GUIDE TO FY 2012/13 OPERATING BUDGETS

This guide to the FY 2012/13 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 six major sections:

- Introduction
- Budget Overview
- Revenues
- Expenditures
- General Fund Departmental 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 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 recent developments occurring in the City.

- ❖ **Guide to the FY 2012/13 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.

- ❖ **Resolution Adopting the Operating Budget**: This is the resolution that adopted the FY 2012/13 general fund budget.

- ❖ **Citywide Organizational Chart:** This chart represents the overall operational structure of the City.

- **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 Department (All Funds):** This table details total staffing levels by department for the five prior fiscal years and the current budget year.

❖ **Schedule of Authorized Employees - By Department Within Fund:** This table details staffing levels by work group within funding sources for 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 2008/09, FY 2009/10, FY 2010/11 and FY 2011/12, as well as the revenue budgets for FY 2010/11 and FY 2011/12 and, of course, the adopted revenue budget for FY 2012/13. 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 2012/13.

❖ **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 in 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. Expenditure data includes the actual expenditures for FY 2008/09, FY 2009/10, FY 2010/11 and FY 2011/12, as well as the budgets for FY 2010/11 and FY 2011/12 and, of course, the adopted budget for FY 2012/13. 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 department for fiscal year 2012/13.

❖ **General Fund Operating Expenditures Graphs - By Category:** This graph presents each department's operating expenditures by category for FY 2012/13. The four major categories of operating expenditures are salaries & benefits, operations & maintenance, capital outlay, 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 2012/13.

❖ **General Fund Operating Expenditures Summary & Comparison Graph – By Fiscal Year:** This graph shows a comparison of departmental expenditures by fiscal year.

❖ **General Fund Operating Expenditures Summary & Comparison Graph – By Department**: This graph shows a comparison of expenditures by department for fiscal years 2008/09 through 2012/13.

❖ **General Fund Operating Expenditures Summary & Comparison Table – By Department:** This table contains the data used in the preceding general fund operating expenditures summary and comparison graphs.

- **General Fund Departmental Budgets**

This fifth major section is the General Fund Departmental Budgets 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 2008/09, FY 2009/10, FY 2010/11, and FY 2011/12, as well as the budgets for FY 2010/11 and FY 2011/12 and, of course, the adopted budget for FY 2012/13. Following the General Fund Summary are the departments within the general fund, sectioned by a departmental tabbed divider with an organizational chart on the back of the tabbed divider. The 11 departments within the general fund are City Council, City Attorney, Non Departmental, City Clerk, City Treasurer, City Manager, Administrative Services, Community Development, Public Works, Community Services, and Capital Improvement Projects. Each department section includes the following items in order of appearance:

❖ **Department Summary by Category:** This section contains each department's budget by the four major categories – salaries & benefits, operations & maintenance, capital outlay and other financing uses. It also includes a narrative of the department's functions and responsibilities.

❖ **Department Summary:** This is a summary of the department's total operating expenditure budget by line item object code. If a department has only one division and one program, then the department summary and division summary are omitted and replaced by the program budget.

❖ **Personnel Summary – By Department:** This schedule gives an overview of the department's total number of personnel and their corresponding salaries. It includes a 2-year history of the approved number of positions for FY 2009/10 and FY 2010/11. In addition, it also lists the adopted number of positions and salaries for FY 2011/12 and the adopted

number of positions and corresponding salaries for FY 2012/13. 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 department.

❖ **Division Summary:** Each of the departments may consist of one or more divisions. If a department consists of more than one division then a colored insert will separate the divisions within the department. 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 departmental personnel summary, except that 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 divisions in each department may consist of one or more programs. The program summary is a report of actual, adopted and amended 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 budget, please feel free to call Jacquelyn Acosta, Director of Administrative Services, at (310) 830-7600, ext. 1200.