

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

Local Unit Name:  
Local Unit Code:

Manistee County  
510,000

Per capita information

2013      2014      2015      2016      2017      2017      2018

**Statement of Revenues & Expenditures - All governmental funds**

**Revenues**

Taxes	9,508,717	9,139,248	9,577,746	8,403,653	7,763,003	347	321
Licenses & Permits	98,719	94,505	85,661	101,785	115,124	4	5
Federal Government	2,364,472	3,342,553	3,196,107	3,141,413	1,047,675	130	43
State Government	760,445	1,088,455	1,185,098	1,222,710	2,054,528	51	85
Local Contributions	916,017	889,225	909,816	870,452	769,934	36	32
Charges for Services	1,520,607	1,378,579	1,076,235	1,078,935	985,032	45	41
Fines & Forfeitures	227,961	256,890	208,076	43,074	84,085	2	3
Interest & Rents	36,450	55,161	305,959	307,775	46,860	13	2
Other Revenues	504,475	390,844	413,952	403,888	391,948	17	16
<b>Total Revenues</b>	<b>15,937,863</b>	<b>16,635,460</b>	<b>16,958,650</b>	<b>15,573,685</b>	<b>13,258,189</b>	<b>644</b>	<b>548</b>

**Expenditures**

General Government	5,981,385	6,047,346	6,129,805	6,140,599	6,256,257	254	259
Police & Fire	-	-	-	-	-	-	-
Other Public Safety	4,101,005	4,264,984	4,311,223	4,544,632	3,286,292	188	136
Roads	-	-	-	-	-	-	-
Other Public Works	2,170,121	2,569,996	3,242,635	3,053,170	1,978,516	126	82
Health & Welfare	849,172	837,183	865,494	853,006	944,179	35	39
Community/Econ. Development	362,831	426,094	377,638	449,693	333,272	19	14
Recreation & Culture	1,234,307	1,249,167	1,159,162	30,448	14,924	1	1
Capital Outlay	500,791	1,351,225	717,207	192,638	222,639	8	9
Debt Service	238,350	243,839	238,257	248,401	214,483	10	9
Other Expenditures	212,124	195,343	195,946	199,512	191,968	8	8
<b>Total Expenditures</b>	<b>15,650,086</b>	<b>17,185,177</b>	<b>17,237,367</b>	<b>15,712,099</b>	<b>13,442,530</b>	<b>650</b>	<b>556</b>
Surplus (Shortfall)	<b>287,777</b>	<b>(549,717)</b>	<b>(278,717)</b>	<b>(138,414)</b>	<b>(184,341)</b>	<b>(6)</b>	<b>(8)</b>

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Per capita information

	2013	2014	2015	2016	2017	2017	2018
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**Financial Position - All governmental funds**

Nonspendable	50,629	52,903	55,769	49,913	47,019	2	2
Restricted	1,694,736	1,700,802	1,854,622	1,093,279	58,041	45	2
Committed	1,448,562	1,448,562	1,448,562	1,448,562	1,448,562	60	60
Assigned	1,776,930	1,451,252	1,080,293	913,598	910,983	38	38
Unassigned	1,836,894	1,916,085	2,123,601	2,278,925	2,133,268	94	88
<b>Total Fund Balance</b>	<b>6,807,751</b>	<b>6,569,604</b>	<b>6,562,847</b>	<b>5,784,277</b>	<b>4,597,873</b>	<b>239</b>	<b>190</b>

**Liabilities not counted on a modified-accrual basis**

**Pensions**

Date of actuarial valuation:	12/31/2012	12/31/2013	12/31/2014	12/31/2015	12/31/2016		
Assets	31,506,178	33,041,455	30,841,928	29,593,153	31,027,430		
Actuarial Liability	41,258,320	43,329,826	42,482,766	46,469,258	46,561,271		
Unfunded (Overfunded)	9,752,142	10,288,371	11,640,838	16,876,105	15,533,841	698	642
Percent funded	76%	76%	73%	64%	67%		

