

# CITY OF LAS VEGAS

## REVENUE REPORT

### FOURTH QUARTER FY2009



June 30, 2009

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

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## **FY2009 Fourth Quarter Revenue Highlights**

General Fund revenue for FY2009 decreased \$24.3 million (-4.8%). General Fund revenue in FY2008 increased \$1.8 million (0.35%) compared to FY2007. The following highlights are offered for the City's major revenue categories:

- Intergovernmental revenues decreased -12.2% (approximately \$31.3 million). Consolidated Tax, which accounts for over 98% of the revenue in the category, declined -12.3% (approximate decrease of \$30.9 million). The steep drop in revenue was due to the recession.
- Taxes for FY2009 increased 5.3% (approximately \$6.2 million) compared to the prior year. Real Property Taxes increased 7.2% while Personal Property plunged -18.3%. In addition, Room Tax declined \$672 thousand (-25.8%). The drop in Personal Property Tax and Room Tax were both a result of the recession.
- Licenses and Permits decreased -4.0% (approximately \$3.3 million) for FY2009. Every line item in the category exhibited mild to significant declines due to the recession. In particular, Business Licenses and Franchise fees decreased \$864,889 (-5.6%) and \$897,707 (-1.5%)—respectively.
- Charges for Services increased 9.4% (\$2.6 million) for FY2009. Corrections Charges increased 5.4% (\$320 thousand) due to more prisoners and a fee increase. EMS transports increased 56.6% (\$1.6 million) due to a fee increase and more transports. In addition, Other Fees increased 52.2% (roughly \$1.2 million) due to a business process change.
- Fines and Forfeits increased 20.5% (\$3.7 million) for FY2009. Court Fines increased 21% (\$3.7 million) due to the addition of the Traffic Commissioner and better collection efforts.
- Miscellaneous fees decreased -26.4% (approximately \$2.2 million). Other Miscellaneous declined due to a few large extraordinary payments that were received in the first quarter. Also contributing to the decline in the category was the reclassification of the Atrium rents to a different fund (they were included in the General Fund in FY2008).

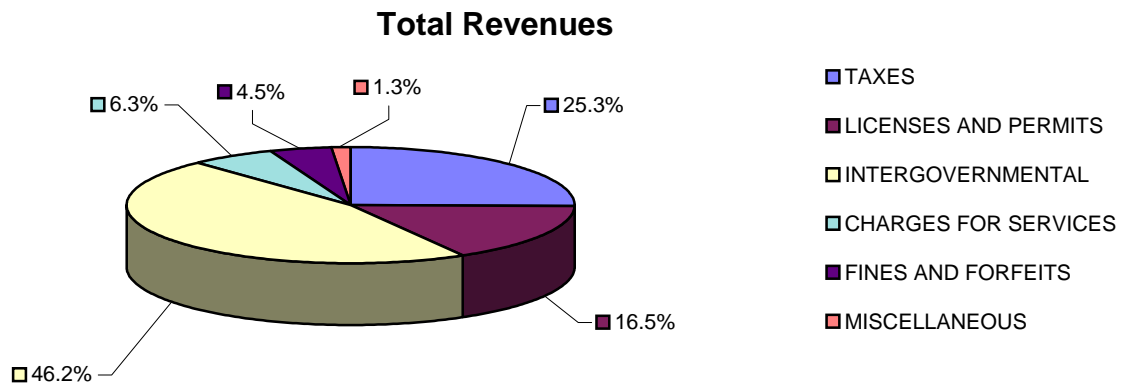
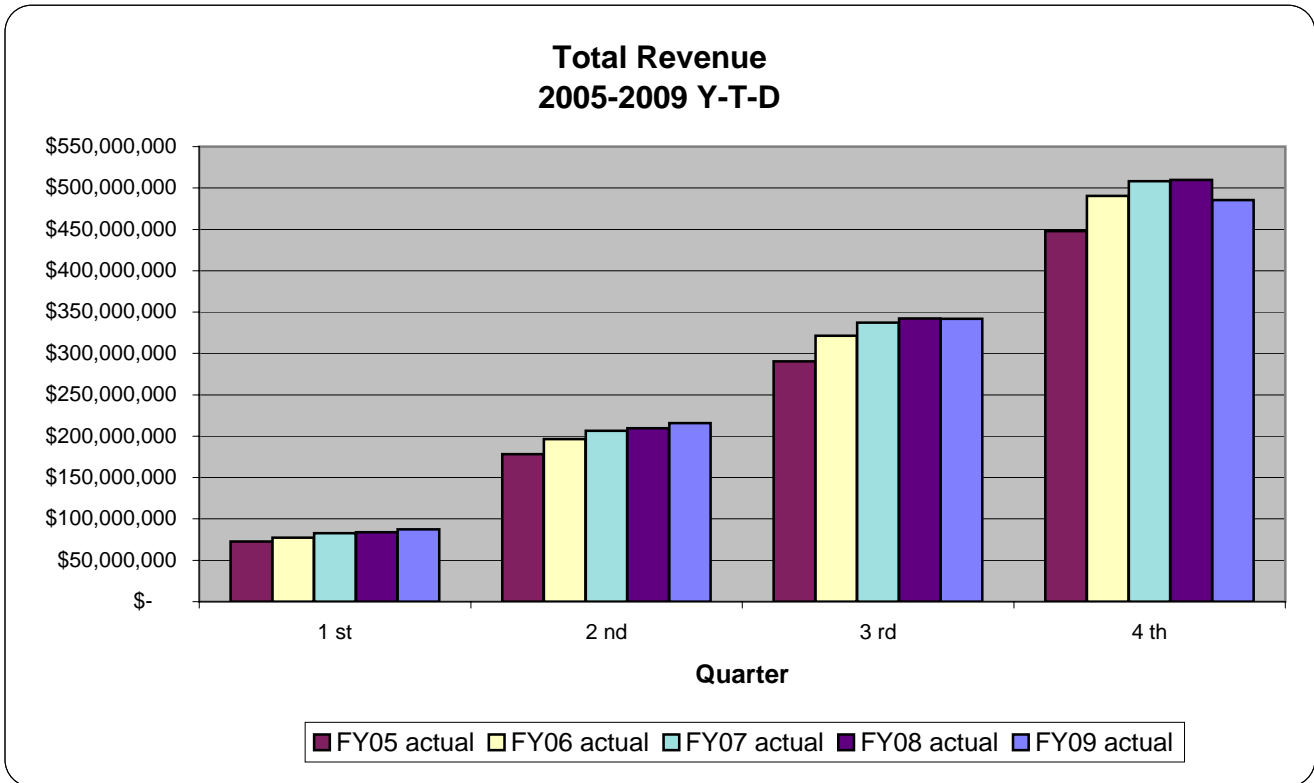
### **Selected Enterprise Fund Revenue:**

- Building Permits and Sewer Connection Fees decreased -21.1% (\$1.9 million) and -42.2% (\$4.4 million)—respectively. The decline was due to the recession. Valuations declined 16% in FY2009.
- Parking revenues increased 17.5% (\$800 thousand). The increase was due to more business and better collection efforts. Specifically, the number of infractions issued and the number of transactions increased 26.1% and 21.1%—respectively.

# 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	341,723,967	
4 th	447,793,603	490,292,702	508,110,241	509,889,134	485,554,731	520,444,725

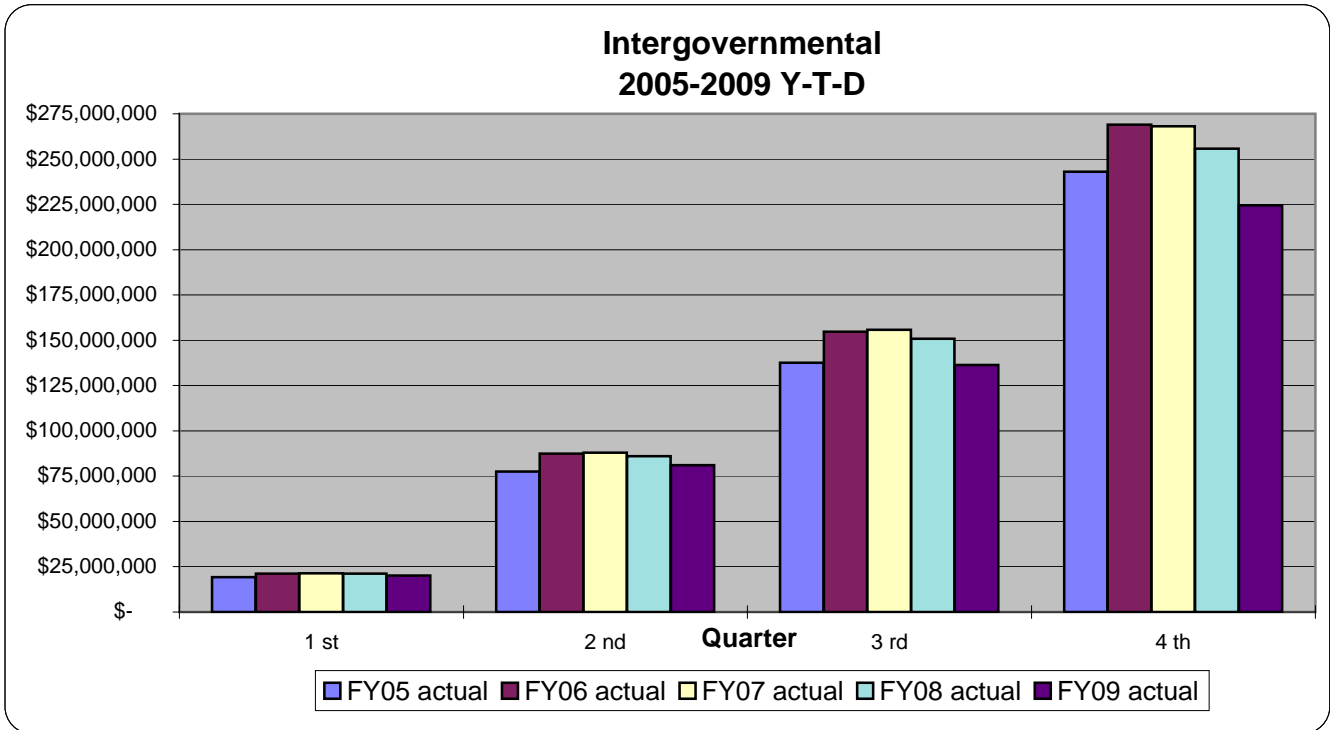
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	16%	16%	16%	16%	17%	
2nd qtr/4th qtr	40%	40%	41%	41%	41%	
3rd qtr/4th qtr	65%	66%	66%	67%	66%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>93%</b>	100%



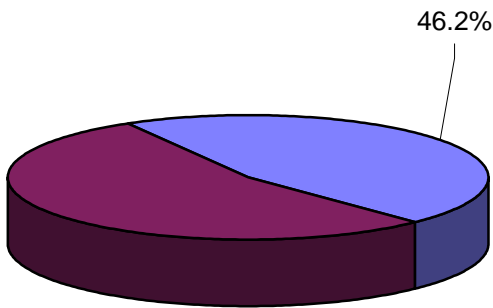
# GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL SUMMARY STATISTICS

<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	136,432,790	
4 th	243,007,735	269,024,533	268,063,691	255,709,570	224,408,195	256,893,473

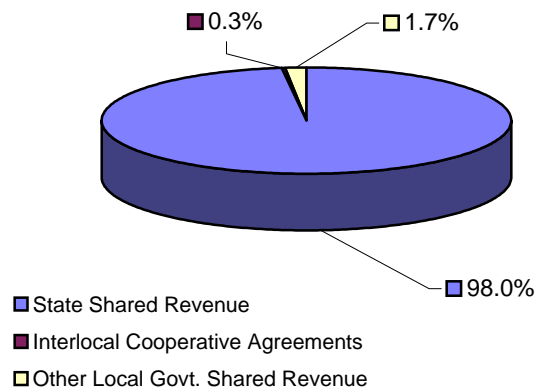
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	8%	8%	8%	8%	8%	
2nd qtr/4th qtr	32%	33%	33%	34%	32%	
3rd qtr/4th qtr	57%	58%	58%	59%	53%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>87%</b>	100%



**Intergovernmental as a % of  
Total Revenue**



**Intergovernmental by Subcategories**



## GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

### STATE SHARED REVENUES

	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY09 budget
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	133,195,563	
4 th	238,040,871	264,253,250	263,297,628	251,002,515	219,972,782	252,220,831

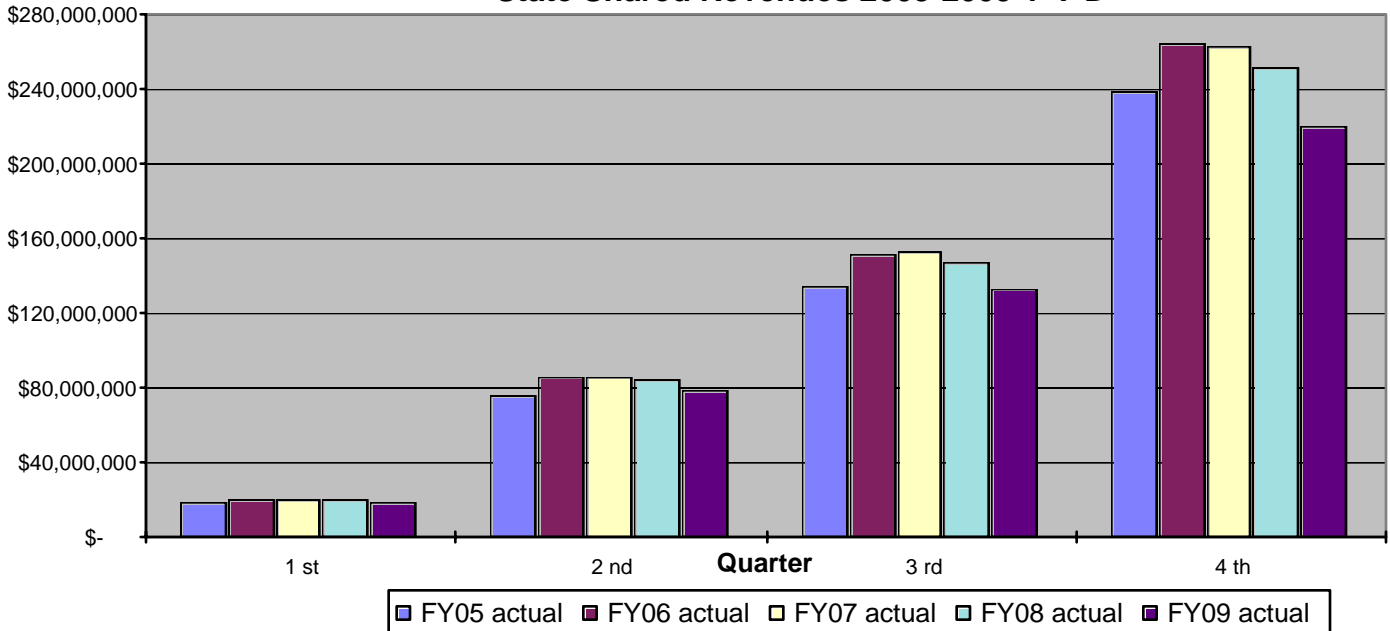
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	8%	8%	8%	8%	8%	
2nd qtr/4th qtr	32%	32%	33%	33%	31%	
3rd qtr/4th qtr	56%	57%	58%	59%	53%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>87%</b>	100%

#### Trend Analysis--State Shared Revenues

State Shared Revenues decreased \$31,029,733 (-12.36%) for FY2009 compared to the prior year. The decline in revenue can be attributed to the recession. State taxable sales for FY2009 declined -12.7% while Clark County taxable sales were also down -12.7%.

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%.

