

ADOPTED BUDGET FISCAL YEAR:

2022-2023 ----- 2023-2024



CITY OF GARDENA



CITY OF GARDENA
ADOPTED BUDGET FISCAL YEAR 2022/2023 and 2023/2024
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**CITY MANAGER'S
BUDGET MESSAGE
ADOPTED BUDGET
FY 2022/2023 & 2023/2024**

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



MINA SEMENZA, *City Clerk*
J. INGRID TSUKIYAMA, *City Treasurer*
CLINT D. OSORIO, *City Manager*
CARMEN VASQUEZ, *City Attorney*

CITY MANAGER'S BUDGET MESSAGE

BETTER TOGETHER

ADOPTED BUDGET – FISCAL YEAR 2022/2023 – 2023/2024

HONORABLE MAYOR AND CITY COUNCIL:

Presented tonight for Council approval is the proposed budget for Fiscal Year 2022/2023 and 2023/2024. This adopted budget details the City's plan to continue fiscal prudence and transparency while expanding valuable programs and services for our community.

The past two years, the Gardena community, along with the state, the nation, and the world, have seen unprecedented times with the impacts associated from the COVID-19 pandemic. The initial shelter-in-place mandate and the extended stay-at-home order had halted many activities, shutting down schools, businesses, and leisure travel. While the impact was swift and significant, Gardena responded immediately and pivoted quickly to continue our high-quality services to our community. I want to first express my gratitude for the generous response and hard work from both our Council and our staff. We transitioned our operations in ways we could not have imagined before, including moving our public meetings online, providing planning and permitting services remotely, and connecting with our community through frequent and enhanced communication channels. Our dedication to our community remains as strong as ever.

We have a robust \$56 million budget for the City's Capital Improvement Projects, making a continued investment in City facilities and infrastructure. \$29 million will be invested in City parks, playgrounds, facilities, and public parkways including the Gardena Community Aquatic & Senior Center, the new Rosecrans Community Center and the Mas Fukai Park Rehabilitation. The remaining \$27 million will be utilized to maintain City streets, sewers, storm drains, sidewalks, curbs, crosswalks, signs, and traffic signals. Investments in equipment maintenance and programs ensuring compliance with State mandated safety and air quality regulations will also utilize these funds.

Through these challenging times, our staff connected with our community to provide information on financial assistance for businesses and families who had been impacted by the effects of COVID-19. The City developed three programs utilizing Community Development Block Grant (CDBG-CV) funding in the amount of \$901,984. These programs have provided grants to 21 small businesses totaling \$363,169 as well as providing rental, utility, and food assistance to 94 Gardena families with grants totaling \$engaged to prevent social isolation. 185,136. The City also enhanced food delivery and services to seniors as well as programs to keep youth and families socially engaged to prevent social isolation.

This steadfast commitment to our community highlights the best of who we are in these past two years. I am proud of what we have accomplished and overcome as an organization.

FISCAL YEARS 2022/2023 & 2023/2024 ADOPTED BUDGET:

As background, staff developed a two-year budget for the fiscal years 2020/21-2021/22 which was approved by Council on June 23, 2020 to ensure that the City's spending plan was structurally balanced. The budget was then amended for fiscal year 2021/2022 to include revenues received from the American Rescue Plan (ARP) on May 24, 2022. Placing a multi-year budget in place was intended to provide our community a stronger sense of fiscal security during rapidly changing political, social and economic periods. We also turn our attention towards long-term fiscal sustainability, being thoughtful in maintaining our organizational strength and remaining resilient through identifying opportunities to diversify our revenue sources and expand our revenue base. Now more than ever, Gardena must have local control over local funds for local needs – allowing Gardena to be self-reliant and ensuring that local tax dollars are spent for Gardena residents. As our community grows and flourishes, our organization must use our resources strategically to support our community. While reducing expenditures is a good short-term measure, targeting investments in strategic focus areas to respond to our evolving community is the long-term solution to maintaining resiliency. Balancing short-term response and long-term investment will remain a priority for our organization. I am confident that this focus will guide us through any challenging time and make Gardena stronger and better than we were before.

The total City budget consists of General Fund revenues, Special Revenue Funds such as grant funds, and 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 is otherwise restricted because of the funding sources. Proposed expenditures are based upon an analysis of past expenditures in conjunction with revenue forecasts based on current economic conditions. Should the proposed budget be approved, the General Fund will be structurally balanced with a modest surplus of \$37,008 in 2022/2023 and \$39,136 in 2023/2024. 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 shows a surplus with a General Fund revenue budgeted for Fiscal Year 2022/2023 at \$76,653,769 and expenditures at \$76,616,761 for a net surplus of \$37,008 on June 30, 2023. Fiscal Year 2022/2023 total revenues for all funds, including transfers, are \$239,201,957 with expenditures, including transfer out, at \$242,157,173. For Fiscal Year 2023/2024 General Fund revenue is budgeted at \$77,593,605 and expenditures at \$77,554,469 for a net surplus of \$39,136 on June 30, 2024. Fiscal Year 2023/2024 total revenues for all funds, including transfers, are \$239,201,957 with expenditures, including transfer out, at \$242,157,173. The delta for total revenues and total expenditures for all funds is due to the timing of the Special Revenue Funds.

GENERAL FUND ADOPTED REVENUE AND EXPENDITURES

Revenue Sources	Adopted Fiscal Year 2022-2023	Adopted Fiscal Year 2023-2024
Sales and Use Tax	\$ 25,165,183	\$ 25,623,576
Card Club Gross Revenue Fees	8,840,000	9,193,600
Property Tax	8,965,773	9,234,746
Vehicle License Fees	7,509,721	7,659,916
Utility Users Tax	4,902,643	4,929,272
Business License Tax	2,677,500	2,811,375
Franchise and Other Taxes	4,714,425	4,879,429
License and Permits	1,875,038	1,968,790
Fines and Forfeitures	1,185,368	1,220,929
Investment Income	330,000	355,000
Intergovernmental	532,500	537,500
Current Service Charge	2,506,467	2,377,600
Other Revenue	512,036	512,036
Transfer In	4,239,000	3,587,448
Charges to Other Funds	2,698,115	2,702,388
TOTAL REVENUES	\$ 76,653,769	\$ 77,593,605
Department Expenditures	Adopted Fiscal Year 2022-2023	Adopted Fiscal Year 2023-2024
Police	\$ 32,878,497	\$ 34,309,188
Public Works	6,509,050	6,656,917
Non-Departmental including Fire and RCC	13,501,048	14,640,514
Recreation & Human Services	4,436,453	4,929,066
Community Development	2,519,383	2,537,141
Elected and Executive Offices	2,631,900	2,841,708
Administrative Services	2,490,589	2,672,264
Transfers Out	11,649,841	8,967,671
TOTAL EXPENDITURES	\$ 76,616,761	\$ 77,554,469
REVENUES OVER EXPENDITURES	\$ 37,008	\$ 39,136

COUNCIL POLICY DIRECTION:

On December 15, 2020, Council adopted the City of Gardena Three-Year Strategic Plan for 2020-2023. It was determined that an update was necessary to the existing Strategic Plan due to the extraordinary obstacles facing the City because of the COVID-19 pandemic, as well as continuing global uncertainty. Goals were updated in the new plan to address pertinent and pressing issues in the community. This plan will serve as a three-year guide of the City's vision for the future through several action steps – proactive steps meant to maintain and improve our diverse and vibrant community as we continue to improve on a promising new beginning. Department goals and functions can be found at the beginning of each departmental section.

The City Councils focus and commitment to our community, in conjunction with the efforts of management and staff, resulted in the following:

- Passage of Measure G resulting in an additional \$17.7 million in revenues to the General Fund under local control for local needs
- The City issued a \$101 million Taxable Pension Obligation Bond at 3.29% to save \$51 million in interest costs over the next 19 years
- The City issued a \$15 million Lease Revenue Bond at 1.99% to Finance the Gardena Community Aquatic & Senior Center, the Rosecrans Community Center, and multiple park improvements
- The City competed for and was awarded the Prop 68 grant for the maximum grant amount of \$8.5 million, the largest single competitive grant awarded to the City, to fund the Gardena Community Aquatic & Senior Center. The City also received an appropriation from Congresswoman Maxine Waters for \$1.4 million for the same project.
- The City implemented a Financial Transparency Dashboard to enhance transparency and public engagement. See QR codes below to access the full budget document as well as the Financial Transparency Dashboard.

ACCESS THE FULL CITY BUDGET HERE:



ACCESS THE DASHBOARD HERE:



IN CONCLUSION:

The Fiscal Year 2022/2023 and 2023/2024 budget has been developed to strike a thoughtful balance between the short-term and long-term. What I hope to accomplish with this budget is to provide the Council with a comprehensive framework with which to make decisions. Even in challenging times, hope and opportunities abound. Decisions that are being made now will help maintain sustainability that will serve Gardena well in the future. The events in the past two years have certainly been unprecedented, but the support from the Council to our community and to our organization have been just as unprecedented. Our core principles remain the same: to execute on the Council's vision and to serve our community with high-caliber services. With this as our anchor, I am confident that whether we face new opportunities or whether we face challenging circumstances, we will come out better, stronger, and more resilient than we were before.

I would like to acknowledge Department Heads, Budget Coordinators, and the Administrative Services Budget Team, under the direction of Ray Beeman, Director of Administrative Services, who worked as a cohesive team to create our annual budget. 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. We are still better together.

Respectfully submitted,



CLINT D. OSORIO, MPA
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gardena
California**

For the Biennium Beginning

July 01, 2020

Christopher P. Morrill

Executive Director

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



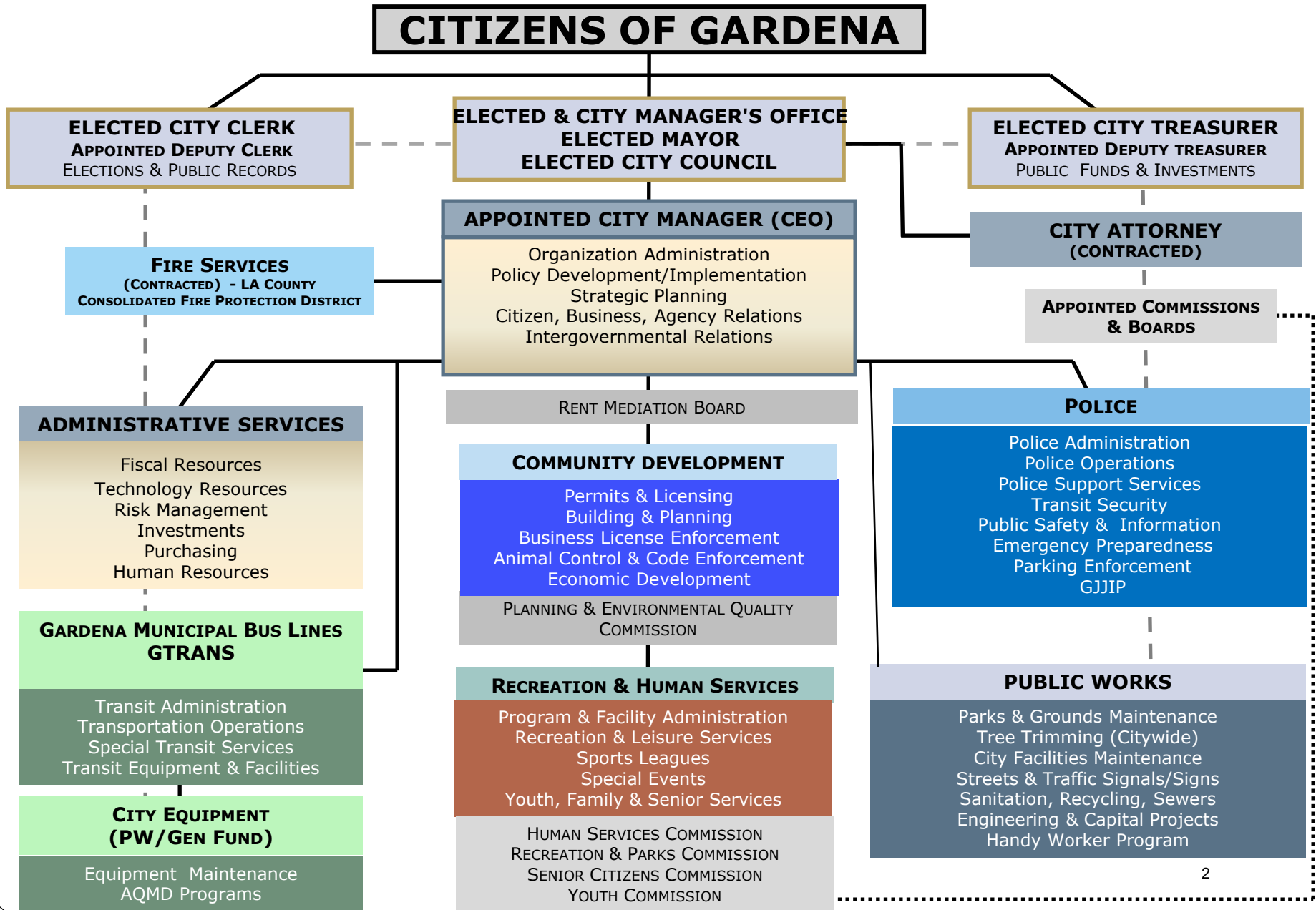
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GENERAL INFORMATION

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: June 2022

Rodney G. Tanaka, Mayor Pro Tem

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

Paulette Francis, Councilmember

Occupation: Teacher
Elected: Councilmember – March 2020
Current Term Expires: March 2024

Mark E. Henderson, Councilmember

Occupation: College Professor
Elected: Councilmember – March 2015
Elected: Councilmember – March 2020
Current Term Expires: March 2024

Art Kaskanian, Councilmember

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

APPOINTED OFFICIALS

Clint D. Osorio, City Manager

Appointed Acting City Manager in June 2019
Appointed City Manager in December 2019

Carmen Vasquez, City Attorney

Appointed as Contract City Attorney in January 2020

Peter L. Wallin, Deputy City Attorney

Appointed as Contract City Attorney in February 2009

Lisa Kranitz, Assistant City Attorney

Appointed as Contract City Attorney in February 2009

EXECUTIVE STAFF – (All Appointed)

Michael Saffell, Police Chief

Ray Beeman, Director of Administrative Services

Greg Tsujiuchi, Community Development Director

Ernie Crespo, Transportation Director

Stephany Santin, Director of Recreation

Allan Rigg, Director of Public Works

Brian Bennett, Los Angeles County Assistant Fire Chief

ELECTED & ADMINISTRATIVE OFFICES**Mayor**

Tasha Cerda (310) 217-9507

Mayor Pro Tem

Rodney G. Tanaka (310) 217-9507

Councilmembers

Paulette C. Francis (310) 217-9507

Mark E. Henderson (310) 217-9507

Art Kaskanian (310) 217-9507

City Clerk's / City Treasurer's 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**

Clint D. Osorio (310) 217-9503

City Attorney

Carmen Vasquez (310) 217-9544

Director

Ray Beeman (310) 217-9502

POLICE DEPARTMENT**Chief of Police**

Michael Saffell (310) 217-9601

RECREATION & HUMAN SERVICES**Director**

Stephany Santin (310) 217-9537

GTRANS**Director**

Ernie Crespo (310) 965-8888

COMMUNITY DEVELOPMENT**Director**

Greg Tsujiuchi (310) 217-9526

PUBLIC WORKS**Director**

Allan Rigg (310) 217-9570

LA County Fire Department**Assistant Fire Chief**

Brian Bennett (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 – CLINT D. OSORIO

DIRECTOR OF ADMINISTRATIVE SERVICES – RAY BEEMAN

Budget Managers – Mary Simonell, Khoi Quach, Sarah Read, Yurina Kim, Danny Rodriguez

BUDGET COORDINATORS

Elected and City Manager's Offices - Alejandra Orozco, Becky Romero

Police – Captain Todd Fox, Captain Vince Osorio, Mayra Maciel

Public Works – Kevin Kwak, Kevin Thomas, Kim Nolan

Community Development – Greg Tsujiuchi, Amanda Acuna

Recreation & Human Services - Christina Theobald, Nikki Sweeney, Nicola Howard

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

Director of Administrative Services 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, 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 Director, all correspondence and meetings are conducted with the departments' Budget Coordinators and the Finance Budget Team.

In March, the Director provides the City Manager with the tentative General Fund Revenue Projections. These set the parameters for the development of a 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 one-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 “Technology 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.

