

DATA INPUT PAGE FOR CITIZEN'S GUIDE TO LOCAL UNIT FINANCES

Local Unit Name:
Local Unit Code:

Manistee County
510,000

Per capita information

Statement of Revenues & Expenditures - All governmental funds

| | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2021</u> | <u>2022</u> |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|-------------|
| Revenues | | | | | | | |
| Taxes | 7,763,003 | 7,727,688 | 7,365,670 | 7,585,210 | 7,694,893 | 303 | 304 |
| Licenses & Permits | 115,124 | 87,612 | 100,226 | 115,015 | 117,078 | 5 | 5 |
| Federal Government | 1,047,675 | 998,129 | 469,482 | 931,249 | 831,492 | 37 | 33 |
| State Government | 2,054,528 | 2,203,565 | 2,218,416 | 1,938,486 | 2,099,530 | 77 | 83 |
| Local Contributions | 769,934 | 680,946 | 793,464 | 64,303 | 610 | 3 | 0 |
| Charges for Services | 985,032 | 1,012,778 | 1,100,160 | 952,423 | 1,182,585 | 38 | 47 |
| Fines & Forfeitures | 84,085 | 89,013 | 83,480 | 62,636 | 71,547 | 3 | 3 |
| Interest & Rents | 46,860 | 69,959 | 136,186 | 105,804 | 49,287 | 4 | 2 |
| Other Revenues | 391,948 | 303,930 | 347,076 | 358,025 | 300,254 | 14 | 12 |
| Total Revenues | 13,258,189 | 13,173,620 | 12,614,160 | 12,113,151 | 12,347,276 | 484 | 487 |
| Expenditures | | | | | | | |
| General Government | 6,256,257 | 6,086,440 | 6,794,112 | 6,494,149 | 6,847,101 | 259 | 270 |
| Police & Fire | | | | | | - | - |
| Other Public Safety | 3,286,292 | 3,429,532 | 3,523,207 | 3,805,259 | 3,879,148 | 152 | 153 |
| Roads | | | | | | - | - |
| Other Public Works | 1,978,516 | 2,019,128 | 221,932 | 225,743 | 253,005 | 9 | 10 |
| Health & Welfare | 944,179 | 917,838 | 937,646 | 1,611,801 | 1,480,991 | 64 | 58 |
| Community/Econ. Development | 333,272 | 365,223 | 428,892 | 381,942 | 372,389 | 15 | 15 |
| Recreation & Culture | 14,924 | 14,924 | 15,006 | 16,774 | 60,421 | 1 | 2 |
| Capital Outlay | 222,639 | 510,758 | 49,521 | - | - | - | - |
| Debt Service | 214,483 | 228,093 | 225,780 | 223,587 | 221,297 | 9 | 9 |
| Other Expenditures | 191,968 | 195,069 | 205,729 | 211,011 | 231,967 | 8 | 9 |
| Total Expenditures | 13,442,530 | 13,767,005 | 12,401,825 | 12,970,266 | 13,346,319 | 518 | 526 |
| Surplus (Shortfall) | (184,341) | (593,385) | 212,335 | (857,115) | (999,043) | (34) | (39) |

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| | 2017 | 2018 | 2019 | 2020 | 2021 | 2021 | 2022 |
|--|------|------|------|------|------|------|------|
|--|------|------|------|------|------|------|------|

Financial Position - All governmental funds

| | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------|------------|
| Nonspendable | 47,019 | 49,350 | 52,126 | 114,811 | 56,171 | 5 | 2 |
| Restricted | 58,041 | 82,831 | 134,971 | 502,908 | 589,805 | 20 | 23 |
| Committed | 1,448,562 | 894,146 | 894,146 | 894,146 | 894,146 | 36 | 35 |
| Assigned | 910,983 | 947,129 | 1,102,240 | 1,165,645 | 965,082 | 47 | 38 |
| Unassigned | 2,133,268 | 2,256,818 | 2,434,670 | 2,990,448 | 3,272,067 | 119 | 129 |
| Total Fund Balance | 4,597,873 | 4,230,274 | 4,618,153 | 5,667,958 | 5,777,271 | 226 | 228 |

