



City of Greensboro

Date: December 5, 2002
To: Ed Kitchen, City Manager
From: Internal Audit
Subject: Revenue Analysis

Internal Audit performed a review of the City of Greensboro revenues for the General Fund and the six largest Enterprise Funds for the periods ending June 30, 2001 and June 30, 2002. The General Fund revenues were compared to budget and to prior year actual amounts for the same categories. Enterprise Funds revenues were only compared to prior year actual amounts. Budget and actual revenue data compiled by the internal audit department for General Fund and Enterprise Funds revenues were used for the periods ending June 30, 2000 and June 30, 1999. Where the data was unavailable, we obtained information from microfiche for these years. Our goal was to report all revenue reductions in fye June 30, 2001 and fye June 30, 2002 in excess of 10% to management in order to determine if they are aware of the reductions and the reasons for those reductions.

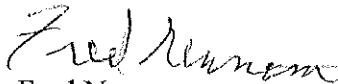
Forty-nine categories of General Fund revenue had declines from July 1, 2000 to June 30, 2002. Of these eighteen were not controllable within or by COG personnel, and thirteen of the revenue reductions in each of the two fiscal years were not in excess of 10%. This left eighteen categories with revenue reductions above 10% to report to management. General fund categories excepting those in Parks and Recreation were separated from the other areas and were reported to the various department heads with a copy going to your office and if applicable to the office of the Assistant City Manager. Parks and Recreation declines were so numerous that we listed all their revenues, requesting information only on the shaded areas. Please note that while Parks and Recreation Department Donations and Private Contributions Revenue may not be controllable by staff, it has declined for the past three years, further review may be merited.

Of the six Enterprise Funds reviewed, the War Memorial Coliseum Fund had by far the largest number of revenue decreases of over 10% during the periods under review. Event parking revenues fell over 17% from fye June 30, 2001 to fye June 30, 2002. Concessions and catering charges revenues also fell from 24+% to as much as 68% with the average revenue decrease for this category being 28%. Admissions and charges revenues fell nearly 16% in the same period, with facilities rentals falling by nearly 20%. Group sales fell nearly 12% and novelty sales commissions fell over 50%. Please note that interest earned revenues for the period fell 69%, but that this is probably not controllable by coliseum staff, and is being reported in order to spotlight that for all the enterprise funds

reviewed there was a decrease in interest earned, which might reflect a change in the way interest is allocated by finance.

We are asking the various department heads to provide information concerning the decreases in revenue over 10%, or in some cases where a loss of revenues has taken place for several years and one of the years exceeds 10%. The revenue categories and information requested are in the form of letters with spread sheet attachments showing the revenues for which information is requested being shaded. We have provided your office with copies of the letters and attachments, as well as the Assistant City Manager, where applicable. The information requested of management is to include performance indicators; comparisons of related data that produces the revenues, changes in collection procedures, changes in fee structure, etc. We will provide your office with information provided by the various department heads, as it is received, and will particularly note any that do not appear to be responsive to our request.

If we can assist you in any way, or if you need further information, in this matter, please contact us at 373-2230



Fred Newnam
Internal Auditor

General Fund Revenues Increase/Decrease Determination For Periods 6/30/99 to 6/30/02

