



Accountability and Transparency Report
2015

Prepared November 18, 2015

Citizens' Guide

to Governmental Funds' Finances





Table of Contents	Page
<u>1. Expenditures</u>	
2 Year Comparisons	3
5 Year Trends	5
<u>2. Revenues</u>	
2 Year Comparisons	6
5 Year Trends	8
<u>3. Financial Position</u>	
2 Year Comparisons	9
5 Year Trends	10
<u>4. Long-Term Debt</u>	
2 Year Comparisons	11
5 Year Trends	12
<u>5. Pension Funding</u>	
2 Year Comparisons	13
5 Year Trends	14



Expenditures
2 Year Comparisons

	2013	2014	% Change	Trend
General Government	\$ 2,295,906	\$ 2,535,592	10.4%	↗
Public Safety	\$ 2,707,597	\$ 2,840,179	4.9%	↗
Public Works	\$ 141,094	\$ 166,483	18.0%	↗
Community / Economic Development	\$ 103,324	\$ 225,787	118.5%	↗
Health & Welfare	\$ 1,434,921	\$ 1,504,890	4.9%	↗
Recreation & Culture*	\$ 124,298	\$ 39,009	-68.6%	↘
Other Expenditures**	\$ 20,441	\$ 168,892	726.2%	↗
Capital Outlay	\$ 184,041	\$ 90,149	-51.0%	↘
Debt Service	\$ 128,714	\$ 100,476	-21.9%	↘
Transfers Out	\$ 395,474	\$ 419,440	6.1%	↗
Total governmental expenditures, including transfers	\$ 7,535,810	\$ 8,090,897	7.4%	↗
Total governmental expenditures, per capita	\$ 504.40	\$ 538.07	6.7%	↗

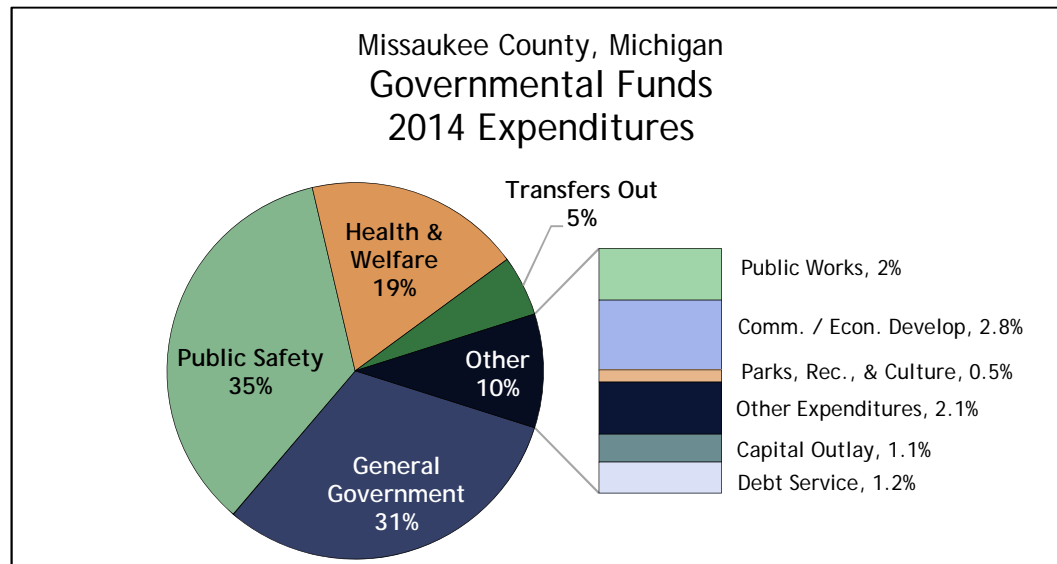
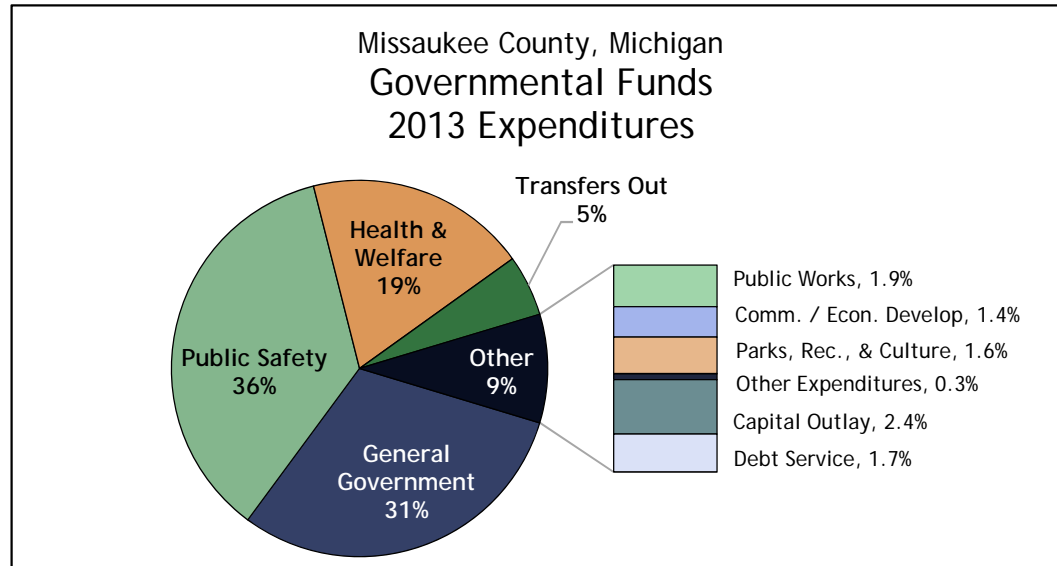
*In 2013, the County Parks fund was transitioned from a governmental fund to an enterprise fund to reflect it's increasing revenue. Finances of enterprise funds are not represented in this report.

