

ACTION: It was moved to Waive Further Reading and Adopt Resolution No. 14-066, as read by title only, on motion of Robles and seconded by Davis-Holmes.

During discussion of the motion, Mayor/Agency Chairman/Authority Chairman Dear inquired if there was a declaration of emergency what would be the practical affect, if any.

City/Agency/Authority Attorney Wynder stated that it would free up the Council to vote on the rest of the motions on the agenda and would have zero affect.

Upon inquiry, City Manager/Agency Executive Director/Authority Executive Director Hernandez stated that the general question was whether the voters would vote to extend the Utility Users Tax which was used to support vital services such as gang prevention, stroke center, police services, all youth, adult, and senior services. He further stated that the practical affect if there was a fiscal emergency, as the City Manager, he would have to reevaluate the expenditures that were recommended and proposed as far as this year and midyear adjustments, etc.

Mayor/Agency Chairman/Authority Chairman Dear stated that the resolution would require a unanimous vote in order to declare a fiscal emergency and discussed alternative dates before the expiration in June 2016.

City/Agency/Authority Attorney Wynder stated that at any election that the Council wished to put item on the ballot that would not involve a Council Member running for reelection, the Council would have to adopt a resolution declaring a fiscal emergency unanimously and if Council did not want to place on an election where a member of the Council was up for election, Council would still have to go through the process.

Mayor/Agency Chairman/Authority Chairman Dear stated that the debate was between November and March.

City/Agency/Authority Attorney Wynder stated that a conceivable date would be a special election to fill the unexpired term of an office of a member of the Council which would count as a non-fiscal emergency required election because of a Councilmanic election.

The motion failed to carry due to the technical requirement that required five affirmative votes as follows:

Ayes: Mayor/Agency Chairman/Authority Chairman Dear, Mayor Pro Tem/Agency Vice Chairman/Authority Vice Chairman Santarina, Council Member/Agency Member/Authority Commissioner Davis-Holmes, and Council Member/Agency Member/Authority Commissioner Robles
Noes: Council Member/Agency Member/Authority Commissioner Gipson
Abstain: None
Absent: None

ITEM NO. (31) CONSIDER THE ADOPTION OF RESOLUTION NO. 14-076, ADOPTING THE FY 2014/15 GENERAL FUND OPERATING BUDGET (ADMINISTRATIVE SERVICES)

RECOMMENDATION for the City Council:

1. WAIVE further reading and ADOPT Resolution No. 14-076, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA, ADOPTING THE FY 2014/15 GENERAL FUND BUDGET AND APPROVING APPROPRIATIONS FOR THE 2014/15 FISCAL YEAR."

ACTION: Mayor/Agency Chairman/Authority Chairman Dear ordered Item No. 31 continued with no objections heard. ✓

ITEM NO. (32) CONSIDERATION OF ORDINANCE NO. 14-1541 AMENDING SECTIONS 6339, 6351, AND 6396 OF ARTICLE VI, CHAPTER 3 OF THE CARSON MUNICIPAL CODE RELATING TO BUSINESS LICENSE REQUIREMENTS (ADMINISTRATIVE SERVICES)

Item No. 32 was heard after Council Item No. 30 at 11:37 P.M.

City Manager/Agency Executive Director/Authority Executive Director Hernandez summarized the staff report and stated that this item was the first step to improve business license procedures.

Revenue Manager Sztorch elaborated on the staff report and recommendation.

RECOMMENDATION for the City Council:

1. WAIVE further reading and INTRODUCE Ordinance No. 14-1541, "AN ORDINANCE OF THE CITY OF CARSON, CALIFORNIA AMENDING SECTIONS 6339, 6351 AND 6396 OF ARTICLE VI, CHAPTER 3 OF THE CARSON MUNICIPAL CODE RELATING TO BUSINESS LICENSE REQUIREMENTS."

ACTION: It was moved to Waive Further Reading and Introduce Ordinance No. 14-1541, as read by title only, on motion of Santarina, seconded by Davis-Holmes and unanimously carried by the following vote:

Ayes: Mayor/Agency Chairman/Authority Chairman Dear, Mayor Pro Tem/Agency Vice Chairman/Authority Vice Chairman Santarina, Council Member/Agency Member/Authority Commissioner Gipson, Council Member/Agency Member/Authority Commissioner Davis-Holmes, and Council Member/Agency Member/Authority Commissioner Robles

Noes: None

Abstain: None

Absent: None

ORDINANCE SECOND READING (None)

CONCLUDING ORAL COMMUNICATIONS (MEMBERS OF THE PUBLIC) (None)

The public may at this time address the members of the City Council/Housing Authority/Successor Agency on any matters within the jurisdiction of the City Council/Housing Authority/Successor Agency. No action may be taken on non-agendized items except as authorized by law. Speakers are requested to limit their comments to no more than five minutes each, speaking once.



City of Carson Report to Mayor and City Council

August 5, 2014
New Business Discussion

SUBJECT: CONSIDER THE ADOPTION OF RESOLUTION NO. 14-076, ADOPTING THE FY 2014/15 GENERAL FUND OPERATING BUDGET

Trini H. Cathagan
Submitted by Jacquelyn Acosta
Director of Administrative Services

Nelson Hernandez
Approved by Nelson Hernandez
City Manager

I. SUMMARY

The City Council has held five budget workshops at which the general fund operating budget has been reviewed and discussed. A noticed public hearing was also held on July 1, 2014 to receive input from the public on the proposed FY 2014/15 general fund budget. As of July 25, 2014, the City Manager's proposed general fund operating budget for FY 2014/15 still has a shortfall of \$551,851. Included in this report are options which the City Council may consider, to eliminate the shortfall. Attached as Exhibit No. 1, is Resolution No. 14-076 adopting the FY 2014/15 General Fund budget which will be adjusted, if needed, in accordance with the final decision arrived at by the City Council.

II. RECOMMENDATION

WAIVE further reading and ADOPT Resolution No. 14-076, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA, ADOPTING THE FY 2014/15 GENERAL FUND BUDGET AND APPROVING APPROPRIATIONS FOR THE 2014/15 FISCAL YEAR."

III. ALTERNATIVES

TAKE any other action the City Council deems appropriate.

IV. BACKGROUND

As originally presented, the City Manager's proposed general fund operating budget for FY 2014/15 estimated operating revenues to be \$67,958,459 and operating expenditures to be \$72,692,292, which indicated an operating shortfall of \$4,733,833. Since that time, staff has been working to provide the City Council with choices on how to close that gap. As of July 25, 2014, the budget shortfall has been reduced to \$551,851. The following are being provided to the City Council as available options to balance the budget:

1. Transfer \$560,000 from the Capital Asset Replacement Fund (CARF). Even with this transfer, funds will still be available to fulfill the obligations committed using these funds. If the City Council approves this option, the FY 2014/15 general fund projected operating revenues will exceed budgeted operating expenditures by \$8,149 (Exhibit No. 2).

The FY 2013/14 yearend operating result is anticipated to yield an excess in the general fund balance threshold of \$20 million. Any amount in excess of that threshold will be used to replenish the Capital Asset Replacement Fund, and to contribute funds to the OPEB trust account, in accordance with the financial principles and guidelines approved by the City Council on January 17, 2012.

2. Drawing on the Budget Stabilization Fund of \$2.5 million, which is set-aside in the City's reserves (Exhibit No. 4). Exercising prudent financial management, the City Council established this budget stabilization fund to be used, if needed, to assist in the transition to a post-redevelopment operating environment. The City is still navigating through the ramifications of the elimination of the redevelopment agencies; therefore, these funds may be used to eliminate the shortfall of revenues over expenditures.
3. Revisit the budget items that were included in the changes to the projected expenditures as shown on Exhibit No. 3. From the list, it appears that salary savings may be realized by delaying personnel recruitment. This is the least preferred option for Staff because lack of the much needed manpower resources will impact programs and activities which the City Council desires to provide to the citizens of Carson to enhance their quality of life.

V. FISCAL IMPACT

Adoption of the general fund budget will establish the City's spending plan for the 2014/15 fiscal year. The funds will be appropriated in each City Department's accounts, in accordance with the City Council Resolution No. 14-076, as approved.

