



*City of South Gate*  
*Budget Subcommittee*  
*August 18, 2020*

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## **STAFF REPORT**

### **AGENDA ITEM NO. 2**

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**TO:** Budget Subcommittee

**FROM:** Jackie Acosta, Director of Administrative Services 

**SUBJECT:** Potential New and/or Increased Revenues

**PURPOSE:** To provide information regarding potential new and/or increased sources of revenue for the City.

**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. However, total general fund expenditures for FY 2020/21 are estimated to be \$54,939,028, leaving a shortfall of \$6,967,467. This shortfall will be covered with the City's budget stabilization funds, emergency reserves or the unassigned general fund balance, or a combination of these. The City currently has total available fund balances and reserves of over \$40M, sufficient to see the City through this upcoming fiscal year without the need for dramatic reductions to City services or staff.

As discussed at previous meetings, the COVID-19 pandemic is negatively impacting some of the City's revenues and the full brunt of those impacts have not been felt or quantified. That fact hampered the budget process as it was difficult to assess the true impact that the COVID-19 pandemic would ultimately have on the City's FY 2019-20 and FY 2020-21 revenues. Staff is now taking the necessary time to assess the actual negative impact on our City revenues as a result of the COVID-19 pandemic and re-examine the budget projections for FY 2020-21 to determine if any adjustments need to be made to those projections.

As stated above, the City's FY 2020/21 general fund budget includes projected revenues of \$47,971,561. That amount is \$3.6 million less than the adopted revenue budget from FY 2019/20. That reduction is primarily due to projections that sales taxes, which normally account for 44% of all general fund revenues, will be \$3.8 million less than last year and business license taxes will be \$250,000 less than last year, while being offset slightly by a projected increase in property tax revenue



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of \$450,000. While City revenues are being greatly impacted in the short-term by the COVID-19 pandemic, the City is still struggling with a longer-term structural budget deficit. In both of the prior two fiscal years, the adopted general fund budget projected the need to use some reserves to balance the budget. City general fund operating revenues have just not been enough, and continue to not be enough, to cover projected annual operating expenditures. That is the basic definition of a structural budget deficit – ongoing, recurring operating revenues not being enough to cover ongoing, recurring operating expenditures on an annual basis. This is an issue that needs to be addressed. While City staff can and will look for potential budget cuts for FY 2020/21, those cuts will never total \$7M without significant cuts to staffing and programs because so much of our costs are non-discretionary, contractually-obligated costs. If the City Council wants to work towards a solution to the structural budget deficit, serious consideration must be given to increasing current general fund revenues or implementing new general fund revenue sources.

## **INCREASING CURRENT REVENUES**

General fund revenues sources that can be looked at to generate increased revenues would be the transient occupancy tax (TOT), the business license tax, or fees for services (permits, recreation classes, fines or penalties or other service fees). The Transient Occupancy Tax is a tax that is assessed on guests that stay in our local hotels and motels. Currently, the City's TOT rate is 8%, which is very low compared to most other cities. The City could consider, through a local ballot measure, increasing the rate to 10% or 11%, or higher, which are common rates in many other cities. Additionally, the City could consider changing our Business License Tax structure by increasing the license fees and/or removing the \$3,000 cap on larger businesses. Right now, regardless of the amount of its annual gross receipts, no business pays more than \$3,000 for its business license. Increasing the tax and/or removing the cap would generate additional revenue to the City. The City also charges user fees (fees for services) which could be considered for increase. The City has not increased user fees for several years. These are fees for things like building permits, plumbing permits, plan checks, swimming lessons, recreation classes, sports center memberships, police reports, false alarms, etc. However, cities are not allowed to charge more than the cost to provide the service, so to consider increasing these fees, the City would need to undertake a "User Fee Study" to determine the full cost of providing each of the various services. Being that the City has not raised these fees for several years, while labor and other costs have continued to increase, the City is very likely subsidizing the cost of these services. And, in some cases, like recreation fees, the City has previously made a conscious decision to subsidize the cost of these services for the benefit of the participants.

## **NEW REVENUES**

A new revenue source that can be considered which would generate additional revenues would be a Utility Users Tax (UUT). The City of South Gate does not have a UUT; many cities do. A Utility Users Tax is a tax on utilities, such as electricity, natural gas, water, sewer, cable services and telephone/cellular service. There are many ways in which a UUT can be structured and the percentage rate of the tax can be set at whatever level the Council deemed appropriate. Cities throughout state that have UUT's have set percentage rates as low as 1% up to as high as 11%. A Utility Users Tax can be a significant source of revenue, depending on how it is structured.

Should the Budget Subcommittee be interested in having staff pursue a UUT or an increase to a current revenue source, staff would present the matter to the full City Council for direction.