City Managers Review: At the end of April, the City Manager reviews a draft budget summary presented by the 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 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 2022-2023 AND 2023-2024 BUDGET

February 14, 2022 – April 18, 2022	<p>During this period staff will be developing a plan of action for the FY 22/23 and 23/24 revenue projections, expenditure projections, and performance goals and narratives. Departments will be meeting with the City Manager to develop a proposed budget. The proposed budget will be presented for public review at the May 24th Council Meeting.</p> <p>Staff continues developing various budget scenarios and monitoring the effects of COVID-19 on the City's revenue streams.</p>
April 6-7, 2022	Finance to meet with individual departments to discuss budget and supplemental requests
April 4, 2022	Budget Requests Reviewed – analysis prepared for City Manager's review
April 18, 2022	City Manager Review - Preliminary FY 22/23 and FY 23/24 Budget Review
May 12, 2022	Finance Committee – overview of FY 22/23 and FY 23/24 preliminary budget
May 24, 2022 - June 28, 2022	Public Review period for Proposed FY 22/23 and FY 23/24 Budget
June 1, 2022	Community Budget Forum
June 28, 2022	Budget Hearing and Adoption of Budget FY 22/23 & FY 23/24 and Gann Resolution for Fiscal Year 22/23.
June 30, 2022	FY 22/23 and FY 23/24 budget to print / posted on website.

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 year two consecutive one-year budgets were presented to the City Council for consideration. This proposed budget will cover fiscal years 2022-2023 and 2023-2024.

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:

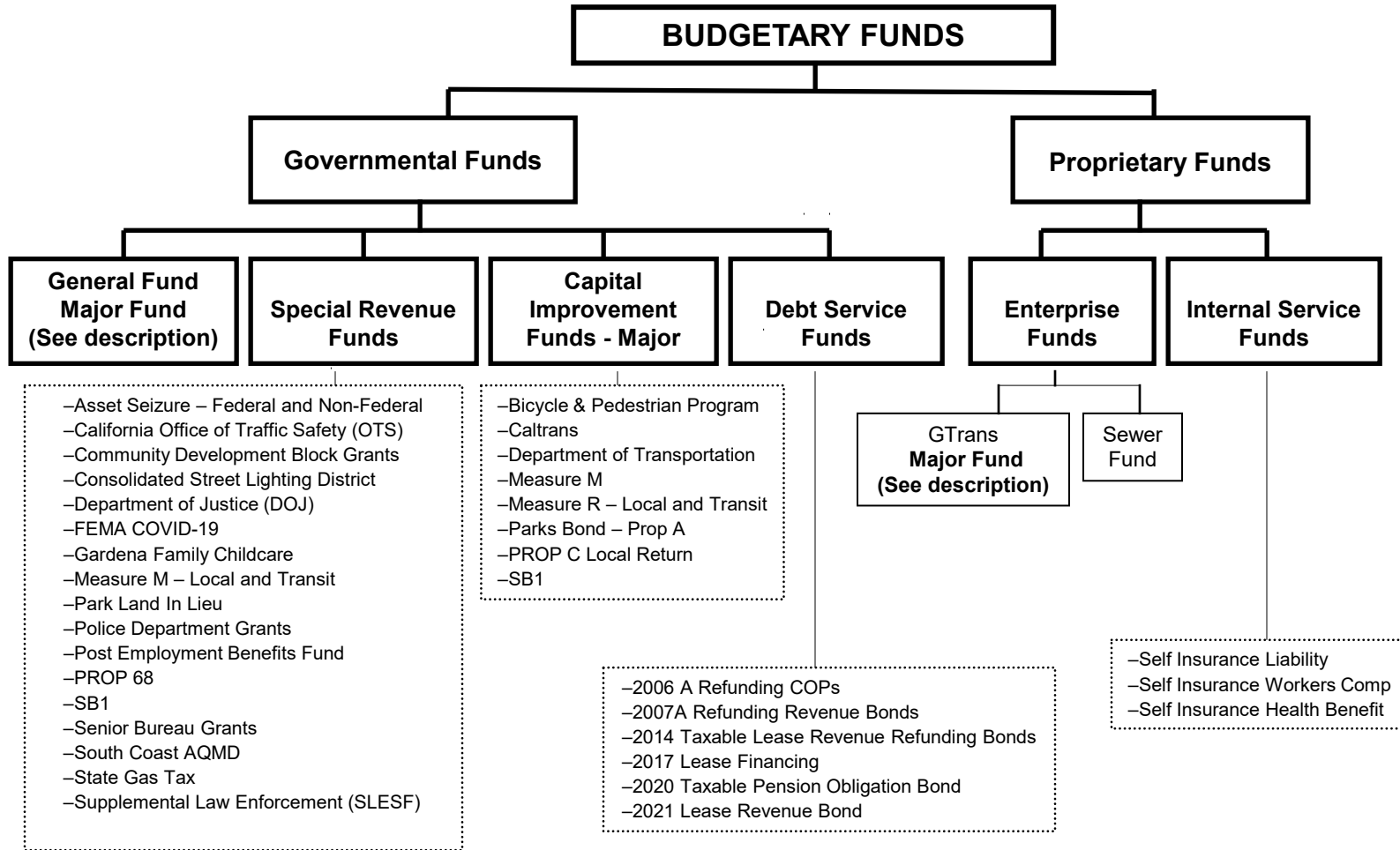
- Budget Message
- Introduction
- Budget Summaries
- Operating Budget – General Fund with corresponding Special Revenue Funds
- Operating Budget – Enterprise Funds
- Debt Service Funds
- Internal Service Funds
- Capital Improvement Program
- Appendix

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 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.

American Rescue Plan: Funding to address the devastating economic and health effects of the COVID-19 pandemic.

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.

FEMA COVID-19: This Treasury Department allocation provides funding to local government to support the public health response and lay the foundation for a strong and equitable economic recovery.

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.

Prop 68: \$8.5 million competitive grant awarded to fund the Gardena Community Aquatic & Senior Center.

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.

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

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 cashing 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 GTrans 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 proactive, 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 five 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 – 2022

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	62 nd & 66 th Assembly Districts 35 th Senatorial District
U. S. Representative	43 rd U.S. Congressional District
Area	5.9 Square Miles
Population	60,344
Dwellings	21,373
Police Protection	87 sworn personnel 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 National Guard

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



A Sister-City Parkette

B Vincent Bell Memorial Park

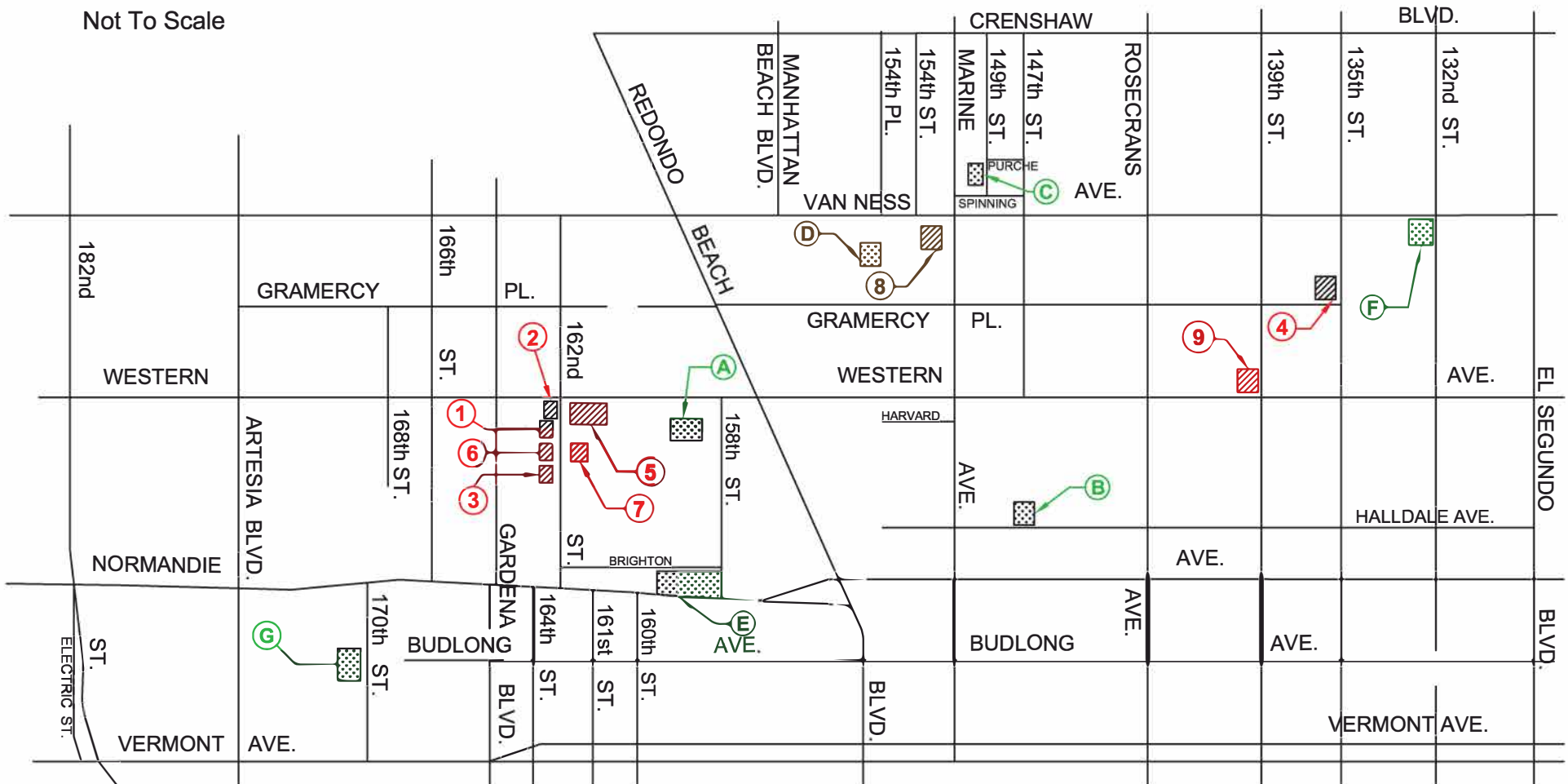
C Edward L. Thornburg Park

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 GTrans 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

<p>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.</p>	<p>2001 Eldorado Parking COP liquidated through agreement with Hustler for a net principal gain of \$980,000.</p>	<p>2013 February Standard & Poor's raised the City's credit rating to A.</p>
<p>1936 First legal card club license in the State of California to Gardena.</p>	<p>2002 Eliminated the General Fund deficit a year ahead of schedule with a positive \$1,048,182 balance on June 30, 2002.</p> <p>Voters approved an increase in the Transient Occupancy Tax from 7% to 11% in November.</p>	<p>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+</p>
<p>1940 City bus service began on January 15, 1940.</p>	<p>2005 Celebrated 75th anniversary.</p>	<p>2014 Closed escrow on 15350 Van Ness Ave (former GTrans facility). Adopted 2016-2021 Five Year Strategic Plan. Council approved updated comprehensive fee resolution.</p>
<p>1953 Gardena Municipal Bus Lines moved to new location on Van Ness Avenue in November.</p>	<p>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 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.</p>	<p>2015 Adopted 2016-2021 Five Year Strategic Plan. Council approved updated comprehensive fee resolution. Civic Center</p>
<p>1954 City adopted its official seal and slogan "Freeway City" on October 26, 1954.</p> 	<p>2007 Received investment grade credit ratings: Standard & Poor's BBB rating Moody's Baa3 rating</p> <p>Refinanced the South Bay Regional Communications Center debt at an improved interest rate.</p> <p>Adopted 5 Year Plan 2007 - 2012.</p>	<p>2016 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.</p>
<p>1955 Gardena was designated as a General Law City by action of the State Legislature.</p>	<p>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.</p>	<p>2017 Ed Medrano appointed as City Manager.</p>
<p>1964 Adopted City flag.</p> 	<p>2009 May 2009 Gardena Municipal Bus Lines moved to new facility. Dec 2009 Standard & Poor's raised the City's rating to A-.</p>	<p>2019 Clint D. Osorio appointed as City Manager</p>
<p>1980 Received the All America City Award.</p> 	<p>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.</p>	<p>2020 March 2020 Novel Coronavirus Pandemic - COVID 19, Stay-at-Home orders issued and City Hall closed to the public.</p> <p>December 2020 Pension Obligation Bond issued to refinance City's UAL effecting savings of \$51 million. City revises Strategic Plan to address effects of COVID</p>
<p>1982 Maintenance facility added at the Gardena Municipal Bus Lines.</p>	<p>2011 April 1, 2011 UUT rate collection at the maximum of 5%. Senior exemption eligibility reduced to age 60.</p> <p>May 10, 2011 Council adopted new fee resolution with an effective date of July 11, 2011.</p>	<p>2021 Issuance and sale of Lease Revenue Bond to finance a portion of the cost of the Aquatic & Senior Center, the renovation of the Chase Bank building to a community center, and various park improvements.</p> <p>City is awarded an \$8.5 million Prop 68 competitive grant as well as an \$1.4 million appropriation for the Aquatic & Senior Center</p>
<p>1994 Council action limited the number of card clubs from six to two.</p>	<p>2012 Created "Super-Departments" as a transitional phase for operational efficiency and cost containment during succession planning.</p>	
<p>1995 Annexation of El Camino Village.</p>		
<p>1996 Employee committees formed to review revenues, operational efficiencies, and customer service. A fourth committee compiled the information for council consideration.</p> <p>To reduce expenditures, Council implemented hiring freeze and a 2% decrease in appropriated expenditures for last six months of the fiscal year.</p>		
<p>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.</p>		
<p>2000 The newest card club in the State, the Hustler, opened in June 2000.</p> <p>Ending General Fund balance June 30, 2000 = (\$2,719,574).</p>		

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
- 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.



ADOPTED BUDGET SUMMARIES FY 2022/2023 & 2023/2024

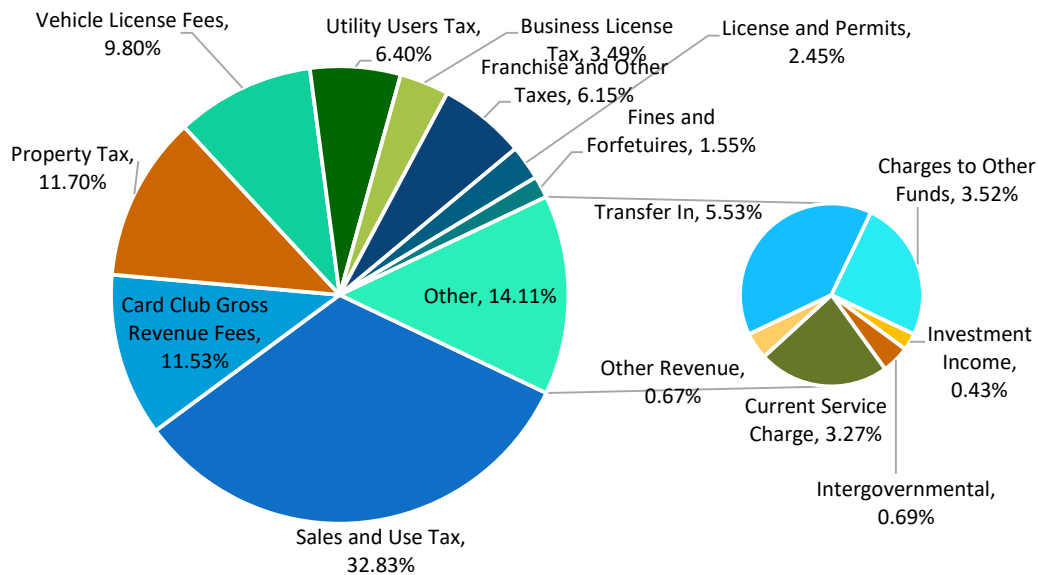


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GENERAL FUND REVENUE and EXPENDITURES 2022/2023

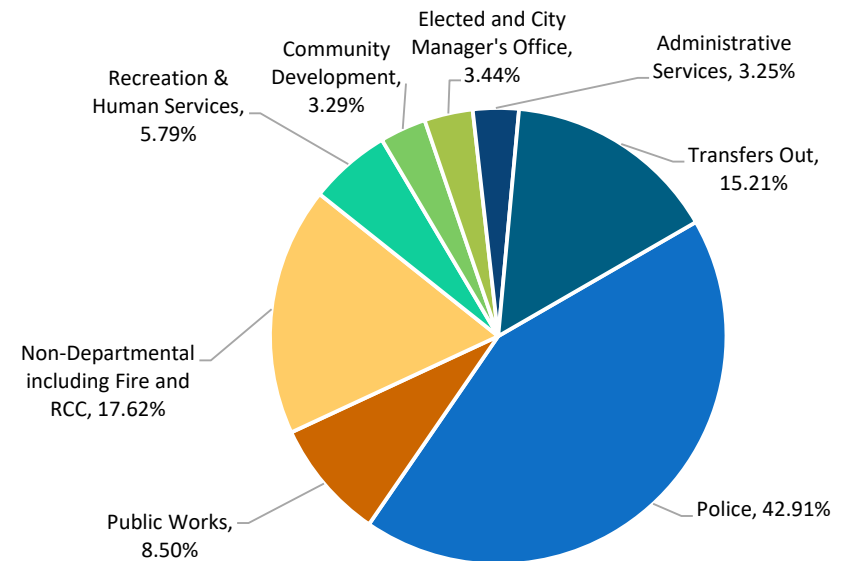
WHERE THE MONEY COMES FROM...

