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DEPARTMENT OF
FINANCE

REVENUE DIVISION

CITY OF SACRAMENTO
CALIFORNIA

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

February 14, 1989
RA891008:MLM:ldm

916-449-5454

Budget and Finance Committee
Sacramento, California

Honorable Members in Session:

SUBJECT: FISCAL YEAR 1988/89 MIDYEAR REVENUE PROJECTIONS

SUMMARY

This report presents the FY 1988/89 Midyear Revenue projections and requests the Budget and Finance Committee to recommend that the City Council approve the attached resolution amending the FY 1988/89 Approved Budget revenue projections.

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 annual budget.

The purpose of the revenue projection analysis is to determine necessary revisions, if any, to the projections used for funding the current year's expenditures. The Midyear Revenue Review facilitates the process of determining necessary adjustments, if any, that the City should make to maintain a balanced budget.

DISCUSSION

Exhibit I details the FY 1988/89 Approved Budget and Midyear Review revenue projections. The following is a summary, by fund affected, of the major changes from the revenue projections. Funds not listed are not projected to deviate by more than \$100,000.

GENERAL FUND

Total Revenue

Approved	\$150,084,000
Midyear	\$147,395,000

The midyear projection is \$2,689,000 (1.8%) lower than the Approved Budget projection. The estimating variance is distorted by the adoption of significant

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fee increases recommended by the Final Report on a Fee and Charge Cost Analysis dated May 23, 1988 (prepared by the independent accounting firm of Arthur Young and Company). The fee increases adopted to date will result in approximately \$2,330,000 for FY 1988/89. The actual estimating error is \$5,019,000 (3.3%). The FY 1988/89 revenues will increase by 4.1% over FY 1987/88 rather than the 6.0% increase projected for the Approved Budget. The specific significant variances for the General Fund are discussed in the following paragraphs under this heading.

Taxes

Approved	\$111,651,000
Midyear	\$108,644,000

The midyear projection indicates a \$3,007,000 (2.7%) decrease in tax revenue from the Approved Budget. The utility users tax decrease of \$2,846,000 (10.0%) is attributable to lower than anticipated utility rate increases by SMUD and PG&E. The property tax decrease of \$666,000 (2.0%) and the real property transfer tax decrease of \$578,000 (15.3%) is thought to be caused by the elimination of the special capital gains income tax rate. It appears that property owners are holding on to their investments which decreases the assessed value growth rate and therefore reduces the property tax growth rate. These decreases were partially offset by higher than anticipated revenues from delinquent secured property taxes \$798,000 (39.0%) and sales taxes \$685,000 (2.1%). Both increases indicate that the local economy remains stable and is growing.

Licenses and Permits

Approved	\$3,453,000
Midyear	\$4,057,000

The midyear revenue projection is \$604,000 (14.9%) higher than the Approved Budget. Construction permit fee increases adopted during FY 1988/89 combined with stronger than anticipated commercial construction activity resulted in an increase of \$983,000 (54.1%) for construction permits. The increase was partially offset by less use by PG&E of City gas mains to transport gas which decreased franchise license fees by \$93,000 (15.4%), \$160,000 (88.9%) less than anticipated Cable TV construction permit fees, and the public's decision to utilize other parking alternatives rather than purchase midtown employee parking permits resulted in a \$300,000 (80.0%) decrease.

Fines and Forfeits

Approved	\$1,803,000
Midyear	\$2,076,000

The midyear projection is \$273,000 (15.1%) higher than the Approved Budget projection. A higher than anticipated increase in the number of parking

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citations resulted in a parking fine revenue increase of \$265,000 (15.2%). The City has initiated negotiations with the County to utilize a private vendor (that specializes in parking citation collections) for collection of parking citations. Other jurisdictions utilizing private vendors for these collections have experienced increased revenues.

Use of Money

Approved	\$2,555,000
Midyear	\$1,984,000

The midyear projection is \$571,000 (22.3%) lower than the Approved Budget projection. The decrease is attributable to two factors. Effective July 1, 1988 the City's policy regarding allocation of the pooled investment earnings was changed. Previously, funds within the pools which had negative balances were not assessed an interest charge for the negative balance. The General Fund historically has experienced negative balances in the late fall due to the property tax cash flow cycle. Current law has made it impractical for the City to issue TRANS borrowings to offset the effect of the negative cash flow. Therefore, the General Fund must borrow cash from the investment pool. The interest penalty results in less net interest earnings. The second factor contributing to the decrease is the accelerated distribution of cash collections to the utility funds from the utility revolving fund. The utility revolving fund interest earnings are allocated to the General Fund. The new utility billing system (UCIS) posts cash collections from the utility revolving fund to the utility funds on a daily basis rather than biweekly. This has reduced the average daily balance of the utility revolving fund by approximately \$2,000,000 which represents a General Fund interest earning loss of \$150,000. The offset to the General Fund loss is increased interest earnings for the Utility funds.

Charges, Fees and Services

Approved	\$10,844,000
Midyear	\$11,363,000

The midyear projection is \$519,000 (4.8%) higher than the Approved Budget projection. Increased revenue from higher charges and fees adopted during FY 1988/89 offset a reduction of parking meter receipts. The increased parking fine revenue (see Fines and Forfeits) partially explains the lower than anticipated parking meter receipts.

