



2. D: 1

DEPARTMENT OF
FINANCE

REVENUE DIVISION

CITY OF SACRAMENTO
CALIFORNIA

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

June 9, 1989
RA891134:MLM:ldm

916-449-5454

Budget and Finance Committee
Sacramento, California

Honorable Members in Session:

Subject: **RESIDENTIAL AND COMMERCIAL SHARE OF CHARGES**

SUMMARY

This report responds to Councilmember Shore's request for a comparison of the residential share and commercial share of the proposed Landscaping & Lighting District fee and In-Lieu Franchise fee to the present Utility Users Tax.

FINANCIAL DATA

The following table summarizes the residential, commercial, and other rate-payer shares of the present Utility Users Tax, proposed Landscaping and Lighting District fee, and proposed In-Lieu Franchise fee.

	<u>Utility Users Tax</u>	<u>Landscaping & Lighting Fee</u>	<u>In-Lieu Franchise Fee</u>
Residential	52.1%	78.0%	40.7%
Commercial	47.9	22.0	33.3
Other*	0	0	26.0
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

*Other category represents charges for parking, golf, Sacramento Marina and Community/Convention Center which cannot be identified as residential or commercial.

The Landscaping and Lighting District fee is residential oriented since most street lighting benefits residential areas. The In-Lieu Franchise fee includes charges that cannot be identified as paid by either City residential or commercial taxpayers.

Many non-City residents use parking facilities, golf courses, the Sacramento Marina, and Community/Convention Center. As a result, the charges for these services are exported to non-City residents.

POLICY CONSIDERATIONS

None.

MBE/WBE EFFORTS

Not applicable.

RECOMMENDATION

This report is for informational purposes only and does not require Committee action.

Respectfully submitted,



Michael L. Medema
Revenue Manager

APPROVED FOR COMMITTEE INFORMATION:



JACK R. CRIST
Deputy City Manager

CONTACT PERSON: Michael L. Medema, Revenue Manager, 449-5724