

MEMORANDUM

TO: Mayor Prussing and Members, Urbana City Council

FROM: City Comptroller

RE: City Budget Update

DATE: February 1, 2011

LAST YEAR FY09-10

Actual FY09-10 ended up with expenses exceeding revenues by \$946,104. This was funded by drawing down fund balance.

CURRENT YEAR FY10-11

The budget approved in June estimated that normal recurring expenses would exceed normal recurring revenues by \$ 816,905. This was to be funded by the following non-recurring revenues: (1) transfer of \$350,000 from the Vehicle and Eq. Replacement Fund, (2) transfer of \$350,000 from the Worker Comp. Insurance Reserve Fund, and \$125,000 from Carle building permit fees (hospital addition).

Recall that the budget in addition to these transfers above included a number of actions that either reduced costs or transferred general fund costs to special funds to save the general fund the total amount of \$685,000. Some of these were: (1) not filling 6 F.T.E. positions saved \$320,000, (2) reducing police & fire overtime \$65,000, (3) reducing fire equipment \$9,300, (4) reducing the utility budget \$80,000, (5) reducing public works training \$5,000, (6) shifting the costs of the leaf pickup program to the recycling fund \$78,100, (7) shifting salary to the TIF's \$25,000, (8) reducing C&VB funding by \$9,600, (9) shifting a portion of the UBA funding to the TIF's \$27,000 . In addition, the City implemented a new natural gas use tax and new vehicle impoundment and towing fees.

I am now estimating normal recurring expenses to exceed normal recurring revenues by \$1,042,549. This is a negative difference of \$225,644 (0.7%). \$169,144 of this difference is a drop in estimated revenues and \$56,500 is a decrease in the amount of unspent budget. It is important to note that these expense numbers do not include any

amounts for adjustments to salaries. Each 1% salary adjustment will increase this amount by an additional \$202,000 for FY10-11 and for each additional year as well.

Even though revenues are expected to be slightly below the budget, I believe revenues for the months starting July 2010 have rebounded pretty well. The problem was that revenues for the last 3 months of last year were worse than expected:

- (1) Sales tax receipts (31% of the general fund revenues) for the 4 months July-Oct. have increased 3.3% over the same months last year. I am estimating a 2.9% increase for the current year and a 3.4% increase for next year's budget.
- (2) Utility tax receipts (13% of revenues) for the 5 months July-November have increased 4% over the same months last year. I am estimating a 6.5% increase (2.6% plus amounts from the new natural gas use tax) for the current year and a 3% increase for next year's budget.
- (3) State income tax receipts (12% of revenues) for the 5 months July-November have increased 9.5%. I am estimating a 4% increase for the current year and 4% for next year (based on state estimates).
- (4) Fees, permits and other revenues (20% of revenues) for the 6 months July-December have increased 1.6%. I am estimating a 1.6% increase for the current year and a 5.9% increase for next year (most of these revenues are under the control of the city).

We will be able to fund this excess of expenses over revenues of \$1,042,549 this year by the two \$350,000 transfers, the \$125,000 from Carle building permit fees (hospital addition), and the \$204,000 tax distribution from Provena. Again, this assumes no increase in salaries.

Any adjustment in salaries due to the labor arbitration process will be retroactive to July 1, 2010 and will have to be funded by identifying line items that will be reduced. Recall that 80% of the general fund is in personnel costs and 71% are in the 3 departments of Police, Fire, and Public Works.

NEXT YEAR FY11-12

I am projecting revenues to increase 3.7% next year. Assessed value for property tax is projected to increase 1.5% meaning total revenues will increase 3.1%. Even given this revenue level, normal recurring expenses will exceed normal recurring revenues by \$483,000 (assuming no changes in salaries for any employee groups for the second

year in a row). This budget would also continue all of the cost reduction and revenue transfer steps undertaken in FY10-11 (i.e., the 6 vacant positions) and the \$246,000 in special fund transfers. This \$483,000 can be funded by the 2nd half of the Carle hospital addition building fees \$125,000, leaving the amount of \$358,000 to be funded from additional reductions or new revenues.

