

# CITY OF LAS VEGAS

## REVENUE REPORT

### SECOND QUARTER FY2009



December 31, 2008

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

TABLE OF CONTENTS

	<u>Page</u>
FY2009 Second 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 Second Quarter Revenue Highlights**

General Fund revenue through the second quarter of FY2009 increased \$6.07 million—2.90%. The first half of FY2008 increased \$3.2 million (1.6%) compared to the same period in FY2007. The following highlights are offered for the City's major revenue categories:

- Intergovernmental revenues decreased -5.6% (approximately \$4.8 million). Consolidated Tax\* declined -5.5% (approximately \$4.6 million). Clark County taxable sales through the second quarter of FY2009 declined -3.7% compared to the same period in the prior year.

\* **Note**—the Consolidated Tax figure noted above represents only four months of revenue. At the time of this report, six months of revenue have been reported by the State. The November distribution was recorded in January, whereas, December's distribution will be recorded in February. So, through the first six months of FY2009, the City's Consolidated Tax **declined** \$11.5 million (**-8.9%**) compared to the same period in the prior year. Restating the General Fund to include November and December Consolidated Tax distributions, the General Fund revenue decreased roughly \$785 thousand (-0.31%).

- Taxes through the second quarter of FY2009 increased 5.2% (roughly \$3.1 million) compared to the prior year. Real Property Taxes increased 6.2% while Personal Property plunged -13.3%. Also, Room Tax declined approximately \$205 thousand (-16.0%).
- Licenses and Permits increased 2.1% (approximately \$873 thousand) through the second quarter of FY2009. Franchise Fees increased 6.4% (\$1.8 million) due to a healthy increase in the Electric Utility Franchise fees—higher rates and more demand were the stimulus.
- Charges for Services increased 25.2% (\$3.3 million) through second quarter of FY2009. EMS transports increased 90.1% (\$1.0 million) due to a fee increase and more transports. Also, Other Fees increased 171% (roughly \$2.0 million) due to a business process change.
- Fines and Forfeits increased 33.9% (roughly \$2.6 million) through the second quarter of FY2009. Court Fines increased 34% (approximately \$2.6 million) due to the addition of the Traffic Commissioner and better collection efforts.
- Miscellaneous fees increased 43% (approximately \$985 thousand) due to additional rents provided by the City's new building the "Atrium". On the downside, Other Miscellaneous declined due to a large first quarter of FY2008 where large extraordinary payments were received.

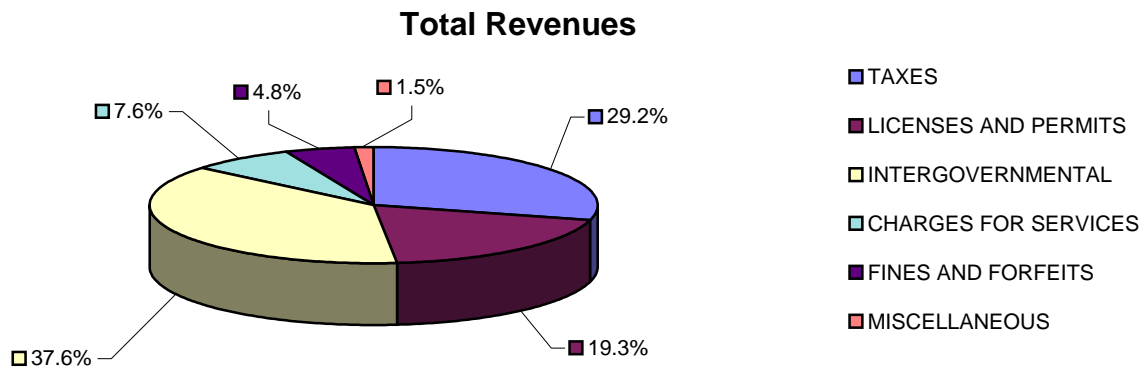
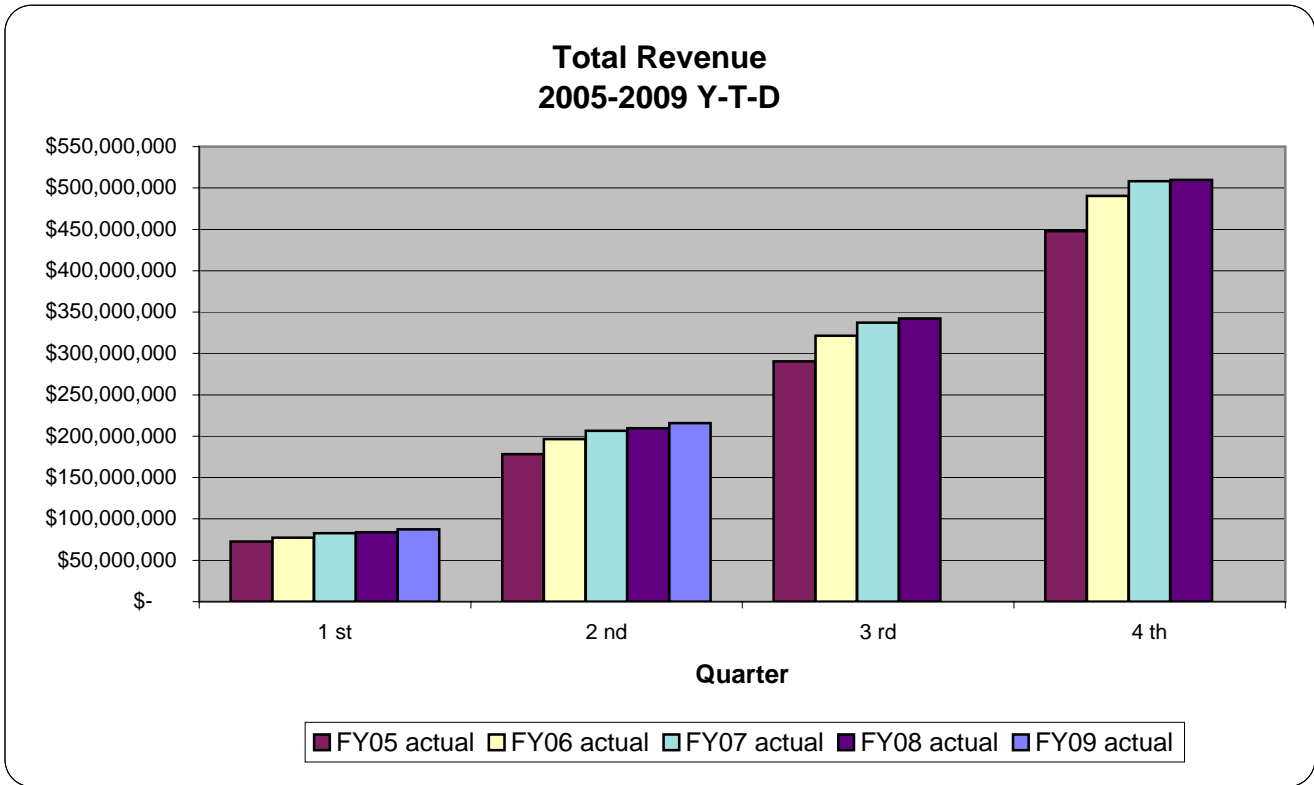
### **Selected Enterprise Fund Revenue:**

- Building permits and Sewer Connection fees decreased -21.3% (\$895 thousand) and -44.5% (\$2.1 million), respectively, through second quarter of FY2009. The decline was due to the recession. Valuations declined 46% through December.
- Parking revenues increased 12.7% (\$280 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

<b>TOTAL REVENUES</b>						
	<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	209,600,692	215,666,111	
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

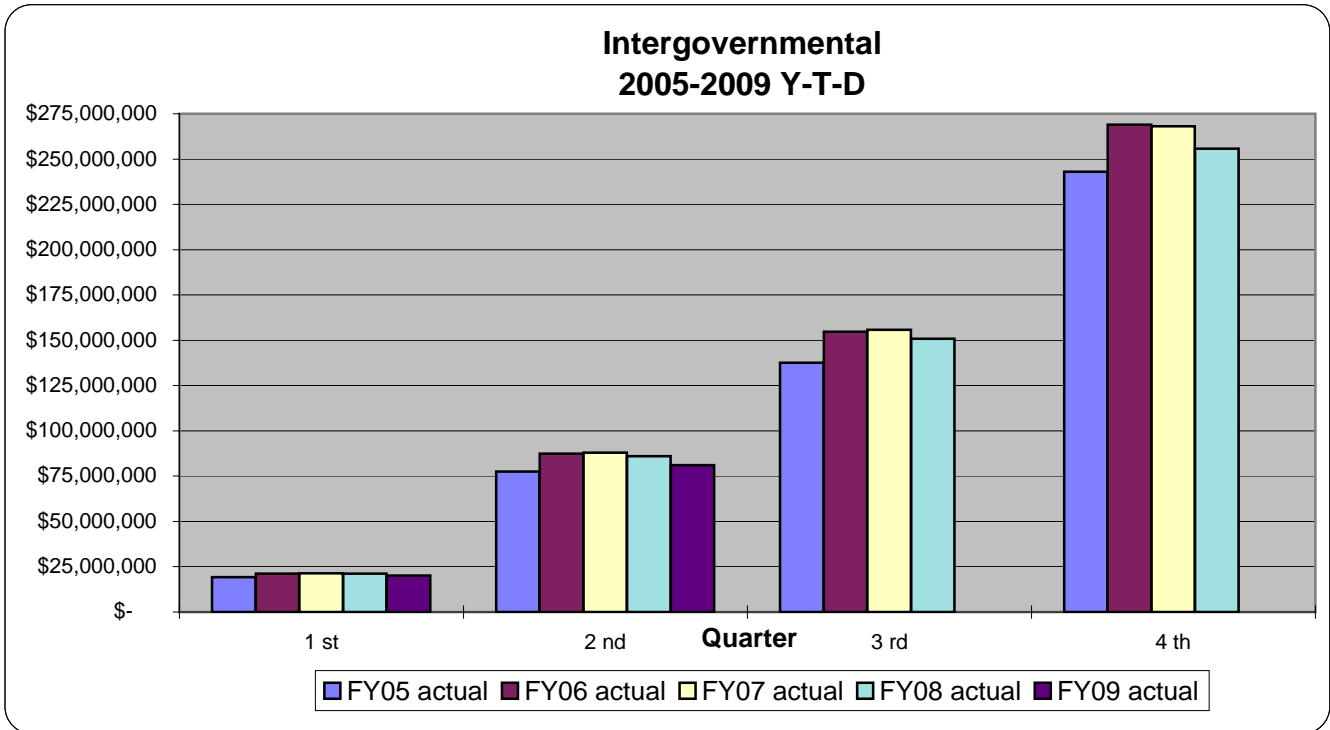
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	16%	16%	16%	16%	17%
2nd qtr/4th qtr	40%	40%	41%	41%	<b>41%</b>
3rd qtr/4th qtr	65%	66%	66%	67%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



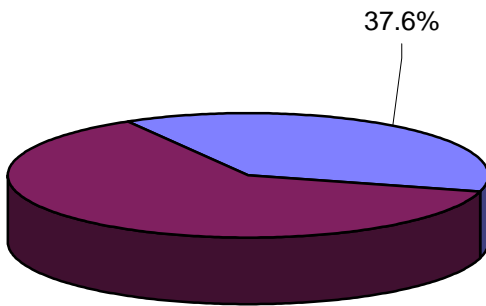
# GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL SUMMARY STATISTICS

<b>INTERGOVERNMENTAL</b>						
	<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	81,125,213	
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

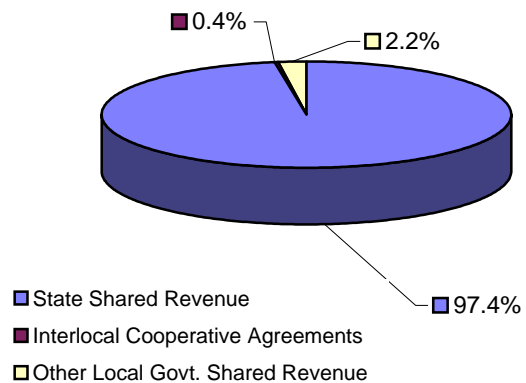
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	8%	8%	8%	8%	8%
2nd qtr/4th qtr	32%	33%	33%	34%	<b>32%</b>
3rd qtr/4th qtr	57%	58%	58%	59%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**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	79,012,576	
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

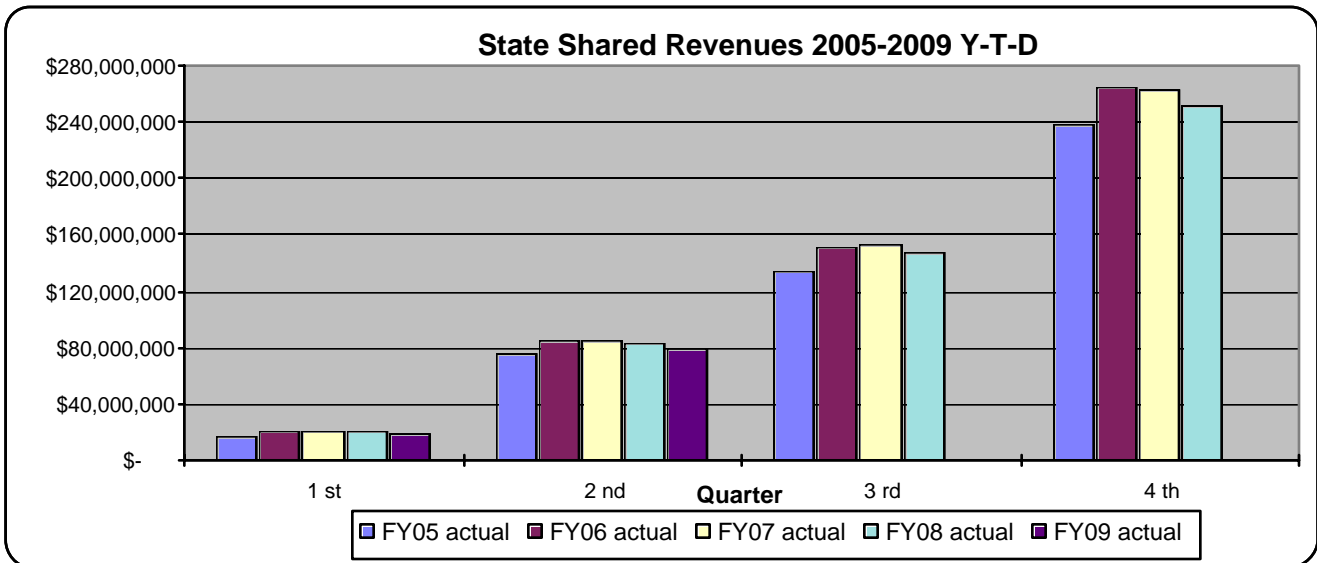
<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	8%	8%	8%	8%	8%
2nd qtr/4th qtr	32%	32%	33%	33%	31%
3rd qtr/4th qtr	56%	57%	58%	59%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

#### Trend Analysis--State Shared Revenues

State Shared Revenues decreased \$4,663,735 (-5.57%) through the second quarter of FY2009 compared to the same period in the prior year. The decline in revenue can be attributed to the recession. State taxable sales through October were down -4.1% while Clark County taxable sales were down -3.7%.

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 second quarter year to date figure consists of only four months of revenue (July-October). The Consolidated Tax Distribution for November and December are received in January and February and are recorded in the month of receipt--an accrual is not made.



