

REGULAR MEETING
SACRAMENTO COMMUNITY CENTER AUTHORITY
TUESDAY
MARCH 4, 1975
4:30 P.M.

I HEREBY CALL a Regular Meeting of the Sacramento Community Center Authority to be held at the hour of 4:30 p.m., on Tuesday, March 4, 1975, in the City Clerk's Office, Room 203, City Hall, for considering and acting upon the following subjects:

1. Approval of minutes, Special Meeting of December 11, 1974.
2. Trustee Financial Status Reports for December, 1974 and January, 1975.
3. Community Center Authority Financial Statements for the year ended June 30, 1974.
4. Semi-annual report from Sam Burns.
5. Summary of Community Center organization and budget.
6. Code requirements - Operational and Security reasons.

Walter Christensen
CHAIRMAN

ATTEST:

Jan K. DeFod
SECRETARY

Sacramento Community Center Authority
 Trustees Monthly Financial Statement
 January 31, 1975

	1	2	3	4	5	6
		Receipts		Disbursements		
1	Bond Sale Aug 27, 1971					17,100,000.00
2	acc/Int.	866,488.4				
3	Interest Earned on Invest	1,551,743.50				
4	Hotel-Motel Tax	1,445,000.00				
5	Bid Deposit	250,000.00				
6	Refund due to					
7	Cancellation of Builders					
8	Risk Policy	150.00				
9	1974 Rental Payment	1,324,250.00				
10	Total Receipts		4,709,646.34			
11						
12	Site Acquisition & Closing Costs			3,725,052.00		
13	Title Fee			292,798.3		
14	Return of Bid Check			2,500,000.00		
15	Financial Consultant Fees			317,958.8		
16	Bond Atty's			96,000.00		
17	Tax Council Fee			98,560.3		
18					4,141,983.74	
19	Requisitions			815,566.45		
20	Progress Payments to Contractors			13,107,780.20		
21	Adj. on overpayment of Interest			24,281.3		
22	Payment of Interest thru 9-1-74			3,599,250.00		
23	Adj. on U.S. Treas Notes due 2-15-74					
24	belonging to Ins. Fund			1,025.1		
25					17,525,127.29	
26					2,166,711.03	
27						2,142,535.31
28						
29						
30			Cash		Securities	
31	Redemption Fund		249,124		1,726,363.6	
32	Interest Fund	*	6,576,340.3		5,593,726.7	
33	Insurance Res.		376.45		5,947,932.7	
34	Working Capital Fund		504.63		200,991	
35	Surplus Revenue	**	1,527,167.1		-0-	
36			8,137,231.1		1,328,812.21	2,142,535.32
37						
38	* For \$599,875.00 coupons due 2-1-75 remainder Invested 1-31-75					
39	** Invested 1-30-75					
40						

RECEIVED
CITY CLERKS OFFICE
CITY OF SACRAMENTO
FEB 18 12 22 PM '75

February 14, 1975

Re: Sacramento Community Center
Authority 9-07077

West E. Dillon, City Treasurer
Office of the City Treasurer
800 10th Street, Suite 1
Sacramento, California 95814

Dear Mr. Dillon:

Pursuant to your standing instructions, the following is a recap of all January, 1975 activity on your 1971 Bonds' cash and asset accounts.

Balance as of December 31, 1974:	\$2,128,107.55
January receipts:	
Interest earned on matured U S Treasury Bills	14,427.77
	<u>\$2,142,535.32</u>

Total Interest earned from inception to date: \$1,551,743.46

Disposition of funds:

Insurance Reserve	\$ 595,169.72
Interest Fund	1,217,006.70
Working Capital	2,514.59
Surplus Revenue	152,716.71
Revenue	.00
Redemption Fund	175,127.60
Construction Fund	.00
	<u>\$2,142,535.32</u>

Sincerely,

Frank J. Carr
Trust Officer

cc: Martin L. Allen, Finance Director
Ms. Jaci K. DeFord, Secretary
Ronald H. Parker, City Engineer
Frank J. Soriano - Blyth, Eastman Dillon
Gary Nelson - San Francisco Trust

ASSET STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
INTEREST FUND ACCOUNT

From: To: 1-31-75

Date	Description	Debit	Credit	Balance
1-31-75	No assets were purchased for this acct during January, 1975. Presently held are: \$600,000 U S Treasury Bills 7-29-75		559,372.67	559,372.67

ASSET STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
SURPLUS REVENUE FUND

From: To: 1-31-75

Date	Description	Debit	Credit	Balance
1-31-75	No assets held as of 1-31-75			.00

ASSET STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
WORKING CAPITAL FUND

From: To: 1-31-75

Date	Description	Debit	Credit	Balance
1-31-75	No assets were purchased for this acct during January, 1975. Presently held are: \$2,000.00 U S Treasury Notes 7% 11-15-75			2,009.91

ASSET STATEMENT

Sacramento Community Center Authority
Redemption Fund

From: To: 1-31-75

Date	Description	Debit	Credit	Balance
1-31-75	No assets were purchased for this acct during January, 1975. Presently held are:			
	\$175,000 U S Treasury Bills 7-29-75		163,150.36	
	\$10,000 U S Treasury Bills 7-29-75		9,486.00	172,636.36

ASSET STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
CONSTRUCTION FUND ACCOUNT

From: To: 1-31-75

Date	Description	Debit	Credit	Balance
1-31-75	No assets were held as of 1-31-75			.00

CASH STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
INTEREST FUND ACCOUNT

From: 12-31-74 To: 1-31-75

Date	Description	Debit	Credit	Balance
12-31-74	Balance forward			157,033.20
01-06-75	\$150,000 U S Treasury Bills 1-30-75 purchased 12-31-74 @ 99.5994444 Net	149,399.17		7,634.03
01-30-75	Proceeds of maturing U S Treasury Bills due 1-30-75		650,000.00	657,634.03

CASH STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
SURPLUS REVENUE

From: 12-31-74 To: 01-31-75

Date	Description	Debit	Credit	Balance
12-31-74	Balance forward			2,716.71
01-30-75	Proceeds of maturing U S Treasury Bills due 1-30-75		150,000.00	152,716.71

CASH STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
REVENUE ACCOUNT

From: 12-31-74 To: 1-31-75

Date	Description	Debit	Credit	Balance
12-31-74	Balance forward			.00
01-31-75	No activity in this account during the month of January			.00

CASH STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
WORKING CAPITAL FUND

From: 12-31-74 To: 1-31-75

Date	Description	Debit	Credit	Balance
12-31-74	Balance forward			504.68
01-31-75	No activity in this account during the month of January			504.68

CASH STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY

Insurance Reserve

From: 12-31-74 To: 1-31-75

Date	Description	Debit	Credit	Balance
12-31-74	Balance forward			376.45
01-31-75	No activity in this account during the month of January			376.45

CASH STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
CONSTRUCTION FUND

From: 12-31-74 To: 1-31-75

Date	Description	Debit	Credit	Balance
12-31-74	Balance forward			.00
01-31-75	No activity in this account during month of January			.00

CASH STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
REDEMPTION FUND

From: 12-31-74 To: 1-31-75

Date	Description	Debit	Credit	Balance
12-31-74	Balance forward			2,491.24
01-31-75	No activity in this account during month of January			2,491.24

Sacramento Community Centers Authority
 Trustees Monthly Financial Statement
 December 31, 1974

		Receipts	Disbursements	
1	Bond Sale Aug. 27, 1971			19,100,000.00
2	acc./int	8,664,884		
3	Interest Earned on Invest	1,537,315.73		
4	Hotel - Motel Tax	1,445,000.00		
5	Bid Deposit	2,500,000.00		
6	Refund due to			
7	cancellation of Builders			
8	Risk Policy	150,400		
9	1974 Rental Payment	1,374,750.00		
10	Total Receipts	46,952,185.73		
11				
12	Site Acquisition & Closing Costs		3,725,052.00	
13	Title Fee		292,798.3	
14	Return of Bid Check		2,500,000.00	
15	Financial Consultant Fees		317,958.8	
16	Bond Atty's		960,000.00	
17	Tax Council Fee		98,560.3	
18			4,141,983.74	
19	Requisitions		815,566.45	
20	Progress Payments to Contractors		13,107,780.20	
21	Adj. on Overpayment of Interest		24,281.3	
22	Payment of Interest thru 9-1-74		3,599,250.00	
23	Adj. on U.S. Treas. Notes due 2-15-74			
24	belonging to Ins. Fund		10,251	
25			17,525,127.29	
26			2,166,711.03	
27			2,128,107.54	
28				
29				
30		<u>Cash</u>	<u>Securities</u>	
31	Redemption Fund	2,491.24	1,726,363.6	
32	Interest Fund	763,403	1,198,214.48	
33	Insurance Res.	3,764.5	594,793.27	
34	Working Capital Fund	504.68	2,009.91	
35	Surplus Revenue	2,716.71	1,467,304.2	
36		13,723.11	2,114,384.46	2,128,107.55
37				
38				
39				
40				

SECURITY PACIFIC NATIONAL BANK

HEAD OFFICE • TRUST DEPARTMENT • CORPORATE TRUST ADMINISTRATION DIVISION

333 SOUTH HOPE STREET, LOS ANGELES, CALIFORNIA

MAILING ADDRESS: P. O. BOX 30376, TERMINAL ANNEX, LOS ANGELES, CALIFORNIA 90030

January 9, 1975

Re: Sacramento Community Center
Authority 9-07077

West E. Dillon, City Treasurer
Office of the City Treasurer
800 10th Street, Suite 1
Sacramento, California 95814

Dear Mr. Dillon:

Pursuant to your standing instructions; the following is a recap of all December, 1974 activity on your 1971 Bonds' cash and asset accounts.

Balance as of November 30, 1974: \$2,123,049.73

November receipts:

Interest earned on matured U S Treasury Notes	933.93
Interest earned on matured Coupons	4,406.25

Disbursements


Payment of Requisition No. 38	282.36
	<u>\$2,128,107.55</u>

Total Interest earned from inception to date: \$1,537,315.69

Disposition of funds:

Insurance Reserve	\$ 595,169.72
Interest Fund	1,205,848.51
Working Capital	2,514.59
Surplus Revenue	149,447.13
Revenue	.00
Redemption Fund	175,127.60
Construction Fund	.00
	<u>\$2,128,107.55</u>

Sincerely,


E. L. Trotman, Jr.
Trust Officer

CASH STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY

REDEMPTION FUND

From: 11-30-74 To: 12-31-74

Date	Description	Debit	Credit	Balance
11-30-74	Balance forward			2,491.24
12-31-74	No activity in this account			2,491.24

ASSET STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY

REDEMPTION FUND

From: 11-30-74 To: 12-31-74

Date	Description	Debit	Credit	Balance
12-31-74	The following assets were held in safekeeping as of 12-31-74 \$175,000 U S Treasury Bills 7-29-75 \$10,000 U S Treasury Bills 7-29-75 No further assets were purchased for this account		163,150.36 9,486.00	172,636.36

ASSET STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
SURPLUS REVENUE

From: To: 12-31-74

Date	Description	Debit	Credit	Balance
12-31-74	The following were held in safekeeping as of 12-31-74 \$150,000 U S Treasury Bills 1-30-75		146,730.42	146,730.42

CASH STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
SURPLUS REVENUE

From: 11-30-74 To: 12-31-74

Date	Description	Debit	Credit	Balance
11-30-74	Balance Forward			2,999.07
12-30-74	Transferred to Construction Fund per Authority to cover misc additional construction charges per Sec. 5.02CIV	282.36		2,716.71

ASSET STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
CONSTRUCTION FUND

From: To: 12-31-74

Date	Description	Debit	Credit	Balance
12-31-74	No assets currently held in this account			.00

CASH STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY

CONSTRUCTION FUND ACCOUNT

From: 11-30-74 To: 12-31-74

Date	Description	Debit	Credit	Balance
11-30-74	Balance forward			.00
12-30-74	From Surplus Revenue Fund per Sec. 5.05C IV to cover miscellaneous additional construction charges		282.36	282.36
12-31-74	To Brownie's Blueprint Co for Plans To Lowry & Associates for inspections pursuant to Requisition No. 39	6.36 276.00		.00

ASSET STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
INSURANCE RESERVE

From: To: 12-31-74

Date	Description	Debit	Credit	Balance
12-31-74	The following were held in safekeeping as of 12-31-74			
	\$200,000 U S Treasury Notes 5 3/4% 2-15-75		202,593.75	
	\$27,000 U S Treasury Notes 5 7/8% 2-15-75		26,883.83	
	\$103,000 U S Treasury Notes 8 3/8% 9-30-75		105,010.23	
	\$200,000 U S Treasury Notes 6 1/4% 2-15-76		200,875.00	
	\$24,000 U S Treasury Notes 6 1/4% 2-15-76		23,780.87	
	\$35,000 U S Treasury Notes 6 1/4% 2-15-76		35,649.59	
				594,793.27

