

CITY OF LAS VEGAS

REVENUE REPORT

FIRST QUARTER FY2009



SEPTEMBER 30, 2008

City of Las Vegas
Quarterly Revenue Report
Fiscal Year 2008-2009

TABLE OF CONTENTS

	<u>Page</u>
FY2009 First Quarter Revenue Highlights	1
General Fund Revenue Summary	2
Intergovernmental Summary	3
State Shared Revenues	4
Interlocal Cooperative Agreements	5
Other Local Government Shared Revenues	6
Taxes Summary	7
Ad Valorem Property Tax	8
Room Tax	9
Licenses and Permits Summary	10
Business Licenses	11
Liquor Licenses	12
City Gaming Licenses	13
Franchise Fees	14
Other Licenses and Permits	15
Charges for Services Summary	16
Planning and Development Fees	17
Corrections Charges	18
Reimbursable Charges	19
Municipal Court Charges	20
Other Fees	21
Miscellaneous Fees	22
Transportation Fees	23
EMS Transports	24
Fines and Forfeits Summary	25
Court Fines	26
Forfeited Bail	27
Miscellaneous Revenue Summary	28
Interest Earnings	29
Rentals	30
Other	31
Selected Enterprise Revenues	
Building Permits	32
Sewer Connection Fees	33
Correlation between Sewer Connection Fees and Building Permits	34
Parking Revenue	35

FY2009 First Quarter Revenue Highlights

General Fund revenues for the first quarter of FY2009 increased \$3.4 million—4.1%. The first quarter of FY2008 had an increase of \$1.05 million (1.3%) compared to the same period in FY2007. The following highlights are offered for the City's major revenue categories:

- Intergovernmental revenues decreased 4.7% (approximate decline of \$1.0 million). Consolidated tax, which accounts for 95% of the revenue in the category, declined 4.2% (approximately \$838 thousand). Clark County taxable sales during the first quarter declined -4.9% compared to the same period in the prior year.
- Taxes in the first quarter of FY2009 increased 4.1% (roughly \$1.2 million) compared to the prior year. Real Property Taxes increased 4.79% while Personal Property dropped -26.38%. The drop in Personal Property taxes can be linked to the troubled economy.
- Licenses and Permits increased 3.1% (approximately \$654 thousand) in the first quarter of FY2009. Franchise Fees increased 7.7% (\$1.1 million) due to a healthy increase in the Electric Utility Franchise fees—slightly higher rates and more demand were the stimulus.
- Charges for Services increased 14.5% (approximately \$950 thousand) in the first quarter of FY2009. EMS transports increased 88.5% (approximately \$458 thousand) due to a fee increase and more transports.
- Fines and Forfeits increased 33.1% (roughly \$1.3 million) in the first quarter of FY2009. Court Fines increased 32.7% (approximately \$1.2 million) due to the addition of the Traffic Commissioner and better collection efforts.
- Miscellaneous fees increased 38% (approximately \$285 thousand) due to additional rents (roughly \$678 thousand) provided by the City's new building the "Atrium". On the downside, Other Miscellaneous declined due to a large first quarter in FY2008 where some large extraordinary payments were received.

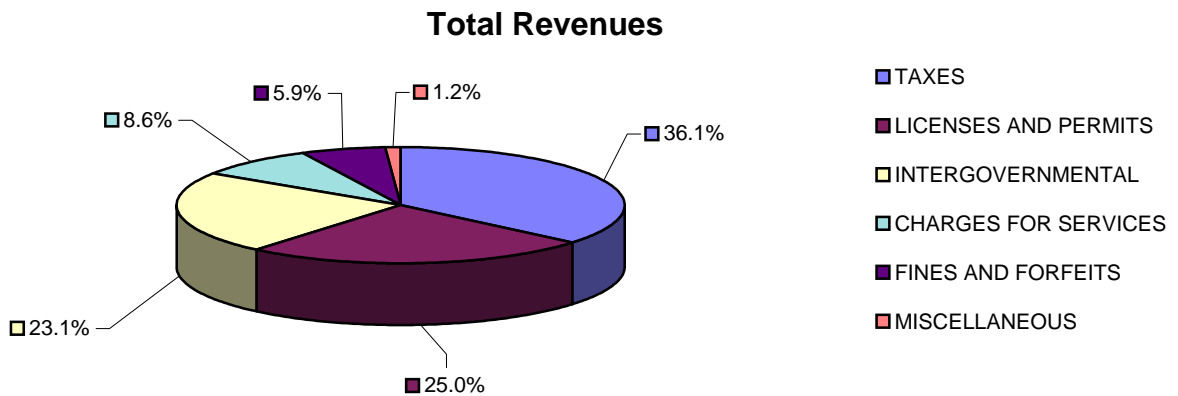
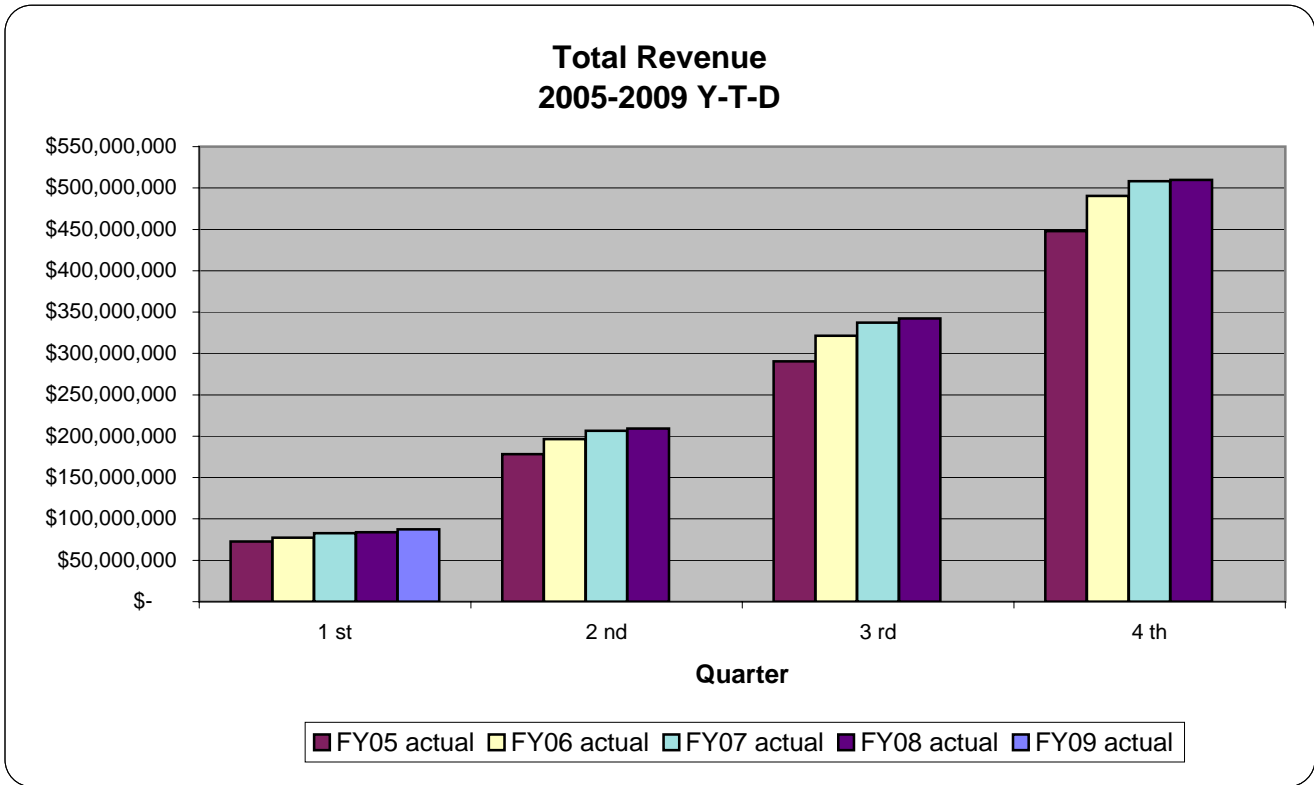
Selected Enterprise Fund Revenue:

- Building permits and Sewer Connection fees decreased -15.1% (\$282 thousand) and -3.3% (\$63 thousand), respectively, through first quarter of FY2009. The decline was due to the weak economy.
- Parking revenues increased 17.2% (\$183 thousand). The increase was due to more aggressive collection efforts including the Parking Moratorium held in July and August which gave the citation holder the opportunity to pay without having to remit the associated late fees.

GENERAL FUND REVENUE SUMMARY

TOTAL REVENUES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 72,766,376	\$ 77,508,699	\$ 82,817,017	\$ 83,871,643	\$ 87,300,584	
2 nd	178,409,856	196,458,762	206,355,511	209,404,291	-	
3 rd	290,574,120	321,373,591	337,092,683	342,159,784	-	
4 th	447,793,603	490,292,702	508,110,241	509,889,134	-	520,444,725

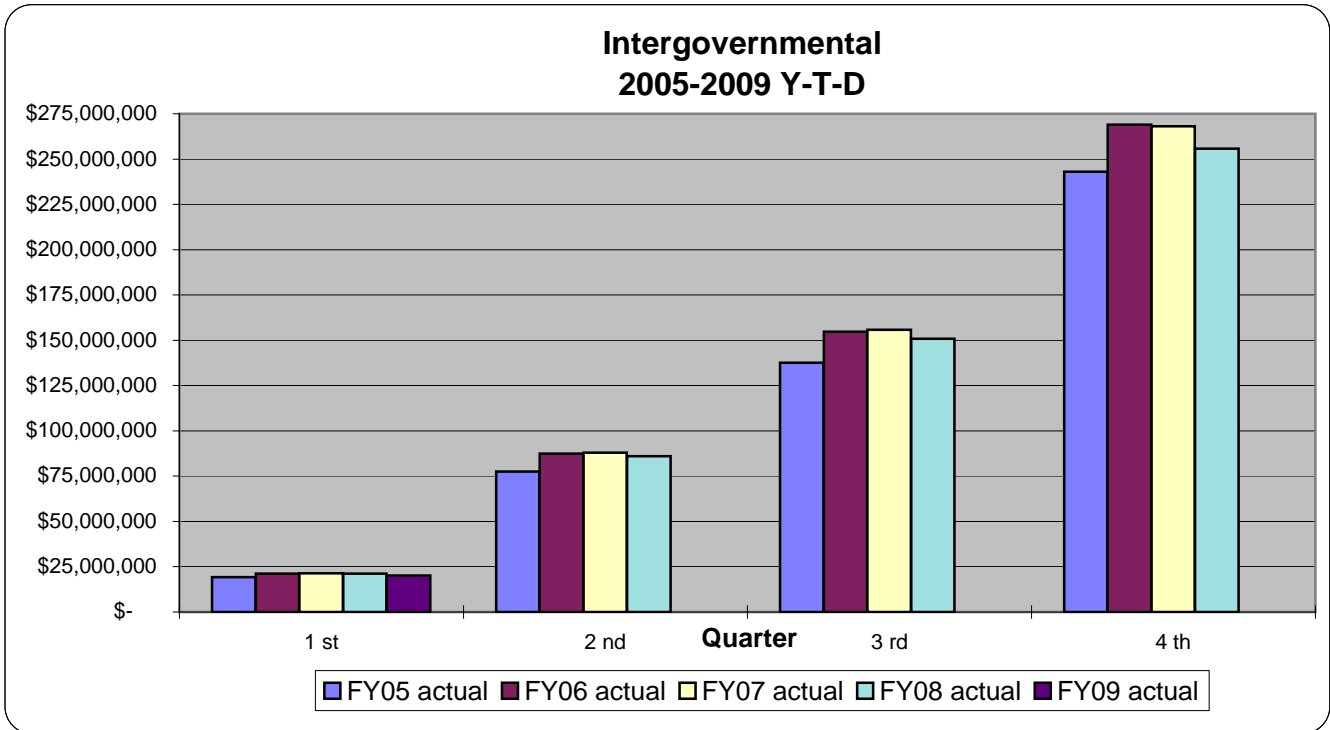
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	16%	16%	16%	16%	17%
2nd qtr/4th qtr	40%	40%	41%	41%	
3rd qtr/4th qtr	65%	66%	66%	67%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



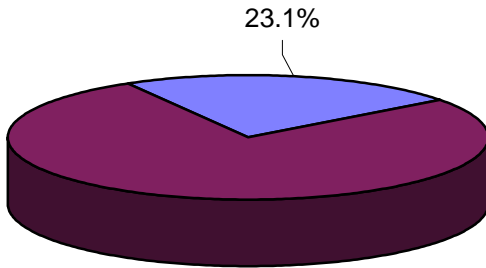
GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL SUMMARY STATISTICS

INTERGOVERNMENTAL						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 19,266,691	\$ 21,223,916	\$ 21,344,423	\$ 21,184,089	\$ 20,189,880	
2 nd	77,545,085	87,510,009	88,020,488	85,961,742	-	
3 rd	137,633,824	154,724,348	155,836,769	150,819,023	-	
4 th	243,007,735	269,024,533	268,063,691	255,709,570	-	256,893,473

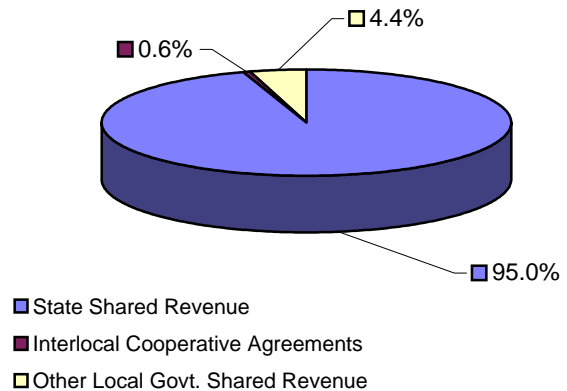
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	8%	8%	8%	8%	8%
2nd qtr/4th qtr	32%	33%	33%	34%	
3rd qtr/4th qtr	57%	58%	58%	59%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**Intergovernmental as a % of
Total Revenue**



Intergovernmental by Subcategories



GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

STATE SHARED REVENUES

		<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter							
1 st	\$	17,960,309	\$ 20,038,393	\$ 20,245,543	20,018,880	19,180,809	
2 nd		75,242,781	85,161,371	85,777,716	83,676,311	-	
3 rd		134,322,321	151,252,746	152,381,402	147,411,207	-	
4 th		238,040,871	264,253,250	263,297,628	251,002,515	-	252,220,831

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	8%	8%	8%	8%	8%
2nd qtr/4th qtr	32%	32%	33%	33%	
3rd qtr/4th qtr	56%	57%	58%	59%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

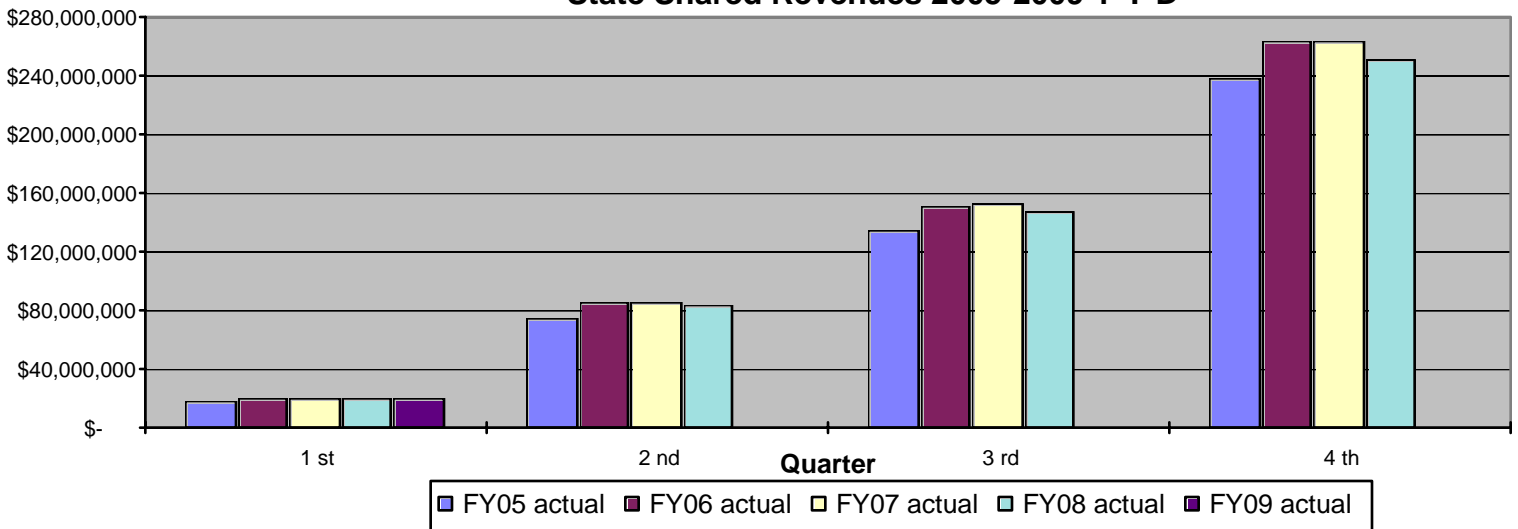
Trend Analysis--State Shared Revenues

State Shared Revenues decreased \$838,071 (-4.19%) in the first quarter of FY2009 compared to the same period in the prior year. The decline in revenue can be attributed to the fiscal crisis and the state of the local and national economies. Locally, State taxable sales in July were down 5.2% compared to July of 2007--Clark County taxable sales were down 4.9%.

Consolidated tax, which consists of six different revenue sources, accounts for the majority of the revenue in the category. The six revenue sources are pooled at the County level and are distributed (by the State Treasurers office) to the local governments under a two tiered formula. A base amount of revenue was initially established under the 1997 legislature and it has been adjusted each calendar year by the change in CPI to create the ensuing year base allocation. Accordingly, the City receives a base monthly allocation (calculated by the increase in CPI applied to prior years total distributions) and any excess collections above the base amount. Any excess collections are distributed based on a formula that incorporates population and growth statistics. The increase in the CPI used to calculate FY2009 base amounts was 4.1%.

As a side note, the first quarter year to date figure is only one month of revenue (July). The Consolidated Tax Distribution for August and September are received in October and November and are recorded in the month of receipt--an accrual is not made.