	Actual FYE 6/30/2002	Actual FYE 6/30/2001	Actual FYE 6/30/2000	Actual FYE 6/30/1999	Actual FYE 6/30/1998	Inc/Dec FYE 6/30/2002	Inc/Dec FYE 6/30/2001	Inc/Dec FYE 6/30/2000	Inc/Dec FYE 6/30/1999
Revenues:									
Taxes:									
Ad Valorem Taxes-Current Year	92,492,858	89,521,793	\$87,238,944	\$83,140,235	82,731,260	Increase	Increase	Increase	Increase
Ad Valorem Taxes-Prior Year	804,997	755,118	665,513	555,378	371,287	Increase	Increase	Increase	Increase
Penalties and Interest	375,665	320,233	339,042	293,378	259,038	Increase	Decrease	Increase	Increase
Local Option Sales Tax	28,609,704	29,764,504	28,446,812	27,703,995	26,163,103	Decrease	Increase	Increase	Increase
Vehicle Gross Receipts Tax	435,074	411,890							
Total Taxes	122,718,298	120,773,538	116,690,311	111,692,986	109,524,688	Increase	Increase	Increase	Increase
Total Taxes as % of previous years	101.61%	103.50%	104.47%	101.98%				Increase	Increase
Intergovernmental:									
Federal Grants:									
Emergency Management Assistance	36,177	37,142	30,167	6,743	36,367	Decrease	Increase	Increase	Decrease
Disaster Recovery			199,334		67,507	No change	Decrease	Increase	Decrease
State Grants:									
Libraries	264,366	297,438	311,284		311,873	Decrease	Decrease	Increase	Decrease
Disaster Recovery			735,014					Increase	No change
State-Shared:									
Utility Franchise Tax	6,142,047	11,472,344	10,618,484	9,660,066	9,371,500	Decrease	Increase	Increase	Increase
Beer and Wine Tax		908,230	882,158	862,555	841,157	Decrease	Increase	Increase	Increase
State Reimbursements/Other:									
Inventories Tax Reimbursement	2,282,810	4,566,746	4,569,725	4,580,595	4,574,285	Decrease	Decrease	Decrease	Increase
Intangibles Tax Reimbursement	3,174,949	3,229,342	3,237,698	3,286,397	3,254,769	Decrease	Decrease	Decrease	Increase
Homestead Exemption		79,712	79,712	123,194	123,140	Decrease	No change	Decrease	Increase
Food Stamp Tax Reimbursement	68,083	68,287	68,594	68,950	70,366	Decrease	Decrease	Decrease	Decrease
Payment In Lieu of Taxes	225,648	225,648	225,648	225,648	225,648	No change	No change	No change	Increase
Court Fees	95,732	96,142	101,355	56,511	19,354	Decrease	Decrease	Increase	Increase
Local Grants:									
Minority & Womens Business Enterprises									
Emergency Management Assistance	100,869	102,912	99,268		74,202	Decrease	Increase	Increase	Decrease
Libraries	322,309	329,860	18,000	333,010	322,300	Decrease	Increase	Decrease	Increase
School Safety Programs	666,666	531,315	333,646	434,595	417,377	Increase	Increase	Decrease	Increase
Parks & Recreation:	10,998	41,914	466,042		109,028	Decrease	Decrease	Increase	Decrease
Environmental Programs	82,887	81,171	68,042	68,357	70,598	Increase	Increase	Decrease	Decrease
Local Reimbursements- Other:									
Payment in Lieu in Taxes									
Total Intergovernmental	13,473,532	22,068,203	22,044,159	20,167,244	19,889,470	Decrease	Increase	Increase	Increase
Total Intergovernmental as a % of Previous Year	61.05%	100.11%	109.31%	101.40%				Increase	Increase
Licenses and Permits:									
Privilege Licenses:									
Privilege Licenses-Current Year	2,970,978	2,952,750	2,895,463	2,773,863	2,675,913	Increase	Increase	Increase	Increase
Penalties on Privilege Licenses	45,191	58,421	67,622	52,770	47,747	Decrease	Decrease	Increase	Increase
Privilege Licenses-Prior Years	55,265	57,694	75,786	28,163	27,808	Decrease	Decrease	Increase	Increase
Penalties on Prior Years Licenses	9,825	12,761	26,641	13,279	10,326	Decrease	Decrease	Increase	Increase
Cable TV Access Licenses	2,169,609	1,927,995	1,752,714	1,474,944	1,317,332	Increase	Increase	Increase	Increase
Other Licenses and Permits	711,263	767,338	29,250	189,914	123,510	Decrease	Increase	Decrease	Increase
Construction Permits:									
Building Permits	800,162	815,035	683,362	794,295	867,266	Decrease	Increase	Decrease	Decrease
Electrical Permits	391,850	399,191	357,535	396,781	341,254	Decrease	Increase	Decrease	Increase
Plumbing Permits	275,673	297,314	226,905	260,574	280,504	Decrease	Increase	Decrease	Decrease
Heating Permits	288,978	309,967	274,757	308,186	290,857	Decrease	Increase	Decrease	Increase
Total Licenses and Permits	7,718,794	7,598,466	6,390,035	6,292,769	5,982,517	Increase	Increase	Increase	Increase
Total Licenses & Permits as % of previous year	101.58%	118.91%	101.55%	105.19%				Decrease	Increase
Fines & Forfeitures:									
Parking Violations	438,181	368,552	275,763	329,812	292,878	Increase	Increase	Decrease	Increase
Library Fines	111,274	114,998	76,403	75,170	75,639	Decrease	Increase	Increase	Decrease
City Code Violations	35,719	35,640	21,006	15,685	10,531	Increase	Increase	Increase	Increase
False Burglar Alarm Fines	264,115	271,715	318,300	272,675	284,380	Decrease	Decrease	Increase	Decrease
Red Light Camera Violations	1,222,086	160,987							
Total Fines & Forfeitures	2,071,375	951,892	691,472	693,342	663,428	Increase	Increase	Decrease	Increase
Total Fines & Forfeitures as % of previous year	217.61%	137.66%	99.73%	104.51%				Decrease	Increase