#### State Shared Revenues 2005-2009 Y-T-D



# GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

## INTERLOCAL COOPERATIVE AGREEMENTS

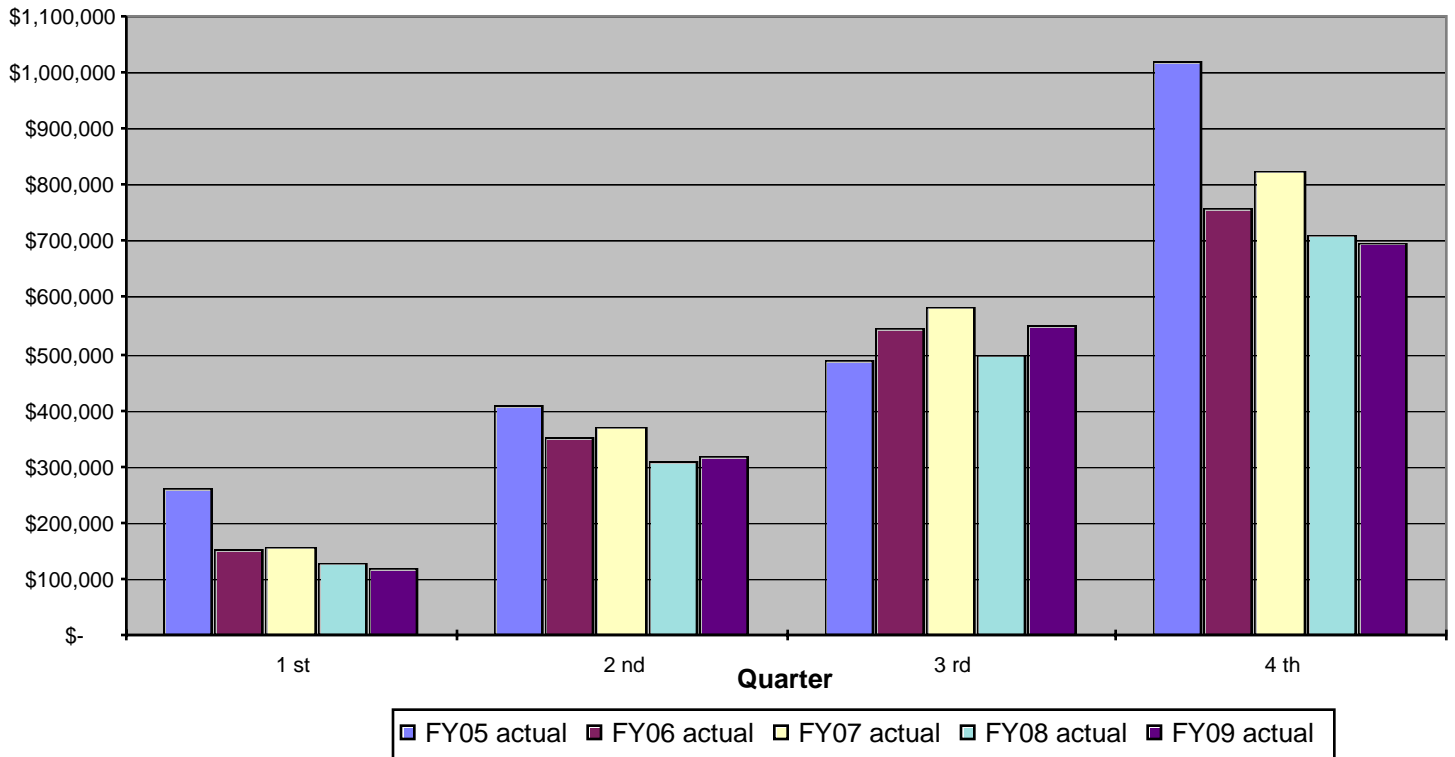
	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY09 budget
Quarter						
1 st	\$ 260,177	\$ 153,929	\$ 154,800	\$ 127,037	\$ 117,556	
2 nd	408,214	351,187	371,049	306,276	317,014	
3 rd	489,323	544,176	581,402	495,574	548,419	
4 th	1,017,233	758,824	824,557	713,546	696,049	804,604

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%	39%
3rd qtr/4th qtr	48%	72%	71%	69%	68%
4th qtr/4th qtr	100%	100%	100%	100%	87%
					100%

### Trend Analysis--Interlocal Cooperative Agreements

Interlocal Agreements decreased \$17,497 (-2.45%) compared to the prior year. Reimbursed From Other Governments is the lone item in the category. The decline in revenue was due to a credit memo that was issued by the DTC, as part of an interlocal agreement, that adjusted the FY2009 balance to the agreed upon amount per the agreement.

**Interlocal Cooperative Agreements  
2005-2009 Y-T-D**



**GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL**

**OTHER LOCAL GOVT. 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	\$ 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	2,688,808	
4 th	3,949,631	4,012,459	3,941,506	3,993,509	3,739,364	3,868,038

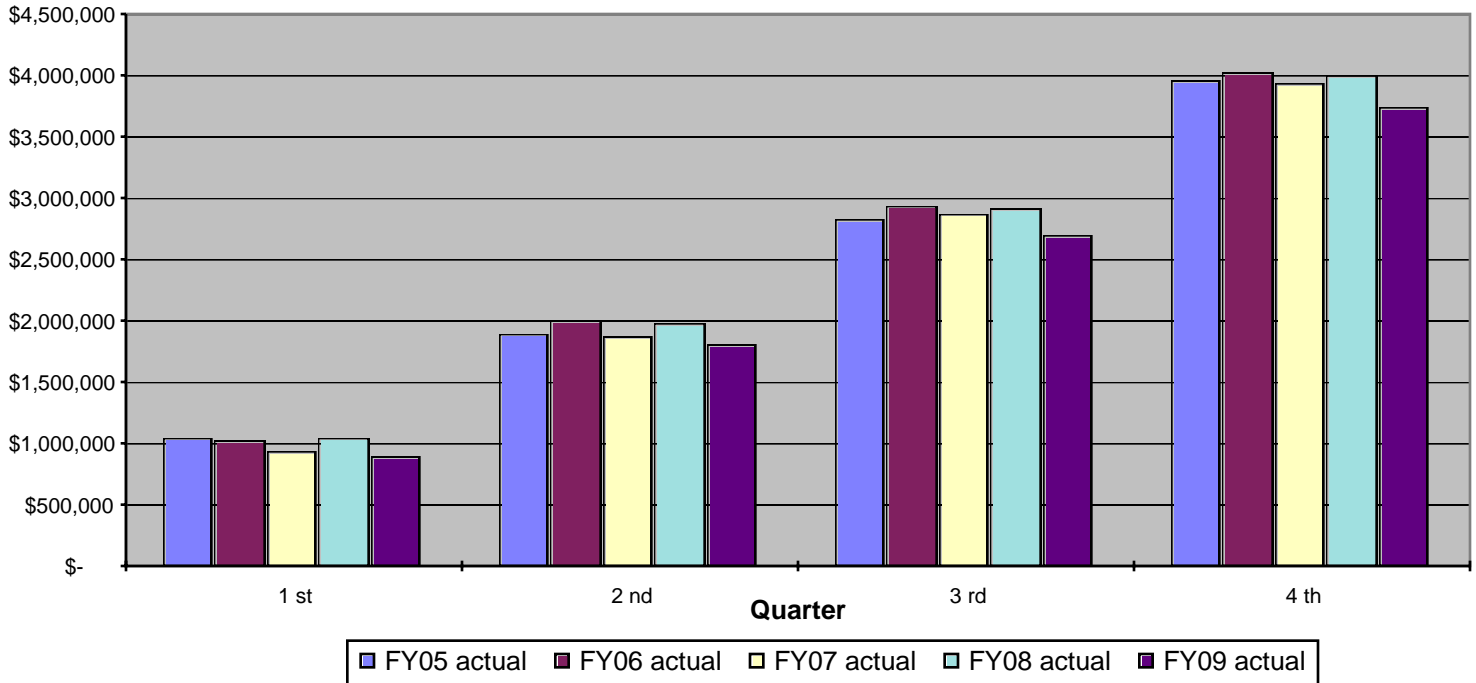
<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	26%	26%	24%	26%	23%	
2nd qtr/4th qtr	48%	50%	47%	50%	46%	
3rd qtr/4th qtr	71%	73%	73%	73%	70%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>97%</b>	100%

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

Revenue for FY2009 decreased \$254,145 (-6.36%) compared to the prior year. 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. County Gaming Licenses declined \$133,034 (-3.56%).

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 June 30, 2009, indicated that the number of games/tables increased 1.55% while the number of slot machines declined -1.5% in the Downtown Las Vegas area. In addition, the gaming win for the same three month period declined -10.23% in the downtown Las Vegas area.

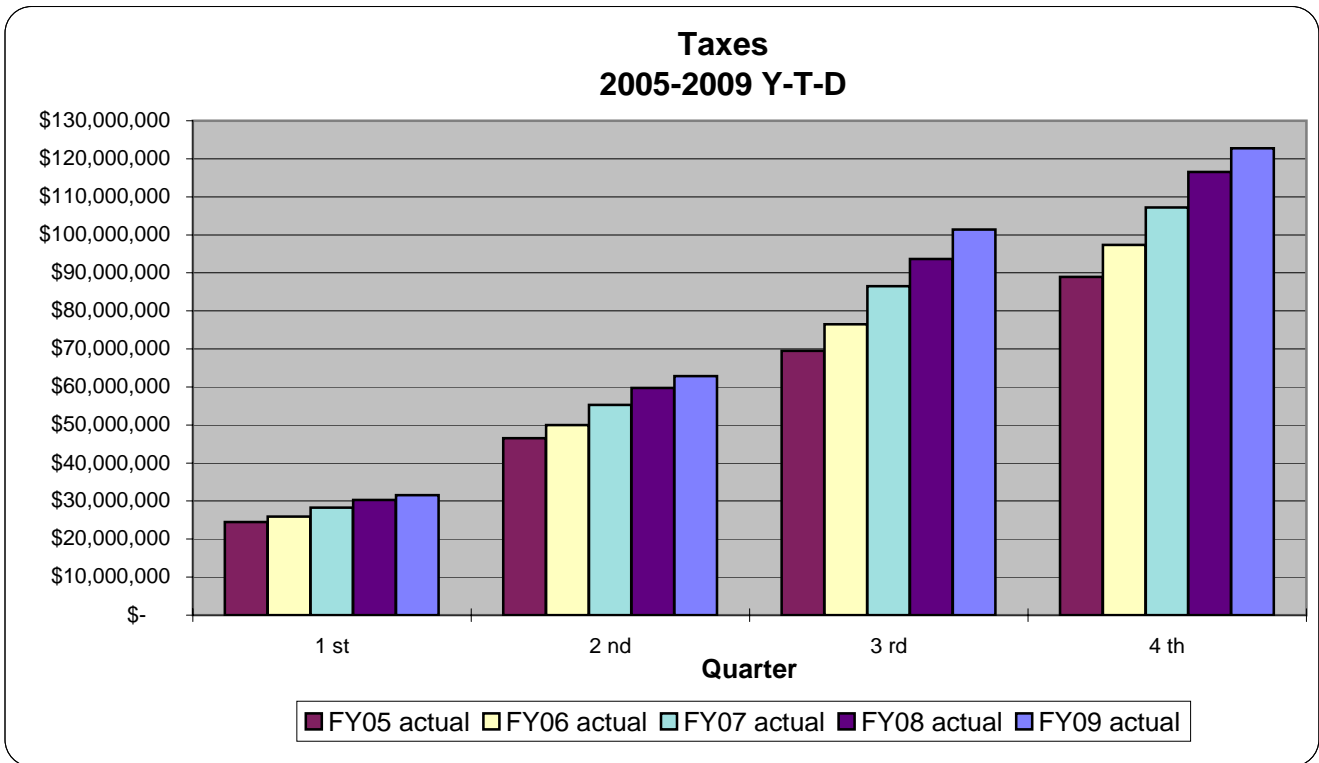
**Other Local Govt. Shared Revenues  
2005-2009 Y-T-D**



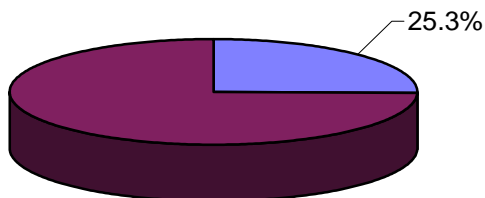
## GENERAL FUND REVENUE CATEGORY- TAXES SUMMARY STATISTICS

TAXES						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 24,485,783	\$ 25,911,851	\$ 28,233,767	\$ 30,309,782	\$ 31,552,619	
2 nd	46,493,604	49,949,727	55,279,105	59,781,187	62,892,559	
3 rd	69,491,138	76,517,332	86,515,657	93,675,356	101,420,370	
4 th	88,933,345	97,319,395	107,158,919	116,574,425	122,793,161	122,489,711

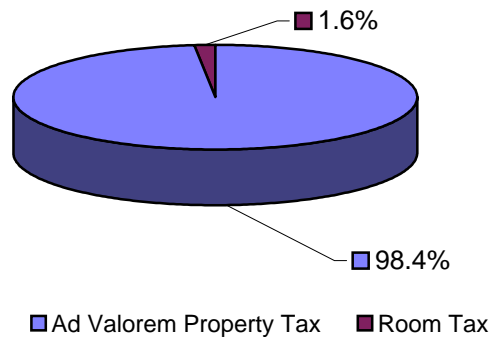
Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	28%	27%	26%	26%	26%	
2nd qtr/4th qtr	52%	51%	52%	51%	51%	
3rd qtr/4th qtr	78%	79%	81%	80%	83%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>100%</b>	100%



**Taxes as a % of Total Revenue**



**Taxes by Subcategories**



## GENERAL FUND REVENUE CATEGORY- TAXES

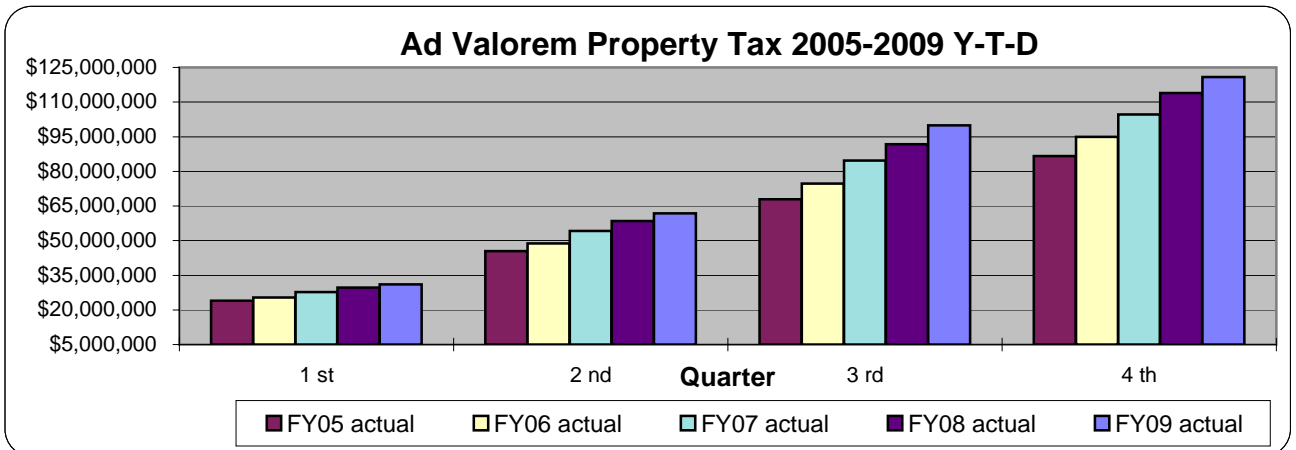
<b>AD VALOREM PROPERTY TAX</b>						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$23,996,983	\$25,338,912	\$27,700,664	\$29,709,278	\$31,000,182	
2 nd	45,427,546	48,780,677	54,133,627	58,508,530	61,823,911	
3 rd	67,867,793	74,767,298	84,719,193	91,791,589	99,949,387	
4 th	86,574,323	94,864,021	104,642,849	113,965,913	120,857,061	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%	52%	
3rd qtr/4th qtr	78%	79%	81%	81%	83%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>101%</b>	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 \$6,891,148 (6.05%) for FY2009 compared to the prior year. The line item consists of Real Property Tax and Personal Property Tax. Real Property Tax increased \$7,855,243 (7.23%) while Personal Property Taxes declined \$964,095 (-18.33%). 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