State Shared Revenues 2005-2009 Y-T-D

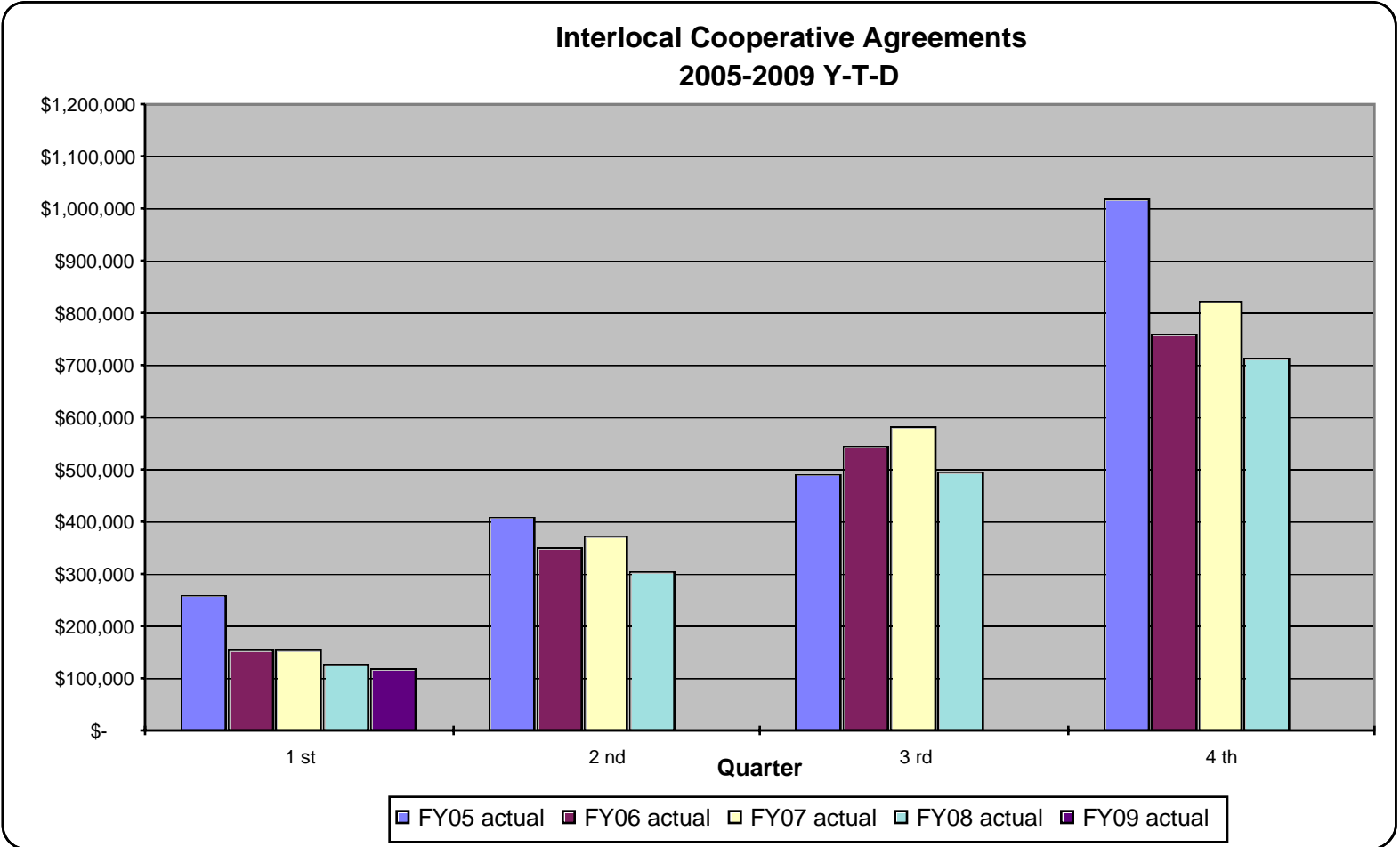


GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

INTERLOCAL COOPERATIVE AGREEMENTS						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 260,177	\$ 153,929	\$ 154,800	\$ 127,037	\$ 117,556	
2 nd	408,214	351,187	371,049	306,276	-	
3 rd	489,323	544,176	581,402	495,574	-	
4 th	1,017,233	758,824	824,557	713,546	-	804,604

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	26%	20%	19%	18%	15%
2nd qtr/4th qtr	40%	46%	45%	43%	
3rd qtr/4th qtr	48%	72%	71%	69%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Interlocal Cooperative Agreements
 Interlocal Agreements decreased \$9,481 (-7.46%) compared to the prior year. Reimbursed From Other Governments is the lone item in the category.



GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

OTHER LOCAL GOVT. SHARED REVENUES

	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY09 budget
Quarter						
1 st	\$ 1,046,205	\$ 1,031,594	\$ 944,080	\$ 1,038,172	\$ 891,515	
2 nd	1,894,090	1,997,451	1,871,723	1,979,155	-	
3 rd	2,822,180	2,927,426	2,873,965	2,912,242	-	
4 th	3,949,631	4,012,459	3,941,506	3,993,509	-	3,868,038

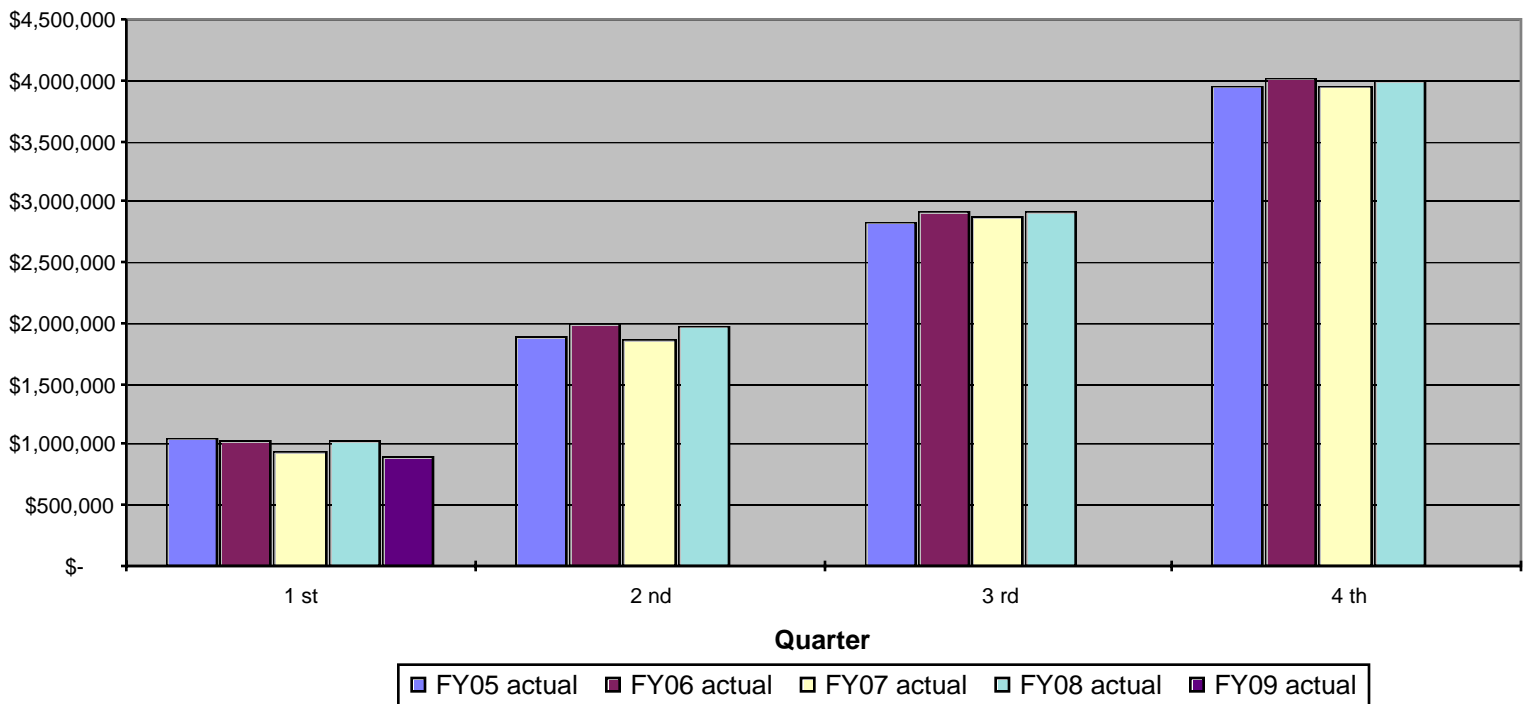
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1 st qtr/4th qtr	26%	26%	24%	26%	23%
2nd qtr/4th qtr	48%	50%	47%	50%	
3rd qtr/4th qtr	71%	73%	73%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Other Local Govt. Shared Revenues

First quarter revenue for FY2009 decreased \$146,657 (-14.13%). The revenue category consists of County Gaming Licenses, Contributions from other Governments, and Pay in Lieu of Taxes. County Gaming Licenses is the only source of revenue that is material to the category.

The County collects gaming taxes from various City gambling establishments and subsequently distributes the proceeds to the City. County Gaming Licenses are levied upon the casino on a monthly basis per slot machine, per table game, and other miscellaneous games at varying rates depending on the type of game. These fees are paid quarterly in advance. A review of the Gaming Control Boards "Gaming Revenue Report", for the three month period ending September 30, 2008, indicated that the number of games/tables and the number of slot machines in the downtown Las Vegas area decreased -1.95% and -2.67%--respectively. In addition, the gaming win for the same three month period declined -11.45% for the downtown Las Vegas area.

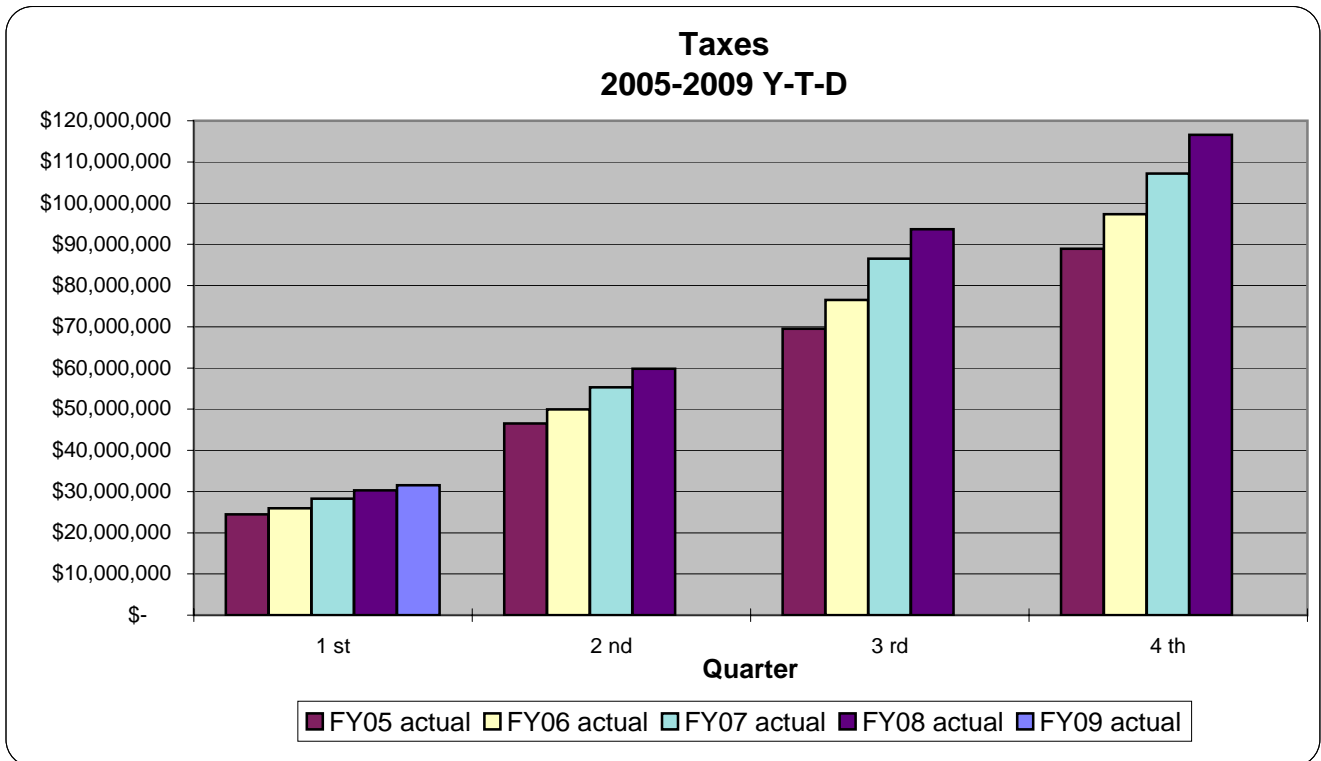
**Other Local Govt. Shared Revenues
2005-2009 Y-T-D**



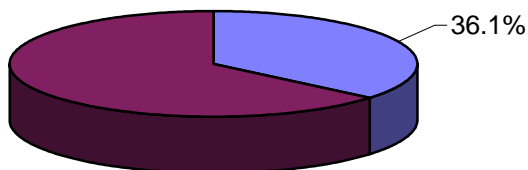
GENERAL FUND REVENUE CATEGORY- TAXES SUMMARY STATISTICS

TAXES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 24,485,783	\$ 25,911,851	\$ 28,233,767	\$ 30,309,782	\$ 31,552,619	
2 nd	46,493,604	49,949,727	55,279,105	59,781,187	-	
3 rd	69,491,138	76,517,332	86,515,657	93,675,356	-	
4 th	88,933,345	97,319,395	107,158,919	116,574,425	-	122,489,711

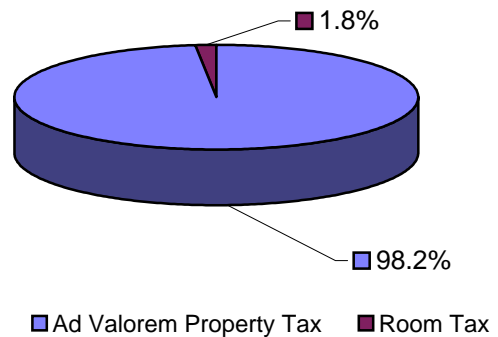
Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	28%	27%	26%	26%	26%
2nd qtr/4th qtr	52%	51%	52%	51%	
3rd qtr/4th qtr	78%	79%	81%	80%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



Taxes as a % of Total Revenue



Taxes by Subcategories



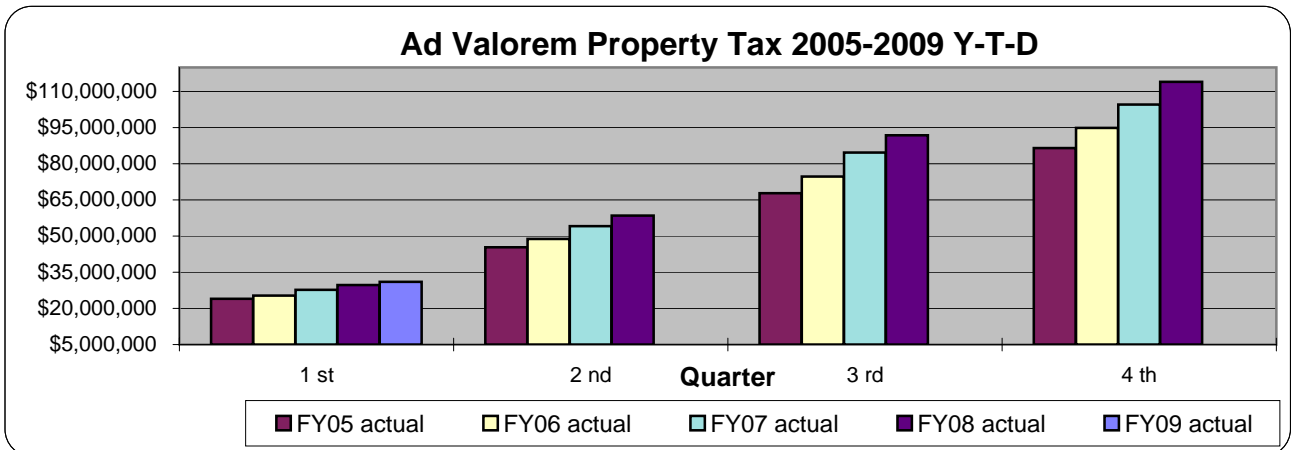
GENERAL FUND REVENUE CATEGORY- TAXES

AD VALOREM PROPERTY TAX						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$23,996,983	\$25,338,912	\$27,700,664	\$29,709,278	\$31,000,182	
2 nd	45,427,546	48,780,677	54,133,627	58,508,530	-	
3 rd	67,867,793	74,767,298	84,719,193	91,791,589	-	
4 th	86,574,323	94,864,021	104,642,849	113,965,913	-	119,795,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	28%	27%	26%	26%	26%
2nd qtr/4th qtr	52%	51%	52%	51%	
3rd qtr/4th qtr	78%	79%	81%	81%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Assessed Value and Ad Valorem Tax Rate Trend Analysis:					
	2005	2006	2007	2008	2009
Allowed Tax Rate	0.8594	0.8595	0.8628	0.8644	0.8655
Tax Rate Levied	0.6765	0.6765	0.6765	0.6765	0.6765
% = levied/allowable	79%	79%	78%	78%	78%
Assessed Valuation	12.72 billion	16.48 billion	22.03 billion	24.65 billion	24.99 billion
% change from prior year	10.80%	29.57%	33.68%	11.89%	1.38%

Trend Analysis--Ad Valorem Property Tax
 Ad Valorem Property Tax increased \$1,290,904 (4.35%) through the first quarter of FY2009 compared to the same period in the prior year. The line item consists of Real Property Tax and Personal Property Tax. Real Property Tax increased \$1,403,486 (4.79%) while Personal Property Taxes declined \$112,531 (-26.38%). The increase noted for Real Property Tax was due to two factors--1) the tax cap implemented in FY2006, as a result of the 2005 Legislature and 2) new property added to the roles.
 The tax cap put a limit on how much a property owners tax liability could increase. The cap for residential property was set at 3% while investment/commercial properties were capped at 8%. Currently, approximately 80% of the properties have a cap of 3%. The decline in Personal Property Taxes can be attributed to the faltering economy.



