



City of South Gate
Budget Subcommittee
August 18, 2020

STAFF REPORT

AGENDA ITEM NO. 1

TO: Budget Subcommittee

FROM: Jackie Acosta, Director of Administrative Services

SUBJECT: City Revenues

PURPOSE: To provide information regarding the various sources of revenue the City receives.

RECOMMENDED ACTION: Review and discuss.

BACKGROUND: On June 23, 2020, the City Council adopted the FY 2020/21 Municipal Budget. The budget anticipates total operating revenues, transfers-in and one-time revenues from all funds of \$113,329,091. Approximately 42% of those revenues, \$47,971,561, are general fund revenues. All of these revenues are the funds that support the day-to-day operations, specific programs and capital improvement projects of the City. But, where do these revenues come from? They come from a variety of sources – the Federal government, the State of California, the County of Los Angeles or other governmental entities. Some revenues also come from local sources. And, who is actually paying these funds that become revenues to the City – taxpayers, business owners, developers, users of City services, people/businesses paying fines and penalties, etc. The Revenue Detail schedule provided as part of the FY 2020/21 proposed budget document has been modified to show the funding source and who is ultimately paying the funds that become revenues to the City.

ATTACHMENT: FY 2020-21 Revenue Detail (annotated)



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**CITY OF SOUTH GATE
FY 2020-21 PROPOSED BUDGET
REVENUE DETAIL**

ACCOUNT DESCRIPTION	FUNDING SOURCE	WHO PAYS IT	YEAR-END ESTIMATES 2019-20	ESTIMATED REVENUES 2020-21	
General Fund					
100-4101	Property Tax - CY Secured	County	Property Owners	2,607,182	2,659,326
100-4103	Property Tax - PY Secured	County	Property Owners	5,048	5,149
100-4104	Property Tax - PY Unsecured	County	Property Owners	808	824
100-4105	Penalties/Delinquencies	County	Property Owners	9,245	9,430
100-4106	Homeowner's Exemption	County	Property Owners	14,019	14,299
100-4107	VLF in-lieu	County	Property Owners	10,506,292	10,716,418
100-4110	AB x1 26 Residual 26400	County	Property Owners	494,160	504,043
	Total Property Tax			13,636,755	13,909,489
100-4201	State Sales Tax	State	Everyone	9,777,000	9,602,000
100-4202	Transient Occupancy Tax	Local	Hotel guests	385,109	385,109
100-4203	Franchise Tax	Local	Franchisees	1,547,616	1,565,616
100-4204	Comm Refuse Franchise Tax	Local	Franchisees	1,163,696	1,202,696
100-4205	Business License Tax	Local	Business Owners	1,200,000	1,200,000
100-4206	Real Estate Transfer Tax	County	Property Owners	128,823	138,823
100-4207	Material Recovery Facility Tax	Local	Franchisees	470,979	473,779
100-4208	Local Sales Tax	State	Everyone	9,599,000	9,291,000
	Total - Taxes			37,908,977	37,768,512
100-4301	Building Permits	Local	Contractors/Residents	475,000	350,000
100-4302	Seismic Fees	Local	Contractors/Residents	6,000	6,000
100-4303	Liquifaction Fee	Local	Contractors/Residents	150	150
100-4304	Electrical Permits	Local	Contractors/Residents	150,000	160,000
100-4305	Plumbing Permits	Local	Contractors/Residents	135,000	140,000
100-4306	Sewer Permits	Local	Contractors/Residents	14,000	14,500
100-4307	Mechanical Permits	Local	Contractors/Residents	93,000	98,000
100-4308	Green Building Standard Fee	Local	Contractors	1,269	2,000
100-4340	Public Works Permits	Local	Contractors/Residents	400,000	200,000
100-4345	PW-New Development Fees	Local	Developers	92,887	92,887
100-4360	Transfer Station Permit	Local	LAC San Dist/IRS	270,837	304,387
100-4361	Film Permits	Local	Film Producers	804	1,000
100-4362	Overnight Parking Permits	Local	Residents	2,109	2,500
100-4380	Animal Licenses	Local	Animal Owners	250,000	258,000
	Total - Permits			1,891,056	1,629,424
100-4402	Parking Citations	Local	Residents/Visitors	1,248,694	1,255,427
100-4403	Municipal Code Fines	Local	Residents/Visitors	2,200	2,500
100-4404	Admin Citations - Fireworks	Local	Residents/Visitors	529	529
100-4405	Admin Citations - Code Enf	Local	Residents/Businesses	14,000	15,000
100-4491	Court Ordered - Restitution	Local	Offenders	518	518
	Total - Fines & Forfeitures			1,265,941	1,273,974
100-4501	Interest Earnings	Local	Banks/Bond Issuers	1,466,025	1,466,025
100-4502	Bond Interest Earnings	Local	Bond Issuers	10,000	10,000
100-4520	Property Rental	Local	Businesses	254,176	254,176
100-4521	Sale of Property	Local	Purchaser of the Property	8,605	4,000
100-4523	Advertisement Revenues	Local	Advertiser	51,563	51,563
	Total - Use of Money & Property			1,790,369	1,785,764

