

ADOPTED BUDGET

City of Carson, California

2026-2027



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Carson
California

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Carson, California for its annual Budget for the fiscal year beginning July 1st, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of July 1st, 2025 through June 30th, 2026 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Introduction

Elected Officials



Lula Davis-Holmes
Mayor



Cedric L. Hicks, Sr.
Mayor Pro Tempore
District 3



Dr. Jawane Hilton
Council Member
District 1



Jim Dear
Council Member
District 2



Arleen Bocatija Rojas
Council Member
District 4



Monica Cooper
City Treasurer



Dr. Khaleah Bradshaw
City Clerk

Executive Team



David C. Roberts, Jr.
City Manager



Robert Lennox, ED.D
Assistant City Manager



Armine Chaparyan
Deputy City Manager



Thomas Toman
Deputy City Manager



Sunny Soltani
City Attorney



John Raymond
Executive Director



William Jefferson
Director of Finance



Gary Carter
Director of Information Technology and Security



Nora Garcia
Director of Public Safety & Emergency Management



Dr. Arlington C. Rodgers Jr
Director of Public Works



Nathan Freeman
Director of Community & Economic Development



Michael Whittiker
Director of Community Services /Recreation/Park Maintenance

Vacant
Director of Human Resources & Risk Management



Michael George
Government Affairs Officer



Reata Kulcsar
Energy and Sustainability Officer

SUBMITTED BY

City Manager - David C Roberts Jr

PREPARED BY

Director of Finance - William Jefferson
Accountant II (Budget) - Ashton Watts

COLLABORATED WITH

All City Department Directors and Leaders
Department Budgetary Personnel

City Manager's Transmittal Letter



Transmittal Letter

July 1, 2026

Dear Mayor Lula-Davis Holmes and Members of the City Council:



David C. Roberts Jr.
City Manager

I am pleased to submit the City of Carson's Fiscal Year 2026–2027 Adopted Budget. The annual budget serves as the City's foundation for financial planning and allows the City Council to prioritize expenditures in alignment with core community values and set its policy for the direction and operations of the City as we support our residents and businesses. The adopted budget for Fiscal Year 2026–2027 consists of the Operating Budget, the Capital Improvement Project (CIP) Budget, appropriations for debt service, and other uses. In accordance with the City Charter, I present the City of Carson's Fiscal Year 2026–2027 Operating and Capital Budget and Fiscal Year 2026–2031 CIP Plan for adoption.

The general fund operating budget for Fiscal Year 2026–2027 totals $156.73 million including a Special Event transfer of $630,126, while the capital budget totals $147.9 million for the same fiscal year and $367.3 million over the full five-year Capital Improvement Program (CIP).

The Fiscal Year 2026–2027 budget addresses the City Council's strategic priorities and policy direction on fiscal sustainability by adopting a structurally balanced budget for the sixth year in a row, in which our recurring expenditures do not exceed our recurring revenues.

The consideration and adoption of the City's budget is one of the most important actions that the City Council takes. The budget determines the services the City provides to the community, the staffing of the organization, and sets the amounts of funds spent in any given fiscal year. The City Council has a history of taking intentional, proactive, and strategic steps to ensure long-term needs, and maintaining at least a 20 percent General Fund reserve level. In addition, for the sixth year in a row, it will be possible for the proposed Fiscal Year 2026–2027 budget to be adopted as a structurally balanced budget where projected ongoing revenues are expected to balance the proposed operating expenditures. For that to occur moving into the future, we will need to continue to manage ongoing expenditures with an eye toward potential downward fluctuations in long term revenue.

As we chart the path forward through thoughtful planning, strategic investment, and a shared vision for a thriving future, we look ahead with optimism and purpose to the continued success and enduring growth of the City of Carson.

Mayor and City Council's Initiatives

The five initiatives of the City Council are:

- Economic Development
- Infrastructure
- Commitment to Youth
- Technology
- Quality of Life and Public Safety

Each Department's section in this budget document includes its accomplishments from the past fiscal year as well as its goals for the upcoming fiscal year. These Departmental goals and accomplishments are aligned with the broader objective of advancing these five City initiatives. The budget and its process serve as key tools to support the Departments in achieving these goals and ensuring that the needs of the City of Carson are met.

Key accomplishments from the past fiscal year reflect the City's continued commitment to innovation, fiscal stewardship, sustainability, infrastructure investment, and quality of life. Among these accomplishments, the City broke ground on its next-generation, City-owned fiber optic network; celebrated the grand opening of our new, state-of-the-art amphitheater; earned first place in the state and a top-two national ranking in the annual Digital Cities Survey, recognizing the smartest and most innovative cities in the country; was recognized as a Top Benefits organization by MPloyer; received the Platinum Level Award through the South Bay Energy and Climate Recognition Program for leadership in energy efficiency and sustainability; and celebrated the grand reopening of the renovated Foisia Park stage.

The City also achieved the Distinguished Budget Presentation Award from the Government Finance Officers Association; received the Best in Class Award for Zero Emission Vehicle Readiness from the California New Motor Vehicle Board; earned the prestigious 2026 Leading Public Fleet Award; and received the Blue Pencil Gold Screen Award from the National Association of Government Communicators, the first time in the City's history that Carson has received this distinction.

Despite significant fiscal challenges and budget constraints at the state and national levels, the City continued to strengthen its financial position and secure resources for the community. The City successfully negotiated and executed a tax payment and settlement agreement with Marathon Petroleum Company that is expected to result in total payments of at least $370 million to the City over the next 15 years. This agreement represents a significant achievement in fiscal stewardship and provides the City with an important source of long-term financial stability to support essential services, infrastructure, and strategic investments in the Carson community.

The City also secured millions of dollars in grants and legislative earmark commitments that will directly benefit Carson residents, continued investments in street paving and infrastructure, launched the Carson Experience initiative in preparation for the City's 60th Anniversary and our role as a major Venue City for the 2028 Olympic and Paralympic Games, and successfully adopted a balanced budget for the sixth consecutive year. I was also deeply honored to be recognized by Gov Business Review as a Top 10 City Manager and as the nationwide City Manager of the Year for 2026. I am grateful to the City Council for its

continued confidence, leadership, and support, which enables our dedicated team to carry out the City's priorities and deliver results for the community.

While these recognitions are meaningful, our greatest measure of success is the progress we make for the residents we serve. These accomplishments are the result of the collective efforts of the City Council, our dedicated employees, community partners, and, most importantly, the residents of the City of Carson. Together, we remain focused on maintaining the City's strong fiscal foundation while making strategic investments that enhance our community, strengthen our infrastructure, and position Carson for continued success.

Looking ahead to Fiscal Year 2026–2027, the City has outlined a number of strategic goals, which are outlined through the Departmental narratives in this budget book. Special focus will be placed on continuing preparations for the 2028 Games, continuing to establish the City of Carson high-speed fiber optic network which will be transformative for Carson, and developing the Carson Civic Center Redevelopment Plan, which is envisioned to provide amenities such as a five-star resort, performing arts theater, potential multi-family housing, interactive museum, teen/innovation center, remodeling of the existing events center, and new City Hall structure with retail opportunities. Additionally, the city will continue to focus on enhancing our existing infrastructure, including but not limited to, parks, streets, and the overall look and feel of the city for the benefit of our constituents.

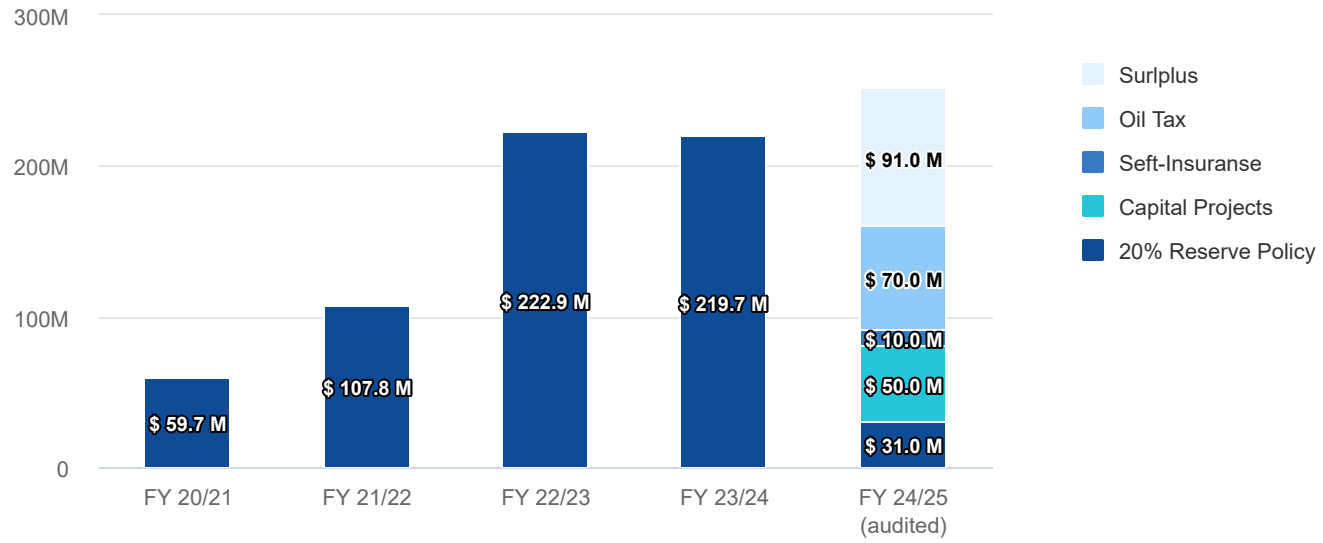
Budget Highlights

Introduction

The city has strived to maintain its strong general fund balance and ensure another year of a balanced budget. Through these efforts the city can fulfill its promise of fiscal responsibility while ensuring proper and sound allocation of city funds to city needs.

General Fund Reserve

The audited General Fund Reserve at the end of fiscal year 24/25 is currently $252.7 million. The City of Carson is looking forward to continuing to hold a strong general fund reserve. The general reserve requirement set by the City Council is 20% and is utilized in case of critical emergencies with the goal of assisting the city when needed. As the current year's operating budget is projected to be balanced, it is not anticipated to increase or decrease the General Fund reserve. However, the $30 million allocation for Capital Improvement Projects will be funded from the General Fund reserve, resulting in a corresponding $30 million reduction in the reserve balance.



General Fund Revenue

The adopted General Fund revenue budget for FY 2026-2027 is $156,933,084. These estimates are 1.1% higher than the projected $155,259,564 from the last fiscal year. The largest driver of the city's revenue continues to be sales tax which is estimated to be 25.7% of the total revenues collected by the city. The sales and property tax estimates are given to the city by the HDL consulting firm which uses econometric and historical data to accurately forecast the largest revenue drivers of the city.

Revenue Source	2025-26 Budget	2026-27 Budget	% difference
Revenue			
Charges for Services	$ 1,494,694	$ 1,955,526	30.8%
Fines and Fees	6,051,704	8,936,163	47.7%
Licenses and Permits	9,749,738	9,451,590	(3.1%)
Property Tax	25,594,667	26,320,406	2.8%
Sales Tax	39,149,000	40,344,641	3.1%

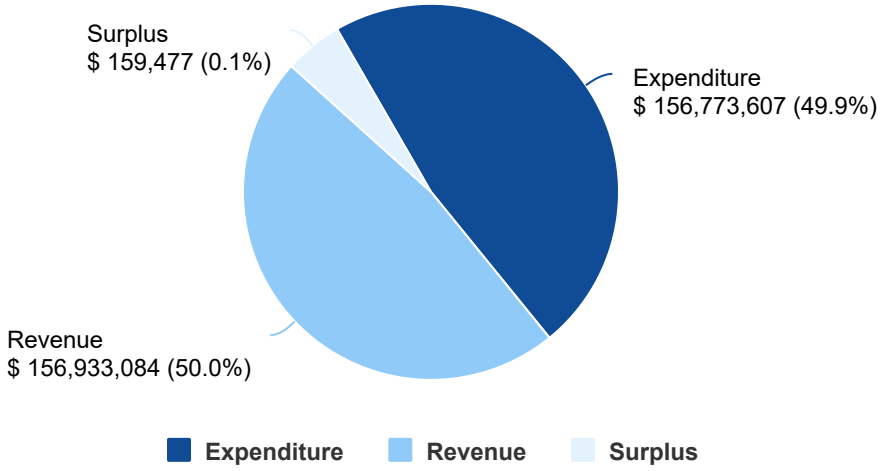
Revenue Source	2025-26 Budget	2026-27 Budget	% difference
Transactions and Use Tax (Measure K)	19,900,000	18,923,759	(4.9%)
Other Revenue	2,270,821	2,423,000	6.7%
Franchise Fees	21,180,000	16,821,000	(20.6%)
Utility Users Tax (Measure R)	11,500,000	12,000,000	4.3%
Intergovernmental Revenues	150,000	150,000	-%
Oil Business Tax (Measure C)	8,600,000	10,050,000	16.9%
Use of Money and Property	7,118,940	7,057,000	(0.9%)
Transient Occupancy Tax	2,500,000	2,500,000	-%
Total Revenue	**$ 155,259,564**	**$ 156,933,085**	**1.1%**

General Fund Expenditure

The adopted General Fund operational expenditure for FY 2026-2027 is $156,143,481 which results in a .87% increase in the expenditure budget over the prior fiscal year. The city has also budgeted a transfer of 630,126 to fund the city's nine planned Special Events. The FY 2026-2027 budget has included the costs of 14 new full-time positions to address critical needs in the City Manager's Office, Public Safety & Emergency Management, Human Resources & Risk Management, Community & Economic Development, Public Works, and Community Services/Recreation/Park Maintenance departments. The increase in adopted FTE's will mainly be utilized to prepare for the upcoming Olympics. Despite the increases in personnel costs the city has still adopted a structurally balanced budget and is estimating a surplus of $159,477 including all operational costs and the Special Events transfer out.

Department	2025-26 Budget	2026-27 Budget	% difference
Expense			
City Council	$ 924,898	$ 960,749	3.9%
City Attorney's Office	3,900,000	2,900,000	(25.6%)
City Clerk's Office	1,712,550	2,557,729	49.4%
City Treasurer's Office	1,040,083	988,809	(4.9%)
Community and Economic Development	11,267,943	10,376,477	(7.9%)
City Manager's Office	6,518,130	7,709,566	18.3%
Information Technology and Security	5,868,083	6,200,144	5.7%
Public Safety and Emergency Management	35,420,349	37,311,022	5.3%
Finance	6,249,392	6,674,228	6.8%
Human Resources and Risk Management	7,269,641	8,682,248	19.4%
Public Works	33,963,936	29,263,161	(13.8%)
Community Services/Recreation/Park Maintenance	26,325,594	28,689,200	9.0%
Non-Departmental	14,324,381	13,830,149	(3.5%)
Total Expense	**$ 154,784,980**	**$ 156,143,482**	**0.9%**

General Fund Surplus



Budget Value

The City of Carson's FY 2026–2027 Budget is more than a financial plan—it represents how public resources are transformed into services, programs, infrastructure, and investments that provide tangible value to residents, businesses, and visitors. The Budget connects the resources entrusted to the City with the everyday services that support safe neighborhoods, recreational opportunities, reliable infrastructure, economic activity, community engagement, and an enhanced quality of life.

The cost of providing these services is supported by a diverse combination of revenue sources. Major revenues include sales tax, property tax, franchise tax, and the Transactions and Use Tax (Measure K), along with other taxes, fees, charges for services, and external funding sources such as grants. As a result, the cost of City services is not borne solely by Carson residents or through individual property tax bills. Businesses, commercial and industrial activity, consumers, visitors, and other funding sources all contribute to the revenues used to support City operations and investments. This diversified revenue structure allows the city to leverage economic activity occurring throughout Carson to provide services and improvements that benefit the broader community.

One of the most significant examples of this value is public safety. Through the City's contract with the Los Angeles County Sheriff's Department, Carson receives around-the-clock patrol services, emergency response, traffic enforcement, criminal investigations, and access to specialized public safety resources, including air support and Automated License Plate Reader (ALPR) technology. This regional partnership provides the community with access to a broad range of public safety resources and professional expertise while maximizing the value of City resources.

Residents also receive substantial value through the City's recreational facilities, programs, and community events. Carson maintains twelve full-service parks, four mini parks, two swimming pools, two aquatic centers, four gymnasiums, and a Boxing Center, in addition to supporting Council-approved special events throughout the year. Collectively, these facilities, programs, and events provide opportunities for recreation, wellness, youth development, cultural enrichment, and community engagement for residents of all ages while strengthening civic pride and quality of life.

The city is also investing in infrastructure that will serve Carson for decades to come. Through the Capital Improvement Program, resources are directed toward street paving, bikeway expansion, traffic signal improvements, parks, public facilities, and other transportation and infrastructure projects. At the same time, the Citywide Municipal Fiber Optic Network represents an investment in Carson's technological future by expanding access to Gigabit Broadband Service across all four Council districts and connecting major City facilities and parks. These investments address current community needs while positioning Carson for continued economic development, improved connectivity, and long-term sustainability.

Understanding the value of the Budget also requires looking beyond how much the city spends to consider what the community receives in return. Performance measures, departmental accomplishments, capital project highlights, and service-level information help connect financial resources to measurable results and community outcomes. Rather than presenting expenditures as numbers alone, the Budget seeks to demonstrate how those expenditures contribute to safer neighborhoods, improved streets and facilities, accessible recreation, responsive public services, economic opportunity, and an enhanced quality of life.

Transparency is an important part of communicating this value. Through resources such as the City's Open Finance Portal, residents and other stakeholders can explore City revenues, expenditures, payroll, vendor payments, and other financial information. The City continues to expand the use of accessible financial information, performance data, visualizations, and other tools that help the public better understand both the cost and value of municipal services.

Ultimately, the FY 2026–2027 Budget reflects the shared investment made in Carson by residents, businesses, visitors, and other stakeholders. The highlights presented throughout this transmittal letter and the remainder of the Budget Book provide a deeper look at how those resources are put to work and the value they generate for the community. Through responsible stewardship, transparency, and strategic investment, the city remains committed to ensuring that public resources translate into meaningful services and lasting improvements that strengthen Carson today and prepare the community for the future.

How is the Revenue Burden Distributed Among the City?

The cost of providing City services is shared among residents, businesses, visitors, and other users of City services through a diversified revenue structure. Rather than relying on a single funding source, the City distributes the revenue burden across multiple taxes, fees, and charges, helping maintain financial stability while reducing dependence on any one group.

The City's primary revenue sources include:

- Businesses contribute through business license taxes, the Oil Industry Business Tax, development-related fees, and, indirectly, sales tax generated from commercial activity.
- Residents and Property Owners contribute through property taxes, the Utility Users Tax (Measure R), recreation fees, permit fees, and other service charges.
- Consumers and Visitors contribute through local sales tax on retail purchases and the Transient Occupancy Tax (hotel tax) paid by overnight visitors.
- Utility Providers pay franchise fees for the use of the City's public rights-of-way, with some costs potentially reflected in customer utility bills.

This diversified revenue model helps ensure that the responsibility for funding City services is shared among those who live, work, visit, and conduct business in Carson. It also helps reduce reliance on any single taxpayer group while supporting essential public services such as public safety, infrastructure maintenance, parks and recreation, and community development.

Sheriff Contract

The City of Carson is committed to keeping our neighborhoods safe, welcoming, and vibrant. As a contract city, we partner with the Los Angeles County Sheriff's Department (LASD) to serve as our local law enforcement agency. This partnership allows us to provide high-quality public safety services while accessing the specialized resources of one of the largest and most experienced law enforcement agencies in the nation. For Fiscal Year 2026–2027, Carson will appropriate $27,579,552 a 3% change from last year's $26,829,671 and a 17.6% of the total operational appropriations in the general fund for this fiscal year to support this partnership. These funds provide around-the-clock patrols, rapid emergency response, traffic enforcement, and criminal investigations. LASD also leads targeted suppression operations on nuisance activity such as illegal firework use, street racing, and theft of valuable auto parts. Our partnership goes beyond visible patrols. The Sheriff's Department works closely with the City's Public Safety and Emergency Management Department to monitor crime trends and respond to emerging threats. Tools such as Automated License Plate Reader (ALPR) technology help deputies locate stolen vehicles, which often leads to the apprehension of wanted individuals and supports active criminal investigations. Beyond enforcement, LASD engages residents through Neighborhood Watch programs, safety education, and community outreach. Carson also benefits from specialized Sheriff's resources, including air support and regional task forces that would be cost-prohibitive for a stand-alone police department. This flexible contract allows the City to adjust staffing and services each year to meet changing needs, ensuring resources are deployed where they have the greatest impact.

Capital Projects

The Capital Improvement Projects (CIP) Budget totals $147.9 million with a five-year CIP plan amounting to $367.3 million. There are currently 43 funded projects for fiscal year 2026/2027. Funding sources include $30 million (20.3%) from the General Fund, $45 million (30.4%) from reimbursable grants, $35.4 million (23.9%) from special revenue and entitlement funding, $6.3 million (4.3%) from the Community Broadband Enterprise fund, and $31.3 million (21.2%) from the Lease Revenue Bonds fund. The included project types are bikeways with an allocation of $11.8 million (8.0%), buildings with an allocation of $3.4 million (2.3%), parks with an allocation of $15.4 million (10.4%), roadways with an allocation of $78.5 million (53.1%), stormwater with an allocation of $9.2 million (6.2%), technology with an allocation of $6.3 million (4.3%), traffic with an allocation of $23 million (15.6%), and trees with an allocation of $0.4 million (0.3%). Key initiatives for the upcoming fiscal year include continued development of a citywide infrastructure master plan, the continuation of the broadband internet project, a continued commitment to the maintenance and improvement of city streets and infrastructure, the conversion of streetlights to energy-efficient LED technology and park enhancements for citizen enjoyment and leisure.

2028 Olympic and Paralympic Games Preparations - The Carson Experience

The Los Angeles region will host the 2028 Summer Olympic and Paralympic Games, and Carson is well positioned to participate in and benefit from the regional celebration as a Venue City. The City is home to Dignity Health Sports Park, a world-class sports and training facility that has hosted numerous international competitions and professional sporting events, and the City continues to advance its long-

term vision of becoming a center for innovation and economic growth in Southern California, including investment in the City's municipally owned fiber network and broader efforts to position Carson as a "Gig City."

In early 2026, the City Council adopted Resolution No. 26-026, officially designating the City's events, programs, and community activities associated with the City's 60th Anniversary of incorporation and the 2028 Olympic and Paralympic Games as "The Carson Experience." This designation establishes a unified branding umbrella for City-sponsored or City-supported activity occurring before, during, and after the Games and in celebration of our City's 60th Anniversary, including community festivals and cultural celebrations, youth sports activities and themed recreation programs, public viewing events and watch parties, educational programming highlighting the history and values of Carson, business promotions and economic development initiatives, tourism and visitor engagement activities, and volunteer and civic engagement opportunities.

To organize this effort, the City has established an internal steering committee of City staff, supported by six focused subcommittees covering different topic areas, along with an external advisory committee composed of the City's largest stakeholder institutions. The City has also held two local business briefings to support small business preparedness for the Games, and is currently developing an interreligious and faith-based organization briefing session to engage Carson's religious community in planning efforts.

Adoption of Resolution No. 26-026 does not itself carry an immediate fiscal impact, and the FY 2026–2027 budget does not yet include dedicated Carson Experience programming funds beyond existing departmental activities. Fiscal impact is expected to build as planning moves from organizational groundwork into direct programming and event delivery, with the most significant budget impact anticipated in FY 2027–2028 and FY 2028–2029 as the Games approach and occur. Specific funding requests for future Carson Experience events, marketing initiatives, or programming will be brought to the City Council for consideration through the annual budget process or through separate agenda items as they are developed. The initiative may also draw on partnerships, sponsorships, and tourism-related revenue to help offset City costs.

City Wide Broadband Project

The City of Carson's $30 million Citywide Municipal Fiber Optic Network (Phase 1) continues in FY 2026–2027, with an allocation of 6.25 million for the current fiscal year. Carson's fiber optic network represents a major milestone and investment in the City's economic development, quality of life for our residents, and in attracting tourism and investment to Carson. As of this budget, Phase 1 construction has smoothly progressed across all four City Council districts, connecting City facilities with all 12 major parks. Phase 1 will deliver Gigabit Broadband Services to the community and will be fast, reliable, and built to meet future demand toward powering City priorities such as traffic safety improvements and signal synchronization, while opening the door for residents to access high-speed digital tools for learning, telehealth, job opportunities, and City services. Looking ahead, the network positions Carson as a forward-thinking, connected community, with the ultimate goal of closing the digital divide.

City Parks/Recreation

Recreation offers meaningful environmental, social, and recreational experiences to serve the City's diverse population, and the needs of all segments of the community. The Division operates twelve (12) full-service parks, four (4) mini parks, two (2) swimming pools, two (2) aquatic centers, four (4)

gymnasiums, a Boxing Center, fitness centers, and a skate park, utilizing 126.5 acres of property and over 240,000 square feet of building space. For FY 2026–2027 there are several park project enhancement and improvements such as the Carriage Crest Park Expansion and Improvement Project, the Mills Park Site Reconstruction Project, and the Friendship Mini Park Land Acquisition & Expansion to name a few. The current cost for park enhancements is expected to be 15.4 million for this fiscal year.

Special Events

For FY 2026–2027, 9 Special Events were approved by the City Council including FamFest, Jazz Festival, Country Western Fair, Winterfest, Cinco de Mayo, Philippine Independence Day, Juneteenth, Samoan Heritage Day, and the State of the City supported by a total budget of 630,126. These community events bring residents together to celebrate Carson's diverse cultures, traditions, and shared sense of community. Through festivals, cultural celebrations, and civic gatherings, the City provides opportunities for community engagement, local entertainment, and family-friendly activities while promoting cultural awareness and civic pride.

Buildings

The city currently owns 18 buildings consisting of City Hall, Civic Center, Corporate Yard, and various park locations, totaling approximately 320,000 square feet. For the upcoming fiscal year, 2.3% of the total CIP allocation is set aside to fund projects dedicated to the city's buildings. The Public Works Department also sets aside personnel and operational funding to maintain the buildings within the city, offset in part by the Facility Maintenance Surcharge on room rental fees.

Bikeways/Traffic

Bikeways are an increasingly important part of the City's transportation network, providing sustainable travel options, easing traffic congestion, and encouraging healthier lifestyles. 16.9 miles of bicycle infrastructure helps residents seek alternative modes of transportation that are safe, efficient, and environmentally friendly. For the upcoming fiscal year, 8% of the total CIP allocation is set aside to fund projects that will construct and improve the bikeways and traffic signals within the city.

Roadways

Roadway infrastructure includes street pavement, curb & gutter, sidewalk, medians, traffic signals, streetlights, and bridges. For the upcoming fiscal year, 53.1% of the total CIP allocation is set aside to fund projects dedicated to the city's roadways. The On-Going Pavement Project, budgeted at $8 million, supports ongoing infrastructure maintenance, including asphalt and concrete pavement repairs across City Maintenance Zones 1 through 7.

City Personnel

Currently the City of Carson has 404 funded positions and 2 positions funded under the Carson Reclamation Authority. These positions will assist the city in various ways and help prepare the city for its many upcoming events. The city has also adopted a 4% cost of living adjustment for its employees that was effective July 1, 2026, and negotiations will be underway this year for the next set of bargaining agreements.

Minimum Wage

Pursuant to Labor Code Section 1182.12(c), the state minimum wage will increase by 3%, bringing the rate to $17.40 for all employers effective January 1, 2027. The current calendar year's minimum wage, effective January 1, 2026, is $16.90.

Retirement Costs

The City of Carson provides retirement benefits to full-time and represented part-time employees through the California Public Employees' Retirement System (CalPERS). Effective January 1, 2013, the California Public Employees' Pension Reform Act (PEPRA) was enacted to help manage rising pension costs. Under PEPRA, employees who first joined CalPERS on or after this date—or who returned to service following a break of more than six months—are considered "new members" and are required to contribute 50 percent of the normal cost of their pension benefit. Retirement costs have continued to increase due to changes in CalPERS amortization periods and changes to demographic and actuarial assumptions. However, the city's 2020 Trust Agreement, which secured bond funding to pay the city's unamortized, unfunded accrued actuarial liability to CalPERS, continues to help mitigate these increasing costs. These bonds will mature in 2044.

Health Care Premiums

The City of Carson strives to continue to fund healthcare for its employees. Health care overall weighted premiums will increase by 4.97 starting in calendar year 2027, following an 8.21% increase at the start of calendar year 2026. The City of Carson maintains its fiscal ability to completely fund health care for all full-time personnel and is looking to continue to offer this benefit in the coming years.

Budget Challenges and Successes

The City of Carson strives to achieve its goal of maintaining a balanced budget with this year marking the sixth consecutive year of adopting a structurally balanced budget. During the FY 2026–2027 budget process the city needed to address bond payments costs, increases in personnel costs, the addition of a new division, infrastructural improvements, rises in maintenance costs due to new infrastructure and increases in CPI etc. Retirement costs also continue to be an ongoing and consistently increasing expense for the city; however, Carson remains committed to providing retirement benefits to its employees and fully funding healthcare for its full-time employees despite yearly increases. These budget challenges were mitigated through a prudent and fiscally responsible budget process and a collaborative approach among department leaders to achieve City Council priorities while identifying departmental savings. A more detailed look into the budget challenges and success can be found in the Organizational and Community Challenges section of the budget book.

Long-Term Outlook

Impact of Current Decisions on the Long-Term Fiscal Outlook

The FY 2026–2027 budget is designed to strengthen and preserve the City's long-term fiscal position while continuing to make strategic investments in the community. For the sixth consecutive year, the city is adopting a structurally balanced budget in which recurring expenditures are supported by recurring revenues. This approach promotes fiscal sustainability, reduces reliance on reserves or one-time resources for ongoing operations, and provides a stable foundation for future budget cycles.

At the same time, the city continues to invest in long-term priorities, including the Capital Improvement Program and the Citywide Municipal Fiber Optic Network. These investments are supported through a diversified funding strategy that includes General Fund resources, grants, entitlements and bond financing. By aligning funding sources with the nature and useful life of these investments, the City can advance critical infrastructure and technology projects while preserving financial flexibility and maintaining the capacity to respond to future needs and opportunities.

Reserve Levels

The City Council requires a General Fund reserve requirement of at least 20 percent of the adopted operational expenditure budget, maintained for use in critical emergencies. For fiscal year 2026-2027 the reserve requirement is 31.35 million. The audited General Fund Reserve at the end of FY 2024–2025 is $252.5 million, compared to $219.7 million at the end of FY 2023–2024 showing a significant increase in overall reserve levels.

Deferred Costs

The City's overall approach has been to proactively address long-term financial, and infrastructure needs rather than defer costs when timely investment is warranted. This approach is reflected in the City's $147.9 million capital improvement budget, which provides a structured framework for addressing infrastructure needs over multiple years, as well as the 2020 CalPERS pension obligation trust, which was established to address the City's unfunded retirement liability. Together, these actions demonstrate the City's commitment to responsible long-term planning and to addressing significant obligations in a deliberate and financially sustainable manner.

New Long Term Obligations

The FY 2026–2027 budget carries forward several long-term obligations established in prior years: the 2020 Trust Agreement bonds supporting CalPERS unfunded liability, which mature in 2044; the Sheriff's contract, which is renewed annually but represents a recurring core service commitment that increases annually; and new capital assets such as fiber network infrastructure, renovated parks, and City facilities that will carry their own ongoing maintenance and operating costs once complete.

Looking further ahead, the City's preparations for the 2028 Olympic and Paralympic Games under "The Carson Experience" initiative are not expected to materially affect the FY 2026–2027 budget in a major way, but will introduce new programming, marketing, and event-related costs that are anticipated to be brought to the City Council for consideration in the FY 2027–2028 and FY 2028–2029 budgets as planning matures into direct implementation. These budgets will also include new personnel, professional contracts, and capital assets to support current and new city initiatives.

Trends and Their Impact on Future Outlook

General Fund revenue grew 11% from FY 2024–2025 to FY 2025–2026, driven primarily by licenses and permits, franchise tax, and property tax growth, while General Fund expenditure grew 6.75% higher than the revised budget over the same period. Major revenue streams such as sales and property tax are projected by the HDL consulting firm using econometric and historical data. Revenue increased by 1.1% from fiscal year 2025-2026 to FY 2026-2027 driven primarily by increases in sales tax, Utility Users tax, oil business tax, and charges for services. Decreases were seen primarily with franchise fees. The General Fund expenditure increased by .87%. These projections as well as estimates in the long-term plan showcase increases in revenue and expenditure are matched or that revenue is above expenditure year over year. Considering both revenues and expenditure, the city is planning to adopt a structurally balanced budget for the next five years.

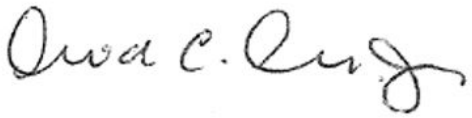
Conclusion

The Fiscal Year 2026–2027 Budget provides the funding needed to meet the City Council's fiscal year goals, driven by the Council's five overarching priorities. The City of Carson will continue to monitor many factors impacting revenues and expenditures and look at strategic ways to continue achieving balanced budgets.

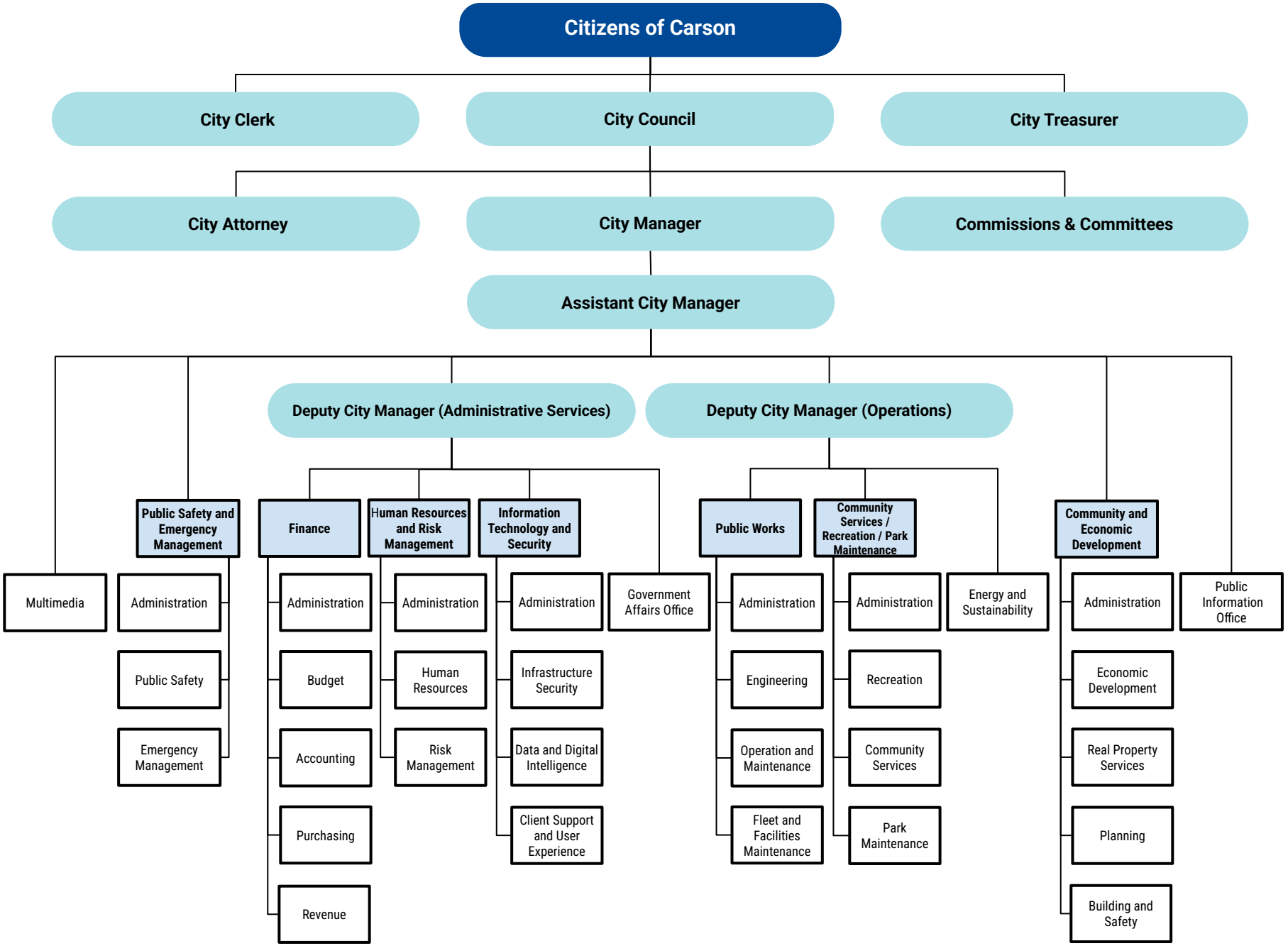
The City of Carson is fortunate to have a diverse and mature economic base that plays an integral part of the City's economy. The City is anchored by a regionally recognized university, businesses, retailers, restaurants, and auto dealers. Our residents are engaged and active. The City of Carson's wealth of talent and creative ideas are integral to the strength of our community. These qualities will help us weather potential upcoming economic and fiscal challenges and allow the city to continue to be a great place to live, work and play.

I close by offering my sincerest thanks to the executive team and City staff who have worked countless hours to construct and produce this budget. Finally, I would like to thank the City Council for its policy guidance and support in developing this budget. With the continued collaborative efforts of the City Council, staff, and the Carson community, the City is well-positioned to continue providing high-quality services to Carson residents and businesses.

Respectfully Submitted,



David C. Roberts Jr.
City Manager


Citizens of Carson
City Clerk
City Council
City Treasurer
City Attorney
City Manager
Commissions & Committees
Assistant City Manager
Deputy City Manager (Administrative Services)
Deputy City Manager (Operations)
Multimedia
Public Safety and Emergency Management
Administration
Public Safety
Emergency Management
Finance
Administration
Budget
Accounting
Purchasing
Revenue
Human Resources and Risk Management
Administration
Human Resources
Risk Management
Information Technology and Security
Administration
Infrastructure Security
Data and Digital Intelligence
Client Support and User Experience
Government Affairs Office
Public Works
Administration
Engineering
Operation and Maintenance
Fleet and Facilities Maintenance
Community Services / Recreation / Park Maintenance
Administration
Recreation
Community Services
Park Maintenance
Energy and Sustainability
Community and Economic Development
Administration
Economic Development
Real Property Services
Planning
Building and Safety
Public Information Office

Boards, Commissions, and Committees

Title
Economic Development Commission
Environmental Commission
Human Relations Commission
Parks, Recreation, and Cultural Arts Commission
Planning Commission
Public Relations Commission
Public Safety Commission
Public Works Commission
Senior Citizens Advisory Commission
Veteran Affairs Commission
Womens Issues Commission
Youth Commission
Measure C and Measure K Budget Oversight Committee
Mobilehome Park Rental Review Board
Relocation Appeals Board

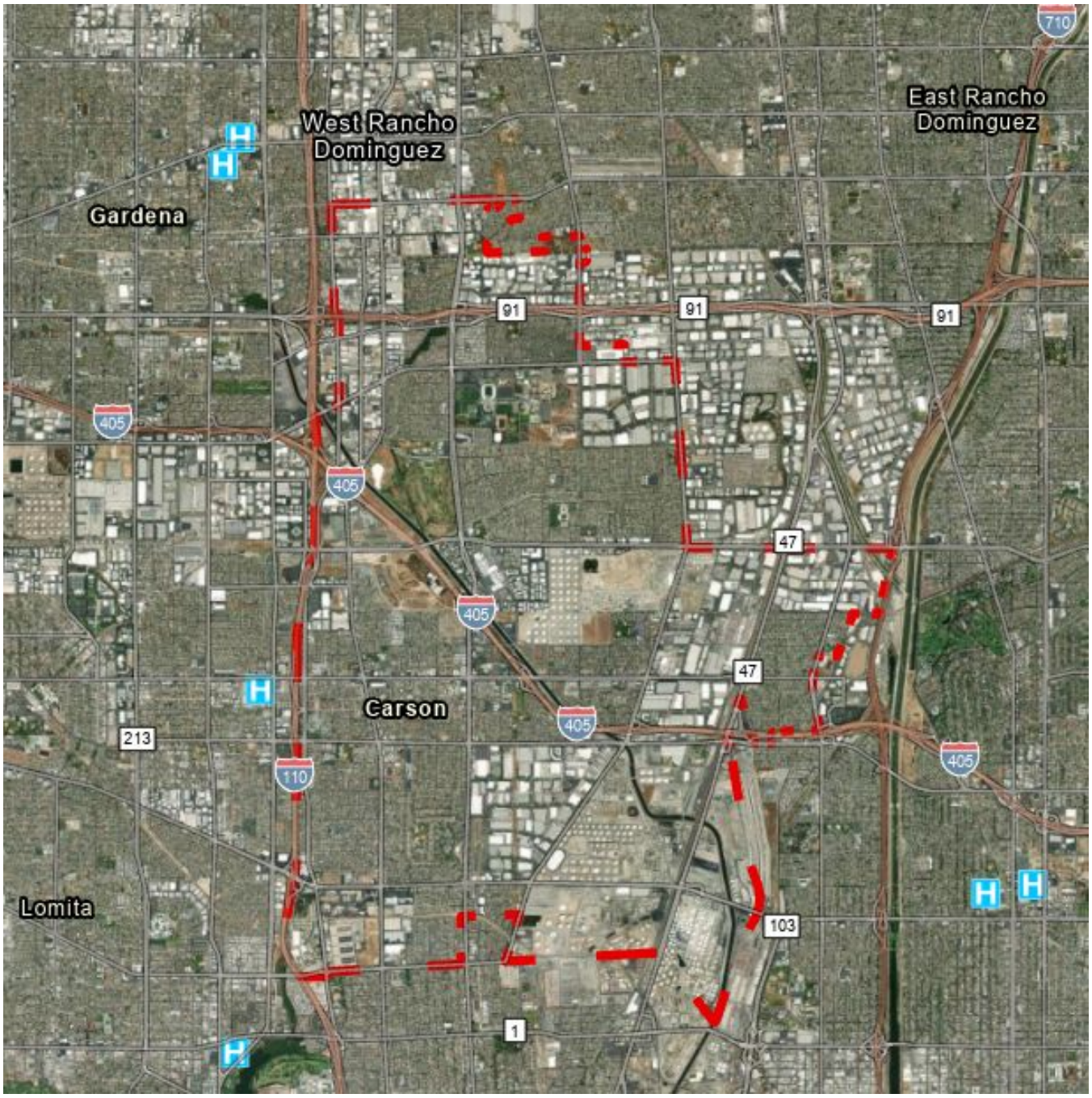
City Affiliated Organizations

Title
California Contract Cities Association
Clean Power Alliance of Southern California and Clean Power Alliance (CPA)
County of Los Angeles Public Library Commission
County Sanitation Districts of Los Angeles (District 8)
Greater Los Angeles County Vector Control District
L.A. County City Selection Committee
League of California Cities
League of California Cities (Los Angeles County Division)
National League of Cities
South Bay Cities Council of Governments (Joint Powers Authority)
South Bay Workforce Investment Board
Southern California Association of Governments (SCAG)
U.S. Conference of Mayors
West Basin Water Association

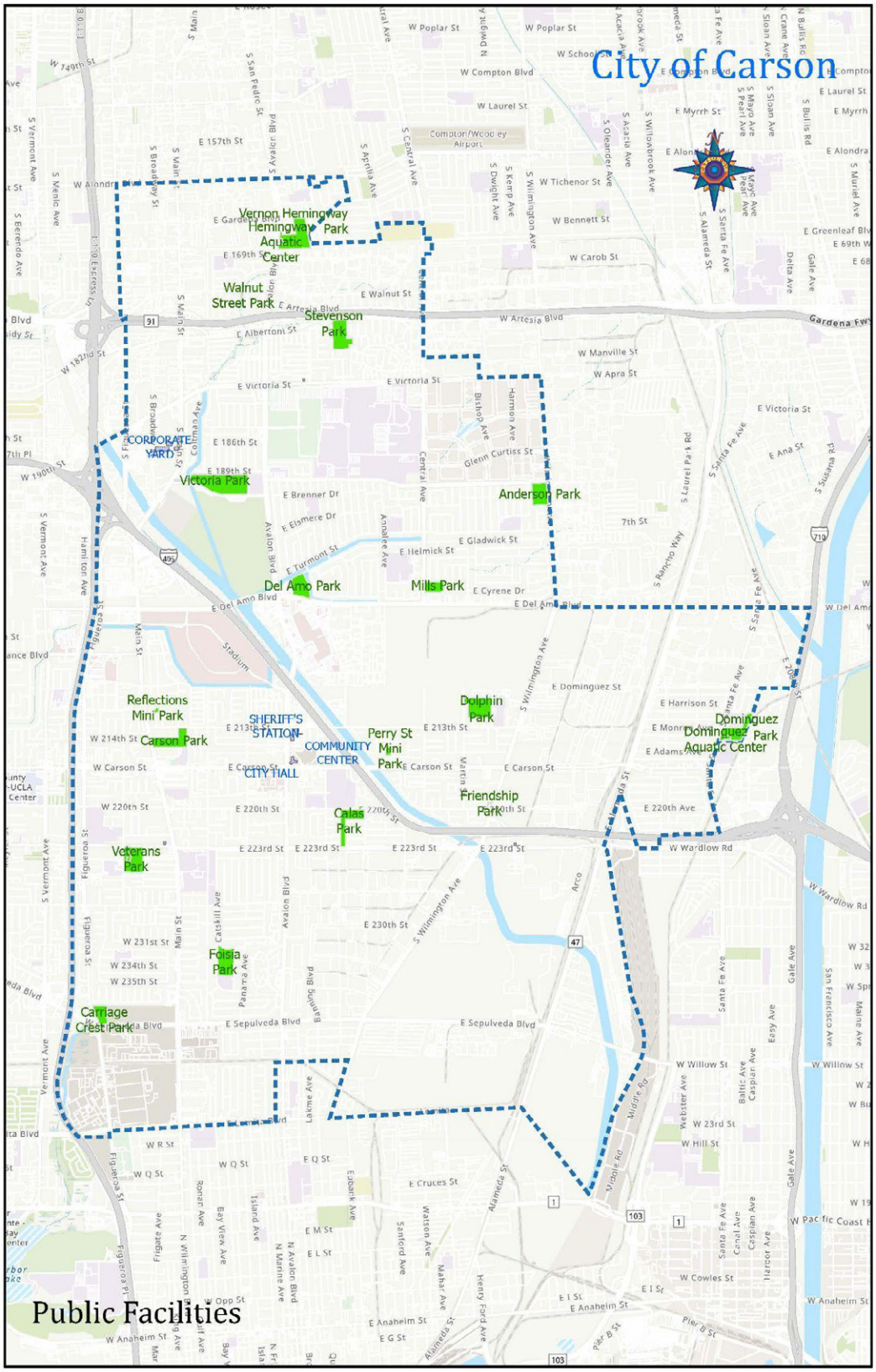
Council Sub - Committees

Title
55th Anniversary Planning Ad Hoc Committee
Bingo/Fireworks/Refuse Ad Hoc Committee
Cell 2 Settlement Ad Hoc Committee
City Council Redistricting Ad Hoc Committee
City Hall/Community Center Renovation Ad Hoc Committee
Community Development/Housing/Logistics & Transit Standing Committee
Conditional Use Permit Ad Hoc Committee
Dignity Health Sports Park/CSUDH/Community Center Standing Committee
Diversity, Equity and Inclusion Ad Hoc Committee
Economic Development/E-Commerce Ad Hoc Committee
Housing Ad Hoc Committee
Legislative Ad Hoc Committee
Short Term Rentals Ad Hoc Committee
Standard Management Procedures and Special Events Ad Hoc Committee
Utility Users Tax Ad Hoc Committee

City Maps


West Rancho Dominguez
East Rancho Dominguez
Gardena
Carson
Lomita
91
405
47
213
110
103
1
710

City of Maps Public Facilities



History of Carson

The story of Carson began in 1784 when Juan Jose Dominguez, a retired Spanish soldier, petitioned his former commanding officer, Captain Pedro Fages, for 76,000 acres of Southern California land. Fages, the appointed Military Governor of Alta California, honored Dominguez's request. When Dominguez took possession in 1784, he built his adobe on what is now known as Dominguez Hills near Alameda Street and Del Amo Boulevard. He later handed down his land to his nephew's son, Manuel Dominguez, who assumed management of the land until 1825. Over time, the land was subdivided, and several acres were granted to other men.



In the decades that followed, the land was subdivided and partially entrusted to other stewards—including George Henry Carson, Manuel's son-in-law. A successful merchant and building contractor, George Henry played a pivotal role in developing much of the South Bay region. In honor of his contributions, Carson Street and the local Pacific Electric Railroad station proudly bear his name. There are many streets that honor other stewards such as Del Amo, Victoria, Watson, etc.

On February 20, 1968, the City of Carson was officially incorporated and adopted the motto

"Future Unlimited." Carson was part of a Spanish land grant known as Rancho San Pedro that was titled 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.

In 1862, Don Manuel Dominguez left his daily supervision of the ranch to his son-in-law, George Henry Carson, a successful merchant, building contractor and a Los Angeles County Public Administrator. John Manuel Carson, the third child of George Henry's children, supervised the farming operations on the 3,000 acres extending from Normandie to Vermont Avenues and from 190th to 228th Streets. Eventually, he took over the management of the Dominguez estate and was also responsible for developing much of the South Bay area.

After a determined 10-year movement, residents voted nearly two to one in favor of incorporating the City of Carson on February 20, 1968. The name "Carson" was chosen over "Dominguez" by a narrow margin, and the city adopted the forward-looking motto: Future Unlimited.

Carson's position at the crossroads of key commercial and transportation corridors—including proximity to LAX, the ports of Los Angeles and Long Beach, and major freeways—places it at the heart of Southern California's economic engine. Its strategic accessibility, coupled with a diverse population and robust infrastructure, makes Carson a dynamic nexus for international commerce, cultural exchange, and regional development.

Carson's infrastructure, accessibility, and availability of commercial space distinguish it from other cities in the region. A broad array of modern facilities spans industries such as petrochemicals, aerospace, electronics, automotive, logistics, and high technology. Several of these campuses have earned regional beautification awards, while numerous multinational corporations have chosen Carson for their headquarters, further underscoring its reputation as a center for enterprise and innovation.

Carson has earned the title "The Jewel of the South Bay," a reflection of its cultural richness, progressive mindset, and community pride. The city celebrates a diverse demographic, where ethnic and cultural communities thrive in unity and shared prosperity. Its welcoming atmosphere makes Carson an ideal destination to live, work, and play.

The city's commitment to revitalization is evident in the numerous projects currently underway. A new amphitheater is poised to become a landmark venue for cultural and live entertainment events at the Carson Event Center. Enhancements to Mills Park, Foisia Park, and Carriage Crest Park—including a planned expansion of green space—illustrate Carson's dedication to improving quality of life through recreational investment.

With a commitment to sustainability and progress, Carson is paving the way for a future that shines as brilliant as its businesses and as vibrant as its residents. Whether you live, work, or play here—The Jewel of the South Bay is moving boldly forward... together.

History of the City Seal

The City of Carson logo is a circular emblem featuring a stylized diamond at its center. The jewel, rendered in a deep navy blue, is composed of geometric shapes. The surrounding circular band is divided into two parts: the upper half displays the text “CITY OF CARSON, CALIFORNIA,” and the lower half reads “INCORPORATED FEBRUARY 20, 1968.” The text is set in a bold, sans-serif typeface. There are three yellow rings in the seal. Meaning of the Central Jewel: The jewel is more than just a decorative element. It’s a key symbol representing Carson’s heritage, its unique position in the South Bay Area, and its aspirations for the future. The geometric pieces within the jewel of Carson’s new logo symbolize a harmonious mosaic. Each distinct shape and color mirrors the unique identity of the city’s residents, weaving together like a vibrant tapestry. Just as mosaic tiles interconnect to form a beautiful image, the diverse communities in Carson unite, creating a dynamic and inclusive environment. Heritage: The jewel is a nod to the city’s original seal and city’s origins. It’s a continuation of the vision and legacy established by Gilbert Smith and the city’s founders. Gilbert Smith’s vision for Carson was one of progress, community development, educational opportunity, prosperity and advancement. Unique Position in the South Bay Area: Carson’s location in the South Bay Area of Los Angeles County is significant. It’s a diverse community with a rich history and a strategic position for commerce and transportation. The jewel, with its multi-faceted design, can be interpreted as representing the various aspects of Carson’s identity and its role within the larger region. Rich History: While the jewel represents the future, it also connects to the city’s rich history. Carson has a long and storied past, dating back to the Tongva people who originally inhabited the area. The jewel can be seen as a symbol of the enduring value and importance of Carson’s history and its connection to the past.



City Profile

Overview of the City

The City of Carson is located in the South Bay area of Los Angeles County, California. Carson's proximity to the Port of Los Angeles and several major freeways makes the City an ideal location for residents, business, and industry. The City provides public safety, land use management, parks & recreation, public transit, right-of-way infrastructure maintenance, and human services to its culturally diverse population of over 93,000. Residents are also served by the Los Angeles County Fire Department, Los Angeles County Public Library, and the Los Angeles Unified School District. Utility services are provided by public utility companies with franchise agreements granted by the City.

Carson's footprint is 18.91 square miles and includes over 120 acres of City parks with robust recreation and human services programs. The City's Community Center is located 10 minutes from Los Angeles World Airports and provides 40,000 square feet of flexible meeting space for local and regional groups. Significant landmarks include California State University Dominguez Hills and the Dignity Health Sports Park 27,000-seat stadium; which is the permanent home of the Los Angeles Galaxy. The Dignity Health Sports Park is also expected to host specific events for the summer Olympics in 2028.

City Government

Carson was incorporated as a General Law City in 1968 and became a charter in January of 2019; operating under the Council - Manager form of government. The City Council is the legislative and policy making body, with the Mayor and four Council Members elected on a non-partisan basis. The City Clerk and City Treasurer are also elected by the City's voters. The City Council appoints the City Attorney and the City Manager. The City Manager is responsible for carrying out City Council policy, overseeing the day-to-day operations of the City, and appointing the Department Directors.

Climate

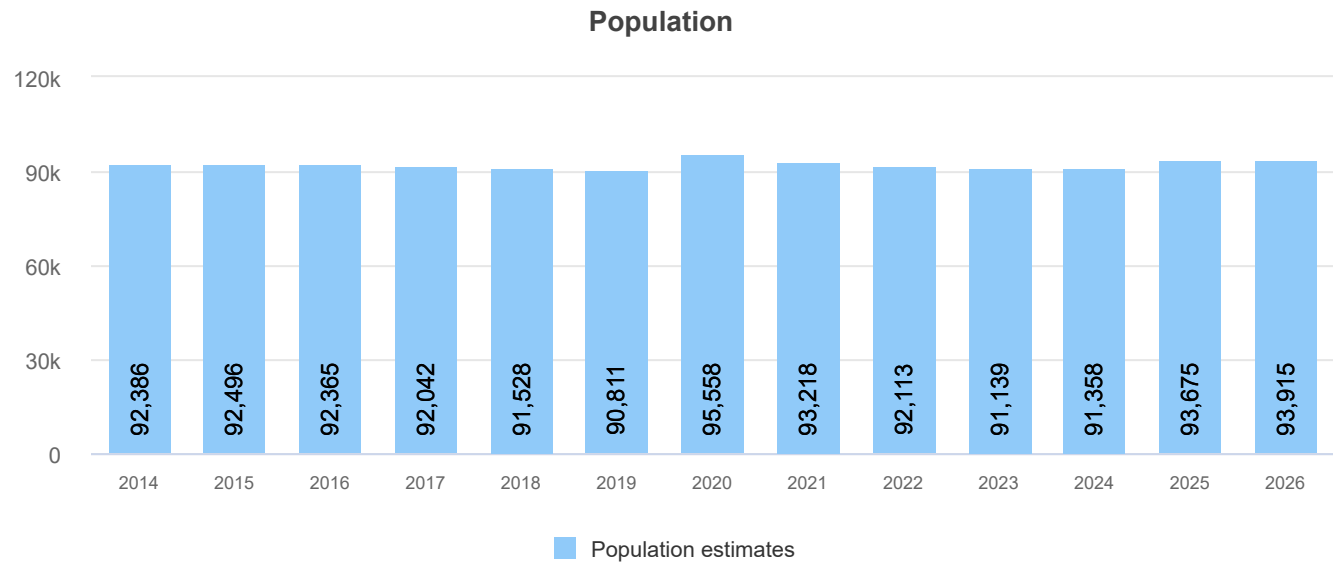
The prevailing climatic conditions in this region are classified as a regional steppe climate. The amount of rainfall remains low during the entire year. The mean temperature prevailing in the city of Carson is recorded as 16.9 °C | 62.4 °F, according to statistical data. In a year, the rainfall is 305 mm | 12.0 inch. The City of Carson is located in the northern hemisphere. The city is located north to the equator line and summer begins at the end of June and ends in September.

Population

- Total Population – 93,915
- Day Time Population – 105,316
- Population Growth for the City of Carson 2025 to 2026 = 0.3%
- Population Growth Rate for Los Angeles County 2025 to 2026 = -0.58%

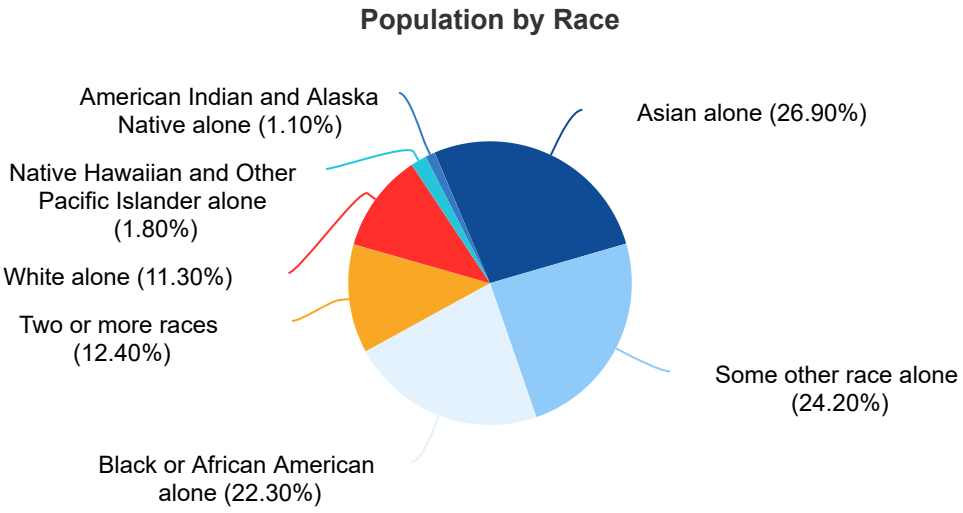
Population

Year	Population estimates
2014	92,386
2015	92,496
2016	92,365
2017	92,042
2018	91,528
2019	90,811
2020	95,558
2021	93,218
2022	92,113
2023	91,139
2024	91,358
2025	93,675
2026	93,915



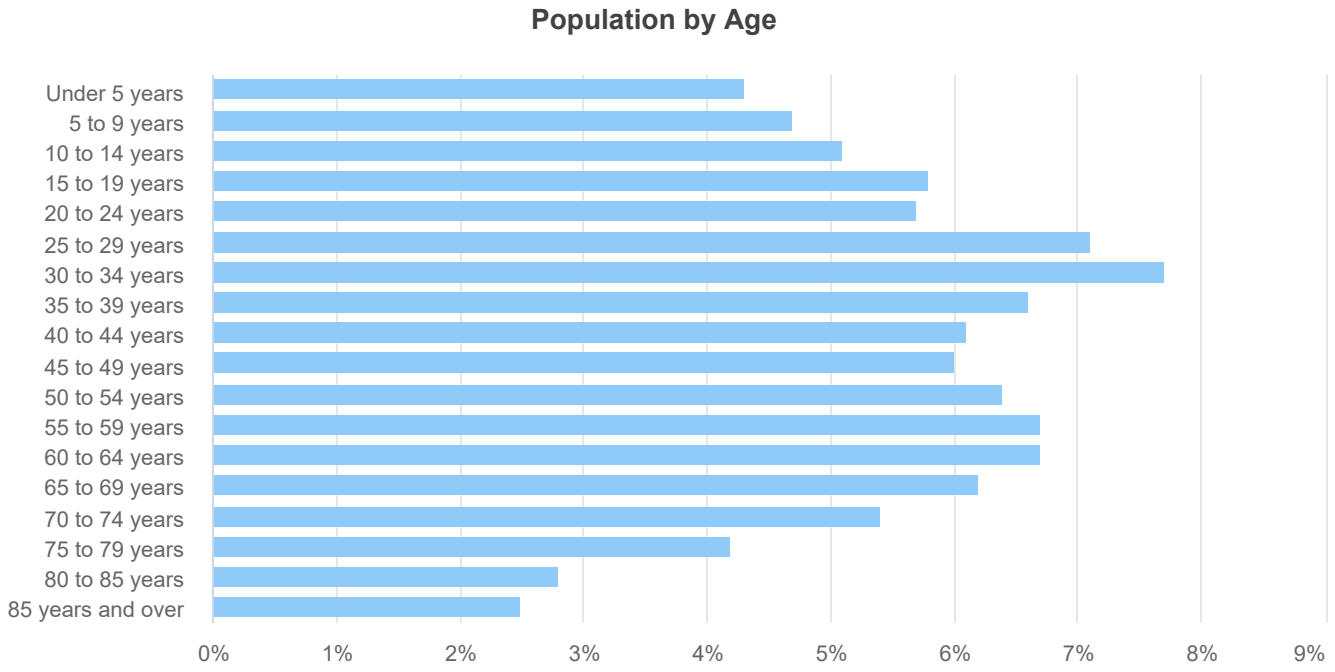
Population by Race

Race	Percent
Asian alone	26.90%
Black or African American alone	22.30%
White alone	11.30%
Some other race alone	24.20%
Two or more races	12.40%
Native Hawaiian and Other Pacific Islander alone	1.80%
American Indian and Alaska Native alone	1.10%
Total	100.00%



Population by Age

Total Population by Age	Percent
Under 5 years	4.30%
5 to 9 years	4.70%
10 to 14 years	5.10%
15 to 19 years	5.80%
20 to 24 years	5.70%
25 to 29 years	7.10%
30 to 34 years	7.70%
35 to 39 years	6.60%
40 to 44 years	6.10%
45 to 49 years	6.00%
50 to 54 years	6.40%
55 to 59 years	6.70%
60 to 64 years	6.70%
65 to 69 years	6.20%
70 to 74 years	5.40%
75 to 79 years	4.20%
80 to 85 years	2.80%
85 years and over	2.50%



Median Age – 42.4

Housing Statistics

- Total Housing Units – 28,725
- Median Household Income – 108,703
- Average Household Income – 132,882
- Median Home Value – 705,055
- Average Home Value – 738,152

Household Income Analysis

Income Ranges	Percent
Less than $10,000	3.90%
$10,000 to $14,999	2.20%
$15,000 to $19,999	2.00%
$20,000 to $24,999	2.30%
$25,000 to $29,999	1.70%
$30,000 to $34,999	2.90%
$35,000 to $39,999	2.00%
$40,000 to $44,999	3.00%
$45,000 to $49,999	1.80%
$50,000 to $59,999	4.90%
$60,000 to $74,999	5.80%
$75,000 to $99,999	12.40%
$100,000 to $124,999	12.80%
$125,000 to $149,999	10.00%
$150,000 to $199,999	13.70%
$200,000 or more	18.40%

Employment Mix by Occupation (16+)

Industry	Percent
Health care and social assistance	21.10%
Transportation and warehousing	10.30%
Manufacturing	10.00%
Retail trade	9.30%
Educational services	6.90%
Accommodation and food services	6.10%
Other services, except public administration	5.30%
Public administration	5.30%
Construction	5.10%
Administrative/Support/Waste management services	4.90%
Professional, scientific, and technical services	4.50%
Wholesale trade	3.40%
Finance and insurance	2.10%
Arts, entertainment, and recreation	1.90%
Information	1.80%
Real estate and rental and leasing	1.30%
Utilities	0.80%
Agriculture, forestry, fishing, and hunting	0.10%
Mining, quarrying, and oil and gas extraction	0.00%
Management of companies and enterprises	0.00%
Total	**100.00%**

Per Capita Income – 43,708

Unemployment Rate Comparison

- California – 5.3%
- Los Angeles County – 5.4%
- City of Carson – 7.0%

Infrastructure and Sustainability Statistics

- Sewer Total Miles – 183.25 miles
- Storm drain total miles = 95.53 miles
- Total Number of Street lights – 9,151
- Sidewalk total miles = 666 miles
- Number of fire stations – 4
- Total Number of Street Miles – 233.62
- Total Number of Trees 23,400
- 160 EV charging ports installed at City owned properties

Points of Interest

- California State University, Dominguez Hills (CSUDH)
- LA Galaxy
- Porsche Experience Center
- Go Kart World
- International Printing Museum

Shopping Malls/Center (Industry)

- Shopping Mall - South Bay Pavilion Mall
- Key Shopping Centers
  - Carson Town Square
  - Carson Bonita Plaza
  - Carson Crossings
  - Carson Town Center
  - Carson Plaza
  - Carson Depot Center
  - Southbay Plaza Mall
  - University Square
  - Avalon Country Mart
  - Victoria Park Plaza
  - Carson Shopping Center
  - East Carson Corridor
  - Carson Square
- 5,590 active businesses

City Hall Location to Key Landmarks

- 17 miles from Los Angeles Union Station
- 13 miles from Los Angeles Airport
- 20 miles from Disneyland Park
- 19 miles from Dodger Stadium
- 16 miles from Crypto.com Arena

Top 10 Employers

Employer Name	Employees	% of Total Employment
The Salvation Army	1,438	2.84%
Marathon Refining Logistics Services	1,010	2.00%
Kaiser Foundation Health Plan Inc	1,000	1.98%
Lakeshore Learning Materials, LLC	968	1.91%
See's Candy Shops Inc	576	1.14%
Amazon.Com Services LLC	440	0.87%
Select Staffing	375	0.74%
County Of L.A Department Of Children & Fam	375	0.74%
Pepsico Beverage Sales, LLC	314	0.62%
Dermalogica	309	0.61%

based on 2024/2025 ACFR

Top 10 Taxpayers

Taxpayer	Taxable Assessed Value	Percent of Total City Taxable Assessed Value
Tesoro LLC	3,737,318,333	16.93%
Watson Partners LP	746,713,584	3.38%
Phillips 66 Company	492,730,489	2.23%
GATX Tank Storage Terminals Corporation	348,471,996	1.58%
Rexford Industrial Realty LP	219,103,557	0.99%
Prologis LLC	194,360,596	0.88%
MG Evolve Apartments LLC et al.	184,758,195	0.84%
Equilon Enterprises LLC/Shell	179,539,531	0.81%
Prologis LP/Catellus	164,586,402	0.75%
INEOS Polypropylene LLC	163,663,848	0.74%

based on 2024/2025 ACFR

Schools

- Elementary Schools
  - Ralph Bunche School
  - Ambler Avenue School
  - Leapwood Avenue School
  - Annalee Avenue School
  - Broadacres Avenue School
  - Del Amo Elementary School
  - Dolores Street School
  - Caroldale Learning Community
  - 232nd Place School
  - Dominguez Elementary School
  - Catskill Avenue School
  - Bonita Street School
  - Carson Street School
  - Towne Avenue Elementary School
- Middle Schools
  - Curtiss Middle School
  - Carnegie Middle School
  - White Middle School
- High School
  - Carson High School
- Preparatory School
  - Rancho Dominguez Prep School
- University
  - California State University, Dominguez Hills

What the City of Carson Offers

Public Safety

- 6 Parking Enforcement Officers
- 9 Code Enforcement Officers
- 1 Animal Control Officer (working in partnership with the County of Los Angeles Department of Animal Care and Control)
- 1 Homeless Outreach Team
- 1 Housing & Homeless Coordinator
- 4 Engagement Officers (lead the coordination of resources for unhoused individuals)
- 1 Public Safety Specialist
- 4 Automated License Plate Reader (ALPR) Mobile Trailers
- 1 Business Watch Program
- 960 Surveillance Cameras currently installed citywide
- 73 License Plate Reader Cameras installed citywide

Emergency Management

- 1 Emergency Management Specialist
- 1 Neighborhood Watch Program (200 Neighborhood Watch groups with 214 Block Captains act as the main point of contact between residents and the Public Safety Department)
- 1 Emergency Operations Center (EOC)
- 1 Community Emergency Response Team (CERT) Trainer (City's Public Safety Manager)

Los Angeles County Sheriff Department

- 1 Citizens Academy
- 1 Deputy Explorer Program
- 4 Park Patrol Deputies
- 2 Homeless Outreach Deputies
- 8 Special Assignment Officers (SAOs) assigned to North and South Area teams

Community Services

- The City of Carson provides a significant portion of the services offered directly to its residents through its Department of Community Services/Recreation/Park Maintenance. Activities are geared toward engaging all sectors of the community, from preschoolers to teens, the disabled, as well as adults and seniors. Therefore, programming includes exercise/fitness opportunities, bingo, excursions, computer classes, occupational therapy, and support groups. Below is a sampling of the services/amenities offered by the Department and relevant data related to each program:
- Stroke Center – 3,413

- Senior Recreation
  - Carson Park – 11,320
  - Stevenson Park – 2,989
  - Foisia Gym – 11,094
  - Dominguez Park – 10,162
  - Carson Event Center – 7,354
- Early Childhood Education (Carson Event Center) - 5,234
- Therapeutic Recreation – 74
- Youth and Family Services/Prevention and Aftercare – 328

Parks and Recreation

- 123.3 acres of parkland
- 24 multipurpose sports fields
- 10 meeting/small activity rooms
- 16 picnic shelters
- 20 playgrounds
- 17 baseball/softball fields
- 1 boxing center
- 16 tennis courts
- 22 picnic areas
- 10 snack bars
- 3 racquetball courts
- 17 multipurpose rooms
- 1 skate park
- 5 horseshoe pits
- 4 swimming pools (2 aquatic centers, 2 pools)
- 4 gymnasiums
- 3 fitness centers
- 1 splash pad
- 7 volleyball courts
- 8 pickleball courts
- 15 outdoor basketball courts

Transportation

- LBT boardings: 192,386
- Lyft boardings: 14,726
- Dial-A-Ride boardings: 20,385
- Carson Circuit boardings: 3,129



Budget Overview and Financial Structure

Strategic Goals and Strategies

Strategic planning provides the foundation for aligning the City's long-term vision with annual budgeting, capital investment, and policy decisions. While the annual budget focuses on a single fiscal year, the strategic plan establishes the City's direction over a longer horizon, ensuring fiscal discipline and community-driven outcomes.

The Government Finance Officers Association (GFOA) recommends that governments engage in strategic planning to define a vision for the future and align resources with organizational priorities. Carson's strategic framework follows this guidance by integrating planning, budgeting, and performance evaluation into a unified process.

Strategic Planning Process

The City of Carson follows a structured, collaborative approach to strategic planning. This process ensures that priorities are established with broad input, aligned with fiscal realities, and implemented through measurable actions.

1. Initiation and Leadership

Strategic planning is initiated under the direction of the City Council and City Manager. Department Directors and key staff contribute throughout the process to ensure shared ownership and accountability.

2. City-Wide Assessments

The City conducts ongoing assessments of internal and external conditions that influence strategic priorities. These analyses include:

- Economic and financial trends affecting revenue and expenditures.
- Demographic shifts and population growth.
- Regulatory and legal changes influencing municipal operations.
- Social and cultural factors, including quality-of-life indicators.
- Infrastructure and environmental needs.
- Technological advancements and cybersecurity risks.

3. Problem Defining and Priority Setting

Findings from the environmental analysis are used to identify the most critical community needs. The City Council then refines these into policy priorities that serve as the foundation for strategic goals.

4. Vision Development

The City's long-term vision is for Carson to be a thriving, diverse, destination city – a great place to live, work and play with an unlimited future.

5. Goal Setting and Strategy Formulation

The City Council has established five overarching initiatives as the framework for strategic goals: Economic Development, Infrastructure, Commitment to Youth, Technology, and Quality of Life and Public Safety. Each goal includes specific strategies and action plans to guide implementation.

6. Implementation and Budget Integration

The City executes its strategies through departmental work plans and annual budget appropriations. Each department identifies key actions, timelines, and resources to advance these strategic goals within the fiscal year.

7. Monitoring, Evaluation, and Continuous Improvement

Performance measures and financial reports are used to track progress. The City conducts annual reviews during the budget process and comprehensive updates to the strategic plan every five years, ensuring responsiveness to changing conditions.

Strategic Goals and Implementation Strategies

1. Economic Development

Goal: Strengthen Carson's economic base, attract investment, and expand job opportunities to support fiscal sustainability.

Action Plan:

- Advance the Civic Center Redevelopment Project to include mixed-use, retail, entertainment, and civic components.
- Support commercial and industrial redevelopment through streamlined permitting and targeted business assistance programs.
- Leverage Carson's proximity to major transportation corridors to attract logistics, clean technology, and entertainment industries.
- Promote tourism and business opportunities related to the Carson Experience consisting of the City's 60th Anniversary and the 2028 Olympic and Paralympic Games.
- Conduct a comprehensive business retention and attraction study to identify growth sectors and continue implementing our Economic Development Strategic Plan that was adopted by the City Council.

2. Infrastructure

Goal: Maintain and modernize City infrastructure to enhance mobility, safety, and sustainability.

Action Plan:

- Implement the Capital Improvement Program (CIP), prioritizing roads, stormwater systems, parks, and City facilities.
- Develop a Citywide Infrastructure Master Plan to guide long-term capital investment and maintenance.
- Replace fleet vehicles with low-emission and electric models to reduce environmental impact.
- Convert all City streetlights to LED technology and expand smart signalization for improved traffic flow.
- Pursue federal and state infrastructure grants to augment local funding sources.

3. Commitment to Youth

Goal: Empower Carson's youth through education, recreation, and employment opportunities that foster lifelong success.

Action Plan:

- Develop the Teen/Innovation Center as part of the Civic Center Redevelopment Plan.
- Expand after-school and summer programs focused on STEM, arts, and leadership development.
- Partner with local schools and businesses to create internship and career pathway programs.
- Modernize park and recreation facilities to support youth sports and fitness initiatives.
- Enhance access to mental health and wellness programs for children and teens.

4. Technology

Goal: Enhance City operations, public access, and digital equity through technology-driven solutions.

Action Plan:

- Complete Phase 1 of the $30 million Fiber Optic Network to connect all major City facilities and parks.
- Deploy smart city applications to improve public safety, mobility, and environmental monitoring.
- Expand online service delivery and digital permitting to enhance convenience and transparency.
- Implement advanced cybersecurity systems and staff training to safeguard data and infrastructure.
- Promote digital literacy programs to close the community's digital divide.

5. Quality of Life and Public Safety

Goal: Promote a clean, safe, and vibrant community through enhanced public safety, beautification, and community engagement.

Action Plan:

- Maintain strong partnership with the Los Angeles County Sheriff's Department for responsive and community-oriented policing.
- Expand use of Automated License Plate Readers (ALPR) and surveillance technologies to deter crime.
- Invest in citywide beautification projects, including tree planting and public space enhancements.
- Improve streets, sidewalks, and lighting in residential and commercial corridors.
- Support community health initiatives, disaster preparedness, and neighborhood outreach programs.

Evaluation and Ongoing Review

To ensure accountability, each strategic goal is accompanied by measurable indicators tracked through the City's annual performance review process. Departments track and report progress internally and report externally via the annual budget book, enabling continuous adjustment of strategies and resources. Through this integrated approach, the City of Carson ensures that its budget serves as the financial expression of its strategic plan and that each fiscal year builds upon the previous year's progress, translating long-term vision into tangible community outcomes.

Organizational and Community Challenges and Opportunities

Major Challenges and Opportunities Facing the Organization

The City's major organizational challenges and opportunities are identified annually through the strategic planning process, which considers economic and financial trends, regulatory changes, infrastructure conditions, technology, and cybersecurity. Among the ongoing areas of focus are the rising costs associated with employee retirement benefits and healthcare. These costs reflect broader statewide and market trends that have developed over several years and continue to require careful long-term financial planning. For FY 2026–2027, healthcare premiums are expected to increase by 4.97%, following an 8.21% increase in the prior year.

The City continues to take a proactive approach to managing these long-term obligations. Retirement costs are influenced by changes in CalPERS amortization periods, demographic trends, and updated actuarial assumptions. In response, the City secured a 2020 Trust Agreement bond to reduce its unfunded accrued actuarial liability, with the bonds scheduled to mature in 2044. These efforts, together with ongoing financial planning and prudent budgeting, position the City to manage these obligations while maintaining its commitment to essential services and strategic investments. Accordingly, the City's approach to these challenges extends beyond the current fiscal year and is incorporated into its longer-term financial planning, including the life of the pension obligation bonds and the City's Capital Improvement Program.

Major Challenges and Opportunities Facing the City

As the City looks toward the future, it remains focused on addressing evolving community needs while making strategic investments that strengthen Carson for generations to come. One important area of focus is the continued improvement and modernization of aging infrastructure, including streets, parks, and municipal facilities. Many of these assets have accumulated maintenance and improvement needs over several decades, and the City's Capital Improvement Program provides a strategic framework for addressing these needs through ongoing and future investments.

The City is also focused on expanding equitable access to technology and digital services. While access to high-speed broadband and digital resources has improved, some areas of the community continue to experience greater barriers to connectivity. The Citywide Municipal Fiber Optic Network is a significant investment designed to help bridge this digital divide, expand access to high-speed connectivity and digital City services, and promote digital inclusion across all four Council districts. In addition, the City is preparing for the 2028 Olympic and Paralympic Games, an extraordinary opportunity that requires careful coordination and timely investments in public safety, mobility, and event infrastructure. These preparations are being undertaken in partnership with LA28, the Los Angeles County Sheriff's Department, regional transportation agencies, neighboring cities, and other regional partners to ensure Carson is well positioned to welcome athletes, visitors, and spectators from around the world.

How This Budget Addresses Those Challenges

This budget takes a proactive, long-term approach to managing these pressures while maintaining the City's strong fiscal position and ability to deliver essential services. Retirement and healthcare costs are influenced substantially by CalPERS and broader healthcare market conditions, which are largely outside the City's direct control. The City therefore focuses on managing these obligations through prudent

financial planning, the pension obligation bond trust, and continued full funding of employee healthcare. The City's current financial position provides the capacity to meet these obligations while continuing to invest in priority services and community needs.

The City is also making strategic investments to address infrastructure needs and expand digital access. These investments are supported through a diversified funding strategy that includes General Fund resources, reimbursable grants, special revenue and entitlement funding, and lease revenue bonds, allowing the City to advance priority projects while maintaining fiscal discipline. Continued development of the Citywide Municipal Fiber Optic Network will further expand high-speed connectivity and digital access across all four Council districts.

Preparation for the 2028 Games is similarly being approached in a targeted and fiscally responsible manner and will be addressed in the City's Fiscal Year 2027-2028 and 2028-2029 Budgets. These resources are and will be intentionally scoped to meet anticipated event-related demands while avoiding unnecessary permanent structural expansion.

Expected Results Within the Budget Period

The City expects to achieve meaningful progress on several priorities during FY 2026–2027, including continued advancement of funded Capital Improvement Program projects, measurable expansion of the Citywide Municipal Fiber Optic Network, and adoption of a structurally balanced budget while maintaining the City's 20 percent General Fund reserve. These near-term results will build on the City's ongoing investments in infrastructure, technology, fiscal stability, and essential services.

Other outcomes will be measured over a longer horizon. The City's pension obligation bonds are scheduled to mature in 2044, while the full scope of the Capital Improvement Program and fiber network build-out will extend beyond a single budget cycle. The City monitors progress through its annual performance review process using key indicators such as General Fund reserve levels, structural budget balance, CIP project completion, and fiber network build-out milestones. These measures, together with a comprehensive review of the City's strategic plan every five years, provide a framework for evaluating progress, identifying emerging needs, and ensuring that the City's strategies remain aligned with its long-term priorities.

Priorities and Issues

The Fiscal Year (FY) 2026–2027 Adopted Budget reflects the City of Carson's continued commitment to fiscal responsibility, service excellence, and strategic investment in the community's future. While maintaining a structurally balanced budget for the sixth consecutive year, this fiscal plan introduces a forward-looking approach focused on infrastructure modernization, technological transformation, and preparation for significant upcoming events.

Key Factors Influencing the FY 2026–2027 Budget

Economic conditions remain stable but influenced by inflationary pressures, rising labor and healthcare costs, and increased demand for capital investment. The City's primary revenue sources, sales and property tax, continue to show steady growth, supported by development and consumer spending. Major initiatives include continued implementation of the Capital Improvement Program (CIP), advancement of the Citywide Municipal Fiber Optic Network, continued preparation for upcoming events, and targeted workforce expansion to strengthen Human Resources, Technology, and Public Safety functions..

Shift in Priorities

Compared to FY 2025–2026, which emphasized fiscal stabilization and service continuity, FY 2026–2027 represents a shift toward strategic growth and modernization::

- Infrastructure: From deferred maintenance to full-scale capital investment and renewal.
- Technology: From internal modernization to citywide broadband and digital inclusion.
- Economic Development: From business retention to large-scale redevelopment and global event readiness.
- Workforce: From stabilization to strategic capacity building and leadership development.

Principal Issues and Actions

1. Rising Costs and Long-Term Obligations: Continue structurally balanced budgeting, maintain 20% reserve, and manage CalPERS and healthcare increases through long-term trust funding.
2. Infrastructure and Service Delivery: Deliver funded CIP projects focused on streets, parks, stormwater, and facilities using a mix of grants, bonds, and General Fund support.
3. Global Event Preparation: Enhance public safety, technology, and mobility infrastructure for the 2028 Olympic and Paralympic Games.
4. Technological Advancement: Continue Phase 1 of the $30 million fiber optic network to improve service delivery and digital equity.
5. Economic and Workforce Development: Advance the Civic Center Redevelopment Project and strengthen recruitment, training, and succession planning.

Changes in Service Levels and Fees

Service levels are maintained or enhanced across all departments, particularly in public safety and recreation. No new taxes or major fee increases are proposed, though moderate revenue growth is anticipated from the ongoing fee study, current taxes, business licenses etc.

Conclusion

The FY 2026–2027 Adopted Budget positions Carson for long-term sustainability and community advancement. By balancing fiscal prudence with strategic investment, the City continues to build a stronger, more connected, and resilient future for its residents, businesses, and partners.

Basis of Accounting and Budgeting

Basis of Accounting Overview

The basis of budgeting refers to the period or time frame when revenues and expenditures are recognized in the fund and are also reported on the financial and budget statements. The City of Carson's basis of budgeting primarily follows the basis of accounting which is in accordance with the Generally Accepted Accounting Principles (GAAP) and outlined by the Governmental Accounting and Standards Board.

Under the basis of accounting revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period therefore revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, except for principal and interest on long-term liabilities, claims payable, and compensated absences which are recognized as expenditures to the extent they have matured.

The City's fiduciary fund financial statements are comprised of a private-purpose trust fund (Successor Agency) and custodial funds. The private-purpose trust fund and custodial funds are reported using the "economic resources measurement focus" and the "accrual basis of accounting." The accrual basis of accounting recognized revenues as soon as they are earned and expenses are recognized as soon as the liability is incurred.

Basis of Budgeting and Basis of Accounting

The city budget is adopted, monitored, and overseen on a basis that is consistent with GAAP or the generally accepted accounting principles (excluding the differences stated below) which allows for budget reports to be generated within the same accounting system.

Differences Between Basis of Budgeting and Basis of Accounting:

- Under the basis of budgeting encumbered amounts are considered expenditure however these are not considered expenditures under the basis of accounting.
- Under the basis of accounting revenues are recognized in governmental funds as soon as they are both "measurable" and "available, however revenue recognition under the basis of budgeting may be deferred until amounts are actually received in cash.
- Under the GAAP basis of accounting used in proprietary funds, the receipt of long-term debt proceeds, capital outlays, and debt service principal payments are not reported, but allocations for depreciation and amortization expense are recorded. Often, the opposite is true under the basis of budgeting.
- Under the basis of accounting capital improvements are capitalized and reported as assets and then depreciated over their useful lives. These assets appear on the Statement of Net position and not the Statement of Activities. The statement of activities or expense for capital does not show the full cost of the capital project but rather the annual depreciation expense. The basis of budgeting shows capital expenditures in the year in which they occur.
- Under the basis of accounting principal and interest on long-term liabilities, compensated absences, self-insurance, and claims payable are recognized to the extent they have matured while in the basis of budgeting compensated absences and self-insurance/claims are recorded when a liability is incurred.

Financial Policies

Budget Policy

- The city-wide budget including the operating budget, capital improvement budget, and special events budget shall be curated by the collaboration of each department, reviewed by the finance department to ensure alliance with revenues to create a structurally balanced budget, reviewed by the City Manager to verify that the budget follows the current initiatives of the city council and approved by the City Council. The fiscal year 2026-2027 budget is in compliance with all relevant financial policies.

Operating Budget Policy

- The City will adopt a balanced operating budget by June 30th of each year without using General Fund undesignated fund balances or reserves. The budget that is adopted shall include expenditures necessary to provide for the well-being and safety of the community subject to available revenues. (Resolution Number 12-014)
- The City shall use revenues in excess of expenditures at the end of the fiscal year to satisfy the general fund reserve requirements, capital projects reserves, capital equipment reserves, and liability reserves appropriated for other uses. (Resolution Number 12-014)
- Financial reports which compare the budget to actuals are available as needed for each department and division.

GAAP Compliance

- The city will continue to prepare financial statements in accordance with account principles accepted in the United States of America (U.S. GAAP) as applied to government units.
- The city will continue to follow the regulations and guidelines established by the Governmental Accounting Standards Board (GASB) which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Structurally Balanced Budget Policy

- A structurally balanced budget is a budget that balances operating revenues with operating expenditures.
- The city of Carson defines a structurally balanced operating budget as one that has recurring revenues that equal or exceed recurring expenditures, meaning recurring revenues equal or exceed both salaries and benefits and operation and maintenance expenses.
- One-time revenues sources should not be used for recurring operations.

Long Range Financial Policy

- The City will adhere to the underlying financial principles when estimating long range financial estimates.
- The City will project General Fund revenues and operating expenditures over a five-year period using historical trends and anticipated inflationary impacts.
- The City shall create and maintain a long-range five-year CIP plan operating all ongoing and anticipated projects in the city as well and current and potential financing sources.

- The city will ensure that long-term goals do not affect the current budget or hinder the city from adopting a structurally balanced budget in future fiscal years.

Fund Balance Policy

- The city shall maintain a minimum General Fund balance, committed as a " Reserve" for Economic Uncertainties, equal to 20% of annual General Fund appropriations, exclusive of non-spendable, restricted, and assigned General Fund balances. (Resolution Number 17-043)
- The City may consider a use of the Reserve for Economic Uncertainties when the City Council declares a fiscal emergency by resolution; or when there is a physical emergency requiring significant City response, such as an earthquake; or when a single General Fund revenue source decreases more than $1 million in one year; or when the City incurs a liability of more than $ 1 million in one year due to legal or insurance settlements. The Reserve for Economic Uncertainties shall not be used for recurring operating expenditures unless one of the foregoing criteria is applicable. (Resolution Number 17-043)

Revenue Policy

- The City will estimate its annual revenues by a conservative, objective, and analytical process. The City will also use specialized consultants in forecasting sales and property taxes.
- Non-recurring revenues will be used only to fund non-recurring expenditures.
- One time revenue sources will only be used for one time or non-recurring expenses.
- The City will encourage a diversified and stable local economy to avoid excessive reliance on any one industry or business for tax, fine and fee revenues.
- The City will update the User Fees and Cost Allocation Plan every three years to calculate the costs of providing services and consider such information when establishing user charges.
- The City shall continue to explore revenue-raising alternatives as necessary and shall pursue grants available to local government.

Expenditure Policy

- The City shall adopt an operating expenditure budget that is balanced or less than the operating revenue budget.
- Long-term debt will not be used to finance current operating expenditures.
- Operating expenditure will be redistributed each fiscal year in alignment with Council's priorities and guiding principles.

Purchasing Policy

- All procurement activities shall be conducted in full compliance with federal, state, and municipal laws.
- All procurement activities shall be conducted with integrity, transparency, and equity.
- All procurement activities shall promote open and fair competition.
- All procurement activities shall be carried out with clear accountability and responsible stewardship of public funds.
- All procurement activities shall support the City's goals for sustainability and community impact.

Budget Transfers

- Budget transfers are only transfers of moneys between individual funds or departments within the budget and shall not alter the City's budget.
- Any budget transfer within the same city department may be approved by the City Manager.
- Any budget transfer in any amount between City departments shall require City Council approval.
- Any transfer moving personnel-related funds shall require City Council approval.
- The Budget Division will provide accurate expenditure reports to departments and the City Manager and will verify each budget transfer as part of the internal control process.
- The Accounting Division will audit expenditure regularly to ensure proper compliance with GAAP rules.
- The Purchasing Division will ensure that all purchases are made to the appropriate general ledger accounts and will consult with the Budget Division and Accounting Division for any requisitions needing review.

Continuing Appropriations

- The City will allow for the carryover of unexpected operating appropriations from the previous fiscal year, that is reviewed by the Finance department and approved by the City Council.
- One carryover request will be submitted to council for approval in the month of September every year.
- A carry forward request will not be approved if the request is not in compliance with the current financial policies and principles.
- A carry forward can be completed for select encumbrances, grant funding from the previous year, or capital improvement funding from the previous year.

Budget Amendments

- Requested budget amendments must be submitted unto and approved by the City Council.
- All budget amendments must stay in compliance with the current financial policies and principles.
- Any increase or decrease in the city-wide revenue or expenditure budget is considered a budget amendment.

