

CITY OF CARSON
ADOPTED OPERATING BUDGET
DEPARTMENT SUMMARY - BY CATEGORY
FISCAL YEAR 2012/13

FUND: 01 General Fund
DEPARTMENT: 21 Non Departmental

CATEGORY	FY 2008/09 ACTUAL EXPENDITURES	FY 2009/10 ACTUAL EXPENDITURES	FY 2010/11 AMENDED BUDGET	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 AMENDED BUDGET	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ADOPTED BUDGET
Salaries and Benefits	\$ 716,334	\$ 872,425	\$ 200,000	\$ 489,422	\$ 980,000	\$ 1,195,550	\$ 2,242,837
Operations & Maintenance	2,933,281	3,386,422	2,820,000	3,096,767	7,283,959	8,521,712	3,602,000
Capital Outlay	0	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0	0
Total Expenditures	\$3,649,615	\$ 4,258,847	\$ 3,020,000	\$ 3,586,189	\$ 8,263,959	\$ 9,717,262	\$5,844,837

DEPARTMENT ACTIVITY

This budgetary department is used to account for costs that are not specific to any particular work group. Some of the items budgeted under this work group include costs related to retirees' participation in the CALPERS medical plan, disability insurance, redemption cost of accrued vacation and sick leave, liability claims settlement, workers' compensation claims settlement and unemployment claims. In FY 2010/11, a fee was imposed by the LA County for distributing property taxes to cities. The budget to pay for that fee is included in this department. In FY 2011/12, the City set up a trust fund with CALPERS for Other Post Employment Benefits (OPEB) to partially offset the unfunded liabilities, therefore \$3.84M was budgeted under object code 6140 to account for the City's initial deposit to California Employers' Retiree Benefit Trust (CERBT) Fund.

CITY OF CARSON

ADOPTED OPERATING BUDGET
PROGRAM BUDGET DETAIL
FISCAL YEAR 2012/13

FUND: 01 General Fund
DEPARTMENT: 21 Non Departmental
DIVISION: 999 N/A
PROGRAM: 043 Program Support

OBJECT CODE AND DESCRIPTION	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2011/12	FY 2011/12	FY 2012/13
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	AMENDED BUDGET	ACTUAL EXPENDITURES	AMENDED BUDGET	ACTUAL EXPENDITURES	ADOPTED BUDGET
5002 Regular	0	0	0	(67,284)	0	0	1,000,000
5008 Leave Redemption	631,637	690,931	100,000	72,902	700,000	829,701	775,000
5010 Termination Pay	77,765	159,079	100,000	454,626	250,000	330,794	325,000
5510 Medicare	6,932	8,832	0	3,344	0	11,890	37,837
5511 Miscellaneous Contribution	0	13,583	0	25,834	30,000	23,166	105,000
Salaries and Benefits	716,334	872,425	200,000	489,422	980,000	1,195,550	2,242,837
6004 Professional Services	262,825	262,442	280,000	0	0	0	0
6015 Taxes, Licenses and Fees	29,708	0	0	0	0	0	0
6031 Property Insurance	0	0	0	0	69,289	69,289	0
6034 LTD/STD Insurance	478,721	485,451	500,000	480,522	500,000	439,347	460,000
6036 Liability Claims Settlements	57,160	534,513	100,000	31,301	100,000	58,324	37,000
6037 Workers Comp Claims Settlement	917,183	610,845	650,000	819,670	750,000	677,417	700,000
6038 Unemployment Claims	95,016	151,958	140,000	185,371	200,000	123,994	100,000
6040 Retiree Health Insurance	1,092,668	1,027,369	1,150,000	1,201,159	1,400,000	1,384,638	1,380,000
6041 OPA Reimbursement	0	313,845	0	110,865	100,000	132,085	125,000
6059 Property Tax Admin Cost	0	0	0	267,879	280,000	279,491	300,000
6140 Payment to CERBT Funds	0	0	0	0	3,384,670	3,384,670	0
7038 Equipment Replacement Charges	0	0	0	0	500,000	500,000	500,000
Operation and Maintenance	2,933,281	3,386,422	2,820,000	3,096,767	7,283,959	7,049,254	3,602,000
9555 OPERATING T/O - CHA	0	0	0	0	0	103,072	0
9582 OPERATING T/O - CSA	0	0	0	0	0	1,369,385	0
Other Financing Sources/Uses	0	0	0	0	0	1,472,458	0
TOTAL PROG: 043 Program Support	3,649,615	4,258,847	3,020,000	3,586,189	8,263,959	9,717,261	5,844,837