

JULY 7, 2014

**CITY OF CARSON
GENERAL FUND RESERVE ANALYSIS
ESTIMATED AS OF JUNE 30, 2014
(REVISED JULY 7, 2014)**

Fund Balance as of 6/30/13	36,368,007
Expenditures taken directly from FB (non-operating expenditures):	
OPEB deposit (25% of FB over \$20,000,000)	4,092,003
Project No. 1454 - Community Center Renovations	130,000
Project No. 1364 - Corporate Yard Roof	330,000
Project No. XXXX - City Clerk's Office remodel	10,000
Subtotal of directly expended fund balance	<u>4,562,003</u>
Fund Balance as of 6/30/14 (before year-end operating results)	31,806,004
Estimated Operating Results for FY 2013/14:	
Operating Revenues	69,507,558
Operating Expenditures	<u>65,725,000</u>
Net Operating Results	3,782,558
Final Fund Balance as of 6/30/14	<u><u>35,588,562</u></u>

CITY OF CARSON
SCHEDULE OF GENERAL FUND BALANCE
FY 1993/94 THROUGH FY 2013/14

FISCAL YEAR	REVENUES & TRANSFERS IN	EXPENDITURES & TRANSFERS OUT	EXCESS (DEFICIENCY) OF REVENUES	GENERAL FUND BALANCE
1993/94	34,490,695	29,610,885	4,879,810	11,247,499
1994/95	34,700,497	30,334,948	4,365,549	15,613,048
1995/96	34,981,965	29,939,535	5,042,430	20,655,478
1996/97	34,840,872	32,700,729	2,140,143	22,795,621
1997/98	38,441,717	33,976,149	4,465,568	27,261,189
1998/99	40,884,151	38,446,680	2,437,471	29,698,660
1999/00	45,320,052	42,645,192	2,674,860	32,373,520
2000/01	57,619,806	47,393,148	10,226,658	42,600,178
2001/02	51,137,922	51,823,704	(685,782)	41,914,396
2002/03	51,661,111	62,997,939	(11,336,828)	30,577,568
2003/04	55,667,023	60,828,311	(5,161,288)	25,416,280
2004/05	57,856,512	56,354,914	1,501,598	26,917,878
2005/06	58,041,296	57,127,132	914,164	27,832,042
2006/07	63,680,226	63,674,552	5,674	27,837,716
2007/08	63,442,874	66,895,583	(3,452,709)	24,385,007
2008/09	63,203,252	66,798,866	(3,595,614)	20,789,393
2009/10	63,905,349	66,512,618	(2,607,269)	18,182,124
2010/11	62,726,567	57,407,400	5,319,167	23,501,291
2011/12	73,273,125	67,155,514	6,117,611	29,618,902
2012/13	74,167,891	67,418,786	6,749,105	36,368,007
2013/14*	70,022,083	68,635,600	1,386,483	37,754,490
2013/14**	69,507,558	65,725,000	3,782,558	35,588,562

* Adopted

** Year-end Projection

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

Changes in revenue projections:

Initial total revenue projection	68,178,895
Increase property tax	141,450
Increase sales tax	63,901
Increase TOT	15,432
Increase real property transfer tax	2,323
Increase in UUT	1,384,298
Increase in admissions fee	3,207
Increase in building permits	26,975
Decrease in Community Center	(34,373)
Decrease in lease payment re: Reflections Park	(1,144)
Decrease in CRA Lease Revenue Bond pmt	(50,499)
Total changes in revenues	<u>1,551,570</u>
Revised total revenue projection	<u><u>69,730,465</u></u>

Changes in projected expenditures:

Initial total expenditure projection	73,357,292
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	(167,605)
Reduce amount for Zoning Ordinance update	(250,000)
Look for SRF funds to offset eligible costs	????
MPT - make sure the two Tree Crew vacancies are funded and going to be filled.	in process
MPT - how much it will cost to repaint all red curbs in the City	????
MPT - traffic signal upgrade at 220th & Main	for 5-year CIP
MPT - entry signs on the major streets	for 5-year CIP
Total changes in expenditures	<u>(667,605)</u>
Revised total expenditure projection	<u><u>72,689,687</u></u>