Special Revenue Funds

- It shall be policy of the city to abide by applicable rules and regulations pertaining to the expenditures of special revenue funds as required by each funding source. (Resolution Number 12-014)
- Special revenue funds shall adhere to all other appliable fiscal policies of the City.
- Special Revenue funds shall also maintain a structurally balanced budget for operational revenues and expenses.

Grant Policy

- The City of Carson will follow established guidelines for proper management, oversight, and compliance of Federal, State, and/or Local grant awards in accordance with the applicable agencies' regulations.

- The City of Caron will provide an effective and coordinated approach to the accounting of grant resources and to efficiently and accurately record grant-related financial information in accordance with the granting agency's requirements.
- Awarded grant funding must be used for allowable costs as per the grant agreement.
- Budget modifications exceeding percentage allocation will require agency approval.
- Expenses must follow cost principles.

Investment Policy

- The city's investments shall be in compliance with all Federal, State, and City statutes including California State Code §53600.
- The City's investment policy applies to all funds with in the city.
- The City of Carson will invest public funds with the primary objectives of safety, liquidity, and yield, in that order of priority.
- The City Treasurer is designated as the investment officer and will manage investments in accordance with the "prudent person" standard.
- Investments will follow a "buy and hold" strategy, with maturities not exceeding five years unless otherwise authorized by law.
- Diversification will be maintained to minimize risk and safeguard principal.
- Authorized investments include U.S. Treasury obligations, federal agency securities, collateralized time deposits, certificates of deposit, commercial paper, municipal bonds, and the Local Agency Investment Fund (LAIF), subject to limits set forth in law and policy.
- The City will provide monthly investment reports and review the policy annually for compliance, effectiveness, and alignment with best practices.

Debt Management Policy

- The City of Carson will only issue long term debt to finance the construction, acquisition, and rehabilitation of capital improvement and facilities, equipment and land to be owned and operated by the Issuer, to provide for low and moderate housing, and redeveloped blighted areas of the City.
- Long-term debt financing will not be considered appropriate for current operating expenses and routine maintenance expenses and the like. (Resolution Number 12-014)
- Long term debt financing can only be used of the project is approved by the City Council or other governing board, the weighted average maturity of the debt will not exceed the average useful life of the project to be financed by more than 20%, the issuer estimates that revenues will be able to service the debt through its maturity and the issuance of debt complies with the applicable state and federal law.
- The City of Carson shall seek to avoid the use of debt to fund infrastructure and facilities improvements in circumstances when the sole purpose of such debt financing is to reduce annual budgetary expenditures.

Other Financial Policies and Compliance

The city maintains and strives to continue maintaining its compliance with all financial polices moving into fiscal year 2026/2027 including adopting a structurally balanced budget.

Additional Resolutions, Ordinances, and polices alongside more in depth explanations can be found via the Carson website under the Carson Municipal Code.

Budget Process

The budget process is a comprehensive and collaborative yearlong endeavor in which the Finance department dedicates time and effort to perfecting and enforcing the budget. The budget process includes teamwork and collaboration between the cities departments, the Finance team, the City Manager, City Council, other governing agencies, Commissions, and most importantly the citizens of Carson. During this process all participants take part in developing the budget for each department, Special Revenue Funds, and the CIP. The city's budget is reviewed through a rigorous and detailed oriented process to ensure accuracy and proper forecasting to fulfill the city's needs. Adhering to the Budget and the Budget Process allows for a seamless transition of the budget year over year.

Pre – Budget (Stage 1) – December

Pre – Budget is the first stage of the budget process in the City of Carson. During this phase the Finance Department will release a Budget Calendar, that is approved by the city council, and have it sent to all departments within the city. This budget calendar includes every major step of the budget process. The purpose of sending the budget calendar out is to ensure that all personnel who take part in the process are up to date and aware of meetings, deadlines, and deliverables. Having this process approved by council also allows the public to be aware of the budgets progression over the course of the budget cycle. During this process the Finance team will also brainstorm processes that can be improved and create implementation strategies to enhance the budget process.

Budget Kick-Off Meeting (Stage 2) – January

The next phase of the budget process is the Budget Kick-Off Meeting. The Budget Kick-Off Meeting is one of the most important stages in the budget process as it is a formal introduction to the start of the budget. During this stage the Finance Director will meet with all other Department Executives to update them on the official start of the budget process. This meeting is also held so that every department knows of any changes, new strategies, or other important items to consider during the budget's progression. During this stage the budget team, including the budget manager and budget analyst, will meet with the analysts of all other departments. These meetings have a focus on any technical and system changes that the analyst should know while creating and submitting their department's budget while also reiterating the discussions in the executive meeting. Lastly at this stage the Finance Department opens the budget to be input by the departments. The department analysts are responsible for budgeting for Operational and Maintenance expenses while the Finance department will budget the salaries and benefits of all city employees, based strongly off the Memorandums of Understanding.

Budget Opening and Development (Stage 3) – January – February

The Budget Opening and Development is the next stage in the budget process. During this phase of the budget the departments will begin to input their Operation Budget in accordance with the guidelines established in the Budget Kick-Off Meeting. All departments have the opportunity to inquire about budgetary items, and work with each other to establish the city's budget. If needed departments will also complete a personnel request form which highlights any requested changes with full-time or part-time personnel within the department. All personnel request forms must be approved by the Human Resources and Risk Management department. Also in this phase all revenues, whether pertaining to the general fund or a special revenue fund, will be submitted. All departments should have their budget

entered by the end of February. During this phase Finance will finalize the rough draft budget for all salaries and benefits.

Budget Meetings (Stage 4) – March

Once the first rough draft of the budget is completed each department will begin to meet with Finance during pre-scheduled meetings. During these meetings the departments will have the opportunity to explain the changes in their budget from the previous year and explain any special needs that should be considered. During this time any personnel changes or reorganizations will be discussed using the personnel request form which will also be submitted to the City Manager's Office for review. After these meetings Finance will consider the request of every department and make suggestive alterations to be considered by the City Manager's Office. After the first round of meetings have been concluded each department will meet with Finance and the City Manager. During these meetings the City Manager will address any critical budget items within the department such as FTE changes and make alterations to the budget in accordance with the city's overall needs. At the end of this stage Finance will conduct its first meetings with Public Works to discuss the CIP budget and will also meet with Community Services to discuss the Special Events Budget.

Special Meetings and Budget Workshops (Stage 5) – April – May

During this phase the final CIP and Special Events meetings will occur with the departments, Finance, and the City Manager. Once these meetings have been concluded, the rough draft of the budget will be presented before the City Council. In April the first budget workshop will take place. This budget workshop is hosted by the Finance Department and gives a comprehensive overview of the budget for the General Fund. This workshop includes the audited General Fund Reserve, the total budgeted revenues broken down by source, the total General Fund city expenditure broken down by department, the total FTE count, the current city-wide vacancy rate, and the total salaries and benefits funded from the General Fund. The city council will make any recommendations that will be adhered to by the Finance team. The next workshop is dedicated to the CIP. It will be presented by the Public Works Department and follows the same process as Budget Workshop 1. The Public Works Commission will also review the CIP budget after it is taken before council. Lastly a third and final workshop is conducted for the city's Special Events. As with the other workshops this is taken before the city council for review. Any changes will be implemented into the budget by Finance.

Budget Public Hearing and Adoption (Stage 6) - June

After the workshops are completed, the budget is changed to reflect the recommended budget changes from the budget workshops. Any necessary and approved changes can be made to the budget during the time before the Public Hearing and Adoption. If needed the CIP and Special Events can be entered into the budget to reflect the Budget Workshops. Finance will contact the City Clerk's Office to release the Notice of Public Hearing to the public at least 10 days prior to the council meeting that will discuss Budget Adoption. All budget items will be finalized by Finance at least one week prior to the council meeting. The Public Hearing and Budget Adoption will include all listed budgetary items: General Fund expenditure and revenue, audited General Fund Reserve, total FTE count, the vacancy rate as of July 1st, CIP, Special Events, Special Revenues Fund expenditure, budget for other governing agencies, and audited General Fund Reserve. During the budget presentation any changes made to the budget after the workshops will be clearly presented to the council to ensure transparency and awareness of the final budget being submitted before the council. Once the budget is approved it will be posted starting July 1st.

Budget Execution and Maintenance (Stage 7) – July – June

After the budget's official adoption, the Finance team as well as the City Manager will continue to monitor the budget and ensure its enforcement throughout the entirety of the year. In September the Finance team will analyze any submissions from the departments to carry forward any funding from the previous fiscal year. These continuing appropriations submissions will ultimately be approved by council and implemented upon approval. Quarterly reports can be requested to be presented before the council while monthly reports are discussed in monthly meetings. Significant changes to the budget can be made at Mid-Year. During this process each department will collaborate with the Finance team and the City Manager. The Finance department will submit a finalized Mid-year report, in February, requesting any necessary changes to meet the city's needs and reporting on the current state of the city at the half-way point of the fiscal year. Each department can submit a budget transfer form which allows for any intra-departmental transfer. These must be signed and approved by the department director, the finance director, and the City Manager. Transfers can also be made within the same fund and must follow the same approval process. Any budget amendment including: increases to the budget, inter-departmental transfer, or new Capital Improvement Project must be approved by the council and will be added to the budget via resolution. It is important for the departments, finance, the City Manager, and the City Council to stay abreast on changes within the budget and continue to monitor the budget throughout the whole year.

Public Engagement in the Budget Process

The City of Carson is dedicated to promoting transparency, accountability, and community-driven decision-making in its annual budget process. We encourage community involvement throughout the entire budget development process. The process is not only collaborative across all city departments—but also designed to be transparent about the budget's creation, and changes over the course of a fiscal year.

The citizens of Carson can engage in the budget process in several ways:

Council Meetings and Budget Workshops

The citizens of Carson are encouraged to view and participate in the City Council Meetings. During the budget process workshops are held on specific dates, that are approved by council, in which feedback can be given on the current state of the budget. Inquiries about the budget are not limited to the council meetings discussing the budget and can be brought to the council at any time. Once the budget is adopted citizens can continue to discuss, request, and inquire about the budget. Any changes made after the Public Adoption will be considered an amendment. Citizens can visit our Live Broadcast page on the city website at https://www.carsonca.gov/ under live broadcasts to watch the council meetings and to submit public comments.

Public Hearings

The citizens of Carson are encouraged to attend all Public Hearings, most notably the public hearing to Consider the Budget Adoption. This hearing discusses the final iteration of the budget and goes over all the changes made since the Budget Workshops. This allows the public to discuss the current state of the budget and request any final changes before the budget's adoption.

Newsletters and Public Notices

The public can read and review the city's newsletter and public notices to stay abreast on changes within the city, budget updates, and future endeavors. Citizens can visit the city website at https://www.carsonca.gov/ and navigate to our public notice page for further information.

Commissions/Committees/Boards

The cities Commissions are another means for the public to participate on board where the budget will be discussed. In the Commission meetings budgetary items can be brought before the city officials and later taken to each department head. These suggestions about the city budget are also taken before the City Manager and City Council. Information regarding commissions, committees, and boards of the city can be found on the city website at https://www.carsonca.gov/ under the boards and commission page.

Online Budget Engagement Tool

The public can also view in detail the entire cites budget via City of Carson, CA | Open Finance. This tool is utilized to show the citizens of Carson the budget, expenditure, and revenues for the current and previous fiscal years. This tool has the capability to break down the budget in several ways to promote transparency and clarity with the allocation of city resources. Citizens can also visit the city website at https://www.carsonca.gov/ to view any and all completed budget workshops, quarter reviews, Public Adoptions, or other budgetary meetings.

Email and Phone Calls

The city's website at https://www.carsonca.gov/ has access to staff members from every department. To get in touch via phone number citizens can call (310) 830-7600 or (310) 952-1700 for the 24-hour automated number. Via email or phone line a citizen can inquire about the budget or the budget process anytime throughout the year. The citizens of Carson can also engage via social media as listed below:

LinkedIn: https://www.linkedin.com/company/city-of-carson-california

Instagram: https://www.instagram.com/cityofcarsonca/

Twitter: https://x.com/cityofcarson_ca

Facebook: https://www.facebook.com/cityofcarson/

Education

The citizens of Carson can also use the Budget Book itself as a guide to learn about the budget, the budget process, and all other budget related items. The Budget Workshops also serve a strong aid to learning about each department and where their expenditure goes. Lastly, attending council meetings will keep citizens up to date regarding department revenue, expenditure, and budget amendments as well as what the budget is being utilized for. If a citizen is unable to attend a meeting they can either rewatch it via the city's YouTube Page https://www.youtube.com/channel/UC3ethohaz3fuapOdycVAmWg or read through the agenda and staff reports located on the city's website.

Budget Calendar

Date	Meeting	Topic
November 18, 2025	City Council	Consider Proposed Budget Calendar
January 5, 2026	Staff	Budget Kick-Off Meeting (Executives & Analysts)
January 6, 2026	Staff	Budget Projection (Tyler Munis)
February 26, 2026	Staff	Draft Department O&M Budgets Due
March 2–12, 2026	Finance	Department Director Meetings
March 3, 2026	Management	Develop CIP Recommendations
March 16–26, 2026	Staff	City Manager Budget Meetings with Directors
March 30, 2026	Staff	CIP Meeting #1
March 31, 2026	Staff	Special Events #1
April 13, 2026	Staff with CM	CIP Meeting #2
April 14, 2026	Staff with CM	Special Events #2
April 21, 2026	City Council	Budget Workshop No. 1 (Revenues & Expenditures)
April 23, 2026	Staff	Department Narratives Due
May 5, 2026	City Council	Budget Workshop No. 2 (CIP)
May 14, 2026	Public Works Commission	Review Draft CIP
May 20, 2026	City Council	Budget Workshop No. 3 (Special Events)
June 16, 2026	City Council	Public Hearing – Consider Budget & CIP Adoption

Changes Between the Proposed and Adopted Budget

Overview

The Finance department presents a proposed budget to the City Council, during Budget Workshop 1, for public review and for any final changes to be made before the public hearing and adoption. On May 5th, 2026, the Finance team brought the Operating General Fund Budget before the city council. This presentation included the proposed general fund revenue and expenditure budget as well as a breakdown of the current proposed employee count. The Public Works department also presents the CIP plan to the City Council for review of the planned project expenditure before the public hearing and adoption. The CIP plan was presented to the City Council on May 20th, 2026.

General Fund and Personnel Changes

The General Funds revenue budget did not see any changes; however, the departmental expenditure was revised. After Budget Workshop 1 the City Council approved the movement of the Housing division formerly under the City Manager's Office to the newly established Real Property Services division under the Community and Economic Development department. The Finance department made an update to reporting its transfers into its own category outside of department breakdown. The total transfers out budget of 630,126 is specifically reserved for Special Events. The Finance Department also updated financial reporting structures including general ledger accounts across City funds to better align with and reflect the City's current organizational structure. To maintain reporting consistency and preserve historical comparability, the City has elected to track the historical financial data of divisions that have transitioned to new departments under their current organizational placement. The Human Resources and Risk Management department updated its expenditure to account for a Senior Human Resources Analyst. There was one additional full-time employee added to the Community Services/Recreation/Park Maintenance department bringing the total employee count of the department to 106. The changes between the budget presented at the Budget Workshop vs Public Adoption are outlined in the charts below.

Department	FY 2026-27 Budget Workshop 1	FY 2026-27 Adopted Budget	Department Changes
City Council	960,749	960,749	-
City Attorney's Office	2,900,000	2,900,000	-
City Clerk's Office	2,557,729	2,557,729	-
City Treasurer's Office	988,809	988,809	-
City Manager's Office	8,508,050	7,709,566	(798,484)
Information Technology and Security	6,200,143	6,200,144	1
Public Safety and Emergency Management	37,311,023	37,311,022	(1)
Finance	6,674,228	6,674,228	-
Human Resources and Risk Management	8,476,672	8,682,248	205,576
Community and Economic Development	9,557,994	10,376,477	818,483
Public Works	29,263,161	29,263,161	-
Community Services/Recreation/Park Maintenance	29,234,326	28,689,200	(545,126)
Non-Departmental	13,830,149	13,830,149	-
Totals	**156,463,033**	**156,143,482**	**(319,551)**

FY 2026-27 General Fund Expenditure Changes Between the Budget Workshop and Adopted Budget

Department	Proposed Budget FTE Count	FY 2026-27 Adopted FTE Count
City Council	5	5
City Clerk's Office	6	6
City Treasurer's Office	5	5
City Manager's Office	31	27
Information Technology and Security	17	17
Public Safety and Emergency Management	34	34
Finance	35	35
Human Resources and Risk Management	18	18
Community and Economic Development	21	25
Public Works	126	126
Community Services/Recreation/Park Maintenance	105	106
Totals	**403**	**404**

FY 2026-27 Full Time Employee Changes Between the Budget Workshop and Adopted Budget

Capital Improvement

The CIP budget was also changed after Budget Workshop 2 and the Public Hearing Adopting the Budget. The cost allocation for Phase II of the Community Broadband project was removed, however, appropriations for Phase I are still budgeted in the Enterprise fund in the amount of $6.25 million. The On-Call operating budget was removed to later be reclassified as On-Call Capital Improvement match, which will be allocated to the General Fund. Various other projects were adjusted to better match available grant funding and special revenue fund balance reserves. The final changes were made to the General Fund project allocations. The proposed budget of $30 million included various CIP projects, while the adopted focused on five priority projects. The adopted projects for the General Fund CIP budget include the Citywide Street Maintenance Program at $8 million, the University Drive Rehabilitation project at $2 million, the Mills Park Renovations project at $4 million, the Cooperate Yard Roof Improvement project at $2 million, and the Leonard Drive Enhancement project at $14 million.

Fund Descriptions

Governmental Funds

General Fund

Fund 101 - General Fund (Major Fund)

The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to a specific fund are accounted for in this fund. Expenditures of this fund include general operating costs and capital improvement costs that are not paid through other funds.

Special Revenue Funds

Fund 202 - Restricted Donations

This fund accounts for private donations and is designated for specific projects/purposes. Fund-related activities were completed and closed out as of FY2020. Fund can be re-used in the future for similar intended purposes.

Fund 203 - Asset Forfeiture

This fund accounts for funds accumulated through seizure and forfeiture of properties, which are then used to supplement funds for public safety services.

Fund 204 - Beverage Container Recycling

This fund is used for the effective disposal of recyclable containers while preserving the environment.

Fund 205 - SB1383 Resident Organic Recycling

This fund accounts for grant funds and expenditures related to conducting education and outreach on organic recycling.

Fund 206 - Equitable City Revitalization

This is a one-time reimbursable grant provided by the Department of Toxic Substances Control, designated for the cleanup of the contaminated and toxic property located at 20151 South Main Street, Carson.

Fund 207 - Hazard Mitigation Grant (FEMA)

This fund accounts for enhancing public safety and environmental protection against natural, human-caused, and technological hazards.

Fund 208 - Federal Public Safety Grants

This is a competitive reimbursable federal grant through the Edward Byrne Memorial Justice Assistance Grant (JAG). Fund is designated for enhancing related public safety programs. Grant award amount of $28,424 is good through September 30, 2027. The City's intention to use the grant toward the purchase of the security golf cart designed as a mobile safety unit to improve patrolling and surveillance of city grounds and facilities.

Fund 209 - State COPS Grants

This is an entitlement grant. Fund is designated at advancing community policing efforts. These grants fund initiatives such as hiring officers, training, mental health and wellness, violence prevention, de-escalation, etc.

Fund 210 - Family Support Grant

This fund provides funding for a Youth Enrichment Scholarship Program available to children ages 17 and under, who are local area residents and are in financial need.

Fund 211 - African American Cultural Heritage

This fund accounts for funds approved by the National Trust for Historic Preservation (the "National Trust"). This is a one-time grant from the AACHAF is designated to advance ongoing preservation activities for historic places representing African American cultural heritage.

Fund 212 - State Gas Tax

This fund accounts for revenues apportioned under the Streets and Highway Code of the State of California. These funds can be expended for any street-related purposes.

Fund 213 - HUD Energy Resiliency

This fund accounts for funds for the purpose of making Community Project Funding/Congressionally directed grants. These Fiscal Year 2023 Community Project Funding (CPF) grants will be administered by the Congressional Grants Division of the U.S. Department of Housing and Urban Development (HUD).

Fund 214 - Home Grant

This fund accounts for funds used for a variety of projects, and programs primarily benefiting low-income residents. This fund was originally authorized under the Housing and Community Development Act of 1974 and its expenditure is approved by the Department of Housing and Urban Development (HUD).

Fund 215 - Community Development Block Grant

CDBG is similar to the HOME Grant CDBG account for funds used for a variety of projects, and programs primarily benefiting low-income residents. This fund was also originally authorized under the Housing and Community Development Act of 1974 and its expenditure is approved by the Department of Housing and Urban Development (HUD).

Fund 216 - Park Development

Funds are designated for related parks projects which include playground renovations, walking paths, lighting installations, safety upgrades, expanded recreational programming, ADA improvements, new amenities (e.g. splash pad, exercise equipment).

Fund 217 - Bikeway/ Pedestrian Access/Transportation Development Act Article 3 (TDA3)

Transportation Development Act (TDA) Article 3 bicycle and pedestrian fund smay be used for operations, maintenance, design, and construction of pedestrian and bicycle facilities and amenities (including wheelchair ramps).

Fund 218 - Proposition A Local Return

Prop A 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. Fund is designated for developing and/or improving public transit, paratransit, and related transportation infrastructure.

Fund 219 - Proposition C Local Return

Prop C 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 for local transportation programs. Proposition C Ordinance directs that the LR funds also be used to benefit public transit, as described in Prop A, but provides an expanded list of eligible projects expenditures including Congestion Management Programs, bikeways and bike lanes, street improvements supporting public transit service, and Pavement Management System projects.

Fund 220 - Federal Highway Planning

This 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.

Fund 221 - State Permanent Local Housing Allocation (PLHA)

PLHA accounts for funds from the State Department of Housing and Community Development used for providing financial assistance to local governments for eligible housing-related projects and programs to assist in addressing the unmet housing needs of the local communities.

Fund 222 - LA County Park District, Measure A

This fund accounts for capital improvements at City parks and recreation facilities. Measure A provides necessary safety repairs and upgrades for parks, beaches and recreational areas in every Los Angeles County community to keep our kids, seniors and all residents safe.

Fund 223 - Brownfields Assessment EPA

This fund is to inventory, characterize, assess, conduct a range of planning activities, develop site-specific cleanup plans, and conduct community engagement related to brownfield sites.

Fund 224 - Used Oil State Grant

Fund is designated to provide safe, convenient, and accessible collection methods for residents in recycling used oil which in turn, reduces pollution in our stormwater systems, protects drinking water sources, and decreases the risk of oil-related contamination in parks, playgrounds, and neighborhoods.

Fund 225 - Air Quality Improvement

The AB 2766 Subvention Program provides a funding source for cities and counties to meet

requirements of federal and state Clean Air Acts, and for implementation of motor vehicle emission reduction measures in the SCAQMD Air Quality Management Plan (AQMP).

Fund 226 - Household Hazardous Waste

This fund is to implement or expand household hazardous waste collection programs.

Fund 227 - State Grants Program

This fund was utilized to receive funding from the SB2 planning grant to procure a land management software system to expedite permit processing. The funds were utilized to facilitate the production of housing in the community.

Fund 228 - Special Grants

This fund supports two one-time programs: the Energy Efficiency and Conservation Block Grant (EECBG) and the Electric Fleet Program. The EECBG provides funding to government agencies based on population, with the goal of promoting energy efficiency, conservation, and the reduction of fossil fuel. The Electric Fleet Program aims to reduce California's fossil fuels by offering funding for electric vehicle chargers and the procurement of electric vehicles.

Fund 229 - Self-Supporting Programs

This fund was a self-supporting fund subsided by the general fund and other revenues such as donations, program fees, and permits. The funding was utilized to support programs such has Tiny Tots and Aquatics as well as park and recreation expenditure.

Fund 230 - LADF - Dodgers Foundation

This annual grants from the Los Angeles Dodgers Foundation disseminates funds to promote Education + Literacy, Health + Wellness, Sports + Recreation as well as maintenance fees needed to support youth players.

Fund 244 - Special City Events

The Special Events fund accounts for restricted donations received from the Community for various annual City events, as well as contributions from the General Fund.

Fund 245 - Building Plan Retention Fees

This fund accounts for building plan maintenance and retention fees imposed by the County. The fees must be used to maintain an official copy of plans for every building in the City, during the life of the building.

Fund 246 - Load Shed Program

This fund accounts for revenues received by the City from Southern California Edison for participating on the Load Shed Program. As part of the Load Shed Program Southern California Edison will notify the City of peak usage times and the City will turn off lights for 1 hour during peak usage.

Fund 247 - Public Education Government Access (PEG)

This fund is used to collect he PEG Fee charged by the City to telecommunication companies to support public, educational and government channel facilities, and is also intended to create an express evergreen renewal of the City's PEG Fee.

Fund 248 - Raised Median Fees

This fund accounts for fees collected from development in-lieu and is restricted for construction of raised medians.

Fund 249 - Undergrounding Utility Fees

This fund accounts for undergrounding of utility lines and conversion overhead utility facilities to underground facilities on designated streets funded by a development in lieu fee.

Fund 250 - Federal Highway Infrastructure Program

This fund accounts for one-time up-front funding/awarded specifically for PW#1612 – Traffic Signal Main/ Broadway.

Fund 254 - Measure R

Measure R 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 designated to reduce traffic congestion and expand transit for related transportation and highway projects (e.g. new rail and bus rapid transit lines, highway improvements, traffic synchronization, street resurfacing and maintenance).

Fund 255 - Carson Housing Authority (Major Fund)

The Carson Housing Authority Fund accounts for assets used for low- and moderate-income housing activities in accordance with the applicable housing-related regulations. The housing assets of the dissolved redevelopment agency's Low- and Moderate-Income Housing Fund were transferred to Carson Housing Authority.

Fund 257 - Neighborhood Stabilization

This 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).

Fund 258 - Work Investment Act

WIA provides assistance for youth employment, training efforts, and dislocated worker support services.

Fund 259 - Measure R Highway Program

The Measure R Highway Program accounts for revenues and expenditures under the Measure R Highway Program grant received through the LACMTA. This is a competitive and reimbursable grant designated for specific projects related to capital street improvements.

Fund 260 - Measure R Transit Investment

This Fund is intended for Carson Circuit: Fashion Outlet Regional Transit Center, LACMTA Project. This is a competitive and reimbursable grant designated for specific projects related to capital street improvements.

Fund 262 - Restricted Administrative Tow Fees

The Admin Tow Fees 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.

Fund 265 - Youth Services Program

The Youth Services Program 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.

Fund 266 - Proposition 1B

Prop 1B was passed in 2006, is also dedicated to the reduction of traffic congestion and increase in traffic safety.

Fund 268 - Proposition 68 Water Bound Act of 2018 (Major Fund)

Prop 68 accounts for City facilities, parks, and community infrastructure, specifically, to provide additional funding for the Carriage Crest Park Expansion Project.

Fund 281 - Measure M

Measure M accounts for the half-cent sales tax and continued half-cent relief tax partially distributed to cities approved by the Los Angeles County voters in November 2017 to fund transportation needs.

Fund 282 - Measure M Subregional Program

Measure M in Los Angeles County includes a Subregional Program (MSP) that allocates funding to local jurisdictions for transportation projects within specific subregions.

Fund 283 - Measure M PS & E and Construction

This fund accounts for all expenditures related to South Bay Highway Operational Improvements funded by Measure M.

Fund 284 - Cooperation Agreement Bond Proceeds

The Cooperation Agreement Bond Proceeds fund accounts for unspent bond proceeds transferred to the City from the Successor Agency to the Dissolved Carson Redevelopment Agency (Successor Agency) in accordance with the Cooperation Agreement entered into by and between the City of Carson and the Successor Agency. Under this fund, the City will report the expenditures of the bond proceeds pursuant to the original bond covenants.

Fund 285 – Other SB1 Programs/Competitive Grants

The Other SB1 Programs Special Revenue Fund accounts for grant revenues and related expenditures associated with transportation projects funded through California's Senate Bill 1 (SB1) programs. These funds support eligible activities such as planning, environmental review, design, right-of-way, construction, and active transportation improvements in accordance with State guidelines and funding agreements.

Fund 286 - State CIP Grants

This fund is used to account for grants from the State for the City's non-recurring capital improvement program.

Fund 287 - MTA Call for Projects

MTA 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.

Fund 288 - Senate Bill 1

This fund accounts for revenues and expenditures of the Road Maintenance and Rehabilitation Account under the SB1 Road Repair and accountability Act of 2017.

Fund 289 - Development Impact Fee

The City of Carson adopted the city-wide Interim Development Impact Fee (IDIF) Program under Ordinance No. 19-1931 on April 16, 2019. Impact fees are one-time charges on new development to either fully or partially recover the costs of providing the public infrastructure.

Fund 290 - Facility Maintenance

This fund accounts for the 10% surcharge on the Community Center and Park Facility rental fees. This fund is to track performance and cost- efficiency of services and to ensure user fees are sufficient to cover costs.

Fund 291 - Community Facilities District

This fund accounts for fees and money received related to the activities within the operation of the Communities Facilities District.

Fund 292 - Enhanced Infrastructure Financing District (EIFD)

EIFD accounts for a Limited Tax Increment Financing District created after the dissolution of redevelopment agencies in 2012. An EIFD allows governmental entities to contribute a portion of their future property tax revenues from a defined district for the construction of certain infrastructure projects. In 2022, the City of Carson, in partnership with the County of Los Angeles, formed an Enhanced Infrastructure Financing District (EIFD) called the City of Carson Enhanced Infrastructure Financing District. Carson EIFD funds can be used anywhere within the City for projects identified in the Infrastructure Financing Plan.

Fund 295 - Carson Stormwater (Measure W)

This fund accounts for grant money received for the City's Stormwater projects. Fund is designed to maximize the ability to address local stormwater and urban runoff challenges and opportunities.

Fund 296 - Safe Clean Regional Stormwater Program

This fund accounts for funds received from LA County Flood Control District for projects aimed for increasing stormwater and urban runoff capture and reducing stormwater and urban runoff pollution in the City.

Fund 299 - American Rescue Plan Act 2021 (ARPA)

This fund accounts for the funds provided by the federal government to cover revenue shortfalls and COVID-19 related costs.

Fund 638 - Capital Asset Replacement

This fund is used to account for and finance the on-going replacement of the City's stock of vehicles, heavy equipment, specialized equipment, and office furniture and equipment. It is also used to renovate and construct City building and park facilities.

Capital Projects Funds

Fund 256 - Measure M & Measure R Local Street Capital Projects

The Carson Public Financing Authority Revenue Bonds, Series 2019 (Measure M & R Local Streets Project) was issued to finance the design, acquisition, and construction of certain local roadway and street improvement projects. This fund is designated specifically for PW1617 Leonardo project.

Fund 775 - 2024 Lease Revenue Bonds (Major Fund)

The Carson Public Financing Authority 2024 Lease Revenue Bonds (the "2024 Bonds") was issued to finance the costs of improvements to certain roads and facilities and to pay the costs incurred in connection with the issuance of the 2024 Bonds.

Proprietary Funds

Enterprise Funds

Fund 510 – Community Broadband Capital Outlay

The Community Broadband Capital Outlay Enterprise Fund fund City's high-capacity municipal broadband infrastructure to support City operations, enhance public safety communications, improve the City's free Wi-Fi services, and provide the technological backbone necessary for major regional and global events.

Fiduciary Funds

Successor Agency

Fund 440,782,783 - Successor Agency

This fund is used by the City to report trust arrangements under which principal and income benefit other governments. This fund reports the assets, liabilities and activities of the Successor Agency to the Dissolved Carson Redevelopment Agency. It was created pursuant to the Redevelopment Agency Dissolution Act to manage the functions of the former redevelopment agency; the Carson Successor Agency is an entity established to wind down the operations of the former Carson Redevelopment Agency after its dissolution in 2012. It is responsible for fulfilling the former agency's outstanding financial obligations, overseeing the transfer of assets, particularly those that are housing-related, and disposing of remaining properties.

Custodial Funds

Fund 771 – Trust Deposits

This custodial fund is used to account for money deposited to the City for the benefit of certain Organizations and individuals.

Fund 772 - AD Wilmington Assessment

This fund is used to account for the $2.2 million Assessment District Limited Obligation Refunding Improvement Bonds, Series 1995. The bonds were used to finance the installations and construction of certain public improvements within the boundaries of the District. The City is in no way liable for the repayment of the bonds but is only acting as an agent for the property owners in collecting the assessments, forwarding the collections to bondholders and initiating foreclosure proceedings for the benefit of the bondholders.

Fund 773 - AD Sepulveda Boulevard Assessment

This fund is used to account for the $13.1 million Limited Obligation Improvement Bonds, Series 1992. The bonds were used to finance the cost of certain street improvements. The City is in no way liable for repayment of the bonds but is only acting as an agent for the property owners in collecting the assessments, forwarding the collections to bondholders and initiating foreclosure proceedings for the benefit of the bondholders

Fund 774 - Dominguez Technology Center Waste Assessment

This fund is used to account for the $18.9 million Reassessment Revenue Refunding Bonds, Series 2019A. The bonds were used to finance the acquisition costs for improvements within the Assessment District, to establish the Reserve Fund and to pay the cost of issuing the bonds. The City is in no way liable for repayment of the bonds but is only acting as an agent for the property owners in collecting the assessments, forwarding the collections to bondholders and initiating foreclosure proceedings for the benefit of the bondholders.

Discretely Presented Component Unit

Fund 578 - Reclamation Authority

The purpose of the Reclamation Authority is to oversee and facilitate the remediation of contaminated properties in the City. The Reclamation Authority's role is to facilitate and fund the environmental study, investigation, and remediation and reclamation of any and all contaminated properties in the City, or the acquisition and subsequent reclamation of contaminated properties. These powers also include any improvements on property related to environmental cleanup and any negotiations or processing of property reclamation required in connection with the California Department of Toxic Substances Control or any other state or federal environmental agency.

Fund Structure

The City of Carson breaks its funds through multiple classifications. This includes governmental funds, proprietary funds, fiduciary funds, and a discretely presented component unit. The information provided for the fund breakdown is sourced from the ACFR.

Governmental Funds

Governmental Funds have many types and can have restricted or unrestricted uses. These funds are used for core financial activities and objectives in service of the city. These funds include the general fund, Carson Housing Authority, Special Revenue Funds, and Capital Project Funds.

General Fund (major fund) - The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to a specific fund are accounted for in this fund. Expenditures of this fund include general operating costs and capital improvement costs that are not paid through other funds. The General Fund is a major governmental fund, which is determined by a mathematical calculation consistent with GASB No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments and GASB No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.

Special Revenue Funds – Special Revenue Funds are a classification under governmental funds. These are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. A listing of all Special Revenue Funds and their descriptions/intended uses are below.

Capital Projects Funds – Capital Projects funds are the final classification under governmental funds. This section consists of two funds used to account for the construction, rehabilitation, and acquisition of capital assets. In short these funds are used for the City's capital improvement/infrastructure projects. A description/intended use of each individual funds is below.

Proprietary Funds

Proprietary Funds, such as Enterprise funds and Internal Service funds account for activities that operate in a manner similar to private businesses, where the costs of providing goods or services are financed primarily through user charges and fees. These funds use the full accrual basis of accounting to measure all economic resources, including capital assets and long-term liabilities. Proprietary Funds are intended to recover the costs of operations while promoting efficient, self-supporting service delivery.

Enterprise Fund - Enterprise Funds account for business-type activities that provide goods or services to the public and are financed primarily through user fees and charges. These funds use the full accrual basis of accounting and are intended to be self-supporting. The City of Carson currently maintains the Community Broadband Capital Outlay Fund as its sole Enterprise Fund.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the City as an agent for individuals, private organizations, other governmental units and/or other funds. Fiduciary funds are broken down between

the Successor Agency to the Dissolved Redevelopment Agency Private-purpose Trust Fund and custodial funds.

Successor Agency (to the Dissolved Redevelopment Agency Private-purpose Trust Fund) - This fund is used by the City to report trust arrangements under which principal and income benefit other governments. This fund reports the assets, liabilities and activities of the Successor Agency to the Dissolved Carson Redevelopment Agency. Private-purpose Trust Fund follows an accrual basis of accounting and reports a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position.

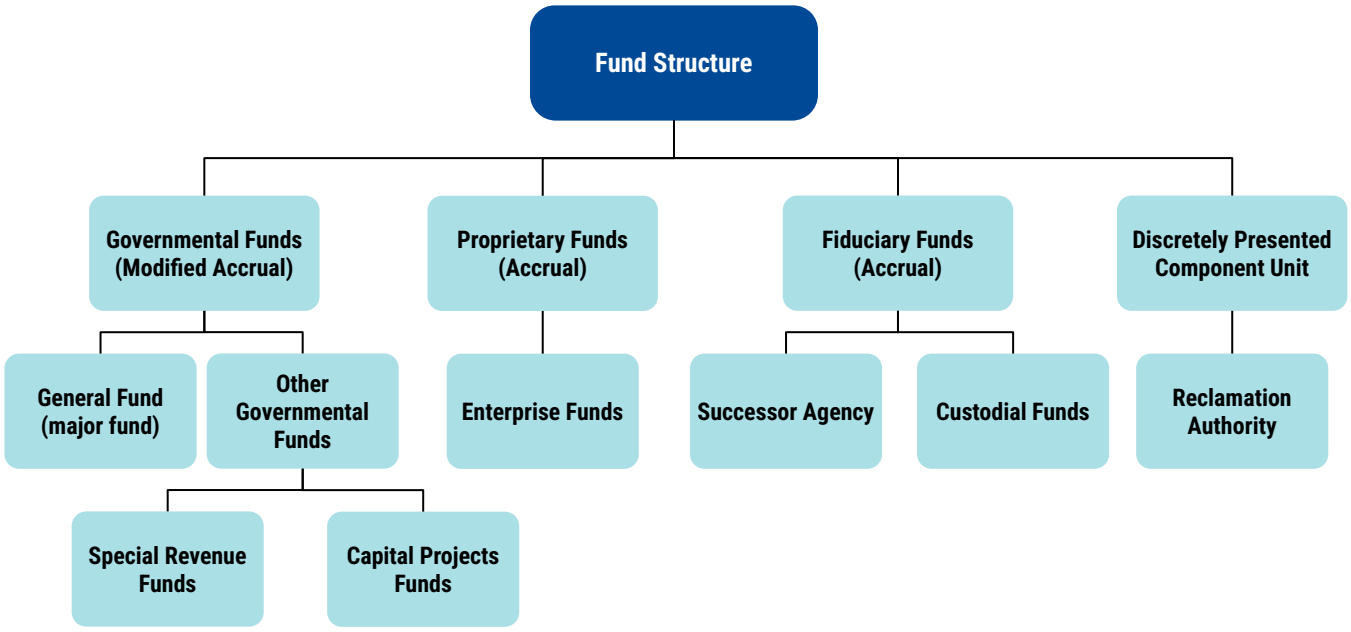
Custodial Funds - These funds account for money and property held by the City as trustee or custodian. Among the activities are the disposition of funds, deposits made for the account of other governmental agencies, developers, and others under the terms of agreements for which the deposits were made. A listing of all custodial funds and their classifications are below.

Discretely Presented Component Unit

Carson Reclamation Joint Powers Authority (Reclamation Authority) - was formed in February 2015 by the governing boards of the Housing Authority and the Carson Community Facilities Districts Nos. 2012-1 and 2012-2. The purpose of the Reclamation Authority is to oversee and facilitate the remediation of contaminated properties in the City. The Reclamation Authority's role is to facilitate and fund the environmental study, investigation, and remediation and reclamation of any and all contaminated properties in the City, or the acquisition and subsequent reclamation of contaminated properties. These powers also include any improvements on property related to environmental cleanup and any negotiations or processing of property reclamation required in connection with the California Department of Toxic Substances Control or any other state or federal environmental agency.

While all special revenue funds have been included in the fund structure some are inactive as of the start of the Fiscal Year. As these funds are inactive no department will be projected to utilize these funds for the next fiscal year meaning that some funds will have no budgeted amounts. The department/fund breakdown will showcase the departments that were using the fund previously or would use the fund should a budget be added via resolution.

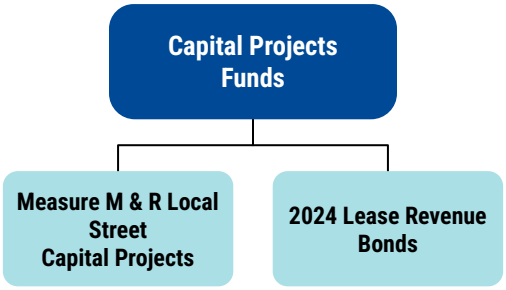
Fund Structure



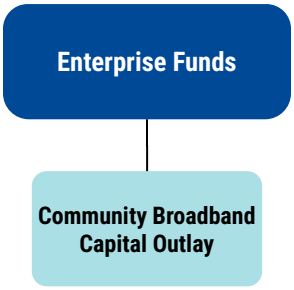
Fund Structure - Special Revenue Funds



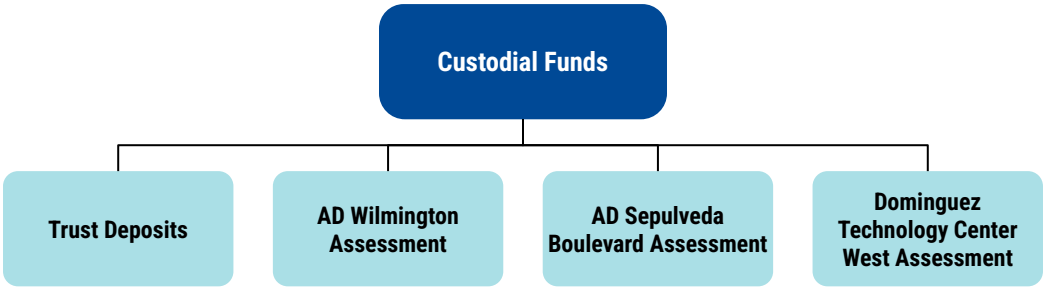
Fund Structure - Capital Projects Funds



Fund Structure - Enterprise Funds



Fund Structure - Custodial Funds



Department Fund Relationship

Fund	Title	Classification	Deprartments												
			City Council	City Attorney's Office	City Clerk's Office	City Treasurer's Office	City Manager's Office	Information Technology & Security	Public Safety & Emergency Management	Finance	Human Resources & Risk Management	Community & Economic Development	Public Works	Community Services/ Recreation/Park Maintenance Services	Non-Departmental
Governmental Funds															
101	General Fund	general (major)	X	X	X	X	X	X	X	X	X	X	X	X	X
202	Restricted Donations	special													X
203	Asset Forfeiture	special							X						X
204	Beverage Container Recycling	special											X		X
205	SB1383 Resident Organic Recycling	special											X		X
206	Equitable City Revitalization	special										X			X
207	Hazard Mitigation Grant (FEMA)	special							X						X
208	Federal Public Safety Grants	special							X						
209	State COPS Grants	special							X						X
210	Family Support Grant	special												X	
211	African American Cultural Heritage	special										X			X
212	State Gas Tax	special											X		X
213	HUD Energy Resiliency	special													X
214	Home Grant	special					X					X			
215	Community Development Block Grant	special					X					X			X
216	Park Development	special												X	X
217	Bikeway/ Pedestrian Access/ Transportation Development Act Article 3 (TDA3)	special												X	X
218	Proposition A Local Return	special												X	X
219	Proposition C Local Return	special												X	X
220	Federal Highway Planning	special													X
221	State Permanent Local Housing Allocation (PLHA)	special					X					X			X
222	LA County Park Distrcit, Measure A	special												X	X
223	Brownfields Assessment EPA	special										X			X
224	Used Oil State Grant	special													X
225	Air Quality Improvement	special											X	X	X
226	Household Hazardous Waste	special											X		X
227	State Grants Program	special										X			X
228	Special Grants	special					X								X
229	Self-Supporting Programs	special												X	
230	LADF - Dodgers Foundation	special												X	X
244	Special City Events	special					X							X	
245	Building Plan Retention Fees	special													X
246	Load Shed Program	special					X								X
247	Public Education/Government Access (PEG)	special						X							X
248	Raised Median Fees	special													X
249	Utility Undergrounding Fees	special													X
250	Federal Highway Infrastructure Program	special													X
254	Measure R	special											X		X
255	Carson Housing Authority	special (major)										X*			X
256	Mmeasure M & Measure R Local Steet Capital Projects	capital													X
257	Neigborhood Stabilization	special										X			X
258	Work Investment Act	special										X			X
259	Measure R Highway Program	special													X

Department Fund Relationship

Fund	Title	Classification	Deprartments														
			City Council	City Attorney's Office	City Clerk's Office	City Treasurer's Office	City Manager's Office	Information Technology & Security	Public Safety & Emergency Management	Finance	Human Resources & Risk Management	Community & Economic Development	Public Works	Community Services/ Recreation/Park Maintenance Services	Non-Departmental
260	Measure R Transit Investment	special													X
262	Restricted Administrative Tow Fees	special							X						X
265	Youth Services Program	special													X
266	Proposition 1B	special													X
268	Proposition 68 Water Bound Act of 2018	special (major)													X
281	Measure M	special													X
282	Measure M Subregional Program	special													X
283	Measure M PS&E and Construction	special													X
284	Cooperation Agreement Bond Proceeds	special													X
285	Other SB1 Programs/Competitve Grants	special													X
286	State CIP Grants	special													X
287	MTA Call for Projects	special													X
288	Senate Bill[1]	special													X
289	Development Impact Fee	special										X			X
290	Facility Maintenance	special												X	X
291	Community Facilities District	special										X			X
292	Enhanced Infrastucture Financing District (EIFD)	special										X			X
295	Carson Stormwater (Measure W)	special											X		X
296	Safe Clean Regional Stormwater Program	special													X
299	American Rescue Plan Act 2021 (ARPA)	special					X	X	X			X	X	X	X
638	Capital Asset Replacement	special											X		X
775	2024 Lease Revenue Bonds	capital (major)													X
Proprietary Funds															
510	Community Broadband Capital Outlay	enterprise													X
Fiduciary Funds															
771	Trust Deposits	custodial													X
772	AD Wilmington Assesement	custodial													X
773	AD Sepulveda Boulevard Assessment	custodial													X
774	Dominquez Technology Center Waste Assessment	custodial													X
440, 782, 783	Successor Agency	succesor agency										X*			
Discretely Presented Component Unit															
578	Reclamation Authority	reclamation authority													X*

Note: If a fund does not have appropiations for the budget year this chart will show the departments that last or would use the funding (if applicable)

Note: The Succesor Agency, Enhanced Infrastructure Financing Distrcit, and Houisng Authority are all managed by Community & Economic Development staff

Fund Balance Summary

Fund Code	Fund Name	Estimated Balance as of 7/1/26	Adopted Revenue	Adopted Transfers In	Adopted Expenditure	Adopted Transfers Out	Estimated Balance 6/30/27	>10% change reasoning
101	General Fund	245,814,504	156,933,085	-	186,143,482	630,126	215,973,981	utilization of strong fund balance for CIP projects
202	Restricted Donations	-	-	-	-	-	-	less than 10% projected change in fund balance
203	Asset Forfeiture	-	-	-	-	-	-	less than 10% projected change in fund balance
204	Beverage Container Recycling	19,466	-	-	-	-	19,466	less than 10% projected change in fund balance
205	SB1383 Resident Organic Recycling	-	-	-	-	-	-	less than 10% projected change in fund balance
206	Equitable City Revitalization	(290,703)	150,000	-	150,000	-	(290,703)	less than 10% projected change in fund balance
207	Hazard Mitigation Grant (FEMA)	-	-	-	-	-	-	less than 10% projected change in fund balance
208	Federal Public Safety Grants	(67,480)	-	-	-	-	(67,480)	less than 10% projected change in fund balance
209	State COPS Grants	924,007	340,000	-	800,000	-	464,007	utilization of strong fund balance from entitled funds for public safety
210	Family Support Grant	7,540	57,000	-	57,000	-	7,540	less than 10% projected change in fund balance
211	African American Cultural Heritage	1,858	-	-	-	-	1,858	less than 10% projected change in fund balance
212	State Gas Tax	4,007,270	2,717,500	-	2,392,041	-	4,332,729	less than 10% projected change in fund balance
213	HUD Energy Resiliency	(150,080)	2,000,000	-	2,000,000	-	(150,080)	less than 10% projected change in fund balance
214	Home Grant	(320)	-	-	-	-	(320)	less than 10% projected change in fund balance
215	Community Development Block Grant	(172,227)	663,974	-	663,974	-	(172,227)	less than 10% projected change in fund balance
216	Park Development	2,089,776	-	-	-	-	2,089,776	less than 10% projected change in fund balance
217	Bikeway/ Pedestrian Access/ Transportation Development Act Article 3 (TDA3)	-	167,000	-	167,000	-	-	less than 10% projected change in fund balance

Fund Balance Summary

Fund Code	Fund Name	Estimated Balance as of 7/1/26	Adopted Revenue	Adopted Transfers In	Adopted Expenditure	Adopted Transfers Out	Estimated Balance 6/30/27	>10% change reasoning
218	Proposition A Local Return	7,318,791	3,208,500	-	3,511,311	-	7,015,980	less than 10% projected change in fund balance
219	Proposition C Local Return	5,995,609	2,650,000	-	3,031,942	-	5,613,667	less than 10% projected change in fund balance
220	Federal Highway Planning	(481,929)	5,832,539	-	5,832,539	-	(481,929)	less than 10% projected change in fund balance
221	State Permanent Local Housing Allocation (PLHA)	2,441,651	-	-	35,000	-	2,406,651	less than 10% projected change in fund balance
222	LA County Park District, Measure A/ Prop A	(681,956)	1,430,000	-	1,430,000	-	(681,956)	less than 10% projected change in fund balance
223	Brownfields Assessment EPA	(48,827)	1,000,000	-	1,000,000	-	(48,827)	less than 10% projected change in fund balance
224	Used Oil State Grant	23,154	-	-	-	-	23,154	less than 10% projected change in fund balance
225	Air Quality Improvement	441,288	165,000	-	149,430	-	456,858	less than 10% projected change in fund balance
226	Household Hazardous Waste	-	-	-	-	-	-	less than 10% projected change in fund balance
227	State Grants Program	2,000,000	-	-	2,000,000	-	-	utilization of funds for street improvements
228	Special Grants	(191,115)	110,000	-	110,000	-	(191,115)	less than 10% projected change in fund balance
229	Self-Supporting Programs	-	-	-	-	-	-	less than 10% projected change in fund balance
230	LADF - Dodgers Foundation	-	33,072	-	-	-	33,072	less than 10% projected change in fund balance
244	Special City Events	(1,751)	181,500	630,126	630,126	-	179,749	reamining funds from event revenues
245	Building Plan Retention Fees	-	-	-	-	-	-	less than 10% projected change in fund balance
246	Load Shed Program	587,658	-	-	250,000	-	337,658	utilization of existing funds for misc sustainability and energy expenses
247	Public Education Government Access (PEG)	96,261	100,000	-	25,000	-	171,261	decrease in IT & S expenditure compared to revenue

Fund Balance Summary

Fund Code	Fund Name	Estimated Balance as of 7/1/26	Adopted Revenue	Adopted Transfers In	Adopted Expenditure	Adopted Transfers Out	Estimated Balance 6/30/27	>10% change reasoning
248	Raised Median Fees	467,521	-	-	456,000	-	11,521	utilization of existing funds for streetscaping
249	Utility Undergrounding Fees	1,494,923	-	-	750,000	-	744,923	utilization of existing funds for traffic signal installation
250	Federal Highway Infrastructure Program	(316)	-	-	-	-	(316)	less than 10% projected change in fund balance
254	Measure R	1,359,402	1,560,000	1,189,489	1,489,489	800,100	1,819,302	increase caused by entitlement revenue
255	Housing Authority	13,323,721	475,000	221,000	1,213,483	-	12,806,238	less than 10% projected change in fund balance
256	Measure M & R Local Street Capital Projects	5,530,888	400,000	1,600,200	1,605,200	10,384,070	(4,458,182)	utilization of bond funds for street projects
257	Neigborhood Stabilization	402,017	-	-	-	-	402,017	less than 10% projected change in fund balance
258	Work Investment Act	-	-	-	-	-	-	less than 10% projected change in fund balance
259	Measure R Highway Program	(12,918)	4,323,500	-	4,323,500	-	(12,918)	less than 10% projected change in fund balance
260	Measure R Transit Investment	(104,727)	4,776,932	-	4,776,932	-	(104,727)	less than 10% projected change in fund balance
262	Restricted Admin Tow Fees	170,260	50,000	-	135,000	-	85,260	utilization of towing fees for parking enforcement expenditures
265	Youth Services Program	-	-	-	-	-	-	less than 10% projected change in fund balance
266	Proposition 1B	(3,574)	-	-	-	-	(3,574)	less than 10% projected change in fund balance
268	Proposition 68 Water Bound Act of 2018	(3,470,978)	-	-	-	-	(3,470,978)	less than 10% projected change in fund balance
281	Measure M	61,601	1,800,000	9,194,581	9,394,581	800,100	861,501	increase caused by entitlement revenue
282	Measure M Subregional Program	(132,596)	14,053,078	-	14,053,078	-	(132,596)	less than 10% projected change in fund balance
283	Measure M PS & E and Construction	(2,129,249)	6,456,186	-	6,456,186	-	(2,129,249)	less than 10% projected change in fund balance
284	Coop Agreement Bond Proceeds	539,523	-	-	-	-	539,523	less than 10% projected change in fund balance

Fund Balance Summary

Fund Code	Fund Name	Estimated Balance as of 7/1/26	Adopted Revenue	Adopted Transfers In	Adopted Expenditure	Adopted Transfers Out	Estimated Balance 6/30/27	>10% change reasoning
285	Other SB1 Programs/ Competitive Grants	(118,335)	553,625	-	553,625	-	(118,335)	less than 10% projected change in fund balance
286	State CIP Grants	28	-	-	-	-	28	less than 10% projected change in fund balance
287	MTA Call for Projects	174,871	3,588,495	-	3,588,495	-	174,871	less than 10% projected change in fund balance
288	SB1	7,353,527	2,900,000	-	6,200,000	-	4,053,527	utilization of entitlted funds for street rehabilitation project
289	Development Impact Fee	23,675,225	1,486,500	-	6,512,573	-	18,649,152	utilization of development impact fees for varoius projects across the city
290	Facility Maintenance	276,596	70,000	-	-	-	346,596	continued revenue from city owned facility rents
291	Community Facilities District	3,332,526	850,000	-	1,509,908	-	2,672,618	utilization of funds for various CIP projects
292	Enhanced Infrastructure Financing District (EIFD)	1,509,084	1,050,000	-	685,000	-	1,874,084	increase in projected property tax revenue
295	Carson Stormwater (Measure W)	11,345,920	2,600,000	-	3,177,435	-	10,768,485	less than 10% projected change in fund balance
296	Safe Clean Water Program	(630,619)	5,980,000	-	5,980,000	-	(630,619)	less than 10% projected change in fund balance
299	American Rescue Plan Act 2021 (ARPA)	-	-	-	-	-	-	less than 10% projected change in fund balance
510	Community Broadband Capital Outlay	(9,517,654)	-	-	6,250,000	-	(15,767,654)	utilization of funds for Phase 1 of the Broadband project
638	Capital Asset Replacement	-	-	-	-	-	-	less than 10% projected change in fund balance
771	Trust Deposits	-	-	-	-	-	-	less than 10% projected change in fund balance
772	AD Wilmington Assesement	-	-	-	-	-	-	less than 10% projected change in fund balance
773	AD Sepulveda Boulevard Assessment	-	-	-	-	-	-	less than 10% projected change in fund balance
774	Dominquez Technology Center Waste Assessment	(1,860,104)	-	-	-	-	(1,860,104)	less than 10% projected change in fund balance

Fund Balance Summary

Fund Code	Fund Name	Estimated Balance as of 7/1/26	Adopted Revenue	Adopted Transfers In	Adopted Expenditure	Adopted Transfers Out	Estimated Balance 6/30/27	>10% change reasoning
775	2024 Lease Revenue Bonds	24,947,764	-	-	37,001,106	-	(12,053,342)	utilization of 2024 leasve revenue bonds for CIP
440, 782, 783	Successor Agency	(67,718,803)	65,445,000	14,329,172	45,544,478	14,550,172	(48,039,281)	succesor agency bond obligations
Total:		**279,947,972**	**296,157,486**	**27,164,568**	**372,034,914**	**27,164,568**	**204,070,544**	

General Fund - Ten Year Trend

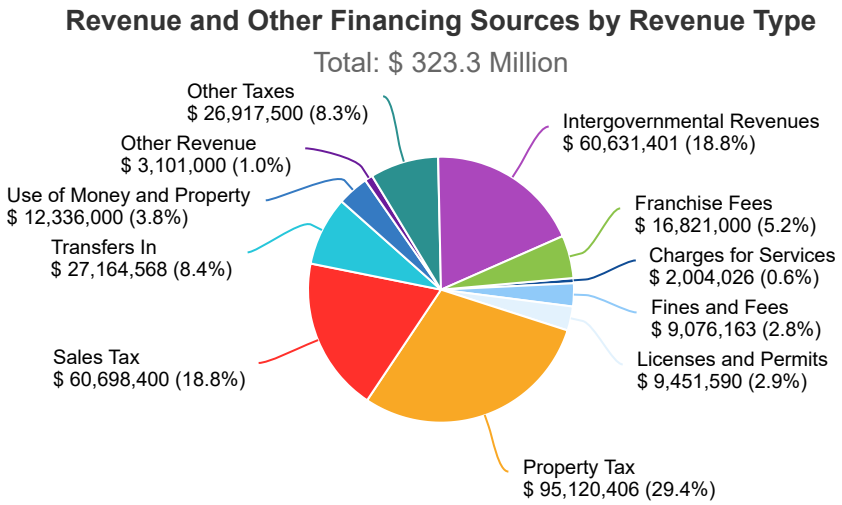
Fiscal Year	Revenues	Other Financing Sources	Expenditures	Other Finacincing Use	Fund Balance
Actual FYE 2015-2016	74,176,750	19,884	82,927,518	125,873	18,710,435
Actual FYE 2016-2017	76,982,328	150,697	73,617,889	3,262,569	18,963,002
Actual FYE 2017-2018	94,502,017	4,222	77,497,805	751,467	35,219,969
Actual FYE 2018-2019	92,808,515	412,092	82,930,664	338,500	45,171,412
Actual FYE 2019-2020	88,765,831	113,214,022	201,836,101	130,768	45,184,396
Actual FYE 2020-2021	88,986,723	5,723,647	80,460,862	34,830	59,399,074
Actual FYE 2021-2022	129,376,258	7,370,783	88,032,479	255,742	107,857,894
Actual FYE 2022-2023	228,821,870	976,542	112,732,289	2,008,317	222,915,700
Actual FYE 2023-2024	142,029,720	224,094	144,714,993	727,901	219,726,620
Actual FYE 2024-2025	162,660,181	19,036,571	147,284,001	1,675,188	252,464,183
Projected FYE 2025-2026	169,045,744	1,753,757	176,474,447	974,758	245,814,479
Budgeted FYE 2026-2027	156,933,085	0	186,143,482	630,126	215,973,956

Notes:
2024/2025 and previous years are based previous ACFR's
2025/2026 is based on current expenditure/revenue report
2026/2027 is based on the Current Adopted Budget

Revenue and Expenditures Summary

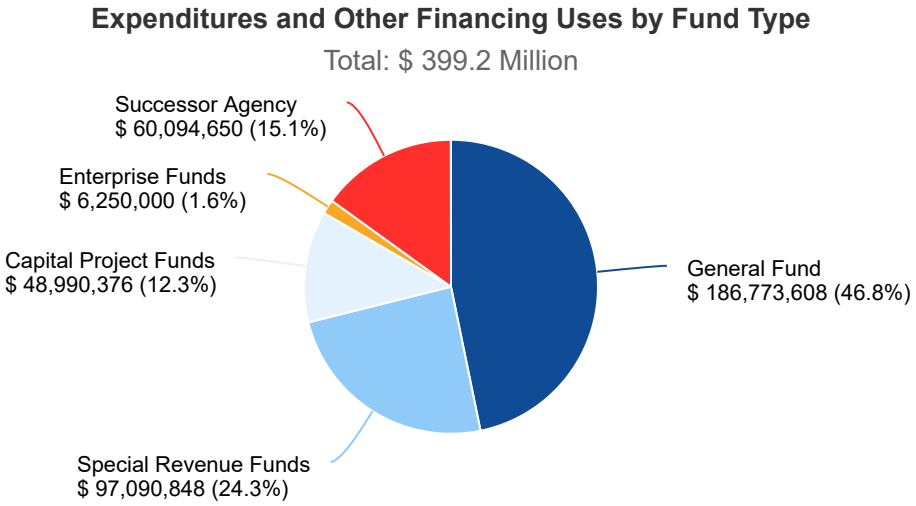
Revenue and Other Financing Sources by Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Type					
Charges for Services	$ 2,216,449	$ 1,932,232	$ 1,543,194	$ 1,543,194	$ 2,004,026
Fines and Fees	6,484,702	19,395,746	6,191,704	6,191,704	9,076,163
Licenses and Permits	8,161,914	8,380,905	9,749,738	9,749,738	9,451,590
Property Tax	95,380,651	102,605,209	87,574,667	87,574,667	95,120,406
Sales Tax	59,627,550	59,115,464	60,479,000	60,580,893	60,698,400
Transfers In	43,111,816	33,766,555	771,126	771,126	27,164,568
Use of Money and Property	12,865,112	12,295,478	12,475,940	12,475,940	12,336,000
Other Revenue	99,400,150	24,391,510	3,410,571	3,410,571	3,101,000
Other Taxes	40,341,526	25,582,776	25,212,500	25,212,500	26,917,500
Intergovernmental Revenues	13,572,095	29,524,338	66,849,254	67,939,073	60,631,401
Franchise Fees	13,214,723	12,435,413	21,180,000	21,180,000	16,821,000
Total	**$ 394,376,688**	**$ 329,425,626**	**$ 295,437,694**	**$ 296,629,406**	**$ 323,322,054**



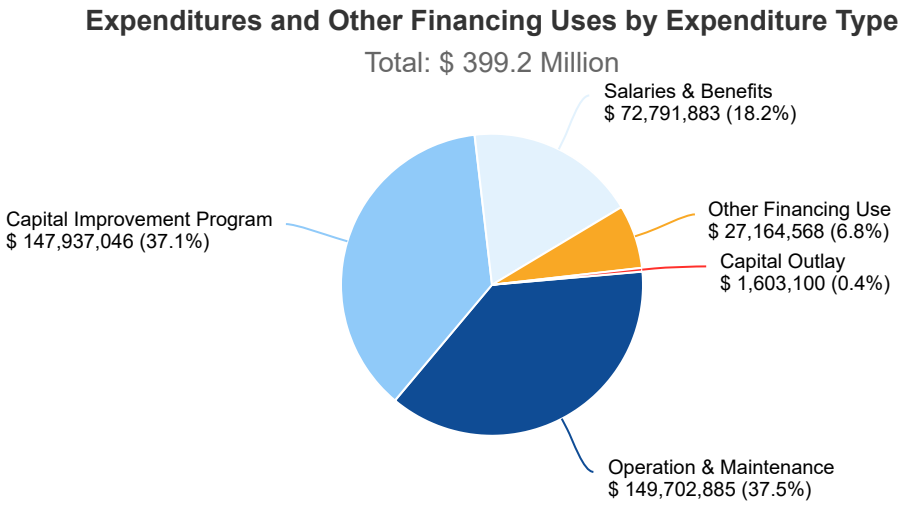
Expenditures and Other Financing Uses by Fund Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Type					
General Fund	$ 148,865,936	$ 177,449,205	$ 205,335,106	$ 190,066,395	$ 186,773,608
Special Revenue Funds	35,554,399	47,201,055	110,744,768	122,338,105	97,090,848
Capital Project Funds	60,486,631	29,805,842	43,436,294	43,436,294	48,990,376
Enterprise Funds	-	9,517,654	-	27,000,000	6,250,000
Successor Agency	73,212,307	72,947,305	33,009,495	33,009,495	60,094,650
Total	**$ 318,119,273**	**$ 336,921,061**	**$ 392,525,663**	**$ 415,850,289**	**$ 399,199,482**



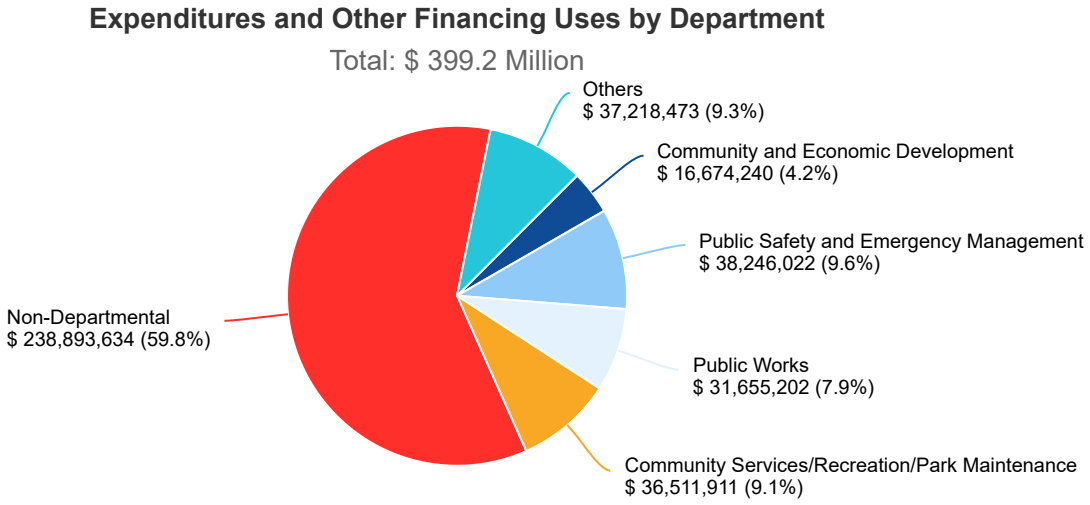
Expenditures and Other Financing Uses by Expenditure Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Expense					
Operation & Maintenance	$ 151,403,357	$ 166,544,933	$ 129,401,976	$ 135,484,576	$ 149,702,885
Salaries & Benefits	60,999,315	66,726,912	69,376,511	69,380,511	72,791,883
Capital Outlay	3,062,565	6,071,402	1,699,758	4,065,087	1,603,100
Total Expense	**215,465,237**	**239,343,247**	**200,478,245**	**208,930,174**	**224,097,868**
Capital Improvement Program	60,756,650	65,223,263	191,276,292	206,148,989	147,937,046
Other Financing Use	41,897,386	32,354,551	771,126	771,126	27,164,568
Total	**$ 318,119,273**	**$ 336,921,061**	**$ 392,525,663**	**$ 415,850,289**	**$ 399,199,482**



Expenditures and Other Financing Uses by Department

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Type					
City Council	$ 1,106,527	$ 909,759	$ 924,898	$ 954,898	$ 960,749
City Attorney's Office	4,820,546	4,012,003	3,900,000	3,900,000	2,900,000
City Clerk's Office	1,597,487	1,374,592	1,712,550	1,912,550	2,557,729
City Treasurer's Office	943,243	917,031	1,040,083	1,040,083	988,809
Community and Economic Development	11,513,160	12,926,510	14,231,546	19,549,647	16,674,240
City Manager's Office	4,607,601	6,608,893	6,768,130	8,061,805	8,229,566
Information Technology and Security	6,565,141	4,272,134	5,968,083	5,968,082	6,225,144
Public Safety and Emergency Management	32,088,015	35,884,421	36,155,461	36,427,852	38,246,022
Finance	5,057,884	5,670,530	6,249,392	6,326,692	6,674,228
Human Resources and Risk Management	5,473,734	5,647,111	7,269,641	7,249,641	8,682,248
Public Works	27,214,873	32,199,527	36,327,435	36,147,886	31,655,202
Community Services/Recreation/Park Maintenance	30,712,746	32,597,118	33,647,829	35,107,841	36,511,911
Non-Departmental	186,418,316	193,901,432	238,330,615	253,203,312	238,893,634
Total	**$ 318,119,273**	**$ 336,921,061**	**$ 392,525,663**	**$ 415,850,289**	**$ 399,199,482**



Revenue

Overview

The City of Carson receives revenue from a diverse range of sources that support municipal operations, public services, programs, and capital investments. Major revenue sources include Property Tax, Sales Tax, and intergovernmental revenues such as grants and entitlements, as well as other taxes, including Gas Tax and the Oil Industry Business License Tax. Additional revenue sources include Use of Money and Property, Licenses and Permits, Fines and Fees, Charges for Services, and other miscellaneous revenues. The availability and use of these resources vary by fund, with certain revenues available to support general governmental purposes and others legally restricted or designated for specific programs, projects, or activities.

The City's revenue sources are subject to varying levels of uncertainty based on economic conditions, consumer activity, and other external factors. Revenues such as sales tax and fines and fees may fluctuate from year to year as consumer spending patterns and utilization change. To support prudent revenue forecasting, the City incorporates key assumptions based on historical trends, economic indicators, and applicable statutory provisions alongside detailed estimates given by our HdL consultants. Property taxes are assumed to increase by a minimum of 2% each year based on Proposition 13. Intergovernmental revenues are uncertain as grants from other local agencies can fluctuate year over year. Entitlements are less volatile and can be estimated using historical data. These assumptions, together with historical collections and available revenue forecasts, provide a reasonable and conservative basis for developing the City's annual revenue estimates.

The City has the authority to adjust certain taxes, fines, and fees in accordance with applicable legal requirements and approval processes. Changes to taxes, including Sales Tax, Transient Occupancy Tax, Utility Users Tax, and the Oil Industry Business License Tax, may require voter approval, while certain fees and fines may be established or adjusted through actions approved by the City Council. Recent examples include voter approval of the Oil Industry Business License Tax in 2017, City Council approval of updated fireworks citation fines in 2025, and adjustments to pipeline franchise fees in 2026. These mechanisms provide the City with the ability to periodically align certain revenue sources with changing service costs, regulatory requirements, and community needs.

The City periodically conducts a comprehensive User Fee Study and Cost Allocation Plan to evaluate the cost of providing municipal services and establish appropriate rates and fees. These studies are generally conducted every three to five years and provide a systematic basis for determining whether existing charges appropriately recover the costs associated with City services. In 2020, the City conducted a Cost Allocation Plan and User Fee Study that resulted in updated rates and fees implemented in 2023. In 2025, the City entered into an agreement with Matrix Consulting Group to conduct an updated Cost Allocation Plan and User Fee Study, continuing the City's efforts to maintain an equitable, transparent, and fiscally responsible fee structure.

Sales Tax

Sales Taxes are a general fund tax paid by consumers when purchasing goods and services (expect food and medicines) at stores and online. The State of California collects and distributes the taxes to the city under the California Department of Tax and Fee administration (CDTFA) on a monthly basis. Consumers

currently pay 10.5% on sales tax. The 10.5% is based on three agencies, the State of California, the County of Los Angeles and the City of Carson. The portions are: 7.25% (State), 2.50% (County) and 0.75% (City). This breakdown is included in the supplemental revenue section. Beginning on October 1, 2026, consumers will pay 11% on sales tax. The County of Los Angeles portion will increase from 2.50% to 3% due to the passage of measure ER in the June 2, 2026, election. The City has contracted with HdL (Hinderliter de Llamas) to begin auditing and evaluating the tax revenue. These ongoing audits are to ensure the city is receiving the appropriate monies and to determine if any revenue is misallocated. HdL also provides the city with the estimated revenue forecasts from sales tax. The Sales Tax category also includes Transactions Users Tax(Measure K). Measure K is a local Transaction and Use tax of three quarter cent (0.75%). This tax was voted on and passed on August 4, 2020, to assist the City in providing services to the community through the General Fund. The tax is collected by the State of California and distributes the taxes to the city through the California Department of Tax and Fee administration (CDTFA). The City has contracted with HdL (Hinderliter de Llamas) to begin auditing and evaluating the tax revenue. These ongoing audits are to ensure the city is receiving the appropriate monies and to determine if any revenue is misallocated These estimates alongside minor adjustments are adopted by the city year over year.

Property Tax

Property Taxes are a general fund tax paid by property owners and business owners who own real or personal property in the City of Carson. Property Tax is taxable under Article XIII of the California State Constitution. The County of Los Angeles collects and distributes the tax revenue to the city. The city received in 13 tax revenue payments throughout the fiscal year. Property Tax is 1% of the assessed value of the property. The City collects $0.0674 from every dollar paid in property tax. The City has contracted with HdL Coren and Cone to begin auditing and evaluating the tax revenue. These ongoing audits are to ensure the city is receiving the appropriate revenues and to determine if any revenue is under reported. HdL provides quarterly and yearly forecasts for the upcoming year which are adopted by the city.

Other Taxes

Other Taxes consists of Utility Users Tax (Measure R), Oil Business Tax (Measure C), Transient Occupancy Tax (TOT), and all Gas Taxes. Measure R is a tax that all users (commercial and residential) of electricity and gas are paid on their charged gas and electrical utility bills. Users pay a 2% tax rate through their utility providers. The Oil Industry Business License Tax (Measure C) was approved by the voters in November 2017. The tax rate is 0.25% of gross receipts for “operating any facility where petroleum products are blended, mixed, processed, or refined and/or any facility that stores petroleum products.” Oil Industry companies pay the oil tax on a quarterly report to the city. As previously mentioned, a 0.25% tax is paid on gross receipts. Transient Occupancy Tax (TOT) is a 9% tax place on gross receipts of transients staying at hotels located within the city limits. The reporting and remitting of the tax on the hotel operator. The guests (transient) pay the 9% tax to the hotel based on their total gross receipts of their stay. The hotel operator holds and submits the pass-through tax to the city on a monthly basis. Gas Taxes are revenues apportioned under the Streets and Highway Code of the State of California. These funds can be expended for any street-related purposes. These taxes are all estimated and budgeted upon based on historical data, which shows steady increases in revenue.

Fines & Fees

Fines and fees are general fund revenues collected from citations and certain operation services in the City limits, such as Bingo gross winnings or parking citations. The authority to collect a fine or a fee is from the Carson Municipal Code, as is the amounts, which if adjusted require Council Approval. Fines are drawn from citations, which can include parking or administrative (fireworks) citations, and false alarms. Fees are drawn from certain operations such as bingo winnings, Non-Sufficient Fund (NSF) processing fees, application fees or credit card processing, as some examples. Fines and fees are reviewed every few years by a cost analysis of the Schedule of Fees by a third-party consultant. The City of Carson will continue conducting a cost analysis in the 26/27 fiscal year. Forecast are based on previous year's actuals, CPI increases, and also fee schedule changes/updates.

Licenses & Permits

Licenses and permits are general fund fees paid by businesses to the City for permission to operate. The authority to collect fees for licenses and permits is under Article IV of the Carson Municipal Code. Types of licenses and permits may include business licenses, operating permits (tobacco, auto repair, etc.), parking permits, filming permits, etc. The license tax schedule is subject to annual adjustments based on CPI (Consumer Price Index). Permit fees are static based on the Carson Municipal Code. Licenses and permits are audited in-house by staff for compliance by the taxpayer and to ensure an accurate assessment. Forecasts are based on previous years' actuals, estimated CPI increases, and the number of licenses within the city.

Franchise Fees

Franchise fees/taxes are general fund fees paid directly to the City by operators of utility companies (franchises). Some examples of franchises are utility companies such as gas, electric, water, cable TV, solid and waste haulers. These companies paid a percentage on their gross receipts. Pipelines (regular and commercial) are another example of a franchise, however their fees are based on the size of the pipeline. All franchises have agreements which the council approved. On 2/3/2026 the City Council approved Ordinance 26-2603 which increases the fees for new pipeline franchise agreement. Budget estimates are based on the pretense of CPI increases and council approved franchise agreements.

Use of Money and Property

Use of money and property consists of revenue gained by the city through the utilization of money through investments, or city property by allowing citizens, organization etc. to use the property for a specified use and time. These revenues include interest income, community center rental charges, loan payoffs etc. This revenue is estimated based on historical data and collaboration with the city treasurer on estimated investment earnings.

Intergovernmental Revenue

Intergovernmental revenue consists of grants, reimbursements, entitlements, etc. that is received from Federal, State and other local agencies. Within the General fund mainly consists of motor vehicle license fees and other reimbursements that are authorized to be used for any purpose. For all other city funds intergovernmental revenue is primarily received as grants that the city may use for specified uses and

projects that fall within the grant guidelines and criteria. These revenues are calculated based on the grant amount or historical trends if applicable.

Charges for Services

Charges for services are based on services provided to residents who participate in the many activities in the city. Some of these include teen programs, aquatics, youth services, adult sports catering etc. The budget for these activities is based on CPI, changes in the cost of services, estimated participation, and prior year's actuals.

Other Revenue

Other revenue is primarily composed of revenues received from donations, ticket sales for events, sponsorships, and other miscellaneous revenue received by the city. These revenues are estimated using historical data and forecasting of revenue to be received from events and other proceeds.

Other Financing Sources

Other financing sources mainly consist of transfers into one fund from another fund. Transfers are legal authorized movements of monies between multiple funds. The purpose of these transfers can be to fund capital projects from another fund, to allocate shared costs between two funds, to close out a fund after its uses have been completed, support debt service etc. Transfers in are budgeted based scheduled transfers that are forecasted to occur during the fiscal year such as the transfer received by the Special Events Fund from the General Fund.