**ATTACHMENT:** FY 2020/21 Revenue Detail schedule



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

ACCOUNT DESCRIPTION	ACTUAL REVENUES 2017-18	ACTUAL REVENUES 2018-19	AMENDED REVENUES 2019-20	ACTUAL REVENUES AS OF 6-12-20	YEAR-END ESTIMATES 2019-20	ESTIMATED REVENUES 2020-21
<b>General Fund</b>						
100-4101 Property Tax - CY Secured	2,719,776	2,867,819	2,746,741	2,537,182	2,607,182	2,659,326
100-4103 Property Tax - PY Secured	(7,458)	(11,885)	(10,668)	6,848	5,048	5,149
100-4104 Property Tax - PY Unsecured	2,865	1,935	1,933	808	808	824
100-4105 Penalties/Delinquencies	7,121	8,153	7,636	7,245	9,245	9,430
100-4106 Homeowner's Exemption	15,214	14,615	14,308	7,010	14,019	14,299
100-4107 VLF in-lieu	9,479,133	9,944,522	10,242,858	5,253,146	10,506,292	10,716,418
100-4110 AB x1 26 Residual 26400	449,568	510,666	455,000	319,160	494,160	504,043
<b>Total Property Tax</b>	<b>12,666,220</b>	<b>13,335,824</b>	<b>13,457,808</b>	<b>8,131,400</b>	<b>13,636,755</b>	<b>13,909,489</b>
100-4201 State Sales Tax	11,057,999	11,494,175	11,400,000	7,133,885	9,777,000	9,602,000
100-4202 Transient Occupancy Tax	419,789	449,908	435,773	327,374	385,109	385,109
100-4203 Franchise Tax	1,631,404	1,570,296	1,633,198	1,395,585	1,547,616	1,565,616
100-4204 Comm Refuse Franchise Tax	1,076,317	1,117,349	1,119,406	938,696	1,163,696	1,202,696
100-4205 Business License Tax	1,461,046	1,560,035	1,458,572	272,693	1,200,000	1,200,000
100-4206 Real Estate Transfer Tax	190,096	136,010	179,538	104,323	128,823	138,823
100-4207 Material Recovery Facility Tax	400,000	422,601	400,000	257,279	470,979	473,779
100-4208 Local Sales Tax	10,063,210	11,066,448	11,300,000	6,998,438	9,599,000	9,291,000
<b>Total - Taxes</b>	<b>38,966,081</b>	<b>41,152,646</b>	<b>41,384,295</b>	<b>25,559,671</b>	<b>37,908,977</b>	<b>37,768,512</b>
100-4301 Building Permits	350,139	324,370	310,000	471,640	475,000	350,000
100-4302 Seismic Fees	197	1,403	1,600	3,775	6,000	6,000
100-4303 Liquifaction Fee	650	708	650	130	150	150
100-4304 Electrical Permits	99,980	93,400	90,000	147,826	150,000	160,000
100-4305 Plumbing Permits	87,642	75,782	75,000	130,213	135,000	140,000
100-4306 Sewer Permits	6,394	5,332	4,500	13,099	14,000	14,500
100-4307 Mechanical Permits	59,367	50,008	50,000	92,205	93,000	98,000
100-4308 Green Building Standard Fee	230	121	800	1,269	1,269	2,000
100-4340 Public Works Permits	210,206	175,806	173,291	372,445	400,000	200,000
100-4345 PW-New Development Fees	43,637	40,757	47,000	92,887	92,887	92,887
100-4360 Transfer Station Permit	314,046	311,441	316,000	231,837	270,837	304,387
100-4361 Film Permits	8,576	3,752	4,000	804	804	1,000
100-4362 Overnight Parking Permits	2,072	1,850	2,100	2,146	2,109	2,500
100-4379 Other Permits	6,401	6,079	4,000	0	0	0
100-4380 Animal Licenses	253,960	264,787	258,000	223,000	250,000	258,000
<b>Total - Permits</b>	<b>1,443,497</b>	<b>1,355,596</b>	<b>1,336,941</b>	<b>1,783,276</b>	<b>1,891,056</b>	<b>1,629,424</b>
100-4402 Parking Citations	971,712	1,274,487	1,281,884	1,122,694	1,248,694	1,255,427
100-4403 Municipal Code Fines	17,900	9,900	10,000	2,000	2,200	2,500
100-4404 Admin Citations - Fireworks	15,716	1,834	15,000	529	529	529
100-4405 Admin Citations - Code Enf	3,825	10,483	7,500	13,470	14,000	15,000
100-4491 Court Ordered - Restitution	278	(140)	500	518	518	518
<b>Total - Fines &amp; Forfeitures</b>	<b>1,009,431</b>	<b>1,296,563</b>	<b>1,314,884</b>	<b>1,139,211</b>	<b>1,265,941</b>	<b>1,273,974</b>
100-4501 Interest Earnings	630,225	650,512	600,000	1,116,025	1,466,025	1,466,025
100-4599 Mkt Value - Gain/Loss	(274,455)	307,916	0	68,807	0	0
100-4502 Bond Interest Earnings	6,654	15,083	10,000	0	10,000	10,000
100-4503 Interest from Advances	431,416	379,316	342,394	0	0	0
100-4504 Loan Repayment	10,180	0	0	0	0	0
100-4520 Property Rental	231,215	232,716	245,276	275,233	254,176	254,176
100-4521 Sale of Property	8,810	22,645	25,000	8,605	8,605	4,000
100-4523 Advertisement Revenues	58,207	64,130	66,246	41,563	51,563	51,563
<b>Total - Use of Money &amp; Property</b>	<b>1,102,250</b>	<b>1,672,319</b>	<b>1,288,917</b>	<b>1,510,233</b>	<b>1,790,369</b>	<b>1,785,764</b>