Liabilities not counted on a modified-accrual basis

Pensions

| | | | | | | | |
|------------------------------|------------|------------|------------|------------|------------|-----|-----|
| Date of actuarial valuation: | 12/31/2016 | 12/31/2017 | 12/31/2018 | 12/31/2019 | 12/31/2020 | | |
| Assets | 17,053,192 | 20,025,523 | 19,087,700 | 20,916,033 | 22,627,128 | | |
| Actuarial Liability | 26,607,530 | 27,100,994 | 28,716,911 | 30,977,104 | 32,631,732 | | |
| Unfunded (Overfunded) | 9,554,338 | 7,075,471 | 9,629,211 | 10,061,071 | 10,004,604 | 397 | 395 |
| Percent funded | 64% | 74% | 66% | 68% | 69% | | |

OPEB

| | | | | | | | |
|---------------------------------|------------|------------|------------|------------|------------|-----|-----|
| Date of actuarial valuation: | 12/31/2016 | 12/31/2017 | 12/31/2018 | 12/31/2019 | 12/31/2020 | | |
| Assets | 2,361,229 | 2,361,229 | 2,555,068 | 2,544,314 | 2,545,393 | | |
| Actuarial Liability | 2,361,229 | 2,361,229 | 2,555,068 | 2,544,314 | 2,545,393 | | |
| Unfunded | 0% | 0% | 0% | 0% | 0% | 100 | 100 |
| Percent funded | 0% | 0% | 0% | 0% | 0% | | |
| Sum of All Pension & OPEB Plans | | | | | | | |
| Assets | 17,053,192 | 20,025,523 | 19,087,700 | 20,916,033 | 22,627,128 | | |
| Actuarial Liability | 29,462,223 | 31,078,140 | 33,532,172 | 33,521,418 | 35,177,125 | | |
| Unfunded | 12,409,031 | 11,052,617 | 14,444,472 | 12,605,385 | 12,549,997 | 497 | 495 |
| Percent funded | 58% | 64% | 57% | 62% | 64% | | |

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Per capita information

| | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2021</u> | <u>2022</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Debt | | | | | | | |
| Bonds & Contracts Payable | 1,583,331 | 1,371,664 | 1,159,997 | 948,330 | 736,663 | | |
| Capital Leases | | | | | | | |
| Other Contractual Debt | | | | | | | |
| Structured Debt | 1,583,331 | 1,371,664 | 1,159,997 | 948,330 | 736,663 | 37 | 29 |
| Employee Compensated Absences | 427,283 | 402,846 | 429,910 | 199,960 | 130,432 | 8 | 5 |
| Landfill Closure & Postclosure Care | | | | | | - | - |
| Uninsured Losses | | | | | | - | - |
| Other Claims & Contingencies | | | | | | - | - |
| Total Long Term Debt (Excluding Pension & OPEB) | 2,010,614 | 1,774,510 | 1,589,907 | 1,148,290 | 867,095 | 45 | 34 |

Population Information

| | | | | | |
|--|--------|--------|--------|--------|--------|
| | 24,421 | 24,528 | 24,444 | 25,032 | 25,350 |
|--|--------|--------|--------|--------|--------|

Contact Information

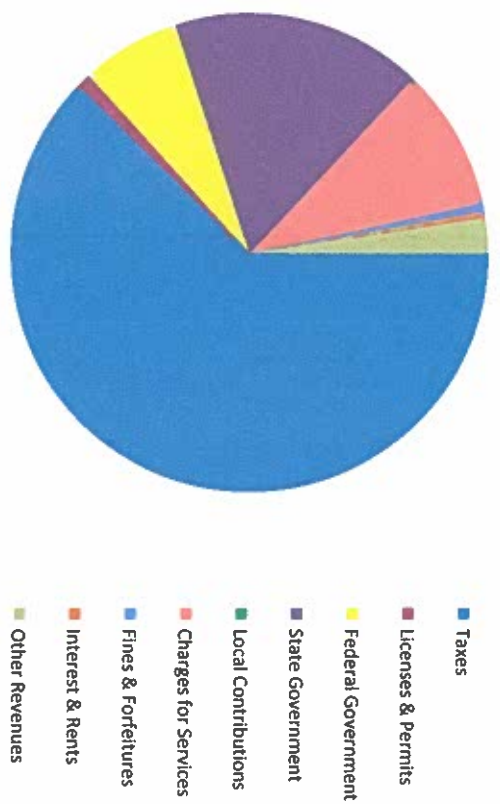
Contact Name:
Contact Phone Number:

Lisa Sagala
231-398-3504

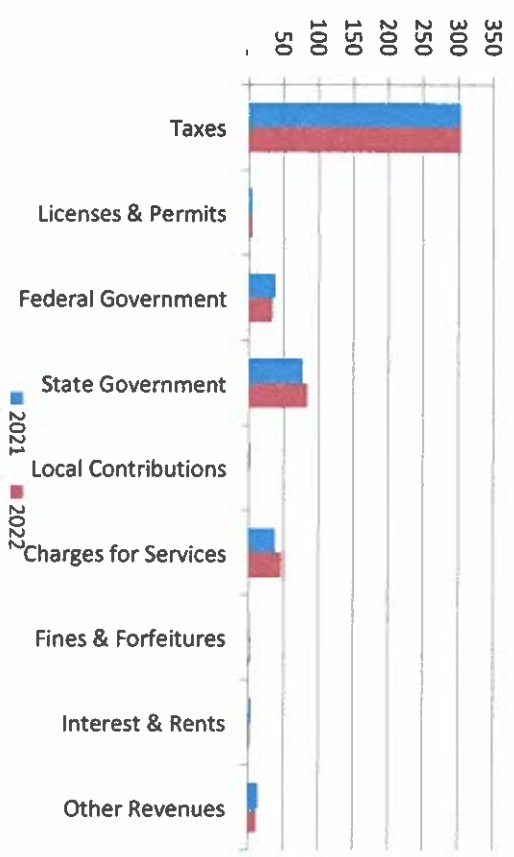
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (510000)

REVENUES

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



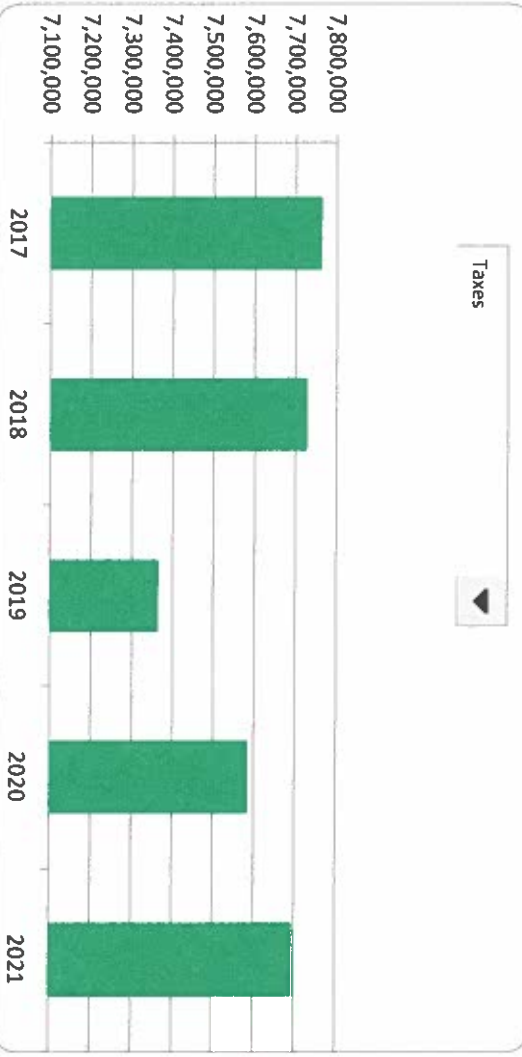
3. Revenue sources per capita - compared to the prior year