General Fund Revenues Increase/Decrease Determination For Periods 6/30/99 to 6/30/02

	Actual FYE 6/30/2002	Actual FYE 6/30/2001	Actual FYE 6/30/2000	Actual FYE 6/30/1999	Actual FYE 6/30/1998	Incr/Decr FYE 6/30/2002	Incr/Decr FYE 6/30/2001	Incr/Decr FYE 6/30/2000	Incr/Decr FYE 6/30/1999
Revenues:									
Charges for Current Services:									
Planning:									
Preliminary Plan Reviews	63,028	50,289	38,472	41,532	37,382	Increase	Increase	Decrease	Increase
Final Plans/Declarations	5,650	4,263	2,980	2,175	2,735	Increase	Increase	Increase	Decrease
Rezoning Applications	37,400	34,100	27,725	20,913	19,075	Increase	Increase	Increase	Increase
Other Planning Fees	17,289	10,299	9,215	11,285	10,195	Increase	Increase	Decrease	Increase
Police Department:									
Police Department Services	34,235	24,274	17,298	21,671	34,687	Increase	Increase	Decrease	Decrease
Tow-In Services	23,010	18,325	6,569	12,710	25,793	Increase	Increase	Decrease	Decrease
Contracted Services									
Off-duty Employment	2,337,129	1,491,259	1,310,296	1,504,919	1,383,652	Increase	Increase	Decrease	Increase
Emergency (911) Telephone Services	147,527	201,551	428,681	201,652	214,623	Decrease	Decrease	Increase	Decrease
911 Wireless	224,693	206,192							
Fire Department:									
Hazardous Material Fees	4,003	19,615	44,775	19,444	20,257	Decrease	Decrease	Increase	Decrease
Fire Department Plan Reviews	65,221	69,860	69,010	76,425	88,390	Decrease	Increase	Decrease	Decrease
Fire Code Reinspections	31,775	22,785	18,915	22,460	24,310	Increase	Increase	Decrease	Decrease
Misc. Permits	38,525	35,915	53,177	35,645	37,665	Increase	Decrease	Increase	Decrease
Transportation:									
State Highway System:									
Signals, Signs & Lights	488,497	464,375	550,965	373,323	448,384	Increase	Decrease	Increase	Decrease
Maintenance to Highways	250,108	236,567	251,720	297,479	597,518	Increase	Decrease	Decrease	Decrease
Ridesharing Revenue	95,205	90,788	80,172	78,501	83,095	Increase	Increase	Increase	Decrease
Van Pool Revenue	5,028	5,099	5,028	9,168	68,748	Decrease	Increase	Decrease	Decrease
Monthly Parking Fees	32,630	14,399	12,789	14,298	17,228	Increase	Increase	Decrease	Decrease
Engineering & Inspections:									
Plan Review/Water & Sewer/Roadways	191,252	142,397	245,944	225,799	219,625	Increase	Decrease	Increase	Increase
Vacant Lot Cleaning Fees	70,635	75,355	47,029	72,219	60,420	Decrease	Increase	Decrease	Increase
Junked Auto Fee	141,113	115,960	100,648	135,963	74,345	Increase	Increase	Decrease	Increase
Environmental Services:									
