

Municipal Performance Dashboard

Fiscal Stability

	2013	2014	Progress
Annual general fund expenditures per capita	\$401	\$397	↓
Fund balance as a percent of annual general fund expenditures	21.0%	21.0%	→
Unfunded other post employment benefits (OPEB) liability as a percent of annual general fund revenue <i>Notes: 2014: \$1,369,967 in restricted fund for OPEB liability</i> <i>2013: \$1,169,967 in restricted fund for OPEB liability</i>	27%	26%	↓
Debt burden per capita	\$196	\$182	↓
Percentage of road funding provided by the general fund	0.0%	0.0%	→
Ratio of pensioners to employees	72.00	74.00	↑
Number of services delivered via cooperative venture	N/A	N/A	
Bond rating (Standard & Poor's) <i>Notes: 2014: Outlook Stable</i> <i>2013: Outlook Stable</i>	AA-	AA-	→

Public Safety

	-1	0	Progress
Violent crimes per thousand	N/A	N/A	
Property crimes per thousand	N/A	N/A	
Traffic injuries or fatalities	N/A	N/A	

Economic Strength

	-1	0	Progress
Percent of community with access to high speed broadband	N/A	N/A	
Percent of community age 25+ with a Bachelor Degree or higher	N/A	N/A	
Average age of critical infrastructure (years)	N/A	N/A	

Quality of Life

	-1	0	Progress
Miles of sidewalks and non-motorized trails per mile of local roads	N/A	N/A	
Percent of general fund budget committed to arts, culture and recreation	N/A	N/A	
Acres of park per thousand residents	N/A	N/A	
Percent of community with curbside recycling	N/A	N/A	

- ↓ Trend is down, performance improving
 - ↑ Trend is up, performance improving
 - ↘ Trend is down, performance declining
 - ↗ Trend is up, performance declining
 - ↔ Trend is down, performance neutral
 - ↕ Trend is up, performance neutral
 - Trend is neutral, performance neutral
- * 1.0% threshold is allowed

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

Local Unit Name: Manistee County
 Local Unit Code: 510,000

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Per capita information</u>	
						<u>2013</u>	<u>2014</u>
<u>Statement of Revenues & Expenditures - All governmental funds</u>							
Revenues							
Taxes	8,791,843	8,363,838	8,273,921	9,508,717	9,139,248	393	378
Licenses & Permits	84,826	79,479	90,567	98,719	94,505	4	4
Federal Government	639,574	770,871	1,625,184	2,364,472	3,342,553	98	138
State Government	770,911	953,897	710,044	760,445	1,088,455	31	45
Local Contributions	1,503,834	873,484	856,348	916,017	889,225	38	37
Charges for Services	1,352,977	1,496,745	1,396,565	1,520,607	1,378,579	63	57
Fines & Forfeitures	516,599	266,192	256,039	227,961	256,890	9	11
Interest & Rents	68,343	49,218	52,678	36,450	55,161	2	2
Other Revenues	272,716	669,077	335,010	504,475	390,844	21	16
Total Revenues	14,001,623	13,522,801	13,596,356	15,937,863	16,635,460	659	688
Expenditures							
General Government	5,525,987	5,392,520	5,389,896	5,981,385	6,047,346	247	250
Police & Fire	-	-	-	-	-	-	-
Other Public Safety	4,046,807	4,154,804	4,037,325	4,101,005	4,264,984	170	176
Roads	-	-	-	-	-	-	-
Other Public Works	588,096	458,083	1,472,415	2,170,121	2,569,996	90	106
Health & Welfare	524,747	825,629	888,394	849,172	837,183	35	35
Community/Econ. Development	298,277	510,262	424,843	362,831	426,094	15	18
Recreation & Culture	1,452,210	1,208,886	1,248,539	1,234,307	1,249,167	51	52
Capital Outlay	-	1,721,409	406,778	500,791	1,351,225	21	56
Debt Service	191,855	173,103	242,393	238,350	243,839	10	10
Other Expenditures	1,100,897	496,824	247,741	212,124	195,343	9	8
Total Expenditures	13,728,876	14,941,520	14,358,324	15,650,086	17,185,177	647	710
Surplus (Shortfall)	272,747	(1,418,719)	(761,968)	287,777	(549,717)	12	(23)

