

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  
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FISCAL YEAR 2015/16

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# 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.

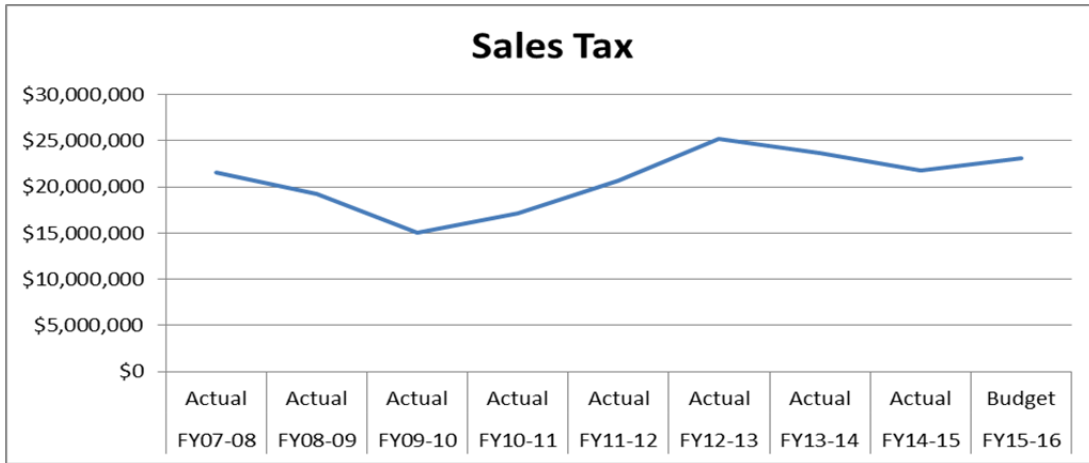
## Economic Condition and Outlook

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>

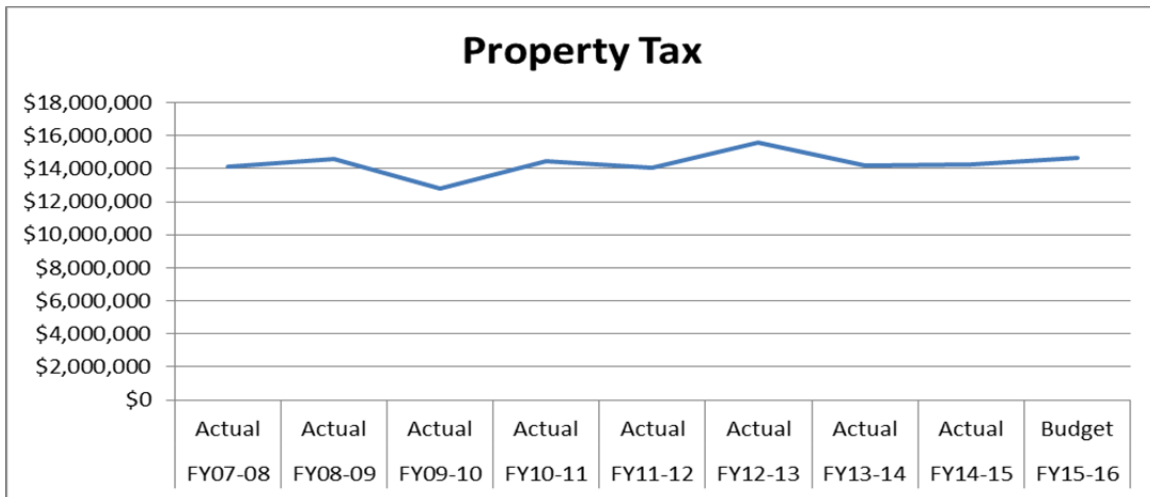
**Sales Tax** - Sales tax revenue fluctuates with the economy, and over the last 8 years has varied between \$15.1 million and \$25.2 million.

