



# State of Main Street

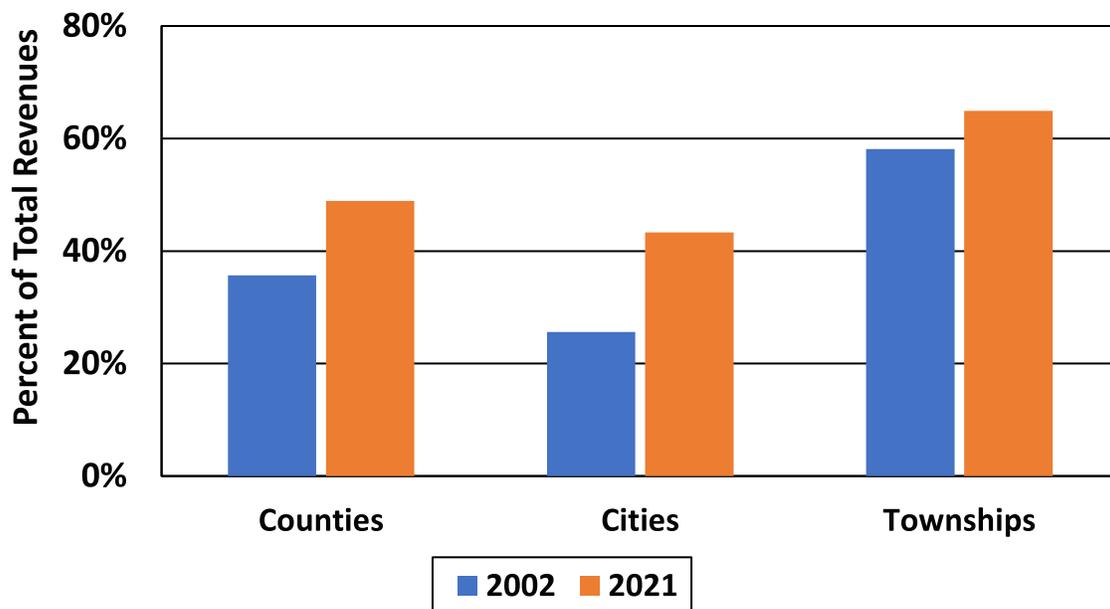
## Listening Session Trends

*Please note that these are preliminary numbers subject to minor change pending the final county reports.*