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						<u>2013</u>	<u>2014</u>
<u>Financial Position - All governmental funds</u>							
Nonspendable		59,412	3,249	50,629	52,903	2	2
Restricted	955,345		1,352,827	1,694,736	1,700,802	70	70
Committed		821,998		1,448,562	1,448,562	60	60
Assigned			3,333,422	1,776,930	1,451,252	73	60
Unassigned	5,519,128	5,924,152	2,182,517	1,836,894	1,916,085	76	79
Total Fund Balance	6,474,473	6,805,562	6,872,015	6,807,751	6,569,604	281	272

Liabilities not counted on a modified-accrual basis

Pensions

Date of actuarial valuation:	12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2013		
Assets	5,203,375	28,836,132	30,256,558	31,506,178	33,041,455		
Actuarial Liability	10,154,214	36,592,533	39,228,030	41,258,320	43,329,826		
Unfunded (Overfunded)	4,950,839	7,756,401	8,971,472	9,752,142	10,288,371	403	425
Percent funded	51%	79%	77%	76%	76%		

OPEB

Date of actuarial valuation:	12/31/2009	12/31/2009	12/31/2012	12/31/2012			
Assets	-	-	-	-			
Actuarial Liability	2,757,499	2,757,499	3,041,084	3,041,084			
Unfunded	-	2,757,499	2,757,499	3,041,084	3,041,084	126	126
Percent funded	#DIV/0!	0%	0%	0%	0%		

Sum of All Pension & OPEB Plans

Assets	5,203,375	28,836,132	30,256,558	31,506,178	33,041,455		
Actuarial Liability	10,154,214	39,350,032	41,985,529	44,299,404	46,370,910		
Unfunded	4,950,839	10,513,900	11,728,971	12,793,226	13,329,455	529	551
Percent funded	51%	73%	72%	71%	71%		

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						<u>2013</u>	<u>2014</u>
Debt							
Bonds & Contracts Payable	1,695,000	2,590,000	2,276,014	2,103,332	1,921,665		
Capital Leases							
Other Contractual Debt							
Structured Debt	1,695,000	2,590,000	2,276,014	2,103,332	1,921,665	87	79
Employee Compensated Absences	194,815	194,815	593,161	560,968	539,356	23	22
Landfill Closure & Postclosure Care						-	-
Uninsured Losses						-	-
Other Claims & Contingencies						-	-
Total Long Term Debt (Excluding Pension & OPEB)	<u>1,889,815</u>	<u>2,784,815</u>	<u>2,869,175</u>	<u>2,664,300</u>	<u>2,461,021</u>	110	102