Other Revenues

Approved	\$1,420,000
Midyear	\$984,000

The midyear projection is \$436,000 (30.7%) lower than the Approved Budget projection. The decrease resulted from lower than anticipated sales of City surplus property/equipment and the deferral of payment to the City of the initial proceeds from the SHRA sale of the 12th and G Street property.

OTHER GOVERNMENTAL FUNDSTraffic Safety Fund

Approved	\$1,053,000
Midyear	\$1,224,000

The midyear projection is \$171,000 (16.2%) higher than the Approved Budget projection. During the past two fiscal years, staff has been unable to accurately project traffic fine revenues due to the County's sporadic payment process. The County has revised its internal process which should result in more accurate City revenue projections.

Major Street Construction Fund

Approved	\$2,137,000
Midyear	\$3,000,000

The midyear projection is \$863,000 (40.4%) higher than the Approved Budget projection. The increase is due to significantly higher than anticipated commercial construction activity.

Assessment Bond Registration Fund

Approved	\$55,000
Midyear	\$209,000

The midyear projection is \$154,000 (280.0%) higher than the Approved Budget projection. The increase is due to an unanticipated major assessment district in the Natomas area.

SDIRS Fund

Approved	\$0
Midyear	\$258,000

The Special District Information and Reporting System (SDIRS) fund established in FY 1987/88 was not included in the Approved Budget projections. The fund's revenue source is from fees charged special districts for accounting for and reporting upon the financial status of the special districts.

Narcotics Task Force Fund

Approved	\$100,000
Midyear	\$367,000

The midyear projection is \$267,000 (267.0%) higher than the Approved Budget projection. The increase is due to higher than anticipated revenue from assets from property seized as a result of narcotic arrests.

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Quimby Act Fund

Approved	\$1,169,000
Midyear	\$1,010,000

The midyear projection is \$159,000 (13.6%) lower than the Approved Budget projection. The decrease is attributable to lower than anticipated interest earnings. The City is spending the Quimby Act revenues at a faster rate which reduces the average daily cash balance available for investment.

Citation I-5 Improvement Fund

Approved	\$59,000
Midyear	\$213,000

The midyear projection is \$154,000 (261.0%) higher than the Approved Budget projection. The increase is due to higher than anticipated development fees.

South Natomas Community Improvement Fund

Approved	\$230,000
Midyear	\$1,289,000

The midyear projection is \$1,059,000 (460.4%) higher than the Approved Budget projection. The increase is due to higher than anticipated development fees.

ENTERPRISE FUNDSParking Fund

Approved	\$9,739,000
Midyear	\$8,801,000

The midyear projection is \$938,000 (9.6%) lower than the Approved Budget projection. The decrease is due to lower projected parking fee revenues. The lower projected parking fee revenues are attributable to an assumption error in the forecasting model. Staff has reassessed the assumptions used in the forecast.

Water Fund

Approved	\$20,418,000
Midyear	\$19,659,000

The midyear projection is \$759,000 (3.7%) lower than the Approved Budget projection. The decrease is due to staff overestimating the residential growth rate by approximately 1.5%.

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Sewer Fund

Approved	\$6,881,000
Midyear	\$6,774,000

The midyear projection is \$107,000 (1.6%) lower than the Approved Budget projection. The decrease is due to staff overestimating the residential growth rate by approximately 1.5%.

Solid Waste Fund

Approved	\$22,063,000
Midyear	\$23,056,000

The midyear projection is \$993,000 (4.5%) higher than the Approved Budget projection. The increase is the combined result of the unbudgeted recovery of \$1,202,000 from the vegetal waste treatment plant settlement offset by staff overestimating the residential growth rate by approximately 1.5% for the Garden Refuse Tax revenue and lower than anticipated prior year lien recoveries.

Storm Drainage Fund

Approved	\$10,943,000
Midyear	\$12,021,000

The midyear projection is \$1,078,000 (9.9%) higher than the Approved Budget projection. The increase is the combined result of higher interest income and recovery of costs from the State, offset by lower prior year lien recoveries. The higher interest income is due to higher than anticipated daily cash balances. The recovery of costs from the State was not budgeted due to the uncertainty of the date that the State would reimburse the City for costs for the 1986 flood and to repair the wharf in Old Sacramento damaged by water seepage. The lower prior year lien recoveries are due to a staff estimating error.

INTERNAL SERVICE FUNDSFleet Management Fund

Approved	\$608,000
Midyear	\$963,000

The midyear projection is \$355,000 (58.4%) higher than the Approved Budget projection. The increase is due to higher than anticipated interest income and the recovery of costs previously expensed. The costs recovered are gas purchases for the Boat Harbor which in turn sells the gas to the boating public.

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Risk Management Fund

Approved	\$1,897,000
Midyear	\$2,624,000

The midyear projection is \$727,000 (38.3%) higher than the Approved Budget projection. The increase is due to higher than anticipated daily cash balances which resulted in increased interest earnings.

POLICY CONSIDERATIONS

The financial policy implications of the recommended revenue estimate changes are discussed in an accompanying report.

