



CITY OF KIRKLAND
Department of Finance & Administration
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MEMORANDUM

To: Kurt Triplett, City Manager

From: Tracey Dunlap, Director of Finance and Administration
Sri Krishnan, Financial Planning Manager

Date: September 9, 2010

Subject: Public Hearing on Revenue Sources for the 2011-2012 Budget

RECOMMENDATION:

City Council hold a public hearing on revenue sources for the 2011-2012 Budget.

BACKGROUND:

This is the first of three scheduled public hearings on the 2011-2012 budget (two of which are required by statute). This first public hearing addresses revenue sources. The second and third public hearings on the 2011-2012 Preliminary Budget are scheduled to be held on November 2 and 16.

General Fund Projections

The City Council began their discussion of the 2011-2012 Budget at their retreat on March 19-20, 2010. At that time, the forecast showed a projected 2011-12 General Fund budget gap between ongoing revenues and expenditures of \$4.9 million (\$1.8 million in 2011 and \$3.1 million in 2012). The General Fund revenue projections have been updated to reflect current economic conditions, City departments submitted their basic budgets in August, and the first round of budget meetings with the City Manager's Office are complete. The updated projected shortfall in the 2011-2012 biennial General Fund budget is in the range of \$6 to 7 million, about 5% of the General Fund biennial budget. This result is not unexpected in that part of the strategy for keeping the 2009-2010 budget in balance was the use of one-time actions, specifically the use of reserves and furloughs, in hopes that economic conditions would improve looking forward into 2011-12. These one-time measures allowed the City to make fewer reductions than would otherwise have been necessary and reflected the cooperative spirit of the City's labor unions and the prudent financial policies of the City Council that set funds aside in reserve against economic downturn. The initial projection assumes that the furloughs will not continue into 2011 and that there will be no further planned use of reserves.

In addition to these factors, the updated projections also reflect:

- Removal of the City's share of the Liquor Control Board Profits, assuming passage of one or both of the pending initiatives (a total of over \$730,000 for the two year period). The Liquor Excise Taxes continue to be included based on the assumption that either the tax will be reinstated or the City will see an increase in sales taxes of a similar dollar amount.
- An increase in budgeted contract jail costs of about \$600,000 for the two year period, recognizing current bed-day trends. While the Police Department has been successful at bringing down the cost per bed-day, the overall number of bed-days has increased significantly, resulting in growth in the overall budget. An issue paper detailing these trends will be included in the Preliminary Budget document.
- An increase in budgeted fire overtime (a total of over \$800,000 for the two year period), reflecting current trends. An issue paper detailing these trends will be included in the Preliminary Budget document.

Unfortunately, while the economic situation has not continued to deteriorate, it has not significantly improved, meaning that we continue to have a shortfall between revenues and expenditures. As a result, the City Manager has asked each department to identify service level reductions or new revenues equivalent to 5% of the basic budget they submitted, as part of the strategy to present the City Council with a sustainable budget. The City is committed to working to identify strategies to preserve our skilled and dedicated staff to the extent possible, especially in light of the upcoming annexation, but reductions will be necessary to achieve a sustainable financial outlook.

Note that the annexation revenues and preliminary service package expenditures, which were presented to the City Council at the Study Session on July 20, were in balance and are not contributing to the shortfall. Some adjustments to those service packages will be necessary if the Liquor Control Board Profits are removed. The revised service packages will be brought forward as part of the Preliminary Budget document, along with a limited number of service packages which are under review by the City Manager's Office related to the existing City budget.

Revenue Assumptions

The initial 2011-2012 projection is based on the following revenue assumptions:

- **Reserves** - No use of reserves in 2011-2012,
- **Property Tax** - 1% optional increase each year and 1% annual growth in new construction property tax,
- **Sales Tax**
 - 5% increase in General Fund 2010 sales tax over 2009 actual results. The year-to-date total sales tax through August is 6.1% ahead of 2009, but the amount allocated to the CIP absorbs the remainder of the increase (see Attachment A – August Sales Tax Analysis),
 - No increase in sales tax in 2011, with 2011 equal to the 2010 projection reflecting the policy-based one-year lag,
 - A 3% increase in sales tax in 2012. Note that the available forecasts from King County and the Washington State Economic & Revenue Forecast Council project sales tax increases in the 5-9% per year range for 2011-2012. However, staff

recommends using the more conservative assumptions of 0% in 2011 and 3% in 2012,

- **Utility Tax** - 2-4% annual growth, reflecting current rate projections,
- **Business License** - 2010 projected revenues plus 2% annual growth are assumed in Revenue Generating Regulatory License fees,
- **Development-related revenues** are based on current activity levels, adjusted to include fees related to 4 Lake Washington School District projects (2 in the existing City and 2 in the annexation area),
- **Interest earnings** have been adjusted to reflect the continuing decline in interest earnings rates.