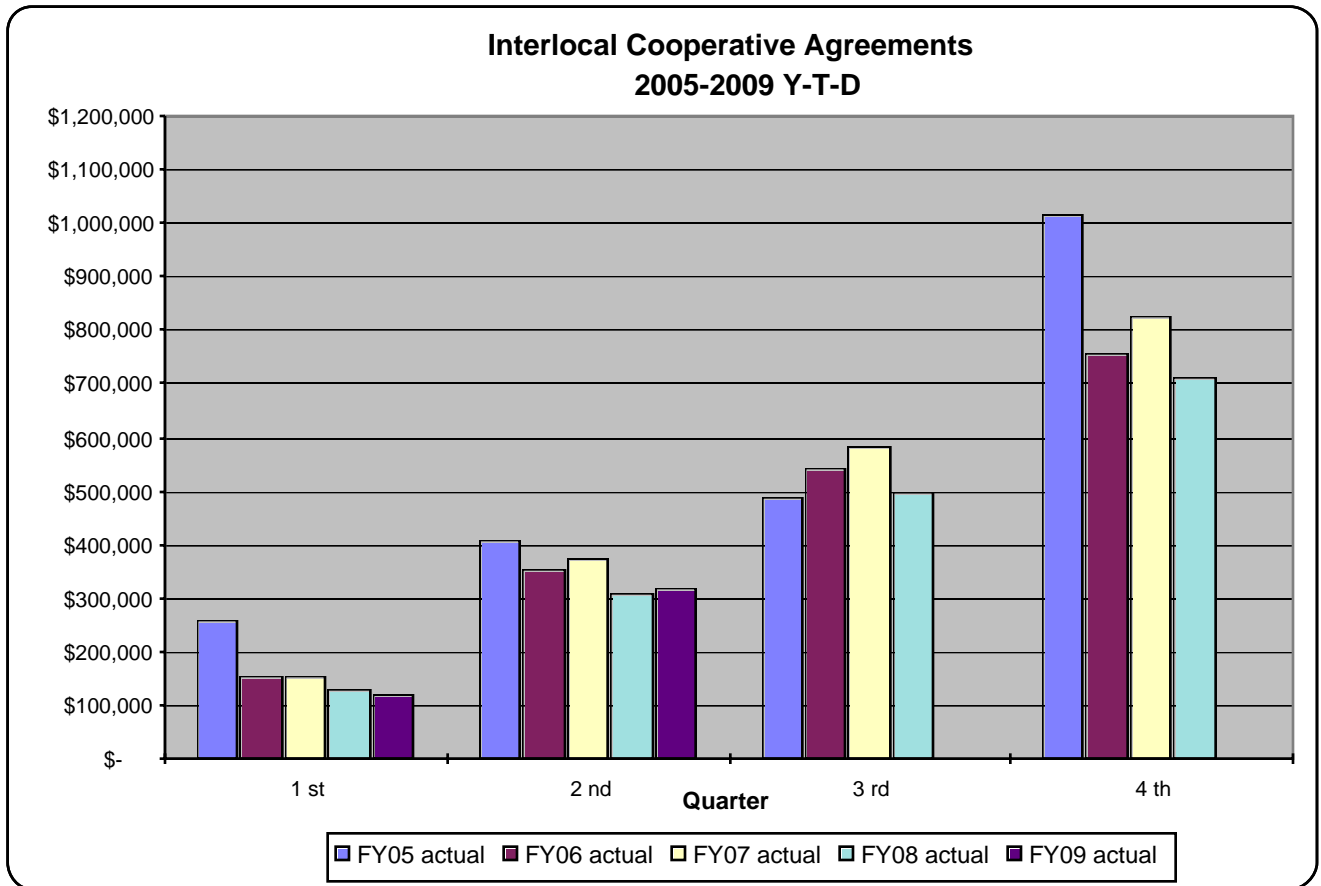
## GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

<b>INTERLOCAL COOPERATIVE AGREEMENTS</b>						
	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY09 budget
Quarter						
1 st	\$ 260,177	\$ 153,929	\$ 154,800	\$ 127,037	\$ 117,556	
2 nd	408,214	351,187	371,049	306,276	317,014	
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%	<b>39%</b>
3rd qtr/4th qtr	48%	72%	71%	69%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Interlocal Cooperative Agreements

Interlocal Agreements increased \$10,378 (3.51%) compared to the same period in the prior year. Reimbursed From Other Governments is the lone item in the category.



## GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

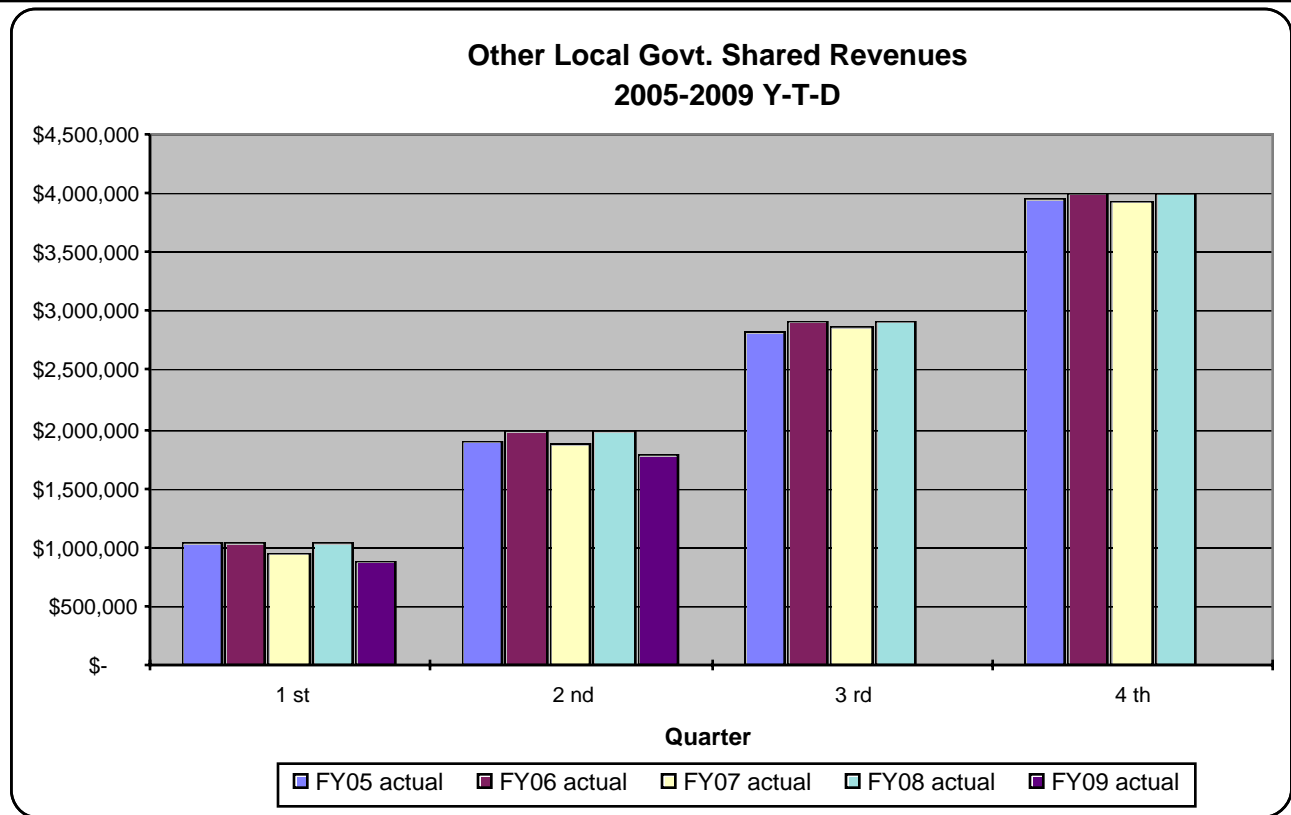
<b>OTHER LOCAL GOVT. SHARED REVENUES</b>						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 1,046,205	\$ 1,031,594	\$ 944,080	\$ 1,038,172	\$ 891,515	
2 nd	1,894,090	1,997,451	1,871,723	1,979,155	1,795,623	
3 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

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	26%	26%	24%	26%	23%
2nd qtr/4th qtr	48%	50%	47%	50%	<b>46%</b>
3rd qtr/4th qtr	71%	73%	73%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Other Local Govt. Shared Revenues

Revenue through the second quarter FY2009 decreased \$183,532 (-9.27%). The revenue category consists of County Gaming Licenses and Payment in Lieu of Taxes. County Gaming Licenses is the only source of revenue that is material to the category.

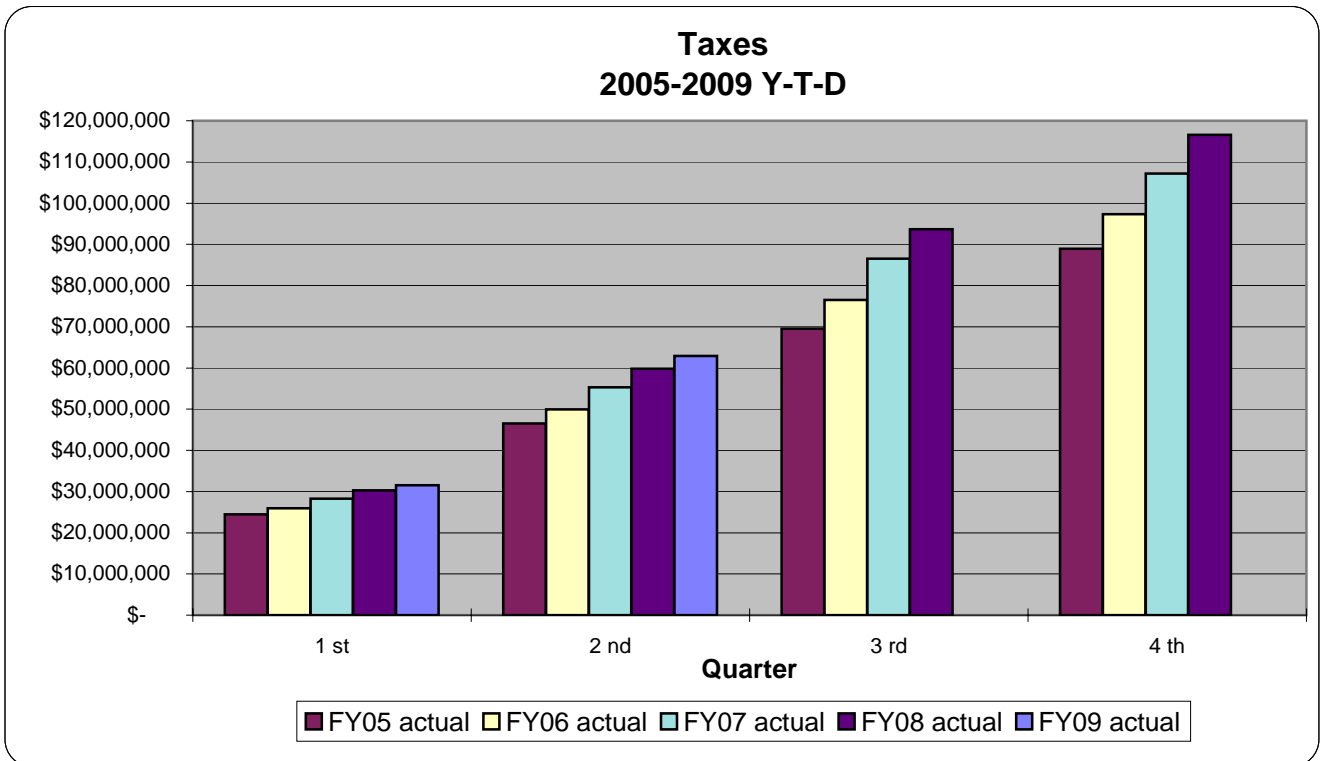
The County collects gaming taxes from various City gambling establishments and subsequently distributes the proceeds to the City. County Gaming Licenses are levied upon the casino on a monthly basis per slot machine, per table game, and other miscellaneous games at varying rates depending on the type 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 December 31, 2008, indicated that the number of games/tables increased 1.0% while the number of slot machines declined -3.45% in the Downtown Las Vegas area. In addition, the gaming win for the same three month period declined -13.41% in the downtown Las Vegas area.



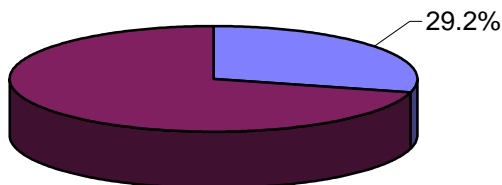
## GENERAL FUND REVENUE CATEGORY- TAXES SUMMARY STATISTICS

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	62,892,559	
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

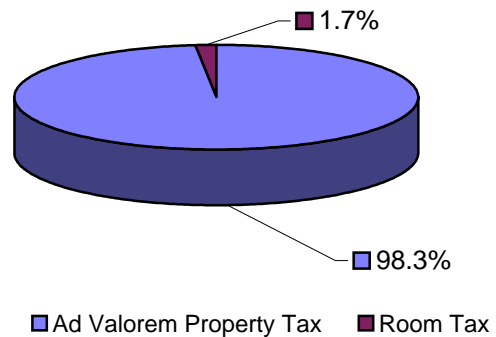
Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	28%	27%	26%	26%	26%
2nd qtr/4th qtr	52%	51%	52%	51%	51%
3rd qtr/4th qtr	78%	79%	81%	80%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**Taxes as a % of Total Revenue**



**Taxes by Subcategories**



## GENERAL FUND REVENUE CATEGORY- TAXES

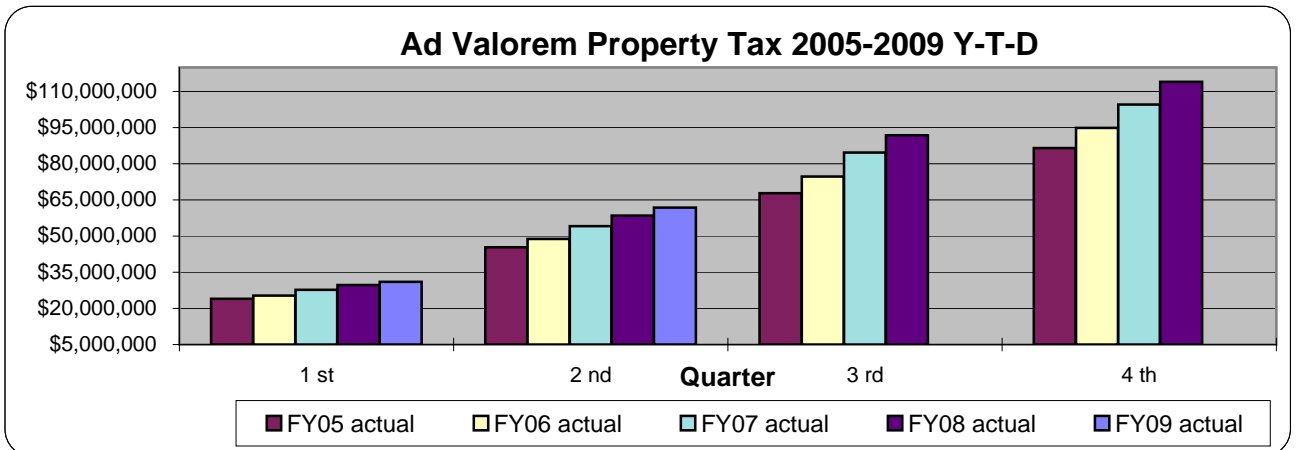
<b>AD VALOREM PROPERTY TAX</b>						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$23,996,983	\$25,338,912	\$27,700,664	\$29,709,278	\$31,000,182	
2 nd	45,427,546	48,780,677	54,133,627	58,508,530	61,823,911	
3 rd	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

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

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

**Trend Analysis--Ad Valorem Property Tax**  
 Ad Valorem Property Tax increased \$3,315,381 (5.67%) through the second 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 \$3,513,169 (6.16%) while Personal Property Taxes declined \$197,737 (-13.30%). 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 recession.



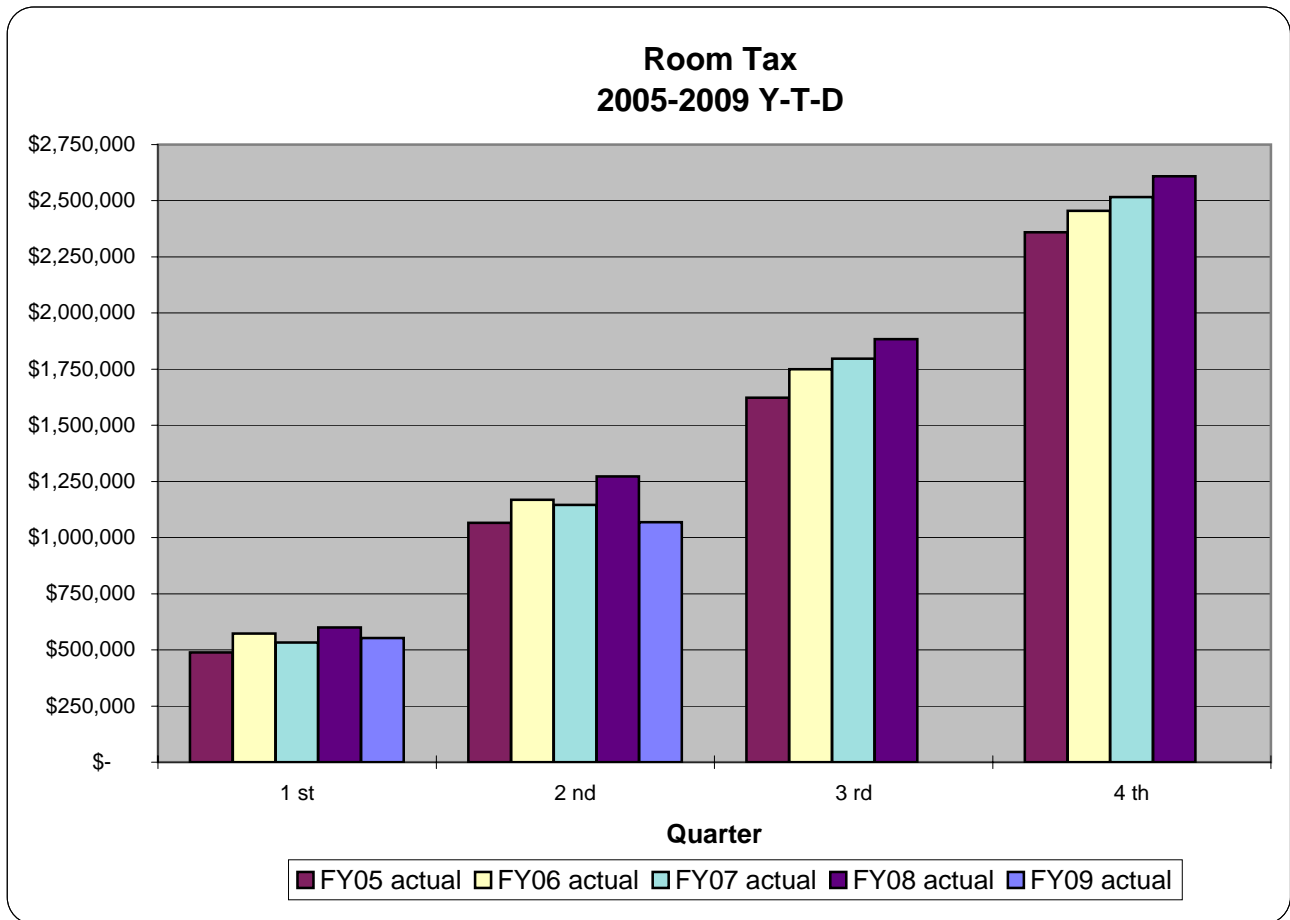
## GENERAL FUND REVENUE CATEGORY- TAXES

<b>ROOM TAX</b>						
	<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	\$ 488,800	\$ 572,939	\$ 533,103	\$ 600,504	\$ 552,437	
2 nd	1,066,058	1,169,050	1,145,478	1,272,657	1,068,648	
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

