



# Budget Workshop 1

Fiscal Year 2025-2026

Prepared by: Dir. William Jefferson

April 15th, 2025

Finance Department



# Agenda

- PRINCIPLES GUIDING DEVELOPMENT OF THE BUDGET
- OVERVIEW OF FINANCIAL PERFORMANCE
- PROPOSED BUDGET REVENUES
- PROPOSED CITY EXPENDITURE
- SALARIES AND BENEFITS
- VACANCY RATE
- WORKSHOP SCHEDULE



# Principles Guiding Development of the Budget

- Maintaining a fiscally sustainable and economically viable City of Carson
- Providing high quality municipal services that residents expect
- Structurally balanced budget: Identify operating expenditures that are our highest priorities and are balance with the City's ongoing revenues (without considering one-time resources)
- Adopt a budget that is in alignment with the City Council Priorities

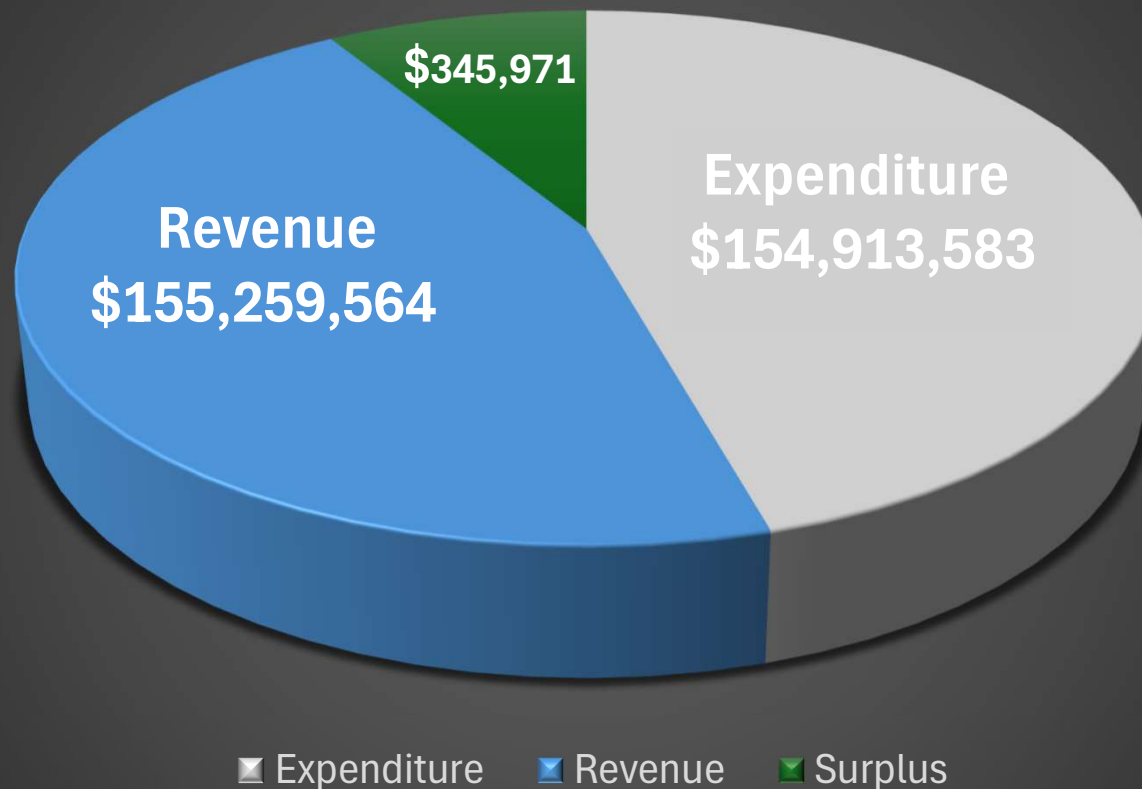


# General Fund Balance





# FY 2025/2026 Proposed General Fund Surplus





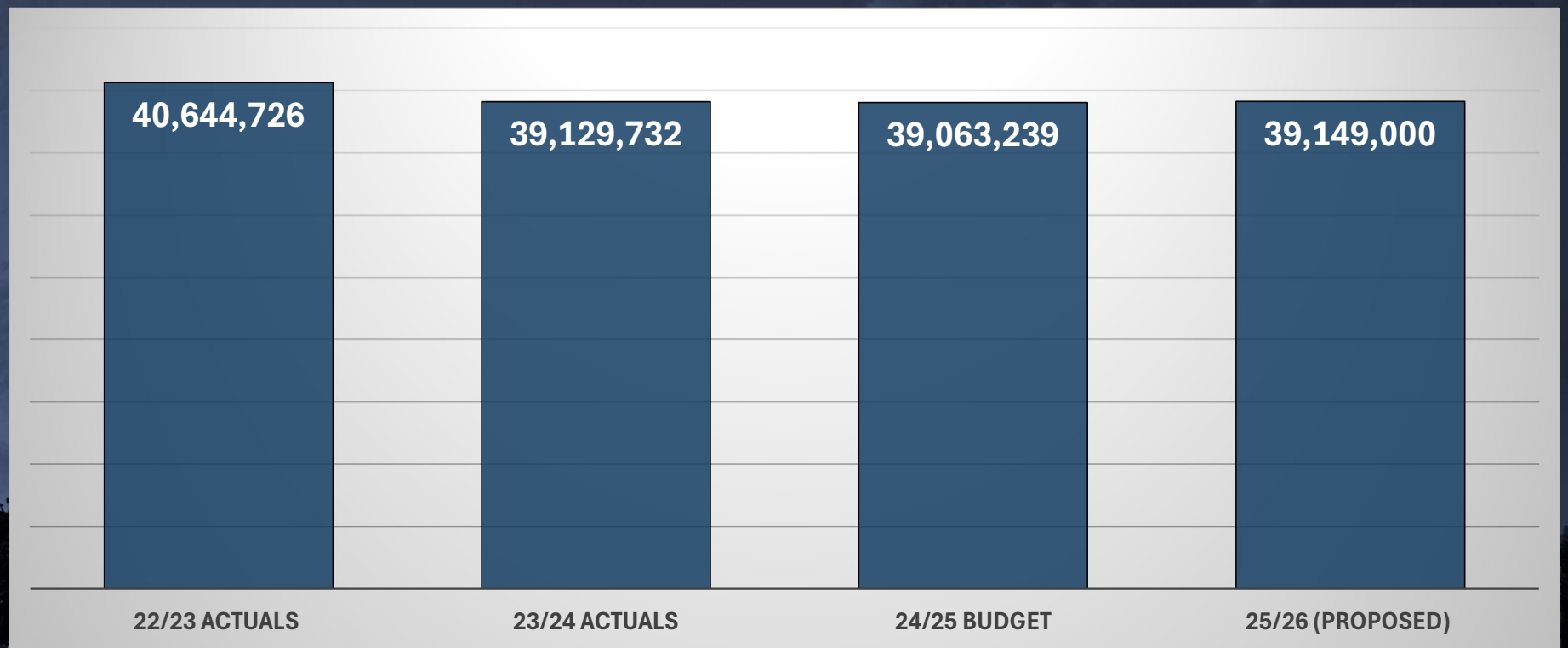
# FY 2025/2026 Proposed Revenue Budget

Revenue Source	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	24/25 Actuals	Percent +/-
Sales Tax	39,063,239	39,149,000	23,652,944	0.2%
Property Tax	22,521,901	25,594,667	13,899,554	14%
Franchise Tax	17,780,550	21,220,000	3,323,458	19%
Transaction User Tax (Measure K)	19,505,000	19,900,000	10,673,151	2%
Utility Users Tax	10,000,000	11,500,000	7,127,575	15%
Licenses and Permits	5,747,690	9,379,185	5,822,847	63%
Oil Business Tax	6,500,000	8,600,000	21,098,991	32%
Fines and Fees	8,165,350	6,985,455	5,426,465	-14%
Leases and Rents	3,061,657	3,371,098	4,370,212	10%
Transient Occupancy Tax	2,000,000	2,500,000	1,391,578	25%
Charges for Services	1,500,740	1,525,159	1,703,619	2%
Miscellaneous	4,412,407	5,535,000	5,788,510	25%
<b>Totals</b>	<b>140,258,534</b>	<b>155,259,564</b>	<b>104,278,904</b>	<b>11%</b>