Hazardous Waste Disposal Fees	374,196	370,202	365,146	360,678	352,860	Increase	Increase	Increase	Increase
Parks & Recreation:									
Maintenance Service -Local agencies	39,284	31,249	23,849	27,671	29,553	Increase	Increase	Decrease	Decrease
Admission & Charges	1,738,191	1,662,757	1,538,022	1,609,928	1,563,347	Increase	Increase	Decrease	Increase
Advertising	12	670	641	622	631	Decrease	Increase	Increase	Decrease
Rental & Lease	687,428	725,802	880,770	598,630	407,102	Decrease	Decrease	Increase	Increase
Catering Services	85,676	106,451	105,318	73,318	74,616	Decrease	Increase	Increase	Decrease
Concessions	62,473	83,085	104,713	81,934	79,594	Decrease	Decrease	Increase	Increase
Concessions-Alcoholic Beverages	26,965	38,988	37,650	12,933	9,268	Decrease	Increase	Increase	Increase
Bur-Mil Reimbursement	257,939	294,509	229,372	240,044	282,604	Decrease	Increase	Decrease	Decrease
Mowing Services-State Highways	77,892	91,433	76,280	30,521	91,862	Decrease	Increase	Increase	Decrease
Fishing, Hunting and Boating Fees	33,376	57,156	54,743	52,238	51,399	Decrease	Increase	Increase	Increase
Other Parks and Recreation Revenue	33,764	34,423	36,491	34,098	33,875	Decrease	Decrease	Increase	Increase
Library Fees	12,873	11,386	7,279	15,859	23,422	Increase	Increase	Decrease	Decrease
Total Charges For Current Services:	7,734,022	6,841,778	6,781,686	6,316,058	6,468,260	Increase	Increase	Increase	Decrease
Total Charges for Current Services as % of previous year	113.04%	100.89%	107.37%	97.65%					
Miscellaneous:									
Sale of Assets	654,931	154,666	208,166	1,255,964	92,972	Increase	Decrease	Decrease	Increase
Miscellaneous Receivables Revenue	13,605	4,352	4,701	35,755	61,738	Increase	Decrease	Decrease	Decrease
Donations and Private Contributions	105,944	412,143	472,274	490,638	599,842	Decrease	Decrease	Decrease	Decrease
Contracted Construction Projects	939,595	200,273	121,468	73,848	170,170	Increase	Increase	Increase	Decrease
Dental Program Services			0	49,898	48,136	No change	No change	Decrease	Increase
Service Charges	8,279	8,157	8,641	9,601	8,805	Increase	Decrease	Decrease	Increase
Other Revenue	1,021,990	524,693	544,724	411,695	608,141	Increase	Decrease	Increase	Decrease
Total Miscellaneous	2,744,344	1,304,284	1,359,974	2,327,399	1,589,804	Increase	Decrease	Decrease	Increase
Total Miscellaneous as % of previous year	210.41%	95.91%	58.43%	146.40%					
Appropriated Fund Balance									
Total Revenues (Less Interdepartmental charges)	156,460,365	159,538,161	153,957,637	147,489,795	144,118,167	Decrease	Increase	Increase	Increase
Total Revenues as % of previous year	98.07%	103.62%	104.39%	102.34%					

