

CITY OF LAS VEGAS

REVENUE REPORT

SECOND QUARTER FY2012



DECEMBER 31, 2011

City of Las Vegas
Quarterly Revenue Report
Fiscal Year 2011-2012

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FY2012 Second Quarter Revenue Highlights

General Fund revenues through the second quarter of FY2012 increased \$3.3 million (1.8%). The second quarter of FY2011 decreased \$7.3 million (-3.9%) compared to the same period in FY2010. The following highlights are offered for the City's major revenue categories:

- Intergovernmental revenues, through the second quarter, increased 5.6% (approximately \$3.9 million). Consolidated Tax, which accounts for 97% of the revenue in the category, increased 5.6% (approximately \$3.8 million). Clark County taxable sales, through October 2011, increased 6.5% compared to the same period in the prior year. All other components of the CTAX showed moderate to significant growth with the exception of the Government Services Tax which ended October with a decline.
- Taxes through the second quarter of FY2012 decreased -5.5% (roughly \$2.7 million) compared to the prior year. Real Property Taxes declined -5.6% (roughly \$2.6 million) while Personal Property Taxes dropped -16.4% (approximately \$158 thousand)—both decreased due to the lingering effects of the housing crisis. On the bright side, Room Tax increased 12.2% (roughly \$102 thousand) due to the ongoing recovery in visitor volumes, room rates, and other related tourism factors.
- Licenses and Permits increased 2.9% (approximately \$1.0 million) through the second quarter of FY2012. Business Licenses exhibited the strongest growth in the category with a 6.7% (approximately \$439 thousand) increase. Specifically, Gross Business Licenses contributed solid growth of 9.4% (roughly \$367 thousand). On the downside, Franchise Fees showed an overall increase but it was due to a timing issue. Factoring out the timing issue and the category would have shown a decline of -5.5% (approximately \$1.4 million) which can be attributed to less revenue in the Electric Utility (\$712,000; -5.0%), the Gas Utility (\$302,000; -14.1%) and the Telephone Utility (\$445,000; -9.5%)—less demand was the primary culprit for the noted declines.
- Charges for Services increased 5.2% (approximately \$850 thousand) through the second quarter of FY2012. EMS transports increased 8.5% (roughly \$233 thousand) due to better collection efforts, while, Other Fees increased 60.7% (approximately \$939 thousand) due to action by Council to charge property owners for noncompliance with City Health and Safety Ordinances.
- Fines and Forfeits increased 2.3% (roughly \$212 thousand) through the second quarter of FY2012. Court Fines increased 3.2% (approximately \$275 thousand), while, Forfeited bail decreased -9.9% (roughly \$64 thousand)—due to less transactions.
- Miscellaneous fees declined -0.74% (\$12 thousand) primarily due to a -22.2% (\$132 thousand) decline in Investment Income. Investment Income declined due to lower effective rates of return and a lower average cash balance.

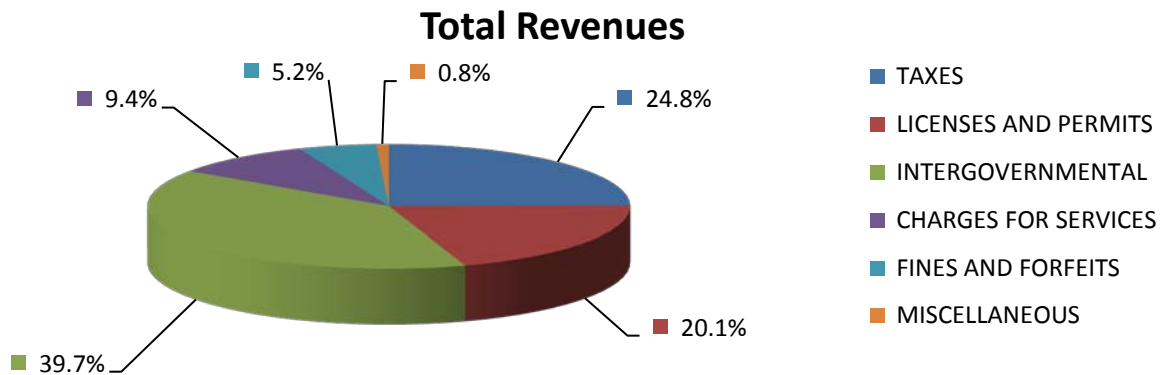
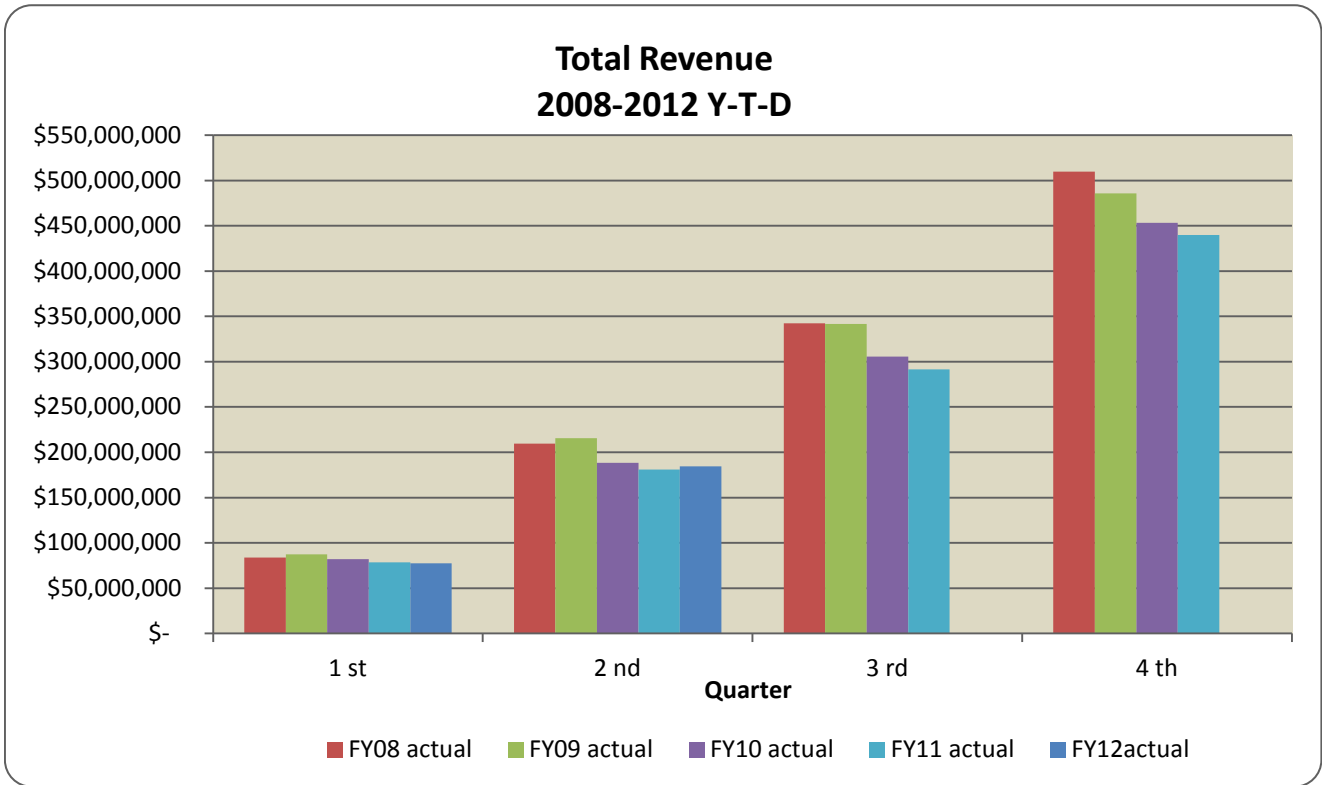
Selected Enterprise Fund Revenue:

- Building permits decreased -8.8% (approximately \$225 thousand) despite a 23.7% increase in building valuations. The increase in valuations was in large part due to healthy growth in Commercial valuations (32.8%). The other significant category, Single Family, increased in value by 5.9%.
- Sewer Connection fees increased 5.8% (\$106 thousand) due to an increase in valuations (see above bullet).
- Parking revenues decreased -13.3% (\$34 thousand). Parking Meter fees declined due to the loss of productive meters at two sites, while, Fines and Penalties decreased as a result of staff reductions.

GENERAL FUND REVENUE SUMMARY

TOTAL REVENUES						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 83,871,643	\$ 87,300,584	\$ 82,108,139	\$ 78,371,239	\$ 77,337,249	
2 nd	209,600,692	215,666,111	188,356,955	181,092,375	184,368,040	
3 rd	342,159,784	341,719,667	305,478,988	291,428,686	-	
4 th	509,889,134	485,554,466	453,173,529	439,804,753	-	432,763,048

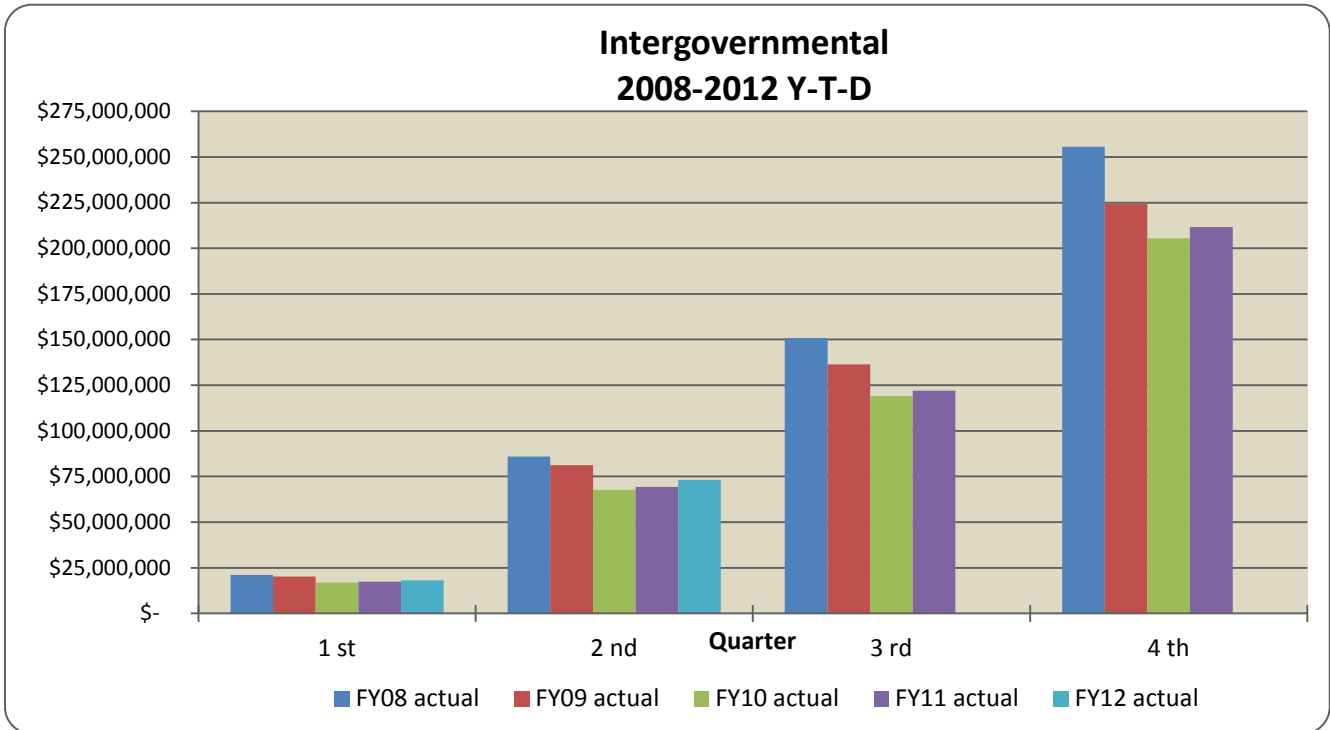
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	16%	18%	18%	18%	18%
2nd qtr/4th qtr	41%	44%	42%	41%	43%
3rd qtr/4th qtr	67%	70%	67%	66%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



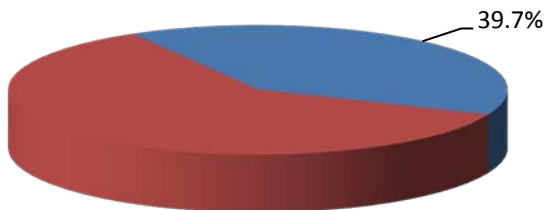
GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL SUMMARY STATISTICS

INTERGOVERNMENTAL						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 21,086,480	\$ 20,189,880	\$ 16,866,187	\$ 17,392,228	\$ 18,082,462	
2 nd	85,864,133	81,125,213	67,789,827	69,296,026	73,144,452	
3 rd	150,721,414	136,432,790	119,114,059	122,045,942	-	
4 th	255,611,961	224,408,195	205,486,430	211,523,476	-	215,156,875

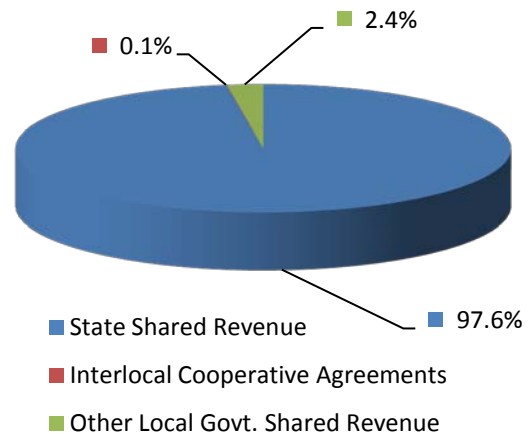
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	8%	9%	8%	8%	8%
2nd qtr/4th qtr	34%	36%	33%	33%	34%
3rd qtr/4th qtr	59%	61%	58%	58%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**Intergovernmental as a % of
Total Revenue**



Intergovernmental by Subcategories



GENERAL FUND REVENUE CATEGORY - INTERGOVERNMENTAL

STATE SHARED REVENUES						
	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY11 actual</i>	<i>FY12 actual</i>	<i>FY12 budget</i>
Quarter						
1 st	\$ 20,018,880	\$ 19,180,809	\$ 15,894,973	\$ 16,506,563	\$ 17,225,122	
2 nd	83,676,311	79,012,576	65,807,118	67,593,636	71,374,082	
3 rd	147,411,207	133,195,563	116,241,430	119,458,439	-	
4 th	251,002,515	219,972,782	201,518,769	207,970,455	-	211,700,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	8%	9%	8%	8%	8%
2nd qtr/4th qtr	33%	36%	33%	33%	34%
3rd qtr/4th qtr	59%	61%	58%	57%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

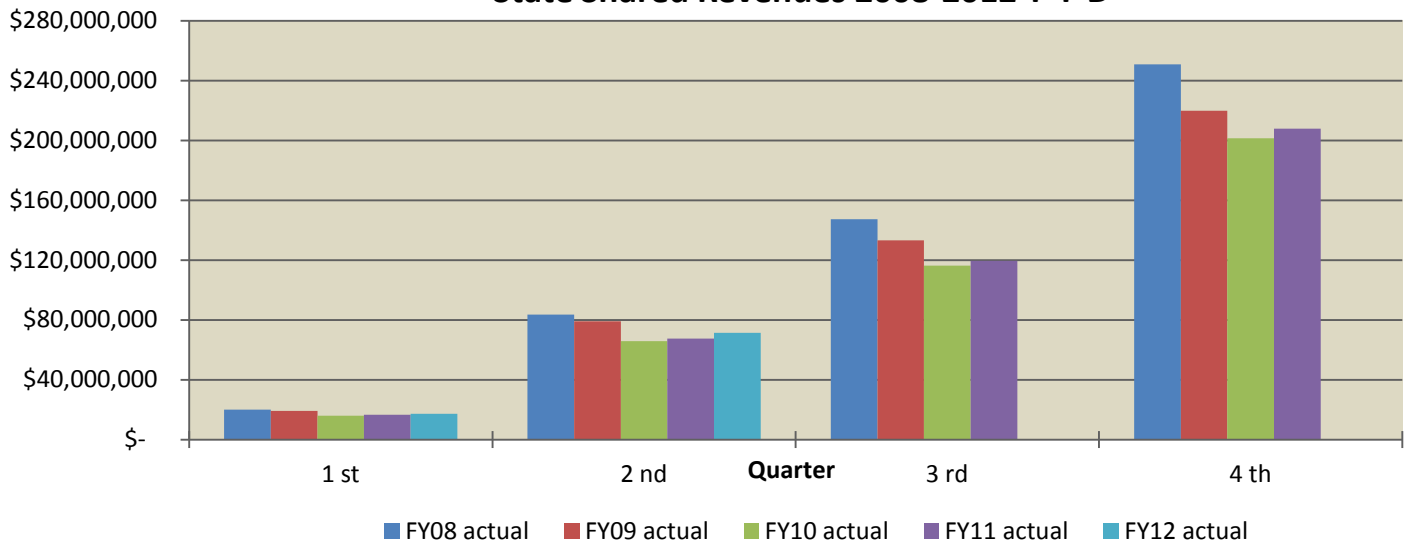
Trend Analysis--State Shared Revenues

State Shared Revenues increased \$3,780,446 (5.6%) through the second quarter compared to the same period in the prior year. All components of the Consolidated Tax showed modest increases with the exception of the Government Services Tax which declined -5.9%. Statewide taxable sales improved 8.2%, while, Clark County rose 6.5%.

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 CPI used to calculate FY2012 base amounts was 1.5%.

As a side note, the second quarter year to date figure is 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.