Revenue and Other Financing Sources by Fund

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Fund:					
101 - General Fund	$ 181,780,464	$ 170,799,501	$ 155,259,564	$ 155,259,564	$ 156,933,085
206 - Equitable City Revitalization	76,367	374,931	841,703	841,703	150,000
207 - Hazard Mitigation Grant (FEMA)	62,041	6,825	-	-	-
209 - State COPS Grants	408,552	307,685	345,000	345,000	340,000
210 - Family Support Grant	58,346	61,347	57,000	57,000	57,000
211 - African American Cultural Heritage	75,000	75,000	-	-	-
212 - State Gas Tax	3,043,315	2,752,553	3,012,500	3,012,500	2,717,500
213 - HUD Energy Resiliency	-	-	2,000,000	2,000,000	2,000,000
214 - Home Grant	-	4,393	-	-	-
215 - Community Development Block Grant	631,837	835,091	701,996	701,996	663,974
216 - Park Development	277,697	52,557	235,000	235,000	-
217 - Bikeway/ Pedestrian Access/ Transportation Development Act Article 3 (TDA3)	75,686	48,600	60,000	60,000	167,000
218 - Proposition A Local Return	3,436,131	2,690,710	3,486,000	3,486,000	3,208,500
219 - Proposition C Local Return	2,850,650	2,185,449	2,600,000	2,600,000	2,650,000
220 - Federal Highway Planning	38,413	154,684	11,414,058	11,414,058	5,832,539
221 - State Permanent Local Housing Allocation (PLHA)	604,745	1,401,588	-	-	-
222 - LA County Park District, Measure A/ Prop A	35,750	122,066	1,430,000	1,531,893	1,430,000
223 - Brownfields Assessment EPA	-	44,478	1,489,291	1,489,291	1,000,000
225 - Air Quality Improvement	195,969	102,142	183,000	183,000	165,000
227 - State Grants Program	-	2,000,000	-	-	-
228 - Special Grants	-	-	220,000	405,000	110,000
230 - LADF - Dodgers Foundation	-	41,457	-	-	33,072
244 - Special City Events	712,159	618,966	803,376	803,376	811,626
245 - Building Plan Retention Fees	-	381,767	-	-	-
246 - Load Shed Program	1,025,648	72,215	100,000	100,000	-
247 - Public Education Government Access (PEG)	112,742	121,603	100,000	100,000	100,000
248 - Raised Median Fees	83,580	11,758	-	-	-
249 - Utility Undergrounding Fees	-	787,596	-	-	-
254 - Measure R	4,491,678	9,129,948	1,580,000	1,580,000	2,749,489
255 - Housing Authority	601,070	2,351,434	596,000	596,000	696,000
256 - Measure M & R Local Street Capital Projects	2,583,907	2,247,086	-	-	2,000,200
257 - Neigborhood Stabilization	-	-	5,000	5,000	-
259 - Measure R Highway Program	33,084	123,025	3,730,000	3,730,000	4,323,500
260 - Measure R Transit Investment	30,475	242,468	3,250,000	3,250,000	4,776,932
262 - Restricted Admin Tow Fees	60,965	45,564	61,500	61,500	50,000
268 - Proposition 68 Water Bound Act of 2018	342,052	13,312,489	13,126,131	13,126,131	-
281 - Measure M	4,193,783	7,635,070	1,820,000	1,820,000	10,994,581
282 - Measure M Subregional Program	-	22,506	5,670,550	6,575,369	14,053,078
283 - Measure M PS & E and Construction	-	-	11,897,999	11,897,999	6,456,186
285 - Other SB1 Programs/Competitve Grants	-	367,545	-	-	553,625
287 - MTA Call for Projects	368,904	122,344	1,363,526	1,363,526	3,588,495
288 - SB1	3,409,927	2,781,647	3,130,000	3,130,000	2,900,000
289 - Development Impact Fee	2,085,948	13,508,528	1,936,500	1,936,500	1,486,500
290 - Facility Maintenance	72,909	54,179	73,500	73,500	70,000
291 - Community Facilities District	1,034,508	1,019,716	960,000	960,000	850,000

Revenue and Other Financing Sources by Fund

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
292 - Enhanced Infrastructure Financing District (EIFD)	699,705	871,712	1,280,000	1,280,000	1,050,000
295 - Carson Stormwater (Measure W)	807,141	5,319,307	590,000	590,000	2,600,000
296 - Safe Clean Water Program	36,652	-	28,500	28,500	5,980,000
440 - Project Area 1 Debt Service (inactive)	180,383	155,986	-	-	150,000
638 - Capital Asset Replacement	10	-	-	-	-
775 - 2024 Lease Revenue Bonds	91,601,413	459,562	-	-	-
782 - Successor Agency	2,625,426	256,443	-	-	250,000
783 - Successor Agency	83,531,656	83,344,105	60,000,000	60,000,000	79,374,172
Total	**$ 394,376,688**	**$ 329,425,626**	**$ 295,437,694**	**$ 296,629,406**	**$ 323,322,054**

Revenue and Other Financing Sources by Fund, Category, and Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
101 - General Fund					
Charges for Services					
Notary Services	$ 315	$ 195	$ 225	$ 225	$ 150
Planning and Zoning Fee	361,954	157,960	278,860	278,860	290,000
Public Works Service Fee	16,151	8,624	9,000	9,000	37,976
Misc Service Charges	1,612	1,140	-	-	1,000
Kids Club Fees	598,839	497,183	350,000	350,000	420,000
Tiny Tots/Early Childhood	409,888	435,548	258,113	258,113	487,000
Special Interest Classes	10,532	8,597	7,675	7,675	10,000
Veterans Sports Complex	199,001	176,685	79,041	79,041	160,000
Aquatics	131,389	127,691	89,000	89,000	104,000
Youth Sports	270,543	245,006	315,780	315,780	300,000
Transportation	270	360	-	-	300
Park Programs	26,291	25,997	18,000	18,000	24,600
Therapeutic Recreation	15,659	6,320	-	-	10,000
Park Teen Programs	41,175	43,200	25,000	25,000	26,000
Adult Sports	41,942	66,673	40,000	40,000	40,000
Sr. Program Fees	4,125	21,765	2,000	2,000	10,000
Stevenson Gym Fitness Room	1,364	8,958	-	-	7,000
Carson Park Gym Fitness	3,726	3,176	2,000	2,000	2,500
Excursions	33,478	44,729	20,000	20,000	25,000
Total Charges for Services	**2,168,254**	**1,879,807**	**1,494,694**	**1,494,694**	**1,955,526**
Fines and Fees					
Bingo Fees	62,165	76,126	30,000	30,000	60,000
1% PEG Fees (Ord No. 08-1398)	25,481	(25,731)	40,000	40,000	-
Waste Transfer Station Fee	854,129	944,955	650,000	650,000	650,000
2% Convenience Fee	25,507	1,024	20,250	20,250	-
General Plan and Zoning Update	1,901,226	2,434,856	2,000,038	2,000,038	4,303,627
Forfeitures	(103)	-	103	103	-
Fireworks Penalties	84	200	103	103	200
Traffic Fines	154,861	157,338	224,562	224,562	160,000
Parking Fines	1,441,686	1,213,300	1,070,567	1,070,567	1,450,000
Administrative Fee Program	1,484,211	14,182,601	1,562,542	1,562,542	1,928,536
Administrative Citation	48,000	34,200	122,052	122,052	62,500
Firework Penalty	760	-	-	-	-
Business License Penalty	177,369	96,010	150,000	150,000	150,000
Business Permit Penalty	4,936	2,000	4,000	4,000	4,000
Franchise Penalty	108,986	71,693	110,000	110,000	120,000
TOT Penalty	5,787	7,543	2,000	2,000	2,000
TOT Interest Penalty	294	848	-	-	300
Foreclosure Registration Fee	43,045	37,755	65,487	65,487	45,000
Total Fines and Fees	**6,338,424**	**19,234,718**	**6,051,704**	**6,051,704**	**8,936,163**
Licenses and Permits					
Regulatory Business LicenseFee	3,152,545	2,559,583	2,900,000	2,900,000	3,400,000
Building Construction Permits	3,115,117	4,319,190	5,600,000	5,600,000	4,485,031
Fireworks Permits	380	140	-	-	-
Application Fee	191,111	180,670	180,000	180,000	200,000
Street Construction Permits	166,315	81,395	100,000	100,000	149,999
Excavation/Encroachment Permit	617,019	452,787	471,773	471,773	323,689
Burglar Alarm Permit Fee-Bus	40,028	30,941	40,000	40,000	45,000
Burglar Alarm Permit Fee-Res	31,882	17,620	40,000	40,000	35,000

Revenue and Other Financing Sources by Fund, Category, and Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Construction Inspection Fee	318,733	278,078	11,283	11,283	260,911
Tobacco Retailers Permit Fee	38,513	26,700	40,000	40,000	40,000
Parking Permits	6,596	16,060	8,000	8,000	11,000
Hazard Material Permit App Fee	-	50	-	-	100
Oversized Vehicle Permit	3,850	3,395	4,412	4,412	4,360
SB1186 Disability Access 70/30	13	16	20	20	-
SB1186 Disability Access 90/10	25,829	18,456	25,000	25,000	30,000
Business Permit	104,614	112,567	75,000	75,000	142,000
False Alarm Chg-Business	146,270	26,000	150,000	150,000	150,000
False Alarm Chg-Residential	4,150	38,600	4,250	4,250	4,500
Park Permits	198,949	218,657	100,000	100,000	170,000
Total Licenses and Permits	**8,161,914**	**8,380,905**	**9,749,738**	**9,749,738**	**9,451,590**
Property Tax					
No/Low Property Tax	10,653,689	10,777,093	10,941,887	10,941,887	11,024,963
Real Property Transfer Tax	509,527	295,850	400,000	400,000	400,000
Redevelop. Prop Tax Trust Fund	3,285,521	3,401,962	2,082,486	2,082,486	2,500,000
Property Tax in Lieu of VLF	11,594,690	11,912,838	12,170,294	12,170,294	12,395,443
Total Property Tax	**26,043,427**	**26,387,743**	**25,594,667**	**25,594,667**	**26,320,406**
Sales Tax					
Sales and Use Tax	40,378,270	40,952,353	39,149,000	39,149,000	40,344,641
Measure K Sales Tax	19,213,530	18,064,628	19,900,000	19,900,000	18,923,759
Total Sales Tax	**59,591,800**	**59,016,981**	**59,049,000**	**59,049,000**	**59,268,400**
Transfers In					
Operating Transfer In GF	-	30,893	-	-	-
Transfer In from 207	89,144	-	-	-	-
Transfer In from 212	47,127	-	-	-	-
Transfer In from 220	-	1,096	-	-	-
Transfer In from 223	10,709	-	-	-	-
Transfer In from 230	-	29,252	-	-	-
Transfer In from 638	-	104,353	-	-	-
Transfer In from 260	19,440	-	-	-	-
Transfer In from 775	16,710,694	-	-	-	-
Transfer In from 287	388,804	52,449	-	-	-
Transfer In from 289	-	122,846	-	-	-
Transfer In 491 (Financing)	1,214,430	1,412,004	-	-	-
Transfer In from 296	-	864	-	-	-
Transfer In from 299	556,223	-	-	-	-
Total Transfers In	**19,036,571**	**1,753,757**	**-**	**-**	**-**
Other Taxes					
Transient Occupancy Tax	2,120,917	2,285,619	2,500,000	2,500,000	2,500,000
Utility Users Tax	11,037,003	11,364,578	11,500,000	11,500,000	12,000,000
Oil Industry Business Tax	16,510,679	9,131,406	8,500,000	8,500,000	10,000,000
Oil Bus Tax Audit Fees-Pen-Int	8,076,126	150,647	100,000	100,000	50,000
Total Other Taxes	**37,744,725**	**22,932,250**	**22,600,000**	**22,600,000**	**24,550,000**
Franchise Fees					
Franchise Fee - Spur Track	1,053	1,090	1,000	1,000	1,000
Franchise Fee - Reg Pipeline	1,913,144	1,844,386	2,900,000	2,900,000	3,100,000
Franchise Fee - CommercialPipe	118,410	120,393	2,900,000	2,900,000	120,000
Franchise Fee - Electric	2,130,016	2,044,811	2,200,000	2,200,000	2,300,000
Franchise Fee - Gas	4,407,028	3,923,382	8,500,000	8,500,000	6,500,000

Revenue and Other Financing Sources by Fund, Category, and Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Franchise Fee - Water	99,143	126,047	110,000	110,000	100,000
Franchise Fee - ICTF	151,963	171,638	149,000	149,000	150,000
Franchise Fee - Cable TV	539,742	467,200	620,000	620,000	550,000
Franchise Fee - Solid Waste	3,854,224	3,736,466	3,800,000	3,800,000	4,000,000
Total Franchise Fees	**13,214,723**	**12,435,413**	**21,180,000**	**21,180,000**	**16,821,000**
Other Revenue					
Sheriff Shared Cost	-	1,040	52,084	52,084	15,000
SB90 State Mandate Reimburseme	-	-	13,496	13,496	-
Covid Federal Grant Reimbursem	15,650	-	-	-	-
Miscellaneous Revenues	83,335	88,010	40,241	40,241	50,000
Third Party Recoveries	322,389	4,840,684	125,000	125,000	200,000
Community Benefit	4,100,658	5,409,589	2,000,000	2,000,000	2,000,000
Legal Settlement Revenue	64,683	-	-	-	-
Event Sponsorship	-	69,500	-	-	-
Special Event Advertising Fee	-	650	-	-	-
Ticket Sales	24,180	60,089	20,000	20,000	143,000
Spec Event BoothRent/App Fee	3,535	2,883	-	-	-
Donations	49,033	67,778	20,000	20,000	15,000
Total Other Revenue	**4,663,463**	**10,540,223**	**2,270,821**	**2,270,821**	**2,423,000**
Use of Money and Property					
Interest Income	2,192,206	5,757,544	5,350,000	5,350,000	5,400,000
Rents	86,676	72,775	64,000	64,000	75,000
Interest Income (Lease)	32,612	17,402	-	-	-
Community Center - Room Rent	359,416	368,062	307,098	307,098	325,000
Community Center - Catering Sv	424,436	298,032	250,000	250,000	275,000
EV Charging Stations Revenue	4,357	11,512	-	-	12,000
CC Equipment Rental Fees	200,431	207,570	147,842	147,842	160,000
Billboard Revenue	694,040	1,035,975	1,000,000	1,000,000	810,000
Unrealized Gain on Investment	325,070	431,144	-	-	-
Total Use of Money and Property	**4,319,244**	**8,200,016**	**7,118,940**	**7,118,940**	**7,057,000**
Intergovernmental Revenues					
Motor Vehicle License Fees	147,919	-	150,000	150,000	150,000
Other Local Grants	350,000	37,688	-	-	-
Total Intergovernmental Revenues	**497,919**	**37,688**	**150,000**	**150,000**	**150,000**
Total 101 - General Fund	**181,780,464**	**170,799,501**	**155,259,564**	**155,259,564**	**156,933,085**
206 - Equitable City Revitalization					
Transfers In	-	215	-	-	-
Intergovernmental Revenues					
State Grants	76,367	374,716	841,703	841,703	150,000
Total Intergovernmental Revenues	**76,367**	**374,716**	**841,703**	**841,703**	**150,000**
Total 206 - Equitable City Revitalization	**76,367**	**374,931**	**841,703**	**841,703**	**150,000**
207 - Hazard Mitigation Grant (FEMA)					
Transfers In					
Operating Transfer In GF	38,425	-	-	-	-
Total Transfers In	**38,425**	**-**	**-**	**-**	**-**
Intergovernmental Revenues					

Revenue and Other Financing Sources by Fund, Category, and Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Federal Grants	23,616	6,825	-	-	-
Total Intergovernmental Revenues	**23,616**	**6,825**	**-**	**-**	**-**
Total 207 - Hazard Mitigation Grant (FEMA)	**62,041**	**6,825**	**-**	**-**	**-**
209 - State COPS Grants					
Use of Money and Property					
Interest Income	109,573	21,619	50,000	50,000	50,000
Unrealized Gain on Investment	21,341	1,619	15,000	15,000	-
Total Use of Money and Property	**130,914**	**23,238**	**65,000**	**65,000**	**50,000**
Intergovernmental Revenues					
State Grants	277,638	284,447	280,000	280,000	290,000
Total Intergovernmental Revenues	**277,638**	**284,447**	**280,000**	**280,000**	**290,000**
Total 209 - State COPS Grants	**408,552**	**307,685**	**345,000**	**345,000**	**340,000**
210 - Family Support Grant					
Intergovernmental Revenues					
Other Local Grants	58,346	61,347	57,000	57,000	57,000
Total Intergovernmental Revenues	**58,346**	**61,347**	**57,000**	**57,000**	**57,000**
Total 210 - Family Support Grant	**58,346**	**61,347**	**57,000**	**57,000**	**57,000**
211 - African American Cultural Heritage					
Intergovernmental Revenues					
Other Local Grants	75,000	75,000	-	-	-
Total Intergovernmental Revenues	**75,000**	**75,000**	**-**	**-**	**-**
Total 211 - African American Cultural Heritage	**75,000**	**75,000**	**-**	**-**	**-**
212 - State Gas Tax					
Transfers In					
Operating Transfer In GF	4,485	-	-	-	-
Total Transfers In	**4,485**	**-**	**-**	**-**	**-**
Use of Money and Property					
Interest Income	369,971	94,919	350,000	350,000	350,000
Unrealized Gain on Investment	72,058	7,108	20,000	20,000	-
Total Use of Money and Property	**442,029**	**102,027**	**370,000**	**370,000**	**350,000**
Other Taxes					
Gas Tax - (2106)	336,991	330,648	340,000	340,000	300,000
Gas Tax - (2105)	583,439	570,668	590,000	590,000	510,000
Gas Tax - (2107)	773,971	759,782	775,000	775,000	700,000
Gas Tax - (2107.5)	7,500	7,500	7,500	7,500	7,500
Gas Tax/Sec 2103 - R&T 7360	894,900	885,317	900,000	900,000	850,000
Gas Tax - Traffic Signal Maint	-	96,611	-	-	-
Total Other Taxes	**2,596,801**	**2,650,526**	**2,612,500**	**2,612,500**	**2,367,500**
Other Revenue					
Miscellaneous Revenues	-	-	30,000	30,000	-
Total Other Revenue	**-**	**-**	**30,000**	**30,000**	**-**
Total 212 - State Gas Tax	**3,043,315**	**2,752,553**	**3,012,500**	**3,012,500**	**2,717,500**
213 - HUD Energy Resiliency					

Revenue and Other Financing Sources by Fund, Category, and Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Intergovernmental Revenues					
Federal Grants	-	-	2,000,000	2,000,000	2,000,000
Total Intergovernmental Revenues	**-**	**-**	**2,000,000**	**2,000,000**	**2,000,000**
Total 213 - HUD Energy Resiliency	**-**	**-**	**2,000,000**	**2,000,000**	**2,000,000**
214 - Home Grant	-	4,393	-	-	-
215 - Community Development Block Grant					
Use of Money and Property					
Rehab Loan Payoffs	(40)	-	8,000	8,000	-
Total Use of Money and Property	**(40)**	**-**	**8,000**	**8,000**	**-**
Intergovernmental Revenues					
Federal Grants	631,877	835,091	693,996	693,996	663,974
Total Intergovernmental Revenues	**631,877**	**835,091**	**693,996**	**693,996**	**663,974**
Total 215 - Community Development Block Grant	**631,837**	**835,091**	**701,996**	**701,996**	**663,974**
216 - Park Development					
Use of Money and Property					
Interest Income	232,428	48,896	200,000	200,000	-
Unrealized Gain on Investment	45,269	3,661	35,000	35,000	-
Total Use of Money and Property	**277,697**	**52,557**	**235,000**	**235,000**	**-**
Total 216 - Park Development	**277,697**	**52,557**	**235,000**	**235,000**	**-**
217 - Bikeway/ Pedestrian Access/ Transportation Development Act Article 3 (TDA3)					
Intergovernmental Revenues					
State Grants	75,686	48,600	60,000	60,000	167,000
Total Intergovernmental Revenues	**75,686**	**48,600**	**60,000**	**60,000**	**167,000**
Total 217 - Bikeway/ Pedestrian Access/ Transportation Development Act Article 3 (TDA3)	**75,686**	**48,600**	**60,000**	**60,000**	**167,000**
218 - Proposition A Local Return					
Charges for Services					
Dial A Ride Revenue	48,089	52,223	48,000	48,000	48,000
Carson Circuit Revenue	106	202	500	500	500
Total Charges for Services	**48,195**	**52,425**	**48,500**	**48,500**	**48,500**
Use of Money and Property					
Interest Income	758,875	178,427	700,000	700,000	700,000
PA Bus Shelters Billboard Adv	6,115	4,136	2,500	2,500	4,000
Unrealized Gain on Investment	147,803	13,361	115,000	115,000	-
Total Use of Money and Property	**912,793**	**195,924**	**817,500**	**817,500**	**704,000**
Intergovernmental Revenues					
State Grants	2,418,842	2,442,361	2,420,000	2,420,000	2,400,000
Other Local Grants	56,301	-	200,000	200,000	56,000
Total Intergovernmental Revenues	**2,475,143**	**2,442,361**	**2,620,000**	**2,620,000**	**2,456,000**
Total 218 - Proposition A Local Return	**3,436,131**	**2,690,710**	**3,486,000**	**3,486,000**	**3,208,500**
219 - Proposition C Local Return					

Revenue and Other Financing Sources by Fund, Category, and Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Intergovernmental Revenues					
Prop C Revenue	2,006,368	2,025,871	2,000,000	2,000,000	2,000,000
Total Intergovernmental Revenues	**2,006,368**	**2,025,871**	**2,000,000**	**2,000,000**	**2,000,000**
Use of Money and Property					
Interest Income	706,650	148,461	500,000	500,000	650,000
Unrealized Gain on Investment	137,632	11,117	100,000	100,000	-
Total Use of Money and Property	**844,282**	**159,578**	**600,000**	**600,000**	**650,000**
Total 219 - Proposition C Local Return	**2,850,650**	**2,185,449**	**2,600,000**	**2,600,000**	**2,650,000**
220 - Federal Highway Planning					
Transfers In					
Operating Transfer In GF	15,383	22	-	-	-
Total Transfers In	**15,383**	**22**	**-**	**-**	**-**
Intergovernmental Revenues					
Federal Grants	23,030	154,662	11,414,058	11,414,058	5,832,539
Total Intergovernmental Revenues	**23,030**	**154,662**	**11,414,058**	**11,414,058**	**5,832,539**
Total 220 - Federal Highway Planning	**38,413**	**154,684**	**11,414,058**	**11,414,058**	**5,832,539**
221 - State Permanent Local Housing Allocation (PLHA)					
Use of Money and Property					
Interest Income	135,582	59,678	-	-	-
Rehab Loan Payoffs	13,010	-	-	-	-
Unrealized Gain on Investment	26,407	4,469	-	-	-
Total Use of Money and Property	**174,999**	**64,147**	**-**	**-**	**-**
Intergovernmental Revenues					
State Grants	429,746	1,337,441	-	-	-
Total Intergovernmental Revenues	**429,746**	**1,337,441**	**-**	**-**	**-**
Total 221 - State Permanent Local Housing Allocation (PLHA)	**604,745**	**1,401,588**	**-**	**-**	**-**
222 - LA County Park District, Measure A/ Prop A					
Sales Tax					
Measure A	35,750	98,483	1,430,000	1,531,893	1,430,000
Total Sales Tax	**35,750**	**98,483**	**1,430,000**	**1,531,893**	**1,430,000**
Transfers In	-	23,583	-	-	-
Total 222 - LA County Park District, Measure A/Prop A	**35,750**	**122,066**	**1,430,000**	**1,531,893**	**1,430,000**
223 - Brownfields Assessment EPA					
Intergovernmental Revenues					
Federal Grants	-	44,478	1,489,291	1,489,291	1,000,000
Total Intergovernmental Revenues	**-**	**44,478**	**1,489,291**	**1,489,291**	**1,000,000**
Total 223 - Brownfields Assessment EPA	**-**	**44,478**	**1,489,291**	**1,489,291**	**1,000,000**
225 - Air Quality Improvement					
Use of Money and Property					
Interest Income	61,469	10,360	50,000	50,000	45,000

Revenue and Other Financing Sources by Fund, Category, and Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Unrealized Gain on Investment	11,972	776	8,000	8,000	-
Total Use of Money and Property	**73,441**	**11,136**	**58,000**	**58,000**	**45,000**
Intergovernmental Revenues					
Other Local Grants	122,528	91,006	125,000	125,000	120,000
Total Intergovernmental Revenues	**122,528**	**91,006**	**125,000**	**125,000**	**120,000**
Total 225 - Air Quality Improvement	**195,969**	**102,142**	**183,000**	**183,000**	**165,000**
227 - State Grants Program	-	2,000,000	-	-	-
228 - Special Grants					
Intergovernmental Revenues					
Other Local Grants	-	-	220,000	405,000	110,000
Total Intergovernmental Revenues	**-**	**-**	**220,000**	**405,000**	**110,000**
Total 228 - Special Grants	**-**	**-**	**220,000**	**405,000**	**110,000**
230 - LADF - Dodgers Foundation	-	41,457	-	-	33,072
244 - Special City Events					
Transfers In					
Operating Transfer In GF	449,435	469,908	550,126	550,126	630,126
Total Transfers In	**449,435**	**469,908**	**550,126**	**550,126**	**630,126**
Other Revenue					
Event Sponsorship	14,000	21,400	-	-	29,000
Special Event Advertising Fee	2,250	1,385	2,250	2,250	7,000
Ticket Sales	51,061	26,219	50,000	50,000	23,500
Spec Event BoothRent/App Fee	43,538	35,460	40,000	40,000	30,500
Donations	151,875	64,594	161,000	161,000	91,500
Total Other Revenue	**262,724**	**149,058**	**253,250**	**253,250**	**181,500**
Total 244 - Special City Events	**712,159**	**618,966**	**803,376**	**803,376**	**811,626**
245 - Building Plan Retention Fees	-	381,767	-	-	-
246 - Load Shed Program					
Transfers In					
Operating Transfer In GF	1,016,219	-	-	-	-
Total Transfers In	**1,016,219**	**-**	**-**	**-**	**-**
Use of Money and Property	-	14,780	-	-	-
Other Revenue					
Miscellaneous Revenues	9,429	57,435	100,000	100,000	-
Total Other Revenue	**9,429**	**57,435**	**100,000**	**100,000**	**-**
Total 246 - Load Shed Program	**1,025,648**	**72,215**	**100,000**	**100,000**	**-**
247 - Public Education Government Access (PEG)					
Fines and Fees					
1% PEG Fees (Ord No. 08-1398)	112,742	119,748	100,000	100,000	100,000
Total Fines and Fees	**112,742**	**119,748**	**100,000**	**100,000**	**100,000**
Use of Money and Property	-	1,855	-	-	-
Total 247 - Public Education Government Access (PEG)	**112,742**	**121,603**	**100,000**	**100,000**	**100,000**
248 - Raised Median Fees					
Use of Money and Property					

Revenue and Other Financing Sources by Fund, Category, and Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Interest Income	-	10,939	-	-	-
Raised Median In-Lieu	83,580	-	-	-	-
Unrealized Gain on Investment	-	819	-	-	-
Total Use of Money and Property	**83,580**	**11,758**	**-**	**-**	**-**
Total 248 - Raised Median Fees	**83,580**	**11,758**	**-**	**-**	**-**
249 - Utility Undergrounding Fees	-	787,596	-	-	-
254 - Measure R					
Transfers In					
Transfer In from 256	2,897,313	7,676,186	-	-	1,189,489
Total Transfers In	**2,897,313**	**7,676,186**	**-**	**-**	**1,189,489**
Use of Money and Property					
Interest Income	75,218	34,063	60,000	60,000	40,000
Unrealized Gain on Investment	14,650	2,551	10,000	10,000	-
Total Use of Money and Property	**89,868**	**36,614**	**70,000**	**70,000**	**40,000**
Intergovernmental Revenues					
Measure R	1,504,497	1,417,148	1,510,000	1,510,000	1,520,000
Total Intergovernmental Revenues	**1,504,497**	**1,417,148**	**1,510,000**	**1,510,000**	**1,520,000**
Total 254 - Measure R	**4,491,678**	**9,129,948**	**1,580,000**	**1,580,000**	**2,749,489**
255 - Housing Authority					
Transfers In					
Operating Transfer In GF	220,323	1,780,760	221,000	221,000	221,000
Total Transfers In	**220,323**	**1,780,760**	**221,000**	**221,000**	**221,000**
Use of Money and Property					
Interest Income	96,752	205,174	200,000	200,000	175,000
Rehab Loan Interest Income	-	284,674	-	-	200,000
Rehab Loan Payoffs	61,233	40,702	75,000	75,000	50,000
FTHB - Loan Payments	207,118	28,962	100,000	100,000	40,000
Total Use of Money and Property	**365,103**	**559,512**	**375,000**	**375,000**	**465,000**
Other Revenue					
Miscellaneous Revenues	15,644	11,162	-	-	10,000
Total Other Revenue	**15,644**	**11,162**	**-**	**-**	**10,000**
Total 255 - Housing Authority	**601,070**	**2,351,434**	**596,000**	**596,000**	**696,000**
256 - Measure M & R Local Street Capital Projects					
Transfers In					
Transfer In from 254	683,950	319,100	-	-	800,100
Transfer In from 281	915,000	1,279,100	-	-	800,100
Total Transfers In	**1,598,950**	**1,598,200**	**-**	**-**	**1,600,200**
Use of Money and Property					
Interest Income	984,957	648,886	-	-	400,000
Total Use of Money and Property	**984,957**	**648,886**	**-**	**-**	**400,000**
Total 256 - Measure M & R Local Street Capital Projects	**2,583,907**	**2,247,086**	**-**	**-**	**2,000,200**
257 - Neigborhood Stabilization					
Use of Money and Property					

Revenue and Other Financing Sources by Fund, Category, and Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Interest Income	-	-	5,000	5,000	-
Total Use of Money and Property	**-**	**-**	**5,000**	**5,000**	**-**
Total 257 - Neigborhood Stabilization	**-**	**-**	**5,000**	**5,000**	**-**
259 - Measure R Highway Program					
Intergovernmental Revenues					
Other Local Grants	33,084	123,025	3,730,000	3,730,000	4,323,500
Total Intergovernmental Revenues	**33,084**	**123,025**	**3,730,000**	**3,730,000**	**4,323,500**
Total 259 - Measure R Highway Program	**33,084**	**123,025**	**3,730,000**	**3,730,000**	**4,323,500**
260 - Measure R Transit Investment					
Transfers In					
Transfer In from 287	18,468	-	-	-	-
Total Transfers In	**18,468**	**-**	**-**	**-**	**-**
Intergovernmental Revenues					
Other Local Grants	12,007	242,468	3,250,000	3,250,000	4,776,932
Total Intergovernmental Revenues	**12,007**	**242,468**	**3,250,000**	**3,250,000**	**4,776,932**
Total 260 - Measure R Transit Investment	**30,475**	**242,468**	**3,250,000**	**3,250,000**	**4,776,932**
262 - Restricted Admin Tow Fees					
Fines and Fees					
Administrative Fee Program	33,536	41,280	40,000	40,000	40,000
Total Fines and Fees	**33,536**	**41,280**	**40,000**	**40,000**	**40,000**
Use of Money and Property					
Interest Income	22,958	3,986	18,000	18,000	10,000
Unrealized Gain on Investment	4,471	298	3,500	3,500	-
Total Use of Money and Property	**27,429**	**4,284**	**21,500**	**21,500**	**10,000**
Total 262 - Restricted Admin Tow Fees	**60,965**	**45,564**	**61,500**	**61,500**	**50,000**
268 - Proposition 68 Water Bound Act of 2018					
Transfers In	-	120,412	-	-	-
Intergovernmental Revenues					
State Grants	342,052	13,192,077	13,126,131	13,126,131	-
Total Intergovernmental Revenues	**342,052**	**13,192,077**	**13,126,131**	**13,126,131**	**-**
Total 268 - Proposition 68 Water Bound Act of 2018	**342,052**	**13,312,489**	**13,126,131**	**13,126,131**	**-**
281 - Measure M					
Transfers In					
Transfer In from 256	2,305,419	6,042,342	-	-	9,194,581
Total Transfers In	**2,305,419**	**6,042,342**	**-**	**-**	**9,194,581**
Use of Money and Property					
Interest Income	153,853	20,602	100,000	100,000	100,000
Unrealized Gain on Investment	29,965	1,543	20,000	20,000	-
Total Use of Money and Property	**183,818**	**22,145**	**120,000**	**120,000**	**100,000**
Intergovernmental Revenues					
Measure M	1,704,546	1,570,583	1,700,000	1,700,000	1,700,000
Total Intergovernmental Revenues	**1,704,546**	**1,570,583**	**1,700,000**	**1,700,000**	**1,700,000**

Revenue and Other Financing Sources by Fund, Category, and Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Total 281 - Measure M	**4,193,783**	**7,635,070**	**1,820,000**	**1,820,000**	**10,994,581**
282 - Measure M Subregional Program					
Intergovernmental Revenues					
Other Local Grants	-	22,506	5,670,550	6,575,369	14,053,078
Total Intergovernmental Revenues	**-**	**22,506**	**5,670,550**	**6,575,369**	**14,053,078**
Total 282 - Measure M Subregional Program	**-**	**22,506**	**5,670,550**	**6,575,369**	**14,053,078**
283 - Measure M PS & E and Construction					
Intergovernmental Revenues					
Other Local Grants	-	-	11,897,999	11,897,999	6,456,186
Total Intergovernmental Revenues	**-**	**-**	**11,897,999**	**11,897,999**	**6,456,186**
Total 283 - Measure M PS & E and Construction	**-**	**-**	**11,897,999**	**11,897,999**	**6,456,186**
285 - Other SB1 Programs/Competitve Grants	-	367,545	-	-	553,625
287 - MTA Call for Projects					
Transfers In					
Operating Transfer In GF	35,461	-	-	-	-
Total Transfers In	**35,461**	**-**	**-**	**-**	**-**
Intergovernmental Revenues					
MTA - Call for Projects	333,443	122,344	1,363,526	1,363,526	3,588,495
Total Intergovernmental Revenues	**333,443**	**122,344**	**1,363,526**	**1,363,526**	**3,588,495**
Total 287 - MTA Call for Projects	**368,904**	**122,344**	**1,363,526**	**1,363,526**	**3,588,495**
288 - SB1					
Use of Money and Property					
Interest Income	452,578	163,734	400,000	400,000	250,000
Unrealized Gain on Investment	88,147	12,261	80,000	80,000	-
Total Use of Money and Property	**540,725**	**175,995**	**480,000**	**480,000**	**250,000**
Intergovernmental Revenues					
State Grants	2,869,202	2,605,652	2,650,000	2,650,000	2,650,000
Total Intergovernmental Revenues	**2,869,202**	**2,605,652**	**2,650,000**	**2,650,000**	**2,650,000**
Total 288 - SB1	**3,409,927**	**2,781,647**	**3,130,000**	**3,130,000**	**2,900,000**
289 - Development Impact Fee					
Transfers In	-	189,347	-	-	-
Use of Money and Property					
Interest Income	1,349,033	556,936	1,000,000	1,000,000	1,000,000
Unrealized Gain on Investment	262,746	41,705	200,000	200,000	-
Total Use of Money and Property	**1,611,779**	**598,641**	**1,200,000**	**1,200,000**	**1,000,000**
Other Revenue					
DIF-Administration Fee	34,717	72,761	60,000	60,000	50,000
DIF- Traffic Fee	122,331	111,845	130,000	130,000	120,000
DIF- Parks Fee	100,264	133,350	225,000	225,000	150,000
DIF- Beautification Fee	1,502	3,832	3,500	3,500	3,500
DIF- General Gov't Facilities	10,783	27,497	30,000	30,000	28,000
DIF- Transportation Infrastruc	190,707	56,019	250,000	250,000	100,000
DIF- Utilities&Sustainability	13,865	35,357	38,000	38,000	35,000

Revenue and Other Financing Sources by Fund, Category, and Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
DIF- Other Fees (Restricted)	-	12,279,879	-	-	-
Total Other Revenue	**474,169**	**12,720,540**	**736,500**	**736,500**	**486,500**
Total 289 - Development Impact Fee	**2,085,948**	**13,508,528**	**1,936,500**	**1,936,500**	**1,486,500**
290 - Facility Maintenance					
Use of Money and Property					
Interest Income	23,832	6,472	23,000	23,000	20,000
Facility Rent Surcharge	44,435	47,222	47,000	47,000	50,000
Unrealized Gain on Investment	4,642	485	3,500	3,500	-
Total Use of Money and Property	**72,909**	**54,179**	**73,500**	**73,500**	**70,000**
Total 290 - Facility Maintenance	**72,909**	**54,179**	**73,500**	**73,500**	**70,000**
291 - Community Facilities District					
Property Tax					
No/Low Property Tax	714,864	773,700	700,000	700,000	700,000
Total Property Tax	**714,864**	**773,700**	**700,000**	**700,000**	**700,000**
Use of Money and Property					
Interest Income	250,622	77,147	200,000	200,000	150,000
Unrealized Gain on Investment	48,813	5,777	40,000	40,000	-
Total Use of Money and Property	**299,435**	**82,924**	**240,000**	**240,000**	**150,000**
Other Revenue					
Ops & Maint- In Lieu of CFD	20,209	163,092	20,000	20,000	-
Total Other Revenue	**20,209**	**163,092**	**20,000**	**20,000**	**-**
Total 291 - Community Facilities District	**1,034,508**	**1,019,716**	**960,000**	**960,000**	**850,000**
292 - Enhanced Infrastructure Financing District (EIFD)					
Property Tax					
Property Tax in Lieu of VLF	162,912	255,024	-	-	100,000
Prop Tax Increment Rev (EIFD)	369,791	578,545	1,280,000	1,280,000	900,000
Total Property Tax	**532,703**	**833,569**	**1,280,000**	**1,280,000**	**1,000,000**
Transfers In					
Operating Transfer In GF	79,325	-	-	-	-
Total Transfers In	**79,325**	**-**	**-**	**-**	**-**
Use of Money and Property	87,677	38,143	-	-	50,000
Total 292 - Enhanced Infrastructure Financing District (EIFD)	**699,705**	**871,712**	**1,280,000**	**1,280,000**	**1,050,000**
295 - Carson Stormwater (Measure W)					
Property Tax					
Measure W - LA Prop Tax Assmt	-	4,188,040	-	-	2,100,000
Total Property Tax	**-**	**4,188,040**	**-**	**-**	**2,100,000**
Transfers In	-	844,990	-	-	-
Use of Money and Property					
Interest Income	675,564	266,333	500,000	500,000	500,000
Unrealized Gain on Investment	131,577	19,944	90,000	90,000	-
Total Use of Money and Property	**807,141**	**286,277**	**590,000**	**590,000**	**500,000**
Total 295 - Carson Stormwater (Measure W)	**807,141**	**5,319,307**	**590,000**	**590,000**	**2,600,000**

Revenue and Other Financing Sources by Fund, Category, and Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
296 - Safe Clean Water Program					
Use of Money and Property					
Interest Income	30,677	-	25,000	25,000	-
Unrealized Gain on Investment	5,975	-	3,500	3,500	-
Total Use of Money and Property	**36,652**	**-**	**28,500**	**28,500**	**-**
Intergovernmental Revenues	-	-	-	-	5,980,000
Total 296 - Safe Clean Water Program	**36,652**	**-**	**28,500**	**28,500**	**5,980,000**
440 - Project Area 1 Debt Service (inactive)	180,383	155,986	-	-	150,000
638 - Capital Asset Replacement					
Other Revenue					
Miscellaneous Revenues	10	-	-	-	-
Total Other Revenue	**10**	**-**	**-**	**-**	**-**
Total 638 - Capital Asset Replacement	**10**	**-**	**-**	**-**	**-**
775 - 2024 Lease Revenue Bonds					
Use of Money and Property	-	459,562	-	-	-
Other Revenue					
Bonds Par Value	81,405,000	-	-	-	-
Bonds Premium	10,196,413	-	-	-	-
Total Other Revenue	**91,601,413**	**-**	**-**	**-**	**-**
Total 775 - 2024 Lease Revenue Bonds	**91,601,413**	**459,562**	**-**	**-**	**-**
782 - Successor Agency					
Use of Money and Property					
Interest Income	272,337	256,443	-	-	250,000
Total Use of Money and Property	**272,337**	**256,443**	**-**	**-**	**250,000**
Other Revenue					
Miscellaneous Revenues	2,353,089	-	-	-	-
Total Other Revenue	**2,353,089**	**-**	**-**	**-**	**-**
Total 782 - Successor Agency	**2,625,426**	**256,443**	**-**	**-**	**250,000**
783 - Successor Agency					
Property Tax					
No/Low Property Tax	68,089,657	70,422,157	60,000,000	60,000,000	65,000,000
Total Property Tax	**68,089,657**	**70,422,157**	**60,000,000**	**60,000,000**	**65,000,000**
Transfers In					
Operating Transfer In GF	15,396,039	12,880,673	-	-	14,329,172
Total Transfers In	**15,396,039**	**12,880,673**	**-**	**-**	**14,329,172**
Use of Money and Property					
Interest Income	45,960	41,275	-	-	45,000
Total Use of Money and Property	**45,960**	**41,275**	**-**	**-**	**45,000**
Total 783 - Successor Agency	**83,531,656**	**83,344,105**	**60,000,000**	**60,000,000**	**79,374,172**
Total	**$ 394,376,688**	**$ 329,425,626**	**$ 295,437,694**	**$ 296,629,406**	**$ 323,322,054**

Expenditure

Overview

The City of Carson's expenditure budget reflects the resources necessary to provide municipal services, maintain City operations, support personnel, and invest in infrastructure and other long-term assets. Expenditures are primarily categorized as Salaries and Benefits, Operations and Maintenance, and Capital Outlay. Salaries and Benefits include compensation and associated benefit costs for full-time and part-time employees, while Operations and Maintenance supports the day-to-day activities of City departments through contractual services, supplies, training, travel, and other operational needs. Capital Outlay provides for the acquisition, replacement, and improvement of vehicles, equipment, facilities, infrastructure, and other long-term assets.

The City develops its expenditure budget based on approved staffing levels, contractual obligations, departmental operating needs, anticipated service levels, and priorities established by the City Council. In addition to ongoing operations, the City invests in infrastructure and community assets through its Capital Improvement Program (CIP), which provides a framework for identifying, prioritizing, and funding long-term capital projects. Together, the operating budget and CIP balance the resources needed to maintain current services with strategic investments that support the City's long-term operational and infrastructure needs.

Salaries and Benefits

Salaries and benefits within the city account for all wages and benefits that are funded through the city. This includes all full-time and part-time employees as well as overtime, medical costs, and other benefits. As funded full time positions within the city are approved by the city council and each position is budgeted for year over year, taking into account merit increases, cost of living adjustments, and annual Cal Pers retirement increases. The General Fund funds most of the personnel within the city.

Operations and Maintenance

The operations and maintenance (O&M) budget accounts for all costs associated with carrying out day-to-day operations within the city. These expenses included contractual agreements, supplies, travel and conference costs, publications, etc. Operation and Maintenance expenditure allow departments to carry out necessary duties to run the city.

Capital Outlay

Capital outlay or capital expenditure refers to and reflects expenditures for the acquisition, replacement, or significant improvement of long-term assets such as vehicles, equipment, buildings, and infrastructure. Capital outlay costs are capitalized and reported as assets on the financial statements. These assets typically have a useful life exceeding one year.

Other Financing Uses

Other financing uses generally consist of transfers-out and represent the movement of funding from one fund to another. A transfer-out can be completed to comply with legal or policy requirements, support other funds, fund capital improvement projects, ensure proper accounting of specific activates etc.

Expenditures and Other Financing Uses by Fund

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Expenditures					
General Fund					
101 - General Fund	$ 148,865,936	$ 177,449,205	$ 205,335,106	$ 190,066,395	$ 186,773,608
Total General Fund	**$ 148,865,936**	**$ 177,449,205**	**$ 205,335,106**	**$ 190,066,395**	**$ 186,773,608**
Special Revenue Funds					
204 - Beverage Container Recycling	-	-	23,112	23,112	-
205 - SB1383 Resident Organic Recycling	114,362	-	-	-	-
206 - Equitable City Revitalization	269,004	472,705	-	841,703	150,000
207 - Hazard Mitigation Grant (FEMA)	68,866	-	-	-	-
208 - Federal Public Safety Grants	-	67,480	-	-	-
209 - State COPS Grants	150,564	407,764	600,000	600,000	800,000
210 - Family Support Grant	57,000	57,000	-	57,000	57,000
211 - African American Cultural Heritage	7,152	-	-	-	-
212 - State Gas Tax	2,678,452	2,532,549	2,240,387	2,536,505	2,392,041
213 - HUD Energy Resiliency	-	150,080	2,000,000	2,000,000	2,000,000
215 - Community Development Block Grant	631,876	864,361	693,996	1,828,534	663,974
216 - Park Development	250,653	98,258	1,868,882	1,868,882	-
217 - Bikeway/ Pedestrian Access/ Transportation Development Act Article 3 (TDA3)	76,169	48,331	-	39,675	167,000
218 - Proposition A Local Return	2,271,161	2,333,725	3,124,779	3,124,779	3,511,311
219 - Proposition C Local Return	2,061,446	2,364,912	2,967,204	3,667,204	3,031,942
220 - Federal Highway Planning	20,445	192,571	11,414,058	10,517,058	5,832,539
221 - State Permanent Local Housing Allocation (PLHA)	85,382	225,508	-	981,459	35,000
222 - LA County Park District, Measure A/ Prop A	364,397	519,062	4,875,254	5,370,732	1,430,000
223 - Brownfields Assessment EPA	10,709	82,597	-	1,489,291	1,000,000
225 - Air Quality Improvement	238,064	231,029	130,000	331,524	149,430
227 - State Grants Program	-	-	-	-	2,000,000
228 - Special Grants	-	191,115	-	405,000	110,000
230 - LADF - Dodgers Foundation	-	41,457	-	-	-
244 - Special City Events	712,160	618,967	550,126	650,126	630,126
246 - Load Shed Program	-	680	250,000	250,000	250,000
247 - Public Education Government Access (PEG)	553,554	19,485	100,000	100,000	25,000
248 - Raised Median Fees	-	541	-	456,000	456,000
249 - Utility Undergrounding Fees	-	1,729	-	-	750,000
250 - Federal Highway Infrastructure Program	-	-	424,969	424,969	-
254 - Measure R	4,333,119	8,280,519	9,539,180	9,639,180	2,289,589
255 - Housing Authority	710,767	2,423,907	998,232	998,232	1,213,483
259 - Measure R Highway Program	-	129,500	3,730,000	3,730,000	4,323,500
260 - Measure R Transit Investment	78,823	297,634	3,250,000	3,250,000	4,776,932
262 - Restricted Admin Tow Fees	88,921	47,093	135,112	168,053	135,000
268 - Proposition 68 Water Bound Act of 2018	6,513,168	10,270,299	13,126,131	13,126,131	-
281 - Measure M	3,342,119	8,279,400	8,485,372	8,685,372	10,194,681
282 - Measure M Subregional Program	-	155,102	5,670,550	7,225,369	14,053,078
283 - Measure M PS & E and Construction	1,136	1,865,476	11,897,999	11,897,999	6,456,186
284 - Coop Agreement Bond Proceeds	321,368	504,932	563,204	563,204	-
285 - Other SB1 Programs/Competitve Grants	-	485,879	-	897,000	553,625
287 - MTA Call for Projects	640,821	333,666	1,034,526	1,660,538	3,588,495
288 - SB1	226,929	8,094	6,515,964	6,515,964	6,200,000

Expenditures and Other Financing Uses by Fund

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
289 - Development Impact Fee	4,883,132	1,246,680	9,968,057	11,008,462	6,512,573
290 - Facility Maintenance	1,195	320	-	-	-
291 - Community Facilities District	12,570	37,327	874,908	1,096,282	1,509,908
292 - Enhanced Infrastructure Financing District (EIFD)	9,254	13,981	-	620,000	685,000
295 - Carson Stormwater (Measure W)	782,330	185,013	3,551,000	3,551,000	3,177,435
296 - Safe Clean Water Program	1,539	917,328	41,766	41,766	5,980,000
299 - American Rescue Plan Act 2021 (ARPA)	2,991,287	-	-	-	-
638 - Capital Asset Replacement	(5,495)	196,999	100,000	100,000	-
Total Special Revenue Funds	**35,554,399**	**47,201,055**	**110,744,768**	**122,338,105**	**97,090,848**
Capital Project Funds					
256 - Measure M & R Local Street Capital Projects	7,858,288	15,320,973	-	-	11,989,270
775 - 2024 Lease Revenue Bonds	52,628,343	14,484,869	43,436,294	43,436,294	37,001,106
Total Capital Project Funds	**60,486,631**	**29,805,842**	**43,436,294**	**43,436,294**	**48,990,376**
Enterprise Funds	-	9,517,654	-	27,000,000	6,250,000
Successor Agency					
782 - Successor Agency	15,616,362	12,880,673	221,000	221,000	14,550,172
783 - Successor Agency	57,595,945	60,066,632	32,788,495	32,788,495	45,544,478
Total Successor Agency	**73,212,307**	**72,947,305**	**33,009,495**	**33,009,495**	**60,094,650**
Total Expenditures	**$ 318,119,273**	**$ 336,921,061**	**$ 392,525,663**	**$ 415,850,289**	**$ 399,199,482**

Expenditures and Other Financing Uses by Fund and Department

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Expense					
101 - General Fund					
Information Technology and Security	$ 5,137,749	$ 4,252,734	$ 5,868,083	$ 5,868,082	$ 6,200,144
City Council	1,106,527	909,759	924,898	954,898	960,749
Public Safety and Emergency Management	31,853,169	35,363,350	35,420,349	35,659,799	37,311,022
Community Services/Recreation/Park Maintenance	25,021,963	26,308,248	26,325,594	26,522,736	28,689,200
Finance	5,057,884	5,670,530	6,249,392	6,326,692	6,674,228
City Clerk's Office	1,597,487	1,374,592	1,712,550	1,912,550	2,557,729
Community and Economic Development	6,862,477	8,389,287	11,267,943	11,377,942	10,376,477
City Treasurer's Office	943,243	917,031	1,040,083	1,040,083	988,809
Non-Departmental	19,767,281	30,827,370	14,324,381	14,324,381	13,830,149
Public Works	23,189,436	29,137,268	33,963,936	33,457,462	29,263,161
City Manager's Office	4,607,601	6,267,698	6,518,130	7,406,805	7,709,566
Human Resources and Risk Management	5,473,734	5,647,111	7,269,641	7,249,641	8,682,248
City Attorney's Office	4,820,546	4,012,003	3,900,000	3,900,000	2,900,000
Total 101 - General Fund	**135,439,097**	**159,076,981**	**154,784,980**	**156,001,071**	**156,143,482**
204 - Beverage Container Recycling					
Public Works	-	-	23,112	23,112	-
Total 204 - Beverage Container Recycling	**-**	**-**	**23,112**	**23,112**	**-**
205 - SB1383 Resident Organic Recycling					
Public Works	114,362	-	-	-	-
Total 205 - SB1383 Resident Organic Recycling	**114,362**	**-**	**-**	**-**	**-**
206 - Equitable City Revitalization					
Community and Economic Development	269,004	366,324	-	841,703	150,000
Total 206 - Equitable City Revitalization	**269,004**	**366,324**	**-**	**841,703**	**150,000**
207 - Hazard Mitigation Grant (FEMA)					
Public Safety and Emergency Management	2,008	-	-	-	-
Total 207 - Hazard Mitigation Grant (FEMA)	**2,008**	**-**	**-**	**-**	**-**
208 - Federal Public Safety Grants	-	67,480	-	-	-
209 - State COPS Grants					
Public Safety and Emergency Management	145,068	406,695	600,000	600,000	800,000
Non-Departmental	5,496	1,069	-	-	-
Total 209 - State COPS Grants	**150,564**	**407,764**	**600,000**	**600,000**	**800,000**
210 - Family Support Grant					
Community Services/Recreation/Park Maintenance	57,000	57,000	-	57,000	57,000
Total 210 - Family Support Grant	**57,000**	**57,000**	**-**	**57,000**	**57,000**
211 - African American Cultural Heritage					
Community and Economic Development	7,152	-	-	-	-
Total 211 - African American Cultural Heritage	**7,152**	**-**	**-**	**-**	**-**
212 - State Gas Tax					
Public Works	2,610,793	2,527,857	2,240,387	2,536,505	2,392,041
Non-Departmental	18,556	4,692	-	-	-
Total 212 - State Gas Tax	**2,629,349**	**2,532,549**	**2,240,387**	**2,536,505**	**2,392,041**

Expenditures and Other Financing Uses by Fund and Department

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
213 - HUD Energy Resiliency	-	150,080	-	-	-
215 - Community Development Block Grant					
Community and Economic Development	631,876	859,968	693,996	1,828,534	663,974
Total 215 - Community Development Block Grant	**631,876**	**859,968**	**693,996**	**1,828,534**	**663,974**
216 - Park Development					
Non-Departmental	11,658	2,417	-	-	-
Total 216 - Park Development	**11,658**	**2,417**	**-**	**-**	**-**
217 - Bikeway/ Pedestrian Access/ Transportation Development Act Article 3 (TDA3)					
Community Services/Recreation/Park Maintenance	75,687	48,331	-	39,675	87,000
Total 217 - Bikeway/ Pedestrian Access/ Transportation Development Act Article 3 (TDA3)	**75,687**	**48,331**	**-**	**39,675**	**87,000**
218 - Proposition A Local Return					
Non-Departmental	38,062	8,821	-	-	-
Community Services/Recreation/Park Maintenance	2,233,099	2,324,904	3,124,779	3,124,779	3,511,311
Total 218 - Proposition A Local Return	**2,271,161**	**2,333,725**	**3,124,779**	**3,124,779**	**3,511,311**
219 - Proposition C Local Return					
Community Services/Recreation/Park Maintenance	1,726,003	2,062,367	2,967,204	3,367,204	3,027,148
Non-Departmental	35,443	7,339	-	-	-
Total 219 - Proposition C Local Return	**1,761,446**	**2,069,706**	**2,967,204**	**3,367,204**	**3,027,148**
220 - Federal Highway Planning					
Public Works	-	17,500	-	-	-
Non-Departmental	4,906	14,517	-	-	-
Total 220 - Federal Highway Planning	**4,906**	**32,017**	**-**	**-**	**-**
221 - State Permanent Local Housing Allocation (PLHA)					
Community and Economic Development	78,582	222,558	-	981,459	35,000
Non-Departmental	6,800	2,950	-	-	-
Total 221 - State Permanent Local Housing Allocation (PLHA)	**85,382**	**225,508**	**-**	**981,459**	**35,000**
222 - LA County Park District, Measure A/ Prop A					
Community Services/Recreation/Park Maintenance	315,915	495,478	-	495,478	-
Total 222 - LA County Park District, Measure A/Prop A	**315,915**	**495,478**	**-**	**495,478**	**-**
223 - Brownfields Assessment EPA					
Community and Economic Development	-	82,597	-	1,489,291	1,000,000
Total 223 - Brownfields Assessment EPA	**-**	**82,597**	**-**	**1,489,291**	**1,000,000**
225 - Air Quality Improvement					
Non-Departmental	3,083	512	-	-	-

Expenditures and Other Financing Uses by Fund and Department

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Community Services/Recreation/Park Maintenance	121,484	199,710	130,000	300,717	40,000
Public Works	113,497	30,807	-	30,807	-
Total 225 - Air Quality Improvement	**238,064**	**231,029**	**130,000**	**331,524**	**40,000**
228 - Special Grants	-	191,115	-	405,000	110,000
230 - LADF - Dodgers Foundation	-	12,205	-	-	-
244 - Special City Events					
City Manager's Office	-	-	-	-	80,000
Community Services/Recreation/Park Maintenance	712,160	618,967	550,126	650,126	550,126
Total 244 - Special City Events	**712,160**	**618,967**	**550,126**	**650,126**	**630,126**
246 - Load Shed Program					
Non-Departmental	-	680	-	-	-
City Manager's Office	-	-	250,000	250,000	250,000
Total 246 - Load Shed Program	**-**	**680**	**250,000**	**250,000**	**250,000**
247 - Public Education Government Access (PEG)					
Non-Departmental	-	85	-	-	-
Information Technology and Security	553,554	19,400	100,000	100,000	25,000
Total 247 - Public Education Government Access (PEG)	**553,554**	**19,485**	**100,000**	**100,000**	**25,000**
248 - Raised Median Fees	-	541	-	-	-
249 - Utility Undergrounding Fees	-	1,729	-	-	-
254 - Measure R					
Non-Departmental	295,919	245,126	315,689	315,689	-
Total 254 - Measure R	**295,919**	**245,126**	**315,689**	**315,689**	**-**
255 - Housing Authority					
Community and Economic Development	710,767	643,147	998,232	998,232	1,213,483
Total 255 - Housing Authority	**710,767**	**643,147**	**998,232**	**998,232**	**1,213,483**
256 - Measure M & R Local Street Capital Projects					
Non-Departmental	2,655,556	1,602,445	-	-	1,605,200
Total 256 - Measure M & R Local Street Capital Projects	**2,655,556**	**1,602,445**	**-**	**-**	**1,605,200**
262 - Restricted Admin Tow Fees					
Non-Departmental	1,151	197	-	-	-
Public Safety and Emergency Management	87,770	46,896	135,112	168,053	135,000
Total 262 - Restricted Admin Tow Fees	**88,921**	**47,093**	**135,112**	**168,053**	**135,000**
281 - Measure M					
Non-Departmental	121,506	116,849	136,154	136,154	-
Total 281 - Measure M	**121,506**	**116,849**	**136,154**	**136,154**	**-**
284 - Coop Agreement Bond Proceeds					
Non-Departmental	225,029	239,811	239,979	239,979	-
Total 284 - Coop Agreement Bond Proceeds	**225,029**	**239,811**	**239,979**	**239,979**	**-**
285 - Other SB1 Programs/Competitve Grants	-	485,879	-	-	-
288 - SB1					

Expenditures and Other Financing Uses by Fund and Department

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Non-Departmental	22,700	8,094	-	-	-
Total 288 - SB1	**22,700**	**8,094**	**-**	**-**	**-**
289 - Development Impact Fee					
Community and Economic Development	-	148,864	300,000	300,000	150,000
Non-Departmental	67,662	27,533	-	-	-
Total 289 - Development Impact Fee	**67,662**	**176,397**	**300,000**	**300,000**	**150,000**
290 - Facility Maintenance					
Non-Departmental	1,195	320	-	-	-
Total 290 - Facility Maintenance	**1,195**	**320**	**-**	**-**	**-**
291 - Community Facilities District					
Non-Departmental	12,570	3,814	-	-	-
Community and Economic Development	-	7,420	-	141,111	100,000
Total 291 - Community Facilities District	**12,570**	**11,234**	**-**	**141,111**	**100,000**
292 - Enhanced Infrastructure Financing District (EIFD)					
Community and Economic Development	5,573	12,227	-	620,000	685,000
Non-Departmental	3,681	1,754	-	-	-
Total 292 - Enhanced Infrastructure Financing District (EIFD)	**9,254**	**13,981**	**-**	**620,000**	**685,000**
295 - Carson Stormwater (Measure W)					
Non-Departmental	33,884	13,167	-	-	-
Total 295 - Carson Stormwater (Measure W)	**33,884**	**13,167**	**-**	**-**	**-**
296 - Safe Clean Water Program					
Non-Departmental	1,539	-	-	-	-
Total 296 - Safe Clean Water Program	**1,539**	**-**	**-**	**-**	**-**
299 - American Rescue Plan Act 2021 (ARPA)					
Information Technology and Security	873,838	-	-	-	-
Community and Economic Development	695,000	-	-	-	-
Non-Departmental	232,146	-	-	-	-
Total 299 - American Rescue Plan Act 2021 (ARPA)	**1,800,984**	**-**	**-**	**-**	**-**
638 - Capital Asset Replacement					
Public Works	(5,495)	216	100,000	100,000	-
Non-Departmental	-	92,430	-	-	-
Total 638 - Capital Asset Replacement	**(5,495)**	**92,646**	**100,000**	**100,000**	**-**
775 - 2024 Lease Revenue Bonds					
Non-Departmental	6,496,956	5,696,750	-	-	5,742,625
Total 775 - 2024 Lease Revenue Bonds	**6,496,956**	**5,696,750**	**-**	**-**	**5,742,625**
783 - Successor Agency					
Community and Economic Development	2,242,020	2,194,118	971,375	971,375	2,300,306
Non-Departmental	55,353,925	57,872,514	31,817,120	31,817,120	43,244,172
Total 783 - Successor Agency	**57,595,945**	**60,066,632**	**32,788,495**	**32,788,495**	**45,544,478**
Total Expense	**215,465,237**	**239,343,247**	**200,478,245**	**208,930,174**	**224,097,868**
Capital Improvement Program	60,756,650	65,223,263	191,276,292	206,148,989	147,937,046
Other Financing Use	41,897,386	32,354,551	771,126	771,126	27,164,568
Total	**$ 318,119,273**	**$ 336,921,061**	**$ 392,525,663**	**$ 415,850,289**	**$ 399,199,482**

Fiscal Year 2026-2027 Expenditures by Fund Department and Category

	Capital Outlay	Operation & Maintenance	Salaries & Benefits	Transfers Out
Expense Type				
101 - General Fund				
City Council	$ -	$ 301,300	$ 659,449	$ -
City Attorney's Office	-	2,900,000	-	-
City Clerk's Office	-	1,501,978	1,055,751	-
City Treasurer's Office	2,000	111,200	875,609	-
Community and Economic Development	8,100	6,562,716	3,805,661	-
City Manager's Office	-	2,231,756	5,477,810	80,000
Information Technology and Security	-	2,761,715	3,438,429	-
Public Safety and Emergency Management	45,000	32,151,716	5,114,306	-
Finance	-	1,172,250	5,501,978	-
Human Resources and Risk Management	-	5,155,461	3,526,787	-
Public Works	26,000	11,181,989	18,055,172	-
Community Services/Recreation/Park Maintenance	270,000	8,013,206	20,405,994	550,126
Non-Departmental	30,000,000	11,026,830	2,803,319	-
Total 101 - General Fund	**30,351,100**	**85,072,117**	**70,720,265**	**630,126**
206 - Equitable City Revitalization				
Community and Economic Development	-	150,000	-	-
Total 206 - Equitable City Revitalization	**-**	**150,000**	**-**	**-**
209 - State COPS Grants				
Public Safety and Emergency Management	-	800,000	-	-
Total 209 - State COPS Grants	**-**	**800,000**	**-**	**-**
210 - Family Support Grant				
Community Services/Recreation/Park Maintenance	-	-	57,000	-
Total 210 - Family Support Grant	**-**	**-**	**57,000**	**-**
212 - State Gas Tax				
Public Works	-	2,300,000	92,041	-
Total 212 - State Gas Tax	**-**	**2,300,000**	**92,041**	**-**
213 - HUD Energy Resiliency				
Non-Departmental	2,000,000	-	-	-
Total 213 - HUD Energy Resiliency	**2,000,000**	**-**	**-**	**-**
215 - Community Development Block Grant				
Community and Economic Development	-	596,150	67,824	-
Total 215 - Community Development Block Grant	**-**	**596,150**	**67,824**	**-**
217 - Bikeway/ Pedestrian Access/Transportation Development Act Article 3 (TDA3)				
Community Services/Recreation/Park Maintenance	42,000	45,000	-	-
Non-Departmental	80,000	-	-	-
Total 217 - Bikeway/ Pedestrian Access/ Transportation Development Act Article 3 (TDA3)	**122,000**	**45,000**	**-**	**-**
218 - Proposition A Local Return				
Community Services/Recreation/Park Maintenance	500,000	2,407,403	603,908	-
Total 218 - Proposition A Local Return	**500,000**	**2,407,403**	**603,908**	**-**
219 - Proposition C Local Return				
Community Services/Recreation/Park Maintenance	600,000	2,265,540	161,608	-

Fiscal Year 2026-2027 Expenditures by Fund Department and Category

	Capital Outlay	Operation & Maintenance	Salaries & Benefits	Transfers Out
Non-Departmental	4,794	-	-	-
Total 219 - Proposition C Local Return	**604,794**	**2,265,540**	**161,608**	**-**
220 - Federal Highway Planning				
Non-Departmental	5,832,539	-	-	-
Total 220 - Federal Highway Planning	**5,832,539**	**-**	**-**	**-**
221 - State Permanent Local Housing Allocation (PLHA)				
Community and Economic Development	-	35,000	-	-
Total 221 - State Permanent Local Housing Allocation (PLHA)	**-**	**35,000**	**-**	**-**
222 - LA County Park District, Measure A/Prop A				
Non-Departmental	1,430,000	-	-	-
Total 222 - LA County Park District, Measure A/Prop A	**1,430,000**	**-**	**-**	**-**
223 - Brownfields Assessment EPA				
Community and Economic Development	-	1,000,000	-	-
Total 223 - Brownfields Assessment EPA	**-**	**1,000,000**	**-**	**-**
225 - Air Quality Improvement				
Community Services/Recreation/Park Maintenance	-	40,000	-	-
Non-Departmental	109,430	-	-	-
Total 225 - Air Quality Improvement	**109,430**	**40,000**	**-**	**-**
227 - State Grants Program	2,000,000	-	-	-
228 - Special Grants	-	110,000	-	-
244 - Special City Events				
City Manager's Office	-	80,000	-	-
Community Services/Recreation/Park Maintenance	-	440,634	109,492	-
Total 244 - Special City Events	**-**	**520,634**	**109,492**	**-**
246 - Load Shed Program				
City Manager's Office	-	250,000	-	-
Total 246 - Load Shed Program	**-**	**250,000**	**-**	**-**
247 - Public Education Government Access (PEG)				
Information Technology and Security	-	25,000	-	-
Total 247 - Public Education Government Access (PEG)	**-**	**25,000**	**-**	**-**
248 - Raised Median Fees	456,000	-	-	-
249 - Utility Undergrounding Fees	750,000	-	-	-
254 - Measure R				
Non-Departmental	1,489,489	-	-	800,100
Total 254 - Measure R	**1,489,489**	**-**	**-**	**800,100**
255 - Housing Authority				
Community and Economic Development	-	688,244	525,239	-
Total 255 - Housing Authority	**-**	**688,244**	**525,239**	**-**
256 - Measure M & R Local Street Capital Projects				
Non-Departmental	-	1,605,200	-	10,384,070
Total 256 - Measure M & R Local Street Capital Projects	**-**	**1,605,200**	**-**	**10,384,070**

Fiscal Year 2026-2027 Expenditures by Fund Department and Category

	Capital Outlay	Operation & Maintenance	Salaries & Benefits	Transfers Out
259 - Measure R Highway Program				
Non-Departmental	4,323,500	-	-	-
Total 259 - Measure R Highway Program	**4,323,500**	**-**	**-**	**-**
260 - Measure R Transit Investment				
Non-Departmental	4,776,932	-	-	-
Total 260 - Measure R Transit Investment	**4,776,932**	**-**	**-**	**-**
262 - Restricted Admin Tow Fees				
Public Safety and Emergency Management	110,000	25,000	-	-
Total 262 - Restricted Admin Tow Fees	**110,000**	**25,000**	**-**	**-**
281 - Measure M				
Non-Departmental	9,394,581	-	-	800,100
Total 281 - Measure M	**9,394,581**	**-**	**-**	**800,100**
282 - Measure M Subregional Program				
Non-Departmental	14,053,078	-	-	-
Total 282 - Measure M Subregional Program	**14,053,078**	**-**	**-**	**-**
283 - Measure M PS & E and Construction				
Non-Departmental	6,456,186	-	-	-
Total 283 - Measure M PS & E and Construction	**6,456,186**	**-**	**-**	**-**
285 - Other SB1 Programs/Competitve Grants	553,625	-	-	-
287 - MTA Call for Projects				
Non-Departmental	3,588,495	-	-	-
Total 287 - MTA Call for Projects	**3,588,495**	**-**	**-**	**-**
288 - SB1				
Non-Departmental	6,200,000	-	-	-
Total 288 - SB1	**6,200,000**	**-**	**-**	**-**
289 - Development Impact Fee				
Community and Economic Development	-	150,000	-	-
Non-Departmental	6,362,573	-	-	-
Total 289 - Development Impact Fee	**6,362,573**	**150,000**	**-**	**-**
291 - Community Facilities District				
Community and Economic Development	-	100,000	-	-
Non-Departmental	1,409,908	-	-	-
Total 291 - Community Facilities District	**1,409,908**	**100,000**	**-**	**-**
292 - Enhanced Infrastructure Financing District (EIFD)				
Community and Economic Development	-	685,000	-	-
Total 292 - Enhanced Infrastructure Financing District (EIFD)	**-**	**685,000**	**-**	**-**
295 - Carson Stormwater (Measure W)				
Non-Departmental	3,177,435	-	-	-
Total 295 - Carson Stormwater (Measure W)	**3,177,435**	**-**	**-**	**-**
296 - Safe Clean Water Program				
Non-Departmental	5,980,000	-	-	-
Total 296 - Safe Clean Water Program	**5,980,000**	**-**	**-**	**-**
510 - Community Broadband Capital Outlay	6,250,000	-	-	-

Fiscal Year 2026-2027 Expenditures by Fund Department and Category

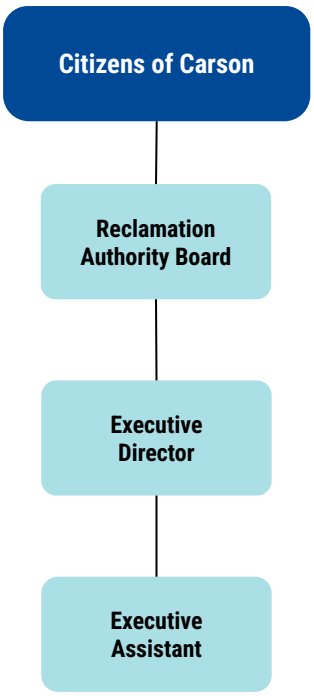
	Capital Outlay	Operation & Maintenance	Salaries & Benefits	Transfers Out
775 - 2024 Lease Revenue Bonds				
Non-Departmental	31,258,481	5,742,625	-	-
Total 775 - 2024 Lease Revenue Bonds	**31,258,481**	**5,742,625**	**-**	**-**
782 - Successor Agency				
Non-Departmental	-	-	-	14,550,172
Total 782 - Successor Agency	**-**	**-**	**-**	**14,550,172**
783 - Successor Agency				
Community and Economic Development	-	1,845,800	454,506	-
Non-Departmental	-	43,244,172	-	-
Total 783 - Successor Agency	**-**	**45,089,972**	**454,506**	**-**
Total	**$ 149,540,146**	**$ 149,702,885**	**$ 72,791,883**	**$ 27,164,568**

Carson Reclamation Authority

Overview

The Carson Reclamation Joint Powers Authority (Reclamation Authority) was formed in February 2015 by the governing boards of the Housing Authority and the Carson Community Facilities Districts Nos. 2012-1 and 2012-2. The purpose of the Reclamation Authority is to oversee and facilitate the remediation of contaminated properties in the City. The Reclamation Authority's role is to facilitate and fund the environmental study, investigation, and remediation and reclamation of any and all contaminated properties in the City, or the acquisition and subsequent reclamation of contaminated properties. These powers also include any improvements on property related to environmental cleanup and any negotiations or processing of property reclamation required in connection with the California Department of Toxic Substances Control or any other state or federal environmental agency. The Reclamation Authority is governed by a five-member board. The Housing Authority appoints a voting majority of this board. Since the Reclamation Authority was formed to remediate contamination of a 157 acre site within the City boundaries and to make the property marketable in order to create economic development opportunities for the benefit of the City and its residents and since management oversight of the Reclamation Authority's operations is performed by the City's Director of Community Development, it would be misleading to exclude the Reclamation Authority from the financial statements however to emphasis the Authority being legally separate from the city its financial, are reported separately from the city.

Organizational Chart



Revenue by Category Group and Revenue Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Revenue					
Use of Money and Property					
Interest Income	$ 202,734	$ 55,368	$ 100,000	$ 100,000	$ 100,000
Total Use of Money and Property	**$ 202,734**	**$ 55,368**	**$ 100,000**	**$ 100,000**	**$ 100,000**
Total Revenue	**$ 202,734**	**$ 55,368**	**$ 100,000**	**$ 100,000**	**$ 100,000**

Expenditure by Category Type and Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Expense					
Operation & Maintenance					
Professional Services	$ 975,636	$ 1,982,210	$ 5,692,939	$ 7,592,939	$ 5,950,000
Materials & Supplies	-	-	-	-	250
Telephone	407	852	-	-	900
Auto Allowance/Mileage	2,716	5,682	-	-	6,000
Conference and Travel	-	1,427	5,000	5,000	7,500
Licenses/Permits/Fees	10,509	1,570	22,000	21,867	24,000
Subscriptions & Publications	-	133	-	133	150
Liability Insurance	903,610	721,411	800,000	800,000	550,000
Facility Rental	891	920	1,000	1,000	950
Legal	601,494	385,768	300,000	400,000	350,000
Gas	46,777	37,957	35,000	35,000	40,000
Electric	57,880	60,752	83,000	83,000	50,000
Water	16,905	31,918	32,000	32,000	30,000
Bank Service Charge Fees	7,500	7,500	7,500	7,500	7,500
Total Operation & Maintenance	**2,624,325**	**3,238,100**	**6,978,439**	**8,978,439**	**7,017,250**
Salaries & Benefits					
Full-Time Salaries	125,410	421,107	126,758	126,758	448,214
Overtime	12,930	40,742	10,000	10,000	15,000
Retirement	15,043	42,892	14,755	14,755	49,528
Medical & Associated Benefits	12,747	39,154	14,942	14,942	48,650
Dental Insurance	500	1,913	566	566	2,328
Group Life Insurance	52	1,281	86	86	178
Professional Development	360	1,701	6,000	6,000	1,650
Medicare	2,079	6,441	1,838	1,838	6,499
Deferred Compensation Match	392	4,116	1,168	1,168	13,500
Unused Medical-Deferred Comp	691	-	-	-	-
Total Salaries & Benefits	**170,204**	**559,347**	**176,113**	**176,113**	**585,547**
Total Expense	**2,794,529**	**3,797,447**	**7,154,552**	**9,154,552**	**7,602,797**
Total	**$ 2,794,529**	**$ 3,797,447**	**$ 7,154,552**	**$ 9,154,552**	**$ 7,602,797**

Fund Balance Summary

Fund Code	Fund Name	Estimated Balance as of 7/1/26	Adopted Revenue	Adopted Transfers In	Adopted Expenditure	Adopted Transfers Out	Estimated Balance 6/30/27	>10% change reasoning
578	Reclamation Authority	(24,664,283)	100,000	-	7,602,797	-	(32,167,080)	Utilization of funds for projects and other expenditures tied to the CRA
Total:		**(24,664,283)**	**100,000**	**-**	**7,602,797**	**-**	**(32,167,080)**	

Summary of Full Time Positions

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted
Reclamation Authoirity			
EXECUTIVE ASSISTANT[2]	-	-	1.00
EXECUTIVE DIRECTOR[1]	-	-	1.00
Total Reclamation Authoirity	**-**	**-**	**2.00**

Notes:
(1) - Received 1 Assistant City Manager from the City Manager's Office (reclassed to Executive Director)
(2) - Received 1 Executive Assistant from the Community & Economic Development department

General Fund Operating Revenue

Sales Tax

Sales Taxes are a general fund tax paid by consumers when purchasing goods and services (expect food and medicines) at stores and online. The State of California collects and distributes the taxes to the city under the California Department of Tax and Fee administration (CDTFA) on a monthly basis. Consumers currently pay 10.5% on sales tax. The 10.5% is based on three agencies, the State of California, the County of Los Angeles and the City of Carson. The portions are: 7.25% (State), 2.50% (County) and 0.75% (City). This breakdown is included in the supplemental revenue section. Beginning on October 1, 2026, consumers will pay 11% on sales tax. The County of Los Angeles portion will increase from 2.50% to 3% due to the passage of measure ER in the June 2, 2026, election. The City has contracted with HdL (Hinderliter de Llamas) to begin auditing and evaluating the tax revenue. These ongoing audits are to ensure the city is receiving the appropriate monies and to determine if any revenue is misallocated. HdL also provides the city with the estimated revenue forecasts from sales tax. These estimates alongside minor adjustments are adopted by the city year over year.

Property Tax

Property Taxes are a general fund tax paid by property owners and business owners who own real or personal property in the City of Carson. Property Tax is taxable under Article XIII of the California State Constitution. The County of Los Angeles collects and distributes the tax revenue to the city. The city receives 13 tax revenue payments throughout the fiscal year. Property Tax is 1% of the assessed value of the property. The City collects $0.0674 from every dollar paid in property tax. The City has contracted with HdL Coren and Cone to begin auditing and evaluating the tax revenue. These ongoing audits are to ensure the city is receiving the appropriate revenues and to determine if any revenue is under reported. HdL provides quarterly and yearly forecasts for the upcoming year which are adopted by the city.

Transaction User Tax (Measure K)

Measure K is a local Transaction and Use tax of three quarter-cent (0.75%). This tax was voted on and passed on August 4, 2020, to assist the City in providing services to the community through the General Fund. The tax is collected by the State of California and distributes the taxes to the city through the California Department of Tax and Fee administration (CDTFA). The City has contracted with HdL (Hinderliter de Llamas) to begin auditing and evaluating the tax revenue. These ongoing audits are to ensure the city is receiving the appropriate monies and to determine if any revenue is misallocated. Similar to property and sales tax, HdL provides forecasts which are adopted by the city.

Utility Users Tax (Measure R)

Measure R, also known as the UUT (Utility User Tax) is a tax that all users (commercial and residential) of electricity and gas are paid on their charged gas and electrical utility bills. Users pay a 2% tax rate through their utility providers. The Utility providers pass thru the tax to the city on a quarterly basis. This tax was passed on November 2022 at the general election. it was an extension of the previously voted Measure R. The tax revenue is a general fund tax, which can be used for City services, programs and maintenance to the community. There are two exemptions for the UUT: Senior Citizen and low income. Taxpayers are

required to submit a form along with supporting documents. Forecasts for UUT are based on previous years actuals and trends within the city such as utility price increases.

Oil Business Tax (Measure C)

The Oil Industry Business License Tax (Measure C) was approved by the voters in November 2017. The tax rate is 0.25% of gross receipts for "operating any facility where petroleum products are blended, mixed, processed, or refined and/or any facility that stores petroleum products." Oil Industry companies pay the oil tax on a quarterly report to the city. As previously mentioned, a 0.25% tax is paid on gross receipts. Gross receipt information reported to the city is confidential. The tax revenue is a general fund tax, which can be used for City services, programs and maintenance to the community. BRI Consulting conducts audits on behalf of the City and are under contract for three years. In addition to any under reported taxes discovered by BRI, penalties and interest are accounted for in a separate GL account from taxes. Forecasts are based on previous years' data.

Transient Occupancy Tax (TOT)

Transient Occupancy Tax (TOT) is a 9% tax place on gross receipts of transients staying at hotels located within the city limits. The reporting and remitting of the tax on the hotel operator. The guests (transient) pay the 9% tax to the hotel based on their total gross receipts of their stay. The hotel operator holds and submits the pass-through tax to the city on a monthly basis. The authority of the imposed tax is detailed within the Carson Municipal Code Chapter 4. There are nine (9) hotels in the City of Carson. Exemptions are available to transients based on length of stay or if the stay is business related to a public agency. Forecasts are based on previous years as well as any ongoing changes affecting hotels such as expansions, increase in estimated tourism etc.

Fines & Fees

Fines and fees are general fund revenues collected from citations and certain operation services in the City limits, such as Bingo gross winnings or parking citations. The authority to collect a fine or a fee is from the Carson Municipal Code, as is the amounts, which if adjusted require Council Approval. Fines are drawn from citations, which can include parking or administrative (fireworks) citations, and false alarms. Fees are drawn from certain operations such as bingo winnings, Non-Sufficient Fund (NSF) processing fees, application fees or credit card processing, as some examples. Fines and fees are reviewed every few years by a cost analysis of the Schedule of Fees by a third-party consultant. The City of Carson will continue conducting a cost analysis in the 26/27 fiscal year. Forecast are based on previous year's actuals, CPI increases, and also fee schedule changes/updates.

Licenses & Permits

Licenses and permits are general fund fees paid by businesses to the City for permission to operate. The authority to collect fees for licenses and permits is under Article IV of the Carson Municipal Code. Types of licenses and permits may include business licenses, operating permits (tobacco, auto repair, etc.), parking permits, filming permits, etc. The license tax schedule is subject to annual adjustments based on CPI (Consumer Price Index). Permit fees are static based on the Carson Municipal Code. Licenses and permits are audited in-house by staff for compliance by the taxpayer and to ensure an accurate

assessment. Forecasts are based on previous years' actuals, estimated CPI increases, and the number of licenses within the city.

Franchise Fees

Franchise fees are general fund fees paid directly to the City by operators of utility companies (franchises). Some examples of franchises are utility companies such as gas, electric, water, cable TV, solid and waste haulers. These companies paid a percentage on their gross receipts. Pipelines (regular and commercial) are another example of a franchise, however their fees are based on the size of the pipeline. All franchises have agreements which the council approved. On 2/3/2026 the City Council approved Ordinance 26-2603 which increases the fees for new pipeline franchise agreement. Budget estimates are based on the pretense of CPI increases and council approved franchise agreements.

Use of Money and Property

Use of money and property consists of revenue gained by the city through the utilization of money through investments, or city property by allowing citizens, organization etc. to use the property for a specified use and time. These revenues include interest income, community center rental charges, loan payoffs etc. This revenue is estimated based on historical data and collaboration with the city treasurer on estimated investment earnings.

Intergovernmental Revenue

Intergovernmental revenue consists of grants, reimbursements, entitlements, etc. that is received from Federal, State and other local agencies. Within the General fund mainly consists of motor vehicle license fees and other reimbursements that are authorized to be used for any purpose. These revenues are calculated based on the grant amount or historical trends if applicable.

Charges for Services

Charges for services are based on services provided to residents who participate in the many activities in the city. Some of these include teen programs, aquatics, youth services, adult sports catering etc. The budget for these activities is based on CPI, changes in the cost of services, estimated participation, and prior year's actuals.

Other Revenue

Other revenue is primarily composed of revenues received from donations, ticket sales for events, sponsorships, and other miscellaneous revenue received by the city. These revenues are estimated using historical data and forecasting of revenue to be received from events and other proceeds.

Other Financing Sources

Other financing sources mainly consist of transfers into one fund from another fund. Transfers are legal authorized movements of monies between multiple funds. The purpose of these transfers can be to fund capital projects from another fund, to allocate shared costs between two funds, to close out a fund after its uses have been completed, support debt service etc. Transfers in are budgeted based scheduled

transfers that are forecasted to occur during the fiscal year such as the transfer received by the Special Events Fund from the General Fund.

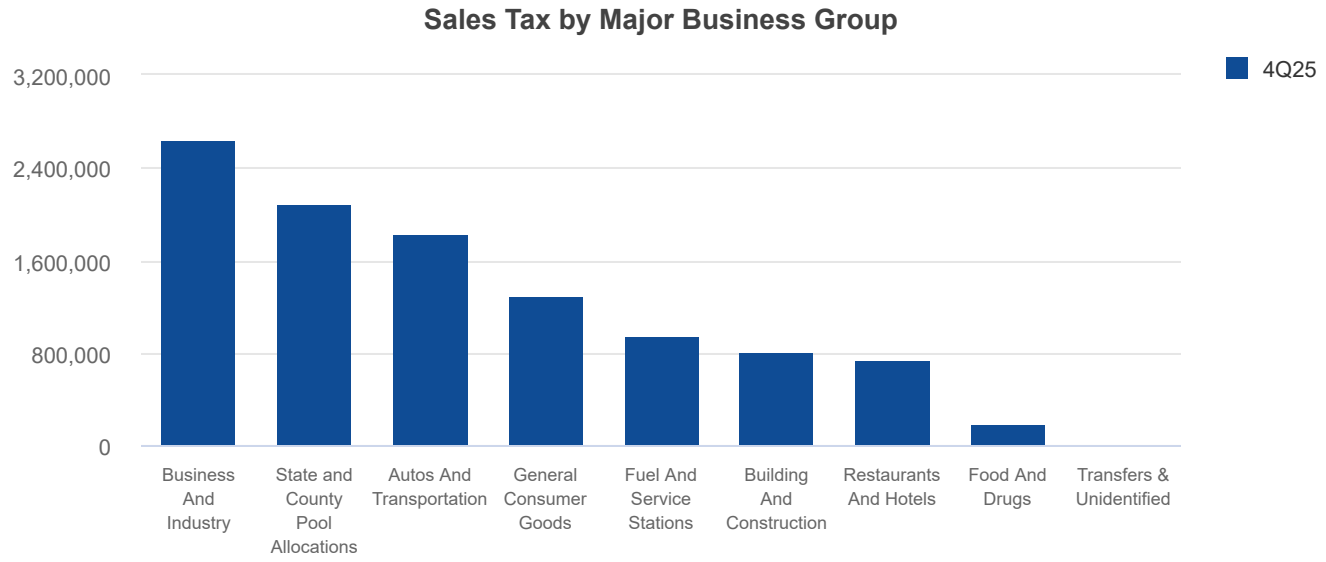
Sales and Use Tax Breakdown

Purpose/Measure	Jurisdiction	Rate
Goes to State's General Fund	State	3.69%
Goes to State's General Fund	State	0.25%
Goes to Local Public Safety Fund to support local criminal justice activities (1993)	State	0.50%
Goes to Local Revenue Fund to support local health and social services programs (1991 Realignment)	State	0.50%
Goes to Local Revenue Fund 2011	State	1.06%
0.25% Goes to county transportation funds; 1.00% Goes to city or county operations	Local(County/City)	1.25%
Los Angeles County Affordable Housing, Homelessness Solutions, and Prevention Now Transactions and Use Tax	Los Angeles County	0.50%
Los Angeles County Measure H	Los Angeles County	0.25%
Los Angeles County Metro Transportation Authority	Los Angeles County	0.50%
Los Angeles County Traffic Improvement Plan	Los Angeles County	0.50%
Los Angeles County Transportation Commission	Los Angeles County	0.50%
Los Angeles County Transportation Commission	Los Angeles County	0.50%
City of Carson Essential Services Transactions and Use Tax	City of Carson	0.75%
Total Sale and Use Tax Rate in the City of Carson	**Total Tax**	**10.50%**

Top 25 Sales and Use Producers

Top 25 Producers

ABC Supply Co	Hyundai Carson
Action Gypsum Supply	Hyundai Lease Titling Trust
Amazon MFA	IKEA
Amazon Vendor Flex Vui1	KIA of Carson
Carson Honda	Lakeshore Learning Materials
Carson Nissan	Moveel Fuel
Chevrolet Of Carson	Nalco Company
Doen	Nested Oil US
Ferguson Enterprises	Ruggable
Fletcher Jones Toyota Of Carson	Target
Herbalife	Tesoro Refining Marketing Company
Hertz Equipment Rental	Trademango Solutions
Home Depot	



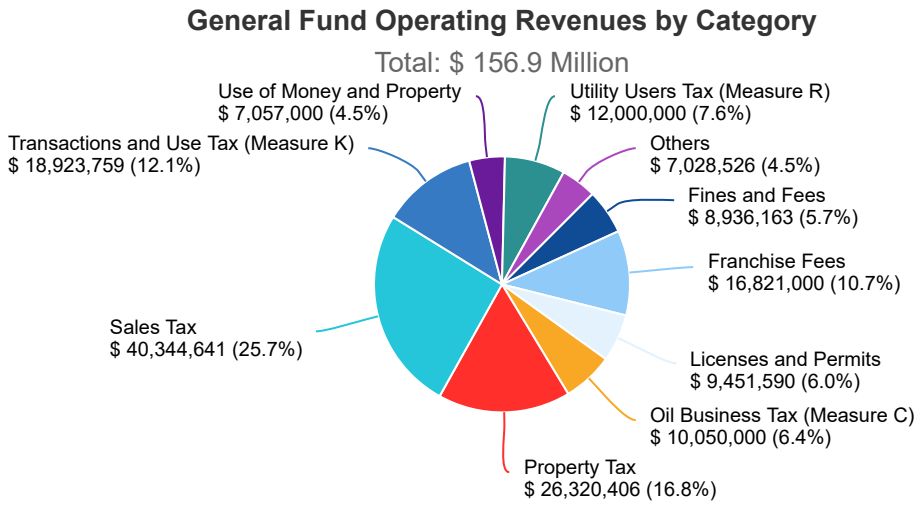
Property Tax Breakdown

Amount	Entity
$0.27520	Los Angeles County
$0.23490	Los Angeles Unified School District
$0.13310	Educational Aug. Fund Impound
$0.12260	Los Angeles Consolidated Fire District
$0.06860	Educational Rev. Augmentation Fund
$0.06740	**Tax District #1**
$0.03190	LA City Community College District
$0.02500	Los Angeles County Library
$0.01068	LA County Flood Control Maint.
$0.01008	Co. Sanitation Dist. No. 8 Operating
$0.00793	LA County Fire FFW
$0.00385	Los Angeles Children's Center Fund
$0.00297	Children's Instil. Tuition Fund
$0.00189	LA County Flood Dr. Imp. District Maint.
$0.00149	County School Services
$0.00132	Develop. Center Handicapped Minor - L.A. Unified
$0.00040	Greater LA County Vector Control
$0.00033	LA Community College Children's Center Fund
$0.00018	WR Replenishment Dist. of So. Cal
$0.00012	LA County Accum. Cap. Outlay
$0.00001	County School Service Fund - Los Angeles
$1.00000	**Total**

Tax district #1 is received by Carson*

General Fund Operating Revenues by Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Revenue					
Charges for Services	$ 2,168,254	$ 1,879,807	$ 1,494,694	$ 1,494,694	$ 1,955,526
Fines and Fees	6,338,424	19,234,718	6,051,704	6,051,704	8,936,163
Franchise Fees	13,214,723	12,435,413	21,180,000	21,180,000	16,821,000
Intergovernmental Revenues	497,919	37,688	150,000	150,000	150,000
Licenses and Permits	8,161,914	8,380,905	9,749,738	9,749,738	9,451,590
Oil Business Tax (Measure C)	24,586,805	9,282,053	8,600,000	8,600,000	10,050,000
Other Revenue	4,663,463	10,540,223	2,270,821	2,270,821	2,423,000
Property Tax	26,043,427	26,387,743	25,594,667	25,594,667	26,320,406
Sales Tax	40,378,270	40,952,353	39,149,000	39,149,000	40,344,641
Transactions and Use Tax (Measure K)	19,213,530	18,064,628	19,900,000	19,900,000	18,923,759
Transient Occupancy Tax	2,120,917	2,285,619	2,500,000	2,500,000	2,500,000
Use of Money and Property	4,319,244	8,200,016	7,118,940	7,118,940	7,057,000
Utility Users Tax (Measure R)	11,037,003	11,364,578	11,500,000	11,500,000	12,000,000
Total Revenue	**$ 162,743,893**	**$ 169,045,744**	**$ 155,259,564**	**$ 155,259,564**	**$ 156,933,085**



General Fund Operating Expenditure

Salaries and Benefits

Salaries and benefits within the city account for all wages and benefits that are funded through the city. This includes all full-time and part-time employees as well as overtime, medical costs, and other benefits. As funded full time positions within the city are approved by the city council and each position is budgeted for year over year, taking into account merit increases, cost of living adjustments, and annual Cal Pers retirement increases. The General Fund funds most of the personnel within the city.

Operations and Maintenance

The operations and maintenance (O&M) budget accounts for all costs associated with carrying out day-to-day operations within the city. These expenses included contractual agreements, supplies, travel and conference costs, publications, etc. Operation and Maintenance expenditure allow departments to carry out necessary duties to run the city.

Capital Outlay

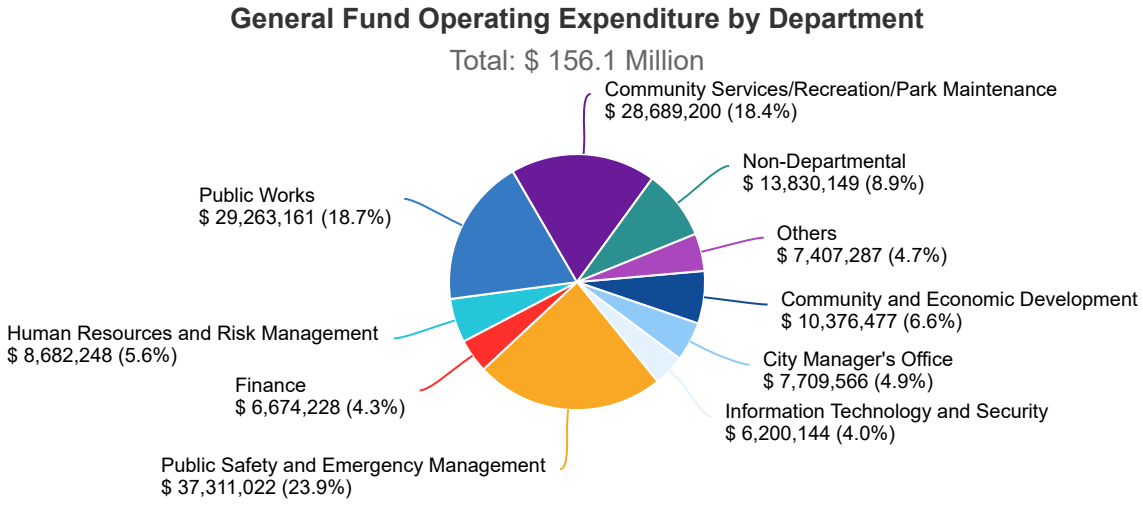
Capital outlay or capital expenditure refers to and reflects expenditures for the acquisition, replacement, or significant improvement of long-term assets such as vehicles, equipment, buildings, and infrastructure. These assets typically have a useful life exceeding one year. Capital outlay costs are capitalized and reported as assets on the financial statements The general funds operating expenditure only includes capital outlay in relation to vehicle and equipment costs.

Other Financing Uses

Other financing uses generally consist of transfers-out and represent the movement of funding from one fund to another. A transfer-out can be completed to comply with legal or policy requirements, support other funds, fund capital improvement projects, ensure proper accounting of specific activates etc.

General Fund Operating Expenditure by Department

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Current Expense					
City Council	$ 1,106,527	$ 909,759	$ 924,898	$ 954,898	$ 960,749
City Attorney's Office	4,820,546	4,012,003	3,900,000	3,900,000	2,900,000
City Clerk's Office	1,597,487	1,374,592	1,712,550	1,912,550	2,557,729
City Treasurer's Office	943,243	917,031	1,040,083	1,040,083	988,809
Community and Economic Development	6,862,477	8,389,287	11,267,943	11,377,942	10,376,477
City Manager's Office	4,607,601	6,267,698	6,518,130	7,406,805	7,709,566
Information Technology and Security	5,137,749	4,252,734	5,868,083	5,868,082	6,200,144
Public Safety and Emergency Management	31,853,169	35,363,350	35,420,349	35,659,799	37,311,022
Finance	5,057,884	5,670,530	6,249,392	6,326,692	6,674,228
Human Resources and Risk Management	5,473,734	5,647,111	7,269,641	7,249,641	8,682,248
Public Works	23,189,436	29,137,268	33,963,936	33,457,462	29,263,161
Community Services/Recreation/Park Maintenance	25,021,963	26,308,248	26,325,594	26,522,736	28,689,200
Non-Departmental	19,767,281	30,827,370	14,324,381	14,324,381	13,830,149
Total Current Expense	**$ 135,439,097**	**$ 159,076,981**	**$ 154,784,980**	**$ 156,001,071**	**$ 156,143,482**



Position Summary

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted
Departments			
City Council	7.00	5.00	5.00
City Clerk's Office	6.00	6.00	6.00
City Treasurer's Office	5.00	5.00	5.00
City Manager's Office	26.00	33.00	27.00
Information Technology and Security	13.00	17.00	17.00
Public Safety and Emergency Management	25.00	31.00	34.00
Finance	33.00	34.00	35.00
Human Resources and Risk Management	10.00	13.00	18.00
Community and Economic Development	20.00	21.00	25.00
Public Works	117.00	125.00	126.00
Community Services/Recreation/Park Maintenance	99.00	102.00	106.00
Total Positions	**361.00**	**392.00**	**404.00**

Job Series

The City of Carson offers a unique program to select bargain units called the Job Series Program. This program provides upward mobility for classifications which achieve increased skill and knowledge after a specific time in their grade, Ex Accountant I moving to Account II. In the departmental positional summaries and organization charts these jobs will be grouped by their series. For example, the Accountant I and II job series will be grouped together and tilted Accountant. The possible Job Series are highlighted below.

Level 1	Level 2	Level 3
Accontant I	Accountant II	
Accounts Payable Specialist I	Accounts Payable Specialist II	
Adminstrative Analyst	Senior Adminstrative Analyst	
Adminstrative Specialist	Senior Adminstrative Specialist	
Adult Sports Coordinator I	Adult Sports Coordinator II	
Assistant Event Coordinator	Event Coordinator	
Assistant Facilities Maintenance Technician	Facilities Maintenance Technician I	Facilities Maintenance Technician II
Assistant Groundsworker	Groundsworker I	Groundsworker II
Assistant Maintenance Worker	Maintenance Worker I	Maintenance Worker II
Assistant Panner	Associate Planner	
Assistant Tree Trimmer	Tree Trimmer I	Tree Trimmer II
Business License Specialist I	Business License Specialist II	
Code Enforcement Aide	Code Enforcement Officer	
Community Services Coordinator I (Youth & Family)	Community Services Coordinator II (Youth & Family)	
Emergency Management Specialist	Emergency Management Senior Specialist	
Equipment Service Worker	Equipment Mechanic I	Equipment Mechanic II
Event Services Coordinator I	Event Services Coordinator II	
Event Services Worker I	Event Services Worker II	Event Services Worker III
Graphic Designer I	Graphic Designer II	
Kids Club Coordinator I	Kids Club Coordinator II	
Office Clerk	Typist Clerk I	Typist Clerk II
Payroll Specialist I	Payroll Specialist II	
Planning Technician I	Planning Technician II	
Purchasing Specialist I	Purchasing Specialist II	
Recreation Center Supervisor I	Recreation Center Supervisor II	
Recreation Coordinator I (Special Events)	Recreation Coordinator II (Special Events)	
Recreation Reservations Coordinator I	Recreation Reservations Coordinator II	
Senior Account Clerk I	Senior Account Clerk II	
Seniors Assisted Living Coordinator I	Seniors Assisted Living Coordinator II	
Seniors Recreation Program Coordinator I	Seniors Recreation Program Coordinator II	
Social Services Coordinator I	Social Services Coordinator II	
Special Needs Recreation Coordinator I	Special Needs Recreation Coordinator II	
Transportation Coordinator I	Transportation Coordinator II	
Youth Sports Coordinator I	Youth Sports Coordinator II	



Departments

City Council



City Council

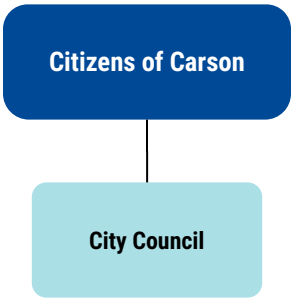
Mission

The City Council's mission is "to serve and enhance the quality of life of residents and businesses through engagement and the efficient delivery of exceptional services" and the City Council's vision is for Carson to be a thriving, diverse, destination city – a great place to live, work and play with an unlimited future.

