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DEPARTMENT OF
FINANCE

REVENUE DIVISION

CITY OF SACRAMENTO
CALIFORNIA

CITY HALL
ROOM 104
915 I STREET
SACRAMENTO, CA
95814-2696

November 15, 1991
RA91152:MLF:ldm

REVENUE
ADMINISTRATION
916-449-5724

City Council
Sacramento, California

Honorable Members in Session

SUBJECT: FY 1991/92 REVENUE COLLECTIONS STATUS REPORT

LOCATION: CITY

SUMMARY

This is an informational report on City revenue collections as of October 31, 1991. This status report is presented so that City Council may be aware of the City's current revenue financial position.

COMMITTEE ACTION

None.

STAFF RECOMMENDATION

For Council information.

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BACKGROUND

Historically, City Council has been formally apprised of the City's financial position by the Midyear Review usually presented each February and the annual City Budget hearings and adoption process. Because of the depressed economic conditions that have finally impacted Sacramento and are directly reflected in the level of City revenue collections, this is the first of several interim financial status reports to be presented to City Council. Exhibit I is the status report of revenue collections through October 31, 1991.

FINANCIAL CONSIDERATIONS

Based on revenue collections for the first 4 months of the fiscal year, total year General Fund revenues could be \$7.6 million under FY 1991/92 budget.

Revenue collections for the first four months of FY 1991/92 are a benchmark of the actual direct impact the recession has had on the City of Sacramento. Revenues wholly dependent on economic conditions and consumer spending provide the fiscal measurement of that impact. A four month collection period is obviously not an exact basis for making a 12-month projection. The 4 month period allows identification of certain trends but even slight changes in the economy or availability of financing for commercial construction could result in a sudden upturn in revenue collections. The total year projections are based on continuation of the currently identified decrease in revenues.

Revenues will be reviewed on a monthly basis and a quarterly revenue report will be submitted to City Council.

POLICY CONSIDERATIONS

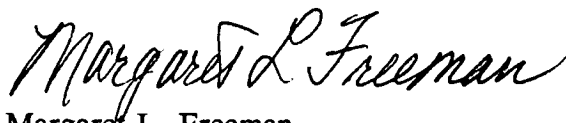
It is City Council's policy to adopt and maintain a balanced budget--sufficient revenues to fully fund operating expenditures. Given current revenue collections and the current assessment that revenues received will most likely be under approved FY 1991/92 budget, expenditure spending levels should be monitored and any additional General Fund funding requests should be considered in relation to actual revenues available.

Programs that were budgeted by FY 1991/92 Traffic Safety funds have not been adjusted for the decrease in revenues. Budgeted programs will need to be reduced or funded by General Fund.

MBE/WBE

Not applicable.

Respectfully submitted,



Margaret L. Freeman
Revenue Manager



Betty Masuoka
Director of Finance

APPROVED FOR COUNCIL INFORMATION:



WALTER J. SLUPE, CITY MANAGER

Attachments

FOR COUNCIL MEETING OF: November 26, 1991

CONTACT FOR MORE INFORMATION:

Margaret L. Freeman
Revenue Manager
449-5724

FY 1991/92 REVENUE COLLECTIONS STATUS REPORT

General Fund

FY 1991/92 revenues collected at October 31, 1991 are:

(\$ in thousands)

	<u>FY 1991/92 Budget</u>	<u>FY 1991/92 YTD Collected</u>	<u>% Budget Collected</u>
Taxes	\$143,128	\$20,350	14.22%
Licenses & Permits	12,739	3,847	30.20%
Fines & Forfeits	1,985	284	14.31%
Use of Money	3,621	249	6.88%
Intergovernmental Revenue	20,569	3,728	18.12%
Charges, Fees & Services	14,942	4,150	27.77%
Other Revenues	<u>1,068</u>	<u>498</u>	<u>46.63%</u>
Total General Fund	\$198,052	\$33,106	16.72%

On a straight line annualized basis, 33.33% of FY 1991/92 has elapsed as of October 31, 1991. Current fiscal year property taxes are not remitted to the City until December of each year. After adjusting for property tax collections, total General Fund revenue collections would be 22.2% or approximately 10% behind an annualized 100% total budget collection rate. Attachment A is a by-revenue source listing of FY 1991/92 revenue collections.

