Indicators

The tables below illustrate significant financial trend performance indicators.

		Fiscal Year				
		1997	1998	1999	2000	2001
Indicator 1	Municipal productivity (Resident per budgeted FTE)	n/a	n/a	n/a	n/a	n/a
Indicator 2	Revenues per capita (constant $)	1,876	2,494	2,268	1,841	1,231
Indicator 3	Restricted Revenues	21.1%	23.6%	28.0%	14.9%	20.9%
Indicator 4	Intergovernmental Revenues	8.4%	13.4%	10.9%	3.6%	5.7%
Indicator 5	Elastic Tax Revenues	9.1%	4.9%	6.1%	8.1%	13.6%
Indicator 6	Taxable sales transactions (000)	n/a	n/a	n/a	1,040,442	1,202,827
Indicator 7	Property Tax Revenues (constant $)	5,853,142	6,650,066	7,192,406	7,493,479	8,101,411
Indicator 8	Expenditures per capita (constant $)	1,572	2,915	1,980	1,878	1,178
Indicator 9	Benefits as a % of salaries	37.3%	38.0%	37.5%	37.5%	40.2%
Indicator 10	Public Safety Expenditures as a % of General Fund Expenditures	47.6%	50.9%	52.3%	50.7%	50.8%
Indicator 11	General Government Expenditures as a % of General Fund Expenditures	30.0%	28.3%	24.7%	25.4%	22.8%
Indicator 12	Public Works Expenditures as a % of General Fund Expenditures - **Does not include transfers out**	7.7%	7.5%	8.6%	8.8%	7.7%
Indicator 13	Culture and Recreation Expenditures as a % of General Fund Expenditures - **Does not include transfers out**	9.3%	9.7%	10.1%	9.7%	9.4%
Indicator 14	General Fund Revenues per Capita (Constant $)	$ 3.54	$ 3.96	$ 3.24	$ 3.37	$ 3.64
Indicator 15	General Fund Expenditures per Capita (Constant $)	$ 3.44	$ 3.58	$ 3.05	$ 3.01	$ 3.23

Fiscal Year						
2002	2003	2004	2005	2006		
n/a	134.3	131.0	127.2	123.8	Municipal productivity (Resident per budgeted FTE)	Indicator 1
1,314	1,137	1,292	1,307	1,510	Revenues per capita (constant $)	Indicator 2
11.7%	14.3%	10.6%	20.9%	16.0%	Restricted Revenues	Indicator 3
4.8%	7.1%	5.7%	8.3%	5.3%	Intergovernmental Revenues	Indicator 4
11.1%	13.3%	12.4%	13.5%	10.5%	Elastic Tax Revenues	Indicator 5
1,329,157	1,424,212	1,744,467	1,724,491	1,538,324	Taxable sales transactions (000)	Indicator 6
9,002,954	9,729,672	10,346,894	10,984,938	11,862,616	Property Tax Revenues (constant $)	Indicator 7
1,199	1,179	1,181	1,429	1,521	Expenditures per capita (constant $)	Indicator 8
43.1%	40.4%	48.7%	54.7%	48.1%	Benefits as a % of salaries	Indicator 9
48.0%	54.7%	53.8%	55.8%	51.5%	Public Safety Expenditures as a % of General Fund Expenditures	Indicator 10
22.4%	22.5%	21.8%	20.1%	18.1%	General Government Expenditures as a % of General Fund Expenditures	Indicator 11
7.1%	7.7%	7.2%	7.1%	2.1%	Public Works Expenditures as a % of General Fund Expenditures - **Does not include transfers out**	Indicator 12
8.1%	9.2%	9.8%	9.2%	8.7%	Culture and Recreation Expenditures as a % of General Fund Expenditures - **Does not include transfers out**	Indicator 13
$ 3.60	$ 3.61	$ 3.63	$ 4.15	$ 4.70	General Fund Revenues per Capita (Constant $)	Indicator 14
$ 3.74	$ 3.43	$ 3.78	$ 4.10	$ 4.33	General Fund Expenditures per Capita (Constant $)	Indicator 15

WATER FUND

The tables below illustrate significant financial trend performance indicators.

