

SULTAN CITY COUNCIL AGENDA ITEM COVER SHEET

ITEM NO: A-3
DATE: July 12, 2007
SUBJECT: General Fund Financial Crisis
Set a Public Hearing to Amend the General Fund Budget

CONTACT PERSON: Deborah Knight, City Administrator

ISSUE:

The issue before the Council is to:

1. Set a public hearing for July 26, 2007 to amend the General Fund budget to reduce anticipated revenues and increase expenditures in the General Fund.
2. Discuss alternatives to balance the General Fund budget and give direction to City staff.

STAFF RECOMMENDATION:

1. Set a public hearing for July 26, 2007 to amend the General Fund budget to reduce anticipated revenues and increase expenditures in the General Fund as outlined in Attachment A.
2. Discuss alternatives to balance the General Fund budget and give direction to City staff.
3. Direct the Finance sub-committee - Councilmembers Blair, Seehuus, Wiediger and Champaux (A) to review the issue at its July 19, 2007 meeting and return to Council with recommendations to balance the General Fund budget at the July 26, 2007 Council meeting.
4. Form a "blue ribbon" citizens advisory panel to review the City's financial situation and make long-term recommendation to the Council.

SUMMARY:

The City has six fund "types": 1) General Fund, 2) Special Revenue Funds, 3) Debt Service, 4) Capital Project, 5) Enterprise funds- water, sewer, garbage, cemetery, 6) Non-expendable Trust and Agency funds.

The City has not received forecast revenues from building permit fees, zoning and subdivision fees and plan check fees as anticipated in the adopted 2007 General Fund budget. City staff anticipate a revenue short fall of \$250,000 to \$300,000.

In addition, City staff anticipate \$150,000 to \$200,000 in unbudgeted expenses as a result of on-going internal affairs investigations in the police department and completing efforts to bring the City's Comprehensive Plan into compliance with the Growth Management Act.

This leaves the City with a short-fall in its General Fund of approximately \$400,000 to \$500,000.

The adopted General Fund budget anticipated receiving \$2,195,429 in revenues. The revised revenue estimate is \$1,800,000 to \$1,900,000.

The police services budget is \$1,044,000 including budget amendments approved by the City Council in March. The remaining budget supports planning, building, code enforcement, animal control, street lights, street and park maintenance, finance and administration.

Balancing the General Fund Budget

Whether the General Fund can be stabilized depends on the City's ability to both raise revenues in the form of new taxes (Levy Lid Lift/B&O tax) and reduce expenses. The Council should act immediately to address the problem. In order to stabilize the General Fund, City staff recommend the following suite of actions:

Raise Revenues – \$20,000 to \$120,000 in 2007/\$80,000 to \$300,000 in 2008

1. Enact a business and occupation tax effective September 1, 2007
2. Place a voter approved levy lid lift measure on the November 2007 general election ballot to restore the City's tax levy from approximately \$1.57/\$1,000 assessed value to \$2.10/\$1,000.
3. Sell available City assets such as the property behind City Hall that was purchased for future expansion.

Reduce Expenses - \$100,000 to \$200,000 in 2007/ \$200,000 to \$300,000 in 2008

The City should fund only the highest priority services. The staff recommendation is to focus on planning/economic development and public safety.

1. Phase I Wage Cuts 2007 - Move wages for positions such as the City Engineer out of the General Fund as appropriate, reduce hours of work for positions paid for out of the General Fund, and do not fill vacant position paid for out of the General Fund.

2. Phase II Wage Cuts 2008– Cut office hours from 5 days/week to 3 days/week (Tuesday – Thursday), Eliminate positions including the City Administrator.
3. Cut animal control and code enforcement services (\$15,000 – 2007/2008)
4. Cut miscellaneous expenses such as capital outlay, travel and training, etc.
5. Cut park maintenance (\$50,000 – 2007/\$80,000 – 2008)
6. Do not make the interfund loan in 2007 (\$51,000) borrowed from the utility funds during the General Fund fiscal crisis in 2003.
7. Turn off street lights (\$15,000 – 2007/\$35,000 – 2008)
8. Close the library - effective January 1, 2008 (\$97,000 – 2008)

In order to balance its General Fund, the City must both raise revenues and decrease expenses. **City staff recommend the Council adopt a suite of actions no later than its meeting on August 9, 2007.** Although, many measures to increase taxes and reduce expenses this year will not take full effect until 2008. Nonetheless, it is vital for the health of the Sultan community that every available tax measure and budget cut be enacted as soon as possible to garner the maximum effect.