VI. EXHIBITS

1. Resolution No. 14-076. (pgs. 4-5)
2. Effect of Transfer of Funds from Capital Asset Replacement Fund. (pg. 6)
3. Changes to Proposed Revenue and Expenditure Budgets. (pg. 7)
4. Governmental Funds Balance Sheet from the June 30, 2013 Comprehensive Annual Financial Report. (pg. 8)

Prepared by: Jackie Acosta, Director of Administrative Services
Trini H. Catbagan, Finance Officer

TO: Rev07-02-2014

Reviewed by:

City Clerk	City Treasurer
Administrative Services	Public Works
Community Development	Community Services

Action taken by City Council

Date _____ Action _____

RESOLUTION NO. 14-076

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA, ADOPTING THE FY 2014/15 GENERAL FUND BUDGET AND APPROVING APPROPRIATIONS FOR THE 2014/15 FISCAL YEAR

WHEREAS, the City Manager has prepared and submitted to the City Council a proposed budget for the 2014/15 fiscal year, which commences on July 1, 2014, and ends on June 30, 2015; and

WHEREAS, the City Council has reviewed the proposed budget; and

WHEREAS, a public hearing has been duly held pursuant to the provisions of the Carson Municipal Code; and

WHEREAS, the City Council has determined that it is necessary for the efficient management of the City that certain sums be appropriated to the various departments and activities of the City.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CARSON DOES HEREBY RESOLVE, FIND, DETERMINE, AND ORDER AS FOLLOWS:

Section 1. The general fund budget for the City of Carson for the fiscal year beginning July 1, 2014, and ending June 30, 2015, is hereby adopted. Said budget being the proposed budget as reviewed and amended in open study session before the City Council, a copy of which is on file in the City Clerk's Office.

Section 2. The sums of money therein set forth are hereby appropriated to the respective accounts for expenditure during fiscal year 2014/15, for each of the several items set forth in the proposed budget, as amended.

Section 3. The following sums of money are hereby appropriated to the following departments of the City for expenditure during fiscal year 2014/15:

[MORE]

EXHIBIT NO. - 1



BUDGET APPROPRIATIONS
FOR EXPENDITURE

General Fund Budget

<u>DEPARTMENT</u>	<u>AMOUNT</u>
City Council	\$ 1,032,248
City Attorney	1,505,000
Non Departmental	2,799,139
City Clerk	920,027
City Treasurer	769,261
City Manager	3,865,245
Administrative Services	6,767,825
Community Development	5,182,495
Public Works	16,396,338
Community Services	<u>32,090,224</u>
TOTAL GENERAL FUND BUDGET	<u>\$ 71,327,802</u>

Section 4. The City Manager is hereby instructed to have copies hereof duplicated and distributed to all departments, officials and interested parties as soon as convenient.

Section 5. The City Clerk shall certify to the adoption of this resolution and shall keep a copy of this resolution attached to the fiscal year 2014/15 budget on file, and effective as of July 1, 2014, the same shall be in force and effect.

PASSED, APPROVED, and ADOPTED this 5th day of August, 2014.

Mayor Jim Dear

ATTEST:

City Clerk Donesia L. Gause, CMC

APPROVED AS TO FORM:

City Attorney

[MORE]



CITY OF CARSON
GENERAL FUND BUDGET
EFFECT OF TRANSFER OF FUNDS FROM CAPITAL ASSET REPLACEMENT FUND
FY 2014/15

	TRANSFER FROM CARF		
	BEFORE	AFTER	
Total General Fund Revenues:	\$70,581,387	\$71,141,387	\$560,000
One-Time Revenues:			
Election reimbursement	54,936	54,936	0
Absentee ballot reimbursement	165,500	165,500	0
Net General Fund Operating Revenues	<u>70,360,951</u>	<u>70,920,951</u>	<u>560,000</u>
Total General Fund Expenditures:	71,327,802	71,327,802	0
One-Time Expenditures:			
2015 General Election	225,000	225,000	0
Update Zoning Ordinance	150,000	150,000	0
Replace phone system	0	0	0
Replace financial accounting system	0	0	0
Polling/Educational Campaign - UUT extension	40,000	40,000	0
Net General Fund Operating Expenditures	<u>70,912,802</u>	<u>70,912,802</u>	<u>0</u>
<i>Net Surplus/ (Shortfall) of operating revenues over operating expenditures</i>	<u>\$551,851</u>	<u>\$8,149</u>	



CITY OF CARSON
CHANGES TO PROPOSED REVENUE & EXPENDITURE BUDGETS
(SINCE JUNE 19, 2014)

General Fund Revenue Projection:	
Initial total revenue projection	\$68,178,895
Changes in revenue projections:	
Increase property tax projection	141,450
Increase sales tax projection	63,901
Increase TOT projection	15,432
Increase real property transfer tax projection	2,323
Increase in UUT projection	1,384,298
Increase in admissions fee projection	3,207
Increase in building permits revenue projection	26,975
Decrease in Community Center revenues projection	(34,373)
Decrease in lease payment re: Reflections Park	(1,144)
Decrease in CRA Lease Revenue Bond payment to the City	(50,499)
Transfer funds from the Measure R fund to offset street maintenance costs	434,000
Transfer funds from the Family Support Grant fund to offset costs related to the Anti-Bullying initiative	15,000
Transfer funds from the CalHOME Grant fund to offset administrative staff costs	17,500
Transfer funds from the Beverage Container Recycling Fund to offset administrative staff costs	10,000
Transfer funds from the Used Oil State Grant Fund to offset administrative staff costs	22,000
Transfer funds from the Park Development Fee Fund to offset administrative staff costs	79,881
Transfer funds from the Park Development Fee Fund to reimburse GF for two park projects	211,541
Increase sales tax projection for new retailers	61,000
Total changes in revenues, as of 7/25/2014	<u>2,402,492</u>
Transfer from Capital Asset Replacement Fund	560,000
Total changes in revenues, as of 8/5/2014	<u>2,962,492</u>
Revised total revenue projection	<u><u>\$71,141,387</u></u>

General Fund Projected Expenditures:	
Initial total expenditure projection	\$73,357,292
Changes in projected expenditures:	
Reduce the transfer to the CARF to \$0	(500,000)
Add \$41,200 for Apollo West Carson Players	41,200
Add \$208,800 to reinstate a Cultural Arts programs funding	208,800
Salary savings for positions not filled at 7-1-14 (approved to be filled)	(167,605)
Salary savings for positions not filled at 7-1-14 (those that are pending approval to be filled & new vacancies)	(660,181)
Reduce amount for Zoning Ordinance update	(250,000)
Add \$30,000 for the continuation of the SFAN program (charge to Admin Tow Fee Fund)	0
Reduce Sheriff's contract costs by amount to be paid with State COPS grant funds	(130,000)
Potential savings from the proposed reorg (pending approval of the City Council)	(625,000)
Add Filipino American History Month (Budget Referral #11)	5,000
Giveaway items (Budget Referral #13, Option #1)	5,000
Giveaway items - Trinkets - 2 or 3 different ones (Budget Referral #13)	5,000
Consideration of a 13-week volleyball program at 4 gyms (Budget Referral #14)	6,680
Consider operating one pool for 9 months & giving free lessons to Carson families (Budget Referral #16)	51,616
Add Tour de Carson	5,000
Add American Heritage Day	20,000
Reduce budget for Anti-Bullying program	(55,000)
Add funding for the Mariachi Festival (Budget Referral #20)	10,000
Total changes in expenditures	<u>(2,029,490)</u>
Revised total expenditure projection	<u><u>\$71,327,802</u></u>

