

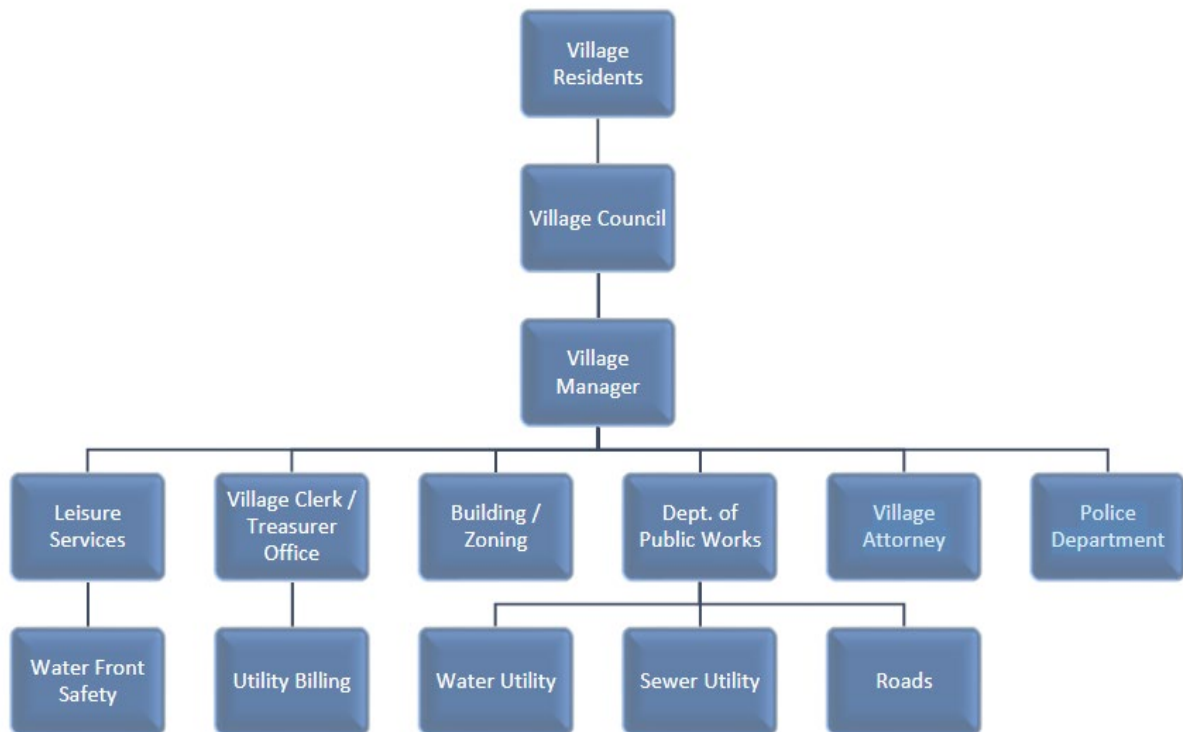


*FISCAL YEAR 2024
ANNUAL APPROPRIATION BILL
MARCH 1, 2023 – FEBRUARY 29, 2024*

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The chart below illustrates the organizational structure within the Village.



VILLAGE COUNCIL

Trustee – Harvey Beute
Trustee – Kim Gunther
Trustee – Bob Mead Jr.
Trustee – Jessica Pelfrey
Trustee – Cindy Pachner
President Pro Tempore - Charlene Jackson
President - Ali Elwaer

VILLAGE ADMINISTRATION

Village Manager – Christopher Tapper
Village Clerk/Treasurer – Megan Duncan
Chief of Police -Thomas VanDerWoude
DPW Forman - James Ebeling

February 6, 2023

To the Members of the Village Council,

In accordance with Section 2-202. – Duties of the Village Manager, Article (3), I am pleased to present for your consideration, the Fiscal Year 2023-2024 Annual Budget. Annual Budget, which begins on March 1, 2023. This budget was put together with the support of the Budget Committee and of the administrative staff of the Village of Decatur. I would personally like to thank the Budget Committee, Trustee Jessica Pelfrey, President Pro Tem, Charlene Jackson, President Ali Elwear, along with Department Heads, Chief of Police Thomas VanDerWoude and Forman, James Ebeling for the work they put into this year's budget.

This budget, which was developed and confirms to generally accepted accounting principles as established by Governmental Accounting Standards Board, is intended to serve as a plan of financial operations embodying an estimate of expenditures for the next fiscal year and the means of financing them along with a management and operational plan for allocation of resources during the Fiscal Year 2023-2024.

As you will see in the following pages, we are estimating that in Fiscal Year 2023-2024 we will generate \$3,188,711.00 in revenue while expending \$2,907,035.74. This will result in a budget surplus. It should be noted that the subsequent surplus will accrue in the multiple funds. The primary influence of this surplus will accumulate due to the previously approved Council capital improvement projects related to the USDA, Water, Sewer, and Local Street construction. It should be noted, most of the expenditures and revenues for these activities will cross fiscal years.

To accomplish these goals the Village will continue to operate with a millage rate of 11.8068 for general operations, and 4.9566 millage rate for general street operations, and 2.0000 millage rate for the Downtown Development Authority. As previous discussed in Fiscal Year 2023-2024, Council will continue the recommended Water & Sewer rate increase to cover the operations of those systems in accordance with the recommendations set forth to obtain USDA funding for the Water & Sewer Systems Improvements.

Christopher Tapper

Christopher Tapper
Village Manager

VILLAGE OF DECATUR
ANNUAL ADMINISTRATIVE APPOINTMENT LIST

Zoning Administrator – Christopher Tapper – Village Manager, Joe Kline, Safebuilt

Street Administrator – Christopher Tapper – Village Manager

President Pro Tem – Charlene Jackson

Village Freedom of Information Coordinator (FOIA) – Megan Duncan

Village Attorney – Nicholas Curcio – The Curcio Law Firm (Village General Console)

Roger Swets, Dickinson Wright, PLLC (Bond Console)

Village Auditor's – Gabridge & Company

Village Finance Administration Services – Siegfried Crandall PC

Village Planner – Rebecca Harvey, Harvey Consultant Service, LLC

Village Assessor - Shalice Northrop

Village Fire & Quick Response Department – Decatur Hamilton Fire & QR

Village Banking & Financial Intuitions - First State Bank Decatur, Honor Credit Union Decatur

Village Building Department & Building Officials – Safebuilt

Village Waste Hauler – Republic Services

Village Information & Technology Services – I.T. Right and Van Buren County IT

Village Finance and Record Management Services – BS&A

Village Engineering, Land Survey, Architecture and Designs – Abonmarche,
Wightman & Associations (USDA project)

Village Environmental & Geologist Services – Eric Larcinese - Holocene Environmental LLC

Village Insurance Agency & Liabilities – Michigan Municipal League

Village Publication & Notification – Decatur Republican, Courier Leader, Village website

VILLAGE OF DECATUR
COMMITTEE APPOINTMENT LIST

Village Life & Health Insurance Agency, Group Benefits - Miller-Schuring Agency

Budget Committee (one year term 2023) – President Pro Tem, Charlene Jackson, Trustee Jessica Pelfrey,
President, Ali Elwear

Parks and Recreation Committee (three-year term 2023-2026) – President Pro Tem, Charlene Jackson, Trustee
Jessica Pelfrey, Janice Benson, Village Clerk-Treasurer, Megan Duncan, Kande Hawks, Nicky Fassett,
Administrative Assistant, Shantel Pentland

Planning Commission – Chairperson, Blaine Rex (term expires 2023), Vice Chair, Janet Moelaart (term expires
2023), Secretary, Mike Verran (term expires 2023), Village Council Trustee, Cindy Pachner (term expires 2026)

Zoning Board of Appeals – President Ali Elwear, President Pro Tem, Charlene Jackson, Trustee Robert Mead Jr,
Trustee Harvey Beute, Trustee Kim Gunther, Trustee Cindy Pachner, Trustee Jessica Pelfrey

Downtown Development Authority - President Ali Elwear, President/Chairperson, James Creagen (term expires
2023), Vice Chair, Lee Moser (term expires 2023), Secretary, Jay Newell (term expires 2023), Roger Kemp (term
expires 2025), Elissa Zimmer (term expires 2025), Mary Miller (term expires 2025), Jani Swihart (term expires
2025), Matt Cooper (term expires 2025).

Rental Committee (one year term 2023) – President Pro Tem, Charlene Jackson, Trustee Jessica Pelfrey, President
Ali Elwear, Wes Marko

Fire Board – Terry Newell (term expires 2024), Michell Gateley (term expires 2026)

VILLAGE OF DECATUR
COUNTY OF VAN BUREN
STATE OF MICHIGAN

RESOLUTION 2022-012: VILLAGE OF DECATUR PUBLIC MEETING SCHEDULE FOR 2023.

WHEREAS, a local Municipality has the right to set their own Regular Meeting schedule by Resolution; and

WHEREAS, The Village of Decatur is required by law to have one Regular Meeting every month; and

WHEREAS, The Regular Meeting Schedule will be posted at Village Offices throughout the duration of the 2023 Calendar Year. The Village of Decatur, Trustee's meet at 7:00PM for on the first Monday of each month unless otherwise posted. Meetings are held in the Council Chambers of the Decatur Village Hall, 114/116 N. Phelps Street, Decatur, Michigan. The Village Council will also from time to time meet electronically allowable under PA 228 of 2020.

January 3, 2023 (Tuesday) February 6, 2023, March 6, 2023, April 3, 2023,
May 1, 2023, June 5, 2023, July 10, 2023, August 7, 2023,
September 11, 2023, October 2, 2023, November 6, 2023, December 4, 2023

DOWNTOWN DEVELOPMENT AUTHORITY

The Decatur Village DDA meets on the second Wednesday of each month, at 1:00 P.M. unless otherwise posted. Meetings are held in the Council Chambers of the Decatur Village Hall, 114/116 N. Phelps, Decatur, MI 49045.

PLANNING COMMISSION

The Decatur Village Planning Commission meets on the third Thursday of each month, at 1:00 P.M. unless otherwise posted. Meetings are held in the Council Chambers of the Decatur Hall, 114/116 N. Phelps, Decatur, MI 49045.

ZONING BOARD OF APPEALS

The Zoning Board of Appeals meets as needed on the first Monday of each month, at 6:00 P.M. unless otherwise posted. Meetings are held in the Council Chambers of the Decatur Village Hall, 114/116 N. Phelps, Decatur, MI 49045.

PARKS AND RECREATION COMMITTEE

The Parks and Recreation Committee meets on the third Monday of each month, at 4:30 P.M. unless otherwise posted. Meetings are held in the Council Chambers of the Decatur Village Hall, 114/116 N. Phelps, Decatur, MI 49045.
NOW, THEREFORE, BE IT RESOLVED, the following is the current Regular Meeting Schedule for the 2023 Calendar Year for The Village of Decatur.

RESOLUTION DECLARED ADOPTED, this 5th day of December 2022.

➤ **General Fund 101**

The General Fund retains property taxes, revenue sharing from the State of Michigan and fees that are paid to the Village. The General Fund is classified as a Governmental Fund, which does place some restrictions on the types of expenses that can be allocated. However, the General Fund is unique in that it's funds can be used on a wide range of approved projects. Outside of our Enterprise Funds (Water/Sewer), the General Fund provides the Village with the greatest amount of flexibility. Therefore, it's important to maintain a healthy fund balance in the General Fund and ensure that all other funds are being used to their fullest extent first. The departments within the General Fund include Police, Village Hall, Building Inspector, General DPW, Parks and Recreation, Clerk, Treasurer, and Manager.

101-VILLAGE COUNCIL

137-ATTORNEY

172-VILLAGE MANAGER

215/253-VILLAGE CLERK/TREASURER

262-ELECTIONS

265-VILLAGE HALL

301- PD

302-CROSSING GUARDS

371-BUILDING INSPECTOR

441-DPW

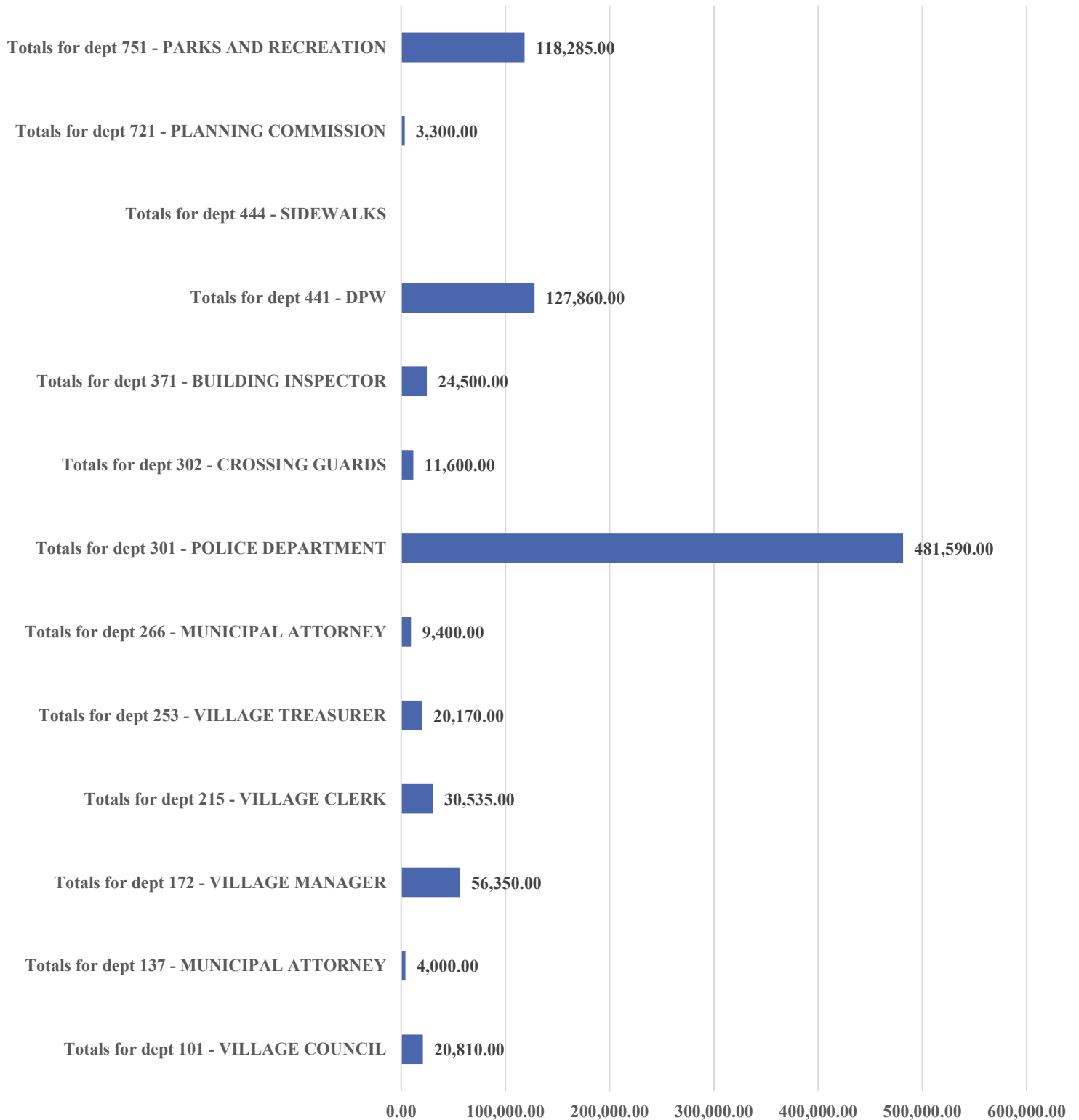
751-PARKS & RECREATION

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

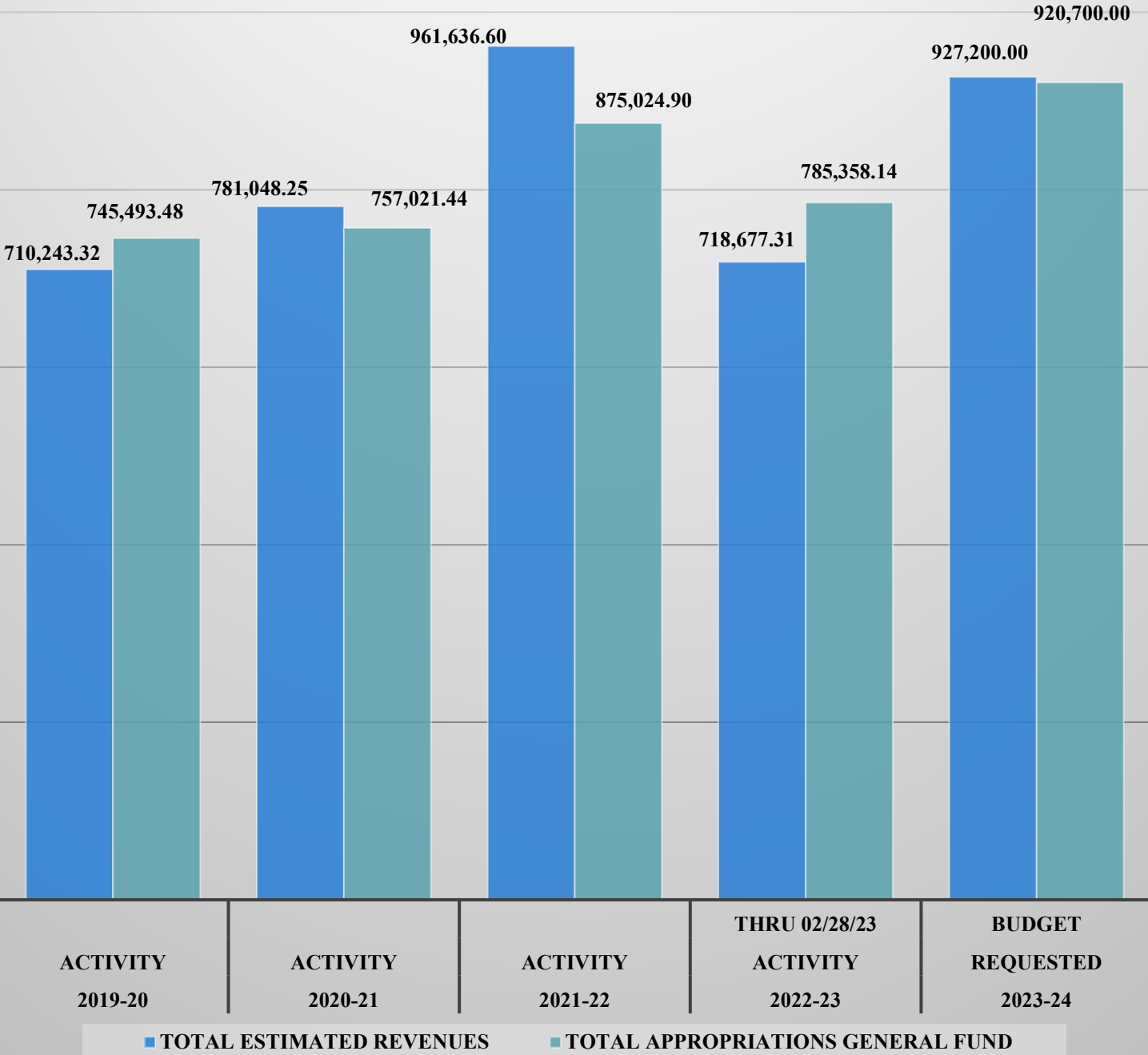
GENERAL FUND (101)

GL NUMBER	2019-20	2020-21	2021-22	2022-23	2023-24
	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 02/28/23	REQUESTED BUDGET
TOTAL ESTIMATED REVENUES	710,243.32	781,048.25	961,636.60	718,677.31	927,200.00
Totals for dept 101 - VILLAGE COUNCIL	20,783.50	25,951.46	39,681.78	31,992.20	20,810.00
Totals for dept 137 - MUNICIPAL ATTORNEY			9,530.50	13,421.46	4,000.00
Totals for dept 172 - VILLAGE MANAGER	56,645.93	53,076.66	62,653.88	45,767.67	56,350.00
Totals for dept 215 - VILLAGE CLERK	29,678.33	38,042.07	38,886.35	29,577.16	30,535.00
Totals for dept 253 - VILLAGE TREASURER	12,472.58	7,346.07	10,954.44	17,524.80	20,170.00
Totals for dept 266 - MUNICIPAL ATTORNEY	5,853.44	4,877.50	8,000.00	6,849.25	9,400.00
Totals for dept 301 - POLICE DEPARTMENT	407,971.21	457,843.82	484,941.43	398,696.73	481,590.00
Totals for dept 302 - CROSSING GUARDS	8,725.27	6,742.58	13,143.91	11,496.88	11,600.00
Totals for dept 371 - BUILDING INSPECTOR	263.81		11,533.01	25,568.38	24,500.00
Totals for dept 441 - DPW	105,870.70	80,513.13	113,784.67	120,908.02	127,860.00
Totals for dept 444 - SIDEWALKS	1,215.00				
Totals for dept 721 - PLANNING COMMISSION			1,965.00	2,707.40	3,300.00
Totals for dept 751 - PARKS AND RECREATION	83,737.28	49,036.47	62,727.60	64,915.40	118,285.00
TOTAL APPROPRIATIONS GENERAL FUND	745,493.48	757,021.44	875,024.90	785,358.14	920,700.00
NET OF REVENUES/APPROPRIATIONS - FUND 101	(35,250.16)	24,026.81	86,611.70	(66,680.83)	6,500.00
BEGINNING FUND BALANCE	558,225.77	549,781.13	573,807.94	660,419.64	593,738.81
FUND BALANCE ADJUSTMENTS	26,805.52				
ENDING FUND BALANCE	549,781.13	573,807.94	660,419.64	593,738.81	600,238.81