<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	21%	23%	21%	23%	21%
2nd qtr/4th qtr	45%	48%	46%	49%	40%
3rd qtr/4th qtr	69%	71%	71%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Room Tax

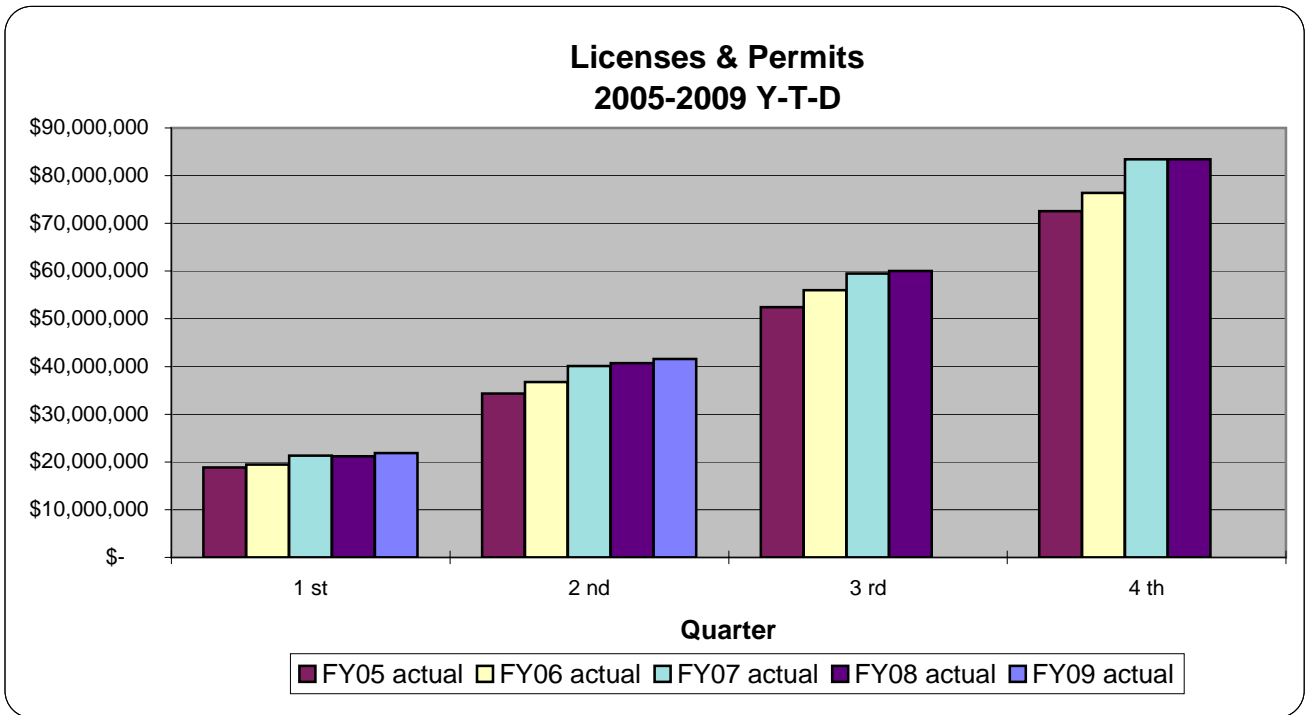
Room Tax revenue through the second quarter of FY2009 decreased \$204,009 (-16.03%) compared to the same period in the prior year. The decline in revenue can be attributed to the recession. Specifically, from a Room Tax perspective, per a review of the Las Vegas Convention and Visitor's Authority's website, almost all major gauges were down through the second quarter of FY2009. Most notably, visitor volumes, convention attendance, occupancy levels, airline passengers, auto traffic, and gaming revenue were all down.



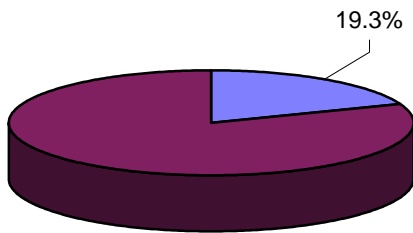
# GENERAL FUND REVENUE CATEGORY- LICENSE AND PERMITS SUMMARY STATISTICS

<b>LICENSES &amp; PERMITS</b>						
	<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	41,581,721	
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

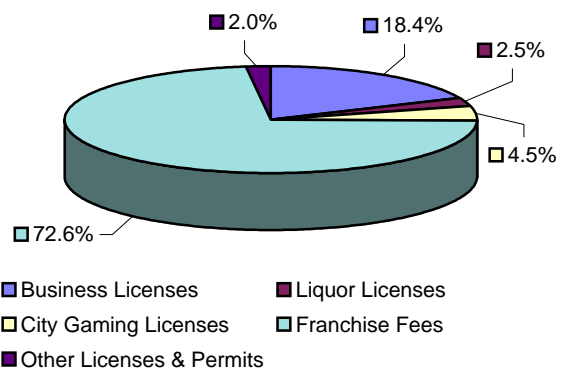
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	26%	25%	26%	25%	26%
2nd qtr/4th qtr	47%	48%	48%	49%	<b>49%</b>
3rd qtr/4th qtr	72%	73%	71%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**Licenses & Permits as a % of Total Revenue**



**Licenses & Permits by Subcategories**



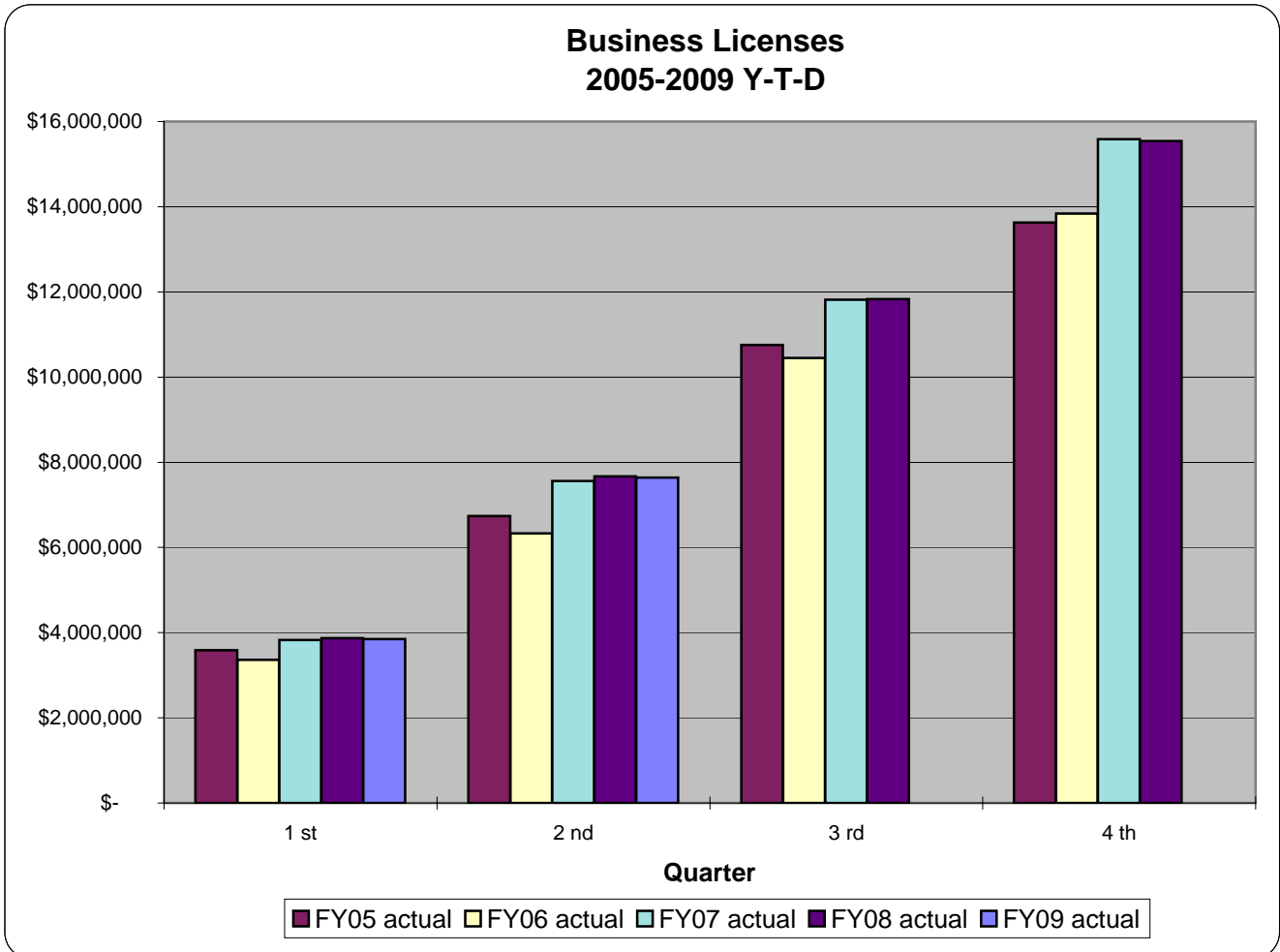
## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

<b>BUSINESS LICENSES</b>						
	<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	7,641,856	
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

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	26%	24%	25%	25%	24%
2nd qtr/4th qtr	49%	46%	49%	49%	<b>47%</b>
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 second quarter of FY2009, decreased 29,798 (-0.39%) compared to the same period in the prior year. The decline was due to the recession. Gross Business Licenses declined \$51,043 (-1.08%) while Fixed Business Licenses increased \$21,246 (0.72%).



# GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

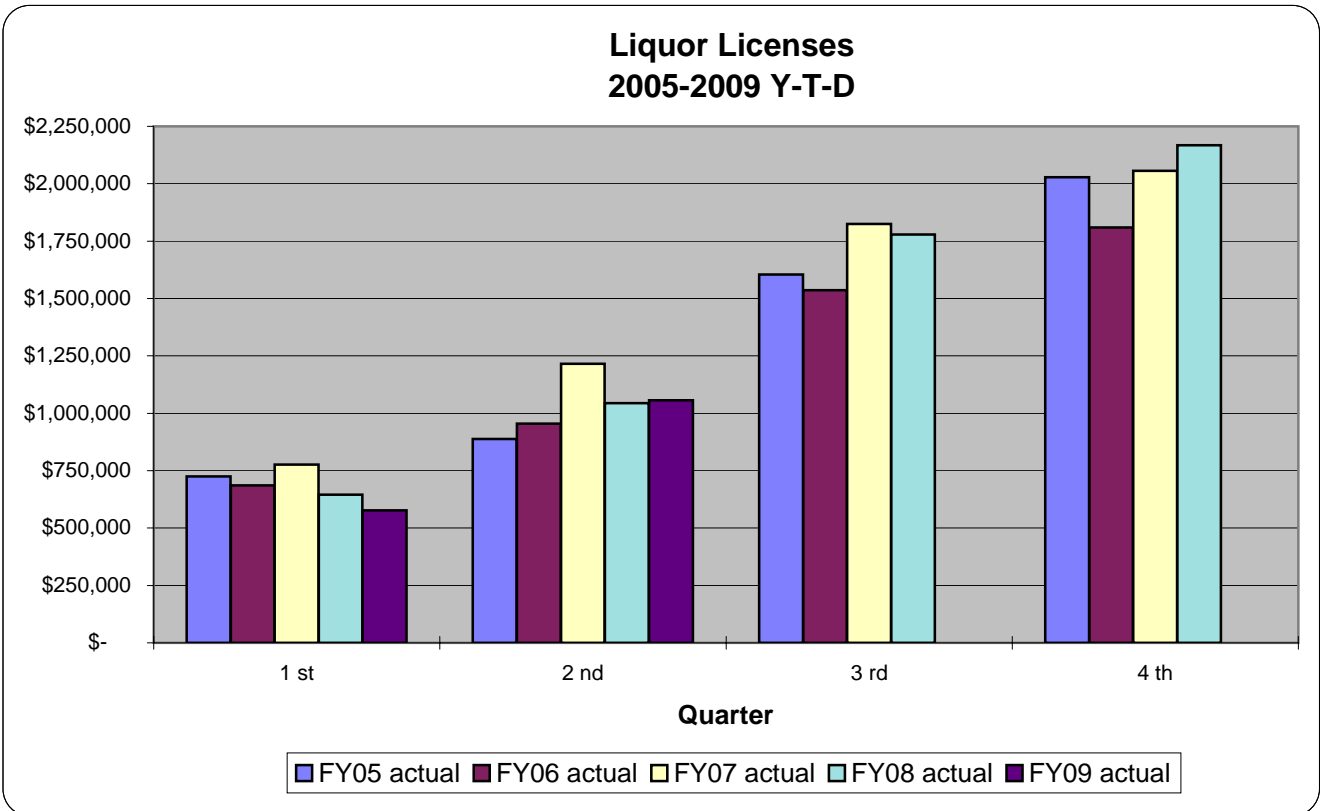
## LIQUOR LICENSES

	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	1,057,223	
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%	<b>48%</b>
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 second quarter of FY2009 increased \$12,839 (1.23%) compared to the same period in the prior year. The category consists of semiannual license fees and original new license fees. Semiannual fees increased \$63,249 (8.40%)--they range from \$100 to \$1,200 and are due in advance on April 1st and October 1st. Original new license fees decreased \$50,410 (-17.35%)--these are one time fees which are due and payable at the time of filing an application.



# GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

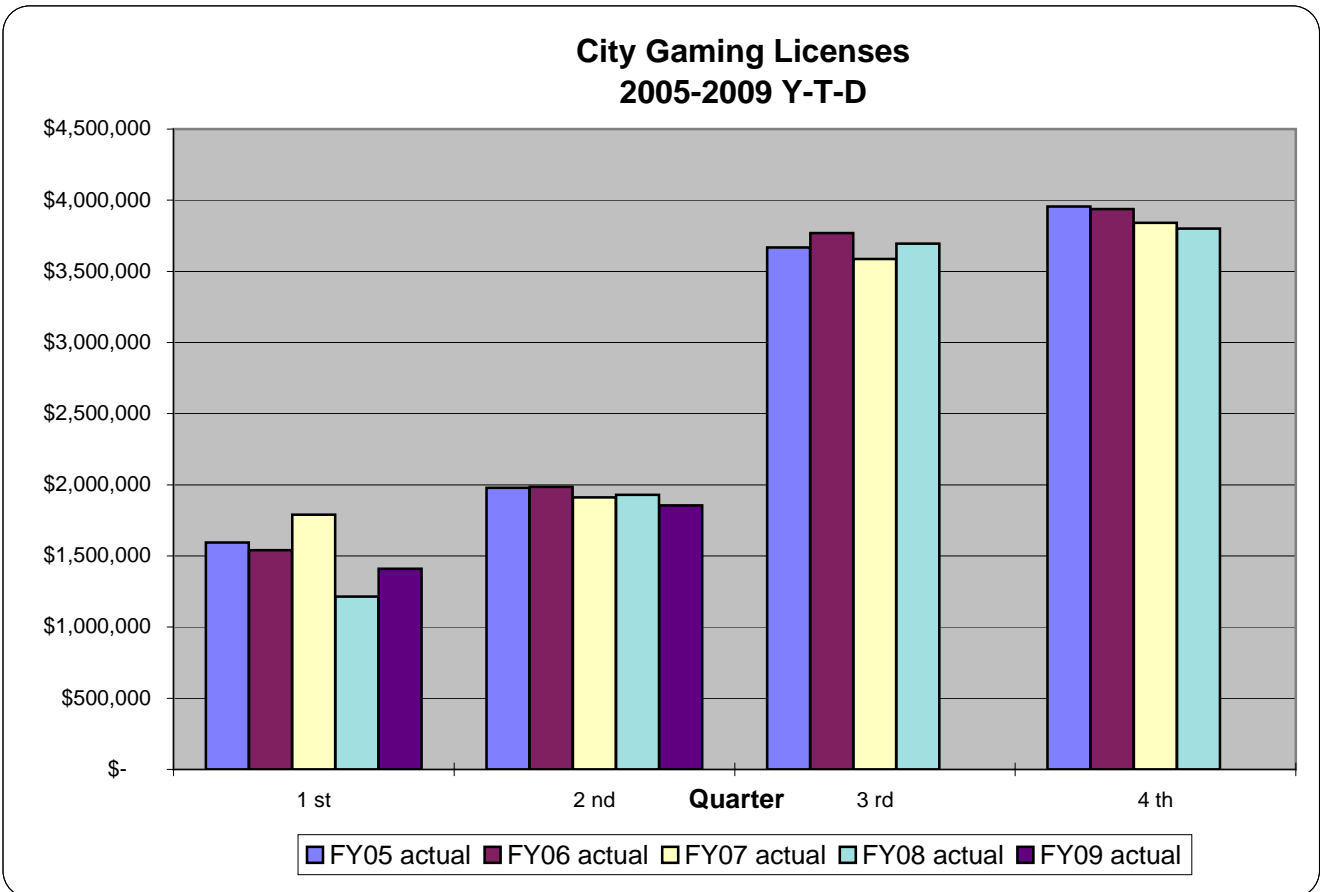
<b>CITY GAMING LICENSES</b>						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 1,595,400	\$ 1,541,464	\$ 1,789,843	\$ 1,214,111	\$ 1,409,857	
2 nd	1,978,838	1,985,738	1,912,494	1,928,666	1,855,358	
3 rd	3,668,041	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

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	40%	39%	47%	32%	37%
2nd qtr/4th qtr	50%	50%	50%	51%	<b>49%</b>
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 decreased \$73,308 (-3.80%) through the second quarter of FY2009 compared to the same 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 December 31, 2008, indicated that the number of games/tables increased 1.0% while the number of slot machines declined -3.45% in the Downtown Las Vegas area. In addition, the gaming win for the same three month period declined -13.41% for the downtown Las Vegas area.



