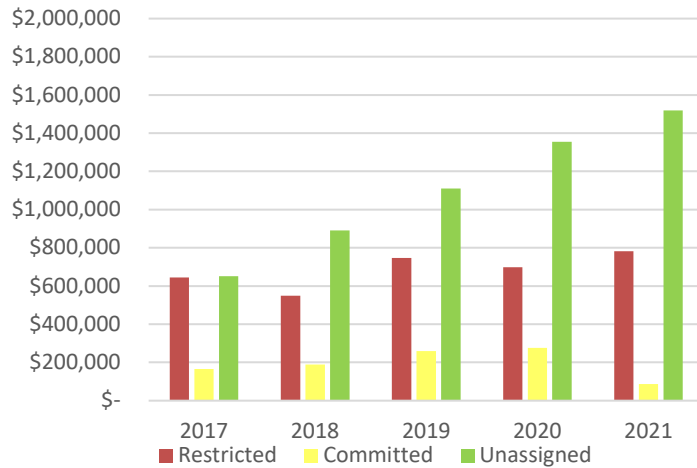


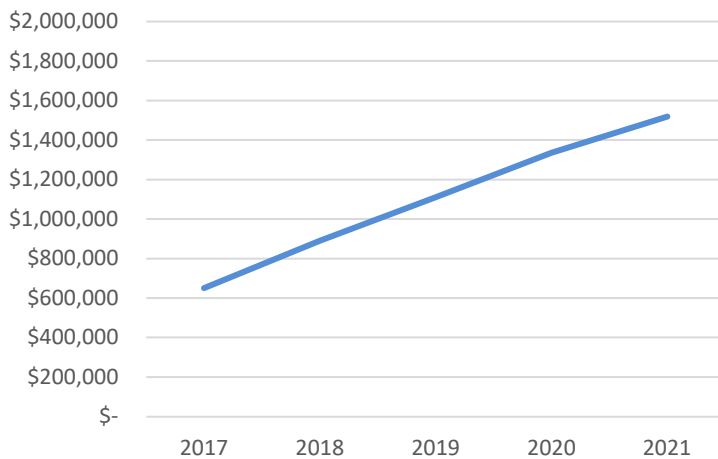
**Gov't Funds Ending Fund Balance
(Cash)**



Question: Did the City's Gov't Funds financial condition improve, decline, or remain steady over the past year? Is the City saving cash or spending it?

Analysis: Restricted cash (red) has remained about the same as the prior year. The City's committed (yellow) and unassigned (green) cash has increased over the past five years. The primary committed amount is the Capital Projects Reserve Fund.

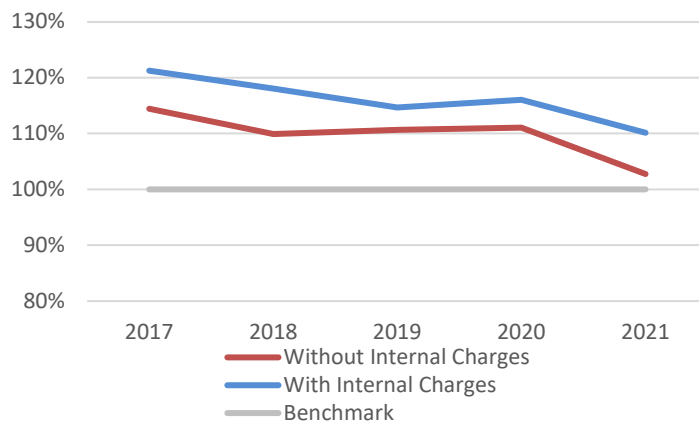
General Fund Ending Fund Balance (Cash)



Question: Is the General Fund able to pay current year expenditures with current year revenue or is the City using prior year carryover to pay a portion of the current year expenditures?

Analysis: General Fund ending fund balance continues to increase which means that the current year revenue and transfers from other funds are sufficient to pay current year expenditures.

General Fund Solvency (Revenue as % of Expenditures)

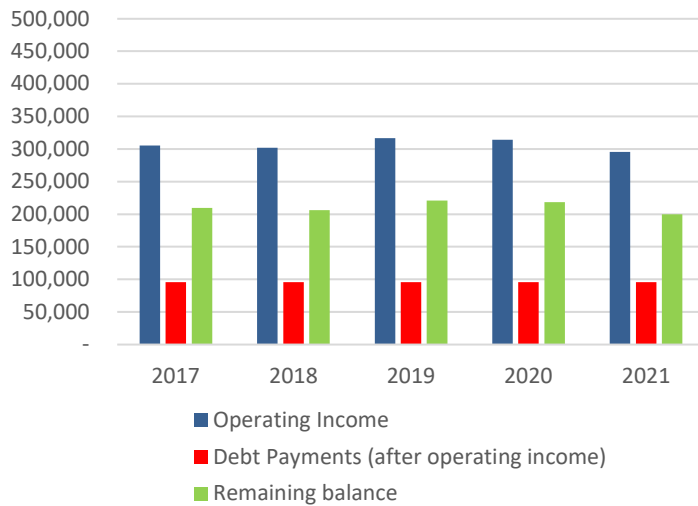


Question: Who paid for this year's governmental services - current recipients or prior years'?