City of Carson
Governmental Funds
Balance Sheet
June 30, 2013

	General	Carson Housing Authority	Nonmajor Governmental Funds	Total
ASSETS				
Cash and investments (Note 2)	\$ 31,438,680	\$ 28,868,567	\$ 8,090,594	\$ 68,397,841
Cash and investments with fiscal agents:				
Receivables:				
Taxes	6,589,465	-	9,533	6,598,998
Accounts	343,419	186	-	343,605
Accrued interest - other	3,877	4,394,286	181,121	4,579,284
Loans	35,119	50,921,599	-	50,956,718
Due from other funds (Note 5)	717,172	66,321	38,960	822,453
Due from Successor Agency	23,751	35,475	142,854	202,080
Due from government agencies	553,164	-	860,191	1,413,355
Inventory	373,690	-	-	373,690
Prepays and other assets	1,223,457	-	-	1,223,457
Land held for resale	-	8,146,939	-	8,146,939
Total assets	\$ 41,301,794	\$ 92,433,373	\$ 9,323,253	\$ 143,058,420
LIABILITIES				
Accounts payable and accrued liabilities	\$ 3,435,955	101,271	1,007,163	\$ 4,544,389
Accrued payroll	150,000	-	77,439	227,439
Due to other funds (Note 5)	54,022	130,660	637,771	822,453
Due to Successor Agency	-	-	1,254,220	1,254,220
Due to government agencies	1,471	-	-	1,471
Retentions payable	-	139,815	22,330	162,145
Unearned revenue	474,545	-	184,964	659,509
Refundable deposits	22,236	-	-	22,236
Self insurance claims payable	795,555	-	-	795,555
Total liabilities	4,933,784	371,746	3,183,887	8,489,417
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	55,315,885	-	55,315,885
FUND BALANCES				
Nonspendable				
Loans receivable	35,119	-	-	35,119
Inventory	373,690	-	-	373,690
Prepaid and other assets	1,223,457	-	-	1,223,457
Land held for resale	-	8,146,939	-	8,146,939
Restricted				
Housing projects	-	28,598,803	5,206,026	33,804,829
1% PEG fees	361,310	-	-	361,310
Alameda Corridor Projects	1,000,000	-	-	1,000,000
Capital projects (DTC)	1,123,088	-	-	1,123,088
Committed				
Economic uncertainties	13,727,120	-	-	13,727,120
* Budget stabilization fund	2,500,000	-	-	2,500,000
Reward funds	90,000	-	-	90,000
OPEB Trust contribution	4,092,003	-	-	4,092,003
Assigned				
Raised median construction	345,072	-	-	345,072
Self-insurance	1,500,000	-	-	1,500,000
Special projects	1,000,000	-	-	1,000,000
Capital projects	1,000,000	-	-	1,000,000
Equipment replacement	-	-	1,015,107	1,015,107
Utility underground	998,110	-	-	998,110
Load shed program	102,329	-	-	102,329
Encumbrances and continuing appropriations	156,714	-	-	156,714
Unassigned	6,739,998	-	(81,767)	6,658,231
Total fund balances	36,368,010	36,745,742	6,139,366	79,253,118
Total liabilities, deferred inflows of \$ resources and fund balances	41,301,794	\$ 92,433,373	\$ 9,323,253	\$ 143,058,420

See notes to financial statements.



CITY OF CARSON

PROPOSED OPERATING BUDGET
 DEPARTMENT SUMMARY
 FISCAL YEAR 2014/15

FUND: 01 General Fund
 DEPARTMENT: 00 NA

OBJECT CODE AND DESCRIPTION	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ADOPTED BUDGET	FY 2013/14 AMENDED BUDGET	FY 2013/14 ACTUAL THR 06/30/14	FY 2014/15 PROPOSED BUDGET
6053 Postage	0	0	0	0	0	(21)	0
Operation and Maintenance	0	0	0	0	0	(21)	0
TOTAL DEPT: 00 NA	0	0	0	0	0	(21)	0

CITY OF CARSON

PROPOSED OPERATING BUDGET
DEPARTMENT SUMMARY
FISCAL YEAR 2014/15

FUND: 01 General Fund
DEPARTMENT: 10 City Council

OBJECT CODE AND DESCRIPTION	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2013/14	FY 2013/14	FY 2014/15
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THR 06/30/14	PROPOSED BUDGET
5001 Council Salaries	106,444	105,409	105,489	105,411	105,411	93,733	105,411
5002 Full-Time Salaries	107,575	78,532	105,396	239,859	245,186	219,711	330,684
5003 Overtime	0	1,458	190	1,080	1,080	1,260	1,350
5004 Temporary/Part-Time	37,791	67,091	68,656	46,344	46,684	54,302	103,775
5501 Retirement	48,514	44,082	50,210	97,664	97,697	69,634	98,145
5502 Medical & Associated Benefits	32,565	28,128	37,315	79,067	79,967	53,576	72,237
5503 Dental Insurance	6,267	5,392	5,541	7,308	7,310	23,179	7,308
5505 Group Life Insurance	3,486	3,226	3,398	4,200	4,200	3,760	4,200
5508 Reimbursement	1,067	950	867	1,500	1,550	2,751	1,900
5509 Vision Insurance	581	544	518	611	611	470	550
5510 Medicare	4,199	5,004	5,537	7,175	7,239	6,914	7,848
5512 Deferred Compensation Match	2,466	2,485	3,288	12,400	13,300	6,476	14,126
5513 Unused Medical-Deferred Comp	28,458	30,833	32,875	39,927	39,927	37,271	39,523
5516 Part-Time Retirement	6,600	7,906	10,958	14,888	14,888	5,926	8,034
5518 OPEB Trust Contribution	0	0	0	0	2,469	2,467	8,722
Salaries and Benefits	386,011	381,042	430,239	657,434	667,519	581,430	803,813
6001 City Bus Use	(29)	405	0	0	291	292	1,000
6003 Printing/Binding/Duplication	0	1,920	0	500	500	0	0
6004 Professional Services	2,088	18,004	16,127	18,520	18,820	20,956	21,450
6005 Contract Services	36,600	16,224	24,000	2,000	2,000	0	2,000
6006 Membership Fees and Dues	71,206	66,009	76,309	70,900	70,900	69,197	70,100
6008 Promotion & Publicity	31,051	13,054	14,501	25,000	25,350	19,852	20,000
6009 Special Materials & Supplies	4,399	5,422	5,202	12,500	32,550	8,648	13,000
6010 Office/Facilities Sppls&Frnshng	8,146	3,512	6,994	5,000	5,050	13,356	5,000
6011 Telephone	4,983	5,110	6,150	5,320	5,320	4,108	8,280
6013 Auto Allowance/Mileage	39,804	41,306	42,840	42,200	42,200	42,079	42,500
6014 Conference and Travel	18,408	23,486	18,577	37,500	37,500	34,792	37,500
6015 Taxes, Licenses and Fees	137	11,160	0	0	0	0	0
6017 Subscriptions & Publications	2,414	2,172	423	355	355	1,230	1,930
6018 Election Related Activity	146	0	0	0	0	0	0
6020 Comptr-Reltd Lcnse, Eqp, Accs	1,350	942	1,655	2,200	2,200	2,167	1,400
6097 Local Trainings & Meetings	5,727	38	823	3,000	3,000	2,805	3,000
6098 Council Lobbying Efforts	1,199	491	933	2,500	2,500	809	0
7003 Office & Equipment Maintenannc	164	270	270	275	275	270	275
7011 Property & Supplies Rental	1,431	399	688	1,000	1,000	3,400	1,000
Operation and Maintenance	229,223	209,922	215,493	228,770	249,811	223,959	228,435
TOTAL DEPT: 10 City Council	615,234	590,963	645,732	886,204	917,330	805,389	1,032,248

CITY OF CARSON

PROPOSED OPERATING BUDGET
 DEPARTMENT SUMMARY
 FISCAL YEAR 2014/15

FUND: 01 General Fund
 DEPARTMENT: 11 City Attorney

OBJECT CODE AND DESCRIPTION	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ADOPTED BUDGET	FY 2013/14 AMENDED BUDGET	FY 2013/14 ACTUAL THR 06/30/14	FY 2014/15 PROPOSED BUDGET
6064 Professional Services	110,306	84,126	82,047	90,558	90,558	77,291	105,000
6065 Contract Services	1,239,363	1,084,617	895,177	1,000,000	0	(10,553)	0
6055 Legal Cost	0	0	0	0	1,040,000	1,462,469	1,400,000
Operation and Maintenance	1,349,669	1,168,743	977,225	1,090,558	1,130,558	1,529,207	1,505,000
TOTAL DEPT: 11 City Attorney	1,349,669	1,168,743	977,225	1,090,558	1,130,558	1,529,207	1,505,000

