

GARDENA

Opportunity Awaits



ADOPTED BUDGET 2018/2019
ADOPTED BUDGET 2019/2020





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CITY OF GARDENA
ADOPTED BUDGET FISCAL YEAR 2018/2019 and 2019/2020
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CITY MANAGER'S BUDGET MESSAGE ADOPTED FY 18/19 & FY 19/20

TASHA CERDA, *Mayor*
ART KASKANIAN, *Mayor Pro Tem*
MARK E. HENDERSON, *Councilmember*
DAN MEDINA, *Councilmember*
RODNEY G. TANAKA, *Councilmember*



MINA SEMENZA, *City Clerk*
J. INGRID TSUKIYAMA, *City Treasurer*
EDWARD MEDRANO, *City Manager*
PETER L. WALLIN, *City Attorney*

CITY MANAGER'S BUDGET MESSAGE

WORKING TOGETHER TO BUILD A STRONGER COMMUNITY

TWO-YEAR BUDGET – FISCAL YEARS 2018/2019 – 2019/2020

HONORABLE MAYOR AND CITY COUNCIL:

Presented tonight for Council review is the adoption of the second year of the two-year budget for Fiscal Years 2018/2019 – 2019/2020. This follows the Transitional Budget presented two years ago and is constructed to lay the foundation for succession planning at both the policy and operational levels of the organization.

City Manager's Office

- Mayor and City Council, City Clerk, and City Treasurer Offices, City Manager, and City Attorney, Economic Development and Human Resources.
- The Non-Department Budget remains a separate budget division overseen by the City Manager: Contracted services with Los Angeles County Fire District; South Bay Regional Public Communications Authority (Public Safety Dispatch), Area-G Emergency Preparedness; Agency Memberships, Debt Service, AQMD funding, Animal Control services contracted with Los Angeles County and non-departmental operational cost.

Administrative Services

- Fiscal Resources, Purchasing, Information Technology, Risk Management, and Investments

Police

- Police Operations, Support, Jail, Transit Security, Traffic Safety, Code Enforcement

Community Development

- Community Development – Building and Planning, Business License Enforcement, Permits and Licensing

General Services

- Public Works Streets, Traffic Signals, General Equipment Maintenance, Engineering, including Sewer Fund and CIP
- Facilities Maintenance and Custodial Services

- Parks, Civic Center, Trees and Medians Maintenance
- Handy-Worker Fix-It Program

Recreation & Human Services

- Recreation Programs and Special Events
- Human Services, Senior Programs, Family Child Care

GTrans

- GTrans Enterprise Fund Operations: Fixed-Route Transit Services; Elderly and Handicapped Paratransit Services; Transportation Equipment and Facility Maintenance

FISCAL YEARS 2018/2019 – 2019/2020 BUDGET:

Staff developed a two-year budget, which was approved by Council on June 26, 2018 to ensure that the City's spending plan is structurally balanced where expenses do not exceed revenues. Putting a multi-year budget in place gives our community a stronger sense of fiscal security during rapidly changing political, social and fiscal periods. While the state budget has reported a surplus with no projected budget deficit, the City must remain prepared to absorb any state-level legislative or regulatory changes that could negatively affect our budget, the same theory of preparing for unexpected changes from the Federal Government is prudent and built into the contingencies contained in this budget. In continuing with our efforts to ensure fiscal stability, staff completed a thorough review of our budget for Fiscal Year 2019/2020 and recommend some minor changes based on actions taken in Fiscal Year 2018-2019 from the previously approved budget.

The total City budget consists of General Fund revenues, Special Revenue Funds such as grants, and the Enterprise Funds for the Transportation Department and City Sewer Maintenance Program. Only General Fund revenue is at the full-discretion of the City Council for spending appropriations. All other revenue otherwise restricted because of the funding source. The General Fund is balanced for both fiscal years with expenditures based upon revenue projections and transfers within the fiscal year. Special Revenue Funds, however, are budgeted based on *all available funds* which includes the total of projected new revenue for the fiscal year and any carry-over funds which have already been received but not yet spent. Special Revenue Funds are structurally balanced including carry-over funds from the prior fiscal years. The adopted budget is balanced with a General Fund revenue budgeted for Fiscal Year 2018/2019 at \$58,853,340 and expenditures at \$58,848,840, adding \$4,500 to the projected General Fund Reserve of \$23,906,645 (\$15 million of it allocated for the Public Safety Center) on June 30, 2019. Fiscal Year 2018/2019 total revenues for all funds, including transfers, are \$140,402,130 with expenditures, including transfer out, at \$143,931,098.

For Fiscal Year 2019/2020, General Fund revenues is proposed at \$61,255,139 with expenditures budgeted at \$61,250,139, adding \$5,000 to the General Fund Reserve on June 30, 2020. Fiscal Year 2019/2020 total revenues for all funds, including transfers, are \$139,664,226 with expenditures, including transfer out, at \$141,390,572.

GENERAL FUND REVENUE AND EXPENDITURES

Revenue Sources	Adopted Fiscal Year 2018-2019	Adopted Fiscal Year 2019-2020
Sales and Use Tax	\$ 11,800,000	\$ 12,100,000
Card Club Gross Revenue Fees	8,250,000	8,450,000
Property Taxes	7,610,000	7,940,000
Vehicle License Fees	6,285,000	6,601,767
Utility Users Tax	5,477,990	5,561,639
Business License Tax	2,645,000	2,823,100
Other Taxes	4,281,750	4,543,085
License and Permits	1,958,500	1,799,150
Fines and Forfeitures	1,135,000	1,216,125
Investment Income	270,000	730,625
Intergovernmental	506,900	530,910
Current Service Charge	2,557,500	2,508,047
Other Revenue	1,016,000	1,039,590
Transfer In	2,593,500	2,743,250
Charges to Other Funds	2,466,200	2,667,851
TOTAL REVENUES	\$ 58,853,340	\$ 61,255,139
Department Expenditures	Adopted Fiscal Year 2018-2019	Adopted Fiscal Year 2019-2020
Police	\$ 27,599,861	\$ 28,419,404
General Services	6,684,055	7,433,856
Non-Departmental including Fire and RCC	11,109,510	11,681,645
Recreation & Human Services	2,856,362	2,599,560
Community Development	1,531,392	1,739,265
Elected and Administrative Offices	4,511,914	4,800,385
Transfers	4,555,746	4,576,024
TOTAL EXPENDITURES	\$ 58,848,840	\$ 61,250,139
REVENUES OVER EXPENDITURES	\$ 4,500	\$ 5,000

COUNCIL POLICY DIRECTION:

On March 8, 2016, Council adopted the Gardena Five-Year Strategic Plan for 2016-2021. The City Council, the City Manager's Office, Department Heads, employees, and the Gardena community worked together and identified seven key strategic plan goals and their component objectives and strategies to carry out these goals.

These are:

- (1) Community Safety**
- (2) Recreation, Human Services, Parks & Facilities**
- (3) Community & Economic Development**
- (4) City Financial Stability**
- (5) Transportation**
- (6) Community Facilities & Infrastructure**
- (7) Gardena Workforce Excellence**

IN CONCLUSION:

When I became the City Manager in 2018, the City had experienced relative financial growth in three of our top five revenue sources – Sales and Use Tax, Property Tax, and Motor Vehicle In-Lieu. The two revenue sources that have experienced declines in revenue are Card Club Revenue and Utility Users Tax. The Utility Users Tax decline is a direct result of innovation in telecommunications, cellular technology, conservation efforts and alternative fuels. As companies collaborate with each other and provide consumers with “bundled” products for substantial savings, our overall Utility Users Tax decline. Solar technology has also provided consumers with options to mitigate rising electric costs thereby also impacting our Utility Users Tax. Card Club revenues account for about 14% of the City's General Fund revenues. In Fiscal Year 2018-2019, The Hustler and The Lucky Lady casinos have seen substantial decline in their overall revenues and ultimately reduced the City's General Fund revenue of about \$2 million. One of the goals that I have presented the City Council is an effort by City staff to further diversify the City's revenue base and reduce the City's reliance on card club revenues from 14% to 10%. Reducing our dependence on Card Club revenue will serve the City's best interest in future years and will provide the incentive to develop alternative sustainable funding sources.

For the budget for fiscal year 2019-2020, staff made minor adjustments from the originally adopted two-year budget to reflect the City's continuous efforts to be fiscally responsible. The City proposed executing a CalPERS Fresh Start option and making an additional discretionary payment of \$6 Million towards the Safety Plan's Unfunded Accrued Liability to save the city \$9.25 Million in payments over the next 10 years with an immediate savings of \$572k in fiscal year 2019-2020, as well as an overall interest savings of \$1.5 million. The Fresh Star option as well as the additional discretionary payment are both strategic and tactical in nature, thereby allowing the City to afford and maintain its pension obligations, while still enjoying a robust 25% General Fund Reserve. Staff aims to continually monitor and review the changes in the City's pension liability for all plans, and to make reasonable, sound recommendations to the City Council as needed. A thorough review of projected fiscal year 2019-2020 revenue and expenditures was completed, and minor changes were made to ensure the most accurate amounts are budgeted.

Staff will continue to monitor and report to the City Council the impact of any state-enacted revenue delays or disruption in apportionments to the City, as well as any further economic impacts, so that expenditure appropriations can be adjusted to maintain a structurally-balanced budget. The City Council's leadership continues to encourage public confidence, and staff continues to succeed in meeting the objectives set by the City Council in the Five-Year Action Plan 2016-2021.

I would like to acknowledge Department Heads, Budget Coordinators, and the Administrative Services Division Budget Team, under the direction of Clint Osorio, Assistant City Manager, who are responsible for details in putting our annual budget together. I also want to thank the leaders of the Gardena Police Officers Association (GPOA), the Gardena Management Employees Organization (GMEO), and the Gardena Municipal Employees Association (GMEA), who are an important part of the team, as they faithfully represent the interests of their membership and work with City management for the benefit of this community. Working together, we have built a strong organization that is committed to service and enhancing the quality of life for the Gardena community.

Respectfully submitted,



EDWARD MEDRANO
City Manager



HIGHER QUALITY OF LIFE

...ACHIEVED BY CONSISTENT & CONTINUOUS IMPROVEMENT

OUR MISSION

The elected leadership and employees of the City of Gardena individually and collectively are committed to maintaining an efficient and effective government that ensures the highest quality of life, a safe and attractive environment, and a sound economic future for the community.

OUR VISION

We envision Gardena as one of the most desired communities in which to live, do business, work, and play in the South Bay.

OUR DUTY

As public servants it is our duty and our desire to provide reliable service guided by our commitment to these Core Values.

ORGANIZATIONAL VALUES

- Fiscal Accountability & Sustainability
- Workforce Excellence
- Community Involvement

COMMUNITY VALUES

- Safe Community Environment
- Sustainable Economic Development
- Attractive & Livable Neighborhoods

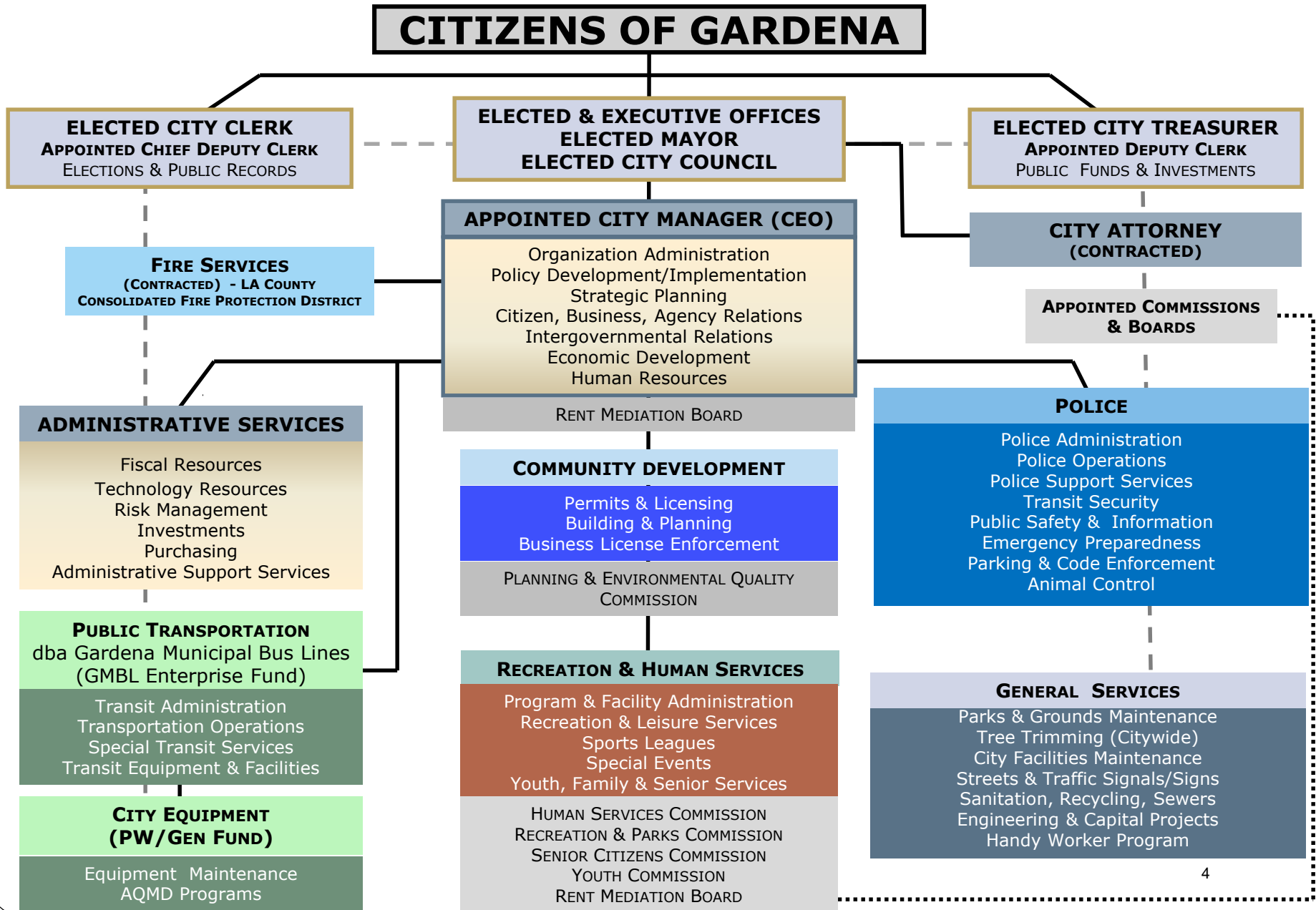


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GENERAL INFORMATION

CITY OF GARDENA ORGANIZATION CHART



CITY OFFICIALS

MAYOR AND CITY COUNCIL

Tasha Cerda, Mayor

Occupation: Insurance Agent
Elected: City Clerk – March 2009
Appointed: Councilmember – September 2009
To fill unexpired term due to resignation of Councilmember
Elected: Councilmember – March 2011
Elected: Councilmember – March 2013
Elected: Mayor – March 2017
Current Term Expires: March 2022

Art Kaskanian, Mayor Pro Tem

Occupation: Business Owner/Realtor
Elected: Councilmember – March 2017
Current Term Expires: March 2022

Mark E. Henderson, Councilmember

Occupation: College Professor
Elected: Councilmember – March 2015
Current Term Expires: March 2020

Dan Medina, Councilmember

Occupation: Public Relations
Elected: Councilmember – November 2008
To fill unexpired term due to resignation by Councilmember
Elected: Councilmember – March 2011
Elected: Councilmember – March 2015 Current
Current Term Expires: March 2020

Rodney G. Tanaka, Councilmember

Occupation: Retired Police Lieutenant/Licensed Pastor
Elected: Councilmember – March 2017
Current Term Expires: March 2022

CITY CLERK AND CITY TREASURER

Mina Semenza, City Clerk

Occupation: Real Estate
Elected: City Clerk – March 2013
Elected: City Clerk – March 2017
Current Term Expires: March 2022

J. Ingrid Tsukiyama, City Treasurer

Occupation: Retired
Elected: City Treasurer – March 2005
Elected: City Treasurer – March 2009
Elected: City Treasurer – March 2013
Elected: City Treasurer – March 2017
Current Term Expires: March 2022

APPOINTED OFFICIALS

Edward Medrano, City Manager

Appointed Acting City Manager in May 2016
Appointed City Manager in April 2018

Peter L. Wallin, City Attorney

Appointed as Contract City Attorney in February 2009

EXECUTIVE STAFF – (All Appointed)

Clint D. Osorio, Assistant City Manager

Thomas Kang, Chief of Police

Ernie Crespo, Transportation Director

Joseph Cruz, General Services Director

Stephany Santin, Recreation & Human Services Acting Director

Scott Hale, Los Angeles County Assistant Fire Chief

ELECTED & ADMINISTRATIVE OFFICES**Mayor**

Tasha Cerda (310) 217-9507

Mayor Pro Tem

Art Kaskanian (310) 217-9507

Councilmembers

Mark E. Henderson (310) 217-9507

Dan Medina (310) 217-9507

Rodney Tanaka (310) 217-9507

City Clerk's / City Treasurers Office**City Clerk**

Mina Semenza (310) 217-9565

Deputy City Clerk

Becky Romero (310) 217-9566

City Treasurer

J. Ingrid Tsukiyama (310) 217-9664

Deputy City Treasurer

Danny Rodriguez (310) 217-9693

Administrative Office**City Manager**

Edward Medrano City (310) 217-9503

Assistant City Manager

Clint D. Osorio (310) 217-9516

City Attorney

Peter L. Wallin (310) 217-9544

GENERAL SERVICES**Director**

Joseph Cruz (310) 217-9528

POLICE DEPARTMENT**Chief of Police**

Thomas Kang (310) 217-9601

RECREATION & HUMAN SERVICES**Acting Director**

Stephany Santin (310) 217-9537

GTRANS**Director**

Ernie Crespo (310) 965-8888

LA County Fire Department**Assistant Fire Chief**

Scott Hale (310) 329-3315

Gardena Station 162nd Street

Gardena Station 135th Street

BUDGET GOAL

To develop and maintain a structurally balanced budget that maximizes all City resources necessary to build, sustain, and enhance the City's future.

BUDGET TEAM

CITY MANAGER – EDWARD MEDRANO

ASSISTANT CITY MANAGER - CLINT D. OSORIO

Budget Managers – Ray Beeman, Mary Simonell

Finance Budget Team – Khoi Quach, Danny Rodriguez, Diana Schnur

Graphic Design & Publication Coordinators – Anthony Gonzalez, Diana Marquez

BUDGET COORDINATORS

Elected and Administrative Offices, Nancy Ward, Ray Beeman, Becky Romero, Stephany Santin

Police, Gina Ayers

General Services, Adrianna Renteria, Raymond Barragan

Recreation & Human Services, Kim Nolan, Christina Theobald, Douglas Mills

Capital Improvement Projects, Jun De Castro

Transportation Department, Ernie Crespo, Dana Pynn, Jennifer Abro

BUDGET PROCESS

MISSION OF THE BUDGET PROCESS: *To help decision makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process. - Government Finance Officers Association (GFOA)*

BUDGET GOAL: *To develop and maintain a structurally balanced budget that maximizes City resources necessary to build, sustain and enhance the City's future.*

Preparation and adoption of the fiscal year budget is guided by the following five organizational principles set by the City Council:

1. Fiscal Integrity and Long-Term Financial Stability
2. Quality Economic Development
3. Workforce Excellence
4. Continually Improving Quality of Life for Residents
5. Maintaining an Attractive, Vital Livable Community

BUDGET OBJECTIVES: These organizational principles translate into the following budget objectives:

1. Establishing budgetary and fiscal policies that address current needs and set the foundation for future decisions.
2. Adopting a structurally balanced budget with realistic annual revenue projections and expenditures below revenue projections.
3. Pursuing grant and other special funds to augment City services in specific program areas.
4. Building adequate reserve funds to meet the City's current and future obligations.
5. Creating public-private partnerships with mutual economic and service benefit.
6. Setting charges and users fees to recover City costs for providing services as much as possible but without overburdening citizens, businesses and property owners.

7. Replacing or upgrading vehicles and other capital equipment based on comparative cost of required maintenance for safety and performance efficiency.
8. Implementing efficiencies in service delivery and departmental operations that improve customer service and the quality of life in the community.
9. Enhancing employee skills and compensation to attract and maintain the best qualified staff and highest level of public service possible.
10. Providing superior public safety including community based policing to reduce crime.
11. Providing community service programs that meet a variety of interests and needs.
12. Improving the public image and physical appearance of the City with proper maintenance of public rights-of-way and code enforcement of private properties.

BUDGET ROLES AND RESPONSIBILITIES

Citizens, property owners and businesses are encouraged to share ideas and provide input concerning the community and budgetary programs. This can be accomplished by discussing issues with City's commissions and committees or directly with program managers. Citizen input received during public hearings or other correspondence is not only invited but needed to ensure that public needs are met.

Finance Committee, comprised of two councilmembers (appointed by the Mayor) and the City Treasurer, reviews the City's revenues and

BUDGET PROCESS

expenditures each quarter and the City Manager's proposed budget before submitting to the City Council for adoption.

City Council provides direction for the preparation of the budget through adoption of policies and ongoing input. Council is responsible for the review and adoption of the City budget.

City Manager is responsible for:

- providing staff direction for budget preparation
- considering departmental budget requests and request for supplemental budget items
- reviewing projected revenues and expenditures with the Administrative Services Director
- formulating a comprehensive budget proposal for submission to the City Council
- presentation of a proposed budget
- overseeing budget administration throughout the fiscal year

Administrative Services Director/CFO is responsible for:

- evaluating and reporting the City's fiscal condition
- providing comprehensive revenue forecasts
- providing budget orientation and training to all departments
- monitoring budget throughout the year and providing updates to the City Manager and City Council

OVERVIEW OF CITY BUDGET PROCESS

The City's annual budget process commences in February with the distribution of the updated Budget Manual that details the City's general budgetary policy and the specific goals and objectives for the upcoming fiscal year. Departments are given specific instructions and timelines, the City's chart of accounts, a rate schedule for apportioned costs such as liability and health insurance, a standard price list for all standard equipment and furniture, and budget forms and formats.

Each department head is required to select a responsible individual in the department to be the Budget Coordinator. Following the budget kickoff by the City Manager and Administrative Services Director, all correspondence

and meetings are conducted with the departments' Budget Coordinators and the Fiscal Resources Budget Team.

In March, the Administrative Services Director provides the City Manager with the tentative General Fund Revenue Projections. These set the parameters for the development of a balanced budget. In turn, the preliminary departmental budget worksheets are returned to the Fiscal Resources Division with instructions for modified expenditure requests based upon the available monies projected.

Target Budget Requests: It is the responsibility of each department to submit, as part of the budget request to the City Manager, a complete Statement of Justification. The statement must provide a formal and comprehensive explanation and justification of the proposed departmental budget program. This is important because the initial budget request submitted by each department is based on maintaining the current level of service. The **"Target Budget"** provides a point of origin for the detailed study and evaluation of each budget request by the City Manager compared to available revenue. The Target Budget has four basic components:

1. **Proposed Work Plan:** Department and program narratives, major accomplishments for fiscal year ending, major goals and objectives for the new fiscal year, workload/performance indicators and projected revenues/cost recovery from department programs.
2. **Proposed Staffing Plan:** Departmental organization chart, personnel worksheets (benefits calculations), personnel schedules, staffing levels, and personnel by program activity.
3. **Proposed Spending Plan:** Department line-item worksheets, expenditure request worksheets, justification statements (if required), computer repair and replacement fund summary and capital expenditures five-year request and justification statement.
4. **Revenue Projections:** Department revenues based on the fees collected as part of the department's operation. Emphasis

BUDGET PROCESS

is placed on maximizing cost recovery as appropriate and justification for new or increase in existing fees.

Supplemental Budget Requests: Separate from the Target Budgets, departments submit a “wish list” of additional personnel, new or replacement equipment, or funding for new or expanded programs. All Supplemental Budget Requests are reviewed jointly with priority given to funding requests that best meet the objectives for the fiscal year and improve services across departmental lines. Unfunded requests are set aside until additional funding can be identified. This process will be expanded over the next fiscal year with a goal of developing a multi-year budgeting plan for rebuilding staffing levels, equipment replacement and program expansion.

Capital Outlay Requests: Capital requests are submitted separately with priority given to the replacement of aging and outdated equipment. With the Fiscal Year 2001-2002 Budget, a “Computer and Technology Maintenance and Replacement” fund was instituted to protect the City’s investment in technology by ensuring funds to properly maintain and replace equipment when needed. This is funded through departmental contributions based on a usage formula. With the Fiscal Year 2005-2006 Budget, the finance committee approved reestablishing the Equipment Revolving Fund in order to replace aging rolling stock and capital equipment.

City Managers Review: At the end of April, the City Manager reviews a draft budget summary presented by the Administrative Services Director. Following the review and approval, the Proposed Budget, or City Manager’s Budget as it is sometimes called, is finalized and printed for distribution. Much of the focus of the annual budget process is on General Fund programs since this is the only funding area that is fully discretionary. Grant funded programs follow a similar process but are more specifically directed by the regulations of the particular funding source. The City’s adopted budget incorporates all City programs and specifically identifies the funding source for each.

Preliminary Budget: In May, a preliminary budget document is created, and the City Manager meets independently with each department head to review the department’s goals, objectives, programs and funding needs for the upcoming fiscal year. It is also the department head’s opportunity to ensure that all the needs of his/her department are understood and carefully considered in the allocation of funds.

Budget Hearing: A public workshop hearing is held approximately one month before the adoption of the City’s budget for the upcoming fiscal year. The City Manager presents to the Council the overall goals and objectives for the fiscal year, along with a review of significant factors affecting proposed revenues and expenditures.

Public comment is heard throughout the month and revisions may be made to the budget as directed by the City Council.

Adoption: City Council shall adopt the budget by Resolution at the conclusion of the budget hearings. The adoption of the budget must occur prior to July 1, which is the beginning of the new fiscal year.

Budget Control and Amendments: Since the budget is a planning document, throughout the fiscal year there may be a need for adjustments in the spending plan. As new revenues are identified, or unexpected expenditures arise, departments may need to re-prioritize the expenditure plan for their operations. If the modification can be made within the department’s approved appropriation, then the Department Head may make a written request for a budget transfer to reallocate funds as needed. The budget transfer request is sent to Fiscal Resources for review and approval. Accounting staff verifies that funds are available as requested, and the Administrative Services Director approves the transfer. However, if the department is unable to make the needed adjustments within their department appropriation, additional approval is needed. The City Manager is authorized to transfer funds between departments up to ten thousand dollars. Amounts exceeding ten thousand dollars must have the approval of the City Council.

BUDGET CALENDAR - FISCAL YEAR 2018-2019 and 2019-2020

Feb 12 – April 2, 2018	<p>During this period staff will be developing FY18/19 and FY 19/20 revenue projections, expenditure projections, and performance goals and narratives, and departments will be meeting with the City Manager to develop a Proposed Budget. The Proposed Budget will go to print on May 10 in preparation for the May 22, 2018, Budget Workshop.</p> <p>Staff has been developing various budget scenarios and monitoring General Fund dollars. Based on the report to the City Manager on April 2, 2018, and the direction provided by the City Manager, staff will finalize the Proposed Budget for the May Budget Workshop.</p>
March 12, 2018	Finance to meet with individual departments to review budgets
March 26, 2018	Budget Requests Reviewed – analysis prepared for City Manager’s review
April 2, 2018	City Manager Review - Preliminary FY18/19 and FY19/20 Budget Review
April 19, 2018	Finance Committee – overview for 18-19 and 19-20 budget
May 9, 2018	Community Budget Forum – Presentation of FY18/19 and FY19/20 Preliminary Budget
May 22, 2018 – June 26, 2018	Public Review period for FY18/19 and FY19/20 Budget
June 7, 2018	Second Budget Planning Session with City Council
June 26, 2018	Budget Hearing and Adoption of Budget, Los Angeles County Metropolitan Transportation Authority for Local Transportation Funds and Gann Resolutions for Fiscal Year 2018-2019.
June 30, 2018	Adopted FY18/19 and FY19/20 budget to print / posted on web-site.
May 7, 2019	Finance Committee – Five-Year Fiscal Review Projections & Fresh Start Pre-Payment
May 28, 2019 – June 25, 2019	Public Review period for revised FY19/20 Budget
June 25, 2019	Budget Hearing and Adoption of Revised FY 19/20 Budget
June 30, 2019	Adopted FY19/20 revised budget to print / be posted on web-site.

BUDGET DOCUMENT GUIDE

The “Adopted Budget” is the document that sets the expenditure policies for all monies received by the City. The budget is based on a “fiscal year” that begins each year on July 1 and ends twelve-months later on June 30. City staff develops a proposed budget under the direction of the City Manager. The “Proposed Budget” is presented at a Public Hearing with the City Council for consideration. The City Council makes whatever changes they deem appropriate and vote to adopt the budget for the next fiscal year.

The budget is designed to give the City Council a clear roadmap of the City’s expenditure needs and available resources so that the Council can make sound budgetary decisions. It is through the appropriation of funds that the Council sets the program and project priorities for the ensuing fiscal year. This one-year budget contains revisions to the approved 2019-2020 budget which was approved by the City Council on June 26, 2018.

The budget document begins with the City Manager’s budget message, which provides an overview of the Fiscal Year Operating Budget by highlighting programs and major projects. Economic factors, changes in revenue, expenditures, and staffing levels are also addressed in the budget message. The budget document is divided into the following sections:

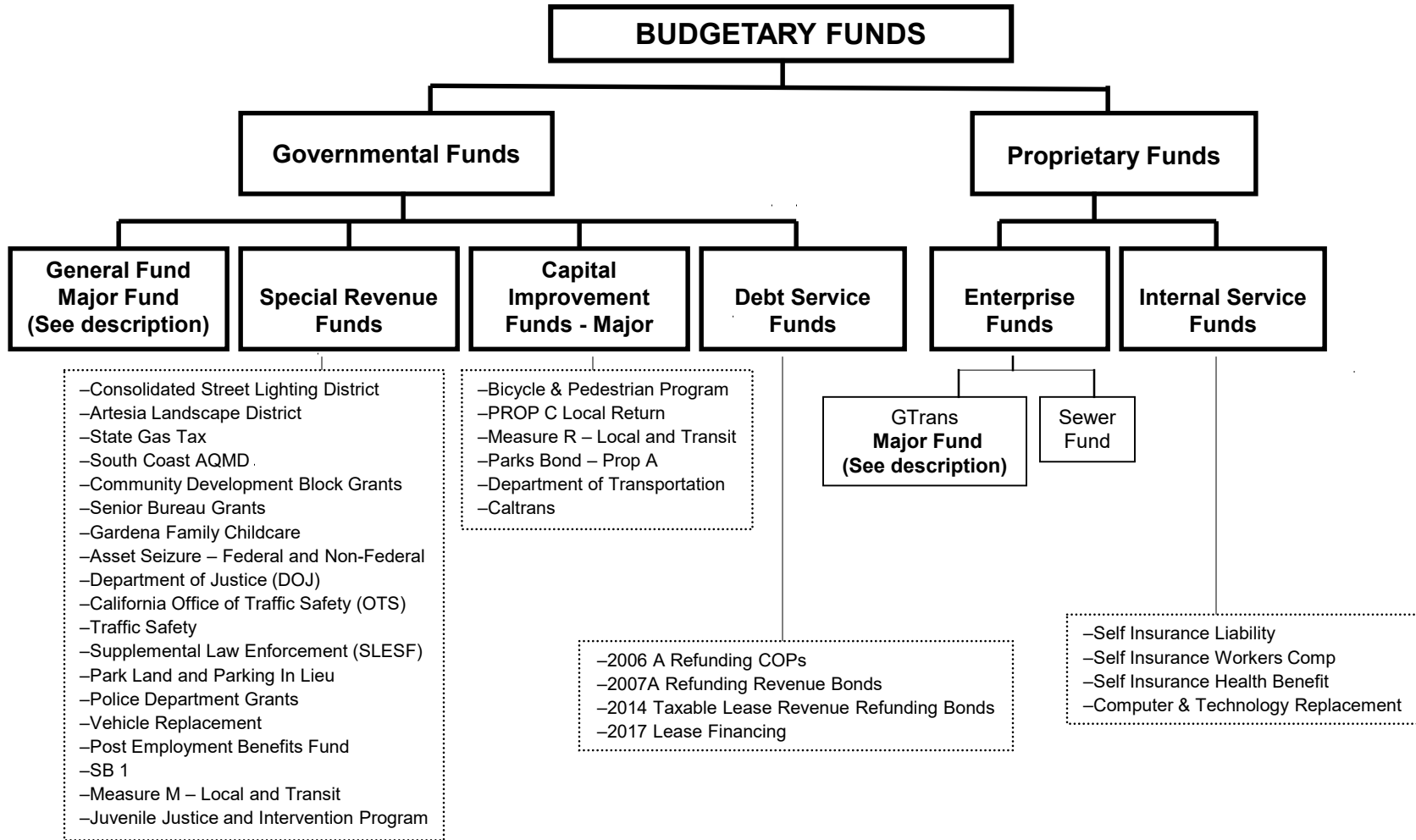
- Budget Message
- Introduction
- Budget Summaries
- Operating Budget – General Fund with corresponding Special Revenue Funds
- Operating Budget – Enterprise Funds
- Debt Service Funds
- Internal Service Funds
- Capital Improvement Program
- Appendix

The Budget Summaries section provides revenue and expenditure analysis. This section presents historical data for comparative purposes along with staffing levels.