## Citywide Budget Overview



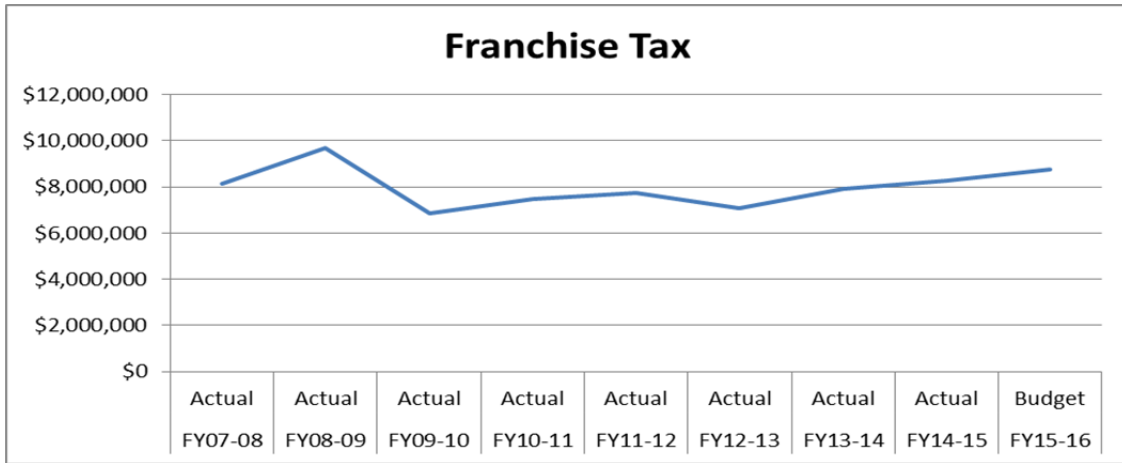
The sales tax decline over the last 2 years is primarily due to falling gas prices, auto sales, and sales of consumer goods. The City is expecting an increase in FY15-16 due to recent strong auto sales, the continued decline of unemployment, and the expected rebound of gasoline prices in the second half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

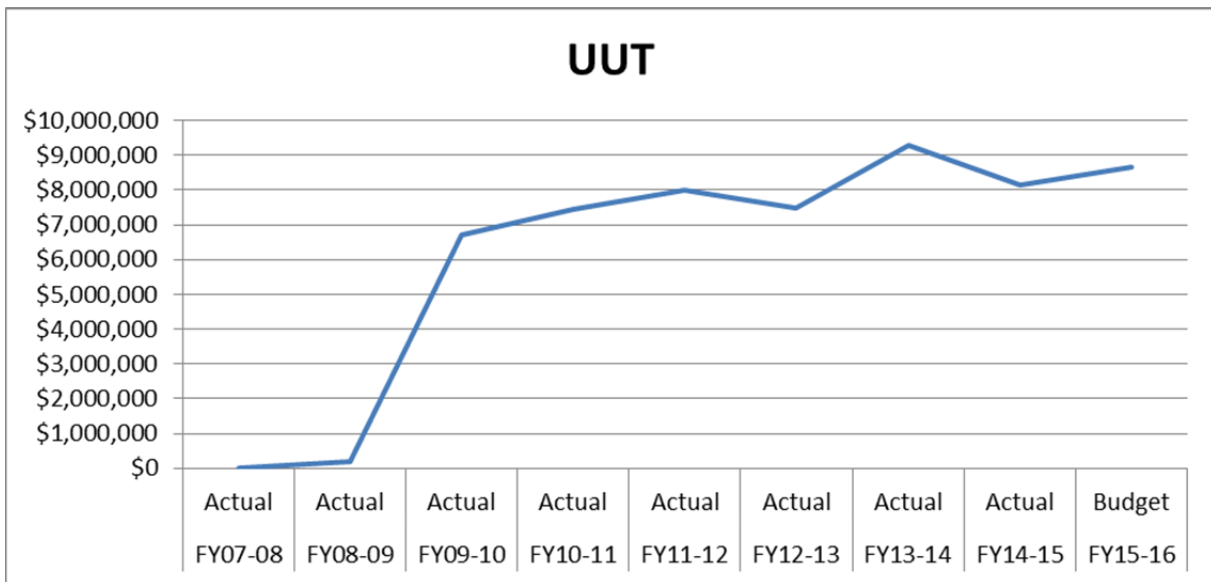


**Franchise Tax** - The City enters into franchise agreements with private utility companies and pipelines that require work in the City's right-of-way. Franchise tax for private utility companies serving the City's residents is based on a percentage of service provider revenue, and will fluctuate with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