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ACCOUNT DESCRIPTION	FUNDING SOURCE	WHO PAYS IT	YEAR-END ESTIMATES 2019-20	ESTIMATED REVENUES 2020-21
General Fund (Cont.)				
100-4601 Motor Vehicle In Lieu Tax	State	Vehicle Owners	76,595	52,000
100-4602 State Mandated Cost Reimb	State	State of CA	701	701
100-4608 P.O.S.T./S.T.C Reimb.	State	State of CA	12,000	12,000
100-4688 SB 2 Grant	State	State of CA	0	116,206
100-4689 LEAP Grant	State	State of CA	0	300,000
100-4699 Other Intergov Grants	Fed/State/County	Fed/State/County/taxpayer	102,316	0
Total - Intergovernmental			191,612	480,907
100-4701 Building Inspection	Local	Residents/Developers	10,000	11,000
100-4702 Pre-sale Inspections	Local	Residents	26,000	30,000
100-4703 Occupancy Inspections	Local	Residents/Developers	145,000	80,000
100-4704 Code Restoration	Local	Residents/Developers	27,000	27,000
100-4705 Plan Check	Local	Residents/Developers	250,000	285,000
100-4706 Title 24- Plan Check	Local	Residents/Developers	35,000	38,000
100-4707 Zoning and Subdivision	Local	Residents/Developers	77,000	77,000
100-4720 Vehicle Inspection	Local	Vehicle Owners	5,600	7,600
100-4721 Vehicle Impound	Local	Vehicle Owners	136,000	180,000
100-4722 DUI Cost Recovery	State	Offender	27,000	30,000
100-4723 Vehicle Repo Fee	Local	Vehicle Owners	3,300	5,000
100-4724 Police Reports	Local	Customers	8,800	10,000
100-4725 Fingerprinting	Local	Customers	1,500	2,500
100-4726 False Alarm	Local	Resident/Business Owner	98,000	98,000
100-4728 Tweedy Mile Security	Local	Tweedy Mile Association	0	34,000
100-4729 Witness Fees	Local	Attorneys	550	550
100-4730 Other Police Services	Local	Customers	7,200	7,200
100-4740 Aquatics	Local	Customers	189,000	219,000
100-4741 Park Rents & Concessions	Local	Customers	90,000	112,500
100-4742 Recreation Classes	Local	Customers	45,000	57,000
100-4743 Golf Course	Local	Customers	23,000	23,250
100-4744 Youth Programs	Local	Customers	36,000	75,000
100-4745 Sports Center	Local	Customers	254,000	281,250
100-4746 Senior Programs	Local	Customers	19,000	27,750
100-4747 Special Events	Local	Customers	15,000	22,500
100-4748 Adult Sports	Local	Customers	66,000	86,250
100-4749 Youth Sports	Local	Customers	36,000	60,000
100-4751 Leased Facilities	Local	Lessee	27,900	36,900
100-4770 ROW Maintenance	Local	User of the ROW	31,904	31,904
100-4780 Passport Application Fees	Local	Customers	10,045	12,000
100-4781 Notary Service Fee	Local	Customers	15	100
Total - Fees & Charges			1,700,814	1,968,254
100-4901 Administrative Allocation	Internal	City Departments/Funds	2,883,023	2,883,023
100-4903 Misc. Reimbursements	Local	Grants/Customers	665,443	125,000
100-4904 Donations	Local	Donors	72,500	0
100-4905 Settlements	Local	Outside Parties	10,341	0
100-4909 Park-Ins Premium Reimb	Local	Class Instructors	1,423	1,423
100-4950 Cash Over/Short	Internal	NA	28	0
100-4951 Administrative Fees	Local	Customers	280	280
100-4995 Miscellaneous Revenues	Local	Customers	103,000	55,000
100-4999 Transfer-In	Internal	N/A	0	0
Total - Other Revenues			3,736,038	3,064,726
Total - General Fund			48,484,807	47,971,561

