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DEPARTMENT OF  
FINANCE

BUDGET DIVISION

CITY OF SACRAMENTO  
CALIFORNIA

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ROOM 14  
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SACRAMENTO, CA  
95814-2696

February 16, 1990  
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916-449-5845

Budget and Finance Committee  
Sacramento, California

Honorable Members in Session:

SUBJECT: FISCAL YEAR 1989/90 MIDYEAR REVENUE PROJECTIONS

SUMMARY

This report presents the FY 1989/90 Midyear Revenue projections and requests the Budget and Finance Committee to recommend that the City Council approve the attached resolution amending the FY 1989/90 Approved Budget revenue schedule and extending the exemption on WATS and 800 telephone service utility user tax from July 1, 1990 to October 1, 1990.

The Midyear projection for the General Fund indicates the Approved Budget estimate will be exceeded by \$1,778,000 (1.1%). The major categories contributing to the increase are Taxes at \$1,388,000 (1.2%) and Use of Money at \$1,251,000 (79.2%). The major shortages are in Fines and Forfeits at \$504,000 (21.9%) and Charges, Fees and Services at \$696,000 (4.6%).

The Midyear projection for Enterprise Funds is projected to be \$631,000 (.7%) higher than the Approved Budget. The major shortage is in Solid Waste at \$706,000 (3.1%), followed by the Sewer Fund at \$120,000 (1.6%). Funds are projected to exceed the Approved Budget as follows: the Community Center Fund by \$403,000 (4.9%); the Water Fund at \$399,000 (1.7%); the Storm Drainage Fund by \$390,000 (2.5%); and the Golf Fund by \$199,000 (5.5%).

Other Governmental Funds are projected to be \$6,000 (.02%) lower than the Approved Budget. The Gas Tax category and Sales Tax-Measure A is projected to be \$972,000 (6.8%) lower than expected. Major Street Construction reflects the increases in the building trades by exceeding the budget by \$134,000 (4.5%); the Narcotics Task Force will show an increase of \$272,000 (85.5%); and the South Natomas Community Improvement Fund will be \$111,000 (35.4%) above the Approved Budget.

The Internal Service Funds are projected to exceed the Approved Budget by \$909,000 (34.1%). The Risk Management Fund is projected to be \$888,000 (51.2%) greater than budget.

BACKGROUND

The Midyear Revenue Projections are one element of the annual Midyear Review report that the Department of Finance prepares for the City Council. The annual Midyear Review provides data which serves as the base for developing the City Manager's Proposed Budget.

The purpose of the revenue projection analysis is to determine the adequacy of forecast revenues to fund the current year's expenditures. The Midyear Revenue Review facilitates the process of determining necessary adjustments, if any, the City Council should make to maintain a balanced budget.

The City Council authorized a total of \$9,500,000 in new revenue for FY 1989/90. The 7.5% Utility User Tax was extended to interstate and international telephone service and cable television, with projected revenues of \$1,608,000 and \$1,147,000, respectively. Projected revenue from the other new revenue sources: In-Lieu Franchise Fee = \$3,290,000; Parking Meters all quarters = \$500,000; Lighting/Landscaping Fees = \$2,867,000; User Fee increases = \$500,000.

DISCUSSION

Exhibit I details the FY 1989/90 Approved Budget and Midyear revenue projections. Following is a summary, by fund affected, of the major changes from the revenue forecast. With a few exceptions, funds listed are projected to deviate by more than \$100,000. Data Resources Incorporated (DRI) prepares the estimates on five items in the taxes category. Property Taxes, Sales and Use Taxes, and Property Transfer Taxes have not been modified. Utility User Taxes have been increased to include the expected revenues from interstate and international telephone service and cable television service. Business Operations Taxes have been increased to include the additional revenue expected due to the increased business operations tax audit program.

GENERAL FUND  
(\$ in 000's)

<u>Category</u>	<u>Approved</u>	<u>Midyear</u>	<u>Variance</u>
Taxes	\$118,190	\$119,578	+\$1,388
Licenses & Permits	8,371	8,519	+ 148
Fines & Forfeits	2,300	1,796	- 504
Use of Money	1,580	2,831	+ 1,251
Intergovernmental	18,815	18,884	+ 69
Charges & Fees*	15,123*	14,427*	- 696*
<u>Other Revenues</u>	<u>1,603</u>	<u>1,725</u>	<u>+ 122</u>
<b>TOTALS</b>	<b>\$165,982</b>	<b>\$167,760</b>	<b>+\$1,778</b>

\* Adjusted for Lighting/Landscaping budget move to Fund 281.

The specific significant variances for the General Fund are discussed in the following paragraphs.

Taxes

Approved Budget	\$118,190,000
Midyear	\$119,578,000

The midyear revenue projection for taxes is \$1,388,000 (1.2%) higher than the Approved Budget.

Sales and Use Tax is projected to exceed the Approved Budget by \$2,395,000 (6.8%). This sales tax increase follows the increase of 10.0% in FY 1988/89. The increase is partially attributed to the strong economy in the greater Sacramento area. This increase does not specifically consider the increased sales expected from the remodeled Arden Fair Mall. The addition of Nordstorm's department store, other tenant stores, and the close proximity to non-city residents in metropolitan areas are expected to produce strong sales tax revenue.

Real Property Transfer Tax is projected to be \$638,000 (19.0%) higher than the Approved Budget. The increase is the result of lower interest rates, higher home prices and the increased building activity in South Sacramento. The Property Transfer Taxes are expected to remain strong as long as interest rates are reasonable, land is available and the price of homes continues to increase.

Property Taxes are projected to be \$1,419,000 (3.2%) lower than the Approved Budget. The Approved Budget anticipated a revenue increase of 10.6% based on assessed valuation. The actual increase is projected to be 9.6%. The budgeting error was compounded by Sacramento County withholding \$74,000 in current property taxes and interest due to the litigation brought by the railroad companies. Property taxes on railroad property will resume in the future but at a reduced rate. In FY 1987-88 the City received \$258,000 in penalties/interest from the County. The County has withheld prior year (FY 1988-89) property tax penalties/interest and because of this, the shortage for FY 1989-90 is estimated at \$250,000. The loss of penalty revenue is permanent and is due to litigation brought by Los Angeles County.

The most difficult property tax to project is the Supplemental Tax. Theoretically the Supplemental Property Tax should follow the trend of the Property Transfer Tax by 6 to 12 months depending on the County assessor's workload. It has not done so the past two years. This year the midyear projection is \$344,000 (16.6%) below the Approved Budget.

Business Operations Tax is projected to be \$144,000 (4.1%) lower than the Approved Budget. The Approved Budget was increased by \$300,000 in anticipation of additional revenue expected because of the business operations tax audit program. An account clerk position was added to administer the program. This position was filled late resulting in less than anticipated revenues. However, during the month of January 1990, 245 warnings were written which yielded \$11,656 from 63 paid accounts. It is anticipated that \$156,000 will be realized due to this program in FY 1989/90.

The added taxes imposed on interstate and international telephone service and cable television service are discussed at the end of the General Fund section.

