







Municipal Performance Dashboard – Manistee County

Fiscal Stability	2016	2017	
Annual general fund expenditures per capita	\$404	\$415	
Fund Balance as a percent of annual general fund expenditures	38.2%	35.8%	
Unfunded pension & OPEB liability, as a % of annual General Fund revenue Notes: 2017: \$1,797,837 in restricted fund for OPEB liability 2016: \$1,580,837 in restricted funds for OPEB liability	193%	178%	
Debt burden per capita	\$71	\$65	
Ratio of pensioners to employees	2.01	2.07	
Bond Rating (Standard & Poor's) Notes: 2016: Outlook Stable	AA-	AA-	

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 