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Traffic Safety				
211-4401 Vehicle Code Fines	Local	Drivers	96,651	100,000
Total - Traffic Safety Fund			96,651	100,000
Gas Tax				
212-4649 Gas Tax - 2103	State	Purchasers of gasoline	747,909	740,000
212-4650 Gas Tax - 2105	State	Purchasers of gasoline	517,283	510,000
212-4651 Gas Tax - 2106	State	Purchasers of gasoline	298,692	290,000
212-4652 Gas Tax - 2107	State	Purchasers of gasoline	651,430	640,000
Total - Gas Tax Fund			2,215,314	2,180,000
TDA Bikeway				
213-4655 TDA Bikeway	State (Metro)	Everyone (sales tax)	0	142,364
Total - TDA Bikeway Fund			0	142,364
Street Sweeping				
214-4501 Interest Earnings	Local	Banks/Bond Issuers	1,575	1,575
214-4772 Street Sweeping Fee	Local	Residents/Businesses	690,199	700,000
214-4777 Utility City Statement Fee	Local	Residents/Businesses	1,000	1,000
Total - Street Sweeping Fund			692,774	702,575
Road Repair & Accountability Act (SB1)				
215-4501 Interest Earnings	Local	Banks/Bond Issuers	17,500	17,500
215-4647 Transp Loan Repayments	State	Vehicle owners/gas purchasers	108,799	0
215-4648 Road Maint & Rehab	State	Vehicle owners/gas purchasers	1,765,172	1,815,172
Total - Road Repair & Acct Act Fund			1,891,471	1,832,672
CASp Certification & Training				
216-4381 SB 1186 / AB 1379 Fee	Local	Business Owners	17,000	17,000
216-4501 Interest Earnings	Local	Banks/Bond Issuers	750	750
Total - CASp Cert & Training Fund			17,750	17,750
Measure W Stormwater				
217-4117 Measure W Stormwater	County	Property Owners	0	1,000,000
Total - Measure W Stormwater Fund			0	1,000,000
Prop A Transit				
221-4501 Interest Earnings	Local	Banks/Bond Issuers	60,000	60,000
221-4520 Property Rental	Local	Contracted Vendor	75,000	75,000
221-4657 Prop A Transit	County	Everyone (sales tax)	1,945,163	1,960,163
221-4699 Intergovernmental Grants	Federal	Federal taxpayers	152,000	155,000
221-4753 Bus Pass Sales	Local	Bus Riders	39,251	35,000
221-4755 Fixed Route Fare Box	Local	Bus Riders	96,408	72,000
221-4995 Miscellaneous Revenues	Local	Bus Riders	9,000	8,000
Total - Prop A Transit Fund			2,376,822	2,365,163

