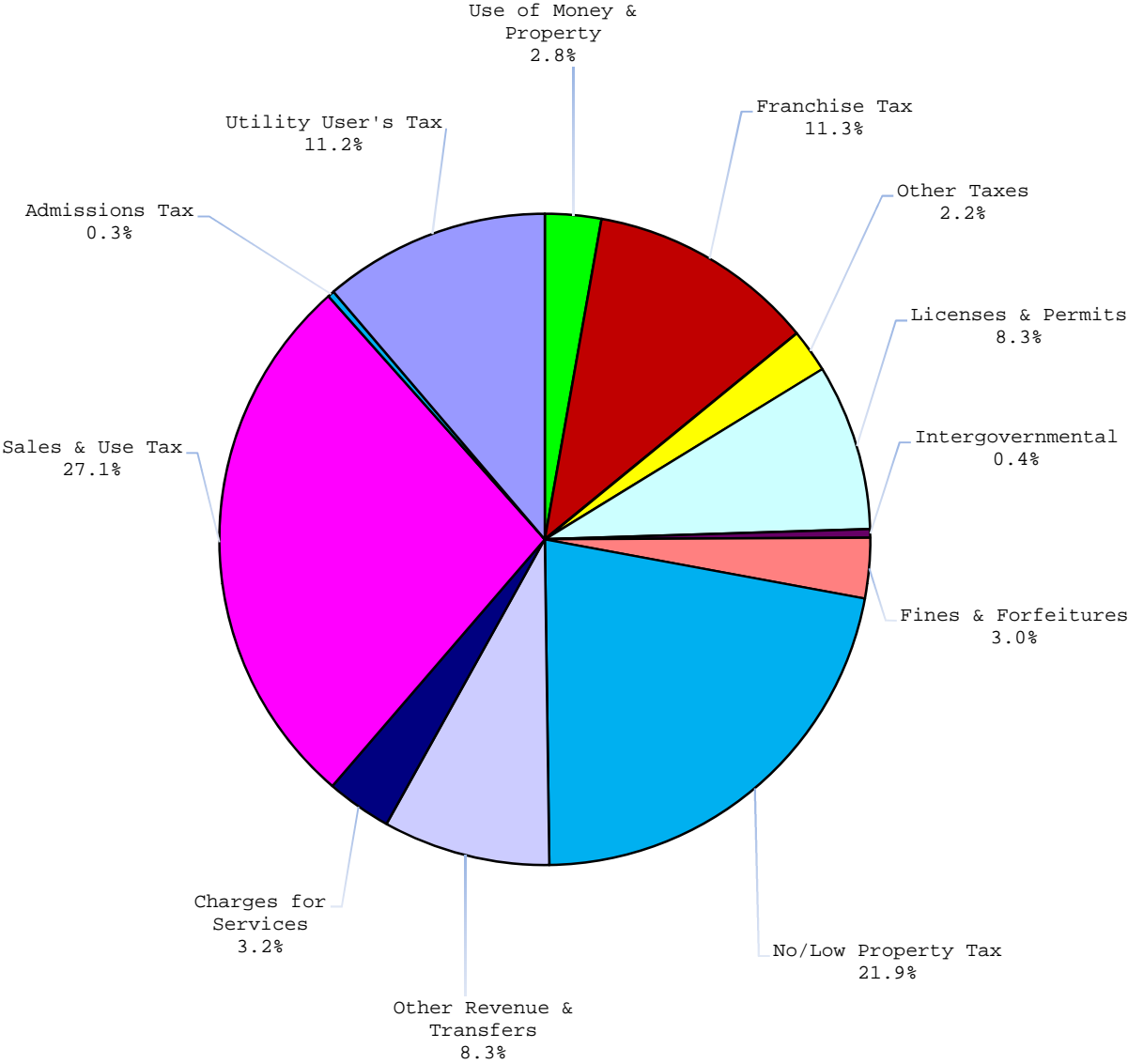
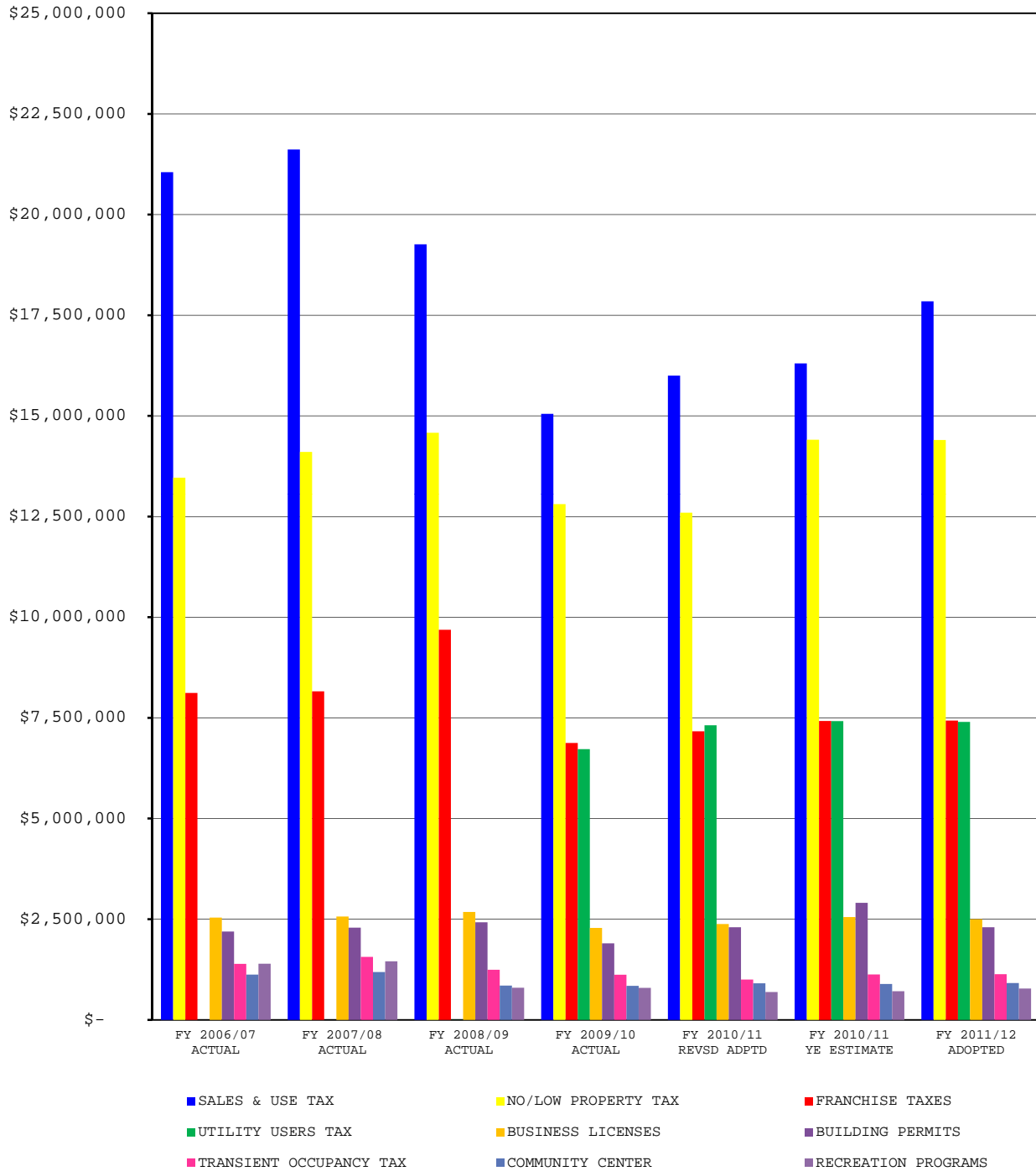


