

VILLAGE OF DECATUR COUNCIL REGULAR MEETING AGENDA

Monday
October 4,
2021



VILLAGE OF DECATUR
REGULAR COUNCIL MEETING
Monday, October 4, 2021 – 7:00PM
Village Hall – 114 N. Phelps Street, Decatur, MI 49045

7:00 PM Council Meeting (Action to be taken by Council on the following agenda items)

Note: Please be courteous and turn cell phones off during the meeting.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL (Excused Absences if Any)

4. PUBLIC COMMENT

5. APPROVAL OF CONCENT AGENDA ITEMS

5A.1 - Approval of the Regular Council Meeting Agenda for October 4, 2021.

5A.2 - Approval of the Regular Meeting Minutes from September 13, 2021.

5A.3 - Approval of Accounts Payable and Payroll for week ending September 30, 2021.

6. COMMUNICATIONS TO THE COUNCIL – PRESENTATIONS & GUEST

6A – Presentation from Matt Holland, Gabridge & Company, sequentially approval audit report for FY 2021

7. UNFINISHED BUSINESS

7A – Approval of Ad hoc Committee – Review of Ordinance 2013-03 Rental Ordinance

8. NEW BUSINESS

8A.1 – Approval of Professional Services – Steensma Lawn & Power, 7561 Stadium Dr, Kalamazoo, MI

8A.2 – Approval of Professional Services – J.C. & Sons, Inc, 100 W South Street, Decatur, MI 49045

8A.3 – Approval of Professional Services – Rebecca Harvey, Harvey Consulting, LLC – Village Planner

8A.4 – Adoption of Resolution 2021-012 – Request for funding from STBG & MDOT – N. Phelps Street

8A.5 – Approval of Special Land Use Request – 400 E Sherwood Street – Class C Adult Use Marijuana Fct.

8A.6 – Approval of Professional Services – Revize, Government Websites

8A.7 – Approval of Trick or Treat times for the Village of Decatur

8A.8 - Approval of amendments to Parental Leave Policy

8A.9 - Approval of appointment of Megan Duncan as Village Clerk/Treasurer

8A.10 – Adoption of Resolution 2021-013 – Street Administrator

9. DEPARTMENT REPORTS

- 9A.1 – Village Attorney Report - None
- 9A.2 – Department of Public Works Report
- 9A.3 – Police Department Report
- 9A-4 – Village Manager Report

10. PUBLIC COMMENTS – SECOND OPPORTINUTY

11. COUNCIL COMMENTS

12. ADJOURNMENT

PLEASE NOTE

AUDIENCE PARTICIPATION:

In addition to addressing the Council during public hearings and under “Public Comment,” members of the audience may address the Council, please limit your comments to three minutes or less per item. Please step up to the Podium and state your name and address.

The proposed process for items listed under agenda items above shall be as follows:

1. Announcement of the agenda item by the President.
 2. Verbal report provided by staff.
 3. President asks councilmembers if they have any questions for staff to clarify the staff report.
 4. Motion is made by a council member and seconded by another council member.
 5. President then calls on councilmembers to discuss the motion if councilmembers wish to discuss.
 6. President calls for a vote on the item after discussion has occurred.
-

Village of Decatur
Village Council Regular Meeting Minutes

Monday, September 13, 2021, at 7:00 P.M
Village Hall, 114 N. Phelps Street
Decatur, MI 49045

I. Call to order

President Pro Tem Jackson called the meeting to order at 7:00 P.M.

II. Roll Call

Village Manager, Tapper provided roll call; Trustee Verran, Meade Jr, President Pro Tem Jackson, Benson, Gunther, and Pelfrey in attendance. President Elwaer excused. Also in attendance Village Manager, Christopher Tapper, Chief of Police Thomas VanDerWoude.

III. Public Comments

Let the record show several members in the audience were in attendance to discuss Village Ordinance 2019-003. Audience members included Dortha Pasley, David West, Greg Groover, Beth LaRue, and Dereck Beech. All comments received were concerns regarding the Rental Ordinance 2019-003.

III. Approval of Agenda, Meeting Minutes, Accounts Payable

Trustee Meade Jr made a motion with support from Trustee Verran to approve the agenda for September 13, 2021, along with approval of meeting minutes from August 30, 2021, and accounts payable in the amount of \$251,490.38, motion carried 6-0

IV. New Business – Approval of Professional Services - MTech

Trustee Verran made a motion with support from Trustee Pelfrey to approve the professional services quote from MTech as recommended by the Department of Public Works, for repairs and maintenance to Leaf Machine 2015 model #LCT600 at a cost not to exceed \$1,322.00 motion carried 6-0.

V. New Business – Professional Services agreement – HS Fleet Services, LLC

Trustee Meade Jr. made a motion with support from Trustee Gunter, to approve the professional services quote from HS Fleet Services, LLC as recommended by the Department of Public Works, for the necessary safety lighting and associated equipment to the newly purchased DPW service Truck as a cost not to exceed \$3,399.00 motion carried 6-0.

VI. New Business – Professional Services agreement – Steensma Lawn & Power Equipment

A general discussion ensued regarding the request from the Department of Public Works regarding the regarding the quote from Steensma Lawn & Power Equipment. The consensus of the Council was to review the prior discussion from DPW regarding the cost of this quote and to hear from the

DPW about the possibility of using equipment from the prior vehicle. The consensus of the Council was to approve the service quote from Steensma Lawn & Power Equipment but wanted to make sure the DPW did not have equipment available from another vehicle.

VII. New Business – Professional Services agreement – Curcio Law Firm PLC

Trustee Verran made a motion with support from Trustee Pelfrey to approve the professional services agreement between the Village of Decatur and Curcio Law Firm, PLC and authorize the Village President to execute the agreement. Roll Call: Verran, Meade Jr, President Pro Tem Jackson, Benson, Gunther, Pelfrey voting yes, motion carried 6-0.

VIII. New Business – Professional Services agreement – BS&A Software

Trustee Gunther made a motion with support from Trustee Benson to approve the professional services from BS&A Software, training, and education for additional staff resources at a cost not to exceed \$3,755.00 motion carried 6-0.

IX. Department Reports

Village Manager, Tapper provided informational reports submitted by the Department of Public Works, Police Department, Village Managers Office.

X. Council Comments & Additional Public Comments

Additional public comments were offered by Dortha Pasley. Pasley continued her discussion regarding the Rental Ordinance 2019-003 and ask the Council to consider additional information regarding the Ordinance. It was the consensus of the Council to request the Village Manager to research the Ordinance and bring back to Council the possibility of forming a committee to review the Ordinance. Village Manager, Tapper thanked the Council for the discussion and would review the Ordinance along with the policy of forming a committee.

XI. Adjournment

Trustee Verran made a motion with support from Meade Jr. to adjourn the meeting at 7:37 P.M.

Minutes submitted by: Christopher Tapper, Village Manager



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: October 4, 2021

SUBJECT: Approval of Accounts Payable and Payroll

Action Requested:

It is requested that Village Council approve accounts payable and payroll for period ending September 30, 2021, in the amount of \$111,923.66

Background:

Attached is the Disbursement Report highlighting the accounts payable and payroll activities for the period of September 1, 2021, through September 30, 2021.

Attachment(s):

Disbursement Report

CHECK REGISTER FOR VILLAGE OF DECATUR				
CHECK DATE FROM 09/01/2021 - 09/30/2021				
Check Date	Check	PAYEE NAME	Amount	DESCRIPTION
09/07/2021	28661	MYERS, GORDY J	1,310.62	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	28662	AFLAC ,	178.58	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	28663	BLUE CARE NETWORK,	9,224.05	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	28664	DELTA DENTAL,	408.66	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	28665	HONOR CREDIT UNION,	18,482.24	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	28666	MISDU,	54.48	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4106	AVERY, EVELYN M	831.89	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4107	DAHLQUIST, THOMAS L	1,652.82	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4108	EBELING, JAMES S	2,138.84	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4109	MANN, ELES A F	76.12	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4110	BRIDGES, DEBRA J	76.12	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4111	RIGG, THEODORE A	1,494.66	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4112	SHROYER, TIMOTHY J	1,153.72	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4113	VANDERWOUDE, THOMAS C	1,522.47	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4114	TAYLOR, WYATT E	1,476.20	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4115	BABCOCK, KIMBERLY D	1,761.69	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4116	STRICKLIN, TAYLOR C	1,311.45	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4117	DRISCOLL, DAVID J	1,280.67	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4118	BOITNOTT, PATRICK A	933.10	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4119	DUNCAN, MEGAN M	954.50	EMPLOYEE PAYROLL 09/04/2021
09/07/2021	STUB4120	TAPPER, CHRISTOPHER C	1,757.99	EMPLOYEE PAYROLL 09/04/2021
09/10/2021	28667	INVESTMENT PROPERTIES GR, LLC	10.73	UB REFUND
09/10/2021	28668	LAAKSONEN, BUILDING, LLC	50.00	UB REFUND
09/10/2021	28669	CNA SURETY	55.00	CNA SURETY
09/10/2021	28670	THOMAS DAHLQUIST	8.55	POSTAGE
09/10/2021	28671	DECATUR DO IT CENTER	31.74	SUPPLIES & MAINTENANCE
09/10/2021	28672	DECATUR LUMBER COMPANY	545.47	SUPPLIES & MAINTENANCE
09/10/2021	28673	GABRDIGE & COMPANY, PLC	6,950.00	AUDIT FY 2021
09/10/2021	28674	GORDY MYERS	VOID	VOID
09/10/2021	28675	HYDROCORP, INC	342.50	CROSS CONNECTIONS CONTROL

CHECK REGISTER FOR VILLAGE OF DECATUR				
CHECK DATE FROM 09/01/2021 - 09/30/2021				
Check Date	Check	PAYEE NAME	Amount	DESCRIPTION
09/10/2021	28676	IT RIGHT	13.00	IT SUPPORT SERVICE
09/10/2021	28677	J.C. AND SONS, INC	650.00	TRIMMED DEAD TREE - CLARK STREET
09/10/2021	28678	KROGEL'S AUTO SERVICE	42.00	OIL CHANGE FOR 2020 PATROL CAR
09/10/2021	28679	MICHIGAN DEPARTMENT OF LICENSING	60.00	VH BOILER INSPECTION
09/10/2021	28680	DALE MOEN	44.00	WINDOW CLEANING AT VH
09/10/2021	28681	PRI MAR PETROLEUM INC	1,689.99	GASOLINE FOR DPW
09/10/2021	28682	REPUBLIC SERVICES	1,249.92	GARBAGE SERVICES
09/10/2021	28683	VAN BUREN CONSERVATION DISTRICT	500.00	2021 HOUSEHOLD WASTE RECYCLING
09/10/2021	28684	VILLAGE OF PAW PAW	125.00	LAB SERVICES
09/13/2021	28685	BOITNOTT PATRICK ALEXANDER	579.64	TAX REFUND FOR OVERPAYMENT
09/13/2021	28686	HOEKSTRA ROBERT A	499.15	TAX REFUND FOR OVERPAYMENT
09/13/2021	28687	LARUE DONALD W JR TRUST	75.97	TAX REFUND FOR OVERPAYMENT
09/13/2021	28688	RC AUTOMOTIVE SUPPLY	32.58	DIESEL FLUID
09/13/2021	28689	VERRAN MICHAEL & KARI	466.95	TAX REFUND FOR OVERPAYMENT
09/16/2021	STUB4121	NEWTON, MATTHEW D	1,289.53	EMPLOYEE PAYROLL 09/01/2021
09/17/2021	28690	ELWAER, ALI M	97.13	COUNCIL PAYROLL 09/01/2021
09/17/2021	28691	MEAD JR, ROBERT H	95.58	COUNCIL PAYROLL 09/01/2021
09/17/2021	28692	GUNTHER, KIM M	95.58	COUNCIL PAYROLL 09/01/2021
09/17/2021	28693	JACKSON, CHARLENE K	0.02	COUNCIL PAYROLL 09/01/2021
09/17/2021	28694	VERRAN, MICHAEL D	100.19	COUNCIL PAYROLL 09/01/2021
09/17/2021	28695	BENSON, JANICE	95.58	COUNCIL PAYROLL 09/01/2021
09/17/2021	28696	PELFREY, JESSICA L	95.58	COUNCIL PAYROLL 09/01/2021
09/20/2021	28700	AFLAC ,	89.29	EMPLOYEE PAYROLL 09/04/2021
09/20/2021	28701	BLUE CARE NETWORK,	653.19	EMPLOYEE PAYROLL 09/04/2021
09/20/2021	28702	DELTA DENTAL,	22.72	EMPLOYEE PAYROLL 09/04/2021
09/20/2021	28703	HONOR CREDIT UNION,	DD	EMPLOYEE PAYROLL 09/04/2021
09/20/2021	28704	MISDU,	54.48	EMPLOYEE PAYROLL 09/04/2021
09/20/2021	28705	FOPLC,	105.00	EMPLOYEE PAYROLL 09/04/2021
09/20/2021	EFT822	INTERNAL REVENUE SERVICE,	4,123.18	EMPLOYEE PAYROLL 09/04/2021
09/20/2021	EFT823	MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM,	1,948.29	EMPLOYEE PAYROLL 09/04/2021

CHECK REGISTER FOR VILLAGE OF DECATUR				
CHECK DATE FROM 09/01/2021 - 09/30/2021				
Check Date	Check	PAYEE NAME	Amount	DESCRIPTION
09/20/2021	EFT824	STATE OF MICHIGAN,	626.56	EMPLOYEE PAYROLL 09/04/2021
09/21/2021	28697	MANN, JESSEKA L	21.60	PAYROLL 09/18/2021
09/21/2021	28698	MYERS, GORDY J	1,327.67	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	28699	HONOR CREDIT UNION,	DD	PAYROLL 09/04/2021
09/21/2021	28706	AFLAC ,	89.29	EMPLOYEE PAYROLL 09/04/2021
09/21/2021	28707	BLUE CARE NETWORK,	758.31	EMPLOYEE PAYROLL 09/04/2021
09/21/2021	28708	DELTA DENTAL,	33.40	EMPLOYEE PAYROLL 09/04/2021
09/21/2021	28709	HONOR CREDIT UNION,	DD	EMPLOYEE PAYROLL 09/04/2021
09/21/2021	28710	FOPLC,	35.00	EMPLOYEE PAYROLL 09/04/2021
09/21/2021	EFT820	INTERNAL REVENUE SERVICE,	508.76	EMPLOYEE PAYROLL 09/04/2021
09/21/2021	EFT821	MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM,	2,812.31	EMPLOYEE PAYROLL 09/04/2021
09/21/2021	EFT825	INTERNAL REVENUE SERVICE,	7,031.71	EMPLOYEE PAYROLL 09/04/2021
09/21/2021	EFT826	MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM,	5,629.90	EMPLOYEE PAYROLL 09/04/2021
09/21/2021	EFT827	STATE OF MICHIGAN,	1,017.40	EMPLOYEE PAYROLL 09/04/2021
09/21/2021	STUB4122	AVERY, EVELYN M	831.89	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	STUB4123	DAHLQUIST, THOMAS L	1,854.69	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	STUB4124	MANN, ELES A F	247.39	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	STUB4125	BRIDGES, DEBRA J	266.41	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	STUB4126	RIGG, THEODORE A	2,172.03	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	STUB4127	VANDERWOUDE, THOMAS C	1,498.74	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	STUB4128	TAYLOR, WYATT E	1,691.17	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	STUB4129	TAPPER, CHRISTOPHER C	2,267.79	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	STUB4130	EBELING, JAMES S	1,888.13	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	STUB4131	SHROYER, TIMOTHY J	1,062.35	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	STUB4132	STRICKLIN, TAYLOR C	1,383.43	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	STUB4133	DRISCOLL, DAVID J	1,143.44	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	STUB4134	BOITNOTT, PATRICK A	990.01	EMPLOYEE PAYROLL 09/18/2021
09/21/2021	STUB4135	DUNCAN, MEGAN M	872.54	EMPLOYEE PAYROLL 09/18/2021
09/22/2021	28711	COOPERS LAW	396.00	ATTORNEY FEES - AUG 2021
09/22/2021	28712	THOMAS DAHLQUIST	12.30	POSTAGE

CHECK REGISTER FOR VILLAGE OF DECATUR				
CHECK DATE FROM 09/01/2021 - 09/30/2021				
Check Date	Check	PAYEE NAME	Amount	DESCRIPTION
09/22/2021	28713	FIRST STATE BANK	50.00	SAFE DEPOSIT BOX
09/22/2021	28714	MOORMANN PRINTING	180.00	PRINTING & PUBLISHING
09/22/2021	28715	PARRETT COMPANY	184.85	COPIER SERVICES
09/22/2021	28716	RATHCO SAFETY SUPPLY	85.00	ROAD SIGNS - CARL WICKETT BLVD
09/22/2021	28717	RIGG, TED	4.80	POSTAGE
09/22/2021	28718	SAFEBUILT LLC	601.00	BUILDING PERMITS
09/22/2021	28719	VAN BUREN CO SHERIFF DEPT	305.00	RESERVE DEPUTIES FOR MIDWEST FESTV
09/22/2021	28720	DECATUR ONE STOP	814.37	GASOLINE FOR DPW
09/22/2021	28721	TELE-RAD INC.	180.00	RADIO MAINTENACE FOR PD
09/22/2021	28722	VAN BUREN CO SHERIFF DEPT	80.02	VERIZON MODEM AIRCARD - PD
			111,923.66	



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: October 4, 2021

SUBJECT: Presentation & Guest, Gabridge and Company

Action Requested:

It is requested that Village Council receive a presentation from Gabridge & Company and sequentially approve audit report for Fiscal Year 2021.

Background:

Matt Holland, Gabridge & Company will be in attendance to present the Village Council the fiscal year 2021 audit report. The following financial highlights should be noted; the Village exceeded its liabilities at the close of fiscal year, the Village's net position increased from prior years, the Village's fund balances increased from prior year and at the end of the fiscal year.

Matt Holland will be present for the Village Council to receive questions and comments the Council might have.

Attachment(s):

Audit Report FY 2021



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

August 31, 2021

Approval

Municipality Code: 803030

Fiscal Year Ended: 2/2021

Report ID Number: 117105

Dear Chief Administrative Officer:

Thank you for submitting a Qualifying Statement for Village of Decatur to the Michigan Department of Treasury on August 30, 2021. Based upon the information provided in the Qualifying Statement, we have determined that the municipality is in material compliance with the criteria identified in Section 303(3) of Public Act 34 of 2001.

The municipality is now authorized to issue municipal securities under this Act without further approval from the Department. This authorization will remain in effect for six months plus 30 business days after the end of your next fiscal year, or when the Department has made a new determination, whichever occurs first.

Within 15 business days after the issuance of a municipal security, you will need to upload with the Department a [Treasury Website \(Security Report\)](#) and the documents required in [Michigan Legislature Website \(Section 319\)](#) of Public Act 34 of 2001.

If you would like to speak with a member of our team, please email our office at Treas_MunicipalFinance@Michigan.gov.

Sincerely,

Rod Taylor, Administrator
Community Engagement and Finance Division



**VILLAGE OF DECATUR
VAN BUREN COUNTY, MICHIGAN**

**ANNUAL FINANCIAL REPORT
YEAR ENDED FEBRUARY 28, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Village President and Members of the Village Council
Village of Decatur
Decatur, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village of Decatur, Michigan (the "Village"), as of and for the year ended February 28, 2021, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village, as of February 28, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The accompanying combining and individual fund financial statements, as identified in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "Gabridge & Company".

Gabridge & Company, PLC
Grand Rapids, Michigan
August 24, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Village of Decatur
Management's Discussion and Analysis
February 28, 2021

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, 2021. 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 \$8,507,462 (net position). Of this amount, \$2,465,556 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 \$1,886,315 in revenues and incurred \$1,874,471 in expenses, resulting in an increase in net position of \$11,844.
- At the close of the current fiscal year, the Village's governmental funds reported combined fund balances of \$1,691,084, an increase of \$44,729 in comparison with the prior year. Approximately 37.7% of this amount, or \$637,918, 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 \$637,752, or approximately 80.8% 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

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, 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.

The Village adopts an annual appropriated budget for the general fund and each special revenue fund. A budgetary comparison schedule for the general fund and each major special revenue fund has been provided to demonstrate compliance with these budgets.

Proprietary Funds. The Village maintains two types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Village uses enterprises funds to account for its water, sewer, and waste removal operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the Village's various functions.

The Village uses internal service funds to account for motor pool fund costs and allocating the cost to the funds that are using the resources. Because this service predominantly benefits governmental rather than business-type functions, it has been included within the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, and waste removal operations, which are all reported as enterprise funds. The internal service fund data is presented as governmental activities within the proprietary fund financial statements.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the Village's budgetary comparison schedules.

This report also presents *other supplementary information* which includes the combining and individual fund financial statements for the nonmajor governmental funds and the DDA. The combining statements are presented immediately following the required supplementary information on budgets.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the Village, assets exceeded liabilities by \$8,507,462 at the close of the most recent fiscal year.

Statement of Net Position	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
ASSETS						
<i>Current Assets</i>						
Cash	\$ 1,358,244	\$ 1,292,769	\$ 895,197	\$ 847,341	\$ 2,253,441	\$ 2,140,110
Investments	718,479	710,621	514,803	509,101	1,233,282	1,219,722
Receivables, Net	64,186	59,549	55,350	45,124	119,536	104,673
Due from Other Governments	58,093	81,252	-	-	58,093	81,252
Total Current Assets	2,199,002	2,144,191	1,465,350	1,401,566	3,664,352	3,545,757
<i>Noncurrent Assets</i>						
Capital Assets, net	2,964,169	2,949,021	2,024,571	2,136,179	4,988,740	5,085,200
Total Assets	5,163,171	5,093,212	3,489,921	3,537,745	8,653,092	8,630,957
LIABILITIES						
Accounts Payable	19,025	9,860	13,659	12,307	32,684	22,167
Accrued Liabilities	13,785	19,347	5,764	4,168	19,549	23,515
Unearned Revenue	25,116	26,371	-	-	25,116	26,371
Customer Deposits	-	-	32,222	31,142	32,222	31,142
Compensated Absences	23,787	21,742	12,272	10,402	36,059	32,144
Internal Balances	(77)	553	77	(553)	-	-
Total Liabilities	81,636	77,873	63,994	57,466	145,630	135,339
NET POSITION						
Investment in Capital Assets	2,964,169	2,949,021	2,024,571	2,136,179	4,988,740	5,085,200
Restricted	1,053,166	1,016,926	-	-	1,053,166	1,016,926
Unrestricted	1,064,200	1,049,392	1,401,356	1,344,100	2,465,556	2,393,492
Total Net Position	\$ 5,081,535	\$ 5,015,339	\$ 3,425,927	\$ 3,480,279	\$ 8,507,462	\$ 8,495,618

The largest portion of the Village's net position (\$4,988,740 or 58.6%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure. The Village uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending.

An additional portion of the Village's net position (\$1,053,166, or 12.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$2,465,556, or 29%, is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

Compensated absences increased by \$3,915 due to employees taking less time off due to on-going pandemic. Cash increased by \$113,331 in the current year due to operating results.

Governmental Activities. Governmental activities increased the Village's net position by \$66,196, compared to a decrease of \$144,034 during the prior year. Significant events leading to this change are highlighted as follows:

- Property taxes increased by \$154,729 mostly due to the increase in the streets millage levy, along with increasing property tax values.
- Operating grants increased by \$16,961 as a result of coronavirus relief funding for public service response.

Business-type Activities. Business-type activities decreased the Village's net position by \$54,352. Overall expenses increased by \$110,056 to \$685,109, compared to \$575,053 in the prior year.

Significant events impacting revenues and expenses of the business-type activities during the year include:

- Overall expenses within business-type activities increased by \$110,056 due to increased activity in the distribution areas, along with increased cost for the grant in the water fund.

	Governmental Activities		Business-type Activities		Total Government	
	2021	2020	2021	2020	2021	2020
Revenue						
Program Revenues						
Charges for Services	\$ 93,712	\$ 44,250	\$ 581,873	\$ 536,575	\$ 675,585	\$ 580,825
Operating Grants and Contributions	327,655	310,694	42,768	-	370,423	310,694
Capital Grants and Contributions	1,594	-	-	-	1,594	-
Total Program Revenues	422,961	354,944	624,641	536,575	1,047,602	891,519
General Revenues						
Property Taxes	622,110	467,381	-	-	622,110	467,381
Intergovernmental	201,060	208,505	-	-	201,060	208,505
Interest Income	6,927	5,126	6,116	6,264	13,043	11,390
Local Unit Contributions	2,500	-	-	-	2,500	-
Miscellaneous	-	25,203	-	-	-	25,203
Total General Revenues	832,597	706,215	6,116	6,264	838,713	712,479
Total Revenues	1,255,558	1,061,159	630,757	542,839	1,886,315	1,603,998
Expenses						
General Government	189,291	200,597	-	-	189,291	200,597
Public Safety	483,905	427,945	-	-	483,905	427,945
Public Works	458,434	484,218	-	-	458,434	484,218
Recreation and Culture	57,732	92,433	-	-	57,732	92,433
Water, Sewer, and Garbage Operations	-	-	685,109	575,053	685,109	575,053
Total Expenses	1,189,362	1,205,193	685,109	575,053	1,874,471	1,780,246
Change in Net Position	66,196	(144,034)	(54,352)	(32,214)	11,844	(176,248)
Net Position at the Beginning of Period	5,015,339	5,159,373	3,480,279	3,512,493	8,495,618	8,671,866
Net Position at the End of Period	\$ 5,081,535	\$ 5,015,339	\$ 3,425,927	\$ 3,480,279	\$ 8,507,462	\$ 8,495,618

Financial Analysis of Governmental Funds

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Village's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve

as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the Village itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Village's Council.

At February 28, 2021, the Village's governmental funds reported combined fund balances of \$1,691,084, an increase of \$44,729 in comparison with the restated balances from the prior year. Approximately 37.7% of this amount (\$637,918) 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 \$1,053,166, or 62.3%.

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 \$637,918. 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 80.8% of total general fund expenditures.

The fund balance of the Village's general fund increased by \$10,464 during the current fiscal year. This change from the prior year is due to operating grants received from the state for responding to Covid-19. The Village Council monitors the expenditures of the general fund closely to ensure that spending does not exceed the Village's available resources.

The major streets fund, a major fund, had a \$34,022 decrease in fund balance during the current fiscal year which put the overall fund balance at \$610,723. The decrease was due to increased operating cost on major streets.

The local streets fund, a major fund, had a \$71,923 decrease in fund balance during the current fiscal year which put the overall fund balance at \$120,810. This decrease is a result of less transfers in to the fund in the current year then in prior years from the street fund.

The streets fund, a major fund, had a \$139,003 decrease in fund balance during the current fiscal year which put the overall fund balance at \$179,987. This increase is a result of less transfers out of the fund in the current year then in prior years.

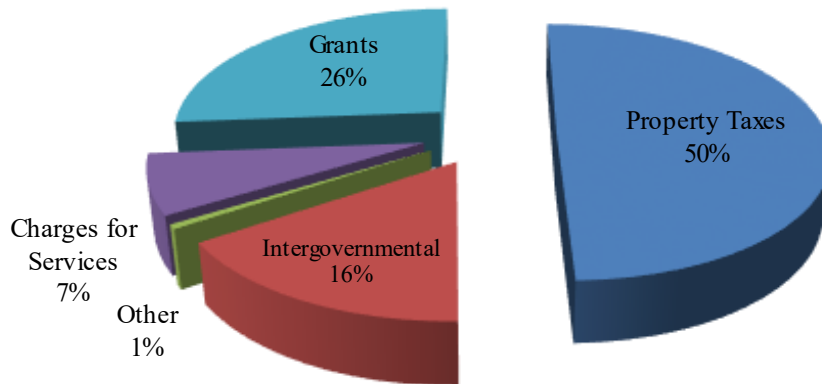
Proprietary Funds. The Village's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position at the end of the year for proprietary funds was \$1,401,356. The total decrease in net position for proprietary funds was \$54,352. A summary of the changes in proprietary funds net position can be found in the business-type activities paragraph found earlier in this report.

Governmental Activities

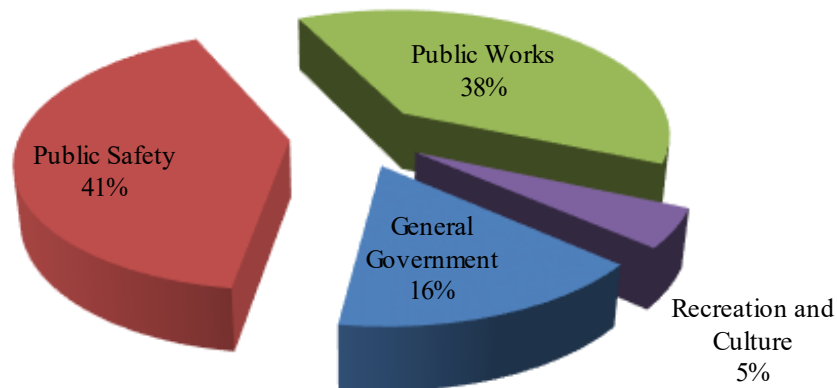
The following chart summarizes the revenue sources for the governmental activities of the Village for the most recent fiscal year end.

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 the business loans, for a draw down.

Final budget compared to actual results. The Village had the following the exceptions in the fiscal year February 28, 2021 budget Buildings and Grounds exceed the amend budget of \$30,650, by \$2,941.

Capital Assets

The Village's investment in capital assets for its governmental and business-type activities as of February 28, 2021 amounts to \$4,988,740 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, and infrastructure.

More detailed information about the Village's capital assets can be found in Note 4.

Economic Condition and Outlook

Management estimates that comparable revenues will be available for appropriation in the general fund in the upcoming year. The Village continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments. In 2022, the Village plans again to use current revenues to provide essential services and to maintain the Village's financial reserves at similar levels. Property tax revenues are expected to change minimally reflecting fairly stable property values. Additionally, management and the Village Council are currently working to determine the significance that the COVID-19 Pandemic will have on the Village's upcoming revenues and expenditures.

Contacting the Village

This financial report is designed to provide a general overview of the Village's finances to its citizens, customers, investors, and creditors and to demonstrate the Village's accountability for the resources it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

The Village of Decatur
114 N. Phelps St.
Decatur, MI 49045

BASIC FINANCIAL STATEMENTS

Village of Decatur
Statement of Net Position
February 28, 2021

	Primary Government			
	Governmental Activities	Business-type Activities	Total	DDA
ASSETS				
<i>Current Assets</i>				
Cash	\$ 1,358,244	\$ 895,197	\$ 2,253,441	\$ 40,281
Investments	718,479	514,803	1,233,282	--
Taxes Receivable	64,186	--	64,186	1,313
Receivables	--	55,350	55,350	--
Due from Other Governments	58,093	--	58,093	--
Total Current Assets	2,199,002	1,465,350	3,664,352	41,594
<i>Noncurrent Assets</i>				
Capital Assets not being Depreciated	15,826	99,935	115,761	10,650
Capital Assets being Depreciated	2,948,343	1,924,636	4,872,979	50,227
Total Assets	5,163,171	3,489,921	8,653,092	102,471
LIABILITIES				
Accounts Payable	19,025	13,659	32,684	--
Accrued Liabilities	13,785	5,764	19,549	--
Unearned Revenue	25,116	--	25,116	--
Customer Deposits	--	32,222	32,222	--
Compensated Absences	23,787	12,272	36,059	--
<i>Internal Balances</i>	<i>(77)</i>	<i>77</i>	<i>--</i>	<i>--</i>
Total Liabilities	81,636	63,994	145,630	--
NET POSITION				
Investment in Capital Assets	2,964,169	2,024,571	4,988,739	60,877
<i>Restricted for:</i>				
Streets	911,354	--	911,354	--
Home Rehabilitation	113,366	--	113,366	--
Public Safety	1,382	--	1,382	--
Vehicle Inspections	27,064	--	27,064	--
<i>Unrestricted</i>	<i>1,064,200</i>	<i>1,401,356</i>	<i>2,465,557</i>	<i>41,594</i>
Total Net Position	\$ 5,081,535	\$ 3,425,927	\$ 8,507,462	\$ 102,471

The Notes to the Financial Statements are an integral part of these Financial Statements

Village of Decatur
Statement of Activities
For the Year Ended February 28, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue			DDA
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
Governmental Activities:								
Public Safety	\$ 483,905	\$ 25,663	\$ 27,823	\$ --	\$ (430,419)	\$ --	\$ (430,419)	\$ --
Public Works	458,434	7,978	282,497	1,594	(166,365)	--	(166,365)	--
Recreation and Culture	57,732	--	--	--	(57,732)	--	(57,732)	--
General Government	189,291	60,071	17,335	--	(111,885)	--	(111,885)	--
Total Governmental Activities	1,189,362	93,712	327,655	1,594	(766,401)	--	(766,401)	--
Business-type Activities:								
Water	326,118	262,471	42,768	--	--	(20,879)	(20,879)	--
Sewer	251,570	209,501	--	--	--	(42,069)	(42,069)	--
Nonmajor Garbage	107,421	109,901	--	--	--	2,480	2,480	--
Total Business-type Activities	685,109	581,873	42,768	--	--	(60,468)	(60,468)	--
Total Primary Government	\$ 1,874,471	\$ 675,585	\$ 370,423	\$ 1,594	\$ (766,401)	\$ (60,468)	\$ (826,869)	--
Component Units								
DDA	\$ 9,949	\$ --	\$ --	\$ --	--	--	--	(9,949)
Total Component Units	\$ 9,949	\$ --	\$ --	\$ --	--	--	--	(9,949)
General Purpose Revenues:								
Intergovernmental					201,060	--	201,060	--
Interest					6,927	6,116	13,043	21
Property Taxes					622,110	--	622,110	11,960
Local Unit Contributions					2,500	--	2,500	--
Total General Revenues					832,597	6,116	838,713	11,981
Change in Net Position					66,196	(54,352)	11,844	2,032
Net Position at Beginning of Period					5,015,339	3,480,279	8,495,618	100,439
Net Position at End of Period					\$ 5,081,535	\$ 3,425,927	\$ 8,507,462	\$ 102,471

The Notes to the Financial Statements are an integral part of these Financial Statements

**Village of Decatur
Balance Sheet
Governmental Funds
February 28, 2021**

	Special Revenue				Other Governmental Funds	Total Governmental Funds
	General	Major Streets	Local Streets	Streets		
ASSETS						
Cash	\$ 479,450	\$ 290,806	\$ 16,760	\$ 179,987	\$ 114,748	\$ 1,081,751
Investments	203,676	305,514	101,838	--	--	611,028
Taxes Receivable	45,991	--	--	18,195	--	64,186
Due from Other Governments	35,153	15,994	6,946	--	--	58,093
Total Assets	\$ 764,270	\$ 612,314	\$ 125,544	\$ 198,182	\$ 114,748	\$ 1,815,058
LIABILITIES						
Accounts Payable	\$ 14,806	\$ 1,215	\$ 1,882	\$ --	\$ --	\$ 17,903
Accrued Liabilities	12,719	364	600	--	--	13,683
Unearned Revenue	25,116	--	--	--	--	25,116
Due to Other Funds	822	12	2,252	--	--	3,086
Total Liabilities	53,463	1,591	4,734	--	--	59,788
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue	45,991	--	--	18,195	--	64,186
Total Liabilities and Deferred Inflows of Resources	99,454	1,591	4,734	18,195	--	123,974
FUND BALANCE						
Restricted	27,064	610,557	120,810	179,987	114,748	1,053,166
Unassigned	637,752	166	--	--	--	637,918
Total Fund Balance	664,816	610,723	120,810	179,987	114,748	1,691,084
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 764,270	\$ 612,314	\$ 125,544	\$ 198,182	\$ 114,748	\$ 1,815,058

The Notes to the Financial Statements are an integral part of these Financial Statements

Village of Decatur
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
February 28, 2021

Total Fund Balance - Governmental Funds	\$ 1,691,084
Net Position of internal service funds that are treated as proprietary in the fund level statements are treated as governmental in the entity-wide statements	868,192
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. This balance represents the cost of capital assets (\$4,353,326) less accumulated depreciation (\$1,871,466).	2,481,860
Long-term receivables are not available to pay for current period expenditures and, therefore, are deferred in the funds.	64,186
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet. Long-term liabilities at year-end consist of compensated absences.	(23,787)
Total Net Position-Governmental Funds	\$ <u>5,081,535</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Village of Decatur
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended February 28, 2021

