

Citywide
Adopted Operating Budget
Fiscal Year 2015/16

CITY OF CARSON ELECTED OFFICIALS



Albert Robles
Mayor



Elito M. Santarina
Mayor Pro Tem



Lula Davis-Holmes
Councilmember



Jawane Hilton
Councilmember



Donesia L. Gause
Councilmember



Jim Dear
City Clerk



Monica Cooper
City Treasurer

CITY MANAGEMENT

Kenneth C. Farfsing
City Manager

Cecil W. Rhambo, Jr.
Assistant City Manager

Boris Sztorch
Acting Director of Finance

Cedric L. Hicks, Sr.
Director of Community Services

John S. Raymond
Director of Community Development

Maria Williams-Slaughter
Director of Public Works

Gail A. Dixon-McMahon
Director of Human Resources & Risk Management

CITY OF CARSON

ADOPTED OPERATING BUDGET
TABLE OF CONTENTS
FISCAL YEAR 2015/16

INTRODUCTION:

City Budget Overview.....2
Resolution No. 15-130 - Adopting the General Fund Budget.....13
Resolution No. 15-132 - Adopting the Special Revenue Funds Budget.....16
Resolution No. 15-28 - Adopting the Carson Housing Authority Fund Budget.....19
Resolution No. 15-30 - Adopting the Carson Successor Agency Fund Budget.....21
Resolution No. 15-03 - Adopting the Reclamation Joint Powers Authority Fund Budget...23
City-wide Organizational Chart..... .25
Revenue Definitions.....26

GENERAL FUND:

Combined Funds Statement.....30
Actual and Budgeted Revenues.....31
Actual and Budgeted Expenditures
 City Council.....39
 City Attorney.....41
 Human Resources.....42
 Non Departmental.....43
 City Clerk.....46
 City Treasurer.....48
 City Manager.....50
 Administrative Services.....52
 Community Development.....54
 Public Works.....56
 Community Services.....59
 Capital Improvement Projects.....62

OTHER FUNDS OF THE CITY:

Special Revenue Funds.....64
Carson Housing Authority Fund.....73
Carson Successor Agency **Fund**.....74
Reclamation Joint Powers Authority Fund.....75

GLOSSARY.....76

Citywide Budget Overview

City of Carson

Carson was part of a Spanish Land Grant known as Rancho San Pedro deeded to Juan Jose Dominguez over 200 years ago. During the incorporation process, the community was named after George Henry Carson, a member of the Dominguez family. “Dominguez” finished a close second to “Carson” as the name for the newly incorporated city. The City adopted the motto of “Future Unlimited.” Part of the reason for that statement is the City’s unbridled optimism, its strategic location and abundant vacant land.

Located in the South Bay section of Los Angeles County, Carson has grown from a population of approximately 61,000 in 1968 to 92,636 in 2014. Over the years, three annexations have increased the City’s size to 19.2 square miles. Steady and continued growth has enabled Carson to become a city of regional significance. Carson has been included in the top 20 highest valued cities in the county since 1998, according to the Annual Report of the Assessor’s Office of the County of Los Angeles. For 2015, the City of Carson is ranked 12th highest in assessed value of all Los Angeles County cities, recording a total of \$14 billion. While Carson is well known as an industrial center with unparalleled access to transportation and the Pacific Rim, it is also a culturally diverse community that is an attractive place to live, work and play.

Budget Strategy

The General Fund forecast essentially acts as a risk assessment tool that contemplates the impact of best case, probable, and worst case scenarios on the City’s budget; the budget is based on the probable case. The three scenarios show the effects of slightly higher revenues in the best case, to impacts of potential loss of revenue in the worst case. Included in all the scenarios are increases in healthcare, pension and workers’ compensation costs, and the need for the General Fund to assume costs previously funded by Redevelopment. These scenarios were discussed by management and City Council and the most likely scenario was adopted.

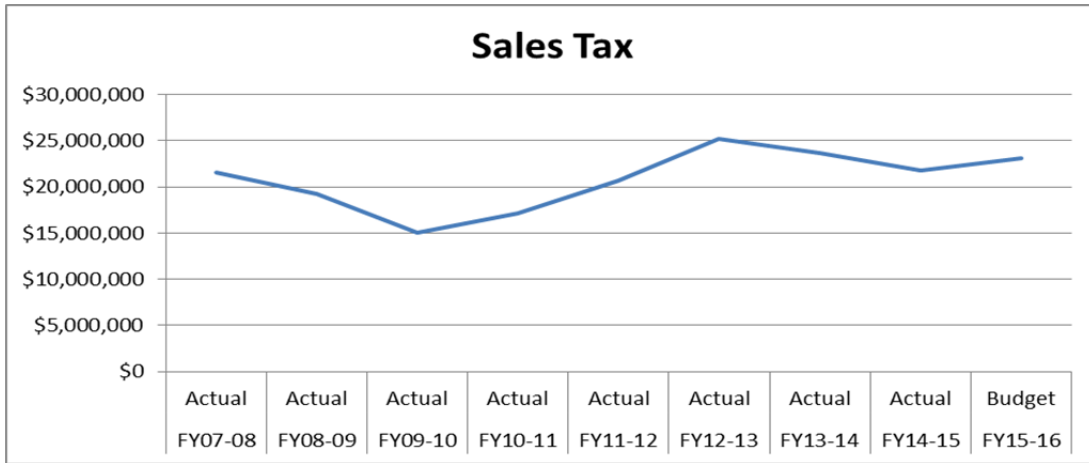
Economic Condition and Outlook

The City’s primary sources of revenue are sales tax, property tax, franchise tax and utility user tax, as summarized below.

	FY 14-15 Actual (in millions)	Percentage of Total
Sales Tax	\$ 21.8	30%
Property Tax	14.3	20%
Franchise Tax	8.3	11%
Utility User Tax	8.1	11%
Other Sources	20.7	28%
Total General Fund Revenue	<u>\$ 73.2</u>	<u>100%</u>

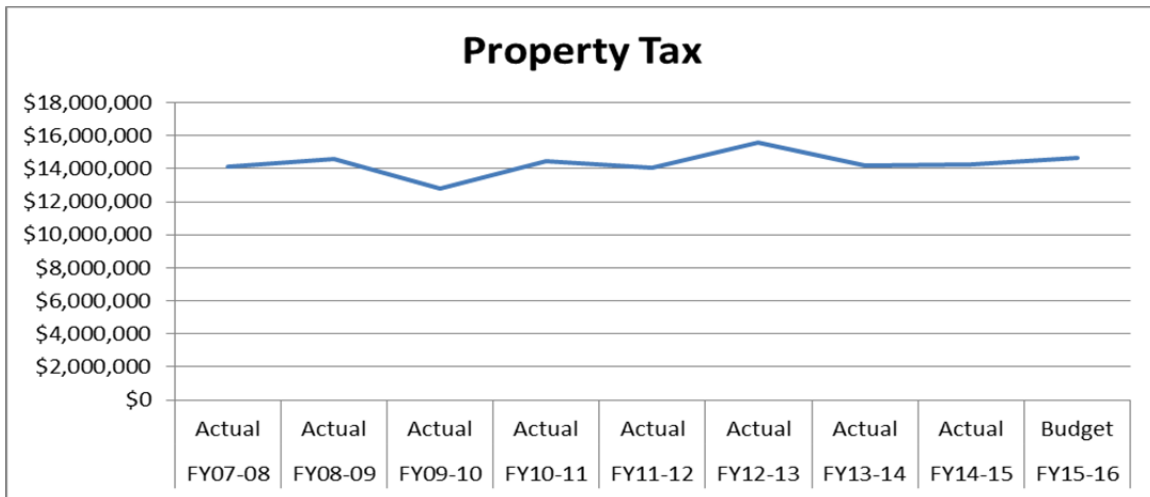
Sales Tax - Sales tax revenue fluctuates with the economy, and over the last 8 years has varied between \$15.1 million and \$25.2 million.

Citywide Budget Overview



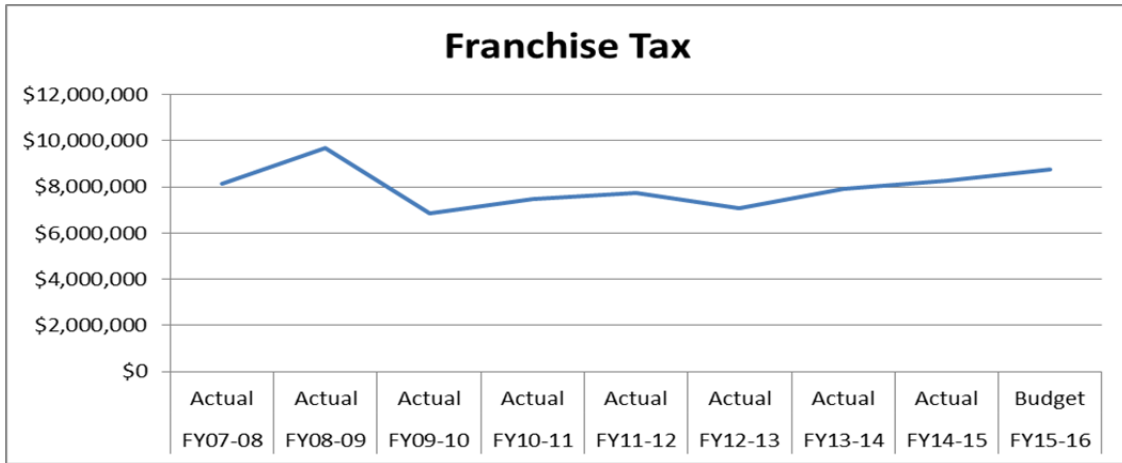
The sales tax decline over the last 2 years is primarily due to falling gas prices, auto sales, and sales of consumer goods. The City is expecting an increase in FY15-16 due to recent strong auto sales, the continued decline of unemployment, and the expected rebound of gasoline prices in the second half of FY15-16. Auto sales are the largest contributor to the City's sales tax.

Property Tax - Property tax continues to be a stable revenue source for the City, as illustrated below. Following the 2008 recession, property values increased an average of only about 0.5% annually over a period of 8 years. As a comparison, Torrance property values grew by an annual average of 2.1% during that same period, and Long Beach property values grew by 1.5%. The County Assessor's office has reported an assessed valuation increase of 3.9% for FY15-16.

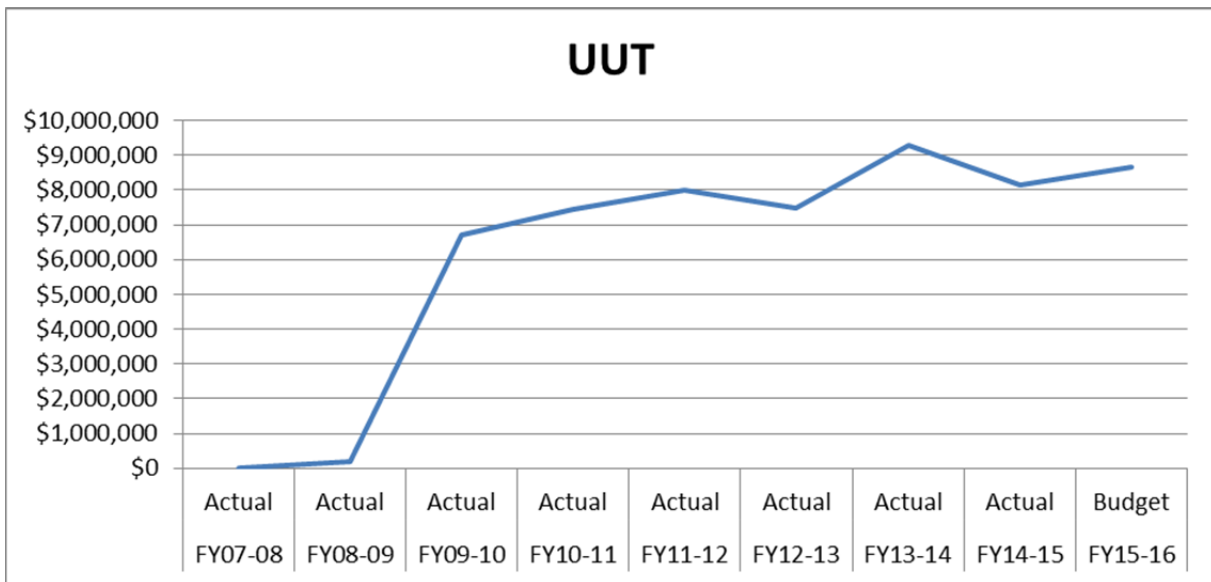


Franchise Tax - The City enters into franchise agreements with private utility companies and pipelines that require work in the City's right-of-way. Franchise tax for private utility companies serving the City's residents is based on a percentage of service provider revenue, and will fluctuate with customer usage and rates.

Citywide Budget Overview



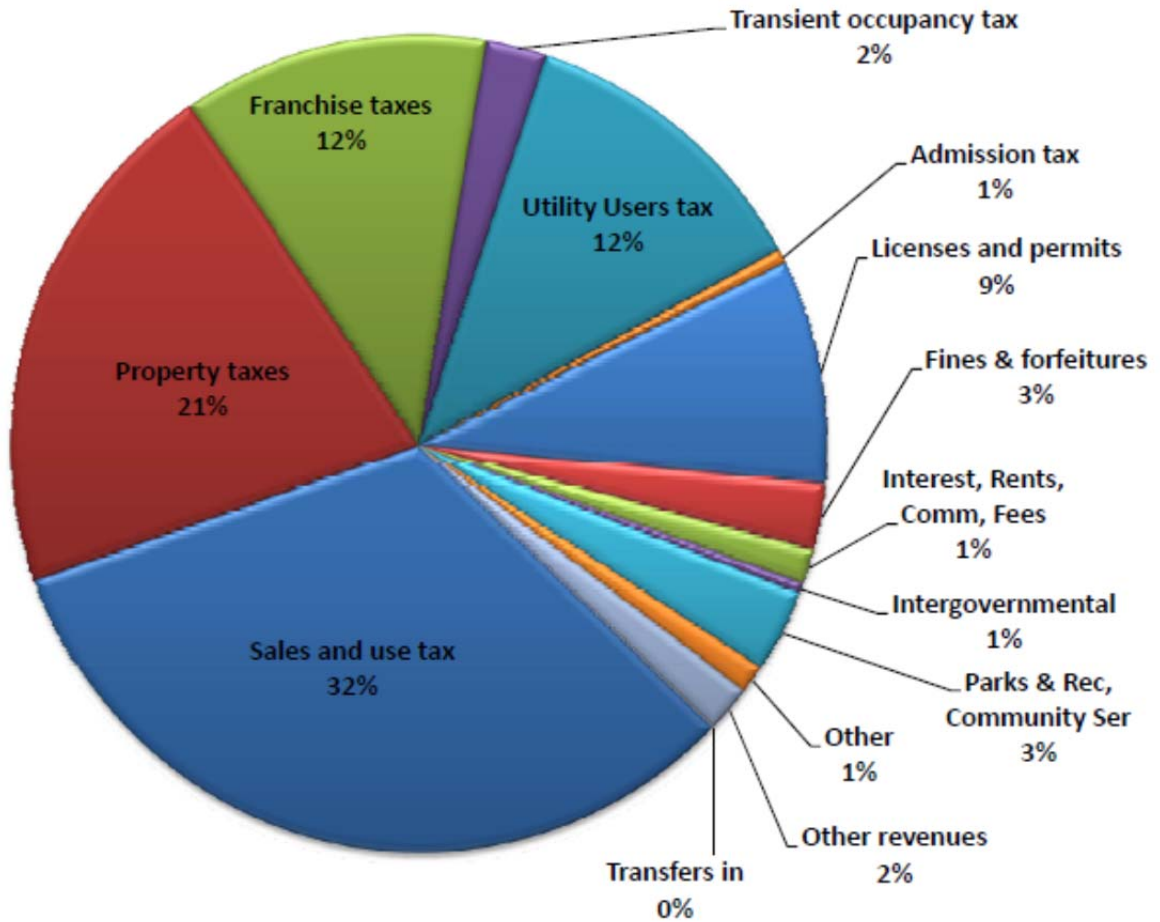
Utility User Tax - A two percent (2%) utility tax on natural gas and electricity was approved by the City’s voters in 2009; and has become essential to providing City services including public safety, transportation, recreation and social services. The FY14-15 decline in utility user tax (UUT) revenue was due to decreased consumption of both natural gas and electricity. The tax sunsets in 2016; and on June 7, 2016, voters will be asked to extend it for another 7 years. Loss of about \$8 million of General Fund revenue would significantly impact City service levels.



Citywide Budget Overview

Total FY 2015-16 Budgeted General Fund Revenues - \$71,553,554

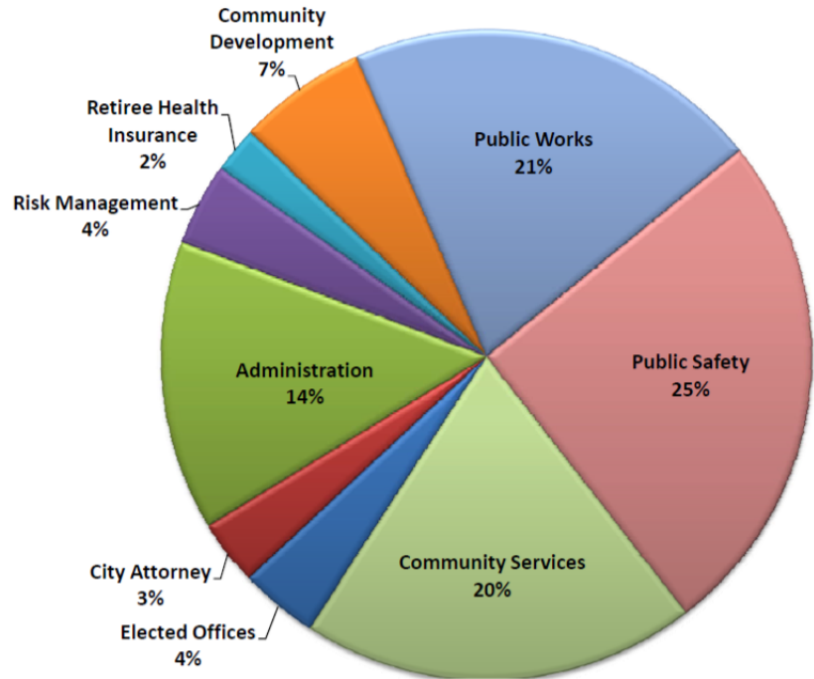
Total projected City revenues for FY 2015-16 are \$71.6 million, a 2.2% decrease from the FY 2014-15 actual. The \$1.6 million decrease is a result of one-time revenues received in the prior year. The following chart identifies the General Funds revenues by major revenue streams.



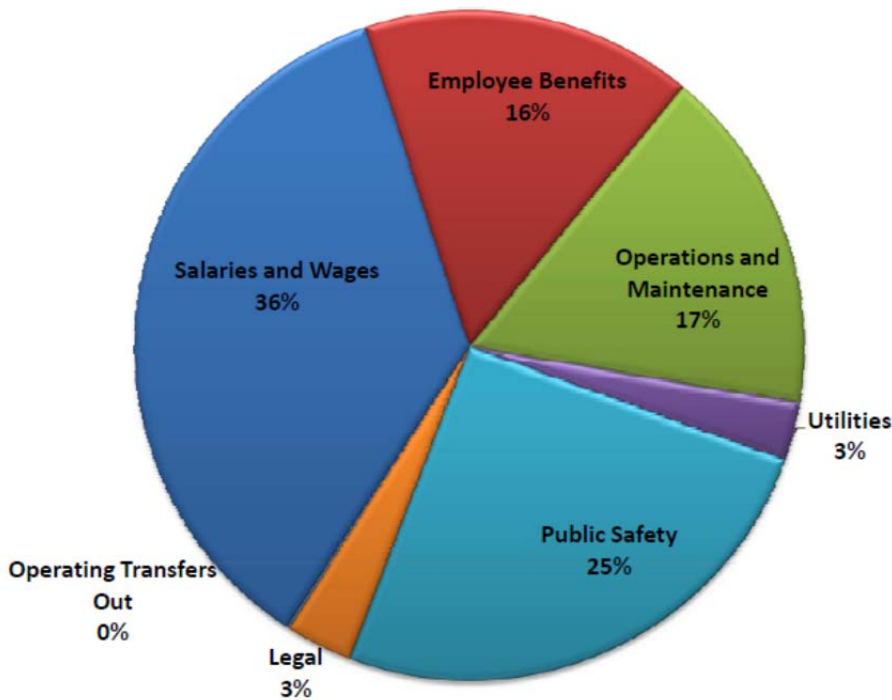
Citywide Budget Overview

Total FY 2015-16 Budgeted General Fund Expenditures - \$72,805,291

The FY 2015-16 adopted General Fund budget includes \$72.7 million in expenditures, net of \$90,000 transfers to other funds. This represents a 7.9% decrease over the FY 2014-15 actual, primarily due to the reeducation of capital projects being funded by the General Fund and several cost cutting measures implemented by the City. The following chart identifies the General Funds expenditures by department.