Revenue Categories Having a Decrease in fye 2002 or fye 2001

	Actual	Actual	Actual	Actual	Actual	Inc/Dec	Inc/Dec	
	FYE	FYE	FYE	FYE	FYE	FYE	FYE	
	6/30/2002	6/30/2001	6/30/2000	6/30/1999	6/30/1998	6/30/2002	6/30/2001	
Revenues:								
Taxes:								
Penalties and Interest	375,665	320,233	339,042	293,378	259,038	Increase	Decrease	1
Local Option Sales Tax	28,609,704	29,764,504	28,446,812	27,703,995	26,163,103	Decrease	Increase	2
Intergovernmental:								
Federal Grants:								
Emergency Management Assistance	36,177	37,142	30,167	6,743	36,367	Decrease	Increase	3
Disaster Recovery			199,334		67,507	No change	Decrease	4
State Grants:								
Libraries	264,366	297,438	311,284		311,873	Decrease	Decrease	5
Disaster Recovery			735,014				Decrease	6
State-Shared:								
Utility Franchise Tax	6,142,047	11,472,344	10,618,484	9,660,066	9,371,500	Decrease	Increase	7
Deer and Wine Tax		908,230	882,158	862,555	841,157	Decrease	Increase	8
State Reimbursements/Other:								
Inventories Tax Reimbursement	2,282,810	4,566,746	4,569,725	4,580,595	4,574,285	Decrease	Decrease	9
Intangibles Tax Reimbursement	3,174,949	3,229,342	3,237,698	3,286,397	3,254,769	Decrease	Decrease	10
Homestead Exemption		79,712	79,712	123,194	123,140	Decrease	No change	11
Food Stamp Tax Reimbursement	68,083	68,287	68,594	68,950	70,366	Decrease	Decrease	12
Court Fees	95,732	96,142	101,355	56,511	19,354	Decrease	Decrease	13
Local Grants:								
Minority & Womens Business Enterprises								
Emergency Management Assistance	100,869	102,912	99,268		74,202	Decrease	Increase	14
Libraries	322,300	329,860	18,000	333,010	322,300	Decrease	Increase	15
Parks & Recreation:	10,998	41,914	466,042		109,028	Decrease	Decrease	16
Licenses and Permits:								
Privilege Licenses:								
Penalties on Privilege Licenses	45,191	58,421	67,622	52,770	47,747	Decrease	Decrease	17
Privilege Licenses-Prior Years	55,265	57,694	75,786	28,163	27,808	Decrease	Decrease	18
Penalties on Prior Years Licenses	9,825	12,761	26,641	13,279	10,326	Decrease	Decrease	19
Other Licenses and Permits	711,263	767,338	29,250	189,914	123,510	Decrease	Increase	20
Construction Permits:								
Building Permits	800,162	815,035	683,362	794,295	867,266	Decrease	Increase	21
Electrical Permits	391,850	399,191	357,535	396,781	341,254	Decrease	Increase	22
Plumbing Permits	275,673	297,314	226,905	260,574	280,504	Decrease	Increase	23
Heating Permits	288,978	309,967	274,757	308,186	290,857	Decrease	Increase	24
Fines & Forfeitures:								
Library Fines	111,274	114,998	76,403	75,170	75,639	Decrease	Increase	25
False Burglar Alarm Fines	264,115	271,715	318,300	272,675	284,380	Decrease	Decrease	26
Charges for Current Services:								
Police Department:								
Emergency (911) Telephone Services	147,527	201,551	428,681	201,652	214,623	Decrease	Decrease	27
Fire Department:								
Hazardous Material Fees	4,003	19,615	44,775	19,444	20,257	Decrease	Decrease	28
Fire Department Plan Reviews	65,221	69,860	69,010	76,425	88,390	Decrease	Increase	29
Misc. Permits	38,525	35,915	53,177	35,645	37,665	Increase	Decrease	30
Transportation:								
State Highway System:								
Signals, Signs & Lights	488,497	464,375	550,965	373,323	448,384	Increase	Decrease	31
Maintenance to Highways	250,108	236,567	251,720	297,479	597,518	Increase	Decrease	32
Van Pool Revenue	5,028	5,099	5,028	9,168	68,748	Decrease	Increase	33
Engineering & Inspections:								
Plan Review/Water & Sewer/Roadways	191,252	142,397	245,944	225,799	219,625	Increase	Decrease	34
Vacant Lot Cleaning Fees	70,635	75,355	47,029	72,219	60,420	Decrease	Increase	35
Environmental Services:								
Parks & Recreation:								
Advertising	12	670	641	622	631	Decrease	Increase	36
Rental & Lease	687,428	725,802	880,770	598,630	407,102	Decrease	Decrease	37
Catering Services	85,676	106,451	105,318	73,318	74,616	Decrease	Increase	38
Concessions	62,473	83,085	104,713	81,934	79,594	Decrease	Decrease	39
Concessions-Alcoholic Beverages	26,965	38,988	37,650	12,933	9,268	Decrease	Increase	40
Bar-Mil Reimbursement	257,939	294,509	229,372	240,044	282,604	Decrease	Increase	41
Mowing Services-State Highways	77,892	91,433	76,280	30,521	91,862	Decrease	Increase	42
Fishing, Hunting and Boating Fees	33,376	57,156	54,743	52,238	51,399	Decrease	Increase	43
Other Parks and Recreation Revenue	33,764	34,423	36,491	34,098	33,875	Decrease	Decrease	44
Miscellaneous:								
Sale of Assets	654,931	154,666	208,166	1,255,964	92,972	Increase	Decrease	45
Miscellaneous Receivables Revenue	13,605	4,352	4,701	35,755	61,738	Increase	Decrease	46
Donations and Private Contributions	105,944	412,143	472,274	490,638	599,842	Decrease	Decrease	47
Service Charges	8,279	8,157	8,641	9,601	8,805	Increase	Decrease	48
Other Revenue	1,021,990	524,693	544,724	411,695	608,141	Increase	Decrease	49