## Dataset #1: Revenue

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

**Percent of Total Revenues Derived From Property Taxes,  
2002 - 2021**

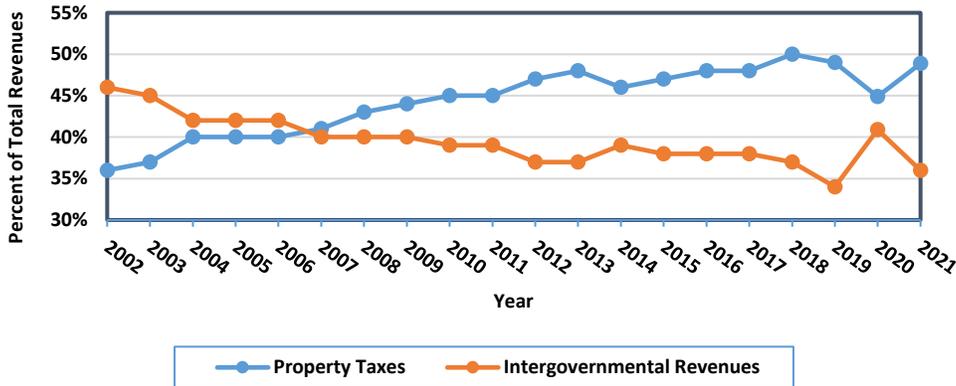




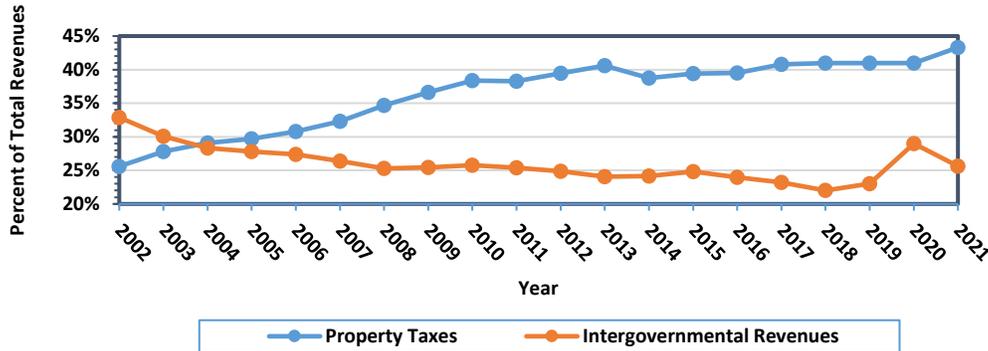
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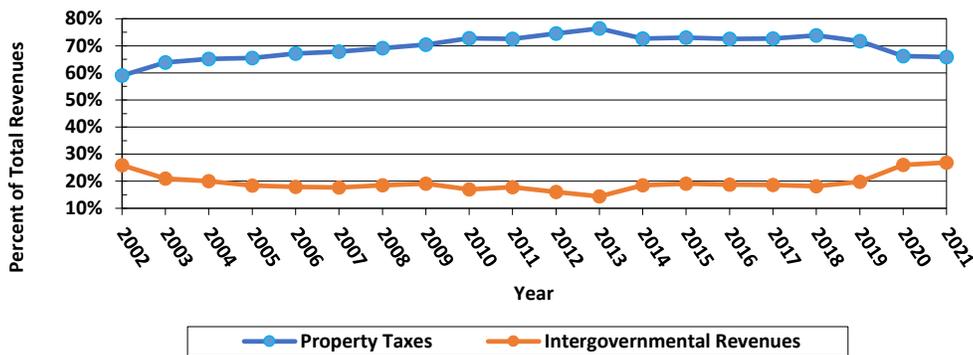
County Property Taxes and Intergovernmental Revenues as a Percent of Total Revenues, 2002 - 2021



City Property Taxes and Intergovernmental Revenues as a Percent of Total Revenues, 2002 - 2021



Township Property Taxes and Intergovernmental Revenues as a Percent of Total Revenues, 2002 - 2021