Revenue collections at October 31, 1991 include:

- Sales/use tax collections at October 31, 1991 are \$1,179,074 (11.3%) less than taxes received at October 31, 1990. If FY 1991/92 collections are projected at the same receipt trend as FY 1990/91 (25.7% of total receipts received at October 31, 1990), total sales tax collections would be approximately \$4 million under FY 1991/92 budget. Any increases attributable to the new tax on snacks and newspapers cannot be identified. Attachment B is a current fiscal year to prior year collections comparison.
- Real Property Transfer Tax - Total FY 1991/92 collections at October 31, 1991 are 18.3% of the \$5.3 million budget. Even with the increase in the transfer tax rate from .25% to .275%, collections are 39% less than the same period 1990. With the slow down in real estate sales, the significant decrease in the number of sales or transactions is evident given that 1,113 transactions were paid in October 1989, 847 transactions in October 1990 and only 524 transactions in October 1991. Continuation of this collection trend could result in total collections under budget by \$2 million. Attachment C is a monthly comparison of real property transfer tax.

- Construction permit related revenues include:

	<u>FY 1991/92 Budget</u>	<u>FY 1991/92 YTD Received</u>	<u>% Budget Collected</u>
Construction Permits	\$3,602,000	\$1,103,560	30.65%
Special Use Permits	1,076,000	331,673	30.82%
Plan Check Fees	2,188,000	479,963	21.94%
EIS Fees	<u>1,186,000</u>	<u>155,077</u>	<u>13.07%</u>
	\$8,052,000	\$2,070,273	25.71%

Given that all permit fees were increased for FY 1991/92 and revenue estimates were based on a recessionary local economy, actual collections at October 31, 1991 could indicate that fee collections will continue to lag behind budget estimates. Total building permits valuations at October 31, 1991 were 21.3% less than total valuations at October 31, 1990.

- State Cigarette Tax - The current FY 1991/92 State Cigarette Tax budget of \$689,000 has not been adjusted for the decrease mandated by the State budget. Revenues received through October 31, 1991 of \$84,000 are 56% less than at the same period 1990. The anticipated 47% loss appears to be exceeded and if revenues continue at the current level, total revenues could be \$400,000 under budget at June 30, 1992.

Based on current year-to-date collections at October 31, 1991, continuation of current revenue trends and no rebound of the Sacramento economy, total year end collections could result in the following:

Revenue Projection at October 31, 1991:

(\$ in thousands)

	<u>FY 1991/92 Budget</u>	<u>FY 1991/92 YTD Projection</u>	<u>Over (Under) Budget</u>
Taxes	\$143,128	\$137,000	(\$6,128)
Licenses & Permits	12,739	12,400	(339)
Fines & Forfeits	1,985	1,900	(85)
Use of Money	3,621	3,221	(400)
Intergovernmental Revenue	20,569	20,169	(400)
Charges, Fees & Services	14,942	14,500	(442)
Other Revenues	<u>1,068</u>	<u>1,200</u>	<u>132</u>
Total General Fund	\$198,052	\$190,390	(7,662)

Enterprise Funds

Total FY 1991/92 revenues collected at October 31, 1991 are as follows:

(\$ in thousands)

<u>Fund</u>	<u>FY 1991/92 Budget</u>	<u>FY 1991/92 YTD Collected</u>	<u>% Budget Collected</u>
412 - Parking	\$11,808	\$ 3,156	26.73%
413 - Water	27,069	6,902	25.50%
414 - Sewer	10,951	2,970	27.12%
415 - Solid Waste	26,390	7,738	29.32%
417 - Sacramento Marina	1,435	468	32.61%
418 - Golf	5,008	1,775	35.44%
419 - Community Center	10,750	2,316	21.54%
425 - Storm Drainage	<u>22,402</u>	<u>6,205</u>	<u>27.70%</u>
Total	\$115,813	\$31,530	27.22%

Attachment D is a by-revenue source listing of FY 1991/92 revenue collections. Revenue collections include:

- Utility Service Charges -- All funds' user fee revenues are at an acceptable level for the first four months of the fiscal year. ◦
- Water Fund-Miscellaneous Revenues -- Collections include \$106,000 for final settlement of litigation with Unocal and this amount was not included in the FY 1991/92 budget.
- Transient Occupancy Tax-Community Center Fund -- Collections at October 31, 1991 were at 22.86% of budget.