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

ACCOUNT DESCRIPTION	ACTUAL REVENUES 2017-18	ACTUAL REVENUES 2018-19	AMENDED REVENUES 2019-20	ACTUAL REVENUES AS OF 6-12-20	YEAR-END ESTIMATES 2019-20	ESTIMATED REVENUES 2020-21
<b>General Fund (Cont.)</b>						
100-4601 Motor Vehicle In Lieu Tax	51,919	47,105	48,425	76,595	76,595	52,000
100-4602 State Mandated Cost Reimb	19,521	36,388	25,000	701	701	701
100-4608 P.O.S.T./S.T.C Reimb.	4,875	4,741	4,000	11,253	12,000	12,000
100-4681 Park Maintenance Grant	353,230	240,219	0	0	0	0
100-4688 SB 2 Grant	0	0	0	0	0	116,206
100-4689 LEAP Grant	0	0	0	0	0	300,000
100-4699 Other Intergov Grants	4,204	444	138,912	51,158	102,316	0
<b>Total - Intergovernmental</b>	<b>433,749</b>	<b>328,896</b>	<b>216,337</b>	<b>139,706</b>	<b>191,612</b>	<b>480,907</b>
100-4701 Building Inspection	7,560	11,792	10,000	9,347	10,000	11,000
100-4702 Pre-sale Inspections	35,220	30,515	32,000	24,498	26,000	30,000
100-4703 Occupancy Inspections	80,301	76,248	80,000	136,986	145,000	80,000
100-4704 Code Restoration	23,886	18,500	20,000	26,180	27,000	27,000
100-4705 Plan Check	257,453	369,578	300,000	236,448	250,000	285,000
100-4706 Title 24- Plan Check	28,666	43,976	50,000	32,341	35,000	38,000
100-4707 Zoning and Subdivision	126,763	111,348	116,000	73,718	77,000	77,000
100-4720 Vehicle Inspection	7,448	7,283	7,600	5,556	5,600	7,600
100-4721 Vehicle Impound	237,643	211,250	215,000	135,654	136,000	180,000
100-4722 DUI Cost Recovery	39,381	37,936	35,000	26,867	27,000	30,000
100-4723 Vehicle Repo Fee	4,575	4,234	4,600	3,270	3,300	5,000
100-4724 Police Reports	9,070	9,828	10,000	8,800	8,800	10,000
100-4725 Fingerprinting	6,689	3,304	7,000	1,356	1,500	2,500
100-4726 False Alarm	92,368	116,270	120,000	92,394	98,000	98,000
100-4728 Tweedy Mile Security	34,152	35,749	34,000	0	0	34,000
100-4729 Witness Fees	826	0	0	550	550	550
100-4730 Other Police Services	3,006	9,356	3,000	7,170	7,200	7,200
100-4740 Aquatics	224,718	323,521	315,750	189,937	189,000	219,000
100-4741 Park Rents & Concessions	144,139	135,624	153,500	90,372	90,000	112,500
100-4742 Recreation Classes	45,654	50,216	31,650	45,458	45,000	57,000
100-4743 Golf Course	36,298	34,187	35,250	23,540	23,000	23,250
100-4744 Youth Programs	120,407	110,985	136,250	36,051	36,000	75,000
100-4745 Sports Center	413,211	427,096	439,250	254,856	254,000	281,250
100-4746 Senior Programs	33,047	36,965	34,500	19,405	19,000	27,750
100-4747 Special Events	19,102	38,973	39,600	15,121	15,000	22,500
100-4748 Adult Sports	126,449	122,299	110,250	66,096	66,000	86,250
100-4749 Youth Sports	69,864	78,858	77,500	36,052	36,000	60,000
100-4750 Teen Program	1,795	1,400	1,425	0	0	0
100-4751 Leased Facilities	39,975	33,900	36,900	39,900	27,900	36,900
100-4770 ROW Maintenance	31,979	31,904	31,904	31,904	31,904	31,904
100-4780 Passport Application Fees	11,370	15,744	15,250	10,045	10,045	12,000
100-4781 Notary Service Fee	0	0	0	15	15	100
<b>Total - Fees &amp; Charges</b>	<b>2,313,014</b>	<b>2,538,836</b>	<b>2,503,179</b>	<b>1,679,886</b>	<b>1,700,814</b>	<b>1,968,254</b>
100-4901 Administrative Allocation	2,701,715	3,078,135	2,883,023	0	2,883,023	2,883,023
100-4903 Misc. Reimbursements	315,960	163,125	730,000	605,443	665,443	125,000
100-4904 Donations	1,000	0	0	72,500	72,500	0
100-4905 Settlements	5,399,152	4,696	5,000	10,341	10,341	0
100-4909 Park-Ins Premium Reimb	0	0	0	1,423	1,423	1,423
100-4950 Cash Over/Short	(407)	(87)	0	28	28	0
100-4951 Administrative Fees	171,600	254	0	250	280	280
100-4995 Miscellaneous Revenues	52,504	57,900	55,000	95,843	103,000	55,000
100-4999 Transfer-In	0	1,333,139	0	0	0	0
<b>Total - Other Revenues</b>	<b>8,641,524</b>	<b>4,637,162</b>	<b>3,673,023</b>	<b>785,828</b>	<b>3,736,038</b>	<b>3,064,726</b>
<b>Total - General Fund</b>	<b>53,909,546</b>	<b>52,982,020</b>	<b>51,717,577</b>	<b>32,597,812</b>	<b>48,484,807</b>	<b>47,971,561</b>