	<u>Special Revenue</u>				<u>Other</u>	<u>Total</u>
	<u>General</u>	<u>Major Streets</u>	<u>Local Streets</u>	<u>Streets</u>	<u>Governmental</u> <u>Funds</u>	<u>Governmental</u> <u>Funds</u>
Revenues						
Property Taxes	\$ 448,538	\$ --	\$ --	\$ 168,935	\$ --	\$ 617,473
Licenses and Permits	12,213	--	--	--	--	12,213
Intergovernmental	249,460	170,329	73,977	--	--	493,766
Local Unit Contributions	2,500	--	29,721	--	--	32,221
Charges for Services	31,302	--	--	--	--	31,302
Fines and Forfeitures	555	--	--	--	--	555
Interest and Rents	7,476	3,398	1,089	68	1,476	13,507
Other Revenue	47,972	--	--	--	--	47,972
Total Revenues	800,016	173,727	104,787	169,003	1,476	1,249,009
Expenditures						
General Government	182,333	--	--	--	269	182,602
Public Safety	477,666	--	--	--	--	477,666
Public Works	80,516	207,749	206,710	--	--	494,975
Recreation and Culture	49,037	--	--	--	--	49,037
Total Expenditures	789,552	207,749	206,710	--	269	1,204,280
Excess of Revenues Over (Under) Expenditures	10,464	(34,022)	(101,923)	169,003	1,207	44,729
Other Financing Sources (Uses)						
Transfers In	--	--	30,000	--	--	30,000
Transfers Out	--	--	--	(30,000)	--	(30,000)
Net Other Financing Sources (Uses)	--	--	30,000	(30,000)	--	--
Net Change in Fund Balance	10,464	(34,022)	(71,923)	139,003	1,207	44,729
<i>Fund Balance at Beginning of Period</i>	<i>654,352</i>	<i>644,745</i>	<i>192,733</i>	<i>40,984</i>	<i>113,541</i>	<i>1,646,355</i>
Fund Balance at End of Period	\$ 664,816	\$ 610,723	\$ 120,810	\$ 179,987	\$ 114,748	\$ 1,691,084

The Notes to the Financial Statements are an integral part of these Financial Statements

Village of Decatur
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended February 28, 2021

Total Net Change in Fund Balances - Governmental Funds	\$ 44,729
Changes in net position of internal service funds that are treated as enterprise fund changes in net position in the fund level statements are treated as governmental fund changes in net position in the entity-wide statements	1,912
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. This amount represents capital outlay (\$176,971) less depreciation expense (\$160,008).	16,963
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	4,637
Some items reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represents the change in compensated absences during the year.	(2,045)
Changes in Net Position-Governmental Activities	\$ <u>66,196</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Village of Decatur
Statement of Net Position
Proprietary Funds
February 28, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Water	Sewer	Nonmajor Garbage	Total Enterprise Funds	
ASSETS					
<i>Current Assets</i>					
Cash	\$ 407,627	\$ 478,138	\$ 9,432	\$ 895,197	\$ 276,493
Investments	203,676	311,127	--	514,803	107,451
Receivables	21,994	21,362	11,994	55,350	--
Due from Other Funds	315	591	--	906	3,163
Total Current Assets	633,612	811,218	21,426	1,466,256	387,107
<i>Noncurrent Assets</i>					
Capital Assets not being Depreciated	20,246	79,689	--	99,935	--
Capital Assets being Depreciated	776,435	1,148,201	--	1,924,636	482,309
Total Assets	1,430,293	2,039,108	21,426	3,490,827	869,416
LIABILITIES					
<i>Current Liabilities</i>					
Accounts Payable	2,585	1,990	9,084	13,659	1,122
Accrued Liabilities	2,832	2,932	--	5,764	102
Customer Deposits	31,351	706	165	32,222	--
Compensated Absences	6,136	6,136	--	12,272	--
Due to Other Funds	394	589	--	983	--
Total Current Liabilities	43,298	12,353	9,249	64,900	1,224
Total Liabilities	43,298	12,353	9,249	64,900	1,224
NET POSITION					
Investment in Capital Assets	796,681	1,227,890	--	2,024,571	--
<i>Unrestricted</i>	590,314	798,865	12,177	1,401,356	868,192
Total Net Position	\$ 1,386,995	\$ 2,026,755	\$ 12,177	\$ 3,425,927	\$ 868,192

The Notes to the Financial Statements are an integral part of these Financial Statements

Village of Decatur
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended February 28, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Water	Sewer	Nonmajor Garbage	Total Enterprise Funds	
Operating Revenues					
Charges for Services	\$ 262,471	\$ 209,501	\$ 109,901	\$ 581,873	\$ 142,168
<i>Total Operating Revenues</i>	262,471	209,501	109,901	581,873	142,168
Operating Expenses					
Personnel Services	126,819	113,251	--	240,070	13,084
Supplies	14,128	21,196	--	35,324	--
Other Services and Charges	122,192	28,958	107,421	258,571	13,630
Repairs and Maintenance	10,452	23,750	--	34,202	35,598
Depreciation	52,527	64,415	--	116,942	66,801
<i>Total Operating Expenses</i>	326,118	251,570	107,421	685,109	141,850
<i>Operating Income (Loss)</i>	(63,647)	(42,069)	2,480	(103,236)	318
Non-Operating Revenues (Expenses)					
Interest	2,344	3,768	4	6,116	1,594
Intergovernmental Grants	42,768	--	--	42,768	--
<i>Net Non-Operating Revenues (Expenses)</i>	45,112	3,768	4	48,884	1,594
<i>Change In Net Position</i>	(18,535)	(38,301)	2,484	(54,352)	1,912
<i>Net Position at Beginning of Period</i>	1,405,530	2,065,056	9,693	3,480,279	866,280
<i>Net Position at End of Period</i>	\$ 1,386,995	\$ 2,026,755	\$ 12,177	\$ 3,425,927	\$ 868,192

The Notes to the Financial Statements are an integral part of these Financial Statements

Village of Decatur
Statement of Cash Flows
Proprietary Funds
For the Year Ended February 28, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Fund
	Water	Sewer	Nonmajor Garbage	Total Enterprise Funds	
Cash Flows from Operating Activities					
Cash Received from Charges for Services	\$ 257,589	\$ 206,248	\$ 107,810	\$ 571,647	\$ 142,168
Cash Payments to Employees for Services and Fringe Benefits	(125,884)	(112,316)	-	(238,200)	(13,087)
Cash Payments to Suppliers for Goods and Services	(144,652)	(72,241)	(107,176)	(324,069)	(61,661)
Net Cash Provided (Used) by Operating Activities	(12,947)	21,691	634	9,378	67,420
Cash Flows from Non-capital Financing Activities					
Receipt (Payment) of Internal Balances	394	236	-	630	(3,186)
Intergovernmental Grants	42,768	-	-	42,768	-
Net Cash Provided by Non-capital Financing Activities	43,162	236	-	43,398	(3,186)
Cash Flows from Capital and Related Financing Activities					
Purchase of Capital Assets	(5,334)	-	-	(5,334)	(64,986)
Net Cash Provided (Used) by Capital and Related Financing Activities	(5,334)	-	-	(5,334)	(64,986)
Cash Flows from Investing Activities					
Interest Revenue	187	223	4	414	206
Net Cash Provided by Investing Activities	187	223	4	414	206
Net Increase (Decrease) in Cash and Equivalents	25,068	22,150	638	47,856	(546)
<i>Cash and Equivalents - Beginning of Year</i>	<i>382,559</i>	<i>455,988</i>	<i>8,794</i>	<i>847,341</i>	<i>277,039</i>
<i>Cash and Equivalents - End of Year</i>	<i>\$ 407,627</i>	<i>\$ 478,138</i>	<i>\$ 9,432</i>	<i>\$ 895,197</i>	<i>\$ 276,493</i>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating Income	\$ (63,647)	\$ (42,069)	\$ 2,480	\$ (103,236)	\$ 318
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Depreciation	52,527	64,415	-	116,942	66,801
Changes in Assets and Liabilities					
Receivables	(4,882)	(3,253)	(2,091)	(10,226)	-
Accounts Payable	472	665	215	1,352	304
Accrued Liabilities	598	998	-	1,596	(3)
Customer Deposits	1,050	-	30	1,080	-
Compensated Absences	935	935	-	1,870	-
Net Cash Provided (Used) by Operating Activities	\$ (12,947)	\$ 21,691	\$ 634	\$ 9,378	\$ 67,420

The Notes to the Financial Statements are an integral part of these Financial Statements

NOTES TO THE FINANCIAL STATEMENTS

Village of Decatur

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The Village of Decatur (the “Village” or “government”) is located in Van Buren County, Michigan and has a population of approximately 1,819. The Village operates with a Village President/Council form of government and provides services to its residents in many areas including general government, law enforcement, highways and streets, human services, and utilities services.

The Village Council is made up of the Village President, President Pro-tem, Clerk, Treasurer, and five trustees who are selected at large for overlapping four-year terms.

The financial statements of the Village have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to Village governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The Village’s more significant accounting policies are described below.

Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the financial activities of the Village of Decatur (primary government) and its component unit. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the Village.

Discretely Presented Component Unit

The component unit column in the financial statements includes the financial data of the Village’s component unit (Downtown Development Authority). The governing body of the Downtown Development Authority is appointed by the Village Council and the Authority’s budget is subject to the approval of the Village Council.

Jointly Governed Organizations

The Village also participates in the following activities which are considered to be jointly governed organizations in relation to the Village due to there being no ongoing financial interest or responsibility: Under Public Act 33 of 1951, the Village of Decatur, in conjunction with the Township of Decatur and the Township of Hamilton, created the Decatur-Hamilton Fire District and the Decatur-Hamilton Emergency Response District (the “Districts”). The Districts’ board is composed of two (2) members appointed by each of the three municipalities. The Village has no financial responsibility to the Districts.

Village of Decatur

Notes to the Financial Statements

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period or within one year for expenditure-driven grants. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service and compensated absences expenditures are recorded only when payment is due.

Property taxes, state revenue sharing, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All

Village of Decatur

Notes to the Financial Statements

other revenue items are considered to be measurable and available only when cash is received by the Village.

The Village of Decatur reports the following major governmental funds:

The ***general fund*** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The ***major street fund*** accounts for the maintenance and improvement activities for streets designated as "major" within the Village. Funding is primarily through state sources.

The ***local street fund*** accounts for the maintenance and improvement activities for streets designated as "local" within the Village. Funding is primarily through state sources.

The ***streets fund*** accounts for the maintenance and improvement activities for streets not designated within the Village. Funding is primarily through state sources.

The Village reports the following major proprietary funds:

The ***sewer fund*** accounts for the activities of the Village's sewage collection system.

The ***water fund*** accounts for the activities of the Village's water distribution system.

The Village also reports an internal service fund to account for the management of equipment provide to various departments on a cost-reimbursement basis.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the Village's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges for services. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies and contracted services. All revenues and expenses are not meeting this definition are reported as non-operating revenues and expenses.

Village of Decatur

Notes to the Financial Statements

Assets, Liabilities, and Net Position or Equity

Cash and Investments

The Village's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments consist of certificates of deposit with original maturities of greater than 90 days. All investments are stated market value in accordance with GASB Statement 72, *Fair Value Measurement and Application*.

State statutes and Village policy authorize the Village to invest in:

- Bonds, securities, other obligations, and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- Bankers' acceptances of United States banks.
- Obligations of the State of Michigan and its political subdivisions, that, at the time of purchase are rated as investment grade by at least one standard rating service.
- Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- External investment pools as authorized by Public Act 20 as amended through December 31, 1997.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year and all other outstanding balances between funds are referred to as "due to/from other funds" (i.e., the current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Village of Decatur

Notes to the Financial Statements

All trade and property tax receivables are shown net of an allowance for uncollectibles, as applicable. All amounts deemed to be uncollectible are charged against the allowance for doubtful accounts in the period that determination is made. No amounts have been deemed uncollectable.

Prepays

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaids in the financial statements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year and an initial individual cost of more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives:

	Years
Sewer and Water Systems	50
Equipment and Vehicles	3 - 20
Buildings and Improvements	10 - 50

Compensated Absences

Under terms of Village policies, eligible employees are granted vacation, sick, and compensatory time in varying amounts based on length of service. Vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for this amount is reported in governmental funds only if it has maturity, for example, as a result of employee resignations and retirements. All of the compensated absences balances are considered current.

Unearned Revenues

The government-wide statement of net position and governmental fund balance sheet both report unearned revenues for resources that have been received but not yet earned.

Village of Decatur

Notes to the Financial Statements

Deferred Inflows of Resources

In addition to assets and liabilities, the statement of financial position or balance sheet will, when applicable, report separate sections for deferred inflows of resources. *Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The Village reports deferred inflows of resources in the modified accrual basis of accounting. The Village reports unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period to which they become available for use.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either: a) not in spendable form or b) legally or contractually required to be maintained intact. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. The government itself can

Village of Decatur

Notes to the Financial Statements

establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The *committed fund balance* classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Village Council is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the *assigned fund balance* classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Village Council may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance is the residual classification for the Village's general fund and includes all spendable amounts not contained in the other classifications and is therefore available to be spent as determined by the Village Council.

Property Taxes

The Village bills and collects its own property taxes. The Village's property tax revenue recognition policy and related tax calendar disclosures are highlighted in the following paragraph.

Property taxes are levied by the Village on July 1 and are payable without penalty through September 15. All real property taxes not paid to the Village by September 15 are turned over to the Van Buren County Treasurer for collection and are considered delinquent. The Van Buren County Treasurer remits payments to the Village on any delinquent real property taxes. Delinquent personal property taxes are retained by the Village for subsequent collection. Village property tax revenues are recognized as revenues in the fiscal year levied.

The Village is permitted to levy taxes up to 12.5 mills (\$12.50 per \$1,000 of assessed valuation) for general governmental services. For the year ended February 28, 2021, the Village levied 11.4487 mills for general governmental services, 4.5793 mills for street construction and maintenance, and 1.8314 mills for the DDA Act. The total taxable value for the 2020 levy for property within the Village was \$38,176,814.

Use of Estimates

The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets,

Village of Decatur

Notes to the Financial Statements

liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Note 2 - Budgets, Budgetary Accounting, and Budgetary Compliance

Budgetary Information

The general and major special revenue funds budgets shown in the required supplementary information to the financial statements were prepared on a basis consistent with the modified accrual basis used to reflect actual results. The Village employs the following procedures in establishing the budgetary data reflected in the financial statements.

- a. Prior to March 1, the Village Council prepares the proposed operating budgets for the fiscal year commencing April 1. The operating budget includes proposed expenditures and resources to finance them.
- b. A Public Hearing is conducted to obtain taxpayers' comments.
- c. Prior to March 1, the budgets are legally adopted with passage by Council vote.
- d. The budgets are legally adopted at the activity level for the general fund and the total fund level for the special revenue funds; however, they are maintained at the account level for control purposes.
- e. After the budgets are adopted, all transfers of budgeted amounts between accounts within a fund or activity or any revisions that alter the total expenditures of a fund or activity must be approved by the Village Council.
- f. The Village does not employ encumbrance accounting as an extension of formal budgetary integration in the governmental funds. Appropriations unused at the end of February are not carried forward to the following fiscal year.
- g. Budgeted amounts are reported as originally adopted or as amended by the Village Council during the year. The individual budgets and amendments were appropriately approved by the Village Council in accordance with required procedures.

Village of Decatur

Notes to the Financial Statements

Budgetary Compliance

The Village had one expenditure in excess of the amount appropriated during the year ended February 28, 2021, buildings and Grounds exceed its amended budget of \$30,650 by \$2,941.

Note 3 - Cash

The Village maintains pooled and individual fund demand deposits, certificates of deposit, and short-term investment accounts.

Following is a reconciliation of deposit balances as of February 28, 2021:

	Governmental Activities	Business-type Activities	Primary Government	Component Unit
Statement of Net Position				
Cash	\$ 1,358,244	\$ 895,197	\$ 2,253,441	\$ 40,281
Investments	718,479	514,803	1,233,282	-
Total Deposits and Investments	<u>\$ 2,076,723</u>	<u>\$ 1,410,000</u>	<u>\$ 3,486,723</u>	<u>\$ 40,281</u>
Deposits and Investments				
Checking and Savings Accounts				\$ 2,293,722
Certificates of Deposit				<u>1,233,282</u>
Total				<u>\$ 3,527,004</u>

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the Village's deposits might not be returned. State law does not require, and the Village does not have, a policy for deposit custodial credit risk. As of year-end, \$3,001,552 of the Village's bank balance of \$3,535,098 was exposed to custodial credit risk because it was uninsured and uncollateralized. Due to the dollar amounts of cash deposits and the limits of FDIC insurance, the Village believes it is impractical to insure all bank deposits. As a result, the Village evaluates each financial institution with which it deposits Village funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Interest Rate Risk. Interest rate risk is the risk that the market rate of securities in the portfolio will fall due to changes in market interest rates. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the summary of significant accounting policies. The Village's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The balance of certificate of deposits, which totaled \$1,233,282, is completely due within one year.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. State law limits allowable investments

Village of Decatur

Notes to the Financial Statements

but does not limit concentration of credit risk as identified in the list of authorized investments in the summary of significant accounting policies. The Village's investment policy does not limit investments in a single financial institution of a single security type (with the exception of U.S. treasuries and agencies and authorized pools) to a % of the total investment portfolio.

Note 4 - Capital Assets

Capital asset activity for governmental activities for the year ended February 28, 2021 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital Assets not Being Depreciated				
Land	\$ 18,799	\$ -	\$ 2,973	\$ 15,826
Capital Assets Being Depreciated				
Buildings	214,118	-	-	214,118
Land Improvements	393,389	-	-	393,389
Equipment	371,968	25,511	-	397,479
Vehicles	787,866	39,474	-	827,340
Streets	3,353,348	179,944	-	3,533,292
Total Capital Assets Being Depreciated	5,153,333	244,929	-	5,365,618
Less Accumulated Depreciation				
Buildings	141,858	3,958	-	145,816
Land Improvements	238,376	8,695	-	247,071
Equipment	256,814	14,385	-	271,199
Vehicles	361,525	57,781	-	419,306
Streets	1,191,894	141,989	-	1,333,883
Total Accumulated Depreciation	2,219,152	226,808	-	2,417,275
Net Capital Assets - Governmental	\$ 2,952,980	\$ 18,121	\$ 2,973	\$ 2,964,169

Village of Decatur

Notes to the Financial Statements

Capital asset activity for business-type activities for the year ended February 28, 2021 was as follows:

	Ending Balance	Additions	Disposals	Ending Balance
Capital Assets not Being Depreciated				
Land	\$ 99,935	\$ -	\$ -	\$ 99,935
Capital Assets Being Depreciated				
Sewer System	2,584,185	-	-	2,584,185
Water System	1,420,668	-	-	1,420,668
Buildings	939,782	-	-	939,782
Equipment	309,482	5,334	-	314,816
Total Capital Assets Being Depreciated	5,254,117	5,334	-	5,259,451
Less Accumulated Depreciation				
Sewer System	1,694,063	51,684	-	1,745,747
Water System	779,400	30,725	-	810,125
Buildings	530,873	20,417	-	551,290
Equipment	213,537	14,116	-	227,653
Total Accumulated Depreciation	3,217,873	116,942	-	3,334,815
Net Capital Assets - Business-type	\$ 2,136,179	\$ (111,608)	\$ -	\$ 2,024,571

Capital asset activity for component unit activities for the year ended February 28, 2021 was as follows:

	Ending Balance	Additions	Disposals	Ending Balance
Capital Assets not Being Depreciated				
Land	\$ 10,650	\$ -	\$ -	\$ 10,650
Capital Assets Being Depreciated				
Infrastructure	68,125	-	-	68,125
Less Accumulated Depreciation				
Infrastructure	14,492	3,406	-	17,898
Net Capital Assets - Business-type	\$ 64,283	\$ (3,406)	\$ -	\$ 60,877

Village of Decatur

Notes to the Financial Statements

Depreciation expense was charged to functions of the Village as follows:

Governmental Activities

General Government	\$ 5,421
Public Safety	2,489
Public Works	143,403
Recreation and Culture	8,695
Internal Service Fund	66,800
Total Governmental Activities	\$ 226,808

Business-type Activities

Water Fund	\$ 52,527
Sewer Fund	64,416
Total Business-type Activities	\$ 116,943

Note 5 - Interfund Activity

The composition of interfund activity for the year ended February 28, 2021 was as follows:

Transfer In	Transfer Out	Amount
General	DDA	\$ 2,500
General	Motorpool	7,660
Streets	Local Roads	30,000

Interfund transfers are used to: 1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and 2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and 3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Fund	Amount	
	Receivable	Payable
General	\$ -	\$ 822
Major Streets	-	12
Local Streets	-	2,252
Water	315	393
Sewer	591	590
Motor Pool	3,163	-
Total	\$ 4,069	\$ 4,069

Village of Decatur

Notes to the Financial Statements

Interfund payables and receivables appear as a result of a fund paying for a good or service that at least a portion of the benefit belongs to another fund. Balances at the end of the year are payables and receivables that have not cleared as of the balance sheet date.

Note 6 - Retirement Plan

The Village provides pension benefits for all full-time employees through a Section 457 Plan (a defined contribution plan) which is administered by MERS. The plan was switched from Nationwide to MERS during the fiscal year. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Full-time employees are eligible to participate after 90 days of employment. Employees are not required to contribute to the plan. The Village makes a matching contribution of 150% of employee contributions up to 3% (i.e. 4.5% to employees 3%). The Village and the Plan participants each made contributions in the amount of \$36,528 and \$22,838, respectively, for the year ended February 28, 2021. The Village is not a trustee of the Plan, nor is the Village responsible for investment management of plan assets. Michigan state statute assigns the authority to establish and amend benefit provisions to the Village Council.

Note 7 - Risk Management

The Village is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation). The risks of loss arising from general liability, property and casualty, and workers' compensation are managed through purchased commercial insurance.

Note 8 - Contingent Liabilities

The Village, in connection with the normal conduct of its affairs, is involved in various claims, judgments, and litigation. As of August 27, 2021, the date that this report was available to be issued, management estimates that the potential claims against the Village, not covered by insurance resulting from such litigation, would not materially affect the financial statements of the Village.

Village of Decatur

Notes to the Financial Statements

Note 9 - Construction Code Fees

The Village oversees building construction, in accordance with the State's construction code act, including inspection of building construction and renovation ensure compliance with the building codes. The Village charges fees for these services. Beginning January, 2000, the law requires that collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs. A summary of construction code act transactions for the year ended February 28, 2021 is as follows:

Surplus (deficit) at February 29, 2020	\$ (59,082)
Construction code revenue	50
Related expenditures - Direct costs	<u>-</u>
Surplus (deficit) at February 28, 2021	<u>\$ (59,032)</u>

Note 10 - Subsequent Events

The Village may be affected by the recent and ongoing outbreak of the Coronavirus (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. COVID-19 has caused significant government and business disruptions through mandated and voluntary closings and stay at home orders. Management and the Village Council is in the process of determining if this outbreak will have a significant financial impact on the Village's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Village of Decatur
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Consolidated General Fund
For the Year Ended February 28, 2021

	Amounts			Variance Positive (Negative) Final to Actual
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 486,300	\$ 486,300	\$ 448,538	\$ (37,762)
Licenses and Permits	21,875	21,875	12,213	(9,662)
Intergovernmental	215,292	215,292	249,460	34,168
Charges for Services	36,460	36,460	31,302	(5,158)
Fines and Forfeits	1,450	1,450	555	(895)
Interest and Rents	(9,364)	(9,364)	7,476	16,840
Other Revenue	47,500	47,500	38,672	(8,828)
Sale of Capital Assets	--	--	11,800	11,800
Total Revenues	799,513	799,513	800,016	503
Other Financing Sources				
Total Revenues and Other Financing Sources	799,513	799,513	800,016	503
Expenditures				
General Government				
Village Council	20,660	26,260	26,102	158
Manager	54,075	54,075	53,077	998
Clerk	39,272	39,272	38,158	1,114
Treasurer	7,915	7,915	7,345	570
Building and Grounds	22,650	30,650	33,591	(2,941)
Attorney	8,150	6,150	4,878	1,272
Other General Government	38,374	38,374	19,182	19,192
Total Government	191,096	202,696	182,333	20,363
Public Safety				
Police Department	454,218	475,218	464,694	10,524
Inspections	21,110	20,110	12,972	7,138
Total Public Safety	475,328	495,328	477,666	17,662
Public Works				
Public Works	97,965	87,965	80,516	7,449
Public Safety				
Recreation and Culture	76,925	55,325	49,037	6,288
Total Expenditures	841,314	841,314	789,552	51,762
Excess (Deficiency) of Revenues Over Expenditures	(41,801)	(41,801)	10,464	52,265
Net Change in Fund Balance	(41,801)	(41,801)	10,464	52,265
Fund Balance at Beginning of Period	654,352	654,352	654,352	--
Fund Balance at End of Period	\$ 612,551	\$ 612,551	\$ 664,816	\$ 52,265

Village of Decatur
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Local Streets
For the Year Ended February 28, 2021

	Budgeted Amounts			Variance Positive (Negative) Final to Actual
	Original	Final	Actual	
Revenues				
State Grants	\$ 76,489	\$ 76,489	\$ 73,977	\$ (2,512)
County Road Millage	29,000	29,000	29,721	721
Interest and Rents	100	100	1,089	989
Other Revenue	500	500	--	(500)
Total Revenues	106,089	106,089	104,787	(1,302)
Other Financing Sources				
Transfers In	--	30,000	30,000	--
Total Revenues and Other Financing Sources	106,089	136,089	134,787	(1,302)
Expenditures				
Maintenance	183,500	182,825	178,623	4,202
Traffic	3,525	3,525	775	2,750
Winter	21,400	21,400	16,776	4,624
Administration	10,475	11,150	10,536	614
Total Expenditures	218,900	218,900	206,710	12,190
Excess (Deficiency) of Revenues Over Expenditures	(112,811)	(82,811)	(71,923)	10,888
Net Change in Fund Balance	(112,811)	(82,811)	(71,923)	10,888
Fund Balance at Beginning of Period	192,733	192,733	192,733	--
Fund Balance at End of Period	\$ 79,922	\$ 109,922	\$ 120,810	\$ 10,888

Village of Decatur
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Major Streets
For the Year Ended February 28, 2021

	Budgeted Amounts			Variance Positive (Negative) Final to Actual
	Original	Final	Actual	
Revenues				
State Grants	\$ 498,149	\$ 498,149	\$ 170,329	\$ (327,820)
Interest and Rents	--	--	3,398	3,398
Total Revenues	<u>498,149</u>	<u>498,149</u>	<u>173,727</u>	<u>(324,422)</u>
Expenditures				
Maintenance	520,550	516,175	177,869	338,306
Traffic	3,710	3,710	(68)	3,778
Winter	19,100	22,700	19,412	3,288
Administration	10,475	11,150	10,536	614
Total Expenditures	<u>553,835</u>	<u>553,735</u>	<u>207,749</u>	<u>345,986</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(55,686)</u>	<u>(55,586)</u>	<u>(34,022)</u>	<u>21,564</u>
Net Change in Fund Balance	<u>(55,686)</u>	<u>(55,586)</u>	<u>(34,022)</u>	<u>21,564</u>
Fund Balance at Beginning of Period	<u>644,745</u>	<u>644,745</u>	<u>644,745</u>	<u>--</u>
Fund Balance at End of Period	<u>\$ 589,059</u>	<u>\$ 589,159</u>	<u>\$ 610,723</u>	<u>\$ 21,564</u>

Village of Decatur
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Streets
For the Year Ended February 28, 2021

	Budgeted Amounts			Variance Positive (Negative) Final to Actual
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 176,500	\$ 176,500	\$ 168,935	\$ (7,565)
Interest and Rents	50	50	68	18
Total Revenues	176,550	176,550	169,003	(7,547)
Other Financing Uses				
Transfers Out	--	30,000	30,000	--
Total Other Financing Uses	--	30,000	30,000	--
Excess (Deficiency) of Revenues Over Other Uses	176,550	146,550	139,003	(7,547)
Net Change in Fund Balance	176,550	146,550	139,003	(7,547)
<i>Fund Balance at Beginning of Period</i>	40,984	40,984	40,984	--
Fund Balance at End of Period	\$ 217,534	\$ 187,534	\$ 179,987	\$ (7,547)

Other Supplementary Information

**Village of Decatur
Combining Balance Sheet
Nonmajor Governmental Funds
February 28, 2021**

	<u>Special Revenue</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Home Rehabilitation</u>	<u>Drug Forfeiture</u>	
ASSETS			
Cash	\$ 113,366	\$ 1,382	\$ 114,748
<i>Total Assets</i>	<u>\$ 113,366</u>	<u>\$ 1,382</u>	<u>\$ 114,748</u>
LIABILITIES			
<i>Total Liabilities</i>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
FUND BALANCE			
Restricted	113,366	1,382	114,748
Unassigned	<u>--</u>	<u>--</u>	<u>--</u>
<i>Total Fund Balance</i>	<u>113,366</u>	<u>1,382</u>	<u>114,748</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 113,366</u>	<u>\$ 1,382</u>	<u>\$ 114,748</u>

Village of Decatur
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended February 28, 2021

	<u>Special Revenue</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Home Rehabilitation</u>	<u>Drug Forfeiture</u>	
Revenues			
Interest and Rents	\$ 1,475	\$ 1	\$ 1,476
<i>Total Revenues</i>	<u>1,475</u>	<u>1</u>	<u>1,476</u>
Expenditures			
General Government	269	--	269
<i>Total Expenditures</i>	<u>269</u>	<u>--</u>	<u>269</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,206</u>	<u>1</u>	<u>1,207</u>
<i>Net Change in Fund Balance</i>	<u>1,206</u>	<u>1</u>	<u>1,207</u>
<i>Fund Balance at Beginning of Period</i>	<u>112,160</u>	<u>1,381</u>	<u>113,541</u>
<i>Fund Balance at End of Period</i>	<u>\$ 113,366</u>	<u>\$ 1,382</u>	<u>\$ 114,748</u>

Village of Decatur
DDA Combining Balance Sheet and Statement of Net Position
February 28, 2021

	Downtown Development Authority	Adjustments	Statement of Net Position
ASSETS			
<i>Current Assets</i>			
Cash	\$ 40,281	--	\$ 40,281
Taxes Receivable	1,313	--	1,313
<i>Total Current Assets</i>	41,594	--	41,594
<i>Noncurrent Assets</i>			
Capital Assets not being Depreciated	--	-- [1]	--
Capital Assets being Depreciated	--	60,877 [1]	60,877
<i>Total Assets</i>	\$ 41,594	\$ 60,877	\$ 102,471
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	\$ --	\$ --	\$ --
<i>Total Liabilities</i>	--	--	--
FUND BALANCE			
Restricted	--	--	--
Unassigned	41,594	--	--
<i>Total Fund Balance</i>	41,594	--	--
<i>Total Fund Balance & Liabilities</i>	\$ 41,594	\$ 60,877	\$ --
NET POSITION			
Investment in Capital Assets		\$ 60,877	\$ 60,877
<i>Restricted for:</i>			
Unrestricted		--	41,594
<i>Total Net Position</i>		\$ 60,877	\$ 102,471

[1] Capital assets used in DDA activities are not financial resources and, therefore, are not reported in the funds.

Village of Decatur
DDA Combining Statement of Revenues, Expenditures, and Changes in Fund Balance and Statement of Activities
For the Year Ended February 28, 2021

	Downtown Development Authority	Adjustments	Statement of Activities
Revenues			
Property Tax Captures	\$ 11,960	\$ -	\$ 11,960
Interest	21	-	21
<i>Total Revenues</i>	11,981	-	11,981
Expenditures			
Economic Development	9,949	- [1]	9,949
<i>Total Expenditures</i>	9,949	-	9,949
<i>Net Change in Fund Balance / Net Position</i>	2,032	-	2,032
<i>Fund Balance / Net Position at Beginning of Period</i>	100,439	-	100,439
<i>Fund Balance / Net Position at End of Period</i>	\$ 102,471	\$ -	\$ 102,471

[1] In the funds capital outlay is recorded as an expenditure in the year paid for, while, in the statement of activities the asset is expensed over its useful life, this amount represents capital outlay in excess of depreciation expense for the year.

August 24, 2021

To the Honorable Village President and Members of the Village Council
Village of Decatur
Decatur, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village of Decatur (the "Village") for the year ended February 28, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 6, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Village's financial statements was:

Management's estimate of the useful lives of depreciable assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.

We evaluated the key factors and assumptions used to develop the management's estimate of the useful lives of depreciable assets in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 24, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we

obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Communication Regarding Internal Control

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village as of and for the year ended February 28, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we have identified a deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies to be material weaknesses:

Material Audit Adjustments and Financial Statement Preparation:

Criteria: All governmental units in Michigan are required to prepare financial statements in accordance with generally accepted accounting principles (GAAP). This is the responsibility of the management. The preparation of financial statements in accordance with GAAP requires internal controls over both; (1) recording, processing, and summarizing accounting data (i.e. maintaining internal accounting records), and (2)

reporting government-wide and fund financial statements, including the related notes to the financial statements (i.e. external financial reporting).

Condition: We identified and proposed several material audit adjustments that management reviewed and approved.

As is the case with many small and medium-sized governmental units, the Village has historically relied on its independent external auditor to assist with the preparation of the financial statements, the related notes, and the management's discussion and analysis as part of its external financial reporting process. Accordingly, the Village's ability to prepare financial statements in accordance with GAAP is based, in part, on its reliance on its external auditor, who cannot, by definition, be considered part of the Village's internal controls. Having the auditor draft the annual financial statements is allowable under current auditing standards and ethical guidelines and may be the most efficient and effective method for preparation of the Village's financial statements. However, when an entity (on its own) lacks the ability to produce financial statements that conform to GAAP, or when material audit adjustments are identified by the auditor, auditing standards require that such conditions be communicated in writing as material weaknesses.

Cause: This condition was caused by the Village's decision to outsource the preparation of its annual financial statements to the external auditor rather than incur the costs of obtaining the necessary training and expertise required for the Village to perform this task internally because outsourcing the task is considered more cost effective.

Effect: The Village's accounting records were initially misstated by amounts material to the financial statements. In addition, the Village lacks complete internal controls over the preparation of its financial statements in accordance with GAAP, and, instead, relies, at least in part, on assistance from its external auditor for assistance with this task.

Auditor's Recommendation: We recommend that management continue to monitor the relative costs and benefits of securing the internal or other external resources necessary to develop material adjustments and prepare a draft of the Village's annual financial statements versus contracting with its auditor for these services.

Management Response: Management has made an ongoing evaluation of the respective costs and benefits of obtaining internal or external resources, specifically for the preparation of financial statements, and has determined that the additional benefits derived from implementing such a system would not outweigh the costs incurred to do so. Management will continue to review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

We did not audit the Village's response to the internal control finding described above and, accordingly, we express no opinion on it.

Restriction on Use

This information is intended solely for the information and use of the Village Council and Management of the Village and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in dark ink that reads "Gabridge & Company". The script is cursive and fluid, with the ampersand being particularly stylized.