**In 2014, expenses for prepaid insurance were included along with the current insurance.

↗ Change is positive; Performance is neutral/not applicable ↘ Change is negative; Performance is neutral/not applicable

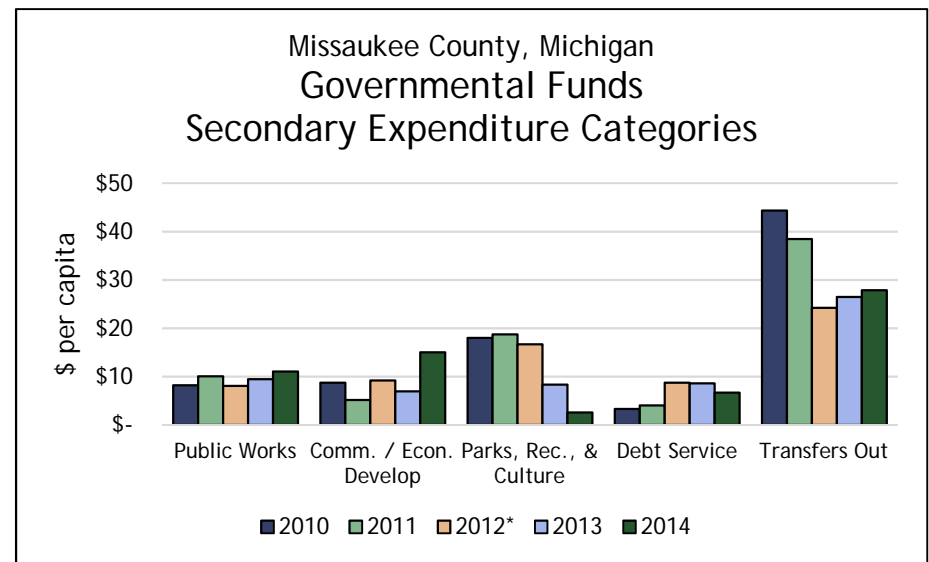
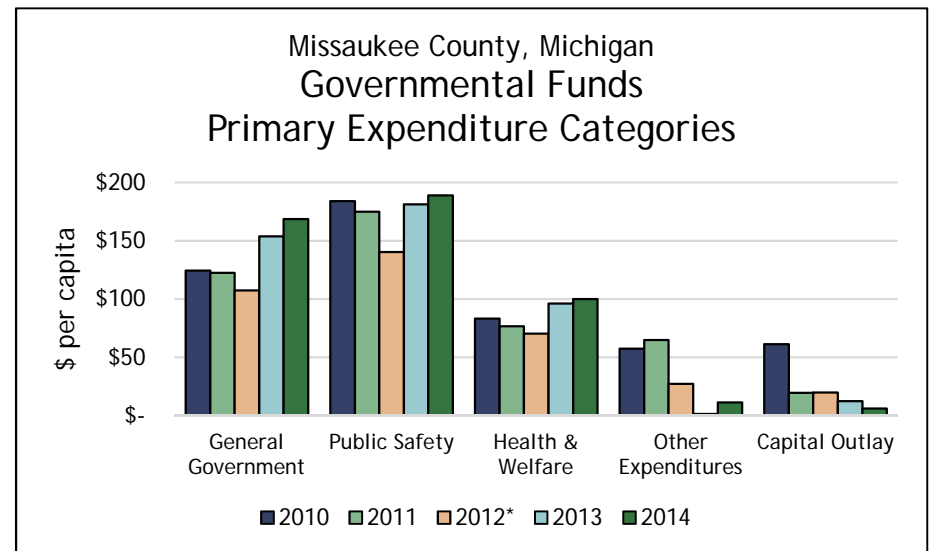
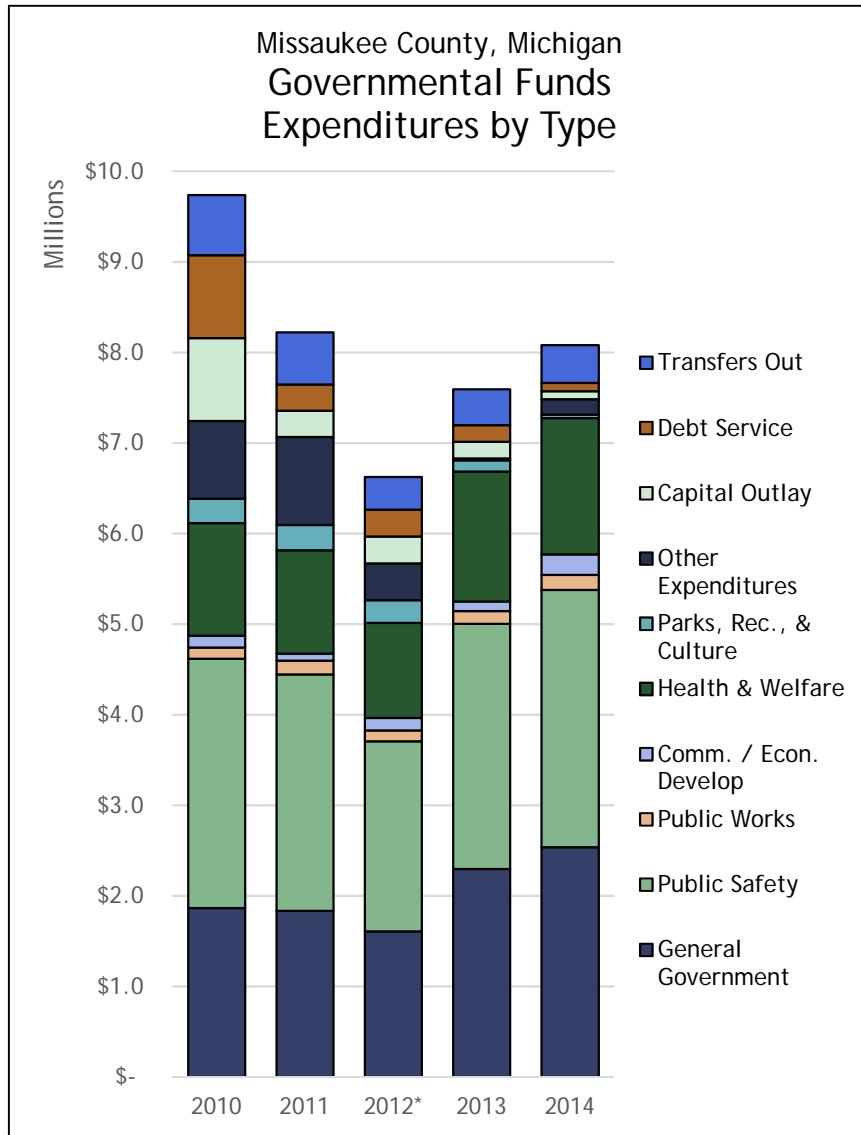