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REVENUE DETAIL**

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<b>Traffic Safety</b>						
211-4401 Vehicle Code Fines	115,479	146,708	129,379	70,651	96,651	100,000
<b>Total - Traffic Safety Fund</b>	<b>115,479</b>	<b>146,708</b>	<b>129,379</b>	<b>70,651</b>	<b>96,651</b>	<b>100,000</b>
<b>Gas Tax</b>						
212-4501 Interest Earnings	2,551	0	1,050	0	0	0
212-4599 Mkt Value - Gain/Loss	(3,844)	3,844	0	0	0	0
212-4649 Gas Tax - 2103	384,101	327,837	352,343	625,909	747,909	740,000
212-4650 Gas Tax - 2105	535,249	538,419	534,850	434,283	517,283	510,000
212-4651 Gas Tax - 2106	326,251	325,885	324,226	253,692	298,692	290,000
212-4652 Gas Tax - 2107	704,094	684,621	667,678	547,430	651,430	640,000
212-4653 Traffic Congestion Relief	112,129	0	112,878	0	0	0
212-4995 Miscellaneous Revenues	162	0	0	0	0	0
212-4999 Transfers-In	81,403	4,312	0	0	0	0
<b>Total - Gas Tax Fund</b>	<b>2,142,094</b>	<b>1,884,918</b>	<b>1,993,025</b>	<b>1,861,313</b>	<b>2,215,314</b>	<b>2,180,000</b>
<b>TDA Bikeway</b>						
213-4655 TDA Bikeway	27	195,646	265,140	0	0	142,364
<b>Total - TDA Bikeway Fund</b>	<b>27</b>	<b>195,646</b>	<b>265,140</b>	<b>0</b>	<b>0</b>	<b>142,364</b>
<b>Street Sweeping</b>						
214-4501 Interest Earnings	3,975	7,200	1,575	0	1,575	1,575
214-4599 Mkt Value - Gain/Loss	(2,556)	2,927	0	(370)	0	0
214-4771 NPDES Fees	742	1,247	1,500	0	0	0
214-4772 Street Sweeping Fee	681,104	700,969	718,200	576,199	690,199	700,000
214-4777 Utility City Statement Fee	906	912	1,000	736	1,000	1,000
<b>Total - Street Sweeping Fund</b>	<b>684,170</b>	<b>713,254</b>	<b>722,275</b>	<b>576,565</b>	<b>692,774</b>	<b>702,575</b>
<b>Road Repair &amp; Accountability Act (SB1)</b>						
215-4501 Interest Earnings	1,219	15,033	7,350	0	17,500	17,500
215-4599 Mkt Value - Gain/Loss	(715)	1,488	0	(773)	0	0
215-4647 Transp Loan Repayments	0	110,665	112,129	108,799	108,799	0
215-4648 Road Maint & Rehab	577,946	1,799,582	1,858,685	1,214,172	1,765,172	1,815,172
<b>Total - Road Repair &amp; Acct Act Fund</b>	<b>578,450</b>	<b>1,926,768</b>	<b>1,978,164</b>	<b>1,322,198</b>	<b>1,891,471</b>	<b>1,832,672</b>
<b>CASp Certification &amp; Training</b>						
216-4381 SB 1186 / AB 1379 Fee	20,765	14,960	10,000	0	17,000	17,000
216-4501 Interest Earnings	0	467	0	0	750	750
216-4599 Mkt Value - Gain/Loss	0	24	0	(24)	0	0
<b>Total - CASp Cert &amp; Training Fund</b>	<b>20,765</b>	<b>15,451</b>	<b>10,000</b>	<b>(24)</b>	<b>17,750</b>	<b>17,750</b>
<b>Measure W Stormwater</b>						
217-4117 Measure W Stormwater	0	0	1,000,000	0	0	1,000,000
<b>Total - Measure W Stormwater Fund</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
<b>Prop A Transit</b>						
221-4501 Interest Earnings	36,659	57,811	18,000	0	60,000	60,000
221-4520 Property Rental	75,000	75,000	75,000	40,625	75,000	75,000
221-4523 Advertisement Revenues	40	0	0	0	0	0
221-4599 Mkt Value - Gain/Loss	(24,415)	27,388	0	(2,974)	0	0
221-4657 Prop A Transit	1,857,455	1,980,166	2,063,087	1,670,163	1,945,163	1,960,163
221-4699 Intergovernmental Grants	143,377	147,238	150,000	0	152,000	155,000
221-4753 Bus Pass Sales	63,024	56,449	60,000	36,083	39,251	35,000
221-4755 Fixed Route Fare Box	125,235	129,760	133,101	80,608	96,408	72,000
221-4950 Cash Over/Short	0	(10)	0	0	0	0
221-4995 Miscellaneous Revenues	10,333	11,120	10,500	8,415	9,000	8,000
<b>Total - Prop A Transit Fund</b>	<b>2,286,708</b>	<b>2,484,922</b>	<b>2,509,688</b>	<b>1,832,920</b>	<b>2,376,822</b>	<b>2,365,163</b>