Gabridge & Company, PLC
Grand Rapids, Michigan

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
LICENSES AND PERMITS									
Business Licenses and Permits	476-489	\$21,875.00	\$12,213.00					T99	\$12,213.00
Non-Business Licenses and Permits	490-500							T99	
TOTAL LICENSES AND PERMITS		\$21,875.00	\$12,213.00					\$12,213.00	
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
FEDERAL GRANTS									
General Government	502							B89	
Public Safety	505							B89	
Sanitation	513							B89	
Health and/or Hospitals	516							B42	
Welfare	519							B79	
Culture and Recreation	523							B89	
Housing & Community Development	522							B50	
All Other Federal Aid Grants	501-538 Except Above	\$0.00	\$12,107.00					B89	\$12,107.00
TOTAL FEDERAL GRANTS		\$0.00	\$12,107.00					\$12,107.00	
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
STATE GRANTS									
State Revenue Sharing	574	\$206,492.00	\$201,060.00					C89	\$201,060.00
Public Safety	543-545, 547, 570	\$1,000.00	\$537.00					C89	\$537.00
Streets and Highways (Act 51)	546			\$244,306.00				C46	\$244,306.00
Streets and Highways (Non-Act 51)	546							C46	
Sanitation	552							C89	

Health	555							C42	
Welfare	555							C79	
Culture and Recreation	566							C89	
Other General/All Other State Aid Grants	540-579 Except Above	\$7,800.00	\$35,756.00		\$42,768.00			C89	\$78,524.00
TOTAL STATE GRANTS		\$215,292.00	\$237,353.00	\$244,306.00	\$42,768.00			\$524,427.00	
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
CONTRIBUTIONS FROM LOCAL UNITS									
General Government	581-599							D89	
Public Safety	581-599							D89	
Streets and Highways	581-599			\$29,721.00				D46	\$29,721.00
Sanitation	581-599							D89	
Health and/or Hospitals	581-599							D42	
Welfare	581-599							D79	
Culture and Recreation	581-599							D89	
Housing & Community Development	581-599							D50	
Gas, Water, and Electric Utilities	581-599							D89	
Transit	581-599							D94	
All Other	580-599 Except Above							D89	
TOTAL CONTRIBUTIONS FROM LOCAL UNITS				\$29,721.00				\$29,721.00	
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
CHARGES FOR SERVICES									
All Other Services Rendered Charges	626-637	\$36,460.00	\$31,302.00		\$581,873.00	\$142,168.00		A89	\$755,343.00
Parking Facilities (garages, meters, etc.)	652				\$0.00	\$0.00		A60	\$0.00

Proceeds from Bond/Note Issuance	696-698								
Transfers In	699			\$30,000.00					\$30,000.00
TOTAL OTHER FINANCING SOURCES				\$30,000.00					\$30,000.00
TOTAL REVENUE		\$818,241.00	\$800,016.00	\$478,993.00	\$630,757.00	\$143,762.00	\$11,981.00		\$2,065,509.00

STATEMENT OF OPERATIONS

Legislative (Council, Board, Commission)	101-128	\$26,260.00	\$26,102.00					E29	\$26,102.00
Chief Executive	171-190	\$54,075.00	\$53,077.00					E29	\$53,077.00
Treasurer	253	\$7,915.00	\$7,345.00					E23	\$7,345.00
Clerk	215-218	\$39,272.00	\$38,158.00					E29	\$38,158.00
Assessing Equalization	243, 245, 247 and 257							E23	
Finance and Tax Administration	191-260 Except Above							E23	
Elections	262							E89	
Building and Grounds	265	\$30,650.00	\$33,591.00					E31	\$33,591.00
Attorney/Corporation Counsel	266	\$6,150.00	\$4,878.00						\$4,878.00
All Other General Government	100-279 Except Above	\$38,374.00	\$19,182.00	\$269.00		\$75,049.00		E89	\$94,500.00
TOTAL GENERAL GOVERNMENT		\$202,696.00	\$182,333.00	\$269.00		\$75,049.00			\$257,651.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	

JUDICIAL

Trial Court	281-282							E25	
Circuit Court	283-285							E25	
District/Municipal Court	286-288							E25	
Friend of the Court	289, 291							E25	
Friend of the Court- -Cooperative Reimbursement Program	290							E25	

Law Library	292-293							E25	
Probate Court	294							E25	
Probation	295							E25	
Prosecuting Attorney	296							E25	
Grand Jury	297							E25	
Family Counseling Services	298							E25	
Other Judicial Activities	280-299 Except Above							E25	
TOTAL JUDICIAL									

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
PUBLIC SAFETY								

Police/Sheriff/Constable	301, 305, 310, 315-320, 330-332	\$475,218.00	\$464,694.00	\$0.00				E62	\$464,694.00
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Fire	336-344	\$0.00	\$0.00	\$0.00				E24	\$0.00
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Combined Public Safety Department	345							E89	
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Emergency 911 Dispatch Activities	325							E89	
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Corrections/Jail	351-370							E05	
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Building Inspection & Regulation Activities	371-399	\$20,110.00	\$12,972.00					E66	\$12,972.00
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All Other Public Safety Activities	300-439 Except Above							E89	
TOTAL PUBLIC SAFETY		\$495,328.00	\$477,666.00	\$0.00					\$477,666.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
PUBLIC WORKS								

Public Works (Non-Act 51)	441, 442, 444-448							E44	
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Road Commission/Street Dept. (Act 51)	449-520							E44	
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Sanitation/Landfill/Solid Waste	521-522, 526-528							E81	
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Water and/or Sewer Systems	536-566				\$568,167.00			E80	\$568,167.00
Airports	595							E01	
Public Transportation	596							E94	
Other Public Works Enterprise-Activities	567-570, 597							E89	
All Other Public Works	440-599 Except Above	\$87,965.00	\$80,516.00	\$414,459.00					\$494,975.00
TOTAL PUBLIC WORKS		\$87,965.00	\$80,516.00	\$414,459.00	\$568,167.00			\$1,063,142.00	

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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HEALTH AND WELFARE

Health Departments, Boards and Clinics	601, 605, 610, 611							E32	
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Alcoholism and Substance Abuse	631							E32	
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Hospital	635							E36	
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Medical Examiner	648							E62	
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Mental Health	649, 650							E32	
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Emergency Services (Ambulance)	651								E32
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Child Care Activities/Human Services	662-663							E79	
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Human Services & Medical Care Facility	670-671							E79	
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Area Agency on Aging	672							E89	
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Veteran's	681-683 689						E89
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Programs	687,000,000								
Redevelopment &									

Public Housing	690, 692-699								ESU
All Other Health &	600-699								

Air-Cooled Heating & Welfare	Except Above						E32	
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TOTAL HEALTH AND WELFARE								
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Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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COMMUNITY/ECONOMIC DEVELOPMENT

Community Planning and Zoning	701-703, 710, 712, 713							E29	
Economic Development	728, 730-732						\$9,949.00	E89	\$9,949.00
Register of Deeds	711								
All Other Community Development	700-749 Except Above								
TOTAL COMMUNITY/ECONOMIC DEVELOPMENT							\$9,949.00		\$9,949.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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RECREATION AND CULTURE

Parks and Recreation	751-752, 756, 760, 764, 767, 770							E61	
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Library	790-791							E52	
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Various Cultural Activities, Fine Arts, Historical Society, Museums, etc.	803-805							E61	
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All Other Recreation and Culture	750-849 Except Above	\$55,325.00	\$49,037.00						\$49,037.00
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TOTAL RECREATION AND CULTURE		\$55,325.00	\$49,037.00					\$49,037.00
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Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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OTHER

Miscellaneous	955								
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Capital Outlay	901-904								
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Debt Service	906-929								
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Depreciation	968				\$116,942.00	\$66,801.00			\$183,743.00
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TOTAL OTHER					\$116,942.00	\$66,801.00		\$183,743.00
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Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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OTHER FINANCING USES

Transfers (Out)	995			\$30,000.00					\$30,000.00
EXTRAORDINARY /SPECIAL ITEMS	998-99								
TOTAL OTHER FINANCING USES				\$30,000.00					\$30,000.00
TOTAL EXPENDITURES		\$841,314.00	\$789,552.00	\$444,728.00	\$685,109.00	\$141,850.00	\$9,949.00		\$2,071,188.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
Net Change in Fund Balances/Fund Net Position		\$-23,073.00	\$10,464.00	\$34,265.00	\$-54,352.00	\$1,912.00	\$2,032.00	\$-5,679.00	
Fund Balance/Fund Net Position Beginning Balances		\$654,352.00	\$654,352.00	\$992,003.00	\$3,480,279.00	\$866,280.00	\$100,439.00		\$6,093,353.00
Prior Period Adjustment									
Fund Balance/Fund Net Position Ending Balances		\$631,279.00	\$664,816.00	\$1,026,268.00	\$3,425,927.00	\$868,192.00	\$102,471.00	\$6,087,674.00	

STATEMENT OF OPERATIONS--Additions to Capital Assets

List Capital Outlay Expenditures from all funds (included in expenditures in the Statement of Operations) by category:

Description of Account	Capital Assets	
Legislative	G29	
Judicial	G25	
General Government	G89	\$25,511.00
Police	G62	\$39,474.00
Fire	G24	
Combined Public Safety	G89	
Parking Meters, Off-Street Parking	G60	
Corrections	G05	
Other Public Safety	G89	
Streets & Highways	G44	\$179,944.00
Sanitation/Solid Waste	G81	
Sewerage	G80	
Water	G91	
Electric Utilities	G92	
Airports	G01	

Public Transportation	G94	
Hospital & Hospital Operations	G36	
Welfare	G79	
Housing & Redevelopment	G50	
All Other Health & Welfare	G32	
Parks & Recreation	G61	
Library	G52	
Other Recreation & Culture	G61	
Other Functions	G89	
Other Capital Outlay		
TOTAL ADDITIONS TO CAPITAL ASSETS		\$244,929.00

STATEMENT OF POSITION

								ASSETS, DEFERRED OUTFLOWS OF RESOURCES	
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total		
Cash & Cash Equivalents	001-016	\$479,450.00	\$602,301.00	\$895,197.00	\$276,493.00	\$40,281.00	W61	\$2,293,722.00	
Investment in Securities	017	\$203,676.00	\$407,352.00	\$514,803.00	\$107,451.00		W61	\$1,233,282.00	
TOTAL CASH AND INVESTMENTS		\$683,126.00	\$1,009,653.00	\$1,410,000.00	\$383,944.00	\$40,281.00	\$3,527,004.00		
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total		
RECEIVABLES									
Tax, Utility, & Assessment Receivables	019-070	\$45,991.00	\$18,195.00			\$1,313.00		\$65,499.00	
Due from Other Governments & Units	071-081	\$35,153.00	\$22,940.00					\$58,093.00	
Due from Other Funds	084			\$906.00	\$3,163.00			\$4,069.00	
All Other Receivables	18-100 Except Above			\$55,350.00	\$0.00			\$55,350.00	
TOTAL RECEIVABLES		\$81,144.00	\$41,135.00	\$56,256.00	\$3,163.00	\$1,313.00	\$183,011.00		
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total		
OTHER CURRENT ASSETS									
Inventory	101-110								

Prepays	123							
Assets Held for Sale	128							
All Other Current Assets	111-129 Except Above							
TOTAL OTHER CURRENT ASSETS								
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
CAPITAL ASSETS (NET)								
Land & Improvements	130-135			\$99,935.00				\$99,935.00
Buildings & Equipment	136-147					\$60,877.00		\$60,877.00
Vehicles	148-149				\$482,309.00			\$482,309.00
Water System	152-153			\$776,435.00				\$776,435.00
Sewer System	154-155			\$1,148,201.00				\$1,148,201.00
All Other Capital Assets	150-151, 156-179							
TOTAL CAPITAL ASSETS (NET)				\$2,024,571.00	\$482,309.00	\$60,877.00	\$2,567,757.00	
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER LONG TERM ASSETS								
Net Pension Asset	190							
Net OPEB Asset	191							
Advances to Other Funds	193							
Advances to Other Units of Government	194							
Other Investments	180-194 Except Above							
TOTAL OTHER LONG TERM ASSETS								
	TOTAL ASSETS		\$764,270.00	\$1,050,788.00	\$3,490,827.00	\$869,416.00	\$102,471.00	\$6,277,772.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	195-199							
	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$764,270.00	\$1,050,788.00	\$3,490,827.00	\$869,416.00	\$102,471.00	\$6,277,772.00

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION		101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units	
CURRENT LIABILITIES								
Due to Other Funds	214	\$822.00	\$2,264.00	\$983.00	\$1,122.00			\$5,191.00
Accrued Wages & Benefits	257-261	\$12,719.00	\$964.00	\$5,764.00	\$102.00			\$19,549.00
All Other Accounts Payable & Current Liabilities	200-299 Except Above	\$14,806.00	\$3,097.00	\$58,153.00	\$0.00	\$0.00		\$76,056.00
TOTAL CURRENT LIABILITIES		\$28,347.00	\$6,325.00	\$64,900.00	\$1,224.00	\$0.00	\$100,796.00	
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
LONG-TERM LIABILITIES								
Long-Term Debt	300-307							
Advances from Other Funds	314							
Other Advances	328-330, 333							
Unearned Revenues	339	\$25,116.00	\$0.00					\$25,116.00
Net Pension Liability	334							
OPEB Obligation	335							
Accrued Benefits & Compensation	343							
All Other Long-Term Liabilities	300-359 Except Above							
TOTAL LONG-TERM LIABILITIES		\$25,116.00	\$0.00				\$25,116.00	
TOTAL DEFERRED INFLOWS OF RESOURCES	360-369	\$45,991.00	\$18,195.00					\$64,186.00
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
FUND BALANCE/NET POSITION								
(Net) Investment in Capital Assets	391			\$2,024,571.00	\$0.00	\$60,877.00		\$2,085,448.00

Nonspendable	370-374							
Restricted	375-379, 392-398	\$27,064.00	\$1,026,102.00					\$1,053,166.00
Committed	380-384							
Assigned	385-389							
Unassigned/Unrestricted	390, 399	\$637,752.00	\$166.00	\$1,401,356.00	\$868,192.00	\$41,594.00		\$2,949,060.00
TOTAL FUND BALANCE/NET POSITION		\$664,816.00	\$1,026,268.00	\$3,425,927.00	\$868,192.00	\$102,471.00	\$6,087,674.00	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE/NET POSITION		\$764,270.00	\$1,050,788.00	\$3,490,827.00	\$869,416.00	\$102,471.00	\$6,277,772.00	
Governmental Capital Assets (Net)			\$2,481,860.00	Governmental Long-Term Debt				\$23,787.00

OTHER SUPPLEMENTARY INFORMATION

Description of AccountTotal

Amounts Paid to Other Governments

Corrections	M05	
Local Schools	M12	
Financial Administration	M23	
Health	M32	
Hospitals	M38	
Housing and Urban Renewal	M50	
Highways	M44	
Transit Subsidies	M94	
Police	M62	
Fire		
Sewerage	M80	
Sanitation	M81	
All Other	M89	

Amounts Paid to State

Corrections	L05	
Local Schools	L12	
Financial Administration	L23	
Health	L32	
Hospitals	L38	

Housing and Urban Renewal	L50	
Highways	L44	
Transit Subsidies	L94	
Police	L62	
Sewerage	L80	
Sanitation	L81	
All Other	L89	

City Income Tax Detail		
Income tax revenue from residents		\$0.00
Income tax revenue from nonresidents		\$0.00
Other income tax revenue		\$0.00

Personnel Statistics		
Number of Police Personnel		7
Number of Fire Personnel		
Combined Public Safety Personnel		
All Other Personnel		23
Total Wage and Salary Costs		\$647,658.00
Report salaries, wages, and per diems paid to all full-time and part-time employees of your local unit. These amounts may be taken from W-3 and 1099 forms filed by your local unit at the end of the calendar year. Show total amount on the line for total wage and salary costs.		

Investment Information		
Do all investments comply with P.A. 20 of 1943?		Y
Does the unit have an investment policy approved by the governing body that complies with GASB statement No. 40?		Y
Does the investment policy allow mutual funds with net asset values other than \$1?		N

Other Information		
Are there non-pension funds invested in derivatives at fiscal year-end?		N
How Many?		
Are there pension funds invested in derivatives at fiscal year-end?		N
How Many?		

DERIVATIVE INSTRUMENTS - NON-PENSION INVESTMENT PORTFOLIO			
Note: Please report any derivative instruments your government had at the end of the fiscal year which were part of the non-pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.			
Issuer	Type of Derivative	Cost	Market Value

DERIVATIVE INSTRUMENTS - PENSION INVESTMENT PORTFOLIO

Note: Please report any derivative instruments your government had at the end of the fiscal year which were part of the pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.

Issuer	Type of Derivative	Cost	Market Value
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PENSION AND HEALTH BENEFIT PLANS**PENSION**

Does your unit have an employee retirement system(s)?	Y
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If yes, is it administered by:

	Insurance Company		Self
	Financial Institution	CHECKED	MERS

Your local unit has the following plan types: (check all that apply)

	Defined Benefit		Hybrid
CHECKED	Defined Contribution		

What is the aggregate Net Pension Liability? (If overfunded, please enter as a negative number)

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Please provide the following for all defined contributions plans:

Employer Contributions Made	\$36,528.00	Member Contributions Made	\$22,838.00
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Please select the types of defined benefit plans of the primary government:

	General Employees		Police		Other
	Police & Fire or Public Safety		Fire		

Please provide the following for the general employees defined benefit plan:

Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the police defined benefit plan:

Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the fire defined benefit plan:

Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the police & fire or public safety defined benefit plan:			
Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the other defined benefit plan:			
Name of Defined Benefit Plan		Actuarially Determined Contribution	
Pension Expense		Actuarial Value of Assets	
Employer Contributions Made		Funded Percentage	
Member Contributions Made		Investment Rate of Return	

Are your defined benefit pension plans audited by an independent CPA?	
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OTHER POSTEMPLOYMENT BENEFITS	
Does your unit have other post-employment benefits (OPEB) such as retiree healthcare?	N

If yes, is it administered by:			
	Insurance Company		Self
	Financial Institution		MERS

What is the aggregate Unfunded Accrued Liability for the primary government? (If overfunded, please enter as a negative number)	
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Please provide the following:			
Annual Required Contribution			
Employer Contributions Made		Funded Percentage	

INDEBTEDNESS

Report special obligations of all agencies of your government as well as general obligation debt.

Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
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LONG-TERM DEBT

Bonds, mortgages, etc. with an original term of more than one year issued in the name of your government or of particular agencies. Exclude amounts for compensated absences.

Public Debt for Privately Owned Housing, Industrial, or Business Purposes	19T		24T		34T		44T	
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ALL OTHER PURPOSES								
General Obligation Bonds								
Revenue Bonds								
Unlimited Tax Bonds								
Limited Tax Bonds								
Notes Payable								

All Other Debt								
TOTAL ALL OTHER PURPOSES	19U		29U		39U		44U	

TOTAL LONG-TERM DEBT								
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Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
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SHORT-TERM (Interest-Bearing) DEBT

Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.

Tax Anticipation Note								
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Revenue Anticipation Note								
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All Other Short-Term Debt								
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TOTAL SHORT-TERM DEBT	61V						64V	
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Description	Amount			
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INTEREST ON DEBT

Amount of interest paid on long and short-term debt by purpose.

Interest on Water Supply System Debt	191							
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Interest on Sewer System Debt	189							
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Interest on Electric Power System Debt	192							
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Interest on Transit System Debt	194							
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Interest on All Other Debt	189							
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Remarks:

Certification

Please provide the following:

CERTIFIED

I affirm that I am authorized to submit this form on behalf of the local unit of government .

CERTIFIED I affirm that all answers are correct to the best of my knowledge.

CERTIFIED

I affirm that the form has been reconciled to the corresponding audit report where applicable.

Auditing Procedures Report

Issued under Public Act 2 of 1968, as amended.

Local Unit Basic Information					
County:	VAN BUREN	Type:	Village	Local Unit Name:	Village of Decatur
Municode:	80-3-030	FY Ending:	2021	Year End Month:	2
Form ID: 89815			Instructions		FAQs
Attachment File			Description		
Final_Village of Decatur_022821.pdf			Please attach Audit Report		
Reporting					
Enter Opinion Date:				08/24/2021	
Select type of audit opinion for the following:					
Governmental activities:	UNMOD		Business-type activities:	UNMOD	
Aggregate discretely presented component units:	UNMOD		Major fund(s):	UNMOD	
Aggregate remaining fund information:	UNMOD		Aggregate discretely presented component units and remaining fund information:		
Has the local unit complied with generally accepted accounting principles (GAAP)?				Y	
Are all required component units/funds/significant others of the local unit included in the financial statements and disclosed in the reporting entity notes to the financial statements when applicable?				Y	
Please check all of the following that are missing:					
	Component Units		Funds		Significant Others
Please list component units missing:					
Please list funds missing:					
Please list others missing:					
Is this unit in compliance with the Uniform Chart of Accounts issued by the Department of Treasury?				Y	
Nothing came to my attention that caused me to believe that the local unit failed to comply with guidance issued by the Local Government Financial Services Division (ie., Uniform Reporting Format, Accounting Manual, Audit Manual, Budget Manual, Numbered Letters, MCGAA Statements). If nothing came to your attention, mark yes.				Y	

Statutory	
Nothing came to my attention that caused me to believe that the local unit failed to comply with charters or ordinances. If nothing came to your attention, mark yes.	Y
Indicate section of charter or ordinance with which the local unit is not in compliance:	
Does the local unit have a court ordered judgment tax levy or judgment bond?	N
Is this a one year levy?	
Has the local unit distributed tax revenues that were collected for another taxing unit timely as required by the general property tax act?	NA
Has the current year pension actuarially determined contribution been paid by the unit required by the State Constitution Article 9, Section 24?	NA
Is the local unit free of illegal or unauthorized expenditures that came to your attention as defined in the manual for Audits of Local Units of Government in Michigan, as revised (see Appendix H of manual)?	Y
Has a description of the illegal or unauthorized expenditures been included in the audit?	
Please provide page number :	
Describe:	
Is the unit free of any indications of fraud or illegal acts that came to your attention during the course of the audit that have not been previously communicated to the Local Government Financial Services Division?	Y
Has a written report (forensic audit) been produced?	
Has law enforcement been notified?	
Does the audit report identify violations of other statutes not described in above?	N
Describe:	

Borrowing/Debt/Deficit					
Does the local unit have a negative fund balance in any of its unrestricted (unassigned, assigned and committed) fund balances/unrestricted fund net position (not government-wide statements)?			N		
You must complete the “Deficit Worksheet” section below.					
Is the local unit in compliance with Public Act 34 of 2001, Revised Municipal Finance Act (ie., authorized borrowing, annual filing of a qualifying statement, filing of a security report within 15 days of any issuance)?			Y		
Is the local unit in compliance with orders issued under Public Act 243 of 1980, Emergency Municipal Loan Act?			NA		
Did the local unit adopt a budget for all required funds (MCL 141.436)?			Y		
Was a public hearing on the budget held in accordance with State statute?			Y		
Were the local unit's actual expenditures within the amounts authorized in the budget?			N		
Are there any individual expenditures or other financing uses that exceed 10% of total expenditures?			N		
Are any of those over budget by 10% or more?					
Internal Controls					
Has the board or council approved all disbursements prior to payment as required by charter or statute?				Y	
Do all deposits/investments comply with statutory requirements including the adoption of an investment policy?				Y	
To your knowledge, were the bank reconciliations performed timely?				Y	
Are there any reported deficiencies other than segregation of duties and/or the preparation of financial statements?				N	
How many are:					
Material weaknesses?		Significant deficiencies?		Statutory non-compliance?	
Are any reported deficiencies repeated from the prior year?					
Were there any reported deficiencies including those that would be related to internal controls, statutory compliance, or other areas of concern?					N

Financial Statements			
Please enter the following:			
General Fund Revenue:	\$800,016.00	Governmental net position:	\$5,081,535.00
General Fund Expenditure (Must be positive):	\$789,552.00	Business type net position:	\$3,425,927.00
General Fund Other financing net sources/(uses) (Can be positive or negative):	\$0.00	Component units total net position:	\$102,471.00
General Fund Beginning Balance:	\$654,352.00	Governmental Activities Long- Term Debt:	\$23,787.00
General Fund Ending Balance:	\$664,816.00	Major Fund Deficit Amount:	\$0.00
Calculated General Fund Ending Balance:	\$664,816.00	Governmental Fund Revenues	\$1,691,084.00
Please explain the difference between calculated and entered General Fund Ending Balance:			

Deficit Worksheet										
Fund Type	Fund Name	All Funds				Enterprise, Internal Service, Trust or Agency, & Component Unit Funds				Deficit To Be Eliminated
		Unrestricted Fund Balance/Net Position (Deficit)	Deferred Inflows of Resources	Taxes and Special Assessment s Receivable	Deferred Inflows- Taxes and Special Assessment s	Total Net Position (Deficit)/Surplus	Current Assets	Current Liabilities	CA-CL Deficit	

Pension Plans					
Our records indicate the following pension plan(s) exist. Put a check mark next to any that are no longer active.					
Assets					
Liabilities					
ADC					

Health Care (OPEB) Plans					
Our records indicate the following opeb plan(s) exist. Put a check mark next to any that are no longer active.					
Assets					
Liabilities					
ADC/ARC					

Certified Public Accountant Information	
CHECKED	We affirm that we are certified public accountants licensed to practice in Michigan.
CHECKED	We affirm that all answers are correct to the best of our knowledge.
CHECKED	We further affirm that all material weaknesses, significant deficiencies, and statutory noncompliance violations as well as all budget violations that were reported to the auditee are reported to the Michigan Department of Treasury.

CPA Name:	Joe Verlin	Ten Digit License Number:	1101031185
Please provide a primary email address for the local unit contact:		ctapper@decaturmi.us	



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: October 4, 2021

SUBJECT: Approval of Ad hoc Committee – Review of Ordinance 2013-03 Rental

Action Requested:

It is requested that Village Council approve the recommendation of the Village President and create and appointment an Ad hoc Committee to review Ordinance 2013-03 Rental Ordinance.

Background:

It was requested at the September 13, 2021, for the Manager to review the process of forming a Ad hoc Committee to review the current adopted Ordinance 2013-03 Rental Ordinance. The Village President, by Village Charter can create and assign Village committees. The recommendation of such committee would consist of three (3) members of the Village Council and (2) members of the community of the Village of Decatur, preferability landlords of the Village of Decatur.

Attachment(s):

None



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: September 13, 2021

SUBJECT: Approval of Professional Services – Steensma Lawn & Power Equipment

Action Requested:

It is requested that Village Council approve the professional services quote from Steensma Lawn & Power Equipment as recommended by the Department of Public Works at a cost not to exceed \$7,594.80.

Background:

With the recent Council approved purchase of a new DPW service truck. The DPW is requesting to have the vehicle equipped with the necessary equipment and accessories to install a plow for winter maintenance.

The following quote was provided by approved vendor Steensma Lawn & Power Equipment. Reviewing the Motor Vehicle Pool Budget, this expense will also require the action of Council for a budget adjustment to approve this expenditure for the operating fiscal year 2022.

Attachment(s):

Steensma Lawn & Power Equipment

Invoice Estimate

1120795

Standard Warranty does not cover transportation of your equipment if warranty repair is needed. Please ask about all of our Hassle Free Programs from annual service agreements to seasonal storage for all of your equipment. Thank you for the opportunity to serve you. Check us out online at www.steensmalawn.com or pay online through our online payment portal.

Bill To				Ship To		
VILLAGE OF DECATUR PUBLIC WORKS 114 N. Phelps Street DECATUR, MI 49045						
Customer	Contact	Customer Tax Number	Phone	Cell Phone	Transaction	PO Number
22365	Matthew Newton	ON FILE	(269) 423-7360	(269) 423-6114	Estimate	
Counter Person	Sales Person	Date Printed	Reference	Email Address		Department
Jeff Nichols	.House Account	09/01/21	1120795	mnewton@decatumi.org		Counter Sales

Part Number	Line	Description	Ordered	B/O'd	Shipped	List	Net Each	Amount
33889	WSPP	MOUNT KIT RAM UM 45/5	1		1	\$839.78	\$839.78	\$839.78
72525	WSPP	LIGHT KIT, LED, COMPL	1		1	\$1,412.48	\$1,412.48	\$1,412.48
69892-1	WSPP	HARNESS KIT, 7 WIRE	1		1	\$361.43	\$361.43	\$361.43
29070-1	WSPP	MODULE 3 PORT DRL/N	1		1	\$211.27	\$211.27	\$211.27
35500	WSPP	CONTROL, PLOW, HANDHE	1		1	\$623.20	\$623.20	\$623.20
57409	WSPP	RUBBER DEFLECTOR10 X1	1		1	\$541.20	\$541.20	\$541.20
79238	WSPP	HIGH WEAR SHOE KIT	1		1	\$358.60	\$358.60	\$358.60

Labor	Line	Mechanic	Description	Amount
PLOW INSTALL			PLOW Install Labor	\$475.00

Model	Line	Description	Sticker	Pay Off	Net	Amount
76920	WSPU	10' Pro Plus Blade	\$1,385.92	\$0.00	\$1,385.92	\$1,385.92
VIN						
76900	WSPU	10' PRO PLUS HD BIG BOX	\$1,385.92	\$0.00	\$1,385.92	\$1,385.92
VIN						

Note

** Pricing good thru 9-30-2021 **

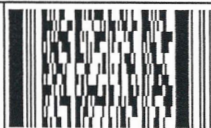
MISC

-441-

Invoice Total	\$7,594.80
Sales Tax	\$0.00
Grand Total	\$7,594.80

Thank you for your business! We hope to see you back soon. Items must be returned in the original package. There is no return on any electrical part if installed. Receipt required for full credit. Restocking fee of 25% on all special ordered parts.

Notes:



Customer acknowledges receipt thereof:



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: October 4, 2021

SUBJECT: Approval of Professional Services – J.C. & Sons, Inc

Action Requested:

It is requested that Village Council approve the professional services quotation from J.C. and Sons, Inc, 100 W. South Street, Decatur, MI 49045 for tree clean up and removal at a cost not to exceed \$8,200.00

Background:

The Department of Public Works has requested bids for tree removal and clean up services for several areas in the Village. Work areas included Edgar Bergan, Pine Street, School Street, Prospect Street, Rosewood Street. The bid proposal included chipping of all brush, removal of all wood, and grinding of stumps.

Two bids were received. One from Williams – A-1 Expert Tree Services at a price of \$16,250.00. The second bid received was from J.C. and Sons, Inc at a price of \$8,200.00. It is the recommendation of the DPW to accept the bid from J.C. and Son, Inc. This is a budget item for the current fiscal.

Attachment(s):

J.C. and Sons, Inc at a price of \$8,200.00

Williams – A-1 Expert Tree Services at a price of \$16,250.00

J. C. AND SONS, INC.

TREE SERVICE SPECIALISTS FOR SOUTHWESTERN MICHIGAN

100 W. South Street, Decatur, MI. 49045 Phone: 269-423-7614 Fax: 269-423-6290

E-mail: jcandsonstrees@yahoo.com

Q U O T A T I O N

CHARGE: ATTN: ADDRESS: PHONE: FAX:	Village of Decatur Jim Ebeling	JOB LOCATION IF DIFFERENT	
Quotation Date	Sold By	Quote #	
4-Sep-21	JC	0910121Q	
QUANTITY	SERVICE		PRICE
1	410 W Edgar Bergan		\$3,200.00
1	240 W Edgar Bergan		\$2,200.00
1	111 pine st		\$200.00
1	305 School st		\$600.00
1	208 Prospect		\$800.00
1	550 Rosewood		\$1,200.00
	Work will include; Chip all brush Remove all wood Grind stumps		
TOTAL AMOUNT DUE			\$8,200.00

TERMS: PAYMENT DUE UPON COMPLETION

I HAVE RECEIVED A COPY OF THIS QUOTE.

SIGNATURE: _____

I ACCEPT AND APPROVE TERMS & PRICES.

PRINTED NAME: _____

DATE: _____

PLEASE NOTE: If this is covered by insurance, YOU will be responsible for all deductibles and costs above and beyond what your insurance pays

**ASK TO SEE OUR FULL COVERAGE OF WORKER'S COMPENSATION & LIABILITY INSURANCE
YOU AND YOUR HOME ARE FULLY COVERED**

PRICES VALID FOR 30 DAYS

Copy on file

Williams-A-1 Expert Tree Service

57710 M-51 South
Dowagiac, MI 49047

269-782-2242, 269-782-2722, 574-875-3113

1-800-238-1057, Fax 269-782-1037

Estimate

Date	Estimate #
8/26/2021	11611

Name / Address
Village of Decatur Attn: Aaron Mitchell Dept. of Public Works 114 N. Phelps St. Decatur, MI 49045

Job Location:
Multiple Locations in Village

Job Status	Terms	Rep	Phone	Add'l Contact #
Estimate	Due on receipt	Jacob	269-487-8475	Jimmy Ebeling
Item	Description			Total
	---Haul Debris and Wood ---Grind Stump ---No Clean Up of Grindings 7) 113 Pine Street (ADD ON) \$1,400.00 Remove 1 Dead Maple Tree ---Haul Debris and Wood ---Grind Stump, ---No Clean Up of Grindings ***TOTAL ESTIMATE = \$16,250.00*** ***Will Need to Have Full Access to Homeowner's Properties as Large Equipment is Needed For Removals*** ***All Trees Quoted As If All Work is Awarded, Picking and Choosing Tress To Contract Separately Will Increase Individual Prices*** ***Item #7, Jacob Saw While Looking At Item #3 and Figured He Would Mention It and Give Price Due to Being Next Door to Item #3. If Item #7 is Opted-Out Of, Items 1-6 Prices Still Stay The Same***			

I/We accept this estimate and agree to the job description and the price for the work to be performed. Signing this estimate I have awarded this job to the company that appears on this estimate and agree to pay in full upon the completion of the job. I/We understand that any deposit paid on the job is non-refundable if I/We cancel.

Thank you for calling Williams-A-1 Expert Tree Service, we look forward to serving you

Signature _____

Subtotal

Sales Tax (6.0%)

Total

Williams-A-1 Expert Tree Service

57710 M-51 South
Dowagiac, MI 49047

269-782-2242, 269-782-2722, 574-875-3113

1-800-238-1057, Fax 269-782-1037

Estimate

Date	Estimate #
8/26/2021	11611

Name / Address
Village of Decatur Attn: Aaron Mitchell Dept. of Public Works 114 N. Phelps St. Decatur, MI 49045

Job Location:
Multiple Locations in Village

Job Status	Terms	Rep	Phone	Add'l Contact #
Estimate	Due on receipt	Jacob	269-487-8475	Jimmy Ebeling
Item	Description			Total
Tree Removal	1) 410 E. Edgarbergen			\$6,500.00
	Remove 1 Oak Tree			
	---Haul Debris and Wood			
	---Grind Stump			
	---No Clean Up of Grindings			
	2) 240 W. Edgarbergen (Corner of Shady Lane)			\$2,400.00
	Remove 1 Elm Tree			
	---Haul Debris and Wood			
	---Grind Stump			
	---No Clean Up of Grindings			
	3) 111 Pine Street			\$2,500.00
	Remove 1 Maple Tree			
	---Haul Debris and Wood			
	---Grind Stump			
	---No Clean Up of Grindings			
	4) 305 School Street			\$850.00
	Remove 1 Basswood Tree			
	---Haul Debris and Wood			
	---Grind Stump			
	---No Clean Up of Grindings			
	5) 208 Prospect			\$850.00
	---Remove 1 Elm Tree			
	---Haul Debris and Wood			
	---Grind Stump			
---No Clean Up of Grindings				
6) 550 Rosewood			\$1,750.00	
Remove 1 Maple Tree				

I/We accept this estimate and agree to the job description and the price for the work to be performed. Signing this estimate I have awarded this job to the company that appears on this estimate and agree to pay in full upon the completion of the job. I/We understand that any deposit paid on the job is non-refundable if I/We cancel.

Thank you for calling Williams-A-1 Expert Tree Service, we look forward to serving you

Signature _____

Subtotal

Sales Tax (6.0%)

Total



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: October 4, 2021

SUBJECT: Approval of Professional Services – Rebecca Harvey, Harvey Consultant LLC

Action Requested:

It is requested that Village Council approve the professional services agreement between the Village of Decatur and Rebecca Harvey, Harvey Consultant LLC

Background:

Thriving communities have a vision and follow it through with a framework to develop in an orderly manner. A framework is not about centralized command and control but a way to anticipate needs, coordinate efforts, and draw a path to a horizon that is collectively held. Major efforts to enhance livability, prosperity is of the utmost importance to the Village of Decatur. Anticipating the future allows our community to be better prepared.

At the September 20, 2021, Planning Commission meeting it was discussed to hire a Village Planner. Members of the Planning Commission along with the Chairperson believe it should be an important part of the review process to have additional administrative support when reviewing site plans, special use permits, zoning amendments, Master Plan, ordinance development, land development options. Currently the Village Manager serves as member of the Planning Commission. This creates an administrative conflict between staff, the Planning Commission and Village Council.

Rebecca Harvey through her credentialing brings 35 years of experience providing planning and zoning consultation to cities, villages, and townships. Rebecca's knowledge and partnerships throughout Southwest Michigan is highly skilled and experienced. She is also certified at the National and State levels as a professional community planner.

Attachment(s):

Rebecca Harvey – Resume
Professional Services Agreement

Education

Master of Arts

Concentration: Community Development & Planning
Western Michigan University

Bachelor of Science

Geography, Earth Science
Western Michigan University

Summary of Qualifications

- ☐ 35 years of experience providing planning and zoning consultation to cities, villages, and townships throughout Southwest Michigan.
- ☐ Experience working with planning commissions, zoning boards of appeals, elected officials, downtown development authorities, local land use-related agencies, developers, and citizenry.
- ☐ Experience in the development, update, and amendment of community master plans, subarea plans and recreation plans. Perform all elements of the planning process. Experience in downtown redevelopment, open space preservation, neighborhood planning, and corridor/gateway redevelopment strategies.
- ☐ Experience in the development, update and amendment of zoning documents.
- ☐ Highly skilled in plan review, ordinance interpretation and application, preparation of development reviews/recommendations, and the overall development process. Provide on-going development review services for cities, villages, and townships.
- ☐ Recognized consultation skills in ordinance development and the planning process and in role as board advisor.
- ☐ National and State certified as a professional community planner.

Selected Qualifications

Placemaking: Actively employ placemaking skills in the development of Planning Policy and incorporate placemaking elements and strategies into planning projects for communities. Completed the State of Michigan Placemaking Curriculum and continue to train planners in placemaking throughout Michigan.

