Indicators

The tables below illustrate significant financial trend performance indicators.

		Fiscal Year				
		1998	**1999**	**2000**	**2001**	**2002**
Indicator 1	Municipal productivity (Resident per budgeted FTE)	n/a	n/a	n/a	n/a	n/a
Indicator 2	Revenues per capita (constant $)	2,494	2,268	1,841	1,231	1,314
Indicator 3	Restricted Revenues	23.6%	28.0%	14.9%	20.9%	11.7%
Indicator 4	Intergovernmental Revenues	13.4%	10.9%	3.6%	5.7%	4.8%
Indicator 5	Elastic Tax Revenues	4.9%	6.1%	8.1%	13.6%	11.1%
Indicator 6	Taxable sales tax transaction (000)	n/a	n/a	1,040,442	1,202,827	1,329,157
Indicator 7	Property Tax Revenues (constant $)	6,650,066	7,192,406	7,493,479	8,101,411	9,002,954
Indicator 8	Expenditures per capita (constant $)	2,915	1,980	1,878	1,178	1,199
Indicator 9	Benefits as a % of Salaries	38.0%	37.5%	37.5%	40.2%	43.1%
Indicator 10	Public Safety Expenditures as a % of General Fund Expenditures	50.9%	52.3%	50.7%	50.8%	48.0%
Indicator 11	General Government expenditures as a % of General Fund expenditures	28.3%	24.7%	25.4%	22.8%	22.4%
Indicator 12	Public works expenditures as a % of General Fund expenditures - **does not include transfers out**	7.5%	8.6%	8.8%	7.7%	7.1%
Indicator 13	Culture and Recreation expenditures as a % of General Fund expenditures - **does not include subsidy transfer out**	9.7%	10.1%	9.7%	9.4%	8.1%
Indicator 14	Salaries as a % of General Fund expenditures - does not include transfers out	52.3%	67.3%	61.3%	60.0%	56.8%
Indicator 15	General Fund Expenditures per Capita (Constant $)	$ 3.58	$ 3.05	$ 3.01	$ 3.23	$ 3.74
Indicator 16	General Fund Revenues per Capita (Constant $)	$ 3.96	$ 3.24	$ 3.37	$ 3.64	$ 3.60
Indicator 17	General Fund Expenditures per Capita (Constant $)	$ 3.58	$ 3.05	$ 3.01	$ 3.23	$ 3.74
Indicator 18	General Fund Cash per Capita	$ 212.80	$ 178.89	$ 157.46	$ 189.20	$ 146.05
Indicator 19	Single Family building permits	934	1,095	1,243	867	616
Indicator 19.1	Single Family building permits growth rate	13.1%	17.2%	13.5%	-30.2%	-29.0%
Indicator 20	Multi-Family building permits	n/a	n/a	n/a	73	10
Indicator 20.1	Multi-Family building permits growth rate	n/a	n/a	n/a	n/a	-86.3%
Indicator 21	Commercial & Industrial building permits	n/a	n/a	60	37	27
Indicator 21.1	Commercial & Industrial building permits growth rate	n/a	n/a	n/a	-38.3%	-27.0%

