

**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**

	2011	2012	2013	2014	2015	2014	2015
<b>Revenues</b>							
Taxes	8,363,838	8,273,921	9,508,717	9,139,248	9,577,746	378	396
Licenses & Permits	79,479	90,567	98,719	94,505	85,661	4	4
Federal Government	770,871	1,625,184	2,364,472	3,342,553	3,196,107	138	132
State Government	953,897	710,044	760,445	1,088,455	1,185,098	45	49
Local Contributions	873,484	856,348	916,017	889,225	909,816	37	38
Charges for Services	1,496,745	1,396,565	1,520,607	1,378,579	1,076,235	57	44
Fines & Forfeitures	266,192	256,039	227,961	256,890	208,076	11	9
Interest & Rents	49,218	52,678	36,450	55,161	305,959	2	13
Other Revenues	669,077	335,010	504,475	390,844	413,952	16	17
<b>Total Revenues</b>	<b>13,522,801</b>	<b>13,596,356</b>	<b>15,937,863</b>	<b>16,635,460</b>	<b>16,958,650</b>	<b>688</b>	<b>701</b>
<b>Expenditures</b>							
General Government	5,392,520	5,389,896	5,981,385	6,047,346	6,129,805	250	253
Police & Fire	-	-	-	-	-	-	-
Other Public Safety	4,154,804	4,037,325	4,101,005	4,264,984	4,311,223	176	178
Roads	-	-	-	-	-	-	-
Other Public Works	458,083	1,472,415	2,170,121	2,569,996	3,242,635	106	134
Health & Welfare	825,629	888,394	849,172	837,183	865,494	35	36
Community/Econ. Development	510,262	424,843	362,831	426,094	377,638	18	16
Recreation & Culture	1,208,886	1,248,539	1,234,307	1,249,167	1,159,162	52	48
Capital Outlay	1,721,409	406,778	500,791	1,351,225	717,207	56	30
Debt Service	173,103	242,393	238,350	243,839	238,257	10	10
Other Expenditures	496,824	247,741	212,124	195,343	195,946	8	8
<b>Total Expenditures</b>	<b>14,941,520</b>	<b>14,358,324</b>	<b>15,650,086</b>	<b>17,185,177</b>	<b>17,237,367</b>	<b>710</b>	<b>713</b>
Surplus (Shortfall)	(1,418,719)	(761,968)	287,777	(549,717)	(278,717)	(23)	(12)

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Per capita information

	2011	2012	2013	2014	2015	2014	2015
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**Financial Position - All governmental funds**

Nonspendable	59,412	3,249	50,629	52,903	55,769	2	2
Restricted	1,352,827	1,352,827	1,694,736	1,700,802	1,854,622	70	77
Committed	821,998		1,448,562	1,448,562	1,448,562	60	60
Assigned		3,333,422	1,776,930	1,451,252	1,080,293	60	45
Unassigned	5,924,152	2,182,517	1,836,894	1,916,085	2,123,601	79	88
<b>Total Fund Balance</b>	<b>6,805,562</b>	<b>6,872,015</b>	<b>6,807,751</b>	<b>6,569,604</b>	<b>6,562,847</b>	<b>272</b>	<b>271</b>

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

**Pensions**

Date of actuarial valuation:	12/31/2010	12/31/2011	12/31/2012	12/31/2013	12/31/2014		
Assets	28,836,132	30,256,558	31,506,178	33,041,455	32,531,823		
Actuarial Liability	36,592,533	39,228,030	41,258,320	43,329,826	44,955,921		
Unfunded (Overfunded)	7,756,401	8,971,472	9,752,142	10,288,371	12,424,098	425	514
Percent funded	79%	77%	76%	76%	72%		

**OPEB**

Date of actuarial valuation:	12/31/2009	12/31/2009	12/31/2012	12/31/2012	12/31/2012		
Assets	-	-	-	-	-		
Actuarial Liability	2,757,499	2,757,499	3,041,084	3,041,084	3,041,084		
Unfunded	2,757,499	2,757,499	3,041,084	3,041,084	3,041,084	126	126
Percent funded	0%	0%	0%	0%	0%		
Sum of All Pension & OPEB Plans							
Assets	28,836,132	30,256,558	31,506,178	33,041,455	34,481,684		
Actuarial Liability	39,350,032	41,985,529	44,299,404	46,370,910	46,145,483		
Unfunded	10,513,900	11,728,971	12,793,226	13,329,455	11,663,799	551	482
Percent funded	73%	72%	71%	71%	75%		