Blue Ribbon Citizen Advisory Panel (CAP)

A CAP is a group of citizens who meet periodically with representatives of a City to discuss specific issues. CAPS are one proactive way that City's can improve their communication with the public and develop more responsive management policies.

CAPs typically range in size from seven to 15 members and meet on a monthly or quarterly basis with selected City officials. Panel members usually represent different segments of the community including government, businesses, neighborhood associations, environmentalists, and minorities.

City staff recommend the City Council form a CAP to review the City's financial situation and make long-term recommendation to the Council:

Mandate: Assess short- and long-term City financial situation, recommend alternatives for resolution and present to Council/Community at a future community/town hall meeting.

Term of Service: 3-4 months (however, many "answers" not yet obtained, such as the ramifications/effects of disincorporation or bankruptcy need to be available before they begin)

Number of Members: 12-13 (with at least 2 alternates)

Composition: *All of these individuals must have several years' experience in, or a substantial store of knowledge of, Sultan politics.*

- 2 - Sultan's Business community

- 2 - Current land developers
- 3 - "Regular" citizens (can/should include at least one citizen who resides outside of Sultan but who is directly impacted by its actions and decisions)
- 2 to 3 - Sultan "Public Service" agency members; i.e., one from FD5, one from the library, school, VOA, etc.
- 1 – Planning Board Member
- 1 - Council Member
- 1 - City staff member in an advisory capacity only (this may change, depending upon the subject matter being discussed)

Alternate members: Just as with juries, where alternates are appointed and attend the entire process, there should also be 2-3 non-voting commission/committee alternates who will provide continuity (when a "regular" commission/committee member cannot attend a meeting -- i.e., can fill them in on what occurred -- or whose life or biz forces them to drop out)

DISCUSSION:

Revenue Short-fall

Forecast revenues for the 2007 General Fund budget were estimated at \$2,195,429. Property taxes equal 30% of revenues. building and zoning permit fees are 20% of revenues, and sales taxes are 11.3% of revenues.

At the close of business on June 30, 2007 the City has collected 52.8% of property taxes, 61.7% of sales taxes, but only 11.8% of anticipated revenues from building and zoning permit fees.

When the City Council adopted the 2007 General Fund budget at its December 19, 2007 meeting, budgeted revenues were estimated at \$2,195,429 (Attachment B – "Budgeted Revenues"). Approximately \$418,935 of Budgeted Revenues were anticipated building permit fees (\$197,700), zoning and subdivision fees (\$84,245), and plan check fees (\$136,990). These fees were based on the City receiving and processing 70 single-family residence building permits and land use applications for 215 building lots.

Year-to-date the City has received 27 building permits only three of which were for single-family residences requiring the full range of building permit fees anticipated in the General Fund.

It is unlikely the City will meet its revenue forecast targets. City staff recommend adjusting General Fund revenues downward from \$2,195,429 to \$1,928,694. This is a reduction of \$266,735.

Unanticipated Expenses

In addition, forecast expenses for the period from July 1, 2007 through December 31, 2007 are anticipated to be approximately \$150,000 to \$200,000 greater than anticipated:

- Internal affairs investigations \$70,000
- Criminal investigation \$30,000
- Interim Police Chief salary \$30,000
- Growth management compliance \$40,000

City staff have not included contingent liabilities such as pending litigation in the calculation of unanticipated expenses.

BACKGROUND:

City Actions To-Date

At the February 22, 2007 Council meeting, staff presented a Five Year Financial Forecast to the City Council (Attachment C). In that forecast, staff recommended adjusting downward the estimated revenues from building permit fees and zoning and subdivision fees from \$418,935 to \$172,700.