Actuals as of March 31<sup>st</sup>



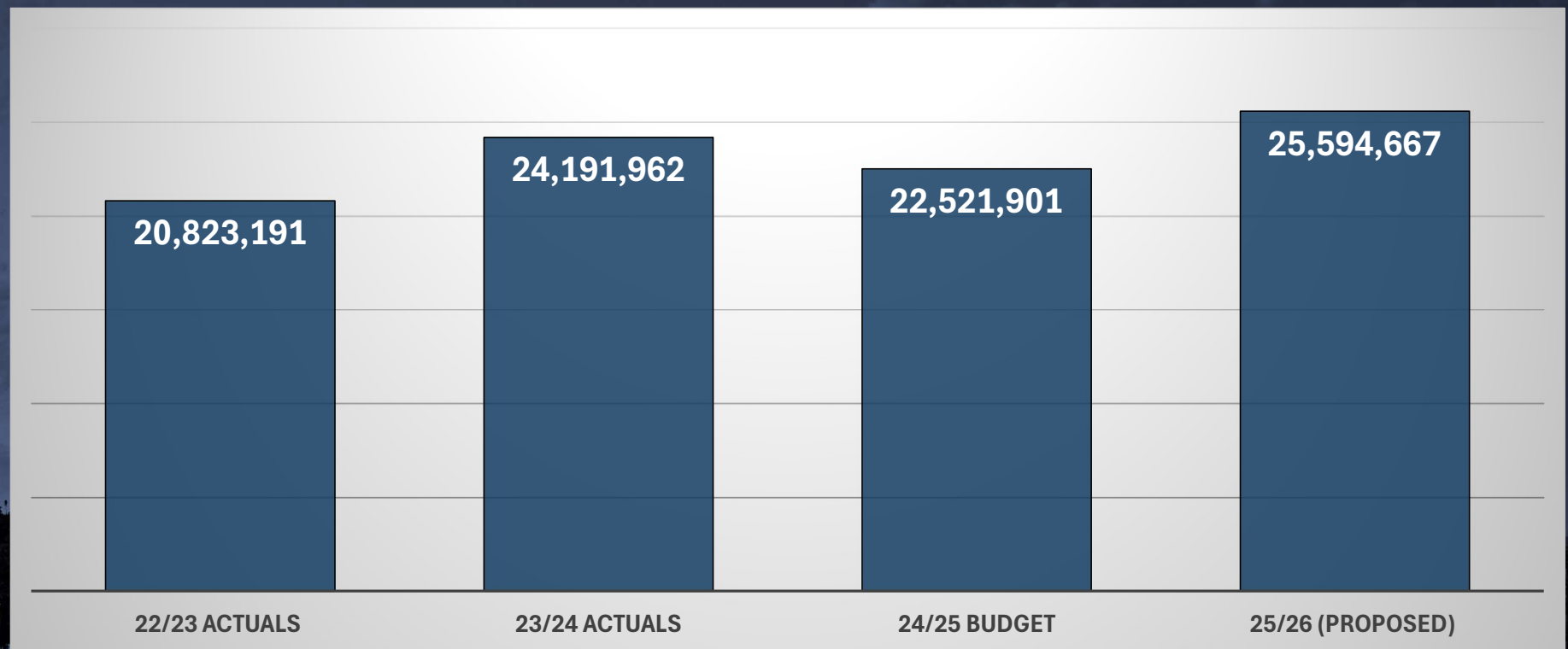
# Financial Highlights: Sales Tax Trend



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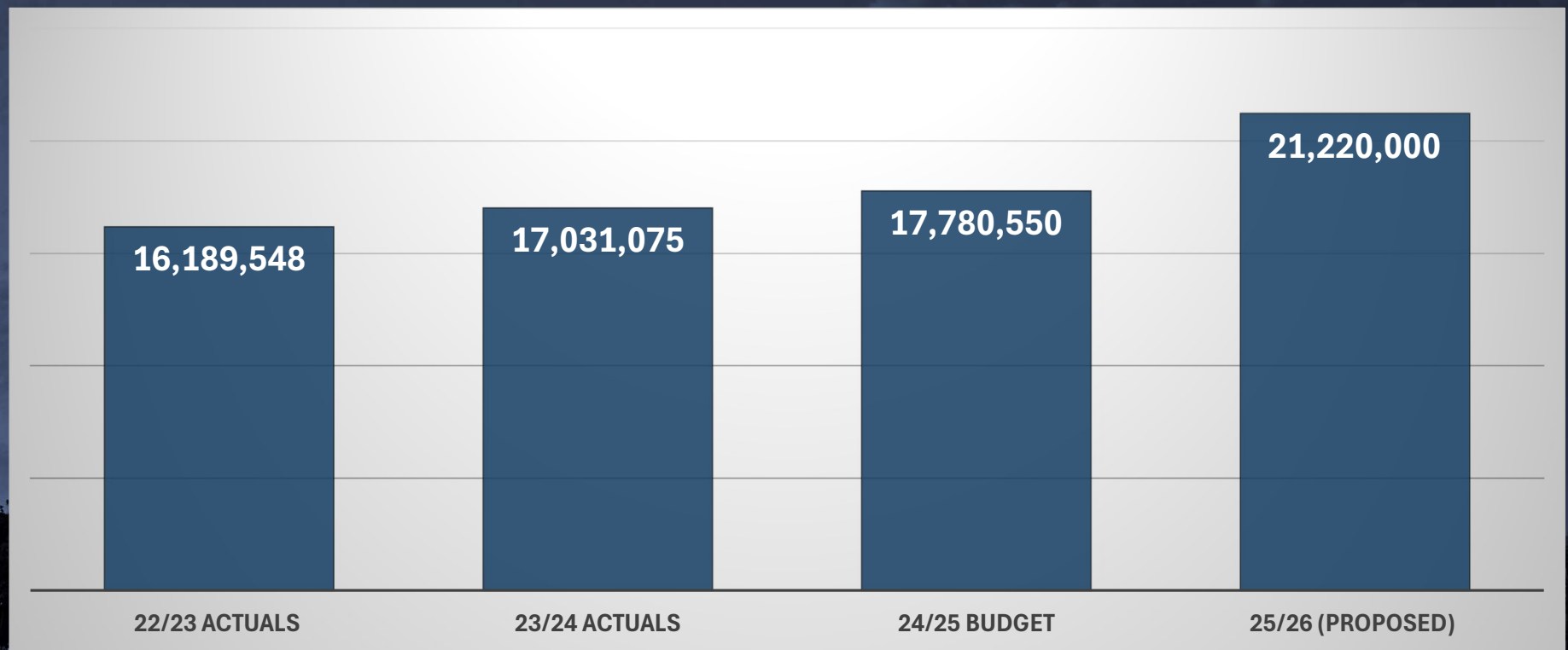
# Financial Highlights: Property Tax



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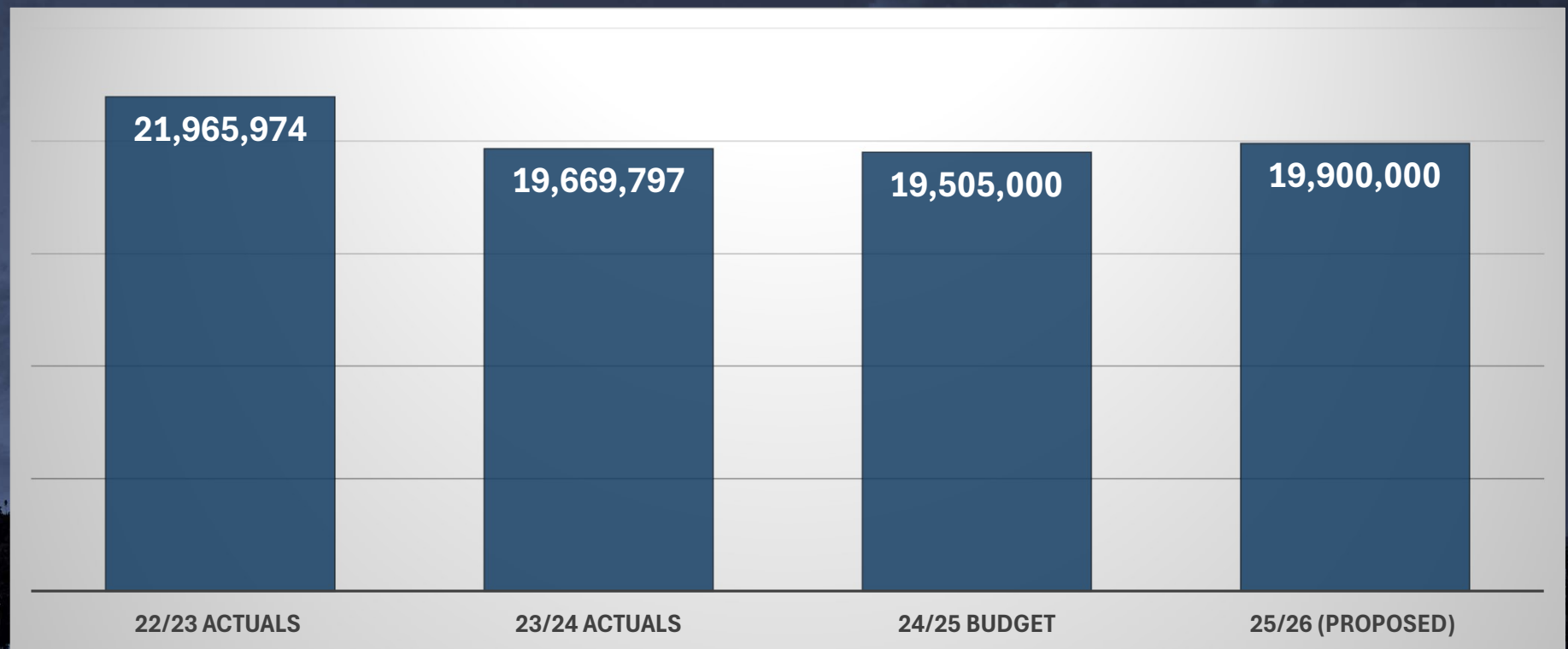
# Financial Highlights: Franchise Tax



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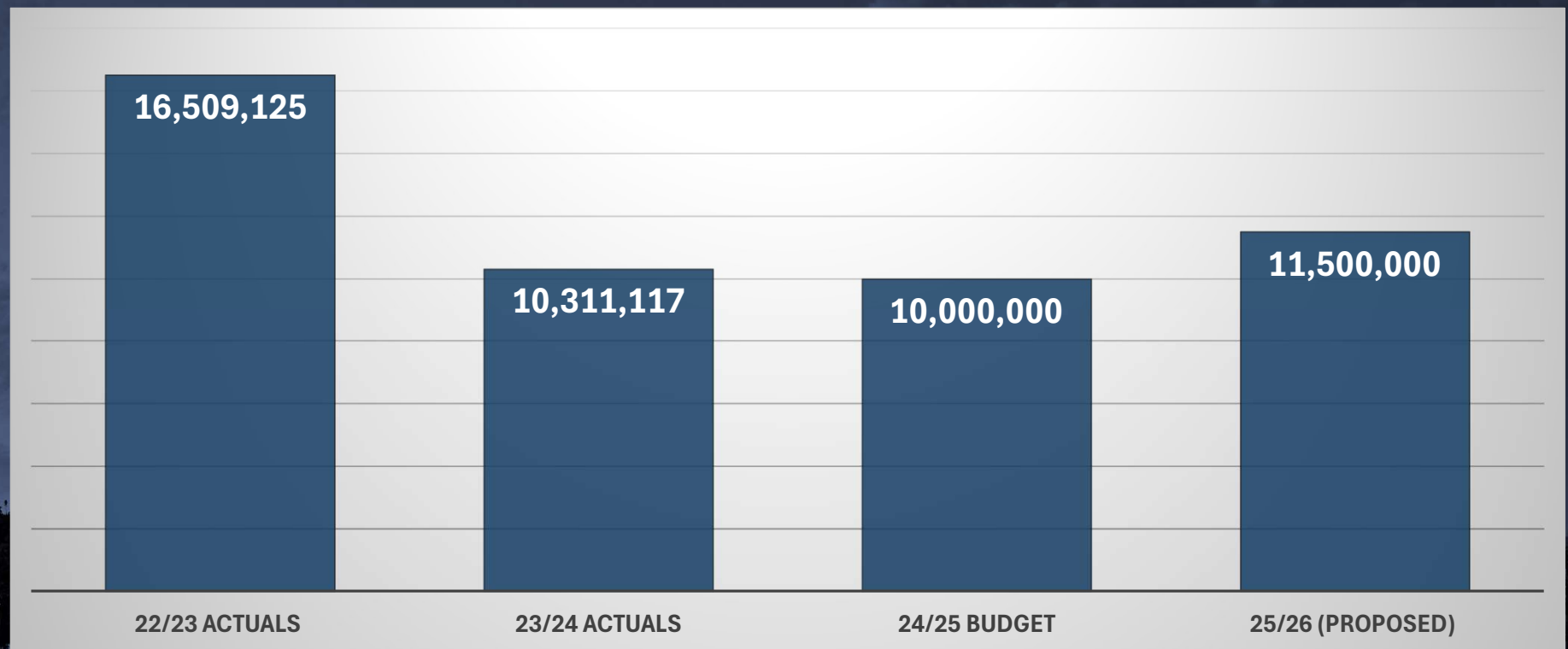
# Financial Highlights: Transaction User Tax