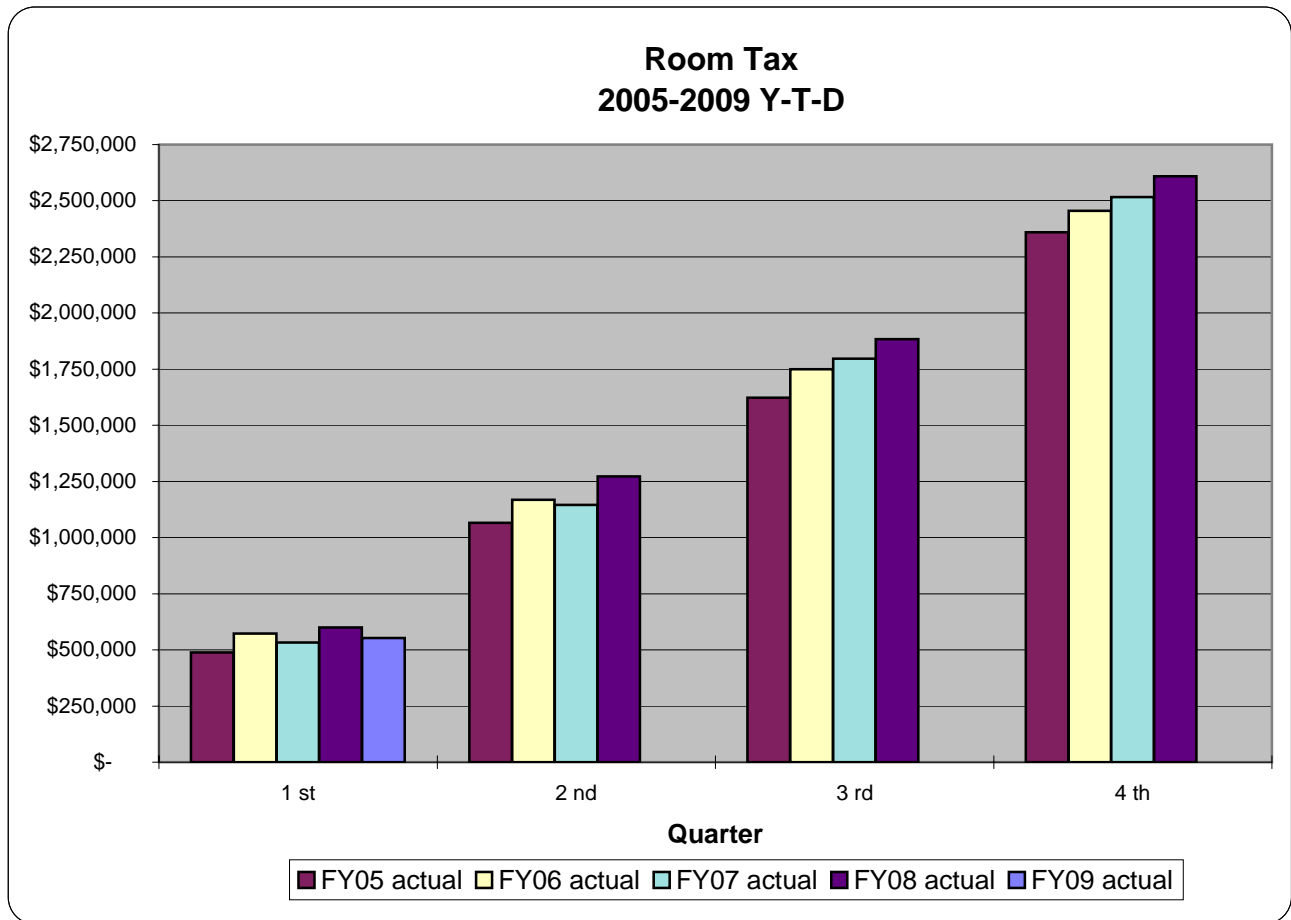
GENERAL FUND REVENUE CATEGORY- TAXES

ROOM TAX						
	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY09 budget
Quarter						
1 st	\$ 488,800	\$ 572,939	\$ 533,103	\$ 600,504	\$ 552,437	
2 nd	1,066,058	1,169,050	1,145,478	1,272,657	-	
3 rd	1,623,345	1,750,034	1,796,464	1,883,767	-	
4 th	2,359,022	2,455,374	2,516,070	2,608,512	-	2,694,711

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	21%	23%	21%	23%	21%
2nd qtr/4th qtr	45%	48%	46%	49%	
3rd qtr/4th qtr	69%	71%	71%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Room Tax

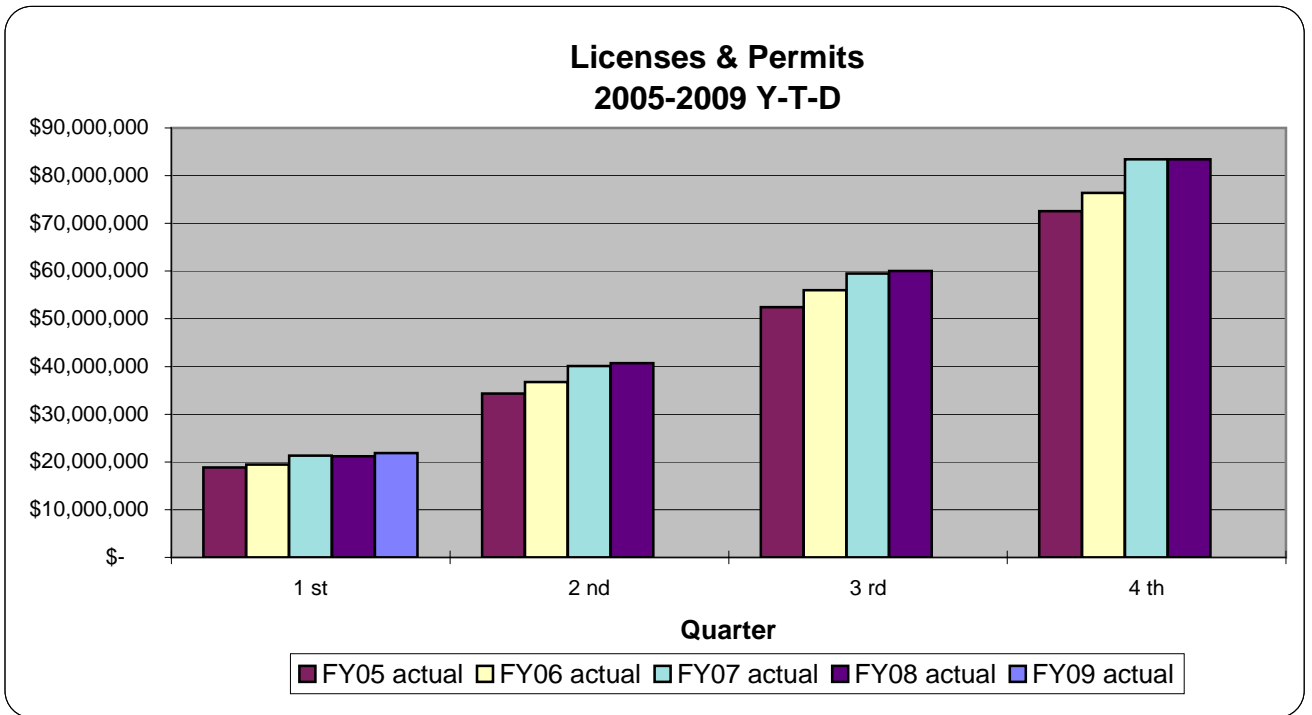
Room Tax revenue through the first quarter of FY2009 decreased \$48,067 (8%) compared to the same period in the prior year. The decline in revenue can be attributed to the struggling economy. Specifically, from a Room Tax perspective, per a review of the Las Vegas Convention and Visitor's Authority's website, almost all major gauges were down through the first quarter of FY2009. Most notably, visitor volumes, convention attendance, occupancy levels, airline passengers, auto traffic, and gaming revenue were all down.



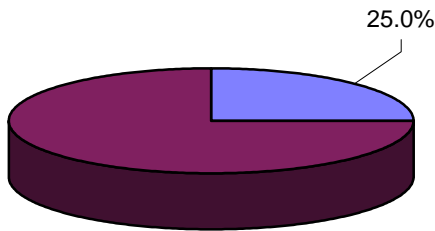
GENERAL FUND REVENUE CATEGORY- LICENSE AND PERMITS SUMMARY STATISTICS

LICENSES & PERMITS						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 18,812,586	\$ 19,417,720	\$ 21,314,864	\$ 21,183,555	\$ 21,838,073	
2 nd	34,343,297	36,727,180	40,112,099	40,709,002	-	
3 rd	52,436,576	56,018,820	59,472,695	60,034,829	-	
4 th	72,594,609	76,366,795	83,429,429	83,402,354	-	85,100,012

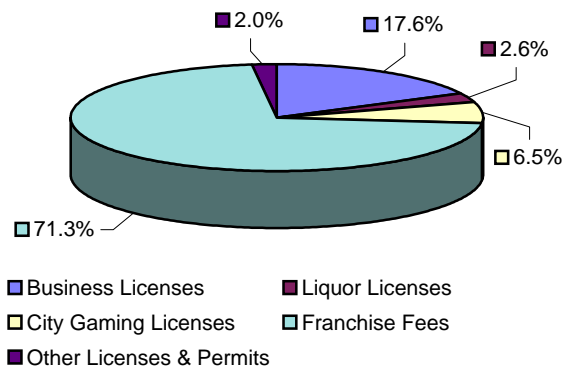
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	26%	25%	26%	25%	26%
2nd qtr/4th qtr	47%	48%	48%	49%	
3rd qtr/4th qtr	72%	73%	71%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



Licenses & Permits as a % of Total Revenue



Licenses & Permits by Subcategories



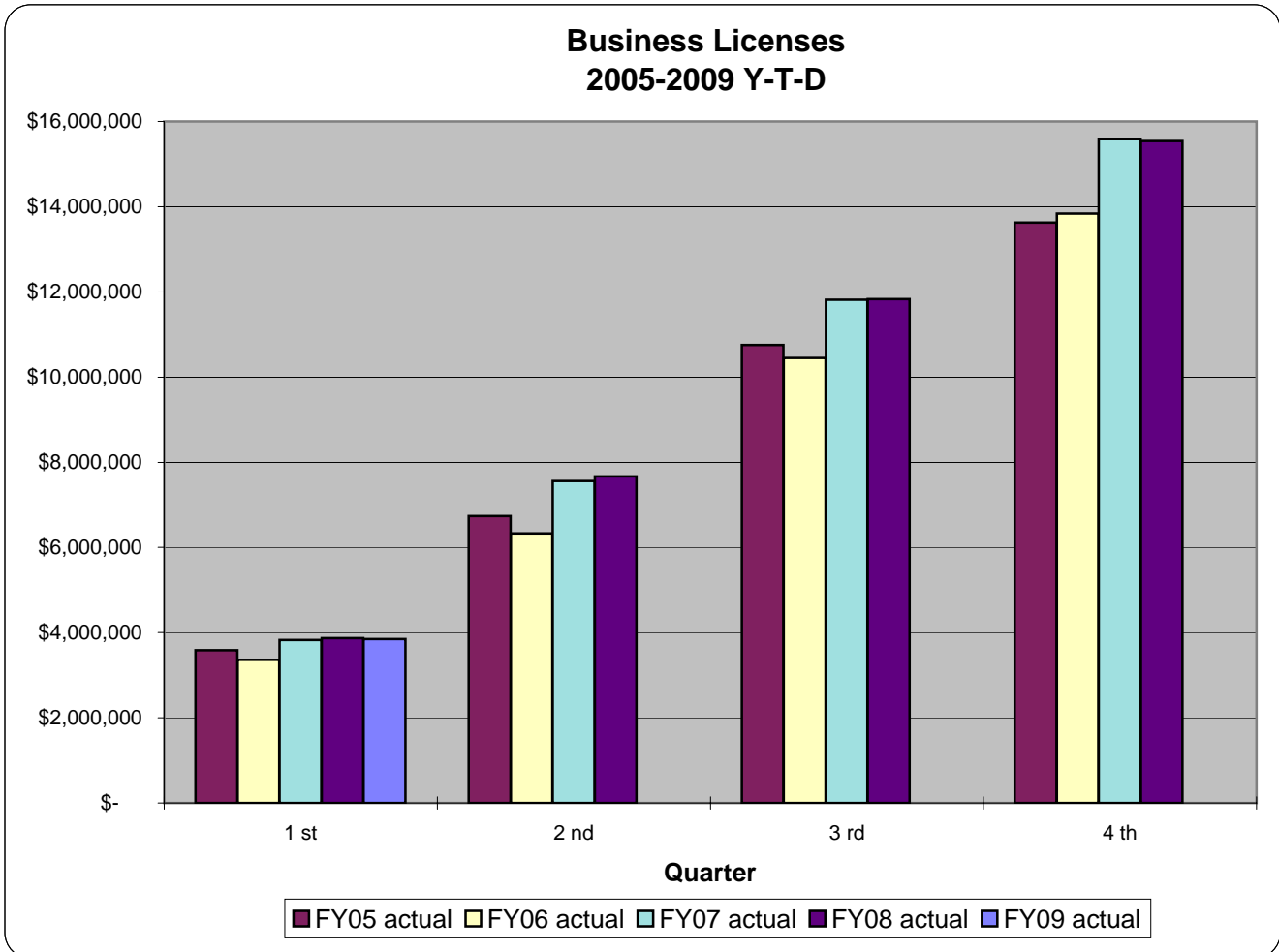
GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

BUSINESS LICENSES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 3,585,017	\$ 3,359,571	\$ 3,826,630	\$ 3,869,496	\$ 3,845,453	
2 nd	6,738,372	6,331,307	7,560,607	7,671,654	-	
3 rd	10,756,436	10,446,596	11,819,890	11,829,974	-	
4 th	13,624,835	13,838,572	15,584,842	15,543,256	-	16,182,320

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	26%	24%	25%	25%	24%
2nd qtr/4th qtr	49%	46%	49%	49%	
3rd qtr/4th qtr	79%	75%	76%	76%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Business Licenses

Business Licenses, through the first quarter of FY2009, decreased 24,043 (-0.62%) compared to the same period in the prior year. The decline was due to the struggling economy which has hurt both categories of Business Licenses--both Gross and Fixed business licenses suffered declines.



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

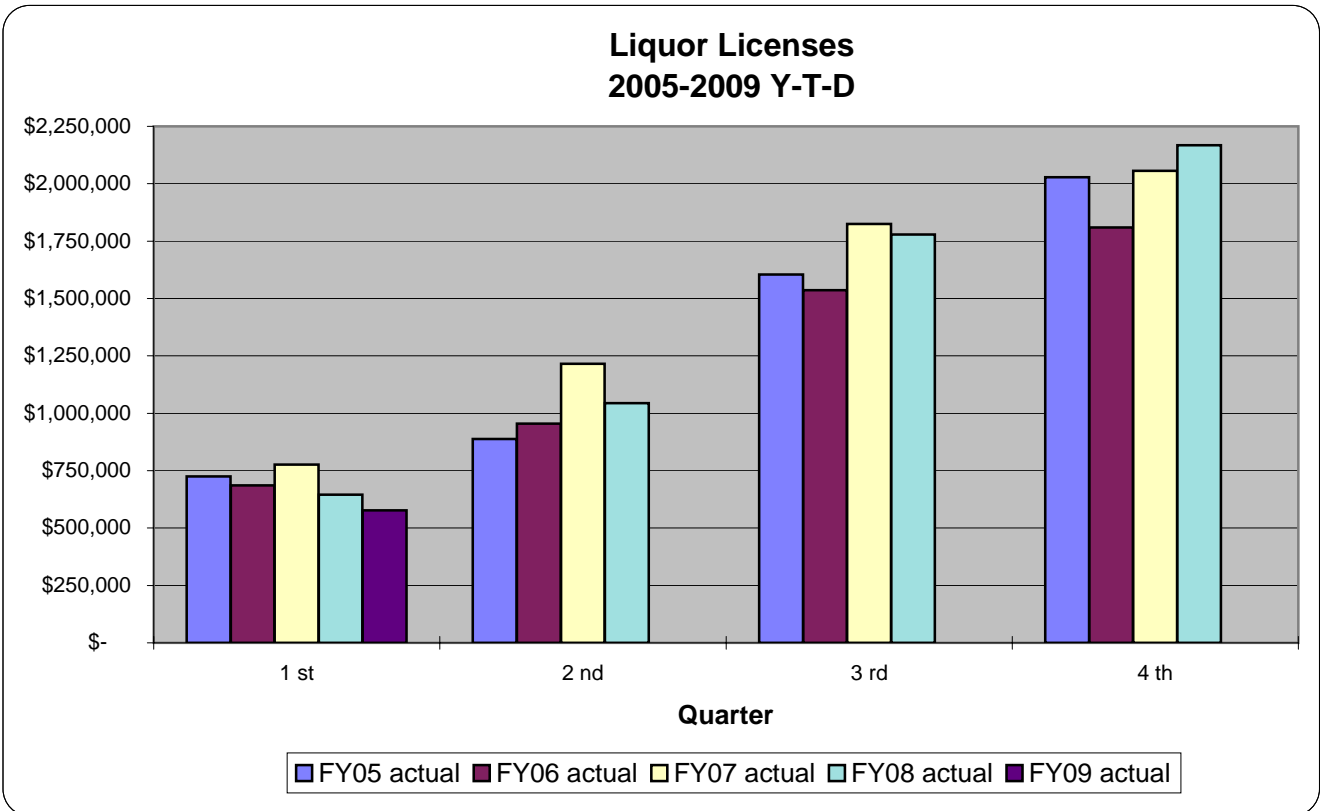
LIQUOR LICENSES

	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY09 budget
Quarter						
1 st	\$ 724,615	\$ 686,438	\$ 776,694	\$ 645,238	\$ 576,852	
2 nd	887,341	955,000	1,216,078	1,044,384	-	
3 rd	1,604,255	1,536,475	1,824,531	1,779,076	-	
4 th	2,027,907	1,808,911	2,056,629	2,168,024	-	2,181,498

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	36%	38%	38%	30%	26%
2nd qtr/4th qtr	44%	53%	59%	48%	
3rd qtr/4th qtr	79%	85%	89%	82%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Liquor Licenses

Liquor licenses through the first quarter of FY2009 decreased \$68,386 (-10.60%) compared to the same period in the prior year. The category consists of semiannual license fees and original new license fees. Semiannual fees increased \$64,524 (12.63%)--they range from \$100 to \$1,200 and are due in advance on April 1st and October 1st. Original new license fees decreased \$132,910 (-98.82%)--these are one time fees which are due and payable at the time of filing an application.



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

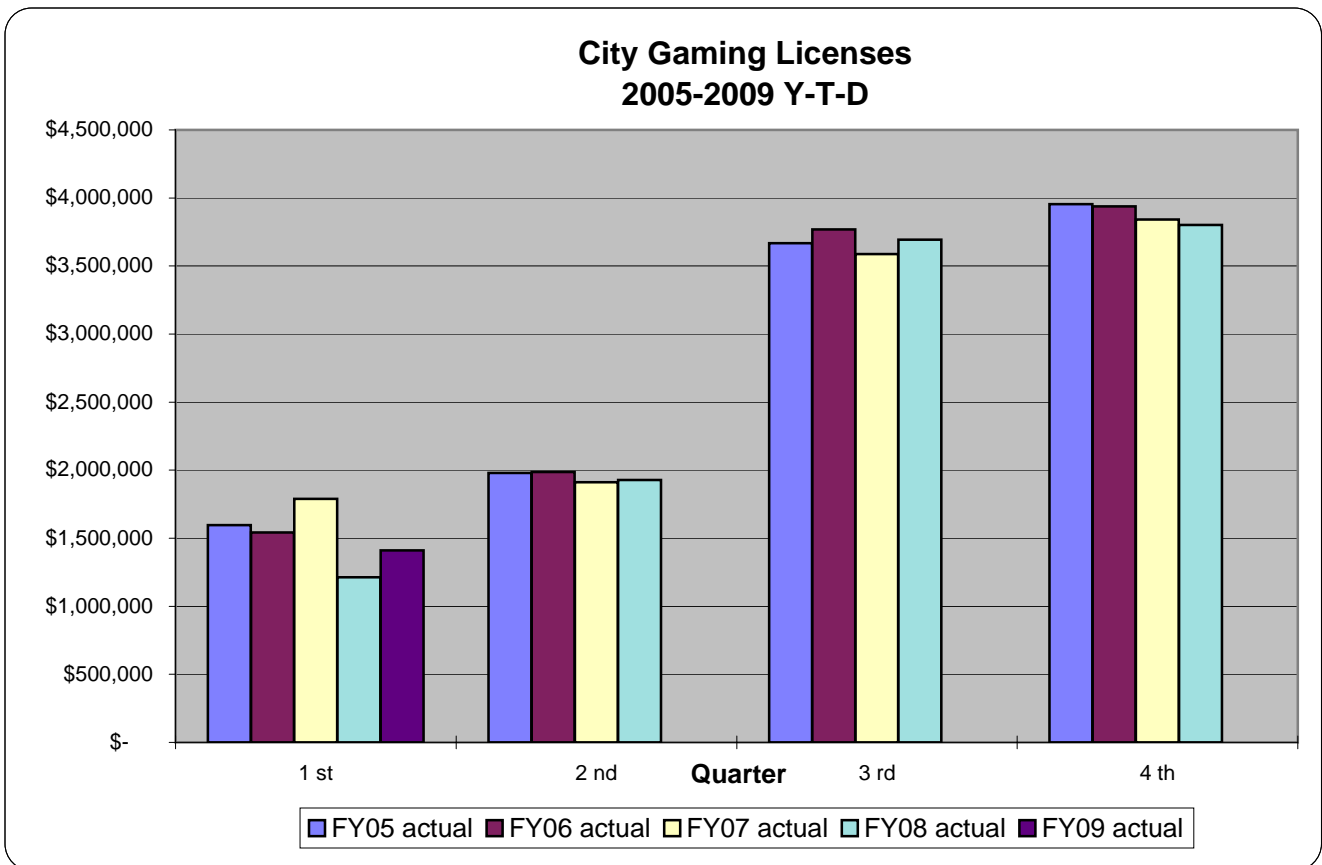
CITY GAMING LICENSES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 1,595,400	\$ 1,541,464	\$ 1,789,843	\$ 1,214,111	\$ 1,409,857	
2 nd	1,978,838	1,985,738	1,912,494	1,928,666	-	
3 rd	3,668,041	3,769,781	3,588,058	3,693,985	-	
4 th	3,954,701	3,937,235	3,841,208	3,800,555	-	3,800,931

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	40%	39%	47%	32%	37%
2nd qtr/4th qtr	50%	50%	50%	51%	
3rd qtr/4th qtr	93%	96%	93%	97%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--City Gaming Licenses

City Gaming Licenses increased \$195,746 (16.12%) through the first quarter of FY2009 compared to the period in the prior year. City Gaming Licenses are due from an establishment on a per game basis. The licenses are due semiannually with each fee due in advance on October 1st and April 1st.