Form-Based Codes: Successful development and adoption of form-based codes for small downtown commercial cores to address issues of infill development and historic preservation and facilitate the application of 'complete streets' concepts. Achieved FBCI Certification of Completion from the Form Based Code Institute.

Access Management: Developed first Access Management Plan in Southwest Michigan. Author access management standards for communities and educate elected officials, planning commissions, and area developers on access management to get design support. As Chair of the Kalamazoo Area Transportation Study, developed the first access management review process at the County level and achieved Committee support. Worked with KATS Policy Committee to gain support for access management policies at a regional level.

Recreation Planning: Develop Parks and Recreation Plans meeting MDNR requirements for area communities. Participate in the review of recreation grants for communities and provide consultation to parks commissions. Served on regional non-motorized trail planning subcommittee.

Sub-Area Planning: Initiated the concept of 'subarea plans' in sensitive locations within communities such as Oshtemo Township and the Village of Paw Paw. Formed citizen-based committees to participate in the planning process for each subarea; authored each subarea plan; used contacts with local planners, engineers and design professionals to obtain donated assistance in the development of plan elements and in gaining regional support of the local plans; and, worked with local reporters to achieve publicity and gain support of the subarea committee process.

Open Space Planning: Developed first Open Space Preservation Development Ordinance in Southwest Michigan. Authored technical documents for several communities and provided technical assistance to MSU Extension in the development of a local guidebook. Participated as a presenter in local and regional programs sponsored by MTA and SW Michigan Planning. Developed associations with local 'open space preservation' developers to provided presentations/tours as teams.

Downtown Planning: Work with communities with small downtowns in the application of effective zoning and placemaking techniques, including historic preservation and corridor/gateway planning. Serve as Executive Director to the City of Bangor Downtown Development Authority.

Training: Recognized experience in providing consultation and training to local officials, agencies, and professional staff regarding planning and zoning laws, regulations, policies, and procedures.

Professional Experience

Community Planning Consultant
Harvey Consulting, LLC

June 1998 - Present

Planning Director
Charter Township of Oshtemo

April 1984 – June 1998
Kalamazoo, MI

Part-Time Faculty, Geography Department
Western Michigan University

September 2011 – Present
Kalamazoo, MI

Professional Associations

Member, American Institute of Certified Planners (AICP)

Member, American Planning Association (APA)

Member, Michigan Association of Planning (MAP)

Past President – 2001/2002

Board of Directors – 1996/2003

Member, Law Committee – Michigan Association of Planning (MAP)

Certification, Michigan Professional Community Planner (PCP)

Certification, National Charrette Institute – Charrette Systems (NCI)

Certification, Michigan Placemaking Curriculum

Certification, Form-Based Code Institute (FBCI)

Professional Activities

Author, Region 8 Prosperity Plan – Volumes I & II – Regional Prosperity Initiative for Region 8 (Southwest Michigan)

Part-Time Graduate Faculty, Geography Department (Community Development & Planning) – Western Michigan University

- Developed Master Plan – City of Galesburg
- Developed Form-Based Code – Village of Paw Paw Downtown Area
- Developed Form-Based Code – Village of Richland Downtown Area
- Developed Waterfront Overlay District – Village of Paw Paw
- Developed Gateway Planned Unit Development District – Paw Paw Community (Antwerp Township; Paw Paw Township; Village of Paw Paw)
- Developed Master Plan – Van Buren County

Trainer, Michigan Placemaking Curriculum

- | | |
|---------------------------------|------------------------------------|
| ▪ State Agencies | ▪ Saugatuck/Douglas |
| ▪ Barry County/Kalamazoo County | ▪ Michigan Association of Realtors |
| ▪ Battle Creek | ▪ Van Buren County |
| ▪ St Joseph/Benton Harbor | ▪ Muskegon Area Communities |
| ▪ Delta Township | |

Instructor, Citizen Planner Program (MSU)

Presenter, Michigan Association of Planning

Master Plans

- ☐ Colon Township
- ☐ Mason Township
- ☐ Oshtemo Township
- ☐ Paw Paw Township
- ☐ Village of Colon
- ☐ Village of Richland

- ☐ Pine Grove Township *(Master Plan Update)*
- ☐ Prairieville Township *(Master Plan Update)*
- ☐ Ross Township *(Master Plan Update)*
- ☐ Yankee Springs Township *(Master Plan Update)*

- ☐ Region 8 Prosperity Plan – Volume 1
- ☐ Region 8 Prosperity Plan – Volume 2

In Partnership with McKenna:

- ☐ City of Hastings
- ☐ Benton Township
- ☐ Covert Township *(Master Plan Update)*
- ☐ Otsego Township
- ☐ Village of Three Oaks

- ☐ Almena Township *(Assisted LSL Planning as Township Consultant)*

- ☐ Village of Paw Paw *(Assisted LSL Planning and McKenna as Village Consultant)*

- ☐ Prairieville Township *(Assisted LSL Planning as Township Consultant)*

PROFESSIONAL SERVICES AGREEMENT

This **Agreement for Professional Services** is by and between the *Village of Decatur*, State of Michigan, hereinafter referred to as “Client” and Harvey Consulting, LLC, a Michigan limited liability company, hereinafter referred to as “Consultant”.

Whereas, the Client desires to engage the Consultant to render professional services for the Client; and whereas, the Consultant desires to provide said services and agrees to do so for compensation based upon services rendered and expenses incurred pursuant to the terms and conditions hereinafter set forth.

Section I. Scope of Services

The Consultant shall provide professional services to the *Village of Decatur* on matters of planning and zoning. The services to be provided will include research, document/language preparation, project and/or application review, and assistance regarding the administration of the Township planning and zoning program. Services will be provided at the request and under the direction of the *Village of Decatur*. The Consultant shall carry out all activities specified in the Scope of Services in a satisfactory and proper manner. Both Client and Consultant agree that Consultant will act as an independent contractor in the performance of duties under this Agreement.

Section II. Changes to Scope of Services

The Client may from time to time during the course of this Agreement, request modifications of this Agreement or changes in the Scope of Services to be performed hereunder. Such changes which are mutually agreed upon by the Client and the Consultant shall be incorporated in written amendments to this Agreement.

Section III. Compensation and Method of Payment

- A. The Client shall compensate the Consultant for professional planning services provided (including travel time) at a rate of \$75.00 per hour. In addition, the Consultant shall be reimbursed for documented out-of-pocket expenses such as copying, document or map reproduction, and postage.
- B. The Client may authorize the Consultant to provide additional services beyond the Scope of Services. For additional professional services the Consultant shall be compensated on an hourly basis at a rate of \$75.00 per hour.

Harvey Consulting, LLC

-
- C. Invoices will be submitted monthly for work performed during the billing period and shall be paid within 30 days of receipt of such invoice by Client.

Section IV. Release and Indemnification

Client hereby releases and agrees to hold harmless, defend and indemnify Consultant and its members and employees, from any and all claims, actions, proceedings, suits, liabilities, damages (actual, consequential, or incidental), settlements, penalties, fines, costs or expenses (including without limitation, reasonable attorney's fees and other litigation expenses) of every kind, whether known or unknown, arising out of this Agreement.

Section V. Termination

This Agreement may be terminated by either the Client or the Consultant upon 30 days written notice, together with appropriate documentation of the reasons therefore. In such case the Consultant shall be compensated by the Client for all services provided prior to termination upon delivery of products completed to the Client. The provisions contained in Section IV shall survive the termination of this Agreement.

Section VI. Compliance With All Laws

In the performance of this Agreement, Consultant agrees to comply with all applicable State, Federal, and local statutes, ordinances, and regulations, and obtain any and all permits applicable to the performance of this Agreement.

IN WITNESS THEREOF, the Client and Consultant have executed this Agreement as of the date below and in accordance with the laws of the State of Michigan.

Village of Decatur, MICHIGAN

By: _____

Its: _____

Date: _____

Harvey Consulting, LLC

HARVEY CONSULTING, LLC

By: _____
Rebecca J. Harvey, AICP, PCP

Its: Member

Date: _____



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: October 4, 2021

SUBJECT: Adopt Resolution 2021-012 – STBD & MDOT Funding

Action Requested:

It is requested that Village Council adopt Resolution 2021-012 intent to apply for STBG & MDOT funding for N. Phelps Street.

Background:

The Rural Task Force Program provides federal dollars to rural counities with a population under 400,000 (78 out of 83 counties). These dollars must be spent in their geographic areas and both road and transit capital are eligible. The money is provided within two funding sources. Surface Transportation Program (STP) Rural for improving the federal aid system; and Transportation Economic Development Fund (TEDF) Category D for building an all-season network.

The following roads below are the only streets in the Village of Decatur in which are eligible for funding through the Rural Task Force Program. South George Street and Williams Street are already addressed with the 2020-2023 funding cycle. This request for N. Phelps Street will be included in the cycle for MDOT FY 2025.

- Phelps Street
- Williams Street
- S George Street

Rural Task Force application, but MDOT will not fund state roads (in green on the map below). Here are your three best options for this program:



Village of Decatur
114 N Phelps Street
Decatur, MI 49045



Attachment(s):
Resolution 2021-012

VILLAGE OF DECATUR

COUNTY OF VAN BUREN

STATE OF MICHIGAN

RESOLUTION 2021-012: A RESOLUTION ENACTED BY THE VILLAGE OF DECATUR, VAN BUREN COUNTY, MICHIGAN, HEREINAFTER REFERRED TO AS THE LOCAL PUBLIC AGENCY, IN THE MATTER OF THE STATED DESCRIBED STREET PROJECT.

WHEREAS, the United States Congress has set aside monies for Surface Transportation Block Grant (STBG) projects through the State of Michigan, Department of Transportation (MDOT) and administered by the Southwest Michigan Planning Commission (SWMPC); and

WHEREAS, MDOT has set aside funding through the Transportation Economic Development Funds Category D (State D) for the creation and maintenance of an all-season road network;

WHEREAS, the N. Phelps Street Resurfacing Project is a transportation activity eligible to receive federal STBG and/or State D funding; and

NOW, THEREFORE, IT IS RESOLVED THAT:

- I. _____. of said LPA is hereby empowered on behalf of the LPA to prepare and execute an application for STBG funds for the stated described project and to submit to the SWMPC for consideration of funding.
- II. All The total cost of the project is estimated to be \$_____, of which the LPA, if awarded the funds, commits to pay at least 18.5% (hereinafter known as the local match) of the actual cost, estimated to be \$_____. The local match shall be funded by the LPA using Act 51 funds. The LPA further agrees to pay 100 % of the cost over and above the awarded amount of STBG or State D funding and for all non-participating costs and associated project development activities.
- III. Upon completion of the described Project, and unless otherwise agreed, the LPA shall: (1) provide adequate maintenance for the described Project in accordance with all applicable state and federal laws, including, but not limited to, 23 USC 116; (2) provide ample financial provisions, as necessary, for the maintenance of the described Project; (3) if necessary, maintain the right-of-way, keeping it free of obstructions; and (4) if necessary, hold said right-of way inviolate for public highway purposes.

AYES: _____

NAYS: _____

ABSENT: _____

RESOLUTION DECLARED ADOPTED.

CERTIFICATION OF RESOLUTION

I, Christopher Tapper, Village Manager of the Village of Decatur, Van Buren County, Michigan do hereby certify that the foregoing Resolution is a true and complete copy of the resolution duly adopted by the Village Council of the Village of Decatur, Michigan, at a regular meeting held October 4, 2021.

Dated: October 4, 2021

Christopher Tapper, Village Manager



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: October 4, 2021

SUBJECT: Approval of Special Use Application – 400 E Sherwood Street

Action Requested:

It is requested that Village Council approve the recommendation from the Planning Commission and approve the Special Land Use Application for 400 E. Sherwood Street, two (2) Class C Adult-Use Marijuana Facilities applications.

Background:

The Village of Decatur adopted Ordinance 2019-001 & 2019-002 requiring applications for Adult-Use Marijuana Facilities. The Planning Commission held a public hearing on Monday, September 20, 2021, to receive public comment on such applications. Members of the public did attend the public hearing and public comments were received. The Planning Commission reviewed the application along with supporting documentation and is recommended approval to the Village Council.

The application of Special Land Use Application is located at 400 E. Sherwood Street. The application has provided the necessary information outlined in the Village of Decatur application process. The applicant is seeking formal approval by the Village Council to submit the necessary documents to the State of Michigan for review before final approval can be obtained.

Attachment(s):

SLU – 400 E. Sherwood Street.

Fee: \$250.00

OFFICE USE ONLY



Date Rec'd _____
Fee Rec'd _____
Receipt # _____
Hearing Date: _____

Special Land Use Application

Property Address: 400 E. Sherwood Street, Decatur, MI 49045

80- 43 - 040 - 578 - 00 2.65 I - Industrial
Parcel ID Number Parcel Size (acres) Zoning District

Legal Description: City of Decatur, County of Van Buren, State of Michigan, Lots 1, 2, 8, 9 and 10, block V of the Plat of the Village of Decatur, Decatur Township; Tax Parcel ID #80-43-040-578-00.

Are there any plat restrictions or easements? If so, please explain There is an existing railroad on the Southern edge of the property.

Present use of the property: 2 Class C Adult-Use Marihuana Facilities

Present improvements on the property: upgrades to parking lot and environmental controls/systems

Tim Lau /Samurai Cannabis, LLC
Applicant's Name Email Telephone Number

Applicant's Address City, State Zip Code

Property Owners (if different from the Applicant)

Name: OAKY88, LLC Telephone: _____

Does the title holder know of this application and consent to its submittal? ☒ Yes ☐ No

Applicant's standing (interest) in the appeal (check one):

☒ Property Owner ☐ Purchaser ☐ Tenant/Lessee ☐ Other Interest

Describe the proposed use of property (number of units, occupants, employees, customers, and user) and evidence that the use complies with the zoning ordinance:

The proposed use is to operate 2 Stacked Adult Use Class C Cultivation licenses here. The number of units (rooms) will be approximately 6. The occupancy load cannot be determined without designing the building; this answer will be provided at that point. There will be approximately 30 employees at this facility once it becomes fully operational, initially there will likely be far fewer employees. Given this is a limited access Cultivation Facility, there will be very few customers (Retail Establishment Operators or Processing Facility Operators). Samurai Cannabis will likely have sales persons visit the Customers at their Facilities. The user is Samurai Cannabis who will be operating 2 Stacked Adult Use Class C Cultivations here. Please see below at page 3 for further details and zoning compliance.

Special Land Use Permit

Special use permits are required for activities that are compatible with other uses in a zoning district but possess characteristics or locational qualities which require individual review and restriction in order to avoid incompatibility with the natural environment of the site, the character of the surrounding area, public services and facilities, and adjacent uses of land. The purpose of this review is to establish equitable procedures and criteria, which shall be applied in the determination of requests to establish special land uses. A site plan is required to accompany a Special Land Use Application.

Special land use requests require a public hearing. The public hearing notice must be published in the newspaper no less than 15 days prior to the meeting date and must also be mailed to property owners within 300 feet of the property. It is best to submit your application and any supporting materials to the Village Hall no less than 20 days in advance of the meeting. Planning Commission meetings are typically held the first Thursday of each month. If you have any questions regarding the time constraints, please phone Village Hall. Please call Village Hall at (269) 423-6114 with any questions or for assistance.

Ordinance # 202-Article 7, Section 1:

The formulation and enactment of this Ordinance is based upon the division of the Village into districts, each which may permit specific uses, which are mutually compatible, and special land uses. Special land uses are those uses of land which are not essentially incompatible with the uses permitted in a zoning district, but possess characteristics or locational qualities which require individual review and restriction in order to avoid incompatibility with the natural environment of the site, the character of the surrounding area, public services and facilities, and adjacent uses of land. The purpose of this section is to establish equitable procedures and criteria, which shall be applied in the determination of requests to establish special land uses. The standards for approval and requirements provided for under the provisions of this section shall be in addition to others required elsewhere in this Ordinance and at the same time provide to the Planning Commission and the property owner some latitude to address site issues in an innovative manner.

Ordinance # 202-Article 7, Section 2:

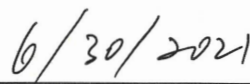
- A. Authority to Grant Permits: The Planning Commission as hereinafter provided shall have the authority to approve, deny, or approve with conditions as specified in Section 3, special land uses.
- B. Application: Application for any special land use permit permissible under the provision of this Ordinance shall be made to the Planning Commission through the Zoning Administrator by filing an official special land use permit application form and submitting a site plan along with the application fee.
- C. Public Hearing for Special Land Uses: After a preliminary review of the site plan and an application for a special land use permit, the Planning Commission shall hold a hearing on the site plan and special land use permit in accord with the Michigan Zoning Enabling Act, PA 110 of 2006, MCL 125.3103 and MCL 125.3502.
- D. Before formulating recommendations for a special land use application, the Planning Commission shall require that both the following general standards in Section 3. and any specific standards for uses listed in Section 5 be satisfied. The Planning Commission shall review each application for the purpose of determining that each proposed use meets the following standards.

Certification

I certify that all statements made above and in attached documents submitted to the Village of Decatur related to this application are true and accurate to the best of my knowledge and that if found to be in error, any decision of the Village based upon the contents of this application may be void.



Applicant's Signature
By: Tim Lau



Date

The physical address of the property is:
400 E. Sherwood Stret, Decatur, MI 49045.

- * The building is not currently in use. The proposed use will be to house and operate 2 Class C Adult Use Marihuana Grower Facilities.
- * The building is 23,000 square feet with 20' high ceilings and is situated on a 2.65 acres parcel.
- * There will be minor upgrades to the parking lot (see attached Site Plan).
- * The changes proposed for the interior of the building will be to subdivide the large open space into a couple of rooms dedicated for marijuana plant growing; an upgrade to the environmental systems and controls is also proposed in order to propagate plant growth.
- * Please see attached site plan to show compliance with the zoning ordinance for Samurai Cannabis, LLC



VILLAGE OF DECATUR
Van Buren County, Michigan

**APPLICATION FOR MEDICAL MARIHUANA FACILITY and/or
ADULT USE (REC) MARIHUANA ESTABLISHMENT IN THE VILLAGE OF DECATUR
RENEWAL APPLICATION**

APPLICATIONS FOR MEDICAL MARIHUANA FACILITIES - ACCEPTED ON 10/1/19 OR AFTER

APPLICATIONS FOR ADULT USE (REC) MARIHUANA FACILITIES - ACCEPTED ON 11/01/19 OR AFTER

RENEWAL APPLICATION ACCEPTED 60 DAYS PRIOR TO LICENSE RENEWAL DATE

Important Notice to Applicants for Medical Marihuana Facility or Facilities: *This initial application is to request conditional approval to operate a medical marihuana facility in the Village of Decatur. A conditionally-approved application and the Village's Medical Marihuana Facilities Ordinance may be used as part of a submittal to the State of Michigan for a medical marihuana facility (or facilities) license (or licenses) but does not confer authority to operate a particular facility or facilities at any particular location in the Village. All state-approved facilities are subject to the provisions of Village of Decatur Ordinance Number 2019-001 (Medical Marihuana Facilities Ordinance) and Ordinance Number 2019-002 (Medical Marihuana Zoning Ordinance) and must obtain all required approval, including zoning approval, prior to operation of a facility or facilities within the Village.*

Important Notice to Applicants for Adult Use (Recreational) Marihuana Establishment or Establishments: *This initial application is to request conditional approval to operate an adult use (recreational) marihuana establishment in Village of Decatur. A conditionally-approved application and the Village's Recreational (Adult Use) Marihuana Ordinance may be used as part of a submittal to the State of Michigan for a adult use (recreational) marihuana establishment license (or licenses) but does not confer authority to operate a particular establishment at any particular location in the Village. All state-approved establishments are subject to the provisions of Village of Decatur Ordinance Number 2019-004 (Regulation of Recreational Marihuana Ordinance) and Ordinance Number 2019-005 (Recreational Marihuana Zoning Ordinance) and must obtain all required approval, including zoning approval, prior to operation of an establishment within the Village.*

TYPE OF APPLICATION – check all that apply

- ☐ INITIAL APPLICATION MEDICAL MARIHUANA FACILITY/FACILITIES
- ☒ INITIAL APPLICATION RECREATIONAL (ADULT USE) MARIHUANA ESTABLISHMENT
Please also see attached Business Plan including Resume and background information.
- ☐ RENEWAL APPLICATION MEDICAL MARIHUANA FACILITY
- ☐ RENEWAL APPLICATION RECREATIONAL (ADULT USE) MARIHUANA ESTABLISHMENT

1) APPLICANT Samurai Cannabis, LLC 400 E. Sherwod St., Decatur MI 49045
Name Street Address City State Zip Code

Telephone: Land Line: _____ Cell: _____ Fax: _____

Email address: _____

2) IS APPLICANT AN (check one); ☐ Individual ☐ Corporation ☐ D/B/A ☒ Other/Specify: Limited Liability Compa

IF A CORPORATION OR DBA, name and address of registered agent for service of process:

3) TYPE OF MEDICAL MARIHUANA FACILITY APPLYING FOR – check all that apply

- ☐ Grower - Class ☐ A ☐ B ☐ C
☐ Processor
☐ Safety Compliance Facility
☐ Secure Transporter
☐ Provisioning Center

4) TYPE OF RECREATIONAL (ADULT USE) MARIHUANA ESTABLISHMENTS APPLYING FOR – check all that apply

- ☒ Grower - Class ☐ A ☐ B ☒ C
☐ Processor
☐ Retailer
☐ Secure Transporter
☐ Microbusiness

NOTE: No adult use special licenses are allowed by Ordinance 2019-004

5) PROPERTY INFO (If applicant has a particular location in mind, please indicate the following details):

Street Address: 400 E. Sherwood St., Decatur, MI 49045 Tax Parcel #: 80-43-040-578-00

Deed Restrictions on Property (Check one): ☐ Yes ☒ No Acreage: 2.65

The property for the medical marijuana facility and/or recreational marijuana establishment is zoned: I - Industrial

Note, applicant is not required to identify a particular property or properties for purposes of making this application. All conditional licenses authorized by this application are only for the purpose of providing a submittal to the State of Michigan and does not confer any right to use of any particular property within the Village for any type of facility. All medical marijuana facilities are subject to all ordinances of the Village and are also subject to Village of Decatur Zoning regulation.

5) SUBMIT \$5,000 nonrefundable application fee with this application.

6) **AFFIDAVIT:** I (we) the undersigned affirm that the foregoing answers, statements, and information, and any attachments, are in all respects true and correct to the best of my (our) knowledge and belief. I, the undersigned, understand that this application is for conditional approval to operate a medical marijuana facility and/or recreational (adult use) marijuana establishment within Village of Decatur and that a conditionally-approved Village application may be used as part of an application to the State of Michigan for a Medical Marijuana Facility and/or Recreational (Adult Use) Establishment to be operated within the Village.

I, the undersigned, understand that if I am conditionally-authorized by Village of Decatur but my application to the State of Michigan for a state operating license is denied, that the Village Clerk and/or Supervisor will cancel the conditional authorization and I will forfeit the initial application fee.

I understand that if I receive a state operating license for a medical marijuana facility and/or recreational (adult use) marijuana establishment to be operated within Village of Decatur, that I will be required to submit a copy of my state operating license together with proof of Village of Decatur Planning Commission zoning approval (including the approval of a Special Land Use Permit) to the Village of Decatur and that I will not be authorized to operate unless and until I receive zoning approval for the location and type of facility/establishment from the Village of Decatur Planning Commission and the Village Council (if applicable). I understand that I do not have the right to a particular location or zoning district by making this application. I understand that I will be required to submit a separate Special Land Use Application to the Planning Commission, together with an application fee. I understand that any application and fee for zoning approval by the Village of Decatur Planning Commission is separate from the initial application fee which I have paid to the Village as part of this application.

I will not operate a medical marijuana facility and/or recreational (adult use) marijuana establishment within the Village unless and until I obtain a state license for the facility or facilities and until I have received approval for the location and site plan approval as required by the Village of Decatur Planning Commission (as applicable).


Applicant Signature(s)

6/30/2021
Date

Co-Applicant's Signature(s)

Date

SUBMITTAL INSTRUCTIONS AND FEES

This application must be returned with a payment (check) for the \$5,000.00 nonrefundable application fee to the following address:

Kimberly Babcock, Clerk & Treasurer
Village of Decatur
114 N Phelps ST
Decatur, MI 49045

Telephone: 269-423-6114

Application fee check shall be made out to Village of Decatur

Village Use Only:

Application received by: _____ Date: _____ By: (initials) _____

☐ Application Fee Cash/Check No. _____

Application reviewed on: (Date) _____ Application reviewed by: (Initials) _____

**CONDITIONAL APPROVAL FOR MEDICAL MARIHUANA FACILITY LICENSE
AND/OR RECREATIONAL (ADULT USE) MARIHUANA ESTABLISHMENT LICENSE
OR RENEWAL OF LICENSE
IN VILLAGE OF DECATUR, VAN BUREN COUNTY, MICHIGAN**

Village of Decatur, Van Buren County, Michigan, upon review of the within application and the Village of Decatur Medical Marihuana Facilities Ordinance and/or Recreational Marihuana Ordinance hereby deems the within application to be administratively complete and/or hereby agrees the request to renew such license is administratively complete.

The application is for the following medical marihuana facilities proposed to be located in Village of Decatur, Van Buren County, Michigan:

- ☐ Grower - Class ☐ A ☐ B ☐ C
- ☐ Processor
- ☐ Safety Compliance Facility
- ☐ Secure Transporter
- ☐ Provisioning Center

The application is for the following recreational (adult use) marihuana establishments proposed to be located in Village of Decatur, Van Buren County, Michigan:

- ☒ Grower - Class ☐ A ☐ B ☒ C
- ☐ Processor
- ☐ Retailer
- ☐ Secure Transporter
- ☐ Microbusiness

NOTE: No adult use special licenses are allowed by Ordinance 2019-004
Samurai Cannabis Company, LLC

By: 

Name of Operator Tim Lau, its Member

Date: 7/16/2021

A copy of the Village of Decatur Medical Marihuana Facilities Ordinance (Ordinance 2019-001) and Village of Decatur Regulation of Recreational Marihuana Ordinance (Ordinance 2019-004) is attached.

The Village has authorized the following numbers and types of medical marihuana facilities to be operated in the Village, subject to receipt of a state license and zoning approval for the same (if applicable): unlimited total growers (A, B or C); unlimited processors; unlimited safety compliance facility; unlimited secure transporters and unlimited provisioning centers.

The Village has authorized the following numbers and types of recreational marihuana establishments to be operated in the Village, subject to receipt of a state license and zoning approval for the same (if applicable): unlimited growers (A, B or C); unlimited processors; unlimited retailers; unlimited microbusinesses; unlimited secure transporters. The Village does not authorize any special licenses.

In accordance with the Village's Medical Marihuana Facilities Ordinance and/or Recreational Marihuana Ordinance, the Village hereby grants conditional approval for operation of the identified facility and/or establishment within Village of Decatur or grants renewal for such license. A copy of this application and approval may be submitted to the State of Michigan to establish the availability of a license or licenses within Village of Decatur and does not confer zoning authority or any other approval upon the applicant.

CONDITIONAL APPROVAL FOR MEDICAL MARIHUANA FACILITY LICENSE:

Type: _____ Date: _____

Location (if any): _____

CONDITIONAL APPROVAL FOR RECREATIONAL MARIHUANA ESTABLISHMENT LICENSE:

Type: _____ Date: _____

Location (if any): _____

RENEWAL OF LICENSE:

Type: _____ Date: _____

Location (if any): _____

Dated: _____

Kimberly Babcock, Village Clerk & Treasurer

Attest: _____
Matthew Newton, Village Manager



ISSUED FOR:
SPECIAL LAND USE PERMIT

LAND OWNER
OAKY 88 LLC
2930 E JEFFERSON AVE., DETROIT MI 48207

APPLICANT:
SAMURAI CANNABIS LLC
TIM LAU
8988 KINGDOM DRIVE
WEST DES MOINES, IA 50266

SITE DATA
LEGAL DESCRIPTION: 952 20-4-14 668-232 1452-810 1456-757,758 1481-113,114 LOTS 1,2,8,9 & 10.BLOCK V ORIGINAL PLAT OF DECATUR
PARCEL ID: 80-43-040-578-00
ADDRESS: 400 E SHERWOOD ST DECATUR MI 49045
ZONED: I-INDUSTRIAL
AREA: 114,127 SF

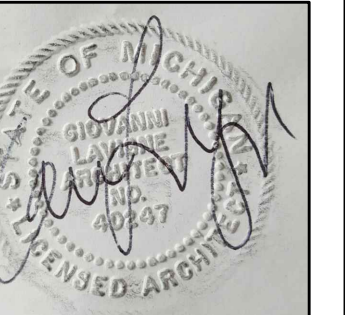
BUILDING DATA
BUILDING AREA: 23,363 SF
BUILDING HEIGHT: 18'-6"
USE GROUP: F-1

AUTHOR CLAIMS ALL
COPYRIGHT PROTECTIONS

VIGNE group llc
architects and planners

586.242.1525
BLOOMFIELD HILLS, MI 48304

ENSE: 1301040247



OVANNI LAVIGNE
GISTERED ARCHITECT

ECT

2 CLASS C ADULT USE MARIJUANA
GROWER FACILITY
400 E SHERWOOD RD. DECATUR, MI 49045

ED FOR

2021	SPECIAL ZONING PERMIT
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T TITLE

THE PLAN AND GENERAL INFORMATION

W	SHEET NO.
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CC

CC

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Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: October 4, 2021

SUBJECT: Approval of Professional Services – Revize Government Website

Action Requested:

It is requested that Village Council approve the professional services agreement between the Village of Decatur and Revize Government Websites.

Background:

The Village of Decatur needs a high quality, government-compliant website. Visitors are drawn to websites that are appealing yet functional, user friendly with a plethora of services, and accessible on a wide range of devices. This tasked was communicated from Council and residents of the difficulties to navigate and find information on the current website. User friendliness is something that is vital when communicating to the public. The following proposal from Revize Government Websites is to discover and design, a webpage *specifically* for the Village of Decatur.

The proposal will eliminate the additional needs such as town cloud option's along with the added suggestions of the municide meetings options. The functionality of the Revize Government Website will also allow staff the real time abilities to update the website anytime from any devise. The following communities listed below are clients in Michigan along with additional clients throughout the country. I encourage discussion regarding this topic, but please visit the following clients for examples.

- a. City of Auburn Hills, MI <http://www.auburnhills.org/>
- b. City of Petoskey, MI <https://www.petoskey.us/>
- c. Milford Township, MI <https://www.milfordtownship.com/>
- d. Kalkaska County, MI <https://www.kalkaskacounty.net/>
- e. Arcadia, CA <https://www.arcadiaca.gov/>
- f. St. Petersburg, FL <https://www.stpete.org/>



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

The proposal payment options are included in the attachment of this correspondence. Staff's recommendation is option (1) one, three years interest free payment plan. Option one will allow this expense to be in line with the current budget for fiscal year 2022. It should also be noted in year (4) four of this agreement, Revize Government Website includes a free redesign of the website.

Attachment(s):

Proposal Revize Governmental Website



The Government Website Experts

Website Redesign Proposal for

The Village of Decatur, Michigan



Prepared by Thomas J. Jean Thomas.Jean@revize.com

Ph: 248-269-9263 x8035 Fax: 866-346-8880 www.revize.com September 13, 2021

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Revize Michigan Clients!

- Monroe County, MI www.co.monroe.mi.us
- Benzie County, MI www.benzieco.net
- Gogebic County, MI www.gogebiccountymi.gov
- Kalkaska County, MI www.kalkaskacounty.net
- East Bay Township, MI www.eastbaytwp.org
- Milford Township, MI www.milfordtownship.com
- Plymouth Township, MI www.plymouthtwp.org
- City of Auburn Hills, MI www.auburnhills.org
- City of Berkley, MI www.berkleymich.org
- City of Birmingham, MI www.bhamgov.org
- City of Kentwood, MI www.kentwood.us
- City of Petoskey, MI www.petoskey.us
- City of South Lyon, MI www.southlyonmi.org

Revize Clients!

- Arcadia, CA www.arcadiaca.gov
- Belchertown, MA www.belchertown.org
- Des Moines, IA www.dsm.city
- Largo, FL www.largo.com
- Myrtle Beach, SC www.cityofmyrtlebeach.com
- New Bern, NC www.newbern-nc.org
- North Adams, MA www.northadams-ma.gov
- St. Petersburg, FL www.stpete.org
- Troy, MI www.troymi.gov
- West Bridgewater, MA www.westbridgewater.org
- And Many More!

**Michael Bruckner, Assistant to the City Manager,
City of Arcadia, CA**

“Revize has done it again! Another game changing, cutting edge website that moves the industry forward by connecting citizens to services in as few clicks as possible.”



Revize Government Websites Proposal

Dear Village of Decatur,

Thank you for considering Revize as your web development partner. For nearly two decades, Revize has been a leader in providing high quality, government-compliant web solutions. A myriad of industry awards and hundreds of satisfied clients stand as testament to the quality and value of our work.

Every member of the Revize team understands that your website is more than a website. It's a valuable resource that can help you build a better community.

Visitors are drawn to websites that are appealing yet functional, user friendly with a plethora of services, and accessible on a wide range of devices. A Revize website will allow your residents and businesses to easily fill out and submit documents, review and pay bills and taxes, perform searches to answer frequently asked questions and perform a suite of other tasks that would otherwise require staff assistance. What's more, a Revize website will enable you to increase staff productivity and decrease costs by reducing off-line departmental operations.

Some of our great clients in include:

- City of Largo, FL www.largo.com
- City of Arcadia, CA www.arcadiaca.gov
- City of St. Petersburg, FL www.stpete.org
- City of Des Moines, IA www.dsm.city
- And Many More!

We will work closely with you to design and develop a dynamic, functional and easy to navigate website that will perfectly fit your community. Then we empower you to control your digital presence with the industry's best administrative management applications. Revize training ensures that your team has the skills needed to expertly update and manage website content and delivery.

Government clients select Revize because we can help them

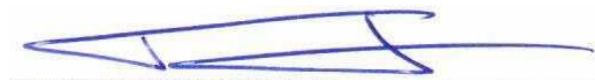
- Effectively engage residents.
 - Enhance their web presence and build an online communications center.
 - Empower non-technical web content editors and administrators to easily execute changes.
 - Implement a scalable solution that allows them to affordably grow their web presence for the long term.
-

**“Revize Websites build engagement
with your constituents.”**

We have worked hard to establish a reputation for creating online community websites that engage, inform, and increase participation of your community. With our help, your community’s website can serve your residents better, inspire them more, and get them actively involved in your government.

Please contact me if you have any questions at all.

Sincerely,



Thomas J. Jean

Project Manager

248-269-9263 x8035

Thomas.Jean@revize.com

Executive Summary

Thank you for considering Revize Software Systems for your new website project. We understand the importance of this undertaking and know how motivated your government/community is to selecting the right vendor; one who will work with you through all the steps required to build the perfect website featuring a plethora of high quality online services that your constituents will want to use regularly.

In more than two decades of working with government leaders, as well as through nationwide surveys, we have learned that the key to choosing a website vendor is finding the right balance between the total cost of the solution and the quality of the design, online apps and user functionality. In simpler terms, you need a solution that works for you and serves your constituents.

About Us

With more than 1,800 government clients nationwide, Revize Software Systems is one of the industry's leading providers. We credit our rapid growth to our 20-year track record of building award-winning government websites and content management systems. When you work with Revize, you're not just a client, you become part of the Revize family and will receive the service and support you need and expect! We are among the most highly respected government website experts in the United States and we proudly stand by our work.

Our Innovative Responsive Web Design (RWD) and Web Apps

Revize has been a pioneer in implementing the latest trends in design by using Responsive Web Design (RWD). This technology ensures that site visitors have an optimal viewing experience — easy reading and navigation with a minimum of resizing, panning, and scrolling — across a wide range of devices, from desktop monitors to mobile phones. RWD provides flexible and fluid website layouts that adapt to almost any screen. When you implement a dynamic new website powered by Revize, you will not only get an outstanding look, layout and navigation, but you also receive 24/7 access to our Government Communication Center for residents, business and visitors.

