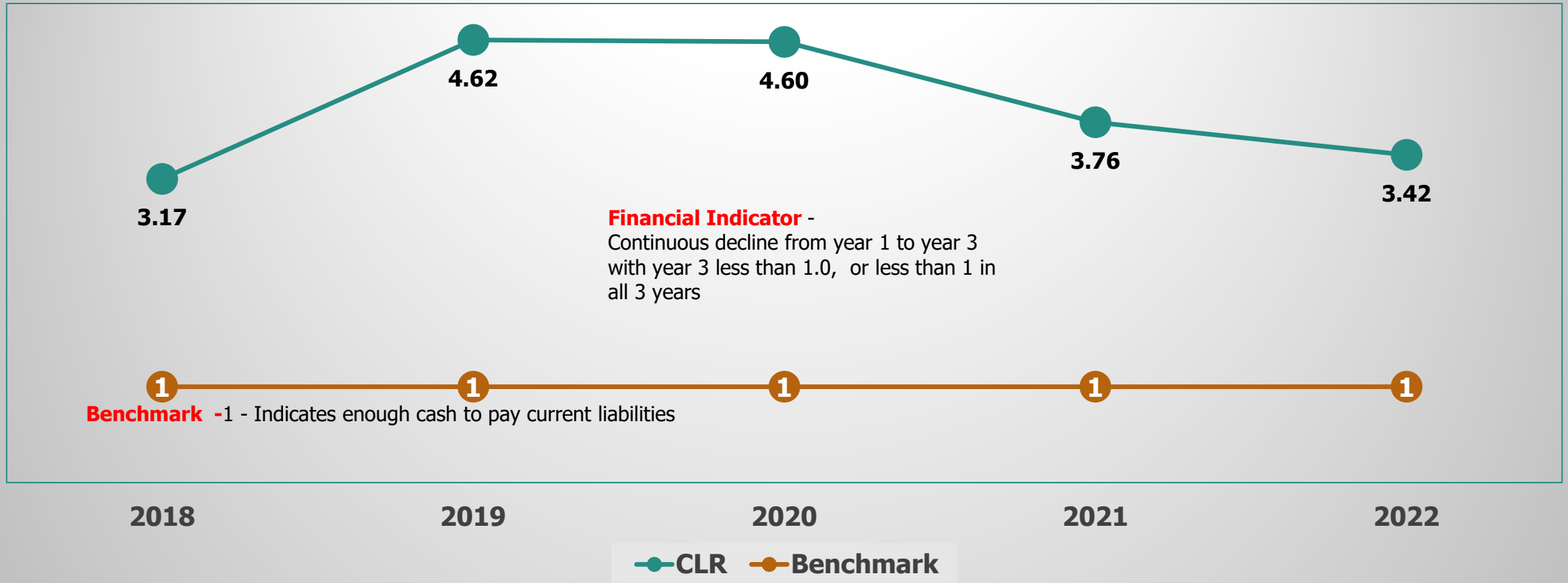


Fiscal Health Analysis

Fiscal Year Ending December 31,
2022

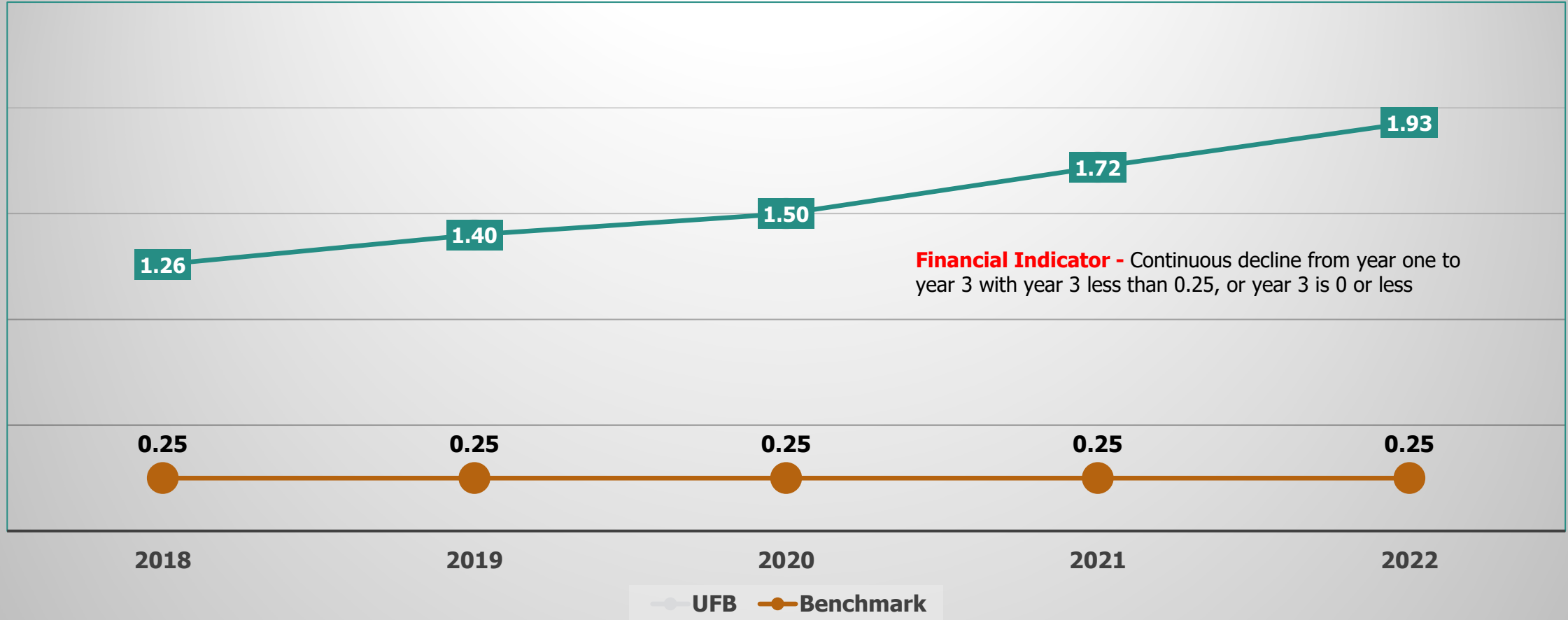