**OPEB**

Date of actuarial valuation:	12/31/2012	12/31/2012	12/31/2012	12/31/2012	12/31/2012	12/31/2015		
Assets	-	-	-	-	-	-		
Actuarial Liability	3,041,084	3,041,084	3,041,084	3,041,084	3,041,084	2,994,987		
Unfunded	3,041,084	3,041,084	3,041,084	3,041,084	3,041,084	2,994,987	126	124
Percent funded	0%	0%	0%	0%	0%	0%		
Sum of All Pension & OPEB Plans								
Assets	31,506,178	33,041,455	30,841,928	29,593,153	31,027,430			
Actuarial Liability	44,299,404	46,370,910	45,523,850	49,510,342	49,556,258			
Unfunded	12,793,226	13,329,455	14,681,922	19,917,189	18,528,828	823	766	
Percent funded	71%	71%	68%	60%	63%			

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Manistee County  
510,000

Per capita information

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
<b>Debt</b>							
Bonds & Contracts Payable	2,286,014	2,103,332	1,921,665	1,739,998	1,583,331		
Capital Leases							
Other Contractual Debt							
Structured Debt	2,286,014	2,103,332	1,921,665	1,739,998	1,583,331	72	65
Employee Compensated Absences	560,968	539,356	490,069	482,506	427,283	20	18
Landfill Closure & Postclosure Care						-	-
Uninsured Losses						-	-
Other Claims & Contingencies						-	-
Total Long Term Debt (Excluding Pension & OPEB)	2,846,982	2,642,688	2,411,734	2,222,504	2,010,614	92	83

**Population Information**

	24,188	24,188	24,188	24,188	24,188	24,188
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**Contact Information**

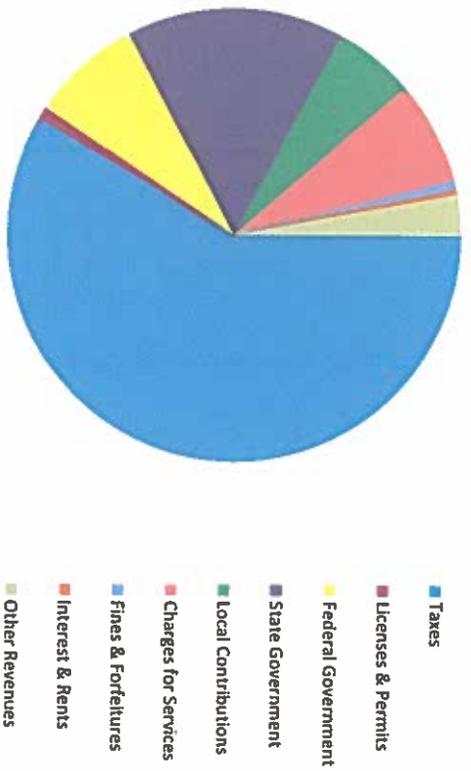
Contact Name:  
Contact Phone Number:

David Kieft  
231-398-3504

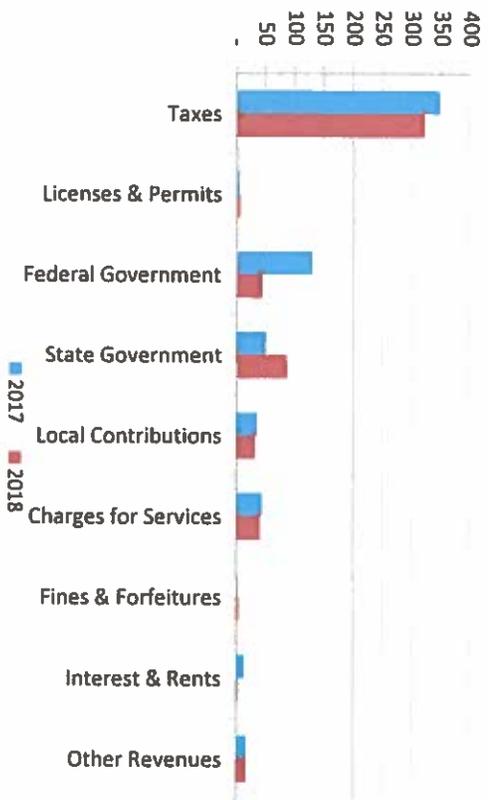
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (510000)**

**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

	2016	2017	% change
Taxes	\$ 8,403,653	\$ 7,763,003	-7.62%
Licenses & Permits	101,785	115,124	13.11%
Federal Government	3,141,413	1,047,675	-66.65%
State Government	1,222,710	2,054,528	68.03%
Local Contributions	870,452	769,934	-11.55%
Charges for Services	1,078,935	985,032	-8.70%
Fines & Forfeitures	43,074	84,085	95.21%
Interest & Rents	307,775	46,860	-84.77%
Other Revenues	403,888	391,948	-2.96%
<b>Total Revenues</b>	<b>\$ 15,573,685</b>	<b>\$ 13,258,189</b>	<b>-14.87%</b>