The Operating Budgets section contains program description and public service goals. All Special Revenue Funds are grouped by operating department to provide a complete picture of department resources and functions.

The Appendix section contains the glossary of terms, abbreviations and acronyms, and index.

CITY OF GARDENA FUND STRUCTURE



A major fund is classified as any fund which is at least 10% of the total appropriation

FUND DESCRIPTIONS

GENERAL FUND (Major Fund)

The General Fund is the chief operating fund of the City and the only totally unrestricted fund that can be used for general operating expenses such as public safety, parks, recreation, engineering, planning and administration.

SPECIAL REVENUE FUNDS (Grants)

Currently the City receives additional funding from various sources in order to provide many services which otherwise would be impossible for the City to support. Special revenue funds are restricted to a specific purpose and for a certain time frame. Continued or new funding is based on the federal, state or county which is providing the resources. The City is always seeking new grants for the betterment of the citizens and community. Following is a description of the major grant funding that the City receives.

Artesia Landscaping District: To account for monies received for the maintenance of medians on Artesia Boulevard.

Asset Seizure: Monies seized from criminal activities and used solely for law enforcement purposes.

Community Development Block Grant (CDBG): The CDBG program works to ensure decent affordable housing, to provide services to the most vulnerable citizens in our communities, and to create jobs through the expansion and retention of businesses. This federal funding is received through the Department of Housing and Urban Development (HUD) and is an important tool for assisting local government in tackling the serious economic challenges facing the community.

Consolidated Street Lighting: To account for monies received for the maintenance and improvement of streetlights.

Police Department Grants: The Police Department Grants set aside funds to protect the City's investment on police equipment or other costly capital purchases.

Gardena Family Childcare: This grant provides low cost childcare to low-moderate income families as well as offering early education and development classes. This program through Cal SAFE also helps pregnant and parenting students and their children. These programs are funded through the California Department of Education.

Juvenile Justice and Intervention Program: This program is to identify and improve areas of a youth's life that may be contributing to delinquent behavior.

Measure M: To account for monies received for the improvement of freeway traffic flow; expand the rail and rapid transit system; repave local streets, repair potholes, and synchronize signals; and to make public transportation more accessible, convenient, and affordable.

FUND DESCRIPTIONS

Measure R: To account for monies received for the improvement of local street traffic flow; repave local streets, repair potholes, and synchronize signals; and to make public transportation more accessible, convenient, and affordable.

Police Grants: The Department of Justice, the California Office of Traffic Safety, and the Supplemental Law Enforcement Program provide funding to improve public safety. Grant funding pays for additional officers, improved technology, DUI checkpoints, gang enforcement programs, and pedestrian safety programs. Funding from these grants helps to promote public safety and awareness.

Post-Employment Benefits Fund: This fund was set up to account for the City's Other Post-Employment Benefits it pays to retired employees.

Prop C: To account for monies received for the reduction of local street traffic congestion; improve air quality; repave local streets and repair potholes; and to make public transportation more accessible, convenient, and efficient.

Senate Bill 1 (SB 1): To account for monies received for the maintenance and rehabilitation and safety improvements on state highways, local streets and roads, and bridges and to improve the state's trade corridors, transit, and active transportation facilities.

Senior Bureau Grants: In 1965 the federal government passed the Older Americans Act to provide grant funding for programs which benefit seniors. This includes nutrition programs in the community and for those who are homebound; programs for low income minority elders; health promotion and disease prevention activities; in-home services for frail elders, and those services which protect the rights of older persons such as the long-term care ombudsman program.

South Coast AQMD Fund: To account for monies received from motor vehicle tax and expended on programs to reduce air pollution which are necessary to implement the California Clean Air Act of 1988.

State Gas Tax: To account for monies received and expended from the state and county gas tax allocation.

Traffic Safety: To account for monies received under Section 1463 of the Penal Code and expended on traffic safety.

Vehicle Replacement Fund: The Vehicle Replacement Fund sets aside funds to protect the City's investment in its vehicle fleet. The Fund was established based on the pro-rata replacement cost of the vehicles and expected replacement date for each of the departments fleet of vehicles.

CAPITAL IMPROVEMENT FUNDS

Are used to account for financial resources used for capital improvement projects.

DEBT SERVICE FUNDS

Are used to account for the accumulation of resources and payment of all general long-term debt obligations of the City.

FUND DESCRIPTIONS

PROPRIETARY FUNDS

A proprietary fund accounts for business type activities of the City that receive a significant portion of funding through user charges with the intent to fully recover the cost of service. The Enterprise and Internal Services Funds are proprietary type funds.

Enterprise Funds:

GTrans (Major Fund) accounts for user charges, fees, federal, state and county grants and all operating costs associated with the operation of the City's bus lines. Although the GTrans is a separately operating enterprise fund, it is still operationally a department of the City.

Sewer Fund accounts for fees charged to users of the City's sewer system. The fee is based upon the amount of domestic water used. The revenue is used to replace, rehabilitate, maintain, and improve the City's sewer system.

Internal Service Funds:

The Internal Service Funds account for financing of goods or services provided by one City department to other departments of the City on a cost-reimbursement basis and consist of the following funds:

Self-Insurance Liability Fund
Self-Insurance Workers' Compensation Fund
Self-Insurance Health Benefit Fund
Computer & Technology Replacement Fund

FIDUCIARY FUNDS

Account for assets held by the City in a trustee capacity. Fiduciary funds are normally ***not budgeted*** because typically the trust agreement or law already provides adequate control over the trust fund resources.

ACCOUNTING PRINCIPLES AND POLICIES

FUND ACCOUNTING

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The financial section in this budget is grouped by generic fund types and broad fund categories as follows:

Governmental Funds

General Fund
Special Revenue Funds
Capital Improvement Funds
Debt Service Funds

Proprietary Funds

Enterprise Funds
Internal Service Funds

BASIS OF ACCOUNTING AND BUDGETING

The City's **Governmental Fund Types** (General, Special Revenue, Debt Service and Capital Projects Funds) are accounted for and budgeted using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Revenue considered susceptible to accrual includes property taxes, sales taxes, interest and motor vehicle license fees. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to the general rule is compensated absences not payable within one year, and interest and principal on long-term debt which are recorded when due.

Proprietary Fund Types are accounted for on an "income determination" or "cost of services" measurement focus. Accordingly, all assets and all liabilities are included on the balance sheets, and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the funds. The operating statements for the City's Proprietary Fund Types report increases (revenues) and decreases (expenses) in total economic net

worth. All Proprietary Fund Types are accounted for and budgeted using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

FINANCIAL POLICIES

The following financial policies represent the long-standing principles and traditions which guide the City in its fiscal decisions.

FINANCE COMMITTEE

The City's Finance Committee is comprised of two councilmembers, (appointed by the Mayor) and the City Treasurer. The Committee meets quarterly with the City Manager to review and make recommendations on the City's budget, debt and other financial actions.

AUDITING AND FINANCIAL REPORTING

- California state statute requires an annual audit of the books of account, financial records and transactions of all administrative departments of the City by Independent Certified Public Accountants.
- The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined in Governmental Accounting, Auditing and Financial Reporting (GAAFR).

REVENUE POLICY

- The City will try to maintain a diversified and stable revenue system to shelter it from short run fluctuations in any one-revenue source.

ACCOUNTING PRINCIPLES AND POLICIES

- The City will follow an aggressive policy of collecting revenues, augmented in Fiscal Year 2002 by the implementation of the City's new cashiering system.
- The City will establish all user charges and fees at a level closely related to the full cost (operating, direct, indirect and capital) of providing the service. The City will continue to review fees/charges periodically.

INVESTMENT OF IDLE FUNDS

- The safeguarding of all public monies shall be of the highest priority. Public money shall not be invested or managed in any manner, which would jeopardize the safety of the principal pursuant to California Government Code Section 53635.
- The City's investment policy is reviewed and approved annually by the City Council.
- Direct responsibility for managing the City's investment portfolio rests with the City Treasurer.
- All investments are made in accordance with the following criteria, stated in order of priority: safety, liquidity and yield.

PURCHASING POLICY

- The City's departments will purchase the best value obtainable, securing the maximum benefit for each tax dollar expended, while giving all qualified vendors an equal opportunity to do business with the City.
- All purchases \$30,000 - \$50,000 require written quotes and must be ratified by the City Council.
- All purchases with a total cost over \$50,000 must be procured by a formal bid and can only be authorized and awarded by the City Council.
- Whenever possible, local vendors shall be included as sources for all purchases.

RISK MANAGEMENT POLICY

- The City is self-insured against each general liability claim for the first \$750,000 and each workers' compensation claim for the first \$500,000 and \$750,000 for each Municipal Bus Lines claim against the City. The City carries insurance in excess of these amounts.
- The City's role in managing its risk management program is to be preventive, in nature, which will be accomplished through careful monitoring of losses, working closely with the third party administrator and designing and implementing programs to minimize risk and reduce losses.

FIXED ASSET POLICY

- To safeguard the investment in fixed assets.
- To use the fixed asset system as a management tool for replacement of recurring items to avoid duplication and inefficient use of fixed assets.
- To comply with state laws and regulations.
- To provide information for preparation of financial statements in accordance with GAAP with emphasis placed on completion of GASB 34 requirements.
- When disposing of fixed assets, every effort should be made to recover some of the original cost by selling and or trading in the fixed asset.

CAPITAL IMPROVEMENT POLICY

- The City will develop a multi-year plan for capital improvements, update it annually and make all capital improvements in accordance with this plan.
- Immediate capital replacement needs and smaller capital projects are funded on a pay-as-you-go basis through a budget transfer.

ACCOUNTING PRINCIPLES AND POLICIES

- Capital improvements involve the outlay of substantial funds; therefore, the City prioritizes the use of non-general fund monies to support these expenditures.

DEBT POLICY

- To provide for proper planning of capital expenditures, financing requirements and guidelines for issuance of various debt instruments.
- To hold borrowing costs at a minimum and maintain ratios within established standards.
- To secure favorable ratings and competitive lower interest rates on all types of borrowing instruments, thereby providing a savings to all taxpayers.

BORROWING INSTRUMENTS

- Tax and Revenue Anticipation Notes to be issued no more than once a year. Maximum maturity of notes will be twelve months from date of issue. Notes will be rated by Moody's Investor Service, Standard and Poor's Ratings Group or Fitch Investors Service, L.P.
- Certificates of Participation (COPS) can be used as a financial alternative for acquiring assets.
- Revenue Bonds – City Council will evaluate all requests.
- Mello-Roos financing – City Council will evaluate all requests.

BUDGET – GENERAL POLICY

- City staff will present to the City Council a structurally balanced budget proposal that does not rely on “one-time” revenues. Annual recurring expenditures will be funded with annual recurring revenues.

- The City Council will, by June 30 of each year, adopt a structurally balanced operating and capital improvement spending plan for the ensuing fiscal year, where operating revenues are equal to, or exceed, operating expenditures.
- The City will align and amend as appropriate its operating and capital spending plan with its strategic action plan priorities and economic development plan.
- City staff will complete and present a quarterly Budget and Economic Condition Analysis to the Finance Committee. Recommended budget adjustments will be submitted to the City Council for consideration and approval.
- The City will establish and maintain a General Fund Reserve equal to at least twenty percent (25%) of its annual General Fund operating budget. The amount will be revised annually and such funds will be expended only with the approval of the City Council.

BUDGET – REVENUE

- Revenue projections will be based on multiple sources of information including, but not limited to, historical trends, federal, state and regional economic forecasts, service levels, changes in legislation and mandates and other statistical resources generally available.
- The City will develop and incorporate into each spending plan revenue and expenditure projections for five (5) additional years into the future and amend the projection annually as part of the budget review.
- When projecting revenues, the City will take into consideration the diversity, volatility and stability of its revenue stream and will as much as possible base its core operating cost on historically stable revenue sources.
- The City will stabilize its revenue base by forecasting its annual operating expenditures on diverse revenue sources and limiting revenue growth projections in each revenue category.

ACCOUNTING PRINCIPLES AND POLICIES

- Revenues received in excess of the budgeted projections will be used for one-time expenditures or set aside as reserve.

BUDGET – EXPENDITURES

- Expenditures will be budgeted realistically for each expenditure category and can be adjusted internally as may become necessary but will not exceed appropriation limits.
- Contingency funds will be included in the annual budget to provide funding for unanticipated operating cost increases, one-time purchasing opportunities and one-time emergency expenditures to repair equipment and facilities. Unexpended funds will carry-over to the next fiscal year.
- In considering reductions in service levels, program cuts, or staffing reductions, the city will first assess options to improve operational efficiencies and develop additional revenues to cover the cost to continue the existing level of public service with existing Budget Policies.

- Limiting Cost with Fees for Service: Certain services are used selectively by a limited number of participants and, therefore, are not mandated City services. These services are provided based on individual interest and are provided only as funding is available. To fund these programs without limiting basic services necessary for the general public, the City will perform a cost analysis to identify the city's fully burdened cost for providing those services and, to the extent reasonable, set the fee based on full cost recovery. Such fees shall be updated frequently to ensure that the fees are reflective of actual city costs for the delivery of services.
- Unexpended funds within a fiscal year will be held in reserve or appropriated for one-time expenditures.

BUDGET – CAPITAL IMPROVEMENT

- Capital improvements will be financed primarily through special revenue funds, user fees, service charges, and developer agreements when benefits can be specifically attributed to users of the facilities.
- The City will analyze the impact of capital improvements to ensure that operational and maintenance costs are balanced with on-going revenue to support facility operations.

COMMUNITY PROFILE – 2018

Gardena, California is a full-service city located just 13 miles south of metropolitan Los Angeles in the South Bay area of Los Angeles County. Gardena is strategically located near the intersections of the Harbor (110), San Diego (405), and Gardena (91) Freeways and just south of the Anderson (105) Freeway.

Date of Incorporation	September 11, 1930
General Law City	1955
Form of Government	Council-Manager Form
County	Los Angeles, Second Supervisorial District
State Representatives	62nd & 66th Assembly Districts 35th Senatorial District
U. S. Representative	43rd U.S. Congressional District
Area	5.9 Square Miles
Population	60,721
Dwellings	21,825
Police Protection	93 sworn officers, 2 full time motorcycle officers, and 27 marked units, including 2 canine units.
Fire Protection	City Fire Department services were transferred to the Consolidated Fire Protection District of Los Angeles County and became a contract service in October 2000.
Recreation and Parks	6 parks (37.36 acres) including 2 with skate parks, 1 community center, 1 municipal pool, 1 parkette, and 2 gymnasiums.
GTrans	66 coaches and 8 demand response vehicles for elderly and disabled passengers.





CITY of GARDENA



Not To Scale

LEGEND:



① City Hall Administration Offices and Campus

② Police Headquarters

③ Fire Department Headquarters

④ Fire Station 2

⑤ Public Works Building and Maintenance Yard

⑥ Kiyoto "Ken" Nakaoka Community Center

⑦ Ernest J. Primm Memorial Pool and James Rush Gymnasium

⑧ Municipal Transportation Facility (OLD)

⑨ Gardena Transit Administration, Operations, & Maintenance Facility (NEW)



A Sister-City Parkette

B Vincent Bell Memorial Park

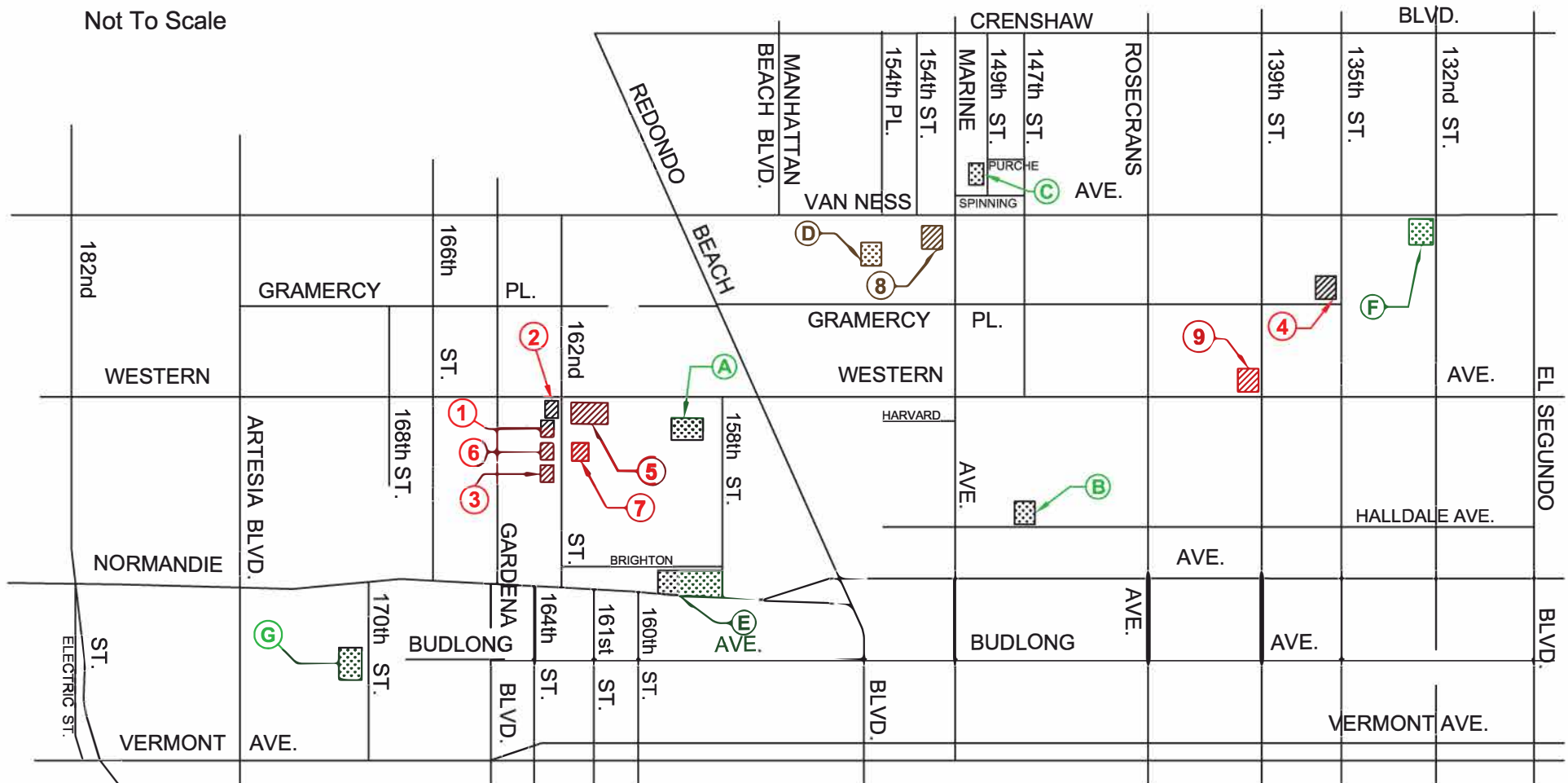
C Edward L. Thornburg Park

D George H. Freeman Memorial Park

E Mas Fukai Park

F Paul A. Rowley Memorial Park

G Arthur Lee Johnson Memorial Park



CITY FACILITIES AND PROPERTIES

① City Hall Administrative Offices and Campus **1700 West 162nd Street**

The Administrative Offices have approximately 25,975 square feet of building space, which includes City Council Chambers, a Council Chambers Conference Room, 32 administrative offices and 9 bathrooms. The buildings were built in 1962; and in fiscal year 2001-2002, the Administrative Office building was renovated with automatic sliding glass doors to comply with the Americans with Disabilities Act. The campus lawn in front of City Hall was dedicated on June 12, 1982, as the **Lucille Randolph Plaza**, in honor of the City Clerk who served the City for twenty-three years.

② Police Headquarters **1718 West 162nd Street**

The Police Headquarters has approximately 63,475 square feet of site area and approximately 23,690 square feet of building space that includes a one-story brick masonry police headquarters structure (Class C construction). Built in 1963, the needs of the department have far outgrown the building's capacity. Separate modular units have been constructed in the parking lot, and on an adjacent property to serve as annex offices.

③ Fire Department Headquarters **1650 West 162nd Street**

The Fire Department Headquarters has approximately 27,925 square feet of site area and approximately 17,975 square feet of building space, which includes a two-story brick masonry fire station building (Class C construction). The building was built in 1963 and is currently leased to the Los Angeles County Fire District. The City contracts with the Los Angeles County Fire District for the provision of fire services.

④ Fire Station 2 **2030 West 135th Street**

Fire Station 2 has approximately 26,140 square feet of site area and approximately 5,949 square feet of building space, which includes a pre-cast concrete fire station structure. The fire station structure was built in 1957 and includes an apparatus garage, offices, kitchen, dining area,

chief's quarters, dormitory and training tower. The fire station structure is currently leased to the Los Angeles County Fire District. The City contracts with the Los Angeles County Fire District for the provision of fire services.

⑤ Public Works Building and Maintenance Yard **1717 West 162nd Street**

The Public Works Building has approximately 11,825 square feet of building space, which includes 10 administrative offices and 5 bathrooms. The buildings were built in 1968 and 1990; and in fiscal year 2003-2004, the building was renovated with automatic sliding glass doors to comply with the Americans with Disabilities Act. In addition, a City yard is adjacent to the Public Works Building to create a total land area of 1.850 acres.

⑥ Kiyoto "Ken" Nakaoka Community Center **1670 West 162nd Street**

The Community Center has approximately 17,137 square feet of building space, which includes 6 classrooms, 4 offices, a kitchen and an auditorium that can accommodate up to 280 people. The building was built in 1975 and dedicated June 7, 1975. On December 13, 1989, an expansion was dedicated in honor of the first Japanese-American to be elected (1966) to a City Council position in the United States, and the first elected Mayor of the City. During fiscal year 2001-2002, the Community Center was renovated with automatic sliding glass doors to comply with the Americans with Disabilities Act.

Located in the Nakaoka Community Center, the **Lucien "Lou" Lauzon Memorial Auditorium** was dedicated August 22, 1981, in honor of his active community support, which included serving as a member of the Citizens Advisory Committee and the Beautification Committee.

⑦ Ernest J. Primm Memorial Pool and James Rush Gymnasium **1651 West 162nd Street**

The pool and gymnasium have approximately 62,650 square feet of site area and approximately 19,623 square feet of building space, which includes a one-story masonry gymnasium (Class C construction). The building was built in 1979. The Human Services Division offices are

CITY FACILITIES AND PROPERTIES

located in this building. The roof of the gymnasium was renovated in fiscal year 2002-2003, and the administrative office of the gymnasium was renovated with automatic sliding glass doors in fiscal year 2004-2005 to comply with the Americans with Disabilities Act.

The pool was dedicated as the ***Ernest J. Primm Memorial Pool*** on April 22, 1962, in honor of the founder of the card clubs in Gardena. On June 30, 1979, the gymnasium was rededicated as the ***James Rush Memorial Gymnasium*** in honor of the former Councilmember and Mayor of Gardena (1942 – 1956). Mr. Rush was also involved in the planning of the civic center grounds.

⑧ *The Army National Guard* 2100 West 154th Street

A portion of the former Municipal Transportation Facility, 1.72 acres, was sold for development of residential units in 2015. The remaining portion of the property is leased to the State of California for use as a National Guard post.

⑨ *Gardena Transit Administration, Operations, and Maintenance Facility* 13999 South Western Avenue

The new transit facility opened in May 2009, on a 9.1-acre site that accommodates a fleet of 100 buses, plus paratransit and support vehicles. The facility is designed as a “Green Building,” emphasizing energy efficiency and environmental sensitivity and includes solar panels for power generation, bus simulators for operator training, and current technology in bus maintenance equipment.

The administration and operations building is approximately 24,000 square feet in area. The maintenance building is approximately 45,000 square feet with a 4,000 square foot bus-wash structure and 2,800 square foot fuel island. A photovoltaic panel shade structure provides covered parking.

CITY PARK FACILITIES

(A) *Sister-City Parkette - 160th Street/Harvard Boulevard*

Sister-City Parkette was renamed in August 2013 from Harvard Parkette. The Parkette was dedicated in November 1958 as a neighborhood play area, is 0.19 acre and includes a slide and jungle gym, swings, and lunch benches.

(B) *Vincent Bell Memorial Park - 14708 South Halldale Avenue*

This 1.87-acre park was dedicated on May 26, 1972, in honor of a City Councilman who died in office shortly after his election in 1970. The facility is equipped with a recreation room, baseball diamond, outdoor basketball court, handball court, two tiny tot play areas, two picnic shelters, and a police office.

(C) *Edward L. Thornburg Park - 2320 West 149th Street*

The Edward L. Thornburg 2.39-acre park was named for the developer who donated the land in 1953. The facility is equipped with a recreation room, baseball diamond, two outdoor basketball courts, handball court, tiny tot play area, picnic shelter, martial arts room, and horseshoe pit.

(D) *George H. Freeman Memorial Park - 2100 West 154th Place*

This 2.71-acre park was dedicated on April 11, 1957, in honor of George Freeman, who served as the first City Recreation Director. The park is equipped with two recreation rooms, a baseball diamond, basketball court, handball court, tennis court, tiny tot play area, picnic shelter, and police office.

(E) *Mas Fukai Park - 15800 South Brighton Avenue*

4.53 acres were purchased from the County and dedicated as a City park in 1960. In June 2000, the Gardena City Council rededicated Recreation Park as Mas Fukai Park. Masani “Mas” Fukai was elected to Council in 1974 and served until his retirement in 1998. Mas, as his friends and associates call him, also served for five years as the Chief Deputy to then Los Angeles County Supervisor Kenneth Hahn. The facility is equipped with three recreation rooms, three baseball diamonds, two basketball courts, a handball court, tiny tot play area, picnic shelter, and kitchen.

CITY FACILITIES AND PROPERTIES

(F) *Paul A. Rowley Memorial Park - 13220 South Van Ness Avenue*




This 18.17-acre park was dedicated July 21, 1962, in honor of the first City Administrative Officer, 1959 – 1962. Mr. Rowley died of a heart attack in June 1962, while addressing a public affair at the park. The park was originally named Van Ness Park, when it opened in 1959. The expansion of the park facilities, which included the addition of a gymnasium, was dedicated February 12, 1990. The facility is equipped with two recreation rooms, a gymnasium, four baseball diamonds, three outdoor basketball courts (one full and two half), a skate park opened in March 2012, four tennis courts, two tiny tot play areas, three picnic shelters, a kitchen, auditorium, weight room, teen center, and police office.

(G) *Arthur Lee Johnson Memorial Park - 1200 West 170th Street*

This 7.5-acre park, originally dedicated July 9, 1977, as South Park, was rededicated on January 13, 2007 as Arthur Lee Johnson Memorial Park. Arthur Johnson marched with Dr. Martin Luther King, Jr. in the civil rights movement, founded the Gardena Dr. Martin Luther King, Jr. Cultural Committee, and served as its president for twenty years. In 1973, his efforts made Gardena the first city west of the Mississippi to honor Dr. King's birthday with an annual commemorative celebration. Mr. Johnson served as a Planning and Environmental Quality Commissioner for twelve years. His many years of community service earned him the Gardena Black History Month Trailblazer Award and a place on the City's Wall of Fame.

The Arthur Lee Johnson Memorial Park is equipped with a recreation room, two basketball courts, a skate park opened in June 2012, four tennis courts, a tiny tot play area, picnic shelter, soccer field, police shooting range, and entrance to the Gardena Willows Wetland.

CITY OF GARDENA HISTORIC TIMELINE

1930 Incorporation of City of Gardena on September 11, 1930 with a population of approximately 3,000. Annexation of Western City on November 12, 1930.
1936 First legal card club license in the State of California to Gardena.
1940 City bus service began on January 15, 1940.
1953 Gardena Municipal Bus Lines moved to new location on Van Ness Avenue in November.
1954 City adopted its official seal and slogan "Freeway City" on October 26, 1954. 
1955 Gardena was designated as a General Law City by action of the State Legislature.
1964 Adopted City flag. 
1980 Received the All America City Award. 
1982 Maintenance facility added at the Gardena Municipal Bus Lines.
1994 Council action limited the number of card clubs from six to two.
1995 Annexation of El Camino Village. City convened AD Hoc Finance Committee to review revenues and expenditures and concluded that on the present course, the City would face a deficit by the end of the fiscal year.
1996 Employee committees formed to review revenues, operational efficiencies, and customer service. A fourth committee compiled the information for council consideration. To reduce expenditures, Council implemented hiring freeze and a 2% decrease in appropriated expenditures for last six months of the fiscal year.
1998 Council committed to a plan to eliminate the projected \$5 million General Fund deficit with a \$1 million set aside for the next five years.

2000 The newest card club in the State, the Hustler, opened in June 2000. Ending General Fund balance June 30, 2000 = (\$2,719,574) . Gardena Fire Department was annexed into the Consolidated Fire Protection District of Los Angeles County October 2000.
2001 Eldorado Parking COP liquidated through agreement with Hustler for a net principal gain of \$980,000.
2002 Eliminated the General Fund deficit a year ahead of schedule with a positive \$1,048,182 balance on June 30, 2002. Voters approved an increase in the Transient Occupancy Tax from 7% to 11% in November.
2003 In February, Council adopted a comprehensive fee resolution. On October 14, adopted ordinance to establish a Redevelopment Agency (RDA).
2004 Initiative "Measure G" placed on the ballot to overturn the Council's action to establish a RDA - the measure passed so once again the RDA failed.
2005 Celebrated 75th anniversary.
2006 City Council approved settlement agreement with Sumitomo Trust and Union Bank that would restructure the \$26 million debt on the failed First Time Homebuyer Program and the Municipal Mutual Insurance Company. December - City made a \$2.6 million payment to Sumitomo Trust and Union Bank on the long-term \$26 million debt thereby ending the debt service obligation on both failed programs.
2007 Received investment grade credit ratings: Standard & Poor's BBB rating Moody's Baa3 rating Refinanced the South Bay Regional Communications Center debt at an improved interest rate. Adopted 5 Year Plan 2007 - 2012. November 20, 2007 City Manager Mitchell G. Lansdell was awarded the Municipal Leader of the Year for his 10-year effort to lead the City out of financial crisis.