CASH STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
INSURANCE RESERVE

From: 11-30-74 To: 12-31-74

Date	Description	Debit	Credit	Balance
11-30-74	Balance forward			36,026.04
12-18-74	\$35,000 U S Treasury Notes 6 1/4% 2-15-76 purchased 12-13-74 @ 99 24/32 Principal \$34,912.50 Accrued Interest on purchase 737.09	35,649.59		376.45
12-31-74	No further activity in this account			376.45

ASSET STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
WORKING CAPITAL FUND

From: To: 12-31-74

Date	Description	Debit	Credit	Balance
12-31-74	The following were held in safekeeping as of 12-31-74			
	\$2,000 U S Treasury Notes 7% due 11-15-75		2,009.91	2,009.91

CASH STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
WORKING CAPITAL FUND

From: 11-30-74 To: 12-31-74

Date	Description	Debit	Credit	Balance
11-30-74	Balance forward			504.68
12-31-74	No activity in this account during the month			504.68

ASSET STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
INTEREST FUND

From: To: 12-31-74

Date	Description	Debit	Credit	Balance
12-31-74	The following assets were held in safekeeping for this account as of 12-31-74			
	\$600,000 U S Treasury Bills 7-29-75		559,372.67	
	\$650,000 U S Treasury Bills 1-30-75		638,841.81	
				1,198,214.48

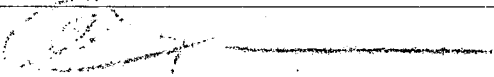
CASH STATEMENT

SACRAMENTO COMMUNITY CENTER AUTHORITY
INTEREST FUND ACCOUNT

From: 11-30-74 To: 12-31-74

Date	Description	Debit	Credit	Balance
11-30-74	Balance forward			2,626.95
12-31-74	Proceeds of matured Treasury Notes 5 7/8% due 12-31-74		150,000.00	
	Proceeds of coupon collection on \$150,000 Notes 5 7/8% due 12-31-74		4,406.25	
	\$150,000 U S Treasury Bill 1-30-75 purchased 12-31-74 @ 99.5994444 Net	149,399.17		7,634.03

**SECURITY PACIFIC NATIONAL BANK
TRUSTEE**

RECEIPT NO.	SECURITIES SURRENDERED	NUMBERS	PRINCIPAL AMOUNT	SECURITIES ISSUED	DENOM.	NUMBERS	PRINCIPAL AMOUNT
7487048	PAUL JOEL FREEMAN TRUSTEE U/A DTD 7-19072 F/B/O PAUL JOEL FREEMAN TRUST	B45	25,000.	BEARER BONDS EACH WITH 2/1/75 & SCA	3 @ 5M 2 @ 5M	1465/67 1497/98	15,000 10,000
				EXCHANGE REG'D - BEARER			
		TOTAL	25,000.	BONDS WERE PRE-AUTHENTICATED		TOTAL	25,000.
							

DATE DECEMBER 31 1974

COMPANY SACRAMENTO COMMUNITY CENTER AUTHORITY

NO. ~~20481~~

BATCH NO. L-24

ISSUE 6.25% 1971 BOND DUE AUGUST 1 2006

21629

TRUST NO. 9-07077



CITY OF SACRAMENTO

DEPARTMENT OF FINANCE

915 I STREET SACRAMENTO, CALIFORNIA 95814
ROOM 100 TELEPHONE (916) 448-5736

MARTIN L. ALLEN
DIRECTOR OF FINANCE

25 February 1975
FA:75160:MLA/w1

MEMORANDUM

To: Jaci DeFord, City Clerk
From: Martin L. Allen, Director of Finance
Subject: Community Center Authority Statements
Copy to: Walt Slipe

Attached you will find sufficient copies of the recently received financial statement of the Community Center Authority. These are being forwarded to you in order that they can be included on the next meeting of the Authority. Should there be any questions from the members of the Authority regarding the statements or contents included therein, we will be pleased to answer them.

Martin L. Allen
Director of Finance

Attachment

SACRAMENTO COMMUNITY CENTER AUTHORITY

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS

for the year ended June 30, 1974

COOPERS & LYBRAND
CERTIFIED PUBLIC ACCOUNTANTS

SACRAMENTO COMMUNITY CENTER AUTHORITY

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Statement of Income and Fund Balance	3
Statement of Changes in Financial Position	4
Notes to Financial Statements	5-7

COOPERS & LYBRAND

CERTIFIED PUBLIC ACCOUNTANTS

IN PRINCIPAL AREAS
OF THE WORLD

To the Governing Board
Sacramento Community Center Authority
City Hall
Sacramento, California

We have examined the balance sheet of the Sacramento Community Center Authority as of June 30, 1974, and the related statements of income and fund balance and of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of the Sacramento Community Center Authority at June 30, 1974, and the results of its operations and changes in financial position for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers + Lybrand

Sacramento, California
December 3, 1974

SACRAMENTO COMMUNITY CENTER AUTHORITY
BALANCE SHEET, June 30, 1974

ASSETS

Cash and investments with
fiscal agent:

Cash	\$ 3,546
Investments at cost, not in excess of market value	<u>3,019,266</u>
Total - allocated to the following accounts:	<u>\$3,022,812</u>

Construction	\$ 1,693,527
Interest	743,992
Insurance Reserve (Note 5)	582,793
Working Capital	<u>2,500</u>

Total cash and investments with fiscal agent	\$ 3,022,812
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Property, plant and equipment,
at cost:

Land	3,770,635
Construction in progress	<u>17,954,081</u>

Total property, plant and equipment	<u>21,724,716</u>
--	-------------------

\$24,747,528

LIABILITIES, CONTRIBUTIONS AND FUND BALANCE

Current liabilities:

Accrued bond interest payable	\$ 499,896
Construction contract payable	<u>1,513,806</u>

Total current liabilities	\$ 2,013,702
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Bonds payable (Note 1)	<u>19,100,000</u>
------------------------	-------------------

Total liabilities	21,113,702
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Commitments (Note 4)

Contributions:

County of Sacramento	471,388
City of Sacramento	<u>1,648,632</u>

Total contributions	2,120,020
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Fund balance	<u>1,513,806</u>
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\$24,747,528

The accompanying notes are an integral part of the financial statements.

SACRAMENTO COMMUNITY CENTER AUTHORITY
STATEMENT OF INCOME AND FUND BALANCE
for the year ended June 30, 1974

Revenue:	
Interest on investments	\$ 392,936
Expense:	
Accounting expense	<u>1,475</u>
Net income	391,461
Fund balance, July 1, 1973	<u>1,122,345</u>
Fund balance, June 30, 1974	<u>\$1,513,806</u>

The accompanying notes are an integral part of the financial statements.

SACRAMENTO COMMUNITY CENTER AUTHORITY
STATEMENT OF CHANGES IN FINANCIAL POSITION
for the year ended June 30, 1974

Funds provided:

Net income	\$ 391,461
Decrease in working capital as set forth below	<u>4,905,758</u>
	<u>\$5,297,219</u>

Funds applied:

Additional construction costs	<u>\$5,297,219</u>
-------------------------------	--------------------

The decreases in working capital
consist of:

Decrease in cash and investments with fiscal agent	\$4,728,779
Net increase in accounts and contracts payable	<u>176,979</u>
Decrease in working capital	<u>\$4,905,758</u>

The accompanying notes are an integral part of the financial statements.

SACRAMENTO COMMUNITY CENTER AUTHORITY
NOTES TO FINANCIAL STATEMENTS

1. Bonds Payable:

The Authority sold \$19.1 million of Sacramento Community Center Authority 1971 Bonds at par during August, 1971. The total issue is made up of serial bonds and term bonds. The serial bonds, amounting to \$5,475,000 in total, mature in increasing annual principal amounts from \$175,000 in 1975 to \$525,000 in 1991 at interest rates varying from 5.7% to 7%. The term bonds, \$13,625,000 in total, mature in the year 2006 and carry an interest rate of 6.25%. Interest payments due on the bonds are being made from proceeds from the sale of bonds until August 15, 1974.

2. Lease of the Community Center Facilities:

The Authority has leased its facilities to the City of Sacramento from August 1, 1971, to August 1, 2006. The City Engineer of the City of Sacramento certified that the Sacramento Community Center Authority facilities were substantially complete in accordance with the approved plans and specifications on June 20, 1974. On that date, pursuant to Section 4 of the lease agreements, the City elected to take possession and occupy the facilities pending final and full completion of work on the facilities.

The base rental is an annual payment due each August 15 beginning in 1974. The amount of the base rental ranges from \$1,374,750 in 1974 to a high of \$1,467,188 due in the year 2004. The final base rental payment from the City is due August 15, 2005 in the amount of \$1,460,938.

The City is also to pay an additional rental in an amount sufficient to cover:

- a. All taxes and assessments of any type or nature charged to the Authority
- b. All administrative costs of the Authority
- c. Insurance premiums for fire and extended coverage insurance, liability insurance, and rental income insurance.

Upon termination or expiration of the lease, title to the Authority's land and buildings will vest in the City.

Continued

SACRAMENTO COMMUNITY CENTER AUTHORITY
 NOTES TO FINANCIAL STATEMENTS, Continued

3. Insurance Coverage:

At the end of the fiscal year the Authority was included in the coverage maintained by the City of Sacramento. The insurance coverage was:

<u>Type of Coverage</u>	<u>Amount of Coverage</u>	<u>Expiration Date</u>
1. All Risk	\$28,000,000 - all property of every description except as excluded per rider form	10/1/76
2. Primary Liability	\$300,000 for each occurrence with an Errors and Omissions limit of \$50,000/\$150,000	1/20/76
3. Umbrella Excess Liability	\$20,000,000 excess of \$300,000 with a normal \$10,000 self-insured retention	1/20/76
4. Workmen's Compensation	As provided by law, legal self-insured, minimum retention \$100,000	--
5. Rental Income	\$1,336,000 as of 6/30/74 \$3,900,000 acquired and in effect as of 9/6/74	9/6/77

4. Commitment of Revenues:

All revenues received by the Sacramento Community Center Authority are to be transferred to a trustee and are to be irrevocably pledged to the punctual payment of the principal of and interest on the bonds. Revenues are not to be used for any other purpose while any of the bonds remain outstanding except as expressly permitted by the bond resolution.

Continued

SACRAMENTO COMMUNITY CENTER AUTHORITY
NOTES TO FINANCIAL STATEMENTS, Continued

4. Commitment of Revenues, continued:

By the terms of the bond resolution, all revenues received by the trustee are to be allocated in the following priorities on or before each August 15 (commencing on August 15, 1974):

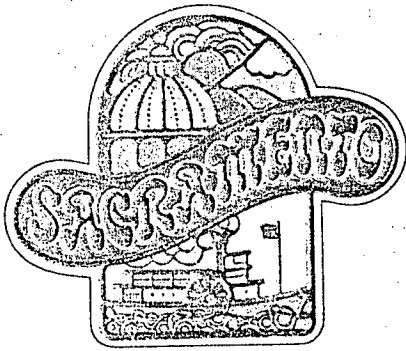
- (1) An amount sufficient to pay the aggregate amount of interest becoming due and payable on the outstanding bonds on the next two succeeding interest payment dates is to be deposited in the Interest Fund.
- (2) An amount sufficient to pay the aggregate amount of principal becoming due and payable on the outstanding serial bonds on the next succeeding bond maturity date is to be deposited in a Redemption Fund.

5. Insurance Reserve Fund:

An Insurance Reserve Fund has been established and is to be maintained by the trustee as a result of a contribution of \$500,000 by the City of Sacramento, in accordance with the bond resolution. Payments of moneys from the Insurance Reserve Fund are to be applied in the following manner and in the following order of priority:

- (1) Payment of losses sustained by reason of accident to or destruction of any structure not covered by insurance.
- (2) Payment of the loss of rental income not covered by insurance.
- (3) Payment for the final retirement of bonds outstanding.

Upon discharge of all bonds outstanding, all moneys in the Insurance Reserve Fund are to be distributed by the trustee to the City.



COMMUNITY/CONVENTION CENTER
CITY OF SACRAMENTO
SAM J. BURNS, GENERAL MANAGER

MEMORANDUM

February 27, 1975

To: Richard Rathfon, City Manager
From: Sam J. Burns, Community Center Manager
Subject: Semi-Annual Report

The Sacramento Earl Warren Community Center opened with the fanfare of balloons, smoke and pigeons spreading the tidings on June 29, 1974, at 10:00 a.m. A period of long anticipation and dreams was fulfilled.

