



Twenty-two revenue accounts represent over 90 percent of General Fund revenue. This report highlights these accounts to provide a better understanding of the General Fund's overall revenue performance. Listed below are 2011-2017 actuals and 2018 Q3 YTD actuals. Revenues marked with an asterisk (*) post 1 month in arrears.

Account	Description (100A No.)	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Revised Budget	2018 Q3 YTD Actuals	2018 Q3 YTD % of Revised Budget
311000	Sales and Use Tax (1.2)*	441,186,827	451,351,929	493,002,462	555,427,646	581,922,171	612,701,670	656,530,921	692,303,862	423,693,017	61.2%
301000	Property Taxes (1.1)	67,523,845	71,592,970	105,655,240	108,225,243	108,764,399	117,415,514	120,291,704	128,786,893	128,913,291	100.1%
430800	Billings For Services (3.7)	46,890,530	49,893,045	48,139,008	49,718,773	52,760,926	55,785,543	56,513,509	59,891,285	34,516,616	57.6%
322000	Occupational Privilege Tax (1.4)*	40,959,554	43,172,684	44,503,892	46,437,664	48,292,453	48,858,759	50,954,965	51,974,064	32,662,092	62.8%
382100	Parking Fines-Cash/Credit Card (3.2)	27,876,886	28,451,799	30,494,290	29,583,382	30,357,091	31,747,500	27,466,003	27,441,250	19,441,077	70.8%
492500	Transfers In/ Excise Tax Bonds (4.2)	22,593,518	26,721,985	29,262,397	36,760,977	46,425,668	38,581,698	39,803,527	39,066,165	0	0.0%
325100	Xcel Franchise Fee (3.4)*	21,493,659	20,344,323	22,371,885	21,233,390	24,545,391	21,500,000	22,424,791	22,257,231	13,274,872	59.6%
324200	Motor Vehicle Ownership Tax/Fee (1.5)	17,139,671	19,783,847	20,999,533	23,943,932	26,647,260	27,000,100	30,793,180	30,793,180	21,559,650	70.0%
341200	Highway User Tax (2.2)*	16,428,645	16,557,119	16,872,100	18,687,827	19,008,682	19,843,403	20,264,841	21,829,621	20,607,658	94.4%
433400	Indirect Cost Reimbursement (3.7)	16,251,645	17,651,522	18,634,752	18,438,617	18,850,551	18,488,600	20,139,932	20,134,328	154,553	0.8%
321000	Lodgers Tax (1.3)*	15,202,633	15,898,081	17,601,972	21,061,638	23,072,389	24,226,008	32,146,231	30,312,168	21,242,211	70.1%
380300	Traffic Court Fines (3.2)	14,956,519	14,060,382	13,944,066	12,932,333	11,161,817	10,900,000	10,000,392	9,900,000	7,289,603	73.6%
435704	Parking Meters (3.6)	9,669,659	10,683,195	11,153,374	11,847,857	12,245,688	13,037,000	12,347,265	12,500,000	9,134,346	73.1%
382000	Photo Radar Traffic Fines (3.2)	7,276,047	5,819,165	6,522,404	5,598,067	7,478,689	5,900,000	4,118,794	4,500,000	3,520,856	78.2%
376630	Street Occupancy Permit (3.1)	6,197,234	4,810,680	9,498,268	12,479,279	14,465,741	14,066,667	17,878,739	17,000,000	12,075,828	71.0%
370800	Cable TV Franchise Fees (3.25)	6,173,074	6,608,627	6,841,059	7,429,026	7,724,947	8,285,668	8,514,212	7,050,604	3,614,860	51.3%
43570X	Parking Lot - Cash/Credit/Monthly (3.6)	5,058,879	5,524,538	6,330,163	6,490,464	6,763,870	7,200,000	8,263,353	7,365,000	5,728,866	77.8%
371000	Construction/Excavation Permit (3.1)	4,618,516	6,801,800	8,229,820	8,671,887	13,041,534	11,000,000	14,376,126	15,500,000	10,093,981	65.1%
342206	Motor Vehicle License Fees (2.6)	4,409,379	4,586,325	4,701,558	5,020,362	5,141,536	5,033,800	5,360,687	5,587,857	4,124,574	73.8%
404900	Plan Checking (3.4)	3,926,797	6,583,384	6,913,725	7,394,527	9,977,639	11,755,000	9,468,070	10,555,000	7,921,448	75.0%
402300	Recorder Fees (3.4)	3,313,618	4,305,175	4,404,433	3,501,942	4,336,484	4,000,000	4,084,595	4,150,000	2,874,527	69.3%
466100	Investment Income (3.3)	3,108,055	3,351,569	3,226,990	4,263,648	6,499,361	8,006,284	8,775,875	10,048,952	8,083,070	80.4%
Total Top 22 Revenue Sources		802,255,190	834,554,142	929,303,390	1,015,148,480	1,079,484,287	1,115,333,214	1,180,517,711	1,228,947,460	790,526,994	64.3%
Total General Fund Revenues		903,102,166	934,667,308	1,035,837,704	1,124,674,402	1,204,289,473	1,238,208,804	1,309,433,325	1,353,526,208	880,240,855	65.0%
Top 22 as a % of Total General Fund		89%	89%	90%	90%	90%	90%	90%	91%	90%	