Cash to Liabilities Ratio



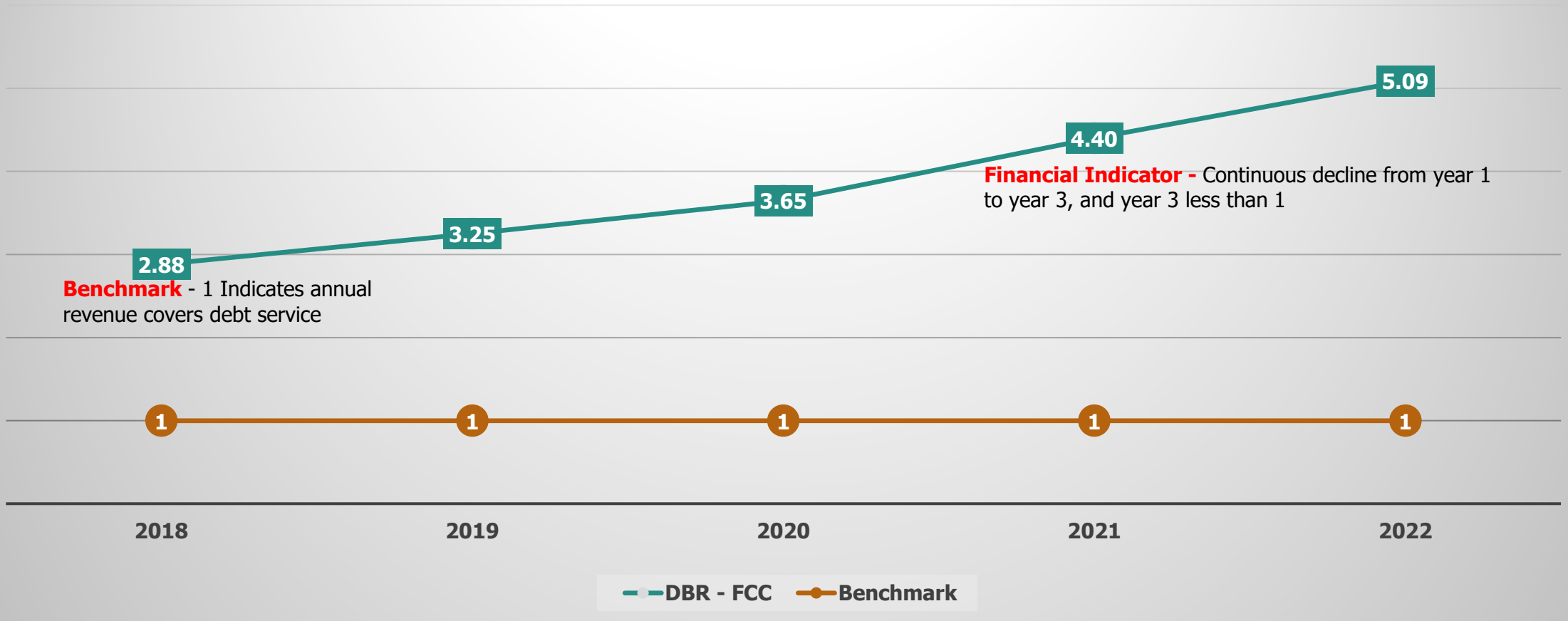
CASH TO LIABILITIES RATIO: Is there enough cash to pay current liabilities