These assumptions and related revenue trend data since 2001 were reviewed with the Finance subcommittee at their August 30, 2010 meeting (see Attachment B). Note that the figures in the attachment include the Liquor Control Board Profits for trend analysis purposes and show the backfill of the loss of the Fire District #41 contract revenues with annexation area revenues.

Budget Process

As discussed at the August 4 Budget Study Session, the 2011-2012 budget will be especially challenging because we will be working to:

- Close the existing City budget gap,
- Gear up for annexation,
- Address fund changes due to changing regulations,
- Deal with economic uncertainties, potential state and regional cuts, and
- Consider establishing sinking fund reserves for on-going replacement of public safety equipment and information technology infrastructure as discussed in the Preliminary 2011-2016 CIP.

Upcoming, significant dates in the budget process include:

- September 28 – Finance Subcommittee review of budget issues
- October 12 – Special Finance Subcommittee meeting on review of budget issues
- October 21 – 2011-2012 Preliminary Budget provided to the City Council
- October 26 - Finance Subcommittee budget update
- October 28 – Special Budget Study Session (3-9 pm)
- November 2 – Additional budget study session and public hearing
- November 8 – Additional budget study session
- November 16 – Public hearing on the Preliminary 2011-12 Budget and preliminary 2011 property tax levy
- December 7 (tentative) – Adoption of 2011-16 CIP, 2011-2012 Budget, and final 2011 property tax levy



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MEMORANDUM

To: Kurt Triplett, City Manager

From: Tracey Dunlap, Director of Finance & Administration
 Neil Kruse, Senior Financial Analyst

Date: August 24, 2010

Subject: August Sales Tax Revenue Analysis

Continuing a five-month streak, **August** revenue is **up 4.1 percent** compared to August 2009. However, as was the case last month, a relatively large field collection this month skews the comparison; factoring out this one-time event changes the increase to only 1.8 percent. Sales tax revenue received this month is for activity in June. **Year-to-date** revenue performance is **up 6.1 percent** compared to the same period last year, but field recoveries have significantly contributed to gains this year. The normalized increase drops a full percentage point to 5.1 percent ahead of last year when they are taken into consideration.

Comparing August 2010 performance to August 2009, the following business sector trends are noteworthy:

- **Auto/gas retail** sales remained positive, up 15.8 percent (about \$34,000). However, the monthly gains ranged from 33.9 to 38.3 percent over the last three months, so activity slowed this month. National sales were similarly impacted. This month's receipts reflect sales activity in June; national automobile sales in July rebounded somewhat, which will hopefully show up in local activity next month. Once again, all major dealerships continue to experience positive performance.
- The **services** sector is up 17.2 percent (almost \$25,000) primarily due to the impact from streamlined sales tax sourcing rule changes and also due to a significant improvement to the accommodations sector, which is up 28.2 percent over the same month last year.
- **Other retail** moved out of the negative column and is up 9.2 percent (over \$12,000) primarily due to the opening of a new grocery retailer, gains from internet and catalog retail sales, as well as the reclassification of one retailer from the general merchandise sector.
- Field recoveries kept the **contracting** sector on the positive side, up 5.5 percent (almost \$9,000). However, the sector is down 5.3 percent after normalizing for the one-time adjustment.
- **Wholesale** is up 17.8 percent (over \$8,000). This sector has benefitted from the streamlined sales tax sourcing rules, as well as what appears to be some development-related activity.
- The **miscellaneous** sector performance is flat compared to the same month last year, up 0.1 percent.
- The **communications** sector is down 6.9 percent (about \$2,500) due to normal variability in telecommunication services.
- **Retail eating/drinking** sector remains in the red for the second month, after experiencing positive trends for several previous months. The sector is down 9.9 percent (over \$10,000) compared to last August. Since receipts are based on June activity, unusually poor weather may have contributed to this sector's performance for the month.
- The **general merchandise/miscellaneous retail** sector is down 18.4 percent (almost \$31,000). This sector has been significantly impact by the streamlined sales tax sourcing rule, in addition to the reclassification of one significant business to a different sector. The sector remains the largest drag on sales tax revenue performance.