A review of the Gaming Control Boards "Gaming Revenue Report", for the three month period ending September 30, 2008, indicated that the number of games/tables and the number of slot machines in the Downtown Las Vegas area decreased -1.95% and -2.67%--respectively. In addition, the gaming win for the same three month period declined -11.45% for the downtown Las Vegas area. The increase in the category was due to a timing variance.



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

FRANCHISE FEES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 11,550,678	\$12,636,597	\$ 13,406,524	\$ 14,456,719	\$ 15,569,496	
2 nd	22,490,103	24,624,212	26,799,926	28,371,716	-	
3 rd	32,659,904	36,054,327	38,118,688	40,508,339	-	
4 th	47,736,639	51,471,981	56,945,423	59,020,668	-	60,066,903

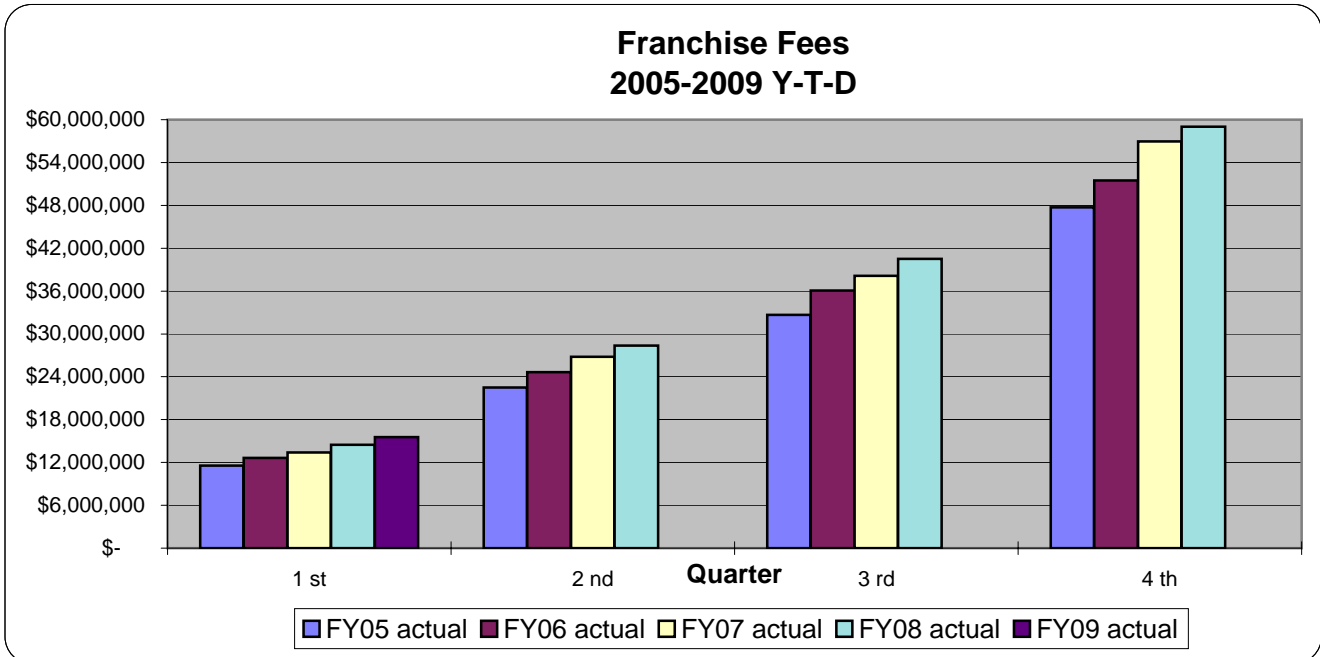
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	25%	24%	24%	26%
2nd qtr/4th qtr	47%	48%	47%	48%	
3rd qtr/4th qtr	68%	70%	67%	69%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Franchise Fees

Franchise fees increased \$1,112,777 (7.70%) through the first quarter of FY2009 compared to the same period in the prior year. The following summarizes the activity for the period:

Gas Utility	decreased	\$ (73,789)	-4.99%
Electric Utility	increased	\$ 1,100,214	12.81%
Telephone Utility	decreased	\$ (49,799)	-1.92%
Garbage Utility	decreased	\$ (\$6,913)	-0.84%
Cable Utility	increased	\$ 147,643	17.03%

The decrease in the Gas Utility can be attributed to a rate decrease and less demand while the Electric Utility increased due to more demand. The Cable Utility increased due to more demand and rate hikes while the Telephone Utility declined due to more customers switching to wireless.



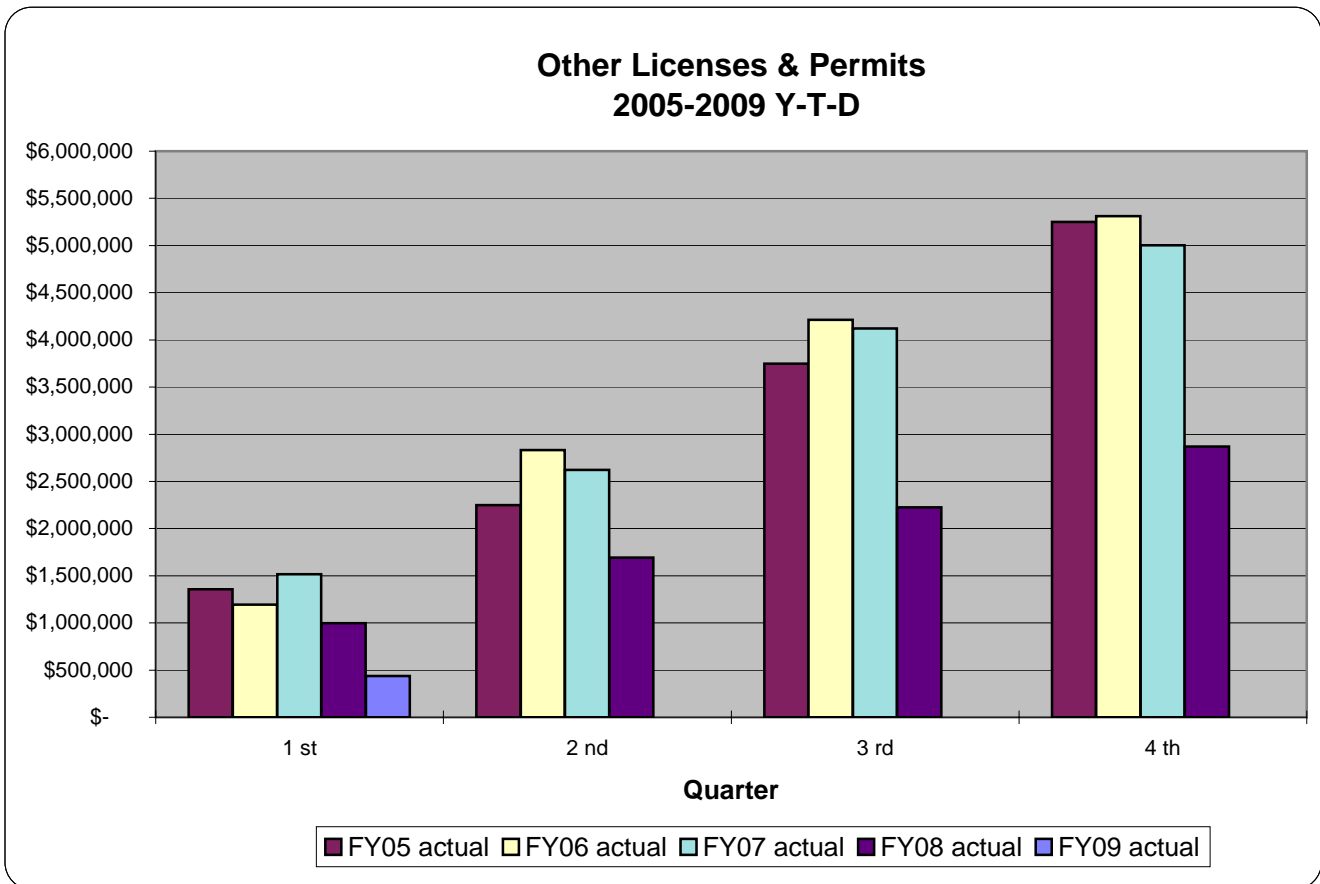
GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

OTHER LICENSES & PERMITS						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 1,356,876	\$ 1,193,650	\$ 1,515,173	\$ 997,991	\$ 436,415	
2 nd	2,248,643	2,830,923	2,622,994	1,692,582	-	
3 rd	3,747,940	4,211,641	4,121,528	2,223,455	-	
4 th	5,250,527	5,310,096	5,001,327	2,869,851	-	2,868,360

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	26%	22%	30%	35%	15%
2nd qtr/4th qtr	43%	53%	52%	59%	
3rd qtr/4th qtr	71%	79%	82%	77%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Other Licenses and Permits

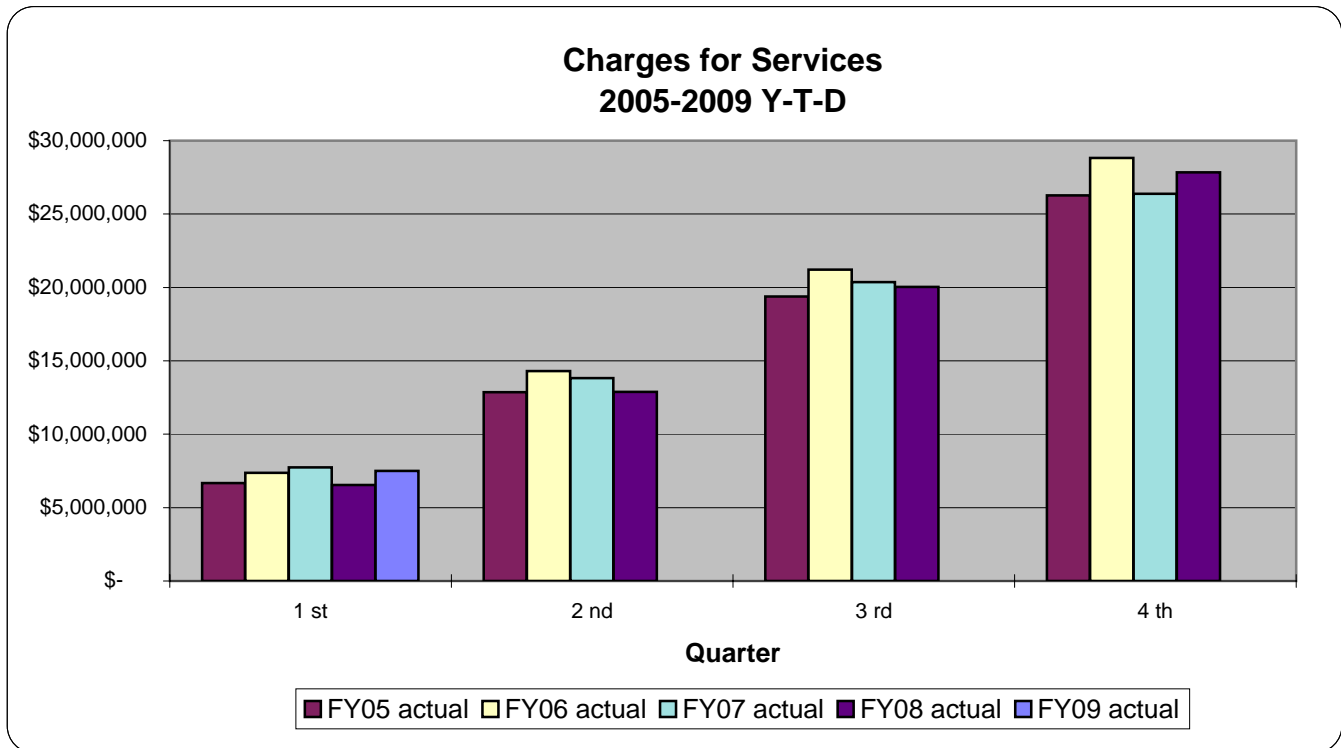
Other Licenses and Permits decreased \$561,576 (-56.27%) through the first quarter of FY2009 compared to the same period in the prior year. The majority of the line items in the category declined with the exception of Life Safety Permits which had an immaterial increase. Plans Check Fees and Off-site Permit Fees, which compromise a majority of the revenue in the category, declined \$316,706 (-66.12%) and \$215,401 (71.92%)--respectively. The downturn in the real estate market and the troubled economy both contributed to the loss of revenue noted in the Other Licenses and Permits category.



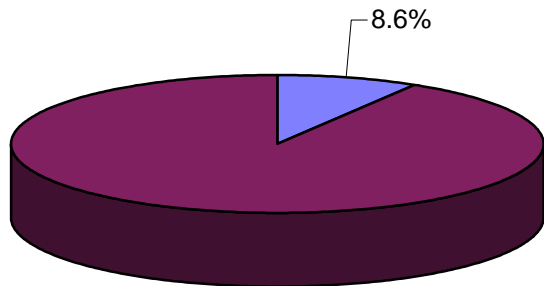
GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES SUMMARY STATISTICS

CHARGES FOR SERVICES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 6,669,331	\$ 7,364,340	\$ 7,737,874	\$ 6,542,506	\$ 7,492,913	
2 nd	12,864,742	14,292,303	13,816,156	12,893,418	-	
3 rd	19,380,604	21,212,500	20,355,608	20,034,358	-	
4 th	26,273,307	28,827,670	26,389,280	27,846,518	-	28,562,840

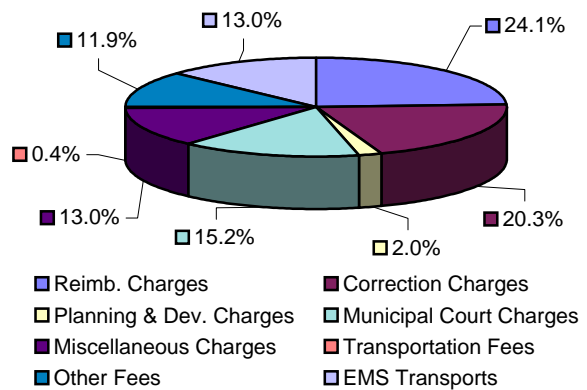
Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	25%	26%	29%	23%	26%
2nd qtr/4th qtr	49%	50%	52%	46%	
3rd qtr/4th qtr	74%	74%	77%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



Charges for Services as a % of Total Revenue



Charges for Services by Subcategories

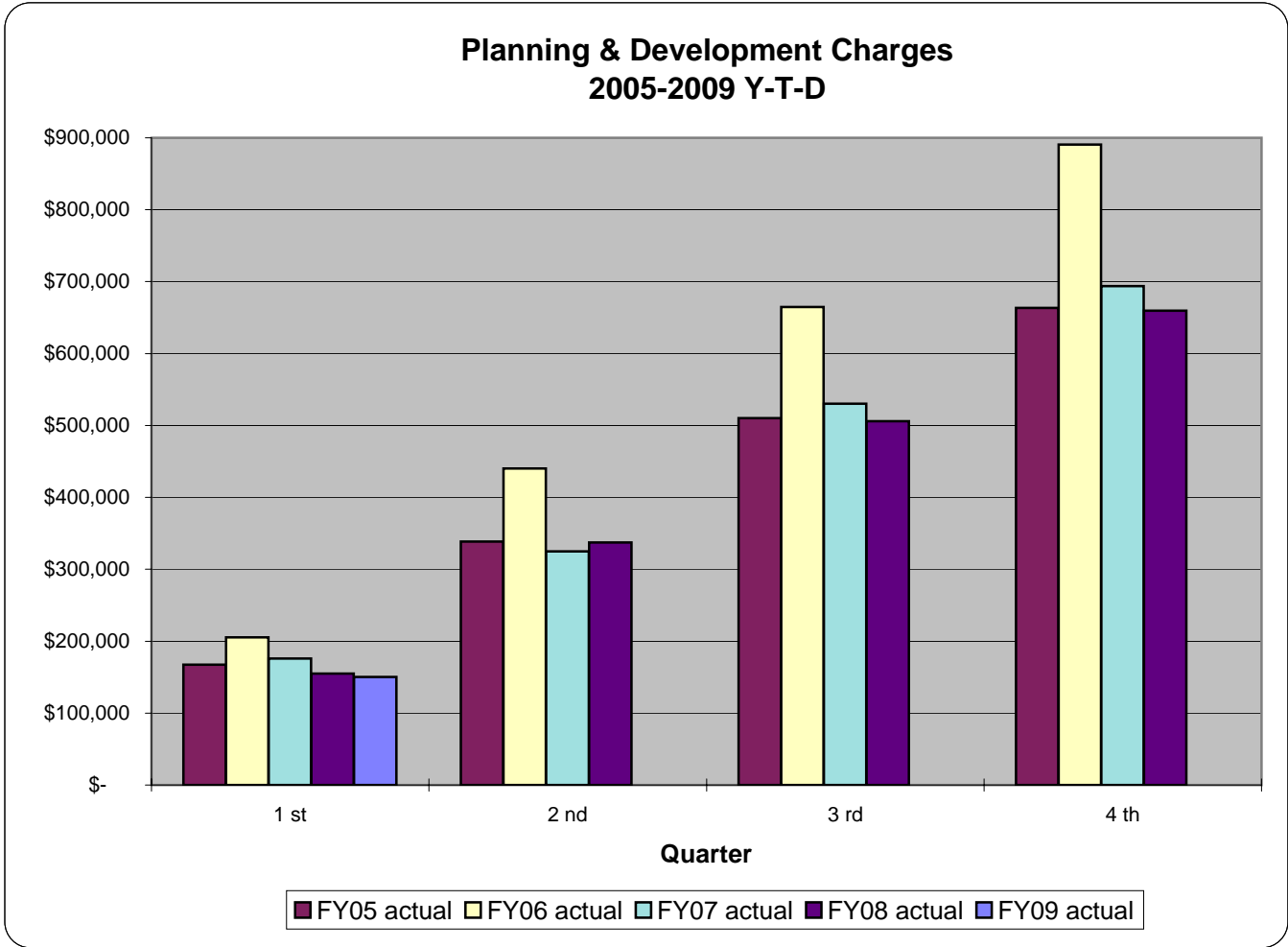


GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

PLANNING & DEVELOPMENT FEES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 167,222	\$ 205,199	\$ 176,075	\$ 155,077	\$ 150,274	
2 nd	338,722	440,004	325,058	337,452	-	
3 rd	510,387	664,622	530,087	505,966	-	
4 th	663,286	890,602	693,838	659,738	-	991,875

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	25%	23%	25%	24%	15%
2nd qtr/4th qtr	51%	49%	47%	51%	
3rd qtr/4th qtr	77%	75%	76%	77%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Planning & Development Charges
 Planning & Development, which consists of two items (Planning & Development and Sign Code fees), declined \$4,803 (-3.10%) through the first quarter of FY2009 compared to the same period in the prior year.