CITY OF CARSON

PROPOSED OPERATING BUDGET
DEPARTMENT SUMMARY
FISCAL YEAR 2014/15

FUND: 01 General Fund
DEPARTMENT: 21 Non Departmental

OBJECT CODE AND DESCRIPTION	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ADOPTED BUDGET	FY 2013/14 AMENDED BUDGET	FY 2013/14 ACTUAL THR 06/30/14	FY 2014/15 PROPOSED BUDGET
5002 Full-Time Salaries	(67,284)	0	0	0	0	0	(1,452,786)
5003 Overtime	0	0	26,883	0	0	0	0
5007 Mou Extension Compensation	0	0	0	0	33,000	0	0
5008 Leave Redemption	72,902	829,701	616,284	925,000	925,000	591,421	650,000
5010 Termination Pay	454,626	330,794	344,697	350,000	350,000	612,715	650,000
5502 Medical & Associated Benefits	0	0	0	0	0	5,691	0
5510 Medicare	3,344	11,890	9,559	0	0	15,841	0
5511 Miscellaneous Contribution	25,834	23,166	23,616	33,000	33,000	25,171	30,000
5512 Deferred Compensation Match	0	0	0	0	0	2,500	0
5518 OPEB Trust Contribution	0	0	0	0	0	32	0
Salaries and Benefits	489,422	1,195,550	1,021,039	1,308,000	1,341,000	1,253,371	(122,786)
6011 Telephone	0	0	0	0	0	75	0
6031 Property Insurance	0	69,289	0	0	0	0	0
6036 LTD/STD Insurance	480,522	439,347	413,144	450,000	450,000	396,252	488,925
6036 Liability Claims Settlements	31,301	58,324	75,894	75,000	75,000	42,945	40,000
6037 Workers Comp Claims Settlement	819,670	677,417	508,482	550,000	550,000	414,314	550,000
6038 Unemployment Claims	185,371	123,994	72,809	100,000	100,000	91,843	90,000
6040 Retiree Health Insurance	1,201,159	1,384,638	1,540,492	1,600,000	1,600,000	1,549,548	1,648,000
6041 OPA Reimbursement	110,865	132,085	175,021	140,000	140,000	179,949	0
6059 Property Tax Admin Cost	267,879	279,491	100,461	105,000	105,000	96,863	105,000
6140 Payment to CERBT Fund	0	3,384,670	3,404,726	196,686	4,092,003	4,092,003	0
7038 Equipment Replacement Charges	0	500,000	500,000	500,000	500,000	500,000	0
Operation and Maintenance	3,096,767	7,049,254	6,791,029	3,716,686	7,612,003	7,363,791	2,921,925
9555 Operating Transfers Out-CHA	0	103,072	0	0	0	0	0
9582 Operating Transfers Out-CSA	0	1,369,385	0	0	0	0	0
Other Financing Sources/Uses	0	1,472,458	0	0	0	0	0
TOTAL DEPT: 21 Non Departmental	3,586,189	9,717,261	7,812,068	5,024,686	8,953,003	8,617,161	2,799,139

CITY OF CARSON

PROPOSED OPERATING BUDGET
DEPARTMENT SUMMARY
FISCAL YEAR 2014/15

FUND: 01 General Fund
DEPARTMENT: 30 City Clerk

OBJECT CODE AND DESCRIPTION	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ADOPTED BUDGET	FY 2013/14 AMENDED BUDGET	FY 2013/14 ACTUAL THR 06/30/14	FY 2014/15 PROPOSED BUDGET
5002 Full-Time Salaries	356,676	337,185	352,585	346,159	357,480	379,878	393,494
5003 Overtime	38,536	7,545	18,498	9,070	9,070	9,025	29,057
5004 Temporary/Part-Time	0	0	10,181	15,000	15,000	15,377	21,486
5501 Retirement	89,474	89,366	92,369	97,787	97,787	102,633	101,477
5502 Medical & Associated Benefits	44,291	46,840	54,359	57,685	58,285	60,921	61,615
5503 Dental Insurance	4,456	3,929	4,131	4,068	4,068	20,832	4,415
5505 Group Life Insurance	925	797	913	1,175	1,175	1,230	1,255
5508 Reimbursement	2,050	2,278	2,150	1,900	1,900	1,831	1,900
5509 Vision Insurance	451	392	441	561	561	605	772
5510 Medicare	865	1,252	2,678	3,237	3,354	2,957	3,365
5512 Deferred Compensation Match	8,197	6,656	3,059	9,100	9,100	9,617	9,100
5513 Unused Medical-Deferred Comp	0	0	78	0	0	0	0
5518 OPEB Trust Contribution	0	0	0	0	3,562	3,643	7,871
Salaries and Benefits	545,921	496,239	541,440	545,742	561,342	608,549	635,807
6003 Printing/Binding/Duplication	0	0	4,420	20,000	20,000	8,221	20,000
6004 Professional Services	89	3,178	32	500	500	10,966	4,500
6005 Contract Services	4,829	10,205	6,293	6,000	6,000	174	2,500
6006 Membership Fees and Dues	1,404	1,430	566	840	840	1,349	1,320
6008 Promotion & Publicity	0	0	32	300	300	0	300
6009 Special Materials & Supplies	881	2,530	109	3,000	3,000	2,421	3,000
6010 Office/Facilities Sppls&Frshng	2,017	2,378	1,764	3,000	3,000	3,766	3,000
6011 Telephone	399	593	1,470	500	500	1,745	1,500
6013 Auto Allowance/Mileage	6,520	5,155	6,600	7,100	7,100	6,620	7,100
6014 Conference and Travel	7,517	5,548	0	7,500	7,500	3,001	7,500
6015 Taxes, Licenses and Fees	41	0	0	0	0	0	500
6017 Subscriptions & Publications	207	184	1,063	150	150	0	100
6018 Election Related Activity	260,888	1,480	207,247	6,500	6,995	10,004	230,200
6020 Comptr-Reltd Lnse, Eqp, Accs	166	3,013	962	500	500	843	700
6097 Local Trainings & Meetings	0	0	1,434	500	500	4,695	500
7003 Office & Equipment Maintenanc	515	620	620	1,500	1,500	688	1,500
Operation and Maintenance	285,472	36,315	232,611	57,890	58,385	54,494	284,220
8004 Buildings	0	0	0	0	20,000	0	0
Capital Outlays	0	0	0	0	20,000	0	0
TOTAL DEPT: 30 City Clerk	831,394	532,554	774,852	603,632	639,727	663,044	920,027

CITY OF CARSON

PROPOSED OPERATING BUDGET
DEPARTMENT SUMMARY
FISCAL YEAR 2014/15

FUND: 01 General Fund
DEPARTMENT: 40 City Treasurer

OBJECT CODE AND DESCRIPTION	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ADOPTED BUDGET	FY 2013/14 AMENDED BUDGET	FY 2013/14 ACTUAL THR 06/30/14	FY 2014/15 PROPOSED BUDGET
5002 Full-Time Salaries	418,238	421,712	434,327	426,958	451,716	454,082	464,333
5003 Overtime	0	827	40	0	0	151	0
5501 Retirement	104,934	113,346	116,053	120,771	120,771	125,580	118,893
5502 Medical & Associated Benefits	57,327	58,587	64,146	63,317	63,617	61,007	58,861
5503 Dental Insurance	5,399	4,524	4,362	5,157	5,157	19,364	5,157
5505 Group Life Insurance	1,489	1,196	1,160	1,426	1,426	1,427	1,426
5508 Reimbursement	2,350	2,800	2,850	2,500	2,600	2,750	1,900
5509 Vision Insurance	438	383	619	606	606	508	615
5510 Medicare	3,822	3,952	3,945	4,822	5,140	4,061	3,954
5512 Deferred Compensation Match	7,131	9,559	8,170	8,900	8,900	8,428	9,753
5518 OPEB Trust Contribution	0	0	0	0	4,394	4,345	9,287
Salaries and Benefits	601,127	616,887	635,670	634,457	664,327	681,704	674,179
6004 Professional Services	497	2,805	2,509	2,752	2,752	2,943	2,752
6005 Membership Fees and Dues	688	805	517	750	750	943	970
6009 Special Materials & Supplies	0	0	0	0	0	564	0
6010 Office/Facilities Sppls&Frnshng	2,101	3,320	1,737	2,400	2,400	2,908	2,980
6011 Telephone	2,458	2,416	2,241	2,500	2,500	2,269	2,620
6013 Auto Allowance/Mileage	6,653	6,646	6,624	6,750	6,750	6,602	6,750
6014 Conference and Travel	6,006	6,768	7,169	7,500	7,500	7,803	7,500
6015 Taxes, Licenses and Fees	2,188	18	0	0	0	0	0
6017 Subscriptions & Publications	0	0	462	0	0	0	0
6020 Comptr-Reltd Lnse, Eqp, Accs	1,608	3,373	2,160	1,950	1,950	1,410	1,510
6090 Bank Service Charge Fees	46,367	76,819	76,417	70,000	70,000	48,476	70,000
6097 Local Trainings & Meetings	0	0	40	0	0	25	0
7003 Office & Equipment Maintenc	125	0	0	0	0	0	0
Operation and Maintenance	68,688	102,970	99,876	94,602	94,602	73,941	95,082
TOTAL DEPT: 40 City Treasurer	669,815	719,857	735,546	729,059	758,929	755,645	769,261