2. Compared to the prior year

| | 2020 | 2021 | % change |
|-----------------------|----------------------|----------------------|--------------|
| Taxes | \$ 7,585,210 | \$ 7,694,893 | 1.45% |
| Licenses & Permits | 115,015 | 117,078 | 1.79% |
| Federal Government | 931,249 | 831,492 | -10.71% |
| State Government | 1,938,486 | 2,099,530 | 8.31% |
| Local Contributions | 64,303 | 610 | -99.05% |
| Charges for Services | 952,423 | 1,182,585 | 24.17% |
| Fines & Forfeitures | 62,636 | 71,547 | 14.23% |
| Interest & Rents | 105,804 | 49,287 | -53.42% |
| Other Revenues | 358,025 | 300,254 | -16.14% |
| Total Revenues | \$ 12,113,151 | \$ 12,347,276 | 1.93% |

4. Historical trends of individual sources

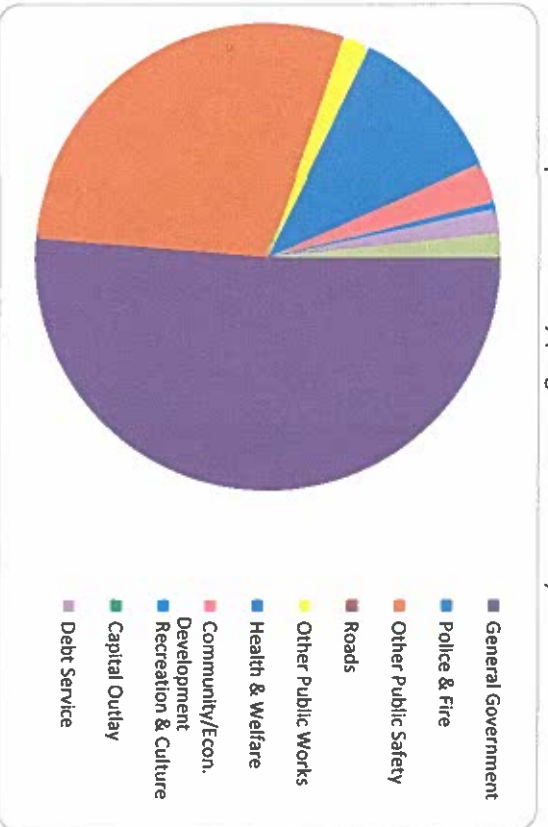


Commentary:

For more information on our unit's finances, contact Lisa Sagala at 231-398-3504.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (510000)

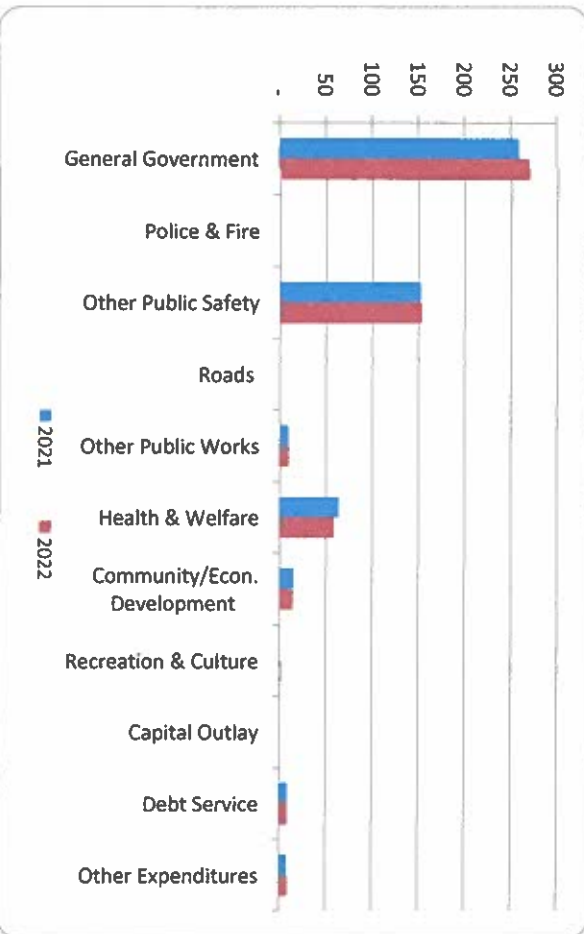
1. Where we spend our money (all governmental funds)



