

CITY OF TEMPLE CITY  
ANNUAL BUDGET  
FY 2010 - 2011

# REVENUE SECTION

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**CITY OF TEMPLE CITY  
ANNUAL BUDGET  
FY 2010-2011**

**ESTIMATED REVENUE FUNDS - BY SOURCE**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Budget 2010-11	Budget % Change
<b><u>GENERAL FUND</u></b>					
<b>TAXES</b>					
Real Estate Transfer Tax 01-810-32-3201	91,886	98,000	117,000	100,000	2.0%
Sales and Use Tax 01-810-32-3205	1,198,655	990,000	1,106,180	1,046,250	5.7%
In Lieu Sales Tax 01-810-32-3206	477,240	334,820	334,820	378,750	13.1%
Franchise Fees 01-810-32-3207	581,526	530,000	515,000	500,000	-5.7%
Transient Occupancy Tax 01-810-32-3209	41,536	30,000	33,000	30,000	0.0%
Property Tax Allocation 01-810-32-3211	2,151,671	1,620,000	1,600,000	1,842,000	13.7%
	<u>4,542,514</u>	<u>3,602,820</u>	<u>3,706,000</u>	<u>3,897,000</u>	<u>8.2%</u>
<b>LICENSES AND PERMITS</b>					
Business License Fees 01-820-33-3301	149,576	150,000	150,000	150,000	0.0%
Building Permit Fees 01-820-33-3303	544,602	650,000	622,750	650,000	0.0%
Parking Permit Fees 01-820-33-3305	59,059	53,000	55,000	35,000	-34.0%
Animal License Fees 01-820-33-3307	62,736	60,000	62,500	62,000	3.3%
Vehicle Impound Fees 01-820-33-3309	42,424	35,000	25,000	50,000	42.9%
Temp Parking Permit Fees 01-820-33-3311	72,761	60,000	71,250	65,000	8.3%
Code Enforcement Fees 01-820-33-3313	11,808	11,000	10,000	10,000	-9.1%
In Lieu Parking Fees 01-820-33-3315	7,250	2,250	2,250	-	-100.0%
	<u>950,215</u>	<u>1,021,250</u>	<u>998,750</u>	<u>1,022,000</u>	<u>0.1%</u>
<b>INTERGOVERNMENTAL</b>					
In Lieu Tax 01-830-34-3401	121,355	60,000	60,000	92,750	54.6%
Intergovernmental 01-830-34-3428	-	505,250	446,900	-	-100.0%
In Lieu VLF 01-830-34-3430	2,930,533	2,968,540	2,968,540	2,909,000	-2.0%
State Mandated Reimbursement 01-830-34-3405	-	-	-	-	-
	<u>3,051,888</u>	<u>3,533,790</u>	<u>3,475,440</u>	<u>3,001,750</u>	<u>-15.1%</u>
<b>CHARGES FOR SERVICES</b>					
Shared Maintenance Charges 01-840-35-3501	3,450	3,500	3,540	3,620	3.4%
Zoning Fees 01-840-35-3503	36,456	30,000	28,000	25,000	-16.7%
Recreation Fees 01-840-35-3505	578,748	450,000	453,450	497,220	10.5%
Plan Check Fees 01-840-35-3508	22,384	25,000	5,750	25,000	0.0%
Facility Rental Fees 01-840-35-3510	21,322	19,750	20,000	18,500	-6.3%
	<u>662,360</u>	<u>528,250</u>	<u>510,740</u>	<u>569,340</u>	<u>7.8%</u>
<b>FINES, FORFEITURES AND PENALTIES</b>					
Court Fines 01-850-36-3601	287,575	540,000	500,000	580,000	7.4%