Revenue Sources	General Fund	% of Total
Sales and Use Tax	\$ 25,165,183	32.83%
Card Club Gross Revenue Fees	\$ 8,840,000	11.53%
Property Tax	\$ 8,965,773	11.70%
Vehicle License Fees	\$ 7,509,721	9.80%
Utility Users Tax	\$ 4,902,643	6.40%
Business License Tax	\$ 2,677,500	3.49%
Franchise and Other Taxes	\$ 4,714,425	6.15%
License and Permits	\$ 1,875,038	2.45%
Fines and Forfeitures	\$ 1,185,368	1.55%
Investment Income	\$ 330,000	0.43%
Intergovernmental	\$ 532,500	0.69%
Current Service Charge	\$ 2,506,467	3.27%
Other Revenue	\$ 512,036	0.67%
Transfer In	\$ 4,239,000	5.53%
Charges to Other Funds	\$ 2,698,115	3.52%
TOTAL REVENUES	\$ 76,653,769	100.00%



WHERE THE MONEY GOES...

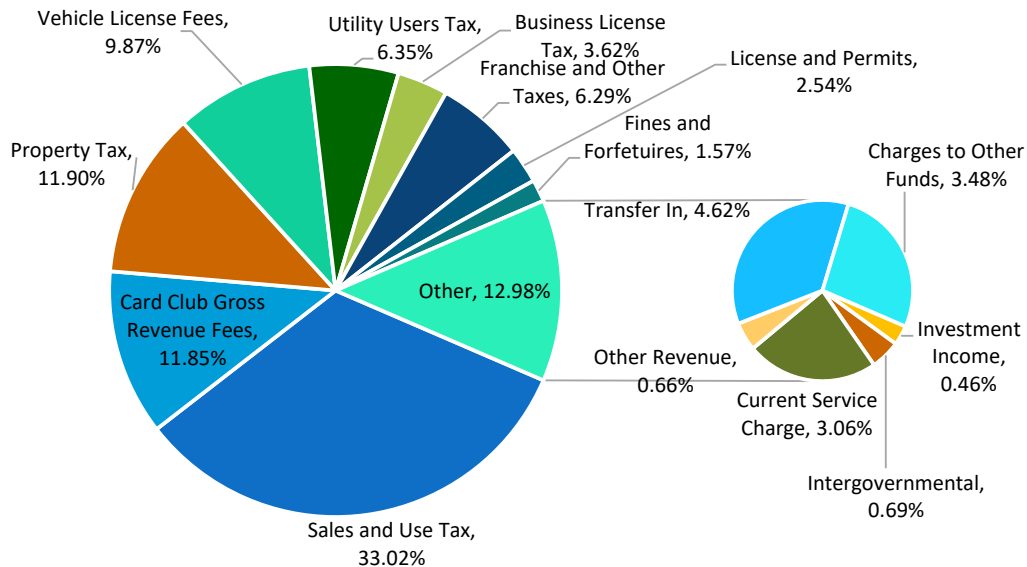
Department Expenditures	General Fund	% of Total
Police	\$ 32,878,497	42.91%
Public Works	6,509,050	8.50%
Non-Departmental including Fire and RCC	13,501,048	17.62%
Recreation & Human Services	4,436,453	5.79%
Community Development	2,519,383	3.29%
Elected and City Manager's Offices	2,631,900	3.44%
Administrative Services	2,490,589	3.25%
Transfers Out	11,649,841	15.21%
TOTAL EXPENDITURES	\$ 76,616,761	100.00%



GENERAL FUND REVENUE and EXPENDITURES 2023/2024

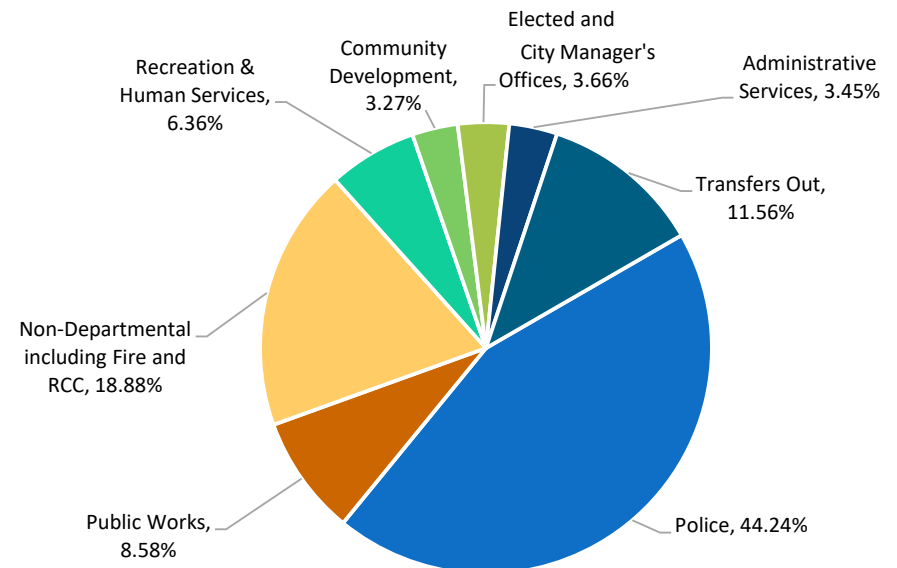
WHERE THE MONEY COMES FROM...

Revenue Sources	General Fund	% of Total
Sales and Use Tax	\$ 25,623,576	33.02%
Card Club Gross Revenue Fees	\$ 9,193,600	11.85%
Property Tax	\$ 9,234,746	11.90%
Vehicle License Fees	\$ 7,659,916	9.87%
Utility Users Tax	\$ 4,929,272	6.35%
Business License Tax	\$ 2,811,375	3.62%
Franchise and Other Taxes	\$ 4,879,429	6.29%
License and Permits	\$ 1,968,790	2.54%
Fines and Forfeitures	\$ 1,220,929	1.57%
Investment Income	\$ 355,000	0.46%
Intergovernmental	\$ 537,500	0.69%
Current Service Charge	\$ 2,377,600	3.06%
Other Revenue	\$ 512,036	0.66%
Transfer In	\$ 3,587,448	4.62%
Charges to Other Funds	\$ 2,702,388	3.48%
TOTAL REVENUES	\$ 77,593,605	100.00%



WHERE THE MONEY GOES...

Department Expenditures	General Fund	% of Total
Police	\$ 34,309,188	44.24%
Public Works	6,656,917	8.58%
Non-Departmental including Fire and RCC	14,640,514	18.88%
Recreation & Human Services	4,929,066	6.36%
Community Development	2,537,141	3.27%
Elected and City Manager's Offices	2,841,708	3.66%
Administrative Services	2,672,264	3.45%
Transfers Out	8,967,671	11.56%
TOTAL EXPENDITURES	\$ 77,554,469	100.00%

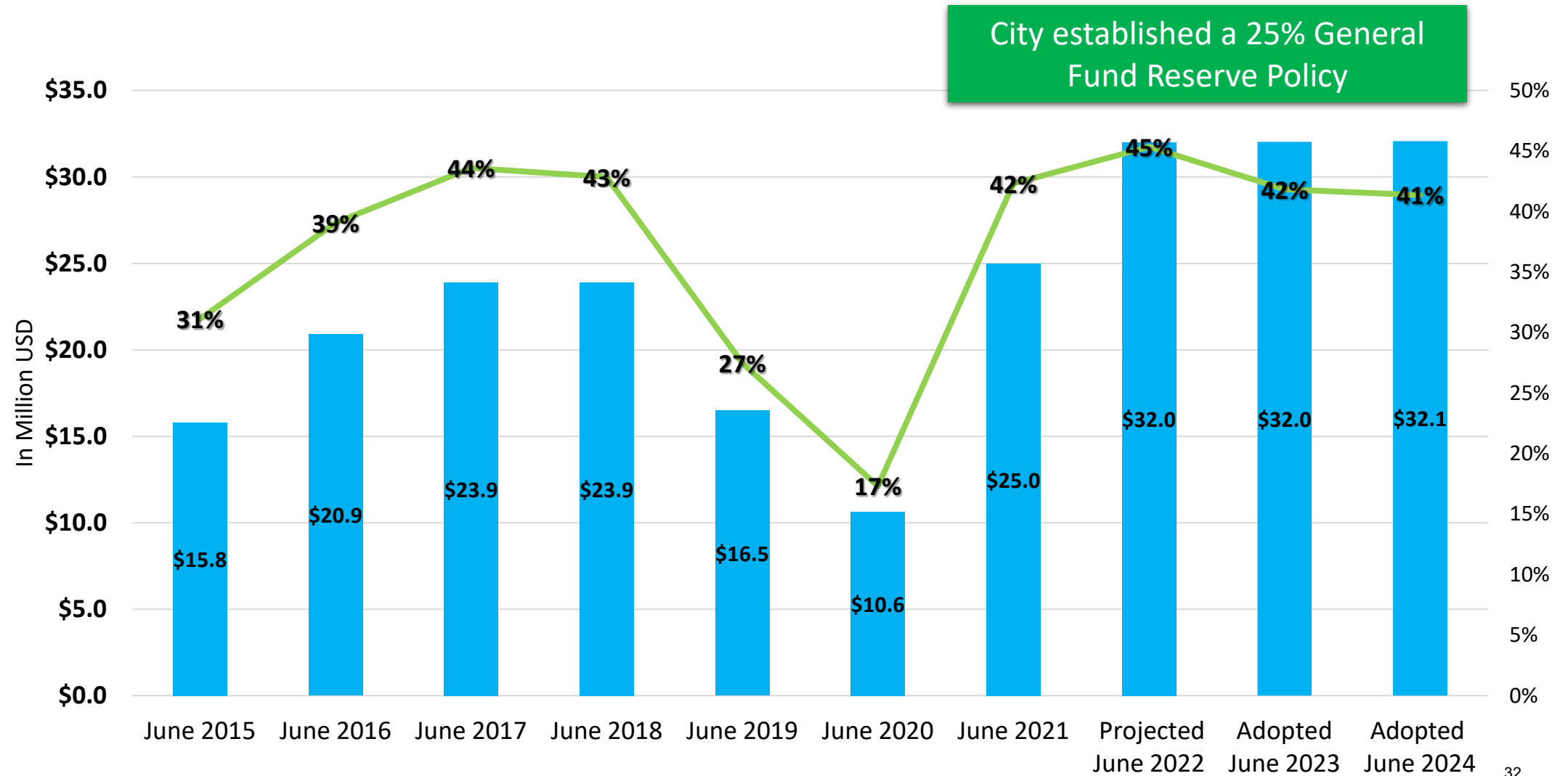


GENERAL FUND HISTORICAL REVENUE AND EXPENDITURE SUMMARY

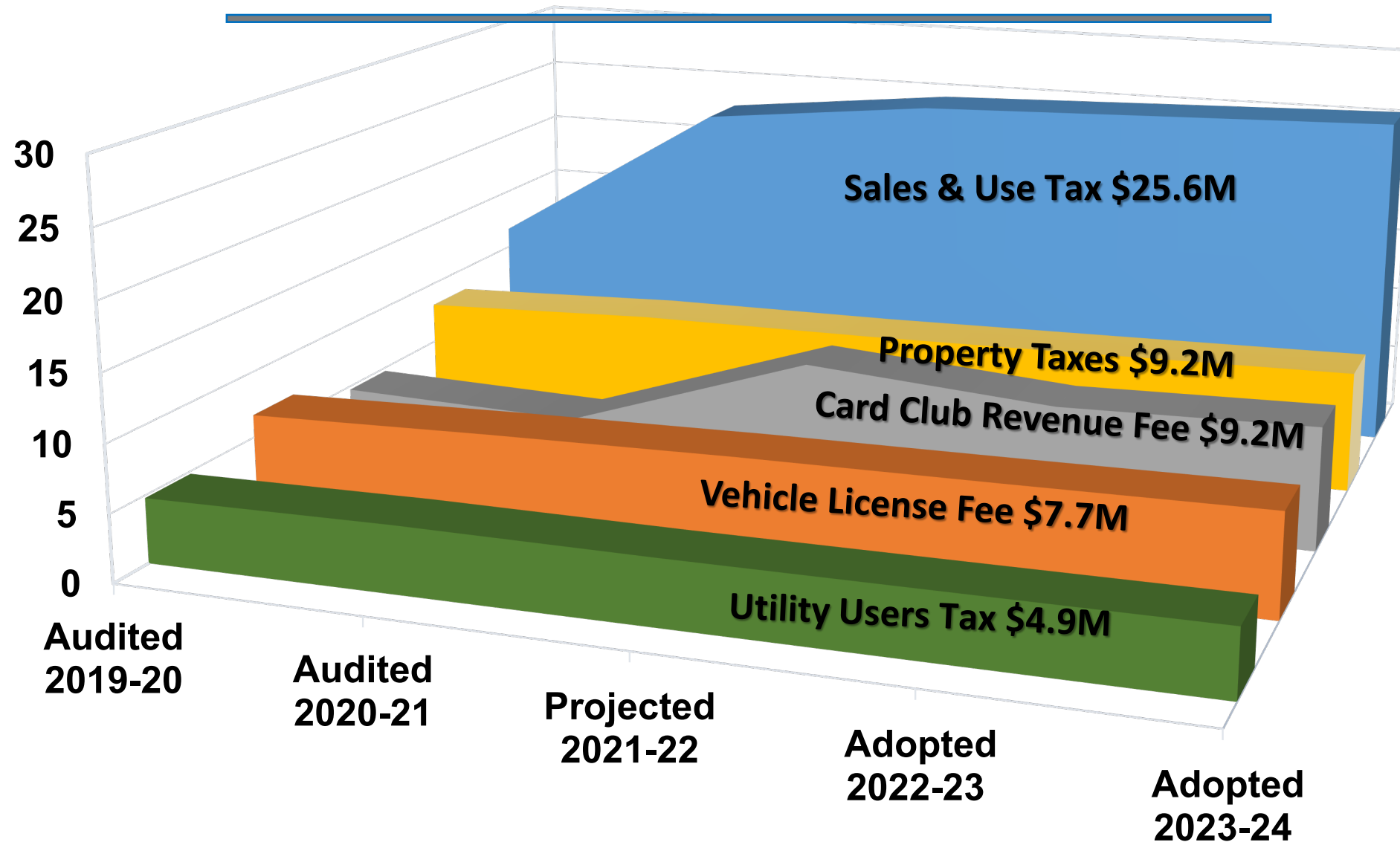
	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024	Change in % Adopted 2023-24 vs Adopted 2022-23
<u>Revenues and Other Sources:</u>					
Taxes	54,483,563	55,741,766	62,775,245	64,331,914	2.48%
Licenses and Permits	2,397,538	1,779,976	1,875,038	1,968,790	5.00%
Fines and Forfeitures	1,038,080	980,000	1,185,368	1,220,929	3.00%
Investment Income	(185,053)	255,000	330,000	355,000	7.58%
Intergovernmental	547,901	577,500	532,500	537,500	0.94%
Current Service Charges	2,401,917	2,268,298	2,506,467	2,377,600	-5.14%
Other Revenue	492,320	512,036	512,036	512,036	0.00%
Charges to Other Funds	2,674,733	2,707,439	2,698,115	2,702,388	0.16%
Transfer In	9,505,011	2,098,821	4,239,000	3,587,448	-15.37%
Total Revenues	73,356,010	66,920,836	76,653,769	77,593,605	1.23%
<u>Expenditures:</u>					
Salaries and Benefits	32,094,341	37,085,479	42,894,296	46,695,443	8.86%
Materials and Operations	16,816,978	18,572,196	21,902,370	21,741,101	-0.74%
Capital Outlay	318,055	319,804	170,254	150,254	-11.75%
Fund Transfers	9,863,925	10,887,862	11,649,841	8,967,671	-23.02%
Total Expenditures	59,093,299	66,865,341	76,616,761	77,554,469	1.22%
Net Change in General Fund Fund Balance	14,262,711	55,495	37,008	39,136	
Fund Balances - Beginning	10,693,492	24,956,203	25,011,698	25,048,706	0.15%
Fund Balances - Ending*	24,956,203	25,011,698	25,048,706	25,087,842	0.30%