CITY OF CARSON
GENERAL FUND
SUMMARY OF REVENUES AND TRANSFERS
FY 2011/12 THROUGH FY 2014/15

GENERAL FUND	FY 2011/12 ACTUAL REVENUES	FY 2012/13 AMENDED BUDGET	FY 2012/13 ACTUAL REVENUES	FY 2013/14 AMENDED BUDGET	FY 2013/14 ESTIMATED YEAR-END REVENUES	FY 2014/15 PROPOSED BUDGET
NO/LOW PROPERTY TAX	14,052,654	16,073,000	16,585,218	14,800,000	14,145,016	14,569,366
SALES & USE TAX	20,688,872	19,900,000	25,187,736	22,810,696	22,802,084	21,422,027
FRANCHISE TAXES	7,746,909	7,713,650	7,090,887	7,083,848	7,882,208	8,039,851
TRANSIENT OCCUPANCY TAX	1,307,730	1,275,000	1,462,174	1,466,425	1,463,206	1,589,504
REAL PROPERTY TRANSFER TAX	211,000	215,000	728,220	253,216	232,264	239,232
ADMISSIONS TAX	350,600	345,000	463,116	468,732	320,704	330,325
UTILITY USERS TAX	8,016,140	8,125,000	7,495,997	8,070,531	8,357,155	8,524,298
TOTAL TAXES	52,413,905	53,646,650	59,013,348	54,955,248	55,282,639	54,714,603
BUSINESS LICENSE	2,649,098	2,500,000	2,628,904	2,519,456	2,643,053	2,593,914
BUILDING CONSTRUCTION PERMITS	2,789,594	2,325,000	2,379,029	2,580,573	2,697,536	2,778,462
OTHER LICENSES & PERMITS	686,064	632,550	725,272	651,916	652,605	665,735
TOTAL LICENSE & PERMITS	6,124,756	5,457,550	5,733,205	5,751,945	5,893,194	6,038,111
TRAFFIC FINES	682,668	700,000	455,899	493,217	479,258	488,843
PARKING FINES	924,897	625,000	1,120,189	1,081,500	1,100,000	1,122,000
OTHER FINES & FORFEITURES	365,345	292,000	314,212	312,258	286,718	292,467
TOTAL FINES & FORFEITURES	1,972,910	1,617,000	1,890,300	1,886,975	1,865,976	1,903,310
INTEREST ON INVESTMENTS	160,540	250,000	240,028	259,207	280,894	286,512
LEASE AGREEMENTS	57,222	57,200	57,222	57,222	57,222	57,222
RENTS, CONCESSIONS & COMMISSIONS	264,470	260,550	275,132	543,613	613,549	625,820
COMMUNITY CENTER REVENUES	778,527	812,500	689,096	740,908	789,795	771,217
TOTAL USE OF MONEY & PROPERTY	1,260,759	1,380,250	1,261,478	1,600,950	1,741,460	1,740,771
MOTOR VEHICLE LICENSE FEES	256,016	250,000	50,405	51,917	41,716	42,580
OTHER INTERGOVERNMENTAL	160,888	277,036	67,635	266,078	132,609	424,058
TOTAL INTERGOVERNMENTAL	416,904	527,036	118,040	317,995	174,325	466,638
PLANNING, ZONING & SUBDIVISIONS	390,147	400,000	379,038	350,600	367,616	374,968
HUMAN SERVICES PROGRAMS	507,506	516,627	563,005	528,483	527,896	538,477
RECREATION PROGRAMS	836,264	763,525	819,162	857,361	891,718	909,579
OTHER SERVICE CHARGES	610,708	526,500	421,769	410,570	387,206	425,367
TOTAL CHARGES FOR SERVICES	2,344,625	2,206,452	2,122,974	2,146,414	2,174,436	2,248,391