CITY OF URBANA
 FINANCIAL PROJECTIONS
 FEB. 2011

	FY09-10 ACTUAL	% CHG.	FY10-11 BUDGET	% CHG.	FY10-11 ESTIMATED	% CHG.	FY10-11 VARIANCE	FY11-12 PROJECTED	% CHG.
REVENUES:									
SALES TAX	\$9,060,433	-3.5%	\$9,423,500	4.0%	\$9,321,100	2.9%	(\$102,400)	\$9,633,630	3.4%
UTILITY TAX-REG.	3,693,989	-3.6%	3,749,623	1.5%	3,790,810	2.6%	41,187	4,044,190	1.2%
UTILITY TAX-NEW GAS TA	-		-		204,000		204,000	69,000	
INCOME TAX	3,380,152	-10.3%	3,569,100	5.6%	3,515,360	4.0%	(53,740)	3,655,970	4.0%
FEES, PERMITS, OTHER	4,484,082	1.2%	4,638,600	3.4%	4,412,550	-1.6%	(226,050)	4,699,900	5.9%
VEH. TOWING FEES-NEW	-		55,162		23,600		(31,562)	-	
TRANSFERS, OTHER FUNDS	1,284,270	5.6%	1,429,040	11.3%	1,428,461	11.2%	(579)	1,547,860	8.4%
SUBTOTAL, REVENUS	\$21,902,926	-3.2%	\$22,865,025	4.4%	\$22,695,881	3.6%	(\$169,144)	\$23,650,550	4.2%
PROP. TAX	\$ 7,242,119	3.0%	\$ 7,280,420	0.5%	\$ 7,280,420	0.5%	-	\$ 7,389,630	1.5%
TOTAL REV.	\$ 29,145,045	3.0%	\$ 30,145,445	3.4%	\$ 29,976,301	2.9%	\$ (169,144)	\$ 31,040,180	3.5%
EXPENSES	\$ 31,613,739	2.2%	\$ 32,422,140	2.6%	\$ 32,422,140	2.6%	-	\$ 32,765,000	1.1%
UNSPENT % - REG.	\$ 1,331,100	4.2%	\$ 1,241,640	3.8%	\$ 1,241,640	3.8%	-	\$ 1,241,640	3.8%
UNSPENT % - NON-RECURRIN	\$ 191,490	0.6%	\$ 218,150	0.7%	\$ 161,650	0.5%	\$ (56,500)	\$ 100,000	0.3%
NET EXPENSES	\$ 30,091,149	3.1%	\$ 30,962,350	2.9%	\$ 31,018,850	3.1%	\$ (56,500)	\$ 31,523,360	1.6%
REV. OVER (UNDER) EXPENSES	\$ (946,104)		\$ (816,905)		\$ (1,042,549)		\$ (225,644)	\$ (483,180)	
ONE-TIME TRANSFER FROM VERF	-		350,000		350,000		-	-	
ONE-TIME TRANSFER FROM INS. RESERVE	-		350,000		350,000		-	-	
NON-RECURRING CARLE FEES	-		125,000		125,000		-	125,000	
ONE-TIME TRANSFER PROVENA TAX DIST.	-		-		204,369		204,369	-	
NET	(\$946,104)		\$8,095		(\$13,180)		(21,275)	(\$358,180)	