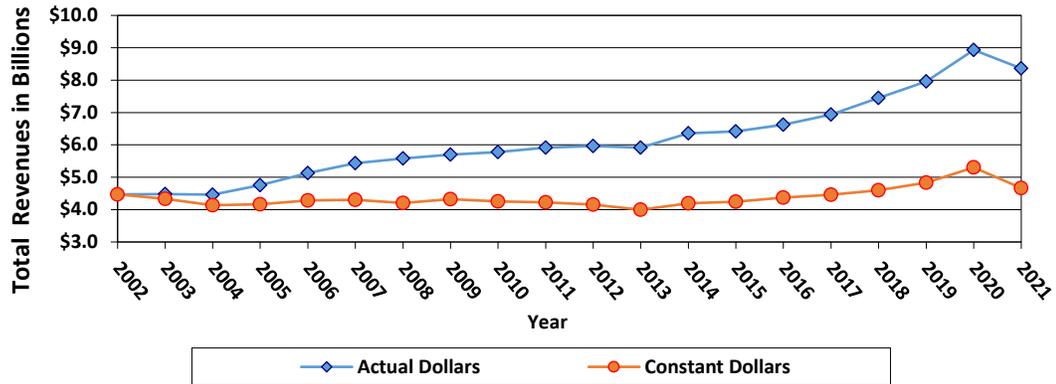




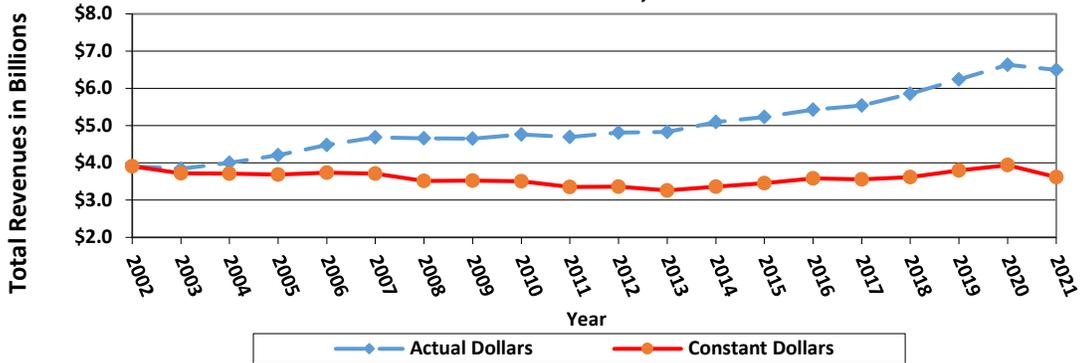
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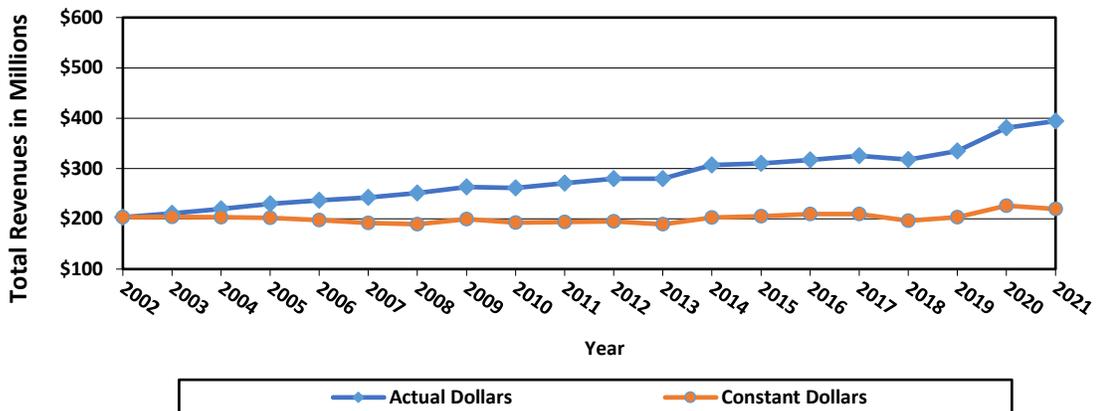
**Change in Total Revenues (Counties)**  
Actual and Constant Dollars, 2002 - 2021



**Change in Total Revenues (Cities)**  
Actual and Constant Dollars, 2002 - 2021



**Change in Total Revenues (Townships)**  
Actual and Constant Dollars, 2002 - 2021





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## Listening Session Trends

## Dataset #2: Expenditures

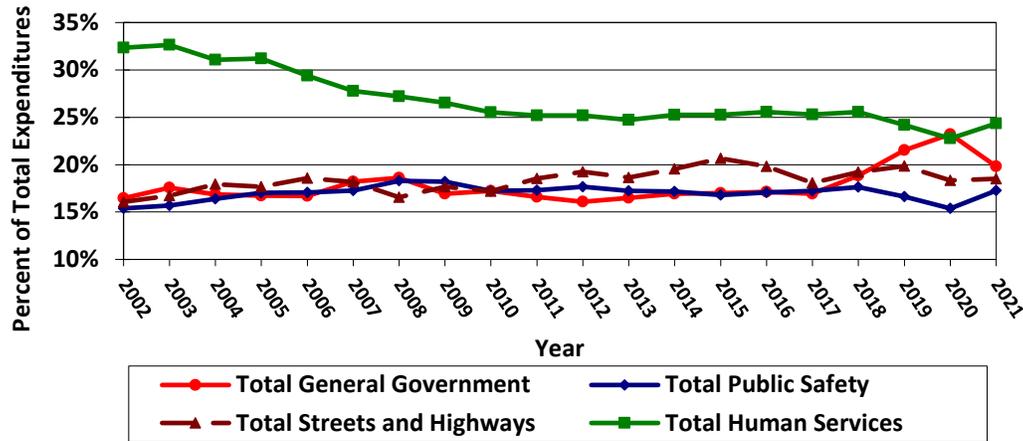
- ◆ **There have been some shifts in the proportion of the largest expenditures of counties, cities, and townships.**
  - The proportion of county expenditures on human services decreased over the past twenty years while the proportion spent on general government increased.
  - The proportion of city expenditures on public safety increased over the past twenty years while the proportion spent on debt service decreased.
  - The proportion of township expenditures on roads increased over the past twenty years.
  