Unrestricted Fund Balance Ratio



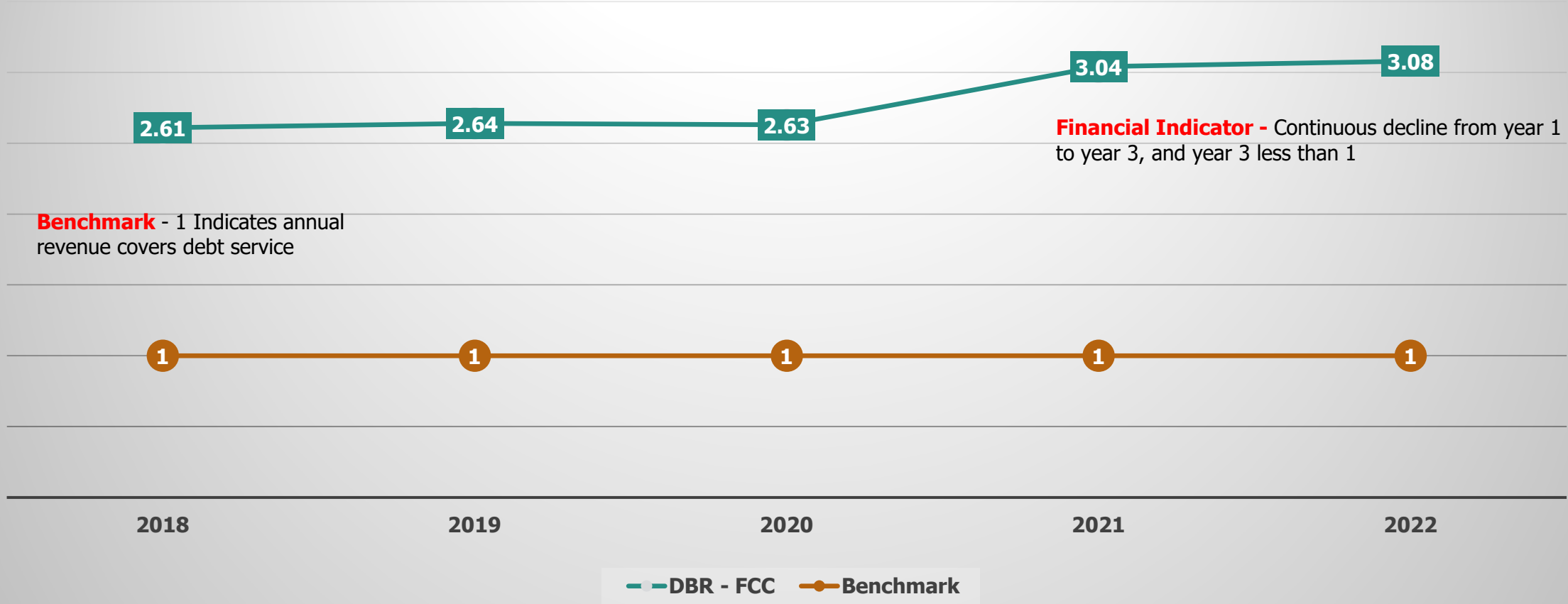
UNRESTRICTED FUND BALANCE RATIO: How long will reserves last to pay future expenses