Overview

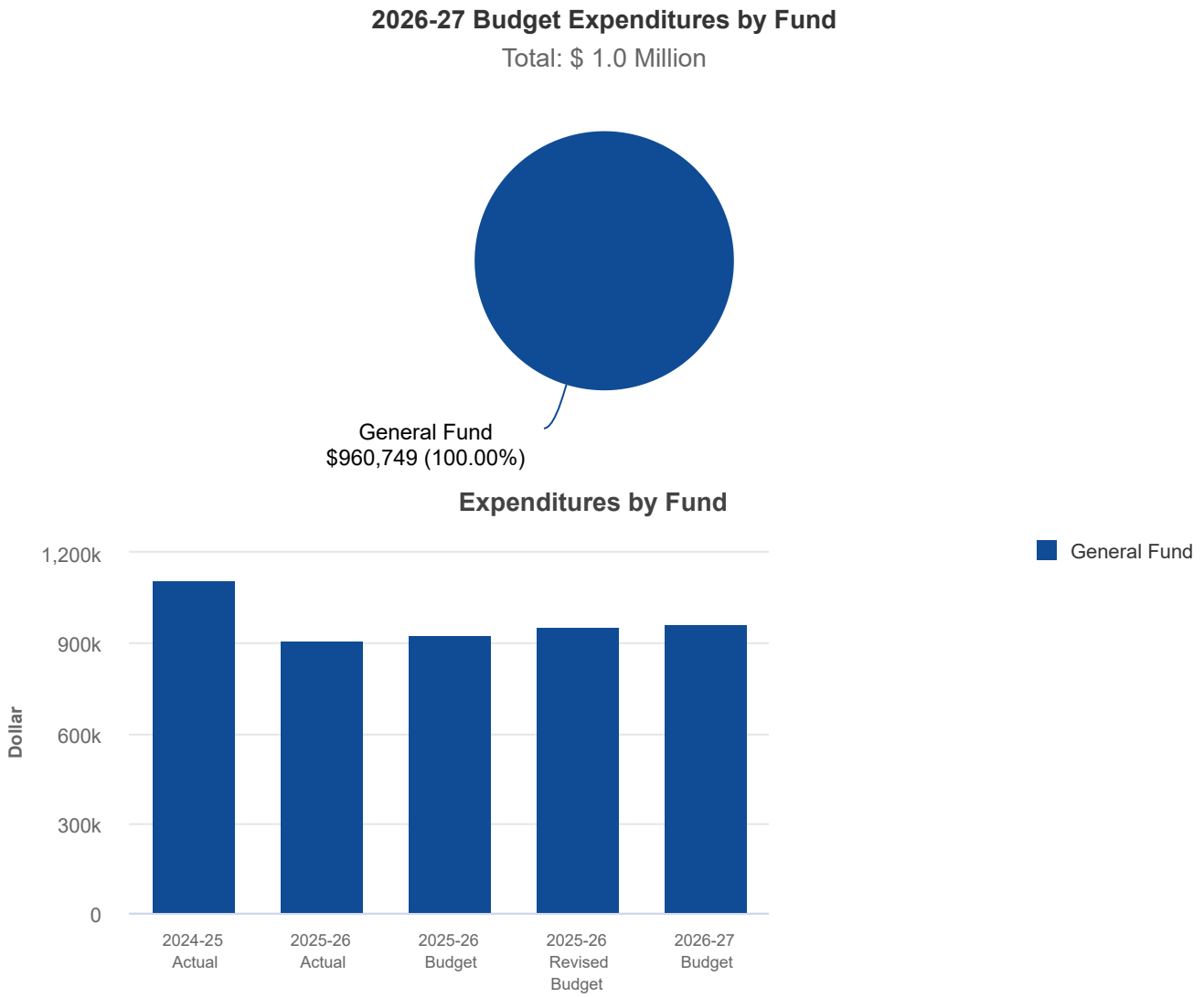
The City Council is committed to advancing key priorities such as infrastructure improvements, economic development, public safety, effective governance, and advocacy for external funding, while fostering a vibrant and inclusive city environment. As the legislative and governing body of the City of Carson, the City Council provides policy leadership and strategic direction to advance the City's vision of being a thriving, diverse destination city and an exceptional place to live, work, and play. As a charter city, Carson exercises local control over municipal affairs through its Charter, enabling the City Council to establish policies, adopt local legislation, and make decisions that best serve the needs of the community. The City Council consists of four Council Members elected by district and one Mayor elected at large, each serving four-year terms. The Mayor Pro Tempore is selected from among the Council Members to perform the duties of the Mayor in the Mayor's absence. The City Council is responsible for adopting ordinances and resolutions, establishing municipal policies, setting strategic priorities, approving the City's annual operating and capital improvement budgets, and ensuring the prudent stewardship of public resources. In addition, the City Council appoints the City Manager, who oversees the administration of City operations and implements City Council policies, and the City Attorney, who serves as the City's chief legal advisor. The City Council provides policy oversight for redevelopment obligations, affordable housing programs, and other community development initiatives. Through collaboration with residents, businesses, community organizations, and regional, state, and federal partners, the City Council advocates for legislation, grant funding, and strategic partnerships that support the City's long-term goals and enhance the quality of life throughout the community. Regular City Council meetings are held on the first and third Tuesdays of each month, providing opportunities for public participation, transparent decision-making, and community engagement in the City's governance.

Organizational Chart



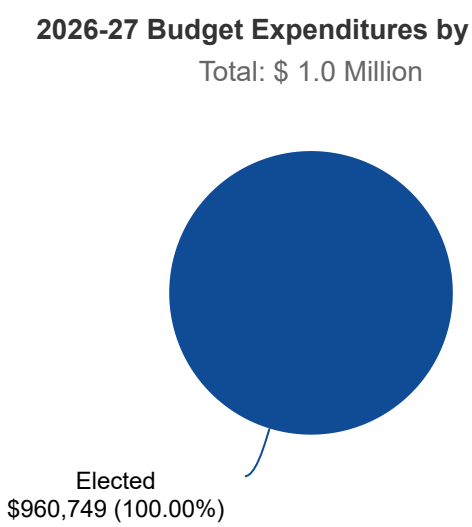
Expenditures by Fund

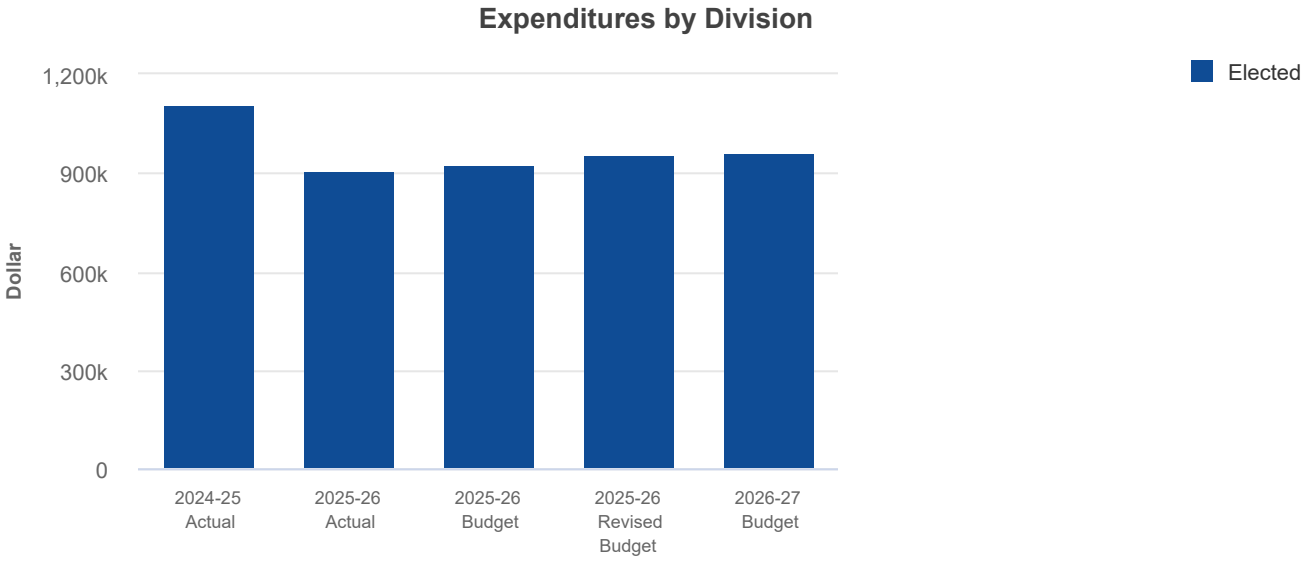
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Council					
General Fund					
General Fund	$ 1,106,527	$ 909,759	$ 924,898	$ 954,898	$ 960,749
Total General Fund	**$ 1,106,527**	**$ 909,759**	**$ 924,898**	**$ 954,898**	**$ 960,749**
Total City Council	**$ 1,106,527**	**$ 909,759**	**$ 924,898**	**$ 954,898**	**$ 960,749**



Expenditures by Division

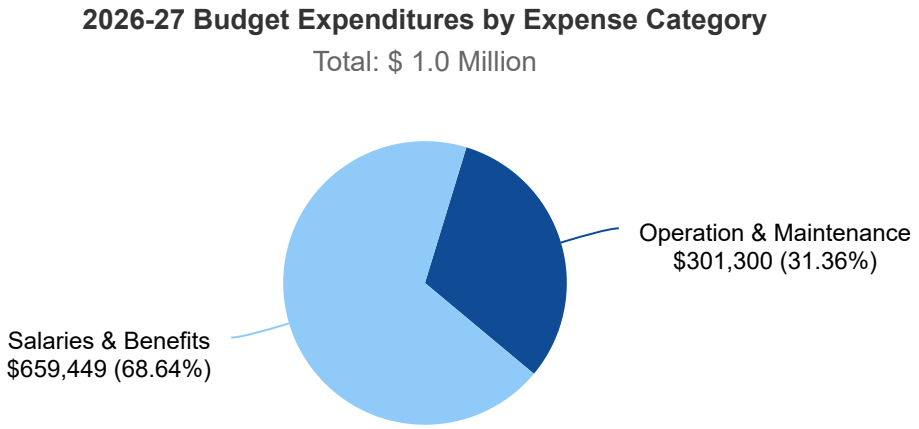
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Council					
Elected	$ 1,106,527	$ 909,759	$ 924,898	$ 954,898	$ 960,749
Total City Council	**$ 1,106,527**	**$ 909,759**	**$ 924,898**	**$ 954,898**	**$ 960,749**

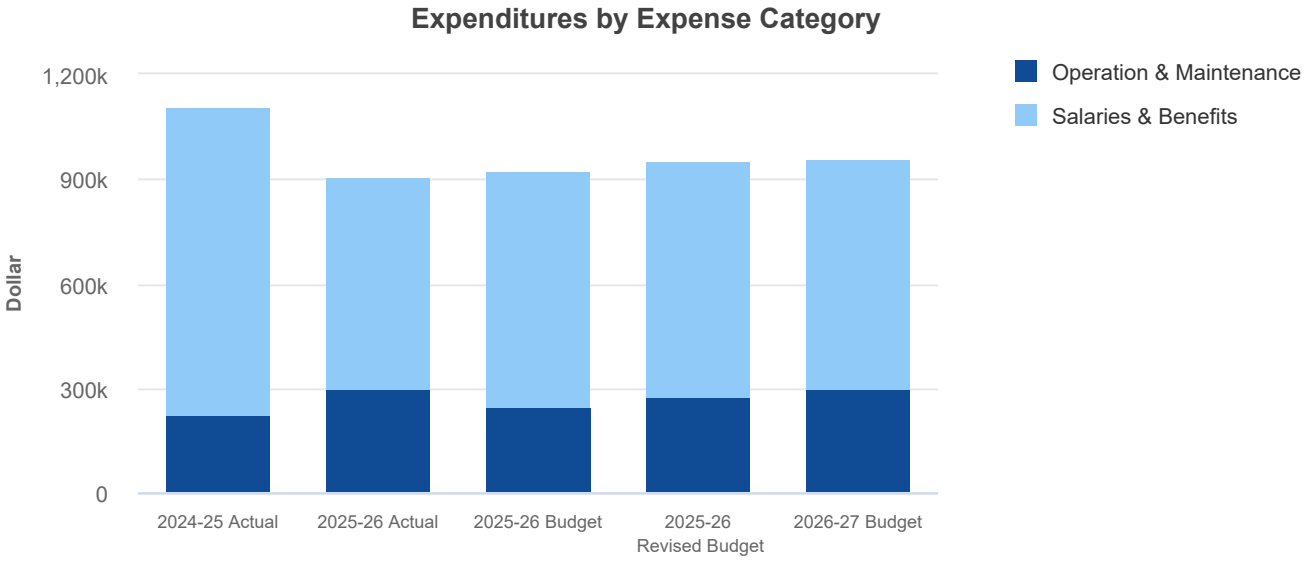




Expenditures by Expense Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Council					
Operation & Maintenance	$ 222,914	$ 297,538	$ 248,200	$ 278,200	$ 301,300
Salaries & Benefits	883,613	612,221	676,698	676,698	659,449
Total City Council	**$ 1,106,527**	**$ 909,759**	**$ 924,898**	**$ 954,898**	**$ 960,749**





Expenditures by Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Council					
Council Salaries	$ 423,707	$ 460,848	$ 474,695	$ 474,695	$ 484,915
Full-Time Salaries	241,861	-	-	-	-
Overtime	227	203	5,000	5,000	-
Retirement	49,965	23,678	58,165	58,165	53,583
Medical & Associated Benefits	75,775	36,838	33,205	33,205	24,325
Dental Insurance	7,778	5,415	6,292	6,292	5,820
Group Life Insurance	1,380	2,678	629	629	444
Professional Development	950	1,150	1,800	1,800	-
Medicare	10,964	8,506	7,246	7,246	7,031
Deferred Compensation Match	10,657	20,057	33,108	33,108	30,000
Unused Medical-Deferred Comp	60,349	52,848	56,558	56,558	53,331
Professional Services	27,980	57,903	24,950	24,950	50,000
City Memberships	84,512	103,370	81,750	111,750	122,300
Materials & Supplies	59,626	26,998	37,500	42,100	40,000
Telephone	2,775	3,843	4,000	4,000	4,000
Auto Allowance/Mileage	140	174	8,000	3,400	2,000
Conference and Travel	28,014	77,161	90,000	90,000	80,000
Subscriptions & Publications	1,860	2,117	2,000	2,000	3,000
Postage	18,007	25,972	-	-	-
Total City Council	**$ 1,106,527**	**$ 909,759**	**$ 924,898**	**$ 954,898**	**$ 960,749**

Department Summary of Full Time Positions

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted
City Council			
CITY COUNCIL MEMBER	3.00	3.00	3.00
COUNCIL OFFICE COORDINATOR	1.00	-	-
EXECUTIVE ASSISTANT - CITY COUNCIL	1.00	-	-
MAYOR	1.00	1.00	1.00
MAYOR PRO TEMPORE	1.00	1.00	1.00
Total City Council	**7.00**	**5.00**	**5.00**

City Attorney's Office



City Attorney's Office

Mission Statement

The mission of the City Attorney's Office is to provide the City Council, officials, and staff with the highest quality legal representation, guidance, and advocacy in support of the City's goals, policies, and community values; ensuring that all actions of the City are conducted with integrity, transparency, and in full compliance with the law.

Overview Statement

The City Attorney's Office serves as the chief legal advisor to the Carson City Council, City Commissions, City Manager, and City staff. Operating under contract with the law firm Aleshire & Wynder, LLP, the office provides a full range of legal services to ensure that all City actions comply with applicable laws, while safeguarding the City's interests. At present, the City Attorney's Office operates under a contract services model allowing for the City of Carson to access a broad pool of attorneys and specialists within the Aleshire & Wynder firm. While staffing may be scaled based on City needs, the core team generally includes the City Attorney (appointed by the Council), Sunny K. Soltani and two assistant City Attorneys, Ben Jones and Robert Lee. All other shared support staff and paralegal resources from the firm contribute as needed. Key Functions and Areas of Responsibility include: providing ongoing legal advice and opinions to the City Council, City Manager, commissions, and departments on all matters related to municipal governance, drafting, reviewing, and approving City ordinances, resolutions, contracts, and agreements to ensure legal sufficiency and consistency with City policies, representing and defending the City in lawsuits, claims, and administrative hearings, where appropriate, managing outside counsel for highly specialized matters, minimizing potential legal liabilities by advising on policies, personnel issues, land use, public works, and other high-exposure areas, providing expertise in public law including housing, environmental law, economic development, real property, land use and development, labor and employment, public finance, and public safety, ensuring compliance with the Brown Act, Public Records Act, political reform laws, and other open government requirements.

Fiscal Year 2025 - 2026 Accomplishments

- Prepared a tax ordinance and resolutions to submit an oil refinery tax ballot measure to the voters, which if passed could have generated up to $100,000,000 annually.
- Tesoro Refining & Marketing Company LLC, et al. v. City of Carson – case involved a challenge to the City's Oil Industry Business License Tax adopted in 2017. We successfully settled the case with Tesoro agreeing to pay the City approximately $370M and City withdrawing the oil refinery tax measure from the November 2026 election.
- Successfully processed for submittal to voters other election-related items, including charter amendments. Successfully and without litigation from the proponents, processed a voter-initiated fireworks measure. The measure was voted down, upholding the City ordinance prepared by our office banning fireworks in the City.
- Successfully and without any impact to the City's general fund, settled the Complex Litigation Cases involving 2021 Dominguez Channel Incident.
- Successfully settled the CAM-Carson litigation against the City, involving allegations of breach of contract and implied covenant of good faith and fair dealing related to a project to develop a 41-acre parcel into a premium outlet mall complex.
- Successfully completed the oil pipeline franchise ordinance update.



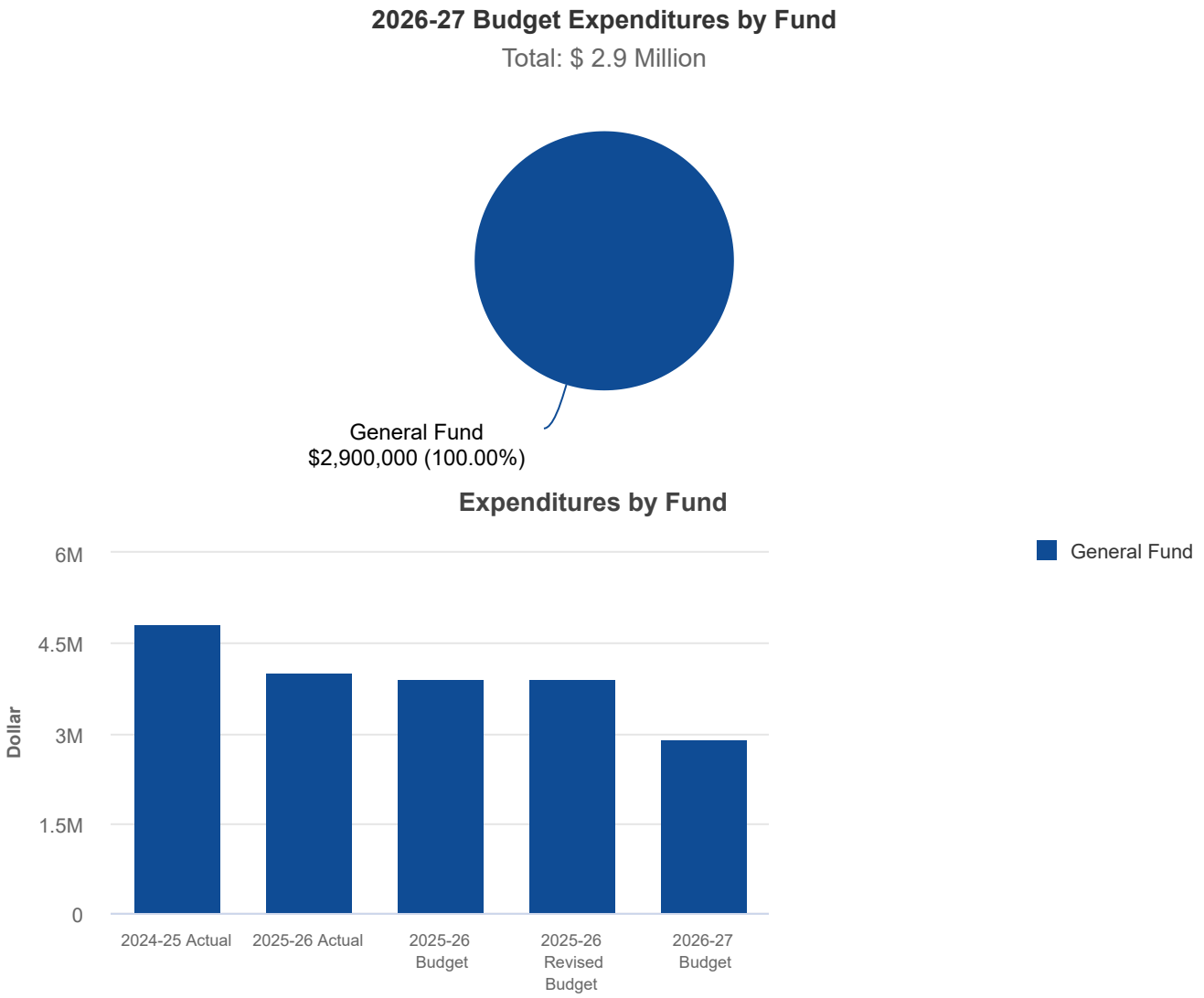
- Prepared multiple zoning moratoria ordinances and extensions, including car wash and drive thru moratoria and a proposed moratorium and zoning ordinance amendment concerning Battery Energy Storage Systems for protection of public health and safety.
- Prepared a pavement cut moratorium ordinance, protecting millions of dollars invested by the City in infrastructure and improvements in the City's public rights-of-way.
- Aggressively defended multiple employment litigation cases and advised the City on methods and strategies for reducing exposure to future employment litigation.
- Secured early dismissal of multiple personal injury/wrongful death cases against the City before filing responsive pleadings, saving defense costs, and prevailed on a motion for summary judgment, securing judgment for the City in another personal injury case.

Fiscal Year 2026 - 2027 Goals

- Risk Reduction & Liability Management: Continue to reduce the number of pending lawsuits.
- Community Accessibility: Continue to develop plain-language legal guides or FAQs on frequently asked topics to make City processes more accessible to residents.
- Continue to reduce the City's litigation exposure by conducting quarterly risk assessments.
- Training & Education: Continue to provide annual Brown Act, Public Records Act, and ethics training workshops for City officials and staff.

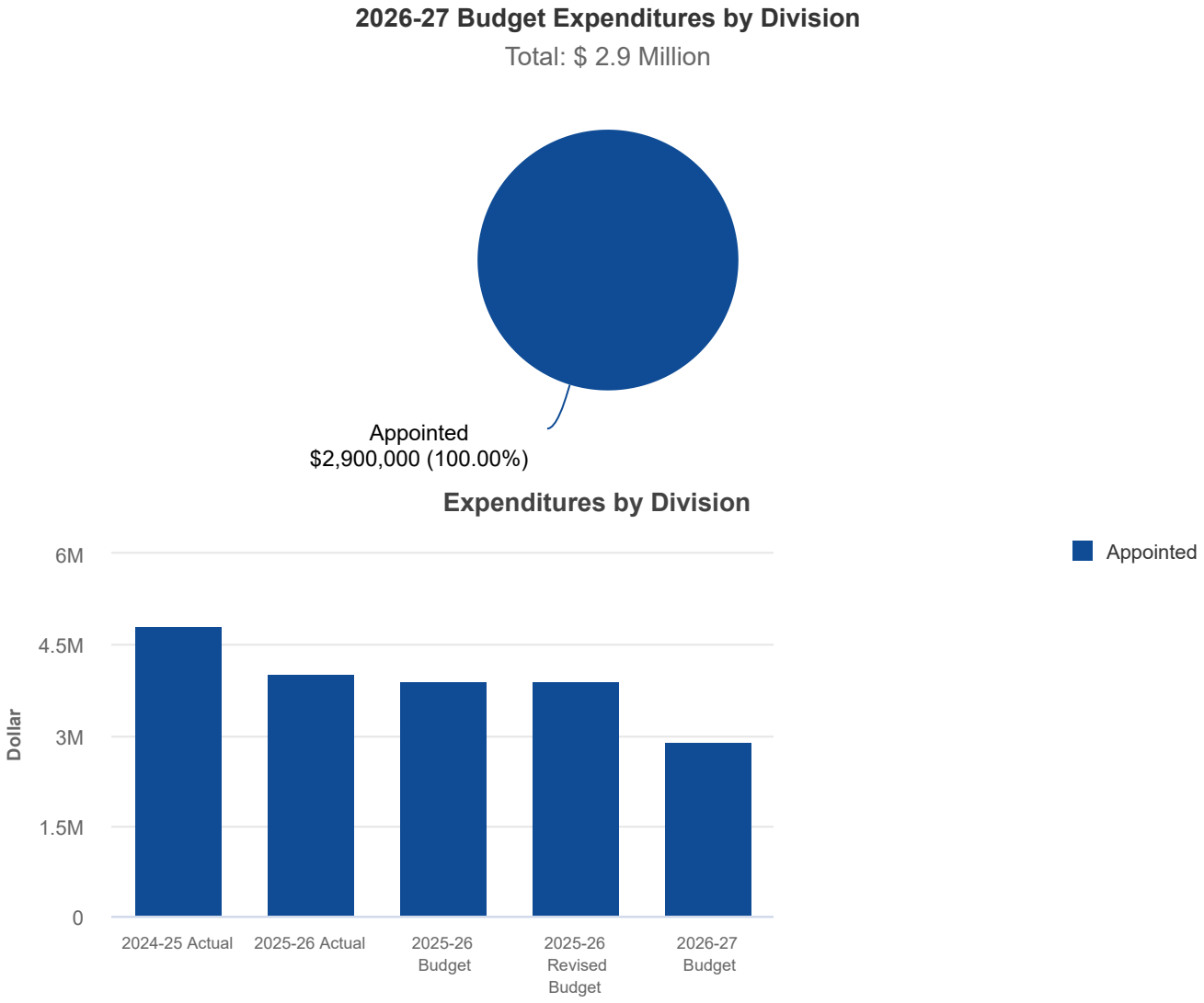
Expenditures by Fund

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Attorney's Office					
General Fund					
General Fund	$ 4,820,546	$ 4,012,003	$ 3,900,000	$ 3,900,000	$ 2,900,000
Total General Fund	**$ 4,820,546**	**$ 4,012,003**	**$ 3,900,000**	**$ 3,900,000**	**$ 2,900,000**
Total City Attorney's Office	**$ 4,820,546**	**$ 4,012,003**	**$ 3,900,000**	**$ 3,900,000**	**$ 2,900,000**



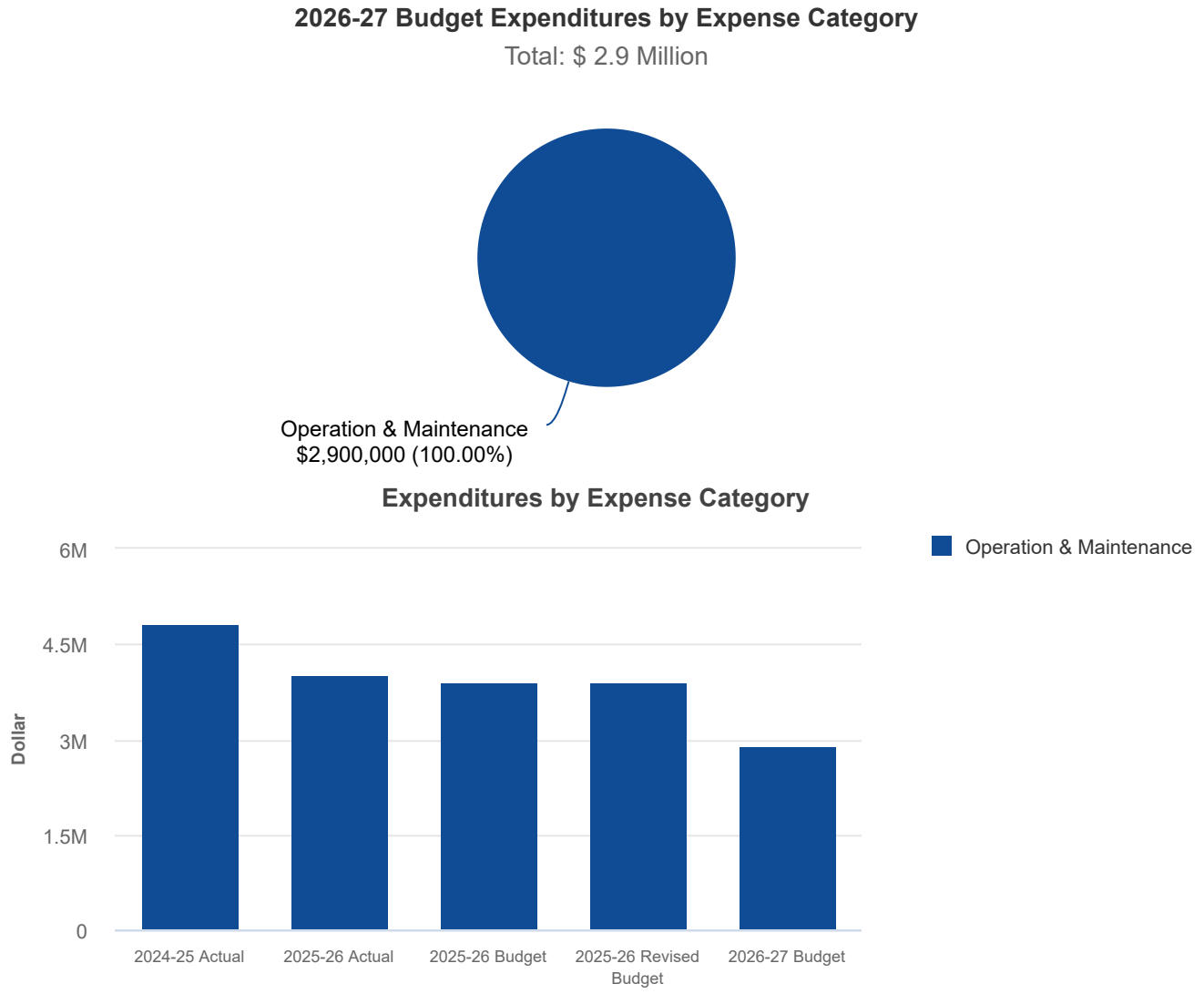
Expenditures by Division

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Attorney's Office					
Appointed	$ 4,820,546	$ 4,012,003	$ 3,900,000	$ 3,900,000	$ 2,900,000
Total City Attorney's Office	**$ 4,820,546**	**$ 4,012,003**	**$ 3,900,000**	**$ 3,900,000**	**$ 2,900,000**



Expenditures by Expense Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Attorney's Office					
Operation & Maintenance	$ 4,820,546	$ 4,012,003	$ 3,900,000	$ 3,900,000	$ 2,900,000
Total City Attorney's Office	**$ 4,820,546**	**$ 4,012,003**	**$ 3,900,000**	**$ 3,900,000**	**$ 2,900,000**



Expenditures by Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Attorney's Office					
Professional Services	$ -	$ -	$ -	$ -	$ 50,000
Legal	4,820,546	4,012,003	3,900,000	3,900,000	2,850,000
Total City Attorney's Office	**$ 4,820,546**	**$ 4,012,003**	**$ 3,900,000**	**$ 3,900,000**	**$ 2,900,000**

Performance Measures

City Council Priorities and Intiatives	Performance Measure	FY 2024-25 Year End Actual	FY 2025-26 Year End Actual	FY 2026-27 Projected	Annual Target
ED	staff training on lessons learned after each litigation case to avoid similar lawsuits in the future	0	4+ (including A&W attorney staff training)	4	4
ED	Litigation updates to City Council	2	4+ (including closed sessions and regular written updates to City Manager and Risk Manager)	4	4 (1 per quarter)
ED	one-on-one meetings with City Manager & City Council Members	over 10	20+	20	Increase communication with Council and city manager
ED	Active lawsuits	over 35	under 30	under 25	Reduce the number of active City lawsuits

City Clerk's Office



City Clerk's Office

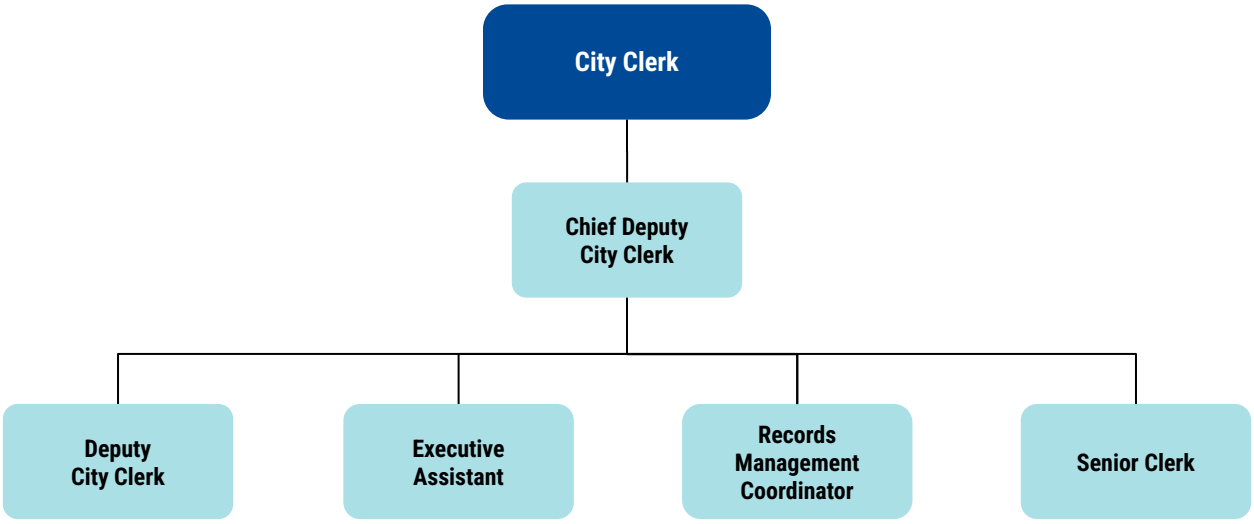
Mission Statement

The Mission of the City Clerk's Office is to uphold the integrity of Carson's democratic processes by promoting transparency, ensuring access to public information, preserving official records, and serving the community, City Council, and City staff with professionalism and integrity.

Overview Statement

The City Clerk's Office serves as a cornerstone of transparency, accessibility, accountability, and effective local governance for the City of Carson. Serving residents, the public, City staff, and the City Council, the Office provides a vital connection between the community and local government while ensuring that official City actions, records, and legislative processes are accurately maintained and accessible. The City Clerk serves as the City's elections authority and official custodian of records, responsible for maintaining and preserving the City's legislative history and official documents. The Office administers political reform and lobbyist registration filings, oversees the codification of ordinances, facilitates the acceptance and recording of legal instruments, and coordinates public records requests in accordance with the California Public Records Act. The City Clerk's Office also provides essential administrative and legislative support to the City Council, including the preparation and maintenance of official proceedings, ordinances, resolutions, and other records associated with Council actions. The Office helps ensure that legislative processes are conducted and documented in accordance with the Brown Act, the California Government Code, and other applicable requirements, supporting transparent and well-documented decision-making. Beyond its statutory and administrative responsibilities, the City Clerk's Office is committed to responsive and professional customer service. Under the leadership of Dr. Bradshaw, staff remain focused on providing timely information, maintaining accurate and accessible records, responding efficiently to public inquiries, and supporting the City Council and City departments. As Carson continues to grow and evolve, the Office remains committed to strengthening public access to government and maintaining the transparency, accuracy, and professionalism essential to public trust.

Organizational Chart



Fiscal Year 2025 - 2026 Accomplishments

- Successfully transitioned internal paper-based processes to centralized digital logs, improving records accessibility, operational efficiency, and staff collaboration.
- Implemented the NextRequest public records request platform, providing residents with a streamlined online system and searchable archive of prior requests and responses.
- Maintained a 100% on-time response rate for public records requests, reinforcing the City Clerk's Office commitment to responsive customer service, accountability, and public access to information.



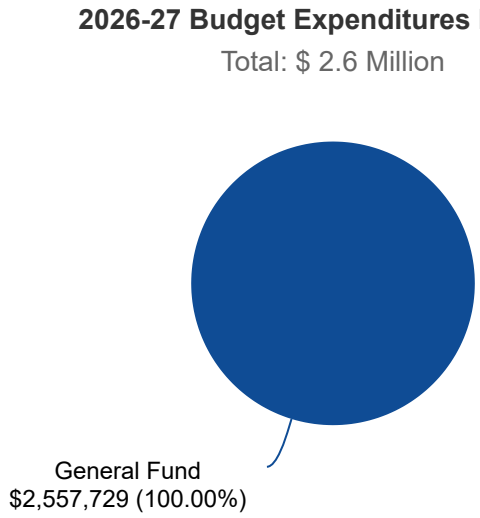
- Achieved a 100% compliance rate for the accurate and timely posting of City Council agendas, supporting transparency and informed public participation.

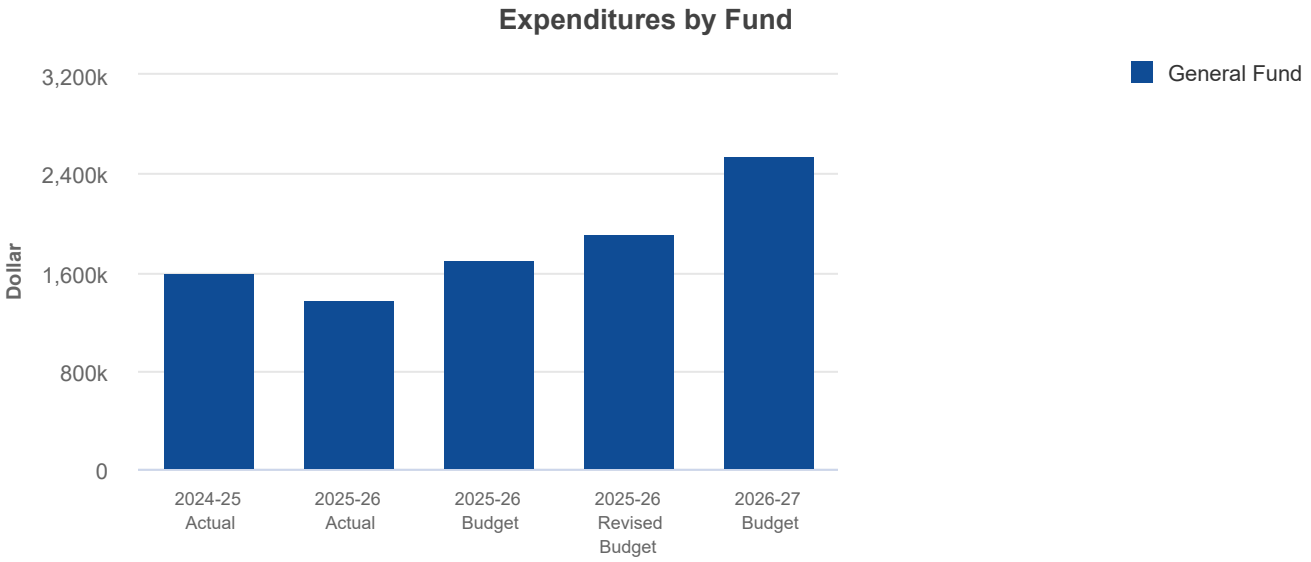
Fiscal Year 2026 - 2027 Goals

- Continue modernizing City Clerk operations by reducing paper-based processes, strengthening digital records retention and archival practices, and implementing technology that improves records accessibility, security, and retrieval.
- Expand the use of the NextRequest platform, increase access to online information and self-service resources, and improve public records workflows to provide more efficient and responsive access to City information.
- Maintain timely and accurate posting of City Council agendas, notices, and legislative documents while providing high-quality support to the City Council, commissions, and committees and ensuring compliance with applicable legal requirements.
- Provide timely and responsive service, improve communication and access to City Clerk resources, and expand community outreach and public education regarding civic participation, elections, and public records.

Expenditures by Fund

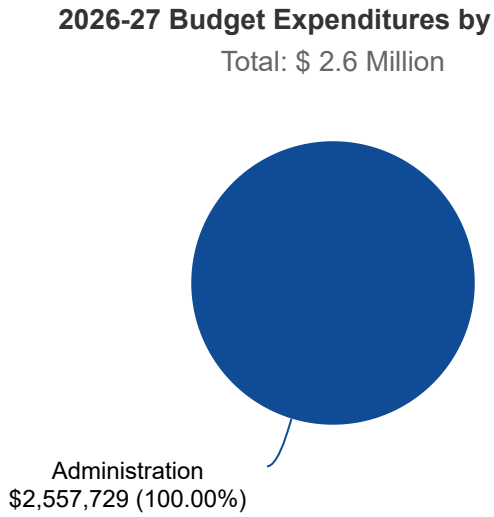
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Clerk's Office					
General Fund					
General Fund	$ 1,597,487	$ 1,374,592	$ 1,712,550	$ 1,912,550	$ 2,557,729
Total General Fund	**$ 1,597,487**	**$ 1,374,592**	**$ 1,712,550**	**$ 1,912,550**	**$ 2,557,729**
Total City Clerk's Office	**$ 1,597,487**	**$ 1,374,592**	**$ 1,712,550**	**$ 1,912,550**	**$ 2,557,729**

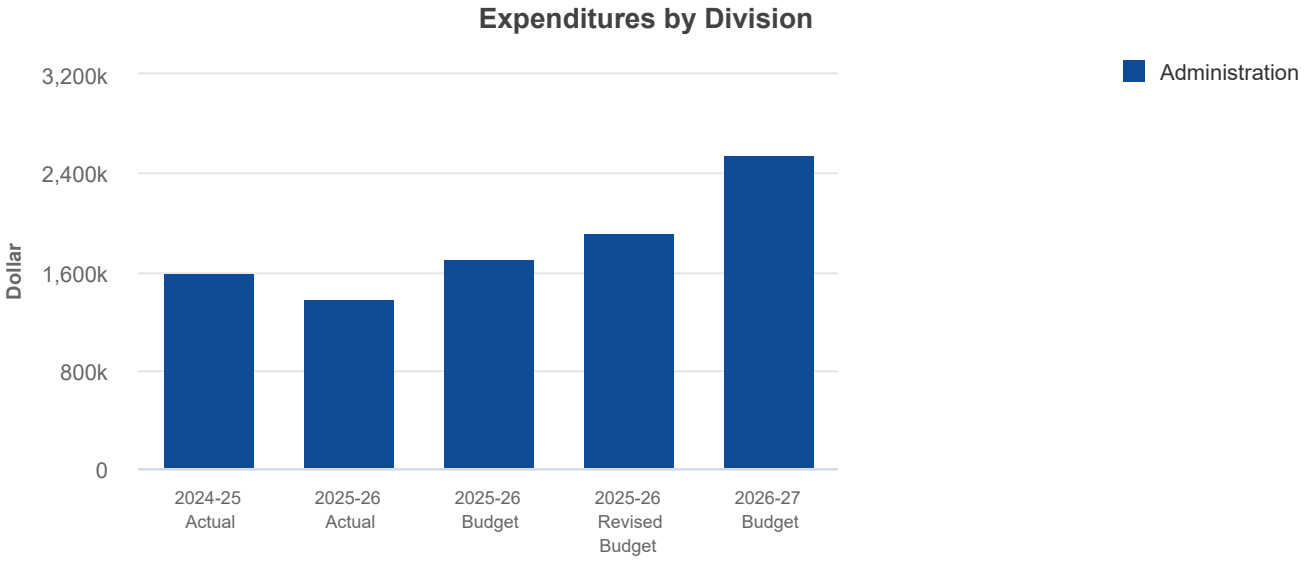




Expenditures by Division

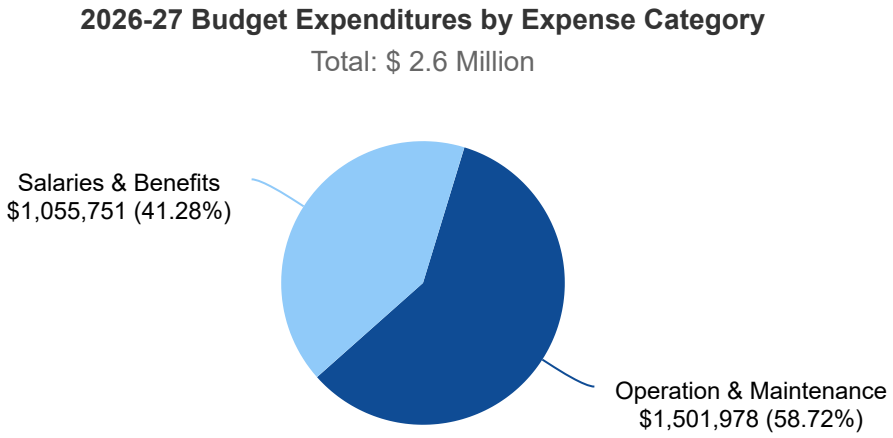
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Clerk's Office					
Administration	$ 1,597,487	$ 1,374,592	$ 1,712,550	$ 1,912,550	$ 2,557,729
Total City Clerk's Office	**$ 1,597,487**	**$ 1,374,592**	**$ 1,712,550**	**$ 1,912,550**	**$ 2,557,729**

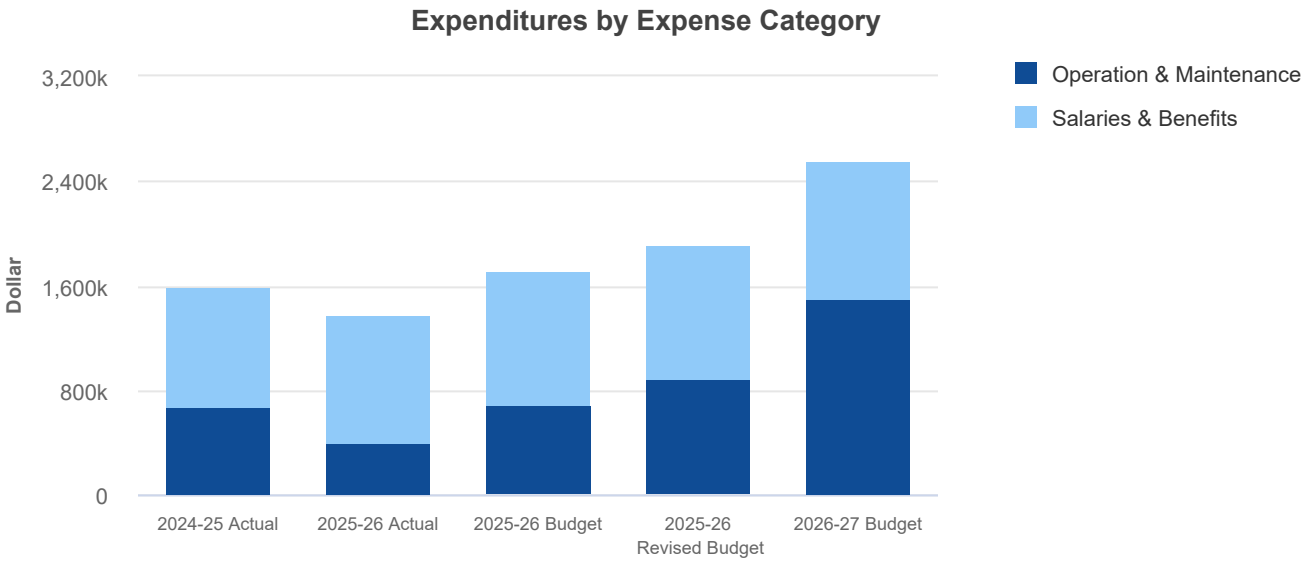




Expenditures by Expense Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Clerk's Office					
Operation & Maintenance	$ 679,790	$ 393,218	$ 689,100	$ 889,100	$ 1,501,978
Salaries & Benefits	917,697	981,374	1,023,450	1,023,450	1,055,751
Total City Clerk's Office	**$ 1,597,487**	**$ 1,374,592**	**$ 1,712,550**	**$ 1,912,550**	**$ 2,557,729**





Expenditures by Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Clerk's Office					
Full-Time Salaries	$ 674,659	$ 750,979	$ 767,062	$ 767,062	$ 796,326
Overtime	10,841	2,643	10,000	10,000	2,000
Temporary/Part-Time	21,772	-	-	-	-
Retirement	85,250	84,771	90,953	90,953	87,994
Medical & Associated Benefits	99,883	110,892	104,726	104,726	121,625
Dental Insurance	5,602	6,067	7,550	7,550	5,820
Group Life Insurance	507	617	672	672	533
Professional Development	2,700	5,179	3,000	3,000	2,900
Medicare	8,344	8,987	11,330	11,330	11,547
Deferred Compensation Match	1,743	3,671	13,404	13,404	12,800
Unused Medical-Deferred Comp	6,396	7,568	14,753	14,753	14,206
Professional Services	49,964	46,956	39,400	78,811	63,500
City Memberships	1,130	1,180	2,000	2,000	3,000
Materials & Supplies	4,934	5,056	10,000	10,000	5,000
Telephone	2,105	2,554	200	200	2,500
Auto Allowance/Mileage	6,710	6,639	1,000	1,000	6,600
Conference and Travel	9,135	3,945	2,000	2,000	10,000
Employee Uniform	-	-	-	-	2,400
Subscriptions & Publications	400	2,608	500	1,089	4,750
Election Related Activity	602,557	314,180	629,000	779,000	1,400,978
Postage	1,010	584	2,000	2,000	250
Training	1,845	9,516	3,000	13,000	3,000
Total City Clerk's Office	**$ 1,597,487**	**$ 1,374,592**	**$ 1,712,550**	**$ 1,912,550**	**$ 2,557,729**

Department Summary of Full Time Positions

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted
City Clerk's Office			
CHIEF DEPUTY CITY CLERK	1.00	1.00	1.00
CITY CLERK	1.00	1.00	1.00
DEPUTY CITY CLERK	1.00	1.00	1.00
EXECUTIVE ASSISTANT - CITY CLERK	1.00	1.00	1.00
RECORDS MANAGEMENT COORDINATOR	1.00	1.00	1.00
SENIOR CLERK	1.00	1.00	1.00
Total City Clerk's Office	**6.00**	**6.00**	**6.00**

Performance Measures

City Council Priorities and Intiatives	Performance Measure	FY 2024-25 Year End Actual	FY 2025-26 Year End Actual	FY 2026-27 Projected	Annual Target
QL	Number of Resolutions processed	137	139	143	-
QL	Number of Ordinances processed and codified	16 processed/15 codified	12	15	-
QL	Percent of Ordinances properly noticed	1	100	1	1
QL	Number of Council Agenda items processed and posted	709	960		-
QL	Percent of Agendas posted within required timeframe	1	1	1	1
QL	Percent of City Council meeting minutes prepared by the following 2 City Council meetings	1	1	1	1
QL	Number of Public Records Requests received	451	403	500	-
QL	Percent of Public Records Request responded within required timeframe	1	1	1	1
QL	Number of Subpoenas & Summons processed	13	19	25	-
QL	Number of Agreements and Contracts processed and tracked	201	233	250	-
QL	Number of Registered Voters	64425	65221	66000	Increase

City Treasurer's Office



City Treasurer's Office

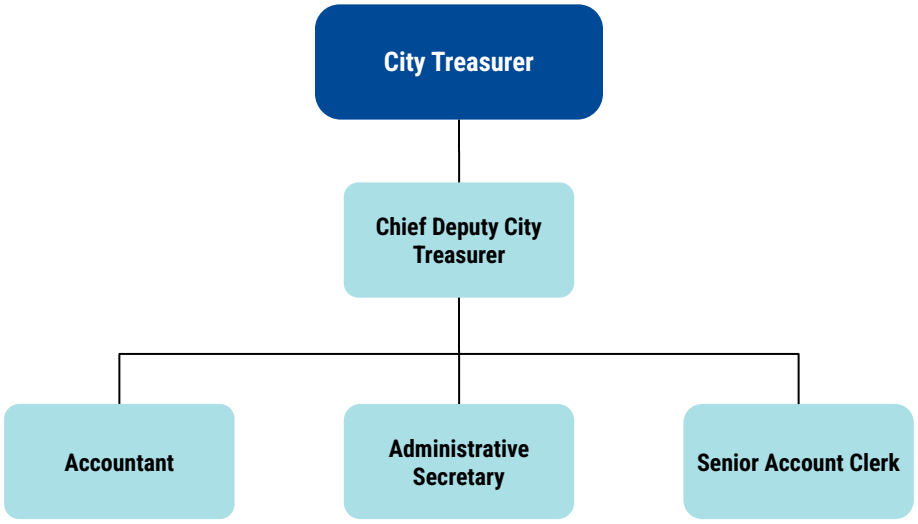
Mission Statement

The mission of the City Treasurer's Department is to safeguard and prudently manage the City's financial assets through sound investment practices, effective cash management, and strong internal controls.

Overview Statement

Core responsibilities include the administration and oversight of the City's investment portfolio, daily cash management and forecasting, banking relationships, merchant card processing services, debt-related cash administration, and treasury operations. The department continuously monitors cash balances to ensure sufficient liquidity for payroll, vendor payments, debt service obligations, capital projects, and other operating expenditures. The Treasury also prepares the City's Monthly Investment and Cash Report, providing the City Council and the public with an overview of the City's investment portfolio, cash position, investment earnings, portfolio performance, and compliance with statutory investment requirements. In addition, the Treasury administers the City's banking and merchant services contracts, oversees cash receipting and deposit procedures, coordinates electronic payment processing, and maintains strong internal controls to safeguard public assets and reduce financial risk. During Fiscal Year 2025-2026, the City Treasurer's Department continued to strengthen the City's financial position through disciplined cash and investment management practices emphasizing the principles of safety, liquidity, and yield, in that order of priority. Despite changing economic conditions and fluctuations in interest rates, the department maintained a diversified investment portfolio, preserved the security of public funds, ensured sufficient liquidity to meet operational requirements, and maximized investment earnings within the constraints of state law and the City's Investment Policy. Through prudent fiscal stewardship, effective internal controls, and a commitment to transparency and accountability, the Treasury continued to support the City's long-term financial stability and responsible management of taxpayer resources.

Organizational Chart



Fiscal Year 2025 - 2026 Accomplishments

- Successfully managed the City's investment portfolio in accordance with California Government Code and the City's Investment Policy while preserving principal and maintaining adequate liquidity.
- Supported the City's annual external financial audit by providing documentation, investment schedules, and treasury records.
- Monitored daily cash flow to ensure sufficient funds were available to meet the City's operational and capital expenditure requirements.
- Continued to maximize investment earnings within the constraints of a conservative investment strategy focused on preserving public funds.



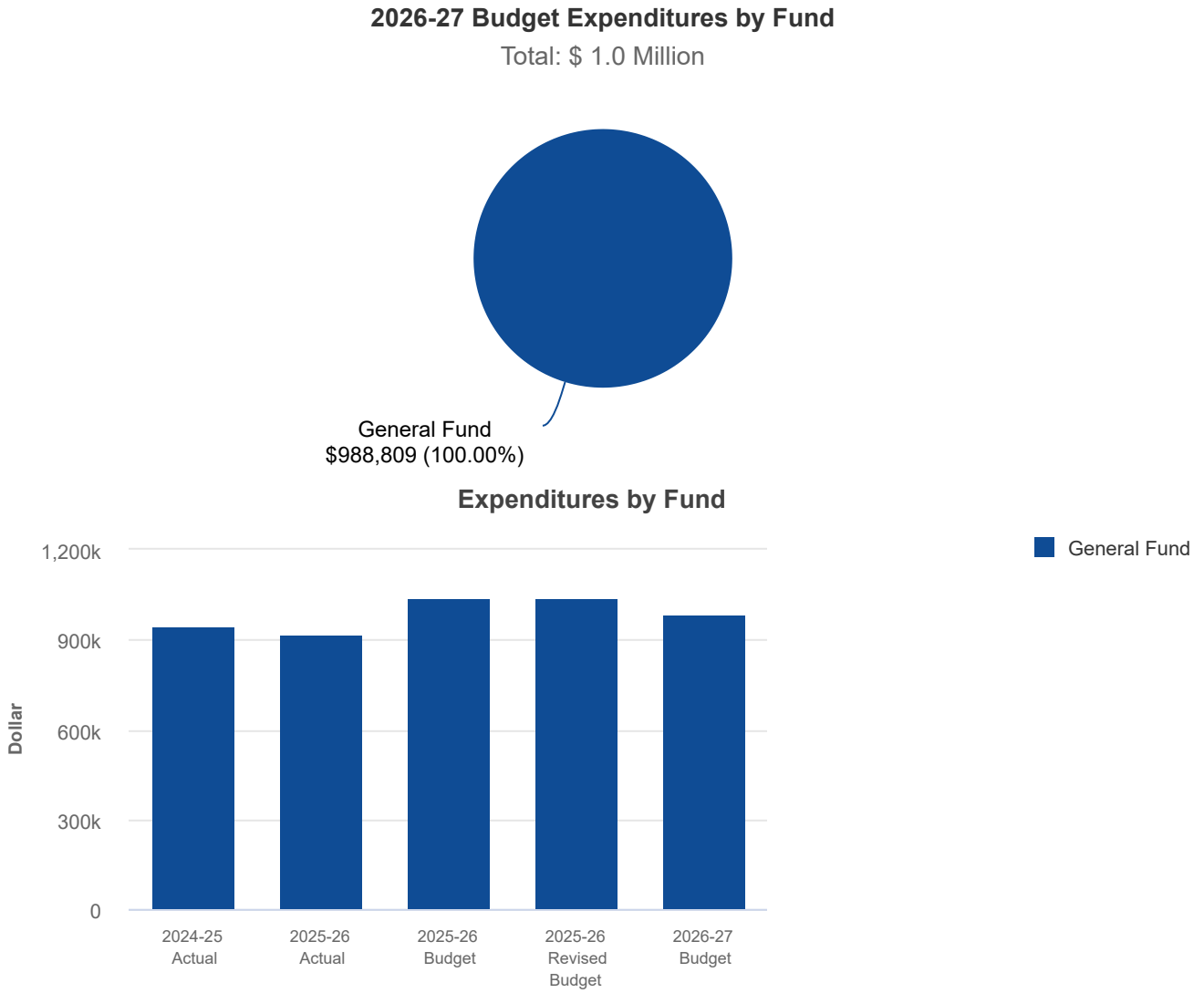
- Prepared monthly Investment and Cash Reports to the City Council, providing transparent reporting on investment performance, cash balances, and portfolio composition.

Fiscal Year 2026 - 2027 Goals

- Continue to maximize investment earnings while maintaining the primary objectives of safety, liquidity, and compliance with the City of Carson Investment Policy and California Government Code.
- Increase operational efficiency through the use of technology and automation.
- Provide timely, accurate, and meaningful financial information to the public.
- Implement continuous process improvements and staff training to ensure compliance with evolving regulatory requirements, industry best practices, and emerging treasury technologies.

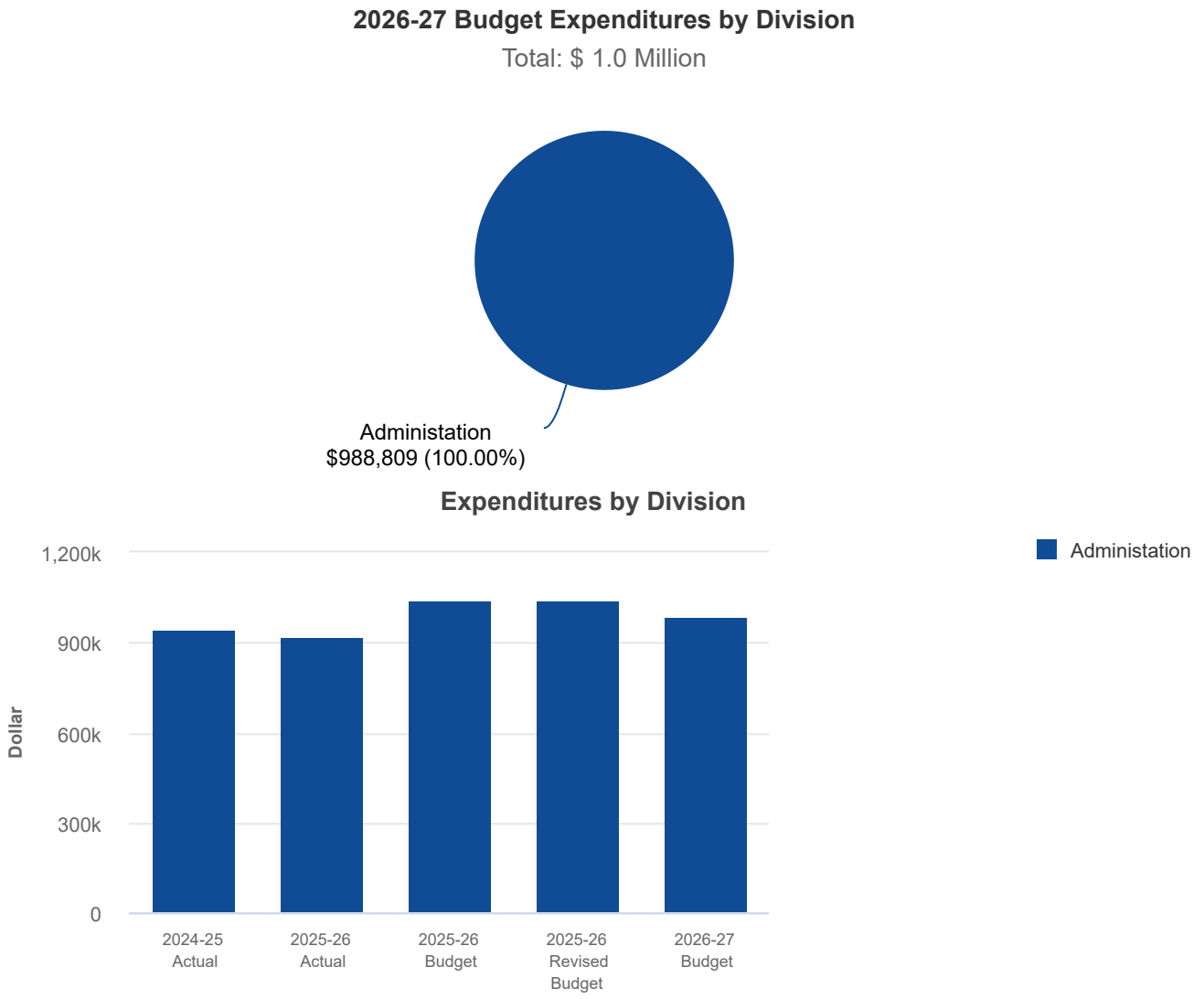
Expenditures by Fund

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Treasurer's Office					
General Fund					
General Fund	$ 943,243	$ 917,031	$ 1,040,083	$ 1,040,083	$ 988,809
Total General Fund	**$ 943,243**	**$ 917,031**	**$ 1,040,083**	**$ 1,040,083**	**$ 988,809**
Total City Treasurer's Office	**$ 943,243**	**$ 917,031**	**$ 1,040,083**	**$ 1,040,083**	**$ 988,809**



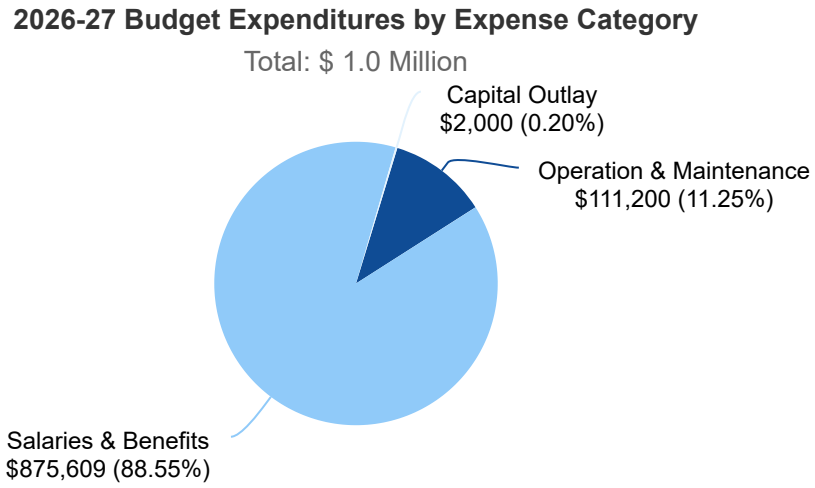
Expenditures by Division

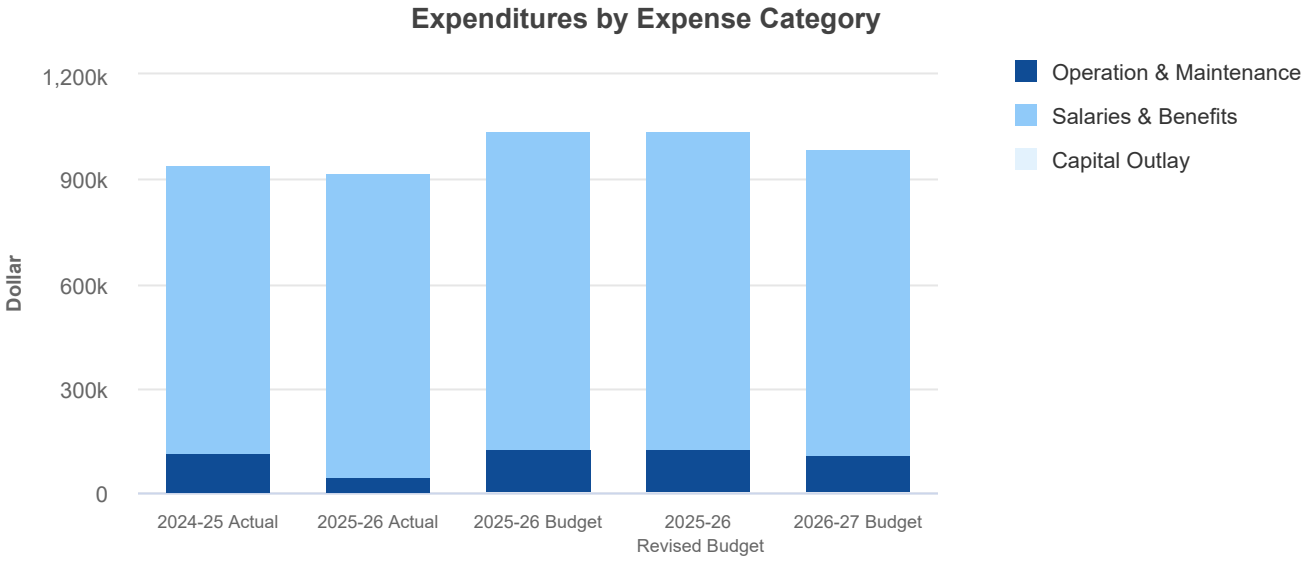
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Treasurer's Office					
Administation	$ 943,243	$ 917,031	$ 1,040,083	$ 1,040,083	$ 988,809
Total City Treasurer's Office	**$ 943,243**	**$ 917,031**	**$ 1,040,083**	**$ 1,040,083**	**$ 988,809**



Expenditures by Expense Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Treasurer's Office					
Operation & Maintenance	$ 114,060	$ 48,743	$ 128,671	$ 128,671	$ 111,200
Salaries & Benefits	829,183	868,288	911,412	911,412	875,609
Capital Outlay	-	-	-	-	2,000
Total City Treasurer's Office	**$ 943,243**	**$ 917,031**	**$ 1,040,083**	**$ 1,040,083**	**$ 988,809**





Expenditures by Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Treasurer's Office					
Full-Time Salaries	$ 598,897	$ 633,334	$ 642,054	$ 642,054	$ 653,440
Overtime	18	-	3,000	3,000	-
Retirement	72,473	70,392	74,735	74,735	72,205
Medical & Associated Benefits	119,442	134,441	146,727	146,727	121,625
Dental Insurance	5,553	5,123	6,292	6,292	5,820
Group Life Insurance	1,014	1,586	576	576	444
Professional Development	2,000	3,571	3,000	3,000	2,000
Medicare	9,139	9,510	9,309	9,309	9,475
Deferred Compensation Match	4,379	9,775	11,784	11,784	10,600
Unused Medical-Deferred Comp	16,268	556	13,935	13,935	-
Professional Services	-	-	1,285	785	1,200
City Memberships	-	249	-	-	500
Materials & Supplies	2,683	3,647	5,000	5,000	4,000
Telephone	1,973	1,779	2,736	2,736	2,200
Auto Allowance/Mileage	6,639	6,639	6,800	6,800	6,600
Conference and Travel	5,192	5,805	-	-	7,000
Subscriptions & Publications	-	491	-	500	-
CPU Hardware and Software	6,286	5,820	4,100	5,820	1,000
Postage	150	111	-	-	-
Training	499	-	5,000	3,280	2,500
Bank Service Charge Fees	90,638	24,202	100,000	100,000	85,000
Maintenance & Repairs	-	-	3,750	3,750	1,200
Furniture & Fixtures	-	-	-	-	2,000
Total City Treasurer's Office	**$ 943,243**	**$ 917,031**	**$ 1,040,083**	**$ 1,040,083**	**$ 988,809**

Department Summary of Full Time Positions

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted
City Treasurer's Office			
ACCOUNTANT	1.00	1.00	1.00
ADMINISTRATIVE SECRETARY	1.00	1.00	1.00
CHIEF DEPUTY CITY TREASURER	1.00	1.00	1.00
CITY TREASURER	1.00	1.00	1.00
SENIOR ACCOUNT CLERK	1.00	1.00	1.00
Total City Treasurer's Office	**5.00**	**5.00**	**5.00**

Performance Measures

City Council Priorities and Intiatives	Performance Measure	FY 2024-25 Year End Actual	FY 2025-26 Year End Actual	FY 2026-27 Projected	Annual Target
ED	Monthly Investment Reports submitted within the required timeframe	100%	100%	100%	100%
ED	Compliance with State & City Investment Policy requirements	100%	100%	100%	100%
ED	Average Monthly Portfolio Yield	3.13%	3.11%	3.80%	U.S. Treasury is the portfolio benchmark
ED	Annual investment policy approval by City Council	1	1	1	1
ED	Number of Public Treasurer Reports available annually	12	12	12	12
ED	Percent of Debt Service Payments made on time	100%	100%	100%	100%

City Manager's Office



City Manager's Office

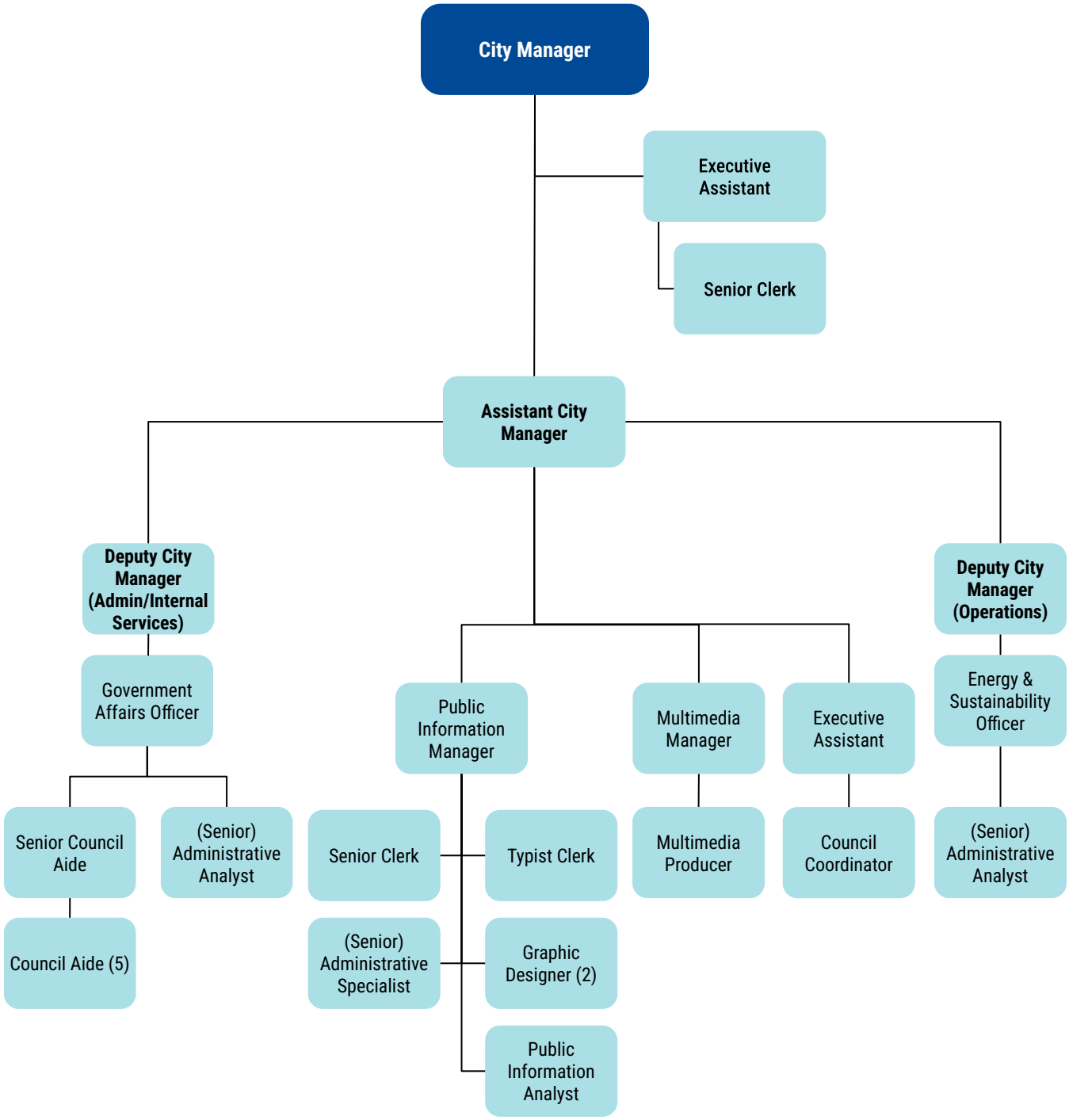
Mission Statement

The mission of the City Manager's Office is to ensure effective governance, promote and protect the City of Carson, and enhance the quality of life for residents by implementing City Council priorities, delivering clear, accessible, and transparent information, and advancing clean energy and sustainable practices.

Overview Statement

The City Manager's Office is comprised of the Administration, Multimedia, Public Information, and Energy & Sustainability Divisions, which work together to ensure effective governance, promote and protect the City of Carson, and enhance the quality of life for residents. The Office provides executive leadership and administrative oversight for the City, supporting the implementation of City Council priorities and the effective management of City operations. Operating under a Council-Manager form of government, the City Manager is appointed by the City Council and is responsible for directing City departments, managing capital and operating budgets, and coordinating City Council agendas. The Administration Division leads the implementation of City Council priorities, oversees government affairs and strategic initiatives, and coordinates executive operations. The Multimedia Division ensures City information is accessible, engaging, and reflective of the community, enhancing transparency and public awareness. The Public Information Division delivers timely and accurate communication about City programs, services, and initiatives to keep residents informed and connected. The Energy & Sustainability Division advances clean energy, resilience, and environmental initiatives that support Carson's long-term sustainability goals. Together, these divisions work collaboratively to advance City Council priorities, strengthen organizational effectiveness, and deliver responsive, high-quality services to the Carson community.

Organizational Chart



Administration - Division Overview



The City Manager Administration Division serves as the central executive branch of City government, responsible for implementing City Council policies, overseeing day-to-day municipal operations, coordinating government affairs, and ensuring the City's interests and the needs of the community are represented in Sacramento and Washington, D.C. The Division also provides project development and policy implementation support across all City departments, including preparations for Carson's role as a Venue City for the 2028 Olympic and Paralympic Games. Within the Division, City Council Aides support the Mayor and City Council Members by attending meetings and community events and by facilitating effective relationships with businesses and constituents.

Fiscal Year 2025 - 2026 Accomplishments

- Secured $2.25 million in legislative earmark funding through coordinated government affairs efforts and strengthened partnerships with regional, state, and federal agencies.
- Managed the City's grant program, resulting in multiple grant awards and additional applications in progress to advance City Council priorities.
- Expanded collaboration with California State University, Dominguez Hills, including the continued success of the Carson Small Business Growth Academy.
- Led the development and adoption of the City's 2028 Olympic and Paralympic Games Strategic Plan, establishing governance structures and planning committees to prepare Carson's role as a Venue City.

Fiscal Year 2026 - 2027 Goals

- Maximize external funding opportunities by advancing the City's grant strategy and government affairs program.
- Continue implementation of the 2028 Olympic and Paralympic Games Strategic Plan, including citywide coordination with internal departments and external partners.
- Advance strategic initiatives that promote economic development, activate vacant land, enhance community beautification, and generate long-term fiscal benefits.
- Strengthen partnerships with California State University, Dominguez Hills to support workforce development, economic mobility, and small business growth.

Energy and Sustainability - Division Overview



The Energy & Sustainability team leads initiatives that reduce emissions, improve air quality, and strengthen City resilience while keeping affordability a priority. Current efforts include updating the Climate Action Plan, expanding public EV charging, improving street lighting and building standards, advancing a City microgrid for critical facilities, and supporting cleaner municipal operations. The team is also pursuing grants to electrify the City fleet, expand access to clean-energy programs and rebates, and works with the Environmental Commission and community partners to ensure initiatives reflect local priorities. In addition, six privately developed rooftop solar projects totaling approximately 6.74 MW—including two Community Solar projects sponsored by the City—will increase access to locally generated renewable energy. The department has earned regional recognition for sustainability leadership and continues to engage residents through workshops, community events, and educational programs while tracking progress on key initiatives and exploring ways to expand the City's tree canopy to reduce heat and improve neighborhood livability.

Fiscal Year 2025 - 2026 Accomplishments

- Earned multiple regional and statewide awards recognizing Carson's leadership in electric vehicle (EV) infrastructure and sustainability, including the deployment of more than 150 public EV charging ports, adoption of a Citywide EV parking ordinance, expansion of community EV programs, and continued electrification of the City's fleet.
- Launched the EV Charging Wallet Pilot Program to help offset resident charging cost that's fully grant funded.
- Honors included recognition from the New Motor Vehicle Board for Zero Emission Vehicle (ZEV) readiness, the South Bay Cities Council of Governments for energy and sustainability leadership, and the Advanced Clean Transportation Expo with the Leading Public Fleet Award for fleet modernization.
- Supported implementation of community solar projects through Clean Power Alliance Power Share program, delivering discounted renewable energy to income-qualified residents.

Fiscal Year 2026 - 2027 Goals

- Launch the Residential Electric Lawn and Garden Equipment Rebate Program.
- Advance development of Building Performance Standards and Reach Codes for new and existing buildings.
- Establish the Carson Street Lighting District and transition administration.
- Adopt an updated, CEQA-compliant Climate Action Plan.
- Support ongoing compliance with SB 1383 and advance related clean energy, waste reduction, and sustainability initiatives.

Multimedia - Division Overview

The Multimedia Division serves as the City's internal creative agency, responsible for managing all aspects of video production, digital broadcasting, and visual branding. By leveraging modern technology and creative strategy, the department bridges the gap between City Hall and residents, ensuring that vital information is accessible, engaging, and reflective of the community's diverse voice.



Fiscal Year 2025 - 2026 Accomplishments

- Successfully launched the city's first centralized Multimedia Division.
- Achieved record digital growth with high-impact content production.
- Reaching 10,000 followers on Instagram, launched and grew TikTok to 1,000 and growing followers
- Produced a "City is Hiring" recruitment Reel that garnered 173,500+ views, directly supporting City staffing goals and became the top-shared post for the quarter.
- Produced a Small Business highlight reel which generated 29,200+ views, having the highest comment participation
- Launched a "Multimedia Launch Video" campaign reaching over 18K accounts.
- Increased production of promotional, informational, and event videos content.
- Enhanced social media storytelling through short-form video content.
- Improved coverage of City meetings, events, and community programs.
- Began development of new original programming concepts.
- Positioned the City for expanded regional and national visibility.

Fiscal Year 2026 - 2027 Goals

- Produce original Carson programming for Spectrum channel 35.
- Strengthen and grow viewership of Carson TV Channel 35 through cross-platform promotion.
- Increase on-location event coverage for City of Carson content.
- Expand live streaming and on-demand viewing for City of Carson programs and channels.
- Formalize multimedia partnerships with California State University, Dominguez Hills.

Public Information Office - Division Overview

The PIO Division manages all facets of the City's communication, branding, and media relations. PIO is supported by seven full-time staff members skilled in design, media, writing, outreach, and administration. It serves as a critical link between the City Council, departments, media, and the community. Key functions include content creation, public messaging, marketing, and design. The division oversees the Carson Magazine, digital marquees, flyers, citywide alerts, and other promotional/ marketing collaterals, while approving the use of City logos and templates to maintain brand cohesion. PIO collaborates with the City Manager's Office to support all departments with professional materials and campaigns. It also administers the Public Relations Commission and the Carson Sister Cities Association (CSCA).



Fiscal Year 2025 - 2026 Accomplishments

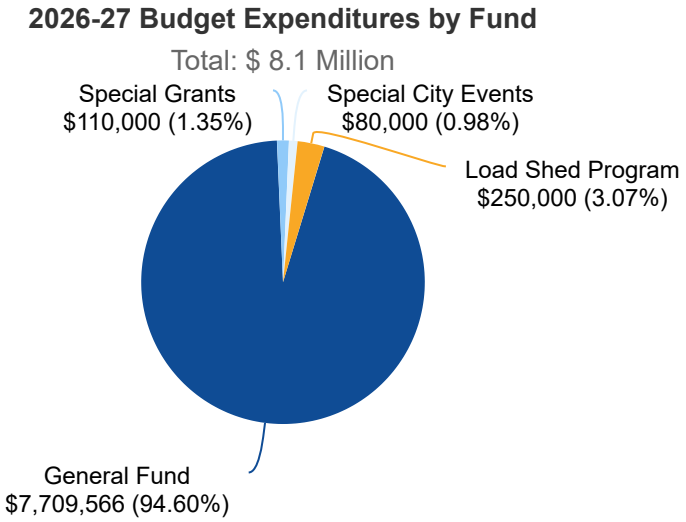
- Completed citywide implementation of the City's Branding Guide, establishing a consistent and unified visual identity across all municipal departments.
- Published four editions of Carson Magazine to inform and engage residents on City programs, services, and initiatives.
- Supported citywide outreach through the design and production of marketing materials for major initiatives, including early promotional campaigns for the 2026 FIFA World Cup and LA28 Olympic and Paralympic Games.
- Enhanced Accessibility: Improved accessibility standards across all digital and print platforms, ensuring ADA compliance.

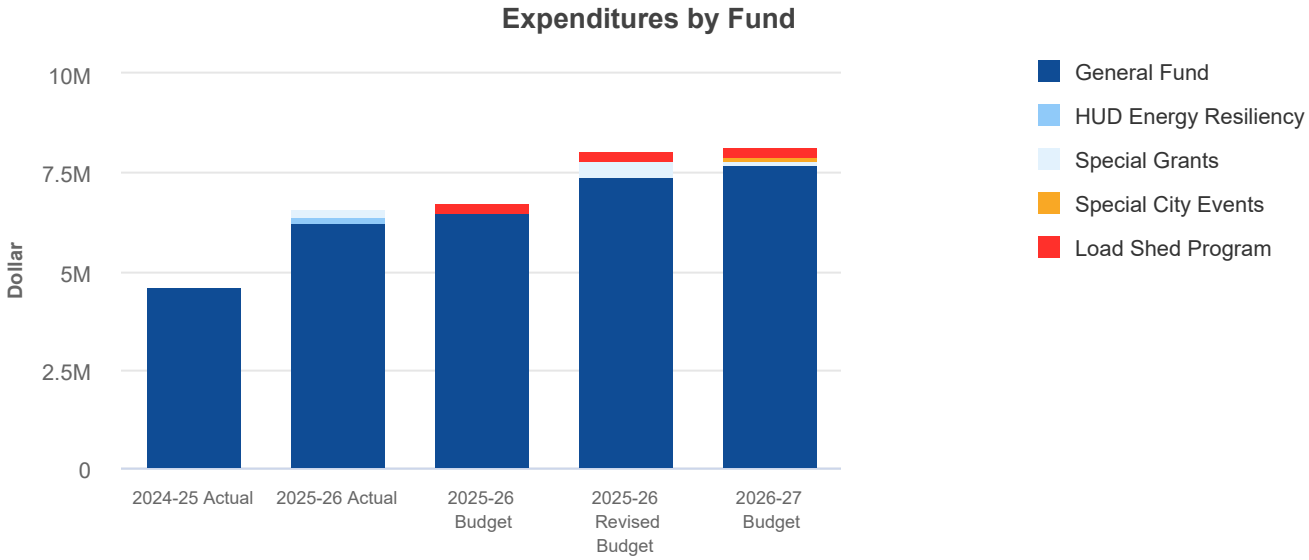
Fiscal Year 2026 - 2027 Goals

- Continue publishing four quarterly editions of Carson Magazine to strengthen community engagement and public awareness.
- Support citywide beautification, public safety, and major event initiatives through coordinated branding, marketing, and public outreach.
- Expand strategic communications through resident stories, local business spotlights, and increased regional and national media coverage of Carson's initiatives.