State Shared Revenues 2008-2012 Y-T-D

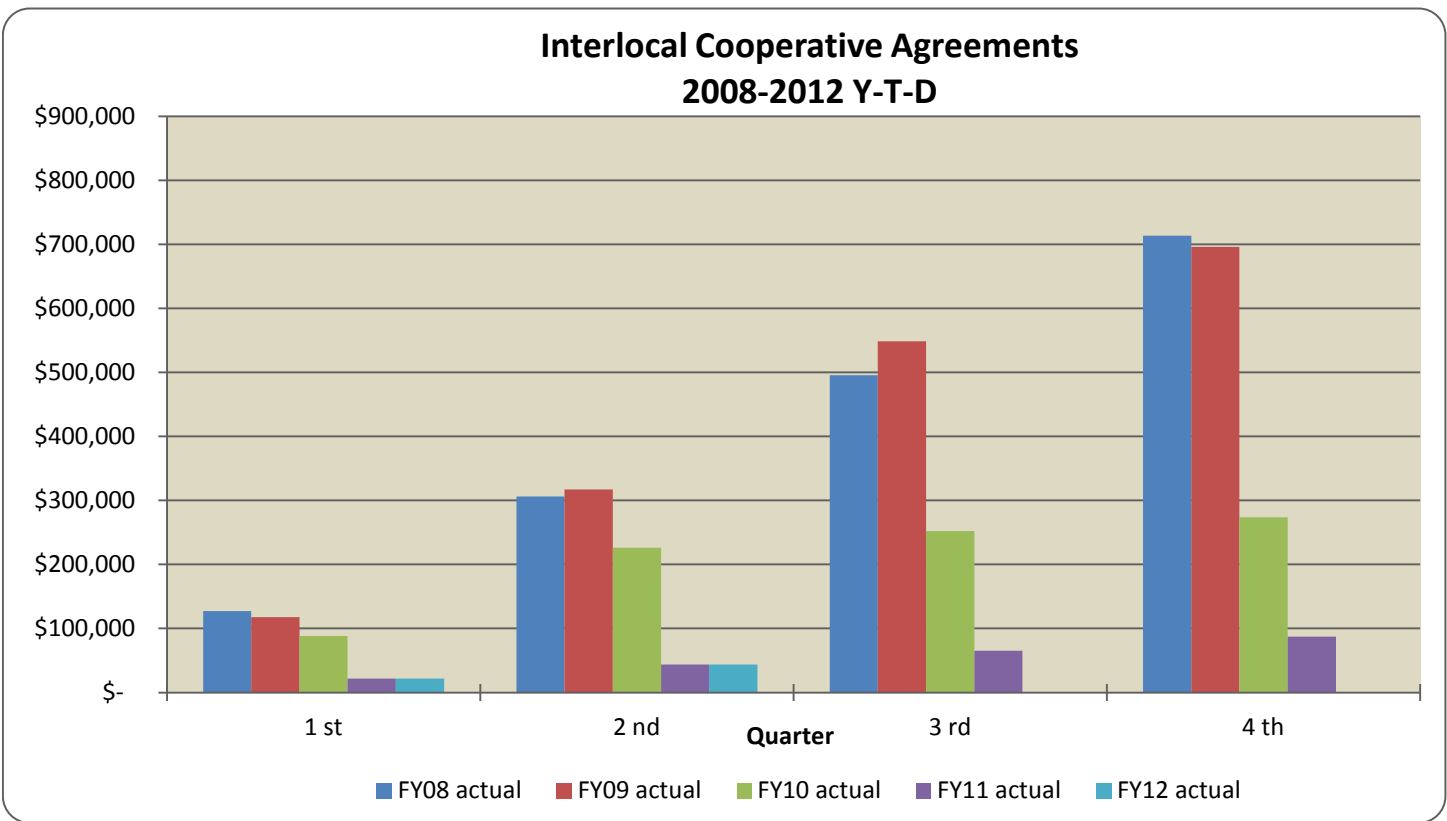


GENERAL FUND REVENUE CATEGORY - INTERGOVERNMENTAL

INTERLOCAL COOPERATIVE AGREEMENTS						
	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY11 actual</i>	<i>FY12 actual</i>	<i>FY12 budget</i>
Quarter						
1 st	\$ 127,037	\$ 117,556	\$ 88,094	\$ 21,815	\$ 21,815	
2 nd	306,276	317,014	226,144	43,630	43,630	
3 rd	495,574	548,419	252,060	65,445	-	
4 th	713,546	696,049	273,757	87,260	-	80,000

<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	18%	17%	32%	25%	27%
2nd qtr/4th qtr	43%	46%	83%	50%	55%
3rd qtr/4th qtr	69%	79%	92%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Interlocal Cooperative Agreements
 Interlocal Agreements, through the second quarter of FY12, were unchanged 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

OTHER LOCAL GOVT. SHARED REVENUES						
	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY11 actual</i>	<i>FY12 actual</i>	<i>FY12 budget</i>
Quarter						
1 st	\$ 940,563	\$ 891,515	\$ 883,120	\$ 863,850	\$ 835,525	
2 nd	1,881,546	1,795,623	1,756,565	1,658,760	1,726,740	
3 rd	2,814,633	2,688,808	2,620,569	2,522,058	-	
4 th	3,895,900	3,739,364	3,693,904	3,465,761	-	3,376,875

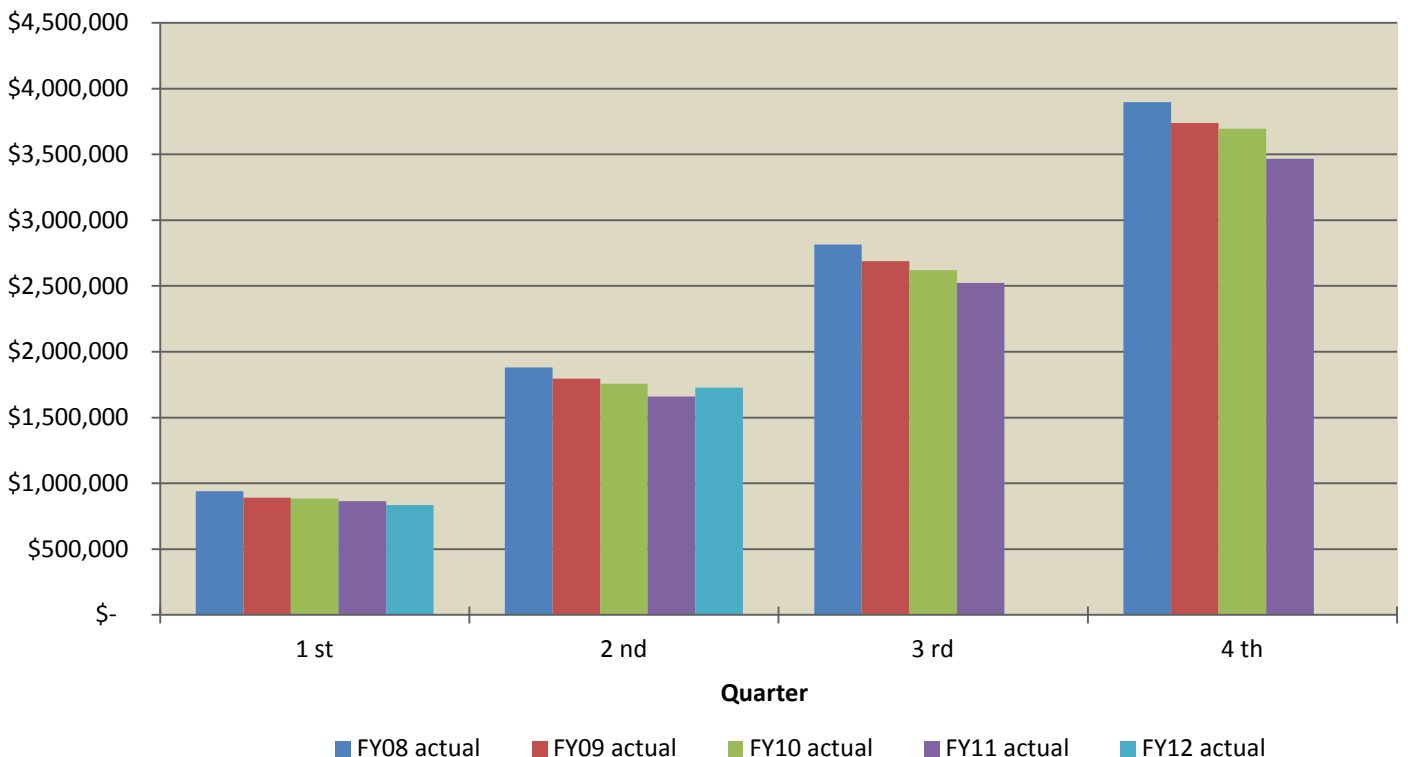
<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	24%	24%	24%	25%	25%
2nd qtr/4th qtr	48%	48%	48%	48%	51%
3rd qtr/4th qtr	72%	72%	71%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Other Local Govt. Shared Revenues

Second quarter revenue for FY2012 increased \$67,980 (4.1%) compared to the same period in the prior year. County Gaming Licenses is the lone revenue source for 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 quarter ended November 30, 2011, indicated that the number of games/tables had no change while the number of slot machines increased 2.2% in the Downtown Las Vegas area. The gaming win for the same period year increased 4.3% in the downtown Las Vegas area.

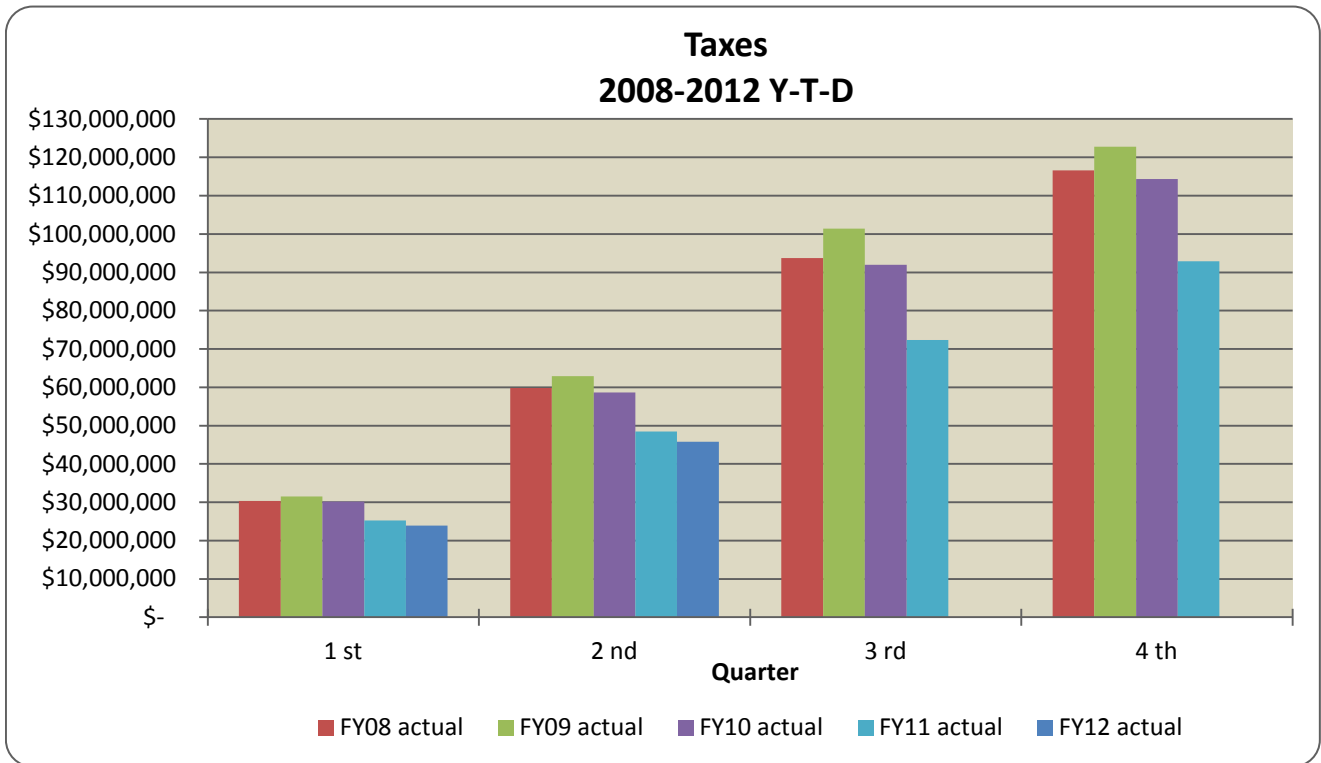
**Other Local Govt. Shared Revenues
2008-2012 Y-T-D**



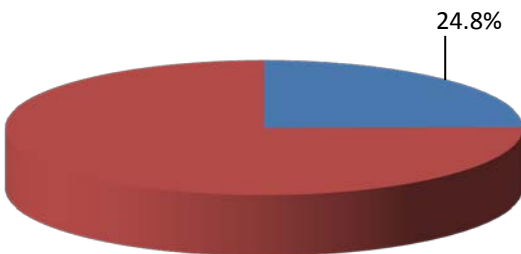
GENERAL FUND REVENUE CATEGORY- TAXES SUMMARY STATISTICS

TAXES						
	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY11 actual</i>	<i>FY12 actual</i>	<i>FY12 budget</i>
Quarter						
1 st	\$ 30,309,782	\$ 31,552,619	\$ 30,145,445	\$ 25,228,919	\$ 23,885,838	
2 nd	59,781,187	62,892,559	58,683,682	48,423,380	45,770,943	
3 rd	93,675,356	101,420,370	91,976,617	72,362,953	-	
4 th	116,574,425	122,793,161	114,313,429	92,913,317	-	84,077,100

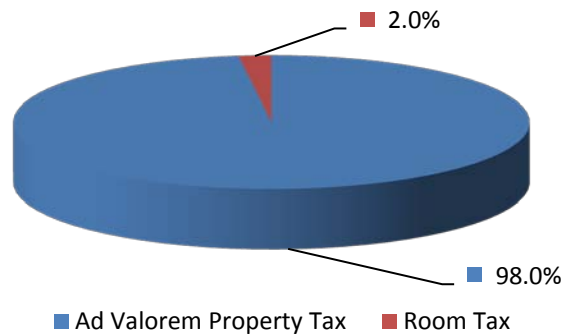
Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	26%	26%	26%	27%	28%
2nd qtr/4th qtr	51%	51%	51%	52%	54%
3rd qtr/4th qtr	80%	83%	80%	78%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



Taxes as a % of Total Revenue



Taxes by Subcategories



GENERAL FUND REVENUE CATEGORY- TAXES

AD VALOREM PROPERTY TAX						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$29,709,278	\$31,000,182	\$29,749,899	\$24,830,341	\$23,443,295	
2 nd	58,508,530	61,823,911	57,871,831	47,587,383	44,833,332	
3 rd	91,791,589	99,949,387	90,752,607	71,153,171	-	
4 th	113,965,913	120,857,061	112,653,228	91,198,906	-	82,350,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	26%	26%	26%	27%	28%	
2nd qtr/4th qtr	51%	51%	51%	52%	54%	
3rd qtr/4th qtr	81%	83%	81%	78%		
4th qtr/4th qtr	100%	100%	100%	100%		100%

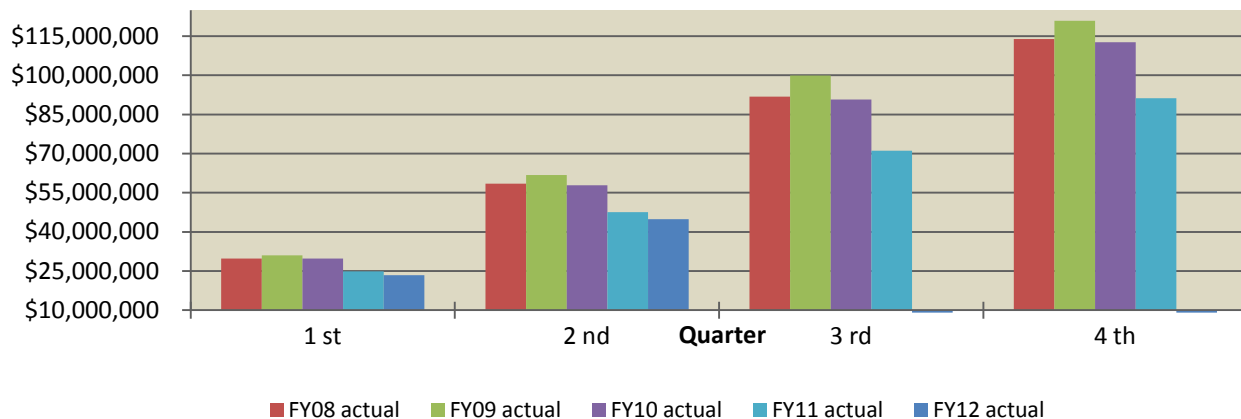
Assessed Value and Ad Valorem Tax Rate Trend Analysis:					
	2008	2009	2010	2011	2012
Allowed Tax Rate	0.8644	0.8655	0.9454	1.2999	1.5201
Tax Rate Levied	0.6765	0.6765	0.6765	0.6765	0.6765
% = levied/allowable	78%	78%	72%	52%	45%
Assessed Valuation	24.65 billion	24.99 billion	18.29 billion	14.27 billion	12.96 billion
% change from prior year	11.89%	1.38%	-26.81%	-21.98%	-9.18%

Trend Analysis--Ad Valorem Property Tax

Ad Valorem Property Tax declined \$2,754,051 (-5.8%) through the second quarter of FY2012 compared to the same period in the prior year. The category consists of Real Property Tax and Personal Property Tax. Real Property Tax declined \$2,596,070 (-5.6%), while, Personal Property decreased \$157,981 (-16.4%). The overall decline in the category can be attributed to the continued declines noted in the real estate market.

As a side note, the Legislative tax cap, effective in FY2006, limited the amount a property owners tax liability could increase from year to year---3% for residential and 8% for all other. The cap also created an abatement which maintained the tax base despite declines in assessed valuations. The abatement requires depletion, by declines in assessed value, before tax liabilities decrease.