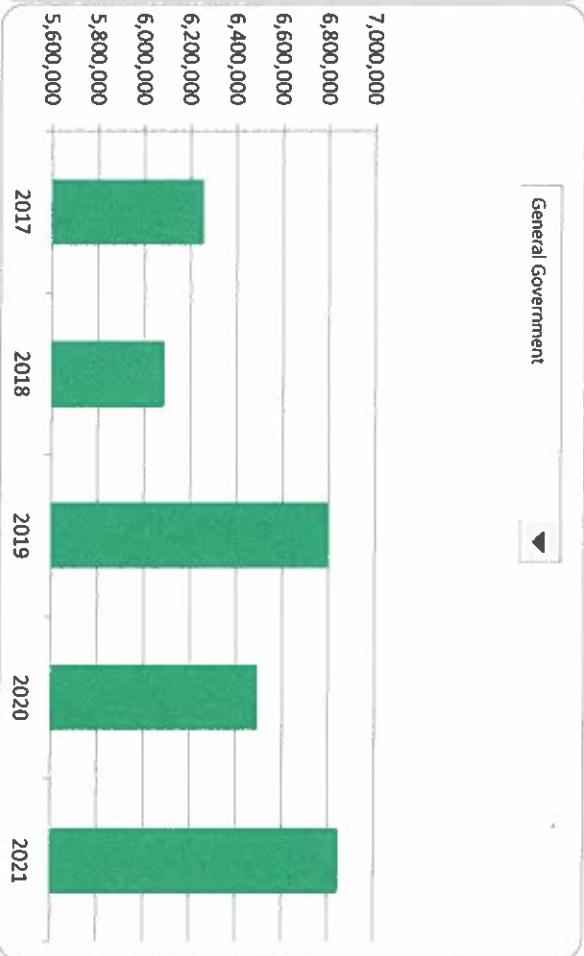
2. Compared to the prior year

| | 2020 | 2021 | % change |
|-----------------------------|----------------------|----------------------|--------------|
| General Government | \$ 6,494,149 | \$ 6,847,101 | 5.43% |
| Police & Fire | - | - | N/A |
| Other Public Safety | 3,805,259 | 3,879,148 | 1.94% |
| Roads | - | - | N/A |
| Other Public Works | 225,743 | 253,005 | 12.08% |
| Health & Welfare | 1,611,801 | 1,480,991 | -8.12% |
| Community/Econ. Development | 381,942 | 372,389 | -2.50% |
| Recreation & Culture | 16,774 | 60,421 | 260.21% |
| Capital Outlay | - | - | N/A |
| Debt Service | 223,587 | 221,297 | -1.02% |
| Other Expenditures | 211,011 | 231,967 | 9.93% |
| Total Expenditures | \$ 12,970,266 | \$ 13,346,319 | 2.90% |