Expenditures by Fund

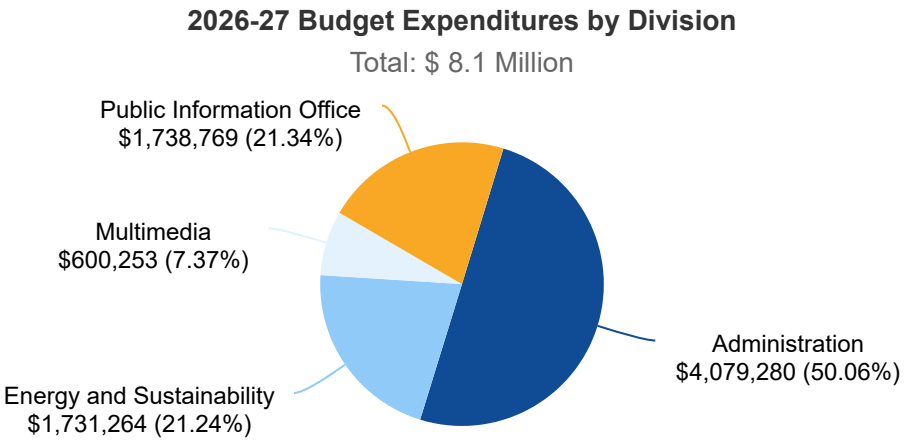
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Manager's Office					
General Fund					
General Fund	$ 4,607,601	$ 6,267,698	$ 6,518,130	$ 7,406,805	$ 7,709,566
Total General Fund	**$ 4,607,601**	**$ 6,267,698**	**$ 6,518,130**	**$ 7,406,805**	**$ 7,709,566**
Special Revenue Funds					
HUD Energy Resiliency	-	150,080	-	-	-
Special Grants	-	191,115	-	405,000	110,000
Special City Events	-	-	-	-	80,000
Load Shed Program	-	-	250,000	250,000	250,000
Total Special Revenue Funds	**-**	**341,195**	**250,000**	**655,000**	**440,000**
Total City Manager's Office	**$ 4,607,601**	**$ 6,608,893**	**$ 6,768,130**	**$ 8,061,805**	**$ 8,149,566**

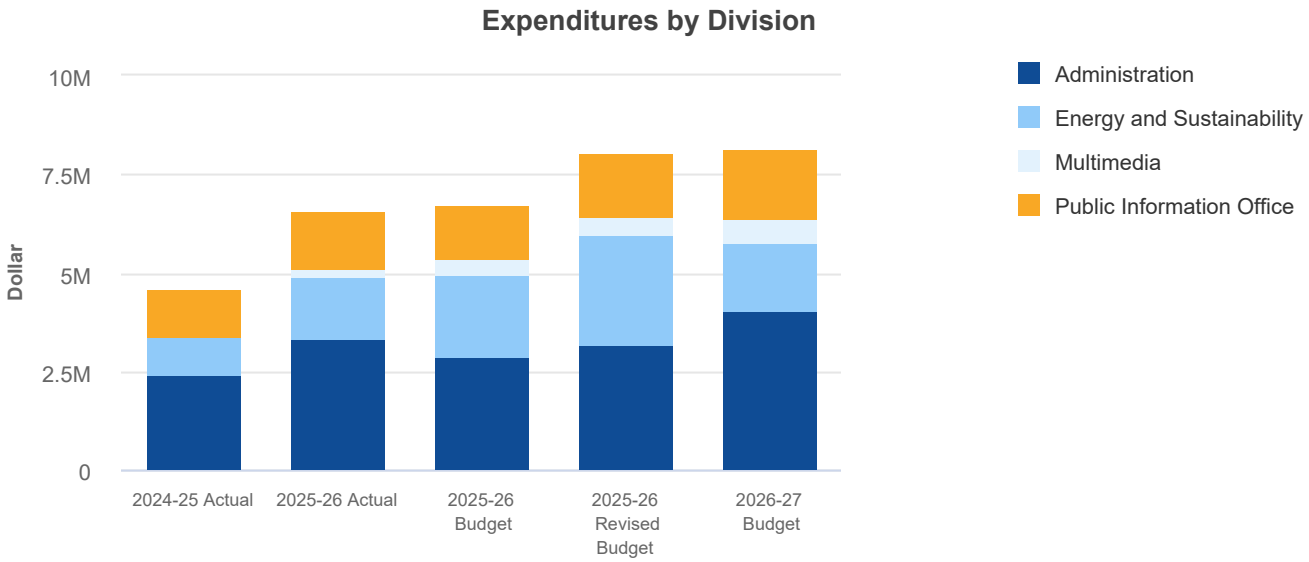




Expenditures by Division

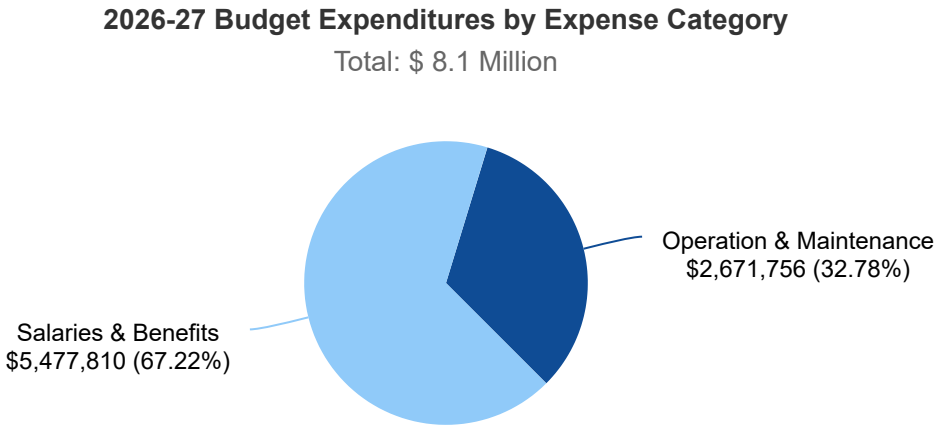
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Manager's Office					
Administration	$ 2,420,787	$ 3,357,133	$ 2,915,407	$ 3,186,332	$ 4,079,280
Energy and Sustainability	986,766	1,546,968	2,046,683	2,828,433	1,731,264
Multimedia	-	228,254	428,629	428,629	600,253
Public Information Office	1,200,048	1,476,538	1,377,411	1,618,411	1,738,769
Total City Manager's Office	**$ 4,607,601**	**$ 6,608,893**	**$ 6,768,130**	**$ 8,061,805**	**$ 8,149,566**

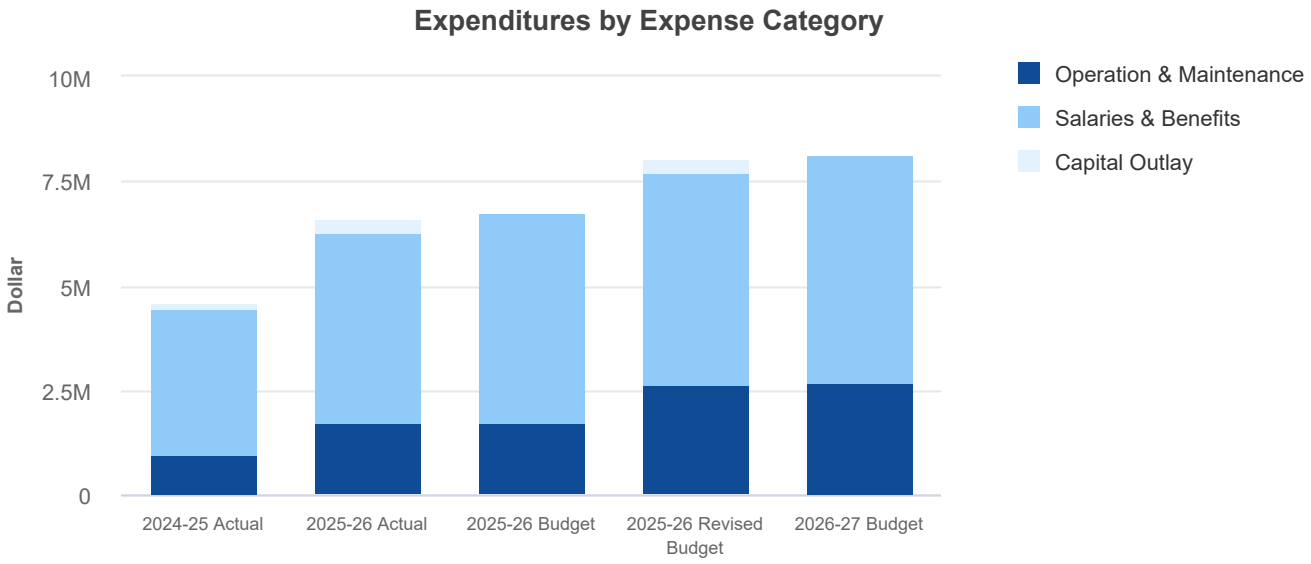




Expenditures by Expense Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Manager's Office					
Operation & Maintenance	$933,210	$1,703,527	$1,729,318	$2,647,993	$2,671,756
Salaries & Benefits	3,504,538	4,568,149	5,038,812	5,038,812	5,477,810
Capital Outlay	169,853	337,217	-	375,000	-
Total City Manager's Office	**$4,607,601**	**$6,608,893**	**$6,768,130**	**$8,061,805**	**$8,149,566**





Expenditures by Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
City Manager's Office					
Full-Time Salaries	$ 2,576,184	$ 3,396,120	$ 3,610,997	$ 3,610,997	$ 4,088,569
Overtime	17,232	489	6,000	6,000	1,500
Temporary/Part-Time	160,010	175,271	310,111	310,111	103,000
Retirement	305,569	374,133	420,317	420,317	451,786
Medical & Associated Benefits	329,234	452,941	522,703	522,703	628,801
Dental Insurance	18,972	21,624	31,382	31,382	30,089
Group Life Insurance	3,390	8,227	2,677	2,677	2,385
Professional Development	6,902	18,221	9,400	9,400	11,815
Medicare	41,043	53,294	52,360	52,360	59,284
Deferred Compensation Match	8,068	52,170	43,359	43,359	86,375
Unused Medical-Deferred Comp	37,934	15,659	29,506	29,506	14,206
Professional Services	759,864	1,275,104	1,227,508	2,010,233	1,937,495
City Memberships	3,358	12,921	7,540	9,340	27,615
Advertising	7,874	12,464	150,000	13,342	6,000
Materials & Supplies	60,559	205,247	113,000	385,929	245,000
Telephone	5,102	7,509	6,295	6,595	8,842
Auto Allowance/Mileage	19,271	33,541	24,000	16,643	38,500
Conference and Travel	49,966	66,561	53,000	90,200	89,000
Employee Uniform	-	-	-	-	4,500
Subscriptions & Publications	6,724	17,635	51,200	22,194	52,424
CPU Hardware and Software	-	2,094	1,000	3,500	6,700
Liability Insurance	-	138	-	200	-
Postage	1,826	48,866	52,000	48,692	50,000
Training	400	2,092	12,780	2,480	12,780
Stipend	18,266	16,250	30,995	18,645	17,900
Maintenance & Repairs	-	3,105	-	20,000	150,000
Electric Vehicle Charging Fee	-	-	-	-	25,000
Vehicles/Rolling Inventory	-	337,217	-	375,000	-
Furniture & Fixtures	169,853	-	-	-	-
Total City Manager's Office	**$ 4,607,601**	**$ 6,608,893**	**$ 6,768,130**	**$ 8,061,805**	**$ 8,149,566**

Department Summary of Full Time Positions

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted
City Manager's Office			
ASSISTANT CITY MANAGER[8]	2.00	2.00	1.00
ASSISTANT TO THE CITY MANAGER[1]	1.00	1.00	-
CITY MANAGER	1.00	1.00	1.00
COUNCIL AIDE	5.00	5.00	5.00
COUNCIL OFFICE COORDINATOR	-	1.00	1.00
DEPUTY CITY MANAGER[2]	1.00	1.00	2.00
ENERGY & SUSTAINABILITY OFFICER[3]	-	1.00	1.00
EXECUTIVE ASSISTANT - CITY COUNCIL	-	1.00	1.00
EXECUTIVE ASSISTANT - CITY MANAGER'S OFFICE	1.00	1.00	1.00
GOVERNMENT AFFAIR'S OFFICER	-	-	1.00
GRAPHIC DESIGNER[4,9]	1.00	1.00	2.00
HOUSING ANALYST[6]	1.00	1.00	-
HOUSING AND HOMELESS COORDINATOR[11]	1.00	1.00	-
HOUSING SPECIALIST[6]	2.00	2.00	-
MULTIMEDIA MANAGER[5]	-	1.00	1.00
MULTIMEDIA PRODUCER[5]	-	1.00	1.00
PUBLIC INFORMATION ANALYST[4]	1.00	1.00	1.00
PUBLIC INFORMATION MANAGER[4]	1.00	1.00	1.00
RISK MANAGEMENT ANALYST[7]	1.00	1.00	-
RISK MANAGEMENT SPECIALIST[7]	1.00	1.00	-
RISK MANAGER7	1.00	1.00	-
(SENIOR) ADMINISTRATIVE ANALYST3,12	-	1.00	2.00
(SENIOR) ADMINISTRATIVE SPECIALIST4	1.00	1.00	1.00
SENIOR CLERK[4,6]	1.00	3.00	2.00
SENIOR COUNCIL AIDE	1.00	1.00	1.00
SENIOR RISK MANAGEMENT ANALYST	1.00	1.00	-
SUSTAINABILITY MANAGER	1.00	-	-
TYPIST CLERK10	-	-	1.00
Total City Manager's Office	**26.00**	**33.00**	**27.00**

Notes:

(1) - Reclassed 1 Assistant to the City Manager to 1 Government Affairs Officer

(2) - Added 1 Deputy City Manager

(3) - Received the Energy and Sustainability division from the dissolved Innovation and Sustainability department (position history included in new department for comparability)

(4) - Received the Public Information Office from the dissolved Innovation and Sustainability department (position history included in new department for comparability)

(5) - Received the Multimedia division from the dissolved Innovation and Sustainability department (position history included in new department for comparability)

(6) - Moved the Housing division to the Community & Economic Development department

(7) - Moved the Risk Management division to the Human Resources & Risk Management department

(8) - Moved 1 Assistant to the City Manager to the Carson Reclamation Authority

(9) - Reclassed 1 part-time Graphic Designer to 1 full-time Graphic Designer

(10) - Reclassed 1 part-time Administrative Intern III to 1 full-time Typist Clerk I

(11) - Moved 1 Housing and Homeless Coordinator to the Public Safety and Emergency Management Department

(12) - Added 1 Administrative Analyst

Performance Measures

City Council Priorities and Intiatives	Performance Measure	FY 2024-25 Year End Actual	FY 2025-26 Year End Actual	FY 2026-27 Projected	Annual Target
QL + ED	Number of Awards Earned for the Department	2	3	1	1
I	Number of Energy Efficiency Projects Completed (HVAC, Water Heating, LED, Gas, Water Improvments, etc.)	6	1	2	2
I	Number of EV Charging Projects Completed	11	3	2	2
I	EV Charging Equipment Uptime	NA	100%	97%	97%
I	New local commuity scale renewable projects online (MW)	3.36	2.00	1.38	0
QL	Community EV Adoption (# of registered Evs in the City)	629	816	500	500
QL	Number of Public Information Campaigns (alerts, newsletters, citywide updates)	5	10	8	8
I + T	Number of Grant Applications Submitted for Innovation/Sustainability Funding	6	7	2	2
I + T	Amount of External Funding Secured (Grants, Sponsorships, Partnerships)	$559,174	$686,500	$1,000,000	$1,000,000
QL	Number of Community Workshops/Trainings/ Beautification Events held on Sustainability & Innovation	3	2	3	3
QL	Number of Environmental Commission Meetings	7	11	10	10
QL	Number of Municipal Code Updates Completed	1	0	1	1
QL	Number of Studies/Policies Initated	1	2	2	2
QL	Number of New Community Incentive Programs	NA	1	1	1
QL	Community Clean Power Alliance Participation Rate	95.50%	95.50%	95.50%	95.50%
QL	Community Renewable and Carbon Free Energy Targets	50-60%	50-60%	50-60%	50-60%
QL,ED	Number of Press Releases/City News Articles	38	23	50+	50
QL	# of Quarterly Publications (Carson Magazine)	4	4	4	4
QL, ED	Accomplishments Handbook SOTC	1	1	1	1
QL	Why I like Carson Essay Contest School Participation	14	14	16	Increase by 2
QL	City Hall Reception: Customer Service Response Measures	n/a	850	1,000	1000
QL,CY	Why I like Carson Essay Contest Awards Ceremony Attendance	147	165	200	Increase by 15
QL	Event Flyers	292	416	500	Increase by 84
QL	Social Media Followers (across all platforms)	24K	34K	36K	2k
QL	Social Media Reach (across all platforms)	143.7K	1,015,648 M	1.5M	1.5 M
QL	Video's Produced	0	65	75	75
QL	Departments Supported	/	13	13	13
QL	Number of housing units (including mobile homes) receiving rehabilitation assistance through CDBG-funded programs.	30	21	30	30
QL	Percentage of fair housing complaints resolved or referred to appropriate legal or mediation services.	94%	100%	100%	95%
QL	Number of Executive Team Trainings Held Per Year	2	1	3	3
QL	Citywide Grant Success Rate (Grants Apps Awarded/ Grants Apps Submitted)	83%	75%	100%	100%
QL	City Council Legislative Position Letters	10	24	15	>=10
QL	City Council Legislative Position Letters	10	24	15	>=10

Information Technology and Security



Information Technology and Security

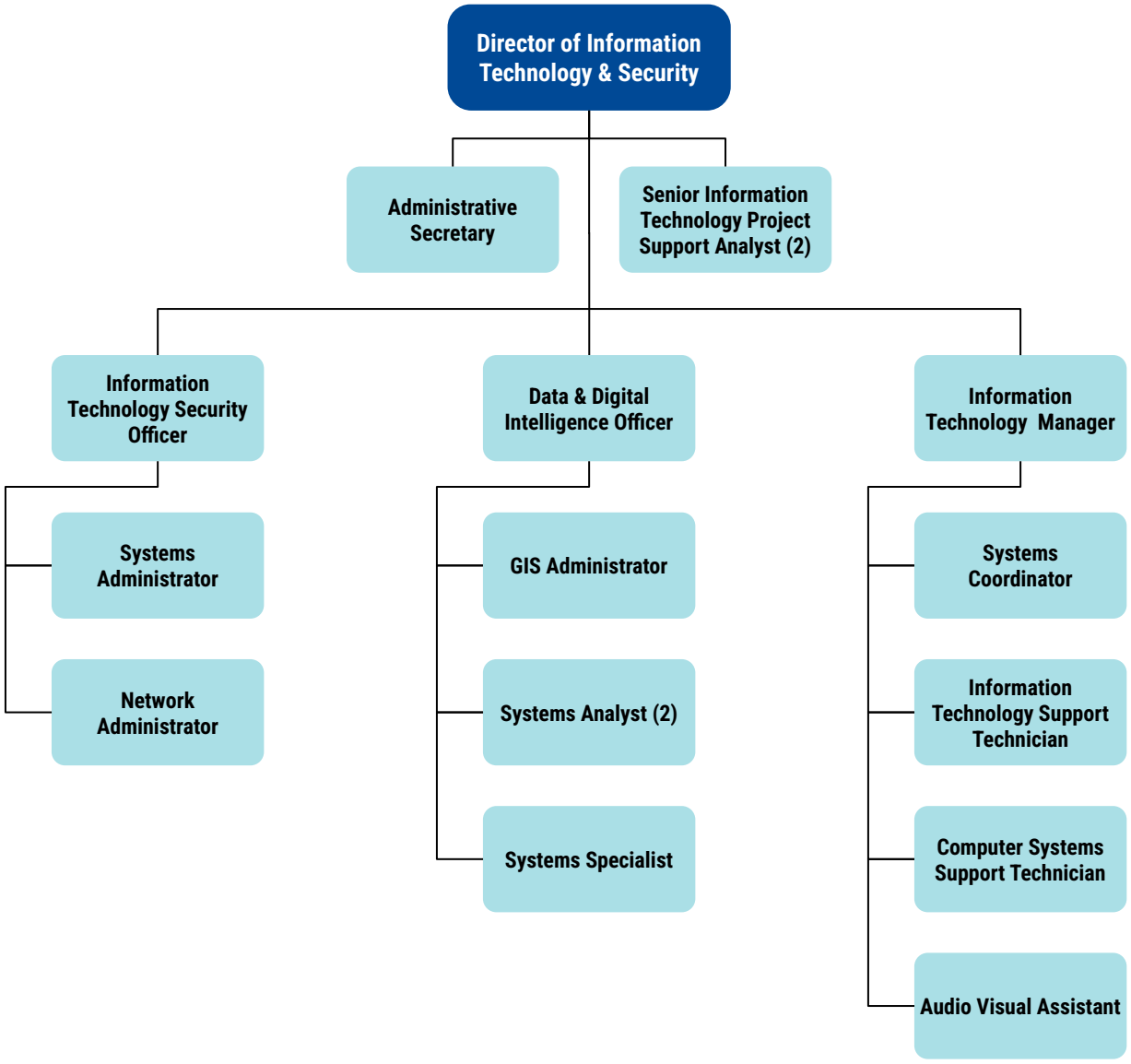
Mission Statement

The Information Technology & Security Department (ITS) provides a secure, reliable and resilient modern IT infrastructure while delivering best-in-class service to City staff and the community. Carson is committed to closing the Digital Divide by empowering residents with easy access to technology, resources, and information.

Overview Statement

The Information Technology & Security (ITS) Department vision is to establish the City of Carson as a leader in local government technology by developing and adopting an enterprise framework that drives effective, transparent decision-making. Our focus is on advancing the City's technology solutions to support data-informed policy, empower staff, and deliver meaningful benefits to residents and businesses. Through collaboration with City stakeholders, ITS identifies opportunities to strengthen citizen engagement, increase operational efficiency, enhance transparency, reinforce accountability, ensure compliance, and safeguard the integrity and security of City data. Carson's Information Technology & Security Department is structured to align staffing, expertise, and resources with organizational priorities. This model is guided by the Information Technology Infrastructure Library (ITIL 4) framework and industry best practices for IT Service Management, ensuring initiatives are delivered with reliability, consistency, and measurable outcomes. The department is composed of specialized divisions, each with a distinct focus, technical expertise, and performance responsibility. While maintaining individual focus areas, these divisions operate as one, unified by a mission of collaboration, service excellence, and continuous improvement. By aligning our IT service portfolio with current and emerging needs of the City and community, ITS ensures technology supports day-to-day operations while serving as a catalyst for innovation, equity, and long-term success for Carson. ITS is currently managing the City's $27M+ investment in closing the Digital Divide through Phase 1 of a Citywide Municipal Fiber Optic Network. Phase 1 will connect the City's 12 major parks and Corporate Yards to City Hall, improving internal network capacity and reliability. Future phases of the fiber network will enable the launch of the City's Advanced Traffic Management System and real-time Public Safety Cameras along Avalon Blvd and Carson St in preparation for the 2028 Olympics.

Organizational Chart



Administration - Division Overview



The Administration Division consists of the Project Management Office (PMO) which reports to the ITS Director and provides leadership and oversight for the City's highest-priority IT projects. These "Priority One" initiatives are distinguished by their complexity, citywide impact, and substantial investment in capital or personnel resources. The PMO manages projects with aggressive timelines, multiple phases, and emerging technologies, ensuring alignment with strategic goals and measurable benefits to the community and enterprise operations. Through structured governance and agile execution, the PMO plays a critical role in delivering transformative technology solutions. The PMO also ensures transparency and accountability through ongoing performance tracking, stakeholder reporting, and cross-departmental coordination.

Fiscal Year 2025 - 2026 Accomplishments

- Launched Phase 1 of the Fiber Project, completing 40% of the project to advance citywide connectivity and supporting long-term smart city initiatives.
- Completed the new City public website, aligned with ADA compliance standards, improving accessibility, user experience, and access to digital services for residents.
- Implemented a new City employee intranet, streamlining internal communication, resource sharing, and cross-department collaboration.
- Developed and launched the Carson Experience webpage the City's engagement in the upcoming Olympics.
- Developed and launched the Carson Civic Center website, highlighting future plans and the long-term vision for the City.
- Established the Community Broadband Capital Outlay Enterprise Fund to enable sustainable investment in digital infrastructure and expand digital inclusion efforts.
- Earned national recognition award as #2 U.S. city in the 2025 Digital Cities Survey for excellence in technology innovation.
- Four (4) ITS staff members earned FAA Part 107 Remote Pilot Certification, strengthening in-house drone and aerial operations capacity for GIS data capture.

Fiscal Year 2026 - 2027 Goals

- Provide citywide user training for the City's new Document Management System.
- Organize the City's internal Web Content Liaison Team, provide training on the content management system, ADA compliance training to content authors, and develop publishing approval workflows.
- Complete Citywide Municipal Fiber Optic Network Phase 1 to connect Avalon Blvd, Carson Street, 12 City parks, and launch broadband services to Carson City Hall.

Infrastructure and Security - Division Overview



The Infrastructure and Security Division oversees On-Premises and Cloud Infrastructure, Platform Management, Service Continuity, Monitoring and Event Management, IT Security, and Availability Management. The division maintains a secure, resilient, and high-performing technology environment that supports City operations and protects critical digital assets. The team ensures system reliability, proactively manages cybersecurity risks, and maintains operational readiness. As the City advances digital transformation, the division plays a key role in modernizing infrastructure to support innovation, efficiency, and long-term sustainability. It also ensures compliance with industry standards and regulatory requirements to safeguard sensitive information and uphold trust.

Fiscal Year 2025 - 2026 Accomplishments

- Upgraded 100% of the Wi-Fi equipment throughout City buildings, community centers, and parks, replacing aging infrastructure to strengthen security and improve public access to services.
- Established a Disaster Recovery (DR) site to support business continuity and ensure critical systems can stay operational during emergencies or major events.
- Conducted a comprehensive three-stage penetration test in partnership with the Cybersecurity and Infrastructure Security Agency (CISA) to identify vulnerabilities, strengthen defenses, and enhance cybersecurity resilience.

Fiscal Year 2026 - 2027 Goals

- Update the City's cybersecurity awareness program by expanding staff training, phishing simulations, and tabletop exercises. Maintain a goal of 100% compliance through automated tracking, follow-ups, and overdue alerts.
- Advance the City's high-availability IT infrastructure by replacing aging hardware and consolidating critical systems into a more resilient environment. Improve redundancy, reduce downtime, and maintain reliable access to essential City systems during outages and maintenance.
- Strengthen the City's cybersecurity program through regular security audits, enhanced monitoring and alerting, and timely remediation of identified vulnerabilities. These efforts will strengthen security controls, reduce organizational risk, and improve overall system reliability.

Data and Digital Intelligence - Division Overview



The Data and Digital Intelligence Division is responsible for Data Architecture, Data Management, Software Development and Management, and Release Management. The division leads the design and implementation of data systems that drive informed decision-making and operational efficiency. It oversees the full software development lifecycle, ensuring applications are secure, scalable, and aligned with City needs. By building strong data foundations and digital tools, the division empowers departments to deliver smarter, more responsive services. The division is also exploring advanced analytics and emerging technologies to enhance decision-making and support the City's digital transformation.

Fiscal Year 2025 - 2026 Accomplishments

- Migrated Geographic Information Systems (GIS) services to Amazon Web Services (AWS), enhancing scalability, reliability, and performance.
- Implemented a Citywide Enterprise Asset Management system (Tyler EAM, ESR, and My Civic) to strengthen asset tracking, maintenance planning, and efficiency.
- Deployed a new Business License application (Tyler EP&L) to streamline processing, enhance user experience, and improve service delivery for the business community.
- Published 46 GIS maps and a Property Information System application, improving data governance, privacy controls, and organization-wide data accessibility.
- Completed implementation of the City's Procurement system (OpenGov).

Fiscal Year 2026 - 2027 Goals

- Enhance Public Safety and Code Enforcement system applications to improve efficiency, data accuracy, and service responsiveness.
- Develop reporting and dashboard solutions within the City's Enterprise Permitting & Licensing (Tyler EP&L) and Enterprise Resource Planning (Tyler EERP) systems to support data-driven decision-making.
- Complete implementation of the City's Contract Management system (OpenGov) to streamline process, strengthen transparency, and compliance.
- Implement position control functionality within the City's ERP system (Tyler HCM) to strengthen workforce planning, budgeting accuracy, and organizational oversight.
- Implement a Document Management System, improving storage, retrieval, and records management across departments.
- Expand the City's GIS platform by integrating advanced analytics capabilities to improve planning, analysis, and service delivery.

Client Support and User Experience - Division Overview



The Client Support and User Experience Division manages Carson's ITS Service Desk, IT Asset and Lifecycle Management, Change and Incident Management, Service Requests, and Knowledge Management coordination. The division focuses on preventative maintenance and proactive monitoring to identify and mitigate potential incidents during scheduled maintenance. Serving as the frontline of IT support, this division ensures timely resolution and consistent delivery of high-quality services to City staff. Through structured processes and a customer-first approach, the team enhances user satisfaction and efficiency while ensuring services meet evolving needs, and promotes digital literacy through training and self-service tools to streamline support.

Fiscal Year 2025 - 2026 Accomplishments

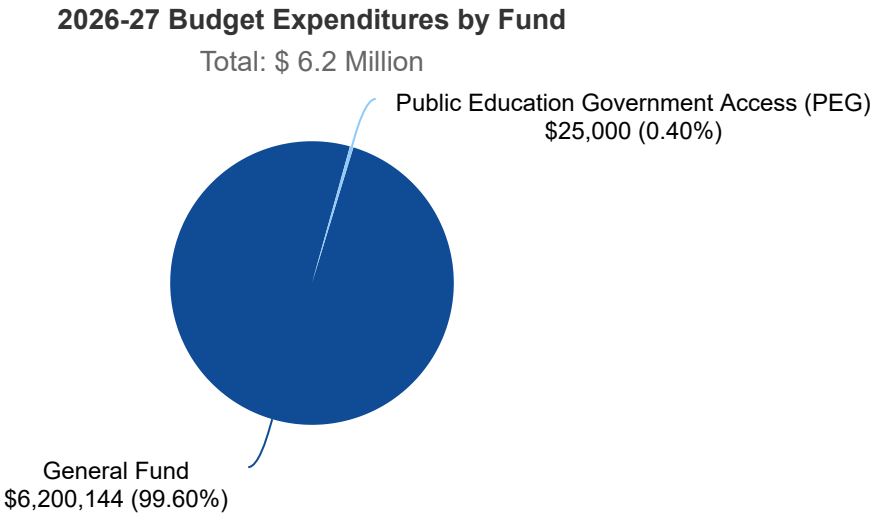
- Replaced 25 Kyocera devices with upgraded Ricoh units across City facilities and parks, deploying 20 printers and 12 tabletop units to improve performance and reliability.
- Implemented a cloud-based badge printing solution for Human Resources to enhance efficiency and ease of use.
- Achieved a 97% Service Desk incident closure rate, resolving 3,691 of 3,724 reported tickets.
- Delivered proactive, on-site "IT Gardening" support to City staff, resolving up to 20% of technical issues in real time and reducing service desk volume and downtime.

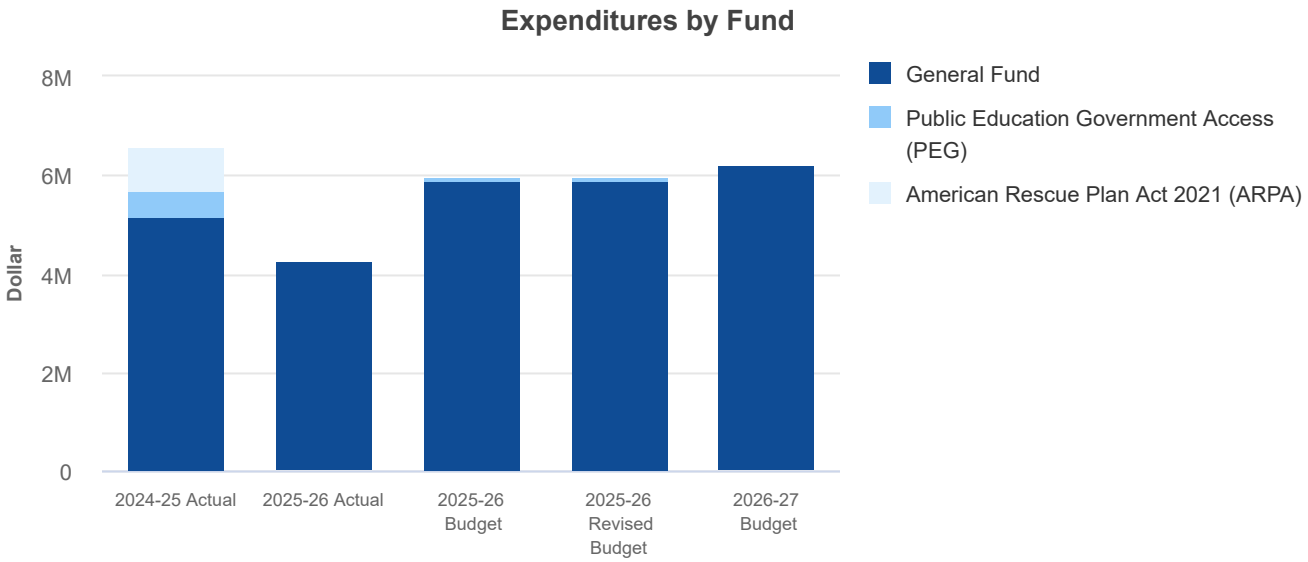
Fiscal Year 2026 - 2027 Goals

- Implement an upgraded IT Service Management platform with enhanced service requests, incident, asset, and change management; Customer Satisfaction Score and Service Level Agreement dashboards; and a comprehensive knowledge base to expand self-service and improve resolution times.
- Complete the Information Technology Lifecycle Management project by replacing 30 devices scheduled for replacement.
- Launch a structured IT training program, including workshops, guides, and videos, to increase system adoption and enhance the IT service experience.
- Implement RingCentral upgrades with enhanced monitoring and analytics to support training, accelerate troubleshooting, and improve service delivery.

Expenditures by Fund

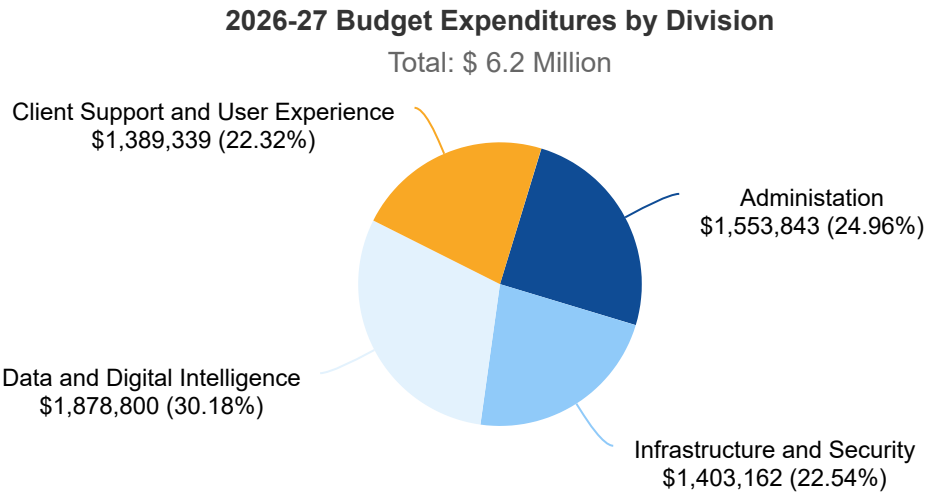
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Information Technology and Security					
General Fund					
General Fund	$ 5,137,749	$ 4,252,734	$ 5,868,083	$ 5,868,082	$ 6,200,144
Total General Fund	**$ 5,137,749**	**$ 4,252,734**	**$ 5,868,083**	**$ 5,868,082**	**$ 6,200,144**
Special Revenue Funds					
Public Education Government Access (PEG)	553,554	19,400	100,000	100,000	25,000
American Rescue Plan Act 2021 (ARPA)	873,838	-	-	-	-
Total Special Revenue Funds	**1,427,392**	**19,400**	**100,000**	**100,000**	**25,000**
Total Information Technology and Security	**$ 6,565,141**	**$ 4,272,134**	**$ 5,968,083**	**$ 5,968,082**	**$ 6,225,144**

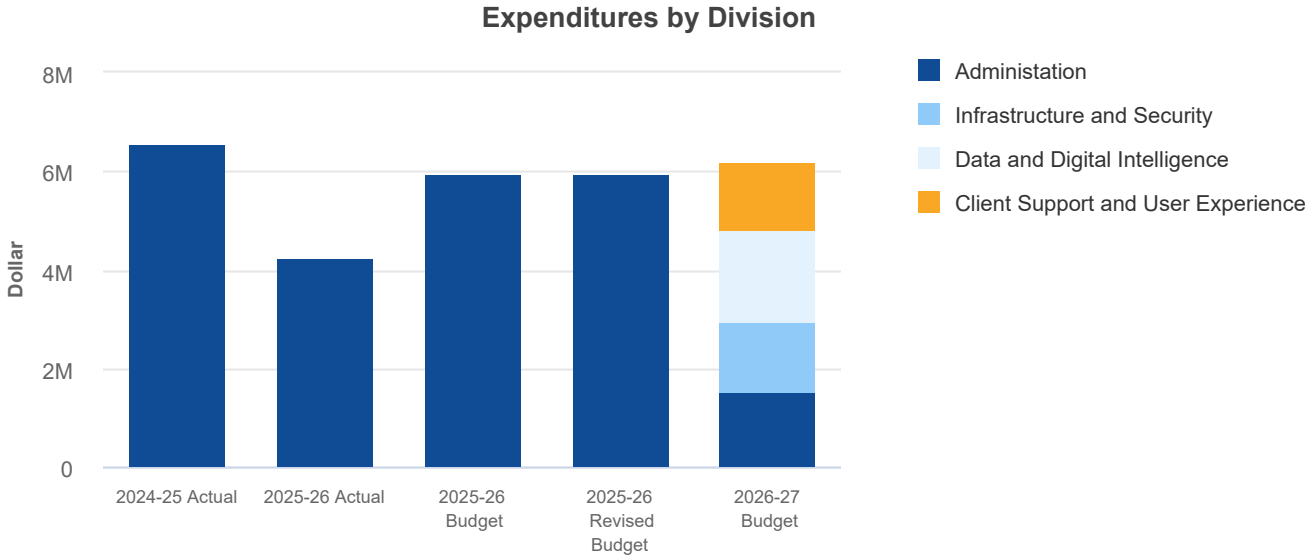




Expenditures by Division

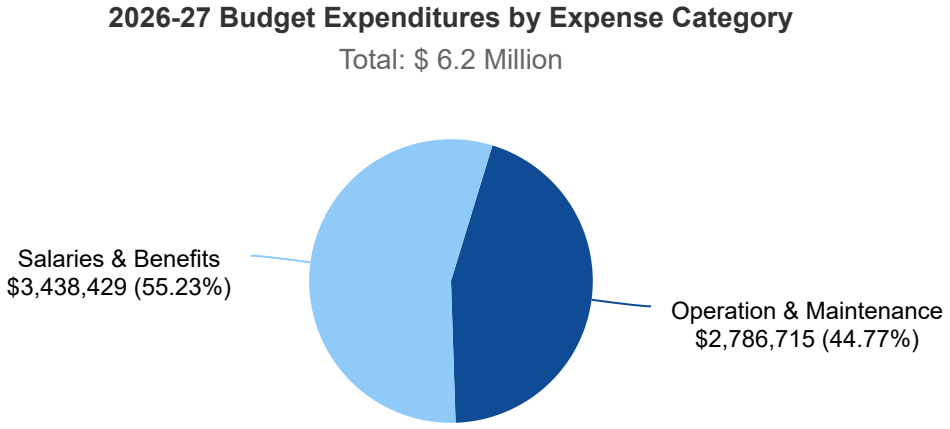
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Information Technology and Security					
Administation	$ 6,565,141	$ 4,247,416	$ 5,968,083	$ 5,968,082	$ 1,553,843
Infrastructure and Security	-	1,267	-	-	1,403,162
Data and Digital Intelligence	-	11,997	-	-	1,878,800
Client Support and User Experience	-	11,454	-	-	1,389,339
Total Information Technology and Security	**$ 6,565,141**	**$ 4,272,134**	**$ 5,968,083**	**$ 5,968,082**	**$ 6,225,144**

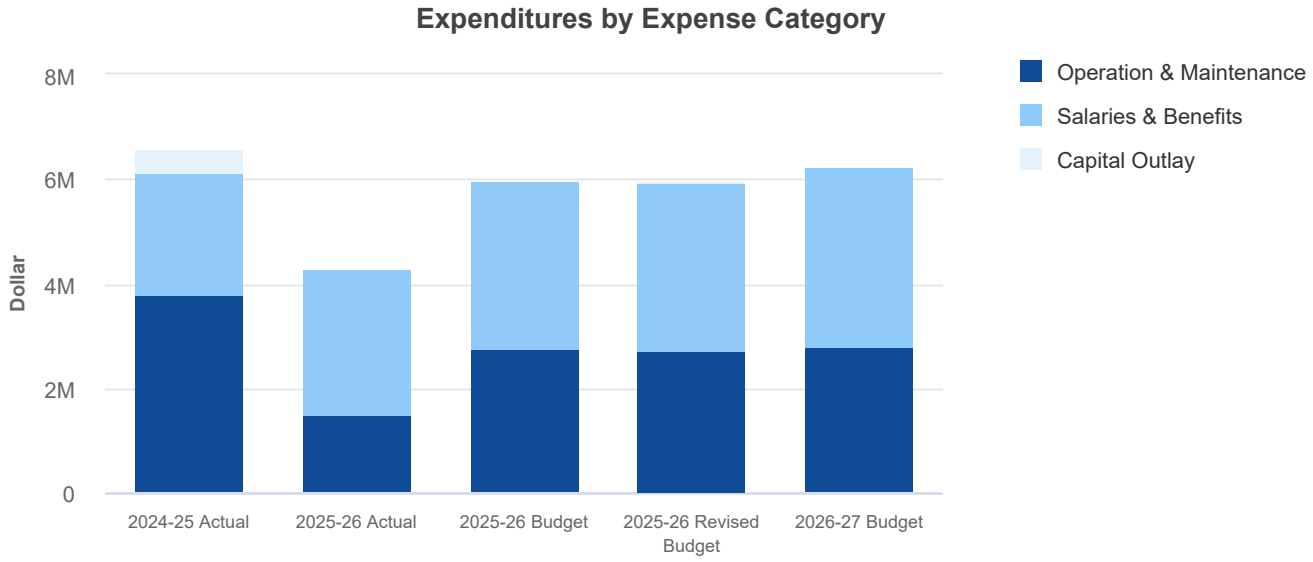




Expenditures by Expense Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Information Technology and Security					
Operation & Maintenance	$ 3,796,467	$ 1,486,940	$ 2,746,077	$ 2,728,645	$ 2,786,715
Salaries & Benefits	2,341,610	2,785,194	3,222,006	3,222,006	3,438,429
Capital Outlay	427,064	-	-	17,431	-
Total Information Technology and Security	**$ 6,565,141**	**$ 4,272,134**	**$ 5,968,083**	**$ 5,968,082**	**$ 6,225,144**





Expenditures by Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Information Technology and Security					
Full-Time Salaries	$1,767,829	$2,083,799	$2,412,800	$2,412,800	$2,594,360
Overtime	24,200	17,879	20,000	20,000	20,000
Temporary/Part-Time	28,594	57,073	30,545	30,545	25,000
Retirement	208,266	234,214	283,706	283,706	286,678
Medical & Associated Benefits	232,360	282,503	351,961	351,961	413,525
Dental Insurance	13,937	14,963	21,452	21,452	19,788
Group Life Insurance	3,658	6,806	1,746	1,746	1,510
Professional Development	6,770	14,088	8,700	8,700	8,550
Medicare	27,000	32,301	35,341	35,341	37,618
Deferred Compensation Match	4,440	34,951	24,081	24,081	31,400
Unused Medical-Deferred Comp	24,556	6,617	31,674	31,674	-
Professional Services	1,771,086	677,625	1,184,936	1,534,250	1,325,261
City Memberships	1,000	-	1,500	-	1,500
Materials & Supplies	8,587	22,199	5,000	4,872	3,000
Telephone	350,405	299,408	460,010	260,010	420,418
Auto Allowance/Mileage	6,036	6,036	5,500	5,500	6,000
Conference and Travel	-	-	-	-	5,000
Employee Uniform	-	733	2,500	873	2,500
Subscriptions & Publications	2,686	21,060	3,360	12,733	13,025
CPU Hardware and Software	1,519,568	367,688	895,571	751,307	968,011
Non-Capital Tools/Equipment	426	357	1,500	357	-
Postage	35	-	-	-	-
Training	36,002	31,518	35,000	27,811	7,000
Equipment Rental	100,636	60,316	151,200	130,932	35,000
Equipment	126,800	-	-	-	-
IT Office Equipment/Software	300,264	-	-	-	-
Furniture & Fixtures	-	-	-	17,431	-
Total Information Technology and Security	**$6,565,141**	**$4,272,134**	**$5,968,083**	**$5,968,082**	**$6,225,144**

Department Summary of Full Time Positions

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted
Information Technology and Security			
ADMINISTRATIVE SECRETARY	1.00	1.00	1.00
AUDIO VISUAL ASSISTANT	1.00	1.00	1.00
COMPUTER SYSTEMS SUPPORT TECHNICIAN	-	1.00	1.00
DATA & DIGITAL INTELLIGENCE OFFICER	-	1.00	1.00
DIRECTOR OF INFORMATION TECHNOLOGY & SECURITY	1.00	1.00	1.00
GIS ADMINISTRATOR	1.00	1.00	1.00
INFORMATION TECHNOLOGY MANAGER	1.00	1.00	1.00
INFORMATION TECHNOLOGY SECURITY OFFICER	1.00	1.00	1.00
INFORMATION TECHNOLOGY SUPPORT TECHNICIAN	1.00	1.00	1.00
NETWORK ADMINISTRATOR	1.00	1.00	1.00
SENIOR INFORMATION TECHNOLOGY PROJECT SUPPORT ANALYST[1]	-	1.00	2.00
SYSTEMS ADMINISTRATOR	1.00	1.00	1.00
SYSTEMS ANALYST[2]	-	1.00	2.00
SYSTEMS BUSINESS ANALYST[2]	1.00	1.00	-
SYSTEMS COORDINATOR	1.00	1.00	1.00
SYSTEMS SPECIALIST	1.00	1.00	1.00
WEB DEVELOPER[1]	1.00	1.00	-
Total Information Technology and Security	**13.00**	**17.00**	**17.00**

Notes:
(1) - Unfunded 1 Web Developer to fund 1 Senior Information Technology Support Analyst
(2) - Unfunded 1 Systems Business Analyst to fund 1 Systems Analyst

Performance Measures

City Council Priorities and Intiatives	Performance Measure	FY 2024-25 Year End Actual	FY 2025-26 Year End Actual	FY 2026-27 Projected	Annual Target
T	Mean Time to Resolution (MTTR) for IT incidents less than 48 business hours	80%	85%	90%	90+%
T	Number of Citywide Technology Training Sessions Conducted	13	31	26	15
T	Number of System Upgrades/Modernizations Completed	16	12	12	12
T	Percentage of Service Desk Tickets Mitigated by proactive and preventative maintenance “ITS Gardening Service”	20%	25%	25%	25%
T	Percentage of ITS Staff Completing Annual Training	100%	100%	100%	>90%
T	Number of Emerging Technology Pilots launched and Pilot adoption rate for improved operations	2	1	2	2
QL	Internal Customer Satisfaction Rate calculated by survey	95%	95%	95%	>90%
QL	Number of Capital Improvement Projects completed	2	0	1	1

Public Safety and Emergency Management



Public Safety and Emergency Management

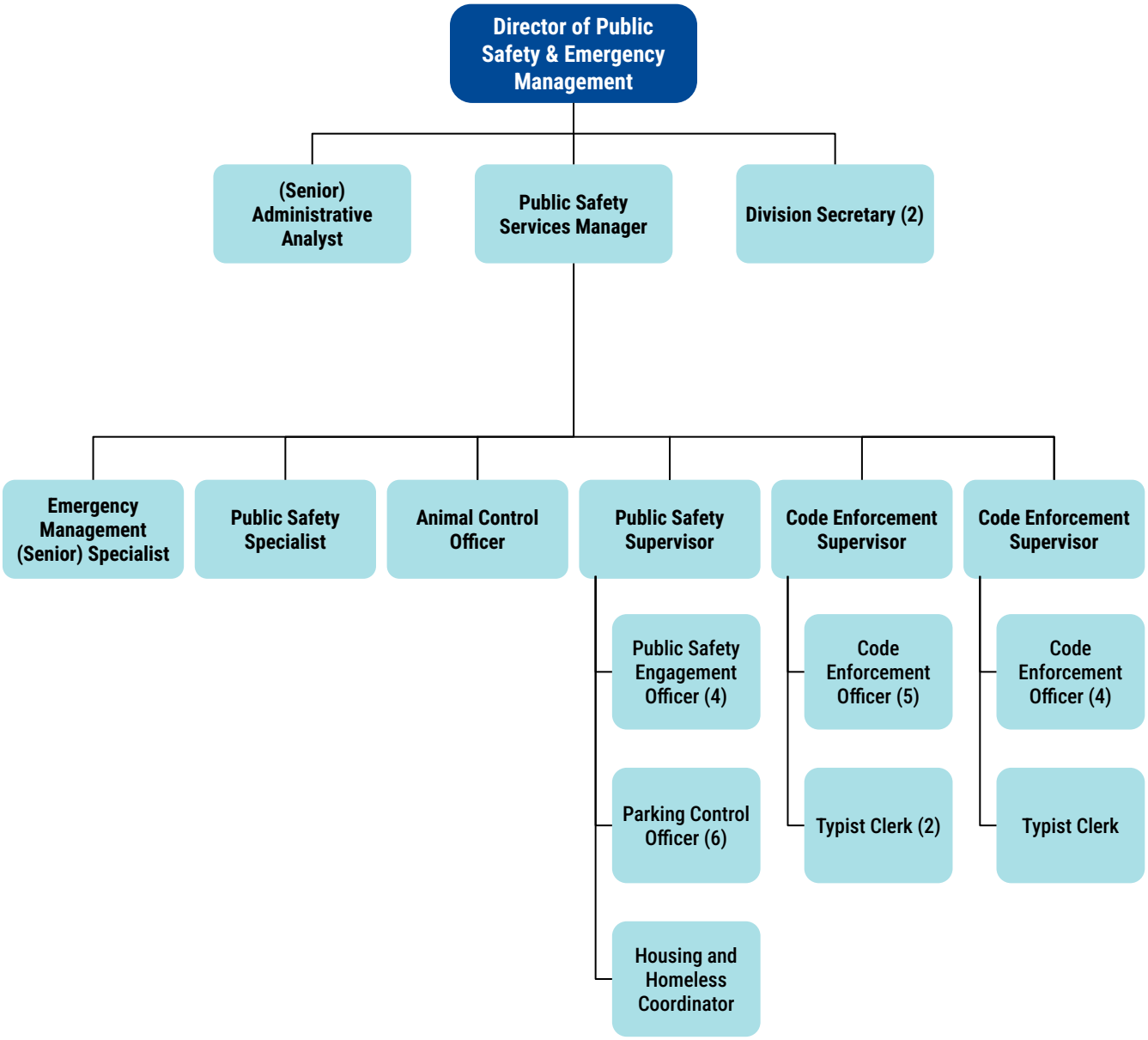
Mission Statement

Our mission is to protect life, property, and the community by advancing public safety and emergency management through prevention, preparedness, response, and recovery. Through collaboration, accountability, and innovation, we foster a safe, prepared, and trusted City.

Overview Statement

The Public Safety & Emergency Management Department serves as a cornerstone of the City of Carson's commitment to protecting life, property, and community well-being. By integrating day-to-day public safety operations with long-term emergency preparedness and resilience planning, the Department ensures residents benefit from safe neighborhoods, secure city facilities, and preparedness for evolving risks. The Department is organized into three complementary divisions that collectively support the City's public safety mission. The Administration Division provides strategic leadership, fiscal oversight, contract administration, and operational support that enables departmental programs and services to function effectively. The Public Safety Division delivers programs and services that protect the community, preserve public spaces, and enhance quality of life through enforcement, prevention, community engagement, and physical security initiatives. The Emergency Management Division strengthens citywide preparedness through planning, training, and coordination with local, regional, state, and federal partners to ensure the city is prepared to respond to and recover from emergencies. Together, these divisions provide a comprehensive and proactive approach to public safety through prevention, preparedness, collaboration, and continuous improvement in support of the City's strategic objectives. Working with City departments and external partners, the Department promotes coordinated public safety strategies, advances physical security throughout municipal facilities, and enhances organizational resilience through innovation, responsible stewardship of public resources, and continuous program evaluation.

Organizational Chart



Administration - Division Overview



The Administration Division provides the leadership, fiscal oversight, contract administration, and strategic support necessary for all Public Safety & Emergency Management operations. The Division manages the City's law enforcement services agreement with the Los Angeles County Sheriff's Department, oversees department budgeting, purchasing, grants, performance measurement, contract administration, department City Council agenda items, policy development, and administrative operations. The Division also coordinates implementation of major public safety capital improvement and technology projects while ensuring compliance with City policies and funding requirements. Working closely with Finance, the City Attorney, Purchasing, ITS, Public Works, and regional partners, the Administration Division supports operational excellence through sound financial stewardship, strategic planning, and effective project management.

Fiscal Year 2025 - 2026 Accomplishments

- Successfully administered the City's annual Law Enforcement Services Agreement with the Los Angeles County Sheriff's Department (LASD), including budget development and Council approval.
- Managed procurement and implementation planning for major public safety technology initiatives, including intrusion detection, visitor management, weapons detection, surveillance, and access control projects.
- Strengthened grant administration through management of state and federal public safety and emergency management funding opportunities and reimbursement requests.
- Supported implementation and financial oversight of major public safety capital improvement projects.

Fiscal Year 2026 - 2027 Goals

- Maintain effective fiscal oversight of all departmental operations and major contracts.
- Continue successful administration of the LASD law enforcement services agreement.
- Expand grant funding opportunities supporting public safety, emergency management, and technology initiatives.
- Advance implementation of strategic public safety technology and capital improvement projects.

Public Safety - Division Overview

The Public Safety Division delivers programs that preserve community safety, protect public infrastructure, and enhance quality of life through enforcement, prevention, outreach, and security operations. The Division oversees animal control, code enforcement, homelessness engagement, parking enforcement, pedestrian safety, physical security, fire and life safety systems, and public safety technology. Working closely with LASD and community partners, the Division emphasizes proactive enforcement, operational efficiency, and innovative technology to address emerging public safety needs.



Fiscal Year 2025 - 2026 Accomplishments

- Advanced citywide security technology through surveillance, access control, visitor management, intrusion detection, and weapons detection initiatives.
- Expanded security infrastructure at City facilities and initiated surveillance expansion for neighborhood parks.
- Strengthened coordination with LASD through joint operations, technology deployments, and interoperable communications.
- Enhanced parking enforcement through implementation of night operations and targeted enforcement activities.
- Expanded homelessness engagement, code enforcement coordination, and community quality-of-life initiatives.
- Maintained compliance and oversight of City fire and life safety systems.
- Procured electric fleet vehicles and specialized enforcement technology supporting operational efficiency and officer safety.

Fiscal Year 2026 - 2027 Goals

- Advance public safety technology and security infrastructure across City facilities.
- Strengthen physical security through continuous evaluation of security measures and best practices.
- Enhance parking and code enforcement initiatives to improve compliance and neighborhood quality of life.
- Expand community engagement and homelessness outreach through collaboration with partner agencies.
- Strengthen interagency coordination with LASD, City departments, and regional partners.

Emergency Management - Division Overview



The Emergency Management Division is responsible for strengthening the City's preparedness, response, recovery, and mitigation capabilities for all hazards, including natural disasters, public health emergencies, and large-scale incidents. The Division develops and maintains emergency plans, coordinates with local, regional, state, and federal partner agencies, and leads training, exercises, and public outreach efforts to ensure readiness across all City departments and the community. Through comprehensive planning, interagency collaboration, and continuity of operations initiatives, the Division helps ensure the city is prepared to effectively manage emergencies while minimizing impacts to residents, businesses, and municipal operations. These efforts strengthen organizational resilience, support coordinated emergency response, and reinforce Carson's ability to protect lives, property, and essential public services.

Fiscal Year 2025 - 2026 Accomplishments

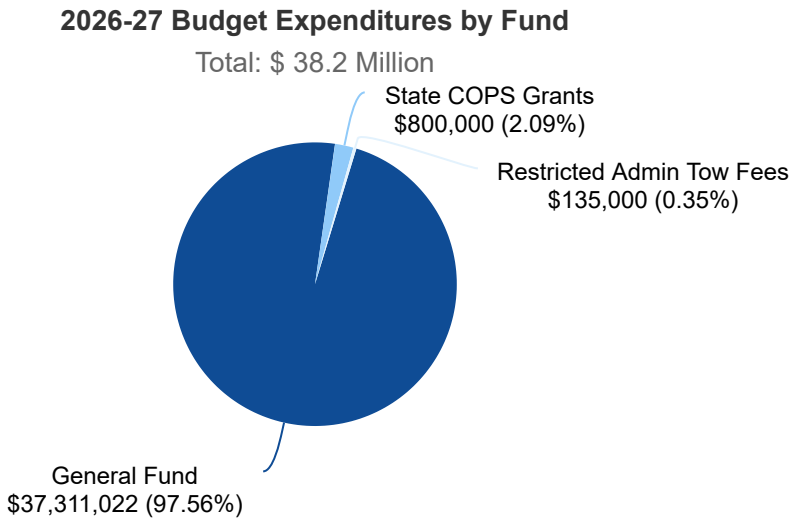
- Enhanced Emergency Operations Center readiness through training, exercises, and operational planning.
- Supported regional coordination and preparedness for FIFA World Cup operations.
- Enhanced the Citywide Radio Interoperability Program.
- Advanced implementation planning for the City's WebEOC emergency management platform.
- Strengthened partnerships with local, regional, state, and federal emergency management agencies.
- Expanded community preparedness outreach and citywide emergency management training..

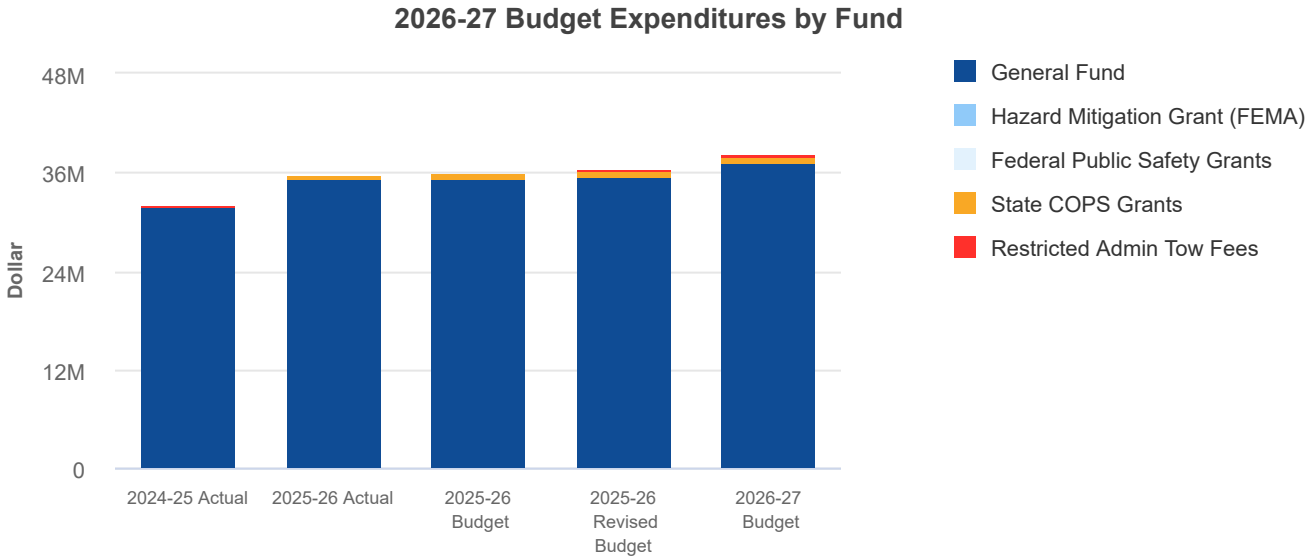
Fiscal Year 2026 - 2027 Goals

- Enhance emergency management capabilities through the implementation of WebEOC.
- Support Emergency Operations Center activations for emergencies, planned events, and other incidents.
- Institutionalize recurring citywide emergency management training and exercises.
- Modernize emergency plans and continuity of operations documentation.
- Expand public preparedness outreach and strengthen regional coordination.

Expenditures by Fund

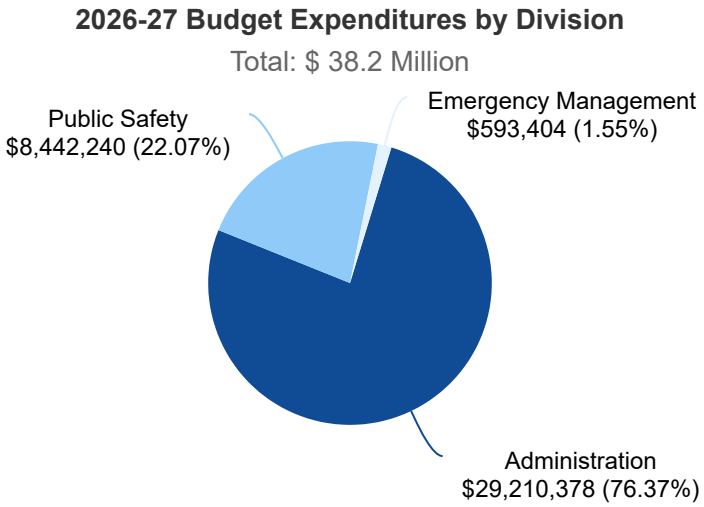
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Public Safety and Emergency Management					
General Fund					
General Fund	$ 31,853,169	$ 35,363,350	$ 35,420,349	$ 35,659,799	$ 37,311,022
Total General Fund	**$ 31,853,169**	**$ 35,363,350**	**$ 35,420,349**	**$ 35,659,799**	**$ 37,311,022**
Special Revenue Funds					
Hazard Mitigation Grant (FEMA)	2,008	-	-	-	-
Federal Public Safety Grants	-	67,480	-	-	-
State COPS Grants	145,068	406,695	600,000	600,000	800,000
Restricted Admin Tow Fees	87,770	46,896	135,112	168,053	135,000
Total Special Revenue Funds	**234,846**	**521,071**	**735,112**	**768,053**	**935,000**
Total Public Safety and Emergency Management	**$ 32,088,015**	**$ 35,884,421**	**$ 36,155,461**	**$ 36,427,852**	**$ 38,246,022**

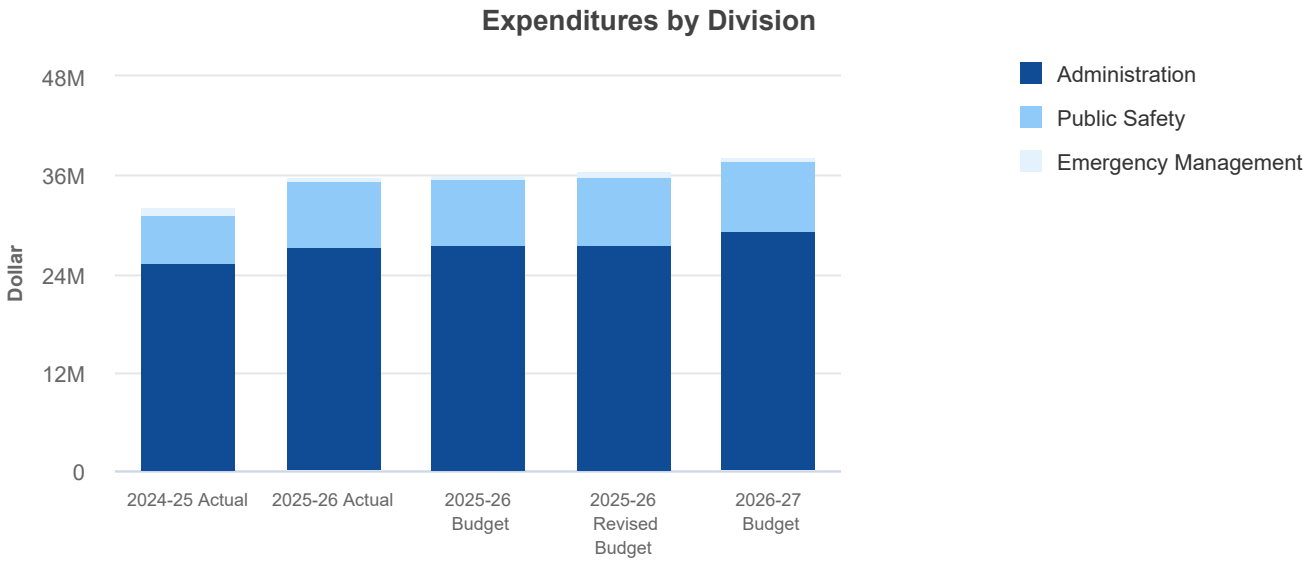




Expenditures by Division

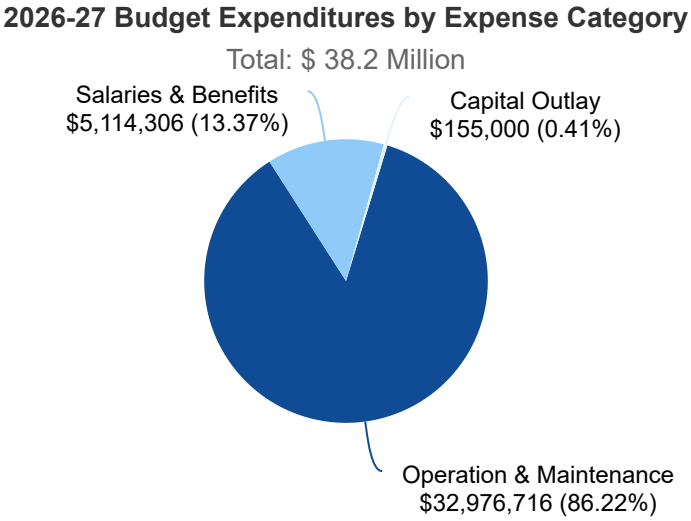
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Public Safety and Emergency Management					
Administration	$ 25,299,320	$ 27,277,001	$ 27,429,671	$ 27,429,671	$ 29,210,378
Public Safety	5,960,572	7,970,720	8,224,023	8,495,414	8,442,240
Emergency Management	828,123	636,700	501,767	502,767	593,404
Total Public Safety and Emergency Management	**$ 32,088,015**	**$ 35,884,421**	**$ 36,155,461**	**$ 36,427,852**	**$ 38,246,022**

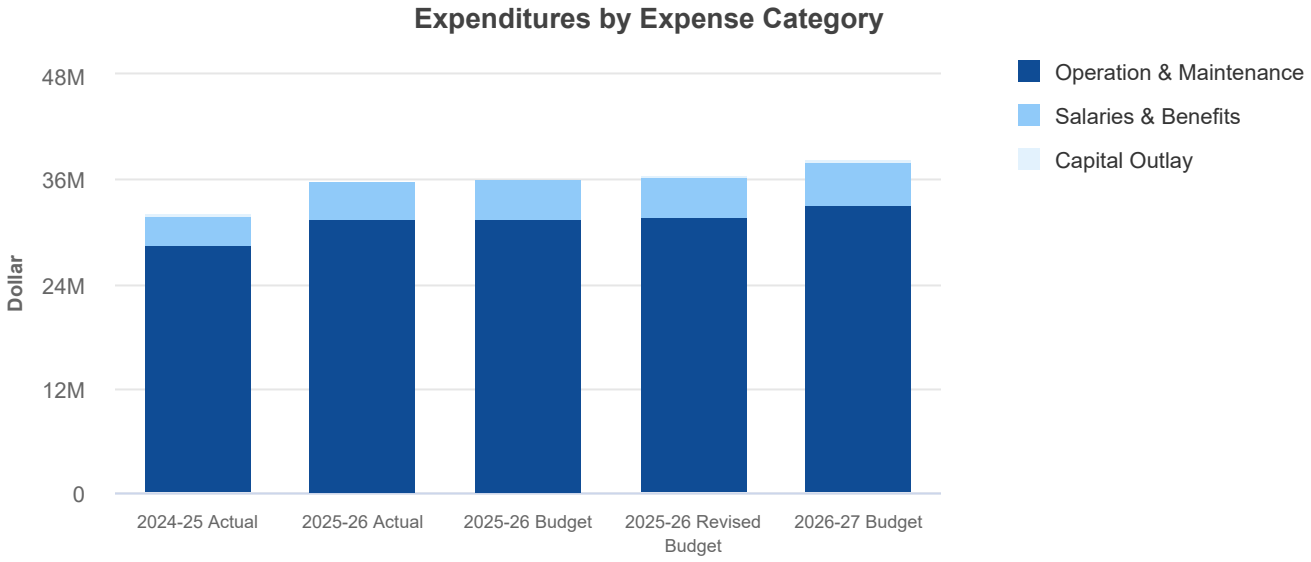




Expenditures by Expense Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Public Safety and Emergency Management					
Operation & Maintenance	$ 28,459,838	$ 31,525,793	$ 31,539,893	$ 31,795,393	$ 32,976,716
Salaries & Benefits	3,502,511	4,358,628	4,484,910	4,431,910	5,114,306
Capital Outlay	125,666	-	130,658	200,549	155,000
Total Public Safety and Emergency Management	**$ 32,088,015**	**$ 35,884,421**	**$ 36,155,461**	**$ 36,427,852**	**$ 38,246,022**





Expenditures by Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Public Safety and Emergency Management					
Full-Time Salaries	$2,453,884	$3,145,304	$3,181,096	$3,181,096	$3,744,452
Overtime	61,736	138,247	20,000	20,000	20,950
Temporary/Part-Time	65,048	-	53,000	-	-
Retirement	305,774	354,661	374,492	374,492	413,762
Medical & Associated Benefits	508,089	558,330	701,820	701,820	754,075
Dental Insurance	25,501	28,044	38,852	38,852	36,084
Group Life Insurance	6,143	13,604	3,063	3,063	3,020
Professional Development	4,087	9,571	10,200	10,200	5,250
Medicare	38,221	49,030	46,650	46,650	54,295
Deferred Compensation Match	5,982	24,482	25,369	25,369	39,800
Unused Medical-Deferred Comp	28,046	37,355	30,368	30,368	42,618
Professional Services	28,271,185	31,150,145	31,152,106	31,409,197	32,668,489
City Memberships	55,699	71,085	71,740	71,740	22,700
Advertising	10,220	5,065	10,300	5,300	-
Materials & Supplies	35,041	152,023	67,612	93,612	43,787
Telephone	13,244	34,413	43,500	43,500	42,000
Auto Allowance/Mileage	4,357	6,036	-	-	6,000
Conference and Travel	9,651	19,777	19,000	21,500	29,000
Employee Uniform	14,582	47,606	25,650	50,650	33,500
Subscriptions & Publications	(10,260)	(878)	3,400	1,400	62,540
CPU Hardware and Software	36,749	8,376	64,385	37,794	14,000
Postage	690	2,475	-	-	-
Legal	-	-	20,000	20,000	5,000
Training	15,025	20,977	39,500	32,100	44,000
Stipend	3,300	4,800	4,200	4,200	4,200
Maintenance & Repairs	-	3,500	16,000	3,500	1,500
Equipment Rental	355	393	2,500	900	-
Vehicles/Rolling Inventory	125,666	-	113,658	183,549	140,000
Equipment	-	-	15,000	15,000	15,000
Furniture & Fixtures	-	-	2,000	2,000	-
Total Public Safety and Emergency Management	**$32,088,015**	**$35,884,421**	**$36,155,461**	**$36,427,852**	**$38,246,022**

Department Summary of Full Time Positions

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted
Public Safety and Emergency Management			
ANIMAL CONTROL OFFICER	1.00	1.00	1.00
CODE ENFORCEMENT OFFICER[2]	6.00	7.00	9.00
CODE ENFORCEMENT SUPERVISOR	2.00	2.00	2.00
DIRECTOR OF PUBLIC SAFETY AND EMERGENCY MANAGEMNT	-	1.00	-
DIRECTOR OF PUBLIC SAFETY & EMERGENCY MANAGEMENT	-	-	1.00
DIVISION SECRETARY	2.00	2.00	2.00
EMERGENCY MANAGEMENT (SENIOR) SPECIALIST	1.00	1.00	1.00
HOUSING AND HOMELESS COORDINATOR[1]	-	-	1.00
PARKING CONTROL OFFICER	4.00	6.00	6.00
PUBLIC SAFETY ENGAGMENT OFFICER	2.00	4.00	4.00
PUBLIC SAFETY MANAGER	1.00	-	-
PUBLIC SAFETY SERVICES MANAGER	1.00	1.00	1.00
PUBLIC SAFETY SPECIALIST	-	1.00	1.00
PUBLIC SAFETY SUPERVISOR	1.00	1.00	1.00
(SENIOR) ADMINISTRATIVE ANALYST	1.00	1.00	1.00
TYPIST CLERK	3.00	3.00	3.00
Total Public Safety and Emergency Management	**25.00**	**31.00**	**34.00**

Notes:
(1) - Received 1 Housing and Homeless Coordinator from the City Manager's Office
(2) - Added 2 Code Enforcement Officers

Performance Measures

City Council Priorities and Intiatives	Performance Measure	FY 2024-25 Year End Actual	FY 2025-26 Year End Actual	FY 2026-27 Projected	Annual Target
QL	LASD Number of Calls for Service Responded to	35,496	34,710	35,000	35,000
QL	LASD Average Priority 1 Response Time (Minutes)	8	6	6	6
QL	LASD Average Non-Emergency Response Time (Minutes)	41.9	42.6	42	40
QL	LASD Number of Patrol Hours Provided	14,811	21,402	21,500	22,000
QL	Homeless Individuals Accepting Short-Term Housing	40	46	35	35
QL	Homeless Individuals Successfully Placed into Permanent Housing	8	5	5	5
QL	Animal Licenses Issued/Renewed	1,980	1,747	1,800	1,850
QL	Vaccinations Administered at Community Clinics	575	560	585	600
QL	Shelter Intakes (LADACC)	1,150	1,222	1200	1200
QL	Animal Adoptions	450	410	425	415
T	Percent of City Facilities Covered by Security Cameras	75%	90%	100%	100%
T	Percent of Critical City Facilities Protected by Integrated Security Systems	100%	100%	100%	100%
T	Public Safety Communications Equipment Managed	246	276	300	300
T	Physical Access Credentials Issued/Managed	680	760	820	300
QL	School Crossing Guard Posts Staffed	25	25	25	25
QL	Code Enforcement Inspections Completed	1,721	1,516	1,500	1,700
QL	Code Enforcement Calls for Service Responded to	1,719	1,577	1,700	1,800
QL	Parking Citations Issued	31,603	24,650	27,500	29,000
QL	Vehicles Towed	860	715	800	900
QL	School Zone Patrol Completion Rate (%)	100%	100%	100%	100%
I	Emergency Operations Center (EOC) Exercises Conducted	3	2	2	3
QL	Emergency Operations Center (EOC) Activations Successfully Conducted (including FIFA World Cup)	0	9	4	0
QL	Departments Maintaining Current Business Continuity Plans	75%	75%	100%	100%
QL	CERT Members Trained	75	55	60	70
QL	Number of Community Safety Workshops Held	4	3	8	8
QL	Community Emergency Preparedness Events Conducted	3	3	3	3
QL	Number of Neighborhood Watch Groups Supported	155	200	215	200
QL	Number of Neighborhood Watch Group Block Captains	204	214	230	220
I	Emergency Supplies Maintained at Operational Readiness	100%	100%	100%	100%

Finance



Finance

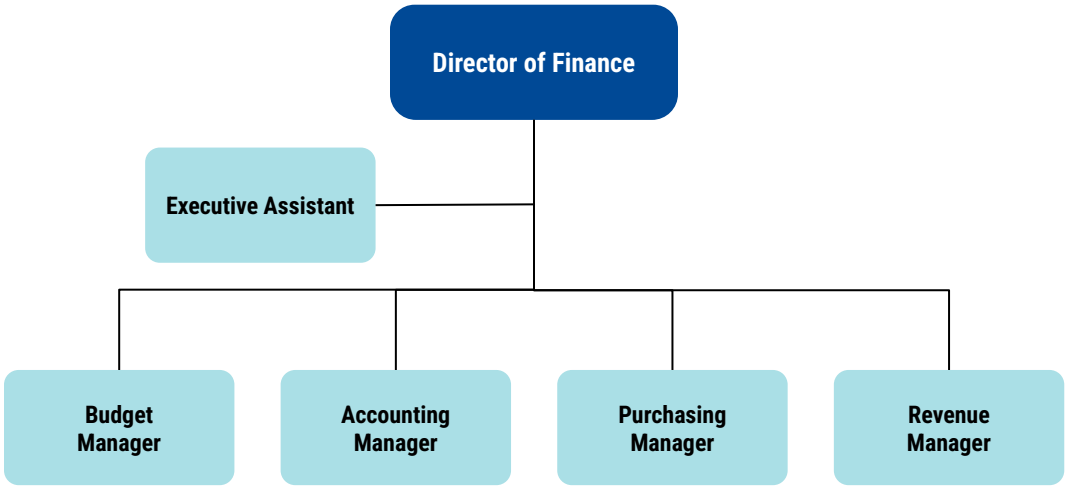
Mission Statement

The mission of the Finance Department is to provide prudent financial management of publicly entrusted resources and to support the organization with the highest quality financial and administrative support services.

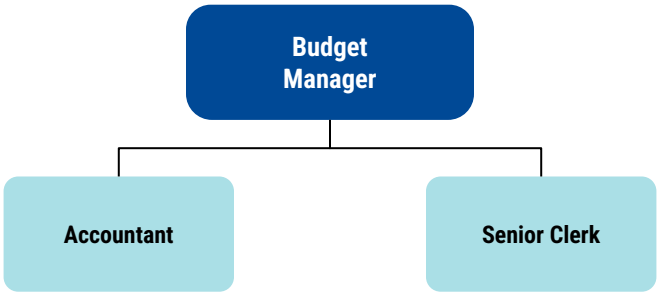
Overview Statement

The Finance Department is responsible for promoting financial stability, creating and orchestrating a balanced and sustainable budget, improving business processes, preparing financial reports, responsibly allocating city funds, collecting and tracking incoming revenue, managing procurement activities, enhancing community engagement and many other initiatives. These initiatives are designed to support the City's ongoing and future goals and projects while fostering transparency and accountability. An integral part of the Finance department is its commitment to financial transparency which curates trust between the city and the citizens that it serves. Another key priority for the Finance Department is to maintain a strong and reliable general fund reserve. As the City has numerous exciting projects on the horizon, a healthy general fund balance is essential to ensure that we can fund these endeavors without jeopardizing fiscal responsibility. These efforts will also support the Finance Department's goal of delivering a balanced budget each new fiscal year. Additionally, we will work diligently to strengthen our AA- credit rating issued by Standard & Poor's (S&P), which has enabled the City to secure the most favorable interest rates for financing projects. By maintaining a strong credit rating, the City ensures that we are making the best use of taxpayer dollars and can continue to invest in our community's future. Supporting local businesses is also a top priority. As part of our Small Business Initiatives, we are committed to helping small businesses not only thrive within the City but also engage with the City as potential suppliers and contractors. We plan to build a more open-ended vendor registration portal, which will include a comprehensive, accurate, and up-to-date database of local businesses. This will allow City staff to prioritize Carson-based businesses when sourcing suppliers. Together, these initiatives will help position the City of Carson for continued growth and success and will ensure that Carson remains a vibrant and thriving community for years to come.

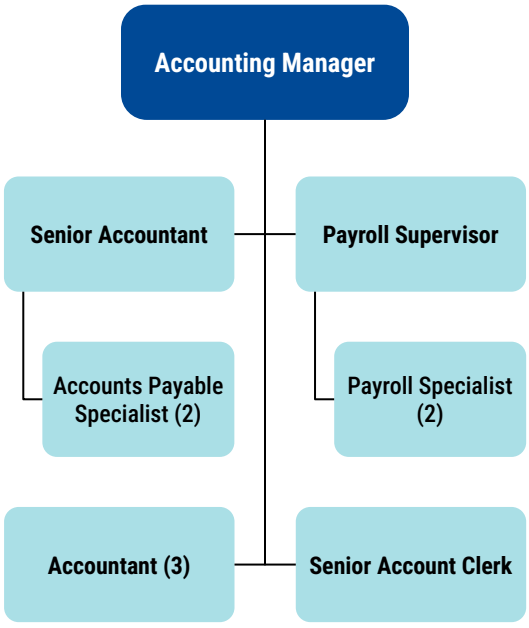
Organizational Chart



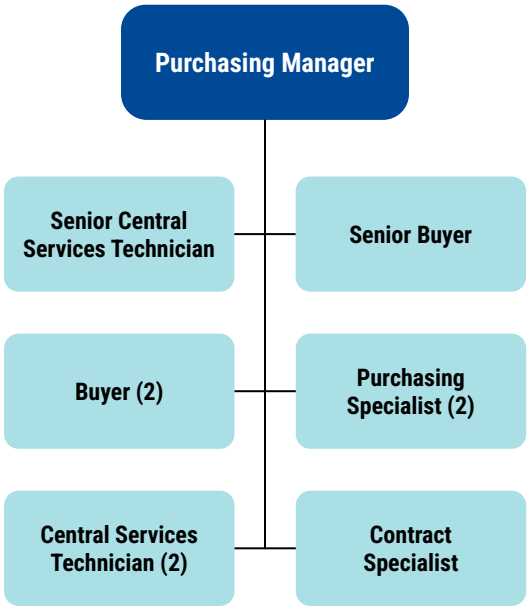
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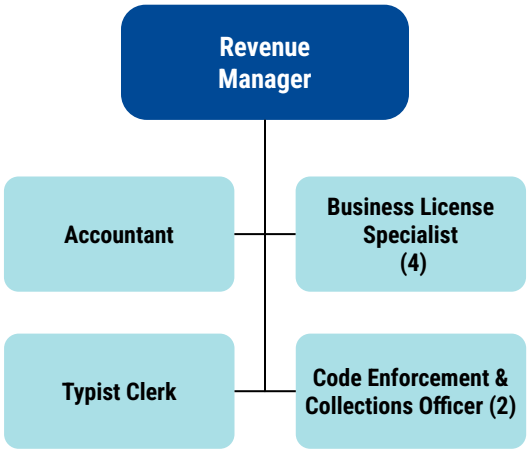
Organizational Chart



Organizational Chart



Organizational Chart



Administration - Division Overview



The Administration Division serves as the operational backbone of the Finance Department, providing essential administrative, coordination, and support services that enable all Finance divisions to function efficiently and effectively. This division is responsible for overseeing departmental operations, coordinating interdepartmental communication, managing records and documentation, supporting executive and staff needs, and ensuring compliance with City policies and procedures. Through its efforts, the division promotes consistency, efficiency, and accountability while enhancing the overall effectiveness of the Finance Department. The Administration Division remains committed to delivering high-quality support services that align with the City's mission of transparency, fiscal responsibility, and operational excellence.

Fiscal Year 2025 - 2026 Accomplishments

- Improved internal administrative processes to enhance efficiency and consistency across Finance divisions.
- Strengthened interdepartmental coordination by supporting communication and workflow between Finance and other City departments.
- Assisted in the implementation and organization of new systems and platforms, including support for Open Finance and EP&L initiatives.
- Enhanced records management practices to ensure better organization, accessibility, and compliance with retention policies.
- Provided ongoing administrative and operational support for departmental projects, reports, and citywide initiatives.

Fiscal Year 2026 - 2027 Goals

- Continue to streamline administrative processes to improve efficiency and reduce turnaround times for internal requests.
- Support the implementation and optimization of new systems and technologies to enhance departmental operations.
- Develop and standardize administrative procedures and documentation across all Finance divisions.
- Improve records management systems to ensure compliance, accessibility, and long-term organization.
- Enhance internal and external communication processes to better support collaboration and transparency.
- Provide continued support for departmental initiatives, including budget development, procurement activities, and revenue operations.

Budget - Division Overview



The Budget Division is responsible for developing, administering, and safeguarding the City of Carson's annual council-approved budget. The division as the City's central authority for budget planning and fiscal oversight, working year-round to ensure public resources are strategically allocated to meet community priorities while maintaining long-term financial sustainability through a structurally balanced budget. The division leads the City's annual budget process from initial development through City Council adoption, coordinating with every department to align financial resources with operational needs and strategic objectives. Throughout the fiscal year, the Budget Division monitors budget performance, evaluates fiscal impacts, and provides financial guidance to support informed decision-making. In addition, the Budget Division prepares budget workshops, financial reports, and the City's annual Budget Book to promote transparency and accountability. These resources provide City departments, executive leadership, the City Council, and the Carson community with a clear understanding of the City's financial position, budget priorities, and long-term fiscal outlook

Fiscal Year 2025 - 2026 Accomplishments

- Was awarded the City's first Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA), marking a historic milestone and demonstrating the City's commitment to excellence in budgeting.
- Proposed, adopted, and maintained a structurally balanced budget for the sixth consecutive year.
- Re-launched a new state-of-the-art online budgeting platform titled Open Finance, which allows the citizens of Carson as well as any others to have the ability to view the budget in depth for both the current fiscal year and past fiscal years.
- Launched the City's budget webpage including Open Finance, budget workshops, previous year budget books, and other budget related items and communications.

Fiscal Year 2026 - 2027 Goals

- Receive the Distinguished Budget Presentation Award from the GFOA for the second consecutive year.
- Receive the CSMFO Budget Award for the first time in the History of the City of Carson.
- Continue to enhance the annual budget development process by strengthening collaboration between departments, executive leadership, and budget staff to improve communication, efficiency, and fiscal planning.
- Continue to maintain a structurally balanced budget while identifying opportunities to improve operational efficiency and maximize the effective use of public resources.

Accounting - Division Overview



The Accounting Division is responsible for overseeing and reporting all financial activities of the City to ensure accuracy, transparency, and compliance with established standards. It manages the systematic recording, classification, and summarization of financial transactions across all City funds and component units, ensuring proper documentation in accordance with Generally Accepted Accounting Principles (GAAP) and the standards issued by the Governmental Accounting Standards Board (GASB), which establishes accounting and financial reporting requirements for state and local governments. The division also administers the City's various funds, including governmental, proprietary, and fiduciary funds, and integrates the financial activities of component units to provide a comprehensive view of the City's fiscal position. In addition, it prepares routine departmental reports, specialized reports required by federal and state agencies, and the City's Annual Comprehensive Financial Report (ACFR), which presents an overview of the City's financial condition, including its assets, liabilities, revenues, and expenditures. The ACFR is subject to an annual independent audit conducted by external auditors to verify its accuracy and compliance with applicable standards. The audit results provide assurance to elected officials, oversight agencies, and the public, supporting informed assessment of financial performance, accountability, and long-term fiscal stability.

Fiscal Year 2025 - 2026 Accomplishments

- Prepared and published the FY 2024–2025 Annual Comprehensive Financial Report (ACFR) in December, in accordance with reporting standards and deadlines.
- Earned the Certificate of Achievement for Excellence in Financial Reporting (COA) for the FY 2024–2025 ACFR from the Government Finance Officers Association (GFOA).
- Prepared and published the City's inaugural Popular Annual Financial Report (PAFR) for FY 2024–2025, enhancing transparency and public accessibility.
- Reconciled and submitted all required financial compliance reports to the State Controller's Office in a timely and accurate manner.

Fiscal Year 2026 - 2027 Goals

- Prepare and publish the FY 2025–2026 Annual Comprehensive Financial Report by December, maintaining high standards of accuracy and timeliness.
- Pursuing both the Certificate of Achievement (COA) and the Popular Annual Financial Reporting Award through the Government Finance Officers Association (GFOA).
- Strengthening collaboration with departmental staff to ensure compliance with all federal, state, and local grant requirements.

Purchasing - Division Overview

The Purchasing Division manages the City's procurement activities to ensure compliance, transparency, fair competition, efficiency, and responsible stewardship of public funds. The Division provides procurement guidance by administering formal and informal solicitations, reviewing contracts, processing purchase requisitions, supporting vendor registration, developing policies and procedures, and providing training to City departments. Through collaboration and strategic support, the Purchasing Division ensures procurement activities align with City priorities, operational needs, and applicable regulations.



Fiscal Year 2025 - 2026 Accomplishments

- Provided strategic procurement support to City departments, ensuring purchasing activities aligned with operational priorities while delivering timely and effective service.
- Strengthened procurement processes through enhanced internal controls, standardized documentation, compliance with City policies and expanded cost-effective purchasing opportunities via cooperative and joint-powers agencies.
- Advanced the City's procurement modernization efforts by leading the transition from Planet Bids to Open Gov and supporting the modernization of Reproduction Division equipment and processes to improve operational efficiency.
- Supported Citywide mailings, public outreach efforts, special events, and more while implementing equipment upgrades in partnership with IT&S to advance Citywide print modernization and standardization.

Fiscal Year 2026 - 2027 Goals

- Complete the transition to OpenGov to improve procurement workflows, transparency, and efficiency for City departments.
- Pursue the Achievement of Excellence in Procurement (AEP) Award by strengthening procurement practices, enhancing operational efficiencies, implementing best practices, and demonstrating a commitment to transparency, accountability, and continuous improvement.
- Continue modernizing Purchasing procedures, training, and contract management practices by updating manuals, standardizing processes, improving documentation, and enhancing collaboration with City departments to strengthen internal controls, promote compliance, and ensure effective vendor performance management.
- Continue to enhance Reproduction Division operations by expanding in-house printing capabilities, optimizing workflows, and leveraging upgraded equipment to improve turnaround times, service capacity, and cost-effective support for City departments.

Revenue - Division Overview



The Revenue Division issues, collects and administers taxes, fees, fines and permits on over 120,000 businesses and 95,500 residents. Some of these taxes include sales tax, property tax, business license tax, transient occupancy tax, utility user tax, and more. Additionally, the Revenue Division also collects and administers fees, which include franchise fees (solid waste, pipeline, and utility companies), application fees, late fees and penalties, and others. Revenue also collects fines from Firework citations and issues multiple permits for film, bingo, preferential parking zones and more. The Revenue Division also administers and issues alarm permits for businesses and residents. In addition, the Revenue Division collects on delinquent business licenses.

Fiscal Year 2025 - 2026 Accomplishments

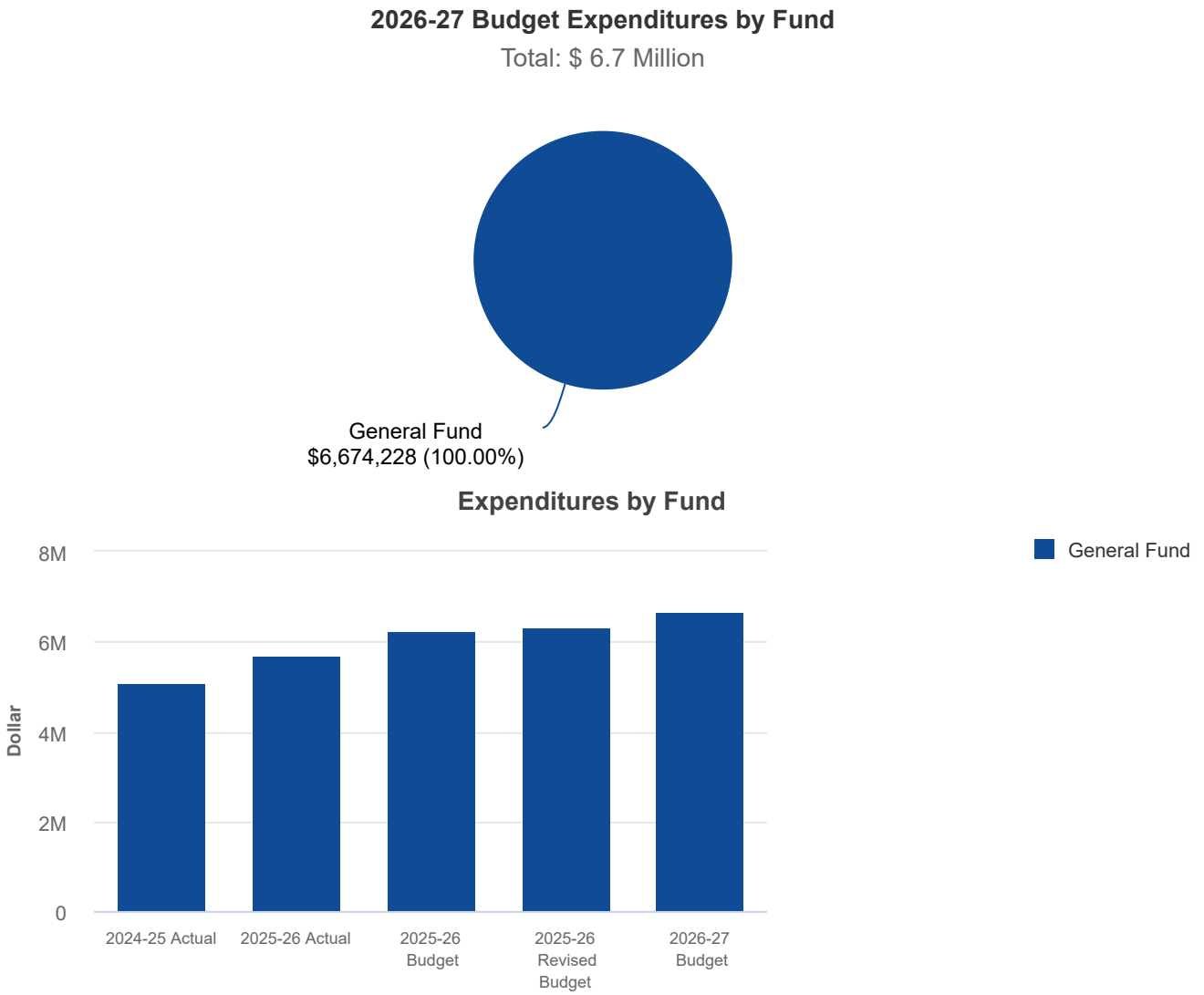
- New revenue audit agreements with Hinderliter de Llamas & Associates for sales tax and with HdL Coren & Cone for property taxes, to help further prevent lost revenue from businesses.
- The Finance team began to conduct a fee study and cost allocation for the city of Carson with consultant the Matrix Group.
- Continue to update and focus on the municipal code governing business licenses practices and processes.
- Ongoing transition and enchantments to Enterprise Permitting & Licensing platform, helping a streamlined business licensing process across accounting and cashiering. Completed one fiscal year of business licenses in Enterprise Permitting & Licensing.

Fiscal Year 2026 - 2027 Goals

- Implement of the new pipeline ordinance 26-2603, which involves multiple departments across the City.
- Continue with fee study and cost allocation for the city of Carson with the assistance from our consultant the Matrix Group.
- Continue to update and focus on the municipal code governing business licenses practices and processes and working with other departments to develop parallel code language.
- Continuing with ongoing enchantments to EP&L platform to further streamline online filing and strengthen business license processing.