Expenditures
2 Year Comparisons (continued)





Expenditures
5 Year Trends



NOTE: Fiscal Year 2012 was only 9 months long (Jan 1, 2012 - Sept 30, 2012). Previous years were Jan-Dec fiscal years, and subsequent years are Oct-Sept fiscal years.



Revenues
2 Year Comparisons

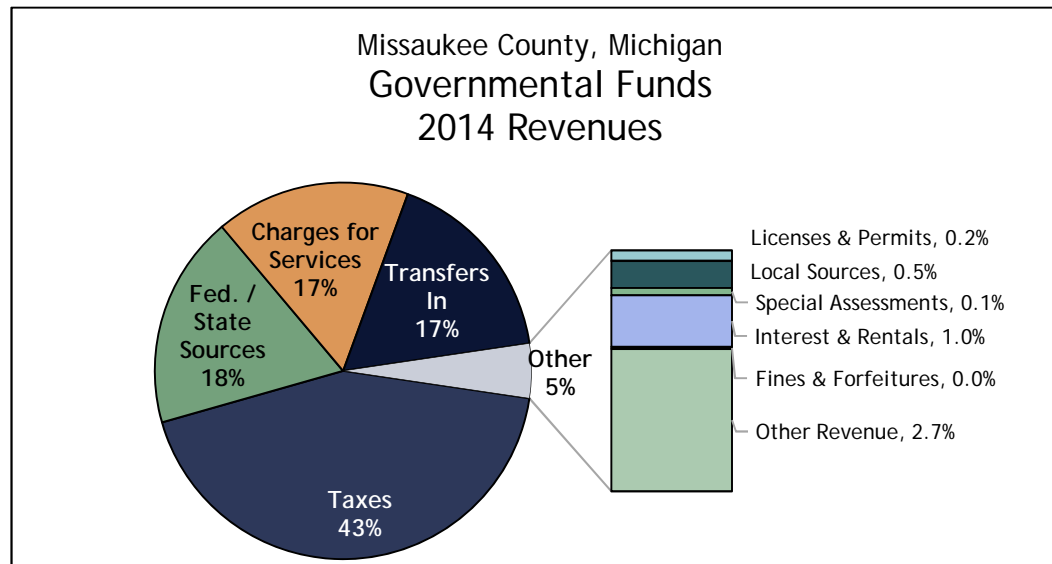
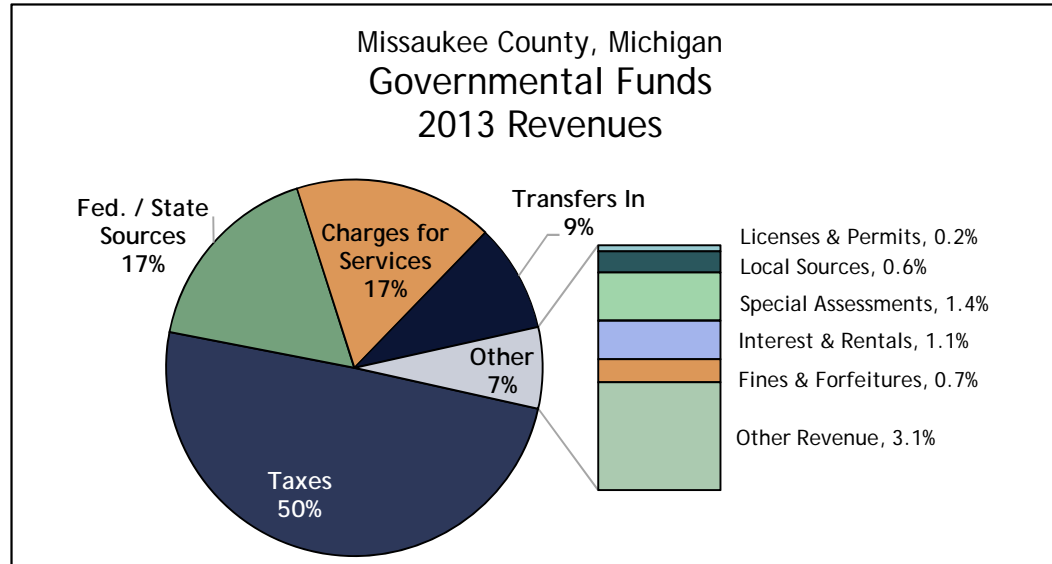
	2013	2014	% Change	Trend
Taxes	\$ 3,844,665	\$ 3,778,164	-1.7%	↘
Licenses & Permits	\$ 13,165	\$ 17,807	35.3%	↗
Federal / State Sources	\$ 1,321,478	\$ 1,596,608	20.8%	↗
Local Sources	\$ 46,707	\$ 45,647	-2.3%	↘
Charges for Services	\$ 1,333,550	\$ 1,460,109	9.5%	↗
Special Assessments	\$ 106,633	\$ 12,213	-88.5%	↘
Interest & Rentals	\$ 85,162	\$ 86,820	1.9%	↗
Fines & Forfeitures	\$ 51,020	\$ 3,420	-93.3%	↘
Other Revenues	\$ 238,542	\$ 239,794	0.5%	↗
Debt Proceeds	\$ -	\$ -	n/a	↔
Transfers In	\$ 718,708	\$ 1,491,775	107.6%	↗
Total governmental revenues, including transfers	\$ 7,759,630	\$ 8,732,357	12.5%	↗
Total governmental revenues, per capita	\$ 519.39	\$ 580.72	11.8%	↗