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Prop C Transit				
222-4501 Interest Earnings	Local	Banks/Bond Issuers	75,000	60,000
222-4657 Prop C Transit	County	Everyone (sales tax)	1,620,387	1,635,387
Total - Prop C Transit Fund			1,695,387	1,695,387
SCAQMD				
223-4501 Interest Earnings	Local	Banks/Bond Issuers	3,000	3,000
223-4604 SCAQMD Allocation	SCAQMD	Vehicle Owners	119,384	119,384
223-4699 Other Grants	State/County	Vehicle Owners	50,000	0
Total - SCAQMD Fund			172,384	122,384
Measure R Transit				
224-4501 Interest Earnings	Local	Banks/Bond Issuers	100,000	80,000
224-4661 Measure R	County	Everyone (sales tax)	1,207,802	1,234,802
Total - Measure R Transit Fund			1,307,802	1,314,802
Measure M Transit				
225-4501 Interest Earnings	Local	Banks/Bond Issuers	18,000	15,000
225-4671 Measure M	County	Everyone (sales tax)	1,357,285	1,392,285
Total - Measure M Transit Fund			1,375,285	1,407,285
Law Enforcement Grants				
231-4501 Interest Earnings	Local	Banks/Bond Issuers	8,000	6,000
231-4620 Edward Byrne Mem Grant	Federal	Federal Government	45,000	45,000
231-4621 AB 3229 - COPS	State	State Government	171,000	225,000
231-4624 OTS Grants	Federal/State	Federal/State Government:	58,879	144,000
Total - Law Enforce. Grants Fund			292,219	420,000
Asset Forfeiture				
235-4501 Interest Earnings	Local	Banks/Bond Issuers	85,000	85,000
235-4635 Federal Dept of Justice	Federal	As result of seizures of illegal property/drugs	1,060,000	1,000,000
235-4638 State Dept of Justice	State		0	0
235-4640 Federal DEA OT Reimb - Treas	Federal		32,000	35,000
235-4904 Donations	Local	Donors	10,000	0
Total - Asset Forfeiture Fund			1,187,000	1,120,000

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Housing Authority				
241-4501 Interest Earnings	Local	Banks/Bond Issuers	5,500	5,500
241-4690 HUD Allocation	Federal	Federal Government	4,163,137	4,200,000
241-4691 Program Admin Fees	Federal	Federal Government	499,575	504,000
241-4694 Fraud Recovery - HAP	Federal	Federal Government	6,500	6,500
241-4695 Fraud Recovery - Admin	Federal	Federal Government	6,500	6,500
241-4697 Port-In HAP Revenues	Federal	Federal Government	162,540	162,540
241-4698 Port-In HAP Admin Fee Rev	Federal	Federal Government	13,600	13,600
Total - Housing Authority Fund			4,857,352	4,898,640
HOME Program				
242-4504 Loan Repayment	Local	Federal Government	153,632	150,000
242-4690 HUD Allocation	Federal	Federal Government	250,000	425,000
242-4999 Transfers-In	Local	Federal Government	100,000	100,000
Total - HOME Program Fund			503,632	675,000
CDBG				
243-4503 Advances	Local	Federal Government	12,335	13,000
243-4690 HUD Allocation	Federal	Federal Government	1,465,012	1,400,000
Total - CDBG Fund			2,731,361	1,413,000
Street Lighting & Landscaping				
251-4105 Penalties/Delinquencies	Local	Property Owners	11,289	12,000
251-4108 Street Lights Assessments	Local	Property Owners	1,990,659	1,993,360
Total - Street Lighting & Landsc Fund			2,002,948	2,005,360
Federal & State Grants				
261-4614 Cal-Home Grant	State	State Government	0	0
261-4615 WM Think Green (CEHAT)	Local	Waste Management	5,000	0
261-4656 Safe Route to School Grant	Federal	Federal Government	0	0
261-4658 Metro Call for Projects	County	County of Los Angeles	20,418	0
261-4660 HBRR Grant	Federal	Federal Government	268,449	0
261-4665 Prop 1 Grant - SWRCB	State	State Government	107,571	0
261-4699 Other Intergovernmental	Fed/State/Local	Fed/State/Local	0	0
Total - Federal & State Grants Fund			401,437	0
UDAG				
262-4501 Interest Earnings	Local	Banks/Bond Issuers	5,000	4,000
262-4599 Mkt Value - Gain/Loss	Local	N/A	0	0
Total - UDAG Fund			5,000	4,000
Public Access Corp.				
263-4501 Interest Earnings	Local	Banks/Bond Issuers	0	0
263-4599 Mkt Value - Gain/Loss	Local	N/A	0	0
Total - Public Access Corp. Fund			0	0