4. Historical trends of individual sources

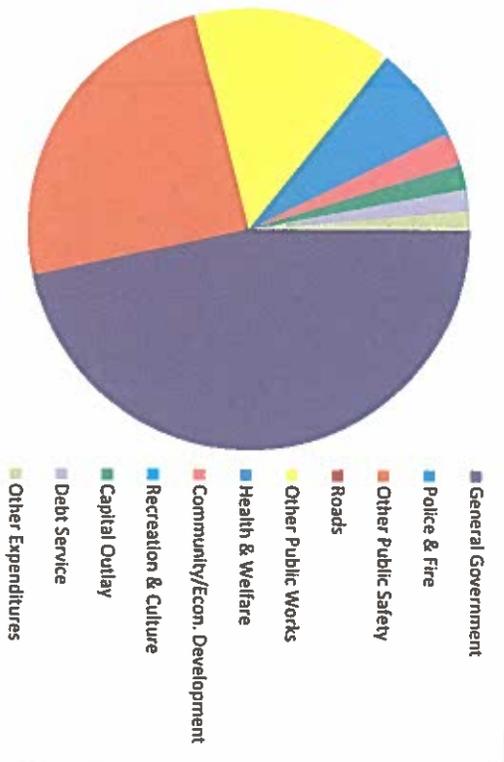


Commentary:

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

**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (\$310000)**

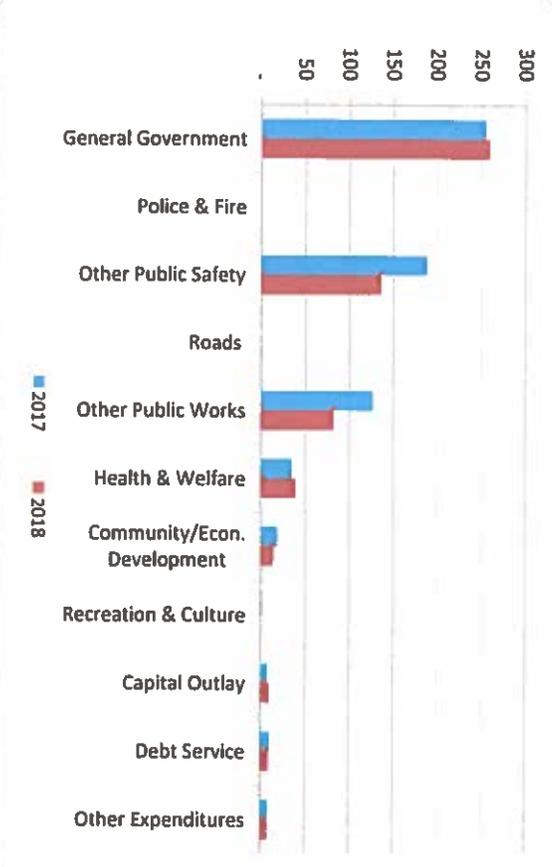
1. Where we spend our money (all governmental funds)