The following chart identifies the General Funds expenditures by type of cost.



Citywide Budget Overview

The following chart summarizes the revenues & expenditures for all funds of the City.

Fund No. - Fund Name	Beginning Fund Balance	Budgeted		Estimated Ending Fund Balance
	7/1/2015	Revenues	Expenditures	6/30/2016
03 Asset Forfeiture	\$ 76	\$ -	\$ -	\$ 76
04 Beverage Container Recycling	74,488	24,918	(99,340)	66
08 DOJ OJP Grants	-	33,606	(33,606)	-
09 State Cops Grants	82,708	150,579	(193,394)	39,893
10 Family Support Grant	20,088	77,260	(92,160)	5,188
12 State Gas Tax	263,339	2,077,145	(1,838,516)	501,968
14 Home	-	632,723	(632,723)	-
15 CDBG	463,484	1,383,923	(1,458,462)	388,945
16 Park Development	1,254,162	182,099	(1,121,759)	314,502
17 Bicycle Pathway TDA Article 3	6,900	84,100	(91,000)	-
18 Prop A	473,953	2,095,122	(2,410,820)	158,255
19 Prop C	760,403	1,485,434	(1,682,054)	563,783
20 Federal Highway Planning	(70,543)	6,881,292	(6,881,292)	(70,543)
22 LA County Park District	(44,607)	866,874	(690,764)	131,503
24 Oil Payment Program	-	25,467	(25,414)	53
25 Air Quality	263,847	117,300	(257,349)	123,798
29 Self Supporting	(89,494)	1,077,500	(978,010)	9,996
38 Capital Asset Replacement	494,123	-	(484,889)	9,234
53 Federal Grant - MTA	-	100,000	(100,000)	-
54 Measure R	252,777	1,048,247	(1,280,056)	20,968
57 Neighborhood Stabilization	292,360	2,400	(127,684)	167,076
58 WIA	102	641,885	(641,886)	101
62 Restricted Admin Tow Fee	67,293	57,372	(67,758)	56,907
65 Youth Services	51,112	3,300	(24,150)	30,262
66 Prop 1B SLR	-	136,259	(136,256)	3
86 CIP Grant Funds - State	27	950,000	(950,000)	27
87 MTA Call for Projects	97,266	7,022,940	(7,022,940)	97,266
TOTAL - Special Revenue Funds	<u>\$ 4,713,864</u>	<u>\$ 27,157,745</u>	<u>\$ (29,322,282)</u>	<u>\$ 2,549,327</u>

Citywide Budget Overview

Other Funds of the City of Carson

In addition to the General Fund, the City budget includes a number of funds that are either self-sustaining or subsidized. In the FY 2015-16 Budget, the City's special revenue funds have budgeted revenues of \$27,057,745 with budgeted expenditures of \$29,322,282. These special revenue funds facilitate significant activities and capital related projects critical to the City's overall operations.

The **Asset Forfeiture Fund** accounts for funds accumulated through seizure and forfeiture of properties, which are then used to supplement funds for public safety services.

The **State Gas Tax Fund** accounts for revenues apportioned under the Streets and Highway Code of the State of California. Due to falling gas prices, the FY15-16 apportionment decreased by about \$622,000. These funds can be expended for any street-related purpose.

The **TDA Article 3 Fund** accounts for Transportation Development Act grant monies received for building or improving bicycle paths and handicapped accesses.

The **Proposition A Local Return Fund** is used to account for the City's share of an additional one-half cent sales tax, which was approved by the electorate in November 1980. These funds must be used for local transportation programs.

The **Proposition C Local Return Fund** is used to account for the City's share of an additional one-half cent sales tax, which was approved by the electorate in November 1990. These funds must be used to improve transportation on arterial streets.

The **Air Quality Improvement Fund** accounts for revenues and expenditures for clean air measures authorized by AB2766, which increased motor vehicle registration fees.

The **Self-Supporting Fund** accounts for the self-sustaining programs of the City.

The **Capital Asset Replacement Fund** is used to finance and account for the on-going replacement of the City's stock of vehicles, heavy equipment, specialized equipment, office furniture, and other equipment. It is also used to renovate and construct City building and park facilities.

The **Measure R Fund** is used to account for the City's share of an additional half-cent sales tax that became effective on July 1, 2009. The fund is used for transportation and arterial street projects.

The **Restricted Administrative Tow Fee Fund** represents the \$56 out of the \$175 collected for administering the City's towing program, which is being exclusively used to address the public safety and code enforcement issues in the City.

Citywide Budget Overview

The **Youth Services Program Fund** accounts for funds related to the implementation of the following youth services program: (a) Parent Project (b) Positive Choices (c) Anger Management (d) Youth and the Law and (e) Community Services.

The **MTA Call for Projects Fund** accounts for the Los Angeles County Metropolitan Transportation Authority (MTA) Call-for-Project programs. The fund is used to improve all modes of surface transportation.

The **Parks and Recreation Funds** are used to account for capital improvements at City parks and recreation facilities. Included in this category is the Park Development Fund, which accounts for monies used to implement capital improvements to various parks and the Los Angeles County Park District Grant Fund.

The **State Grant Funds** represent five funds used for specific community programs. The Beverage Container Recycling Fund is used for the effective disposal of recyclable containers while preserving the environment. The State COPS Grant Fund is used to provide a Community Oriented Policing program. The Used Oil State Grant Fund is used to increase public awareness of the benefits of recycling oil. The Proposition 1B passed in 2006, is also dedicated to the reduction of traffic congestion and increase in traffic safety. The State CIP Grants Fund accounts for all grants received from the State to fund the non-recurring CIP projects of the city.

The **Federal Grant Funds** account for six types of federal grant monies. The OJP/JAG Assistance Grant Fund accounts for monies required to be expended for public safety services that include antigang and community crime prevention activities. The Family Support Grant Fund provides funds for a Youth Enrichment Scholarship Program available to children ages 17 and under, who are local area residents and are in financial need. The Home and CDBG funds are used for a variety of projects and programs primarily benefiting low-income residents. These funds were originally authorized under the Housing and Community Development Act of 1974 and their expenditure is approved by the Department of Housing and Urban Development (HUD). The Federal Highway Planning Grant Fund accounts for federal monies passed through the State of California Department of Transportation to local cities for the construction and repair of inter-connected Interstate highways and other public roads important to interstate commerce and travel. The Workforce Investment Act (WIA) Grant Fund provides assistance for youth employment, training efforts, and dislocated worker support services. The Neighborhood Stabilization Program Grant Fund accounts for monies received for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. This grant was authorized under the American Recovery and Reinvestment Act (ARRA).

Citywide Budget Overview

Citywide Capital Projects

The following is a schedule of budgeted capital projects to be completed during the 2015-16 fiscal year, by project:

2016 CAPITAL IMPROVEMENT PROJECTS BUDGET

PROJ. NO.	PROJECT TITLE	BUDGETED EXPENDITURES
675	Sepulveda Blvd Widening	\$ 300,000
919	Wilmington/I-405 Fwy Interchange	15,870,066
921	Avalon/I-405 Interchange Modif	125,000
945	Pump House Modify/Sanata Fe Ave	75,000
1039	Fiat/Moneta Street Improvemts	44,759
1043	Carson Street Master Plan	17,000,000
1218	Mills Park Improvements - Phase II	592,000
1337	Wilmington/223rd/Dominguez	493,068
1355	Veterans Park Athletic Field Renovation	25,698
1363	Dominguez Channel Trash Reduction	660,000
1388	Veterans Park Marquee	125,000
1389	Veterans Park Athletic Field Renovations - Irrigation	100,000
1392	Concrete Replacement 14/15	125,000
1405	Dominguez Park - Restroom Refurbishments	110,000
1415	Traffic Signal Upgrade/Figueroa & Victoria ST	150,000
1422	Broadway - Traffic Signal Upgrade	395,426
1431	Citywide Integrated Fire Alarm System Upgrade	574,130
1435	Avalon Blvd at Carson Street Intersection Imp	535,200
1439	Traffic Signal/223rd & Lucerne	275,000
1444	Avalon Pavement	306,000
1445	St Lights on 220th - Moneta to Figueroa	90,000
1448	223rd St. Light Install - Moneta St. to Figueroa	120,000
1451	Bike Lanes - Phase I	496,167
1452	Bike Lanes - Phase II	461,700
1454	CJMM Community Center Renovation at Carson	305,000
1467	Scott Pk/Kitchen Floor Cabinet	175,000
1470	Hemingway-Pk Imprv, Service Area	373,100
1474	CJMMCCC-Flooring Install, 4 Classrooms	32,000
1475	Dolphin Pk-Flooring Install, Kitchen Refurb	160,000
1476	Mills Park - Roof, flooring and Kitchen Refurbishment	141,769
1477	Stevenson-Flooring Install, Kitchen Refurb	93,000
1483	Pavement Management System	300,000
1490	Dominguez Channel Bike & Pedestrian Path	1,320,000
1491	Carson Park Pool - Energy Effic. Study	290,000
1492	Carson/405 frwy interchange improvement	150,000
1493	Avalon/405 frwy interchange improvement	150,000
1497	Victoria Str & Tamoliff Ave - Install Left-Turn Phases	60,000
1498	Avalon & Figueroa/Utility Box Wrapping	50,000
1509	Sidewalk Assmt Study including building walkway	50,000
1511	Del Amo Park - Playground Rubberized Surface Replacement	90,000
1512	Outdoor fitness zone (Mills Park)	38,883
1513	Hemingway Pool Boiler	49,900
1514	Storm Water Monitoring System	120,000
		\$ 42,997,866

Citywide Budget Overview

The following is a schedule of budgeted capital projects to be completed during the 2015-16 fiscal year, by fund:

2016 CAPITAL IMPROVEMENT PROJECTS BUDGET

FUND	BUDGETED EXPENDITURES
STATE GAS TAX (FD 12)	\$ 120,000
PARK DEVELOPMENT FEE (FD 16)	1,121,759
TDA ARTICLE 3 (FD 17)	61,000
FEDERAL HIGHWAY PLANNING (FD 20)	6,881,292
LA COUNTY REGIONAL PARK DISTRICT (FD 22)	629,350
AIR QUALITY IMPROVEMENT (FD 25)	95,000
MEASURE R (FD 54)	1,216,999
PROPOSITION 1B (FD 66)	136,259
COOPERATIVE AGREEMENT BOND (FD 84)	24,763,267
STATE GRANT FOR CIP PROJECTS (FD86)	950,000
MTA CALL-4-PROJECTS (FD 87)	7,022,940
	<u>\$ 42,997,866</u>

Citywide Total Employee Compensation

Employee compensation includes employee salaries, pension contributions, health care, and workers' compensation costs. The Citywide expenditure of \$41.2 million comprises about 40% of the City's overall budget. The General Fund portion of \$37.7 million represents about 52% of total General Fund expenditures. The rising cost of healthcare, and the need to supplement CalPERS pension portfolios with higher contributions, has driven the total employee compensation cost growth rate to a level that is approximately double our revenue growth rate. The following is a schedule of authorized employees by department for the past five fiscal years (schedule represents only FTE's of full-time staff):

CITY OF CARSON SCHEDULE OF AUTHORIZED EMPLOYEES - BY DEPARTMENT (ALL FUNDS)

FY 2011/12 THROUGH FY 2015/16

DEPARTMENT	ADOPTED FY 2011/12	ADOPTED FY 2012/13	ADOPTED FY 2013/14	ADOPTED FY 2014/15	ADOPTED FY 2015/16
CITY COUNCIL	4.00	3.00	5.00	5.00	7.00
CITY ATTORNEY	0.00	0.00	0.00	0.00	0.00
CITY CLERK	6.00	4.00	4.00	4.00	4.00
CITY TREASURER	5.00	5.00	5.00	5.00	5.00
CITY MANAGER	25.00	20.00	20.00	20.10	18.65
HUMAN RESOURCES & RISK MGT	0.00	0.00	0.00	0.00	11.00
ADMINISTRATIVE SERVICES	53.00	46.00	44.00	43.55	33.80
COMMUNITY DEVELOPMENT	40.00	32.00	31.00	31.95	30.95
PUBLIC WORKS	73.00	136.00	131.00	131.40	130.60
COMMUNITY SERVICES	176.00	84.00	88.00	88.00	88.00
TOTAL-ALL WORK GROUPS	382.00	330.00	328.00	329.00	329.00

Citywide Budget Overview

Cultural Arts Sponsored by City of Carson

The following is a schedule of Cultural Arts programs sponsored by the City of Carson for the 2015-16 fiscal year.

<i>Name of Organization</i>	<i>Funding Request</i>	<i>City Rating</i>	<i>Budget FY 2015/16</i>
Mariachi Academy of Carson	40,000	97.5	28,036
Teatro Dominguez, CSUDH	15,000	93.7	12,000
Carson Symphony, Inc.	65,000	90.0	26,836
Francisco Martinez Dance Theatre	25,000	90.0	15,536
International Printing Museum	9,750	90.0	10,000
Rockin Blues Entertainment	30,000	86.8	13,336
Sophisticated Dance	60,000	86.8	27,036
Vivian McClure Theatre Production	28,000	84.1	20,336
Club C.A.R.S.O.N.	50,000	81.2	13,036
Alexey Steele	20,000	75.6	10,536
Roderick D. Jones Foundation	29,000	73.7	-
The Spirit Chorale	20,000	72.1	-
Total Special Events	391,750		176,688

Citywide Events

The following is a schedule of City sponsored events during the 2015-16 fiscal year.

<i>Name of Event</i>	<i>Event Date</i>	<i>Budget FY 2015/16</i>
4th of July Celebration	7/4/2015	10,000
Senior Casino Brunch	7/24/2015	10,000
Samoan Flag Day	8/2/2015	10,000
Block Captains BBQ	8/23/2015	3,500
Hispanic Heritage Month/Mariachi Festival	9/21/2015	10,000
Jazz Festival	9/27/2015	13,000
Filipino American Hist. Mo./Larry Itliong Fil. Hist.	10/1/2015	10,000
Country and Western Fair	10/11/2015	10,000
Women's Conference	10/17/2015	15,000
City Anniversary Events/Beauty Pageant	10/28/2015	31,252
Halloween Carnival B	11/1/2015	6,115
Veterans Day Celebration	11/11/2015	10,000
Christmas Brunch	12/10/2015	2,500
Christmas Tree Lighting	12/10/2015	3,500
Santa's Sleigh	12/1-22/15	2,500
Valentine's Day	2/12/2016	2,800
Spring Fling	3/1/2016	4,000
Youth Conference	3/5/2016	8,000
Volunteer Recognition Awards	4/15/2016	12,000
Cinco de Mayo	4/30/2016	8,000
National Day of Prayer	5/1/2016	1,000
Memorial Day Tribute	5/27/2016	4,000
Filipino Independence Day	6/4/2016	8,000
Juneteenth Celebration	6/11/2016	8,000
Total Special Events		203,167

RESOLUTION NO. 15-130

A RESOLUTION OF THE CARSON CITY COUNCIL ADOPTING THE
FISCAL YEAR 2015/16 GENERAL FUND BUDGET AND AUTHORIZING
APPROPRIATIONS

WHEREAS, the City Manager has prepared and submitted to the City Council the proposed budget for Fiscal Year (FY) 2015/16, which commenced on July 1, 2015 and ends on June 30, 2016; and

WHEREAS, on October 27, 2015 and November 17, 2015, the City Council conducted budget workshops to provide an opportunity to the public to comment on the proposed budget for Fiscal Year (FY) 2015/16; and

WHEREAS, pursuant to the Carson Municipal Code Section 2952, the City Council held duly noticed public hearings on October 27, 2015, and November 17, 2015 to consider adopting the budget for FY 2015/16; and

WHEREAS, copies of the proposed FY 2015/16 budget have been available for inspection by the public in the City Clerk's Office and on the City's website at least 10 days prior to the public hearing; and

WHEREAS, the City Council has reviewed the FY 2015/16 Proposed Budget; 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 FY beginning July 1, 2015, and ending June 30, 2016, is hereby adopted. Said budget being the proposed budget as reviewed and amended by the City Council, a copy of which is on file in the City Clerk's Office.

Section 2. The funds are hereby appropriated to the respective accounts for expenditure in FY 2015/16, as set forth in the proposed budget.

Section 3. The following sums of money are hereby appropriated to the following departments of the City for expenditure during FY 2015/16:

[MORE]

FY 2015/16 BUDGET APPROPRIATIONS
FOR EXPENDITURE

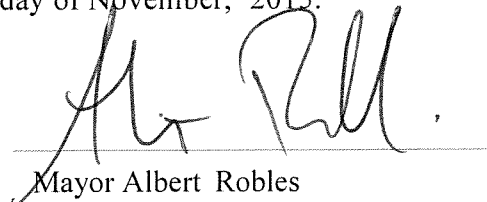
General Fund Budget

<u>DEPARTMENT</u>	<u>AMOUNT</u>
City Council	\$ 1,155,434
City Attorney	2,350,000
Human Resources	2,192,837
Non Departmental	4,714,559
City Clerk	903,856
City Treasurer	758,988
City Manager	3,920,395
Finance/Administrative Services	4,273,071
Community Development	4,642,006
Public Works	15,071,781
Community Services	<u>32,732,364</u>
SUB-TOTAL GENERAL FUND	<u>\$ 72,715,291</u>
Capital Improvement Projects	90,000
TOTAL GENERAL FUND	<u>\$ 72,805,291</u>

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

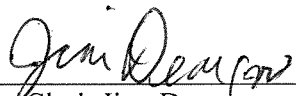
Section 5. The City Clerk shall certify to the adoption of this resolution and shall keep a copy of this resolution attached to the FY 2015/16 budget on file, and effective as of July 1, 2015, the same shall be in force and effect.

PASSED, APPROVED, and ADOPTED this 17th day of November, 2015.



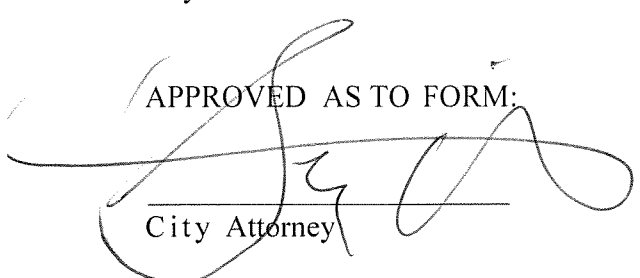
Mayor Albert Robles

ATTEST:



City Clerk Jim Dear

APPROVED AS TO FORM:



City Attorney

STATE OF CLIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF CARSON)

I, Jim Dear, City Clerk of the City of Carson, California, hereby attest to and certify that the foregoing resolution, being Resolution No. 15-130, adopted by the Carson City Council at its meeting held on the 17th day of November, 2015, by the following vote:

AYES:	COUNCIL MEMBERS:	Mayor Robles, Davis Holmes, Hilton and Gause-Aldana
NOES:	COUNCIL MEMBERS:	None
ABSTAIN:	COUNCIL MEMEBES:	None
ABSENT :	COUNCIL MEMBERS:	Santarina



City Clerk Jim Dear

RESOLUTION NO. 15-132

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA, ADOPTING THE FISCAL YEAR 2015/16 SPECIAL REVENUE FUNDS BUDGETS AND APPROVING THE APPROPRIATIONS FOR FISCAL YEAR 2015/16

WHEREAS, the City Manager has prepared and submitted to the City Council the proposed budgets for the 2015/16 fiscal year which commences on July 1, 2015 and ends on June 30, 2016; and

WHEREAS, the City Council has reviewed the proposed budgets; 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 special revenue funds budgets for the City of Carson for the fiscal year beginning July 1, 2015, and ending June 30, 2016, are hereby adopted. Said budgets being the proposed budgets as reviewed in open budget workshops 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 and funds for expenditure during fiscal year 2015/16, for each of the several items set forth in the proposed budgets.

Section 3. The following sums of money are hereby appropriated to the following funds of the City for expenditure during fiscal year 2015/16:

[MORE]

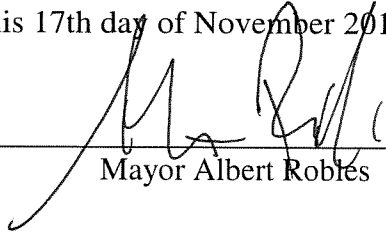
BUDGET APPROPRIATIONS
FOR EXPENDITURE

<u>SPECIAL REVENUE FUNDS</u>	<u>BUDGET</u>
04 Beverage Container Recycling	89,505
08 DOJ OJP Grants	33,606
09 State Cops Grants	193,394
10 Family Support Grant	92,160
12 State Gas Tax	1,838,516
14 Home	632,723
15 CDBG	1,748,462
16 Park Development	1,346,759
17 Bicycle Pathway TDA Article 3	91,000
18 Prop A	2,410,820
19 Prop C	1,682,054
20 Federal Highway Planning	6,881,292
22 LA County Park District	690,764
24 Oil Payment Program	15,371
25 Air Quality	257,349
29 Self Supporting	978,010
38 Capital Asset Replacement	484,889
53 Federal Grant - MTA	100,000
54 Measure R	1,280,056
57 Neighborhood Stabilization	127,684
58 WIA	641,886
62 Restricted Admin Tow Fee	67,758
65 Youth Services	24,150
66 Prop 1B SLR	136,256
86 CIP Grant Funds - State	660,000
87 MTA Call for Projects	<u>7,022,940</u>
TOTAL	\$29,527,404

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.