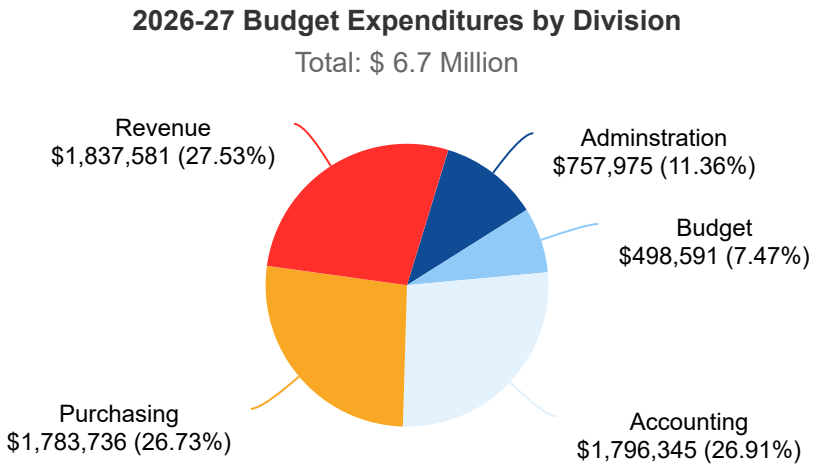
Expenditures by Fund

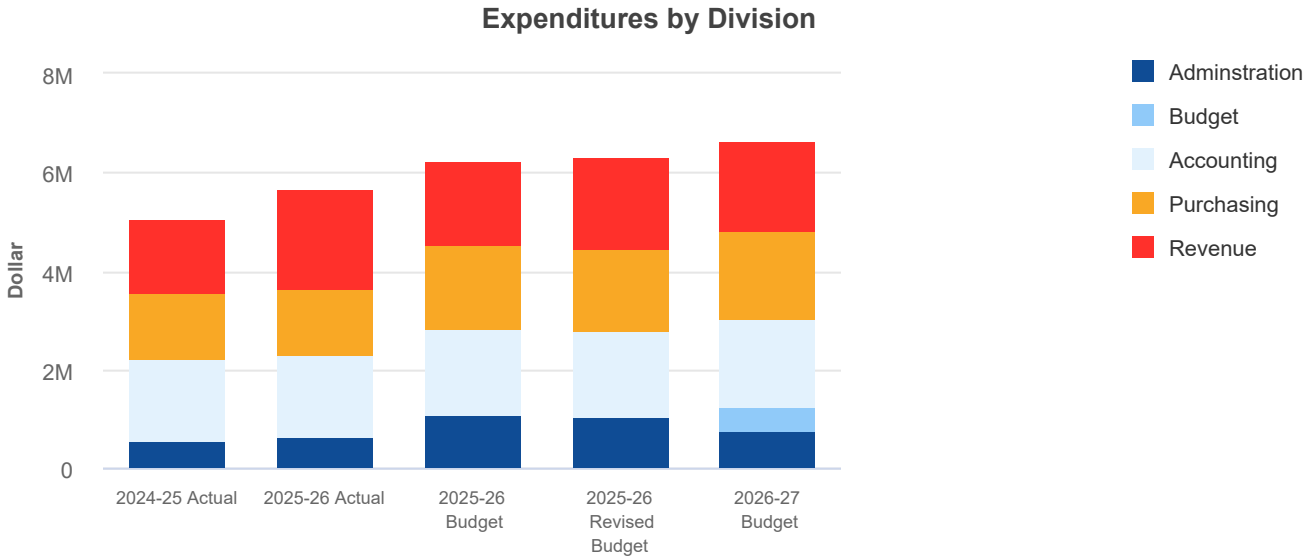
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Finance					
General Fund					
General Fund	$ 5,057,884	$ 5,670,530	$ 6,249,392	$ 6,326,692	$ 6,674,228
Total General Fund	**$ 5,057,884**	**$ 5,670,530**	**$ 6,249,392**	**$ 6,326,692**	**$ 6,674,228**
Total Finance	**$ 5,057,884**	**$ 5,670,530**	**$ 6,249,392**	**$ 6,326,692**	**$ 6,674,228**



Expenditures by Division

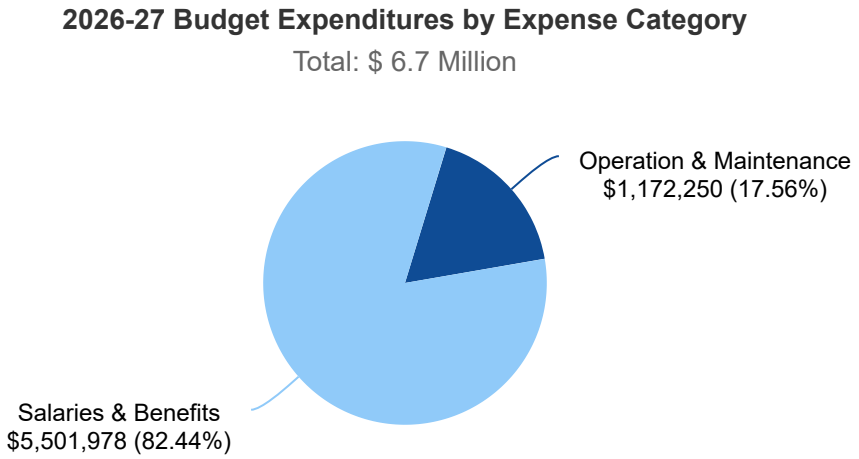
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Finance					
Adminstration	$ 555,260	$ 657,189	$ 1,099,295	$ 1,041,295	$ 757,975
Budget	-	-	-	-	498,591
Accounting	1,680,079	1,666,407	1,740,574	1,743,074	1,796,345
Purchasing	1,324,649	1,344,309	1,691,945	1,689,445	1,783,736
Revenue	1,497,896	2,002,625	1,717,578	1,852,878	1,837,581
Total Finance	**$ 5,057,884**	**$ 5,670,530**	**$ 6,249,392**	**$ 6,326,692**	**$ 6,674,228**

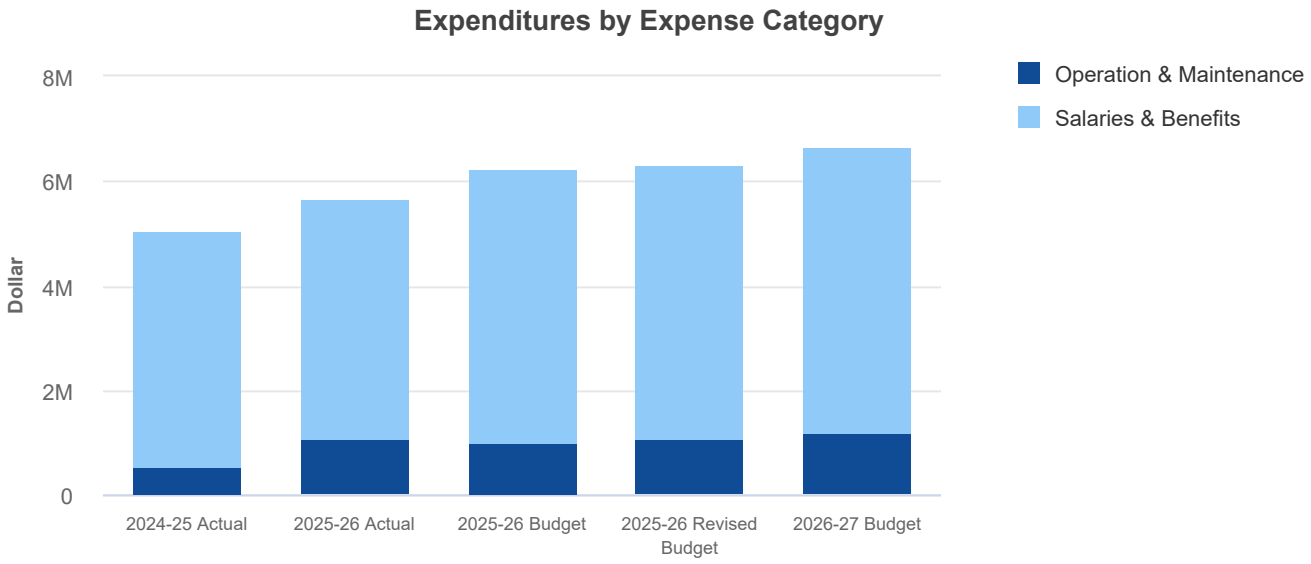




Expenditures by Expense Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Finance					
Operation & Maintenance	$ 543,853	$ 1,068,420	$ 989,250	$ 1,066,550	$ 1,172,250
Salaries & Benefits	4,514,031	4,602,110	5,260,142	5,260,142	5,501,978
Total Finance	**$ 5,057,884**	**$ 5,670,530**	**$ 6,249,392**	**$ 6,326,692**	**$ 6,674,228**





Expenditures by Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Finance					
Full-Time Salaries	$ 3,199,521	$ 3,320,381	$ 3,773,518	$ 3,773,518	$ 4,009,965
Overtime	9,714	16,658	9,250	9,250	11,900
Temporary/Part-Time	99,804	59,860	67,000	67,000	88,000
Retirement	395,943	369,759	435,842	435,842	443,100
Medical & Associated Benefits	667,381	656,858	786,355	786,355	751,643
Dental Insurance	31,751	28,174	42,029	42,029	37,132
Group Life Insurance	6,946	14,339	3,302	3,302	3,010
Professional Development	6,645	10,494	9,000	9,000	9,740
Medicare	45,905	48,609	54,293	54,293	58,144
Deferred Compensation Match	9,871	41,861	36,112	36,112	47,600
Unused Medical-Deferred Comp	40,550	35,117	43,441	43,441	41,744
Professional Services	373,538	897,866	658,500	732,300	882,000
City Memberships	861	1,648	1,550	1,745	4,200
Materials & Supplies	69,995	77,902	100,000	131,050	102,500
Telephone	2,518	2,574	3,800	3,800	2,850
Auto Allowance/Mileage	6,036	6,036	6,200	6,000	6,000
Conference and Travel	15,344	36,558	41,500	41,500	32,000
Employee Uniform	1,939	3,347	5,250	5,250	10,800
Subscriptions & Publications	-	3,583	5,750	7,450	8,750
CPU Hardware and Software	290	1,075	2,000	5,500	-
Postage	41,404	27,760	95,000	95,000	100,000
Training	7,862	2,800	28,000	25,305	11,700
Stipend	900	1,150	4,200	4,200	2,250
Maintenance & Repairs	785	2,000	3,500	3,000	9,200
Equipment Rental	22,381	4,121	34,000	4,450	-
Total Finance	**$ 5,057,884**	**$ 5,670,530**	**$ 6,249,392**	**$ 6,326,692**	**$ 6,674,228**

Department Summary of Full Time Positions

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted
Finance			
ACCOUNTANT	4.00	5.00	5.00
ACCOUNTING MANAGER	1.00	1.00	1.00
ACCOUNTS PAYABLE SPECIALIST	2.00	2.00	2.00
BUDGET MANAGER	-	1.00	1.00
BUSINESS LICENSE SPECIALIST	4.00	4.00	4.00
BUYER	2.00	2.00	2.00
CENTRAL SERVICES TECHNICIAN	2.00	2.00	2.00
CODE ENFORCEMENT AND COLLECTIONS OFFICER	2.00	2.00	2.00
CONTRACT SPECIALIST	1.00	1.00	1.00
DIRECTOR OF FINANCE	1.00	1.00	1.00
EXECUTIVE ASSISTANT - FINANCE[1]	-	-	1.00
PAYROLL SPECIALIST	2.00	2.00	2.00
PAYROLL SUPERVISOR	1.00	1.00	1.00
PURCHASING MANAGER	1.00	1.00	1.00
PURCHASING SPECIALIST	2.00	2.00	2.00
REVENUE MANAGER	1.00	1.00	1.00
SENIOR ACCOUNTANT	1.00	1.00	1.00
SENIOR ACCOUNT CLERK	1.00	1.00	1.00
SENIOR BUDGET ANALYST	1.00	-	-
SENIOR BUYER	1.00	1.00	1.00
SENIOR CENTRAL SERVICES TECHNICIAN	1.00	1.00	1.00
SENIOR CLERK	1.00	1.00	1.00
TYPIST CLERK	1.00	1.00	1.00
Total Finance	**33.00**	**34.00**	**35.00**

Notes:
(1) - Received 1 Executive Assistant from the Human Resources and Risk Management Department (was previously split between both departments but housed under Human Resources and Risk Management – will now be fully in Finance)

Performance Measures

City Council Priorities and Intiatives	Performance Measure	FY 2024-25 Year End Actual	FY 2025-26 Year End Actual	FY 2026-27 Projected	Annual Target
ED	Business Licenses Processed	7316	5500	8500	8200
QL	Parking Permits Issued	120	209	135	130
QL	Firework Citation Fines Processed	39	37	40	45
QL	False Alarms Fines Processed	185	110	180	170
ED	Number of Purchase Orders Processed	1,890	2,000	2,000	2,000
ED	Number of Competitive Bids Facilitated	45	50	55	75
ED	Number of Bid Protests Received	2	1	1	0
ED	Number of Purchasing Workshops/Trainings for Staff (Mass or Targeted)	4	5	5	5
ED	Amount of Purchases Leveraging Cooperative Purchasing	$1,402,526.71	$2,922,119.66	$3,000,000.00	$3,000,000.00
ED	Number of Confirming Orders Processed	58	58	0	0%
ED	Timeliness of Year-End Closing and Financial Statement Issurance (Days After Fiscal Year End)	107	120	120	120
ED	Number of Financial Statement Audit Findings	-	-	-	-
ED	Number of Federal Award Findings	1	0	0	0
ED	ACFR Prepared in Compliance with GFOA Standards	Yes	Yes	Yes	Yes
ED	Federal Grants financial reporting in Compliance	Yes	Yes	Yes	Yes
ED	Percent of Invoices Processed Within 30 Days	0.9	0.95	1	1
ED	Percent of Payroll Processed Without Error	1	1	1	1
QL	Adopted a structurally balanced budget	Yes	Yes	Yes	Yes
QL	Monthly Budget Transfer Reports Submitted to Council (Per Ordinance 24-2401)	25%	100%	100%	100%
QL	Number of Public Engagement Sessions for Budget Input	5	6	7	7
QL	Budget Calender Milestones Completed On-Time	80%	92%	100%	100%
QL	Resolutions/Budgert Transfers Processed Within 3 Days	70%	83%	100%	100%

Human Resources and Risk Management



Human Resources & Risk Management

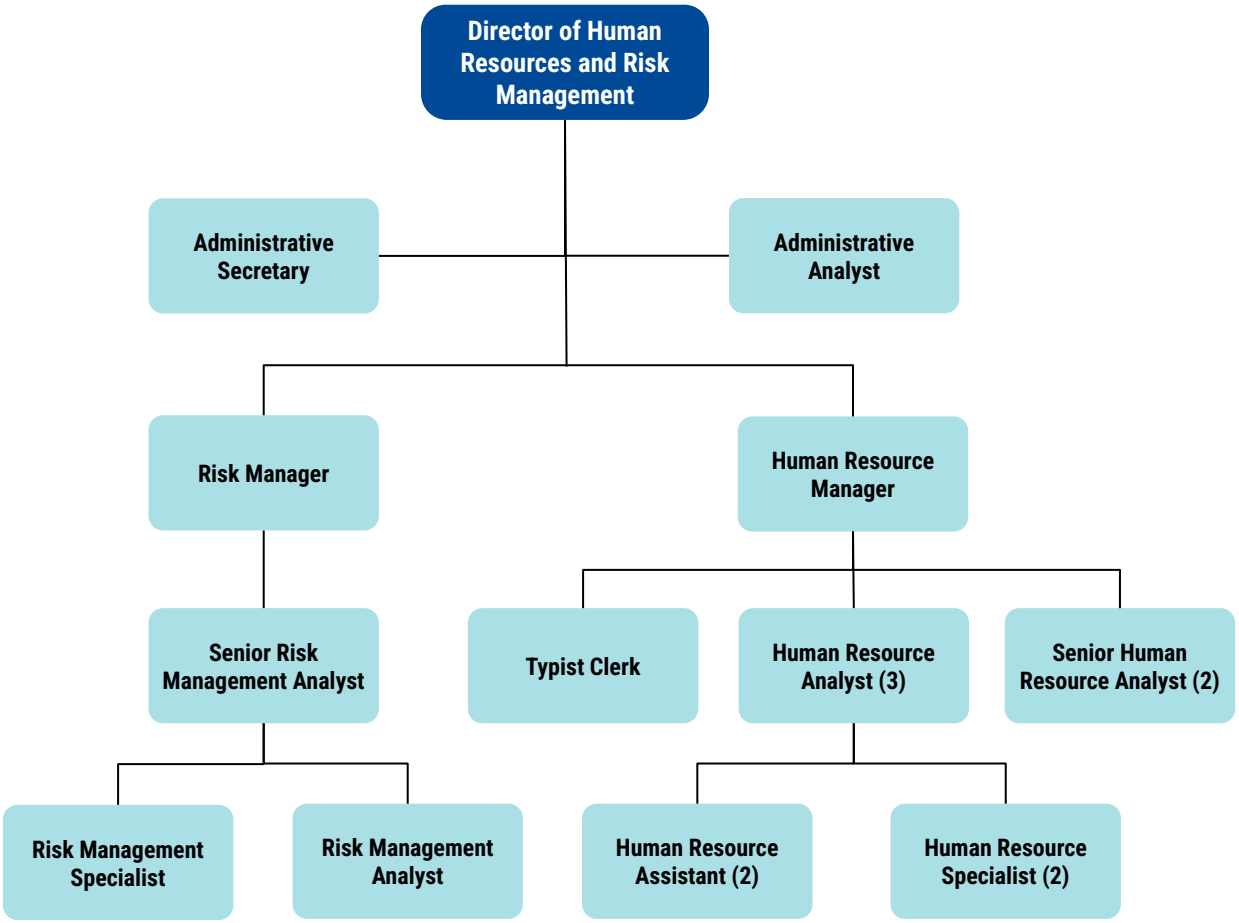
Mission Statement

The Human Resources and Risk Management Department is dedicated to fostering a safe and inclusive workplace by proactively managing risk, ensuring compliance and strengthening organizational resilience.

Overview Statement

The Human Resources and Risk Management Department serves as a strategic partner in advancing the City's mission by supporting its most valuable asset, its employees, while protecting the citizens, resources, and operations. As a newly unified department, Human Resources and Risk Management combine expertise in workforce management and organizational risk oversight to deliver coordinated, efficient, and proactive services that strengthen the City's ability to serve its residents. This integrated approach allows the City to address workforce challenges and organizational risks through a unified strategy. Employee well-being, workplace safety, legal compliance, and operational effectiveness are closely connected, and collaboration with City leadership and departments helps ensure these priorities remain aligned. Through thoughtful guidance, practical solutions, and strategic planning, the department supports informed decision-making, effective risk mitigation, and responsible stewardship of public resources. The department is committed to cultivating a workplace culture that values respect, inclusion, collaboration, accountability, and continuous improvement. We strive to create an environment where employees feel safe, supported, empowered, and valued, while encouraging open communication, diverse perspectives, ethical leadership, and opportunities for professional success. As workforce needs, regulatory requirements, and organizational priorities evolve, the department continues to evaluate its policies, procedures, and programs to ensure alignment with best practices, applicable laws, and the City's strategic priorities. Through responsive leadership, innovation, and strategic support, Human Resources and Risk Management strengthens the City's workforce, safeguards public resources, and enhances the organization's ability to provide exceptional service to the community.

Organizational Chart



Administration - Division Overview



The Administrative Division provides high level administrative and confidential support to the Department Director while facilitating the efficient operation of the department. The Division serves as the central point of coordination for administrative activities, including managing schedules and correspondence, preparing reports and official documents, coordinating meetings, maintaining records, and supporting departmental communications and customer service. The Division also provides professional analytical, administrative, and project management support by evaluating operations, improving processes, and assisting with the implementation of organizational initiatives. Responsibilities include conducting research, analyzing data, preparing City Council reports and recommendations, developing and monitoring budgets, administering contracts and grants, tracking departmental performance measures, and promoting compliance with applicable laws, regulations, policies, and procedures. Through effective organization, attention to detail, and collaboration with City departments, elected officials, employees, and the public, the Administrative Division supports efficient operations and advances the department's mission, strategic priorities, and commitment to providing exceptional public service.

Fiscal Year 2025 - 2026 Accomplishments

- Supported departmental projects, events, and meetings by coordinating logistics, preparing materials, and maintaining accurate records.
- Prepared and processed reports, agendas, contracts, and other official documents accurately and within established deadlines.
- Improved records management practices by organizing electronic and physical files for greater accessibility and compliance.
- Managed budget administration, purchasing, and invoice processing to support efficient departmental operations.

Fiscal Year 2026 - 2027 Goals

- Improve the efficiency of administrative processes through effective organization, records management, and workflow coordination.
- Enhance communication and customer service by providing timely, accurate, and professional assistance to employees, residents, and external partners.
- Identify opportunities to streamline administrative procedures and improve service delivery through technology and process improvements.
- Support departmental operations by coordinating meetings, preparing agendas, reports, correspondence, and other official documents in a timely manner.

Human Resources - Division Overview

The Human Resources Department serves as a strategic partner in attracting, developing, and retaining a talented, diverse workforce committed to exceptional public service. We support employees throughout their careers by providing recruitment, training, professional development, employee relations, competitive benefits, and guidance on policies and compliance. Through responsive service, fairness, and collaboration, we foster a respectful and inclusive workplace where employees feel valued, supported, and empowered to grow while advancing the City's mission and serving the community with excellence.



Fiscal Year 2025 - 2026 Accomplishments

- Conducted parallel classification and compensation reviews addressing department specific compaction issues and a citywide compliance assessment to support defensible pay decisions ahead of Fall 2026 - 2027 negotiations.
- Recipient of the Mployer Top Benefits Award, recognizing excellence in delivering market-leading, high-quality, competitive and employee-focused benefits packages.
- Continuation in curating meaningful employee initiatives to recognize and celebrate employees. Highlighting individual contributions to reinforce a workplace culture where employees feel valued, supported and inspired to contribute their best.
- Streamlined key processes through the City's ERP system, improving efficiency, data integrity, security and workflow automation.

Fiscal Year 2026 - 2027 Goals

- Complete a citywide classification analysis across comparable South Bay agencies and finalize classification specification updates identified in the compliance review.
- Conduct a follow-up employee survey to improve participation and data quality, identify key themes, and guide actionable cross-department improvements that enhance the employee experience.
- Conduct training programs focused on leadership, compliance, communication, and performance management to strengthen employee skills and provide high-quality development opportunities.
- Enhance employee utilization of their benefits through targeted training sessions.
- Initiate and support labor negotiations with bargaining units to establish fair, transparent, and mutually beneficial agreements aligned with organizational priorities and applicable laws and regulations.
- Develop data-driven workforce strategies that anticipate staffing needs, skill gaps, and succession requirements while supporting proactive recruitment, employee development, and long-term organizational success.

Risk Management - Division Overview



The Risk Management Division oversees the City's safety, claims (worker's compensation, general liability, employment, property, etc.) and insurance programs. It supports a culture of risk awareness by collaborating with internal departments, the City Attorney's Office, and external stakeholders. Risk Management plays a vital role in emergency response, coordinating insurance and safety efforts during major events such as pandemics or environmental incidents. The division has earned recognition for its safety initiatives and innovative claims handling processes. Risk Management achieves its mission of protecting City's assets by (1) conducting monthly workplace safety training to raise awareness, (2) facility inspections, (3) exploring light/modified duty assignments for injured employees to reduce lost workdays and improve productivity (4) ensuring risk of loss is transferred to third parties to the extent possible, either contractually or through insurance, (5) conducting regular claim reviews and roundtables to discuss strategies with TPA and defense attorneys, (6) actively seeking recovery for damage to City property, and (7) ensuring compliance with Cal OSHA, CDC, LADPH and other regulatory requirements.

Fiscal Year 2025 - 2026 Accomplishments

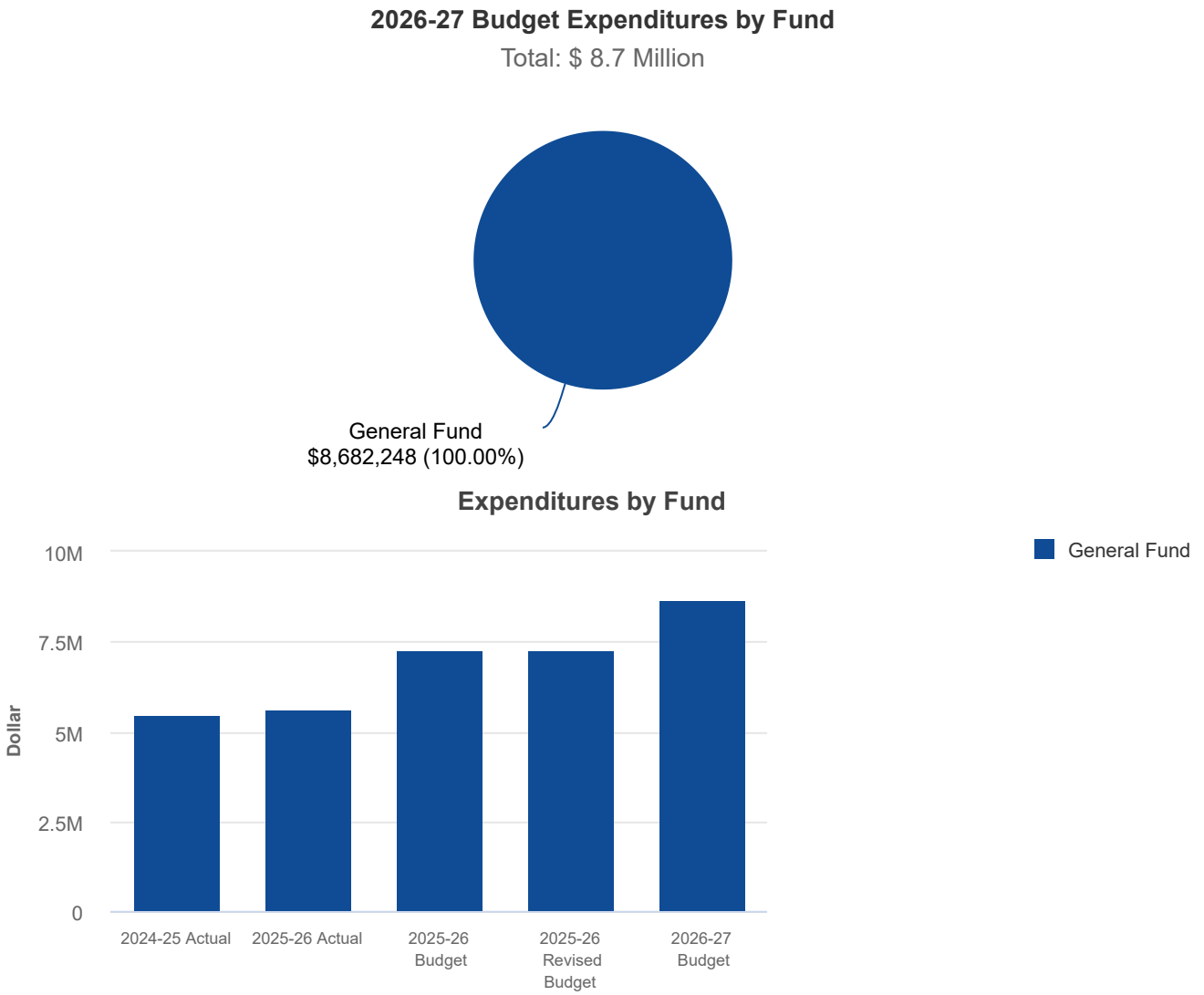
- Due to the increased focus on workplace safety, achieved a 22.9% reduction in employee injuries over the last 4 years.
- Implemented a Safety Data Sheet (SDS) management system, VelocityEHS, to make critical safety data available to employees and first responders accurately and quickly.
- Collected over $4.8 million in loss recoveries to date from responsible 3rd parties and insurance companies, an increase of over 1388% from last fiscal year.
- Reviewed over 1700 active contracts and purchase orders for insurance compliance.
- Continued the ADA transition plan by working with City departments and divisions.

Fiscal Year 2026 - 2027 Goals

- Continue to offer safety training and certification programs.
- Support City departments to accommodate injured employees by offering light duty assignments, thereby speeding up recovery and reducing lost workdays.
- Manage the City's insurance policies, including the annual renewal cycle, ongoing additions and deletions of risks and excess/primary claims processing.
- Maximize insurance recoveries from third parties and insurers.
- Continue ADA Transition Plan project to address barriers to access for the disabled.

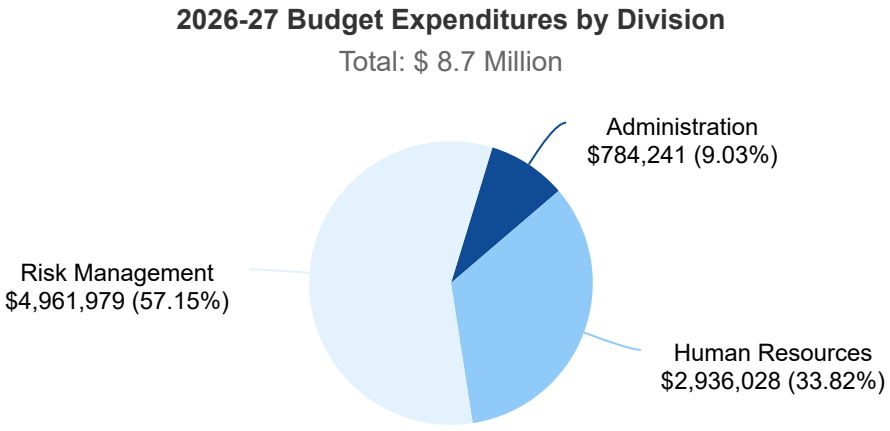
Expenditures by Fund

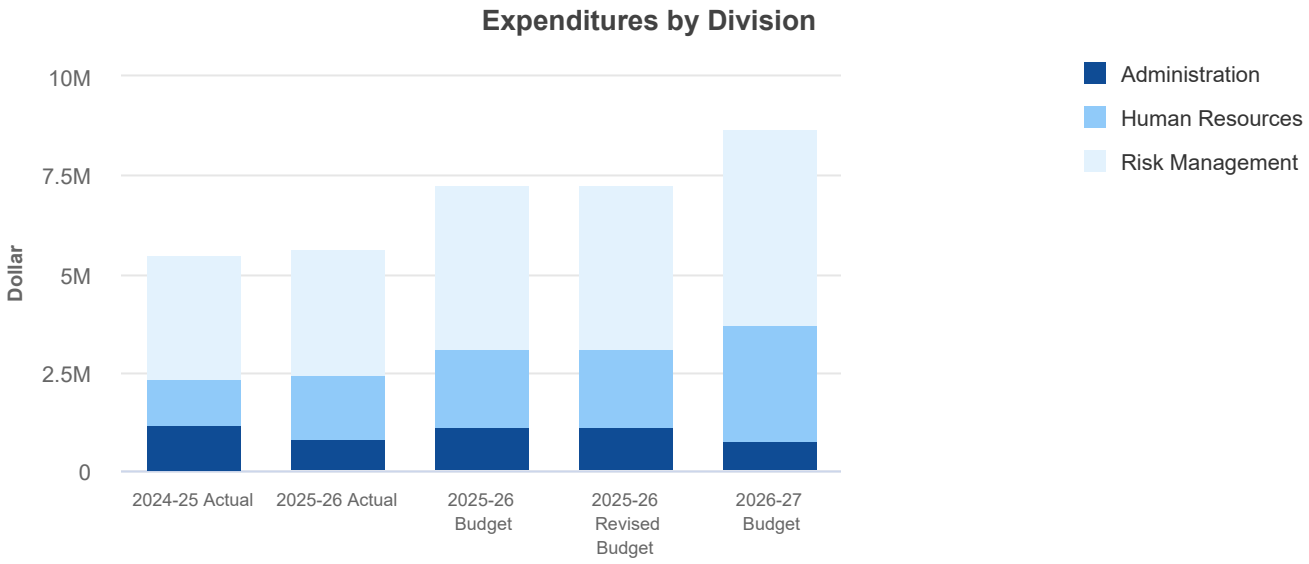
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Human Resources and Risk Management					
General Fund					
General Fund	$ 5,473,734	$ 5,647,111	$ 7,269,641	$ 7,249,641	$ 8,682,248
Total General Fund	**$ 5,473,734**	**$ 5,647,111**	**$ 7,269,641**	**$ 7,249,641**	**$ 8,682,248**
Total Human Resources and Risk Management	**$ 5,473,734**	**$ 5,647,111**	**$ 7,269,641**	**$ 7,249,641**	**$ 8,682,248**



Expenditures by Division

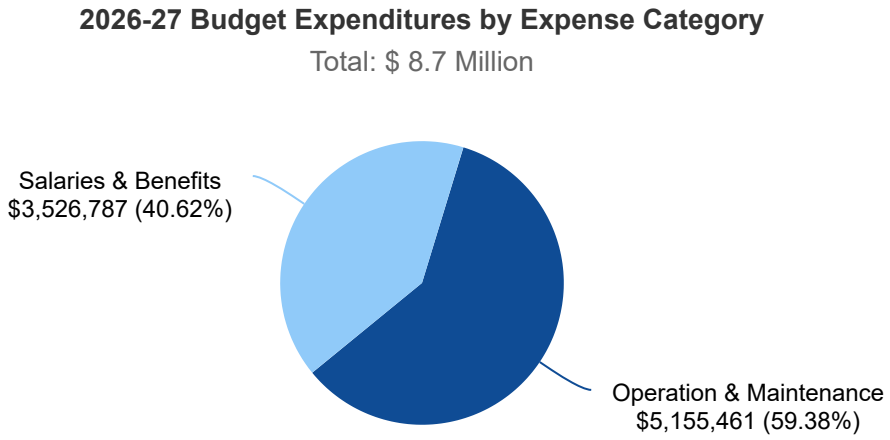
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Human Resources and Risk Management					
Administration	$ 1,163,802	$ 793,814	$ 1,115,183	$ 1,108,183	$ 784,241
Human Resources	1,173,629	1,653,446	1,967,595	1,974,595	2,936,028
Risk Management	3,136,303	3,199,851	4,186,863	4,166,863	4,961,979
Total Human Resources and Risk Management	**$ 5,473,734**	**$ 5,647,111**	**$ 7,269,641**	**$ 7,249,641**	**$ 8,682,248**

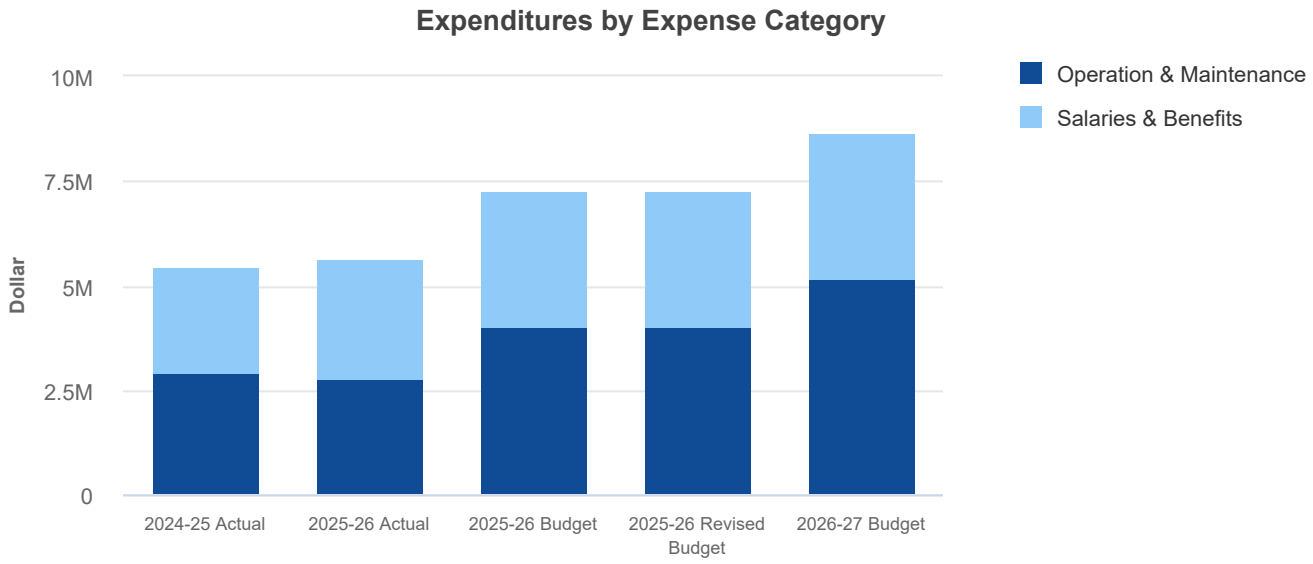




Expenditures by Expense Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Human Resources and Risk Management					
Operation & Maintenance	$ 2,932,810	$ 2,760,143	$ 4,027,883	$ 4,007,883	$ 5,155,461
Salaries & Benefits	2,540,924	2,886,968	3,241,758	3,241,758	3,526,787
Total Human Resources and Risk Management	**$ 5,473,734**	**$ 5,647,111**	**$ 7,269,641**	**$ 7,249,641**	**$ 8,682,248**





Expenditures by Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Human Resources and Risk Management					
Full-Time Salaries	$1,700,981	$2,019,509	$2,288,432	$2,288,432	$2,474,912
Overtime	2,109	644	4,000	4,000	2,500
Temporary/Part-Time	251,344	205,656	215,000	215,000	230,000
Retirement	207,733	224,909	266,666	266,666	273,478
Medical & Associated Benefits	282,426	331,339	328,914	328,914	437,850
Dental Insurance	14,822	14,926	20,759	20,759	19,788
Group Life Insurance	3,387	8,676	1,680	1,680	1,599
Professional Development	7,956	15,877	9,900	9,900	10,400
Medicare	29,310	33,184	35,721	35,721	39,387
Deferred Compensation Match	7,274	25,340	27,243	27,243	36,000
Unused Medical-Deferred Comp	33,582	6,908	43,443	43,443	873
Educational Reimbursement	76,136	81,121	55,000	55,000	55,000
Professional Services	598,938	465,399	806,122	778,622	660,522
City Memberships	680	838	6,700	6,700	500
Materials & Supplies	50,198	46,328	81,400	81,250	78,000
Telephone	2,122	2,258	3,600	3,600	3,000
Auto Allowance/Mileage	6,485	5,643	6,000	6,000	6,000
Conference and Travel	9,423	19,536	20,000	20,000	15,000
Subscriptions & Publications	-	1,375	11,750	12,400	750
CPU Hardware and Software	-	-	-	7,000	-
Liability Insurance	1,466,917	1,792,953	2,005,000	2,005,000	2,779,789
Workers Compensation Insurance	256,428	278,848	292,705	292,705	336,000
Other Insurance	94,616	38,999	120,000	120,000	75,000
Property Insurance	366,689	7,723	420,856	420,856	441,400
LTD/STD Insurance	-	-	-	-	450,000
Benefit Related Fees	-	-	-	-	35,000
Dental Insurance Cost	-	-	-	-	33,000
Postage	1,757	1,004	-	-	-
Legal	-	9,193	160,000	160,000	160,000
Training	2,421	8,925	38,750	38,750	26,500
Total Human Resources and Risk Management	**$5,473,734**	**$5,647,111**	**$7,269,641**	**$7,249,641**	**$8,682,248**

Department Summary of Full Time Positions

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted
Human Resources and Risk Management			
ADMINISTRATIVE ANALYST	1.00	1.00	1.00
ADMINISTRATIVE SECRETARY[3]	-	-	1.00
DIRECTOR OF HUMAN RESOURCES AND RISK MANAGEMENT	1.00	1.00	1.00
EXECUTIVE ASSISTANT[2]	-	1.00	-
HUMAN RESOURCES ANALYST	1.00	3.00	3.00
HUMAN RESOURCES ASSISTANT	2.00	2.00	2.00
HUMAN RESOURCES MANAGER	1.00	1.00	1.00
HUMAN RESOURCES SPECIALIST	3.00	2.00	2.00
RISK MANAGEMENT ANALYST[1]	-	-	1.00
RISK MANAGEMENT SPECIALIST[1]	-	-	1.00
RISK MANAGER[1]	-	-	1.00
SENIOR HUMAN RESOURCES ANALYST	1.00	2.00	2.00
SENIOR RISK MANAGEMENT ANALYST[1]	-	-	1.00
TYPIST CLERK[4]	-	-	1.00
Total Human Resources and Risk Management	**10.00**	**13.00**	**18.00**

Notes:

(1) - Received the Risk Management division from the City Manager's Office

(2) - Moved 1 Executive Assistant to the Finance Department (was previously split between both departments but housed under Human Resources and Risk Management - will now be fully in Finance)

(3) - Received 1 Administrative Secretary from the Public Works Department

(4) - Added 1 Typist Clerk

Performance Measures

City Council Priorities and Intiatives	Performance Measure	FY 2024-25 Year End Actual	FY 2025-26 Year End Actual	FY 2026-27 Projected	Annual Target
QL	Vacany Rate	N/A	5.96%	5%	5%
QL	Employment Applications reviewed/processed	9,464	10,081	11,000	11,000
QL	Full Time New Hires	60	42	25	25
QL	Full Time Employee Promotion	25	32	30	30
QL, CY	Part-Time New Hires	180	205	250	250
QL	Part-Time Employee Promotion		30	30	30
CY	Summer Youth Workers	67	100	100	100
CY	Cal State Dominguez Hills Interns	8	10	10	10
QL	Internal Recognition - Employee Spotlight	10	7	8	8 to 10
QL	Utilization of Employee Tuition Reimbursement	17	14	15	15
QL	Number of Occupational Injuries (Workers Compensation Claims)	47	44	46	46
QL	Work Comp Claims Closed	39	40	42	46
QL	Workers Comp Claim Closure Rate (Claims Closed / New Claims)	83%	91%	91%	100%
I, QL	Number of Third Party Liability Claims	81	92	96	96
I, QL	Liability Claims Closed	87	91	95	96
I, QL	Liability Claims Closure Rate (Claims Closed / New Claims)	107%	99%	100%	100%
I, QL	Claims Closed With No Payment	74	68	68	68
I	Insurance/Third Party Recoveries	322,389	$4.8M+	$2M	$2M
QL	Safety Training Sessions /Attendance	32 / 1,011	34/1,399	32 / 1,100	32 / 1,100

Community and Economic Development



Community and Economic Development

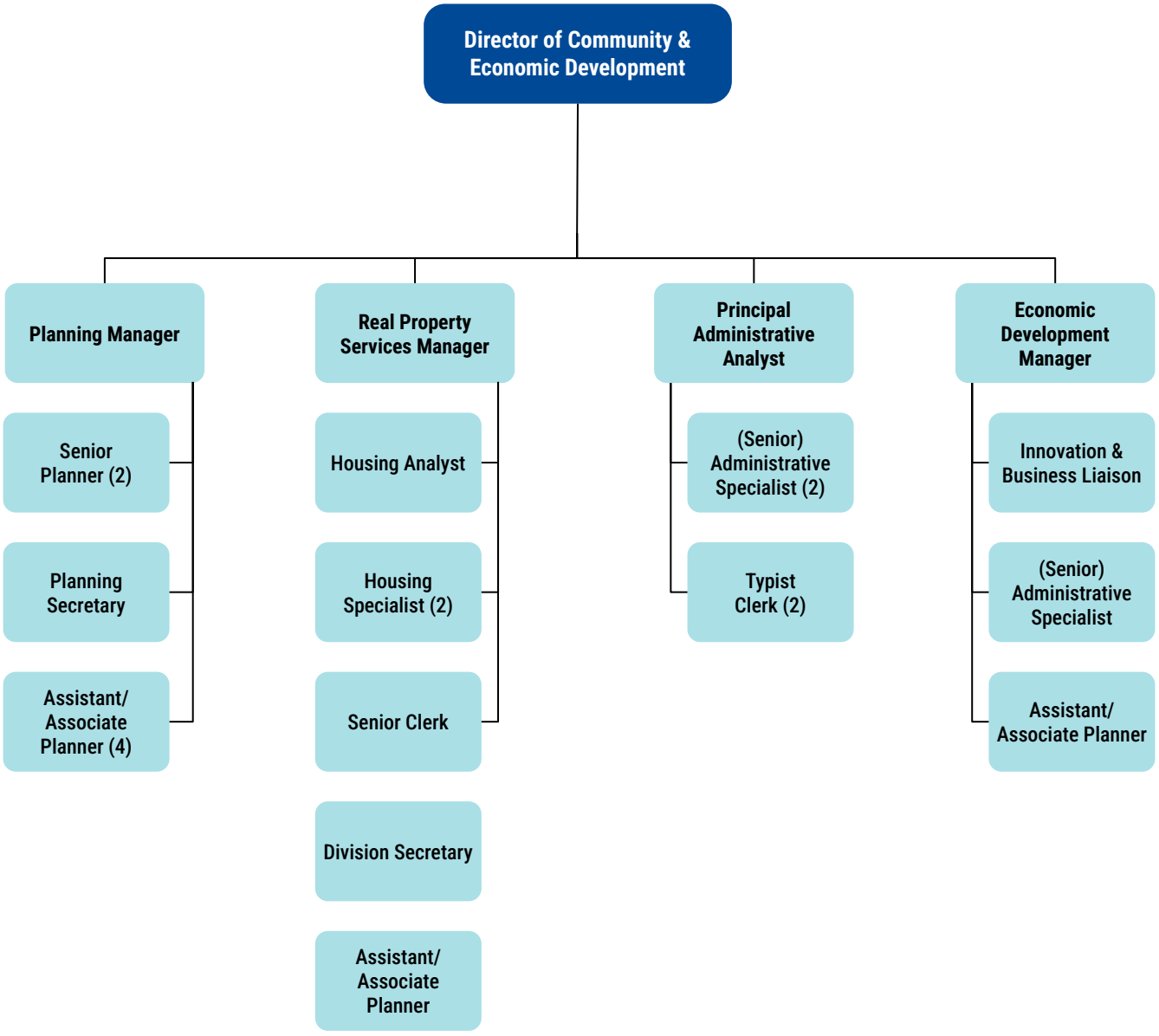
Mission Statement

The mission of the Community and Economic Development Department is to guide development in Carson and support a strong quality of life for residents and businesses. The Department oversees planning and development, building and safety, economic development, housing and community development, and real property services.

Overview Statement

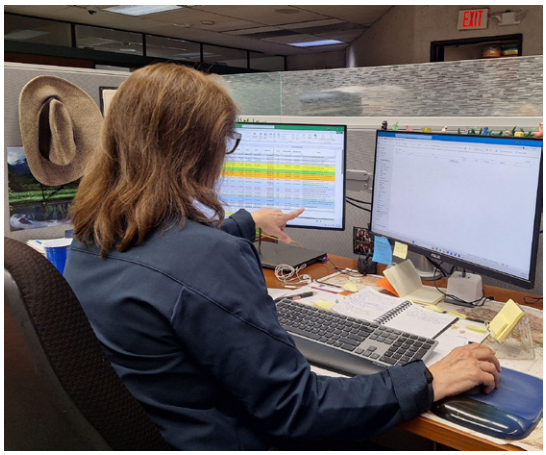
The Community and Economic Development Department is responsible for implementing the City's policies, plans, and priorities related to development, housing, economic development, and community improvement. Through these functions, the Department works to ensure development is well planned, businesses have opportunities to grow, housing needs are addressed, and the City remains a safe, attractive, and economically healthy community. The Department works with residents, businesses, property owners, developers, and community stakeholders to move projects forward while balancing development with the City's broader goals for safety, quality of life, and long-term growth. The Department is organized into five divisions. The Administrative Division provides administrative and clerical support for the Department. The Building and Safety Division is responsible for plan review, permit processing, inspections, and ensuring construction complies with applicable building codes and safety requirements. The Planning Division is responsible for land use planning and development review and ensures development is consistent with the City's General Plan, zoning regulations, and other adopted plans. The Economic Development Division focuses on attracting new businesses and investment to Carson while supporting existing businesses. The newly established Real Property Services Division is responsible for housing and community development programs, real property activities, redevelopment initiatives, and related financing and special projects. Together, these divisions support the City's development priorities and provide timely and effective services to residents, businesses, property owners, developers, and the community. The Department also provides staff support to several public agencies and special purpose entities, including the Carson Successor Agency, Carson Housing Authority, and Carson Enhanced Infrastructure Financing District (EIFD).

Organizational Chart



Administration - Division Overview

The Administrative Division provides comprehensive administrative and operational support to the Department, including budget management, purchasing, records management, clerical services, and general administrative coordination. The Division also provides staff support to the Department's commissions and boards and oversees the timely and accurate processing of departmental documents, invoices, requisitions, contracts, and other administrative transactions. Through these functions, the Division promotes efficient operations, fiscal accountability, and effective delivery of departmental programs and services.



Fiscal Year 2025 - 2026 Accomplishments

- Worked with division managers and the Department Director to prepare and submit a fiscally responsible departmental budget on time.
- Processed departmental requisitions and purchase orders for consultant contracts, goods, and services and followed them through completion.
- Processed and tracked departmental invoices to ensure timely payment.
- Tracked and monitored developer project deposits.
- Supported building permit processing, plan review, and inspections through Building and Safety.
- Provided administrative support to the Department Director, division managers, staff, and internal and external customers.

Fiscal Year 2026 - 2027 Goals

- Develop and submit a fiscally responsible budget for Fiscal Year 2027-2028.
- Process departmental requisitions and purchase orders for consultant contracts, goods, and services in a timely manner.
- Provide staffing and administrative support for the Planning Commission.
- Provide staffing and administrative support for the Mobile Home Rent Review Board.
- Provide staffing and administrative support for the Economic Development Commission.
- Improve record keeping and continue digitizing records for the Planning Division.
- Continue processing permits, plan review, and inspections through Building and Safety.
- Provide additional training opportunities to support staff development.
- Continue providing administrative support to the Department Director, division managers, staff, and internal and external customers.

Economic Development - Division Overview

The Economic Development Division is responsible for attracting new businesses and investment to Carson while supporting the businesses that are already here. The Division works directly with businesses, developers, property owners, brokers, and other economic development partners to identify opportunities and help move projects forward. The Division promotes Carson as a place to do business by highlighting the City's location, available properties, workforce, infrastructure, and other competitive advantages.



Fiscal Year 2025 - 2026 Accomplishments

- Advanced redevelopment of the Carson Civic Center by completing the Surplus Land Act process and issuing a Request for Qualifications and Proposals to identify a qualified master developer for the approximately 20-acre City owned Civic Center campus.
- Advanced the Carson Cares Business Retention and Expansion Program to strengthen relationships with major employers and sales tax generating businesses and identify opportunities to support continued investment in Carson.
- Established relationships with commercial real estate brokers representing key opportunity sites throughout Carson to strengthen the City's business attraction and development efforts.
- Began targeted business attraction efforts focused on restaurants, retailers, employers, and other businesses that can strengthen Carson's commercial areas.
- Expanded outreach to prospective businesses, developers, and investment partners to promote Carson's location, available development opportunities, and economic advantages.

Fiscal Year 2026 - 2027 Goals

- Implement the Economic Development Marketing Strategy to better promote Carson to businesses, investors, developers, and other economic development partners.
- Advance the feasibility and development strategy for a new hotel in the vicinity of the Civic Center and/or Dignity Health Sports Park, including identifying development opportunities and potential hotel operators.
- Strengthen partnerships with CSUDH, SBDC, and other regional organizations to expand access to entrepreneurial education, technical assistance, workforce resources, and capital.
- Attract new restaurants, retailers, and other businesses that address the needs of Carson residents and strengthen the City's commercial corridors.
- Attract new businesses that create jobs, expand Carson's employment base, and provide long term economic benefits to the community.

Real Property Services - Division Overview



The Real Property Services Division was established on July 1, 2026, to bring together housing, real property, redevelopment, and Community Development Block Grant (CDBG) functions and provide a more coordinated approach to these activities. The Division is responsible for implementing projects and programs that support the City's housing, economic development, environmental, and community development priorities. The Division provides administrative and program support to several public entities, including the Carson Housing Authority, Carson Successor Agency, and Carson Enhanced Infrastructure Financing District.

Fiscal Year 2025 - 2026 Accomplishments

- Continued implementation of the City's Façade Improvement Program, including completion of Round 1 projects, funding three new Round 2 projects, and awarding improvements for 13 properties along the East Carson Street corridor, with construction scheduled to begin in FY 2026–2027.
- Advanced brownfield assessment and redevelopment at priority properties and secured additional state and federal funding to support continued environmental assessments.
- Expanded the Brownfields Program through partnerships, workforce development, and community engagement. This included establishing the two-month CSUDH Brownfields Fellowship Program, a Story Map and partnering with the South Bay Workforce Investment Board to secure a $500,000 U.S. EPA Brownfields Job Training Grant.
- Updated the Pipeline Franchise Ordinance, its first comprehensive revision since 1995.
- Completed 21 Neighborhood Pride projects improving the appeal and residential living standards of income-eligible households.

Fiscal Year 2026 - 2027 Goals

- Continue the Commercial Façade Improvement Program to support commercial reinvestment and revitalization ahead of the 2028 Olympic Games.
- Adopt and implement a comprehensive development funding program, including impact fees, community benefits, inclusionary housing, commercial & industrial linkage fees, and ongoing service funding.
- Identify partnership opportunities through cross-agency projects, including the MLK Library, CSUDH Master Plan, and Victoria Golf Course planning efforts.
- Expand housing assistance and preservation through PLHA, including the establishment of a First-Time Homebuyer Program.
- Advance affordable housing development on City and Housing Authority-owned properties through development strategies, partnerships, and funding opportunities.

Planning - Division Overview

The Planning Division is responsible for guiding land use and development throughout Carson. The Division works to ensure that new development is consistent with the City's General Plan, zoning regulations, adopted plans, and long-term goals. The Division administers and implements the City's General Plan and other planning documents, reviews development applications, and works with applicants to move projects through the entitlement and development review process.



Fiscal Year 2025 - 2026 Accomplishments

- Carson 2040 General Plan: Continued implementation of the goals, policies, and programs established by the Carson 2040 General Plan to guide future development and support the City's long-term vision.
- Carson Civic Center Specific Plan: Completed the planning process for the Carson Civic Center Specific Plan, which was reviewed and adopted by the Planning Commission and City Council. The Specific Plan establishes the development framework for the approximately 20-acre City owned Civic Center campus and provides a long-term plan for its redevelopment.
- Envision Carson: Advanced construction of the approximately 1,115-unit mixed use development, which will provide new housing and commercial opportunities and transform a key area of the City.
- Carson Triangle: Advanced construction of the approximately 315-unit residential development, consisting of 283 townhomes and 32 very low-income rental units on approximately 14 acres.
- Improved Entitlement Response Times: Reduced the Planning Division's initial project response time from approximately 30 days to approximately 15 days, giving applicants more timely feedback and improving the overall development review process..

Fiscal Year 2026 - 2027 Goals

- Continue implementation of the Carson 2040 General Plan and continue the Zoning Code Update and other long range planning efforts.
- Continue improving the development review and entitlement process by reducing unnecessary delays, improving coordination between City departments, providing clear direction to applicants, and providing timely and consistent customer service.
- Support the development and preservation of quality housing and high-quality projects that address Carson's housing needs and support the City's economic development goals.
- Identify opportunities to redevelop underutilized properties and key areas of the City through infill development, housing, redevelopment, and other appropriate land uses.

Building and Safety - Division Overview

The Building and Safety Division administers and enforces the City's building and safety regulations. The Division reviews plans, processes permits, conducts inspections, and provides technical assistance to property owners, businesses, contractors, developers, and other applicants. Building and Safety works closely with Planning, Public Works, Economic Development, and other City departments to coordinate the development process and help move residential, commercial, industrial, and public projects through review and construction.



Fiscal Year 2025 - 2026 Accomplishments

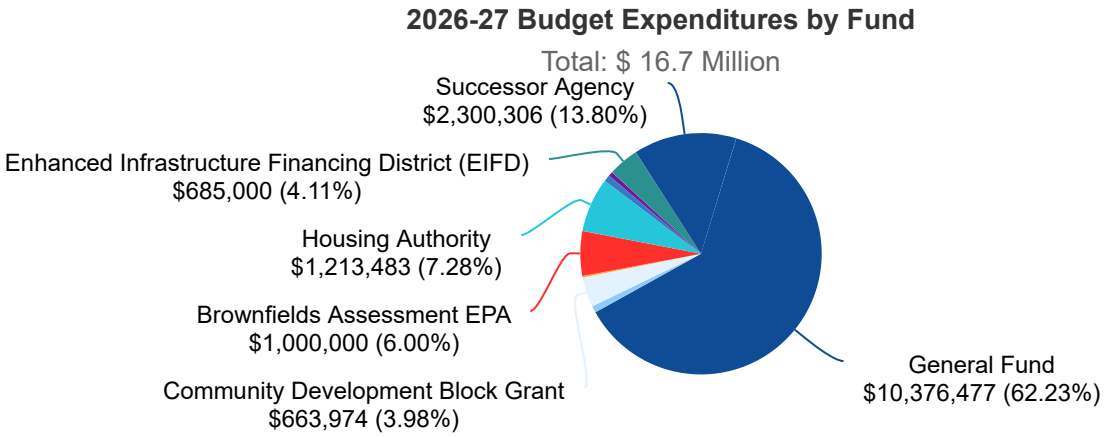
- Provided permitting, plan review, inspection, and customer service for a significant amount of construction activity throughout Carson.
- Permits Issued: 2,989 building permits.
- Project Valuation: Approximately $500 million in construction valuation, including $499.97 million associated with building permits issued during the fiscal year.
- Inspections: 7,691 building inspections.
- Project Review: 1,158 projects and 7,168 project documents reviewed.
- Customer Service: 2,517 counter visitors served and 89 over the counter plan checks completed.

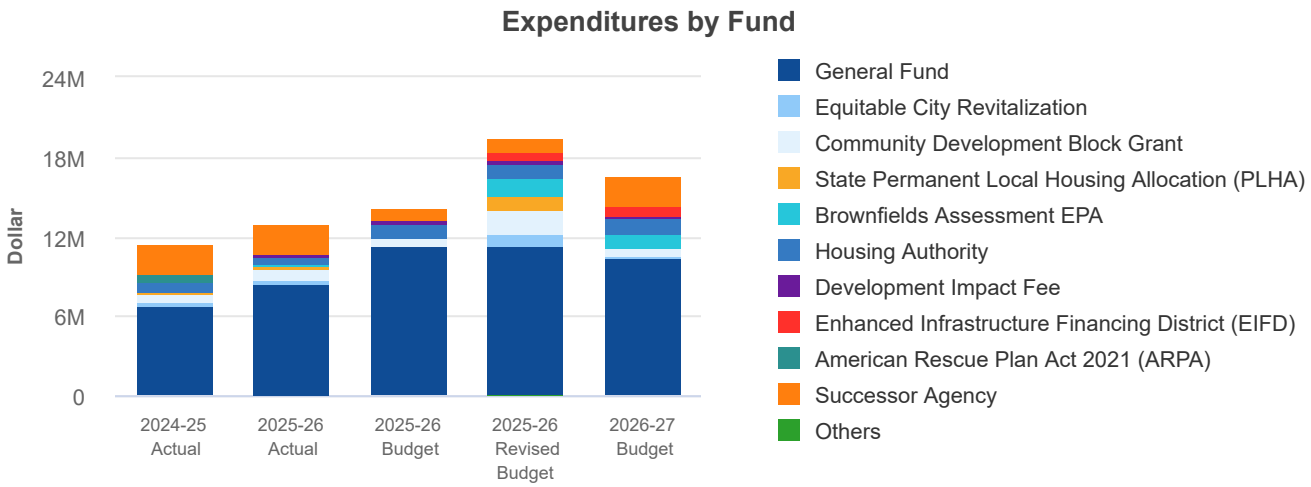
Fiscal Year 2026 - 2027 Goals

- Reduce building permit and plan review processing times and continue making the permitting process more efficient and predictable.
- Improve customer service by providing applicants, contractors, property owners, and developers with timely responses, clear information, and assistance throughout the permitting and inspection process.
- Improve coordination between Building and Safety, Planning, Public Works, and other City departments to help move projects through the City's review and construction processes more efficiently.
- Continue providing timely building inspections and code enforcement to ensure construction in Carson meets applicable building and safety requirements.
- Monitor and improve the performance of contracted Building and Safety services provided by Transtech, including permit processing, plan review, inspections, and customer service.

Expenditures by Fund

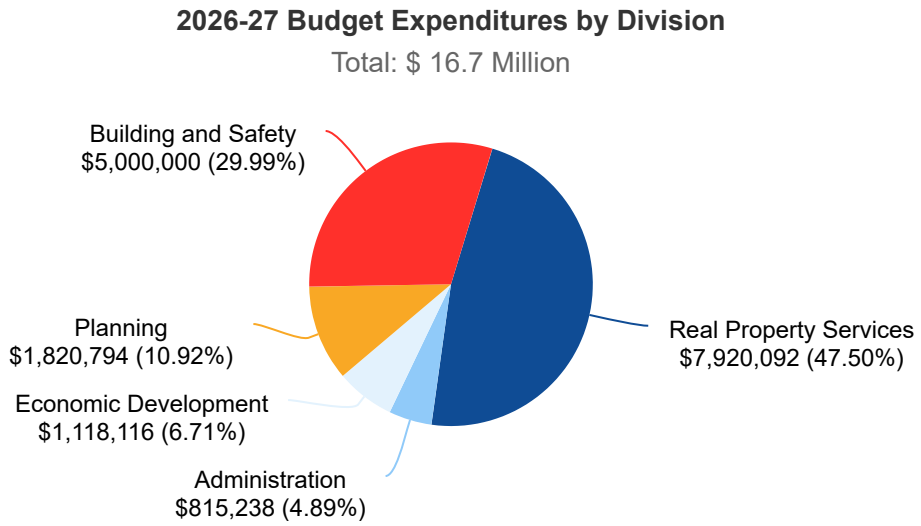
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Community and Economic Development					
General Fund					
General Fund	$ 6,862,477	$ 8,389,287	$ 11,267,943	$ 11,377,942	$ 10,376,477
Total General Fund	**$ 6,862,477**	**$ 8,389,287**	**$ 11,267,943**	**$ 11,377,942**	**$ 10,376,477**
Special Revenue Funds					
Equitable City Revitalization	269,004	366,324	-	841,703	150,000
African American Cultural Heritage	7,152	-	-	-	-
Community Development Block Grant	631,876	859,968	693,996	1,828,534	663,974
State Permanent Local Housing Allocation (PLHA)	78,582	222,558	-	981,459	35,000
Brownfields Assessment EPA	-	82,597	-	1,489,291	1,000,000
Housing Authority	710,767	643,147	998,232	998,232	1,213,483
Development Impact Fee	-	148,864	300,000	300,000	150,000
Community Facilities District	-	7,420	-	141,111	100,000
Enhanced Infrastructure Financing District (EIFD)	5,573	12,227	-	620,000	685,000
American Rescue Plan Act 2021 (ARPA)	695,000	-	-	-	-
Total Special Revenue Funds	**2,397,954**	**2,343,105**	**1,992,228**	**7,200,330**	**3,997,457**
Successor Agency					
Successor Agency	2,242,020	2,194,118	971,375	971,375	2,300,306
Total Successor Agency	**2,242,020**	**2,194,118**	**971,375**	**971,375**	**2,300,306**
Total Community and Economic Development	**$ 11,502,451**	**$ 12,926,510**	**$ 14,231,546**	**$ 19,549,647**	**$ 16,674,240**

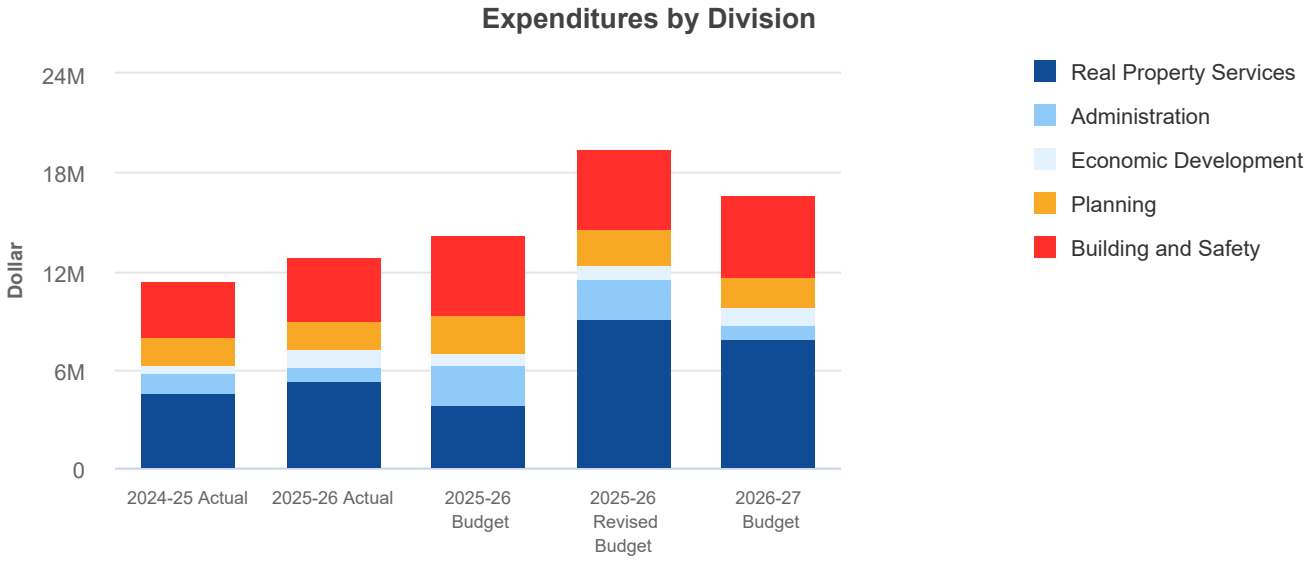




Expenditures by Division

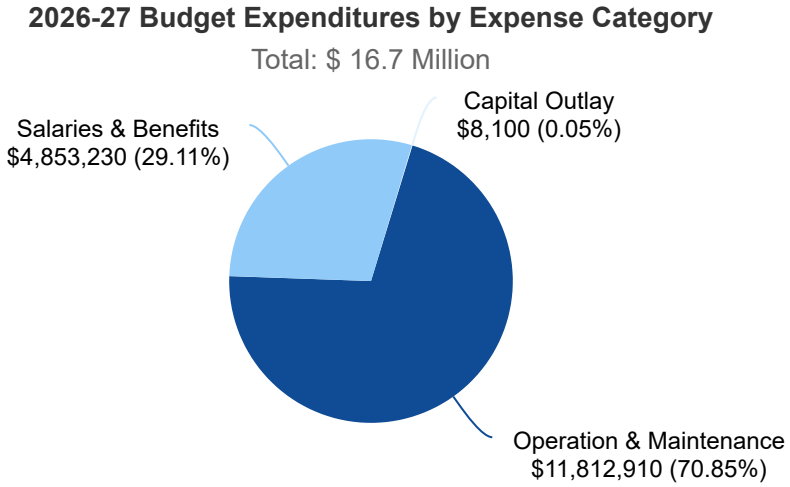
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Community and Economic Development					
Real Property Services	$ 4,678,277	$ 5,319,214	$ 3,892,329	$ 9,132,180	$ 7,920,092
Administration	1,173,998	933,663	2,487,788	2,419,478	815,238
Economic Development	508,673	1,013,787	697,969	931,669	1,118,116
Planning	1,676,129	1,702,790	2,263,460	2,176,320	1,820,794
Building and Safety	3,465,374	3,957,056	4,890,000	4,890,000	5,000,000
Total Community and Economic Development	**$ 11,502,451**	**$ 12,926,510**	**$ 14,231,546**	**$ 19,549,647**	**$ 16,674,240**

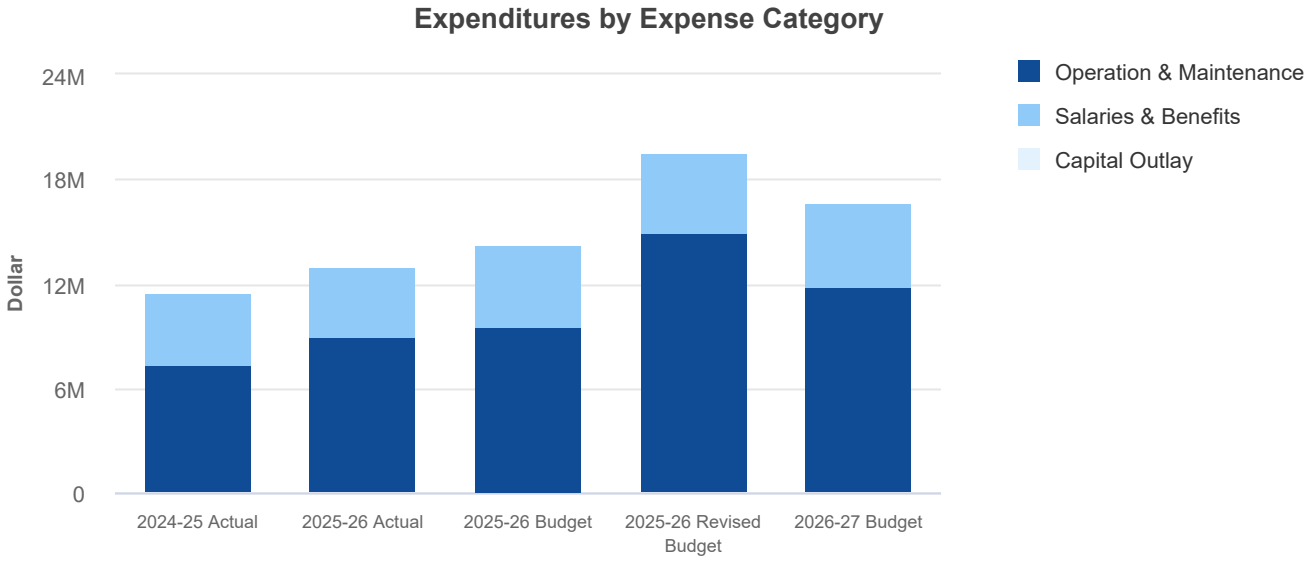




Expenditures by Expense Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Community and Economic Development					
Operation & Maintenance	$ 7,377,254	$ 8,991,390	$ 9,556,848	$ 14,874,949	$ 11,812,910
Salaries & Benefits	4,119,747	3,935,120	4,666,598	4,666,598	4,853,230
Capital Outlay	5,450	-	8,100	8,100	8,100
Total Community and Economic Development	**$ 11,502,451**	**$ 12,926,510**	**$ 14,231,546**	**$ 19,549,647**	**$ 16,674,240**





Expenditures by Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Community and Economic Development					
Full-Time Salaries	$ 3,082,336	$ 2,948,463	$ 3,493,358	$ 3,493,358	$ 3,642,290
Overtime	70,881	13,746	36,000	36,000	16,000
Temporary/Part-Time	6,342	55,953	25,000	25,000	40,000
Retirement	372,154	333,824	406,625	406,625	402,473
Medical & Associated Benefits	432,524	449,727	527,436	527,436	587,449
Dental Insurance	23,729	21,414	32,224	32,224	28,111
Group Life Insurance	5,109	10,004	2,613	2,613	2,322
Professional Development	11,198	19,252	15,000	15,000	12,735
Medicare	48,511	45,475	50,653	50,653	52,814
Deferred Compensation Match	10,915	17,944	32,070	32,070	40,625
Unused Medical-Deferred Comp	56,048	19,318	45,619	45,619	28,411
Professional Services	4,468,509	6,250,620	8,399,665	12,705,839	8,754,045
City Memberships	13,157	16,076	10,000	22,000	30,665
Advertising	-	-	1,000	1,000	102,226
Materials & Supplies	9,062	29,004	72,750	59,521	61,300
Telephone	3,471	4,126	2,400	2,400	5,000
Auto Allowance/Mileage	9,400	6,262	2,500	2,500	8,600
Conference and Travel	30,274	47,580	110,000	53,429	113,000
Employee Uniform	-	3,434	-	646	5,000
Subscriptions & Publications	21,081	49,856	52,500	53,174	158,150
CPU Hardware and Software	-	4,390	3,000	6,509	6,450
Covid-Related Homeless Prevent	18,703	-	-	-	-
Retiree Health Insurance	60,432	60,432	-	-	62,000
Rent Subsidy	220,323	220,691	233,844	233,844	233,844
Postage	2,113	224	70,000	-	72,120
Legal	1,955	5,189	100,000	105,000	73,000
Training	3,420	3,476	7,440	4,900	9,440
Property Tax Admin	1,122,732	1,143,111	-	-	1,200,000
Neigh Pride Prog	377,533	697,368	477,989	1,612,527	436,150
Stipend	11,750	7,550	11,500	11,500	31,800
Amortization Expense	308,339	441,985	-	-	450,000
EOC Professional Services	695,000	-	-	-	-
Maintenance & Repairs	-	16	2,260	160	120
Furniture & Fixtures	5,450	-	8,100	8,100	8,100
Total Community and Economic Development	**$ 11,502,451**	**$ 12,926,510**	**$ 14,231,546**	**$ 19,549,647**	**$ 16,674,240**

Department Summary of Full Time Positions

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted
Community and Economic Development			
ASSISTANT/ASSOCIATE PLANNER[5]	5.00	5.00	6.00
DIRECTOR OF COMMUNITY & ECONOMIC DEVELOPMENT	1.00	1.00	1.00
DIVISION SECRETARY - Y RATE	1.00	1.00	1.00
ECONOMIC DEVELOPMENT MANAGER	1.00	1.00	1.00
EXECUTIVE ASSISTANT[6]	1.00	1.00	-
HOUSING ANALYST[3]	-	-	1.00
HOUSING SPECIALIST[3]	-	-	2.00
INNOVATION & BUSINESS LIASON[1]	1.00	1.00	1.00
PLANNING MANAGER	1.00	1.00	1.00
PLANNING SECRETARY	1.00	1.00	1.00
PRINCIPAL ADMINISTRATIVE ANALYST	1.00	1.00	1.00
REAL PROPERTY SERVICES MANAGER[4]	-	-	1.00
(SENIOR) ADMINISTRATIVE SPECIALIST[2]	3.00	3.00	3.00
SENIOR CLERK[3]	-	-	1.00
SENIOR PLANNER	2.00	2.00	2.00
SPECIAL PROJECTS MANAGER[4]	1.00	1.00	-
TYPIST CLERK[1]	1.00	2.00	2.00
Total Community and Economic Development	**20.00**	**21.00**	**25.00**

Notes:

(1) - Received 1 Innovation and Business Liaison from the dissolved Innovation and Sustainability Department (position history included in new department for comparability)

(2) - Received 1 (Senior) Administrative Specialist from the dissolved Innovation and Sustainability Department (position history included in new department for comparability)

(3) - Received the Housing division from the City Manager's Office

(4) - Reclassed 1 Special Projects Manager to 1 Real Property Services Manager

(5) - Added 1 Assistant/Associate Planner

(6) - Moved 1 Executive Assistant to the Carson Reclamation Authority

Performance Measures

City Council Priorities and Intiatives	Performance Measure	FY 2024-25 Year End Actual	FY 2025-26 Year End Actual	FY 2026-27 Projected	Annual Target
QL	Number of housing units (including mobile homes) receiving rehabilitation assistance through CDBG-funded programs.	30	30	20	30
QL	Percentage of fair housing complaints resolved or referred to appropriate legal or mediation services.	94%	95%	95%	95%
QL	Number of Mobile Home Rent Control (CPI Applications) Processed	10	10	10	N/A
QL	Number of Mobile Home Rent Control (Capital Improvement Applications) Processed	0	1	2	N/A
QL	Number of Mobile Home Rent Control (Fair Improvement Applications) Processed	1	0	1	N/A
QL	Percentage of Mobile Home Rent Control (CPI Applications Only) Processed Timely	100%	100%	100%	100%
QL	Affordable Housing Units Monitored	692	692	692	692
QL	Number of Community Engagement Events	5	10	10	10
QL	Number of Community Surveys Collected (exclude Planning)	100+	100+	100	100+
QL	Phase I Environmental Site Assessment Funded & Completed	4	1	3	1
QL	Phase II Environmental Site Assessment Funded & Completed	4	1	2	1
QL	Environmental Site Clean Up	0	1	2	1
QL	Oil and Gas Facilities Audited & Monitored	0	5	5	5
I	Regulatory Reports Completed	5	5	5	5
I	New Fiscal Health Initiatives Evaluated	4	4	4	4
ED	Number of Competitive Grant Awards Evaluated	2	1	2	1
ED	Number of Competitive Grants Award Applied	2	1	2	1
ED	Number of Competitive Grants Awarded	3	1	1	1
ED	Dollars of Competitive Grants Awarded	$2,166,000.00	$1,000,000.00	$0.00	$1,000,000.00
ED	Success Rate for Competitive Grants, Applied vs. Awarded (3 Year Rolling Average)	100%	100%	100%	100%
ED	Active Partnerships & External Collaboration (Non-Profits & Public Institution)	4	5	5	5
ED	Commercial Façade Improvement Application Received	2	2	5	2
ED	Commercial Façade Improvement Application Funded	5	25	7	5
ED	Commercial Façade Improvement Project Completed	1	1	2	1

Public Works



Public Works

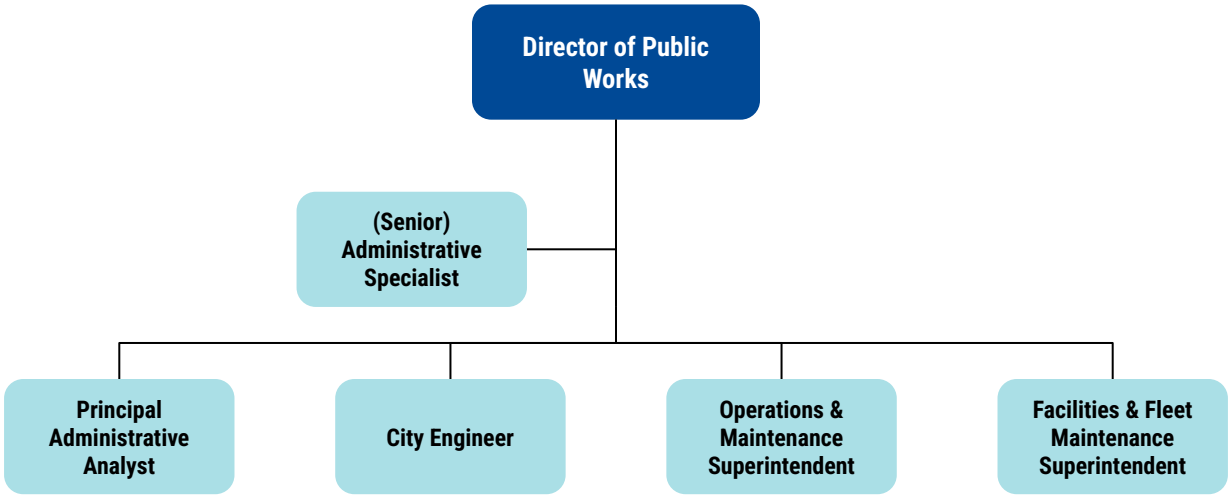
Mission Statement

The Public Works Department is committed to delivering exceptional and responsive services to the residents, businesses, and visitors of the City of Carson. Our mission is to enhance our community's well-being through the sustainable execution of projects and the construction and maintenance of vital local infrastructure.

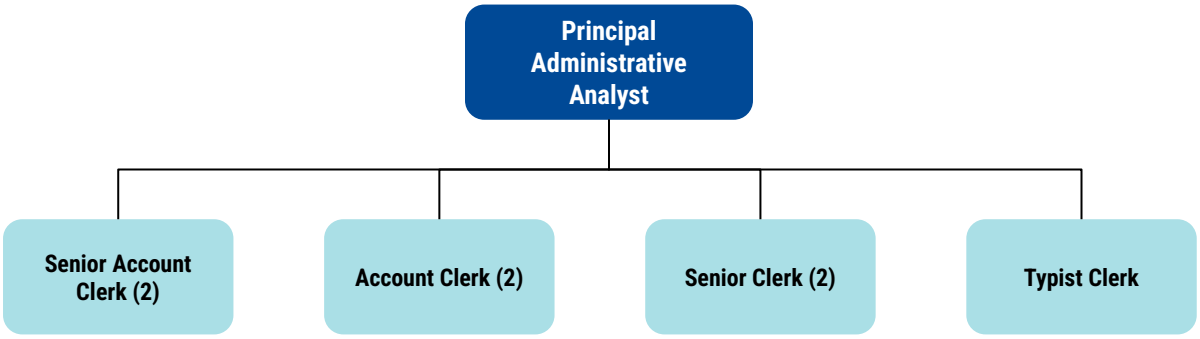
Overview Statement

The Public Works Department is committed to providing a safe, clean, and healthy environment for the City of Carson. Through the design, construction, maintenance, and management of the municipal infrastructure system, Public Works seeks to enhance the overall quality of life for the community. The Director of Public Works leads four interrelated divisions: Administration, Engineering & Traffic, Facilities & Fleet and Operations & Maintenance. The Public Works team collaborates both internally and externally to accomplish projects that enrich the quality of life for Carson's residents and visitors. The vision of Public Works is embarking on a strategic realignment aimed at securing a prosperous future for the citizens of Carson. In accordance with the City Council's Vision and Mission established in March 2021, our department is dedicated to proactive rather than reactive approaches, carefully weighing community and cultural values alongside project costs. Our paramount goal is to uphold a superior level of service for our constituents by preemptively identifying and addressing challenges before they affect our community adversely. We will conduct thorough evaluations of the city's current state to chart the most effective course toward achieving both short-term and long-term objectives. This will entail a focused examination of engineering, street maintenance, and landscape and building upkeep. Some avenues may involve seeking grants previously unexplored by Carson, while others may necessitate in-depth research to inform our strategic planning and incentivize future initiatives. Moreover, a key initiative for the year ahead involves assessing the previously deferred maintenance practices of the city, which encompasses streets, sidewalks, medians, buildings, turf, trees, and utilities. This comprehensive assessment will guide our efforts in prioritizing and addressing critical infrastructure needs to enhance the overall standard of living for Carson's residents.

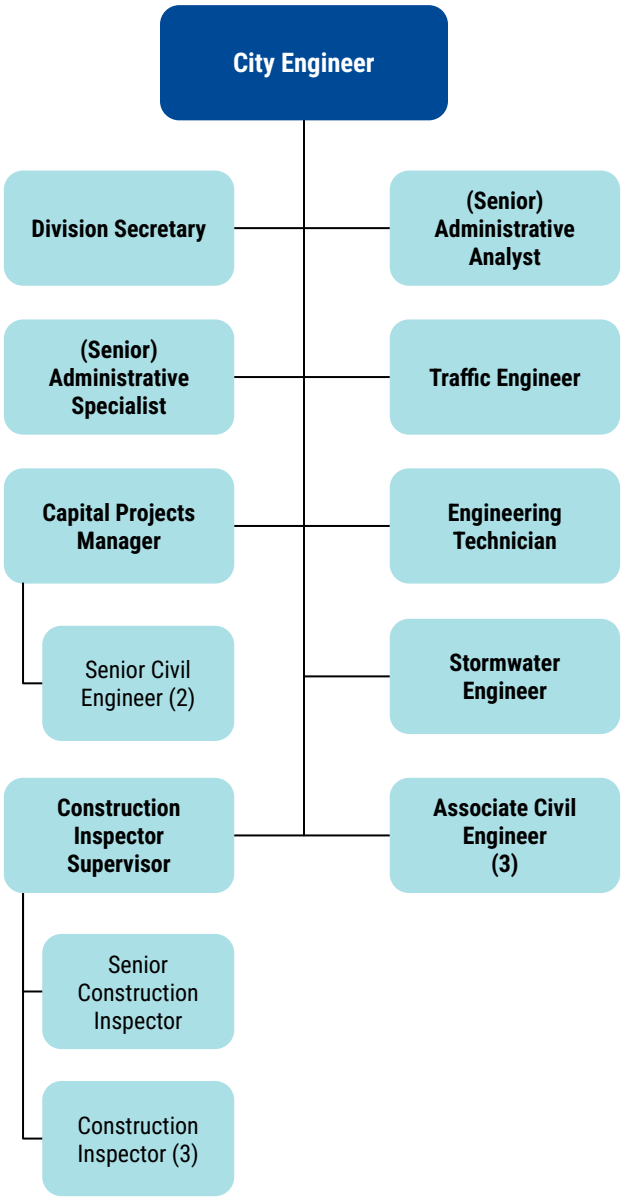
Organizational Chart



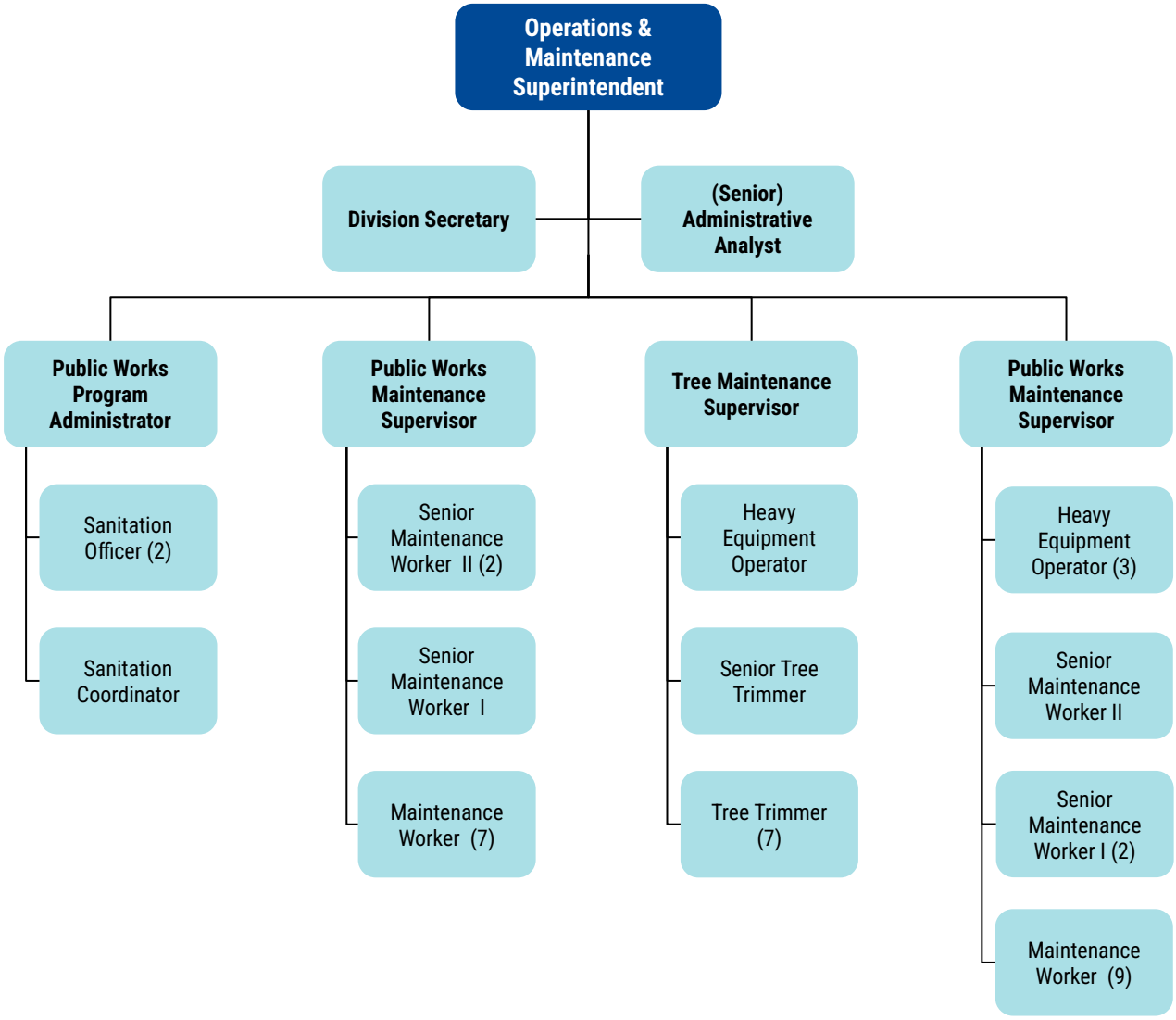
Organizational Chart



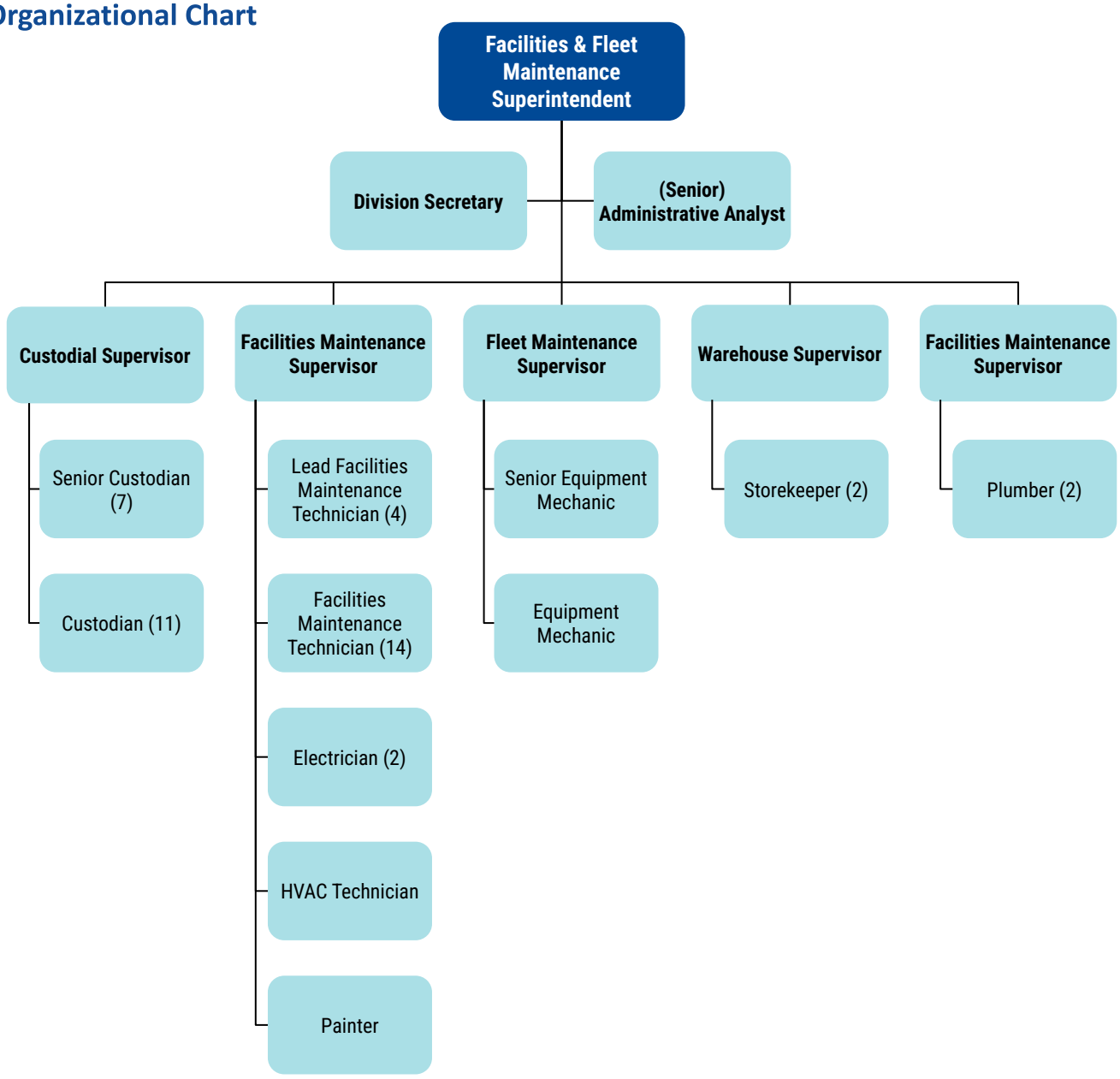
Organizational Chart



Organizational Chart



Organizational Chart



Administration - Division Overview

The Administration Division is responsible for the support and overall direction and coordination of the Department. Administrative management includes developing the General Fund budget and track spending, handling communication and scheduling, managing personnel and training opportunities, processing contracts and routing paperwork, securing and implementing grant programs and overseeing the development and implementation of short and long-term goals that improve the effectiveness and efficiency of the Department.