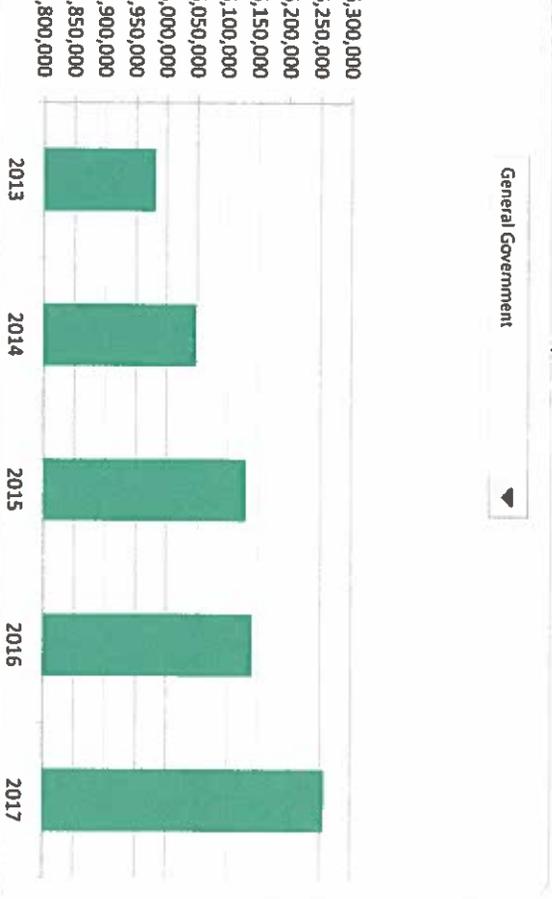
2. Compared to the prior year

	2016	2017	% change
General Government	\$ 6,140,599	\$ 6,256,257	1.88%
Police & Fire	-	-	N/A
Other Public Safety	4,544,632	3,286,292	-27.69%
Roads	-	-	N/A
Other Public Works	3,053,170	1,978,516	-35.20%
Health & Welfare	853,006	944,179	10.69%
Community/Econ. Development	449,693	333,272	-25.89%
Recreation & Culture	30,448	14,924	-50.99%
Capital Outlay	192,638	222,639	15.57%
Debt Service	248,401	214,483	-13.65%
Other Expenditures	199,512	191,968	-3.78%
<b>Total Expenditures</b>	<b>\$ 15,712,099</b>	<b>\$ 13,442,530</b>	<b>-14.44%</b>

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



Commentary:

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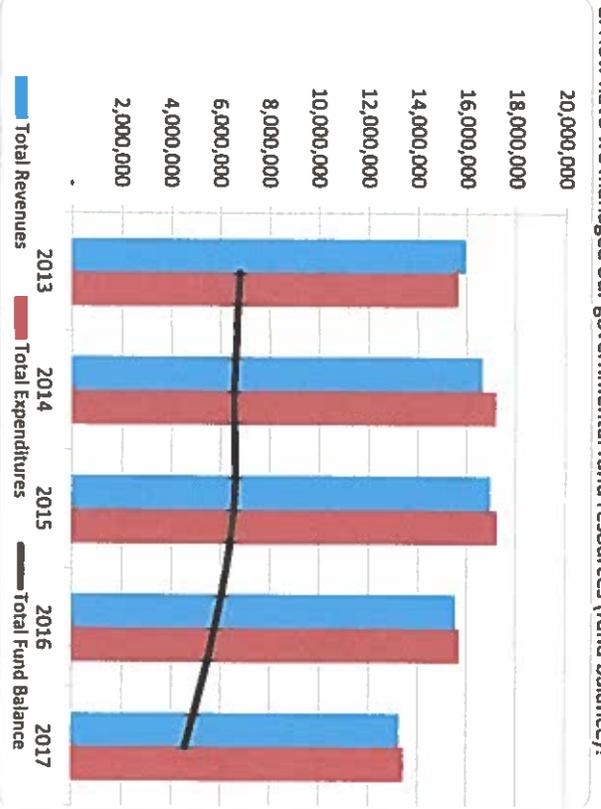
**EXPENDITURES**

**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (\$10000)**

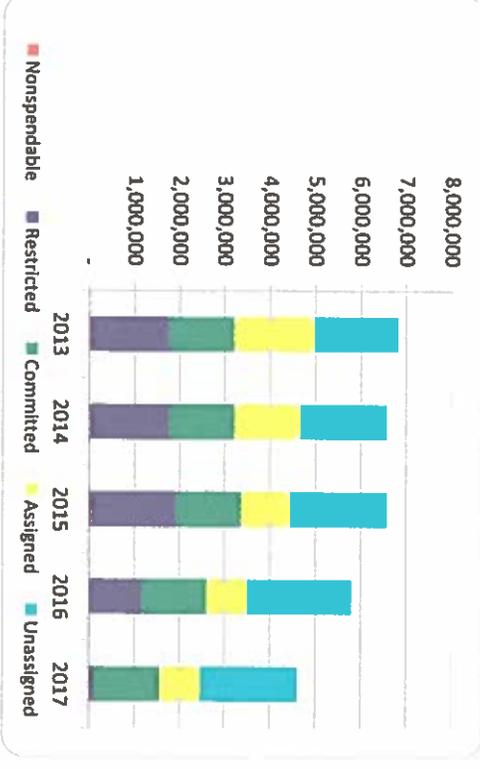
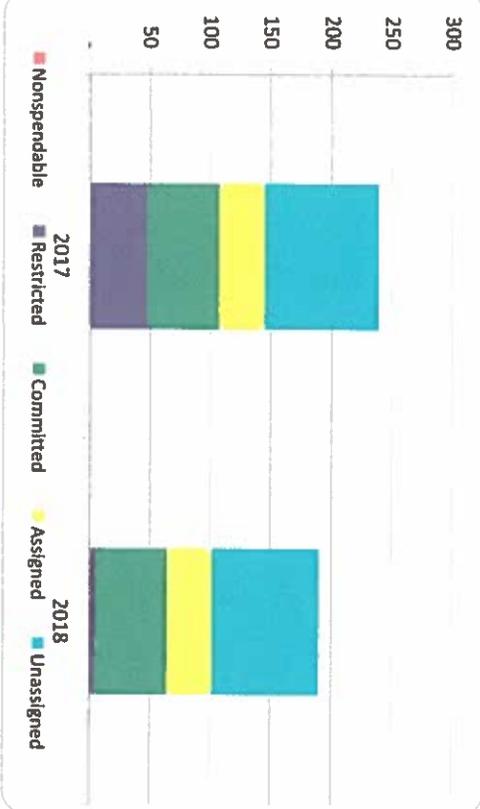
**FINANCIAL POSITION**

