



SOUTH GATE BUDGET SUBCOMMITTEE MEETING AGENDA

Tuesday, August 18, 2020 at 5:00 p.m.

TELECONFERENCE INFORMATION

DIAL-IN-NUMBER: 1 (669) 900-6833

MEETING ID: 829 0565 1042 #

<https://us02web.zoom.us/j/82905651042>

Call To Order/Roll Call

CALL TO ORDER

Al Rios, Vice Mayor

ROLL CALL

Carmen Avalos, City Clerk

SUBCOMMITTEE MEMBERS

Vice Mayor Al Rios

City Clerk

Council Member Maria del Pilar
Avalos

Carmen Avalos

City Treasurer Greg Martinez

Administration Services

Director Jackie Acosta

Deputy Director Kim
Sao

COVID 19 Meeting Procedures

Pursuant to Governor Newsom's Executive Order N-29-20, dated March 17, 2020, members of the South Gate City Council, staff, and the public will participate in the August 18, 2020 meeting via a teleconference. To avoid exposure to COVID-19 this meeting will be held with City Council Members participating via teleconference by calling Dial-in-Number: 1 (669) 900-

6833 and Meeting ID: 829 0565 1042
and <https://us02web.zoom.us/j/82905651042>

Additionally, you may submit your comments electronically by emailing the City Clerk at cavalos@sogate.org.

Procedure for Participation:

Any person wanting to participate may request to “speak” on an agenda item. Once acknowledged and authorized by the Mayor the person may speak. Alternatively, any person may submit comments on an item electronically by emailing cavalos@sogate.org. Submissions by email must be received 30 minutes prior to the posted start time of the meeting if emailing subject.

Subject line should read: **COMMENTS FOR ITEM _____, MEETING OF AUGUST 18, 2020**

Please note, you will enter the meeting muted, but if you want to comment on an Agenda Item or during the public comment portion of the Agenda, raise your hand or press *9 at the appropriate time indicated by the Mayor. When you are selected to speak, you will hear that you are unmuted, this is the time to make your public comments. Your patience with these changes is appreciated as the City adjusts to new ways of conducting business during the COVID-19 pandemic. Thank you.

Accessibility: Reasonable accommodations for individuals with disabilities will be handled on a case-by-case basis and in accordance with the Americans with Disabilities Act and Governor Newsom’s Executive Order N-29-20. Please call the Office of the City Clerk at 323.563.9510.

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. Sources Of City Revenues

The Budget Subcommittee will consider reviewing and discussing sources of City revenues. (ADMIN SRVS)

Documents:

[ITEM 1 REPORT 08182020.PDF](#)

2. Potential New And/Or Increased Revenues

The Budget Subcommittee will consider reviewing and discussing potential new and/or increased revenues. (ADMIN SRVS)

Documents:

[ITEM 2 REPORT 08182020.PDF](#)

Adjournment

I, Carmen Avalos, City Clerk, certify that a true and correct copy of the foregoing Meeting Agenda was posted August 13, 2020 at 5:55 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

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
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)



Recycled Paper

**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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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 (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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ACCOUNT DESCRIPTION	FUNDING SOURCE	WHO PAYS IT	YEAR-END ESTIMATES 2019-20	ESTIMATED REVENUES 2020-21
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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ACCOUNT DESCRIPTION	FUNDING SOURCE	WHO PAYS IT	YEAR-END ESTIMATES 2019-20	ESTIMATED REVENUES 2020-21
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

**CITY OF SOUTH GATE
FY 2020-21 PROPOSED BUDGET
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ACCOUNT DESCRIPTION	FUNDING SOURCE	WHO PAYS IT	YEAR-END ESTIMATES 2019-20	ESTIMATED REVENUES 2020-21
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

**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
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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FY 2020-21 PROPOSED BUDGET
REVENUE DETAIL**

ACCOUNT DESCRIPTION	FUNDING SOURCE	WHO PAYS IT	YEAR-END ESTIMATES 2019-20	ESTIMATED REVENUES 2020-21
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	Local	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



City of South Gate
Budget Subcommittee
August 18, 2020

STAFF REPORT

AGENDA ITEM NO. 2

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
General Fund							
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
	Total Property Tax	12,666,220	13,335,824	13,457,808	8,131,400	13,636,755	13,909,489
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
	Total - Taxes	38,966,081	41,152,646	41,384,295	25,559,671	37,908,977	37,768,512
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
	Total - Permits	1,443,497	1,355,596	1,336,941	1,783,276	1,891,056	1,629,424
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
	Total - Fines & Forfeitures	1,009,431	1,296,563	1,314,884	1,139,211	1,265,941	1,273,974
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
	Total - Use of Money & Property	1,102,250	1,672,319	1,288,917	1,510,233	1,790,369	1,785,764

**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
General Fund (Cont.)						
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
Total - Intergovernmental	433,749	328,896	216,337	139,706	191,612	480,907
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
Total - Fees & Charges	2,313,014	2,538,836	2,503,179	1,679,886	1,700,814	1,968,254
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
Total - Other Revenues	8,641,524	4,637,162	3,673,023	785,828	3,736,038	3,064,726
Total - General Fund	53,909,546	52,982,020	51,717,577	32,597,812	48,484,807	47,971,561

