



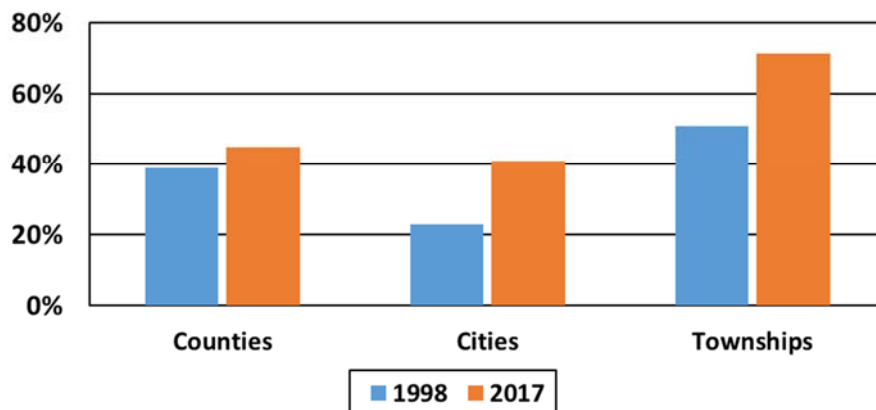
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Listening Session Topics

Dataset #1: Revenues

- ◆ The share of city, county, and township revenues from property taxes has increased as the share of intergovernmental revenues has decreased over the past 20 years.
- ◆ When adjusted for inflation (constant dollar) over the past 20 years:
 - Counties have seen an increase in revenues in constant dollars.
 - Cities have seen a decrease in revenues in constant dollars.
 - Townships have seen an increase in revenues in constant dollars.

Figure 1: Percent of Total Revenues Derived From Property Taxes, 1998 - 2017





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Figure 2: County Property Taxes and Intergovernmental Revenues as a Percent of Total Revenues, 1998 - 2017

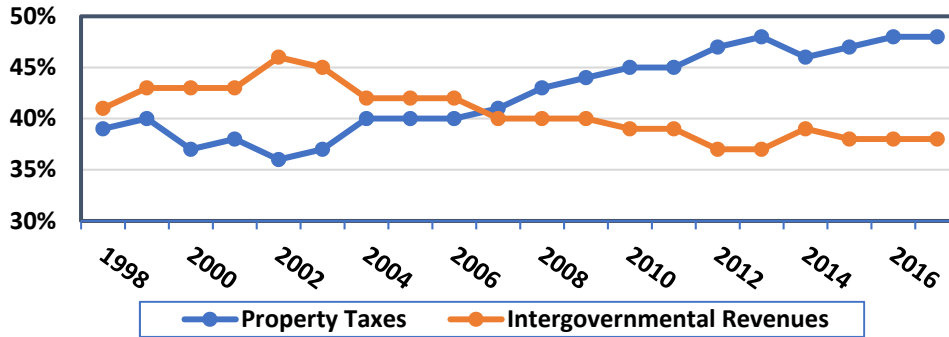


Figure 3: City Property Taxes and Intergovernmental Revenues as a Percent of Total Revenues, 1998 - 2017