In April 2007, as a result of the Five Year Financial Forecast discussion, the City Council directed staff to not fill the budgeted finance director and planning associate positions for a cost savings to the general fund of approximately \$56,000.

In May 2007, the City Council reviewed a 10-year forecast of development fee projections and adjusted anticipated building permit activity over a 10-year period to avoid budgeting for "boom and bust" cycles.

In June 2007, the City Council discussed a voter approved levy lid lift to raise an additional \$175,000 to \$200,000 in revenues to support General Fund services such as public safety.

In July 2007, the City Council will discuss long-term solutions to balance the General Fund budget.

ALTERNATIVES:

Raising Revenues

City staff recommend the following actions to raise revenues:

1. Enact a business and occupation tax effective September 1, 2007
2. Place a voter approved levy lid lift measure on the November 2007 general election ballot to restore the City's tax levy from approximately \$1.57/\$1,000 assessed value to \$2.10/\$1,000.
3. Sell available City assets such as the property behind City Hall that was purchased for future expansion.

Business and Occupation Tax

The City Council considered enacting a business and occupation tax (B&O tax) in July 2006. The purpose behind the tax, then as it is now, is to stabilize the General Fund in order to maintain basic levels of service. The proposal, returning to the City Council for consideration is adoption of a B&O tax on manufacturing, wholesale and financial institutions. In the staff report to Council dated July 13, 2006, Interim City Administrator, Lee Walton stated,

"The B&O alternative is clearly the most appropriate since it is a very standard tax commonly used in many Washington cities. Also, as proposed, this tax would impact only the largest business in the City, some of which are not subject to the sales tax. Since the City is not currently privy to all sales tax reported to the State Department of Revenue, the amount of revenue that will be produced by this tax is difficult to estimate. Our best guesstimate is that a rate of 0.002% would bring in between \$85,000 and \$100,000 annually."

If the proposed B&O tax were enacted September 1, 2007, the first quarterly payment would be due December 31, 2007. Realistically, the city might expect to collect \$20,000 to \$25,000 in revenues in January 2008. Attachment D is a copy of the proposed B&O tax considered by the City Council in July 2006.

Voter Approved Levy Lid Lift

With the passage of Initiative 747, there are only two ways for a jurisdiction to increase property taxes by more than one percent. Some jurisdictions have taken less than the maximum increase they could have in the past and have "banked" capacity that they can use. The City of Sultan does not have "banked" capacity. The other way to increase property taxes by more than one percent is to do a voter approved levy lid lift under RCW 84.55.050.

A voter approved levy lid lift could raise between \$175,000 to \$200,000 in additional revenues. The maximum length of time for a lid lift is six years.

The City has a maximum tax rate of \$3.60 per thousand. The current tax rate is \$1.573. The City's assessed value is \$401,869,602.

The Fire District has a maximum tax rate of \$1.50 per thousand.

\$3.60 City Rate
<\$1.50> Fire District

\$2.10 maximum rate City can charge

<\$1.57> current City rate

= .52 x \$401,869,602/\$1,000 assessed value = \$208,972 additional revenues per year.

\$.52/\$1,000 assessed value = \$.52 x 100,000 home = \$52 per year additional taxes.

The first available election is the General Election in November 2007. The City Council must submit a ballot proposition to the County Auditor's Office no later than August 14, 2007 in order to have the lid lift on the November 2007 ballot. If the ballot measure is approved by the voters, this approach would provide the City with revenues in 2008. The drawback to this approach is that there may not be enough time to build community support for the tax increase.

Putting the measure on the February 2008 primary will allow more time to build consensus but revenues would be delayed until 2009.

The City Council will discuss this issue under separate cover at its July 12, 2007 meeting.

Sell Available City Assets

The City owns a number of properties including the Post Office, future City Hall expansion site on Alder adjacent to the Fire Department, and the Old City Hall complex currently rented to the Boys and Girls Club and Food Bank.