Licenses and Permits

Approved Budget	\$8,371,000
Midyear	\$8,519,000

The midyear projection is anticipated to be \$148,000 (2%) higher than the Approved Budget. Revenue for Construction Permits is anticipated to be \$216,000 (6.3%) higher than the Approved Budget. The 1st quarter revenue review projected a decrease of \$348,000 in the construction permit revenue. This revenue source decreased during the last quarter of FY 1988/89 and the 1st quarter of FY 1989/90. However, the building trades are expected to recover during the last three quarters of the fiscal year. Construction plans awaiting approval confirm those expectations.

Fines and Forfeits

Approved Budget	\$2,300,000
Midyear	\$1,796,000

Collections for Fines and Forfeits are projected to be \$504,000 (21.9%) lower than the Approved Budget. The Approved Budget anticipated increased efficiency in the collection of parking fines by use of a private vendor. However, the County has not agreed to the use of a private collection agency. City staff continues to negotiate with the County to improve collection and reporting of this revenue source.

Use of Money

Approved Budget	\$1,580,000
Midyear	\$2,831,000

Interest on Investment and Interest on County Held Funds account for the \$1,251,000 (79.1%) increase in the Use of Money revenue category.

Sources contributing to the increases are \$716,300 in interest from the RACs fund (\$554,800 of which is a pass through to SHRA), \$65,500 from the 1983 COP, \$172,900 from the 1986 COP, \$194,600 from the 1987 COP and an increase in yield. The yield from cash balance was calculated on a 7.8% rate of return. The new estimated rate of return is 8.09%. Expenditures were at a slower rate than anticipated in the debt issue. However, the difficulties in forecasting interest income has been related to the timely reconciliation of cash balances. The apportionment of interest is directly affected by the reconciliation. The Accounting Division and the Treasurer Department are working to affect a more timely reconciliation of cash.

### Charges, Fees and Services

Approved Budget	\$17,990,000
Midyear	\$14,427,000

Projected revenue from Charges, Fees and Services is distorted because of the \$2,867,000 (15.9% of the total revenue category) transferred from the General Fund to the Lighting/Landscaping Fund. The actual variance from the Approved Budget is projected to be a \$696,000 (3.9%) shortage.

A shortage of \$395,000 is in Engineering Fees paid to Private Contractors for overflow work in Public Works Engineering Division. There is a reduction in expenditures of a like amount. This particular revenue is a direct reimbursement for outside consultant charges. The Public Works Engineering Division has utilized less outside consultants to review the plans. This has resulted in less revenues realized.

The Parking Meter Receipts are projected to be \$347,000 (10.8%) short of the estimated revenue. The Approved Budget was predicated on changing parking meters to accept quarters only. The conversion was delayed due to late shipment of meter parts. Additionally, the combination of the State sharing half the cost of bus/light rail tickets for State employees who use public transportation and the relocation of State offices out of the downtown area has caused less use of on-street parking. Also, there are more parking spaces available downtown due to new construction.

### Other Revenues

Approved Budget	\$1,603,000
Midyear	\$1,725,000

Two major factors contribute to the higher revenue projection of \$122,000 (7.6%) in Other Revenues. The City received \$143,000 for the redemption of 1915 bonds that was not anticipated in the Approved Budget. The City also received a one time adjustment of \$229,000 for parking meter revenue from previous years.

The additional revenue more than offset the shortage in Sale of Real Property for \$349,000. Property located at 1111-17 G street was not sold as anticipated. The sale was budgeted at \$400,000. The prospective buyer defaulted on the purchase agreement.

### Utility User Tax - Telephone and Television

Effective October 1, 1989, the 7.5% Utility User Tax was extended to include interstate and international telephone service and cable television service.

During the public hearing a member of the communications community advised the City Council that the estimated revenue provided by the City staff was lower than the estimates of the industry. The Council accepted the assessment of expected revenue and exempted WATS and 800 service from the tax for one year. The one year exemption will expire June 30, 1990.

Staff analyzed data from representative carriers to verify the estimates by City staff. Only receipts from the three largest telephone carriers were analyzed. Receipts from each telephone company for a three month period were used except U S Sprint, which is for a two month period. Estimates for the smaller carriers were not computed due to the lack of information.

The carriers could not separate revenue from intrastate, interstate and international calls. Therefore, comparisons were made of the tax receipts for like months for the same period of time. The differences in monthly receipts before October 1, 1989 and after the same period were determined and projected for 9 months.

ENTERPRISE FUNDS

<u>Category</u>	<u>Approved</u>	<u>Midyear</u>	<u>Variance</u>
Parking Fund	\$10,346,000	\$10,369,000	+\$ 23,000
Water Fund	23,092,000	23,491,000	+ 399,000
Sewer Fund	7,311,000	7,191,000	- 120,000
Solid Waste Fund	22,519,000	21,813,000	- 706,000
Sacramento Marina Fund	1,270,000	1,313,000	+ 43,000
Golf Fund	3,625,000	3,824,000	+ 199,000
Community Center Fund	8,296,000	8,699,000	+ 403,000
<u>Storm Drainage</u>	<u>15,805,000</u>	<u>16,195,000</u>	<u>+ 390,000</u>
TOTALS	\$92,264,000	\$92,895,000	+\$ 631,000

Parking Fund

<u>Category</u>	<u>Approved</u>	<u>Midyear</u>	<u>Variance</u>
Interest	\$196,000	\$438,000	+\$ 242,000
Parking Fees	9,504,000	9,337,000	- 167,000
Rental-Real Property	451,000	400,000	- 51,000
<u>Other Revenue</u>	<u>195,000</u>	<u>194,000</u>	<u>- 1,000</u>
TOTALS	\$10,346,000	\$10,369,000	+\$ 23,000

The Parking Fund revenue is expected to be \$23,000 (.2%) higher than the Approved Budget.

Interest on Investment is projected to be \$242,000 (123.5%) higher than budgeted due to interest from the 1987 COP of \$132,400, higher cash balances and a higher rate of return on invested funds.

The increase in interest revenue will offset the \$167,000 (1.8%) shortfall in Parking Fee revenue and the \$51,000 shortfall in rental revenue. Parking Fee revenue was reduced because of the availability of additional parking spaces due to new construction, the State subsidy of employee bus/light rail fares and the relocation of State offices. The Parking Fund has experienced a 6.6% decrease in monthly parking permits and 5.0% in short term hourly parking.

Water Fund

<u>Category</u>	<u>Approved</u>	<u>Midyear</u>	<u>Variance</u>
Interest	\$ 974,000	\$ 1,161,000	+\$ 187,000
Utlty Svc Chrg	18,098,000	18,098,000	-
Water Dev Fee	3,135,000	3,240,000	+ 105,000
Water Tap Sales	450,000	450,000	-
Liens	300,000	392,000	+ 92,000
Other Revenue	<u>135,000</u>	<u>150,000</u>	<u>+ 15,000</u>
TOTALS	\$23,092,000	\$23,491,000	+ 399,000

The Water Fund revenue is projected to be \$399,000 (1.7%) higher than the Approved Budget.

A contributing factor is the Water Development Fee revenue increase of \$105,000 over budget. The Water Development Fee is transferred from a holding account to the operating budget to pay for construction of water infrastructure projects.

Additional revenue of \$187,000 in Interest on Investment revenue is projected due to higher cash balance, higher rate of return on investment, and \$4,000 from the 1987 COP.