During the next week, over one hundred thousand citizens were entertained with exhibits, local talent and performing arts organizations. Since that time, the Center has become the focal point for organizations both large and small, truly a center of activity.

Through the past six months nearly one-half million persons have witnessed events in the Center.

The Theater is acclaimed as one of the very best in the nation by the artists. The local response is evidenced by the "sold out" sign for the Sacramento Symphony and pop concerts such as "The Limelighters", "The Carpenters", and "Peter Nero".

The Exhibit Hall, besides accommodating antique, boat and art shows, has provided space for convention exhibits. We had set to feed as many as five thousand persons for Southern Pacific but only four thousand attended. The largest indoor rock show in Sacramento history was staged when seven thousand attended the "Loggins & Messina Show" in December. Not to be outdone, the Center booked two shows of the "Beach Boys" on a single day and drew a full house of seven thousand at the evening show and three thousand five hundred at the matinee.

The Activity Building is constantly in use with a variety of groups and organizations using the space for meetings, banquets and socials.

-more-



Mr. Richard Rathfon
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Page Two

Memorial Auditorium has found renewed life in a variety of ways. Ice Follies played Sacramento for the first time and sold out nine performances in advance. This is the first ice show in the city in fourteen years. We have booked minor league professional basketball for a season in the facility. These--besides the regular events of boxing, wrestling, rock concerts--really compliment the total concept of the Community Center.

As a convention center we have been the site of the Northern California Accordion Association, Kiwanis International, State Bar and Judges, Institute in Basic Youth Conflicts, California Rehabilitation Association, International Minority Business Seminar, Governor's Conference on Criminal Justice, and many other multiple day events.

Within the six-month period, we worked two hundred forty six (246) event calendar days. This represents hundreds of activities within the Center.

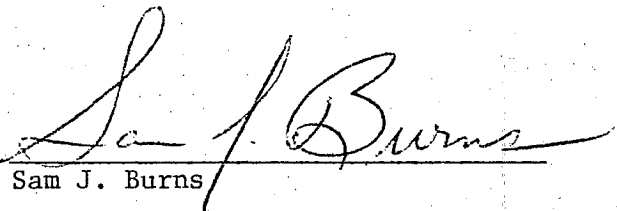
The Center concessionaire, Volume Service, had difficulty getting their liquor license because of protests. After a hearing, the Alcohol Beverage Control Board did grant the license. Because of the lack of alcohol, a loss of revenue will hurt early projections and rentals.

We have a total of eight local caterers who have qualified to provide meal service to the Center guests. This list of caterers has allowed licensees the opportunity to choose the caterer of their choice.

Through the close coordination and efforts of all staff, the events scheduled have received many plaudits from those attendees to the new Center. Because of this, the good reputation of Sacramento is spreading and additional bookings are the reward.

The attached fiscal information elaborates on the monthly breakdown of efforts.

/cat
Attachments

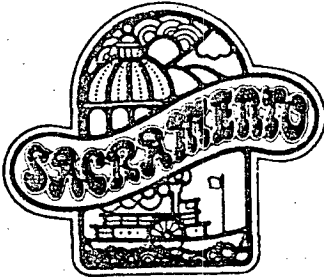

Sam J. Burns

FISCAL INFORMATION

July-December, 1974

<u>Month</u>	<u>Building/ Equipment Rental</u>	<u>Concessions, Catering, Misc. Income</u>	<u>Box Office (Net)</u>	<u>Admission Tax</u>	<u>Calendar EVENT Days</u>	<u>Attendance</u>
July	\$ 13,898	\$ 6,252	\$ 4,232	\$ 875	34	134,738
August	24,503	9,491	2,333	4,194	22	56,309
September	31,597	10,571	3,099	1,465	40	72,643
October	24,820	5,775	2,802	1,519	48	46,692
November	28,568	7,171	6,677	3,491	63	91,229
December	34,848	12,241	8,460	4,311	39	73,114
	<u>\$158,234</u>	<u>\$51,501</u>	<u>\$27,603</u>	<u>\$15,855</u>	<u>246</u>	<u>474,725</u>

CITY OF SACRAMENTO



SCHEDULE
OF
EVENTS

July, 1974

COMMUNITY/CONVENTION CENTER

1	Ballet "Coppelia"	Theatre	8:30 pm	\$7-\$5-\$3
1	Church of God Convention	Auditorium	7:30 pm	Open
2	Ballet "Copelia"	Theatre	8:30 pm	\$6-\$4-\$2
2	Church of God Convention	Auditorium	9:30 am	Open
3	Church of God Convention	Auditorium	9:30 am	Open
4	Play "1776"	Theatre	8:30 pm	\$7-\$5-\$3
4	Church of God Convention	Auditorium	9:30 am	Open
5	Play "1776"	Theatre	8:30 am	\$6-\$4-\$2
5	Church of God Convention	Auditorium	9:30 am	Open
6	Opera "Montage"	Theatre	8:30 pm	\$7-\$5-\$3
6	Church of God Convention	Auditorium	9:30 am	Open
7	Opera "Montage"	Theatre	8:30 pm	\$6-\$4-\$2
7	Church of God Convention	Auditorium	9:30 am	Open
10	Wrestling	Auditorium	7:30 pm	\$4.50-\$4-\$2.50
15	"J. Geils/Peter Frampton"	Auditorium	7:30 pm	\$6.50-\$5.50-\$4.50
18	Boxing	Auditorium	8:30 pm	
19	"The Limelighters"	Theatre	8:30 pm	\$5.50-\$4.50-\$3.50
19	Retired Officers Wives Association	Act. Bldg.	11:00 am	Closed
23	Board of Vocational Nurses Exam	Exh. Hall	8:00 am	Closed
24	Wrestling	Auditorium	8:30 pm	\$4.50-\$4-\$2.50
25	Northern California Accordion Festival Association	Community/ Conv. Cntr.		
26	Northern California Accordion Festival Association	Community/ Conv. Cntr.		
27	Northern California Accordion Festival Association	Community/ Conv. Cntr.		
28	Northern California Accordion Festival Association	Community/ Conv. Cntr.		
29	"Abravesic"	Theatre	8:30 pm	\$5-\$4-\$3
30	"Mountain"	Auditorium	7:30 pm	\$6-\$5-\$4

COMING ATTRACTIONS

August

- 1 James Brown
- 3 Southern Pacific Transportation Company Dinner
- 11 LUSO American Fraternal Federation Convention
- 14 Wrestling
- 22-25 Kiwanis International California-Hawaii-Nevada District
- 28 Wrestling
- 29 Grant Unified School District Joint Meeting

FOR TICKET INFORMATION CALL (916) 449-5181
FOR RENTAL INFORMATION CALL (916) 449-5291

CITY OF SACRAMENTO



SCHEDULE
OF
EVENTS

August, 1974

COMMUNITY/CONVENTION CENTER

1	James Brown	Auditorium	8:00 pm	\$4.50-\$5.50-\$6.50
3	So. Pacific Transportation Co. Dnr.-Dance	Exh. Hall	6:00 pm	Closed
6	State Dept. of Health, Alcohol Program Mgmt. Staff Meeting	Act. Bldg.	8:00 am	Closed
6	Ice Follies	Auditorium	8:00 pm	\$4.50-\$5.50-\$6.50
7	Ice Follies	Auditorium	2 pm, 8 pm	\$4.50-\$5.50-\$6.50
8	Ice Follies	Auditorium	8:00 pm	\$4.50-\$5.50-\$6.50
8	State Dept. of Health, Disability Evaluation Program Training Conf.	Act. Bldg.	9:00 am	Closed
9	Ice Follies	Auditorium	8:00 pm	\$4.50-\$5.50-\$6.50
9	Institute in Basic Youth Conflicts Group Coordinators Meeting	Act. Bldg.	7:00 pm	Closed
10	Ice Follies	Auditorium	2 pm, 8 pm	\$4.50-\$5.50-\$6.50
11	Ice Follies	Auditorium	1:30pm, 5:30pm	\$4.50-\$5.50-\$6.50
11	LUSO-American Fraternal Fed. Youth Program	Theater	7:00 pm	Open
13	Boxing (Tentative)	Auditorium		
14	Wrestling	Auditorium	8:30 pm	\$4.50-\$4-\$2.50-\$2
15	America	Auditorium	8:00 pm	\$5 advance, \$5.50 d
17	Roller Games	Auditorium	8:00 pm	\$4.50-\$3.50-\$2.25-\$
22-25	Kiwanis International Cal.-Nev.-Hawaii Dist. Convention	Community/ Conv. Ctr.		Closed
24	Boxing (Tentative)	Auditorium		
28	Wrestling	Auditorium	8:30 pm	\$4.50-\$4-\$2.50
29	Grant Unified School Dist. Joint Meeting	Theater, Act. Bldg.	8:15 am	Closed
29	Calif. Newspaper Publishing Assn. Gold Unit	Theater	8:00 pm	Closed

COMING ATTRACTIONS

September

1	Estrellas de Mexico
1	Associated Square Dancers
5-8	Sekulich Antique Show
6	National Band of New Zealand
7	Monte Carlo Masquerade Ball
8-13	State Bar of California Convention
11	Wrestling
13	Ray Charles
14-15	Ballet Folklorico Acapulco

Schedule Subject to Change

FOR TICKET INFORMATION CALL (916) 449-5181
FOR RENTAL INFORMATION CALL (916) 449-5291



Calendar Of Events

COMMUNITY/CONVENTION CENTER

September, 1974

DATE - DAY	EVENT	LOCATION	TIME	TICKETS
1-2	S-M Jerry Lewis Labor Day Telethon	Theater	6:00 pm	
1	Su Caravan Estrellas de Mexico	Auditorium	8:30 pm	\$4.08-\$5.10
5	Th Mountain, Climax Blues, Stepson	Auditorium	7:30 pm	\$4-\$5-\$6
5	Th Sekulich Antique Show & Sale	Exh. Bldg.	1:00 pm	\$2
6-12	F-Th State Bar of California Convention	Comm./Conv.Ctr.	all day	
6	Fr National Band of New Zealand & the Aotearoa Maori Group	Theater	8:30 pm	\$2.60-\$3.60-\$4.60
6	Fr Sekulich Antique Show & Sale	Exh. Bldg.	1:00 pm	\$2
7	Sa Monte Carlo Masquerade Ball	Act. Bldg.	9:30 pm	Closed
7	Sa Sekulich Antique Show & Sale	Exh. Bldg.	1:00 pm	\$2
8	Su Closed Circuit TV: Evel Knievel Snake River Jump	Auditorium	1:00 pm	\$7.65-\$8.67-\$10.69
8	Su Sekulich Antique Show & Sale	Exh. Bldg.	12:00noon	\$2
11	We Wrestling	Auditorium	8:30 pm	\$2.50-\$3.50-\$4.00
12	Th Conway Twitty	Auditorium	8:00 pm	\$4.10-\$5.10-\$6.10
13	Fr The Ray Charles Show '74	Auditorium	8:30 pm	\$4.60-\$5.60-\$6.60
14	Sa Roller Games	Auditorium	8:30 pm	\$2-\$3.50-\$4.50
15	Su Mexican Independence Ceremonies	Auditorium	9:00 pm	
16-21	M-Sa Institute in Basic Youth Conflicts	Comm./Conv.Ctr.	all day	
23	Mo Board of Vocational Nurses Exam	Exh. Bldg.	8:00 am	Closed
24	Tu The United Way Kick-off Campaign Luncheon	Comm./Conv.Ctr.	12:00noon	
24	Tu State Dept. of Education Workshop	Comm./Conv.Ctr.	8:00 am	Closed
24	Tu TV Boxing: Ali vs Frazier	Auditorium	6:30 pm	\$15.30-\$20.40
25	We Wrestling	Auditorium	8:30 pm	\$2.50-\$3.50-\$4.00
26	Th Jackson Brown	Auditorium	8:00 pm	\$4-\$5-\$6
28	Sa Mac Davis	Auditorium	8:00 pm	\$4.60-\$5.60-\$6.60