Here you will find the communication tools you need such as

- Public Service Request App
- Calendar of Events
- E-Notification Modules
- On-Line Payment Portal
- Facilities Reservations
- News Center with Facebook/Twitter Integration
- Emergency Alerts
- Online Forms / Survey Tools
- E-Newsletter Applications
- Job Posting and Tracking Module
- Public Records Request Track

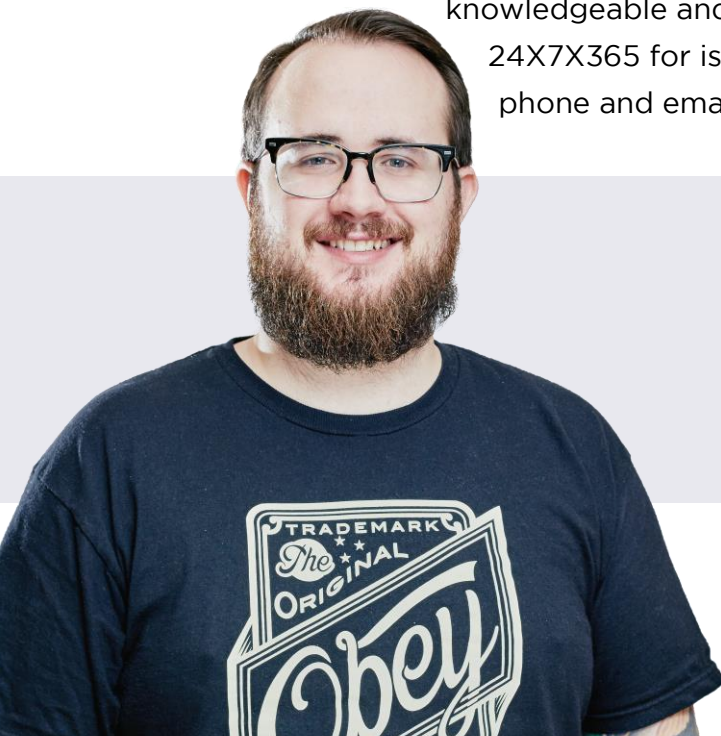
Our Award-Winning Government CMS

Revize is renowned as a leader in providing practical, high-value, easy to use content management software Government CMS. This simple-to-use yet powerful solution enables clients to manage their online presence with high functionality and style. With applications such as an online document center, public service request app, public records request tracker, agendas and minutes, frequently asked questions and more, Revize ensures that our clients have the tools they need to make information and services available for website users at the click of a mouse.

Quick Deployment, Personalized Training and Support

Revize addresses time concerns by completing websites in considerably less time than our competitors. And because our software is so easy to use, we are also able to effectively train our clients in less than half the time it takes our competitors. Our training program is customized based on each client's needs, and we provide hands on training the way you want it - either onsite or off site through web conferencing tools. We pride ourselves on the skills of our support staff, who are responsive,

knowledgeable and helpful. Our online support portal is available 24X7X365 for issue tracking and management. We also provide phone and email support during regular business hours.



Did you know?

Our technical support staff are trained developers. When you call for tech support, you'll be speaking to staff with direct knowledge of development!

Company Profile

FOUNDED

1995

HEADQUARTERS

150 Kirts Blvd.
Troy, MI 48084

PHONE

248-269-9263

WEB SITE

www.revize.com

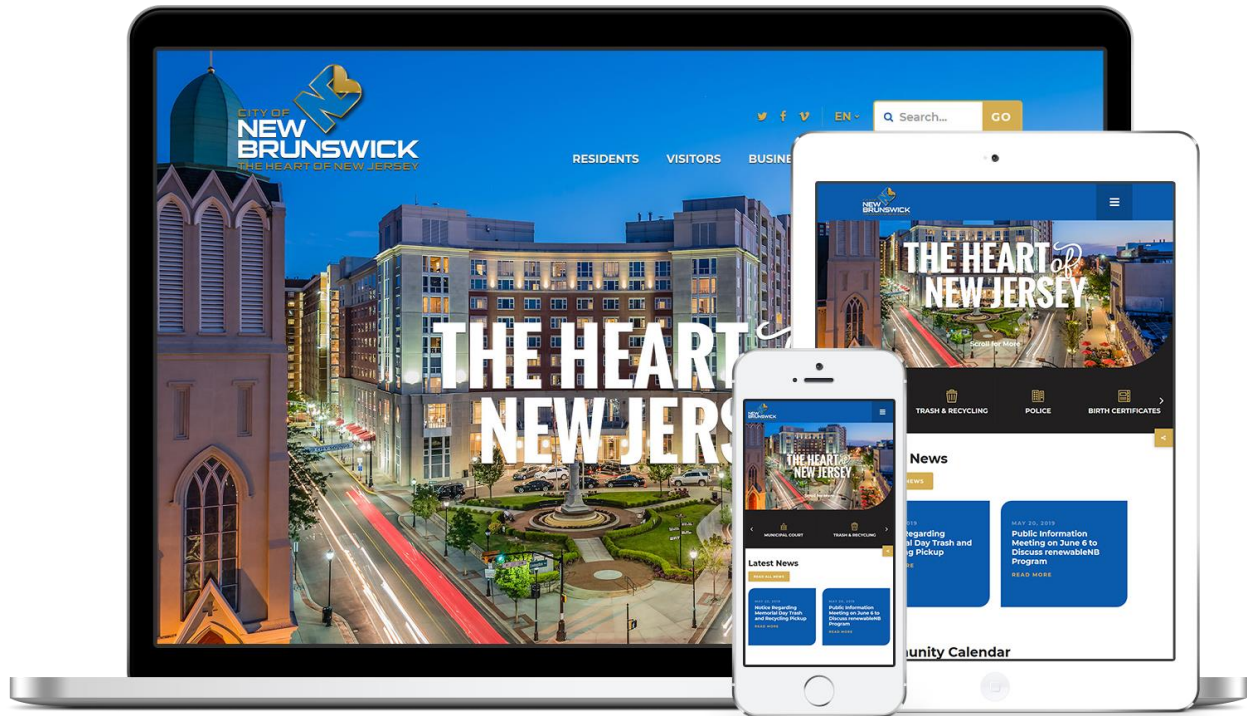
Revize Software Systems was founded in June, 1995 as a "new media" development company specializing in the creation of interactive web design, multimedia content delivered on CD-ROM, and video production. Since then, Revize has made an unsurpassed name for itself in the web/internet industry as THE master of government website design, which remains our specialty. We now boast more than 1200 clients in North America and have created acclaimed website designs for hundreds of municipalities and counties, as well as government departments and agencies. In September, 1996 as the Internet was becoming a world-wide reality, Revize began developing a Web Content Management System (CMS) for the government market to enable non-technical contributors to quickly and easily update content on their websites. The result was the creation of our state-of-the-art Revize Government CMS. Our mission has always been to enhance the communications of government organizations nationwide with their varied and valued audiences. This is based on our vision statement, which reads:

Focused exclusively on creative web design, government web apps and content management technologies, Revize continues to invest in its technology, continually adding new capabilities and features that manifest our vision. While many municipalities choose Revize to develop and cost-effectively manage their website content, clients also use Revize as an information-sharing platform. Our suite of Revize Government web-based solutions has proven valuable as a powerful technology that empowers clients to build and maintain sophisticated web sites, all while using the Internet and internal Intranets/Extranets to acquire, analyze, process, summarize and share information – ensuring that the right people always have the right information at the right time.

Government Project Experience

The City of New Brunswick, New Jersey

www.cityofnewbrunswick.org

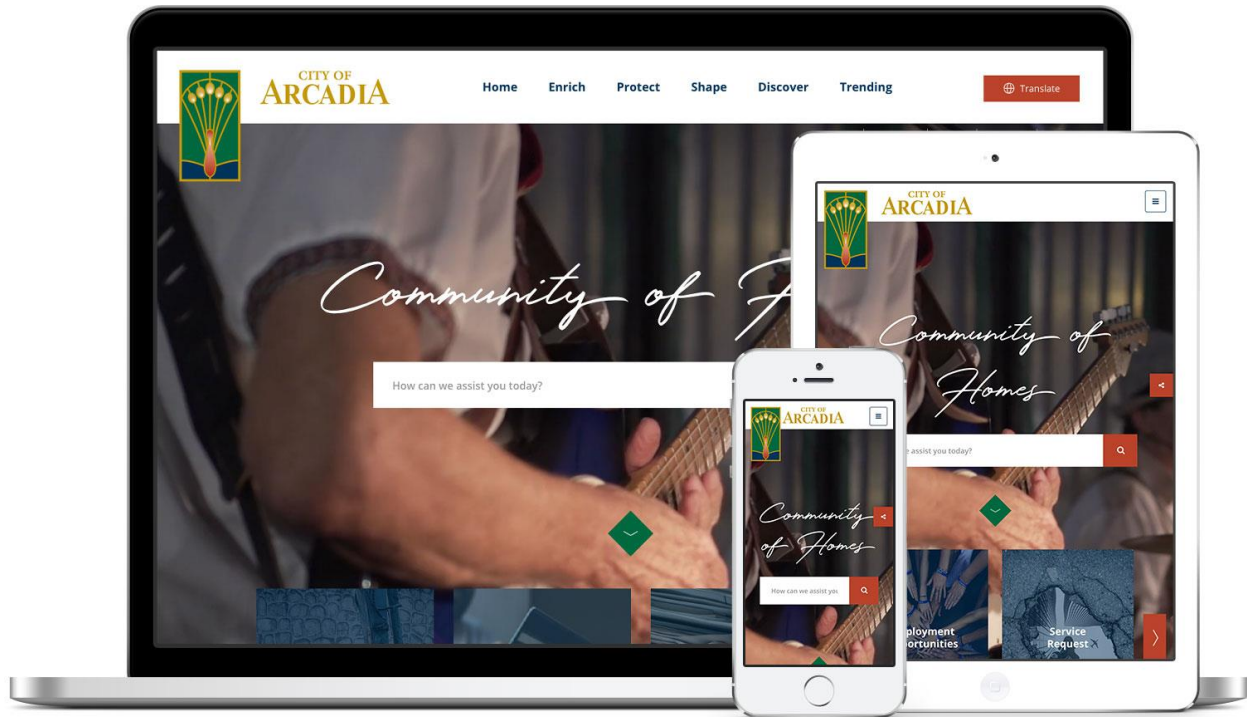


Details:

Together with the Revize design and development team, they created an entire city rebranding that put New Brunswick on the map as a progressive, thriving municipality. Not only did it show off the city's bright character but it also attracted new opportunities for economic development and tourism. Clean and well laid out mega menus make this large site seem refreshingly easy to navigate. This website includes many of Revize's top features including the easy to find document center. This feature allows all documents to be posted in one area and then linked directly from other pages.

The City of Arcadia, California

www.arcadiaca.gov



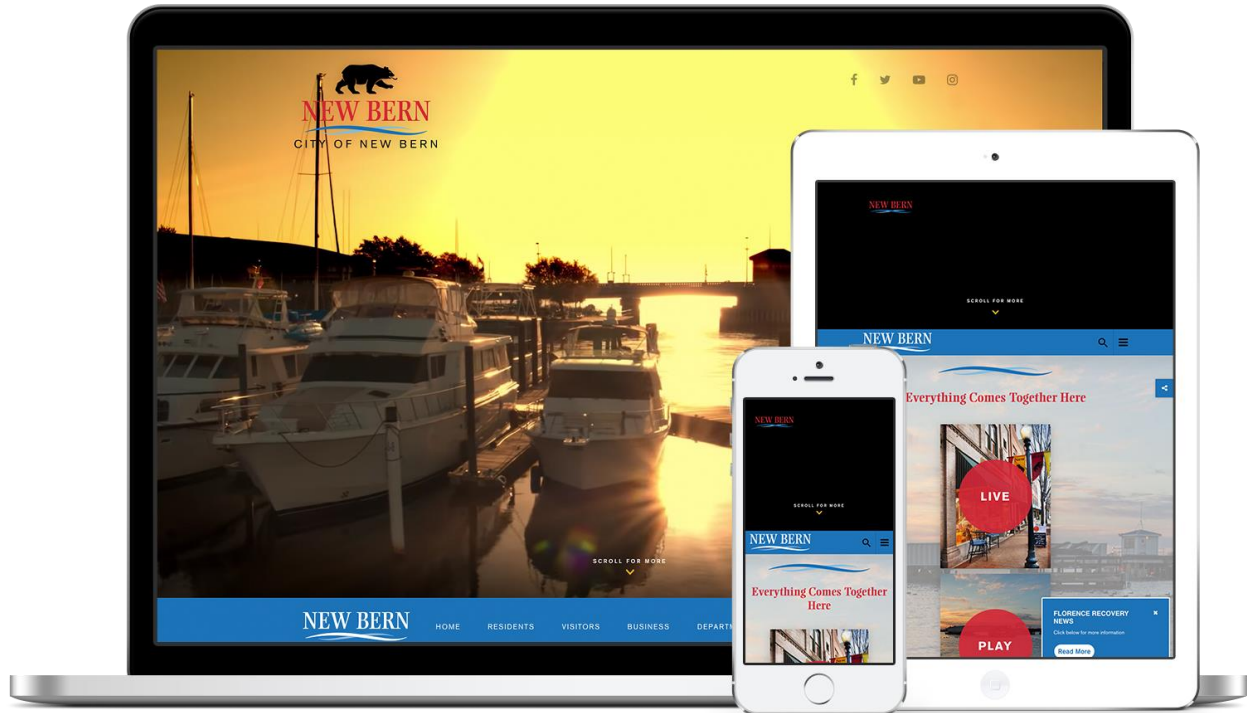
Horizon Interactive Award Winner

Details:

The City of Arcadia, California chose Revize because they wanted a website that stood out from all of the others in Los Angeles County. In this site, we built unique designs for the city, recreation department, and library. Each one has its own unique look and feel while maintaining the brand. This site also includes our proprietary “curated search” feature. This feature puts you in control of the search results on the site. You get to decide which results display based on the search criteria your users input into the search. This allows them to find the results they are looking for instantly!

The City of New Bern, North Carolina

www.newbernnc.gov

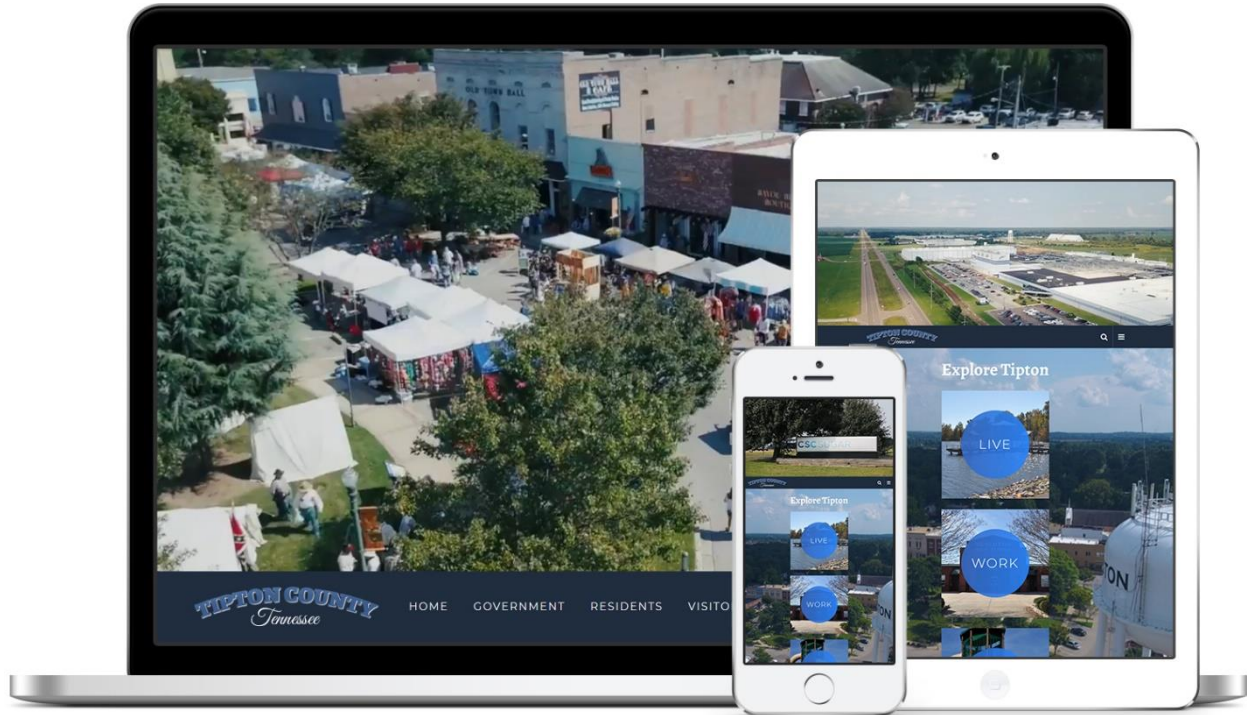


Details:

New Bern, North Carolina wanted a design unlike any City out there. With this design we pushed the limit of what people think when they see a City website. We integrated a drone video that plays on the full width homepage. In addition, this site features more scrolling than you may notice on more traditional websites. That is a good thing! Users are now, more than ever, viewing websites on their hand-held devices. Some estimates say this is as high as 60% of all internet usage! With more scrolling we are able to give the user a lot of information, without having to squeeze it into such a small space. We use images, icons, and interactive features to create an experience for the user. This type of design also allows us to extend the City's brand in a way that is unmatched in the industry!

Tipton County, Tennessee

www.tiptonco.com



Details:

Tipton County is located on the Mississippi River north of Memphis and is one of the fastest growing counties in the state. Because of this fact, the website needed to refocus its attention. In addition to resident services, this website has a focus on economic development. To achieve this, we started off by integrating a drone video. That video instantly showcases the growth in industry that Tipton is experiencing. As you scroll down the website, this business-friendly atmosphere is intertwined with resident engagement features. Each department has their own icon that is used to identify them uniquely. The interior pages have distinctive features that make them stand out as if they were stand-alone websites. With its service for residents and its appeal to the business community, this is the next generation of government websites.

The City of St. Petersburg, Florida

www.stpete.org

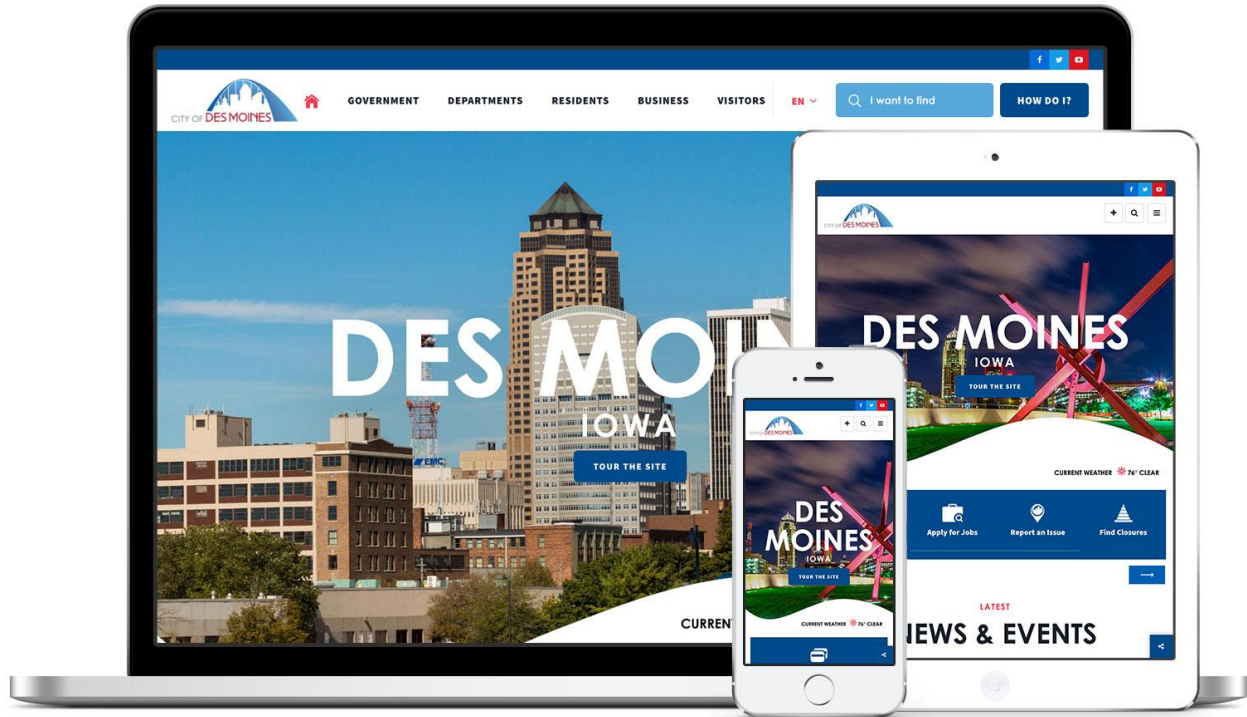


Details:

As Florida's 5th largest, St. Petersburg is an iconic City with something to offer everyone. Because St. Pete is a longtime Revize client, their team worked very closely with ours and actually provided their own design concepts. We did the integration/pre-launch work and their staff was with us every step of the way. Inner pages are flexible to allow departments to have dedicated pages with a cohesive feel across all pages. Social media feeds from Instagram, Flickr, Facebook, Twitter, and YouTube all on the homepage! St. Petersburg also uses the Revize API to develop their own templates. This website is an elite representation of the power and beauty of the Revize process.

City of Des Moines, Iowa

www.dsm.city



Details:

The City of Des Moines, Iowa came to Revize for a website that was completely different. Coming from an internally developed site, they wanted to work with a vendor that could lead them to a new way of interacting with their users. Page layouts were created to allow unique interaction with the City. This included board listings, Q&As, interactive park directories, plain language, and a resident focused navigation. We also incorporated some of their internal databases and features that had been built internally. This site improves the online experience for residents, business owners, and visitors!

City of Largo, Florida

www.largo.com

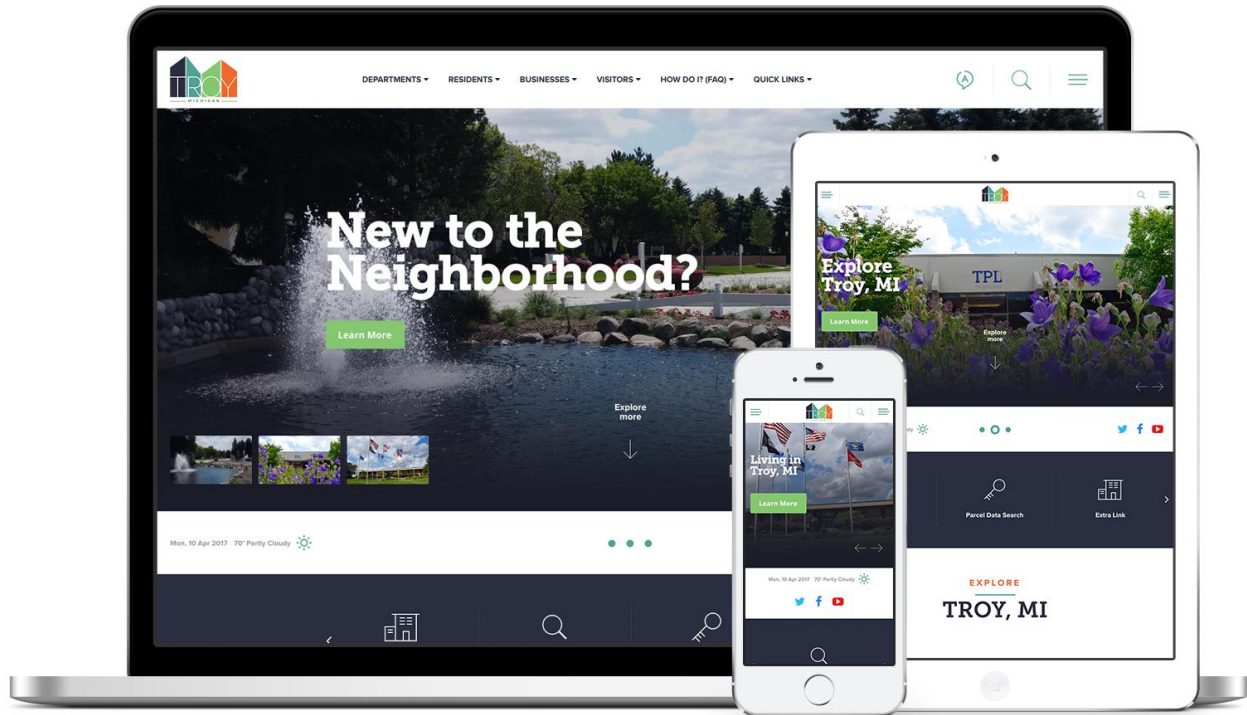


Details:

Largo, Florida wanted a website like no other. Through a collaboration between the city marketing team and Revize, we were able to create this award winning website. Each page in this website was designed to uniquely fit the needs of the community. We also built unique designs for the city parks, library, and theater. The navigation within this site is built based on services rather than department silos. Overall this website brings together an amazing mix of design expertise and functional clarity to create a great user experience!

The City of Troy, Michigan

www.troymi.gov



Details:

The City of Troy wanted a website to increase ease of communication to all of their audiences. In addition, the city has been experiencing an economic resurgence particularly in the technology sector. In fact, Revize headquarters are in the City of Troy! This project included custom designs for The City, Library, and Recreation Department. Integration with the City's existing 3rd party software was a major linchpin of this project. Included is a live-searchable "How Do I" section that narrows down results as the user is typing. This allows any user to easily find what they are looking for regardless of which department it exists under.

Government Account References

Client: Tipton County, TN

Shawn Anderson, GISP Director

Phone: (901) 476-0234

Email: sanderson@tiptonco.com

Website: www.tiptonco.com

Client: Oswego County, NY

David Owens, Marketing and Design Specialist

Phone: (315) 349-8226

Email: David.Owens@oswegocounty.com

Website: www.oswegocounty.com

Client: City of Arcadia, CA

Michael Bruckner, Assistant to the City Manager

Office: (626) 574-5433

Email: mbruckner@ArcadiaCA.gov

Website: www.arcadiaca.gov

Client: City of Wylie, TX

Craig Kelly, Public Information Officer

Office: (972) 516-6016

Email: craig.kelly@wylietexas.gov

Website: www.ci.wylie.tx.us

Timeline

Phase	Duration
Phase 1: Initial Meeting, Communication Strategy, SOW	1 Week
Phase 2: Discovery & Design	3-4 Weeks
Phase 3: HTML Template Development	2 Weeks
Phase 4: CMS Integration & Module Setup	3 Weeks
Phase 5: Custom Development & Quality Assurance Testing (Ongoing)	2 Weeks (Overlaps with Remaining Phases)
Phase 6: Sitemap Development / Content Migration	1-3 Weeks
Phase 7: Content Editor and Web Administrator Training on your new website, final content changes and Go Live preparation	2 Weeks
Phase 8: Go Live	1 Week
Go-Live (Average)	12-16 Weeks



Did you know?

The project planning process is designed to fit your needs. We will adapt our timeline if your schedule requires.

Revize Quote: Custom Design

Phase 1: Project Planning and Analysis, SOW	\$500
Phase 2: Discovery & Design from scratch - One concept, three rounds of changes, home page template and inner page design and layout, includes Responsive Web Design for great viewing on any size handheld internet viewing device complete with pictures and no need to zoom in on the text!	\$1,500
Phase 3 & 4: Revize Template Development - Set-up all CMS modules listed on the following page with linking to any additional 3rd party web application. You also receive all updates to all CMS modules for the life of your Revize relationship. And you own the technology, design and content!	\$2,300
Phase 5: QA Testing	\$1,900
Phase 6: Site map development and content migration from old website into new website including spell checking and style corrections – up to 500 webpages and documents	\$2,200
Phase 7: Content editing and site administration training	\$900
Phase 8: Go live!	Included
Annual tech support, CMS software updates (Unlimited Users), and website health checks. website hosting Included free of charge (30GB storage space):	\$2,400
Grand Total (1st year)	\$11,700
Annual Support, Hosting, Maintenance (Free Redesign in Year 4)	\$2,400/year

Flexible Payment Options

Option 1: Three Year Interest Free Payment Plan

Year 1	\$ 5,500.00
Year 2	\$ 5,500.00
Year 3	\$ 5,500.00
Year 4 (Includes Free Redesign)	\$ 2,400.00
Year 5	\$ 2,400.00

Option 2: 50/50 Payment Plan

Year 1	\$ 7,050.00
Year 2	\$ 7,050.00
Year 3	\$ 2,400.00
Year 4 (Includes Free Redesign)	\$ 2,400.00
Year 5	\$ 2,400.00

Option 3: Pay in Full – Year 1

Year 1	\$ 8,900.00
Year 2	\$ 2,400.00
Year 3	\$ 2,400.00
Year 4 (Includes Free Redesign)	\$ 2,400.00
Year 5	\$ 2,400.00

Included Features

The Following Applications & Features will be integrated into Your Website:
In addition to the Government Content Management System that enables non-technical staff to easily and quickly create/update content in the new web site, Revize provides a suite of applications and features specifically designed for municipalities. All of those apps and features are fully described in the following section. The applications and features are grouped into five categories:

- Citizen's Communication Center Apps
- Citizen's Engagement Center Apps
- Staff Productivity Apps
- Site Administration and Security Features
- Mobile Device and Accessibility Features

Citizen's Communication Center Apps

- Notification Center with Email Alerts
- Bid Posting
- Document Center
- Email Notify
- FAQs
- Job Posting
- News Center with Facebook/Twitter Integration
- Online Forms
- Photo Gallery
- Quick Link Buttons
- Revize Web Calendar
- "Share This" Social Media Flyout App
- Sliding Feature Bar
- Language Translator

Citizen's Engagement Center Apps

- Citizen Request Center with Captcha
- Online Bill Pay
- RSS Feed

Staff Productivity Apps

- Agenda Posting Center
- Job Posting App
- Image Manager
- iCal Integration
- Link Checker
- Menu Manager
- Online Form Builder
- Staff Directory
- Website Content Archiving
- Website Content Scheduling

Site Administration and Security Features

- Audit Trail
- Auto Site Map Generator
- History Log
- URL Redirect Setup
- Roles and Permission-based Security Mode
- Secure Site Gateway
- Unique Login/Password for each Content Editor
- Web Statistics and Analytics
- Workflows by Department

Mobile Device and Accessibility Features

- Font Size Adjustment
- Alt-Tags
- Responsive Website Design (RWD)

Revize Support Includes

- 8 AM – 8PM EST Phone Support (Monday thru Friday)
- 24X7X365 Portal and Email Support
- Staff provides assistance and answers all questions
- Dedicated support staff
- New/existing user training
- Free Training Refreshers
- Video tutorials and online training manual
- Automatic integration of enhancements
- E-Newsletter Module support
- Automatic upgrade of CMS modules, such as Calendar, Document Center, etc.
- Four major CMS upgrades per year
- Software and modules upgrades (automatic install)
- Server hardware and OS upgrades
- Immediate bug fixes/patches
- Round the clock server monitoring
- Data Center Network upgrades
- Security and antivirus software upgrades
- Firewall and router upgrades
- Bandwidth and network infrastructure upgrades
- Remote backup of all website assets
- Tape backup of all website assets
- Quarterly Newsletters on major feature updates
- Regular webinars on CMS features and usage



Did you know?

Revize updates your Content Management System an average of 4 times per year!



Thank you
For Considering Revize

Prepared by Thomas J. Jean
150 Kirts Blvd. Troy, MI 48084
Ph: 248-269-9263 x8035 Fax: 866-346-8880
www.revize.com



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: September 13, 2021

SUBJECT: Halloween in the Village

Action Requested:

It is requested that Village Council approve the annual Halloween, Trick or Treat times in the Village of Decatur for Sunday, October 31, 2021, from 5:30 pm. – 7:00 pm.

Background:

This is an annual action by Village Council.

Attachment(s):

None



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: October 4, 2021

SUBJECT: Approval of amendments to the Parental Leave Policy

Action Requested:

It is requested that Village Council approve the amendments dated 10/4/2021 to the Parental Leave Policy of the Village of Decatur.

Background:

It was reviewed and discussed by the Village President and Council to review the Parental Leave Policy. I reviewed the policy with Department Heads, Village Attorney, Village President, and the following amendments are offered in the attachment. The amendments are highlighted in red.

Attachment(s):

Parental Leave Policy – Village of Decatur



PARENTAL LEAVE POLICY

ELIGIBILITY

Full-time employees of the Village of Decatur who have been employed for at least 18 months. They must be the parent of a newly born child or the legally designated guardian of a child who is newly adopted. They also must not have taken any prior Parental Leave in the 12 months before the date that Parental Leave will begin.

REQUIREMENTS

Employee shall supply at least 60 days' written notice, **to the Village Manager, in the case the parental leave is being asked by the Village Manager, written notice will be provided to the Village President.** Under no circumstances will Parental Leave be more than **6 weeks (240 hours)** (2) weeks (80 hours). If asked, the employee must supply proof of the date of birth or adoption.

EFFECTIVE DATE

Eligibility for Parental Leave begins on the date of birth of an employee's child, or the date custody of a child is taken by the employee through an adoption agreement. If an employee is having multiple children of a single pregnancy or adopts multiple children simultaneously, it will be considered a single event and does not increase the length of leave.

PARENTAL LEAVE

Parental Leave may consist of Village Paid Parental Leave, Paid Time Off, and Unpaid Time Off. **Of the twelve 6 weeks (240 hours) (2) weeks (80 hours) Parental Leave Period:**

1. **Village Paid Parental Leave** – **6 weeks (240 hours)** (2) weeks (80 hours) will be designated as Village Paid Parental Leave, whereby an employee will continue to be paid by the Village their regular hours and pay with no time deducted from any of the employee's leave banks. Village Paid Parental Leave must be used within one year from the effective date.
2. **Paid Time Off/Unpaid Time Off** – Following Village Paid Parental Leave, the employee may use any combination of unused and available paid time off or unpaid time off up to **6 weeks (240 hours)** following FMLA guidelines.

Employees are not allowed to request any payment in lieu of Parental Leave. Unused Parental Leave will not be paid upon termination of employment. An employee who does not return to work on or before the end of their approved Parental Leave Period will be considered to have voluntarily resigned from Village employment. Any employee who resigns under these circumstances will lose all remaining paid time off. Said lost paid time off will not be paid to the employee, unless otherwise indicated in a collective bargaining agreement.

INTERACTION WITH FAMILY AND MEDICAL LEAVE

For Family and Medical Leave Act (FMLA) eligible employees, the FMLA provides for up to 12 weeks of unpaid leave following the birth or adoption of a minor child. Any approved Parental Leave under this policy runs simultaneously and concurrently with any available FMLA leave for the same birth or adoption.

OTHER EMPLOYEE BENEFITS

The employee will remain eligible to receive all employer-paid benefits and continue to accrue all other forms of paid leave while on Parental Leave under this policy. The Village will maintain any pre-existing health insurance coverage. Employees will continue to be responsible for their portion of health insurance premiums. Employee portions of premiums will continue to be deducted from employee's pay during periods of Village Paid Parental Leave and paid time off. The employee is responsible for making any necessary arrangements for payment of their portion of the premium during any unpaid time off. Failure to do so may result in loss of health insurance coverage through the Village. The

Village reserves the right to make modifications to health insurance and other benefits consistent with its policies. Any such changes will apply to employees on approved Parental Leave on the same date they take effect for all other active employees.

OVERTIME/HOLIDAY PAY

Employees on Parental Leave are not eligible for overtime pay. An employee may receive Holiday Pay during any approved Parental Leave period, provided they comply with all other applicable policies and collective bargaining agreements.



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: October 4, 2021

SUBJECT: Approval of Megan Duncan as Village Clerk/Treasurer

Action Requested:

It is requested that Village Council approve the recommendation of the Village President and appoint Megan Duncan as Village Clerk/Treasurer.

Background:

Megan Duncan has applied for the vacancy of Village Clerk/Treasurer. Megan brings a vast knowledge base from the private sector. Specifically in the world of finance and banking. After working with Megan for the last monthly she has shown her capabilities to quickly learn new tasks and is very skilled with working with the public. I look forward to seeing Megan grow in this opportunity and have officially requested the Village President make recommendation to the Council to swear into office Megan Duncan as the new Village Clerk/Treasurer for the Village of Decatur.

Attachment(s):

None



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: October 4, 2021

SUBJECT: Adopting Resolution 2021-013 Street Administrator – Village of Decatur

Action Requested:

It is requested that Village Council adopt Resolution 2021-013, designation of Street Administrator

Background:

The Michigan Department of Transportation is requesting the Village of Decatur, update the administrator status for the Street Administrator. The following resolution will address the correction of removing the prior Administrator to the new Administrator.

Attachment(s):

Resolution 2021-013

RESOLUTION FOR DESIGNATION OF STREET ADMINISTRATOR

This information is required by Act 51, P.A. 1951 as amended. Failure to supply this information will result in funds being withheld.

MAIL TO: Michigan Department of Transportation, Bureau of Finance
and Administration, P.O. Box 30050, **Lansing, MI 48909.**
or Fax to: 517-241-2589

NOTE: Indicate, if possible, where Street Administrator can usually be reached during normal working hours, if different than City or Village Office. List any other office held by the Administrator.