* Fund 010 only

GENERAL FUND BALANCE



GENERAL FUND TOP 5 REVENUES



**GENERAL FUND REVENUES BY ACCOUNT
FOUR-YEAR COMPARISON
FISCAL YEARS ENDING 2021-2024**

Revenue Sources		2020-2021 Audited	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Adopted
TAXES (001)					
3101-3105	Property Taxes	\$ 8,760,400	\$ 8,704,633	\$ 8,965,773	\$ 9,234,746
3106	Sales and Use Tax	\$ 22,825,090	\$ 20,191,841	\$ 25,165,183	\$ 25,623,576
3107-09, 3112-13	Franchise Taxes	\$ 2,025,517	\$ 2,115,000	\$ 2,164,425	\$ 2,240,000
3110	Documentary Stamp Tax	\$ 285,357	\$ 275,000	\$ 290,000	\$ 295,000
3115-3116	Business License Tax	\$ 2,508,287	\$ 2,550,000	\$ 2,677,500	\$ 2,811,375
3117	Card Club Gross Revenue Fees	\$ 4,154,913	\$ 7,500,000	\$ 8,840,000	\$ 9,193,600
3118	Utility Users Tax	\$ 4,970,799	\$ 4,877,820	\$ 4,902,643	\$ 4,929,272
3119	Franchise Utility	\$ 849,606	\$ 825,000	\$ 870,000	\$ 884,429
3121	Hotel/Motel Tax	\$ 940,637	\$ 1,300,000	\$ 1,350,000	\$ 1,420,000
3122, 3349	Property Tax - Homeowner Tax Relief	\$ 38,964	\$ 40,000	\$ 40,000	\$ 40,000
3345	Motor Vehicle License In-Lieu	\$ 44,693	\$ 40,000	\$ 40,000	\$ 40,000
3346-3348	Vehicle License/Licenses In-Lieu	\$ 7,079,299	\$ 7,322,472	\$ 7,469,721	\$ 7,619,916
TOTAL TAXES		\$ 54,483,563	\$ 55,741,766	\$ 62,775,245	\$ 64,331,914
LICENSES & PERMITS (002)					
3218-3220	Special and Entertainment Permits	\$ 139,011	\$ 150,000	\$ 157,500	\$ 165,375
3222-3232	Building and Other Permits	\$ 2,189,274	\$ 1,569,950	\$ 1,654,511	\$ 1,737,236
3234-3235	Appeals and Administration Fees	\$ 61,253	\$ 60,026	\$ 63,028	\$ 66,179
3473	Fireworks and Regulatory Fees	\$ 8,000	\$ -	\$ -	\$ -
TOTAL LICENSES and PERMITS		\$ 2,397,538	\$ 1,779,976	\$ 1,875,038	\$ 1,968,790
FINES & FORFEITURES (003)					
3533-3535	Administrative Citation and Parking Fines	\$ 1,027,870	\$ 950,000	\$ 1,155,368	\$ 1,190,929
3536-3538	Court Fines	\$ 10,210	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL FINES and FORFEITURES		\$ 1,038,080	\$ 980,000	\$ 1,185,368	\$ 1,220,929
INVESTMENT INCOME (004)					
3640	Interest on Investments	\$ 69,965	\$ 150,000	\$ 150,000	\$ 175,000
3641-3644	Rents and Concessions	\$ 33,997	\$ 55,000	\$ 80,000	\$ 80,000
3645	Fair Market Value on Investments	\$ (289,015)	\$ 50,000	\$ 100,000	\$ 100,000
3646	Other Investment Income	\$ -	\$ -	\$ -	\$ -
TOTAL INVESTMENT INCOME		\$ (185,053)	\$ 255,000	\$ 330,000	\$ 355,000
FROM OTHER AGENCIES (005/006/007)					
3311	Public Safety Augmentation	\$ 405,779	\$ 410,000	\$ 415,000	\$ 420,000
3375-3376	STC Reimbursement/POST Reimbursement	\$ 19,496	\$ 2,000	\$ 2,000	\$ 2,000
3378	Mandated Cost Reimbursement	\$ 32,494	\$ 30,000	\$ 30,000	\$ 30,000
3383-88,3772,3391	Other Reimbursements	\$ 90,132	\$ 135,500	\$ 85,500	\$ 85,500
TOTAL FROM OTHER AGENCIES		\$ 547,901	\$ 577,500	\$ 532,500	\$ 537,500

**GENERAL FUND REVENUES BY ACCOUNT
FOUR-YEAR COMPARISON
FISCAL YEARS ENDING 2021-2024**

Revenue Sources		2020-2021 Audited	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Adopted
CURRENT SERVICE CHARGES (008)					
3401-3402	Public Service Impact/Development Fees	\$ 156,000	\$ 32,000	\$ 50,000	\$ 50,000
3403	Business Registration Fee	\$ 1,846	\$ 2,000	\$ 2,000	\$ 2,000
3406	Trucking Impact Fee	\$ 2,026	\$ 10,000	\$ 15,000	\$ 15,000
3407	ATM Commission	\$ 20	\$ -	\$ -	\$ -
3409	Passport Fees	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
3411	Tipping Fees - CDS Refuse	\$ 187,210	\$ 180,000	\$ 190,000	\$ 190,000
3404, 3418-31, 3470	Recreation Fees	\$ 81,006	\$ 254,683	\$ 326,500	\$ 331,500
3433-3435	Industrial Waste/Strong Motion/Runoff Fees	\$ 287,626	\$ 210,000	\$ 220,000	\$ 220,000
3450-3452	Planning - Fees	\$ 529,572	\$ 570,000	\$ 680,167	\$ 530,000
3453-3459	Miscellaneous Fees (Public Works)	\$ 51,150	\$ 55,800	\$ 55,800	\$ 55,800
3466	Sewer Connection Fees	\$ 38,116	\$ 30,000	\$ 30,000	\$ 30,000
3475	Police Towing Admin Fees	\$ 109,983	\$ 120,000	\$ 126,000	\$ 132,300
3491	Police Services Bus Lines	\$ 388,113	\$ 386,345	\$ 350,000	\$ 350,000
3462, 3482	Miscellaneous Fees (Police Department)	\$ 52,297	\$ 61,256	\$ 70,000	\$ 70,000
3405, 3432-38, 3463-90	Other	\$ 284,216	\$ 116,214	\$ 141,000	\$ 141,000
3492	Franchise - Admin Fees (AB939)	\$ 232,736	\$ 230,000	\$ 240,000	\$ 250,000
TOTAL CURRENT SERVICE CHARGES		\$ 2,401,917	\$ 2,268,298	\$ 2,506,467	\$ 2,377,600
OTHER REVENUE (009)					
3701	Franchise - Community Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
3770	Sale of Real or Personal Property	\$ 3,492	\$ 10,000	\$ 10,000	\$ 10,000
3705,3771-3787, 3789	Miscellaneous	\$ 113,814	\$ 102,036	\$ 152,036	\$ 152,036
3760, 3791	CIP and Engineering Costs Reimbursed	\$ 325,014	\$ 350,000	\$ 300,000	\$ 300,000
3901-3902	Prior Year Adjustments/Stale Checks	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER REVENUE		\$ 492,320	\$ 512,036	\$ 512,036	\$ 512,036
TOTAL REVENUES		\$ 61,176,266	\$ 62,114,576	\$ 69,716,654	\$ 71,303,769
CHARGES TO OTHER FUNDS (084)		\$ 2,674,733	\$ 2,707,439	\$ 2,698,115	\$ 2,702,388
FUNDS TRANSFERRED IN (089)		\$ 9,505,011	\$ 2,098,821	\$ 4,239,000	\$ 3,587,448
TOTAL GENERAL FUND		\$ 73,356,011	\$ 66,920,836	\$ 76,653,769	\$ 77,593,605

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2022-2023

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
General	\$ 72,414,769	\$ 4,239,000	\$ 76,653,769	\$ 64,966,920	\$ 11,649,841	\$ 76,616,761
General Fund	72,414,769	4,239,000	76,653,769	64,966,920	11,649,841	76,616,761
General Liability	1,913,564	2,236,852	4,150,416	2,650,414	-	2,650,414
Workers' Compensation	1,818,400	550,000	2,368,400	2,217,890	-	2,217,890
Health Benefits	10,116,768	-	10,116,768	8,445,957	1,636,852	10,082,809
Combined Internal Services Fund	13,848,732	2,786,852	16,635,584	13,314,261	1,636,852	14,951,113
Debt Service - 2006 Series A & B Refunding	-	1,026,340	1,026,340	1,026,340	-	1,026,340
Debt Service - 2014 Taxable Lease Rev Ref Bonds	-	506,011	506,011	506,011	-	506,011
Debt Service - 2007A Refunding Rev Bonds	-	188,545	188,545	188,545	-	188,545
Debt Service - 2017 Lease Financing	-	288,798	288,798	288,798	-	288,798
Debt Service - Taxable Pension Obligation Bonds 2020	5,153,063	2,500	5,155,563	5,155,563	-	5,155,563
Debt Service - Lease Revenue Bonds, 2021	6,020,000	940,500	6,960,500	940,500	6,020,000	6,960,500
Combined Debt Service	11,173,063	2,952,694	14,125,757	8,105,757	6,020,000	14,125,757
Capital Improvements	-	40,504,947	40,504,947	40,504,947	-	40,504,947
GTrans	29,599,945	5,837,096	35,437,041	35,308,591	128,450	35,437,041
Sewer Fund	2,660,000	-	2,660,000	1,586,058	840,962	2,427,020
Combined Enterprise Funds	32,259,945	5,837,096	38,097,041	36,894,649	969,412	37,864,061
Equipment Revolving	-	-	-	-	-	-
Technology Replacement	203,141	500,000	703,141	208,000	-	208,000
Deferred Maintenance	-	2,000,000	2,000,000	-	704,000	704,000
Post Employment Benefits Fund	-	3,223,920	3,223,920	2,968,560	-	2,968,560
Vehicle Replacement Fund	-	650,000	650,000	550,000	-	550,000
Measure H Homeless Initiative	110,000	-	110,000	110,000	-	110,000
Asset Seizure Fund-Non Federal	-	-	-	-	-	-
Consolidated Street Lighting District	839,045	-	839,045	789,045	300,000	1,089,045
Artesia Blvd. Landscape District	21,662	-	21,662	21,662	-	21,662
State Gas Tax	1,752,022	-	1,752,022	580,800	1,235,000	1,815,800
Maxine Waters Federal Earmark	1,400,000	-	1,400,000	-	1,400,000	1,400,000
Supplement Law Enforcement (SLESF)	150,000	-	150,000	150,000	-	150,000
Traffic Safety Fund	75,500	-	75,500	-	75,500	75,500

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2022-2023

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
Asset Forfeiture Fund	-	-	-	-	-	-
Measure W Safe Clean Water Program	830,500	-	830,500	554,000	710,000	1,264,000
Surface Trans Program Local Hazard Grant	1,547,800	-	1,547,800	-	1,547,800	1,547,800
Bicycle and Pedestrian Program	56,814	-	56,814	-	136,000	136,000
Local Early Action Planning Grants	300,000	-	300,000	200,000	-	200,000
Measure M Transit	2,864,928	-	2,864,928	-	2,864,928	2,864,928
GTrans OPEB Trust	150,000	-	150,000	-	-	-
City OPEB Trust Fund	-	600,000	600,000	-	-	-
Measure R Transit	2,872,168	-	2,872,168	-	2,872,168	2,872,168
Prop A Local Return	1,491,878	-	1,491,878	1,491,878	-	1,491,878
Prop 1B Capital	-	-	-	-	-	-
Prop 1B Security	100,000	-	100,000	-	100,000	100,000
AQMD - MSRC	-	-	-	-	-	-
Parks and Recreation Urban Park Grant	-	-	-	-	-	-
Measure A	1,750,000	-	1,750,000	-	1,750,000	1,750,000
South Coast AQMD	80,500	-	80,500	77,000	3,500	80,500
Prop C Local Return	1,241,151	-	1,241,151	37,947	4,050,000	4,087,947
Prop 68 State Parks Grant	8,715,103	-	8,715,103	-	8,715,103	8,715,103
Measure R Highway	3,658,267	-	3,658,267	-	3,658,267	3,658,267
Measure R Local Return	917,863	-	917,863	37,946	1,150,000	1,187,946
In Lieu Funds	220,000	-	220,000	-	1,654,730	1,654,730
Measure M Local Return	1,057,978	-	1,057,978	26,305	1,470,000	1,496,305
SB 1- Gas Tax	1,395,521	-	1,395,521	-	4,293,047	4,293,047
SB 2 Planning Grants Program	310,000	-	310,000	100,000	-	100,000
American Rescue Plan (ARP)	2,300,000	-	2,300,000	-	2,300,000	2,300,000
Unfunded Accrued Liability (UAL) Fund	-	468,948	468,948	-	-	-
Measure M Highway	2,736,000	-	2,736,000	-	2,736,000	2,736,000
UAL Fund - GTrans	-	128,450	128,450	-	-	-
UAL Fund - Sewer	-	5,962	5,962	-	-	-
SCAMP	273,000	-	273,000	273,000	-	273,000
SCAMP - Home Delivery	219,000	-	219,000	219,000	-	219,000

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2022-2023

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
Supportive Services Program	119,000	-	119,000	119,000	-	119,000
Social Center for Mentally Disabled	-	30,255	30,255	30,255	-	30,255
Senior Citizen Day Care - Trust	-	65,159	65,159	65,159	-	65,159
Family Child Care	3,598,052	-	3,598,052	3,598,052	-	3,598,052
Family Child Care CRRSA	-	-	-	5,610	-	5,610
Juvenile Justice & Intervention Program	-	-	-	-	-	-
Prop 56 - Tobacco Grant Program	-	-	-	-	-	-
BJA BYRNE Discretionary Grant	26,126	-	26,126	26,126	-	26,126
BJA Coronavirus Emergency Supp Funding	-	-	-	-	-	-
ABC Local Law Enforcement Agencies Prog.	-	-	-	-	-	-
State Homeland Security Grant Program	-	-	-	-	-	-
OTS DUI Enforcement Awareness Program	100,000	-	100,000	100,000	-	100,000
HOME ARP	1,040,280	-	1,040,280	1,040,280	-	1,040,280
CDBG Admin	119,355	-	119,355	119,355	-	119,355
CDBG Handyman Fixup Program	238,710	-	238,710	238,710	-	238,710
CDBG Health and Safety Code Enforcement	156,000	-	156,000	156,000	-	156,000
CDBG CV	380,000	-	380,000	380,000	-	380,000
CDBG Youth and Family Services Bureau	85,936	8,865	94,801	94,801	-	94,801
CDBG Senior Citizen Day Care Center	-	-	-	-	-	-
Combined Special Revenue Funds	45,503,300	7,681,559	53,184,859	14,368,491	43,726,043	58,094,534
TOTAL ALL FUNDS	\$ 175,199,809	\$ 64,002,148	\$ 239,201,957	\$ 178,155,025	\$ 64,002,148	\$ 242,157,173

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2023-2024

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
General	\$ 74,006,157	\$ 3,587,448	\$ 77,593,605	\$ 68,586,798	\$ 8,967,671	\$ 77,554,469
General Fund	74,006,157	3,587,448	77,593,605	68,586,798	8,967,671	77,554,469
General Liability	1,359,585	1,186,852	2,546,437	2,736,135	-	2,736,135
Workers' Compensation	1,476,306	500,000	1,976,306	2,279,683	-	2,279,683
Health Benefits	11,005,643	-	11,005,643	9,287,373	1,786,852	11,074,225
Combined Internal Services Fund	13,841,534	1,686,852	15,528,386	14,303,191	1,786,852	16,090,043
Debt Service - 2006 Series A & B Refunding	-	1,025,189	1,025,189	1,025,189	-	1,025,189
Debt Service - 2014 Taxable Lease Rev Ref Bonds	-	508,444	508,444	508,444	-	508,444
Debt Service - 2007A Refunding Rev Bonds	-	187,545	187,545	187,545	-	187,545
Debt Service - 2017 Lease Financing	-	287,950	287,950	287,950	-	287,950
Debt Service - Taxable Pension Obligation Bonds 2020	5,541,063	2,500	5,543,563	5,543,563	-	5,543,563
Debt Service - Lease Revenue Bonds, 2021	5,000,000	943,500	5,943,500	943,500	5,000,000	5,943,500
Combined Debt Service	10,541,063	2,955,128	13,496,191	7,552,691	5,000,000	13,496,191
Capital Improvements	-	15,792,000	15,792,000	15,792,000	-	15,792,000
GTrans	43,334,439	6,434,096	49,768,535	49,638,864	129,671	49,768,535
Sewer Fund	2,686,450	-	2,686,450	1,656,153	391,019	2,047,172
Combined Enterprise Funds	46,020,889	6,434,096	52,454,985	51,295,017	520,690	51,815,707
Equipment Revolving	-	-	-	-	-	-
Technology Replacement	203,141	150,000	353,141	114,000	-	114,000
Deferred Maintenance	-	650,000	650,000	-	-	-
Post Employment Benefits Fund	-	3,483,749	3,483,749	3,206,046	-	3,206,046
Vehicle Replacement Fund	-	650,000	650,000	550,000	-	550,000
Measure H Homeless Initiative	68,883	-	68,883	68,883	-	68,883
Asset Seizure Fund-Non Federal	-	-	-	-	-	-
Consolidated Street Lighting District	864,141	-	864,141	814,141	50,000	864,141
Artesia Blvd. Landscape District	21,662	-	21,662	21,662	-	21,662
State Gas Tax	1,752,022	-	1,752,022	590,597	1,150,000	1,740,597
Maxine Waters Federal Earmark	-	-	-	-	-	-
Supplement Law Enforcement (SLESF)	150,000	-	150,000	150,000	-	150,000
Traffic Safety Fund	75,500	-	75,500	-	75,500	75,500