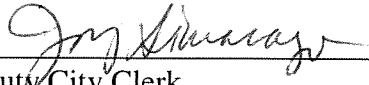
Section 5. The City Clerk shall certify to the adoption of this resolution and shall keep a copy of this resolution attached to the fiscal year 2015/16 budget on file, and effective as of July 1, 2015, the same shall be in force and in effect.

PASSED, APPROVED, and ADOPTED this 17th day of November 2015.



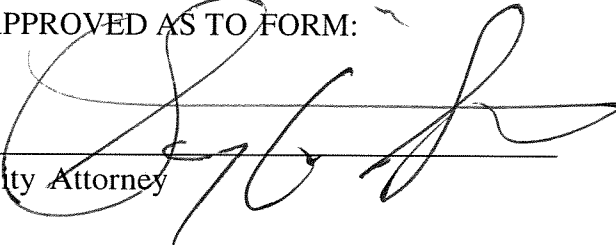
Mayor Albert Robles

ATTEST:



Deputy City Clerk

APPROVED AS TO FORM:

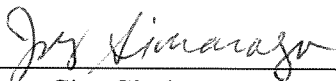


City Attorney

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF CARSON)

I, Joy Simarago, Deputy City Clerk of the City of Carson, California, hereby attest to and certify that the foregoing resolution, being Resolution No. 15-132, adopted by the Carson City Council at its meeting held on the 17th day of November, 2015, by the following vote:

AYES:	COUNCIL MEMBERS:	Mayor Robles, Davis-Holmes, Hilton, and Gause-Aldana
NOES:	COUNCIL MEMBERS:	None
ABSTAIN:	COUNCIL MEMBERS:	None
ABSENT:	COUNCIL MEMBERS:	Santarina



Deputy City Clerk

RESOLUTION NO. 15-28-CHA

A RESOLUTION OF THE CARSON HOUSING AUTHORITY
ADOPTING THE BUDGET AND APPROVING APPROPRIATIONS
FOR FISCAL YEAR 2015/16

WHEREAS, the Executive Director has prepared and submitted to the Carson Housing Authority a proposed Budget for Fiscal Year 2015/16; and

WHEREAS, the Carson Housing Authority has reviewed the proposed FY 2015/16 budget; and;

WHEREAS, the Carson Housing Authority has determined that it is necessary to provide safe, sanitary, affordable and suitable housing units to the Carson community.

WHEREAS, the Carson Housing Authority has determined that it is necessary for the efficient management of the Housing Authority that certain sums be appropriated to the various activities of the Housing Authority.

NOW, THEREFORE, THE CARSON HOUSING AUTHORITY DOES HEREBY RESOLVE, FIND, DETERMINE AND ORDER AS FOLLOWS:

Section 1. The budget of the Carson Housing Authority for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016 is hereby adopted. Said budget being the proposed budget as reviewed and amended at a budget workshop before the Carson Housing Authority, a copy of which is on file in the Authority Secretary's Office.

Section 2. The sums of money therein set forth are hereby appropriated to the respective accounts and funds for expenditure during Fiscal Year 2015/16 for each of the items set forth in the proposed budget.

Section 3. The sum of \$7,949,090.00 is hereby appropriated to the funds of the Carson Housing Authority for expenditure during Fiscal Year 2015/16.

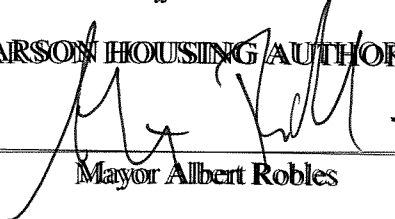
Section 4. The Executive Director is hereby instructed to have copies hereof duplicated and distributed to all departments, officials and interested parties as soon as convenient.

Section 5. The Authority Secretary shall certify to the adoption of this resolution and shall keep a copy of this resolution attached to the budget for Fiscal Year 2015/16 on file and effective as of July 1, 2015, the same shall be in force and effect.

[MORE]


PASSED, APPROVED and ADOPTED this 17th day of November 2015.

CARSON HOUSING AUTHORITY



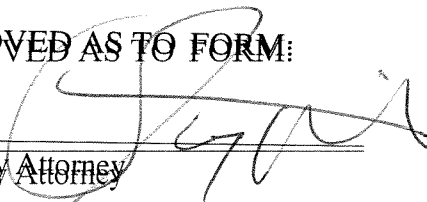
Mayor Albert Robles

ATTEST



Authority Secretary Jim Dear

APPROVED AS TO FORM:




Authority Attorney

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF CARSON)

I, Jim Dear, Secretary of the Carson Housing Authority, of the City of Carson, California, hereby attest to and certify that the foregoing resolution, Resolution No. 15-28-CHA adopted by said Authority at its meeting held on the 17th day of November, 2015, by the following vote:

AYES: AUTHORITY BOARD MEMBERS: Chairman Robles, Davis-Holmes, Hilton and Gause-Aldana
NOES: AUTHORITY BOARD MEMBERS: None
ABSTAIN: AUTHORITY BOARD MEMBERS: None
ABSENT: AUTHORITY BOARD MEMBERS: Santarina



Secretary Jim Dear

RESOLUTION NO. 15-30 - CSA

A RESOLUTION OF THE CARSON SUCCESSOR AGENCY ADOPTING THE BUDGET AND APPROVING THE APPROPRIATIONS FOR FISCAL YEAR 2015/16

WHEREAS, the Executive Director has prepared and submitted to the Carson Successor Agency a proposed budget for Fiscal Year 2015/16; and

WHEREAS, The Carson Successor Agency has reviewed the proposed FY 2015/16 budget; and

WHEREAS, The Carson Successor Agency has determined that it is necessary to fulfill enforceable obligations and complete any unfinished projects that were subject to legally enforceable contractual commitments; and

WHEREAS, the Carson Successor Agency has determined that it is necessary for the efficient management of the Successor Agency that certain sums be appropriated to the various activities of the Successor Agency.

NOW, THEREFORE, THE CARSON SUCCESSOR AGENCY DOES HEREBY RESOLVE, FIND, DETERMINE AND ORDER AS FOLLOWS;

Section 1. The budget for the Carson Successor Agency for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016, is hereby adopted. Said budget being the proposed budget as reviewed and amended at a budget workshop before the Carson Successor Agency, a copy of which is on file in the Agency Secretary's Office.

Section 2. The sums of money therein set forth are hereby appropriated to the respective accounts and funds for expenditure during Fiscal Year 2015/16 for each of the several items set forth in the proposed budget, as amended.

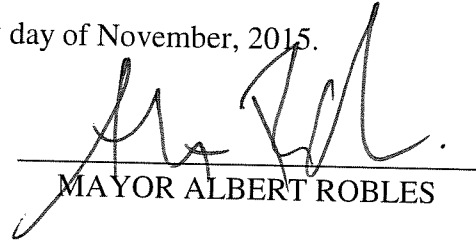
Section 3. The sum of \$50,743,873 is hereby appropriated to the funds of the Carson Successor Agency for expenditure during Fiscal Year 2015/16:

Carson Successor Agency Fund	\$ 24,713,336
Redevelopment Property Tax Fund	26,030,537
Total	<u>\$ 50,743,873</u>

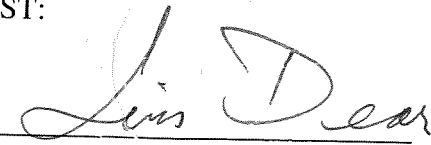
Section 4. The Executive Director is hereby instructed to have copies hereof duplicated and distributed to all departments, officials and interested parties as soon as convenient.

Section 5. The Agency Secretary shall certify to the adoption of this resolution and shall keep a copy of this resolution attached to the budget for Fiscal Year 2015/16 on file and effective as of July 1, 2015, the same shall be in force and effect.

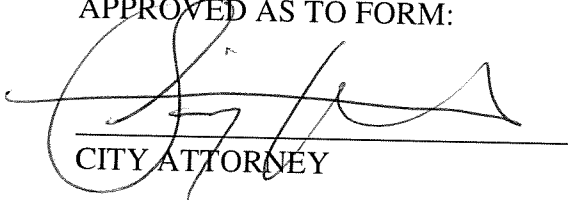
PASSED, APPROVED, and ADOPTED this 17th day of November, 2015.


MAYOR ALBERT ROBLES

ATTEST:


CITY CLERK **JIM DEAR**


APPROVED AS TO FORM:


CITY ATTORNEY

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF CARSON)

I, Jim Dear, Secretary of the Carson Successor Agency, of the City of Carson, California, hereby attest to and certify that the foregoing resolution, Resolution No. 15-30-CSA, adopted by said Agency at its meeting held on the 17th day of November, 2015, by the following vote:

AYES: AGENCY MEMBERS: Chairman Robles, Davis-Holmes, Hilton and Gause-Aldana
NOES: AGENCY MEMBERS: None
ABSTAIN: AGENCY MEMBERS: None
ABSENT: AGENCY MEMBERS: Santarina


Secretary Jim Dear

RESOLUTION NO. 15-03-CRJPA

A RESOLUTION OF THE CARSON RECLAMATION JOINT POWERS AUTHORITY ADOPTING THE FISCAL YEAR 2015/16 BUDGET AND APPROVING APPROPRIATIONS FOR THE 2015/16 FISCAL YEAR.

WHEREAS, on January 20, 2015, the governing Boards of the Housing Authority and Carson Community Facilities Districts Nos. 2012-1 and 2012-2 ("CFDs") approved each Board's authority to enter into an agreement for the formation of this Carson Reclamation Joint Powers Authority (CRJPA) for the purpose of overseeing, and facilitating the remediation of contaminated properties in the City of Carson; this was achieved pursuant to the Joint Exercise of Powers Act, commencing with section 6500 *et seq.* of the Government Code; and

WHEREAS, the Carson Reclamation Joint Powers Authority will facilitate and fund the environmental study, investigation, remediation and reclamation of any and all contaminated properties in the City, or the acquisition and subsequent reclamation of contaminated properties. These powers include any improvements on property related to environmental clean-up and any negotiations or processing of property reclamation required in connection with the California Department of Toxic Substances Control ("DTSC") or any other State or Federal environmental agency. The Authority's powers may extend beyond mere property remediation to development planning and implementation; and

WHEREAS, the Executive Director has prepared and submitted to the Carson Reclamation Joint Powers Authority a proposed budget for Fiscal Year 2015/16; and

WHEREAS, the Carson Reclamation Joint Powers Authority has reviewed the proposed FY 2015/16 budget; and

WHEREAS, the Carson Reclamation Joint Powers Authority has determined that it is necessary for the efficient management of the Authority that certain sums be appropriated to the various activities of the Authority.

NOW, THEREFORE, THE CARSON RECLAMATION JOINT POWERS AUTHORITY DOES HEREBY RESOLVE, FIND, DETERMINE AND ORDER AS FOLLOWS:

Section 1. The budget for the Carson Reclamation Joint Powers Authority for the fiscal year beginning July 1, 2015 and ending June 30, 2016, is hereby adopted. Said budget being the proposed budget as reviewed and amended in open study session before the Carson Reclamation Joint Powers Authority, a copy of which is on file in the Authority Secretary's Office.

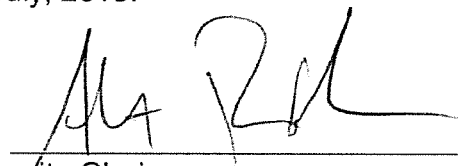
Section 2. The sums of money therein set forth are hereby appropriated to the respective accounts and funds for expenditure during Fiscal Year 2015/16 for each of the several items set forth in the proposed budget, as adopted.

Section 3. The sum of \$8,769,080 is hereby appropriated to the funds of the Carson Reclamation Joint Powers Authority for expenditure during Fiscal Year 2015/16.

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

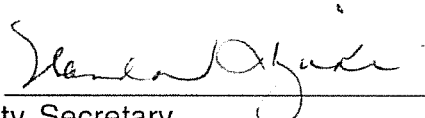
Section 5. The Authority Secretary shall certify to the adoption of this resolution and shall keep a copy of this resolution attached to the budget for Fiscal Year 2015/16 on file and effective as of July 1, 2016, the same shall be in force and effect.

ADOPTED, SIGNED and APPROVED this 7th day of July, 2015.



Authority Chairman

ATTEST:




Authority Secretary

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF CARSON)

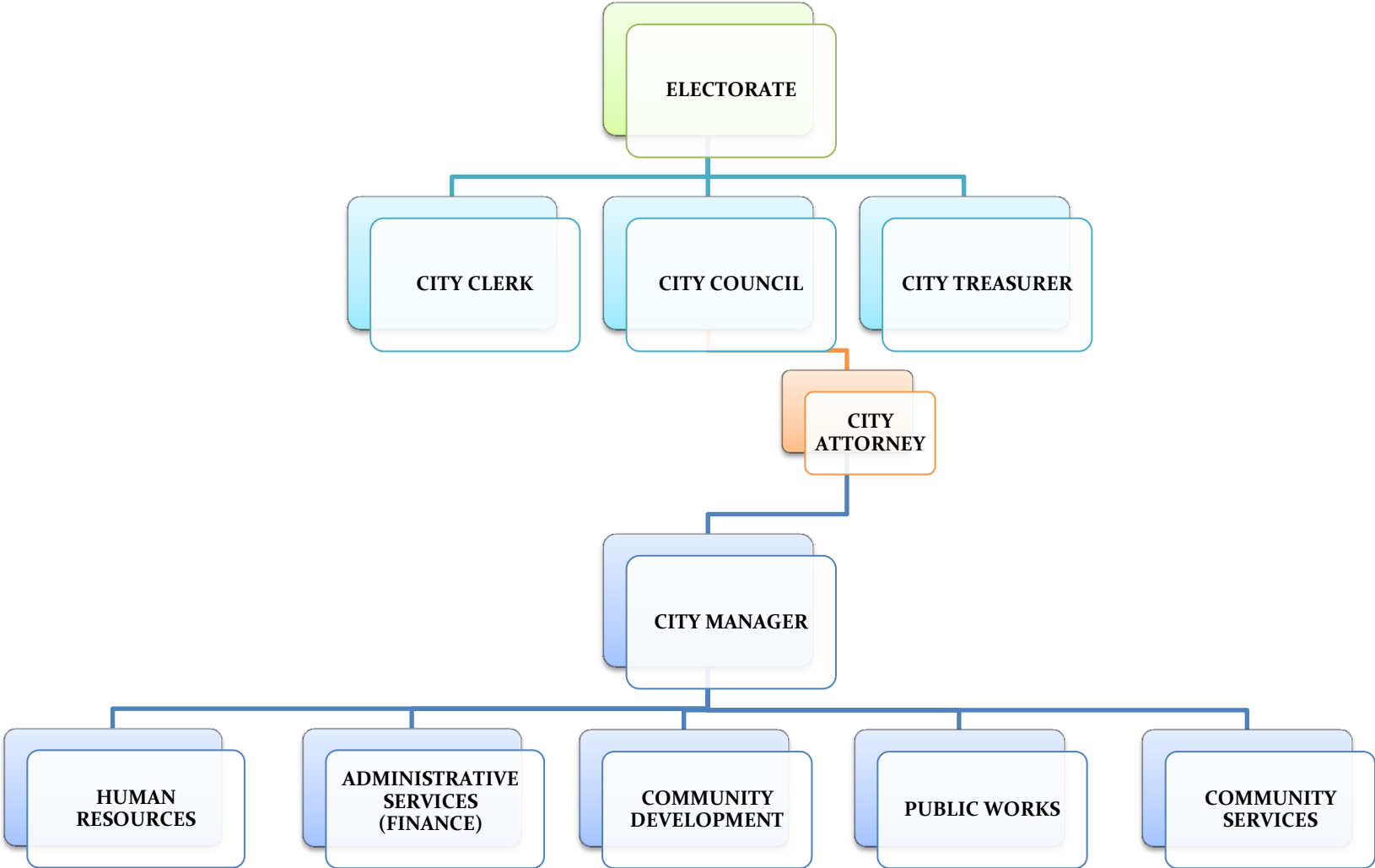
I, Wanda Higaki, Secretary of the Carson Reclamation Authority, of the City of Carson, California, do hereby certify that the whole number of members of the Carson Reclamation Authority is five; that the foregoing resolution, being Resolution No. 15-03-CRJPA was duly and regularly adopted by said Authority at a regular meeting duly and regularly held on the 7th day of July, 2015, and that the same was passed and adopted by the following vote:

AYES:	AUTHORITY BOARD MEMBERS:	Robles, Santarina, Dear, Faletogo, and Jimenez
NOES:	AUTHORITY BOARD MEMBERS:	None
ABSTAIN:	AUTHORITY BOARD MEMBERS:	None
ABSENT:	AUTHORITY BOARD MEMBERS:	None



Secretary Wanda Higaki

City of Carson



REVENUE DEFINITIONS

TAXES

No/low property tax: Carson was incorporated as a no property tax city, but it does now receive some property tax revenue due to the passage of AB 1197 in March 1987. This bill provided for a seven-year phase in of property tax revenue. The basis for property taxes is the assessment of property value as determined by the Los Angeles County Assessor's Office and the assessment of public utility property as determined by the State Board of Equalization. The property tax rate assessed by the County is 1% of the taxable assessed value. The city of Carson receives 6.74% of the 1% tax rate assessed on taxable assessed value (which equates to 7¢ for each \$1 received by the County).

Sales & use tax: In accordance with the California Revenue and Taxation Code, all taxable sales occurring in the County of Los Angeles are assessed a sales and use tax. The sales and use tax rate for the County of Los Angeles increased by 1%, from 8.25% to 9.25% on April 1, 2009 as part of the State budget measure and then increased by another .50% from 9.25% to 9.75% effective July 1, 2009 due to the passage of Measure R. Measure R is a half-cent sales tax for Los Angeles County that would finance new transportation projects and programs, and accelerate many of those already in the pipeline - everything from new rail and/or bus rapid transit projects, commuter rail improvements, Metro Rail system improvements, highway projects, improved countywide and local bus operations and local city sponsored transportation improvements. Effective July 1, 2013 the sales and use tax for the City of Carson is 9%. The City receives 1% of the 9% for all taxable sales generated within the city.

Franchise tax: The city imposes a tax for granting an entity the right to use city property for pipeline construction or operation, or to operate a franchise within the city. Types of franchise taxes currently generating revenue for the city include: gas, electric, water, cable TV, taxi, pipelines, solid waste and spur track (the right to construct a railroad track that branches off a lead track to service a particular industry or business).

Transient occupancy tax: The Carson Municipal Code authorizes the city to levy a tax for the privilege of occupying hotels or motels for stays of less than 31 days. This tax is charged to the lodger but is collected by the lodging operator and remitted to the city on a monthly basis. Currently, the transient occupancy tax rate is 9%.

Real property transfer tax: The Carson Municipal Code authorizes a transfer tax of 27.5¢ for every \$500 of purchase value for all sales of land, tenements, or other realty within the city.

Utility Users Tax: In a Special Election on March 3, 2009, the voters of the city of Carson approved Measure C, a ballot measure which imposed a 2% Utility Users Tax (UUT) on gas and electric usage for a 7-year period beginning July 1, 2009 and ending June 30, 2016. On June 7, 2016, Carson residents will decide whether to renew the UUT, the ballot measure which, if passed, would renew the 2% tax on gas and electricity bills in Carson.

The UUT is paid by Carson residents and businesses and is collected and remitted by the utility service providers who serve them. The utility service providers will then remit the UUT payment on a monthly basis to the City's Finance department.

Admissions fee: For a period of seven (7) years commencing on March 21, 2009 and expiring on March 20, 2016, a 2% fee is assessed by the "Anschutz Southern California Sports Complex, LLC" (Developer) on tickets sold for all publicly-ticketed events, other than events where the Developer receives no compensation (except for direct costs) or events that are otherwise hosted, promoted or for the express sole benefit of a charitable entity held at the former Home Depot Center now the StubHub Center. All admission fees collected shall be remitted by the Developer to the City on a quarterly basis by the last business

REVENUE DEFINITIONS

day of each month following the end of each calendar quarter for the events held during the immediate preceding calendar quarter.

LICENSES & PERMITS

Business license: To ensure that each business is conducted in a safe, legal manner, and to ensure that the business will share the burden of payment for city services used by the business and/or their employees, the city of Carson requires the payment of an annual business license fee. The fee includes a base rate, which covers the first five employees and it is indexed for inflation every calendar year. For calendar year 2015, this rate is \$160.00 and for the year 2016 the rate is \$161.00. For a company with more than five employees, the base rate will apply plus a fee for each employee over five. Like the base rate, this fee is indexed every calendar year and for 2015, this fee is \$32.00 per employee while for calendar year 2016 the fee is \$32.20 per employee.