CITY OF URBANA, ILLINOIS
 GENERAL FUND REVENUES & TRANSFERS IN

	ACTUAL 2009-10	% CHG.	BUDGET 2010-11	% CHG.	EST. ACTUAL 2010-11	% CHG.	VARIANCE 2010-11	EST. 2011-12	% CHG.
SALES TAXES:									
STATE SALES TAX:									
RECURRING STATE SALES TAX	\$4,415,022	-3.8%	\$4,613,640	3.6%	\$4,563,840	2.5%	(\$49,800)	\$4,700,760	3.0%
NON-RECURRING STATE SALES TAX	37,500	0.8%	0	0.0%	0	0.0%	0	0	0.0%
SUBTOTAL, STATE SALES TAX	\$4,452,522	-3.0%	\$4,613,640	3.6%	\$4,563,840	2.5%	(\$49,800)	\$4,700,760	3.0%
STATE USE SALES TAX:									
RECURRING STATE USE TAX	\$473,969	-17.4%	\$528,820	10.7%	\$501,660	5.0%	(\$27,160)	\$521,720	4.0%
NON-RECURRING STATE USE TAX	3,800	0.7%	0	0.0%	0	0.0%	0	0	0.0%
SUBTOTAL, STATE USE TAX	\$477,769	-16.7%	\$528,820	10.7%	\$501,660	5.0%	(\$27,160)	\$521,720	4.0%
HOME-RULE SALES TAX:									
RECURRING H/R SALES TAX	\$3,155,849	-3.4%	\$3,332,040	4.7%	\$3,277,410	3.0%	(\$54,630)	\$3,392,120	3.5%
NON-RECURRING H/R SALES TAX	26,100	0.8%	0	0.0%	0	0.0%	0	0	0.0%
SUBTOTAL, H/R SALES TAX	\$3,181,949	-2.6%	\$3,332,040	4.7%	\$3,277,410	3.0%	(\$54,630)	\$3,392,120	3.5%
SUBTOTAL STATE/LOCAL SALES TAX:									
RECURRING SALES TAX	\$8,044,840	-4.6%	\$8,474,500	4.5%	\$8,342,910	2.8%	(\$131,590)	\$8,614,600	3.3%
NON-RECURRING SALES TAX	67,400	0.8%	0	0.0%	0	0.0%	0	0	0.0%
SUBTOTAL, SALES TAX	\$8,112,240	-3.8%	\$8,474,500	4.5%	\$8,342,910	2.8%	(\$131,590)	\$8,614,600	3.3%
LOCAL FOOD & BEV. SALES TAX:									
RECURRING F&B SALES TAX	\$300,677	-1.0%	\$335,000	8.0%	\$320,980	3.5%	(\$14,020)	\$333,820	4.0%
NON-RECURRING F&B SALES TAX	9,445	3.1%	0	0.0%	0	0.0%	0	0	0.0%
SUBTOTAL, F&B SALES TAX	\$310,122	2.1%	\$335,000	8.0%	\$320,980	3.5%	(\$14,020)	\$333,820	4.0%
OFF/TRACK BETTING TAX:									
RECURRING OTB TAX	\$2,908		\$0		\$0	#DIV/0!	\$0	\$0	
NON-RECURRING OTB TAX	(2,908)		0		0	#DIV/0!	0	0	
SUBTOTAL, OTB TAX	\$0	0.0%	\$0	0.0%	\$0	#DIV/0!	\$0	\$0	0.0%
HOTEL/MOTEL TAX:									
RECURRING HOTEL/MOTEL TAX	\$619,771	-5.0%	\$614,000	-3.8%	\$657,210	3.0%	\$43,210	\$680,210	3.5%
NON-RECURRING HOTEL/MOTEL TAX	18,300	7.2%	0	0.0%	0	0.0%	0	5,000	0.8%