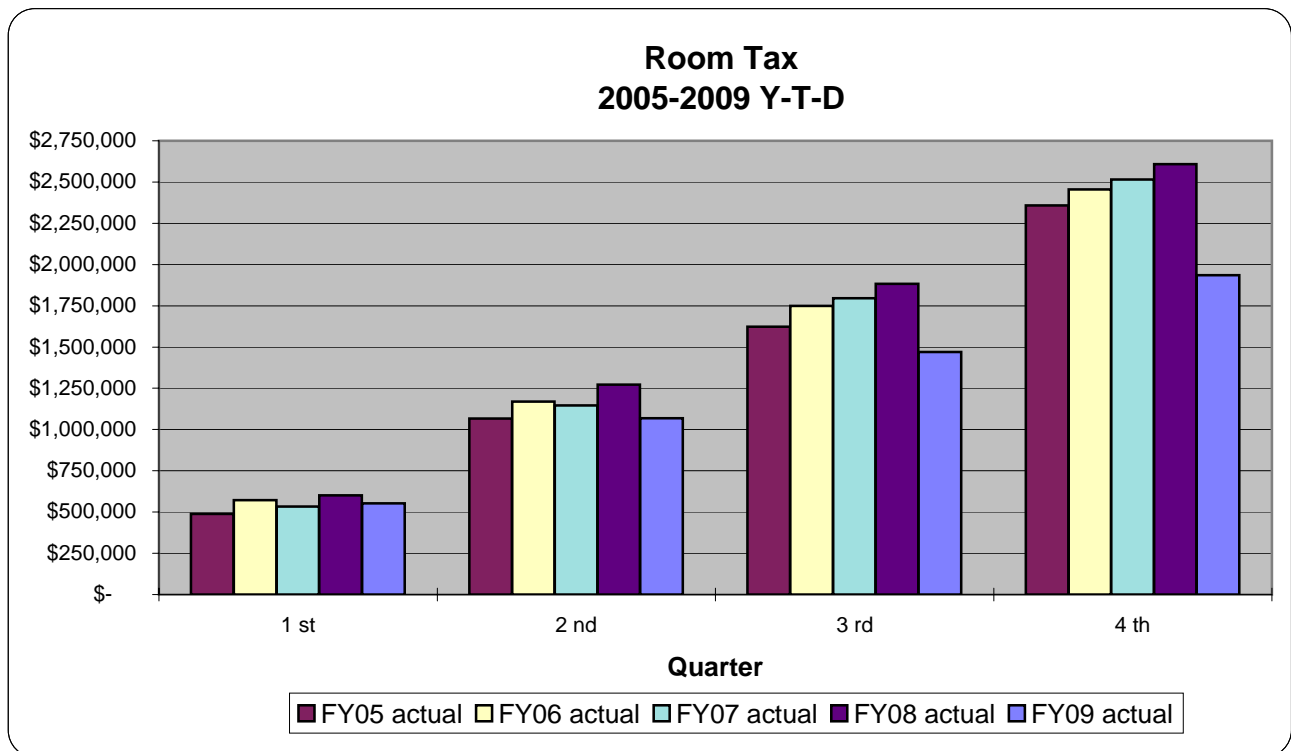
<b>ROOM TAX</b>						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 488,800	\$ 572,939	\$ 533,103	\$ 600,504	\$ 552,437	
2 nd	1,066,058	1,169,050	1,145,478	1,272,657	1,068,648	
3 rd	1,623,345	1,750,034	1,796,464	1,883,767	1,470,983	
4 th	2,359,022	2,455,374	2,516,070	2,608,512	1,936,100	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%	55%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>72%</b>	100%

### Trend Analysis--Room Tax

Room Tax revenue for FY2009 declined \$672,412 (-25.78%) compared to 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 for FY2009. Specifically, from January to July 2009, the following highlights a portion of the LVCVA's statistics from a room tax perspective:

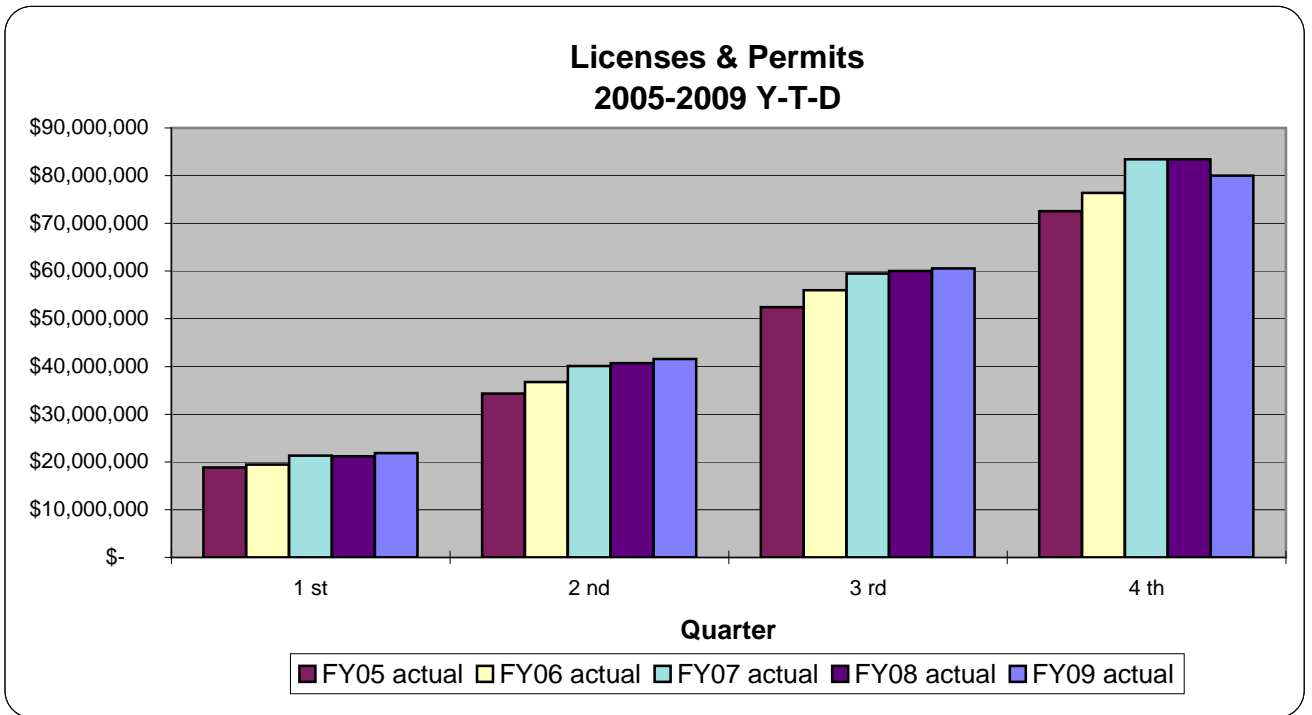
Visitor Volume	-6.0%
Convention Attendance	-26.0%
Total Occupancy Levels	-6.0%
Average Room Rate	-25.8%
Total Airline Passengers	-11.5%



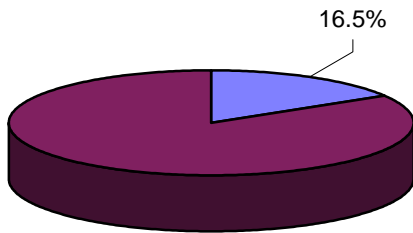
# GENERAL FUND REVENUE CATEGORY- LICENSE AND PERMITS SUMMARY STATISTICS

<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	60,571,378	
4 th	72,594,609	76,366,795	83,429,429	83,402,354	80,022,859	85,100,012

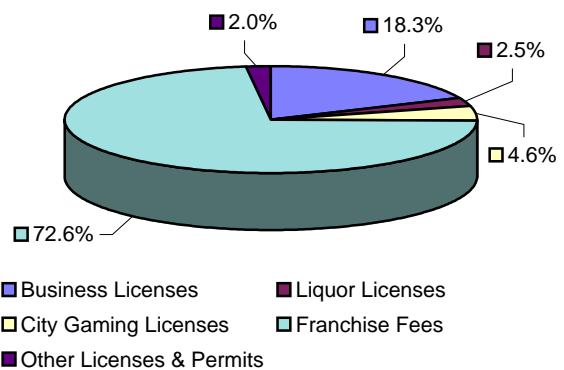
<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	26%	25%	26%	25%	26%	
2nd qtr/4th qtr	47%	48%	48%	49%	49%	
3rd qtr/4th qtr	72%	73%	71%	72%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>94%</b>	100%



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



**Licenses & Permits by Subcategories**

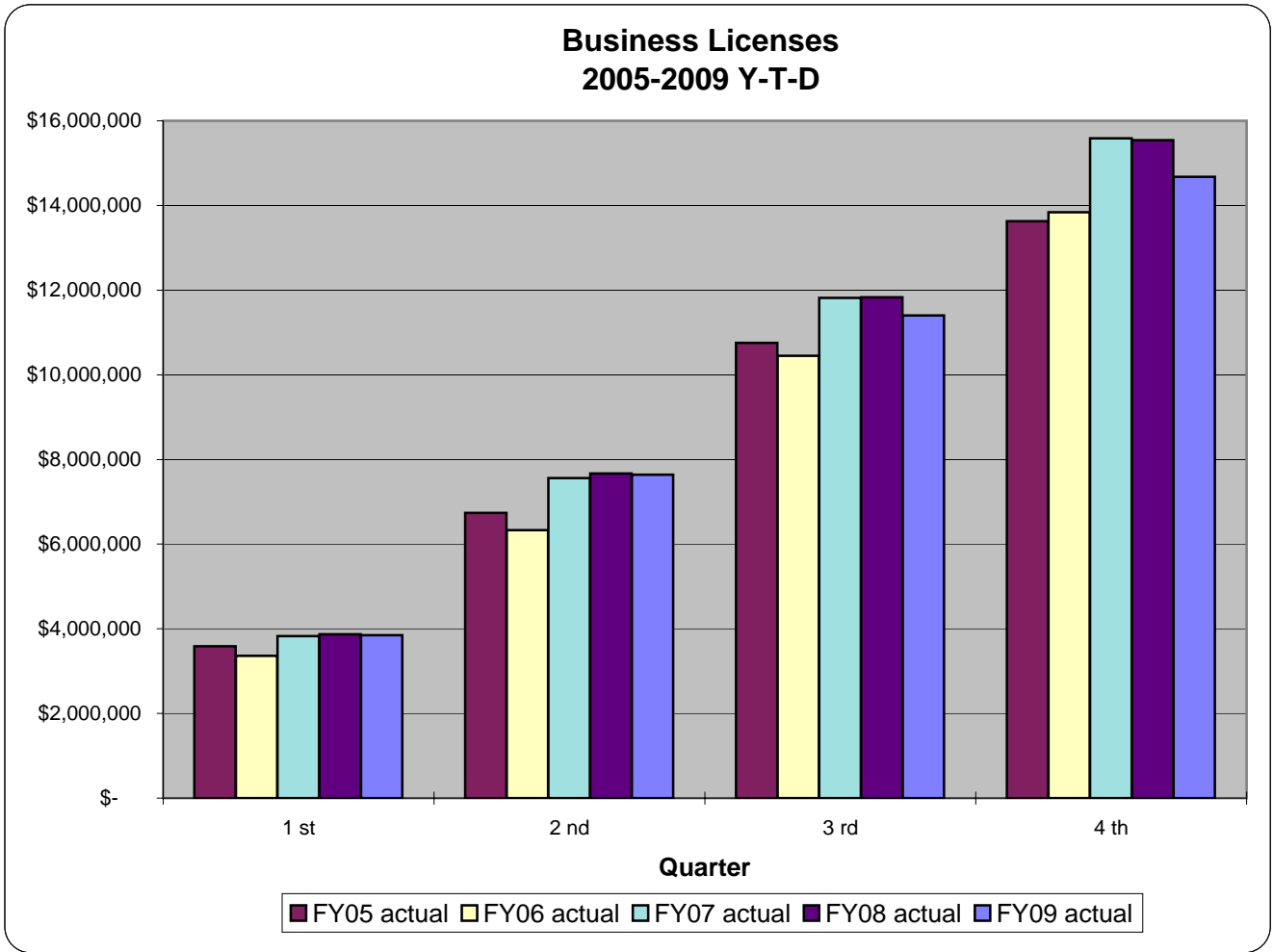


# GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

<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	11,400,392	
4 th	13,624,835	13,838,572	15,584,842	15,543,256	14,678,367	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%	47%	
3rd qtr/4th qtr	79%	75%	76%	76%	70%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>91%</b>	100%

**Trend Analysis--Business Licenses**  
 Business Licenses, for FY2009, declined \$864,889 (-5.56%) compared to the prior year. The decline was due to the recession. Gross Business Licenses and Fixed Business Licenses declined \$752,761 (-8.02%) and \$110,012 (-1.80%)--respectively.



# GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

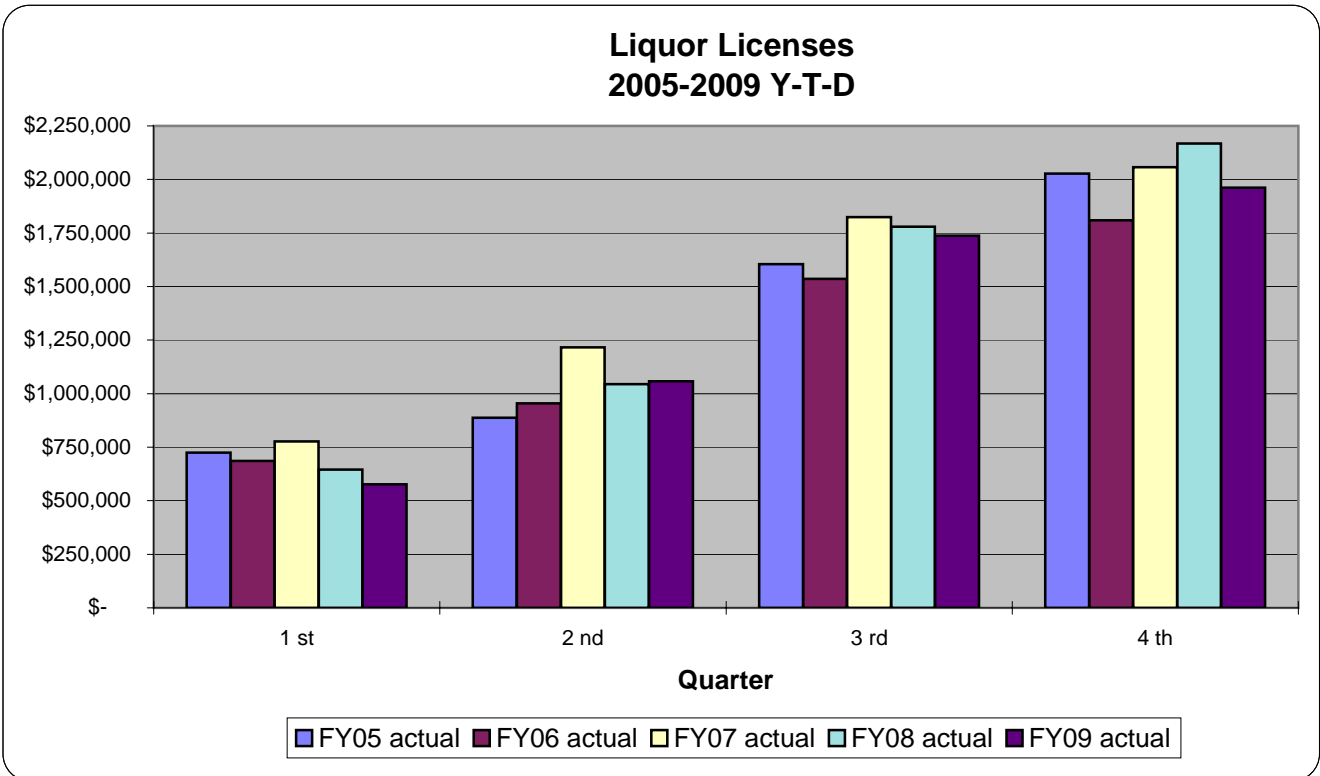
## LIQUOR LICENSES

	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	1,737,150	
4 th	2,027,907	1,808,911	2,056,629	2,168,024	1,961,866	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%	48%
3rd qtr/4th qtr	79%	85%	89%	82%	80%
4th qtr/4th qtr	100%	100%	100%	100%	90%
					100%

### Trend Analysis--Liquor Licenses

Liquor licenses for FY2009 decreased \$206,158 (-9.51%) compared to the prior year. The category consists of semiannual license fees and original new license fees. Semiannual fees increased \$100,352 (6.53%)---they range from \$100 to \$1,200 and are due in advance on April 1st and October 1st. Original new license fees decreased \$306,510 (-48.64%)---these are one time fees which are due and payable at the time of filing an application. The decline in Original new licenses was due to the recession. In FY2008, there were 25% more Original new licenses sold compared to FY2009.



# GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

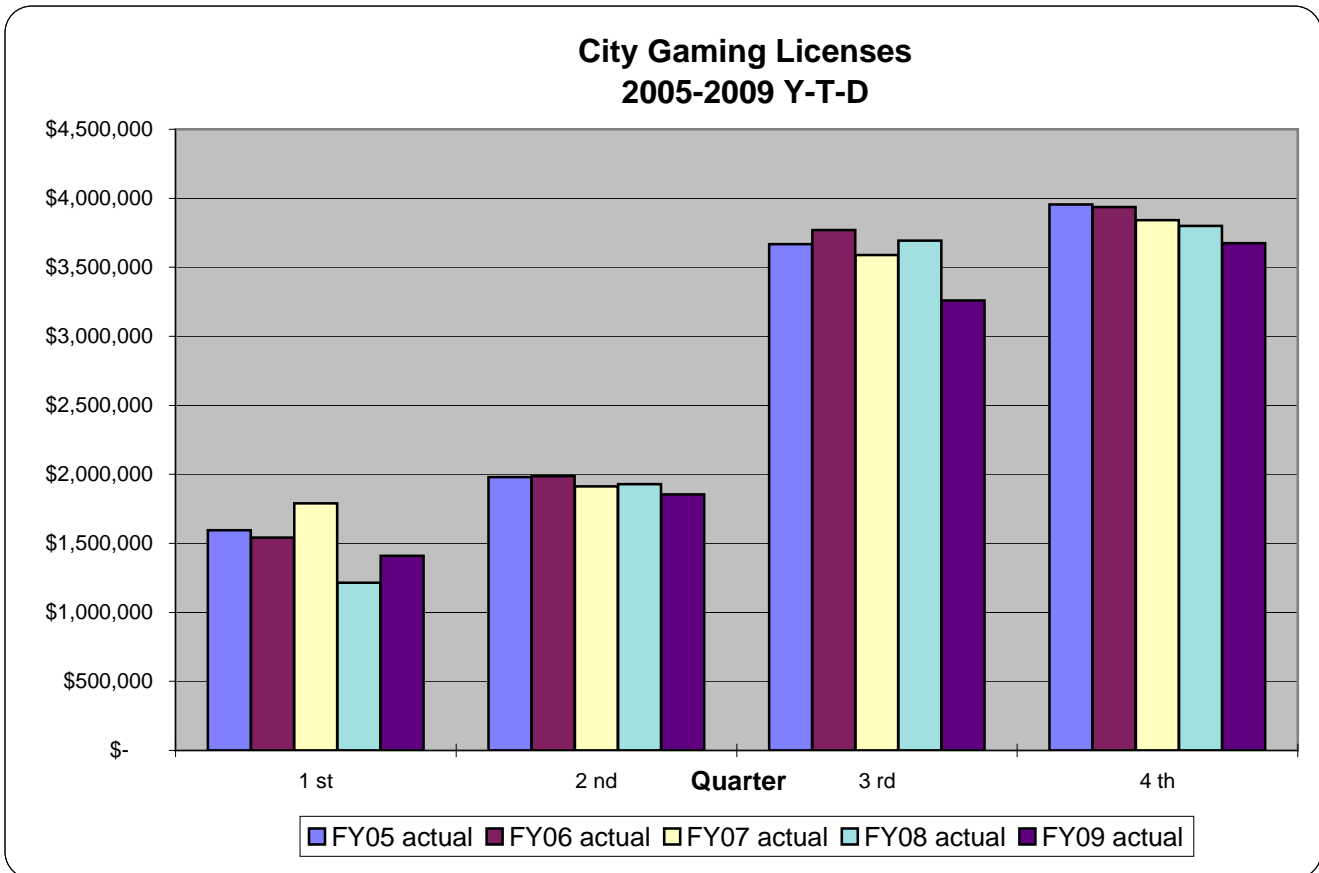
<b>CITY GAMING LICENSES</b>						
	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 1,595,400	\$ 1,541,464	\$ 1,789,843	\$ 1,214,111	\$ 1,409,857	
2 nd	1,978,838	1,985,738	1,912,494	1,928,666	1,855,358	
3 rd	3,668,041	3,769,781	3,588,058	3,693,985	3,259,035	
4 th	3,954,701	3,937,235	3,841,208	3,800,555	3,675,227	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%	49%	
3rd qtr/4th qtr	93%	96%	93%	97%	86%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>97%</b>	100%

**Trend Analysis--City Gaming Licenses**

City Gaming Licenses decreased \$125,328 (-3.30%) for FY2009 compared to 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 June 30, 2009, indicated that the number of games/tables increased 1.55% while the number of slot machines declined -1.5% in the Downtown Las Vegas area. In addition, the gaming win for the same three month period declined -10.23% in 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	43,030,657	
4 th	47,736,639	51,471,981	56,945,423	59,020,668	58,122,961	60,066,903

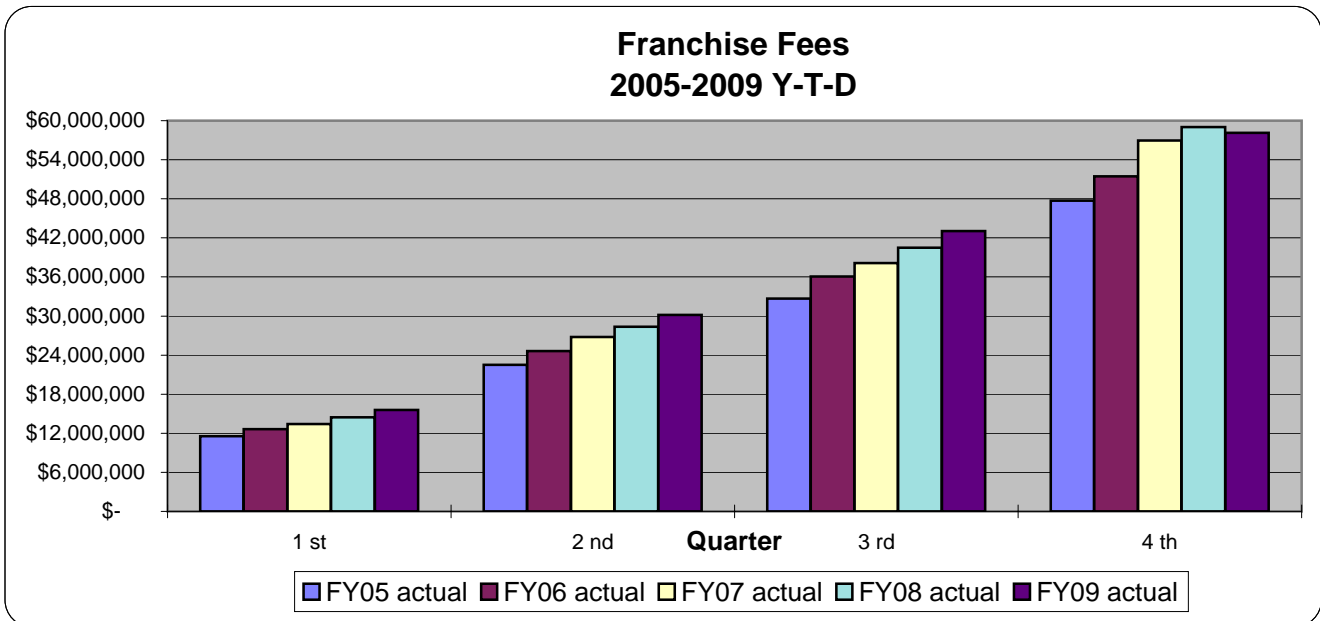
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	24%	25%	24%	24%	26%	
2nd qtr/4th qtr	47%	48%	47%	48%	50%	
3rd qtr/4th qtr	68%	70%	67%	69%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>97%</b>	100%

### Trend Analysis--Franchise Fees

Franchise fees decreased \$897,707 (-1.52%) in FY2009 compared to the prior year. The following summarizes the activity for the period:

Gas Utility	decreased	\$ (373,658)	-4.88%
Electric Utility	decreased	\$ (693,803)	-2.30%
Telephone Utility	decreased	\$ (395,517)	-3.89%
Garbage Utility	increased	\$ 335,887	10.28%
Cable Utility	increased	\$ 39,405	0.98%

The decrease in the Gas Utility can be attributed to rate decreases and less demand while the Electric Utility decreased due to less demand. 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.



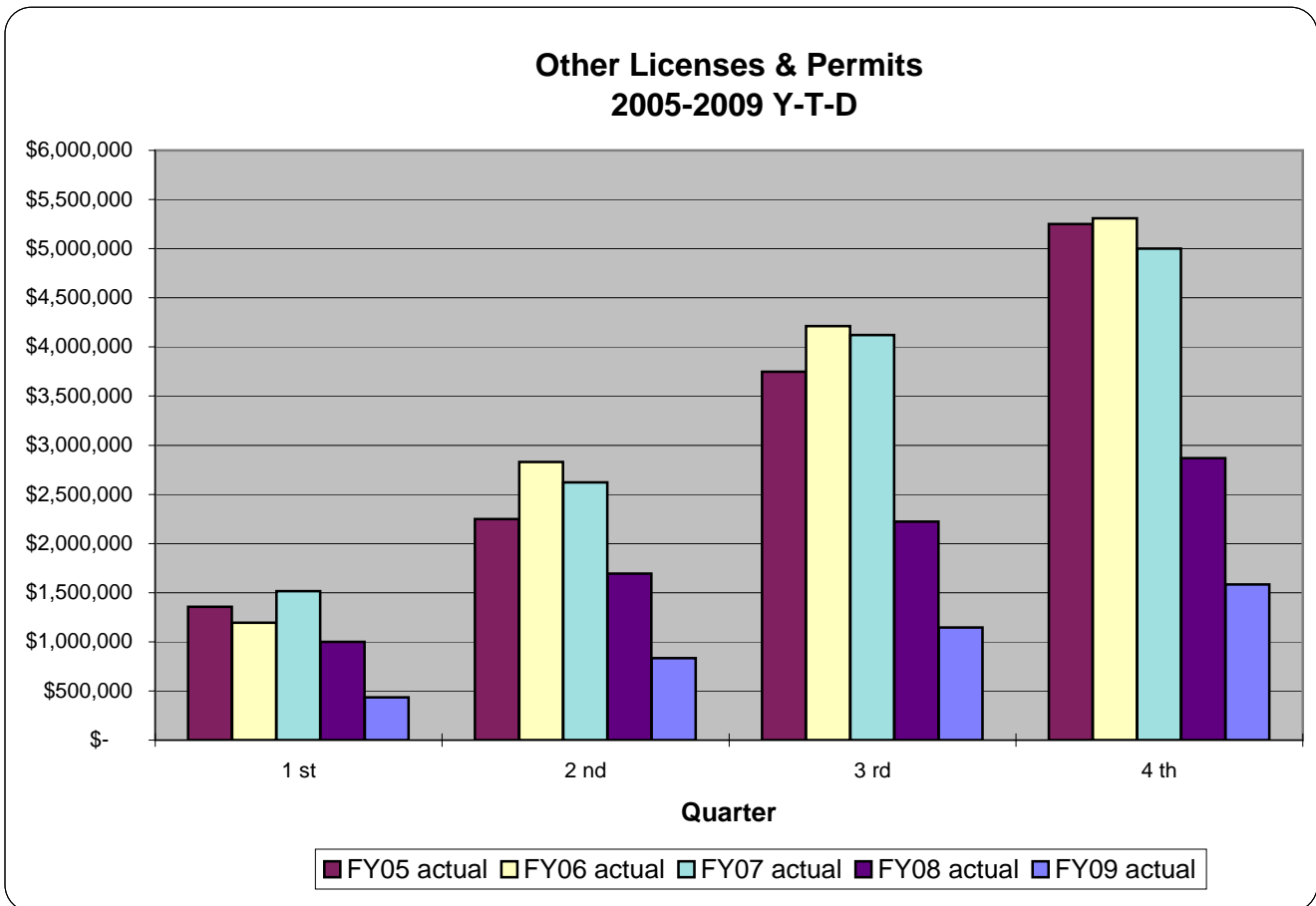
# GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

<b>OTHER 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	\$ 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	1,144,144	
4 th	5,250,527	5,310,096	5,001,327	2,869,851	1,584,438	2,868,360

<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%	22%	30%	35%	15%	
2nd qtr/4th qtr	43%	53%	52%	59%	29%	
3rd qtr/4th qtr	71%	79%	82%	77%	40%	
4th qtr/4th qtr	100%	100%	100%	100%	55%	100%

### Trend Analysis--Other Licenses and Permits

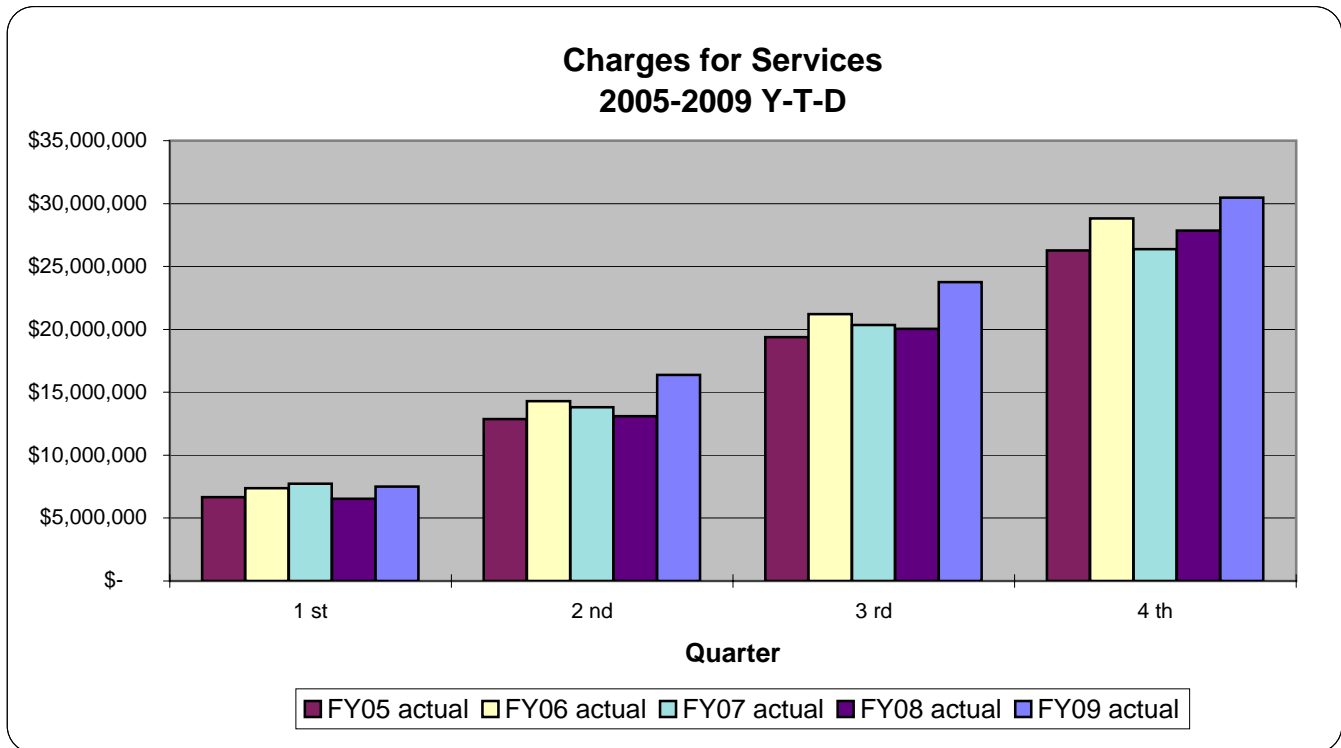
For FY2009, Other Licenses and Permits declined \$1,285,413 (-44.79%) compared to the prior year. The majority of the line items in the category declined with the exception of Life Safety Permits which increased 10.9% (\$46,938). Plans Check Fees and Off-site Permit Fees, which represent the majority of the revenue in the category, declined \$663,955 (-54.49%) and \$600,106 (-65.95%)--respectively. The downturn in the real estate market, and the recession, both contributed to the loss of revenue noted in the Other Licenses and Permits category.



