



## SOUTH GATE BUDGET SUBCOMMITTEE MEETING AGENDA

Tuesday, February 19, 2019 at 5:00 p.m.

### Call To Order/Roll Call

**CALL TO ORDER**      Maria Belen Bernal, Mayor  
**ROLL CALL**            Carmen Avalos, City Clerk

### SUBCOMMITTEE MEMBERS

Maria Belen Bernal, Mayor  
Al Rios, Council Member  
Greg Martinez, City Treasurer  
Jackie Acosta, Director of Administrative Services  
Kim Sao, Deputy Director of Administrative Services

### Recording Secretary

Carmen Avalos, City Clerk

### Meeting Compensation Disclosure

Pursuant to Government Code Section 54952.3: Disclosure of compensation for meeting attendance by the Budget Subcommittee is \$0 monthly regardless of the amount of meetings.

### 1. Department Presentations

The Budget Subcommittee Members will consider hearing a presentation on operations by department director's. (ADMIN SVCS)

Documents:

[ITEM 1 REPORT 021919.PDF](#)

### 2. Property Tax Dollar Breakdown

The Budget Subcommittee Members will consider receiving and filing information on how each dollar of property tax collected by the County Los Angeles is distributed and what other Cities receive as their share of each property tax dollar. (ADMIN SVCS)

Documents:

[ITEM 2 REPORT 021919.PDF](#)

### **3. Transaction Taxes**

The Budget Subcommittee Members will consider receiving and filing the staff report on transaction taxes in other Gateway Cities. (ADMIN SVCS)

Documents:

[ITEM 3 REPORT 021919.PDF](#)

### **Adjournment**

I, Carmen Avalos, City Clerk, certify that a true and correct copy of the foregoing Meeting Agenda was posted February 14, 2019 at 6:20 p.m., as required by law.

Carmen Avalos,  
City Clerk

Materials related to an item on this Agenda submitted to the City Council after distribution of the agenda packet are available for public inspection in the City Clerk's Office

8650 California Avenue, South Gate, California 90280  
(323) 563-9510 \* fax (323) 563-5411 \* [www.cityofsouthgate.org](http://www.cityofsouthgate.org)

In compliance with the American with Disabilities Act, if you need special assistance to participate in the City Council Meetings, please contact the Office of the City Clerk.

Notification 48 hours prior to the City Council Meeting will enable the City to make reasonable arrangements to assure accessibility.



*City of South Gate*  
*Budget Subcommittee*  
*February 19, 2019*


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## **STAFF REPORT**

### **AGENDA ITEM NO. 1**

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**TO:** Budget Subcommittee

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

**SUBJECT:** Departmental Presentations on Departmental Operations

**PURPOSE:** To provide the Subcommittee Members with a more in depth look at the day-to-day operations of each department and the opportunity to ask questions.

**RECOMMENDED ACTION:** Hear the department director's presentations.

**BACKGROUND:** Early on in the development of the Budget Subcommittee, the Subcommittee members stated that they would like to know more about the day-to-day operations of each department to gain a better understanding of the hands-on, everyday work that the staff are doing. Therefore, staff had notified the department directors that they would be asked to make such presentations at an upcoming Subcommittee meeting. The February, March and April meetings have been set for these presentations. At this February meeting, the Parks & Recreation and Police Departments will provide their presentations. At the March meeting, Community Development and Public Works will provide their presentations, and at the April meeting, the Administrative Services Department will provide their presentation.

**ATTACHMENT:** None.



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*City of South Gate*  
*Budget Subcommittee*  
*February 12, 2019*

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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:** Property Tax Dollar Breakdown & Share of Property Tax Dollars in Other Cities

**PURPOSE:** To provide further information about how each dollar of property tax collected by the County of Los Angeles is distributed and what other Cities receive as their share of each property tax dollar.

**RECOMMENDED ACTION:** Receive and file the staff report.

**BACKGROUND:** Every year, property owners are required to pay property taxes to the County of Los Angeles. Property taxes are levied based on the Assessed Valuation (AV) of each property. The property tax rate is 1% of the AV. Those property taxes collected by the County are then distributed to many different entities. The attached bar graph provides a breakdown of how each property tax dollar the County receives from properties in South Gate is distributed.