Interest on Investments - All Funds

Interest earnings for all funds are as of September 30, 1991 and do not reflect the October distribution. A review of funds' cash balance and projected interest earnings at October 31, 1991 resulted in the following:

- Current interest rates are 0.75% lower (7.50% vs 8.25%) than rates utilized for FY 1991/92 projections.
- The General Fund and feeder funds cash balances are \$5 million lower than projected and will negatively impact interest earnings.
- All other funds' cash balances are as estimated for October 31, 1991.

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Traffic Safety Fund

(\$ in thousands)

	<u>FY 1991/92 Budget</u>	<u>FY 1991/92 YTD Collected</u>	<u>% Budget Collected</u>
Fines & Forfeitures	\$ 1,100	\$102	9.28%
Interest on Investments	<u>25</u>	<u>1</u>	<u>4.83%</u>
Total	\$1,125	\$103	9.18%

Due to the State realignment of funding of the Trial Courts, FY 1991/92 City revenues for fines other than parking cannot exceed one half of 100% plus 5% of FY 1990/91 revenues received. The FY 1991/92 revenue budget has not been adjusted for the State funding realignment. The City's share of moving violation fines has dropped to 37% from 74% of total fines collected. With this change in revenue allocation, the Traffic Safety fund will most likely be \$500,000 under budget at June 30, 1992.

genfin92

08-Nov-91
PAGE 1CITY OF SACRAMENTO
FY 1991-92 APPROVED BUDGET
COLLECTIONS AT 10/31/91

GENERAL FUND (\$ in 000's)		1989-90 ACTUAL	1990-91 ACTUAL	1991-92 BUDGET	91/92 YTD COLLECTED	% BUDGET COLLECTED
TAXES						
3101	Property Taxes - Current Secured	35,653	39,258	44,601	0	0.00%
3102	Property Taxes - Current Unsecured	2,697	3,052	3,375	0	0.00%
3103	Property Taxes - Prior Secured	2,230	2,328	2,744	594	21.65%
3104	Property Taxes - Prior Unsecured	88	79	121	0	0.00%
3105	Pen & Int Prop Taxes Sec	334	405	300	34	11.33%
3108	Sales & Use Tax	37,843	40,702	41,616	9,259	22.25%
3110	Business Operations Tax	3,433	3,546	4,309	1,246	28.92%
3111	Real Property Transfer Tax	4,539	3,570	5,304	970	18.29%
3112	Utility User Tax	28,323	31,560	34,739	7,483	21.54%
3120	Residential Dev Property Tax	985	543	677	109	16.10%
3122	Transient Occupancy Tax - 1%	0	712	1,058	81	7.66%
3125	Debt Service Tax Override	729	722	857	15	1.75%
3126	In-Lieu Taxes - Enterprise	851	944	1,011	337	33.33%
3127	Property Taxes - Supplemental	1,914	2,655	2,416	222	9.19%
3133	Real Property Transfer Tax-Penalties	14	3	0	0	0.00%
Subtotal: TAXES		\$119,633	\$130,079	\$143,128	\$20,350	14.22%
LICENSES AND PERMITS						
3201	Animal Licenses	142	120	140	32	22.86%
3203	Construction Permits	2,972	2,666	3,602	1,104	30.65%
3204	On Site Plan Review Permit	31	47	52	23	44.23%
3205	Home Occupation Permits	56	61	55	21	38.18%
3207	P.W. Environmental Review	0	0	52	0	0.00%
3208	Emergency Permits	4	1	2	1	50.00%
3209	Taxi Permits	30	35	29	25	86.21%
3210	Driveway Permits	52	69	62	26	41.94%
3211	Special Events Review	0	0	24	0	0.00%
3212	Dance Permits	3	7	1	1	100.00%
3213	Special Use Permits	119	444	1,076	332	30.86%
3214	Street Vendor Permits	9	12	10	6	60.00%
3216	Sign & Billboard Permits	38	33	54	11	20.37%
3217	Wrecking Permits	4	4	6	3	50.00%
3218	Oversize Vehicle Permit	4	6	18	1	5.56%
3219	Alley Parking Permits	9	9	7	6	85.71%
3220	Bingo License	50	49	52	18	34.62%
3225	Amusement Arcade Permit	4	5	5	1	20.00%
3226	Burglar Alarm Permits	268	209	222	65	29.28%
3227	Excavation Permits	31	26	135	23	17.04%
3228	Franchises	661	697	644	5	0.78%
3229	Adult Business Permit	7	2	5	2	40.00%
3230	Cable TV Construction Permits	15	16	0	2	0.00%
3231	Towing Vehicle Permits	7	8	7	7	100.00%
3232	Midtown Employee Parking Permit	22	0	0	0	0.00%
3233	In-Lieu Franchise Fee	3,238	4,235	6,328	2,109	33.33%
3234	Tentative Maps	0	0	85	9	10.59%
3236	Public Works Review	0	0	45	7	15.56%
3299	Miscellaneous Licenses/Permits	40	33	21	7	33.33%
Subtotal: LICENSES AND PERMITS		\$7,816	\$8,794	\$12,739	\$3,847	30.20%