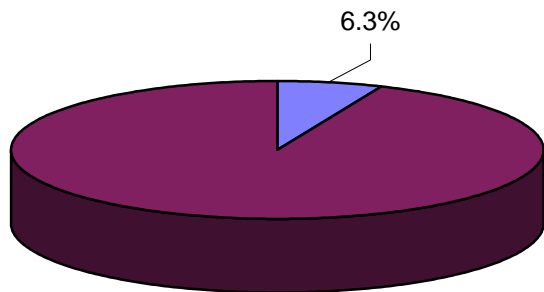
# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES SUMMARY STATISTICS

<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	23,759,995	
4 th	26,273,307	28,827,670	26,389,280	27,846,518	30,468,507	28,562,840

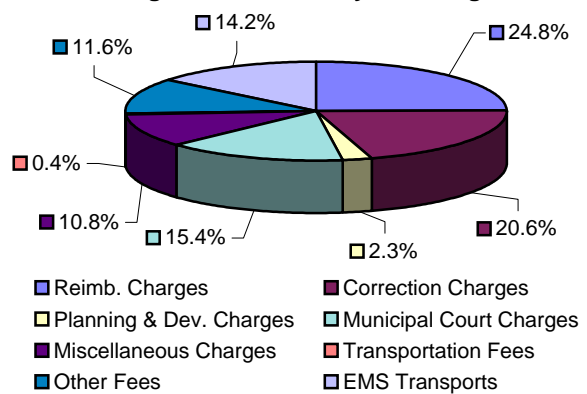
<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	25%	26%	29%	23%	26%	
2nd qtr/4th qtr	49%	50%	52%	47%	57%	
3rd qtr/4th qtr	74%	74%	77%	72%	83%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>107%</b>	100%



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



**Charges for Services by Subcategories**

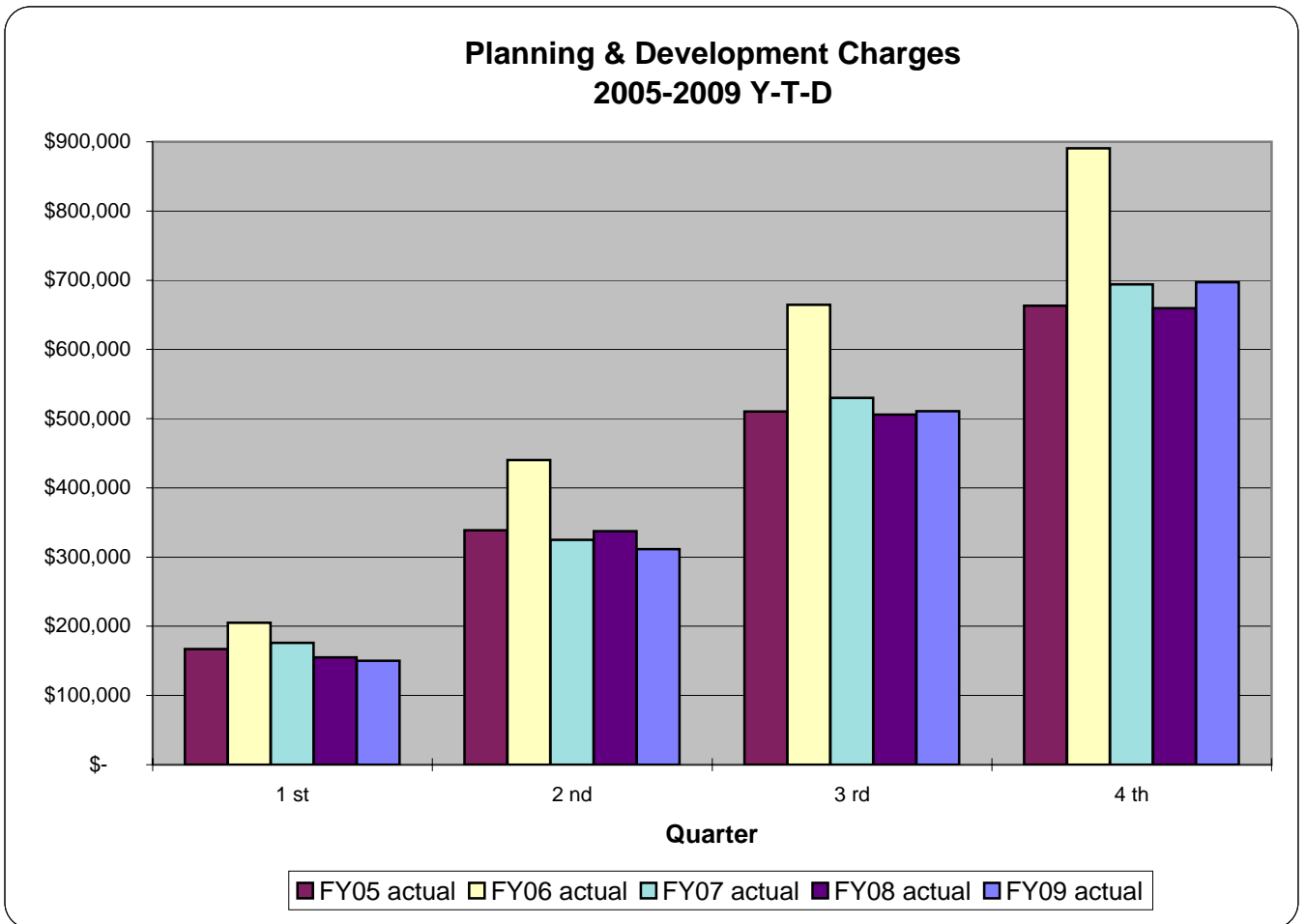


# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<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	510,918	
4 th	663,286	890,602	693,838	659,738	697,220	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%	31%
3rd qtr/4th qtr	77%	75%	76%	77%	52%
4th qtr/4th qtr	100%	100%	100%	100%	70%
					100%

**Trend Analysis--Planning & Development Charges**  
 For FY2009, Planning & Development, which consists of two items (Planning & Development and Sign Code fees), increased \$37,482 (5.68%) compared to the prior year. Planning & Development fees increased \$40,234 (6.49%) while Sign Code Fees decreased -\$2,752 (-6.92%).



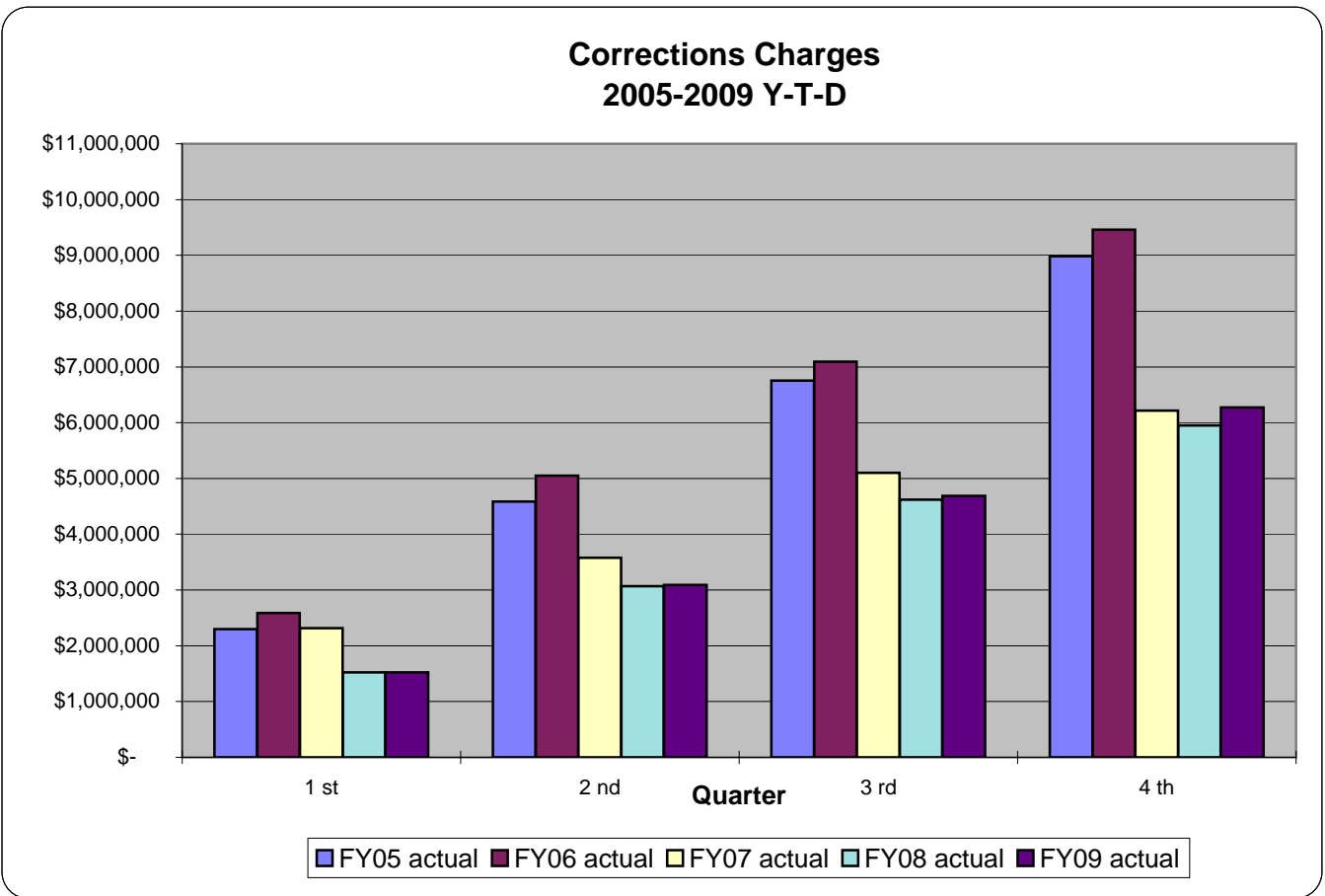
# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<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	4,687,096	
4 th	8,983,649	9,461,165	6,216,856	5,950,553	6,270,264	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%	51%
3rd qtr/4th qtr	75%	75%	82%	78%	77%
4th qtr/4th qtr	100%	100%	100%	100%	<b>103%</b>
					100%

**Trend Analysis--Corrections Charges**

For FY2009, Corrections Charges increased \$319,711 (5.37%) compared to the prior year. Revenue from the US Marshals declined -19.3 while revenue from Clark County increased 7.88%. The number of Clark County inmates housed for FY2009 increased 1.81% while the price charged per inmate day increased by 4.3%.



# 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	5,641,260	
4 th	6,577,873	6,641,620	7,335,019	7,514,089	7,548,519	6,774,686

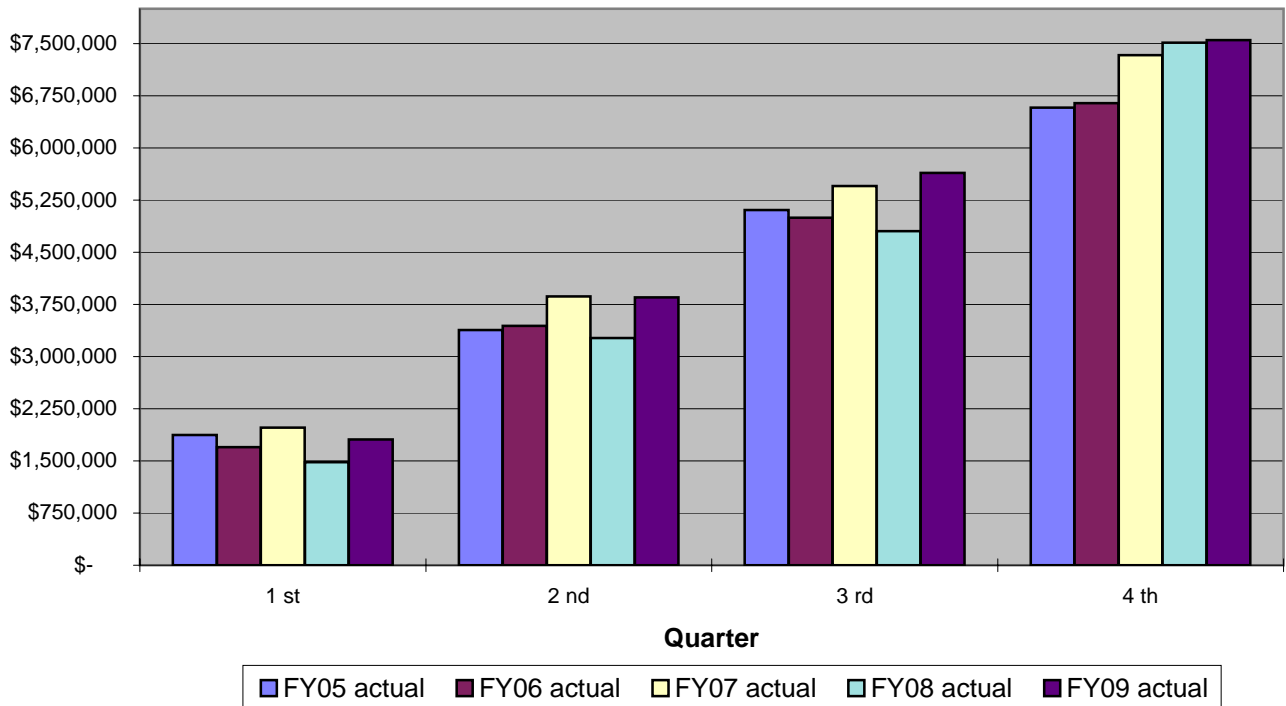
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	28%	26%	27%	20%	27%
2nd qtr/4th qtr	51%	52%	53%	43%	57%
3rd qtr/4th qtr	78%	75%	74%	64%	83%
4th qtr/4th qtr	100%	100%	100%	100%	111%
					100%

### Trend Analysis--Reimbursable Charges

For FY2009, Reimbursable charges increased \$34,430 (0.46%) compared to 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 \$425,235 (9.48%). The other line item in the category, General Government Cost Allocation, decreased \$383,218 (-12.67%). The decline in the General Government Cost Allocation was due to an -11.4% decline in the "Allocation Base Monthly Labor".