Debt Burden Ratio - FCC



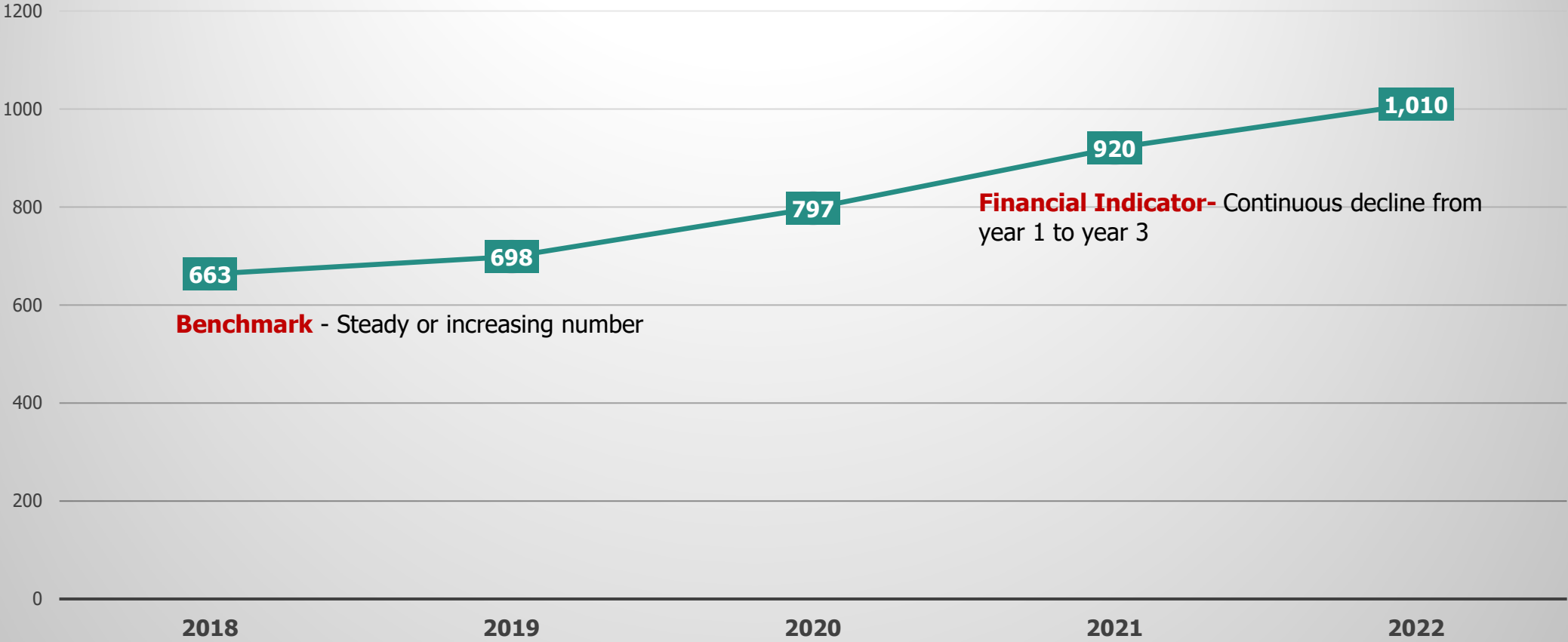
DEBT BURDEN RATIO – Community Center: Do annual revenues cover debt service payments?