↗ Change is positive; Performance is neutral/not applicable
↔ Change is neutral; Performance is neutral/not applicable

↘ Change is negative; Performance is neutral/not applicable

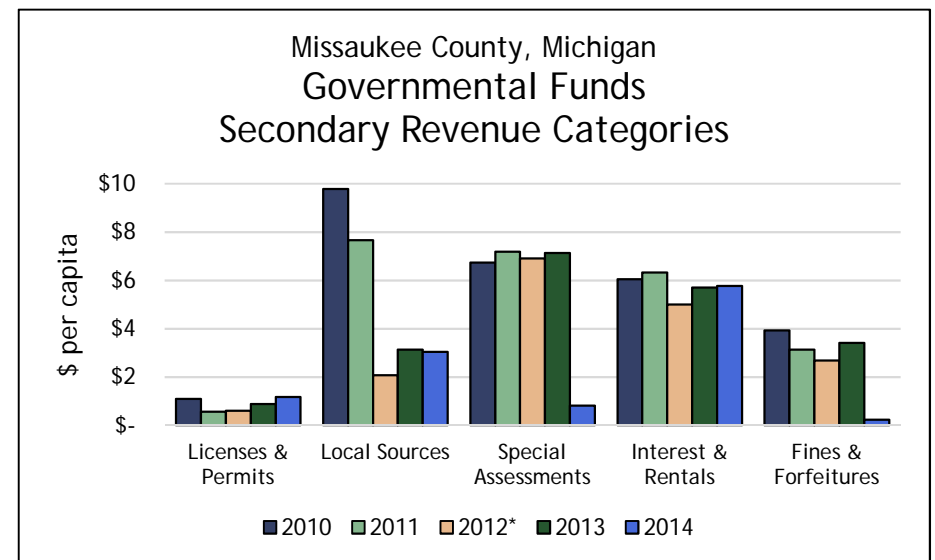
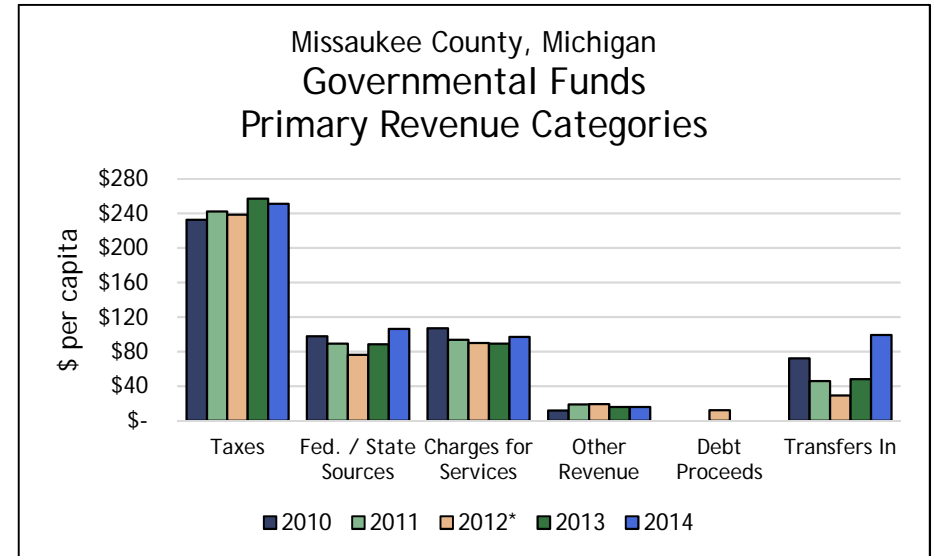
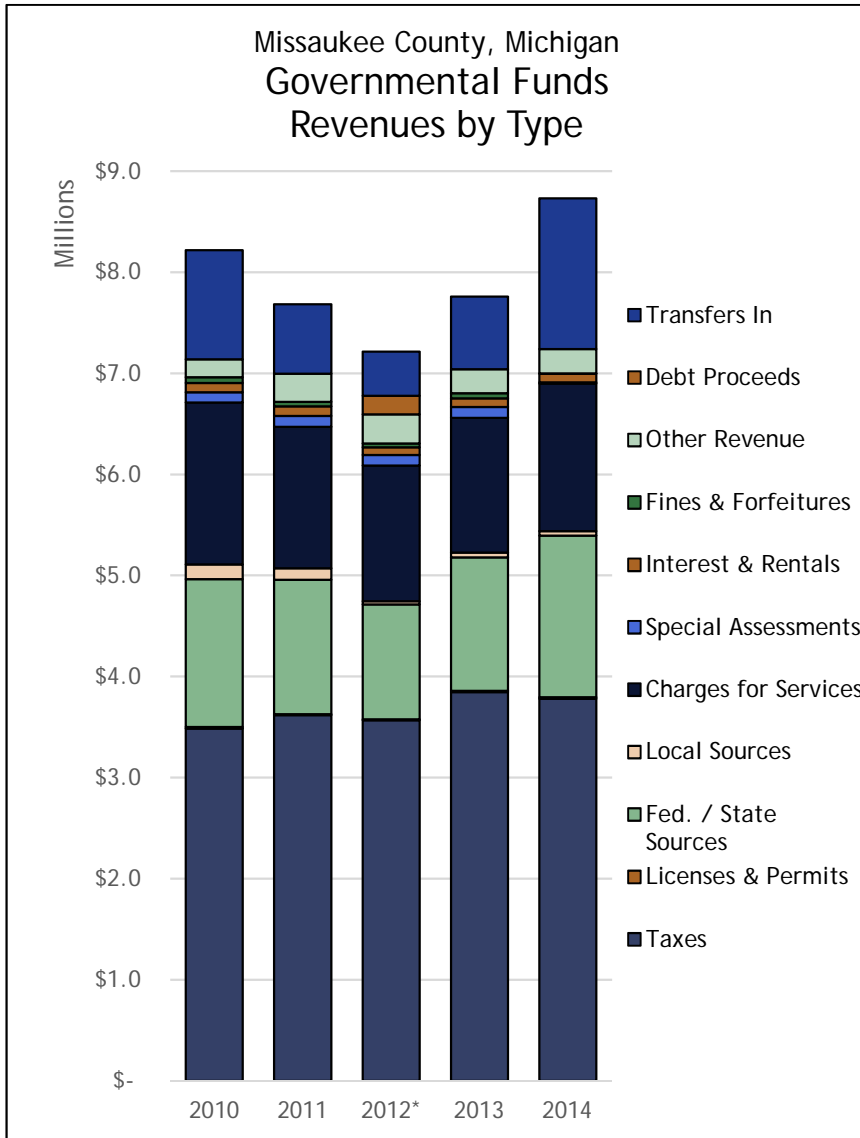