CITY OF CARSON

PROPOSED OPERATING BUDGET

DEPARTMENT SUMMARY

FISCAL YEAR 2014/15

FUND: 01 General Fund

DEPARTMENT: 50 City Manager

OBJECT CODE AND DESCRIPTION	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ADOPTED BUDGET	FY 2013/14 AMENDED BUDGET	FY 2013/14 ACTUAL THR 06/30/14	FY 2014/15 PROPOSED BUDGET
5002 Full-Time Salaries	2,213,161	1,452,367	1,411,840	1,458,200	1,509,042	1,355,133	1,677,780
5003 Overtime	1,487	15,973	1,210	1,585	1,585	9,411	4,440
5004 Temporary/Part-Time	262,326	33,654	57,922	46,116	56,116	119,651	20,942
5501 Retirement	557,852	390,823	375,960	411,679	411,679	365,250	391,316
5502 Medical & Associated Benefits	383,268	227,789	219,658	237,426	238,026	213,502	251,522
5503 Dental Insurance	35,360	19,724	19,180	19,662	19,662	65,441	20,358
5505 Group Life Insurance	8,258	4,580	4,796	4,760	4,760	4,286	4,920
5508 Reimbursement	19,200	11,454	8,925	7,000	7,150	8,996	7,850
5509 Vision Insurance	2,576	1,116	1,998	2,046	2,046	1,833	2,169
5510 Medicare	31,962	19,588	18,809	24,109	24,622	18,667	21,305
5512 Deferred Compensation Match	27,078	17,361	17,638	25,800	28,300	13,096	28,579
5513 Unused Medical-Deferred Comp	4,042	0	11,745	0	0	2,296	0
5516 Part-Time Retirement	39,232	0	3,299	0	0	726	1,037
5518 OPEB Trust Contribution	0	0	0	0	15,005	12,469	33,557
Salaries and Benefits	3,585,803	2,194,428	2,152,981	2,238,383	2,317,993	2,190,756	2,465,775
6001 City Bus Use	(0)	0	0	2,500	2,500	5,170	0
6002 Educational Reimbursement	0	0	32,599	50,000	50,000	24,728	40,000
6003 Printing/Binding/Duplication	24,852	37,645	30,039	39,100	39,100	29,406	35,100
6004 Professional Services	489,355	352,912	114,959	265,420	276,055	181,915	286,800
6005 Contract Services	51,723	2,831	305,314	263,200	267,200	211,601	315,440
6006 Membership Fees and Dues	2,252	2,740	14,380	13,965	13,965	13,570	15,430
6008 Promotion & Publicity	35,801	5,849	10,729	15,050	19,100	13,973	25,950
6009 Special Materials & Supplies	35,462	6,997	22,999	82,400	87,630	22,409	58,500
6010 Office/Facilities Sppls&Frnshng	8,840	9,844	7,210	12,240	14,240	13,013	15,940
6011 Telephone	198,045	177,091	3,519	2,250	2,250	1,767	3,450
6013 Auto Allowance/Mileage	5,183	3,194	7,766	4,950	4,950	3,327	11,050
6014 Conference and Travel	12,111	11,861	6,865	11,450	11,450	3,802	16,150
6015 Taxes, Licenses and Fees	798	0	0	100	100	0	0
6016 Employee Uniform	3,343	0	0	0	0	0	0
6017 Subscriptions & Publications	4,284	3,487	147	760	760	151	800
6020 Comptr-Reltd Lnuse, Eqp, Accs	16,492	29,636	4,327	5,750	5,750	9,901	7,700
6027 Non-Capital Tools/Equipment	0	555	(43)	0	0	0	0
6028 Liability Insurance	195,886	0	193,176	192,190	192,190	209,326	231,117
6029 Workers Compensation Insuranc	0	0	123,359	123,359	123,359	116,206	126,309
6030 Other Insurance	15,099	0	36,238	44,379	44,379	24,694	32,175
6031 Property Insurance	75,021	0	98,388	89,410	89,410	85,491	83,509
6032 Recruitment Advertising	0	0	8,073	12,000	8,000	5,047	12,000
6053 Postage	7,285	19,190	15,200	18,000	18,000	18,000	36,000
6056 City-wide Training	863	5,974	1,112	15,000	1,000	375	15,000
6057 Gas	12,049	0	0	0	0	0	0
6078 Electric	124,276	0	0	0	0	0	0
6097 Local Trainings & Meetings	3,928	8,005	5,501	15,920	13,920	6,670	12,670
6157 Stipend	6,860	8,435	6,580	11,655	11,655	7,700	15,540
7003 Office & Equipment Maintenan	9,298	4,713	495	2,740	2,740	646	2,840

CITY OF CARSON

PROPOSED OPERATING BUDGET
 DEPARTMENT SUMMARY
 FISCAL YEAR 2014/15

FUND: 01 General Fund
 DEPARTMENT: 50 City Manager

OBJECT CODE AND DESCRIPTION	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ADOPTED BUDGET	FY 2013/14 AMENDED BUDGET	FY 2013/14 ACTUAL THR 06/30/14	FY 2014/15 PROPOSED BUDGET
7011 Property & Supplies Rental	28,811	0	45	0	0	988	0
7013 Vehicle/Rolling Eqpmnt Rental	1,179	0	0	0	0	0	0
Operation and Maintenance	1,369,095	690,958	1,048,974	1,293,788	1,299,703	1,009,877	1,399,470
8003 Specialized Equipment	80,840	6,204	0	0	0	0	0
8006 Office Equipment	0	31,378	0	0	0	0	0
Capital Outlays	80,840	37,582	0	0	0	0	0
TOTAL DEPT: 50 City Manager	5,035,738	2,922,968	3,201,955	3,532,171	3,617,696	3,200,633	3,865,245

