

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Net operating revenues	Appendix A, worksheet 2, line 13					
2	Consumer price index (CPI) for the municipality's area	Bureau of Labor Statistics					
3	CPI in decimal	Line 2 divided by 100					
4	Net operating revenues (constant dollars)	Line 1 divided by line 3					
5	Population or other measure	Appendix A, worksheet 7, line 1					
6	Net operating revenues per capita (constant dollars)	Line 4 divided by line 5					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Restricted operating revenues	Appendix A, worksheet 2, line 14					
2	Net operating revenues	Appendix A, worksheet 2, line 13					
3	Restricted operating revenues as a percentage of net operating revenues	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Intergovernmental operating revenues	Appendix A, worksheet 2, line 7	1.000.000	1.000.000	900.000	600.000	300.000
2	Gross operating revenues	Appendix A, worksheet 2, line 10	4.000.000	5.000.000	6.000.000	6.000.000	6.000.000
3	Intergovernmental operating revenues as a percentage of gross operating revenues	Line 1 divided by line 2	0,25	0,2	0,15	0,1	0,05

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Elastic operating revenues ¹	Appendix A, worksheet 2, line 15					
2	Net operating revenues	Appendix A, worksheet 2, line 13					
3	Elastic operating revenues as a percentage of net operating revenues	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	One-time operating revenues ¹	Appendix A, worksheet 2, line 16					
2	Net operating revenues	Appendix A, worksheet 2, line 13					
3	One-time operating revenues as a percentage of net operating revenues	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Tax revenues	Appendix A, worksheet 2, line 1					
2	Consumer price index (CPI) for the municipality's area	Bureau of Labor Statistics					
3	CPI in decimal	Line 2 divided by 100					
4	Tax revenues (constant dollars)	Line 1 divided by line 3					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Total property tax levy (gross)	Tax collector's records ¹					
2	Exoneration of property taxes levied	Tax collector's records ¹					
3	Abatements of property taxes levied	Tax collector's records ¹					
4	Other reductions to gross property taxes levied	Tax collector's records ¹					
5	Net property tax levy	Line 1 minus lines 2, 3, and 4					
6	Uncollected property taxes	Tax collector's records ¹					
7	Uncollected property taxes as a percentage of net property tax levy	Line 6 divided by line 5					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Revenues from user charges	Appendix A, worksheet 2, line 2					
2	Expenditures for services for which there is a fee or user charge	Appendix A, worksheet 3, line 16					
3	Revenues from user charges as a percentage of total expenditures for related service	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Actual net operating revenues	Appendix A, worksheet 2, line 13					
2	Budgeted net operating revenues	Appendix A, worksheet 2, line 17					
3	Revenue shortfalls or surpluses	Line 2 minus line 1					
4	Revenue shortfalls or surpluses as a percentage of actual net operating revenues	Line 3 divided by line 1					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Net operating expenditures	Appendix A, worksheet 3, line 11					
2	Consumer price index (CPI) for the municipality's area	Bureau of Labor Statistics					
3	CPI in decimal	Line 2 divided by 100					
4	Net operating expenditures in CPI base-year dollars	Line 1 divided by line 3					
5	Population or other measure	Appendix A, worksheet 7, line 1					
6	Net operating expenditures per capita (constant dollars)	Line 4 divided by line 5					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	General and administrative expenditures	Appendix A, worksheet 3, line 17					
2	Total net operating expenditures	Appendix A, worksheet 3, line 11					
3	General and administrative expenditures as a percentage of total net operating expenditures	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Number of municipal employees	Appendix A, worksheet 3, line 12					
2	Population or other measure	Appendix A, worksheet 7, line 1					
3	Number of municipal employees per capita	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Fixed costs	Appendix A, worksheet 4, line 9					
2	Net operating expenditures	Appendix A, worksheet 3, line 11					
3	Fixed costs as a percentage of net operating expenditures	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Expenditures for fringe benefits	Appendix A, worksheet 3, line 2					
2	Salaries and wages	Appendix A, worksheet 3, line 1					
3	Fringe benefit expenditures as a percentage of salaries and wages	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	General fund operating deficit or surplus	Appendix A, worksheet 1, line 12					
2	Net operating revenue	Appendix A, worksheet 2, line 13					
3	General fund operating deficit as a percentage of net operating revenues ¹	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Enterprise operating income or working capital	Appendix A, worksheet 1, line 13					
2	Consumer price index (CPI) for municipality's area	Bureau of Labor Statistics					
3	CPI in decimal	Line 2 divided by 100					
4	Enterprise operating income or working capital (constant dollars)	Line 1 divided by line 3					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Unreserved fund balances	Appendix A, worksheet 1, line 16					
2	Net operating revenues	Appendix A, worksheet 2, line 13					
3	Unreserved fund balances as a percentage of net operating revenues	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Cash and short-term investments	Appendix A, worksheet 1, line 3					
2	Current liabilities	Appendix A, worksheet 1, line 9					
3	Cash and short-term investments as a percentage of current liabilities	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Current liabilities	Appendix A, worksheet 1, line 9					
2	Net operating revenues	Appendix A, worksheet 2, line 13					
