

City of Wayne
September 30,

	Reference	Best Practice	2014	2013	2012	2011*	2010	2009	2008	2007	2006	2005
1) Unrestricted Net Assets/Total Net Assets												
Government Wide	Page 24	30%	30.73%	31.25%	29.69%	30.80%	31.30%	37.82%	33.70%	35.67%	34.82%	35.57%
Governmental Activities	Page 24	30%	10.14%	8.97%	5.44%	10.13%	8.66%	12.42%	7.68%	11.42%	12.05%	15.91%
Business-Type Activities	Page 24	30%	49.67%	50.75%	50.79%	49.14%	53.12%	62.78%	58.76%	58.41%	57.29%	55.10%
2) Unassigned Fund Balance/General Fund Expenditures	Page 26	40%	0.00%	3.10%	19.64%	18.38%	74.14%	70.00%	52.58%	42.30%	48.45%	49.47%
3) Outstanding GO Debt/Valuation	Page 15	< 5%-Good < 3%-Excellent	1.64%	1.50%	1.24%	1.16%	0.74%	0.85%	1.55%	2.10%	2.50%	2.82%
4) Debt Coverage Ratio												
Electric	Pages 31-32	1.50	0.95	0.74	1.03	1.20	1.74	2.37	2.71	3.65	3.57	2.16
Water		1.50	5.79	3.79	5.34	4.04	8.01	19.29	1.31	1.48	1.32	1.25
Sewer		1.50	1.81	1.39	0.81	n/a	n/a	11.69	5.32	1.58	1.55	0.23
5) Top 6 Sources of Revenues - Governmental Activities												
Sales Tax	Page 10	\$185 per Capita	\$ 121	\$ 107	\$ 107	\$ 89	\$ 94	\$ 90	\$ 88	\$ 87	\$ 85	\$ 86
Property Taxes		\$210 per Capita	131	131	128	125	125	124	131	124	116	117
In Lieu of Tax Payments		\$120 per Capita	128	120	104	98	96	97	113	79	68	81
State Allocation		\$100 per Capita	162	151	142	143	133	145	138	132	121	85
Charges for Services		\$95 per Capita	98	100	92	94	80	79	79	73	70	148
Grants		\$160 per Capita	156	40	51	58	47	131	85	23	55	225
6) Cash, Investments & Treasurer Cash												
Governmental Activities:	Page 26/28/61											
Operating		1,305,000										
Replacement		-										
		<u>1,305,000</u>	-	78,381	616,269	1,856,527	1,574,663	1,758,569	1,338,985	2,932,575	1,342,324	2,058,017
Business-type Activities (Excluding Depreciation/Amortization)	Page 30/31/63											
Operating		3,865,000										
Restricted		600,000										
Replacement		<u>1,735,000</u>										
		<u>6,200,000</u>	7,376,111	8,689,731	8,908,933	8,441,668	8,446,677	9,930,837	8,931,988	8,525,256	7,336,338	6,743,295

* Implementation of GASB 54

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	Reference	Best Practice	2014	2013	2012	2011*	2010	2009	2008	2007	2006	2005
7) Net Depreciable Capital Assets/Original Cost												
Governmental Activities	Page 61	> 30%	50.11%	50.35%	51.24%	52.15%	52.01%	52.41%	59.23%	54.93%	60.75%	62.05%
Business-type Activities	Page 63	> 35%	45.13%	46.26%	30.99%	32.40%	31.08%	32.53%	35.05%	34.21%	37.65%	39.37%
Component Unit	Page 64	> 35%	89.62%	83.11%	87.03%	19.11%	18.70%	20.56%	28.70%	19.23%	29.39%	0.00%
8) Operating Income/Total Operating Revenue												
Electric Fund	Page 31	15.00%	-2.69%	-1.66%	-0.24%	-0.24%	1.81%	4.55%	9.00%	14.32%	14.49%	6.25%
Water Fund		15.00%	16.23%	1.72%	12.96%	8.05%	9.48%	17.27%	20.35%	26.40%	21.96%	16.15%
Sewer Fund		15.00%	17.84%	31.00%	19.85%	48.39%	31.94%	5.14%	14.17%	-14.63%	-16.02%	-1.29%
Transfer Station		15.00%	-84.98%	-283.61%	-106.95%	-31.20%	-4.49%	-2.65%	-10.15%	-19.86%	-6.88%	15.54%
Internal Service Fund		15.00%	21.97%	10.54%	11.12%	-11.89%	7.56%	11.45%	-12.63%	5.08%	10.95%	-8.22%
9) Months Expense in Street Cash Reserve	Pages 26 & 28	12.0	1.1	8.5	1.9	-	-	-	5.5	2.8	3.8	3.8
10) Levy Rates												
General		0.35	0.358051	0.360590	0.389185	0.388606	0.357757	0.394176	0.401309	0.390437	0.384366	0.405750
Debt Service		\$160/Capita	\$ 117	\$ 115	\$ 123	\$ 121	\$ 112	\$ 122	\$ 112	\$ 106	\$ 102	\$ 106
Total Levy		\$35/Capita	\$ 0.402255	\$ 0.411612	\$ 0.434914	\$ 0.440843	\$ 0.408985	\$ 0.446307	\$ 0.458773	\$ 0.461120	\$ 0.453373	\$ 0.476254
11) State Allocations												
Highway Allocation		\$90 Per Capita	\$ 78	\$ 71	\$ 69	\$ 64	\$ 59	\$ 62	\$ 65	\$ 60	\$ 55	-
Municipal Equalization		\$30 Per Capita	77	73	66	64	54	61	58	57	51	-
12) Governmental Expenses (Excludes capital outlay)												
Administration	Page 84	\$80 Per Capita	\$ 36	\$ 49	\$ 36	\$ 23	\$ 28	\$ 30	\$ 26	\$ 27	\$ 24	5
Community Center		\$40 Per Capita	43	41	38	43	37	28	28	30	31	71
Public Building		\$10 Per Capita	14	12	11	12	16	17	24	28	26	24
Recreation		\$50 Per Capita	57	48	47	47	35	51	55	29	20	20
Library		\$45 Per Capita	48	45	40	40	38	35	35	27	24	19
Public Works		\$100 Per Capita	79	76	83	83	73	71	59	65	141	51
Public Safety		\$200 Per Capita	196	183	227	209	177	171	157	146	121	121