Revenues
2 Year Comparisons (continued)





Revenues
5 Year Trends



NOTE: Fiscal Year 2012 was only 9 months long (Jan 1, 2012 - Sept 30, 2012). Previous years were Jan-Dec fiscal years, and subsequent years are Oct-Sept fiscal years.



Financial Position
 2 Year Comparisons

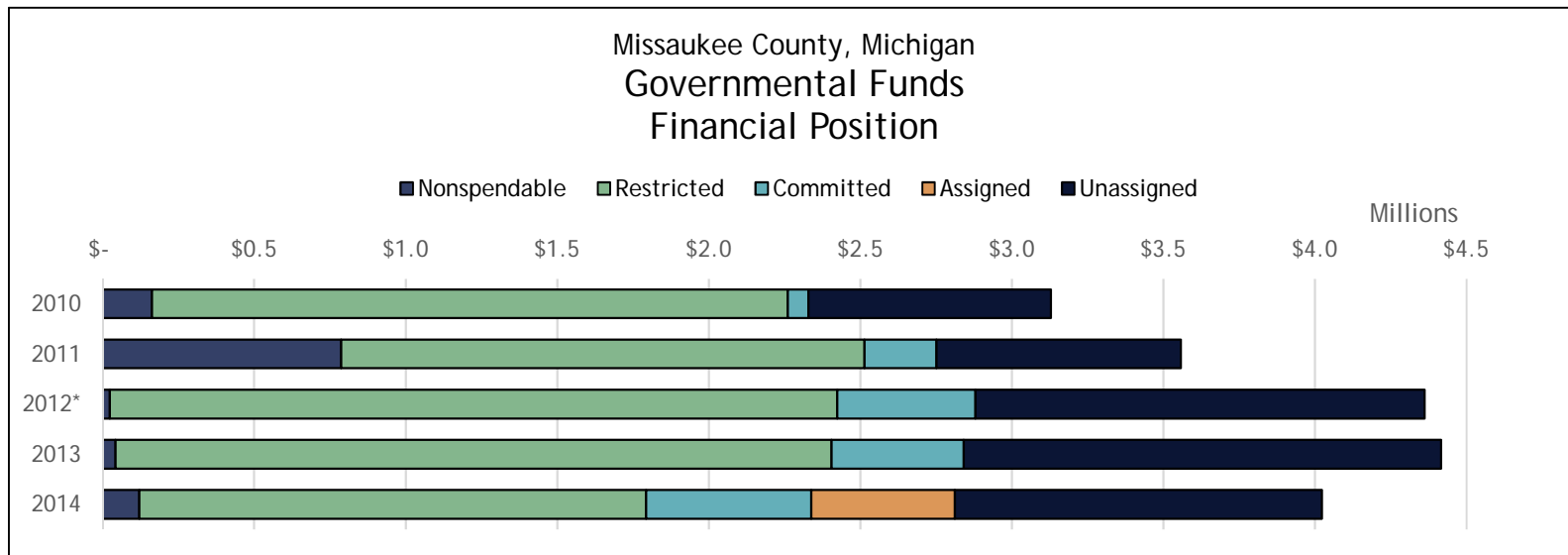
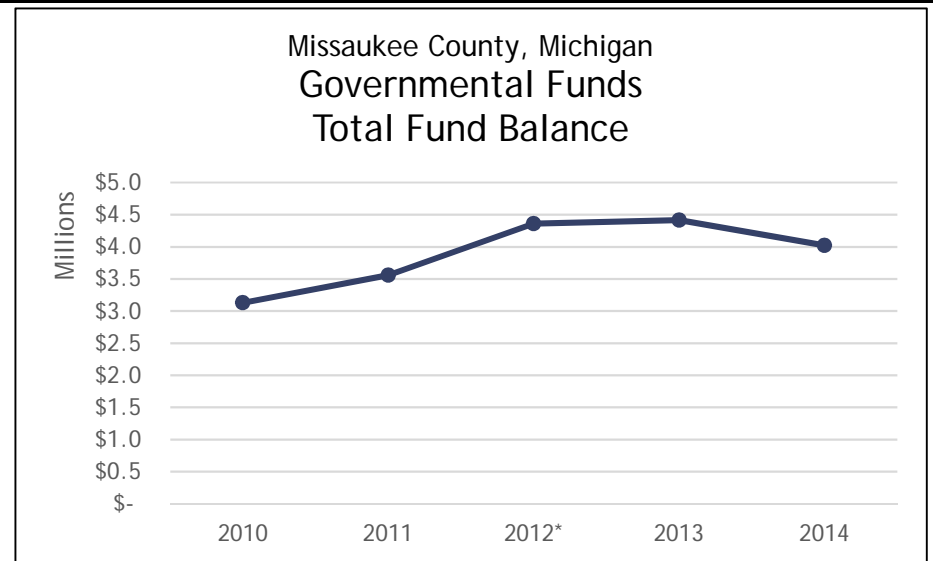
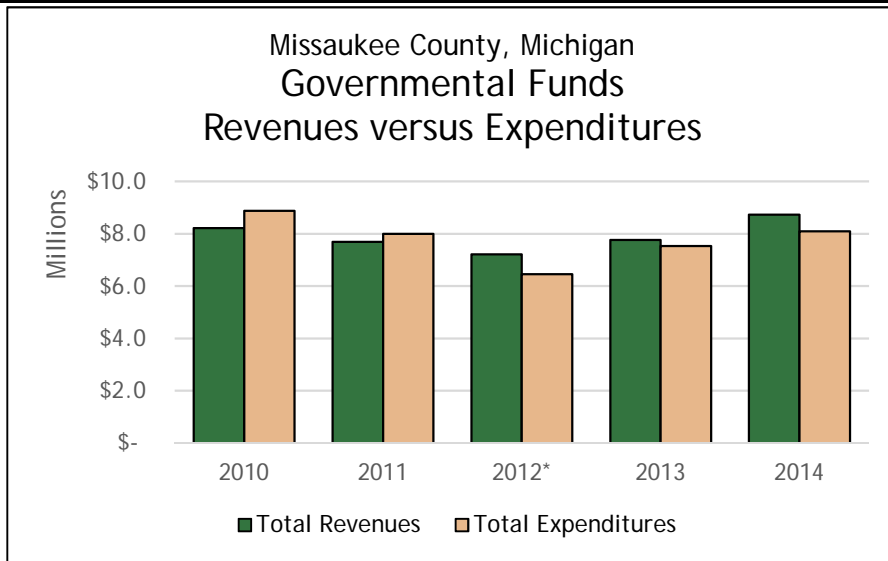
	2013	2014	% Change	Trend
Total governmental revenues	\$ 7,759,630	\$ 8,732,357	12.5%	↗
Total governmental expenditures	\$ 7,535,810	\$ 8,090,897	7.4%	↗
Surplus (Shortfall)	\$ 223,820	\$ 641,460	186.6%	↗
Fund Balance	\$ 4,415,791	\$ 4,022,442	-8.9%	↘
Nonspendable	\$ 43,041	\$ 120,712	180.5%	↗
Restricted	\$ 2,361,943	\$ 1,672,258	-29.2%	↘
Committed	\$ 436,030	\$ 544,741	24.9%	↘
Assigned	\$ -	\$ 473,888	n/a	↗
Unassigned	\$ 1,574,777	\$ 1,210,843	-23.1%	↘