Ad Valorem Property Tax 2008-2012 Y-T-D



GENERAL FUND REVENUE CATEGORY- TAXES

ROOM TAX						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 600,504	\$ 552,437	\$ 395,546	\$ 398,578	\$ 442,543	
2 nd	1,272,657	1,068,648	811,851	835,997	937,611	
3 rd	1,883,767	1,470,983	1,224,010	1,209,782	-	
4 th	2,608,512	1,936,100	1,660,201	1,714,411	-	1,727,100

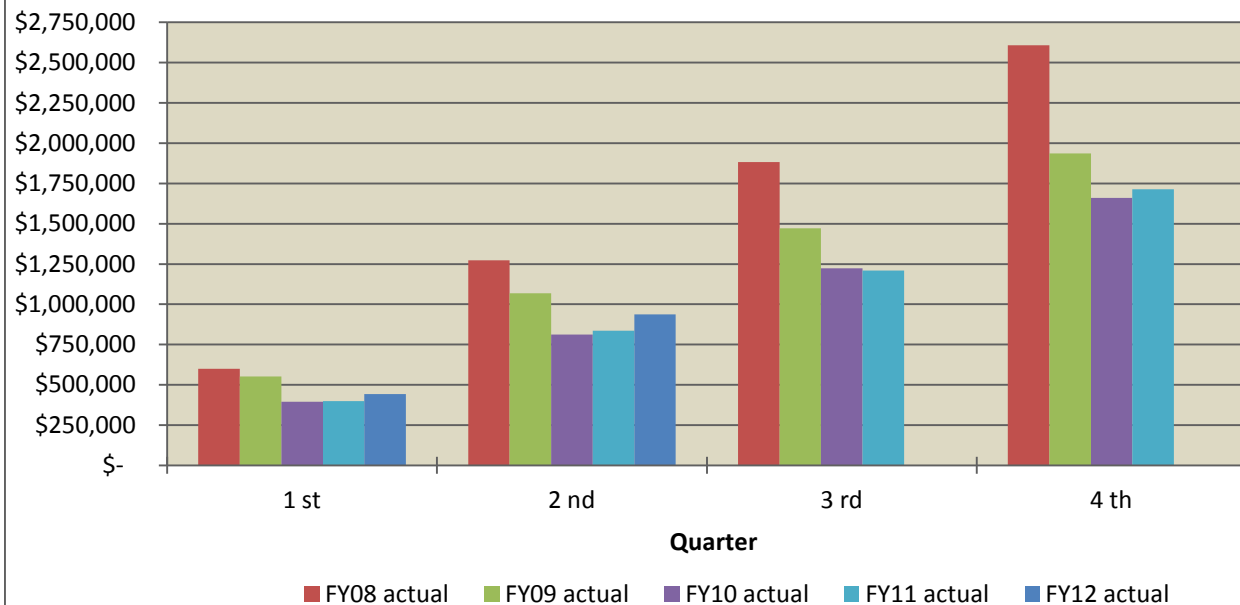
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	23%	29%	24%	23%	26%
2nd qtr/4th qtr	49%	55%	49%	49%	54%
3rd qtr/4th qtr	72%	76%	74%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Room Tax

Room Tax revenue through the second quarter of FY2012 increased \$101,614 (12.2%) compared to the same period in the prior year. The following statistics, for July through November of 2011, highlight a portion of the LVCVA's data for the Las Vegas Metropolitan area from a room tax perspective:

Visitor Volume	3.7%	Average Daily Auto Traffic:	
Citywide Occupancy	2.6%	All Major Highways	13.0%
Average Dailiy Room Rate	11.4%	I-15 at NV/CA Border	-0.3%
Total Room Nights Occupied	4.6%	Gaming Revenue:	
Convention Attendance	11.5%	CC	1.4%
Conventions & Meetings Held	12.0%	LV Strip	1.5%
Total En/Deplaned Passengers	5.1%	Downtown	3.5%

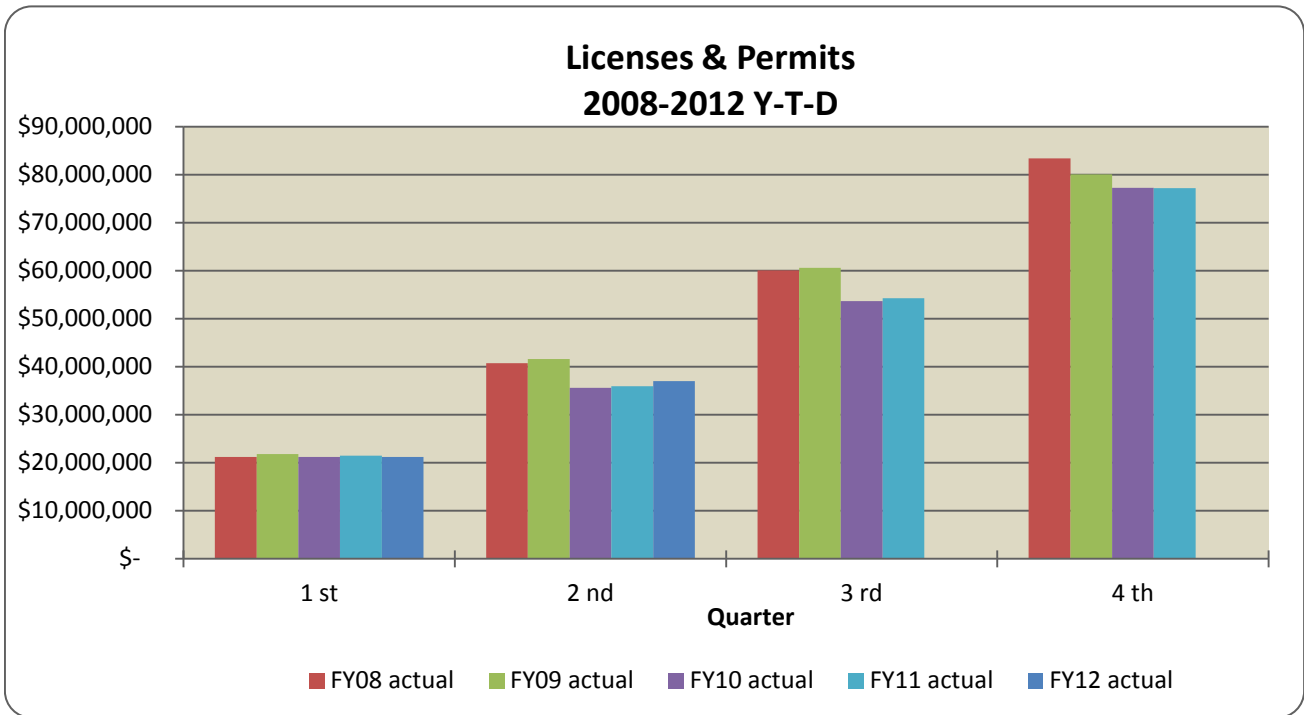
**Room Tax
2008-2012 Y-T-D**



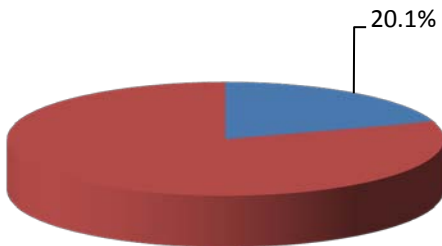
GENERAL FUND REVENUE CATEGORY- LICENSE AND PERMITS SUMMARY STATISTICS

LICENSES & PERMITS						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 21,183,555	\$ 21,838,073	\$ 21,193,695	\$ 21,480,493	\$ 21,185,877	
2 nd	40,709,002	41,581,721	35,585,594	35,953,283	36,983,511	
3 rd	60,034,829	60,571,378	53,683,704	54,258,693	-	
4 th	83,402,354	80,022,859	77,241,338	77,158,561	-	76,939,794

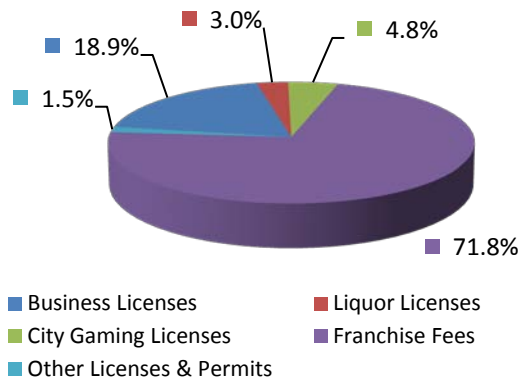
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	25%	27%	27%	28%	28%
2nd qtr/4th qtr	49%	52%	46%	47%	48%
3rd qtr/4th qtr	72%	76%	70%	70%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



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



**Licenses & Permits by
Subcategories**



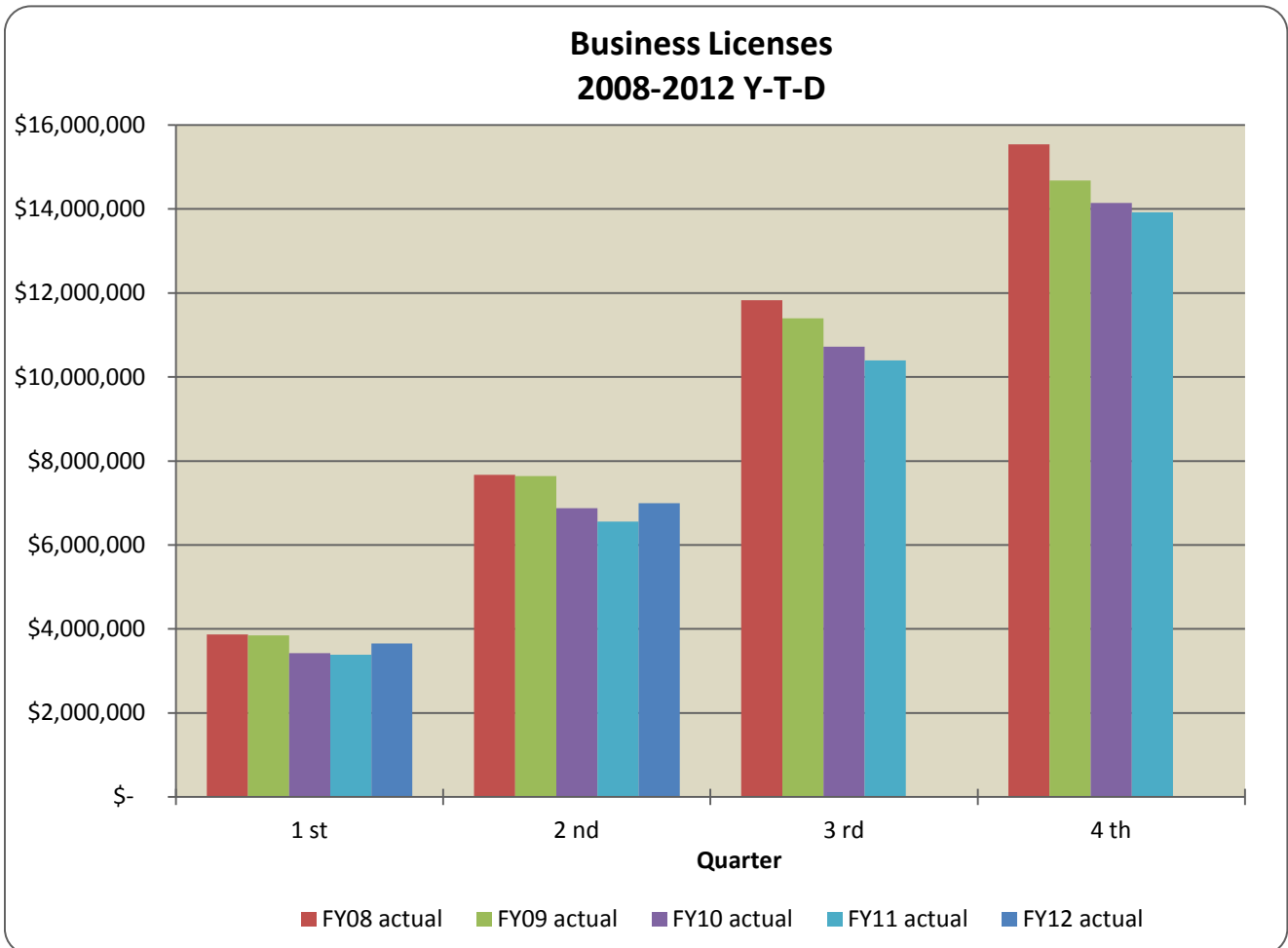
GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

BUSINESS LICENSES						
	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY11 actual</i>	<i>FY12 actual</i>	<i>FY12 budget</i>
Quarter						
1 st	\$ 3,869,496	\$ 3,845,453	\$ 3,422,709	\$ 3,382,255	\$ 3,654,791	
2 nd	7,671,654	7,641,856	6,874,256	6,553,235	6,992,083	
3 rd	11,829,974	11,400,392	10,723,005	10,395,842	-	
4 th	15,543,256	14,678,367	14,143,917	13,922,939	-	13,500,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	25%	26%	24%	24%	27%
2nd qtr/4th qtr	49%	52%	49%	47%	52%
3rd qtr/4th qtr	76%	78%	76%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Business Licenses

Business Licenses through the second quarter of FY2012 increased \$438,848 (6.7%) compared to the same period in the prior year. Gross Business Licenses and Fixed Business Licenses increased \$367,349 (9.4%) and \$70,250 (2.7%)--respectively. There was a general rise in the number of transactions from a gross and fixed perspective--approximately 2.8%.



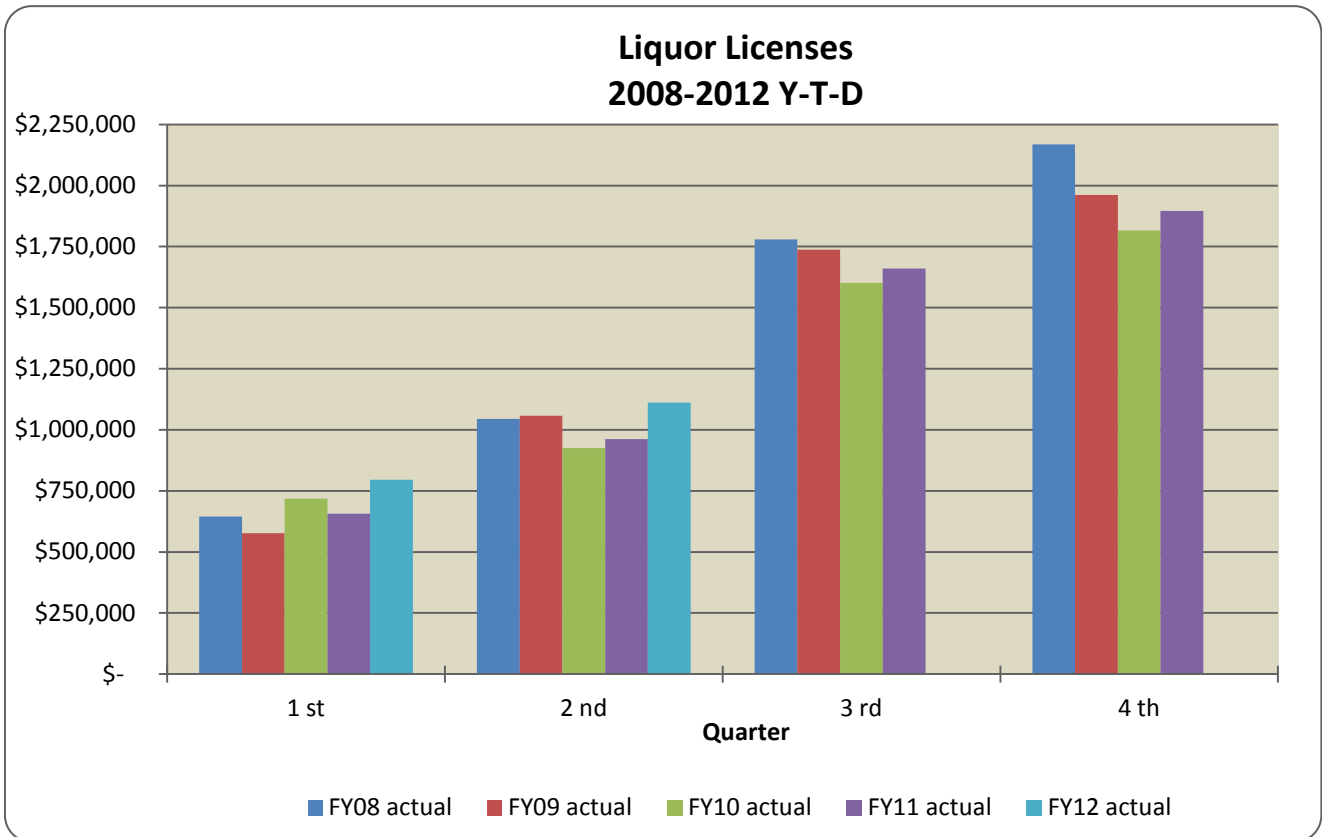
GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

LIQUOR LICENSES						
	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY11 actual</i>	<i>FY12 actual</i>	<i>FY12 budget</i>
Quarter						
1 st	\$ 645,238	\$ 576,852	\$ 717,915	\$ 656,761	\$ 795,651	
2 nd	1,044,384	1,057,223	925,039	961,670	1,111,718	
3 rd	1,779,076	1,737,150	1,601,466	1,660,361	-	
4 th	2,168,024	1,961,866	1,815,833	1,895,534	-	1,900,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	30%	29%	40%	35%	42%
2nd qtr/4th qtr	48%	54%	51%	51%	59%
3rd qtr/4th qtr	82%	89%	88%	88%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Liquor Licenses

Liquor licenses through the second quarter of FY2012 increased \$150,048 (15.6%) compared to the same period in the prior year. The category consists of semiannual license fees and original new license fees. Semiannual fees increased \$85,948 (10.8%)---they range from \$100 to \$1,200 and are due in advance on April 1st and October 1st. There were approximately 8.3% more transactions for the period. Original new license fees increased \$64,100 (38.5%).