Debt Burden Ratio - Sewer



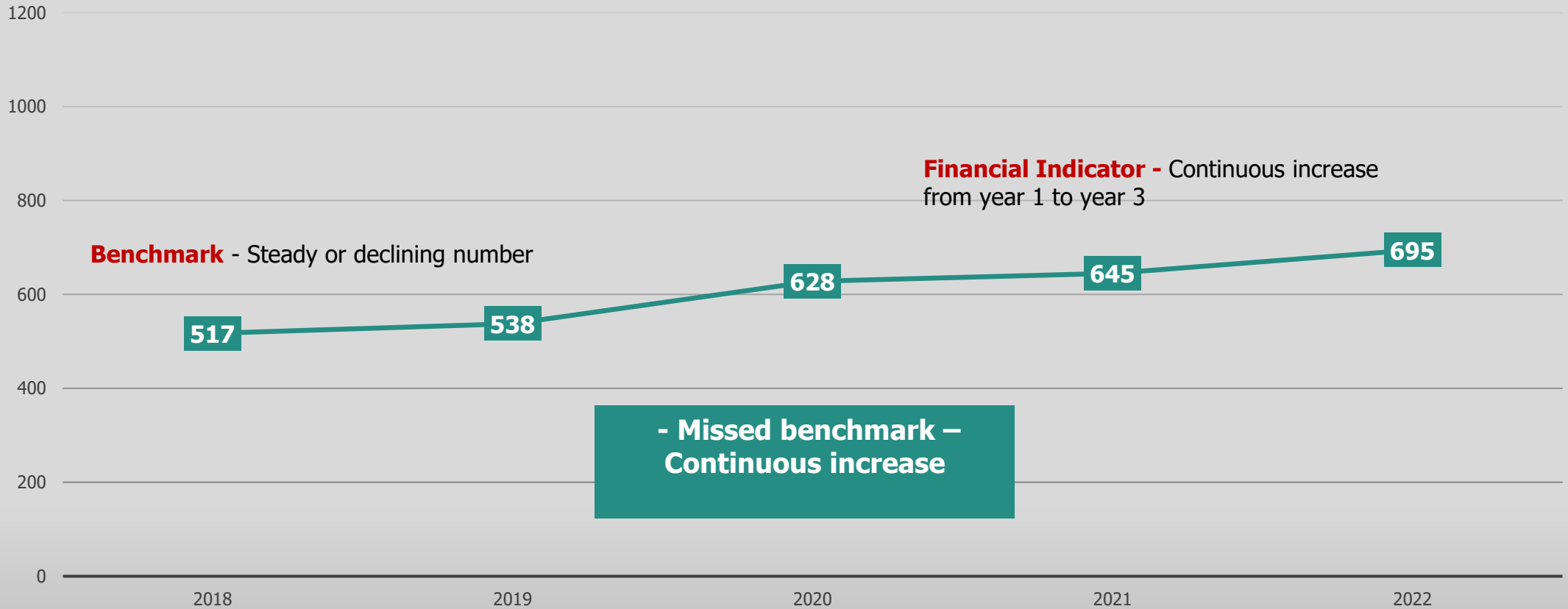
DEBT BURDEN RATIO – Sewer Fund: Do annual revenues cover debt service payments?

Tax Revenue per Capita



TAX REVENUE PER CAPITA:
What is the relationship between population growth and tax revenue growth?