GENERAL FUND REVENUES

FISCAL YEAR 2011/12



**CITY OF CARSON
GENERAL FUND
SUMMARY OF MAJOR REVENUE SOURCES**



CITY OF CARSON
GENERAL FUND
SUMMARY OF REVENUES AND TRANSFERS
FY 2006/07 THROUGH FY 2011/12

GENERAL FUND	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ACTUAL	FY 2010/11 REVSD ADPTD	FY 2010/11 ESTD-YR-END	FY 2011/12 ADOPTED
NO/LOW PROPERTY TAX	13,466,515	14,103,953	19,814,105	12,808,527	12,596,390	14,409,745	14,400,000
SALES & USE TAX	21,053,363	21,615,227	14,030,967	15,051,659	16,000,000	16,302,364	17,844,000
FRANCHISE TAXES	8,120,847	8,159,269	9,708,843	6,876,485	7,166,000	7,424,006	7,434,200
TRANSIENT OCCUPANCY TAX	1,392,123	1,564,083	1,244,542	1,121,091	1,000,000	1,128,416	1,135,000
REAL PROPERTY TRANSFER TAX	619,676	256,466	184,854	235,259	210,000	261,801	285,000
ADMISSIONS TAX	0	0	105,019	362,105	380,000	217,263	225,000
UTILITY USERS TAX	0	0	1,028	6,722,321	7,316,372	7,421,066	7,400,000
TOTAL TAXES	44,652,524	45,698,999	45,089,358	43,177,447	44,668,762	47,164,661	48,723,200
BUSINESS LICENSE	2,538,674	2,567,338	2,681,222	2,282,200	2,381,400	2,553,069	2,500,000
BUILDING PERMITS	2,195,205	2,291,416	2,422,052	1,901,203	2,300,000	2,907,414	2,300,000
OTHER LICENSES & PERMITS	560,090	526,883	518,561	583,366	584,660	731,874	633,260
TOTAL LICENSE & PERMITS	5,293,969	5,385,637	5,621,835	4,766,769	5,266,060	6,192,357	5,433,260
TRAFFIC FINES	638,644	601,036	663,028	719,834	840,000	769,990	765,000
PARKING FINES	613,985	521,990	501,092	601,569	940,000	875,000	875,000
OTHER FINES & FORFEITURES	339,193	400,397	427,075	385,461	347,775	373,681	332,700
TOTAL FINES & FORFEITURES	1,591,822	1,523,423	1,591,195	1,706,864	2,127,775	2,018,671	1,972,700
INTEREST ON INVESTMENTS	1,172,802	1,164,168	674,885	244,299	495,000	287,109	230,000
LEASE AGREEMENTS	0	0	0	0	0	0	644,000
RENTS, CONCESSIONS & COMMISSIONS	233,761	273,664	228,839	269,871	255,411	251,784	252,025
COMMUNITY CENTER REVENUES	884,894	903,545	674,186	664,212	694,300	674,001	712,500
TOTAL USE OF MONEY & PROPERTY	2,291,457	2,341,377	1,577,910	1,178,382	1,444,711	1,212,894	1,838,525
MOTOR VEHICLE LICENSE FEES	531,114	435,813	334,137	288,398	225,000	262,812	265,000
OTHER INTERGOVERNMENTAL	181,336	178,715	19,507	132,311	184,676	296,997	14,000
TOTAL INTERGOVERNMENTAL	712,450	614,528	353,644	420,709	409,676	559,809	279,000