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REVENUE DETAIL**

ACCOUNT DESCRIPTION	ACTUAL REVENUES 2017-18	ACTUAL REVENUES 2018-19	AMENDED REVENUES 2019-20	ACTUAL REVENUES AS OF 6-12-20	YEAR-END ESTIMATES 2019-20	ESTIMATED REVENUES 2020-21
<b>Prop C Transit</b>						
222-4501 Interest Earnings	55,957	83,854	27,000	0	75,000	60,000
222-4599 Mkt Value - Gain/Loss	(36,810)	41,123	0	(4,313)	0	0
222-4657 Prop C Transit	1,535,349	1,642,492	1,702,818	1,385,387	1,620,387	1,635,387
<b>Total - Prop C Transit Fund</b>	<b>1,554,497</b>	<b>1,767,469</b>	<b>1,729,818</b>	<b>1,381,074</b>	<b>1,695,387</b>	<b>1,695,387</b>
<b>SCAQMD</b>						
223-4501 Interest Earnings	6,010	8,935	3,000	0	3,000	3,000
223-4599 Mkt Value - Gain/Loss	(3,933)	4,393	0	(460)	0	0
223-4604 SCAQMD Allocation	124,739	127,284	128,613	60,384	119,384	119,384
223-4699 Other Grants	0	0	0	50,000	50,000	0
<b>Total - SCAQMD Fund</b>	<b>126,816</b>	<b>140,612</b>	<b>131,613</b>	<b>109,924</b>	<b>172,384</b>	<b>122,384</b>
<b>Measure R Transit</b>						
224-4501 Interest Earnings	54,308	101,309	22,000	0	100,000	80,000
224-4599 Mkt Value - Gain/Loss	(35,673)	40,884	0	(5,211)	0	0
224-4658 Metro Call for Projects	73,455	0	0	0	0	0
224-4661 Measure R	1,153,975	1,232,223	1,277,863	1,037,802	1,207,802	1,234,802
224-4999 Transfers-In	0	0	0	30	0	0
<b>Total - Measure R Transit Fund</b>	<b>1,246,065</b>	<b>1,374,416</b>	<b>1,299,863</b>	<b>1,032,622</b>	<b>1,307,802</b>	<b>1,314,802</b>
<b>Measure M Transit</b>						
225-4501 Interest Earnings	6,014	26,256	2,700	0	18,000	15,000
225-4599 Mkt Value - Gain/Loss	(3,525)	4,875	0	(1,351)	0	0
225-4671 Measure M	1,045,766	1,388,967	1,438,669	1,167,285	1,357,285	1,392,285
<b>Total - Measure M Transit Fund</b>	<b>1,048,255</b>	<b>1,420,098</b>	<b>1,441,369</b>	<b>1,165,934</b>	<b>1,375,285</b>	<b>1,407,285</b>
<b>Law Enforcement Grants</b>						
231-4501 Interest Earnings	6,156	10,054	2,100	0	8,000	6,000
231-4599 Mkt Value - Gain/Loss	(4,229)	4,746	0	(518)	0	0
231-4620 Edward Byrne Mem Grant	8,264	57,797	44,387	331	45,000	45,000
231-4621 AB 3229 - COPS	211,356	278,149	278,826	161,000	171,000	225,000
231-4624 OTS Grants	79,571	56,676	149,895	38,879	58,879	144,000
231-4628 Andeavor - Business Watch	30,000	0	0	0	0	0
231-4629 BSCC Edward Byrne Grant	0	0	2,970	2,970	2,970	0
231-4630 DOJ-BJA-Coronavirus ESF	0	0	143,013	0	0	0
231-4699 Other Intergovernmental	13,547	17,187	0	6,370	6,370	0
231-4999 Transfers-In	30,000	673	0	0	0	0
<b>Total - Law Enforce. Grants Fund</b>	<b>374,664</b>	<b>425,282</b>	<b>621,191</b>	<b>209,032</b>	<b>292,219</b>	<b>420,000</b>
<b>Asset Forfeiture</b>						
235-4501 Interest Earnings	65,943	94,438	24,000	0	85,000	85,000
235-4599 Mkt Value - Gain/Loss	(44,066)	48,923	0	(4,858)	0	0
235-4635 Federal Dept of Justice	474,827	1,143,693	1,000,000	919,113	1,060,000	1,000,000
235-4638 State Dept of Justice	14,665	0	0	0	0	0
235-4640 Federal DEA OT Reimb - Treas (OCDEF)	0	8,934	0	28,308	32,000	35,000
235-4904 Donations	0	0	10,000	10,000	10,000	0
235-4980 Bond/Loan Proceeds	0	440,972	0	0	0	0
<b>Total - Asset Forfeiture Fund</b>	<b>511,369</b>	<b>1,736,961</b>	<b>1,034,000</b>	<b>952,563</b>	<b>1,187,000</b>	<b>1,120,000</b>