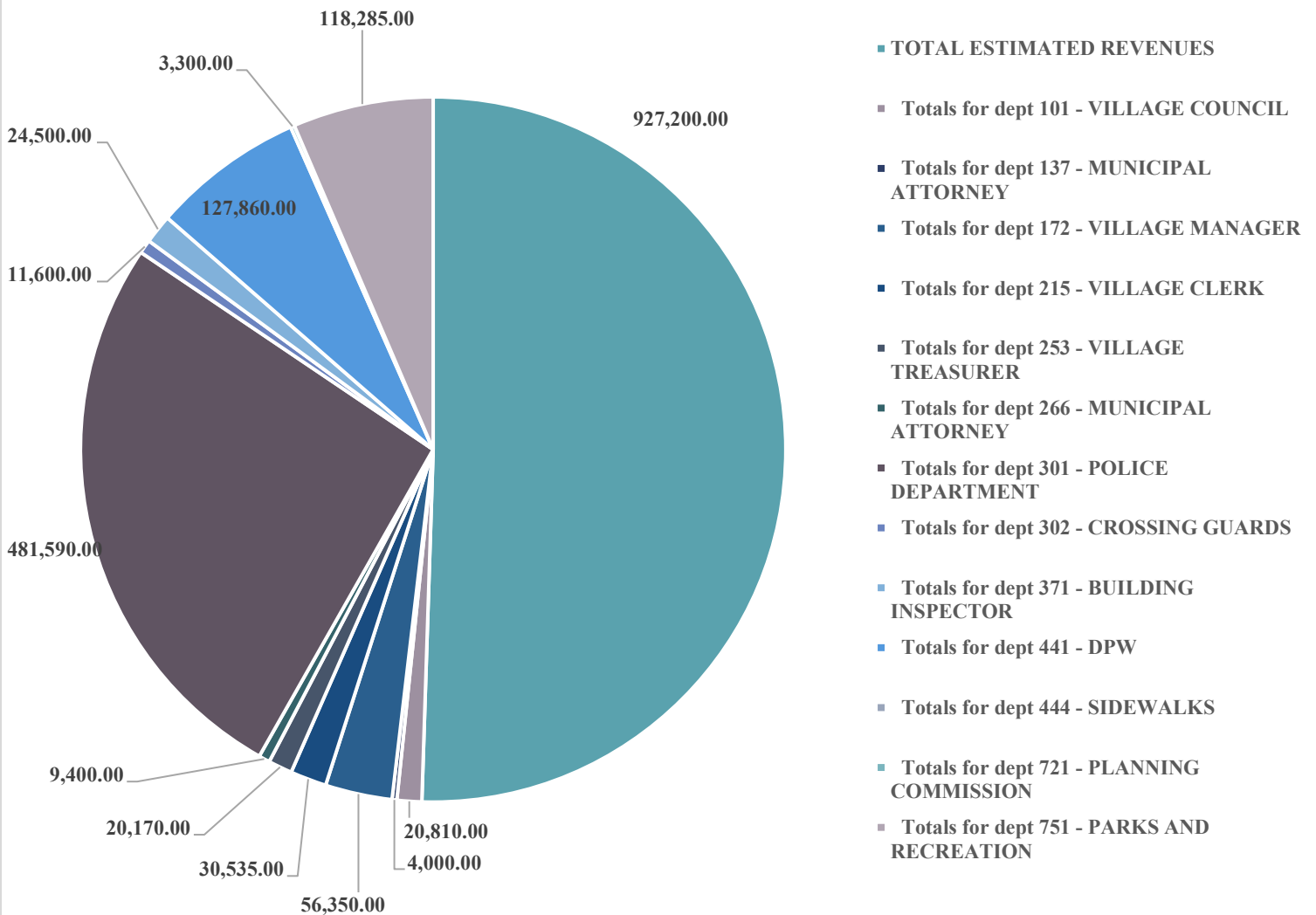
GENERAL FUND ACTIVITY BY DEPARTMENT FY 2024



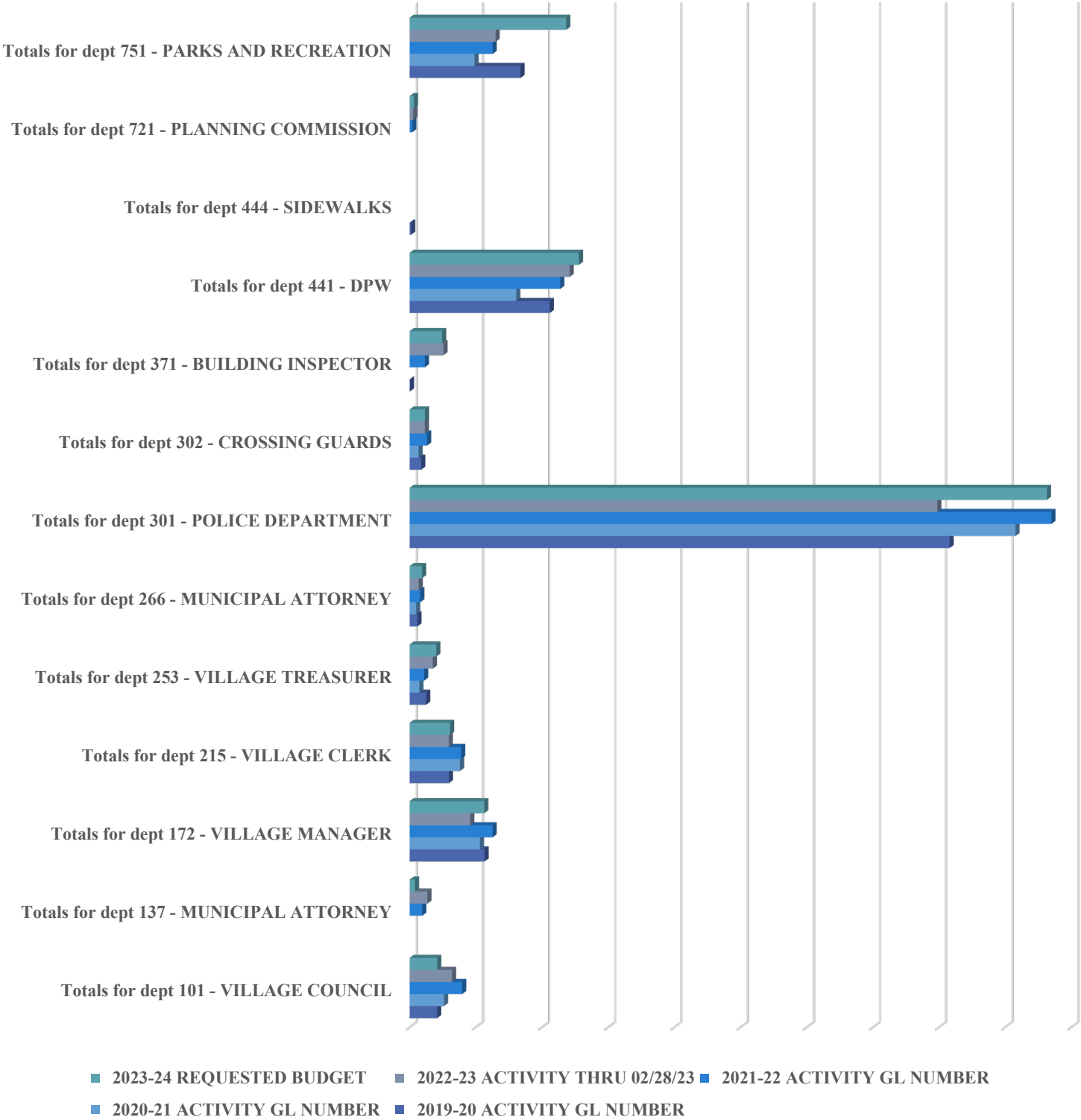
**GENERAL FUND - 101
REVENUES VS. APPROPRIATIONS**



GENERAL FUND - 101 SUMMARY OF APPROPRIATIONS VS. REVENUES



GENERAL FUND - 101
SUMMARY OF APPROPRIATIONS BY DEPARTMENT BY FISCAL
YEAR



➤ **Road Funds 202 – 203 - 230**

The Road Funds (Major and Local) are both Governmental Funds as well. They are funded by taxes and revenue sharing from the State of Michigan. These funds must be used to improve the local and major streets of the Village. In addition, 1% of all road fund expenditures in a rolling 10-year timeframe must be utilized to fund non-motorized improvements such as sidewalks, striping, or lighting.

463-MAINTENANCE

474-TRAFFIC SERVICES

479-SNOW REMOVAL

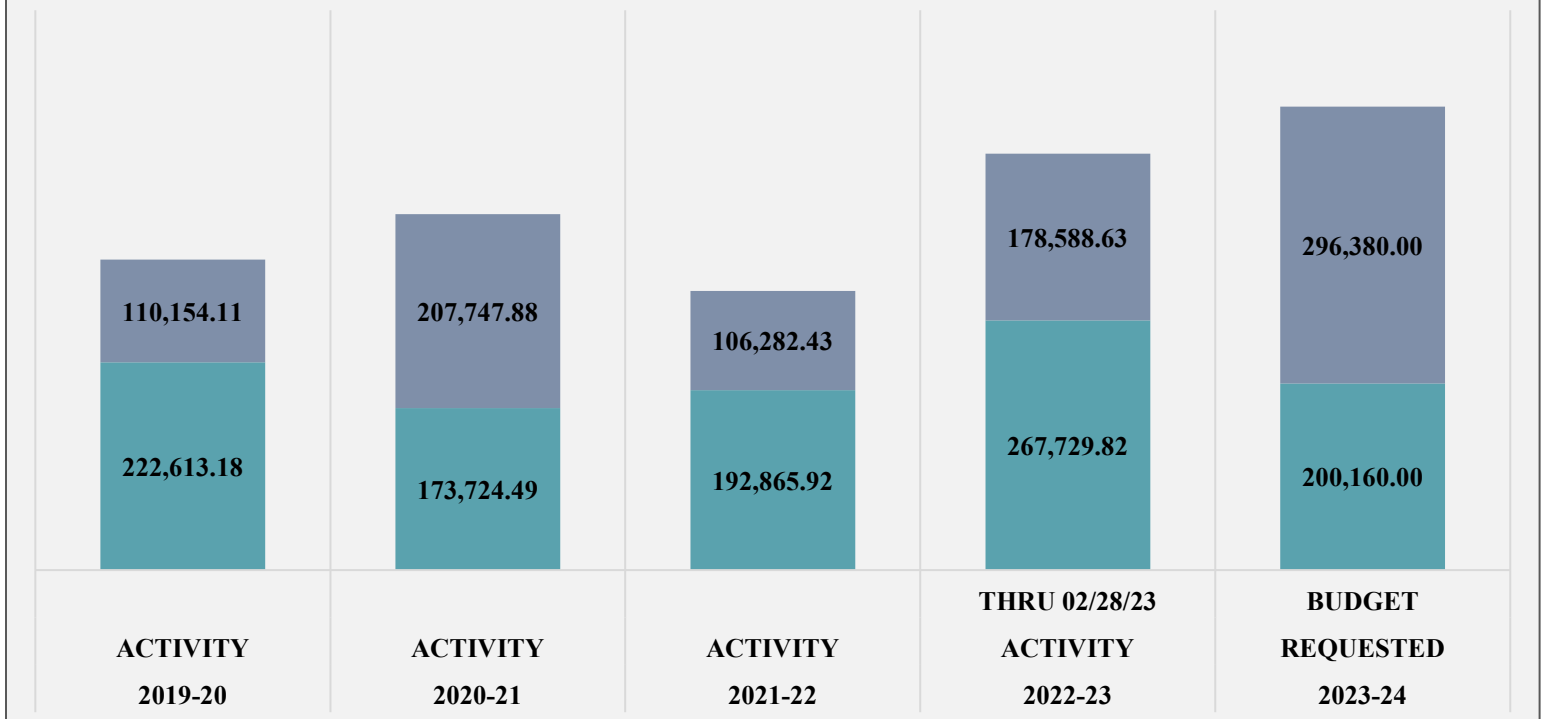
483-ADMINISTRATION

MAJOR ROADS FUND (202)

GL NUMBER	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2023-24 REQUESTED BUDGET
TOTAL ESTIMATED REVENUES	222,613.18	173,724.49	192,865.92	267,729.82	200,160.00
Totals for dept 463 - MAINTENANCE	86,343.33	177,868.80	66,862.76	156,581.27	259,380.00
Totals for dept 474 - TRAFFIC	4,117.49	-67.50	7,912.00	30.00	7,900.00
Totals for dept 479 - ICE/SNOW	14,669.32	19,411.07	17,706.91	5,637.95	10,800.00
Totals for dept 483 - ADMINISTRATION	5,023.97	10,535.51	13,800.76	16,339.41	18,300.00
TOTAL APPROPRIATIONS	110,154.11	207,747.88	106,282.43	178,588.63	296,380.00
NET OF REVENUES/APPROPRIATIONS - FUND 202	112,459.07	(34,023.39)	86,583.49	89,141.19	(96,220.00)
BEGINNING FUND BALANCE	532,286.37	644,745.44	610,722.05	697,305.54	786,446.73
ENDING FUND BALANCE	644,745.44	610,722.05	697,305.54	786,446.73	690,226.73

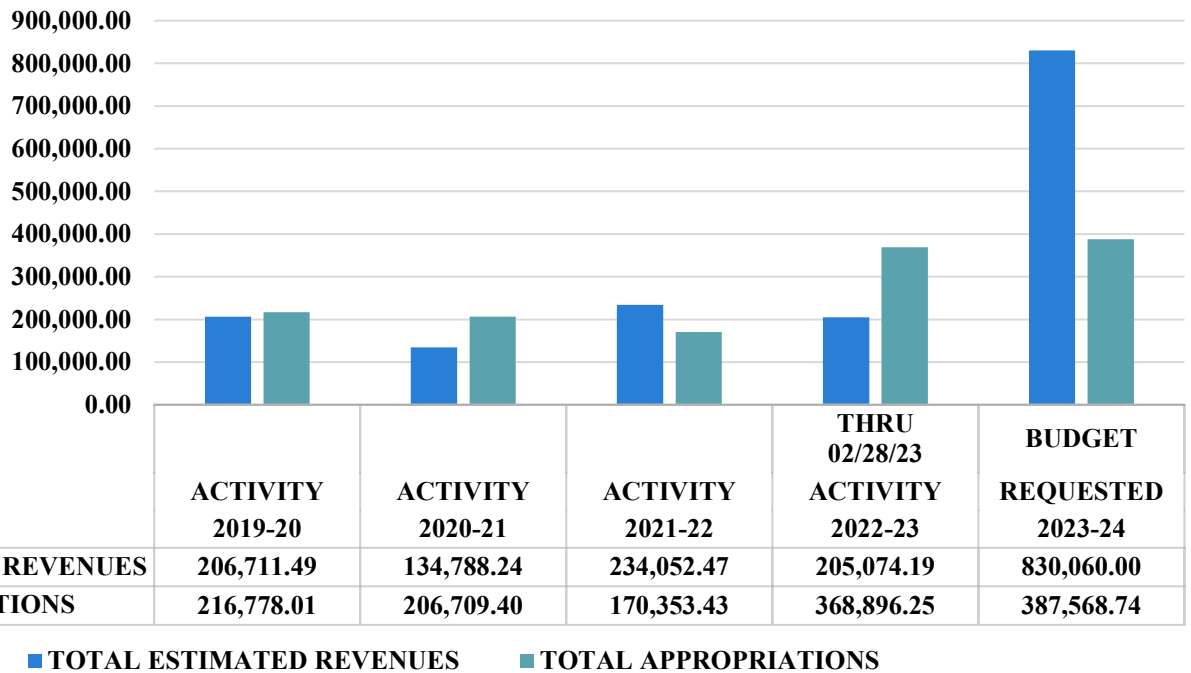
Major Street Fund - 202

■ TOTAL ESTIMATED REVENUES
 ■ TOTAL APPROPRIATIONS



LOCAL ROADS FUND (203)

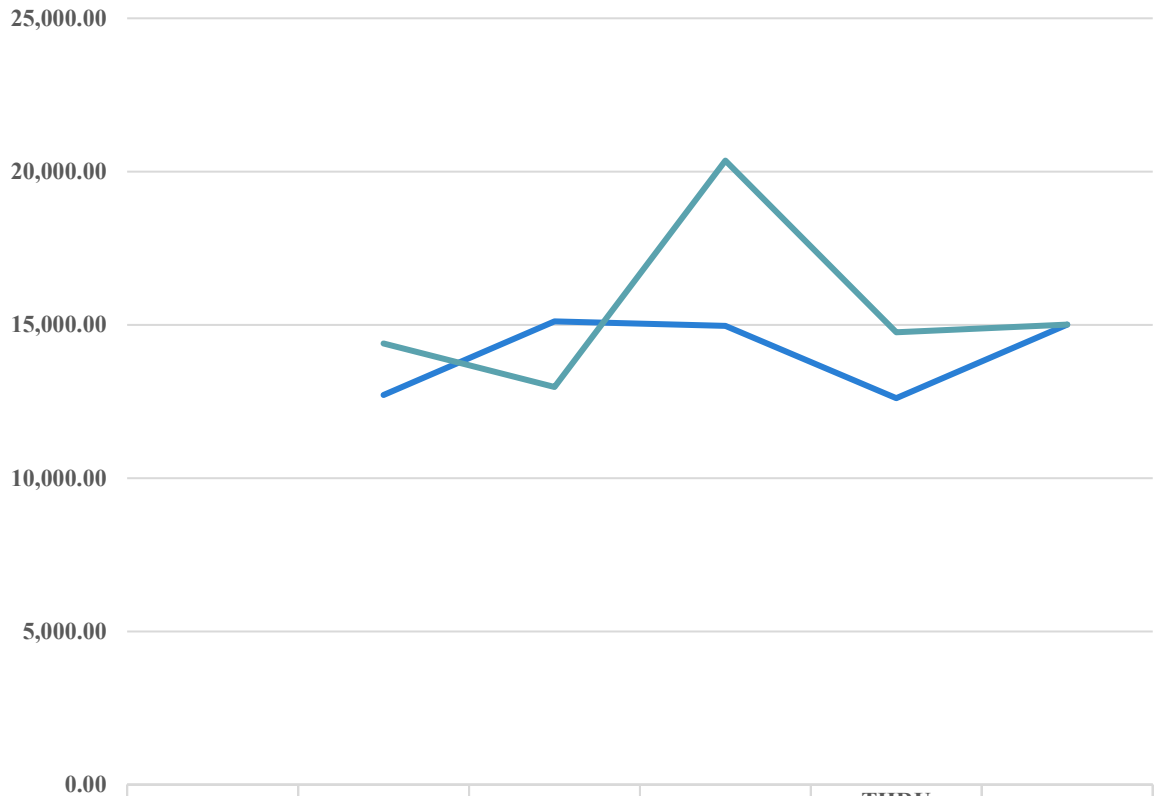
GL NUMBER	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2023-24 REQUESTED BUDGET
TOTAL ESTIMATED REVENUES	206,711.49	134,788.24	234,052.47	205,074.19	830,060.00
Totals for dept 463 - MAINTENANCE	192,185.36	178,622.21	145,260.73	347,975.98	304,160.00
Totals for dept 474 - TRAFFIC	4,478.50	775.64	2,163.74	371.89	400.00
Totals for dept 479 - ICE/SNOW	15,090.31	16,776.02	9,128.24	3,209.39	1,000.00
Totals for dept 482 - ADMINISTRATION - USDA				1,000.00	305,560.00
Totals for dept 483 - ADMINISTRATION	5,023.84	10,535.53	13,800.72	16,338.99	19,200.00
TOTAL APPROPRIATIONS	216,778.01	206,709.40	170,353.43	368,896.25	387,568.74
NET OF REVENUES/APPROPRIATIONS - FUND 203	(10,066.52)	(71,921.16)	63,699.04	(163,822.06)	463,178.54
BEGINNING FUND BALANCE	229,603.50	192,731.46	120,810.30	184,509.34	20,687.28
FUND BALANCE ADJUSTMENTS	(26,805.52)				
ENDING FUND BALANCE	192,731.46	120,810.30	184,509.34	20,687.28	483,865.82

LOCAL STREETS FUND - 203

SALVAGE VEHICLE FUND (213)

GL NUMBER	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2023-24 REQUESTED BUDGET
TOTAL ESTIMATED REVENUES	12,713.00	15,113.29	14,962.86	12,608.33	15,010.00
TOTAL APPROPRIATIONS	14,392.06	12,972.99	20,358.01	14,757.84	15,010.00
NET OF REVENUES/APPROPRIATIONS - FUND 213	(1,679.06)	2,140.30	(5,395.15)	(2,149.51)	
BEGINNING FUND BALANCE	26,602.48	24,923.42	27,063.72	21,668.57	19,519.06
ENDING FUND BALANCE	24,923.42	27,063.72	21,668.57	19,519.06	19,519.06