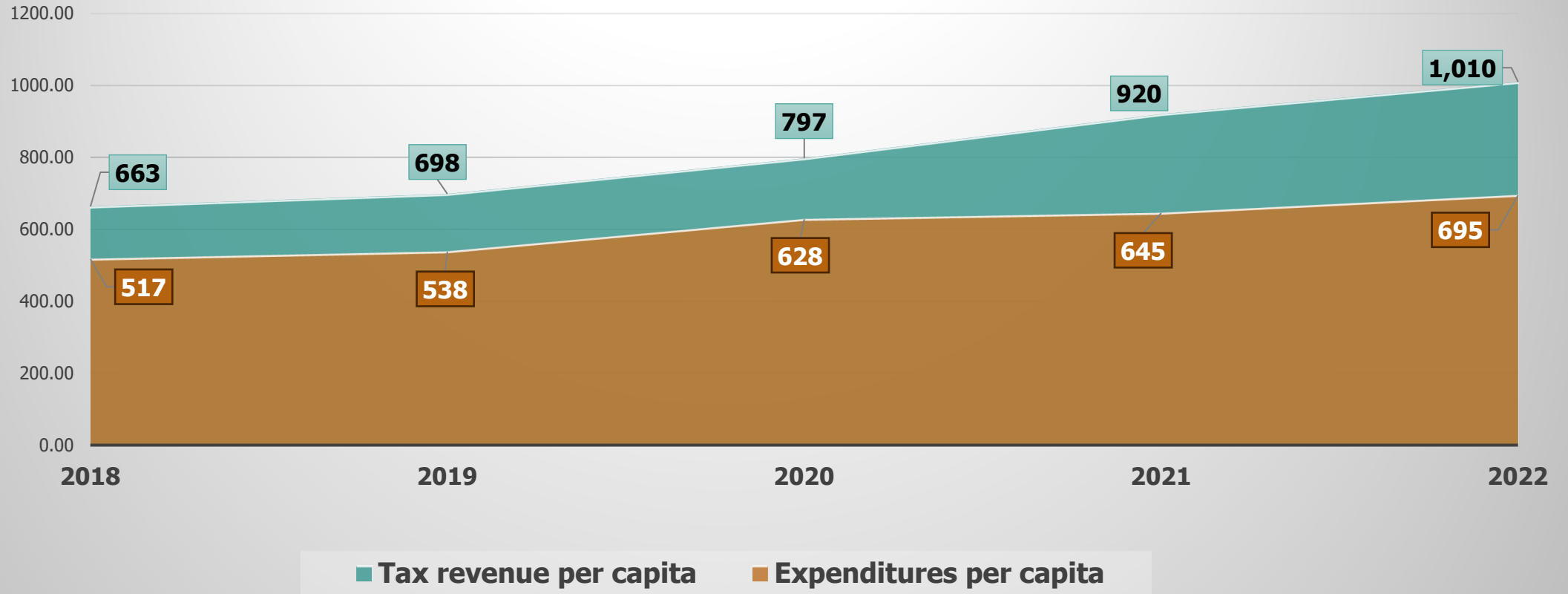
Expenditures per Capita



EXPENDITURES PER CAPITA:

What is the relationship between population growth and General Fund expenditures?

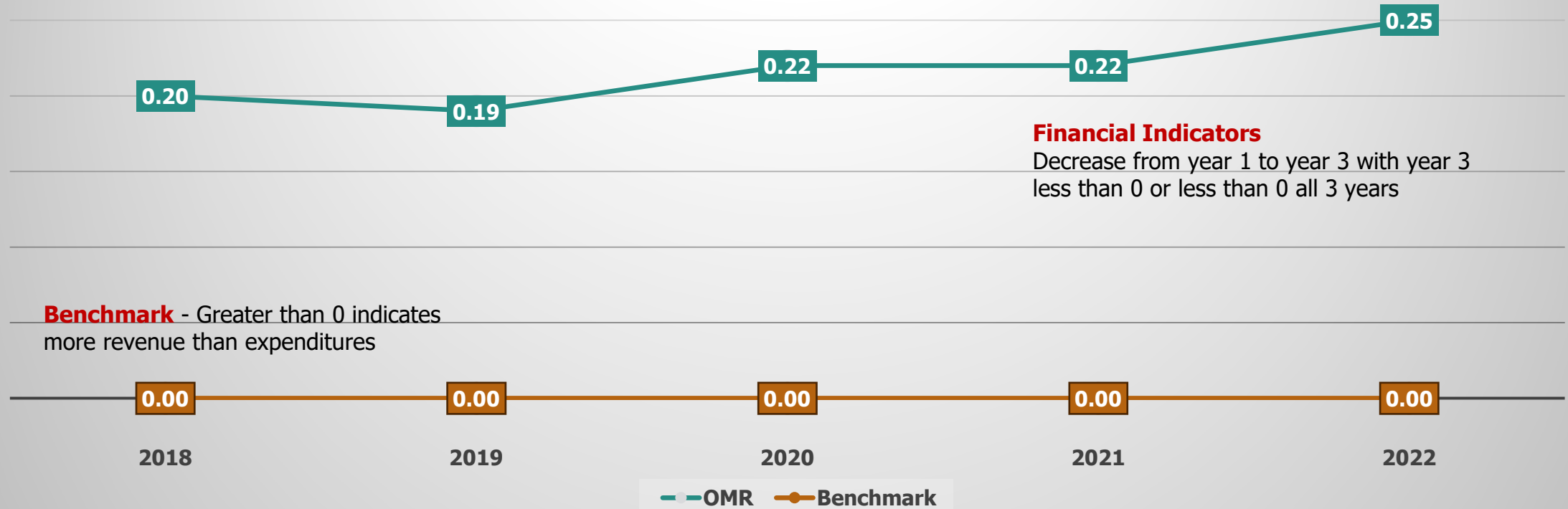
Revenues and Expenses Per Capita



MISSED BENCHMARK:

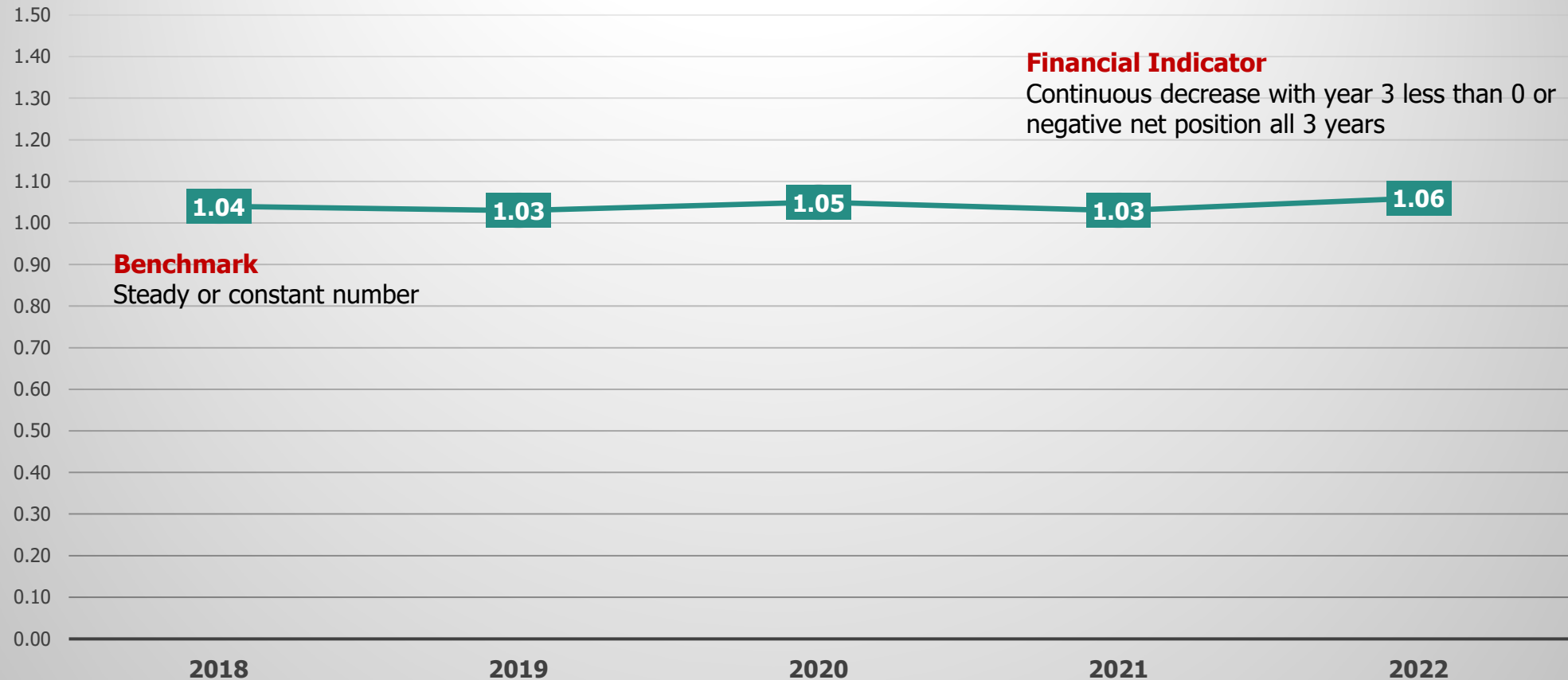
The continuous increase in expenses per capita is a reflection of current inflationary factors but is less than the increase in revenues per capita

Operating Margin Ratio



OPERATING MARGIN RATIO:
How much is added to reserves for every dollar generated in revenues?

Enterprise Funds Net Position



ENTERPRISE FUNDS NET POSITION:
Is net position in the enterprise funds increasing or decreasing?

Questions?