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	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>
<b>Debt</b>							
Bonds & Contracts Payable	2,590,000	2,276,014	2,103,332	1,921,665	1,739,998		
Capital Leases							
Other Contractual Debt							
Structured Debt	2,590,000	2,276,014	2,103,332	1,921,665	1,739,998	79	72
Employee Compensated Absences	194,815	593,161	560,968	539,356	490,069	22	20
Landfill Closure & Postclosure Care						-	-
Uninsured Losses						-	-
Other Claims & Contingencies						-	-
Total Long Term Debt (Excluding Pension & OPEB)	2,784,815	2,869,175	2,664,300	2,461,021	2,230,067	102	92

**Population Information**

2011	24,188	2012	24,188	2013	24,188	2014	24,188	2015	24,188
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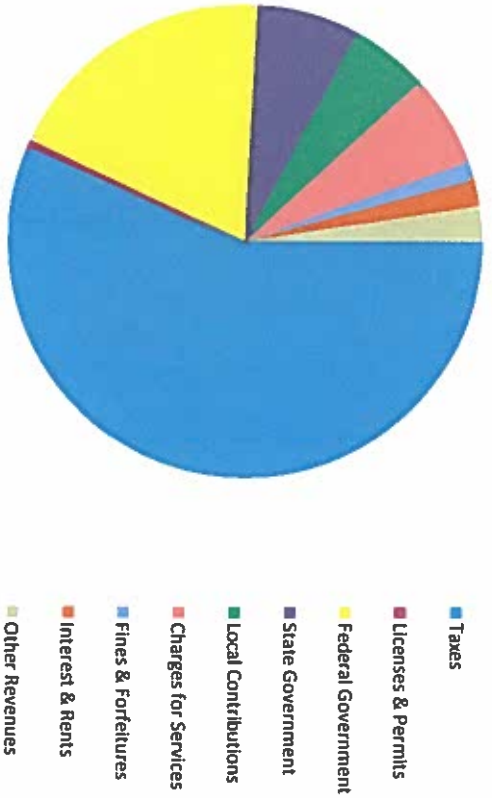
**Contact Information**

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

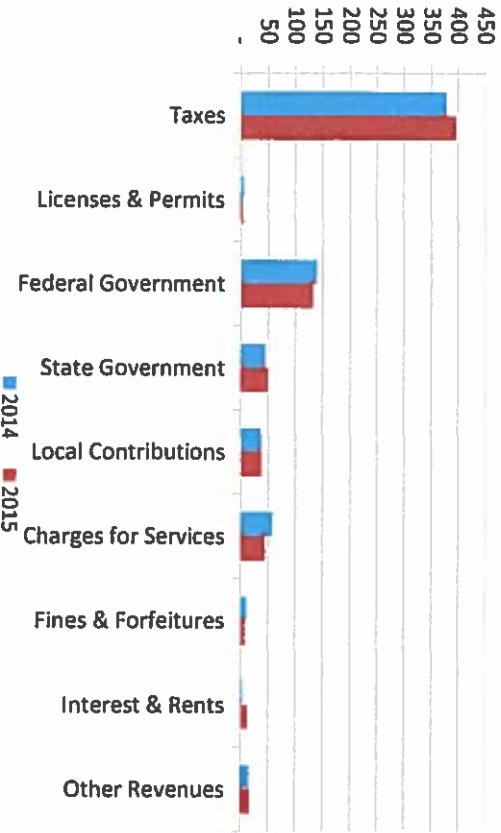
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (\$510000)**