GENERAL FUND (\$ in 000's)		1989-90 ACTUAL	1990-91 ACTUAL	1991-92 BUDGET	91/92 YTD COLLECTED	% BUDGET COLLECTED
FINE AND FORFEITS						
3301	Fines and Forfeits	1,977	2,121	1,985	284	14.31%
	Subtotal: FINES AND FORFEITS	\$1,977	\$2,121	\$1,985	\$284	14.31%
USE OF MONEY						
3401	Investment Interest	3,010	3,067	2,971	249	8.38%
3402	Finance Delinquent Charges	0	2	0	0	0
3436	Interest - County Held Funds	756	546	650	0	0
	Subtotal: USE OF MONEY	\$3,766	\$3,615	\$3,621	249	6.88%
INTERGOVERNMENTAL REVENUES						
3502	State Homeowners Prop Tax Relief	1,548	1,561	1,610	0	0
3504	State Motor Vehicle In-Lieu Tax	11,912	12,581	12,994	3,329	25.62%
3505	State Trlr Coach In-Lieu Taxes	87	67	82	0	0.00%
3506	State Cigarette Tax	767	645	689	84	12.19%
3507	Other In-Lieu Taxes	0	6	0	0	0.00%
3510	State Mandated Reimb SB 90	506	362	255	4	1.57%
3513	Federal Grants	0	0	80	0	0.00%
3514	State Off Highway M V License	9	6	6	0	0.00%
3515	County Support - Library	388	292	0	0	0.00%
3516	Co Support - Museum & History	513	571	675	0	0.00%
3520	P. O. S. T. Reimbursement	370	489	519	50	9.63%
3521	Other Agency Training Reimbursement	164	173	191	0	0.00%
3530	Redevelopment Agency Services (SHRA)	176	723	372	23	6.18%
3532	Co Support - Metropolitan Arts Comm	93	101	105	0	0.00%
3535	Fire District Reimbursement	1,109	1,250	1,317	0	0.00%
3536	Supplemental State Subvention	0	0	0	0	0.00%
3596	Misc Other Federal	39	30	32	0	0.00%
3597	Misc Other State	563	394	324	57	17.59%
3598	Misc Other County	267	318	167	11	6.59%
3599	Misc Other Agencies	379	216	1,151	170	14.77%
	Subtotal: INTERGOVERNMENTAL REVENUES	\$18,890	\$19,785	\$20,569	\$3,728	18.12%
CHARGES, FEES AND SERVICES						
3603	Subdivision Map - Planning	151	0	0	0	0.00%
3604	Rezoning Fees	70	0	0	0	0.00%
3605	Variance Fees	60	0	0	0	0.00%
3606	Appeal Fees	2	2	3	0	0.00%
3607	Map/Publication Sales	12	9	9	3	33.33%
3608	Transportation System Management	55	54	44	5	11.36%
3609	D.U.I. Fees	340	327	648	139	21.45%
3610	Fire Report Fees	3	4	3	2	66.67%
3611	Plan Check Fee	1,803	1,468	2,188	480	21.94%
3612	Animal Shelter	37	36	37	11	29.73%
3613	St/Sidewalk/Curb Repairs	99	89	32	125	390.63%
3614	Weed Abatement	150	177	201	68	33.83%
3617	Swimming Pools	59	63	91	40	43.96%
3618	Community Service Fees	86	95	98	28	28.57%
3619	Jail Booking Fees	0	60	0	30	0.00%
3620	Admissions	976	937	1,278	369	28.87%
3621	Development - Street Signs	37	16	21	3	14.29%
3622	Development - Trees	47	22	31	5	16.13%
3624	Demolition Charges	94	110	73	24	32.88%
3628	EIS Fees	511	663	1,186	155	13.07%