Conclusion: Forty-Nine Categories of Revenue with declines in fye 2001 or fye 2002

Percentages Associated With Revenue Categories Having a Decrease in fye 2002 or fye 2001

	Actual FYE 6/30/2002	Actual FYE 6/30/2001	Actual FYE 6/30/2000	FYE 2001- 2002 Comparison	%	FYE 2000- 2001 Comparison	%	
Revenues:								
Taxes:								
Penalties and Interest	375,665	320,233	339,042	55,432	17	(18,809)	-6	1
Local Option Sales Tax	28,609,704	29,764,504	28,446,812	(1,154,800)	-4	1,317,692	5	2
Intergovernmental:								
Federal Grants:								
Emergency Management Assistance	36,177	37,142	30,167	(965)	-3	6,975	23	3
Disaster Recovery			199,334			(199,334)	-100	4
State Grants:								
Libraries	264,366	297,438	311,284	(33,072)	-11	(13,846)	-4	5
Disaster Recovery			735,014			(735,014)	-100	6
State-Shared:								
Utility Franchise Tax	6,142,047	11,472,344	10,618,484	(5,330,297)	-46	853,860	8	7
Beer and Wine Tax		908,230	882,158	(908,230)	-100	26,072	3	8
State Reimbursements/Other:								
Inventories Tax Reimbursement	2,282,810	4,566,746	4,569,725	(2,283,936)	-50	(2,979)	0	9
Intangibles Tax Reimbursement	3,174,949	3,229,342	3,237,698	(54,393)	-2	(8,356)	0	10
Homestead Exemption		79,712	79,712	(79,712)	-100	-	0	11
Food Stamp Tax Reimbursement	68,083	68,287	68,594	(204)	0	(307)	0	12
Court Fees	95,732	96,142	101,355	(410)	0	(5,213)	-5	13
Local Grants:								
Emergency Management Assistance	100,869	102,912	99,268	(2,043)	-2	3,644	4	14
Libraries	322,300	329,860	18,000	(7,560)	-2	311,860	173.3	15
Parks & Recreation:	10,998	41,914	466,042	(30,916)	-74	(424,128)	-91	16
Licenses and Permits:								
Privilege Licenses:								
Penalties on Privilege Licenses	45,191	58,421	67,622	(13,230)	-23	(9,201)	-14	17
Privilege Licenses-Prior Years	55,265	57,694	75,786	(2,429)	-4	(18,092)	-24	18
Penalties on Prior Years Licenses	9,825	12,761	26,641	(2,936)	-23	(13,880)	-52	19
Other Licenses and Permits	711,263	767,338	29,250	(56,075)	-7	738,088	252.3	20
Construction Permits:								
Building Permits	800,162	815,035	683,362	(14,873)	-2	131,673	19	21
Electrical Permits	391,850	399,191	357,535	(7,341)	-2	41,656	12	22
Plumbing Permits	275,673	297,314	226,905	(21,641)	-7	70,409	31	23
Heating Permits	288,978	309,967	274,757	(20,989)	-7	35,210	13	24
Fines and Forfeitures:								
Library Fines	111,274	114,998	76,403	(3,724)	-3	38,595	31	25
False Burglar Alarm Fines	264,115	271,715	318,300	(7,600)	-3	(46,585)	-15	26
Charges for Current Services:								
Police Department:								
Emergency (911) Telephone Services	147,527	201,551	428,681	(54,024)	-27	(227,130)	-53	27
Fire Department:								
Hazardous Material Fees	4,003	19,615	44,775	(15,612)	-80	(25,160)	-56	28
Fire Department Plan Reviews	65,221	69,860	69,010	(4,639)	-7	850	1	29
Misc. Permits	38,525	35,915	53,177	2,610	7	(17,262)	-32	30
Transportation:								
State Highway System:								
Signals, Signs & Lights	488,497	464,375	550,965	24,122	5	(86,590)	-16	31
Maintenance to Highways	250,108	236,567	251,720	13,541	6	(15,153)	-6	32
Van Pool Revenue	5,028	5,099	5,028	(71)	-1	71	1	33
Engineering & Inspections:								
Plan Review/Water & Sewer/Roadways	191,252	142,397	245,944	48,855	34	(103,547)	-42	34
Vacant Lot Cleaning Fees	70,635	75,355	47,029	(4,720)	-6	28,326	60	35
Environmental Services:								
Parks & Recreation:								
Advertising	12	670	641	(658)	-98	29	5	36
Rental & Lease	687,428	725,802	880,770	(38,374)	-5	(154,968)	-18	37
Catering Services	85,676	106,451	105,318	(20,775)	-20	1,133	1	38
Concessions	62,473	83,085	104,713	(20,612)	-25	(21,628)	-21	39
Concessions-Alcoholic Beverages	26,965	38,988	37,650	(12,023)	-31	1,338	4	40
Bur-Mil Reimbursement	257,939	294,509	229,372	(36,570)	-12	65,137	28	41
Mowing Services-State Highways	77,892	91,433	76,280	(13,541)	-15	15,153	20	42
Fishing, Hunting and Boating Fees	33,376	57,156	54,743	(23,780)	-42	2,413	4	43
Other Parks and Recreation Revenue	33,764	34,423	36,491	(659)	-2	(2,068)	-6	44
Miscellaneous:								
Sale of Assets	654,931	154,666	208,166	500,265	32.1	(53,500)	-26	45
Miscellaneous Receivables Revenue	13,605	4,352	4,701	9,253	21.3	(349)	-7	46
Donations and Private Contributions	105,944	412,143	472,274	(306,199)	-74	(60,131)	-13	47
Service Charges	8,279	8,157	8,641	122	1	(484)	-6	48
Other Revenue	1,021,990	524,693	544,724	497,297	95	(20,031)	-4	49