Year-to Date Business sector review:

- Retail sectors are collectively up 4.3 percent compared to the same period last year due to the improvement in auto/gas retail and other retail and despite declines in general merchandise/miscellaneous retail and retail eating/drinking.
 - The **auto/gas retail** sector is **up 21.8 percent** compared to the same period last year. As mentioned in the monthly analysis, the gain this month was less than the three previous months, which follows national trends. National sales picked up in July, which hopefully will be reflected next month. In any case, all major dealerships continue to perform strongly compared to last year.
 - **Other retail is up 6.5 percent** compared to the same period last year due to electronics, furniture, health care, and internet retailers. The opening of the new grocery store in June will benefit this sector as the year progresses.
 - The **general merchandise/miscellaneous retail** sector is **down 12.8 percent** compared to the same period last year. The factors remain the same: disappointing performance by key retailers, the reclassification of one significant retailer, and the impact of the streamlined sales tax sourcing rule change. This sector continues to be the largest drain on revenue performance.
 - The **retail eating/drinking** sector is **down 6.3 percent** compared to the same period last year due to the closure of several restaurants, as well as unseasonably cool and damp weather in June.
- **Wholesale is up 40.9 percent** compared to the same period last year. The change in the streamlined sales tax sourcing rule change is benefitting this sector and there are signs of increased development activity.
- The **services** sector is **up 12.3 percent** compared to the same period last year, largely due to software, publishing and temporary agency services, all possibly impacted by streamlined sales tax rule changes. The accommodations sector continues to improve, up 12.1 percent compared to the same period last year.
- The **miscellaneous** sector is **up 5.1 percent** compared to the same period last year due to manufacturing (most likely due to changes in streamlined sales tax sourcing) and the one-time field recovery received last month and despite declines in Finance and Real Estate.
- The **contracting** sector performance remains positive, **up 1.0 percent** year, but only due to the previously mentioned field recovery. Factoring out this one-time event takes this sector into the red, down 0.6 percent. While improved from last year, this sector is 45 percent behind the same period in 2007 (about \$930,000).
- The **communications** sector is **down 6.2 percent** compared to the same period last year due to changes in development activity as well as declining revenue from telecommunications companies.

City of Kirkland Actual Sales Tax Receipts

Business Sector Group	January-August		Dollar Change	Percent Change	Percent of Total	
	2009	2010			2009	2010
Services	967,308	1,086,564	119,256	12.3%	12.1%	12.8%
Contracting	1,133,917	1,144,841	10,924	1.0%	14.2%	13.5%
Communications	316,668	296,975	(19,693)	-6.2%	4.0%	3.5%
Auto/Gas Retail	1,611,491	1,963,476	351,985	21.8%	20.2%	23.2%
Gen Merch/Misc Retail	1,307,530	1,140,082	(167,448)	-12.8%	16.4%	13.4%
Retail Eating/Drinking	751,573	703,919	(47,654)	-6.3%	9.4%	8.3%
Other Retail	1,014,202	1,079,923	65,721	6.5%	12.7%	12.7%
Wholesale	367,318	517,613	150,295	40.9%	4.6%	6.1%
Miscellaneous	517,188	543,454	26,266	5.1%	6.5%	6.4%
Total	7,987,195	8,476,847	489,652	6.1%	100.0%	100.0%

Streamlined Sales Tax Mitigation

The next quarterly payment will be received in September.

Conclusion

August sales tax receipts reflect a slow and uncertain recovery to the local economy. The auto/gas retail sector continues to contribute the strongest support, but this sector is very sensitive to changes in economic conditions. Receipts in this sector remain positive, but this month's performance of 15.8 percent gain is considerably lower than the average of 35 percent experienced over the three previous months. Contracting remains stable compared to last year, but is also volatile. Performance in key retail sectors, general merchandise and retail eating/drinking, have not shown signs of recovery. One-time field recoveries contribute a full percentage point to this year's gain over 2009. The uncertain economy will likely result in volatile sales tax revenue performance for the rest of this year and well into the next biennium.