SALVAGE VEHICLE - 596



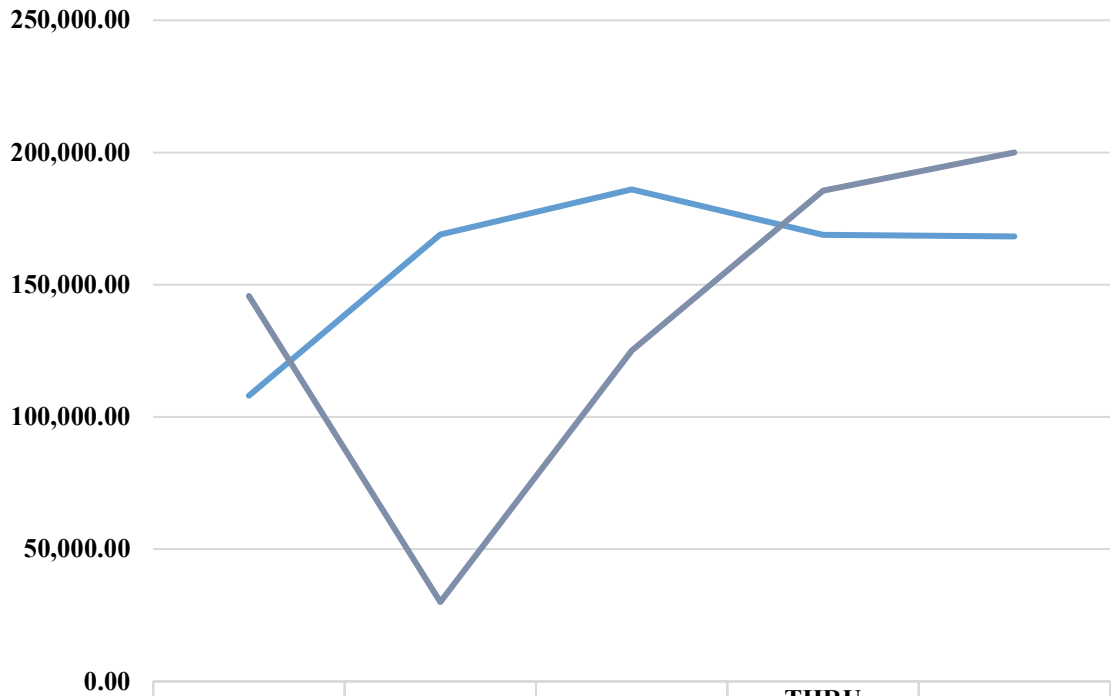
	ACTIVITY 2019-20	ACTIVITY 2020-21	ACTIVITY 2021-22	THRU 02/28/23 ACTIVITY 2022-23	BUDGET REQUESTED 2023-24
TOTAL ESTIMATED REVENUES	12,713.00	15,113.29	14,962.86	12,608.33	15,010.00
TOTAL APPROPRIATIONS	14,392.06	12,972.99	20,358.01	14,757.84	15,010.00

— TOTAL ESTIMATED REVENUES — TOTAL APPROPRIATIONS

STREETS FUND (230)

GL NUMBER	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2023-24 REQUESTED BUDGET
TOTAL ESTIMATED REVENUES	108,024.28	169,003.05	186,033.87	168,902.58	168,200.00
TOTAL APPROPRIATIONS	145,740.00	30,000.00	125,000.00	185,500.00	200,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 204	(37,715.72)	139,003.05	61,033.87	(16,597.42)	(31,800.00)
BEGINNING FUND BALANCE	78,700.01	40,984.29	179,987.34	241,021.21	224,423.79
ENDING FUND BALANCE	40,984.29	179,987.34	241,021.21	224,423.79	192,623.79

MUNICIPAL STREET 204



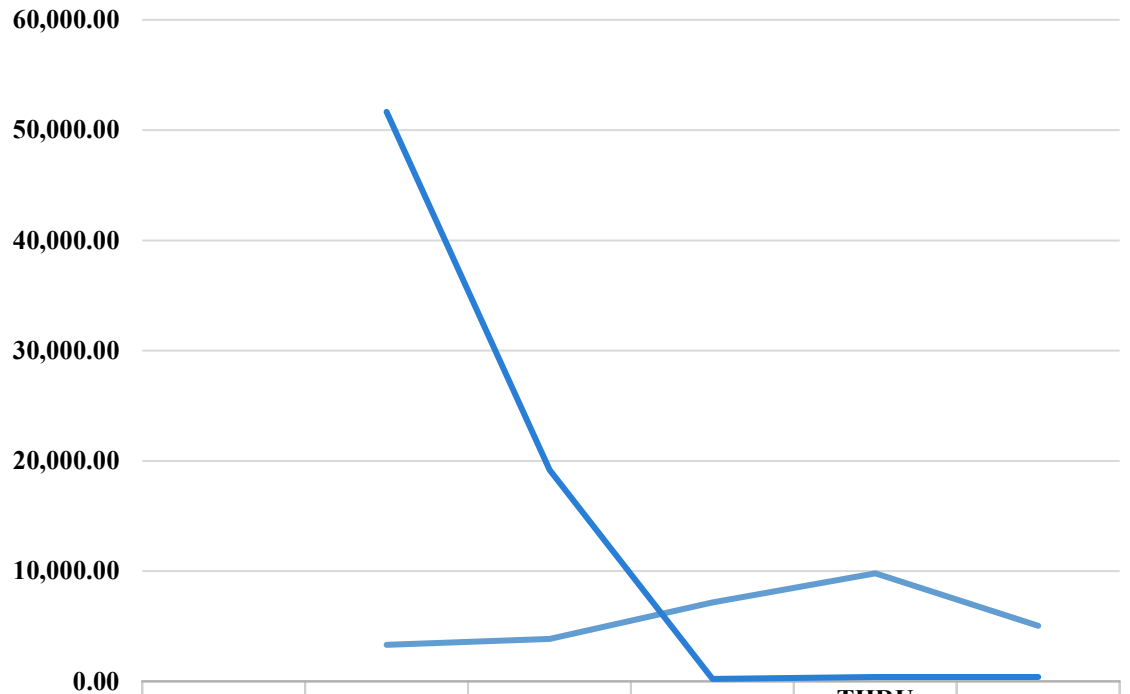
	ACTIVITY 2019-20	ACTIVITY 2020-21	ACTIVITY 2021-22	THRU 02/28/23 ACTIVITY 2022-23	BUDGET REQUESTED 2023-24
TOTAL ESTIMATED REVENUES	108,024.28	169,003.05	186,033.87	168,902.58	168,200.00
TOTAL APPROPRIATIONS	145,740.00	30,000.00	125,000.00	185,500.00	200,000.00

— TOTAL ESTIMATED REVENUES — TOTAL APPROPRIATIONS

BUSINESS LOAN FUND (244)

GL NUMBER	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2023-24 REQUESTED BUDGET
TOTAL ESTIMATED REVENUES	3,311.30	3,849.70	7,145.04	9,797.84	5,040.00
TOTAL APPROPRIATIONS	51,656.86	19,181.36	220.21	399.00	400.00
NET OF REVENUES/APPROPRIATIONS - FUND 244	(48,345.56)	(15,331.66)	6,924.83	9,398.84	4,640.00
BEGINNING FUND BALANCE	139,640.18	140,218.79	140,084.62	141,493.63	150,892.47
FUND BALANCE ADJUSTMENTS	48,924.17	15,197.49	(5,515.82)		
ENDING FUND BALANCE	140,218.79	140,084.62	141,493.63	150,892.47	155,532.47

BUSINESS LOAN - 245



	ACTIVITY 2019-20	ACTIVITY 2020-21	ACTIVITY 2021-22	THRU 02/28/23 ACTIVITY 2022-23	BUDGET REQUESTED 2023-24
TOTAL ESTIMATED REVENUES	3,311.30	3,849.70	7,145.04	9,797.84	5,040.00
TOTAL APPROPRIATIONS	51,656.86	19,181.36	220.21	399.00	400.00

— TOTAL ESTIMATED REVENUES — TOTAL APPROPRIATIONS

HOME REHAB LOAN FUND (245)

GL NUMBER	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2023-24 REQUESTED BUDGET
TOTAL ESTIMATED REVENUES	1,931.27	1,475.12	1,606.82	1,369.58	3,050.00
TOTAL APPROPRIATIONS	7,156.86	269.36	220.21	5,399.00	400.00
NET OF REVENUES/APPROPRIATIONS - FUND 245	(5,225.59)	1,205.76	1,386.61	(4,029.42)	2,650.00
BEGINNING FUND BALANCE	117,385.71	112,160.12	113,365.88	114,752.49	110,723.07
ENDING FUND BALANCE	112,160.12	113,365.88	114,752.49	110,723.07	113,373.07

HOME LOAN - 246



	ACTIVITY	ACTIVITY	ACTIVITY	THRU 02/28/23 ACTIVITY	BUDGET REQUESTED
	2019-20	2020-21	2021-22	2022-23	2023-24
TOTAL ESTIMATED REVENUES	1,931.27	1,475.12	1,606.82	1,369.58	3,050.00
TOTAL APPROPRIATIONS	7,156.86	269.36	220.21	5,399.00	400.00

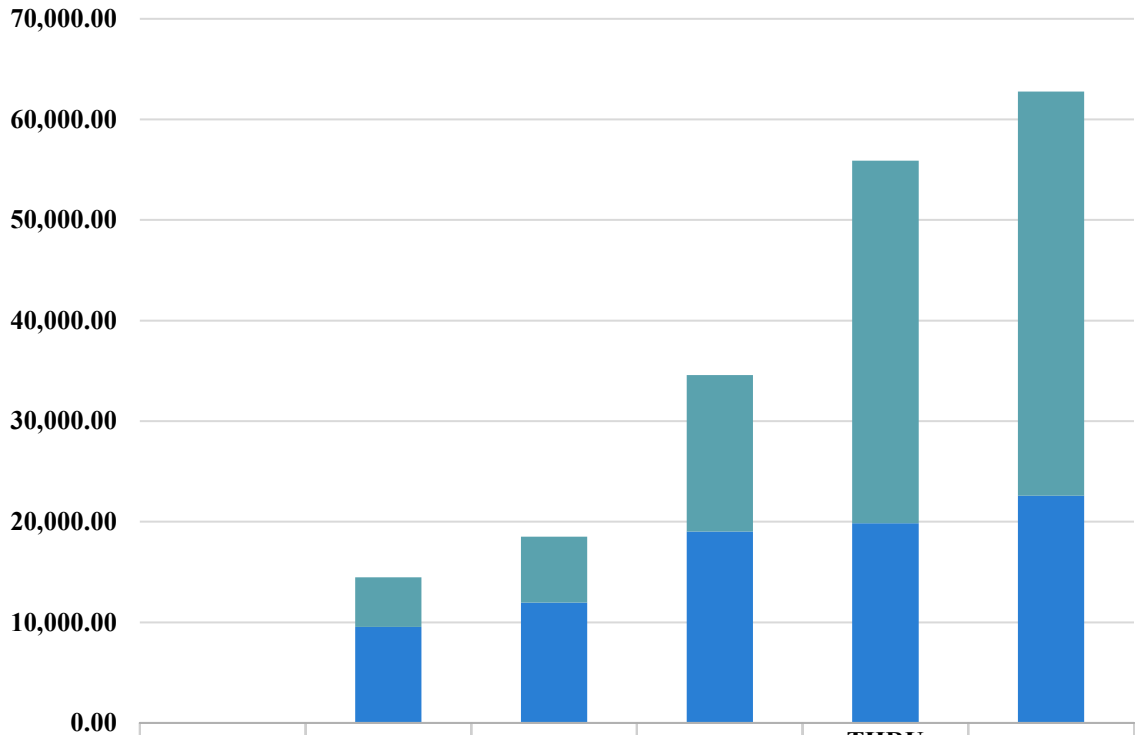
— TOTAL ESTIMATED REVENUES

— TOTAL APPROPRIATIONS

DDA FUND (248)

GL NUMBER	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2023-24 REQUESTED BUDGET
TOTAL ESTIMATED REVENUES	9,563.73	11,980.30	19,018.05	19,861.21	22,606.00
TOTAL APPROPRIATIONS	4,911.12	6,542.63	15,560.14	36,043.40	40,150.00
NET OF REVENUES/APPROPRIATIONS - FUND 248	4,652.61	5,437.67	3,457.91	(16,182.19)	(17,544.00)
BEGINNING FUND BALANCE	95,786.73	100,439.34	105,877.01	105,928.92	89,746.73
FUND BALANCE ADJUSTMENTS			(3,406.00)		
ENDING FUND BALANCE	100,439.34	105,877.01	105,928.92	89,746.73	72,202.73

DDA - 248



	ACTIVITY 2019-20	ACTIVITY 2020-21	ACTIVITY 2021-22	THRU 02/28/23 ACTIVITY 2022-23	BUDGET REQUESTED 2023-24
■ TOTAL APPROPRIATIONS	4,911.12	6,542.63	15,560.14	36,043.40	40,150.00
■ TOTAL ESTIMATED REVENUES	9,563.73	11,980.30	19,018.05	19,861.21	22,606.00

■ TOTAL ESTIMATED REVENUES ■ TOTAL APPROPRIATIONS

➤ **Sewer, Water, and Garbage Collection Funds**

- These are Enterprise Funds, which means that they, essentially, function as a business unit inside of the Village. These funds are much less restrictive than the Governmental Funds. These are paid through rates and possible grants for water and sewer improvements.

483-ADMINISTRATION

528-WASTE AND RUBBISH DISPOSAL

550-COLLECTION

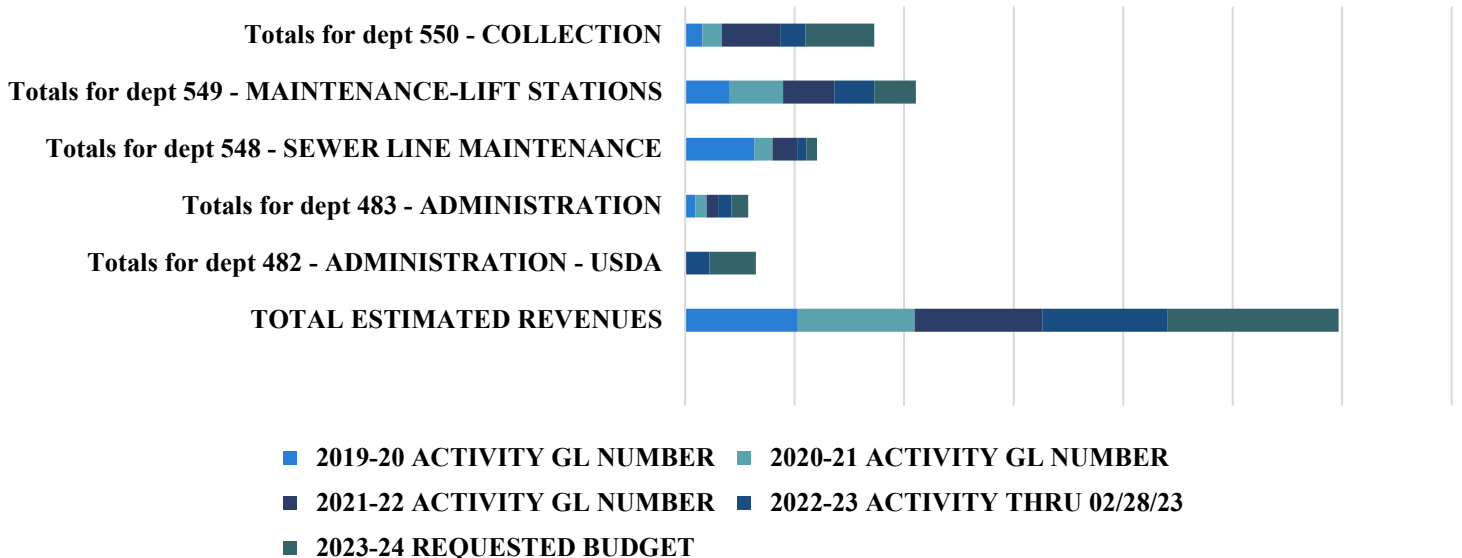
552-DISTRIBUTION

553-WELLS/TOWER

SEWER FUND (590)

GL NUMBER	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2023-24 REQUESTED BUDGET
TOTAL ESTIMATED REVENUES	205,798.95	213,283.90	233,212.26	229,363.52	311,700.00
Totals for dept 482 - ADMINISTRATION - USDA				44,200.00	84,797.00
Totals for dept 483 - ADMINISTRATION	18,509.69	20,627.81	21,063.51	24,713.14	30,300.00
Totals for dept 548 - SEWER LINE MAINTENANCE	126,826.95	32,530.99	45,158.20	17,173.49	19,100.00
Totals for dept 549 - MAINTENANCE-LIFT STATIONS	79,965.29	98,626.92	93,995.75	72,728.88	76,070.00
Totals for dept 550 - COLLECTION	31,519.11	35,372.34	106,835.29	46,252.66	125,610.00
TOTAL APPROPRIATIONS	256,821.04	187,158.06	267,052.75	205,068.17	335,877.00
NET OF REVENUES/APPROPRIATIONS - FUND 590	(51,022.09)	26,125.84	(33,840.49)	24,295.35	(24,177.00)
BEGINNING FUND BALANCE	2,116,078.67	2,065,056.58	2,091,181.42	1,992,925.93	2,017,221.28
FUND BALANCE ADJUSTMENTS		(1.00)	(64,415.00)		
ENDING FUND BALANCE	2,065,056.58	2,091,181.42	1,992,925.93	2,017,221.28	1,993,044.28

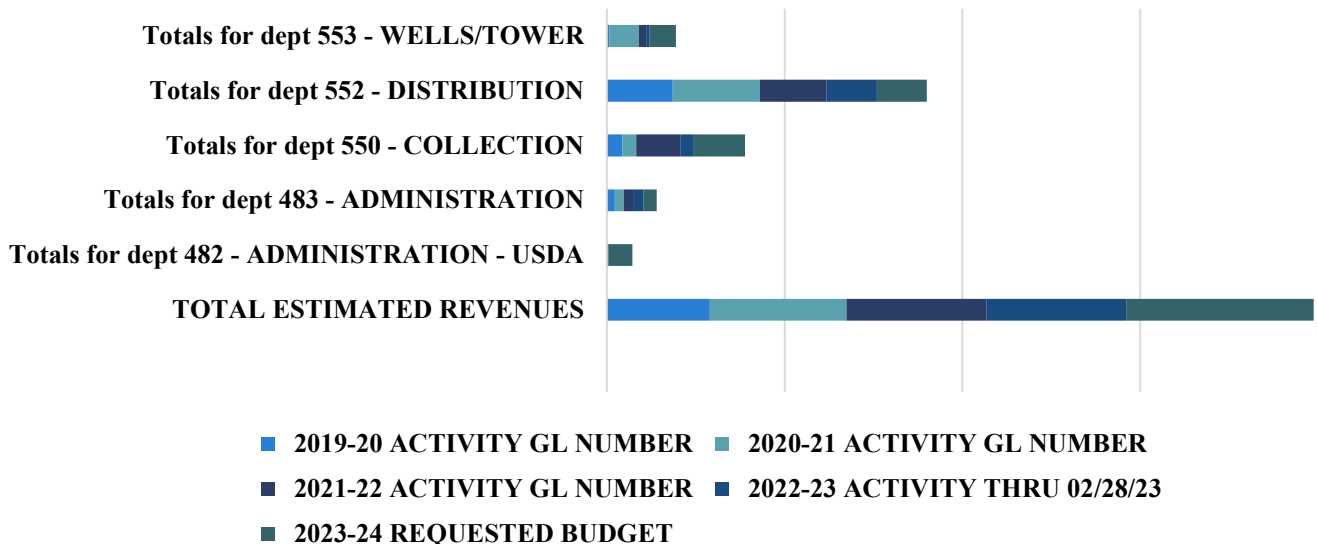
SEWER FUND - 591



WATER FUND (591)

GL NUMBER	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2023-24 REQUESTED BUDGET
TOTAL ESTIMATED REVENUES	231,748.35	307,595.30	315,465.36	313,559.61	422,025.00
Totals for dept 482 - ADMINISTRATION - USDA				3,138.00	54,240.00
Totals for dept 483 - ADMINISTRATION	18,039.16	20,157.12	20,643.46	23,615.72	29,400.00
Totals for dept 550 - COLLECTION	34,792.06	31,607.88	99,753.15	29,680.22	115,110.00
Totals for dept 552 - DISTRIBUTION	148,422.12	195,422.37	150,538.47	113,236.85	112,600.00
Totals for dept 553 - WELLS/TOWER	5,502.07	66,429.56	16,543.41	7,944.89	58,700.00
TOTAL APPROPRIATIONS	215,323.83	326,126.00	298,593.68	184,811.49	380,050.00
NET OF REVENUES/APPROPRIATIONS - FUND 591	16,424.52	-18,530.70	16,871.68	128,748.12	41,975.00
BEGINNING FUND BALANCE	1,386,336.50	1,402,761.02	1,386,999.32	1,403,871.00	1,532,619.12
FUND BALANCE ADJUSTMENTS		2,769.00			
ENDING FUND BALANCE	1,402,761.02	1,386,999.32	1,403,871.00	1,532,619.12	1,574,594.12

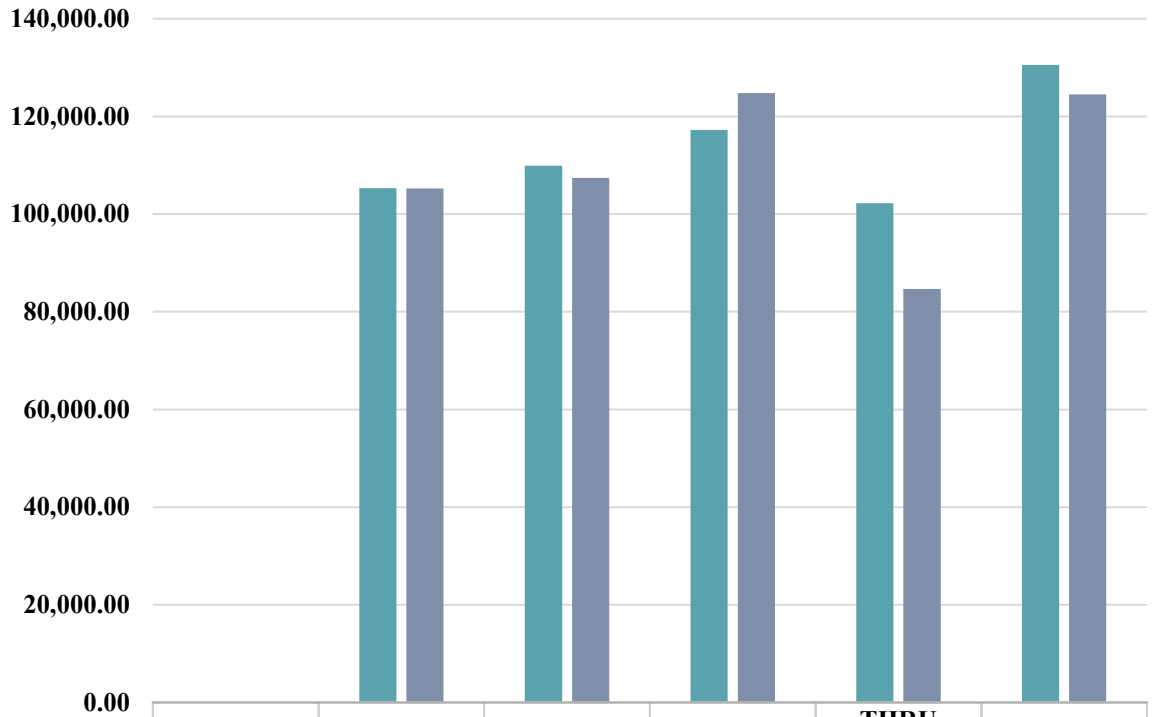
WATER FUND - 590



GARBAGE COLLECTION FUND (596)

GL NUMBER	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2023-24 REQUESTED BUDGET
TOTAL ESTIMATED REVENUES	105,286.13	109,907.26	117,239.83	102,253.22	130,560.00
TOTAL APPROPRIATIONS	105,227.52	107,420.88	124,787.01	84,687.57	124,500.00
NET OF REVENUES/APPROPRIATIONS - FUND 596	58.61	2,486.38	-7,547.18	17,565.65	6,060.00
BEGINNING FUND BALANCE	9,633.92	9,692.53	12,178.91	4,631.73	22,197.38
ENDING FUND BALANCE	9,692.53	12,178.91	4,631.73	22,197.38	28,257.38

GARBAGE COLLECTION - 596



	ACTIVITY 2019-20	ACTIVITY 2020-21	ACTIVITY 2021-22	THRU 02/28/23 ACTIVITY 2022-23	BUDGET REQUESTED 2023-24
■ TOTAL ESTIMATED REVENUES	105,286.13	109,907.26	117,239.83	102,253.22	130,560.00
■ TOTAL APPROPRIATIONS	105,227.52	107,420.88	124,787.01	84,687.57	124,500.00

■ TOTAL ESTIMATED REVENUES ■ TOTAL APPROPRIATIONS

➤ **Motor Pool Fund**

- This is an internal fund that has been created to improve document equipment usage for the Village of Decatur. Any time a piece of equipment is used on the job, money is put into the account. When it comes time to replace a piece of equipment, it is paid for out of this account.

