

SPECIAL REVENUE FUNDS

Special Revenue Funds | FY18-19

The City uses Special Revenue Funds to account for restricted revenues received by the City and its component units. Restricted revenues cannot be deposited to the General Fund, and must be accounted for separately. Some of these revenues fund ongoing operations. For example, Gas Tax funds a portion of routine right-of-way maintenance such as street sweeping; and Proposition A revenue funds a portion of the City's public transit services.

A summary of Special Revenue Fund activity for FY18-19 follows.

Special Revenue Fund Name	Estimated Balance 7/1/2018	Estimated Revenue	FY18-19 Expenditures	FY18-19 Transfers In	FY18-19 Transfers Out	Estimated Balance 6/30/2019
Restricted Donations	750,000	267,823	1,000,000	-	-	17,823
Asset Forfeiture	79	2	-	-	-	81
Beverage Container Recycling	65,230	25,286	14,069	-	9,840	66,607
State COPS Grant	105,690	147,512	145,000	-	-	108,202
Federal Family Support Grant	(4,553)	55,200	50,256	-	-	391
State Gas Tax	325,390	2,031,346	2,271,113	-	-	85,623
CDBG Federal Grant	447,881	1,103,514	1,226,003	-	-	325,392
Park Development	242,645	2,573,323	435,000	-	-	2,380,968
Bicycle Pathway TDA Article 3	-	63,499	60,000	-	-	3,499
Proposition A	(87,155)	2,178,530	2,065,692	-	-	25,683
Proposition C	390,433	1,577,428	1,628,389	-	-	339,472
LA County Park District	(425,481)	433,998	-	-	-	8,517
Used Oil State Grant	37,804	27,003	7,887	-	10,461	46,459
Air Quality Improvement	228,160	121,422	239,800	-	-	109,782
Capital Asset Replacement	518,667	17,325	841,338	360,000	-	54,654
Special Events	113,638	164,450	261,750	100,000	-	116,338
Building Plan Retention Fees	55,312	11,922	-	-	-	67,234
Load Shed Program	273,458	6,498	85,000	-	-	194,956
Public Ed/Gov Broadcasting	545,481	132,963	125,500	-	-	552,944
Raised Median Fees	235,435	5,995	-	-	-	241,430
Utility Undergrounding Fees	758,662	18,029	-	-	-	776,691
Measure R	278,610	1,147,249	1,165,474	-	-	260,385
Fed'l Neighborhd Stablization	270,595	6,430	-	-	-	277,025
Workforce Investment Act	84,847	2,016	-	-	-	86,863
Restricted Admin Tow Fee	29,406	42,699	67,500	-	-	4,605
Youth Services	52,039	1,237	-	-	-	53,276
Measure M	-	1,292,684	1,270,679	-	-	22,005
Coop Agreement Bond Proceed	2,941,868	69,909	175,700	-	-	2,836,077
Facility Maintenance Fees	-	15,000	15,000	-	-	-
Road Maint & Rehab Account	4,948	1,567,354	1,572,302	-	-	-

A summary of restricted revenue sources follows.