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2023-2024

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
Asset Forfeiture Fund	-		-	-		-
Measure W Safe Clean Water Program	830,500		830,500	554,000	400,000	954,000
Surface Trans Program Local Hazard Grant	-		-	-		-
Bicycle and Pedestrian Program	40,000		40,000	-	40,000	40,000
Local Early Action Planning Grants	-		-	-		-
Measure M Transit	2,864,928		2,864,928	-	2,864,928	2,864,928
GTrans OPEB Trust	200,000		200,000	-		-
City OPEB Trust Fund	-	600,000	600,000	-		-
Measure R Transit	2,872,168		2,872,168	-	2,872,168	2,872,168
Prop A Local Return	1,507,058		1,507,058	1,507,058		1,507,058
Prop 1B Capital	697,000		697,000		697,000	697,000
Prop 1B Security	-		-			-
AQMD - MSRC	-		-	50,000		50,000
Parks and Recreation Urban Park Grant	-		-	-		-
Measure A	375,000		375,000		375,000	375,000
South Coast AQMD	80,500		80,500	77,000	3,500	80,500
Prop C Local Return	1,241,151		1,241,151	41,228	1,050,000	1,091,228
Prop 68 State Parks Grant	-		-			-
Measure R Highway	-		-			-
Measure R Local Return	917,863		917,863	41,228	750,000	791,228
In Lieu Funds	810,000		810,000		3,500,000	3,500,000
Measure M Local Return	1,057,978		1,057,978	28,329	950,000	978,329
SB 1- Gas Tax	1,395,521		1,395,521		1,375,000	1,375,000
SB 2 Planning Grants Program	-		-			-
American Rescue Plan (ARP)	1,648,448		1,648,448		1,648,448	1,648,448
Unfunded Accrued Liability (UAL) Fund		466,957	466,957			-
Measure M Highway	2,627,000		2,627,000		2,627,000	2,627,000
UAL Fund - GTrans	-	129,671	129,671			-
UAL Fund - Sewer	-	6,019	6,019			-
SCAMP	280,376		280,376	280,376		280,376
SCAMP - Home Delivery	219,000		219,000	219,000		219,000

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2023-2024

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
Supportive Services Program	119,000		119,000	119,000		119,000
Social Center for Mentally Disabled		32,784	32,784	32,784		32,784
Senior Citizen Day Care - Trust	250	67,216	67,466	67,466		67,466
Family Child Care	3,669,933		3,669,933	3,669,933		3,669,933
Family Child Care CRRSA	-		-			-
Juvenile Justice & Intervention Program	-		-			-
Prop 56 - Tobacco Grant Program	-		-			-
BJA BYRNE Discretionary Grant	26,126		26,126	26,126		26,126
BJA Coronavirus Emergency Supp Funding	-		-			-
ABC Local Law Enforcement Agencies Prog.			-			-
State Homeland Security Grant Program			-			-
OTS DUI Enforcement Awareness Program	100,000		100,000	100,000		100,000
CDBG Admin	119,355		119,355	119,355		119,355
CDBG Handyman Fixup Program	238,710		238,710	238,710		238,710
CDBG Health and Saffey Code Enforcement	156,000		156,000	156,000		156,000
CDBG Youth and Family Services Bureau	85,936	11,837	97,773	97,773		97,773
CDBG Senior Citizen Day Care Center	-	-	-	-	-	-
Combined Special Revenue Funds	27,315,150	6,248,233	33,563,383	12,940,695	20,428,544	33,369,239
TOTAL ALL FUNDS	\$ 171,724,793	\$ 36,703,757	\$ 208,428,550	\$ 170,470,392	\$ 36,703,757	\$ 208,117,649

**SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2022-2023 ADOPTED BUDGET - ALL FUNDS**

Fund Description	Revenues	Expenditures	Delta
General Fund	\$76,653,769	\$76,616,761	\$37,008
Combined Internal Services	\$16,635,584	\$14,951,113	\$1,684,471
Combined Debt Service	\$14,125,757	\$14,125,757	\$0
Capital Improvement (CIP)	\$40,504,947	\$40,504,947	\$0
Combined Enterprise Funds - Transportation	\$35,437,041	\$35,437,041	\$0
Combined Enterprise Funds - Sewer	\$2,660,000	\$2,427,020	\$232,980
Special Revenue Funds	\$53,184,859	\$58,094,534	(\$4,909,675)
Total All Funds - not including beginning fund balance	\$239,201,957	\$242,157,173	(\$2,955,216)

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 2023-2024 ADOPTED BUDGET - ALL FUNDS**

Fund Description	Revenues	Expenditures	Delta
General Fund	\$77,593,605	\$77,554,469	\$39,136
Combined Internal Services	\$15,528,386	\$16,090,043	(\$561,657)
Combined Debt Service	\$13,496,191	\$13,496,191	\$0
Capital Improvement (CIP)	\$15,792,000	\$15,792,000	\$0
Combined Enterprise Funds - Transportation	\$49,768,535	\$49,768,535	\$0
Combined Enterprise Funds - Sewer	\$2,686,450	\$2,047,172	\$639,278
Special Revenue Funds	\$33,563,383	\$33,369,239	\$194,144
Total All Funds - not including beginning fund balance	\$208,428,550	\$208,117,649	\$310,901

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 ADOPTED BUDGETS FY 2022/2023 & 2023/2024

OPERATIONAL DEPARTMENTS

CITIZENS OF GARDENA

ELECTED & CITY MANAGER'S OFFICES

**Administrative
Services**

Police

Public Works

**Recreation &
Human Services**

**Community
Development**

GTrans



J. Ingrid Tsukiyama
City Treasurer



Art Kaskanian
Councilmember



Rodney G. Tanaka
Mayor Pro Tem



Tasha Cerda
Mayor



Mark E. Henderson Ed. D
Councilmember



Paulette C. Francis
Councilmember



Mina Semenza
City Clerk



Clint Osorio
City Manager

ELECTED & CITY MANAGER'S OFFICES

City of Gardena

CITY COUNCIL

- Legislative body for the City of Gardena and serve on various committees, commissions, and boards
- Provides policy and operational direction to the City Manager
- Establishes City services and service levels; tax rates, fees, assessments,- and other revenue as set forth by the Gardena Municipal Code

CITY MANAGER

- Appoint all department heads and supervise the operation of all City departments.
- Implementing Mayor and City Council's policy decisions and objectives.
- Prepare and observe the municipal budget and make recommendations to the City Council.

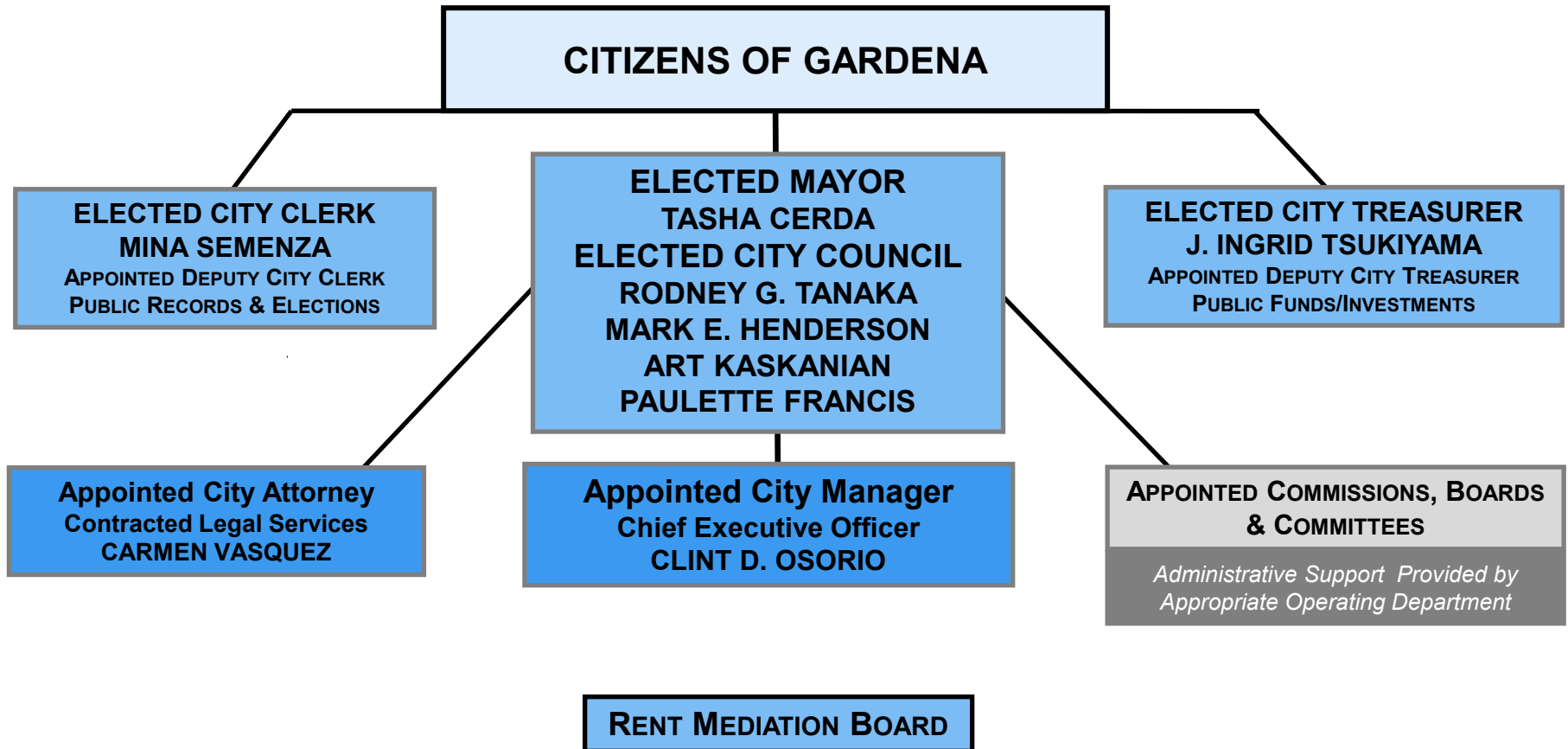
CITY CLERK

- Maintaining records and updating Municipal Code
- Provides resources to the public and City staff
- Publication and posting of ordinances, meetings, and other legal notices

CITY TREASURER

- Performs an oversight role of the investing of all public funds
- Advises the City Council with regard to investment policies and oversight
- Provides centralized cashing system services for all City departments

ELECTED & CITY MANAGER'S OFFICES

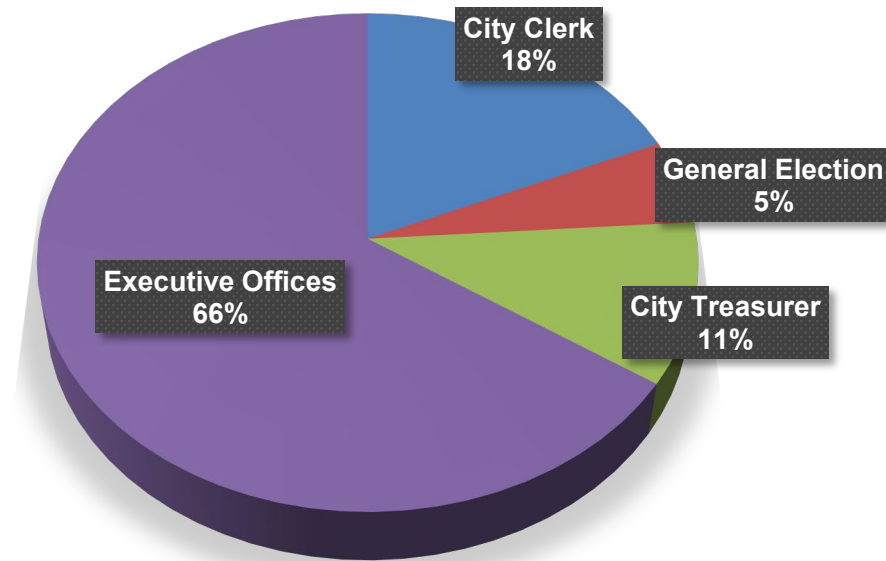


ELECTED & CITY MANAGER'S OFFICES

Staffing Plan

Elected & City Manager's Offices						
Staffing Plan - Full Time Equivalent Positions						
	Budgeted FY18/19	Budgeted FY 19/20	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24
<u>MAYOR & CITY COUNCIL OFFICE</u>						
Elected Mayor (1)	-	-	-	-	-	-
Elected Councilperson (4)	-	-	-	-	-	-
Executive Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Total Mayor/Council Office	1.00	1.00	1.00	1.00	1.00	1.00
<u>CITY CLERK'S OFFICE</u>						
Elected City Clerk (1)	-	-	-	-	-	-
Appointed Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Records Management Coordinator	-	-	1.00	1.00	1.00	1.00
Customer Service Clerk II	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Clerk I	1.00	1.00	1.00	1.00	1.00	1.00
Total City Clerk's Office	3.00	3.00	4.00	4.00	4.00	4.00
<u>CITY TREASURER'S OFFICE</u>						
Elected City Treasurer (1)	-	-	-	-	-	-
Appointed Deputy City Treasurer	1.00	1.00	1.00	1.00	1.00	-
Appointed Deputy City Treasurer / Financial Services Manager	-	-	-	-	-	1.00
Senior Account Clerk	-	-	-	-	0.50	1.00
** Account Clerk	0.54	0.54	-	-	-	-
Intern	-	-	-	0.75	-	-
Total City Treasurer's Office	1.54	1.54	1.00	1.75	1.50	2.00
<u>CITY MANAGER'S OFFICE</u>						
City Manager (Appointed by City Council)	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	-	-	-	-	1.00	1.00
Public Information Officer	-	-	-	-	1.00	1.00
Administrative Aide	1.00	1.00	1.00	2.00	-	-
Administrative Analyst I	-	-	1.00	1.00	1.00	1.00
* Senior Administrative Analyst	1.00	1.00	-	-	-	-
Clerk Typist (Lobby Receptionist)	1.00	1.00	-	-	-	-
Intern	-	-	0.33	0.33	0.80	0.80
Rent Mediation Board (15)	-	-	-	-	-	-
Total City Manager's Office	4.00	4.00	3.33	4.33	4.80	4.80
TOTAL ELECTED & CITY MANAGER'S OFFICES	9.54	9.54	9.33	11.08	11.30	11.80
*Vacant position (frozen) due to Covid related budget shortfalls						
**Positions eliminated due to Covid related budget shortfalls						

Elected and City Manager's Offices	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
City Clerk	328,399	414,173	492,368	524,543
General Election	188	105,184	-	155,184
City Treasurer	269,207	223,300	273,887	297,715
City Manager	1,299,928	1,511,492	1,865,645	1,864,266
Total Elected and City Manager's Offices	1,897,722	2,254,149	2,631,900	2,841,708





ADMINISTRATIVE SERVICES

City of Gardena

The Administrative Services Department includes Human Resources, Technology, and, the Finance Division. We safeguard the short and long-term financial stability of the community through prudent fiscal policies, coordinate the recruitment and retention of top-notch employees, and safeguard the sensitive information that filters through our technology department. We are committed to providing excellent service to our internal departments and our community.

01 GOAL

Conduct an RFP to initiate the process of obtaining a new Enterprise Resource Planning system for accounting, procurement, planning, human resources, permitting, licensing, etc.

02 GOAL

Conducting a classification and compensation study to assure that top-notch employees are recruited and retained.

03 GOAL

Updating and streamlining the City websites to provide easily accessible information to the community.



