

Executive Summary

The County's financial health is stable. The County has a balanced budget and the County's debt, liquidity, fund balance, and credit ratings are strong. Revenues continue to trend upward, but are being outpaced by an upward trend in expenses. The County needs to monitor its increasing internal service costs and unmet infrastructure needs.

	Indicator	Change from FY2017	10-year Trend	Interpretation
Financial Health	Liquidity: Cash resources to meet immediate needs	↑	↑ Above standard since 2007	OK
	Debt Ratio: Compares total debt to total assets	↑	↑ Above standard since 2007	OK
	Fund Balance Ratio: Reserves for adequate cash flow and capacity to withstand financial emergencies	↑	↑ Above standard since 2010	OK
	Capital Assets Aging: Maintenance and repair of County's buildings, roads, bridges, machinery, and equipment	↓	↓	Alert
	Net Position: What we own versus what we owe	↓	↓	Alert
Revenues	Revenue per County resident	↓	↑	Alert
	Property taxes collected per County resident	↑	↑	OK
	Percentage of General Fund Intergovernmental Revenues: County general fund dollars received from state and federal government	↑	↓	OK
Expenditures	Expenses per County resident	↓	↑	Alert
	County employees per 1,000 County residents	↑	↑	OK
	Internal service expenses	↑	↑	Alert
Debt	Percentage of spending on debt: County dollars spent on principal and interest	↓	↓	OK
	Credit Ratings: Independent assessment of County's debt health	↑	↑	OK
	Outstanding debt per County resident	↑	↑	Alert
Demographics	Per capita income	↑	↑	OK
	Poverty	↓	↓	OK
	Residents without health insurance	↑	↓	OK
	Unemployment	↓	↓	OK