



Public Hearing to Consider Budget Adoption

Fiscal Year 2025-2026

Prepared by: Dir. William Jefferson

June 17th, 2025

Finance Department



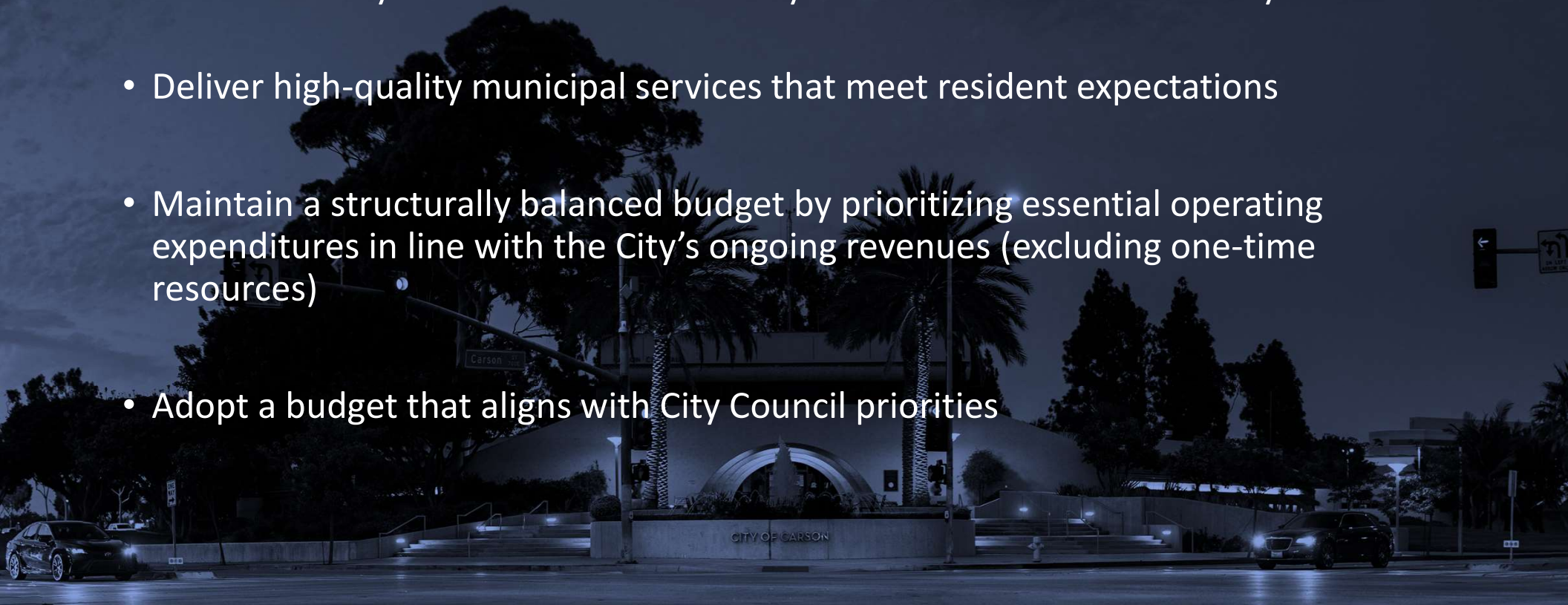
Agenda

- PRINCIPLES GUIDING DEVELOPMENT OF THE BUDGET
- OVERVIEW OF FINANCIAL PERFORMANCE
- PROPOSED REVENUE BUDGET
- PROPOSED CITY EXPENDITURE
- SALARIES AND BENEFITS
- VACANCY RATE
- FY 2025/26 PROPOSED REQUEST
- SPECIAL EVENTS BUDGET



Principles Guiding Development of the Budget

- Ensure the City of Carson remains fiscally sustainable and economically viable
- Deliver high-quality municipal services that meet resident expectations
- Maintain a structurally balanced budget by prioritizing essential operating expenditures in line with the City's ongoing revenues (excluding one-time resources)
- Adopt a budget that aligns with City Council priorities



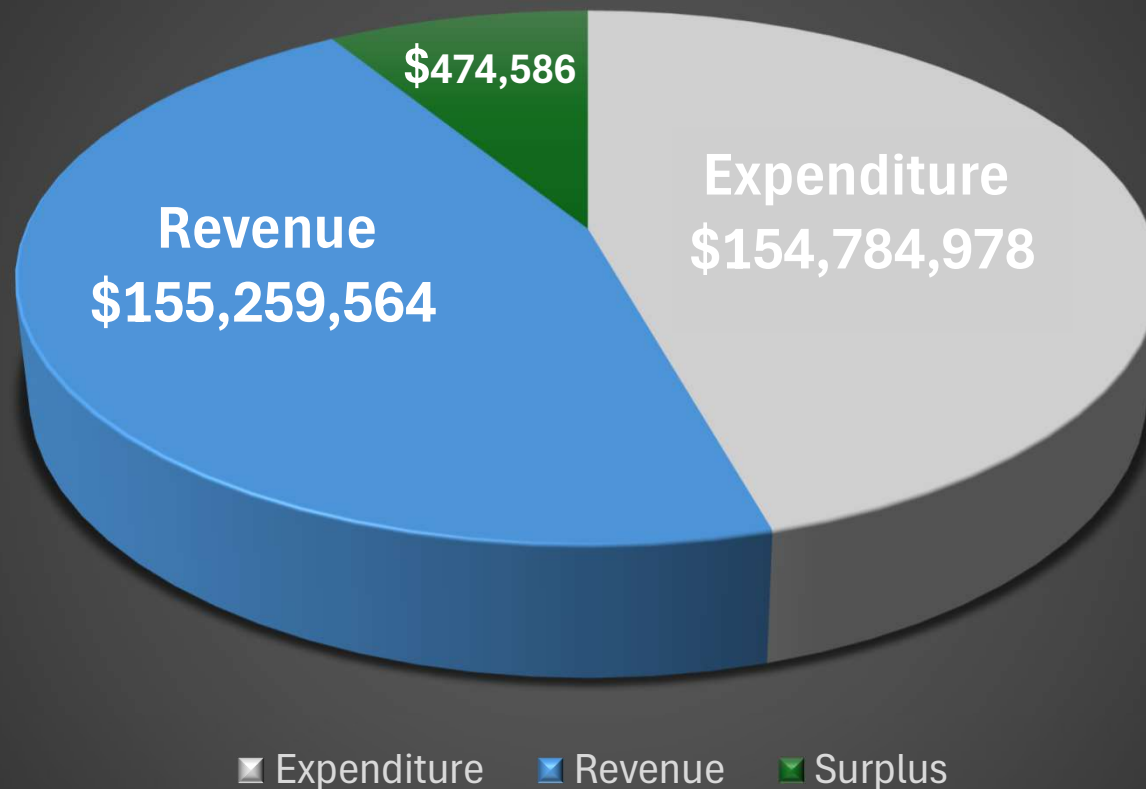


General Fund Balance





FY 2025/2026 Proposed General Fund Surplus





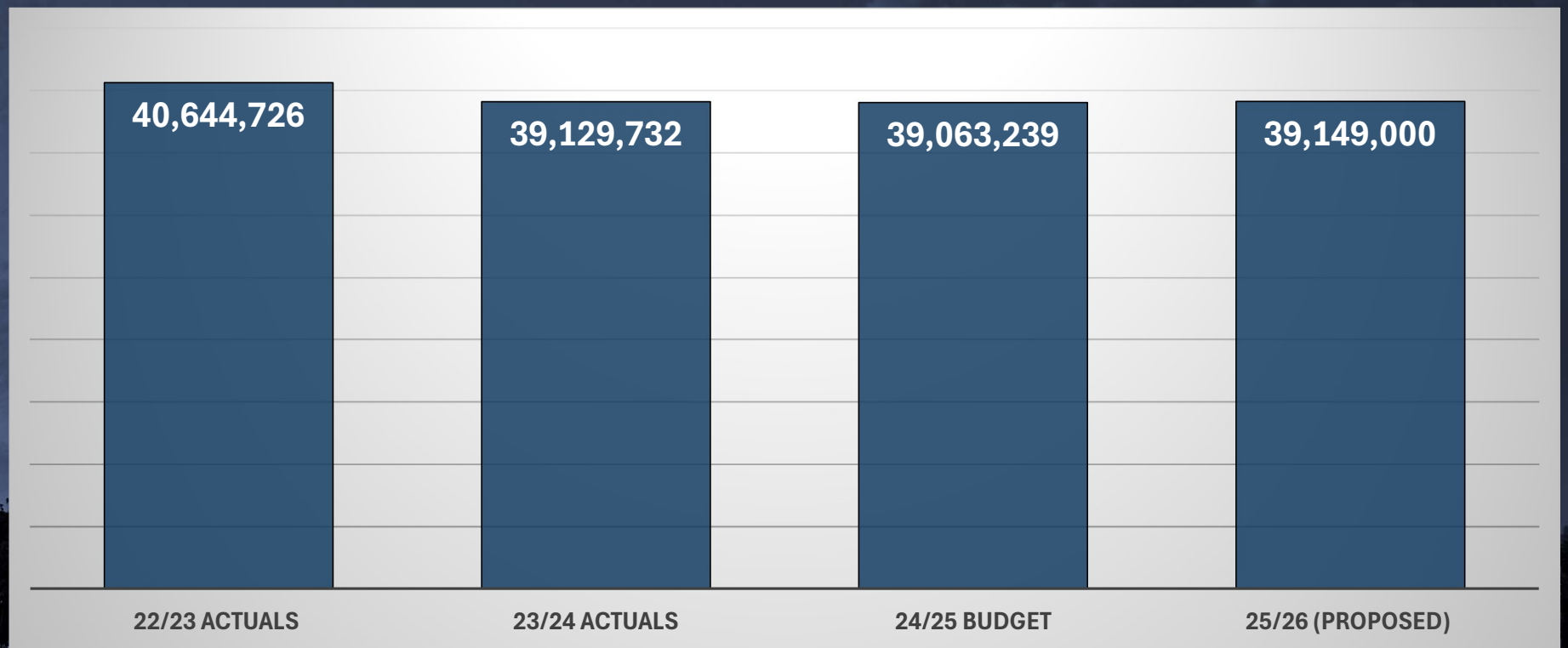
FY 2025/2026 Proposed Revenue Budget

Revenue Source	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	24/25 Actuals	Percent +/-
Sales Tax	39,063,239	39,149,000	26,496,800	0.2%
Property Tax	22,521,901	25,594,667	24,044,863	14%
Franchise Tax	17,780,550	21,220,000	10,988,479	19%
Transaction User Tax (Measure K)	19,505,000	19,900,000	12,030,236	2%
Utility Users Tax	10,000,000	11,500,000	9,014,213	15%
Licenses and Permits	5,747,690	9,379,185	6,800,833	63%
Oil Business Tax	6,500,000	8,600,000	23,324,102	32%
Fines and Fees	8,165,350	6,985,455	6,797,412	-14%
Leases and Rents	3,061,657	3,371,098	4,623,069	10%
Transient Occupancy Tax	2,000,000	2,500,000	1,743,926	25%
Charges for Services	1,500,740	1,525,159	1,993,352	2%
Miscellaneous	4,412,407	5,535,000	7,154,465	25%
Totals	140,258,534	155,259,564	135,011,750	11%