3	Current liabilities as a percentage of net operating revenues	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Assessed valuation	Appendix A, worksheet 7, line 8					
2	Population	Appendix A, worksheet 7, line 1					
3	Personal income	Appendix A, worksheet 7, line 4					
4	Net direct bonded long-term debt	Appendix A, worksheet 1, line 10					
5	Net direct bonded long-term debt as a percentage of assessed valuation, population, or personal income	Line 4 divided by line 1, 2, or 3					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Net direct debt service	Appendix A, worksheet 3, line 8					
2	Net operating revenues	Appendix A, worksheet 2, line 13					
3	Net direct debt service as a percentage of net operating revenues	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Long-term overlapping bonded debt	Appendix A, worksheet 1, line 11					
2	Assessed valuation	Appendix A, worksheet 7, line 8					
3	Long-term overlapping bonded debt as a percentage of assessed valuation	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Unfunded actuarial accrued liability	Appendix A, worksheet 6, line 1					
2	Salaries and wages	Appendix A, worksheet 3, line 1					
3	Unfunded actuarial accrued liability as a percentage of salaries and wages	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Pension plan assets	Appendix A, worksheet 6, line 3					
2	Pension benefits paid	Appendix A, worksheet 6, line 4					
3	Pension plan assets as a percentage of benefits paid	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Liability for unused vacation leave	Appendix A, worksheet 3, line 13					
2	Liability for unused sick leave	Appendix A, worksheet 3, line 14					
3	Total liability for unused vacation and sick leave	Line 1 plus line 2					
4	Unfunded actuarial accrued liability for retiree health insurance	Appendix A, worksheet 3, line 15					
5	Total liability for post employment benefits	Line 3 plus line 4					
6	Number of municipal employees	Appendix A, worksheet 3, line 12					
7	Total post employment liability per municipal employee	Line 5 divided by line 6					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Expenditures for repair and maintenance of general fixed assets	Appendix A, worksheet 5					
2	Consumer price index (CPI) for the municipality's area	Bureau of Labor Statistics					
3	CPI in decimal	Line 2 divided by 100					
4	Maintenance expenditures (constant dollars)	Line 1 divided by line 3					
5	Amount of asset (square feet, running miles, etc.)	Appendix A, worksheet 5					
6	Maintenance expenditures per unit of asset	Line 4 divided by line 5					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Capital outlay	Appendix A, worksheet 3, line 5					
2	Net operating expenditures	Appendix A, worksheet 3, line 11					
3	Capital outlay as a percentage of net operating expenditures	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Population	Appendix A, worksheet 7, line 1					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Population	Appendix A, worksheet 7, line 1					
2	Jurisdiction area in square miles	Appendix A, worksheet 7, line 7					
3	Population density	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Population under 18	Appendix A, worksheet 7, line 2					
2	Population over 64	Appendix A, worksheet 7, line 3					
3	Total population	Appendix A, worksheet 7, line 1					
4	Percentage under 18	Line 1 divided by line 3					
5	Percentage over 64	Line 2 divided by line 3					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Personal income	Appendix A, worksheet 7, line 4					
2	Consumer price index (CPI) for municipality's area	Bureau of Labor Statistics					
3	CPI in decimal	Line 2 divided by 100					
4	Personal income (constant dollars)	Line 1 divided by line 3					
5	Population	Appendix A, worksheet 7, line 1					
6	Personal income per capita (constant dollars)	Line 4 divided by line 5					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Poverty households	Appendix A, worksheet 7, line 5					
2	Public assistance recipients	Appendix A, worksheet 7, line 6					
3	Residential households	Appendix A, worksheet 7, line 13					
4	Households in thousands	Line 3 divided by 1,000					
5	Poverty households or public assistance recipients per thousand households	Line 1 or line 2 divided by line 4					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Market value of property ¹ (residential, commercial, industrial)	Appendix A, worksheet 7, lines 9-11 ²					
2	Consumer price index (CPI) for the municipality's area	Bureau of Labor Statistics					
3	CPI in decimal	Line 2 divided by 100					
4	Property value (constant dollars)	Line 1 divided by line 3					
5	Change in property value	Line 1 current year minus line 1 prior year ³					
6	Percentage change in property value	Line 5 for current year divided by line 4 for prior year					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Assessed value for top 5 taxpayers	Appendix A, worksheet 7, line 12					
2	Total assessed valuation for jurisdiction	Appendix A, worksheet 7, line 8					
3	Assessed value for top 5 taxpayers as a percentage of total assessed valuation	Line 1 divided by line 2					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Home ownership rate	Appendix A, worksheet 7, line 14					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Residential vacancy rate	Appendix A, worksheet 7, line 15					
2	Commercial vacancy rate	Appendix A, worksheet 7, line 16					
3	Industrial vacancy rate	Appendix A, worksheet 7, line 17					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Crime rate	Appendix A, worksheet 7, line 23					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Local unemployment rate	Appendix A, worksheet 7, line 18					
2	Number of jobs in the community	Appendix A, worksheet 7, line 19					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Retail sales ¹	Appendix A, worksheet 7, line 20					
2	Number of business units	Appendix A, worksheet 7, line 21					
3	Gross business receipts ¹	Appendix A, worksheet 7, line 22					