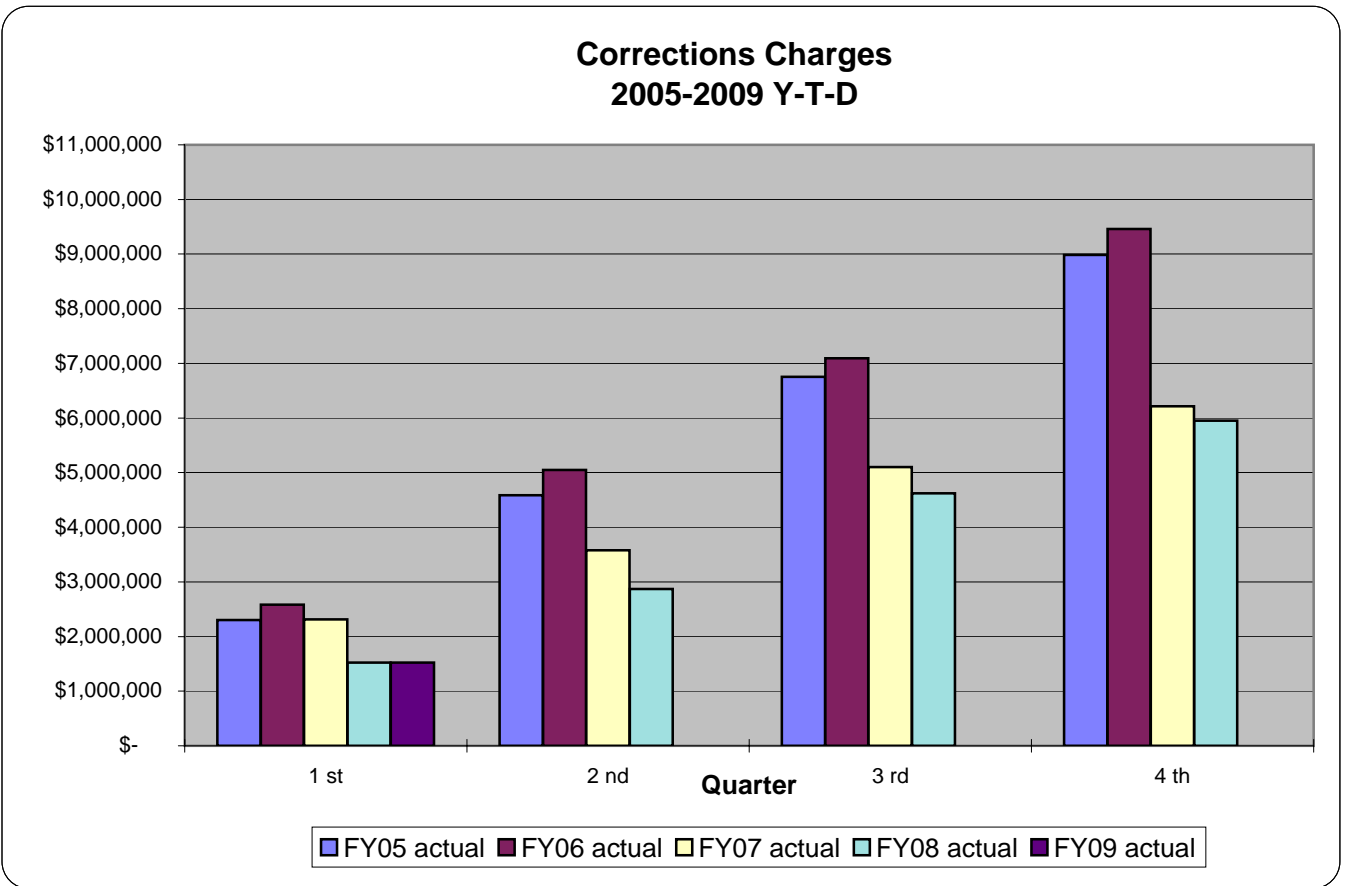
GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

CORRECTIONS CHARGES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 2,299,149	\$ 2,585,349	\$ 2,316,255	\$ 1,521,499	\$ 1,521,248	
2 nd	4,584,652	5,047,470	3,578,026	2,869,822	-	
3 rd	6,754,348	7,095,663	5,102,593	4,620,798	-	
4 th	8,983,649	9,461,165	6,216,856	5,950,553	-	6,110,319

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	26%	27%	37%	26%	25%
2nd qtr/4th qtr	51%	53%	58%	48%	
3rd qtr/4th qtr	75%	75%	82%	78%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Corrections Charges

Through the first quarter of FY2009, Corrections Charges showed little change with a slight decrease of \$251 (-0.02%) compared to the same period in the prior year. The number of Clark County inmates housed through the first quarter declined -4.05% which was offset by a 4.3% increase in the price charged per inmate day.

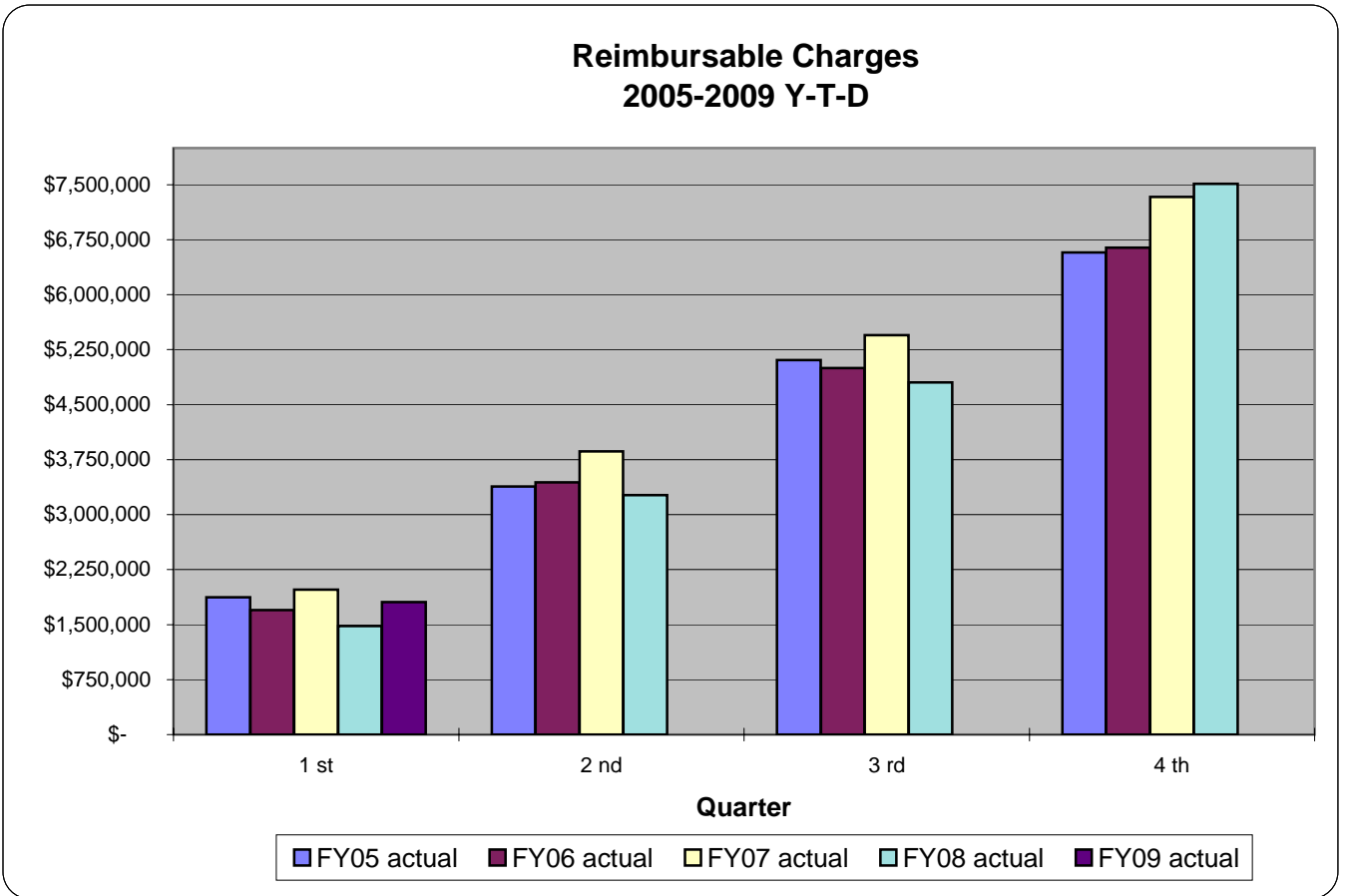


GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

REIMBURSABLE CHARGES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 1,872,780	\$ 1,697,486	\$ 1,977,599	\$ 1,482,745	\$ 1,806,390	
2 nd	3,382,212	3,441,357	3,863,824	3,264,992	-	
3 rd	5,106,359	4,998,156	5,450,187	4,801,356	-	
4 th	6,577,873	6,641,620	7,335,019	7,514,089	-	6,774,686

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	28%	26%	27%	20%	27%
2nd qtr/4th qtr	51%	52%	53%	43%	
3rd qtr/4th qtr	78%	75%	74%	64%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Reimbursable Charges
 Reimbursable charges increased \$323,645 (21.83%) through the first quarter of FY2009 compared to the same period in the prior year. The revenue category consists of four revenue sources (only two are material)--Charges for Labor/Materials and General Government Cost Allocation.
 Charges for Labor/Materials increased \$366,279 (45.30%). The other line item in the category, General Government Cost Allocation, decreased \$42,400 (-6.30%).



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

MUNICIPAL COURT CHARGES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 765,491	\$ 950,743	\$ 1,038,129	\$ 1,143,537	\$ 1,138,518	
2 nd	1,487,686	1,820,028	2,022,478	2,238,930	-	
3 rd	2,396,617	2,913,081	3,251,428	3,602,667	-	
4 th	3,338,363	3,984,945	4,467,164	4,798,957	-	5,061,297

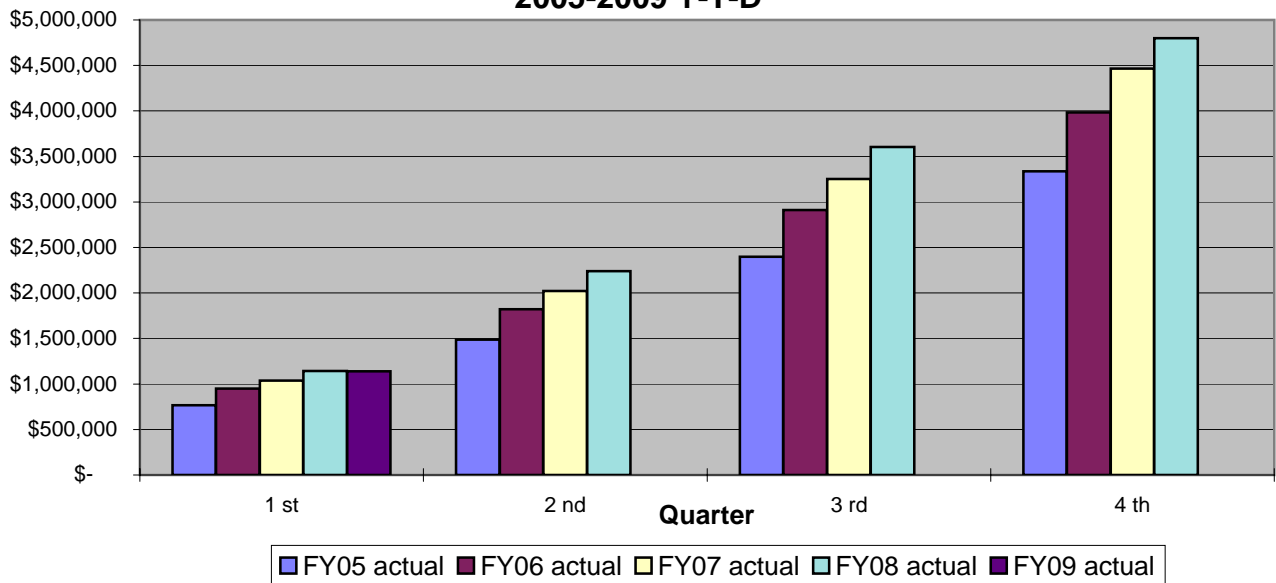
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	23%	24%	23%	24%	22%
2nd qtr/4th qtr	45%	46%	45%	47%	
3rd qtr/4th qtr	72%	73%	73%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Municipal Court Charges

Municipal Court Charges decreased \$5,019 (0.44%) through the first quarter of FY2009 compared to the same period in the prior year. The following shows the detail for the category:

Financial Counseling Fees	increased	\$46,992	52.33%
In House Arrest Fee	increased	\$2,357	4.36%
Miscellaneous Court Fees	decreased	(\$45,917)	(-14.56%)
Court Counseling Fees	increased	\$19,375	6.09%
Traffic School	decreased	(\$40,095)	(-37.77%)
Internet Traffic School	decreased	(\$16,408)	(-20.66%)
Assessment Center	increased	\$780	2.81%
Work Program	increased	\$15,655	93.20%
Collection Fees	increased	\$12,242	9.00%

**Municipal Court Charges
2005-2009 Y-T-D**

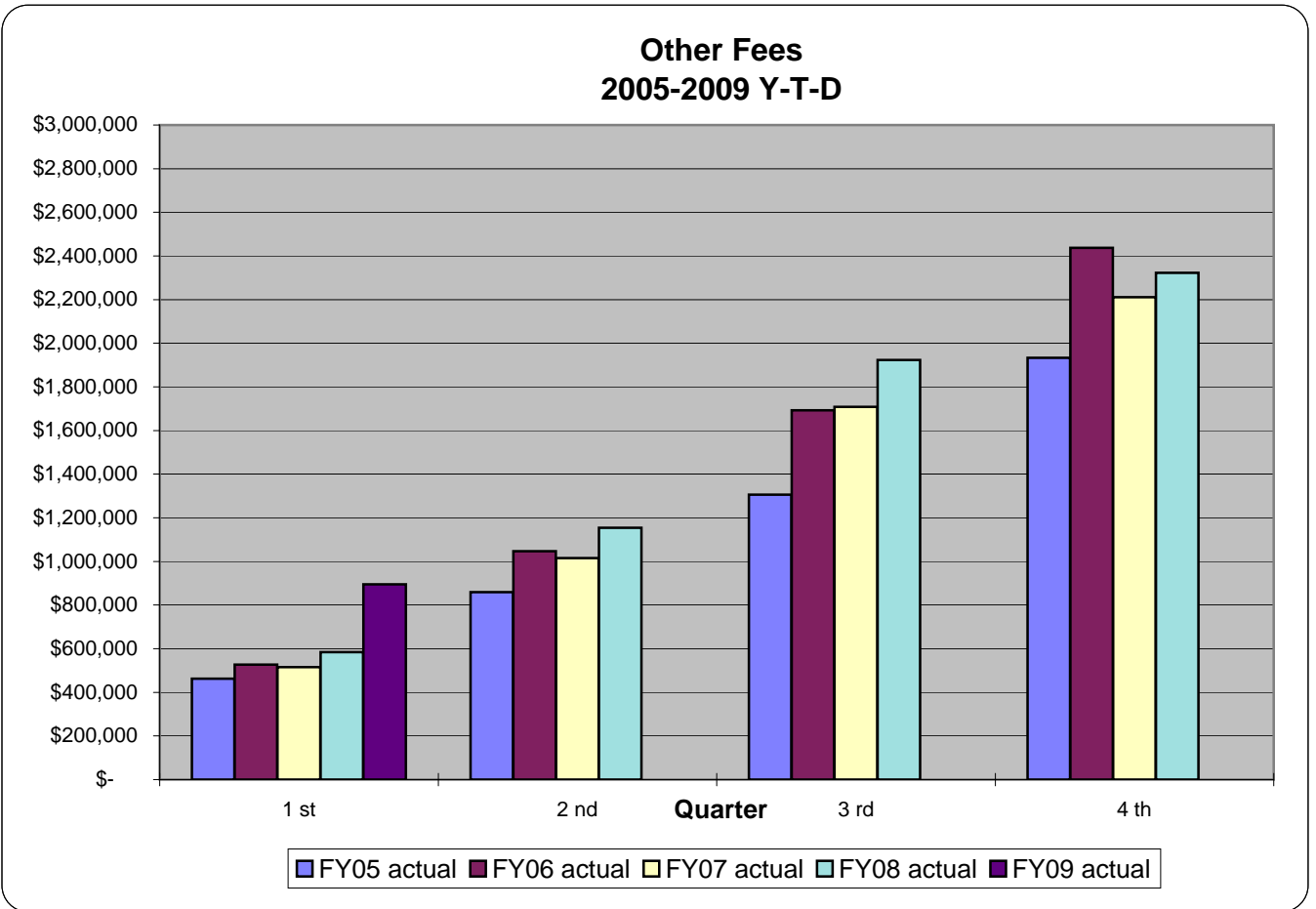


GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

OTHER FEES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 462,326	\$ 527,087	\$ 516,187	\$ 583,735	\$ 894,968	
2 nd	859,433	1,046,623	1,015,799	1,154,422	-	
3 rd	1,305,475	1,692,141	1,708,407	1,923,329	-	
4 th	1,932,501	2,436,961	2,211,332	2,322,858	-	2,216,729

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	24%	22%	23%	25%	40%
2nd qtr/4th qtr	44%	43%	46%	50%	
3rd qtr/4th qtr	68%	69%	77%	83%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Other Fees
 Other fees increased \$311,233 (53.32%) through the first quarter of FY2009 compared to the same period in the prior year. Over 90% of the increase in the category was due to a 353% increase (\$289,928) in Neighborhood Services Special Inspections. The large increase was do to a business process change.