Actuals as of May 31st

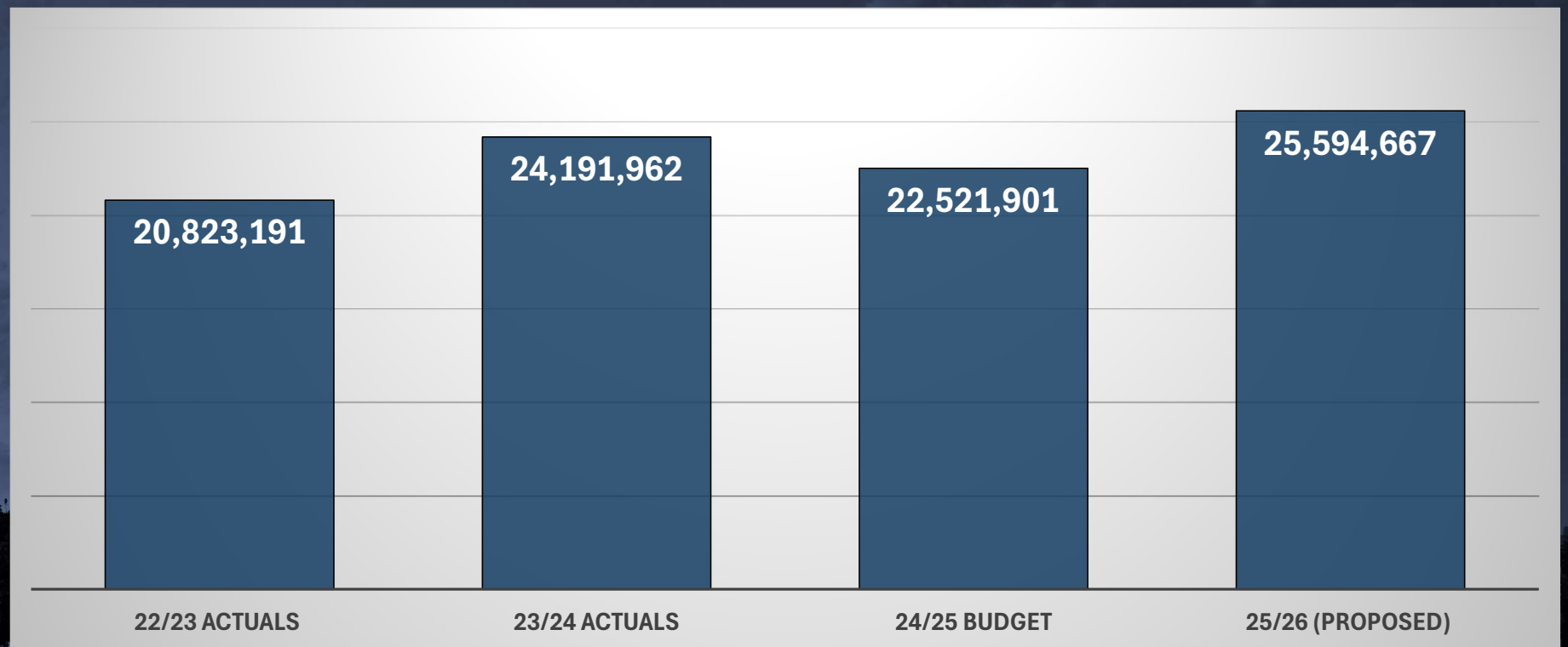


Financial Highlights: Sales Tax





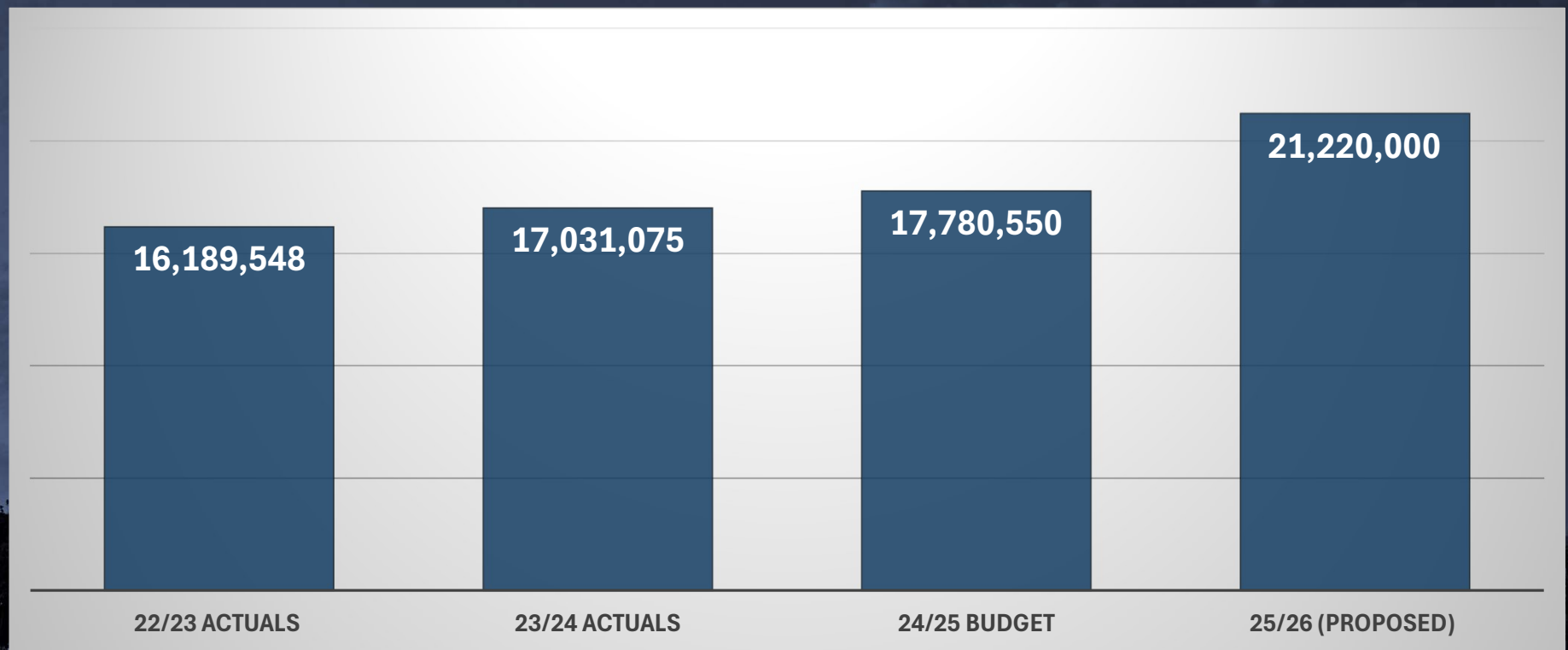
Financial Highlights: Property Tax



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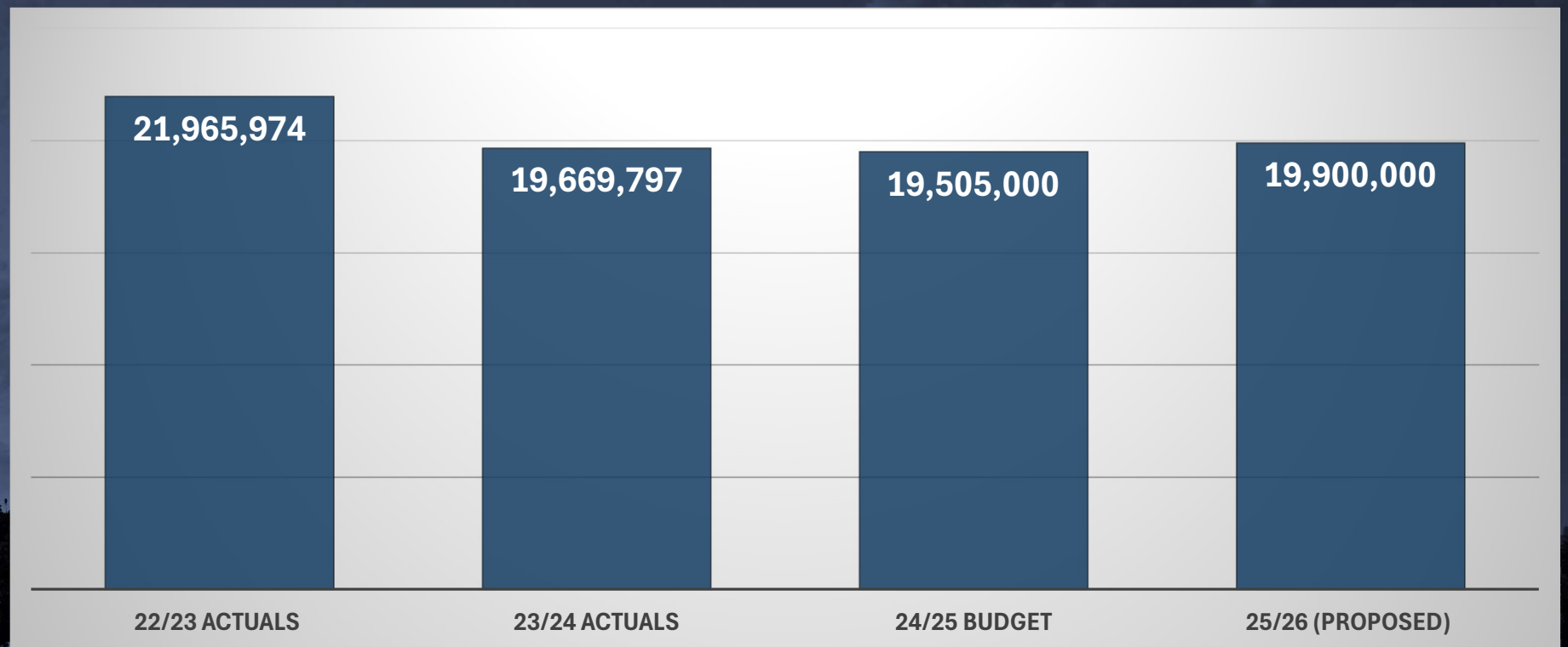
Financial Highlights: Franchise Tax



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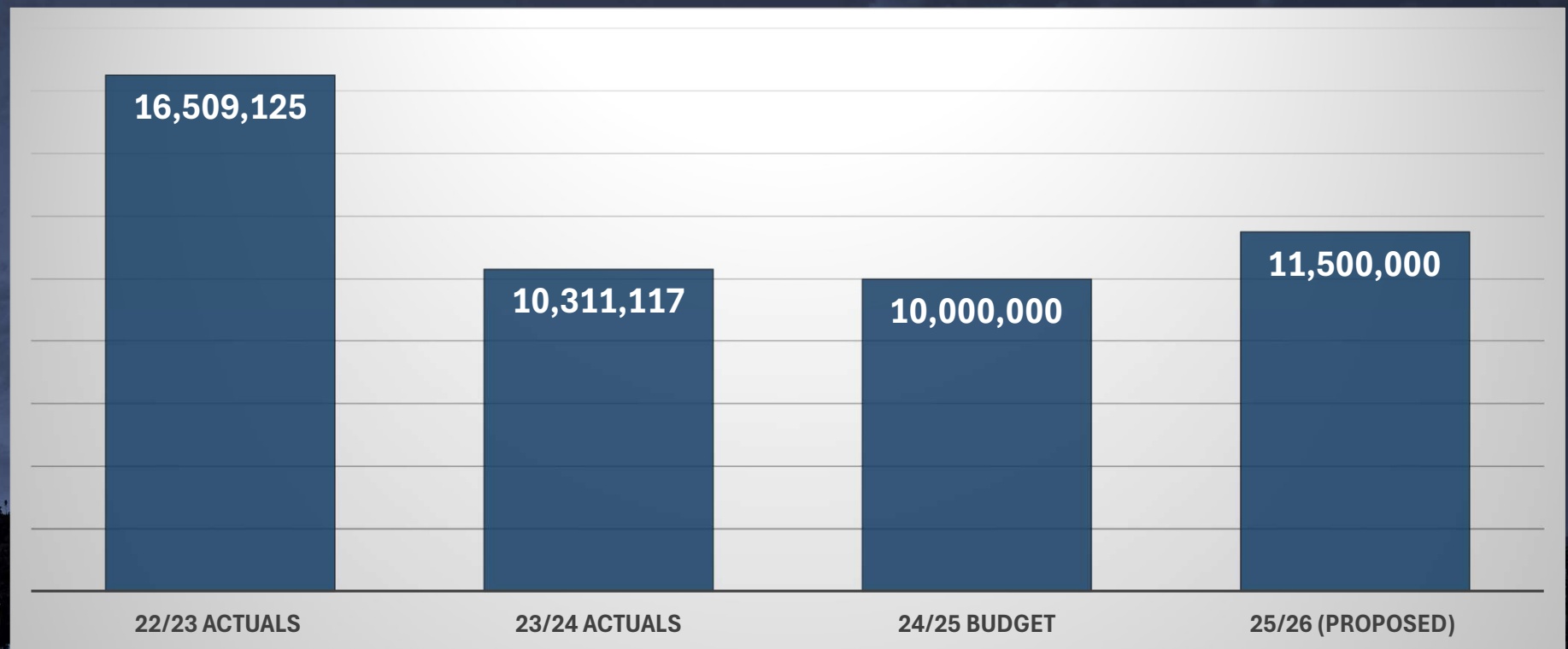
Financial Highlights: Transaction User Tax