- ◆ **When adjusted for inflation, total county, city, and township expenditures decreased over the past 20 years.**
  - Counties have seen a decrease in expenditures in constant dollars.
  - Cities have seen a decrease in expenditures in constant dollars.
  - Townships have seen a decrease in expenditures in constant dollars.



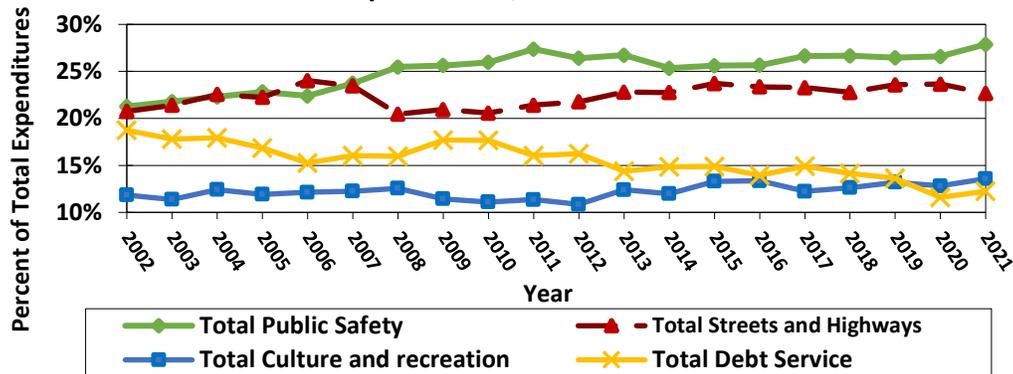
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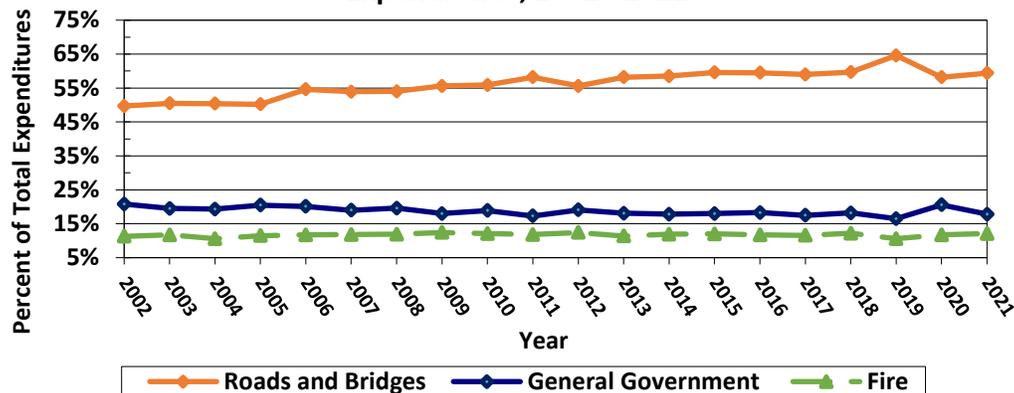
County Primary Categories of Expenditures, 2002 - 2021