Building Construction permits: To ensure compliance with the city's building code, the city imposes fees for the following types of construction permits: building permits, electrical permits, mechanical permits, plumbing permits, and grading permits. The fees for the building permits are based on the valuation of the job (the Marshall and Swift Valuation Service is the valuation source used by the Building & Safety Division.) Fees for electrical permits, plumbing permits, and mechanical permits are based on actual number of items to be inspected. Fees for grading permits are based on the number of cubic yards to be moved. Additionally, all of the above permits are assessed a \$42.50 issuance fee.

Street construction/excavation and encroachment permits: To ensure the safe construction in public right-of-ways and excavation on public property, the city of Carson imposes a permit issuance fee of \$100.00 and inspections are performed at an hourly rate of \$75.00.

Burglar alarm permits: To ensure that all burglar alarms are in compliance with the standards set forth in the Carson Municipal Code, the city requires all residents and businesses to first obtain a burglar alarm permit for an initial fee of \$35.00 and an annual renewal fee of \$20.00. In addition, in order to minimize the significant waste of law enforcement resources caused by the excessive number of false alarms, a \$100.00 service charge for more than three false alarms in any twelve month period shall be assessed per occurrence.

FINES & FORFEITURES

Traffic fines: The California Vehicle Code imposes penalties for traffic violations. The County of Los Angeles collects these revenues and a portion is distributed to the city, less an amount for their cost of administration.

Parking fines: The Carson Municipal Code imposes penalties for parking violations. These parking penalties are enforced and collected by a third party agency. The majority of this revenue, less any fees, is remitted to the city; however, the County also receives a \$12.50 surcharge from each citation.

Administrative fees - abandoned vehicles: The City Manager has the authority, when acting in accordance with the Carson Municipal Code Section 4500, to abate and remove abandoned vehicles that are deemed to be a nuisance. During this process, administrative fees are assessed to cover the costs of impound and storage.

Public disturbance fees: Individuals or groups that disturb the public peace as defined in Carson Municipal Code Section 4101, are liable for the following costs: the actual costs to the city for law enforcement and emergency services, excluding initial response, needed to abate the public disturbance; the cost to repair public property resulting during such law enforcement (e.g. damage to police vehicles, or to public right of way during arrest,

REVENUE DEFINITIONS

etc.) and the cost of medical treatment for any injury to law enforcement or emergency service personnel incurred during abatement of the disturbance.

Forfeitures and penalties: To ensure the timely payment of various licenses and fees, the Carson Municipal Code empowers the city to impose penalties and to collect fines for the following types of delinquencies: business licenses, business permits, franchise taxes, transient occupancy taxes and bingo fees.

Administrative Citation: An alternative method of enforcement for various violations of the Carson Municipal Code (CMC). This method for enforcement of various violations will reduce the burden on the judicial system while providing full due process for those cited.

Lien Payment- Property Abatement: All property maintained in violation of CMC 5702 is deemed to be a public nuisance and shall be abated by rehabilitation, demolition, removal or repair pursuant to the procedures set forth in the CMC. If abatement of the nuisance is not completed prior to the expiration of the period of time set forth in the notice and order to abate as given, the Director of Public Safety may cause the nuisance to be abated by city forces or by private contractor. The confirmed cost of abatement of a nuisance upon any lot or parcel of land shall constitute a special assessment against the respective lot or parcel of land to which it relates, and a nuisance abatement lien may be recorded with the County Recorder.

USE OF MONEY AND PROPERTY

Interest on investments: The city follows the practice of pooling cash and investments of most funds, except for moneys held by outside fiscal agents. Income earned on pooled cash and investments is allocated to the various funds based on each fund's respective month-end cash balance.

Rents and commissions: The city receives commission and/or rent for the use of city property by outside agencies for profit earning activities. Rents received by the city include the rental of property at the community center (see below), and park facilities. Commissions paid to the city include payments from pay phone providers such as AT&T and vending machine operations.

Community Center: The construction and operation of the Congresswoman Juanita Millender McDonald Community Center sets Carson apart from other municipalities in the South Bay. It not only provides a site where a variety of cultural and entertainment activities are held, it also generates revenue from room rentals, transient occupancy tax, gasoline tax, and sales tax and the catering of special events.

INTERGOVERNMENTAL

The major revenue source in this category is the state allocated motor vehicle license fees (VLF). Section 11005 of the State Revenue and Taxation Code imposes an annual license fee which is currently 0.65 percent of a vehicle's value.

This category also includes small grants from federal, state and local agencies, as well payments due from other governmental agencies for city services rendered.

CHARGES FOR SERVICES

Service charges or fees are imposed on the user for a specialized service provided by the city under the rationale that benefiting parties rather than the general public should pay for the cost of that service. Examples of such services include business license application, charges for planning and zoning checks, building code assessments, public works inspections, filing fees, fees for false alarm responses, parks & recreation program fees, early childhood education program fees and other miscellaneous services.

REVENUE DEFINITIONS

OTHER REVENUES AND INTERFUND TRANSFERS

These smaller revenue sources include insurance recovery, litigation costs recovered, litigation settlements, recycling revenue, transit shelter agreement, administrative reimbursements, Pass-through, solid waste transfer station fee, court ordered restitution, miscellaneous donations and other minor miscellaneous revenues.

Revenue is also transferred into the General Fund from other city funds under the rationale that the General Fund is absorbing certain administrative costs (e.g. utilities, building maintenance, salaries and benefits) on behalf of the special revenue fund. The General Fund receives such transfers from the following funds: The Beverage Container Recycling Grant and the Oil Payment Program Grant fund, and the Reclamation Authority Fund. The General Fund also transferred to the Capital Improvement State Grant Fund.

Combined Funds Statement
Estimated for the Fiscal Year Ended
June 30, 2016

Fund No. - Fund Name	Beginning Fund Balance 7/1/2015	Budgeted		Estimated Ending Fund Balance 6/30/2016
		Revenues	Expenditures	
03 Asset Forfeiture	\$ 76	\$ -	\$ -	\$ 76
04 Beverage Container Recycling	74,488	24,918	(99,340)	66
08 DOJ OJP Grants	-	33,606	(33,606)	-
09 State Cops Grants	82,708	150,579	(193,394)	39,893
10 Family Support Grant	20,088	77,260	(92,160)	5,188
12 State Gas Tax	263,339	2,077,145	(1,838,516)	501,968
14 Home	-	632,723	(632,723)	-
15 CDBG	463,484	1,383,923	(1,458,462)	388,945
16 Park Development	1,254,162	182,099	(1,121,759)	314,502
17 Bicycle Pathway TDA Article 3	6,900	84,100	(91,000)	-
18 Prop A	473,953	2,095,122	(2,410,820)	158,255
19 Prop C	760,403	1,485,434	(1,682,054)	563,783
20 Federal Highway Planning	(70,543)	6,881,292	(6,881,292)	(70,543)
22 LA County Park District	(44,607)	866,874	(690,764)	131,503
24 Oil Payment Program	-	25,467	(25,414)	53
25 Air Quality	263,847	117,300	(257,349)	123,798
29 Self Supporting	(89,494)	1,077,500	(978,010)	9,996
38 Capital Asset Replacement	494,123	-	(484,889)	9,234
53 Federal Grant - MTA	-	-	(100,000)	(100,000)
54 Measure R	252,777	1,048,247	(1,280,056)	20,968
57 Neighborhood Stabilization	292,360	2,400	(127,684)	167,076
58 WIA	102	641,885	(641,886)	101
62 Restricted Admin Tow Fee	67,293	57,372	(67,758)	56,907
65 Youth Services	51,112	3,300	(24,150)	30,262
66 Prop 1B SLR	-	136,259	(136,256)	3
86 CIP Grant Funds - State	27	950,000	(950,000)	27
87 MTA Call for Projects	97,266	7,022,940	(7,022,940)	97,266
TOTAL - Special Revenue Funds	<u>\$ 4,713,864</u>	<u>\$ 27,057,745</u>	<u>\$ (29,322,282)</u>	<u>\$ 2,449,327</u>

CITY OF CARSON
General Fund Actual & Budgeted
Revenues

OBJECT CODE	REVENUE SOURCE	FY 2011/12 ACTUAL REVENUES	FY 2012/13 ACTUAL REVENUES	FY 2013/14 ACTUAL REVENUES	FY 2014/15 ACTUAL REVENUES	FY 2015/16 ADOPTED BUDGET
Taxes						
4008	Property Tax	7,028,976	8,595,259	7,159,278	7,106,638	7,235,451
4108	Property Tax In Lieu of VLB	7,023,678	7,016,135	7,022,834	7,183,736	7,417,207
4009	Sales & Use Tax	15,888,500	16,446,127	18,073,365	15,546,929	18,919,942
4109	Property Tax In Lieu of Sale	4,800,372	6,014,994	5,595,430	6,273,199	4,205,030
4119	Sales Tax Sharing Agreements	-	2,726,615	-	-	-
4010	Franchise Tax-Spur Track	735	757	756	767	767
4011	Franchise Tax-Reg Pipeline	1,077,887	1,156,483	1,102,852	1,078,226	1,143,503
4012	Franchise Tax-Comrcl Carry Pipeline	78,998	75,393	88,103	81,383	84,167
4013	Franchise Tax-Electric	1,494,972	1,431,138	1,564,868	1,715,751	1,750,066
4014	Franchise Tax-Gas	3,089,071	2,397,804	3,160,407	3,768,952	3,844,331
4015	Franchise Tax-Water	65,433	65,380	69,735	67,758	69,113
4016	Franchise Tax-ICTF	118,688	119,838	122,075	-	122,075
4017	Transient Occupancy Tax	1,307,730	1,462,174	1,598,037	1,812,310	1,711,664
4019	Real Property Transfer Tax	211,000	728,220	226,006	429,898	308,677
4024	Franchise Tax-Cable TV	678,993	694,715	676,636	549,245	719,505
4025	Franchise Tax-Taxi	1,950	1,950	1,950	1,950	1,950
4026	Franchise Fee- Solid Waste	1,140,182	1,147,429	1,148,860	897,664	1,004,700
4027	Utility Users Tax (2%)	8,016,140	7,495,997	9,284,071	8,135,144	8,650,000
4115	Admissions Tax (2%)	390,600	463,116	315,511	458,117	400,132
	Total Taxes	<u>52,413,905</u>	<u>58,039,524</u>	<u>57,210,774</u>	<u>55,107,667</u>	<u>57,588,280</u>
Licenses & Permits						
4201	Business License	2,649,098	2,628,904	2,546,608	2,698,782	2,600,000
4203	Building Construction Permits	2,789,594	2,379,029	2,899,571	2,903,621	2,958,000
4204	Fireworks Permits	575	575	625	650	650

CITY OF CARSON
General Fund Actual & Budgeted
Revenues

OBJECT CODE	REVENUE SOURCE	FY 2011/12 ACTUAL REVENUES	FY 2012/13 ACTUAL REVENUES	FY 2013/14 ACTUAL REVENUES	FY 2014/15 ACTUAL REVENUES	FY 2015/16 ADOPTED BUDGET
4205	Business Permits	78,510	89,170	103,799	98,240	105,000
4206	Street Construction Permits	642	28,160	5,200	21,263	21,513
4208	Excavation/Encroachment Permits	309,179	293,995	297,241	333,359	300,000
4209	Construction inspection Fees	3,313	-	-	27,563	28,560
4210	Bingo Fees	31,221	33,051	34,013	36,132	35,072
4211	Miscellaneous Licenses & Permits	45	3,900	845	265	275
4212	Burglar Alarm Permit Fee-Business	37,290	38,560	37,021	39,602	39,115
4213	Burglar Alarm Permit Fee-Resident	47,657	51,403	49,971	48,180	49,755
4214	Tobacco Retailers Permit Fees	41,663	43,920	41,220	45,794	42,000
4216	1% PEG Fees (Ord.No. 08-1398)	135,969	139,104	135,471	110,133	147,070
4218	SB1186 Disability Access	-	3,434	6,050	6,364	6,493
	Total Licenses & Permits	<u>6,124,756</u>	<u>5,733,205</u>	<u>6,157,637</u>	<u>6,369,948</u>	<u>6,333,503</u>
 <i>Fines & Forfeitures</i>						
4302	Forfeitures & Penalties-Bus License	159,578	142,285	116,945	165,257	140,000
4303	Forfeitures & Penalties-Permit	6,887	5,505	7,579	7,147	7,500
4304	Forfeitures & Penalties-Franchise	16,684	15,171	4,949	54,076	50,319
4305	Forfeitures & Penalties-Trns Occ	2,101	2,880	2,135	1,817	2,232
4306	Forfeitures & Penalties-Interest	112	151	111	95	117
4307	Traffic Fines	682,668	455,899	478,768	442,982	480,000
4308	Parking Fines	924,897	1,120,189	1,055,718	851,533	1,000,000
4309	Administrative Tow Fee Program	141,015	113,351	124,236	126,259	127,500
4311	Forfeitures & Penalties - Bingo	339	-	246	-	-
4313	Admin Citation/Ordinance No.06-1346	38,629	34,920	33,441	46,710	44,540
4315	Lien Pmt.Prop Abtment- Ordinance 96-1098	-	(51)	-	-	-
	Total Fines & Forfeitures	<u>1,972,910</u>	<u>1,890,300</u>	<u>1,824,128</u>	<u>1,695,876</u>	<u>1,852,208</u>

CITY OF CARSON
General Fund Actual & Budgeted
Revenues

OBJECT CODE	REVENUE SOURCE	FY 2011/12 ACTUAL REVENUES	FY 2012/13 ACTUAL REVENUES	FY 2013/14 ACTUAL REVENUES	FY 2014/15 ACTUAL REVENUES	FY 2015/16 ADOPTED BUDGET
<i>Use of Money & Property</i>						
4217	2% Convenience fee	2,813	2,345	1,927	2,760	2,200
4400	Lease Agreement	-	-	-	49,000	-
4401	Interest on Investments	160,540	240,028	254,091	247,025	292,242
4402	Rents & Concessions	242,334	260,055	244,720	519,889	265,830
4407	Industrial Waste Insp Fee	-	-	-	58,144	62,000
4408	Community Center-Room Rent	365,995	293,450	400,354	350,388	428,400
4412	Community Center-Insurance	5,918	2,974	3,932	3,713	4,284
4413	Community Center-Catering	246,951	260,652	276,990	300,036	306,000
4449	Commissions-7UP/RC Soda Pop	14,671	8,470	6,040	10,778	6,100
4450	Commissions-Forest Vending Services	103	728	510	267	510
4453	Foreclosure Registration Penalty	-	-	46,150	83,350	46,150
4454	Foreclosure Registration Fee	-	46,800	283,200	336,550	287,500
4510	Rehab Loan Payoffs	-	19,500	-	-	-
4623	Community Center Equipment Rental Fees	159,663	65,720	90,905	79,167	96,900
4480	License Fees - ConocoPhil	4,549	3,534	3,178	2,044	3,200
4481	Lease Agreements-Park Facilities	57,222	57,222	57,222	57,422	57,222
	Total Use of Money & Property	<u>1,260,759</u>	<u>1,261,478</u>	<u>1,669,220</u>	<u>2,100,533</u>	<u>1,858,538</u>
<i>Intergovernmental</i>						
4501	Motor Vehicle License Fees	256,016	50,405	41,716	40,296	41,102
4520	State Grants- Emergency Prep	12,256	(9,655)	800	800	800
4522	From Other Agencies	1,000	15	2,473	146	1,000
4525	From Agencies- Election Services	55,140	442	67,678	174,530	541
4527	From Agencies- Mandates Costs	-	1,233	240	32,672	250

CITY OF CARSON
General Fund Actual & Budgeted
Revenues

OBJECT CODE	REVENUE SOURCE	FY 2011/12 ACTUAL REVENUES	FY 2012/13 ACTUAL REVENUES	FY 2013/14 ACTUAL REVENUES	FY 2014/15 ACTUAL REVENUES	FY 2015/16 ADOPTED BUDGET
4529	From Agencies-Absentee Ballots	3,292	-	272	69,391	-
4545	From Agencies-South Bay WIB	89,200	75,600	226,800	383,600	300,000
4547	KaBoom/Spruce Grant	-	5,200	-	-	-
Total Intergovernmental		416,904	123,240	339,979	701,435	343,693
Charges for Services						
4601	Swimming Pool Entrance	-	-	16	-	-
4602	Misc Recreation Programs	-	6,078	2,660	4,342	2,720
4603	Taxable Sales	24,192	8,897	6,929	8,295	7,070
4607	Business License Appl. Fees	202,106	186,996	182,540	188,208	186,200
4608	Planning & Zoning Fees	390,147	379,038	373,916	423,708	381,400
4609	Public Works Service Fees	606	26,059	17,853	15,654	18,220
4611	Filing Fees	37,655	22,197	29,858	58,793	30,460
4613	Miscellaneous Service Charges	1,573	1,600	1,400	1,159	1,590
4614	False Alarm Srvc Charge-Business	79,545	57,501	51,000	55,400	52,020
4615	False Alarm Srvc Charge-Residential	4,001	4,471	3,495	4,420	3,570
4617	Veterans Sports Complex	279,498	284,380	252,438	247,993	240,000
4618	Early Childhood Education Program	500,121	492,388	516,673	540,078	540,000
4619	Special Interest classes	-	491	3,139	4,737	3,210
4620	Aquatics	235,879	182,896	309,724	307,075	315,920
4621	Youth Sports	170,966	174,474	175,065	176,955	178,570
4622	Transportation	131,187	114,049	69,256	79,765	70,650
4624	Park Programs	21,102	26,585	15,248	22,817	15,560
4627	Park Teen Programs	25,150	21,186	55,475	76,559	56,590
4628	Adult Sports	101,759	97,924	71,254	75,283	83,230
4629	Permits	-	-	115	-	120

CITY OF CARSON
General Fund Actual & Budgeted
Revenues

OBJECT CODE	REVENUE SOURCE	FY 2011/12 ACTUAL REVENUES	FY 2012/13 ACTUAL REVENUES	FY 2013/14 ACTUAL REVENUES	FY 2014/15 ACTUAL REVENUES	FY 2015/16 ADOPTED BUDGET
4630	Miscellaneous Fine Arts Program	-	-	125	140	130
4632	Senior Programs Fees	7,385	10,127	11,431	16,826	13,588
4633	Stevenson Gym Fitness Room	1,090	1,118	1,625	1,169	1,660
4635	Notary Service Fees	-	415	740	1,060	760
4636	Passport Fees	-	-	37,900	36,675	38,660
4641	Youth Services Program Fees	820	200	100	750	110
4642	Permits/Fees In Lieu	129,843	23,906	-	-	-
Total Charges for Services		2,344,625	2,122,976	2,189,974	2,347,861	2,242,008

Other Revenue

4901	Miscellaneous- Bond Issuance	-	-	-	3,063	-
4902	Expense Recovery	45,307	976,084	16,302	939,319	27,024
4903	Extraordinary Maintenance	16,405	8,112	997	171	990
4905	Insurance Recovery	15,301	8,842	124	28,531	18,521
4906	Miscellaneous Revenue	23,385	14,388	24,991	80,570	51,050
4908	Miscellaneous- Paper/Metal Recycling	1,104	745	2,391	2,311	2,500
4909	Miscellaneous- Graffiti Restoration	14,097	17,942	19,185	11,070	10,581
4910	Miscellaneous-Donations	12,955	8,860	3,765	2,597	4,000
4914	Write-off Bad Debts	-	6,027	5,030	-	-
4915	Miscellaneous- Litigation Settlement	-	-	-	863	-
4917	Transit Shelter Agreement	82,464	82,464	82,463	82,463	82,463
4918	Administrative Settlements	-	516	-	-	-
4919	Miscellaneous- Loan Proceeds	530	-	-	-	-
4920	Miscellaneous- Reimbursement of Program costs	88,326	89,456	158,161	213,214	182,627
4922	Miscellaneous- Lobby Fees Ord 04-13	-	720	1,160	1,550	1,830
4924	Miscellaneous- Pass Through	182,281	2,346,736	950,678	1,417,959	633,250