Measure K*



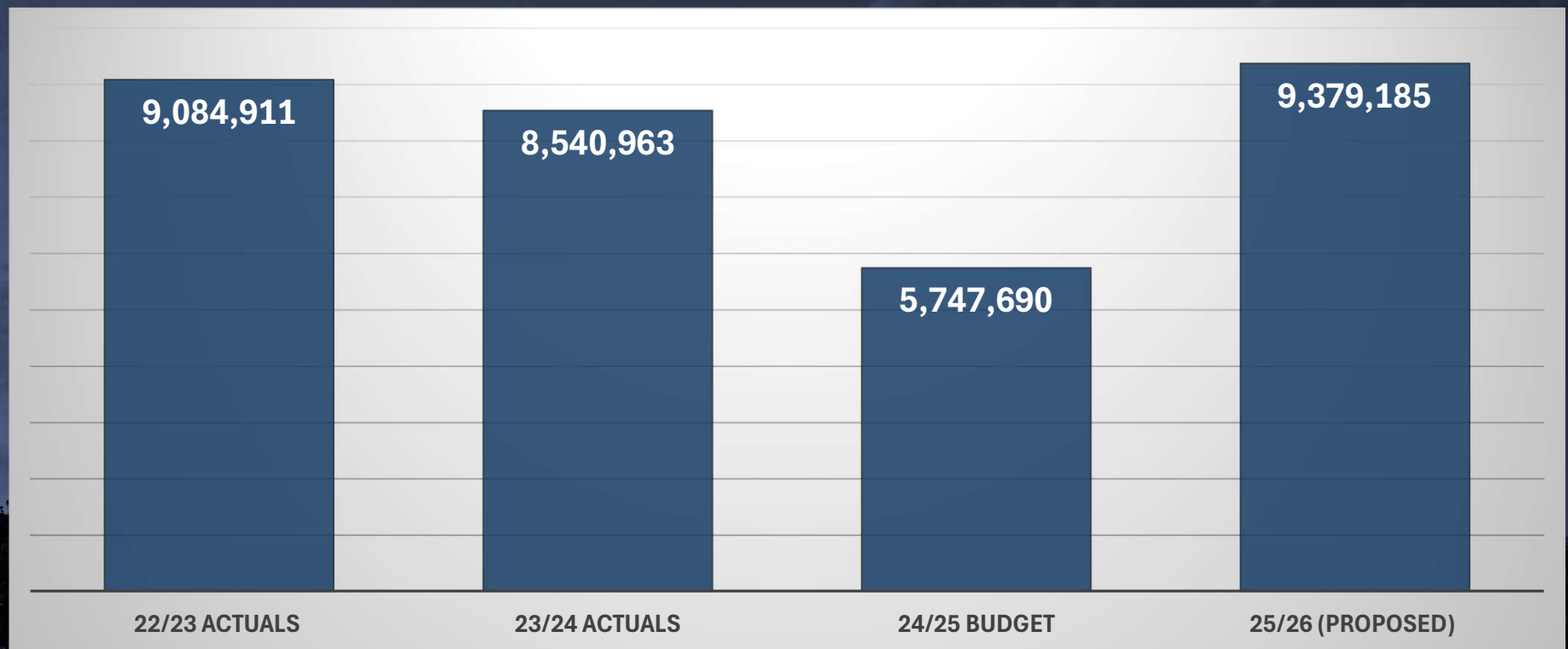
Financial Highlights: Utility Users Tax



Measure R*



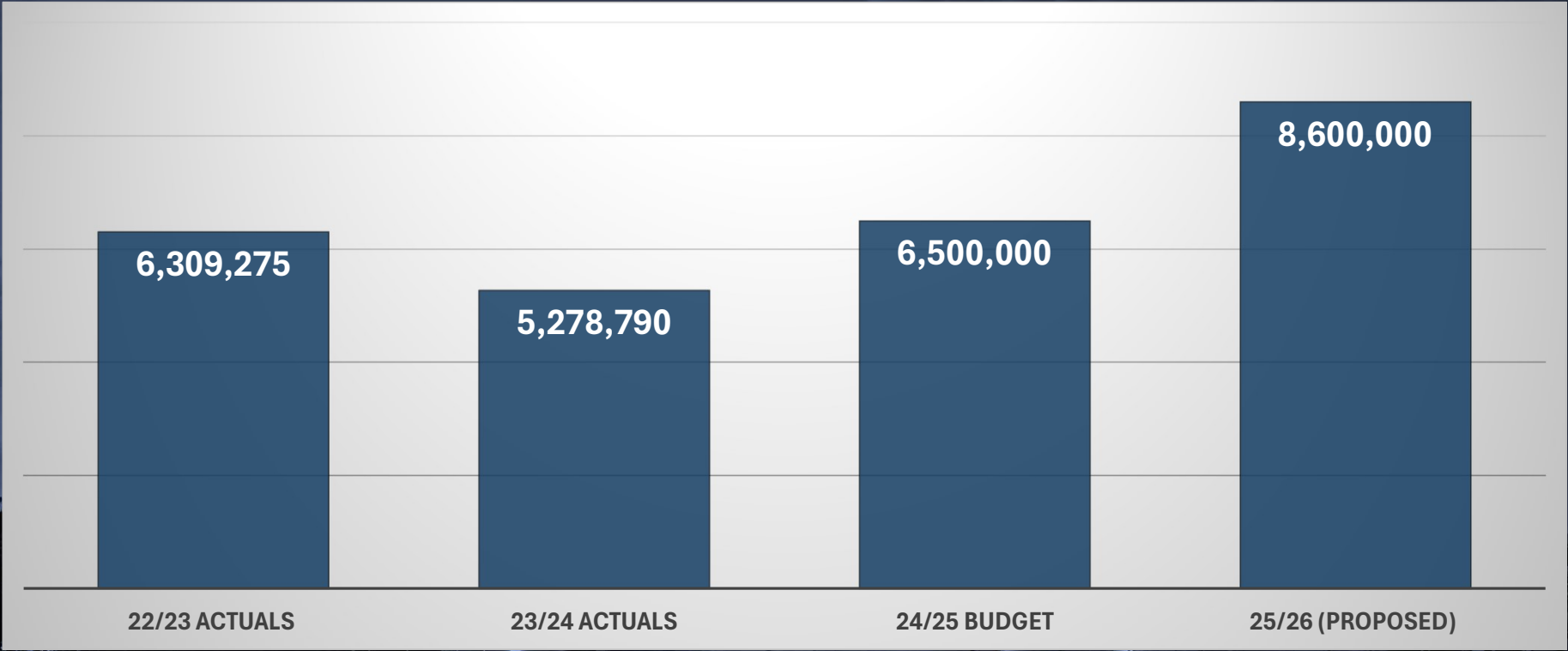
Financial Highlights: Licenses and Permits



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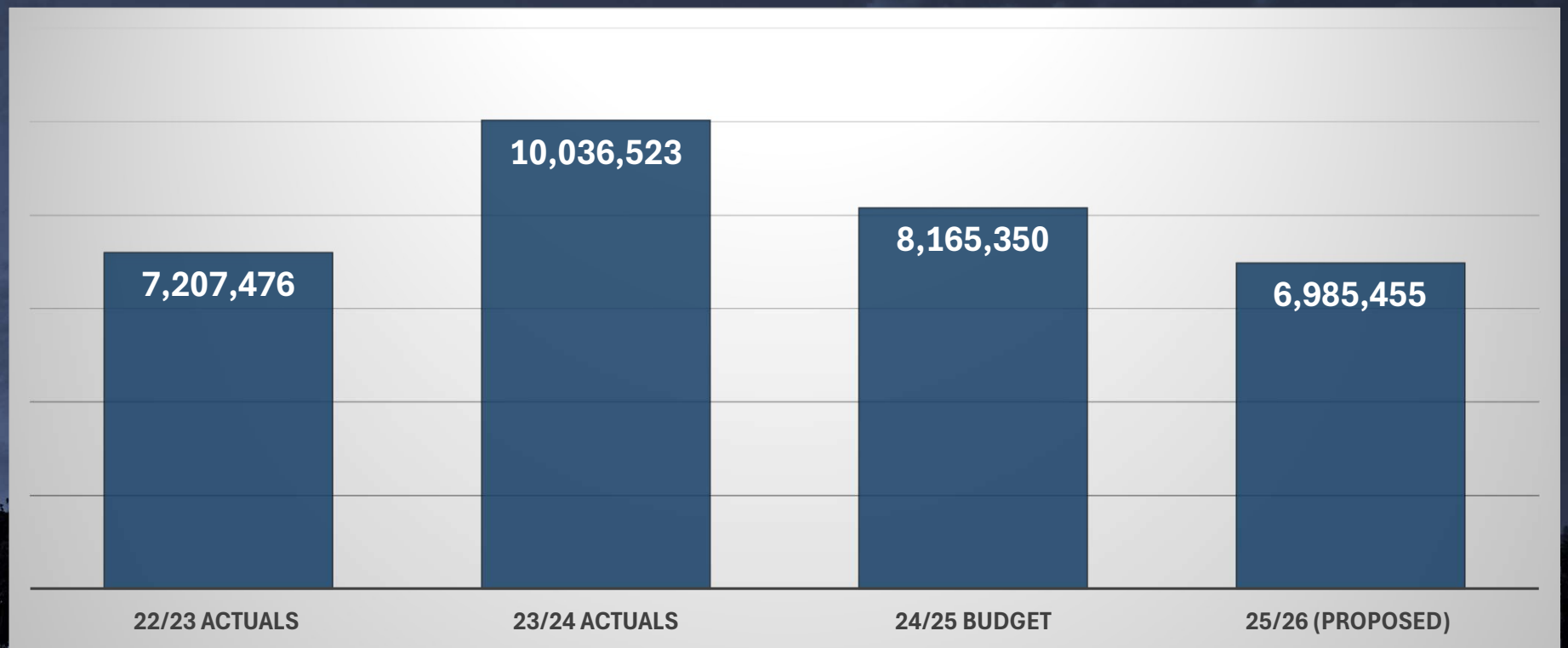
Financial Highlights: Oil Business Tax