Line	Description	Source	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Expenditures for state-mandated activities	Appendix A, worksheet 4, line 2					
2	Expenditures for federally-mandated activities	Appendix A, worksheet 4, line 3					
3	Expenditures for court-ordered activities	Appendix A, worksheet 4, line 4					
4	Total expenditures for mandated activities	Line 1 plus line 2 plus line 3					
5	Net operating expenditures	Appendix A, worksheet 3, line 11					
6	Expenditures for mandated activities as percentage of net operating expenditures	Line 4 divided by line 5	0,8	0,9	0,6	0,5	0,3

Line	Factors	Score
1	Are you a home rule community in a state that allows home rule? (10 for yes, 0 for no)	
2	Are there state limitations on annual tax increases? (0 for yes, 10 for no)	
3	Does your home rule charter limit annual tax increases? (0 for yes, 10 for no)	
4	Is there a local tax limitation imposed by referendum? (0 for yes, 10 for no)	
5	Does state legislation prohibit your local government from imposing certain types of taxes? (0 for yes, 10 for no)	
6	Does state legislation limit increases in charges for services imposed by your local government? (0 for yes, 10 for no)	
7	Total points: 0 to 20 can be interpreted as low local control; 40 to 60 can be interpreted as high local control	

Line	Risk Element	Score
1	Number of losses exceeding \$100,000 in last 20 years (1 point for each such loss)	
2	If any losses were recorded in line 1, has the local government acted to reduce future loss? (on a scale of 0 to 10: 0 for yes, 10 for no)	
3	Emergency preparedness plan completed or updated in last 5 years (0 for yes, 10 for no)	
4	Hazmat team available within 30 minutes (0 for yes, 5 for no)	
5	Potential for earthquakes or landslides in the area (on a scale of 0 to 5: 0 for none, 5 for high likelihood)	
6	Potential for hurricanes, blizzards, or tornadoes in the area (on a scale of 0 to 5: 0 for none, 5 for high likelihood)	
7	Potential for floods in the area (on a scale of 0 to 5: 0 for none, 5 for high likelihood)	
8	Potential for devastating fires in the area (on a scale of 0 to 5: 0 for none, 5 for high likelihood)	
9	Potential for chemical or other industrial accidents (on a scale of 0 to 5: 0 for none, 5 for high likelihood)	
10	Reserve fund for disaster recovery (on a scale of 0 to 10: 0 for very adequate, 10 for no reserve fund)	
11	Total points: a score above 25 can be considered cause for concern	