

COMPREHENSIVE ANNUAL FINANCIAL REPORT

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CARSON, CALIFORNIA

MAJOR GOVERNMENTAL FUND

GENERAL FUND

The General Fund accounts for all financial resources that are not restricted as to their use or required to be accounted for in another fund. These resources include sales and use tax, franchise taxes, business license fees, building permits, interest on investments, fines and forfeitures, charges for services, and other miscellaneous revenues.

General Fund resources are used to finance the general governmental operations of the City of Carson. The city workgroups that are listed below are supported by the General Fund. The list likewise shows the services that each workgroup provides.

City Council

Local legislative policy

City Attorney

Legal advisor to city Council and departments
Preparations of resolutions and ordinances
Contract review
Litigation

City Clerk

Records management
Preparation of agendas and minutes
Codification of municipal code
Elections

City Treasurer

Investments
Cash management
Cashiering

Economic Development

Employment development
Business development
Redevelopment
Housing and neighborhood development
Planning

Administrative Services

Revenue collection
Business license
Budget preparation
Financial reporting
Grants accounting
Accounts payable
Payroll
Purchasing
Reproduction and mail services
Warehouse operations
Human resources
Recruitment/training
Worker's compensation

Public Services

Parks and recreation
Special events
Building and landscape maintenance
Sheriff's contract
Code enforcement and compliance
Security services
Youth services
Safety and emergency services
Pedestrian safety
Senior services
Fine Arts

City Manager

Implementation of City Council policies
Intergovernmental relations
Public information
Information technology
Community center
Risk assessment and management

Development Services

General engineering
Contract administration
Construction engineering
Public works
Street and parkway maintenance
Vehicle and equipment maintenance
Median & tree maintenance
Waste management
Environmental
Building and safety
Transportation

Non Departmental

Retiree health insurance
Termination/leave pay
Program support

CITY OF CARSON

General Fund

Schedule of Revenues – Budget and Actual

Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Taxes:				
Sales and use tax	\$ 21,999,620	21,999,620	19,262,212	(2,737,408)
Franchise tax	8,311,980	8,311,980	9,686,804	1,374,824
Property tax allocation from state	14,621,099	14,621,099	14,582,859	(38,240)
Transient occupancy tax	1,555,424	1,555,424	1,244,543	(310,881)
Real property transfer tax	281,250	281,250	184,853	(96,397)
Admissions tax	-	-	105,019	105,019
Utility users tax	-	-	1,028	1,028
Total taxes	46,769,373	46,769,373	45,067,318	(1,702,055)
Licenses and permits:				
Business licenses	2,614,670	2,614,670	2,681,222	66,552
Building permits	2,290,221	2,290,221	2,422,053	131,832
Other licenses and permits	553,214	553,214	540,600	(12,614)
Total licenses and permits	5,458,105	5,458,105	5,643,875	185,770
Fines, forfeitures and penalties:				
Traffic and parking fines	1,290,000	1,290,000	1,164,121	(125,879)
Other fines, forfeitures and penalties	391,300	391,300	427,070	35,770
Total fines, forfeitures and penalties	1,681,300	1,681,300	1,591,191	(90,109)
Use of money and property:				
Interest on investments	1,125,000	1,125,000	674,890	(450,110)
Rents and commissions	250,728	250,728	223,860	(26,868)
Community Center revenue	1,234,408	1,234,408	851,563	(382,845)
Shuttle revenue	6,300	6,300	4,980	(1,320)
Total use of money and property	2,616,436	2,616,436	1,755,293	(861,143)
Intergovernmental:				
Motor vehicle licenses	550,000	550,000	334,137	(215,863)
Other intergovernmental	120,919	120,919	19,507	(101,412)
Total intergovernmental	670,919	670,919	353,644	(317,275)
Charges for services:				
Planning and public works	323,919	323,919	199,532	(124,387)
Recreation	1,312,651	1,312,651	1,264,244	(48,407)
Other service charges	432,090	432,090	366,298	(65,792)
Total charges for services	2,068,660	2,068,660	1,830,074	(238,586)
Other revenues	611,100	671,473	822,372	150,899
Total General Fund revenues	\$ 59,875,893	59,936,266	57,063,767	(2,872,499)