Analysis: General Fund revenues have exceeded expenditures since 2017. Additionally, internal charges paid by other funds helps increase the ending fund balance.

WATER OPERATIONS

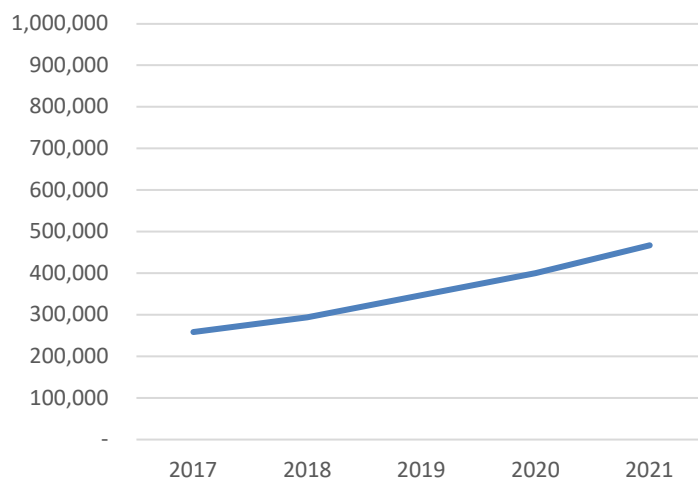
Water Fund Expenses Summary



Question: Did the Water Fund receive enough current year revenue to pay its current year expenses including debt service requirements?

Analysis: The debt service payments (red) are not using the majority of the Water Operations' operating net income (blue). This leaves a large portion (green) for internal charges and capital expansion.

Unrestricted Fund Balance

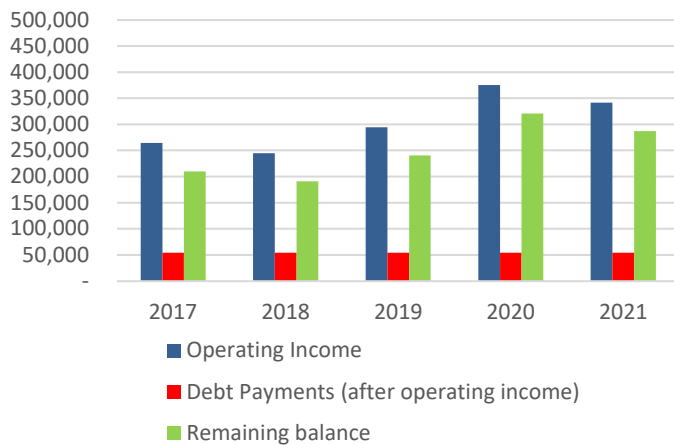


Question: Is the Water Fund's unrestricted fund balance (unrestricted cash) improving, declining, or remaining steady over the past year?

Analysis: The Water Fund unrestricted cash has increased ~80% since 2017.

SEWER OPERATIONS

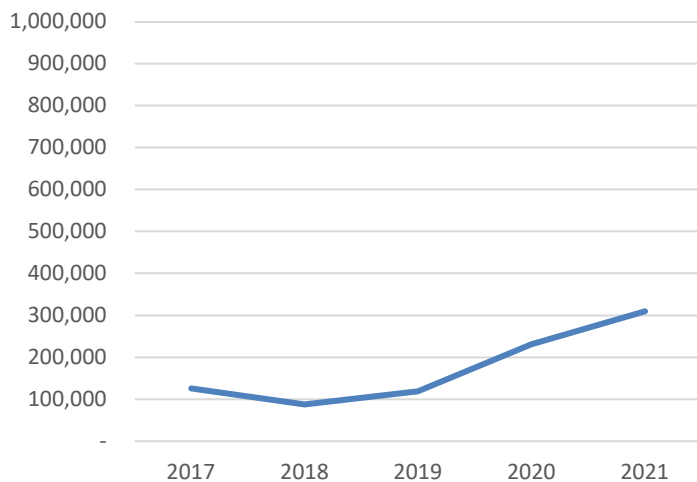
Sewer Fund Expenses Summary



Question: Did the Sewer Fund receive enough current year revenue to pay its current year expenses including debt service requirements?

Analysis: The debt service payments (red) are not using the majority of the Sewer Operations' operating net income (blue). This leaves a large portion (green) for internal charges and capital expansion.

Unrestricted Fund Balance



Question: Is the Sewer Fund's unrestricted fund balance (unrestricted cash) improving, declining, or remaining steady over the past year?

Analysis: The Sewer Fund unrestricted cash increased 34% from the prior year as a result of continuing net operating income. The reduction in 2018 was due to a lower than usual operating income.