Measure C*

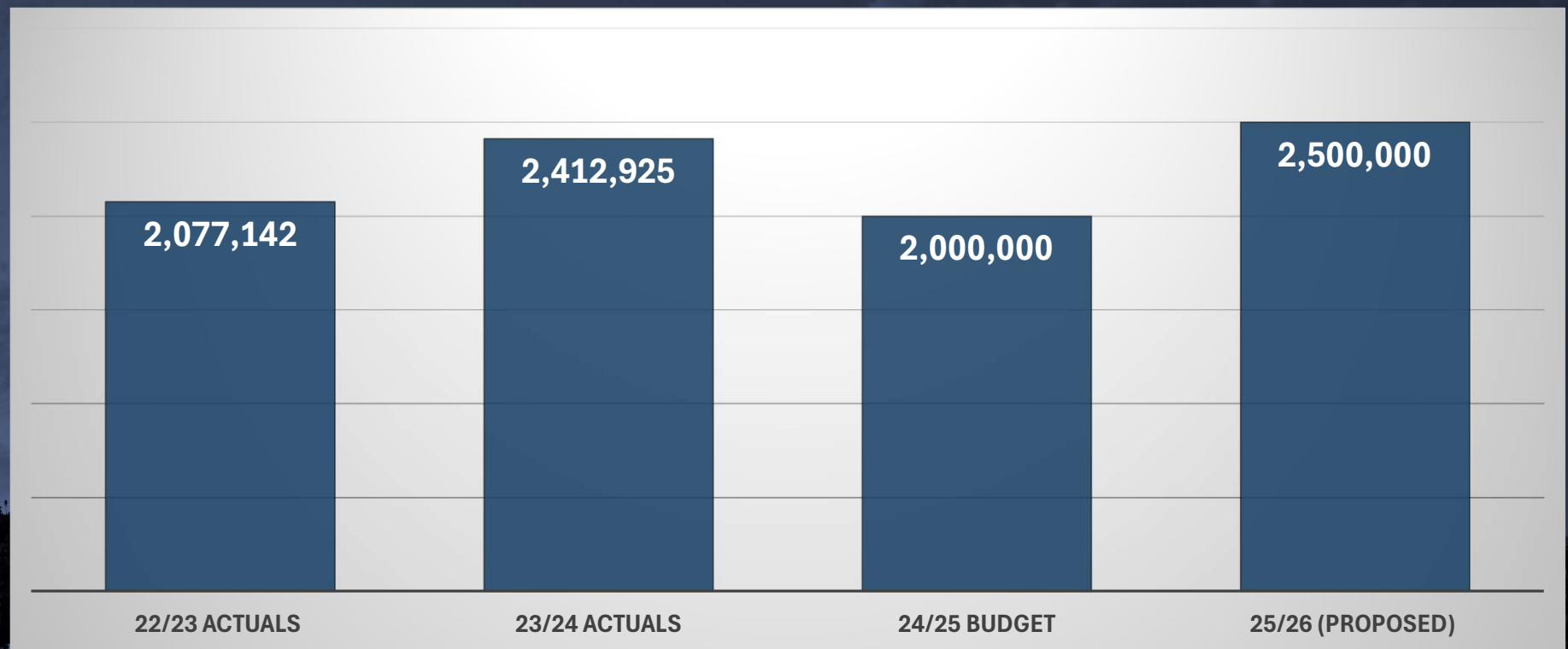


Financial Highlights: Fines and Fees



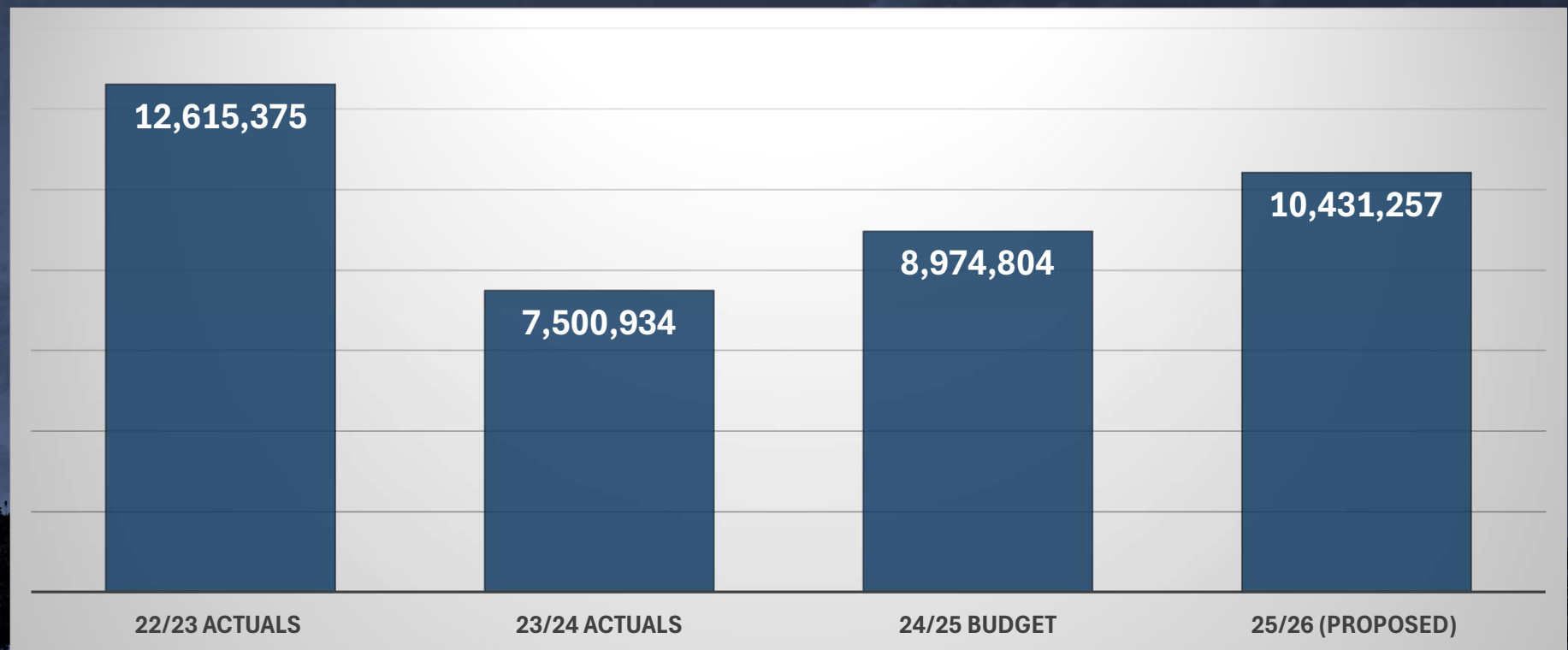


Financial Highlights: Transient Occupancy Tax





Financial Highlights: Miscellaneous Revenues





FY 2025/2026 Proposed City Expenditure

Department	FY 24/25 Revised Budget	FY 25/26 Budget Workshop 1	FY 25/26 Proposed Budget	Department Changes	Percent +/-
City Council	1,130,043	1,242,058	924,898	-317,160	-18%
City Attorney Legal Services	3,940,000	3,900,000	3,900,000	-	-1%
City Clerk	1,783,072	1,712,550	1,712,550	-	-4%
City Treasurer	891,034	1,040,083	1,040,083	-	17%
City Manager	6,681,091	7,599,256	7,835,385	236,129	17%
I.S.P.M	3,341,649	3,869,223	3,900,723	31,500	17%
IT & Security	5,921,370	5,868,083	5,868,083	-	-1%
Public Safety	33,917,054	35,684,549	35,420,348	-264,200	4%
Finance	5,689,392	6,280,892	6,249,392	-31,500	10%
Human Resources	2,538,324	2,866,161	3,082,778	216,617	21%
Community Development	13,491,695	10,236,827	10,236,827	-	-24%
Public Works	24,860,641	33,963,936	33,963,936	-	37%
Community Services	25,725,589	26,325,594	26,325,594	-	2%
NonDepartmental	15,189,515	14,324,381	14,324,381	-	-6%
Totals	145,100,468	154,913,593	154,784,978	-128,614	7%



Budget Changes from Budget Workshop 1

- City Council
 - Reallocated all employee salaries and benefits, excluding Council Members, to the City Manager's Office
- City Manager's Office
 - Received employee salary allocation from City Council
 - Reallocated a portion of the Housing Analyst Salary to be funded through the CDBG fund
 - Transferred salary and benefits for an Administrative Intern III to Human Resources Department



Budget Changes from Budget Workshop 1

- ISPM
 - Received funding for receptionist salary and benefits transferred from the Finance Department
- Public Safety
 - Initially projected a 5% increase for the Sheriff's Contract; the finalized increase was 4.37%
- Finance
 - Transferred budget for receptionist salary and benefits to ISPM



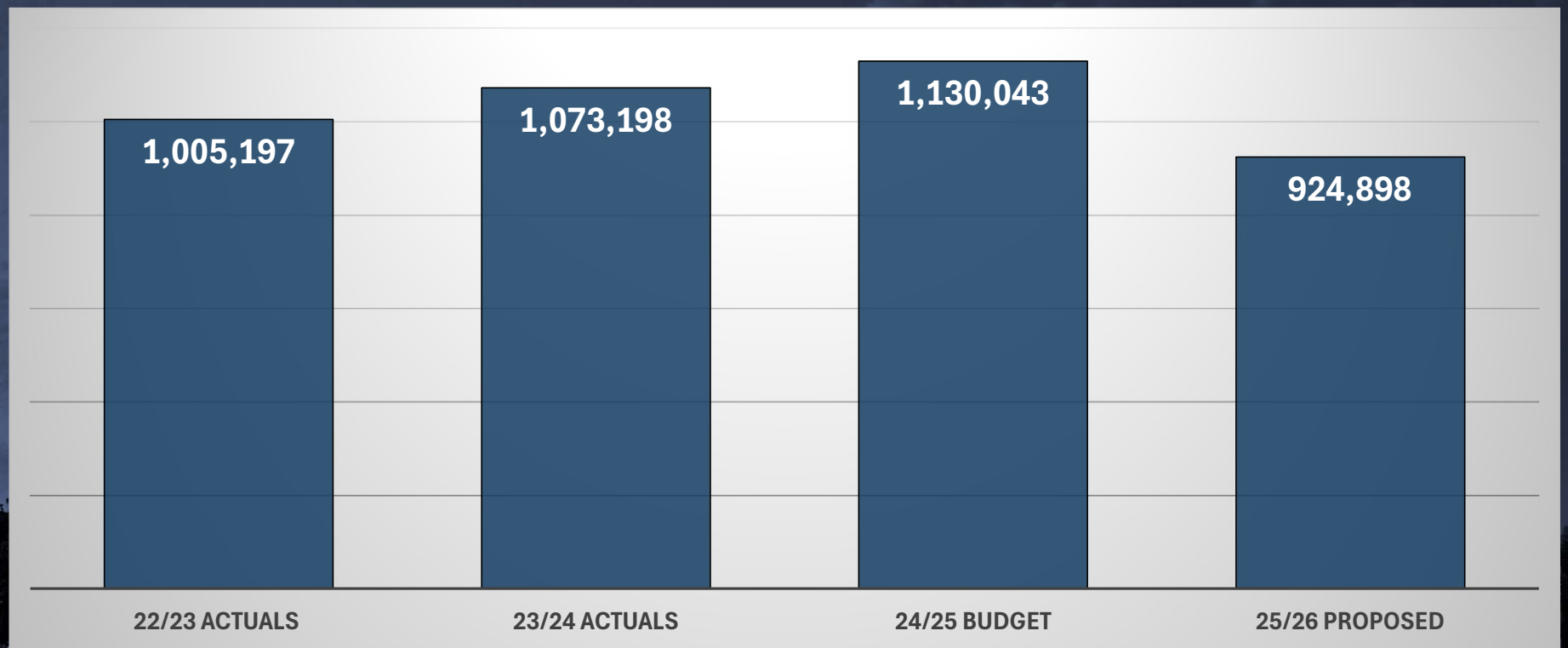
Budget Changes from Budget Workshop 1

- Human Resources
 - Secured additional funding added for a new full-time position – Senior Human Resource Analyst
 - Received budget allocation from Risk Management to support an Admin Intern III position