As a simple example, a property in South Gate that has an assessed valuation of \$300,000.00 would have a property tax of \$3,000.00 levied against their property. The property owner is sent a property tax bill and is required to pay that \$3,000.00 in two installments due on November 1<sup>st</sup> and then the following February 1<sup>st</sup>. Property taxes become delinquent if not paid by December 10<sup>th</sup> and the following April 10<sup>th</sup>. The way the \$3,000.00 is then distributed by the County is in accordance with the bar graph provided in Attachment No. 1. A chart converting the percentages shares in to actual dollars is provided on the next page.



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<b>Agency</b>	<b>Share of Each Dollar</b>	<b>Amount</b>
Los Angeles County	\$0.2658	\$797.40
Los Angeles Unified School District	\$0.2058	\$617.40
Los Angeles Consolidated Fire District	\$0.1624	\$487.20
Educational Revenue Augmentation Fund Impound	\$0.1391	\$417.30
Educational Revenue Augmentation Fund	\$0.0763	\$228.90
City of South Gate (Tax District #1)	\$0.0615	\$184.50
Los Angeles City Community College District	\$0.0280	\$84.00
Los Angeles County Library	\$0.0212	\$63.60
County Sanitation District No. 1 Operating	\$0.01395	\$41.85
Los Angeles County Flood Control Maintenance	\$0.00870	\$26.10
Los Angeles County Forester Fire Warden	\$0.00644	\$19.32
Los Angeles Children's Center Fund	\$0.00338	\$10.14
Children's Instil. Tuition Fund	\$0.00260	\$7.80
LA County Flood Dr. Imp. District Maintenance	\$0.00154	\$4.62
County School Services	\$0.00131	\$3.93
Develop. Center Handicapped Minor – LAUSD	\$0.00116	\$3.48
Greater LA County Vector Control	\$0.00033	\$0.99
LA Community College Children's Center Fund	\$0.00029	\$0.87
Water Replenishment District of Southern California	\$0.00016	\$0.48
LA County Accumulation Capital Outlay	\$0.00011	\$0.33
County School Service Fund – Los Angeles	\$0.00001	\$0.03
<b>Total</b>	<b>\$1.00008</b>	<b>\$3,000.24</b>

Attachment No. 2 is listing of Los Angeles County cities and their share of each \$1.00 of property tax dollar paid by the property owners in their cities. As you can see, the City of Los Angeles gets \$0.2629 (26.29%) of each property tax dollar, whereas the City of South Gate only gets \$0.0615 of each property tax dollar paid by South Gate property tax owners. Again, that is because the City of South Gate is a no/low property tax city.