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

<b>FRANCHISE FEES</b>						
	<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	30,194,754	
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

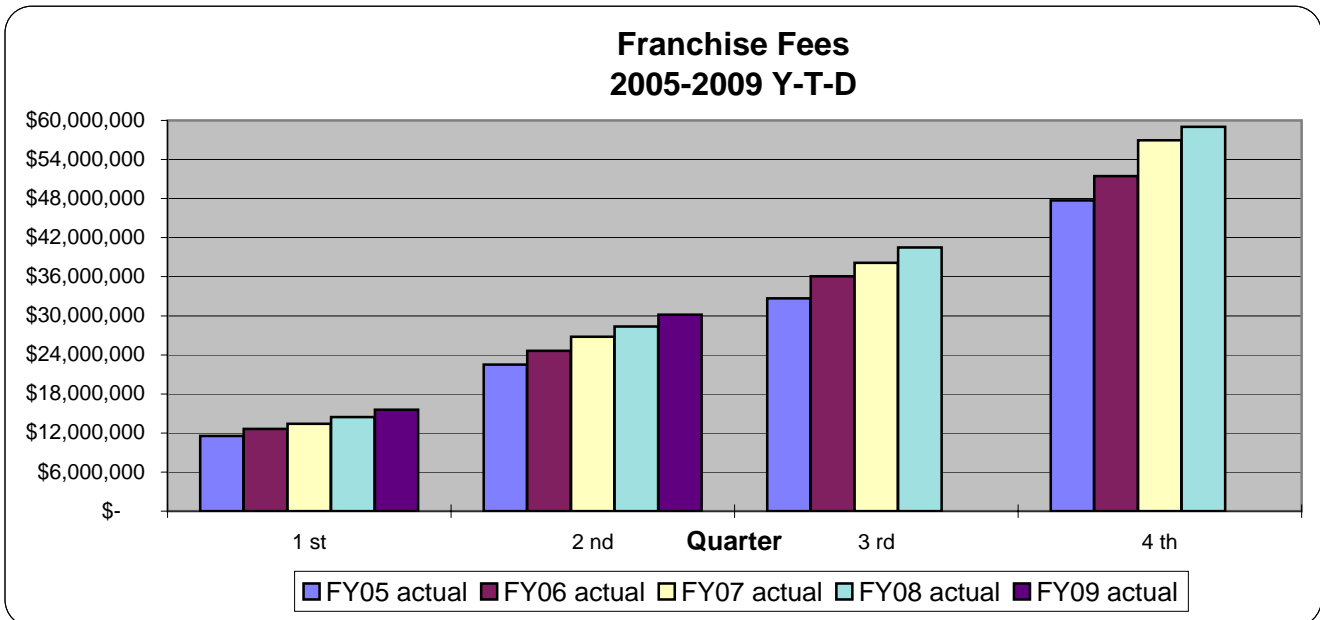
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	24%	25%	24%	24%	26%
2nd qtr/4th qtr	47%	48%	47%	48%	<b>50%</b>
3rd qtr/4th qtr	68%	70%	67%	69%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Franchise Fees

Franchise fees increased \$1,823,038 (6.43%) through the second quarter of FY2009 compared to the same period in the prior year. The following summarizes the activity for the period:

Gas Utility	decreased	\$ (117,687)	-4.55%
Electric Utility	increased	\$ 1,783,334	12.22%
Telephone Utility	decreased	\$ (193,540)	-3.79%
Garbage Utility	increased	\$ \$443,187	27.26%
Cable Utility	increased	\$ 334,915	19.90%

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 and price increases. Next, the Cable Utility increased due to more demand and rate hikes while the Telephone Utility declined due to more customers switching to wireless. Lastly, the Garbage Utility increase was due to a make up payment received during the second quarter.



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

### OTHER LICENSES & PERMITS

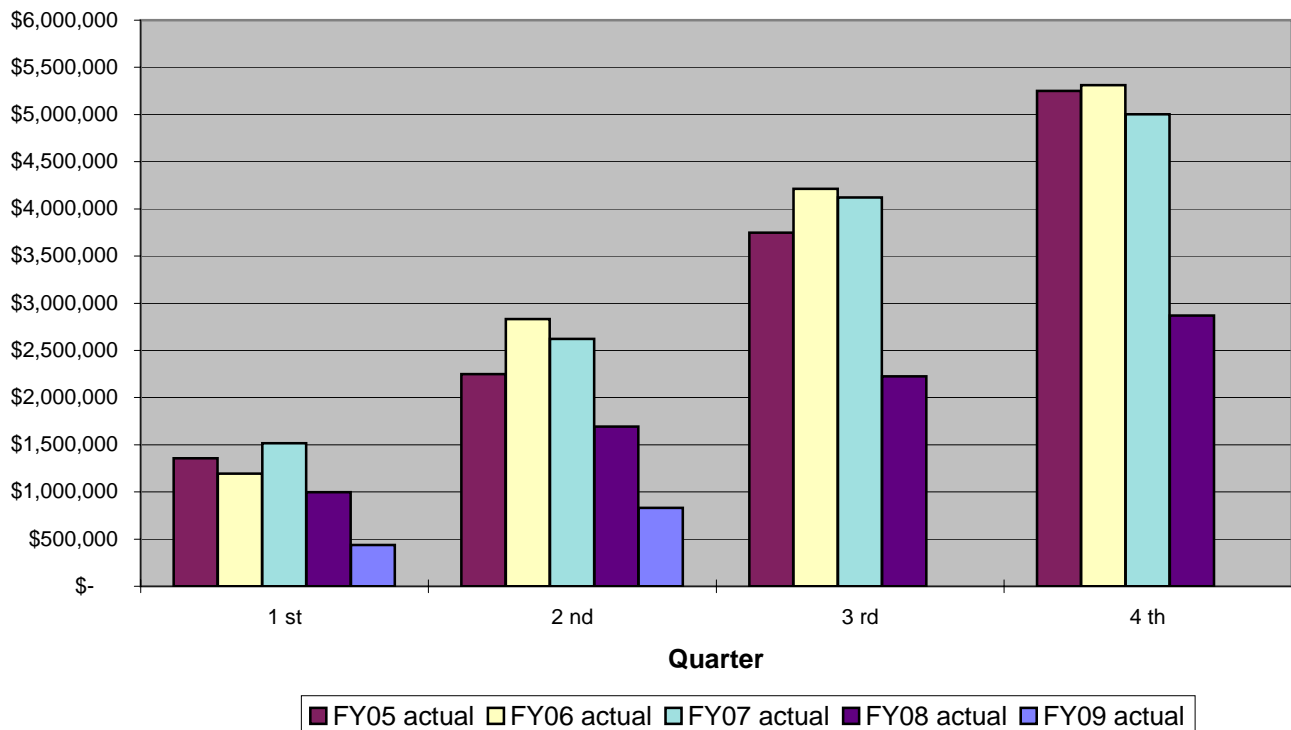
	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY09 budget
Quarter						
1 st	\$ 1,356,876	\$ 1,193,650	\$ 1,515,173	\$ 997,991	\$ 436,415	
2 nd	2,248,643	2,830,923	2,622,994	1,692,582	832,530	
3 rd	3,747,940	4,211,641	4,121,528	2,223,455	-	
4 th	5,250,527	5,310,096	5,001,327	2,869,851	-	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%	29%
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 declined \$860,052 (-50.81%) through the second 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 and Zoning which both had immaterial increases. Plans Check Fees and Off-site Permit Fees, which represent the majority of the revenue in the category, declined \$439,588 (-59.92%) and \$370,452 (-69.35%)--respectively. The downturn in the real estate market and the recession have both contributed to the loss of revenue noted in the Other Licenses and Permits category.

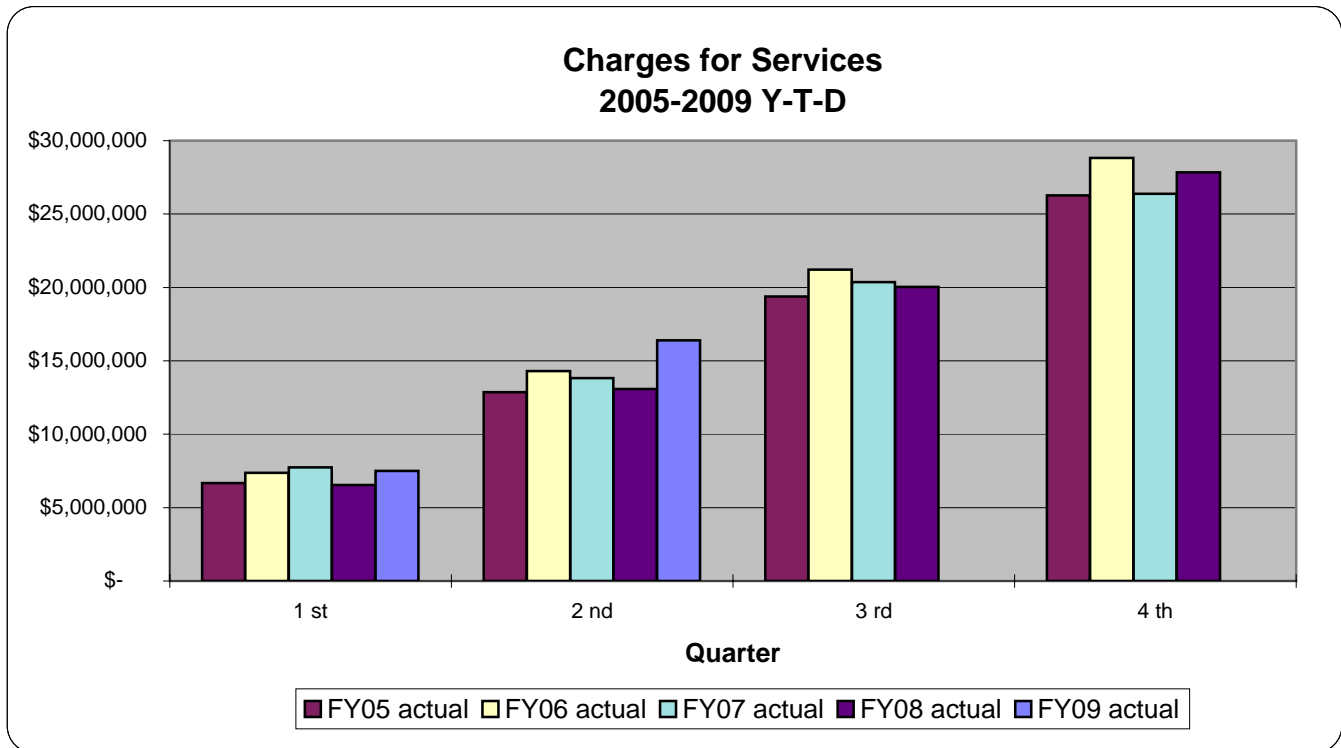
**Other Licenses & Permits  
2005-2009 Y-T-D**



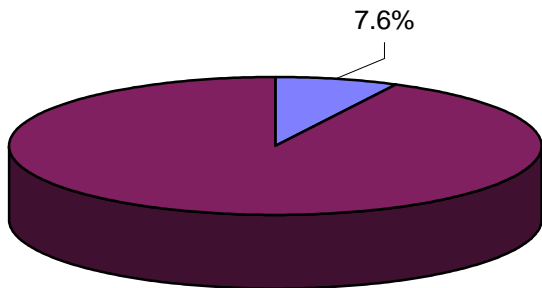
# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES SUMMARY STATISTICS

<b>CHARGES FOR SERVICES</b>						
	<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	13,089,819	16,391,977	
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

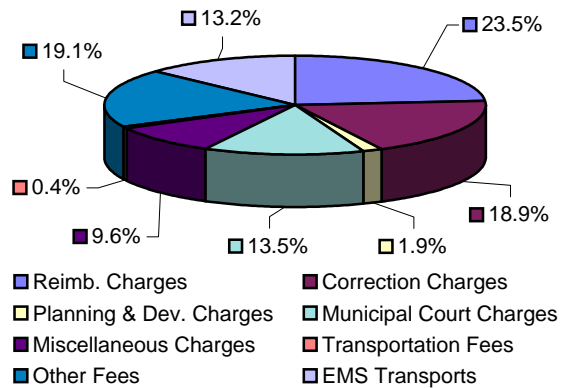
<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	25%	26%	29%	23%	26%
2nd qtr/4th qtr	49%	50%	52%	47%	<b>57%</b>
3rd qtr/4th qtr	74%	74%	77%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**Charges for Services as a % of Total Revenue**



**Charges for Services by Subcategories**



# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

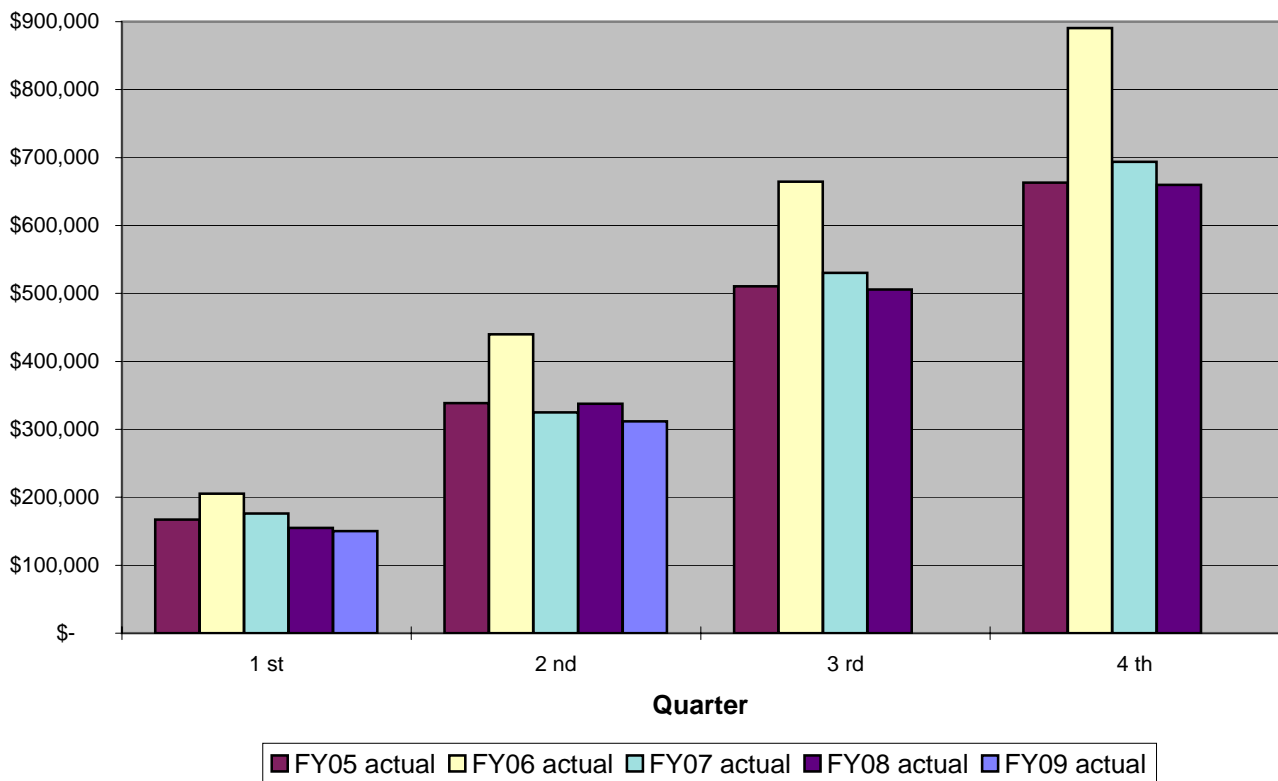
<b>PLANNING &amp; DEVELOPMENT FEES</b>						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 167,222	\$ 205,199	\$ 176,075	\$ 155,077	\$ 150,274	
2 nd	338,722	440,004	325,058	337,452	311,689	
3 rd	510,387	664,622	530,087	505,966	-	
4 th	663,286	890,602	693,838	659,738	-	991,875

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	25%	23%	25%	24%	15%
2nd qtr/4th qtr	51%	49%	47%	51%	<b>31%</b>
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 \$25,763 (-7.63%) through the second quarter of FY2009 compared to the same period in the prior year. Planning & Development fees declined \$29,895 (-9.42%) while Sign Code Fees increased \$4,132 (20.41%).