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<b>USE OF MONEY</b>					
Interest-LAIF 01-860-37-3701	463,347	225,000	120,000	100,000	-55.6%
Interest - Others 01-860-37-3703	193,138	150,000	180,000	180,000	20.0%
Interest- CD 01-860-37-3704	37,958	25,000	85,000	85,000	240.0%
	<u>694,444</u>	<u>400,000</u>	<u>385,000</u>	<u>365,000</u>	<u>-8.8%</u>
<b>OTHER</b>					
AB939 Reimbursement 01-870-38-3807	8,203	8,000	8,000	7,500	-6.3%
Recyclable Revenue 01-870-38-3809	29,952	25,000	25,000	25,000	0.0%
Rental Income 01-870-38-3811	80,794	78,000	65,000	60,000	-23.1%
Sale of City Property 01-870-38-3813	100	-	-	-	-
Other Reimbursement 01-870-38-3815	145,537	100,000	100,000	90,000	-10.0%
Donations 01-870-38-3816	-	-	14,000	-	-
Sundry 01-870-38-3817	3,561	3,000	1,000	1,000	-66.7%
CRA Admin Reimb 01-870-38-3818	-	90,000	120,000	261,450	190.5%
L/LD Admin Reimb 01-870-38-3819	117,667	-	6,000	6,300	-
	<u>385,814</u>	<u>304,000</u>	<u>339,000</u>	<u>451,250</u>	<u>48.4%</u>
<b>TOTAL GENERAL FUND REVENUE</b>	<b><u>10,574,810</u></b>	<b><u>9,930,110</u></b>	<b><u>9,914,930</u></b>	<b><u>9,886,340</u></b>	<b><u>-0.4%</u></b>
<b><u>SPECIAL REVENUE FUNDS</u></b>					
TRAFFIC SAFETY 11-850-36-3602	111,478	110,000	86,900	115,000	4.5%
SLESF STATE COPS GRANT (BRULTE) 13-830-34-3402	100,000	100,000	100,000	100,000	0.0%
INTEREST 13-860-37-3701	589	100	80	80	-20.0%
	<u>100,589</u>	<u>100,100</u>	<u>100,080</u>	<u>100,080</u>	<u>0.0%</u>
PROP A TRANSPORTATION 15-830-34-3406	514,974	525,000	434,200	481,700	-8.2%
BUS PASS SALES 15-840-35-3507	175,788	201,000	140,600	150,000	-25.4%
INTEREST 15-860-37-3701	50,211	50,000	14,000	12,000	-76.0%
	<u>740,972</u>	<u>776,000</u>	<u>588,800</u>	<u>643,700</u>	<u>-17.0%</u>
PROP C TRANSPORTATION 16-830-34-3407	427,958	460,000	359,400	399,600	-13.1%
INTEREST 16-860-37-3701	67,294	65,000	21,700	19,000	-70.8%
	<u>495,252</u>	<u>525,000</u>	<u>381,100</u>	<u>418,600</u>	<u>-20.3%</u>

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USED OIL					
INTERGOVERNMENTAL	10,130	9,160	9,160	6,190	-32.4%
17-830-34-3428					
INTEREST-LAIF	166	100	60	50	-50.0%
17-860-37-3701					
	<u>10,296</u>	<u>9,260</u>	<u>9,220</u>	<u>6,240</u>	<u>-32.6%</u>
STATE OFFICE OF THE TRAFFIC SAFETY GRANT	10,000	-	10,000	-	-
19-830-34-3422					
GAS TAX 2105	191,632	195,000	190,350	543,045 *	178.5%
21-830-34-3408					
GAS TAX 2106	115,812	105,000	115,650	115,135	9.7%
21-830-34-3409					
GAS TAX 2107	255,052	240,000	253,580	252,450	5.2%
21-830-34-3410					
GAS TAX 2107.5	6,000	6,000	6,000	6,000	0.0%
21-830-34-3411					
INTEREST	3,746	2,500	2,500	2,000	-20.0%
21-860-37-3701					
	<u>572,241</u>	<u>548,500</u>	<u>568,080</u>	<u>918,630</u>	<u>67.5%</u>
TRAFFIC CONGESTION RELIEF	302,051	335,000	321,460	-	-100.0%
22-830-34-3419					
INTEREST	2,115	1,500	1,800	-	-100.0%
22-860-37-3701					
	<u>304,166</u>	<u>336,500</u>	<u>323,260</u>	<u>-</u>	<u>-100.0%</u>
PROP 1B	-	-	-	-	-
24-830-34-3424					
INTEREST	12,568	-	3,700	3,500	-
24-860-37-3701					
	<u>12,568</u>	<u>-</u>	<u>3,700</u>	<u>3,500</u>	<u>-</u>
ARRA	-	1,050,000	846,400	-	-100.0%
25-830-34-3435					
JAG Formula Fund	-	36,600	36,600	-	-100.0%
26-830-34-3440					
CDBG	717,302	279,340	279,340	322,505	15.5%
27-830-34-3412					
LOCAL TRANSPORTATION SB 821	17,856	32,700	32,700	-	-100.0%
28-830-34-3413					
INTEREST	893	-	-	-	-
28-860-37-3701					
	<u>18,749</u>	<u>32,700</u>	<u>32,700</u>	<u>-</u>	<u>-100.0%</u>
AIR QUALITY IMPROVEMENT	41,609	35,000	35,000	37,000	5.7%
29-830-34-3414					
INTEREST	64	50	75	50	0.0%
29-860-37-3701					
	<u>41,673</u>	<u>35,050</u>	<u>35,075</u>	<u>37,050</u>	<u>5.7%</u>
MEASURE R	-	183,770	183,700	299,700	63.1%
30-830-34-3436					
INTEREST	-	-	100	200	-
30-860-37-3701					
	<u>-</u>	<u>183,770</u>	<u>183,800</u>	<u>299,900</u>	<u>63.2%</u>