GENERAL FUND (\$ in 000's)	1989-90 ACTUAL	1990-91 ACTUAL	1991-92 BUDGET	91/92 YTD COLLECTED	CHG FROM CURRENT
CHARGES, FEES AND SERVICES con't					
3634 Subdivision Map - Pub Works	129	134	109	44	40.37%
3639 Compliance Fees	72	33	72	23	31.94%
3640 Spec Asst Admin Charges	0	144	118	(2)	-1.69%
3642 Central Support Charges	412	442	138	64	46.38%
3643 Indirect Charges	2,055	2,799	1,956	781	39.93%
3648 Treasurer Investment Fee	365	421	462	36	7.79%
3651 Engineering Fees/Private Contract	1,092	1,215	1,020	168	16.47%
3652 Planned Unit Development	22	0	0	0	0.00%
3653 R-Plan Review	118	35	38	15	39.47%
3657 Sidewalk Maint Assessmt	0	0	21	0	0.00%
3658 Parking Meter Removal Fees	93	103	133	16	12.03%
3659 Parking Meter Receipts	2,495	2,435	2,432	793	32.61%
3661 Commercial Fire Inspection Fees	0	0	36	0	0.00%
3662 Fire Permit Fees	181	196	200	65	32.50%
3663 Fire Fee Disclosure	21	20	13	4	30.77%
3665 Utility Ext's & Frontage Imp	180	221	180	42	23.33%
3666 Interdepartmental Direct Charges	759	904	772	149	19.30%
3669 Bldg Trades Certification Fees	7	8	10	2	20.00%
3670 Rental - Real Property	498	581	476	240	50.42%
3672 Concessions	82	93	88	35	39.77%
3698 Other Departmental Services	285	405	368	95	25.82%
3699 Other Dept Fees & Charges	262	279	357	93	26.05%
Subtotal: CHARGES, FEES AND SERVICES	\$13,720	\$14,600	\$14,942	\$4,150	27.77%
OTHER REVENUES					
3701 Sale of Real or Personal Property	143	175	184	67	36.41%
3704 Salvage	23	4	5	1	20.00%
3705 Gifts and Donations	15	64	0	5	0.00%
3706 Liens	7	17	24	2	8.33%
3709 Miscellaneous	431	325	404	324	80.20%
3713 Interest on Receivables	27	173	0	5	0.00%
3717 Contributions from Other Funds	166	116	167	0	0.00%
3719 Pub Impro Redemption of Pen & Int	95	22	0	2	0.00%
3720 Penalties	7	0	0	0	0.00%
3723 Abandoned Vehicles	0	7	7	2	28.57%
3725 3rd Party Recovery - Liability	225	0	0	0	0.00%
3726 Insurance Settlements	65	3	0	0	0.00%
3727 3rd Party Recovery, Property Damage	161	166	176	23	13.07%
3731 Recovery of Item Previously Expensed	17	17	10	6	60.00%
3739 SCERS/PERS Transfer Recovery >9%	100	198	91	61	67.03%
Subtotal: OTHER REVENUES	\$1,482	\$1,287	\$1,068	\$498	46.63%
TOTAL GENERAL FUND	\$167,284	\$180,281	\$198,052	\$33,106	16.72%

STCOLL

SALES TAX COLLECTIONS

14-Nov-91

RECEIVED	AMOUNT RECEIVED	YTD RECEIVED	% INC(DEC) YTD TO PRIOR YR	% of YTD BUDGET RECEIVED	DRI MON FORECAST (May, 1991)	ACTUAL/DRI DIFFERENCE
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FY 91/92

RVR ACCRUE	(\$2,774,700)	(2,774,700)			(2,536,000)	9.41%
JULY	\$2,774,700	0			2,536,000	9.41%
AUGUST	\$3,466,000	3,466,000	-2.15%	8.33%	3,550,000	-2.37%
SEPTEMBER	\$3,062,379	\$6,528,379	-14.94%	15.69%	4,057,000	-24.52%
OCTOBER	\$2,730,700	\$9,259,079	-11.30%	22.25%	2,867,000	-4.75%
NOVEMBER					3,481,000	
DECEMBER					3,891,000	
JANUARY					2,803,000	
FEBRUARY					3,841,000	
MARCH					3,737,000	
APRIL					2,752,000	
MAY					3,705,000	
JUNE					4,129,000	
ACCRUAL					2,691,000	