Source: PeopleSoft queries and Questica.



Twenty-two revenue accounts represent over 90 percent of General Fund revenue. This report highlights these accounts to provide a better understanding of the General Fund's overall revenue performance. Listed below are 2011-2017 actuals and 2018 Q2 YTD actuals. Revenues marked with an asterisk (*) post 1 month in arrears.

Account	Description (100A No.)	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Revised Budget	2018 Q2 YTD Actuals	2018 Q2 YTD % of Revised Budget
311000	Sales and Use Tax (1.2)*	441,186,827	451,351,929	493,002,462	555,427,646	581,922,171	612,701,670	656,530,921	692,303,862	251,327,044	36.3%
301000	Property Taxes (1.1)	67,523,845	71,592,970	105,655,240	108,225,243	108,764,399	117,415,514	120,291,704	128,786,893	125,737,884	97.6%
430800	Billings For Services (3.7)	46,890,530	49,893,045	48,139,008	49,718,773	52,760,926	55,785,543	56,513,509	59,891,285	21,142,025	35.3%
322000	Occupational Privilege Tax (1.4)*	40,959,554	43,172,684	44,503,892	46,437,664	48,292,453	48,858,759	50,954,965	51,974,064	19,601,663	37.7%
382100	Parking Fines-Cash/Credit Card (3.2)	27,876,886	28,451,799	30,494,290	29,583,382	30,357,091	31,747,500	27,466,003	27,441,250	12,184,940	44.4%
492500	Transfers In/ Excise Tax Bonds (4.2)	22,593,518	26,721,985	29,262,397	36,760,977	46,425,668	38,581,698	39,803,527	39,066,165	0	0.0%
325100	Xcel Franchise Fee (3.4)*	21,493,659	20,344,323	22,371,885	21,233,390	24,545,391	21,500,000	22,424,791	22,257,231	9,600,908	43.1%
324200	Motor Vehicle Ownership Tax/Fee (1.5)	17,139,671	19,783,847	20,999,533	23,943,932	26,647,260	27,000,100	30,793,180	30,793,180	14,586,774	47.4%
341200	Highway User Tax (2.2)*	16,428,645	16,557,119	16,872,100	18,687,827	19,008,682	19,843,403	20,264,841	21,829,621	8,315,929	38.1%
433400	Indirect Cost Reimbursement (3.7)	16,251,645	17,651,522	18,634,752	18,438,617	18,850,551	18,488,600	20,139,932	20,134,328	95,162	0.5%
321000	Lodgers Tax (1.3)*	15,202,633	15,898,081	17,601,972	21,061,638	23,072,389	24,226,008	32,146,231	30,312,168	11,233,349	37.1%
380300	Traffic Court Fines (3.2)	14,956,519	14,060,382	13,944,066	12,932,333	11,161,817	10,900,000	10,000,392	9,900,000	4,912,575	49.6%