CITY OF CARSON
General Fund Actual & Budgeted
Revenues

OBJECT CODE	REVENUE SOURCE	FY 2011/12 ACTUAL REVENUES	FY 2012/13 ACTUAL REVENUES	FY 2013/14 ACTUAL REVENUES	FY 2014/15 ACTUAL REVENUES	FY 2015/16 ADOPTED BUDGET
4925	Miscellaneous- 40th Anniversary Brick	1,415	150	550	150	-
4928	Miscellaneous- CRA Reimbursement-Lease Rev	187,868	187,868	137,188	136,009	136,009
4931	Miscellaneous- Business Awards Donations	10,700	9,753	3,450	9,500	3,450
4932	Miscellaneous- Why I like Carson Donations	3,821	3,851	4,050	3,300	4,050
4933	Miscellaneous- Loan Shed Payment Program	38,220	47,931	47,417	56,447	47,420
4950	Court Ordered Restitution	3,385	2,308	2,509	2,447	2,600
4953	Building & Safety Plan Mainten	-	-	-	6,870	5,356
4960	Solid Waste Transfer Station Fee	118,509	127,513	101,715	9,684	101,720
4962	Miscellaneous- Joseph B O'Neal Stroke Ctr Donations	1,312	3,000	2,250	2,065	-
4963	Miscellaneous- Senior Assisted Living	200	600	200	200	-
4964	Miscellaneous- Senior Social Services Donations	2,100	2,432	600	1,725	-
4965	Miscellaneous- Special Needs Donations	1,500	770	990	175	-
4966	Miscellaneous- Boxing Center Donations	-	40	-	-	-
4967	Miscellaneous- Park Donations	500	550	500	500	-
4968	Miscellaneous- Childrens Day Donations	500	1,500	-	-	-
4969	Miscellaneous- Memorial day Tribute Donations	4,200	(647)	789	50	-
4970	Donations- 4th of July	1,000	4,031	-	-	-
4971	Miscellaneous- Cesar Chavez Donations	3,125	(1,963)	-	-	-
4972	Miscellaneous- Cinco De Mayo Donation	3,625	(1,526)	-	-	-
4973	Miscellaneous- Phil. Independence Day	-	-	-	250	-
4975	Miscellaneous- Jazz Festival Donations	8,192	8,247	-	-	-
4980	Miscellaneous- Veterans Day Donations	2,250	3,067	3,015	8,152	-
4982	Miscellaneous- Youth Conference Donations	10,198	4,533	2,531	285	-
4983	Miscellaneous- Sculpture Garden Donations	850	-	(100)	-	-
4984	Miscellaneous- Parent Conference Donations	718	905	1,965	1,574	-
4985	Donations- Com Cv Engmnt Bd	-	-	225	-	-

CITY OF CARSON
General Fund Actual & Budgeted
Revenues

OBJECT CODE	REVENUE SOURCE	FY 2011/12 ACTUAL REVENUES	FY 2012/13 ACTUAL REVENUES	FY 2013/14 ACTUAL REVENUES	FY 2014/15 ACTUAL REVENUES	FY 2015/16 ADOPTED BUDGET
4992	Miscellaneous- Asian Pacific Island Donation	1,450	-	-	-	-
4987	Donations- Block Captain's BBQ	-	3,250	5,000	-	-
4988	Donations- Rizal Monument Unvei	-	1,000	-	-	-
4989	Donations- Women's Issuers Commission	-	500	1,300	1,500	-
4994	Miscellaneous- Juneteenth	2,969	753	-	-	-
4998	40th Anniversary Ball -Donation	-	-	12,865	(280)	-
4999	40th Anniversary Ball -Tile sales	-	11,239	18,552	-	-
	Total Other Revenue	<u>890,762</u>	<u>3,982,547</u>	<u>1,612,809</u>	<u>3,024,284</u>	<u>1,315,441</u>
	Total Before Transfers	<u>65,424,621</u>	<u>73,153,270</u>	<u>71,004,520</u>	<u>71,347,604</u>	<u>71,533,671</u>
Interfund Transfers						
9104	Operating Transfers In-Bvge Cnt Recycling	1,200	1,200	-	9,204	9,840
9112	Operating Transfers In-Gas Tax	925,000	925,000	925,000	1,025,000	-
9115	HCD Block Grant	-	-	-	208,720	-
9124	Operating Transfers In-Used Oil	3,743	2,680	2,605	11,935	10,043
9130	CRA Project 1	1,342,881	-	-	-	-
9131	CRA Project 2	1,837,627	-	-	-	-
9133	Low Mod 1	106,017	-	-	-	-
9134	Low Mod 2	106,017	-	-	-	-
9136	Low Mod 4	35,339	-	-	-	-
9138	Equipment Replacement	-	-	-	575,000	-
9154	Measure R	-	-	-	-	-
9156	CRA Project 4	106,017	-	-	-	-
9158	Operating Transfers In-WIA	-	-	11,000	-	-
9166	PROP 1B	-	85,723	-	-	-

CITY OF CARSON
General Fund Actual & Budgeted
Revenues

OBJECT CODE	REVENUE SOURCE	FY 2011/12 ACTUAL REVENUES	FY 2012/13 ACTUAL REVENUES	FY 2013/14 ACTUAL REVENUES	FY 2014/15 ACTUAL REVENUES	FY 2015/16 ADOPTED BUDGET
9169	Metro Water Grant	-	16	-	-	-
9182	Successor Agency	3,384,670	-	-	-	-
9186	Operating Transfers In- CIP ST	-	-	-	4,105	-
	Total Interfund Transfers	<u>7,848,511</u>	<u>1,014,619</u>	<u>938,605</u>	<u>1,833,964</u>	<u>19,883</u>
	Total Revenues & Transfers	<u>73,273,132</u>	<u>74,167,889</u>	<u>71,943,125</u>	<u>73,181,568</u>	<u>71,553,554</u>

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
DEPARTMENT: 10 City Council					
5001 Council Salaries	105,409	105,489	93,733	88,662	105,409
5002 Full-Time Salaries	78,532	105,396	219,711	414,411	414,692
5003 Overtime	1,458	190	1,260	513	1,560
5004 Temporary/Part-Time	67,091	68,656	54,302	60,219	64,844
5501 Retirement	44,082	50,210	69,634	98,748	125,869
5502 Medical & Associated Benefits	28,128	37,315	53,576	86,735	119,568
5503 Dental Insurance	5,392	5,541	23,179	9,095	8,816
5505 Group Life Insurance	3,226	3,398	3,760	4,016	4,458
5508 Reimbursement	950	867	2,751	3,451	3,250
5509 Vision Insurance	544	518	470	827	784
5510 Medicare	5,004	5,537	6,914	9,652	8,504
5512 Deferred Compensation Match	2,485	3,288	6,476	8,400	14,400
5513 Unused Medical-Deferred Comp	30,833	32,875	37,271	34,802	33,361
5516 Part-Time Retirement	7906	10,958	5,926	8,132	8,034
5518 OPEB Trust Contribution	-	-	2,467	9,815	-
Salaries and Benefits	381,040	430,238	581,430	837,478	913,549
6000 Council Community Sponsorship	-	-	-	-	12,500
6001 City Bus Use	405	-	292	-	1,000
6003 Printing/Binding/Duplication	1,920	-	-	165	-
6004 Professional Services	18,004	16,127	20,956	7,498	19,650
6005 Contract Services	16,224	24,000	-	-	-
6006 Membership Fees and Dues	66,009	76,309	69,197	90,551	71,960
6008 Promotion & Publicity	13,054	14,501	19,852	38,476	20,000
6009 Special Materials & Supplies	5,422	5,202	8,648	8,914	9,000

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	<u>BUDGET</u>
6010 Office/Facilities Sppls&Frnshng	3,512	6,994	13,356	10,441	12,000
6011 Telephone	5,110	6,150	4,108	3,903	8,500
6013 Auto Allowance/Mileage	41,306	42,840	42,079	35,011	45,300
6014 Conference and Travel	23,486	18,577	35,163	8,718	37,500
6015 Taxes, Licenses and Fees	11,160	-	-	-	-
6017 Subscriptions & Publications	2,172	423	1,199	2,353	1,800
6020 Comptr-Reltd Lnse, Eqp, Accs	942	1,655	2,167	4,480	1,400
6097 Local Trainings & Meetings	38	823	2,805	1,145	1,000
6098 Council Lobbying Efforts	491	933	809	-	-
6154 Local Non-Profit Assistance	-	-	-	-	-
7003 Office & Equipment Maintenanc	270	270	270	280	275
7011 Property & Supplies Rental	399	688	3,400	-	-
Operation and Maintenance	<u>209,924</u>	<u>215,492</u>	<u>224,301</u>	<u>211,935</u>	<u>241,885</u>
TOTAL DEPT: 10 City Council	<u>590,964</u>	<u>645,730</u>	<u>805,731</u>	<u>1,049,413</u>	<u>1,155,434</u>

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL <u>EXPENDITURES</u>	FY 2012/13 ACTUAL <u>EXPENDITURES</u>	FY 2013/14 ACTUAL <u>EXPENDITURES</u>	FY 2014/15 ACTUAL <u>EXPENDITURES</u>	FY 2015/16 ADOPTED <u>BUDGET</u>
DEPARTMENT: 11 City Attorney					
6004 Professional Services	84,126	82,047	84,131	125,256	150,000
6005 Contract Services	1,084,617	895,177	(10,553)	(832)	-
6055 Legal Cost	-	-	1,595,518	2,774,293	2,200,000
Operation and Maintenance	<u>1,168,743</u>	<u>977,224</u>	<u>1,669,096</u>	<u>2,898,717</u>	<u>2,350,000</u>
TOTAL DEPT: 11 City Attorney	<u>1,168,743</u>	<u>977,224</u>	<u>1,669,096</u>	<u>2,898,717</u>	<u>2,350,000</u>

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
DEPARTMENT: 20 Human Resources					
5002 Full-Time Salaries	-	-	-	-	845,828
5003 Overtime	-	-	-	-	5,000
5004 Temporary/Part-Time	-	-	-	-	40,963
5501 Retirement	-	-	-	-	236,551
5502 Medical & Associated Benefits	-	-	-	-	141,553
5503 Dental Insurance	-	-	-	-	11,466
5505 Group Life Insurance	-	-	-	-	2,760
5508 Reimbursement	-	-	-	-	4,850
5509 Vision Insurance	-	-	-	-	1,242
5510 Medicare	-	-	-	-	11,600
5512 Deferred Compensation Match	-	-	-	-	13,200
Salaries and Benefits	-	-	-	-	1,315,013
6002 Educational Reimbursement	-	-	-	-	35,000
6004 Professional Services	-	-	-	-	73,000
6005 Contract Services	-	-	-	-	267,620
6006 Membership Fees and Dues	-	-	-	-	8,585
6008 Promotion & Publicity	-	-	-	-	250
6009 Special Materials & Supplies	-	-	-	-	9,500
6010 Office/Facilities Sppls&Frnshng	-	-	-	-	6,250
6011 Telephone	-	-	-	-	800
6013 Auto Allowance/Mileage	-	-	-	-	5,050
6014 Conference and Travel	-	-	-	-	3,300
6017 Subscriptions & Publications	-	-	-	-	600
6020 Compr-Reltd Lnse, Eqp, Accs	-	-	-	-	2,504

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
6028 Liability Insurance	-	-	-	-	239,785
6029 Workers Compensation Insuranc	-	-	-	-	91,190
6030 Other Insurance	-	-	-	-	44,775
6031 Property Insurance	-	-	-	-	70,615
6032 Recruitment Advertising	-	-	-	-	9,500
6056 City-wide Training	-	-	-	-	5,000
6097 Local Trainings & Meetings	-	-	-	-	4,000
7003 Office & Equipment Maintenanc	-	-	-	-	500
Operation and Maintenance	-	-	-	-	877,824
TOTAL DEPT: 20 Human Resources	-	-	-	-	2,192,837

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
DEPARTMENT: 21 Non Departmental					
5002 Full-Time Salaries	-	-	927	154,733	307,207
5003 Overtime	-	26,883	-	-	-
5004 Temporary/Part-Time	-	-	-	-	288,191
5008 Leave Redemption	829,701	616,284	591,421	634,143	675,000
5010 Termination Pay	330,794	344,697	612,715	429,264	425,000
5501 Retirement	-	-	-	22,716	-
5502 Medical & Associated Benefits	-	-	5,691	5,561	(34,899)
5503 Dental Insurance	-	-	-	292	-
5509 Vision Insurance	-	-	-	60	-
5510 Medicare	11,890	9,559	15,841	15,821	-
5511 Miscellaneous Contribution	23,166	23,616	25,171	26,640	28,000
5512 Deferred Compensation Match	-	-	2,500	-	-
5518 OPEB Trust Contribution	-	-	32	966	-
Salaries and Benefits	<u>1,195,551</u>	<u>1,021,039</u>	<u>1,254,298</u>	<u>1,290,196</u>	<u>1,688,499</u>
6004 Professional Services	-	-	-	5,328	-
6011 Telephone	-	-	75	-	-
6016 Employee Uniform	-	-	-	-	1,060
6031 Property Insurance	69,289	-	-	-	-
6034 LTD/STD Insurance	439,347	413,144	396,252	421,657	485,000
6036 Liability Claims Settlements	58,324	75,894	45,445	223,809	200,000
6037 Workers Comp Claims Settlement	677,417	508,482	414,314	629,110	575,000
6038 Unemployment Claims	123,994	72,809	91,843	47,080	25,000
6040 Retiree Health Insurance	1,384,638	1,540,492	1,549,548	1,529,972	1,640,000
6041 OPA Reimbursement	132,085	175,021	179,949	-	-

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
6059 Property Tax Admin Cost	279,491	100,461	96,863	93,327	100,000
6140 Payment to CERBT Fund	3,384,670	3,404,726	4,092,003	1,751,375	-
7038 Equipment Replacement Charges	500,000	500,000	500,000	-	-
Operation and Maintenance	<u>7,049,255</u>	<u>6,791,029</u>	<u>7,366,292</u>	<u>4,701,658</u>	<u>3,026,060</u>
9538 Operating Transfers Out-qp Rp	-	-	-	1,018,204	-
9555 Operating Transfers Out-CHA	103,072	-	-	-	-
9582 Operating Transfers Out-CSA	<u>1,369,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources/Uses	<u>1,472,457</u>	<u>-</u>	<u>-</u>	<u>1,018,204</u>	<u>-</u>
TOTAL DEPT: 21 Non Departmental	<u>9,717,263</u>	<u>7,812,068</u>	<u>8,620,590</u>	<u>7,010,058</u>	<u>4,714,559</u>

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
DEPARTMENT: 30 City Clerk					
5002 Full-Time Salaries	337,185	352,585	379,878	419,595	391,336
5003 Overtime	7,545	18,498	9,025	44,305	10,013
5004 Temporary/Part-Time	-	10,181	15,377	29,159	14,700
5501 Retirement	89,366	92,369	102,633	96,111	102,295
5502 Medical & Associated Benefits	46,840	54,359	60,921	64,355	55,095
5503 Dental Insurance	3,929	4,131	20,832	4,884	4,368
5505 Group Life Insurance	797	913	1,230	1,345	1,200
5508 Reimbursement	2,278	2,150	1,831	1,967	1,750
5509 Vision Insurance	392	441	605	801	679
5510 Medicare	1,252	2,678	2,957	3,835	2,958
5512 Deferred Compensation Match	6,656	3,059	9,617	7,989	9,000
5513 Unused Medical-Deferred Comp	-	78	-	321	-
5518 OPEB Trust Contribution	-	-	3,643	8,020	-
Salaries and Benefits	496,240	541,442	608,549	682,687	593,394
6003 Printing/Binding/Duplication	-	4,420	9,252	7,535	14,000
6004 Professional Services	3,178	32	10,966	865	11,500
6005 Contract Services	10,205	6,293	174	-	2,500
6006 Membership Fees and Dues	1,430	566	1,349	1,151	1,762
6008 Promotion & Publicity	-	32	-	-	300
6009 Special Materials & Supplies	2,530	109	2,421	872	1,500
6010 Office/Facilities Sppls&Frshng	2,378	1,764	3,766	3,450	3,000
6011 Telephone	593	1,470	1,745	1,753	1,500
6013 Auto Allowance/Mileage	5,155	6,600	6,620	6,742	7,100
6014 Conference and Travel	5,548	-	3,201	5,464	3,780

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
6015 Taxes, Licenses and Fees	-	-	-	-	-
6017 Subscriptions & Publications	184	1,063	-	344	500
6018 Election Related Activity	1,480	207,247	10,004	483,173	258,920
6020 Compr-Reltd Lnse, Eqp, Accs	3,013	962	930	2,752	1,500
6053 Postage	-	-	(21)	-	-
6097 Local Trainings & Meetings	-	1,434	4,695	5,544	1,100
7003 Office & Equipment Maintenanc	<u>620</u>	<u>620</u>	<u>688</u>	<u>1,004</u>	<u>1,500</u>
Operation and Maintenance	<u>36,314</u>	<u>232,612</u>	<u>55,790</u>	<u>520,649</u>	<u>310,462</u>
8004 Buildings	-	-	-	20,320	-
8007 Furniture & Fixtures	<u>-</u>	<u>-</u>	<u>-</u>	<u>980</u>	<u>-</u>
Capital Outlays	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,300</u>	<u>-</u>
TOTAL DEPT: 30 City Clerk	<u>532,554</u>	<u>774,054</u>	<u>664,339</u>	<u>1,224,636</u>	<u>903,856</u>

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL <u>EXPENDITURES</u>	FY 2012/13 ACTUAL <u>EXPENDITURES</u>	FY 2013/14 ACTUAL <u>EXPENDITURES</u>	FY 2014/15 ACTUAL <u>EXPENDITURES</u>	FY 2015/16 ADOPTED <u>BUDGET</u>
DEPARTMENT: 40 City Treasurer					
5002 Full-Time Salaries	421,712	434,327	449,157	471,312	463,968
5003 Overtime	827	40	151	322	724
5501 Retirement	113,346	116,053	124,249	105,224	121,281
5502 Medical & Associated Benefits	58,587	64,146	60,759	58,327	51,459
5503 Dental Insurance	4,524	4,362	19,321	5,074	4,302
5505 Group Life Insurance	1,196	1,160	1,417	1,379	1,426
5508 Reimbursement	2,800	2,850	2,750	2,267	2,050
5509 Vision Insurance	383	619	504	605	610
5510 Medicare	3,952	3,945	4,061	4,265	3,933
5512 Deferred Compensation Match	9,559	8,170	8,326	7,787	9,900
5513 Unused Medical-Deferred Comp	-	-	-	1,427	8,562
5518 OPEB Trust Contribution	-	-	4,345	9,195	-
Salaries and Benefits	<u>616,886</u>	<u>635,672</u>	<u>675,040</u>	<u>667,184</u>	<u>668,215</u>
6003 Printing/Binding/Duplication	-	-	-	16	-
6004 Professional Services	2,805	2,509	2,943	2,665	100
6006 Membership Fees and Dues	805	517	943	305	643
6009 Special Materials & Supplies	-	-	564	-	-
6010 Office/Facilities Sppls&Frnshng	3,320	1,737	2,908	4,928	6,550
6011 Telephone	2,416	2,241	2,269	2,692	1,720
6013 Auto Allowance/Mileage	6,646	6,624	6,602	6,742	6,750
6014 Conference and Travel	6,768	7,169	7,803	179	1,000
6015 Taxes, Licenses and Fees	18	-	-	-	-
6017 Subscriptions & Publications	-	462	-	-	-
6020 Compr-Reltd Lnse, Eqp, Accs	3,373	2,160	1,410	3,655	1,510

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	<u>BUDGET</u>
6090 Bank Service Charge Fees	76,819	76,417	52,733	64,496	70,500
6097 Local Trainings & Meetings	-	40	25	-	2,000
7003 Office & Equipment Maintenance	-	-	-	1,144	-
Operation and Maintenance	<u>102,970</u>	<u>99,876</u>	<u>78,200</u>	<u>86,822</u>	<u>90,773</u>
TOTAL DEPT: 40 City Treasurer	<u>719,856</u>	<u>735,548</u>	<u>753,240</u>	<u>754,006</u>	<u>758,988</u>

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
DEPARTMENT: 50 City Manager					
5002 Full-Time Salaries	1,452,367	1,411,840	1,355,133	1,588,184	1,772,066
5003 Overtime	15,973	1,210	9,411	19,658	37,857
5004 Temporary/Part-Time	33,654	57,922	119,651	89,372	75,045
5010 Termination Pay	-	-	-	70,000	-
5501 Retirement	390,823	375,960	365,250	379,721	460,750
5502 Medical & Associated Benefits	227,789	219,658	213,502	222,359	200,761
5503 Dental Insurance	19,724	19,180	65,441	19,796	17,554
5505 Group Life Insurance	4,580	4,796	4,286	4,818	4,560
5508 Reimbursement	11,454	8,925	8,996	7,889	8,900
5509 Vision Insurance	1,116	1,998	1,833	2,101	2,286
5510 Medicare	19,588	18,809	18,667	23,186	24,882
5512 Deferred Compensation Match	17,361	17,638	13,096	26,446	32,900
5513 Unused Medical-Deferred Comp	-	11,745	2,296	8,468	17,049
5516 Part-Time Retirement	-	3,299	726	793	1,037
5518 OPEB Trust Contribution	-	-	12,469	29,595	-
Salaries and Benefits	<u>2,194,429</u>	<u>2,152,980</u>	<u>2,190,757</u>	<u>2,492,386</u>	<u>2,655,647</u>
6001 City Bus Use	-	-	6,765	985	1,500
6002 Educational Reimbursement	-	32,599	24,728	44,315	-
6003 Printing/Binding/Duplication	37,645	30,039	29,406	24,818	35,000
6004 Professional Services	352,912	114,959	181,915	316,363	560,342
6005 Contract Services	2,831	305,314	245,709	283,291	45,000
6006 Membership Fees and Dues	2,740	14,380	13,570	14,936	6,360
6008 Promotion & Publicity	5,849	10,729	14,048	23,365	25,000
6009 Special Materials & Supplies	6,997	22,999	22,409	32,177	12,475