**Reimbursable Charges  
2005-2009 Y-T-D**



# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<b>MUNICIPAL COURT 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	\$ 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	3,510,940	
4 th	3,338,363	3,984,945	4,467,164	4,798,957	4,677,004	5,061,297

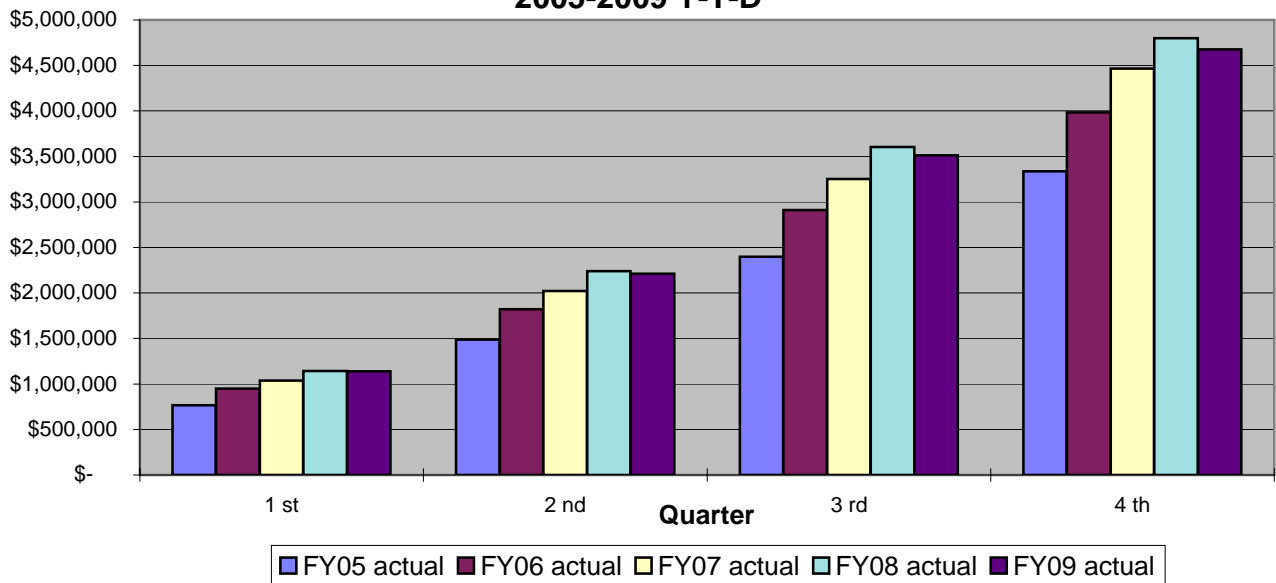
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	23%	24%	23%	24%	22%
2nd qtr/4th qtr	45%	46%	45%	47%	44%
3rd qtr/4th qtr	72%	73%	73%	75%	69%
4th qtr/4th qtr	100%	100%	100%	100%	<b>92%</b>
					100%

### **Trend Analysis--Municipal Court Charges**

For FY2009, Municipal Court Charges decreased \$121,953 (-2.5%) compared to the prior year. The following shows the detail for the category:

Financial Counseling Fees	increased	\$220,655	55.13%
In House Arrest Fee	increased	\$6,165	2.82%
Miscellaneous Court Fees	decreased	(\$251,671)	(-20.09%)
Court Counseling Fees	increased	\$25,167	1.82%
Traffic School	decreased	(\$159,154)	(-36.83%)
Internet Traffic School	decreased	(\$70,528)	(-22.20%)
Assessment Center	decreased	(\$5,242)	(-4.74%)
Work Program	increased	\$31,303	30.38%
Collection Fees	increased	\$81,353	14.03%

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



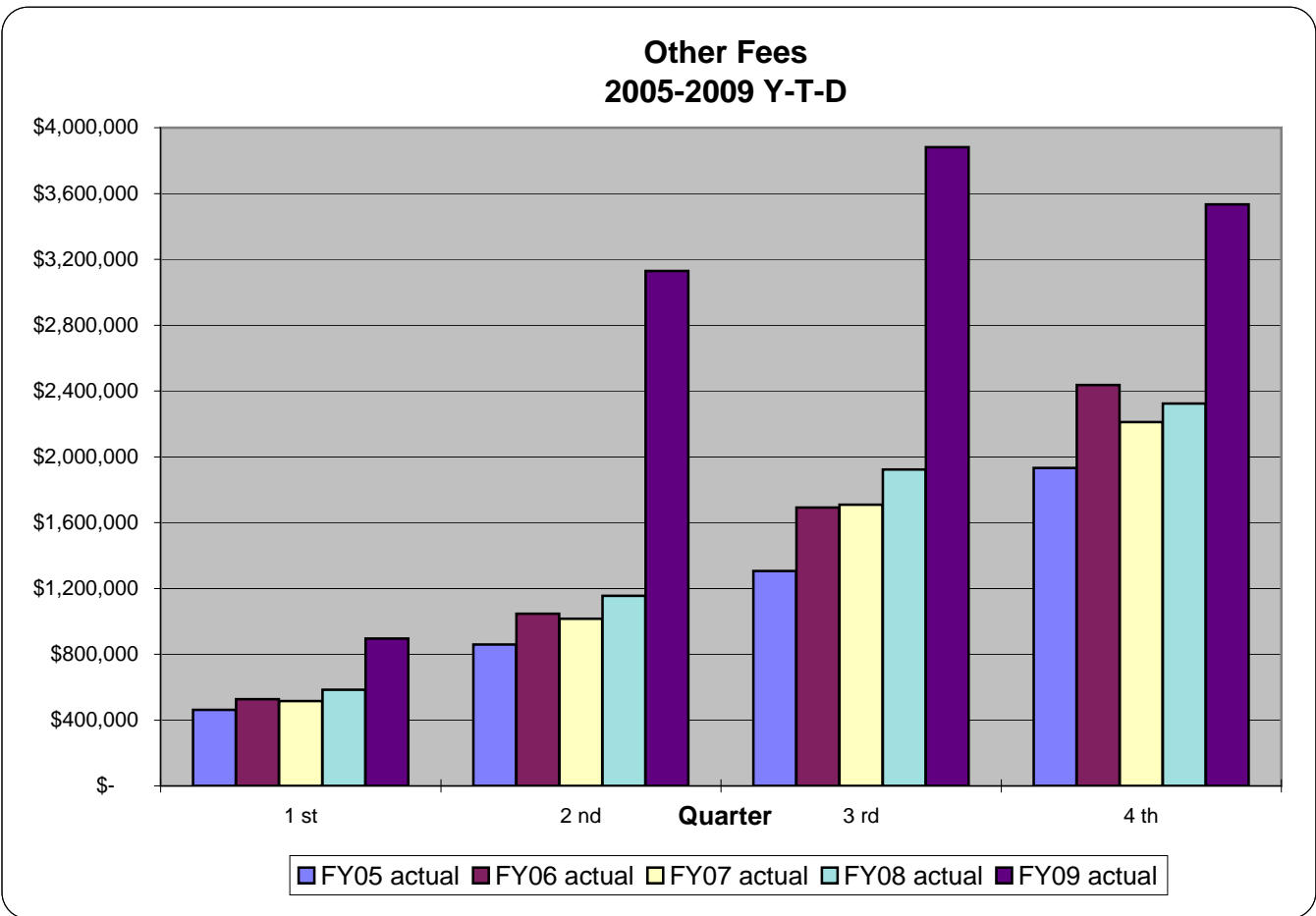
# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<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	3,882,051	
4 th	1,932,501	2,436,961	2,211,332	2,322,858	3,534,928	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%	141%
3rd qtr/4th qtr	68%	69%	77%	83%	175%
4th qtr/4th qtr	100%	100%	100%	100%	159%
					100%

**Trend Analysis--Other Fees**

For FY2009, Other fees increased \$1,212,070 (52.18%) compared to the prior year. The large increase in the line item was due to an 501% increase (\$1,530,100) in Neighborhood Services Special Inspections. The large increase was do to a business process change.



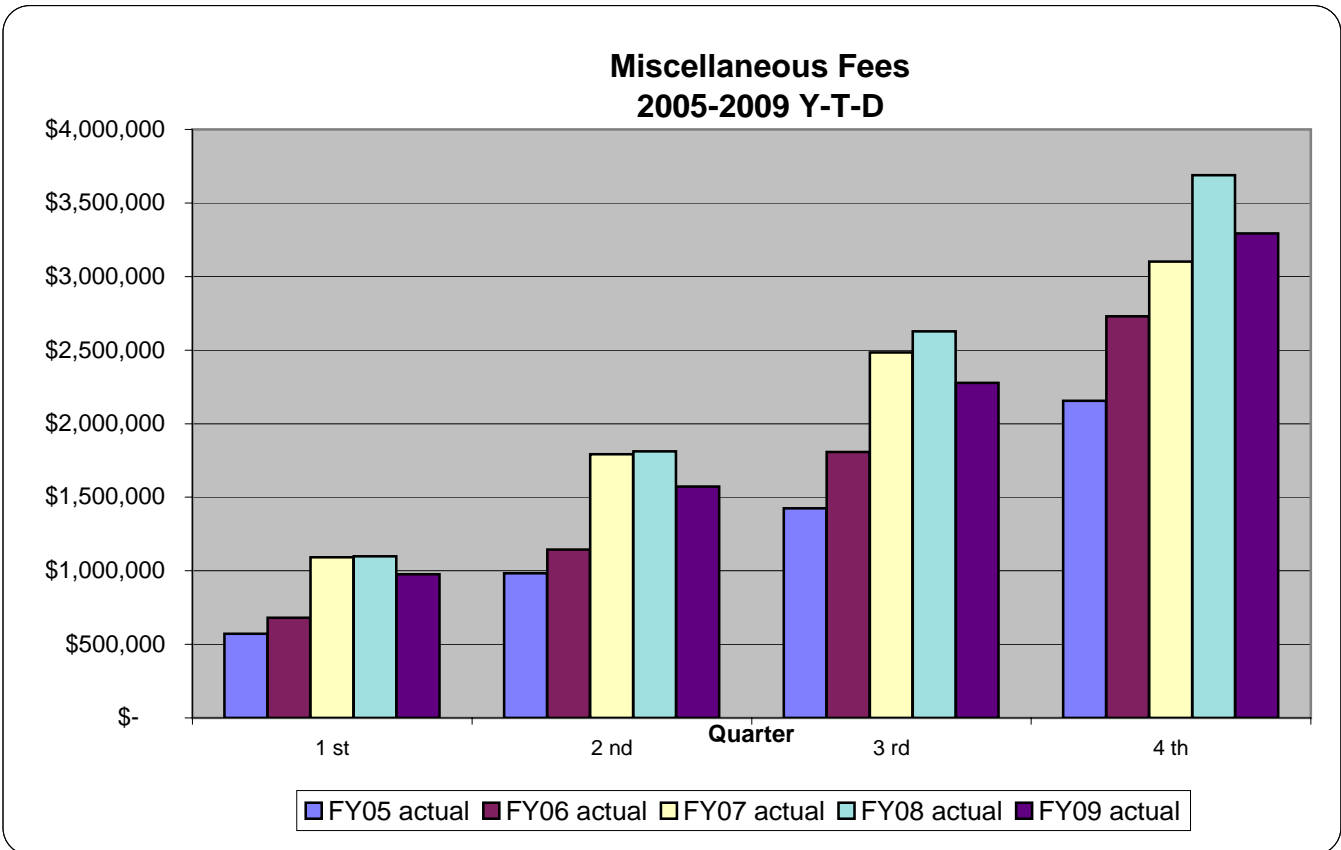
# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<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	2,276,419	
4 th	2,154,610	2,729,908	3,102,118	3,687,941	3,294,086	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%	41%
3rd qtr/4th qtr	66%	66%	80%	71%	59%
4th qtr/4th qtr	100%	100%	100%	100%	<b>86%</b>
					100%

**Trend Analysis--Miscellaneous Fees**

For FY2009, Miscellaneous fees decreased \$393,855 (-10.68%) compared to FY2008. Miscellaneous fees consist of Recreation Charges and Theater Performances. Recreation Charges declined \$286,828 (-7.99%) due to the economy, as well as, to the loss of the Mayor's Cup soccer tournament and to an accounting change that reclassified rental revenue and other 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.



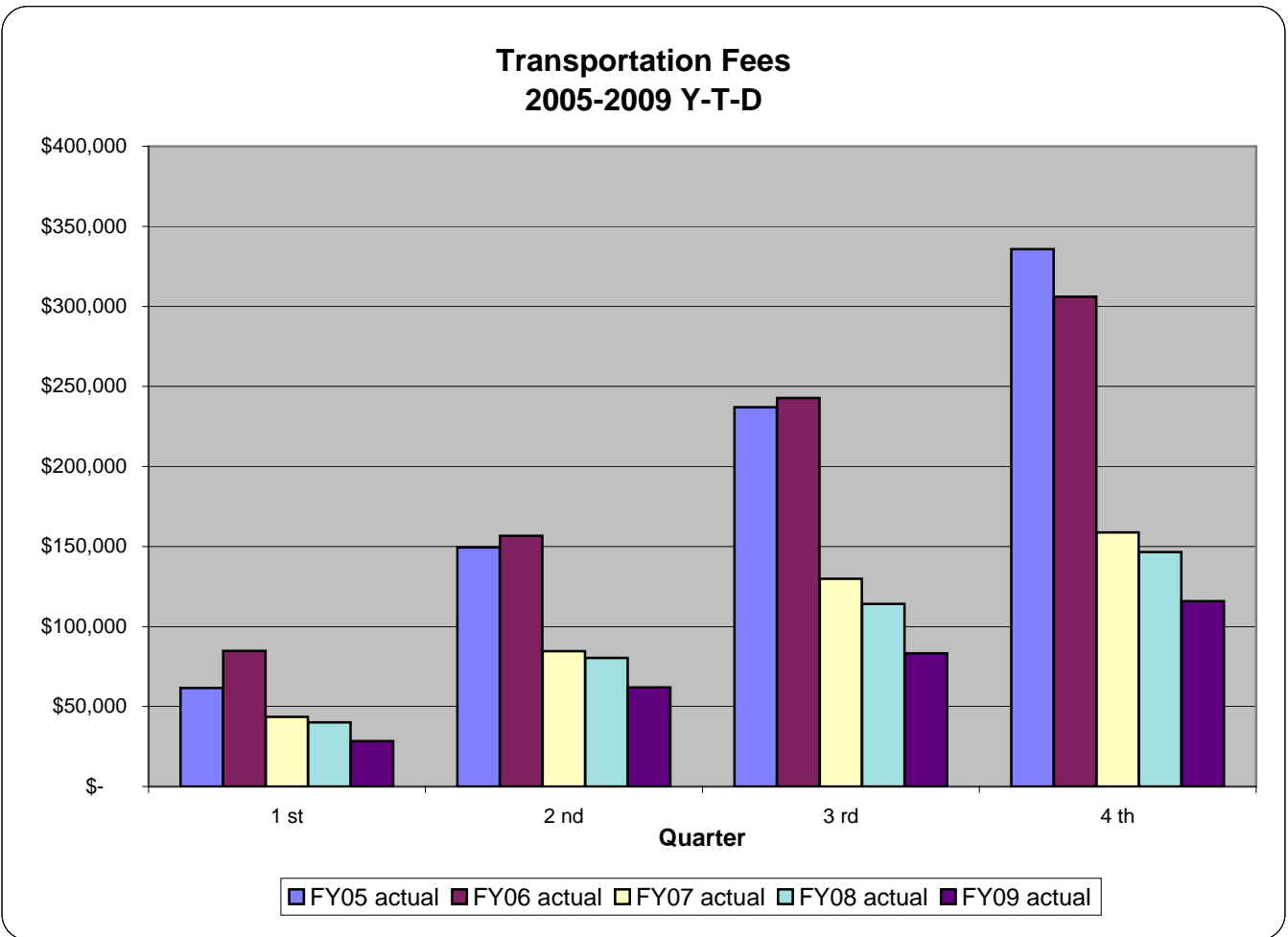
# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<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	83,164	
4 th	335,700	306,040	158,756	146,488	115,826	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%	39%
3rd qtr/4th qtr	71%	79%	82%	78%	53%
4th qtr/4th qtr	100%	100%	100%	100%	73%
					100%

**Trend Analysis--Transportation Fees**

For FY2009, Transportation Fees declined \$30,662 (-20.93%) compared to the prior year. Transportation Fees consist Trolley Fares and Bus Stop Shelter revenue.