Sewer Fund

<u>Category</u>	<u>Approved</u>	<u>Midyear</u>	<u>Variance</u>
Interest	\$ 392,000	\$ 349,000	-\$ 43,000
RSD O&M Recovery	600,000	600,000	-
Utlty Svc Chrg	5,231,000	5,231,000	-
Sewer Dev Fee	140,000	80,000	- 60,000
Sewer Permits	250,000	263,000	+ 13,000
Liens	160,000	130,000	- 30,000
<u>Other Revenue</u>	<u>538,000</u>	<u>538,000</u>	<u>-</u>
TOTALS	\$7,311,000	\$7,191,000	-\$120,000

The Sewer Fund revenue projection is \$120,000 (1.6%) lower than the Approved Budget.

Sewer Development Fee revenue will be \$60,000 less than budgeted. The Development Fee is transferred from a holding account to the Sewer Fund as needed to pay for infrastructure construction.

### Solid Waste

<u>Category</u>	<u>Approved</u>	<u>Midyear</u>	<u>Variance</u>
Garden Refuse Tax	\$ 2,562,000	\$ 2,532,000	-\$ 30,000
Interest	314,000	557,000	+ 243,000
Utlty Svc Charg	18,919,000	17,998,000	- 921,000
Liens	565,000	585,000	+ 20,000
<u>Other Revenue</u>	<u>159,000</u>	<u>141,000</u>	<u>- 18,000</u>
TOTALS	\$22,519,000	\$21,813,000	-\$ 706,000

The Solid Waste Fund is expected to be short of the Approved Budget in Utility Service Charges by \$921,000 (4.9%). The cause of the shortage is still under investigation. Preliminary information indicates that some large accounts have not been billed since the new Utility Customer Information System (UCIS) was installed November 1, 1988. A contributing factor is the underbilling of some accounts for the services received. The apparent shortage will be mitigated by back billing customers who have been billed incorrectly or not billed at all. The amount due from back billing and underbilling is \$306,000 and is included in the Midyear projection. Also staff is evaluating the possible loss of commercial accounts.

Interest on Investment is projected to be \$243,000 (77.3%) higher than the Approved Budget. The increase is due to \$28,700 from the 1983 COP, \$58,700 from the 1985 COP, \$12,400 from the 1987 COP, higher cash balances, and a higher rate of return than anticipated.

### Community Center Fund

<u>Category</u>	<u>Approved</u>	<u>Midyear</u>	<u>Variance</u>
Trans Occp Tax	\$ 6,199,000	\$ 6,461,000	+\$ 262,000
Interest	220,000	421,000	+ 201,000
Rental-Real Prop	954,000	954,000	-
Concessions	207,000	207,000	-
Box Office Fees	180,000	153,000	- 27,000
Catering Fees	171,000	171,000	-
Community Svc Fees	165,000	137,000	- 28,000
<u>Other revenue</u>	<u>200,000</u>	<u>195,000</u>	<u>- 5,000</u>
TOTALS	\$8,296,000	\$ 8,699,000	+\$ 403,000

The Community Center Fund revenue is projected to be \$403,000 (5%) higher than the Approved Budget.

Transient Occupancy Tax is projected to be \$262,000 higher than the budget. Receipts for the first half of this year are 18.1% higher than the first half receipts for the previous year. The increase is attributed to higher room rates or higher room occupancy rate in the various hotels.

Interest on Investment is expected to be \$269,000 higher than the budget. The increased interest is due to \$144,000 from the 1987 COP, \$68,300 from the 1989 COP, and a higher rate of return on the cash balances.

Storm Drainage

<u>Category</u>	<u>Approved</u>	<u>Midyear</u>	<u>Variance</u>
Interest	\$ 314,000	\$ 696,000	+\$ 382,000
Utlty Svc Charg	15,276,000	15,187,000	- 89,000
Liens	200,000	300,000	+ 100,000
<u>Other Revenue</u>	<u>15,000</u>	<u>12,000</u>	<u>- 3,000</u>
<b>TOTALS</b>	<b>\$15,805,000</b>	<b>\$16,195,000</b>	<b>+\$ 390,000</b>

The midyear projection is \$390,000 (2.5%) higher than the Approved Budget.

The major contributor is Interest on Investment at \$382,000 due to higher cash balances, a higher rate of return, and \$4,400 from the 1987 COP.

In addition, \$100,000 more than budget is in Liens revenue.

OTHER GOVERNMENTAL FUNDS

<u>Category</u>	<u>Approved</u>	<u>Midyear</u>	<u>Variance</u>
Gas Taxes	\$ 4,987,000	\$ 5,060,000	+\$ 73,000
Sales Tax Measure A	9,356,000	8,311,000	- 1,045,000
Major St Const	3,000,000	3,134,000	+ 134,000
Lighting/Landscaping*	-	2,867,000	+ 2,867,000
Narcotics Task Force	318,000	590,000	+ 272,000
Zoo Fund	0	347,000	+ 347,000
S Natomas Comm Imp	314,000	425,000	+ 111,000
<u>Other Funds**</u>	<u>\$14,476,000</u>	<u>14,578,000</u>	<u>+ 102,000</u>
<b>TOTALS</b>	<b>\$32,451,000</b>	<b>\$35,312,000</b>	<b>+\$2,861,000</b>

\*Lighting/Landscaping was budgeted in the General Fund in the Approved Budget. The actual variance in Other Governmental Funds is a \$6,000 shortage.

\*\*The Other Funds category is a group of 31 funds whose combined variance is \$102,000 (.7%) higher than the Approved Budget. The average variance is \$3,290.

Gas Taxes

On Tuesday, February 27, 1990, the County Board of Supervisors will consider actions to prevent the State (Caltrans) from withholding City and County gas tax revenues. The State government is considering this because a Federal Aid-Urban (FAU) project administered by Regional Transit has been determined to be ineligible for FAU funding. The Regional Transit Board will be presented with this issue on Monday, February 26, 1990. If the County Board of Supervisors does not delete this project (Antelope Park and Ride Swap) from the eligible FAU list, the State will withhold an equal amount of gas tax revenue from the City and County (\$2,367,475).

To date, the Federal Highway Authority has withheld the entire amount from Caltrans which passes through the funds to the County. The state in turn has started to withhold tax funds (\$450,000 in City gas tax funds as of January 1, 1990) from both the City and County. If this issue is not resolved immediately by the Board of Supervisors, the City will have to start defunding gas tax projects in the amount of \$800,000. This is approximately 40% of the City's annual gas tax expenditures for capital projects.

Public Works staff will report back on the outcome of this issue after the County Board of Supervisors have taken action.

#### Measure A - Sales Tax

Approved Budget	\$9,356,000
Midyear	\$8,311,000

Measure A revenue is projected to be less than the Approved Budget by \$1,045,000 (11.2%).

Voters authorized a 1/2% increase in sales tax for road construction and maintenance. Measure A revenue is distributed to the City by the Sacramento Transportation Authority (STA). The amount reflected in the Approved Budget for the first year of the fund was for a 15 month period. A portion of the FY 1989/90 budgeted amount, \$1,297,000, was received by the City in FY 1988/89. Actual projected receipts for the 15 month period produced a \$252,000 increase over the STA estimate due to strong sales.

STA increased its estimate due to the strong sales tax receipts.

#### Major Street Construction Fund

Approved Budget	\$3,000,000
Midyear	\$3,134,000

The midyear projection is \$134,000 (4.5%) higher than the Approved Budget.

