



State of Main Street

Listening Session Trends

Please note that these are preliminary numbers subject to minor change pending the final city and county reports.

Dataset #1: Revenue

- ◆ The share of city, county, and township revenue from property taxes increased as the share of revenue from state and other sources decreased over the past 20 years.
- ◆ When adjusted for inflation, total city, county, and township revenue grew over the past 20 years.
 - Counties have seen an increase in revenue in constant dollars.
 - Cities have seen an increase in revenue in constant dollars.
 - Townships have seen an increase in revenue in constant dollars.

Percent of Total Revenues Derived From Property Taxes, 2001 - 2020

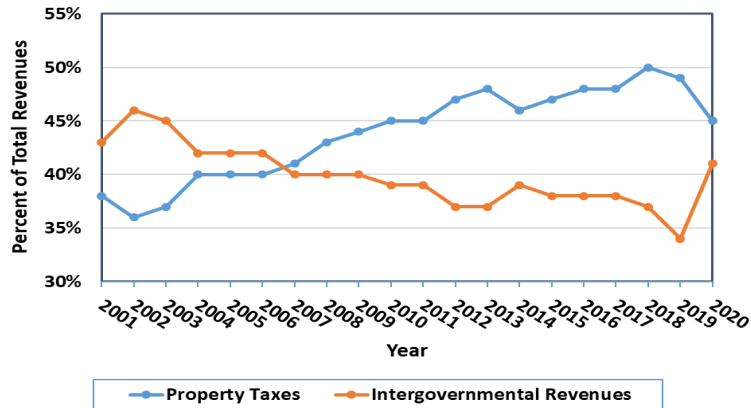




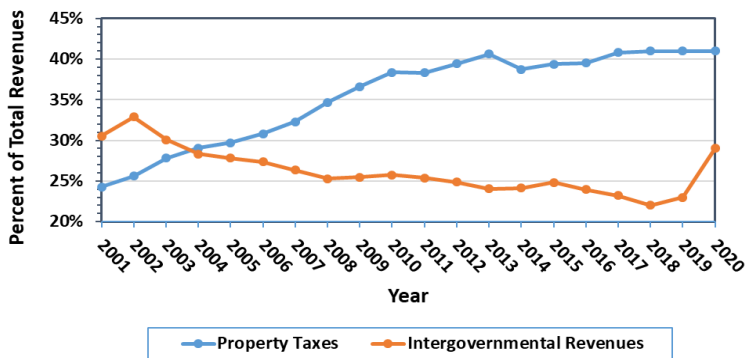
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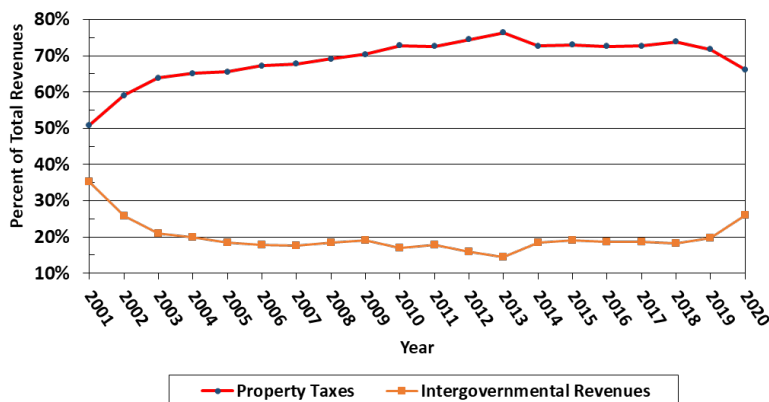
County Property Taxes and Intergovernmental Revenues as a Percent of Total Revenues, 2001 - 2020



City Property Taxes and Intergovernmental Revenues as a Percent of Total Revenues, 2001 - 2020



Township Property Taxes and Intergovernmental Revenues as a percent of Total Revenues, 2001 - 2020