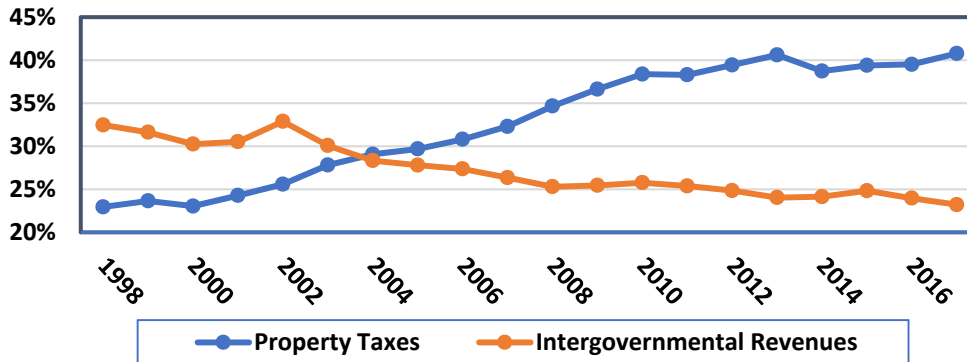
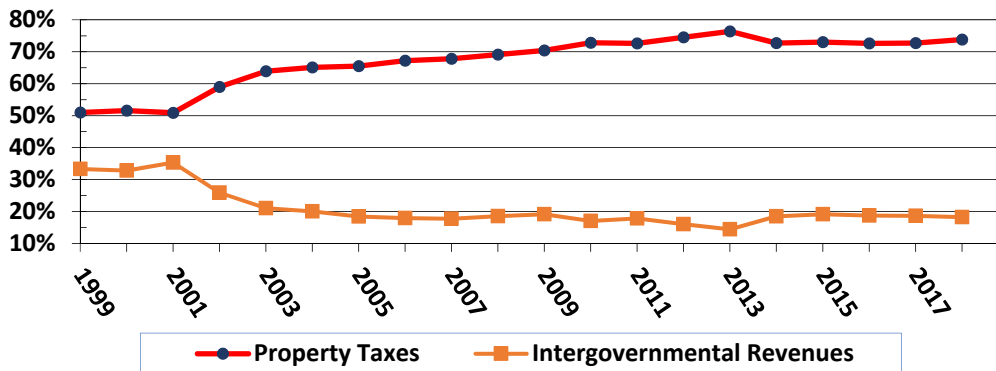


Figure 4: Township Property Taxes and Intergovernmental Revenues as a Percent of Total Revenues, 1998 - 2017





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Figure 5: Change in Total Revenues (Counties)
Actual and Constant Dollars, 1998 - 2017

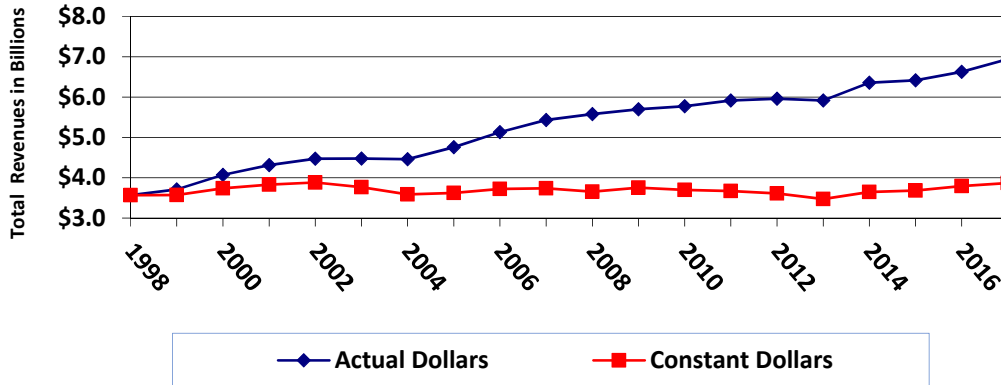


Figure 6: Change in Total Revenues (Cities)
Actual and Constant Dollars, 1998 - 2017

