

Indicator number and title	Notes from "Commentary" section	Notes from "Further analysis" section (specify additional data requirements)	Notes from figures 26 and 27	Develop indicator? (yes/no)
1 Revenues per capita				
2 Restricted revenues				
3 Inter-governmental revenues				
4 Elastic revenues				
5 One-time revenues				
6 Tax revenues				

Indicator number and title	Notes from "Commentary" section	Notes from "Further analysis" section (specify additional data requirements)	Notes from figures 26 and 27	Develop indicator? (yes/no)
7 Uncollected property taxes				
8 User charge coverage				
9 Revenue shortfalls or surpluses				
10 Expenditures per capita				
11 Expenditures by function				
12 Employees per capita				

Indicator number and title	Notes from "Commentary" section	Notes from "Further analysis" section (specify additional data requirements)	Notes from figures 26 and 27	Develop indicator? (yes/no)
13 Fixed costs				
14 Fringe benefits				
15 Operating deficit or surplus				
16 Enterprise operating position				
17 Fund balances				
18 Liquidity				

Indicator number and title	Notes from "Commentary" section	Notes from "Further analysis" section (specify additional data requirements)	Notes from figures 26 and 27	Develop indicator? (yes/no)
19 Current liabilities				
20 Long-term debt				
21 Debt service				
22 Overlapping debt				
23 Pension obligations				
24 Pension assets				

Indicator number and title	Notes from "Commentary" section	Notes from "Further analysis" section (specify additional data requirements)	Notes from figures 26 and 27	Develop indicator? (yes/no)
25 Post employment benefits				
26 Maintenance effort				
27 Capital outlay				
28 Population				
29 Population density				
30 Population under 18 and over 64				

Indicator number and title	Notes from "Commentary" section	Notes from "Further analysis" section (specify additional data requirements)	Notes from figures 26 and 27	Develop indicator? (yes/no)
31 Personal income per capita				
32 Poverty households or public assistance recipients				
33 Property value				
34 Top five taxpayers				
35 Home ownership				
36 Vacancy rates				

Indicator number and title	Notes from "Commentary" section	Notes from "Further analysis" section (specify additional data requirements)	Notes from figures 26 and 27	Develop indicator? (yes/no)
37 Crime rate				
38 Employment base				
39 Business activity				
40 Mandated activities				
41 Restrictions on fiscal powers				
42 Disaster risk				

Line	Description	Used for indicator number	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
	General, special revenue, and debt service funds only¹						
1	Cash						
2	Short-term investments						
3	Cash and short-term investments (line 1 plus line 2)	18					
4	Accounts payable (vouchers)						
5	Accrued liabilities						
6	Short-term debt						
7	Current portion of long-term debt						
8	Other current liabilities						
9	Total current liabilities (sum of lines 4 through 8)	18, 19					
	Other general data						
10	Net direct bonded long-term debt ²	20					
11	Long-term overlapping bonded debt ³	22					
12	General fund operating deficit or surplus ⁴	15					

Line	Description	Used for indicator number	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
13	Enterprise operating income or working capital ⁵	16					
14	Fund balances ⁶						
15	Encumbrances and other reservations against fund balances ⁶						
16	Unreserved fund balances (available for appropriation) (line 14 minus line 15) ⁶	17					
17	Uncollected property taxes ⁷	7					
18	Net property tax levy ⁷	7					

Line	Description	Used for indicator number	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
	Local operating revenues ²						
1	Property, sales, and income tax revenues	6					
2	Revenues from fees and user charges that are intended to support service costs identified on Data Assembly Worksheet 3, line 16 ³	8					
3	Revenues from other fees and user charges						
4	Other local revenues: ⁴ List individual sources if the source provides more than 5% of total revenues						
5	Aggregate for sources that are individually less than 5% of total revenues						
6	Total local operating revenues (sum of lines 1-5)						
	Nonlocal operating revenues ²						
7	Intergovernmental operating revenues	3					
8	Other nonlocal operating revenues						
9	Total nonlocal operating revenues (line 7 plus line 8)						