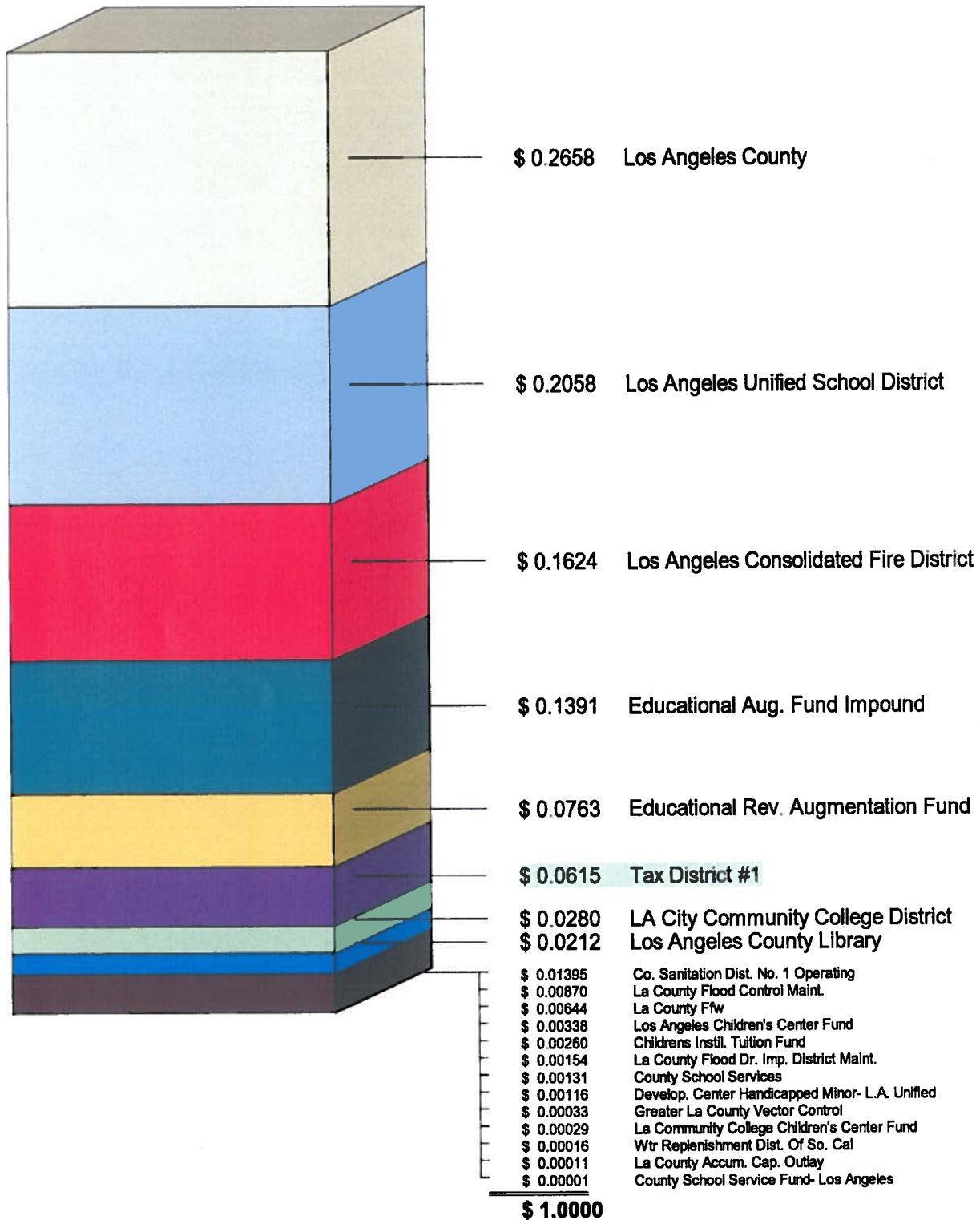
We have discussed at previous meetings what it means to be a no/low property tax city and how the City of South Gate came to be one. Staff will be providing a detailed staff report at the next Budget Subcommittee meeting on Property Taxes to go over all the details of how property taxes are assessed, distributed and how Prop. 13 affected property taxes.

**ATTACHMENTS:**

- 1) City of South Gate – Property Tax Dollar Breakdown
- 2) LA County – General Levy Share



# THE CITY OF SOUTH GATE PROPERTY TAX DOLLAR BREAKDOWN



ATI (Annual Tax Increment) Ratios for Tax Rate Area 00664, Excluding Redevelopment Factors & Additional Debt Service