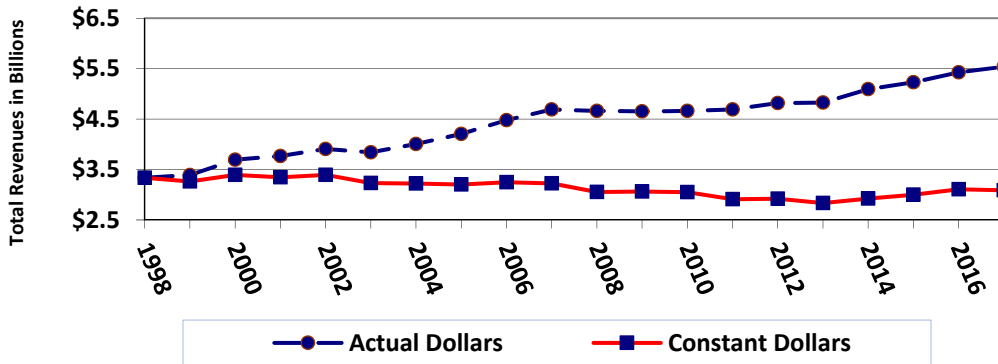
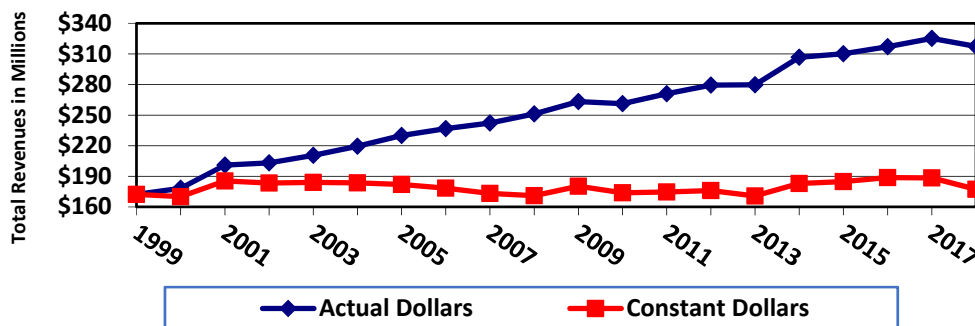


Figure 7: Change in Total Revenues (Townships)
Actual and Constant Dollars, 1999 - 2018





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Dataset #2: Expenditures

- ◆ **The 20-year trend shows that there have been some shifts in the proportion of the primary expenditures of counties, cities, and townships.**
 - The proportion of county expenditures on human services decreased over the past 20 years.
 - The proportion of city expenditures on public safety increased over the past 20 years.
 - The proportion of township expenditures on roads and bridges increased over the past 20 years.

- ◆ **When adjusted for inflation (constant dollar) 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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Figure 8: County Primary Categories of Expenditures, 1998 - 2017

