

## GUIDE TO FY 2011/12 OPERATING BUDGETS

This guide to the Fiscal Year 2011/12 operating budget is intended to assist readers in understanding the layout of this document. The staff of the city of Carson strives to provide the residents and the general public with timely and accurate information regarding the city's operating budget.

This document is divided into 6 major sections:

- Introduction
- Budget Overview
- Revenues
- Expenditures
- General Fund Work Group Budgets
- Glossary

In the paragraphs that follow, descriptive information will be given on the layout and information contained in each of these six major sections.

- **Introduction**

The Introduction section is mostly narrative in format and contains the following items:

- ❖ **The City Manager's and Administrative Services GM's Budget Message:** This message presents general information on the city's budget, the city's economic growth, the financial outlook, and the budget highlights for the adopted fiscal year.
- ❖ **About the city of Carson:** This narrative provides information on the history, demographics, and regional importance of the city. This section also contains the recent developments within the city.
- ❖ **Guide to FY 2011/12 Operating Budget:** This document presents information on the layout and contents of the budget document.
- ❖ **Budget Calendar:** This document lists the dates of the budget workshops and other important dates in the budget process.
- ❖ **Resolutions approving the Operating Budget:** The resolution adopting the general fund budget.
- ❖ **Citywide Organizational Chart:** This chart represents the overall operational structure of the city.
- ❖ **Listing of Appointed Officials:** This document lists all the citizens that serve on commissions, committees, and boards. These citizens are appointed by the Mayor.

- **Budget Overview**

The Budget Overview section contains a variety of schedules, in tabular and graphic formats, that give the reader a quick overview of both the operating budget and the city's financial position. The schedules that are included in this section are identified in order of appearance as follows:

- ❖ **General Fund Operating Results Graph:** This graph shows the general fund actual revenues and expenditures with the operating results for the past ten years.
- ❖ **General Fund Balance Graph:** This graph provides a ten-year historical look at the city's General Fund balance.
- ❖ **Schedule of General Fund Balance:** This table provides a historical look at the city's General Fund revenues, expenditures, and fund balances since FY 1992/93.
- ❖ **Schedule of Authorized Employees - By Work Group Within Fund:** This table details staffing levels by work group within funding sources for five prior fiscal years and the current budget year.
- ❖ **Schedule of Authorized Employees - By Work Group:** This table details total staffing levels by work group for the five prior fiscal years and the current budget year.

- **Revenues**

This section contains graphs, tables, and detailed schedules of revenues related to the General Fund. Data includes the actual revenues for FY 2006/07, 2007/08, 2008/09, FY 2009/10, and the estimated actual for FY 2010/11, the revised adopted budget for FY 2010/11 and the adopted budget for FY 2011/12. The following are the items as they appear in this section:

- ❖ **General Fund Revenues Pie Chart:** The General Fund revenues pie chart shows the percentage of revenue the city expects to derive from each revenue category for fiscal year 2011/12.
- ❖ **General Fund Summary of Major Revenues Graph:** This graph presents comparative information for each of the seven major revenue sources in the general fund.
- ❖ **General Fund Summary of Revenues and Transfers:** This table presents the summary data of all revenue sources in the general fund.
- ❖ **General Fund Detailed Schedule of Revenues and Transfers:** This table shows the detailed amount of revenue for each line item of revenue budgeted for the General Fund.
- ❖ **Revenue Definitions:** This narrative defines the city's revenue sources. It also contains some explanatory information on interfund transfers.