ADMINISTRATIVE SERVICES

CITY MANAGER
CLINT OSORIO

DIRECTOR
RAY BEEMAN

TECHNOLOGY RESOURCES

Network Infrastructure
Desktop Computer Support
Mobile Devices Support
Telephone Administration
Cable Television
Webmaster
Graphics/Publications

FISCAL RESOURCES

Payroll & Benefits
Accounts Payable & Receivable
Revenue Management/Collections
Budgeting, Auditing,
Grant/Special Revenue Accounting
Financial Analysis & Reporting
Capital Funding/Debt Administration

HUMAN RESOURCES

Recruitment & Hiring
Classification & Compensation
Employee/Retiree Benefits
Workers Compensation
Labor Relations
Employee Services

PURCHASING

Procurement
Service Contracts
PO Issuance

RISK MANAGEMENT

Claim Processing
Property Damage Processing
Purchase Citywide Insurance

INVESTMENTS

Investment Management
Investment Analysis
Ensure Sufficient Liquidity

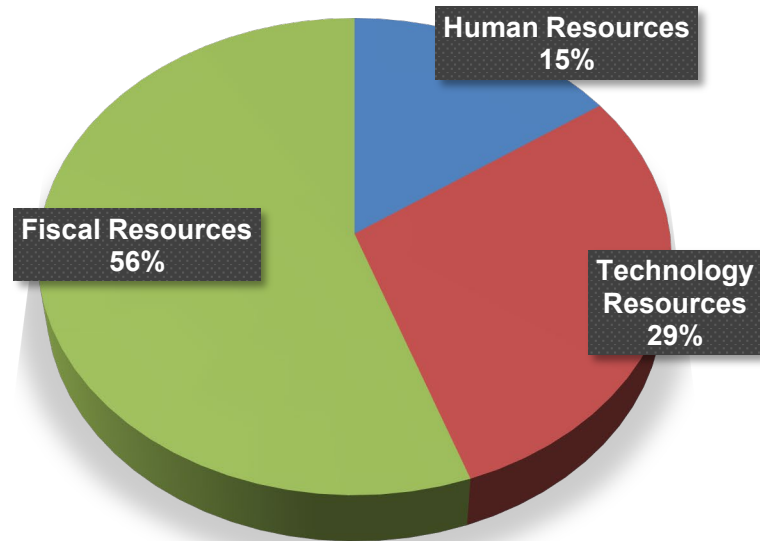
ADMINISTRATIVE SERVICES

Staffing Plan

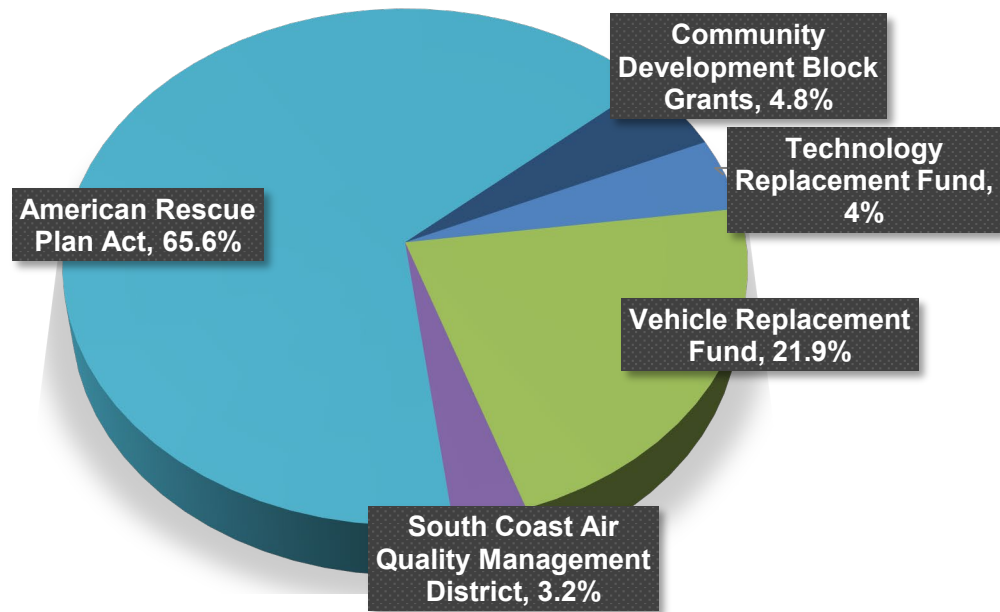
Administrative Services

Staffing Plan - Full Time Equivalent Positions						
ADMINISTRATIVE SERVICES	Budgeted FY18/19	Budgeted FY 19/20	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24
<u>Fiscal Resources</u>						
Administrative Services Director	1.00	1.00	-	-	1.00	1.00
Chief Fiscal Officer	1.00	1.00	1.00	1.00	-	-
* Accounting/Finance Manager	1.00	1.00	-	-	-	-
* Senior Accountant	1.00	1.00	-	-	-	-
Senior Accountant Grants	0.10	0.10	-	-	-	-
Cost Accountant	-	-	-	1.00	1.00	1.00
Administrative Services Manager	-	-	-	-	1.00	1.00
Administrative Analyst III			1.00	1.00		
Administrative Analyst II	1.00	1.00	-	-	1.00	1.00
Administrative Analyst I	1.00	1.00	-	-	-	-
** Admin Aide	1.00	1.00	-	-	-	-
* Junior Accountant / Financial Services Technician	3.00	3.00	2.00	1.00	2.00	2.00
Payroll/Personnel Technician	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Intern	-	-	-	0.75	0.75	1.50
** Account Clerk	0.46	0.46	-	-	-	-
Senior Account Clerk	1.00	1.00	1.00	1.00	1.50	1.00
Total Fiscal Resources	13.56	13.56	7.00	7.75	10.25	10.50
<u>Human Resources</u>						
Human Resources Manager	0.25	0.25	0.40	0.40	0.40	0.40
Senior Human Resources Analyst	-	-	-	-	0.40	0.40
Human Resources Analyst	-	-	0.40	0.40	0.50	0.50
Administrative Analyst I			2.00	2.00		
** Human Resources Technician	1.00	1.00	-	-	-	-
Human Resources Coordinator	-	-	-	-	0.50	0.50
Risk Management Analyst	-	-	-	-	1.00	1.00
Intern	-	-	-	-	0.75	0.75
Total Human Resources	1.25	1.25	2.80	2.80	3.55	3.55
<u>Technology Resources</u>						
Technology Manager	1.00	-	-	-	-	-
Information Technology Supervisor	-	-	-	-	1.00	1.00
Information Technology Coordinator	3.00	3.00	2.00	2.00	1.00	1.00
** Graphics Technician	1.00	1.00	-	-	-	-
Help Desk Technician	-	-	1.00	1.00	2.00	2.00
Intermediate Clerk Typist	1.00	1.00	-	-	-	-
Intern	-	-	-	0.75	-	-
Total Technology Resources	6.00	5.00	3.00	3.75	4.00	4.00
TOTAL ADMINISTRATIVE SERVICES	20.81	19.81	12.80	14.30	17.80	18.05
* Vacant positions (frozen) due to COVID related budget shortfalls						
** Positions eliminated due to COVID related budget shortfalls						

Administrative Services	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Human Resources	273,412	266,376	460,249	409,144
Technology Resources	516,716	571,197	646,926	781,995
Fiscal Resources	865,842	1,065,111	1,383,414	1,481,125
Total Administrative Services	1,655,970	1,902,684	2,490,589	2,672,264



Special Revenue Funds Administrative Services	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Technology Replacement Fund	100,125	153,600	208,000	114,000
Deferred Maintenance Fund	38,017	1,199,694	704,000	-
Vehicle Replacement Fund	527,972	475,000	550,000	550,000
South Coast Air Quality Management District	132,812	80,500	80,500	80,500
American Rescue Plan Act	7,501,031	-	2,300,000	1,648,448
HOME ARP	-	-	1,040,280	-
Community Development Block Grants	619,521	125,000	499,355	119,355
Total Administrative Services Special Revenue Funds	8,919,478	2,033,794	5,382,135	2,512,303





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COMMUNITY DEVELOPMENT DEPARTMENT

City of Gardena

The Community Development Department provides a variety of services. City Planning provides support to administer plans, programs, design guidelines and new legislation. The Economic Development Division is responsible for the attraction, retention, and expansion of businesses. The Building and Safety Division reviews construction plans to ensure they meet state building codes, issue permits, and provides inspections. The Code Enforcement and Animal Control Division ensure code compliance and investigate violations ensuring properties and activities are conducted in accordance with the City’s municipal code.

01 GOAL

Establish economic development programs to enhance business outreach, marketing, and investment, increasing communication and partnership with local businesses.

02 GOAL

Expedite the building plan check process by providing online payment option for plan check fees, reducing customer wait time for plan check process.

03 GOAL

Maintain awareness and applicability of all new housing legislation to minimize any negative impacts to the City, increasing knowledge and proficiency of housing legislation.

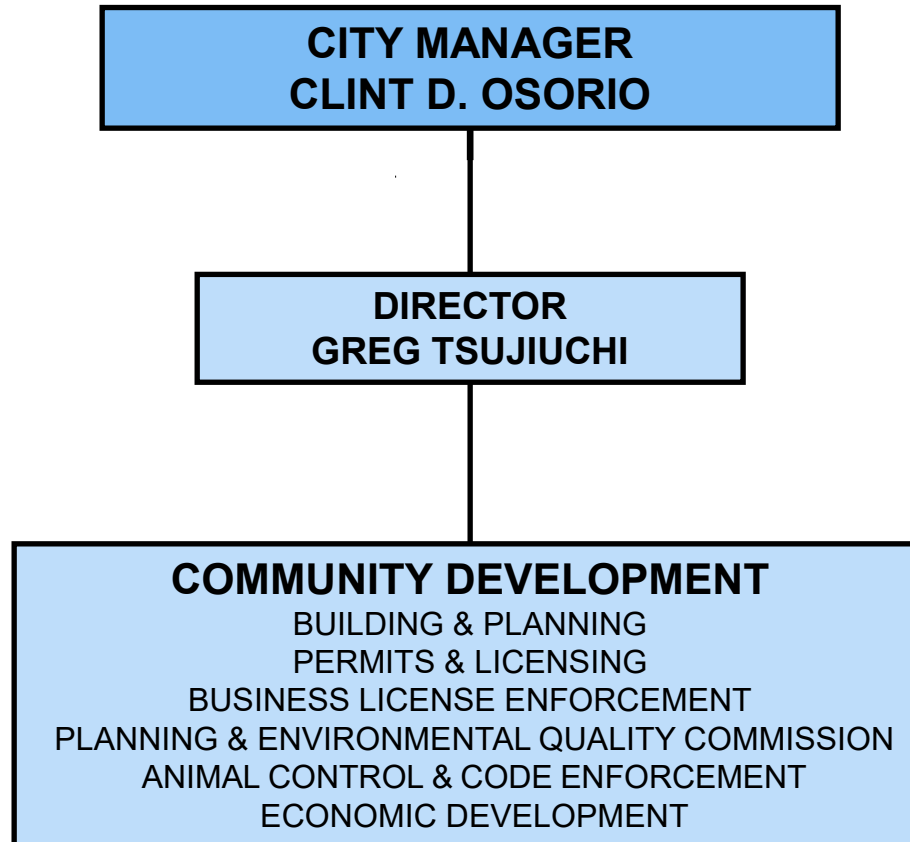


PLANNING FOR THE FUTURE.



More Information:
www.cityofgardena.org

COMMUNITY DEVELOPMENT



COMMUNITY DEVELOPMENT

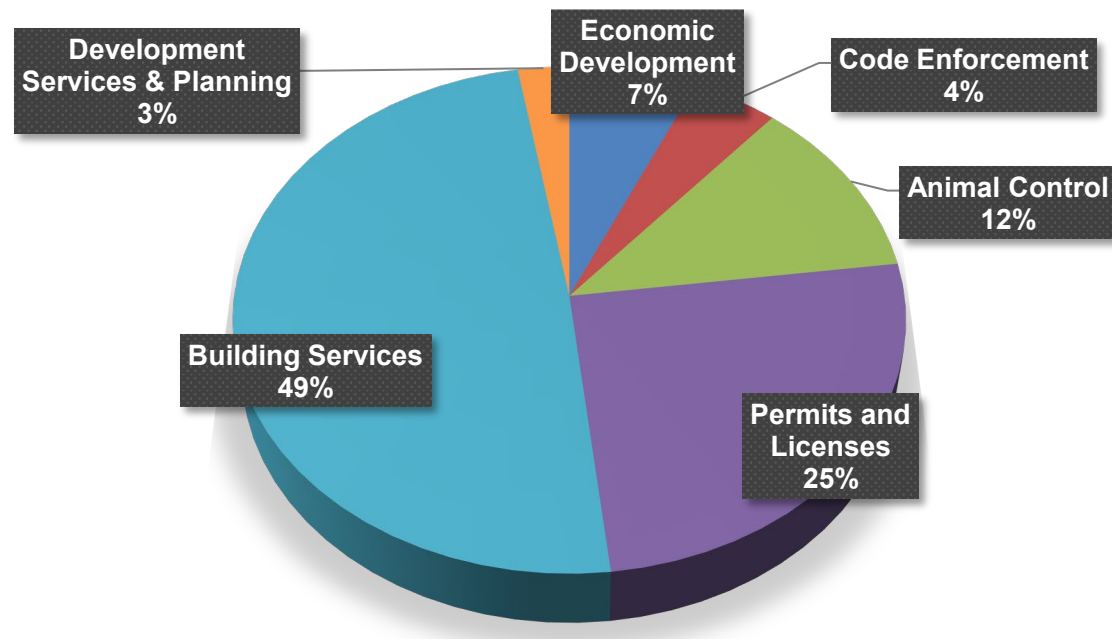
Staffing Plan

Community Development

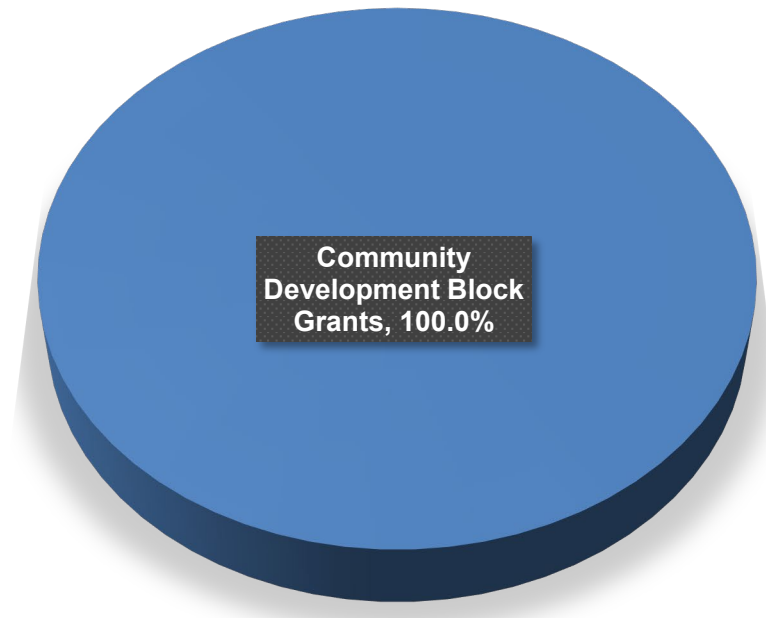
Staffing Plan - Full Time Equivalent Positions

<u>COMMUNITY DEVELOPMENT</u>	Budgeted FY18/19	Budgeted FY 19/20	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24
Director of Community Development	-	-	1.00	1.00	1.00	1.00
* Administrative Services Manager	1.00	1.00	-	-	-	-
Economic Development Manager	1.00	1.00	1.00	1.00	1.00	1.00
* Administrative Aide (Vacant)	1.00	1.00	-	-	-	-
Customer Service Clerk I					0.60	0.60
Intern	-	-	-	0.34	-	-
* General Building Inspector	2.00	2.00	1.00	1.00	2.00	2.00
** Permit/Licensing Technician I	4.00	4.00	2.00	2.00	2.00	2.00
Permit/Licensing Technician II	1.00	1.00	1.00	1.00	2.00	2.00
Planning Assistant	2.00	2.00	1.00	-	1.00	1.00
Planning Commissioner (5)	-	-	-	-	-	-
Program Coordinator	-	-	-	-	1.00	1.00
Senior Clerk Typist (Vacant)	1.00	1.00	1.00	1.00	-	-
Senior Planner	1.00	1.00	1.00	2.00	1.00	1.00
Code Enforcement Officer	2.00	2.00	1.00	1.00	2.00	2.00
Community Service Officer	-	-	1.00	1.75	1.75	1.75
TOTAL COMMUNITY DEVELOPMENT	16.00	16.00	11.00	12.09	15.35	15.35
* Vacant positions (frozen) due to COVID related budget shortfalls						
** Positions eliminated due to COVID related budget shortfalls						

Community Development	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Economic Development	14,514	-	159,907	170,426
Code Enforcement	-	-	106,651	115,211
Animal Control	79,138	185,029	280,361	296,146
Permits and Licenses	432,334	617,764	583,168	641,324
Building Services	930,947	845,629	1,323,731	1,245,469
Development Services & Planning	129,487	30,720	65,565	68,565
Total Community Development	1,586,421	1,679,142	2,519,383	2,537,141



Special Revenue Funds Community Development	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Community Development Block Grants	123,458	163,378	156,000	156,000
SB 2 Planning Grant	58,283	169,006	100,000	-
Local Early Action Planning (LEAP) Grant	15,400	300,000	200,000	-
Total Community Development Special Revenue Funds	197,142	632,384	456,000	156,000





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GTRANS

City of Gardena

Providing transit service to the City of Gardena and surrounding communities for over 82 years, GTrans provides safe and reliable transportation to the communities we serve. Providing nearly 3 million trips annually using a fleet of alternatively-fueled, zero-emission buses, the service area extends to various cities in the South Bay. In addition GTrans operates a paratransit service for seniors and persons with disabilities.