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

2. Compared to the prior year



	2016	2017	% change
Revenue	15,573,685	13,258,189	-14.87%
Expenditures	15,712,099	13,442,530	-14.44%
Surplus (shortfall)	(138,414)	(184,341)	33.18%
Fund balance, by component:			
Nonspendable	49,913	47,019	-5.80%
Restricted	1,093,279	58,041	-94.69%
Committed	1,448,562	1,448,562	0.00%
Assigned	913,598	910,983	-0.29%
Unassigned	2,278,925	2,133,268	-6.39%
total fund balance	5,784,277	4,597,873	-20.51%



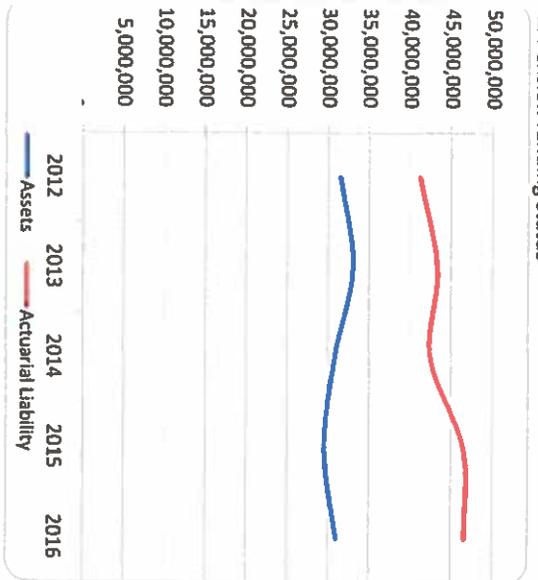
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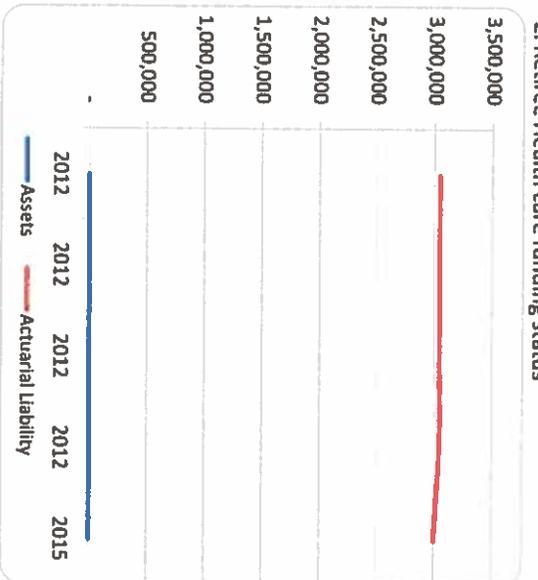
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (\$5,100,000)**