# Citywide Budget Overview



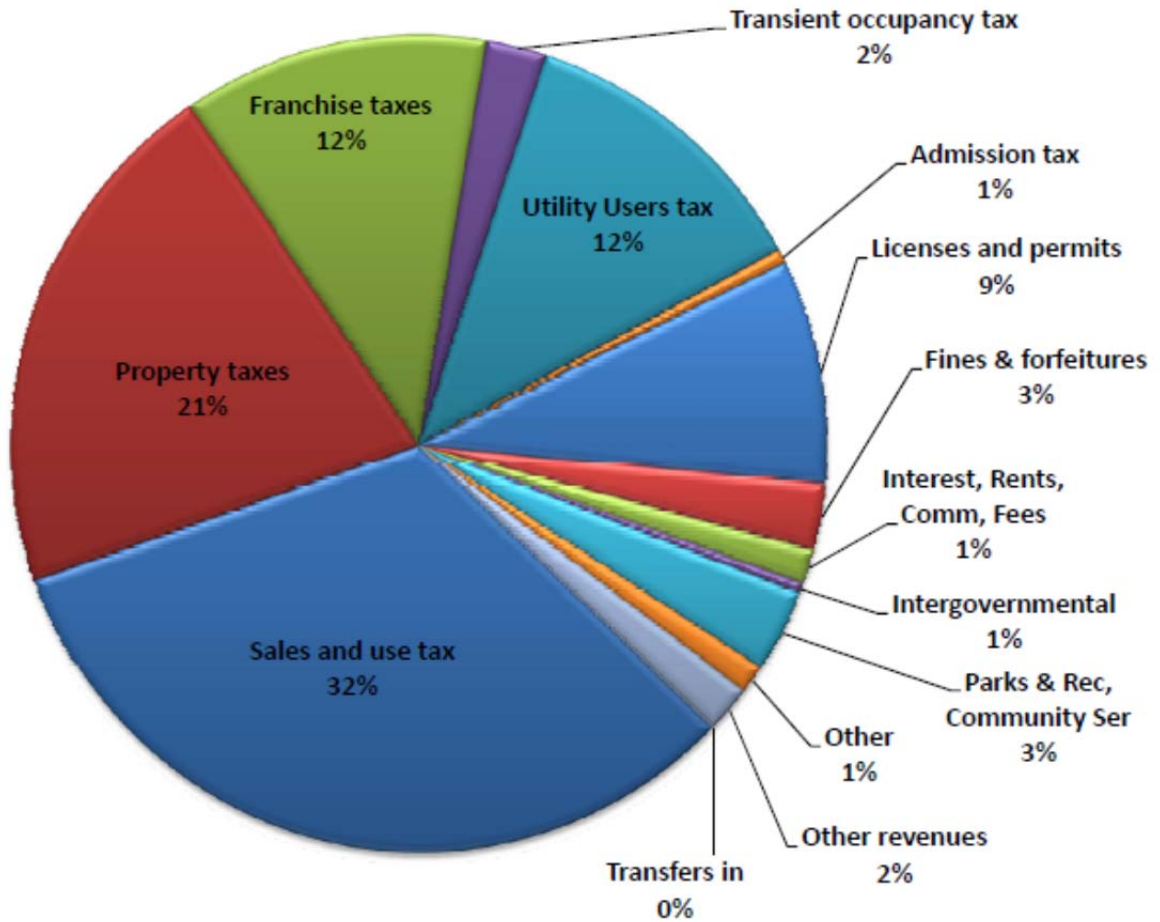
**Utility User Tax** - A two percent (2%) utility tax on natural gas and electricity was approved by the City’s voters in 2009; and has become essential to providing City services including public safety, transportation, recreation and social services. The FY14-15 decline in utility user tax (UUT) revenue 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