2009 May 2009 Gardena Municipal Bus Lines moved to new facility. Dec 2009 Standard & Poor's raised the City's rating to A-.
2010 June 30, 2010 General Fund reserves = \$8,649,750 or 20%. September 11, 2010, City will celebrate its 80th Anniversary with a population of approximately 61,927.
2011 March 2011 cancelled City election saving \$75,000. April 1, 2011 UUT rate collection at the maximum of 5%. Senior exemption eligibility reduced to age 60. April 12, 2011 City Council adopted mid-year budget revisions. May 10, 2011 Council adopted new fee resolution with an effective date of July 11, 2011. September 2011, the City purchased the Goodwill property as well as property adjacent to the Police Department.
2012 Created "Super-Departments" as a transitional phase for operational efficiency and cost containment during succession planning. November 2012, the City purchased the shopping center at 16206 Western
2013 February 2013 Standard & Poor's raised the City's rating to A. Ending General Fund Balance June 30, 2013 = \$10,260,646.
2014 Sold parking structure located at 1041 Redondo Beach Blvd. Entered into sales agreement for 1.72 acres at 15350 Van Ness Avenue. September 2014, Standard & Poor's raised the City's credit rating to A+
2015 Closed escrow on 15350 Van Ness Ave (former GTrans facility). Adopted 2016-2021 Five Year Strategic Plan. Council approved updated comprehensive fee resolution.
2016 Adopted 2016-2021 Five Year Strategic Plan. Council approved updated comprehensive fee resolution. Civic Center Improvement Approved by City Council.
2017 Mitchell Lansdell City Manager retires, Ed Medrano appointed Acting City Manager. Refinancing of the 2006 C Bond Debt. Reassessment of the Sewer Fees to ensure sewer upkeep.
2018 Ed Medrano appointed as City Manager.

CITY OF GARDENA COMMISSIONS, CORPORATIONS, AGENCIES, BOARDS, ADVISORY GROUPS, COMMITTEES AND ASSOCIATIONS

The Mayor and City Council appoint members to Commissions, Corporations, Agencies, Boards, etc. to advise the City on important programs and policy decisions. Public participation, therefore, is a vital component of the City's governing system. In addition, there are other important Committee and Association members who meet on a regular basis but are not appointed by the Mayor and City Council. All of the meetings are open to the public.

APPOINTED COMMISSIONS

PLANNING AND ENVIRONMENTAL QUALITY COMMISSION

Composed of five members, this Commission was created in compliance with the State Government Code as an advisory agency to the City Council on all matters of land use and the environment. Its responsibilities are to investigate and report on the design and improvement of adopted subdivisions, and to submit reports and recommendations to the City Council on matters relating to zoning, land use, environment, the City's General Plan, and other related matters.

RECREATION AND PARKS COMMISSION

This Commission is composed of five members who advise the Council on matters relating to recreation and parks within the City. The Commission considers, advises, and/or recommends to the City Council the needs of the City pertaining to the acquisition, development, and use of facilities, buildings and structures for recreational and park purposes; promotes public interest in recreation and parks programs and regulations; and consults and confers with public officials and agencies, citizens, civic, educational, professional, and other organizations.

SENIOR CITIZENS COMMISSION

This Commission is composed of five members, appointed by the City Council, who advise them on all matters relating to the needs and concerns of the City's older adult population. The Commission coordinates its activities with those of the Affiliated Committee on Aging.

HUMAN SERVICES COMMISSION

The Human Services Commission is composed of five members who are responsible for the development and utilization of available resources to meet needs within the City. The Mayor and each Councilmember appoint one member. The Commission advises the Council on all matters relating to social conditions within the City, assesses and reports to the Council the social needs of the citizenry, and advises the Human Services Division

regarding policy and program direction for meeting such needs and making appropriate recommendations to the Council.

GARDENA YOUTH COMMISSION

The Youth Commission is composed of five members appointed by the City Council and five "at-large" members approved by the Commission and ratified by the City Council. The Commission identifies and evaluates youth and community issues and projects and makes recommendations to the City Council to resolve such issues. Commission members also work as volunteers with community groups, organizations, and Recreation and Human Services programs

APPOINTED CORPORATIONS / AGENCIES / BOARDS

CITY OF GARDENA FINANCING AGENCY

The Agency was created in July 1991 as a Joint Powers Authority between the City of Gardena and the Gardena Parking Authority. The Agency provides for financing of the acquisition, construction and improvement of Public Capital Improvements, for working capital requirements, and for liability or other insurance programs of the City and the Parking Authority.

BOARD OF APPEALS

This board is comprised of the members of the Planning and Environmental Quality Commission, with the building official as an ex-officio member. The Board is governed by the same procedures as the Planning and Environmental Quality Commission. The Board determines the suitability of alternate materials and methods of construction and provides reasonable interpretations of the provisions of the Uniform Building Code. The Board also determines whether a building constitutes a menace to public safety, and whether repairs, alterations, or demolition are necessary to abate the menace to public safety.

RENT MEDIATION BOARD

This fifteen-member Board is composed of five landlords, five tenants, and five members-at-large, all of whom are appointed by the City Council to assist citizens in mediating rental increase-related disputes.

HOUSING APPEALS BOARD

This Board, consisting of members of the Planning and Environmental Quality Commission, is authorized by the City Council to hear all appeals relating to violations of housing standards and is governed by the provisions of the

Uniform Housing Code. The Community Development Director serves as secretary to the Housing Appeals Board.

APPOINTED ADVISORY GROUPS

GARDENA ECONOMIC BUSINESS ADVISORY COUNCIL (GEBAC)

Established in May 2016, its mission is to promote economic opportunities by establishing and preserving a business and job friendly environment to attract and retain businesses, industry and commerce, that will enhance Gardena's economic viability, financial stability, and improve the overall quality of life of its residents. GEBAC has the following goals:

- Promote new business development opportunities;
- Strengthen the relationship between the City and the business community;
- Support retention and attraction of diversified tax base for the long-term viability of the City;
- Provide support on issues affecting the economy and quality of life in the City; and
- Review City business practices and programs to ensure the City of Gardena remains business friendly

The Council consists of eleven members from the business community within the City of Gardena. GEBAC meets the 3rd Wednesday of odd months at 4:00 p.m.

GARDENA BEAUTIFICATION COMMITTEE

This Committee has a maximum of nine voting members who study and make recommendations to the City Council relating to the beautification and livability of all areas of the City of Gardena. The Chairperson is a member of the City Council. Five of the members are appointed by the City Council, and the remaining three at-large members are nominated by the Committee Chair and ratified by City Council. Committee projects include elimination of graffiti, beautification of streets and parkways; tree planting, and other related activities.

NON-APPOINTED COMMITTEES / ASSOCIATIONS:

GARDENA VALLEY AFFILIATED COMMITTEE ON AGING

The Gardena Valley Affiliated Committee on Aging is composed of a five-member board of directors and members at large, who assist and coordinate the work of community organizations, government agencies, and private entities concerned with the betterment of living conditions for the aging. They coordinate events, activities and programs into a unified approach that will meet the economic and social needs of the elderly, and those in need of assistance throughout the greater Gardena community. The committee advises the Gardena Senior's Bureau and the Gardena

Senior Citizen's Commission on all matters relating to the needs and concerns of the City's older adult population.

GARDENA SISTER CITY ASSOCIATION

The Gardena Sister City Association, comprised of community volunteers, has been active in promoting international friendship for over five decades. The program's goal is to learn more about the community, enjoy the hospitality, and build personal contacts with other cultures. This is done through adult and youth exchange programs that encourage person-to-person visitations in each city. *Ichikawa, Chiba, Japan* has been an official Sister City to Gardena since 1962 and *Huatabampo, Sonora, Mexico*, since 1973. Gardena has also maintained an unofficial mutual friendship with Rosarito, Baja, California, Mexico for many years.

GARDENA POLICE FOUNDATION

The Gardena Police Foundation is a partnership of citizens, businesses, and philanthropic organizations whose mission is to provide additional resources to improve public safety. Incorporated in September 2006 as an independent 501(c)3 non-profit organization, the Foundation relies solely on donations and fundraising efforts. The Board of Directors actively raises money from the community and awards grants directly to the police department in response to the department's request for program, training and equipment needs not included in the City's budget.

GARDENA TRAFFIC COMMITTEE

The City Traffic Committee is composed of City staff persons, including the Chief of Police; Recreation, Human Services, Parks, & Facilities Director; and the Transportation Director. This Committee advises the City concerning traffic-related matters including, but not limited to, parking, stop signs, signals, and congestion, etc.

GARDENA RECREATION AND SPORTS ADVISORY BOARD

The Gardena Sports Advisory Board is made up of volunteers from the Community, who raise funds to assist the Recreation Department Sports Programs in providing participation scholarships to the low-income, as approved by Human Services, providing equipment and making repairs to City sports facilities as funds allow. They work to recognize the coaches that take the time to work with the youth of Gardena and serve as a review board to rule on second stage protests and coaching discipline matters.

GARDENA FINANCE COMMITTEE

The City's Finance Committee is comprised of two councilmembers (appointed by the Mayor) and the City Treasurer. The Committee meets quarterly with the City Manager to review and make recommendations on the City's budget, debt and other financial related actions.



BUDGET SUMMARIES

ADOPTED FY18/19 & FY19/20

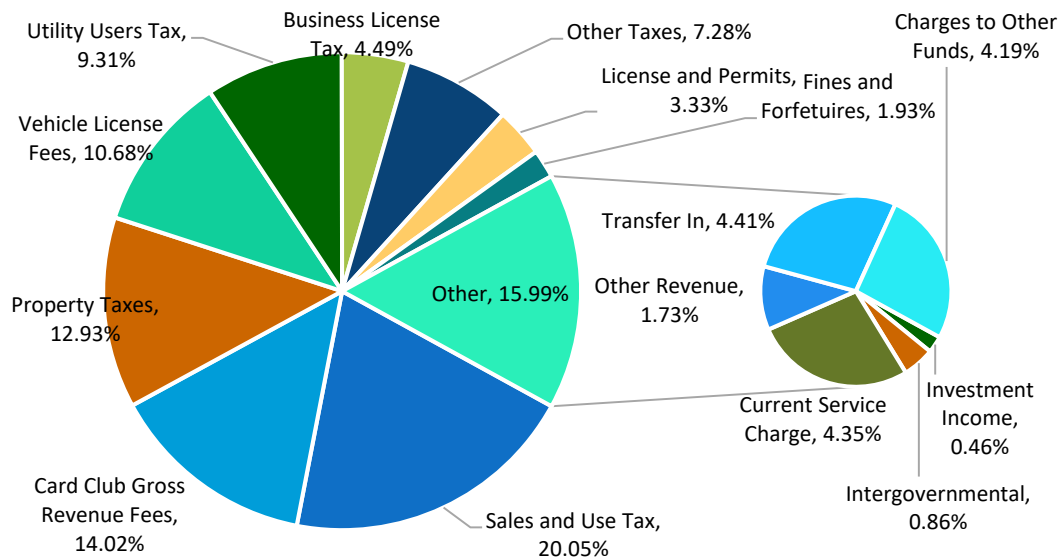


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GENERAL FUND REVENUE and EXPENDITURES 2018/2019

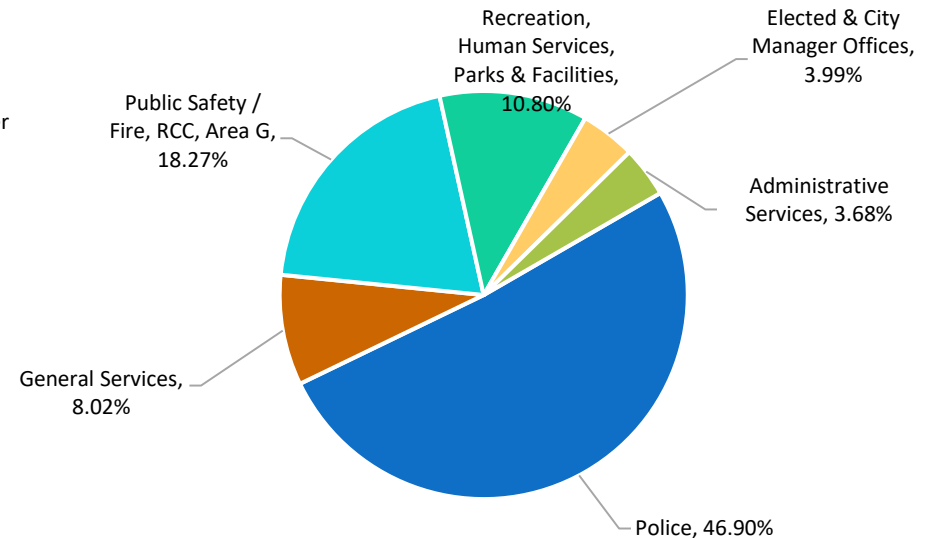
WHERE THE MONEY COMES FROM...

Revenue Sources	General Fund	% of Total
Sales and Use Tax	\$ 11,800,000	20.05%
Card Club Gross Revenue Fees	8,250,000	14.02%
Property Taxes	7,610,000	12.93%
Vehicle License Fees	6,285,000	10.68%
Utility Users Tax	5,477,990	9.31%
Business License Tax	2,645,000	4.49%
Other Taxes	4,281,750	7.28%
License and Permits	1,958,500	3.33%
Fines and Forfeitures	1,135,000	1.93%
Investment Income	270,000	0.46%
Intergovernmental	506,900	0.86%
Current Service Charge	2,557,500	4.35%
Other Revenue	1,016,000	1.73%
Transfer In	2,593,500	4.41%
Charges to Other Funds	2,466,200	4.19%
TOTAL REVENUES	\$ 58,853,340	100.00%



WHERE THE MONEY GOES...

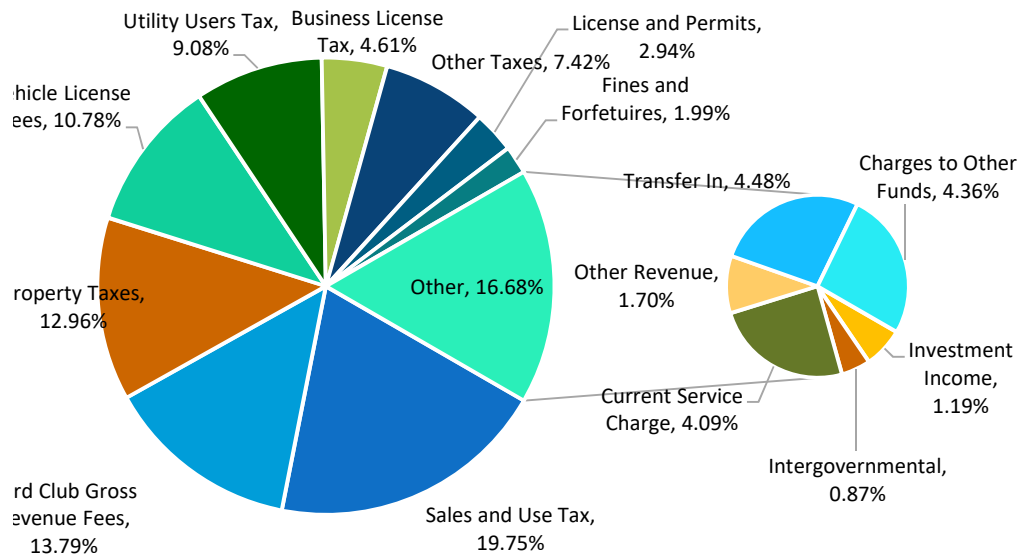
Department Expenditures	General Fund	% of Total
Police	\$ 27,599,861	46.90%
General Services	4,718,762	8.02%
Public Safety / Fire, RCC, Area G	10,754,510	18.27%
Recreation, Human Services, Parks & Facilities	6,353,047	10.80%
Elected & City Manager's Office	2,347,620	3.99%
Administrative Services	2,164,294	3.68%
Non-Departmental including Transfers	4,910,746	8.34%
TOTAL EXPENDITURES	\$ 58,848,840	100.00%



GENERAL FUND REVENUE and EXPENDITURES 2019/2020

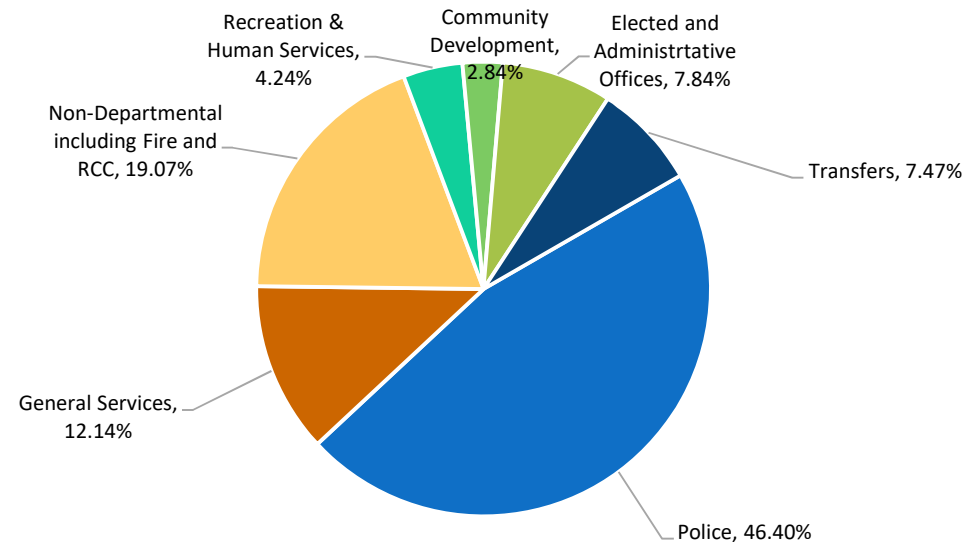
WHERE THE MONEY COMES FROM...

Revenue Sources	General Fund	% of Total
Sales and Use Tax	\$ 12,100,000	19.75%
Card Club Gross Revenue Fees	8,450,000	13.79%
Property Taxes	7,940,000	12.96%
Vehicle License Fees	6,601,767	10.78%
Utility Users Tax	5,561,639	9.08%
Business License Tax	2,823,100	4.61%
Other Taxes	4,543,085	7.42%
License and Permits	1,799,150	2.94%
Fines and Forfeitures	1,216,125	1.99%
Investment Income	730,625	1.19%
Intergovernmental	530,910	0.87%
Current Service Charge	2,508,047	4.09%
Other Revenue	1,039,590	1.70%
Transfer In	2,743,250	4.48%
Charges to Other Funds	2,667,851	4.36%
TOTAL REVENUES	\$ 61,255,139	100.00%



WHERE THE MONEY GOES...

Department Expenditures	General Fund	% of Total
Police	\$ 28,419,404	46.40%
General Services	7,433,856	12.14%
Non-Departmental including Fire and RCC	11,681,645	19.07%
Recreation & Human Services	2,599,560	4.24%
Community Development	1,656,679	2.84%
Elected and Administrative Offices	4,882,971	7.84%
Transfers	4,576,024	7.47%
TOTAL EXPENDITURES	\$ 61,250,139	100.00%



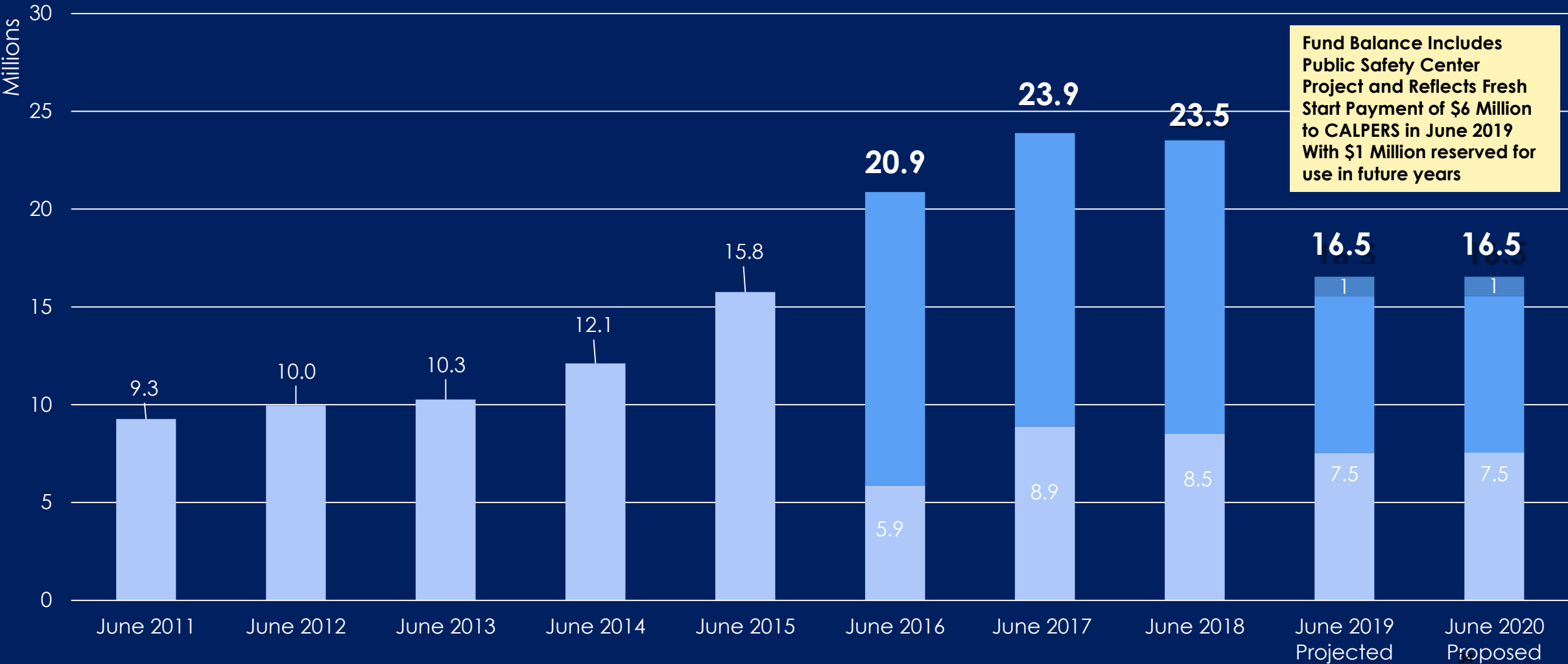
GENERAL FUND HISTORICAL REVENUE AND EXPENDITURE SUMMARY

	Audited	Adopted	Adopted	Adopted	% Increase/Decrease
<u>Revenues and Other Sources:</u>	2016-2017	Budget	Budget	Budget	from Adopted 2018-2019
		2017-2018	2018-2019	2019-2020	to Adopted 2019-2020
Taxes	44,458,251	46,101,850	46,349,740	48,019,591	3.60%
Licenses and Permits	1,800,752	1,402,000	1,958,500	1,799,150	-8.14%
Fines and Forfeitures	1,012,912	1,049,500	1,135,000	1,216,125	7.15%
Investment Income	8,168	195,000	270,000	730,625	170.60%
Intergovernmental	552,574	550,000	506,900	530,910	4.74%
Current Service Charges	2,779,848	2,399,600	2,557,500	2,508,047	-1.93%
Other Revenue	2,024,341	680,500	1,016,000	1,039,590	2.32%
Charges to Other Funds	2,272,125	2,184,796	2,466,200	2,667,851	8.18%
Transfer In	2,311,406	1,081,477	2,593,500	2,743,250	5.77%
Total Revenues	57,220,376	55,644,723	58,853,340	61,255,139	4.08%
<u>Expenditures:</u>					
Salaries and Benefits	34,500,002	34,896,548	37,713,505	39,901,614	5.80%
Materials and Operations	15,868,156	16,243,249	16,530,499	16,723,411	1.17%
Capital Outlay	83,651	3,300	49,090	49,090	0.00%
Fund Transfers	4,374,098	4,488,688	4,555,746	4,576,024	0.45%
Total Expenditures	54,825,905	55,631,785	58,848,840	61,250,139	4.08%
 Net Change in General Fund Fund Balance	 2,394,471	 12,940	 4,500	 5,000	 -65.22%
 Fund Balances - Beginning	 20,869,988	 23,887,145	 23,900,085	 16,516,440	 0.05%
 Fund Balances - Ending*	 23,887,145	 23,900,085	 23,904,585	 16,521,440	 0.02%

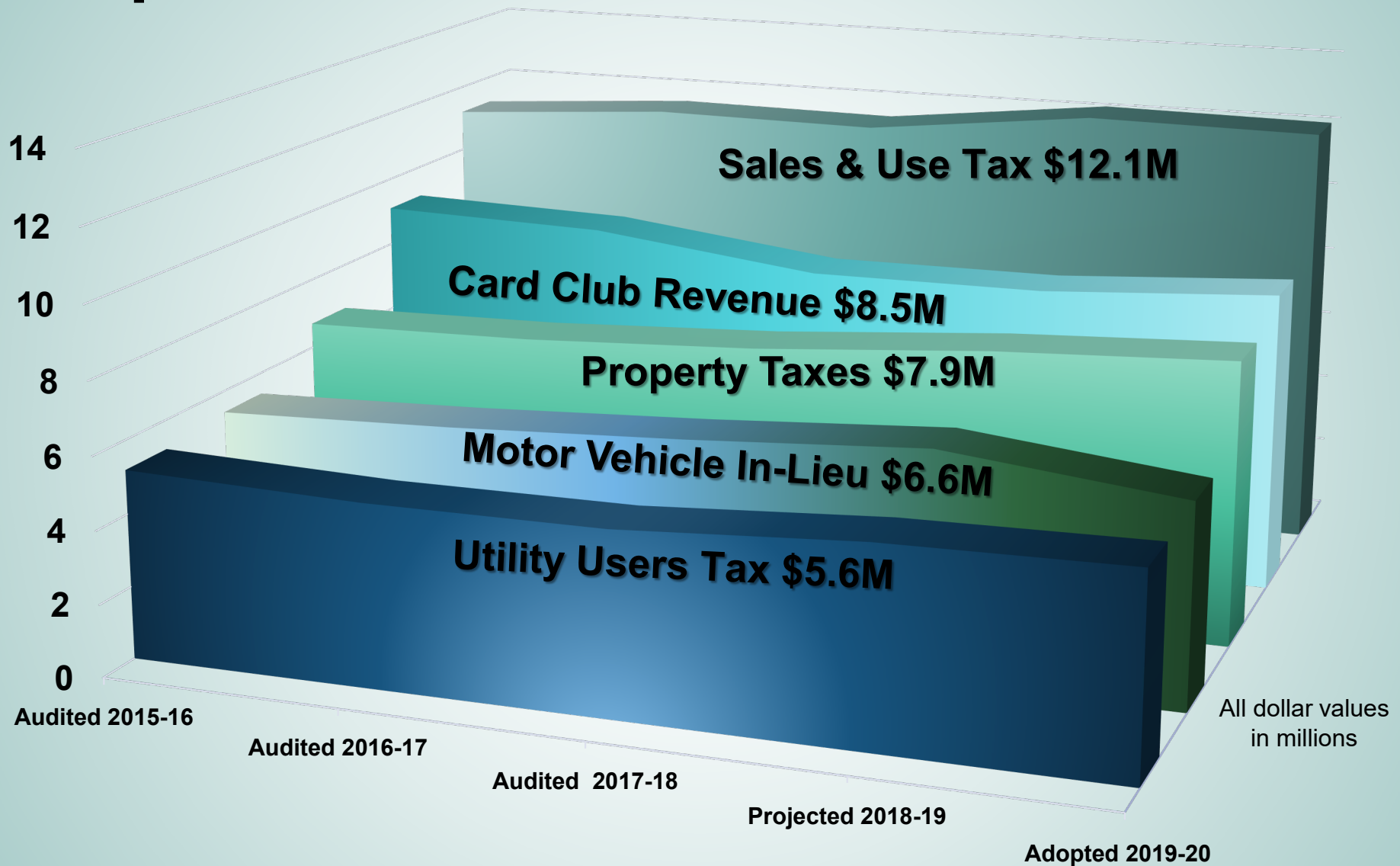
* Ending Balance in 2018-2019 only includes Fund 010 and in 2019/2020 beginning fund balance includes Fresh Start Prepayment and projections

GENERAL FUND BALANCE RESERVES

2011-2020



Top 5 General Fund Revenue Sources



**GENERAL FUND REVENUES BY ACCOUNT
FOUR-YEAR COMPARISON
FISCAL YEARS ENDING 2016-2020**

Revenue Sources		2015-2016 Audited	2016-2017 Audited	2017-2018 Adopted Budget	2018-2019 Adopted Budget	2019-2020 Adopted Budget
TAXES (001)						
3101-3105	Property Taxes	\$ 6,686,641	\$ 7,088,153	\$ 6,928,000	\$ 7,610,000	\$ 7,940,000
3106	Sales and Use Tax	\$ 11,227,326	\$ 11,013,055	\$ 11,600,000	\$ 11,800,000	\$ 12,100,000
3107/09-12/13	Franchise Taxes	\$ 1,701,947	\$ 1,678,437	\$ 1,661,750	\$ 1,746,750	\$ 1,893,085
3110	Documentary Stamp Tax	\$ 196,765	\$ 240,407	\$ 175,000	\$ 260,000	\$ 255,000
3115-3116	Business License Tax	\$ 2,536,438	\$ 2,606,279	\$ 2,470,000	\$ 2,645,000	\$ 2,823,100
3117	Card Club Net Revenue Fees	\$ 9,057,202	\$ 8,975,991	\$ 10,052,100	\$ 8,250,000	\$ 8,450,000
3118	Utility Users Tax	\$ 5,212,410	\$ 5,147,736	\$ 5,900,000	\$ 5,477,990	\$ 5,561,639
3119	Franchise Utility	\$ 832,873	\$ 761,669	\$ 845,000	\$ 820,000	\$ 855,000
3121	Hotel/Motel Tax	\$ 1,010,381	\$ 1,303,963	\$ 975,000	\$ 1,400,000	\$ 1,485,000
3122, 3349	Property Tax - Homeowner Tax Relief	\$ 43,207	\$ 42,273	\$ 55,000	\$ 55,000	\$ 55,000
3345	Motor Vehicle License In-Lieu	\$ 24,376	\$ 27,231	\$ 40,000	\$ 35,000	\$ 35,000
3346-3348	Vehicle License/Licenses In-Lieu	\$ 5,344,171	\$ 5,573,056	\$ 5,400,000	\$ 6,250,000	\$ 6,566,767
TOTAL TAXES		\$ 43,873,737	\$ 44,458,250	\$ 46,101,850	\$ 46,349,740	\$ 48,019,591
LICENSES & PERMITS (002)						
3218-3220	Special and Entertainment Permits	\$ 179,880	\$ 260,753	\$ 235,000	\$ 280,000	\$ 220,000
3222-3232	Building and Other Permits	\$ 1,271,700	\$ 1,449,210	\$ 1,103,500	\$ 1,550,000	\$ 1,464,150
3234-3235	Appeals and Administration Fees	\$ 69,799	\$ 83,000	\$ 63,500	\$ 128,500	\$ 115,000
3473	Fireworks and Regulatory Fees	\$ -	\$ 7,789	\$ -	\$ -	\$ -
TOTAL LICENSES and PERMITS		\$ 1,521,379	\$ 1,800,752	\$ 1,402,000	\$ 1,958,500	\$ 1,799,150
FINES & FORFEITURES (003)						
3533-3535	Administrative Citation and Parking Fines	\$ 799,914	\$ 952,169	\$ 982,500	\$ 1,085,000	\$ 1,166,125
3536-3538	Court Fines	\$ 33,188	\$ 60,743	\$ 67,000	\$ 50,000	\$ 50,000
TOTAL FINES and FORFEITURES		\$ 833,102	\$ 1,012,912	\$ 1,049,500	\$ 1,135,000	\$ 1,216,125
INVESTMENT INCOME (004)						
3640	Interest on Investments	\$ 309,812	\$ 157,728	\$ 50,000	\$ 180,000	\$ 200,000
3641-3644	Rents and Concessions	\$ 101,603	\$ 93,955	\$ 145,000	\$ 75,000	\$ 80,000
3645	Fair Market Value on Investments	\$ -	\$ (243,515)	\$ -	\$ 15,000	\$ 450,625
TOTAL INVESTMENT INCOME		\$ 411,415	\$ 8,168	\$ 195,000	\$ 270,000	\$ 730,625
FROM OTHER AGENCIES (005/006)						
3311	Public Safety Augmentation	\$ 375,659	\$ 353,792	\$ 350,000	\$ 375,000	\$ 395,000
3375-3376	STC Reimbursement/POST Reimbursement	\$ 32,739	\$ 18,290	\$ 38,000	\$ 22,500	\$ 20,910
3378	Mandated Cost Reimbursement	\$ 197,278	\$ 19,121	\$ 35,000	\$ 25,000	\$ 25,000
3383-88,3772,3391	Other Reimbursements	\$ 139,207	\$ 161,371	\$ 127,000	\$ 84,400	\$ 90,000
TOTAL FROM OTHER AGENCIES		\$ 744,883	\$ 552,574	\$ 550,000	\$ 506,900	\$ 530,910