		Fiscal Year				
		1997	1998	1999	2000	2001
Indicator 1	Current Ratio - (Current Assets/Current Liabilities)	18.01	19.11	7.94	11.99	14.08
Indicator 2	Asset Turnover (Charges for svcs/capital assets)	14.7%	18.6%	11.6%	8.7%	8.9%
Indicator 3	Operating Income (Loss) - (Op Income (loss)/Chgs 4 Svcs.)	0.08	0.33	0.42	0.25	0.22
Indicator 4	Depreciation Expense - (Depreciation Expense/Total cap. Assets)	3.1%	1.6%	0.9%	1.7%	1.7%
Indicator 5	Change in net assets (Change in net assets/charges for svcs)	-0.05	-0.01	1.75	-0.03	2.08
Indicator 6	Change in net assets vs. total assets	-0.5%	-0.1%	13.7%	-0.2%	14.8%
Indicator 7	Change in net assets vs. operating cash flow	-0.18	-0.02	3.71	-0.32	5.04
Indicator 8	Debt repayment	0.28	0.17	0.09	0.16	0.16
Indicator 9	Operating $ flow vs. change in net assets	-5.49	-58.96	0.27	-3.09	0.20
Indicator 10	Change in current assets vs. change in net assets	n/a	-26.19	1.41	54.80	0.43
Indicator 11	Change in current liabilities vs. change net assets	n/a	-0.43	0.25	9.64	0.02
Indicator 12	$ flow from operations/charges from services	0.27	0.34	0.47	0.10	0.41

Fiscal Year						
2002	2003	2004	2005	2006		
20.39	14.00	10.69	3.07	6.02	Current Ratio - (Current Assets/Current Liabilities)	Indicator 1
8.6%	9.1%	9.2%	6.5%	8.1%	Asset Turnover (Charges for svcs/capital assets)	Indicator 2
0.13	0.15	0.00	-0.25	-0.02	Operating Income (Loss)– (Op Income (loss)/Chgs 4 Svcs.)	Indicator 3
1.8%	1.9%	2.8%	2.7%	2.5%	Depreciation Expense - (Depreciation Expense/Total cap. Assets)	Indicator 4
1.93	0.86	0.93	0.26	0.44	Change in net assets (Change in net assets/charges for svcs)	Indicator 5
12.6%	6.0%	6.7%	1.5%	3.2%	Change in net assets vs. total assets	Indicator 6
5.82	2.02	2.91	0.68	13.80	Change in net assets vs. operating cash flow	Indicator 7
0.20	0.14	0.18	0.16	3.13	Debt repayment	Indicator 8
0.17	0.50	0.34	1.47	0.07	Operating $ flow vs. change in net assets	Indicator 9
0.57	0.20	-0.12	-4.70	0.21	Change in current assets vs. change in net assets	Indicator 10
0.00	0.10	0.06	1.26	-0.52	Change in current liabilities vs. change net assets	Indicator 11
0.33	0.43	0.32	0.39	0.03	$ flow from operations/charges from services	Indicator 12

SEWER FUND

The tables below illustrate significant financial trend performance indicators.

		Fiscal Year				
		1997	1998	1999	2000	2001
Indicator 1	Current Ratio - (Current Assets/Current Liabilities)	5.33	3.78	2.80	2.04	1.53
Indicator 2	Asset Turnover (Charges for svcs/capital assets)	11.1%	10.0%	8.3%	7.1%	5.7%
Indicator 3	Operating Income (Loss) - Op Income (loss)/Chgs 4 Svcs.	-1.30	-0.31	-0.37	-0.25	-1.59
Indicator 4	Depreciation Expense - (Depreciation Expense/Total cap. Assets)	2.6%	2.5%	2.0%	1.9%	2.0%
Indicator 5	Change in net assets (Change in net assets/charges for svcs)	-1.21	2.18	0.56	4.45	2.31
Indicator 6	Change in net assets vs. total assets	-9.1%	17.4%	3.9%	25.8%	11.0%
Indicator 7	Change in net assets vs. operating cash flow	1.24	-8.58	-14.58	4.98	-3.77
Indicator 8	Debt repayment	0.00	-0.16	-1.20	0.00	0.00
Indicator 9	Operating $ flow vs. change in net assets	0.81	-0.12	-0.07	0.20	-0.27
Indicator 10	Change in current assets vs. change in net assets	n/a	-0.38	-0.98	0.29	0.07
Indicator 11	Change in current liabilities vs. change net assets	n/a	0.02	0.11	0.20	0.27
Indicator 12	$ flow from operations/charges from services	-0.98	-0.25	-0.04	0.89	-0.61