301-POLICE DEPARTMENT

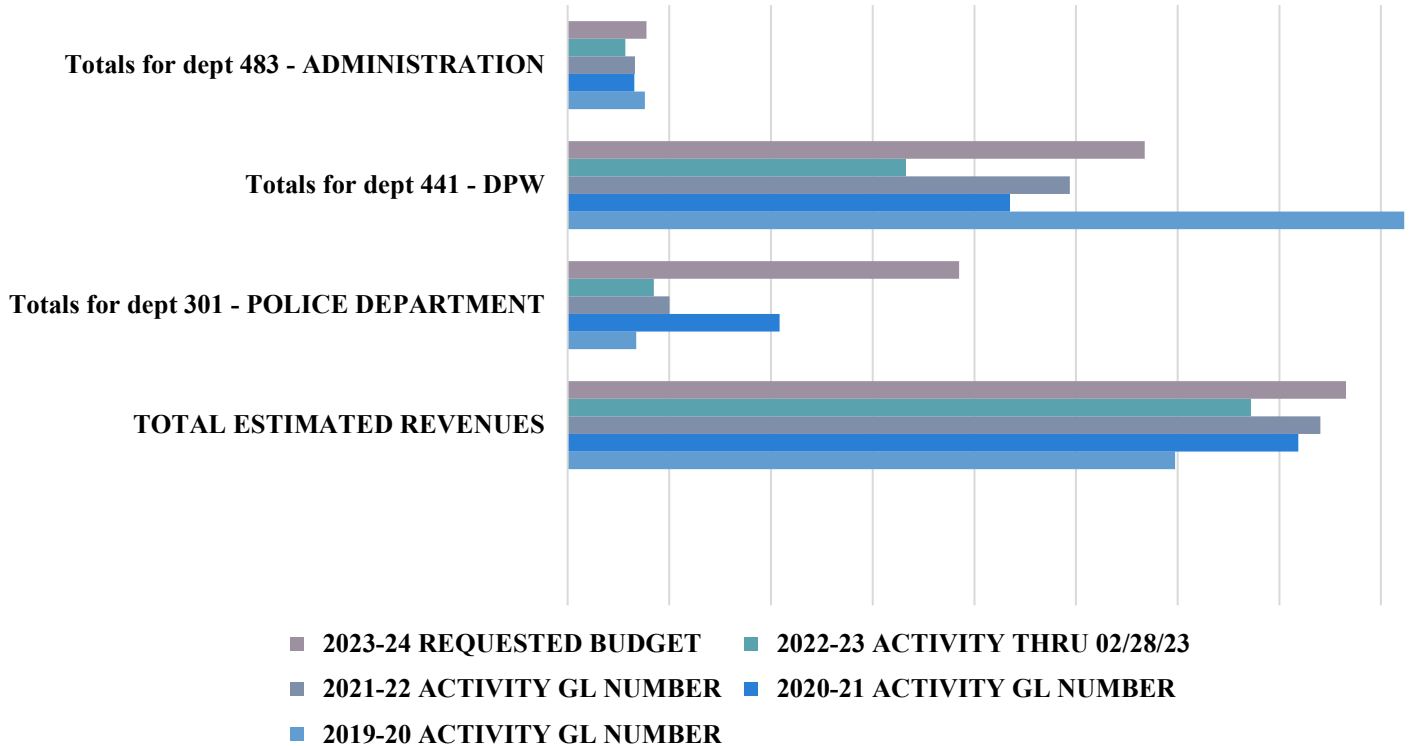
441-DPW

483-ADMINISTRATION

MOTOR POOL FUND (661)

GL NUMBER	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2023-24 REQUESTED BUDGET
TOTAL ESTIMATED REVENUES	119,477.56	143,759.64	148,089.86	134,406.80	153,100.00
Totals for dept 301 - POLICE DEPARTMENT	13,481.11	41,724.68	20,032.62	16,970.20	77,000.00
Totals for dept 441 - DPW	164,542.08	87,039.75	98,783.67	66,573.88	113,500.00
Totals for dept 483 - ADMINISTRATION	15,169.94	13,084.40	13,249.05	11,380.68	15,500.00
TOTAL APPROPRIATIONS	193,193.13	141,848.83	132,065.34	94,924.76	206,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 661	(73,715.57)	1,910.81	16,024.52	39,482.04	(52,900.00)
BEGINNING FUND BALANCE	905,639.95	831,924.38	868,191.19	884,215.71	923,697.75
FUND BALANCE ADJUSTMENTS		34,356.00			
ENDING FUND BALANCE	831,924.38	868,191.19	884,215.71	923,697.75	870,797.75

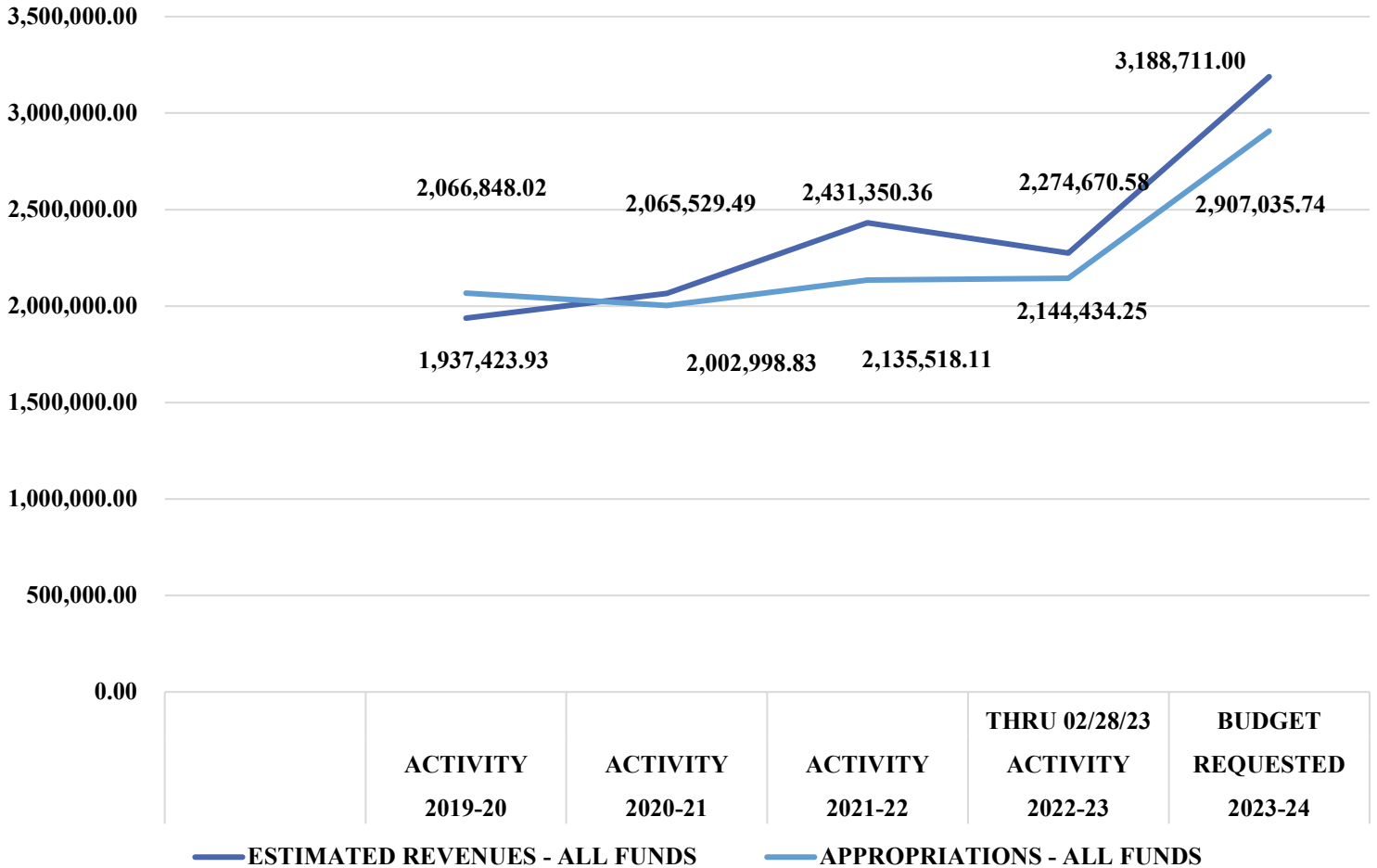
MOTOR POOL - 661



SUMMARY OF ALL FUNDS

GL NUMBER	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2023-24 REQUESTED BUDGET
ESTIMATED REVENUES - ALL FUNDS	1,937,423.93	2,065,529.49	2,431,350.36	2,274,670.58	3,188,711.00
APPROPRIATIONS - ALL FUNDS	2,066,848.02	2,002,998.83	2,135,518.11	2,144,434.25	2,907,035.74
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(129,424.09)	62,530.66	295,832.25	130,236.33	281,675.26
BEGINNING FUND BALANCE - ALL FUNDS	6,197,737.71	6,117,237.79	6,232,089.94	6,454,585.37	6,584,821.70
FUND BALANCE ADJUSTMENTS - ALL FUNDS	48,924.17	52,321.49	(73,336.82)		
ENDING FUND BALANCE - ALL FUNDS	6,117,237.79	6,232,089.94	6,454,585.37	6,584,821.70	6,866,496.96

SUMMARY OF ALL FUNDS



2023-24 Proposed Capital Improvement Projects

The Village of Decatur has multiple projects forecasted in the FY 24 Budget. The table below provides a list of these projects, estimated costs, and the funding source(s). A small, detailed description of each project appears after the table.

Project	Estimated Cost	Fund
USDA – State Infrastructure (Local Roads)	\$529,000.00	LRF
USDA – Water Fund Contribution	\$279,000.00	WF
USDA – Sewer Fund Contribution	\$171,000.00	SF
S. George Street – Project	\$396,000.00	LRF, MRF, WF
2023 Ford Police Utility – Vehicle	\$42,000.00	MP
2023 Ford Police Utility – Equipment	\$12,000.00	MP
New Leaf Vacuum Equipment	\$60,000.00	MP
Red Woolfe Park – ADA Improvements	\$196,000.00	GF
Red Woolf Park – Parking Lot Improvements	\$29,000.00	GF
Sidewalk Repair & Replacement Program	\$20,000.00	LRF, MRF
Clean Interior of Water Tower	\$15,000.00	WF
Rebuild Well House #3	\$50,000.00	WF
Camera System – Village Hall & Parks	\$20,000.00	GF

2023-24 PROPOSED BUDGET

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

Below you will find the Fund and Department Totals for the Village of Decatur's FY 2023 Budget. These totals cannot be increased without formal approval by the Village Council throughout the fiscal year.

GL NUMBER	DESCRIPTION	2023-24 REQUESTED BUDGET
ESTIMATED REVENUES		
Dept 000		
101-000-402.000	REAL ESTATE TAXES	368,000.00
101-000-410.000	PERSONAL PROPERTY TAX	62,000.00
101-000-411.000	DELINQUENT TAX	20,000.00
101-000-411.001	DELINQUENT ADMIN FEE	100.00
101-000-432.000	PILOT	6,800.00
101-000-439.000	STATE OF MI MARIJUANA PAYMENTS	112,900.00
101-000-445.000	REAL ESTATE TAX INTEREST	200.00
101-000-447.000	ADMIN. FEE TREASURER	6,000.00
101-000-477.000	CABLE TV FEES	15,000.00
101-000-478.000	LIQUOR LICENSE	2,000.00
101-000-491.000	BUILDING PERMIT FEES	15,000.00
101-000-492.000	RENTAL INSPECTION FEE	3,000.00
101-000-494.000	MARIHUANA LICENSE FEES	40,000.00
101-000-495.000	ZONING LICENSES & PERMITS	1,000.00
101-000-496.000	SELLING PERMITS	100.00
101-000-497.000	FENCE PERMITS	100.00
101-000-530.000	FEDERAL GRANT	
101-000-543.000	POLICE TRAINING-STATE	600.00
101-000-573.001	METRO ACT	11,500.00
101-000-574.000	STATE REVENUE SHARING	220,000.00
101-000-606.000	PARKING FEES/FINES	800.00
101-000-606.100	COST OF PROSECUTION	
101-000-607.000	POLICE REPORTS	200.00
101-000-647.000	CROSSING GUARDS-SCHOOL	13,000.00
101-000-664.100	INTEREST CHECKING	200.00
101-000-664.200	INTEREST EARNED	1,500.00
101-000-668.000	COMM. TOWER LEASE	1,200.00
101-000-669.610	ADMIN TRANSFER-MOTOR POOL	8,000.00
101-000-675.000	OTHER REVENUE	9,000.00
101-000-699.248	ADMIN TRANSFER DDA	2,500.00
101-000-699.596	ADMIN TRANSFER GARBAGE COLLECTION	6,500.00
TOTAL ESTIMATED REVENUES		927,200.00
APPROPRIATIONS		
Dept 101 - VILLAGE COUNCIL		
101-101-703.000	COUNCIL SALARY	9,900.00
101-101-715.000	FICA/MEDICARE	760.00
101-101-717.000	WORKMAN'S COMP.	50.00
101-101-728.000	COUNCIL SUPPLIES	
101-101-807.000	AUDIT	3,000.00

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

101-101-822.000	CONTRACTUAL SERVICES	3,000.00
101-101-901.000	PRINTING/PUBLISHING	1,000.00
101-101-936.000	TECH SERVICES	1,500.00
101-101-958.000	MISCELLANEOUS	
101-101-958.001	DUES/MEMBERSHIPS	1,600.00
101-101-963.000	MULTI-PERIL INSURANCE	
Totals for dept 101 - VILLAGE COUNCIL		20,810.00
Dept 137 - MUNICIPAL ATTORNEY		
101-137-827.000	LABOR ATTORNEY EXPENSES	
	ORDINANCE ENFORCEMENT	
101-137-828.000	ATTORNEY FEES	4,000.00
Totals for dept 137 - MUNICIPAL ATTORNEY		4,000.00
Dept 172 - VILLAGE MANAGER		
101-172-703.000	SALARY-MANAGER	34,000.00
101-172-703.020	HOLIDAY PAY	
101-172-703.030	VACATION PAY	
101-172-703.040	SICK/PERSONAL	
101-172-715.000	FICA/MEDICARE	2,500.00
	UNEMPLOYMENT	
101-172-716.000	COMPENSATION	20.00
101-172-717.000	WORKMAN'S COMPENSATION	100.00
101-172-718.000	PENSION	1,800.00
101-172-719.000	HEALTH INSURANCE	
101-172-719.500	DISABILITY INSURANCE	1,880.00
101-172-720.000	LIFE INSURANCE	250.00
101-172-721.000	TUITION REIMBURSEMENT	7,500.00
101-172-722.000	VISION REIMBURSEMENT	
101-172-728.000	SUPPLIES	200.00
101-172-730.000	POSTAGE	
101-172-853.000	TELEPHONE	1,500.00
101-172-853.020	CELL PHONE	650.00
101-172-864.000	CONFERENCES/WORKSHOPS	3,000.00
101-172-901.000	PRINTING	
101-172-936.000	TECH SERVICES	2,000.00
101-172-958.000	MISCELLANEOUS	
101-172-958.001	DUES/MEMBERSHIPS	950.00
Totals for dept 172 - VILLAGE MANAGER		56,350.00
Dept 215 - VILLAGE CLERK		
101-215-703.000	SALARY-ADMIN. CLERK	12,800.00
101-215-703.020	HOLIDAY PAY	
101-215-703.030	VACATION PAY	
101-215-703.040	SICK/PERSONAL	
101-215-715.000	FICA/MEDICARE	1,050.00
	UNEMPLOYMENT	
101-215-716.000	COMPENSATION	15.00
101-215-717.000	WORKERS COMP. FUND.	120.00
101-215-718.000	PENSION-ADMIN. CLERK	780.00

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

101-215-719.000	HEALTH INSURANCE	5,000.00
101-215-719.500	DISABILITY INSURANCE	600.00
101-215-720.000	LIFE INSURANCE	130.00
101-215-722.000	VISION REIMBURSEMENT	
101-215-728.000	SUPPLIES	200.00
101-215-730.000	POSTAGE	500.00
101-215-830.000	BANK SERVICE CHGS	200.00
101-215-853.000	TELEPHONE	720.00
101-215-853.020	CELL PHONE	340.00
101-215-864.000	CONFERENCES/WORKSHOPS	3,000.00
101-215-901.000	PRINTING	80.00
101-215-936.000	TECH SERVICES	5,000.00
101-215-958.000	MISCELLANEOUS	
101-215-958.001	DUES/MEMBERSHIPS	
101-215-981.000	CAPITAL OUTLAY	

Totals for dept 215 - VILLAGE CLERK		30,535.00
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Dept 253 - VILLAGE TREASURER

101-253-703.000	SALARY-TREASURER	4,500.00
101-253-715.000	FICA/MEDICARE	340.00
101-253-717.000	WORKMAN'S COMP.	60.00
101-253-718.000	PENSION	270.00
101-253-719.000	HEALTH INSURANCE	2,000.00
101-253-728.000	SUPPLIES	300.00
101-253-730.000	POSTAGE	2,500.00
101-253-807.000	AUDIT	6,000.00
101-253-853.020	CELL PHONE	500.00
101-253-864.000	CONFERENCES/WORKSHOPS	2,800.00
101-253-901.000	PRINTING	
101-253-936.000	TECH SERVICES	900.00
101-253-958.000	MISCELLANEOUS	

Totals for dept 253 - VILLAGE TREASURER		20,170.00
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Dept 265 - VILLAGE HALL

101-265-776.000	SUPPLIES	1,600.00
101-265-822.000	CONTRACTUAL SERVICES	1,500.00
101-265-921.000	ELECTRIC	5,500.00
101-265-923.000	HEAT	2,500.00
101-265-931.000	REPAIRS & MAINTENANCE	1,000.00
101-265-936.000	TECH SERVICES	200.00
101-265-958.000	MISCELLANEOUS	
101-265-981.000	CAPITAL OUTLAY	

Totals for dept 265 - VILLAGE HALL		12,300.00
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Dept 266 - MUNICIPAL ATTORNEY