Measure K\*



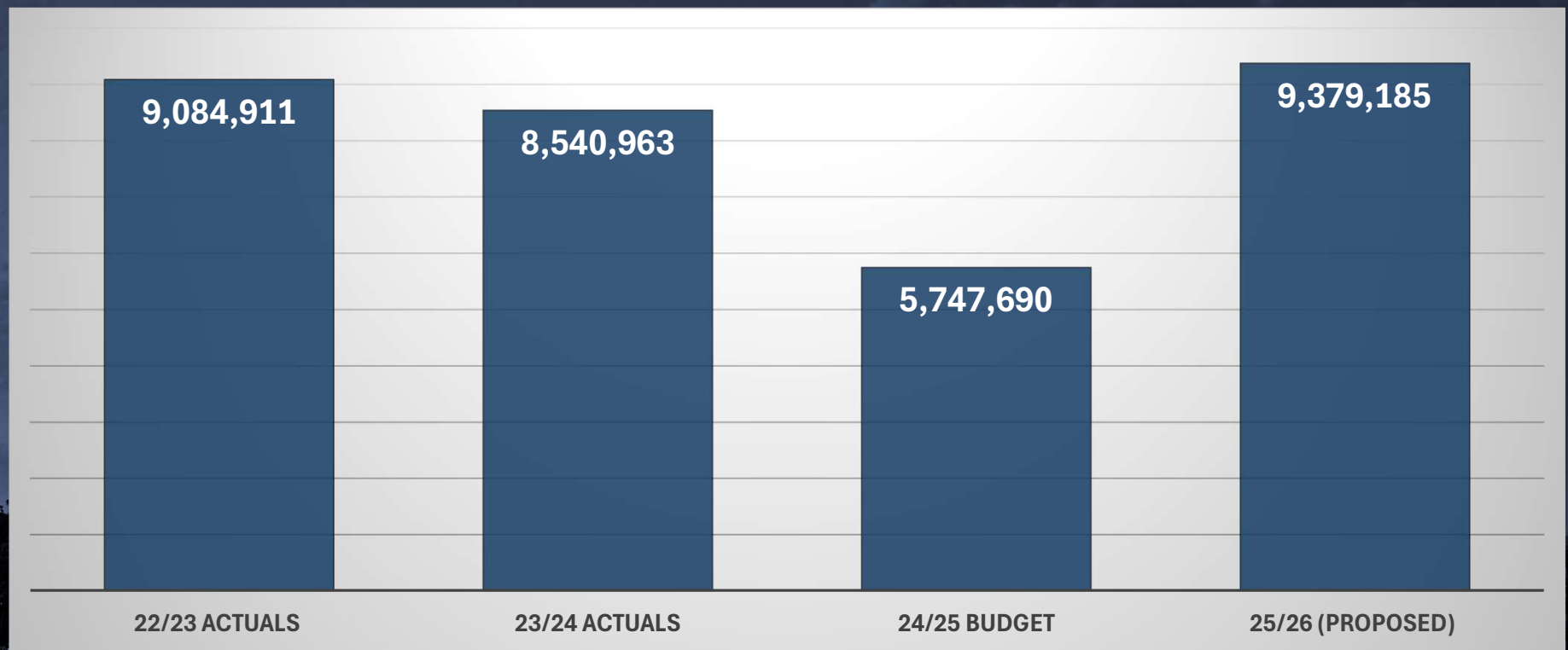
# Financial Highlights: Utility Users Tax



Measure R\*



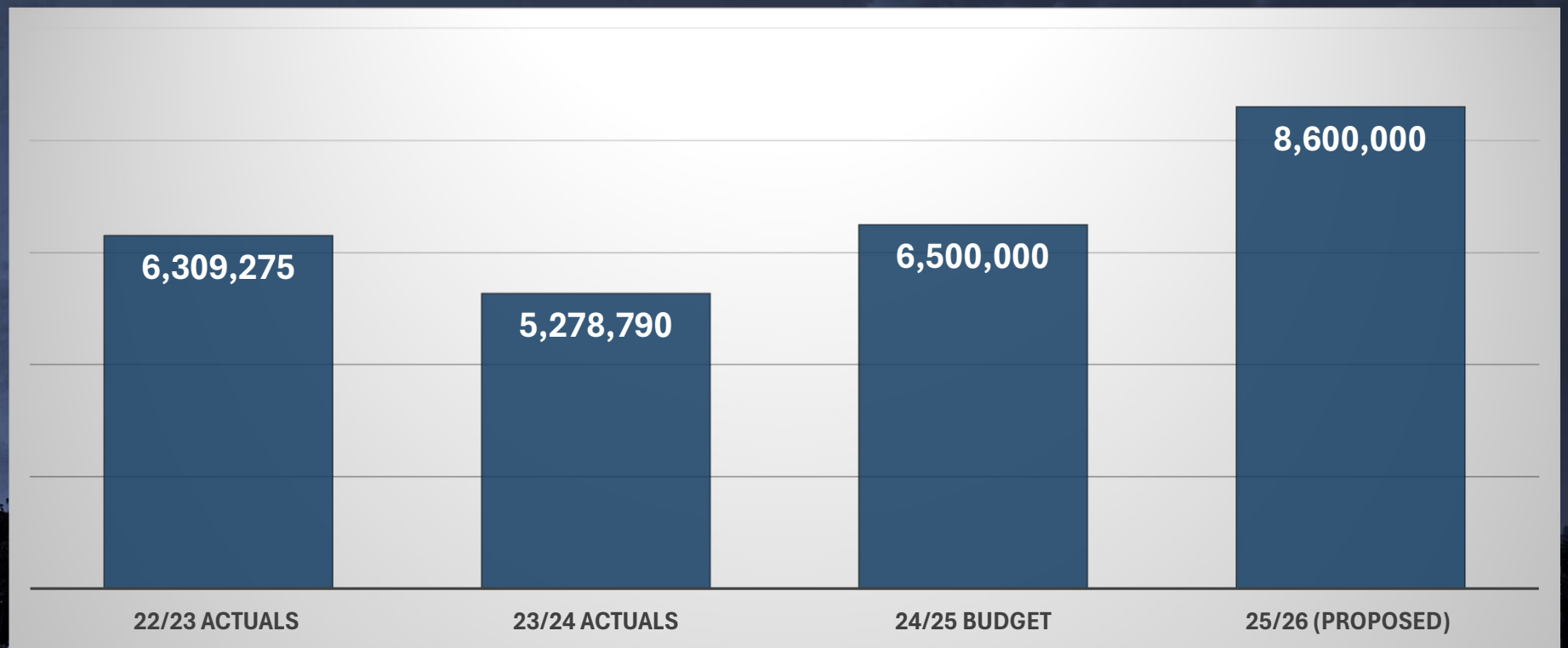
# Financial Highlights: Licenses and Permits



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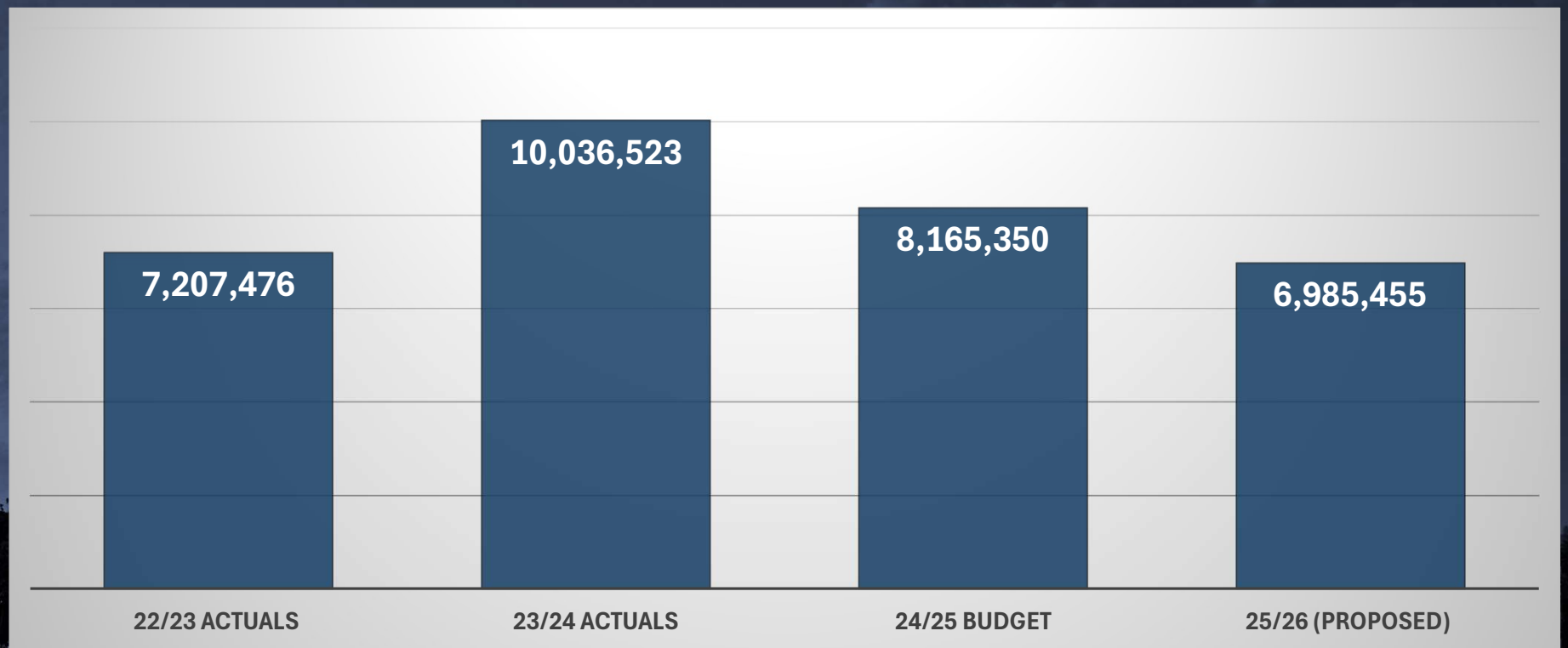
# Financial Highlights: Oil Business Tax