CITY OF CARSON
GENERAL FUND
SUMMARY OF REVENUES AND TRANSFERS
FY 2006/07 THROUGH FY 2011/12

GENERAL FUND	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ACTUAL	FY 2010/11 REVSD ADPTD	FY 2010/11 ESTD-YR-END	FY 2011/12 ADOPTED
PLANNING, ZONING & SUBDIVISIONS	302,450	291,790	191,846	273,805	315,000	305,780	300,000
HUMAN SERVICES PROGRAMS	536,320	504,874	460,226	443,116	457,000	469,079	465,500
RECREATION PROGRAMS	1,392,869	1,455,417	799,166	793,572	844,750	990,722	779,200
COMMUNITY CENTER EQUIPMENT RENTAL FEES	237,934	282,778	177,381	179,093	215,000	216,507	201,000
OTHER SERVICE CHARGES	646,821	550,981	373,985	488,576	343,900	398,515	387,100
TOTAL CHARGES FOR SERVICES	3,116,394	3,085,840	2,002,604	2,178,162	2,175,650	2,380,603	2,132,800
OTHER REVENUES	2,289,918	623,683	827,225	5,945,051	967,983	883,008	891,868
TOTAL GENERAL FUND REVENUES	59,948,534	59,273,487	57,063,771	59,373,384	57,060,617	60,412,003	61,271,353
TRANSFER FROM FAMILY SUPPORT FUND	0	37,101	6,076	13,071	11,000	13,908	14,000
TRANSFER FROM GAS TAX FUND	500,000	500,000	1,200,000	600,000	925,000	925,000	925,000
TRANSFER FROM HCD BLOCK GRANT FUND	34,709	6,032	9,473	0	0	0	0
TRANSFER FROM FEDERAL HIGHWAY PLANNING FUND	0	0	98,937	0	0	0	0
TRANSFER FROM USED OIL STATE GRANT FUND	0	0	1,418	1,423	0	0	0
TRANSFER FROM LA COUNTY	0	0	89,410	0	0	0	0
TRANSFER FROM SELF SUPPORTING FUND	0	0	3,328	0	0	0	0
TRANSFER FROM METRO WATER GRANT FUND	0	0	544	0	0	0	0
TRANSFER FROM ADMIN TOW FEE FUND	0	0	0	130,000	0	0	0
TRANSFER FROM PROP 1B FUND	0	0	0	0	0	0	98,344
TRANSFER FROM PROPOSITION 42 FUND	0	0	0	8,290	0	8,000	0
TRANSFER FROM CAPITAL ASSET REPLACEMENT FUND	0	0	735,000	0	0	0	0
TRANSFER FROM CARSON REDEVELOPMENT AGENCY	3,196,983	3,617,657	3,995,295	3,779,200	4,027,250	3,464,606	3,533,898
TOTAL INTERFUND TRANSFERS	3,731,692	4,169,386	6,139,481	4,531,984	4,963,250	4,411,514	4,571,242
TOTAL GENERAL FUND REVENUES & INTERFUND TRANSFERS	63,680,226	63,442,874	63,203,252	63,905,368	62,023,866	64,823,517	65,842,595