Fiscal Year						
2003	2004	2005	2006	2007		
134.3	131.0	127.2	123.8	120.9	Municipal productivity (Resident per budgeted FTE)	Indicator 1
1,137	1,292	1,307	1,510	1,622	Revenues per capita (constant $)	Indicator 2
14.3%	10.6%	20.9%	16.0%	11.9%	Restricted Revenues	Indicator 3
7.1%	5.7%	8.3%	5.3%	5.8%	Intergovernmental Revenues	Indicator 4
13.3%	12.4%	13.5%	10.5%	8.7%	Elastic Tax Revenues	Indicator 5
1,424,212	1,744,467	1,724,491	1,669,467	840,783	Taxable sales tax transaction (000)	Indicator 6
9,729,672	10,346,894	10,984,938	11,862,616	13,435,990	Property Tax Revenues (constant $)	Indicator 7
1,179	1,181	1,429	1,521	1,657	Expenditures per capita (constant $)	Indicator 8
40.4%	48.7%	54.7%	48.1%	49.5%	Benefits as a % of Salaries	Indicator 9
54.7%	53.8%	55.8%	51.5%	58.3%	Public Safety Expenditures as a % of General Fund Expenditures	Indicator 10
22.5%	21.8%	20.1%	18.1%	18.7%	General Government expenditures as a % of General Fund expenditures	Indicator 11
7.7%	7.2%	7.1%	2.1%	2.4%	Public works expenditures as a % of General Fund expenditures - **does not include transfers out**	Indicator 12
9.2%	9.8%	9.2%	8.7%	9.2%	Culture and Recreation expenditures as a % of General Fund expenditures - **does not include subsidy transfer out**	Indicator 13
47.0%	48.8%	48.5%	50.0%	49.7%	Salaries as a % of General Fund expenditures - does not include transfers out	Indicator 14
$ 3.43	$ 3.78	$ 4.10	$ 4.33	$ 4.31	General Fund Expenditures per Capita (Constant $)	Indicator 15
$ 3.61	$ 3.63	$ 4.15	$ 4.70	$ 4.30	General Fund Revenues per Capita (Constant $)	Indicator 16
$ 3.43	$ 3.78	$ 4.10	$ 4.33	$ 4.31	General Fund Expenditures per Capita (Constant $)	Indicator 17
$ 191.03	$ 199.59	$ 158.59	$ 226.75	$ 16.30	General Fund Cash per Capita	Indicator 18
701	720	540	162	148	Single Family building permits	Indicator 19
13.8%	2.7%	-25.0%	-70.0%	-8.6%	Single Family building permits growth rate	Indicator 19.1
12	18	17	56	2	Multi-Family building permits	Indicator 20
20.0%	50.0%	-5.6%	229.4%	-96.4%	Multi-Family building permits growth rate	Indicator 20.1
39	39	54	36	8	Commercial & Industrial building permits	Indicator 21
44.4%	0.0%	38.5%	-33.3%	-77.8%	Commercial & Industrial building permits growth rate	Indicator 21.1

WATER FUND

The tables below illustrate significant financial trend performance indicators.

		Fiscal Year				
		1998	**1999**	**2000**	**2001**	**2002**
Indicator 1	Current Ratio - (Current Assets/Current Liabilities)	19.11	7.94	11.99	14.08	20.39
Indicator 2	Asset Turnover (Charges for svcs/Capital assets)	18.6%	11.6%	8.7%	8.9%	8.6%
Indicator 3	Operating Income (Loss) - Op Income (loss)/Chgs 4 Svcs.	0.33	0.42	0.25	0.22	0.13
Indicator 4	Depreciation Expense - (Depreciation Expense/Total cap. assets)	1.6%	0.9%	1.7%	1.7%	1.8%
Indicator 5	Change in net assets (Change in net assets/Charges for svcs)	(0.01)	1.75	(0.03)	2.08	1.93
Indicator 6	Change in net assets vs. Total assets	-0.1%	13.7%	-0.2%	14.8%	12.6%
Indicator 7	Change in net assets vs. Operating cash flow	(0.02)	3.71	(0.32)	5.04	5.82
Indicator 8	Debt repayment	0.17	0.09	0.16	0.16	0.20
Indicator 9	Operating $ flow vs. Change in net assets	(58.96)	0.27	(3.09)	0.20	0.17
Indicator 10	Change in current assets vs. Change in net assets	(26.19)	1.41	54.80	0.43	0.57
Indicator 11	Change in current liabilities vs. Change net assets	(0.43)	0.25	9.64	0.02	(0.00)
Indicator 12	$ flow from operations/Charges from services	0.34	0.47	0.10	0.41	0.33
Indicator 13	Salaries as a percentage of operating expenses	21.3%	24.3%	24.1%	21.9%	19.6%
Indicator 14	Benefits as a percentage of operating expenses	8.6%	10.9%	10.0%	8.9%	9.2%
Indicator 15	Cost to process one gallon of water	0.00109662	0.00083888	0.00104171	0.00105385	0.00100517