Measure C\*



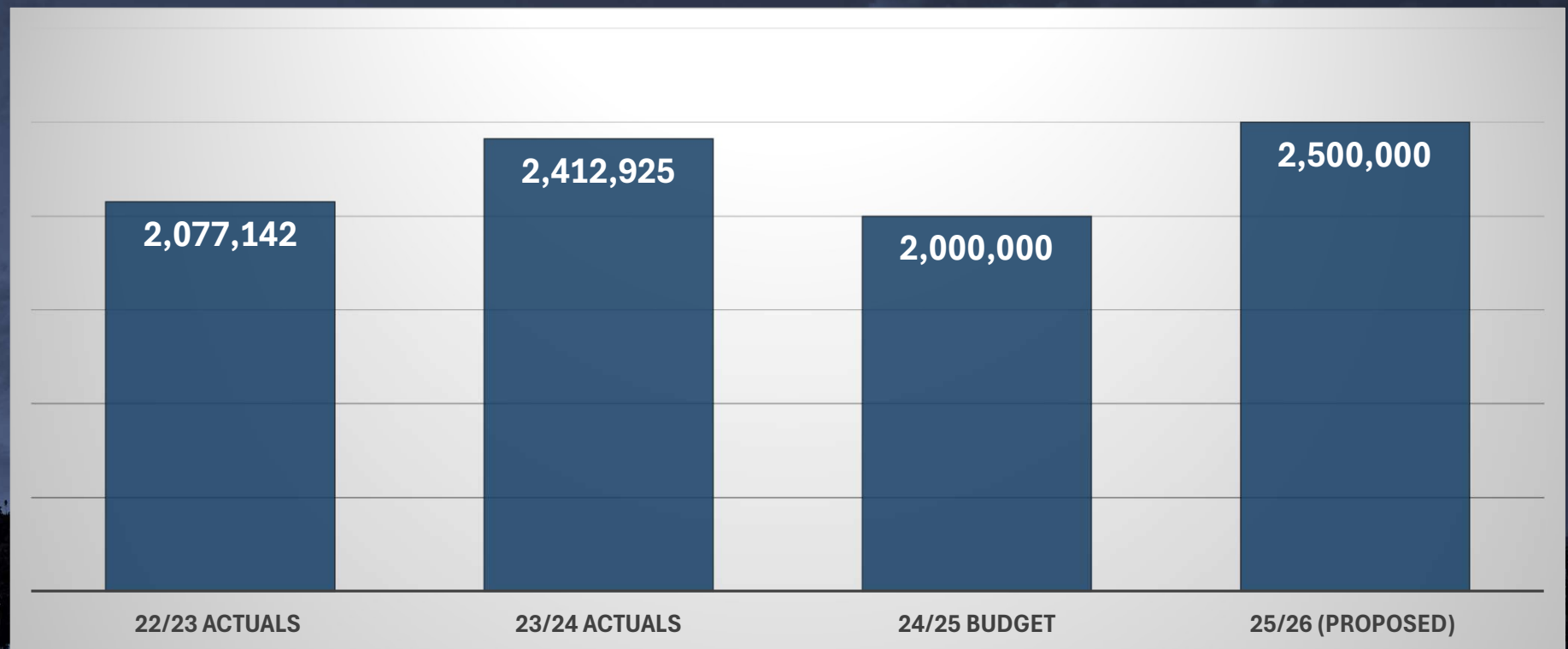
# Financial Highlights: Fines and Fees



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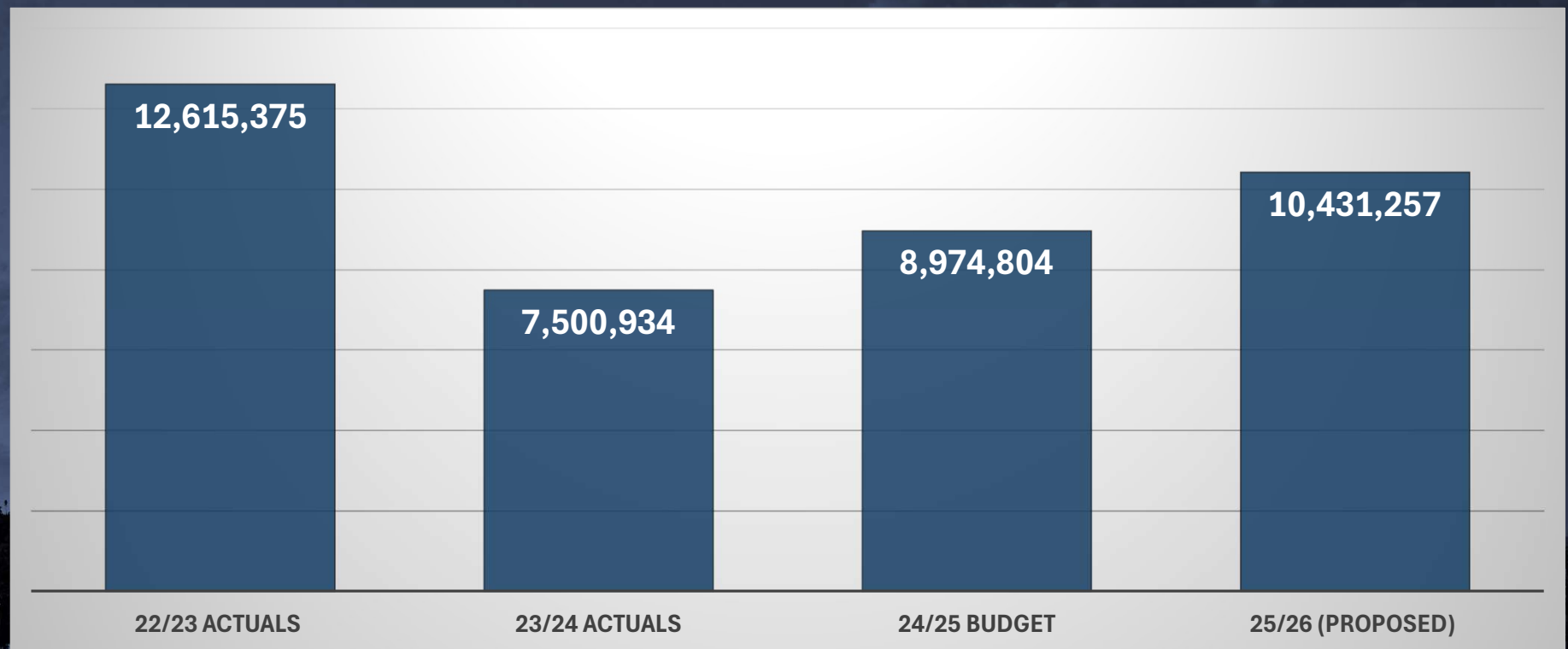


# Financial Highlights: Transient Occupancy Tax





# Financial Highlights: Miscellaneous Revenues



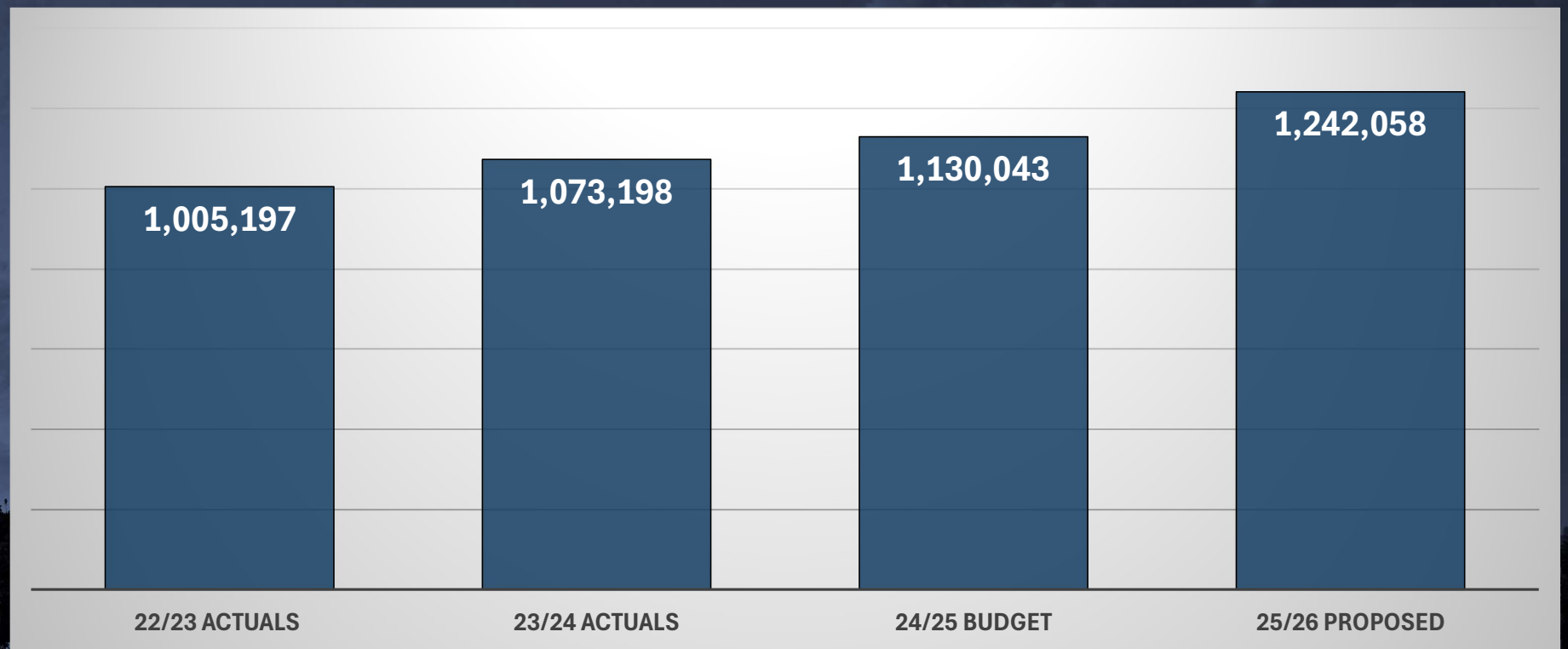


# FY 2025/2026 Proposed City Expenditure

Department	FY 24/25 Revised Budget	FY 25/26 Proposed	24/25 Actuals	Percent +/-
City Council	1,130,043	1,242,058	774,531	10%
City Attorney Legal Services	3,940,000	3,900,000	3,895,886	-1%
City Clerk	1,783,072	1,712,550	986,378	-4%
City Treasurer	891,034	1,040,083	617,970	17%
City Manager	6,681,091	7,599,256	4,704,218	14%
I.S.P.M	3,341,649	3,869,223	1,582,454	16%
IT & Security	5,921,370	5,868,083	4,534,379	-1%
Public Safety	33,917,054	35,684,549	31,120,848	5%
Finance	5,689,392	6,280,892	3,600,969	10%
Human Resources	2,538,324	2,866,161	1,805,134	13%
Community Development	13,491,695	10,236,827	5,023,061	-24%
Public Works	24,860,641	33,963,936	19,284,755	37%
Community Services	25,725,589	26,325,594	17,838,855	2%
NonDepartmental	15,189,515	14,324,381	13,009,340	-6%
Totals	145,100,468	154,913,593	108,778,778	7%