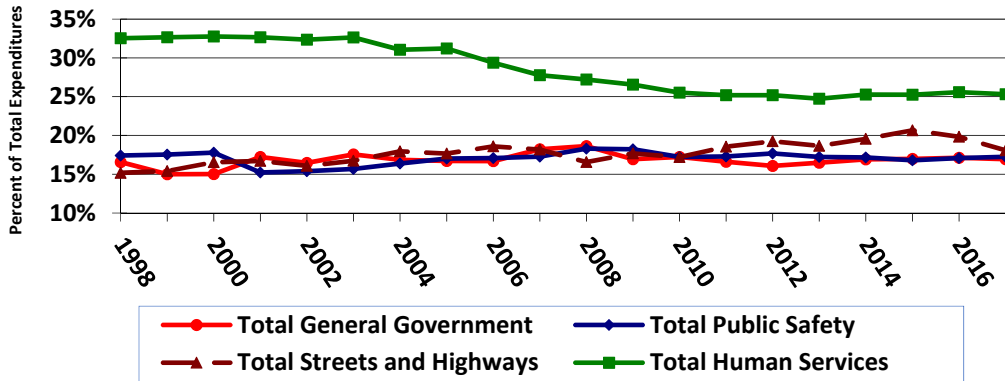


Figure 9: City Primary Categories of Expenditures, 1998 - 2017

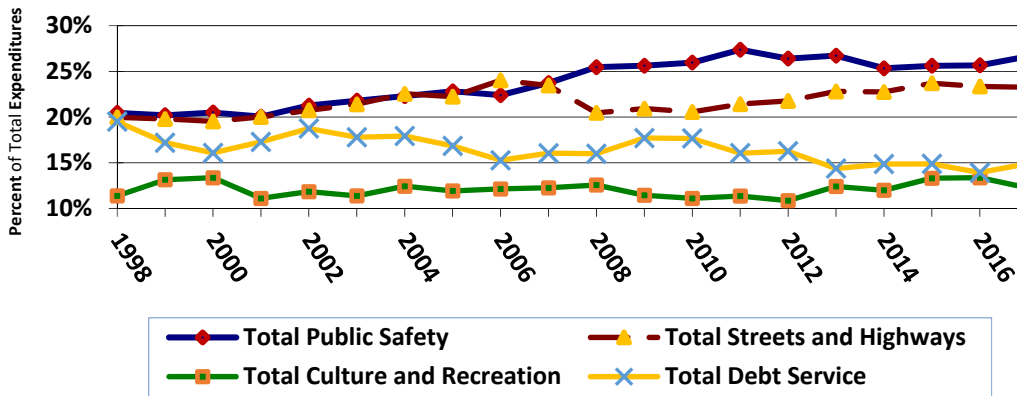
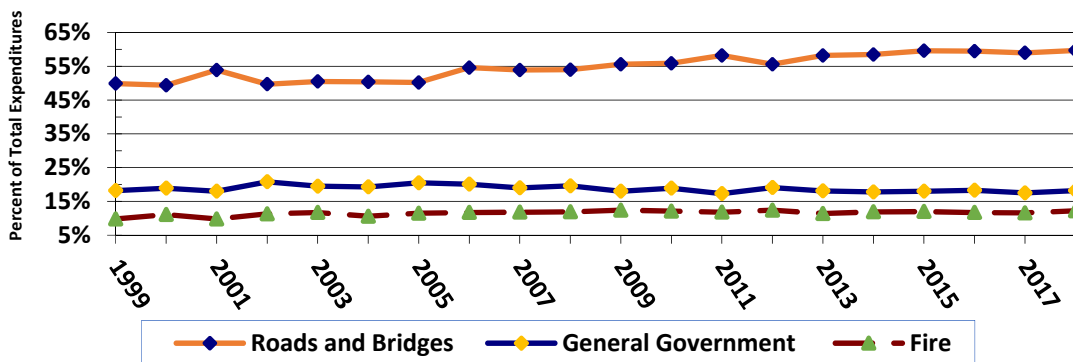


Figure 10: Township Primary Categories of Expenditures, 1999 - 2018





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Figure 11: Change in Total Expenditures (Counties)
Actual and Constant Dollars, 1998 - 2017

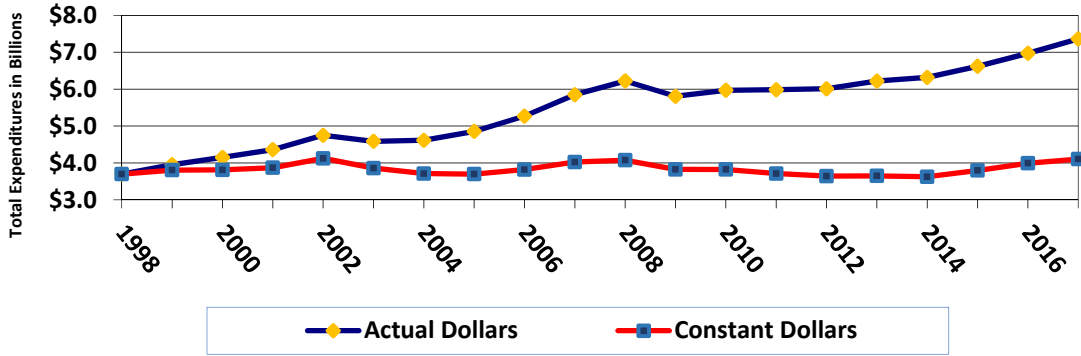


Figure 12: Change in Total Expenditures (Cities)
Actual and Constant Dollars, 1998 - 2017