BUDGET \$41,616,000

trftax

14-Nov-91

REAL PROPERTY TRANSFER TAX RECEIPTS

	FY 92 COLLECTIONS	% INC(DEC) to FY 91	% INC(DEC) to FY 90	NUMBER OF TRANSACTIONS	% INC(DEC) to FY 91	% INC(DEC) to FY 90
JULY	252,521	-46.54%	-24.43%	639	-35.97%	-22.07%
AUGUST	272,852	-34.65%	-22.66%	606	-45.36%	-37.65%
SEPTEMBER	198,136	-40.23%	-36.26%	454	-44.23%	-50.16%
OCTOBER	236,289	-32.58%	-42.91%	524	-38.13%	-52.92%
NOVEMBER						
DECEMBER						
JANUARY						
FEBRUARY						
MARCH						
APRIL						
MAY						
JUNE						
TOTAL	959,798					
BUDGET	5,304,000	4,838,000	3,989,000			
TOTAL RECEIVED		3,575,394	4,538,779			
OVER(UNDER) BUDGET		(1,262,606)	549,779			

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CITY OF SACRAMENTO
FY 1991-92 APPROVED BUDGET
COLLECTIONS AT 10/31/91

ENTERPRISE FUNDS (\$ in 000's)		1989-90 ACTUAL	1990-91 ACTUAL	1991-92 BUDGET	91/92 YTD COLLECTED	% BUDGET COLLECTED
PARKING FUND-412						
3401	Interest on Investment	425	443	1,115	45	4.04%
3530	Redevelopment Agency Services	9	0	0	0	0.00%
3599	Misc Other Agencies	194	194	194	0	0.00%
3602	Parking Fees	8,592	8,919	10,029	2,933	29.25%
3670	Rental - Real Property	434	453	470	178	37.87%
3709	Miscellaneous	0	1	0	0	0.00%
	Subtotal: PARKING FUND	\$9,654	\$10,010	\$11,808	\$3,156	26.73%
WATER FUND-413						
3401	Interest on Investment	1,193	1,505	1,912	387	20.24%
3440	Gain(Loss) Sale of Fixed Assets	0	6	0	0	0.00%
3601	Utility Services Charges	17,671	19,356	20,994	6,180	29.44%
3615	Utility Shut-off	33	5	1	0	0.00%
3635	Water Development Fees	0	8,269	3,167	24	0.76%
3642	Central Support Charges	0	1	0	0	0.00%
3666	Interdepartmental Direct Charges	45	81	50	0	0.00%
3667	Water Tap Sales	509	433	500	145	29.00%
3706	Liens	387	488	300	39	13.00%
3709	Miscellaneous	123	144	130	120	92.31%
3727	3rd Party Recovery Property Damage	20	16	15	4	26.67%
3735	Recovery of Bad Debt - Utilities	6	12	0	3	0.00%
	Subtotal: WATER FUND	\$19,987	\$30,316	\$27,069	\$6,902	25.50%
SEWER FUND-414						
3401	Interest on Investments	218	216	208	47	22.60%
3425	Gain/Loss - Sale of Bonds	5	10	7	0	0.00%
3440	Gain/Loss on Sale of Fixed Assets	0	62	0	0	0.00%
3528	RSD O&M Recovery	828	925	885	137	15.48%
3599	Misc Other Agencies	0	0	530	0	0.00%
3601	Utility Services Charges	4,915	8,034	8,508	2,622	30.82%
3615	Utility Shut-off	16	3	3	0	0.00%
3636	Sewer Development Fees	0	203	75	0	0.00%
3642	Central Support Charges	0	1	0	0	0.00%
3668	Sewer Permits	216	337	225	113	50.22%
3706	Liens	418	470	300	19	6.33%
3709	Miscellaneous	4	28	25	0	0.00%
3713	Interest on Receivables	200	183	175	30	17.14%
3735	Recovery of Bad Debts - Utilities	6	13	10	2	20.00%
	Subtotal: SEWER FUND	\$6,826	\$10,485	\$10,951	\$2,970	27.12%