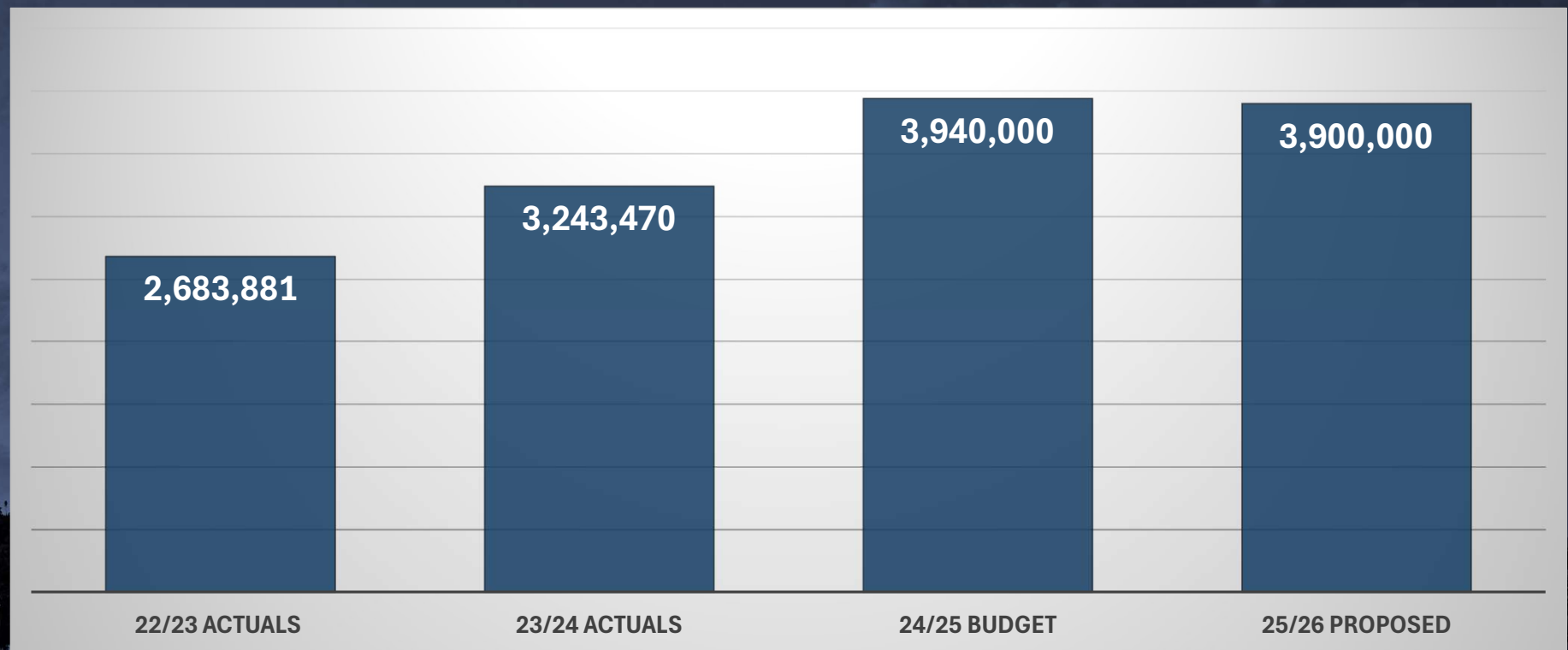
# Financial Highlights: City Council



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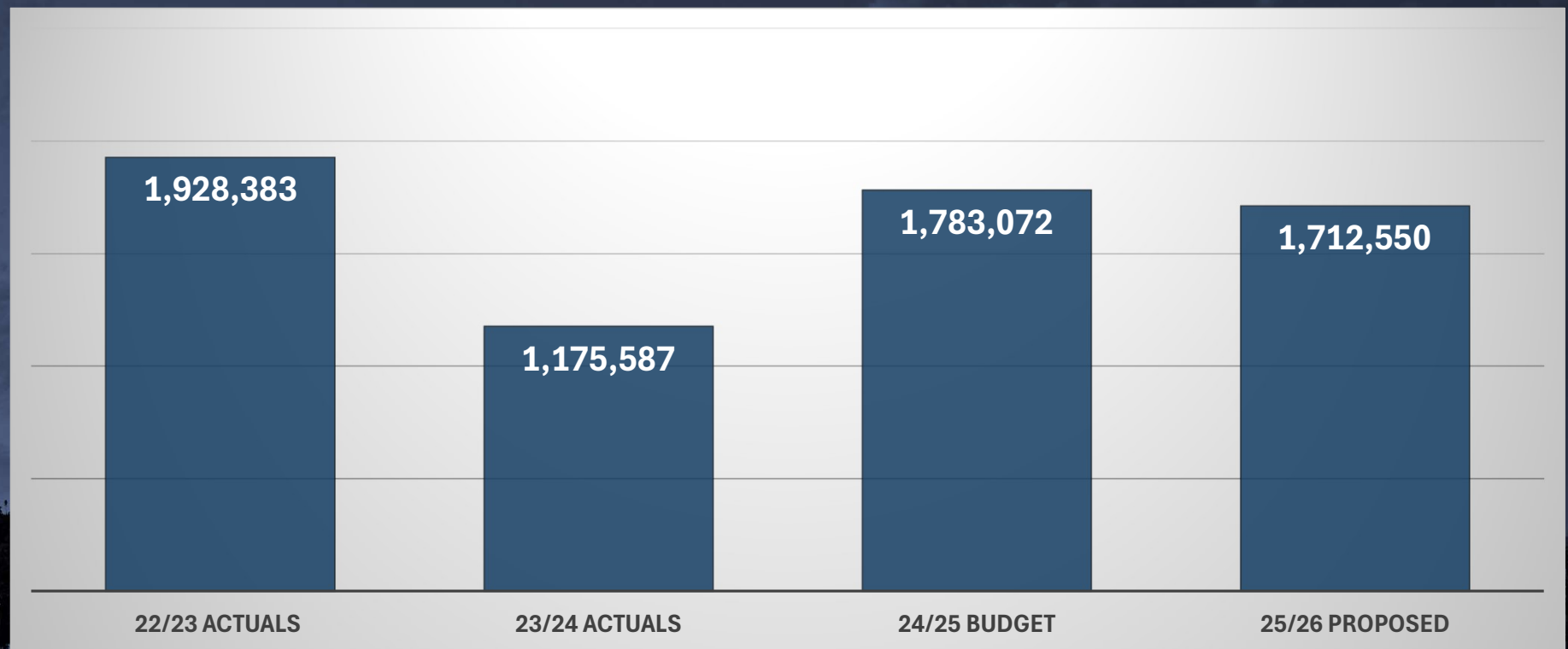
# Financial Highlights: City Attorney Legal Services



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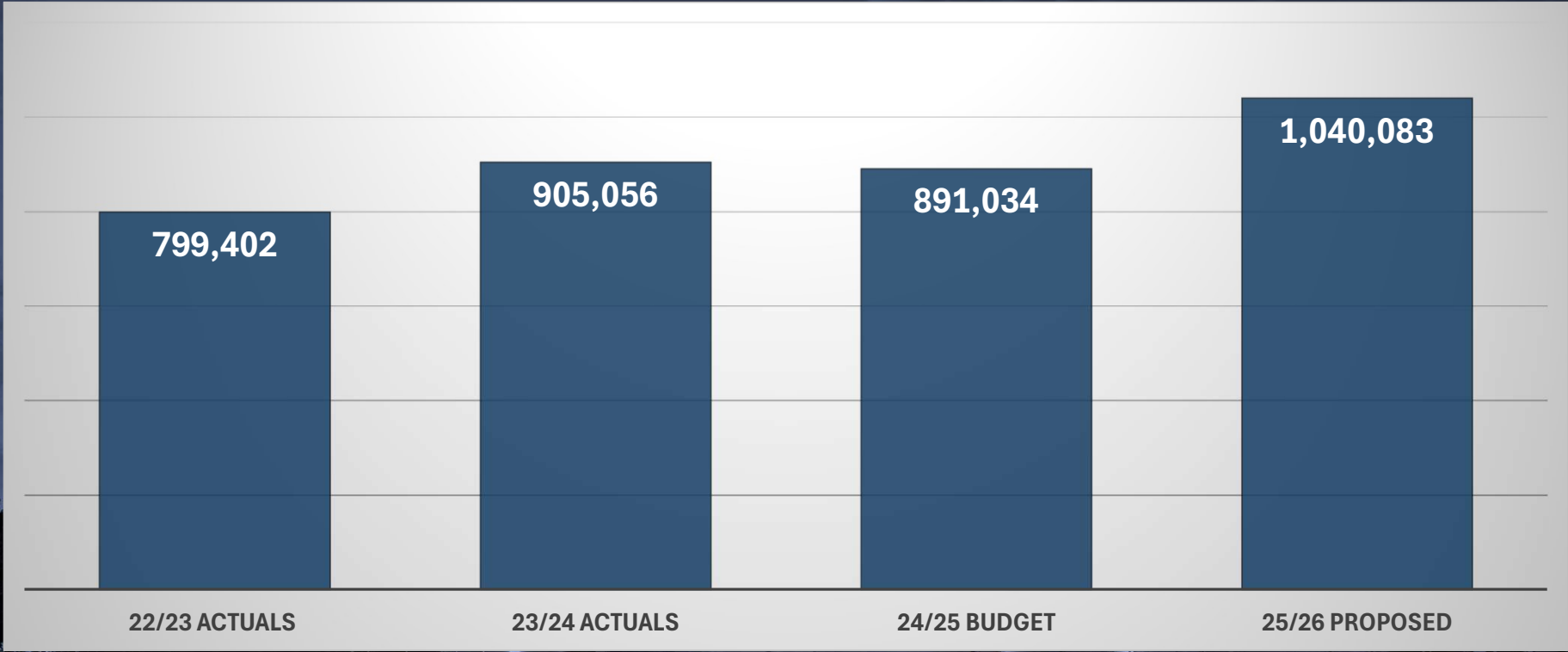
# Financial Highlights: City Clerk



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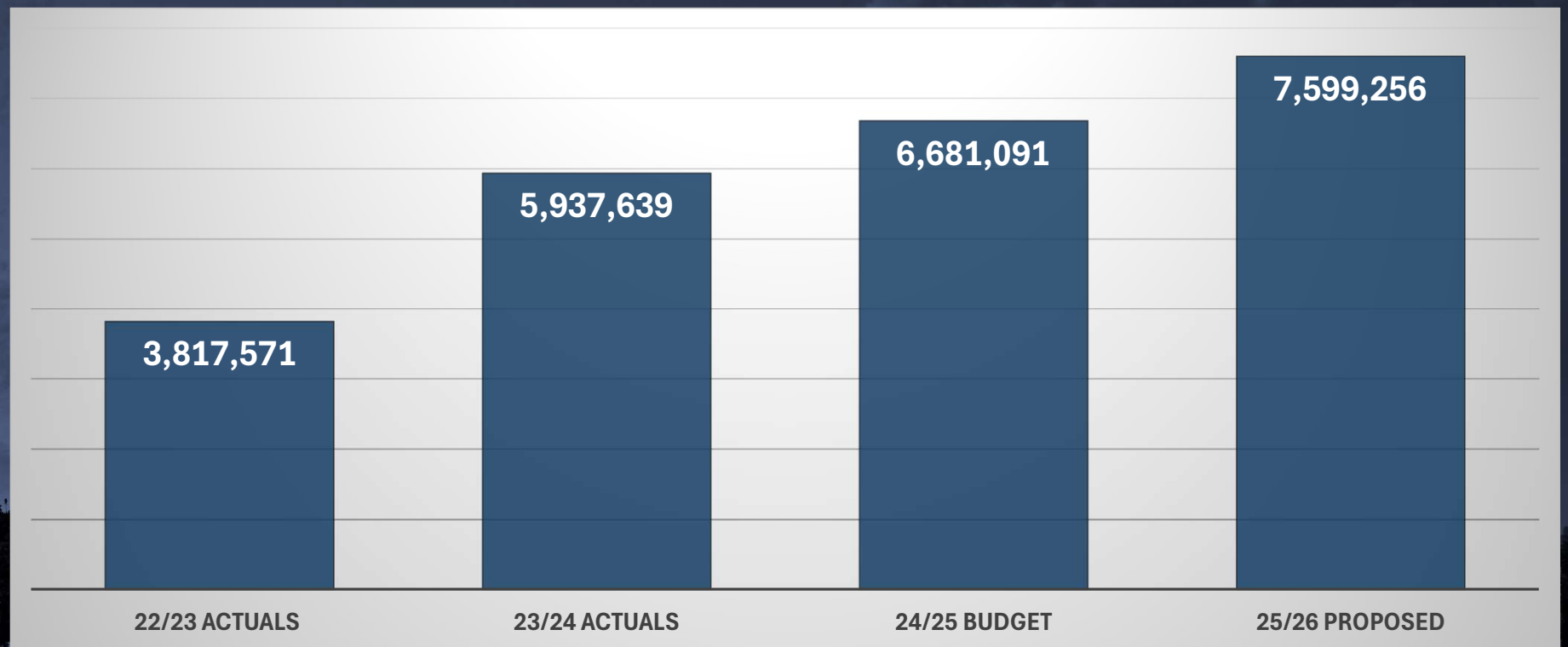