435704	Parking Meters (3.6)	9,669,659	10,683,195	11,153,374	11,847,857	12,245,688	13,037,000	12,347,265	12,500,000	6,104,383	48.8%
382000	Photo Radar Traffic Fines (3.2)	7,276,047	5,819,165	6,522,404	5,598,067	7,478,689	5,900,000	4,118,794	4,500,000	2,276,579	50.6%
376630	Street Occupancy Permit (3.1)	6,197,234	4,810,680	9,498,268	12,479,279	14,465,741	14,066,667	17,878,739	17,000,000	7,886,748	46.4%
370800	Cable TV Franchise Fees (3.25)	6,173,074	6,608,627	6,841,059	7,429,026	7,724,947	8,285,668	8,514,212	7,050,604	1,762,651	25.0%
43570X	Parking Lot - Cash/Credit/Monthly (3.6)	5,058,879	5,524,538	6,330,163	6,490,464	6,763,870	7,200,000	8,263,353	7,365,000	3,937,719	53.5%
371000	Construction/Excavation Permit (3.1)	4,618,516	6,801,800	8,229,820	8,671,887	13,041,534	11,000,000	14,376,126	15,500,000	6,920,637	44.6%
342206	Motor Vehicle License Fees (2.6)	4,409,379	4,586,325	4,701,558	5,020,362	5,141,536	5,033,800	5,360,687	5,587,857	2,842,574	50.9%
404900	Plan Checking (3.4)	3,926,797	6,583,384	6,913,725	7,394,527	9,977,639	11,755,000	9,468,070	10,555,000	5,117,881	48.5%
402300	Recorder Fees (3.4)	3,313,618	4,305,175	4,404,433	3,501,942	4,336,484	4,000,000	4,084,595	4,150,000	1,900,758	45.8%
466100	Investment Income (3.3)	3,108,055	3,351,569	3,226,990	4,263,648	6,499,361	8,006,284	8,775,875	10,048,952	4,643,353	46.2%
Total Top 22 Revenue Sources		802,255,190	834,554,142	929,303,390	1,015,148,480	1,079,484,287	1,115,333,214	1,180,517,711	1,228,947,460	522,131,535	42.5%
Total General Fund Revenues		903,102,166	934,667,308	1,035,837,704	1,124,674,402	1,204,289,473	1,238,208,804	1,309,433,325	1,353,526,208	581,218,492	42.9%
Top 22 as a % of Total General Fund		89%	89%	90%	90%	90%	90%	90%	91%	90%	

Source: PeopleSoft queries and Questica.



Twenty-two revenue accounts represent over 90 percent of General Fund revenue. This report highlights these accounts to provide a better understanding of the General Fund's overall revenue performance. Listed below are 2011-2017 actuals and 2018 Q1 YTD actuals. Revenues marked with an asterisk (*) post 1 month in arrears.