The Major Street Construction Fee is charged on all construction projects, including residential, commercial, and tenant improvements. Although receipts were down during the last quarter of FY 1988/89 and the first quarter of FY 1989/90, the building industry has rebounded to the point where an increase in this fund is anticipated.

#### Lighting/Landscaping Fund

Approved Budget	\$ 0
Midyear	\$2,867,000

The Lighting/Landscaping Fee was budgeted in the General Fund at the beginning of the year. The budget was transferred to its own fund at midyear. The Lighting/Landscaping Fee is a portion of the \$9,500,000 in new revenues approved by the City Council for FY 1989/90.

Narcotics Task Force

Approved Budget           \$318,000  
Midyear                   \$590,000

The Midyear revenue projection is \$272,000 (85.5%) higher than the Approved Budget. Revenue to this Fund is from State and Federal governments grants. The State and Federal governments share revenue, with the City, generated from the seizure of cash and the sale of property seized during narcotic arrests made in the City. The Task Force plans to increase seizure activity this year due to an augmentation in staff.

Zoo Fund

Approved Budget           \$       0  
Midyear                   \$347,000

This is the first year for this revenue source. The revenue comes from one-third of the amusement ride rentals in William Land Park; the differential in admission price at the Zoo on weekends and holidays; and Zoo concession rentals.

South Natomas Community Improvement Fund

Approved Budget           \$314,000  
Midyear                   \$425,000

The midyear projection is \$111,000 (35.4%) higher than the Approved Budget. Interest on Investment accounts for the entire increase due to higher than anticipated rate of return on higher cash balances. The higher cash balance was caused by the \$915,000 Fee and Charge revenue receipts during FY 1988/89.

INTERNAL SERVICE FUNDS

<u>Category</u>	<u>Approved</u>	<u>Midyear</u>	<u>Variance</u>
Fleet Management	\$ 935,000	\$ 956,000	+\$ 21,000
<u>Risk Management</u>	<u>1,733,000</u>	<u>2,621,000</u>	<u>+\$888,000</u>
TOTALS	\$2,668,000	\$3,577,000	+\$909,000

Risk Management

The revenue estimate is \$888,000 (51.2%) higher than the Approved Budget due in part to a budgeting error, a higher cash balance, and a higher rate of return. The decision to increase the cash balance was prompted by actuarial studies and a need to budget for required funding.

Interest on Investment accounted for \$861,000 of the revenue increase above the Approved Budget. However, interest revenue for FY 1989/90 is projected to be \$220,000 (9.3%) higher than the actual receipts in FY 1988/89.

#### POLICY CONSIDERATIONS

During the hearings to impose the Utility User Tax on interstate and international telephone service, the City Council was requested not to impose the tax on WATS and 800 services. The Council agreed to exempt the WATS and 800 services from the tax for one year if the projected revenues would be realized. Staff has determined that the Approved Budget for Utility User Tax on interstate and international telephone service will make the projected amount.

The following options need to be evaluated regarding the policy over interstate/international telephone service exemptions:

1. Extend the exemption on WATS and 800 service to October 1, 1990. This will allow staff to further evaluate data and make recommendations in the City Manager's 1990-91 Proposed Budget. This will allow the affected companies to adjust their billing system if necessary.
2. Extend the exemption on WATS and 800 service until June 30, 1991. This, again, assumes that projected revenues would be realized in FY 1991.
3. Allow the exemptions on WATS and 800 service to sunset on June 30, 1990 per approved budget.


The Utility Customer Information System (UCIS) was a major new system which became operational in November of 1988. The transition resulted in several issues that need to be addressed. These issues include: back billing of customers, the timely inclusion of new accounts into the new system, proper staffing levels to institute system controls and monitor input and output. Staff will report back with requirements and recommendations during the 1990-91 Proposed Budget.

#### MBE/WBE EFFORTS

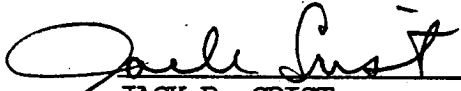
Not Applicable.

RECOMMENDATION

It is requested that the Budget and Finance Committee recommend that the City Council: (1) adopt the attached resolution that amends the FY 1989/90 Approved Budget revenue estimates; (2) extend the exemption on WATS and 800 telephone service utility user tax from July 1, 1990 to October 1, 1990.

Respectfully submitted,  
  
Louis Myles  
Acting Revenue Manager

RECOMMENDATION APPROVED:

  
\_\_\_\_\_  
JACK R. CRIST  
Deputy City Manager

CONTACT PERSON: Louis Myles, Acting Revenue Manager, 449-5724

All Districts  
February 27, 1990

# RESOLUTION NO.

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF \_\_\_\_\_

## RESOLUTION AMENDING THE FY 1989/90 APPROVED REVENUE BUDGET

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

1. That the FY 1989/90 Approved Revenue Budget are hereby amended to the amounts listed as FY 1989/90 Midyear projections as shown on Exhibit I incorporated into this resolution by reference.
2. That the exemption on WATS and 800 telephone service utility users tax is hereby extended from July 1, 1990 to October 1, 1990.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
FOR CITY CLERK USE ONLY

RESOLUTION NO.: \_\_\_\_\_

DATE ADOPTED: \_\_\_\_\_

CITY OF SACRAMENTO  
1989-90 MIDYEAR REVENUE PROJECTIONS

GENERAL FUND (\$ in 000's)	1987-88 ACTUAL	1988-89 ACTUAL	1989-90 APPROVED	1989-90 MIDYEAR	CHG FROM APPROVED
***** TAXES					
3101 Property Taxes - Current Secured	30,015	32,616	36,241	35,832	(409)
3102 Property Taxes - Current Unsecured	2,350	2,709	2,837	2,895	58
3103 Property Taxes - Prior Secured	2,317	2,121	3,098	2,371	(727)
3104 Property Taxes - Prior Unsecured	49	81	66	69	3
3105 Pen & Int Prop Taxes Sec	258	40	0	0	0
3107 Aircraft Personal Prop Taxes	2	2	0	0	0
3108 Sales & Use Tax	32,565	35,810	35,446	37,841	2,395
3110 Business Operations Tax	2,933	3,154	3,549	3,405	(144)
3111 Real Property Transfer Tax	2,839	3,560	3,351	3,989	638
3112 Utility User Tax	25,287	24,986	28,851	28,831	(20)
3120 Residential Dev Property Tax	929	624	900	914	14
3125 Debt Service Tax Override	973	783	842	842	0
3126 In-Lieu Prop Taxes - Enterprise	730	845	933	851	(82)
3127 Property Taxes - Supplemental	1,607	1,585	2,076	1,732	(344)
3133 Real Prop Trans Tax-Penalties	13	10	0	6	6
3136 Transient Occupancy Tax 1.5%					
Subtotal: TAXES	\$102,867	\$108,926	\$118,190	\$119,578	\$1,388