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ACCOUNT DESCRIPTION	FUNDING SOURCE	WHO PAYS IT	YEAR-END ESTIMATES 2019-20	ESTIMATED REVENUES 2020-21
Park Enhancement Fund				
271-4501 Interest Earnings	Local	Banks/Bond Issuers	7,200	8,200
271-4599 Mkt Value - Gain/Loss	Local	N/A	0	0
271-4751 Leased Facilities	Local	GOALS Soccer customers	200,575	293,145
271-4904 Donations	Local	Donors	0	0
271-4999 Transfers-In	Local	N/A	0	0
Total - Park Enhancement Fund			207,775	301,345
Measure A (Park Improvements)				
272-4685 Measure A Parks Grant	County	Property Owners	0	250,000
272-4686 Maint & Servicing Funds	County	Property Owners	0	12,500
Total - Measure A (Park Improv) Fund			0	262,500
Capital Improvements				
311-4501 Interest Earnings	Local	Banks/Bond Issuers	0	0
311-4699 Other Intergov - LAUSD	LAUSD	LAUSD	315,903	0
311-4904 Donations	Local	Donors	0	0
311-4995 Miscellaneous	Local	N/A	0	0
311-4999 Transfers In	Internal	N/A	778,507	2,200,000
Total - Capital Improvements Fund			1,094,410	2,200,000
Successor Agency				
321-4520 Property Rental	Local	Renters	22,480	22,480
321-4999 Transfers-In	Internal	N/A	950,676	420,590
Total - Successor Agency Fund			973,156	443,070
Low/Mod Income Housing				
322-4110 ABx1 26 Residual 26400	County	Property Owners	0	0
322-4501 Interest Earnings	Local	Banks/Bond Issuers	5,000	1,000
322-4504 Loan Repayment	Local	Loan Recipients	3,112	3,500
322-4520 Property Rental	Local	Renters	29,053	18,324
322-4599 Mkt Value - Gain/Loss	Local	N/A	0	0
Total - Low/Mod Income Housing Fd			37,165	22,824
Water				
411-4501 Interest Earnings	Local	Banks/Bond Issuers	600,000	700,000
411-4502 Bond Interest Earnings	Local	Bond Issuers	85,000	0
411-4521 Sale of Property	Local	Purchasers of Property	0	0
411-4522 Water Rights	Local	Purchasers of Water Rights	570,000	570,000
411-4525 Water Impact Fees	Local	Developers	0	0
411-4599 Mkt Value - Gain/Loss	Local	N/A	0	0
411-4771 NPDES Inspections	Local	Business Owners	25,000	0
411-4773 Utility Service	Local	Residents/Businesses	18,920,612	19,500,000
411-4774 Utility Connections	Local	Residents/Businesses	13,000	15,000
411-4775 Meter Installation	Local	Residents/Businesses	50,000	50,000
411-4776 Penalties	Local	Residents/Businesses	157,615	225,000
411-4907 Energy Reimbursements	SCE	SCE	0	10,000
411-4950 Cash Over/Short	Local	N/A	0	0
411-4981 Bond Premium	Local	Bond Issuers	0	0
411-4995 Miscellaneous Revenues	Local	Residents/Businesses	8,000	8,000
411-4999 Transfers-In	Internal	N/A	203,595	0
Total - Water Fund			20,632,822	21,078,000
Sewer				
412-4342 Industrial Waste Permits	Local	Business Owners	130,000	130,000
412-4501 Interest Earnings	Local	Banks/Bond Issuers	0	0
412-4599 Mkt Value - Gain/Loss	Local	N/A	0	0
412-4773 Utility Service	Local	Residents/Businesses	1,150,000	1,170,000
412-4777 Utility City Statement Fee	Local	Residents/Businesses	1,289	1,350
Total - Sewer Fund			1,281,289	1,301,350