CITY OF CARSON

PROPOSED OPERATING BUDGET
 DEPARTMENT SUMMARY
 FISCAL YEAR 2014/15

FUND: 01 General Fund
 DEPARTMENT: 60 Administrative Services

OBJECT CODE AND DESCRIPTION	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ADOPTED BUDGET	FY 2013/14 AMENDED BUDGET	FY 2013/14 ACTUAL THR 06/30/14	FY 2014/15 PROPOSED BUDGET
5002 Full-Time Salaries	3,249,883	3,290,169	3,097,065	3,072,891	3,230,347	3,160,199	3,437,434
5003 Overtime	6,180	9,592	19,816	25,047	25,047	27,270	55,508
5004 Temporary/Part-Time	141,510	163,986	159,138	244,254	249,377	171,111	198,651
5501 Retirement	817,681	884,732	824,832	867,917	867,917	858,721	837,720
5502 Medical & Associated Benefits	495,869	525,267	548,101	548,425	551,425	508,619	508,406
5503 Dental Insurance	49,464	46,100	42,932	42,995	42,995	136,381	43,448
5505 Group Life Insurance	12,322	11,505	10,211	10,244	10,244	9,920	10,428
5508 Reimbursement	19,200	20,517	21,658	19,250	20,400	18,956	13,000
5509 Vision Insurance	4,446	3,485	4,084	4,781	4,781	3,890	4,565
5510 Medicare	38,254	40,605	41,016	53,736	55,370	41,957	46,624
5512 Deferred Compensation Match	33,004	34,038	33,071	36,600	36,600	34,638	46,408
5513 Unused Medical-Deferred Comp	22,140	24,938	5,040	0	0	4,859	11,820
5516 Part-Time Retirement	19,216	18,544	17,739	14,444	14,444	22,359	18,061
5518 OPEB Trust Contribution	0	0	0	0	31,624	29,525	68,750
Salaries and Benefits	4,909,168	5,073,476	4,824,703	4,940,584	5,140,571	5,028,405	5,300,823
6001 City Bus Use	0	0	0	0	0	578	0
6002 Educational Reimbursement	58,594	40,527	0	0	0	0	0
6003 Printing/Binding/Duplication	10,088	738	393	2,050	2,050	153	2,275
6004 Professional Services	201,534	287,325	297,841	397,057	435,860	373,381	426,093
6005 Contract Services	421,405	428,943	269,999	302,243	302,243	227,234	328,202
6006 Membership Fees and Dues	2,309	9,855	1,970	2,115	2,115	2,021	2,536
6008 Promotion & Publicity	0	306	275	0	0	153	0
6009 Special Materials & Supplies	28,260	34,797	19,631	25,350	25,350	4,273	27,180
6010 Office/Facilities Sppls&Prnshng	53,826	52,479	61,380	70,050	70,050	61,946	63,970
6011 Telephone	4,556	3,325	168,986	151,371	151,371	165,347	151,161
6013 Auto Allowance/Mileage	16,060	15,974	10,954	11,550	11,550	10,795	11,800
6014 Conference and Travel	6,489	7,838	2,983	21,600	21,600	1,490	25,500
6015 Taxes, Licenses and Fees	(56)	500	963	1,130	1,130	505	1,130
6016 Employee Uniform	2,446	2,928	2,603	2,600	2,600	2,572	2,750
6017 Subscriptions & Publications	316	331	2,196	2,630	2,630	1,646	1,210
6020 Compstr-Reltd Lnse, Eqp, Accs	9,683	7,565	42,436	44,306	45,883	36,380	64,300
6027 Non-Capital Tools/Equipment	0	0	263	600	600	0	600
6028 Liability Insurance	0	192,190	0	0	0	0	0
6029 Workers Compensation Insuranc	121,580	121,334	0	0	0	0	0
6030 Other Insurance	17,059	28,577	0	0	0	0	0
6032 Recruitment Advertising	351	385	0	0	0	0	0
6035 Disposal Costs	438	0	523	800	800	144	500
6051 Miscellaneous Parts	0	2,331	1,459	1,200	1,200	385	1,000
6053 Postage	101,901	107,032	104,796	100,000	100,000	92,049	100,030
6056 City-wide Training	0	0	5,400	13,000	13,000	8,650	20,000
6097 Local Trainings & Meetings	371	218	3,510	1,650	1,650	2,997	3,900
7003 Office & Equipment Maintenanc	74,365	81,080	90,747	103,915	104,911	91,110	104,465
7004 Vehicle Maintenance	4,352	5,506	1,667	4,100	4,100	5,211	1,950
7011 Property & Supplies Rental	711	407	0	1,000	1,000	11,810	7,250

CITY OF CARSON

PROPOSED OPERATING BUDGET

DEPARTMENT SUMMARY

FISCAL YEAR 2014/15

FUND: 01 General Fund
 DEPARTMENT: 60 Administrative Services

OBJECT CODE AND DESCRIPTION	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ADOPTED BUDGET	FY 2013/14 AMENDED BUDGET	FY 2013/14 ACTUAL THR 06/30/14	FY 2014/15 PROPOSED BUDGET
7307 Unleaded Gas	3,101	5,093	8,593	3,600	3,600	5,962	6,000
Operation and Maintenance	1,139,739	1,437,584	1,099,568	1,263,917	1,305,293	1,106,790	1,353,802
8003 Specialized Equipment	0	0	0	17,600	239,600	111,532	17,600
8006 Office Equipment	0	0	55,768	45,600	64,997	20,324	95,600
8009 Relocation Cost	0	0	0	0	0	2,550	0
Capital Outlays	0	0	55,768	63,200	304,597	134,406	113,200
TOTAL DEPT: 60 Administrtrv Srvc	6,048,907	6,511,060	5,980,039	6,267,701	6,750,461	6,269,601	6,767,825

CITY OF CARSON

PROPOSED OPERATING BUDGET

DEPARTMENT SUMMARY

FISCAL YEAR 2014/15

FUND: 01 General Fund
 DEPARTMENT: 70 Community Development

OBJECT CODE AND DESCRIPTION	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ADOPTED BUDGET	FY 2013/14 AMENDED BUDGET	FY 2013/14 ACTUAL THR 06/30/14	FY 2014/15 PROPOSED BUDGET
5002 Full-Time Salaries	734,467	849,393	1,519,232	1,416,405	1,522,683	1,371,557	1,813,883
5003 Overtime	2,142	1,954	5,904	1,100	1,100	24,524	22,330
5004 Temporary/Part-Time	6,918	45,093	10,087	78,857	105,457	80,181	135,000
5501 Retirement	187,611	228,233	405,675	399,874	399,874	368,204	425,628
5502 Medical & Associated Benefits	119,184	130,762	211,634	205,204	207,004	185,607	231,981
5503 Dental Insurance	10,552	10,440	15,814	15,617	15,617	41,123	19,294
5505 Group Life Insurance	2,648	2,743	4,137	4,278	4,278	3,973	5,239
5508 Reimbursement	4,800	4,566	9,357	8,317	8,567	6,834	8,550
5509 Vision Insurance	867	658	1,611	2,133	2,133	1,380	1,970
5510 Medicare	9,090	10,983	20,374	22,608	24,239	18,209	24,587
5512 Deferred Compensation Match	6,732	8,280	14,645	18,500	18,500	20,714	30,043
5513 Unused Medical-Deferred Comp	8,382	14,018	30,143	30,740	42,622	29,459	38,249
5516 Part-Time Retirement	0	3,096	1,177	827	827	0	0
5518 OPEB Trust Contribution	0	0	0	0	14,575	10,996	36,279
Salaries and Benefits	1,093,393	1,310,220	2,249,791	2,204,460	2,367,476	2,162,761	2,793,033
6003 Printing/Binding/Duplication	4,991	3,576	4,519	6,700	6,700	8,258	7,650
6004 Professional Services	2,520	7,142	43,948	110,900	110,900	37,333	186,800
6005 Contract Services	91,717	78,533	1,527,419	1,775,000	1,925,000	1,905,292	2,083,976
6006 Membership Fees and Dues	1,925	2,085	3,959	30,345	30,345	17,170	32,055
6008 Promotion & Publicity	9,477	5,678	15,514	22,700	24,780	15,100	19,600
6009 Special Materials & Supplies	800	0	4,036	0	0	338	4,000
6010 Office/Facilities Sppls&Frnshng	3,012	5,328	9,100	6,900	6,900	4,843	8,350
6011 Telephone	0	325	900	983	983	725	983
6013 Auto Allowance/Mileage	2,247	3,228	4,950	5,775	5,775	3,969	10,005
6014 Conference and Travel	1,437	184	3,005	10,660	10,660	5,165	11,100
6015 Taxes, Licenses and Fees	2,085	0	0	0	0	0	0
6017 Subscriptions & Publications	0	248	0	8,390	8,390	1,789	5,804
6020 Comptr-Reltd Lnse, Eqp, Accs	568	1,471	1,582	1,600	1,600	3,226	1,739
6097 Local Trainings & Meetings	75	248	4,272	700	700	797	900
6157 Stipend	14,720	16,280	12,890	16,215	16,215	13,955	14,500
7003 Office & Equipment Maintenan	48	95	1,212	100	100	49	100
7004 Vehicle Maintenance	100	183	1,348	1,000	1,000	257	1,000
7011 Property & Supplies Rental	2,811	0	28	150	150	0	100
7013 Vehicle/Rolling Eqpmt Rental	0	0	217	0	0	0	0
7307 Unleaded Gas	0	0	882	1,000	1,000	326	500
7310 Compressed Natural Gas	0	256	326	300	300	64	300
Operation and Maintenance	138,532	124,861	1,640,106	1,999,418	2,151,498	2,018,654	2,389,462
Buildings	0	0	68	0	0	0	0
Capital Outlays	0	0	68	0	0	0	0