Population Information

24,188 24,188 24,188 24,188 24,188

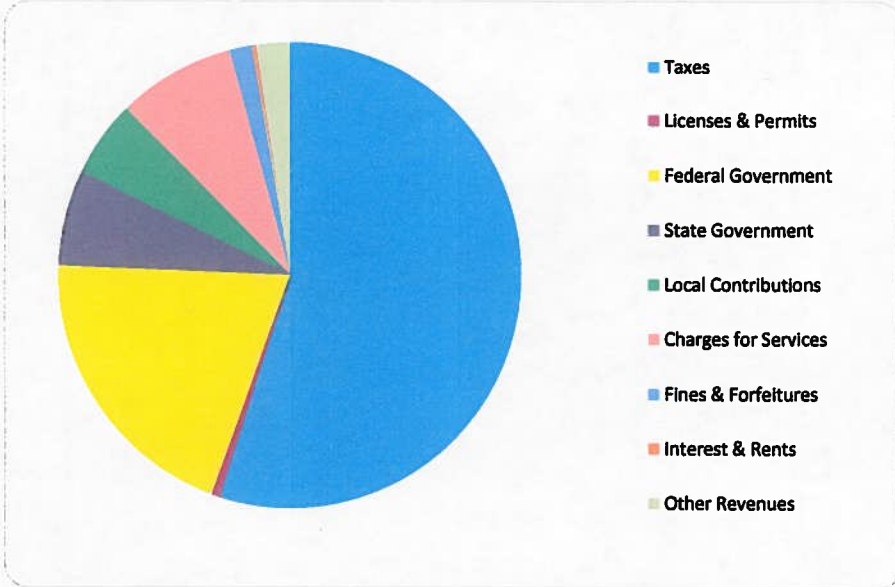
Contact Information

Contact Name: Tom Kaminiski
 Contact Phone Number: (231) 723-3173

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

REVENUES

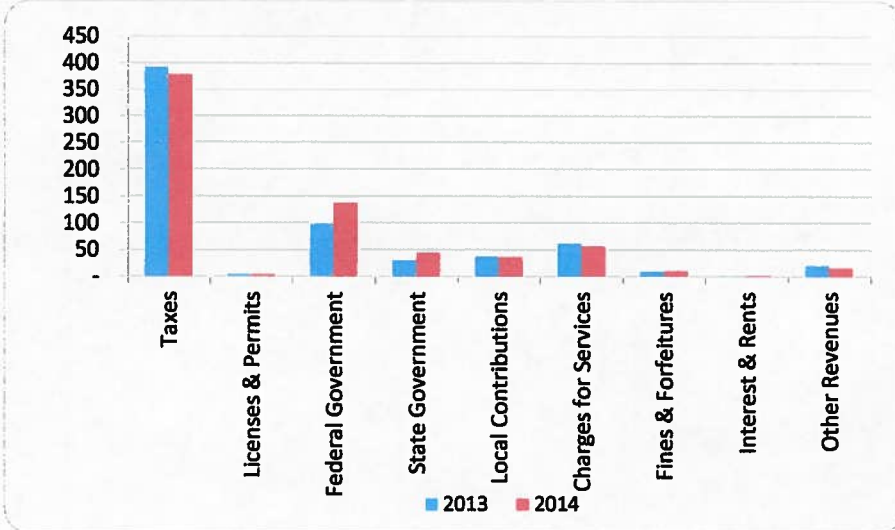
1. Where our money comes from (all governmental funds)