**GENERAL FUND REVENUES BY ACCOUNT
FOUR-YEAR COMPARISON
FISCAL YEARS ENDING 2016-2020**

Revenue Sources	2015-2016 Audited	2016-2017 Audited	2017-2018 Adopted Budget	2018-2019 Adopted Budget	2019-2020 Adopted Budget
CURRENT SERVICE CHARGES (008)					
3401-3402 Public Service Impact/Development Fees	\$ 102,000	\$ -	\$ 50,000	\$ 65,000	\$ 65,000
3403 Business Registration Fee	\$ 1,567	\$ 1,717	\$ 1,500	\$ 1,500	\$ 1,500
3406 Trucking Impact Fee	\$ 14,607	\$ 13,491	\$ 15,000	\$ 15,000	\$ 20,000
3407 ATM Commission	\$ 534	\$ 451	\$ 500	\$ 500	\$ 500
3408 Weed Assessments	\$ (931)	\$ -	\$ -	\$ -	\$ -
3411 Hosting Fee	\$ 234,376	\$ 243,527	\$ 235,000	\$ 260,000	\$ 225,000
3404, 3418-3431/3470 Recreation Fees	\$ 338,974	\$ 783,790	\$ 329,700	\$ 399,000	\$ 410,000
3464 Recreation Salaries Reimbursement	\$ 209,139	\$ -	\$ -	\$ -	\$ -
3433-3435 Industrial Waste/Strong Motion/Runoff Fees	\$ 243,702	\$ 200,008	\$ 201,700	\$ 227,500	\$ 240,000
3451-3452 Planning - Fees	\$ 422,185	\$ 487,866	\$ 535,000	\$ 550,000	\$ 515,000
3453-3459 Miscellaneous Fees (Public Works)	\$ 57,261	\$ 60,710	\$ 63,500	\$ 71,800	\$ 72,500
3460 Sewer User Fees	\$ -	\$ -	\$ 35,000	\$ -	\$ -
3475 Police Towing Admin Fees	\$ 137,274	\$ 205,088	\$ 220,000	\$ 150,000	\$ 175,000
3491 Police Services Bus Lines	\$ 346,033	\$ 354,691	\$ 325,000	\$ 350,000	\$ 300,000
3462/3482/3490 Miscellaneous Fees (Police Department)	\$ 86,410	\$ 100,151	\$ 106,500	\$ 102,500	\$ 105,000
3405, 3432-37/63-91,3783 Other	\$ 106,663	\$ 133,409	\$ 101,200	\$ 159,700	\$ 168,547
3492 Franchise - Admin Fees (AB939)	\$ 191,861	\$ 194,949	\$ 180,000	\$ 205,000	\$ 210,000
TOTAL CURRENT SERVICE CHARGES	\$ 2,491,657	\$ 2,779,848	\$ 2,399,600	\$ 2,557,500	\$ 2,508,047
OTHER REVENUE (009)					
3701 Franchise - Community Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
3770 Sale of Real or Personal Property	\$ 4,990,157	\$ 975,572	\$ 30,000	\$ 35,000	\$ 34,590
3705,3771-3787, 3789 Miscellaneous	\$ 546,741	\$ 293,757	\$ 215,500	\$ 226,000	\$ 230,000
3760, 3791 CIP and Engineering Costs Reimbursed	\$ 524,922	\$ 705,012	\$ 375,000	\$ 600,000	\$ 500,000
3901-3902 Prior Year Adjustments/Stale Checks	\$ (9,260)	\$ -	\$ 10,000	\$ 105,000	\$ 225,000
TOTAL OTHER REVENUE	\$ 6,102,560	\$ 2,024,341	\$ 680,500	\$ 1,016,000	\$ 1,039,590
TOTAL REVENUES	\$ 55,978,732	\$ 52,636,845	\$ 52,378,450	\$ 53,793,640	\$ 55,844,038
CHARGES TO OTHER FUNDS (084)	\$ 1,950,617	\$ 2,272,125	\$ 2,184,796	\$ 2,466,200	\$ 2,667,851
FUNDS TRANSFERRED IN (089)	\$ 4,154,093	\$ 2,311,406	\$ 1,081,477	\$ 2,593,500	\$ 2,743,250
TOTAL GENERAL FUND	\$ 62,083,442	\$ 57,220,376	\$ 55,644,723	\$ 58,853,340	\$ 61,255,139

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2018-2019

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
General	\$ 56,259,840	\$ 2,593,500	\$ 58,853,340	\$ 56,296,591	\$ 2,552,249	\$ 58,848,840
General Fund	56,259,840	2,593,500	58,853,340	56,296,591	2,552,249	58,848,840
General Liability	1,034,040	1,655,660	2,689,700	2,689,700	-	2,689,700
Workers' Compensation	1,142,384	442,176	1,584,560	1,584,560	-	1,584,560
Health Benefits	8,885,842	-	8,885,842	6,688,000	2,197,842	8,885,842
Combined Internal Services Fund	11,062,266	2,097,836	13,160,102	10,962,260	2,197,842	13,160,102
Debt Service - 2006 Series A & B Refunding	-	1,032,567	1,032,567	1,032,567	-	1,032,567
Debt Service - 2014 Taxable Lease Rev Ref Bonds	-	504,346	504,346	504,346	-	504,346
Debt Service - 2007A Refunding Rev Bonds	-	189,275	189,275	189,275	-	189,275
Debt Service - 2017 Lease Financing	-	277,309	277,309	277,309	-	277,309
Combined Debt Service	-	2,003,497	2,003,497	2,003,497	-	2,003,497
Capital Improvements	-	11,010,248	11,010,248	11,010,248	-	11,010,248
GTrans	22,740,115	6,074,473	28,814,588	28,814,588	-	28,814,588
Sewer Fund	2,080,000	-	2,080,000	1,438,809	800,000	2,238,809
Combined Enterprise Funds	24,820,115	6,074,473	30,894,588	30,253,397	800,000	31,053,397
Post Employment Benefits Fund	-	2,352,249	2,352,249	2,352,249	-	2,352,249
Computer & Technology Maint/Replacement	103,600	-	103,600	103,600	-	103,600
Equipment Revolving	-	-	-	525,000	-	525,000
Vehicle Replacement Fund	-	200,000	200,000	-	-	-
Asset Seizure Fund-Non Federal	10,000	-	10,000	-	375,000	375,000
Consolidated Street Lighting District	694,000	-	694,000	630,000	64,000	694,000
Artesia Blvd. Landscape District	21,812	-	21,812	21,812	-	21,812
State Gas Tax	1,587,796	-	1,587,796	220,656	2,100,000	2,320,656
Asset Forfeiture Fund	7,200	-	7,200	-	-	-
OTS DUI Enforcement Awareness Program	100,000	-	100,000	100,000	-	100,000
Supplement Law Enforcement (SLESF)	152,000	-	152,000	152,000	-	152,000
Traffic Safety Fund	100,000	-	100,000	-	100,000	100,000
Bicycle and Pedestrian	41,000	-	41,000	-	41,000	41,000
South Coast AQMD	80,000	-	80,000	76,500	3,500	80,000
Prop C Local Return	1,010,810	-	1,010,810	13,056	1,757,243	1,770,299
Measure R Local Return	4,765,373	-	4,765,373	29,556	4,798,000	4,827,556
Measure R Transit	3,803,652	-	3,803,652	-	3,803,652	3,803,652
Measure M Transit	2,270,821	-	2,270,821	-	2,270,821	2,270,821

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2018-2019

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
GTrans OPEB Trust	125,000	-	125,000	125,000	-	125,000
Prop A Local Return	1,503,486	-	1,503,486	1,503,486	-	1,503,486
Measure M Local Return	838,939	-	838,939	16,500	850,000	866,500
SB 1- Gas Tax	1,038,336	-	1,038,336	24,960	1,268,441	1,293,401
Juvenile Justice & Intervention Program	1,500	-	1,500	26,300	-	26,300
In Lieu Funds	140,000	-	140,000	-	1,016,617	1,016,617
SCAMP	247,157	-	247,157	213,649	-	213,649
SCAMP - Home Delivery	222,576	-	222,576	209,368	-	209,368
Integrated Care Mgmt Demo Project	66,496	-	66,496	66,496	-	66,496
Social Center for Mentally Disabled	34,634	-	34,634	34,634	-	34,634
Senior Citizen Day Care - Trust	95,636	-	95,636	95,636	-	95,636
Family Child Care	2,178,995	-	2,178,995	2,178,995	-	2,178,995
BJA BYRNE Discretionary Grant	21,100	-	21,100	21,100	-	21,100
CDBG Admin	129,455	-	129,455	129,455	-	129,455
CDBG Handyman Fixup Program	285,000	-	285,000	285,000	-	285,000
CDBG Health and Safety Code Enforcement	161,732	-	161,732	161,732	-	161,732
CDBG Youth and Family Services Bureau	81,748	-	81,748	81,748	-	81,748
CDBG Senior Citizen Day Care Center	8,252	-	8,252	8,252	-	8,252
Combined Special Revenue Funds	21,928,106	2,552,249	24,480,355	9,406,740	18,448,274	27,855,014
TOTAL ALL FUNDS	\$ 114,070,327	\$ 26,331,803	\$ 140,402,130	\$ 119,932,733	\$ 23,998,365	\$ 143,931,098

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2019-2020

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
General	\$ 58,511,889	\$ 2,743,250	\$ 61,255,139	\$ 56,674,115	\$ 4,576,024	\$ 61,250,139
General Fund	58,511,889	2,743,250	61,255,139	56,674,115	4,576,024	61,250,139
General Liability	1,101,540	1,732,660	2,834,200	2,834,200	-	2,834,200
Workers' Compensation	1,142,384	445,436	1,587,820	1,587,820	-	1,587,820
Health Benefits	8,966,096	-	8,966,096	6,688,000	2,278,096	8,966,096
Computer & Technology Maint/Replacement	103,600	-	103,600	103,600	-	103,600
Combined Internal Services Fund	11,313,620	2,178,096	13,491,716	11,213,620	2,278,096	13,491,716
Debt Service - 2006 Series A & B Refunding	-	1,030,348	1,030,348	1,030,347	-	1,030,347
Debt Service - 2014 Taxable Lease Rev Ref Bonds	-	507,174	507,174	507,174	-	507,174
Debt Service - 2007A Refunding Rev Bonds	-	189,275	189,275	189,275	-	189,275
Debt Service - 2017 Lease Financing	-	296,979	296,979	296,979	-	296,979
Combined Debt Service	-	2,023,776	2,023,776	2,023,775	-	2,023,775
Capital Improvements	-	5,991,000	5,991,000	5,991,000	-	5,991,000
GTrans	27,874,882	6,144,225	34,019,107	34,019,107	-	34,019,107
Sewer Fund	2,310,000	-	2,310,000	1,507,765	1,250,000	2,757,765
Combined Enterprise Funds	30,184,882	6,144,225	36,329,107	35,526,872	1,250,000	36,776,872
Post Employment Benefits Fund	-	2,352,249	2,352,249	2,352,249	-	2,352,249
Police Department Grants	-	-	-	525,000	-	525,000
Vehicle Replacement Fund	-	200,000	200,000	-	-	-
Asset Seizure Fund-Non Federal	10,000	-	10,000	-	375,000	375,000
Consolidated Street Lighting District	699,000	-	699,000	635,000	64,000	699,000
Artesia Blvd. Landscape District	21,862	-	21,862	21,862	-	21,862
State Gas Tax	1,597,796	-	1,597,796	230,262	2,100,000	2,330,262
Asset Forfeiture Fund	7,200	-	7,200	-	-	-
OTS DUI Enforcement Awareness Program	75,000	-	75,000	75,000	-	75,000
Supplement Law Enforcement (SLESF)	162,500	-	162,500	162,500	-	162,500
Traffic Safety Fund	100,000	-	100,000	-	100,000	100,000
Surface Trans Program Local Hazmat Grant	500,000	-	500,000	-	500,000	500,000
Bicycle and Pedestrian	41,000	-	41,000	-	41,000	41,000
South Coast AQMD	81,500	-	81,500	78,000	3,500	81,500
Prop C Local Return	1,015,810	-	1,015,810	13,637	1,300,000	1,313,637

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2019-2020

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
Measure R Local Return	742,873	-	742,873	31,712	725,000	756,712
Measure R Transit	3,983,653	-	3,983,653	-	3,833,428	3,833,428
Measure M Transit	2,310,797	-	2,310,797	-	2,310,797	2,310,797
GTrans OPEB Trust	125,000	-	125,000	125,000	-	125,000
Prop A Local Return	1,052,440	-	1,052,440	1,052,440	-	1,052,440
Measure M Local Return	838,939	-	838,939	18,050	850,000	868,050
SB 1- Gas Tax	1,043,336	-	1,043,336	26,985	175,000	201,985
Juvenile Justice & Intervention Program	1,500	-	1,500	26,300	-	26,300
In Lieu Funds	70,000	-	70,000	-	600,000	600,000
SCAMP	247,157	-	247,157	219,088	-	219,088
SCAMP - Home Delivery	222,576	-	222,576	214,959	-	214,959
Integrated Care Mgmt Demo Project	69,457	-	69,457	69,457	-	69,457
Social Center for Mentally Disabled	35,709	-	35,709	35,709	-	35,709
Senior Citizen Day Care - Trust	99,852	-	99,852	99,852	-	99,852
Family Child Care	2,178,995	-	2,178,995	2,178,995	-	2,178,995
BJA BYRNE Discretionary Grant	21,100	-	21,100	21,100	-	21,100
CDBG Admin	129,455	-	129,455	129,455	-	129,455
CDBG Handyman Fixup Program	285,000	-	285,000	285,000	-	285,000
CDBG Health and Safety Code Enforcement	161,732	-	161,732	161,732	-	161,732
CDBG Youth and Family Services Bureau	83,297	-	83,297	83,297	-	83,297
CDBG Senior Citizen Day Care Center	6,703	-	6,703	6,703	-	6,703
Combined Special Revenue Funds	18,021,239	2,552,249	20,573,488	8,879,344	12,977,725	21,857,069
TOTAL ALL FUNDS	\$ 118,031,630	\$ 21,632,596	\$ 139,664,226	\$ 120,308,726	\$ 21,081,845	\$ 141,390,571

SUMMARY OF REVENUES AND EXPENDITURES FISCAL YEAR 2018-2019 ADOPTED BUDGET - ALL FUNDS

Fund Description	Revenues	Expenditures	Delta
General Fund	\$58,853,340	\$58,848,840	\$4,500
Combined Internal Services	\$13,160,102	\$13,160,102	\$0
Combined Debt Service	\$2,003,497	\$2,003,497	\$0
Capital Improvement (CIP)	11,010,248	11,010,248	\$0
Combined Enterprise Funds - Transportation and Sewer	\$30,894,588	\$31,053,397	(\$158,809)
Special Revenue Funds	\$24,480,355	\$27,855,014	(\$3,374,659)
Total All Funds - not including beginning fund balance	\$140,402,130	\$143,931,098	(\$3,528,968)

A "structurally balanced budget" projects revenues to exceed expenditure appropriations within the term of the budget. The City's fiscal year (term) is from July 1 - June 30 so expenditure appropriations must be made within revenue projections. The variance between revenue and expenditures is referred to as the "delta" (^) and may be positive, reflecting a structurally balanced budget, or negative, indicating a structural imbalance. A structural imbalance is normally the result of the revenue being received in a prior fiscal year. When a positive delta exists at the end of a fiscal year, revenues may be appropriated to expend in the next fiscal year or may be set aside as a reserve to be used for an emergency or one-time opportunities. Fund balance reserves are not intended to offset normal operating cost or to balance an unstructured budget. The General Fund is the only fund that is totally discretionary and therefore must balance a negative delta in any fund; conversely other funds may not be used to balance a negative delta in the General Fund.

**SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2019-2020 ADOPTED BUDGET - ALL FUNDS**

Fund Description	Revenues	Expenditures	Delta
General Fund	\$61,255,139	\$61,250,139	\$5,000
Combined Internal Services	\$13,388,116	\$13,388,116	\$0
Combined Debt Service	\$2,023,776	\$2,023,776	\$0
Capital Improvement (CIP)	5,991,000	5,991,000	\$0
Combined Enterprise Funds - Transportation and Sewer	\$36,329,107	\$36,776,872	(\$447,765)
Special Revenue Funds	\$20,677,088	\$21,960,669	(\$1,283,581)
Total All Funds - not including beginning fund balance	\$139,664,226	\$141,390,572	(\$1,726,346)

A "structurally balanced budget" projects revenues to exceed expenditure appropriations within the term of the budget. The City's fiscal year (term) is from July 1 - June 30 so expenditure appropriations must be made within revenue projections. The variance between revenue and expenditures is referred to as the "delta" (^) and may be positive, reflecting a structurally balanced budget, or negative, indicating a structural imbalance. A structural imbalance is normally the result of the revenue being received in a prior fiscal year. When a positive delta exists at the end of a fiscal year, revenues may be appropriated to expend in the next fiscal year or may be set aside as a reserve to be used for an emergency or one-time opportunities. Fund balance reserves are not intended to offset normal operating cost or to balance an unstructured budget. The General Fund is the only fund that is totally discretionary and therefore must balance a negative delta in any fund; conversely other funds may not be used to balance a negative delta in the General Fund.



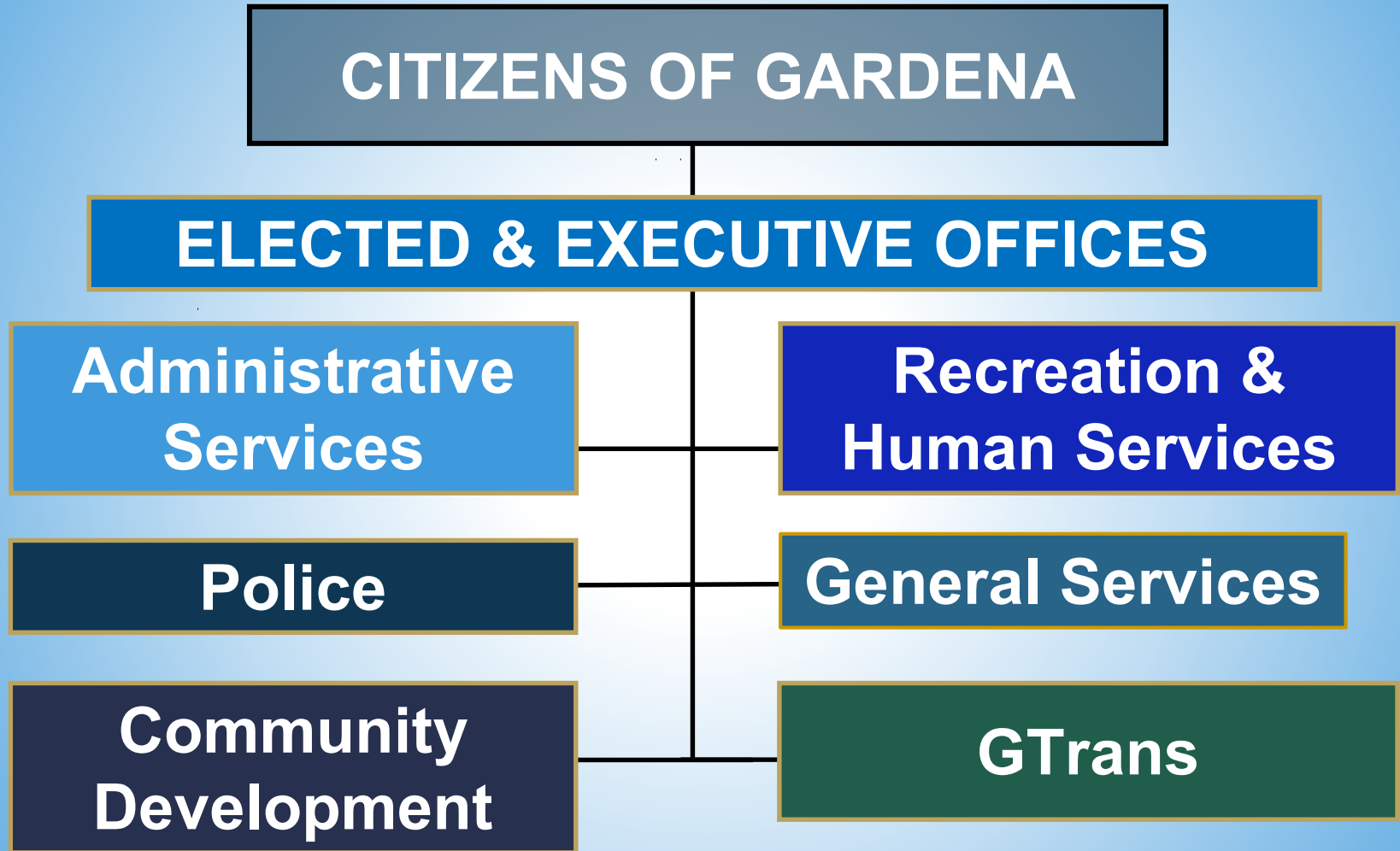
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DEPARTMENT BUDGETS

ADOPTED FY18/19 & FY19/20

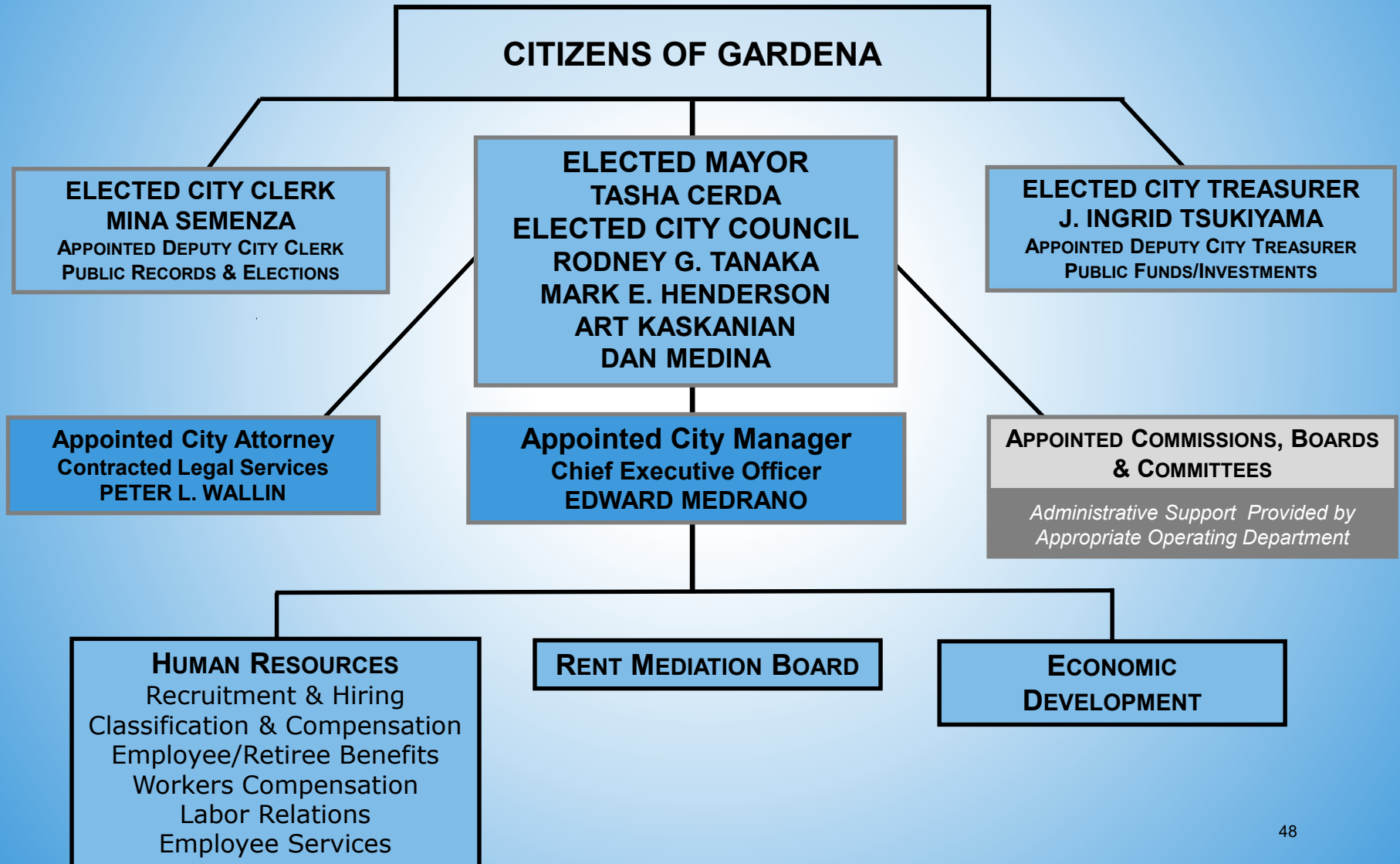
OPERATIONAL DEPARTMENTS





ELECTED & EXECUTIVE OFFICES

ELECTED & EXECUTIVE OFFICES

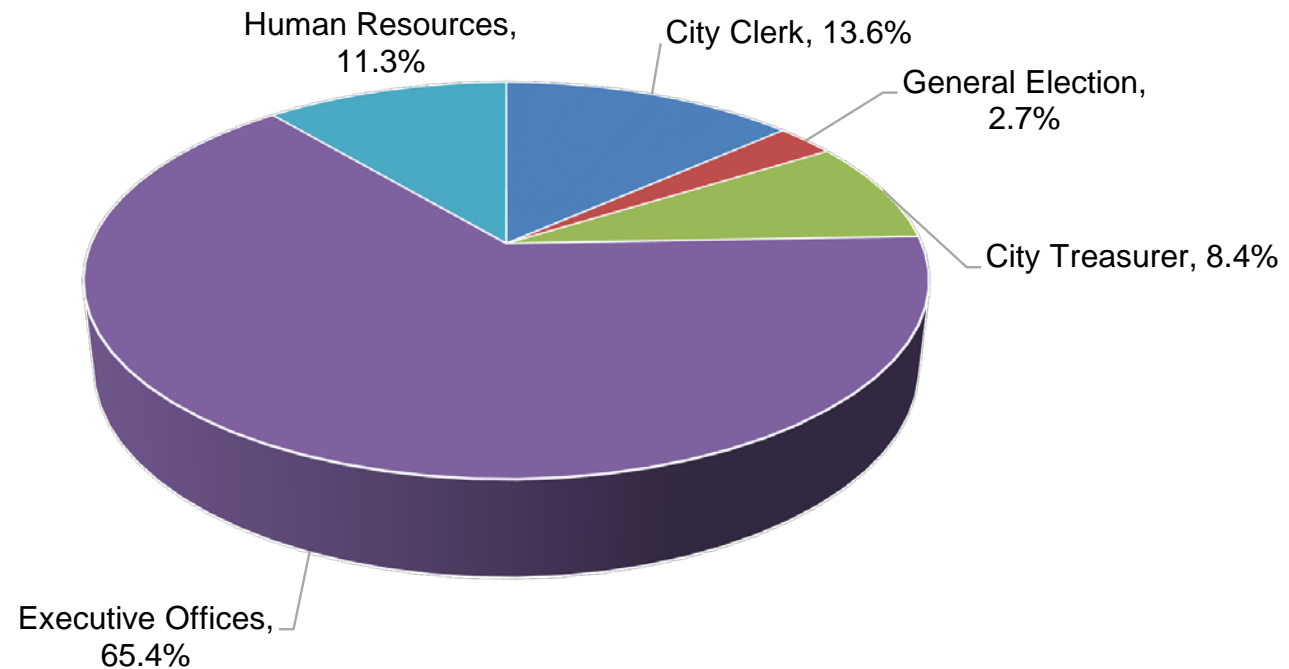


ELECTED & EXECUTIVE OFFICES

Staffing Plan

<u>MAYOR & CITY COUNCIL OFFICE</u>	FY18/19	FY 19/20
Elected Mayor	-	-
Elected Councilperson	-	-
Executive Office Assistant	1.00	1.00
<i>Total Mayor/Council Office</i>	<i>1.00</i>	<i>1.00</i>
<u>CITY CLERK'S OFFICE</u>		
Elected City Clerk	-	-
Appointed Deputy City Clerk	1.00	1.00
Customer Service Clerk II	1.00	1.00
Customer Service Clerk I	1.00	1.00
<i>Total City Clerk's Office</i>	<i>3.00</i>	<i>3.00</i>
<u>CITY TREASURER'S OFFICE</u>		
Elected City Treasurer	-	-
Appointed Deputy City Treasurer	1.00	1.00
Account Clerk	0.54	0.54
<i>Total City Treasurer's Office</i>	<i>1.54</i>	<i>1.54</i>
<u>CITY MANAGER'S OFFICE</u>		
<u>City Manager's Office</u>		
City Manager (Appointed by City Council)	1.00	1.00
Senior Administrative Analyst	1.00	1.00
Administrative Management Analyst I	0.30	0.30
Economic Development Manager	1.00	1.00
Administrative Aide	1.00	1.00
Clerk Typist (Lobby Receptionist)	1.00	1.00
Rent Mediation Board Members (16)	-	-
<i>Total City Manager's Office</i>	<i>5.30</i>	<i>5.30</i>
<u>Human Resources</u>		
* Human Resources Manager	0.25	0.25
Human Resources Technician	1.00	1.00
<i>Total Human Resources</i>	<i>1.25</i>	<i>1.25</i>
* Positions funded in part by special revenue sources (grants/enterprise) Staffing as of June 25, 2018		
TOTAL ELECTED & EXECUTIVE OFFICES	12.09	12.09