**CITY OF CARSON
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND TRANSFERS
FY 2006/07 THROUGH FY 2011/12**

OBJECT NO.	REVENUE SOURCE	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ACTUAL	FY 2010/11 REVISED ADPTD	FY 2010/11 EST-YR-END	FY 2011/12 ADOPTED
General Fund								
Taxes								
4008	No/Low Property Tax	13,466,515	14,103,953	7,347,396	7,227,506	12,596,390	7,304,884	7,298,691
	Property Tax-Prop 1A Borrow	0	0	0	(1,572,855)	0	0	0
4108	Property Tax In Lieu of VLB	0	0	7,235,463	7,153,876	0	7,104,861	7,101,309
4009	Sales & Use Tax	21,053,363	21,615,227	13,587,144	11,371,837	16,000,000	12,575,495	13,169,590
4109	Property Tax In Lieu of Sale	0	0	5,231,246	3,679,822	0	3,726,869	4,674,410
4119	Sales Tax Sharing Agreements	0	0	443,823	0	0	0	0
4010	Franchise Tax-Spur Track	0	12,247	1,188	1,229	1,200	715	700
4011	Franchise Tax-Reg Pipeline	941,043	1,062,374	1,080,450	1,024,844	1,028,000	1,044,211	1,045,000
4012	Franchise Tax-Comrcl Carry Pipeline	74,263	75,042	78,410	70,010	70,000	72,130	72,000
4013	Franchise Tax-Electric	1,695,762	1,592,419	1,599,705	1,493,544	1,495,000	1,500,464	1,500,000
4014	Franchise Tax-Gas	3,803,828	3,710,229	5,085,251	2,407,338	2,700,000	2,835,755	2,836,000
4015	Franchise Tax-Water	46,273	48,356	48,536	52,854	56,000	57,330	57,500
4016	Franchise Tax-ICTF	101,738	115,338	99,850	108,538	100,000	108,000	108,000
4017	Transient Occupancy Tax	1,392,122	1,564,083	1,244,542	1,121,091	1,000,000	1,128,416	1,135,000
4019	Real Property Transfer Tax	619,676	256,466	184,854	235,259	210,000	261,801	285,000
4024	Franchise Tax-Cable TV	491,830	457,134	548,929	591,276	580,000	627,611	623,000
4025	Franchise Tax-Taxi	1,950	1,950	1,800	800	800	1,950	2,000
4026	Franchise Fee- Solid Waste	964,161	1,084,180	1,164,724	1,126,052	1,135,000	1,175,840	1,190,000
4027	Utility Users Tax (2%)	0	0	1,028	6,722,321	7,316,372	7,422,066	7,400,000
4115	Admissions Tax (2%)	0	0	105,019	362,105	380,000	217,263	225,000
Total Taxes		44,652,524	45,698,999	45,089,358	43,177,447	44,668,762	47,164,661	48,723,200
Licenses & Permits								
4201	Business License	2,538,674	2,567,338	2,681,222	2,282,200	2,381,400	2,553,069	2,500,000
4202	2% Solid Waste Fee	1,651	1,456	0	807	0	0	0
4203	Building Construction Permits	2,195,205	2,291,416	2,422,052	1,901,203	2,300,000	2,907,414	2,300,000
4204	Fireworks Permits	775	825	960	1,075	1,000	600	1,000
4205	Business Permits	121,021	89,557	82,533	78,309	82,000	75,786	71,000
4206	Street Construction Permits	90,023	58,403	32,999	45,891	46,000	53,514	54,000
4207	Sewer Construction Fees	(880)	0	0	(121)	0	0	0
4208	Excavation/Encroachment Permits	219,591	224,396	219,969	214,265	210,000	273,426	225,000
4209	Construction Inspection Fees	(6,250)	0	0	0	0	0	0
4210	Bingo Fees	30,929	31,590	28,193	28,302	30,000	26,336	26,000
4211	Miscellaneous Licenses & Permits	10	231	218	100	60	60	60
4212	Burglar Alarm Permit Fee-Business	45,387	45,099	41,258	39,697	40,000	38,138	37,500
4213	Burglar Alarm Permit Fee-Resident	52,915	49,140	45,058	45,517	46,000	45,135	44,000
4214	Tobacco Retailers Permit	4,918	26,186	45,171	44,340	44,400	48,247	46,000
4216	PEG Fee	0	0	22,202	85,184	85,200	168,137	126,000
4217	2% Convenience Fee	0	0	0	0	0	2,495	2,700
Total Licenses & Permits		5,293,969	5,385,637	5,621,835	4,766,769	5,266,060	6,192,357	5,433,260
Fines & Forfeitures								
4302	Forfeitures & Penalties-Bus License	114,719	129,489	128,189	107,750	110,000	133,797	105,000
4303	Forfeitures & Penalties-Permit	7,575	5,718	3,911	4,910	5,000	3,253	3,200
4304	Forfeitures & Penalties-Franchise	856	33,603	60	6,331	7,000	12,538	0
4305	Forfeitures & Penalties-Trns Occ	12,673	7,287	13,173	22,071	1,000	34	10,000
4306	Forfeitures & Penalties-Interest	651	388	497	1,984	500	1	0
4307	Traffic Fines	638,644	601,036	663,028	719,834	840,000	769,990	765,000
4308	Parking Fines	613,985	521,990	501,092	601,569	940,000	875,000	875,000
4309	Administrative Tow Fee Program	174,933	182,392	216,903	170,748	175,000	180,666	175,000
4311	Forfeitures & Penalties - Bingo	651	938	529	279	275	812	500
4313	Admin Citation/Ordinance No.06-1346	27,135	40,835	38,872	19,197	19,000	27,345	26,000
4315	Lien Pmt.Prop Abtment- Ordinance 96	0	(253)	24,941	52,191	30,000	15,235	13,000
Total Fines & Forfeitures		1,591,822	1,523,423	1,591,195	1,706,864	2,127,775	2,018,671	1,972,700
Use of Money & Property								
4400	Lease Agreements	0	0	0	0	0	0	644,000
4401	Interest on Investments	1,172,802	1,164,168	674,885	244,299	495,000	287,109	230,000
4402	Rents & Concessions	194,400	207,290	200,229	253,789	240,036	236,853	237,000
4405	Commissions-Pay Phone Pacific Bell	392	603	0	0	0	0	0
4408	Community Center-Room Rent	504,499	499,408	373,495	354,887	405,000	404,575	440,000
4411	Community Center-Security	0						
4412	Community Center-Insurance	9,495	9,660	8,113	9,220	9,300	10,694	10,500
4413	Community Center-Catering	370,900	394,477	292,578	300,105	280,000	258,732	262,000
4440	North/South Shuttle Revenue	5,733	6,385	4,979	316	0	0	0
4449	Commissions-7UP/RC Soda Pop	26,453	53,011	18,134	12,391	12,000	11,907	12,000
4450	Commissions-Forest Vending Services	3,983	3,575	2,697	575	575	224	225
4480	License Fees - ConocoPhil	2,800	2,800	2,800	2,800	2,800	2,800	2,800
Total Use of Money & Property		2,291,457	2,341,377	1,577,910	1,178,382	1,444,711	1,212,894	1,838,525