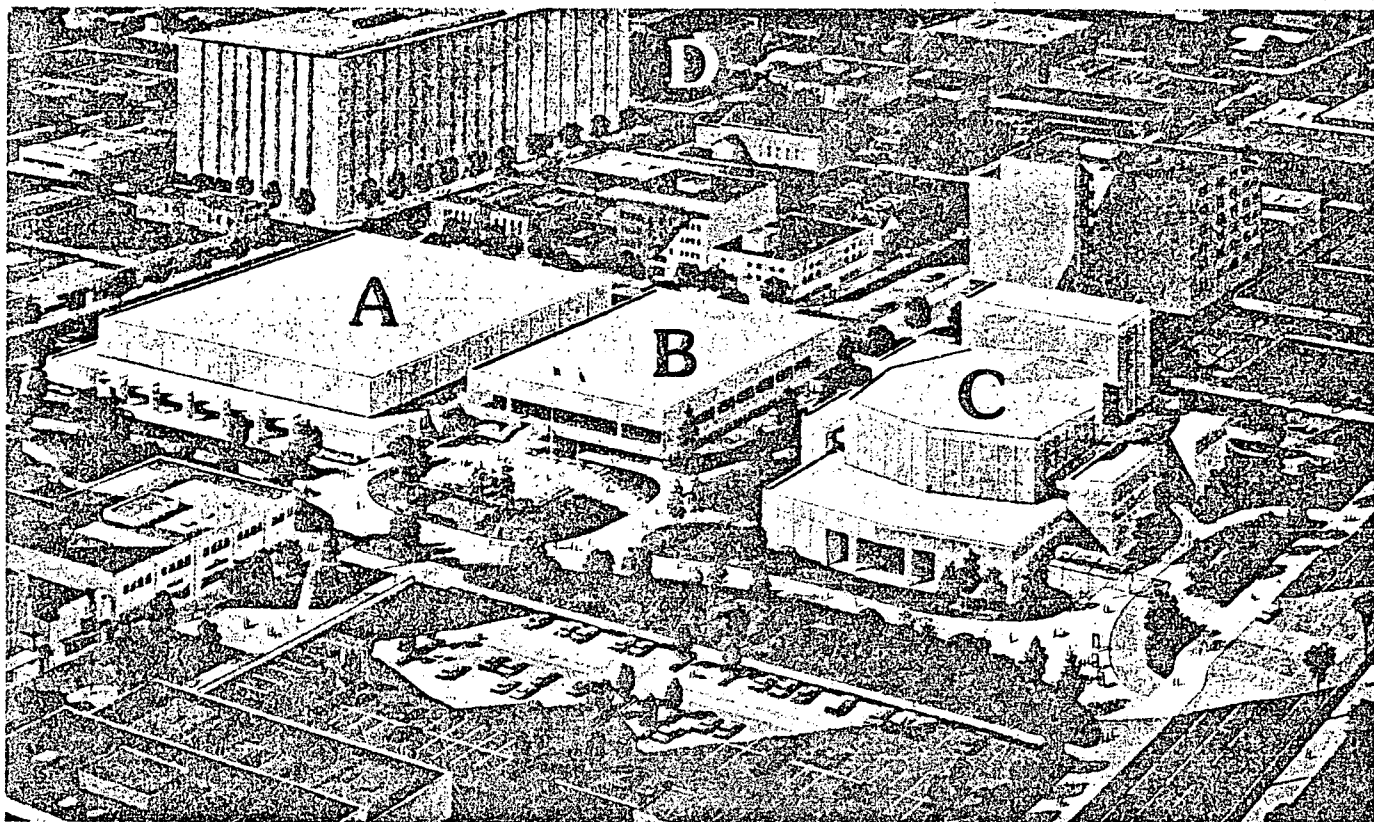
COMING ATTRACTIONS

October

- 1 Soviet Georgian Dancers - Community Concert Series
- 2 Oh, Coward!
- 2-3 Advanced Sound Equipment Show
- 8-13 Raveen's World of Illusion
- 8-10 California Rehabilitation Assn. Convention
- 9 Wrestling

For ticket information call (916) 449-5181; for rental information call (916) 449-5291.
 Tickets are available at the Community Center Box Office, on L Street,
 between 13th and 14th Streets, and established outlets.
 EVENTS SUBJECT TO CHANGE WITHOUT NOTICE

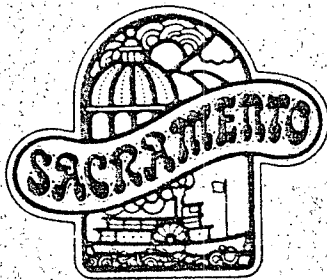
CALIFORNIA'S MEETING PLACE



The new Sacramento Community/Convention Center consists of four major facilities: (A) An exhibit building with 50,000 square feet of unimpaired exhibit space, (B) an activities building with 10 meeting rooms, kitchen and administrative offices, (C) a 2,436-seat theater and (D) the 4,500-seat Memorial Auditorium for sporting events, rock concerts and other happenings. The Center is located between J and L Streets and 13th and 14th Streets adjacent to the State Capitol and Capitol Park and within easy walking distance of governmental offices, shops, restaurants and hotels.

Community/Convention Center
1100 14th Street
Sacramento, California 95814

To:



Calendar Of Events

COMMUNITY/CONVENTION CENTER

October, 1974

DATE - DAY	EVENT	LOCATION	TIME	TICKETS
1 Tu	Soviet Georgian Dancers - Community Concert Series	Auditorium	8:15 pm	
2 W	Advanced Sound Equipment Show	Comm./Conv.Ctr.	1:00 pm	
3 Th	Advanced Sound Equipment Show	Comm./Conv.Ctr.	10:00 am	
5 Sa	Roller Games	Auditorium	8:00 pm	\$4.50-\$3.50-\$2
7 M	Missionary Rally (Brother Andrew) -	Auditorium	7:45 pm	
8 Tu	International Amateur Boxing	Auditorium	8:30 pm	\$6.25-\$5.25-\$3.2
8-10 Tu-Th	Calif. Rehabilitation Assn. Convention	Comm./Conv.Ctr.		
8-11 Tu-F	Reveen, The Impossiblist	Theater	8:00 pm	\$5-\$4-\$3
9 W	Wrestling	Auditorium	8:30 pm	\$4.08-\$3.57-\$2.5
9 W	Sacramento Convention & Visitors Bureau Installation Dinner	Comm./Conv.Ctr.	6:00 pm	
11-12 F-Sa	Most Worshipful United Grand Lodge of Calif. & Nev., A.F. & A.M.	Comm./Conv.Ctr.	9:00 am	
12 Sa	Reveen, The Impossiblist	Theater	2:00 pm/ 8:00 pm	\$5-\$4-\$3
12 Sa	Intl.Toastmistress Founders Day Dinner	Comm./Conv.Ctr.	6:30 pm	
13 Su	Reveen, The Impossiblist	Theater	2:00 pm/ 6:00 pm	\$5-\$4-\$3
14-18 M-F	Calif. State Grange Convention	Auditorium		
16 W	American Assn.of Univ.Women Mtg.	Comm./Conv.Ctr.	7:30 pm	
16 W	State Dept.of Industrial Relations Seminar	Comm./Conv.Ctr.	9:30 am	
17 Th	Alexander Scourby & Lori March - AM Series	Theater	10:30 am	
17 Th	Grand Encampment of Odd Fellows Installation	Comm./Conv.Ctr.	8:00 pm	
17-18 Th-F	Consumer Protection Bureau of Sacramento County Meetings	Comm./Conv.Ctr.		
19 Sa	Italian Catholic Federation #183 - 10th Anniversary Dinner	Comm./Conv.Ctr.	7:00 pm	
19 Sa	Steppenwolf	Auditorium	8:00 pm	\$6.50-\$5.50
19 Sa	Sacramento Symphony with Malcom Frager, pianist	Theater	8:30 pm	\$6.27-\$5.10- \$3.88-\$2.75
19 Sa	Sacramento Symphony League Reception	Comm./Conv.Ctr.	11:00 pm	
20 Su	Sacramento Symphony with Malcom Frager, pianist	Theater	3:00pm	\$5.10-\$3.88- \$3.26-\$2.09

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EVENTS SUBJECT TO CHANGE WITHOUT NOTICE



Calendar Of Events

COMMUNITY/CONVENTION CENTER

November, 1974

DATE - DAY	EVENT	LOCATION	TIME	TICKETS
1 F	California Assn. for Compensatory Education	C/C Center		
1 F	Pangkat Kawayan Orchestra and Dancers of the Philippines - Unitours	Theater	8:00 pm	Closed
1 F	Jackson Five	Auditorium	8:00 pm	\$6.50
2 Sa	Sacramento Area Federal Employment Seminar	C/C Center	9:00 am	
2 Sa	Hank Williams, Jr.	Theater	7:00 pm/ 9:30 pm	\$6.00-\$5.00
2 Sa	Roller Games	Auditorium	8:00 pm	\$4.50-\$3.50-\$2.00
2-3 Sa-Su	Sacramento Japanese Doll Show	C/C Center		
2-3 Sa-Su	Self Realization Fellowship Church Meetings	C/C Center		Closed
3 Su	Sacramento District Church of the Nazarene Bible Study Rally	Theater	6:00 pm	
3 Su	W.B.A. League Basketball: Sacramento vs. Stockton	Auditorium	7:00 pm	\$3.00
4 M	Joan Sutherland Recital	Theater	8:30 pm	\$10.20-\$7.65-\$5.10
5 Tu	Boxing	Auditorium	8:30 pm	\$6.50-\$5.50-\$3.50
5 Tu	General Election Polling Place	Auditorium	7:00 am	
6 W	California Community Colleges Professional Staff Meeting	C/C Center	10:00 am	
6 W	Wrestling	Auditorium	8:30 pm	\$4.08-\$3.57-\$2.55
7-8 Th-F	Dept. of Postgraduate Medicine Seminar	C/C Center		
8 F	California Almond Growers Exchange 64th Annual Meeting	C/C Center		
8 F	"Acapulco Gold" Film	Auditorium	8:00 pm	\$2.50 advance, \$3.00 at door
8-10 F-Su	Sacramento Bridge League Tournament	C/C Center		
9 Sa	State Registration Exam for Engineers	C/C Center	8:00 am	
9 Sa	Sacramento Symphony with Berl Senofsky, Violinist	Theater	8:30 pm	\$8.67-\$6.89-\$6.27- \$5.10-\$3.88-\$2.75
10 Su	Sacramento Symphony with Berl Senofsky, Violinist	Theater	3:00 pm	\$7.40-\$5.61-\$5.10- \$3.88-\$3.26-\$2.09
10 Su	New Riders of Purple Sage & Commander Cody	Auditorium	7:30 pm	\$6.12-\$5.10-\$4.08

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EVENTS SUBJECT TO CHANGE WITHOUT NOTICE

DATE - DAY	EVENT	LOCATION	TIME	TICKETS
11 M	California Postsecondary Education Commission Meeting	C/C Center	9:30 am	
13-16 W-Sa	National Grange Convention	Aud. & C/C Center		
16 Sa	The Merry Widow	Theater	8:30 pm	\$4.60 (½ price for students/sr.citizen)
17 Su	Van Morrison	Auditorium	8:00 pm	\$6.50-\$5.50-\$4.50
18-22 M-F	Calif. State Dept. of Transportation Seminar	C/C Center		
19 Tu	Ichinomiya Traffic Safety Presentation	C/C Center		
19 Tu	California Real Estate Assn. Meeting	C/C Center		
19 Tu	The New Christy Minstrels - Community Concert Series	Auditorium	8:15 pm	
20 W	Wrestling	Auditorium	8:30 pm	\$4.08-\$3.57-\$2.55
21 Th	State Board of Vocational Nurses Exam	Exh. Hall	8:00 am	
21 Th	Audio Engineering Society	C/C Center	8:30 pm	
23 Sa	The Myron Floren Show	Theater	8:00 pm	\$6.00-\$5.00-\$4.00
24 Su	The Carpenters	Theater	7:00 pm/ 9:45 pm	\$6.50-\$5.50
24 Su	W.B.A. League Basketball: Sacramento vs. Tri-Valley	Auditorium	7:00 pm	\$1.00
26 Tu	Fleetwood Mac	Auditorium	7:30 pm	\$6.00-\$5.00-\$4.00
27 W	W.B.A. League Basketball: Sacramento vs. San Mateo	Auditorium	8:00 pm	\$3.00
28 Th	Wrestling	Auditorium	8:30 pm	\$4.08-\$3.57-\$2.55
28-30 Th-Sa	Assemblies of God Convention	C/C Center		
29 F	Sacramento Bee Christmas Show	Auditorium	2:00 pm/ 8:00 pm	Open
30 Sa	Sacramento Bee Christmas Show	Auditorium	1:00 pm/ 4:00 pm/ 8:00 pm	Open
30-Dec. 1	Eckankar Convention	Theater		

Community/Convention Center
1100 14th Street
Sacramento, California 95814

To:



Calendar Of Events

COMMUNITY CONVENTION CENTER

December, 1974

DATE	DAY	EVENT	LOCATION	TIME	TICKETS
1	Su	Eckankar Convention	Theater		
2-4	M-W	Governor's Conference on Criminal Justice Standards	C/C Center		
3	Tu	Boxing	Auditorium	8:00 pm	\$8.00-\$6.00-\$4.00
4	W	W.B.A. League Basketball: Sacramento vs. Tri-Valley	Auditorium	8:00 pm	\$3.00
5	Th	Nicholas Johnson - AM Series	Theater	10:30 am	\$4.08
5	Th	Andre Watts	Theater	8:30 pm	\$6.50-\$5.50-\$4.50
7	Sa	First Full Contact Kung Fu Tournament '74	Auditorium	8:00 pm	\$5.50-\$4.50-\$3.50
7	Sa	Sacramento Symphony Choral Concert	Theater	8:00 pm	\$8.67-\$6.89-\$6.27-\$5.10-\$3.88-\$2.75
8	Su	Sacramento Symphony Choral Concert	Theater	3:00 pm	\$7.40-\$5.61-\$5.10-\$3.88-\$3.26-\$2.09
8	Su	Sacramento Valley Pharmaceutical Association Seminar	C/C Center	8:30 am	
8	Su	Loggins & Messina	Exhibit Hall	8:00 pm	\$7.14 day of show \$6.12 advance
11	W	Wrestling	Auditorium	8:30 pm	\$4.08-\$3.57-\$2.55
12	Th	California Community Colleges Staff Meeting	C/C Center	9:30 am	
14	Sa	Sacramento Union Employees' Children's Christmas Party	C/C Center	1:00 pm	Closed
14	Sa	State Employees' Christmas Party	Exhibit Hall	8:30 pm	
14	Sa	Dave Mason	Auditorium	8:00 pm	\$6.50-\$5.50
14-16	Sa-M	The Nutcracker	Theater	2:00 pm	\$3.50-\$3.00-\$2.00
14	Sa	The Nutcracker	Theater	8:00 pm	\$6.00-\$4.50-\$3.00
15	Su	The Nutcracker	Theater	7:00 pm	\$4.50-\$3.50-\$2.50
16-17	M-Tu	State Dept. of Food & Agriculture Public Hearings	C/C Center	8:30 am	
17	Tu	W.B.A. League Basketball	Auditorium	8:00 pm	\$3.00

CONTACT A CA OF





CITY OF SACRAMENTO
CALIFORNIA

R. L. RATHFON
CITY MANAGER

February 28, 1975

CITY HALL
915 I STREET - 95814

The Sacramento Community Center Authority
Sacramento, California

Members in Session:

Summary of Community Center
Organization and Budget

Attached for your information are a number of reports prepared during the past year which cover the following subjects:

- ATTACHMENT A: Organizational Chart - showing the relationship of the Community Center to the Convention-Visitors Bureau and the staffing pattern.
- ATTACHMENT B: City Budget - portion adopted for the administration of the "Community Center Department" for fiscal year 1974-75. (Please note that the maintenance costs of the Center are not included in this budget, but rather are merged as part of the Engineering Department's maintenance of all City facilities).
- ATTACHMENT C: Budget Status Report - this report indicates the status of each account as of the end of calendar year 1974. (Please note that a review of the Engineering Department's maintenance costs for the same period which are attributed to the Community Center amounted to \$214,647.09).
- ATTACHMENT D: Financing Annual Lease Rental Payments - this is a series of staff reports presented to the City Council during the past year which resulted in increasing the Transient Occupancy Tax from 5% to 6% and establishing a 2% Admissions Tax on tickets.

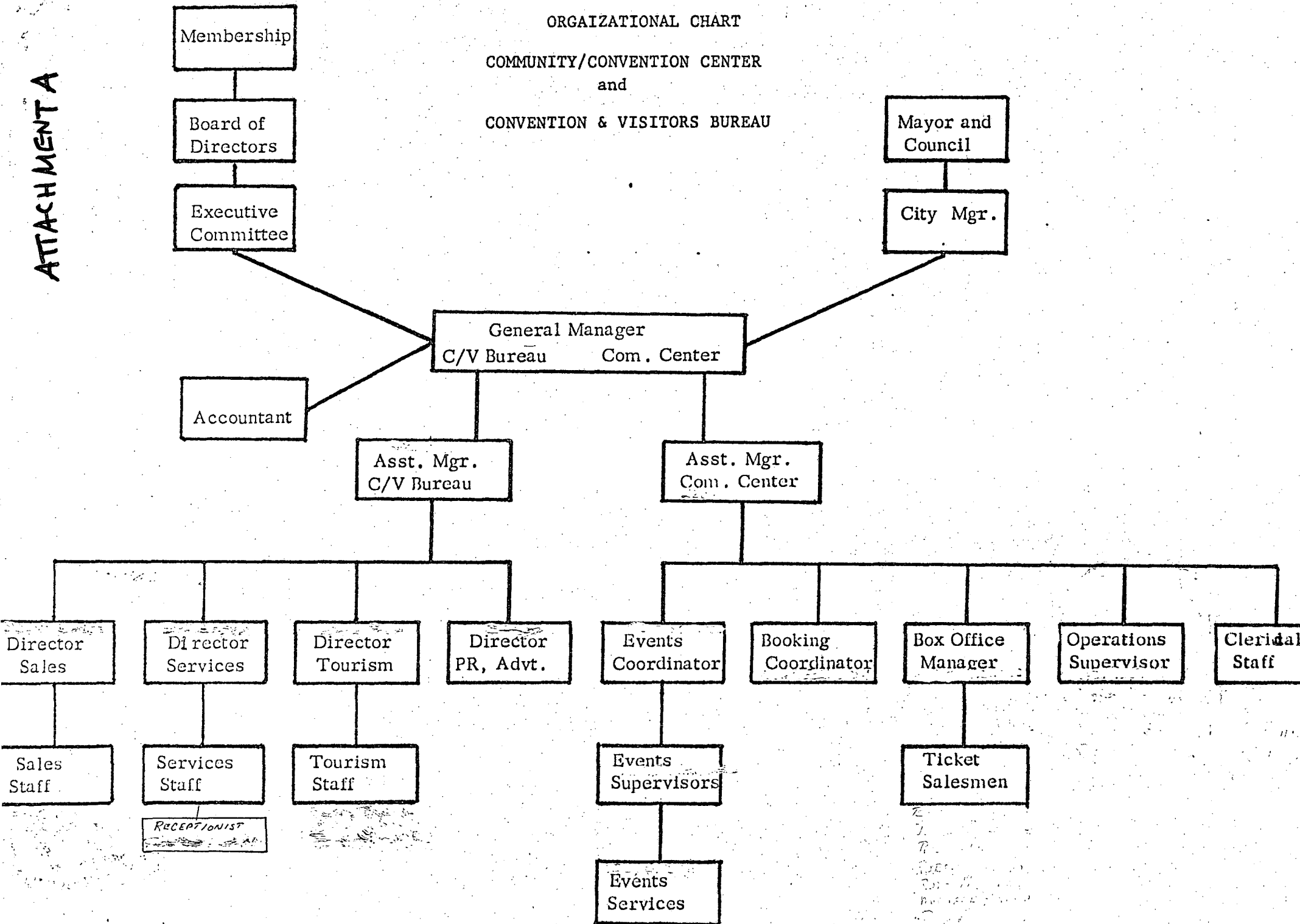
Respectfully submitted,

Walter J. Slipe

Walter J. Slipe
Assistant City Manager
for Community Development

ATTACHMENT A

ORGANIZATIONAL CHART
COMMUNITY/CONVENTION CENTER
and
CONVENTION & VISITORS BUREAU



file - Com CTR
1574

Community/Convention Center	
General Manager	1
Asst. General Manager	1
Total	2

Box Office	
Box Office Manager	1
Ticket Salesmen	5
Ticket Salesmen (R)	4
Total	10 10

Events Coordination	
Events Coordinator	1
Events Supervisors	2
Student Trainees	1.8
Total	4.8

Booking Coordination	
Booking Coordinator	1
RECEPTIONIST (R)	2

Clerical	
Senior Steno Clerk	1
Jr. Steno Clerk	1
Total	2

Total Staff, 15.8

1. General Manager
 2. Asst. General Manager
 3. Box Office Manager
 4. Ticket Salesmen
 5. Ticket Salesmen (R)
 6. Events Coordinator
 7. Events Supervisors
 8. Student Trainees
 9. Booking Coordinator
 10. Receptionist (R)
 11. Senior Steno Clerk
 12. Jr. Steno Clerk

CITY OF SACRAMENTO
ANNUAL BUDGET

ATTACHMENT B

Department	Division		Activity	
COMMUNITY CENTER	COMMUNITY CENTER		COMMUNITY CENTER	
CLASSIFICATION	1972-73	1973-74	Fiscal Year 1974-75	
	Actual Expenditures	Budget	Preliminary	Final
EMPLOYEE SERVICES	\$ 69,809	\$111,537	\$ 245,043	\$ 243,563
OTHER SERVICES AND SUPPLIES	361,854	518,923	1,467,200	1,525,723
DEBT SERVICE	-0-	-0-	-0-	-0-
EQUIPMENT	1,620	20,218	-0-	-0-
REIMBURSEMENTS	518	-0-	-0-	-0-
OPERATING TOTAL	432,765	650,678	1,712,243	1,769,286
CAPITAL IMPROVEMENTS	-0-	-0-	-0-	-0-
GRAND TOTAL	\$432,765	\$650,678	\$1,712,243	\$1,769,286

SOURCE OF FUNDS

Transient Occupancy Tax	\$326,000	\$364,500	\$1,374,750	\$1,374,750
General Fund	106,765	286,178	337,493	374,536
Admission Tax				20,000

PROGRAM INFORMATION

The Sacramento Community Center complex is presently under construction at a site bounded by 13th and 14th Streets and "J" and "L" Streets. The complex will be open to the public with the dedication and grand opening functions running from June 29, 1974 through July 10, 1974.

The exhibit hall has a total building area of 70,000 square feet with its main exhibit space covering 50,000 square feet. Its main exhibit space is divisible into three spaces of which one has 25,000 square feet and the other two have 12,500 square feet each. The exhibit hall has the capacity to assemble 7,000 occupants or provide a banquet for 5,000.

The activities building has a total area of 50,000 square feet and will feature a meeting and banquet room of 16,000 square feet. Five major spaces are planned which can be divisible into ten smaller spaces. Group capacities can range from 25 to 2,300 with banquet facilities for up to 1,600 persons.

The theater is designed with a total building area of 86,000 square feet and a stage area of 8,100 square feet. The stage house will accommodate any traveling show or local dramatic productions as well as the symphony or small ensembles. The acoustics have been so designed to accommodate a wide range of stage adaptations including up to a 120 piece symphony orchestra. The total seating capacity is 2,388.

CITY OF SACRAMENTO
ANNUAL BUDGET

Department	Division	Activity
COMMUNITY CENTER	COMMUNITY CENTER	COMMUNITY CENTER

Financing sources available for the Community Center complex, which includes the Auditorium, are as follows: the Transient Occupancy Tax, which is pledged to the Community Center by Section 41.35 of the City Code, Rental of Facilities, Rental of Equipment, Revenue from Concessions, and Catering services, and the General Fund until such time as the complex is self-supporting. Another potential source of revenue is an admissions tax. The Council has already received a preliminary report on this tax and some positive action should occur before July 1, 1974.

<u>1974-75 Estimated Revenue</u>	<u>1974-75 Estimated Expenditures</u>
Transient Occupancy Tax \$400,000	Community Center \$1,712,243
Rental of Facilities 350,000	Facility Maint. Div. 460,359
Rental of Equipment 10,000	Parks Division 9,329
Concessions 55,000	
Catering Service 25,000	
Misc. Concessions 10,000	
\$850,000	\$2,181,931

EXPENDITURE JUSTIFICATION

The amount recommended for Employee Services of \$245,043 includes funding for full year operation of the Community Center complex. Also recommended is the addition of two full-time Event Attendants (\$16,640) and the equivalent of two full-time Receptionists (\$10,000). The request of additional personnel is based on a re-evaluation of facility usage due to the increase in the number of bookings that have been made for fiscal year 1974-75. The additional Event Attendants will be required to provide required supervision during multiple events in the facilities. The Receptionists recommended are needed to provide a focal point for all incoming communications and act as information personnel during events that are conducted at night.

The maintenance personnel required to service and maintain the Community Center are budgeted in Facility Maintenance in order for the City's maintenance program to obtain maximum flexibility and proper coordination. The large net increase in Other Services and Supplies is due primarily for the first bond payment of \$1,374,750 due August 15, 1974. Telephone and telegraph service (\$6,600) is a relatively large expense due to the long distance nature of most calls; printing expense (\$10,000) is relatively high due to the need to develop and provide facility diagrams to users, printed forms for a variety of uses and printed operations policies for users, agents, contractors, producers, et cetera.

Proper promotion of the Community Center requires continuous advertising in trade publications and other media. The amount recommended for this effort is \$50,000, which is the same as allowed in the current budget.