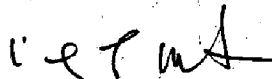
MBE/WBE EFFORTS

None.

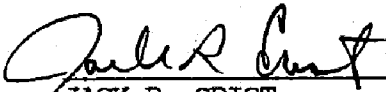
RECOMMENDATION

It is requested that the Budget and Finance Committee recommend that the City Council approve the attached resolution that amends the FY 1988/89 Approved Budget revenue estimates.

Respectfully submitted,


 Michael L. Medema
 Revenue Manager

RECOMMENDATION APPROVED:


 JACK R. CRIST
 Deputy City Manager

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

Attachment

February 21, 1989
All Districts

RESOLUTION No.

Adopted by The Sacramento City Council on date of

**A RESOLUTION AMENDING THE FY 1988/89 APPROVED
BUDGET REVENUE PROJECTIONS**

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

That the FY 1988/89 Approved Budget revenue projections are hereby amended to the amounts listed as FY 1988/89 Midyear projections as shown on Exhibit I incorporated into this resolution by reference.

MAYOR

ATTEST:

CITY CLERK

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CITY OF SACRAMENTO
1988-89 MIDYEAR REVENUE PROJECTIONS

GENERAL FUND (\$ in 000's)		1986-87 ACTUAL	1987-88 ACTUAL	1988-89 APPROVED	1988-89 MIDYEAR	CHG FROM APPROVED
***** TAXES *****						
3101	Property Taxes - Current Secured	27,692	30,015	33,507	32,841	(666)
3102	Property Taxes - Current Unsecured	2,121	2,350	2,566	2,571	5
3103	Property Taxes - Prior Secured	1,689	2,317	2,044	2,842	798
3104	Property Taxes - Prior Unsecured	108	49	131	60	(71)
3105	Pen & Int Prop Taxes Sec	0	258	0	0	0
3107	Aircraft Personal Prop Taxes	2	2	0	0	0
3108	Sales & Use Tax	30,243	32,565	33,373	34,058	685
3110	Business Operations Tax	2,824	2,933	3,268	3,083	(185)
3111	Real Property Transfer Tax	3,302	2,839	3,789	3,211	(578)
3112	Utility User Tax	23,564	25,287	28,477	25,631	(2,846)
3120	Residential Dev Property Tax	1,220	929	892	900	8
3125	Debt/Service Tax Override	1,004	973	850	850	0
3126	In-Lieu Taxes - Enterprise	665	730	845	845	0
3127	Property Taxes - Supplemental	1,559	1,607	1,909	1,752	(157)
3133	Real Prop Trans Tax-Penalties	3	12	0	0	0
	Subtotal: TAXES	\$95,996	\$102,866	\$111,651	\$108,644	(\$3,007)
***** LICENSES AND PERMITS *****						
3201	Animal Licenses	134	152	140	148	8
3202	Funeral Escort Permits	3	0	0	0	0
3203	Construction Permits	2,063	1,798	1,816	2,799	983
3204	On Site Plan Review Permit	0	0	0	58	58
3205	Home Occupation Permits	46	41	32	41	9
3206	Firearms Dealer Permits	49	0	0	0	0
3208	Emergency Permits	1	1	1	1	0
3209	Taxi Permits	25	29	24	24	0
3210	Driveway Permits	2	2	2	35	33
3212	Dance Permits	2	1	1	1	0
3213	Special Use Permits	73	58	62	89	27
3214	Street Vendor Permits	11	10	11	11	0
3216	Sign & Billboard Permits	27	23	26	34	8
3217	Wrecking Permits	3	4	2	5	3
3218	Oversize Vehicle Permit	3	3	2	2	0
3219	Alley Parking Permits	9	8	8	8	0
3220	Bingo License	52	52	49	49	0
3223	House Moving Permits	0	0	2	16	14
3225	Amusement Arcade Permit	6	6	5	5	0
3226	Burglar Alarm Permits	150	88	55	65	10
3227	Excavation Permits	25	35	30	30	0
3228	Franchises	517	521	605	512	(93)
3229	Adult Business Permits	1	0	0	0	0
3230	Cable TV Construction Permits	253	359	180	20	(160)
3231	Towing Vehicle Permits	7	2	7	11	4
3232	Midtown Employee Parking Permit	0	19	376	76	(300)
3299	Miscellaneous Licenses/Permits	14	13	17	17	0
	Subtotal: LICENSES AND PERMITS	\$3,476	\$3,225	\$3,453	\$4,057	\$604

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GENERAL FUND (\$ in 000's)		1986-87 ACTUAL	1987-88 ACTUAL	1988-89 APPROVED	1988-89 MIDYEAR	CHG FROM APPROVED

FINE AND FORFEITS						
3301	Fines and Forfeits	1250	1,668	1,803	2,076	273
	Subtotal: FINES AND FORFEITS	\$1,250	\$1,668	\$1,803	\$2,076	\$273