↗ Change is positive; Performance is neutral/not applicable

↘ Change is negative; Performance is neutral/not applicable



Financial Position
 5 Year Trends



NOTE: Fiscal Year 2012 was only 9 months long (Jan 1, 2012 - Sept 30, 2012). Previous years were Jan-Dec fiscal years, and subsequent years are Oct-Sept fiscal years.



Long-Term Debt
 2 Year Comparisons

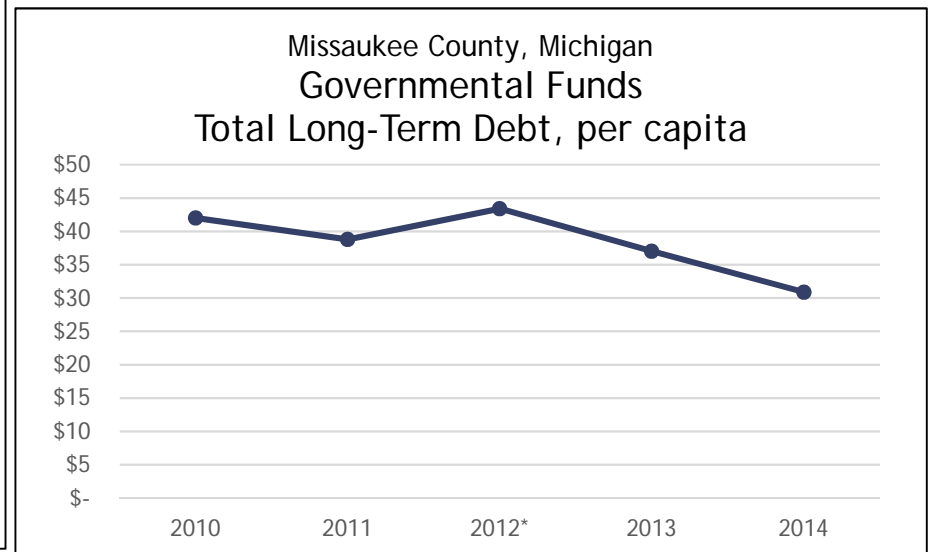
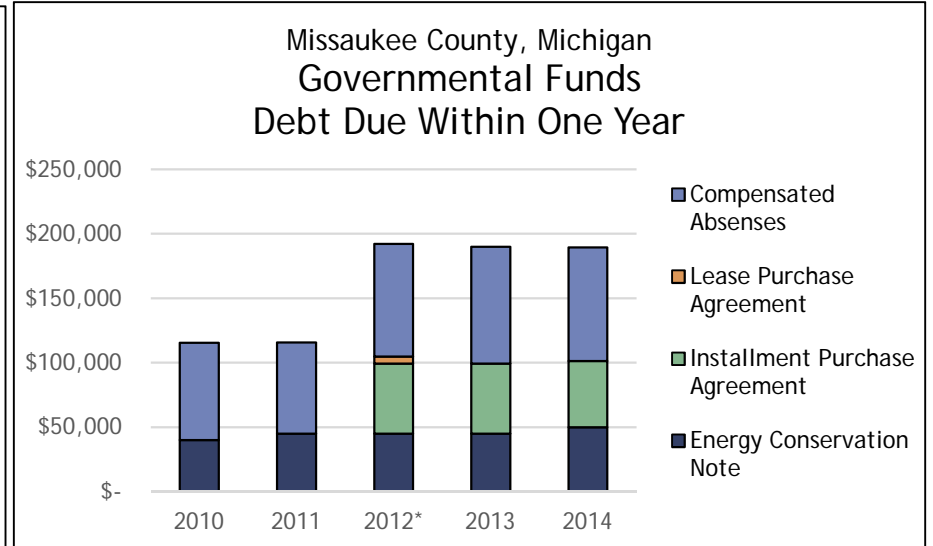
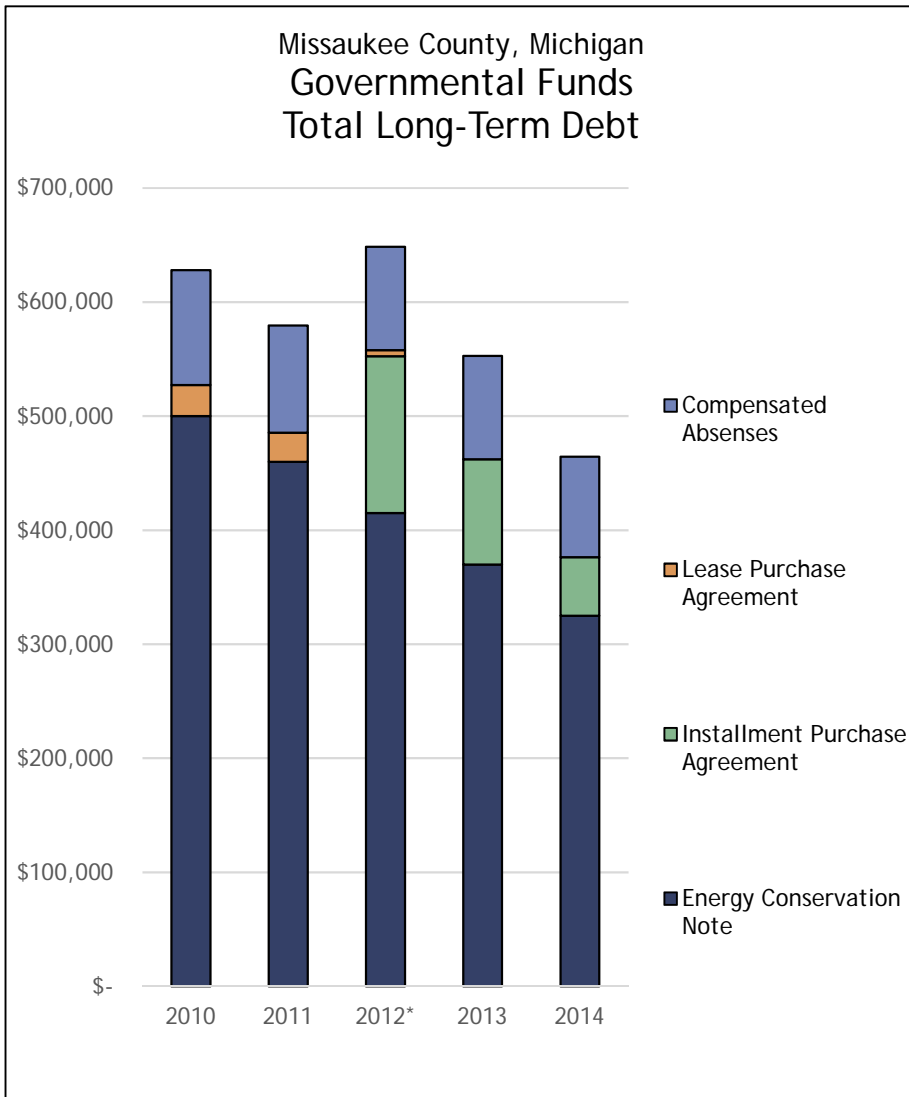
	2013	2014	% Change	Trend
LONG-TERM DEBT OBLIGATIONS				
Energy conservation note	\$ 370,000	\$ 325,000	-12.2%	
Installment purchase agreement - software	\$ 92,340	\$ 51,340	-44.4%	
Compensated absences	\$ 90,492	\$ 88,188	-2.5%	
Total long-term debt for governmental funds	\$ 552,832	\$ 464,528	-16.0%	
LONG-TERM DEBT OBLIGATIONS, AMOUNT DUE WITHIN ONE YEAR				
Energy conservation note	\$ 45,000	\$ 50,000	11.1%	
Installment purchase agreement - software	\$ 54,380	\$ 51,340	-5.6%	