**Planning & Development Charges  
2005-2009 Y-T-D**



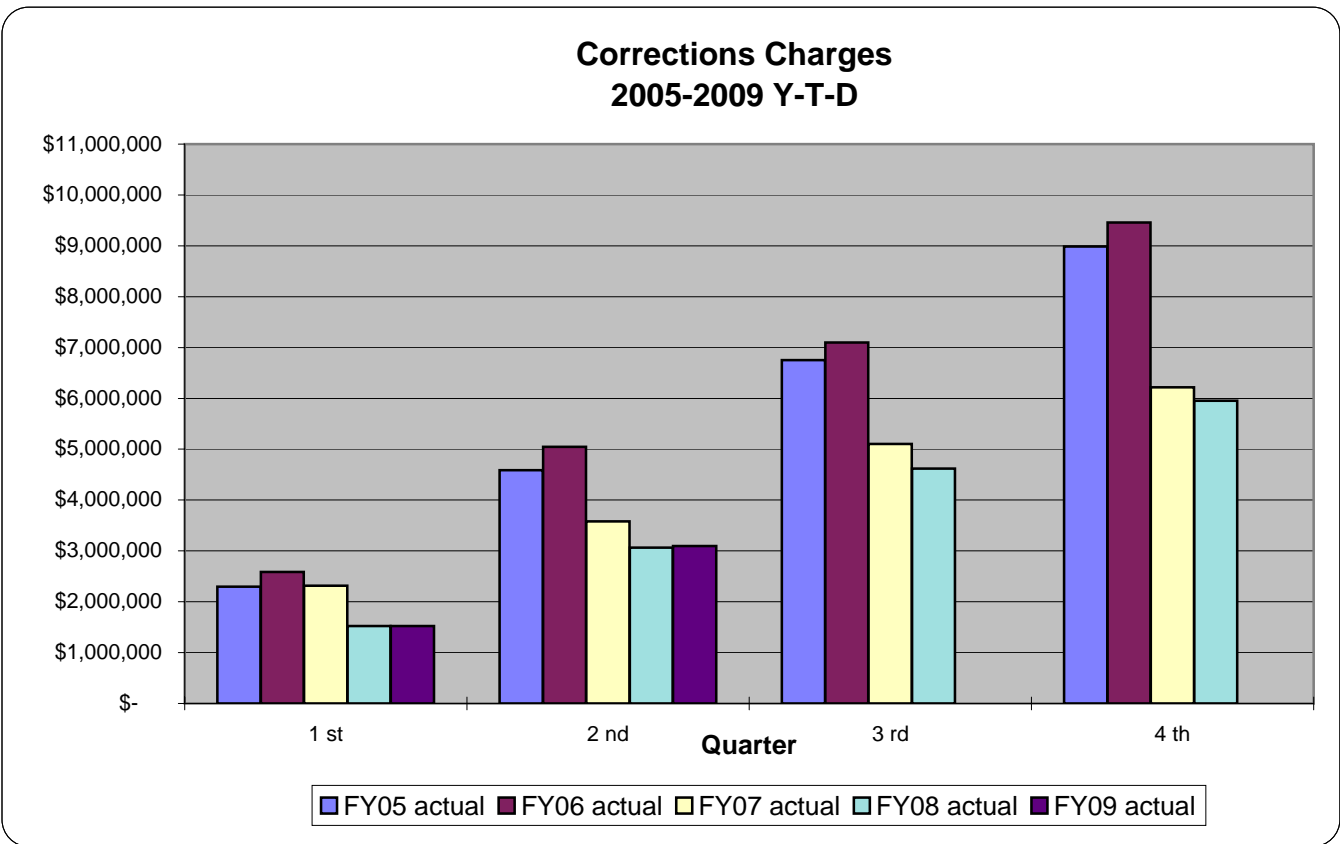
# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<b>CORRECTIONS CHARGES</b>						
	<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	3,066,223	3,093,799	
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

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	26%	27%	37%	26%	25%
2nd qtr/4th qtr	51%	53%	58%	52%	<b>51%</b>
3rd qtr/4th qtr	75%	75%	82%	78%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

**Trend Analysis--Corrections Charges**

Through the second quarter of FY2009, Corrections Charges showed little change with a slight increase of \$27,576 (0.90%) compared to the same period in the prior year. Revenue from the US Marshals declined \$25,168 (-13.11%) while revenue from Clark County and Boulder City increased \$50,134 (1.75%) and \$2,610 (59.8%)--respectively. The number of Clark County inmates housed through the first half of the fiscal year declined -2.43% which was offset by a 4.3% increase in the price charged per inmate day.



# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

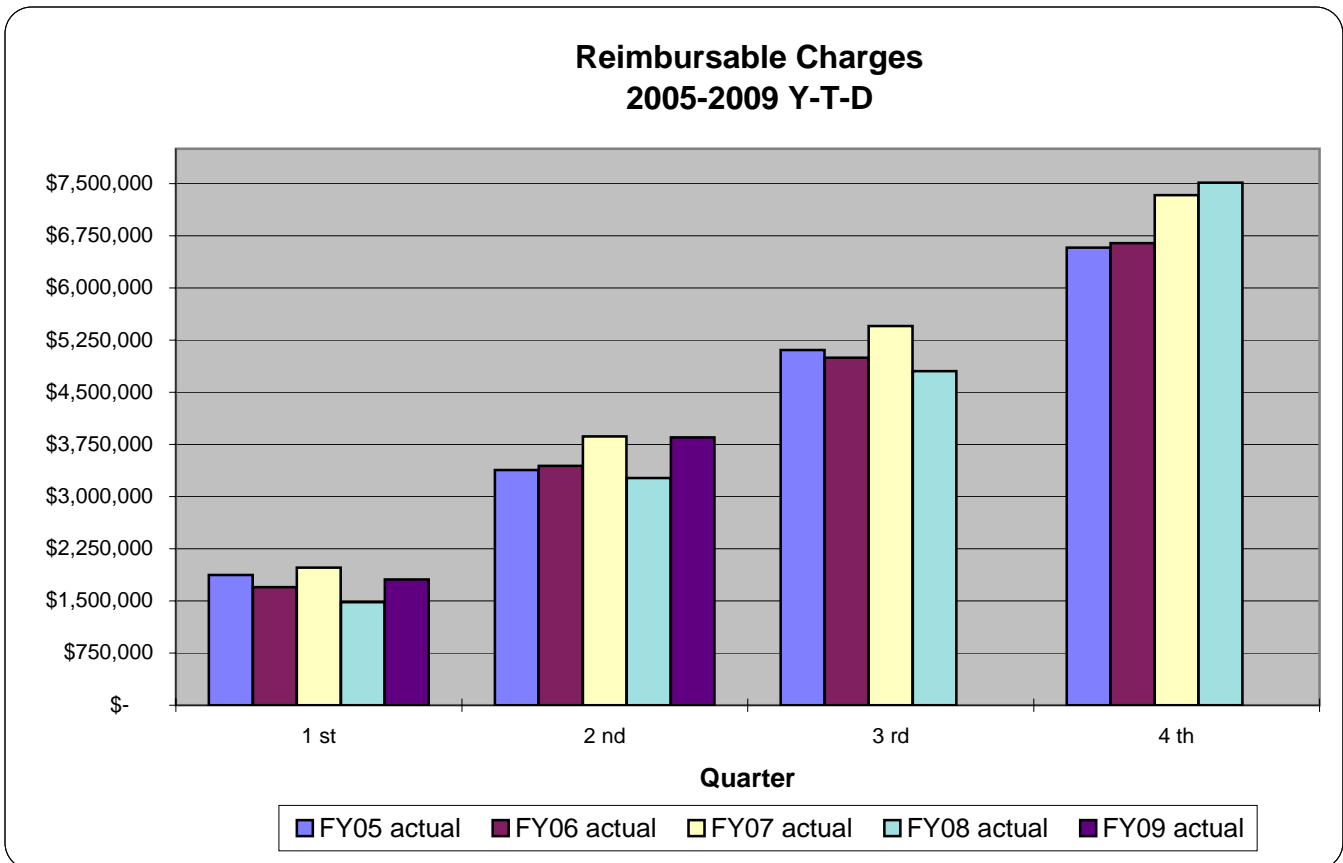
<b>REIMBURSABLE CHARGES</b>						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 1,872,780	\$ 1,697,486	\$ 1,977,599	\$ 1,482,745	\$ 1,806,390	
2 nd	3,382,212	3,441,357	3,863,824	3,264,992	3,850,951	
3 rd	5,106,359	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

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	28%	26%	27%	20%	27%
2nd qtr/4th qtr	51%	52%	53%	43%	<b>57%</b>
3rd qtr/4th qtr	78%	75%	74%	64%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

**Trend Analysis--Reimbursable Charges**

Reimbursable charges increased \$585,959 (17.95%) through the second 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 \$693,665 (39.12%). The other line item in the category, General Government Cost Allocation, decreased \$108,553 (-7.27%). The decline in the General Government Cost Allocation was due to an 8.2% decline in the "Allocation Base Monthly Labor".



# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

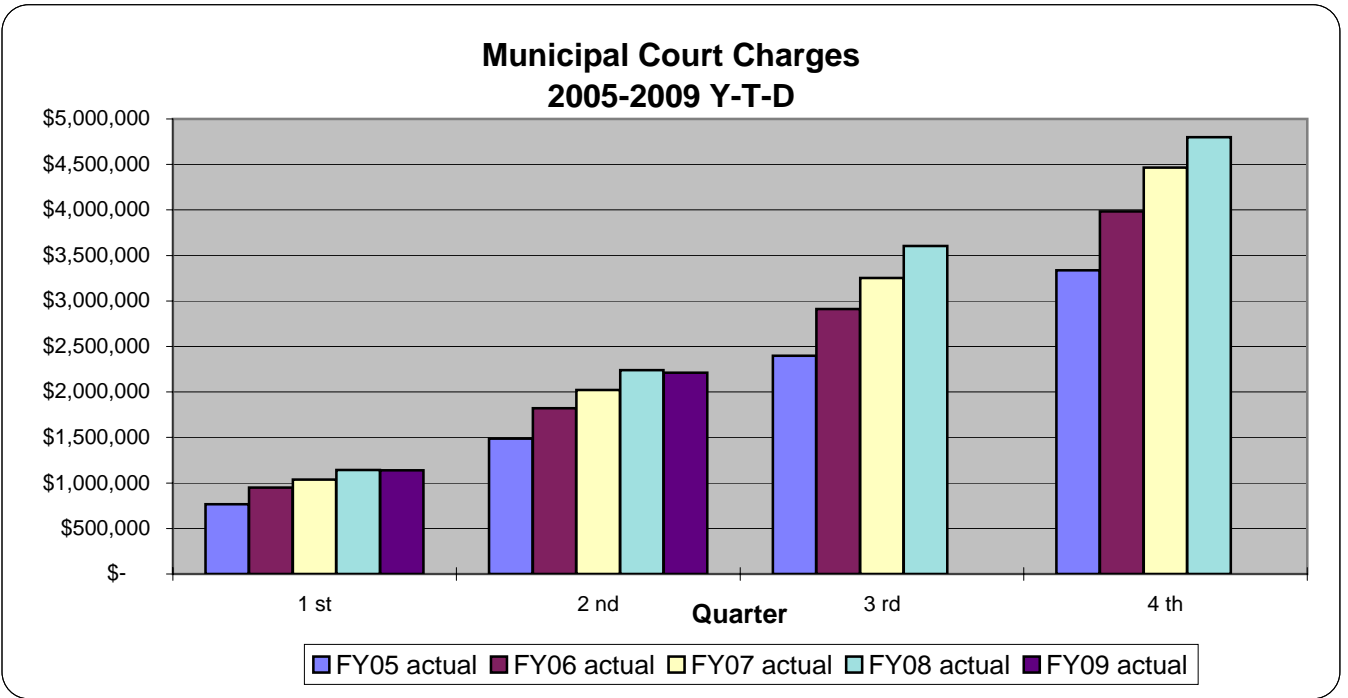
MUNICIPAL COURT CHARGES						
	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY09 budget
Quarter						
1 st	\$ 765,491	\$ 950,743	\$ 1,038,129	\$ 1,143,537	\$ 1,138,518	
2 nd	1,487,686	1,820,028	2,022,478	2,238,930	2,210,480	
3 rd	2,396,617	2,913,081	3,251,428	3,602,667	-	
4 th	3,338,363	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%	<b>44%</b>
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 \$28,450 (-1.27%) through the second quarter of FY2009 compared to the same period in the prior year. The following shows the detail for the category:

Financial Counseling Fees	increased	\$106,368	58.64%
In House Arrest Fee	decreased	(\$1,100)	(-1.04%)
Miscellaneous Court Fees	decreased	(\$84,578)	(-14.57%)
Court Counseling Fees	increased	\$38,199	6.16%
Traffic School	decreased	(\$97,105)	(-41.90%)
Internet Traffic School	decreased	(\$31,213)	(-20.42%)
Assessment Center	decreased	(\$1,262)	(-2.44%)
Work Program	increased	\$19,761	50.12%
Collection Fees	increased	\$22,480	8.15%

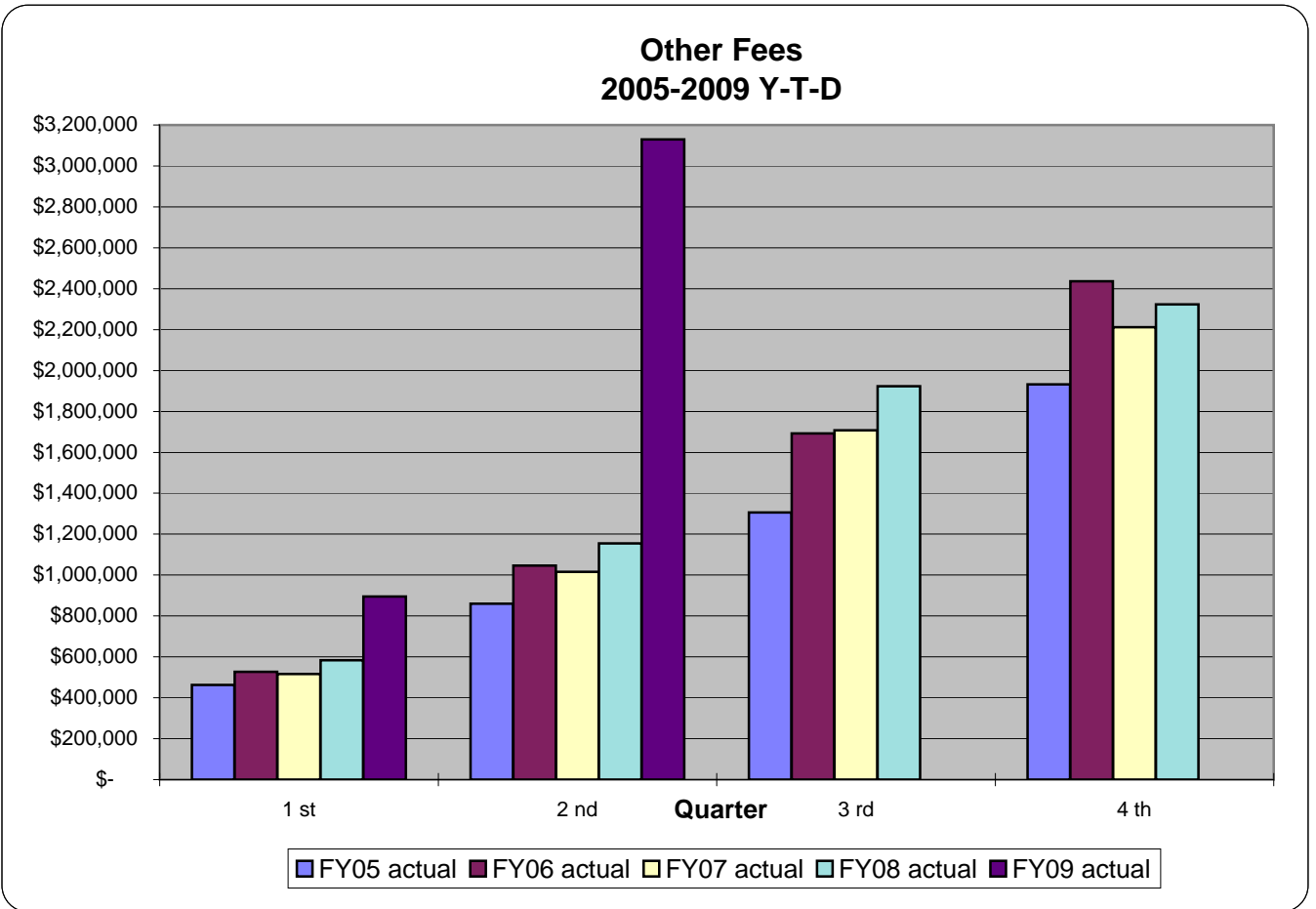


# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<b>OTHER FEES</b>						
	<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	3,129,795	
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

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	24%	22%	23%	25%	40%
2nd qtr/4th qtr	44%	43%	46%	50%	<b>141%</b>
3rd qtr/4th qtr	68%	69%	77%	83%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

**Trend Analysis--Other Fees**  
 Other fees increased \$1,975,373 (171.11%) through the second quarter of FY2009 compared to the same period in the prior year. Over 97% of the increase in the category was due to a 1,025% increase (\$1,922,263) in Neighborhood Services Special Inspections. The large increase was do to a business process change.