Account	Description (100A No.)	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Revised Budget	2018 Q1 YTD Actuals	2018 Q1 YTD % of Revised Budget
311000	Sales and Use Tax (1.2)*	441,186,827	451,351,929	493,002,462	555,427,646	581,922,171	612,701,670	656,530,921	692,303,862	91,489,479	13.2%
301000	Property Taxes (1.1)	67,523,845	71,592,970	105,655,240	108,225,243	108,764,399	117,415,514	120,291,704	128,786,893	58,098,775	45.1%
430800	Billings For Services (3.7)	46,890,530	49,893,045	48,139,008	49,718,773	52,760,926	55,785,543	56,513,509	59,891,285	2,754,186	4.6%
322000	Occupational Privilege Tax (1.4)*	40,959,554	43,172,684	44,503,892	46,437,664	48,292,453	48,858,759	50,954,965	51,974,064	6,687,634	12.9%
382100	Parking Fines-Cash/Credit Card (3.2)	27,876,886	28,451,799	30,494,290	29,583,382	30,357,091	31,747,500	27,466,003	27,441,250	5,412,218	19.7%
492500	Transfers In/ Excise Tax Bonds (4.2)	22,593,518	26,721,985	29,262,397	36,760,977	46,425,668	38,581,698	39,803,527	39,066,165	0	0.0%
325100	Xcel Franchise Fee (3.4)*	21,493,659	20,344,323	22,371,885	21,233,390	24,545,391	21,500,000	22,424,791	22,257,231	4,271,519	19.2%
324200	Motor Vehicle Ownership Tax/Fee (1.5)	17,139,671	19,783,847	20,999,533	23,943,932	26,647,260	27,000,100	30,793,180	30,793,180	7,212,206	23.4%
341200	Highway User Tax (2.2)*	16,428,645	16,557,119	16,872,100	18,687,827	19,008,682	19,843,403	20,264,841	21,829,621	3,362,419	15.4%
433400	Indirect Cost Reimbursement (3.7)	16,251,645	17,651,522	18,634,752	18,438,617	18,850,551	18,488,600	20,139,932	20,134,328	22,770	0.1%
321000	Lodgers Tax (1.3)*	15,202,633	15,898,081	17,601,972	21,061,638	23,072,389	24,226,008	32,146,231	30,312,168	3,655,716	12.1%
380300	Traffic Court Fines (3.2)	14,956,519	14,060,382	13,944,066	12,932,333	11,161,817	10,900,000	10,000,392	9,900,000	2,421,801	24.5%
435704	Parking Meters (3.6)	9,669,659	10,683,195	11,153,374	11,847,857	12,245,688	13,037,000	12,347,265	12,500,000	2,995,363	24.0%
382000	Photo Radar Traffic Fines (3.2)	7,276,047	5,819,165	6,522,404	5,598,067	7,478,689	5,900,000	4,118,794	4,500,000	1,147,664	25.5%
376630	Street Occupancy Permit (3.1)	6,197,234	4,810,680	9,498,268	12,479,279	14,465,741	14,066,667	17,878,739	17,000,000	3,623,806	21.3%
370800	Cable TV Franchise Fees (3.25)	6,173,074	6,608,627	6,841,059	7,429,026	7,724,947	8,285,668	8,514,212	7,050,604	0	0.0%
43570X	Parking Lot - Cash/Credit/Monthly (3.6)	5,058,879	5,524,538	6,330,163	6,490,464	6,763,870	7,200,000	8,263,353	7,365,000	1,999,160	27.1%
371000	Construction/Excavation Permit (3.1)	4,618,516	6,801,800	8,229,820	8,671,887	13,041,534	11,000,000	14,376,126	15,500,000	4,288,824	27.7%
342206	Motor Vehicle License Fees (2.6)	4,409,379	4,586,325	4,701,558	5,020,362	5,141,536	5,033,800	5,360,687	5,587,857	1,475,658	26.4%
404900	Plan Checking (3.4)	3,926,797	6,583,384	6,913,725	7,394,527	9,977,639	11,755,000	9,468,070	10,555,000	2,578,922	24.4%
402300	Recorder Fees (3.4)	3,313,618	4,305,175	4,404,433	3,501,942	4,336,484	4,000,000	4,084,595	4,150,000	900,201	21.7%
466100	Investment Income (3.3)	3,108,055	3,351,569	3,226,990	4,263,648	6,499,361	8,006,284	8,775,875	10,048,952	0	0.0%
Total Top 22 Revenue Sources		802,255,190	834,554,142	929,303,390	1,015,148,480	1,079,484,287	1,115,333,214	1,180,517,711	1,228,947,460	204,398,319	16.6%
Total General Fund Revenues		903,102,166	934,667,308	1,035,837,704	1,124,674,402	1,204,289,473	1,238,208,804	1,309,433,325	1,353,526,208	232,729,088	17.2%
Top 22 as a % of Total General Fund		89%	89%	90%	90%	90%	90%	90%	91%	88%	

Source: PeopleSoft queries and Questica.



Twenty-two revenue accounts represent over 90 percent of General Fund revenue. This report highlights these accounts to provide a better understanding of the General Fund's overall revenue performance. Listed below are 2011-2016 actuals and 2017 Q4 YTD actuals as a percentage of the 2017 revised budget. Revenues marked with an asterisk (*) post 1 month in arrears.

