

	Reference	Recommended	2019	2018	2017	2016	2015
Population			5,666	5,666	5,665	5,663	5,663
Valuation		\$ 311,119,121	\$ 226,544,459	\$ 217,869,565	\$ 208,729,770	\$ 201,911,956	\$ 191,443,581
Per Capita		\$ 55,875	\$ 39,983	\$ 38,452	\$ 36,846	\$ 35,655	\$ 33,806
1) Unrestricted Net Assets/Total Net Assets							
Government Wide	Page 22	30%	31.94%	29.23%	27.10%	30.81%	34.66%
Governmental Activities	Page 22	25%	15.77%	13.87%	12.96%	13.23%	22.51%
Business-Type Activities	Page 22	35%	50.45%	47.01%	42.52%	49.23%	46.42%
2) Top 6 Sources of Revenues - Governmental Activities							
Sales Tax	Page 10	\$310 per Capita	\$ 201	\$ 203	\$ 186	\$ 185	\$ 147
Property Taxes		\$210 per Capita	166	156	149	141	136
In Lieu of Tax Payments		\$110 per Capita	175	172	157	156	147
State Allocation		\$139 per Capita	210	197	189	183	166
Charges for Services		\$110 per Capita	130	136	126	115	109
Grants		\$150 per Capita	133	150	65	252	106
3) State Allocations							
Highway Allocation		\$100 Per Capita	\$ 97	\$ 90	\$ 86	\$ 81	\$ 81
Municipal Equalization		\$39 Per Capita	86	80	77	76	78
4) Governmental Expenses (Excludes capital outlay)							
Administration	Pages 86 & 87	\$95 Per Capita	\$ 42	\$ 42	\$ 44	\$ 40	\$ 35
Community Center		\$30 Per Capita	52	51	51	52	47
Public Building		\$35 Per Capita	23	16	24	14	14
Recreation		\$60 Per Capita	125	114	68	52	66
Library		\$60 Per Capita	45	46	45	44	47
Public Works		\$65 Per Capita	103	104	103	97	85
Public Safety		\$215 Per Capita	241	228	188	184	196
5) Outstanding GO Debt/Valuation							
	Page 15	< 5%-Good < 3%-Excellent	1.66%	2.00%	2.28%	2.70%	3.00%
6) Unassigned Fund Balance/General Fund Expenditures							
	Pages 24 & 26	40%	28.07%	42.36%	0.00%	6.36%	2.90%

City of Wayne
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	Reference	Recommended	2019	2018	2017	2016	2015
7) Months Expense in Street Cash Reserve	Pages 24 & 26	12.0	13.5	8.0	13.6	8.8	2.5
8) Levy Rates							
General		0.30	0.365861	0.364127	0.360197	0.348162	0.35509
		\$215/Capita	\$ 146	\$ 140	\$ 133	\$ 124	\$ 120
Debt Service		0.12	0.044583	0.046358	0.049107	0.050765	0.042833
		\$84/Capita	\$ 18	\$ 18	\$ 18	\$ 18	\$ 14
Total Levy			0.410444	0.410485	0.409304	0.398927	0.397923
9) Net Depreciable Capital Assets/Original Cost							
Governmental Activities	Page 59	> 35%	47.09%	47.96%	50.85%	53.05%	48.90%
Business-type Activities	Page 61	> 35%	39.68%	41.81%	44.12%	45.80%	43.22%
Component Unit	Page 62	> 35%	70.74%	73.42%	77.25%	81.39%	85.43%
10) Operating Income/Total Operating Revenue							
Electric Fund	Page 29	15.00%	6.84%	-2.96%	0.38%	3.34%	-0.12%
Water Fund		15.00%	30.17%	20.10%	14.17%	25.78%	2.30%
Sewer Fund		15.00%	13.45%	6.13%	-25.12%	6.96%	5.24%
Transfer Station		10.00%	-79.75%	-117.29%	-106.33%	-135.00%	-119.57%
Internal Service Fund		5.00%	12.26%	8.12%	11.76%	16.85%	17.64%
11) Debt Coverage Ratio							
Electric	Pages 29 & 30	1.50	5.31	1.32	2.98	4.10	1.58
Water		1.50	0.56	6.15	5.89	6.56	3.96
Sewer		1.50	1.37	1.15	0.29	1.27	0.92
12) Cash, Investments & Treasurer Cash							
Governmental Activities:	Pages 24/26/59						
Operating		1,870,000					
Replacement		810,000					
(Budgetary stabilization = \$608,705)		2,680,000	1,069,924	1,530,515	-	335,988	105,147
Business-type Activities (Excluding Depreciation/Amortization)	Pages 28/29/61						
Operating		4,225,000					
Restricted		795,000					
Replacement (\$1,614,347 in construction in progress)		4,215,000					
		9,235,000	8,776,019	7,663,987	6,597,068	8,276,374	7,056,445