Conclusion: Forty-Nine Revenue Categories with decreases in fye 2001 and fye 2002.

REVENUE CATEGORIES FOR WHICH FURTHER REVIEW IS NOT NEEDED

	Actual FYE 6/30/2002	Actual FYE 6/30/2001	Actual FYE 6/30/2000	2002 Comparison	%	2001 Comparison	%	
Revenues:								
Taxes:								
Penalties and Interest	375,665	320,233	339,042	55,432	17	(18,809)	-6	A1
Local Option Sales Tax	28,609,704	29,764,504	28,446,812	(1,154,800)	-4	1,317,692	5	A2
Intergovernmental:								
Federal Grants:								
Emergency Management Assistance	36,177	37,142	30,167	(965)	-3	6,975	23	B1
Disaster Recovery			199,334			(199,334)	-100	B2
State Grants:								
Libraries	264,366	297,438	311,284	(33,072)	-11	(13,846)	-4	B3
Disaster Recovery			735,014			(735,014)	-100	B4
State-Shared:								
Utility Franchise Tax	6,142,047	11,472,344	10,618,484	(5,330,297)	-46	853,860	8	B5
Beer and Wine Tax		908,230	882,158	(908,230)	-100	26,072	3	B6
State Reimbursements/Other:								
Inventories Tax Reimbursement	2,282,810	4,566,746	4,569,725	(2,283,936)	-50	(2,979)	0	B7
Intangibles Tax Reimbursement	3,174,949	3,229,342	3,237,698	(54,393)	-2	(8,356)	0	B8
Homestead Exemption		79,712	79,712	(79,712)	-100	-	0	B9
Food Stamp Tax Reimbursement	68,083	68,287	68,594	(204)	0	(307)	0	B10
Court Fees	95,732	96,142	101,355	(410)	0	(5,213)	-5	B11
Local Grants:								
Emergency Management Assistance	100,869	102,912	99,268	(2,043)	-2	3,644	4	B12
Libraries	322,300	329,860	18,000	(7,560)	-2	311,860	1733	B13
Parks & Recreation:	10,998	41,914	466,042	(30,916)	-74	(424,128)	-91	B14
Licenses and Permits:								
Privilege Licenses:								
Other Licenses and Permits	711,263	767,338	29,250	(56,075)	-7	738,088	2523	A3
Construction Permits:								
Building Permits	800,162	815,035	683,362	(14,873)	-2	131,673	19	A4
Electrical Permits	391,850	399,191	357,535	(7,341)	-2	41,656	12	A5
Plumbing Permits	275,673	297,314	226,905	(21,641)	-7	70,409	31	A6
Heating Permits	288,978	309,967	274,757	(20,989)	-7	35,210	13	A7
Fines & Forfeitures:								
Library Fines	111,274	114,998	76,403	(3,724)	-3	38,595	51	A8
Charges for Current Services:								
Fire Department:								
Fire Department Plan Reviews	65,221	69,860	69,010	(4,639)	-7	850	1	A9
Transportation:								
State Highway System:								
Maintenance to Highways	250,108	236,567	251,720	13,541	6	(15,153)	-6	A10
Van Pool Revenue	5,028	5,099	5,028	(71)	-1	71	1	A11
Engineering & Inspections:								
Vacant Lot Cleaning Fees	70,635	75,355	47,029	(4,720)	-6	28,326	60	A12
Environmental Services:								
Parks & Recreation:								
Other Parks and Recreation Revenue	33,764	34,423	36,491	(659)	-2	(2,068)	-6	A13
Miscellaneous:								
Sale of Assets	654,931	154,666	208,166	500,265	323	(53,500)	-26	B15
Miscellaneous Receivables Revenue	13,605	4,352	4,701	9,253	213	(349)	-7	B16
Service Charges	8,279	8,157	8,641	122	1	(484)	-6	B17
Other Revenue	1,021,990	524,693	544,724	497,297	95	(20,031)	-4	B18