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LICENSES AND PERMITS

3201 Animal Licenses	151	135	152	136	(16)
3203 Construction Permits	1,798	2,352	3,429	3,645	216
3204 On Site Plan Review Permit	0	9	124	52	(72)
3205 Home Occupation Permits	41	46	50	50	0
3208 Emergency Permits	1	1	1	4	3
3209 Taxi Permits	29	25	22	25	3
3210 Driveway Permits	2	45	64	43	(21)
3212 Dance Permits	1	1	1	2	1
3213 Special Use Permits	58	69	313	313	0
3214 Street Vendor Permits	10	8	11	11	0
3216 Sign & Billboard Permits	23	33	37	48	11
3217 Wrecking Permits	4	6	5	5	0
3218 Oversize Vehicle Permit	3	4	2	3	1
3219 Alley Parking Permits	8	6	9	8	(1)
3220 Bingo License	52	66	49	52	3
3223 House Moving Permits	0	0	50	0	(50)
3225 Amusement Arcade Permit	6	5	5	5	0
3226 Burglar Alarm Permits	88	88	175	175	0
3227 Excavation Permits	37	32	30	30	0
3228 Franchises	521	541	512	562	50
3229 Adult Business Permits	0	1	0	2	2

GENERAL FUND (\$ in 000's)		1987-88 ACTUAL	1988-89 ACTUAL	1989-90 APPROVED	1989-90 MIDYEAR	CHG FROM APPROVED
3230	Cable TV Construction Permits	359	111	10	10	0
3231	Towing Vehicle Permits	2	11	13	10	(3)
3232	Midtown Employee Parking Permit	19	73	0	22	22
3233	In-Lieu Franchise fee			3,290	3,290	0
3299	Miscellaneous Licenses/Permits	14	16	17	16	(1)
Subtotal: LICENSES AND PERMITS		\$3,227	\$3,684	\$8,371	\$8,519	\$148

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FINE AND FORFEITS						
3301	Fines and Forfeits	1,668	1,775	2,300	1,796	(504)
Subtotal: FINES AND FORFEITS		\$1,668	\$1,775	\$2,300	\$1,796	(\$504)

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USE OF MONEY						
3401	Investment Interest	2,234	3,272	1,440	2,420	980
3402	Property/Equipment Rental	12	4	0	3	3
3408	Interest on Receivables	0	0	0	2	2
3423	Int Inc-Improvement Bonds	0	5	0	0	0
3427	Gain or Loss-Sale of Stocks	0	6	0	0	0
3420	Interest Income - Bonds	0	0	0	0	0
3436	Interest - County Held Funds	496	630	140	406	266
Subtotal: USE OF MONEY		\$2,742	\$3,917	\$1,580	\$2,831	\$1,251

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INTERGOVERNMENTAL REVENUES						
3502	State Homeowners Prop Tax Relief	1,451	1,517	1,752	1,547	(205)
3504	State Motor Vehicle In-Lieu Tax	10,892	11,462	12,010	12,197	187
3505	State Trlr Coach In-Lieu Taxes	78	83	94	94	0
3506	State Cigarette Tax	931	826	811	812	1
3510	State Mandated Reimb SB 90	4	18	60	337	277
3511	State Grants	100	14	0	0	0
3513	Federal Grants	2	0	0	80	80
3514	State Off Highway M V License	0	2	6	6	0
3515	County Support - Library	795	509	648	290	(358)
3516	Co Support - Museum & History	319	356	455	475	20
3520	P. O. S. T. Reimbursement	286	370	290	350	60
3521	Other Agency Training Reimbursement	33	151	104	113	9
3530	Redevelopment Agency Services (SHRA)	179	271	225	201	(24)
3532	Co Support - Metropolitan Arts Comm	100	84	88	93	5
3535	Fire District Reimbursement	1,097	1,302	1,326	1,188	(138)
3536	Supplemental State Subvention	211	126	28	0	(28)

GENERAL FUND (\$ in 000's)		1987-88 ACTUAL	1988-89 ACTUAL	1989-90 APPROVED	1989-90 MIDYEAR	CHG FROM APPROVED
3596	Misc Other Federal	17	29	0	28	28
3597	Misc Other State	328	341	272	339	67
3598	Misc Other County	286	319	197	260	63
3599	Misc Other Agencies	213	544	449	474	25
Subtotal: INTERGOVERNMENTAL REVENUES		\$17,322	\$18,324	\$18,815	\$18,884	\$69

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CHARGES, FEES AND SERVICES

3603	Subdivision Map - Planning	46	64	172	172	0
3604	Rezoning Fees	26	38	103	103	0
3605	Variance Fees	25	28	103	103	0
3606	Appeal Fees	4	5	3	3	0
3607	Map/Publication Sales	10	13	10	16	6
3608	Transp Management Planning Fee	0	0	222	222	0
3609	D.U.I. Fees	0	191	475	413	(62)
3610	Fire Report Fees	4	3	4	3	(1)
3611	Plan Check Fee	1,309	1,578	2,314	2,348	34
3612	Animal Shelter	34	33	36	36	0
3613	St/Sidewalk/Curb Repairs	177	57	96	30	(66)
3614	Weed Abatement	208	198	200	198	(2)
3617	Swimming Pools	65	75	70	70	0
3618	Community Service Fees	135	111	94	108	14
3620	Admissions	880	868	1,078	1,022	(56)
3621	Development - Street Signs	14	19	19	20	1
3622	Development - Trees	18	27	19	30	11
3623	Cemetary Fees & Charges	3	2	3	1	(2)
3624	Demolition Charges	33	42	168	163	(5)
3628	EIS Fees	40	201	671	700	29
3634	Subdivision Map - Pub Works	16	79	0	63	63
3639	Compliance Fees	23	28	52	58	6
3640	Spec Assmt Revenue	9	58	134	126	(8)
3642	Central Support Charges	123	2,115	75	310	235
3643	Indirect Charges	2,219	1,564	1,756	1,606	(150)
3648	Treasurer Investment Fee	147	298	397	386	(11)
3651	Engineering Fees/Private Contract	1,537	1,388	1,354	959	(395)
3652	Planned Unit Development	6	13	25	25	0
3653	R-Plan Review	4	43	25	100	75
3655	Residential Energy Audit Fee	8	0	0	0	0
3657	Sidewalk Maint Assessmt	0	0	27	20	(7)
3658	Parking Meter Removal Fees	100	106	131	109	(22)
3659	Parking Meter Receipts	1,958	2,250	3,216	2,869	(347)
3662	Fire Permit Fees	120	191	206	191	(15)
3663	Fire Fee Disclosure	21	6	27	22	(5)
3664	Fire Fee Late Charges	16	14	12	0	(12)
3665	Utility Ext's & Frontage Imp	126	145	375	280	(95)
3666	Interdepartmental Direct Charges	345	553	608	549	(59)
3669	Bldg Trades Certification Fees	11	9	8	15	7

GENERAL FUND (\$ in 000's)	1987-88 ACTUAL	1988-89 ACTUAL	1989-90 APPROVED	1989-90 MIDYEAR	CHG FROM APPROVED
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3670 Rental - Real Property	307	568	468	466	(2)
3671 Rental Equipment	0	1	1	10	9
3672 Concessions	146	157	38	72	34
3681 Lighting/Landscaping fee	0	0	2,867	0	(2,867)
3698 Other Departmental Services	295	155	52	210	158
3699 Other Dept Fees & Charges	173	145	276	220	(56)
Subtotal: CHARGES, FEES AND SERVICES	\$10,741	\$13,439	\$17,990	\$14,427	(\$3,563)