101-266-826.000	ATTORNEY FEES	8,500.00
101-266-826.100	ATTORNEY EXPENSES	900.00

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

Totals for dept 266 - MUNICIPAL ATTORNEY		9,400.00
Dept 301 - POLICE DEPARTMENT		
101-301-703.000	POLICE SALARY	300,000.00
101-301-703.010	OVERTIME PAY	10,000.00
101-301-703.020	HOLIDAY PAY	
101-301-703.030	VACATION PAY	
101-301-703.040	SICK/PERSONAL	
101-301-703.050	PART TIME SALARIES	1,000.00
101-301-715.000	FICA/MEDICARE	26,000.00
101-301-716.000	UNEMPLOYMENT INSURANCE	50.00
101-301-717.000	WORKMAN'S COMP	8,500.00
101-301-718.000	PENSION	38,000.00
101-301-719.000	HEALTH INSURANCE	54,000.00
101-301-719.500	DISABILITY INSURANCE	3,500.00
101-301-720.000	LIFE INSURANCE	1,500.00
101-301-721.000	TUITION REIMBURSEMENT	
101-301-728.000	SUPPLIES	1,700.00
101-301-730.000	POSTAGE	500.00
101-301-756.000	MISCELLANEOUS	
101-301-768.000	UNIFORMS/BOOTS/ETC	3,000.00
101-301-768.100	UNIFORM CLEANING	1,000.00
101-301-853.000	TELEPHONE	1,500.00
101-301-853.020	CELL PHONE	1,500.00
101-301-853.030	RADIOS	
101-301-865.000	MILEAGE/TRAVEL EXP	2,000.00
101-301-865.500	VEH INSP MILEAGE/EXPENSES	
101-301-901.000	PRINTING	40.00
101-301-936.000	TECH SERVICES	4,500.00
101-301-955.000	TRAINING FUNDS-STATE	1,200.00
101-301-956.000	TRAINING FUNDS-VILLAGE	
101-301-958.001	DUES/MEMBERSHIPS	100.00
101-301-959.000	LEIN SERVICE	1,000.00
101-301-963.000	LIABILITY INSURANCE	
101-301-965.000	EQUIPMENT PURCHASE	3,000.00
101-301-981.000	CAPITAL OUTLAY	8,000.00
101-301-995.610	PD EQUIP RENTAL TO MOTOR POOL	10,000.00
Totals for dept 301 - POLICE DEPARTMENT		481,590.00
Dept 302 - CROSSING GUARDS		
101-302-703.050	SALARIES PART-TIME	10,500.00
101-302-715.000	FICA/MEDICARE	800.00
	UNEMPLOYMENT	
101-302-716.000	COMPENSATION	
101-302-717.000	WORKMAN'S COMP	300.00
101-302-958.000	MISCELLANEOUS	
Totals for dept 302 - CROSSING GUARDS		11,600.00
Dept 371 - BUILDING INSPECTOR		

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

101-371-802.000	CODE	
101-371-822.000	ENFORCE/CONTRACTUAL	
101-371-823.000	BUILDING INSPECTOR FEES	20,000.00
	RENTAL INSPECTION FEE	4,500.00
Totals for dept 371 - BUILDING INSPECTOR		24,500.00
Dept 441 - DPW		
101-441-703.000	SALARIES	41,000.00
101-441-703.010	OVERTIME PAY	2,500.00
101-441-703.020	HOLIDAY PAY	
101-441-703.030	VACATION PAY	
101-441-703.040	SICK/PERSONAL	
101-441-715.000	FICA/MEDICARE	16,000.00
101-441-716.000	UNEMPLOYMENT INSURANCE	60.00
101-441-717.000	WORKMAN'S COMP	3,000.00
101-441-718.000	PENSION	12,000.00
101-441-719.000	HEALTH INSURANCE	6,000.00
101-441-776.000	SUPPLIES	4,000.00
	PROFESSIONAL/CONTRACT	
101-441-801.000	SERVICES	2,000.00
101-441-853.000	TELEPHONE	1,000.00
101-441-860.000	CDL EXPENSES	1,500.00
101-441-921.000	ELECTRIC	3,000.00
101-441-923.000	HEAT	3,000.00
101-441-926.000	STREET LIGHTS	16,000.00
101-441-931.000	BUILDING REPAIRS & MAINT.	4,800.00
101-441-934.000	CONTRACTUAL SERVICES	2,000.00
	PW EQUIPMENT	
101-441-943.000	RENTALGENERAL FUN	10,000.00
101-441-958.000	MISCELLANEOUS	
101-441-963.000	MULTI-PERIL INSURANCE	
101-441-965.000	EQUIPMENT PURCHASE	
101-441-981.000	CAPITAL OUTLAY	
Totals for dept 441 - DPW		127,860.00
Dept 444 - SIDEWALKS		
101-444-781.000	SIDEWALK MATERIALS	
Totals for dept 444 - SIDEWALKS		
Dept 721 - PLANNING COMMISSION		
101-721-826.000	VILLAGE PLANNER FEES	3,000.00
101-721-901.000	PRINTING/PUBLISHING	100.00
101-721-936.000	TECH SERVICES	100.00
101-721-958.000	DUES/MEMBERSHIPS/EDU	100.00
Totals for dept 721 - PLANNING COMMISSION		3,300.00
Dept 751 - PARKS AND RECREATION		
101-751-703.000	SALARIES-LEISURE SERVICES	22,000.00
101-751-703.010	OVERTIME	500.00

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

101-751-703.050	SALARIES-LIFEGUARDS	
101-751-715.000	FICA/MEDICARE	
101-751-717.000	WORKMAN'S COMP.	400.00
101-751-719.000	HEALTH INSURANCE	5,000.00
101-751-756.000	SUPPLIES & MAINTENANCE	10,000.00
101-751-901.000	PRINTING/PUBLISHING	
101-751-921.000	ELECTRIC	600.00
101-751-930.000	REPAIRS	1,000.00
101-751-931.000	CONTRACTUAL	4,500.00
101-751-943.000	EQUIP.RENTAL TRANSFER	13,600.00
101-751-963.000	MULTI-PERIL INSURANCE	
101-751-981.000	CAPITAL OUTLAY	
101-751-985.000	COMMUNITY PROJECTS	60,685.00

Totals for dept 751 - PARKS AND RECREATION		118,285.00
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TOTAL APPROPRIATIONS GENERAL FUND		920,700.00
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NET OF REVENUES/APPROPRIATIONS - FUND 101		6,500.00
BEGINNING FUND BALANCE		593,738.81
FUND BALANCE ADJUSTMENTS		
ENDING FUND BALANCE		600,238.81

ESTIMATED REVENUES		
Dept 000		
202-000-546.000	STATE OF MICHIGAN	200,000.00
202-000-569.000	OTHER STATE GRANT	
202-000-664.100	INTEREST ON INVESTMENT	160.00
202-000-699.230	TRANSFER FROM STREETS	

TOTAL ESTIMATED REVENUES		200,160.00
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APPROPRIATIONS		
Dept 463 - MAINTENANCE		
202-463-703.000	SALARIES-MAINTENANCE	6,000.00
202-463-703.010	OVERTIME PAY	180.00
202-463-715.000	SOCIAL SECURITY	
202-463-717.000	WORKMAN'S COMP.	3,700.00
202-463-719.000	HEALTH INSURANCE	1,500.00
202-463-782.000	MATERIALS	4,500.00
202-463-812.000	ENGINEERING	65,000.00
202-463-943.000	EQUIPMENT RENTAL	8,500.00
202-463-963.000	LIABILITY	
202-463-981.000	CAPITAL OUTLAY	170,000.00

Totals for dept 463 - MAINTENANCE		259,380.00
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Dept 474 - TRAFFIC		
202-474-703.000	SALARIES-TRAFFIC SERVICES	

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

202-474-822.000	CONTRACTUAL	
202-474-940.000	LEASE/RENTAL	7,900.00
202-474-943.000	EQUIPMENT RENTAL	
Totals for dept 474 - TRAFFIC		7,900.00
Dept 479 - ICE/SNOW		
	SALARIES-SNOW & ICE	
202-479-703.000	REMOVAL	1,000.00
202-479-703.010	OVERTIME PAY	2,000.00
202-479-715.000	SOCIAL SECURITY	
202-479-719.000	HEALTH INSURANCE	300.00
202-479-782.000	MATERIALS	5,000.00
202-479-943.000	EQUIPMENT RENTAL	2,500.00
Totals for dept 479 - ICE/SNOW		10,800.00
Dept 483 - ADMINISTRATION		
202-483-703.172	MANAGER SALARY	8,500.00
202-483-703.215	CLERK SALARY	3,500.00
202-483-715.000	SOCIAL SECURITY	800.00
202-483-718.000	PENSION	500.00
202-483-719.000	HEALTH INSURANCE	1,000.00
202-483-807.000	AUDIT	4,000.00
Totals for dept 483 - ADMINISTRATION		18,300.00
TOTAL APPROPRIATIONS		296,380.00
NET OF REVENUES/APPROPRIATIONS - FUND 202		(96,220.00)
BEGINNING FUND BALANCE		786,446.73
ENDING FUND BALANCE		690,226.73
ESTIMATED REVENUES		
Dept 000		
203-000-546.000	STATE OF MICHIGAN	74,000.00
203-000-547.000	STATE OF MICHIGAN - SIB (USDA)	529,000.00
203-000-581.000	COUNTY ROAD MILLAGE	27,000.00
203-000-664.100	INTEREST ON INVESTMENT	60.00
203-000-699.230	TRANSFER FROM STREETS	200,000.00
TOTAL ESTIMATED REVENUES		830,060.00
APPROPRIATIONS		
Dept 463 - MAINTENANCE		
203-463-703.000	SALARIES-MAINTENANCE	37,000.00
203-463-703.010	OVERTIME PAY	960.00
203-463-715.000	SOCIAL SECURITY	

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203-463-717.000	WORKMAN'S COMP.	3,700.00
203-463-719.000	HEALTH INSURANCE	9,500.00
203-463-782.000	MATERIALS	5,000.00
203-463-812.000	ENGINEERING	10,000.00
203-463-822.000	CONTRACTUAL	10,000.00
203-463-943.000	EQUIPMENT RENTAL	58,000.00
203-463-963.000	LIABILITY	
203-463-981.000	CAPITAL OUTLAY	170,000.00
Totals for dept 463 - MAINTENANCE		304,160.00
Dept 474 - TRAFFIC		
203-474-921.000	ELECTRIC	400.00
203-474-940.000	LEASE/RENTAL	
203-474-943.000	TRAFFIC SERVICE EQUIP RENTAL	
Totals for dept 474 - TRAFFIC		400.00
Dept 479 - ICE/SNOW		
203-479-703.000	SALARIES-SNOW & ICE REMOVAL	
203-479-703.010	OVERTIME PAY	
203-479-715.000	SOCIAL SECURITY	
203-479-719.000	HEALTH INSURANCE	
203-479-782.000	MATERIALS	
203-479-943.000	EQUIPMENT RENTAL	1,000.00
Totals for dept 479 - ICE/SNOW		1,000.00
Dept 482 - ADMINISTRATION - USDA		
203-482-962.000	USDA - ENGINEERING	
203-482-971.000	MDOT SIB	62,808.74
Totals for dept 482 - ADMINISTRATION - USDA		62,808.74
Dept 483 - ADMINISTRATION		
203-483-703.172	MANAGER SALARY	8,000.00
203-483-703.215	CLERK SALARY	4,000.00
203-483-715.000	SOCIAL SECURITY	800.00
203-483-718.000	PENSION	500.00
203-483-719.000	HEALTH INSURANCE	900.00
203-483-807.000	AUDIT	5,000.00
Totals for dept 483 - ADMINISTRATION		19,200.00
TOTAL APPROPRIATIONS		387,568.74
NET OF REVENUES/APPROPRIATIONS - FUND 203		463,178.54
BEGINNING FUND BALANCE		20,687.28

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

FUND BALANCE ADJUSTMENTS		
ENDING FUND BALANCE		483,865.82

Fund: 204 MUNICIPAL STREET FUND

ESTIMATED REVENUES

Dept 000

204-000-403.000	STREETS-PROPERTY TAXES	130,000.00
204-000-410.000	PERSONAL PROPERTY TAX	25,000.00
204-000-411.000	DELINQUENT TAX	13,000.00
204-000-445.000	REAL ESTATE TAX INTEREST	100.00
204-000-664.100	INTEREST INCOME	100.00

TOTAL ESTIMATED REVENUES		168,200.00
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APPROPRIATIONS

Dept 728 - ECONOMIC DEVELOPMENT

204-728-981.000	CAPITAL OUTLAY	
204-728-995.020	TRANSFER TO MAJOR	
204-728-995.030	TRANSFER TO LOCAL ROADS	200,000.00

TOTAL APPROPRIATIONS		200,000.00
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NET OF REVENUES/APPROPRIATIONS - FUND 204		(31,800.00)
BEGINNING FUND BALANCE		224,423.79
ENDING FUND BALANCE		192,623.79

Fund: 206 FIRE INSURANCE PROCEEDS

ESTIMATED REVENUES

Dept 000

206-000-664.100	INTEREST INCOME	
206-000-664.200	INTEREST ON SAVINGS	

Totals for dept 000 -

TOTAL ESTIMATED REVENUES		
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NET OF REVENUES/APPROPRIATIONS - FUND 206		
BEGINNING FUND BALANCE		438.91
ENDING FUND BALANCE		438.91

Fund: 213 SALVAGE VEHICLE INSPECTIONS

ESTIMATED REVENUES

Dept 000

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213-000-610.000	VEHICLE INSPECTION FEE	15,000.00
213-000-664.100	INTEREST INCOME	10.00

TOTAL ESTIMATED REVENUES		15,010.00
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APPROPRIATIONS

Dept 301 - POLICE DEPARTMENT

213-301-703.011	VEHICLE INSPECTION	15,000.00
213-301-715.000	FICA/MEDICARE	10.00
213-301-719.000	HEALTH INSURANCE	
213-301-776.000	OPERATING SUPPLIES	
213-301-865.500	VEH INSP MILEAGE/EXPENSES	
213-301-958.000	MISCELLANEOUS	

TOTAL APPROPRIATIONS		15,010.00
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NET OF REVENUES/APPROPRIATIONS - FUND 213		
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BEGINNING FUND BALANCE		19,519.06
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ENDING FUND BALANCE		19,519.06
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Fund: 244 BUSINESS LOANS

ESTIMATED REVENUES

Dept 000

244-000-664.100	INTEREST INCOME	40.00
244-000-665.000	INTEREST INCOME-LOANS	
244-000-675.000	OTHER REVENUE	
244-000-685.000	PRINCIPAL ON MORFORD	5,000.00

TOTAL ESTIMATED REVENUES		5,040.00
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APPROPRIATIONS

Dept 728 - ECONOMIC DEVELOPMENT

244-728-785.000	LEGAL FEES	
244-728-807.000	AUDIT	400.00
244-728-890.000	LOAN DRAW	

TOTAL APPROPRIATIONS		400.00
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NET OF REVENUES/APPROPRIATIONS - FUND 244		4,640.00
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BEGINNING FUND BALANCE		150,892.47
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FUND BALANCE ADJUSTMENTS		
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ENDING FUND BALANCE		155,532.47
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Fund: 245 HOME REHAB LOANS

ESTIMATED REVENUES

Dept 000

245-000-609.000	APPLICATION FEES	
245-000-664.100	INTEREST INCOME	50.00
245-000-665.000	INTEREST INCOME-LOANS	

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

245-000-675.000	OTHER REVENUE	
245-000-685.000	PRINCIPAL ON MORFORD	1,500.00
245-000-686.000	PRINCIPAL ON KNISS	1,500.00
TOTAL ESTIMATED REVENUES		3,050.00
APPROPRIATIONS		
Dept 728 - ECONOMIC DEVELOPMENT		
245-728-785.000	LEGAL FEES	
245-728-807.000	AUDIT	400.00
245-728-890.000	LOAN DRAW	
TOTAL APPROPRIATIONS		400.00
NET OF REVENUES/APPROPRIATIONS - FUND 245		2,650.00
BEGINNING FUND BALANCE		110,723.07
ENDING FUND BALANCE		113,373.07
Fund: 248 DDA		
ESTIMATED REVENUES		
Dept 000		
248-000-404.000	PROPERTY TAXES	11,000.00
248-000-410.000	PERSONAL PROPERTY TAX	3,500.00
248-000-411.000	DELINQUENT TAX	90.00
248-000-445.000	REAL ESTATE TAX INTEREST	16.00
248-000-664.100	INTEREST INCOME	
248-000-675.000	OTHER REVENUE	8,000.00
TOTAL ESTIMATED REVENUES		22,606.00
APPROPRIATIONS		
Dept 728 - ECONOMIC DEVELOPMENT		
248-728-756.000	DDA-SUPPLIES	1,000.00
248-728-801.000	CONSULTING FEES	2,000.00
248-728-901.000	PRINTING/PUBLISHING	900.00
248-728-930.000	REPAIRS	
248-728-958.000	MISCELLANEOUS	200.00
248-728-968.000	DEPRECIATION	
248-728-981.000	CAPITAL OUTLAY	9,250.00
248-728-985.000	COMMUNITY SERVICE PROJECTS	20,000.00
248-728-986.000	DOWNTOWN FLOWERS	4,300.00
248-728-995.010	GEN FUND ADMIN TRANSFER	2,500.00
Totals for dept 728 - ECONOMIC DEVELOPMENT		40,150.00
TOTAL APPROPRIATIONS		40,150.00
NET OF REVENUES/APPROPRIATIONS - FUND 248		(17,544.00)

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BEGINNING FUND BALANCE		89,746.73
FUND BALANCE ADJUSTMENTS		
ENDING FUND BALANCE		72,202.73

Fund: 265 DRUG FORFEITURE

ESTIMATED REVENUES

Dept 000

265-000-664.100	INTEREST INCOME	
265-000-664.200	INTEREST-SAVINGS	

Totals for dept 000 -

TOTAL ESTIMATED REVENUES		
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NET OF REVENUES/APPROPRIATIONS - FUND 265		
BEGINNING FUND BALANCE		1,383.37
ENDING FUND BALANCE		1,383.37

Fund: 282 APRA FUND

ESTIMATED REVENUES

Dept 000

282-000-528.000	OTHER FEDERAL GRANTS	
282-000-664.100	INTEREST INCOME	60.00

TOTAL ESTIMATED REVENUES		60.00
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NET OF REVENUES/APPROPRIATIONS - FUND 282		60.00
BEGINNING FUND BALANCE		91,085.95
ENDING FUND BALANCE		91,145.95

Fund: 590 SEWER FUND

ESTIMATED REVENUES

Dept 000

590-000-451.000	DELINQUENT SPECIAL ASSESSMENTS	
590-000-452.000	SPECIAL ASSESSMENTS	
590-000-626.000	TAP IN FEES	1,000.00
590-000-628.000	SEWER SERVICE CHARGES	306,000.00
590-000-629.000	PENALTIES	3,000.00
590-000-664.000	INTEREST ON CD'S	1,500.00
590-000-664.100	INTEREST ON CHECKING-RECEIVING	
590-000-664.120		200.00
590-000-675.000	OTHER REVENUE	

TOTAL ESTIMATED REVENUES		311,700.00
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APPROPRIATIONS

Dept 482 - ADMINISTRATION - USDA

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

590-482-960.000	USDA - BONDS \$13,130.00	13,130.00
590-482-961.000	USDA - RRI RESERVE - \$11,667.00	11,667.00
590-482-962.000	USDA - ENGINEERING	60,000.00
Totals for dept 482 - ADMINISTRATION - USDA		84,797.00
Dept 483 - ADMINISTRATION		
590-483-703.172	MANAGER SALARY	15,000.00
590-483-703.215	CLERK SALARY	8,400.00
590-483-715.000	FICA/MEDICARE	1,600.00
590-483-718.000	PENSION	1,300.00
590-483-719.000	HEALTH INSURANCE	2,500.00
590-483-807.000	AUDIT	1,500.00
Totals for dept 483 - ADMINISTRATION		30,300.00
Dept 548 - SEWER LINE MAINTENANCE		
590-548-756.000	OPERATING SUPPLIES	
590-548-768.000	UNIFORMS/BOOTS/ETC	1,000.00
590-548-812.000	ENGINEERING	
590-548-820.000	MISS DIG	800.00
590-548-822.000	CONTRACTUAL SERVICES	1,200.00
590-548-853.020	CELL PHONE	500.00
590-548-864.000	CONFERENCES/WORKSHOPS	1,000.00
590-548-874.000	LAB TESTING	1,700.00
590-548-934.000	MAINTENANCE	8,000.00
590-548-936.000	TECH SERVICES	200.00
590-548-943.000	EQUIPMENT RENTAL	
590-548-958.001	DUES/MEMBERSHIPS	
590-548-963.000	LIABILITY INSURANCE	4,700.00
590-548-965.000	EQUIPMENT PURCHASE	
590-548-968.000	DEPRECIATION	
590-548-985.000	CAPITAL PROJECTS	
Totals for dept 548 - SEWER LINE MAINTENANCE		19,100.00
Dept 549 - MAINTENANCE-LIFT STATIONS		
590-549-703.000	SALARIES-MAINTENANCE	40,000.00
590-549-703.010	OVERTIME PAY	3,000.00
590-549-703.020	HOLIDAY PAY	
590-549-703.030	VACATION PAY	
590-549-703.040	SICK/PERSONAL PAY	
590-549-715.000	FICA	
590-549-716.000	UNEMPLOYMENT	
590-549-717.000	WORKMAN'S COMP	300.00
590-549-718.000	PENSION	
590-549-719.000	HEALTH INSURANCE	5,000.00
590-549-719.500	DISABILITY INSURANCE	400.00
590-549-720.000	LIFE INSURANCE	500.00
590-549-722.000	VISION REIMBURSEMENT	
590-549-756.000	OPERATING SUPPLIES	

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

590-549-807.000	AUDIT	1,200.00
590-549-812.000	ENGINEERING	
590-549-822.000	CONTRACTUAL SERVICES	700.00
590-549-853.000	TELEPHONE	600.00
590-549-853.020	CELL PHONE	400.00
590-549-921.000	ELECTRIC	3,000.00
590-549-931.000	MAINTENANCE SERVICE	2,600.00
590-549-931.010	COUNTY DRAIN MAINTENANCE	570.00
590-549-934.000	MAINTENANCE EQUIPMENT	
590-549-943.000	EQUIPMENT RENTAL	13,000.00
590-549-958.000	MISCELLANEOUS	
590-549-963.000	LIABILITY INSURANCE	4,800.00
590-549-968.000	DEPRECIATION	
590-549-981.000	CAPITAL OUTLAY	