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

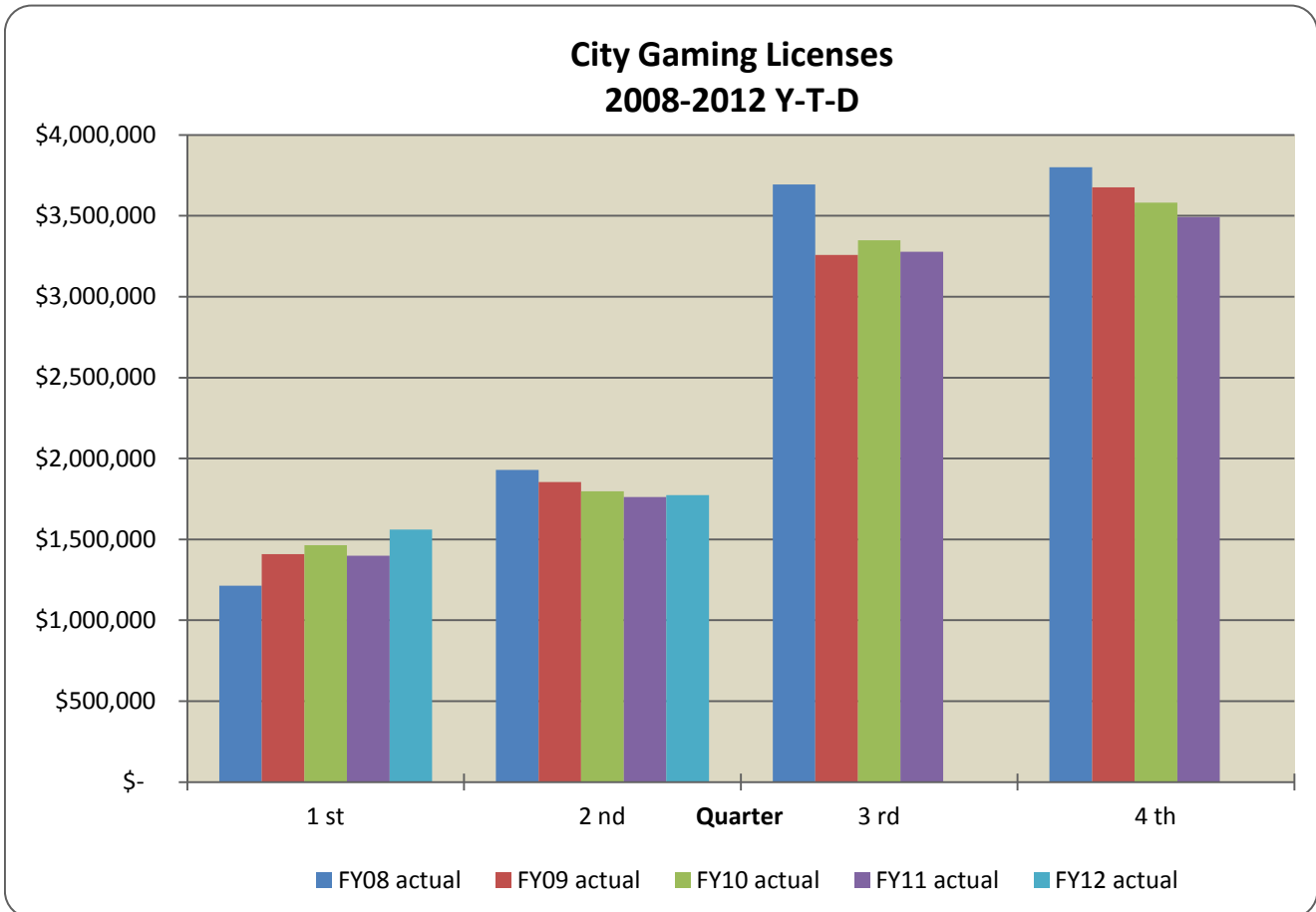
CITY GAMING LICENSES						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 1,214,111	\$ 1,409,857	\$ 1,464,249	\$ 1,398,572	\$ 1,560,087	
2 nd	1,928,666	1,855,358	1,798,081	1,761,114	1,773,704	
3 rd	3,693,985	3,259,035	3,348,934	3,278,202	-	
4 th	3,800,555	3,675,227	3,580,770	3,493,276	-	3,500,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	32%	38%	41%	40%	45%
2nd qtr/4th qtr	51%	50%	50%	50%	51%
3rd qtr/4th qtr	97%	89%	94%	94%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--City Gaming Licenses

City Gaming Licenses increased \$12,587 (0.7%) through the second quarter of FY2012 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 quarter ended November 30, 2011, indicated that the number of games/tables had no change while the number of slot machines increased 2.2% in the Downtown Las Vegas area. The gaming win for the same period year increased 4.3% in the downtown Las Vegas area.



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

FRANCHISE FEES						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 14,456,719	\$15,569,496	\$ 15,288,354	\$ 15,739,445	\$ 14,937,647	
2 nd	28,371,716	30,194,754	25,360,407	26,102,698	26,563,568	
3 rd	40,508,339	43,030,657	37,084,576	37,953,716	-	
4 th	59,020,668	58,122,961	56,404,745	56,556,966	-	56,811,294

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	27%	27%	28%	26%
2nd qtr/4th qtr	48%	52%	45%	46%	47%
3rd qtr/4th qtr	69%	74%	66%	67%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Franchise Fees

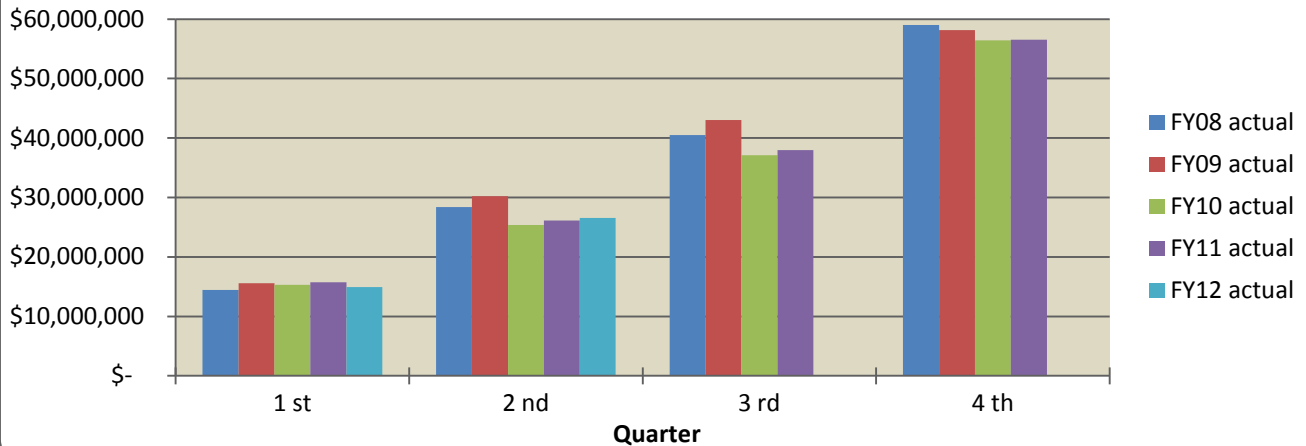
Franchise fees increased \$460,870 (1.8%) through the second quarter of FY2012 compared to the same period in the prior year. The following summarizes the activity for the period:

Gas Utility	Decreased	(301,894)	-14.1%
Electric Utility	Decreased	(712,001)	-5.0%
Telephone Utility	Decreased	(445,487)	-9.5%
Garbage Collection	Increased	45,076	2.9%
Cable Television	Decreased	(33,863)	-1.0%
Sanitation Assessment Fee	Increased	1,905,784	100.0%
Ambulance Franchise Fee	Increased	3,255	1.6%

The following bullets highlight the variances noted for each of the above revenue sources:

- The decline in the Gas Utility can be attributed to rate decreases and less demand.
- The Electric, Telephone, and Cable Utilities all decreased due to less demand.
- The Sanitation Assessment Fee increased 100% due to a timing issue. The prior year revenue was recorded entirely in the second half of the year.

Franchise Fees 2008-2012 Y-T-D

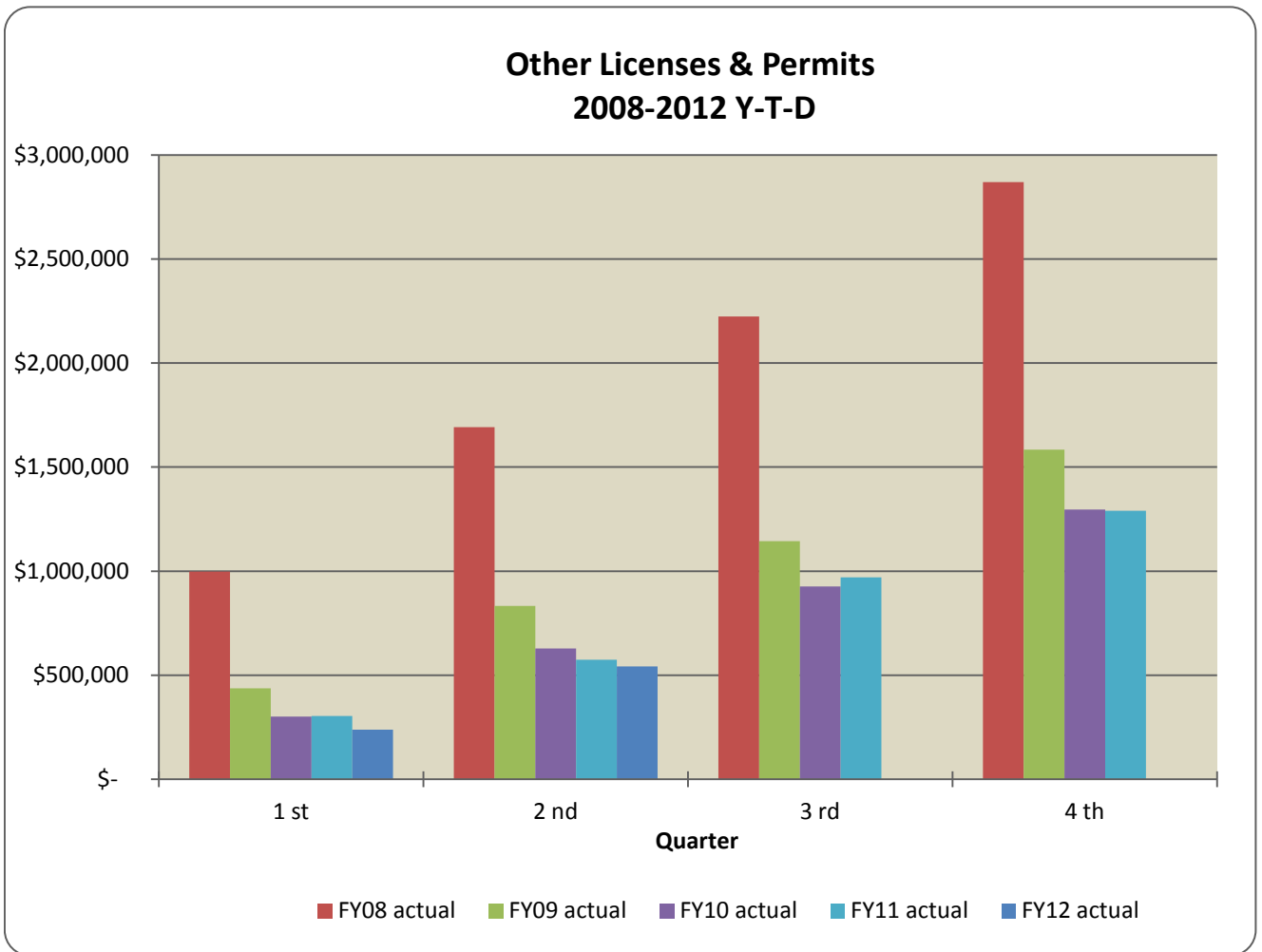


GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

OTHER LICENSES & PERMITS						
	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY11 actual</i>	<i>FY12 actual</i>	<i>FY12 budget</i>
Quarter						
1 st	\$ 997,991	\$ 436,415	\$ 300,468	\$ 303,460	\$ 237,701	
2 nd	1,692,582	832,530	627,811	574,566	542,438	
3 rd	2,223,455	1,144,144	925,723	970,572	-	
4 th	2,869,851	1,584,438	1,296,073	1,289,846	-	1,053,500

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	35%	28%	23%	24%	23%
2nd qtr/4th qtr	59%	53%	48%	45%	51%
3rd qtr/4th qtr	77%	72%	71%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

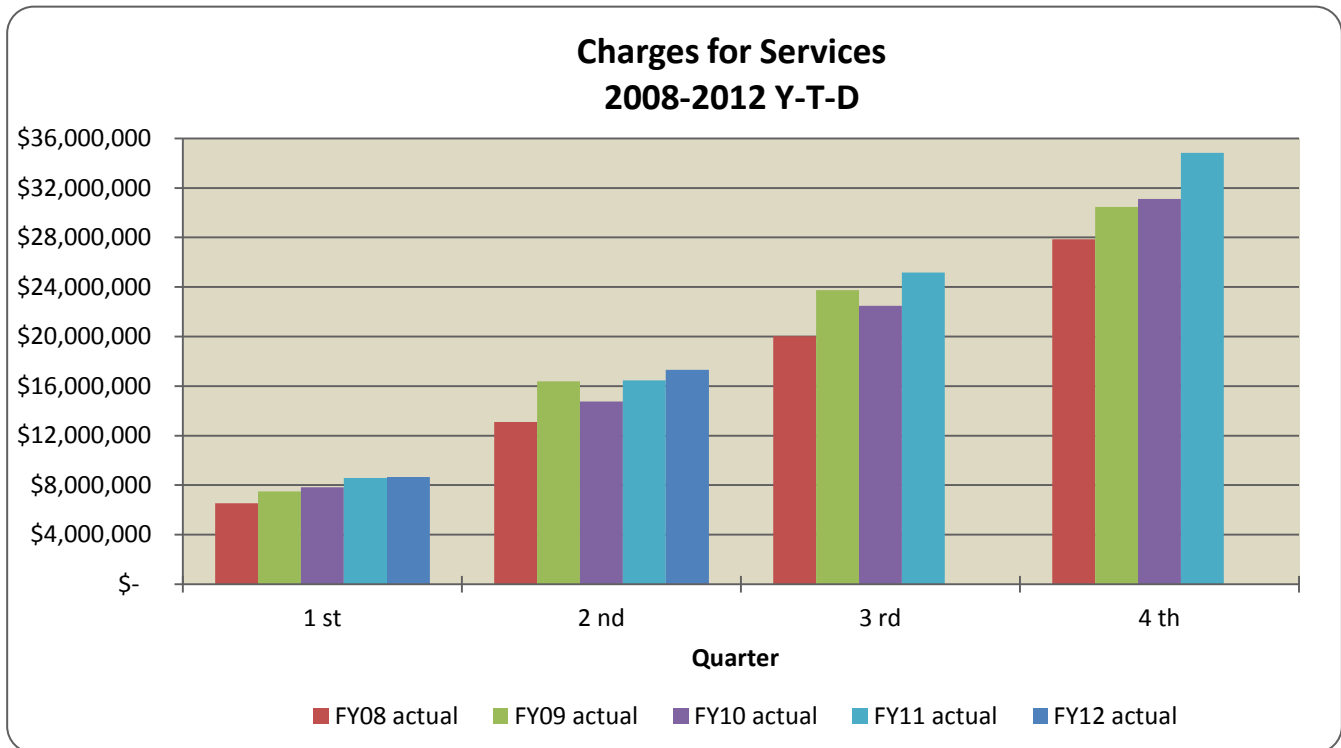
Trend Analysis--Other Licenses and Permits
 Other Licenses and Permits, through the second quarter of FY2012, decreased \$32,128 (-5.6%) compared to the same period in the prior year. The category consists of Animal Licenses, Building Permits, and Other. Animal Licenses and Other increased \$1,260 (1.8%) and \$49,711 (46.6%), respectively, while Building Permits declined \$83,099 (-21.0%).



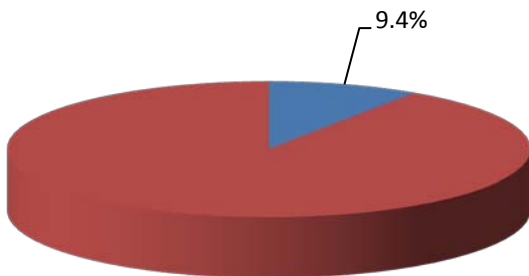
GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES SUMMARY STATISTICS

CHARGES FOR SERVICES						
	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY11 actual</i>	<i>FY12 actual</i>	<i>FY12 budget</i>
Quarter						
1 st	\$ 6,542,506	\$ 7,492,913	\$ 7,832,152	\$ 8,575,777	\$ 8,670,290	
2 nd	13,089,819	16,391,977	14,760,446	16,455,719	17,305,142	
3 rd	20,034,358	23,759,995	22,484,935	25,177,705	-	
4 th	27,846,518	30,468,507	31,125,050	34,827,991	-	32,964,581

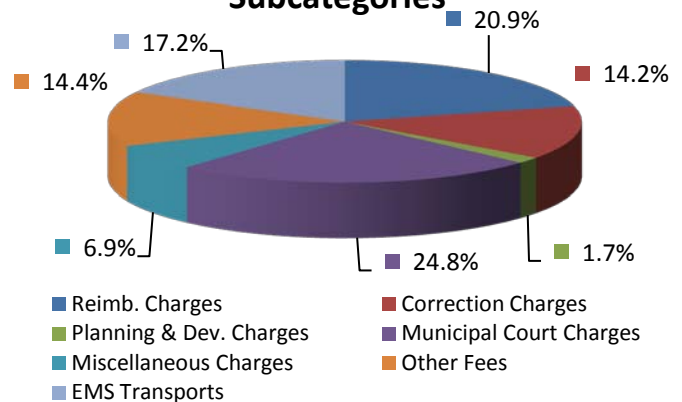
Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	23%	25%	25%	25%	26%
2nd qtr/4th qtr	47%	54%	47%	47%	52%
3rd qtr/4th qtr	72%	78%	72%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



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



**Charges for Services by
Subcategories**

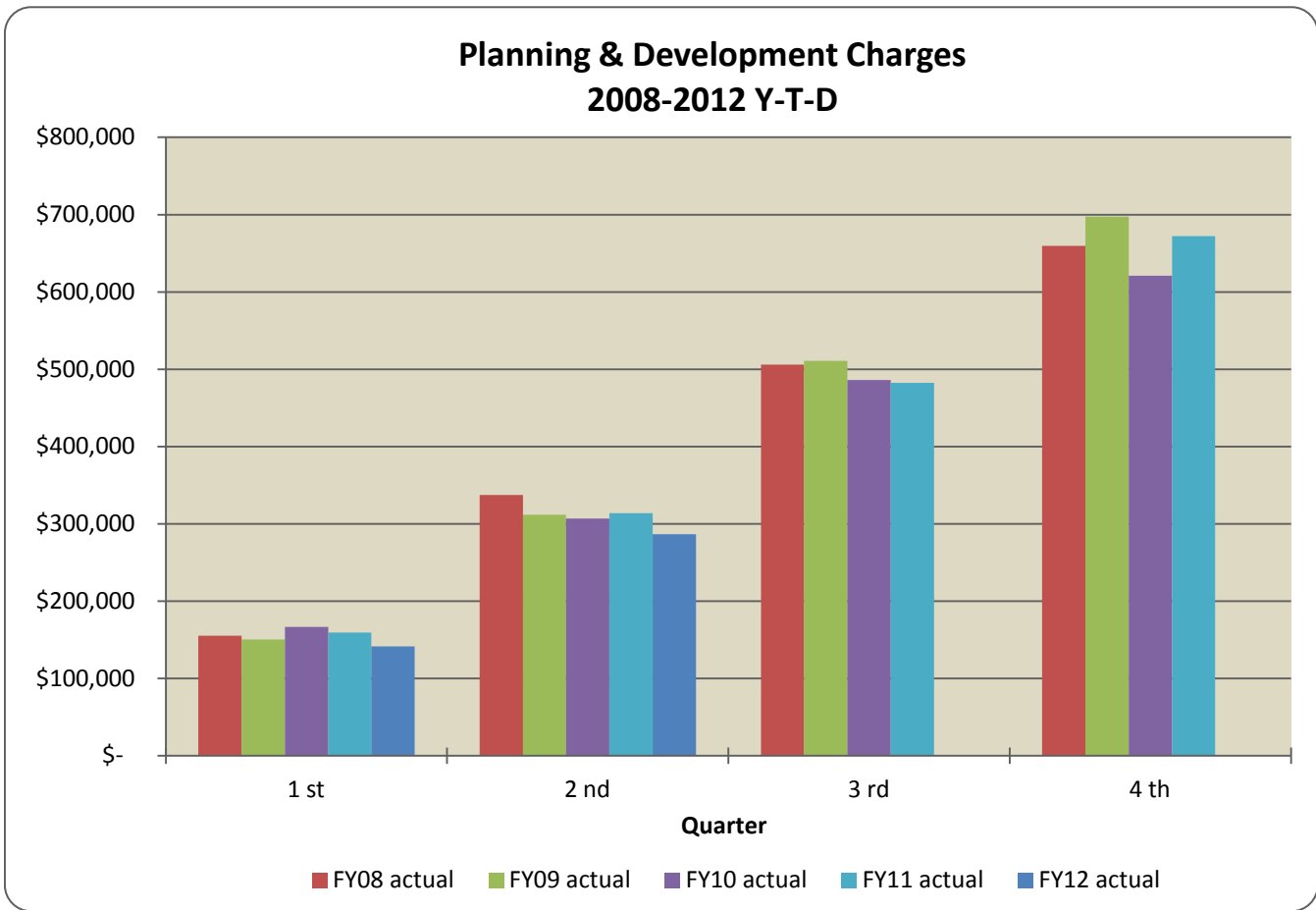


GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

PLANNING & DEVELOPMENT FEES						
	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY11 actual</i>	<i>FY12 actual</i>	<i>FY12 budget</i>
Quarter						
1 st	\$ 155,077	\$ 150,274	\$ 166,445	\$ 159,116	\$ 141,613	
2 nd	337,452	311,689	306,813	313,786	286,670	
3 rd	505,966	510,918	485,928	482,349	-	
4 th	659,738	697,220	621,128	672,049	-	600,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	22%	27%	24%	24%
2nd qtr/4th qtr	51%	45%	49%	47%	48%
3rd qtr/4th qtr	77%	73%	78%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Planning & Development Charges
 Planning and Development Charges, through the second quarter of FY2012, decreased \$27,116 (-8.6%) compared to the same period in the prior year. The category consists of three line items--Planning & Development, Sign Code fees, and Home Occupation Fees. All three line items decreased--Planning & Development Fees \$18,783 (-6.9%), Sign Code Fees \$4,384 (-26.0%), and Home Occupation Fees \$3,950 (-15.1%).