Councilperson or Commissioner _____
offered the following resolution and moved its adoption:

Whereas, Section 13(9) of Act 51, Public Acts of 1951 provided that each incorporated city and village to which funds are returned under the provisions of this section, that, "the responsibility for street improvements, maintenance, and traffic operations work, and the development, construction, or repair of off-street parking facilities and construction or repair of street lighting shall be coordinated by a single administrator to be designated by the governing body who shall be responsible for and shall represent the municipality in transactions with the State Transportation Department pursuant to this act."

Therefore, be it resolved, that this Honorable Body designate Christopher Tapper

Village Manager _____ as the single Street Administrator for the City or Village of
Decatur
_____ in all transactions with the State Transportation Department
as provided in Section 13 of the Act.

Supported by the Councilperson or Commissioner _____

Yeas _____

Nays _____

I hereby certify that the foregoing is a true and correct copy of a resolution made and adopted at a regular meeting
of the governing body of this municipality on the _____ 4th day of
October 2021

CITY OR VILLAGE CLERK (SIGNATURE)	EMAIL ADDRESS mduncan@decaturmi.us	DATE 10/4/2021
STREET ADMINISTRATOR (SIGNATURE)	EMAIL ADDRESS ctapper@decaturmi.us	DATE 10/4/2021
ADDRESS OF CITY OR VILLAGE OFFICE 114 N. Phelps Street		P.O.BOX
CITY OR VILLAGE Village of Decatur	ZIP CODE 49045	PHONE NUMBER 269-423-6114



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

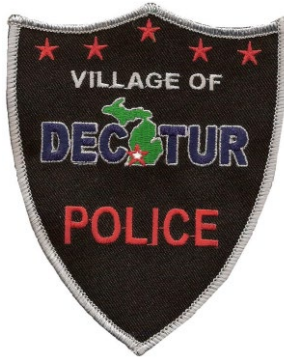
MEMORANDUM – WEEKLY REPORT

TO: Village Council
FROM: Jimmy Ebeling, DPW
REVIEWED BY: Christopher Tapper, Village Manager
DATE: October 4, 2021

SUBJECT: September 2021 Monthly Report from DPW

September 2021 – Jobs completed

Read Water Meters for billing
Marked Miss Digs
RF'd meter for water usage (chart of usage)
302 W. St. Mary's – replaced water Service
Installed 3 new toilets at Red Woolfe Park
Collected PFAS water samples
Collected Lead & Copper water samples
Collected Annual Water Samples
Wastewater samples collected
New Impeller installed in leaf Vac
Worked on #3 Well controls
#3 well controls worked on by Peerless Midwest
#2 well had blown fuse during Power surge
Backfilled and seeded new sidewalk
Trimmed dead branches 207 W. St. Mary's
Mowed Parks
Cleaned and Sanitized Park Bathrooms
Pressure tested 3 water services
Mowed Lagoons & Road Shoulders
Reread 3 meters for usage/billing
Generators load test & serviced
Jetted sewer at 401 School St.
Fixed yard at 314 W. Delaware



Thomas VanDerWoude, Chief of Police
114 N. Phelps St.
Decatur, MI 49045
Phone: (269) 423-2171
Fax: (269) 423-7814
Email: vanderwoudet@decaturmi.org

To: Village Manager Chris Tapper
Fr: Chief Tom VanDerWoude
Date: September 27, 2021
Ref: Monthly Report for the Month of September 2021

Meetings / Events / Information:

- Treatment Court Policy Meeting
- Council Meeting
- Meeting with Local Chief's
- Chief's of Police Association Meeting
- Meeting with Pastor Coleman

Training:

- 9-2-21, "Duty to Intervene" Training, W. Taylor and T. Stricklin
- 9-9-21, "Legally Justified, But Was it Avoidable" Training, W. Taylor
- 9-10-21, Sex Offender Registry Training, Sgt. Rigg
- 9-14-21, "De-escalation, Intervention, & Force Mitigation" Training, T. Stricklin
- 9-29-21, "Advanced Leadership for a Police Reform Era", Training, Sgt. Rigg

Please see the below activity occurring in our community over the past month.

Arrests: September 1, 2021 to September 27, 2021

- 9-1-21, Male, Trespass
- 9-3-21, Female, Warrant, Obstruct Police / Lying to Police
- 9-5-21, Male, Bench Warrant
- 9-13-21, Male, Disturbing the Peace
- 9-13-21, Male, Trespass
- 9-14-21, Male, Felonious Assault, Felonious Assault, Assault with a Dangerous Weapon
- 9-15-21, Female, Felonious Assault
- 9-19-21, Female, Bench Warrant
- 9-20-21, Female, Warrant
- 9-23-21, Male, Operating While Intoxicated
- 9-26-21, Female, Illegal Entry and Trespassing

Calls for Service / Reports Taken: September 1, 2021 to September 27, 2021

- Assist Medical
- MDOP
- General Assist
- General Assist
- Abandoned Vehicle
- Hazardous Condition
- Larceny
- Domestic Violence
- Assist Medical
- Criminal Sexual Conduct
- Warrant
- Assault
- Suspicious Person
- Suicidal Subject
- Suspicious Person
- Assault, Assist to VBCS
- Civil Dispute
- Salvage
- Salvage
- Suspicious Situation
- Stalking Complaint
- Warrant Pickup, Assist MSP
- Field Contact
- Suspicious Vehicle
- Drove While License Suspended, 2nd Offense
- Suicidal
- Domestic
- Welfare Check / Warrant Arrest
- Assist Medical
- Civil / Threats
- Domestic, Assist VBCS
- Civil Custody Dispute
- Assist Medical
- PBT Calibrations
- Background Check
- Assist Medical
- Assist Medical
- Civil Dispute
- Assist Medical
- Hit and Run Accident
- Blight
- Blight
- Suspicious Situation

- Welfare Check
- Fraud
- Fleeing and Eluding, Assist VBCS
- Trash Dumping Complaint, Assist VBCS
- Civil Dispute
- Assist Medical
- Civil Dispute
- General Assist
- Assault
- Blight
- Traffic Control
- Bench Warrant Arrest
- Larceny
- Assist Medical
- Public Peace
- General Assist
- Trespass / Stalking
- Suicidal Person
- Assist Medical
- Suspicious Situation
- Check Open Door
- PI Accident/ Leaving the Scene
- Attempt Larceny, Assist VBCS
- Blight
- Blight
- Blight
- Blight
- Salvage
- Salvage
- General Assist
- Parking Complaint
- Trespass
- Check Open Door, Assist MSP
- Assist Medical
- Suspicious Vehicle
- CCW / OUID/ PDA, Assist MSP and Lawton PD
- Assist to CPS
- Felonious Assault with a Motor Vehicle and Weapons
- Death Investigation
- Assist Medical
- Careless Driving, Motor Vehicle Accident
- Check Subject
- Citizen Assist
- Suspicious Person
- Assist Medical

- Suspicious Situation
- Found Property
- Assist Medical
- Breaking and Entering
- Traffic Crash, Assist VBCS
- Assist CPS
- Salvage
- Salvage
- Private Property Accident
- Assist Medical
- Welfare Check
- Alarm
- Civil Dispute
- Alarm
- Fleeing and Eluding
- Alarm
- Salvage
- Threats
- Obstruct Police
- Alarm
- DWLS
- Suspicious Subject
- Warrant Arrest
- Missing Person
- Harassment
- Trespass
- Subpoena Service
- Improper License Plate, No Insurance
- LFA
- Assist Medical
- Larceny
- Salvage
- PDA
- Trespass
- Check Open Door
- Assist Medical
- Operating While Intoxicated
- Armed Robbery, Assist VBCS
- General Assist
- Verbal Dispute
- Ordinance Violation
- Illegal Entry and Trespass Arrest
- Assist Medical
- Harassment
- General Assist

- Delinquent Minor

Thank you! Please stay safe!

Chief Tom VanDerWoude



Village of Decatur
114 N Phelps Street
Decatur, MI 49045

MEMORANDUM – MONTHLY REPORT

TO: Village Council
FROM: Christopher Tapper, Village Manager
REVIEWED BY: N/A
DATE: October 4, 2021

SUBJECT: Monthly Report September 2021

Updates – Village Hall:

I believe we are currently at the completed stage of the transition of waste haulers between Waste Management and Republic Services. This process was truly a learning experience for all, with positive outcomes. At direction of the Council, the creation of an ad hoc committee will be formed to review the Ordinance 2019-003 Rental Ordinance. I believe the goals of the committee will address the concerns expressed at the September Council meeting. I look forward to working with the new committee to bring recommendations to the Council if any. As I have noted the current Ordinance adopted by Council in September of 2019 is and will be in effect.

Updates – Clerk/Treasurer:

With September coming to completion, I have received a few applications for the Clerk/Treasurer position. It is the recommendation of the Village Manager to the Village President to offer the position to Megan Duncan.

Please review the following Cash Summary by Fund report as of 9/30/2021. Reviewing the current cash and investment by fund you will see the Village of Decatur continues to carry health fund balances. I have also included a copy of a Revenue & Expense report as of 9/30/2021. This is an additional resource for the Council to review the revenue & expenses as compared to the budget.

Updates – Village Manager:

I attended the monthly Decatur-Hamilton Fire Department meeting, Monday September 27. Action items included, payment of monthly bills, status updates of calls responded, discussion was held regarding the need to purchase additional equipment of the Quick Response Team. The Fire Board will be bringing a formal request to the Village Council later.

09/29/2021 02:18 PM
User: C.TAPPER
DB: Decatur

CASH SUMMARY BY FUND
FROM 09/01/2021 TO 09/30/2021
FUND: ALL FUNDS
CASH AND INVESTMENT ACCOUNTS

Page: 1/1

Fund	Description	Beginning Balance 09/01/2021	Total Debits	Total Credits	Ending Balance 09/30/2021
101	GENERAL FUND	670,943.28	215,503.28	95,023.95	791,422.61
202	MAJOR ROADS	654,691.58	0.00	1,360.58	653,331.00
203	LOCAL ROADS	92,624.36	0.00	3,948.45	88,675.91
206	FIRE INSURANCE PROCEEDS	438.51	0.00	0.00	438.51
213	SALVAGE VEHICLE INSPECTIONS	22,598.78	700.00	409.20	22,889.58
230	STREETS	279,969.60	63,972.10	90.00	343,851.70
244	BUSINESS LOANS	66,963.50	0.00	139.00	66,824.50
245	HOME REHAB LOANS	114,087.60	128.92	139.00	114,077.52
248	DDA	48,515.84	3,285.15	36.00	51,764.99
265	DRUG FORFEITURE	1,382.19	0.00	0.00	1,382.19
590	SEWER FUND	790,444.04	18,383.08	12,997.50	795,829.62
591	WATER FUND	629,326.61	28,167.13	12,968.69	644,525.05
596	GARBAGE COLLECTION	10,498.28	8,534.35	0.00	19,032.63
661	MOTOR POOL	297,744.04	16.29	3,882.60	293,877.73
	TOTAL - ALL FUNDS	3,680,228.21	338,690.30	130,994.97	3,887,923.54

PERIOD ENDING 09/30/2021

% Fiscal Year Completed: 58.63

		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	09/30/2021	MONTH 09/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 101 - GENERAL FUND						
Revenues						
Dept 000						
101-000-402.000	REAL ESTATE TAXES	336,000.00	351,713.54	135,316.55	(15,713.54)	104.68
101-000-410.000	PERSONAL PROPERTY TAX	100,000.00	142,265.75	24,383.69	(42,265.75)	142.27
101-000-411.000	DELINQUENT TAX	30,000.00	0.00	0.00	30,000.00	0.00
101-000-412.000	DELINQUENT ADMIN FEE	500.00	0.00	0.00	500.00	0.00
101-000-420.000	DELINQUENT PERSONAL TAX	0.00	0.00	0.00	0.00	0.00
101-000-441.000	LOCAL COMMUNITY STABILIZATION SHARE TAX	0.00	0.00	0.00	0.00	0.00
101-000-445.000	REAL ESTATE TAX INTEREST	4,000.00	3,160.53	15.71	839.47	79.01
101-000-447.000	ADMIN. FEE TREASURER	6,250.00	5,895.08	2,268.43	354.92	94.32
101-000-455.000	PAWNBROKER LICENSE	0.00	0.00	0.00	0.00	0.00
101-000-470.000	LIQUOR LICENSE	2,050.00	1,298.00	0.00	752.00	63.32
101-000-476.000	BUILDING PERMIT FEES	0.00	(413.00)	241.00	413.00	100.00
101-000-478.000	RENTAL INSPECTION FEE	0.00	2,875.00	2,250.00	(2,875.00)	100.00
101-000-479.000	MECHANICAL PERMITS	0.00	0.00	0.00	0.00	0.00
101-000-480.000	MARIHUANA LICENSE FEES	25,000.00	20,000.00	0.00	5,000.00	80.00
101-000-481.000	ZONING LICENSES & PERMITS	500.00	0.00	0.00	500.00	0.00
101-000-488.000	SELLING PERMITS	175.00	0.00	0.00	175.00	0.00
101-000-490.000	FENCE PERMITS	150.00	85.00	0.00	65.00	56.67
101-000-501.010	GRANT	0.00	0.00	0.00	0.00	0.00
101-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
101-000-540.000	MDNR GRANT	0.00	0.00	0.00	0.00	0.00
101-000-565.000	METRO ACT	7,800.00	8,812.74	0.00	(1,012.74)	112.98
101-000-570.000	POLICE TRAINING-STATE	1,000.00	277.70	0.00	722.30	27.77
101-000-574.000	STATE REVENUE SHARING	204,000.00	112,489.00	11.00	91,511.00	55.14
101-000-582.000	MUTUAL AID AGREEMENT	0.00	0.00	0.00	0.00	0.00
101-000-606.000	PARKING FEES/FINES	1,500.00	(2,136.95)	0.00	3,636.95	(142.46)
101-000-606.100	COST OF PROSECUTION	0.00	100.00	100.00	(100.00)	100.00
101-000-606.200	PBT TESTS	50.00	0.00	0.00	50.00	0.00
101-000-607.000	POLICE REPORTS	300.00	183.58	23.93	116.42	61.19
101-000-610.000	VEHICLE INSPECTION FEE	0.00	0.00	0.00	0.00	0.00
101-000-641.000	SWIMMING LESSONS	0.00	0.00	0.00	0.00	0.00
101-000-664.100	INTEREST CHECKING	600.00	79.95	0.00	520.05	13.33
101-000-664.150	INTEREST ON DD CKG	0.00	0.00	0.00	0.00	0.00
101-000-664.200	INTEREST EARNED	1,500.00	751.06	0.00	748.94	50.07
101-000-668.000	COMM. TOWER LEASE	1,200.00	0.00	0.00	1,200.00	0.00
101-000-669.000	CABLE TV FEES	10,000.00	8,825.88	0.00	1,174.12	88.26
101-000-671.000	OTHER REVENUE	35,000.00	11,601.39	0.00	23,398.61	33.15
101-000-679.020	SALARY TRANSFER-MAJOR ROADS	0.00	0.00	0.00	0.00	0.00
101-000-679.030	SALARY TRANSFER-LOCAL ROADS	0.00	0.00	0.00	0.00	0.00
101-000-679.248	TRANSFER FROM DDA	2,500.00	0.00	0.00	2,500.00	0.00
101-000-679.300	TRANSFER-STREET TAXES	0.00	0.00	0.00	0.00	0.00
101-000-679.390	TRANSFER FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
101-000-679.391	TRANSFER IN SKATE PARK FUNDS	0.00	0.00	0.00	0.00	0.00
101-000-679.610	SALARY TRANSFER-MOTOR POOL	7,660.00	0.00	0.00	7,660.00	0.00
101-000-679.900	SALARY TRANSFER-SEWER FUND	0.00	0.00	0.00	0.00	0.00
101-000-679.910	SALARY TRANSFERS-WATER OPER.	0.00	0.00	0.00	0.00	0.00
101-000-680.000	CROSSING GUARDS-SCHOOL	8,500.00	0.00	0.00	8,500.00	0.00
101-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
Total Dept 000		786,235.00	667,864.25	164,610.31	118,370.75	84.94
TOTAL REVENUES		786,235.00	667,864.25	164,610.31	118,370.75	84.94

Expenditures

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		2021-22	YTD BALANCE	ACTIVITY FOR		AVAILABLE		
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 09/30/2021	INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE	% BDGT USED
Fund 101 - GENERAL FUND								
Expenditures								
Dept 101 - VILLAGE COUNCIL								
101-101-703.000	COUNCIL SALARY	9,900.00	5,726.00	818.00		4,174.00	57.84	
101-101-715.000	FICA/MEDICARE	760.00	438.03	62.52		321.97	57.64	
101-101-717.000	WORKMAN'S COMP.	100.00	99.06	0.00		0.94	99.06	
101-101-728.000	COUNCIL SUPPLIES	500.00	0.00	0.00		500.00	0.00	
101-101-807.000	AUDIT	2,500.00	2,121.73	0.00		378.27	84.87	
101-101-822.000	CONTRACTUAL SERVICES	500.00	1,195.00	0.00		(695.00)	239.00	
101-101-826.000	ATTORNEY FEES	0.00	396.00	0.00		(396.00)	100.00	
101-101-826.100	ATTORNEY EXPENSES	0.00	0.00	0.00		0.00	0.00	
101-101-901.000	PRINTING/PUBLISHING	500.00	57.75	0.00		442.25	11.55	
101-101-936.000	TECH SERVICES	1,800.00	1,392.72	0.00		407.28	77.37	
101-101-958.000	DUES/MEMBERSHIPS	1,500.00	1,500.00	0.00		0.00	100.00	
101-101-959.000	MISCELLANEOUS	400.00	4,202.51	0.00		(3,802.51)	1,050.63	
101-101-963.000	MULTI-PERIL INSURANCE	0.00	0.00	0.00		0.00	0.00	
101-101-967.100	DUE TO BROWNFIELD AUTHORITY	0.00	0.00	0.00		0.00	0.00	
101-101-999.020	TRANSFER TO MAJOR	0.00	0.00	0.00		0.00	0.00	
101-101-999.030	TRANSFER TO LOCAL ROADS	0.00	0.00	0.00		0.00	0.00	
101-101-999.040	TRANSFER TO FIRE INSURANCE	0.00	0.00	0.00		0.00	0.00	
Total Dept 101 - VILLAGE COUNCIL		18,460.00	17,128.80	880.52		1,331.20	92.79	
Dept 136 - PROSECUTING ATTY								
101-136-826.000	ATTORNEY FEES	0.00	0.00	0.00		0.00	0.00	
101-136-826.100	ATTORNEY EXPENSES	0.00	0.00	0.00		0.00	0.00	
Total Dept 136 - PROSECUTING ATTY		0.00	0.00	0.00		0.00	0.00	
Dept 137 - MUNICIPAL ATTORNEY								
101-137-826.000	ATTORNEY FEES	6,000.00	2,634.00	396.00		3,366.00	43.90	
101-137-826.100	ATTORNEY EXPENSES	150.00	0.00	0.00		150.00	0.00	
Total Dept 137 - MUNICIPAL ATTORNEY		6,150.00	2,634.00	396.00		3,516.00	42.83	
Dept 172 - VILLAGE MANAGER								
101-172-703.000	SALARY-MANAGER	24,000.00	13,684.12	2,350.00		10,315.88	57.02	
101-172-703.020	HOLIDAY PAY	2,275.00	1,502.40	250.00		772.60	66.04	
101-172-703.030	VACATION PAY	4,200.00	3,323.72	405.00		876.28	79.14	
101-172-703.040	SICK/PERSONAL	3,000.00	1,722.05	0.00		1,277.95	57.40	
101-172-703.060	BONUS	0.00	0.00	0.00		0.00	0.00	
101-172-715.000	FICA/MEDICARE	2,600.00	3,049.63	281.66		(449.63)	117.29	
101-172-716.000	UNEMPLOYMENT COMPENSATION	25.00	5.44	0.00		19.56	21.76	
101-172-717.000	WORKMAN'S COMPENSATION	200.00	150.74	0.00		49.26	75.37	
101-172-718.000	PENSION	4,200.00	2,105.57	151.80		2,094.43	50.13	
101-172-719.000	HEALTH INSURANCE	9,400.00	4,610.34	0.00		4,789.66	49.05	
101-172-719.500	DISABILITY INSURANCE	700.00	501.83	71.69		198.17	71.69	
101-172-720.000	LIFE INSURANCE	117.00	66.50	9.50		50.50	56.84	
101-172-721.000	TUITION REIMBURSEMENT	0.00	0.00	0.00		0.00	0.00	
101-172-722.000	VISION REIMBURSEMENT	250.00	250.00	0.00		0.00	100.00	
101-172-728.000	SUPPLIES	2,000.00	314.84	0.00		1,685.16	15.74	
101-172-730.000	POSTAGE	50.00	7.95	0.00		42.05	15.90	
101-172-853.000	TELEPHONE	1,100.00	612.79	0.00		487.21	55.71	
101-172-853.020	CELL PHONE	600.00	264.89	75.00		335.11	44.15	
101-172-853.040	INTERNET SERVICE	0.00	0.00	0.00		0.00	0.00	

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		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	09/30/2021	MONTH 09/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 101 - GENERAL FUND						
Expenditures						
101-172-864.000	CONFERENCES/WORKSHOPS	1,250.00	0.00	0.00	1,250.00	0.00
101-172-901.000	PRINTING	100.00	304.75	0.00	(204.75)	304.75
101-172-936.000	TECH SERVICES	2,000.00	2,859.64	0.00	(859.64)	142.98
101-172-958.000	DUES/MEMBERSHIPS	500.00	520.00	0.00	(20.00)	104.00
101-172-959.000	MISCELLANEOUS	100.00	5.97	0.00	94.03	5.97
101-172-960.000	BONDS	0.00	0.00	0.00	0.00	0.00
101-172-965.000	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00
101-172-981.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
Total Dept 172 - VILLAGE MANAGER		58,667.00	35,863.17	3,594.65	22,803.83	61.13
Dept 215 - VILLAGE CLERK						
101-215-703.000	SALARY-ADMIN. CLERK	13,200.00	6,610.97	272.77	6,589.03	50.08
101-215-703.020	HOLIDAY PAY	1,650.00	909.20	0.00	740.80	55.10
101-215-703.030	VACATION PAY	1,800.00	1,704.30	795.10	95.70	94.68
101-215-703.040	SICK/PERSONAL	2,200.00	1,039.90	346.63	1,160.10	47.27
101-215-703.060	BONUS	0.00	0.00	0.00	0.00	0.00
101-215-703.200	DEPUTY CLERK SALARY	0.00	0.00	0.00	0.00	0.00
101-215-715.000	FICA/MEDICARE	1,450.00	2,236.21	185.43	(786.21)	154.22
101-215-716.000	UNEMPLOYMENT COMPENSATION	25.00	6.38	0.00	18.62	25.52
101-215-717.000	WORKERS COMP. FUND.	150.00	107.67	0.00	42.33	71.78
101-215-718.000	PENSION-ADMIN. CLERK	2,900.00	1,541.36	123.06	1,358.64	53.15
101-215-719.000	HEALTH INSURANCE	3,000.00	2,000.00	250.00	1,000.00	66.67
101-215-719.500	DISABILITY INSURANCE	500.00	377.37	53.91	122.63	75.47
101-215-720.000	LIFE INSURANCE	117.00	66.50	9.50	50.50	56.84
101-215-721.000	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
101-215-722.000	VISION REIMBURSEMENT	250.00	250.00	0.00	0.00	100.00
101-215-728.000	SUPPLIES	2,000.00	1,693.02	0.00	306.98	84.65
101-215-730.000	POSTAGE	300.00	0.00	0.00	300.00	0.00
101-215-830.000	BANK SERVICE CHGS	265.00	100.00	0.00	165.00	37.74
101-215-853.000	TELEPHONE	1,100.00	493.12	0.00	606.88	44.83
101-215-853.040	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00
101-215-864.000	CONFERENCES/WORKSHOPS	900.00	0.00	0.00	900.00	0.00
101-215-901.000	PRINTING	1,200.00	1,131.50	180.00	68.50	94.29
101-215-931.000	MAINT-SERVICES	0.00	0.00	0.00	0.00	0.00
101-215-934.000	SERVICE CONTRACTS	0.00	0.00	0.00	0.00	0.00
101-215-936.000	TECH SERVICES	6,000.00	3,061.11	0.00	2,938.89	51.02
101-215-958.000	DUES/MEMBERSHIPS	60.00	288.74	55.00	(228.74)	481.23
101-215-959.000	MISCELLANEOUS	50.00	43.66	0.00	6.34	87.32
101-215-960.000	BONDS	0.00	0.00	0.00	0.00	0.00
101-215-965.000	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00
101-215-981.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
Total Dept 215 - VILLAGE CLERK		39,117.00	23,661.01	2,271.40	15,455.99	60.49
Dept 253 - VILLAGE TREASURER						
101-253-703.000	SALARY-TREASURER	4,500.00	2,203.74	90.92	2,296.26	48.97
101-253-703.060	BONUS	0.00	0.00	0.00	0.00	0.00
101-253-703.100	ADMIN. FEE	0.00	0.00	0.00	0.00	0.00
101-253-715.000	FICA/MEDICARE	375.00	0.00	0.00	375.00	0.00
101-253-717.000	WORKMAN'S COMP.	60.00	59.22	0.00	0.78	98.70
101-253-718.000	PENSION	0.00	0.00	0.00	0.00	0.00
101-253-719.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
101-253-728.000	SUPPLIES	150.00	0.00	0.00	150.00	0.00

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		2021-22	YTD BALANCE	ACTIVITY FOR		AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	09/30/2021	MONTH 09/30/2021	09/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE	(DECREASE)	NORMAL (ABNORMAL)	USED
Fund 101 - GENERAL FUND							
Expenditures							
101-253-730.000	POSTAGE	600.00	0.00		0.00	600.00	0.00
101-253-807.000	AUDIT	1,000.00	1,554.97		0.00	(554.97)	155.50
101-253-901.000	PRINTING	100.00	0.00		0.00	100.00	0.00
101-253-936.000	TECH SERVICES	1,000.00	2,316.37		0.00	(1,316.37)	231.64
101-253-959.000	MISCELLANEOUS	50.00	0.00		0.00	50.00	0.00
101-253-960.000	BONDS	0.00	0.00		0.00	0.00	0.00
101-253-964.000	REFUNDS	0.00	0.00		0.00	0.00	0.00
101-253-981.000	CAPITAL OUTLAY	0.00	0.00		0.00	0.00	0.00
Total Dept 253 - VILLAGE TREASURER		7,835.00	6,134.30		90.92	1,700.70	78.29
Dept 262 - ELECTIONS							
101-262-729.000	ELECTION SUPPLIES	0.00	0.00		0.00	0.00	0.00
101-262-805.000	ELECTION SERVICES	0.00	0.00		0.00	0.00	0.00
Total Dept 262 - ELECTIONS		0.00	0.00		0.00	0.00	0.00
Dept 265 - VILLAGE HALL							
101-265-776.000	SUPPLIES	4,000.00	163.85		0.00	3,836.15	4.10
101-265-822.000	CONTRACTUAL SERVICES	2,000.00	1,378.04		57.00	621.96	68.90
101-265-921.000	ELECTRIC	6,000.00	4,080.87		0.00	1,919.13	68.01
101-265-923.000	HEAT	2,500.00	916.43		0.00	1,583.57	36.66
101-265-925.000	WATER & SEWER	0.00	0.00		0.00	0.00	0.00
101-265-931.000	REPAIRS & MAINTENANCE	4,000.00	4,052.73		60.00	(52.73)	101.32
101-265-943.000	EQUIPMENT RENTAL	0.00	0.00		0.00	0.00	0.00
101-265-959.000	MISCELLANEOUS	150.00	92.67		50.00	57.33	61.78
101-265-981.000	CAPITAL OUTLAY	0.00	0.00		0.00	0.00	0.00
Total Dept 265 - VILLAGE HALL		18,650.00	10,684.59		167.00	7,965.41	57.29
Dept 290 - CONTINGENCY							
101-290-969.000	CONTINGENCY	0.00	0.00		0.00	0.00	0.00
Total Dept 290 - CONTINGENCY		0.00	0.00		0.00	0.00	0.00
Dept 301 - POLICE DEPARTMENT							
101-301-703.000	POLICE SALARY	238,000.00	139,091.26		19,450.57	98,908.74	58.44
101-301-703.010	OVERTIME PAY	25,000.00	24,101.10		2,899.55	898.90	96.40
101-301-703.011	VEHICLE INSPECTION	0.00	0.00		0.00	0.00	0.00
101-301-703.020	HOLIDAY PAY	8,700.00	4,064.43		1,310.35	4,635.57	46.72
101-301-703.030	VACATION PAY	12,000.00	1,272.88		0.00	10,727.12	10.61
101-301-703.040	SICK/PERSONAL	6,000.00	6,704.87		56.83	(704.87)	111.75
101-301-703.050	PART TIME SALARIES	6,000.00	486.50		305.00	5,513.50	8.11
101-301-703.060	BONUS	0.00	0.00		0.00	0.00	0.00
101-301-715.000	FICA/MEDICARE	21,500.00	14,012.98		1,845.66	7,487.02	65.18
101-301-716.000	UNEMPLOYMENT INSURANCE	150.00	31.33		0.00	118.67	20.89
101-301-717.000	WORKMAN'S COMP	6,500.00	6,567.94		0.00	(67.94)	101.05
101-301-718.000	PENSION	20,000.00	14,443.12		1,934.13	5,556.88	72.22
101-301-719.000	HEALTH INSURANCE	48,000.00	31,692.22		4,527.46	16,307.78	66.03
101-301-719.100	INSURANCE BUY-OUT	0.00	0.00		0.00	0.00	0.00
101-301-719.500	DISABILITY INSURANCE	2,700.00	2,000.25		285.75	699.75	74.08
101-301-720.000	LIFE INSURANCE	1,200.00	332.50		47.50	867.50	27.71

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT		
		AMENDED BUDGET	09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
Fund 101 - GENERAL FUND								
Expenditures								
101-301-722.000	VISION REIMBURSEMENT	750.00	0.00	0.00	750.00	0.00		
101-301-728.000	SUPPLIES	4,000.00	1,618.85	31.74	2,381.15	40.47		
101-301-730.000	POSTAGE	150.00	312.09	25.65	(162.09)	208.06		
101-301-756.000	MISCELLANEOUS	750.00	750.06	0.00	(0.06)	100.01		
101-301-768.000	UNIFORMS/BOOTS/ETC	1,500.00	45.00	0.00	1,455.00	3.00		
101-301-768.020	RESERVE UNIFORMS/SUPPLIES	0.00	0.00	0.00	0.00	0.00		
101-301-768.100	UNIFORM CLEANING	1,000.00	907.50	0.00	92.50	90.75		
101-301-853.000	TELEPHONE	1,600.00	572.90	0.00	1,027.10	35.81		
101-301-853.020	CELL PHONE	1,500.00	457.95	50.00	1,042.05	30.53		
101-301-853.030	RADIOS	762.00	360.00	180.00	402.00	47.24		
101-301-853.040	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00		
101-301-864.000	CONFERENCES/WORKSHOPS	0.00	0.00	0.00	0.00	0.00		
101-301-865.000	MILEAGE/TRAVEL EXP	400.00	0.00	0.00	400.00	0.00		
101-301-865.500	VEH INSP MILEAGE/EXPENSES	0.00	0.00	0.00	0.00	0.00		
101-301-901.000	PRINTING	200.00	83.75	0.00	116.25	41.88		
101-301-936.000	TECH SERVICES	6,500.00	3,272.76	73.81	3,227.24	50.35		
101-301-937.000	LEIN SERVICE	250.00	480.16	80.02	(230.16)	192.06		
101-301-955.000	TRAINING FUNDS-STATE	1,200.00	197.20	0.00	1,002.80	16.43		
101-301-956.000	TRAINING FUNDS-VILLAGE	4,000.00	1,434.00	0.00	2,566.00	35.85		
101-301-958.000	DUES/MEMBERSHIPS	250.00	115.00	0.00	135.00	46.00		
101-301-960.000	BONDS	0.00	0.00	0.00	0.00	0.00		
101-301-963.000	LIABILITY INSURANCE	600.00	568.99	0.00	31.01	94.83		
101-301-965.000	EQUIPMENT PURCHASE	6,000.00	2,200.77	0.00	3,799.23	36.68		
101-301-981.000	CAPITAL OUTLAY	14,000.00	0.00	0.00	14,000.00	0.00		
101-301-999.610	TRANSFER TO MOTOR POOL	25,000.00	0.00	0.00	25,000.00	0.00		
Total Dept 301 - POLICE DEPARTMENT		466,162.00	258,178.36	33,104.02	207,983.64	55.38		
Dept 302 - CROSSING GUARDS								
101-302-703.050	SALARIES PART-TIME	7,500.00	3,607.20	777.60	3,892.80	48.10		
101-302-703.060	BONUS	0.00	0.00	0.00	0.00	0.00		
101-302-715.000	FICA/MEDICARE	600.00	275.95	59.49	324.05	45.99		
101-302-716.000	UNEMPLOYMENT COMPENSATION	10.00	3.19	0.00	6.81	31.90		
101-302-717.000	WORKMAN'S COMP	300.00	51.40	0.00	248.60	17.13		
101-302-756.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00		
101-302-959.000	MISCELLANEOUS	0.00	269.80	0.00	(269.80)	100.00		
Total Dept 302 - CROSSING GUARDS		8,410.00	4,207.54	837.09	4,202.46	50.03		
Dept 371 - BUILDING INSPECTOR								
101-371-802.000	CODE ENFORCE/CONTRACTUAL	1,000.00	1,675.00	0.00	(675.00)	167.50		
101-371-822.000	BUILDING INSPECTOR FEES	0.00	0.00	0.00	0.00	0.00		
101-371-823.000	MECHANICAL INSPECTOR FEE	0.00	0.00	0.00	0.00	0.00		
101-371-959.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00		
Total Dept 371 - BUILDING INSPECTOR		1,000.00	1,675.00	0.00	(675.00)	167.50		
Dept 441 - DPW								
101-441-703.000	SALARIES	39,000.00	22,357.79	2,745.85	16,642.21	57.33		
101-441-703.010	OVERTIME PAY	1,500.00	1,404.72	0.00	95.28	93.65		
101-441-703.020	HOLIDAY PAY	0.00	0.00	0.00	0.00	0.00		
101-441-703.030	VACATION PAY	0.00	0.00	0.00	0.00	0.00		
101-441-703.040	SICK/PERSONAL	0.00	0.00	0.00	0.00	0.00		