CITY OF SACRAMENTO
ANNUAL BUDGET

Department	Division	Activity
COMMUNITY CENTER	COMMUNITY CENTER	COMMUNITY CENTER

The elimination of certain one-time expenses in the 1973-74 budget partially offsets the new expenses to be incurred in this first year of operation resulting in a net increase of \$948,227 in Other Services and Supplies.

No additional equipment is requested.

SUMMARY OF PRELIMINARY BUDGET

Budget	+\$1,061,565	+163.2%
Positions	+11.9	+ 91.5%

CITY COUNCIL ACTION

1) Approved salary and benefit decrease	-\$ 1,480
2) Equipment enterprise fund charge	+ 100
3) Convention Bureau support	<u>+ 58,423</u>

Total Change	+\$57,043
--------------	-----------

SUMMARY OF FINAL BUDGET

Positions	+10.9	+ 91.2%
Budget Total	+\$1,118,608	+171.9%
General Fund	+ 88,358	+ 30.9%
Transient Occupancy Tax Fund	+ 1,010,250	+277.2%
Admission Tax Fund	+ 20,000	N/A

CITY OF SACRAMENTO
EMPLOYEE SERVICES SCHEDULE

Department	Division			Activity		
COMMUNITY CENTER	COMMUNITY CENTER			COMMUNITY CENTER		
POSITION/ BENEFIT TITLE	Position Quota			Current Budget	Fiscal Year 1974-75	
	Current	Prelim.	Final		Preliminary	Final
General Manager	1	1	1	\$ 26,581	\$ 29,203	\$ 29,598
Assistant Manager	1	1	1	16,702	19,323	20,571
Booking Coordinator	0	1	1	-0-	12,730	13,021
Administrative Assistant	1	0	0	11,191	-0-	-0-
Event Coordinator	.5	1	1	5,720	12,428	12,917
Box Office Manager	.5	1	1	5,720	11,835	11,746
Ticket Salesman	2.5	5	5	9,646	41,600	46,800
Event Attendant	0	2	2	-0-	16,640	22,173
Intermediate Steno Clerk	1	0	0	8,185	-0-	-0-
Senior Stenographer Clerk	0	1	1	-0-	8,819	9,038
Junior Stenographer Clerk	1	1	1	6,157	6,926	6,845
Ticket Salesman (Relief)	2.5	5	4	4,823	41,000	30,800
Receptionist (Relief)	0	2	2	-0-	10,000	8,000
Student Trainee	.9	1.8	1.8	1,080	1,800	1,800
Total Salaries & Wages	11.9	22.8	21.8	\$ 95,805	\$212,304	\$213,309
Direct Benefits:						
In Lieu Vacation				\$ -0-	\$ 245	\$ 250
Sub Total				\$ -0-	\$ 245	\$ 250
Other Benefits:						
Retirement				\$ 7,664	\$ 21,168	\$ 12,354
FICA				4,978	6,990	12,163
Group-Health				1,547	2,810)
Dental				1,250	840) 5,184
Life				178	400)
Workmen's Compensation				115	286	303
Sub Total				\$ 15,732	\$ 32,494	\$ 30,004
Total Benefits				\$ 15,732	\$ 32,739	\$ 30,254
Total Employee Services				\$111,537	\$245,043	\$243,563

ATTACHMENT C

ORG- 2120 COMMUNITY CENTER

BUDGET STATUS REPORT AS OF 12/27/74

TIME 15.46.35

- - - - FISCAL YEAR - TO - DATE - - - -

	APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	UNENCUMBERED BALANCE
EMPLOYEE SERVICES				
4101 SALARY AND WAGES	213,309.00		81,640.72	131,668.28
4102 VACATION			396.16	396.16-
4103 SICK LEAVE			691.34	691.34-
4104 HOLIDAY			2,918.24	2,918.24-
4110 OVERTIME			5,054.43	5,054.43-
4114 IN LIEU VACATION	250.00			250.00
4120 RETIREMENT-CITY EMPLOYEES	12,354.00		4,442.08	7,911.92
4122 SOCIAL SECURITY-FICA	12,163.00		1,926.19	10,236.81
4123 INSURANCE CONTRIBUTION	5,184.00		2,145.81	3,038.19
4126 WORKMEN'S COMPENSATION	303.00		110.32	192.68
4127 OVERTIME PREMIUM			155.13	155.13-
TOTAL	243,563.00		99,480.42	144,082.58 *
SERVICES & SUPPLIES				
4201 POSTAGE	750.00		1,032.64	282.64-
4204 TELEPHONE & TELEGRAPH	6,600.00		1,419.91	5,180.09
4210 CONVENTION PROMOTION	60,000.00		77.36	59,922.64
4211 ADVERTISING			6,054.52	6,054.52-
4213 PRINTING & BINDING			4,031.58	4,031.52-
4221 UTILITIES			34,485.27	34,485.27-
4231 RENTAL REAL PROPERTY	1,374,750.00		1,374,755.40	5.40-
4233 RENTAL OF EQUIPMENT		1,826.05	2,627.13	4,453.18-
4234 RENTAL OF EQUIPMENT-ENTERPRISE	3,700.00			3,700.00
4241 MAINT.REPAIR. REAL PROPERTY			4,770.00	4,770.00-
4242 MAINT.REPAIR.MACHY & EQUIPMENT			501.00	501.00-
4256 OTHER PROFESSIONAL SERVICES	1,000.00		312.45	687.55
4261 TRANSPORTATION	950.00		1,174.01	224.01-
4262 MEALS	700.00		847.35	147.35-
4263 LODGING	650.00		462.22	187.78
4265 OFFICIAL HOSPITALITY	10,000.00		689.03	9,310.97
4267 OTHER TRAVEL EXPENSE	220.00		264.79	44.79-
4270 MEMBERSHIP FEES	130.00		175.00	45.00-
4271 SUBSCRIPTION FEES	270.00			270.00
4272 REGISTRATION & TUITION FEES	360.00		132.50	227.50
4281 FREIGHT & DEMURRAGE			242.43	242.43-
4282 LAUNDRY SERVICE	1,200.00			1,200.00
4287 OTHER SPECIALIZED SERVICES	58,423.00	35,416.65	23,006.35	
4331 REFUNDS			750.00	750.00-
4403 FOOD (HUMAN CONSUMPTION)		186.50	77.97	264.47-
4411 OFFICE SUPPLIES & MATERIALS	6,000.00	178.74	3,737.10	2,084.16
4421 PAINT & PAINT SUPPLIES			12.11	12.11-
4422 JANITORIAL, CLEANING & RESTROOM		16.92		16.92-
4424 MECHANICAL PARTS & SUPPLIES			2.54	2.54-
4431 SAFETY EQUIPMENT & PROTECTION			80.51	80.51-
4433 PHOTOGRAPHIC SUPPLIES		194.35	193.11	387.46-
4443 ELECTRICAL SUPPLIES-MATERIALS			271.45	271.45-
4451 ATHLETIC, CRAFT, RECREATIONAL			764.27	764.27-
4453 BOOKS & PAMPHLETS			13.05	13.05-
4451 SMALL TOOLS, APPLIANCE, EQUIP			168.78	168.78-
4471 CONSTRUCTION-BUILDING SUPPLIES			11.40	11.40-

ORG- 2120 COMMUNITY CENTER

BUDGET STATUS REPORT AS OF 12/27/74

TIME 15.46.35

- - - - FISCAL YEAR - TO - DATE - - - -

APPROVED BUDGET ENCUMBRANCE EXPENDITURE UNENCUMBERED BALANCE

SERVICES & SUPPLIES

4492 CLOTHING & UNIFORMS

3.48

~~3.48~~

4493 IDENTIFICATION SUPPLIES

46.96

~~46.96~~

TOTAL

1,525,723.00

37,819.21

1,463,193.66

24,710.13

*

EQUIPMENT

4530 MACHINERY & EQUIPMENT

49,924.69

~~49,924.69~~

TOTAL

49,924.69

~~49,924.69~~

*

2120 ORGANIZATION TOTAL

1,769,286.00

37,819.21

1,612,598.77

118,868.02

**

SOURCE OF FUNDS STATUS

FUND TITLE APPROVED BUDGET ENCUMBRANCE EXPENDITURE UNENCUMBERED BALANCE

101 GENERAL FUND

41,017.46

~~41,017.46~~

209 ADMISSIONS TAX

20,000.00

20,000.00

210 REVENUE SHARING

4,770.00

~~4,770.00~~

445 COMMUNITY CENTER FUND (GENERAL FUND)

374,536.00

37,819.21

192,061.31

144,655.48

249 TRANSIENT OCCUPANCY TAX

1,374,750.00

1,374,750.00

TOTAL

1,769,286.00

37,819.21

1,612,598.77

118,868.02



CITY OF SACRAMENTO
CALIFORNIA

WALTER J. SLIPE
ASSISTANT CITY MANAGER
FOR COMMUNITY DEVELOPMENT

September 19, 1974

CITY HALL
915 I STREET - 95814

The Honorable City Council
Sacramento, California

Members in Session:

Financing Annual Lease Rental Payment
To Community Center Authority

On May 2, 1974, staff submitted a report to the City Council with recommendations for financing the City's annual lease rental payment to the Community Center Authority for bond retirement. The status of those recommendations and other related matters are discussed below.

Recommendation No. 1: Increase City Hotel-Motel Tax From 5% to 6%

On May 23, 1974, the City Council adopted ordinance No. 3405 accomplishing this recommendation effective July 1, 1974. This increase will produce an estimated additional \$75,000 annually.

Recommendation No. 2: Establish An Admissions Tax for the City

On June 20, 1974, the City Council adopted ordinance No. 3421 providing for an admissions tax effective July 1, 1974. In accordance with an earlier policy decision made on May 23, 1974, this tax is applicable only to events held at the Community Center and Auditorium. This action will produce an estimated additional \$20,000 annually.

Recommendation No. 3: Request the County of Sacramento to Increase Its Hotel-Motel Tax From 5% to 6% and Commit the Increased Revenue to Retirement of Community Center Bonds

On August 26, 1974, the Board of Supervisors adopted ordinance SCC No. 186 accomplishing this recommendation effective January 1, 1975. According to the county, this increase will produce an estimated additional \$43,000 annually.

Recommendation No. 4: Request the County of Yolo to Increase Its
Hotel-Motel Tax From 5% to 6% and Commit
the Increased Revenues to Retirement of
Community Center Bonds

Information from representatives of Yolo County indicates that they will not commit any hotel-motel tax revenue to the retirement of Community Center bonds.

At the Council meeting of May 23, 1974, the staff was instructed to submit a report as to the feasibility of a 10% hotel-motel tax. We believe that a tax of this level would work to the detriment of the hotel-motel industry within the city, discourage the development of a major downtown hotel, and is, in fact, not feasible. Such a tax would be 67% higher than the new 6% rate for the Sacramento unincorporated area and 100% higher than the present 5% rate for the unincorporated area of Yolo County which includes the many hotels and motels in the West Sacramento area. A 10% city tax would definitely encourage people to utilize facilities outside of the city, particularly large convention groups which normally seek accommodations which offer the best financial deal. During 1970 and 1971, the City of Inglewood levied a 10% hotel-motel tax; however, it was reduced to the present 6% level. The prevailing practice in California has been to keep this tax on a parity with the state sales tax which is presently 6%.

Following is a schedule, through 1980, showing the annual lease rental payment due to the Community Center Authority, the projected estimate of available city and county hotel-motel tax, and city admission tax to meet these payments, and the projected surplus or deficit.

<u>Date Payment Due</u>	<u>Amount</u>	<u>Available Financing</u>		
		<u>City/County Hotel-Motel Tax</u>	<u>Admission Tax</u>	<u>Surplus (Deficit)</u>
Aug. 15, 1974	\$1,374,750	\$1,796,432 (1)	\$ -0-	\$421,682
Aug. 15, 1975	1,387,500	1,121,682 (2)	20,000	(245,818)
Aug. 15, 1976	1,373,500	760,000 (3)	21,000	(592,500)
Aug. 15, 1977	1,384,500	800,000 (3)	22,000	(562,500)
Aug. 15, 1978	1,368,750	840,000 (3)	23,000	(505,750)
Aug. 15, 1979	1,378,000	880,000 (3)	24,000	(474,000)
Aug. 15, 1980	1,385,500	925,000 (3)	25,000	(435,500)

(1) Represents accumulated total to June 30, 1974.

(2) Represents surplus of \$421,682 from August 15, 1974 plus estimated 1974-75 receipts of \$700,000.

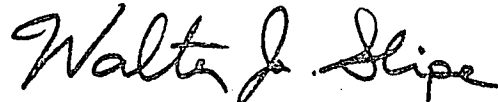
(3) Represents current year revenues only.