Restricted Revenue Source	FY18-19 Estimated Revenue	Description
Park Development Fees	\$ 2,567,557	Developers can choose to contribute park land to the City or pay an in-lieu fee authorized by the state Quimby Act. The City expects to receive a substantial Quimby fee during FY18-19 related to an 11-acre development.
Highway User Tax (Gas Tax)	\$ 2,023,614	A cents per gallon tax on fuel used to propel a motor vehicle. Allocation to cities is subject to a complex formula. Funds must be used for street maintenance.
Proposition A Sales Tax	\$ 1,833,458	Half-cent sales tax approved by Los Angeles County voters in 1980. Twenty-five percent of the tax collected is distributed to cities on a per-capita basis. The revenue must be used for develop and improve local public transit, paratransit and related transportation infrastructure.
Road Maintenance & Rehabilitation Account (RMRA)	\$ 1,567,354	The state passed SB 1, the Road Repair and Accountability Act, in 2017 establishing the RMRA; which is funded with increased highway user taxes. Each city in California receives an annual allocation from the RMRA.
Proposition C Sales Tax	\$ 1,520,805	Half-cent sales tax approved by Los Angeles County voters in 1990. Twenty percent of the tax collected is distributed to cities on a per-capita basis. Funds must be used for public transit, paratransit, and related services. Funds can also be used to increase safety and improve road conditions by repairing and maintaining streets heavily used by public transit. Transportation system and demand management programs are also eligible.
Measure M Sales Tax	\$ 1,292,684	Half-cent sales tax approved by Los Angeles County voters in 2016. Seventeen percent of the tax collected is distributed to cities on a per-capita basis. The revenue must be used for public street construction and repair, bike or bus lanes, and improvements for ADA compliance. No more than one-third of the revenue can be used for green streets projects, which is a storm water management approach using vegetation and permeable pavements to slow, filter and cleanse storm water runoff from non-permeable pavements.
Measure R Sales Tax	\$ 1,140,628	Half-cent sales tax approved by Los Angeles County voters in 2008. Fifteen percent of the tax collected is distributed to cities on a per-capita basis. The revenue must be used for major street resurfacing, rehabilitation and reconstruction; pothole repair; left turn signals; bikeways; pedestrian improvements; streetscapes; signal synchronization; or transit.
Community Development Block Grant	\$ 1,103,514	The City receives an annual entitlement of about \$700,000 annually from this federal program. The FY18-19 budget revenue includes unused allocations from prior years.
Measure A for Parks	\$ 712,839	Los Angeles County voters renewed the Measure A park bond in 2016. The local allocation to the City of Carson is comprised of several components, including capital and maintenance.
Other Transit Revenues	\$ 392,417	Includes Dial A Ride, Carson Circuit, North/South Shuttle fares; and EZ Transit and National Transit Database allocations from Los Angeles Metro.
Restricted Donations	\$ 250,000	The City expects to receive the last \$250,000 contribution from the Andeavor refinery earmarked for an ADA accessible playground at Dolphin Park. The planned contribution was a series of \$250,000 payments totaling \$1.25 million.
Supplemental Law Enforcement Services Fund (SLESF)	\$ 145,000	Revenue granted from the state general fund for the Citizens Option for Public Safety (COPS) program. Carson's allocation is used to supplement Sheriff services.
Public, Educational & Government (PEG) Access Fees	\$ 120,000	One-percent fee added to cable television user charges. The fee revenue can only be used for capital expenditures related to PEG.
Air Quality Management District (AQMD)	\$ 116,000	An assessment on the state Motor Vehicle Fee for air quality related activities distributed to cities on the basis of population.
Transportation Development Act Article 3	\$ 63,499	Allocated to cities on a per-capita basis, funds must be used for planning and construction of bicycle and pedestrian facilities.
Family Support Grant	\$ 55,200	South Bay Center for Counseling grant for prevention & aftercare, as part of a five-year program that began in 2015 and will expire in December 2019.
Administrative Tow Fee	\$ 42,000	The City collects a fee for administering the towing program. Thirty-two percent of the fee is deposited into a restricted fund and used for...
Used Oil	\$ 26,105	CalRecycle awards annual payments to local governments to develop and maintain used oil and filter collection programs with funding determined on a per capita basis.
Beverage Container Recycling	\$ 23,736	CalRecycle administers a program to reach and maintain an 80 percent recycling rate for all California refund value beverage containers—aluminum, glass, plastic and bi-metal. The program includes payments to cities to assist in reaching and maintaining this goal.

FY18-19		
Restricted Revenue Source	Estimated Revenue	Description
Facility Maintenance Fees	\$ 15,000	In 2017, the City Council approved a surcharge of 10% on all facility and equipment rental fees. The surcharge is set-aside and used specifically for small facility maintenance projects such as a window replacement.
Building & Safety Plan Maintenance Fee	\$ 10,608	Since 1996, the City has been collecting and accumulating fees imposed by the County (per HSC 19850) for building plan maintenance and retention. The fees must be used to maintain an official copy of plans for every building in the City, during the life of the building (with some exceptions, including houses).
Load Shed	\$ -	The City receives payments from Southern California Edison for participating in a Load Shed Program, whereby the City turns off its lights for an hour during peak usage. The money is restricted to use for energy savings projects.