Fiscal Year						
2003	**2004**	**2005**	**2006**	**2007**		
14.00	10.69	3.07	6.02	4.36	Current Ratio - (Current Assets/Current Liabilities)	Indicator 1
9.1%	9.2%	6.5%	8.1%	8.8%	Asset Turnover (Charges for svcs/Capital assets)	Indicator 2
0.15	0.00	(0.25)	(0.02)	(0.03)	Operating Income (Loss) - Op Income (loss)/Chgs 4 Svcs.	Indicator 3
1.9%	2.8%	2.7%	2.5%	2.5%	Depreciation Expense - (Depreciation Expense/Total cap. assets)	Indicator 4
0.86	0.93	0.26	0.44	0.29	Change in net assets (Change in net assets/Charges for svcs)	Indicator 5
6.0%	6.7%	1.5%	3.2%	2.3%	Change in net assets vs. Total assets	Indicator 6
2.02	2.91	0.68	13.80	0.95	Change in net assets vs. Operating cash flow	Indicator 7
0.14	0.18	0.16	3.13	0.24	Debt repayment	Indicator 8
0.50	0.34	1.47	0.07	1.05	Operating $ flow vs. Change in net assets	Indicator 9
0.20	(0.12)	(4.70)	0.21	(1.19)	Change in current assets vs. Change in net assets	Indicator 10
0.10	0.06	1.26	(0.52)	0.04	Change in current liabilities vs. Change net assets	Indicator 11
0.43	0.32	0.39	0.03	0.31	$ flow from operations/Charges from services	Indicator 12
19.5%	18.4%	18.7%	19.2%	18.2%	Salaries as a percentage of operating expenses	Indicator 13
8.4%	10.1%	10.6%	9.9%	9.7%	Benefits as a percentage of operating expenses	Indicator 14
0.00138738	0.00171792	0.00313263	0.00300823	0.002091	Cost to process one gallon of water	Indicator 15

SEWER FUND

The tables below illustrate significant financial trend performance indicators.

		Fiscal Year				
		1998	**1999**	**2000**	**2001**	**2002**
Indicator 1	Current Ratio - (Current Assets/Current Liabilities)	3.78	2.80	2.04	1.53	1.13
Indicator 2	Asset Turnover (Charges for svcs/capital assets)	10.0%	8.3%	7.1%	5.7%	5.7%
Indicator 3	Operating Income (Loss) - Op Income (loss)/Chgs 4 Svcs.	-0.31	-0.37	-0.25	-1.59	-1.26
Indicator 4	(Depreciation Expense/Total cap. Assets)	2.5%	2.0%	1.9%	2.0%	2.5%
Indicator 5	Change in net assets (Change in net assets/charges for svcs)	2.18	0.56	4.45	2.31	0.84
Indicator 6	Change in net assets vs. total assets	17.4%	3.9%	25.8%	11.0%	4.4%
Indicator 7	Change in net assets vs. operating cash flow	-8.58	-14.58	4.98	-3.77	-0.51
Indicator 8	Debt repayment	-0.16	-1.20	0.00	0.00	0.00
Indicator 9	Operating $ flow vs. change in net assets	-0.12	-0.07	0.20	-0.27	-1.98
Indicator 10	Change in current assets vs. change in net assets	-0.38	-0.98	0.29	0.07	-2.00
Indicator 11	Change in current liabilities vs. change net assets	0.02	0.11	0.20	0.27	-0.93
Indicator 12	$ flow from operations/charges from services	-0.25	-0.04	0.89	-0.61	-1.65
Indicator 13	Salaries as a percentage of operating expenses	30.6%	29.9%	32.6%	14.3%	15.9%
Indicator 14	Benefits as a percentage of operating expenses	12.3%	11.9%	13.4%	5.8%	7.3%

Fiscal Year						
2003	**2004**	**2005**	**2006**	**2007**		
1.04	1.61	1.71	2.39	2.89	Current Ratio - (Current Assets/Current Liabilities)	Indicator 1
7.5%	15.6%	15.1%	14.4%	13.6%	Asset Turnover (Charges for svcs/capital assets)	Indicator 2
-0.51	0.39	0.05	0.29	0.25	Operating Income (Loss) - Op Income (loss)/Chgs 4 Svcs.	Indicator 3
2.6%	2.6%	3.0%	3.1%	3.1%	(Depreciation Expense/Total cap. Assets)	Indicator 4
1.14	1.37	0.46	0.52	0.47	Change in net assets (Change in net assets/charges for svcs)	Indicator 5
7.9%	19.3%	6.4%	6.6%	5.8%	Change in net assets vs. total assets	Indicator 6
-9.76	3.92	1.38	1.00	1.15	Change in net assets vs. operating cash flow	Indicator 7
0.00	0.04	0.04	0.03	0.03	Debt repayment	Indicator 8
-0.10	0.25	0.72	1.00	0.87	Operating $ flow vs. change in net assets	Indicator 9
0.07	0.24	-0.23	0.55	-0.29	Change in current assets vs. change in net assets	Indicator 10
0.13	0.05	-0.19	0.03	-0.24	Change in current liabilities vs. change net assets	Indicator 11
-0.12	0.35	0.34	0.52	0.41	$ flow from operations/charges from services	Indicator 12
17.8%	21.4%	18.0%	28.0%	26.0%	Salaries as a percentage of operating expenses	Indicator 13
6.6%	10.7%	10.6%	14.7%	14.8%	Benefits as a percentage of operating expenses	Indicator 14