01 GOAL

Identify and implement new service opportunities that will provide improved mobility for GTrans customers, and promote efficiencies within the design and operation of the service.

02 GOAL

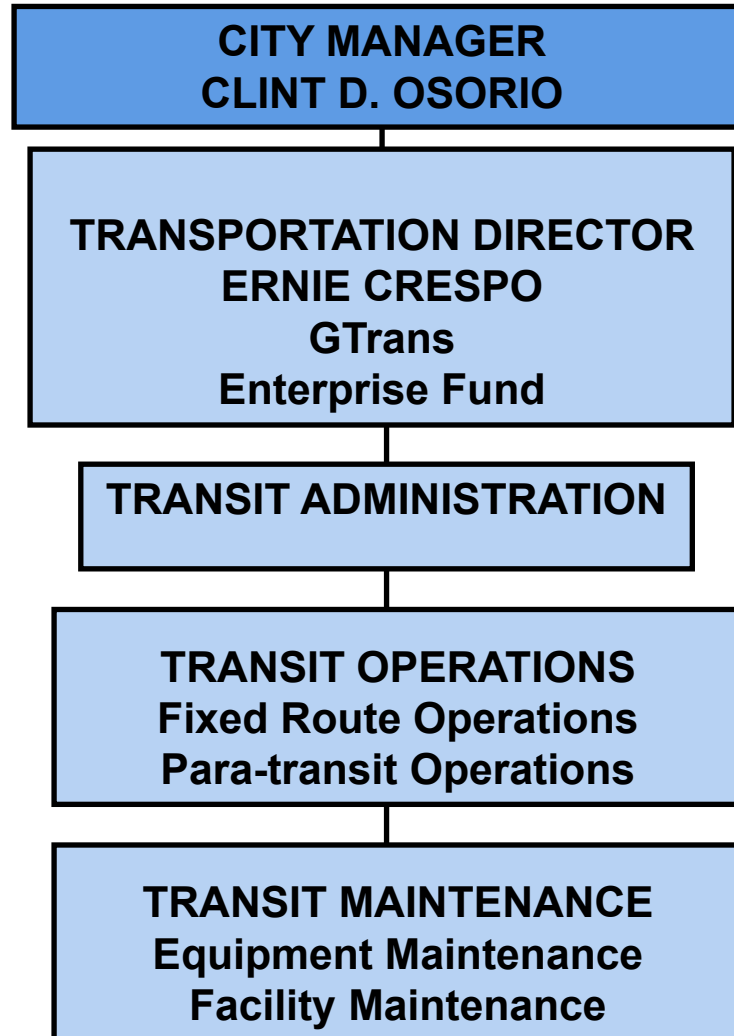
Develop and implement employee training programs to improve customer service, leadership and communication skill sets.

03 GOAL

Create infrastructure supporting Compressed Natural Gas fueling, charging of zero-emission battery electric buses and energy generation through installation of charging stations, solar panels and battery storage.



GTRANS



GTRANS

Staffing

Transportation Department

Staffing Plan - Full Time Equivalent Positions

TRANSPORTATION DEPARTMENT	Budgeted FY18/19	Budgeted FY 19/20	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24
<u>Transit Administration</u>						
* Transportation Director	1.00	1.00	1.00	1.00	1.00	1.00
* Transit Administrative Officer	1.00	1.00	1.00	1.00	1.00	1.00
* Transit Operations Officer	1.00	1.00	1.00	1.00	1.00	1.00
* Human Resources Manager	0.60	0.60	0.60	0.60	0.60	0.60
Senior Human Resources Analyst	-	-	-	-	0.60	0.60
Human Resources Analyst	0.60	0.60	0.60	0.60	0.50	0.50
* Financial Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Transit Administration Supervisor	-	-	-	-	1.00	1.00
* Transportation Administrative Manager	1.00	1.00	-	-	-	-
* Administrative Analyst III	1.00	1.00	-	-	-	-
* Administrative Analyst II	-	-	1.00	1.00	1.00	1.00
* Information Technology Systems Analyst	1.00	1.00	1.00	1.00	1.00	1.00
* Senior Accountant Grants	0.90	0.90	0.90	1.00	1.00	1.00
* Administrative Analyst I	4.00	4.00	2.00	2.00	1.00	1.00
* Administrative Aide	2.00	2.00	3.00	3.00	2.00	2.00
Administrative Coordinator	-	-	-	-	1.00	1.00
Financial Services Technician	-	-	-	-	1.00	1.00
* Program Coordinator	-	-	-	-	1.00	1.00
Transit Marketing Coordinator	-	-	-	1.00	1.00	1.00
* Human Resources Coordinator	-	-	-	-	1.50	1.50
* Secretary	1.00	1.00	1.00	1.00	-	-
* Customer Service Clerk I	1.79	1.79	1.00	1.00	1.00	1.00
* Intern	-	-	-	-	1.50	1.50
Total Transit Administration	17.89	17.89	15.10	16.20	20.70	20.70
* Vacant positions (frozen) due to COVID related budget shortfalls						
** Positions eliminated due to COVID related budget shortfalls						

GTRANS

Staffing

Transportation Department

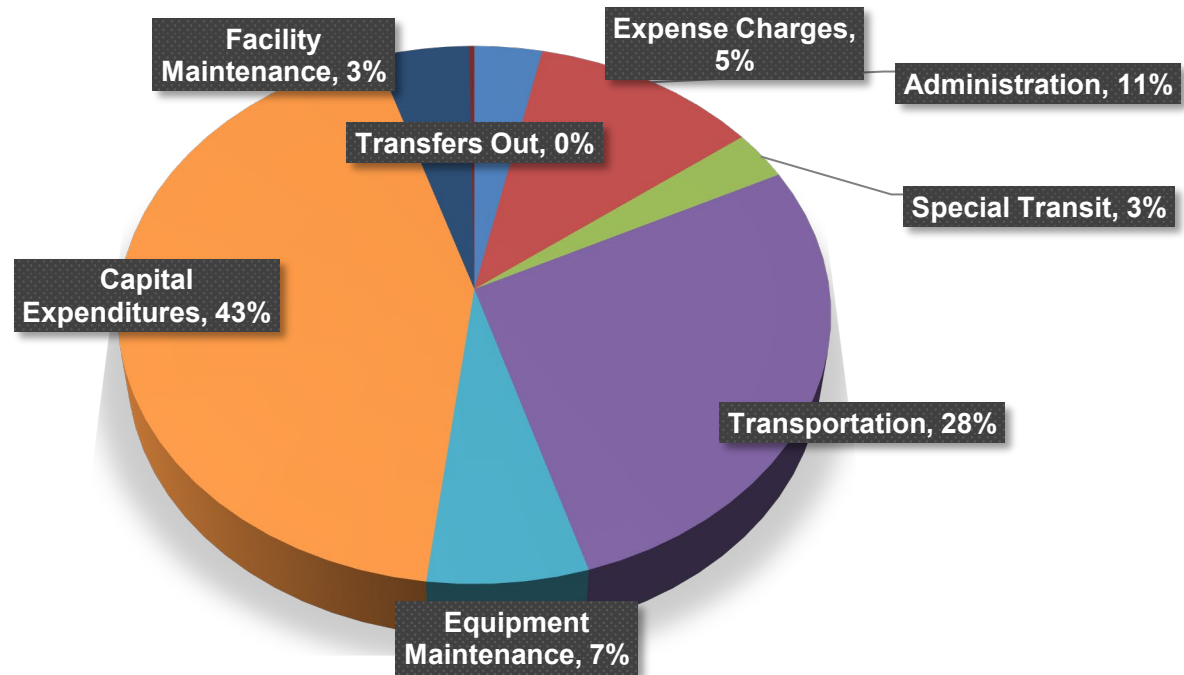
Staffing Plan - Full Time Equivalent Positions

	Budgeted FY18/19	Budgeted FY 19/20	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24
TRANSPORTATION DEPARTMENT cont.						
<u>Transit Operations</u>						
* Transit Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00
* Transit Training and Safety Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
* Transit Operations Training Coordinator	-	-	-	-	1.00	1.00
* Transit Planning & Scheduling Analyst Senior	-	-	1.00	1.00	1.00	1.00
Transportation Operations Supervisor	-	-	-	-	1.00	1.00
* Route Supervisors	9.00	9.00	11.00	11.00	11.00	11.00
* Bus Operators	88.00	88.00	72.91	72.91	74.80	76.80
* Paratransit Dispatcher	1.00	1.00	1.00	1.00	1.00	1.00
* Paratransit Drivers	5.46	5.46	5.46	5.46	5.46	6.30
Relief Bus Operator Trainees	-	-	-	-	2.00	2.00
Relief Bus Operators	5.00	5.00	8.41	8.41	13.50	13.50
Total Transit Operations	110.46	110.46	101.78	101.78	112.76	115.60
<u>Transit Maintenance</u>						
* Transit Maintenance Manager	1.00	1.00	1.00	1.00	1.00	1.00
* Transit Maintenance Coordinator	-	-	-	-	1.00	1.00
* Fleet Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
* Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
* Administrative Management Analyst I	1.00	1.00	-	-	-	-
* Transit Equipment Mechanics - Lead	2.00	2.00	2.00	2.00	2.00	2.00
* Transit Equipment Mechanics	8.00	8.00	7.00	7.00	7.00	7.00
* Transit Parts/Storeroom Coordinator	1.00	1.00	1.00	1.00	2.00	2.00
* Maintenance Coordinator	-	-	-	1.00	1.00	1.00
Sr. Building Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00
* Sr. Transit Utility Specialist	1.00	1.00	2.00	2.00	2.00	2.00
* Apprentice Mechanic	2.00	2.00	-	-	1.00	1.00
* Equipment Utility Worker II	1.00	1.00	1.00	1.00	1.00	1.00
* Equipment Utility Worker I	5.00	5.00	3.00	3.00	5.00	5.00
Total Transit Maintenance	25.00	25.00	20.00	21.00	26.00	26.00
TOTAL TRANSPORTATION	153.35	153.35	136.88	138.98	159.46	162.30

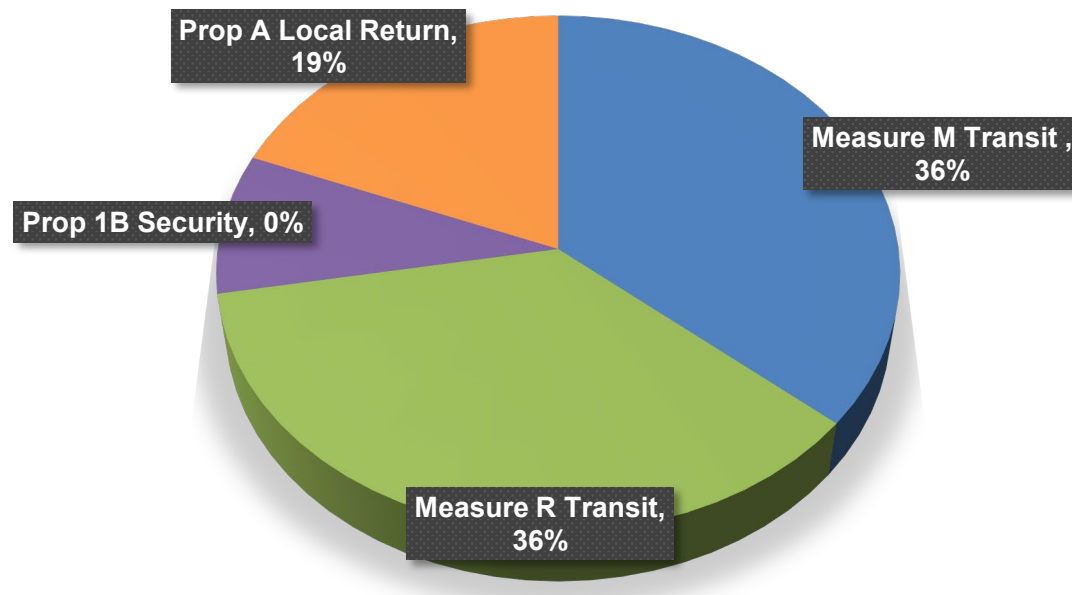
* Vacant positions (frozen) due to COVID related budget shortfalls

** Positions eliminated due to COVID related budget shortfalls

GTrans	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Facility Maintenance	655,755	907,083	967,275	1,025,034
Administration	7,462,191	4,819,143	5,429,504	5,633,183
Special Transit	488,079	740,582	1,087,178	1,453,529
Transportation	9,985,876	12,421,810	13,242,836	13,769,698
Equipment Maintenance	2,365,722	2,818,375	3,195,737	3,329,170
Capital Expenditures	-	26,899,018	9,080,386	22,122,575
Expense Charges	2,305,675	2,389,033	2,305,675	2,305,675
Transfers Out	199,458	-	128,450	129,671
Total GTrans	23,462,756	50,995,044	35,437,041	49,768,535



Special Revenue Funds GTrans	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Measure M Transit	1,824,788	3,830,656	2,864,928	2,864,928
GTrans OPEB Trust Fund	-	-	-	-
Measure R Transit	1,843,446	2,372,061	2,872,168	2,872,168
Prop 1B Capital	-	-	-	697,000
Prop 1B Security	-	38,122	100,000	-
Prop A Local Return	938,759	1,122,325	1,491,878	1,507,058
Total GTrans Special Revenue Funds	4,606,993	7,363,164	7,328,974	7,941,154





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POLICE DEPARTMENT

City of Gardena

Our role is to foster a responsible partnership with the community to identify, reduce, eliminate, and prevent problems that impact community safety and order. Our employees provide law enforcement services directed toward achieving the goals and objectives of the Police Department and the City. While adhering to the Law Enforcement Code of Ethics, we execute our activities along with our fellow departments to ensure that all work efforts effectively mobilize the resources of the Police Department to promote public safety in our community.

01 GOAL

Succession Planning- Develop innovative ways to recruit, mentor, and retain the next generation of employees at the Gardena Police Department.

02 GOAL

District Policing- Continue to evolve our Community Policing outreach to strengthen trust with our community partners.

03 GOAL

Innovation and Technology to Create a Safer Future- Use innovation and technology to increase safety and effectiveness when impacting crime and disorder.

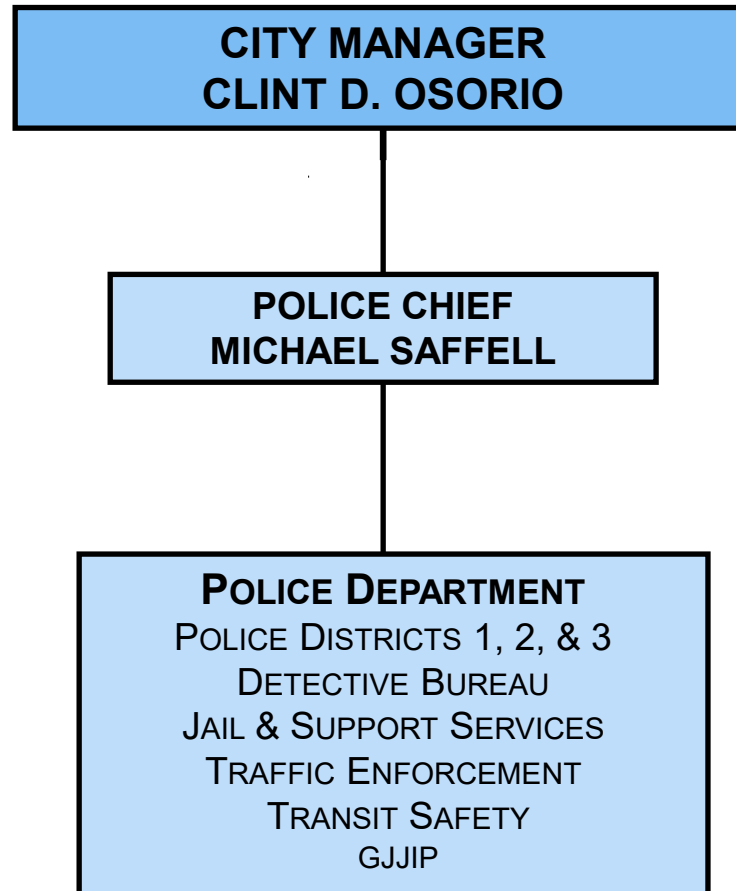


PLANNING FOR THE FUTURE.