USE OF MONEY						
3401	Investment Interest	4,609	2,234	2,135	1,564	(571)
3402	Property/Equipment Rental	12	12	0	0	0
3408	Interest on Receivables	27	0	0	0	0
3423	Int Inc-Improvement Bonds	5	0	0	0	0
3427	Gain or Loss-Sale of Stocks	11	0	0	0	0
3420	Interest Income - Bonds	38	0	0	0	0
3436	Interest - County Held Funds	417	496	420	420	0
	Subtotal: USE OF MONEY	5,119	\$2,742	\$2,555	\$1,984	(\$571)

INTERGOVERNMENTAL REVENUES						
3502	State Homeowners Prop Tax Relief	1,502	1,451	1,696	1,588	(108)
3504	State Motor Vehicle In-Lieu Tax	9,763	10,892	11,340	11,485	145
3505	State Trlr Coach In-Lieu Taxes	117	78	118	126	8
3506	State Cigarette Tax	1,001	931	976	822	(154)
3507	Other In Lieu Taxes	2	0	0	0	0
3510	State Mandated Reimb SB 90	0	4	0	311	311
3511	State Grants	424	100	0	14	14
3514	State Off Highway M V License	0	0	6	6	0
3515	County Support - Library	791	795	719	723	4
3516	Co Support - Museum & History	327	320	436	336	(100)
3520	P. O. S. T. Reimbursement	306	286	300	290	(10)
3521	Other Agency Training Reimbursement	61	33	44	93	49
3530	Redevelopment Agency Services (SHRA)	3,029	179	204	192	(12)
3532	Co Support - Metropolitan Arts Comm	53	100	79	84	5
3535	Fire District Reimbursement	1,017	1,098	1,192	1,205	13
3536	Supplemental State Subvention	384	211	0	0	0
3596	Misc Other Federal	43	17	0	28	28
3597	Misc Other State	245	237	280	294	14
3598	Misc Other County	94	287	249	246	(3)
3599	Misc Other Agencies	153	206	719	444	(275)
	Subtotal: INTERGOVERNMENTAL REVENUES	\$19,312	\$17,225	\$18,358	\$18,287	(\$71)

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GENERAL FUND (\$ in 000's)	1986-87 ACTUAL	1987-88 ACTUAL	1988-89 APPROVED	1988-89 MIDYEAR	CHG FROM APPROVED
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CHARGES, FEES AND SERVICES

3603	Subdivision Map - Planning	46	46	50	72	22
3604	Rezoning Fees	17	26	30	43	13
3605	Variance Fees	26	25	30	43	13
3606	Appeal Fees	4	4	4	3	(1)
3607	Map/Publication Sales	17	9	15	10	(5)
3609	Police Fees and Charges	0	0	0	160	160
3610	Fire Report Fees	4	4	3	4	1
3611	Plan Check Fee	1,101	1,309	981	1,730	749
3612	Animal Shelter	43	34	44	35	(9)
3613	St/Sidewalk/Curb Repairs	106	177	93	93	0
3614	Weed Abatement	137	207	200	200	0
3617	Swimming Pools	62	69	64	66	2
3618	Community Service Fees	102	135	117	91	(26)
3620	Admissions	880	877	854	953	99
3621	Development - Street Signs	21	14	22	19	(3)
3622	Development - Trees	28	18	22	19	(3)
3623	Cemetary Fees & Charges	2	3	1	2	1
3624	Demolition Charges	51	32	54	59	5
3628	EIS Fees	61	40	50	229	179
3634	Subdivision Map - Pub Works	22	16	25	56	31
3639	Compliance Fees	4	23	3	30	27
3640	Spec Assmt Revenue	14	9	126	126	0
3642	Central Support Charges	1,110	122	1,000	75	(925)
3643	Indirect Charges	0	2,219	0	1,201	1,201
3648	Treasurer Investment Fee	193	147	232	263	31
3651	Engineering Fees/Private Contract	1,041	1,518	2,000	1,711	(289)
3652	Planned Unit Development	0	6	5	7	2
3653	R-Plan Review	4	4	5	7	2
3655	Residential Energy Audit Fee	1	8	0	0	0
3657	Sidewalk Maint Assessmt	0	0	2	27	25
3658	Parking Meter Removal Fees	69	100	76	95	19
3659	Parking Meter Receipts	1,894	1,958	2,980	2,235	(745)
3662	Fire Permit Fees	97	120	227	206	(21)
3663	Fire Fee Disclosure	21	21	21	27	6
3664	Fire Fee Late Charges	17	16	10	12	2
3665	Utility Ext's & Frontage Imp	77	126	80	174	94
3666	Interdepartmental Direct Charges	337	360	587	412	(175)
3669	Bldg Trades Certification Fees	19	11	15	15	0
3670	Rental - Real Property	147	306	465	456	(9)
3671	Rental Equipment	6	0	1	1	0
3672	Concessions	175	146	167	170	3
3698	Other Departmental Services	96	294	59	50	(9)
3699	Other Dept Fees & Charges	155	176	124	176	52
Subtotal: CHARGES, FEES AND SERVICES		8,207	\$10,735	\$10,844	\$11,363	\$519

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GENERAL FUND (\$ in 000's)		1986-87 ACTUAL	1987-88 ACTUAL	1988-89 APPROVED	1988-89 MIDYEAR	CHG FROM APPROVED