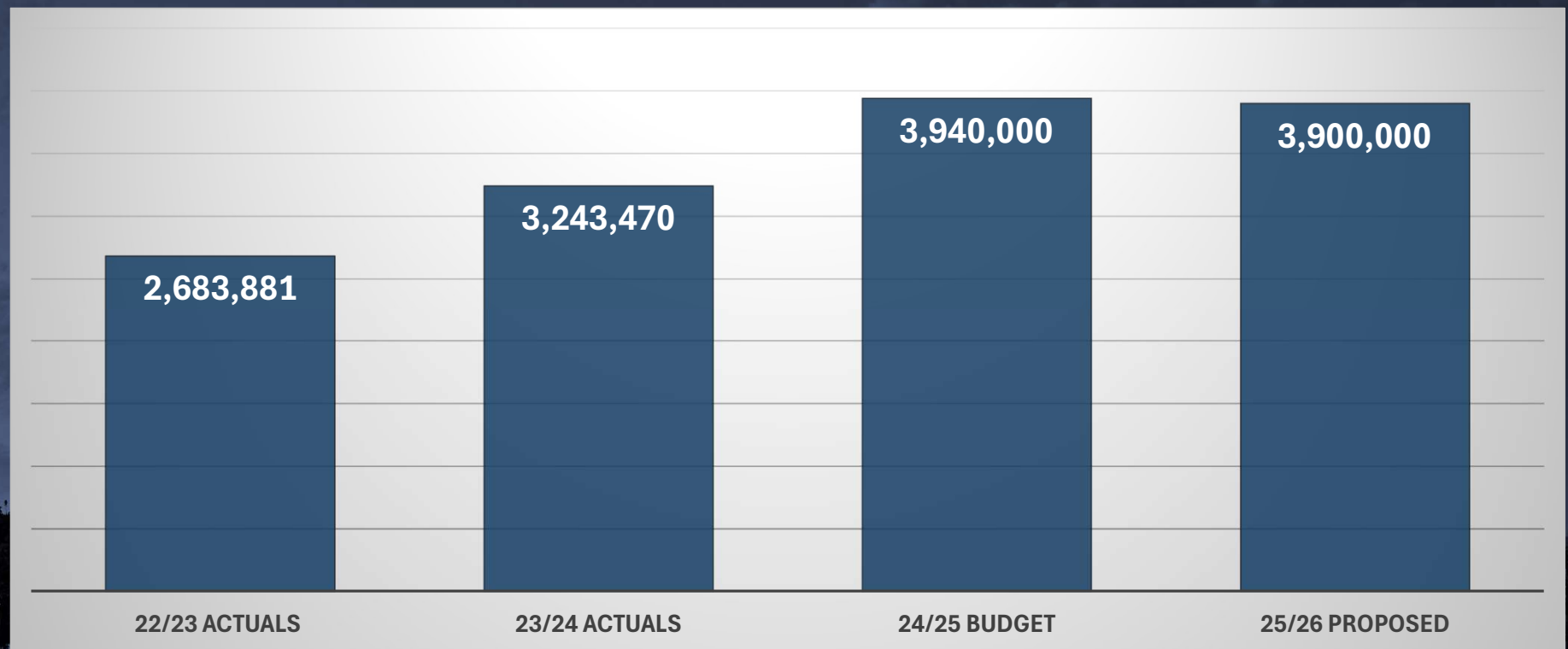
Financial Highlights: City Council



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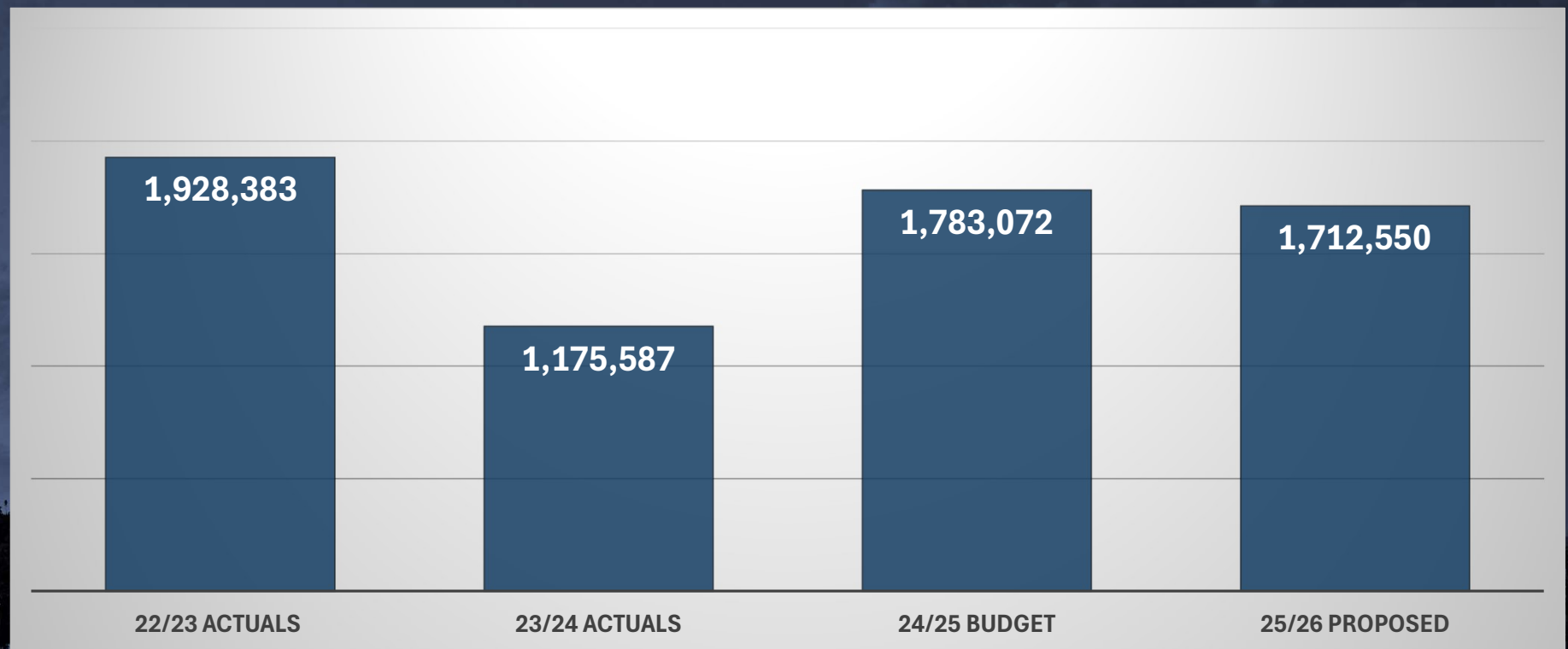
Financial Highlights: City Attorney Legal Services



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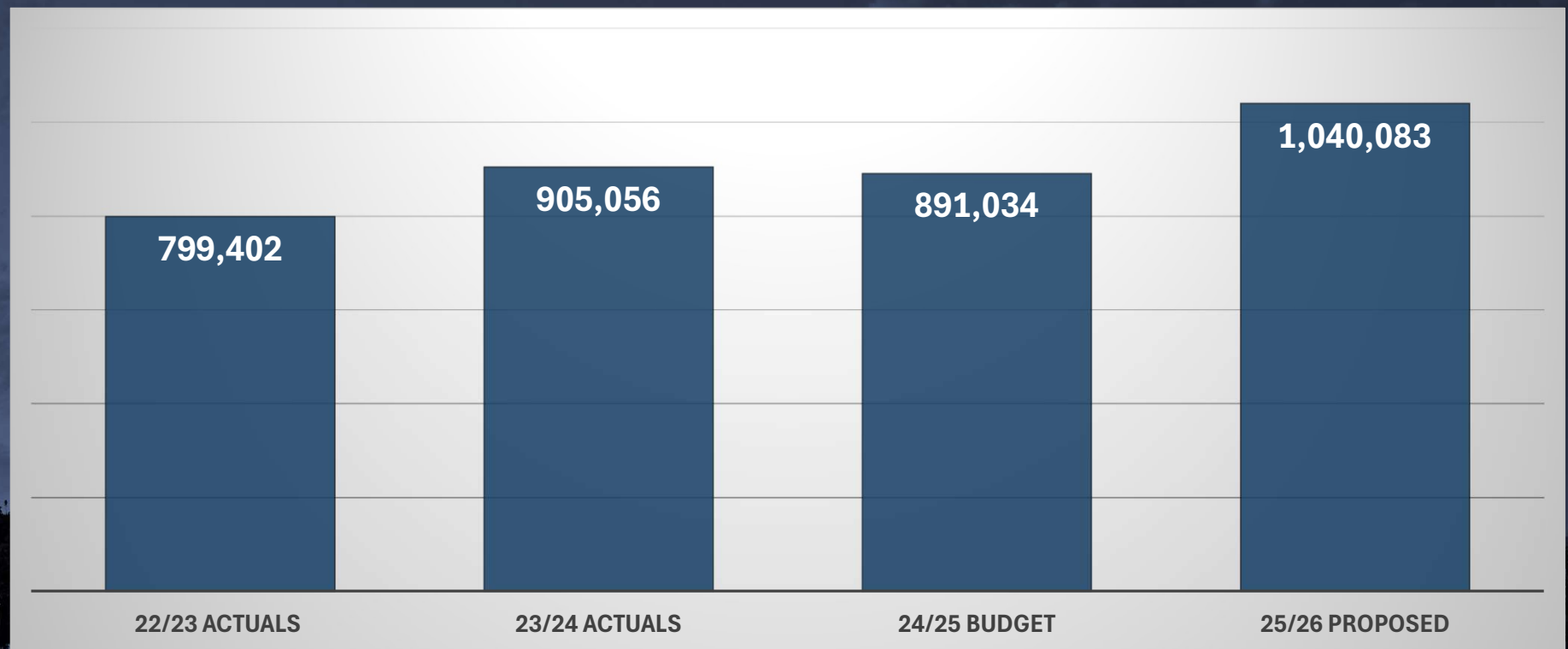
Financial Highlights: City Clerk