**CITY OF CARSON
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND TRANSFERS
FY 2006/07 THROUGH FY 2011/12**

OBJECT NO.	REVENUE SOURCE	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ACTUAL	FY 2010/11 REVISED ADPTD	FY 2010/11 EST-YR-END	FY 2011/12 ADOPTED
General Fund (Cont.)								
Intergovernmental								
4501	Motor Vehicle License Fees	531,114	435,813	334,137	288,398	225,000	262,812	265,000
4511	Federal Grants	0	0	1,111	0	0	0	0
4520	State Grants- Emergency Prep	0	0	0	0	0	51,204	0
4522	From Other Agencies	0	0	0	1,500	0	2,250	0
4523	From Agencies-Building Demolition	0	0	2,477	0	0	0	0
4525	From Agencies- Election Services	0	64,195	0	43,211	0	0	0
4527	From Agencies- Mandates Costs	33,519	4,473	15,919	0	0	0	0
4529	From Agencies-Absentee Ballots	123,327	108,906	0	0	184,676	177,543	0
4536	From Agencies-(OTS) Office of Traffic Safety	22,937	0	0	0	0	0	0
4538	From Agencies - MTA-EZ Transit	1,552	1,141	0	0	0	0	0
4545	From Agencies-South Bay WIB	0	0	0	87,600	0	66,000	14,000
Total Intergovernmental		712,450	614,528	353,644	420,709	409,676	559,809	279,000
Charges for Services								
4601	Swimming Pool Entrance	(100)	0	0	0	0	0	0
4603	Taxable Sales	13,215	33,454	24,122	25,322	25,500	11,589	11,000
4607	Business License Appl. Fees	214,867	207,039	202,788	177,645	180,000	191,122	187,500
4608	Planning & Zoning Fees	302,450	291,790	191,846	273,805	315,000	305,780	300,000
4609	Public Works Service Fees	11,223	5,853	7,686	7,975	8,000	6,374	5,300
4611	Filing Fees	4,015	11,200	14,510	21,449	31,500	37,315	31,500
4613	Miscellaneous Service Charges	2,382	2,525	2,200	1,995	2,000	2,425	2,500
4614	False Alarm Srvc Charge-Business	85,650	108,055	104,000	60,981	61,000	55,214	56,000
4615	False Alarm Srvc Charge-Residential	5,580	5,946	6,031	5,890	5,900	3,227	3,300
4616	Kids Club	371,707	377,339	0	0	0	0	0
4617	Veterans Sports Complex	318,165	321,386	288,066	253,786	270,000	250,244	245,000
4618	Early Childhood Education Program	420,426	405,419	407,898	420,156	457,000	461,998	460,000
4619	Special Interest classes	60,777	61,294	46,543	0	0	0	0
4620	Aquatics	185,331	219,379	200,890	237,040	240,000	154,530	225,000
4621	Youth Sports	174,417	160,475	174,216	157,143	195,000	186,711	187,000
4622	Transportation	39,889	56,909	12,648	10,567	30,000	91,249	90,000
4623	Community Center Equipment Rental Fees	237,934	282,778	177,381	179,093	215,000	216,507	201,000
4624	Park Programs	34,444	44,369	32,517	32,484	33,000	20,381	20,000
4625	Farmers Market	26,567	21,291	6,342	0	0	0	0
4627	Park Teen Programs	7,716	7,633	2,858	3,025	2,500	10,928	8,700
4628	Adult Sports	63,839	94,342	92,581	109,259	103,400	87,407	92,000
4629	Permits	209,145	207,042	0	0	0	(39)	0
4630	Miscellaneous Fine Arts Program	21,898	11,583	5,715	4,295	0	0	0
4631	Fine Arts Day Camp	32,719	26,578	0	0	0	0	0
4632	Human Services Fees	500	0	70	18,665	0	7,081	5,500
4633	Stevenson Gym Fitness Room	1,638	2,161	1,696	835	850	930	800
4641	Youth Services Program Fees	0	0	0	1,392	0	630	700
4642	Permits/Fees In Lieu	270,000	120,000	0	175,360	0	279,000	0
Total Charges for Services		3,116,394	3,085,840	2,002,604	2,178,162	2,175,650	2,380,603	2,132,800
Other Revenue								
4901	Bond Sale Proceeds	1,692,192	0	0	0	0	0	0
4902	Expense Recovery	451	5,601	3,638	2,560,613	37,000	2,778	2,700
4902A	Expense Recovery-NPDES	0	0	0	0	91,300	0	100,000
4903	Extraordinary Maintenance	31,077	7,830	28,406	5,307	5,300	213	100
4905	Insurance Recovery	44,271	103,520	105,070	23,535	0	31,240	0
4906	Miscellaneous Revenue	8,843	4,903	33,876	1,751	4,500	9,265	8,700
4907	Miscellaneous-Curbside Recycling	0	0	101	0	0	1,142	0
4908	Miscellaneous-Paper/Metal Recycling	170	185	265	500	500	472	500
4909	Miscellaneous-Graffiti Restoration	0	0	0	5,117	0	7,793	7,800
4910	Miscellaneous-Donations	0	0	3,668	28,321	0	5,500	0
4914	Write-off Bad Debts	7,753	(7,927)	3,465	701	0	7,987	0
4915	Litigation Settlement	0	0	0	0	0	0	0
4917	Transit Shelter Agreement	77,327	78,098	74,779	70,305	70,000	66,475	60,000
4918	Administrative Settlements	0	19,695	163	2,000,000	0	0	0
4919	Miscellaneous - Loan Proceeds	150	150	200	300	0	50	0
4920	Administrative Reimbursements	26,620	29,318	29,642	88,891	137,229	137,229	140,000
4921	Leaves of Carson/Donation	0	0	0	0	0	0	0
4922	Misc-Lobby Fees Ord 04-1306	0	0	0	0	0	0	0
4922	Miscellaneous- Lobby Fees Ord 04-13	0	0	0	0	0	150	0
4924	Miscellaneous- Pass Through	68,400	82,993	170,345	235,686	235,686	204,837	205,000
4925	Miscellaneous- 40th Anniversary Brick	0	7,400	11,550	950	0	962	0
4928	Miscellaneous- CRA Reimbursement-Lease Rev	0	0	0	136,726	187,868	187,868	187,868