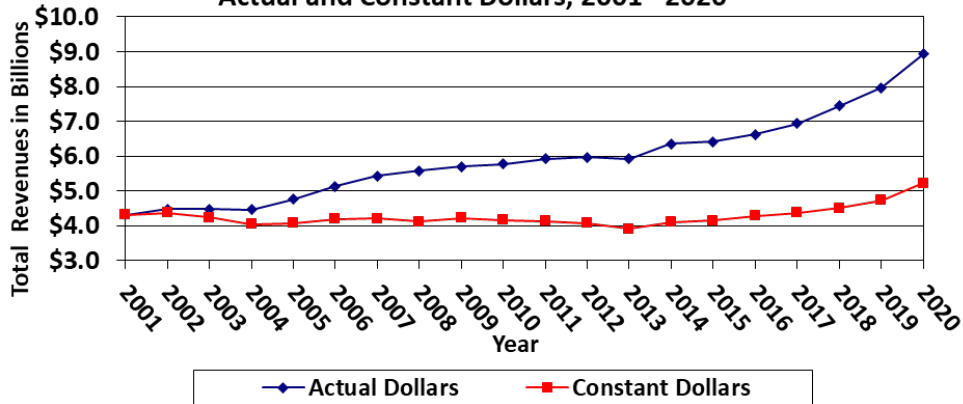




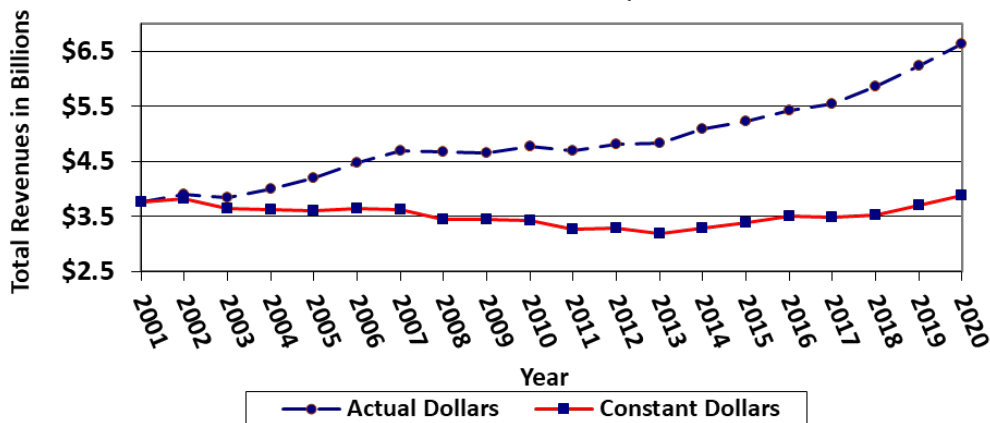
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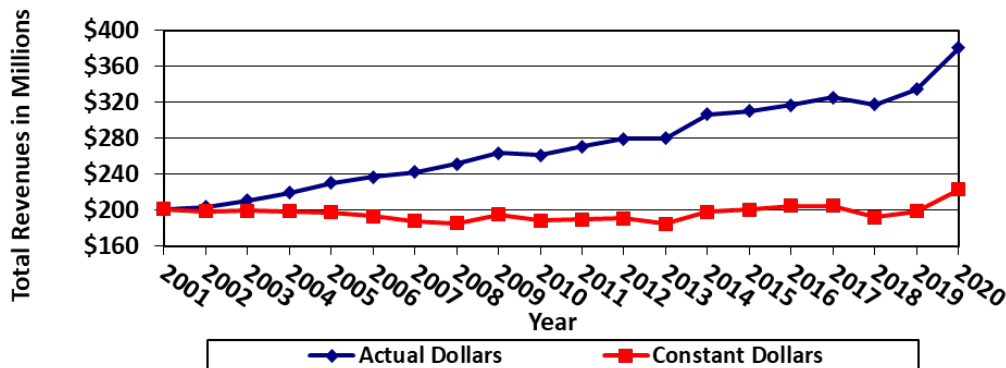
Change in Total Revenues (Counties)
Actual and Constant Dollars, 2001 - 2020



Change in Total Revenues (Cities)
Actual and Constant Dollars, 2001 - 2020



Change in Total Revenues (Townships)
Actual and Constant Dollars, 2001 - 2020





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Dataset #2: Expenditures

- ◆ **There have been some shifts in the proportion of the largest expenditures of counties, cities, and townships.**
 - The proportion of county expenditures on human services decreased over the past twenty years while the proportion spent on general government increased.
 - The proportion of city expenditures on public safety increased over the past twenty years while the proportion spent on debt service decreased.
 - The proportion of township expenditures on roads increased over the past twenty years.