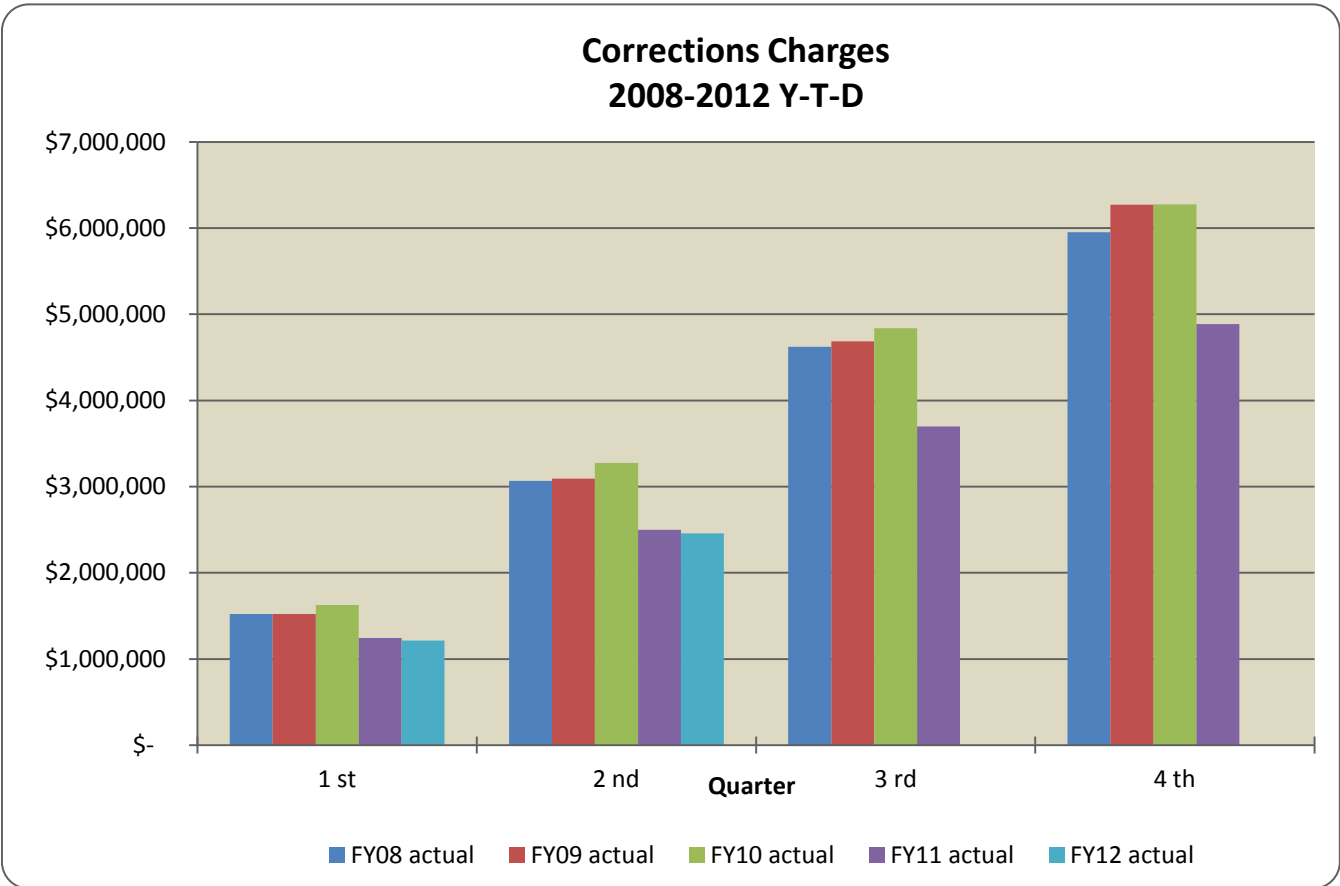


GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

CORRECTIONS CHARGES						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 1,521,499	\$ 1,521,248	\$ 1,625,843	\$ 1,242,839	\$ 1,215,160	
2 nd	3,066,223	3,093,799	3,274,230	2,499,545	2,457,064	
3 rd	4,620,798	4,687,096	4,836,407	3,696,304	-	
4 th	5,950,553	6,270,264	6,276,508	4,884,790	-	4,267,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	26%	24%	26%	25%	28%
2nd qtr/4th qtr	52%	49%	52%	51%	58%
3rd qtr/4th qtr	78%	75%	77%	76%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Corrections Charges
 Corrections Charges through the second quarter of FY2012 decreased \$42,481 (-1.7%) compared to the same period in the prior year. The decline was due to the US Marshals not housing inmates at the Jail--the last inmates were housed in November of 2010. Clark County inmate revenue held flat during the first six months.



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

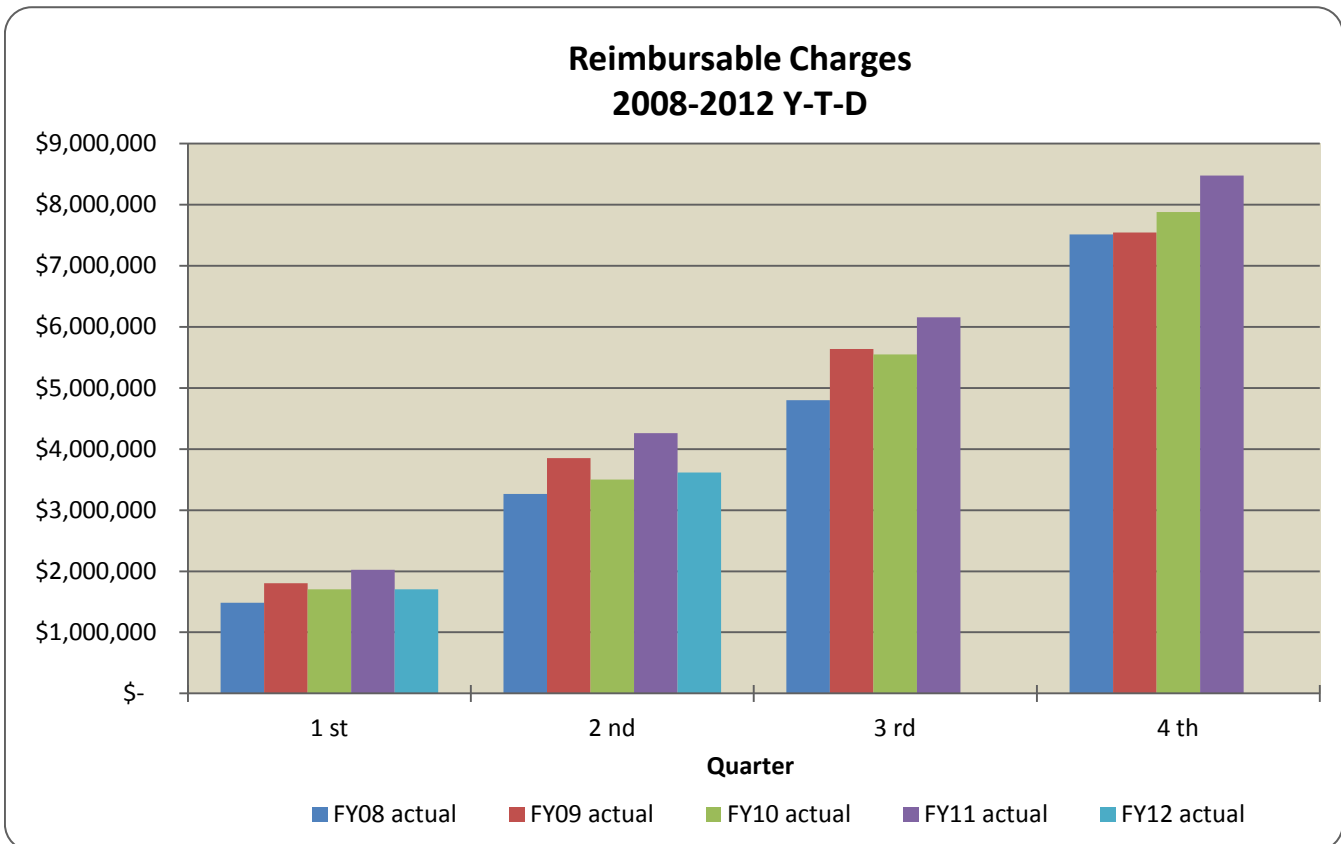
REIMBURSABLE CHARGES						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 1,482,745	\$ 1,806,390	\$ 1,703,520	\$ 2,024,881	\$ 1,702,775	
2 nd	3,264,992	3,850,951	3,501,076	4,260,491	3,615,350	
3 rd	4,801,356	5,641,260	5,551,793	6,159,863	-	
4 th	7,514,089	7,548,519	7,880,849	8,479,204	-	8,655,500

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	20%	24%	22%	24%	20%
2nd qtr/4th qtr	43%	51%	44%	50%	42%
3rd qtr/4th qtr	64%	75%	70%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Reimbursable Charges

Reimbursable Charges, through the second quarter of FY2012, decreased \$645,141 (-15.1%) compared to the same period in the prior year. The revenue category consists of three revenue sources (only two are material)--Charges for Labor/Materials and General Government Cost Allocation.

Charges for Labor/Materials decreased \$515,243 (-20.2%). The other line item in the category, General Government Cost Allocation (GGCA), declined \$130,028 (-7.8%) due to a 7.8% decrease in the Labor Allocation Base. The GGCA is arrived at by multiplying the Labor Allocation Base by the allocation rate (mentioned above).



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

MUNICIPAL COURT CHARGES						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 1,143,537	\$ 1,138,518	\$ 1,133,413	\$ 1,969,338	\$ 2,205,483	
2 nd	2,238,930	2,210,480	2,428,460	3,948,749	4,294,920	
3 rd	3,602,667	3,510,940	4,258,077	6,477,638	-	
4 th	4,798,957	4,677,004	5,964,707	8,771,841	-	8,670,000

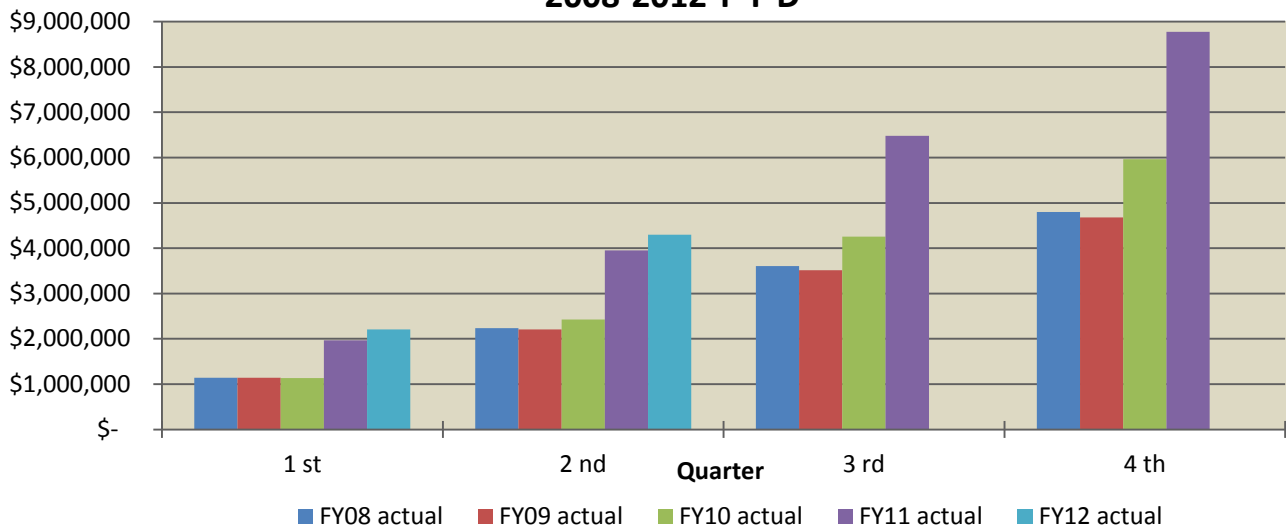
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	24%	19%	22%	25%
2nd qtr/4th qtr	47%	47%	41%	45%	50%
3rd qtr/4th qtr	75%	75%	71%	74%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Municipal Court Charges

Through the second quarter of FY2012, Municipal Court Charges increased \$346,171 (8.8%) compared to the same period in the prior year. A 2.5% increase in the number of transactions was noted for the period. The following shows the detail for the category:

Financial Counseling Fees	Increased	21,180	4.62%
In House Arrest Fee	Decreased	(24,471)	-17.11%
Miscellaneous Court Fee	Increased	817,787	21.62%
Court Counseling Fees	Decreased	(326,006)	-43.36%
Traffic School Fees	Decreased	(17,693)	-27.13%
Internet Traffic School	Decreased	(7,188)	-6.89%
Assessment Center Fees	Decreased	(23,022)	-59.90%
Work Program Fees	Decreased	(22,913)	-38.55%
Collection Fees	Increased	26,273	5.26%
MC Fee Waivers	Increased	(97,777)	5.01%

Municipal Court Charges 2008-2012 Y-T-D



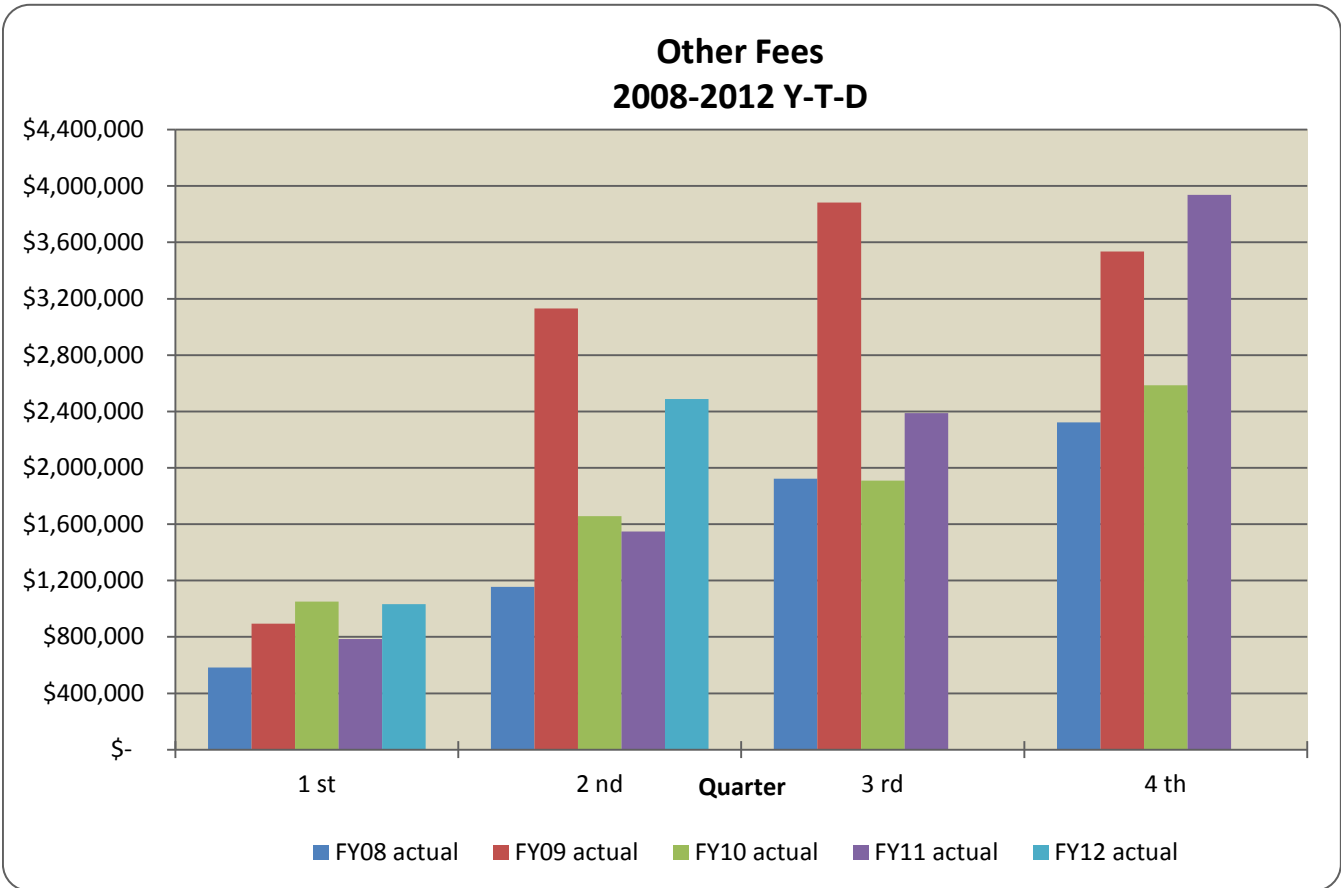
GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

OTHER FEES						
	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY11 actual</i>	<i>FY12 actual</i>	<i>FY12 budget</i>
Quarter						
1 st	\$ 583,735	\$ 894,968	\$ 1,051,896	\$ 784,099	\$ 1,031,850	
2 nd	1,154,422	3,129,795	1,657,946	1,548,220	2,487,596	
3 rd	1,923,329	3,882,051	1,909,484	2,387,451	-	
4 th	2,322,858	3,534,928	2,585,278	3,936,962	-	2,623,343

<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	25%	25%	41%	20%	39%
2nd qtr/4th qtr	50%	89%	64%	39%	95%
3rd qtr/4th qtr	83%	110%	74%	61%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Other Fees

Other Fees, through the second quarter of FY2012, increased \$939,376 (60.7%) compared to the same period in the prior year. Special Inspections, by far the largest line item in the category, increased \$730,407 (144.4%) due to action by Council to charge parcel owners civil penalties for noncompliance with Health and Safety ordinances. Also contributing to the increase in the category were the Miscellaneous Fees which increased \$114,608 (36.9%).