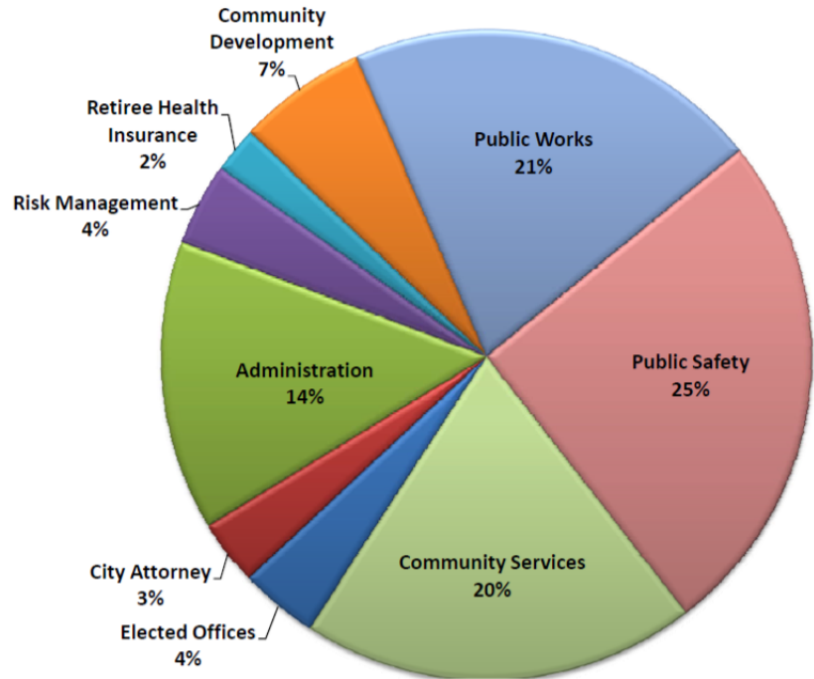
Total projected City revenues for FY 2015-16 are \$71.6 million, a 2.2% decrease from the FY 2014-15 actual. The \$1.6 million decrease is a result of one-time revenues received in the prior year. The following chart identifies the General Funds revenues by major revenue streams.