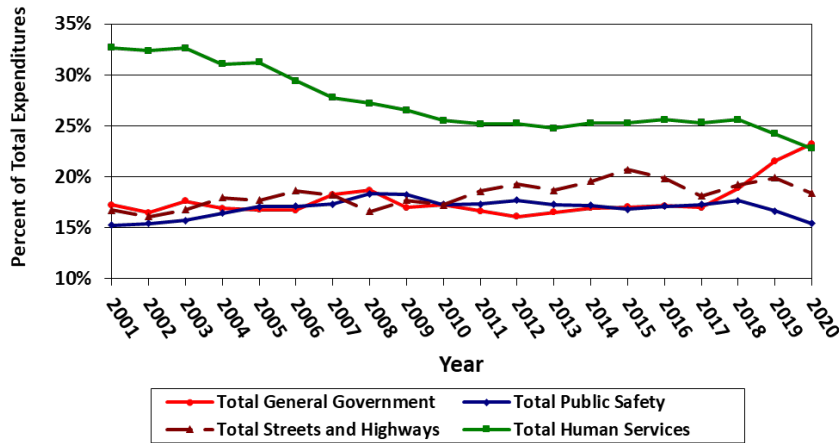
- ◆ **When adjusted for inflation, total city, county, and township expenditure change has remained relatively flat over the past 20 years.**
 - Counties have seen an increase in expenditures in constant dollars.
 - Cities have seen a decrease in expenditures in constant dollars.
 - Townships have seen an increase in expenditures in constant dollars.



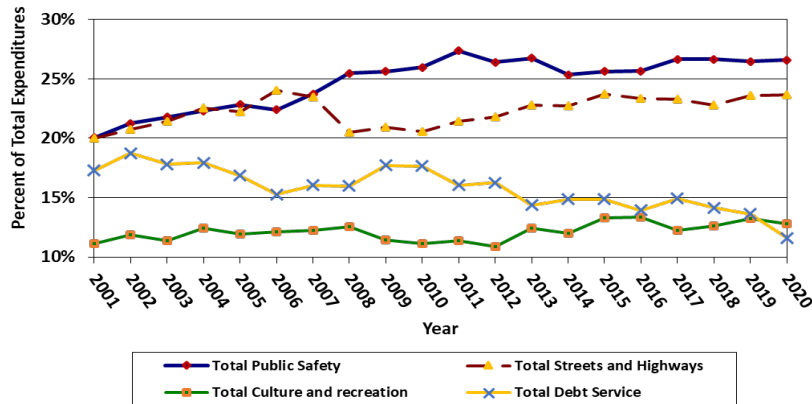
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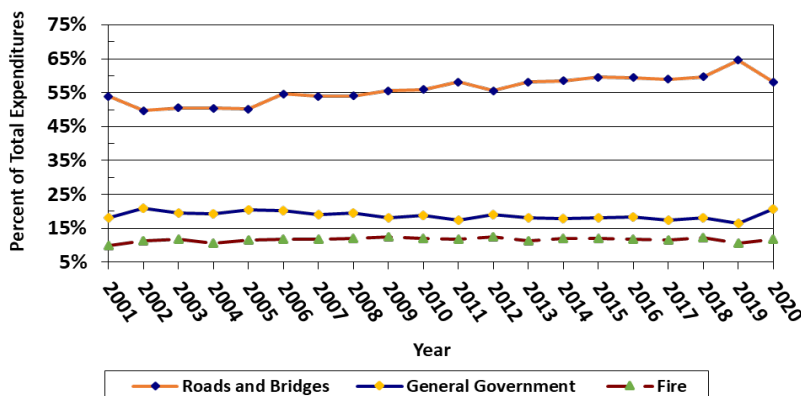
County Primary Categories of Expenditures, 2001 - 2020