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



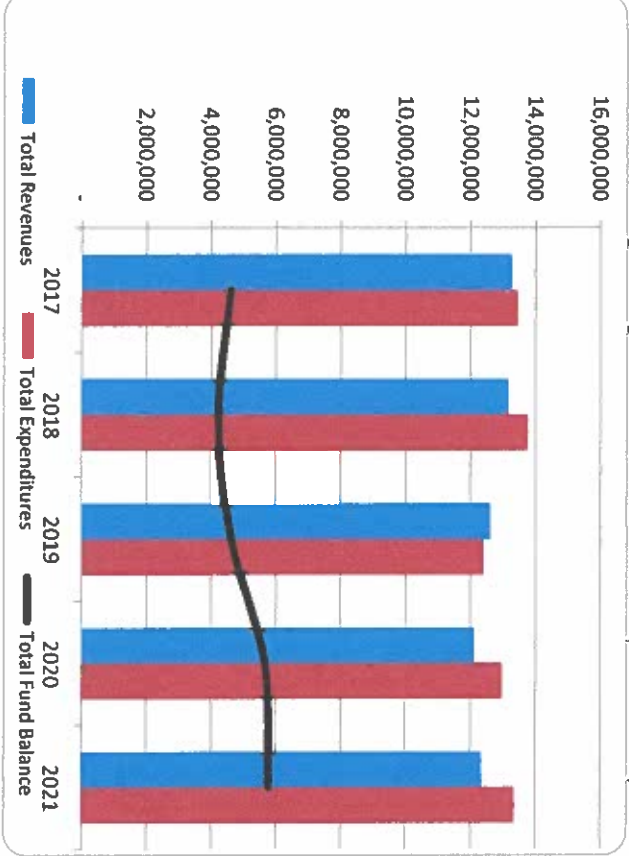
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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (510000)

FINANCIAL POSITION

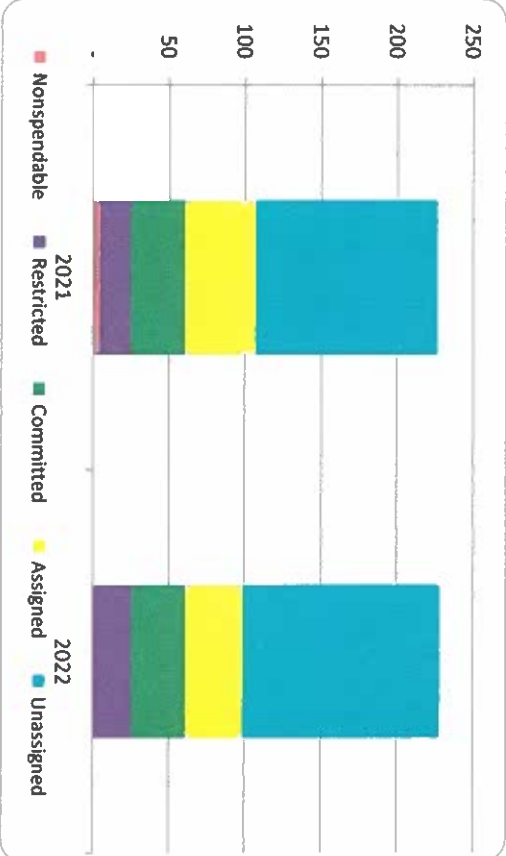
1. How have we managed our governmental fund resources (fund balance)?