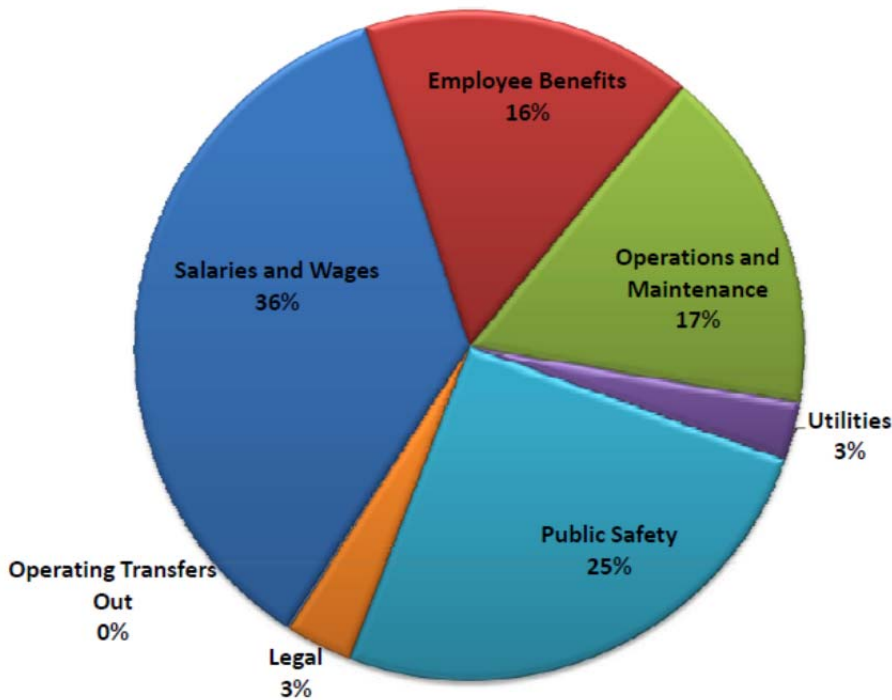
# Citywide Budget Overview

## 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
<b>TOTAL - Special Revenue Funds</b>	<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
		<b>\$ 42,997,866</b>



## 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
	<b><u>\$ 42,997,866</u></b>

### 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
<b>TOTAL-ALL WORK GROUPS</b>	<b>382.00</b>	<b>330.00</b>	<b>328.00</b>	<b>329.00</b>	<b>329.00</b>

## 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	-
<b>Total Special Events</b>	<b>391,750</b>		<b>176,688</b>

### 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
<b>Total Special Events</b>		<b>203,167</b>

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

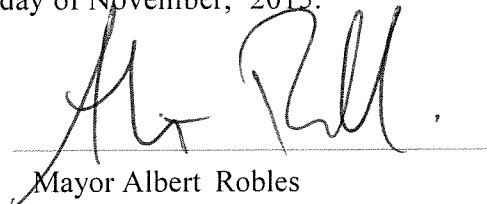
General Fund Budget

<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>

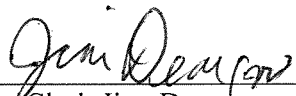
Section 4. The City Manager is hereby instructed to have copies of adopted budget distributed to all departments, officials, and interested parties, as soon as convenient.

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.

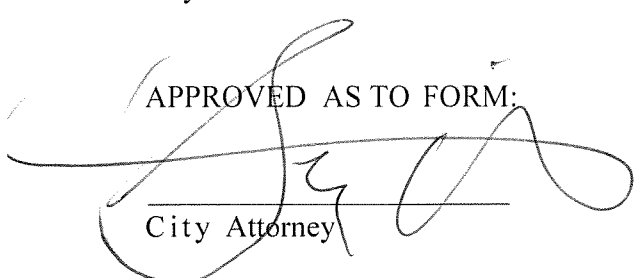
PASSED, APPROVED, and ADOPTED this 17th day of November, 2015.

  
\_\_\_\_\_  
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 17<sup>th</sup> 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]

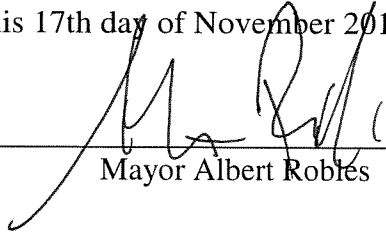
BUDGET APPROPRIATIONS  
FOR EXPENDITURE

<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>
<b>TOTAL</b>	<b>\$29,527,404</b>

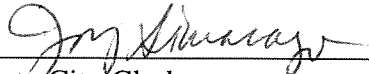
**Section 4.** The City Manager is hereby instructed to have copies hereof duplicated and distributed to all departments, officials and interested parties as soon as convenient.

**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.

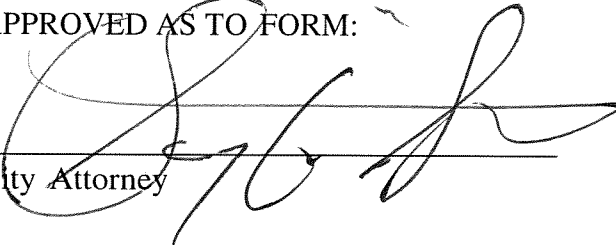
**PASSED, APPROVED, and ADOPTED** this 17th day of November 2015.