City Primary Categories of Expenditures, 2001 - 2020



Township Primary Categories of Expenditures, 2001 - 2020

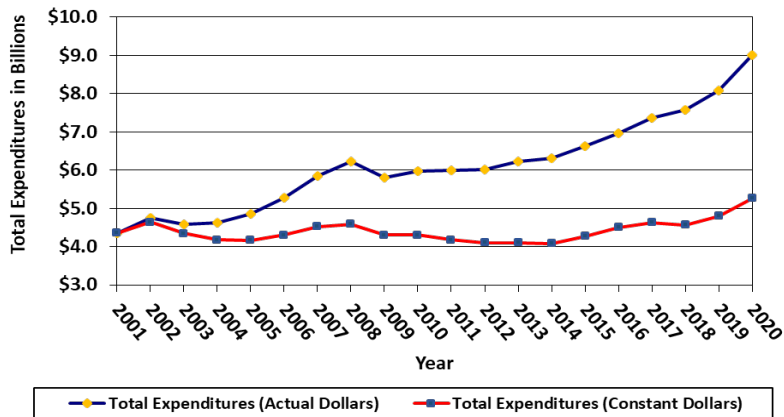




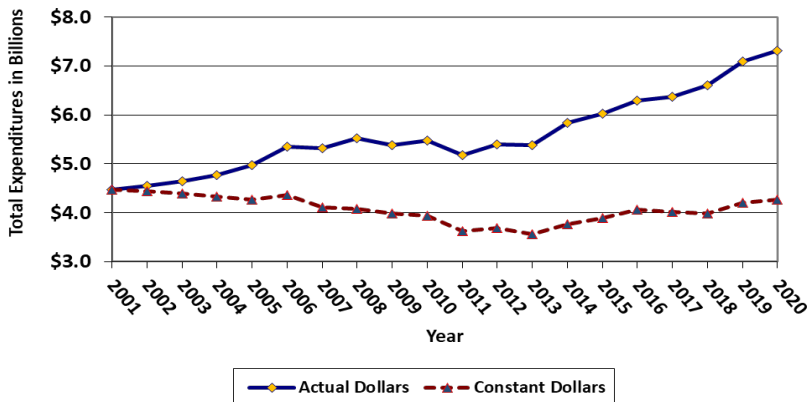
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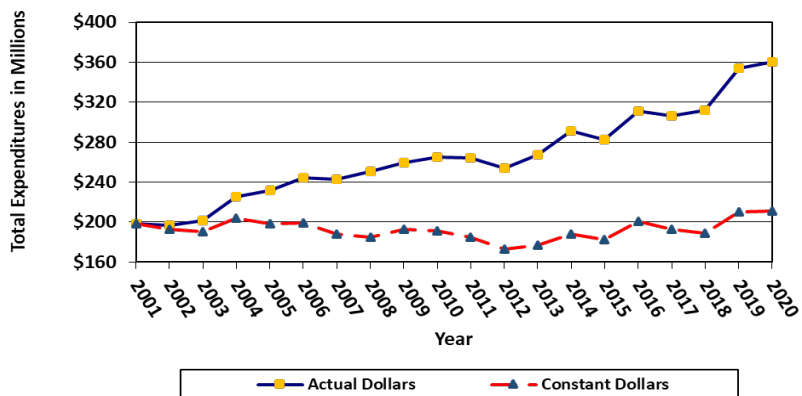
Change in Total Expenditures (Counties)
Actual and Constant Dollars, 2001 - 2020



Change in Total Expenditures (Cities)
Actual and Constant Dollars, 2001 - 2020



Change in Total Expenditures (Townships)
Actual and Constant Dollars, 2001 - 2020