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OTHER REVENUES

3701 Sale of Real or Personal Property	160	165	443	94	(349)
3704 Salvage	14	19	16	36	20
3705 Gifts and Donations	2	0	5	14	9
3706 Liens	0	15	0	20	20
3709 Miscellaneous	2,615	442	743	685	(58)
3713 Interest on Receivables	39	65	80	80	0
3716 Loan Proceeds		2,600			
3717 Contributions from Other Funds	4	177	61	120	59
3718 1915 P I Redemption	0	0	0	143	143
3719 Pub Impro Redemption of Pen & Int	162	137	165	165	0
3720 Penalties	33	43	18	18	0
3725 3rd Party Recovery, Liability	0	0	0	229	229
3726 Insurance Settlements	7	10	0	42	42
3727 3rd Party Recovery, Property Damage	98	150	71	71	0
3728 Workers Compensation Offset	0	0	1	0	(1)
3731 Recovery of Item Prev Expensed	0	5	0	8	8
Subtotal: OTHER REVENUES	\$3,134	\$3,828	\$1,603	\$1,725	\$122

TOTAL GENERAL FUND	\$141,701	\$153,893	\$168,849	\$167,760	(\$1,089)
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ENTERPRISE FUNDS (\$ in 000's)		1987-88 ACTUAL	1988-89 ACTUAL	1989-90 APPROVED	1989-90 MIDYEAR	CHG FROM APPROVED
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PARKING FUND-412

3401	Interest on Investment	220	643	196	438	242
3530	Redevelopment Agency Services	205	4	0	0	0
3599	Misc Other Agencies	194	194	194	194	0
3602	Parking Fees	7,315	8,145	9,504	9,337	(167)
3670	Rental - Real Property	487	447	451	400	(51)
3709	Miscellaneous	3	2	1	0	(1)
Subtotal: PARKING FUND		\$8,424	\$9,435	\$10,346	\$10,369	\$23

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WATER FUND-413

3401	Interest on Investment	1,157	1,123	974	1,161	187
3601	Utility Services Charges	13,938	14,438	18,098	18,098	0
3635	Water Development Fees	2,012	3,170	3,135	3,240	105
3642	Central Support Charges	86	47	0	0	0
3666	Interdepartmental Direct Charges	2	0	50	50	0
3667	Water Tap Sales	477	400	450	450	0
3706	Liens	299	308	300	392	92
3709	Miscellaneous	84	203	75	90	15
3721	Gas Royalties	7	0	0	0	0
3727	3rd Party Recovery Property Damage	12	7	10	10	0
Subtotal: WATER FUND		\$18,074	\$19,696	\$23,092	\$23,491	\$399

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SEWER FUND-414

3401	Interest on Investments	369	306	392	349	(43)
3440	Gain/Loss - Fixed Assets	0	(190)	0	0	0
3528	RSD O&M Recovery	641	704	600	600	0
3599	Misc Other Agencies	176	537	537	537	0
3601	Utility Services Charges	4,454	4,620	5,231	5,231	0
3636	Sewer Development Fees	81	73	140	80	(60)
3642	Central Support Charges	7	10	0	0	0
3668	Sewer Permits	241	263	250	263	13
3706	Liens	270	307	160	130	(30)
3709	Miscellaneous	2	3	1	1	0
3713	Interest on Receivables	72	205	0	0	0
Subtotal: SEWER FUND		\$6,313	\$6,838	\$7,311	\$7,191	(\$120)

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SOLID WASTE FUND-415

3128	Garden Refuse Tax	2,504	2,513	2,562	2,532	(30)
3401	Interest on Investments	420	458	314	557	243
3511	State Grants	5	0	0	0	0
3597	Misc Other State	25	2	0	0	0

ENTERPRISE FUNDS  
(\$ in 000's)

1987-88 1988-89 1989-90 1989-90 CHG FROM  
ACTUAL ACTUAL APPROVED MIDYEAR APPROVED

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SOLID WASTE FUND-415 (Continued)

3598	Misc Other County	0	1	0	0	0
3601	Utility Services Charges	18,059	17,657	18,919	17,998	(921)
3666	Interdepartmental Direct Charges	155	0	0	0	0
3699	Other Dept Fees & Charges	93	123	87	100	13
3706	Liens	540	526	565	585	20
3709	Miscellaneous	39	66	35	35	0
3735	Recovery of Bad Debt - utilities	0	6	0	0	0
3761	Compost Sales	0	7	37	6	(31)
		-----	-----	-----	-----	-----
	Subtotal: SOLID WASTE FUND	\$21,840	\$21,359	\$22,519	\$21,813	(\$706)
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SACRAMENTO MARINA FUND-417

3221	Boat Slip License	415	917	929	929	0
3401	Interest on Investments	70	133	90	133	43
3642	Central Support Charges	14	0	0	0	0
3709	Miscellaneous	19	47	22	22	0
3711	Gas & Oil Sales - Boat Harbor	125	171	229	229	0
		-----	-----	-----	-----	-----
	Subtotal: SACRAMENTO MARINA FUND	\$643	\$1,268	\$1,270	\$1,313	\$43
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GOLF FUND-418

3401	Interest on Investments	263	224	159	214	55
3618	Community Services Fees	2,529	2,647	2,956	3,100	144
3672	Concessions	454	495	510	510	0
		-----	-----	-----	-----	-----
	Subtotal: GOLF FUND	\$3,246	\$3,366	\$3,625	\$3,824	\$199
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COMMUNITY CENTER FUND-419

3122	Transient Occupancy Tax	4,886	5,785	6,199	6,461	262
3401	Interest on Investments	849	557	220	421	201
3602	Parking Fees	21	66	45	68	23
3670	Rental-Real Property	929	940	954	954	0
3671	Rental Equipment	66	78	113	85	(28)
3672	Concessions	202	207	207	207	0
3673	Box Office Fees	162	155	180	153	(27)
3674	Catering Fees	164	142	171	171	0
3675	Insurance Fees & Charges	9	15	9	9	0
3709	Miscellaneous	49	49	33	33	0
3760	Community Center Service Fees	83	133	165	137	(28)
		-----	-----	-----	-----	-----
	Subtotal: COMMUNITY CENTER FUND	\$7,420	\$8,127	\$8,296	\$8,699	\$403
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ENTERPRISE FUNDS (\$ in 000's)		1987-88 ACTUAL	1988-89 ACTUAL	1989-90 APPROVED	1989-90 MIDYEAR	CHG FROM APPROVED
*****						
CAMP SACRAMENTO FUND-424						
3401	Interest on Investments	10	0	0	0	0
3670	Rental-Real Property	211	0	0	0	0
3709	Miscellaneous	1	0	0	0	0
Subtotal: CAMP SACRAMENTO FUND		\$222	\$0	\$0	\$0	\$0
*****						
STORM DRAINAGE FUND-425						
3401	Interest on Investments	282	639	314	696	382
3511	State Grants	732	1,037	0	0	0
3598	Misc Other County	0	51	0	0	0
3599	Miscellaneous Other agencies	2	6	0	0	0
3601	Utility Services Charges	9,418	10,308	15,276	15,187	(89)
3624	Demolition Charges	5	0	0	0	0
3642	Central Support Charges	1	776	0	3	3
3706	Liens	179	200	200	300	100
3709	Miscellaneous	76	5	15	7	(8)
3735	Recovery Bad Debts Utilities	2	2	0	2	2
Subtotal STORM DRAINAGE FUND		\$10,697	\$13,024	\$15,805	\$16,195	\$390
*****						
TOTAL ENTERPRISE FUNDS		\$76,879	\$83,113	\$92,264	\$92,895	\$631
*****						
*****						