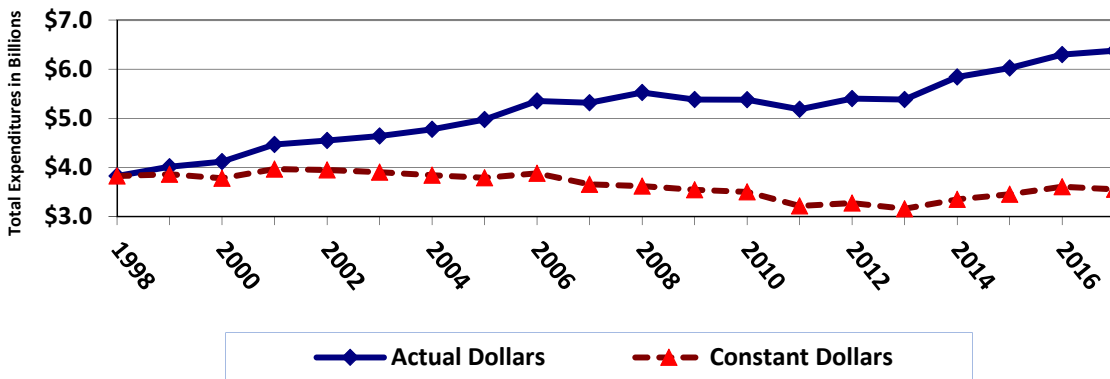
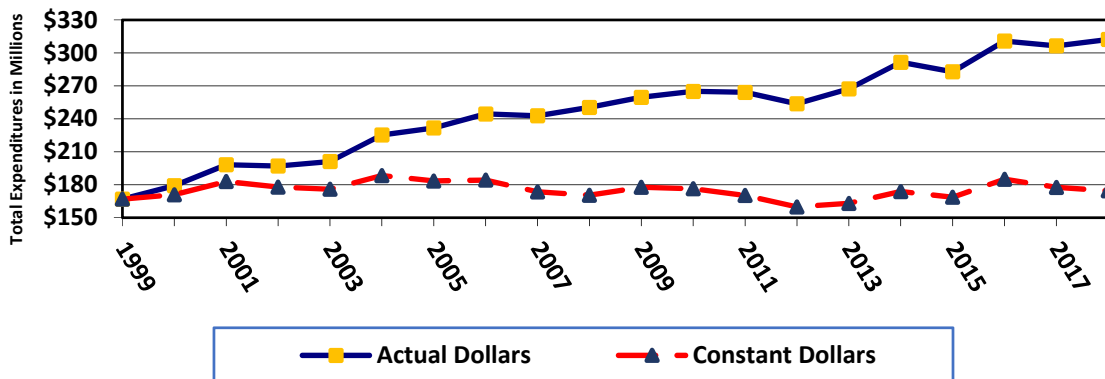


Figure 13: Change in Total Expenditures (Townships)
Actual and Constant Dollars, 1999 - 2018





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Dataset #3: Reserves and Debt

- ◆ **Unreserved fund balance proportions in cities and counties (GAAP basis) have varied over the past 20 years but are close to where they were in 1998.**
 - County unreserved fund balances as a proportion of current expenditures are up slightly over the past 20 years.
 - City unreserved fund balances as a proportion of current expenditures are up slightly over the past 20 years.
 - 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 20 years.**
 - County debt as a proportion of revenues increased over the past 20 years.
 - City debt as a proportion of revenues decreased over the past 20 years.
 - Township debt as a proportion of revenues decreased over the past 20 years.