# Financial Highlights: City Treasury





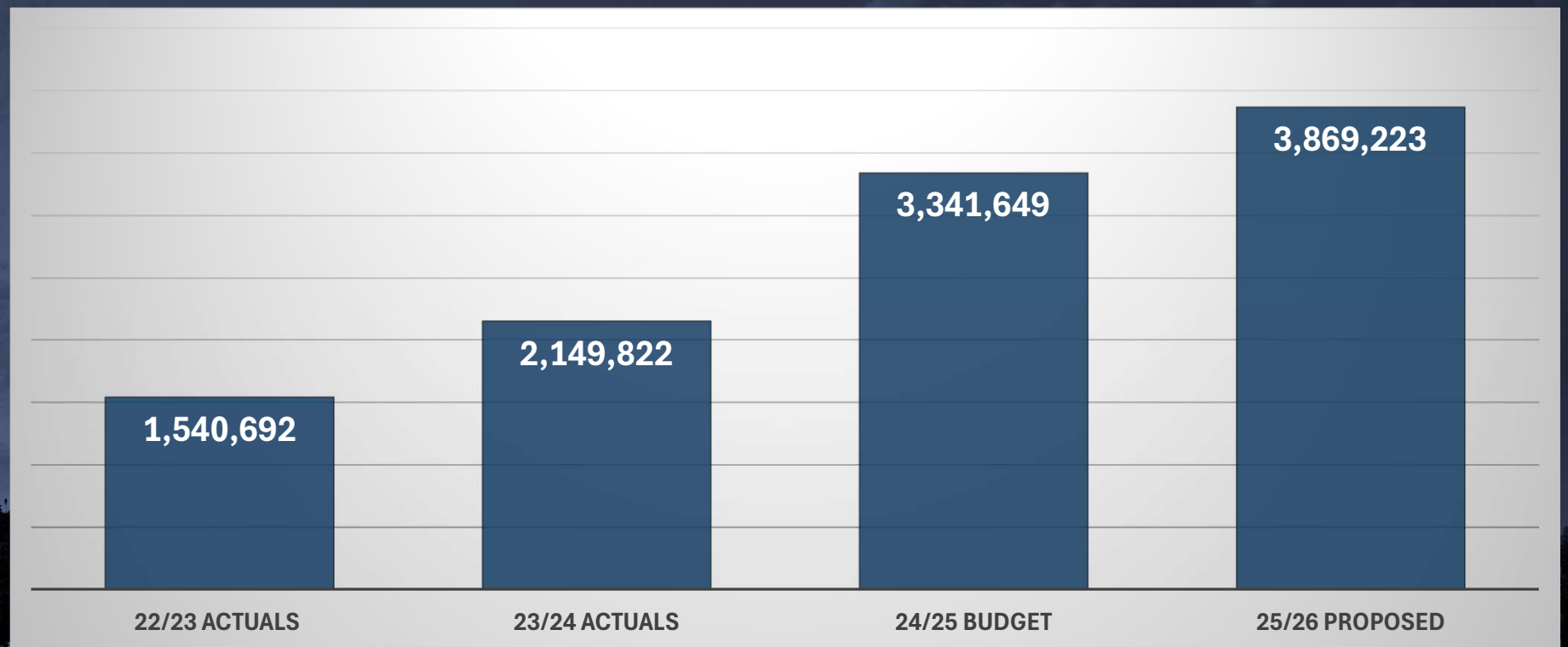
# Financial Highlights: City Manager



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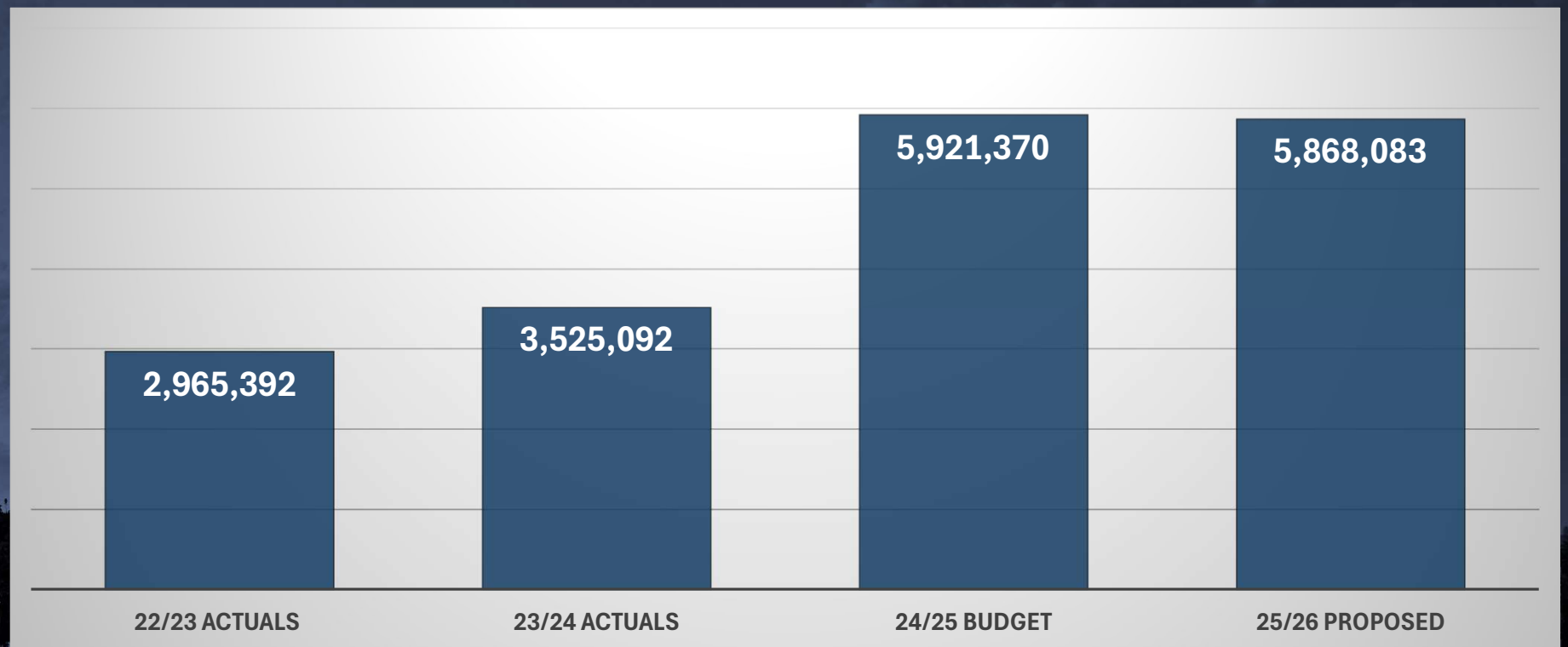
# Financial Highlights: I.S.P.M.



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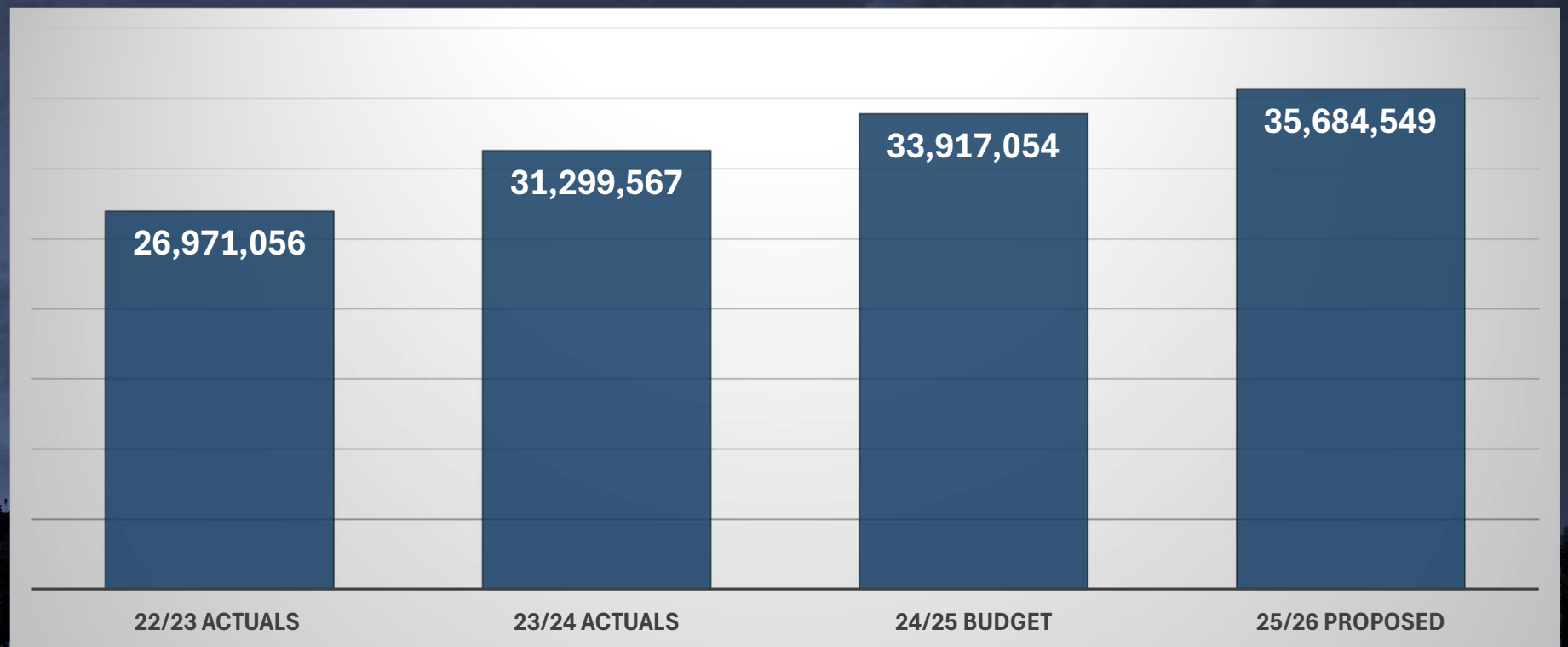