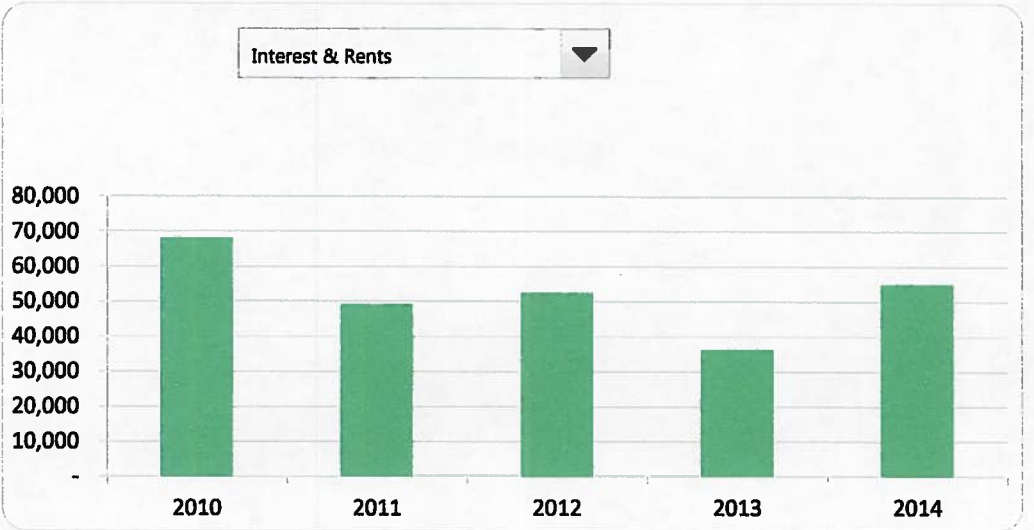
2. Compared to the prior year

	<u>2013</u>	<u>2014</u>	<u>% change</u>
Taxes	\$ 9,508,717	\$ 9,139,248	-3.89%
Licenses & Permits	98,719	94,505	-4.27%
Federal Government	2,364,472	3,342,553	41.37%
State Government	760,445	1,088,455	43.13%
Local Contributions	916,017	889,225	-2.92%
Charges for Services	1,520,607	1,378,579	-9.34%
Fines & Forfeitures	227,961	256,890	12.69%
Interest & Rents	36,450	55,161	51.33%
Other Revenues	504,475	390,844	-22.52%
Total Revenues	\$ 15,937,863	\$ 16,635,460	4.38%

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



4. Historical trends of individual sources



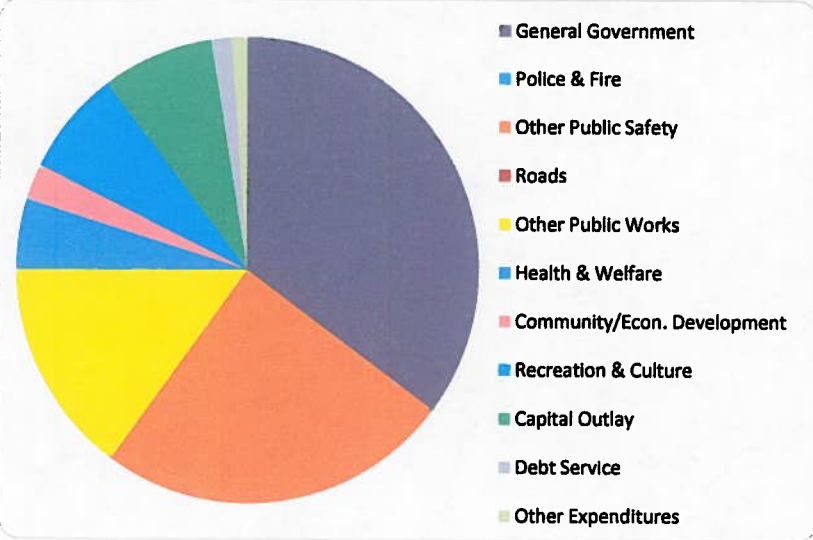
Commentary:

For more information on our unit's finances, contact Tom Kaminiski at (231) 723-3173.

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

EXPENDITURES

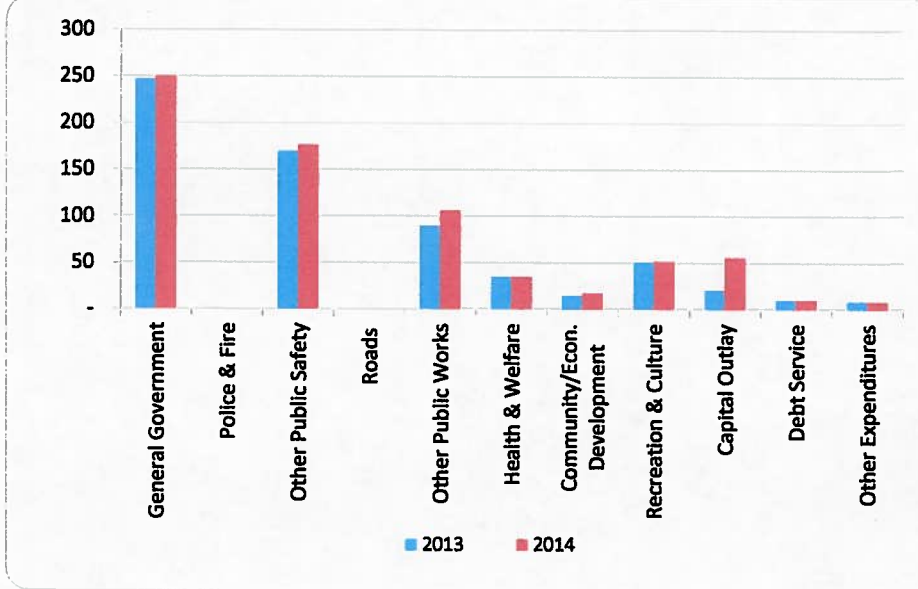
1. Where we spend our money (all governmental funds)