CITY OF CARSON

PROPOSED OPERATING BUDGET

DEPARTMENT SUMMARY

FISCAL YEAR 2014/15

FUND: 01 General Fund

DEPARTMENT: 80 Public Works

OBJECT CODE AND DESCRIPTION	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ADOPTED BUDGET	FY 2013/14 AMENDED BUDGET	FY 2013/14 ACTUAL THR 06/30/14	FY 2014/15 PROPOSED BUDGET
5002 Full-Time Salaries	3,498,549	3,352,126	6,477,723	6,753,985	7,041,865	6,271,255	8,092,951
5003 Overtime	27,897	75,460	64,395	24,964	24,964	190,920	28,129
5004 Temporary/Part-Time	35,842	86,735	282,854	219,285	223,380	340,043	274,842
5005 Classified Part-Time	2,360	0	0	0	0	0	0
5501 Retirement	882,935	902,311	1,710,825	1,905,432	1,905,432	1,697,404	1,920,135
5502 Medical & Associated Benefits	613,376	582,949	1,417,452	1,584,288	1,601,607	1,273,743	1,735,586
5503 Dental Insurance	56,431	49,054	107,003	118,573	118,573	298,661	129,038
5505 Group Life Insurance	14,013	12,381	24,551	28,150	28,150	23,387	30,744
5508 Reimbursement	22,900	21,350	50,306	45,450	50,800	41,219	12,700
5509 Vision Insurance	4,646	3,693	13,937	13,193	13,193	10,254	10,882
5510 Medicare	39,742	40,921	88,394	119,073	123,681	91,428	112,307
5512 Deferred Compensation Match	18,611	14,893	19,602	35,900	35,900	29,001	81,757
5513 Unused Medical-Deferred Comp	20,109	25,696	56,596	61,136	63,471	64,640	71,676
5516 Part-Time Retirement	875	1,111	21,202	23,565	23,565	20,902	10,155
5518 OPEB Trust Contribution	0	0	0	0	69,236	58,261	161,858
Salaries and Benefits	5,238,286	5,168,678	10,334,840	10,932,994	11,323,817	10,411,118	12,672,760
6001 City Bus Use	0	0	0	0	0	233	0
6003 Printing/Binding/Duplication	2,880	281	731	650	650	3,006	5,480
6004 Professional Services	85,564	146,401	381,692	424,400	433,084	189,218	370,540
6005 Contract Services	1,667,289	1,695,611	391,618	497,000	497,000	414,723	491,346
6006 Membership Fees and Dues	37,006	36,626	26,231	28,250	28,250	25,595	27,800
6007 Excursions and Admission Fees	58,465	114,282	(187)	0	0	34	0
6008 Promotion & Publicity	129	224	1,364	2,000	2,994	994	2,000
6009 Special Materials & Supplies	154,354	120,472	432,390	372,950	482,133	671,164	531,650
6010 Office/Facilities Sppls&Frnshng	7,475	10,446	8,667	10,875	10,875	6,893	10,875
6011 Telephone	12,691	11,649	17,100	18,240	18,240	11,820	19,500
6013 Auto Allowance/Mileage	6,142	3,066	40	6,150	6,150	1,222	6,000
6014 Conference and Travel	1,260	1,880	6,859	11,650	11,650	100	1,750
6015 Taxes, Licenses and Fees	33,063	40,639	46,564	46,623	54,339	60,872	56,100
6016 Employee Uniform	12,113	12,626	29,527	26,375	26,375	30,949	46,240
6017 Subscriptions & Publications	708	554	1,630	595	595	95	345
6020 Comptr-Reltd Lnse, Eqp, Accs	7,061	6,948	4,736	4,666	19,252	11,749	5,016
6027 Non-Capital Tools/Equipment	2,538	1,203	7,397	18,300	18,300	17,879	18,700
6033 Obsolete/Loss Inventory	0	0	19,806	0	0	0	0
6035 Disposal Costs	51,752	38,075	29,772	40,000	40,000	45,181	44,500
6051 Miscellaneous Parts	3,605	3,170	0	2,100	2,100	6,794	7,000
6053 Postage	8,980	8,314	8,347	10,000	9,800	8,916	10,000
6077 Gas	0	0	20,001	20,000	20,000	21,906	21,000
6078 Electric	497,394	523,245	683,606	696,000	696,000	678,143	696,000
6079 Water	249,368	273,773	672,140	567,550	567,550	765,133	650,100
6097 Local Trainings & Meetings	21	77	2,874	5,665	16,165	4,039	9,150
6157 Stipend	910	805	420	3,780	3,780	980	3,780
6801 Transportation Reimbursement	(57,981)	(65,827)	0	0	0	0	0
7003 Office & Equipment Maintenanc	14,819	47,739	54,416	35,995	35,995	60,798	54,375

CITY OF CARSON

PROPOSED OPERATING BUDGET
DEPARTMENT SUMMARY
FISCAL YEAR 2014/15

FUND: 01 General Fund
DEPARTMENT: 80 Public Works

OBJECT CODE AND DESCRIPTION	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2013/14	FY 2013/14	FY 2014/15
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THR 06/30/14	PROPOSED BUDGET
7004 Vehicle Maintenance	95,894	110,291	150,054	77,750	78,262	116,746	82,650
7011 Property & Supplies Rental	0	0	0	0	0	2,383	0
7013 Vehicle/Rolling Eqpmt Rental	0	872	1,784	2,700	2,700	46,042	5,700
7017 Vehicle Lease Payments	0	0	0	216,931	216,931	97,388	331,101
7018 Contracted Vehicle Maint Csts	0	0	0	17,520	17,520	9,674	29,030
7306 Diesel Fuel	29,964	33,270	25,719	15,000	15,000	21,310	18,500
7307 Unleaded Gas	70,306	91,403	203,967	150,850	150,850	161,667	162,350
7308 Motor Oil	0	0	0	1,800	1,800	0	0
7309 Liquid Propane Gas	0	162	35	0	0	0	0
7310 Compressed Natural Gas	<u>1,290</u>	<u>2,348</u>	<u>2,287</u>	<u>2,250</u>	<u>2,250</u>	<u>979</u>	<u>5,000</u>
Operation and Maintenance	3,055,061	3,270,624	3,231,587	3,334,615	3,486,590	3,494,621	3,723,578
8004 Buildings	0	0	11,095	0	0	0	0
8006 Office Equipment	0	0	14,260	0	0	0	0
8008 Improvements Other Than Bldg	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>112,793</u>	<u>106,148</u>	<u>0</u>
Capital Outlays	0	0	25,355	0	112,793	106,148	0
9518 Operating Transfers Out-Prp A	0	2,003	0	0	0	0	0
9519 Operating Transfers Out-Prp C	<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources/Uses	0	2,503	0	0	0	0	0
TOTAL DEPT: 80 Public Works	<u>8,293,347</u>	<u>8,441,805</u>	<u>13,591,783</u>	<u>14,267,609</u>	<u>14,923,200</u>	<u>14,011,887</u>	<u>16,396,338</u>