SUBTOTAL, HOTEL/MOTEL TAX	\$638,071	2.2%	\$614,000	-3.8%	\$657,210	3.0%	\$43,210	\$685,210	4.3%
SUBTOTAL, ALL SALES TAXES:									
RECURRING SALES TAXES	\$8,968,196	-4.5%	\$9,423,500	4.0%	\$9,321,100	2.9%	(\$102,400)	\$9,628,630	3.3%
NON-RECURRING SALES TAXES	92,237	1.0%	0	0.0%	0	0.0%	0	5,000	0.1%
SUBTOTAL, SALES TAXES	\$9,060,433	-3.5%	\$9,423,500	4.0%	\$9,321,100	2.9%	(\$102,400)	\$9,633,630	3.4%
UTILITY TAX-ELECTRICITY:									
NORMAL, RECURRING UTILITY TAX	\$1,508,007	1.6%	\$1,508,000	0.0%	\$1,558,590	3.4%	\$50,590	\$1,559,870	0.1%
NON-RECURRING UTILITY TAX	0	0.0%	0	0.0%	0	0.0%	0	0	0.0%
SUBTOTAL, UTIL. TAX	\$1,508,007	1.6%	\$1,508,000	0.0%	\$1,558,590	3.4%	\$50,590	\$1,559,870	0.1%
UTILITY TAX-NAT. GAS REGULAR:									
NORMAL, RECURRING UTILITY TAX	\$780,179	0.0%	\$650,180	0.0%	\$650,180	0.0%	\$0	\$666,430	2.5%
NON-RECURRING UTILITY TAX	(130,000)	-20.3%	0	0.0%	0	0.0%	0	0	0.0%
SUBTOTAL, UTIL. TAX	\$650,179	-20.3%	\$650,180	0.0%	\$650,180	0.0%	\$0	\$666,430	2.5%
UTILITY TAX-NAT. GAS USE TAX:									
NORMAL, RECURRING UTILITY TAX	\$0		\$0		\$0		\$0	\$204,000	0.0%
NON-RECURRING UTILITY TAX	0		0		204,000		204,000	69,000	33.8%
SUBTOTAL, UTIL. TAX	\$0		\$0		\$204,000		\$204,000	\$273,000	33.8%
UTILITY TAX-WATER:									
NORMAL, RECURRING UTILITY TAX	\$365,389	2.1%	\$380,380	0.0%	\$380,380	0.0%	\$0	\$458,940	2.0%
NON-RECURRING UTILITY TAX	15,000	4.2%	0	0.0%	69,360	18.2%	69,360	0	0.0%
SUBTOTAL, UTIL. TAX	\$380,389	6.3%	\$380,380	0.0%	\$449,740	18.2%	\$69,360	\$458,940	2.0%
TELECOMMUNICATIONS TAX:									
NORMAL, RECURRING TELECOM TAX	\$1,155,414	-1.6%	\$1,209,063	4.6%	\$1,132,300	-2.0%	(\$76,763)	\$1,154,950	2.0%
NON-RECURRING TELECOM TAX	0	0.0%	0	0.0%	0	0.0%	0	0	0.0%
SUBTOTAL, TELECOM. TAX	\$1,155,414	-1.6%	\$1,209,063	4.6%	\$1,132,300	-2.0%	(\$76,763)	\$1,154,950	2.0%
SUBTOTAL, UTILITY TAX									
NORMAL, RECURRING UTILITY TAX	\$3,808,989	-0.6%	\$3,747,623	1.5%	\$3,721,450	0.7%	(\$26,173)	\$4,044,190	1.2%
NON-RECURRING UTILITY TAX	(115,000)	-3.0%	0	0.0%	273,360	7.4%	273,360	69,000	1.7%
SUBTOTAL, UTILITY TAX	\$3,693,989	-3.6%	\$3,747,623	1.5%	\$3,994,810	8.1%	\$247,187	\$4,113,190	3.0%