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		2021-22	YTD BALANCE	ACTIVITY FOR		AVAILABLE		
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 09/30/2021	INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE	% BDGT USED
Fund 101 - GENERAL FUND								
Expenditures								
101-441-703.050	SALARIES-PART-TIME	0.00	0.00	0.00		0.00	0.00	
101-441-715.000	FICA/MEDICARE	0.00	101.55	0.00		(101.55)	100.00	
101-441-716.000	UNEMPLOYMENT INSURANCE	115.00	26.72	0.00		88.28	23.23	
101-441-717.000	WORKMAN'S COMP	850.00	2,500.41	0.00		(1,650.41)	294.17	
101-441-718.000	PENSION	0.00	73.44	0.00		(73.44)	100.00	
101-441-719.000	HEALTH INSURANCE	0.00	281.52	0.00		(281.52)	100.00	
101-441-719.100	INSURANCE BUY-OUT	0.00	0.00	0.00		0.00	0.00	
101-441-720.000	LIFE INSURANCE	0.00	0.00	0.00		0.00	0.00	
101-441-721.000	TUITION REIMBURSEMENT	0.00	0.00	0.00		0.00	0.00	
101-441-768.000	UNIFORMS/BOOTS/ETC	0.00	0.00	0.00		0.00	0.00	
101-441-776.000	SUPPLIES	3,000.00	2,402.67	0.00		597.33	80.09	
101-441-801.000	PROFESSIONAL/CONTRACT SERVICES	0.00	728.58	0.00		(728.58)	100.00	
101-441-812.000	ENGINEERING	0.00	0.00	0.00		0.00	0.00	
101-441-836.000	CDL EXPENSES	600.00	845.36	0.00		(245.36)	140.89	
101-441-853.000	TELEPHONE	1,400.00	575.86	0.00		824.14	41.13	
101-441-853.020	CELL PHONE	0.00	0.00	0.00		0.00	0.00	
101-441-864.000	CONFERENCES/WORKSHOPS	0.00	0.00	0.00		0.00	0.00	
101-441-921.000	ELECTRIC	3,300.00	4,594.08	0.00		(1,294.08)	139.21	
101-441-923.000	HEAT	3,000.00	1,038.59	0.00		1,961.41	34.62	
101-441-926.000	STREET LIGHTS	14,000.00	10,091.68	1,696.39		3,908.32	72.08	
101-441-931.000	BUILDING REPAIRS & MAINT.	2,500.00	2,196.39	0.00		303.61	87.86	
101-441-934.000	CONTRACTUAL SERVICES	8,000.00	257.00	0.00		7,743.00	3.21	
101-441-943.000	PW EQUIPMENT RENTALGENERAL FUN	13,000.00	8,480.91	933.64		4,519.09	65.24	
101-441-959.000	MISCELLANEOUS	250.00	376.43	0.00		(126.43)	150.57	
101-441-963.000	MULTI-PERIL INSURANCE	570.00	568.99	0.00		1.01	99.82	
101-441-965.000	EQUIPMENT PURCHASE	0.00	490.22	0.00		(490.22)	100.00	
101-441-967.000	ENGINEERING/PROJECT COSTS	0.00	0.00	0.00		0.00	0.00	
101-441-981.000	CAPITAL OUTLAY	5,000.00	0.00	0.00		5,000.00	0.00	
101-441-995.000	INTEREST EXPENSE	0.00	0.00	0.00		0.00	0.00	
Total Dept 441 - DPW		96,085.00	59,392.91	5,375.88		36,692.09	61.81	
Dept 444 - SIDEWALKS								
101-444-703.000	SALARIES	0.00	0.00	0.00		0.00	0.00	
101-444-703.010	OVERTIME PAY	0.00	0.00	0.00		0.00	0.00	
101-444-715.000	FICA/MEDICARE	0.00	0.00	0.00		0.00	0.00	
101-444-781.000	SIDEWALK MATERIALS	0.00	0.00	0.00		0.00	0.00	
101-444-959.000	MISCELLANEOUS	0.00	0.00	0.00		0.00	0.00	
Total Dept 444 - SIDEWALKS		0.00	0.00	0.00		0.00	0.00	
Dept 749 - COMMUNITY PROMOTION								
101-749-885.000	PUBLIC RELATIONS	0.00	0.00	0.00		0.00	0.00	
101-749-901.000	PRINTING/PUBLISHING	0.00	0.00	0.00		0.00	0.00	
101-749-981.000	CAPITAL OUTLAY	0.00	0.00	0.00		0.00	0.00	
Total Dept 749 - COMMUNITY PROMOTION		0.00	0.00	0.00		0.00	0.00	
Dept 751 - PARKS AND RECREATION								
101-751-703.000	SALARIES-LEISURE SERVICES	17,500.00	15,919.87	1,999.77		1,580.13	90.97	
101-751-703.010	OVERTIME	300.00	321.84	0.00		(21.84)	107.28	
101-751-703.020	HOLIDAY PAY	0.00	0.00	0.00		0.00	0.00	
101-751-703.050	SALARIES-LIFEGUARDS	0.00	0.00	0.00		0.00	0.00	

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-751-703.051	TEMPORARY SALARIES	0.00	0.00	0.00	0.00	0.00
101-751-703.060	BONUS	0.00	0.00	0.00	0.00	0.00
101-751-715.000	FICA/MEDICARE	0.00	0.00	0.00	0.00	0.00
101-751-717.000	WORKMAN'S COMP.	500.00	376.85	0.00	123.15	75.37
101-751-756.000	SUPPLIES & MAINTENANCE	10,000.00	3,712.25	0.00	6,287.75	37.12
101-751-812.000	ENGINEERING	0.00	0.00	0.00	0.00	0.00
101-751-853.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-751-880.000	RECREATION PROGRAMS	0.00	0.00	0.00	0.00	0.00
101-751-901.000	PRINTING/PUBLISHING	100.00	442.75	0.00	(342.75)	442.75
101-751-921.000	ELECTRIC	1,000.00	430.98	0.00	569.02	43.10
101-751-923.000	HEAT	0.00	0.00	0.00	0.00	0.00
101-751-930.000	REPAIRS	2,500.00	0.00	0.00	2,500.00	0.00
101-751-931.000	CONTRACTUAL	0.00	1,860.36	0.00	(1,860.36)	100.00
101-751-943.000	EQUIP.RENTAL TRANSFER	13,500.00	9,999.45	1,070.83	3,500.55	74.07
101-751-958.010	LIFEGUARD CERTIFICATIONS	0.00	0.00	0.00	0.00	0.00
101-751-959.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
101-751-963.000	MULTI-PERIL INSURANCE	1,050.00	1,009.29	0.00	40.71	96.12
101-751-964.000	REFUNDS	0.00	0.00	0.00	0.00	0.00
101-751-965.000	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00
101-751-981.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-751-985.000	COMMUNITY PROJECTS	15,000.00	19,209.61	(250.00)	(4,209.61)	128.06
Total Dept 751 - PARKS AND RECREATION		61,450.00	53,283.25	2,820.60	8,166.75	86.71
Dept 999 - TRANSFERS						
101-999-999.000	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
Total Dept 999 - TRANSFERS		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		781,986.00	472,842.93	49,538.08	309,143.07	60.47
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		786,235.00	667,864.25	164,610.31	118,370.75	84.94
TOTAL EXPENDITURES		781,986.00	472,842.93	49,538.08	309,143.07	60.47
NET OF REVENUES & EXPENDITURES		4,249.00	195,021.32	115,072.23	(190,772.32)	4,589.82

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 202 - MAJOR ROADS						
Revenues						
Dept 000						
202-000-501.010	GRANT	0.00	0.00	0.00	0.00	0.00
202-000-546.000	STATE OF MICHIGAN	170,000.00	77,376.97	0.00	92,623.03	45.52
202-000-546.020	GRANT	0.00	0.00	0.00	0.00	0.00
202-000-556.000	OTHER STATE GRANT	0.00	0.00	0.00	0.00	0.00
202-000-664.100	INTEREST ON INVESTMENT	2,500.00	1,209.26	0.00	1,290.74	48.37
202-000-676.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
202-000-679.010	TRANSFER FROM GEN. FUND	0.00	0.00	0.00	0.00	0.00
202-000-679.030	TRANSFER FROM LOCAL ROADS	0.00	0.00	0.00	0.00	0.00
202-000-679.230	TRANSFER FROM STREETS	0.00	0.00	0.00	0.00	0.00
202-000-679.248	TRANSFER FROM DDA	0.00	0.00	0.00	0.00	0.00
202-000-679.390	TRANSFER FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
202-000-679.900	TRANSFER FROM WASTEWATER	0.00	0.00	0.00	0.00	0.00
202-000-679.910	TRANSFERS-WATER OPER.	0.00	0.00	0.00	0.00	0.00
202-000-680.000	TRANSFER FROM LDFA	0.00	0.00	0.00	0.00	0.00
Total Dept 000		172,500.00	78,586.23	0.00	93,913.77	45.56
TOTAL REVENUES		172,500.00	78,586.23	0.00	93,913.77	45.56
Expenditures						
Dept 290 - CONTINGENCY						
202-290-969.000	CONTINGENCY	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 290 - CONTINGENCY		10,000.00	0.00	0.00	10,000.00	0.00
Dept 451 - NEW CONSTRUCTION						
202-451-822.000	CONTRACTUAL-NEW CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
202-451-943.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00
202-451-981.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
Total Dept 451 - NEW CONSTRUCTION		0.00	0.00	0.00	0.00	0.00
Dept 463 - MAINTENANCE						
202-463-703.000	SALARIES-MAINTENANCE	14,500.00	2,430.10	94.50	12,069.90	16.76
202-463-703.010	OVERTIME PAY	250.00	20.25	0.00	229.75	8.10
202-463-715.000	SOCIAL SECURITY	1,000.00	0.00	0.00	1,000.00	0.00
202-463-717.000	WORKMAN'S COMP.	2,000.00	1,022.88	0.00	977.12	51.14
202-463-719.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
202-463-782.000	MATERIALS	1,000.00	302.37	0.00	697.63	30.24
202-463-812.000	ENGINEERING	30,000.00	5,116.03	0.00	24,883.97	17.05
202-463-818.000	CONTRACTUAL	0.00	0.00	0.00	0.00	0.00
202-463-864.000	CONFERENCES/WORKSHOPS	250.00	0.00	0.00	250.00	0.00
202-463-943.000	EQUIPMENT RENTAL	18,000.00	4,287.02	110.68	13,712.98	23.82
202-463-963.000	LIABILITY	850.00	780.60	0.00	69.40	91.84
202-463-981.000	CAPITAL OUTLAY	110,000.00	0.00	0.00	110,000.00	0.00
Total Dept 463 - MAINTENANCE		177,850.00	13,959.25	205.18	163,890.75	7.85
Dept 474 - TRAFFIC						
202-474-703.000	SALARIES-TRAFFIC SERVICES	500.00	0.00	0.00	500.00	0.00

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		AMENDED BUDGET	09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 202 - MAJOR ROADS						
Expenditures						
202-474-703.010	OVERTIME PAY	0.00	0.00	0.00	0.00	0.00
202-474-715.000	SOCIAL SECURITY	25.00	0.00	0.00	25.00	0.00
202-474-717.000	WORKMAN'S COMP.	0.00	0.00	0.00	0.00	0.00
202-474-782.000	MATERIALS	0.00	0.00	0.00	0.00	0.00
202-474-822.000	CONTRACTUAL	2,000.00	0.00	0.00	2,000.00	0.00
202-474-940.000	LEASE/RENTAL	1,000.00	0.00	0.00	1,000.00	0.00
202-474-943.000	EQUIPMENT RENTAL	200.00	0.00	0.00	200.00	0.00
202-474-965.000	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00
Total Dept 474 - TRAFFIC		3,725.00	0.00	0.00	3,725.00	0.00
Dept 479 - ICE/SNOW						
202-479-703.000	SALARIES-SNOW & ICE REMOVAL	5,500.00	415.33	0.00	5,084.67	7.55
202-479-703.010	OVERTIME PAY	2,000.00	0.00	0.00	2,000.00	0.00
202-479-715.000	SOCIAL SECURITY	600.00	0.00	0.00	600.00	0.00
202-479-719.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
202-479-782.000	MATERIALS	5,000.00	0.00	0.00	5,000.00	0.00
202-479-822.000	CONTRACTUAL	0.00	0.00	0.00	0.00	0.00
202-479-940.000	BUILDING	0.00	0.00	0.00	0.00	0.00
202-479-943.000	EQUIPMENT RENTAL	7,500.00	155.58	0.00	7,344.42	2.07
Total Dept 479 - ICE/SNOW		20,600.00	570.91	0.00	20,029.09	2.77
Dept 483 - ADMINISTRATION						
202-483-703.000	SALARIES-ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
202-483-703.172	MANAGER SALARY	6,000.00	3,421.00	587.49	2,579.00	57.02
202-483-703.215	CLERK SALARY	3,500.00	1,652.75	68.19	1,847.25	47.22
202-483-715.000	SOCIAL SECURITY	950.00	39.40	39.40	910.60	4.15
202-483-715.172	MANAGER FICA	0.00	0.00	0.00	0.00	0.00
202-483-715.215	CLERK FICA	0.00	0.00	0.00	0.00	0.00
202-483-718.000	PENSION	0.00	15.00	15.00	(15.00)	100.00
202-483-718.172	MANAGER PENSION	0.00	0.00	0.00	0.00	0.00
202-483-718.215	CLERK PENSION	0.00	0.00	0.00	0.00	0.00
202-483-719.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
202-483-719.172	MANAGER HEALTH INS	0.00	0.00	0.00	0.00	0.00
202-483-719.215	CLERK HEALTH INS	0.00	0.00	0.00	0.00	0.00
202-483-807.000	AUDIT	3,500.00	811.38	0.00	2,688.62	23.18
202-483-963.000	MULTI-PERIL INSURANCE	0.00	0.00	0.00	0.00	0.00
202-483-992.000	REPAYMENT OF FUNDS	0.00	0.00	0.00	0.00	0.00
202-483-999.010	GEN. FUND SALARY TRANSFER	0.00	0.00	0.00	0.00	0.00
202-483-999.030	TRANSFER TO LOCAL ROADS	0.00	0.00	0.00	0.00	0.00
Total Dept 483 - ADMINISTRATION		13,950.00	5,939.53	710.08	8,010.47	42.58
TOTAL EXPENDITURES		226,125.00	20,469.69	915.26	205,655.31	9.05
Fund 202 - MAJOR ROADS:						
TOTAL REVENUES		172,500.00	78,586.23	0.00	93,913.77	45.56
TOTAL EXPENDITURES		226,125.00	20,469.69	915.26	205,655.31	9.05
NET OF REVENUES & EXPENDITURES		(53,625.00)	58,116.54	(915.26)	(111,741.54)	108.38

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GL NUMBER	DESCRIPTION	2021-22		YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT
		AMENDED BUDGET	NORMAL	09/30/2021	(ABNORMAL)	MONTH 09/30/2021	INCREASE (DECREASE)	NORMAL	(ABNORMAL)	USED

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 203 - LOCAL ROADS						
Revenues						
Dept 000						
203-000-403.500	COUNTY ROAD MILLAGE	29,000.00	25,242.48	0.00	3,757.52	87.04
203-000-546.000	STATE OF MICHIGAN	78,000.00	33,605.11	0.00	44,394.89	43.08
203-000-547.000	ROAD GRANT	0.00	0.00	0.00	0.00	0.00
203-000-556.000	OTHER STATE GRANT	0.00	0.00	0.00	0.00	0.00
203-000-664.100	INTEREST ON INVESTMENT	800.00	376.94	0.00	423.06	47.12
203-000-671.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
203-000-676.000	REIMBURSEMENTS	500.00	0.00	0.00	500.00	0.00
203-000-679.010	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
203-000-679.020	TRANSFER FROM MAJOR ROADS	0.00	0.00	0.00	0.00	0.00
203-000-679.230	TRANSFER FROM STREETS	125,000.00	0.00	0.00	125,000.00	0.00
203-000-679.390	TRANSFER FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		233,300.00	59,224.53	0.00	174,075.47	25.39
TOTAL REVENUES		233,300.00	59,224.53	0.00	174,075.47	25.39
Expenditures						
Dept 290 - CONTINGENCY						
203-290-969.000	CONTINGENCY	9,000.00	0.00	0.00	9,000.00	0.00
Total Dept 290 - CONTINGENCY		9,000.00	0.00	0.00	9,000.00	0.00
Dept 451 - NEW CONSTRUCTION						
203-451-822.000	CONTRACTUAL-NEW CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
203-451-943.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00
Total Dept 451 - NEW CONSTRUCTION		0.00	0.00	0.00	0.00	0.00
Dept 463 - MAINTENANCE						
203-463-703.000	SALARIES-MAINTENANCE	29,000.00	22,721.12	2,597.37	6,278.88	78.35
203-463-703.010	OVERTIME PAY	600.00	46.53	0.00	553.47	7.76
203-463-715.000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00
203-463-717.000	WORKMAN'S COMP.	2,000.00	1,022.88	0.00	977.12	51.14
203-463-719.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
203-463-782.000	MATERIALS	2,000.00	387.16	85.00	1,612.84	19.36
203-463-812.000	ENGINEERING	10,000.00	10,096.77	0.00	(96.77)	100.97
203-463-822.000	CONTRACTUAL	10,000.00	5,200.00	0.00	4,800.00	52.00
203-463-864.000	CONFERENCES/WORKSHOPS	250.00	0.00	0.00	250.00	0.00
203-463-943.000	EQUIPMENT RENTAL	30,000.00	43,486.72	4,558.20	(13,486.72)	144.96
203-463-963.000	LIABILITY	800.00	780.59	0.00	19.41	97.57
203-463-981.000	CAPITAL OUTLAY	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 463 - MAINTENANCE		134,650.00	83,741.77	7,240.57	50,908.23	62.19
Dept 474 - TRAFFIC						
203-474-703.000	SALARIES-TRAFFIC SERVICES	500.00	0.00	0.00	500.00	0.00
203-474-703.010	OVERTIME PAY	0.00	0.00	0.00	0.00	0.00
203-474-715.000	SOCIAL SECURITY	25.00	0.00	0.00	25.00	0.00
203-474-717.000	WORKMAN'S COMP.	0.00	0.00	0.00	0.00	0.00
203-474-782.000	MATERIALS	0.00	0.00	0.00	0.00	0.00

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Fund 203 - LOCAL ROADS						
Expenditures						
203-474-822.000	CONTRACTUAL	0.00	0.00	0.00	0.00	0.00
203-474-921.000	ELECTRIC	1,500.00	1,194.61	0.00	305.39	79.64
203-474-940.000	LEASE/RENTAL	1,000.00	0.00	0.00	1,000.00	0.00
203-474-943.000	TRAFFIC SERVICE EQUIP RENTAL	500.00	681.21	0.00	(181.21)	136.24
203-474-965.000	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00
Total Dept 474 - TRAFFIC		3,525.00	1,875.82	0.00	1,649.18	53.21
Dept 479 - ICE/SNOW						
203-479-703.000	SALARIES-SNOW & ICE REMOVAL	6,000.00	96.91	0.00	5,903.09	1.62
203-479-703.010	OVERTIME PAY	1,500.00	0.00	0.00	1,500.00	0.00
203-479-715.000	SOCIAL SECURITY	500.00	0.00	0.00	500.00	0.00
203-479-719.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
203-479-782.000	MATERIALS	6,000.00	0.00	0.00	6,000.00	0.00
203-479-822.000	MAINT. SNOW & ICE CONTRACT	0.00	0.00	0.00	0.00	0.00
203-479-933.000	MAILBOX REPLACEMENT	250.00	0.00	0.00	250.00	0.00
203-479-940.000	BUILDING	0.00	0.00	0.00	0.00	0.00
203-479-943.000	EQUIPMENT RENTAL	8,000.00	267.88	0.00	7,732.12	3.35
Total Dept 479 - ICE/SNOW		22,250.00	364.79	0.00	21,885.21	1.64
Dept 483 - ADMINISTRATION						
203-483-703.000	SALARIES-ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
203-483-703.172	MANAGER SALARY	6,000.00	3,421.03	587.50	2,578.97	57.02
203-483-703.215	CLERK SALARY	3,500.00	1,652.76	68.19	1,847.24	47.22
203-483-715.000	SOCIAL SECURITY	950.00	39.39	39.39	910.61	4.15
203-483-715.172	MANAGER FICA	0.00	0.00	0.00	0.00	0.00
203-483-715.215	CLERK FICA	0.00	0.00	0.00	0.00	0.00
203-483-718.000	PENSION	0.00	15.00	15.00	(15.00)	100.00
203-483-718.172	MANAGER PENSION	0.00	0.00	0.00	0.00	0.00
203-483-718.215	CLERK PENSION	0.00	0.00	0.00	0.00	0.00
203-483-719.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
203-483-719.172	MANAGER HEALTH INS	0.00	0.00	0.00	0.00	0.00
203-483-719.215	CLERK HEALTH INS	0.00	0.00	0.00	0.00	0.00
203-483-807.000	AUDIT	3,500.00	811.38	0.00	2,688.62	23.18
203-483-959.000	SUPPLIES	0.00	0.00	0.00	0.00	0.00
203-483-963.000	MULTI-PERIL INSURANCE	0.00	0.00	0.00	0.00	0.00
203-483-999.010	GEN. FUND SALARY TRANSFER	0.00	0.00	0.00	0.00	0.00
203-483-999.020	TRANSFER TO MAJOR	0.00	0.00	0.00	0.00	0.00
Total Dept 483 - ADMINISTRATION		13,950.00	5,939.56	710.08	8,010.44	42.58
TOTAL EXPENDITURES		183,375.00	91,921.94	7,950.65	91,453.06	50.13
Fund 203 - LOCAL ROADS:						
TOTAL REVENUES		233,300.00	59,224.53	0.00	174,075.47	25.39
TOTAL EXPENDITURES		183,375.00	91,921.94	7,950.65	91,453.06	50.13
NET OF REVENUES & EXPENDITURES		49,925.00	(32,697.41)	(7,950.65)	82,622.41	65.49

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Fund 206 - FIRE INSURANCE PROCEEDS						
Revenues						
Dept 000						
206-000-664.200	INTEREST ON SAVINGS	0.00	0.12	0.00	(0.12)	100.00
206-000-679.010	TRANSFER FROM GEN. FUND	0.00	0.00	0.00	0.00	0.00
206-000-679.390	TRANSFER FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.12	0.00	(0.12)	100.00
TOTAL REVENUES		0.00	0.12	0.00	(0.12)	100.00
Expenditures						
Dept 990 - TRANSFERS						
206-990-999.010	GEN. FUND SALARY TRANSFER	0.00	0.00	0.00	0.00	0.00
Total Dept 990 - TRANSFERS		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 206 - FIRE INSURANCE PROCEEDS:						
TOTAL REVENUES		0.00	0.12	0.00	(0.12)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.12	0.00	(0.12)	100.00

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 213 - SALVAGE VEHICLE INSPECTIONS						
Revenues						
Dept 000						
213-000-610.000	VEHICLE INSPECTION FEE	20,000.00	9,050.00	700.00	10,950.00	45.25
213-000-664.100	INTEREST INCOME	10.00	7.01	0.00	2.99	70.10
213-000-679.300	TRANSFER FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		20,010.00	9,057.01	700.00	10,952.99	45.26
TOTAL REVENUES		20,010.00	9,057.01	700.00	10,952.99	45.26
Expenditures						
Dept 301 - POLICE DEPARTMENT						
213-301-703.011	VEHICLE INSPECTION	15,000.00	12,355.42	409.20	2,644.58	82.37
213-301-715.000	FICA/MEDICARE	1,200.00	0.00	0.00	1,200.00	0.00
213-301-719.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
213-301-776.000	OPERATING SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
213-301-865.500	VEH INSP MILEAGE/EXPENSES	2,000.00	1,051.71	0.00	948.29	52.59
213-301-959.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
Total Dept 301 - POLICE DEPARTMENT		19,200.00	13,407.13	409.20	5,792.87	69.83
TOTAL EXPENDITURES		19,200.00	13,407.13	409.20	5,792.87	69.83
Fund 213 - SALVAGE VEHICLE INSPECTIONS:						
TOTAL REVENUES		20,010.00	9,057.01	700.00	10,952.99	45.26
TOTAL EXPENDITURES		19,200.00	13,407.13	409.20	5,792.87	69.83
NET OF REVENUES & EXPENDITURES		810.00	(4,350.12)	290.80	5,160.12	537.05

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Fund 230 - STREETS						
Revenues						
Dept 000						
230-000-403.000	STREETS-PROPERTY TAXES	135,000.00	139,135.28	54,122.84	(4,135.28)	103.06
230-000-410.000	PERSONAL PROPERTY TAX	42,000.00	23,427.54	9,752.98	18,572.46	55.78
230-000-411.000	DELINQUENT TAX	0.00	0.00	0.00	0.00	0.00
230-000-445.000	REAL ESTATE TAX INTEREST	1,000.00	1,264.13	6.28	(264.13)	126.41
230-000-664.100	INTEREST INCOME	50.00	57.60	0.00	(7.60)	115.20
230-000-679.390	TRANSFER FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		178,050.00	163,884.55	63,882.10	14,165.45	92.04
TOTAL REVENUES		178,050.00	163,884.55	63,882.10	14,165.45	92.04
Expenditures						
Dept 728 - ECONOMIC DEVELOPMENT						
230-728-959.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
230-728-964.000	REFUNDS	0.00	0.00	0.00	0.00	0.00
230-728-967.100	DUE TO BROWNFIELD AUTHORITY	0.00	0.00	0.00	0.00	0.00
230-728-999.010	GEN. FUND TRANSFER	0.00	0.00	0.00	0.00	0.00
230-728-999.020	TRANSFER TO MAJOR	0.00	0.00	0.00	0.00	0.00
230-728-999.030	TRANSFER TO LOCAL ROADS	125,000.00	0.00	0.00	125,000.00	0.00
Total Dept 728 - ECONOMIC DEVELOPMENT		125,000.00	0.00	0.00	125,000.00	0.00
TOTAL EXPENDITURES		125,000.00	0.00	0.00	125,000.00	0.00
Fund 230 - STREETS:						
TOTAL REVENUES		178,050.00	163,884.55	63,882.10	14,165.45	92.04
TOTAL EXPENDITURES		125,000.00	0.00	0.00	125,000.00	0.00
NET OF REVENUES & EXPENDITURES		53,050.00	163,884.55	63,882.10	(110,834.55)	308.92

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Fund 244 - BUSINESS LOANS						
Revenues						
Dept 000						
244-000-609.000	APPLICATION FEES	100.00	0.00	0.00	100.00	0.00
244-000-664.100	INTEREST INCOME	50.00	16.80	0.00	33.20	33.60
244-000-665.000	INTEREST INCOME-LOANS	1,864.00	0.00	0.00	1,864.00	0.00
244-000-671.000	OTHER REVENUE	15,000.00	0.00	0.00	15,000.00	0.00
244-000-679.390	TRANSFER FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
244-000-685.000	PRINCIPAL ON LOANS	8,000.00	3,150.00	0.00	4,850.00	39.38
Total Dept 000		25,014.00	3,166.80	0.00	21,847.20	12.66
TOTAL REVENUES		25,014.00	3,166.80	0.00	21,847.20	12.66
Expenditures						
Dept 290 - CONTINGENCY						
244-290-969.000	CONTINGENCY	1,200.00	0.00	0.00	1,200.00	0.00
Total Dept 290 - CONTINGENCY		1,200.00	0.00	0.00	1,200.00	0.00
Dept 728 - ECONOMIC DEVELOPMENT						
244-728-785.000	LEGAL FEES	1,000.00	0.00	0.00	1,000.00	0.00
244-728-807.000	AUDIT	160.00	220.21	0.00	(60.21)	137.63
244-728-890.000	LOAN DRAW	20,000.00	0.00	0.00	20,000.00	0.00
244-728-890.500	UNCOLLECTIBLE LOAN	0.00	0.00	0.00	0.00	0.00
Total Dept 728 - ECONOMIC DEVELOPMENT		21,160.00	220.21	0.00	20,939.79	1.04
TOTAL EXPENDITURES		22,360.00	220.21	0.00	22,139.79	0.98
Fund 244 - BUSINESS LOANS:						
TOTAL REVENUES		25,014.00	3,166.80	0.00	21,847.20	12.66
TOTAL EXPENDITURES		22,360.00	220.21	0.00	22,139.79	0.98
NET OF REVENUES & EXPENDITURES		2,654.00	2,946.59	0.00	(292.59)	111.02

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Fund 245 - HOME REHAB LOANS						
Revenues						
Dept 000						
245-000-609.000	APPLICATION FEES	100.00	0.00	0.00	100.00	0.00
245-000-664.100	INTEREST INCOME	50.00	29.41	0.00	20.59	58.82
245-000-665.000	INTEREST INCOME-LOANS	360.00	0.00	0.00	360.00	0.00
245-000-671.000	OTHER REVENUE	10,000.00	0.00	0.00	10,000.00	0.00
245-000-679.390	TRANSFER FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
245-000-685.000	PRINCIPAL ON LOANS	1,850.00	902.44	128.92	947.56	48.78
Total Dept 000		12,360.00	931.85	128.92	11,428.15	7.54
TOTAL REVENUES		12,360.00	931.85	128.92	11,428.15	7.54
Expenditures						
Dept 290 - CONTINGENCY						
245-290-969.000	CONTINGENCY	1,200.00	0.00	0.00	1,200.00	0.00
Total Dept 290 - CONTINGENCY		1,200.00	0.00	0.00	1,200.00	0.00
Dept 728 - ECONOMIC DEVELOPMENT						
245-728-785.000	LEGAL FEES	1,000.00	0.00	0.00	1,000.00	0.00
245-728-807.000	AUDIT	160.00	220.21	0.00	(60.21)	137.63
245-728-890.000	LOAN DRAW	10,000.00	0.00	0.00	10,000.00	0.00
245-728-959.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
Total Dept 728 - ECONOMIC DEVELOPMENT		11,160.00	220.21	0.00	10,939.79	1.97
TOTAL EXPENDITURES		12,360.00	220.21	0.00	12,139.79	1.78
Fund 245 - HOME REHAB LOANS:						
TOTAL REVENUES		12,360.00	931.85	128.92	11,428.15	7.54
TOTAL EXPENDITURES		12,360.00	220.21	0.00	12,139.79	1.78
NET OF REVENUES & EXPENDITURES		0.00	711.64	128.92	(711.64)	100.00

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Fund 248 - DDA						
Revenues						
Dept 000						
248-000-404.000	PROPERTY TAXES	10,000.00	10,484.84	1,828.78	(484.84)	104.85
248-000-410.000	PERSONAL PROPERTY TAX	3,000.00	3,380.67	1,419.65	(380.67)	112.69
248-000-411.000	DELINQUENT TAX	0.00	0.00	0.00	0.00	0.00
248-000-445.000	REAL ESTATE TAX INTEREST	75.00	117.60	0.72	(42.60)	156.80
248-000-664.100	INTEREST INCOME	50.00	11.20	0.00	38.80	22.40
248-000-671.000	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
248-000-679.390	TRANSFER FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		13,125.00	13,994.31	3,249.15	(869.31)	106.62
TOTAL REVENUES		13,125.00	13,994.31	3,249.15	(869.31)	106.62
Expenditures						
Dept 290 - CONTINGENCY						
248-290-969.000	CONTINGENCY	0.00	0.00	0.00	0.00	0.00
Total Dept 290 - CONTINGENCY		0.00	0.00	0.00	0.00	0.00
Dept 728 - ECONOMIC DEVELOPMENT						
248-728-756.000	DDA-SUPPLIES	875.00	0.00	0.00	875.00	0.00
248-728-801.000	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00
248-728-959.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
248-728-968.000	DEPRECIATION	0.00	0.00	0.00	0.00	0.00
248-728-981.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
248-728-985.000	COMMUNITY SERVICE PROJECTS	9,750.00	2,510.00	0.00	7,240.00	25.74
248-728-999.010	GEN. FUND SALARY TRANSFER	2,500.00	0.00	0.00	2,500.00	0.00
248-728-999.020	TRANSFER TO MAJOR	0.00	0.00	0.00	0.00	0.00
Total Dept 728 - ECONOMIC DEVELOPMENT		13,125.00	2,510.00	0.00	10,615.00	19.12
TOTAL EXPENDITURES		13,125.00	2,510.00	0.00	10,615.00	19.12
Fund 248 - DDA:						
TOTAL REVENUES		13,125.00	13,994.31	3,249.15	(869.31)	106.62
TOTAL EXPENDITURES		13,125.00	2,510.00	0.00	10,615.00	19.12
NET OF REVENUES & EXPENDITURES		0.00	11,484.31	3,249.15	(11,484.31)	100.00

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 265 - DRUG FORFEITURE						
Revenues						
Dept 000						
265-000-655.000	FORFEITURES	0.00	0.00	0.00	0.00	0.00
265-000-664.200	INTEREST-SAVINGS	0.00	0.34	0.00	(0.34)	100.00
265-000-679.390	TRANSFER FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.34	0.00	(0.34)	100.00
TOTAL REVENUES		0.00	0.34	0.00	(0.34)	100.00
Expenditures						
Dept 301 - POLICE DEPARTMENT						
265-301-959.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
265-301-964.000	REFUNDS	0.00	0.00	0.00	0.00	0.00
265-301-965.000	EQUIP PURCHASE U/1000	0.00	0.00	0.00	0.00	0.00
Total Dept 301 - POLICE DEPARTMENT		0.00	0.00	0.00	0.00	0.00
Dept 999 - TRANSFERS						
265-999-956.000	EDUCATION/TRAINING	0.00	0.00	0.00	0.00	0.00
265-999-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
Total Dept 999 - TRANSFERS		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 265 - DRUG FORFEITURE:						
TOTAL REVENUES		0.00	0.34	0.00	(0.34)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.34	0.00	(0.34)	100.00

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		YTD BALANCE		ACTIVITY FOR		AVAILABLE	
		2021-22	09/30/2021	MONTH 09/30/2021		BALANCE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	INCREASE	(DECREASE)	NORMAL (ABNORMAL)	% BDGT USED
Fund 590 - SEWER FUND							
Revenues							
Dept 000							
590-000-413.000	DELINQUENT SPECIAL ASSESSMENTS	0.00	0.00		0.00	0.00	0.00
590-000-501.000	GRANT PAYMENTS/FEDERAL	0.00	0.00		0.00	0.00	0.00
590-000-539.000	GRANT PAYMENTS/STATE	0.00	0.00		0.00	0.00	0.00
590-000-608.000	NSF CHECK FEE	0.00	0.00		0.00	0.00	0.00
590-000-626.000	TAP IN FEES	1,000.00	0.00		0.00	1,000.00	0.00
590-000-627.000	PERMIT FEES	0.00	0.00		0.00	0.00	0.00
590-000-628.000	SEWER SERVICE CHARGES	265,000.00	116,365.64		15.82	148,634.36	43.91
590-000-629.000	PENALTIES	2,300.00	1,066.00		176.00	1,234.00	46.35
590-000-664.000	INTEREST ON CD'S	1,500.00	1,147.23		0.00	352.77	76.48
590-000-664.100	INTEREST ON CHECKING	750.00	28.96		0.00	721.04	3.86
590-000-664.120	INTEREST ON CHECKING-RECEIVING	275.00	91.41		0.00	183.59	33.24
590-000-671.000	OTHER REVENUE	0.00	0.00		0.00	0.00	0.00
590-000-672.000	SPECIAL ASSESSMENTS	0.00	0.00		0.00	0.00	0.00
590-000-679.390	TRANSFER FROM FUND BALANCE	0.00	0.00		0.00	0.00	0.00
590-000-694.000	CASH OVER AND SHORT	0.00	0.00		0.00	0.00	0.00
590-000-699.000	TRANSFERS IN	0.00	0.00		0.00	0.00	0.00
Total Dept 000		270,825.00	118,699.24		191.82	152,125.76	43.83
TOTAL REVENUES		270,825.00	118,699.24		191.82	152,125.76	43.83
Expenditures							
Dept 000							
590-000-999.000	TRANSFERS OUT	0.00	0.00		0.00	0.00	0.00
Total Dept 000		0.00	0.00		0.00	0.00	0.00
Dept 290 - CONTINGENCY							
590-290-969.000	CONTINGENCY	0.00	0.00		0.00	0.00	0.00
Total Dept 290 - CONTINGENCY		0.00	0.00		0.00	0.00	0.00
Dept 483 - ADMINISTRATION							
590-483-703.172	MANAGER SALARY	10,500.00	5,986.93		1,028.13	4,513.07	57.02
590-483-703.215	CLERK SALARY	9,000.00	4,407.31		181.83	4,592.69	48.97
590-483-715.000	FICA/MEDICARE	2,000.00	68.95		68.95	1,931.05	3.45
590-483-715.172	MANAGER FICA	0.00	0.00		0.00	0.00	0.00
590-483-715.215	CLERK FICA	0.00	0.00		0.00	0.00	0.00
590-483-718.000	PENSION	0.00	26.25		26.25	(26.25)	100.00
590-483-718.172	MANAGER PENSION	0.00	0.00		0.00	0.00	0.00
590-483-718.215	CLERK PENSION	0.00	0.00		0.00	0.00	0.00
590-483-719.000	HEALTH INSURANCE	0.00	0.00		0.00	0.00	0.00
590-483-719.172	MANAGER HEALTH INS	0.00	0.00		0.00	0.00	0.00
590-483-719.215	CLERK HEALTH INS	0.00	0.00		0.00	0.00	0.00
590-483-807.000	AUDIT	650.00	419.88		0.00	230.12	64.60
590-483-999.010	GEN. FUND SALARY TRANSFER	0.00	0.00		0.00	0.00	0.00
Total Dept 483 - ADMINISTRATION		22,150.00	10,909.32		1,305.16	11,240.68	49.25
Dept 548 - SEWER LINE MAINTENANCE							