Totals for dept 549 - MAINTENANCE-LIFT STATIONS		76,070.00
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Dept 550 - COLLECTION		
590-550-703.000	SALARIES	35,000.00
590-550-703.020	HOLIDAY PAY	
590-550-703.030	VACATION PAY	
590-550-703.040	SICK/PERSONAL PAY	
590-550-715.000	FICA/MEDICARE	3,000.00
	UNEMPLOYMENT	
590-550-716.000	COMPENSATION	10.00
590-550-717.000	WORKMAN'S COMP.	400.00
590-550-718.000	PENSION	1,000.00
590-550-719.000	HEALTH INSURANCE	10,000.00
590-550-719.500	DISABILITY INSURANCE	400.00
590-550-720.000	LIFE INSURANCE	500.00
590-550-722.000	VISION REIMBURSEMENT	
590-550-728.000	OFFICE SUPPLIES	600.00
590-550-730.000	POSTAGE	1,700.00
590-550-807.000	AUDIT	2,000.00
590-550-808.000	PAYMENT PROCESSING FEES	2,000.00
590-550-853.000	TELEPHONE	800.00
590-550-864.000	CONFERENCES/WORKSHOPS	
590-550-901.000	PRINTING	200.00
590-550-934.000	SERVICE CONTRACTS	4,000.00
590-550-936.000	TECH SERVICES	6,000.00
590-550-958.000	MISCELLANEOUS	
590-550-964.000	NSF CHECK CHARGES	
590-550-965.000	EQUIPMENT PURCHASE < 1000	
590-550-968.000	DEPRECIATION	58,000.00
590-550-981.000	CAPITAL OUTLAY	

Totals for dept 550 - COLLECTION		125,610.00
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TOTAL APPROPRIATIONS		335,877.00
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NET OF REVENUES/APPROPRIATIONS - FUND 590		(24,177.00)
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BEGINNING FUND BALANCE		2,017,221.28
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VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

FUND BALANCE ADJUSTMENTS		
ENDING FUND BALANCE		1,993,044.28
Fund: 591 WATER FUND		
ESTIMATED REVENUES		
Dept 000		
591-000-451.000	DELINQUENT SPECIAL ASSESSMENTS	
591-000-452.000	SPECIAL ASSESSMENTS	
591-000-539.000	STATE GRANTS	
591-000-608.000	NSF CHECK FEE	50.00
591-000-629.000	PENALTIES	3,500.00
591-000-642.000	WATER TURN ONS	2,600.00
591-000-643.000	METERED SALES	414,575.00
591-000-645.000	WATER TAP FEES	1,000.00
591-000-664.000	INTEREST ON CD'S-RECEIVING	100.00
591-000-664.100	INTEREST-WATER OPERATING	100.00
591-000-664.120	INTEREST ON CHECKING-RECEIVING	100.00
591-000-675.000	REIMBURSEMENTS SPECIAL SERVICES	
591-000-689.000	CASH OVER AND SHORT	
TOTAL ESTIMATED REVENUES		422,025.00
APPROPRIATIONS		
Dept 482 - ADMINISTRATION - USDA		
591-482-960.000	USDA - BONDS \$8,240.00	8,240.00
591-482-961.000	USDA - RRI RESERVE \$16,000.00	16,000.00
591-482-962.000	USDA - ENGINEERING	30,000.00
Totals for dept 482 - ADMINISTRATION - USDA		54,240.00
Dept 483 - ADMINISTRATION		
591-483-703.172	MANAGER SALARY	15,000.00
591-483-703.215	CLERK SALARY	8,400.00
591-483-715.000	FICA/MEDICARE	1,500.00
591-483-718.000	PENSION	1,500.00
591-483-719.000	HEALTH INSURANCE	3,000.00
Totals for dept 483 - ADMINISTRATION		29,400.00
Dept 550 - COLLECTION		
591-550-703.000	SALARIES-CLERICAL	35,600.00
591-550-703.020	HOLIDAY PAY	
591-550-703.030	VACATION PAY	
591-550-703.040	SICK/PERSONAL	
591-550-715.000	FICA/MEDICARE	1,600.00
591-550-716.000	UNEMPLOYMENT	
591-550-716.000	COMPENSATION	10.00
591-550-717.000	WORKMAN'S COMP	100.00
591-550-718.000	PENSION	2,000.00
591-550-719.000	HEALTH INSURANCE	5,900.00
591-550-719.500	DISABILITY INSURANCE	500.00
591-550-720.000	LIFE INSURANCE	500.00
591-550-722.000	VISION REIMBURSEMENT	
591-550-728.000	OFFICE SUPPLIES	600.00

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

591-550-730.000	POSTAGE	1,500.00
591-550-807.000	AUDIT	800.00
591-550-808.000	PAYMENT PROCESSING FEES	2,000.00
591-550-853.000	TELEPHONE	1,000.00
591-550-864.000	CONFERENCES/WORKSHOPS	
591-550-901.000	PRINTING	700.00
591-550-931.000	MAINT-SERVICES	1,500.00
591-550-934.000	SERVICE CONTRACTS	1,800.00
591-550-936.000	TECH SERVICES	5,000.00
591-550-958.000	MISCELLANEOUS	
591-550-964.000	NSF CHECK CHARGES	
591-550-965.000	EQUIPMENT PURCHASE	
591-550-968.000	DEPRECIATION	54,000.00
591-550-981.000	CAPITAL OUTLAY	

Totals for dept 550 - COLLECTION		115,110.00
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Dept 551 - UTILITY		
591-551-921.000	POWER PUMPING-ELECTRIC	10,000.00

Totals for dept 551 - UTILITY		10,000.00
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Dept 552 - DISTRIBUTION		
591-552-703.000	SALARIES-DISTRIBUTION	50,000.00
591-552-703.010	OVERTIME PAY	6,000.00
591-552-703.020	HOLIDAY PAY	
591-552-703.030	VACATION PAY	
591-552-703.040	SICK/PERSONAL PAY	
591-552-715.000	FICA/MEDICARE	
591-552-716.000	UNEMPLOYMENT INSURANCE	
591-552-717.000	WORKMAN'S COMP	1,300.00
591-552-718.000	PENSION	
591-552-719.000	HEALTH INSURANCE	7,000.00
591-552-719.500	DISABILITY INSURANCE	1,000.00
591-552-720.000	LIFE INSURANCE	500.00
591-552-722.000	VISION REIMBURSEMENT	
591-552-756.000	OPERATING SUPPLIES	
591-552-768.000	UNIFORMS/BOOTS/ETC	100.00
591-552-776.000	SUPPLIES & MAINTENANCE	10,000.00
591-552-807.000	AUDIT	1,000.00
591-552-812.000	ENGINEERING	
591-552-820.000	MISS DIG	
591-552-822.000	CONTRACTUAL SERVICES	6,000.00
591-552-853.020	CELL PHONE	1,700.00
591-552-864.000	CONF/WORKSHOPS	500.00
591-552-874.000	WATER TESTING	5,000.00
591-552-936.000	TECH SERVICES	1,500.00
	EQUIPMENT RENTAL-WATER	
591-552-943.000	FUND	15,000.00
591-552-958.000	MISCELLANEOUS	
591-552-958.001	DUES/MEMBERSHIPS	1,000.00
591-552-963.000	LIABILITY INSURANCE	5,000.00
591-552-968.000	DEPRECIATION	
591-552-985.000	CAPITAL PROJECTS	

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

Totals for dept 552 - DISTRIBUTION		112,600.00
Dept 553 - WELLS/TOWER		
591-553-703.000	SALARIES-WELLS & TOWER	
591-553-715.000	FICA/MEDICARE	
591-553-931.000	MAINT.-WATER SERVICES	
591-553-934.000	REPAIR WELLS	
591-553-963.000	LIABILITY INSURNACE	4,700.00
591-553-968.000	DEPRECIATION	54,000.00
591-553-981.000	CAPITAL OUTLAY	
Totals for dept 553 - WELLS/TOWER		58,700.00
TOTAL APPROPRIATIONS		380,050.00
NET OF REVENUES/APPROPRIATIONS - FUND 591		41,975.00
BEGINNING FUND BALANCE		1,532,619.12
FUND BALANCE ADJUSTMENTS		
ENDING FUND BALANCE		1,574,594.12
Fund: 596 GARBAGE COLLECTION		
ESTIMATED REVENUES		
Dept 000		
596-000-628.000	TRASH SERVICE CHARGES	130,000.00
596-000-629.000	PENALTIES	500.00
596-000-664.100	INTEREST INCOME	
596-000-664.120	INTEREST ON CHECKING- RECEIVING	60.00
TOTAL ESTIMATED REVENUES		130,560.00
APPROPRIATIONS		
Dept 528 - RUBBISH COLLECTION/DISPOSAL		
596-528-819.000	WASTE AND RUBBISH DISPOSAL	118,000.00
596-528-995.596	ADMIN TRANSFER TO GF	6,500.00
TOTAL APPROPRIATIONS		124,500.00
NET OF REVENUES/APPROPRIATIONS - FUND 596		6,060.00
BEGINNING FUND BALANCE		22,197.38
ENDING FUND BALANCE		28,257.38
Fund: 661 MOTOR POOL		
ESTIMATED REVENUES		
Dept 000		
661-000-664.100	INTEREST INCOME	100.00
661-000-668.100	RENTAL EQUIPMENT-POLICE	10,000.00
661-000-668.200	RENTAL EQUIPMENT PARKS	14,000.00

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

661-000-668.300	RENTAL EQUIPMENT-LOCAL	60,000.00
661-000-668.310	EQUIP RENTAL L/R ICE/SNOW	1,000.00
661-000-668.400	RENTAL EQUIPMENT-MAJOR	10,000.00
661-000-668.410	EQUIP RENTAL M/R ICE/SNOW	6,000.00
661-000-668.500	RENTAL EQUIPMENT-WATER	16,000.00
661-000-668.600	RENTAL EQUIPMENT-SEWER	
	LINE	1,000.00
661-000-668.605	LS MAINT. EQUIP RENTAL	13,000.00
661-000-668.700	RENTAL EQUIPMENT-PUBLIC	
	WORKS	12,000.00
661-000-673.000	SALE OF FIXED ASSETS	5,000.00
661-000-675.000	MISCELLANEOUS	5,000.00
TOTAL ESTIMATED REVENUES		153,100.00
APPROPRIATIONS		
Dept 301 - POLICE DEPARTMENT		
661-301-870.000	GAS	10,000.00
661-301-872.000	TIRES	2,000.00
661-301-930.000	REPAIRS	3,000.00
661-301-963.000	MULTI-PERIL INSURANCE	8,000.00
661-301-970.000	EQUIPMENT PURCHASED	
661-301-981.000	CAPITAL OUTLAY	54,000.00
Totals for dept 301 - POLICE DEPARTMENT		77,000.00
Dept 441 - DPW		
661-441-807.000	AUDIT	1,000.00
661-441-870.000	GAS	25,000.00
661-441-872.000	TIRES	2,500.00
661-441-930.000	REPAIRS & MAINTENANCE	
661-441-963.000	MULTI-PERIL INSURANCE	8,000.00
661-441-968.000	DEPRECIATION	67,000.00
661-441-970.000	EQUIPMENT PURCHASED	10,000.00
661-441-981.000	CAPITAL OUTLAY	
Totals for dept 441 - DPW		113,500.00
Dept 483 - ADMINISTRATION		
661-483-703.172	MANAGER SALARY	4,000.00
661-483-703.215	CLERK SALARY	2,100.00
661-483-715.000	FICA/MEDICARE	400.00
661-483-718.000	PENSION	300.00
661-483-719.000	HEALTH INSURANCE	700.00
661-483-995.010	GEN FUND ADMIN TRANSFER	8,000.00
Totals for dept 483 - ADMINISTRATION		15,500.00
TOTAL APPROPRIATIONS		206,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 661		
		(52,900.00)
BEGINNING FUND BALANCE		923,697.75
FUND BALANCE ADJUSTMENTS		

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

ENDING FUND BALANCE		870,797.75
ESTIMATED REVENUES - ALL FUNDS		3,188,711.00
APPROPRIATIONS - ALL FUNDS		2,907,035.74
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		281,675.26
BEGINNING FUND BALANCE - ALL FUNDS		6,584,821.70
FUND BALANCE ADJUSTMENTS - ALL FUNDS		
ENDING FUND BALANCE - ALL FUNDS		6,866,496.96

2023-2024 Fee Schedule

<u>APPLICATION/FORMS</u>	Description	2024 Fee
Fee Type	<u>CLERK</u>	
Marijuana License	Annual Application	\$5,000.00
FOIA	Paper Copies (per page)	\$5.00 first pg \$0.35 additional
FOIA	Hourly Rate of Least Expensive Competent Employee	TBA
Food Truck Vendor Application	Food Truck	\$30.00 per day
Garage/Yard Sale	Permit	\$5.00 per day
Fence, including Zoning Permit	Permit	\$95.00
Peddlers Permit	Permit	\$25 plus \$5.00 per day
Golf Cart Application	Permit	\$75.00
	<u>TREASURER</u>	
Fee Type	Description	
Copies-Paper Print	Per Page	\$0.35 per pg
Notary	Resident/Non resident	Free/\$10.00
NSF Check Return Fee	Per Check	\$35.00
	<u>VIOLATIONS/TICKETS</u>	
Fee Type	Description	
Ticket	Per Violation	
Ticket	Handicap	
	<u>EVENTS</u>	
Fee Type	Description	
Non Village Events	Per Officer	
Blocking of Streets/Barricades	Per Event	
<u>ORDINANCE ENFORCEMENT FEE SCHEDULE</u>		
Weed/Grass Removal		TBD
Nuisance/Blight Removal		TBD
Hazardous Materials Removal		TBD
Property Maintenance Code - Admin fees		
Note: All expenses incurred for the removal of weeds or grass will be calculated by either using the		

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

total charge for a vendor to do the work or by using a minimum of one hour of labor/equipment		
charges for DPW employees if the work is done by the Village		
<u>PLANNING, ZONING, AND ECONOMIC DEVELOPMENT FEE SCHEDULE</u>		
ZBA - Variance Request - Residence		\$400.00
ZBA - Variance Request - Commercial		\$400.00
ZBA - Temporary Use Application/ Request		\$400.00
ZBA - Violation Hearing		\$400.00
ZBA- Administrative Appeal		\$400.00
ZBA - Special Meeting Request		\$400.00
Preliminary Site Plan Review		\$400.00
Site Plan Review - Residential		\$400.00
Site Plan Review - Commercial		\$400.00
Site Plan Review (Amendment to Existing Plan)		TBD
Special Land Use Request		\$250.00
Petition to Change Zoning Map or Ordinance text		\$400.00
PC - Special Meeting Request		\$400.00
Right of Way Application Fee		\$85.00
Zoning Compliance Permit		\$85.00
Sign Review/Permit (New Sign)		\$85.00
Sign Review/Permit (Substantial Alteration)		\$85.00
Temporary Sign Review/Permit		\$85.00
Predevelopment Site Plan Review Meeting with Consulting a Planner/Engineer		\$400.00
After the Fact Surcharge- If work intentionally started without permit or completed without inspection		TBD
Parcel Combination Application/Permit		\$175.00
Parcel Split Application/Permit		\$175.00
Zoning Compliance Letters		\$85.00
<u>SAFEBUILT - BUILDING DEPARTMENT</u>		
Electrical Permit Application		\$75.00
Mechanical Permit Application		\$75.00
Plumbing Permit Application		\$75.00
Building Permit Application		\$75.00

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

<u>INSPECTIONS – RENTAL</u>		
BI-ENNIAL INSPECTIONS		
Registration date	July 1 st due date each year	
Annual registration fee	Late fee of \$15.00 per day after the 15th day	\$25.00/per application
1-2 registered units/per each building on parcel		\$250.00
3-4 registered units/per each building on parcel		\$230.00
5-11 registered units/per each building on parcel		\$200.00
12-20 registered unites/per each building on parcel		\$180.00
21 or more registered units/per each building on parcel		\$150.00
Non-Registration Rental Letter – enforcement		\$50.00/\$100.00
Registration Letter Notice – enforcement		\$50.00/\$100.00
Bi-ennal Letter – enforcement		\$50.00/\$100.00
Failure to pay for and schedule a reinspection if an inspection did not pass - enforcement		\$100.00
Failure to schedule an inspection- enforcement		\$100.00
Failure to register a new rental - enforcement		\$100.00
Ticket Writing and Court activity - enforcement		\$500.00
<u>Additional Inspection Notes</u>		
Breaking down the per day cost looks like 356 days/yrs. X 2 = 730 days...take		
\$250.00 rental inspection every other year, divided by 730 days = approx. .35/day or \$9.80 per month in cost to the landlord		

2023 VILLAGE OF DECATUR WATER RATES**WATER BASE (WB) (READINESS TO SERVE FEE)**

All Single-Family Residential, Commercial, and Industrial users connected to the Public Water System shall pay a monthly Readiness to Serve Charge per Unit, billed in arrears, based on the size of the public water meter which serves the premises. Rate factors will be based upon the following table:

RTS	FY 24 (17.5 %)	FY 25 (3.0%)	FY 26 (3.0%)	FY 27 (3.0%)	FY 28 (1.5%)	FY 29 (1.5%)	FY 30 (1.5%)
5/8"	\$22.57	\$23.25	\$23.95	\$24.66	\$25.03	\$25.41	\$25.79
3/4"	\$22.57	\$23.25	\$23.95	\$24.66	\$25.03	\$25.41	\$25.79
1"	\$40.17	\$41.38	\$42.62	\$43.90	\$44.56	\$45.23	\$45.90
1 1/4"	\$62.75	\$64.63	\$66.57	\$68.56	\$69.59	\$70.64	\$71.70
1 1/2"	\$90.30	\$93.01	\$95.80	\$98.67	\$100.15	\$101.65	\$103.18
2"	\$160.49	\$165.31	\$170.27	\$175.38	\$178.01	\$180.68	\$183.39
3"	\$361.17	\$372.01	\$383.17	\$394.66	\$400.58	\$406.59	\$412.69
4"	\$641.97	\$661.23	\$681.07	\$701.50	\$712.02	\$722.70	\$733.54
6"	\$1444.69	\$1488.03	\$1532.67	\$1578.65	\$1602.33	\$1626.36	\$1650.79
8"	\$2568.37	\$2645.42	\$2724.79	\$2806.53	\$2848.63	\$2891.36	\$2934.73
10"	\$4013.06	\$4133.45	\$4257.46	\$4385.18	\$4450.96	\$4517.72	\$4585.49
12"	\$5778.74	\$5952.11	\$6130.67	\$6314.59	\$6409.31	\$6505.45	\$6603.03

All Multi-Family Residential users providing service to more than one Dwelling Unit from one public water meter connected to the Public Water System shall pay a monthly Readiness to Serve Charge, billed in arrears, based on a 1.00 Rate Factor per Dwelling Unit.

****NOTE: AS LONG AS CONNECTION TO THE PUBLIC WATER SYSTEM EXISTS, A READINESS TO SERVE CHARGE SHALL NOT BE WAIVED OR OTHERWISE DISCONTINUED. ****

COMMODITY CHARGE (WU) (WATER USAGE)

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

Users connected to the Public Water System shall pay a monthly Commodity Charge, billed in arrears, based on the water usage during the immediately preceding month at a rate of \$3.00 per 1,000 gallons of water, starting in FY 24. The application fee for all new “tap in” connections is \$1,500.00

Per 1,000 gals	FY 24 (3.0%)	FY 25 (3.0%)	FY 26 (3.0%)	FY 27 (3.0%)	FY 28 (1.5%)	FY 29 (1.5%)	FY 30 (1.5%)
5/8"	\$3.00	\$3.09	\$3.18	\$3.28	\$3.32	\$3.37	\$3.42
3/4"	\$3.00	\$3.09	\$3.18	\$3.28	\$3.32	\$3.37	\$3.42
1"	\$3.00	\$3.09	\$3.18	\$3.28	\$3.32	\$3.37	\$3.42
1 1/4"	\$3.00	\$3.09	\$3.18	\$3.28	\$3.32	\$3.37	\$3.42
1 1/2"	\$3.00	\$3.09	\$3.18	\$3.28	\$3.32	\$3.37	\$3.42
2"	\$3.00	\$3.09	\$3.18	\$3.28	\$3.32	\$3.37	\$3.42
3"	\$3.00	\$3.09	\$3.18	\$3.28	\$3.32	\$3.37	\$3.42
4"	\$3.00	\$3.09	\$3.18	\$3.28	\$3.32	\$3.37	\$3.42
6"	\$3.00	\$3.09	\$3.18	\$3.28	\$3.32	\$3.37	\$3.42
8"	\$3.00	\$3.09	\$3.18	\$3.28	\$3.32	\$3.37	\$3.42
10"	\$3.00	\$3.09	\$3.18	\$3.28	\$3.32	\$3.37	\$3.42
12"	\$3.00	\$3.09	\$3.18	\$3.28	\$3.32	\$3.37	\$3.42

PENALTY FEE

All payments made after the 20th of each month (or the following business day if the 20th falls on a weekend or holiday) will be assessed as a penalty of the sum of 10%.

WATER DEPOSIT

Before the water may be turned on for any premises located within the Village of Decatur Corporate Limits the owner shall deposit with the Utility Billing Clerk a “guaranteed deposit” of \$50.00 for all those using meters under two (2) inches and the sum of \$100.00 for those using meters over two (2) inches. Where notice is given that a tenant is responsible for water charges, no water service shall be rendered to such premises until a cash deposit of \$80.00 shall have been made. For owners of premises located outside the Village of Decatur Corporate Limits, the “guaranteed deposit” shall be the sum of \$80.00 unless notice is given that a tenant is responsible for water charges as hereinbefore set forth, then no water service shall be rendered to such premises until a cash deposit of \$300.00 shall have been made.