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Refuse				
413-4501 Interest Earnings	Local	Banks/Bond Issuers	20,000	21,000
413-4599 Mkt Value - Gain/Loss	Local	N/A	0	0
413-4606 Used Oil Block Grant	State	State Government	0	0
413-4607 Beverage Container Grant	State	State Government	0	0
413-4773 Refuse Billings	Local	Residents/Businesses	4,034,675	4,034,675
413-4777 Utility City Statement Fee	Local	Residents/Businesses	5,600	5,700
Total - Refuse Fund			4,060,275	4,061,375
Insurance				
511-4501 Interest Earnings	Local	Banks/Bond Issuers	0	0
511-4599 Mkt Value - Gain/Loss	Local	N/A	0	0
511-4901 Administrative Allocation	Internal	City Departments/Funds	3,080,146	3,080,146
511-4905 Settlements/Ins Recoveries	Local	Outside Parties	0	0
511-4995 Misc Revenue	Local	N/A	0	0
Total - Insurance Fund			3,080,146	3,080,146
Fleet Management				
521-4501 Interest Earnings	Local	Banks/Bond Issuers	0	0
521-4599 Mkt Value - Gain/Loss	Local	N/A	0	0
521-4901 Administrative Allocation	Internal	City Departments/Funds	1,694,992	1,694,992
521-4903 Misc Reimbursement	Local		0	0
Total - Fleet Management Fund			1,694,992	1,694,992
Information Systems				
522-4501 Interest Earnings	Local	Banks/Bond Issuers	8,000	8,000
522-4599 Mkt Value - Gain/Loss	Lpcal	N/A	0	0
522-4901 Administrative Allocation	Internal	City Departments/Funds	1,079,760	1,079,760
522-4903 Misc Reimbursements	Local	N/A	0	0
Total - Information Systems Fund			1,087,760	1,087,760
Capital Asset & Equipment Replacement				
523-4501 Interest Earnings	Local	Banks/Bond Issuers	80,000	80,000
523-4599 Mkt Value - Gain/Loss	Local	N/A	0	0
523-4901 Administrative Allocation	Internal	City Departments/Funds	0	0
523-4915 CAER Allocation	Internal	City Departments/Funds	564,039	564,039
523-4999 Transfers-In	Local	N/A	0	0
Total - CAER Fund			644,039	644,039
Building & Infrastructure Maintenance				
524-4501 Interest Earnings	Local	Banks/Bond Issuers	20,000	15,000
524-4599 Mkt Value - Gain/Loss	Local	N/A	0	0
524-4999 Transfers-In	Local	N/A	0	0
Total - BIM Fund			20,000	15,000
Successor Agency Debt Service				
611-4111 AB x1 26 ROPS RPTTF	County	Property Owners	5,344,089	5,344,089
611-4502 Bond Interest Earnings	Local	Bond Issuers	20,000	20,000
611-4981 Bond Premium	Local	Bond Issuers	384,658	384,658
Total - SA Debt Service Fund			5,748,747	5,748,747
Ardine Assessment District				
621-4999 Transfers-In	Local	N/A	0	0
Total - Ardine Assessment Dist Fund			0	0
Total - All Other Funds			64,385,165	65,357,530
Grand Total - All Funds			112,869,972	113,329,091