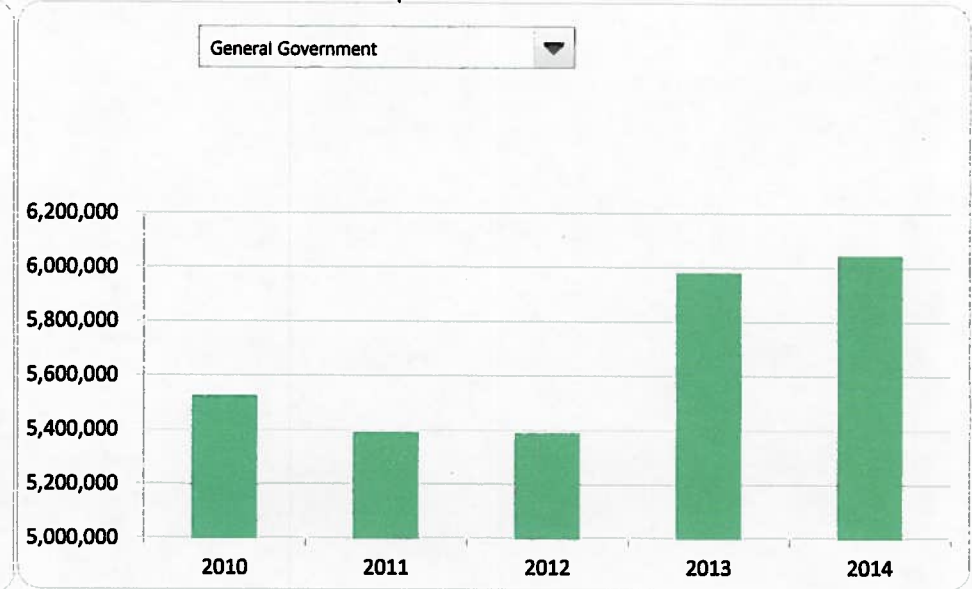
2. Compared to the prior year

	<u>2013</u>	<u>2014</u>	<u>% change</u>
General Government	\$ 5,981,385	\$ 6,047,346	1.10%
Police & Fire	-	-	N/A
Other Public Safety	4,101,005	4,264,984	4.00%
Roads	-	-	N/A
Other Public Works	2,170,121	2,569,996	18.43%
Health & Welfare	849,172	837,183	-1.41%
Community/Econ. Development	362,831	426,094	17.44%
Recreation & Culture	1,234,307	1,249,167	1.20%
Capital Outlay	500,791	1,351,225	169.82%
Debt Service	238,350	243,839	2.30%
Other Expenditures	212,124	195,343	-7.91%
Total Expenditures	\$ 15,650,086	\$ 17,185,177	9.81%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:

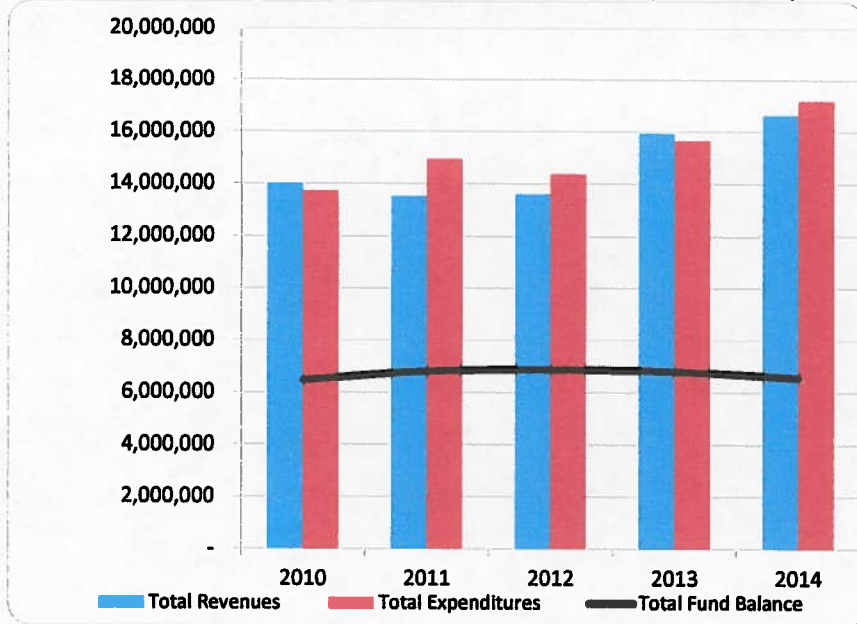


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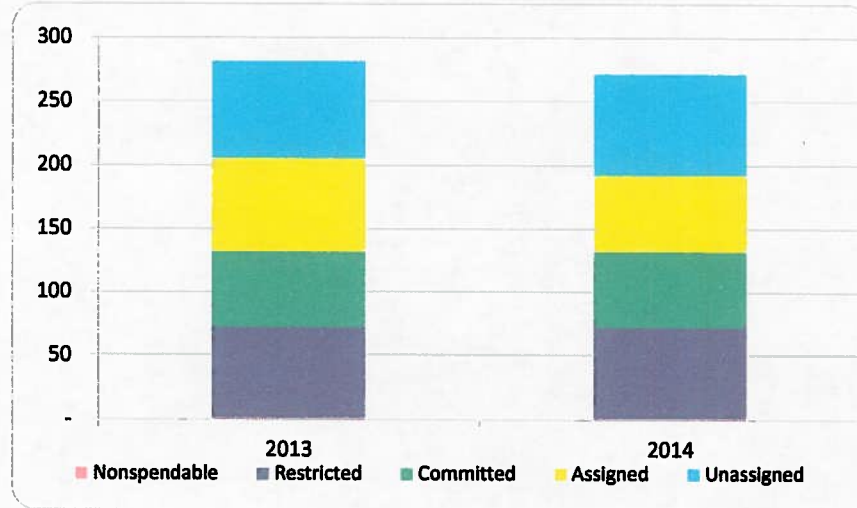
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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (510000)

