

	Reference	Recommended	2020	2019	2018	2017	2016
Population			5,666	5,666	5,666	5,665	5,663
Valuation		\$ 323,058,792	\$ 238,088,327	\$ 226,544,459	\$ 217,869,565	\$ 208,729,770	\$ 201,911,956
Per Capita		\$ 58,244	\$ 42,021	\$ 39,983	\$ 38,452	\$ 36,846	\$ 35,655
1) Unrestricted Net Assets/Total Net Assets							
Government Wide	Page 22	30%	27.43%	31.94%	29.23%	27.10%	30.81%
Governmental Activities	Page 22	25%	6.38%	15.77%	13.87%	12.96%	13.23%
Business-Type Activities	Page 22	35%	51.99%	50.45%	47.01%	42.52%	49.23%
2) Top 6 Sources of Revenues - Governmental Activities							
Sales Tax	Page 10	\$295 per Capita	\$ 217	\$ 201	\$ 203	\$ 186	\$ 185
Property Taxes		\$254 per Capita	175	166	156	149	141
In Lieu of Tax Payments		\$110 per Capita	184	175	172	157	156
State Allocation		\$165 per Capita	216	210	197	189	183
Charges for Services		\$100 per Capita	106	130	136	126	115
Grants		\$235 per Capita	392	133	150	65	252
3) State Allocations							
Highway Allocation		\$120 Per Capita	\$ 96	\$ 97	\$ 90	\$ 86	\$ 81
Municipal Equalization		\$45 Per Capita	92	86	80	77	76
4) Governmental Expenses (Excludes capital outlay)							
Administration	Pages 86 & 87	\$90 Per Capita	\$ 39	\$ 42	\$ 42	\$ 44	\$ 40
Community Center		\$30 Per Capita	53	52	51	51	52
Public Building		\$30 Per Capita	16	23	16	24	14
Recreation		\$40 Per Capita	75	125	114	68	52
Library		\$60 Per Capita	47	45	46	45	44
Public Works		\$60 Per Capita	111	103	104	103	97
Public Safety		\$225 Per Capita	245	241	228	188	184
5) Outstanding GO Debt/Valuation	Page 15	< 5%-Good < 3%-Excellent	1.90%	1.66%	2.00%	2.28%	2.70%
6) Unassigned Fund Balance/General Fund Expenditures	Pages 24 & 26	40%	4.85%	28.07%	42.36%	0.00%	6.36%

City of Wayne
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	Reference	Recommended	2020	2019	2018	2017	2016
7) Months Expense in Street Cash Reserve	Pages 24 & 26	12.0	18.9	13.5	8.0	13.6	8.8
8) Levy Rates							
General		0.38	0.369242	0.365861	0.364127	0.360197	0.348162
Debt Service		\$211/Capita	\$ 155	\$ 146	\$ 140	\$ 133	\$ 124
Total Levy		\$43/Capita	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18
			0.411663	0.410444	0.410485	0.409304	0.398927
9) Net Depreciable Capital Assets/Original Cost							
Governmental Activities	Page 59	> 35%	45.07%	47.09%	47.96%	50.85%	53.05%
Business-type Activities	Page 61	> 35%	41.28%	39.68%	41.81%	44.12%	45.80%
Component Unit	Page 62	> 35%	67.93%	70.74%	73.42%	77.25%	81.39%
10) Operating Income/Total Operating Revenue							
Electric Fund	Page 29	15.00%	13.59%	6.84%	-2.96%	0.38%	3.34%
Water Fund		15.00%	55.09%	30.17%	20.10%	14.17%	25.78%
Sewer Fund		15.00%	18.30%	13.45%	6.13%	-25.12%	6.96%
Transfer Station		10.00%	6.21%	-79.75%	-117.29%	-106.33%	-135.00%
Internal Service Fund		5.00%	11.80%	12.26%	8.12%	11.76%	16.85%
11) Debt Coverage Ratio							
Electric	Pages 29 & 30	1.50	0.65	5.31	1.32	2.98	4.10
Water		1.50	7.86	0.56	6.15	5.89	6.56
Sewer		1.50	1.61	1.37	1.15	0.29	1.27
12) Cash, Investments & Treasurer Cash							
Governmental Activities:	Pages 24/26/59						
Operating		1,580,000					
Replacement		825,000					
		2,405,000	264,292	1,069,924	1,530,515	-	335,988
Business-type Activities (Excluding Depreciation/Amortization)	Pages 28/29/61						
Operating		4,005,000					
Restricted		815,000					
Replacement (\$1,347,907 in construction in progress)		3,820,000					
		8,640,000	10,327,629	8,776,019	7,663,987	6,597,068	8,276,374