**CITY OF CARSON
GENERAL FUND
DETAILED SCHEDULE OF REVENUES AND TRANSFERS
FY 2006/07 THROUGH FY 2011/12**

OBJECT NO.	REVENUE SOURCE	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ACTUAL	FY 2010/11 REVISED ADPTD	FY 2010/11 EST-YR-END	FY 2011/12 ADOPTED
General Fund (Cont.)								
4929	Donations- Job Fair	0	0	0	17,890	0	2,569	0
4930	Miscellaneous- Carson Sister Cities	500	0	0	3,764	0	0	0
4931	Miscellaneous- Business Awards Donations	4,512	10,100	9,750	8,800	0	0	0
4932	Miscellaneous- Why I like Carson Donations	1,200	3,200	3,600	1,700	0	5,700	0
4933	Miscellaneous- Loan Shed Payment Program	0	0	0	8,734	8,100	6,346	12,000
4934	Miscellaneous- Unclaimed Funds				531,077		(150)	
4950	Court Ordered Restitution	6,891	13,048	10,150	11,543	11,500	1,111	1,200
4960	Solid Waste Transfer Station Fee	256,620	211,688	188,697	183,114	179,000	165,502	166,000
4961	Miscellaneous- Early Childhood Donations	0	0	2,361	0	0	0	0
4962	Miscellaneous- Joseph B O'Neal Stroke Ctr Donations	2,413	2,020	1,250	2,500	0	1,020	0
4963	Miscellaneous- Senior Assisted Living	250	0	405	511	0	100	0
4964	Miscellaneous- Senior Social Services Donations	16,852	16,525	23,348	2,896	0	200	0
4965	Miscellaneous- Special Needs Donations	3,592	3,008	2,840	3,695	0	450	0
4966	Miscellaneous- Boxing Center Donations	0	0	0	0	0	214	0
4967	Miscellaneous- Park Donations	(50)	0	0	0	0	100	0
4968	Miscellaneous- Childrens Day Donations	0	0	0	0	0	3,650	0
4969	Miscellaneous- Memorial day Tribute Donations	0	0	0	0	0	4,680	0
4971	Miscellaneous- Cesar Chavez Donations	0	0	7,500	250	0	3,275	0
4972	Miscellaneous- Cinco De Mayo Donation	1,684	5,549	1,820	0	0	1,375	0
4973	Miscellaneous- Filipino Independence Donations	11,462	0	250	0	0	0	0
4975	Miscellaneous- Jazz Festival Donations	3,322	5,197	4,505	0	0	250	0
4976	Miscellaneous- Middle School Program Donations	230	0	1,167	0	0	0	0
4979	Miscellaneous- Unity Day Donations	13,925	10,479	18,541	5,880	0	0	0
4980	Miscellaneous- Veterans Day Donations	500	0	1,302	0	0	8,045	0
4981	Miscellaneous- Volunteer Recognition Donations	538	0	0	0	0	0	0
4982	Miscellaneous- Youth Conference Donations	2,723	1,807	26,121	3,994	0	6,000	0
4997	Miscellaneous- Carson Beautification	5,500	0	0	0	0	0	0
4992	Miscellaneous- Asian Pacific Island Donation	0	220	0	0	0	0	0
4994	Miscellaneous- Juneteenth	0	0	400	0	0	8,610	0
4995	Miscellaneous- Mariachi Festival Donation	0	6,210	0	0	0	0	0
4996	Miscellaneous- Martin Luther King Donation	0	2,865	0	0	0	0	0
4998	40th Anniversary Ball -Donation	0	0	14,050	0	0	0	0
4999	40th Anniversary Ball -Tile sales	0	0	44,000	0	0	0	0
Total Other Revenue		2,289,918	623,683	827,225	5,945,051	967,983	883,008	891,868
Total Before Transfers		59,948,534	59,273,487	57,063,771	59,373,384	57,060,617	60,412,003	61,271,353
Interfund Transfers								
9110	Family Support	0	37,101	6,076	13,071	11,000	13,908	14,000
9112	Gas Tax	500,000	500,000	1,200,000	600,000	925,000	925,000	925,000
9115	HCD Block Grant	34,709	6,032	9,473	0	0	0	0
9120	Federal Highway Planning	0	0	98,937	0	0	0	0
9122	LA County	0	8,596	89,410	0	0	0	0
9124	Used Oil State Grant	0	0	1,418	1,423	0	0	0
9129	Self Supporting Fund	0	0	3,328	0	0	0	0
9130	CRA Project 1	1,196,851	1,335,874	1,518,212	1,434,573	1,518,000	1,316,551	1,342,881
9131	CRA Project 2	1,716,832	1,949,654	2,077,554	1,963,339	2,105,000	1,801,595	1,837,627
9133	Low Mod 1	103,548	108,314	119,859	113,112	120,000	103,938	106,017
9134	Low Mod 2	103,548	108,314	119,859	113,112	120,000	103,938	106,017
9136	Low Mod 4	76,204	72,210	39,952	37,703	40,000	34,646	35,339
9138	Equipment Replacement	0	0	735,000	0	0	0	0
9156	CRA Project 4	0	43,287	119,859	117,362	124,250	103,938	106,017
9162	Admin Tow Fee Fund	0	0	0	130,000	0	0	0
9166	PROP 1B	0	0	0	0	0	0	98,344
9167	Proposition 42	0	0	0	8,290	0	8,000	0
9169	Metro Water Grant	0	0	544	0	0	0	0
Total Interfund Transfers		3,731,692	4,169,386	6,139,481	4,531,984	4,963,250	4,411,514	4,571,242
Total Revenues & Transfers		63,680,226	63,442,874	63,203,252	63,905,368	62,023,866	64,823,517	65,842,595
Liquidation of Unreserved/Undesignated Fund Balance								
3401	Reserve for Encumbrance	0	0	0	0	0	0	0
9189	Reserved for Capital Projects	0	0	0	0	0	0	0
9191	Unreserved/Undesignated	0	0	0	0	0	0	0
9198	Designated-Equipment Replacement	0	0	0	0	0	0	0
Total liquidation of Fund Balance		0	0	0	0	0	0	0
General Fund Total		63,680,226	63,442,874	63,203,252	63,905,368	62,023,866	64,823,517	65,842,595