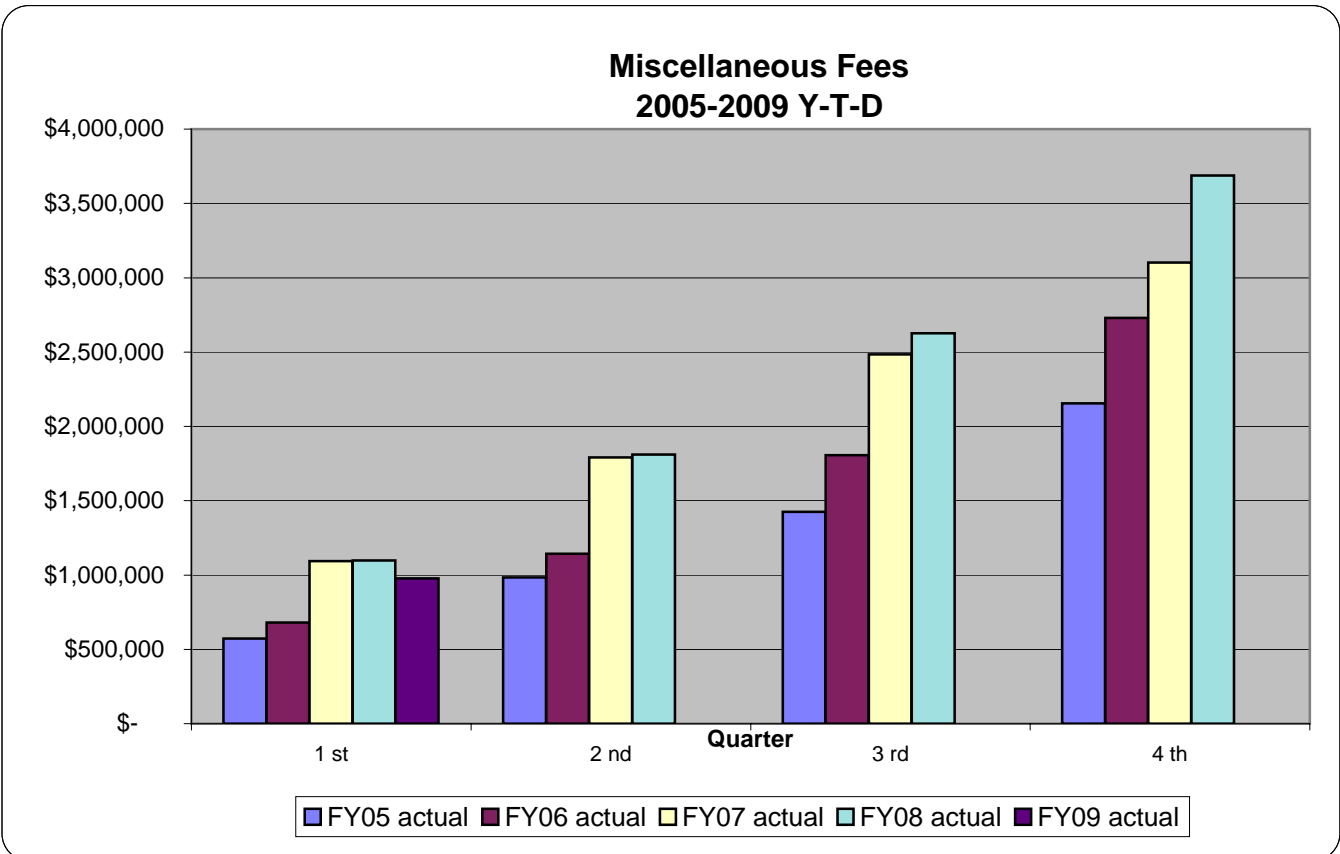
GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

MISCELLANEOUS FEES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 573,077	\$ 681,183	\$ 1,092,828	\$ 1,098,358	\$ 977,659	
2 nd	983,701	1,144,023	1,791,315	1,811,074	-	
3 rd	1,424,894	1,806,456	2,484,558	2,626,585	-	
4 th	2,154,610	2,729,908	3,102,118	3,687,941	-	3,849,576

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	27%	25%	35%	30%	25%
2nd qtr/4th qtr	46%	42%	58%	49%	
3rd qtr/4th qtr	66%	66%	80%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Miscellaneous Fees

Miscellaneous fees for the first quarter of FY2009 decreased \$120,699 (-11.0%) compared to the same period in the prior year. Miscellaneous fees consist of Recreation Charges and Theater Performances. Recreation Charges decreased \$92,499 (-8.64%) primarily due to the loss of the Mayor's Cup soccer tournament and an accounting change that reclassified rental revenue from Charges for Services to Miscellaneous Revenue. In addition, swimming pool fees declined due to the closure of the Municipal Swimming Pool for a period to clean and retro-fit the building and acid wash the decks.



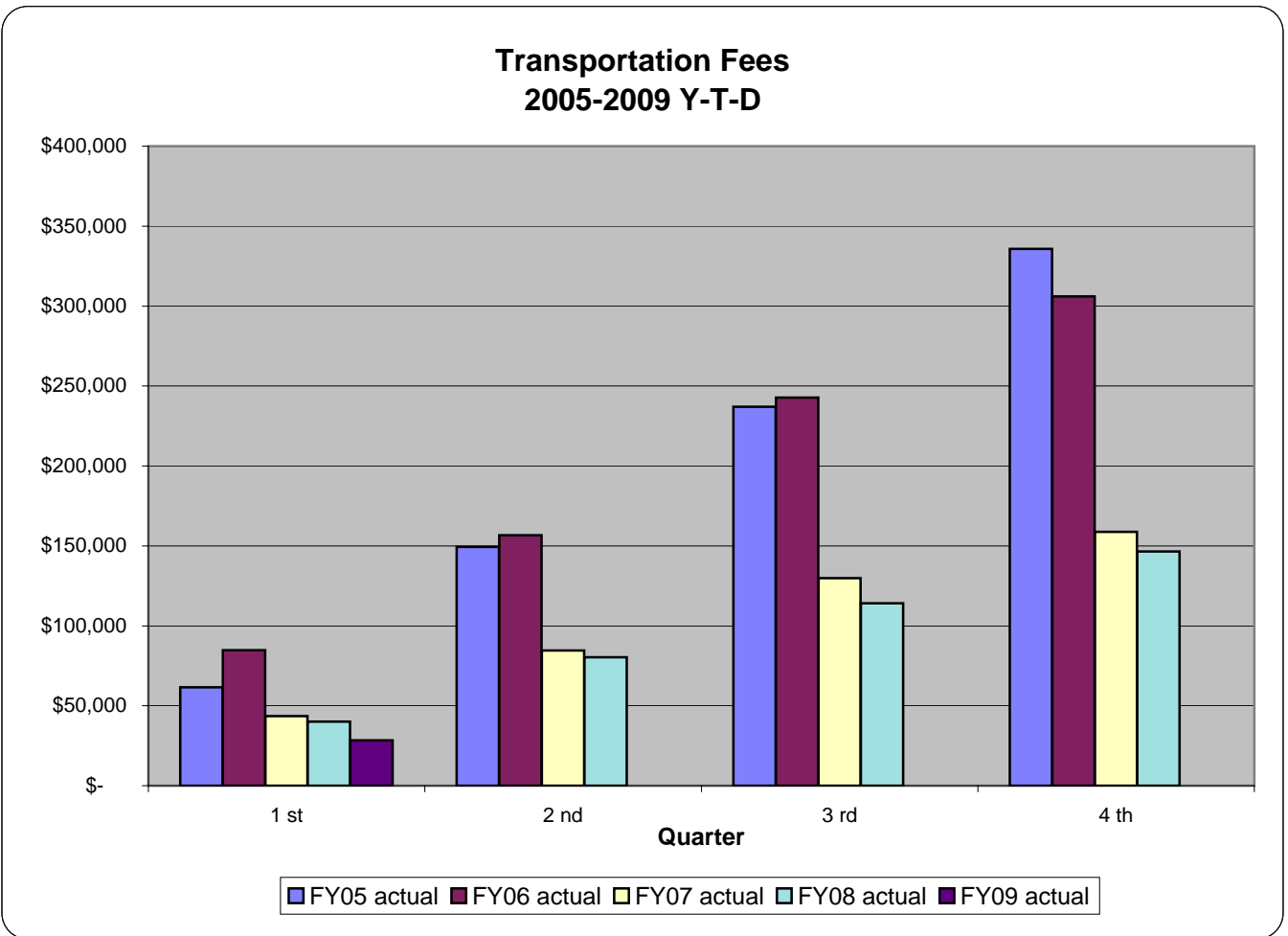
GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

TRANSPORTATION FEES						
	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY09 budget
Quarter						
1 st	\$ 61,515	\$ 84,764	\$ 43,501	\$ 40,095	\$ 28,344	
2 nd	149,412	156,589	84,659	80,311	-	
3 rd	236,998	242,821	129,772	114,183	-	
4 th	335,700	306,040	158,756	146,488	-	158,358

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	18%	28%	27%	27%	18%
2nd qtr/4th qtr	45%	51%	53%	55%	
3rd qtr/4th qtr	71%	79%	82%	78%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Transportation Fees

Transportation Fees declined \$11,751 (-29.31%) during the first quarter of FY2009 compared to the same period in the prior year. Transportation Fees consist of one revenue source--Trolley Fares.

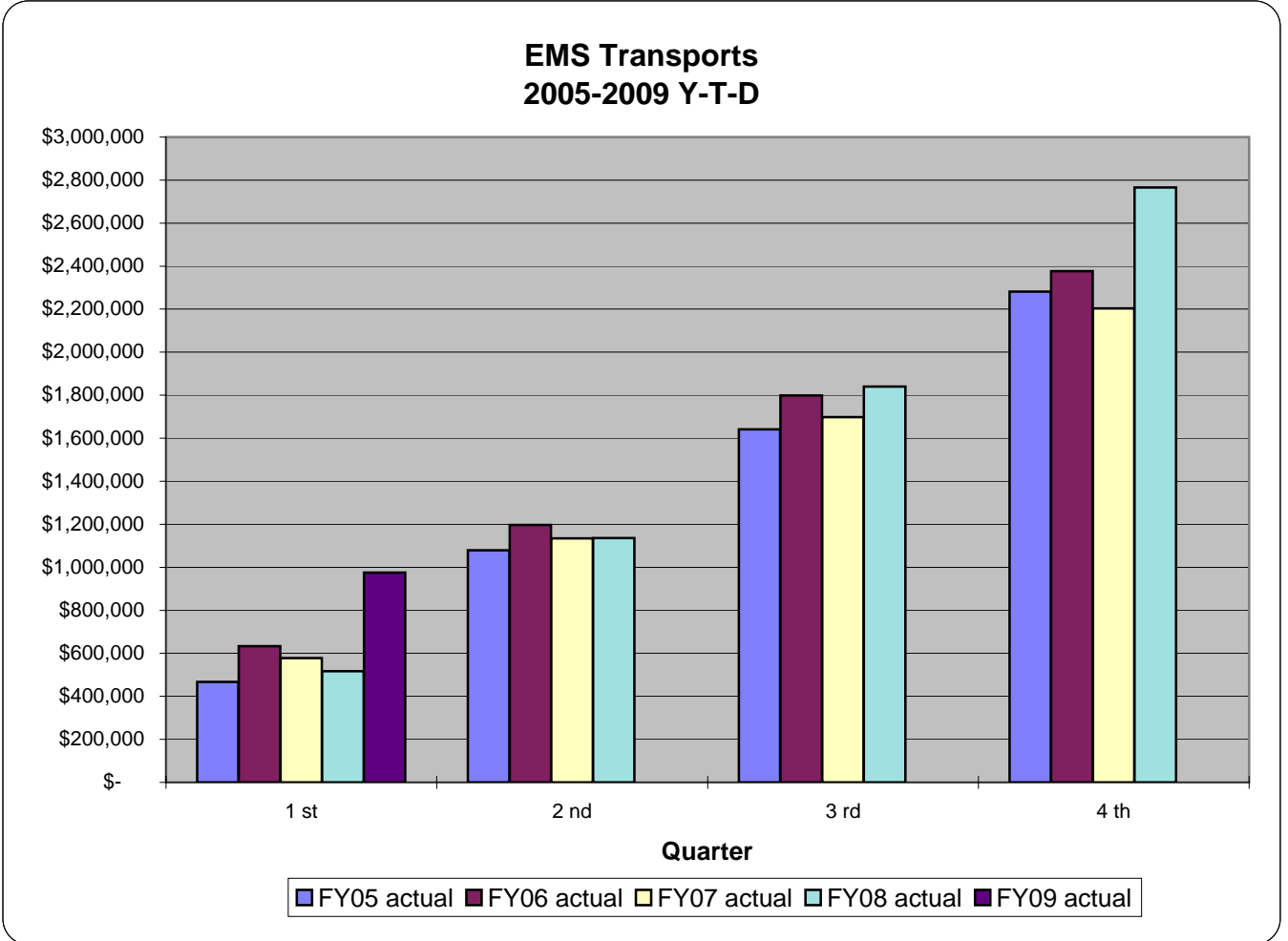


GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

EMS TRANSPORTS						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 467,741	\$ 632,529	\$ 577,300	\$ 517,460	\$ 975,512	
2 nd	1,078,614	1,196,209	1,134,997	1,136,415	-	
3 rd	1,641,363	1,799,560	1,698,576	1,839,474	-	
4 th	2,281,837	2,376,429	2,204,197	2,765,894	-	3,400,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	20%	27%	26%	19%	29%
2nd qtr/4th qtr	47%	50%	51%	41%	
3rd qtr/4th qtr	72%	76%	77%	67%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

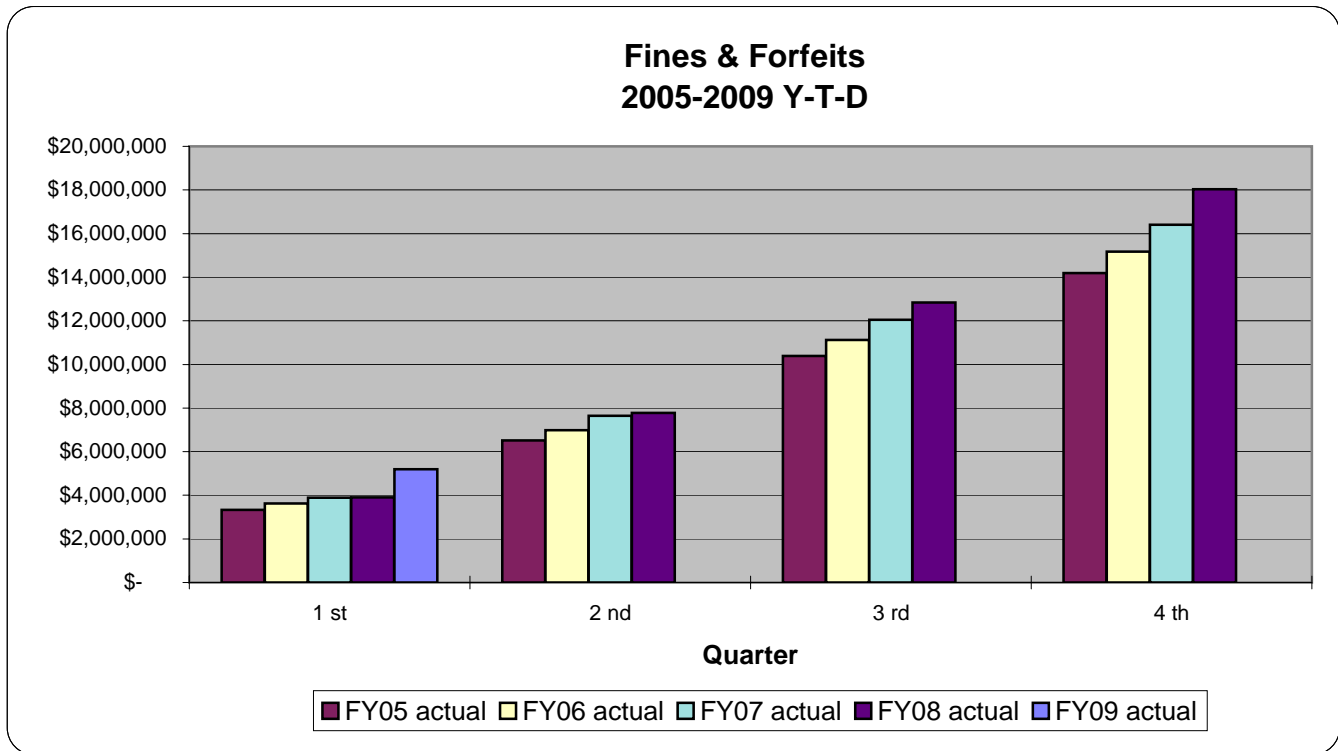
Trend Analysis--EMS Transports
 EMS transport revenue increased \$458,052 (88.52%) through the first quarter of FY2009 compared to the same period in the prior year. The increase in revenue can be attributed to an increase in the number of transports and a transport fee increase.



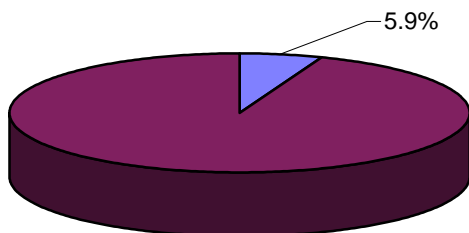
GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS SUMMARY STATISTICS

FINES & FORFEITS						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 3,331,540	\$ 3,626,532	\$ 3,882,214	\$ 3,902,965	\$ 5,193,630	
2 nd	6,511,406	6,989,340	7,651,260	7,770,408	-	
3 rd	10,388,495	11,125,209	12,043,180	12,837,119	-	
4 th	14,183,123	15,176,504	16,406,342	18,038,379	-	19,218,689

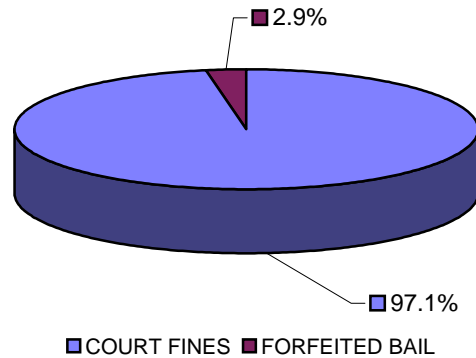
Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	23%	24%	24%	22%	27%
2nd qtr/4th qtr	46%	46%	47%	43%	
3rd qtr/4th qtr	73%	73%	73%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