SOLID WASTE FUND

The tables below illustrate significant financial trend performance indicators.

		Fiscal Year				
		1998	**1999**	**2000**	**2001**	**2002**
Indicator 1	Current Ratio - (Current Assets/Current Liabilities)	0.50	0.36	1.40	2.21	1.64
Indicator 2	Asset Turnover (Charges for svcs/capital assets)	5.22	6.09	4.48	7.37	10.25
Indicator 3	Operating Income (Loss) - Op Income (loss)/Chgs 4 Svcs.	0.10	-0.11	0.01	0.10	0.06
Indicator 4	Depreciation Expense - (Depreciation Expense/Total	0.30	0.31	0.17	0.31	0.33
Indicator 5	Change in net assets (Change in net assets/charges for svcs)	0.00	-0.17	-0.03	0.05	-0.07
Indicator 6	Change in net assets vs. total assets	0.00	-0.53	-0.08	0.15	-0.27
Indicator 7	Change in net assets vs. operating cash flow	0.01	10.81	-18.71	0.42	-0.65
Indicator 8	Debt repayment	0.38	-2.16	21.44	0.29	0.24
Indicator 9	Operating $ flow vs. change in net assets	129.69	0.09	-0.05	2.35	-1.54
Indicator 10	Change in current assets vs. change in net assets	65.54	-0.21	-1.55	1.51	0.75
Indicator 11	Change in current liabilities vs. change net assets	38.02	-1.13	7.15	-0.04	-0.02
Indicator 12	from services	0.10	-0.02	0.00	0.12	0.11
Indicator 13	Salaries as a percentage of operating expenses	18.5%	18.0%	19.7%	26.1%	26.3%
Indicator 14	Benefits as a percentage of operating expenses	7.6%	8.2%	8.7%	10.3%	12.9%
Indicator 15	Cost per ton hauled	$ 153.93	$ 125.75	$ 142.93	$ 137.79	$ 142.89

Fiscal Year						
2003	**2004**	**2005**	**2006**	**2007**		
1.28	5.98	6.64	1.89	2.08	Current Ratio - (Current Assets/Current Liabilities)	Indicator 1
5.62	8.66	6.35	3.21	3.25	Asset Turnover (Charges for svcs/capital assets)	Indicator 2
0.16	0.36	0.24	-0.07	0.17	Operating Income (Loss) - Op Income (loss)/Chgs 4 Svcs.	Indicator 3
0.14	0.36	0.26	0.14	0.28	Depreciation Expense - (Depreciation Expense/Total	Indicator 4
0.04	0.30	0.18	-0.18	0.02	Change in net assets (Change in net assets/charges for svcs)	Indicator 5
0.11	0.62	0.23	-0.32	0.04	Change in net assets vs. total assets	Indicator 6
0.21	0.83	0.66	-7.29	0.10	Change in net assets vs. operating cash flow	Indicator 7
0.00	0.11	0.31	1.33	0.34	Debt repayment	Indicator 8
4.76	1.21	1.52	-0.14	10.20	Operating $ flow vs. change in net assets	Indicator 9
0.77	0.70	1.44	2.01	0.53	Change in current assets vs. change in net assets	Indicator 10
1.25	-0.20	0.18	-0.21	-0.22	Change in current liabilities vs. change net assets	Indicator 11
0.18	0.36	0.27	0.02	0.25	from services	Indicator 12
26.5%	30.4%	28.7%	22.7%	29.9%	Salaries as a percentage of operating expenses	Indicator 13
10.9%	15.4%	16.9%	11.5%	16.6%	Benefits as a percentage of operating expenses	Indicator 14
$ 118.08	$ 91.74	$ 92.33	$ 146.16	$ 155.16	Cost per ton hauled	Indicator 15