

Reference	2012	2011*	2010	2009	2008	2007	2006	2005
1) Unrestricted Net Assets/Total Net Assets								
Governmental Wide	33%	30.80%	31.30%	37.82%	33.70%	35.67%	34.82%	35.57%
Governmental Activities	33%	10.13%	8.66%	12.42%	7.68%	11.42%	12.05%	15.91%
Business-Type Activities	33%	49.14%	53.12%	62.78%	58.76%	58.41%	57.29%	55.10%
Page 20	29.69%							
Page 20	5.44%							
Page 20	50.79%							
2) Unassigned Fund Balance/General Fund Expenditures	40%	18.38%	74.14%	70.00%	52.58%	42.30%	48.45%	49.47%
Page 22	19.64%							
3) Outstanding GO Debt/Valuation	< 5%-Good < 3%-Excellent	1.16%	0.74%	0.85%	1.55%	2.10%	2.50%	2.82%
Page 14	1.24%							
4) Debt Coverage Ratio	2.00	1.20	1.74	2.37	2.71	3.65	3.57	2.16
Electric	2.00	4.04	8.01	19.29	1.31	1.48	1.32	1.25
Water	2.00	n/a	n/a	11.69	5.32	1.58	1.55	0.23
Sewer	2.00							
Pages 27-28	1.03							
Water	5.34							
Sewer	0.81							
5) Top 6 Sources of Revenues - Governmental Activities								
Sales Tax	\$120 per Capita	107 \$	89 \$	94 \$	90 \$	88 \$	87 \$	86
Property Taxes	\$200 per Capita	128	125	125	124	131	124	117
In Lieu of Tax Payments	\$120 per Capita	104	98	96	97	113	79	81
State Allocation	\$130 per Capita	142	143	133	145	138	132	85
Charges for Services	\$160 per Capita	92	94	80	79	79	73	148
Grants	\$85 per Capita	51	58	47	131	85	23	225
Page 9								
6) Cash, Investments & Treasurer Cash								
Governmental Activities:								
Operating	1,235,000							
Replacement								
Page 22/24/55	616,259	1,469,619	1,574,663	1,758,569	1,338,985	2,932,575	1,342,324	2,059,017
Business-type Activities (Excluding Depreciation/Amortization)								
Operating	3,550,000							
Restricted	720,000							
Replacement	4,970,000							
Page 26/27/57	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

Reference	Recommended	2012	2011*	2010	2009	2008	2007	2006	2005
7) Net Depreciable Capital Assets/Original Cost									
Page 55 Governmental Activities	> 30%	51.24%	52.15%	52.01%	52.41%	59.23%	54.93%	60.75%	62.05%
Page 57 Business-type Activities	> 35%	30.99%	32.40%	31.08%	32.53%	35.05%	34.21%	37.65%	39.37%
Page 58 Component Unit		87.03%	19.11%	18.70%	20.56%	28.70%	19.23%	29.39%	0.00%
8) Operating Income/Total Operating Revenue									
Page 27 Electric Fund	15.00%	-0.24%	-0.24%	1.81%	4.55%	9.00%	14.32%	14.49%	6.25%
Water Fund	15.00%	12.96%	8.05%	9.48%	17.27%	20.35%	26.40%	21.96%	16.15%
Sewer Fund	15.00%	19.85%	48.35%	31.94%	5.14%	14.17%	-14.63%	-16.02%	-1.29%
Transfer Station	15.00%	-106.95%	-31.20%	-4.49%	-2.65%	-10.15%	-19.86%	-6.86%	15.54%
Internal Service Fund	15.00%	11.12%	-11.89%	7.56%	11.45%	-12.63%	5.08%	10.95%	-8.22%
9) Months Expense in Street Cash Reserve	12.0	1.9	-	-	-	5.5	2.8	3.8	3.8
Pages 22 & 24									
10) Levy Rates									
General	0.42	0.389185	0.388606	0.357757	0.394175	0.401309	0.390437	0.384366	0.405750
Debt Service	\$130/Capita	123 \$	121 \$	112 \$	122 \$	112 \$	106 \$	102 \$	106 \$
Total Levy	\$35/Capita	0.045729	0.052237	0.051228	0.052131	0.057464	0.070683	0.069007	0.070504
State Allocations									
Highway Allocation	\$75 Per Capita	69 \$	64 \$	59 \$	62 \$	65 \$	60 \$	55 \$	-
State Aid	\$ - Per Capita	-	8	9	9	9	9	9	-
Municipal Equalization	\$25 Per Capita	66	64	54	61	58	57	51	-
12) Governmental Expenses (Excludes capital outlay)									
Page 75 Administration	\$75 Per Capita	36 \$	23 \$	28 \$	30 \$	26 \$	27 \$	24 \$	5 \$
Community Center	\$40 Per Capita	38	43	37	28	28	30	31	71
Public Building	\$10 Per Capita	11	12	16	17	24	28	26	24
Recreation	\$50 Per Capita	47	47	35	51	55	29	20	20
Library	\$40 Per Capita	40	40	38	35	35	27	24	19
Public Works	\$100 Per Capita	83	80	73	71	59	65	141	51
Public Safety	\$200 Per Capita	227	209	177	171	157	146	121	121