**CITY OF SOUTH GATE  
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ACCOUNT DESCRIPTION	ACTUAL REVENUES 2017-18	ACTUAL REVENUES 2018-19	AMENDED REVENUES 2019-20	ACTUAL REVENUES AS OF 6-12-20	YEAR-END ESTIMATES 2019-20	ESTIMATED REVENUES 2020-21
<b>Housing Authority</b>						
241-4501 Interest Earnings	5,823	6,689	500	4,791	5,500	5,500
241-4540 Housing Assistance Pmnts	0	0	0	29,383	0	0
241-4599 Mkt Value - Gain/Loss	(512)	990	0	(478)	0	0
241-4690 HUD Allocation	3,802,025	4,080,288	4,100,000	3,128,138	4,163,137	4,200,000
241-4691 Program Admin Fees	473,400	496,961	480,000	374,008	499,575	504,000
241-4693 Earned Inc-Admin Pr Yrs Adj	10,527	13,305	0	0	0	0
241-4694 Fraud Recovery - HAP	12,692	5,242	6,500	1,446	6,500	6,500
241-4695 Fraud Recovery - Admin	12,692	5,242	6,500	1,446	6,500	6,500
241-4697 Port-In HAP Revenues	91,725	115,652	105,000	121,904	162,540	162,540
241-4698 Port-In HAP Admin Fee Rev	8,293	11,227	10,500	10,200	13,600	13,600
<b>Total - Housing Authority Fund</b>	<b>4,416,665</b>	<b>4,735,597</b>	<b>4,709,000</b>	<b>3,670,837</b>	<b>4,857,352</b>	<b>4,898,640</b>
<b>HOME Program</b>						
242-4504 Loan Repayment	0	67,774	0	153,632	153,632	150,000
242-4690 HUD Allocation	492,267	162,375	425,000	171,674	250,000	425,000
242-4999 Transfers-In	83,560	91,656	100,000	56,190	100,000	100,000
<b>Total - HOME Program Fund</b>	<b>575,826</b>	<b>321,805</b>	<b>525,000</b>	<b>381,497</b>	<b>503,632</b>	<b>675,000</b>
<b>CDBG</b>						
243-4503 Advances	58,535	36,165	0	12,335	12,335	13,000
243-4504 Loan Repayment	429	2,250	322,335	38,000	38,000	0
243-4690 HUD Allocation	864,211	1,152,649	1,465,012	204,216	1,465,012	1,400,000
243-4692 CDBG COVID-19 Funds	0	0	874,841	0	1,116,014	0
243-4696 Prior Years Carryover	840,933	35,324	100,000	0	100,000	0
243-4708 Commercial Façade Contrib	16,570	18,000	0	0	0	0
243-4995 Misc. Revenue	(1,500)	0	0	0	0	0
<b>Total - CDBG Fund</b>	<b>1,779,177</b>	<b>1,244,388</b>	<b>2,762,188</b>	<b>254,550</b>	<b>2,731,361</b>	<b>1,413,000</b>
<b>Street Lighting &amp; Landscaping</b>						
251-4105 Penalties/Delinquencies	13,976	11,701	8,704	5,789	11,289	12,000
251-4108 Street Lights Assessments	2,001,685	1,989,801	2,048,124	1,708,659	1,990,659	1,993,360
251-4501 Interest Earnings	8,019	1,778	2,100	0	1,000	0
251-4599 Mkt Value - Gain/Loss	(6,308)	6,399	0	(91)	0	0
251-4903 Misc Reimbursements	0	6,310	0	0	0	0
251-4905 Settlement/Ins. Recoveries	3,712	3,287	0	0	0	0
<b>Total - Street Lighting &amp; Landsc Fund</b>	<b>2,021,085</b>	<b>2,019,276</b>	<b>2,058,929</b>	<b>1,714,356</b>	<b>2,002,948</b>	<b>2,005,360</b>
<b>Federal &amp; State Grants</b>						
261-4614 Cal-Home Grant	240,326	0	0	0	0	0
261-4615 WM Think Green (CEHAT)	2,500	0	0	5,000	5,000	0
261-4656 Safe Route to School Grant	254,572	156,792	0	0	0	0
261-4658 Metro Call for Projects	3,176,188	5,662,832	2,156,250	20,418	20,418	0
261-4660 HBRR Grant	1,323,468	199,418	0	268,449	268,449	0
261-4665 Prop 1 Grant - SWRCB	0	219,529	0	107,571	107,571	0
261-4699 Other Intergovernmental	79,041	549,441	0	0	0	0
<b>Total - Federal &amp; State Grants Fund</b>	<b>5,076,096</b>	<b>6,788,012</b>	<b>2,156,250</b>	<b>401,437</b>	<b>401,437</b>	<b>0</b>
<b>UDAG</b>						
262-4501 Interest Earnings	2,576	8,972	2,700	0	5,000	4,000
262-4599 Mkt Value - Gain/Loss	(4,015)	4,476	0	(462)	0	0
<b>Total - UDAG Fund</b>	<b>(1,438)</b>	<b>13,448</b>	<b>2,700</b>	<b>(462)</b>	<b>5,000</b>	<b>4,000</b>
<b>Public Access Corp.</b>						
263-4501 Interest Earnings	1,160	1,394	0	0	0	0
263-4599 Mkt Value - Gain/Loss	(886)	958	0	(72)	0	0
<b>Total - Public Access Corp. Fund</b>	<b>274</b>	<b>2,352</b>	<b>0</b>	<b>(72)</b>	<b>0</b>	<b>0</b>