\* Included \$353,545 of Traffic Congestion Relief / Gas Tax Swap

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SEWER RECONSTRUCTION 33-840-35-3502	55,000	60,000	-	20,000	-66.7%
CONGESTION MANAGEMENT FEES 35-840-35-3506	2,618	3,000	3,740	3,000	0.0%
HIGHWAY SAFETY IMPROVEMENT PROGRAM 36-xxx-xx-xxxx	-	177,200	177,200	-	-100.0%
SURFACE TRANSPORTATION PROGRAM - LOCAL 37-xxx-xx-xxxx	-	-	-	641,710	-
1992 PARK BOND FUND 92/96 PARK BOND MAINT/SERVICE 41-830-34-3417	62,725	62,700	62,700	62,700	0.0%
1996 PARK BOND FUND 42-830-34-3416	-	-	45,315	-	-
STATE RECYCLING/LITTER FUNDS 43-830-34-3424	9,366	9,200	5,000	5,000	-45.7%
PARK ACQUISITION FUND 46-840-35-3504	14,500	12,000	14,000	12,000	0.0%
LIGHTING/LANDSCAPE DISTRICT ASSESSMENT FEES 47-810-32-3213	323,708	320,000	315,530	315,000	-1.6%
AD VALOREM TAX 47-810-32-3214	734,855	690,000	732,000	730,000	5.8%
INTEREST 47-860-37-3701	22,355	15,000	6,550	6,000	-60.0%
	<u>1,080,918</u>	<u>1,025,000</u>	<u>1,054,080</u>	<u>1,051,000</u>	<u>2.5%</u>
SAFE, ACCOUNTABLE, FLEXIBLE, EFFICIENT TRANSPORTATION EQUITY ACT: A LEGACY FOR USERS 48-xxx-xx-xxxx	-	-	-	719,920	-
<b>TOTAL SPECIAL REVENUE</b>	<u><b>4,360,412</b></u>	<u><b>5,371,920</b></u>	<u><b>4,847,090</b></u>	<u><b>5,380,535</b></u>	<u><b>0.2%</b></u>
TRUST FUND INTEREST-OTHERS 62-860-37-3703	3,502	2,500	3,000	2,500	0.0%
SELF INSURANCE FUND 65-870-38-3807	46,510	40,000	40,000	40,000	0.0%
<b>TOTAL ALL FUNDS</b>	<u><b>14,985,234</b></u>	<u><b>15,344,530</b></u>	<u><b>14,805,020</b></u>	<u><b>15,309,375</b></u>	<u><b>-0.2%</b></u>

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REVENUE FUNDS - USES AND SOURCES

There are basically two types of revenue funds maintained by the City - restricted and unrestricted. The restricted funds, such as Gas Tax and Traffic Safety, are derived from special revenues and may only be expended for specific purposes. The unrestricted General Fund may be used for any State or local purpose. Therefore, the overall financial well-being is reflected largely by the General Fund balance. It is in the interest of the City to spend restricted money when possible rather than unrestricted, thus leaving as much of the surplus as possible in the General Fund.

GENERAL FUND

The General Fund is the largest of all sources of revenue available to the City. The General Fund is composed of revenue derived from a number of areas, the major sources being Sales and Use Taxes, Property Taxes, In-Lieu Taxes, and interest on investments. Enabling legislation was passed in 1969 wherein the revenue received from the In-Lieu Tax, which was semi-restricted, is now considered a General Fund revenue source and may be used for any State or local purpose.

Sales and Use Tax

Estimated 2010-2011 - \$1,046,250

The Bradley-Burnes Uniform Local Sales and Use Tax Law of 1950 has provided one of the largest revenue sources available to local government. On all retail sales, the City receives one cent for every dollar spent in the City.

Property Tax Allocation

Estimated 2010-2011 - \$1,842,000

Pursuant to SB 709 (Ch. 1211, Statutes of 1989) "no and low-property-tax" cities receive a property tax transfer from the County by applying a tax rate of 7 cents per \$100 of the current assessed property value.

In-Lieu Tax

Estimated 2010-2011 - \$92,750

This fund is derived from revenue raised from motor vehicle license fees. It is an ad valorem tax and is in lieu of local property taxes on motor vehicles. A portion of the revenue raised by the State is distributed to cities on the basis of population. Payment to cities in 2010-2011 is estimated on a per capita basis.

Interest on Investments

Estimated 2010-2011 - \$365,000

The City's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to obtain the highest yield obtainable as long as investments meet the criteria established for safety and liquidity.

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SPECIAL REVENUE FUNDS

These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for limited purposes.

TRAFFIC SAFETY FUND

Estimated 2010-2011 - \$115,000

This fund consists of revenue received from fines and forfeitures for violation of the Motor Vehicle Code. This money can only be spent for the following: maintenance and construction of streets, traffic regulation and control devices, traffic enforcement, accident prevention services and equipment, compensation of crossing guards, and sidewalk construction, repair and maintenance.