OTHER GOVERNMENTAL FUNDS (\$ in 000's)		1987-88 ACTUAL	1988-89 ACTUAL	1989-90 APPROVED	1989-90 MIDYEAR	CHG FROM APPROVED
*****						
GAS TAX FUND-201,202,203,204,247						
3108	Sales and Use Tax	0	1,297	9,356	8,311	(1,045)
3401	2106 Interest on Investments	150	204	153	198	45
3509	2106 State Gasoline Tax	1,706	1,758	1,775	1,789	14
3401	2107 Interest on Investments	87	41	64	31	(33)
3509	2107 State Gasoline Tax	2,980	3,062	2,985	3,032	47
3509	2107.5 State Gasoline Tax	11	10	10	10	0
3401	SB 300 Interest on Investments	16	11	0	0	0
Subtotal: GAS TAX FUND		\$4,950	\$6,383	\$14,343	\$13,371	(\$972)
*****						
CDBG FUND-205						
3513	Federal Grants	1,353	211	876	1,008	132
Subtotal: CDBG FUND		\$1,353	\$211	\$876	\$1,008	\$132
*****						
SHRA FUND-206						
3513	Federal Grants	0	198	225	225	0
3530	Redevelopment Agency Services	3,617	0	0	0	0
Subtotal: SHRA FUND		\$3,617	\$198	\$225	\$225	\$0
*****						
TRAFFIC SAFETY FUND-208						
3301	Fines Forfeits & Penalties	1,165	1,163	1,200	1,158	(42)
3401	Interest on Investments	44	28	24	25	1
Subtotal: TRAFFIC SAFETY FUND		\$1,209	\$1,191	\$1,224	\$1,183	(\$41)
*****						
MAJOR STREET CONSTRUCTION FUND-209						
3129	Major Street Construction Tax	2,284	3,184	3,000	3,134	134
Subtotal: MAJOR ST CONSTRUCTION		\$2,284	\$3,184	\$3,000	\$3,134	\$134
*****						

OTHER GOVERNMENTAL FUNDS (\$ in 000's)		1987-88 ACTUAL	1988-89 ACTUAL	1989-90 APPROVED	1989-90 MIDYEAR	CHG FROM APPROVED
*****						
TRUXEL INTERCHANGE-216						
3401	Interest on Investment	0	0	0	3	3
SUBTOTAL: TRUXEL INTERCHANGE FUND		\$0	\$0	\$0	\$3	\$3
*****						
OLD SAC STATE HISTORIC PARK - 218						
3401	Interest on Investment	0	0	0	13	13
SUBTOTAL: OLD SAC ST HIST PARK FUND		\$0	\$0	\$0	\$13	\$13
*****						
DOWNTOWN DISTRICT MAINTENANCE FUND-228						
3401	Interest on Investment	2	5	0	6	6
3657	Sidewalk Maintenance Assessment	44	36	51	38	(13)
Subtotal: DOWNTOWN DIST MAINT FUND		\$46	\$41	\$51	\$44	(\$7)
*****						
OLD SACRAMENTO DIST MAINT FUND-229						
3401	Interest on Investment	5	8	0	8	8
3657	Sidewalk Maintenance Assessment	51	51	64	67	3
Subtotal: OLD SACTO DIST MAINT FUND		\$56	\$59	\$64	\$75	\$11
*****						
ASSESSMENT BOND REGISTRATION FUND-232						
3401	Interest on Investments	7	18	4	17	13
3640	Special Assessment Admin Charges	52	238	50	50	0
Subtotal: ASSESSMENT BOND REG		\$59	\$256	\$54	\$67	\$13
*****						
TRANSPORTATION DEVELOPMENT FUND-235						
3401	Interest on Investments	41	56	39	56	17
3509	State Gasoline Tax	151	166	163	163	0
Subtotal: TRANS DEVELOP FUND		\$192	\$222	\$202	\$219	\$17
*****						
POCKET AREA TRUNK - SEWER FUND-240						
3401	Interest on Investments	87	102	87	97	10
Subtotal: POCKET AREA SEWER - TRUNK		\$87	\$102	\$87	\$97	\$10

OTHER GOVERNMENTAL FUNDS		1987-88	1988-89	1989-90	1989-90	CHG FROM
(\$ in 000's)		ACTUAL	ACTUAL	APPROVED	MIDYEAR	APPROVED

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CAPITAL GRANTS FUND-248

3511	State Grants	836	(95)	0	0	0
3513	Federal Grants	5	0	0	0	0
3597	Miscellaneous Other State	258	0	0	0	0
3598	Miscellaneous Other County	652	0	0	0	0
3599	Misc Other Agency	123	0	6,093	6,093	0
3651	Engineering Fees/Private Contract	291	0	0	0	0
3709	Miscellaneous	2	0	0	0	0
Subtotal: CAPITAL GRANTS FUND		\$2,167	(\$95)	\$6,093	\$6,093	\$0

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BRIDGE CONSTRUCTION FUND-249

3401	Interest on Investments	35	32	31	27	(4)
3629	Bridge Construction Fees	61	48	30	30	0
Subtotal: BRIDGE CONSTRUCTION FUND		\$96	\$80	\$61	\$57	(\$4)

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OPERATING GRANTS-250

3511	State Grants	597	926	0	0	0
3513	Federal Grants	441	401	0	0	0
3595	City Grant	106	11			
3597	Miscellaneous Other State	8	9	0	0	0
3598	Misc Other County	77	116	0	0	0
3599	Misc Other Agencies	(7)	(12)	557	557	0
3618	Community Service Fees	5	0	0	0	0
3630	Parent Participation Fees	740	1,473	2,189	2,189	0
3631	Registration Fees	0	28	0	0	0
3709	Miscellaneous	13	27			
Subtotal: OPERATING GRANTS		\$1,980	\$2,979	\$2,746	\$2,746	\$0

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ANIMAL AQUISITION FUND-251

3401	Interest on Investment	2	1	0	0	0
3701	Sale of Real or Personal Property	13	15	10	10	0
Subtotal: ANIMAL AQUISITION FUND		\$15	\$16	\$10	\$10	\$0

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CABLE FUND - 252

3228	Franchises	64	0	0	0	0
3401	Interest on Investments	10	1	0	0	0
Subtotal: CABLE FUND		\$74	\$1	\$0	\$0	\$0

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OTHER GOVERNMENTAL FUNDS (\$ in 000's)	1987-88 ACTUAL	1988-89 ACTUAL	1989-90 APPROVED	1989-90 MIDYEAR	CHG FROM APPROVED
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SDIRS FUND - 254

3401 Interest on Investment	0	5	4	4	0
3640 Spec Assessment Admin Charge	0	186	50	50	0
Subtotal: SDIRS FUND	\$0	\$191	\$54	\$54	\$0

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LIGHTING AND LANDSCAPING - 281

