

Financial Condition Indicators 4 Year Trend

Updated: Tuesday, February 13, 2018

Mun Name	Reporting Year	Class	Revised*			Reliance on Government Transfers	Uncollected Taxes	Three-Year Change in Tax Base	Reliance on Single Business/ Institution	Residential Tax Effort	Deficits in the Last 5 Years	# of Budget Accuracy not within + or - 5%	Liquidity	Operating Reserves**	Debt Service	Outstanding Operating Debt	Undepreciated Assets	Combined Op & Cap Reserves**
			Red	Yellow	Green													
Yarmouth	2014	Rural	1	1	9	● 3.7%	● 8.4%	● 12.4%	● 1.0%	● 2.7%	●	● 3	● 2.1	● 45.4%	● 3.6%	N/A	● 65.6%	N/A
Yarmouth	2015	Rural	1	0	10	● 2.0%	● 8.4%	● 11.0%	● 0.9%	● 2.7%	●	● 3	● 3.1	● 51.2%	● 3.4%	N/A	● 63.6%	N/A
Yarmouth	2016	Rural	1	0	10	● 1.8%	● 8.2%	● 7.9%	● 0.9%	● 2.8%	●	● 3	● 3.4	● 64.4%	● 3.3%	N/A	● 62.2%	N/A
Yarmouth	2017	Rural	1	0	12	● 6.8%	● 7.9%	● 4.5%	● 1.0%	● 2.5%	●	● 3	● 6.5	● 64.3%	● 3.2%	● 0.0%	● 62.4%	● 89.3%

NEW - Yellow Threshold - Same for all municipal units	15 to 20%	10% to 15%	Less than actual change in CPI	10 to 15%	4 to 6%	1 or more ①	1	1 to 1.5	10 to 20%	10 to 15%	25 to 50%	35 to 50%	30 to 40%
NEW - Red Threshold - Same for all municipal units	Greater than 20%	Greater than 15%	Negative Growth	Greater than 15%	Greater than 6%	1 or more ②	Greater than 1	Less than 1	Less than 10%	Greater than 15%	Greater than 50%	Less than 35%	Less than 30%

① Yellow if one or more deficits in the last 5 years.

② Red if one or more in the last 2 years with one material (0.5% of Total Operating Expenses) deficit.

* For comparative purposes, we have revised your 2014, 2015 and 2016 indicators to reflect the new risk thresholds.

** Please note the result may not reflect an impact of PSAB related liabilities*** that are recorded only in the consolidated financial statements.

*** The PSAB related liabilities may include but not limited to Pension Liabilities, Landfill Closure and Post Closure Liabilities, or Deferred Gas Tax Revenue.