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ADOPTED BUDGET
6010 Office/Facilities Sppls&Frnshng	9,844	7,210	13,013	11,279	49,730
6011 Telephone	177,091	3,519	1,767	1,971	168,751
6013 Auto Allowance/Mileage	3,194	7,766	3,327	10,309	18,300
6014 Conference and Travel	11,861	6,865	3,802	5,356	30,925
6017 Subscriptions & Publications	3,487	147	154	873	7,800
6020 Compr-Reltd Lnse, Eqp, Accs	29,636	4,327	9,901	9,611	42,855
6027 Non-Capital Tools/Equipment	555	(43)	-	-	600
6028 Liability Insurance	-	193,176	209,326	231,116	-
6029 Workers Compensation Insuranc	-	123,359	116,206	96,825	-
6030 Other Insurance	-	36,238	24,694	31,983	-
6031 Property Insurance	-	98,388	85,491	79,596	-
6032 Recruitment Advertising	-	8,073	5,047	9,272	-
6053 Postage	19,190	15,200	18,000	25,220	46,000
6056 City-wide Training	5,974	1,112	375	-	13,000
6097 Local Trainings & Meetings	8,005	5,501	7,424	4,547	19,920
6157 Stipend	8,435	6,580	7,700	8,715	15,540
7003 Office & Equipment Maintenanc	4,713	495	646	1,582	13,650
7004 Vehicle Maintenance	-	-	-	-	1,000
7011 Property & Supplies Rental	-	45	988	608	150,000
7307 Unleaded Gas	-	-	-	-	1,000
Operation and Maintenance	<u>690,959</u>	<u>1,048,977</u>	<u>1,046,411</u>	<u>1,269,113</u>	<u>1,264,748</u>
8003 Specialized Equipment	6,204	-	-	-	-
8006 Office Eqpmt/Softwares	<u>31,378</u>	-	-	-	-
Capital Outlays	<u>37,582</u>	-	-	-	-
TOTAL DEPT: 50 City Manager	<u>2,922,970</u>	<u>3,201,957</u>	<u>3,237,168</u>	<u>3,761,499</u>	<u>3,920,395</u>

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
DEPARTMENT: 60 Administrative Services					
5002 Full-Time Salaries	3,290,169	3,097,065	3,160,199	3,229,936	2,372,886
5003 Overtime	9,592	19,816	27,270	30,758	35,013
5004 Temporary/Part-Time	163,986	159,138	171,111	165,516	145,437
5010 Termination Pay	-	-	-	7,059	-
5501 Retirement	884,732	824,832	858,721	751,862	608,581
5502 Medical & Associated Benefits	525,267	548,101	508,619	485,767	389,531
5503 Dental Insurance	46,100	42,932	136,381	40,661	31,504
5505 Group Life Insurance	11,505	10,211	9,920	9,585	7,364
5508 Reimbursement	20,517	21,658	18,956	11,407	6,350
5509 Vision Insurance	3,485	4,084	3,890	4,933	3,727
5510 Medicare	40,605	41,016	41,957	43,411	32,742
5512 Deferred Compensation Match	34,038	33,071	34,638	36,548	31,200
5513 Unused Medical-Deferred Comp	24,938	5,040	4,859	12,205	783
5516 Part-Time Retirement	18,544	17,739	22,359	22,807	21,250
5518 OPEB Trust Contribution	-	-	29,525	63,137	-
Salaries and Benefits	<u>5,073,478</u>	<u>4,824,703</u>	<u>5,028,405</u>	<u>4,915,592</u>	<u>3,686,368</u>
6001 City Bus Use	-	-	578	578	-
6002 Educational Reimbursement	40,527	-	-	-	-
6003 Printing/Binding/Duplication	738	393	153	445	1,830
6004 Professional Services	287,325	297,841	379,279	346,822	36,700
6005 Contract Services	428,943	269,999	228,710	189,962	311,102
6006 Membership Fees and Dues	9,855	1,970	2,021	1,732	1,986
6008 Promotion & Publicity	306	275	153	-	-
6009 Special Materials & Supplies	34,797	19,631	5,116	6,102	18,560

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ADOPTED BUDGET
6010 Office/Facilities Sppls&Frnshng	52,479	61,380	62,338	59,995	57,670
6011 Telephone	3,325	168,986	165,347	189,574	3,760
6013 Auto Allowance/Mileage	15,974	10,954	10,795	7,750	6,200
6014 Conference and Travel	7,838	2,983	1,490	3,768	4,450
6015 Taxes, Licenses and Fees	500	963	505	705	1,005
6016 Employee Uniform	2,928	2,603	2,572	2,439	2,650
6017 Subscriptions & Publications	331	2,196	1,648	1,743	110
6020 Compr-Reltd Lnse, Eqp, Accs	7,565	42,436	40,333	125,469	7,050
6027 Non-Capital Tools/Equipment	-	263	-	611	-
6028 Liability Insurance	192,190	-	-	-	-
6029 Workers Compensation Insuranc	121,334	-	-	-	-
6030 Other Insurance	28,577	-	-	-	-
6032 Recruitment Advertising	385	-	-	-	-
6035 Disposal Costs	-	523	144	575	500
6051 Miscellaneous Parts	2,331	1,459	385	71	1,000
6053 Postage	107,032	104,796	92,049	102,844	100,030
6056 City-wide Training	-	5,400	8,650	10,027	-
6097 Local Trainings & Meetings	218	3,510	3,166	1,640	3,900
7003 Office & Equipment Maintenanc	81,080	90,747	101,757	126,990	1,600
7004 Vehicle Maintenance	5,506	1,667	5,211	1,833	2,400
7011 Property & Supplies Rental	407	-	11,810	16,137	17,500
7307 Unleaded Gas	5,093	8,593	6,460	3,537	6,700
Operation and Maintenance	<u>1,437,584</u>	<u>1,099,568</u>	<u>1,130,670</u>	<u>1,201,349</u>	<u>586,703</u>
8003 Specialized Equipment	-	-	110,944	124,152	-
8006 Office Eqpmt/Softwares	-	55,768	21,947	1,676	-
Capital Outlays	-	<u>55,768</u>	<u>132,891</u>	<u>125,828</u>	-

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
TOTAL DEPT: 60 Administrtrv Srvcs	<u>6,511,062</u>	<u>5,980,039</u>	<u>6,291,966</u>	<u>6,242,769</u>	<u>4,273,071</u>
DEPARTMENT: 70 Community Development					
5002 Full-Time Salaries	849,393	1,519,232	1,372,477	1,401,740	1,489,628
5003 Overtime	1,954	5,904	24,524	11,243	22,330
5004 Temporary/Part-Time	45,093	10,087	80,181	168,609	213,057
5501 Retirement	228,233	405,675	368,204	328,323	387,606
5502 Medical & Associated Benefits	130,762	211,634	185,607	158,164	191,534
5503 Dental Insurance	10,440	15,814	41,123	13,899	15,871
5505 Group Life Insurance	2,743	4,137	3,973	3,729	4,071
5508 Reimbursement	4,566	9,357	6,834	5,873	7,450
5509 Vision Insurance	658	1,611	1,380	1,579	1,706
5510 Medicare	10,983	20,374	18,223	19,856	21,341
5512 Deferred Compensation Match	8,280	14,645	20,714	19,299	22,800
5513 Unused Medical-Deferred Comp	14,018	30,143	29,459	31,124	23,656
5516 Part-Time Retirement	3,096	1,177	-	-	5,261
5518 OPEB Trust Contribution	-	-	10,996	24,566	-
Salaries and Benefits	<u>1,310,219</u>	<u>2,249,790</u>	<u>2,163,695</u>	<u>2,188,004</u>	<u>2,406,311</u>
6001 City Bus Use	-	-	-	193	-
6003 Printing/Binding/Duplication	3,576	2,616	8,258	1,630	4,000
6004 Professional Services	7,142	43,608	37,708	21,671	35,000
6005 Contract Services	78,533	1,527,419	1,910,972	2,100,918	2,050,000
6006 Membership Fees and Dues	2,085	3,959	17,170	32,933	20,875
6008 Promotion & Publicity	5,678	15,514	15,100	27,453	18,500
6009 Special Materials & Supplies	-	6,278	338	22	5,000
6010 Office/Facilities Sppls&Frnshng	5,328	9,100	4,892	8,410	5,500

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
6011 Telephone	325	900	761	992	1,380
6013 Auto Allowance/Mileage	3,228	4,950	3,969	842	8,950
6014 Conference and Travel	184	3,005	5,165	7,526	5,000
6017 Subscriptions & Publications	248	-	1,789	3,195	6,280
6020 Compr-Reltd Lnse, Eqp, Accs	1,471	1,582	3,226	3,098	2,850
6053 Postage	-	-	-	8,252	50,000
6097 Local Trainings & Meetings	248	4,272	812	3,844	2,700
6157 Stipend	16,280	12,890	13,955	12,430	18,400
7003 Office & Equipment Maintenanc	95	1,212	48	48	60
7004 Vehicle Maintenance	183	1,348	257	268	700
7011 Property & Supplies Rental	-	28	-	154	-
7013 Vehicle/Rolling Eqpmt Rental	-	217	-	-	-
7307 Unleaded Gas	-	882	476	780	500
7310 Compressed Natural Gas	256	326	64	-	-
Operation and Maintenance	<u>124,860</u>	<u>1,640,106</u>	<u>2,024,960</u>	<u>2,234,659</u>	<u>2,235,695</u>
8004 Buildings	-	68	-	-	-
Capital Outlays	-	68	-	-	-
TOTAL DEPT: 70 Community Dvlpmnt	<u>1,435,079</u>	<u>3,889,964</u>	<u>4,188,655</u>	<u>4,422,663</u>	<u>4,642,006</u>

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
DEPARTMENT: 80 Public Works					
5002 Full-Time Salaries	3,352,126	6,477,723	6,274,610	7,053,700	7,288,763
5003 Overtime	75,460	64,395	190,920	208,824	33,361
5004 Temporary/Part-Time	86,735	282,854	340,043	292,567	299,305
5008 Leave Redemption	-	-	-	(521)	-
5501 Retirement	902,311	1,710,825	1,698,250	1,664,326	1,899,784
5502 Medical & Associated Benefits	582,949	1,417,452	1,274,280	1,356,405	1,433,894
5503 Dental Insurance	49,054	107,003	298,696	111,649	112,456
5505 Group Life Insurance	12,381	24,551	23,395	25,888	26,720
5508 Reimbursement	21,350	50,306	41,219	9,124	10,850
5509 Vision Insurance	3,693	13,937	10,254	13,560	14,083
5510 Medicare	40,921	88,394	91,467	101,266	101,538
5512 Deferred Compensation Match	14,893	19,602	29,045	33,949	79,300
5513 Unused Medical-Deferred Comp	25,696	56,596	64,640	88,468	86,339
5516 Part-Time Retirement	1,111	21,202	20,902	13,385	34,081
5518 OPEB Trust Contribution	-	-	58,295	136,129	-
Salaries and Benefits	<u>5,168,680</u>	<u>10,334,840</u>	<u>10,416,016</u>	<u>11,108,719</u>	<u>11,420,474</u>
6001 City Bus Use	-	-	233	193	-
6003 Printing/Binding/Duplication	281	731	4,522	935	4,175
6004 Professional Services	146,401	381,692	322,545	270,119	329,821
6005 Contract Services	1,695,611	391,618	414,723	429,031	476,846
6006 Membership Fees and Dues	36,626	26,231	25,595	26,458	2,000
6007 Excursions and Admission Fees	114,282	(187)	34	-	-
6008 Promotion & Publicity	224	1,364	994	-	6,000
6009 Special Materials & Supplies	120,472	432,390	675,562	636,619	538,407

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ADOPTED BUDGET
6010 Office/Facilities Sppls&Frnshng	10,446	8,667	6,891	9,037	7,065
6011 Telephone	11,649	17,100	11,820	20,317	30,459
6013 Auto Allowance/Mileage	3,066	40	1,222	2,678	6,200
6014 Conference and Travel	1,880	6,859	100	5,952	4,250
6015 Taxes, Licenses and Fees	40,639	46,564	62,925	100,680	99,800
6016 Employee Uniform	12,626	29,527	30,949	35,500	26,895
6017 Subscriptions & Publications	554	1,630	95	131	50
6020 Compr-Reltd Lnse, Eqp, Accs	6,948	4,736	11,749	6,380	3,396
6027 Non-Capital Tools/Equipment	1,203	7,397	18,251	25,535	24,333
6033 Obsolete/Loss Inventory	-	19,806	-	-	-
6035 Disposal Costs	38,075	29,772	45,181	52,396	43,500
6051 Miscellaneous Parts	3,170	-	6,794	4,238	5,300
6053 Postage	8,314	8,347	8,916	4,441	9,000
6077 Gas	-	20,001	21,906	16,670	18,000
6078 Electric	523,245	683,606	678,143	795,067	671,000
6079 Water	273,773	672,140	765,133	690,358	569,600
6095 Unreimbursed Grant Expenditrs	-	-	-	1,838	-
6097 Local Trainings & Meetings	77	2,874	4,039	5,403	8,400
6157 Stipend	805	420	980	1,435	7,560
6801 Transportation Reimbursement	(65,827)	-	-	-	-
7003 Office & Equipment Maintenanc	47,739	54,416	66,407	88,307	45,900
7004 Vehicle Maintenance	110,291	150,054	120,044	106,590	68,600
7011 Property & Supplies Rental	-	-	2,383	6,939	7,500
7013 Vehicle/Rolling Eqpmt Rental	872	1,784	46,042	8,374	3,700
7017 Vehicle Lease Payments	-	-	97,388	237,580	432,775
7018 Contracted Vehicle Maint Csts	-	-	9,674	20,146	38,975
7306 Diesel Fuel	33,270	25,719	21,310	19,462	16,900

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
7307 Unleaded Gas	91,403	203,967	182,422	162,031	142,900
7309 Liquid Propane Gas	162	35	-	-	-
7310 Compressed Natural Gas	2,348	2,287	979	5,061	2,000
Operation and Maintenance	<u>3,270,625</u>	<u>3,231,587</u>	<u>3,665,951</u>	<u>3,795,901</u>	<u>3,651,307</u>
8002 Vehicles/Rolling Inventory	-	-	-	-	-
8003 Specialized Equipment	-	-	-	10,653	-
8004 Buildings	-	11,095	-	-	-
8006 Office Eqpmt/Softwares	-	14,260	-	-	-
8007 Furniture & Fixtures	-	-	-	7,652	-
8008 Improvements Other Than Bldg	-	-	106,148	-	-
Capital Outlays	<u>-</u>	<u>25,355</u>	<u>106,148</u>	<u>18,305</u>	<u>-</u>
9518 Operating Transfers Out-Prp A	2,003	-	-	-	-
9519 Operating Transfers Out-Prp C	500	-	-	-	-
9524 Operating Transfers Out-UOBG	-	-	-	856	-
Other Financing Sources/Uses	<u>2,503</u>	<u>-</u>	<u>-</u>	<u>856</u>	<u>-</u>
TOTAL DEPT: 80 Public Works	<u>8,441,808</u>	<u>13,591,782</u>	<u>14,188,115</u>	<u>14,923,781</u>	<u>15,071,781</u>

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
DEPARTMENT: 90 Community Services					
5002 Full-Time Salaries	9,148,644	5,394,818	5,451,838	5,826,692	5,699,501
5003 Overtime	62,097	27,876	79,470	79,972	21,357
5004 Temporary/Part-Time	3,129,589	2,826,820	3,212,619	3,466,693	3,514,177
5005 Classified Part-Time	35,557	26,466	31,182	35,245	56,497
5008 Leave Redemption	-	-	-	968	-
5010 Termination Pay	-	-	1,576	-	-
5501 Retirement	2,436,347	1,422,621	1,469,051	1,358,304	1,488,175
5502 Medical & Associated Benefits	1,684,077	1,031,688	1,005,470	966,728	905,872
5503 Dental Insurance	139,050	74,086	241,804	75,716	73,382
5505 Group Life Insurance	33,886	18,103	17,982	17,704	17,483
5508 Reimbursement	51,975	35,296	31,255	10,924	10,300
5509 Vision Insurance	10,402	9,834	8,713	9,779	9,929
5510 Medicare	150,314	100,308	107,440	115,449	116,459
5512 Deferred Compensation Match	32,857	26,840	30,307	36,399	58,200
5513 Unused Medical-Deferred Comp	53,133	25,814	31,643	30,467	26,695
5516 Part-Time Retirement	377,363	320,285	367,133	385,231	357,238
5518 OPEB Trust Contribution	-	-	49,695	113,520	-
Salaries and Benefits	<u>17,345,291</u>	<u>11,340,855</u>	<u>12,137,178</u>	<u>12,529,791</u>	<u>12,355,265</u>
6001 City Bus Use	42,955	48,084	60,227	51,971	55,300
6003 Printing/Binding/Duplication	5,790	2,618	4,797	10,433	10,268
6004 Professional Services	328,516	238,878	314,681	332,006	397,950
6005 Contract Services	15,003,803	16,084,358	16,473,578	17,275,439	18,309,441
6006 Membership Fees and Dues	7,334	12,419	13,484	12,644	18,795
6007 Excursions and Admission Fees	26,446	101,141	54,760	62,630	94,089

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ADOPTED BUDGET
6008 Promotion & Publicity	23,879	25,600	28,735	24,753	46,915
6009 Special Materials & Supplies	560,330	404,852	485,017	453,633	438,866
6010 Office/Facilities Sppls&Frnshng	37,373	42,635	47,040	51,926	53,025
6011 Telephone	83,008	69,826	65,270	72,019	65,273
6013 Auto Allowance/Mileage	12,792	13,546	14,930	15,794	14,388
6014 Conference and Travel	33,980	10,012	17,021	19,857	34,067
6015 Taxes, Licenses and Fees	14,906	13,422	15,182	11,168	27,688
6016 Employee Uniform	45,266	20,279	22,908	20,573	29,500
6017 Subscriptions & Publications	1,544	3,705	1,186	2,156	3,250
6020 Compr-Reltd Lnse, Eqp, Accs	32,671	67,512	48,886	34,547	32,736
6027 Non-Capital Tools/Equipment	5,724	186	-	-	-
6030 Other Insurance	-	820	-	606	-
6032 Recruitment Advertising	-	95	-	-	100
6043 Replace/Repair-Vandalism/Accd	-	-	-	885	-
6060 Special Event Support	-	-	10,000	10,000	10,000
6077 Gas	72,139	52,067	51,657	70,603	45,300
6078 Electric	638,249	464,859	546,620	574,315	433,958
6079 Water	334,488	39,231	36,671	33,204	32,150
6095 Unreimbursed Grant Expenditrs	-	(2,800)	-	-	-
6097 Local Trainings & Meetings	1,069	6,118	13,105	2,179	8,980
6100 Helicopter Service Sheriff	19,433	18,564	20,253	15,858	15,000
6101 Driving Under Influence City	50,081	47,356	28,557	25,897	45,000
6104 Fingerprint Processing Servic	34,706	45,798	29,803	25,565	30,000
6105 Fireworks Suppression Operatn	22,864	21,417	22,951	24,853	25,000
6157 Stipend	13,300	11,865	17,290	18,410	23,370
6801 Transportation Reimbursement	-	(77,309)	(98,229)	(75,514)	(75,000)
7003 Office & Equipment Maintenanc	49,178	17,093	20,769	20,131	24,140

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
7004 Vehicle Maintenance	68,730	40,613	30,098	25,116	27,900
7011 Property & Supplies Rental	43,677	25,959	42,007	51,497	46,000
7013 Vehicle/Rolling Eqpmt Rental	1,797	2,249	5,350	4,581	4,950
7306 Diesel Fuel	6,129	11,665	10,373	6,854	20,000
7307 Unleaded Gas	135,579	18,575	28,793	19,393	24,400
7309 Liquid Propane Gas	803	-	-	-	-
7310 Compressed Natural Gas	4,904	5,405	2,828	1,717	4,300
Operation and Maintenance	<u>17,763,443</u>	<u>17,908,713</u>	<u>18,486,598</u>	<u>19,307,699</u>	<u>20,377,099</u>
8003 Specialized Equipment	6,487	-	19,282	20,843	-
8006 Office Eqpmt/Softwares	-	-	-	8,795	-
8007 Furniture & Fixtures	-	-	27,487	-	-
Capital Outlays	<u>6,487</u>	<u>-</u>	<u>46,769</u>	<u>29,638</u>	<u>-</u>
9529 Operating Transfers Out-SlfSp	-	540,014	100,000	-	-
Other Financing Sources/Uses	-	540,014	100,000	-	-
TOTAL DEPT: 90 Community Servics	<u>35,115,221</u>	<u>29,789,582</u>	<u>30,770,545</u>	<u>31,867,128</u>	<u>32,732,364</u>