TURN-ON FEE

When water service is discontinued due to nonpayment, the water shall not be turned on again until all delinquent charges have been paid, including the guaranteed deposit provided in paragraph C of Section III and, in addition, a turn-on fee of \$75.00 has been paid to the Village Water & Sewer Office.

Exterior Water Line Coverage

Users connected to the Public Water System shall have the opportunity to enroll in homeowner protection plans. The Village of Decatur has approved the Service Line Warranties of America to offer optional protection plans to all utilities customers.

Utility Service Partners Private Label, Inc., known as Service Line Warranties of America (“SLWA”), with corporate offices located at 7134 Lee Highway, Chattanooga, TN 37421, is an *independent company separate from your local utility or community* and offers this optional service plan as an authorized representative of the service contract provider, North American Warranty, Inc., 175 West Jackson Blvd., Chicago, IL 60604. Your choice of whether to participate in this service plan will not affect any service you have with your local utility or community.

2023 VILLAGE OF DECATUR WASTEWATER RATES

WASTEWATER BASE (SB) (READINESS TO SERVE FEE)

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

All Single-Family Residential, Commercial, and Industrial users connected to the Public Sewer System shall pay a monthly Readiness to Serve Charge per Unit, billed in arrears, based on the size of the public water meter which serves the premises. Rate factors will be based upon the following table:

RTS	FY 24 (15.0 %)	FY 25 (10.0%)	FY 26 (3.0%)	FY 27 (3.0%)	FY 28 (1.5%)	FY 29 (1.5%)	FY 30 (1.5%)
5/8"	\$19.79	\$21.77	\$22.42	\$23.10	\$23.44	\$23.79	\$24.15
3/4"	\$19.79	\$21.77	\$22.42	\$23.10	\$23.44	\$23.79	\$24.15
1"	\$35.24	\$38.76	\$39.92	\$41.12	\$41.74	\$42.36	\$43.00
1 1/4"	\$55.04	\$60.54	\$62.36	\$64.23	\$65.19	\$66.17	\$67.16
1 1/2"	\$79.18	\$87.10	\$89.71	\$92.40	\$93.79	\$95.19	\$96.62
2"	\$140.75	\$154.82	\$159.47	\$164.25	\$166.72	\$169.22	\$171.75
3"	\$316.73	\$348.41	\$358.86	\$369.62	\$375.17	\$380.80	\$386.51
4"	\$562.99	\$619.29	\$637.87	\$657.01	\$666.86	\$676.87	\$687.02
6"	\$1266.93	\$1393.63	\$1435.43	\$1478.50	\$1500.67	\$1523.18	\$1546.03
8"	\$2252.37	\$2477.60	\$2551.93	\$2628.49	\$2667.92	\$2707.94	\$2748.55
10"	\$3519.30	\$3871.23	\$3987.37	\$4106.99	\$4168.59	\$4231.12	\$4294.59
12"	\$5067.73	\$5574.50	\$5741.74	\$5913.99	\$6002.70	\$6092.74	\$6184.13

All Multi-Family Residential users providing service to more than one Dwelling Unit from one public water meter connected to the Public Water System shall pay a monthly Readiness to Serve Charge, billed in arrears, based on a 1.00 Rate Factor per Dwelling Unit.

****NOTE: AS LONG AS CONNECTION TO THE PUBLIC WASTEWATER SYSTEM EXISTS, A READINESS TO SERVE CHARGE SHALL NOT BE WAIVED OR OTHERWISE DISCONTINUED. ****

COMMODITY CHARGE (WU) (WASTEWATER USAGE)

Users connected to the Public Sewer System shall pay a monthly Commodity Charge, billed in arrears, based on the water usage during the immediately preceding month at a rate of \$1.84 per 1,000 gallons of water, starting in FY 24. The application fee for all new “tap in” connections is

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

\$1,500.00. The above-referenced Commodity Charge shall consider metered water that does not enter the system (e.g., Lawn and garden irrigation water, cooling water, unpolluted air-conditioned water, etc.) if such metered water is separately metered by a deduct meter or irrigation meter in a manner acceptable to the Village. Accordingly, the Commodity Charge for such a user shall be based upon the “net” metered water usage determined by subtracting the volume of water metered by the deduct or irrigation meter from the volume of water metered by the public water meter.

Per 1,000 gals	FY 24 (3.0%)	FY 25 (3.0%)	FY 26 (3.0%)	FY 27 (3.0%)	FY 28 (1.5%)	FY 29 (1.5%)	FY 30 (1.5%)
5/8"	\$1.84	\$1.90	\$1.96	\$2.01	\$2.04	\$2.08	\$2.11
3/4"	\$1.84	\$1.90	\$1.96	\$2.01	\$2.04	\$2.08	\$2.11
1"	\$1.84	\$1.90	\$1.96	\$2.01	\$2.04	\$2.08	\$2.11
1 1/4"	\$1.84	\$1.90	\$1.96	\$2.01	\$2.04	\$2.08	\$2.11
1 1/2"	\$1.84	\$1.90	\$1.96	\$2.01	\$2.04	\$2.08	\$2.11
2"	\$1.84	\$1.90	\$1.96	\$2.01	\$2.04	\$2.08	\$2.11
3"	\$1.84	\$1.90	\$1.96	\$2.01	\$2.04	\$2.08	\$2.11
4"	\$1.84	\$1.90	\$1.96	\$2.01	\$2.04	\$2.08	\$2.11
6"	\$1.84	\$1.90	\$1.96	\$2.01	\$2.04	\$2.08	\$2.11
8"	\$1.84	\$1.90	\$1.96	\$2.01	\$2.04	\$2.08	\$2.11
10"	\$1.84	\$1.90	\$1.96	\$2.01	\$2.04	\$2.08	\$2.11
12"	\$1.84	\$1.90	\$1.96	\$2.01	\$2.04	\$2.08	\$2.11

PENALTY FEE

All payments made after the 20th of each month (or the following business day if the 20th falls on a weekend or holiday) will be assessed as a penalty of the sum of 10%.

WATER DEPOSIT

Where written notice is given that a tenant is responsible for charges and service, no further service shall be rendered until a “guaranteed deposit” in the amount of \$150.00 is provided.

Where a user utilizes a deduct meter provided by the Village a meter deposit of \$25.00 shall be paid prior to receiving said deduct meter. The deposit shall be held by the Village as a guarantee of return of the meter. Such meter deposit shall be refunded to the depositor when the deduct meter is returned to the Village.

TURN-ON FEE

When water service is discontinued due to nonpayment, the water shall not be turned on again until all delinquent charges have been paid, including the guaranteed deposit provided in paragraph C of Section III and, in addition, a turn-on fee of \$75.00 has been paid to the Village Water & Sewer Office.

Exterior Sewer/Septic Line Coverage

Users connected to the Public Sewer System shall have the opportunity to enroll in homeowner protection plans. The Village of Decatur has approved the Service Line Warranties of America to offer optional protection plans to all utilities customers.

Utility Service Partners Private Label, Inc., known as Service Line Warranties of America (“SLWA”), with corporate offices located at 7134 Lee Highway, Chattanooga, TN 37421, is an *independent company separate from your local utility or community* and offers this optional service plan as an authorized representative of the service contract provider, North American Warranty, Inc., 175 West Jackson Blvd., Chicago, IL 60604. Your choice of whether to participate in this service plan will not affect any service you have with your local utility or community.

VILLAGE OF DECATUR
COUNTY OF VAN BUREN
STATE OF MICHIGAN

VILLAGE OF DECATUR – FISCAL YEAR 2024 ANNUAL APPROPRIATION BILL

RESOLUTION 2023-01: A RESOLUTION ADOPTING THE FISCAL YEAR 2024 BUDGET FOR THE VILLAGE OF DECATUR; APPROPRIATING THE AMOUNTS NECESSARY FOR MUNICIPAL PURPOSES; PROVIDING FOR THE LEVY OF THE AMOUNT NECESSARY TO BE RAISED BY AD VALOREM TAXES UPON REAL AND PERSONAL PROPERTY FOR MUNICIPAL PURPOSES; IN ACCORDANCE WITH THE UNIFORM BUDGETING AND ACCOUNTING ACT (MCL 141).

At a Regular Meeting of the Village Council of the Village of Decatur, Michigan, held at Village Hall on February 6, 2023, the following Resolution was offered.

WHEREAS, The Chief Administrative Officer of the Village of Decatur has prepared and presented a budget to commence March 1, 2023, to expire February 28, 2024, for Fiscal Year 2024, and;

WHEREAS The Village of Decatur did hold a Public Hearing on the purposed Fiscal Year 2024 Budget, with proper notification to the public to solicit comments, and;

WHEREAS, It is necessary to provide for the implementation, operation and periodic adjustment of this act;

REVENUES

GL NUMBER	DESCRIPTION	FY23 PROPOSED
101	GENERAL FUND	\$927,200.00
202	MAJOR ROAD FUND	\$200,160.00
203	LOCAL ROAD FUND	\$830,060.00
213	SALVAGE VIN FUND	\$15,010.00
230	STREETS FUND	\$168,200.00
244	BUSINESS LOANS FUND	\$5,040.00
245	HOME REHAB FUND	\$3,050.00
248	DDA FUND	\$22,606.00
590	SEWER FUND	\$311,700.00
591	WATER FUND	\$422,025.00
596	GARBAGE COLLECTION FUND	\$130,560.00
661	MOTOR POOL FUND	\$153,100.00
	OTHER	
	GRAND TOTAL	\$3,188,711.00

EXPENSES

GL NUMBER	DESCRIPTION	FY 23 PROPOSED
101	GENERAL FUND	\$920,700.00
202	MAJOR ROAD FUND	\$296,380.00
203	LOCAL ROAD FUND	\$387,568.74
213	SALVAGE VIN FUND	\$15,010.00
230	STREETS FUND	\$200,000.00
244	BUSINESS LOANS FUND	\$400.00
245	HOME REHAB FUND	\$400.00
248	DDA FUND	\$40,150.00
590	SEWER FUND	\$335,877.00
591	WATER FUND	\$380,050.00
596	GARBAGE COLLECTION FUND	\$124,500.00
661	MOTOR POOL FUND	\$206,000.00
	OTHER	\$0.00
	GRAND TOTAL	\$2,907,035.74

NOW THEREFORE BE IT RESOLVED that the proposed budget document as presented by the Village Manager, titled Village of Decatur Fiscal Year 2024 Budget, covering March 1, 2023, through February 28, 2024, be adopted by fund, and the Village Manager is hereby authorized to make expenditures and amendments provided for in said budget, provided such expenditures are made in accordance with General Village Charter and Policies, and:

BE IT FURTHER RESOLVED, The Village of Decatur does hereby direct the levy of 11.8068 mills for Operating, 4.9566 mills for Streets from all non-exempt properties within the Village of Decatur limits, and a 2.000 mill in additional tax on properties located within the designated Downtown Development District.

RESOLUTION DECLARED ADOPTED, this 6th day of February 2023.



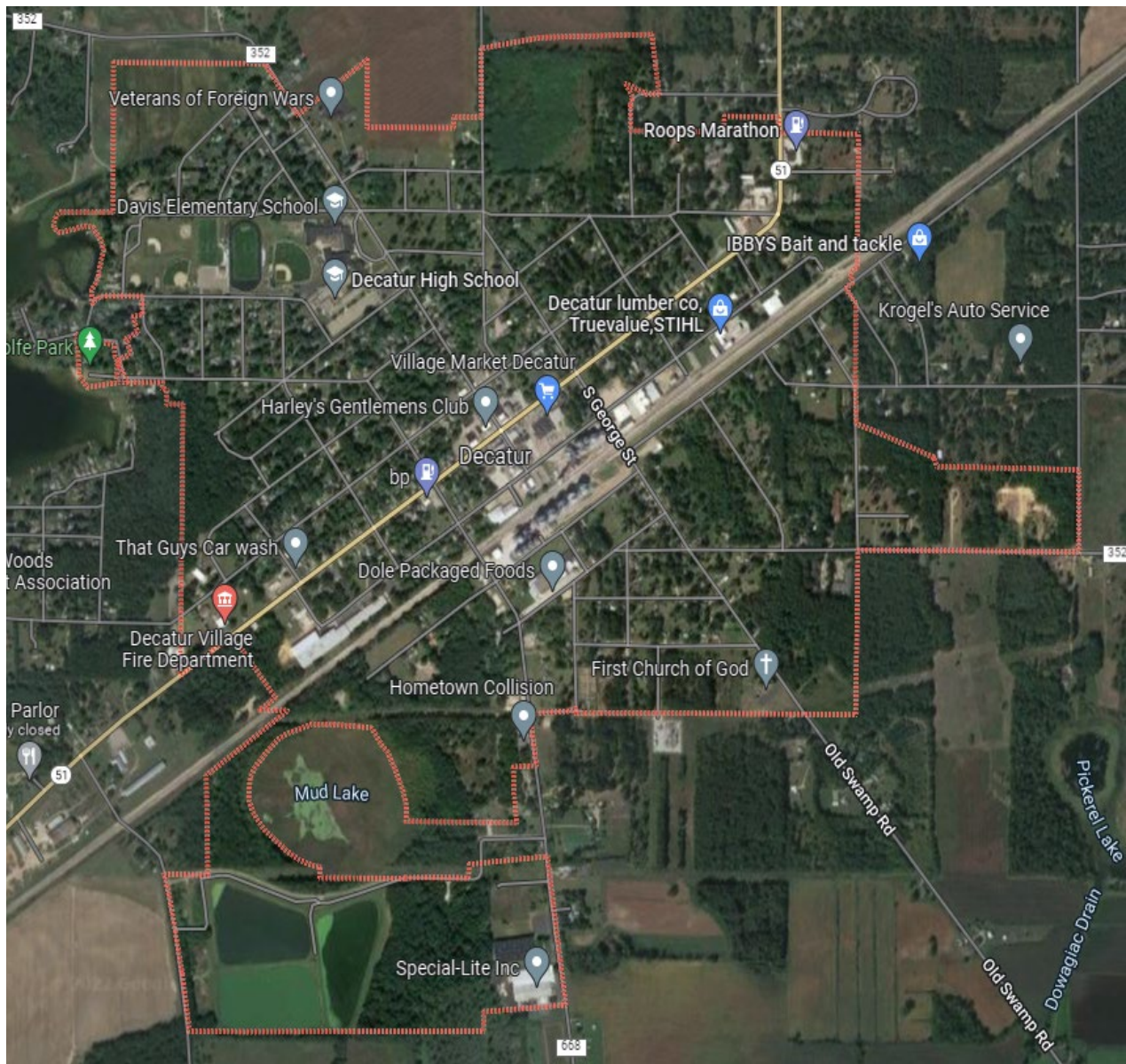
VILLAGE OF DECATUR

General Governmental Information

[Abstract](#)

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

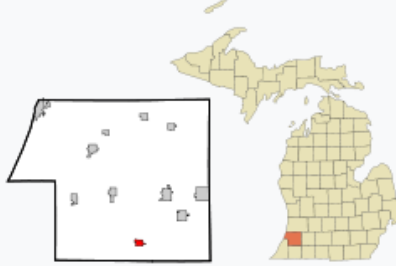
VILLAGE OF DECATUR



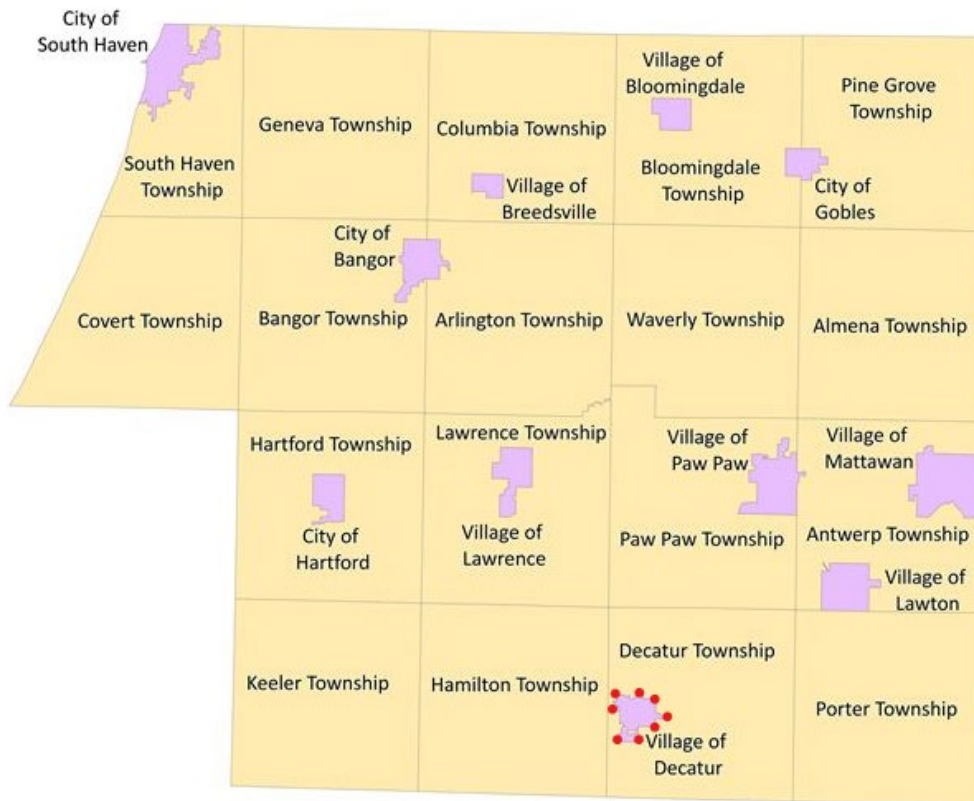
The present status of cities and villages in Michigan is the result of historical tradition, of the home rule provisions of the Constitutions of 1908 and 1963, of the home rule acts of 1907, and the initiative of individual communities. During the nineteenth century, the state legislature recognized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

VILLAGE OF DECATUR

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

Historical population			Decatur, Michigan	
Census	Pop.	%±	Village	
1860	564	—		
1870	1,420	151.8%		
1880	1,267	−10.8%	Location of Decatur, Michigan Coordinates: 42°6′35″N 85°58′24″W﻿•﻿42°6′35″N 85°58′24″W	
1890	1,199	−5.4%	Country	United States
1900	1,356	13.1%	State	Michigan
1910	1,286	−5.2%	County	Van Buren
1920	1,270	−1.2%	Established	1861
1930	1,582	24.6%	Government	
1940	1,599	1.1%	• Type	General Law Village
1950	1,664	4.1%	• Village Manager	██████████
1960	1,827	9.8%	• Village President	Ali Elwaer
1970	1,764	−3.4%	Area ^[1]	
1980	1,915	8.6%	• Total	1.43 sq mi (3.70 km ²)
1990	1,760	−8.1%	• Land	1.35 sq mi (3.50 km ²)
2000	1,838	4.4%	• Water	0.08 sq mi (0.20 km ²)
2010	1,819	−1.0%	Elevation	787 ft (240 m)
2020	1,651	−9.2%	Population (2020)	
U.S. Decennial Census ^[8]			• Total	1,651
			• Density	1,222.06/sq mi (471.80/km ²)
			Time zone	UTC-5 (Eastern (EST))
			• Summer (DST)	UTC-4 (EDT)
			ZIP code	49045
			Area code	269
			FIPS code	26-21040 ^[2]
			GNIS feature ID	0624435 ^[3]
			Website	www.decatirmi.org

VILLAGE OF DECATUR



VILLAGE OF DECATUR

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

The chart below illustrates the organizational structure within the Village.



VILLAGE OF DECATUR

Village of Decatur 2021

Census

Population 1.7 thousand

Budget





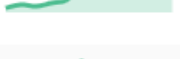



Revenues
\$2.07 million
Total Revenues

[Explore Revenues](#)

Expenditures
\$2.07 million
Total Expenditures

[Explore Expenditures](#)

Data Snapshot

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

[Explore other data](#)

Analytics

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

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

VILLAGE OF DECATUR

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

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

Financial Highlights

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

Overview of the Financial Statements

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

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

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

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

VILLAGE OF DECATUR

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

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

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

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

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

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

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

VILLAGE OF DECATUR

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

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

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

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

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

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

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

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

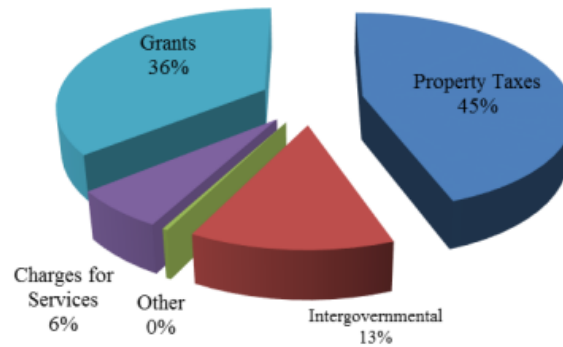
Unrestricted net position at the end of the year for proprietary funds was \$1,465,476. The total decrease in net position for proprietary funds was \$24,499. A summary of the changes in proprietary funds net position can be found in the business-type activities paragraph found earlier in this report.

VILLAGE OF DECATUR

Governmental Activities

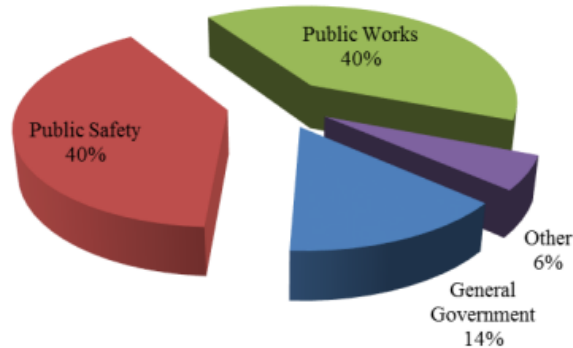
The following chart summarizes the revenue sources for the governmental activities of the Village for the most recent fiscal year end.