As evidenced from the above schedule, even with the increased revenues identified in this report, there will continue to be a significant, but decreasing, annual deficit between hotel-motel tax and admissions tax revenues and lease rental payments for the next several years.

The 1974-75 budget includes \$885,000 of General Fund appropriations for operations and maintenance of the Community Center offset in part by estimated operating revenues of \$550,000 resulting in a net cost to the General Fund of \$335,000. It is anticipated that the net cost to the General Fund for operations and maintenance will decrease in future years as utilization of the facilities is increased.

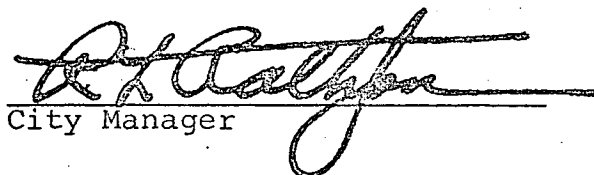
Attached for information is the full schedule of lease rental payments to the Community Center Authority.

Respectfully submitted,



Assistant City Manager
for Community Development

For City Council Information:


City Manager

Annual Payment by City of Sacramento to the Sacramento
Community Center Authority as required by project lease
dated August 1, 1971.

August 15, 1974	\$1,374,750	August 15, 1990	\$1,408,063
August 15, 1975	1,387,500	August 15, 1991	1,401,563
August 15, 1976	1,373,500	August 15, 1992	1,417,188
August 15, 1977	1,384,500	August 15, 1993	1,404,688
August 15, 1978	1,368,750	August 15, 1994	1,415,625
August 15, 1979	1,378,000	August 15, 1995	1,423,438
August 15, 1980	1,385,500	August 15, 1996	1,428,125
August 15, 1981	1,391,250	August 15, 1997	1,429,688
August 15, 1982	1,370,250	August 15, 1998	1,428,125
August 15, 1983	1,374,250	August 15, 1999	1,423,438
August 15, 1984	1,378,938	August 15, 2000	1,440,625
August 15, 1985	1,383,988	August 15, 2001	1,428,125
August 15, 1986	1,387,238	August 15, 2002	1,437,500
August 15, 1987	1,388,638	August 15, 2003	1,442,188
August 15, 1988	1,388,563	August 15, 2004	1,467,188
August 15, 1989	1,386,563	August 15, 2005	1,460,938



CITY OF SACRAMENTO
CALIFORNIA

R. L. RATHFON
CITY MANAGER

CITY HALL
915 I STREET - 95814

April 29, 1974

The Honorable City Council,
Sacramento, California

Members in Session:

Financing Community Center Costs

A status report concerning financing of the Community Center bond payment submitted to the City Council in January (see attached copy) resulted in a request to identify additional funding sources. The following are alternatives for financing the Center:

1. Increase the City Hotel-Motel Tax

X
Report
feasibility
1970
7
See also
D

The earlier staff report suggested that the transient occupancy tax be increased from 5% to 6% effective July 1, 1974 to coincide with the opening of the Center and the start of the first quarter of the fiscal year. This increase would keep the hotel-motel tax equal to the state-wide sales tax which increased to 6% as of April 1, 1974 and would produce an estimated additional \$75,000. Each additional 1% increase would produce another estimated \$75,000, assuming that such additional increases did not discourage occupancy.

Parity with the sales tax is the prevailing practice of cities although there are some exceptions. Those cities which had a hotel-motel tax in excess of the state sales tax prior to the April 1, 1974 increase include: 5½% Antioch; 6% Anaheim, Beverly Hills, Los Angeles, Oakland, Pleasant Hills, Salinas, San Mateo; 10% Inglewood.

Attached is a proposed ordinance increasing this tax from 5% to 6% effective July 1, 1974.

2. Establishment of Admissions Tax

The 1967 Rafferty & Company feasibility study suggested establishment of an admissions tax as another revenue source. If a 2% tax were to be levied on a city-wide basis to apply to

all events for which an admission ticket is sold, it is estimated that approximately \$125,000 to \$150,000 would be generated annually. This is based on taxing all commercial entertainment such as motion pictures, theatrical performances, athletic contests, horse racing, etc. If the County of Sacramento were also to establish an admissions tax, additional revenue would be generated although there is no estimate of the amount.

Another alternative would be to have the admissions tax apply only to events at the Community and Convention Center. The revenue generated might amount to 20%-25% of the above estimate. The major disadvantage is that the Community Center would be placed at an extreme competitive disadvantage.

3. Request County of Sacramento to Increase Hotel-Motel Tax to 6%, and Commit the Additional Revenue to Retirement of the Community Center Bonds

This action would provide county-wide uniformity of the tax and provide additional revenue. The increase of the County's hotel-motel tax would produce an estimated additional \$40,000-\$50,000 annually.

4. Request County of Yolo to Increase Its Hotel-Motel Tax to 6%, and to Contribute the Additional Revenue to Retirement of the Community Center Bonds

Yolo County is not a member of the joint powers authority which is building the community center although they have imposed a 5% hotel-motel tax.

The majority of motels in Yolo County are located along motel row in West Sacramento immediately adjacent to the City of Sacramento. The area generally will benefit from the activities at the Community Center in terms of motel room occupancy and related spending, particularly by conventioners. Assuming that Sacramento County increases its tax, then a similar action by Yolo County would provide a uniform 6% hotel-motel tax in the entire area serving the Community Center. It is estimated that this action would produce an additional \$10,000-\$15,000 annually.

5. Use of Revenue Sharing Funds for Operations

It is estimated that there will be an operating deficit of \$300,000 for the Community Center during 1974-75. Some of this deficit could be covered by the revenue generated by the City's admission tax and the balance would be absorbed by the General Fund. Revenue sharing funds could be used to cover the difference on a one-time basis. In future years as Community Center

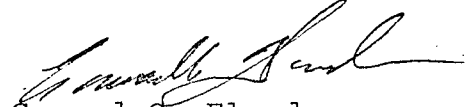
activity increases, there will be additional revenue which will continually reduce the operating deficit to the point where it is eliminated.

RECOMMENDATION

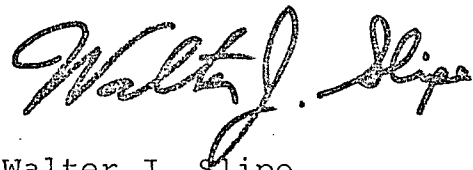
It is recommended that the City Council take the following actions:

1. Set a date to consider adoption of the ordinance increasing the hotel-motel tax from 5% to 6%.
2. Make a policy determination of whether to establish an admission tax or not.
3. Request the Sacramento County Board of Supervisors, also, to increase the hotel-motel tax and commit the additional revenues to the retirement of the Community Center bonds.
4. Request the Yolo County Board of Supervisors to increase their hotel-motel tax and to commit the additional revenue to assist the retirement of the Community Center bonds.

Respectfully submitted

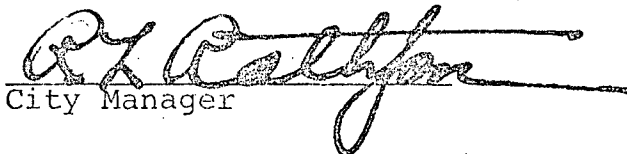


Conrad C. Flanders
Senior Management Analyst



Walter J. Slipe
Assistant City Manager for
Community Development

RECOMMENDATION APPROVED:



City Manager



CITY OF SACRAMENTO
CALIFORNIA

WALTER J. SLIPE,
ASSISTANT CITY MANAGER
FOR COMMUNITY DEVELOPMENT

January 11, 1974

CITY HALL
915 I STREET - 95814

The Honorable City Council
Sacramento, California

Members in Session:

Community Center Costs and Financing

Councilman Ferrales recently requested a report on Transient Occupancy Tax revenues and the projected financial status of the Community-Convention Center.

During the coming fiscal year (FY 74-75), accumulated transient occupancy taxes will be sufficient to meet the annual rental payment and have a one-time surplus. In the following years, there will be a deficit ranging from \$345,250 to \$674,500. In addition, annual maintenance and operating costs are expected to exceed revenues by approximately \$300,000. The attached report details this situation and suggests actions to be taken.

Recommendation:

It is recommended that the Council instruct the staff to:

- (1) Prepare for Council action an Admissions Tax Ordinance to become effective with the official opening of the Community Center.
- (2) Prepare for Council action an amendment to the present hotel-motel tax ordinance increasing the percentage from 5% to 6% effective April 1, 1974 to coincide with the same increase in the sales tax; and meet with the County to request that it take a similar action.

FILED
CITY COUNCIL

JAN 17 1974

JACI K. DEFORD
CITY CLERK

Report Accepted -
Referred to
City Mgr for
add it report

Recommendation Approved:

Respectfully submitted,

Walter J. Slipe

Assistant City Manager
for Community Development

Thomas E. Ruelner
City Manager
for

1-17-74

COMMUNITY CENTER COSTS AND FINANCING

BOND PAYMENTS:

The Project Lease between the City of Sacramento and the Sacramento Community Center Authority requires that the City make annual payments for retirement of the bonds issued to construct the project (attached Exhibit I shows this full schedule). The combined City and County transient occupancy tax revenue is committed to this purpose. The following table shows a comparison between the annual payment required and the estimated transient occupancy tax revenue for each of the next five fiscal years. There is a significant annual deficit of transient occupancy tax revenue after fiscal year 1974-75. Projections beyond five years are not presented; however, it is reasonable to assume that the annual deficit will continue to decrease each year as the tax revenue increases as the combined result of inflation and more hotel-motel rooms.

<u>Annual Payment Due</u>	<u>Amount</u>	<u>Estimated Available City/County T.O. Tax</u>	<u>Surplus (Deficit)</u>
August 15, 1974	\$1,374,750	\$1,751,000 (1)	\$ 376,250
August 15, 1975	1,387,500	1,042,250 (2)	(345,250)
August 15, 1976	1,373,500	699,000 (3)	(674,500)
August 15, 1977	1,384,500	733,000 (3)	(651,500)
August 15, 1978	1,368,750	769,000 (3)	(599,750)

- (1) Represents accumulated total to June 30, 1974.
- (2) Represents surplus of \$376,250 from August 15, 1974 plus estimated 1974-75 transient occupancy tax revenue of \$666,000.
- (3) Represents current year estimated transient occupancy tax revenue only.

COMMUNITY CENTER OPERATION AND MAINTENANCE:

It is estimated that for the fiscal year 1974-75 it will cost \$850,000 to operate and maintain the Community Center. This figure is split between operations (box office, bookings, events, administration, etc.) \$300,000; and maintenance (janitorial service, utilities, maintenance supplies, staff to provide electrical, paint, and carpenter services, stage hands, set-up personnel, stationary engineers) \$550,000.

It is estimated that for the fiscal year 1974-75 the Community Center will realize approximately \$550,000 in revenue from such sources as auditorium rental, concessions, box office charges.

The following is a summary of estimated 1974-75 operation and maintenance costs and revenue.

Operating Cost	\$300,000
Maintenance Cost	<u>550,000</u>
Total Cost	\$850,000
Less: Revenue	<u>- 550,000</u>
Deficit	(\$300,000)

The situation in future years will depend upon the ability to increase utilization of the facility, thereby increasing revenue, while at the same time maintaining relatively stable operating and maintenance costs. As is the case with any new facility there are substantial costs related to just "opening the doors" and these costs must be absorbed in the initial years while utilization and correspondingly, revenue, is being built up.

CONCLUSIONS:

1. For fiscal year 1974-75, there are sufficient transient occupancy tax funds available to meet the first payment to the Community Center Authority due August 15, 1974.
2. For fiscal year 1974-75, there will be an estimated deficit of \$300,000 in operating revenue to meet operating and maintenance costs.
3. Subsequent to 1974-75, there will be an annual deficit of transient occupancy tax revenue to meet Community Center Authority payment for several years.
4. Subsequent to 1974-75, it is envisioned that within a very few years operating revenue will be sufficient to cover operating and maintenance costs and help defray the payments to the Community Center Authority.

RECOMMENDATION:

It is recommended that the staff be instructed to initiate the following two courses of action:

1. Prepare for Council action an Admissions Tax Ordinance to become effective with the official opening of the Community Center.
2. Prepare for Council action an amendment to the present hotel-motel tax ordinance increasing the percentage from 5% to 6% effective April 1, 1974 to coincide with the same increase in the sales tax; and meet with the County to request that it take a similar action.

Based on the best information available at this time, it is estimated that the above two actions would produce an additional \$200,000-\$250,000 annually.

Attachments: (2)

EXHIBIT I

Annual payment by City of Sacramento to the Sacramento Community Center Authority as required by project lease dated August 1, 1971.