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

MISCELLANEOUS FEES						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 1,098,358	\$ 977,659	\$ 959,699	\$ 777,856	\$ 790,379	
2 nd	1,811,074	1,573,043	1,451,361	1,148,313	1,193,215	
3 rd	2,626,585	2,276,419	2,176,411	1,656,789	-	
4 th	3,687,941	3,294,086	3,027,958	2,328,232	-	2,248,738

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	30%	30%	32%	33%	35%
2nd qtr/4th qtr	49%	48%	48%	49%	53%
3rd qtr/4th qtr	71%	69%	72%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

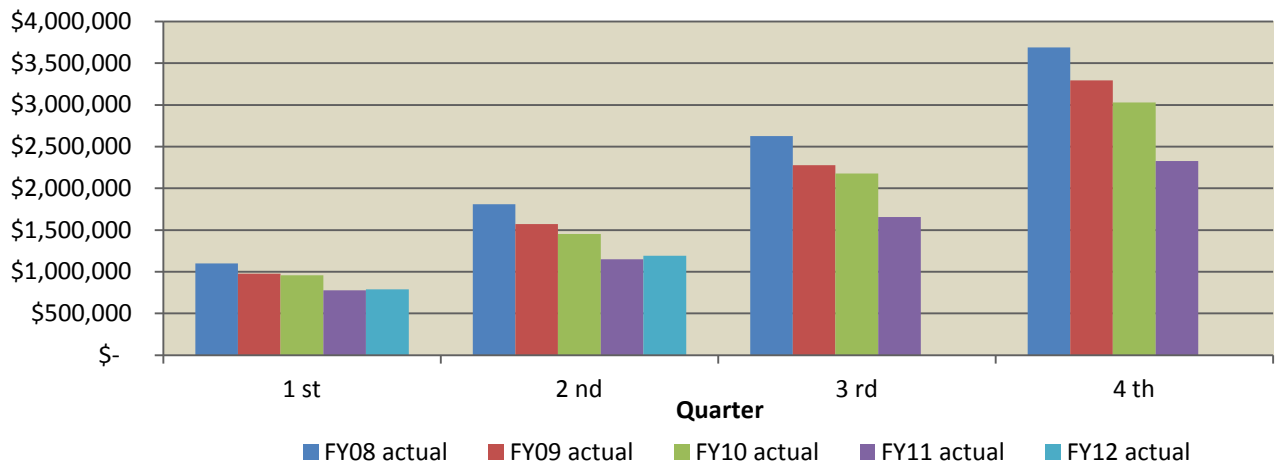
Trend Analysis--Miscellaneous Fees

Through the second quarter of FY2012, Miscellaneous fees increased \$44,902 (3.9%) compared to the same period in the prior year. Miscellaneous fees consist of Recreation and Cultural Fees. Below are highlights for the more significant items in the category for FY2012 December year-to-date:

	Dec-11	Dec-10	\$ diff.	% diff.
Swimming Pool Fees	127,911	70,500	57,411	81.43%
Park Entrance Fees	81,219	75,891	5,328	7.02%
Class Fees	10,464	14,074	(3,610)	-25.65%
Program Registration	778,769	712,389	66,380	9.32%
Memberships	137,873	138,633	(760)	-0.55%
POS Sales	30,853	106,950	(76,097)	-71.15%
Fee Waivers	(18,191)	(4,447)	(13,744)	309.06%
Cultural Activity Fees	41,987	28,503	13,484	47.31%

Swimming Pool fees increased partially due to the closure of the Pavillion Pool in FY2011 for construction of a pool cover, while, the large decrease in POS Sales was due in large part to the privatization of the Darling Tennis Center.

**Miscellaneous Fees
2008-2012 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

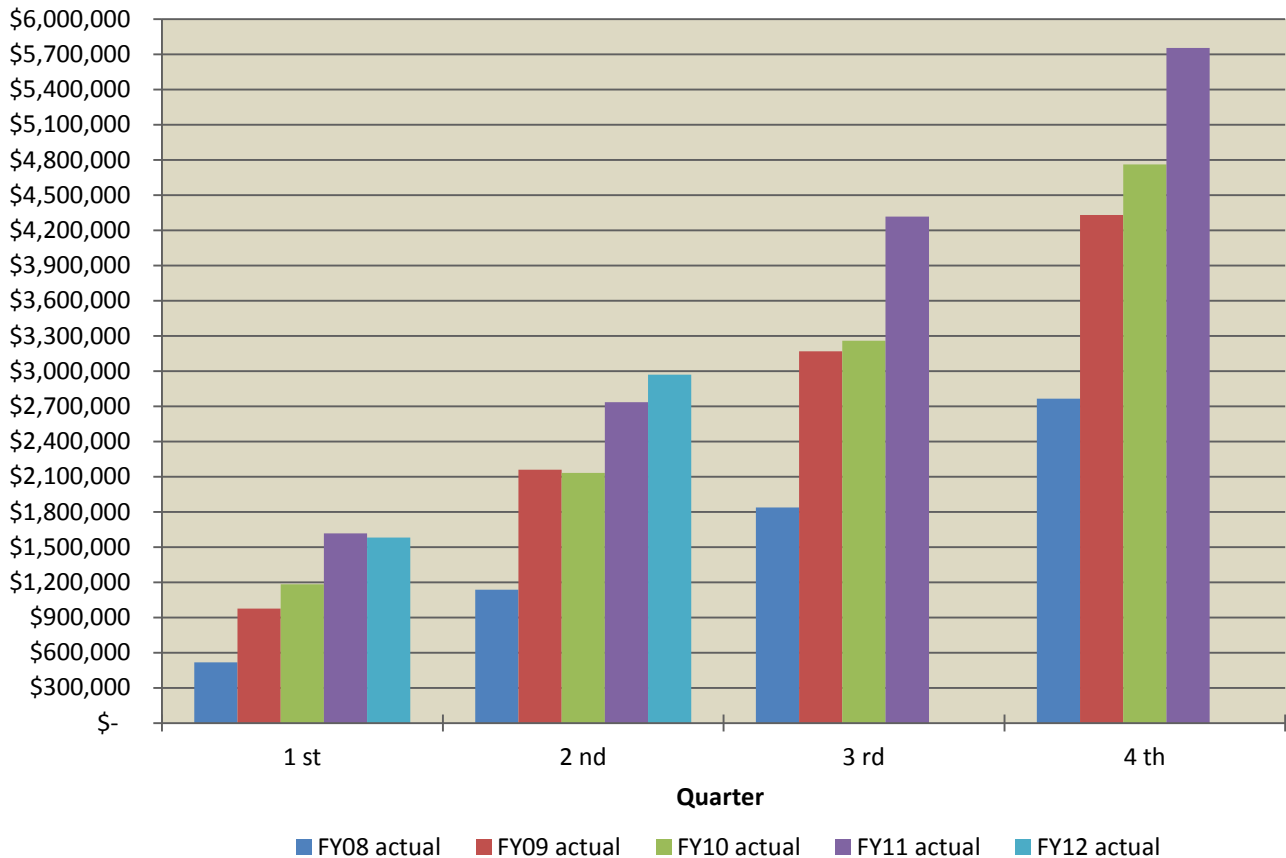
EMS TRANSPORTS						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 517,460	\$ 975,512	\$ 1,183,931	\$ 1,617,648	\$ 1,583,030	
2 nd	1,136,415	2,160,302	2,133,155	2,736,615	2,970,327	
3 rd	1,839,474	3,168,147	3,259,430	4,317,311	-	
4 th	2,765,894	4,330,660	4,761,217	5,754,913	-	5,900,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	19%	23%	25%	28%	27%
2nd qtr/4th qtr	41%	50%	45%	48%	50%
3rd qtr/4th qtr	67%	73%	68%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--EMS Transports

Through the second quarter of FY2012, EMS Transports increased \$233,712 (8.5%) compared to the same period in the prior year. The increase, despite a 17.6% decrease in the number of transports, was due to a large number of refunds processed in the prior year, as well as, better collection efforts.

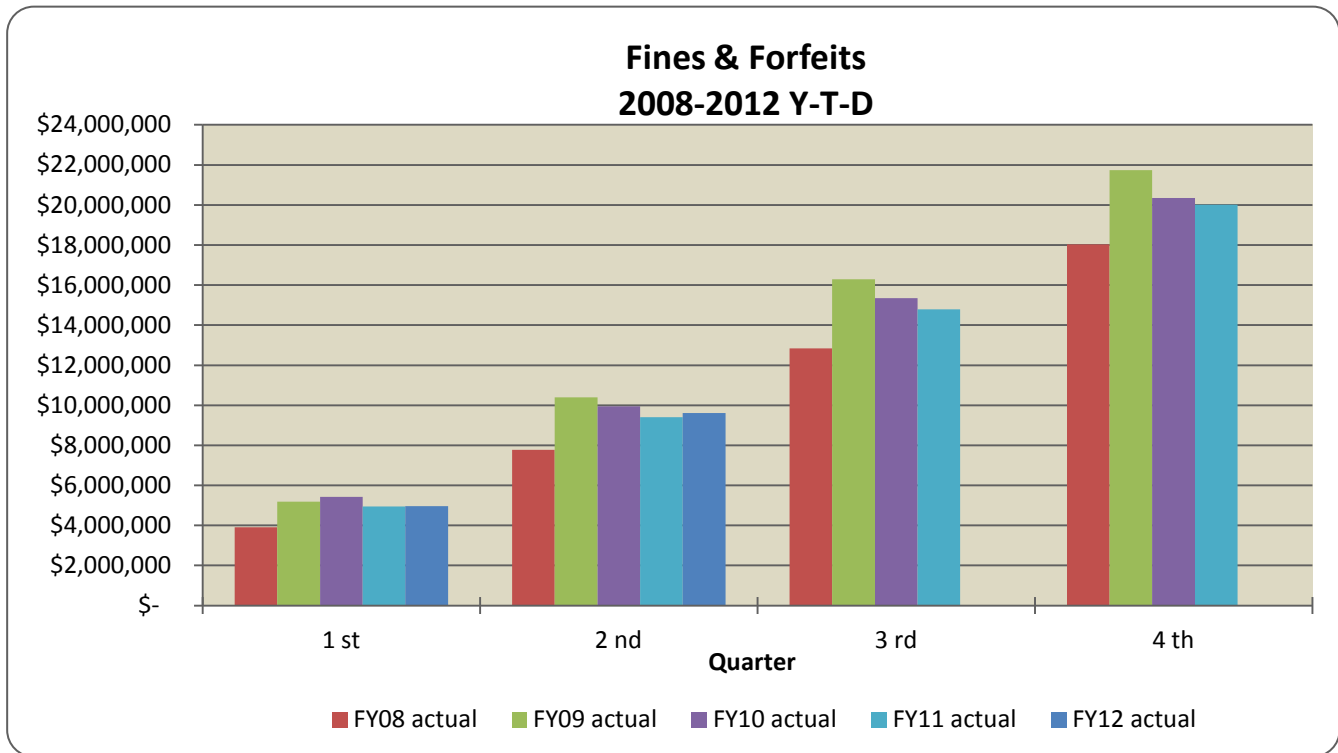
**EMS Transports
2008-2012 Y-T-D**



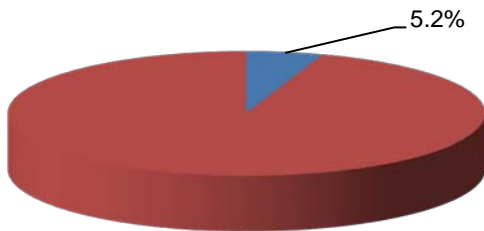
GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS SUMMARY STATISTICS

FINES & FORFEITS						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 3,902,965	\$ 5,193,630	\$ 5,425,188	\$ 4,943,820	\$ 4,954,337	
2 nd	7,770,408	10,402,191	9,953,465	9,400,741	9,612,397	
3 rd	12,837,119	16,295,421	15,354,784	14,783,460	-	
4 th	18,038,379	21,737,862	20,349,142	20,008,474	-	19,830,000

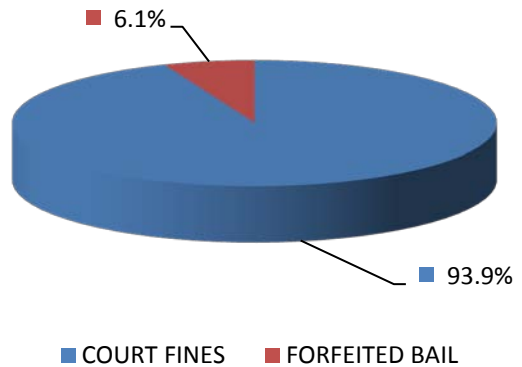
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	22%	24%	27%	25%	25%
2nd qtr/4th qtr	43%	48%	49%	47%	48%
3rd qtr/4th qtr	71%	75%	75%	74%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



Fines & Forfeits as a % of Total Revenue



Fines & Forfeits by Subcategories



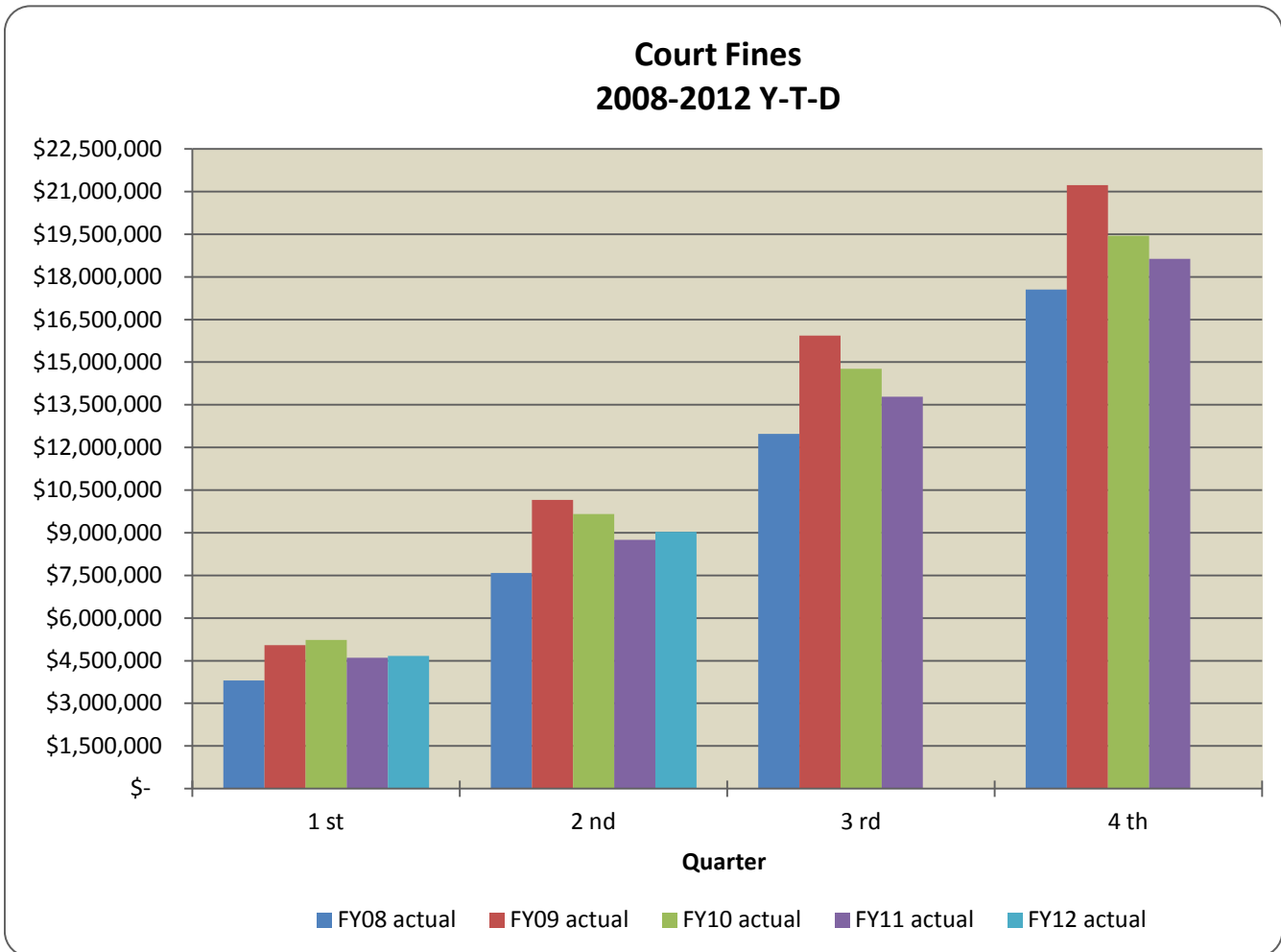
GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

COURT FINES						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 3,800,793	\$ 5,043,160	\$ 5,231,527	\$ 4,600,901	\$ 4,672,198	
2 nd	7,578,678	10,154,180	9,661,610	8,754,062	9,029,431	
3 rd	12,475,596	15,930,501	14,767,264	13,781,055	-	
4 th	17,557,150	21,229,121	19,441,871	18,628,350	-	18,500,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	22%	24%	27%	25%	25%
2nd qtr/4th qtr	43%	48%	50%	47%	49%
3rd qtr/4th qtr	71%	75%	76%	74%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Court Fines

Through the second quarter of FY2012, Court Fines increased \$275,369 (3.1%) compared to the same period in the prior year. A 5.7% increase in the number of transactions was noted for the period.