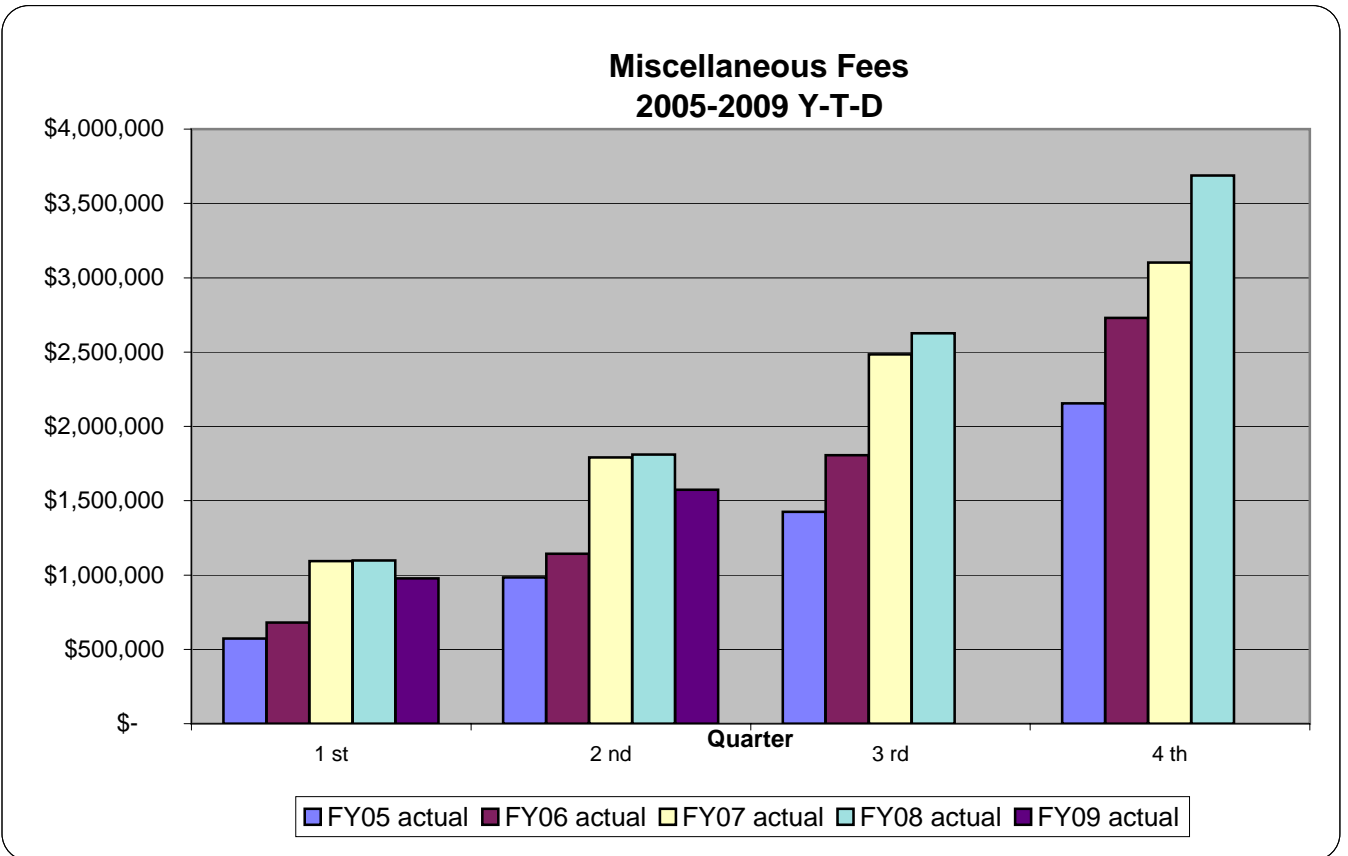
# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<b>MISCELLANEOUS FEES</b>						
	<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	1,573,043	
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

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	27%	25%	35%	30%	25%
2nd qtr/4th qtr	46%	42%	58%	49%	<b>41%</b>
3rd qtr/4th qtr	66%	66%	80%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

**Trend Analysis--Miscellaneous Fees**

Miscellaneous fees through second quarter of FY2009 decreased \$238,031 (-13.14%) compared to the same period in the prior year. Miscellaneous fees consist of Recreation Charges and Theater Performances. Recreation Charges decreased \$182,651 (-10.41%) 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.



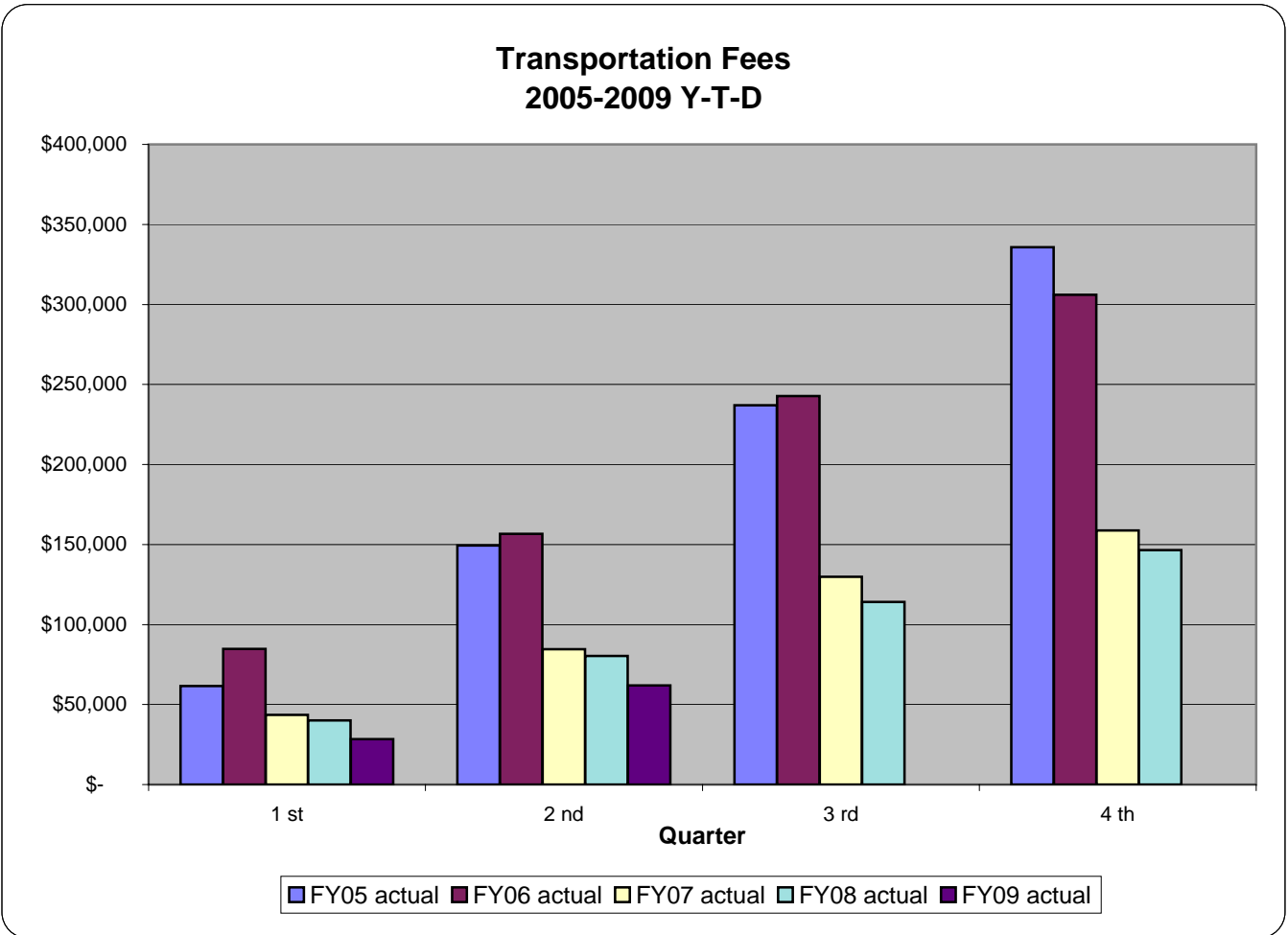
# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<b>TRANSPORTATION FEES</b>						
	<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	\$ 61,515	\$ 84,764	\$ 43,501	\$ 40,095	\$ 28,344	
2 nd	149,412	156,589	84,659	80,311	61,918	
3 rd	236,998	242,821	129,772	114,183	-	
4 th	335,700	306,040	158,756	146,488	-	158,358

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	18%	28%	27%	27%	18%
2nd qtr/4th qtr	45%	51%	53%	55%	<b>39%</b>
3rd qtr/4th qtr	71%	79%	82%	78%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

**Trend Analysis--Transportation Fees**

Transportation Fees declined \$18,393 (-22.90%) through the second quarter of FY2009 compared to the same period in the prior year. Transportation Fees consist of one revenue source--Trolley Fares.



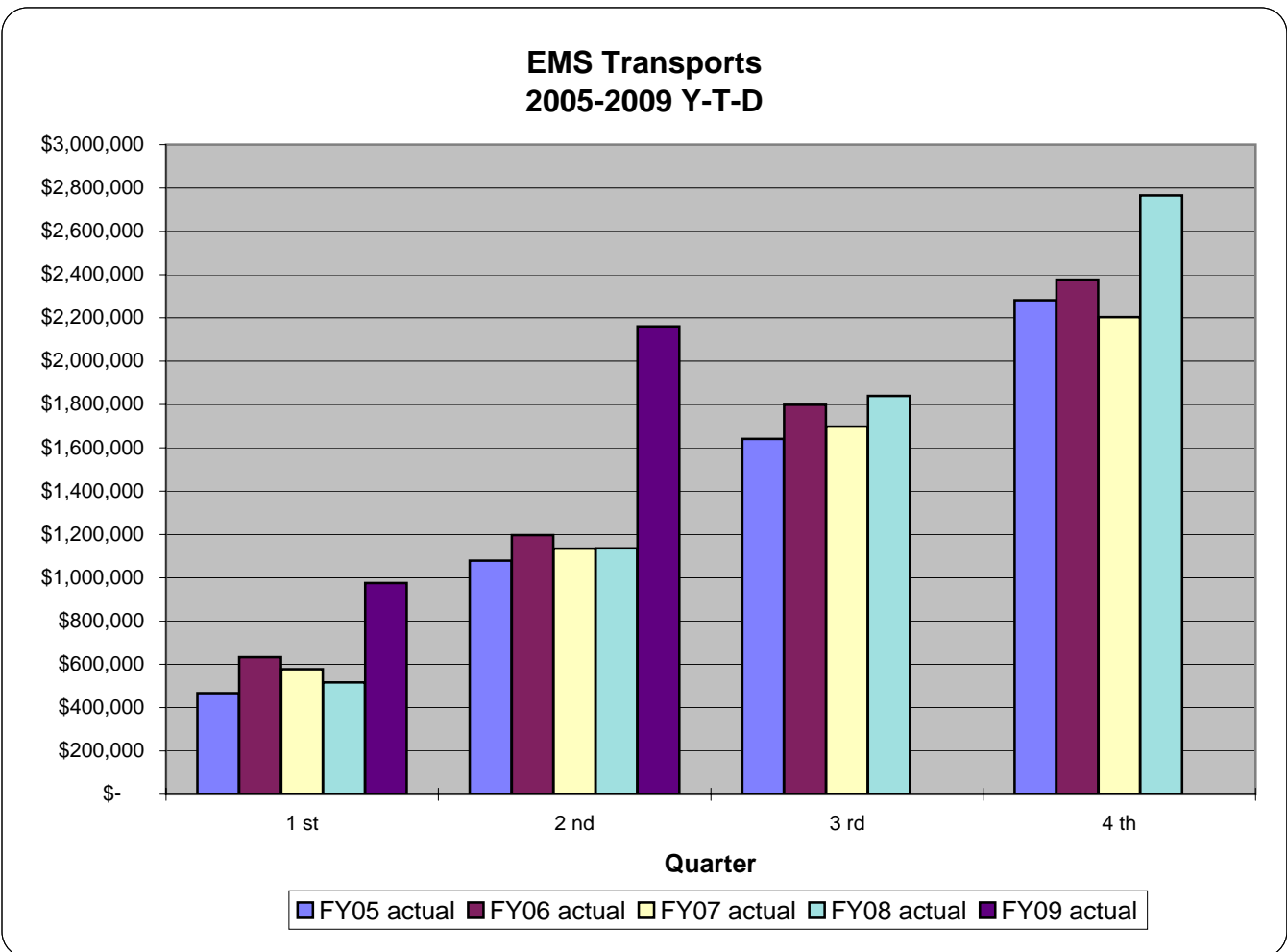
# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<b>EMS TRANSPORTS</b>						
	<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	2,160,302	
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

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	20%	27%	26%	19%	29%
2nd qtr/4th qtr	47%	50%	51%	41%	<b>64%</b>
3rd qtr/4th qtr	72%	76%	77%	67%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--EMS Transports

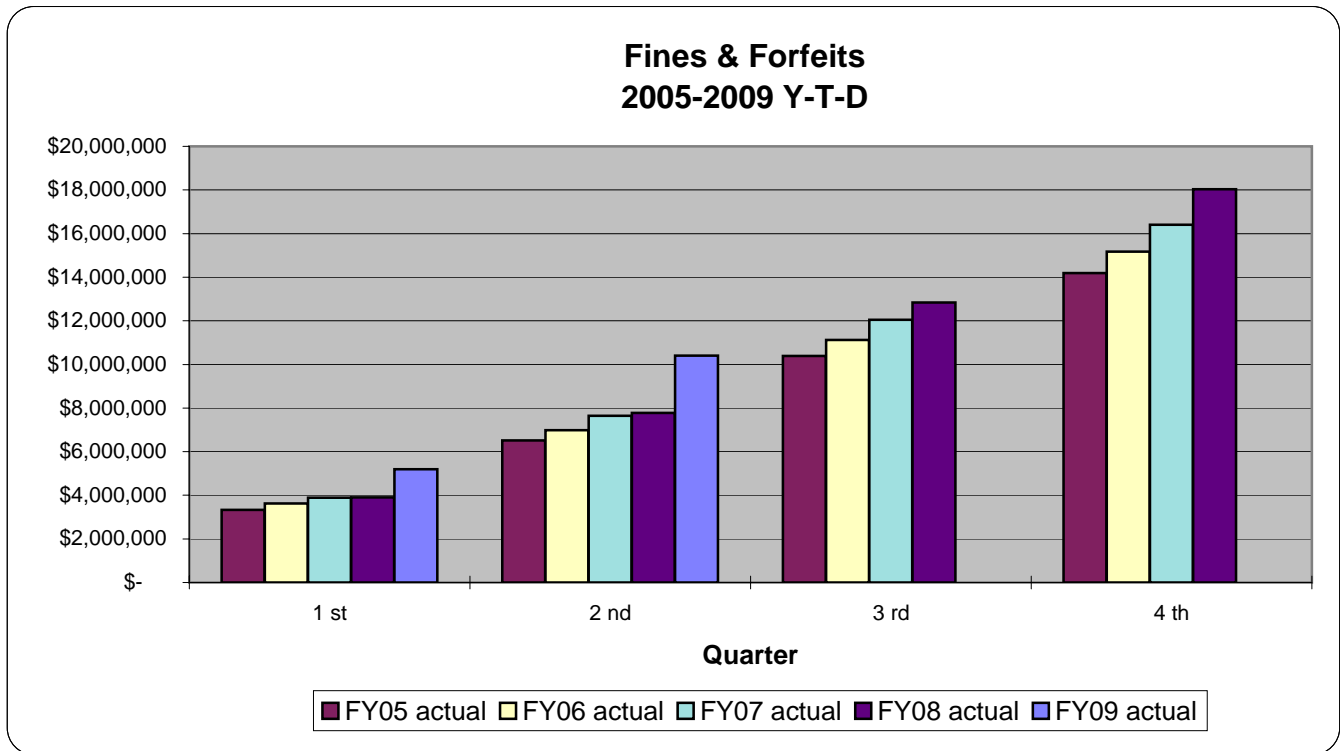
EMS transport revenue increased \$1,023,887 (90.10%) through the second quarter of FY2009 compared to the same period in the prior year. The increase in revenue can be attributed to an increase in the number of transports and a transport fee increase.