3681 Lighting/Landscaping				2,867	2,867
Subtotal: LIGHTING /LANDSCAPING FUND	\$0	\$0	\$0	\$2,867	\$2,867

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CITATION I-5 MAINTENANCE-FUND 565

3401 Interest on Investment	15	26	8	29	21
3604 Rezoning Fees	0	0	48	44	(4)
3699 Other Dept Fees & Charges	0	106	0	0	0
Subtotal: CITATION I-5 MAINT FUND	\$15	\$132	\$56	\$73	\$17

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SPECIAL RECREATION FUNDS - 571

3617 Swimming Pool Fees & Charges	0	1	0	0	0
3618 Community Services Fees	631	708	656	652	(4)
3630 Parent Participation Fees	842	0	0	0	0
3631 Registration Fees	12	0	0	0	0
3670 Rental - Real Property	123	133	146	148	2
3672 Concessions	0	7	3	3	0
3707 Tour Receipts	70	62	0	0	0
3709 Miscellaneous	4	0	0	0	0
Subtotal: SPECIAL RECREATION FUNDS	\$1,682	\$911	\$805	\$803	(\$2)

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SPORTS COMPLEX FUND-573

3401 Interest on Investment	7	8	7	8	1
3618 Community Service Fees	170	183	180	185	5
3670 Rental-Real Property	27	30	80	35	(45)
3672 Concessions	13	25	25	25	0
Subtotal: SPORTS COMPLEX FUND	\$217	\$246	\$292	\$253	(\$39)

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NARCOTICS TASK FORCE-579

3401 Interest on Investment	19	35	118	65	(53)
3511 State Grants	12	210	0	394	394
3513 Federal Grants	258	129	0	131	131
3709 Miscellaneous	7	7	200	0	(200)
Subtotal: NARCOTICS TASK FORCE FUND	\$296	\$381	\$318	\$590	\$272

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OTHER GOVERNMENTAL FUNDS  
(\$ in 000's)

1987-88 1988-89 1989-90 1989-90 CHG FROM  
ACTUAL ACTUAL APPROVED MIDYEAR APPROVED

\*\*\*\*\*

ZOO FUND - 586

3401	Interest on Investment				11	11
3620	Admissions				91	91
3672	Concessions		18		245	245
Subtotal: ZOO FUND		\$0	\$18	\$0	\$347	\$347

\*\*\*\*\*

PARK FUND - 588

3618	Community Service Fees		3	0	5	5
3670	Rental Real Property		0	41	0	(41)
3672	Concessions		18	0	38	38
3698	Other Departmental Services		0	45	0	(45)
Subtotal: PARK FUND		\$0	\$21	\$86	\$43	(\$43)

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FAIRYTALE TOWN FUND-589

3618	Community Service Fees	0	1	0	0	0
3620	Admissions	247	287	309	309	0
3672	Concessions	137	115	215	156	(59)
3709	Miscellaneous	20	17	36	14	(22)
Subtotal: FAIRYTALE TOWN FUND		\$404	\$420	\$560	\$479	(\$81)

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FLORIN RD STORM & SANITARY SEWER-640

3401	Interest on Investment	5	6	5	6	1
Subtotal: FLORIN RD STR & SANIT SWR		\$5	\$6	\$5	\$6	\$1

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QUIMBY ACT FUND-710

3401	Interest on Investments	361	411	330	381	51
3618	Community Services Fees	1,356	412	300	320	20
Subtotal: QUIMBY ACT FUND		\$1,717	\$823	\$630	\$701	\$71

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FLOOD & DRAINAGE FUND-737

3401	Interest on Investments	694	147	118	135	17
Subtotal: FLOOD & DRAINAGE FUND		\$694	\$147	\$118	\$135	\$17

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OTHER GOVERNMENTAL FUNDS (\$ in 000's)		1987-88 ACTUAL	1988-89 ACTUAL	1989-90 APPROVED	1989-90 MIDYEAR	CHG FROM APPROVED
*****						
CITATION I-5 IMPROVEMENT FUND-794						
3401	Interest on Investments	13	26	7	24	17
3699	Other Dept Fees & Charges	0	127	50	52	2
Subtotal: CITATION I-5 IMPROV FUND		\$13	\$153	\$57	\$76	\$19
*****						
S NATOMAS COMMUNITY IMPROVEMENT FUND-795						
3401	Interest on Investment	65	129	14	125	111
3604	Rezoning Fees	0	0	300	300	0
3699	Other Dept Fees & Charges	0	915	0	0	0
Subtotal: S NATOMAS COMM IMP FUND		\$65	\$1,044	\$314	\$425	\$111
*****						
SO NATOMAS FACILITY BENEFIT-FUND 796						
3401	Interest on Investment	4	4	4	3	(1)
Subtotal: SO NATOMAS FACILITY BENEFIT		\$4	\$4	\$4	\$3	(\$1)
*****						
SACRAMENTO HISTORY CENTER-FUND 797						
3401	Interest on Investment	23	0	24	25	1
Subtotal: SACRAMENTO HISTORY CENTER		\$23	\$0	\$24	\$25	\$1
*****						
S NATOMAS I-5 DEV IMPROV-FUND 798						
3401	Interest on Investment	23	29	12	28	16
3699	Other Dept Fees & Charges	0	143	80	59	(21)
Subtotal: S NATOMAS I-5 DEV IMPROV		\$23	\$172	\$92	\$87	(\$5)
*****						
TOTAL OTHER GOVERNMENTAL FUNDS		\$23,343	\$19,497	\$32,451	\$35,312	2,861
*****						
*****						

INTERNAL SERVICE FUNDS (\$ in 000's)		1987-88 ACTUAL	1988-89 ACTUAL	1989-90 APPROVED	1989-90 MIDYEAR	CHG FROM APPROVED
*****						
FLEET MANAGEMENT FUND-420						
3401	Interest	667	696	432	432	0
3510	State Mandated Reimbursement - SB 90	5	57	0	0	0
3511	State Grants	6	0	0	0	0
3596	Miscellaneous Other Federal	0	21	0	10	10
3666	Interdepartmental Direct Charge	55	82	95	95	0
3699	Other Dept Fees	29	48	26	26	0
3704	Salvage	127	285	200	200	0
3709	Miscellaneous	0	22	10	11	1
3724	3rd Party Recovery	67	92	70	80	10
3727	3rd Party Recovery	1	2	2	2	0
3731	Recovery of Item Previously Expensed	52	197	100	100	0
Subtotal: FLEET MANAGEMENT		\$1,009	\$1,502	\$935	\$956	\$21
*****						
RISK MANAGEMENT FUND-421						
3401	Interest	1,366	2,368	1,727	2,588	861
3510	State Mandated Reimbursement SB90	0	22	0	0	0
3709	Miscellaneous	3	71	6	6	0
3724	Third Party Recovery Vehicular	0	13	0	0	0
3725	Third Party Recovery Liability	0	2	0	0	0
3731	Recovery/Items Previously Expensed	0	78	0	27	27
Subtotal: RISK MANAGEMENT		\$1,369	\$2,554	\$1,733	\$2,621	\$888
*****						
TOTAL INTERNAL SERVICE FUNDS		\$2,378	\$4,056	\$2,668	\$3,577	\$909
*****						
*****						
TOTAL CITY REVENUES		\$244,301	\$260,559	\$296,232	\$299,544	\$3,312
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