ENTERPRISE FUNDS (\$ in 000's)		1989-90 ACTUAL	1990-91 ACTUAL	1991-92 BUDGET	91/92 YTD COLLECTED	% BUDGET COLLECTED
SOLID WASTE FUND-415						
3401	Interest on Investments	636	391	180	57	31.67%
3128	Garden Refuse Tax	2,540	3,184	0	0	0.00%
3599	Miscellaneous Other Agencies	3	1	0	0	0.00%
3601	Utility Services Charges	17,671	19,123	19,793	5,675	28.67%
3615	Utility Shut-off	102	255	0	0	0.00%
3637	Lawn and Garden Service	0	0	5,653	1,746	30.89%
3699	Other Dept Fees & Charges	89	76	122	55	45.08%
3704	Salvage	6	5			0.00%
3706	Liens	663	784	555	32	0.00%
3709	Miscellaneous	32	86	36	76	211.11%
3721	Gas Royalties	0	31	0	22	0.00%
3735	Recovery Bad Debts - Utilities	10	22	0	2	0.00%
3761	Compost Sales	5	7	11	9	81.82%
3762	Sales of Recyclables	0	58	40	64	160.00%
	Subtotal: SOLID WASTE FUND	\$21,757	\$24,023	\$26,390	\$7,738	29.32%
SACRAMENTO MARINA FUND-417						
3221	Boat Slip License	1,000	849	1,113	360	32.35%
3401	Interest on Investments	141	46	29	7	24.14%
3670	Rental - Real Property	0	2	8	1	12.50%
3709	Miscellaneous	43	37	23	19	82.61%
3711	Gas & Oil Sales - Boat Harbor	197	209	262	81	30.92%
	Subtotal: SACRAMENTO MARINA FUND	\$1,381	\$1,143	\$1,435	\$468	32.61%
GOLF FUND-418						
3401	Interest on Investments	224	237	351	57	16.24%
3618	Community Services Fees	3,207	3,827	3,922	1,468	37.43%
3672	Concessions	535	536	735	249	33.88%
3709	Miscellaneous	0	12	0	1	0.00%
	Subtotal: GOLF FUND	\$3,966	\$4,612	\$5,008	\$1,775	35.44%

ENTERPRISE FUNDS (\$ in 000's)		1989-90 ACTUAL	1990-91 ACTUAL	1991-92 BUDGET	91/92 YTD COLLECTED	% BUDGET COLLECTED
COMMUNITY CENTER FUND-419						
3122	Transient Occupancy Tax	6,718	7,182	8,057	1,842	22.86%
3401	Interest on Investments	1,004	940	549	76	13.84%
3440	Gain(Loss) Sale of Fixed Assets	0	(8)	0	0	0.00%
3602	Parking Fees	85	65	98	0	0.00%
3670	Rental-Real Property	925	1,086	957	270	28.21%
3671	Rental Equipment	94	80	93	10	10.75%
3672	Concessions	239	235	239	33	13.81%
3673	Box Office Fees	247	295	236	44	18.64%
3674	Catering Fees	150	172	177	7	3.95%
3675	Insurance Fees & Charges	11	10	10	3	30.00%
3709	Miscellaneous	81	94	80	10	12.50%
3760	Community Center Service Fees	146	180	254	21	8.27%
Subtotal: COMMUNITY CENTER FUND		\$9,700	\$10,331	\$10,750	\$2,316	21.54%
STORM DRAINAGE FUND-425						
3401	Interest on Investments	1,272	1,351	2,320	311	13.41%
3440	Gain(Loss) Sale of Fixed Assets	0	51	0	0	0.00%
3599	Misc Other Agencies	32	127	628	0	0.00%
3601	Utility Services Charges	15,394	18,437	19,187	5,871	30.60%
3615	Utility Shut-off	30	2	2	0	0.00%
3642	Central Support Charges	3	1	0	0	0.00%
3666	Interdepartmental Direct Charge	0	25	0	0	0.00%
3706	Liens	279	428	250	20	8.00%
3709	Miscellaneous	13	10	7	0	0.00%
3713	Interest on Receivables	0	688	0	0	0.00%
3735	Recovery of Bad Debts - Utilities	4	10	8	3	37.50%
Subtotal STORM DRAINAGE FUND		\$17,027	\$21,130	\$22,402	\$6,205	27.70%
TOTAL ENTERPRISE FUNDS		\$90,298	\$112,050	\$115,813	\$31,530	27.22%