	ACTUAL	%	BUDGET	%	EST. ACTUAL	%	VARIANCE	EST.	%
	2009-10	CHG.	2010-11	CHG.	2010-11	CHG.	2010-11	2011-12	CHG.
STATE INCOME TAX:									
REGULAR, RECURRING	\$3,090,655	-9.4%	\$3,238,810	4.8%	\$3,214,280	4.0%	(\$24,530)	\$3,342,850	4.0%
ADD'L, TAX	0		0	0.0%	0	0.0%	0	0	0.0%
CORP. REPL. TAX (ALL)	289,497	-38.8%	330,290	14.1%	301,080	4.0%	(29,210)	313,120	4.0%
SUBTOTAL, INCOME TAX	\$3,380,152	-10.3%	\$3,569,100	5.6%	\$3,515,360	4.0%	(\$53,740)	\$3,655,970	4.0%
FRANCHISE AND FEES:									
CABLE T.V., 5%	349,667	0.6%	389,170	11.3%	379,580	8.6%	(\$9,590)	394,760	4.0%
CABLE T.V., 2%	134,165	4.2%	143,980	7.3%	145,570	8.5%	1,590	151,400	4.0%
NON-RECURRING FEES	0		0		0		0	0	
N. IL. WATER	72,836	0.9%	82,580	13.4%	69,890	-4.0%	(12,690)	69,890	0.0%
NEW MULTIFAMILY INSPECT. PERMIT	185,191	-9.4%	204,280	10.3%	204,280	10.3%	0	204,280	0.0%
TOTAL FRANCHISE AND FEES	\$741,859	-5.8%	\$820,010	10.5%	\$799,320	7.7%	(\$20,690)	\$820,330	2.6%
INTEREST ON INVESTMENTS:									
REGULAR	\$175,000	-11.5%	\$150,000	-59.6%	\$197,794	-46.7%	\$47,794	\$150,000	0.0%
CHANGE IN MARKET VALUE	196,327	N/A	0	0.0%	(47,794)	-12.9%	(47,794)	0	0.0%
SUBTOTAL, INTEREST ON INVEST.	\$371,327	87.7%	\$150,000	-59.6%	\$150,000	-59.6%	\$0	\$150,000	0.0%
TICKETS AND FINES:									
PARKING TICKETS	442,397	0.8%	575,000	30.0%	442,400	0.0%	(\$132,600)	442,400	0.0%
DOG CONTROL	5,960	-3.8%	6,200	4.0%	6,000	0.7%	(200)	6,000	0.0%
CITY COURT	169,206	21.0%	218,000	28.8%	170,000	0.5%	(48,000)	170,000	0.0%
QUASI-FINES/NOTICE TO APPEAR	120,570	5.1%	157,000	30.2%	120,600	0.0%	(36,400)	120,600	0.0%
NON-RECURRING TICKETS/FINES	0		0		0		0	0	
SUBTOTAL, TICKETS AND FINES	738,133	5.8%	956,200	29.5%	739,000	0.1%	(\$217,200)	739,000	0.0%
LICENSES/PERMITS/FEES (SEE DETAIL)	970,664	0.0%	1,155,392	0.0%	1,072,090		(83,302)	1,173,220	9.4%
LRC EQ. RENTAL FEES	3,912		9,050	0.0%	4,000		(5,050)	4,000	0.0%
C.U.S.W.D.S. REIMB., ADMIN.	10,487	-47.4%	21,460	104.6%	10,500	0.1%	(10,960)	10,500	0.0%
U/I FIREFIGHTING REIMBURSEMENT	1,647,700	4.6%	1,708,650	3.7%	1,661,240	0.8%	(47,410)	1,677,850	1.0%
TRANSFERS IN FROM OTHER CITY FUNDS:									
OVERHEAD, LRC SITE	17,660	3.0%	19,430	10.0%	19,430	10.0%	0	21,370	10.0%
SEWER TAX TRANSFER	526,650	4.5%	579,320	10.0%	579,320	10.0%	0	637,250	10.0%
OVERHEAD, C.D. FUNDS	25,450	4.0%	26,470	4.0%	26,470	4.0%	0	27,530	4.0%
M.V.P.S. ARBOR P-T SAL.	59,090	4.5%	62,050	5.0%	62,050	5.0%	0	68,260	10.0%
TIF 1 SURPLUS REIMB.	38,820	6.7%	40,380	4.0%	39,801	2.5%	(579)	41,190	3.5%
L.R.C. ARBOR P-T/EQ. RENT	5,650	2.5%	5,900	4.4%	5,900	4.4%	0	6,160	4.4%
M.V.P.S. PILOT/OPERATING	432,620	4.5%	483,530	11.8%	483,530	11.8%	0	531,890	10.0%
TRANS., MARKET ADMIN.	8,720	4.0%	17,960	106.0%	17,960	106.0%	0	18,770	4.5%
TRANS., ILEAS	0	4.0%	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
TRANS., CAP. IMPR. ENG. OVERTIME	7,000	33.9%	7,000	0.0%	7,000	0.0%	0	7,310	4.4%
TRANS. HOME/CAP IMPR. (PLANNER)	0	0.0%	25,000		25,000		0	26,130	
CAP IMPR. TRANSFER, WINDSOR ENG.	162,610	12.8%	162,000	-0.4%	162,000	-0.4%	0	162,000	0.0%
SUBTOTAL, RECURRING TRANSFERS	1,284,270	5.6%	1,429,040	11.3%	1,428,461	11.2%	(579)	1,547,860	8.4%
SUBTOTAL, REV. & RECURRING TRANS.	\$21,902,926	-3.2%	\$22,990,025	5.0%	\$22,695,881	3.6%	(\$294,144)	\$23,525,550	3.7%
NON-RECURRING REVENUES & TRANS.	173,564	0.6%	316,662	1.4%	250,566	1.1%	(66,096)	816,000	3.6%
SUBTOTAL, REC. REV. & TRANSFERS	\$21,729,362	-3.8%	\$22,673,363	3.5%	\$22,445,315	2.5%	(228,048)	\$22,709,550	0.1%
TOTAL BEFORE PROP. TAX	\$21,902,926	-3.2%	\$22,990,025	5.0%	\$22,695,881	3.6%	(\$294,144)	\$23,525,550	3.7%
PROPERTY TAX	\$7,172,828	2.0%	\$7,280,420	1.5%	\$7,280,420	1.5%	0	\$7,389,630	1.5%
TOTAL INCLUDING PROP. TAX	\$29,075,754	-2.0%	\$30,270,445	4.1%	\$29,976,301	3.1%	(\$294,144)	\$30,915,180	3.1%
NON-RECURRING REVENUES & TRANS.	173,564	0.4%	316,662	1.1%	250,566	0.9%	(66,096)	816,000	2.7%
SUBTOTAL, REC. REV. & TRANSFERS	\$28,902,190	-2.4%	\$29,953,783	3.0%	\$29,725,735	2.2%	(228,048)	\$30,099,180	0.4%