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ACCOUNT DESCRIPTION	ACTUAL REVENUES 2017-18	ACTUAL REVENUES 2018-19	AMENDED REVENUES 2019-20	ACTUAL REVENUES AS OF 6-12-20	YEAR-END ESTIMATES 2019-20	ESTIMATED REVENUES 2020-21
<b>Park Enhancement Fund</b>						
271-4501 Interest Earnings	5,358	10,258	1,050	0	7,200	8,200
271-4599 Mkt Value - Gain/Loss	(3,140)	3,668	0	(528)	0	0
271-4751 Leased Facilities	250,028	253,359	246,702	252,308	200,575	293,145
271-4904 Donations	14,786	0	0	0	0	0
271-4999 Transfers-In	215,780	0	0	0	0	0
<b>Total - Park Enhancement Fund</b>	<b>482,811</b>	<b>267,285</b>	<b>247,752</b>	<b>251,780</b>	<b>207,775</b>	<b>301,345</b>
<b>Measure A (Park Improvements)</b>						
272-4685 Measure A Parks Grant	0	0	250,000	0	0	250,000
272-4686 Maint & Servicing Funds	0	0	12,500	0	0	12,500
<b>Total - Measure A (Park Improv) Fund</b>	<b>0</b>	<b>0</b>	<b>262,500</b>	<b>0</b>	<b>0</b>	<b>262,500</b>
<b>Capital Improvements</b>						
311-4501 Interest Earnings	(3,440)	0	0	0	0	0
311-4699 Other Intergov - LAUSD	135,000	0	229,250	315,903	315,903	0
311-4904 Donations	0	15,000	0	0	0	0
311-4995 Miscellaneous	2,920	0	0	0	0	0
311-4999 Transfers In	12,800,344	13,139,539	60,539,626	778,507	778,507	2,200,000
<b>Total - Capital Improvements Fund</b>	<b>12,934,824</b>	<b>13,154,539</b>	<b>60,768,876</b>	<b>1,094,410</b>	<b>1,094,410</b>	<b>2,200,000</b>
<b>Successor Agency</b>						
321-4520 Property Rental	24,353	20,606	22,480	22,480	22,480	22,480
321-4999 Transfers-In	250,000	467,796	950,676	0	950,676	420,590
<b>Total - Successor Agency Fund</b>	<b>274,353</b>	<b>488,402</b>	<b>973,156</b>	<b>22,480</b>	<b>973,156</b>	<b>443,070</b>
<b>Low/Mod Income Housing</b>						
322-4110 ABx1 26 Residual 26400	225,554	20,525	0	0	0	0
322-4501 Interest Earnings	14,871	17,425	2,100	0	5,000	1,000
322-4504 Loan Repayment	3,220	4,205	3,500	3,112	3,112	3,500
322-4520 Property Rental	18,876	16,797	18,324	27,524	29,053	18,324
322-4599 Mkt Value - Gain/Loss	(7,182)	8,078	0	(896)	0	0
<b>Total - Low/Mod Income Housing Fd</b>	<b>255,338</b>	<b>67,031</b>	<b>23,924</b>	<b>29,740</b>	<b>37,165</b>	<b>22,824</b>
<b>Water</b>						
411-4501 Interest Earnings	318,646	571,453	120,000	0	600,000	700,000
411-4502 Bond Interest Earnings	96,508	138,144	85,000	0	85,000	0
411-4521 Sale of Property	0	193	0	0	0	0
411-4522 Water Rights	935,700	575,700	570,000	570,000	570,000	570,000
411-4525 Water Impact Fees	232,877	13,250	100,000	0	0	0
411-4599 Mkt Value - Gain/Loss	(213,010)	242,404	0	(29,394)	0	0
411-4771 NPDES Inspections	0	6,268	0	23,158	25,000	0
411-4773 Utility Service	19,252,700	19,017,906	19,521,914	15,720,611	18,920,612	19,500,000
411-4774 Utility Connections	14,949	17,094	16,198	11,783	13,000	15,000
411-4775 Meter Installation	48,106	24,810	275,532	43,835	50,000	50,000
411-4776 Penalties	257,497	237,634	242,793	157,615	157,615	225,000
411-4907 Energy Reimbursements	10,892	0	10,000	0	0	10,000
411-4950 Cash Over/Short	(209)	(217)	0	0	0	0
411-4981 Bond Premium	58,569	58,569	0	0	0	0
411-4995 Miscellaneous Revenues	19,820	6,014	11,000	7,745	8,000	8,000
411-4999 Transfers-In	203,595	271,404	203,595	0	203,595	0
<b>Total - Water Fund</b>	<b>21,236,640</b>	<b>21,180,626</b>	<b>21,156,032</b>	<b>16,505,352</b>	<b>20,632,822</b>	<b>21,078,000</b>
<b>Sewer</b>						
412-4342 Industrial Waste Permits	154,282	135,539	158,000	11,413	130,000	130,000
412-4501 Interest Earnings	19,803	31,522	5,500	0	0	0
412-4599 Mkt Value - Gain/Loss	(13,708)	15,329	0	(1,621)	0	0
412-4773 Utility Service	1,194,121	1,161,574	1,172,748	962,815	1,150,000	1,170,000
412-4777 Utility City Statement Fee	1,477	1,408	1,525	1,129	1,289	1,350
<b>Total - Sewer Fund</b>	<b>1,355,976</b>	<b>1,345,372</b>	<b>1,337,773</b>	<b>973,736</b>	<b>1,281,289</b>	<b>1,301,350</b>