OTHER REVENUES						
3701	Sale of Real or Personal Property	11	159	650	71	(579)
3704	Salvage	14	14	8	16	8
3705	Gifts and Donations	6	0	5	5	0
3706	Liens	0	0	0	0	0
3709	Miscellaneous	512	2,614	365	498	133
3713	Interest on Receivables	0	40	80	80	0
3717	Contributions from Other Funds	22	4	61	61	0
3719	Pub Impro Redemption of Pen & Int	130	162	165	165	0
3720	Penalties	46	33	18	18	0
3725	Third Party Recvy Liability	19	0	0	0	0
3727	3rd Party Recovery, Property Damage	88	104	66	69	3
3728	Workers Compensation Offset	0	0	2	1	(1)
3761	Compost Sales	0	0	0	0	0
Subtotal: OTHER REVENUES		\$848	\$3,130	\$1,420	\$984	(\$436)

TOTAL GENERAL FUND		\$134,208	\$141,591	\$150,084	\$147,395	(\$2,689)

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OTHER GOVERNMENTAL FUNDS (\$ in 000's)		1986-87 ACTUAL	1987-88 ACTUAL	1988-89 APPROVED	1988-89 MIDYEAR	CHG FROM APPROVED

GAS TAX FUND-202,203,204,247						
3401	2106 Interest on Investments	178	150	156	153	(3)
3509	2106 State Gasoline Tax	1,677	1,706	1,699	1,749	50
3401	2107 Interest on Investments	151	87	135	63	(72)
3509	2107 State Gasoline Tax	3,003	2,980	2,947	2,951	4
3509	2107.5 State Gasoline Tax	10	11	10	10	0
3401	SB 300 Interest on Investments	95	16	0	7	7
3509	SB 300 State Gasoline Tax	735	0	0	0	0
Subtotal: GAS TAX FUND		\$5,849	\$4,950	\$4,947	\$4,933	(\$14)

CDBG FUND-205						
3511	State Grants	0	0	0	0	0
3513	Federal Grants	196	142	926	926	0
Subtotal: CDBG FUND		\$196	\$142	\$926	\$926	\$0

SHRA FUND-206						
3513	Federal Grants	0	0	226	198	(28)
3530	Redevelopment Agency Services	(194)	2,084	0	0	0
Subtotal: SHRA FUND		(\$194)	\$2,084	\$226	\$198	(\$28)

TRAFFIC SAFETY FUND-208						
3301	Fines Forfeits & Penalties	1024	1,165	923	1,200	277
3401	Interest on Investments	12	44	130	24	(106)
Subtotal: TRAFFIC SAFETY FUND		\$1,036	\$1,209	\$1,053	\$1,224	\$171

MAJOR STREET CONSTRUCTION FUND-209						
3129	Major Street Construction Tax	2,900	2,284	2,137	3,000	863
Subtotal: MAJOR ST CONSTRUCTION		\$2,900	\$2,284	\$2,137	\$3,000	\$863

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OTHER GOVERNMENTAL FUNDS
(\$ in 000's)

1986-87 ACTUAL 1987-88 ACTUAL 1988-89 APPROVED 1988-89 MIDYEAR CHG FROM APPROVED

REVENUE SHARING-211

3401	Interest on Investments	41	0	0	0	0
3513	Federal Grants	1,017	0	0	0	0
Subtotal: REVENUE SHARING FUND		\$1,058	\$0	\$0	\$0	\$0

TRUXEL INTERCHANGE-216

3401	Interest on Investment	0	0	0	5	5
3651	Engineering Fees/Private Contract	0	0	0	0	0
SUBTOTAL: TRUXEL INTERCHANGE FUND		\$0	\$0	\$0	\$5	\$5

DOWNTOWN DISTRICT MAINTENANCE FUND-228

3401	Interest on Investment	3	1	0	0	0
3657	Sidewalk Maintenance Assessment	46	44	49	49	0
Subtotal: DOWNTOWN DIST MAINT FUND		\$49	\$45	\$49	\$49	\$0

OLD SACRAMENTO DIST MAINT FUND-229

3401	Interest on Investment	7	5	0	0	0
3657	Sidwalk Maintenance Assessment	57	50	62	62	0
Subtotal: OLD SACTO DIST MAINT FUND		\$64	\$55	\$62	\$62	\$0

ASSESSMENT BOND REGISTRATION FUND-232

3401	Interest on Investments	6	7	5	8	3
3640	Special Assessment Admin Charges	21	52	50	126	76
3643	Indirect Charges	0	0	0	75	75
Subtotal: ASSESSMENT BOND REG		\$27	\$59	\$55	\$209	\$154

TRANSPORTATION DEVELOPMENT FUND-235

3401	Interest on Investments	45	41	80	35	(45)
3509	State Gasoline Tax	163	151	159	160	1
Subtotal: TRANS DEVELOP FUND		\$208	\$192	\$239	\$195	(\$44)

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OTHER GOVERNMENTAL FUNDS (\$ in 000's)		1986-87 ACTUAL	1987-88 ACTUAL	1988-89 APPROVED	1988-89 MIDYEAR	CHG FROM APPROVED

POCKET AREA TRUNK - SEWER FUND-240						
3401	Interest on Investments	85	87	80	87	7
Subtotal: POCKET AREA SEWER - TRUNK		\$85	\$87	\$80	\$87	\$7