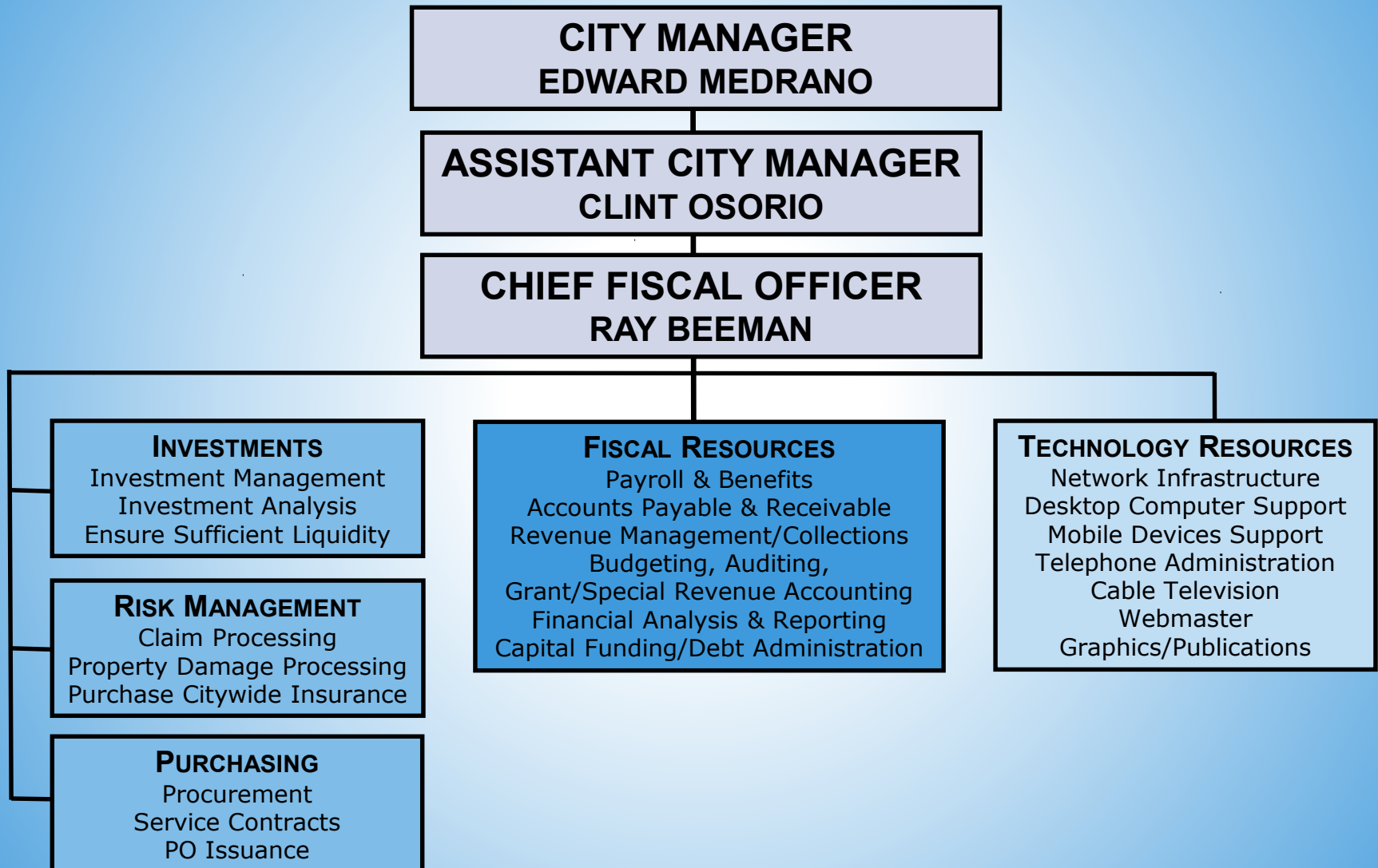
Elected and Executive Offices	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
City Clerk	278,497	312,381	339,244	355,074
General Election	51,952	-	-	69,155
City Treasurer	242,037	213,792	208,553	219,724
Executive Offices	1,015,160	1,116,159	1,592,497	1,739,265
Human Resources	320,082	376,144	207,326	366,103
Total Elected and Executive Offices	1,907,728	2,018,476	2,347,620	2,749,321





ADMINISTRATIVE SERVICES

ADMINISTRATIVE SERVICES

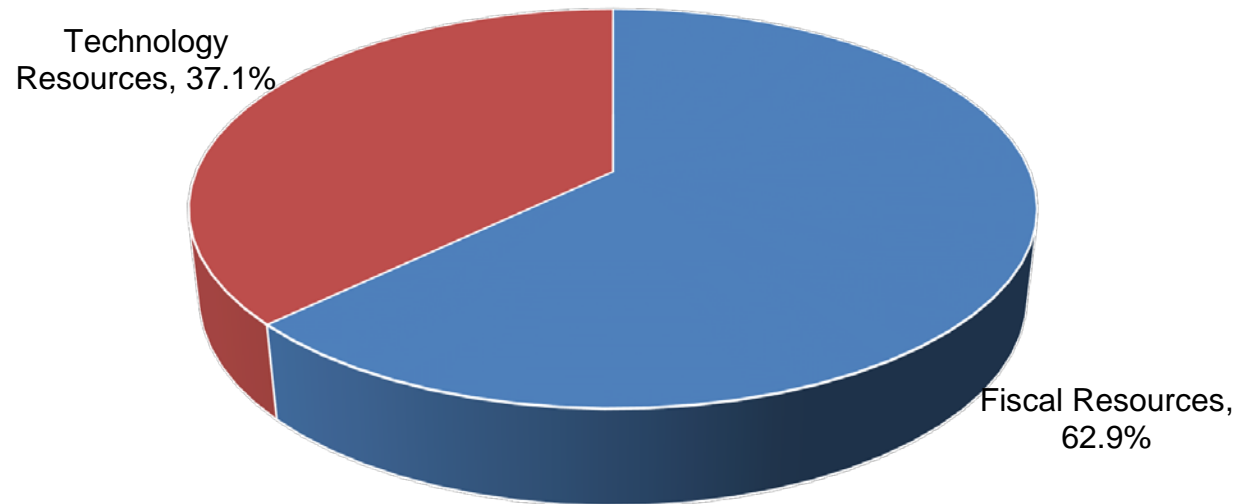


ADMINISTRATIVE SERVICES

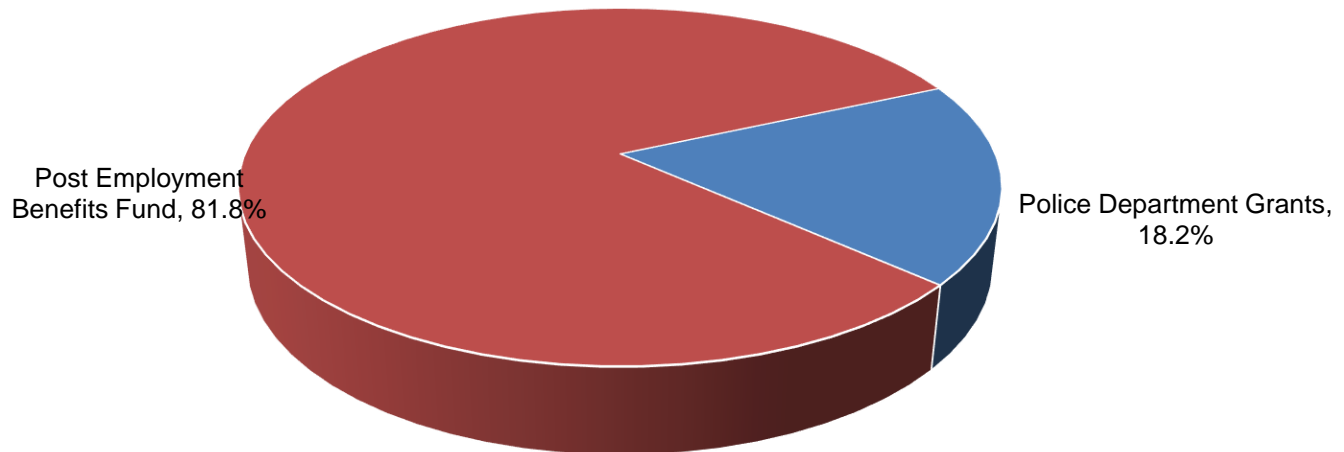
Staffing Plan

ADMINISTRATIVE SERVICES	FY18/19	FY 19/20
<u>Fiscal Resources</u>		
* Administrative Services Director	1.00	1.00
* Accounting/Finance Manager	1.00	1.00
Senior Accountant (vacant)	1.00	1.00
* Senior Accountant Grants	0.10	0.10
* Administrative Analyst II	1.00	1.00
* Administrative Analyst I	1.00	1.00
* Junior Accountant	3.00	3.00
* Payroll/Benefits Technician	1.00	1.00
* Payroll/Personnel Technician	1.00	1.00
Account Clerk	0.46	0.46
<i>Total Fiscal Resources</i>	10.56	10.56
<u>Technology Resources</u>		
Technology Manager (vacant)	1.00	0.00
Information Technology Coordinator I (1 vacant)	3.00	3.00
Graphics Technician	1.00	1.00
* Intermediate Clerk Typist	1.00	1.00
<i>Total Technology Resources</i>	6.00	5.00
* Positions funded in part by special revenue sources (grants/enterprise) Staffing as of June 25th 2018		
TOTAL ADMINISTRATIVE SERVICES	16.56	15.56

Administrative Services	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
Fiscal Resources	1,049,030	1,228,343	1,308,467	1,392,894
Technology Resources	661,345	847,903	855,827	740,756
Total Administrative Services	1,710,375	2,076,246	2,164,294	2,133,650



Special Revenue Funds Administrative Services	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
Police Department Grants	474,405	-	525,000	525,000
Post Employment Benefits Fund	2,128,130	2,187,840	2,352,249	2,352,249
Vehicle Replacement Fund	-	-	-	-
Total Administrative Services Special Revenue Funds	2,602,535	2,187,840	2,877,249	2,877,249



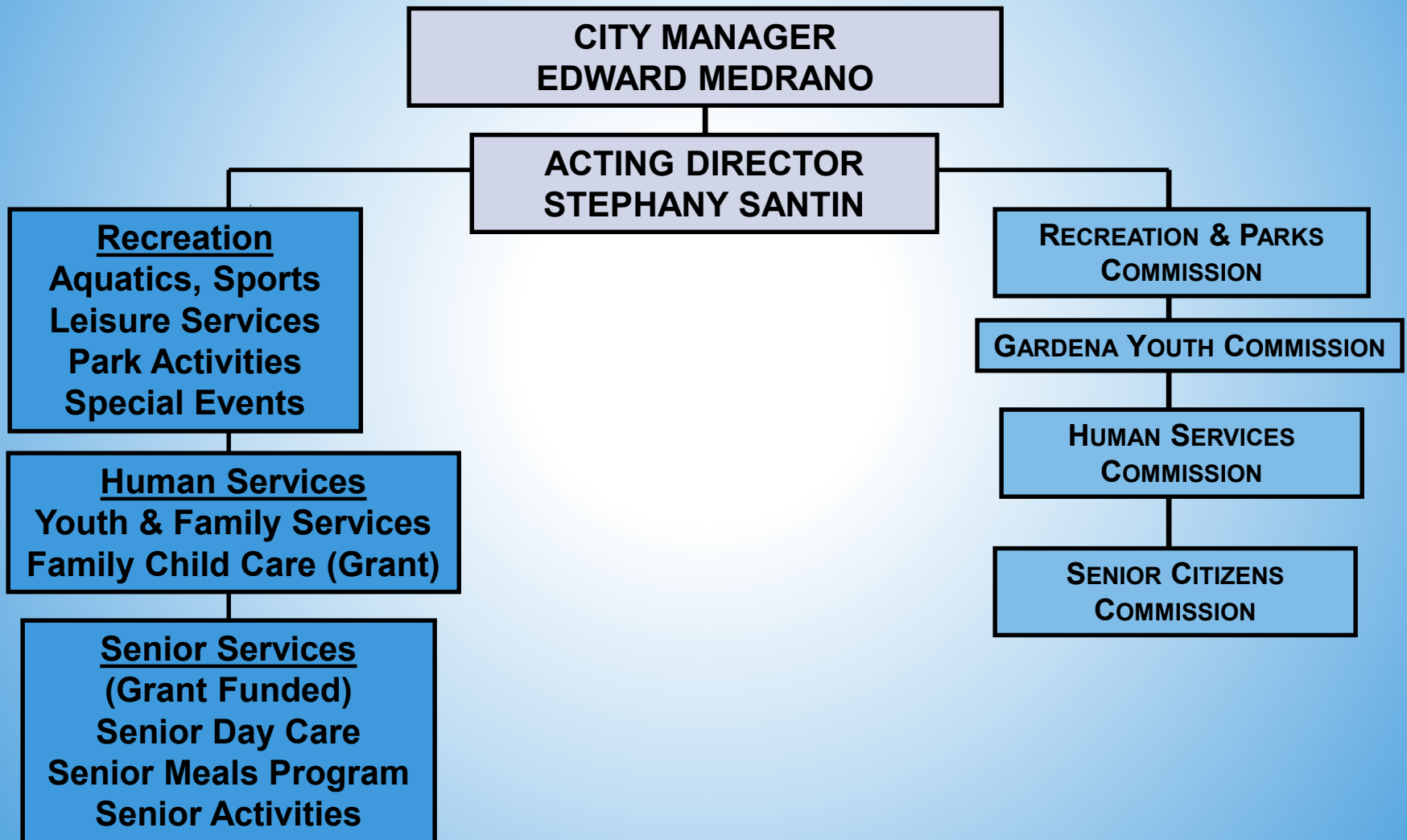


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RECREATION & HUMAN SERVICES

RECREATION & HUMAN SERVICES



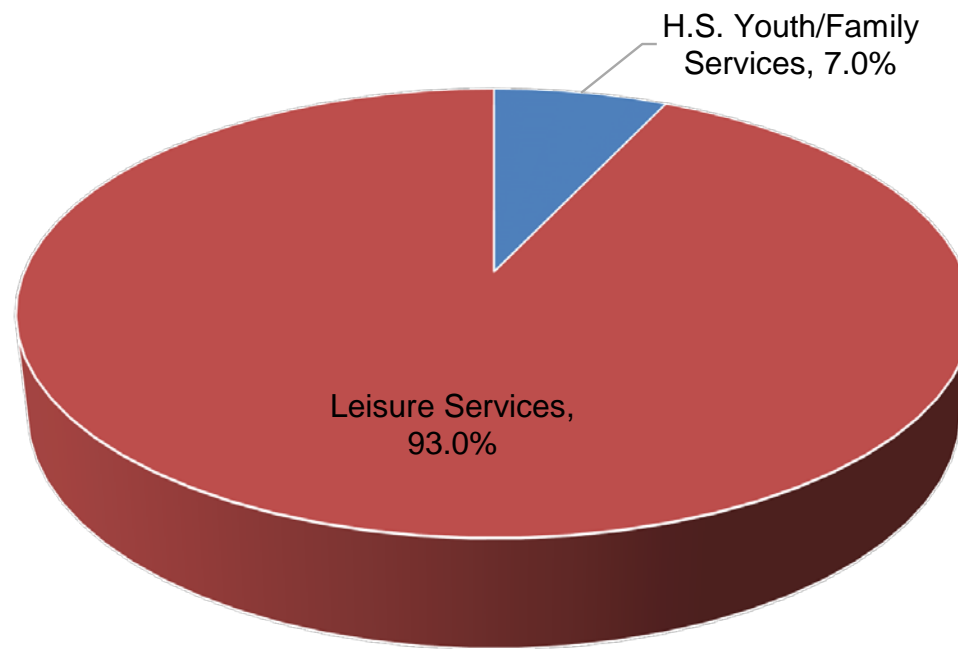
RECREATION & HUMANS SERVICES

Staffing Plan - * All Funds

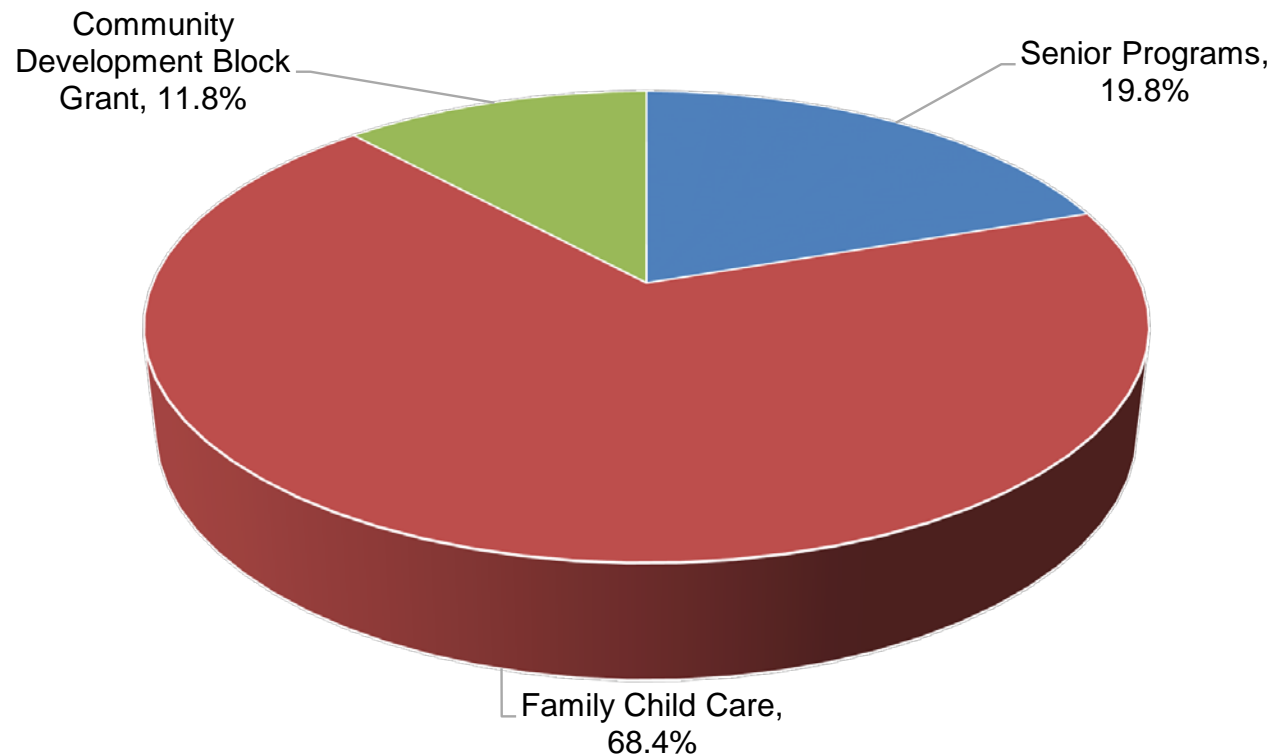
<u>Recreation</u>	FY18/19	FY 19/20
Director of Recreation & Human Services	1.00	1.00
* Rec Program Administrator (vacant)	2.00	2.00
* Administrative Analyst I	1.00	1.00
Administrative Analyst II	1.00	1.00
Recreation Services Manager	1.00	1.00
Recreation Supervisor	2.00	2.00
* Community Services Counselor	1.00	1.00
Community Center Coordinator	1.00	1.00
Recreation Coordinator (1 vacant)	4.00	4.00
Senior Clerk Typist	2.00	2.00
Recreation Leader III	0.65	0.65
Lifeguard/Instructor	0.55	0.55
* Recreation Leader II	3.23	3.23
Recreation Leader I	15.81	15.81
Recreation Commissioners (5)	-	-
Senior Citizens Commissioners (5)	-	-
Human Services Commissioners (5)	-	-
Gardena Youth Commissioners (10)	-	-
Rent Mediation Board Members (15)	-	-
Total Recreation	36.24	36.24
Staffing as of June 25, 2018		
* Positions funded in part by special revenue sources (grants)		

<u>Human Services</u>	FY18/19	FY 19/20
* Family Child Care Manager	1.00	1.00
* Family Care Program Coordinator	0.23	0.23
* Family Child Care Program Assistant III	1.00	1.00
* Family Child Care Education Assistant III	1.00	1.00
* Family Child Care Education Assistant II	2.06	2.06
* Family Child Care Program Assistant II	1.00	1.00
* Family Child Care Program Assistant I	0.56	0.56
* Community Aide I	0.25	0.25
* Certified Nursing Assistant	1.00	1.00
* Nutrition Services Coordinator	2.00	2.00
* Community Aide III	0.35	0.35
* Recreation Therapist	0.54	0.54
* Community Aide II	0.77	0.77
* Recreation Leader II	0.86	0.86
* Recreation Leader I	0.50	0.50
* Assistant Site Manager III	0.48	0.48
* Community Aide I	0.74	0.74
* Peer Advocate Counselor II	1.07	1.07
* Geriatric Aide	0.75	0.75
* Assistant Site Manager I	0.54	0.54
Total Human Services	16.70	16.70
TOTAL Recreation & Human Services	52.94	52.94

Recreation and Human Services	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
H.S. Youth/Family Services	281,185	301,723	176,247	181,543
Leisure Services	2,003,663	2,129,160	2,318,907	2,418,017
Total Recreation and Human Services	2,284,848	2,430,883	2,495,154	2,599,560



Special Revenue Funds Recreation & Human Services	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
Senior Programs	653,844	599,733	619,783	639,065
Family Child Care	1,875,685	1,793,096	2,178,995	2,178,995
Community Development Block Grant	328,449	307,467	375,000	375,000
Total Recreation and Human Services Special Revenue Funds	2,857,978	2,700,296	3,173,778	3,193,060



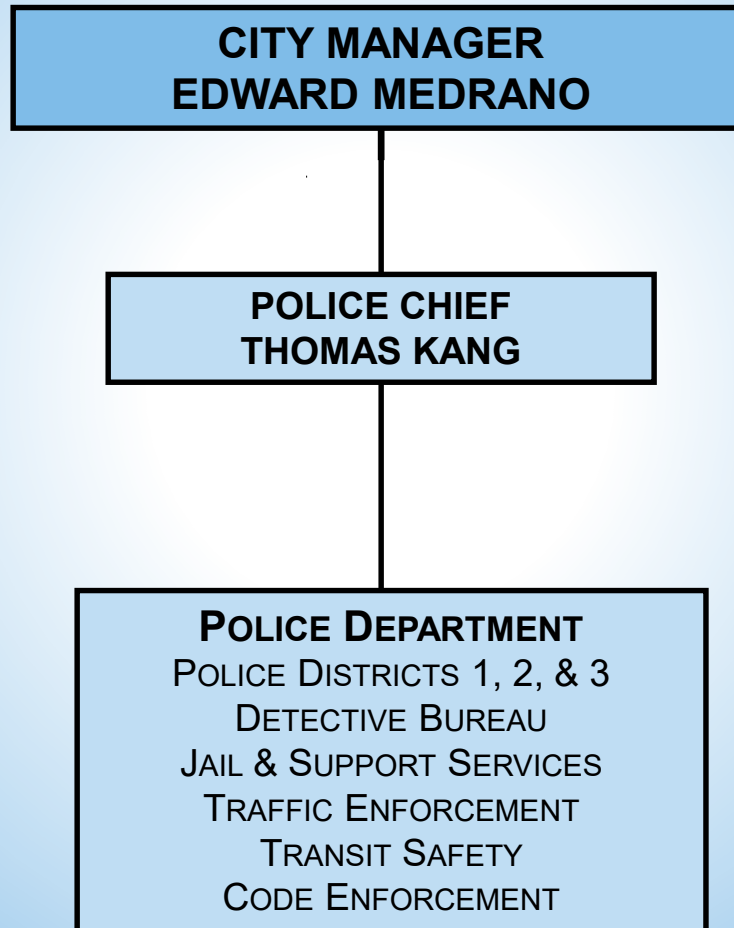


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POLICE

POLICE

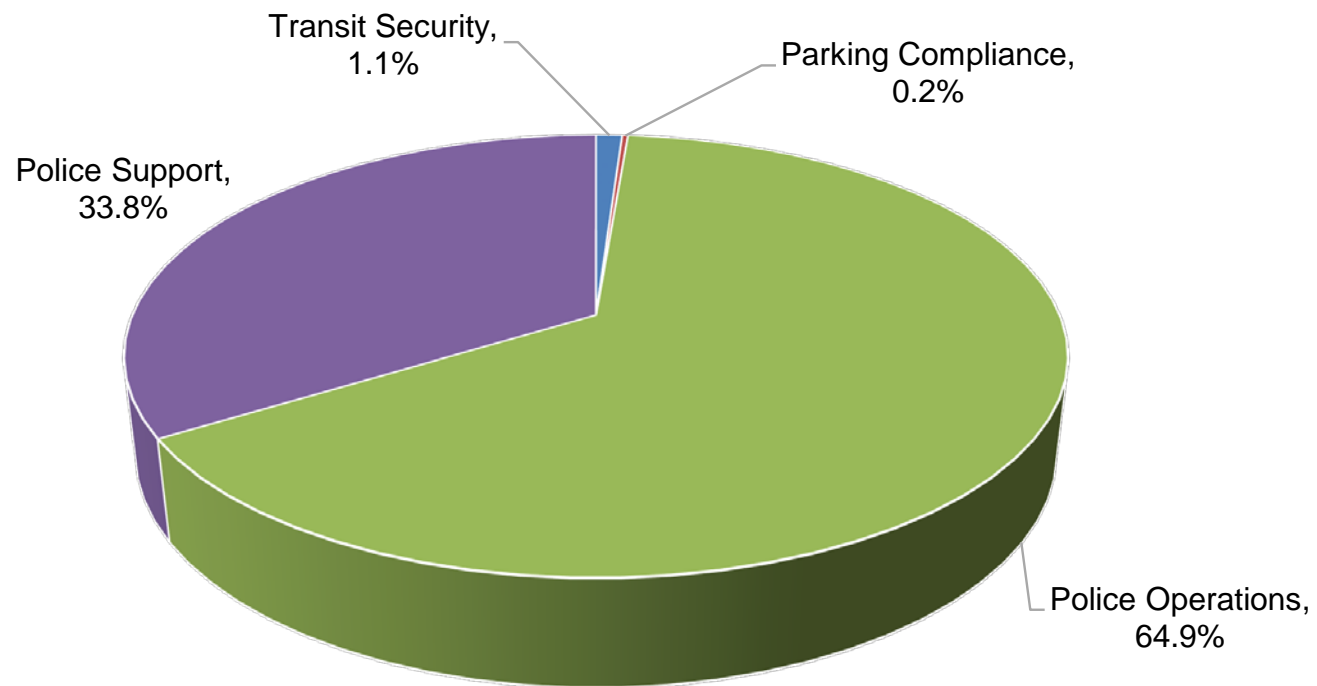


POLICE

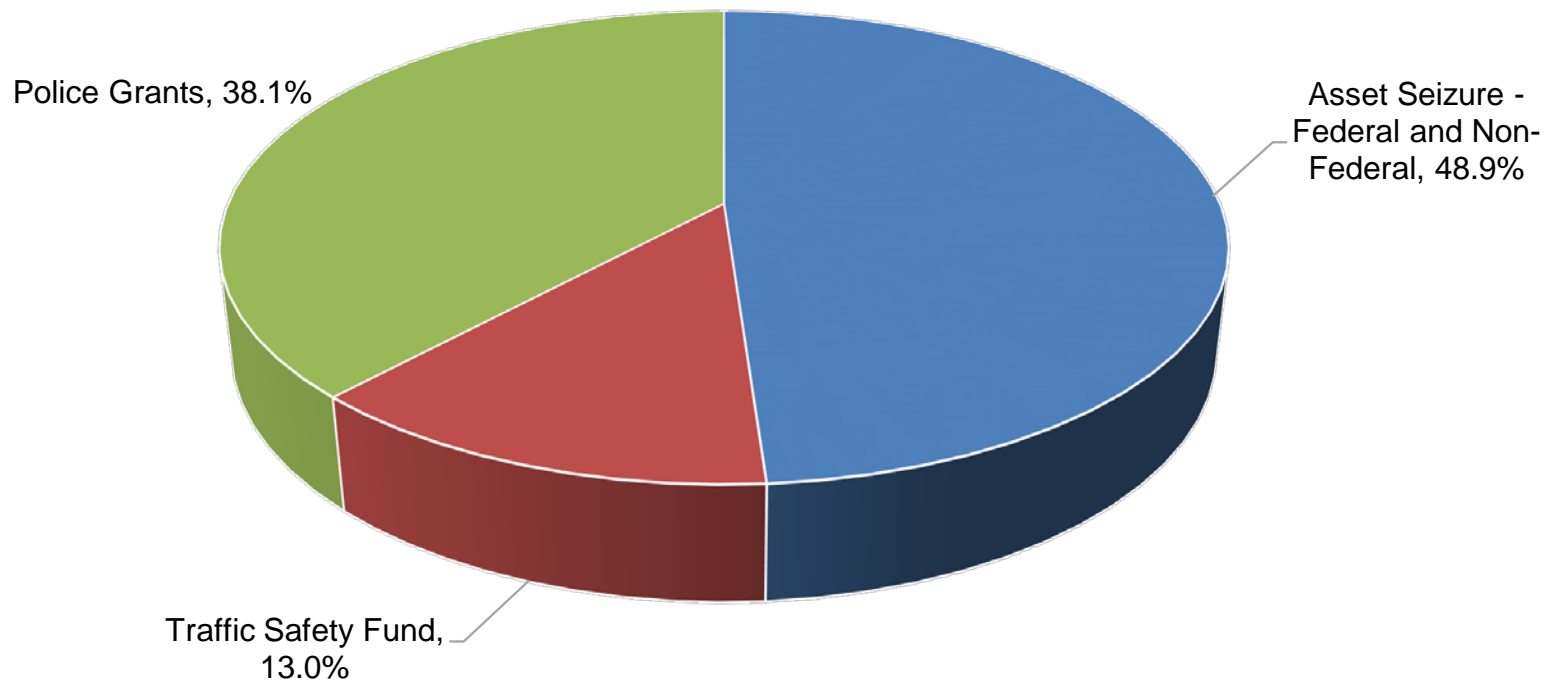
Staffing Plan - * All Funds

<u>Sworn Staffing</u>	FY18/19	FY 19/20
Police Chief	1.00	1.00
Police Captain	2.00	2.00
Police Lieutenant	6.00	6.00
Police Sergeant	13.00	13.00
Police Officer (2 vacant 18/19, 1 vacant 19/20)	73.00	72.00
Total Sworn	95.00	94.00
<u>Non-Sworn Police Department</u>		
Administrative Management Analyst I	0.30	0.30
Administrative Analyst III	1.00	1.00
Forensic Technician	1.00	1.00
* Code Enforcement	2.00	2.00
Admin Support Services Supervisor	1.00	1.00
Administrative Aide	1.00	1.00
Police Service Officer	9.00	9.00
Police Records Technician II	6.00	6.00
Police Records Technician I	2.00	2.00
Police Service Technician	2.00	2.00
* Public Safety Officer (Transit Security)	1.00	1.00
* Police Assistant (6 budgeted positions, vacant)	18.61	18.61
Total Non-Sworn	44.91	44.91
<i>Positions funded in part by special revenues (grants/enterprise)</i>		
* Staffing as of June 25, 2018		
TOTAL POLICE & COMMUNITY SAFETY	139.91	138.91

Police Department	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
Transit Security	306,029	504,155	291,599	306,940
Parking Compliance	52,256	146,100	66,100	66,100
Police Operations	15,984,130	17,235,538	17,988,628	18,389,027
Police Support	9,258,712	7,408,437	9,253,534	9,657,337
Total Police Services	25,601,126	25,294,230	27,599,861	28,419,404



Special Revenue Funds Police Department	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
Asset Seizure - Federal and Non-Federal	396,264	538,500	375,000	375,000
Traffic Safety Fund	125,000	125,000	100,000	100,000
Police Grants	337,765	713,388	299,400	284,900
Total Police Special Revenue Funds	859,029	1,376,888	774,400	759,900