**REVENUES**

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



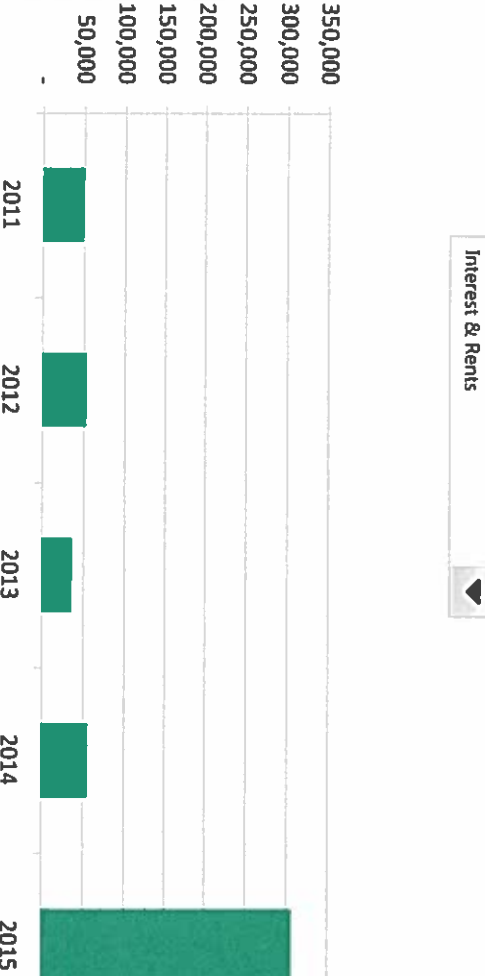
**3. Revenue sources per capita - compared to the prior year**



**2. Compared to the prior year**

	2014	2015	% change
Taxes	\$ 9,139,248	\$ 9,577,746	4.80%
Licenses & Permits	94,505	85,661	-9.36%
Federal Government	3,342,553	3,196,107	-4.38%
State Government	1,088,455	1,185,098	8.88%
Local Contributions	889,225	909,816	2.32%
Charges for Services	1,378,579	1,076,235	-21.93%
Fines & Forfeitures	256,890	208,076	-19.00%
Interest & Rents	55,161	305,959	454.67%
Other Revenues	390,844	413,952	5.91%
<b>Total Revenues</b>	<b>\$ 16,635,460</b>	<b>\$ 16,958,650</b>	<b>1.94%</b>

**4. Historical trends of individual sources**



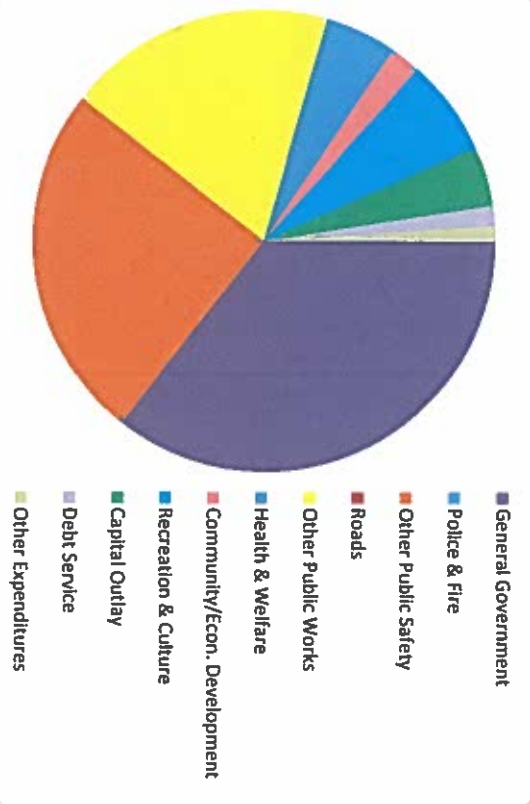
Commentary:

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

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

**EXPENDITURES**

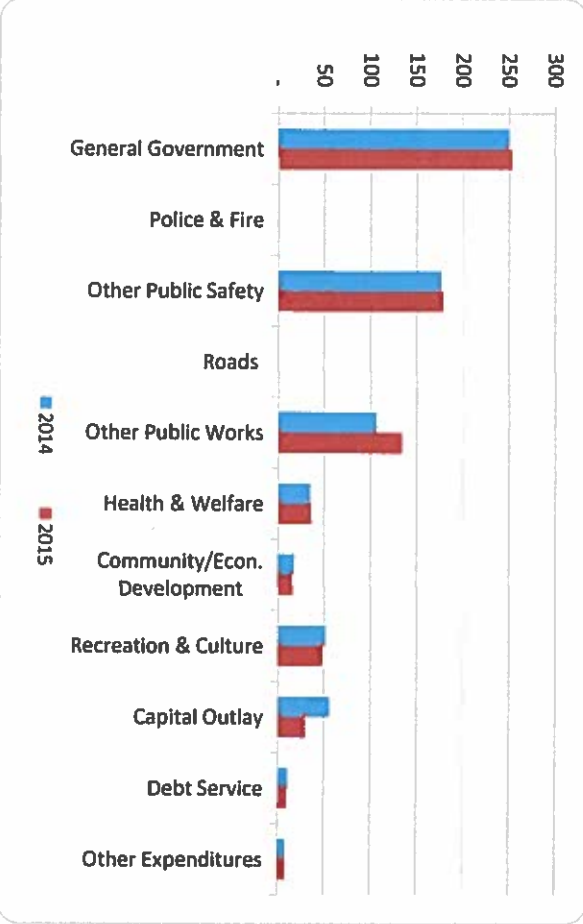
**1. Where we spend our money (all governmental funds)**



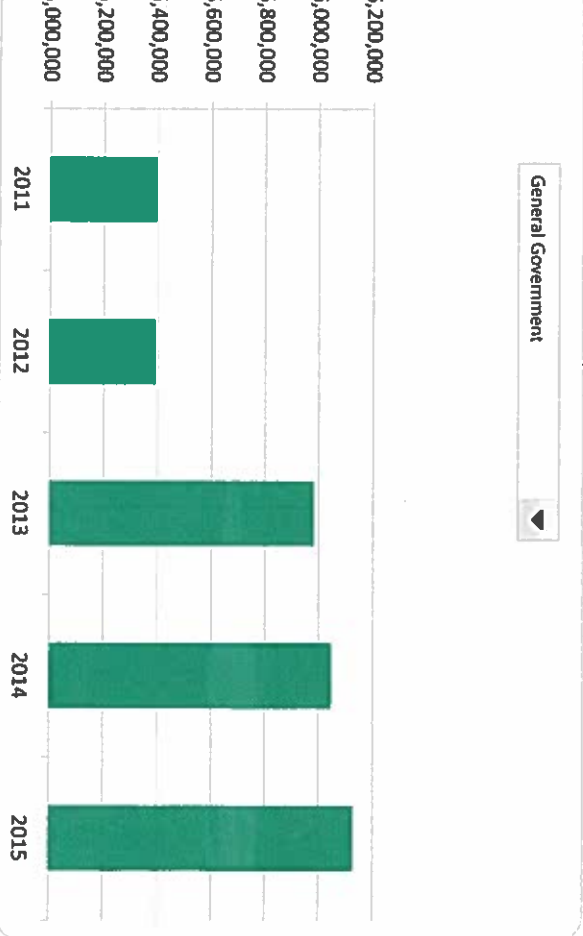
**2. Compared to the prior year**

	2014	2015	% change
General Government	\$ 6,047,346	\$ 6,129,805	1.36%
Police & Fire	-	-	N/A
Other Public Safety	4,264,984	4,311,223	1.08%
Roads	-	-	N/A
Other Public Works	2,569,996	3,242,635	26.17%
Health & Welfare	837,183	865,494	3.38%
Community/Econ. Development	426,094	377,638	-11.37%
Recreation & Culture	1,249,167	1,159,162	-7.21%
Capital Outlay	1,351,225	717,207	-46.92%
Debt Service	243,839	238,257	-2.29%
Other Expenditures	195,343	195,946	0.31%
<b>Total Expenditures</b>	<b>\$ 17,185,177</b>	<b>\$ 17,237,367</b>	<b>0.30%</b>