REVENUE DEFINITIONS

TAXES

No/low property tax: Carson was incorporated as a no property tax city, but it does now receive some property tax revenue due to the passage of AB1197 in March 1987. This bill provided for a seven-year phase in of property tax revenue. The basis for property taxes is the assessment of property value as determined by the Los Angeles County Assessor's Office and the assessment of public utility property as determined by the State Board of Equalization. The property tax rate assessed by the County is 1% of the taxable assessed value. The city of Carson receives 6.74% of the 1% tax rate assessed on taxable assessed value (which equates to 7¢ for each \$1 received by the County).

Sales & use tax: In accordance with the California Revenue and Taxation Code, all taxable sales occurring in the County of Los Angeles are assessed a sales and use tax. The sales and use tax rate for the County of Los Angeles increased by 1%, from 8.25% to 9.25% on April 1, 2009 as part of the State budget measure and then increased by another .50% from 9.25% to 9.75% effective July 1, 2009 due to the passage of Measure R. Measure R is a half-cent sales tax for Los Angeles County that would finance new transportation projects and programs, and accelerate many of those already in the pipeline - everything from new rail and/or bus rapid transit projects, commuter rail improvements, Metro Rail system improvements, highway projects, improved countywide and local bus operations and local city sponsored transportation improvements. Effective July 1, 2011 the sales and use tax for the City of Carson is 8.75% The City receives .75% of the 8.75% for all taxable sales generated within the city.

Franchise tax: The city imposes a tax for granting an entity the right to use city property for pipeline construction or operation, or to operate a franchise within the city. Types of franchise taxes currently generating revenue for the city include: gas, electric, water, cable TV, taxi, pipelines, solid waste and spur track (the right to construct a railroad track that branches off a lead track to service a particular industry or business.)

Transient occupancy tax: The Carson Municipal Code authorizes the city to levy a tax for the privilege of occupying lodgings on a transient basis. This tax is charged to the lodger but is collected by the lodging operator and transmitted to the city on a monthly basis. Currently, the transient occupancy tax rate is 9%.

Real property transfer tax: The Carson Municipal Code authorizes a transfer tax of 27.5¢ for every \$500 of purchase value for all sales of land, tenements, or other realty within the city.

Utility Users Tax: In a Special Election on March 3, 2009, the voters of the city of Carson approved Measure C, a ballot measure which imposed a 2% Utility Users Tax (UUT) on gas and electric usage for a 7-year period beginning July 1, 2009. The UUT will be paid by Carson residents and businesses and will be collected and remitted by the utility service providers who serve them. The utility service providers will then remit the tax payments on a monthly basis to the city's Administrative Services workgroup.

Admissions fee: For a period of seven (7) years commencing on March 21, 2009 and expiring on March 20, 2016, a 2% fee is assessed by the "Anschutz Southern California Sports Complex, LLC" (Developer) on tickets sold for all publicly-ticketed events, other than events where the Developer receives no compensation (except for direct costs) or events that are otherwise hosted, promoted or for the express sole benefit of a charitable entity held at National Training Center more widely known as the Home Depot Center. All admissions fees collected shall be remitted by the Developer to the City on a quarterly basis by the last business day of each month following the end of each calendar quarter for the events held during the immediate preceding calendar quarter.

REVENUE DEFINITIONS (CONT.)

LICENSES & PERMITS

Business license: To ensure that each business is conducted in a safe, legal manner, and to ensure that the business will share the burden of payment for city services used by the business and/or their employees, the city of Carson requires the payment of an annual business license fee. The fee includes a base rate, which covers the first five employees and it is indexed for inflation every calendar year. For calendar year 2011, this rate is \$148.00. For a company with more than five employees, the base rate will apply plus a fee for each employee over five. Like the base rate, this fee is indexed every calendar year and for 2011, this fee is \$29.60 per employee.

Building Construction permits: To ensure compliance with the city's building code, the city imposes fees for the following types of construction permits: building permits, electrical permits, mechanical permits, plumbing permits, and grading permits. The fees for the building permits are based on the valuation of the job (the Marshall and Swift Valuation Service is the valuation source used by the Building & Safety Division.) Fees for electrical permits, plumbing permits, and mechanical permits are based on actual number of items to be inspected. Fees for grading permits are based on the number of cubic yards to be moved. Additionally, all of the above permits are assessed a \$39.15 issuance fee.