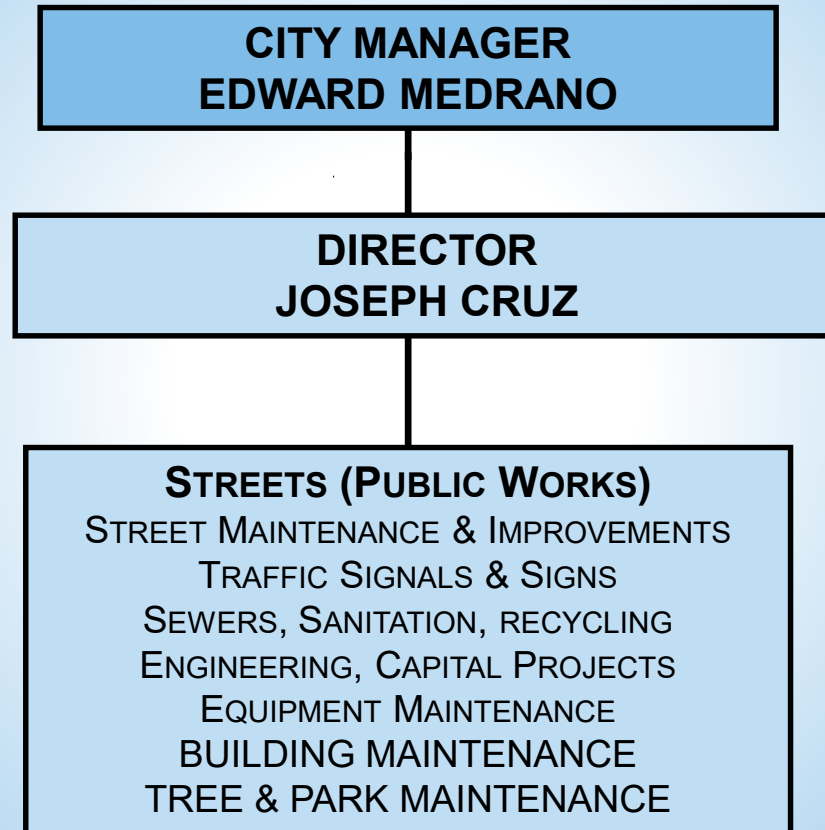


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GENERAL SERVICES

GENERAL SERVICES



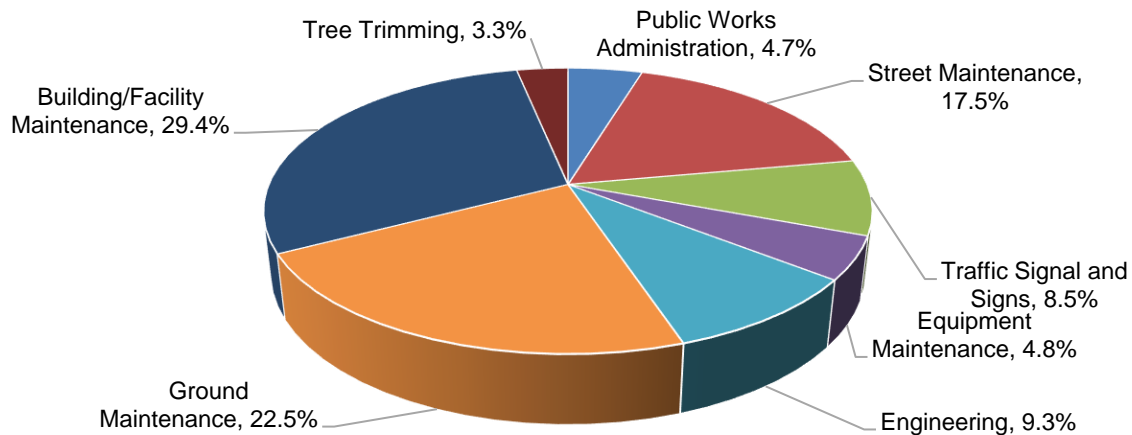
GENERAL SERVICES

Staffing Plan - * All Funds

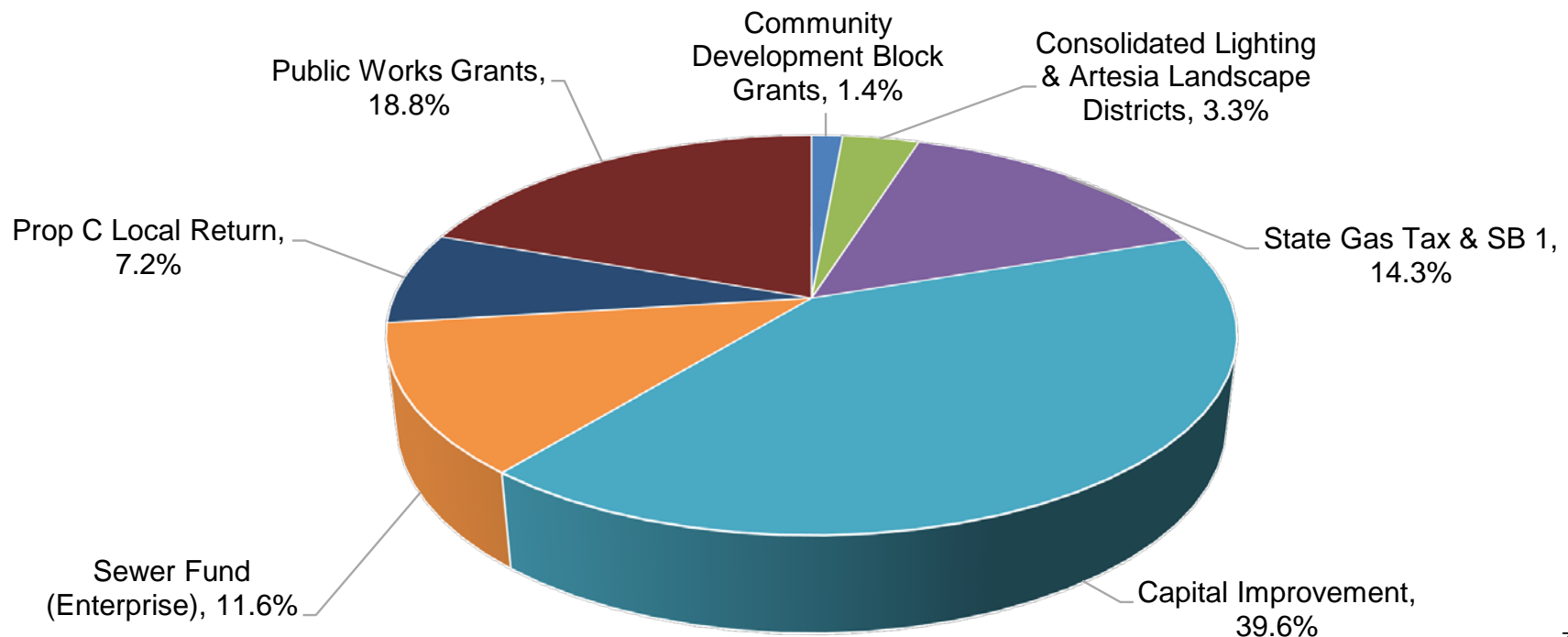
GENERAL SERVICES	FY18/19	FY 19/20
<u>Parks</u>		
Park Superintendent	1.00	1.00
Park Maintenance Lead	2.00	2.00
Tree Trimmer II	2.00	2.00
Park Maintenance Worker II	3.00	3.00
* Park Maintenance Worker I	6.93	6.93
Total Parks	14.93	14.93
<u>Facilities</u>		
Custodian Lead	1.00	1.00
Maintenance Painter	1.00	1.00
Sr. Maintenance Worker	1.00	1.00
Building Maintenance Lead	1.00	1.00
Custodian II	9.00	9.00
Custodian I	1.69	1.69
Total Facilities	14.69	14.69
<u>Handy-Worker Program (CDBG)</u>		
* Public Works Coordinator	1.00	1.00
* Home Improvement Leadperson	1.00	1.00
* Home Improvement Maintenance Helper	1.00	1.00
Total Handy-Worker Program (CDBG)	3.00	3.00
Staffing as of June 25, 2018		
* <i>Positions funded in part by special revenue sources (grants)</i>		

<u>Streets & Engineering</u>	FY18/19	FY 19/20
* General Services Director	1.00	1.00
* Administrative Management Analyst II (vacant)	1.00	1.00
Administrative Analyst I	1.00	1.00
* Principal Civil Engineer (vacant)	1.00	1.00
* Street Maintenance Superintendent	1.00	1.00
Associate Engineer	2.00	2.00
Electrical/Signal Technician II	1.00	1.00
* Public Work Lead	2.00	2.00
Electrical/Signal Technician I	1.00	1.00
Engineering Technician	1.00	1.00
* Equipment Mechanic (1 vacant)	2.00	2.00
Heavy Equipment Operator	2.00	2.00
Street Traffic Painter	1.00	1.00
* Street Sweeper Operator	2.00	2.00
* Sewer Maintenance Worker	3.00	3.00
Cement Finisher	1.00	1.00
Secretary	1.00	1.00
Engineering Aide	1.00	1.00
* Street Maintenance Workers	3.55	3.55
Graffiti Technician	1.00	1.00
* Right-of-Way Worker	3.20	3.20
Clerk Typist	0.68	0.68
Total Streets & Engineering	33.43	33.43
TOTAL GENERAL SERVICES	66.05	32.62

General Services	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
Public Works Administration	273,258	304,837	336,906	345,082
Street Maintenance	1,102,251	1,215,710	1,239,064	1,288,945
Traffic Signal and Signs	583,107	463,740	608,314	624,695
Equipment Maintenance	387,090	409,466	344,877	356,974
Engineering	696,665	599,312	658,209	690,624
Ground Maintenance	1,552,202	1,403,574	1,551,344	1,710,335
Building/Facility Maintenance	1,791,711	2,179,601	2,077,768	2,175,127
Tree Trimming	336,702	346,211	228,781	242,074
Total General Services	6,722,986	6,922,451	7,045,263	7,433,856



Special Revenue Funds General Services	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
Community Development Block Grants	418,433	391,715	291,187	291,187
Economic Development Grants	379,348	-	1,016,617	600,000
Consolidated Lighting & Artesia Landscape Districts	583,023	692,661	715,812	720,862
State Gas Tax & SB 1	2,734,660	2,361,217	3,614,057	2,532,247
Capital Improvement	2,684,595	2,990,000	11,010,248	5,991,000
Sewer Fund (Enterprise)	1,770,201	1,015,449	2,238,809	2,757,765
Prop C Local Return	510,513	809,270	1,770,299	1,313,637
Public Works Grants	958,257	849,770	5,815,056	2,247,262
Total General Services Special Revenue Funds	10,039,029	9,110,082	26,472,085	16,453,960



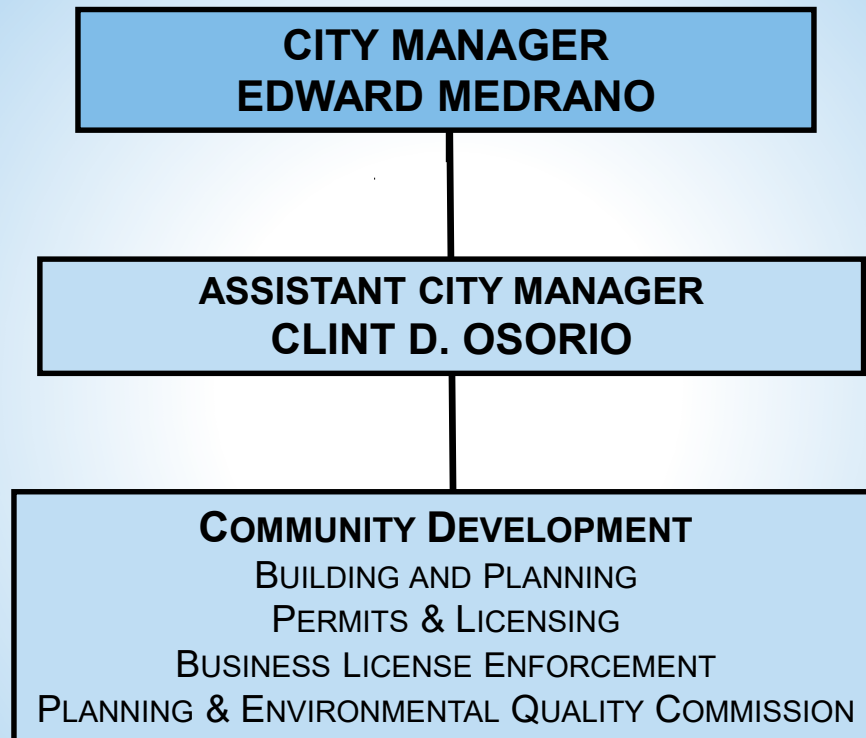


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COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

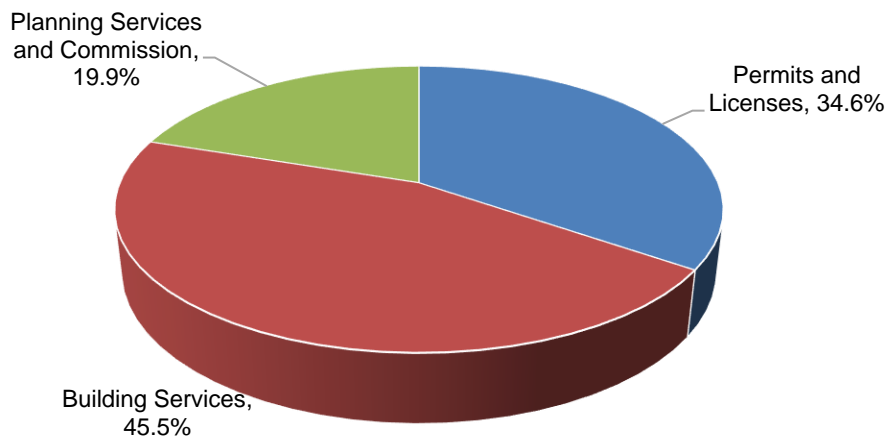


COMMUNITY DEVELOPMENT

Staffing Plan - * All Funds

GENERAL SERVICES	FY18/19	FY 19/20
<u>Community Development</u>		
Administrative Services Manager	1.00	1.00
* Administrative Aide	1.00	1.00
General Building Inspector	2.00	2.00
Permit/Licensing Technician I	4.00	4.00
Permit/Licensing Technician II	1.00	1.00
Planning Assistant (1 vacant)	2.00	2.00
Planning Commissioner (5)	-	-
Senior Clerk Typist	1.00	1.00
Senior Planner (vacant)	1.00	1.00
<i>Total Community Development</i>	13.00	13.00
* <i>Positions funded in part by special revenues (grants/enterprise)</i>		
<i>Staffing as of June 25, 2018</i>		

Community Development	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
Permits and Licenses	388,369	335,129	531,631	570,056
Building Services	770,565	859,631	696,060	754,670
Planning Services and Commission	365,427	379,580	303,701	331,953
Total Community Development	1,524,360	1,574,340	1,531,392	1,656,679



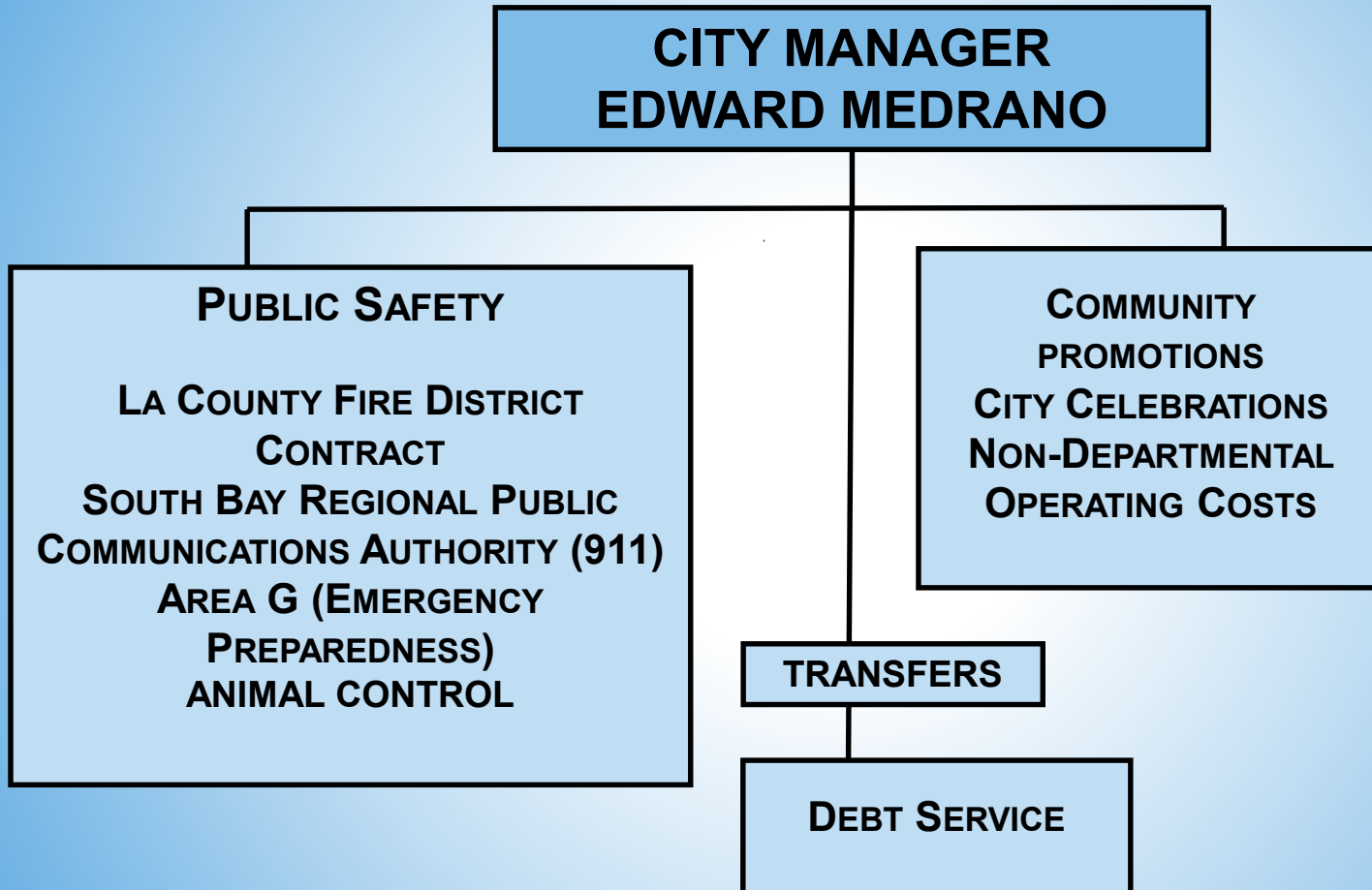


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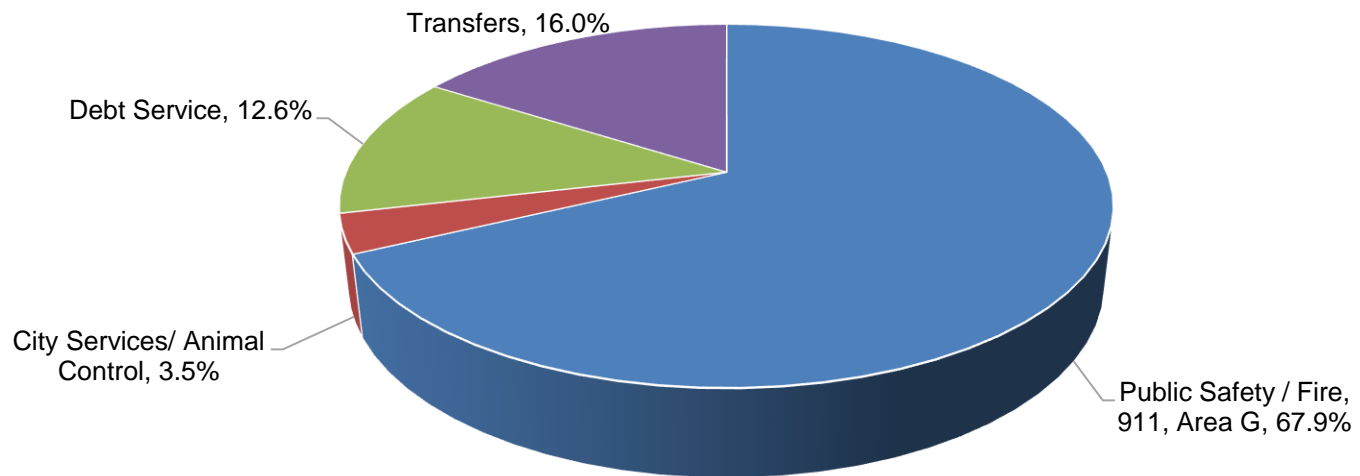


NON-DEPARTMENTAL

NON-DEPARTMENTAL



Non-Departmental	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
Public Safety / Fire, 911, Area G	10,160,961	10,464,510	10,754,510	10,926,047
City Services/ Animal Control	539,423	361,960	355,000	755,598
Debt Service	1,644,421	2,020,848	2,003,497	2,023,775
Transfers	2,729,677	2,467,840	2,552,249	2,552,249
Total Non-Departmental	15,074,482	15,315,158	15,665,256	16,257,669



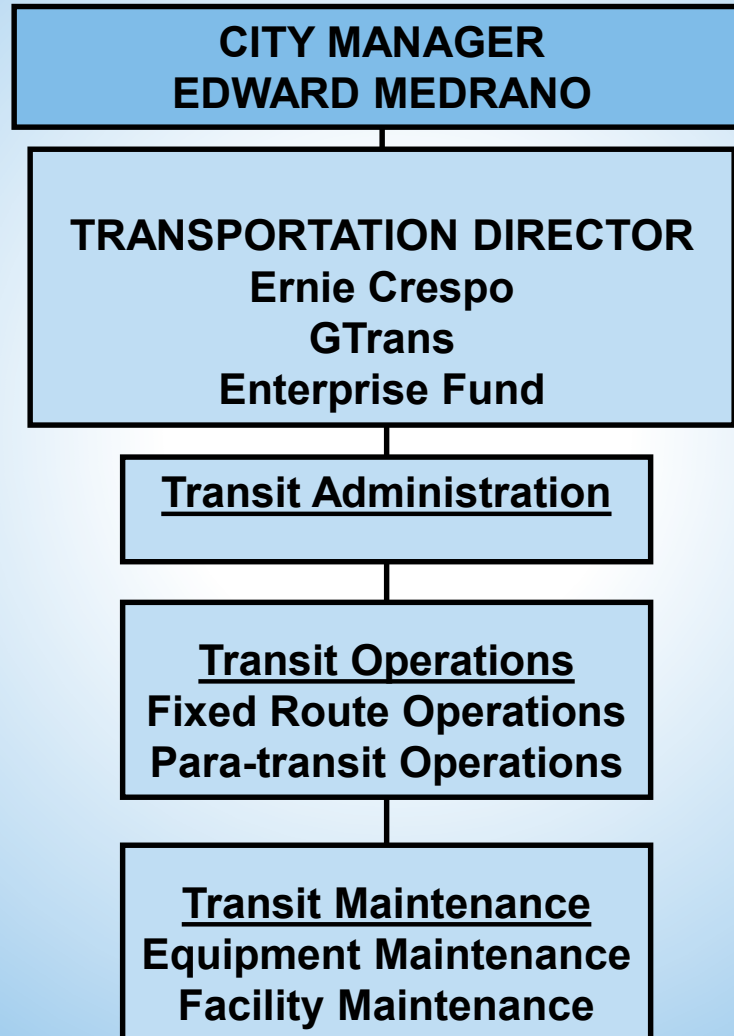


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GTRANS

GTRANS



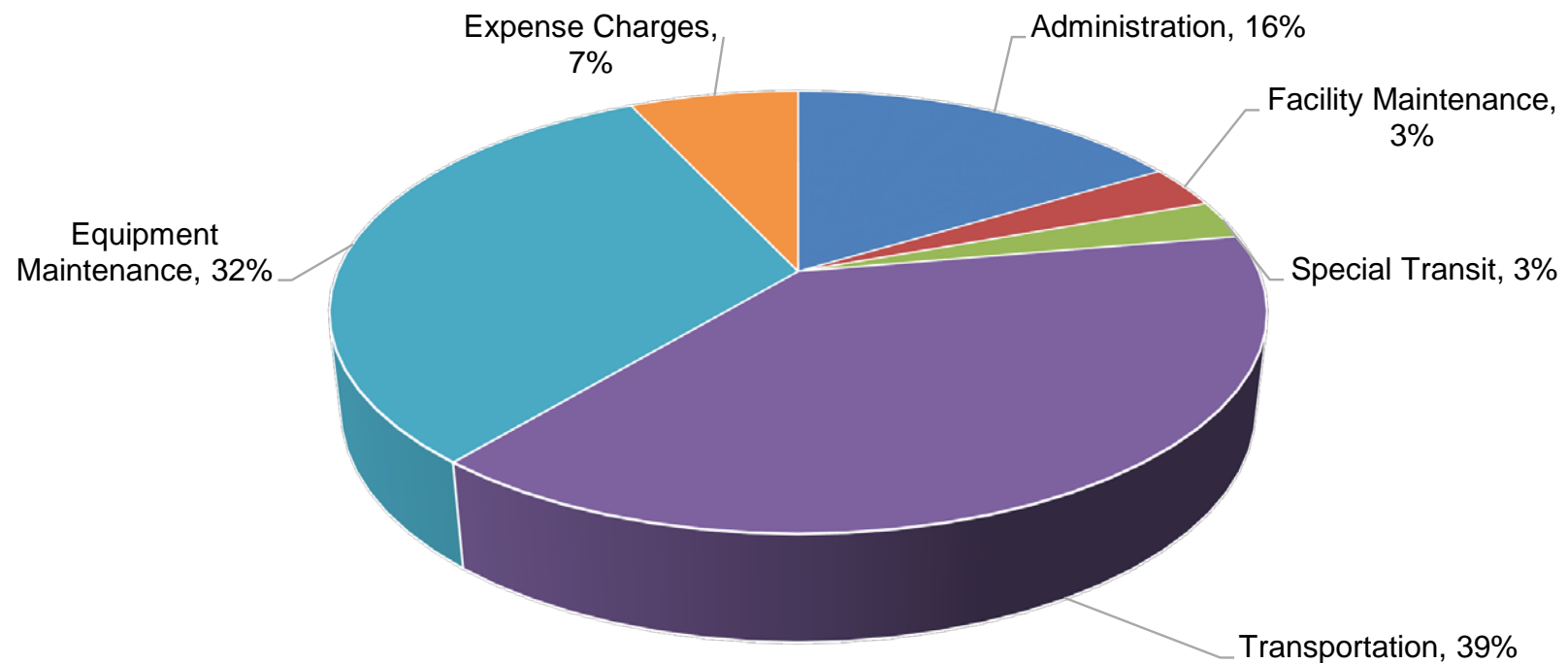
GTRANS

Staffing

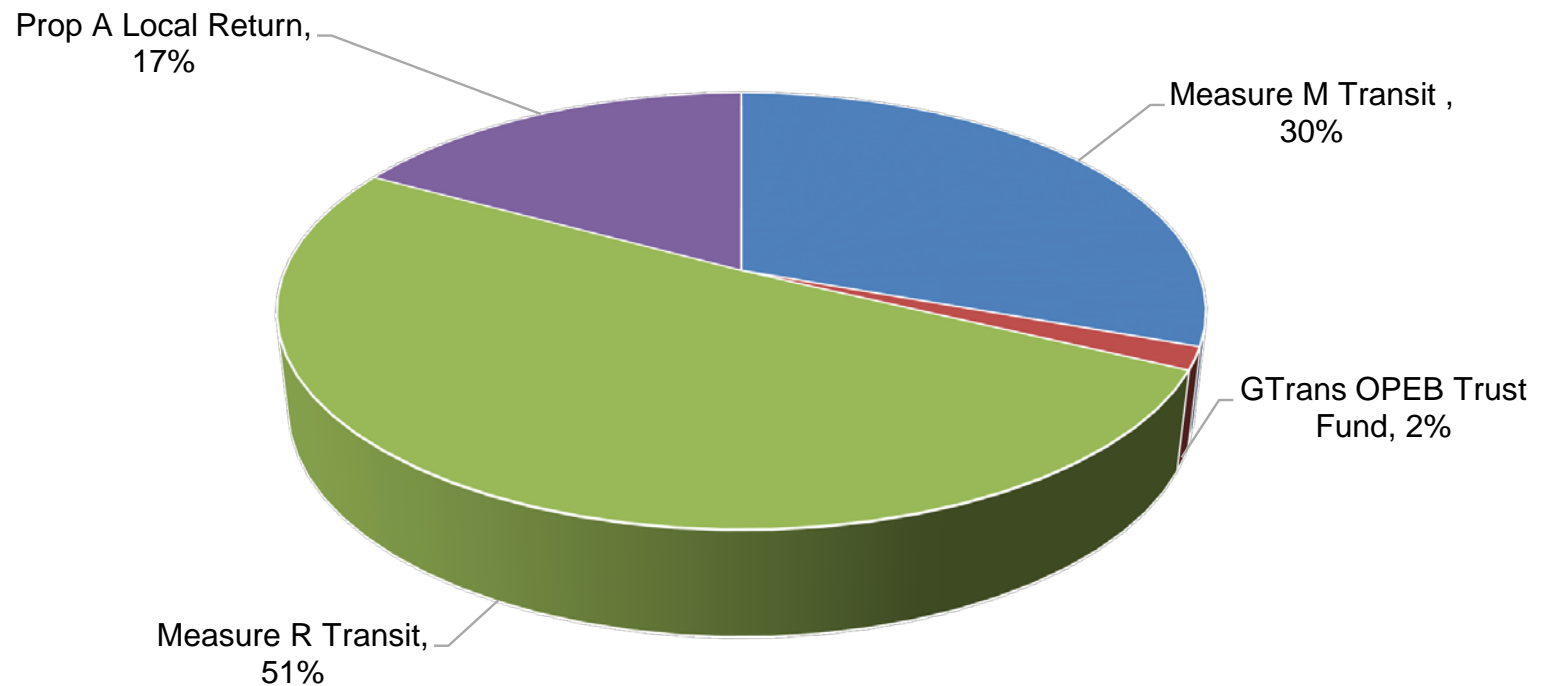
<u>Transit Administration</u>	FY18/19	FY 19/20
* Transportation Director	1.00	1.00
* Transit Administrative Officer	1.00	1.00
* Transit Operations Officer (vacant)	1.00	1.00
* Human Resources Manager	0.60	0.60
* Financial Services Manager	1.00	1.00
* Transportation Administrative Manager	1.00	1.00
* Administrative Analyst III	1.00	1.00
* Information Technology Systems Analyst (vacant)	1.00	1.00
* Senior Accountant Grants	0.90	0.90
* Administrative Analyst I	4.00	4.00
* Administrative Aide (1 vacant)	2.00	2.00
* Human Resources Coordinator	1.00	1.00
* Secretary	1.00	1.00
* Customer Service Clerk I	1.79	1.79
<u>Total Transit Administration</u>	18.29	18.29
<u>Transit Operations</u>		
* Transit Operations Manager (vacant)	1.00	1.00
* Transit Training and Safety Supervisor	1.00	1.00
* Route Supervisors	9.00	9.00
* Bus Operators	88.00	88.00
* Paratransit Dispatcher	1.00	1.00
* Paratransit Drivers	5.46	5.46
* Relief Bus Operators (vacant)	5.00	5.00
<u>Total Transit Operations</u>	110.46	110.46

<u>Transit Maintenance</u>	FY18/19	FY 19/20
* Transit Maintenance Manager	1.00	1.00
* Fleet Maintenance Supervisor (vacant)	1.00	1.00
* Facilities Maintenance Supervisor	1.00	1.00
* Administrative Management Analyst I	1.00	1.00
* Transit Equipment Mechanics Lead (vacant)	2.00	2.00
* Transit Equipment Mechanics	8.00	8.00
* Transit Parts/Storeroom Coordinator	1.00	1.00
* Sr. Building Maintenance Worker	1.00	1.00
* Sr. Transit Utility Specialist	1.00	1.00
* Apprentice Mechanic (vacant)	2.00	2.00
* Equipment Utility Worker II	1.00	1.00
* Equipment Utility Worker I	5.00	5.00
<u>Total Transit Maintenance</u>	25.00	25.00
<p>* <i>Positions funded entirely/or a portion by GTrans Enterprise Fund Staffing as of June 25, 2018</i></p>		
<u>TOTAL TRANSPORTATION</u>	153.75	153.75

GTrans	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
Administration	3,866,897	3,102,580	5,195,607	5,120,725
Facility Maintenance	678,608	4,440,580	939,200	1,001,978
Special Transit	724,097	731,989	858,646	896,484
Transportation	11,292,523	12,144,943	11,924,410	12,449,973
Equipment Maintenance	2,755,950	3,262,130	7,750,525	12,321,608
Expense Charges	2,044,524	1,650,000	2,146,200	2,228,339
Total GTrans	21,362,600	25,332,222	28,814,588	34,019,107



Special Revenue Funds GTrans	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
Measure M Transit	-	-	2,270,821	2,310,797
GTrans OPEB Trust Fund	-	-	125,000	125,000
Measure R Transit	2,439,449	2,044,259	3,803,652	3,833,428
Prop A Local Return	1,142,104	-	1,503,486	1,052,440
Prop 1B Capital	3,421	-	-	-
Prop 1B Security	333	-	-	-
Total Gtrans Special Revenue Funds	3,585,306	2,044,259	7,702,959	7,321,665





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CAPITAL IMPROVEMENT PROJECTS (CIP), DEBT SERVICE, and INTERNAL SERVICE FUNDS