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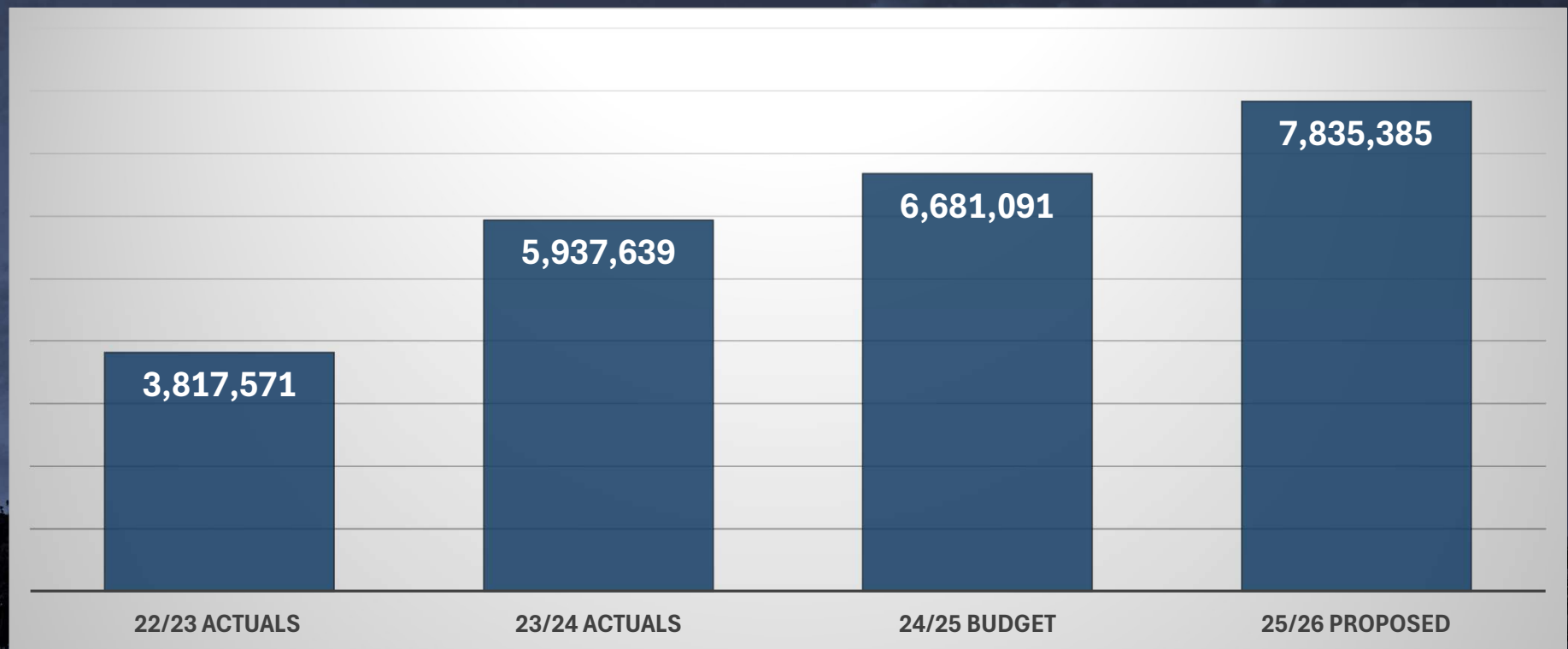
Financial Highlights: City Treasury



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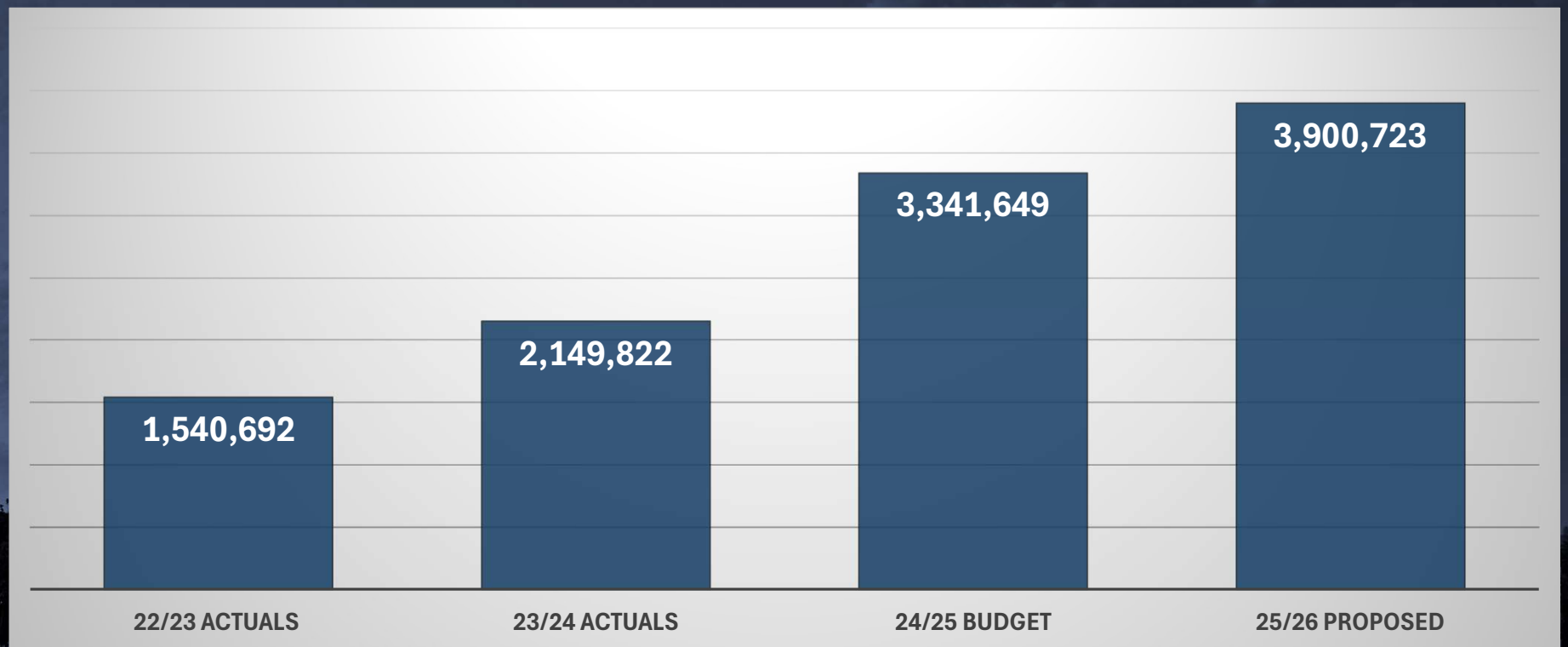
Financial Highlights: City Manager



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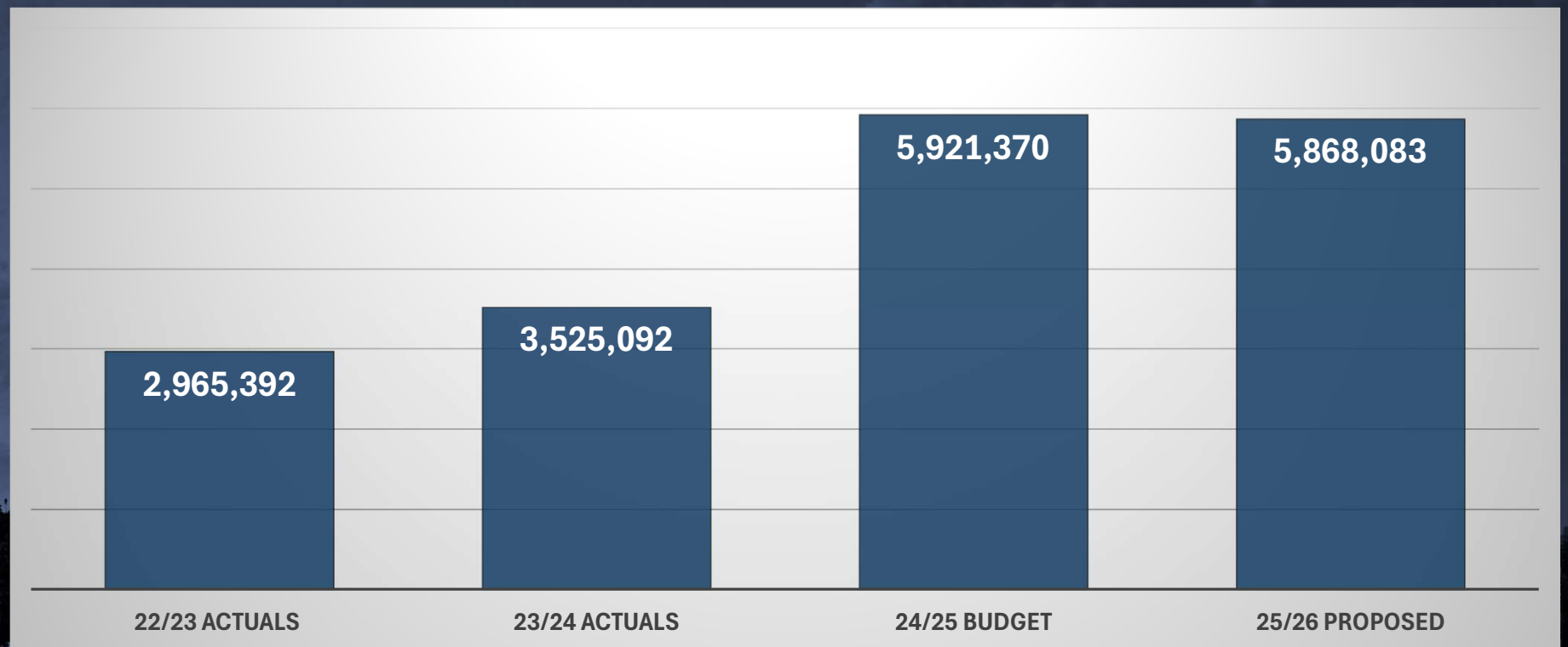
Financial Highlights: I.S.P.M.



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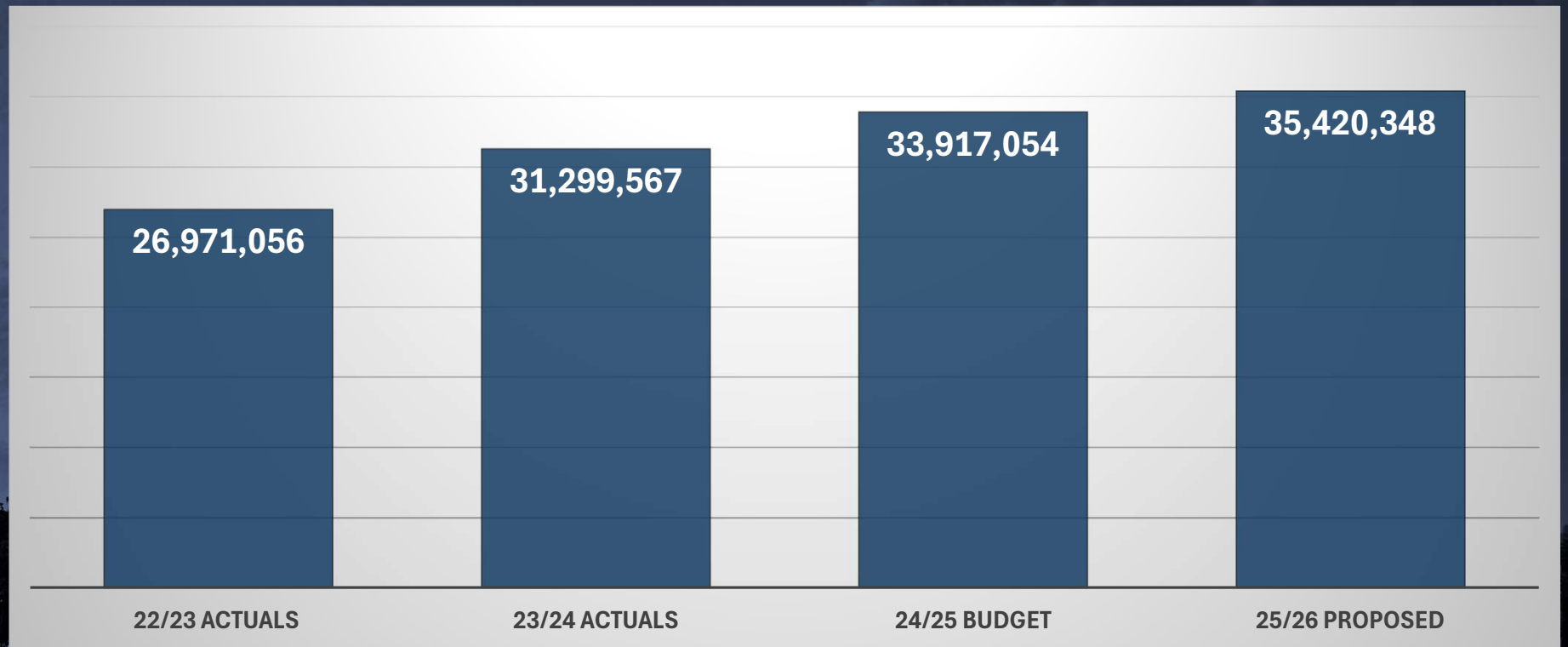
Financial Highlights: IT & Security



