

City of Wayne
September 30,

| | Reference | Best Practice | 2016 | 2015 | 2014 | 2013 | 2012 |
|--|---------------|-----------------------------|--------|--------|--------|--------|--------|
| 1) Unrestricted Net Assets/Total Net Assets | | | | | | | |
| Government Wide | Page 25 | 30% | 30.81% | 34.66% | 30.73% | 31.25% | 29.69% |
| Governmental Activities | Page 25 | 30% | 13.23% | 22.51% | 10.14% | 8.97% | 5.44% |
| Business-Type Activities | Page 25 | 30% | 49.23% | 46.42% | 49.67% | 50.75% | 50.79% |
| 2) Top 6 Sources of Revenues - Governmental Activities | | | | | | | |
| Sales Tax | Page 10 | \$235 per Capita | \$ 185 | \$ 147 | \$ 121 | \$ 107 | \$ 107 |
| Property Taxes | | \$210 per Capita | 141 | 136 | 131 | 131 | 128 |
| In Lieu of Tax Payments | | \$120 per Capita | 156 | 147 | 128 | 120 | 104 |
| State Allocation | | \$145 per Capita | 183 | 166 | 162 | 151 | 142 |
| Charges for Services | | \$125 per Capita | 115 | 109 | 98 | 100 | 92 |
| Grants | | \$300 per Capita | 252 | 106 | 156 | 40 | 51 |
| 3) State Allocations | | | | | | | |
| Highway Allocation | | \$100 Per Capita | \$ 81 | \$ 81 | \$ 78 | \$ 71 | \$ 69 |
| Municipal Equalization | | \$30 Per Capita | 76 | 78 | 77 | 73 | 66 |
| 4) Governmental Expenses (Excludes capital outlay) | | | | | | | |
| Administration | Page 86 | \$85 Per Capita | \$ 40 | \$ 35 | \$ 36 | \$ 49 | \$ 36 |
| Community Center | | \$40 Per Capita | 52 | 47 | 43 | 41 | 38 |
| Public Building | | \$20 Per Capita | 14 | 14 | 14 | 12 | 11 |
| Recreation | | \$60 Per Capita | 52 | 66 | 57 | 48 | 47 |
| Library | | \$55 Per Capita | 44 | 47 | 48 | 45 | 40 |
| Public Works | | \$70 Per Capita | 97 | 85 | 79 | 76 | 83 |
| Public Safety | | \$200 Per Capita | 184 | 196 | 196 | 183 | 227 |
| 5) Outstanding GO Debt/Valuation | | | | | | | |
| | Page 15 | < 5%-Good < 3%-Excellent | 2.70% | 3.00% | 1.64% | 1.50% | 1.24% |
| 6) Unassigned Fund Balance/General Fund Expenditures | | | | | | | |
| | Page 27 | 40% | 6.36% | 2.90% | 0.00% | 3.10% | 19.64% |
| 7) Months Expense in Street Cash Reserve | | | | | | | |
| | Pages 27 & 29 | 12.0 | 8.8 | 2.5 | 1.1 | 8.5 | 1.9 |

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|--|---------------|------------------|-----------|-----------|-----------|-----------|-----------|
| 8) Levy Rates | | | | | | | |
| General | | 0.35 | 0.348162 | 0.355090 | 0.358051 | 0.360590 | 0.389185 |
| Debt Service | | \$180/Capita | \$ 124 | \$ 120 | \$ 117 | \$ 115 | \$ 123 |
| | | 0.06 | 0.050765 | 0.042833 | 0.044204 | 0.051022 | 0.045729 |
| Total Levy | | \$35/Capita | \$ 18 | \$ 14 | \$ 14 | \$ 16 | \$ 14 |
| | | | 0.398927 | 0.397923 | 0.402255 | 0.411612 | 0.434914 |
| 9) Net Depreciable Capital Assets/Original Cost | | | | | | | |
| Governmental Activities | Page 62 | > 30% | 53.05% | 48.90% | 50.11% | 50.35% | 51.24% |
| Business-type Activities | Page 64 | > 35% | 45.80% | 43.22% | 45.13% | 46.26% | 30.99% |
| Component Unit | Page 65 | > 35% | 81.39% | 85.43% | 89.82% | 83.11% | 87.03% |
| 10) Operating Income/Total Operating Revenue | | | | | | | |
| Electric Fund | Page 32 | 15.00% | 3.34% | -0.12% | -2.69% | -1.66% | -0.24% |
| Water Fund | | 15.00% | 25.78% | 2.30% | 16.23% | 1.72% | 12.96% |
| Sewer Fund | | 15.00% | 6.96% | 5.24% | 17.84% | 31.00% | 19.85% |
| Transfer Station | | 15.00% | -135.00% | -119.57% | -84.98% | -283.61% | -106.95% |
| Internal Service Fund | | 15.00% | 16.85% | 17.64% | 21.97% | 10.54% | 11.12% |
| 11) Debt Coverage Ratio | | | | | | | |
| Electric | Pages 32-33 | 1.50 | 4.10 | 1.58 | 0.95 | 0.74 | 1.03 |
| Water | | 1.50 | 6.56 | 3.96 | 5.79 | 3.79 | 5.34 |
| Sewer | | 1.50 | 1.27 | 0.92 | 1.81 | 1.39 | 0.81 |
| 12) Cash, Investments & Treasurer Cash | | | | | | | |
| Governmental Activities: | Page 27/29/62 | | | | | | |
| Operating | | 1,225,000 | | | | | |
| Replacement | | - | | | | | |
| (Budgetary stabilization = \$986,633) | | <u>1,225,000</u> | 335,988 | 105,147 | - | 78,381 | 616,269 |
| Business-type Activities (Excluding Depreciation/Amortization) | Page 31/32/64 | | | | | | |
| Operating | | 4,120,000 | | | | | |
| Restricted | | 580,000 | | | | | |
| Replacement | | <u>1,640,000</u> | | | | | |
| | | <u>6,340,000</u> | 8,276,374 | 7,056,445 | 7,376,111 | 8,689,731 | 8,908,933 |