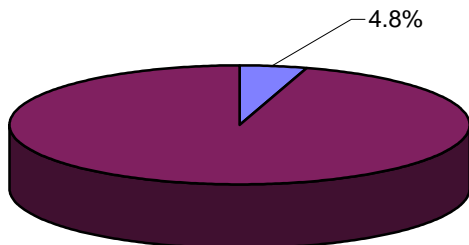
# GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS SUMMARY STATISTICS

<b>FINES &amp; FORFEITS</b>						
	<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	10,402,191	
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

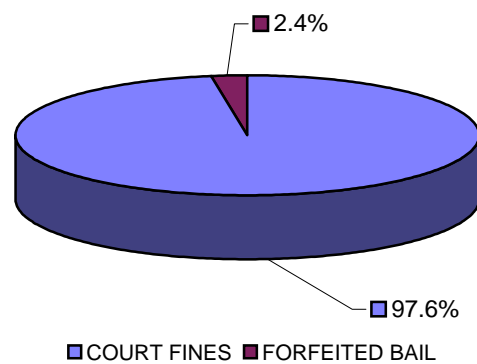
<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	23%	24%	24%	22%	27%
2nd qtr/4th qtr	46%	46%	47%	43%	54%
3rd qtr/4th qtr	73%	73%	73%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**Fines & Forfeits as a % of Total Revenue**



**Fines & Forfeits by Subcategories**



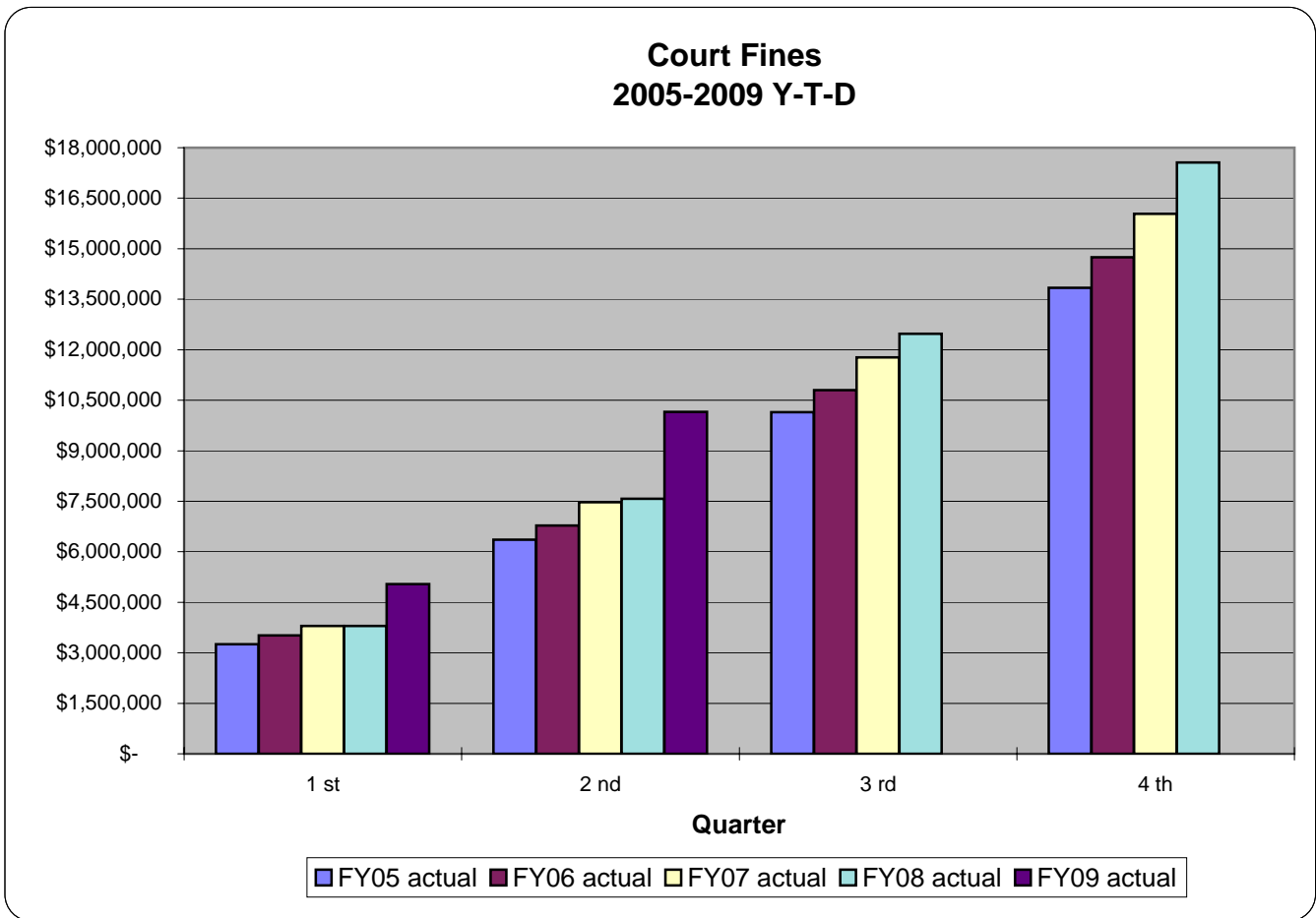
# GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

<b>COURT FINES</b>						
	<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	10,154,180	
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

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	23%	24%	24%	22%	27%
2nd qtr/4th qtr	46%	46%	47%	43%	<b>54%</b>
3rd qtr/4th qtr	73%	73%	73%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

**Trend Analysis--Court Fines**

Court Fines increased \$2,575,502 (33.98%) through the second 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 \$2,659,419 (43.78%) while Bail Converted to Fines declined \$83,945 (-5.58%). The double digit increase in Municipal Court Fines was partially due to the addition of the new Traffic Commissioner in April of 2008 as well as better collection efforts.



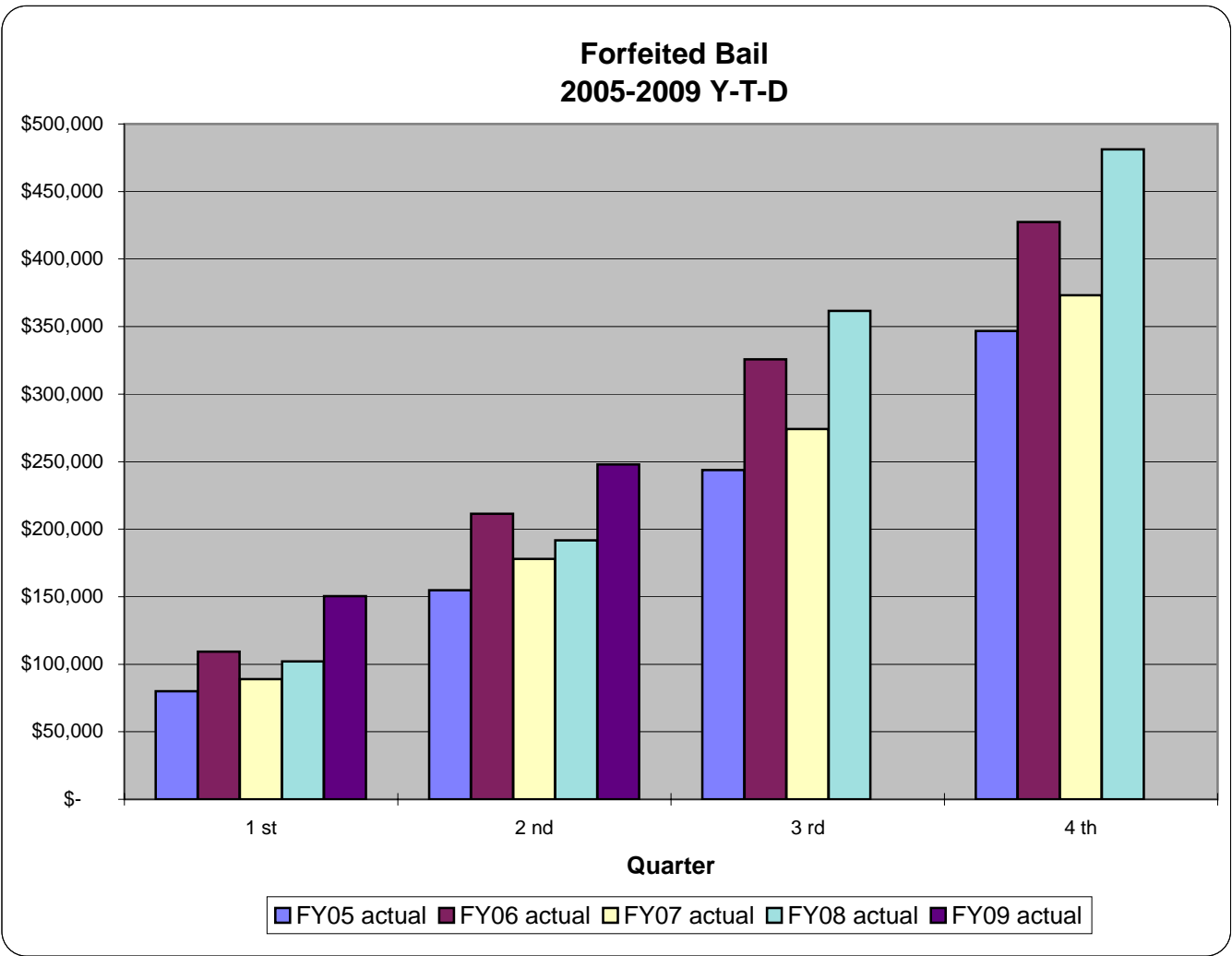
# GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

<b>FORFEITED BAIL</b>						
	<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	248,011	
3 rd	243,700	325,719	274,192	361,523	-	
4 th	346,739	427,390	373,254	481,229	-	507,226

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

**Trend Analysis--Forfeited Bail**

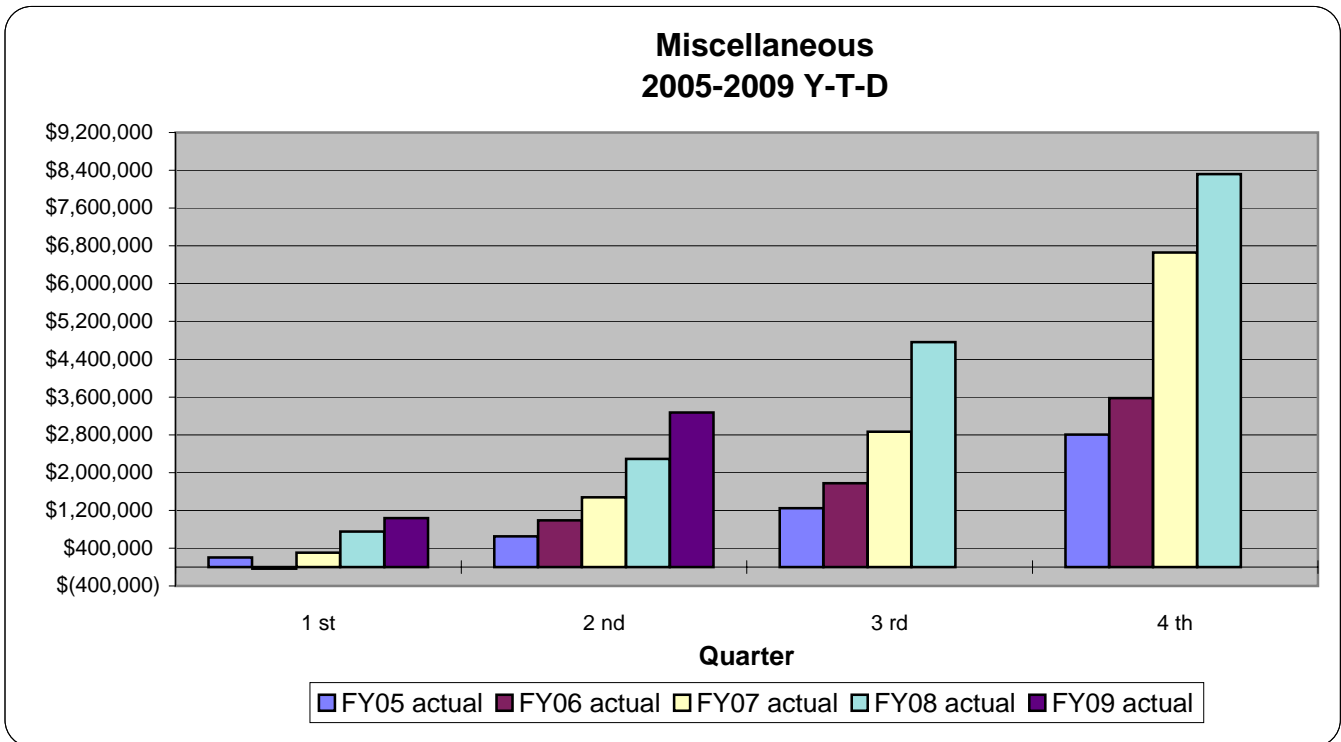
Forfeited Bail increased \$56,281 (29.35%) through the second quarter of FY2009 compared to the same period in the prior year.



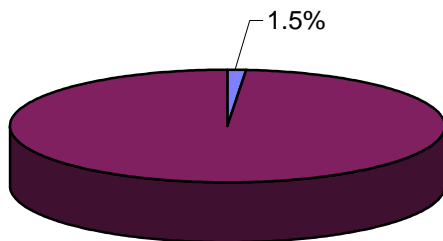
# GENERAL FUND REVENUE CATEGORY- MISCELLANEOUS SUMMARY STATISTICS

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	3,272,450	
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

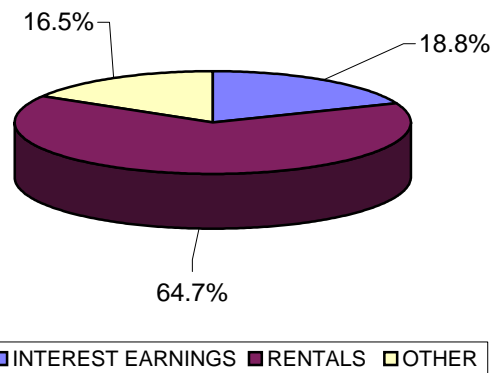
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	7%	-1%	5%	9%	13%
2nd qtr/4th qtr	23%	28%	22%	28%	40%
3rd qtr/4th qtr	44%	50%	43%	57%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**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	616,030	
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%	33%
3rd qtr/4th qtr	24%	42%	39%	42%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

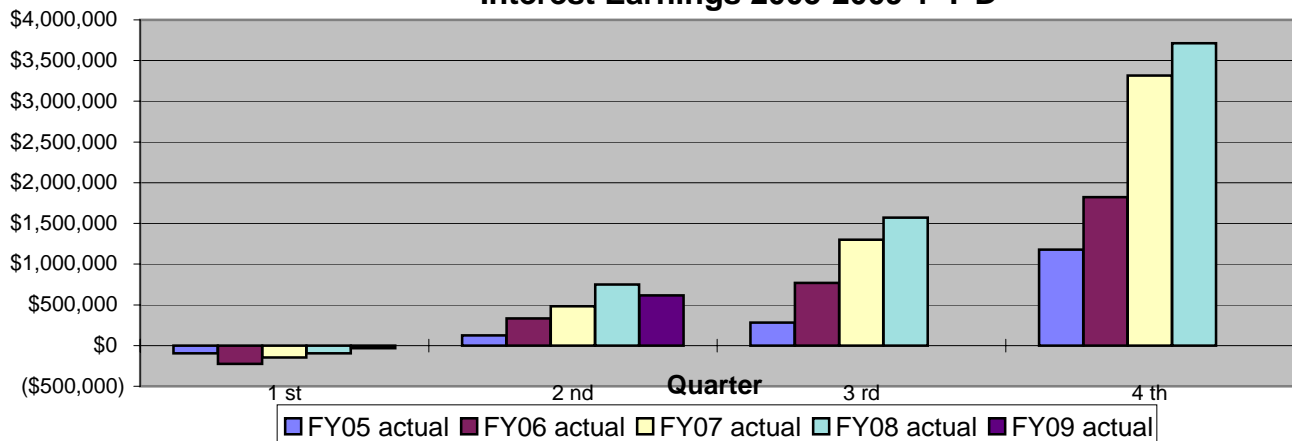
### Trend Analysis--Interest Earnings

Interest Earnings, which is comprised of Investment Income and Other Interest Earnings, decreased \$133,881 (-17.85%). The following shows the activity for Investment Income through the second quarter of FY2009 compared to the same period in the prior year:

	FY09	FY08	\$variance	%variance
<b>July</b>	(465,687)	(568,217)	102,530	(-18.04%)
<b>August</b>	161,953	131,893	30,060	22.79%
<b>September</b>	243,080	184,356	58,724	31.85%
<b>October</b>	192,146	165,810	26,336	15.88%
<b>November</b>	167,954	225,219	(57,265)	(-25.43%)
<b>December</b>	212,923	267,149	(54,226)	(-20.30%)

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 through December FY2009, which represent July through November interest, increased \$3,629 (0.37%) compared to the same months in the prior year. The trend downward, November and December, for Investment Income was due to lower rates of return. Also contributing to the overall decline in revenue was an extraordinary item in FY08 that inflated the revenue compared to this year.