City staff does not recommend selling the Post Office since the lease is used to pay the bonds on the City Hall building. Selling other properties could raise \$50,000 to \$100,000 in revenues. While this provides a short-term fix to close the current budget gap, selling city assets is not a long-term solution to balance the General Fund.

Interfund Borrowing

Interfund borrowing allows the City to in effect borrow money from itself. In xxxx, the Sultan City Council approved an interfund loan from the Utility Fund (Water/Sewer) to the General Fund in order to address a budget short-fall in the General Fund similar to the situation currently facing the City.

Interfund borrowing is preferred to borrowing money from the bank since the interest rate is set by the City rather than outside lenders so the interest is more favorable. This is a good solution if the City has a healthy General Fund with sufficient revenues to meet operating needs and loan payments.

The City received an audit finding from the State Auditor for not paying back the loan as required by law. The loan payment due this year is \$51,000. City staff are recommending the City not make this year's loan payment in order to help balance the General Fund.

Interfund loans take money from Enterprise funds that need the money for their utilities. Borrowing from the Enterprise funds undermine what Sultan really needs - reliable infrastructure. City staff do not recommend interfund borrowing as a solution for the City's current fiscal crisis in the general fund.

Raise Fees and Initiate New Fees

The City can charge fees for a wide variety of services supported by the General Fund. These can include all kinds of different things. Some examples are:

- Planning and Engineering fees - The planning and engineering functions of the City charge applicants for development to review the plans and advise on such things as the requirements for making the planned improvements. A permit fee is very common in most cities.
- Park and recreation fees - Many cities have added fees for various park department services. The most common are classes, swimming pool fees, special facility use fees and others.

Cities cannot make a profit on the fees charged to customers. Fees can include both direct and indirect costs. The City Council may want to consider funding a fee study in 2008 to ensure that the City's fees are covering the cost of services.

The study could include a review of all City services and recommendations for establishing additional fees.

Raise Impact Fees

Impact fees are part of the Capital Budget and do not support the General Fund. While impact fees may need to be increased to cover the cost of infrastructure improvements for new development this is a separate issue outside of the discussion of the General Fund.

Impact fees are charges assessed by local governments against new development projects that attempt to recover the cost incurred by government in providing the public facilities required to serve the new development. Impact fees are only used to fund

facilities, such as roads, schools, and parks, that are directly associated with the new development.

They may be used to pay the proportionate share of the cost of public facilities that benefit the new development; however, impact fees cannot be used to correct existing deficiencies in public facilities.

Bankruptcy and Disincorporation

Municipal bankruptcy is covered under Chapter 9 of Title 11, the United States Bankruptcy Code and municipal disincorporation is covered under Chapter 35A.15 and 35.07 of the Revised Code of Washington (RCW).

City staff are not aware of any Washington municipal corporation filing for relief ever under the Federal Bankruptcy Code.

There may be several reasons for avoiding bankruptcy. First, there is a natural sense that Federal Court is not where the City would want to resolve its General Fund crisis. Second, and perhaps more important, besides the stigma of resolving the issue in Federal Court, the problem is the relief sought in Federal Court - the so-called automatic stay does not provide much benefit to a City, and certainly would provide no benefit to Sultan at this time. At this moment, there is no creditor at the door threatening to take the City's police cars, or to padlock the Waste Water Treatment Plant and to collect customer accounts. Bottom line, entities get aggressive creditor protection in Federal Court, and at this point, that is not part of Sultan's current plight.

As to disincorporation, no City has disincorporated since 1965, but an article found on the Municipal Research website speculates that all of the Eyeman tax initiatives may have some cities considering disincorporation.

Disincorporation can be initiated by council resolution, and leads to a majority takes all special election.

If the vote is to disincorporate, a receiver is elected, and things such as roads revert to the state. The receiver has the same taxing authority (but not more) than the City. Assets are liquidated, revenues are collected, debts are paid and the City goes away (eventually).

There is the possibility of Boundary Review Board review (and perhaps a decision to deny disincorporation), and there is nothing to indicate how the Growth Management Act and the Hearings Board fits into this scenario. Needless to say the receiver will be expected to be paid, so it is hard to balance that expected cost with the presumed cost savings that a variety of City offices would go away. There could be a period of time where City offices continue, and are expenses of the receivership, or a period of time where services are contracted by the receiver.