CITY OF CARSON

PROPOSED OPERATING BUDGET
DEPARTMENT SUMMARY
FISCAL YEAR 2014/15

FUND: 01 General Fund
DEPARTMENT: 90 Community Services

OBJECT CODE AND DESCRIPTION	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ADOPTED BUDGET	FY 2013/14 AMENDED BUDGET	FY 2013/14 ACTUAL THR 06/30/14	FY 2014/15 PROPOSED BUDGET
5002 Full-Time Salaries	8,627,508	9,148,644	5,394,818	5,398,492	5,679,044	5,451,822	6,106,504
5003 Overtime	11,866	62,097	27,876	11,996	24,851	79,470	29,624
5004 Temporary/Part-Time	2,846,474	3,129,589	2,826,820	3,047,183	3,183,465	3,212,619	3,487,777
5005 Classified Part-Time	32,686	35,557	26,466	49,452	49,452	31,182	49,452
5010 Termination Pay	0	0	0	0	0	1,576	0
5501 Retirement	2,154,100	2,436,347	1,422,621	1,540,327	1,540,327	1,469,051	1,458,818
5502 Medical & Associated Benefits	1,559,611	1,684,077	1,031,688	979,360	984,460	1,005,470	968,488
5503 Dental Insurance	148,752	139,050	74,086	78,337	78,337	241,804	78,720
5505 Group Life Insurance	35,705	33,886	18,103	18,958	18,958	17,982	19,370
5508 Reimbursement	49,950	51,975	35,296	29,500	32,350	31,255	12,100
5509 Vision Insurance	13,441	10,402	9,834	10,572	10,572	8,713	9,027
5510 Medicare	136,467	150,314	100,308	120,578	125,760	107,439	119,070
5512 Deferred Compensation Match	26,125	32,857	26,840	34,700	34,700	30,307	60,706
5513 Unused Medical-Deferred Comp	49,513	53,133	25,814	31,002	37,244	31,643	34,560
5516 Part-Time Retirement	312,849	377,363	320,285	365,546	378,446	367,133	328,394
PEEB Trust Contribution	0	0	0	0	55,555	49,695	123,122
Salaries and Benefits	16,005,046	17,345,292	11,340,856	11,716,003	12,233,521	12,137,162	12,885,732
6001 City Bus Use	41,524	42,955	48,084	41,969	41,969	48,279	52,400
6003 Printing/Binding/Duplication	6,235	5,790	2,618	8,355	8,655	4,797	10,208
6004 Professional Services	184,631	328,516	238,878	201,730	213,470	307,128	289,931
6005 Contract Services	14,843,836	15,003,803	16,084,358	16,717,417	16,770,307	15,141,618	17,280,370
6006 Membership Fees and Dues	18,746	7,334	12,419	15,080	15,080	13,484	18,645
6007 Excursions and Admission Fees	14,590	26,446	101,141	89,650	90,150	54,760	93,189
6008 Promotion & Publicity	7,473	23,879	25,600	32,000	39,425	28,735	42,550
6009 Special Materials & Supplies	445,100	560,330	404,852	387,109	406,373	481,765	420,137
6010 Office/Facilities Sppls&Frnshng	30,236	37,373	42,635	56,520	58,125	47,040	47,975
6011 Telephone	71,129	83,008	69,826	63,830	63,830	65,270	66,873
6013 Auto Allowance/Mileage	13,347	12,792	13,546	11,825	11,825	14,723	13,888
6014 Conference and Travel	21,081	33,980	10,012	27,300	27,300	16,786	29,705
6015 Taxes, Licenses and Fees	8,309	14,906	13,422	15,188	15,188	15,182	12,488
6016 Employee Uniform	28,693	45,266	20,279	23,550	23,550	22,258	25,850
6017 Subscriptions & Publications	1,227	1,544	3,705	3,900	3,900	1,186	4,250
6020 Comptr-Reltd Lcnse, Eqp, Accs	27,585	32,671	67,512	30,200	31,190	48,886	30,436
6027 Non-Capital Tools/Equipment	2,910	5,724	186	900	900	0	0
6030 Other Insurance	0	0	820	0	0	0	500
6032 Recruitment Advertising	0	0	95	100	100	0	100
6035 Disposal Costs	305	0	0	0	0	0	0
6053 Postage	0	0	0	250	250	0	0
6050 Special Event Support	0	0	0	10,000	10,000	10,000	10,000
607 Gas	67,682	72,139	52,067	45,085	45,085	51,657	44,495
6078 Electric	614,610	638,249	464,859	345,976	345,976	546,620	399,072
6079 Water	306,393	334,488	39,231	32,150	32,150	36,671	32,150
6095 Unreimbursed Grant Expenditrs	0	0	(2,800)	0	0	0	0
6097 Local Trainings & Meetings	534	1,069	6,118	5,280	5,280	13,060	8,930

CITY OF CARSON

PROPOSED OPERATING BUDGET

DEPARTMENT SUMMARY

FISCAL YEAR 2014/15

FUND: 01 General Fund
 DEPARTMENT: 90 Community Services

OBJECT CODE AND DESCRIPTION	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2013/14	FY 2013/14	FY 2014/15
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THR 06/30/14	PROPOSED BUDGET
6100 Helicopter Service Sheriff	17,194	19,433	18,564	19,200	19,200	16,858	21,000
6101 Driving Under Influence City	43,746	50,081	47,356	90,000	90,000	22,028	90,000
6104 Fingerprint Processing Serv	50,490	34,706	45,798	40,000	40,000	29,803	40,000
6105 Fireworks Suppression Operatn	24,296	22,864	21,417	24,000	24,000	22,951	24,000
6157 Stipend	15,055	13,300	11,865	12,890	12,890	17,290	22,110
6801 Transportation Reimbursement	0	0	(77,309)	(75,000)	(75,000)	(76,401)	(75,000)
7003 Office & Equipment Maintenanc	56,191	49,178	17,093	33,080	33,080	20,769	24,290
7004 Vehicle Maintenance	73,774	68,730	40,613	26,100	26,100	29,356	38,400
7011 Property & Supplies Rental	30,392	43,677	25,959	61,500	62,100	41,342	44,900
7013 Vehicle/Rolling Eqpmt Rental	710	1,797	2,249	8,550	9,550	5,350	3,450
7306 Diesel Fuel	8,082	6,129	11,665	10,000	10,000	10,373	12,000
7307 Unleaded Gas	97,207	135,579	18,575	14,450	14,450	24,240	19,700
7309 Liquid Propane Gas	10	803	0	0	0	0	0
7310 Compressed Natural Gas	7,312	4,904	5,405	4,000	4,000	2,828	5,500
Operation and Maintenance	17,174,636	17,763,442	17,908,711	18,434,134	18,530,448	17,136,694	19,204,492
8003 Specialized Equipment	7,500	6,487	0	0	0	20,892	0
8007 Furniture & Fixtures	0	0	0	0	24,953	27,487	0
8008 Improvements Other Than Bldg	11,115	0	0	0	0	0	0
Capital Outlays	18,615	6,487	0	0	24,953	48,378	0
9529 Operating Transfers Out-SlfSp	0	0	540,014	100,000	100,000	0	0
Other Financing Sources/Uses	0	0	540,014	100,000	100,000	0	0
TOTAL DEPT: 90 Community Services	33,198,297	35,115,221	29,789,582	30,250,137	30,888,922	29,322,234	32,090,224

CITY OF CARSON

PROPOSED OPERATING BUDGET
DEPARTMENT SUMMARY
FISCAL YEAR 2014/15

FUND: 01 General Fund
DEPARTMENT: 99 Capital Improvement Projects

OBJECT CODE AND DESCRIPTION	FY 2010/11 ACTUAL EXPENDITURES	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ADOPTED BUDGET	FY 2013/14 AMENDED BUDGET	FY 2013/14 ACTUAL THR 06/30/14	FY 2014/15 PROPOSED BUDGET
5002 Full-Time Salaries	0	0	0	0	0	11,499	0
5003 Overtime	0	0	0	0	0	3,846	0
5501 Retirement	0	0	0	0	0	3,122	0
5502 Medical & Associated Benefits	0	0	0	0	0	2,240	0
5503 Dental Insurance	0	0	0	0	0	165	0
5505 Group Life Insurance	0	0	0	0	0	38	0
5509 Vision Insurance	0	0	0	0	0	7	0
5510 Medicare	0	0	0	0	0	226	0
5512 Deferred Compensation Match	0	0	0	0	0	116	0
5513 Unused Medical-Deferred Comp	0	0	0	0	0	61	0
5518 OPEB Trust Contribution	0	0	0	0	0	108	0
Salaries and Benefits	0	0	0	0	0	21,428	0
6004 Professional Services	0	0	0	0	0	21,084	0
6005 Office/Facilities Sppls&Frnsng	1,073	0	0	0	0	0	0
6020 Compnr-Reltd Lnse, Eq, Accs	412	0	0	0	0	0	0
Operation and Maintenance	1,485	0	0	0	0	21,084	0
8004 Buildings	0	0	5,259	83,000	1,247,565	669,879	0
8007 Furniture & Fixtures	0	0	0	1,850	0	0	0
8008 Improvements Other Than Bldg	10,000	0	15,576	1,545,115	908,500	0	0
8021 Infra/Roadways - Sidewalk	0	0	0	150,000	150,000	0	0
Capital Outlays	10,000	0	20,835	1,779,965	2,306,065	669,879	0
TTL DPT: 99 Cptl Imprvmt Prjcts	11,485	0	20,835	1,779,965	2,306,065	712,391	0