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
DEPARTMENT: 99 Capital Improvement Projects					
5002 Full-Time Salaries	-	-	8,760	6,117	-
5003 Overtime	-	-	3,846	-	-
5501 Retirement	-	-	2,413	1,455	-
5502 Medical & Associated Benefits	-	-	1,791	32	-
5503 Dental Insurance	-	-	136	56	-
5505 Group Life Insurance	-	-	31	12	-
5509 Vision Insurance	-	-	7	4	-
5510 Medicare	-	-	186	95	-
5512 Deferred Compensation Match	-	-	80	34	-
5513 Unused Medical-Deferred Comp	-	-	61	402	-
5518 OPEB Trust Contribution	-	-	81	122	-
Salaries and Benefits	-	-	17,392	8,329	-
6004 Professional Services	-	-	21,084	5,500	-
7020 Annual Slurry Seal Maintenan	-	-	-	369	-
Operation and Maintenance	-	-	21,084	5,869	-
8003 Specialized Equipment	-	-	-	-	-
8004 Buildings	-	5,259	704,904	1,294,581	-
8008 Improvements Other Than Bldg	-	15,576	-	-	-
8010 Demolition	-	-	-	35,284	-
8012 Real Estate Properties	-	-	-	4,435,723	-
8050 Infra/Storm Drain-Pipe&Struct	-	-	-	-	-
Capital Outlays	-	20,835	704,904	5,765,588	-
9586 Transfer Out - CIP State Fund	-	-	-	-	90,000

CITY OF CARSON
General Fund Actual & Budgeted
Expenditures by Department

OBJECT CODE AND DESCRIPTION	FY 2011/12 ACTUAL EXPENDITURES	FY 2012/13 ACTUAL EXPENDITURES	FY 2013/14 ACTUAL EXPENDITURES	FY 2014/15 ACTUAL EXPENDITURES	FY 2015/16 ADOPTED BUDGET
Other Financing Sources/Uses	-	-	-	-	90,000
TTL DPT: 99 Cptl Imprvmnt Prjcts	-	20,835	743,380	5,779,786	90,000
TOTAL FUND: 01 General Fund	<u>67,155,520</u>	<u>67,418,783</u>	<u>71,932,825</u>	<u>79,934,456</u>	<u>72,805,291</u>

SPECIAL FUNDS OF THE CITY

FUND TYPE	OBJECT	DESCRIPTION	FY 2015/16 BUDGET
04 Revenue	4401	Interest Income on Investments	350
04 Revenue	4516	State Grants	24,568
Beverage Container Recycling		Total Revenues	\$ 24,918
04 Operating Expenditure	6009	Special Materials & Supplies	49,500
04 Operating Expenditure	6020	Comptr-Reltd Lnse, Eqp, Accs	1,500
04 Capital Expenditure	8002	Vehicles/Rolling Inventory	24,250
04 Capital Expenditure	8003	Specialized Equipment	14,255
04 Transfer	9501	Operating Transfers Out-Gn Fd	9,840
Beverage Container Recycling		Total Expenditures	\$ 99,345
08 Revenue	4511	Federal Grants	33,606
DOJ OJP Grants		Total Revenues	\$ 33,606
08 Operating Expenditure	6005	Contract Services	33,606
DOJ OJP Grants		Total Expenditures	\$ 33,606
09 Revenue	4401	Interest Income on Investments	579
09 Revenue	4516	State Grants	150,000
State Cops Grants		Total Revenues	\$ 150,579
09 Operating Expenditure	6005	Contract Services	193,394
State Cops Grants		Total Expenditures	\$ 193,394
10 Revenue	4401	Interest Income on Investments	100
10 Revenue	4533	From Agencies-Family Support	77,160
Family Support Grant		Total Revenues	\$ 77,260
10 Operating Expenditure	5004	Temporary/Part-Time	44,900
10 Operating Expenditure	5502	Medical & Associated Benefits	2,000
10 Operating Expenditure	5510	Medicare	1,000
10 Operating Expenditure	5516	Part-Time Retirement	17,000
10 Operating Expenditure	6004	Professional Services	20,200
10 Operating Expenditure	6009	Special Materials & Supplies	2,700
10 Operating Expenditure	6010	Office/Facilities Sppls&Frnshng	1,100
10 Operating Expenditure	6011	Telephone	600
10 Operating Expenditure	6013	Auto Allowance/Mileage	1,560
10 Operating Expenditure	6020	Comptr-Reltd Lnse, Eqp, Accs	1,100
Family Support Grant		Total Expenditures	\$ 92,160
12 Revenue	4502	Gas Tax - (2106)	329,061
12 Revenue	4503	Gas Tax - (2107)	345,118
12 Revenue	4505	Gas Tax - (2105)	521,114
12 Revenue	4543	Gas Tax/Sec 2103 - R&T 7360	881,852
State Gas Tax		Total Revenues	\$ 2,077,145

SPECIAL FUNDS OF THE CITY

			FY 2015/16
FUND TYPE	OBJECT	DESCRIPTION	BUDGET
12 Operating Expenditure	5002	Full-Time Salaries	109,610
12 Operating Expenditure	5501	Retirement	28,652
12 Operating Expenditure	5502	Medical & Associated Benefits	11,106
12 Operating Expenditure	5503	Dental Insurance	655
12 Operating Expenditure	5505	Group Life Insurance	264
12 Operating Expenditure	5509	Vision Insurance	87
12 Operating Expenditure	5510	Medicare	1,589
12 Operating Expenditure	5513	Unused Medical-Deferred Comp	2,754
12 Operating Expenditure	5518	OPEB Trust Contribution	3,288
12 Operating Expenditure	6004	Professional Services	9,142
12 Operating Expenditure	6005	Contract Services	1,351,369
12 Operating Expenditure	7020	Annual Slurry Seal Maintenanc	200,000
12 Capital Expenditure	8025	Infra/Roadways-Street Lights	120,000
State Gas Tax		Total Expenditures	\$ 1,838,516
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14 Revenue	4512	Fed Grants-HCD Current Year	632,723
Home		Total Revenues	\$ 632,723
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14 Operating Expenditure	5002	Full-Time Salaries	12,345
14 Operating Expenditure	5501	Retirement	3,227
14 Operating Expenditure	5502	Medical & Associated Benefits	1,297
14 Operating Expenditure	5503	Dental Insurance	87
14 Operating Expenditure	5505	Group Life Insurance	19
14 Operating Expenditure	5510	Medicare	155
14 Operating Expenditure	5518	OPEB Trust Contribution	370
14 Operating Expenditure	6004	Professional Services	3,475
14 Operating Expenditure	6005	Contract Services	311,748
14 Operating Expenditure	6074	Single-family Rehab Program	150,000
14 Operating Expenditure	6076	Multi-family Rehab Program	150,000
Home		Total Expenditures	\$ 632,723
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15 Revenue	4512	Fed Grants-HCD Current Year	685,146
15 Revenue	4906	Miscellaneous Revenues	698,777
CDBG		Total Revenues	\$ 1,383,923
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15 Operating Expenditure	5002	Full-Time Salaries	173,374
15 Operating Expenditure	5501	Retirement	45,321
15 Operating Expenditure	5502	Medical & Associated Benefits	25,987
15 Operating Expenditure	5503	Dental Insurance	2,304
15 Operating Expenditure	5505	Group Life Insurance	506
15 Operating Expenditure	5508	Reimbursement	1,200
15 Operating Expenditure	5509	Vision Insurance	320
15 Operating Expenditure	5510	Medicare	1,525
15 Operating Expenditure	5512	Deferred Compensation Match	2,000
15 Operating Expenditure	5518	OPEB Trust Contribution	4,715
15 Operating Expenditure	6005	Contract Services	163,562

SPECIAL FUNDS OF THE CITY

FUND TYPE	OBJECT	DESCRIPTION	FY 2015/16 BUDGET
15 Operating Expenditure	6025	Commercial Rehab	150,000
15 Operating Expenditure	6062	Neigh Pride Prog-Single famly	385,362
15 Operating Expenditure	6070	Scottsdale Rehabilitation	502,286
CDBG		Total Expenditures	\$ 1,458,462
16 Revenue	4401	Interest Income on Investments	8,779
16 Revenue	4602	Misc Recreation Programs	173,320
Park Development		Total Revenues	\$ 182,099
16 Capital Expenditure	8004	Buildings	225,000
16 Capital Expenditure	8008	Improvements Other Than Bldg	896,759
Park Development		Total Expenditures	\$ 1,121,759
17 Revenue	4517	State Grants-Bicycle Path	84,100
Bicycle Pathway TDA Article 3		Total Revenues	\$ 84,100
17 Operating Expenditure	6009	Special Materials & Supplies	30,000
17 Capital Expenditure	8020	Infra/Roadways - Pavement	61,000
Bicycle Pathway TDA Article 3		Total Expenditures	\$ 91,000
18 Revenue	4020	Prop A Revenue	1,672,788
18 Revenue	4401	Interest Income on Investments	5,100
18 Revenue	4443	Dial A Ride Revenue	67,500
18 Revenue	4444	Carson Circuit Revenue	104,000
18 Revenue	4535	From MTA - NTD Reporting	202,234
18 Revenue	4538	From MTA - EZ Transit	43,500
Proposition A		Total Revenues	\$ 2,095,122
18 Operating Expenditure	5002	Full-Time Salaries	448,007
18 Operating Expenditure	5004	Temporary/Part-Time	45,000
18 Operating Expenditure	5501	Retirement	117,109
18 Operating Expenditure	5502	Medical & Associated Benefits	77,579
18 Operating Expenditure	5503	Dental Insurance	6,847
18 Operating Expenditure	5505	Group Life Insurance	1,504
18 Operating Expenditure	5508	Reimbursement	600
18 Operating Expenditure	5509	Vision Insurance	1,026
18 Operating Expenditure	5510	Medicare	7,039
18 Operating Expenditure	5512	Deferred Compensation Match	4,500
18 Operating Expenditure	5513	Unused Medical-Deferred Comp	7,002
18 Operating Expenditure	5516	Part-Time Retirement	11,500
18 Operating Expenditure	5518	OPEB Trust Contribution	13,440
18 Operating Expenditure	6004	Professional Services	9,000
18 Operating Expenditure	6005	Contract Services	581,991
18 Operating Expenditure	6009	Special Materials & Supplies	7,950
18 Operating Expenditure	6011	Telephone	450
18 Operating Expenditure	6016	Employee Uniform	1,000

SPECIAL FUNDS OF THE CITY

			FY 2015/16
FUND TYPE	OBJECT	DESCRIPTION	BUDGET
18 Operating Expenditure	6045	Contract Services-Prop A	928,276
18 Operating Expenditure	7004	Vehicle Maintenance	10,000
18 Operating Expenditure	7307	Unleaded Gas	7,000
18 Operating Expenditure	7310	Compressed Natural Gas	110,000
18 Capital Expenditure	8004	Buildings	14,000
Proposition A		Total Expenditures	\$ 2,410,820
19 Revenue	4021	Prop C Revenue	1,387,534
19 Revenue	4401	Interest Income on Investments	5,800
19 Revenue	4440	North/South Shuttle Revenue	1,100
19 Revenue	4444	Carson Circuit Revenue	91,000
Proposition C		Total Revenues	\$ 1,485,434
19 Operating Expenditure	5002	Full-Time Salaries	31,386
19 Operating Expenditure	5004	Temporary/Part-Time	20,000
19 Operating Expenditure	5501	Retirement	8,204
19 Operating Expenditure	5502	Medical & Associated Benefits	5,293
19 Operating Expenditure	5503	Dental Insurance	546
19 Operating Expenditure	5505	Group Life Insurance	120
19 Operating Expenditure	5509	Vision Insurance	42
19 Operating Expenditure	5510	Medicare	745
19 Operating Expenditure	5516	Part-Time Retirement	3,500
19 Operating Expenditure	5518	OPEB Trust Contribution	942
19 Operating Expenditure	6004	Professional Services	5,000
19 Operating Expenditure	6005	Contract Services	35,000
19 Operating Expenditure	6009	Special Materials & Supplies	10,000
19 Operating Expenditure	6016	Employee Uniform	3,500
19 Operating Expenditure	6046	Contract Services-Prop C	928,276
19 Operating Expenditure	7004	Vehicle Maintenance	7,000
19 Operating Expenditure	7310	Compressed Natural Gas	106,500
19 Capital Expenditure	8002	Vehicles/Rolling Inventory	516,000
Proposition C		Total Expenditures	\$ 1,682,054
20 Revenue	4514	Fed Grants-DOT Hwy Planning	6,881,292
Federal Highway Planning		Total Revenues	\$ 6,881,292
20 Capital Expenditure	8020	Infra/Roadways - Pavement	6,731,292
20 Capital Expenditure	8023	Infra/Roadways-Traffic Signls	150,000
Federal Highway Planning		Total Expenditures	\$ 6,881,292
22 Revenue	4518	LA County Park District Grant	866,874
LA County Park District		Total Revenues	\$ 866,874
22 Operating Expenditure	5004	Temporary/Part-Time	55,077
22 Operating Expenditure	5510	Medicare	799
22 Operating Expenditure	6004	Professional Services	5,538

SPECIAL FUNDS OF THE CITY

FUND TYPE	OBJECT	DESCRIPTION	FY 2015/16 BUDGET
22 Capital Expenditure	8008	Improvements Other Than Bldg	629,350
LA County Park District		Total Expenditures	\$ 690,764
24 Revenue	4401	Interest Income on Investments	53
24 Revenue	4521	State Grants-Used Oil	25,414
Oil Payment Program		Total Revenues	\$ 25,467
24 Operating Expenditure	6009	Special Materials & Supplies	15,371
24 Transfer	9501	Operating Transfers Out-Gn Fd	10,043
Oil Payment Program		Total Expenditures	\$ 25,414
25 Revenue	4401	Interest Income on Investments	1,800
25 Revenue	4531	From Agencies-SCAQMD	115,500
Air Quality		Total Revenues	\$ 117,300
25 Operating Expenditure	5002	Full-Time Salaries	3,131
25 Operating Expenditure	5501	Retirement	819
25 Operating Expenditure	5502	Medical & Associated Benefits	697
25 Operating Expenditure	5503	Dental Insurance	44
25 Operating Expenditure	5505	Group Life Insurance	10
25 Operating Expenditure	5509	Vision Insurance	9
25 Operating Expenditure	5510	Medicare	45
25 Operating Expenditure	5518	OPEB Trust Contribution	94
25 Operating Expenditure	6005	Contract Services	2,500
25 Operating Expenditure	6008	Promotion & Publicity	25,000
25 Operating Expenditure	6009	Special Materials & Supplies	10,000
25 Capital Expenditure	8002	Vehicles/Rolling Inventory	120,000
25 Capital Expenditure	8020	Infra/Roadways - Pavement	95,000
Air Quality		Total Expenditures	\$ 257,349
29 Revenue	4316	Forfeitures-Community Ctr Dep	150,000
29 Revenue	4616	Kids Club Fees	597,000
29 Revenue	4629	Permits	325,000
29 Revenue	4630	Fine Arts Programs	1,500
29 Revenue	4700	SS Early Childhood Graduation	4,000
Self Supporting		Total Revenues	\$ 1,077,500
29 Operating Expenditure	5002	Full-Time Salaries	137,039
29 Operating Expenditure	5004	Temporary/Part-Time	516,524
29 Operating Expenditure	5501	Retirement	35,822
29 Operating Expenditure	5502	Medical & Associated Benefits	13,433
29 Operating Expenditure	5503	Dental Insurance	1,092
29 Operating Expenditure	5505	Group Life Insurance	480
29 Operating Expenditure	5509	Vision Insurance	153
29 Operating Expenditure	5510	Medicare	9,475
29 Operating Expenditure	5512	Deferred Compensation Match	1,000

SPECIAL FUNDS OF THE CITY

FUND TYPE	OBJECT	DESCRIPTION	FY 2015/16 BUDGET
29 Operating Expenditure	5513	Unused Medical-Deferred Comp	8,562
29 Operating Expenditure	5516	Part-Time Retirement	44,117
29 Operating Expenditure	5518	OPEB Trust Contribution	4,111
29 Operating Expenditure	6001	City Bus Use	27,000
29 Operating Expenditure	6003	Printing/Binding/Duplication	1,500
29 Operating Expenditure	6004	Professional Services	21,750
29 Operating Expenditure	6005	Contract Services	1,500
29 Operating Expenditure	6006	Membership Fees and Dues	50
29 Operating Expenditure	6007	Excursions and Admission Fees	33,000
29 Operating Expenditure	6009	Special Materials & Supplies	75,000
29 Operating Expenditure	6010	Office/Facilities Sppls&Frnsng	21,050
29 Operating Expenditure	6011	Telephone	1,100
29 Operating Expenditure	6013	Auto Allowance/Mileage	1,200
29 Operating Expenditure	6015	Taxes, Licenses and Fees	1,000
29 Operating Expenditure	6016	Employee Uniform	1,500
29 Operating Expenditure	6020	Comptr-Reltd Lnse, Eqp, Accs	2,650
29 Operating Expenditure	6097	Local Trainings & Meetings	500
29 Operating Expenditure	7003	Office & Equipment Maintenanc	500
29 Operating Expenditure	7004	Vehicle Maintenance	3,000
29 Operating Expenditure	7011	Property & Supplies Rental	2,275
29 Operating Expenditure	7013	Vehicle/Rolling Eqpmt Rental	1,500
29 Operating Expenditure	7307	Unleaded Gas	4,000
29 Capital Expenditure	8007	Furniture & Fixtures	6,127
Self Supporting		Total Expenditures	\$ 978,010
38 Capital Expenditure	8002	Vehicles/Rolling Inventory	41,610
38 Capital Expenditure	8003	Specialized Equipment	38,138
38 Capital Expenditure	8006	Office Eqpmt/Softwares	405,141
Capital Asset Replacement		Total Expenditures	\$ 484,889
40 Revenue	4401	Interest on Investments	97,000
40 Revenue	4901	Bond Issuance	51,963,562
Project Area Debt Service		Total Revenues	\$ 52,060,562
40 Operating Expenditure	6086	Cost of Issuance	296,843
40 Operating Expenditure	9578	Operating Transfer Out - CRA	50,590,000
Project Area Debt Service		Total Expenditures	\$ 50,886,843
53 Revenue	4511	Federal Grants	100,000
Federal Grant - MTA		Total Revenues	\$ 100,000
53 Operating Expenditure	6009	Special Materials & Supplies	100,000
Federal Grant - MTA		Total Expenditures	\$ 100,000
54 Revenue	4401	Interest Income on Investments	7,584
54 Revenue	4540	Measure R	1,040,663

SPECIAL FUNDS OF THE CITY

FUND TYPE	OBJECT	DESCRIPTION	FY 2015/16 BUDGET
Measure R		Total Revenues	\$ 1,048,247
54 Operating Expenditure	5002	Full-Time Salaries	42,318
54 Operating Expenditure	5501	Retirement	11,061
54 Operating Expenditure	5502	Medical & Associated Benefits	7,434
54 Operating Expenditure	5503	Dental Insurance	491
54 Operating Expenditure	5505	Group Life Insurance	108
54 Operating Expenditure	5509	Vision Insurance	11
54 Operating Expenditure	5510	Medicare	365
54 Operating Expenditure	5518	OPEB Trust Contribution	1,269
54 Capital Expenditure	8020	Infra/Roadways - Pavement	988,600
54 Capital Expenditure	8023	Infra/Roadways-Traffic Signs	138,399
54 Capital Expenditure	8025	Infra/Roadways-Street Lights	90,000
Measure R		Total Expenditures	\$ 1,280,056
57 Revenue	4401	Interest Income on Investments	2,400
Neighborhood Stabilization		Total Revenues	\$ 2,400
57 Operating Expenditure	5004	Temporary/Part-Time	16,934
57 Operating Expenditure	5510	Medicare	250
57 Operating Expenditure	6004	Professional Services	100,000
57 Operating Expenditure	6006	Membership Fees and Dues	5,000
57 Operating Expenditure	6017	Subscriptions & Publications	2,000
57 Operating Expenditure	6020	Comptr-Reltd Lnse, Eqp, Accs	3,500
Neighborhood Stabilization		Total Expenditures	\$ 127,684
58 Revenue	4545	From Agencies-South Bay WIB	641,885
WIA		Total Revenues	\$ 641,885
58 Operating Expenditure	5002	Full-Time Salaries	297,255
58 Operating Expenditure	5501	Retirement	77,701
58 Operating Expenditure	5502	Medical & Associated Benefits	52,343
58 Operating Expenditure	5503	Dental Insurance	4,361
58 Operating Expenditure	5505	Group Life Insurance	958
58 Operating Expenditure	5509	Vision Insurance	678
58 Operating Expenditure	5510	Medicare	4,279
58 Operating Expenditure	5512	Deferred Compensation Match	2,000
58 Operating Expenditure	5518	OPEB Trust Contribution	8,917
58 Operating Expenditure	6004	Professional Services	500
58 Operating Expenditure	6005	Contract Services	177,688
58 Operating Expenditure	6006	Membership Fees and Dues	320
58 Operating Expenditure	6008	Promotion & Publicity	100
58 Operating Expenditure	6009	Special Materials & Supplies	850
58 Operating Expenditure	6010	Office/Facilities Sppls&Frnshng	2,200
58 Operating Expenditure	6011	Telephone	8,136
58 Operating Expenditure	6013	Auto Allowance/Mileage	200