Conclusion: B=Eighteen of the Revenue Categories are not controllable within or by City of Greensboro Personnel. A=Thirteen of the Revenue Categories are controllable by COG Departments, but the losses in each of the two fiscal years 2001 and 2002 were less than 10% of the year before's base.

REVENUE CATEGORIES HAVING OVER 10 % REVENUE DECLINES IN FISCAL YEARS 2001 AND 2002

	Actual FYE 6/30/2002	Actual FYE 6/30/2001	Actual FYE 6/30/2000	FYE 2001- 2002 Comparison	%	FYE 2000- 2001 Comparison	%	
Revenues:								
Licenses and Permits:								
Privilege Licenses:								
Penalties on Privilege Licenses	45,191	58,421	67,622	(13,230)	-23	(9,201)	-14	1
Privilege Licenses-Prior Years	55,265	57,694	75,786	(2,429)	-4	(18,092)	-24	2
Penalties on Prior Years Licenses	9,825	12,761	26,641	(2,936)	-23	(13,880)	-52	3
Fines & Forfeitures:								
False Burglar Alarm Fines	264,115	271,715	318,300	(7,600)	-3	(46,585)	-15	4
Charges for Current Services:								
Police Department:								
Emergency (911) Telephone Services	147,527	201,551	428,681	(54,024)	-27	(227,130)	-53	5
Fire Department:								
Hazardous Material Fees	4,003	19,615	44,775	(15,612)	-80	(25,160)	-56	6
Misc. Permits	38,525	35,915	53,177	2,610	7	(17,262)	-32	7
Transportation:								
State Highway System:								
Signals, Signs & Lights	488,497	464,375	550,965	24,122	5	(86,590)	-16	8
Engineering & Inspections:								
Plan Review/Water & Sewer/Roadways	191,252	142,397	245,944	48,855	34	(103,547)	-42	9
Environmental Services:								
Parks & Recreation:								
Advertising	12	670	641	(658)	-98	29	5	10
Rental & Lease	687,428	725,802	880,770	(38,374)	-5	(154,968)	-18	11
Catering Services	85,676	106,451	105,318	(20,775)	-20	1,133	1	12
Concessions	62,473	83,085	104,713	(20,612)	-25	(21,628)	-21	13
Concessions-Alcoholic Beverages	26,965	38,988	37,650	(12,023)	-31	1,338	4	14
Bur-Mil Reimbursement	257,939	294,509	229,372	(36,570)	-12	65,137	28	15
Mowing Services-State Highways	77,892	91,433	76,280	(13,541)	-15	15,153	20	16
Fishing, Hunting and Boating Fees	33,376	57,156	54,743	(23,780)	-42	2,413	4	17
Miscellaneous:								
Donations and Private Contributions	105,944	412,143	472,274	(306,199)	-74	(60,131)	-13	18

Conclusion: Eighteen Categories of Revenue which had declines of over 10% in fye 2001 and 2002, which appear to be controllable by City of Greensboro Personnel.