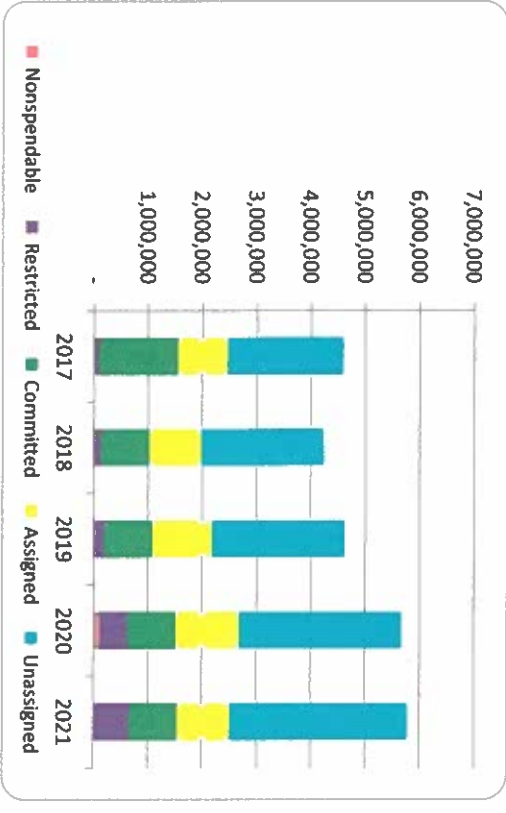
2. Compared to the prior year

| | 2020 | 2021 | % change |
|-----------------------------|------------|------------|----------|
| Revenue | 12,113,151 | 12,347,276 | 1.93% |
| Expenditures | 12,970,266 | 13,346,319 | 2.90% |
| Surplus (shortfall) | (857,115) | (999,043) | 16.56% |
| Fund balance, by component: | | | |
| Nonspendable | 114,811 | 56,171 | -51.08% |
| Restricted | 502,908 | 589,805 | 17.28% |
| Committed | 894,146 | 894,146 | 0.00% |
| Assigned | 1,165,645 | 965,082 | -17.21% |
| Unassigned | 2,990,448 | 3,272,067 | 9.42% |
| total fund balance | 5,667,958 | 5,777,271 | 1.93% |

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



4. Historical trends of individual components



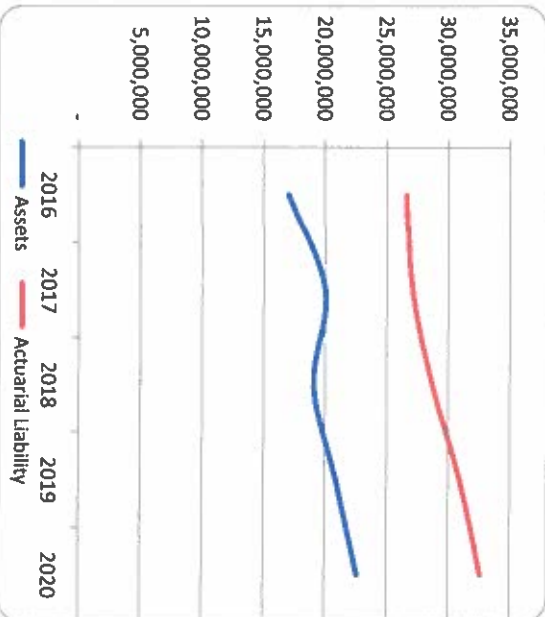
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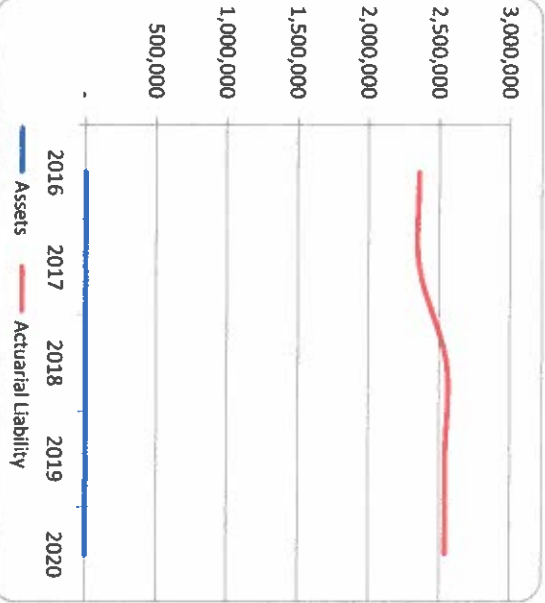
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (510000)