Data Source: Los Angeles County Assessor 2018/19 Annual Tax Increment Tables

Prepared On 12/28/2018 By MV

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone



# LOS ANGELES COUNTY - 2018/19

## REPRESENTATIVE GENERAL LEVY SHARE ESTIMATE

Estimate of City Representative Share of the General Levy

City	City Rate*	Other Rates*	Total	City	City Rate*	Other Rates*	Total
Los Angeles	0.2629		0.2629	Hawthorne	0.0948		0.0948
South Pasadena	0.2400		0.2400	La Mirada	0.0671	0.0276	0.0947
San Marino	0.2364		0.2364	Rosemead	0.0668	0.0271	0.0939
Pomona	0.2335		0.2335	Temple City	0.0666	0.0271	0.0937
Sierra Madre	0.2191		0.2191	Norwalk	0.0663	0.0263	0.0925
Long Beach	0.2166		0.2166	Duarte	0.0689	0.0233	0.0922
Pasadena	0.2109		0.2109	Bell Gardens	0.0920		0.0920
Hermosa Beach	0.2030		0.2030	Pico Rivera	0.0667	0.0225	0.0892
Burbank	0.1847		0.1847	Westlake Village	0.0639	0.0240	0.0879
La Verne	0.1816		0.1816	Cerritos	0.0680	0.0193	0.0873
West Hollywood	0.1639	0.0148	0.1787	Santa Clarita	0.0592	0.0274	0.0866
Monrovia	0.1744		0.1744	Hidden Hills	0.0588	0.0220	0.0808
Beverly Hills	0.1742		0.1742	Industry	0.0794		0.0794
Avalon	0.1665		0.1665	Huntington Park	0.0735		0.0735
Redondo Beach	0.1654		0.1654	Vernon	0.0728		0.0728
Alhambra	0.1443	0.0199	0.1643	Whittier	0.0717		0.0717
Monterey Park	0.1578		0.1578	Malibu	0.0704		0.0704
Covina	0.1541		0.1541	Commerce	0.0679		0.0679
Azusa	0.1492		0.1492	Signal Hill	0.0678		0.0678
Manhattan Beach	0.1462		0.1462	Carson	0.0674		0.0674
San Fernando	0.1456		0.1456	Paramount	0.0672		0.0672
Inglewood	0.1409		0.1409	La Cañada Flintridge	0.0670		0.0670
Downey	0.1397		0.1397	Rolling Hills Estates	0.0669		0.0669
Santa Monica	0.1393		0.1393	South El Monte	0.0667		0.0667
West Covina	0.1351	0.0031	0.1382	Bellflower	0.0666		0.0666
Glendale	0.1357		0.1357	Artesia	0.0665		0.0665
Calabasas	0.0472	0.0820	0.1292	Lawndale	0.0662		0.0662
Torrance	0.1220		0.1220	Lancaster	0.0661		0.0661
Baldwin Park	0.0952	0.0254	0.1206	Cudahy	0.0659		0.0659
Claremont	0.1142		0.1142	Rolling Hills	0.0649		0.0649
Palos Verdes Estates	0.1130		0.1130	Maywood	0.0639		0.0639
Lynwood	0.1130		0.1130	Rancho Palos Verdes	0.0637		0.0637
Gardena	0.1116		0.1116	El Segundo	0.0632		0.0632
San Gabriel	0.1064		0.1064	Santa Fe Springs	0.0625		0.0625
Culver City	0.1043		0.1043	South Gate	0.0615		0.0615
Palmdale	0.0662	0.0374	0.1037	Bradbury	0.0614		0.0614
Lomita	0.0666	0.0361	0.1026	Agoura Hills	0.0585		0.0585
Irwindale	0.1009		0.1009	Lakewood	0.0584		0.0584
La Puente	0.0658	0.0349	0.1007	Hawaiian Gardens	0.0560		0.0560
Compton	0.1004		0.1004	Bell	0.0537		0.0537
La Habra Heights	0.1004		0.1004	Walnut	0.0520		0.0520
San Dimas	0.0658	0.0335	0.0993	Diamond Bar	0.0519		0.0519
Montebello	0.0986		0.0986	<b>County Average:</b>	<b>0.1055</b>	<b>0.0061</b>	<b>0.1116</b>
El Monte	0.0984		0.0984				
Glendora	0.0982		0.0982				
Arcadia	0.0960		0.0960				

\*The City tax rate is based on the largest non-redevelopment Tax Rate Area in each city; other rates include city-governed overlaying districts such as lighting or maintenance districts.



*City of South Gate*  
*Budget Subcommittee*  
*February 12, 2019*


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## **STAFF REPORT**

### **AGENDA ITEM NO. 3**

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**TO:** Budget Subcommittee

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

**SUBJECT:** Transaction Taxes in other Gateway Cities

**PURPOSE:** To provide a listing of other Gateway Cities that have had transaction taxes (a local sales tax) passed and the amount of the tax.

**RECOMMENDED ACTION:** Receive and file the staff report.

**BACKGROUND:** At the last Budget Subcommittee meeting, Subcommittee Member Rios asked for a list of the other Gateway Cities that have received voter approval for a transaction tax (a local sales tax). The list is provided below:

<b>City</b>	<b>Local Sales Tax</b>
Avalon	½ cent
Commerce	½ cent
Compton	1 cent
Cudahy	¾ cent
Downey	½ cent
Huntington Park	¾ cent
Long Beach	1 cent
Lynwood	1 cent
Pico Rivera	1 cent
Santa Fe Springs	1 cent
South Gate	1 cent

**ATTACHMENTS:** None.