The Conference Board consumer confidence index for August will not be released until August 31st. In July, it fell to the lowest level since February to 50.4 from a revised June index of 54.3. The primary driver for the decline was the job market. A different consumer confidence index, from the Reuters/University of Michigan poll, indicates improvement in August compared to July, with a preliminary number 68.8; however, this is well below the June index of 76. This particular poll has an average reading of 73.8 during recessions and 90.9 during expansions, so the August reading is well within recessionary territory.

Retail sales remain stagnant nationally. July increased 0.4 percent, after two straight months of declines. However, most of the gain came from automobiles and gasoline. Factoring out these two sectors, retail sales were down 0.1 percent. A preliminary Gallup poll for August also indicates weakness in retail sales, showing no improvement over July despite the beginning of the back-to-school shopping season. These early trends indicate that there would need to be a significant surge in consumer spending in August to match last year's season, which was historically low.

Existing home sales dropped sharply in July to historic lows after the home buyer tax credit expired, down 27.2 percent compared to last year. Relatively high housing affordability and historically low mortgage rates have not overcome the barrier resulting from high unemployment and uncertainty in the job market. Recovery in housing led the nation out of seven of the last eight recessions. However, some economists are concerned that the housing market could contribute to delaying recovery and possibly even send the economy back into recession this time.

The chief economist for Washington State, Dr. Arun Raha, has updated the state's outlook to continuing recovery, but with near-term weakness. Some downside risks have increased, including weak employment, consumer pessimism, and high level of uncertainty. Other downside risks remain the same, including weak construction, health of community banks, and tight credit for small businesses. Upside factors include exports, the strength of the aerospace and software industries, and lessening of fears regarding the European economic troubles. At this point after the major economic recession of 1981-82, the state economy had made up all of the job losses. Dr. Raha doesn't expect the job losses in the state to be recovered until early 2012, which will be about two years longer than the previous recession. On the positive side, he predicts that employment and personal income in Washington State will recover more strongly than the rest of the nation and that exports will help the economy recover more quickly as well.

Finance Subcommittee Meeting – August 31, 2010
10-year Revenue Trends with 2011-2012 Budget Estimates

Observations:

Taxes

- Volatility in sales tax results makes trend analysis difficult. Estimating 5% increase in 2010 over 2009, no increase in 2011 (one-year lag), and 3% increase in 2012
- Property Tax – 2011-12 assumes 1% levy increase and 1% new construction each year
- Utility tax percentages have been normalized to exclude the impact of tax rate increases.

Budget estimates are based on the following assumptions:

- Electric and Gas (private) Utility Tax – no increase in PSE rates in 2011 or 2012
- Water Utility Tax – assumes 14.41% utility tax (up from 10.5% to cover hydrant costs) and 2.1% per year rate increases
- Sewer Utility Tax – assumes 8.5% and 5.5% rate increases in 2011 and 2012
- Solid Waste Utility Tax – assumes 3.5% rate increase
- Surface Water Utility Tax – assumes 5% rate increase each year
- Revenue Generating Regulatory License – Trend information is skewed by changes to structure; 2011-12 assumes 2% increase each year
- Projection of Other Taxes reflects reduction in gambling and other taxes due to economic conditions

Licenses and Permits

- Trend data related to building and related permits reflects the inherent volatility in the construction industry

Intergovernmental

- Liquor Excise Tax – per capita rate of \$4.98 – \$247K in 2011 and \$249K in 2012
- Liquor Board Profits – per capita rate of \$7.34 – \$364K in 2011 and \$367K in 2012
- Fire District 41 revenues cease in 2012 and are backfilled with revenues from the annexation area
- With the change to NORCOM for dispatch services, Kirkland no longer receives intergovernmental revenue from Medina and Mercer Island for contract dispatch
- Only those grants for which we have a commitment are reflected in the basic budget; other pending grants may be recognized through the service package process

Charges for Services

- Trend data related to development permits reflects the inherent volatility in the industry
- Recreation fees include those that were previously accounted for outside the General Fund (in the Recreation Revolving Fund)

Fines and Forfeits

- Volatility in historical data is due in part to statutory changes

Miscellaneous

- Primarily General Fund interest earnings, which are severely impacted by interest rate fluctuations

Notes:

- The columns showing "01-09 Annual % increases provide two ways of looking at trends:
 - Average: The straight average of the individual annual increases
 - Effective: The compound annual increase rate from 2001-2009
- The utility tax percentages have been normalized to remove the impact of periodic tax rate increases
- Other changes in policy also impact the trends, such as restructuring of the business license program and negotiated changes in franchise fees.