Fines & Forfeits as a % of Total Revenue



Fines & Forfeits by Subcategories



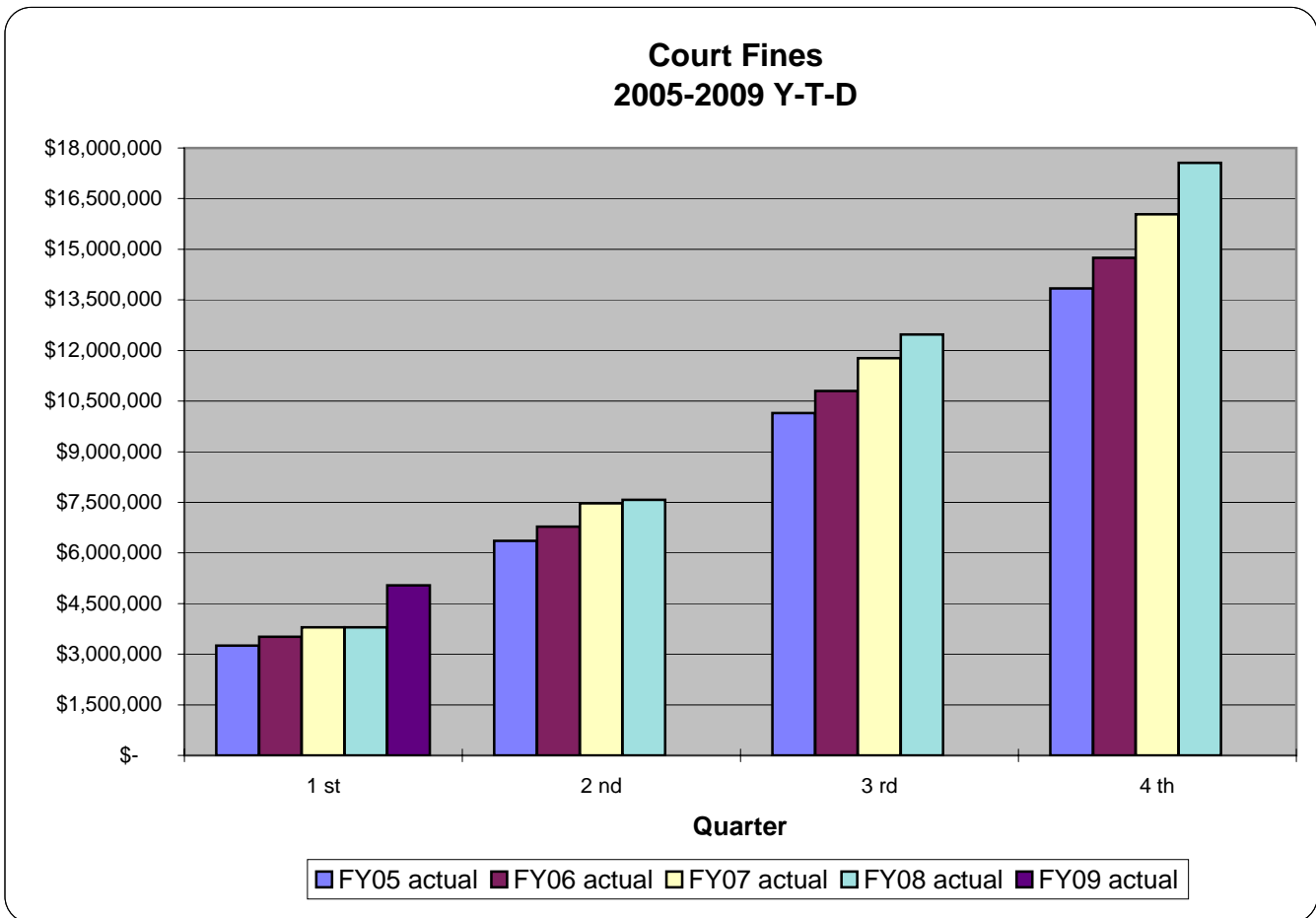
GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

COURT FINES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 3,251,492	\$ 3,517,177	\$ 3,793,136	\$ 3,800,793	\$ 5,043,160	
2 nd	6,356,674	6,777,869	7,473,267	7,578,678	-	
3 rd	10,144,795	10,799,490	11,768,988	12,475,596	-	
4 th	13,836,384	14,749,114	16,033,088	17,557,150	-	18,711,463

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	23%	24%	24%	22%	27%
2nd qtr/4th qtr	46%	46%	47%	43%	
3rd qtr/4th qtr	73%	73%	73%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Court Fines

Court Fines increased \$1,242,367 (32.69%) through the first quarter of FY2009 compared to the same period in the prior year. There are two line items in the category--Municipal Court Fines and Bail Converted to Fines. Municipal Court Fines increased \$1,322,209 (44.18%) while Bail Converted to Fines declined \$79,842 (-9.88%). The double digit increase in Municipal Court Fines was partially due to the addition of the new Traffic Commissioner in April as well as better collection efforts.



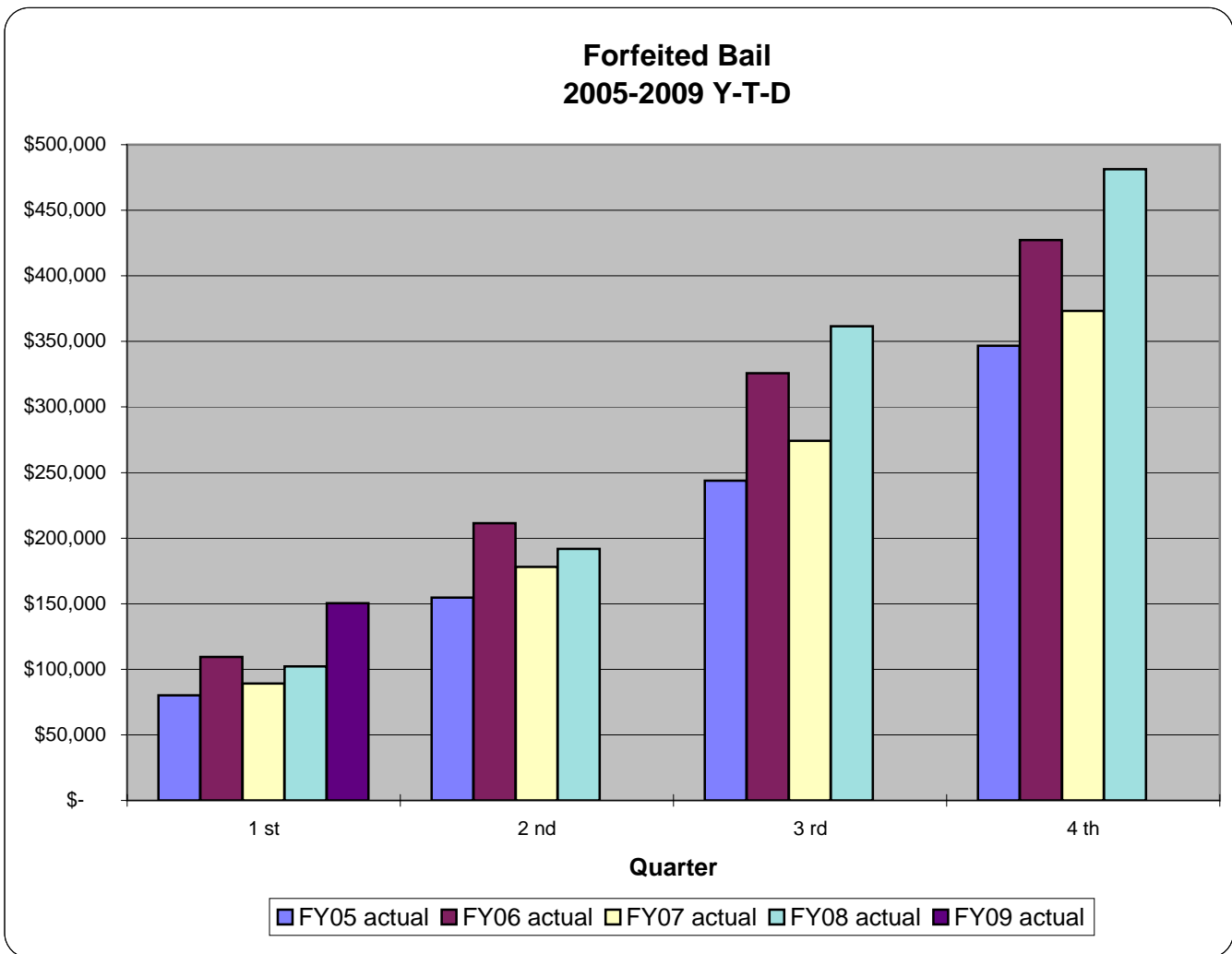
GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

FORFEITED BAIL						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 80,048	\$ 109,355	\$ 89,078	\$ 102,172	\$ 150,470	
2 nd	154,732	211,471	177,993	191,730	-	
3 rd	243,700	325,719	274,192	361,523	-	
4 th	346,739	427,390	373,254	481,229	-	507,226

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	23%	26%	24%	21%	30%
2nd qtr/4th qtr	45%	49%	48%	40%	
3rd qtr/4th qtr	70%	76%	73%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Forfeited Bail

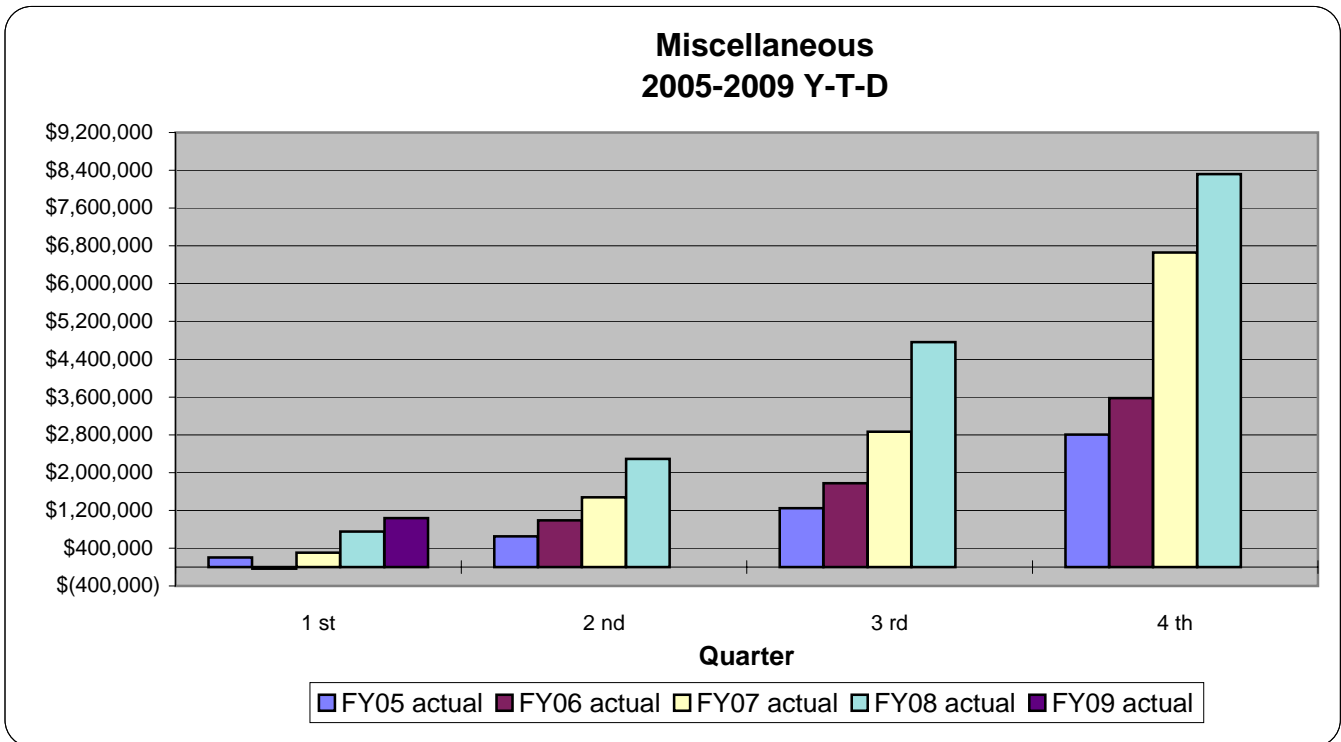
Forfeited Bail increased \$48,298 (47.27%) through the first quarter of FY2009 compared to the same period in the prior year.



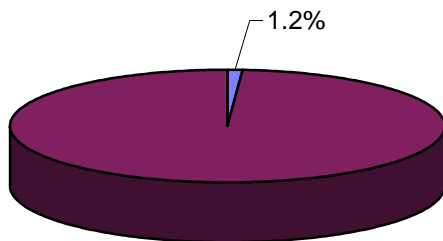
GENERAL FUND REVENUE CATEGORY- MISCELLANEOUS SUMMARY STATISTICS

MISCELLANEOUS						
	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY09 budget
Quarter						
1 st	\$ 200,445	\$ (35,660)	\$ 303,875	\$ 748,746	\$1,033,469	
2 nd	651,722	990,203	1,476,403	2,288,534	-	
3 rd	1,243,733	1,775,382	2,868,774	4,759,099	-	
4 th	2,801,484	3,577,805	6,662,580	8,317,888	-	8,180,000

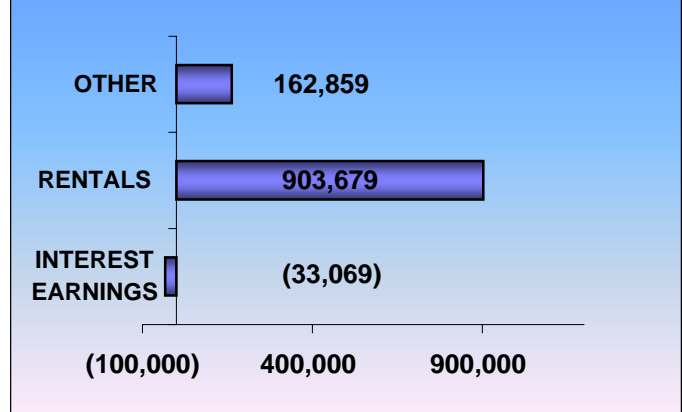
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	7%	-1%	5%	9%	13%
2nd qtr/4th qtr	23%	28%	22%	28%	
3rd qtr/4th qtr	44%	50%	43%	57%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



Miscellaneous Revenue as a % of Total Revenue



Miscellaneous by Subcategories



GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

INTEREST EARNINGS

	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY09 budget
Quarter						
1 st	\$ (95,814)	\$ (223,930)	\$ (146,947)	\$ (93,989)	\$ (33,069)	
2 nd	126,098	334,957	482,813	749,911	-	
3 rd	280,259	769,720	1,300,096	1,571,792	-	
4 th	1,179,134	1,821,731	3,316,456	3,711,593	-	1,860,000

Ratio Analysis

	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	-8%	-12%	-4%	-3%	-2%
2nd qtr/4th qtr	11%	18%	15%	20%	
3rd qtr/4th qtr	24%	42%	39%	42%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

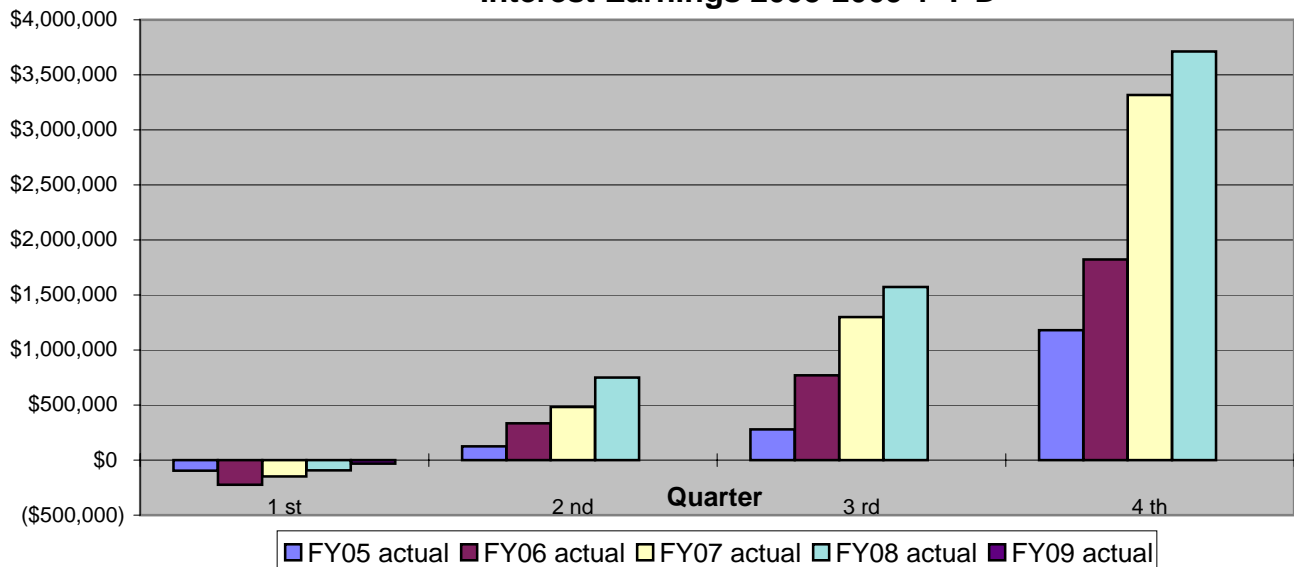
Trend Analysis--Interest Earnings

Interest Earnings is comprised of Investment Income and Other Interest Earnings. The following shows the activity for Investment Income through the first quarter of FY2009 compared to the same period in the prior year:

	FY09	FY08	\$variance	%variance
July	(465,687)	(568,217)	102,530	-18.04%
August	161,953	131,893	30,060	22.79%
September	243,080	184,356	58,724	31.85%

July's negative interest figures were the reversals of the June accruals from the respective prior years. FY2008's accrual was -18.04% less than the FY2007 accrual. August and September of FY2009, which represent July and August interest, increased \$88,784 (28.07%) compared to the same months in the prior year. The increase in Investment Income in July and August was due to a higher cash balance in the General Fund.

Interest Earnings 2005-2009 Y-T-D



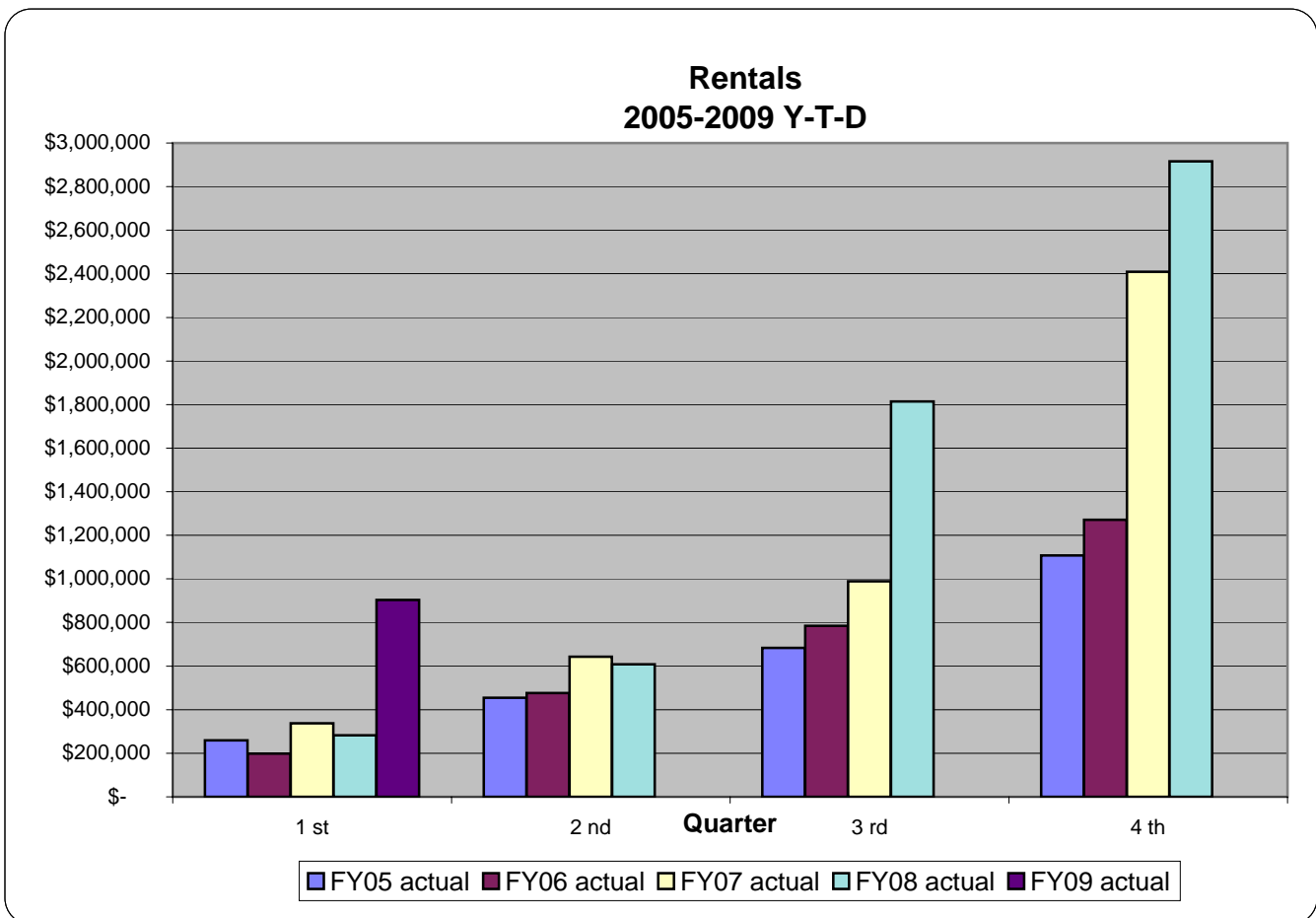
GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

RENTALS						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 259,061	\$ 197,925	\$ 337,651	\$ 282,362	\$ 903,679	
2 nd	454,841	476,807	642,681	608,733	-	
3 rd	683,840	784,207	988,182	1,814,261	-	
4 th	1,107,914	1,271,052	2,409,348	2,916,050	-	4,535,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	23%	16%	14%	10%	20%
2nd qtr/4th qtr	41%	38%	27%	21%	
3rd qtr/4th qtr	62%	62%	41%	62%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Rentals

Rental revenue through the first quarter of FY2009 increased \$621,317 (220.04%) compared to the same period in the prior year. The large increase was primarily due to the additional rents provided by the Atrium. Through the first quarter of FY2008 there were no rents provided from the Atrium, whereas, through the first quarter of FY2009 the Atrium had rents of approximately \$678,000.