**OTHER LONG TERM OBLIGATIONS**

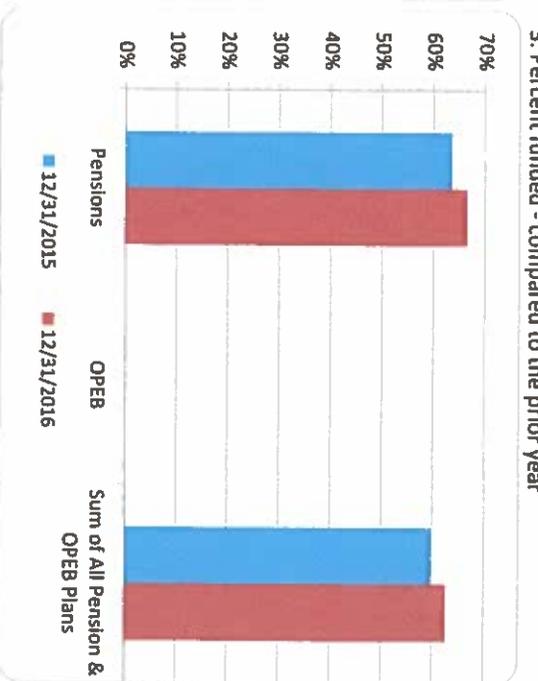
1. Pension funding status



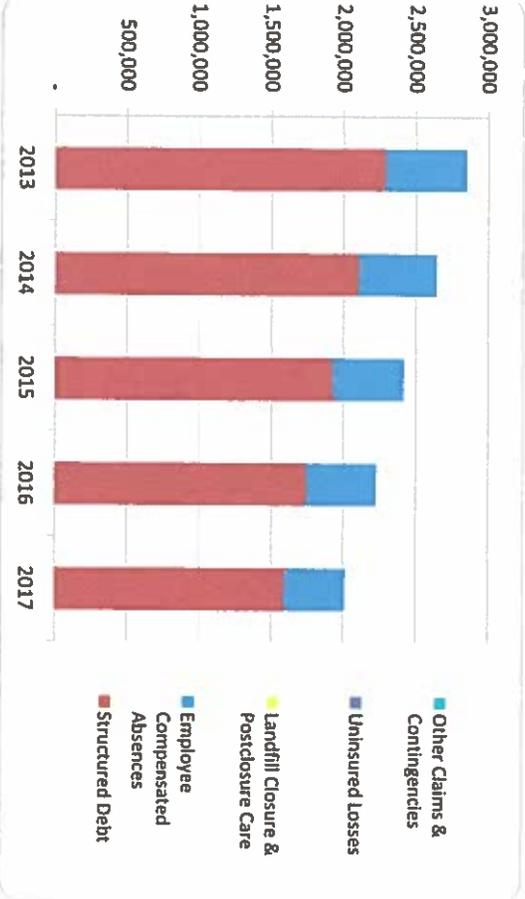
2. Retiree Health care funding status



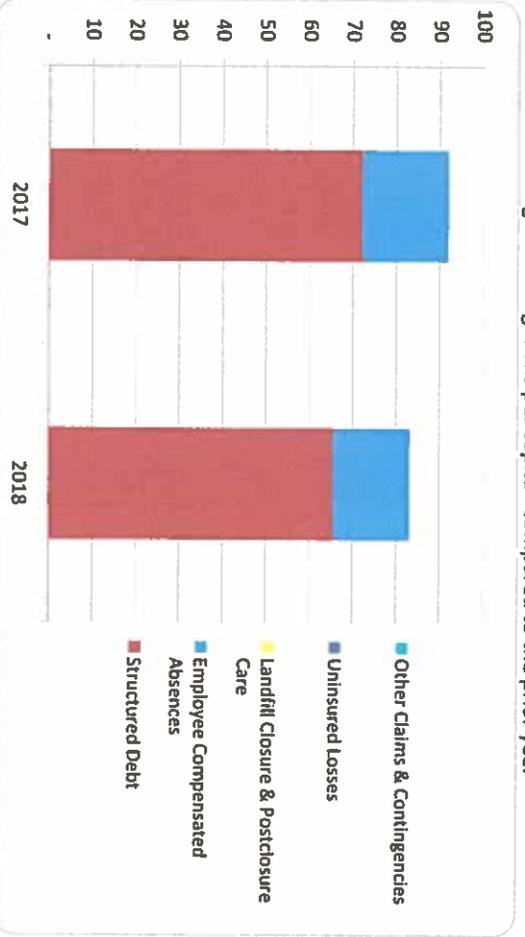
3. Percent funded - compared to the prior year



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 David Kieft at 231-398-3504.