

	Reference	Recommended	2017	2016	2015	2014	2013
1) Unrestricted Net Assets/Total Net Assets							
Government Wide	Page 23	30%	27.10%	30.81%	34.66%	30.73%	31.25%
Governmental Activities	Page 23	25%	12.96%	13.23%	22.51%	10.14%	8.97%
Business-Type Activities	Page 23	35%	42.52%	49.23%	46.42%	49.67%	50.75%
2) Top 6 Sources of Revenues - Governmental Activities							
Sales Tax	Page 9	\$215 per Capita	186 \$	185 \$	147 \$	121 \$	107
Property Taxes		\$185 per Capita	149	141	136	131	131
In Lieu of Tax Payments		\$115 per Capita	157	156	147	128	120
State Allocation		\$135 per Capita	189	183	166	162	151
Charges for Services		\$110 per Capita	126	115	109	98	100
Grants		\$160 per Capita	65	252	106	156	40
3) State Allocations							
Highway Allocation		\$95 Per Capita	86 \$	81 \$	81 \$	78 \$	71
Municipal Equalization		\$30 Per Capita	77	76	78	77	73
4) Governmental Expenses (Excludes capital outlay)							
Administration	Page 86	\$100 Per Capita	44 \$	40 \$	35 \$	36 \$	49
Community Center		\$30 Per Capita	51	52	47	43	41
Public Building		\$25 Per Capita	24	14	14	14	12
Recreation		\$50 Per Capita	68	52	66	57	48
Library		\$55 Per Capita	45	44	47	48	45
Public Works		\$70 Per Capita	103	97	85	79	76
Public Safety		\$200 Per Capita	188	184	196	196	183
5) Outstanding GO Debt/Valuation	Page 14	< 5%-Good < 3%-Excellent	2.28%	2.70%	3.00%	1.64%	1.50%
6) Unassigned Fund Balance/General Fund Expenditures	Page 25	40%	0.00%	6.36%	2.90%	0.00%	3.10%
7) Months Expense in Street Cash Reserve	Pages 25 & 27	12.0	13.6	8.8	2.5	1.1	8.5

	Reference	Recommended	2017	2016	2015	2014	2013
8) Levy Rates							
General		0.36	0.360197	0.348162	0.355090	0.358051	0.36059
Debt Service		\$180/Capita 0.04	\$ 133 0.049107	\$ 124 0.050765	\$ 120 0.042833	\$ 117 0.044204	\$ 115 0.051022
Total Levy		\$25/Capita	\$ 18 0.409304	\$ 18 0.398927	\$ 14 0.397923	\$ 14 0.402255	\$ 16 0.411612
9) Net Depreciable Capital Assets/Original Cost							
Governmental Activities	Page 60	> 30%	50.85%	53.05%	48.90%	50.11%	50.35%
Business-type Activities	Page 62	> 35%	44.12%	45.80%	43.22%	45.13%	46.26%
Component Unit	Page 63	> 35%	77.25%	81.39%	85.43%	89.82%	83.11%
Current Year Capital Outlay/Depreciation Expense							
Governmental Activities	Page 60	1.0	1.0	3.9	1.9	1.7	1.1
Business-type Activities	Page 62	1.0	1.7	2.7	1.0	0.9	0.8
Component Unit	Page 63	1.0	0.6	0.3	0.2	8.7	3.3
10) Operating Income/Total Operating Revenue							
Electric Fund	Page 30	15.00%	0.38%	3.34%	-0.12%	-2.69%	-1.66%
Water Fund		15.00%	14.17%	25.78%	2.30%	16.23%	1.72%
Sewer Fund		15.00%	-25.12%	6.96%	5.24%	17.84%	31.00%
Transfer Station		15.00%	-106.33%	-135.00%	-119.57%	-84.98%	-283.61%
Internal Service Fund		5.00%	11.76%	16.85%	17.64%	21.97%	10.54%
11) Debt Coverage Ratio							
Electric	Pages 30-31	1.50	2.98	4.10	1.58	0.95	0.74
Water		1.50	5.89	6.56	3.96	5.79	3.79
Sewer		1.50	0.29	1.27	0.92	1.81	1.39
12) Cash, Investments & Treasurer Cash							
Governmental Activities:	Page 25/27/60	1,310,000	-	335,988	105,147	-	78,381
Operating Replacement		<u>1,310,000</u>	-	<u>335,988</u>	<u>105,147</u>	-	<u>78,381</u>
(Budgetary stabilization = \$1,366,381)							
Business-type Activities (Excluding Depreciation/Amortization)	Page 29/30/62	4,530,000					
Operating Restricted		<u>570,000</u>					
Replacement (\$1,226,165 in construction in progress)		<u>2,345,000</u>	6,597,068	8,276,374	7,056,445	7,376,111	8,689,731
		<u>7,445,000</u>					