CITY OF URBANA, ILLINOIS
 DETAIL PERMITS, LICENSES AND FEES

	ACTUAL 2009-10	BUDGET 2010-11	EST. ACTUAL 2010-11	BUDGET 2011-12
PERMITS AND LICENSES:				
BUILDING PERMITS	\$59,992	\$100,000	\$72,000	\$110,000
MECHANICAL PERMITS	35,360	41,000	33,000	41,000
ELECTRICAL PERMITS	40,946	54,000	37,000	54,000
PLUMBING PERMITS	35,680	41,000	35,000	41,000
INFL. INCREASE PERMITS/FEES	0	39,710	0	22,000
ENGINEERING PERMITS	4,875	3,000	3,000	3,000
EROSION CONTROL PERMITS	4,270	6,250	4,250	4,250
FOOD HANDLER'S LICENSE	13,925	12,640	14,000	14,000
SIDEWALK CAFE LICENSE	350	300	300	300
LIQUOR LICENSE	263,582	262,150	266,000	266,000
N.I.L. WATER EXCAVATIONS	3,860	4,300	4,300	4,300
AMUSEMENT DEVICE LICENSE	7,120	8,640	8,640	8,640
TAXI CAB COMPANY LICENSE	7,315	6,300	7,500	7,500
MOBILE HOME PARK LICENSE	1,725	1,850	1,850	1,850
TAXI CAB DRIVER LICENSE	2,408	2,200	2,400	2,400
FIRE PREVENTION LICENSE	13,815	9,870	16,000	16,000
ELECTRICIAN LICENSE	11,525	12,330	11,000	11,000
SANITARY HAULERS LICENSE	17,920	17,470	17,500	17,500
RAFFLE/SOLICITOR LICENSE	475	500	200	200
AMBULANCE LICENSE	300	310	1,000	1,000
HAZARDOUS MAT'L HANDLING LICENSE	6,000	6,160	6,000	6,000
3-10 AREA PARKING PERMITS	53,548	51,100	51,100	51,100
DOMESTIC PARTNER REG. FEE	510	360	200	200
NON-RECURRING CARLE BLDG. FEES	0	0	0	0
TOTAL, LICENSES AND PERMITS	\$585,501	\$681,440	\$592,240	\$683,240
	ACTUAL 2009-10	BUDGET 2010-11	EST. ACTUAL 2010-11	BUDGET 2011-12
OTHER REVENUES:				
VARIOUS SERVICE FEES	\$22,234	\$17,600	\$19,700	\$19,700
TRANS. STATION FEES	34,685	38,000	38,000	38,000
U/I HOUSING INSPECTIONS FEE	22,635	23,600	24,360	25,090
STATE-FIRE INS. FEE	38,234	46,480	40,740	40,740
TOWNSHIP REIMB., MAINTENANCE	5,352	5,560	5,560	5,560
JUNK/WEED LIENS	8,004	11,000	11,000	11,000
DAMAGE REIMB./CITY PROP.	14,191	14,000	14,000	14,000
HOMESTEAD LIEU OF TAX	1,286	1,340	1,340	1,340
DATA PROCESSING CONTRACTS	55,314	55,300	55,300	55,300
CIVIC CENTER RENTAL	40,585	45,520	41,000	41,000
SALE CODE/ZONING BOOKS/MA[S	190	80	80	80
ZONING REVIEW FEES	2,770	6,580	3,000	3,000
PLAN REVIEW FEES	16,969	53,000	75,000	75,000
COPY FEES	3,902	4,870	4,870	4,870
METROZONE PAYMENT	95,973	73,560	100,000	105,000
BLDG. DEMO. REIMB.	0	0	0	0
TOWING FEE	2,175	26,000	13,600	16,000
VEH. IMPOUNDMENT FEE	0	29,162	10,000	12,000
LICENSE/BACKGROUND COSTS REIMB.	2,621	2,300	2,300	2,300
ABATEMENT REIMB.	18,063	20,000	20,000	20,000
TOTAL, OTHER REVENUES	\$385,163	\$473,952	\$479,850	\$489,980