CAPITAL GRANTS FUND-248						
3511	State Grants	546	0	0	285	285
3513	Federal Grants	8	0	0	0	0
3597	Miscellaneous Other State	56	0	0	0	0
3598	Miscellaneous Other County	64	0	0	0	0
3599	Misc Other Agency	400	13	1,591	0	(1,591)
3651	Engineering Fees/Private Contract	57	92	0	1,306	1,306
3709	Miscellaneous	72	0	0	0	0
Subtotal: CAPITAL GRANTS FUND		\$1,203	\$105	\$1,591	\$1,591	\$0

BRIDGE CONSTRUCTION FUND-249						
3401	Interest on Investments	29	35	13	31	18
3629	Bridge Construction Fees	86	61	30	30	0
Subtotal: BRIDGE CONSTRUCTION FUND		\$115	\$96	\$43	\$61	\$18

OPERATING GRANTS-250						
3511	State Grants	721	0	96	36	(60)
3513	Federal Grants	308	0	141	75	(66)
3597	Miscellaneous Other State	9	0	0	0	0
3598	Misc Other County	57	0	42	1	(41)
3599	Misc Other Agencies	49	0	1,041	1,208	167
3618	Community Service Fees	12	0	0	0	0
3630	Parent Participation Fees	505	0	1,481	1,481	0
3631	Registration Fees	0	0	20	20	0
Subtotal: OPERATING GRANTS		\$1,661	\$0	\$2,821	\$2,821	\$0

ANIMAL AQUISITION FUND-251						
3401	Interest on Investment	1	2	0	0	0
3701	Sale of Real or Personal Property	15	13	10	10	0
Subtotal: ANIMAL AQUISITION FUND		\$15	\$15	\$10	\$10	\$0

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OTHER GOVERNMENTAL FUNDS (\$ in 000's)		1986-87 ACTUAL	1987-88 ACTUAL	1988-89 APPROVED	1988-89 MIDYEAR	CHG FROM APPROVED

CABLE FUND - 252						
3228	Franchises	62	64	0	0	0
3401	Interest on Investments	5	10	0	0	0
Subtotal: CABLE FUND		\$67	\$74	\$0	\$0	\$0

SDIRS FUND - 254						
3401	Interest on Investment	0	0	0	8	8
3640	Spec Assessment Admin Charge	0	0	0	200	200
3643	Indirect Charges	0	0	0	50	50
Subtotal: SDIRS FUND		\$0	\$0	\$0	\$258	\$258

CITATION I-5 MAINTENANCE-FUND 565						
3401	Interest on Investment	13	15	13	16	3
3604	Rezoning Fees	0	0	60	100	40
3699	Other Dept Fees & Charges	27	0	0	0	0
Subtotal: CITATION I-5 MAINT FUND		\$40	\$15	\$73	\$116	\$43

SPECIAL RECREATION FUNDS - 571						
3401	Interest on Investment	0	0	0	0	0
3617	Swimming Pool Fees & Charges	3	0	0	0	0
3618	Community Services Fees	699	635	522	560	38
3620	Admissions	0	0	0	0	0
3630	Parent Participation Fees	485	842	0	0	0
3631	Registration Fees	0	12	0	0	0
3670	Rental - Real Property	116	123	139	123	(16)
3672	Concessions	2	0	4	3	(1)
3707	Tour Receipts	77	70	97	80	(17)
3709	Miscellaneous	2	3	0	0	0
Subtotal: SPECIAL RECREATION FUNDS		\$1,384	\$1,685	\$762	\$766	\$4

SPORTS COMPLEX FUND-573						
3401	Interest on Investment	0	7	0	7	7
3618	Community Service Fees	0	170	148	148	0
3670	Rental-Real Property	0	27	87	80	(7)
3672	Concessions	0	13	25	25	0
Subtotal: SPORTS COMPLEX FUND		\$0	\$217	\$260	\$260	\$0

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OTHER GOVERNMENTAL FUNDS (\$ in '000's)		1986-87 ACTUAL	1987-88 ACTUAL	1988-89 APPROVED	1988-89 MIDYEAR	CHG. FROM APPROVED

NARCOTICS TASK FORCE-579						
3401	Interest on Investment	9	19	100	117	17
3511	State Grants	0	12	0	0	0
3513	Federal Grants	0	225	0	0	0
3709	Miscellaneous	0	3	0	250	250
Subtotal: NARCOTICS TASK FORCE FUND		\$9	\$259	\$100	\$367	\$267

FAIRYTALE TOWN FUND-589						
3618	Community Service Fees	5	0	0	0	0
3620	Admissions	220	247	294	294	0
3672	Concessions	140	137	143	143	0
3709	Miscellaneous	12	19	34	34	0
Subtotal: FAIRYTALE TOWN FUND		\$377	\$403	\$471	\$471	\$0

FLORIN RD STORM & SANITARY SEWER-640						
3401	Interest on Investment	5	5	5	5	0
Subtotal: FLORIN RD STR & SANIT SWR		\$5	\$5	\$5	\$5	\$0