**3. Spending per capita - compared to the prior year**



**4. Historical trends of individual departments:**



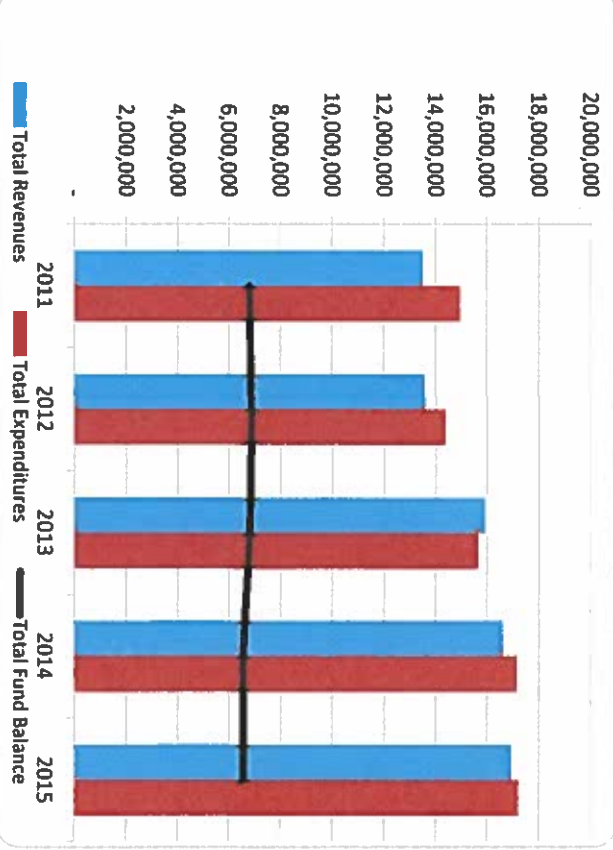
Commentary:

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

**FINANCIAL POSITION**

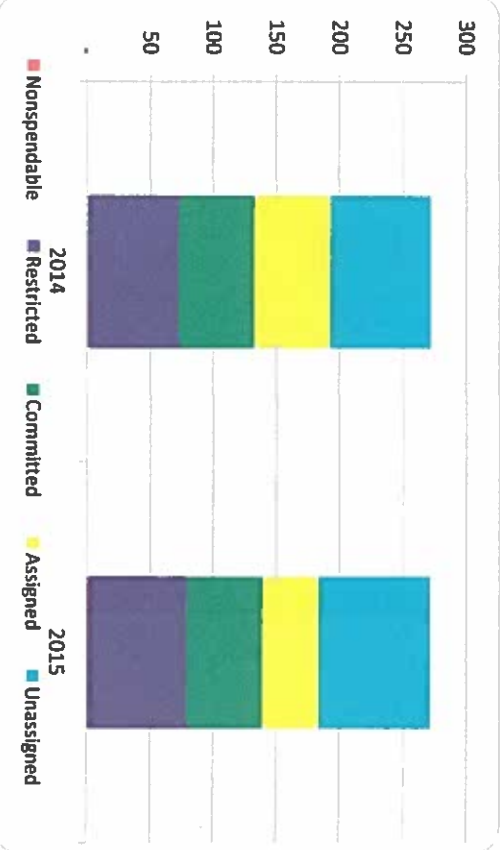
1. How have we managed our governmental fund resources (fund balance)?