Fiscal Year 2025 - 2026 Accomplishments

- Proposed updates to ordinances, policies, and procedures primarily concerning Public Works.
- Evaluated and optimized internal software systems.
- Implemented enhanced expenditure tracking dashboards, reducing meetings by 50%.
- Led development and monitoring of a $33M operating budget.
- Introduced data-driven forecasting models to support mid-year budget adjustments.
- Supported capital improvement program (CIP) tracking and administrative oversight.

Fiscal Year 2026 - 2027 Goals

- Improve interdepartmental communication protocols.
- Digitize manual processes (forms, records, internal requests), increasing operational throughput.
- Implement multi-year financial forecasting models for expense volatility and capital planning.
- Integrate real-time dashboards accessible to executive leadership.

Engineering - Division Overview



The Engineering Division provides the technical foundation for a modern Public Works Department, and its primary responsibility is to assist the Administration and Operations & Maintenance Divisions with project management and specialized design and construction skills. The engineering team determines which studies are needed to advise the department on deficiencies, regulatory requirements, compliance with applicable local, state and federal laws, cost effectiveness, prudent approaches, and strategic plans. These activities inform executive management and City Council in determining project priority. Some of the Engineering team's most coveted projects are:

Fiscal Year 2025 - 2026 Accomplishments

- Develop comprehensive master plans encompassing landscape, fiber optics, utilities, recycled water, and stormwater compliance.
- Collaborate with the City's grant facilitator to research Public Works associated aimed at securing additional funding for City capital improvement projects and related infrastructure needs.
- Identified and executed Traffic Signal Improvements citywide.
- Implemented project-level budget tracking and forecasting software.
- Improved coordination with Utility Companies.

Fiscal Year 2026 - 2027 Goals

- Finalize the conversion of approximately 7,000 utility-owned streetlights to energy-efficient LEDs.
- Implement digital plan review and permitting workflows.
- Integrate climate resilience into all capital projects (stormwater, heat mitigation, energy efficiency).
- Expand green infrastructure and complete streets initiatives.
- Improve public communication on project timelines, impacts, and benefits.

Operations and Maintenance - Division Overview



The Operations & Maintenance Division in Carson is responsible for the day-to-day delivery and sustainment of core municipal services, including streets, sidewalk, concrete, abatement, graffiti, sanitation support, and public right-of-way assets. The division focuses on service reliability, asset preservation, and rapid response, ensuring infrastructure remains safe, functional, and compliant with regulatory standards. Operations & Maintenance applies to a preventive and corrective maintenance framework to minimize service disruptions, extend asset life, and control lifecycle costs. Through coordinated field operations, work order management, and performance tracking, the division maintains high service levels while adapting to operational demands, emergency response needs, and community expectations. Strategic alignment with Engineering and Facilities ensures seamless transition from project delivery to long-term maintenance, supporting the City's overall infrastructure sustainability and operational efficiency.

Fiscal Year 2025 - 2026 Accomplishments

- Mill & Pave – street rehabilitation districts 1-4, excavate street areas because of sinkholes and roadway base failure and re-pave the areas by Contractor – City Wide Pavement Maintenance Program and In House team for spot repairs.
- The concrete team has successfully managed and completed several major sidewalk projects, including improvements along Santa Fe Avenue, Figueroa Street, and a significant portion of University Avenue- work that is typically outsourced to contractors due to the scale and complexity of the sidewalk repairs.
- Inspection of districts 1-4 for illegal dumping and hazardous materials dumped and properly removed & disposed of as required (on-going).
- Graffiti removal throughout the city within 48 hours of receiving service requests
- Awarded the Urban Forestry Master Plan Grant.

Fiscal Year 2026 - 2027 Goals

- Sidewalk inspection and repair as needed per industry standards/ADA compliance by maintenance zones 1-7 rotation schedule & service requests by priority.
- Vegetation/blight control – city owned lots.
- Traffic sign replacement underway on all medians throughout the city that were missing or deteriorated.
- Tree trimming throughout the city maintenance zones 1-27 by city contractor.

Fleet and Facilities Maintenance - Division Overview

The Facilities and Fleet Division is dedicated to maintaining and enhancing the infrastructure and transportation assets vital to the functionality of our workforce. Our mission is to provide safe, sustainable, and efficient facilities and vehicles that support the diverse needs of residents, businesses, and visitors alike.



Fiscal Year 2025 - 2026 Accomplishments

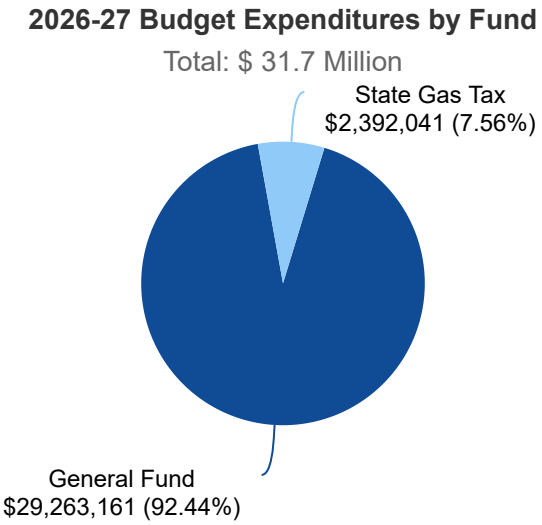
- Reduced fleet downtime by 20% through improved scheduling and enhanced vendor coordination.
- Began transition toward low-emission or electric fleet vehicles.
- Negotiated vendor contracts for maintenance and repairs.
- Ensured compliance with State and Federal safety regulations with Cal OSHA.

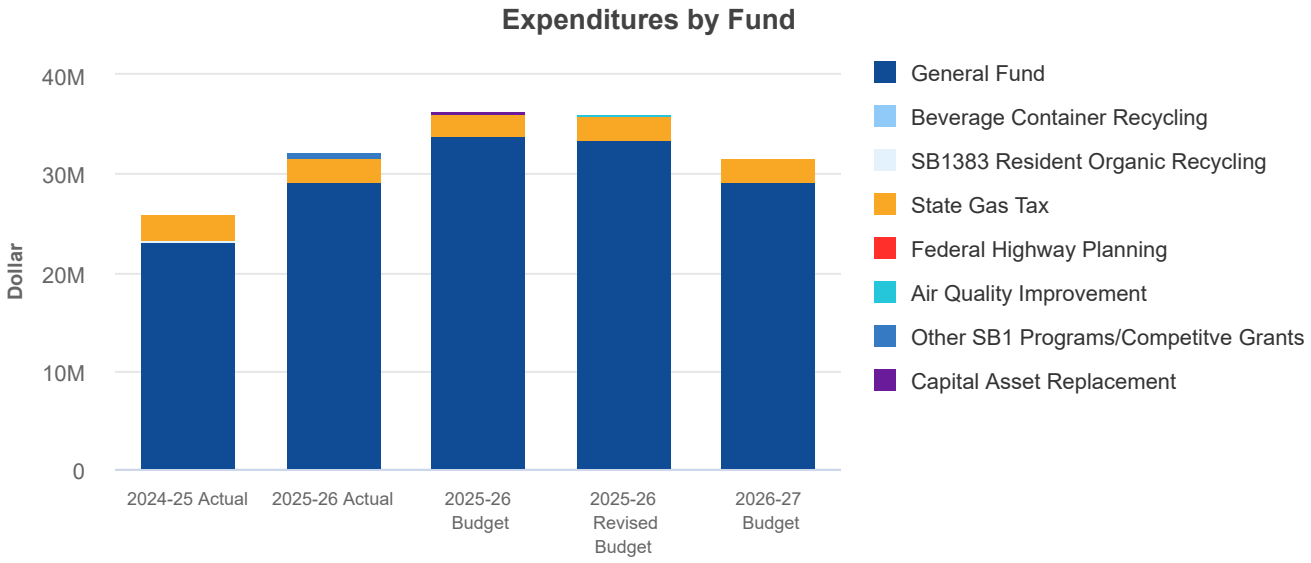
Fiscal Year 2026 - 2027 Goals

- Create a multi-year fleet and equipment replacement plan prioritizing the adoption of electric powered motors.
- Continue to implement energy efficient facilities.
- Expand Warehouse inventory to better service all departments within the City of Carson.
- Align Facilities & Fleet CIP with citywide infrastructure strategy.

Expenditures by Fund

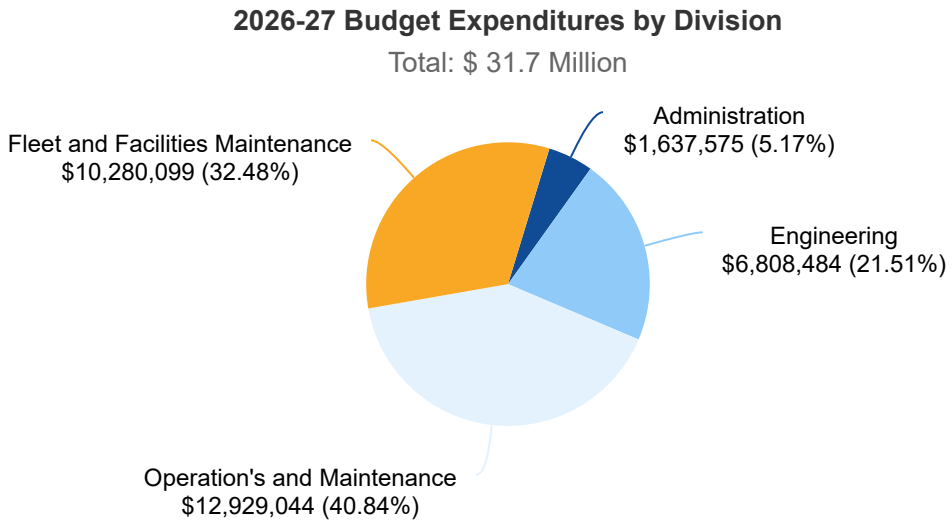
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Public Works					
General Fund					
General Fund	$ 23,189,436	$ 29,137,268	$ 33,963,936	$ 33,457,462	$ 29,263,161
Total General Fund	**$ 23,189,436**	**$ 29,137,268**	**$ 33,963,936**	**$ 33,457,462**	**$ 29,263,161**
Special Revenue Funds					
Beverage Container Recycling	-	-	23,112	23,112	-
SB1383 Resident Organic Recycling	114,362	-	-	-	-
State Gas Tax	2,610,793	2,527,857	2,240,387	2,536,505	2,392,041
Federal Highway Planning	-	17,500	-	-	-
Air Quality Improvement	113,497	30,807	-	30,807	-
Other SB1 Programs/Competitve Grants	-	485,879	-	-	-
Capital Asset Replacement	(5,495)	216	100,000	100,000	-
Total Special Revenue Funds	**2,833,157**	**3,062,259**	**2,363,499**	**2,690,424**	**2,392,041**
Total Public Works	**$ 26,022,593**	**$ 32,199,527**	**$ 36,327,435**	**$ 36,147,886**	**$ 31,655,202**

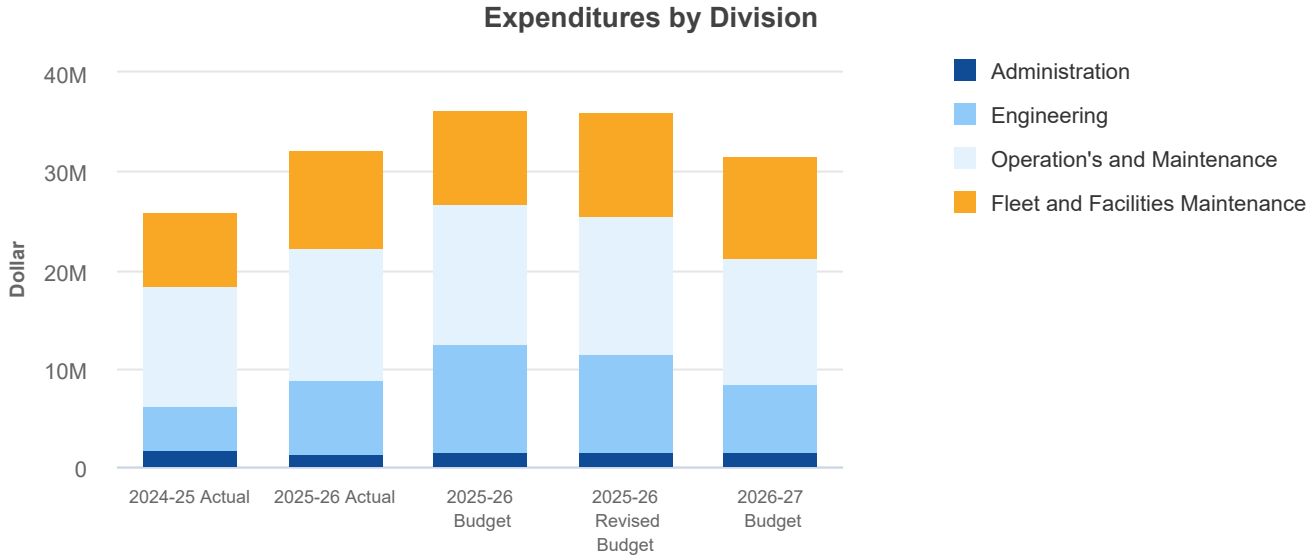




Expenditures by Division

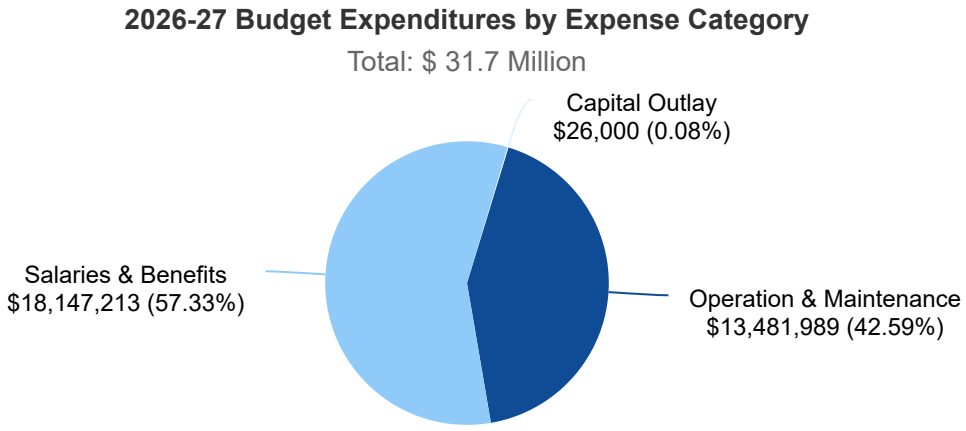
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Public Works					
Administration	$ 1,857,168	$ 1,341,859	$ 1,530,814	$ 1,530,814	$ 1,637,575
Engineering	4,367,053	7,687,927	11,012,177	10,027,563	6,808,484
Operation's and Maintenance	12,331,177	13,312,611	14,298,021	13,977,421	12,929,044
Fleet and Facilities Maintenance	7,467,195	9,857,130	9,486,423	10,612,088	10,280,099
Total Public Works	**$ 26,022,593**	**$ 32,199,527**	**$ 36,327,435**	**$ 36,147,886**	**$ 31,655,202**

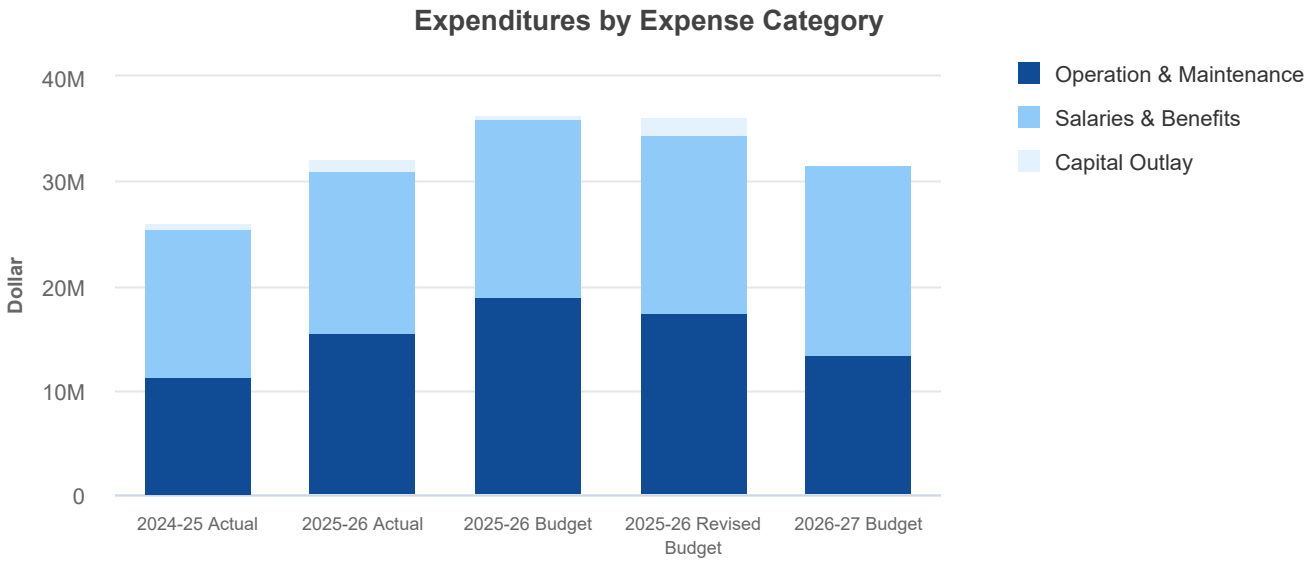




Expenditures by Expense Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Public Works					
Operation & Maintenance	$ 11,329,960	$ 15,450,533	$ 18,967,191	$ 17,326,416	$ 13,481,989
Salaries & Benefits	14,199,409	15,644,273	17,064,244	17,064,244	18,147,213
Capital Outlay	493,224	1,104,721	296,000	1,757,226	26,000
Total Public Works	**$ 26,022,593**	**$ 32,199,527**	**$ 36,327,435**	**$ 36,147,886**	**$ 31,655,202**





Expenditures by Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Public Works					
Full-Time Salaries	$ 9,622,276	$ 10,428,887	$ 11,892,831	$ 11,892,831	$ 13,162,072
Overtime	690,836	1,028,519	15,000	15,000	17,500
Temporary/Part-Time	226,852	267,782	226,040	226,040	210,000
Retirement	1,172,649	1,168,975	1,386,393	1,386,393	1,454,409
Medical & Associated Benefits	1,963,262	2,068,091	2,888,184	2,888,184	2,554,127
Dental Insurance	101,599	102,655	153,122	153,122	138,515
Group Life Insurance	24,167	52,851	11,769	11,769	11,097
Professional Development	13,444	21,236	27,300	27,300	17,850
Medicare	157,809	176,377	172,699	172,699	190,850
Deferred Compensation Match	22,687	98,281	93,535	93,535	118,900
Unused Medical-Deferred Comp	203,828	230,619	197,371	197,371	271,893
Professional Services	7,484,933	10,623,864	14,531,492	12,580,061	8,257,777
City Memberships	180	3,285	6,317	6,317	6,992
Advertising	-	-	-	-	2,500
Materials & Supplies	1,618,428	2,170,710	1,897,512	2,107,449	2,066,500
Telephone	36,632	38,359	43,090	38,590	42,390
Auto Allowance/Mileage	5,663	5,515	7,900	7,900	10,500
Conference and Travel	26,329	22,357	33,500	29,100	63,700
Licenses/Permits/Fees	31,185	69,254	60,500	74,316	60,500
Employee Uniform	88,935	157,793	106,850	187,690	171,675
Subscriptions & Publications	8,277	8,131	15,750	13,250	17,750
CPU Hardware and Software	735	19,315	3,000	20,063	14,000
Non-Capital Tools/Equipment	133,507	182,661	199,000	192,500	257,000
Disposal Costs	967	27,995	75,000	75,000	100,000
Postage	2,310	1,174	-	-	-
Training	26,971	3,591	62,950	37,850	76,900
Gas	18,042	20,397	20,000	20,000	20,000
Electric	1,080,835	1,064,704	1,046,000	1,046,000	1,046,000
Water	303,748	323,387	295,900	295,900	306,300
Stipend	2,000	1,300	3,780	3,780	3,780
Waste Resources Technology	41,961	88,251	60,000	100,000	340,000
Maintenance & Repairs	89,020	81,555	101,200	93,200	47,200
Equipment Rental	36,897	30,275	52,450	52,450	75,000
Vehicle Lease	-	170,371	-	-	195,525
Diesel Fuel	44,076	44,492	70,000	50,000	50,000
Unleaded Gas	244,829	291,797	275,000	295,000	250,000
Slurry Seal	3,500	-	-	-	-
Vehicles/Rolling Inventory	216,341	465,280	100,000	886,255	-
Equipment	276,883	639,441	195,000	746,449	25,000
Furniture & Fixtures	-	-	1,000	124,522	1,000
Total Public Works	**$ 26,022,593**	**$ 32,199,527**	**$ 36,327,435**	**$ 36,147,886**	**$ 31,655,202**

Department Summary of Full Time Positions

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted
Public Works			
ACCOUNT CLERK	2.00	2.00	2.00
ADMINISTRATIVE SECRETARY[1]	1.00	1.00	-
ASSOCIATE CIVIL ENGINEER	4.00	3.00	3.00
CAPITAL PROJECTS MANAGER[4]	-	-	1.00
CITY ENGINEER	1.00	1.00	1.00
CONSTRUCTION INSPECTOR	3.00	3.00	3.00
CONSTRUCTION INSPECTOR SUPERVISOR	1.00	1.00	1.00
CUSTODIAL SUPERVISOR	1.00	1.00	1.00
CUSTODIAN	10.00	11.00	11.00
DIRECTOR OF PUBLIC WORKS	1.00	1.00	1.00
DIVISION SECRETARY	2.00	3.00	3.00
ELECTRICIAN	2.00	2.00	2.00
ENGINEERING TECHNICIAN	1.00	1.00	1.00
EQUIPMENT MECHANIC	1.00	1.00	1.00
FACILITIES & FLEET MAINTENANCE SUPERINTENDENT	1.00	1.00	1.00
FACILITIES MAINTENANCE SUPERVISOR	2.00	2.00	2.00
FACILITIES MAINTENANCE TECHNICIAN	13.00	14.00	14.00
FLEET MAINTENANCE SUPERVISOR	1.00	1.00	1.00
HEAVY EQUIPMENT OPERATOR	4.00	4.00	4.00
HVAC TECHNICIAN	1.00	1.00	1.00
LEAD FACILITIES MAINTENANCE TECHNICIAN	4.00	4.00	4.00
MAINTENANCE WORKER	14.00	16.00	16.00
OPERATIONS AND MAINTENANCE SUPERINTENDENT	1.00	1.00	1.00
OPERATIONS MANAGER[4]	1.00	1.00	-
PAINTER	1.00	1.00	1.00
PLUMBER	2.00	2.00	2.00
PRINCIPAL ADMINISTRATIVE ANALYST	1.00	1.00	1.00
PUBLIC WORKS MAINTENANCE SUPERVISOR	2.00	2.00	2.00
PUBLIC WORKS PROGRAM ADMINISTRATOR	1.00	1.00	1.00
SANITATION OFFICER	2.00	2.00	2.00
SANITATION SERVICES COORDINATOR	1.00	1.00	1.00
SENIOR ACCOUNT CLERK	1.00	2.00	2.00
(SENIOR) ADMINISTRATIVE ANALYST	1.00	3.00	3.00
(SENIOR) ADMINISTRATIVE SPECIALIST[2]	2.00	1.00	2.00
SENIOR CIVIL ENGINEER	2.00	2.00	2.00
SENIOR CLERK	2.00	2.00	2.00
SENIOR CONSTRUCTION INSPECTOR	-	1.00	1.00
SENIOR CUSTODIAN	7.00	7.00	7.00
SENIOR EQUIPMENT MECHANIC	1.00	1.00	1.00
SENIOR MAINTENANCE WORKER I[3]	3.00	4.00	3.00
SENIOR MAINTENANCE WORKER II[3]	2.00	2.00	3.00
SENIOR TREE TRIMMER	1.00	1.00	1.00
STOREKEEPER[5]	1.00	1.00	2.00
STORMWATER ENGINEER	1.00	1.00	1.00
TRAFFIC ENGINEER	1.00	1.00	1.00
TREE MAINTENACE SUPERVISOR	1.00	1.00	1.00
TREE TRIMMER	7.00	7.00	7.00
TYPIST CLERK	1.00	1.00	1.00
WAREHOUSE SUPERVISOR	1.00	1.00	1.00
Total Public Works	**117.00**	**125.00**	**126.00**

Department Summary of Full Time Positions (continued)

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted

Notes:
(1) - Moved 1 Administrative Secretary to the Human Resources and Risk Management
(2) - Adding 1 (Senior) Administrative Specialist
(3) - Reclassed 1 Senior Maintenance Worker I to 1 Senior Maintenance Worker II
(4) - Reclassed 1 Operations Manager to 1 Capital Projects Manager
(5) - Reclassed 1 Storekeeper part-time to Storekeeper full-time

Performance Measures

City Council Priorities and Intiatives	Performance Measure	FY 2024-25 Year End Actual	FY 2025-26 Year End Actual	FY 2026-27 Projected	Annual Target
QL	Vacancy Rate by %	16%	10%	5%	4%
QL	Percent of Operational Budget Spend on Staff Training	0%	1%	0%	0%
QL	Percent of Training Budget Spend	66%	34%	40%	40%
QL	Percent of Employee Local Training Spend	52%	9%	50%	70%
QL	Percent of Employee Conference Training Spend	91%	67%	80%	80%
T	Number of Service Request Received	1006	2416	3000	2500
I	Number of Funded Capital Improvement Projects	51	88	43	43
I	Dollar Value of Active CIP Projects	$57,853,570	$190,235,438	$147,937,047	$147,937,047
I	Percent of CIP Projects Reaching Construction Within 12 Months	18%	26%	26%	26%
I	Number of Traffic Requests Reviewed	99	126	150	150
I	Average Time to Review Engineering Plan Submittals (Business Days)	15	17	15	15
I	Percent of Engineering Plan Reviews Completed On-Time	72%	80%	90%	100%
QL	Number of Utility Permits Processed Annually	494	699	750	700
QL	Number of Grants Applied For	10	1	2	2
QL	Average Time to Issue Encroachment Permits (Days) (hours?)	(1) Week	4	(1) 3-4 Business Days	(1) 3-4 Business Days
QL	Number of Stormwater Compliance Inspections Conducted	N/A	733	800	800
I	Average Percent Variance on Completed Capital Projects	(=+/-20%)	(=+/-18%)	(=+/-10%)	(=+/-10%)
QL	Number of Preventive Maintenance Tasks Completed on Schedule	400	469	500	500
I	Percent of Work Orders for Facilities Completed Within 7 Days	70%	15%	25%	25%
I	Square Footage of Facilities Maintained to Standard	406,243	406,243	406,243	406,243
I	Average Fleet Vehicle Downtime (Days)	4 days	2 Days	2 Days	2 Days
QL	Percent of City Vehicles Meeting Green Fleet Standards	29%	36%	40%	40
I	Number of Fleet Preventive Maintenance Services Completed	90	496	400	400
QL	Number of Alternative Fuel Vehicles Added to Fleet	18	15	10	10
QL	Number of Pedestrian Safety Enhancements Installed (Truncated domes, signage, striping, push buttons, crosswalks, lights)	0	244	200	200
QL	Percent of Street Resurfacing Projects Completed as Scheduled	100%	100%	100%	100%
QL	Percent of Pothole Repairs Completed Within 72 Hours	90%	95%	95%	95%
QL	Miles of Streets Resurfaced Annually	22	47	47	47
QL	Percent of Sidewalk Repairs Completed Within 30 Days	95%	100%	100%	100%
QL	Number of Trees Planted Annually	120 (+103 WCA)=223	153	200	200
QL	Percent of Graffiti Removal Requests Completed Within 24 Hours	90%	90%	95%	95%
QL	Number of Community Clean-Up Events Supported	2	3	3	3
QL	Tons of Illegal Dumping Collected	433.91	N/A	400	400

Community Services/ Recreation/Park Maintenance Department



Community Services/Recreation/ Park Maintenance Department

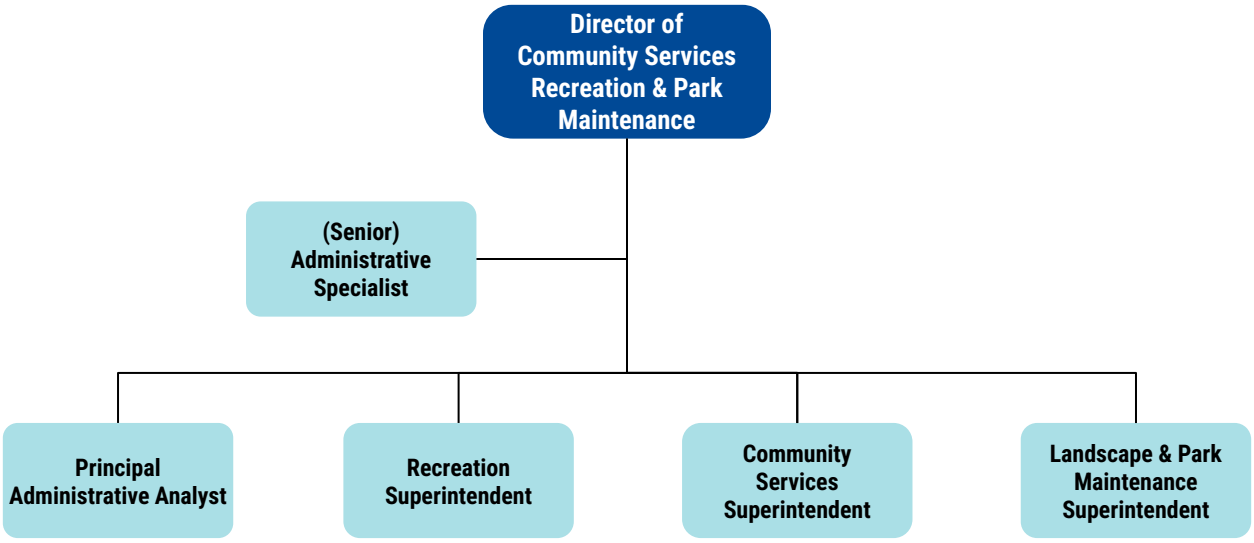
Mission Statement

The Community Services/Recreation/Park Maintenance Department enhances residents' quality of life by delivering quality programs, services, and facilities that create lasting positive memories for youth, adults, and seniors throughout the community.

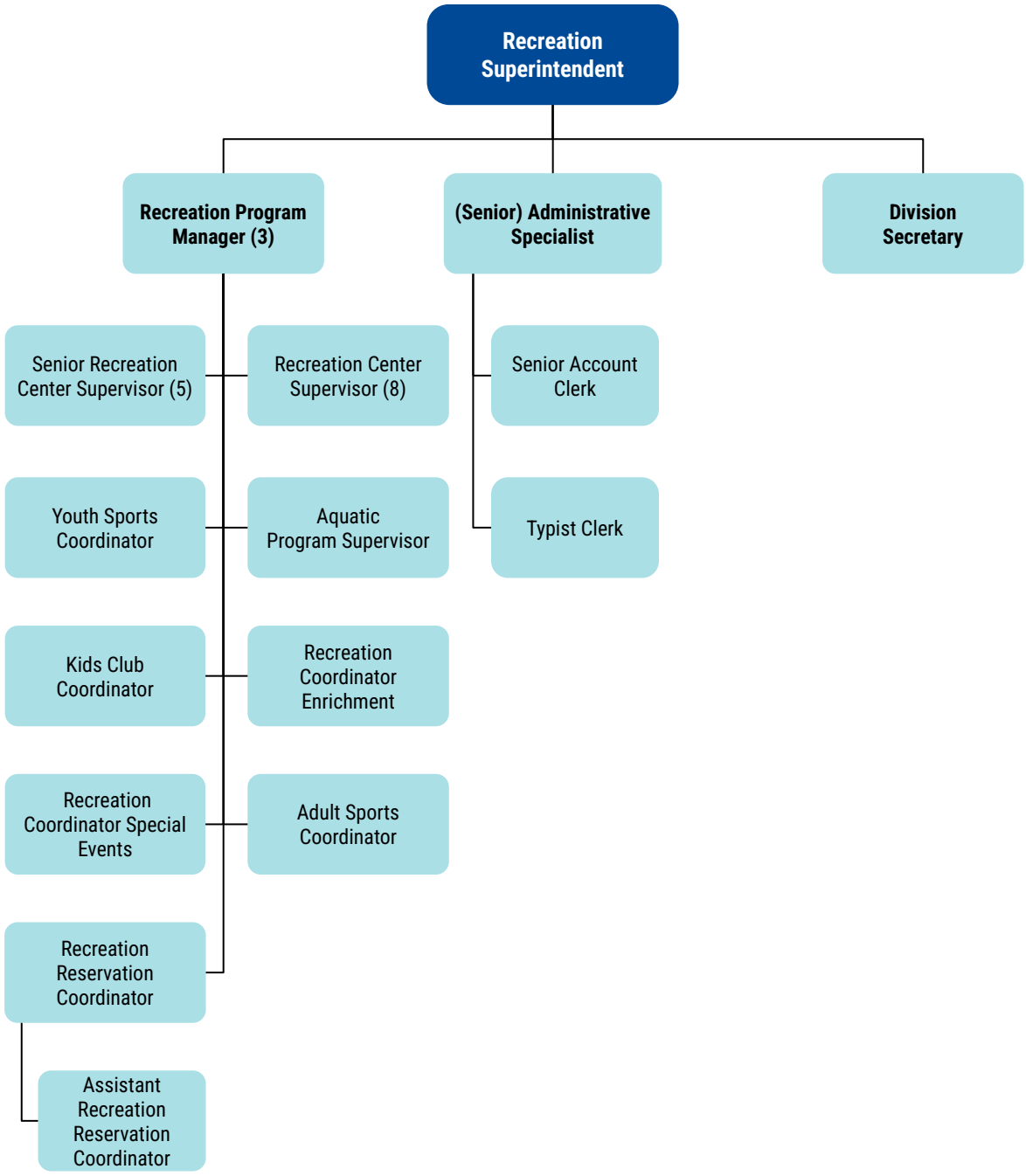
Overview Statement

The Community Services/Recreation/Park Maintenance Department is dedicated to enriching and embracing community diversity through its delivery of a multitude of services to residents of the City of Carson. Programming is provided primarily through two (2) of its four (4) Divisions, Recreation and the Community Services Division. The services they offer are intended to meet the recreational and social needs of the community: Youth and Adult sports; aquatics; fitness centers; activities and classes at the city's recreational facilities; special events; senior recreation and social services; hospitality at the Carson Event Center; excursions; and transportation to vital community resources. The Park Maintenance Division manages the landscaping and exterior areas of the city's parks, City Hall, the Carson Event Center, and the Corporate Yard, thereby ensuring the beauty, safety, and usability of these areas. Community Services is spearheaded by the Administration Division that oversees all aspects of operations and is led by the Director with support from the Principal Administrative Analyst and the Administrative Specialist. With twelve (12) full-service parks, four (4) mini-parks, and countless amenities at each site, a key priority of the Department is the continuing work of upgrading, improving, and expanding its facilities. The ultimate goal of these initiatives is to enhance the experience for all visitors. As part of its ongoing commitment to augmenting program offerings, plans to add more classes and other services to meet the increasing and/or changing needs of its constituents are anticipated. Moreover, trainings to strengthen the skillsets and knowledge of the staff that either directly provide or supervise programming are a Department focus. These and other endeavors are part of Community Services' goal to provide residents with opportunities that strengthen their mental health, promote physical activity, and support their personal growth.

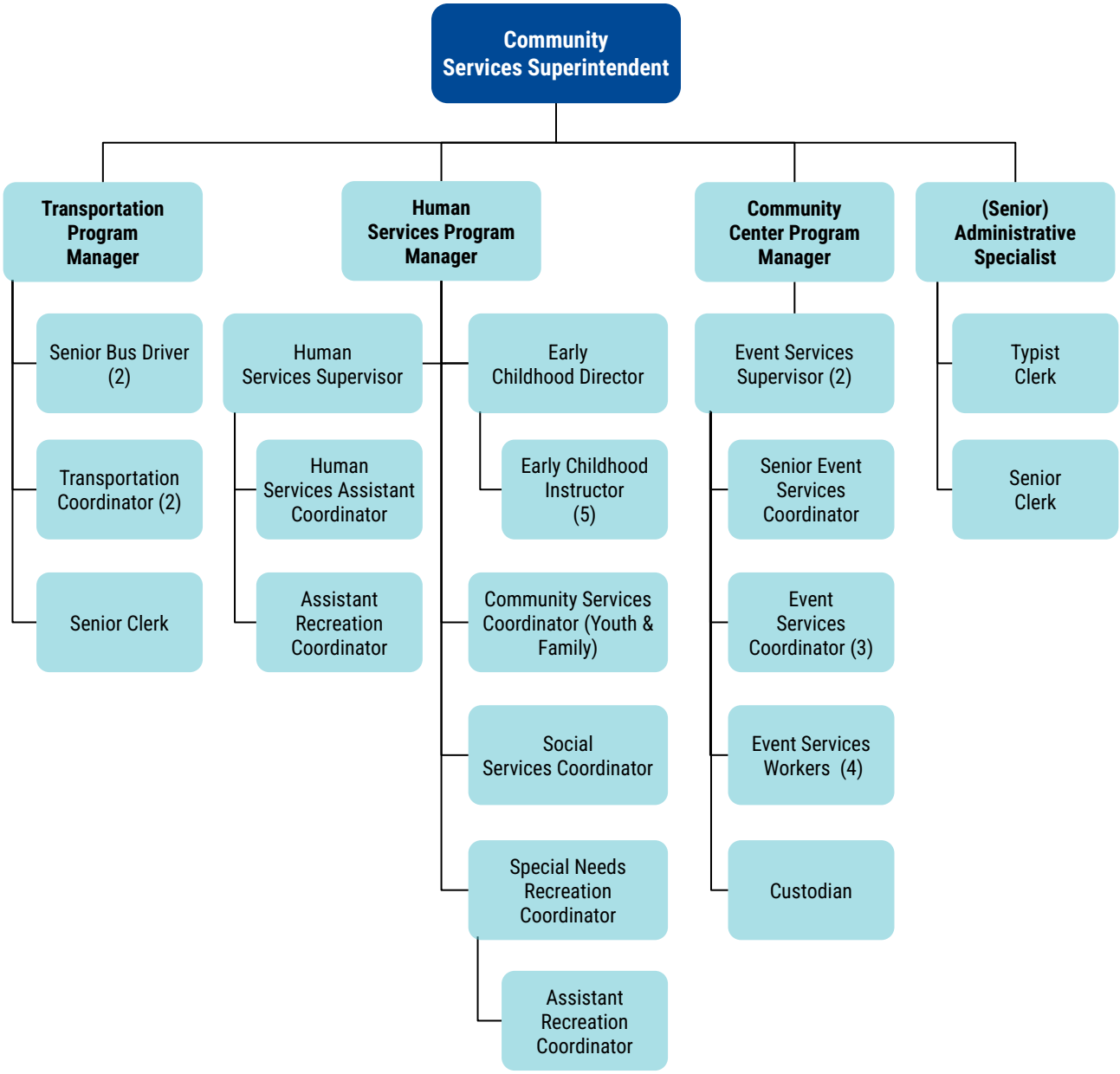
Organizational Chart



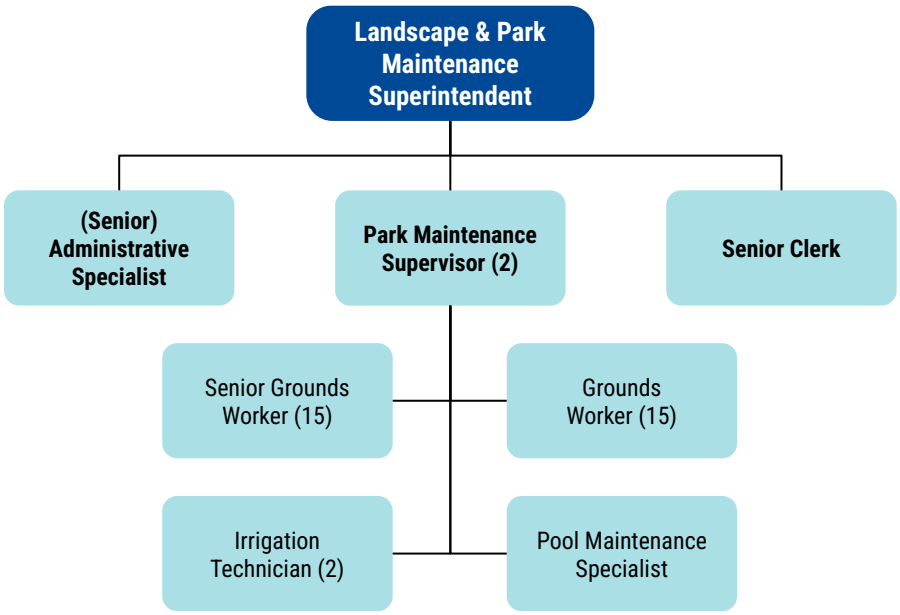
Organizational Chart Recreation Division



Organizational Chart Community Services Division



Organizational Chart Park Maintenance Division



Administration - Division Overview



The Administration Division is responsible for the budgetary and operational oversight and support of all program areas across the Department. Its three (3) full-time staff offers financial analysis, guides personnel development and employee training, directs the development and monitoring of the Department budget, supervises grant management, provides oversight of the Park Capital Improvement Program, and leads the master planning of programs and facilities. The Division also interfaces and coordinates with other Departments on matters that impact both areas and/or the city. Finally, Administration employees serve as lead and clerical staff to the Parks, Recreation, and Cultural Arts Commission that is charged with advising the Department and providing recommendations to the City Council in areas within their scope of responsibility.

Fiscal Year 2025 - 2026 Accomplishments

- Collaborated with community groups, other governmental agencies, and businesses to implement initiatives that improved the physical and mental well-being of the Carson community.
- Provided support to the department-wide professional development program to offer training and leadership opportunities to Community Services staff.
- Ensured that programs, services, and facilities receive the operational resources and financial support required to meet the needs of the Carson community.

Fiscal Year 2026 - 2027 Goals

- Continue to enhance Department programs, services, and facilities utilizing the recommendations delineated in the City's first comprehensive Parks, Recreation and
- Expand and finalize a comprehensive succession plan and program that will encourage the professional development of staff in preparation for promotional opportunities in the Department.
- Continue to seek new and creative opportunities to partner with governmental, non-governmental agencies, and businesses on programs intended to improve the quality of life for Carson residents.
- Continue the process of completing the one-year of National Park and Recreation Agency Accreditation through the Commission for Accreditation of Park and Recreation Agencies (CAPRA).

Recreation - Division Overview



The Recreation Division enhances the quality of life for Carson residents by providing inclusive recreational, environmental, and community enrichment opportunities that promote health, wellness, and personal development. With a staff of 29 full-time employees, the Division is organized into four (4) functional areas, Recreation Administration and three (3) Program Sections. Administration oversees Division-wide operations, contracts, grants, and the Park Capital Improvement Program (CIP), while each Program Section is assigned various parks, several citywide Special Events, and services – including Reservations, Enrichment, Aquatics, Kids Club, and Youth and Adult Sports – that it supervises. Recreation operates 12 full-service parks, 4 mini-parks, 2 aquatic centers, 2 swimming pools, 4 gymnasiums, the Fabela Boxing Center, fitness centers, and a skate park. These facilities encompass approximately 126.5 acres and more than 240,000 square feet of building space. All full-service parks are staffed seven days a week with recreational programming designed to meet the diverse needs of the Carson community. The Division also supports the City's Youth Commission and Veterans Affairs Commission.

Fiscal Year 2025 - 2026 Accomplishments

- Completed major park and facility improvements, including the Veterans Sports Complex gym renovation, Del Amo Park flooring, Dominguez Aquatic Center shade sails, and the Foisia Park Improvement Project.
- Successfully managed over $17 million in grant funding.
- Hosted the LA28 Olympic Day of Sport, attracting more than 400 participants.
- Partnered with the Los Angeles Dodgers Foundation to host Summer Baseball and Softball leagues at six sites.

Fiscal Year 2026 - 2027 Goals

- Complete the Carriage Crest and Mills Park Improvement Projects and Friendship Mini-Park Expansion Project.
- Enhance recreational services through ActiveNet system improvements, mobile league scheduling, and continued pursuit of grant funding.
- Continue implementing the Parks Capital Improvement Program and investing in park and facility upgrades including playground replacements, aquatic center improvements, sports field lighting, flooring, and shade structures.
- Continue strengthening partnerships to deliver high-quality community programs and special events.

Community Services - Division Overview



The Community Services Division is comprised of the following sections: Division Administration, Carson Event Center, Human Services, and Transportation. Led by the Community Services Superintendent and supported by 36 full-time staff, each section has its own Program Manager that oversees daily operations and long-term strategic planning. The Carson Event Center Section offers 65,000 square feet of inviting spaces and professional services to host a wide range of events. The Human Services Section offers programming for people of all ages and abilities through Early Childhood Education, Senior Services, Social Services, Therapeutic Recreation, and Youth and Family Services programs. This section also hosts several Citywide Special Events that celebrate identity, self-care, and culture. The Transportation Section provides citywide transportation services including Long Beach Transit (LBT), Carson Circuit, Dial-A-Ride, Excursions, and staff Permit trips. Residents and commuters may utilize fixed-route bus service, specialized demand-responsive elderly and disabled taxi service, permit trips in support of City youth programs, and public excursions attractions throughout Southern California. Finally, the Administration Section supports all others by streamlining financial, personnel, and legal workflow to facilitate operations, events, and special projects. Together, the Community Services Division fulfills the needs of Carson's diverse residents and visitors through a variety of inclusive services.

Fiscal Year 2025 - 2026 Accomplishments

- Unified all financial accounts under a single Division budget code.
- Completed construction of Carson Event Center Amphitheater and Courtyard.
- Added free senior mixers and reduced the number of paid senior luncheons.
- Provided 1:1 swim lessons and water safety classes for participants with disabilities.
- Received the City's first-ever Battery Electric Buses (BEBs) for the Carson Circuit.

Fiscal Year 2026 - 2027 Goals

- Provide 4 interpersonal workshops to improve Division communication and productivity.
- Replace all carpet in the Carson Event Center East Wing with LVT flooring.
- Engage current Human Services employees in a new training program designed to better equip staff with technical and soft skills to prepare them for advancement opportunities.
- Hire an additional full-time teacher to oversee the Blue Room at the Carson Event Center.
- Start construction on a new state-of-the-art bus layover station on Victoria Street.

Landscape and Park Maintenance - Division Overview



Park Maintenance is responsible for the upkeep of more the 79.25 acres of fields and landscaping at the City's sixteen (16) parks, City Hall, the Carson Event Center, and the Corporate Yard. A team comprised of 38 highly skilled full-time employees – Grounds Workers, lead personnel, part time maintenance workers, and two Irrigation Specialist – work to ensure that the exterior areas of the City's facilities exceed the expectations of Carson's residents. Among the many services provided by the Division are trash removal, weed control, hedge trimming, turf maintenance, baseball infield maintenance, weed trimming and removal, mowing services, and irrigation management. With a wide array of team sport games, special events, and private celebrations utilizing the City's facilities, Park Maintenance prides itself in providing all members of the community with a clean, safe, enjoyable, and aesthetically pleasing environment.

Fiscal Year 2025 - 2026 Accomplishments

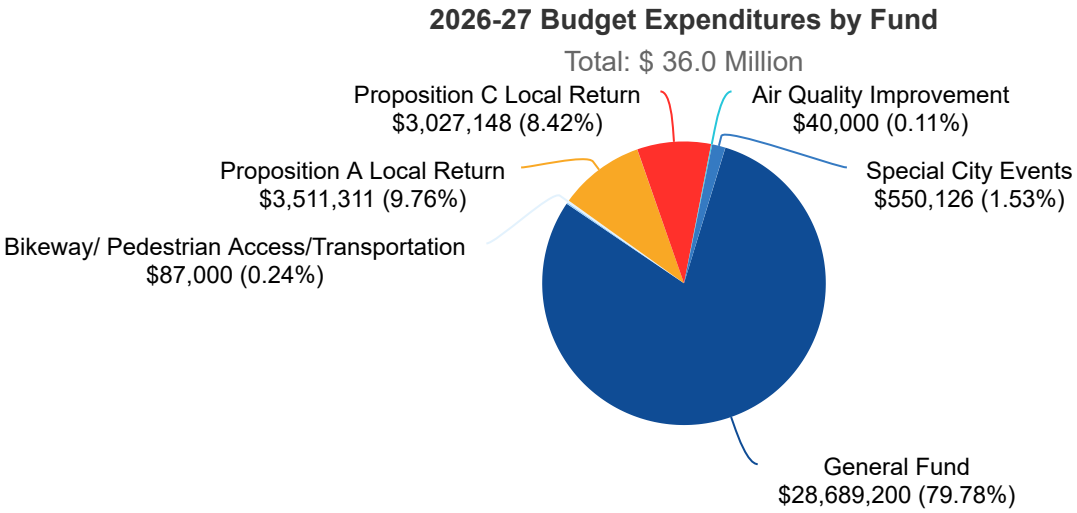
- Completed laser leveling of the baseball/ softball infields.
- Completed court resurfacing for outdoor basketball/tennis and pickleball courts.
- Completed the Installed new adjustable basketball systems.
- Staff attended more than 10 training opportunities.
- Park Maintenance Division was featured in an article titled, "Smart Irrigation Helps Grow Carson Pride in Parks and People," that highlighted the Division's leadership in implementing water-smart technology, sustainable practices, and operational innovations that continue to set a high standard for municipal landscape management.

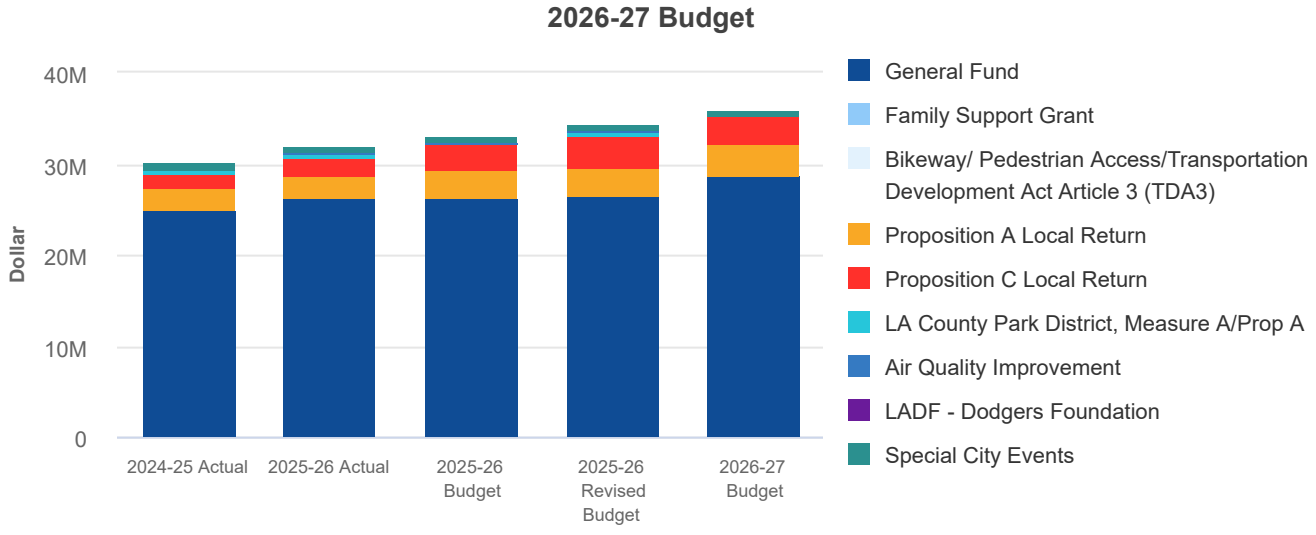
Fiscal Year 2026 - 2027 Goals

- Establish a Sports Turf Agronomic Program.
- Schedule sports field renovations.
- Install irrigation pumps at remaining facilities.
- Create a 5-year Infield laser leveling contract.
- Establish an Integrated Pest Management Program.

Expenditures by Fund

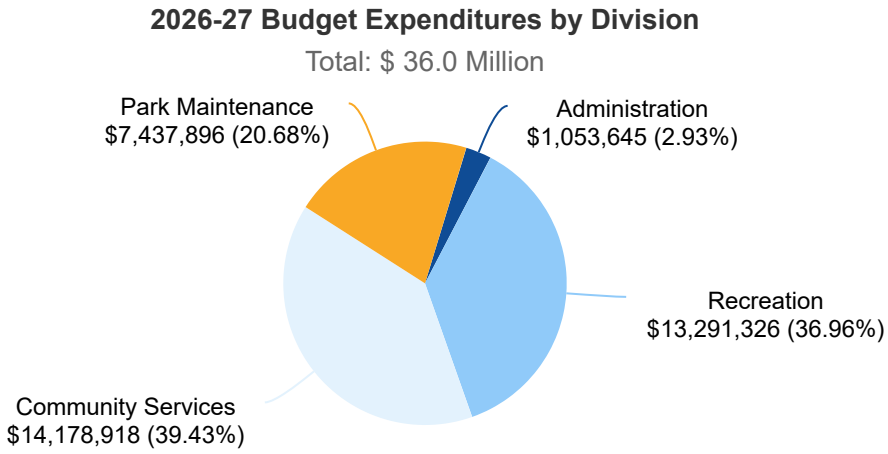
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Community Services/Recreation/Park Maintenance					
General Fund					
General Fund	$ 25,021,963	$ 26,308,248	$ 26,325,594	$ 26,522,736	$ 28,689,200
Total General Fund	**$ 25,021,963**	**$ 26,308,248**	**$ 26,325,594**	**$ 26,522,736**	**$ 28,689,200**
Special Revenue Funds					
Family Support Grant	57,000	57,000	-	57,000	57,000
Bikeway/ Pedestrian Access/Transportation Development Act Article 3 (TDA3)	75,687	48,331	-	39,675	87,000
Proposition A Local Return	2,233,099	2,324,904	3,124,779	3,124,779	3,511,311
Proposition C Local Return	1,726,003	2,062,367	2,967,204	3,367,204	3,027,148
LA County Park District, Measure A/Prop A	315,915	495,478	-	495,478	-
Air Quality Improvement	121,484	199,710	130,000	300,717	40,000
LADF - Dodgers Foundation	-	12,205	-	-	-
Special City Events	712,160	618,967	550,126	650,126	550,126
Total Special Revenue Funds	**5,241,348**	**5,818,962**	**6,772,109**	**8,034,979**	**7,272,585**
Total Community Services/Recreation/Park Maintenance	**$ 30,263,311**	**$ 32,127,210**	**$ 33,097,703**	**$ 34,557,715**	**$ 35,961,785**

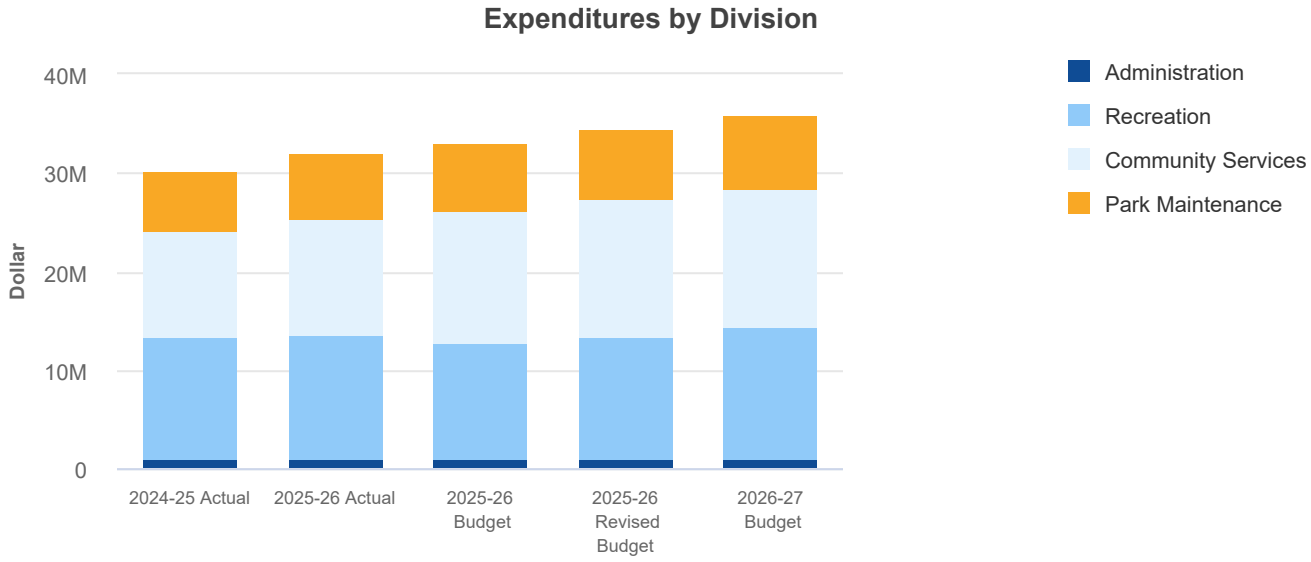




Expenditures by Division

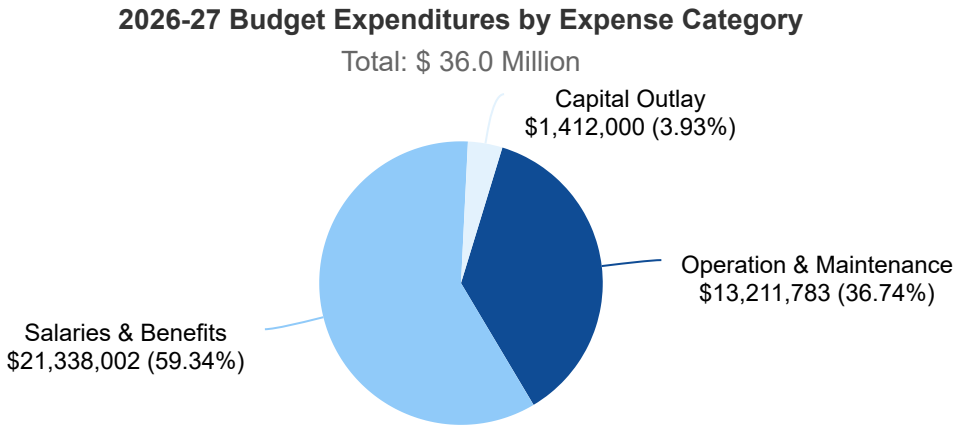
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Community Services/Recreation/Park Maintenance					
Administration	$ 983,557	$ 1,089,495	$ 1,025,169	$ 1,054,669	$ 1,053,645
Recreation	12,514,639	12,484,273	11,672,010	12,414,825	13,291,326
Community Services	10,752,781	11,800,733	13,438,270	13,915,575	14,178,918
Park Maintenance	6,012,334	6,752,709	6,962,254	7,172,646	7,437,896
Total Community Services/Recreation/Park Maintenance	**$ 30,263,311**	**$ 32,127,210**	**$ 33,097,703**	**$ 34,557,715**	**$ 35,961,785**

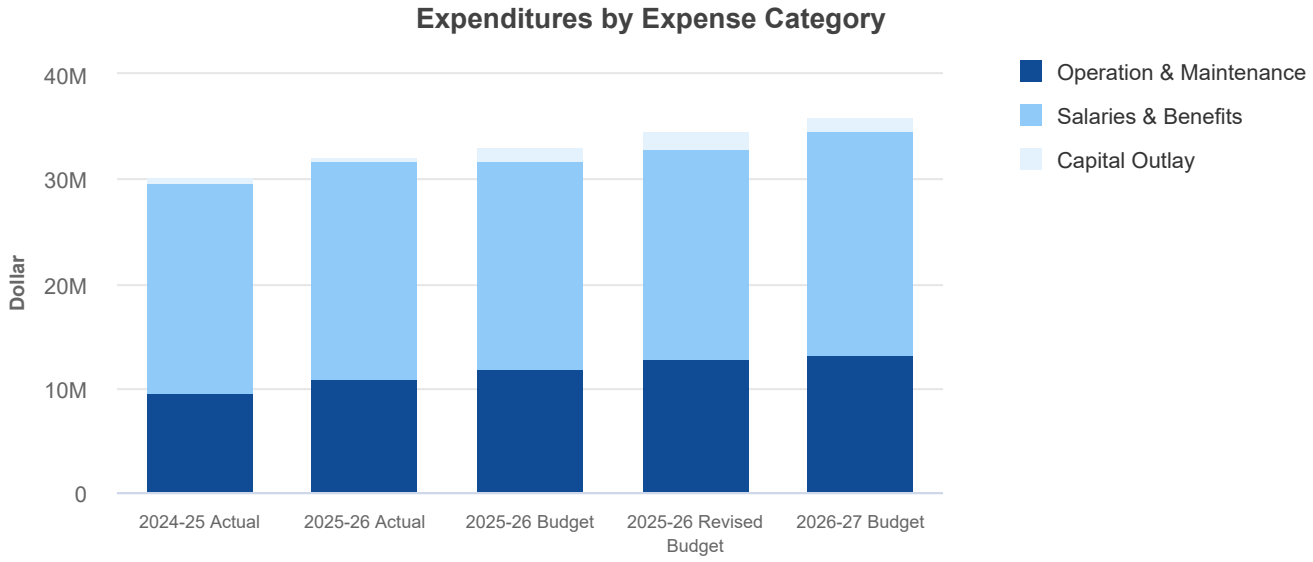




Expenditures by Expense Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Community Services/Recreation/Park Maintenance					
Operation & Maintenance	$ 9,555,189	$ 10,996,827	$ 11,814,044	$ 12,775,275	$ 13,211,783
Salaries & Benefits	20,081,244	20,730,155	20,018,659	20,075,659	21,338,002
Capital Outlay	626,878	400,228	1,265,000	1,706,781	1,412,000
Total Community Services/Recreation/Park Maintenance	**$ 30,263,311**	**$ 32,127,210**	**$ 33,097,703**	**$ 34,557,715**	**$ 35,961,785**





Expenditures by Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Community Services/Recreation/Park Maintenance					
Full-Time Salaries	$ 10,309,844	$ 10,403,330	$ 10,544,276	$ 10,585,553	$ 11,625,994
Overtime	127,732	197,222	105,846	105,846	91,362
Temporary/Part-Time	5,685,719	6,185,291	5,418,844	5,418,844	5,407,801
Retirement	1,507,078	1,395,718	1,231,901	1,236,971	1,308,286
Medical & Associated Benefits	1,921,734	1,939,965	2,173,513	2,183,136	2,333,696
Dental Insurance	97,940	89,164	129,360	129,757	114,021
Group Life Insurance	22,814	47,039	10,162	10,197	9,718
Professional Development	9,960	20,130	22,500	22,500	12,810
Medicare	226,032	239,191	156,515	157,113	178,015
Deferred Compensation Match	15,729	70,896	77,174	77,174	101,279
Unused Medical-Deferred Comp	156,662	142,209	148,568	148,568	155,020
City Bus Use	86,908	70,824	156,480	130,884	151,073
Professional Services	2,864,045	3,320,331	4,670,488	4,737,248	4,536,710
City Memberships	6,877	8,213	10,790	10,640	9,690
Excursions and Admission Fees	42,903	113,918	138,775	133,508	162,075
Advertising	2,512	9,541	10,000	10,000	10,500
Materials & Supplies	1,830,799	2,641,665	2,172,976	2,994,184	3,096,758
Bus Contract	1,915,250	2,060,500	2,266,550	2,186,550	2,678,650
Telephone	26,059	23,648	39,400	30,300	41,800
Auto Allowance/Mileage	15,173	11,667	22,250	17,950	28,750
Conference and Travel	14,702	25,257	45,200	28,264	48,950
Licenses/Permits/Fees	96,671	125,494	5,200	5,200	146,730
Employee Uniform	4,092	66,908	110,000	141,217	227,000
Subscriptions & Publications	1,264	6,623	6,900	12,200	23,817
CPU Hardware and Software	535	838	10,100	6,038	16,200
Non-Capital Tools/Equipment	284,703	114,116	273,550	183,597	183,000
Liability Insurance	101,516	111,190	153,400	151,652	153,400
Postage	8,154	9,275	-	-	-
Training	28,338	29,240	86,510	44,700	78,980
Gas	135,546	115,305	107,775	107,775	108,500
Electric	925,943	912,408	1,001,000	933,083	1,016,500
Water	722,149	753,304	419,600	412,100	330,600
Stipend	18,255	16,750	23,600	19,100	25,600
Donations	-	10,000	-	10,000	15,000
Maintenance & Repairs	384,778	397,816	15,500	401,085	19,650
Equipment Rental	38,017	19,497	18,000	18,000	61,850
Compressed Natural Gas	-	22,499	50,000	50,000	40,000
Vehicles/Rolling Inventory	602,127	232,331	1,150,000	1,320,717	1,242,000
Equipment	24,751	167,897	115,000	386,064	170,000
Total Community Services/Recreation/Park Maintenance	**$ 30,263,311**	**$ 32,127,210**	**$ 33,097,703**	**$ 34,557,715**	**$ 35,961,785**

Department Summary of Full Time Positions

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted
Community Services/Recreation/Park Maintenance			
ADMINISTRATIVE SECRETARY[1]	1.00	1.00	-
ADULT SPORTS COORDINATOR	1.00	1.00	1.00
AQUATICS PROGRAM SUPERVISOR	1.00	1.00	1.00
ASSISTANT RECREATION COORDINATOR	2.00	2.00	2.00
ASSISTANT RECREATION COORDINATOR ENRICHMENT	1.00	1.00	1.00
ASSISTANT RECREATION RESERVATIONS COORDINATOR	1.00	1.00	1.00
COMMUNITY CENTER PROGRAM MANAGER	1.00	1.00	1.00
COMMUNITY SERVICES COORDINATOR (YOUTH & FAMILY)	1.00	1.00	1.00
COMMUNITY SERVICES SUPERINTENDENT	1.00	1.00	1.00
CUSTODIAN[2]	-	-	1.00
DIRECTOR OF COMMUNITY SERVICES, RECREATION AND PARK MAINTENANCE	1.00	1.00	1.00
DIVISION SECRETARY	1.00	1.00	1.00
EARLY CHILDHOOD DIRECTOR	1.00	1.00	1.00
EARLY CHILDHOOD INSTRUCTOR[3]	4.00	4.00	5.00
EVENT SERVICES COORDINATOR	3.00	3.00	3.00
EVENT SERVICES SUPERVISOR	2.00	2.00	2.00
EVENT SERVICES WORKER	4.00	4.00	4.00
GROUNDSWORKER[5]	12.00	14.00	15.00
HUMAN SERVICES ASSISTANT COORDINATOR	1.00	1.00	1.00
HUMAN SERVICES PROGRAM MANAGER	1.00	1.00	1.00
HUMAN SERVICES SUPERVISOR	1.00	1.00	1.00
IRRIGATION TECHNICIAN	1.00	2.00	2.00
KIDS CLUB COORDINATOR	1.00	1.00	1.00
LANDSCAPE AND PARK MAINTENANCE SUPERINTENDENT	1.00	1.00	1.00
PARK MAINTENANCE SUPERVISOR	2.00	2.00	2.00
POOL MAINTENANCE SPECIALIST	1.00	1.00	1.00
PRINCIPAL ADMINISTRATIVE ANALYST	1.00	1.00	1.00
RECREATION CENTER SUPERVISOR[6]	10.00	10.00	8.00
RECREATION COORDINATOR SPECIAL EVENTS	1.00	1.00	1.00
RECREATION PROGRAM MANAGER	3.00	3.00	3.00
RECREATION RESERVATIONS COORDINATOR	1.00	1.00	1.00
RECREATION SUPERINTENDENT	1.00	1.00	1.00
SENIOR ACCOUNT CLERK[7]	2.00	2.00	1.00
(SENIOR) ADMINISTRATIVE SPECIALIST[1,7]	2.00	2.00	4.00
SENIOR BUS DRIVER	2.00	2.00	2.00
SENIOR CLERK	3.00	3.00	3.00
SENIOR EVENT SERVICES COORDINATOR	1.00	1.00	1.00
SENIOR GROUNDSWORKER[4]	14.00	14.00	15.00
SENIOR RECREATION CENTER SUPERVISOR[6]	3.00	3.00	5.00
SOCIAL SERVICES COORDINATOR	1.00	1.00	1.00
SPECIAL NEEDS RECREATION COORDINATOR	1.00	1.00	1.00
TRANSPORTATION COORDINATOR	2.00	2.00	2.00
TRANSPORTATION PROGRAM MANAGER	1.00	1.00	1.00
TYPIST CLERK	2.00	2.00	2.00
YOUTH SPORTS COORDINATOR	1.00	1.00	1.00
Total Community Services/Recreation/Park Maintenance	**99.00**	**102.00**	**106.00**

Notes:

(1) - Reclassed 1 Administrative Secretary to 1 (Senior) Administrative Specialist

(2) - Added 1 Custodian

(3) - Reclassed 1 Recreation Assistant III part-time to 1 Early Childhood Instructor full-time

Department Summary of Full Time Positions (continued)

	2024-25 Adopted	2025-26 Adopted	2026-27 Adopted

(4) - Added 1 Senior Grounds Worker
(5) - Added 1 Grounds Worker
(6) - Reclassed 2 Recreation Center Supervisor's to 2 Senior Recreation Center Supervisor
(7) - Reclassed 1 Senior Account Clerk to 1 (Senior) Administrative Specialist

Performance Measures

City Council Priorities and Intiatives	Performance Measure	FY 2024-25 Year End Actual	FY 2025-26 Year End Actual	FY 2026-27 Projected	Annual Target
ED	Total Events at Carson Event Center	2691	2305	2500	2400
QL	Number of Stroke Center Bus Trips Provided	11 trips	10 trips	11 trips	11 trips
QL/CY	Number of Kids Club Bus Trips Provided	72 trips	66 trips	65 trips	65 trips
QL	Number of Long Beach Transit Bus Trips Provided	192,386 trips	196,478 trips	198,000 trips	200,000 trips
QL	Number of Dial-A-Ride Taxi Trips Provided	20,385 trips	22,263 trips	23,000 trips	24,000 trips
QL	Number of Lyft On-Demand Ride-Hail Trips Provided	14,726 trips	18,186 trips	TBD	16,900 trips
QL	Number of Carson Circuit Bus Trips Provided	3,129 trips	2,817 trips	2,900 trips	3,000 trips
QL	Number of General Public Excursion Bus Trips Provided	14 trips	14 trips	14 trips	14 trips
QL	Bereavement Support Group Attendance	28	36	40	40
QL	Silver Cheer Home Visit Recipients	90	114	120	110
QL	Carson Resident Stroke Center Membership	25	18	20	20
QL	Number of Classes Provided by Special Interest	5	6	6	6
QL	Number of Participants in Employee Wellness Chair Exercise	9	15	20	20
QL	Number of Participants in Senior Chair Exercise Class	20	216	230	230
QL	Autism Acceptance 5K Registration	650	432	500	600
QL	Therapeutic Recreation Social Programs Registration	173	155	175	175
QL	Adapted Swimming Lessons	14	10	10	10
QL	Referrals Shared from Youth & Family Services	236	541	400	400
QL	Percentage of Clients from SBCC & DCFS who Accept Services for Assistance	0.6	0.65	0.65	0.7
QL	Percentage of Youth & Family Services Client Cases that are Closed Due to Positive Outcomes and Goals Being Met	0.5	0.78	0.75	0.75
QL	Annual Attendance for Paint & Sip Events (8 sessions @15 people each)	27	41	60	80
QL	Membership in the Caregiver Support Group	16	20	25	25
QL	Early Childhood Community Center Enrollment	70	70	76	76
QL	Early Childhood Dolphin Park Enrollment	12	14	14	14
QL	Early Childhood Carson Park Enrollment	13	13	14	14
QL	Attendance at Community Partner Programs (Partners in Care, Dept. of Mental Health)	115	125	140	150
QL	Senior Information & Resource Fair Attendance	360	376	400	400
QL	Carson Seniors Served through Homebound Programming Annually	30	32	40	40
QL	Free Senior Mixers offered Annually	1	2	4	4
QL	Senior Luncheons offered Annually	3	3	2	2
QL	Annual Attendance at Senior Recreation Fitness Classes	7468	8948	9000	9000
QL	Fitness Classes offered to Seniors Annually	17	22	23	23
QL	Dance Classes offered to Seniors Annually	9	9	9	9
QL	Number of Partnerships with Local Organizations for Events	3	2	2	3
QL	Average Time to Respond to Community Inquiries (Days)	3	5	5	2
I	Amount of Turf Fertilization at 12 major parks (sports field)	8	8	8	12
I	Amount of Overseeding at 12 major parks (sports field)	8	8	8	12
I	Amount of Aeration at 12 major parks (sports field)	8	8	8	12
I	Amount of Dethatching of turf at 12 major parks (sports field)	0	3	3	3

Performance Measures

City Council Priorities and Intiatives	Performance Measure	FY 2024-25 Year End Actual	FY 2025-26 Year End Actual	FY 2026-27 Projected	Annual Target
QL/I	Average Response Time to Park Maintenance Requests (Days)	5	3	3	3
I	Upgraded irrigation clocks (Calsense 3000)	0	3	3	12
I	Upgraded irrigation rotors at 12 major parks (sports field)	0	6	4	12
I	Outdoor court resurfacing (every 5 years)	3	12	0	12
I	Infield Laser Leveling	3	8	10	8
CY	Number of Youth Participants in Aquatic programs	2258	2323	2200	2300
QL	Number of Adult Participants in Aquatic programs	2245	2850	2100	2200
QL	Number of Aquatic Facility Pool Rentals	59	52	60	65
CY	Number of Youth Participants in Fabela Chavez Boxing	136	48	180	200
QL	Number of Adult Participants in Fabela Chavez Boxing	51	10	90	100
CY	Number of Teen Programs Offered Annually	12	10	14	14
CY	Number of Participants in Teen Programs	300	150	350	350
CY	Number of Youth Enrolled in After-School Programs	5485	5380	5500	5700
CY	Number of Youth Enrolled in Summer Day Camp	2423	2540	2500	3000
CY	Number of Participants in Youth Sports Leagues	5215	3783	4620	5265
ED	Number of Volunteer Hours Contributed to Community Services	14000	11670	15000	15,000+
QL	Veterans Sports Complex membership	424	450	440	450
ED	Number of Special Events Hosted by the City	24	24	26	26
ED	Average Attendance at Major City-Sponsored Events	3000	2000	3500	3500
ED	Number of Partnerships with Local Organizations for Events	18	18	20	20
ED	Number of Sponsorships Secured for Events & Programs	10	12	12	12
ED	Value of Sponsorships and Donations Secured	120,000	60,000	140,000	$140,000+
QL	Number of Adult Sports Programs Offered	6	11	6	6
QL	Number of Participants in Adult Sports Programs	802	2514	1089	2670
ED	Number of Facility Rentals Processed Annually	686	659	694	674
CY	Number of Enrichment Arts & Music Programs Delivered	25	23	22	25
CY	Number of participants in Enrichment classes	1665	2100	2244	2300
QL	Percent of Program Participants Reporting Positive Experience	0.88	0.85	0.9	≥90%
I	Percent of Community Services Staff Cross-Trained	0.7	0.7	0.75	≥75%
CY	Number of Youth Employment Opportunities Supported	70	70	80	80

Non-Departmental

Non-Departmental

Overview Statement

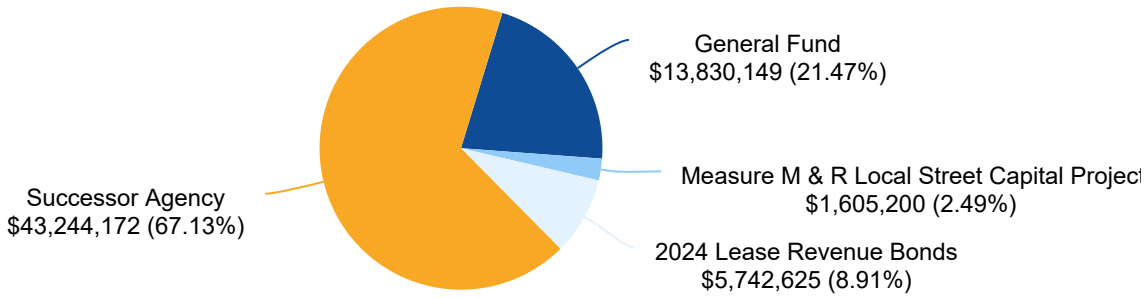
The Non-Departmental department is used to account for costs that are citywide in nature or cannot be appropriately assigned to a specific operating department. This classification provides a centralized location for expenditures that support the city as a whole while ensuring departmental budgets accurately reflect the direct cost of providing their respective programs and services. Non-Departmental expenditure primarily includes Capital Improvement Program (CIP) projects, debt service and bond payments, transfers to other funds, and other miscellaneous or citywide obligations. Within the General Fund, Non-Departmental expenditures also include citywide employee benefits, CalPERS-related costs, CIP expenditures, debt service obligations, interfund transfers, and other costs that are not directly attributable to an individual department. The primary purpose of the Non-Departmental classification is to maintain a clear distinction between departmental operating costs and broader citywide financial obligations. Centralizing these expenditures prevents costs unrelated to a department's core operations from distorting its operating budget and provides a more accurate representation of the resources required to deliver departmental services. The non-departmental data presented in the financial schedules below will only highlight operation and maintenance budgets and actuals. All Capital Improvement Program expenditure will be displayed and reviewed in the dedicated CIP portion of the budget book.

Expenditures by Fund

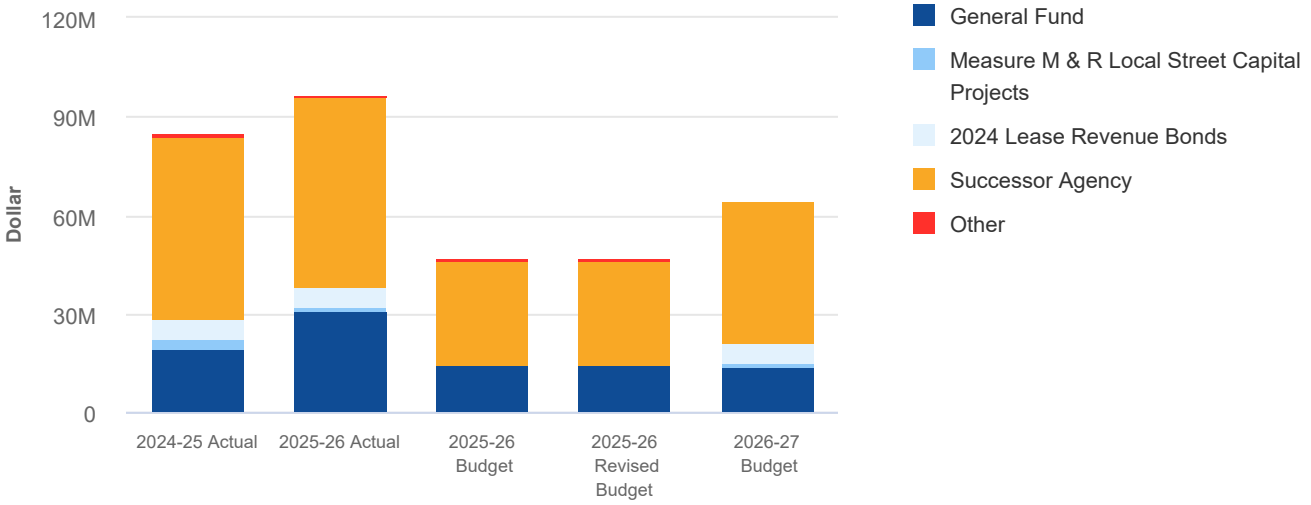
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Non-Departmental					
General Fund					
General Fund	$ 19,767,281	$ 30,827,370	$ 14,324,381	$ 14,324,381	$ 13,830,149
Total General Fund	**$ 19,767,281**	**$ 30,827,370**	**$ 14,324,381**	**$ 14,324,381**	**$ 13,830,149**
Special Revenue Funds					
State COPS Grants	5,496	1,069	-	-	-
State Gas Tax	18,556	4,692	-	-	-
Park Development	11,658	2,417	-	-	-
Proposition A Local Return	38,062	8,821	-	-	-
Proposition C Local Return	35,443	7,339	-	-	-
Federal Highway Planning	4,906	14,517	-	-	-
State Permanent Local Housing Allocation (PLHA)	6,800	2,950	-	-	-
Air Quality Improvement	3,083	512	-	-	-
Load Shed Program	-	680	-	-	-
Public Education Government Access (PEG)	-	85	-	-	-
Raised Median Fees	-	541	-	-	-
Utility Undergrounding Fees	-	1,729	-	-	-
Measure R	295,919	245,126	315,689	315,689	-
Restricted Admin Tow Fees	1,151	197	-	-	-
Measure M	121,506	116,849	136,154	136,154	-
Coop Agreement Bond Proceeds	225,029	239,811	239,979	239,979	-
SB1	22,700	8,094	-	-	-
Development Impact Fee	67,662	27,533	-	-	-
Facility Maintenance	1,195	320	-	-	-
Community Facilities District	12,570	3,814	-	-	-
Enhanced Infrastructure Financing District (EIFD)	3,681	1,754	-	-	-
Carson Stormwater (Measure W)	33,884	13,167	-	-	-
Safe Clean Water Program	1,539	-	-	-	-
American Rescue Plan Act 2021 (ARPA)	232,146	-	-	-	-
Capital Asset Replacement	-	92,430	-	-	-
Total Special Revenue Funds	**1,142,986**	**794,447**	**691,822**	**691,822**	**-**
Capital Project Funds					
Measure M & R Local Street Capital Projects	2,655,556	1,602,445	-	-	1,605,200
2024 Lease Revenue Bonds	6,496,956	5,696,750	-	-	5,742,625
Total Capital Project Funds	**9,152,512**	**7,299,195**	**-**	**-**	**7,347,825**
Successor Agency					
Successor Agency	55,353,925	57,872,514	31,817,120	31,817,120	43,244,172
Total Successor Agency	**55,353,925**	**57,872,514**	**31,817,120**	**31,817,120**	**43,244,172**
Total Non-Departmental	**$ 85,416,704**	**$ 96,793,526**	**$ 46,833,323**	**$ 46,833,323**	**$ 64,422,146**

2026-27 Budget Expenditures by Fund

Total: $ 64.4 Million

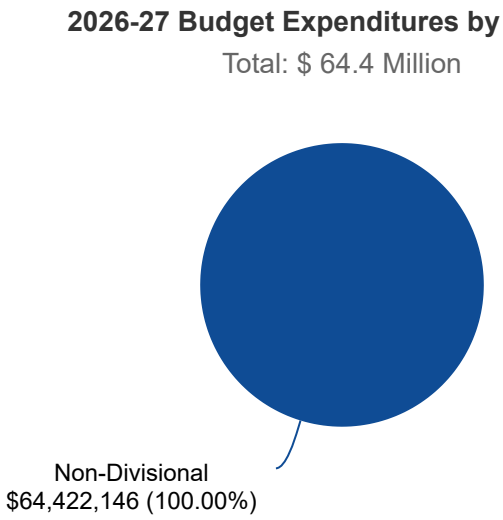


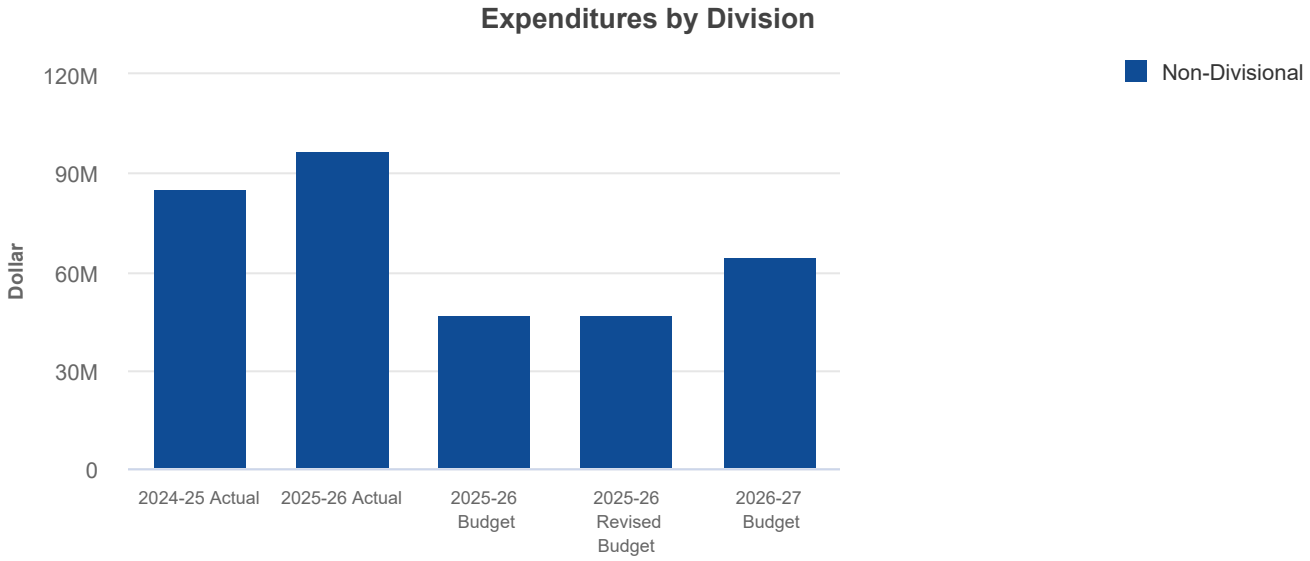
Expenditures by Fund



Expenditures by Division

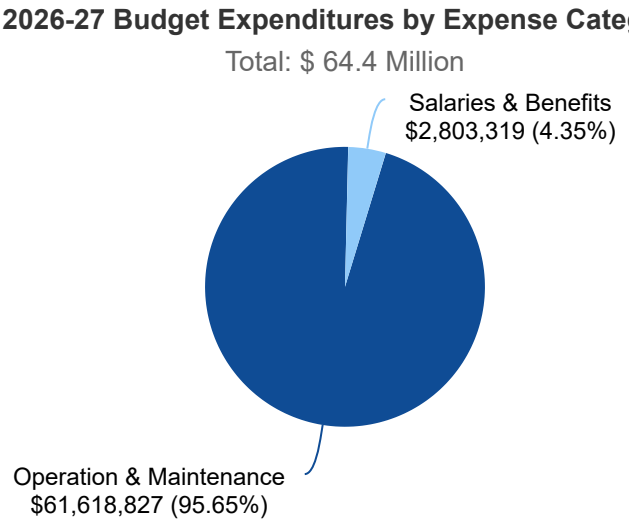
	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Non-Departmental					
Non-Divisional	$ 85,416,704	$ 96,793,526	$ 46,833,323	$ 46,833,323	$ 64,422,146
Total Non-Departmental	**$ 85,416,704**	**$ 96,793,526**	**$ 46,833,323**	**$ 46,833,323**	**$ 64,422,146**

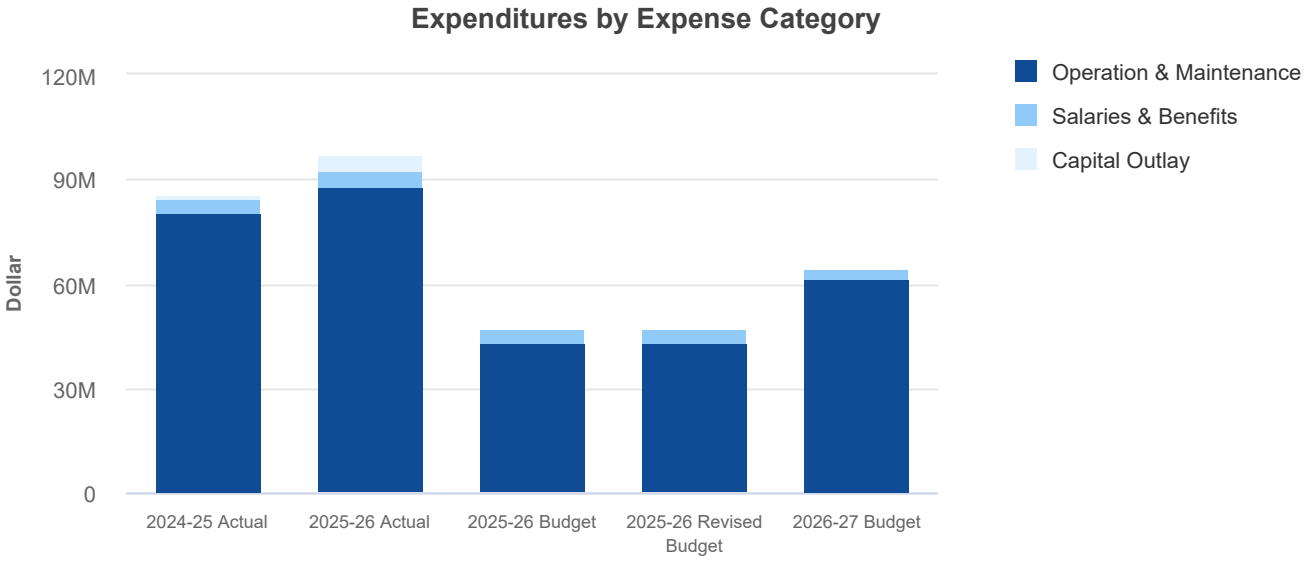




Expenditures by Expense Category

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Non-Departmental					
Operation & Maintenance	$ 80,637,466	$ 87,809,858	$ 43,065,501	$ 43,065,501	$ 61,618,827
Salaries & Benefits	3,564,808	4,754,432	3,767,822	3,767,822	2,803,319
Capital Outlay	1,214,430	4,229,236	-	-	-
Total Non-Departmental	**$ 85,416,704**	**$ 96,793,526**	**$ 46,833,323**	**$ 46,833,323**	**$ 64,422,146**





Expenditures by Expense Type

	2024-25 Actual	2025-26 Actual	2025-26 Budget	2025-26 Revised Budget	2026-27 Budget
Non-Departmental					
Full-Time Salaries	$ 2,000,682	$ 753,055	$ 1,278,013	$ 1,278,013	$ 250,000
Overtime	2,771	213	7,500	7,500	-
Leave Redemption	95,943	1,382,639	60,000	60,000	120,000
Termination Pay	712,656	262,584	200,000	200,000	200,000
Retirement	598,353	2,196,412	2,066,075	2,066,075	2,213,319
Medical & Associated Benefits	30,777	47,484	50,439	50,439	-
Dental Insurance	34,766	32,683	37,480	37,480	-
Group Life Insurance	430	338	352	352	-
Professional Development	2,083	1,913	2,700	2,700	-
Medicare	37,087	33,632	26,232	26,232	20,000
Miscellaneous Contribution	30,372	27,841	15,000	15,000	-
Deferred Compensation Match	890	3,590	4,721	4,721	-
Unused Medical-Deferred Comp	17,998	12,048	19,310	19,310	-
Materials & Supplies	(2,838)	(4,883)	-	-	-
Interest Payments	10,972,491	11,553,242	7,603,381	7,603,381	10,728,827
Principal Payments	9,248,000	8,373,767	4,295,000	4,295,000	7,255,000
Returned Unspent Grants	-	9,700	-	-	-
LTD/STD Insurance	404,847	467,791	400,000	400,000	-
Liability Claims Settlements	2,957,491	9,785,491	790,000	790,000	800,000
Unemployment Insurance Reimb.	81,037	103,004	60,000	60,000	60,000
Retiree Health Insurance	2,755,588	3,184,741	2,600,000	2,600,000	2,600,000
Property Tax Admin	142,285	135,600	-	-	140,000
AP Sales & Use Tax Fee	-	-	-	-	25,000
AB1290 PassThru-RetainedbyCnty	51,259,488	54,182,242	27,317,120	27,317,120	40,000,000
Electric	19,589	(19,589)	-	-	-
SCE- OBF LOAN REPAYMENT	114,075	18,105	-	-	-
Cost of Issuance	798,637	-	-	-	-
Bank Service Charge Fees	1,056,606	4,245	-	-	5,000
EOC Supplies- DominguezChannel	278	-	-	-	-
Other fees and payments	471,210	(356,649)	-	-	5,000
Land	-	2,803,796	-	-	-
Capital Outlay - SBITA	1,214,430	1,007,231	-	-	-
NULL	-	418,209	-	-	-
Unrealized Loss on Investment	358,682	373,051	-	-	-
Total Non-Departmental	**$ 85,416,704**	**$ 96,793,526**	**$ 46,833,323**	**$ 46,833,323**	**$ 64,422,146**



Five-Year Capital Improvement Plan

Capital Improvement Overview

The Capital Improvement Plan (CIP) serves as the City's strategic guide for planning, financing, and implementing public infrastructure and facility investments. The city owns and maintains these assets to ensure public safety, accessibility, and service quality. Programming capital improvements over time promotes fiscal efficiency and enables flexibility in responding to funding opportunities.