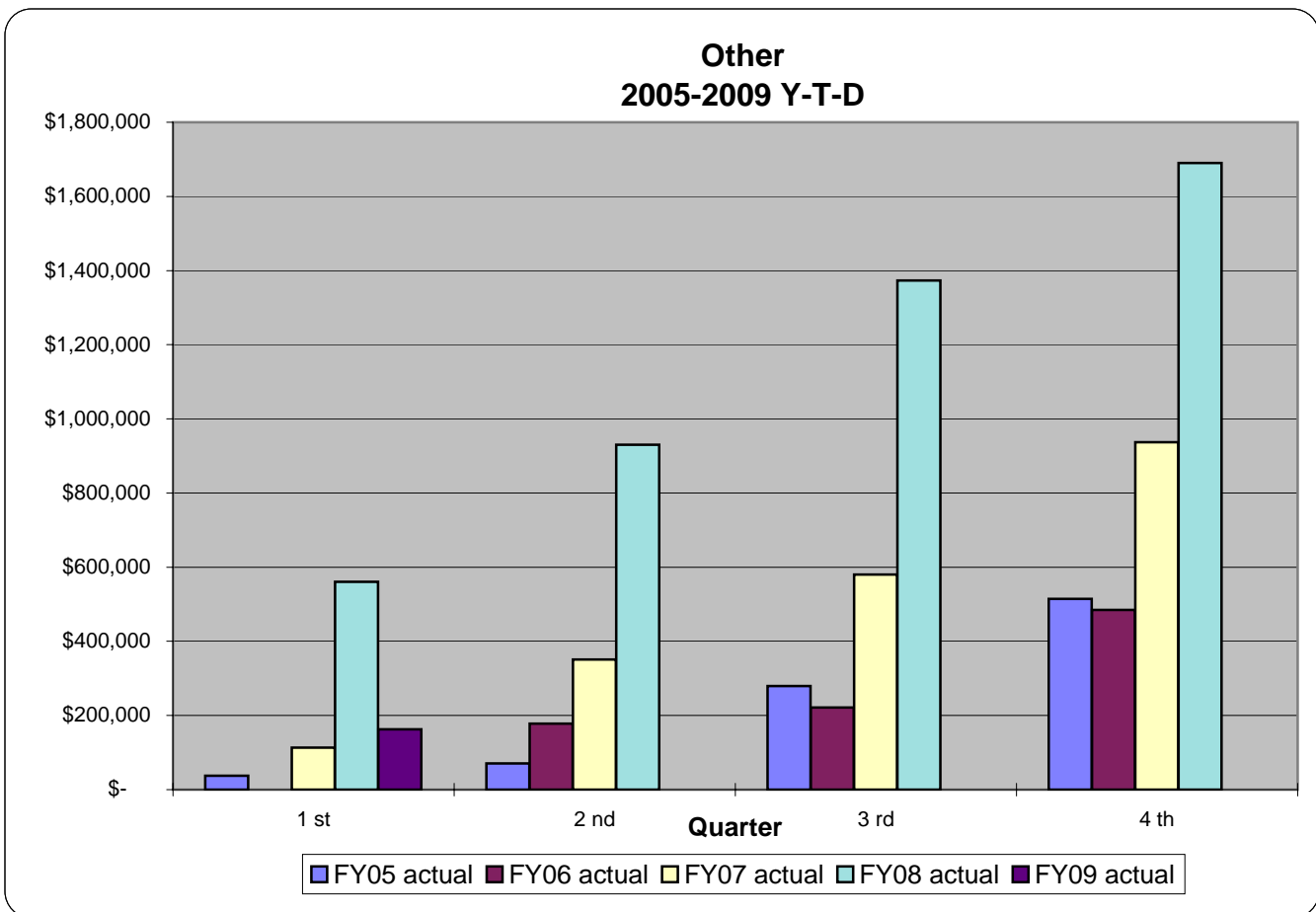
GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

OTHER						
	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY09 budget
Quarter						
1 st	\$ 37,198	\$ (9,655)	\$ 113,171	\$ 560,373	\$ 162,859	
2 nd	70,783	178,439	350,909	929,890	-	
3 rd	279,634	221,455	580,496	1,373,046	-	
4 th	514,436	485,022	936,776	1,690,245	-	1,785,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	7%	-2%	12%	33%	9%
2nd qtr/4th qtr	14%	37%	37%	55%	
3rd qtr/4th qtr	54%	46%	62%	81%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Other

Other revenues decreased \$397,514 (-70.94%) through the first quarter of FY2009 compared to the same period in the prior year. The large decrease was due to some extraordinary transactions in FY2008. In particular, a large payment was received in the first quarter of FY2008 as part of a legal settlement, a deposit made by developers in connection with downtown development, and a \$250,000 refund received for overbilled utility services.



SELECTED ENTERPRISE FUND REVENUES

BUILDING PERMITS						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$2,973,064	\$ 4,114,647	\$ 3,262,760	\$ 1,864,486	\$ 1,582,300	
2 nd	5,528,239	7,177,823	6,066,697	4,198,935	-	
3 rd	8,438,444	12,474,771	9,965,541	6,294,013	-	
4 th	12,548,297	16,429,819	13,563,218	8,792,319	-	8,686,000

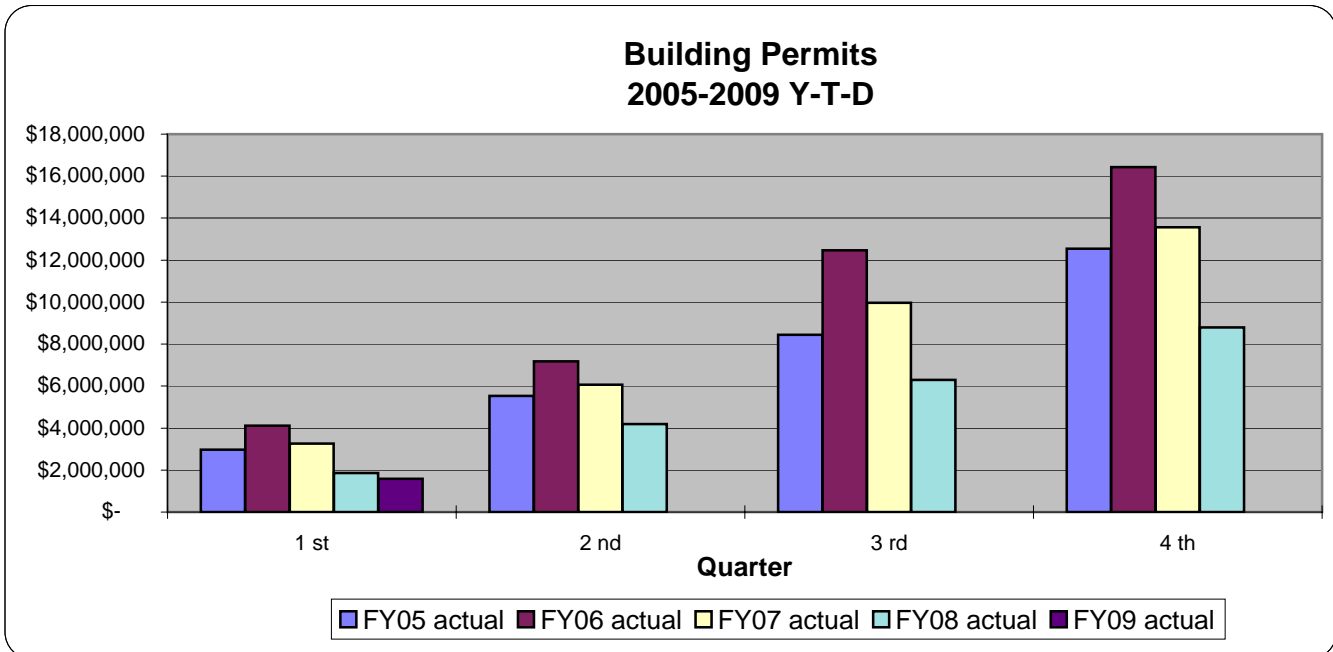
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	25%	24%	21%	18%
2nd qtr/4th qtr	44%	44%	45%	48%	
3rd qtr/4th qtr	67%	76%	73%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Building Permits

Building Permits, through the first quarter of FY2009, decreased \$282,186 (-15.13%) compared to the same period in the prior year. The following details the activity in the first quarter of FY2009:

Structural Permits	\$ (138,509)	(-19.03%)
Electrical Permits	\$ (14,685)	(-8.78%)
Plumbing Permits	\$ (45,726)	(-21.38%)
Air Conditioning Permits	\$ 13,300	11.81%
Plans Check Fees	\$ (106,759)	(-20.83%)
Plans O/T Reimb.	\$ (5,320)	(-60.45%)
Express Admin. Fee	\$ 1,000	33.33%
Express Hourly Plans Check	\$ 14,975	13.62%

The overall decrease in the category was due to the continued problems in the housing market.



SELECTED ENTERPRISE FUND REVENUES

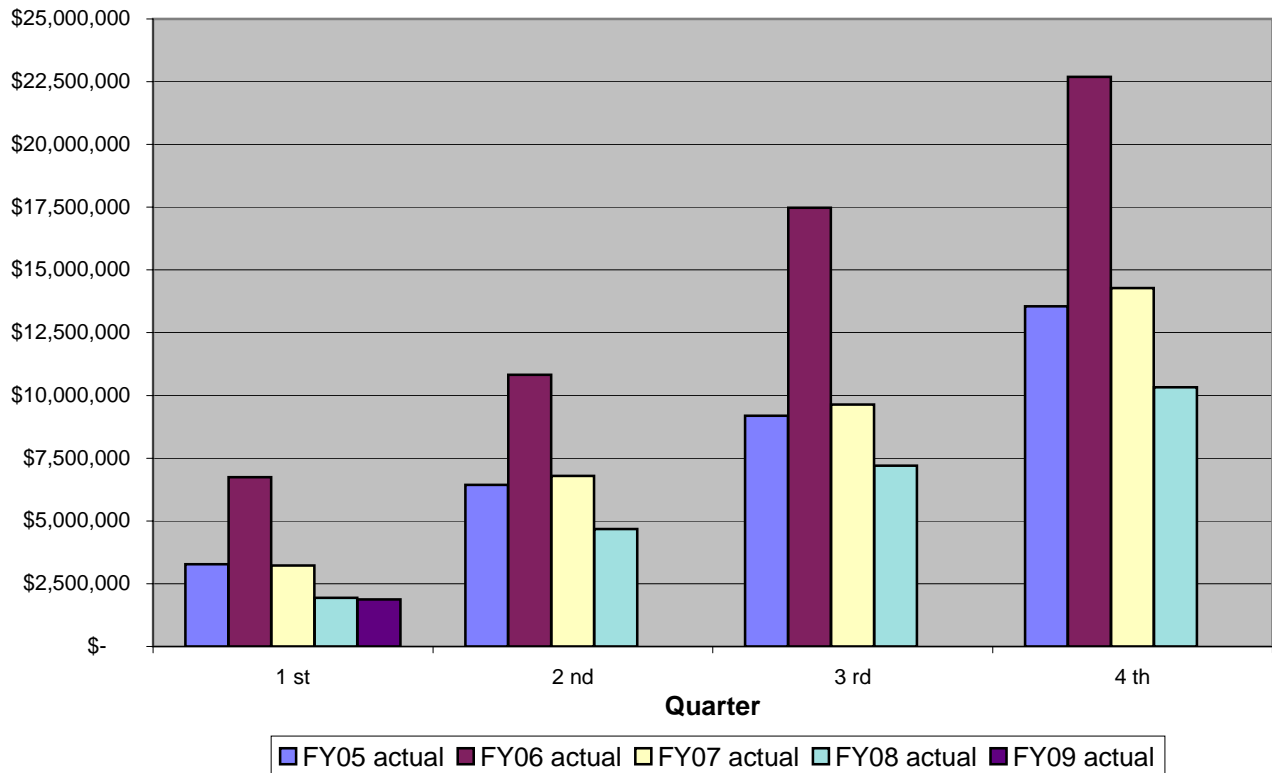
SEWER CONNECTION FEES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$3,270,694	\$ 6,743,724	\$ 3,229,235	\$ 1,935,865	\$ 1,873,148	
2 nd	6,444,249	10,821,869	6,789,672	4,682,827	-	
3 rd	9,187,258	17,477,261	9,643,534	7,208,776	-	
4 th	13,552,228	22,687,522	14,274,167	10,329,916	-	9,600,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	24%	30%	23%	14%	20%
2nd qtr/4th qtr	48%	48%	48%	33%	
3rd qtr/4th qtr	68%	77%	68%	51%	
4th qtr/4th qtr	100%	100%	100%	72%	100%

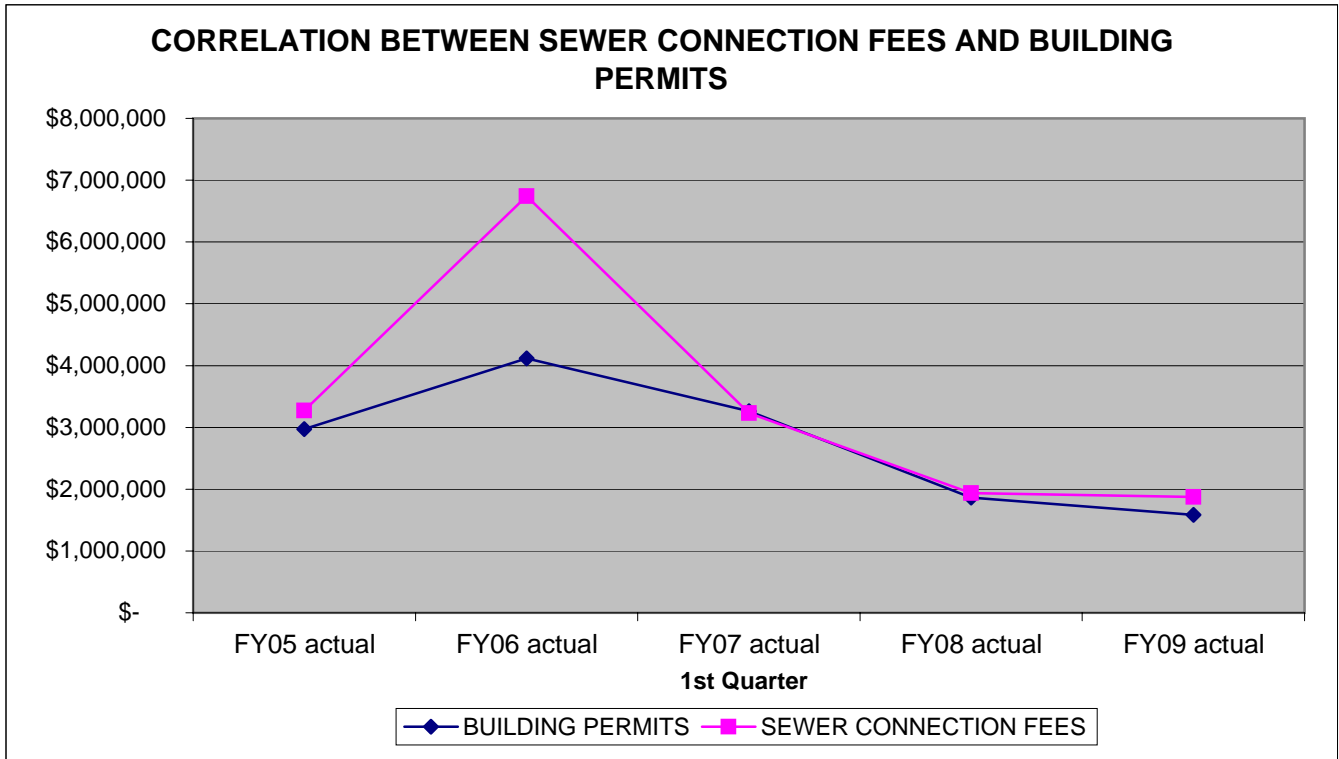
Trend Analysis--Sewer Connection Fees

Sewer Connection fees decreased \$62,717(-3.24%) through the first quarter of FY2009 compared to the same period in the prior year. The decrease in the category was due to the continued problems in the housing market.

**Sewer Connection Fees
2005-2009 Y-T-D**



SELECTED ENTERPRISE FUND REVENUES



SELECTED ENTERPRISE FUND REVENUES

PARKING REVENUE						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 917,924	\$ 971,101	\$ 962,377	\$ 1,067,459	\$ 1,250,625	
2 nd	2,033,382	2,053,332	1,919,962	2,205,002	-	
3 rd	2,997,298	3,200,555	2,994,111	3,421,322	-	
4 th	3,923,394	4,229,602	4,065,238	4,575,870	-	4,535,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	23%	23%	24%	26%	28%
2nd qtr/4th qtr	52%	49%	47%	54%	
3rd qtr/4th qtr	76%	76%	74%	84%	
4th qtr/4th qtr	100%	100%	100%	113%	100%

Trend Analysis--Parking Revenue

Parking revenue, through the first quarter of FY2009, increased \$183,166 (17.16%) compared to the same period in the prior year. The revenue category consists of Meter fees, Fines, and Penalties. Meter Fees declined \$6,455 (-2.04%), while, Fines and Penalties increased \$161,810 (29.94%) and \$27,811 (13.25%)-- respectively. The increase can be attributed to more aggressive collection efforts and the parking citation moratorium held in July and August. The moratorium gave citizens with outstanding parking tickets the opportunity to resolve the citation without having to pay the associated late fees.

**Parking Revenue (Meter Fees, Fines, & Penalties)
2005-2009 Y-T-D**