Account	Description (100A No.)	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Revised Budget	2017 Q4 YTD Actuals	2017 Q4 YTD % of Revised Budget
311000	Sales and Use Tax (1.2)*	441,186,827	451,351,929	493,002,462	555,427,646	581,922,171	612,701,670	646,236,402	656,530,921	101.6%
301000	Property Taxes (1.1)	67,523,845	71,592,970	105,655,240	108,225,243	108,764,399	117,415,514	118,568,935	120,291,704	101.5%
430800	Billings For Services (3.7)	46,890,530	49,893,045	48,139,008	49,718,773	52,760,926	55,785,543	59,555,939	56,513,509	94.9%
322000	Occupational Privilege Tax (1.4)*	40,959,554	43,172,684	44,503,892	46,437,664	48,292,453	48,858,759	51,493,102	50,954,965	99.0%
382100	Parking Fines-Cash/Credit Card (3.2)	27,876,886	28,451,799	30,494,290	29,583,382	30,357,091	31,747,500	28,800,000	27,466,003	95.4%
492500	Transfers In/ Excise Tax Bonds (4.2)	22,593,518	26,721,985	29,262,397	36,760,977	46,425,668	38,581,698	39,803,527	39,803,527	100.0%
325100	Xcel Franchise Fee (3.4)*	21,493,659	20,344,323	22,371,885	21,233,390	24,545,391	21,500,000	22,519,342	22,424,791	99.6%
324200	Motor Vehicle Ownership Tax/Fee (1.5)	17,139,671	19,783,847	20,999,533	23,943,932	26,647,260	27,000,100	29,375,861	30,793,180	104.8%
341200	Highway User Tax (2.2)*	16,428,645	16,557,119	16,872,100	18,687,827	19,008,682	19,843,403	21,093,822	20,264,841	96.1%
433400	Indirect Cost Reimbursement (3.7)	16,251,645	17,651,522	18,634,752	18,438,617	18,850,551	18,488,600	19,383,571	20,139,932	103.9%
321000	Lodgers Tax (1.3)*	15,202,633	15,898,081	17,601,972	21,061,638	23,072,389	24,226,008	26,407,011	32,146,231	121.7%
380300	Traffic Court Fines (3.2)	14,956,519	14,060,382	13,944,066	12,932,333	11,161,817	10,900,000	9,700,000	10,000,392	103.1%
435704	Parking Meters (3.6)	9,669,659	10,683,195	11,153,374	11,847,857	12,245,688	13,037,000	13,400,000	12,347,265	92.1%
382000	Photo Radar Traffic Fines (3.2)	7,276,047	5,819,165	6,522,404	5,598,067	7,478,689	5,900,000	6,179,924	4,118,794	66.6%
376630	Street Occupancy Permit (3.1)	6,197,234	4,810,680	9,498,268	12,479,279	14,465,741	14,066,667	15,066,667	17,878,739	118.7%
370800	Cable TV Franchise Fees (3.25)	6,173,074	6,608,627	6,841,059	7,429,026	7,724,947	8,285,668	8,773,453	8,514,212	97.0%
43570X	Parking Lot - Cash/Credit/Monthly (3.6)	5,058,879	5,524,538	6,330,163	6,490,464	6,763,870	7,200,000	7,365,000	8,263,353	112.2%
371000	Construction/Excavation Permit (3.1)	4,618,516	6,801,800	8,229,820	8,671,887	13,041,534	11,000,000	16,000,000	14,376,126	89.9%
342206	Motor Vehicle License Fees (2.6)	4,409,379	4,586,325	4,701,558	5,020,362	5,141,536	5,033,800	5,303,929	5,360,687	101.1%
404900	Plan Checking (3.4)	3,926,797	6,583,384	6,913,725	7,394,527	9,977,639	11,755,000	9,755,000	9,468,070	97.1%
402300	Recorder Fees (3.4)	3,313,618	4,305,175	4,404,433	3,501,942	4,336,484	4,000,000	4,400,000	4,084,595	92.8%
466100	Investment Income (3.3)	3,108,055	3,351,569	3,226,990	4,263,648	6,499,361	8,006,284	9,468,051	8,775,875	92.7%
Total Top 22 Revenue Sources		802,255,190	834,554,142	929,303,390	1,015,148,480	1,079,484,287	1,115,333,214	1,168,649,536	1,180,517,711	101.0%
Total General Fund Revenues		903,102,166	934,667,308	1,035,837,704	1,124,674,402	1,204,289,473	1,238,208,804	1,287,074,385	1,309,433,325	101.7%
Top 22 as a % of Total General Fund		89%	89%	90%	90%	90%	90%	91%	90%	