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ACCOUNT DESCRIPTION	ACTUAL REVENUES 2017-18	ACTUAL REVENUES 2018-19	AMENDED REVENUES 2019-20	ACTUAL REVENUES AS OF 6-12-20	YEAR-END ESTIMATES 2019-20	ESTIMATED REVENUES 2020-21
<b>Refuse</b>						
413-4501 Interest Earnings	11,690	18,712	3,750	0	20,000	21,000
413-4599 Mkt Value - Gain/Loss	(7,777)	8,740	0	(963)	0	0
413-4606 Used Oil Block Grant	22,397	26,693	20,000	0	0	0
413-4607 Beverage Container Grant	14,355	42,157	17,000	0	0	0
413-4773 Refuse Billings	3,850,521	3,949,048	4,012,351	3,384,675	4,034,675	4,034,675
413-4777 Utility City Statement Fee	5,495	5,572	5,600	4,702	5,600	5,700
<b>Total - Refuse Fund</b>	<b>3,896,681</b>	<b>4,050,923</b>	<b>4,058,701</b>	<b>3,388,414</b>	<b>4,060,275</b>	<b>4,061,375</b>
<b>Insurance</b>						
511-4501 Interest Earnings	93,330	142,022	50,000	0	0	0
511-4599 Mkt Value - Gain/Loss	(63,065)	70,371	0	(7,305)	0	0
511-4901 Administrative Allocation	3,640,727	3,645,220	3,084,984	0	3,080,146	3,080,146
511-4905 Settlements/Ins Recoveries	5,098	97,045	0	0	0	0
511-4995 Misc Revenue	0	2,450	0	0	0	0
<b>Total - Insurance Fund</b>	<b>3,676,089</b>	<b>3,957,108</b>	<b>3,134,984</b>	<b>(7,305)</b>	<b>3,080,146</b>	<b>3,080,146</b>
<b>Fleet Management</b>						
521-4501 Interest Earnings	(98)	78	0	0	0	0
521-4599 Mkt Value - Gain/Loss	(78)	0	0	0	0	0
521-4901 Administrative Allocation	1,572,279	1,576,762	1,693,304	0	1,694,992	1,694,992
521-4903 Misc Reimbursement	860	0	0	0	0	0
<b>Total - Fleet Management Fund</b>	<b>1,572,964</b>	<b>1,576,840</b>	<b>1,693,304</b>	<b>0</b>	<b>1,694,992</b>	<b>1,694,992</b>
<b>Information Systems</b>						
522-4501 Interest Earnings	9,319	10,858	4,200	(559)	8,000	8,000
522-4599 Mkt Value - Gain/Loss	(6,304)	6,863	0	0	0	0
522-4901 Administrative Allocation	739,252	741,640	1,079,371	0	1,079,760	1,079,760
522-4903 Misc Reimbursements	594	0	0	0	0	0
<b>Total - Information Systems Fund</b>	<b>742,861</b>	<b>759,361</b>	<b>1,083,571</b>	<b>(559)</b>	<b>1,087,760</b>	<b>1,087,760</b>
<b>Capital Asset &amp; Equipment Replacement</b>						
523-4501 Interest Earnings	56,459	79,001	21,000	0	80,000	80,000
523-4599 Mkt Value - Gain/Loss	(33,088)	37,152	0	(4,064)	0	0
523-4901 Administrative Allocation	245,003	0	0	0	0	0
523-4915 CAER Allocation	577,302	77,302	629,079	0	564,039	564,039
523-4999 Transfers-In	3,929,504	0	0	0	0	0
<b>Total - CAER Fund</b>	<b>4,775,179</b>	<b>193,455</b>	<b>650,079</b>	<b>(4,064)</b>	<b>644,039</b>	<b>644,039</b>
<b>Building &amp; Infrastructure Maintenance</b>						
524-4501 Interest Earnings	28,256	29,624	10,500	0	20,000	15,000
524-4599 Mkt Value - Gain/Loss	(16,560)	18,083	0	(1,524)	0	0
524-4999 Transfers-In	2,000,000	0	0	0	0	0
<b>Total - BIM Fund</b>	<b>2,011,696</b>	<b>47,707</b>	<b>10,500</b>	<b>(1,524)</b>	<b>20,000</b>	<b>15,000</b>
<b>Successor Agency Debt Service</b>						
611-4111 AB x1 26 ROPS RPTTF	6,060,414	5,486,292	5,344,089	2,395,492	5,344,089	5,344,089
611-4502 Bond Interest Earnings	17,944	35,289	20,000	0	20,000	20,000
611-4981 Bond Premium	384,658	384,658	384,658	0	384,658	384,658
<b>Total - SA Debt Service Fund</b>	<b>6,463,016</b>	<b>5,906,239</b>	<b>5,748,747</b>	<b>2,395,492</b>	<b>5,748,747</b>	<b>5,748,747</b>
<b>Ardine Assessment District</b>						
621-4999 Transfers-In	26,087	0	0	0	0	0
<b>Total - Ardine Assessment Dist Fund</b>	<b>26,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - All Other Funds</b>	<b>84,261,559</b>	<b>82,352,271</b>	<b>128,229,490</b>	<b>41,584,868</b>	<b>64,385,165</b>	<b>65,357,530</b>
<b>Grand Total - All Funds</b>	<b>138,171,105</b>	<b>135,334,291</b>	<b>179,947,067</b>	<b>74,182,680</b>	<b>112,869,972</b>	<b>113,329,091</b>