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		2021-22	YTD BALANCE	ACTIVITY FOR		AVAILABLE		
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 09/30/2021	INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE	% BDGT USED
Fund 590 - SEWER FUND								
Expenditures								
590-548-703.010	OVERTIME PAY	0.00	0.00		0.00		0.00	0.00
590-548-719.500	DISABILITY INSURANCE	0.00	0.00		0.00		0.00	0.00
590-548-756.000	OPERATING SUPPLIES	1,250.00	0.00		0.00		1,250.00	0.00
590-548-768.000	UNIFORMS/BOOTS/ETC	1,000.00	0.00		0.00		1,000.00	0.00
590-548-812.000	ENGINEERING	1,000.00	9,669.47		0.00		(8,669.47)	966.95
590-548-820.000	MISS DIG	500.00	0.00		0.00		500.00	0.00
590-548-821.000	LAB TESTING	2,000.00	1,485.00		0.00		515.00	74.25
590-548-822.000	CONTRACTUAL SERVICES	0.00	118.27		0.00		(118.27)	100.00
590-548-853.020	CELL PHONE	850.00	114.08		0.00		735.92	13.42
590-548-864.000	CONFERENCES/WORKSHOPS	750.00	0.00		0.00		750.00	0.00
590-548-934.000	MAINTENANCE	10,000.00	14,320.61		0.00		(4,320.61)	143.21
590-548-936.000	TECH SERVICES	3,500.00	0.00		0.00		3,500.00	0.00
590-548-943.000	EQUIPMENT RENTAL	1,000.00	436.08		0.00		563.92	43.61
590-548-958.000	DUES/MEMBERSHIPS	300.00	0.00		0.00		300.00	0.00
590-548-963.000	LIABILITY INSURANCE	2,800.00	2,749.22		0.00		50.78	98.19
590-548-965.000	EQUIPMENT PURCHASE	0.00	0.00		0.00		0.00	0.00
590-548-967.000	NEW PROJECTS	0.00	0.00		0.00		0.00	0.00
590-548-968.000	DEPRECIATION	0.00	0.00		0.00		0.00	0.00
590-548-981.000	CAPITAL OUTLAY	5,000.00	0.00		0.00		5,000.00	0.00
590-548-985.000	CAPITAL PROJECTS	47,000.00	0.00		0.00		47,000.00	0.00
Total Dept 548 - SEWER LINE MAINTENANCE		76,950.00	28,892.73		0.00		48,057.27	37.55
Dept 549 - MAINTENANCE-LIFT STATIONS								
590-549-703.000	SALARIES-MAINTENANCE	38,000.00	17,005.52		2,037.84		20,994.48	44.75
590-549-703.010	OVERTIME PAY	2,500.00	911.25		0.00		1,588.75	36.45
590-549-703.020	HOLIDAY PAY	3,500.00	1,614.90		367.82		1,885.10	46.14
590-549-703.030	VACATION PAY	3,500.00	2,489.33		575.75		1,010.67	71.12
590-549-703.040	SICK/PERSONAL PAY	4,500.00	2,313.77		189.11		2,186.23	51.42
590-549-715.000	FICA	7,500.00	4,814.34		663.21		2,685.66	64.19
590-549-716.000	UNEMPLOYMENT	0.00	1.30		0.00		(1.30)	100.00
590-549-717.000	WORKMAN'S COMP	1,000.00	297.17		0.00		702.83	29.72
590-549-718.000	PENSION	7,000.00	3,412.95		469.75		3,587.05	48.76
590-549-719.000	HEALTH INSURANCE	15,000.00	10,871.31		1,573.15		4,128.69	72.48
590-549-719.500	DISABILITY INSURANCE	1,500.00	748.51		106.93		751.49	49.90
590-549-720.000	LIFE INSURANCE	350.00	166.25		23.75		183.75	47.50
590-549-722.000	VISION REIMBURSEMENT	500.00	0.00		0.00		500.00	0.00
590-549-756.000	OPERATING SUPPLIES	150.00	164.55		0.00		(14.55)	109.70
590-549-807.000	AUDIT	600.00	544.12		0.00		55.88	90.69
590-549-812.000	ENGINEERING	0.00	0.00		0.00		0.00	0.00
590-549-822.000	CONTRACTUAL SERVICES	1,000.00	694.80		0.00		305.20	69.48
590-549-853.000	TELEPHONE	0.00	0.00		0.00		0.00	0.00
590-549-853.020	CELL PHONE	0.00	250.10		37.52		(250.10)	100.00
590-549-921.000	ELECTRIC	6,000.00	2,234.95		0.00		3,765.05	37.25
590-549-923.000	HEAT	0.00	0.00		0.00		0.00	0.00
590-549-931.000	MAINTENANCE SERVICE	3,000.00	0.00		0.00		3,000.00	0.00
590-549-931.010	COUNTY DRAIN MAINTENANCE	1,000.00	0.00		0.00		1,000.00	0.00
590-549-934.000	MAINTENANCE EQUIPMENT	0.00	0.00		0.00		0.00	0.00
590-549-943.000	EQUIPMENT RENTAL	11,000.00	9,450.76		1,089.32		1,549.24	85.92
590-549-957.000	GAS/OIL NON HWY USE	0.00	0.00		0.00		0.00	0.00
590-549-959.000	MISCELLANEOUS	0.00	0.00		0.00		0.00	0.00
590-549-963.000	LIABILITY INSURANCE	3,500.00	3,300.14		0.00		199.86	94.29
590-549-968.000	DEPRECIATION	0.00	0.00		0.00		0.00	0.00
590-549-981.000	CAPITAL OUTLAY	183,000.00	0.00		0.00		183,000.00	0.00
590-549-995.000	INTEREST ON BONDS	0.00	0.00		0.00		0.00	0.00

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 590 - SEWER FUND						
Expenditures						
Total Dept 549 - MAINTENANCE-LIFT STATIONS		294,100.00	61,286.02	7,134.15	232,813.98	20.84
Dept 550 - COLLECTION						
590-550-703.000	SALARIES	26,000.00	11,724.42	3,254.05	14,275.58	45.09
590-550-703.010	OVERTIME PAY	0.00	0.00	0.00	0.00	0.00
590-550-703.020	HOLIDAY PAY	650.00	315.70	187.90	334.30	48.57
590-550-703.030	VACATION PAY	1,500.00	431.24	0.00	1,068.76	28.75
590-550-703.040	SICK/PERSONAL PAY	1,200.00	830.63	191.68	369.37	69.22
590-550-703.060	BONUS	0.00	0.00	0.00	0.00	0.00
590-550-715.000	FICA/MEDICARE	2,000.00	1,061.53	283.82	938.47	53.08
590-550-716.000	UNEMPLOYMENT COMPENSATION	15.00	1.30	0.00	13.70	8.67
590-550-717.000	WORKMAN'S COMP.	100.00	59.22	0.00	40.78	59.22
590-550-718.000	PENSION	1,050.00	574.95	76.66	475.05	54.76
590-550-719.000	HEALTH INSURANCE	3,000.00	2,797.41	399.63	202.59	93.25
590-550-719.500	DISABILITY INSURANCE	350.00	132.58	18.94	217.42	37.88
590-550-720.000	LIFE INSURANCE	60.00	21.63	3.09	38.37	36.05
590-550-722.000	VISION REIMBURSEMENT	125.00	0.00	0.00	125.00	0.00
590-550-728.000	OFFICE SUPPLIES	2,500.00	1,930.16	0.00	569.84	77.21
590-550-730.000	POSTAGE	1,600.00	636.00	0.00	964.00	39.75
590-550-807.000	AUDIT	1,000.00	811.38	0.00	188.62	81.14
590-550-808.000	PAYMENT PROCESSING FEES	1,500.00	131.03	0.00	1,368.97	8.74
590-550-853.000	TELEPHONE	1,200.00	333.74	0.00	866.26	27.81
590-550-853.020	CELL PHONE	0.00	0.00	0.00	0.00	0.00
590-550-853.040	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00
590-550-864.000	CONFERENCES/WORKSHOPS	300.00	0.00	0.00	300.00	0.00
590-550-901.000	PRINTING	200.00	152.50	0.00	47.50	76.25
590-550-930.000	REPAIRS OFFICE EQUIPMENT	100.00	0.00	0.00	100.00	0.00
590-550-931.000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00
590-550-934.000	SERVICE CONTRACTS	1,000.00	455.78	55.52	544.22	45.58
590-550-936.000	TECH SERVICES	3,500.00	3,242.15	0.00	257.85	92.63
590-550-958.000	DUES/MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
590-550-959.000	MISCELLANEOUS	100.00	0.00	0.00	100.00	0.00
590-550-960.000	BONDS	0.00	0.00	0.00	0.00	0.00
590-550-964.000	NSF CHECK CHARGES	0.00	0.00	0.00	0.00	0.00
590-550-965.000	EQUIPMENT PURCHASE < 1000	0.00	0.00	0.00	0.00	0.00
590-550-981.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
590-550-999.010	SALARY TRANSFER	0.00	0.00	0.00	0.00	0.00
590-550-999.910	TRANSFER TO WATER FUND	0.00	0.00	0.00	0.00	0.00
Total Dept 550 - COLLECTION		49,050.00	25,643.35	4,471.29	23,406.65	52.28
TOTAL EXPENDITURES		442,250.00	126,731.42	12,910.60	315,518.58	28.66
Fund 590 - SEWER FUND:						
TOTAL REVENUES		270,825.00	118,699.24	191.82	152,125.76	43.83
TOTAL EXPENDITURES		442,250.00	126,731.42	12,910.60	315,518.58	28.66
NET OF REVENUES & EXPENDITURES		(171,425.00)	(8,032.18)	(12,718.78)	(163,392.82)	4.69

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		AMENDED BUDGET	09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 591 - WATER FUND						
Revenues						
Dept 000						
591-000-413.000	DELINQUENT SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
591-000-501.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
591-000-539.000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
591-000-608.000	NSF CHECK FEE	200.00	60.00	0.00	140.00	30.00
591-000-629.000	PENALTIES	4,750.00	2,174.00	358.00	2,576.00	45.77
591-000-642.000	WATER TURN ONS	0.00	160.00	60.00	(160.00)	100.00
591-000-643.000	METERED SALES	325,000.00	159,568.98	39.62	165,431.02	49.10
591-000-645.000	WATER TAP FEES	1,000.00	0.00	0.00	1,000.00	0.00
591-000-664.000	INTEREST ON CD'S-RECEIVING	0.00	751.06	0.00	(751.06)	100.00
591-000-664.100	INTEREST-WATER OPERATING	2,000.00	10.62	0.00	1,989.38	0.53
591-000-664.120	INTEREST ON CHECKING-RECEIVING	200.00	94.04	0.00	105.96	47.02
591-000-664.130	INTEREST-WATER BOND REDEMP	0.00	0.00	0.00	0.00	0.00
591-000-664.140	INTEREST-WATER RESERVE	0.00	0.00	0.00	0.00	0.00
591-000-671.000	REIMBURSEMENTS SPECIAL SERVICES	0.00	0.00	0.00	0.00	0.00
591-000-672.000	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
591-000-679.003	TRANSFER FROM CD	0.00	0.00	0.00	0.00	0.00
591-000-679.010	TRANSFER FROM GEN. FUND	0.00	0.00	0.00	0.00	0.00
591-000-679.390	TRANSFER FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
591-000-679.900	SALARY TRANSFER-SEWER FUND	0.00	0.00	0.00	0.00	0.00
591-000-694.000	CASH OVER AND SHORT	0.00	0.00	0.00	0.00	0.00
591-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
Total Dept 000		333,150.00	162,818.70	457.62	170,331.30	48.87
TOTAL REVENUES		333,150.00	162,818.70	457.62	170,331.30	48.87
Expenditures						
Dept 290 - CONTINGENCY						
591-290-969.000	CONTINGENCY	0.00	0.00	0.00	0.00	0.00
Total Dept 290 - CONTINGENCY		0.00	0.00	0.00	0.00	0.00
Dept 483 - ADMINISTRATION						
591-483-703.172	MANAGER SALARY	11,200.00	5,986.86	1,028.14	5,213.14	53.45
591-483-703.215	CLERK SALARY	9,000.00	4,407.32	181.84	4,592.68	48.97
591-483-715.000	FICA/MEDICARE	2,100.00	68.95	68.95	2,031.05	3.28
591-483-715.172	MANAGER FICA	0.00	0.00	0.00	0.00	0.00
591-483-715.215	CLERK FICA	0.00	0.00	0.00	0.00	0.00
591-483-718.000	PENSION	0.00	26.25	26.25	(26.25)	100.00
591-483-718.172	MANAGER PENSION	0.00	0.00	0.00	0.00	0.00
591-483-718.215	CLERK PENSION	0.00	0.00	0.00	0.00	0.00
591-483-719.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
591-483-719.172	MANAGER HEALTH INS	0.00	0.00	0.00	0.00	0.00
591-483-719.215	CLERK HEALTH INS	0.00	0.00	0.00	0.00	0.00
591-483-999.010	GEN. FUND SALARY TRANSFER	0.00	0.00	0.00	0.00	0.00
Total Dept 483 - ADMINISTRATION		22,300.00	10,489.38	1,305.18	11,810.62	47.04
Dept 550 - COLLECTION						
591-550-703.000	SALARIES-CLERICAL	26,000.00	8,129.04	1,022.11	17,870.96	31.27
591-550-703.010	OVERTIME PAY	0.00	0.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT

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		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
		09/30/2021	MONTH 09/30/2021	BALANCE	% BDGT	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 591 - WATER FUND						
Expenditures						
591-550-703.020	HOLIDAY PAY	650.00	191.58	63.86	458.42	29.47
591-550-703.030	VACATION PAY	1,500.00	431.14	0.00	1,068.86	28.74
591-550-703.040	SICK/PERSONAL	1,200.00	830.25	191.60	369.75	69.19
591-550-703.060	BONUS	0.00	0.00	0.00	0.00	0.00
591-550-715.000	FICA/MEDICARE	2,000.00	777.06	103.61	1,222.94	38.85
591-550-716.000	UNEMPLOYMENT COMPENSATION	25.00	1.30	0.00	23.70	5.20
591-550-717.000	WORKMAN'S COMP	100.00	59.22	0.00	40.78	59.22
591-550-718.000	PENSION	1,050.00	574.95	76.66	475.05	54.76
591-550-719.000	HEALTH INSURANCE	3,000.00	2,797.41	399.63	202.59	93.25
591-550-719.500	DISABILITY INSURANCE	350.00	132.58	18.94	217.42	37.88
591-550-720.000	LIFE INSURANCE	60.00	21.63	3.09	38.37	36.05
591-550-722.000	VISION REIMBURSEMENT	125.00	0.00	0.00	125.00	0.00
591-550-728.000	OFFICE SUPPLIES	2,500.00	1,930.11	0.00	569.89	77.20
591-550-730.000	POSTAGE	2,000.00	636.00	0.00	1,364.00	31.80
591-550-801.000	CONSULTANT FEES	0.00	0.00	0.00	0.00	0.00
591-550-807.000	AUDIT	1,200.00	811.38	0.00	388.62	67.62
591-550-808.000	PAYMENT PROCESSING FEES	1,500.00	131.02	0.00	1,368.98	8.73
591-550-853.000	TELEPHONE	1,200.00	333.75	0.00	866.25	27.81
591-550-853.020	CELL PHONE	0.00	0.00	0.00	0.00	0.00
591-550-853.040	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00
591-550-864.000	CONFERENCES/WORKSHOPS	300.00	0.00	0.00	300.00	0.00
591-550-901.000	PRINTING	500.00	152.50	0.00	347.50	30.50
591-550-921.000	ELECTRIC	0.00	0.00	0.00	0.00	0.00
591-550-923.000	HEAT	0.00	0.00	0.00	0.00	0.00
591-550-925.000	WATER & SEWER	0.00	0.00	0.00	0.00	0.00
591-550-931.000	MAINT-SERVICES	0.00	5,296.69	0.00	(5,296.69)	100.00
591-550-934.000	SERVICE CONTRACTS	1,000.00	455.77	55.52	544.23	45.58
591-550-936.000	TECH SERVICES	3,500.00	2,854.14	0.00	645.86	81.55
591-550-958.000	DUES/MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
591-550-959.000	MISCELLANEOUS	150.00	0.00	0.00	150.00	0.00
591-550-960.000	BONDS	0.00	0.00	0.00	0.00	0.00
591-550-963.000	LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00
591-550-964.000	NSF CHECK CHARGES	120.00	0.00	0.00	120.00	0.00
591-550-965.000	EQUIPMENT PURCHASE	750.00	0.00	0.00	750.00	0.00
591-550-968.000	DEPRECIATION	0.00	0.00	0.00	0.00	0.00
591-550-981.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
591-550-990.000	BOND PAYMENT-PRINCIPAL	0.00	0.00	0.00	0.00	0.00
591-550-999.010	GEN. FUND SALARY TRANSFER	0.00	0.00	0.00	0.00	0.00
591-550-999.020	TRANSFER TO MAJOR	0.00	0.00	0.00	0.00	0.00
591-550-999.300	TRANSFER TO WATER BOND REDEMPTION	0.00	0.00	0.00	0.00	0.00
Total Dept 550 - COLLECTION		50,780.00	26,547.52	1,935.02	24,232.48	52.28
Dept 551 - UTILITY						
591-551-870.000	POWER PUMPING-GAS & OIL	0.00	0.00	0.00	0.00	0.00
591-551-921.000	POWER PUMPING-ELECTRIC	12,000.00	5,137.88	0.00	6,862.12	42.82
591-551-923.000	HEAT	0.00	0.00	0.00	0.00	0.00
591-551-957.000	GAS AND OIL-NON TRANSPORTATION	0.00	0.00	0.00	0.00	0.00
Total Dept 551 - UTILITY		12,000.00	5,137.88	0.00	6,862.12	42.82
Dept 552 - DISTRIBUTION						
591-552-703.000	SALARIES-DISTRIBUTION	45,000.00	18,437.07	3,331.43	26,562.93	40.97
591-552-703.010	OVERTIME PAY	2,000.00	1,862.25	825.93	137.75	93.11

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		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
		09/30/2021	MONTH 09/30/2021	BALANCE	% BDGT	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 591 - WATER FUND						
Expenditures						
591-552-703.020	HOLIDAY PAY	3,500.00	1,614.30	367.70	1,885.70	46.12
591-552-703.030	VACATION PAY	3,500.00	2,489.13	575.71	1,010.87	71.12
591-552-703.040	SICK/PERSONAL PAY	4,500.00	2,312.76	189.02	2,187.24	51.39
591-552-715.000	FICA/MEDICARE	7,500.00	4,813.71	663.12	2,686.29	64.18
591-552-716.000	UNEMPLOYMENT INSURANCE	50.00	1.31	0.00	48.69	2.62
591-552-717.000	WORKMAN'S COMP	1,500.00	1,015.34	0.00	484.66	67.69
591-552-718.000	PENSION	7,000.00	3,412.79	469.73	3,587.21	48.75
591-552-719.000	HEALTH INSURANCE	15,000.00	10,871.06	1,573.12	4,128.94	72.47
591-552-719.500	DISABILITY INSURANCE	1,500.00	748.44	106.92	751.56	49.90
591-552-720.000	LIFE INSURANCE	350.00	166.25	23.75	183.75	47.50
591-552-722.000	VISION REIMBURSEMENT	500.00	0.00	0.00	500.00	0.00
591-552-756.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00
591-552-768.000	UNIFORMS/BOOTS/ETC	1,000.00	0.00	0.00	1,000.00	0.00
591-552-776.000	SUPPLIES & MAINTENANCE	5,000.00	2,001.74	0.00	2,998.26	40.03
591-552-807.000	AUDIT	1,600.00	939.67	0.00	660.33	58.73
591-552-812.000	ENGINEERING	0.00	9,669.46	0.00	(9,669.46)	100.00
591-552-820.000	MISS DIG	0.00	0.00	0.00	0.00	0.00
591-552-821.000	WATER TESTING	3,750.00	825.00	125.00	2,925.00	22.00
591-552-822.000	CONTRACTUAL SERVICES	5,000.00	2,402.40	0.00	2,597.60	48.05
591-552-853.000	PHONE EXPENSE TRANSFER TO GF	0.00	0.00	0.00	0.00	0.00
591-552-853.020	CELL PHONE	1,800.00	538.99	62.48	1,261.01	29.94
591-552-864.000	CONF/WORKSHOPS	1,500.00	0.00	0.00	1,500.00	0.00
591-552-870.000	GAS & OIL	0.00	0.00	0.00	0.00	0.00
591-552-936.000	TECH SERVICES	3,500.00	398.00	0.00	3,102.00	11.37
591-552-943.000	EQUIPMENT RENTAL-WATER FUND	13,000.00	8,514.81	1,371.47	4,485.19	65.50
591-552-958.000	DUES/MEMBERSHIPS	800.00	850.00	0.00	(50.00)	106.25
591-552-959.000	MISCELLANEOUS	100.00	0.00	0.00	100.00	0.00
591-552-963.000	LIABILITY INSURANCE	2,600.00	2,596.07	0.00	3.93	99.85
591-552-965.000	EQUIPMENT PURCHASE	3,000.00	0.00	0.00	3,000.00	0.00
591-552-968.000	DEPRECIATION	0.00	0.00	0.00	0.00	0.00
591-552-970.000	DISTRIBUTION EQUIPMENT	0.00	0.00	0.00	0.00	0.00
591-552-981.000	CAPITAL OUTLAY	5,000.00	0.00	0.00	5,000.00	0.00
591-552-985.000	CAPITAL PROJECTS	6,000.00	0.00	0.00	6,000.00	0.00
Total Dept 552 - DISTRIBUTION		145,550.00	76,480.55	9,685.38	69,069.45	52.55
Dept 553 - WELLS/TOWER						
591-553-703.000	SALARIES-WELLS & TOWER	500.00	0.00	0.00	500.00	0.00
591-553-703.010	OVERTIME PAY	0.00	0.00	0.00	0.00	0.00
591-553-715.000	FICA/MEDICARE	50.00	0.00	0.00	50.00	0.00
591-553-931.000	MAINT.-WATER SERVICES	1,500.00	24,664.27	0.00	(23,164.27)	1,644.28
591-553-934.000	REPAIR WELLS	0.00	3,042.81	0.00	(3,042.81)	100.00
591-553-959.000	MISCELLANEOUS	150.00	0.00	0.00	150.00	0.00
591-553-963.000	LIABILITY INSURNACE	3,250.00	3,119.33	0.00	130.67	95.98
591-553-968.000	DEPRECIATION	0.00	0.00	0.00	0.00	0.00
591-553-981.000	CAPITAL OUTLAY	15,000.00	0.00	0.00	15,000.00	0.00
Total Dept 553 - WELLS/TOWER		20,450.00	30,826.41	0.00	(10,376.41)	150.74
Dept 990 - TRANSFERS						
591-990-999.010	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
Total Dept 990 - TRANSFERS		0.00	0.00	0.00	0.00	0.00

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Fund 591 - WATER FUND						
Expenditures						
TOTAL EXPENDITURES		251,080.00	149,481.74	12,925.58	101,598.26	59.54
Fund 591 - WATER FUND:						
TOTAL REVENUES		333,150.00	162,818.70	457.62	170,331.30	48.87
TOTAL EXPENDITURES		251,080.00	149,481.74	12,925.58	101,598.26	59.54
NET OF REVENUES & EXPENDITURES		82,070.00	13,336.96	(12,467.96)	68,733.04	16.25

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 596 - GARBAGE COLLECTION						
Revenues						
Dept 000						
596-000-628.000	TRASH SERVICE CHARGES	108,000.00	56,402.25	12.80	51,597.75	52.22
596-000-629.000	PENALTIES	300.00	227.43	38.19	72.57	75.81
596-000-664.100	INTEREST INCOME	0.00	(8.77)	0.00	8.77	100.00
596-000-664.120	INTEREST ON CHECKING-RECEIVING	20.00	10.49	0.00	9.51	52.45
596-000-671.000	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
596-000-672.000	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
596-000-679.390	TRANSFER FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		108,320.00	56,631.40	50.99	51,688.60	52.28
TOTAL REVENUES		108,320.00	56,631.40	50.99	51,688.60	52.28
Expenditures						
Dept 290 - CONTINGENCY						
596-290-969.000	CONTINGENCY	320.00	0.00	0.00	320.00	0.00
Total Dept 290 - CONTINGENCY		320.00	0.00	0.00	320.00	0.00
Dept 528 - RUBBISH COLLECTION/DISPOSAL						
596-528-919.000	WASTE AND RUBBISH DISPOSAL	108,000.00	55,108.68	0.00	52,891.32	51.03
Total Dept 528 - RUBBISH COLLECTION/DISPOSAL		108,000.00	55,108.68	0.00	52,891.32	51.03
TOTAL EXPENDITURES		108,320.00	55,108.68	0.00	53,211.32	50.88
Fund 596 - GARBAGE COLLECTION:						
TOTAL REVENUES		108,320.00	56,631.40	50.99	51,688.60	52.28
TOTAL EXPENDITURES		108,320.00	55,108.68	0.00	53,211.32	50.88
NET OF REVENUES & EXPENDITURES		0.00	1,522.72	50.99	(1,522.72)	100.00

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		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	09/30/2021	MONTH 09/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 661 - MOTOR POOL						
Revenues						
Dept 000						
661-000-501.000	GRANT PAYMENTS/FEDERAL	0.00	0.00	0.00	0.00	0.00
661-000-660.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
661-000-664.100	INTEREST INCOME	1,200.00	468.68	0.00	731.32	39.06
661-000-668.100	RENTAL EQUIPMENT-POLICE	25,000.00	0.00	0.00	25,000.00	0.00
661-000-668.200	RENTAL EQUIPMENT PARKS	13,500.00	18,062.76	9,134.14	(4,562.76)	133.80
661-000-668.300	RENTAL EQUIPMENT-LOCAL	30,000.00	39,624.66	0.00	(9,624.66)	132.08
661-000-668.305	EQUIP RENTAL TRAFFIC SERV LR	500.00	0.00	0.00	500.00	0.00
661-000-668.310	EQUIP RENTAL L/R ICE/SNOW	8,000.00	252.95	0.00	7,747.05	3.16
661-000-668.400	RENTAL EQUIPMENT-MAJOR	18,000.00	4,176.34	0.00	13,823.66	23.20
661-000-668.405	RENTAL EQUIP TRAFFIC SERV MR	500.00	0.00	0.00	500.00	0.00
661-000-668.410	EQUIP RENTAL M/R ICE/SNOW	8,000.00	155.58	0.00	7,844.42	1.94
661-000-668.500	RENTAL EQUIPMENT-WATER	13,000.00	7,143.34	0.00	5,856.66	54.95
661-000-668.600	RENTAL EQUIPMENT-SEWER LINE	10,000.00	8,797.52	0.00	1,202.48	87.98
661-000-668.605	LS MAINT. EQUIP RENTAL	8,500.00	0.00	0.00	8,500.00	0.00
661-000-668.700	RENTAL EQUIPMENT-PUBLIC WORKS	13,000.00	7,547.27	0.00	5,452.73	58.06
661-000-671.000	MISCELLANEOUS	15,000.00	0.00	0.00	15,000.00	0.00
661-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
661-000-679.040	TRANSFER FROM PARKS	0.00	0.00	0.00	0.00	0.00
661-000-679.310	TRANSFER FROM POLICE DEPT	0.00	0.00	0.00	0.00	0.00
661-000-679.390	TRANSFER FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
661-000-679.410	TRANSFER FROM DPW	0.00	0.00	0.00	0.00	0.00
Total Dept 000		164,200.00	86,229.10	9,134.14	77,970.90	52.51
TOTAL REVENUES		164,200.00	86,229.10	9,134.14	77,970.90	52.51
Expenditures						
Dept 000						
661-000-999.040	TRANSFER TO PARKS	0.00	0.00	0.00	0.00	0.00
661-000-999.310	TRANSFER TO POLICE DEPT.	0.00	0.00	0.00	0.00	0.00
661-000-999.410	TRANSFER TO PUBLIC WORKS DEP	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00
Dept 290 - CONTINGENCY						
661-290-969.000	CONTINGENCY	0.00	0.00	0.00	0.00	0.00
Total Dept 290 - CONTINGENCY		0.00	0.00	0.00	0.00	0.00
Dept 301 - POLICE DEPARTMENT						
661-301-870.000	GAS	6,500.00	4,877.21	814.37	1,622.79	75.03
661-301-871.000	OIL	0.00	0.00	0.00	0.00	0.00
661-301-872.000	TIRES	2,000.00	0.00	0.00	2,000.00	0.00
661-301-930.000	REPAIRS	3,000.00	407.50	0.00	2,592.50	13.58
661-301-962.000	INSURANCE	0.00	0.00	0.00	0.00	0.00
661-301-963.000	MULTI-PERIL INSURANCE	6,000.00	5,971.72	0.00	28.28	99.53
661-301-968.000	DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
661-301-970.000	EQUIPMENT PURCHASED	7,500.00	156.49	0.00	7,343.51	2.09
661-301-981.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
Total Dept 301 - POLICE DEPARTMENT		25,000.00	11,412.92	814.37	13,587.08	45.65

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Fund 661 - MOTOR POOL						
Expenditures						
Dept 441 - DPW						
661-441-807.000	AUDIT	450.00	683.69	0.00	(233.69)	151.93
661-441-870.000	GAS	12,000.00	8,166.26	0.00	3,833.74	68.05
661-441-871.000	OIL	250.00	0.00	0.00	250.00	0.00
661-441-872.000	TIRES	2,000.00	0.00	0.00	2,000.00	0.00
661-441-930.000	REPAIRS & MAINTENANCE	8,500.00	5,708.88	16.29	2,791.12	67.16
661-441-962.000	INSURANCE	0.00	0.00	0.00	0.00	0.00
661-441-963.000	MULTI-PERIL INSURANCE	6,750.00	6,696.06	0.00	53.94	99.20
661-441-968.000	DEPRECIATION	0.00	0.00	0.00	0.00	0.00
661-441-970.000	EQUIPMENT PURCHASED	0.00	0.00	0.00	0.00	0.00
661-441-981.000	CAPITAL OUTLAY	120,000.00	131,077.35	0.00	(11,077.35)	109.23
661-441-995.000	MOTOR POOL-INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
Total Dept 441 - DPW		149,950.00	152,332.24	16.29	(2,382.24)	101.59
Dept 483 - ADMINISTRATION						
661-483-703.172	MANAGER SALARY	3,100.00	1,710.61	293.74	1,389.39	55.18
661-483-703.215	CLERK SALARY	2,400.00	1,101.89	45.46	1,298.11	45.91
661-483-715.000	FICA/MEDICARE	600.00	19.70	19.70	580.30	3.28
661-483-715.172	MANAGER FICA	0.00	0.00	0.00	0.00	0.00
661-483-715.215	CLERK FICA	0.00	0.00	0.00	0.00	0.00
661-483-718.000	PENSION	0.00	7.50	7.50	(7.50)	100.00
661-483-718.172	MANAGER PENSION	0.00	0.00	0.00	0.00	0.00
661-483-718.215	CLERK PENSION	0.00	0.00	0.00	0.00	0.00
661-483-719.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
661-483-719.172	MANAGER HEALTH INS	0.00	0.00	0.00	0.00	0.00
661-483-719.215	CLERK HEALTH INS	0.00	0.00	0.00	0.00	0.00
661-483-999.010	GEN. FUND SALARY TRANSFER	7,660.00	0.00	0.00	7,660.00	0.00
Total Dept 483 - ADMINISTRATION		13,760.00	2,839.70	366.40	10,920.30	20.64
TOTAL EXPENDITURES		188,710.00	166,584.86	1,197.06	22,125.14	88.28
Fund 661 - MOTOR POOL:						
TOTAL REVENUES		164,200.00	86,229.10	9,134.14	77,970.90	52.51
TOTAL EXPENDITURES		188,710.00	166,584.86	1,197.06	22,125.14	88.28
NET OF REVENUES & EXPENDITURES		(24,510.00)	(80,355.76)	7,937.08	55,845.76	327.85

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE		
Fund 900 - GENERAL CAPITAL ASSETS								
Expenditures								
Dept 101 - VILLAGE COUNCIL								
900-101-968.000	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	
Total Dept 101 - VILLAGE COUNCIL		0.00	0.00	0.00	0.00	0.00	0.00	
Dept 215 - VILLAGE CLERK								
900-215-981.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	
Total Dept 215 - VILLAGE CLERK		0.00	0.00	0.00	0.00	0.00	0.00	
Dept 253 - VILLAGE TREASURER								
900-253-981.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	
Total Dept 253 - VILLAGE TREASURER		0.00	0.00	0.00	0.00	0.00	0.00	
Dept 301 - POLICE DEPARTMENT								
900-301-968.000	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	
900-301-981.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	
Total Dept 301 - POLICE DEPARTMENT		0.00	0.00	0.00	0.00	0.00	0.00	
Dept 441 - DPW								
900-441-968.000	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	
Total Dept 441 - DPW		0.00	0.00	0.00	0.00	0.00	0.00	
Dept 749 - COMMUNITY PROMOTION								
900-749-968.000	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	
Total Dept 749 - COMMUNITY PROMOTION		0.00	0.00	0.00	0.00	0.00	0.00	
Dept 751 - PARKS AND RECREATION								
900-751-968.000	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	
900-751-981.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	
Total Dept 751 - PARKS AND RECREATION		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
Fund 900 - GENERAL CAPITAL ASSETS:								
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 901 - BUSINESS TYPE GASB 34 ADJUSTMENTS						
Expenditures						
Dept 549 - MAINTENANCE-LIFT STATIONS						
901-549-943.000	PW EQUIPMENT RENTALGENERAL FUN	0.00	0.00	0.00	0.00	0.00
Total Dept 549 - MAINTENANCE-LIFT STATIONS		0.00	0.00	0.00	0.00	0.00
Dept 552 - DISTRIBUTION						
901-552-943.000	PW EQUIPMENT RENTALGENERAL FUN	0.00	0.00	0.00	0.00	0.00
Total Dept 552 - DISTRIBUTION		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 901 - BUSINESS TYPE GASB 34 ADJUSTMENTS:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 902 - WATER FUND GASB 34 ADJUSTMENTS						
Expenditures						
Dept 552 - DISTRIBUTION						
902-552-943.000	PW EQUIPMENT RENTALGENERAL FUN	0.00	0.00	0.00	0.00	0.00
Total Dept 552 - DISTRIBUTION		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 902 - WATER FUND GASB 34 ADJUSTMENTS:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2021	MONTH 09/30/2021	BALANCE		
		NORMAL	(ABNORMAL)	INCREASE	(DECREASE)	NORMAL	(ABNORMAL)
Fund 976 - GOVERNMENTAL FULL ACCRUAL							
Revenues							
Dept 000							
976-000-447.000	ADMIN. FEE TREASURER	0.00	0.00		0.00	0.00	0.00
976-000-574.000	STATE REVENUE SHARING	0.00	0.00		0.00	0.00	0.00
976-000-668.100	RENTAL EQUIPMENT-POLICE	0.00	0.00		0.00	0.00	0.00
976-000-673.000	SALE OF FIXED ASSETS	0.00	0.00		0.00	0.00	0.00
976-000-679.020	SALARY TRANSFER-MAJOR ROADS	0.00	0.00		0.00	0.00	0.00
976-000-679.230	TRANSFER FROM STREETS	0.00	0.00		0.00	0.00	0.00
976-000-679.300	TRANSFER-STREET TAXES	0.00	0.00		0.00	0.00	0.00
Total Dept 000		0.00	0.00		0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00		0.00	0.00	0.00
Expenditures							
Dept 101 - VILLAGE COUNCIL							
976-101-703.030	VACATION PAY	0.00	0.00		0.00	0.00	0.00
Total Dept 101 - VILLAGE COUNCIL		0.00	0.00		0.00	0.00	0.00
Dept 301 - POLICE DEPARTMENT							
976-301-943.000	PW EQUIPMENT RENTALGENERAL FUN	0.00	0.00		0.00	0.00	0.00
Total Dept 301 - POLICE DEPARTMENT		0.00	0.00		0.00	0.00	0.00
Dept 463 - MAINTENANCE							
976-463-943.000	PW EQUIPMENT RENTALGENERAL FUN	0.00	0.00		0.00	0.00	0.00
Total Dept 463 - MAINTENANCE		0.00	0.00		0.00	0.00	0.00
Dept 483 - ADMINISTRATION							
976-483-999.030	TRANSFER TO LOCAL ROADS	0.00	0.00		0.00	0.00	0.00
Total Dept 483 - ADMINISTRATION		0.00	0.00		0.00	0.00	0.00
Dept 728 - ECONOMIC DEVELOPMENT							
976-728-999.010	TRANSFER TO GENERAL FUND	0.00	0.00		0.00	0.00	0.00
976-728-999.030	TRANSFER TO LOCAL ROADS	0.00	0.00		0.00	0.00	0.00
Total Dept 728 - ECONOMIC DEVELOPMENT		0.00	0.00		0.00	0.00	0.00
Dept 751 - PARKS AND RECREATION							
976-751-943.000	PW EQUIPMENT RENTALGENERAL FUN	0.00	0.00		0.00	0.00	0.00
976-751-981.000	CAPITAL OUTLAY	0.00	0.00		0.00	0.00	0.00
Total Dept 751 - PARKS AND RECREATION		0.00	0.00		0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00		0.00	0.00	0.00

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 976 - GOVERNMENTAL FULL ACCRUAL						
Fund 976 - GOVERNMENTAL FULL ACCRUAL:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES - ALL FUNDS		2,317,089.00	1,421,088.43	242,405.05	896,000.57	61.33
TOTAL EXPENDITURES - ALL FUNDS		2,373,891.00	1,099,498.81	85,846.43	1,274,392.19	46.32
NET OF REVENUES & EXPENDITURES		(56,802.00)	321,589.62	156,558.62	(378,391.62)	566.16