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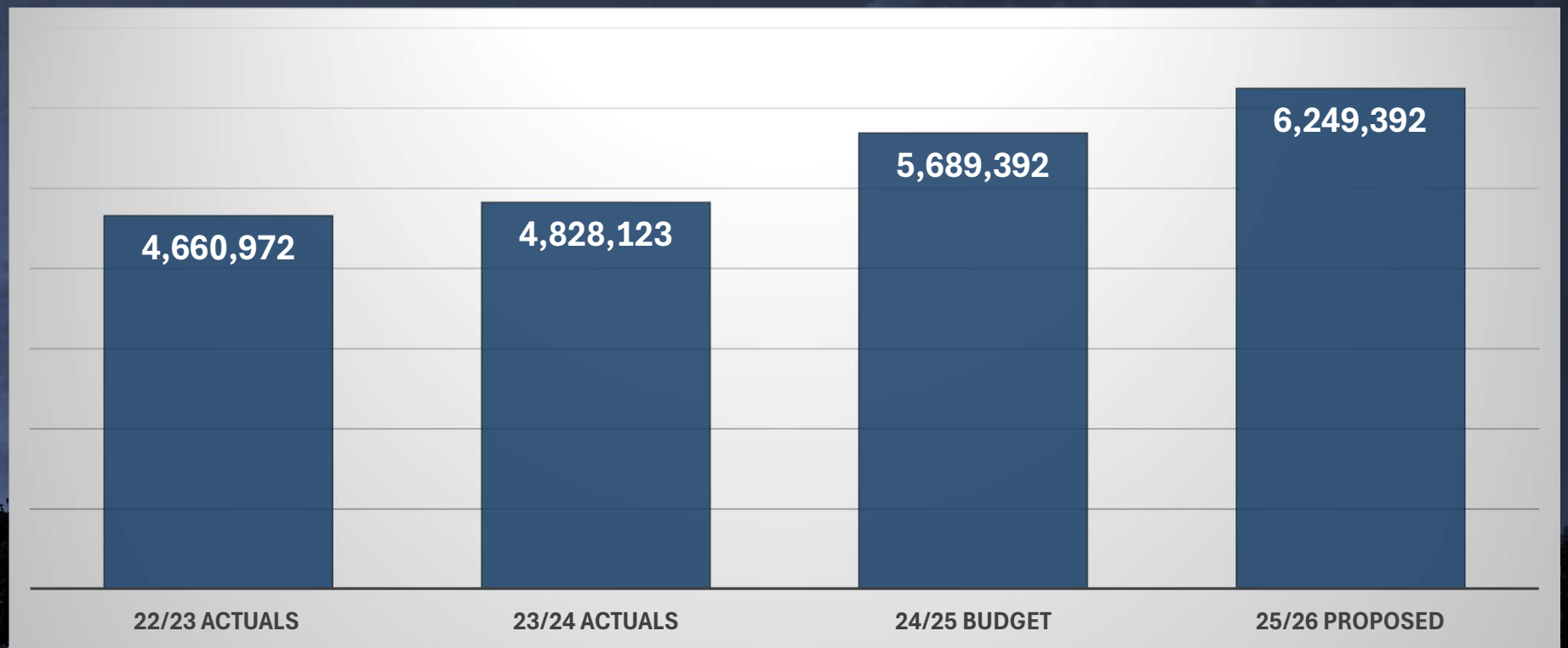
Financial Highlights: Public Safety



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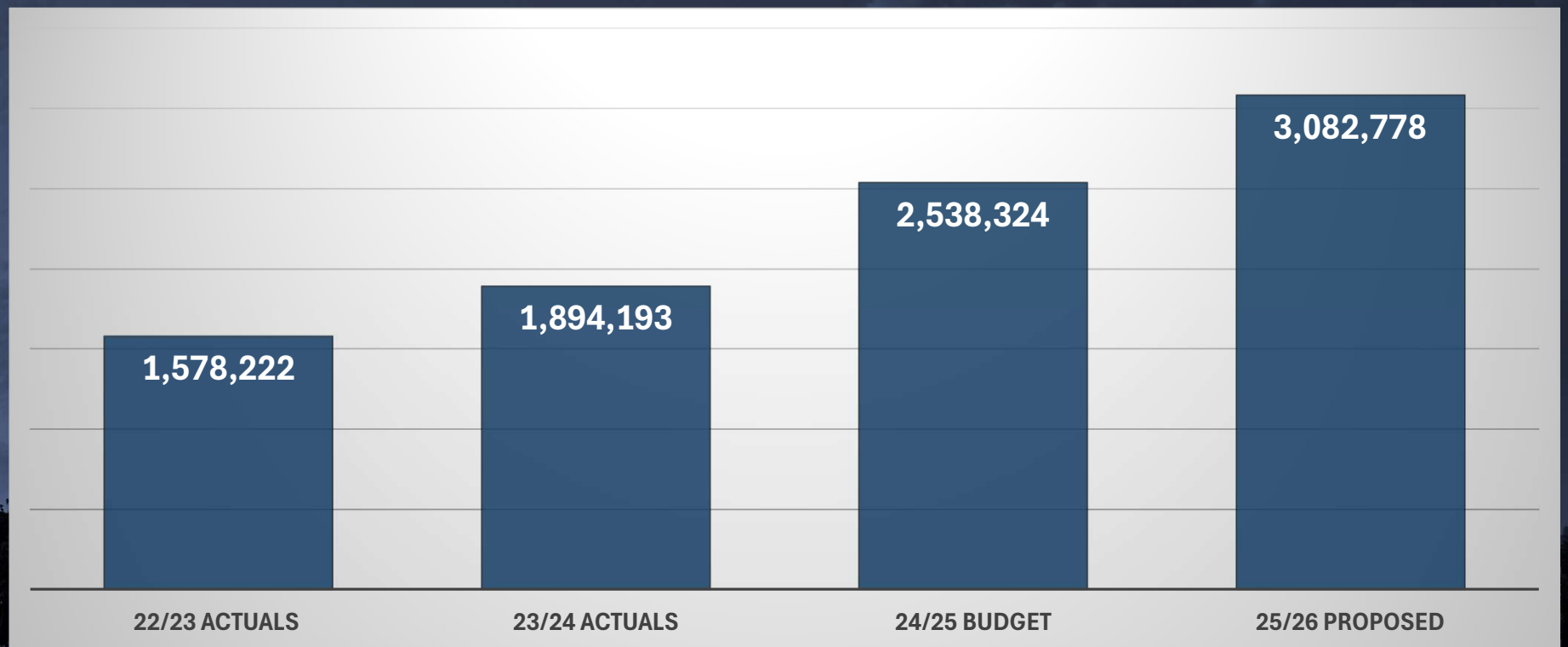
Financial Highlights: Finance



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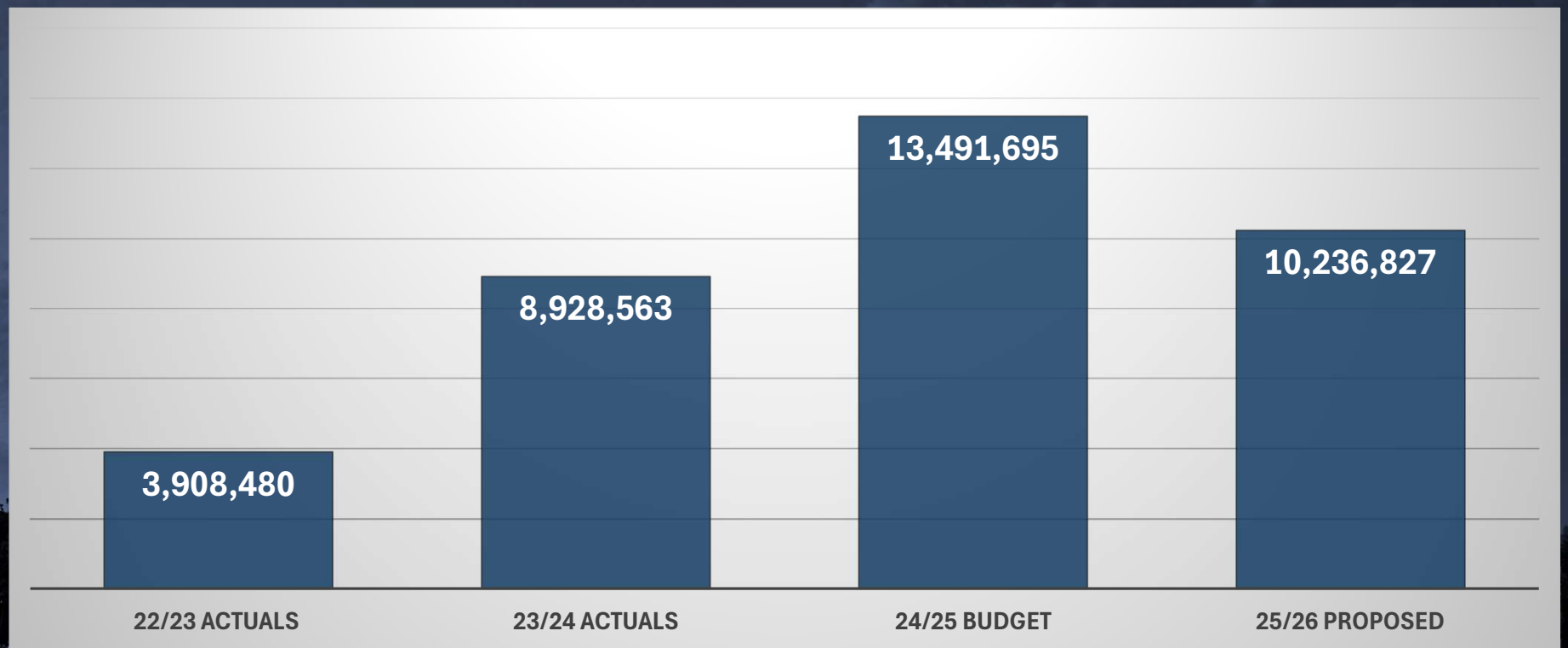
Financial Highlights: Human Resources