10	<i>Gross operating revenues</i> ¹ (line 6 plus line 9)	3					
Line	Description	Used for indicator number	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
11	LESS: revenues restricted to capital improvements (see section A of note 1)						
12	LESS: mandated capital improvement transfers and special-purpose revenues (see sections B and C of note 1)						
13	<i>Net operating revenues</i> (line 10 minus line 11 minus line 12)	1, 2, 4, 5, 9, 15, 17, 19, 21					
14	Restricted operating revenues ⁵	2					
15	Elastic operating revenues ⁶	4					
16	One-time operating revenues ⁷	5					
17	Budgeted net operating revenues ⁸	9					

Line	Description	Used for indicator number	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
	Net operating expenditures¹						
1	Salaries and wages ²	14, 23					
2	Fringe benefits ³	14					
3	Supplies (commodities)						
4	Purchased or contracted services						
5	Capital outlay ⁴	27					
	Net direct debt service⁵						
6	Principal (long-term debt only)						
7	Interest (long- and short-term debt)						
8	Total net direct debt service (line 6 plus line 7)	21					
9	Other expenditures						
10	Transfers to internal service funds <i>if not</i> already included above						
11	Total net operating expenditures (sum of lines 1, 2, 3, 4, 5, 8, 9, and 10)	10, 11, 13, 27, 40					
	Other data						
12	Number of municipal employees ⁶	12, 25					
Line	Description	Used for indicator number	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5

13	Liability for unused vacation leave ⁷	25					
14	Liability for unused sick leave ⁷	25					
15	Unfunded actuarial accrued liability for retiree health insurance ⁸	25					
16	Expenditures for services for which there is a fee or user charge ⁹	8					
	<i>Operating expenditures by function</i> ¹⁰						
17	General and administrative	11					
18	Judicial	11					
19	Highways and roads	11					
20	Public safety	11					
21	Health and welfare	11					
22	Retirement	11					
23	Intergovernmental	11					
24	Debt service	11					

Line	Description	Used for indicator number	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Debt service ³						
2	Expenditures for state-mandated activities ⁴	40					
3	Expenditures for federally-mandated activities ⁴	40					
4	Expenditures for court-ordered activities ⁴	40					
5	Pension payments						
6	Lease-purchase payments						
7	Other long-term contracts						
8	Other fixed costs						
9	Total fixed costs (sum of lines 1 through 8)	13					

Line	Description	Used for indicator number	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
	<i>Amount of and expenditures for repair and maintenance of:</i>						
1	Residential streets - Dollar expenditures - Amount (quantity) ²	26					
2	Arterial streets - Dollar expenditures - Amount (quantity)	26					
3	Curbs and sidewalks - Dollar expenditures - Amount (quantity)	26					
4	Buildings - Dollar expenditures - Amount (quantity)	26					
5	Park facilities - Dollar expenditures - Amount (quantity)	26					
6	Bridges - Dollar expenditures - Amount (quantity)	26					
7	Other ³	26					

Line	Description	Used for indicator number	Fiscal year data				
			Year 1	Year 2	Year 3	Year 4	Year 5
1	Unfunded actuarial accrued liability ²	23					
2	Pension plan receipts ³	24					
3	Pension plan assets	24					
4	Pension benefits paid ⁴	24					
5	Investment income	24					

Line	Description	Used for indicator number	Long-run historical database ²		Current year updates ¹			
			1990	2000	Year 1	Year 2	Year 3	Year 4
1	Population	1, 10, 12, 20, 22, 23, 28, 29, 30, 31						
2	Population under 18	30						
3	Population over 64	30						
4	Personal income	20, 31						
5	Poverty households	32						
6	Public assistance recipients	32						
7	Jurisdiction area in square miles	29						
8	Assessed valuation	1, 10, 20, 22, 23, 34						
9	Market and/or assessed value of residential property	33						
10	Market and/or assessed value of commercial property	33						
11	Market and/or assessed value of industrial property	33						
12	Top five taxpayers assessed value	34						
13	Residential households	1, 10, 32						

Line	Description	Used for indicator number	Long-run historical database ²		Current year updates ¹			
			1990	2000	Year 1	Year 2	Year 3	Year 4
14	Home ownership rate	35						
15	Residential vacancy rate	36						
16	Commercial vacancy rate	36						
17	Industrial vacancy rate	36						
18	Local unemployment rate	38						
19	Number of jobs in the community	1, 10, 38						
20	Retail sales	39						
21	Number of business units	39						
22	Gross business receipts	39						
23	Crime rate	37						