City Primary Categories of Expenditures, 2002 - 2021



Township Primary Categories of Expenditures, 2002 - 2021

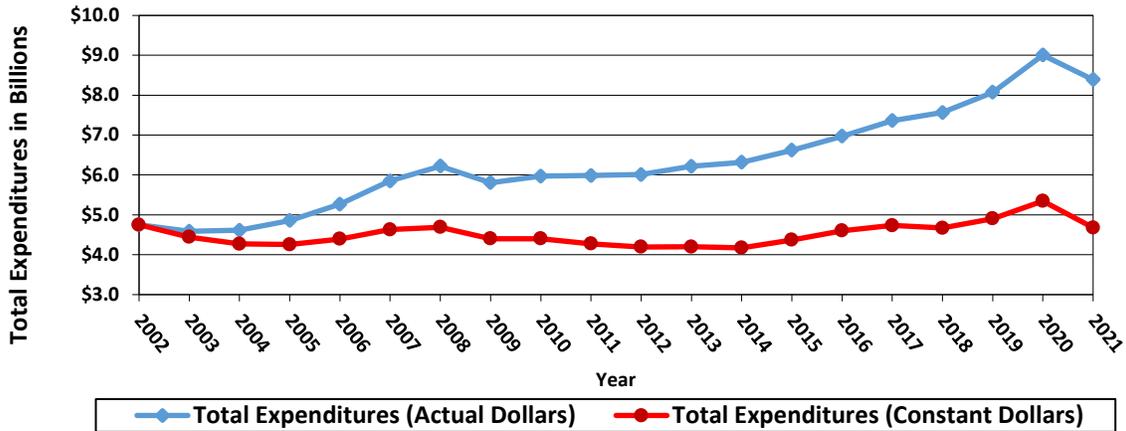




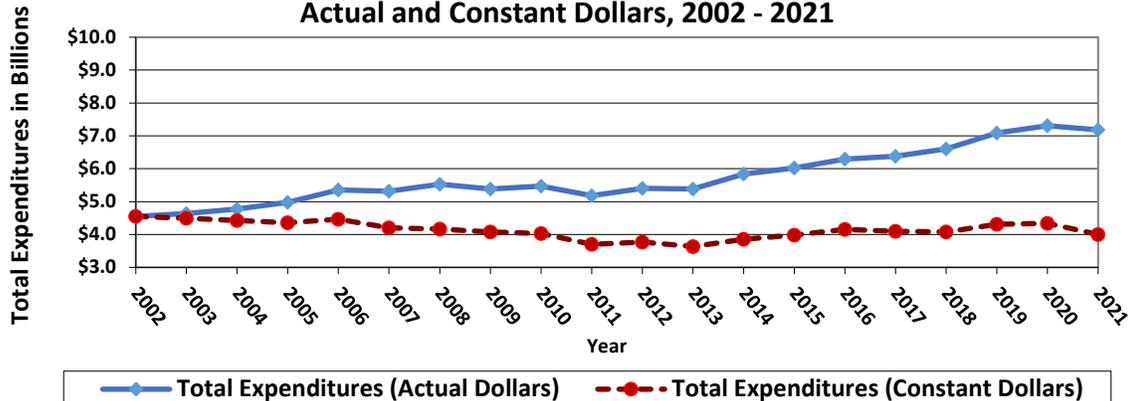
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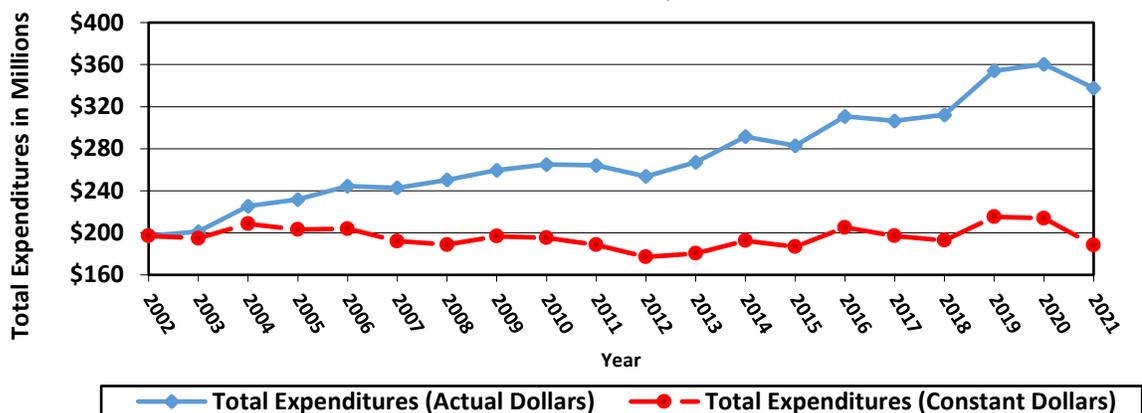
**Change in Total Expenditures (Counties)**  
Actual and Constant Dollars, 2002 - 2021