CITY OF CARSON
GENERAL FUND
SUMMARY OF REVENUES AND TRANSFERS
FY 2011/12 THROUGH FY 2014/15

GENERAL FUND	FY 2011/12 ACTUAL REVENUES	FY 2012/13 AMENDED BUDGET	FY 2012/13 ACTUAL REVENUES	FY 2013/14 AMENDED BUDGET	FY 2013/14 ESTIMATED YEAREND REVENUES	FY 2014/15 PROPOSED BUDGET
OTHER REVENUES	890,762	1,036,260	3,013,919	1,056,534	1,447,923	1,593,667
TOTAL GENERAL FUND REVENUES	65,424,621	65,871,198	73,155,264	67,714,061	68,579,953	68,705,461
TRANSFER FROM BEVERAGE CONTAINER RECYCLING	1,200	0	1,200	0	0	0
TRANSFER FROM FAMILY SUPPORT FUND	0	14,000	0	14,000	0	0
TRANSFER FROM GAS TAX FUND	925,000	925,000	925,000	925,000	925,000	1,025,000
TRANSFER FROM USED OIL STATE GRANT FUND	3,743	0	2,680	0	2,605	0
TRANSFER FROM METRO WATER GRANT FUND	0	0	33	0	0	0
TRANSFER FROM PROP LE FUND	0	98,344	85,723	98,344	0	0
TRANSFER FROM CARSON REDEVELOPMENT AGENCY	3,533,898	0	0	0	0	0
OPERATING TRANSFER/IN - SUCCESSOR AGENCY	3,384,670	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	7,848,511	1,037,344	1,014,636	1,037,344	927,605	1,025,000
TOTAL REVENUES & TRANSFERS	73,273,132	66,908,542	74,167,900	68,751,405	69,507,558	69,730,461
LESS: ONE-TIME REVENUES	0	(1,738,500)	(7,561,290)	(220,436)	0	(220,436)
TOTAL ONE-TIME REVENUES	0	(1,738,500)	(7,561,290)	(220,436)	0	(220,436)
TOTAL NET OPERATING REVENUES	73,273,132	65,170,042	66,606,610	68,530,969	69,507,558	69,510,025
ADD: USE OF GENERAL FUND BALANCE	0	1,106,235	0	7,345,118	4,562,003	0
ADD BACK: ONE-TIME REVENUES	0	1,738,500	7,561,290	220,436	0	220,436
TOTAL GENERAL FUND REVENUES, TRANSFERS & FUND BALANCE	73,273,132	68,014,777	74,167,900	76,096,523	74,069,561	69,730,461

CITY OF CARSON
BUDGET INCREASES/DECREASES
FY 2014/15 COMPARED TO FY 2013/14
(AS PRESENTED ON 7/7/14)

	FY 2013/14	FY 2014/15	Difference
Total General Fund Revenues:	68,464,405	69,730,465	1,266,060
One-Time Revenues:			
Election reimbursement	54,936	54,936	0
Absentee ballot reimbursement	165,500	165,500	0
Net General Fund Operating Revenues	<u>68,243,969</u>	<u>69,510,029</u>	<u>1,266,060</u>
 Major increases/decreases:			
Property tax			(231,000)
Sales tax revenues			(1,390,000)
Electric utility franchise			146,000
Natural gas utility franchise			824,000
Transient occupancy taxes			123,000
Utility users tax			454,000
Admissions tax			(138,000)
Building permit fees			198,000
Foreclosure registration program			365,000
Transitional Subsidized Employee (TSE) program			157,000
Passport processing fees			60,000
Pass-through payments			244,000
Host fees (Waste Management)			261,000
NPDES Permit fees			(50,000)
Total major increases in revenues			<u>1,254,000</u>

CITY OF CARSON
BUDGET INCREASES/DECREASES
FY 2014/15 COMPARED TO FY 2013/14
(AS PRESENTED ON 7/7/14)

	FY 2013/14	FY 2014/15	Difference
Total General Fund Expenditures:	68,635,600	72,689,687	4,054,087
One-Time Expenditures:			
2015 General Election	0	225,000	225,000
Update Zoning Ordinance	100,000	150,000	50,000
Replace phone system	0	0	0
Replace financial accounting system	0	0	0
Polling/Educational Campaign - UUT extension	0	40,000	40,000
Net General Fund Operating Expenditures	<u>68,535,600</u>	<u>72,274,687</u>	<u>3,739,087</u>

Major increases in expenditures:

2.5% increase in Sheriff's Contract	397,483
City Attorney budget	400,000
Increased the number of Summer Youth from 100 to 125 & paying them the new minimum wage.	56,000
Building & Safety contract	125,000
Correct budget estimates for water usage	83,000
Foreclosure registration program	154,000
Enterprise fleet replacement lease - Year 2	115,000
Increase the annual set-aside for OPEB funding from 1% of payroll to 2% of payroll	450,000
Increase in PT staffing costs at the Comm Center	72,000
Funds for the Council-directed Anti-Bullying Campaign	100,000
Transitional Subsidized Employee (TSE) program	50,000
Increase in utility costs at Carson Park	35,000
Increase in full-time salary costs	3,200,000
Total major increases in expenditures	<u>5,237,483</u>

Net Shortfall of operating revenues over operating expenditures

(2,764,658)



**CITY OF CARSON
SPECIAL MEETING OF THE
CARSON CITY COUNCIL**

**CITY HALL
HELEN HAWAGOE COUNCIL CHAMBERS
701 EAST CARSON STREET
CARSON, CA 90745**

**THE CARSON CITY COUNCIL REGULAR MEETINGS ARE
BROADCAST LIVE VIA TIME WARNER CABLE CHANNEL 35 AND AT&T U-VERSE
CHANNEL 99 AS WELL AS VIA THE INTERNET AT: [HTTP://CI.CARSON.CA.US](http://ci.carson.ca.us)**

**JULY 7, 2014
6:00 P.M.**

AGENDA POSTED: JULY 3, 2014

"In accordance with the Americans with Disabilities Act of 1990, if you require a disability related modification or accommodation to attend or participate in this meeting, including auxiliary aids or services, please call the City Clerk's office at 310-952-1720 at least 48 hours prior to the meeting." (Government Code Section 54954.2)

CALL TO ORDER:

ROLL CALL:

BUDGET WORKSHOP #5 - NEW BUSINESS DISCUSSION

ITEM NO. (1) FISCAL YEAR 2014/15 CITY MANAGER'S PROPOSED GENERAL FUND OPERATING BUDGET

RECOMMENDATION for the City Council:

CONTINUE discussions on the FY 2014/15 City Manager's Proposed General Fund Operating Budget

ACTION:

ITEM NO. (2) FISCAL YEAR 2014/15 CITY MANAGER'S PROPOSED SPECIAL REVENUE FUNDS BUDGETS

RECOMMENDATION for the City Council:

RECEIVE and HEAR the staff presentation of the FY 2014/15 City Manager's Proposed Special Revenue Funds budgets.

ACTION:

ADJOURNMENT

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 (REVISED JULY 7, 2014)**

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Estimated Operating Results for FY 2013/14:		
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Operating Expenditures	<i>council's book</i>	<u>65,725,000</u>
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REAL PROPERTY TRANSFER TAX	211,000	215,000	728,220	253,216	232,264	239,232
ADMISSIONS TAX	390,600	345,000	463,116	468,732	320,704	330,325
UTILITY USERS TAX	8,016,140	8,125,000	7,495,997	8,070,331	8,357,155	8,524,298
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BUILDING CONSTRUCTION PERMITS	2,789,594	2,325,000	2,379,029	2,580,573	2,697,536	2,778,462
OTHER LICENSES & PERMITS	686,064	632,550	725,272	651,916	652,605	665,735
TOTAL LICENSE & PERMITS	6,124,756	5,457,550	5,733,205	5,751,945	5,893,194	6,038,111
TRAFFIC FINES	682,668	700,000	455,899	493,217	479,258	488,843
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FY 2011/12 THROUGH FY 2014/15