Fiscal Year						
2002	2003	2004	2005	2006		
1.13	1.04	1.61	1.71	2.39	Current Ratio - (Current Assets/Current Liabilities)	Indicator 1
5.7%	7.5%	15.6%	15.1%	14.4%	Asset Turnover (Charges for svcs/capital assets)	Indicator 2
-1.26	-0.51	0.39	0.05	0.29	Operating Income (Loss) - Op Income (loss)/Chgs 4 Svcs.	Indicator 3
2.5%	2.6%	2.6%	3.0%	3.1%	Depreciation Expense - (Depreciation Expense/Total cap. Assets)	Indicator 4
0.84	1.14	1.37	0.46	0.52	Change in net assets (Change in net assets/charges for svcs)	Indicator 5
4.4%	7.9%	19.3%	6.4%	6.6%	Change in net assets vs. total assets	Indicator 6
-0.51	-9.76	3.92	1.38	1.00	Change in net assets vs. operating cash flow	Indicator 7
0.00	0.00	0.04	0.04	0.03	Debt repayment	Indicator 8
-1.98	-0.10	0.25	0.72	1.00	Operating $ flow vs. change in net assets	Indicator 9
-2.00	0.07	0.24	-0.23	0.55	Change in current assets vs. change in net assets	Indicator 10
-0.93	0.13	0.05	-0.19	0.03	Change in current liabilities vs. change net assets	Indicator 11
-1.65	-0.12	0.35	0.34	0.52	$ flow from operations/charges from services	Indicator 12

SOLID WASTE FUND

The tables below illustrate significant financial trend performance indicators.

		Fiscal Year				
		1997	1998	1999	2000	2001
Indicator 1	Current Ratio - (Current Assets/Current Liabilities)	0.33	0.50	0.36	1.40	2.21
Indicator 2	Asset Turnover (Charges for svcs/capital assets)	4.09	5.22	6.09	4.48	7.37
Indicator 3	Operating Income (Loss) - Op Income (loss)/Chgs 4 Svcs.	0.07	0.10	-0.11	0.01	0.10
Indicator 4	Depreciation Expense - (Depreciation Expense/Total cap. Assets)	0.11	0.30	0.31	0.17	0.31
Indicator 5	Change in net assets (Change in net assets/charges for svcs)	-0.14	0.00	-0.17	-0.03	0.05
Indicator 6	Change in net assets vs. total assets	-0.45	0.00	-0.53	-0.08	0.15
Indicator 7	Change in net assets vs. operating cash flow	-0.83	0.01	10.81	-18.71	0.42
Indicator 8	Debt repayment	0.27	0.38	-2.16	21.44	0.29
Indicator 9	Operating $ flow vs. change in net assets	-1.20	129.69	0.09	-0.05	2.35
Indicator 10	Change in current assets vs. change in net assets	n/a	65.54	-0.21	-1.55	1.51
Indicator 11	Change in current liabilities vs. change net assets	n/a	38.02	-1.13	7.15	-0.04
Indicator 12	$ flow from operations/charges from services	0.17	0.10	-0.02	0.00	0.12

Fiscal Year						
2002	2003	2004	2005	2006		
1.64	1.28	5.98	6.64	1.89	Current Ratio - (Current Assets/Current Liabilities)	Indicator 1
10.25	5.62	8.66	6.35	3.21	Asset Turnover (Charges for svcs/capital assets)	Indicator 2
0.06	0.16	0.36	0.24	-0.07	Operating Income (Loss) - Op Income (loss)/Chgs 4 Svcs.	Indicator 3
0.33	0.14	0.36	0.26	0.14	Depreciation Expense - (Depreciation Expense/Total cap. Assets)	Indicator 4
-0.07	0.04	0.30	0.18	-0.18	Change in net assets (Change in net assets/charges for svcs)	Indicator 5
-0.27	0.11	0.62	0.23	-0.32	Change in net assets vs. total assets	Indicator 6
-0.65	0.21	0.83	0.66	-7.29	Change in net assets vs. operating cash flow	Indicator 7
0.24	0.00	0.11	0.31	1.33	Debt repayment	Indicator 8
-1.54	4.76	1.21	1.52	-0.14	Operating $ flow vs. change in net assets	Indicator 9
0.75	0.77	0.70	1.44	2.01	Change in current assets vs. change in net assets	Indicator 10
-0.02	1.25	-0.20	0.18	-0.21	Change in current liabilities vs. change net assets	Indicator 11
0.11	0.18	0.36	0.27	0.02	$ flow from operations/charges from services	Indicator 12