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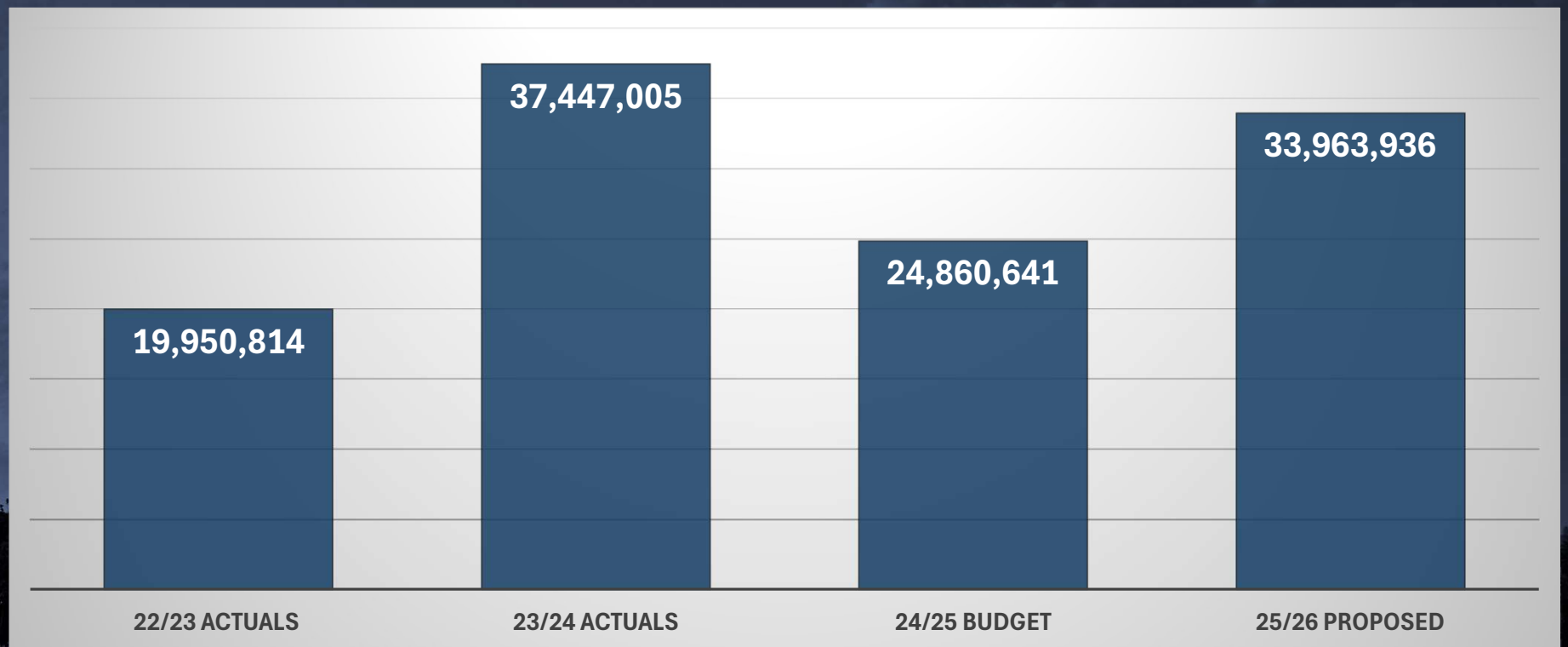
Financial Highlights: Community Development



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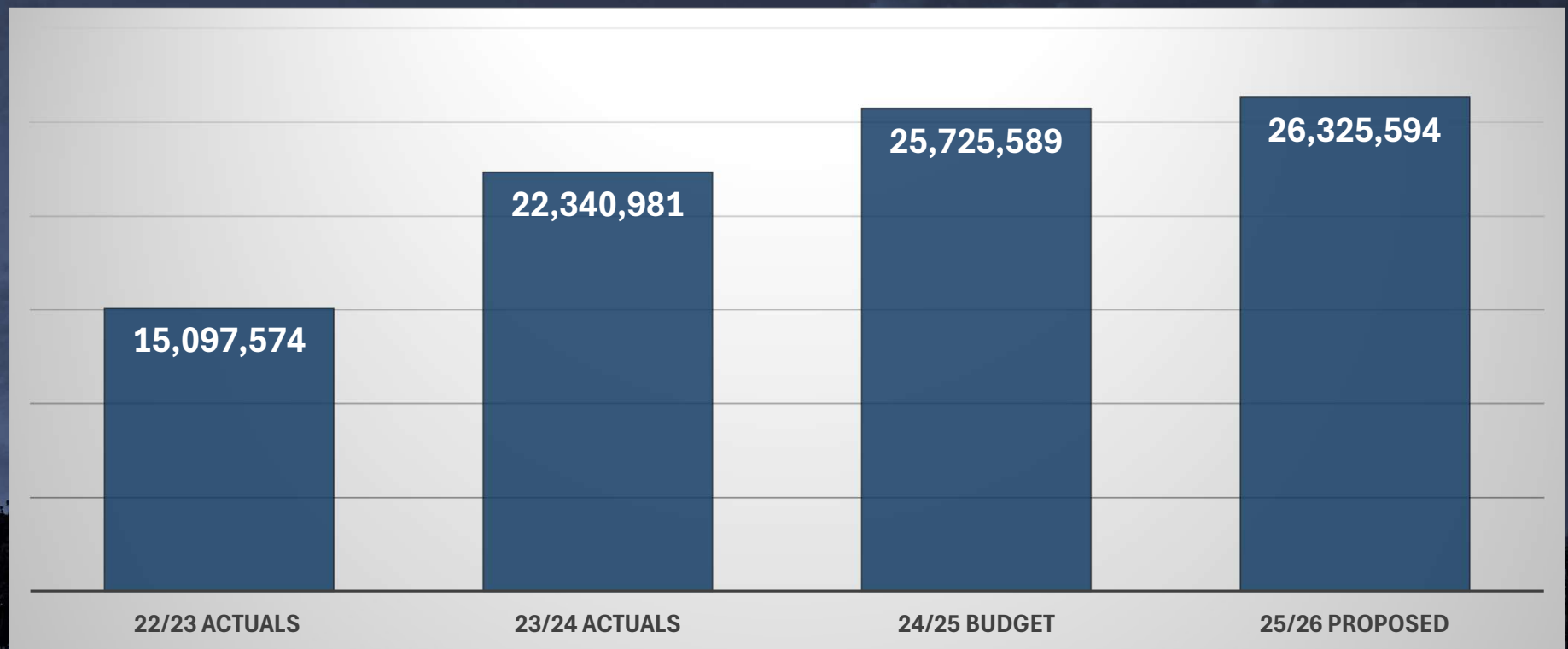
Financial Highlights: Public Works



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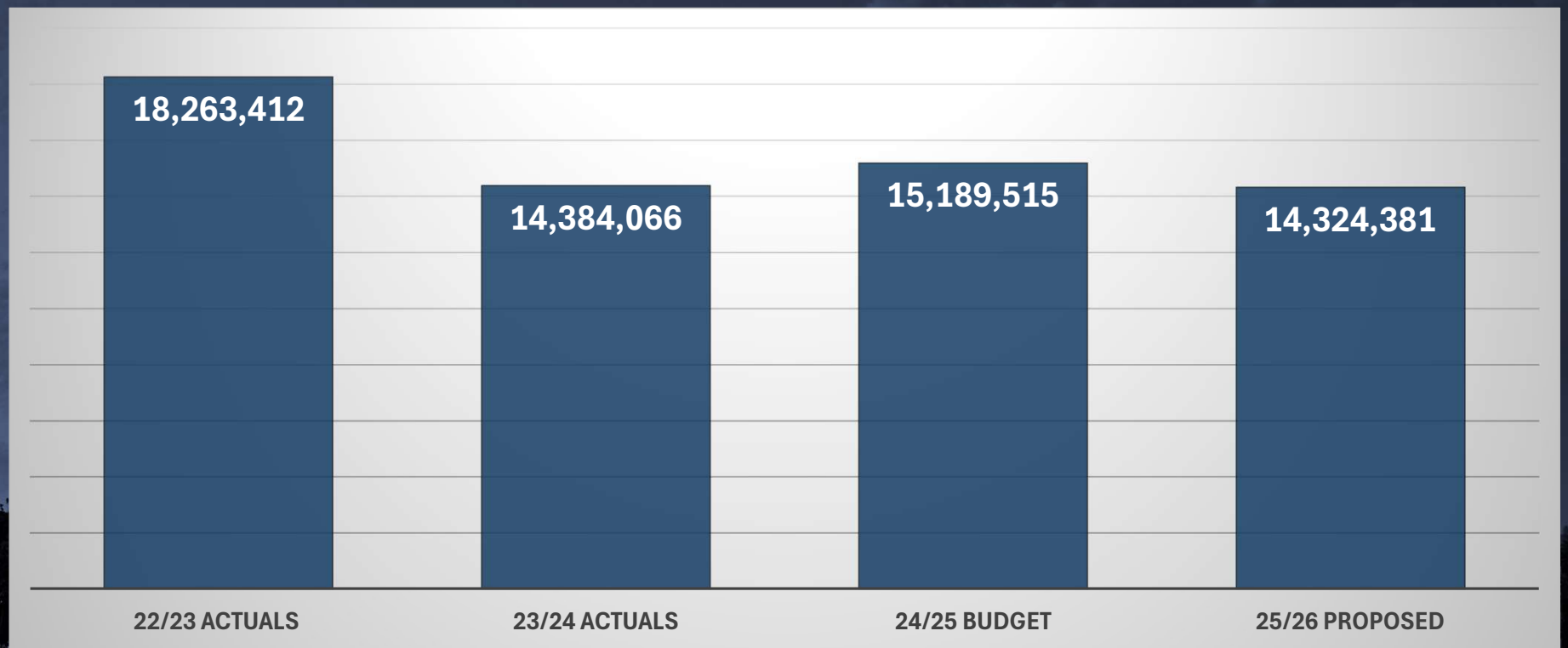
Financial Highlights: Community Services



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Financial Highlights: Non-Departmental





FY 2025/2026 Proposed Salaries and Benefits

Department	Budget Workshop 1 FTE Count	FY 25/26 Proposed FTE Count	Proposed FY 25/26
City Council	5	5	676,698
City Clerk	6	6	1,023,450
City Treasury	5	5	911,412
City Manager	23	23	4,088,435
I.S.P.M	12	12	2,420,573
IT & Security	15	17	3,222,006
Public Safety	30	31	4,484,910
Finance	34	34	5,260,142
Human Resources	12	13	2,494,678
Community Development	19	19	2,793,617
Public Works	125	125	16,728,964
Community Services	102	102	19,054,631
Totals	388	392	63,159,516



FY 2025/2026 Forecasted Vacancy Rate

Department	FTE Count	FTE Filled	Vacancy	Vacancy Rate
City Council	5	5	-	-
City Clerk	6	6	-	-
City Treasury	5	5	-	-
City Manager	23	23	-	-
I.S.P.M	12	9	3	25%
IT & Security	17	15	2	12%
Public Safety	31	27	4	13%
Finance	34	30	4	12%
Human Resources	13	12	1	8%
Community Development	19	16	3	16%
Public Works	125	101	24	19%
Community Services	102	95	7	7%
Totals	392	344	48	12%



FY 2025/2026 Proposed Request

- ISPM
 - Proposing the establishment of a new division titled Multimedia
 - Requesting two new positions for the Multimedia Division: Multimedia Manager and Multimedia Analyst; funding included in the Budget Workshop
 - Requesting a department name change to Innovation and Sustainability
- Information Technology and Security
 - Proposing the establishment of a new division titled the Data & Digital Intelligence Division
 - Requesting two new employees: Data & Digital Intelligence Officer and Systems Analyst
 - Budget impact is neutral due to a reduction in professional services



FY 2025/2026 Proposed Request

- Public Safety
 - Requesting one additional full-time position: Public Safety Specialist
 - Budget-neutral request, achieved through reductions in part-time staffing and decreased Operations & Maintenance (O&M) expenditures
- Human Resources
 - Proposing the addition of one Senior Human Resources Analyst position
 - Total Compensation – 201,617



FY 2025/2026 Proposed Special Event Budget

Special Event	Estimated Attendance	FY 2023/24 Actuals	FY 2024/25 Actuals	FY 2024/25 Revenues	FY 2025/26 Proposed Budget (Direct Cost)	Total Indirect Cost	Event Total Cost
Jazz Festival	4,000	87,146	78,565	52,835	88,561	19,407	107,968
Country Western Fair	2,000	21,577	28,099	2,015	41,000	13,712	64,712
Winterfest	3,000	23,450	20,623	-	42,568	4,362	56,930
Cinco de Mayo	4,000	48,355	47,089	3,339	64,533	18,771	88,550
FamFest	3,000	95,311	75,389	18,282	72,105	14,474	86,579
Philippine Independence Day*	4,000	81,282	81,282	47,531	81,282	23,776	105,058
Juneteenth*	2,500	64,496	64,496	3,372	68,420	19,020	87,440
Samoa Heritage Day*	2,000	105,212	105,212	81,443	66,411	14,278	80,689
Totals	24,500	526,829	500,755	208,817	550,126	127,800	677,926



Questions?





THANK YOU

City of Carson - Finance Department