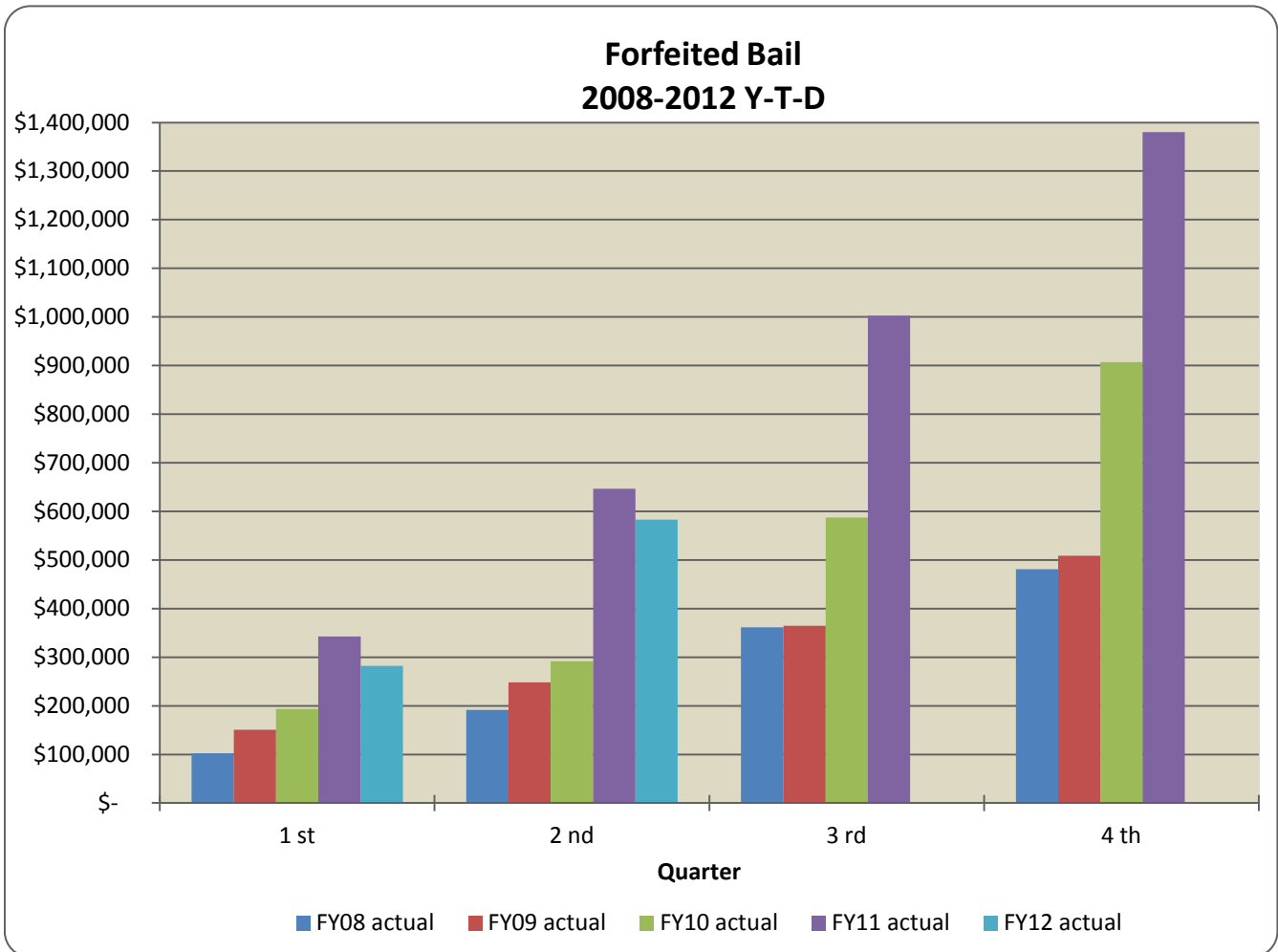
GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

FORFEITED BAIL						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 102,172	\$ 150,470	\$ 193,661	\$ 342,919	\$ 282,139	
2 nd	191,730	248,011	291,855	646,679	582,966	
3 rd	361,523	364,920	587,520	1,002,405	-	
4 th	481,229	508,741	907,271	1,380,124	-	1,330,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	21%	30%	21%	25%	21%
2nd qtr/4th qtr	40%	49%	32%	47%	44%
3rd qtr/4th qtr	75%	72%	65%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Forfeited Bail

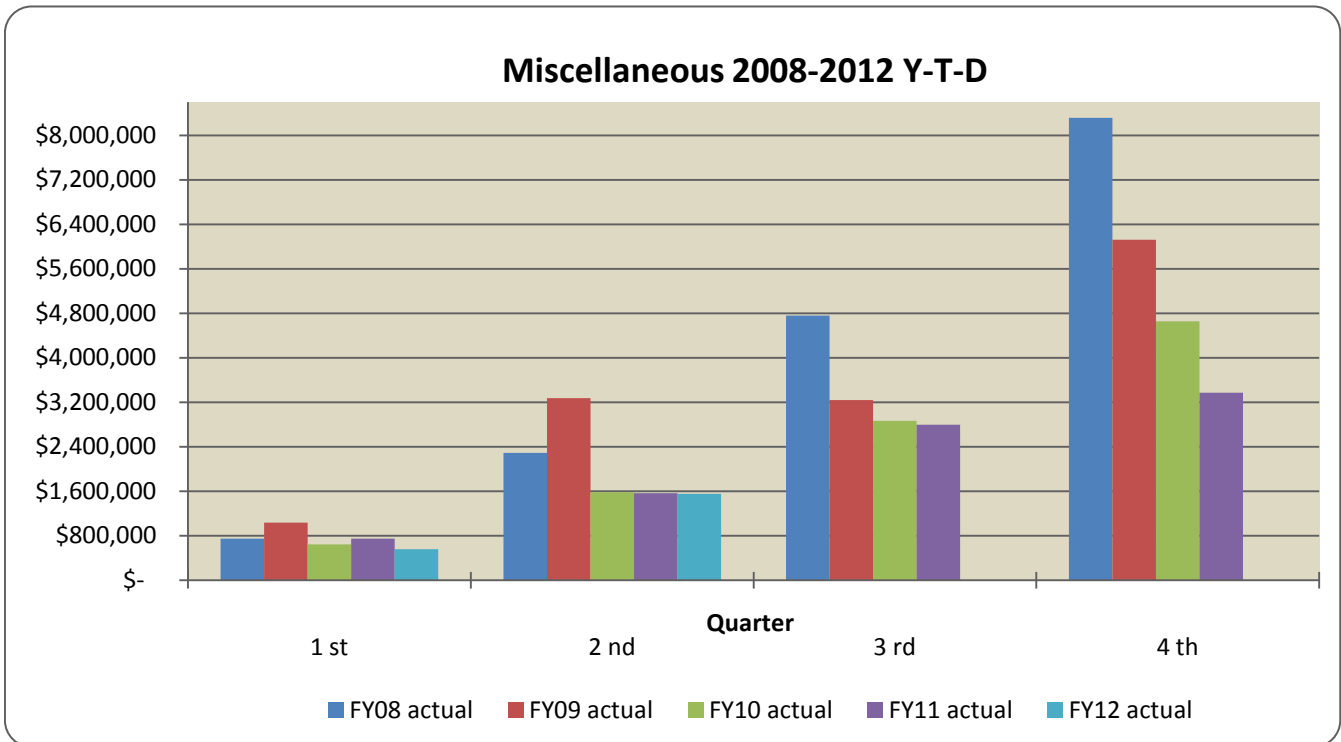
Forfeited Bail, through the second quarter of FY2012, decreased \$63,713 (-9.9%) compared to the same period in the prior year. The decline was partly due to gains in technology in the previous year that resulted in efficiencies which in turn translated into more timely postings of accounts.



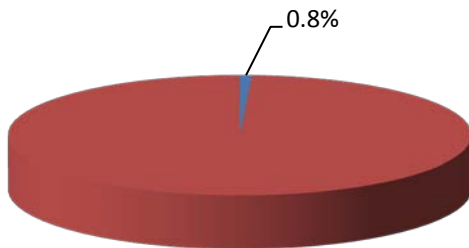
GENERAL FUND REVENUE CATEGORY- MISCELLANEOUS SUMMARY STATISTICS

MISCELLANEOUS						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 748,746	\$ 1,033,469	\$ 645,472	\$ 750,002	\$ 558,445	
2 nd	2,288,534	3,272,450	1,583,941	1,563,226	1,551,595	
3 rd	4,759,099	3,239,713	2,864,889	2,799,933	-	
4 th	8,317,888	6,123,882	4,658,140	3,372,934	-	3,794,698

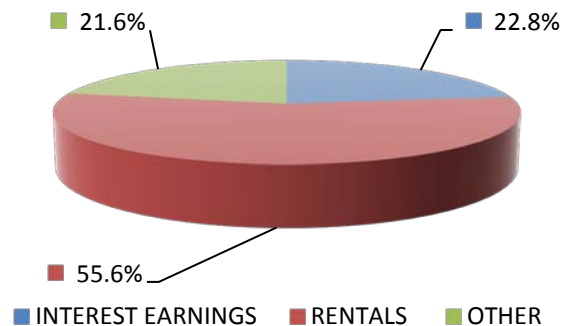
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	9%	17%	14%	22%	15%
2nd qtr/4th qtr	28%	53%	34%	46%	41%
3rd qtr/4th qtr	57%	53%	62%	83%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



Miscellaneous Revenue as a % of Total Revenue



Miscellaneous by Subcategories



GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

INTEREST EARNINGS

	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ (93,989)	\$ (33,069)	\$ (133,146)	\$ (65,271)	\$ 32,424	
2 nd	749,911	616,030	266,779	272,384	353,493	
3 rd	1,571,792	1,427,672	663,033	552,263	-	
4 th	3,711,593	3,549,942	1,659,964	448,866	-	1,100,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	-3%	-1%	-8%	-15%	3%
2nd qtr/4th qtr	20%	17%	16%	61%	
3rd qtr/4th qtr	42%	40%	40%	123%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

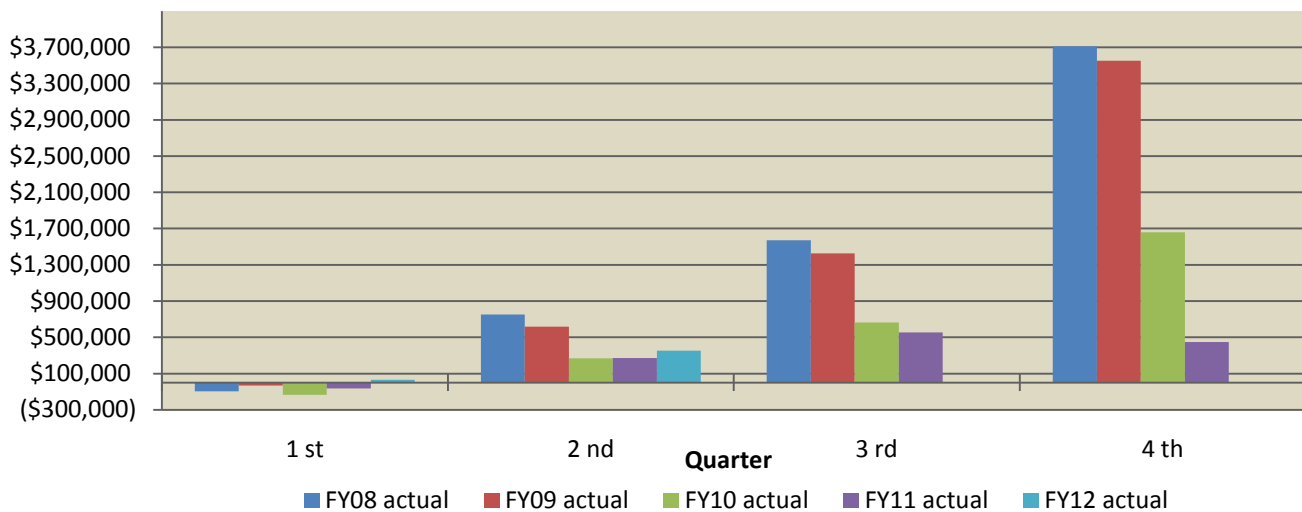
Trend Analysis--Interest Earnings

The category of Interest Earnings is comprised of Investment Income and Other Interest Earnings. The following details the activity for Investment Income through the second quarter of FY2012 compared to the same period in the prior year:

	FY12	FY11	\$ Variance	% Variance
July	(118,110)	(349,095)	230,985	-66.2%
August	27,530	94,073	(66,543)	-70.7%
September	121,423	186,249	(64,826)	-34.8%
October	94,430	115,170	(20,740)	-18.0%
November	112,985	100,367	12,618	12.6%
December	108,637	101,451	7,186	7.1%

July's negative interest figures were the reversals of the June accruals from the respective prior years. FY2011's accrual was 66.2% smaller than the FY2010 accrual. August through December, which represents July through November interest, decreased \$132,305 (-22.2%) compared to the same months in the prior year. The decline in Investment Income was due to lower effective rates and a lower average cash balance.

Interest Earnings 2008-2012 Y-T-D



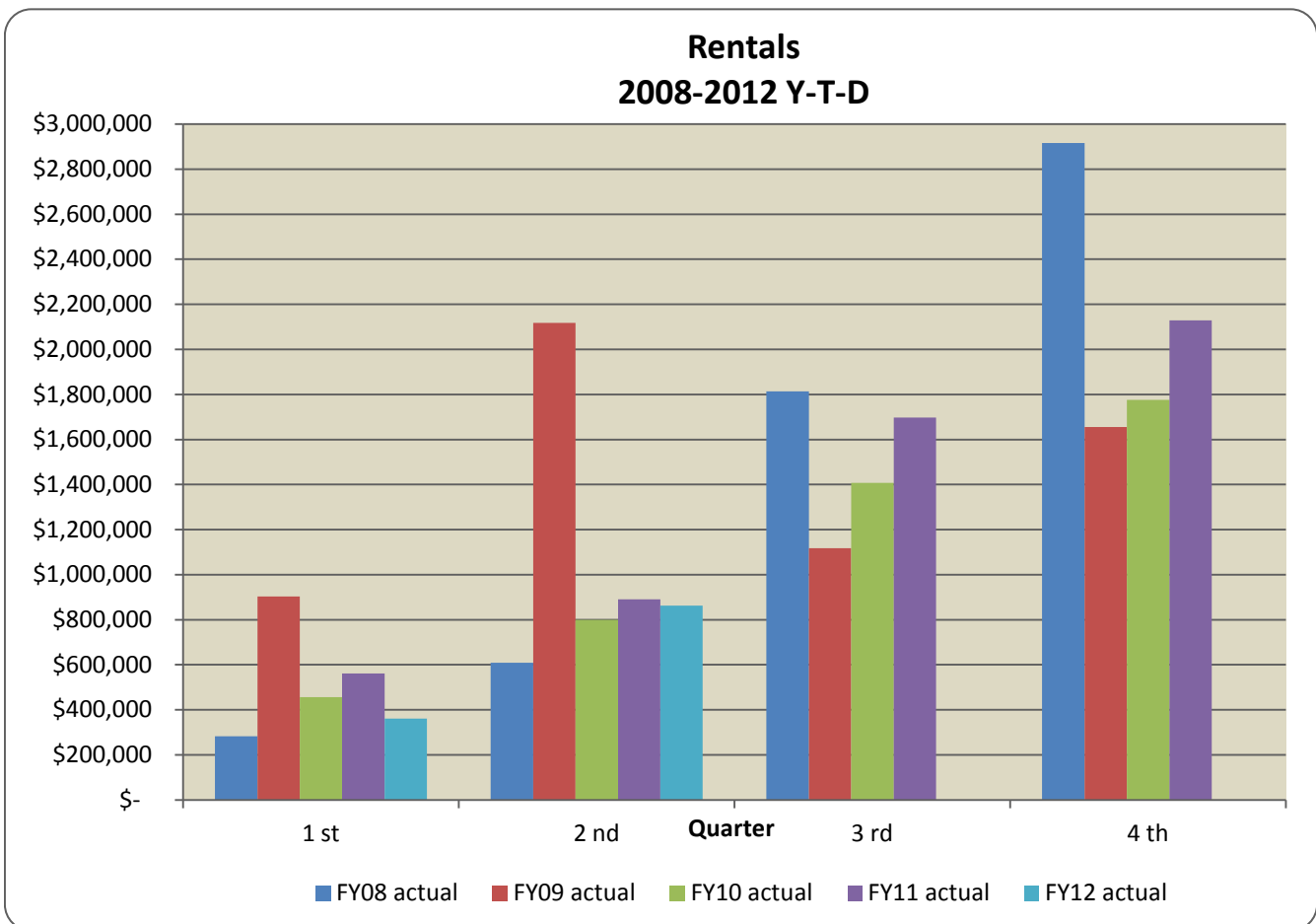
GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

RENTALS						
	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY11 actual</i>	<i>FY12 actual</i>	<i>FY12 budget</i>
Quarter						
1 st	\$ 282,362	\$ 903,679	\$ 455,464	\$ 560,697	\$ 361,215	
2 nd	608,733	2,118,081	798,646	889,834	862,416	
3 rd	1,814,261	1,117,578	1,407,273	1,697,462	-	
4 th	2,916,050	1,655,966	1,776,528	2,128,392	-	1,849,200

<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	10%	55%	26%	26%	20%
2nd qtr/4th qtr	21%	128%	45%	42%	
3rd qtr/4th qtr	62%	67%	79%	80%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Rentals

Rental revenue through the second quarter of FY2012 decreased \$27,418 (-3.1%) compared to the same period in the prior year. Miscellaneous Rentals and Leisure Facility Rentals comprise the bulk of the revenue in the category. Miscellaneous Rentals and Leisure Facility Rentals increased \$38,213 (14.2%) and \$17,717 (3.8%)--respectively. On the downside, Leisure Field Allocations declined \$99,580 (-96.8%).