Street construction/excavation and encroachment permits: To ensure the safe construction in public right-of-ways and excavation on public property, the city of Carson imposes a permit issuance fee of \$55.00 and inspections are performed at an hourly rate of \$75.00.

Burglar alarm permits: To ensure that all burglar alarms are in compliance with the standards set forth in the Carson Municipal Code, the city requires all residents and businesses to first obtain a burglar alarm permit for an initial fee of \$35.00 and an annual renewal fee of \$20.00. In addition, in order to minimize the significant waste of law enforcement resources caused by the excessive number of false alarms, a \$100.00 service charge for more than three false alarms in any twelve month period shall be assessed per occurrence.

FINES & FORFEITURES

Traffic fines: The California Vehicle Code imposes penalties for traffic violations. The County of Los Angeles collects these revenues and a portion is distributed to the city, less an amount for their cost of administration.

Parking fines: The Carson Municipal Code imposes penalties for parking violations. These parking penalties are enforced and collected by a third party agency. The majority of this revenue, less any fees, is remitted to the city; however, the County also receives a \$5.00 surcharge from each citation.

Administrative fees - abandoned vehicles: The City Manager has the authority, when acting in accordance with the Carson Municipal Code Section 4500, to abate and remove abandoned vehicles that are deemed to be a nuisance. During this process, administrative fees are assessed to cover the costs of impounding and storage.

Public disturbance fees: Individuals or groups that disturb the public peace as defined in Carson Municipal Code Section 4101, are liable for the following costs: the actual costs to the city for law enforcement and emergency services, excluding initial response, needed to abate the public disturbance; the cost to repair public property resulting during such law enforcement (e.g. damage to police vehicles, or to public right of way during arrest, etc.) and the cost of medical treatment for any injury to law enforcement or emergency service personnel incurred during abatement of the disturbance.

Forfeitures and penalties: To ensure the payment of various licenses and fees, the Carson Municipal Code empowers the city to impose penalties and to collect fines for the

REVENUE DEFINITIONS (CONT.)

following types of delinquencies: business licenses, business permits, franchise taxes, transient occupancy taxes and bingo fees.

Administrative Citation: An alternative method of enforcement for various violations of the Carson Municipal Code (CMC). This method for enforcement of various violations will reduce the burden on the judicial system while providing full due process for those cited.

Lien Payment- Property Abatement: All property maintained in violation of CMC 5702 is deemed to be a public nuisance and shall be abated by rehabilitation, demolition, removal or repair pursuant to the procedures set forth in the CMC. If abatement of the nuisance is not completed prior to the expiration of the period of time set forth in the notice and order to abate as given, the Director of Public Safety may cause the nuisance to be abated by city forces or by private contractor. The confirmed cost of abatement of a nuisance upon any lot or parcel of land shall constitute a special assessment against the respective lot or parcel of land to which it relates, and a nuisance abatement lien may be recorded with the County Recorder.

USE OF MONEY AND PROPERTY

Interest on investments: The city follows the practice of pooling cash and investments of most funds, except for moneys held by outside fiscal agents. Income earned on pooled cash and investments is allocated to the various funds based on each fund's respective month-end cash balance.

Rents and commissions: The city receives commission and/or rent for the use of city property by outside agencies for profit earning activities. Rents received by the city include the rental of property at the community center (see below), and park facilities. Commissions paid to the city include payments from pay phone providers such as AT&T and vending machine operations.

Community Center: The construction and operation of the Congresswoman Juanita Millender McDonald Community Center sets Carson apart from other municipalities in the South Bay. It not only provides a site where a variety of cultural and entertainment activities are held, it also generates revenue from room rentals and the catering of special events.

INTERGOVERNMENTAL

The major revenue source in this category is the state allocated motor vehicle license fees (VLF). Section 11005 of the State Revenue and Taxation Code imposes an annual license fee equivalent to 2% of the market value of motor vehicles in lieu of local property taxes. However, with the approved State Budget in FY 2004/05, the VLF was reduced to .65%. With the passing of the FY 2009/10 State budget, new legislation authorizes the Department of Motor Vehicles to increase the VLF from .65% to 1.15% when registration fees are due on or after May 19, 2009. The .50% increase is part of the budget plan designed to reduce California's budget deficit, therefore, it does not inure to the benefit of the City of Carson.

This category also includes small grants from federal, state and local agencies, as well payments due from other governmental agencies for city services rendered.

CHARGES FOR SERVICES

Service charges or fees are imposed on the user for a specialized service provided by the city under the rationale that benefiting parties rather than the general public should pay for the cost of that service. Examples of such services include business license application, charges for planning and zoning checks, building code assessments, public works inspections, filing fees, fees for false alarm responses, parks & recreation program fees, early childhood education program fees and other miscellaneous services.

REVENUE DEFINITIONS (CONT.)

OTHER REVENUES AND INTERFUND TRANSFERS

These smaller revenue sources include insurance recovery, litigation costs recovered, litigation settlements, recycling revenue, transit shelter agreement, administrative reimbursements, Pass-through, solid waste transfer station fee, court ordered restitution, miscellaneous donations and other minor miscellaneous revenues.

Revenue is also transferred into the General Fund from other city funds under the rationale that the General Fund is absorbing certain administrative costs (e.g. utilities, building maintenance, salaries and benefits) on behalf of the special revenue fund. The General Fund receives such transfers from the following funds: the Housing and Community Development Fund, the Capital Asset Replacement Fund and the Redevelopment Agency Funds. The General Fund also receives another transfer from the State Gas Tax Fund, which reimburses the General Fund for street maintenance and repairs performed by the Public Works Division.