FY10-11

	FY08-09		FY09-10		Last 5 Yr		Last 2 Yr		Months		Actual		Total Est.		FY10-11		FY11-12	
	% CHG.		% CHG.		% CHG.		% CHG.		Known		% CHG.		% CHG.		Explanation	% CHG.		
STATE SALES TAX																		
NORMAL RECURRING AMOUNT	-3.7%	-3.8%	-0.9%	-2.4%	-3.8%	July-Oct.	3.1%	2.5%	Expecting Good Xmas Sales + Continual Small Sales Balance	3.0%								
NEW DEV./TAX RATE CHANGE	2.6%	0.8%	6.8%	1.3%	1.8%		0.0%	0.0%	Walmart & Meijer opening in 5 yr. time period	0.0%								
TOTAL SALES TAX	-1.1%	-3.0%	5.9%	-1.1%	-2.0%		3.1%	2.5%		3.0%								
STATE USE TAX:																		
NORMAL RECURRING AMOUNT	-1.4%	-17.4%	0.8%	-4.6%	-9.4%	July-Oct.	10.2%	5.0%	Using state estimates	4.0%								
NEW DEV./TAX RATE CHANGE	7.7%	0.7%	3.1%	5.2%	4.2%		0.0%	0.0%		0.0%								
TOTAL SALES TAX	6.3%	-16.7%	3.9%	0.6%	-5.2%		10.2%	5.0%		4.0%								
HOME-RULE SALES TAX:																		
NORMAL RECURRING AMOUNT	-3.7%	-3.4%	0.3%	-0.6%	-3.6%	July-Oct.	4.9%	3.0%	Increase slightly ahead of state sales tax	3.5%								
NEW DEV./TAX RATE CHANGE	2.6%	0.8%	9.1%	5.7%	1.7%		0.0%	0.0%		0.0%								
TOTAL SALES TAX	-1.1%	-2.6%	9.4%	5.1%	-1.9%		4.9%	3.0%		3.5%								
SUBTOTAL SALES TAX:																		
NORMAL RECURRING AMOUNT	-3.5%	-4.6%	-0.4%	-1.9%	-4.1%	July-Oct.	3.4%	2.8%	Combination of above 3 taxes	3.3%								
NEW DEV./TAX RATE CHANGE	2.9%	0.8%	7.4%	3.1%	1.9%		0.0%	0.0%		0.0%								
TOTAL SALES TAX	-0.6%	-3.8%	7.0%	1.2%	-2.2%		3.4%	2.8%		3.3%								
LOCAL FOOD & BEV. TAX:																		
NORMAL RECURRING AMOUNT	4.9%	-1.0%	1.6%	2.0%	2.0%	July-Nov.	3.7%	3.5%	Still good producer.	3.5%								
NEW DEV./TAX RATE CHANGE	0.0%	3.1%	0.6%	1.1%	1.5%		0.0%	0.0%		0.0%								
TOTAL SALES TAX	4.9%	2.1%	2.2%	3.1%	3.5%		3.7%	3.5%		3.5%								
HOTEL/MOTEL TAX:																		
NORMAL RECURRING AMOUNT	-5.8%	-5.0%	-3.0%	-1.9%	-5.4%	July-Nov.	2.2%	3.0%	Continue improvement	3.5%								
NEW DEV./TAX RATE CHANGE	-2.4%	2.8%	0.3%	-2.4%	0.2%		0.0%	0.0%		0.8%								
TOTAL SALES TAX	-8.2%	-2.2%	-2.7%	-4.3%	-5.2%		2.2%	3.0%		4.3%								
TOTAL ALL SALES TAXES (31% of Total Rev.):																		
NORMAL RECURRING AMOUNT	-3.4%	-4.5%	0.4%	-2.0%	-4.0%	July-Oct.	3.3%	2.9%	Expecting Good Xmas Sales + Continual Current Balance Year	3.3%								
NEW DEV./TAX RATE CHANGE	1.8%	1.0%	5.9%	2.5%	1.4%		0.0%	0.0%	Walmart & Meijer opening in 5 yr. time period	0.1%								
TOTAL SALES TAX	-1.6%	-3.5%	6.3%	0.5%	-2.6%		3.3%	2.9%		3.4%								
UTILITY TAX-ELECTRICITY:																		
NORMAL AMOUNT	-2.9%	1.6%	-1.8%	-3.0%	-0.6%		8.1%	3.4%	Per k/hour	0.1%								
NEW DEV./TAX RATE CHANGE	0.0%	0.0%	1.5%	0.0%	0.0%		0.0%	0.0%		0.0%								
TOTAL UTILITY TAX	-2.9%	1.6%	-0.3%	-3.0%	-0.6%		8.1%	3.4%		0.1%								