# Financial Highlights: IT & Security





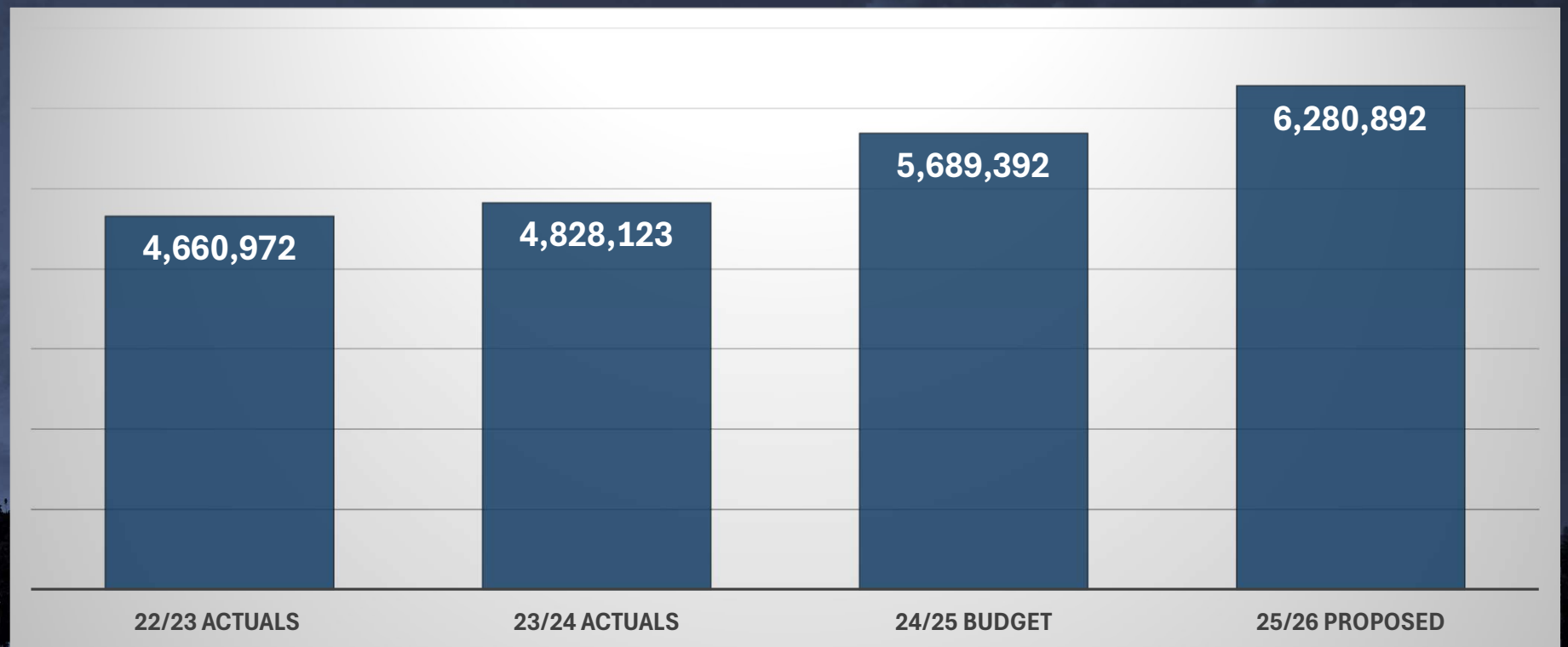
# Financial Highlights: Public Safety



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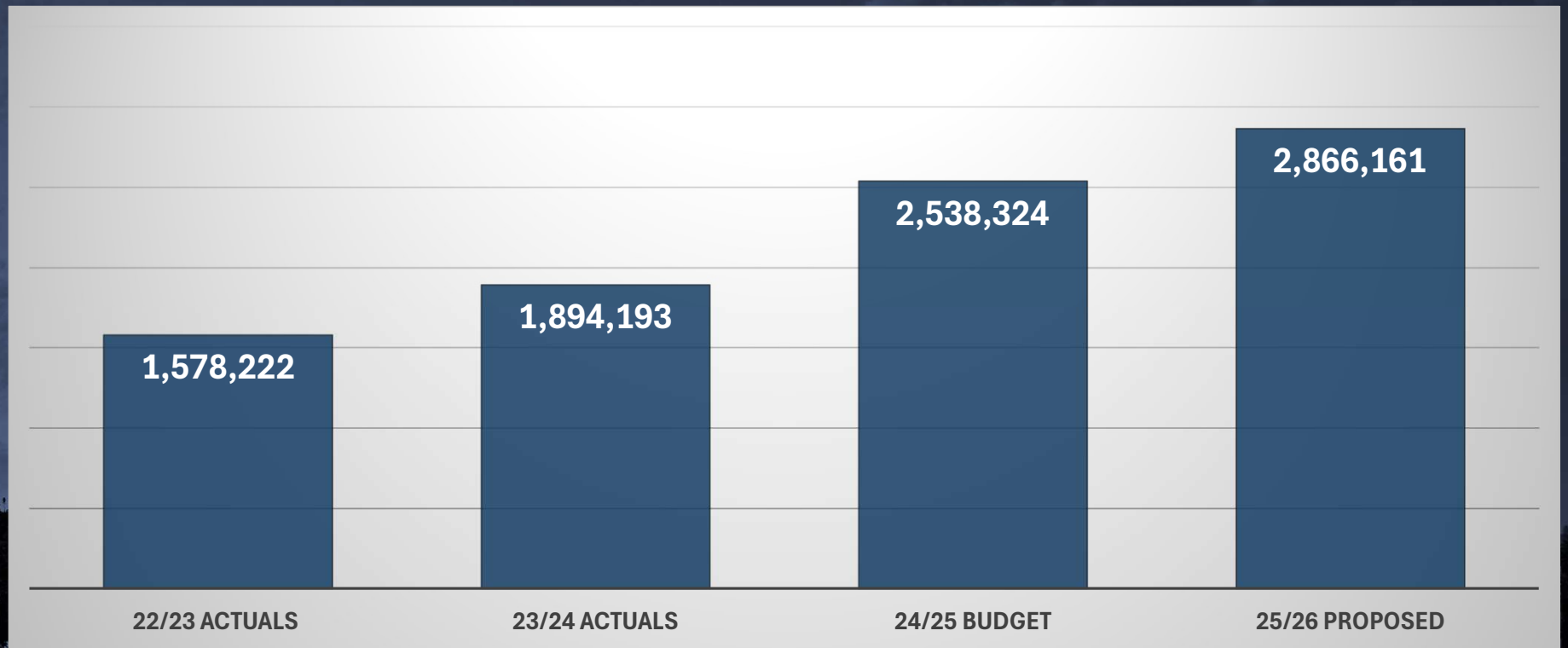
# Financial Highlights: Finance



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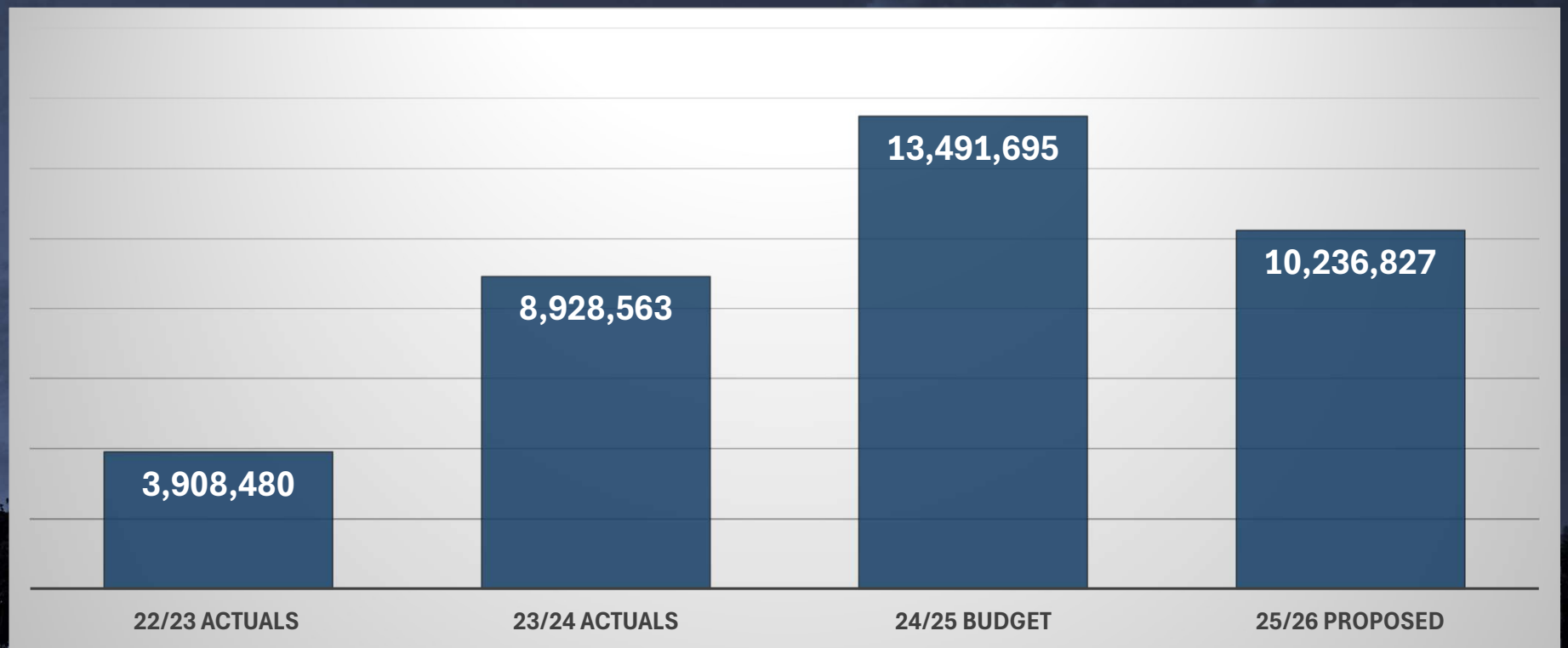