Source: PeopleSoft queries and Qwestica.



Twenty-two revenue accounts represent over 90 percent of General Fund revenue. This report highlights these accounts to provide a better understanding of the General Fund's overall revenue performance. Listed below are 2011-2016 actuals and 2017 Q3 YTD actuals. Revenues marked with an asterisk (*) post 1 month in arrears.

Account	Description (100A No.)	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Revised Budget	2017 Q3 YTD Actuals	2017 Q3 YTD % of Beginning Budget
311000	Sales and Use Tax (1.2)*	441,186,827	451,351,929	493,002,462	555,427,646	581,922,171	612,701,670	646,236,402	409,139,865	63.3%
301000	Property Taxes (1.1)	67,523,845	71,592,970	105,655,240	108,225,243	108,764,399	117,415,514	118,568,935	119,001,970	100.4%
430800	Billings For Services (3.7)	46,890,530	49,893,045	48,139,008	49,718,773	52,760,926	55,785,543	59,555,939	30,773,403	51.7%
322000	Occupational Privilege Tax (1.4)*	40,959,554	43,172,684	44,503,892	46,437,664	48,292,453	48,858,759	51,493,102	33,045,909	64.2%
382100	Parking Fines-Cash/Credit Card (3.2)	27,876,886	28,451,799	30,494,290	29,583,382	30,357,091	31,747,500	28,800,000	20,534,216	71.3%
492500	Transfers In/ Excise Tax Bonds (4.2)	22,593,518	26,721,985	29,262,397	36,760,977	46,425,668	38,581,698	39,803,527	0	0.0%
325100	Xcel Franchise Fee (3.4)*	21,493,659	20,344,323	22,371,885	21,233,390	24,545,391	21,500,000	22,519,342	15,293,947	67.9%
324200	Motor Vehicle Ownership Tax/Fee (1.5)	17,139,671	19,783,847	20,999,533	23,943,932	26,647,260	27,000,100	29,375,861	22,917,092	78.0%
341200	Highway User Tax (2.2)*	16,428,645	16,557,119	16,872,100	18,687,827	19,008,682	19,843,403	21,093,822	13,677,178	64.8%
433400	Indirect Cost Reimbursement (3.7)	16,251,645	17,651,522	18,634,752	18,438,617	18,850,551	18,488,600	19,383,571	68,855	0.4%
321000	Lodgers Tax (1.3)*	15,202,633	15,898,081	17,601,972	21,061,638	23,072,389	24,226,008	26,407,011	18,117,110	68.6%
380300	Traffic Court Fines (3.2)	14,956,519	14,060,382	13,944,066	12,932,333	11,161,817	10,900,000	9,700,000	7,487,517	77.2%
435704	Parking Meters (3.6)	9,669,659	10,683,195	11,153,374	11,847,857	12,245,688	13,037,000	13,400,000	9,314,606	69.5%
382000	Photo Radar Traffic Fines (3.2)	7,276,047	5,819,165	6,522,404	5,598,067	7,478,689	5,900,000	6,179,924	2,999,748	48.5%
376630	Street Occupancy Permit (3.1)	6,197,234	4,810,680	9,498,268	12,479,279	14,465,741	14,066,667	15,066,667	12,968,196	86.1%
370800	Cable TV Franchise Fees (3.25)	6,173,074	6,608,627	6,841,059	7,429,026	7,724,947	8,285,668	8,773,453	4,221,618	48.1%
43570X	Parking Lot - Cash/Credit/Monthly (3.6)	5,058,879	5,524,538	6,330,163	6,490,464	6,763,870	7,200,000	7,365,000	5,707,662	77.5%
371000	Construction/Excavation Permit (3.1)	4,618,516	6,801,800	8,229,820	8,671,887	13,041,534	11,000,000	16,000,000	11,202,450	70.0%
342206	Motor Vehicle License Fees (2.6)	4,409,379	4,586,325	4,701,558	5,020,362	5,141,536	5,033,800	5,303,929	4,063,522	76.6%
404900	Plan Checking (3.4)	3,926,797	6,583,384	6,913,725	7,394,527	9,977,639	11,755,000	9,755,000	6,897,500	70.7%
402300	Recorder Fees (3.4)	3,313,618	4,305,175	4,404,433	3,501,942	4,336,484	4,000,000	4,400,000	3,052,043	69.4%
466100	Investment Income (3.3)	3,108,055	3,351,569	3,226,990	4,263,648	6,499,361	8,006,284	9,468,051	6,190,045	65.4%
Total Top 22 Revenue Sources		802,255,190	834,554,142	929,303,390	1,015,148,480	1,079,484,287	1,115,333,214	1,168,649,536	756,674,451	64.7%
Total General Fund Revenues		903,102,166	934,667,308	1,035,837,704	1,124,674,402	1,204,289,473	1,238,208,804	1,287,074,385	842,964,383	65.5%
Top 22 as a % of Total General Fund		89%	89%	90%	90%	90%	90%	91%	90%	