Compensated absences	\$ 90,492	\$ 88,188	-2.5%	
Total governmental debt due within one year	\$ 189,872	\$ 189,528	-0.2%	

Change is positive; Performance is neutral/not applicable

Change is negative; Performance is improving



Long-Term Debt
 5 Year Trends



NOTE: Fiscal Year 2012 was only 9 months long (Jan 1, 2012 - Sept 30, 2012). Previous years were Jan-Dec fiscal years, and subsequent years are Oct-Sept fiscal years.



Pension Plans
 2 Year Comparisons

	2013	2014	% Change	Trend
DEFINED BENEFIT PENSION PLAN				
Actuarial value of assets	\$ 3,756,458	\$ 4,116,955	9.6%	
Actuarial accrued liability	\$ 4,910,966	\$ 5,239,080	6.7%	
Unfunded portion	\$ 1,154,508	\$ 1,122,125	-2.8%	
Funded Ratio	76.5%	78.6%	2.7%	
Annual contribution to defined benefit pension plan	\$ 185,287	\$ 213,654	15.3%	
Employee to Retiree ratio for defined benefit plan	3.11	2.55	-18.0%	
DEFINED CONTRIBUTION PENSION PLAN				
Annual contribution to defined contribution pension plan	\$ 97,352	\$ 99,911	2.6%	