PROP A TRANSPORTATION FUND

Estimated 2010-2011 - \$481,700

Proposition A, effective July 1, 1982, increased the County Sales Tax by one-half cent to provide funds for public transportation projects. Any unused funds may be exchanged for other cities' General Funds. Twenty-five percent of these funds are allocated to municipalities based on population. Cities have the year of receipt plus three additional years which to expend the funds.

PROP C TRANSPORTATION FUND

Estimated 2010-2011 - \$399,600

Proposition C, effective November 6, 1990, increased the County Sales Tax by one-half cent to provide funds for public transportation projects, and Congestion Management Programs(CMP Projects). Unused funds may be reserved to finance a major project. Twenty percent of these funds are allocated to municipalities based on population. Cities have the year of receipt plus three additional years in which to expend the funds.

STATE GAS TAX FUNDS

GT 2105 Fund

Estimated 2010-2011 - \$189,500

Section 2105 of the Streets and Highways Code provides that each City in the State shall be apportioned a sum equal to the net revenue derived from 11.5% of the Highway Users Tax in excess of \$.09 per gallon, based on population. In FY 91-92, the eligibility for Section 2105 funds, required the City to maintain expenditure levels for roads from the General Fund at the average of those expenditures made during the 1987-88, 1988-89 and 1989-90 fiscal years. This requirement has since been eliminated.

GT 2106 Fund

Estimated 2010-2011 - \$115,135

Section 2106 (a) of the Streets and Highways Code provides that each City in the State shall receive a fixed monthly apportionment of \$400 (\$4,800 yr.). In addition, under Section 2106 (b), payment to Temple City is estimated on a per capita basis.

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STATE GAS TAX FUNDS (CONT)

GT 2107 Fund

Estimated 2010-2011 - \$252,450

Section 2107 funds are allocated by the State to cities on a population basis. These monies are used for street improvements. Payment is estimated on a per capita basis.

GT 2107.5 Fund

Estimated 2010-2011 - \$6,000

An apportionment of \$6,000 will be made to the City in Fiscal Year 2010-11. This apportionment is used for engineering and administrative expenses in respect to City streets.

CDBG FUND

Estimated 2010-2011 - \$322,505

Community Development Block Grant Funds are received from the US Housing and Urban Development. These funds are distributed to the City of Temple City by the Los Angeles County Community Development Commission. CDBG funds for the FY 2010-2011 have been earmarked for housing rehabilitation, handyworker program, youth scholarship, lead based paint abatement, asbestos testing & removal programs and related administrative costs.

PARK ACQUISITION FUND

Estimated 2010-2011 - \$12,000

Effective October 17, 1990, the Zoning Code, as amended, required the payment of \$500.00 per unit on any new dwelling constructed in the City. Funds collected are expended solely for the acquisition or improvement of neighborhood or community parks in general conformance with priorities established by the General Plan.

LIGHTING/LANDSCAPE DISTRICT

Estimated 2010-2011 - \$1,045,000

The City consolidated several county lighting districts into the City-wide Temple City Municipal Lighting District in 1969 to provide a unified lighting system for the total community. With passage of Proposition 13, the property tax revenue available to pay the costs of lighting was decreased substantially. In order to maintain existing street lighting and maintenance levels, the City created a special assessment district pursuant to the provisions of the Landscaping and Lighting Act of 1972. The Lighting District was amended in Fiscal Year 1991-92 to add other eligible programs, including trees and parkways, park maintenance and traffic signal maintenance. The lighting district revenues are collected through a property tax to pay the costs of energy and maintenance.

A new method for determining the annual assessment was approved for FY 95-96. This method, which is the Equivalent Dwelling Unit, is more appropriate and equitable for lighting and landscape districts as fairly distributing the cost of the district in relation to the benefits received.

In November 1996, the voters approved Proposition 218 which is the Right To Vote on Taxes. For the City of Temple City this meant that, as of FY 97-98, the Parks Program would no longer be eligible to be funded by the Lighting/Landscape District. As a result of the elimination of this program from the District, the annual assessment for FY 97-98 was reduced from \$52.35 per equivalent dwelling unit to \$25.03 per EDU and remains the same for FY 2010-2011.

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LIGHTING/LANDSCAPE DISTRICT (CONT)

Zone A, residential	\$25.03 per EDU (Equivalent Dwelling Unit)
Zone B, residential	\$25.03 per EDU (Equivalent Dwelling Unit)
Commercial, Industrial and Institutional	converted to EDUs based on the lot size of each parcel which is then assessed at six (6) EDUs per acre.
Churches	church properties with residential uses are assessed .75 EDUs per dwelling unit, all other church properties are assessed 75 percent of the commercial/ industrial rate which calculates to 4.5 EDUs per acre.