**Change in Total Expenditures (Cities)**  
Actual and Constant Dollars, 2002 - 2021



**Change in Total Expenditures (Townships)**  
Actual and Constant Dollars, 2002 - 2021



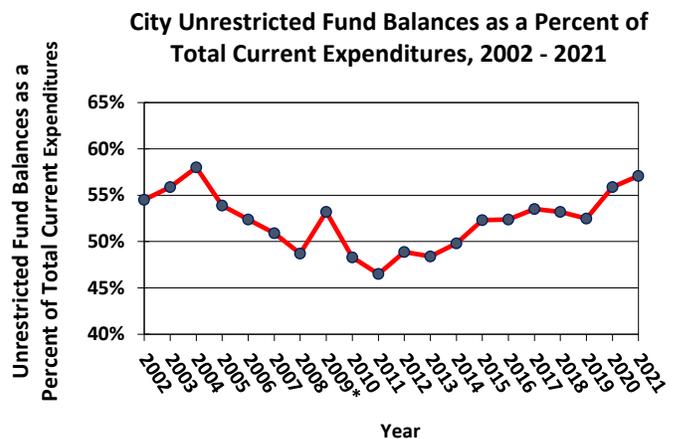
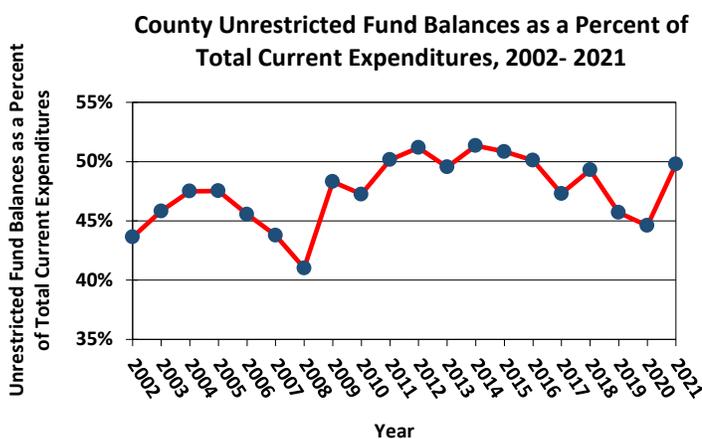


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## Listening Session Trends

### Dataset #3: Fund Balance and Debt

- ◆ **Unrestricted fund balance proportions in cities and counties have varied over the past twenty years.**
  - County unrestricted fund balances as a proportion of current expenditures are at almost 50%, which is close to the highest level reported in 2014.
  - City unrestricted fund balances as a proportion of current expenditures are at the highest level since 2004.
  - 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 twenty years.**
  - County debt as a proportion of revenues increased over the past twenty years.
  - City debt as a proportion of revenues decreased over the past twenty years but is much higher than that of counties (155 percent to 51 percent)
  - Township debt as a proportion of revenues decreased over the past twenty years.