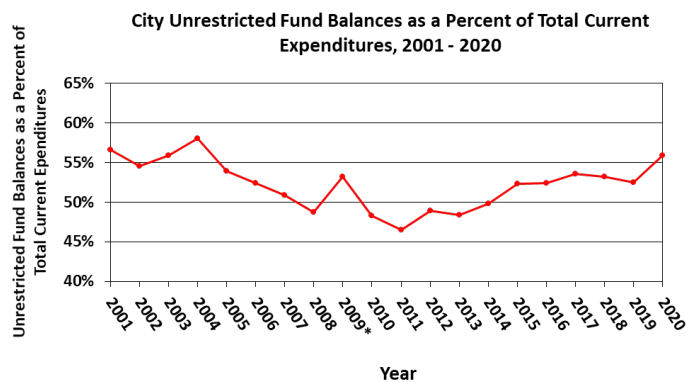
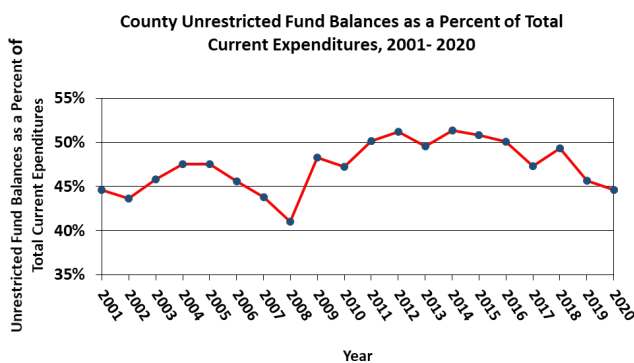


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Dataset #3: Reserves and Debt

- ◆ **Unreserved fund balance proportions in cities and counties have varied over the past twenty years but are close to where they were in 2001.**
 - County unreserved fund balances as a proportion of current expenditures are at their lowest level since 2008.
 - City unreserved fund balances as a proportion of current expenditures are at their highest level since 2004.
 - The vast majority of townships work on a cash basis of accounting, where fund balances are not reported in this way, so we are not including data on township fund balances.
- ◆ **Debt as a proportion of revenues for counties, cities, and townships has varied significantly over the past twenty years.**
 - County debt as a proportion of revenues increased over the past twenty years.
 - City debt as a proportion of revenues decreased over the past twenty years but is much higher than that of counties (148 percent to 48 percent)
 - Township as a proportion of revenues debt decreased over the past twenty years.

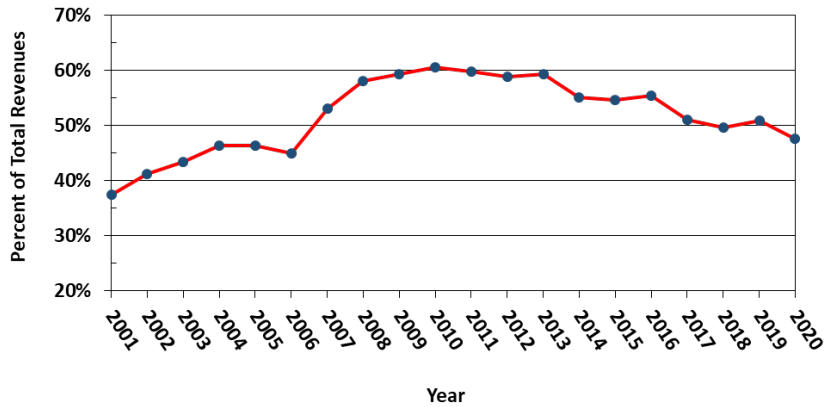




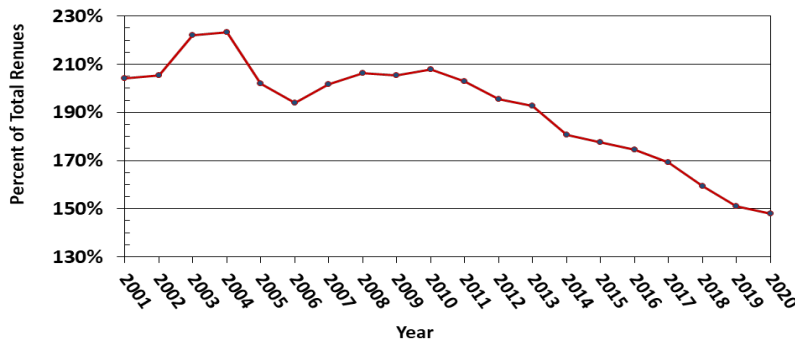
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County Outstanding Debt as a Percent of Total Revenues, 2001 - 2020



City Outstanding Debt as a Percent of Total Revenues, 2001 - 2020



Township Outstanding Debt as a Percent of Total Revenues, 2001 - 2020