Governmental Activities Revenues



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

Governmental Activities Expenses



General Fund Budgetary Highlights

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



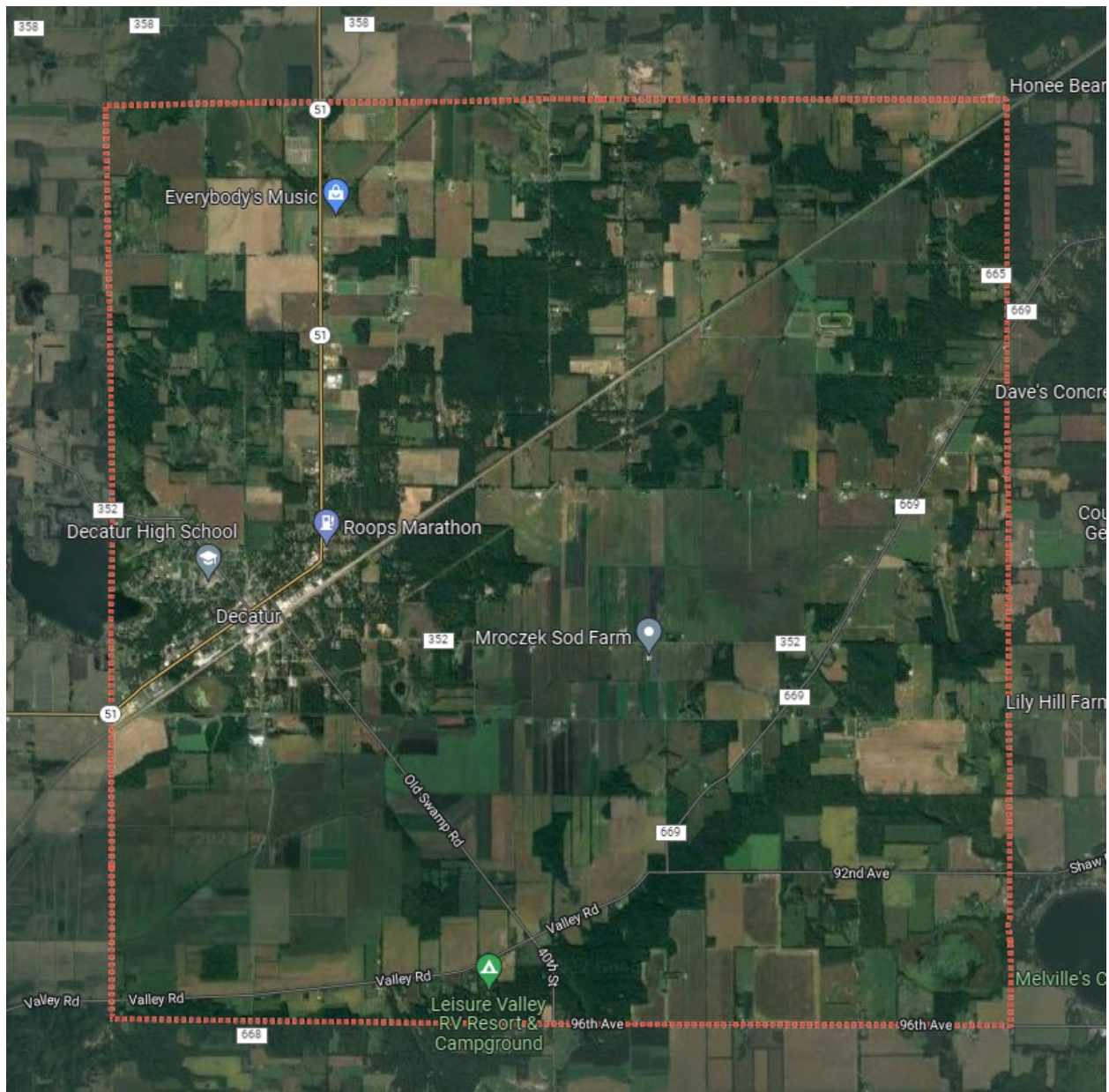
DECATUR TOWNSHIP

General Governmental Information

[Abstract](#)

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

DECATUR TOWNSHIP



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

DECATUR TOWNSHIP

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

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

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

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

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

Demographics

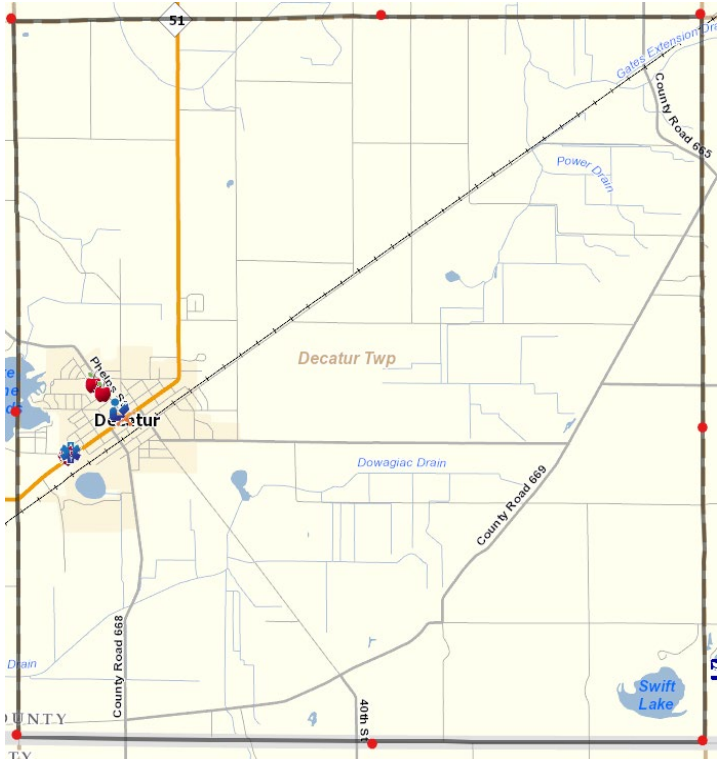
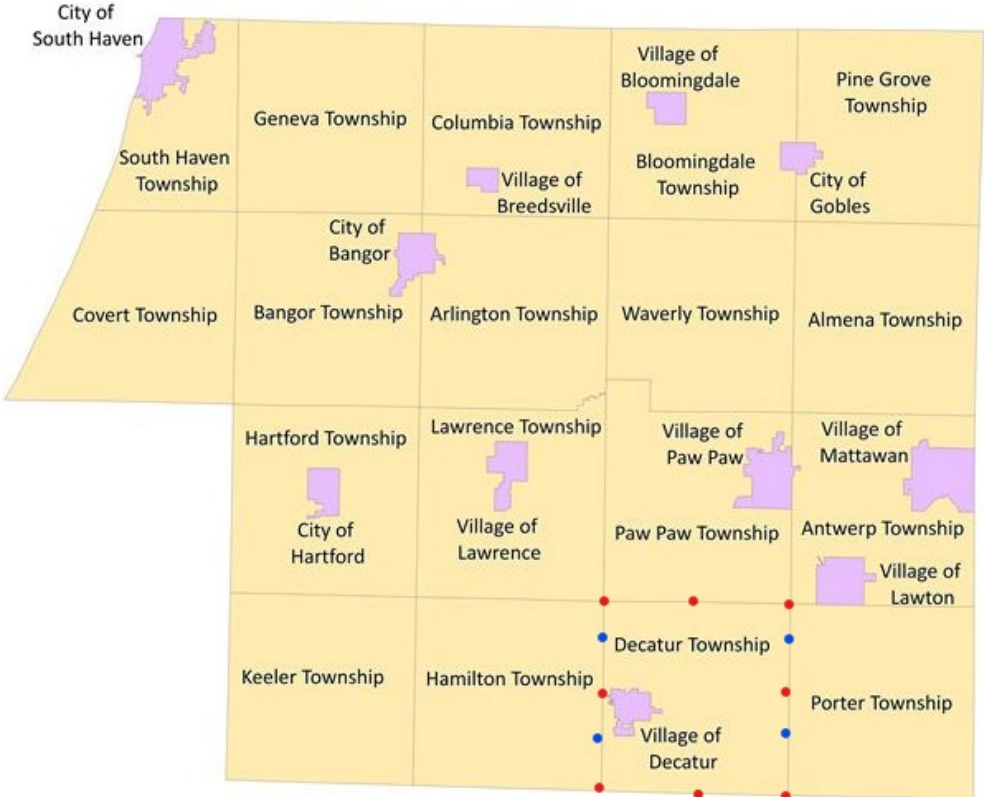
As of the census of 2000, there were 3,916 people, 1,451 households, and 1,021 families residing in the township. The population density was 111.3 per square mile (43.0/km²). There were 1,611 housing units at an average density of 45.8 per square mile (17.7/km²). The racial makeup of the township was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

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

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

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

DECATUR TOWNSHIP



DECATUR TOWNSHIP

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

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

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

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

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

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

What are the characteristics of a township government?

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

What are the duties of a township board member?

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

What are the duties of a township clerk?

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

DECATUR TOWNSHIP

Township Hall

103 E Delaware Street
Decatur, MI 49045

Mailing Address

P.O. Box 33
Decatur, MI 49045



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

Decatur Township, Van Buren County, Michigan

Kevin Kusmack
Supervisor

41361 74th Ave
Decatur Michigan 49045-9182
Phone: (269) 423-8588
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Katie Hartwell
Clerk

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Phone: (269) 436-8069
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Katelin Makay
Treasurer

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Phone: (269) 423-6260
Fax:

Thomas Stull
Trustee

209 E Marys St
Decatur Michigan 49045
Phone: (269) 423-7897
Fax:

Matthew Kusmack
Trustee

207 Prairie Ronde
Decatur Michigan 49045-1243
Phone: (269) 423-8438
Fax:

DECATUR TOWNSHIP

Township Data

Website Visit Website	Total Population 3618
Per Capita Income 32538	Total Male Population 1974
Total Female Population 1644	Total White People 3036
Total Black or African American People 71	Total American Indian/Alaskan American People 176
Total Asian People 27	Total Hispanic or Latino People 382
Total Non-Hispanice/Latino People 2891	Average Household Size 2
Total Housing Units 1699	Total Foreign Born and Naturalized People 142
Median Household Income 47435	Median Family Income 61000
Income Under Poverty Level 3592	Total Families 1018
Total Households 1699	Median Number of Rooms (per housing unit) 6

DECATUR TOWNSHIP

Township of Decatur 2021

Census

Population	3.6 thousand
Square Mileage	35.6

Budget



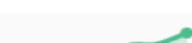
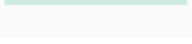



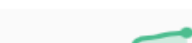
Revenues
\$588.2 thousand
Total Revenues

[Explore Revenues](#)

Expenditures
\$400.5 thousand
Total Expenditures

[Explore Expenditures](#)

Data Snapshot

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

[Explore other data](#)

Analytics

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

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

MI Community Financial Dashboard - [Link](#)

DECATUR TOWNSHIP

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

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

Overview of the Financial Statements

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

Using This Annual Report

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

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

Financial Highlights

Government-wide:

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

Fund Level:

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

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

Financial Analysis of the Government as a Whole

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

Net position as of June 30, 2021 and 2020

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

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

DECATUR TOWNSHIP

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

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

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

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

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

The Township has no income tax.

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

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

Financial Analysis of the Township's Funds

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

General Fund Budgetary Highlights

Administrative actions were taken to keep operating costs within budget.

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

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

Capital Assets

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

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

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

DECATUR TOWNSHIP

Decatur Township Statement of Net Position June 30, 2021

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

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

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



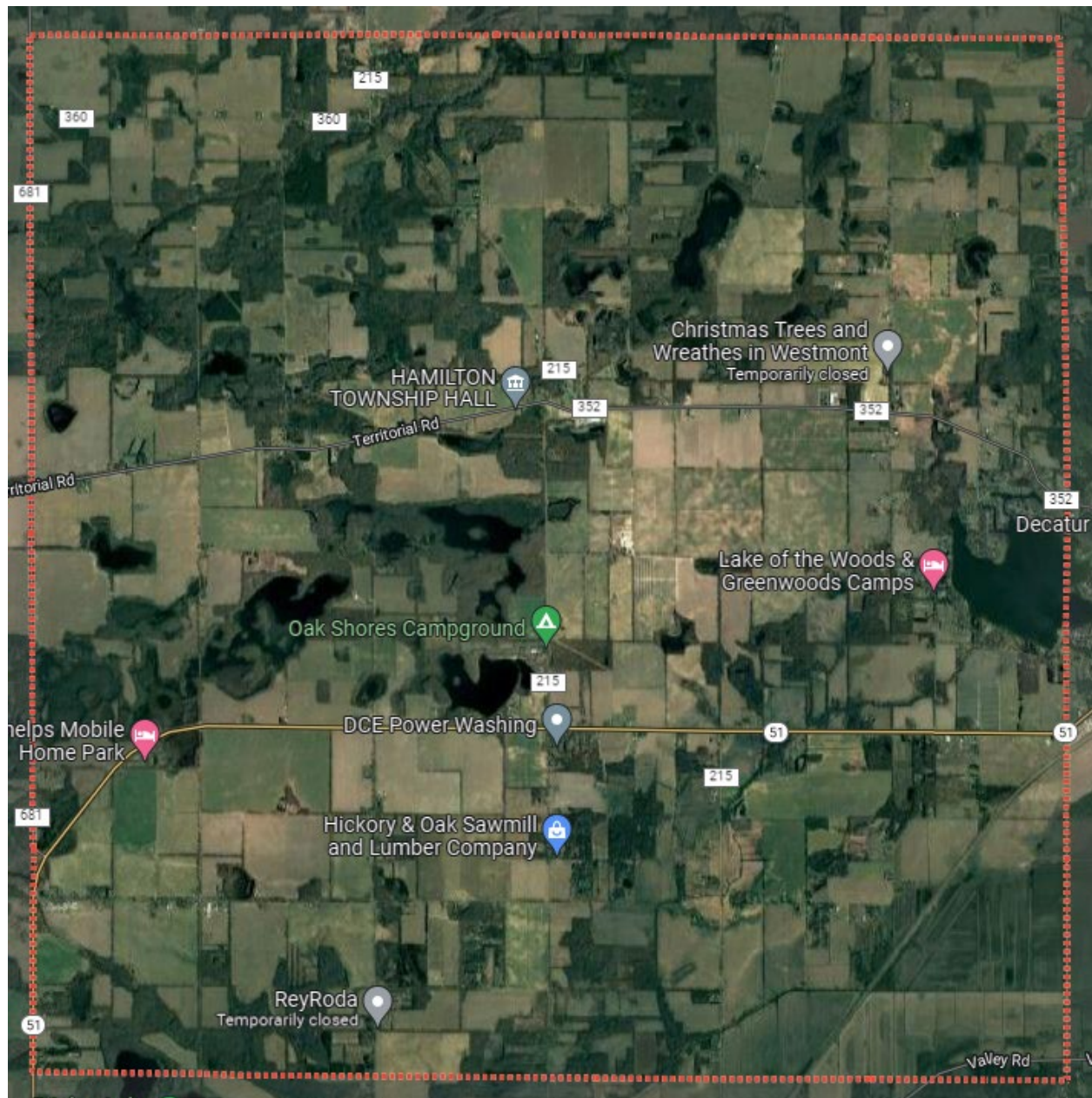
HAMILTON TOWNSHIP

General Governmental Information

[Abstract](#)

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

HAMILTON TOWNSHIP



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

HAMILTON TOWNSHIP

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

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

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

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

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

Demographics

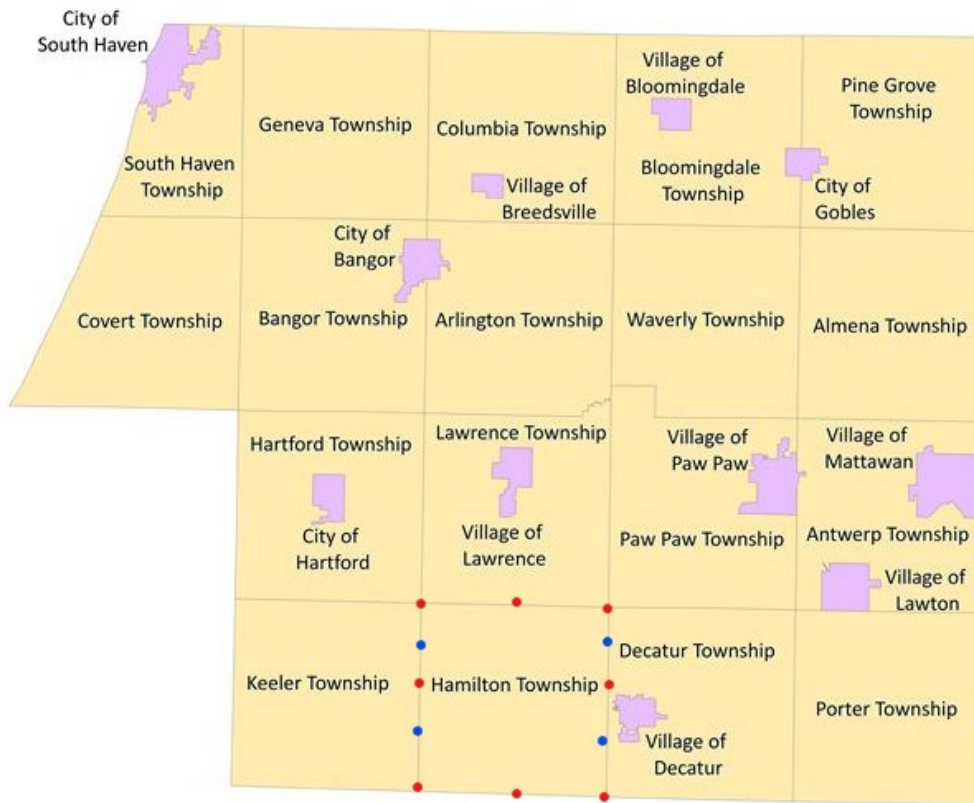
As of the census[1] of 2000, there were 1,797 people, 568 households, and 423 families residing in the township. The population density was 52.1 per square mile (20.1/km²). There were 723 housing units at an average density of 21.0 per square mile (8.1/km²). The racial makeup of the township was 88.70%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

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

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

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

HAMILTON TOWNSHIP



HAMILTON TOWNSHIP

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

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

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

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

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

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

What are the characteristics of a township government?

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

What are the duties of a township board member?

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

What are the duties of a township clerk?

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

HAMILTON TOWNSHIP

Hamilton Township

Physical Address

52333 Territorial Road W
Decatur, MI 49045

Mailing Address

P.O. Box 35
Decatur, MI 49045

Phone: 269-423-7852

Fax: 269-423-7852



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

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

Hamilton Township, Van Buren County, Michigan

Carl Druskovich

Supervisor

45140 M-51

Decatur Michigan 49045

Phone: (269) 423-7866

Fax:

Rebecca Mott

Clerk

PO Box 35

Decatur Michigan 49045-0035

Phone: (269) 423-7852

Fax:

Sandra Hanson

Treasurer

75406 56th St

Decatur Michigan 49045-9133

Phone: (269) 674-8780

Fax:

Karen Makay

Trustee

77900 County Road 358 S

Decatur Michigan 49045-8109

Phone: (269) 423-7852

Fax:

Richard Conway

Trustee

53268 Territorial Rd

Decatur Michigan 49045-9019

Phone: (269) 423-7852

Fax:

HAMILTON TOWNSHIP

Township Data

Website

[Visit Website](#)

Total Population

1361

Per Capita Income

32873

Total Male Population

702

Total Female Population

659

Total White People

1204

Total Black or African American People

17

Total American Indian/Alaskan American People

13

Total Asian People

0

Total Hispanic or Latino People

156

Total Non-Hispanic/Latino People

1141

Average Household Size

2

Total Housing Units

564

Total Foreign Born and Naturalized People

61

Median Household Income

54688

Median Family Income

60417

Income Under Poverty Level

1361

Total Families

384

Total Households

564

Median Number of Rooms (per housing unit)

6

HAMILTON TOWNSHIP

Township of Hamilton 2021

Census

Population	1.4 thousand
Square Mileage	35.5

Budget



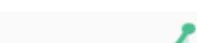




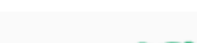
Revenues
\$536.8 thousand
 Total Revenues

[Explore Revenues](#)

Expenditures
\$477.6 thousand
 Total Expenditures

[Explore Expenditures](#)

Data Snapshot

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

[Explore other data](#)

Analytics

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

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

HAMILTON TOWNSHIP

Township of Hamilton

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

FINANCIAL HIGHLIGHTS

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

Overview of the financial statements

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

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

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

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

Government-wide financial statements

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

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

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

HAMILTON TOWNSHIP

Township of Hamilton

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

FINANCIAL ANALYSIS OF THE TOWNSHIP AS A WHOLE

Net position

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

Condensed financial information

Net position

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

Changes in net position

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

HAMILTON TOWNSHIP

Township of Hamilton

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

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

Condensed financial information Changes in net position

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

Governmental activities

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

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

HAMILTON TOWNSHIP

Township of Hamilton

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

FINANCIAL ANALYSIS OF THE TOWNSHIP'S FUNDS

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

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

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

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

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

General Fund budgetary highlights

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

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

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

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

Debt

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

HAMILTON TOWNSHIP

Township of Hamilton

STATEMENT OF NET POSITION

June 30, 2021

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

HAMILTON TOWNSHIP

Township of Hamilton

STATEMENT OF ACTIVITIES

Year ended June 30, 2021

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