# Financial Highlights: Human Resources





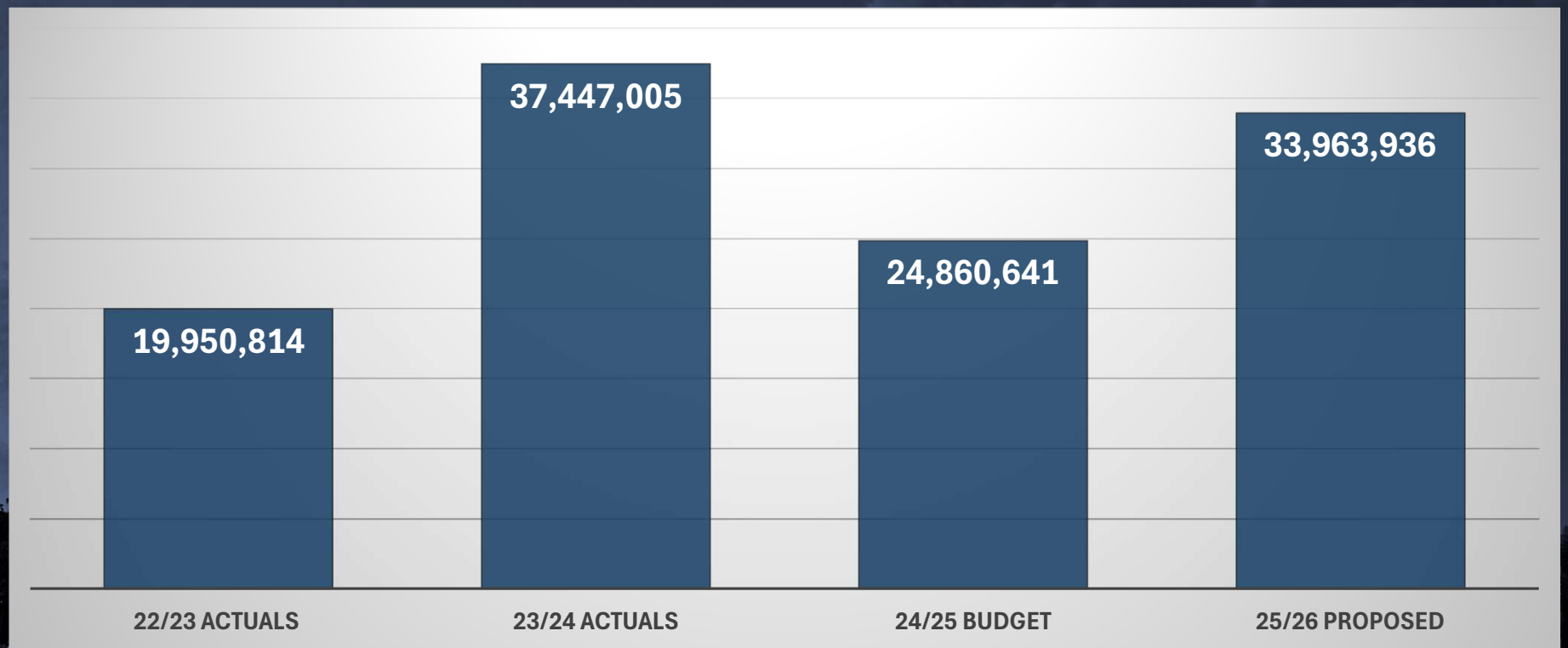
# Financial Highlights: Community Development



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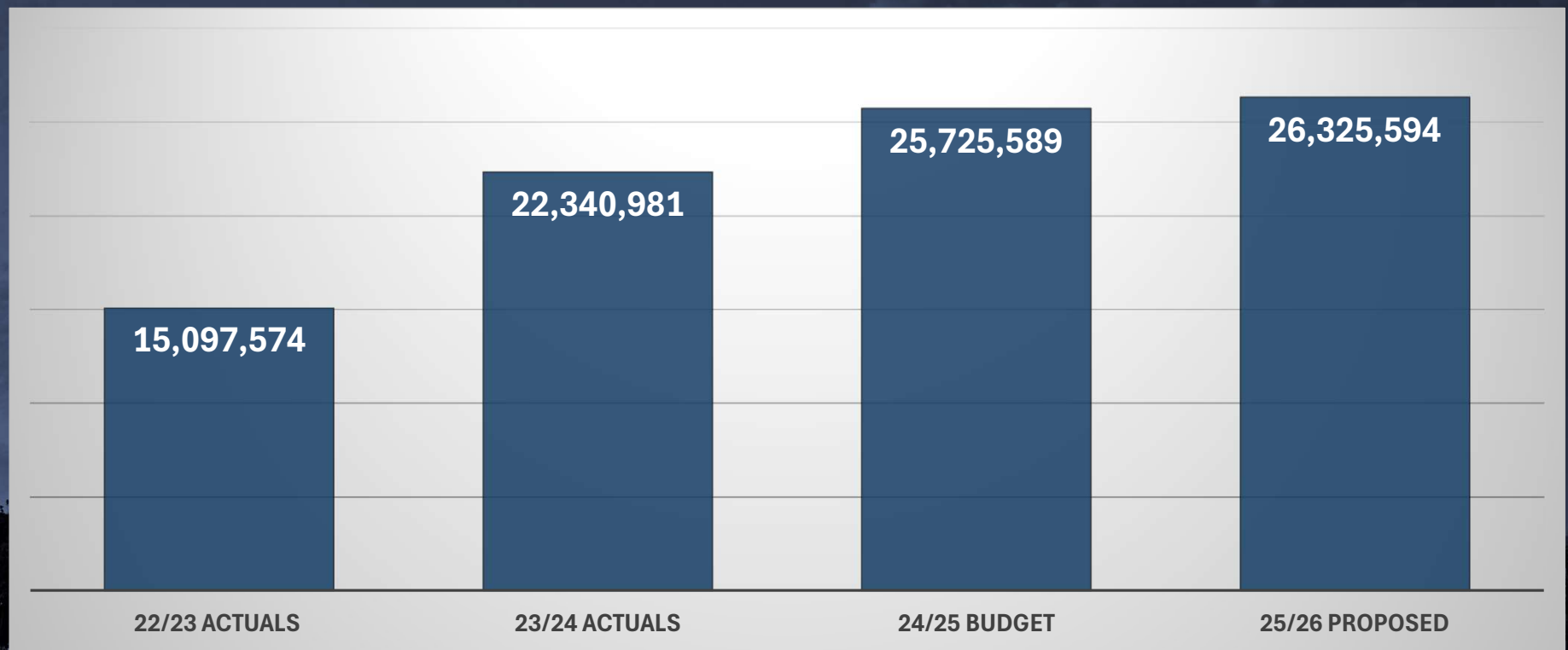
# Financial Highlights: Public Works



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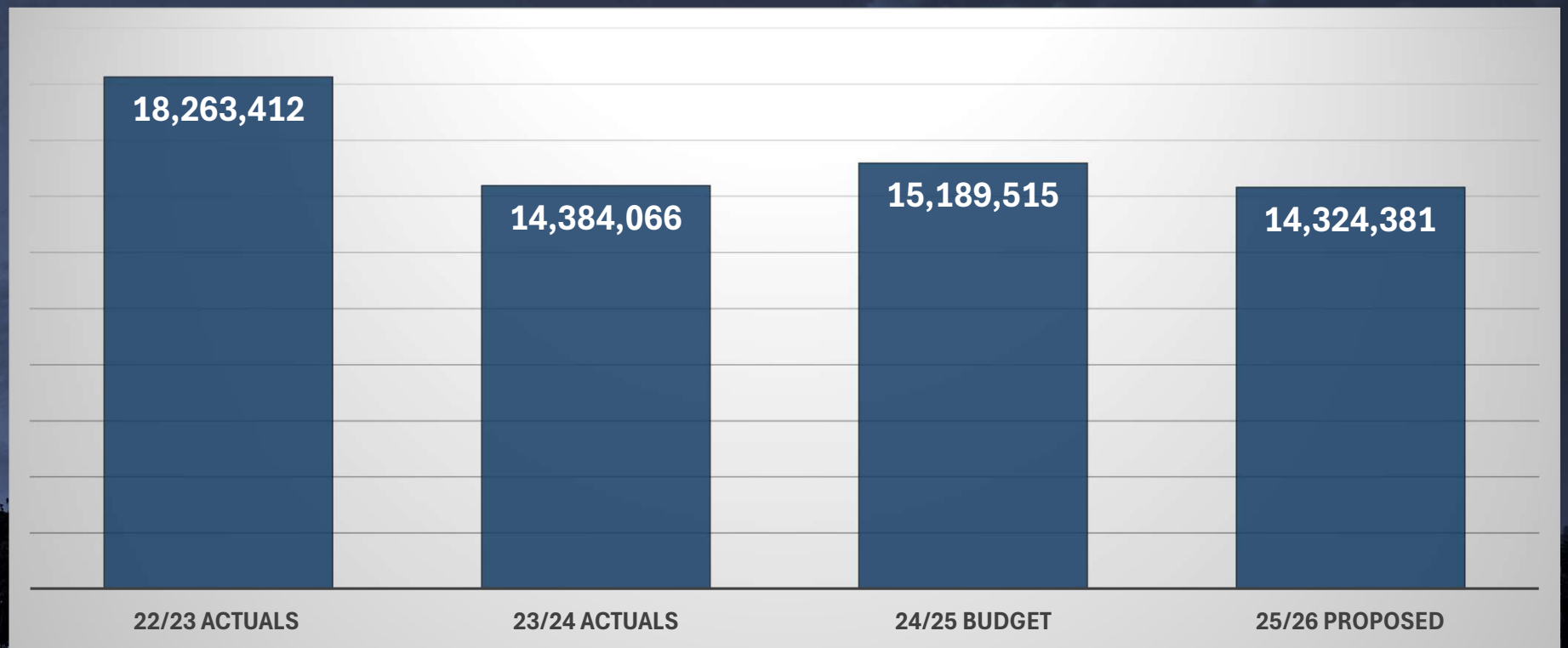
# Financial Highlights: Community Services



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# Financial Highlights: Non-Departmental



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# FY 2025/2026 Proposed Salaries and Benefits

Department	FTE Count	Propsed FY 25/26
City Council	5	993,858
City Clerk	6	1,023,450
City Treasury	5	911,412
City Manager	23	3,852,306
I.S.P.M	12	2,389,073
IT & Security	15	2,842,006
Public Safety	30	4,625,574
Finance	34	5,291,642
Human Resources	12	2,278,061
Community Development	19	2,793,617
Public Works	125	16,728,964
Community Services	102	19,058,631
<b>Totals</b>	<b>388</b>	<b>62,788,594</b>

Budget Neutral Positions will be Presented at June 17<sup>th</sup> meeting\*



# FY 2025/2026 Forecasted Vacancy Rate

Department	FTE Count	FTE Filled	Vacancy	Vacancy Rate
City Council	5	5	0	-
City Clerk	6	6	0	-
City Treasury	5	5	0	-
City Manager	23	23	0	-
I.S.P.M	12	9	3	25%
IT & Security	15	15	0	-
Public Safety	30	26	4	13%
Finance	34	31	3	9%
Human Resources	12	12	0	-
Community Development	19	17	2	11%
Public Works	125	107	18	14%
Community Services	102	100	2	2%
Totals	388	356	32	8%



# Budget Workshop Schedule

- Budget Workshop II – May 6th
  - Capital Improvement Program
  - Presented by Director Arlington Rodgers
- Budget Workshop III – May 20th
  - Special Events
  - Presented by Michael Whittiker



**Any Questions?**



# THANK YOU

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City of Carson - Finance Department