**Interest Earnings 2005-2009 Y-T-D**



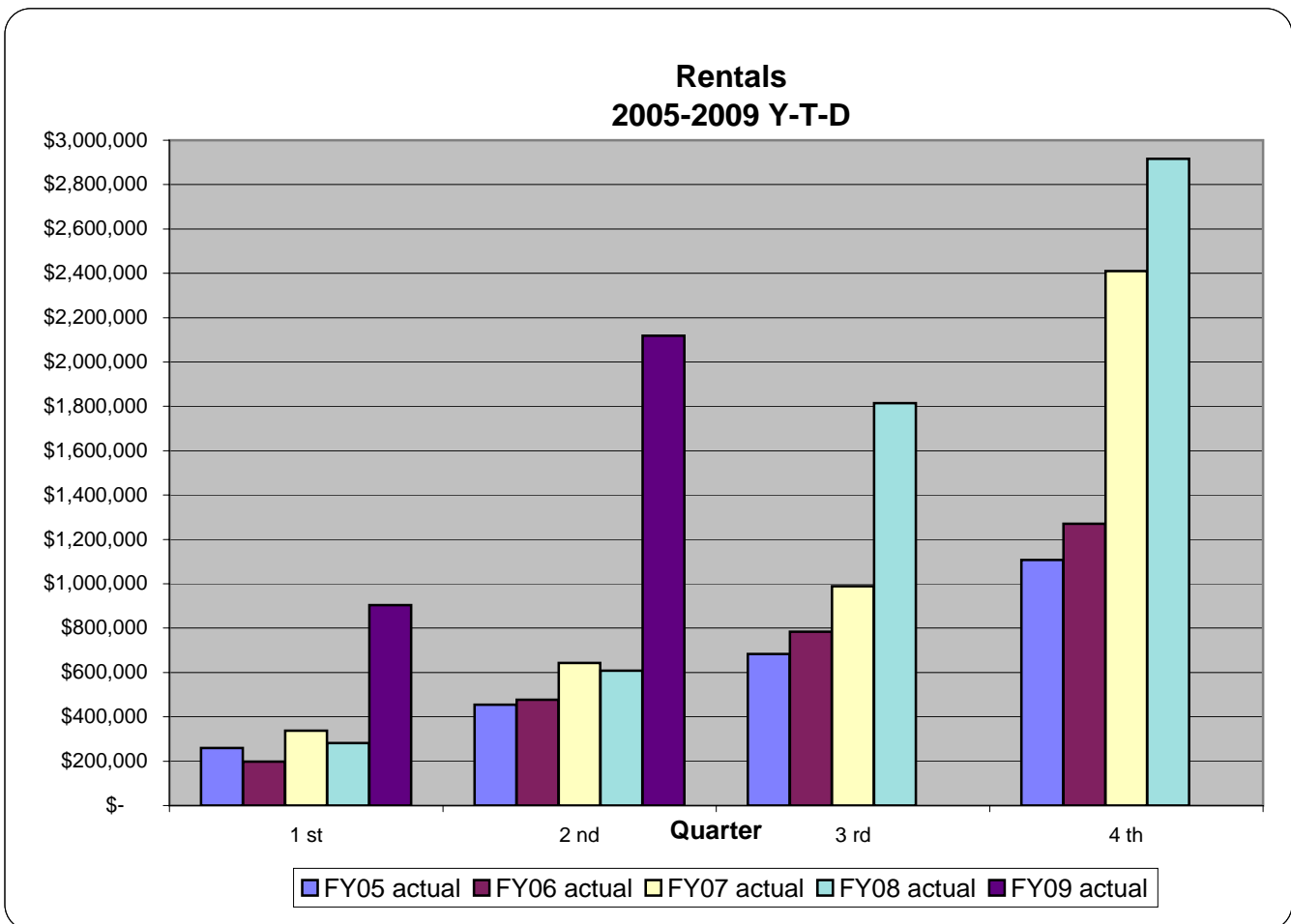
## GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

<b>RENTALS</b>						
	<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	2,118,081	
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%	<b>47%</b>
3rd qtr/4th qtr	62%	62%	41%	62%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Rentals

Rental revenue through the second quarter of FY2009 increased \$1,509,348 (247.95%) compared to the same period in the prior year. The large increase was primarily due to the additional rents provided by the Atrium.



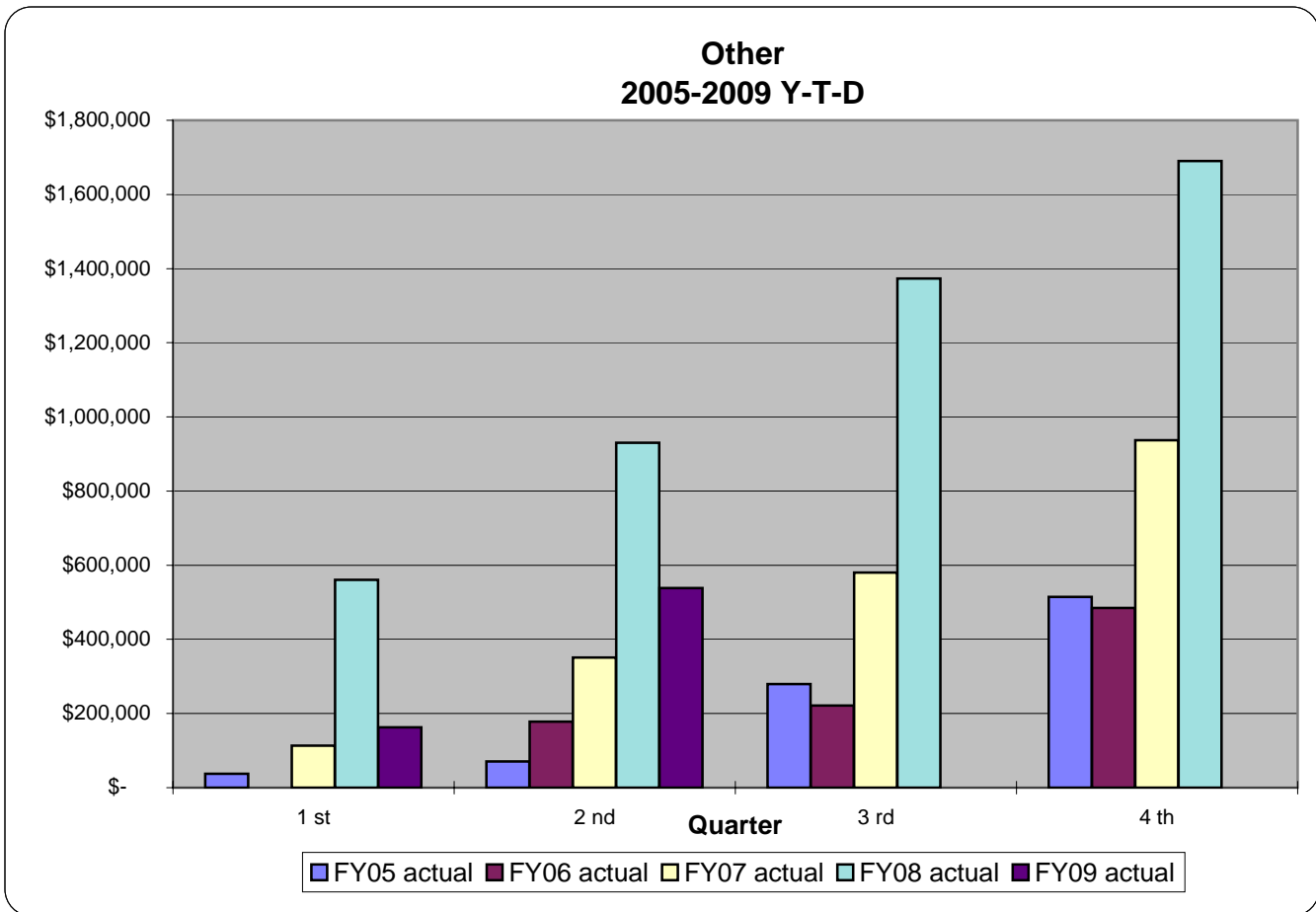
## GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

<b>OTHER</b>						
	<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	\$ 37,198	\$ (9,655)	\$ 113,171	\$ 560,373	\$ 162,859	
2 nd	70,783	178,439	350,909	929,890	538,339	
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

<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	7%	-2%	12%	33%	9%
2nd qtr/4th qtr	14%	37%	37%	55%	<b>30%</b>
3rd qtr/4th qtr	54%	46%	62%	81%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Other

Other revenues decreased \$391,551 (-42.12%) through the second 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

<b>BUILDING PERMITS</b>						
	<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	3,303,960	
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

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	24%	25%	24%	21%	18%
2nd qtr/4th qtr	44%	44%	45%	48%	38%
3rd qtr/4th qtr	67%	76%	73%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

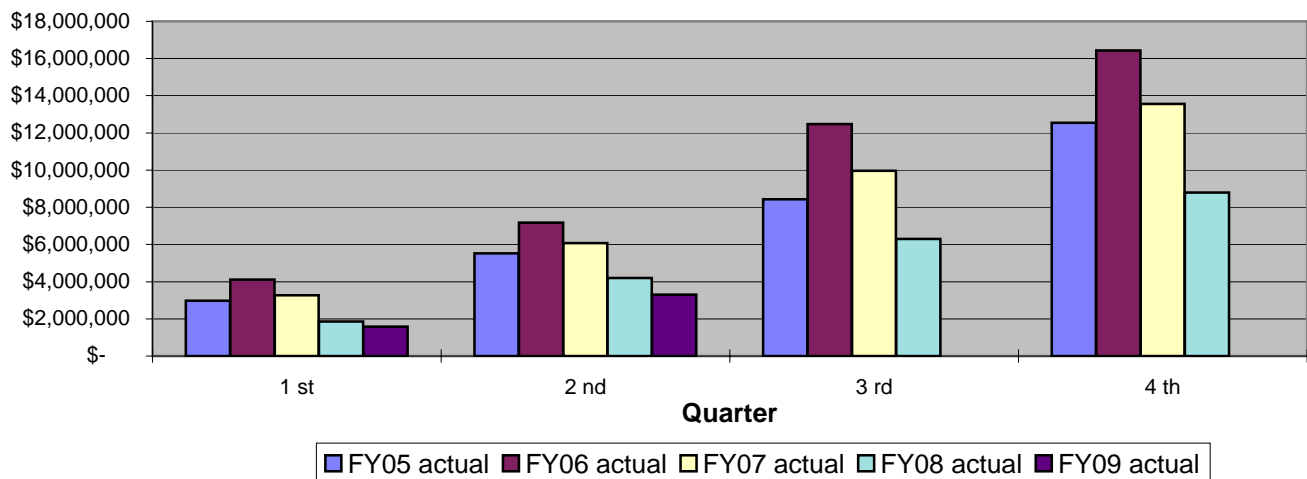
### Trend Analysis--Building Permits

Building Permits, through the second quarter of FY2009, decreased \$894,975 (-21.31%) compared to the same period in the prior year. The following details the activity through the second quarter of FY2009:

Structural Permits	\$	(835,028)	(-43.95%)
Electrical Permits	\$	(75,432)	(-22.04%)
Plumbing Permits	\$	(122,353)	(-28.40%)
Air Conditioning Permits	\$	(12,840)	(-5.84%)
Plans Check Fees	\$	124,395	11.79%
Plans O/T Reimb.	\$	(12,720)	(-75.04%)
Express Admin. Fee	\$	(2,500)	(-27.78%)
Express Hourly Plans Check	\$	40,569	19.15%

The overall decrease in the category was due to the recession. Overall valuations were down 46% through December.

### Building Permits 2005-2009 Y-T-D



## SELECTED ENTERPRISE FUND REVENUES

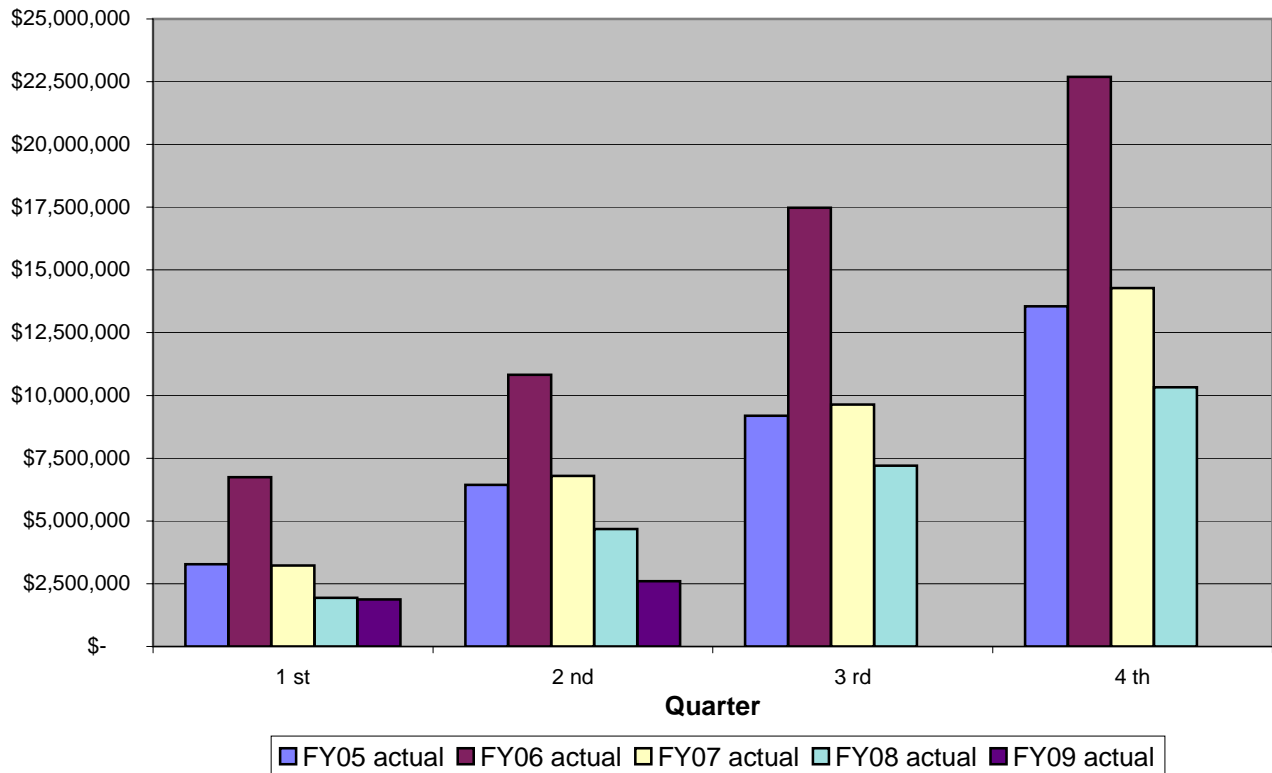
<b>SEWER CONNECTION FEES</b>						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$3,270,694	\$ 6,743,724	\$ 3,229,235	\$ 1,935,865	\$ 1,873,148	
2 nd	6,444,249	10,821,869	6,789,672	4,682,827	2,598,720	
3 rd	9,187,258	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%	<b>27%</b>
3rd qtr/4th qtr	68%	77%	68%	51%	
4th qtr/4th qtr	100%	100%	100%	72%	100%

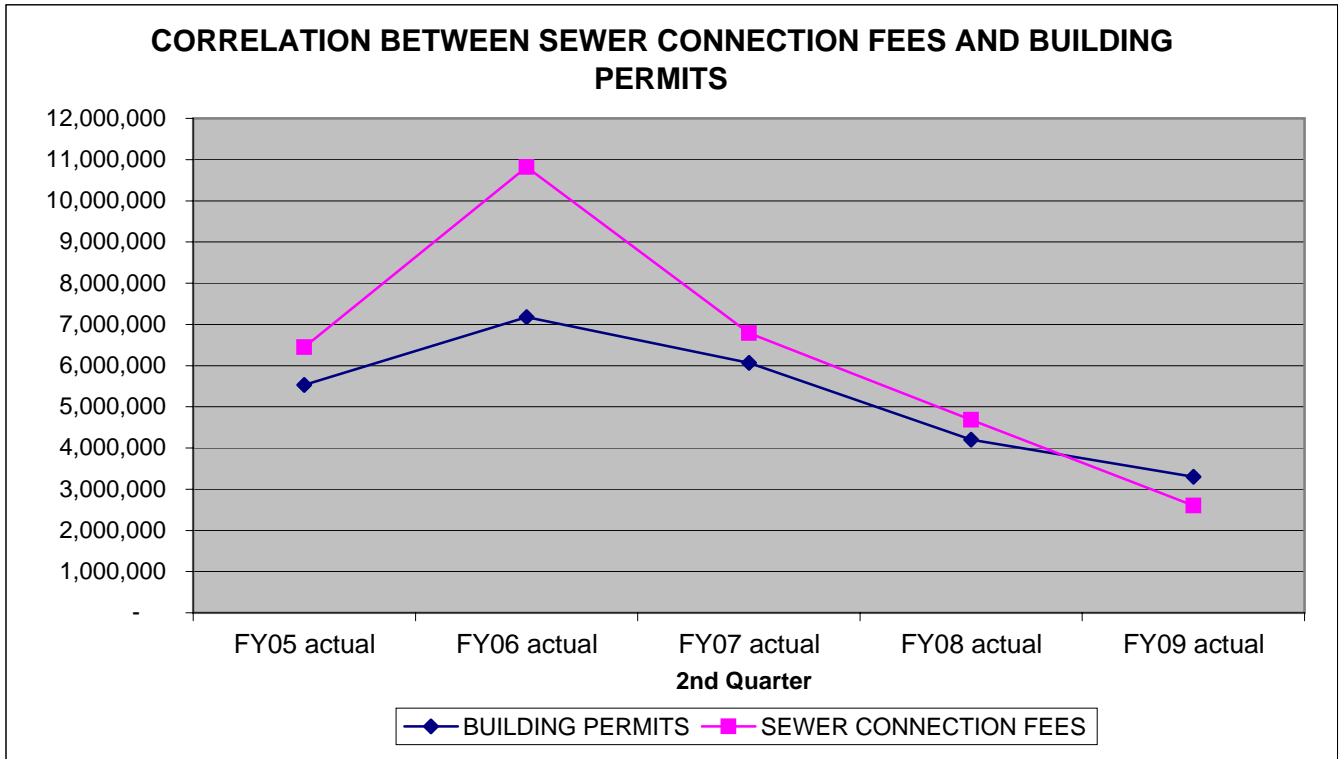
### Trend Analysis--Sewer Connection Fees

Sewer Connection fees decreased \$2,084,107 (-44.51%) through the second 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. Overall valuations were down 46% through December.

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



# SELECTED ENTERPRISE FUND REVENUES



## SELECTED ENTERPRISE FUND REVENUES

<b>PARKING REVENUE</b>						
	<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	2,485,294	
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

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	23%	23%	24%	26%	28%
2nd qtr/4th qtr	52%	49%	47%	54%	<b>55%</b>
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 second quarter of FY2009, increased \$280,292 (12.71%) compared to the same period in the prior year. The revenue category consists of Meter fees, Fines, and Penalties. Meter Fees declined \$7,960 (-1.30%), while, Fines and Penalties increased \$250,996 (22.16%) and \$37,256 (8.07%)-- 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**