State disincorporation and receivership slightly less stigmatizes Sultan, but the bottom line is that the City if it goes this way will be unique, and will not improve its current and immediate problem. In effect it will transfer its problems to a third party (a receiver) and probably the courts (perhaps adding costs along the way). While this is a policy decision for the City Council, it does not seem to be a good policy choice at this time.

Filing for bankruptcy protection, or pursuing disincorporation passes the problem off without addressing the underlying issue. In effect, it seems the easy way out.

ANALYSIS:

For the last several years, the City has been dependent on building and zoning permit fees to balance the General Fund budget. Revenues from building and zoning permit fees are volatile and difficult to forecast since market conditions, local and regional economic activity and developer business decisions are outside of the control of the City.

The General Fund was balanced on anticipated building and zoning fees. Without these fees the City must consider either raising additional revenues or cutting expenses in order to balance the General Fund.

If the City of Sultan is going to achieve its long-term vision of being a vibrant community, residents are going to have to rally together to tax themselves and focus the City's resources on planning and economic development for at least the next two years. In order to survive this current crisis, the community and the City Council need to make tough choices.

As Jeff Cofer, local business owner and Planning Board member recently stated, "If you keep doing what you do, you keep getting what you got."

It is time for the Sultan community and the City Council to do something different.

RECOMMENDED ACTION:

1. Set a public hearing for July 26, 2007 to amend the General Fund budget to reduce anticipated revenues and increase expenditures in the General Fund as outlined in Attachment A.
2. Discuss alternatives to balance the General Fund budget and give direction to City staff.
3. Direct the Finance sub-committee - Councilmembers Blair, Seehuus, Wiediger and Champaux (A) to review the issue at its July 19, 2007 meeting and return to Council with recommendations to balance the General Fund budget at the July 26, 2007 Council meeting.

4. Form a "blue ribbon" citizens commission to review the City's financial situation and make long-term recommendation to the Council.

ATTACHMENTS:

Attachment A – General Fund Line Item Changes Summary

Attachment B – Budgeted Revenues

Attachment C – Five Year Financial Forecast

Attachment D – Proposed B&O tax considered by Council in July 2006

COUNCIL ACTION:

DATE:

General Fund Line Item Changes Summary Worksheet

Revenues		Adopted	Amended	Difference
001-000-322-10-000	Buildings, Structures, Equipment	\$182,700.00	\$82,700.00	-\$100,000.00
001-000-322-10-010	Permits - Other	\$15,000.00	\$7,500.00	-\$7,500.00
001-000-345-81-000	Zoning and Subdivision Fees	\$84,245.00	\$30,000.00	-\$54,245.00
001-000-345-83-000	Plan Check Fees	\$136,990.00	\$37,000.00	-\$99,990.00
001-000-353-10-030	Violations Bureau	\$15,000.00	\$10,000.00	-\$5,000.00
		\$433,935.00	\$167,200.00	-\$266,735.00
	Sale of Property	0	\$100,000.00	\$100,000.00
Expenditures		Adopted	Amended	Difference
	Wages	\$229,336.00	\$164,421.00	-\$64,915.00
	Animal Control	\$20,000.00	\$5,000.00	-\$15,000.00
	Misc Expense	\$70,000.00	\$35,000.00	-\$35,000.00
	Parks		\$50,000.00	-\$50,000.00
	Interfund Loan	\$51,100.00	\$0.00	-\$51,200.00
	TOTAL CUTS			-\$216,115.00
	Legal Fees			\$200,000.00
	Prothman			\$30,000.00
	TOTAL ADD ONS			\$230,000.00
	ADDITIONAL COSTS OVER CUTS			\$13,985.00
	PROBLEM			-\$280,720.00