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OTHER REVENUES	890,762	1,036,260	3,013,919	1,056,534	1,447,923	1,593,667
TOTAL GENERAL FUND REVENUES	65,624,621	65,871,198	73,153,264	67,714,061	68,575,953	68,705,461
TRANSFER FROM BEVERAGE CONTAINER RECYCLING	1,200	0	1,200	0	0	0
TRANSFER FROM FAMILY SUPPORT FUND	0	14,000	0	14,000	0	0
TRANSFER FROM GAS TAX FUND	925,000	925,000	925,000	925,000	925,000	1,025,000
TRANSFER FROM USED OIL STATE GRANT FUND	3,743	0	2,680	0	2,605	0
TRANSFER FROM METRO WATER GRANT FUND	0	0	33	0	0	0
TRANSFER FROM PROP 1B FUND	0	98,344	88,723	98,344	0	0
TRANSFER FROM CARSON REDEVELOPMENT AGENCY	3,533,858	0	0	0	0	0
OPERATING TRANSFER/IN - SUCCESSOR AGENCY	3,384,670	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	7,848,511	1,037,344	1,014,636	1,037,344	927,605	1,025,000
TOTAL REVENUES & TRANSFERS	73,273,132	66,908,542	74,167,900	68,751,405	69,507,558	69,730,461
LESS: ONE-TIME REVENUES	0	(1,738,500)	(7,561,290)	(220,436)	0	(220,436)
TOTAL ONE-TIME REVENUES	0	(1,738,500)	(7,561,290)	(220,436)	0	(220,436)
TOTAL NET OPERATING REVENUES	73,273,132	65,170,042	66,606,610	68,530,969	69,507,558	69,510,025
ADD: USE OF GENERAL FUND BALANCE	0	1,106,235	0	7,345,118	4,562,003	0
ADD BACK: ONE-TIME REVENUES	0	1,738,500	7,561,290	220,436	0	220,436
TOTAL GENERAL FUND REVENUES, TRANSFERS & FUND BALANCE	73,273,132	68,014,777	74,167,900	76,096,523	74,069,561	69,730,461

CITY OF CARSON
BUDGET INCREASES/DECREASES
FY 2014/15 COMPARED TO FY 2013/14
(AS PRESENTED ON 7/7/14)

	FY 2013/14	FY 2014/15	Difference
Total General Fund Revenues:	68,464,405	69,730,465	1,266,060
One-Time Revenues:			
Election reimbursement	54,936	54,936	0
Absentee ballot reimbursement	165,500	165,500	0
Net General Fund Operating Revenues	<u>68,243,969</u>	<u>69,510,029</u>	<u>1,266,060</u>
 Major increases/decreases:			
Property tax			(231,000)
Sales tax revenues			(1,390,000)
Electric utility franchise			146,000
Natural gas utility franchise			824,000
Transient occupancy taxes			123,000
Utility users tax			454,000
Admissions tax			(138,000)
Building permit fees			198,000
Foreclosure registration program			365,000
Transitional Subsidized Employee (TSE) program			157,000
Passport processing fees			60,000
Pass-through payments			244,000
Host fees (Waste Management)			261,000
NPDES Permit fees			(50,000)
Total major increases in expenditures			<u>1,254,000</u>

CITY OF CARSON
BUDGET INCREASES/DECREASES
FY 2014/15 COMPARED TO FY 2013/14
(AS PRESENTED ON 7/7/14)

	FY 2013/14	FY 2014/15	Difference
Total General Fund Expenditures:	68,635,600	72,689,687	4,054,087
One-Time Expenditures:			
2015 General Election	0	225,000	225,000
Update Zoning Ordinance	100,000	150,000	50,000
Replace phone system	0	0	0
Replace financial accounting system	0	0	0
Polling/Educational Campaign - UUT extension	0	40,000	40,000
Net General Fund Operating Expenditures	<u>68,535,600</u>	<u>72,274,687</u>	<u>3,739,087</u>

Major increases in expenditures:

2.5% increase in Sheriff's Contract	397,483
City Attorney budget	400,000
Increased the number of Summer Youth from 100 to 125 & paying them the new minimum wage.	56,000
Building & Safety contract	125,000
Correct budget estimates for water usage	83,000
Foreclosure registration program	154,000
Enterprise fleet replacement lease - Year 2	115,000
Increase the annual set-aside for OPEB funding from 1% of payroll to 2% of payroll	450,000
Increase in PT staffing costs at the Comm Center	72,000
Funds for the Council-directed Anti-Bullying Campaign	100,000
Transitional Subsidized Employee (TSE) program	50,000
Increase in utility costs at Carson Park	35,000
Increase in full-time salary costs	3,200,000
Total major increases in expenditures	<u>5,237,483</u>

Net Shortfall of operating revenues over operating expenditures

(2,764,658)