QUIMBY ACT FUND-710						
3401	Interest on Investments	352	361	457	290	(167)
3618	Community Services Fees	583	3	712	720	8
Subtotal: QUIMBY ACT FUND		\$935	\$364	\$1,169	\$1,010	(\$159)

FLOOD & DRAINAGE FUND-737						
3401	Interest on Investments	162	174	119	118	(1)
Subtotal: FLOOD & DRAINAGE FUND		\$162	\$174	\$119	\$118	(\$1)

CITATION I-5 IMPROVEMENT FUND-794						
3401	Interest on Investments	12	13	9	13	4
3604	Rezoning Fees	0	0	0	0	0
3699	Other Dept Fees & Charges	32	0	50	200	150
Subtotal: CITATION I-5 IMPROV FUND		\$44	\$13	\$59	\$213	\$154

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OTHER GOVERNMENTAL FUNDS (\$ in 000's)		1986-87 ACTUAL	1987-88 ACTUAL	1988-89 APPROVED	1988-89 MIDYEAR	CHG FROM APPROVED

S NATOMAS COMMUNITY IMPROVEMENT FUND-795						
3401	Interest on Investment	73	65	30	59	29
3604	Rezoning Fees	0	0	200	1,230	1,030
3699	Other Dept Fees & Charges	215	0	0	0	0
	Subtotal: S NATOMAS COMM IMP FUND	\$288	\$65	\$230	\$1,289	\$1,059

SO NATOMAS FACILITY BENEFIT-FUND 796						
3401	Interest on Investment	5	4	0	4	4
	Subtotal: SO NATOMAS FACILITY BENEFIT	\$5	\$4	\$0	\$4	\$4

SACRAMENTO HISTORY CENTER-FUND 797						
3401	Interest on Investment	22	23	21	24	3
3709	Miscellaneous	0	0	0	0	0
	Subtotal: SACRAMENTO HISTORY CENTER	\$22	\$23	\$21	\$24	\$3

S NATOMAS I-5 DEV IMPROV-FUND 798						
3401	Interest on Investment	24	23	25	23	(2)
3604	Rezoning Fees	0	0	0	0	0
3699	Other Dept Fees & Charges	35	0	80	170	90
	Subtotal: S NATOMAS I-5 DEV IMPROV	\$59	\$23	\$105	\$193	\$88

TOTAL OTHER GOVERNMENTAL FUNDS		\$17,669	\$14,647	\$17,613	\$20,465	\$2,852

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ENTERPRISE FUNDS (\$ in 000's)		1986-87 ACTUAL	1987-88 ACTUAL	1988-89 APPROVED	1988-89 MIDYEAR	CHG FROM APPROVED

PARKING FUND-412						
3401	Interest on Investment	172	220	432	196	(236)
3530	Redevelopment Agency Services	0	0	0	0	0
3599	Misc Other Agencies	194	194	194	194	0
3602	Parking Fees	7,204	7,314	8,699	7,936	(763)
3670	Rental - Real Property	416	487	413	474	61
3709	Miscellaneous	(2)	3	1	1	0
Subtotal: PARKING FUND		\$7,984	\$8,218	\$9,739	\$8,801	(\$938)

WATER FUND-413						
3401	Interest on Investment	1,235	1,157	750	1,002	252
3596	Miscellaneous Other Federal	0	1	0	0	0
3601	Utility Services Charges	12,787	13,938	15,540	14,772	(768)
3635	Water Development Fees	560	(20)	3,000	3,000	0
3642	Central Support Charges	51	86	0	0	0
3666	Interdepartmental Direct Charges	2	0	38	50	12
3667	Water Tap Sales	499	478	450	450	0
3706	Liens	294	300	555	300	(255)
3709	Miscellaneous	99	88	75	75	0
3721	Gas Royalties	363	5	0	0	0
3727	3rd Party Recovery Property Damage	17	8	10	10	0
Subtotal: WATER FUND		\$15,907	\$16,041	\$20,418	\$19,659	(\$759)

SEWER FUND-414						
3401	Interest on Investments	369	369	406	399	(7)
3528	RSD O&M Recovery	760	641	884	600	(284)
3599	Misc Other Agencies	57	176	540	533	(7)
3601	Utility Services Charges	3,924	4,454	4,510	4,701	191
3636	Sewer Development Fees	153	0	126	140	14
3642	Central Support Charges	5	7	0	0	0
3668	Sewer Permits	204	241	250	240	(10)
3706	Liens	285	270	160	160	0
3709	Miscellaneous	22	7	5	1	(4)
3713	Interest on Receivables	187	68	0	0	0
Subtotal: SEWER FUND		\$5,966	\$6,233	\$6,881	\$6,774	(\$107)

SOLID WASTE FUND-415						
3128	Garden Refuse Tax	2,438	2,504	2,631	2,530	(101)
3401	Interest on Investments	173	420	314	314	0
3511	State Grants	0	5	0	0	0
3597	Misc Other State	73	25	0	0	0