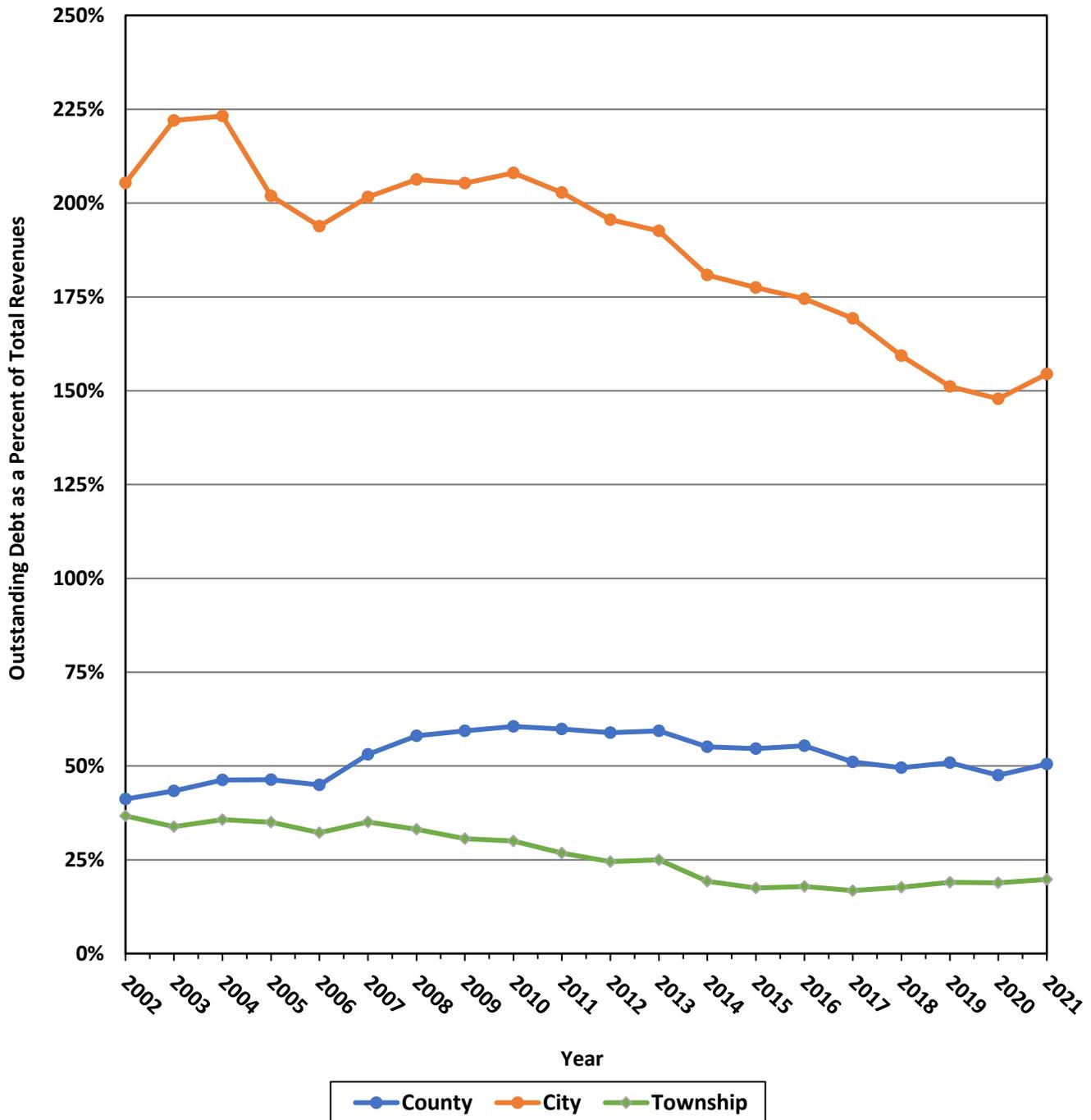




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## Listening Session Trends

Outstanding Debt as a Percent of Total Revenues,  
2002 - 2021





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## Listening Session Trends

### Bonus Dataset: Primary State Aid