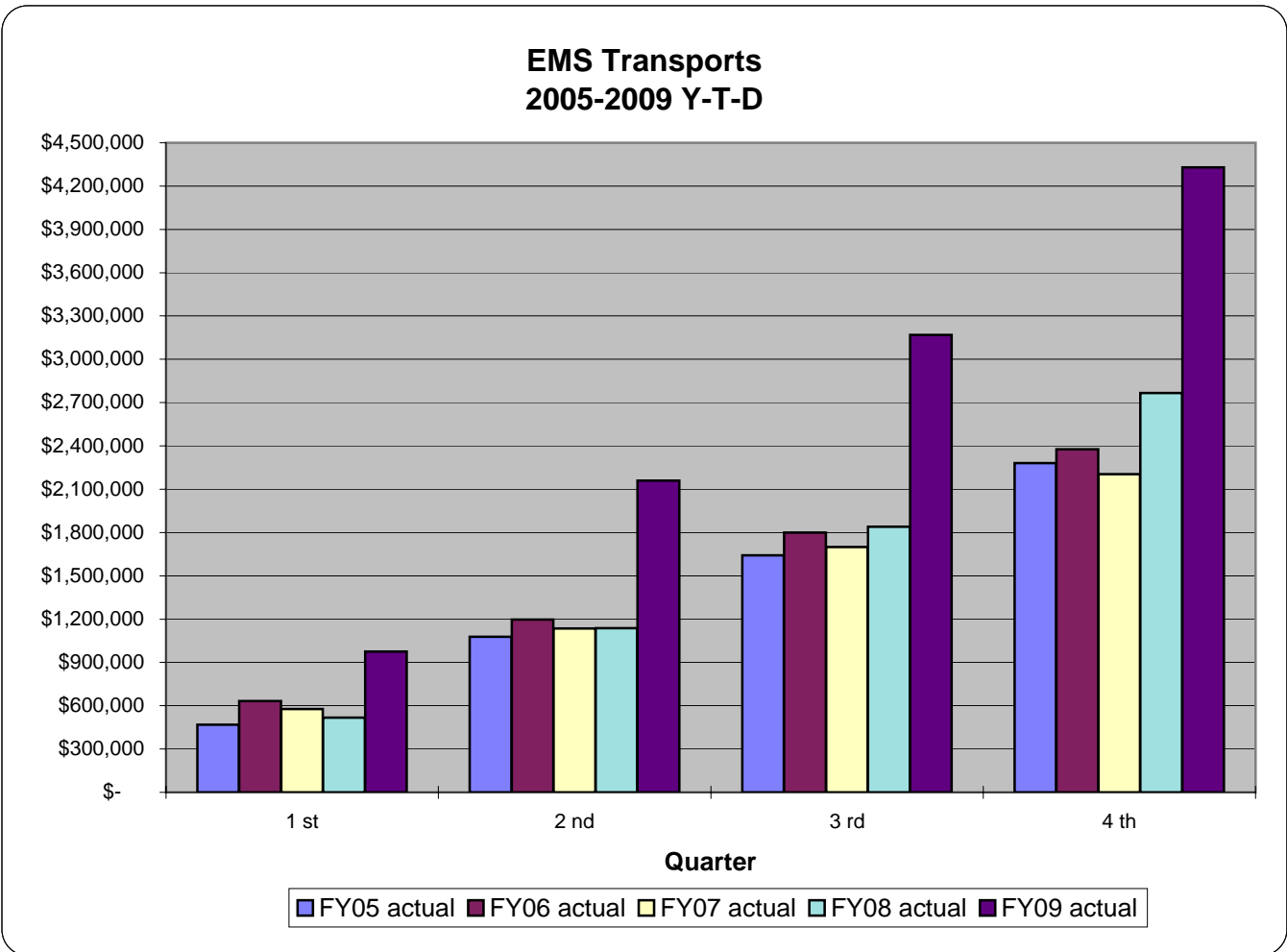
# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<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	3,168,147	
4 th	2,281,837	2,376,429	2,204,197	2,765,894	4,330,660	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%	64%
3rd qtr/4th qtr	72%	76%	77%	67%	93%
4th qtr/4th qtr	100%	100%	100%	100%	<b>127%</b>
					100%

**Trend Analysis--EMS Transports**

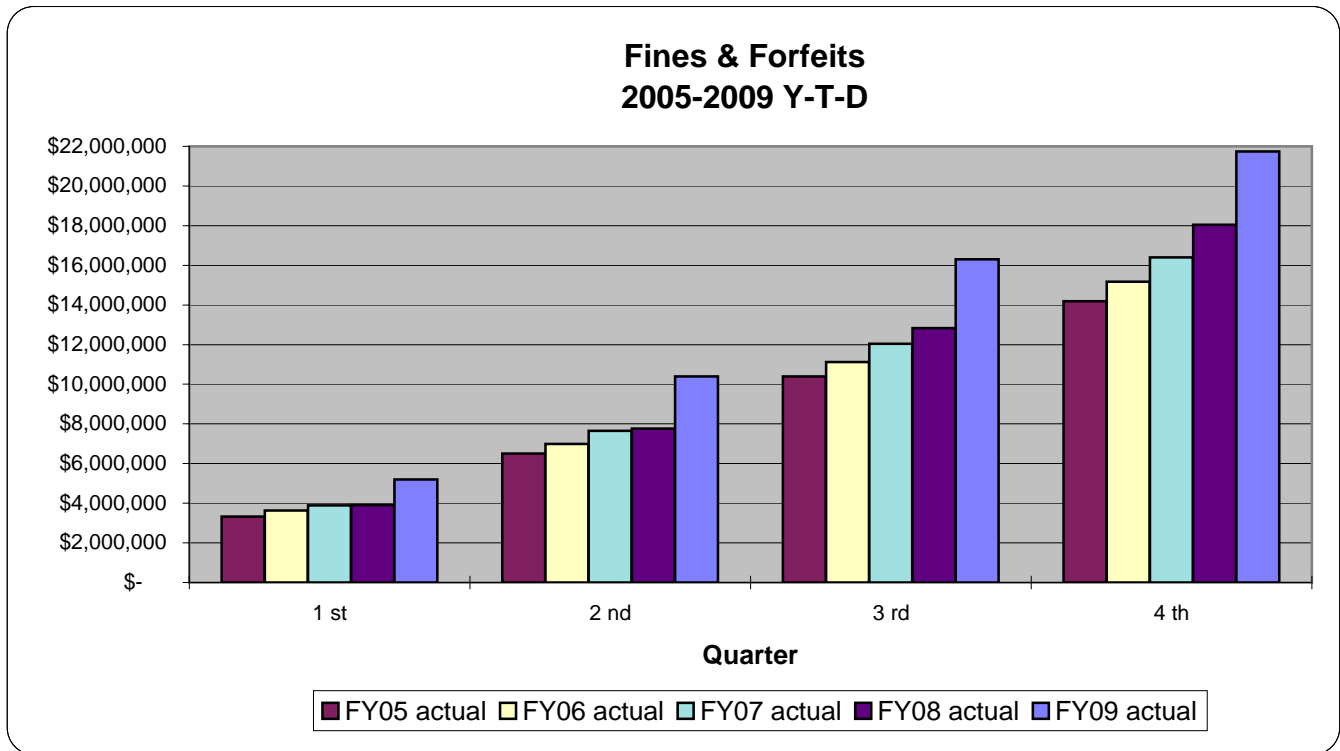
For FY2009, EMS transport revenue increased \$1,564,766 (56.57%) compared to the prior year. The increase in revenue can be attributed to more transports and a fee increase.



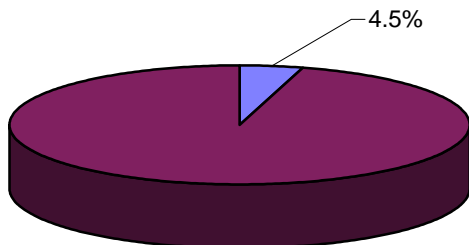
# GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS SUMMARY STATISTICS

<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	16,295,421	
4 th	14,183,123	15,176,504	16,406,342	18,038,379	21,737,862	19,218,689

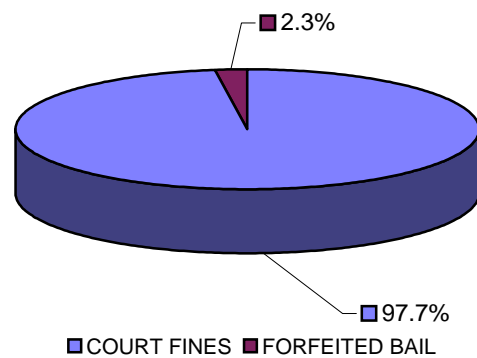
<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	23%	24%	24%	22%	27%	
2nd qtr/4th qtr	46%	46%	47%	43%	54%	
3rd qtr/4th qtr	73%	73%	73%	71%	85%	
4th qtr/4th qtr	100%	100%	100%	100%	113%	100%



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



**Fines & Forfeits by Subcategories**



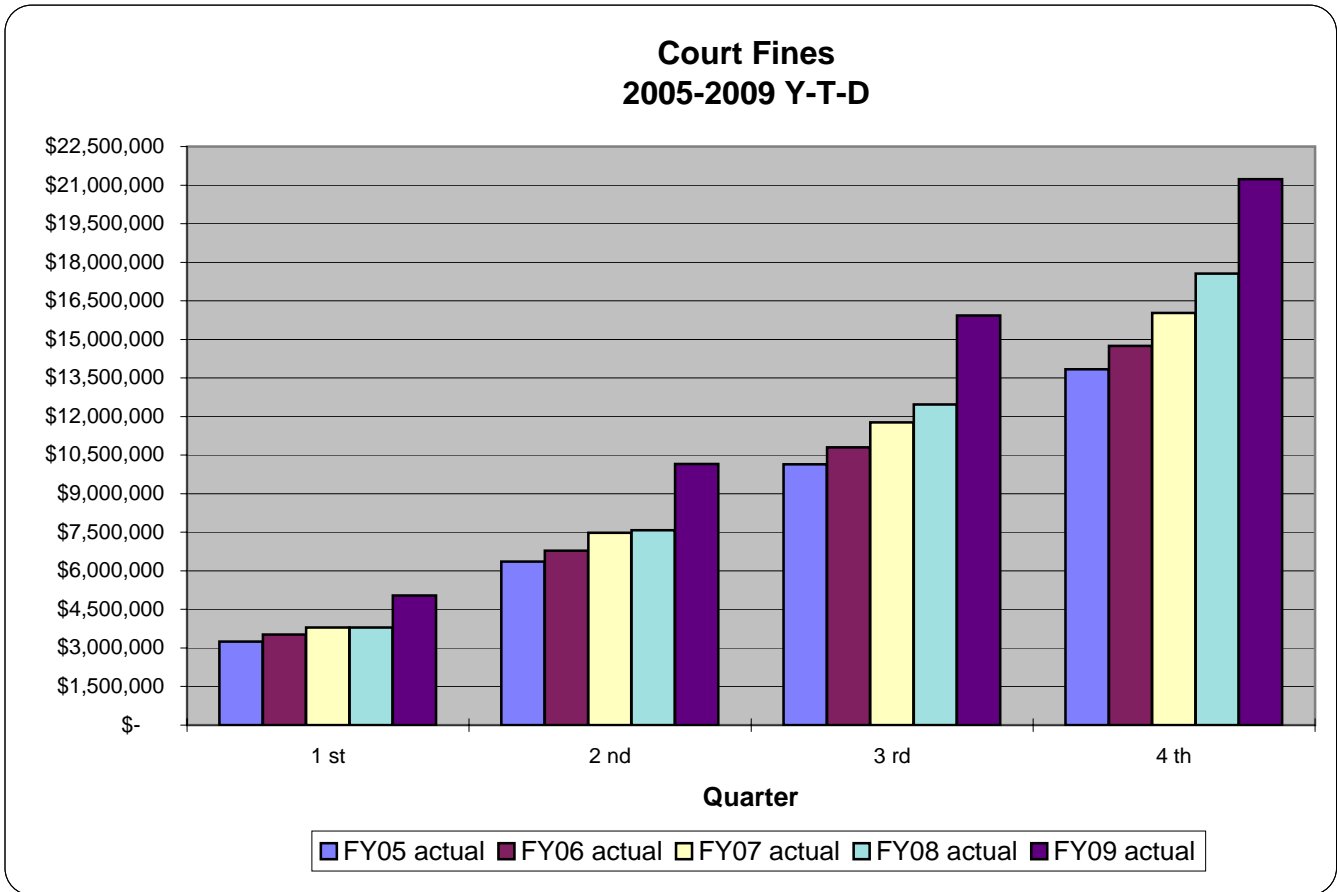
## GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

<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	15,930,501	
4 th	13,836,384	14,749,114	16,033,088	17,557,150	21,229,121	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%	54%	
3rd qtr/4th qtr	73%	73%	73%	71%	85%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>113%</b>	100%

### Trend Analysis--Court Fines

For FY2009, Court Fines increased \$3,671,971 (20.91%) compared to the prior year. There are two line items in the category--Municipal Court Fines and Bail Converted to Fines. Municipal Court Fines increased \$4,394,574 (31.67%) while Bail Converted to Fines declined \$722,603 (-19.64%)--the decline was due to a policy change. 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

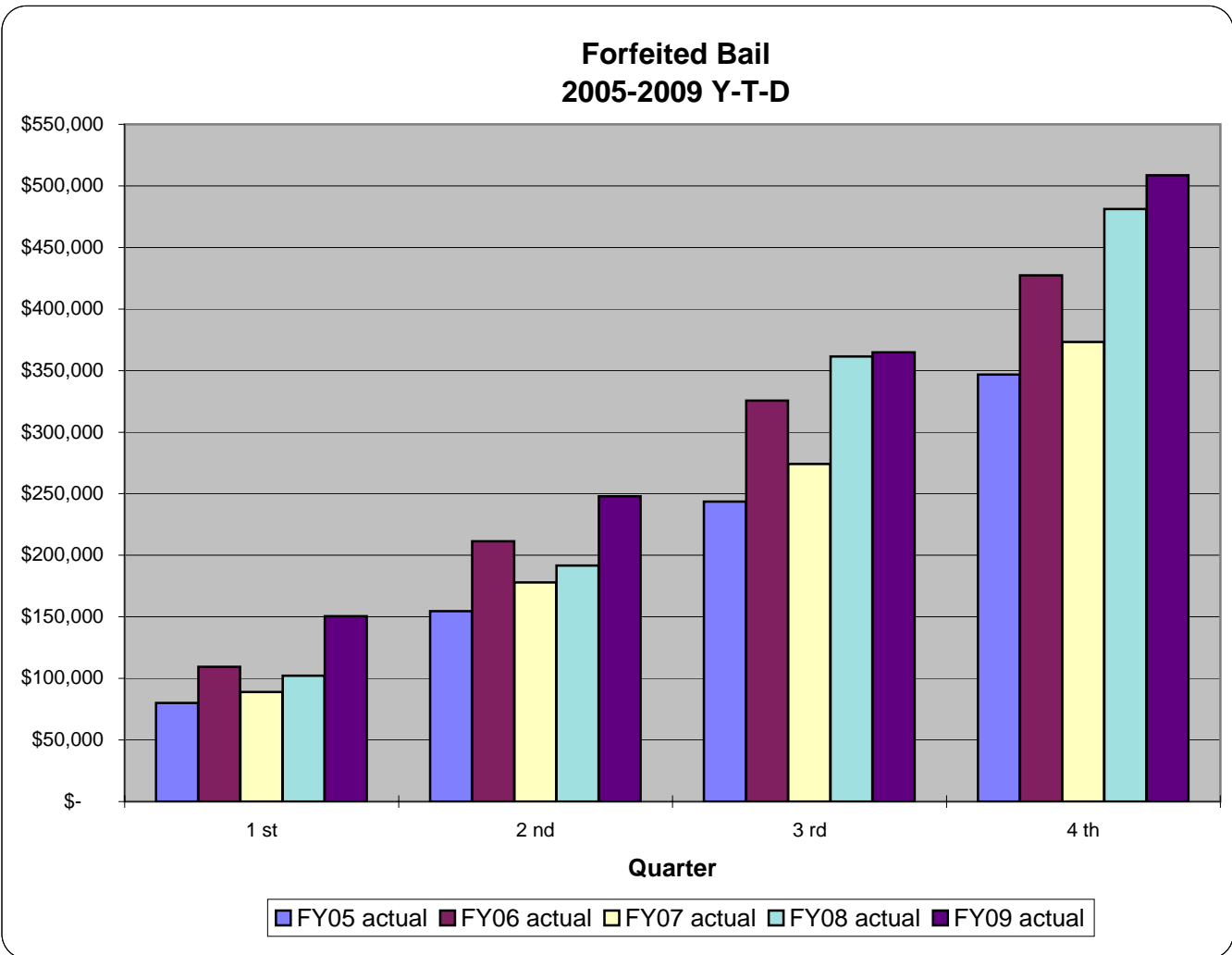
## FORFEITED BAIL

	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY09 budget</i>
Quarter						
1 st	\$ 80,048	\$ 109,355	\$ 89,078	\$ 102,172	\$ 150,470	
2 nd	154,732	211,471	177,993	191,730	248,011	
3 rd	243,700	325,719	274,192	361,523	364,920	
4 th	346,739	427,390	373,254	481,229	508,741	507,226

