

	Reference	Best Practice	2015	2014	2013	2012	2011*
1) Unrestricted Net Assets/Total Net Assets							
Government Wide	Page 25	30%	34.66%	30.73%	31.25%	29.69%	30.80%
Governmental Activities	Page 25	30%	22.51%	10.14%	8.97%	5.44%	10.13%
Business-Type Activities	Page 25	30%	46.42%	49.67%	50.75%	50.79%	49.14%
2) Top 6 Sources of Revenues - Governmental Activities							
Sales Tax	Page 10	\$190 per Capita	\$ 147	\$ 121	\$ 107	\$ 107	\$ 89
Property Taxes		\$210 per Capita	136	131	131	128	125
In Lieu of Tax Payments		\$120 per Capita	147	128	120	104	98
State Allocation		\$160 per Capita	166	162	151	142	143
Charges for Services		\$120 per Capita	109	98	100	92	94
Grants		\$110 per Capita	106	156	40	51	58
3) State Allocations							
Highway Allocation		\$100 Per Capita	\$ 81	\$ 78	\$ 71	\$ 69	\$ 64
Municipal Equalization		\$30 Per Capita	78	77	73	66	64
4) Governmental Expenses (Excludes capital outlay)							
Administration	Page 86	\$80 Per Capita	\$ 35	\$ 36	\$ 49	\$ 36	\$ 23
Community Center		\$45 Per Capita	47	43	41	38	43
Public Building		\$10 Per Capita	14	14	12	11	12
Recreation		\$60 Per Capita	66	57	48	47	47
Library		\$45 Per Capita	47	48	45	40	40
Public Works		\$100 Per Capita	85	79	76	83	83
Public Safety		\$200 Per Capita	196	196	183	227	209
5) Outstanding GO Debt/Valuation							
	Page 15	< 5%-Good < 3%-Excellent	3.00%	1.64%	1.50%	1.24%	1.16%
6) Unassigned Fund Balance/General Fund Expenditures							
	Page 27	40%	2.90%	0.00%	3.10%	19.64%	18.38%
7) Months Expense in Street Cash Reserve							
	Pages 27 & 29	12.0	2.5	1.1	8.5	1.9	-

	Reference	Best Practice	2015	2014	2013	2012	2011*
8) Levy Rates							
General		0.35	0.355090	0.358051	0.360590	0.389185	0.388606
		\$170/Capita	\$ 120	\$ 117	\$ 115	\$ 123	\$ 121
Debt Service		0.06	0.042833	0.044204	0.051022	0.045729	0.052237
		\$30/Capita	\$ 14	\$ 14	\$ 16	\$ 14	\$ 16
Total Levy			0.397923	0.402255	0.411612	0.434914	0.440843
9) Net Depreciable Capital Assets/Original Cost							
Governmental Activities	Page 62	> 30%	48.90%	50.11%	50.35%	51.24%	52.15%
Business-type Activities	Page 64	> 35%	43.22%	45.13%	46.26%	30.99%	32.40%
Component Unit	Page 65	> 35%	85.43%	89.82%	83.11%	87.03%	19.11%
10) Operating Income/Total Operating Revenue							
Electric Fund	Page 32	15.00%	-0.12%	-2.69%	-1.66%	-0.24%	-0.24%
Water Fund		15.00%	2.30%	16.23%	1.72%	12.96%	8.05%
Sewer Fund		15.00%	5.24%	17.84%	31.00%	19.85%	48.39%
Transfer Station		15.00%	-119.57%	-84.98%	-283.61%	-106.95%	-31.20%
Internal Service Fund		15.00%	17.64%	21.97%	10.54%	11.12%	-11.89%
11) Debt Coverage Ratio							
Electric	Pages 32-33	1.50	1.58	0.95	0.74	1.03	1.20
Water		1.50	3.96	5.79	3.79	5.34	4.04
Sewer		1.50	0.92	1.81	1.39	0.81	n/a
12) Cash, Investments & Treasurer Cash							
Governmental Activities:	Page 27/29/62						
Operating		1,230,000					
Replacement		340,000					
		<u>1,570,000</u>	105,147	-	78,381	616,269	1,856,527
Business-type Activities (Excluding Depreciation/Amortization)	Page 31/32/64						
Operating		3,960,000					
Restricted		580,000					
Replacement		<u>2,435,000</u>					
		6,975,000	7,056,445	7,376,111	8,689,731	8,908,933	8,441,668

\* Implementation of GASB 54