Source: PeopleSoft queries and Qwestica.



General Fund's 22 Largest Revenue Accounts

Descriptions

Sales and Use Tax	Included in this category are sales tax, use tax, aviation fuel tax, short-term car rental tax, and prepared food and beverage tax. The sales tax is a fixed-rate tax levied on the purchase price of tangible personal property sold at retail. Denver's sales tax rate is 3.62 percent, with 3.50 percent distributed to the General Fund and 0.12 percent distributed to the Denver Preschool Program. The use tax is a fixed rate tax levied on tangible personal property that is used, stored, distributed or consumed in the City but that is not subject to retail sales tax. Denver's use tax is 3.62 percent and is distributed in the same way as sales tax. The aviation fuel tax is imposed on the sale of airline fuel, a brokered commodity. The tax totals \$0.04 per gallon with 50 percent of the proceeds going to the General Fund and 50 percent going to the Airport Gross Revenue Fund. The short-term car rental tax is applied when automotive vehicles are hired, rented, or leased for 30 days or less. The tax rate is 7.25 percent and is divided among three funds: the General Fund receives 3.5 percent; the Excise Tax Pledged Revenue Fund receives 2.0 percent for the payment of the Colorado Convention Center bonds; and the Convention Center Expansion Fund receives 1.75 percent for the expansion of the Convention Center. The prepared food and beverage tax applies to food or drink served by or furnished in restaurants, cafes, lunch counters, hotels, drugstores, etc. The tax rate is 4.0 percent and is divided between two funds: the General Fund receives 3.5 percent and the Excise Tax Pledged Revenue Fund receives 0.5 percent for the payment of the Colorado Convention Center bonds.
Property Tax	Property tax is levied on the assessed value of all real property (land and buildings), certain personal property (property used in the production of income), and public utilities within the City.
Billings for Services	General Fund agencies that provide services to non-General Fund agencies (e.g., the Airport) are reimbursed through the billings for services revenue account.
Occupational Privilege Tax	The occupational privilege tax is levied on any person employed within Denver city limits receiving \$500 or more a month for services performed and on any business having a fixed or transitory location within the City. Employees pay \$5.75 per month and employers pay \$4.00 per month for each owner, partner, manager, or taxable employee.
Parking Fines	Fine revenue from citations that are issued for a variety of parking violations that occur on-street, off-street, and on private property.
Transfers In/Excise Tax Bonds	This revenue category is primarily comprised of excess sales and lodgers tax that remains after the City satisfies its bond repayment requirements for the Convention Center and the Convention Center expansion.
Xcel Franchise Fee	Xcel pays the City a franchise fee for the use of the city's public ways and places to provide utility services. The most recent franchise agreement took effect on January 1, 2007 and will be in place for a 20-year period. The agreement states that the City's revenues shall total 3 percent of Xcel's gross revenues. Xcel collects revenue from the sale and delivery of utility services and from the use of its poles and other of its facilities in public ways and places or on City property.
Motor Vehicle Ownership Tax	The Motor Vehicle Ownership Tax is levied annually on vehicle ownership and collected when new vehicles are registered or when license plates are renewed. The tax is proportional to the age and value of the vehicle, ranging from 0.45 percent to 2.10 percent of the vehicle's taxable value, with older vehicles being assessed a lower rate. Vehicles that are 10 years or older are taxed at a flat rate of \$3.00.