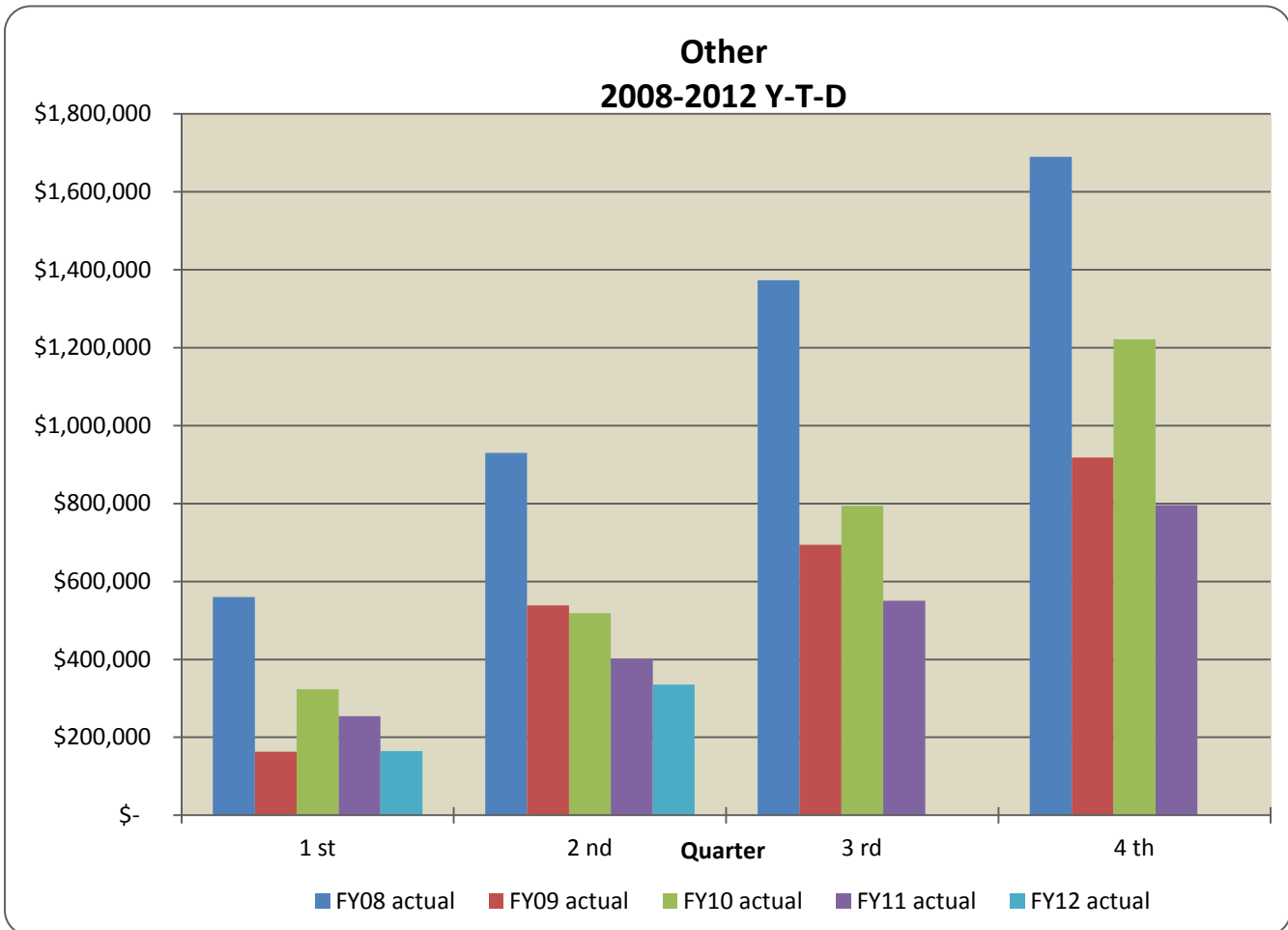
GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

OTHER						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 560,373	\$ 162,859	\$ 323,154	\$ 254,576	\$ 164,806	
2 nd	929,890	538,339	518,516	401,008	335,686	
3 rd	1,373,046	694,463	794,583	550,208	-	
4 th	1,690,245	917,974	1,221,648	795,676	-	845,498

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	33%	18%	26%	32%	19%
2nd qtr/4th qtr	55%	59%	42%	50%	
3rd qtr/4th qtr	81%	76%	65%	69%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Other

Other revenue, through the second quarter of FY2012, decreased \$65,322 (-16.9%) compared to the same period in the prior year. Other Reimbursements, Donations, and Rebates and Refunds declined \$62,049 (-41.8%), \$18,655 (-46.9%), and \$21,093 (-24.1%)--respectively. Insurance Reimbursements increased \$26,811 (28.0%).



SELECTED ENTERPRISE FUND REVENUES

BUILDING PERMITS						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 1,864,486	\$ 1,582,300	\$ 1,603,743	\$ 1,306,146	\$ 1,227,971	
2 nd	4,198,935	3,303,960	3,168,769	2,560,327	2,335,436	
3 rd	6,294,013	4,872,568	4,330,746	3,801,175	-	
4 th	8,792,319	6,933,548	5,556,901	5,342,511	-	4,731,421

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	21%	23%	29%	24%	26%
2nd qtr/4th qtr	48%	48%	57%	48%	
3rd qtr/4th qtr	72%	70%	78%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Building Permits

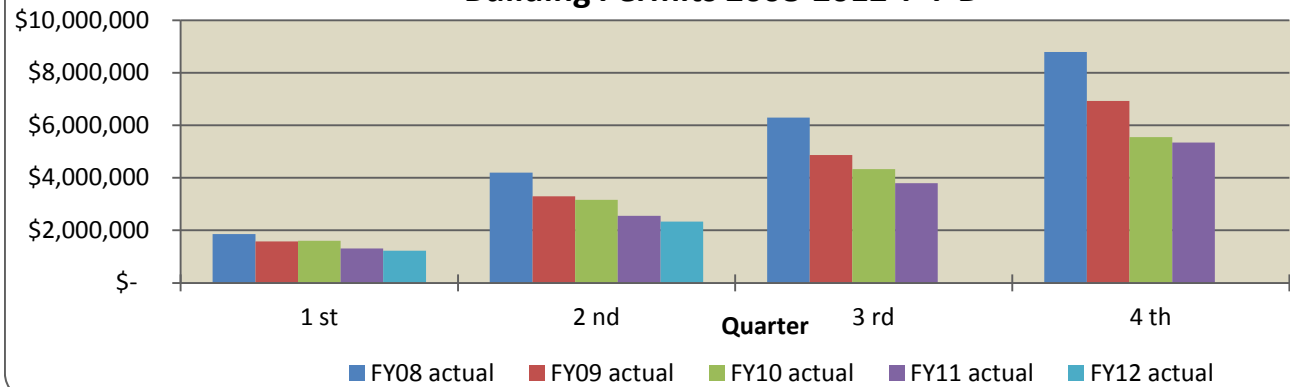
Building Permits, through the second quarter of FY2012, decreased \$224,891 (-8.8%) compared to the same period in the prior year. The following highlights the activity through the second quarter of FY2012:

	Dec-11	Dec-10	\$ diff.	% diff.
Structural Permits	1,084,836	763,096	321,740	42.16%
Electrical Permits	179,287	221,890	(42,603)	-19.20%
Plumbing Permits	385,461	538,967	(153,506)	-28.48%
Sign Permits	38,939	11,809	27,130	229.74%
Air Conditioning Permits	73,037	200,594	(127,557)	-63.59%
Plans Check Fee	438,047	633,981	(195,934)	-30.91%
Express Admin Fee	22,500	39,500	(17,000)	-43.04%
Express Hourly Plans Check	113,330	150,490	(37,160)	-24.69%

Building Valuations increased 23.7% through December. Below is the valuation detail:

	Dec-11	Dec-10	\$ diff.	% diff.
Single Family	48,228,974	45,541,276	2,687,698	5.90%
Multi Family	7,781,525	1,991,931	5,789,594	290.65%
Commercial	122,884,943	92,577,889	30,307,054	32.74%
Pools & Spas	3,146,525	2,782,169	364,356	13.10%
Mobile Homes	500	39,600	(39,100)	-98.74%
Signs	54,650	530,044	(475,394)	-89.69%
Miscellaneous	24,366,010	23,470,196	895,814	3.82%

Building Permits 2008-2012 Y-T-D



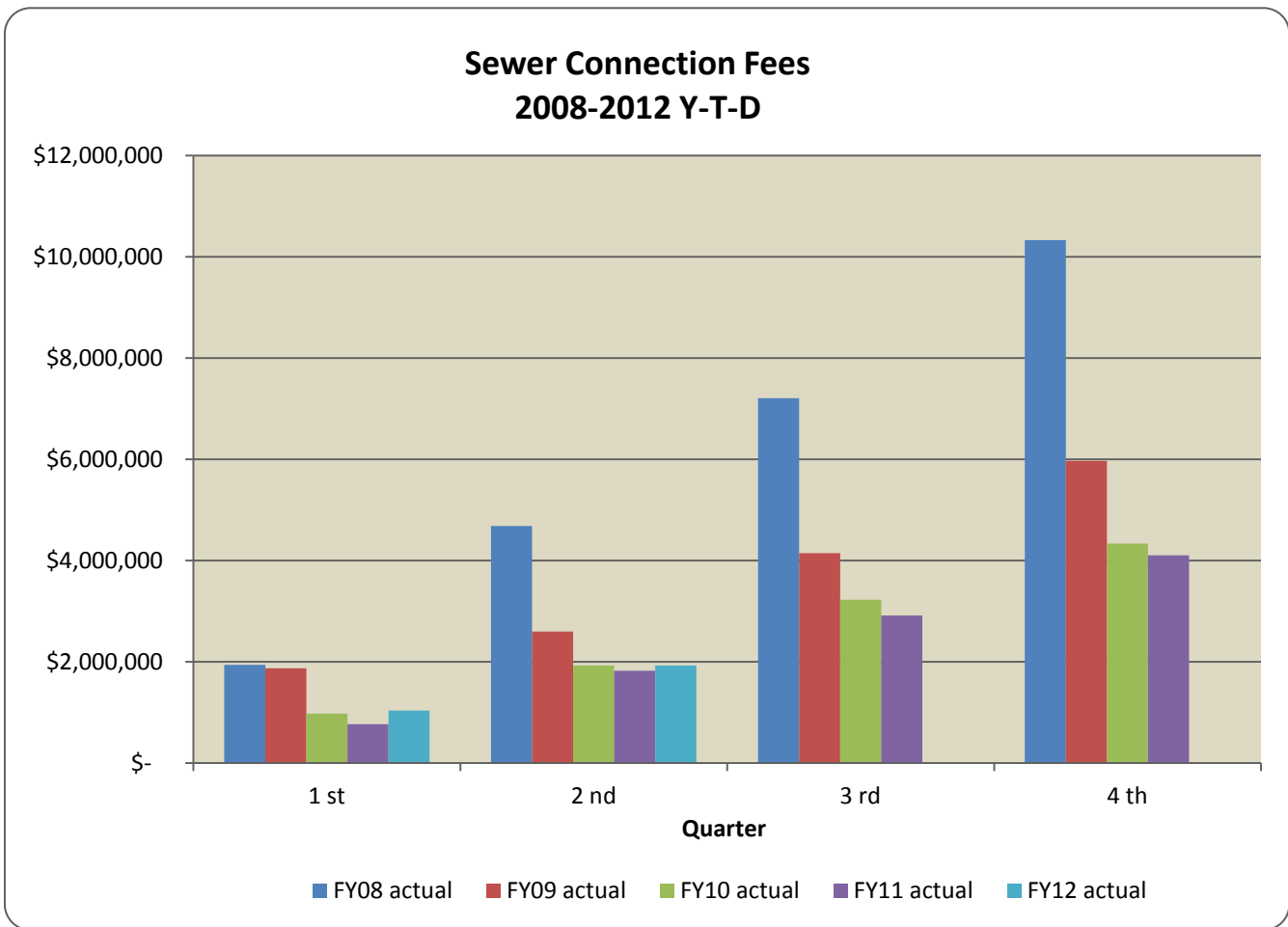
SELECTED ENTERPRISE FUND REVENUES

SEWER CONNECTION FEES						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 1,935,865	\$ 1,873,148	\$ 977,375	\$ 770,185	\$ 1,036,667	
2 nd	4,682,827	2,598,720	1,927,128	1,819,388	1,925,561	
3 rd	7,208,776	4,147,913	3,224,534	2,915,313	-	
4 th	10,329,916	5,966,118	4,334,563	4,102,865	-	4,000,000

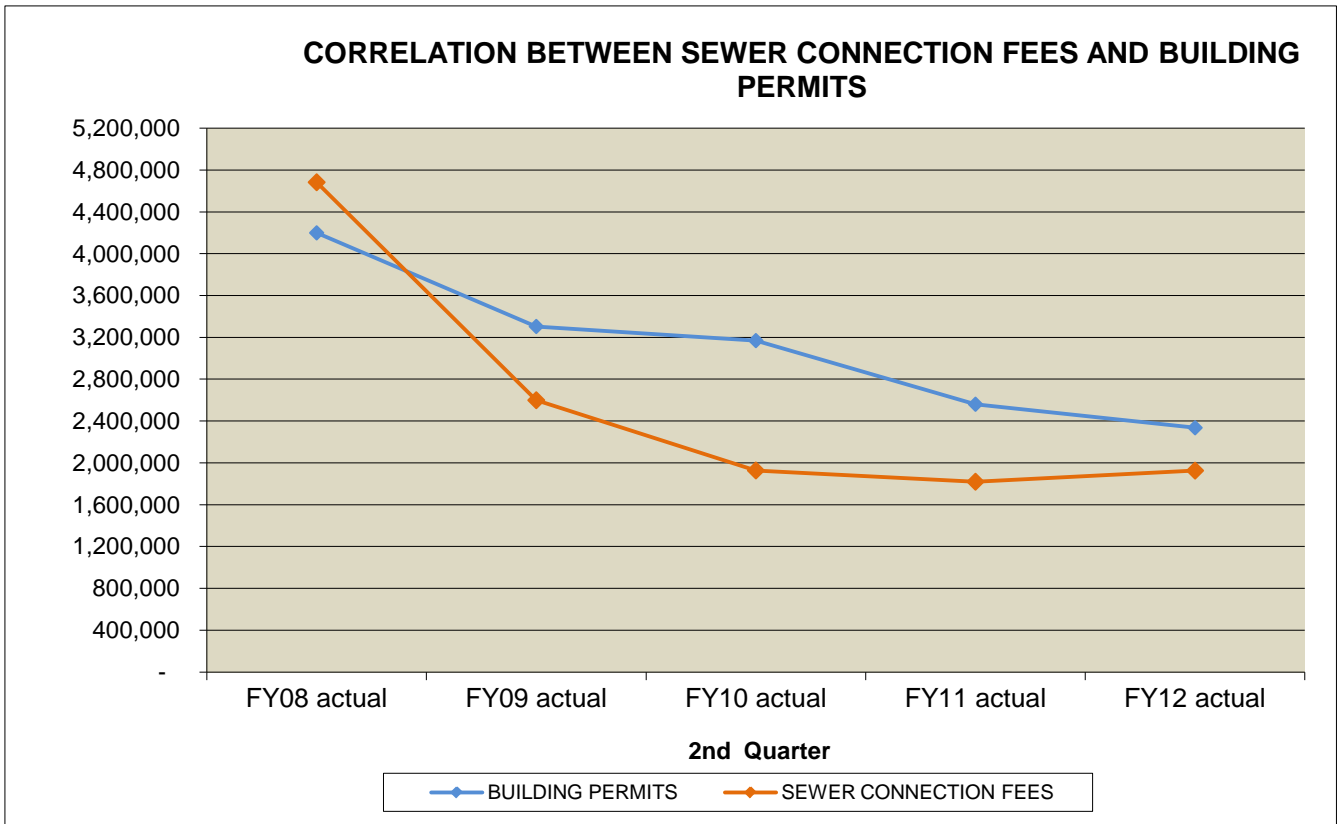
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	19%	31%	23%	19%	26%
2nd qtr/4th qtr	45%	44%	44%	44%	
3rd qtr/4th qtr	70%	70%	74%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Sewer Connection Fees

Sewer Connection fees, through the second quarter of FY2012, increased \$106,173 (5.8%) compared to the same period in the prior year. Valuations increased 23.7% (see above Building Permits Trend Analysis for the detail on valuations).



SELECTED ENTERPRISE FUND REVENUES



SELECTED ENTERPRISE FUND REVENUES

PARKING REVENUE						
	FY08 actual	FY09 actual	FY10 actual	FY11 actual	FY12 actual	FY12 budget
Quarter						
1 st	\$ 1,067,459	\$ 1,250,625	\$ 1,369,539	\$ 1,379,400	\$ 1,143,045	
2 nd	2,205,002	2,485,294	2,710,324	2,563,229	2,222,110	
3 rd	3,421,322	3,989,589	4,060,734	3,871,391	-	
4 th	4,575,870	5,375,386	5,415,195	5,100,173	-	5,111,310

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	23%	23%	25%	27%	22%
2nd qtr/4th qtr	48%	46%	50%	50%	
3rd qtr/4th qtr	75%	74%	75%	76%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Parking Revenue

Parking revenue, through the second quarter of FY2012, decreased \$341,119 (-13.3%) compared to the same period in the prior year. The revenue category consists of Meter Fees, Fines, and Penalties which are highlighted below:

	Dec-11	Dec-10	\$ diff.	% diff.
Parking Meter Fees	536,305	576,862	(40,557)	-7.03%
Parking Fines	1,148,161	1,352,324	(204,163)	-15.10%
Parking Penalties	537,644	634,043	(96,399)	-15.20%

Parking Meter fees declined due to the loss of productive meters at two sites, while, Fines and Penalties decreased as a result of staff reductions.

**Parking Revenue (Meter Fees, Fines, & Penalties)
2008-2012 Y-T-D**