Figure 14: County Unreserved Fund Balances as a Percent of Total Current Expenditures, 1998 - 2017

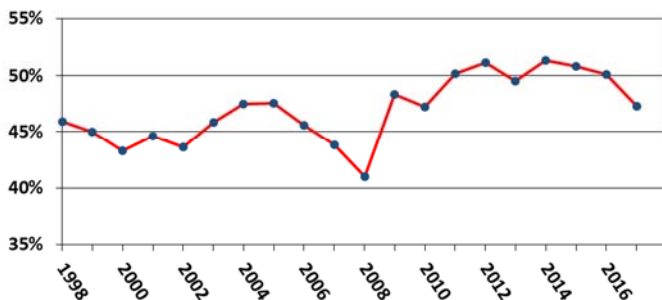
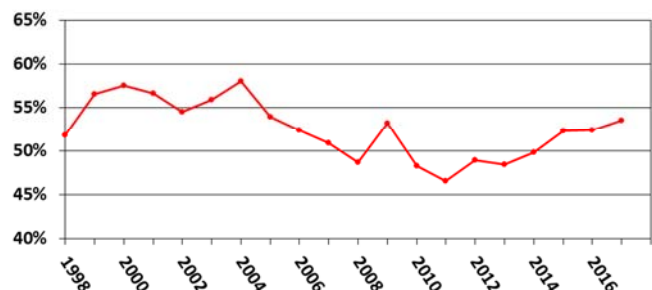


Figure 15: City Unreserved Fund Balances as a Percent of Total Current Expenditures, 1998 - 2017





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Figure 16: County Outstanding Debt as a Percent of Total Revenues, 1998 - 2017

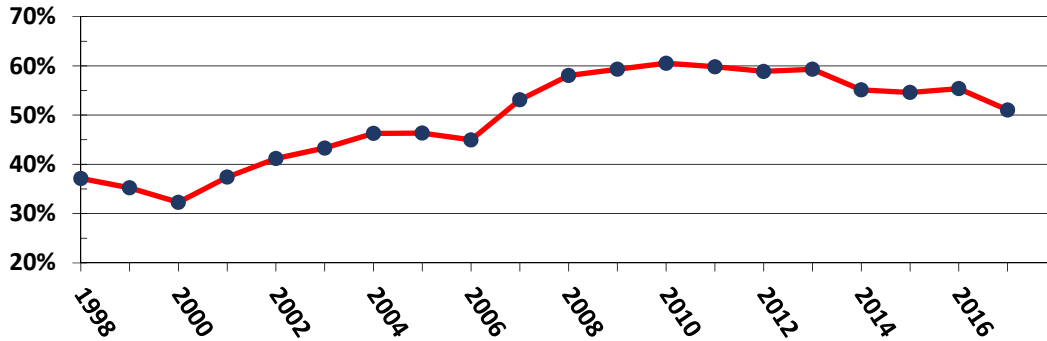


Figure 17: City Outstanding Debt as a Percent of Total Revenues, 1998 - 2017

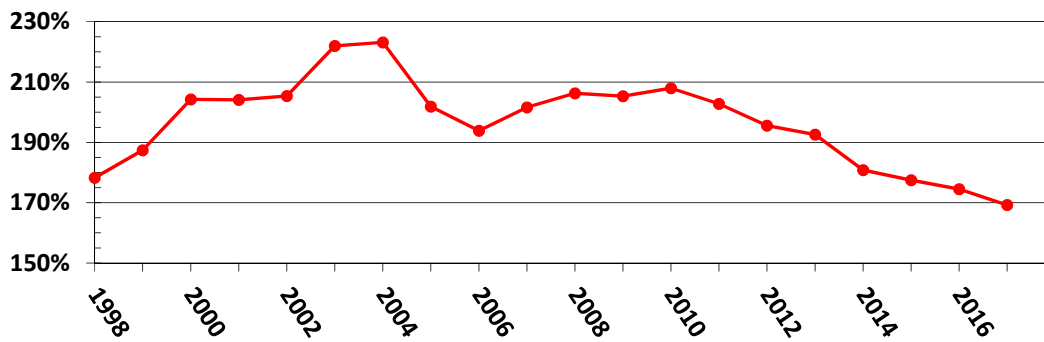


Figure 18: Township Outstanding Debt as a Percent of Total Revenues, 1998 - 2018