Highway Users Tax	The Highway Users Tax is state-collected, locally shared revenue that is distributed monthly among the state, counties, and municipalities. Revenue is derived from gasoline taxes, special fuel taxes, motor vehicle registration fess, title fees, license fees, driver's license fee increases, motor vehicle registration fee increases, and certain truck registration fee increases. Highway Users Tax is distributed to the City's General Fund and Capital Improvement Fund.
Indirect Cost Reimbursement	The indirect cost reimbursement account is used by the Airport, Wastewater, Environmental Services, and Golf enterprise funds to reimburse the General Fund for the various overhead and administrative services they receive from General Fund agencies.
Lodgers Tax	Guests staying in Denver lodging facilities for fewer than 30 consecutive days pay a lodgers' tax on the purchase price of their lodging. Denver's lodgers' tax rate is 10.75 percent. Of this, the General Fund receives 30 percent, the Denver Metro Convention and Visitors Bureau receives 26 percent, the Excise Tax Revenue Bond Fund receives 28 percent for the repayment of bonds issued to build the Colorado Convention Center, and the Convention Center Expansion Fund receives 16 percent for the expansion of the Convention Center.
Traffic Court Fines	Traffic fine revenue is derived from fines assessed for traffic violations of the Denver Municipal Code and the Colorado Revised Statutes.
Parking Meters	There are between 6,000 and 6,300 parking meters in Denver in any given year. Parking meter rates vary by location. Throughout most of the city, parking meter rates are \$1.00 per hour with some areas having rates as low as \$.20 to \$.50 per hour.
Photo Radar Traffic Fines	Photo radar vehicles are deployed in residential areas, streets bordering parks, and in school zones. Photo radar vehicles are equipped to detect drivers' speed and take photos of vehicles that exceed the speed limit.
Street Occupancy Permit	A street occupancy permit is required for traffic lane, alley, and sidewalk closures. This permit is most commonly issued for construction-related projects. The permit fee that is assessed depends on the amount of square feet that needs to be blocked off as well as the location of the traffic lane(s), alley, or sidewalk and the time of day that they need to be closed.
Cable TV Franchise Fees	Comcast pays the City a franchise fee to use the city's rights of way (e.g., streets, alleys, boulevards) for the purposes of providing cable services. Under the existing franchise agreement, the fee equals 5 percent of Comcast's gross revenues.
Parking Lot	This category includes cash, credit card, contract, and monthly revenue that is collected for the use of the City's parking lots and garages.
Construction/Excavation Permit	This fee is collected on permits for residential and commercial construction, alteration, and repair-type projects. The amount of the fee varies based on the valuation of the project work.
Motor Vehicle License Fees	Licensing fee that individuals pay when they register their vehicle. The amount of the fee varies based on vehicle weight and year.
Plan Checking	Community Planning and Development charges a plan checking fee for the review of residential and commercial construction plans. The fee is equal to a percentage of the project's permit fee.
Recorder Fees	Recording Fee revenue is generated from the recording of all documents.
Investment Income	The General Fund's investment income is derived from the investment of general pool monies in securities authorized by the City's Charter and investment policy. Several City funds are included in the general pool, the largest of which is the General Fund. Investment earnings are dependent on market conditions and on the general pool cash that is available for investment.