CITY OF CARSON
General Fund

Schedule of Expenditures – Budget and Actual

Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Current:				
General government	\$ 20,018,979	19,910,809	20,139,083	(228,274)
Economic development	265,287	1,441,144	1,364,869	76,275
Development services	11,733,991	10,390,701	9,654,899	735,802
Public services	<u>34,029,262</u>	<u>34,955,998</u>	<u>35,127,771</u>	<u>(171,773)</u>
Subtotal - Current Expenditures	<u>\$ 66,047,519</u>	<u>\$ 66,698,652</u>	<u>\$ 66,286,622</u>	<u>\$ 412,030</u>
Capital improvement program	475,000	2,121,949	436,673	1,685,276
Other Financing Uses	<u>-</u>	<u>10,000</u>	<u>75,567</u>	<u>-</u>
Total General Fund Expenditures	<u>\$ 66,522,519</u>	<u>\$ 68,830,601</u>	<u>\$ 66,798,862</u>	<u>\$ 2,097,306</u>
Interfund reimbursement	<u>(4,230,000)</u>	<u>(4,230,000)</u>	<u>(3,995,295)</u>	<u>(234,705)</u>
Net General Fund Expenditures	<u>\$ 62,292,519</u>	<u>\$ 64,600,601</u>	<u>\$ 62,803,567</u>	<u>\$ 1,862,601</u>

CITY OF CARSON
General Fund

Schedule of Expenditures - Budget and Actual
By Work Group

Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
General Government:				
City Council	\$ 684,296	861,759	764,587	97,172
City Attorney	975,000	990,000	1,302,268	(312,268)
Non Departmental	4,156,200	3,397,308	3,649,615	(252,307)
City Clerk	1,028,140	1,119,176	977,128	142,048
City Treasurer	643,634	643,634	679,968	(36,334)
City Manager	6,360,713	6,602,684	6,703,913	(101,229)
Administrative Services	<u>6,170,996</u>	<u>6,296,248</u>	<u>6,061,604</u>	<u>234,644</u>
Total General Government	<u>20,018,979</u>	<u>19,910,809</u>	<u>20,139,083</u>	<u>(228,274)</u>
Economic Development	265,287	1,441,144	1,364,869	76,275
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Subtotal Current Expenditures	<u>\$ 66,047,519</u>	<u>\$ 66,698,652</u>	<u>\$ 66,286,622</u>	<u>\$ 412,030</u>
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Total General Fund Expenditures	<u>\$ 66,522,519</u>	<u>\$ 68,830,601</u>	<u>\$ 66,798,862</u>	<u>\$ 2,097,306</u>
Interfund Reimbursement	<u>(4,230,000)</u>	<u>(4,230,000)</u>	<u>(3,995,295)</u>	<u>(234,705)</u>
Net General Fund Expenditures	<u>\$ 62,292,519</u>	<u>\$ 64,600,601</u>	<u>\$ 62,803,567</u>	<u>\$ 1,862,601</u>

CITY OF CARSON

Note to Required Supplementary Information

Year Ended June 30, 2009

(1) Budgetary Control and Accounting

The following procedures are utilized by the City in formulating its annual budget:

- Early in the calendar year, the General Managers prepare estimates of required appropriations for the following fiscal year. These estimates are compiled into a proposed operating budget.
- The City Manager submits the proposed budget to the City Council for the subsequent fiscal year. The operating budget includes both the sources and types of funds for the proposed expenditures. The City Council and staff meet in budget workshops in order to relate requests with available resources.
- Public hearings are conducted to obtain taxpayer comments on the proposed budget being adopted. Pursuant to provisions of the Carson Municipal Code, the General Fund budget must be adopted no later than July 20 of the new fiscal year. The budget is legally enacted through passage of a resolution.
- The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revision that alters the total expenditures of any fund must be approved by the City Council. The budget is generally amended during the fiscal year to reflect adjustments, as authorized by the City Council. Expenditures may not legally exceed appropriations at the fund level.
- Formal budgetary integration is employed as a management control device during the year. Commitments for materials and services, such as purchase orders and contracts are recorded during the year as encumbrances in order to reserve that portion of the applicable appropriation. Encumbrances outstanding at year-end are treated as a reservation of fund balance since they do not constitute expenditures or liabilities.
- It is the practice of the City to give Finance staff some discretion with respect to budget amounts for year end purposes.

CITY OF CARSON

Note to Required Supplementary Information

(Continued)

(1) Budgetary Control and Accounting. (Continued)

Budgeted amounts are reported on the same basis of accounting as the fund types they relate to (modified-accrual) and adopted on a basis consistent with generally accepted accounting principles (GAAP). All unexpended appropriations expire at year-end and if warranted are reappropriated in the next budget cycle. Annual budgets are prepared for all governmental fund types expected to have activity during the fiscal year.

For fiscal year 2009, the annual budget was not adopted for the State Park Bond Act Fund as this fund was not expected to have any activity during the fiscal year.