This CIP is a five-year project plan that aligns with the city's strategic goals and strategies and council priorities. It coordinates the timing and funding of projects to maximize public value. The CIP functions as an essential management and decision-making tool and assists with clearly outlining both funding and resource requirements for each project for the current fiscal year as well as the estimated costs of each project for the following years.

The CIP is reviewed annually in conjunction with the operating budget. Project priorities and cost estimates are updated each year based on new information, community needs, and available resources.

Capital Projects Defined

Capital Improvement Projects are capital outlay expenditures or capital expenditures that are utilized for the acquisition, replacement, or significant improvement of long-term assets. These projects are used to acquire, upgrade, or extend the life of long-term physical assets such as buildings, parks, roadways, and utilities.

Capital Assets Estimated Useful Lives

Buildings and improvements 25 - 50 years

Machinery and equipment 5 - 20 years

Infrastructure: Roadways 7 - 100 years

Sewer 25 - 30 years

Storm drains 20 - 50 years

Capital Improvement Plan Development Process

The CIP is developed through a structured, collaborative, and transparent process involving all City departments, commissions, public involvement, the City Manager and the City Council. Through this process funded projects can be identified, approved, carried out, and completed.

Phase 1 – Budget Calendar, Departmental Submissions, and Community Involvement

- The Finance Department issues the annual budget calendar detailing deadlines, workshops, and collaborative meetings that pertain to both the operational and Capital Improvement budget.
- Departments research and identify new capital needs or modifications to existing projects for the next five years. The Capital Improvement and Public Works teams coordinate the process and collect requests from each department.

- The Public Works Commission and the Measure C and Measure K Committee hold meetings on outlined schedules to discuss the Capital Improvement Plan. Their findings and suggestions are collected and given to the Public Works Director for review and inclusion in the CIP.

Phase 2 – Review and Funding Analysis

- The previous years CIP will be reviewed by the Public Works department, CIP team, and Finance teams to analyze expenditures, completed projects, accessible funding, grant eligibility and requirements, fund reserves, and projected revenues.
- City leadership lead by the Public Works Director will begin formalizing the CIP prioritizes projects based on the strategic goals of the city, accessible funding, public safety, legal mandates, and the condition of current asset conditions.
- Projects are ranked and reviewed for technical and financial feasibility as well as community benefit.
- Various meetings and workshops (as outlined by the budget calendar) are conducted by the corresponding teams to ensure. The City Manager will conduct a final review before the CIP is take before the council.

Phase 3 – City Council Adoption

- The City Manager and Public Works Director present the proposed CIP to the City Council during public budget workshops. During these worships the community will have the opportunity to see the proposed plan and make comments and recommendations to specific projects. This also serves as an opportunity for any questions or other comments to be presented.
- During the Public Hearing and Budget Adoption, the final CIP is adopted concurrently with the Operating Budget and Financial Plan in June.
- The adopted plan is published on the City's website, outlined on the interactive budgeting and financial tool – Open Finance, and showcased on the annual Budget Book.

Capital Project Selection and Funding Prioritization

Projects are reviewed annually and prioritized based on urgency, available funding, strategic goals council priorities and grant requirements. Funding is allocated using the following hierarchy:

- Outside Funding: Grants and Entitlements: Funds that are restricted and designated for select Capital Improvement Projects.
- Developer Impact Fees: Funding with less restrictions than grants that can be used for a wide array of projects within the city.
- General Fund: Used for high-priority community projects when external funding is unavailable.

Major Capital Projects

The following represent some of the significant nonrecurring projects that address critical infrastructural and/or service needs.

Project 0675: Sepulveda Blvd – Widening

The project involves widening and improvement of the roadway and bridge along Sepulveda Blvd to provide three lanes of traffic in both directions, construction of new sidewalk, relocation of existing

electrical poles, and modification of existing traffic signal. The budget for the current fiscal year is $6,456,186.

Project 1452: Bike Lane Installation and Median Modifications

Design and construction of bike lanes on Figueroa Street, Main Street, 223rd Street, and Avalon Boulevard including median modification to accommodate bike lane buffer zone. The budget for the current fiscal year is $8,727,481.

Project 1617: Leonardo Drive

Construction of new roadways to serve the 157-acre site development and traffic signal installation at intersection - Lenardo Drive, Stamps Drive, and Fola. The budget for the current fiscal year is $49,333,243.

Project 1791: Street Repair

Citywide Pavement Program in preparation for upcoming World Cup and Olympics. This project will add new pavement to multiple major roadways and streets throughout the city. The budget for the current fiscal year is $8,000,000.

Project 1797: Citywide Municipal Fiber Optic Network Phase I

This project will deliver Gigabit Broadband Services to the community, which means fast, reliable, and built to meet future demand. This backbone will power City priorities such as traffic safety improvements and signal synchronization, while opening the door for residents to access high-speed digital tools for learning, telehealth, job opportunities, and City services. The budget for the current fiscal year is $6,250,000.

Recurring Capital Projects

The city also undertakes recurring annual programs focused on maintaining transportation infrastructure and public safety.

Project 1393: Citywide Annual Overlay Program (PW1393)

Main Street - Carson to Victoria. The project includes grinding existing asphalt pavement and overlays with ARHM to extend life of the pavement.

Project 1411: Annual Concrete Program

Main Street: Carson to Victoria. Concrete reconstruction, tree removal and replacement, repair of damage to sidewalk, driveway approaches, curbs and gutter, access ramps to meet the requirements of ADA.

Project 1413: Annual Slurry Seal & Crack Seal Program

Annual preventative maintenance using a rubberized slurry seal on city streets.

Operating Impacts of Capital Projects

Many of the projects within the city are infrastructural improvements that have little impact on operational costs however the potential implications of specific project types are defined below.

Increased Operating Costs: New city facilities such as the Community Sports Complex may require additional maintenance staff, utilities, and supplies. Improvements to other assets within the city may require increased operational costs for maintenance and upkeep. After projects are completed the maintenance and up-keep of the new capital is considered in future budget years.

Reduced Operating Costs: Renovations or infrastructure upgrades, such as the City Hall modernization, can reduce energy consumption and long-term maintenance of outdated buildings and other types of infrastructure. Some projects will have the opportunity to bring in additional revenue such as the construction of EV chargers in the city. Similar projects may increase revenues and or decrease operational burden on the city.

Conclusion

The Capital Improvement Plan provides a transparent, forward-looking framework for the City's infrastructure investments. It ensures that limited resources are allocated strategically, major assets are maintained responsibly, and community priorities are met efficiently. Through annual updates and financial integration, the CIP supports long-term fiscal stability and operational compliance.

Five Year Projections

Project Number	Phase	Type	Project Name	FY26-27 Budget	FY27-28 Estimate	FY28-29 Estimate	FY29-30 Estimate	FY31-32 Estimate	Funding Source	Fund Number
PW0675	Construction	Roadways	Sepulveda Blvd -Widening	$-	$-	$-	$-	$-	Cooperation Agreement Bond Proceeds	284
				$6,456,186	$17,913,853	$-	$-	$-	Measure M PS & E and Construction	283
				$-	$-	$-	$-	$-	General Fund	101
PW1368	Construction	Parks	Carriage Crest Park Expansion and Improvement Project	$-	$-	$-	$-	$-	Proposition 68 Water Bound Act of 2018 (Major Fund)	268
				$3,000,000	$-	$-	$-	$-	2024 Lease Revenue Bonds	775
				$-	$-	$-	$-	$-	Development Impact Fee	289
PW1393-5	Construction	Roadways	Avalon Boulevard - from Lomita Blvd to 223rd Street Roadway Reconstruction	$-	$7,000,000	$-	$-	$-	General Fund	101
PW1396	Maintenance	Roadways	Dominguez Street Roadway Reconstruction	$-	$3,120,000	$-	$-	$-	Unfunded	UNF
PW1411-5	Construction	Roadways	Avalon Boulevard - from Lomit Blvd to 223rd Street Concrete Replacement	$-	$791,314	$-	$-	$-	General Fund	101
PW1413-5	Maintenance	Roadways	Annual Slurry Seal & Crack Seal Program (Preventative Maintenance)	$-	$900,000	$-	$-	$-	Unfunded	UNF
PW1416	Maintenance	Parks	**Calas Park & Fosia Park Roof Repair	$500,000	$-	$-	$-	$-	Community Facilities District	291
PW1451	Design	Bikeways	Bike lane installation on Avalon Boulevard, Central Avenue, Del Amo Boulevard, 223rd Street, Main Street, Victoria Street, and Carson Street	$-	$-	$-	$-	$-	Measure M Subregional Program	282
				$-	$1,567,800	$-	$-	$-	Measure M Subregional Program	282
				$-	$-	$-	$-	$-	Development Impact Fee	289
				$-	$2,696,725	$-	$-	$-	General Fund	101
PW1452	Design	Bikeways	Bike lane installation and median modifications on Figueroa Street, Main Street, 223rd Street, and Avalon Boulevard.	$8,727,481	$8,727,481	$-	$-	$-	Measure M Subregional Program	282
				$-	$-	$-	$-	$-	Measure M Subregional Program	282
				$-	$-	$-	$-	$-	Development Impact Fee	289
				$-	$2,866,600	$-	$-	$-	General Fund	101
PW1484	Maintenance	Parks	Dugout Cover Installation at 9 Parks	$-	$375,000	$-	$-	$-	General Fund	101
PW1490	Design	Bikeways	Dominguez Channel Bike Path I	$500,000	$242,518	$-	$-	$-	MTA Call for Projects	287
				$-	$-	$-	$-	$-	General Fund	101
				$-	$11,800,000	$-	$-	$-	Unfunded	UNF
PW1515	Construction	Stormwater	Carson Stormwater Capture Facility at Carriage Crest Park	$-	$-	$-	$-	$-	Carson Stormwater (Measure W)	295
PW1534	Design	Bikeways	Active Transporation Program - Santa Fe Bike Lane	$1,500,000	$1,951,000	$-	$-	$-	Federal Highway Planning	220
				$-	$-	$-		$-	General Fund	101

Five Year Projections

Project Number	Phase	Type	Project Name	FY26-27 Budget	FY27-28 Estimate	FY28-29 Estimate	FY29-30 Estimate	FY31-32 Estimate	Funding Source	Fund Number
PW1600	Design	Bikeways	Dominguez Channel Bike Path II	$500,000	$497,564	$-	$-	$-	MTA Call for Projects	287
				$-	$-	$-	$-	$-	Bikeway/ Pedestrian Access (TDA3)	217
				$-	$4,430,514	$-	$-	$-	Unfunded	UNF
PW1608	Design	Roadways	MLK Blvd Improvements	$-	$6,000,000	$-	$-	$-	Unfunded	UNF
PW1610	Construction	Parks	Foisia Park Design and Construction	$-	$-	$-	$-	$-	Proposition 68 Water Bound Act of 2018 (Major Fund)	268
				$-	$-	$-	$-	$-	2024 Lease Revenue Bonds	775
				$-	$-	$-	$-	$-	Development Impact Fee	289
				$-	$-	$-	$-	$-	General Fund	101
PW1612	Design	Traffic	Traffic Signal Installation- Broadway and Griffith	$-	$-	$-	$-	$-	Development Impact Fee	289
				$-	$800,000	$-	$-	$-	Unfunded	UNF
PW1613	Design	Traffic	Traffic Signal Installation - Main St at Lenardo Dr	$-	$-	$-	$-	$-	Measure M & R Local Street CIP	256
PW1615	Design	Traffic	Traffic Signal Installation - Lenardo Dr at Stamps Dr	$-	$-	$-	$-	$-	Measure M & R Local Street CIP	256
PW1616	Design	Traffic	Traffic Signal Installation-3 Driveways - Lenardo Dr at FOLA Driveways	$-	$-	$-	$-	$-	Measure M & R Local Street CIP	256
PW1617	Design	Roadways	Lenardo Drive	$24,181,173				$-	2024 Lease Revenue Bonds	775
				$15,367	$-	$-	$-	$-	Measure R	254
				$1,174,122				$-	Measure R	254
				$7,944,581				$-	Measure M	281
				$1,250,000				$-	Measure M	281
				$750,000				$-	Development Impact Fee	289
				$18,000				$-	2024 Lease Revenue Bonds	775
				$14,000,000					General Fund	101
PW1620	Design	Roadways	Lomita Blvd-Street Improvement - Figueroa to Avalon	$-	$5,000,000	$-	$-	$-	Unfunded	UNF
PW1630	Construction	Parks	Anderson Park Electrical Panel- Design and Construction	$-	$-	$-	$-	$-	Park Development	216
PW1632	Construction	Buildings	Community Center Coiling Wall & Seismic Analysis	$-	$-	$-	$-	$-	General Fund	101
PW1636	Construction	Parks	Mills Park Site Reconstruction Project	$-	$-	$-	$-	$-	Proposition 68 Water Bound Act of 2018 (Major Fund)	268
				$-	$-	$-	$-	$-	LA County Park District, Measure A	222
				$-	$-	$-	$-	$-	Development Impact Fee	289
				$-	$-	$-	$-	$-	Park Development	216
				$2,000,000				$-	General Fund	101

Five Year Projections

Project Number	Phase	Type	Project Name	FY26-27 Budget	FY27-28 Estimate	FY28-29 Estimate	FY29-30 Estimate	FY31-32 Estimate	Funding Source	Fund Number
PW1639	Maintenance	Parks	Veterans Park Office & Meeting Room & Kitchen Refurbishment	$-	$500,000	$-	$-	$-	Unfunded	UNF
PW1640	Design	Parks	Replace Park Rubberized Play Surface and Playground Structures- Phase 2	$-	$12,000,000	$-	$-	$-	General Fund	101
PW1647	Design	Traffic	I-110 Freeway Arterial Improvements - Figueroa St at Del Amo Blvd, Figueroa St at I-110 NB Ramps, Figueroa St at I-110 SB Ramps, Main St at I-405 SB On Ramp, Main St at I-405 SB Off Ramp, and Hamilton Ave at Del Amo Blvd	$-	$3,499,181	$-	$-	$-	Unfunded	UNF
				$740,819	$-	$-	$-	$-	Development Impact Fee	289
				$1,704,583	$-	$-	$-	$-	MTA Call for Projects	287
PW1648	Construction	Parks	*Athletic Field and walking path replacement Lighting -LED	$-	$-	$-	$-	$-	Load Shed Program	246
				$-	$-	$-	$-	$-	Park Development	216
				$1,513,102		$-	$-	$-	Development Impact Fee	289
				$-	$-	$-	$-	$-	Development Impact Fee	289
				$-	$2,400,000	$-	$-	$-	Unfunded	UNF
PW1649	Construction	Traffic	Traffic Signal Intersection Upgrades - Avalon Blvd at Victoria, Main St at Sepulveda, Main St at 223rd St, and Figueroa St at Torrance Blvd	$1,522,350	$-	$-	$-	$-	Federal Highway Planning	220
				$1,058,233	$-	$-	$-	$-	Development Impact Fee	289
				$750,000	$-	$-	$-	$-	Development Impact Fee	289
PW1657	Construction	Traffic	*Traffic Signal Upgrades (M312.41 and M312.46) - Figueroa St at 234th St, Figueroa St at 223rd St, Figueroa St at Victoria St/190th St, Main St at 220th St, Main St at Albertoni St, and Main St at Victoria St	$4,323,500	$-	$-	$-	$-	Measure R Highway Program	259
				$-	$1,208,686	$-	$-	$-	General Fund	101
PW1667	Construction	Traffic	*Upgrade existing traffic signal - Avalon Bl at Gardena Bl	$967,501	$-	$-	$-	$-	Measure M Subregional Program	282
PW1671	Design	Parks	**Dolphin Park Electrical Panel Upgrade - design and Construction	$-	$-	$-	$-	$-	Unfunded	UNF
PW1673	Maintenance	Parks	**Pool Slides Replacement at Dominguez Park and Hemingway Park	$-	$-	$-	$450,000	$-	Unfunded	UNF
PW1674	Construction	Safety	**Security Cameras	$-	$-	$-	$-	$-	Park Development	216
				$-	$-	$-	$-	$-	2024 Lease Revenue Bonds	775
				$-	$-	$-	$-	$-	General Fund	101

Five Year Projections

Project Number	Phase	Type	Project Name	FY26-27 Budget	FY27-28 Estimate	FY28-29 Estimate	FY29-30 Estimate	FY31-32 Estimate	Funding Source	Fund Number
PW1676	Construction	Stormwater	City of Carson Stormwater Green Street Engineering, Design & Implementation (Gardena & Main Street & Avalon)	$2,500,000	$-	$-	$-	$-	Carson Stormwater (Measure W)	295
PW1682	Design	Stormwater	Stormwater Master and Implementation Plan	$-	$-	$-	$-	$-	Carson Stormwater (Measure W)	295
PW1687	Construction	Traffic	Carson Street Intelligent Transportation System (ITS) Project	$883,912	$-	$-	$-	$-	MTA Call for Projects	287
				$4,794	$-	$-	$-	$-	Proposition C Local Return	219
PW1688	Construction	Traffic	Traffic Signal Synchronization Project (TSSP) - Avalon Bl from 126th St to Sepulveda Bl	$-	$1,000,000	$-	$-	$-	Unfunded	UNF
PW1691	Construction	Roadways	Avalon Street Rehabilitation	$-	$4,500,000	$-	$-	$-	Unfunded	UNF
PW1692	Maintenance	Stormwater	*Carson Stormwater & Runoff Project (O&M Carriage Crest Park)	$373,234	$207,500	$-	$-	$-	Carson Stormwater (Measure W)	295
				$-	$207,500	$207,500	$-	$-	General Fund	101
PW1698	Design	Roadways	*City Utilities Master Plan	$-	$325,000	$-	$-	$-	Development Impact Fee	289
PW1699	Maintenance	Buildings	Community Center Upgrades - Dominguez Halls and Kitchen	$-	$1,870,000	$-	$-	$-	Unfunded	UNF
PW1702	Design	Roadways	Lomita Boulevard Safety Improvements - Wilmington to Alameda	$2,000,000	$-	$-	$-	$-	State Grants Program	227
				$-	$4,240,379	$-	$-	$-	Unfunded	UNF
PW1706	Design	Parks	Stevenson Park Bungalow Removal	$-	$500,000	$-	$-	$-	General Fund	101
PW1707	Design	Parks	Stevenson Park Picnic Shelters	$-	$2,000,000	$-	$-	$-	Unfunded	UNF
PW1710	Design	Roadways	Walnut St rehabilitation (Avalon to Central)	$-	$3,900,000	$-	$-	$-	Unfunded	UNF
PW1712	Maintenance	Buildings	Civic Buildng Mechanical Upgrade	$-	$500,000	$-	$-	$-	General Fund	101
PW1720	Maintenance	Buildings	City Hall & Community Center Elevators	$-	$-	$-	$-	$-	Unfunded	UNF
PW1723	Design	Buildings	International Sculpture Garden	$-	$-	$-	$-	$200,000	Unfunded	UNF
PW1726	Construction	Buildings	Community Center Courtyard (West) & Community Center East Parking Lot	$161,000	$-	$-	$-	$-	2024 Lease Revenue Bonds	775
				$-	$-	$-	$-	$-	Development Impact Fee	289
				$-	$-	$-	$-	$-	Park Development	216
PW1732	Design	Parks	Solar @ Vets Park	$2,000,000	$-	$-	$-	$-	HUD Energy Resiliency	213
PW1748	Design	Buildings	Corporate Yard Energy Efficient & Other Improvements - Evaluate and construct, if viable	$-	$-	$-	$-	$-	Development Impact Fee	289
				$-	$-	$-	$-	$-	Development Impact Fee	289
				$-	$7,000,000	$-	$-	$-	General Fund	101
PW1749	Design	Buildings	EV Bus Chargers	$250,000	$-	$-	$-	$-	Development Impact Fee	289

Five Year Projections

Project Number	Phase	Type	Project Name	FY26-27 Budget	FY27-28 Estimate	FY28-29 Estimate	FY29-30 Estimate	FY31-32 Estimate	Funding Source	Fund Number
PW1753	Design	Roadways	University Drive Rehabilitation - Avalon Blvd to Wilmington Ave	$35,000	$-	$-	$-	$-	Community Facilities District	291
				$2,409,000	$-	$-	$-	$-	Federal Highway Planning	220
				$2,000,000	$-	$-	$-	$-	General Fund	101
PW1755	Design	Roadways	Santa Fe Ave. Rehabilitation - Carson St. to Del Amo Ave.	$-	$4,800,000	$-	$-	$-	Unfunded	UNF
PW1756	Maintenance	Roadways	Figueroa Street - Lomita to 223rd St.	$-	$7,900,000	$-	$-	$-	Unfunded	UNF
PW1757	Design	Roadways	Main Street Rehabilitation - Lomita to 228th St	$6,200,000	$-	$-	$-	$-	Senate Bill 1	288
				$-	$300,000			$-	Unfunded	UNF
				$-	$-	$-	$-	$-	General Fund	101
PW1758	Design	Roadways	Main Street - 228th St to Carson Street	$-	$-	$-	$-	$-	Senate Bill 1	288
				$-	$4,000,000	$-	$-	$-	Unfunded	UNF
PW1762	Maintenance	Roadways	Wilmington Ave - Lomita Boulevard to 223rd Street - Roadway Reconstruction	$-	$7,900,000	$-	$-	$-	General Fund	101
PW1774	Construction	Roadways	Sepulveda (110 Fwy to Figueroa)	$-	$700,000	$-	$-	$-	Unfunded	UNF
PW1775	Design	Roadways	213th St. Street Lights	$-	$800,000	$-	$-	$-	Unfunded	UNF
PW1776	Design	Stormwater	Calas Park Stormwater Infiltration and Water Quality Improvements	$5,980,000	$-	$-	$-	$-	Safe Clean Regional Stormwater Program	296
PW1780	Design	Traffic	Victoria Street Transit Center	$4,776,932	$6,700,068	$-	$-	$-	Measure R Transit Investment	260
				$-	$-	$-	$-	$-	Unfunded	UNF
PW1784	Construction	Traffic	Traffic Signal Modification	$800,000	$-	$-	$-	$-	Development Impact Fee	289
		Roadways		$-	$-	$-	$-	$-	Federal Highway Infrastructure Program	250
PW1785	Design	Bikeways	Carson Bicycle Action Plan	$553,625	$-	$-	$-	$-	Other SB1 Programs/ Competitive Grants	285
PW1786	Construction	Buildings	City Hall Bathroom and Kitchenette Renovations	$138,459	$-	$-	$-	$-	Development Impact Fee	289
				$898,308	$-	$-	$-	$-	2024 Lease Revenue Bonds	775
PW1790	Construction	Technology	Community Center and Amphitheatre Lighting and AV Equipment Upgrade	$-	$2,500,000	$-	$-	$-	Unfunded	UNF
PW1791	Maintenance	Roadways	Citywide Pavement Maintenance Program	$-	$-	$-	$-	$-	2024 Lease Revenue Bonds	775
				$8,000,000	$1,000,000	$-	$-	$-	General Fund	101
PW1792	Design	Traffic	Traffic Reliability Improvements	$-	$2,400,000	$-	$-	$-	Unfunded	UNF
PW1793	Design	Trees	URBAN FORESTRY MASTER PLAN & IMPLEMENTATION	$230,389	$378,010	$49,993	$-	$-	Federal Highway Planning	220
				$170,800					Federal Highway Planning	220
PW1795	Construction	Parks	Mills Park Recreation Center Building Renovation	$3,000,000	$-	$-	$-	$-	2024 Lease Revenue Bonds	775
				$-	$-	$-	$-	$-	LA County Park District, Measure A	222
				$2,000,000	$-	$-	$-	$-	General Fund	101

Five Year Projections

Project Number	Phase	Type	Project Name	FY26-27 Budget	FY27-28 Estimate	FY28-29 Estimate	FY29-30 Estimate	FY31-32 Estimate	Funding Source	Fund Number
PW1796	Design	Buildings	Carson Civic Center Redevelopment	$-	$-	$-	$-	$-	General Fund	101
PW1797	Design	Technology	Citywide Municipal Fiber Optic Network Phase I	$6,250,000	$-	$-	$-	$-	Community Broadband Capital Outlay	510
PW1798	Design	Roadways	Delores Rehabilitation from Sepulveda to Carson Street	$-	$8,000,000	$-	$-	$-	Unfunded	UNF
PW1799	Design	Roadways	Del Amo Rehabilitation from Main Street to Figueroa	$-	$2,000,000	$-	$-	$-	Unfunded	UNF
PW1800	Design	Stormwater	Citywide Stromdrain Repair	$-	$3,000,000	$-	$-	$-	Unfunded	UNF
PW1801	Design	Roadways	Streetscape Master Plan - Civic	$300,000				$-	Measure R	254
				$200,000				$-	Measure M	281
				$200,000				$-	Development Impact Fee	289
				$456,000				$-	Raised Median Fees	248
				$-	$-	$-	$-	$-	General Fund	101
PW1803	Design	Parks	Friendship Mini Park Land Acquisition & Expansion	$1,430,000	$-	$-	$-	$-	LA County Park District, Measure A	222
				$-	$-	$-	$-	$-	Unfunded	UNF
PW1805	Design	Parks	Calas Park	$-	$-	$1,500,000	$-	$-	Unfunded	UNF
PW1806	Design	Parks	Del Amo Park	$-	$4,500,000			$-	Unfunded	UNF
				$-	$500,000	$-	$-	$-	General Fund	101
PW1807	Design	Parks	Foisia Park Aquatic Repairs	$-	$500,000	$-	$-	$-	General Fund	101
PW1808	Design	Parks	Concrete Repairs at Pools Citywide	$-	$2,000,000	$-	$-	$-	General Fund	101
PW1809	Design	Parks	Veterans Sports Complex Installation of HVAC, Solar Panels and Generator	$-	$2,000,000	$-	$-	$-	General Fund	101
PW1810	Design	Parks	Walnut Mini-Park	$-	$750,000	$-	$-	$-	Unfunded	UNF
PW1811	Design	Parks	Carson Event Center	$-	$-	$500,000	$-	$-	Unfunded	UNF
PW1812	Design	Parks	Dominguez Park	$-	$1,000,000	$-	$-	$-	Unfunded	UNF
PW1813	Design	Parks	Dolphin Park, Dominguez Park	$-	$1,000,000	$-	$-	$-	Unfunded	UNF
PW1814	Design	Parks	Reflections Park	$-	$750,000	$-	$-	$-	Unfunded	UNF
PW1815	Design	Parks	Veterans Park Skate park	$-	$500,000	$-	$-	$-	Unfunded	UNF
PW1816	Design	Parks	Dominguez Park Pickleball Courts	$-	$-	$500,000	$-	$-	Unfunded	UNF
PW1817	Design	Parks	Foisia Park Pickleball Courts	$-	$100,000	$-	$-	$-	General Fund	101
PW1818	Design	Safety	Security Cameras	$-	$-	$-	$-	$-	General Fund	101
PW1819	Design	Safety	Phase projection for installing an enhanced intrusion alarm and Halo smart sensor system.	$-	$-	$-	$-	$-	General Fund	101
PW1820	Design	Safety	Fire suppression system installation at the Carson Community Event Center	$-	$580,000	$-	$-	$-	Unfunded	UNF
PW1821	Design	Roadways	Caltrans Interchanges	$-	$-	$-	$-	$-	Unfunded	UNF
PW1822	Design	Buildings	Teen Center	$-	$-	$-	$-	$-	Unfunded	UNF

Five Year Projections

Project Number	Phase	Type	Project Name	FY26-27 Budget	FY27-28 Estimate	FY28-29 Estimate	FY29-30 Estimate	FY31-32 Estimate	Funding Source	Fund Number
PW1823	Design	Roadways	Wayfinding Signs	$-	$-	$-	$-	$-	Development Impact Fee	289
				$-	$-	$-	$-	$-	Development Impact Fee	289
PW1824	Design	Roadways	Avalon Blvd. & Central Ave. from Turmont to University Dr. - Fence/Wall Replacement Project.	$-	$10,000,000	$-	$-	$-	General Fund	101
PW1825	Design	Roadways	Installation of Archways, Monuments Signs, and Wayfinding Signs - Citywide	$-	$-	$-	$-	$-	Measure R	254
				$-	$5,000,000	$-	$-	$-	General Fund	101
PW1826	Design	Roadways	Monuments	$-	$-	$-	$-	$-	Development Impact Fee	289
				$-	$-	$-	$-	$-	Measure R	254
				$-		$-		$-	Unfunded	UNF
PW1827	Design	Roadways	Shared Central Ave Project with City of Compton	$874,908				$-	Community Facilities District	291
PW1828	Design	Traffic	South Bay Travel Network	$3,858,096	$-	$-	$-	$-	Measure M Subregional Program	282
PW1829	Design	Traffic	Olympic Ready ITS	$500,000	$-	$-	$-	$-	Measure M Subregional Program	282
PW1832	Design	Traffic	Traffic Signal Installation at Grace Ave and 213th St	$750,000	$-	$-	$-	$-	Undergrounding Utility Fees	249
PW1833	Design	Roadways	Citywide Street Name Sign Replacement	$-	$-	$-		$-	General Fund	101
				$-	$2,000,000	$-	$-	$-	General Fund	101
PW1834	Design	Technology	Citywide Municipal Fiber Optic Network Phase 2	$-				$-	Community Broadband Capital Outlay	510
PW1835	Construction	Buildings	Community Center Flooring	$-	$-	$-	$-	$-	General Fund	101
PW1836	Design	Buildings	EV Chargers at City Facilities*	$-	$750,000	$-	$-	$-	General Fund	101
PW1837	Design	Buildings	Digital Banners*	$-	$500,000	$-	$-	$-	General Fund	101
PW1839	Design	Traffic	Traffic Signal Modification at Delores & Sepulveda	$-	$638,370	$-	$-	$-	Federal Highway Infrastructure Program	250
				$70,930	$-	$-	$-	$-	Air Quality Improvement	225
PW1840	Design	Traffic	Avalon Traffic Signal and Crosswalk Upgrades	$-	$346,500	$-	$-	$-	Federal Highway Infrastructure Program	250
				$38,500	$-	$-	$-	$-	Air Quality Improvement	225
PW1841	Design	Traffic	Safe Streets for All (SS4A)	$-	$967,840	$-	$-	$-	Federal Highway Planning	220
				$161,960	$-	$-	$-	$-	Development Impact Fee	289
				$80,000	$-	$-	$-	$-	Bikeway/ Pedestrian Access (TDA3)	217
PW1842	Design	Traffic	Traffic Signal Upgrade at Wilmington & Lomita	$-	$-	$-	$-	$-	Unfunded	UNF
PW1843	Design	Traffic	Traffic Signal Upgrade at Avalon & Desford	$-	$-	$-	$-	$-	Unfunded	UNF

Five Year Projections

Project Number	Phase	Type	Project Name	FY26-27 Budget	FY27-28 Estimate	FY28-29 Estimate	FY29-30 Estimate	FY31-32 Estimate	Funding Source	Fund Number
PW1844	Design	Parks	Park Marquee Signs	$-	$1,732,500	$-	$-	$-	General Fund	101
PW1845	Design	Stormwater	Dominguez Channel Estuary Assessment Study	$304,201				$-	Carson Stormwater (Measure W)	295
PW1846	Design	Traffic	Traffic Analysis for the Upcoming LA 2028 Olympics and Paralympics	$-	$200,000	$-	$-	$-	General Fund	101
PW1847	Construction	Traffic	Traffic Signal Installation at Carriage Crest Entrance and Sepulveda Blvd.	$-	$700,000	$-	$-	$-	General Fund	101
PW1848	Construction	Roadways	Citywide Concrete Maintenance Program	$-	$500,000	$-	$-	$-	General Fund	101
PW1849	Design	Roadways	Streetscape Master Plan - 223rd	$-	$3,500,000			$-	General Fund	101
PW1850	Construction	Buildings	Public Works and Community Services Corporate Yard Roof Improvements	$2,000,000	$-	$-	$-	$-	General Fund	101
				$147,937,047	**$215,931,903**	**$2,757,493**	**$450,000**	**$200,000**		

Summary of Project Costs by Fund

	FY 26-27 Budget	FY 27-28 Estimate	FY 28-29 Estimate	FY 29-30 Estimate	FY 30-31 Estimate
Fund Name					
101 - General Fund	$30,000,000	$74,028,325	$207,500	$-	$-
213 - HUD Energy Resiliency	2,000,000	-	-	-	-
217 - Bikeway/ Pedestrian Access/Transportation Development Act Article 3 (TDA3)	80,000	-	-	-	-
219 - Proposition C Local Return	4,794	-	-	-	-
220 - Federal Highway Planning	5,832,539	3,296,850	49,993	-	-
222 - LA County Park District, Measure A/Prop A	1,430,000	-	-	-	-
225 - Air Quality Improvement	109,430	-	-	-	-
227 - State Grants Program	2,000,000	-	-	-	-
248 - Raised Median Fees	456,000	-	-	-	-
249 - Utility Undergrounding Fees	750,000	-	-	-	-
250 - Federal Highway Infrastructure Program	-	984,870	-	-	-
254 - Measure R	1,489,489	-	-	-	-
259 - Measure R Highway Program	4,323,500	-	-	-	-
260 - Measure R Transit Investment	4,776,932	6,700,068	-	-	-
281 - Measure M	9,394,581	-	-	-	-
282 - Measure M Subregional Program	14,053,078	10,295,281	-	-	-
283 - Measure M PS & E and Construction	6,456,186	17,913,853	-	-	-
285 - Other SB1 Programs/Competitve Grants	553,625	-	-	-	-
287 - MTA Call for Projects	3,588,495	740,082	-	-	-
288 - SB1	6,200,000	-	-	-	-
289 - Development Impact Fee	6,362,573	325,000	-	-	-
291 - Community Facilities District	1,409,908	-	-	-	-
295 - Carson Stormwater (Measure W)	3,177,435	207,500	-	-	-
296 - Safe Clean Water Program	5,980,000	-	-	-	-
510 - Community Broadband Capital Outlay	6,250,000	-	-	-	-
775 - 2024 Lease Revenue Bonds	31,258,481	-	-	-	-
UNF - Unfunded	-	101,440,074	2,500,000	450,000	200,000
Total	**$147,937,046**	**$215,931,903**	**$2,757,493**	**$450,000**	**$200,000**

Summary of Project Costs by Project Type

	FY 26-27 Budget	FY 27-28 Estimate	FY 28-29 Estimate	FY 29-30 Estimate	FY 30-31 Estimate
Project Type					
Bikeways	$11,781,106	$34,780,202	$-	$-	$-
Buildings	3,447,767	10,620,000	-	-	200,000
Parks	15,443,102	33,107,500	2,500,000	450,000	-
Roadways	78,464,337	112,090,546	-	-	-
Safety	-	580,000	-	-	-
Stormwater	9,157,435	3,415,000	207,500	-	-
Technology	6,250,000	2,500,000	-	-	-
Traffic	22,992,110	18,460,645	-	-	-
Trees	401,189	378,010	49,993	-	-
Total Project Type	**$147,937,046**	**$215,931,903**	**$2,757,493**	**$450,000**	**$200,000**

Summary of Project Costs by Phase

	FY 26-27 Budget	FY 27-28 Estimate	FY 28-29 Estimate	FY 29-30 Estimate	FY 30-31 Estimate
Phase					
1 Construction	$48,148,145	$39,213,853	$-	$-	$-
2 Design	90,915,667	152,238,050	2,549,993	-	200,000
3 Maintenance	8,873,234	24,480,000	207,500	450,000	-
Total	**$147,937,046**	**$215,931,903**	**$2,757,493**	**$450,000**	**$200,000**



Appendix

Long-range Operating Financial Plan

Overview and Significance

The City of Carson has four major funds as outlined by GASB Statement No. 34 (GASB 34): the General Fund, Carson Housing Authority, Proposition 68 Water Bound Act of 2018, and 2024 Lease Revenue Bonds Fund. The City projects long-range operating financial plans for both the General Fund and Carson Housing Authority. These plans are significant because they are derived from the City's strategic plan and the goals outlined by the City Council.

The long-range operating financial plan addresses all aspects of the budget, including financial policies and strategic planning, while also considering the City's priorities and issues. The construction and forecasting of the City's long-range plan are integral to preparing for current costs, their relation to future costs, and potential funding increases. The overarching goal of the long-range operating financial plan is to conservatively forecast revenues and expenditures for the current and future budget years, providing a guiding framework for the City to achieve and maintain a structurally balanced budget.

General Fund

Overview

The General Fund is the City of Carson's primary operating fund and supports the majority of core municipal services and day-to-day operations. It accounts for most of the cities operational revenues and expenditures and provides resources for essential City programs, services, and administrative functions.

As the City's principal operating fund, the General Fund is a key indicator of the City's overall fiscal health. The Long-Range Operating Financial Plan provides a five-year outlook of anticipated revenues and expenditures to support long-term financial sustainability, maintain a structurally balanced budget, and ensure sufficient resources are available to meet the City's ongoing operational needs and priorities.

Revenue

The City of Carson's approach to its long-range revenue forecast is based on several factors, including consultant input, historical collection trends, market conditions, economic indicators, and anticipated changes in the local and regional economy. These factors are evaluated collectively to develop reasonable projections of future revenues while accounting for potential economic fluctuations and uncertainty. The City applies conservative assumptions where appropriate to promote prudent financial planning, maintain structural balance, and ensure that projected resources are sufficient to support ongoing operations and services over the long-term planning period.

HdL (Hinderliter, de Llamas & Associates) provides forecasts for major revenue sources such as Property Tax, Sales Tax, and Transactions and Use Tax. Property Tax forecasts are provided in five-year periods, whereas Sales and Transactions and Use Tax forecasts are provided in two-year periods. The city has utilized the forecasts given by HdL for its long-range operating plan.

Franchise Fees, including Pipeline Franchise Fees, are contractually adjusted annually based on changes in the Consumer Price Index (CPI), as reported by the U.S. Bureau of Labor Statistics. For long-range

forecasting purposes, the applicable CPI rate of 3.2% (mid-2025 to mid-2026) is applied to the FY 2027-2028 through the FY 2031-2032 estimate.

Utility Users Tax (UUT), Oil Industry Business License Tax, Transient Occupancy Tax (TOT), licenses and permits, fines, and fees are based on established rates approved by voters or the City Council, as applicable. Revenue collections may increase or decrease based on the underlying activity associated with each source, such as gross receipts, utility usage, permit activity, or the number of violations issued. For long-range forecasting purposes, a 3% annual growth assumption is applied to the FY 2027-2028 estimated amounts and for each subsequent year of the forecast.

Investment Income represents the primary revenue source within the Use of Money category. The City's investment earnings are influenced by prevailing interest rates and market conditions, with a significant portion of the City's investment portfolio affected by federal interest rate trends. As of July 30, 2026, the federal funds rate is 3.75%, which serves as the benchmark for the five year projections.

Charges for Services are service-based revenues that are influenced by the cost of providing City programs and services, including applicable direct and overhead costs. Rates are periodically evaluated and adjusted through the City's User Fee Study to promote appropriate cost recovery. For long-range forecasting purposes, a 3% annual growth assumption is applied to the FY 2026-2027 budgeted amount for each subsequent year of the forecast.

Other Revenue primarily consists of miscellaneous funding sources, including donations and community benefit payments. As these revenues may vary based on agreements, contributions, and other external factors, projections are developed using historical trends and anticipated activity. For long-range forecasting purposes, a 3% annual growth assumption is applied to the FY 2026-2027 budgeted amount for each subsequent year of the forecast.

General Fund Intergovernmental Revenue primarily consists of Motor Vehicle License Fee-related revenues, along with grant funding received from federal, state, or other governmental agencies when applicable. Based on historical data, Intergovernmental Revenue is projected to increase by 3% annually throughout the long-range forecast period.

The City's long-range revenue forecast is designed to ensure sufficient resources are available to support projected operational expenditures over the five-year forecast period. Through prudent and conservative revenue assumptions, the city seeks to continue its practice of maintaining structural balance, supporting ongoing service levels, and promoting long-term fiscal sustainability. The long-range projections reflect that these goals will be achieved.

Expenditure

General Fund expenditures are forecasted using historical expenditure trends, known and anticipated labor costs, contractual obligations, inflationary factors, and other assumptions expected to affect City operations. These projections also reflect the City's ongoing commitment to identifying cost-saving opportunities, improving operational efficiencies, and implementing structural improvements that support long-term fiscal sustainability. Salaries and benefits are projected to increase by 2.0% annually beginning in FY 2027–2028, reflecting anticipated personnel cost growth and current assumptions regarding future labor agreements. These projections will be updated as additional information becomes available, including the completion of future Memorandum of Understanding (MOU) negotiations.

Operations and Maintenance (O&M) expenditures are projected to increase by 3.5% annually beginning in FY 2027–2028. This assumption reflects anticipated inflationary increases in contractual services, supplies, utilities, and other costs necessary to maintain City operations, as well as reasonable service enhancements and operational improvements. These assumptions also consider that the expenditure budget in totality increased by .87% from Fiscal Year 2025-2026 to 2026-2027. General Fund O&M projections also incorporate certain capital outlay expenditures that are not included within the Capital Improvement Program (CIP), such as vehicles, furniture, equipment, and other operational capital purchases.

These forecasting assumptions support the City's objective of maintaining a structurally balanced budget, whereby ongoing operating expenditures are supported by ongoing revenues rather than the use of General Fund reserves. Expenditure projections also account for known long-term financial commitments, including debt service obligations, pension-related costs, anticipated resource requirements, and other factors that may affect General Fund expenditures over the forecast period. Under the current forecast, the City does not anticipate deferring ongoing operating expenditures to future fiscal years, and projected recurring expenditures remain supported by projected recurring revenues.

Given the variability of individual departmental expenditures from year to year, the long-range forecast applies consistent growth assumptions to departmental salary/benefit and operational costs rather than attempting to predict individual expenditure changes for each department. Actual departmental appropriations will continue to be evaluated annually through the City's budget development process based on service needs, available resources, contractual requirements, and City Council priorities.

The General Fund may also provide funding for capital improvement projects based on the overall fiscal condition of the fund, infrastructure needs, City Council priorities and initiatives, available resources, and recommendations developed through the annual budget process. These allocations are evaluated separately from recurring departmental operating expenditures. Additional information regarding planned capital investments and funding sources is provided in the City's Capital Improvement Plan (CIP).

The General Fund also provides a scheduled transfer to the Special Events Fund to support City-sponsored special events. The transfer is based on the approved Special Events budget and is incorporated into the General Fund expenditure forecast. For long-range planning purposes, Special Events expenditures are projected to increase by 3.5% annually, consistent with the assumption applied to General Fund operating expenditures.

The City's five-year General Fund expenditure forecast is intended to identify the resources necessary to maintain existing service levels, meet anticipated financial obligations, and support future operational needs. By applying reasonable and consistently documented expenditure assumptions, the city can evaluate the long-term relationship between recurring revenues and expenditures and identify potential fiscal pressures before they affect annual operations. Current projections indicate that anticipated General Fund expenditures can be supported by projected revenues throughout the five-year forecast period without reliance on reserves for ongoing operations, thereby maintaining structural balance and supporting the City's long-term fiscal sustainability.

Housing Authority

Overview

The Carson Housing Authority ("Housing Authority") serves as the Housing Successor Agency ("Housing Successor") to the former Carson Redevelopment Agency ("Agency"), which was dissolved along with all other redevelopment agencies statewide by the California Legislature in 2012. Upon dissolution, a designated housing successor was required to assume responsibility for the remaining housing assets and obligations of the former agency.

As the Housing Successor, the Housing Authority is tasked with maintaining these assets, with its primary mission being to provide affordable housing for residents of the City of Carson ("City").

Revenue

The Housing Authority currently receives recurring revenue from loan payoffs, interest payments, and an annual rent subsidy from the Carson Successor Agency. However, the majority of funding for ongoing expenditures is primarily derived from the assets of the former Redevelopment Agency.

As a result, the Housing Authority does not generate substantial new revenue that structurally aligns with its ongoing expenditures for long-term affordable housing development. To support future affordable housing initiatives, the Authority will rely on new funding mechanisms made available through the City of Carson or the Carson Enhanced Infrastructure Financing District (EIFD).

In 2022, the City partnered with Los Angeles County to create the Carson EIFD to fund public infrastructure, workforce and affordable housing, and brownfield remediation. The EIFD dedicates 20% of its revenues to housing for very low-, low-, and moderate-income households, as defined by state law. These funds support both rental and ownership housing projects under the Infrastructure Financing Plan (IFP). The Public Financing Authority (PFA) coordinates with the Carson Housing Authority to manage these funds, providing a sustainable source for future housing initiatives.

Expenditure

The Housing Authority currently funds consistent operational costs, including City personnel supporting Housing Authority activities, professional services, and other related administrative expenses. These recurring operational costs are projected to increase by approximately 3% annually.

In addition to ongoing operations, the Housing Authority anticipates increased non-operational expenditures associated with advancing affordable housing development efforts. Over the next five years, the Housing Authority expects to support the development of affordable housing projects on up to three potential sites. Current efforts include environmental and predevelopment activities supported through Brownfields grant funding, as well as property acquisition activities to facilitate future affordable housing development.

To support these efforts, the Housing Authority anticipates utilizing available fund balance and unencumbered cash reserves to provide development subsidies and other eligible costs associated with affordable housing production. These expenditures are expected to reduce available fund assets over time, with future affordable housing investments potentially supported through additional funding mechanisms, including the Carson Enhanced Infrastructure Financing District (EIFD).

Proposition 68 Water Bound Act of 2018 Fund

The Proposition 68 Water Bound Act of 2018 fund accounts for City facilities, parks, and community infrastructure, specifically, to provide additional funding for the Carriage Crest Park Expansion Project. While the Proposition 68 Water Bound Act of 2018 fund is deemed a major fund as outlined by GASB Statement No. 34 (GASB 34) there is no projected funding to be received or forecasted spending for the current year or following 5 years.

2024 Lease Revenue Bonds Fund

The Carson Public Financing Authority 2024 Lease Revenue Bonds (the "2024 Bonds") was issued to finance the costs of improvements to certain roads and facilities and to pay the costs incurred in connection with the issuance of the 2024 Bonds. While the 2024 Lease Revenue Bonds fund is deemed a major fund as outlined by GASB Statement No. 34 (GASB 34) there is no projected funding to be received in the fund for the current year or following five years. All CIP spending for the fund is outlined in the CIP plan and the cost of repaying the bond is outlined in the Debt Service Schedule.

All (Non-Major) Funds Long-Range Operating Financial Plan

Many of the City's other funds rely on grants, measures, bonds, entitlements, or specific tax funding as their primary sources of revenue. These funds primarily support CIP projects, and their projections can be estimated using the City's Five-Year CIP Plan, which outlines the funds allocated for each project or initiative.

For recurring funding and expenditures, the City follows a structurally balanced budget approach in which projected revenues must be equal to or greater than projected expenditures on an annual basis. In other cases, funds may pull for the fund balance, utilizing already received funds in previous fiscal year for upcoming expenditures.

General Fund Long-Range Operating Financial Plan

	2025-26 Adopted Budget	2026-27 Adopted Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate	2030-31 Estimate	2031-32 Estimate
Revenue Sources							
Sales Tax	$ 39,149,000	$ 40,344,641	$ 41,433,946	$ 42,676,965	$ 43,957,274	$ 45,275,992	$ 46,634,272
Property Tax	25,594,667	26,320,406	27,100,806	27,829,818	28,657,755	29,511,756	30,397,109
Franchise Fees	21,180,000	16,821,000	17,359,272	17,880,050	18,416,452	18,968,945	19,538,014
Transactions and Use Tax (Measure K)	19,900,000	18,923,759	19,434,700	20,017,742	20,618,274	21,236,822	21,873,927
Utility Users Tax (Measure R)	11,500,000	12,000,000	12,360,000	12,730,800	13,112,724	13,506,106	13,911,289
Licenses and Permits	9,749,738	9,451,590	9,735,138	10,027,192	10,328,008	10,637,848	10,956,983
Oil Business Tax (Measure C)	8,600,000	10,050,000	10,351,500	10,662,045	10,981,906	11,311,364	11,650,704
Use of Money and Property	7,118,940	7,057,000	7,321,638	7,541,287	7,767,525	8,000,551	8,240,568
Fines and Fees	6,051,704	8,936,163	9,204,248	9,480,375	9,764,787	10,057,730	10,359,462
Transient Occupancy Tax	2,500,000	2,500,000	2,575,000	2,652,250	2,731,818	2,813,772	2,898,185
Charges for Services	1,494,694	1,955,526	2,014,192	2,074,618	2,136,856	2,200,962	2,266,991
Intergovernmental Revenues	150,000	150,000	154,500	159,135	163,909	168,826	173,891
Other Revenue	2,270,821	2,423,000	2,495,690	2,570,561	2,647,678	2,727,108	2,808,921
Revenue Total	**$ 155,259,564**	**$ 156,933,085**	**$ 161,540,630**	**$ 166,302,838**	**$ 171,284,966**	**$ 176,417,782**	**$ 181,710,316**
Transfers In	-	-					
Revenue & Transfers In Total	**$ 155,259,564**	**$ 156,933,085**	**$ 161,540,630**	**$ 166,302,838**	**$ 171,284,966**	**$ 176,417,782**	**$ 181,710,316**
Salaries & Benefits							
City Council	676,698	659,449	672,638	686,091	699,813	713,809	728,085
City Attorney's Office	-	-	-	-	-	-	-
City Clerk's Office	1,023,450	1,055,751	1,076,866	1,098,403	1,120,371	1,142,779	1,165,634
City Treasurer's Office	911,412	875,609	893,121	910,984	929,203	947,787	966,743
City Manager's Office	5,038,812	5,477,810	5,587,366	5,699,114	5,813,096	5,929,358	6,047,945
Information Technology and Security	3,222,006	3,438,429	3,507,198	3,577,342	3,648,888	3,721,866	3,796,303
Public Safety and Emergency Management	4,484,910	5,114,306	5,216,592	5,320,924	5,427,342	5,535,889	5,646,607
Finance	5,260,142	5,501,978	5,612,018	5,724,258	5,838,743	5,955,518	6,074,628
Human Resources and Risk Management	3,241,758	3,526,787	3,597,323	3,669,269	3,742,655	3,817,508	3,893,858
Community and Economic Development	3,516,733	3,805,661	3,881,774	3,959,410	4,038,598	4,119,370	4,201,757
Public Works	16,728,964	18,055,172	18,416,275	18,784,601	19,160,293	19,543,499	19,934,369
Community Services/Recreation/Park Maintenance	19,054,631	20,405,994	20,814,114	21,230,396	21,655,004	22,088,104	22,529,866
Non-Departmental	3,076,000	2,803,319	2,859,385	2,916,573	2,974,905	3,034,403	3,095,091
Salaries and Benefits Total	**$ 66,235,516**	**$ 70,720,265**	**$ 72,134,670**	**$ 73,577,365**	**$ 75,048,911**	**$ 76,549,890**	**$ 78,080,886**

General Fund Long-Range Operating Financial Plan

	2025-26 Adopted Budget	2026-27 Adopted Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate	2030-31 Estimate	2031-32 Estimate
Operation & Maintenance							
City Council	248,200	301,300	311,846	322,760	334,057	345,749	357,850
City Attorney's Office	3,900,000	2,900,000	3,001,500	3,106,553	3,215,282	3,327,817	3,444,290
City Clerk's Office	689,100	1,501,978	1,554,547	1,608,956	1,665,270	1,723,554	1,783,879
City Treasurer's Office	128,671	113,200	117,162	121,263	125,507	129,900	134,446
City Manager's Office	1,479,318	2,231,756	2,309,867	2,390,713	2,474,388	2,560,991	2,650,626
Information Technology and Security	2,646,077	2,761,715	2,858,375	2,958,418	3,061,963	3,169,131	3,280,051
Public Safety and Emergency Management	30,935,439	32,196,716	33,323,601	34,489,927	35,697,075	36,946,472	38,239,599
Finance	989,250	1,172,250	1,213,279	1,255,744	1,299,695	1,345,184	1,392,265
Human Resources and Risk Management	4,027,883	5,155,461	5,335,902	5,522,659	5,715,952	5,916,010	6,123,070
Community and Economic Development	7,751,210	6,570,816	6,800,795	7,038,822	7,285,181	7,540,162	7,804,068
Public Works	17,234,972	11,207,989	11,600,269	12,006,278	12,426,498	12,861,425	13,311,575
Community Services/Recreation/Park Maintenance	7,270,963	8,283,206	8,573,118	8,873,177	9,183,739	9,505,169	9,837,850
Non-Departmental	11,248,381	11,026,830	11,412,769	11,812,216	12,225,644	12,653,541	13,096,415
Operation and Maintenance Total	**$ 88,549,464**	**$ 85,423,217**	**$ 88,413,030**	**$ 91,507,486**	**$ 94,710,251**	**$ 98,025,105**	**$ 101,455,984**
Transfers Out	550,126	630,126	652,180	675,007	698,632	723,084	748,392
Expenditure & Transfers Out Total	**$ 155,335,106**	**$ 156,773,608**	**$ 161,199,880**	**$ 165,759,858**	**$ 170,457,794**	**$ 175,298,079**	**$ 180,285,262**
Operational Surplus	**$ (75,542)**	**$ 159,477**	**$ 340,750**	**$ 542,980**	**$ 827,172**	**$ 1,119,703**	**$ 1,425,054**

Housing Authority Long-Range Operating Financial Plan

	2025-26 Adopted Budget	2026-27 Adopted Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate	2030-31 Estimate	2031-32 Estimate
Revenue Source							
Use of Money and Property	$ 375,000	$ 465,000	$ 456,000	$ 456,000	$ 456,000	$ 456,000	$ 456,000
Other Revenue	-	10,000	10,000	10,000	10,000	10,000	10,000
Revenue Total	**$ 375,000**	**$ 475,000**	**$ 466,000**	**$ 466,000**	**$ 466,000**	**$ 466,000**	**$ 466,000**
Transfers In	221,000	221,000	221,000	221,000	221,000	221,000	221,000
Revenue & Transfers In Total	**$ 596,000**	**$ 696,000**	**$ 687,000**	**$ 687,000**	**$ 687,000**	**$ 687,000**	**$ 687,000**
Expenditure Type							
Salaries & Benefits	402,888	525,239	540,996	557,226	573,943	591,161	608,896
Operation & Maintenance	595,344	688,244	708,891	730,158	752,063	774,625	797,863
Property Acquistion O & M	-	-	500,000	1,500,000	1,500,000	500,000	
Expenditure Total	**$ 998,232**	**$ 1,213,483**	**$ 1,749,887**	**$ 2,787,384**	**$ 2,826,006**	**$ 1,865,786**	**$ 1,406,759**
Transfers Out	-	-	-	-	-	-	-
Expenditure & Transfers Out Total	**$ 998,232**	**$ 1,213,483**	**$ 1,749,887**	**$ 2,787,384**	**$ 2,826,006**	**$ 1,865,786**	**$ 1,406,759**

Debt Service

Overview

The City of Carson's primary objective in debt management is to maintain indebtedness within available resources and within the legal guidelines established by the City Council. The City strives to minimize borrowing costs to taxpayers while preserving flexibility for future capital and operating needs. Although the City has not imposed a specific legal debt ceiling it adheres and is in compliance with the outlined legal debt limit in the state of California which is 15% of total assessed value. The city's Debt Management Policy (adopted March 21, 2017) outlines prudent parameters to ensure that long-term obligations are issued and managed responsibly. The current general fund debt as a percentage of the expenditure budget is 4.7%. Debt is used to finance capital projects, infrastructure, and equipment with long-term public benefit such as the construction and facilitation of low and moderate income housing. The term of each debt issue does not exceed the useful life of the project being financed, consistent with financial management policy and best practices. Debt service ratios are maintained at levels compliant with all bond indentures, and annual reviews are conducted to ensure ongoing affordability.

Types and Purpose of Debt

The City of Carson's current bonds fund a variety of endeavors such as funding capital improvement projects of different purposes, refinancing debt from previous obligations, funding pension obligation costs, or funding and supporting low and moderate housing, environmental remediation etc. Short-term debt such a capital leases may be used to provide financing and leasing for vehicles and equipment.. Each issuance is evaluated for compliance with state and federal law, expected revenue sufficiency. The City coordinates the timing of new issues to align with project readiness and minimize interest expense.

Bond Ratings and Creditworthiness

The City's high bond ratings reflect strong management practices stable reserves, strong budgetary flexibility, a stable economy, and a healthy debt and liability profile. Investors and analysts monitor key debt ratios—such as debt service-to-expenditure and per-capita debt—to assess affordability. The city will continue to maintain a strong credit rating and stay in compliance with the adopted Debt Policy.

Effect of Debt on Current Operations

Debt service commitments are incorporated into the City's long-range financial forecasts and are supported by dedicated revenues to avoid adverse impacts on core operating budgets. The City avoids using long-term borrowing for recurring operating costs by adopting a balanced budget in which debt obligations are included as operational expenses and balanced with recurring revenues.

Summary

The City of Carson manages its debt portfolio conservatively, in compliance with its 2017 Debt Management Policy and applicable state and federal regulations. This disciplined approach ensures that debt remains affordable, supports essential capital investment, and safeguards the City's long-term financial sustainability.

Debt and Bond Descriptions

Title/Description	Rating	Date of Issue	Final Maturity Date	Term	Oringinal Issue Principal Total	Original Issue Interest Total
Bonds						
2003 B Capital Appreciation Bonds	AAA	10/1/2004	10/1/2032	29	20,550,000	-
2014A - 6th Supplemental (COOP)	AA	10/1/2014	10/1/2034	21	26,190,000	10,705,313
2015B	AA	2/1/2016	2/1/2036	21	52,920,000	24,769,546
2016A - Tax Allocation Refunding Bond	AA	2/1/2017	2/1/2037	21	21,350,000	9,478,349
2017A - Tax Allocation Refunding Bond	AA	2/1/2018	2/1/2036	19	12,315,000	5,116,755
2018 Tax Allocation Refunding Bond	AA	10/1/2019	10/1/2041	22	21,715,000	11,339,914
2019 Series, Carson Public Financing Authority Revenue Bonds	AA-	6/1/2020	6/1/2039	20	18,830,000	8,544,898
2019 Series, Reassessment Revenue Refunding Bonds	N/A	9/2/2019	9/2/2031	12	18,965,000	6,830,149
2020 Taxable Pension Obligation Bonds	AA-	1/15/2021	1/15/2044	24	108,020,000	48,825,907
2020A - Tax Allocation Refunding Bond	AA	8/1/2021	8/1/2036	16	23,220,000	3,985,985
2020B - Subordinate Tax Allocation Refunding Bonds	AA	2/1/2021	2/1/2036	16	11,900,000	4,844,171
2024 Series, Carson Public Financing Authority Lease Revenue Bonds	AA-	6/1/2025	6/1/2044	20	81,405,000	61,063,089
Bonds Total					**417,380,000**	**195,504,075**
Capital Leases						
Enterprise Fleet Management	N/A	1/1/2025	7/1/2029	4.5	600,583	90,205
RICOH	N/A	1/1/2026	12/31/2030	5	192,524	28,884
Capital Lease Total					**793,106**	**119,089**
Debt Total					**418,173,106**	**195,623,165**

Fiscal year 2026-2027 Debt and Bond Principal and Interest Amounts

Title/Description	Fund	Interest Rate Current Year	Principal Balance as of June 30th, 2026	FY 2026/2027 Principal Amount	FY 2026/2027 Interest Amount
Bonds					
2003 B Capital Appreciation Bonds	Carson Succesor Agency	0.00%	13,920,000	-	-
2014A - 6th Supplemental (COOP)	Carson Succesor Agency	5.00%	6,380,000	2,025,000	235,713
2015B	Carson Succesor Agency	4.88%	18,320,000	4,875,000	963,911
2016A - Tax Allocation Refunding Bond	Carson Succesor Agency	3.63%	9,470,000	310,000	413,416
2017A - Tax Allocation Refunding Bond	Carson Succesor Agency	3.25%	7,390,000	620,000	296,631
2018 Tax Allocation Refunding Bond	Carson Succesor Agency	5.00%	17,055,000	775,000	619,019
2019 Series, Carson Public Financing Authority Revenue Bonds	Measure M & R Local Street Capital Projects	4.00%	13,040,000	1,010,000	590,200
2019 Series, Reassessment Revenue Refunding Bonds	Dominquez Technology Center	5.00%	10,850,000	1,595,000	502,625
2020 Taxable Pension Obligation Bonds	General Fund	1.82%	91,280,000	4,390,000	2,954,194
2020A - Tax Allocation Refunding Bond	Carson Succesor Agency	1.29%	13,820,000	1,630,000	307,483
2020B - Subordinate Tax Allocation Refunding Bonds	Carson Succesor Agency	4.00%	10,200,000	850,000	408,000
2024 Series, Carson Public Financing Authority Lease Revenue Bonds	2024 Lease Revenue	5.00%	76,870,000	1,855,000	3,887,625
Bonds Total			**288,595,000**	**19,935,000**	**11,178,817**
Capital Leases					
Enterprise Fleet Management		7.50%	468,510	145,405	28,189
RICOH		7%	40,122	55,416	11,006
Capital Lease Total			**508,632**	**200,821**	**39,195**
Debt Total			**289,103,632**	**20,135,822**	**11,218,011**

RESOLUTION NO. 26-063

A RESOLUTION OF THE CITY OF CARSON CITY COUNCIL ADOPTING THE FISCAL YEAR 2026-27 BUDGET IN THE GENERAL FUND, SPECIAL REVENUE FUNDS, ENTERPRISE FUNDS, AND THE CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

WHEREAS, the City Manager and Staff have prepared and submitted to the City Council the proposed budget for Fiscal Year 2026-27, which commences on July 1, 2026, and ends on June 30, 2027; and

WHEREAS, on May 5, 2026, and May 20, 2026, the City Council conducted budget workshops to provide an opportunity to the public to comment on the proposed budget for FY 2026-27; and

WHEREAS, pursuant to Carson Municipal Code Section 2952, the City Council held a duly noticed public hearing on June 16, 2026 to consider adopting the budget for FY 2026-27; and

WHEREAS, the City Council has reviewed the proposed FY 2026-27 budget; and

WHEREAS, the City Council has determined it necessary for efficient management of the City to appropriate certain sums in various departments for various 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, Special Revenue Funds budget, Enterprise Fund budget, and the Capital Improvement Program (CIP) Fund budget for the City of Carson beginning July 1, 2026 and ending June 30, 2027 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 26-27, as set forth in the proposed and amended budget.

Section 3. The following sums of money are hereby appropriated to the following funds and departments of the City for expenditure during FY 26-27.

GENERAL FUND

Department	Dept No.	Amount
City Council	10	960,749
City Attorney's Office	20	2,900,000
City Clerk's Office	30	2,557,729
City Treasurer's Office	40	988,809
City Manager's Office	50	7,709,566
Information Technology and Security	52	6,200,143
Public Safety and Emergency Management	55	37,311,023
Finance	60	6,674,228
Human Resources and Risk Management	65	8,682,247
Community and Economic Development	70	10,376,477
Public Works	80	29,263,161

Community Services/Recreation/Park Maintenance	90	28,684,200
Non-Departmental	99	13,830,149
General Fund Operation and Maintenance Expenditure Total		**156,138,481**

OTHER GENERAL FUND APPROPIATIONS

Capital Improvement Projects (CIP)	30,000,000
Transfer to Special Events Fund (244)	630,126
General Fund Appropriations Total	**186,768,607**

SPECIAL REVENUE, ENTREPRISE, AND CAPITAL PROJECT FUNDS

FUND NAME	FUND NO.	AMOUNT
Equitable City Revitalization	206	150,000
State COPS Grants	209	800,000
Family Support Grant	210	57,000
State Gas Tax	212	2,392,041
Hud Energy Resiliency	213	2,000,000
Community Development Block Grant	215	663,974
Bikeway Access/TDA3	217	167,000
Proposition A – LA Metro	218	3,511,311
Proposition C – La Metro	219	3,031,942
Federal Highway Planning	220	5,832,539
State Permanent Local Housing Allocation	221	35,000
LA County Measure A (RPOSD)	222	1,430,000
EPA Brownfields Program Fund	223	1,000,000
Air Quality	225	149,430
State Grants Program	227	2,000,000
Special Grants	228	110,000
Special City Events	244	630,126
Load Shed Program	246	250,000
Public Education/Government Broadcasting - PEG	247	25,000
Raised Median Fees	248	456,000
Utility Underground Fees	249	750,000
Measure R	254	2,289,589
Housing Authority	255	1,213,483
Masure R – Measure M Bond Series 2019	256	11,989,270
Measure R Highway Program	259	4,323,500
Measure R Transit Investment	260	4,776,932
Restricted Administrative Tow Fees	262	135,000
Measure M	281	10,194,681

Measure M Subregional Program	282	14,053,078
Measure M PS&E and Construction	283	6,456,186
Other SB1 Programs/Comp Grants	285	553,625
MTA Call for Projects	287	3,588,495
Road Repair Act 2017 SB1	288	6,200,000
Development Impact Fee	289	6,512,573
Community Facilities District	291	1,509,908
Enhanced Infrastructure Financing District	292	685,000
Carson Stormwater	295	3,177,435
Safe Clean Regional Stormwater	296	5,980,000
Fiber Optic Enterprise Fund	510	6,250,000
Reclamation Authority	578	7,602,797
CPFA 2024 Lease Revenue Bonds	775	37,001,106
Successor Agency Bond Proceeds	782	14,550,172
Successor Agency RPTTF	783	45,544,478
Special Revenue, Enterprise, and Capital Project Funds Total		**220,028,671**

Section 4. The City Manager is hereby instructed to have copies of the adopted budget on file with the City Clerk's Office, a copy of the adopted budget posted to the City's website, and electronic copies of the 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 26-27 budget on file, and effective as of July 1, 2026, the same shall be in force and effect.

PASSED, APPROVED, AND **ADOPTED** this 16th day of June 2026.

APPROVED AS TO FROM:

Sunny K. Soltani, City Attorney

CITY OF CARSON:

Lula Davis-Holmes, Mayor

ATTEST:

Dr. Khaleah K. Bradshaw, City Clerk

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

I, Dr. Khaleah K. Bradshaw, City Clerk of the City of Carson, California, hereby attest to and certify that the foregoing resolution, being Resolution No. 26-063 adopted by the City of Carson City Council at its meeting held on June 16, 2026, by the following vote:

AYES:	COUNCIL MEMBERS:	Davis-Holmes, Hicks, Hilton, Dear, Rojas
NOES:	COUNCIL MEMBERS:	None
ABSTAIN:	COUNCIL MEMBERS:	None
ABSENT:	COUNCIL MEMBERS:	None

Dr. Khaleah K. Bradshaw, City Clerk

Back to the TOC

RESOLUTION NO. 26-07-CHA

A RESOLUTION OF THE BOARD OF THE CARSON HOUSING AUTHORITY ADOPTING THE FISCAL YEAR 2026-27 BUDGET

WHEREAS, the Executive Director and Staff have prepared and submitted to the Carson Housing Authority Board the proposed budget for Fiscal Year 2026-27 (FY26-27), which commences on July 1, 2026 and ends on June 30, 2027; and

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

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

NOW, THEREFORE, THE BOARD OF THE CARSON HOUSING AUTHORITY DOES HEREBY RESOLVE, FIND, DETERMINE, AND ORDER AS FOLLOWS, EFFECTIVE TO JULY 1,2026.

Section 1. The budget for the Carson Housing Authority beginning July 1, 2026 and ending June 30, 2027 is hereby adopted. Said budget being the proposed budget as reviewed by the Carson Housing Authority Board, a copy of which is on file in the Authority Secretary's Office.

Section 2. The following sums of money are hereby appropriated to the respective accounts for expenditure during FY26-27, as set forth in the proposed budget.

CARSON HOUSING AUTHORITY FUND 255: EXPENDITURES	$1,213,483

Section 3. The Executive Director is hereby instructed to have copies of the adopted budget on file with the Authority Secretary's Office, a copy of the adopted budget posted to the City of Carson website, and electronic copies of the adopted budget distributed to all departments, officials, and interested parties, as soon as convenient.

Section 4. The Authority Secretary shall certify to the adoption of this resolution and shall keep a copy of this resolution attached to the FY26-27 budget on file, and effective as of July 1, 2026, the same shall be in force and effect.

Back to the TOC

PASSED, APPROVED, AND **ADOPTED** this 16th day of June 2026.

APPROVED AS TO FORM:

Sunny K. Soltani, Authority Counsel

CARSON HOUSING AUTHORITY:

Lula Davis-Holmes, Chairperson

ATTEST:

Dr. Khaleah K. Bradshaw, Secretary

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

I, Dr. Khaleah K. Bradshaw, Secretary of the Carson Housing Authority, California, hereby attest to and certify that the foregoing resolution, being Resolution No. 26-07-CHA, adopted by the Carson Housing Authority Board at its meeting held on the 16th day of June, 2026, by the following vote:

AYES:	AUTHORITY BOARD MEMBERS:	Davis-Holmes, Hicks, Hilton, Dear, Rojas
NOES:	AUTHORITY BOARD MEMBERS:	None
ABSTAIN:	AUTHORITY BOARD MEMBERS:	None
ABSENT:	AUTHORITY BOARD MEMBERS:	None

Dr. Khaleah K. Bradshaw, Secretary

Back to the TOC

RESOLUTION NO. 26-07-CSA

A RESOLUTION OF THE BOARD OF THE SUCCESSOR AGENCY TO THE DISSOLVED CARSON REDEVELOPMENT AGENCY ADOPTING THE FISCAL YEAR 2026-27 BUDGET

WHEREAS, the Executive Director and Staff have prepared and submitted to the Successor Agency Board the proposed budget for Fiscal Year 2026-27 (FY26-27), which commences on July 1, 2026 and ends on June 30, 2027; and

WHEREAS, the Successor Agency Board has reviewed the proposed FY26-27 budget; and

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

WHEREAS, the Successor Agency Board has determined it is necessary for efficient management of the Successor Agency to appropriate certain sums for various activities of the Successor Agency.

NOW, THEREFORE, THE BOARD OF THE SUCCESSOR AGENCY TO THE DISSOLVED CARSON REDEVELOPMENT AGENCY DOES HEREBY RESOLVE, FIND, DETERMINE, AND ORDER AS FOLLOWS, EFFECTIVE JULY 1, 2026.

Section 1. The budget for the Successor Agency to the Dissolved Carson Redevelopment Agency beginning July 1, 2026 and ending June 30, 2027 is hereby adopted. Said budget being the proposed budget as reviewed by the Successor Agency Board, a copy of which is on file in the Successor Agency Secretary's Office.

Section 2. The following sums of money are hereby appropriated to the respective accounts for expenditure during FY26-27, as set forth in the proposed budget.

REDEVELOPMENT PROPERTY TAX FUND 783: EXPENDITURES	$25,154,156
REDEVELOPMENT PROPERTY TAX FUND 783: REVENUES	$25,154,156

Section 3. The Executive Director is hereby instructed to have copies of the adopted budget on file with the Successor Agency Secretary's Office, a copy of the adopted budget posted to the City of Carson website, and electronic copies of the adopted budget distributed to all departments, officials, and interested parties, as soon as convenient.

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Section 4. The Successor Agency Secretary shall certify to the adoption of this resolution and shall keep a copy of this resolution attached to the FY26-27 budget on file, and effective as of July 1, 2026, the same shall be in force and effect.

PASSED, APPROVED, AND **ADOPTED** this 16th day of June, 2026.

APPROVED AS TO FORM:

Sunny K. Soltani, Agency Counsel

CARSON SUCCESSOR AGENCY:

Lula Davis-Holmes, Chairperson

ATTEST:

Dr. Khaleah K. Bradshaw, Secretary

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

I, Dr. Khaleah K. Bradshaw, Secretary of the Successor Agency to the Dissolved Carson Redevelopment Agency, hereby attest to and certify that the foregoing resolution, being Resolution No. 26-07-CSA, adopted by the Successor Agency Board at its meeting held on the 16th day of June, 2026, by the following vote:

AYES:	BOARD MEMBERS:	Davis-Holmes, Hicks, Hilton, Dear, Rojas
NOES:	BOARD MEMBERS:	None
ABSTAIN:	BOARD MEMBERS:	None
ABSENT:	BOARD MEMBERS:	None

Dr. Khaleah K. Bradshaw, Secretary

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RESOLUTION NO. 26-064

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA, ADOPTING THE ANNUAL APPROPRIATION LIMIT FOR FISCAL YEAR 2026-2027

WHEREAS, in November 1979, the voters of California adopted Proposition 4("Gann Amendment"), which added Article XIII B to the California Constitution; and

WHEREAS, Section 7900 of the Government Code provides for the effect and efficient implementation of Article XIII B of the California Constitution: and

WHEREAS, pursuant to Section 7910 of the Government Code, each local government must establish its appropriations limit each pursuant to Article XIII B of the California Constitution ("Gann Limits"); and

WHEREAS, in 1990, California voters adopted Proposition 111, which amended Article XIII B of the California Constitution; and

WHEREAS, Proposition 111 requires the City of Carson to select annually, by a recorded vote of the City Council of the City of Carson the growth factors to use in calculating the annual appropriations limit; and

WHEREAS, Article XIII B of the California Constitution provides that the appropriations limit for FY 2026-2027 be calculated by adjusting the appropriations limit for the FY 2025-2026 by change in the increase in California Per Capital Income (PCI) and the change in City Population; and

WHEREAS, the appropriations limit for FY 2026-2027 has been calculated by the Finance department of the City of Carson; and

WHEREAS, the City of Carson has complied with all the provisions of Article XIII B in determining the appropriations limit for FY 2026-2027.

NOW, THEREFORE, the City Council of the City of Carson, California, does hereby find, determine, order and resolve as follows, effective July 1, 2026.

Section 1. The appropriations limit for FY 2026-2027, as is hereby set at **$319,779,790** in accordance with the provisions in Article XIII B of the California Constitution, attached hereto and made a part thereof.

Section 2. The City Clerk shall certify to the adoption of this resolution and shall maintain said resolution with Attachment 1, attached hereto and made a part thereof, in the City Clerk's office for public inspections.

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PASSED, APPROVED, AND **ADOPTED** this 16th day of June 2026.

APPROVED AS TO FROM:

Sunny K. Soltani, City Attorney

CITY OF CARSON:

Lula Davis-Holmes, Mayor

ATTEST:

Dr. Khaleah K. Bradshaw, City Clerk

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

I, Dr. Khaleah K. Bradshaw, City Clerk of the City of Carson, California, hereby attest to and certify that the foregoing resolution, being Resolution No. 26-064 adopted by the City of Carson City Council at its meeting held on June 16, 2026, by the following vote:

AYES:	COUNCIL MEMBERS:	Davis-Holmes, Hicks, Hilton, Dear, Rojas
NOES:	COUNCIL MEMBERS:	None
ABSTAIN:	COUNCIL MEMBERS:	None
ABSENT:	COUNCIL MEMBERS:	None

Dr. Khaleah K. Bradshaw, City Clerk

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CITY OF CARSON

COMPUTATION OF FY 2026-27 APPROPRIATIONS LIMIT

FY 2025-26 Appropriations Limit					**$306,074,611**
Change in Per Capita Personal Income *					4.95%
(Change in Non-Residential Assessed Valuation Not Available)					
Change in County Population *					-0.44%
Change in City Population *					-0.45%
Calculation of factor for FY 2025-26					
	1.0495	X	0.9955	=	1.0448
FY 2026-27 Appropriations Limit					**$319,779,790**

* SOURCE: State of California, Department of Finance, Price and Population Factors - May 2025

Appropriations limit for fiscal year ended June 30, 2026 (Audited)	$306,074,611
Adjustments factors for the fiscal year ended June 30, 2027	1.0448
FY 2026-27 Appropriations Limit	**$319,779,790**

	Valuation Factor	Population Factor	**Combined Factor**	
	1.0495	0.9955	**1.0448**	
FY 2025-26 Appropriations Subject to Limit				$128,423,667
Other adjustments				$-
Total adjustments				**$128,423,667**
Amount under Appropriations limit for fiscal year ended June 30, 2026				**$191,356,123**

Special Events Budget

Special Event	Estimated Attendance	FY 2024/25 Actuals	FY 2025/26 Actuals	FY 2025/26 Revenues	FY 202/27 Adopted Budget (Direct Cost)	Indirect Cost	Total Cost
Jazz Festival	5,000	$ 78,571	$ 121,701	$ 41,900	$ 88,236	$ 14,474	$ 102,710
Country Western Fair	2,000	$ 29,223	$ 56,932	$ 2,526	$ 54,256	$ 19,407	$ 73,663
Winterfest	3,500	$ 21,606	$ 41,035	-	$ 47,712	$ 13,712	$ 61,424
Cinco de Mayo	4,000	$ 52,293	$ 65,237	$ 4,236	$ 69,802	$ 4,362	$ 74,164
FamFest	3,000	$ 77,282	$ 83,693	$ 9,984	$ 72,634	$ 18,771	$ 91,405
Philippine Independence Day	5,000	$ 87,524	$ 87,524	$ 39,448	$ 81,407	$ 24,100	$ 105,507
Juneteenth	3,500	$ 56,400	$ 56,400	$ 4,715	$ 69,060	$ 19,020	$ 88,080
Samoan Heritage Day	2,000	$ 121,472	$ 121,472	$ 86,818	$ 67,019	$ 14,278	$ 81,297
State of the City	700	$ 117,102	$ 171,286	$ 79,500	$ 80,000	$ 190,770	$ 270,770
Totals	**$ 28,700**	**$ 641,474**	**$ 805,282**	**$ 269,127**	**$ 630,126**	**$ 318,893**	**$ 949,019**

Glossary of Terms

Annual Comprehensive Financial Report (ACFR) - the audited annual financial report for a state, municipality, or other governmental entity, which encompasses all funds within the organization. It provides information on the financial condition of the governmental entity and is prepared in accordance with the Generally Accepted Accounting Principles(GAAP) and in compliance with requirements established by the Governmental Accounting Standards Board.

Appropriation – refers to the allocation of funds by a governing body or organization for a specific purpose or project. Appropriations are established by resolution including the budget resolution and budget amendments.

Assessed Valuation – the value of real property set by the County Assessor, used as the basis to calculate property tax due for each parcel. California Proposition 13 limits annual increases of assessed valuation to the lesser of two percent, or the increase in the Consumer Price Index.

Budget – is a formal financial plan adopted by a governmental agency that outlines the anticipated revenues and authorized expenditures for a specific fiscal period, typically one year. The budget provides legal authority to spend public funds.

Budget Control – authority thresholds established by the governing body.

CalPERS (California Public Employees' Retirement System) - an agency that provides retirement, health, and other benefit programs to California's public employees, retirees, and their families. It manages pension and health benefits for employees of state agencies, cities, counties, and public districts that contract with the system.

Capital Asset – an asset with a useful life of more than one year. Capital assets can be tangible property such as a roadway or photocopier; or intangible property such as a software license.

Capital Expense - or capital outlay refers to and reflects expenditures for the acquisition, replacement, or significant improvement of long-term assets such as vehicles, equipment, buildings, and infrastructure. Capital outlay costs are capitalized and reported as assets on the financial statements. These assets typically have a useful life exceeding one year.

Capital Improvement Plan – a five year financial plan of capital improvement projects to construct or rehabilitate public assets such as roadways and park buildings.

Capital Improvement Projects - are major, long-term projects that aim to acquire, upgrade, or extend the life of long-term physical assets. These projects invest in the City's physical infrastructure and facilities with the goal of improving and/or maintaining essential public assets and services.

Capital Project Funds - funds used to account for the construction, rehabilitation, and acquisition of capital assets. In short these funds are used for the City's capital improvement/infrastructure projects.

Carson Housing Authority - The Carson Housing Authority Fund accounts for assets used for low and moderate income housing activities in accordance with the applicable housing-related regulations. The

housing assets of the dissolved redevelopment agency's Low and Moderate Income Housing Fund were transferred to Carson Housing Authority.

Carson Reclamation Authority - was formed in February 2015 by the governing boards of the Housing Authority and the Carson Community Facilities Districts Nos. 2012-1 and 2012-2. The purpose of the Reclamation Authority is to oversee and facilitate the remediation of contaminated properties in the City. The Reclamation Authority's role is to facilitate and fund the environmental study, investigation, and remediation and reclamation of any and all contaminated properties in the City, or the acquisition and subsequent reclamation of contaminated properties.

Deficit – an excess of appropriated expenditures over estimated revenues available. Deficit spending will reduce accumulated fund balance.

Employee Compensation – the cost to compensate a City employee, including wages and benefits such as pension and health insurance etc.

Encumbrance – a reservation of an appropriation for a specific vendor and amount to control the expenditure of funds. An encumbrance is established with a Purchase Order.

Expenditure and Expense – the amount of resources spent for goods or services.

Fee – a charge to an individual for City specific service provided. State law limits the fee amount to the cost of providing the service. In other words, the City cannot charge fees to derive a profit. An example of a fee is the charge imposed to inspect a building for compliance with laws.

Fiscal Year – the annual financial period beginning with July 1 and ending with June 30.

Franchise – a privilege granted by the legislative body to operate in the public right of way. For example, franchises are granted to public utility companies in exchange for a franchise tax payment.

Full-Time Employee - An employee of the city that works 40 hours weekly.

Fund – a segregated set of self-balancing financial records. The General Fund accounts for all general revenues that are not restricted by law or agreement to a specific purpose.

Fund Balance (net position) – the difference between a fund's total assets and liabilities The fund balance is classified into six categories: assigned, committed, nonspendable, restricted, self-insured, and unassigned.

- **Assigned -** This classification consists of funds that are set aside for specific purposes by the City's highest level of decision-making authority or a body or official that has been given the authority to assign funds
- **Committed -** This classification includes amounts that can be used only for the specific purposes determined by formal action of the City's highest level of decision-making authority. (Is classified as the 20% reserve requirement)
- **Nonspendable** - This classification includes assets that cannot be spent because they are not in spendable form (e.g., inventories, prepaid items) or are legally or contractually required to remain intact.

- **Restricted** - This classification includes resources that are subject to externally enforceable legal restrictions. It includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation including resources restricted for programs funded by grants and other restricted sources, capital projects and the low/moderate income housing program, etc.
- **Self-Insured** - This classification includes funds set aside for workers compensation and general liabilities.
- **Unassigned** - This classification is the residual classification for the City's fund balance and includes all spendable amounts not contained in the other classifications. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

Gann Limit – Article XIIIB of the California Constitution limits the appropriation for the expenditure of tax proceeds. The limit controls the growth of government spending and must be calculated for each fiscal year.

Governmental Accounting Standards Board (GASB) - an independent, nonprofit organization that establishes and improves accounting and financial reporting standards for U.S. state and local governments.

General Fund – is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to a specific fund are accounted for in this fund may be used for any expenditure of the City

General Ledger – the City maintains a chart of accounts for each of the five segments that are used to classify assets, liabilities, fund balances, revenues and expenditures.Each segment is used in conjunction with one another to classify and organize transactions, journal entries etc. (Example GL Account: 101-60-630-101-6004)

- **Fund Number -** three digits identifying segregated sets of records (e.g. the General Fund is 101).
- **Department Number** - two digits identifying the corresponding department (e.g. the Finance department is 60).
- **Division Number -** three digits identifying a specific division within a department (e.g. the Purchasing division of Finance is 630).
- **Program Number** - three digits identifying a specific program, programs can be shared between divisions and departments (e.g. the central services program within the purchasing division within the finance department).
- **Object Number** - four digits identifying the specific type of asset, liability, revenue or expenditure (e.g. Professional Service expenditures are classified within object code 6004).

Generally Accepted Accounting Principles (GAAP) - the standardized framework of accounting rules, principles, and procedures used to prepare and present financial statements in a consistent and transparent manner.

Grant – a contribution from another governmental entity such as federal, state or county. Expenditure of grant money is typically restricted by both use and time.

Infrastructure – public facilities including roadways, sewers, storm drains, parkland, and buildings.

Internal Control – methods and procedures established to safeguard assets, the legal disbursement of public funds, and the accuracy of financial reporting.

Job Series Program - provides upward mobility for classifications which achieve increased skill and knowledge after specific time in grade

Municipal Code – the City's local law established and modified by City Council ordinance.

Operations and Maintenance - all costs associated with carrying out dayto-day operations within the city. These expenses included contractual agreements, supplies, travel and conference costs, publications, etc

Operating Budget – the city-wide spending plan for routine or annual operations, employee costs, and services of the City.

Ordinance – formal legislative action of 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 state statute or constitutional provision.

Resolution – formal documentation of legislative body action. Resolutions are used to adopt and modify the budget, approve disbursements, and accept grants.

Restricted – funds are restricted when the law, outside agencies or legal obligations places restrictions on the use of the money. For example, Gas Tax can only be used for street maintenance activities.

Salaries and Benefits - Salaries and benefits within the city account for all wages and benefits that are funded through the city. This includes all full-time and part-time employees as well as overtime, medical costs, and other benefits.

Special Revenue Funds - Special Revenue Funds are a classification under governmental funds. These are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Structurally Balanced Budget - is a budget one that has recurring revenues that equal or exceed recurring expenditures, meaning recurring revenues equal or exceed both salaries and benefits and operation and maintenance expenses.

Successor Agency - This fund reports the assets, liabilities and activities of the Successor Agency to the Dissolved Redevelopment Agency.

Tax – compulsory charge levied by a government to finance services performed for common benefit. For example, property tax can be used for any expenditure of the City, including police service and park maintenance.

Transfers – monies transferred from one fund to another to finance activities of that fund. For example, the General Fund may transfer money to a special revenue fund to subsidize expenditures when the restricted revenue source is insufficient.

Trust Deposit – money held by the City in a trustee capacity. For example, a developer may deposit money held by the City to ensure project planning complies with the law. Charges against the deposit may include City staff time or the cost of consultants used by the City.



The Jewel of the South Bay