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CAPITAL IMPROVEMENT PROJECTS (CIP) ADOPTED BUDGET FY18/19 – FY19/20

CAPITAL IMPROVEMENT PROJECTS (CIP)



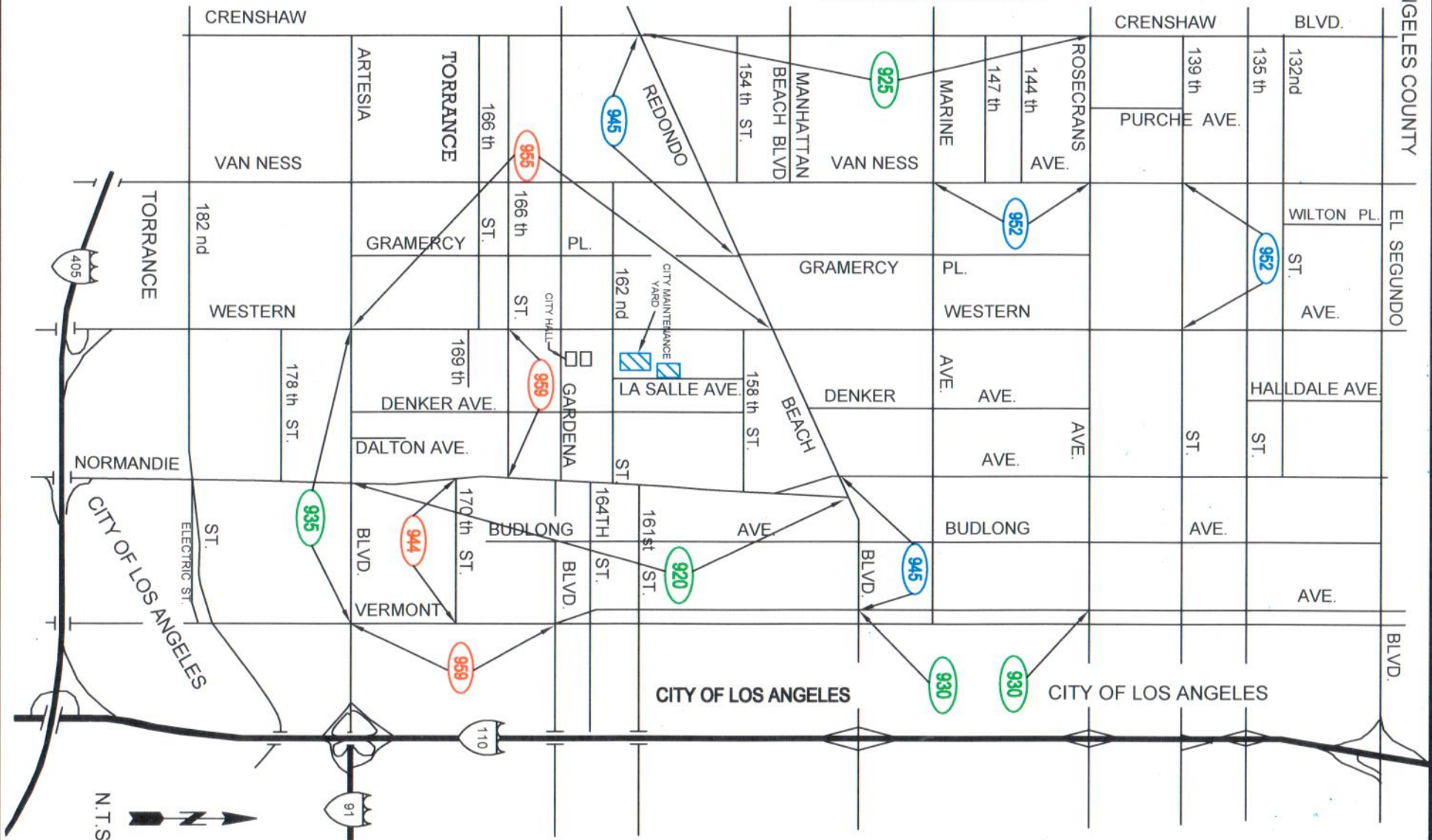
	FY 18/19	FY 19/20
PARK IMPROVEMENTS	\$1,595,564	\$1,250,000
City Parks, playgrounds, facility grounds and public parkways		
STREET IMPROVEMENTS	\$9,414,684	\$4,741,000
Maintain City streets, sanitary sewers, storm drain systems, sidewalks, curbs, crosswalks, signs		
Maintain and control City traffic signals		
Mechanical maintenance of City vehicles and equipment		
Ensure compliance with State mandated safety and air quality programs		
CAPITAL IMPROVEMENT PROJECTS TOTAL	\$11,010,248	\$5,991,000

CIP 2018 - 2020

LEGEND:

- (XXX) CARRY-OVER
- (XXX) NEW FOR 2018-2019
- (XXX) NEW FOR 2019-2020

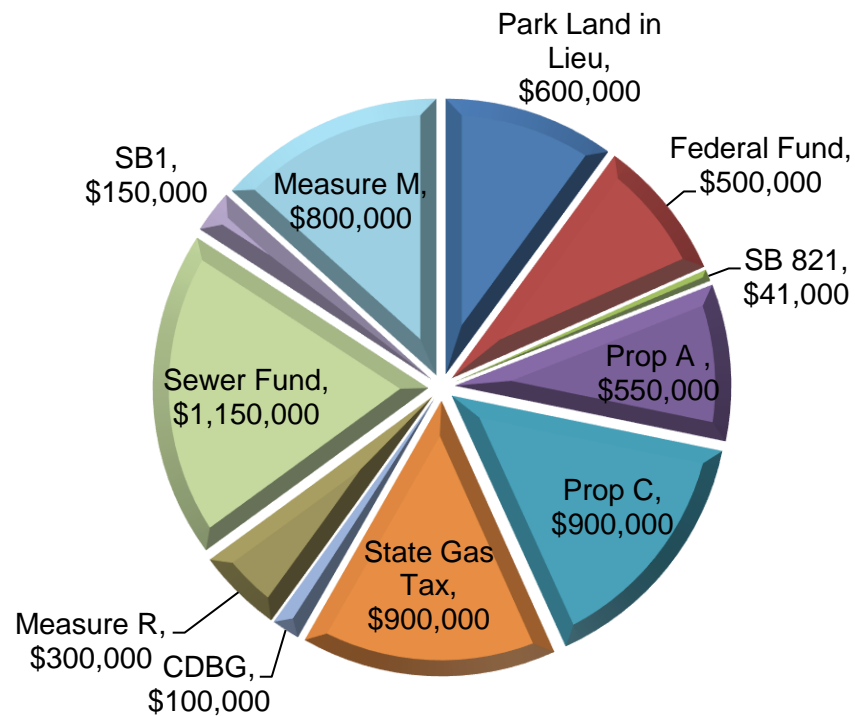
- (895) (919) (920) (921) (922) (923) (925) (930) (931) (934) (935)
- (942) (945) (946) (947) (948) (949) (950) (951) (952)
- (943) (944) (953) (954) (955) (956) (957) (958) (959) (960)



Capital Improvement Projects Adopted Budget Fiscal Year 2018/2019 \$11,010,248

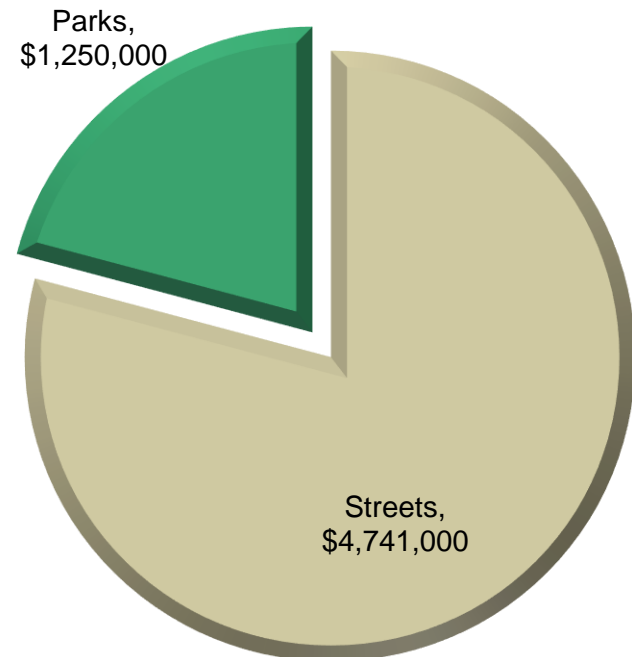
CAPITAL REVENUE

... *Where the money comes from* ...



CAPITAL EXPENDITURES

... *Where the money goes* ...



<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>		
925 (c)	Crenshaw St Improv. (RBB to Rosecrans)- \$448,443 Rehabilitate this arterial by providing new asphalt pavement overlay and striping between Redondo Beach Blvd. and Rosecrans Ave.	946 (n)	Local Street Improvement 2018-2019 - \$700,000 Rehabilitate local residential streets by providing new asphalt pavement and new striping.
930 (c)	Traffic Signal Improvement - \$1,500,000 Improve traffic signals at Vermont Ave. and Rosecrans Ave. and Vermont Ave. and Redondo Beach Blvd.	947 (n)	Pedestrian Safety 2018/2019 - \$350,000 Remove and replace damaged curb, gutter and sidewalk at various locations within the City for ADA compliance. Construct new curb ramps.
931 (c)	Pavement Management Program - \$8,800 This will rate pavement condition for all streets in the City.	948 (n)	Sidewalk Replacement 2018/2019 - \$41,000 Remove and replace damaged curb, gutter and sidewalk at various locations within the City for ADA compliance.
934 (c)	Local Road Maintenance 2017/2018 - \$343,441 Rehabilitate local residential streets by providing new asphalt pavement and new striping.	949 (n)	Local Road Maintenance 2018-2019 - \$750,000 Rehabilitate local residential streets by providing new asphalt pavement and new striping.
935 (c)	Artesia Bd. St Improv. (Western to Vermont) - \$2,523,000 Rehabilitate this arterial by providing new asphalt pavement, new striping, improve landscaping and improve traffic signals.	950 (n)	PW St & Highway Equip. Purchase 2018/2019 - \$150,000 This will provide new PW equipment to maintain existing streets throughout the City.
942 (n)	PW St & Highway Equip. Purchase 2018/2019 - \$200,000 This will provide new PW equipment to maintain existing streets throughout the City	951 (n)	Sewer Rehabilitation 2018/2019 - \$700,000 Rehabilitate City sewer lines.
945 (n)	RBB St Improvement (Crenshaw to Gramercy) - \$900,000 RBB St Improvement (Normandie to Vermont) Rehabilitate this arterial by providing new asphalt pavement, new striping, improve landscaping and improve traffic signals.	952 (n)	139th Street – Van Ness Ave to Western Ave - \$800,000 Van Ness Ave – Rosecrans Ave to Marine Ave Rehabilitate this arterial by providing new asphalt pavement, new striping, and improve traffic signals.

<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>		
807 (c)	Multi Park Improvements- \$121,617 Resurface courts and asphalt; Replace baseball benches & Bleachers; Replace some irrigation, replace/update some picnic shelters	961 (n)	Bell Park Rehabilitation Program - \$269,000 Replace picnic shelters, bleachers, fencing, netting, asphalt; Renovate building, basketball courts and restrooms
810 (c)	Nakaoka Center Improvements - \$220,000 Upgrade audio visual system; replace auditorium floor and divider wall	962 (n)	Johnson Park and Rowley Park Tennis Court Rehab - \$150,000 Resurface courts, replace fencing, screens and nets
820 (c)	Fukai Park Rehabilitation - \$250,000 Replace playground equipment; Replace basketball standards and handball wall, repair/replace irrigation; renovate restrooms; replace picnic shelter.	963 (n)	Rec Facilities Landscaping and Outdoor Improv - \$75,000 Irrigation, landscaping, parking lot improvements
870 (c)	Rowley Park Renovation Program - \$359,947 Renovate gym bleachers & scoreboard; add exercise stations; renovate auditorium, replace manual operating doors with auto doors	968 (n)	Rowley Park Baseball Diamond Restroom Rehab -\$150,000 Replace or Rehabilitate Rowley Park Diamond #1 Restroom.

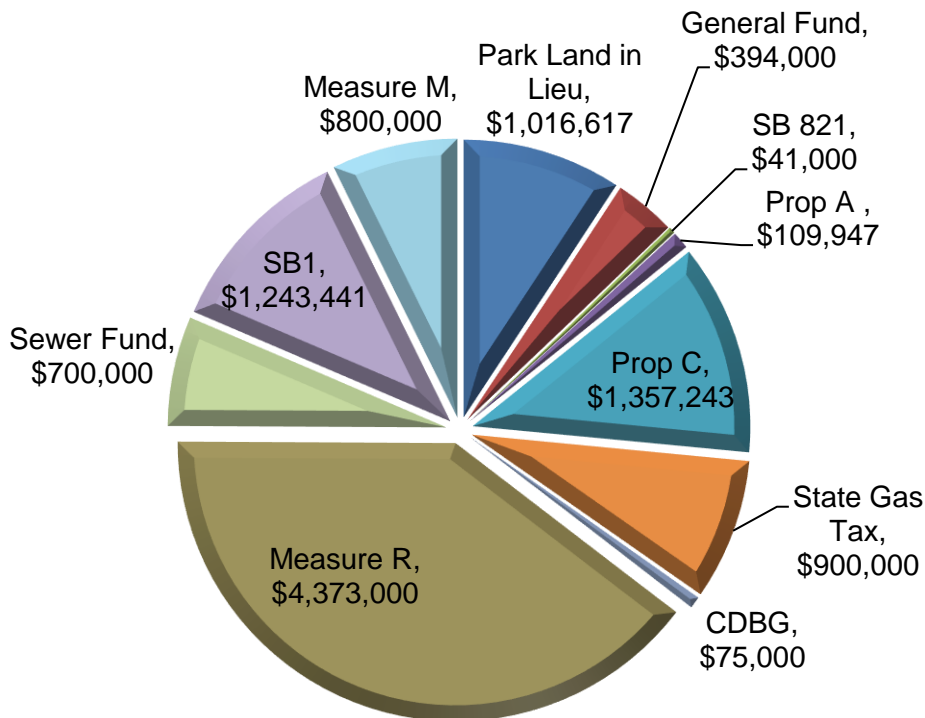
CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2018-2019 FUNDING SUMMARY

FUNDING SOURCE		STREET IMPROVEMENTS	PROJECT COST
Prop C	#925 (c)	Crenshaw Blvd. Street Improvement (RBB to Rosecrans)	448,443 \$
	#931 (c)	Pavement Management Program 2017-2018	8,800
	#945 (n)	RBB Street Improv. (Crenshaw to Gramercy & Normandue to Vermont)	900,000
		Prop C - Total	1,357,243
Gas Tax	#942 (n)	PW Street & Highway Equipment Purchase 2018-2019	200,000 \$
	#946 (n)	Local Street Improvement 2018-2019	700,000
		Gas Tax - Total	900,000
Measure R	#930 (c)	Traffic Signal Improvement	1,500,000 \$
	#935 (c)	Artesia Blvd. Street Improv (Western to Vermont)	2,523,000
	#947 (n)	Pedestrian Safety 2018-2019	350,000
		Measure R- Total	4,373,000
SB 1	#934 (c)	Local Road Maintenance 2017-2018	343,441 \$
	#949 (n)	Local Road Maintenance 2018-2019	750,000
	#950 (n)	Public Works Street & Equipment Purchase 2018-2019	150,000
		SB 1- Total	1,243,441
Sewer	#951 (n)	Sewer Rehab 2018-2019	\$ 700,000
SB 821	#948 (n)	Sidewalk Replacement 2018-2019	\$ 41,000
Measure M	#952 (n)	139th Street-Van Ness to Western & Van Ness to Marine	\$ 800,000
		STREET IMPROVEMENTS SUBTOTAL	\$ 9,414,684
FUNDING SOURCE		PARK IMPROVEMENTS	PROJECT COST
Park Land in Lieu	#807 (c)	Multi-Park Improvements	121,617 \$
	#810 (c)	Nakaoka Center Improvements	220,000
	#820 (c)	Mas Fukai Park Rehabilitation	125,000
	#870 (c)	Rowley Park Renovation	250,000
	#968 (c)	Rowley Park Baseball Diamond Restroom Rehabilitation	75,000
	#962 (c)	Johnson Park and Rowley Park Tennis Court Rehabilitation	150,000
	#963 (c)	Recreation Facilities Landscape and Outdoor Improvements	75,000
		Park Land in Lieu - Total	1,016,617
General Fund	#961 (n)	Bell Park Rehabilitation Program	269,000 \$
	#820 (c)	Mas Fukai Park Rehabilitation	125,000
		General Fund - Total	394,000
Prop A Park Bond	#870 (c)	Rowley Park Renovation	\$ 109,947
CDBG	#968 (c)	Rowley Park Baseball Diamond Restroom Rehabilitation	\$ 75,000
		PARK IMPROVEMENTS SUBTOTAL	\$ 1,595,564
		CIP- FISCAL YEAR 2018-2019 TOTAL	\$ 11,010,248

Capital Improvement Projects Adopted Budget Fiscal Year 2019/2020 **\$5,991,000**

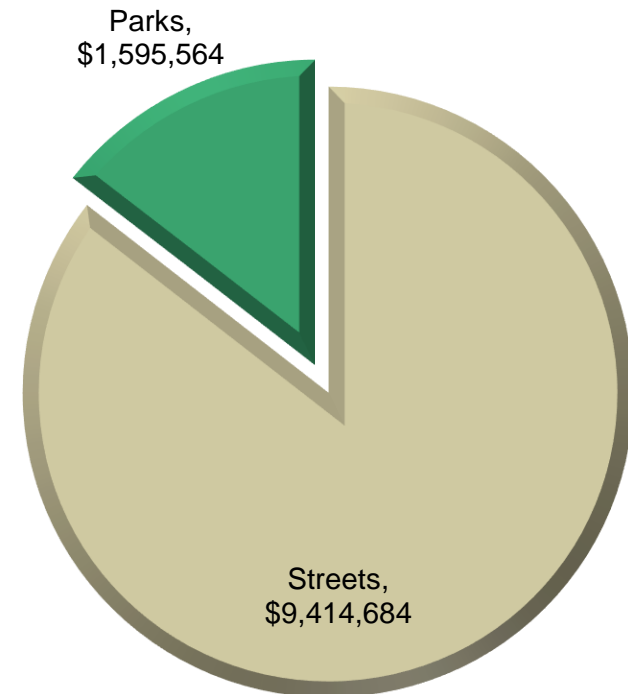
CAPITAL REVENUE

... Where the money comes from ...



CAPITAL EXPENDITURES

... Where the money goes...



<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>		
943 (n)	PW St & Highway Equip. Purchase 2019/2020 - \$200,000 This will provide new PW equipment to maintain existing streets throughout the City.	957 (n)	Sewer Rehabilitation 2019/2020 - \$700,000 Rehabilitate City sewer lines.
944 (n)	170th St Improv. (Normandie to Vermont) - \$500,000 Rehabilitate this local collector by providing new asphalt pavement and striping between Normandie Ave. and Vermont Ave.	958 (n)	Sidewalk Replacement 2019/2020 - \$41,000 Remove and replace damaged curb, gutter and sidewalk at various locations within the City for ADA compliance.
953 (n)	Local Street Improvement 2019/2020 - \$700,000 Rehabilitate local residential streets by providing new pavement and new striping.	959 (n)	Vermont Ave – Artesia Blvd to Gardena Ave - \$800,000 166th St – Western Ave to Normandie Ave Rehabilitate this arterial by providing new asphalt pavement, new striping, and improve traffic signals.
954 (n)	PW St & Highway Equip. Purchase 2019/2020- \$150,000 This will provide new PW equipment to maintain existing streets throughout the City.	960 (n)	PW St & Highway Equip. Purchase 2019/2020 - \$450,000 This will provide new PW equipment to maintain existing streets throughout the City.
955 (n)	Western Ave St Improvement RBB to Artesia - \$900,000 Rehabilitate this arterial by providing new asphalt pavement, new striping, and improve traffic signals.		
956 (n)	Pedestrian Safety 2019/2020 - \$300,000 Remove and replace damaged curb, gutter and sidewalk at various locations within the City for ADA compliance. Construct new curb ramps.		

<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>		
964 (n)	Wading Pool Rehab- \$350,000 Rehabilitate/Replace wading pools with splash pads	966 (n)	Thornburg Park Improvements - \$300,000 Renovate southern portion of the park to add recreation space and opportunities
965 (n)	Fukai Park Improvements - \$500,000 Add and rehabilitate building space	967 (n)	Multi Park Improvements - \$100,000 Renovate/repair recreation facilities

CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2019-2020 FUNDING SUMMARY

FUNDING SOURCE		STREET IMPROVEMENTS	PROJECT COST
Gas Tax	#943 (n)	PW Street & Highway Equipment Purchase 2019-2020	200,000 \$
	#953 (n)	Local Street Improvement 2019-2020	700,000
		Gas Tax - Total	900,000
SEWER FUND	#957 (n)	Sewer Rehabilitation 2019-2020	700,000 \$
	#960 (n)	PW Street & Highway Equipment Purchase 2019-2020	450,000
		Sewer- Total	1,150,000
Federal Funds	#944 (n)	170th Street Improvement (Normandie to Vermont)	\$ 500,000
SB 1	#954 (n)	PW Street & Highway Equipment Purchase 2019-2020	\$ 150,000
Prop C	#955 (n)	Western Ave Street Improvement RBB to Artesia	\$ 900,000
Measure R	#956 (n)	Pedestrian Safety 2019-2020	\$ 300,000
SB 821	#958 (n)	Sidewalk Replacement 2019-2020	\$ 41,000
Measure M	#959 (n)	Vermont Ave-Artesia Blvd to Gardena Ave & 166th St-Western to Normandie	\$ 800,000
		STREET IMPROVEMENTS SUBTOTAL	\$ 4,741,000
FUNDING SOURCE		PARK IMPROVEMENTS	PROJECT COST
Park Land in Lieu	#964 (n)	Wading Pool Rehabilitations	100,000 \$
	#965 (n)	Fukai Park Improvements	250,000
	#966 (n)	Thornburg Park Improvements	150,000
	#967 (n)	Multi Park Improvements	100,000
		Park Land in Lieu - Total	600,000
Prop A	#964 (n)	Wading Pool Rehabilitations	250,000
	#965 (n)	Fukai Park Improvements	200,000 \$
	#966 (n)	Thornburg Park Improvements	100,000
		General Fund - Total	550,000
CDBG	#965 (n)	Fukai Park Improvements	50,000
	#966 (n)	Thornburg Park Improvements	50,000 \$
		General Fund - Total	100,000
		PARK IMPROVEMENTS SUBTOTAL	\$ 1,250,000
		CIP- FISCAL YEAR 2019-2020 TOTAL	\$ 5,991,000

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2018-2027

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CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2018-2027

166th St - Western Ave to Normandie Ave (2 of 2)								
PW Street & Highway Equipment Purchase 2019/2020						\$ 450		
TOTAL Fiscal Year 2019 - 2020	\$ 500	\$ 150	\$ 900	\$ 41	\$ 800	\$ 1,150	\$ 300	\$ 900
FISCAL YEAR 2020 - 2021								
Budlong Ave St. Improvement - El Segundo to RBB			\$ 900					
Sidewalk Replacement 2020/2021 - Various				\$ 40				
Local Street Improvement 2020/2021 - Various								\$ 700
Pedestrian Safety Improvement 2020/2021 - Various							\$ 350	
Sewer Rehabilitation - Various						\$ 700		
Local Road Maintenance 2020/2021		\$ 750						
Crenshaw Blvd St. Improvement - Rosecrans to El Seg.					\$ 800			
TOTAL Fiscal Year 2020 - 2021		\$ 750	\$ 900	\$ 40	\$ 800	\$ 700	\$ 350	\$ 700
	FUNDING (\$1,000's)							
	Federal	SB1	Prop C	SB 821	Measure M	Sewer	Measure R	Gas Tax
FISCAL YEAR 2021 - 2022								
Van Ness Ave St Improvement - RBB to Marine			\$ 900					
Pedestrian Safety Improvement 2021/2022 - Various							\$ 350	
Local Street Improvement 2021/2022 - Various								\$ 700
Sidewalk Replacement 2021/2022 - Various				\$ 40				
Local Road Maintenance 2021/2022		\$ 750						
Sewer Rehabilitation 2021/2022 - Various						\$ 700		
Vermont Ave St Improvement - Rosecrans to 135th St					\$ 800			
TOTAL Fiscal Year 2021 - 2022		\$ 750	\$ 900	\$ 40	\$ 800	\$ 700	\$ 350	\$ 700
FISCAL YEAR 2022 - 2023								
Arterial Improvements			\$ 900					
Pedestrian Safety Improvement 2022/2023 - Various							\$ 350	
Local Street Improvement 2022/2023 - Various								\$ 700
Sidewalk Replacement - Various				\$ 40				

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2018-2027

Sewer Rehabilitation 2022/2023 - Various						\$ 700		
Local Road Maintenance 2022/2023		\$ 750						
Arterial Improvements					\$ 800			
TOTAL Fiscal Year 2022 - 2023		\$ 750	\$ 900	\$ 40	\$ 800	\$ 700	\$ 350	\$ 700
FISCAL YEAR 2023 - 2024								
Pedestrian Safety Improvement 2023/2024 - Various							\$ 350	
Sidewalk Replacement - Various				\$ 40				
Local Street Improvement 2023/2024 - Various								\$ 700
Arterial Improvements			\$ 900					
Local Road Maintenance 2023/2024		\$ 750						
Arterial Improvements					\$ 800			
Sewer Rehabilitation						\$ 700		
Arterial Improvements	\$ 500							
TOTAL Fiscal Year 2023 - 2024	\$ 500	\$ 750	\$ 900	\$ 40	\$ 800	\$ 700	\$ 350	\$ 700
	FUNDING (\$1,000's)							
	Federal	SB1	Prop C	SB 821	Measure M	Sewer	Measure R	Gas Tax
FISCAL YEAR 2024 - 2025								
Pedestrian Safety Improvement 2024/2025 - Various							\$ 350	
Sidewalk Replacement - Various				\$ 40				
Local Street Improvement 2024/2025 - Various								\$ 700
Arterial Street Improvement			\$ 900					
Local Road Maintenance		\$ 750						
Sewer Rehabilitation						\$ 700		
Arterial Improvement					\$ 800			
TOTAL Fiscal Year 2024 - 2025	\$ -	\$ 750	\$ 900	\$ 40	\$ 800	\$ 700	\$ 350	\$ 700
FISCAL YEAR 2025 - 2026								
Pedestrian Safety Improvement 2025/2026 - Various							\$ 350	
Sidewalk Replacement - Various				\$ 40				
Local Street Improvement 2025/2026 - Various								\$ 700
Arterial Street Improvement			\$ 900					

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2018-2027

Arterial Street Improvement					\$ 800			
Local Road Maintenance		\$ 750						
Sewer Rehabilitation						\$ 700		
TOTAL Fiscal Year 2025 - 2026		\$ 750	\$ 900	\$ 40	\$ 800	\$ 700	\$ 350	\$ 700
FISCAL YEAR 2026 - 2027								
Pedestrian Safety Improvement 2026/2027 - Various							\$ 350	
Sidewalk Replacement - Various				\$ 40				
Local Street Improvement 2026/2027 - Various								\$ 700
Arterial Street Improvement			\$ 900					
Arterial Street Improvement					\$ 800			
Local Road Maintenance		\$ 750						
Sewer Rehabilitation						\$ 700		
TOTAL Fiscal Year 2026 - 2027		\$ 750	\$ 900	\$ 40	\$ 800	\$ 700	\$ 350	\$ 700
	FUNDING (\$1,000's)							
	Federal	SB1	Prop C	SB 821	Measure M	Sewer	Measure R	Gas Tax
FISCAL YEAR 2027 - 2028								
Pedestrian Safety Improvement 2027/2028 - Various							\$ 350	
Sidewalk Replacement - Various				\$ 40				
Local Street Improvement 2027/2028 - Various								\$ 700
Arterial Street Improvement			\$ 900					
Arterial Street Improvement					\$ 800			
Local Road Maintenance		\$ 750						
Sewer Rehabilitation						\$ 700		
TOTAL Fiscal Year 2027 - 2028		\$ 750	\$ 900	\$ 40	\$ 800	\$ 700	\$ 350	\$ 700



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DEBT SERVICE ADOPTED BUDGET FY18/19 – FY19/20

CITY OF GARDENA
FISCAL YEAR 2018-2019
DEBT SERVICE REQUIREMENTS

Series	ORIGINAL ISSUE			BEGINNING BALANCE 07/01/2018			RETIRED FY 2018-19			ENDING BALANCE June 30, 2019		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
Certificates of Participation (COPs):												
2006 A ¹	21,010,000	27,690,971	48,700,971	8,710,000	3,850,331	12,560,331	490,000	540,067	1,030,067	8,220,000	3,310,264	11,530,264
2007 A	2,800,000	1,929,165	4,729,165	1,745,000	678,031	2,423,031	100,000	88,075	188,075	1,645,000	589,956	2,234,956
Direct Purchase Lease Bonds:												
2017 ²	1,635,000	121,078	1,756,078	1,635,000	103,968	1,738,968	245,000	31,309	276,309	1,390,000	72,659	1,462,659
Taxable Lease Revenue Refunding Bonds:												
2014 ¹	9,110,000	8,035,249	17,145,249	9,055,000	6,498,935	15,553,935	55,000	447,846	502,846	9,000,000	6,051,089	15,051,089
	\$41,055,000	\$37,776,463	\$78,831,463	\$21,145,000	\$11,131,265	\$32,276,265	\$890,000	\$1,107,297	\$1,997,297	\$20,255,000	\$10,023,968	\$30,278,968

Professional services and Admin. Fees: \$ 6,200

TOTAL: \$ 2,003,497

REVENUE SOURCES:

Transfer-in from General Fund

\$ 2,003,497

\$ 2,003,497

¹ In Fiscal Year 2014/2015, 2006 Series B was refunded by the 2014 Taxable Lease Revenue Refunding Bonds.

<p style="text-align: center;">DEBT SERVICE REQUIREMENTS 2006 REFUNDING CERTIFICATES OF PARTICIPATION SERIES A (Issued in 2006)</p>
--

BOND ISSUES: **CITY OF GARDENA**

Refunding

DATE OF ISSUES: June 7, 2006

AMOUNT OF ISSUE: \$21,010,000.00

AMOUNT OUTSTANDING: **\$9,110,000.00 ***
(June 30, 2017)

DESCRIPTION: The 2006 Refunding Certificates of Participation Series AB&C are issued to (1) refinance certain financial obligations of the City in connection with a Memorandum of Understanding with certain financial institutions, (2) prepay and defease certain outstanding 1994 Refunding Certificates of Participation, (3) fund a reserve fund and (4) pay certain costs of issuance.

The total \$21,010,000 includes \$12,495,000 aggregate principal amount of Certificates of Participation (2006 Refinancing Project, Series A), and \$8,515,000 aggregate principal amount of Certificates of Participation Series B (the 2006C Certificates.)

***Note-**In Fiscal Year 2014-2015 the 2006 Certificate of Participation, Series B, was refunded by the 2014 Taxable Lease Revenue Refunding Bonds, Series 2014. The econmic gain on the current refunding was \$1,637,398 and the savings in debt service payments was \$2,360,051.

The bond interest rates vary from 3.625% to 4.500%.