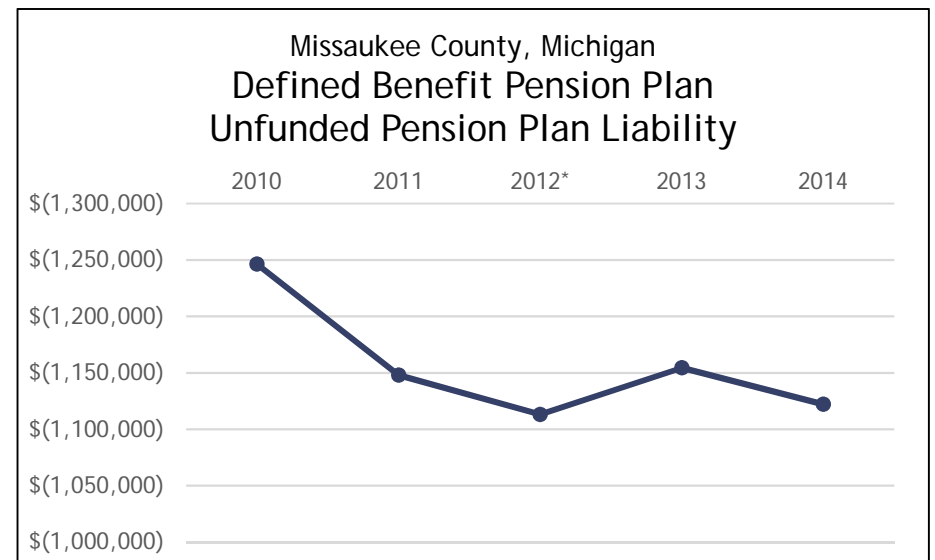
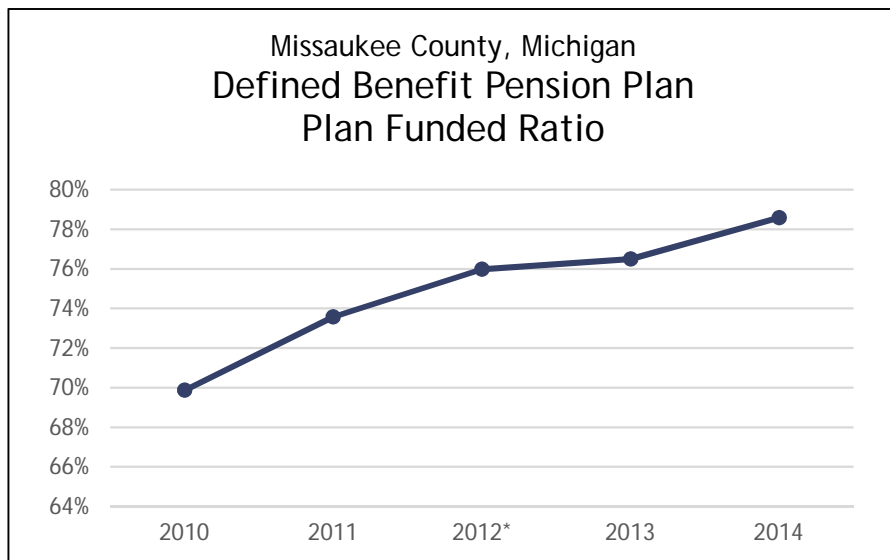
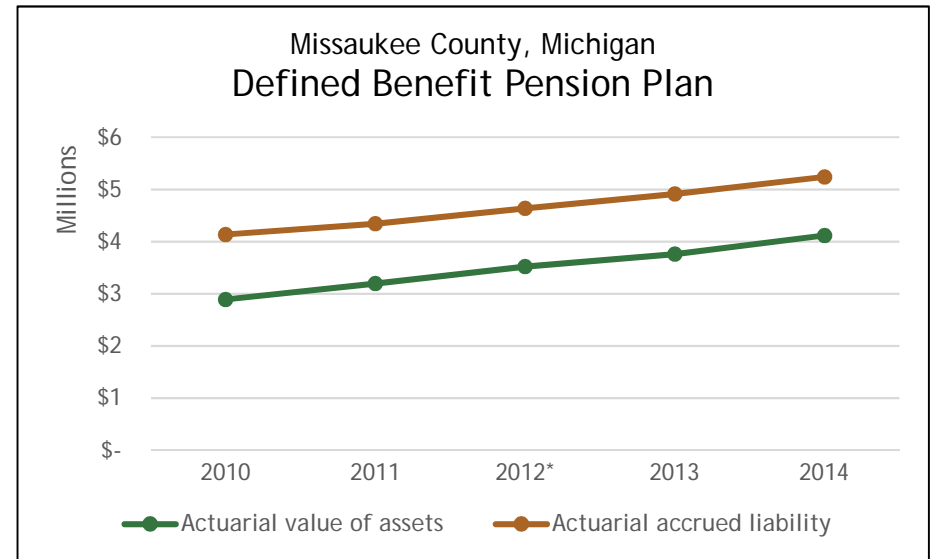
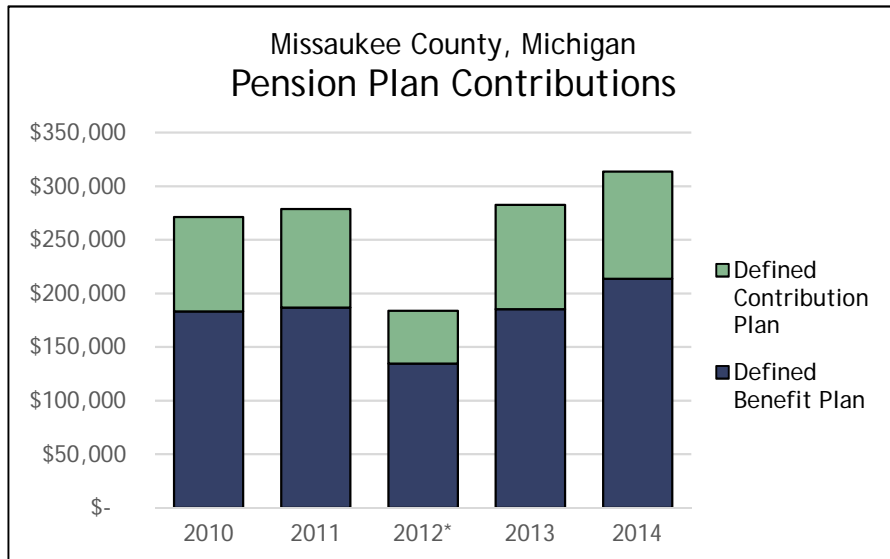
- Change is positive; Performance is improving
- Change is negative; Performance is improving
- Change is positive; Performance is neutral/not applicable

- Change is positive; Performance is declining
- Change is negative; Performance is neutral/not applicable



Pension Plans

5 Year Trends



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