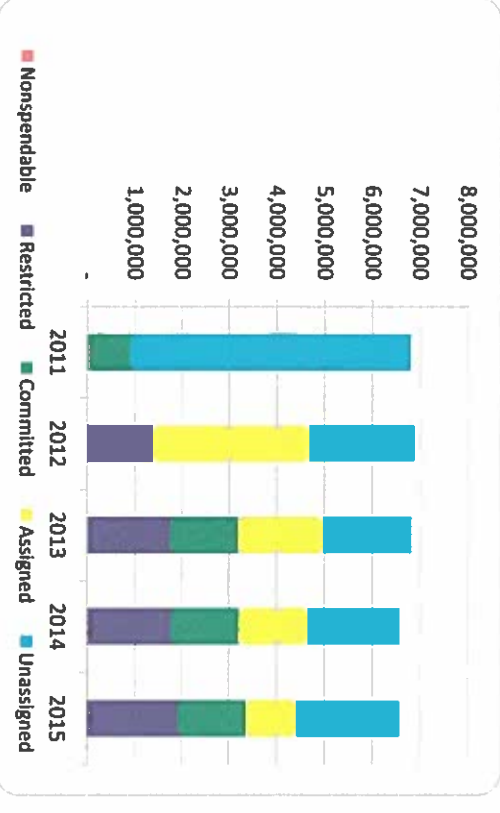
2. Compared to the prior year

	2014	2015	% change
Revenue	16,635,460	16,958,650	1.94%
Expenditures	17,185,177	17,237,367	0.30%
Surplus (shortfall)	(549,717)	(278,717)	-49.30%
Fund balance, by component:			
Nonspendable	52,903	55,769	5.42%
Restricted	1,700,802	1,854,622	9.04%
Committed	1,448,562	1,448,562	0.00%
Assigned	1,451,252	1,080,293	-25.56%
Unassigned	1,916,085	2,123,601	10.83%
total fund balance	6,569,604	6,562,847	-0.10%

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



4. Historical trends of individual components



Commentary:

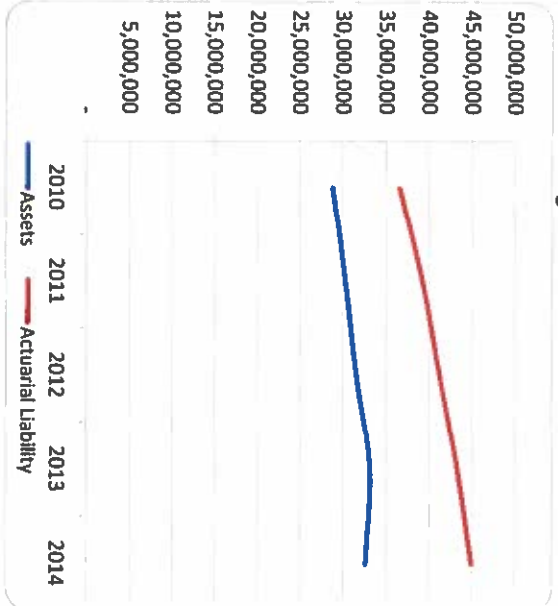
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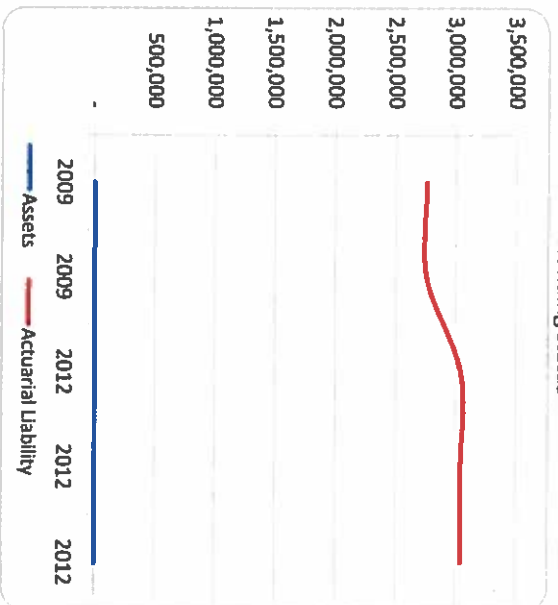
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (510000)**