General Ledger Revenue Analysis

User: laura
Printed: 07/02/2007 - 1:38 P
Period 1 to 6, 2007



Attachment 1 B

Account Number	Description	Budgeted Revenue	Period Revenue	YTD Revenue	Uncollected Balance	Percent Received
001	GENERAL FUND					
001-000-308-10-000	Beginning Fund Balance	0.00	0.00	58,993.92	(58,993.92)	0.00
001-000-311-10-000	Real and Personal Property Tax	566,663.00	299,720.36	299,720.36	266,942.64	52.89
001-000-313-10-000	Local and Retail Sales and Use	250,000.00	154,461.15	154,461.15	95,538.85	61.78
001-000-313-70-010	Sales Tax - Criminal Justice F	64,283.00	35,343.36	35,343.36	28,939.64	54.98
001-000-316-41-000	B & O Electric	122,373.00	69,207.19	69,207.19	53,165.81	56.55
001-000-316-43-000	B & O Gas	60,337.00	47,526.36	47,526.36	12,810.64	78.77
001-000-316-46-000	Cable Franchise Fees	33,265.00	19,340.91	19,340.91	13,924.09	58.14
001-000-316-46-001	B & O Cable	42,000.00	38,053.40	38,053.40	3,946.60	90.60
001-000-316-47-000	B & O Telephone	79,549.00	44,218.98	44,218.98	35,330.02	55.59
001-000-316-72-000	Water Utility Tax	34,640.00	20,352.20	20,352.20	14,287.80	58.75
001-000-316-74-000	Sewer Utility Tax	48,684.00	26,478.39	26,478.39	22,205.61	54.39
001-000-316-75-000	Garbage Utility Tax	25,872.00	12,115.08	12,115.08	13,756.92	46.83
001-000-317-50-000	Gambling Tax	1,625.00	557.99	557.99	1,067.01	34.34
001-000-319-16-000	Property Tax Interest	960.00	174.93	174.93	785.07	18.22
001-000-321-90-000	Business License	12,000.00	9,091.97	9,091.97	2,908.03	75.77
001-000-322-10-000	Buildings, Structures, Equipme	182,700.00	18,071.50	18,071.50	164,628.50	9.89
001-000-322-10-010	Permits - Other	15,000.00	4,066.00	4,066.00	10,934.00	27.11
001-000-322-30-000	Animal Licenses	300.00	0.00	0.00	300.00	0.00
001-000-322-80-000	Penalties/L and Use Violations	0.00	0.00	0.00	0.00	0.00
001-000-322-90-000	Non-Business Permits	450.00	0.00	0.00	450.00	0.00
001-000-322-90-010	Alarm System Fees	0.00	0.00	0.00	0.00	0.00
001-000-331-16-000	Police Grants	0.00	0.00	0.00	0.00	0.00
001-000-334-01-030	CTED - Planning Grants	21,500.00	0.00	0.00	21,500.00	0.00
001-000-334-03-030	Flood Management Plan Grant	0.00	0.00	0.00	0.00	0.00
001-000-334-03-510	WSTC Mini Grants	4,000.00	2,430.00	2,430.00	1,570.00	60.75
001-000-335-03-910	PUD Privilege Tax	25,500.00	0.00	0.00	25,500.00	0.00
001-000-336-04-220	Local Government Assistance	0.00	58,994.25	58,994.25	(58,994.25)	0.00
001-000-336-06-210	Criminal Justice Funding	1,000.00	500.00	500.00	500.00	50.00
001-000-336-06-220	DCD Police Protection Grant	0.00	0.00	0.00	0.00	0.00
001-000-336-06-260	CJ Special Programs	2,400.00	1,111.92	1,111.92	1,288.08	46.33
001-000-336-06-510	DUI Cities	800.00	613.43	613.43	186.57	76.68
001-000-336-06-850	Equalization Sales Tax	0.00	0.00	0.00	0.00	0.00
001-000-336-06-870	City Hardship Assistance	106,000.00	0.00	0.00	106,000.00	0.00