OTHER LONG TERM OBLIGATIONS

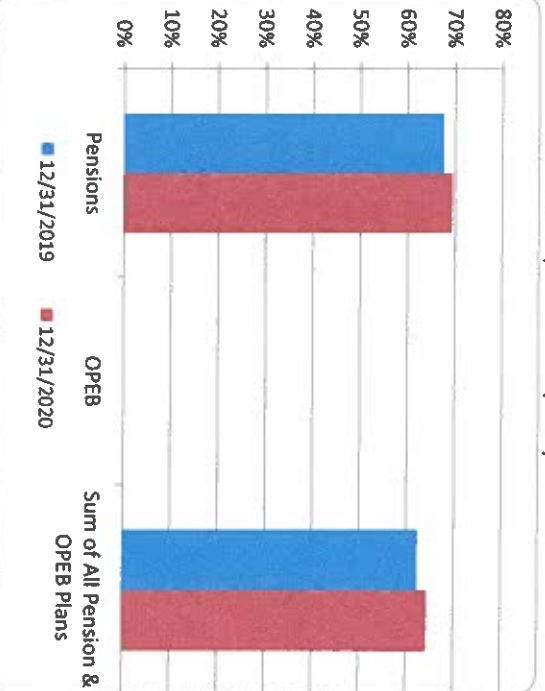
1. Pension funding status



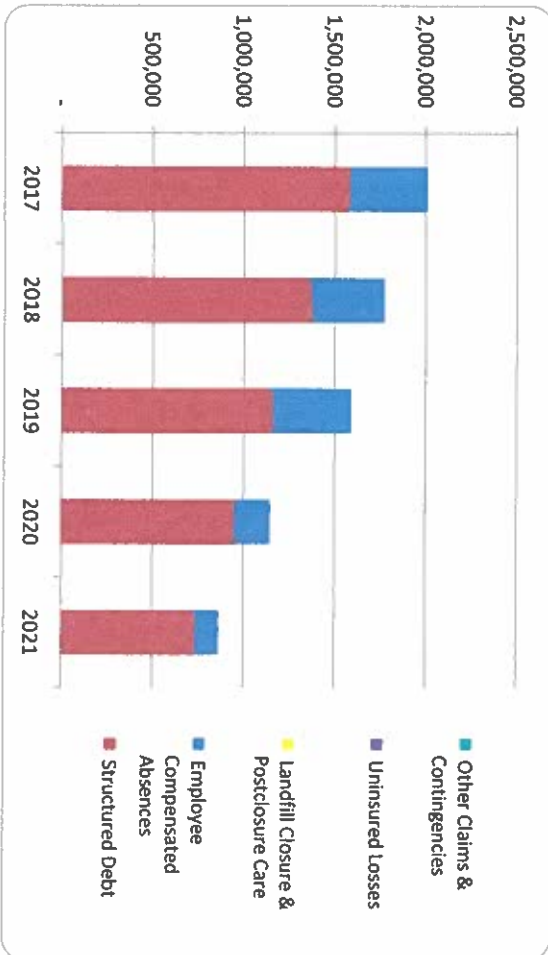
2. Retiree Health care funding status



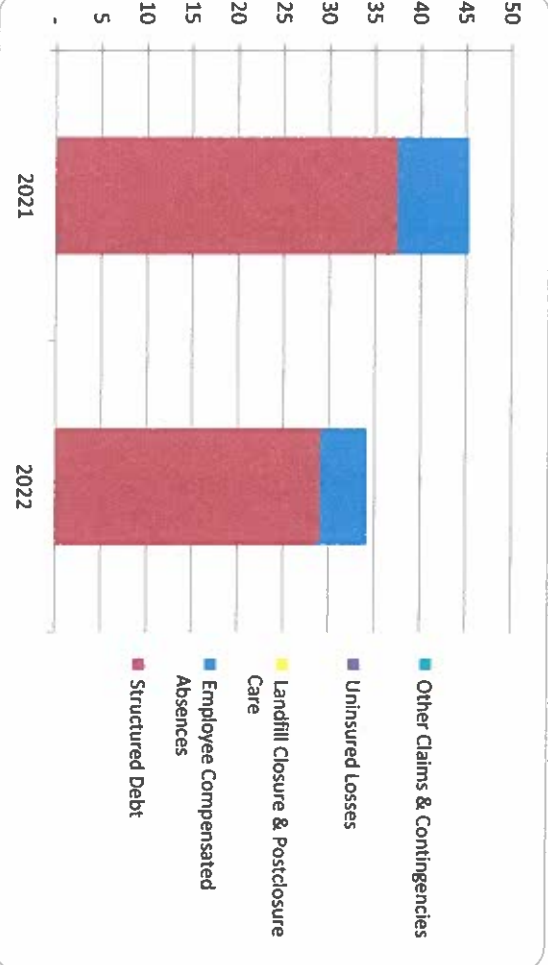
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



Commentary:

For more information on our unit's finances, contact Lisa Sagala at 231-398-3504.