<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%	26%	24%	21%	30%	
2nd qtr/4th qtr	45%	49%	48%	40%	49%	
3rd qtr/4th qtr	70%	76%	73%	75%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>100%</b>	100%

### Trend Analysis--Forfeited Bail

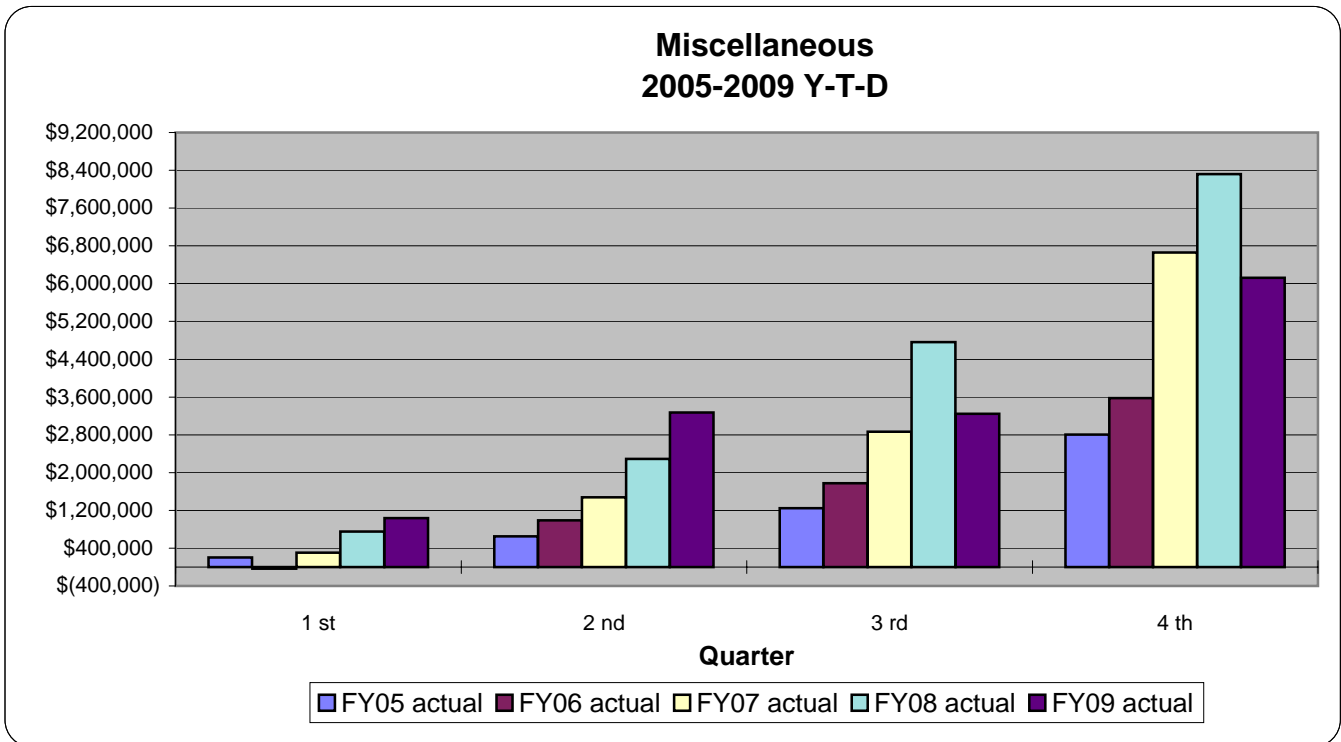
For FY2009, Forfeited Bail increased \$27,512 (5.72%) compared to the prior year.



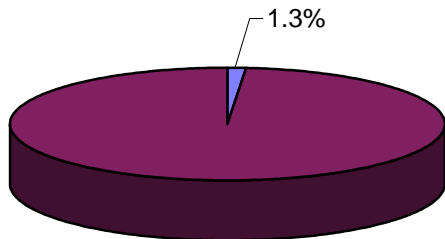
## GENERAL FUND REVENUE CATEGORY- MISCELLANEOUS SUMMARY STATISTICS

<b>MISCELLANEOUS</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	\$ 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	3,244,013	
4 th	2,801,484	3,577,805	6,662,580	8,317,888	6,124,147	8,180,000

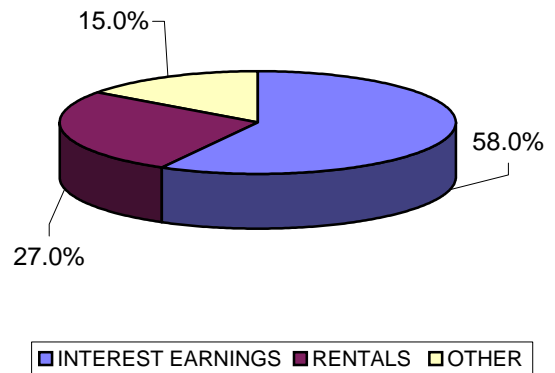
<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	7%	-1%	5%	9%	13%	
2nd qtr/4th qtr	23%	28%	22%	28%	40%	
3rd qtr/4th qtr	44%	50%	43%	57%	40%	
4th qtr/4th qtr	100%	100%	100%	100%	75%	100%



**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	1,427,672	
4 th	1,179,134	1,821,731	3,316,456	3,711,593	3,549,942	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%	77%
4th qtr/4th qtr	100%	100%	100%	100%	191%
					100%

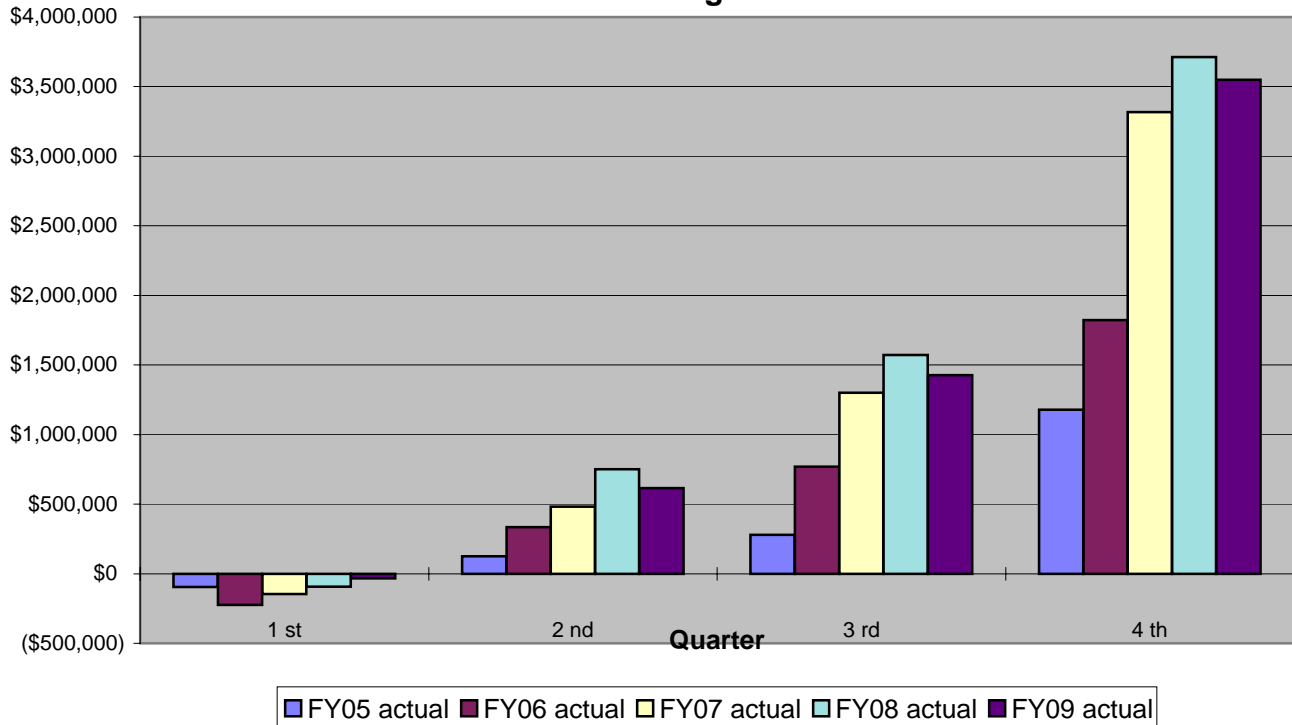
### Trend Analysis--Interest Earnings

For FY2009, Interest Earnings, which is comprised of Investment Income and Other Interest Earnings, decreased \$161,651 (-4.36%). Investment Income increased \$251,490 (8.04%) while Other Interest Earnings decreased \$413,140 (-70.64%).

Actual interest on investments increased \$222,198 (9.59%) due to a 15.5% increase in the General Fund portion of the investment pool despite a decrease in the effective rate of return from 4.35 in FY2008 to 3.34% in FY2009.

The decline in Other Interest Earnings was due to a one time book entry in FY2008 that inflated the revenue category for that year compared to FY2009, as well as, a decrease of \$254,921 (-67.73%) in Property Tax Interest which was another victim of the recession.

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



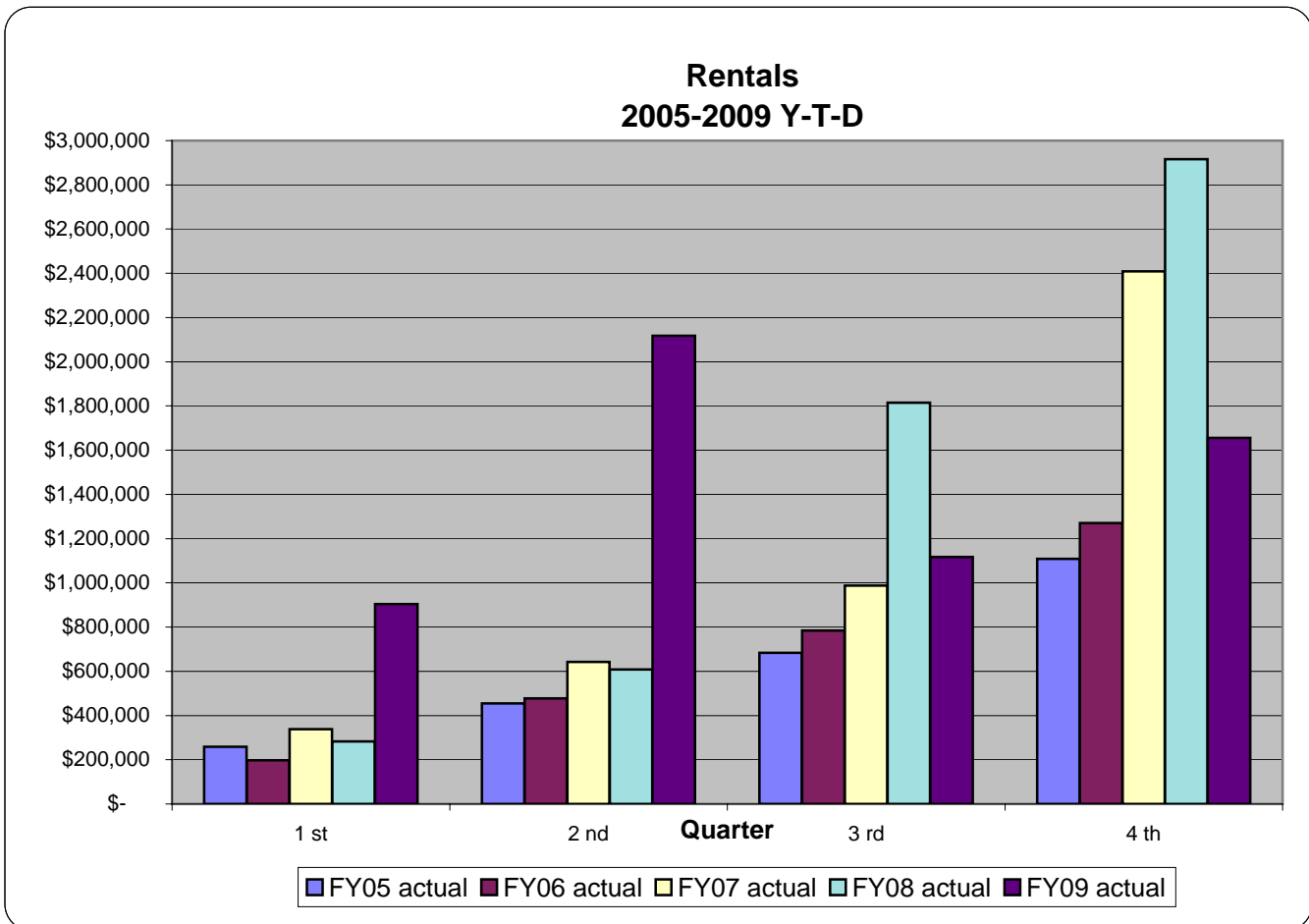
## GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

<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	1,117,578	
4 th	1,107,914	1,271,052	2,409,348	2,916,050	1,655,966	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%	47%	
3rd qtr/4th qtr	62%	62%	41%	62%	25%	
4th qtr/4th qtr	100%	100%	100%	100%	37%	100%

### Trend Analysis--Rentals

For FY2009, Rental revenue decreased \$1,260,084 (-43.21%) compared to the prior year. The large decrease was due to the reclassification, to another fund, of the rents that were provided by the Atrium. Factoring out the Atrium rents from both years, FY09 and FY08, the line item actually increased 8.3%.



## 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	698,763	
4 th	514,436	485,022	936,776	1,690,245	918,239	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%	30%	
3rd qtr/4th qtr	54%	46%	62%	81%	39%	
4th qtr/4th qtr	100%	100%	100%	100%	<b>51%</b>	100%

### Trend Analysis--Other

For FY2009, Other revenues decreased \$772,006 (-45.67%) compared to the prior year. The large decline was due to a few extraordinary transactions in FY2008. Specifically, a large payment was received in the first quarter of FY2008 as part of a legal settlement, a deposit was received from developers in connection with downtown development, and a \$250,000 refund was received for overbilled utility services.