ENTERPRISE FUNDS (\$ in 000's)	1986-87 ACTUAL	1987-88 ACTUAL	1988-89 APPROVED	1988-89 MIDYEAR	CHG FROM APPROVED

SOLID WASTE FUND-415 (Continued)					
3598 Misc Other County	27	0	0	0	0
3601 Utility Services Charges	17,425	18,059	18,305	18,319	14
3699 Other Dept Fees & Charges	57	88	84	85	1
3706 Liens	524	540	690	550	(140)
3709 Miscellaneous	48	42	35	1,254	1,219
3761 Compost Sales	4	7	4	4	0
Subtotal: SOLID WASTE FUND	20,769	\$21,690	\$22,063	\$23,056	\$993

BOAT HARBOR FUND-417					
3221 Boat Slip License	313	415	818	893	75
3401 Interest on Investments	69	70	98	71	(27)
3599 Misc Other Agencies	0	0	0	0	0
3642 Central Support Charges	14	14	0	0	0
3709 Miscellaneous	26	19	21	21	0
3711 Gas & Oil Sales - Boat Harbor	128	125	225	219	(6)
Subtotal: BOAT HARBOR FUND	\$550	\$643	\$1,162	\$1,204	\$42

GOLF FUND-418					
3401 Interest on Investments	168	263	194	194	0
3618 Community Services Fees	2,339	2,526	2,546	2,546	0
3672 Concessions	487	456	490	490	0
Subtotal: GOLF FUND	2,994	\$3,245	\$3,230	\$3,230	\$0

COMMUNITY CENTER FUND-419					
3122 Transient Occupancy Tax	4,724	4,886	5,613	5,613	0
3401 Interest on Investments	143	849	159	219	60
3602 Parking Fees	0	21	0	60	60
3670 Rental-Real Property	1,026	929	1,106	951	(155)
3671 Rental Equipment	72	66	74	74	0
3672 Concessions	187	202	193	200	7
3673 Box Office Fees	107	162	130	140	10
3674 Catering Fees	159	164	162	165	3
3675 Insurance Fees & Charges	8	9	14	9	(5)
3709 Miscellaneous	59	49	99	32	(67)
3760 Community Center Service Fees	38	83	97	125	28
Subtotal: COMMUNITY CENTER FUND	\$6,523	\$7,420	\$7,647	\$7,588	(\$59)

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ENTERPRISE FUNDS (\$ in 000's)		1986-87 ACTUAL	1987-88 ACTUAL	1988-89 APPROVED	1988-89 MIDYEAR	CHG FROM APPROVED

CAMP SACRAMENTO FUND-424						
3401	Interest on Investments	5	10	0	0	0
3670	Rental-Real Property	219	211	0	0	0
3709	Miscellaneous	0	1	0	0	0
Subtotal: CAMP SACRAMENTO FUND		\$224	\$222	\$0	\$0	\$0

STORM DRAINAGE FUND-425						
3401	Interest on Investments	122	282	127	313	186
3511	State Grants	200	6	0	0	0
3597	Misc Other State	0	0	0	1,037	1,037
3598	Misc Other County	0	2	0	50	50
3601	Utility Services Charges	8,544	9,418	10,424	10,405	(19)
3824	Demolition Charges	4	5	0	0	0
3642	Central Support Charges	26	1	0	0	0
3706	Liens	108	179	377	200	(177)
3709	Miscellaneous	10	78	15	16	1
3717	Contributions from Other Funds	0	641	0	0	0
Subtotal STORM DRAINAGE FUND		\$9,014	\$10,612	\$10,943	\$12,021	\$1,078

TOTAL ENTERPRISE FUNDS		\$69,931	\$74,324	\$82,083	\$82,333	\$250

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INTERNAL SERVICE FUNDS (\$ in 000's)	1986-87 ACTUAL	1987-88 ACTUAL	1988-89 APPROVED	1988-89 MIDYEAR	CHG FROM APPROVED
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FLEET MANAGEMENT FUND-420

3401 Interest	460	667	265	431	166
3510 State Mandated Reimbursement - SB 90	0	5	0	35	35
3511 State Grants	31	6	0	0	0
3599 Misc Other Agencies	0	0	45	0	(45)
3666 Interdepartmental Direct Charge	0	55	0	90	90
3699 Other Dept Fees	25	29	25	25	0
3704 Salvage	27	127	200	200	0
3709 Miscellaneous	1	7	4	10	6
3724 3rd Party Recovery	76	67	65	70	5
3726 Insurance Settlements	7	0	2	0	(2)
3727 3rd Party Recovery	3	1	2	2	0
3731 Recovery of Item Previously Expensed	74	52	0	100	100
Subtotal: FLEET MANAGEMENT	\$704	\$1,016	\$608	\$963	\$355

RISK MANAGEMENT FUND-421

3401 Interest	1,010	1,366	1,000	1,723	723
3597 Misc Other State	57	0	0	0	0
3666 Interdepartmental Direct Charge	57	0	895	895	0
3709 Miscellaneous	6	3	2	6	4
Subtotal: RISK MANAGEMENT	\$1,130	\$1,369	\$1,897	\$2,624	\$727

TOTAL INTERNAL SERVICE FUNDS	\$1,834	\$2,385	\$2,505	\$3,587	\$1,082
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TOTAL CITY REVENUES	\$223,642	\$232,947	\$252,285	\$253,780	\$1,495
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