**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
Traffic Safety						
211-4401 Vehicle Code Fines	115,479	146,708	129,379	70,651	96,651	100,000
Total - Traffic Safety Fund	115,479	146,708	129,379	70,651	96,651	100,000
Gas Tax						
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
Total - Gas Tax Fund	2,142,094	1,884,918	1,993,025	1,861,313	2,215,314	2,180,000
TDA Bikeway						
213-4655 TDA Bikeway	27	195,646	265,140	0	0	142,364
Total - TDA Bikeway Fund	27	195,646	265,140	0	0	142,364
Street Sweeping						
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
Total - Street Sweeping Fund	684,170	713,254	722,275	576,565	692,774	702,575
Road Repair & Accountability Act (SB1)						
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
Total - Road Repair & Acct Act Fund	578,450	1,926,768	1,978,164	1,322,198	1,891,471	1,832,672
CASp Certification & Training						
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
Total - CASp Cert & Training Fund	20,765	15,451	10,000	(24)	17,750	17,750
Measure W Stormwater						
217-4117 Measure W Stormwater	0	0	1,000,000	0	0	1,000,000
Total - Measure W Stormwater Fund	0	0	1,000,000	0	0	1,000,000
Prop A Transit						
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
Total - Prop A Transit Fund	2,286,708	2,484,922	2,509,688	1,832,920	2,376,822	2,365,163

**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
Prop C Transit						
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
Total - Prop C Transit Fund	1,554,497	1,767,469	1,729,818	1,381,074	1,695,387	1,695,387
SCAQMD						
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
Total - SCAQMD Fund	126,816	140,612	131,613	109,924	172,384	122,384
Measure R Transit						
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
Total - Measure R Transit Fund	1,246,065	1,374,416	1,299,863	1,032,622	1,307,802	1,314,802
Measure M Transit						
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
Total - Measure M Transit Fund	1,048,255	1,420,098	1,441,369	1,165,934	1,375,285	1,407,285
Law Enforcement Grants						
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
Total - Law Enforce. Grants Fund	374,664	425,282	621,191	209,032	292,219	420,000
Asset Forfeiture						
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 (OCDETF)	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
Total - Asset Forfeiture Fund	511,369	1,736,961	1,034,000	952,563	1,187,000	1,120,000

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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
Housing Authority							
241-4501	Interest Earnings	5,823	6,689	500	4,791	5,500	5,500
241-4540	Housing Assistance Pmts	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
Total - Housing Authority Fund		4,416,665	4,735,597	4,709,000	3,670,837	4,857,352	4,898,640
HOME Program							
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
Total - HOME Program Fund		575,826	321,805	525,000	381,497	503,632	675,000
CDBG							
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
Total - CDBG Fund		1,779,177	1,244,388	2,762,188	254,550	2,731,361	1,413,000
Street Lighting & Landscaping							
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
Total - Street Lighting & Landsc Fund		2,021,085	2,019,276	2,058,929	1,714,356	2,002,948	2,005,360
Federal & State Grants							
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
Total - Federal & State Grants Fund		5,076,096	6,788,012	2,156,250	401,437	401,437	0
UDAG							
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
Total - UDAG Fund		(1,438)	13,448	2,700	(462)	5,000	4,000
Public Access Corp.							
263-4501	Interest Earnings	1,160	1,394	0	0	0	0
263-4599	Mkt Value - Gain/Loss	(886)	958	0	(72)	0	0
Total - Public Access Corp. Fund		274	2,352	0	(72)	0	0

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Park Enhancement Fund						
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
Total - Park Enhancement Fund	482,811	267,285	247,752	251,780	207,775	301,345
Measure A (Park Improvements)						
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
Total - Measure A (Park Improv) Fund	0	0	262,500	0	0	262,500
Capital Improvements						
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
Total - Capital Improvements Fund	12,934,824	13,154,539	60,768,876	1,094,410	1,094,410	2,200,000
Successor Agency						
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
Total - Successor Agency Fund	274,353	488,402	973,156	22,480	973,156	443,070
Low/Mod Income Housing						
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
Total - Low/Mod Income Housing Fd	255,338	67,031	23,924	29,740	37,165	22,824
Water						
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
Total - Water Fund	21,236,640	21,180,626	21,156,032	16,505,352	20,632,822	21,078,000
Sewer						
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
Total - Sewer Fund	1,355,976	1,345,372	1,337,773	973,736	1,281,289	1,301,350

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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
Refuse						
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
Total - Refuse Fund	3,896,681	4,050,923	4,058,701	3,388,414	4,060,275	4,061,375
Insurance						
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
Total - Insurance Fund	3,676,089	3,957,108	3,134,984	(7,305)	3,080,146	3,080,146
Fleet Management						
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
Total - Fleet Management Fund	1,572,964	1,576,840	1,693,304	0	1,694,992	1,694,992
Information Systems						
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
Total - Information Systems Fund	742,861	759,361	1,083,571	(559)	1,087,760	1,087,760
Capital Asset & Equipment Replacement						
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
Total - CAER Fund	4,775,179	193,455	650,079	(4,064)	644,039	644,039
Building & Infrastructure Maintenance						
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
Total - BIM Fund	2,011,696	47,707	10,500	(1,524)	20,000	15,000
Successor Agency Debt Service						
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
Total - SA Debt Service Fund	6,463,016	5,906,239	5,748,747	2,395,492	5,748,747	5,748,747
Ardine Assessment District						
621-4999 Transfers-In	26,087	0	0	0	0	0
Total - Ardine Assessment Dist Fund	26,087	0	0	0	0	0
Total - All Other Funds	84,261,559	82,352,271	128,229,490	41,584,868	64,385,165	65,357,530
Grand Total - All Funds	138,171,105	135,334,291	179,947,067	74,182,680	112,869,972	113,329,091