City of Kirkland General Fund Revenue
2000-2009 Actual Revenue / 2010 Estimate / 2011-12 Basic Budget

Revenue	Actual Revenue																	01-09 Annual %		Estimate		Proposed Basic Budget			
	2001	2002	01-02 %	2003	02-03 %	2004	03-04 %	2005	04-05 %	2006	05-06 %	2007	06-07 %	2008	07-08 %	2009	08-09 %	Average	Effective	2010	09-10 %	2011	10-11 %	2012	11-12 %
Taxes:																									
Retail Sales Tax: General	11,067,426	10,450,760	-5.6%	11,902,451	13.9%	11,933,978	0.3%	13,539,797	13.5%	15,658,027	15.6%	15,756,446	0.6%	14,261,208	-9.5%	11,824,929	-17.1%	1.5%	0.83%	12,416,200	5.0%	12,416,200	0.0%	12,788,686	3.0%
Retail Sales Tax: Criminal Justice	916,030	873,419	-4.7%	871,778	-0.2%	895,921	2.8%	965,661	7.8%	1,036,737	7.4%	1,159,184	11.8%	1,139,408	-1.7%	967,304	-15.1%	1.0%	0.68%	933,400	-3.5%	933,400	0.0%	933,400	0.0%
Property Tax	6,159,391	6,377,058	3.5%	6,654,644	4.4%	6,836,316	2.7%	6,906,933	1.0%	8,127,663	17.7%	8,612,296	6.0%	9,245,728	7.4%	9,396,769	1.6%	5.5%	5.42%	9,904,815	5.4%	9,809,828	-1.0%	10,007,006	2.0%
Electric Utility Tax	1,539,612	1,601,482	4.0%	1,736,389	8.4%	1,766,535	1.7%	1,864,817	5.6%	2,098,459	12.5%	2,335,659	11.3%	2,701,401	15.7%	2,724,258	0.8%	7.5%	7.39%	2,661,846	-2.3%	2,675,000	0.5%	2,728,500	2.0%
Gas Utility Tax	681,125	645,927	-5.2%	557,170	-13.7%	746,898	34.1%	890,416	19.2%	1,064,544	19.6%	1,201,902	12.9%	1,060,422	-11.8%	1,140,006	7.5%	7.8%	6.65%	902,975	-20.8%	902,000	-0.1%	902,000	0.0%
Cable Utility Tax ¹	435,850	458,785	5.3%	592,642	9.2%	607,123	2.4%	785,801	29.4%	756,629	-3.7%	1,011,114	33.6%	1,003,754	-0.7%	919,402	-8.4%	8.4%	9.78%	877,850	-4.5%	878,000	0.0%	878,000	0.0%
Telephone Utility Tax	2,865,207	2,513,955	-12.3%	2,684,495	6.8%	2,667,544	-0.6%	2,639,526	-1.1%	2,797,368	6.0%	2,945,392	5.3%	3,177,683	7.9%	2,914,894	-8.3%	0.5%	0.22%	2,970,639	1.9%	2,950,000	-0.7%	2,950,000	0.0%
Water Utility Tax ²	296,384	327,367	10.5%	459,823	20.5%	463,366	0.8%	440,433	-4.9%	531,430	-4.3%	590,959	11.2%	610,727	3.3%	879,993	4.1%	5.1%	n/a	950,041	8.0%	1,259,079	32.5%	1,364,172	8.3%
Sewer Utility Tax ²	288,476	315,093	9.2%	409,099	9.8%	419,995	2.7%	453,133	7.9%	533,247	-7.3%	595,845	11.7%	631,799	6.0%	891,780	1.1%	5.2%	n/a	963,275	8.0%	1,047,756	8.8%	1,108,198	5.8%
Solid Waste Utility Tax ²	460,599	439,544	-4.6%	503,477	-5.5%	464,460	-7.7%	467,855	0.7%	540,478	-9.5%	578,088	7.0%	609,509	5.4%	825,082	-4.6%	-2.3%	n/a	828,892	0.5%	851,741	2.8%	851,741	0.0%
Surface Water Utility Tax	0	142,830	n/a	143,609	0.5%	156,941	9.3%	222,198	41.6%	366,588	40.0%	363,855	-0.7%	370,055	1.7%	377,296	2.0%	13.5%	n/a	372,735	-1.2%	390,708	4.8%	411,269	5.3%