- **Expenditures**

This section contains graphs, tables, and schedules of expenditures related to the General Fund. In addition, this section has certain schedules also included in the budget overview section. Expenditure data include the actual expenditures for Fiscal Years 2006/07, 2007/08 and 2008/09, FY 2009/10, and the expenditures thru 06/30/11 for FY 2010/11, the revised adopted budget for FY 2010/11 and the adopted budget for FY 2011/12. The items presented in this section are as follows:

- ❖ **General Fund Expenditures Pie Chart:** This pie chart shows the percentage of expenditures allocated to each work group for fiscal year 2011/12.
- ❖ **General Fund Operating Expenditures Graphs - By Category:** This graph presents each work group's operating expenditures by category for FY 2011/12. The four major categories of operating expenditures are salaries & benefits, operations & maintenance, capital outlays, and other financing uses.
- ❖ **General Fund Operating Expenditures Tables - By Category:** This table contains the data used in the preceding General Fund operating expenditures graph by category for fiscal year 2011/12.
- ❖ **General Fund Operating Expenditures Summary & Comparison Graph - By Fiscal Year:** This graph shows a comparison of work group expenditures by fiscal year.
- ❖ **General Fund Operating Expenditures Summary & Comparison Graph - By Work Group:** This graph shows a comparison of expenditures by work group for fiscal years 2006/07 through 2011/12.
- ❖ **General Fund Operating Expenditures Summary & Comparison Table -** This table contains the data used in the preceding General Fund operating expenditures summary and comparison graphs.

- **General Fund Work Group Budgets**

This fifth major section is the General Fund Work Group Budget section. The General Fund summary presents a summary of expenditures by line item object code. As with all other summaries in this section, it includes actual expenditures for FY 2006/07, FY 2007/08 and FY 2008/09, FY 2009/10, the expenditures thru 06/30/11 for FY 2010/11, the revised adopted budget for FY 2010/11 and the adopted budget for FY 2011/12. Following the General Fund Summary are the work groups within the General Fund, sectioned by a work group tabbed divider with an organizational chart on the back of the tabbed divider. The ten work groups within the General Fund are City Council, City Attorney, Non Departmental, City Clerk, City Treasurer, City Manager, Administrative Services, Economic Development, Development Services, and Public Services. Each work group section includes the following items in order of appearance:

- ❖ **Work Group Summary by Category:** This section contains the work group's budget by the four major categories - salaries &

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benefits, operations & maintenance, capital outlays and other financing uses. It also includes a narrative of the work group's functions and responsibilities.

- ❖ **Work Group Summary:** This is a summary of the work group's total operating expenditure budget by line item object code. If a work group has only one division and one program, then the work group summary and division summary are omitted and replaced by the program budget.
- ❖ **Personnel Summary - By Work Group:** This schedule gives an overview of the work group's total number of personnel and their corresponding salaries. It includes a 2-year history of the approved number of positions for FY 2008/09 and FY 2009/10. In addition, it also lists the adopted number of positions and salaries for FY 2010/11 and the adopted number of positions and corresponding salaries for FY 2011/12. At the bottom of this schedule is the total cost of salaries and benefits, including full-time and part-time salary costs, overtime, and fringe benefits for the work group.
- ❖ **Division Summary:** Each of the work groups may consist of one or more divisions. If a work group consists of more than one division then a colored insert will separate the divisions within the work group. The division summary is a report of actual, adopted and amended budget expenditures by line item object code at the division level. If a division has only one program, then the division summary is omitted and replaced by the program budget.
- ❖ **Personnel Summary - By Division:** The Division Personnel Summary is identical in format to the work group personnel summary, except the information is shown at the division level. In addition, these summaries may contain notes describing salary budget allocations and position reorganizations, where applicable.
- ❖ **Program Budget:** Each of the division in each work group may consist of one or more programs. The program summary is a report of actual, adopted and revised budget expenditures by line item object code at the program level. If a division has only one program, then the division summary is omitted and replaced by the program budget.

- **Glossary**

The last section of this book is the Glossary. It contains definitions of a variety of governmental accounting and budgeting terms.

We hope all users of this document find it efficiently organized, informative, and, most of all, understandable. For any questions regarding the city's operating budgets, please feel free to call Jacquelyn Acosta, Administrative Services General Manager, at (310) 830-7600, ext. 1200.