**OTHER LONG TERM OBLIGATIONS**

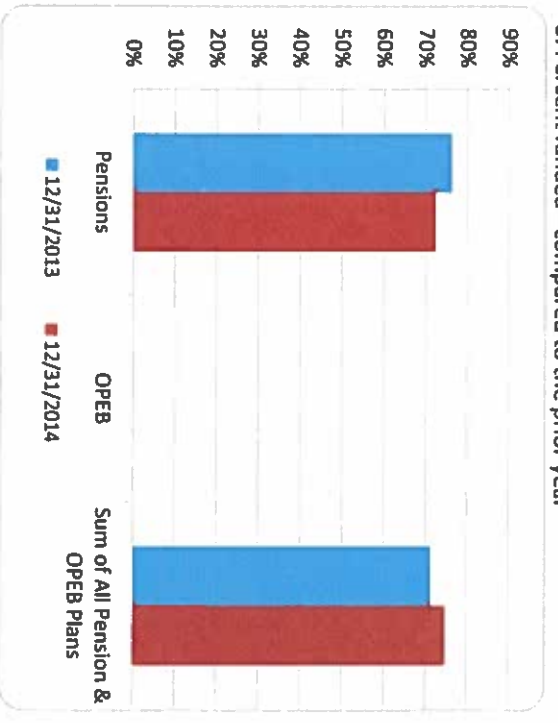
1. Pension funding status



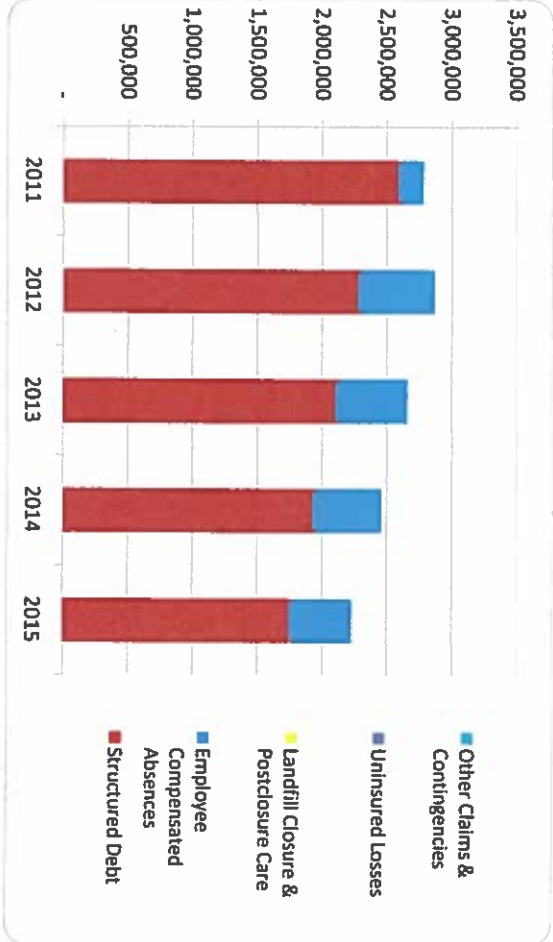
2. Retiree Health care funding status



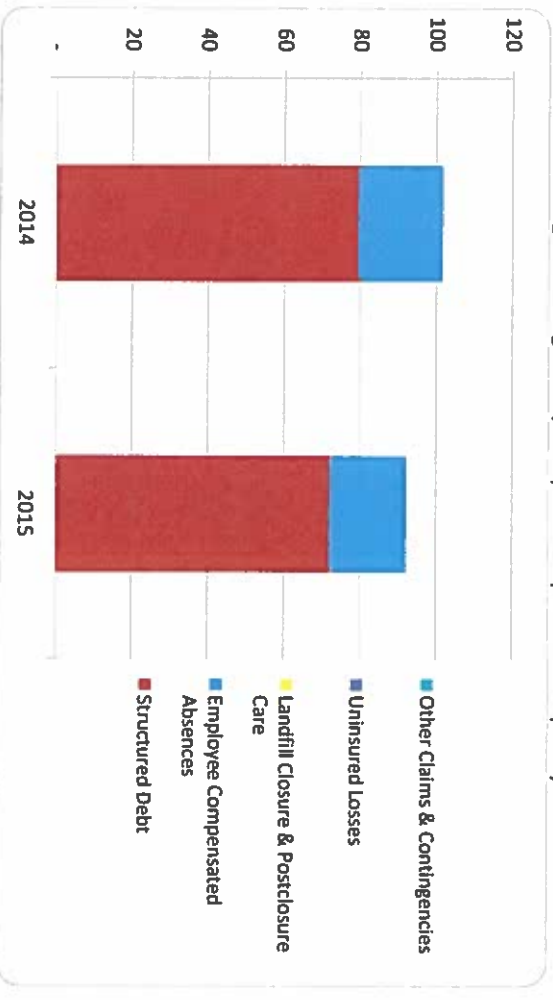
3. Percent funded - compared to the prior year



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 Tom Karminiski at (231) 723-3173.