Dataset #1: Revenues

- The share of city, county, and township revenues from property taxes has increased as the share of intergovernmental revenues has decreased over the past 20 years.

- When adjusted for inflation (constant dollar) over the past 20 years:
  - Counties have seen an increase in revenues in constant dollars.
  - Cities have seen a decrease in revenues in constant dollars.
  - Townships have seen an increase in revenues in constant dollars.
Figure 5: Change in Total Revenues (Counties)
Actual and Constant Dollars, 1998 - 2017

Figure 6: Change in Total Revenues (Cities)
Actual and Constant Dollars, 1998 - 2017

Figure 7: Change in Total Revenues (Townships)
Actual and Constant Dollars, 1999 - 2018
Dataset #2: Expenditures

- The 20-year trend shows that there have been some shifts in the proportion of the primary expenditures of counties, cities, and townships.
  - The proportion of county expenditures on human services decreased over the past 20 years.
  - The proportion of city expenditures on public safety increased over the past 20 years.
  - The proportion of township expenditures on roads and bridges increased over the past 20 years.

- When adjusted for inflation (constant dollar) over the past 20 years:
  - Counties have seen an increase in expenditures in constant dollars.
  - Cities have seen a decrease in expenditures in constant dollars.
  - Townships have seen an increase in expenditures in constant dollars.
Figure 11: Change in Total Expenditures (Counties)
Actual and Constant Dollars, 1998 - 2017

Figure 12: Change in Total Expenditures (Cities)
Actual and Constant Dollars, 1998 - 2017

Figure 13: Change in Total Expenditures (Townships)
Actual and Constant Dollars, 1999 - 2018
Dataset #3: Reserves and Debt

- **Unreserved fund balance proportions in cities and counties (GAAP basis) have varied over the past 20 years but are close to where they were in 1998.**
  - County unreserved fund balances as a proportion of current expenditures are up slightly over the past 20 years.
  - City unreserved fund balances as a proportion of current expenditures are up slightly over the past 20 years.
  - 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 20 years.**
  - County debt as a proportion of revenues increased over the past 20 years.
  - City debt as a proportion of revenues decreased over the past 20 years.
  - Township debt as a proportion of revenues decreased over the past 20 years.
Figure 16: County Outstanding Debt as a Percent of Total Revenues, 1998 - 2017

Figure 17: City Outstanding Debt as a Percent of Total Revenues, 1998 - 2017

Figure 18: Township Outstanding Debt as a Percent of Total Revenues, 1998 - 2018