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



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

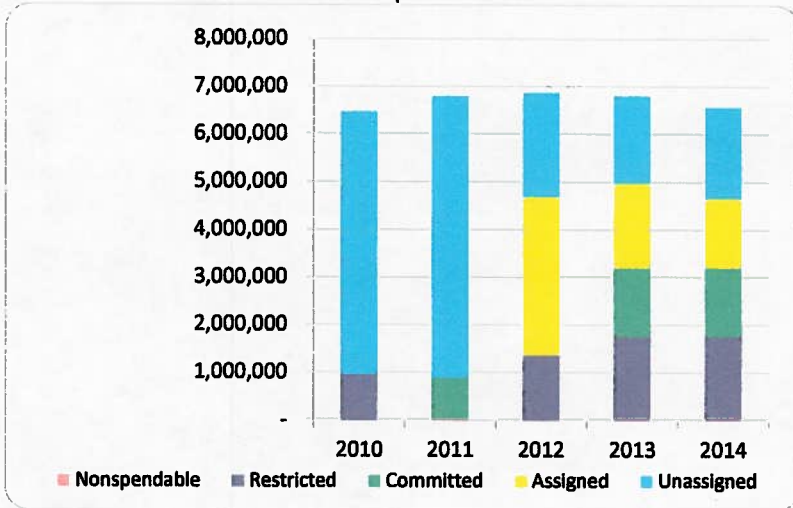


FINANCIAL POSITION

2. Compared to the prior year

	2013	2014	% change
Revenue	15,937,863	16,635,460	4.38%
Expenditures	15,650,086	17,185,177	9.81%
Surplus (shortfall)	287,777	(549,717)	-291.02%
Fund balance, by component:			
Nonspendable	50,629	52,903	4.49%
Restricted	1,694,736	1,700,802	0.36%
Committed	1,448,562	1,448,562	0.00%
Assigned	1,776,930	1,451,252	-18.33%
Unassigned	1,836,894	1,916,085	4.31%
total fund balance	6,807,751	6,569,604	-3.50%

4. Historical trends of individual components

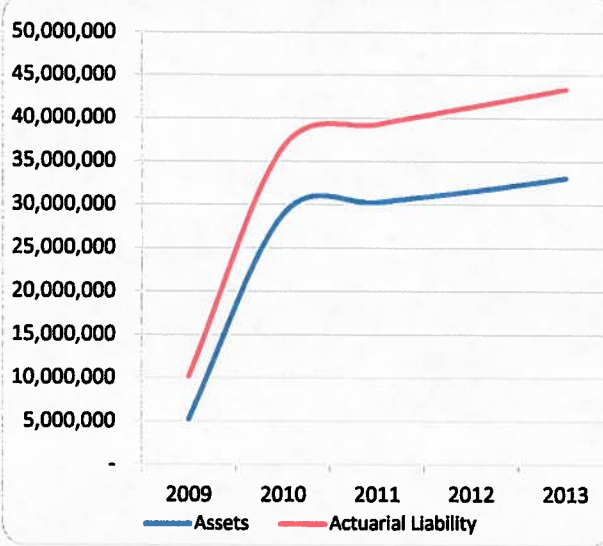


Commentary:

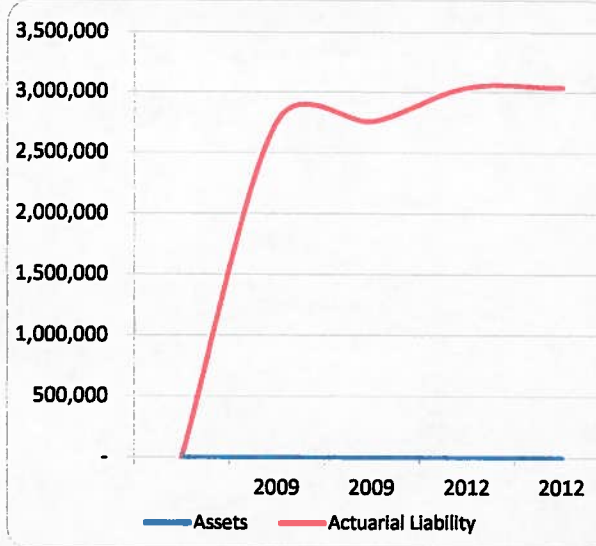
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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (510000)