SPECIAL FUNDS OF THE CITY

FUND TYPE	OBJECT	DESCRIPTION	FY 2015/16 BUDGET
58 Operating Expenditure	6017	Subscriptions & Publications	200
58 Operating Expenditure	6020	Comptr-Reltd Lnse, Eqp, Accs	2,200
58 Operating Expenditure	6157	Stipend	1,000
WIA		Total Expenditures	\$ 641,886
62 Revenue	4309	Administrative Fee Program	56,733
62 Revenue	4401	Interest Income on Investments	639
Restricted Admin Tow Fee		Total Revenues	\$ 57,372
62 Operating Expenditure	6005	Contract Services	5,000
62 Operating Expenditure	6009	Special Materials & Supplies	10,000
62 Operating Expenditure	6011	Telephone	7,658
62 Operating Expenditure	6014	Conference and Travel	16,000
62 Operating Expenditure	6020	Comptr-Reltd Lnse, Eqp, Accs	12,500
62 Operating Expenditure	7038	Equipment Replacement Charges	6,600
62 Capital Expenditure	8007	Furniture & Fixtures	10,000
Restricted Admin Tow Fee		Total Expenditures	\$ 67,758
65 Revenue	4641	Youth Services Program Fees	3,300
Youth Services		Total Revenues	\$ 3,300
65 Operating Expenditure	6001	City Bus Use	500
65 Operating Expenditure	6004	Professional Services	20,000
65 Operating Expenditure	6009	Special Materials & Supplies	850
65 Operating Expenditure	6017	Subscriptions & Publications	1,000
65 Operating Expenditure	6020	Comptr-Reltd Lnse, Eqp, Accs	300
65 Operating Expenditure	6097	Local Trainings & Meetings	1,500
Youth Services		Total Expenditures	\$ 24,150
66 Revenue	4516	State Grants	136,259
Prop 1B SLR		Total Revenues	\$ 136,259
66 Capital Expenditure	8020	Infra/Roadways - Pavement	136,256
Prop 1B SLR		Total Expenditures	\$ 136,256
84 Revenue	4401	Interest Income on Investments	385,000
Coop Agreement Bond Proceeds		Total Revenues	\$ 385,000
84 Operating Expenditure	5002	Full-Time Salaries	118,731
84 Operating Expenditure	5501	Retirement	31,036
84 Operating Expenditure	5502	Medical & Associated Benefits	16,109
84 Operating Expenditure	5503	Dental Insurance	1,037
84 Operating Expenditure	5505	Group Life Insurance	276
84 Operating Expenditure	5508	Reimbursement	600
84 Operating Expenditure	5509	Vision Insurance	218
84 Operating Expenditure	5510	Medicare	1,722

SPECIAL FUNDS OF THE CITY

FUND TYPE	OBJECT	DESCRIPTION	FY 2015/16 BUDGET
84 Operating Expenditure	5512	Deferred Compensation Match	1,000
84 Operating Expenditure	5513	Unused Medical-Deferred Comp	1,291
84 Operating Expenditure	5518	OPEB Trust Contribution	3,049
84 Capital Expenditure	8004	Buildings	555,000
84 Capital Expenditure	8008	Improvements Other Than Bldg	969,130
84 Capital Expenditure	8020	Infra/Roadways - Pavement	23,239,137
Coop Agreement Bond Proceeds		Total Expenditures	\$ 24,938,336
86 Revenue	4516	State Grants	860,000
86 Transfer	9101	Operating Transfers In-Genl Fd	90,000
CIP Grant Funds - State		Total Revenues	\$ 950,000
86 Capital Expenditure	8008	Improvements Other Than Bldg	290,000
86 Capital Expenditure	8050	Infra/Storm Drain-Pipe&Struct	660,000
CIP Grant Funds - State		Total Expenditures	\$ 950,000
87 Revenue	4539	From MTA - Call for Projects	7,022,940
MTA Call for Projects		Total Revenues	\$ 7,022,940
87 Capital Expenditure	8020	Infra/Roadways - Pavement	6,765,913
87 Capital Expenditure	8023	Infra/Roadways-Traffic Signls	257,027
MTA Call for Projects		Total Expenditures	\$ 7,022,940

CARSON HOUSING AUTHORITY

			FY 2015/16
FUND TYPE	OBJECT	DESCRIPTION	BUDGET
55 Revenue	4401	Interest Income on Investments	100,000
55 Revenue	4445	Land Sales Proceeds	992,302
55 Revenue	4460	Interest Income-Loans Recvble	140,000
55 Revenue	4510	Rehab Loan Payoffs	18,000
55 Transfer	9183	Operating Transfers In-RPTTF	233,844
Housing Authority		Total Revenues	\$ 1,484,146
55 Operating Expenditure	5002	Full-Time Salaries	299,761
55 Operating Expenditure	5004	Temporary/Part-Time	17,218
55 Operating Expenditure	5501	Retirement	78,358
55 Operating Expenditure	5502	Medical & Associated Benefits	43,617
55 Operating Expenditure	5503	Dental Insurance	3,312
55 Operating Expenditure	5505	Group Life Insurance	854
55 Operating Expenditure	5508	Reimbursement	1,200
55 Operating Expenditure	5509	Vision Insurance	324
55 Operating Expenditure	5510	Medicare	4,645
55 Operating Expenditure	5512	Deferred Compensation Match	2,500
55 Operating Expenditure	6003	Printing/Binding/Duplication	4,000
55 Operating Expenditure	6004	Professional Services	30,000
55 Operating Expenditure	6005	Contract Services	391,600
55 Operating Expenditure	6006	Membership Fees and Dues	1,000
55 Operating Expenditure	6009	Special Materials & Supplies	2,500
55 Operating Expenditure	6010	Office/Facilities Sppls&Frnshng	1,500
55 Operating Expenditure	6011	Telephone	250
55 Operating Expenditure	6014	Conference and Travel	2,500
55 Operating Expenditure	6015	Taxes, Licenses and Fees	2,000
55 Operating Expenditure	6020	Comptr-Reltd Lcnse, Eqp, Accs	2,000
55 Operating Expenditure	6048	Rent Subsidy	233,844
55 Operating Expenditure	6055	Legal Cost	2,950
55 Operating Expenditure	6058	Financial Incentives	6,813,657
55 Operating Expenditure	6097	Local Trainings & Meetings	1,500
55 Operating Expenditure	7011	Property & Supplies Rental	8,000
Housing Authority		Total Expenditures	\$ 7,949,090

CARSON SUCCESSOR AGENCY FUND

FUND TYPE	OBJECT DESCRIPTION	FY 2015/16 BUDGET
82 Revenue	4401 Interest Income on Investments	40,404
Successor Agency	Total Revenues	\$ 40,404
82 Transfer	9583 Operating Transfers Out-RPTTF	6,615,151
Successor Agency	Total Expenditures	\$ 6,615,151
83 Revenue	4030 Redev Property Tax Trust	32,681,811
83 Transfer	9182 Operating Transfers In-Scsr Ag	6,615,151
Redevelopment Property Tax	Total Revenues	\$ 39,296,962
83 Operating Expenditure	5002 Full-Time Salaries	176,393
83 Operating Expenditure	5501 Retirement	46,509
83 Operating Expenditure	5502 Medical & Associated Benefits	35,418
83 Operating Expenditure	5503 Dental Insurance	2,415
83 Operating Expenditure	5505 Group Life Insurance	560
83 Operating Expenditure	5508 Reimbursement	600
83 Operating Expenditure	5509 Vision Insurance	87
83 Operating Expenditure	5510 Medicare	2,643
83 Operating Expenditure	5512 Deferred Compensation Match	1,000
83 Operating Expenditure	5518 OPEB Trust Contribution	5,292
83 Operating Expenditure	6004 Professional Services	92,250
83 Operating Expenditure	6005 Contract Services	156,500
83 Operating Expenditure	6009 Special Materials & Supplies	10,000
83 Operating Expenditure	6010 Office/Facilities Sppls&Frnshng	16,100
83 Operating Expenditure	6011 Telephone	200
83 Operating Expenditure	6013 Auto Allowance/Mileage	500
83 Operating Expenditure	6014 Conference and Travel	2,000
83 Operating Expenditure	6020 Comptr-Reltd Lnse, Eqp, Accs	2,500
83 Operating Expenditure	6021 Interest Payments	7,909,441
83 Operating Expenditure	6022 Principal Payments	6,915,000
83 Operating Expenditure	6055 Legal Cost	187,500
83 Operating Expenditure	6059 Property Tax Admin Cost	596,932
83 Operating Expenditure	6068 AB1290 PassThru-RetaindbyCnty	9,358,958
83 Operating Expenditure	6078 Electric	200
83 Operating Expenditure	6079 Water	2,000
83 Operating Expenditure	6097 Local Trainings & Meetings	500
83 Operating Expenditure	6140 Payment to CERBT Fund	318,044
83 Operating Expenditure	7011 Property & Supplies Rental	1,000
83 Transfer	9555 Operating Transfers Out-CHA	233,844
Redevelopment Property Tax	Total Expenditures	\$ 26,074,386

CARSON RECLAMATION AUTHORITY FUND

			FY 2015/16
			ADOPTED
FUND TYPE	OBJECT	DESCRIPTION	BUDGET
78 Transfer	9140	Operating Transfers in - Debt Svs	50,500,000
Reclamation Authority		Total Revenues	\$ 50,500,000
78 Operating Expenditure	6004	Professional Services	715,000
78 Operating Expenditure	7801	CRA Project Management	918,135
78 Operating Expenditure	7802	CRA Security and Site Maint	720,394
78 Operating Expenditure	7803	CRA Storage Yard Maintenance	54,215
78 Operating Expenditure	7804	CRA Soil Gas Monitoring	82,500
78 Operating Expenditure	7805	CRA Watering Prescp Clay Covr	180,869
78 Operating Expenditure	7806	CRA StrmWtr Pollution Prv Pln	992,284
78 Operating Expenditure	7807	CRA Perimeter Air Monitoring	640,121
78 Operating Expenditure	7808	CRA Vector Control	150,587
78 Operating Expenditure	7809	CRA Unreimbursed Insur Claim	10,001
78 Operating Expenditure	7810	CRA Miscellaneous O & M	107,350
78 Operating Expenditure	7822	CRA Closure of Windows/Watrf	47,535
78 Operating Expenditure	7823	CRA Construction Mgmt-LFG Sys	146,489
78 Operating Expenditure	7830	CRA LFG System O&M Costs	650,000
78 Operating Expenditure	7840	CRA Deposit to EAA Trust Acct	1,358,000
78 Operating Expenditure	7841	CRA Reimb to Developer	1,724,600
78 Operating Expenditure	7850	CRA Alternative Use Plan	251,000
78 Transfer	9501	Operating Transfers Out-Gn Fd	20,000
Reclamation Authority		Total Expenditures	\$ 8,769,080

GLOSSARY

Accounting system - The total structure of records and procedures that record, classify, and report information on the financial position and operations of a government unit or any of its funds, account groups, and organizational components.

Accounts payable - Amounts owing to public or private persons, firms, or corporations for goods and services received.

Accounts receivable - Amounts owing from public or private persons, firms, or corporations for goods and services furnished.

Administrative controls - Controls intended to prevent the waste or misuse of public funds at the operating level. The most common types of administrative controls are an encumbrance system and competitive bids.

Agency fund - A fiduciary type fund (see **Fund types**) which is used to account for transactions where the City is acting as an agent for other governmental units, private organizations or individuals. Because this fund type is custodial in nature, the measurement of results of operations is not appropriate.

Allocation - The practice of spreading costs between various cost centers on some predetermined reasonable basis (e.g. percentages) as opposed to distribution of expenses on a unit charge or direct identification basis.

Appropriation - An authorization granted by a legislative body to make expenditures and to incur legal obligations for specific purposes. An appropriation is limited in amount and limited as to the time period in which it may be expended.

Assessed valuation - A dollar value placed upon real estate or other property, by Los Angeles County, as a basis for levying property taxes.

Audit - An investigation of the accuracy and correct operation of an entity's accounting system, including validation of inventories and existing equipment, documentation of proper legal authority to carry out entity activities, adequacy of controls on fraud, waste, and mismanagement, and the effectiveness of the entity's programs.

Audit trail - The supporting transactions and other evidence used to verify account balances.

Balance sheet - A statement which discloses the assets, liabilities, and equity of a financial entity at a specified date, properly classified to exhibit the financial condition of the financial entity at that date.

Beginning fund balance - Monies available in a fund, from the end of the prior year, for use in the current year.

Bond - A means by which a City may raise capital by issuing a written promise to pay a specified sum of money called the face value, or principal amount, at a specified date or dates in the future, together with periodic interest, at a specified rate.

Budget - A plan for the allocation of resources necessary to provide City services in accordance with established goals and objectives.

Budget message - A narrative overview of the financial plan and program objectives contained in the operating budget. The budget message also presents highlights of new programs or services, information about the state of the local economy, and future goals and plans of the City.

GLOSSARY

Budgetary controls - The control or management of a government or enterprise with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Capital improvement plan (CIP) - A financial plan of proposed capital improvement projects and the means of financing them, usually prepared for a five-year period.

Capital outlay - An operating budget category which accounts for all furniture, equipment, and vehicles with a unit cost of more than \$5,000 and an estimated useful life of more than one year.

Capital projects fund - A governmental fund type (see **Fund types**) created to account for all resources used by a governmental unit to acquire designated fixed assets, except those financed by enterprise funds.

Certificates of Participation (COP's) - This financing technique provides long-term financing through a lease, installment sale agreement, or loan agreement. COP's allow the public to purchase, in \$5,000 increments, participation in a stream of lease payments, installment payments, or loan payments, relating to the acquisition or construction of specific equipment, land, or facilities.

Debt service fund - A governmental type fund (see **Fund types**) that accounts for monies reserved for the repayment of City-issued debt.

Deficit - The excess of the liabilities of a fund over its assets.

Department - An organizational unit comprised of one or more divisions.

Division - An organizational unit, within a department, that handles a specific area of responsibility assigned to that department.

Encumbrance - A financial commitment in the form of a purchase order or contract for which part of an appropriation is reserved. It ceases to be an encumbrance when paid or when the liability is incurred.

Enterprise fund - A proprietary type fund (see **Fund types**) established to account for the total costs of those governmental facilities and services that are operated in a manner similar to private enterprise. These programs are entirely, or predominately, self-supporting.

Expenditures - When accounts are kept on the accrual basis or the modified accrual basis this term designates the cost of goods delivered or services rendered, whether paid or unpaid. When the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes.

Fiscal year - A period of twelve months designated as the year used for accounting purposes. The City of Carson's fiscal year is July 1 through June 30.

Fixed assets - Assets with a life longer than 1 year and a unit value over \$5,000 which are intended to be held or used, such as land, buildings, vehicles, equipment, or furniture.

Fixed costs - Those costs in any project or program that remain constant regardless of the increase or decrease in units produced.

Franchise - A special privilege granted by a government, permitting the continued use of public property, such as City streets, and usually involving the elements of monopoly and regulation.

Fund - An independent, self-balancing accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

GLOSSARY

Fund types - There are three major fund types used in governmental accounting. Each type of fund is defined below:

- *Governmental type funds* - These funds (General, Special Revenue, Capital Projects, and Debt Service) are those funds through which most governmental functions are typically financed. The governmental fund measurement focus is on a "financial flow" basis, accounting for sources and uses of available expendable financial resources, not on net income determinations.
- *Proprietary type funds* - These funds (Enterprise and Internal Service) are used to account for the City's ongoing activities which are similar to those found in the private sector. As in private industry, the emphasis is on net income determination.
- *Fiduciary type funds* - These funds (Expendable Trust, Non-expendable Trust, and Agency) are used to account for assets held by the City in a trustee capacity or as an agent for other governmental units, private organizations or individuals.

Fund accounting - The legal requirement for entities to establish separate accounts for separate programs; that is, to segregate revenues and other resources, together with all related liabilities, obligations, and reserves, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The aim is to control the handling of money to ensure that it will be spent only for the purpose intended. Fund accounting, in a broad sense, is required by the government to demonstrate entity compliance with requirements of existing legislation for which funds have been appropriated or otherwise authorized.

Fund balance - The amount of financial resources available for use. This generally represents the excess of total assets over total liabilities.

Gann appropriations limit - Article XIII B of the California Constitution was amended by Proposition 4, "The Gann Initiative," in 1979 and then again by Proposition 111 on June 5, 1990. This article limits the growth of governmental spending by multiplying the limit for the prior year tax proceeds by a growth factor. The 1979 base year limit amount consists of all tax proceeds appropriated in that year. Each subsequent year, the Finance Officer computes the revised appropriations limit annually, based on changes in the City or County population and changes in the California per capita income (PCI) or nonresidential new construction.

General fund - A governmental type fund (see **Fund types**) and the primary fund of the City that is used to account for those revenues and expenditures that are not legally restricted. The general fund accounts for the ordinary operations of the City that are financed from taxes and other general revenues.

General ledger - The record of all accounting transactions for each of the asset, liability and fund balance accounts.

Grants - Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specified purpose, activity, or facility. The City receives grants from the State and Federal government to operate specific types of programs.

Infrastructure - Facilities on which the continuance and growth of a community depend, such as roads, overpasses, bridges, water lines, sewers, public buildings, parks, etc.

Interfund transfers - Amounts permanently transferred from one fund to another to reimburse the fund for expenditures or to finance the operation of that fund.

GLOSSARY

Internal control - The plan of organization and all of the coordinating methods and measures adopted within an entity to safeguard the entity's assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

Internal service fund - A proprietary type fund (see **Fund types**) that accounts for income received and expenses incurred for services or commodities provided by that fund to user departments.

Line-item budget - A budget format that delineates the amount planned to be spent for each separate category of goods or service within each program, division, and department.

Municipal Code - The document that contains all City Council approved ordinances currently in effect. The Code defines City policies related to City administration, building codes, planning and zoning regulations, sanitation and health standards, and public safety.

Object account - expenditure - An account used to classify expenditures, e.g. full-time salaries, utilities, contract or professional services, office supplies, etc.

Object category - expenditures - A broad category used to identify expenditures by the nature of the goods or services purchased. There are four major object categories: salaries and benefits, operations and maintenance, capital outlay, and other financing uses.

Objectives - Departmental statements describing significant activities to be accomplished during the fiscal year.

Operating budget - A financial and organizational plan for furthering the goals of the City Council through the City departments.

Operations and maintenance - An operating budget category that accounts for the costs necessary to run the day-to-day operations of the government, e.g. office supplies, utilities, contract or professional services, equipment maintenance, etc.

Ordinance - A formal legislative enactment by the City Council. An ordinance has the full force and effect of law within City boundaries, unless it is in conflict with a higher form of law, such as a State Statute or Constitutional provision. An ordinance has a higher legal standing than a resolution.

Program - A clearly identified service or activity of the government, which lends itself to analysis and management control.

Program budget - A budget format in which expenditures are based primarily on the service or activity and secondarily on the object account.

Proposition 111 limit - On June 5, 1990, California voters approved Proposition 111 to amend Article XIII B of the California Constitution relating to the Gann appropriations limit.

Reimbursements - Payments remitted by another entity, department, or fund to help to defray the costs of a particular service or activity for which the reimbursing party obtained some benefit. These amounts are recorded as expenditures, or expenses, in the reimbursing fund and as a reduction of expenditures, or expenses, in the fund that is reimbursed.

GLOSSARY

Reserve - An account which records the portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

Resolution - A special order of the City Council which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval. A resolution has lower legal standing than an ordinance and is usually approved by a simple majority of Councilmembers present. The adoption of the operating budget, however, and any other resolutions concerning spending require approval by at least three of the Councilmembers present at time of adoption.

Revenues - Items or sources of income, such as income from taxes, licenses, permits, user fees, or intergovernmental grants.

Revenue forecasting - Any of several systematic approaches used by governments to estimate the levels of revenue that can be expected in future years.

Salaries and benefits - An operating budget category that generally accounts for full-time and part-time salaries, overtime costs, and fringe benefits.

Special revenue fund - A governmental type (see **Fund types**) fund that separately accounts for monies that are restricted as to use by the City Council, the county, the state, or the federal government.

Subventions - Revenue collected by the state (or other level of government) which is allocated to the City on a formula basis. The major subventions from the State of California include motor vehicle license fees and gasoline taxes.

Tax Increment - Tax increment is the primary source of revenue that redevelopment agencies generate to undertake redevelopment projects. It is based on the assumption that a revitalized project area will generate more property taxes than were being produced before redevelopment. When a redevelopment project area is adopted, the current assessed values of the property within the project area are designated as the base year value. Tax increment comes from the increased assessed value of property, not from an increase in tax rate. Any increases in property value, as assessed because of change of ownership or new construction, will increase tax revenue generated by the property. This increase in tax revenue is the tax increment that goes to the redevelopment agency.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does this term include charges for services rendered only to those paying such charges.

Trust fund - A fiduciary type (see **Fund types**) fund that holds monies in a trustee capacity. Typically, these monies would either be held in a trust account (wherein the principal and the interest can't be expended by the City), or non-expendable trusts (wherein the principal must remain intact but any income derived from the trust can be expended in accordance with trust agreement).

User charges - Charges to an individual or entity for public services that are directly received by and benefit that individual or entity.