<i>Subtotal Utility Taxes</i>	<i>6,567,253</i>	<i>6,444,983</i>	<i>-1.9%</i>	<i>7,086,704</i>	<i>10.0%</i>	<i>7,292,862</i>	<i>2.9%</i>	<i>7,764,179</i>	<i>6.5%</i>	<i>8,688,743</i>	<i>11.9%</i>	<i>9,622,814</i>	<i>10.8%</i>	<i>10,165,350</i>	<i>5.6%</i>	<i>10,672,711</i>	<i>5.0%</i>	6.3%	6.26%	<i>10,528,253</i>	<i>-1.4%</i>	<i>10,954,284</i>	<i>4.0%</i>	<i>11,193,880</i>	<i>2.2%</i>
Rev Generating Regulatory License	0	0	n/a	500,194	n/a	899,709	79.9%	929,498	3.3%	978,003	5.2%	1,008,293	2.8%	1,008,293	0.0%	1,936,606	92.1%	n/a	n/a	1,992,780	2.9%	2,034,064	2.1%	2,074,745	2.0%
Other Taxes ³	489,558	448,365	-8.4%	644,034	43.6%	567,188	-11.9%	570,570	0.6%	529,188	-7.3%	658,512	24.4%	704,311	7.0%	608,619	-13.6%	4.3%	2.76%	313,130	-48.6%	312,250	-0.3%	312,250	0.0%
Total Taxes	25,199,658	24,594,585	-2.4%	27,659,805	12.5%	28,425,974	2.8%	30,676,638	7.9%	35,018,361	14.2%	36,790,489	5.1%	36,524,298	-0.7%	35,406,938	-3.1%			36,088,578	1.9%	36,460,026	1.0%	37,309,967	2.3%
Licenses & Permits:																									
Building, Structural & Equipment Permits	1,306,734	1,223,254	-6.4%	1,505,317	23.1%	1,772,835	17.8%	2,571,320	45.0%	2,107,060	-18.1%	1,920,557	-8.9%	1,515,209	-21.1%	1,429,965	-5.6%	3.2%	1.13%	1,073,284	-24.9%	1,446,750	34.8%	1,171,750	-19.0%
Franchise Fees	564,368	682,371	20.9%	728,934	6.8%	780,490	7.1%	837,631	7.3%	948,609	13.2%	1,036,719	9.3%	1,101,539	6.3%	1,215,778	10.4%	10.2%	10.07%	1,283,217	5.5%	1,304,000	1.6%	1,325,000	1.6%
Business & Other Licenses	209,249	246,069	17.6%	388,532	57.9%	522,692	34.5%	571,020	9.2%	653,063	14.4%	671,740	2.9%	617,624	-8.1%	646,764	4.7%	16.6%	15.15%	676,725	4.6%	663,679	-1.9%	663,679	0.0%
Total Licenses & Permits	2,080,351	2,151,694	3.4%	2,622,783	21.9%	3,076,017	17.3%	3,979,971	29.4%	3,708,732	-6.8%	3,629,016	-2.1%	3,234,372	-10.9%	3,292,507	1.8%			3,033,226	-7.9%	3,414,429	12.6%	3,160,429	-7.4%
Intergovernmental:																									
Liquor Excise Tax	152,523	161,005	5.6%	163,941	1.8%	176,638	7.7%	187,396	6.1%	196,184	4.7%	215,056	9.6%	230,506	7.2%	236,565	2.6%	5.7%	5.64%	246,000	4.0%	247,108	0.5%	249,000	0.8%
Liquor Control Board Profits	244,595	250,291	2.3%	288,065	15.1%	330,745	14.8%	324,842	-1.8%	296,804	-8.6%	345,310	16.3%	323,675	-6.3%	333,110	2.9%	4.4%	3.94%	413,200	24.0%	364,210	-11.9%	367,000	0.8%
Streamlined Sales Tax Mitigation	0	0	n/a	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	74,548	n/a	217,697	192.0%	32.0%	n/a	119,969	-44.9%	119,000	-0.8%	118,000	-0.8%
Other State Shared Rev/Entitlements ⁴	264,827	270,520	2.1%	50,722	-81.3%	48,965	-3.5%	49,983	2.1%	50,734	1.5%	76,155	50.1%	80,876	6.2%	81,804	1.1%	-2.7%	-13.66%	76,630	-6.3%	84,677	10.5%	85,220	0.6%