Account Number	Description	Budgeted Revenue	Period Revenue	YTD Revenue	Uncollected Balance	Percent Received
001-000-336-06-940	Liquor Excise Tax	18,959.00	10,001.32	10,001.32	8,957.68	52.75
001-000-336-06-950	Liquor Board Profits	33,034.00	17,802.20	17,802.20	15,231.80	53.89
001-000-341-50-000	Sale of Maps/Publications	700.00	37.35	37.35	662.65	5.34
001-000-341-60-000	Certifications/Photocopies	900.00	683.20	683.20	216.80	75.91
001-000-341-60-010	Law Enforcement Copies/Reports	850.00	1,546.40	1,546.40	(696.40)	181.93
001-000-341-91-000	Candidate Filing Fees	0.00	0.00	0.00	0.00	0.00
001-000-341-96-000	Civil Service Testing	0.00	0.00	0.00	0.00	0.00
001-000-341-99-000	Passport Fees	12,000.00	17,942.65	17,942.65	(5,942.65)	149.52
001-000-342-10-000	Law Enforcement - Service/Serv	850.00	340.00	340.00	510.00	40.00
001-000-343-19-000	Other Environment Protection F	4,000.00	1,100.00	1,100.00	2,900.00	27.50
001-000-343-20-020	Prof - Hearing Examiner	7,500.00	0.00	0.00	7,500.00	0.00
001-000-343-20-030	Consultant Review Deposit	40,000.00	2,000.00	2,000.00	38,000.00	5.00
001-000-343-93-000	Animal Control Fees	0.00	0.00	0.00	0.00	0.00
001-000-345-81-000	Zoning and Subdivision Fees	84,245.00	20,150.00	20,150.00	64,095.00	23.92
001-000-345-83-000	Plan Check Fees	136,990.00	7,269.00	7,269.00	129,721.00	5.31
001-000-353-10-010	District Court	55,000.00	31,234.42	31,234.42	23,765.58	56.79
001-000-353-10-020	Local Infraction Refund	0.00	0.00	0.00	0.00	0.00
001-000-353-10-030	Violations Bureau	15,000.00	2,529.81	2,529.81	12,470.19	16.87
001-000-354-10-000	Parking Infractions	0.00	0.00	0.00	0.00	0.00
001-000-359-90-000	Animal Control Fines	150.00	0.00	0.00	150.00	0.00
001-000-361-11-000	Investment Interest	20,000.00	5,197.23	5,197.23	14,802.77	25.99
001-000-361-40-000	Sales Tax Interest	1,500.00	743.39	743.39	756.61	49.56
001-000-362-40-000	Rents and Royalties	7,000.00	3,875.00	3,875.00	3,125.00	55.36
001-000-367-11-010	Contributions/Donations	10,000.00	4,250.00	4,250.00	5,750.00	42.50
001-000-367-11-020	WASPC Grants	0.00	0.00	0.00	0.00	0.00
001-000-369-20-000	Unclaimed Property	0.00	0.00	0.00	0.00	0.00
001-000-369-30-000	Confiscated and Forfeited Prop	0.00	0.00	0.00	0.00	0.00
001-000-369-40-000	Judgements and Settlements	1,500.00	1,288.71	1,288.71	211.29	85.91
001-000-369-81-000	Cash Overages and Shortages	0.00	(3.17)	(3.17)	3.17	0.00
001-000-369-90-000	NSF Check Fee	1,000.00	825.00	825.00	175.00	82.50
001-000-369-90-010	Miscellaneous Income	5,000.00	1,048.70	1,048.70	3,951.30	20.97
001-000-369-90-500	Administration Fees	7,350.00	1,050.00	1,050.00	6,300.00	14.29
001-000-381-20-000	Interfund Loan Payment Receive	0.00	0.00	0.00	0.00	0.00
001-000-395-10-000	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
001-000-397-10-000	Operating Transfer In	30,000.00	0.00	0.00	30,000.00	0.00
001 Totals:		2,195,429.00	993,340.58	1,052,334.50	1,143,094.50	47.93

Account Number	Description	Budgeted Revenue	Period Revenue	YTD Revenue	Uncollected Balance	Percent Received
	Report Totals:	2,195,429.00	993,340.58	1,052,334.50	1,143,094.50	47.93