  
\_\_\_\_\_  
Mayor Albert Robles

ATTEST:

  
\_\_\_\_\_  
Deputy City Clerk

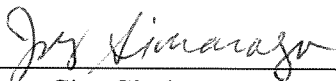
APPROVED AS TO FORM:

  
\_\_\_\_\_  
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 17<sup>th</sup> 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.

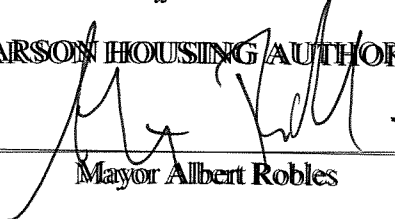
**Section 4.** The Executive Director is hereby instructed to have copies hereof duplicated and distributed to all departments, officials and interested parties as soon as convenient.

**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 17<sup>th</sup> day of November 2015.

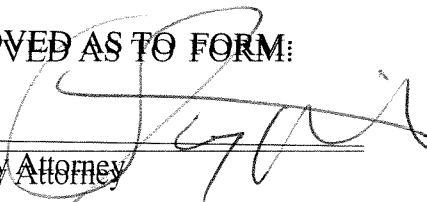
CARSON HOUSING AUTHORITY

  
\_\_\_\_\_  
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 17<sup>th</sup> 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.

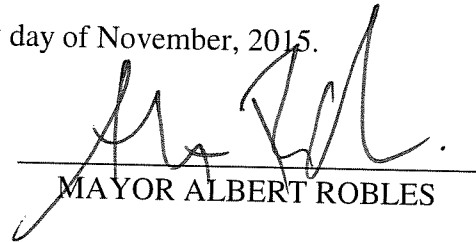
**Section 3.** The sum of \$50,743,873 is hereby appropriated to the funds of the Carson Successor Agency for expenditure during Fiscal Year 2015/16:

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

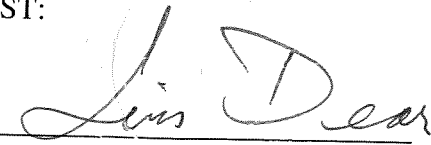
**Section 4.** The Executive Director is hereby instructed to have copies hereof duplicated and distributed to all departments, officials and interested parties as soon as convenient.

**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.

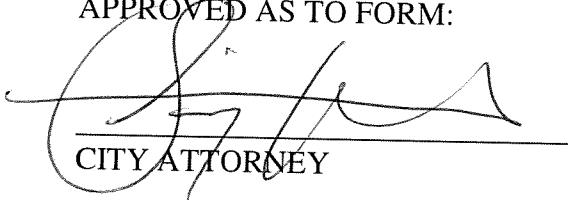
**PASSED, APPROVED, and ADOPTED** this 17<sup>th</sup> day of November, 2015.

  
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 17<sup>th</sup> 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.

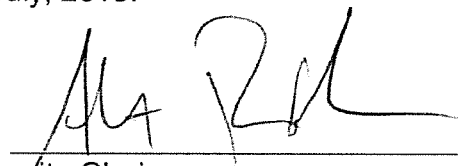
**Section 2.** The sums of money therein set forth are hereby appropriated to the respective accounts and funds for expenditure during Fiscal Year 2015/16 for each of the several items set forth in the proposed budget, as adopted.

**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.

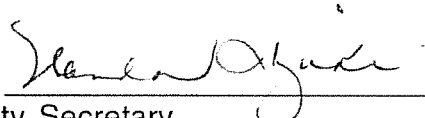
**Section 4.** The Executive Director is hereby instructed to have copies hereof duplicated and distributed to all departments, officials and interested parties as soon as convenient.