Fire District #41 ⁵	2,496,779	2,332,746	-6.6%	2,371,840	1.7%	2,577,639	8.7%	3,038,576	17.9%	3,069,978	1.0%	3,184,310	3.7%	3,439,879	8.0%	3,904,235	13.5%	6.0%	5.75%	3,639,979	-6.8%	3,684,071	1.2%	3,600,000	-2.3%
EMS	204,612	636,920	211.3%	444,996	-30.1%	454,874	2.2%	475,422	4.5%	495,286	4.2%	512,252	3.4%	793,023	54.8%	838,397	5.7%	32.0%	19.28%	866,231	3.3%	838,197	-3.2%	838,197	0.0%
Grants & Other Intergovernmental	421,058	559,093	32.8%	524,542	-6.2%	494,402	-5.7%	662,954	34.1%	778,779	17.5%	777,797	-0.1%	810,848	4.2%	1,094,231	34.9%	13.9%	12.68%	747,953	-31.6%	228,540	-69.4%	178,540	-21.9%
Total Intergovernmental	3,784,394	4,210,575	11.3%	3,844,106	-8.7%	4,083,263	6.2%	4,739,173	16.1%	4,887,765	3.1%	5,110,880	4.6%	5,753,355	12.6%	6,706,039	16.6%			6,109,962	-8.9%	5,565,803	-8.9%	5,435,957	-2.3%
Charges for Services:																									
Internal Charges	2,464,118	2,591,028	5.2%	3,085,851	19.1%	2,915,046	-5.5%	3,067,564	5.2%	3,291,789	7.3%	3,377,529	2.6%	3,536,860	4.7%	4,764,301	34.7%	9.2%	8.59%	5,164,850	8.4%	5,158,457	-0.1%	5,260,226	2.0%
Engineering Services	352,511	301,188	-14.6%	243,172	-19.3%	423,275	74.1%	530,000	25.2%	625,331	18.0%	631,926	1.1%	515,972	-18.3%	375,245	-27.3%	4.9%	0.78%	220,000	-41.4%	223,000	1.4%	223,000	0.0%
Plan Check Fees	720,876	580,906	-19.4%	894,124	53.9%	1,018,269	13.9%	1,044,711	2.6%	933,987	-10.6%	1,004,419	7.5%	883,729	-12.0%	392,094	-55.6%	-2.5%	-7.33%	589,714	50.4%	650,000	10.2%	510,000	-21.5%
Other Development Fees	393,712	410,685	4.3%	852,557	107.6%	737,469	-13.5%	935,452	26.8%	921,820	-1.5%	858,233	-6.9%	438,350	-48.9%	327,772	-25.2%	5.3%	-2.27%	352,405	7.5%	336,100	-4.6%	336,700	0.2%
Recreation ⁶	676,387	736,854	8.9%	843,363	14.5%	860,149	2.0%	931,112	8.3%	915,384	-1.7%	944,636	3.2%	989,820	4.8%	1,131,016	14.3%	6.8%	6.64%	1,106,812	-2.1%	1,105,450	-0.1%	1,105,450	0.0%
Other Charges for Services	297,456	383,729	29.0%	498,274	29.9%	611,104	22.6%	642,034	5.1%	687,970	7.2%	904,453	31.5%	690,567	-23.6%	908,653	31.6%	16.6%	14.98%	894,027	-1.6%	864,985	-3.2%	862,035	-0.3%
Total Charges for Services	4,905,060	5,004,390	2.0%	6,417,341	28.2%	6,565,312	2.3%	7,150,873	8.9%	7,376,281	3.2%	7,721,196	4.7%	7,055,298	-8.6%	7,899,081	12.0%			8,327,808	5.4%	8,337,992	0.1%	8,297,411	-0.5%
Fines & Forfeits	1,151,897	1,313,691	14.0%	1,173,958	-10.6%	1,233,761	5.1%	1,117,030	-9.5%	1,133,701	1.5%	1,360,604	20.0%	1,414,371	4.0%	1,504,982	6.4%	3.9%	3.4%	1,631,442	8.4%	1,623,500	-0.5%	1,621,500	-0.1%
Miscellaneous	777,701	389,776	-49.9%	268,253	-31.2																				