August 15, 1974	\$1,374,750	August 15, 1990	\$1,408,063
August 15, 1975	1,387,500	August 15, 1991	1,401,563
August 15, 1976	1,373,500	August 15, 1992	1,417,188
August 15, 1977	1,384,500	August 15, 1993	1,404,688
August 15, 1978	1,368,750	August 15, 1994	1,415,625
August 15, 1979	1,378,000	August 15, 1995	1,423,438
August 15, 1980	1,385,500	August 15, 1996	1,428,125
August 15, 1981	1,391,250	August 15, 1997	1,429,688
August 15, 1982	1,370,250	August 15, 1998	1,428,125
August 15, 1983	1,374,250	August 15, 1999	1,423,438
August 15, 1984	1,378,938	August 15, 2000	1,440,625
August 15, 1985	1,383,988	August 15, 2001	1,428,125
August 15, 1986	1,387,238	August 15, 2002	1,437,500
August 15, 1987	1,388,638	August 15, 2003	1,442,188
August 15, 1988	1,388,563	August 15, 2004	1,467,188
August 15, 1989	1,386,563	August 15, 2005	1,460,938

who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by this article to be made, is guilty of a misdemeanor and is punishable as aforesaid. (Ord. No. 2577 (4th Series), § 1.)

Sec. 41.35. "Transient Occupancy Tax Fund" created; use of tax receipts.

The assessor-collector shall transmit to the treasurer all moneys, including taxes and penalties, collected by him pursuant to this article for deposit to the credit of a special fund to be known as the "Transient Occupancy Tax Fund," which fund is hereby created and established. The fund shall be a continuing fund and not subject to transfer at the close of the fiscal year. The fund shall be used solely and exclusively for the following purposes:

- (1) Administration of the provisions of this article.
- (2) Acquisition, construction, completion, operation, repair and maintenance of public assembly and convention halls, including convention center, auditorium, and little theater buildings with facilities for convention meetings, and public assemblies (including dramatic and musical performances), public off-street parking facilities and other site improvements related thereto; lands, easements and rights of way; and other works, property or structures necessary or convenient for public assembly and convention halls.
- (3) Expenses in connection with proposals or proceedings for acquisition of the facilities referred to in subsection (2) above.
- (4) Interest and principal payments on bonds issued to acquire any of the facilities referred to in subsection (2) above.
- (5) Lease payments for lease of any of the facilities referred to in subsection (2) above. (Ord. No. 2577 (4th Series), § 1.)

ORDINANCE NO.

FOURTH SERIES

AN ORDINANCE AMENDING SECTION 41.23 OF
ARTICLE IV, CHAPTER 41 OF THE SACRAMENTO
CITY CODE RAISING THE TRANSIENT OCCUPANCY
TAX FROM FIVE TO SIX PERCENT, EFFECTIVE
JULY 1, 1974

BE IT ENACTED BY THE COUNCIL OF THE CITY OF SACRAMENTO:

SECTION 1.

Section 41.23 of Article IV, Chapter 41 of the Sacramento City Code is hereby amended to read as follows:

Sec. 41.23. Tax imposed-Generally.

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of five percent of the rent charged by the operator. On and after July 1, 1974, said tax shall be in the amount of six percent of such rent. Such tax constitutes a debt owed by the transient to the city which is extinguished only by payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the assessor-collector may require that such tax be paid directly to the assessor-collector.

SECTION 2.

This ordinance shall be published once in the official newspaper of the City of Sacramento within 10 days after its passage.

PASSED:

EFFECTIVE:

MEMORANDUM

January 3, 1975

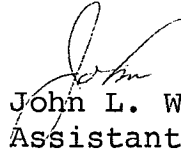
TO: Walter J. Slipe
Assistant City Manager for Community Development

FROM: John L. Whitehead
Assistant Management Analyst

SUBJECT: Additional Equipment for Community Center
to Improve Operations

Equipment purchased and paid by advance from the General Fund as of December 13, 1974 (includes 1,500 chairs)	\$45,803
Equipment that has been ordered but not received as yet nor paid for: Grand Piano	10,000
Equipment needed to be purchased to improve operations:	
(5) portable card holders	500
(2) wheelchairs	150
(2) stretchers	100
park and recreation supplies	2,800
stanchions and ropes	1,500
Modify 13 table carts that are on board	950
Modify 60 chair carts that are on board	6,000
Purchase (28) HT-100 chair carts to be able to move 1,008 additional chairs that are on board but do not have carts	5,075
Locally manufacture 23 additional chair carts to our specifications	7,935
Locally manufacture 17 additional table carts for additional tables on hand to our specifications	4,879
Purchase of Von Duprin bronze panic door hardware for inner doors to convention rooms as required by Uniform Building Code and Title 19	<u>4,000</u>
Total cost to purchase and manufacture additional needed equipment	\$89,692

It is requested that the Manager request \$89,692 be authorized for expenditure from the Community Center Trust Fund (Surplus Revenue) by the Community Center Authority and the City Council. As of December 6, 1974, there was \$149,729 in that account.


John L. Whitehead
Assistant Management Analyst

FROM THE OFFICE OF THE CITY MANAGER

MEMORANDUM

February 28, 1975


TO: WALTER J. SLIPE
ASSISTANT CITY MANAGER FOR COMMUNITY DEVELOPMENT

FROM: JOHN L. WHITEHEAD
ASSISTANT MANAGEMENT ANALYST

SUBJECT: ADDITIONAL FUNDS FOR THE COMMUNITY CENTER

There are a number of items within the Community Center that do not meet code requirements or are necessary for operational or security reasons.

Request that an additional \$24,100 be appropriated from the Community Center Trust Fund to be used to correct these deficiencies.


John L. Whitehead
Assistant Management Analyst

Addendum I

\$ 89,692.
+ 24,100.

\$ 113,792

Design List - To our knowledge these items have been installed as per plans and specifications but still are not functioning correctly. Further evaluation and direction is required from Architects and possibly the involved manufacturers. In any event, a solution for correction is required.

- 2-28-75
KEITH
ESTIMATE
COST
1. RHC-2 and RCH-3 strip heaters are not heating stage area and first aid room sufficiently. (NEW STRIP HEATER RH-2 - SMALL Rm.) KEITH SANFORD
\$1,000
 2. Compressors CU-1 through CU-4, CT-3 and RE-1 through RE-4 (Refrigerator-Freezer System) does not function within required limits. MARV. SINGLER - KEITH WILL REVIEW & IF NECESSARY SELECT CONSULTANT TO REVIEW
 3. Tempered water system fluctuates from 84° to 104° with overnight stacking temperature recorded at 135°. 10° VARIOUS - POWERS MAN TO REVIEW
\$1,500
 4. Chiller oil temperature fluctuates from 80° to 120° - manufactures literature specifies 110°; chiller continues to have excessive surging in condensing water system. SUMMER -
 5. Boilers #1, #2 and #3 relief valves are set at 50 pounds which continually allows release of treated (chemically) water - establish setting as per manufacture recommendations. Boiler #1 modulating valve is chattering. It may be a part of the problem. POSSIBLE LARGE EXPANSION TANK - INCREASE EXPANSION TANK - (KEITH)
\$800
 6. The supply and return requirements of both the Activity Building large meeting rooms and the Theater House are developing excessive negative and positive pressures. KEITH DAMPER CLOSE - OUTSIDE AIR (COLD) THEN
\$2,500
 7. Activity Building second floor restrooms do not seem to have required air changes as it is normally stagnant. NEGATIVE PRESSURE
\$400
 8. Unit SF-2 is pulling air through Unit MZ-10, evidently dampers are mislocated or not working? FRANK -
\$1,000
 9. Unit MZ-6 draws air out of kitchen through A/C-1 which preheats through hot plenum during outside air requirement. FRANK
\$1,000
 10. Domestic hot water system has excessive high pressure, 125 pounds. How can this be relieved? (TIE IN WITH #3)
\$800
 11. Speakman valves are not operating correctly. (NUMBER REQUIRING REPLACING)
\$500
 12. Theater backstage ventilation requirements provide excessive drafts on scenes and curtains. METHOD OF SUPPLY
\$3,000
 13. Theater House curtain does not operate correctly as per contract documents. It requires (3) people to move due to restrictions. (MOTORIZE CURTAIN)
\$5,600

MARCH 17, 1975 ANSWER.

MEETING DAVE, KEITH, BILL, FRANK & CHRIS

Budget Items - These might include some of Design or other category items. Most of the following have been previously discussed. See attached drawings for the appropriate item.

1. Chemical feeder shut off valve to isolate solenoid valve.
2. Modify ventilation in follow spot as per Drawing #1. ^{\$1,200}
3. Seal around ^{FILLED} and vacant conduit holes in Delta room.
4. Install locking devices in sound booth, project and follow spot windows.
5. Revamp circuit from Theater stage light console through PMB work lights to backstage wall switch for desired control.
6. Install ladder from loading gallery to Theater grid iron as per Drawing #2. Verify location east-west direction with lift cable. ^{\$200}
7. Install forestage canopy service catwalk with lights and access ladder as per Drawings #3A and 3B. ^{1,200}
8. Construct and install steel gates as per Drawings 4A and #4B.
9. Restain Theater stage floor a dark color - selection has been forwarded to Len Zerilli.
10. Purchase and install directional signs for Activity Building Complex and ticket window identification as per suggested Detail #5. ^{\$600}
11. Provide thumb latch at Theater basement Door #6A, plus remodel existing Areaway #03 grating to a counterbalanced exit with latch release on ladder.
12. Provide exit signs in Theater basement Room #01 as per Industrial Safety-Elevator letter. ^{\$1,000}
13. Provide Kellum grip arrangement for power cart conductors for overhead utilization. ^{\$1,000}
14. Spare parts for door hardware should be coordinated with installation vendor. Either purchase outright or require vendor inventory by agreement. ²⁰⁰
15. Purchase and install Von Duprin panic hardware (surface mounted with matching existing finish) for Activity Building meeting room wood doors.

February 7, 1975

R. H. Parker

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In answer and response to some of the items which do not fall in any category.

1. Chiller lines do have flex couplings. See manufacture catalogue data and Contract Drawings M2-3 "F. C. P's to be V~~ic~~taulic Style 77 for pipes larger than 4" Diameters. "
2. Power carts should be utilized in lieu of stringing conductors on floors and taping down. #800
3. As-built prints will be returned from Architect upon our contract evaluation and settlement.
4. Ray Cooks service inspection check list should be modified to include all pertinent equipment serviced. Each monthly report should be reviewed and appropriate comments made through the general contractor as to accepting or flagging items not accepted.
5. Activity Building speakers are acceptable as installed - slightly recessed from ceiling.
6. Provide a method behind Theater Elevator #5 louvers to direct water down and away from elevator cab.
7. Activity Building Areaway #03 must be kept open to central plant area #01. If this separation is really a priority item then I would budget for a full louver and screen at Grid Line 89 from BN to BP similar to the Theater air conditioning Equipment Space #01 to Areaway #03.
8. Reports by Springer Associates, fire marshal and boiler inspector have all been resolved. Factory mutuals recent inspection I am not aware of. They have had many in the past with which we've complied. Also verified by our insurance carrier.



Christopher G. Delgado
Supervising Engineer

CGD:jp
attachments

6

SACRAMENTO COMMUNITY CENTER AUTHORITY

REQUISITION NO. _____

To: Security Pacific National Bank
c/o Mr. Gary B. Nelson, Assistant Corp. Trust Officer
P. O. Box 7762
San Francisco, CA 94120

1. You are hereby authorized to transfer the sum of \$113,792 from the Surplus Revenue Fund provided for in Section 5.02 of Resolution No. 10-71 adopted July 28, 1971, to the Construction Fund provided for in Section 3.03 of said resolution, said transfer being made pursuant to subsection (e) of Section 5.02 of said resolution to finance changes, alterations and additions to the Sacramento Community Center Project.

2. You are further authorized to disburse from the Construction Fund provided for in Section 3.03 of Resolution No. 10-71 the following sums to the following-named political subdivisions, municipal corporations, individuals, firms and corporations for expenses incident to the issuance of said Bonds and to the fulfillment of the authorized purpose for which they were issued:

<u>ITEM</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>PURPOSE</u>
<u>NO.</u>			

The obligations in the stated amounts have been incurred by the Authority and each item thereof is a proper charge against the Construction Fund. There has not been filed with or served upon the Authority notice of

any lien, right to lien or attachment upon, or claim affecting the right to received payment of, any of the moneys payable to any of the persons named hereinabove.

Very truly yours,

SACRAMENTO COMMUNITY CENTER AUTHORITY

By _____
Authorized Officer or Member of said
Authority

By _____
Secretary

APPROVED:

Director of Finance of the City
of Sacramento