	FY08-09	FY09-10	Last 5 Yr	Last 3 Yr	Last 2 Yr	Months	Actual	Total Est.	FY10-11	FY11-12
	% CHG.	% CHG.	% CHG.	% CHG.	% CHG.	Known	% CHG.	% CHG.	Explanation	% CHG.
UTILITY TAX-NAT. GAS REG.:										
NORMAL AMOUNT	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0% of Gas Prices, Prices fluctuate wildly	2.5%
NEW DEV./TAX RATE CHANGE	9.5%	-20.3%	-3.1%	-6.2%	-5.4%		-5.3%	0.0%		0.0%
TOTAL UTILITY TAX	9.5%	-20.3%	-3.1%	-6.2%	-5.4%		-5.3%	0.0%		2.5%
UTILITY TAX-NAT. GAS USE TAX:										
NORMAL AMOUNT	n/a	n/a	n/a	n/a	n/a					0.0%
NEW DEV./TAX RATE CHANGE	n/a	n/a	n/a	n/a	n/a					33.8%
TOTAL UTILITY TAX	n/a	n/a	n/a	n/a	n/a					33.8%
UTILITY TAX- WATER:										
NORMAL AMOUNT	2.0%	2.1%	0.2%	2.0%	2.0%	July-Nov.	2.0%	2.0%	2.0% increases in past due water rate increases, usage about same	2.0%
NEW DEV./TAX RATE CHANGE	28.3%	4.2%	7.5%	14.9%	16.3%		43.3%	16.2%		0.0%
TOTAL UTILITY TAX	30.3%	6.3%	7.7%	16.9%	18.3%		45.3%	18.2%		2.0%
UTILITY TAX-STATE TELECOMM:										
NORMAL AMOUNT	-1.8%	-1.6%	-3.7%	0.2%	-1.7%		-11.3%	-2.0%		2.0%
NEW DEV./TAX RATE CHANGE	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%		0.0%
TOTAL UTILITY TAX	-1.8%	-1.6%	-3.7%	0.2%	-1.7%		-11.3%	-2.0%		2.0%
TOTAL UTILITY TAX (13% of Total Rev.):										
NORMAL AMOUNT	2.4%	-3.6%	-1.5%	-4.0%	-0.6%	July-Nov.	4.0%	2.6%	Cold winter, reasonable growth	1.2%
NEW DEV./TAX RATE CHANGE	0.0%	0.0%	0.0%	0.0%	0.0%		3.9%	3.9%	New natural gas use tax	1.8%
TOTAL UTILITY TAX	2.4%	-3.6%	-1.5%	-4.0%	-0.6%		7.9%	6.5%		3.0%
STATE INCOME TAX (12% of Total Rev.):										
NORMAL AMOUNT	-4.6%	-10.3%	2.9%	-2.2%	-7.5%	July-Nov.	9.5%	4.0%	Using state estimates	4.0%
NEW DEV./TAX RATE CHANGE	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%		0.0%
TOTAL INCOME TAX	-4.6%	-10.3%	2.9%	-2.2%	-7.5%		9.5%	4.0%		4.0%
FEES, FINES & OTHER (15% of Total Rev)										
NORMAL AMOUNT	2.1%	1.2%	3.3%	3.7%	1.6%	July-Jan.	-1.6%	-1.6%	Amounts for year pretty much known	5.9%
NEW DEV./TAX RATE CHANGE	5.8%	5.6%	7.1%	5.3%	5.7%	July-Jan.	11.2%	11.2%	Amounts for year known	8.4%
TOTAL ALL REVENUES	7.9%	6.8%	10.4%	9.0%	7.3%		10.7%	9.8%		14.3%
SUBTOTAL REVENUES, BEFORE PROP TAX:										
NORMAL AMOUNT	-2.9%	-3.8%	0.0%	-1.2%	-3.3%		3.0%	2.6%		3.6%
NEW DEV./TAX RATE CHANGE	2.4%	0.6%	3.6%	1.8%	1.5%		1.0%	1.0%		0.0%
TOTAL ALL REVENUES	-0.5%	-3.2%	3.6%	0.6%	-1.8%		4.0%	3.6%		3.6%
PROPERTY TAX (24% Total Rev.):										
NORMAL AMOUNT	5.3%	3.0%	4.9%	4.9%	4.1%		0.5%	0.5%	Based on AV	1.5%
NEW DEV./TAX RATE CHANGE	-1.2%	-2.3%	1.4%	-0.1%	-1.6%		2.3%	2.1%		3.3%
TOTAL ALL REVENUES	4.1%	0.7%	6.3%	4.8%	2.5%		2.8%	2.6%		4.8%