PAYMENT DATES: January 1 and July 1

PAYMENT AGENT: US Bank

	DEBT SERVICE REQUIREMENTS		
	FY 2017-18	FY 2018-19	FY 2019-20
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	1,031,770	1,032,567	1,030,348
TOTAL:	\$ 1,031,770	\$ 1,032,567	\$ 1,030,348
<u>EXPENDITURES</u>			
Interest Expense	569,546	540,067	507,848
Principal payment	460,000	490,000	520,000
Administration and trustee fees	2,224	2,500	2,500
TOTAL:	\$ 1,031,770	\$ 1,032,567	\$ 1,030,348

**DEBT SERVICE REQUIREMENTS
2007 REVENUE BONDS SERIES A
(Issued in 2007)**

BOND ISSUES: **CITY OF GARDENA**
South Bay Communication Center

DATE OF ISSUES: January 24, 2007

AMOUNT OF ISSUE: \$2,800,000.00

AMOUNT OUTSTANDING: **\$1,840,000.00**
(June 30, 2017)

DESCRIPTION: The 2007 A Refunding Revenue Bonds are issued pursuant to Indenture of Trust, dated as of February 1, 2007 by and between the South Bay Regional Public Communications Authority (SBRPCA), and the Bank of New York Trust Company, N.A. as trustee. The bonds are issued to refund SBRPCA Revenue Bonds 2001 Series A (City of Gardena Project) in an amount of \$2,800,000, to fund the Reserve Account, and to pay certain costs of issuance.

PAYMENT DATES: January 1 and July 1

PAYMENT AGENT: Bank of New York Trust Company

DEBT SERVICE REQUIREMENTS

	FY 2017-18	FY 2018-19	FY 2019-20
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	189,737	189,275	189,275
TOTAL:	\$ 189,737	\$ 189,275	\$ 189,275
<u>EXPENDITURES</u>			
Interest Expense	92,825	88,075	83,075
Principal payment	95,000	100,000	105,000
Trustee admin. services	1,912	1,200	1,200
TOTAL:	\$ 189,737	\$ 189,275	\$ 189,275

DEBT SERVICE REQUIREMENTS
2017 DIRECT PURCHASE LEASE BONDS
(Issued in 2017)

BOND ISSUES: **CITY OF GARDENA**
Direct Purchase Lease

DATE OF ISSUES: June 2017

AMOUNT OF ISSUE: \$1,635,000.00

AMOUNT OUTSTANDING: **\$1,635,000.00**
(June 30, 2017)

DESCRIPTION: The 2017 Direct Purchase Lease Bonds were issued to (1) refund 2016 Certificate of Participation, Series C, (2) interests due and (3) cost of issuance

The bonds bear interest at 2.07%.

PAYMENT DATES: January 1 and July 1

PAYMENT AGENT: Zions Bank

DEBT SERVICE REQUIREMENTS

REVENUE SOURCES

Transfer-in from General Fund

TOTAL:

	FY 2017-18	FY 2018-19	FY 2019-20
	17,110	277,309	296,979
\$	17,110	\$ 277,309	\$ 296,979

EXPENDITURES

Interest Expense

Principal payment

Administration and trustee fees

TOTAL:

	17,110	31,309	25,979
	-	245,000	270,000
	-	1,000	1,000
\$	17,110	\$ 277,309	\$ 296,979

DEBT SERVICE REQUIREMENTS
2014 TAXABLE LEASE REVENUE REFUNDING BONDS
(Issued in 2015)

BOND ISSUES: **CITY OF GARDENA**
Taxable Lease Revenue Refunding Bonds

DATE OF ISSUES: May 1, 2015

AMOUNT OF ISSUE: \$9,110,000.00

AMOUNT OUTSTANDING: **\$9,110,000.00**
(June 30, 2017)

DESCRIPTION: The 2014 Taxable Lease Revenue Refunding Bonds, were issued to (a) refund the 2006B Certificates, (b) fund capitalized interest for a portion of the Bonds through May 1, 2017, and (c) pay a portion of the costs of the Bonds.

PAYMENT DATES: The bond interest rates vary from 3.950% to 5.000%.
May 1 and November 1

PAYMENT AGENT: US Bank

	DEBT SERVICE REQUIREMENTS		
	FY 2017-18	FY 2018-19	FY 2019-20
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	507,423	504,346	507,174
TOTAL:	\$ 507,423	\$ 504,346	\$ 507,174
<u>EXPENDITURES</u>			
Interest Expense	450,003	447,846	445,674
Principal payment	55,000	55,000	60,000
Administration and trustee fees	2,420	1,500	1,500
TOTAL:	\$ 507,423	\$ 504,346	\$ 507,174

CITY OF GARDENA
FISCAL YEAR 2019-2020
DEBT SERVICE REQUIREMENTS

Series	ORIGINAL ISSUE			BEGINNING BALANCE 07/01/2019			RETIRED FY 2019-20			ENDING BALANCE June 30, 2020		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
Certificates of Participation (COPs):												
2006 A ¹	21,010,000	27,690,971	48,700,971	8,220,000	3,310,264	11,530,264	520,000	507,848	1,027,848	7,700,000	2,802,416	10,502,416
2007 A	2,800,000	1,929,165	4,729,165	1,645,000	589,956	2,234,956	105,000	83,075	188,075	1,540,000	506,881	2,046,881
Direct Purchase Lease Bonds:												
2017 ²	1,635,000	121,078	1,756,078	1,390,000	72,659	1,462,659	270,000	25,979	295,979	1,120,000	46,680	1,166,680
Taxable Lease Revenue Refunding Bonds:												
2014 ¹	9,110,000	8,035,249	17,145,249	9,000,000	6,051,089	15,051,089	60,000	445,674	505,674	8,940,000	5,605,415	14,545,415
	\$41,055,000	\$37,776,463	\$78,831,463	\$20,255,000	\$10,023,968	\$30,278,968	\$955,000	\$1,062,576	\$2,017,576	\$19,300,000	\$8,961,392	\$28,261,392

Professional services and Admin. Fees: \$ 6,200

TOTAL: \$ **2,023,776**

REVENUE SOURCES:

Transfer-in from General Fund

\$ 2,023,776

\$ 2,023,776

¹ In Fiscal Year 2014/2015, 2006 Series B was refunded by the 2014 Taxable Lease Revenue Refunding Bonds.

² In Fiscal Year 2016/2017, 2006 Series C was refunded by the 2017 Direct Purchase Lease Bonds.

<p style="text-align: center;">DEBT SERVICE REQUIREMENTS</p> <p style="text-align: center;">2006 REFUNDING CERTIFICATES OF PARTICIPATION SERIES A</p> <p style="text-align: center;">(Issued in 2006)</p>
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BOND ISSUES: **CITY OF GARDENA**

Refunding

DATE OF ISSUES: June 7, 2006

AMOUNT OF ISSUE: \$21,010,000.00

AMOUNT OUTSTANDING: **\$9,110,000.00 ***
(June 30, 2017)

DESCRIPTION: The 2006 Refunding Certificates of Participation Series AB&C are issued to (1) refinance certain financial obligations of the City in connection with a Memorandum of Understanding with certain financial institutions, (2) prepay and defease certain outstanding 1994 Refunding Certificates of Participation, (3) fund a reserve fund and (4) pay certain costs of issuance.

The total \$21,010,000 includes \$12,495,000 aggregate principal amount of Certificates of Participation (2006 Refinancing Project, Series A), and \$8,515,000 aggregate principal amount of Certificates of Participation Series B (the 2006C Certificates.)

***Note-**In Fiscal Year 2014-2015 the 2006 Certificate of Participation, Series B, was refunded by the 2014 Taxable Lease Revenue Refunding Bonds, Series 2014. The econmic gain on the current refunding was \$1,637,398 and the savings in debt service payments was \$2,360,051.

The bond interest rates vary from 3.625% to 4.500%.

PAYMENT DATES: January 1 and July 1

PAYMENT AGENT: US Bank

	DEBT SERVICE REQUIREMENTS		
	FY 2017-18	FY 2018-19	FY 2019-20
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	1,031,770	1,032,567	1,030,348
TOTAL:	\$ 1,031,770	\$ 1,032,567	\$ 1,030,348
<u>EXPENDITURES</u>			
Interest Expense	569,546	540,067	507,848
Principal payment	460,000	490,000	520,000
Administration and trustee fees	2,224	2,500	2,500
TOTAL:	\$ 1,031,770	\$ 1,032,567	\$ 1,030,348

DEBT SERVICE REQUIREMENTS
2007 REVENUE BONDS SERIES A
(Issued in 2007)

BOND ISSUES: **CITY OF GARDENA**
South Bay Communication Center

DATE OF ISSUES: January 24, 2007

AMOUNT OF ISSUE: \$2,800,000.00

AMOUNT OUTSTANDING: **\$1,840,000.00**
(June 30, 2017)

DESCRIPTION: The 2007 A Refunding Revenue Bonds are issued pursuant to Indenture of Trust, dated as of February 1, 2007 by and between the South Bay Regional Public Communications Authority (SBRPCA), and the Bank of New York Trust Company, N.A. as trustee. The bonds are issued to refund SBRPCA Revenue Bonds 2001 Series A (City of Gardena Project) in an amount of \$2,800,000, to fund the Reserve Account, and to pay certain costs of issuance.

PAYMENT DATES: January 1 and July 1

PAYMENT AGENT: Bank of New York Trust Company

DEBT SERVICE REQUIREMENTS

	FY 2017-18	FY 2018-19	FY 2019-20
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	189,737	189,275	189,275
TOTAL:	\$ 189,737	\$ 189,275	\$ 189,275
<u>EXPENDITURES</u>			
Interest Expense	92,825	88,075	83,075
Principal payment	95,000	100,000	105,000
Trustee admin. services	1,912	1,200	1,200
TOTAL:	\$ 189,737	\$ 189,275	\$ 189,275

DEBT SERVICE REQUIREMENTS
2017 DIRECT PURCHASE LEASE
(Issued in 2017)

BOND ISSUES: **CITY OF GARDENA**
Direct Purchase Lease

DATE OF ISSUES: June 2017

AMOUNT OF ISSUE: \$1,635,000.00

AMOUNT OUTSTANDING: **\$1,635,000.00**
(June 30, 2017)

DESCRIPTION: The 2017 Direct Purchase Lease Bonds were issued to (1) refund 2016 Certificate of Participation, Series C, (2) interests due and (3) cost of issuance

PAYMENT DATES: The bonds bear interest at 2.07%.
January 1 and July 1

PAYMENT AGENT: Zions Bank

DEBT SERVICE REQUIREMENTS

REVENUE SOURCES

Transfer-in from General Fund

TOTAL:

	FY 2017-18	FY 2018-19	FY 2019-20
	17,110	277,309	296,979
\$	17,110	\$ 277,309	\$ 296,979

EXPENDITURES

Interest Expense

Principal payment

Administration and trustee fees

TOTAL:

	17,110	31,309	25,979
	-	245,000	270,000
	-	1,000	1,000
\$	17,110	\$ 277,309	\$ 296,979

DEBT SERVICE REQUIREMENTS
2014 TAXABLE LEASE REVENUE REFUNDING BONDS
(Issued in 2015)

BOND ISSUES: **CITY OF GARDENA**
Taxable Lease Revenue Refunding Bonds

DATE OF ISSUES: May 1, 2015

AMOUNT OF ISSUE: \$9,110,000.00

AMOUNT OUTSTANDING: **\$9,110,000.00**
(June 30, 2017)

DESCRIPTION: The 2014 Taxable Lease Revenue Refunding Bonds, were issued to (a) refund the 2006B Certificates, (b) fund capitalized interest for a portion of the Bonds through May 1, 2017, and (c) pay a portion of the costs of the Bonds.

PAYMENT DATES: The bond interest rates vary from 3.950% to 5.000%.
May 1 and November 1

PAYMENT AGENT: US Bank

	DEBT SERVICE REQUIREMENTS		
	FY 2017-18	FY 2018-19	FY 2019-20
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	507,423	504,346	507,174
TOTAL:	\$ 507,423	\$ 504,346	\$ 507,174
<u>EXPENDITURES</u>			
Interest Expense	450,003	447,846	445,674
Principal payment	55,000	55,000	60,000
Administration and trustee fees	2,420	1,500	1,500
TOTAL:	\$ 507,423	\$ 504,346	\$ 507,174



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INTERNAL SERVICE FUNDS

ADOPTED BUDGET

FY18/19 & FY19/20

INTERNAL SERVICE FUNDS

PUBLIC SERVICE GOAL: *To continually build and maintain adequate reserves through annual budget contributions to protect the City's investment in computer technology and general equipment so that funding is available when needed for maintenance and replacement and to cover the cost of insurance and other ongoing administrative obligations.*

Internal Service Funds are established to cover the cost of insurance and other ongoing administrative obligations and to separate these funds from the General Fund account. The City is self-insured for general liability, worker's compensation and employee health benefits coverage. Funds in these accounts are used to pay all self-insured losses and related administrative costs with the balance in each account at the end of the fiscal year accumulated as reserves against future liabilities.

SELF - INSURANCE PROGRAMS

The City retains the services of Third Party Administrators (TPA) to handle claims for general liability, worker's compensation and health care claims. Current services are provided by:

General Liability Claims – Carl Warren & Co.

Workers Compensation Claims – AdminSure

Health Benefits Plan – Advanced Benefits Solutions, LLC.

General Liability

The General Liability Fund provides for the City's general liability, self-insurance program and other insurance needs in order to reduce cost and provide better control; to provide for the administration and legal service necessary for the operation of this program; to provide insurance protection against catastrophic loss or losses and to provide payment of liability insurance purchased in excess of the City's self insurance limits.

Charges to departments are established by the Chief Fiscal Officer and included in the budget manual. Upon recommendation from the finance committee, additional reserves may be transferred at year end from the General Fund reserves.

Workers Compensation

The Workers Compensation Fund is established to pay administrative and legal services necessary for the operation of this program; to provide payment of compensation benefits and medical expenses associated with industrial injuries; to provide insurance protection against a catastrophic loss or losses; to review and analyze the City's industrial injury risks and determine the most suitable means of reducing employee exposure; and to develop procedures for administration of the City's Self-Insurance Compensation and Safety Program.

Charges to departments are established by the Chief Fiscal Officer and included in the budget manual.

Health Benefits

The City is self-insured for health benefits for its employees and purchases reinsurance to transfer some of its risk. Rates are set by the Health Benefits Committee, which is comprised of management and one employee from each of the employee bargaining groups. The committee reviews the cost of health care, changes in benefits, and market trends in order to establish the rate for health insurance. Fund levels are set at 70% confidence rate.

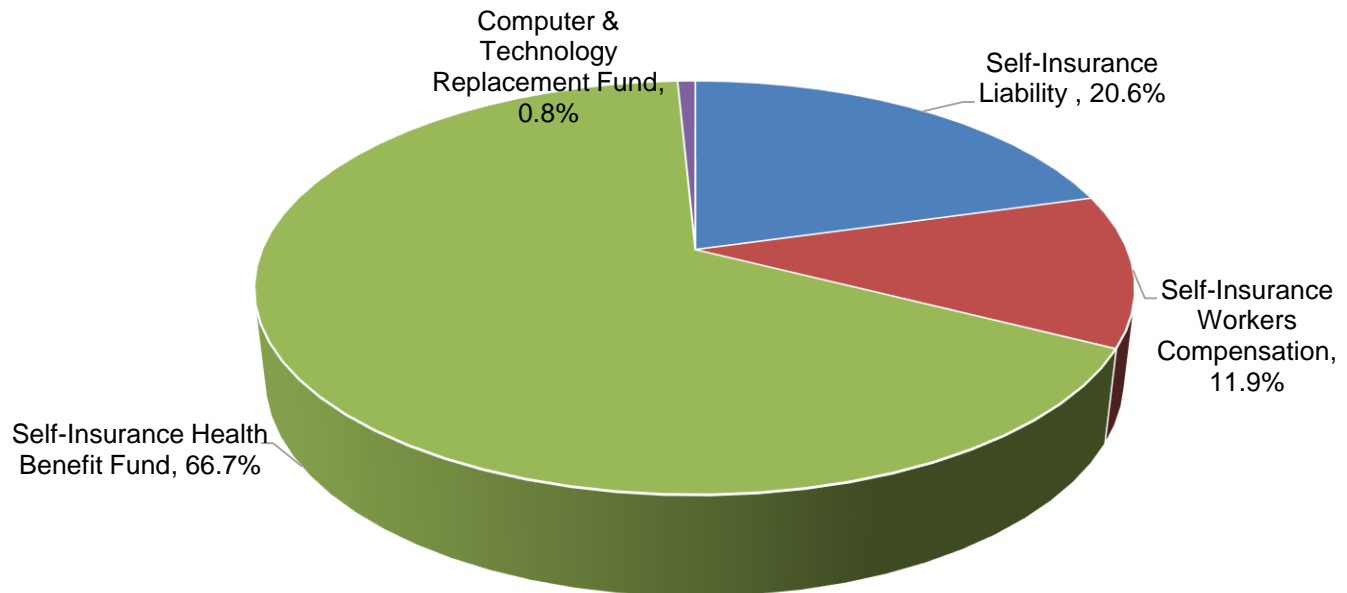
The fund is supported through contributions of both employees and the City as negotiated each year with the employee bargaining groups. The City's contribution is \$1,167 per month for the employee and one dependent. Employees contribute an additional \$494 per month if they have more than one dependent insured. Rates for life insurance vary depending on the bargaining group.

Computer & Technology Maintenance/Replacement Fund

The Technology Replacement Fund sets aside funds to protect the City's investment in high-cost computer and related technology. The fund was established based on the pro-rata

deployment of equipment within each department and the associated cost of annual maintenance. Charges to departments are calculated based on the number of computers that are supported by the Technology Resources Division of the Administrative Services Department and the estimated life and projected replacement cost. Reserves built during the years that the equipment is under warranty and are used to replace and/or update equipment and software as needed.

Internal Service Funds	Audited 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
Self-Insurance Liability	6,254,711	1,717,800	2,689,700	2,834,200
Self-Insurance Workers Compensation	1,396,742	1,781,100	1,584,560	1,587,820
Self-Insurance Health Benefit Fund	8,018,111	7,554,343	8,885,842	8,966,096
Computer & Technology Replacement Fund	549,198	153,600	103,600	103,600
Total Internal Service Funds	16,218,762	11,206,843	13,263,702	13,491,716





APPENDIX

ACCOUNTING SYSTEM

The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity.

ACCOUNTS PAYABLE

Amounts owing to private persons, firms, or corporations for goods and services received.

ACCOUNTS RECEIVABLE

Amounts owing from private persons, firms, or corporations for goods and services furnished.

ACCRUAL

Transactions and events are recognized as revenues/gains or expenses/losses when they occur, regardless of the timing of the related cash flows.

ADOPTION

Formal action by the City Council that sets the spending path for the fiscal year.

ALLOCATION

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

ACTIVITY

A specific unit of work or service performed.

APPROPRIATION

An authorization made by the City Council that permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROPRIATION ORDINANCE

The official enactment by the City Council establishing the legal authority for the City officials to obligate and expend resources.

ASSESSED VALUATION

The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

ASSETS

The entries on a balance sheet showing all properties and claims against others that may be used directly or indirectly to cover liabilities.

AUDIT

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial positions and results of operations;
- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently; and
- Ascertain the managerial conduct of officials responsible for governmental resources.

BALANCE SHEET

A statement purporting to present the financial position of an entity by disclosing its assets, liabilities, and fund equities as of a specific date. Under varying circumstances, assets are carried at "lower of cost or market," "cost less allowance for depreciation," etc.

BOND (Debt Instrument)

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET (Operating)

A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

BUDGET CALENDAR

The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

BUDGET MESSAGE (City Manager's)

A general discussion of the proposed budget presented in writing as a part of, or supplement to, the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

CAPITAL ASSETS

Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.

CAPITAL BUDGET

A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the City's consolidated budget which includes both operating and capital outlays, and is based on a capital improvement program (CIP).

CAPITAL IMPROVEMENT PROGRAM (CIP)

A plan for capital expenditures to be incurred each year over a period of ten future years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAYS

Expenditures for the acquisitions of capital assets. Includes the cost of land, buildings, permanent improvements, machinery, large tools, rolling, and stationary equipment.

CAPITAL PROJECTS

Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

CAPITAL PROJECTS FUND

Used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

CERTIFICATE OF DEPOSIT

A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period and rate of interest.

COMMODITIES

Items of expenditure (in the operating budget) which after use, are consumed or show a material change in their physical condition, and

which are generally of limited value and are characterized by rapid depreciation, i.e. office supplies and motor fuel.

CONTINGENCY

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

CONTRACTUAL SERVICES

Items of expenditure for services the City receives from an internal service fund or an outside company. Utilities, rent and maintenance service agreements are examples of contractual services.

CONSUMER PRICE INDEX (CPI):

A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

DEBT SERVICE

Payment of interest and repayment of principal to holders of the City's debt instruments.

DEBT SERVICE FUND

Used to account for the accumulation of resources for, and payment of, general long-term debt.

DEFICIT

- The excess of entity's liabilities over its assets (See Fund Balance).
- The excess of expenditures or expenses over revenues during a single accounting period.

DEPARTMENT

An organizational unit comprised of one or more divisions.

DEPRECIATION

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

- That portion of the cost of a capital asset, which is charged as an expense during a particular period.

DEBT RATIO

A ratio that indicates the proportion of debt compared to assets, calculated by dividing total debt by total assets.

DIVISION

A program or activity, within a department, that furthers the objectives of the City Council by providing services or products.

ENCUMBRANCES

Obligations in the form of purchase orders or contract commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

ENTERPRISE FUND

Separate financial accounting used for government operations that are financed and operated in a manner similar to business enterprises, and where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges, or where the governing body had decided that periodic determination of net income is appropriate for capital maintenance, public policy, management control, or other purposes (i.e. utilities and transit systems).

EXPENDITURES

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FISCAL YEAR

The City's fiscal year is based on the twelve-month period beginning July 1st and ending the following June 30th.

FIXED CHARGES

Items of expenditure for services rendered by internal operations of the City. Examples include: rental equipment, computer services, building rental, indirect operating expenses, and depreciation.

FRINGE BENEFITS

Included are employee retirement, social security, Medicare, health, dental, life insurance, workers' compensation, uniforms, and deferred compensation plans.

FULL FAITH AND CREDIT

A pledge of the City's taxing power to repay debt obligations (typically used in reference to General Obligation Bonds or tax-supported debt).

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GENERAL FUND

The fund supported by taxes, fees and other revenues that may be used for any lawful purpose. The general fund accounts for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS

When the City pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. Sometimes the term is also used to refer to bonds, which are to be repaid from taxes and other general revenues. In California, G.O. bonds must be authorized by public referenda with two-thirds voter approval.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD

To establish and improve standards in governmental accounting and financial reporting that will result in useful information.

INTERGOVERNMENTAL GRANT

A contribution of assets (usually cash) by one governmental unit or organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

INTERNAL SERVICE FUND

Funds used to account for the financing of goods or services provided by one department or agency to another department or agency within the same organization.

INVESTMENT

Securities and real estate purchased and held for the production of income in the form of interest, dividends, rental or base payments.

LIABILITY

Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date; financial obligations entered in the balance sheet. NOTE: The term does not include encumbrances.

MATURITIES

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MODIFIED ACCRUAL

Revenues are recognized when measurable and available to liquidate liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw on current or available resources.

MUNICIPAL CODE

A book containing City Council Approved Ordinances currently in effect. The Code defines City Policy in various categories (i.e., building regulations, planning and zoning regulations, sanitation and health standards, and traffic regulations).

OBJECT OF EXPENDITURE

Expenditure classifications based upon the types of categories of goods and services purchased. Examples include:

- personnel services (salaries and wages)
- contractual services (utilities, maintenance contracts, travel)
- commodities
- fixed charges (rental of City equipment, City building rental)
- capital outlays

OBJECTIVES

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

OPERATING FUNDS

Resources derived from recurring sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

ORDINANCE

A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

PERFORMANCE MEASURES

Specific quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned). A specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

PERSONNEL SERVICES

Items of expenditures in the operating budget for salaries and wages paid for services performed by City employees, the incident fringe benefit cost associated with City employment, and amounts paid to outside firms, consultants, or individuals for contract personnel services.

PROGRAM

An activity, or division, within a department, which furthers the objectives of the City Council, by providing services or a product.

RATING

The credit worthiness of a City as evaluated by independent agencies.

REIMBURSEMENTS

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

RESERVE

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose, or set aside for emergencies or unforeseen expenditures not otherwise budgeted for. Reserve accounts can also be used to earmark a portion of fund balance to indicate that it is not appropriate for expenditures.

RESOLUTION

A special order of the City Council which requires less legal formality than an Ordinance in terms of public notice and the number of public readings prior to approval. A Resolution has lower legal standing than

an Ordinance. The adopted operating budget is approved by Resolution and requires a majority vote of the Council members present at the time of adoption.

RESOURCES

Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUE

The term designates an increase to a fund's assets which:

- does not increase a liability (e.g., proceeds from a loan);
- does not represent a repayment of an expenditure already made;
- does not represent a cancellation of certain liabilities; and
- does not represent an increase in contributed capital.

REVENUE BONDS

When a government issues bonds, which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. In addition to a pledge of revenues, such bonds sometimes may be secured by a lien against property.

REVENUE ESTIMATES

A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

REVOLVING ACCOUNT

A reserve account that is funded by the amortization of a capital asset value charged annually to the user department with the accumulated funds used to replace the asset when it has reached the end of its normal life cycle.

SALARIES AND BENEFITS

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

SOURCE OF REVENUE

Revenues are classified according to their source or point of origin.

SPECIAL REVENUE FUND

Used to account for the proceeds of special revenue sources that are

restricted by law (or administrative action) to expenditures for specific purposes.

SUPPLIES AND SERVICES

This budget category accounts for all nonpersonnel, and noncapital outlay expenses (i.e., building/structure maintenance, contractual services, equipment maintenance, office supplies, small tool purchases, and utility costs).

TAXES

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

TRIPLE-FLIP

The revenue formula the State of California imposed on local government. The formula modifies (flips) the rate of distribution of three (triple) revenue sources that are passed through and distributed by the State: property tax, sales tax and motor vehicle-in-lieu fees.

TRANSFERS IN/OUT

Payments from one fund to another fund, primarily for work or services provided.

TRUST AND AGENCY FUND

A type of fund that temporarily holds monies for other agencies or legal entities.

UNIT COST

The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

USER CHARGES (also known as USER FEES)

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

YIELD

The rate earned on an investment based on the price paid.

AB	Assembly Bill
ABC	Alcoholic Beverage Control
ADA	American Disabilities Act
ADCRC	Alzheimers Day Care Resource Center
AMBAC	American Municipal Bond Assurance Corporation
AQMD	Air Quality Management District
ARRA	American Recovery and Reinvestment Act
ASST	Assistant
ATF	Alcohol Tobacco and Firearms, US Bureau of
ATM	Automated Teller Machine
AVE	Avenue
BHS	Behavioral Health Services
BIT	Biannual Inspection of Terminals
BJA	Bureau of Justice Assistance
BLDG	Building
BLVD	Boulevard
CA	California
CAL OSHA	California Occupational Safety and Health Act
CALWORKS	California Work Opportunity and Responsibility to Kids
CAPE	Community Action Project for the Elderly
CDBG	Community Development Block Grant
CDE	California Department of Education
CDPP	County Delinquency Prevention Program
CEO	Chief Executive Officer
CEQA	California Environmental Quality Act
CHGS	Charges
CINDEX	Clerk's Index
CIP	Capital Improvement Projects
CIS	Continuous Improvement System
CJSSP	County Justice System Subvention Program
CLEEP	California Law Enforcement Equipment Program

CLETEP	California Law Enforcement Technology Equipment Program
CO	Company
CO-ED	Co-educational
C of O	Certificate of Occupancy
COLA	Cost of Living Adjustment
COPS	Citizen Option for Public Safety
CORP	Corporation
CPI	Consumer Price Index
CSBG	Community Services Block Grant
CSMFO	California Society of Municipal Finance Officers
DEMO	Demolition
DEV	Development
DHS	Department of Homeland Security
DIST	District
DMH	Department of Mental Health
DOC	Document
DUI	Driving Under the Influence
EAP	Employee Assistance Program
EDWAA	Economically Dislocated Worker Adjustment Act
E.G.	For Example (Exempli Gratia)
ENF	Enforcement
EPA	Environmental Protection Agency
ERAF	Educational Relief Augmentation Fund
ESA	Environmental Site Assessment
E & T	Education and Training
ETC	Etcetera
EXP	Expense
FAU	Federal Aid to Urban Areas
FEMA	Federal Emergency Management Agency
FPPC	Fair Public Practices Commission

G-CAN	Gardena Community Action Network	LAIF	Local Agency Investment Fund
GAAFR	Governmental Accounting, Auditing and Financial Reporting	LTD.	Limited
GAAP	Generally Accepted Accounting Practices	MAINT	Maintenance
GAAS	Generally Accepted Auditing Standards	MDC	Mobile Data Computers
GASB	Governmental Accounting Standards Board	MDT	Mobile Data Terminals
GBAC	Gardena Business Advisory Council	MGMT	Management
GED	General Education Development	MGR.	Manager
GEPCO	Gardena Employee Personal Computer Opportunity	MIC	Management Information Center
GFCC	Gardena Family Child Care	MISC.	Miscellaneous
GFOA	Government Finance Officers Association	MMIC	Municipal Mutual Insurance Company
GIS	Geographic Information System	MTA	Metropolitan Transportation Authority
GMBL	Gardena Municipal Bus Line	N.A.	National Association
GMC	Gardena Municipal Code	NPDES	National Pollutant Discharge Elimination System
GRADE	Gardena Regional Anti-Drug Education	NRC	National Revenue Corp.
GRAGA	Gardena Royal and Ancient Golf Association	OAA	Older Americans Act
GREAT	Gang Resistance Education and Training	OCJP	Office of Criminal Justice Planning
HS	Human Services	OJP	Office of Justice Programs
HUD	The U.S. Department of Housing and Urban Development	OSHA	Occupational, Safety and Health Administration
ICMA	International City/County Management Association	OTS	Office of Traffic Safety
i.e.	(Latin: id est) that is	PARS	Public Agency Retirement System
IMPR	Improvement	PERS	Public Employee's Retirement System
INC.	Incorporated	PK.	Park
IND	Industrial	PL	Place
ISTEA	Intermodal Surface Transportation Efficiency Act	POP	Problem Oriented Policing
JAG	Justice Assistance Grant Program	POST	Police Officers Standards and Training
JR.	Junior	PRIM	Primary
JT POWERS	Joint Powers	PROG	Program
L.A.	Los Angeles	PROP 127	Proposition 127: 1/2 cents of sales for public safety services (Public Safety Augmentation Fund)
LACDACC	Los Angeles County Department of Animal Care and Control	PROP 40	Proposition 40: California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Act of 2002
LACoFD	Los Angeles County Fire District		
LLEBG	Bureau of Justice Assistance Local Law Enforcement Block Grant Program	PSI	Progressive Solutions, Inc.
LP	Limited Partnership	PT	Part-time

RCC	Regional Communication Center	STEP	Strategic Traffic Enforcement Program
REC.	Recreation	STEP	Subsidized Transitional Employment Program
RFP	Request for Proposal	STIP	State Transportation Improvement Program
SB	Senate Bill	STPLHG	Surface Transportation Program Local Hazard Grant
S.B.R.P.C.A.	South Bay Regional Public Communications Authority	SUBVN	Subvention
SBWIB	South Bay Workforce Investment Board	SYETP	Summer Youth Employment and Training Program
SCAG	Southern California Association of Governments	TDA	Transportation Development Act
SCAMP	Senior Community Action Meals Program	TEA 21	Transportation Equity Act for the 21st Century
SCAMP HD	Senior Community Action Meals Program-Home Delivered	TECH	Technical
SCIBA	Southern California International Business Academy	TRANS	Tax and Revenue Anticipation Notes
SDA	Service Delivery Area	TRAP	Taskforce For Regional Auto Theft Prevention
SDCC	Senior Day Care Center	TRG	Training
SLESF	Supplemental Law Enforcement Services Fund	TV	Television
SPORTS	Service Providing Opportunities through Recreational Training & Support	UHP	Universal Hiring Program
SR.	Senior	US	United States
ST	Street	USDOJ	U.S. Department of Justice
		WIA	Workforce Investment Act
		WRG	Waste Resources of Gardena
		WOTC	Work Opportunity Tax Credits
		YMCA	Young Men's Christian Association