**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 7<sup>th</sup> day of July, 2015.

  
\_\_\_\_\_  
Authority Chairman


ATTEST:

  
\_\_\_\_\_  
Authority Secretary

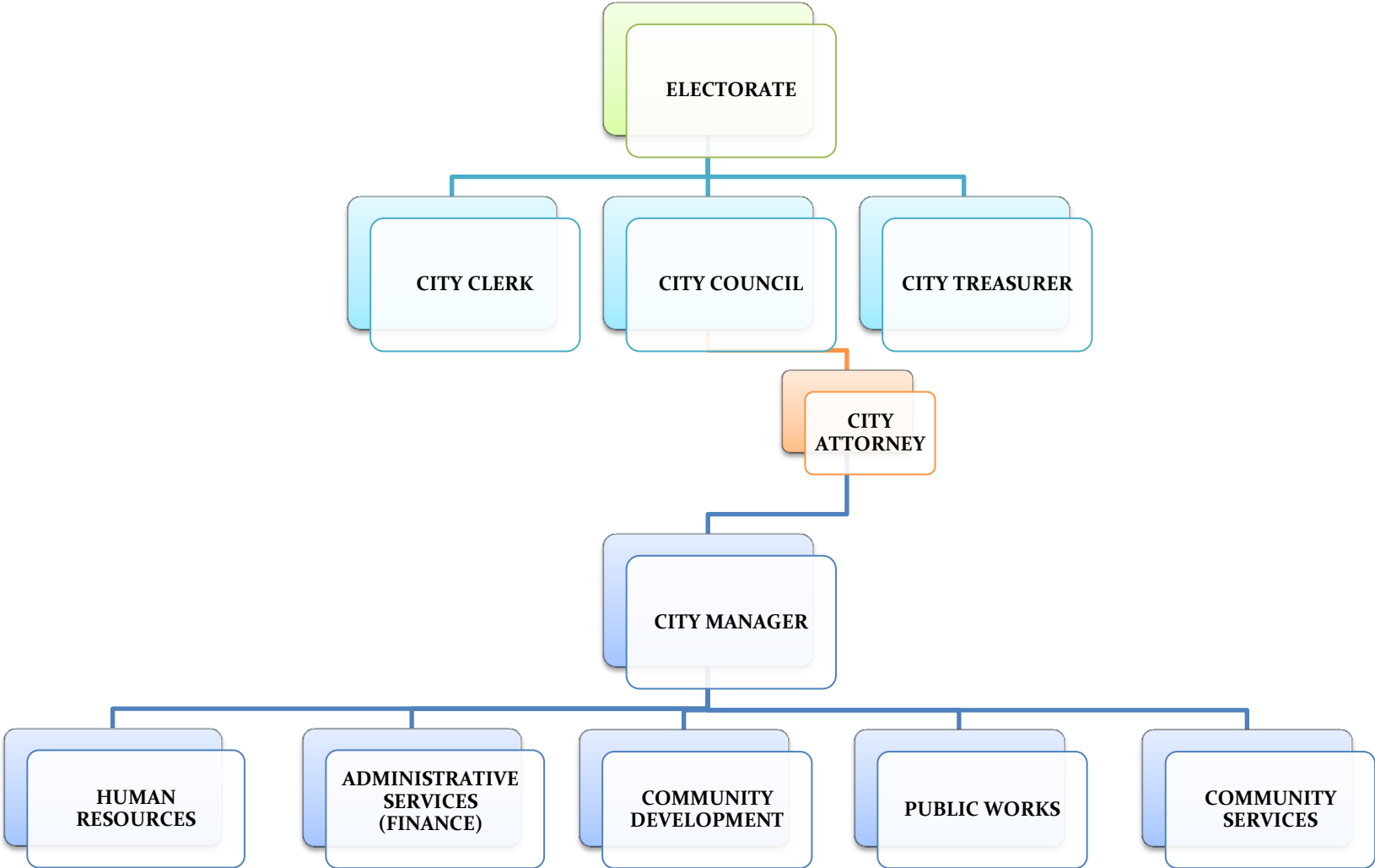
STATE OF CALIFORNIA        )  
COUNTY OF LOS ANGELES    ) ss.  
CITY OF CARSON             )

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 7<sup>th</sup> 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.