1. Pension funding status

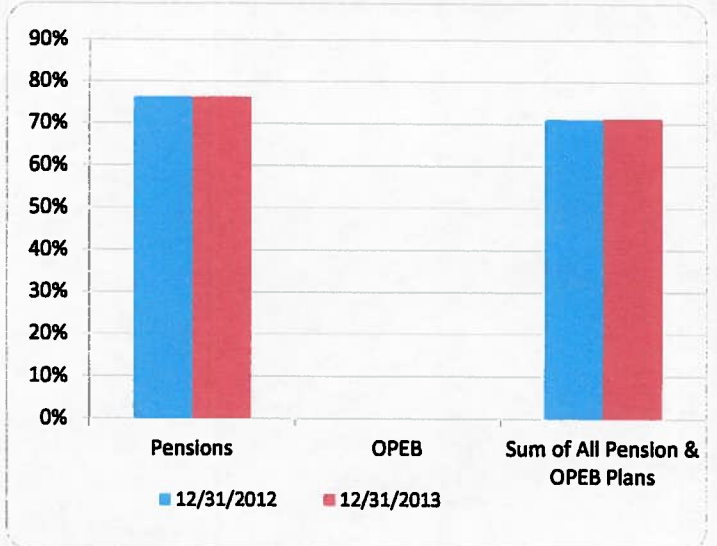


2. Retiree Health care funding status

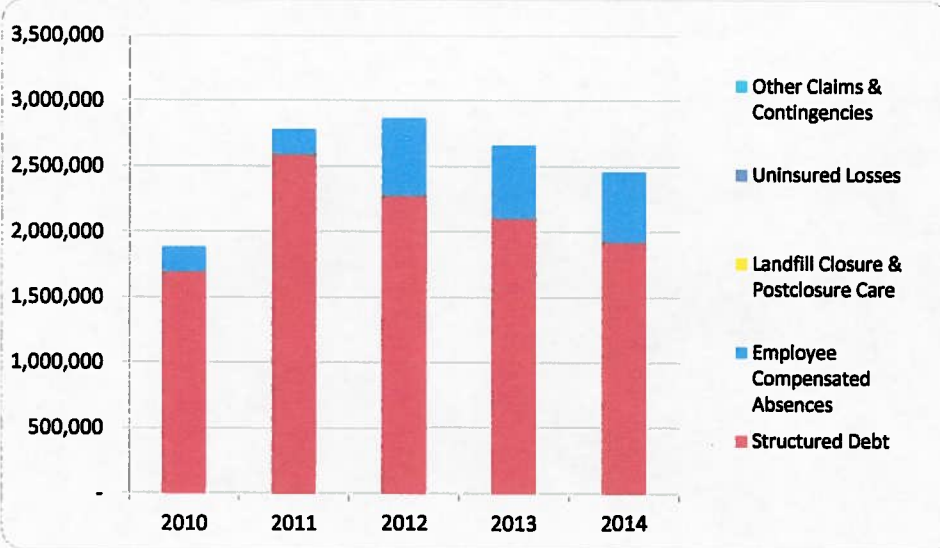


OTHER LONG TERM OBLIGATIONS

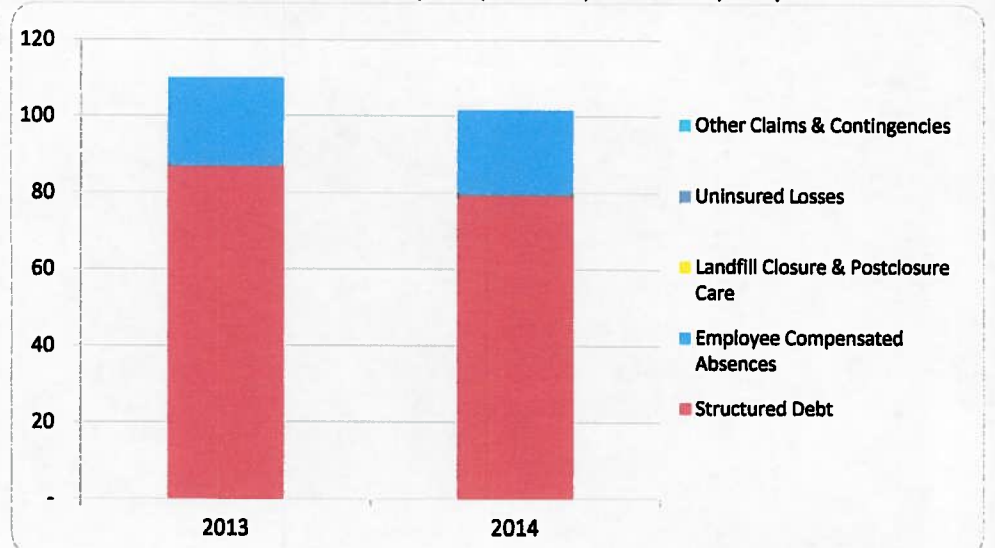
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

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