More Information:
www.cityofgardena.org

POLICE



POLICE

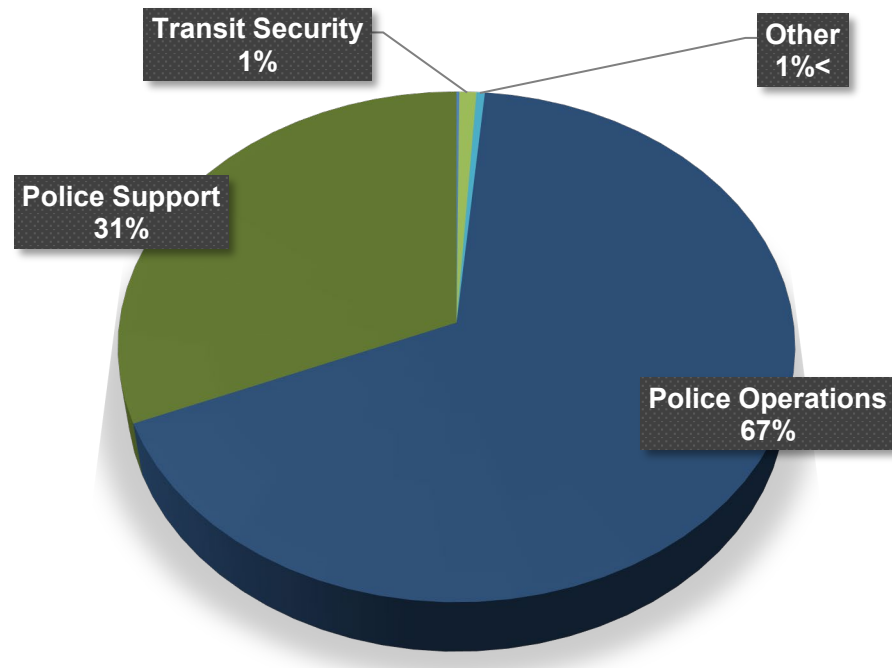
Staffing Plan

Police & Community Safety

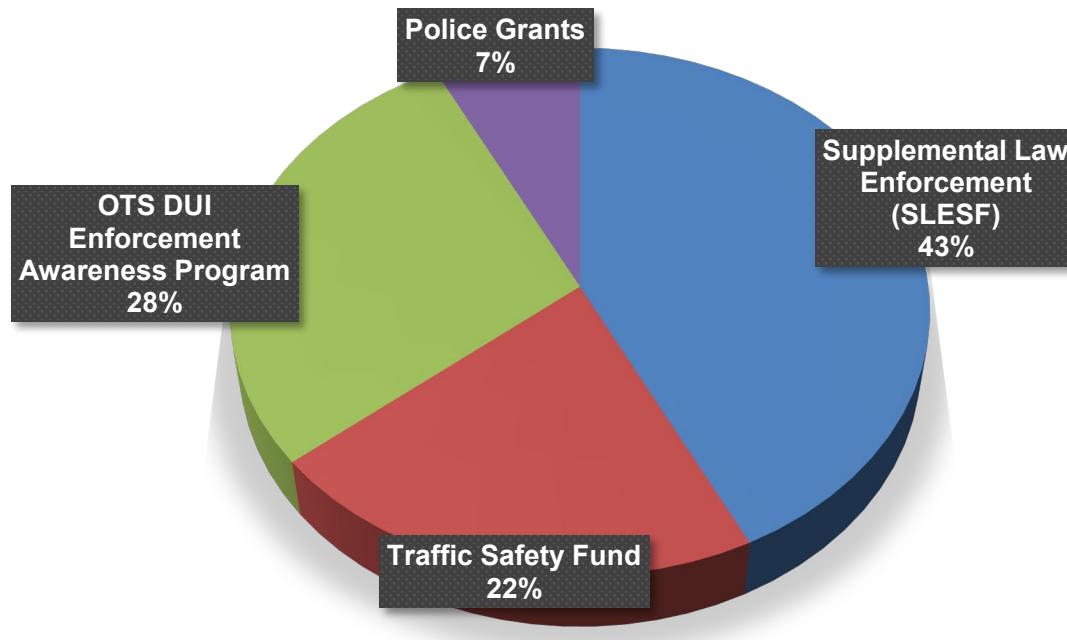
Staffing Plan - Full Time Equivalent Positions

Police & Community Safety	Budgeted FY18/19	Budgeted FY 19/20	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24
<u>Sworn Staffing</u>						
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
* Police Captain	2.00	2.00	1.00	2.00	2.00	2.00
** Police Lieutenant	6.00	6.00	5.00	5.00	6.00	6.00
Police Sergeant	13.00	13.00	13.00	13.00	14.00	14.00
* Police Officer	73.00	72.00	67.00	66.00	64.00	66.00
Police Trainee	-	-	1.50	-	2.00	2.00
Total Sworn	95.00	94.00	88.50	87.00	89.00	91.00
<u>Non-Sworn Police Department</u>						
Administrative Management Analyst I	0.30	0.30	0.30	0.30	0.40	0.40
** Administrative Analyst III	1.00	1.00	-	-	-	-
Forensic Technician	1.00	1.00	1.00	1.00	1.00	1.00
Admin Support Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant to Chief of Police	-	-	-	-	1.00	1.00
Administrative Aide	1.00	1.00	1.00	1.00	1.00	1.00
* Police Service Officer	9.00	9.00	7.00	8.00	10.00	10.00
* Police Records Technician II	6.00	6.00	4.00	4.00	4.00	4.00
Police Records Technician I	2.00	2.00	4.00	4.00	4.00	4.00
* Police Service Technician	2.00	2.00	2.00	2.00	2.00	2.00
Public Safety Officer	1.00	1.00	-	-	-	-
** Police Assistant	18.61	18.61	14.99	14.99	15.50	15.50
Total Non-Sworn	42.91	42.91	35.29	36.29	39.90	39.90
TOTAL POLICE & COMMUNITY SAFETY	137.91	136.91	123.79	123.29	128.90	130.90
* Vacant positions (frozen) due to COVID related budget shortfalls						
** Positions eliminated due to COVID related budget shortfalls						

Police Department	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Juvenile Justice & Intervention Program	33,438	50,000	50,000	50,000
Transit Security	233,897	246,391	292,837	306,480
Parking Compliance	134,984	150,100	150,100	150,100
Police Operations	17,329,004	20,019,810	22,073,934	23,069,923
Police Support	7,533,109	8,176,350	10,311,626	10,732,685
Total Police	25,264,433	28,642,651	32,878,497	34,309,188



Special Revenue Funds Police Department	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Supplemental Law Enforcement	70,525	151,000	150,000	150,000
Traffic Safety Fund	-	75,500	75,500	75,500
OTS DUI Enforcement Awareness	69,760	100,000	100,000	100,000
Police Grants	810,714	197,181	26,126	26,126
Total Police Department Special Revenue Funds	950,999	523,681	351,626	351,626





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PUBLIC WORKS

City of Gardena

The Public Works Department maintains the safety and aesthetics of the city streets, facilities, parks, medians and equipment at the highest standards. The Department provides continual maintenance and improvement of the City's physical infrastructure and facilities and provides quality engineering service.

01 GOAL

Monitor and Update Public Works Fleet and Equipment to Reduce replacement cost for fleet improvement.

02 GOAL

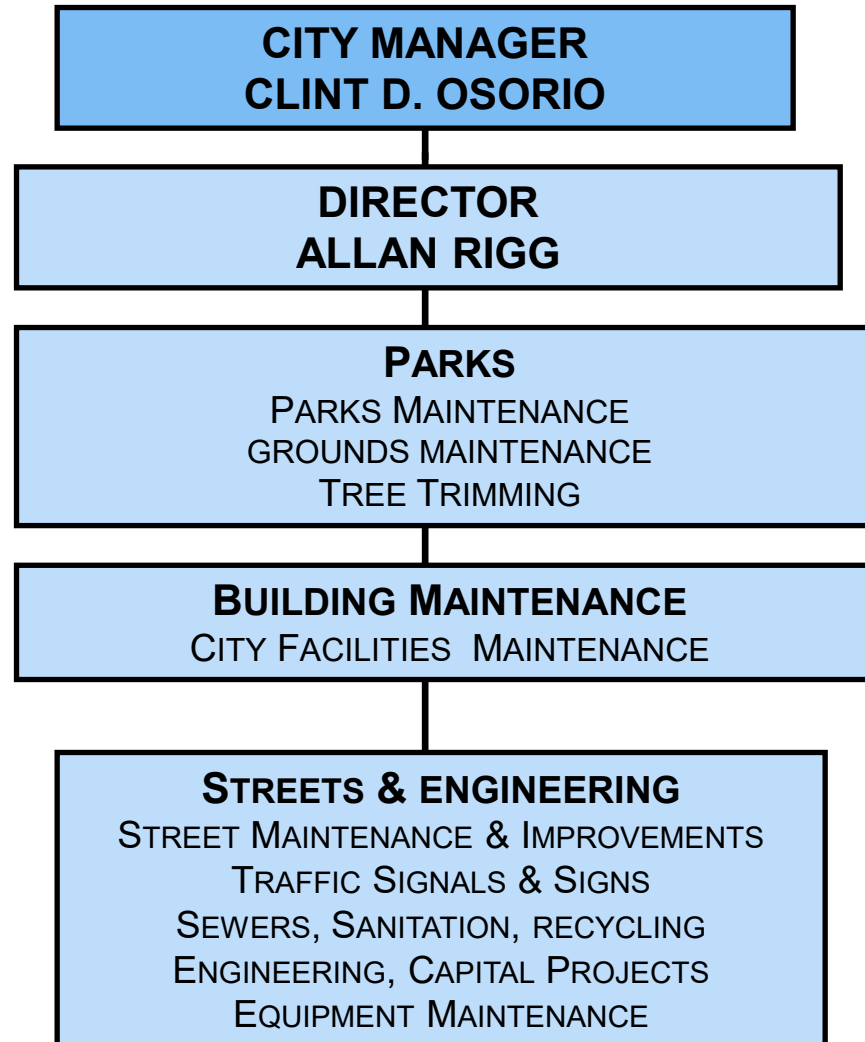
Develop Geographical Information System for Efficient operations by streamlining processes.

03 GOAL

Update City Design Standards & Provisions insuring Infrastructure compliance for all buildings within the City jurisdiction



PUBLIC WORKS



PUBLIC WORKS

Staffing Plan

Public Works

Staffing Plan - Full Time Equivalent Positions

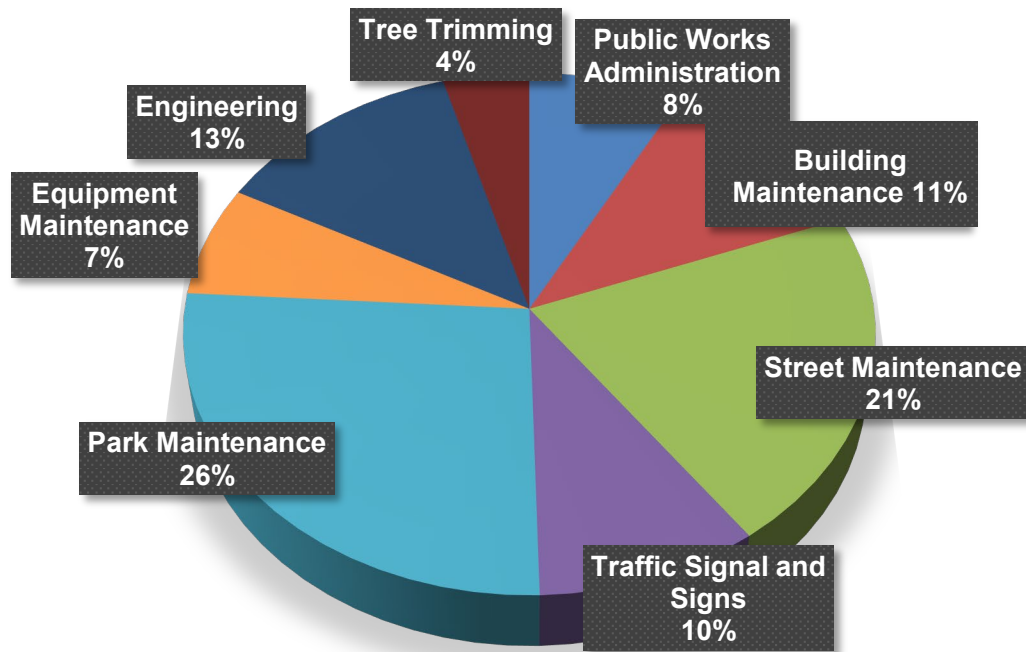
PUBLIC WORKS	FY18/19 Budgeted	FY 19/20 Budgeted	FY 20/21 Budgeted	FY 21/22 Budgeted	FY 22/23 Budgeted	FY 23/24 Budgeted
<u>Parks</u>						
Park Superintendent	1.00	1.00	1.00	1.00	-	-
* Park Maintenance Lead	2.00	2.00	2.00	2.00	2.00	2.00
Tree Trimmer II	2.00	2.00	2.00	2.00	2.00	2.00
Park Maintenance Worker II	3.00	3.00	3.00	3.00	3.00	3.00
** Park Maintenance Worker I	6.64	6.64	3.00	4.50	4.50	4.50
Total Parks	14.64	14.64	11.00	12.50	11.50	11.50
<u>Facilities</u>						
* Maintenance Painter	1.00	1.00	-	-	-	-
Senior Building Maintenance Worker	-	-	1.00	1.00	1.00	1.00
Sr. Maintenance Worker	1.00	1.00	1.00	1.00	-	-
Building Maintenance Worker	-	-	-	-	1.00	1.00
Building Maintenance Lead	1.00	1.00	1.00	1.00	1.00	1.00
Total Facilities	3.00	3.00	3.00	3.00	3.00	3.00
<u>Handy-Worker Program (CDBG)</u>						
Public Works Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
* Home Improvement Leadperson	1.00	1.00	-	-	-	-
Home Improvement Maintenance Helper	1.00	1.00	1.00	1.00	1.00	1.00
Total Handy-Worker Program (CDBG)	3.00	3.00	2.00	2.00	2.00	2.00
* Vacant positions (frozen) due to COVID related budget shortfalls						
** Positions eliminated due to COVID related budget shortfalls						

PUBLIC WORKS

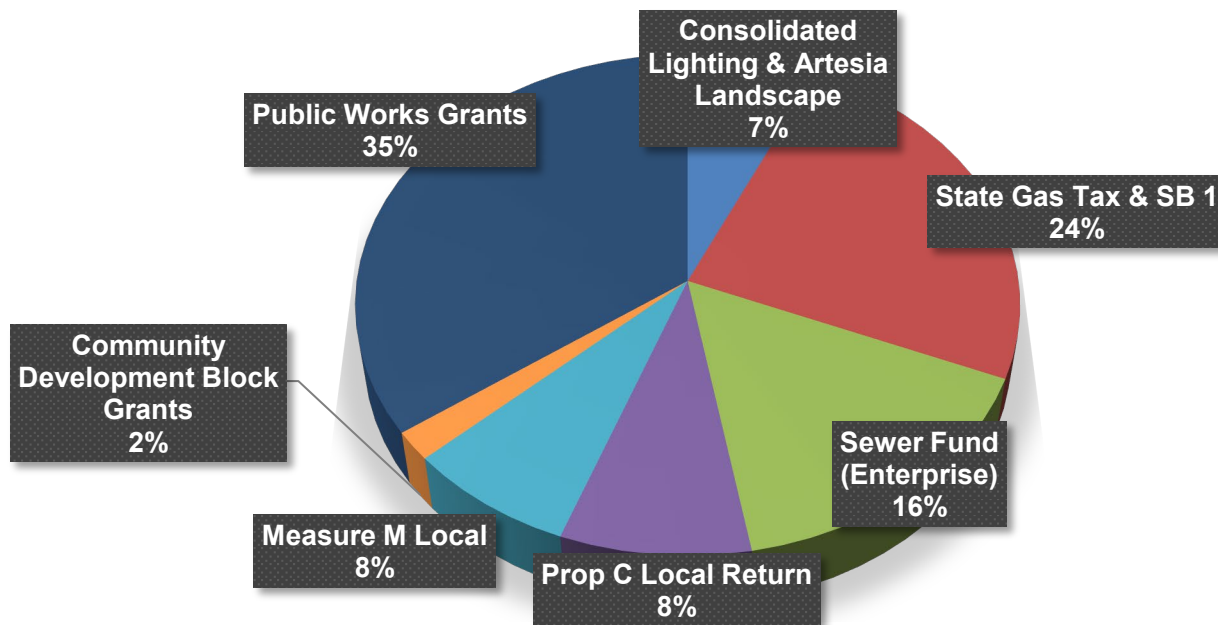
Staffing Plan

Public Works						
Staffing Plan - Full Time Equivalent Positions						
PUBLIC WORKS cont.	FY18/19 Budgeted	FY 19/20 Budgeted	FY 20/21 Budgeted	FY 21/22 Budgeted	FY 22/23 Budgeted	FY 23/24 Budgeted
<u>Streets & Engineering</u>						
* Director of Public Works	1.00	1.00	-	1.00	1.00	1.00
Assistant Director/City Engineer	-	-	-	-	1.00	1.00
Public Works Superintendent	-	-	-	-	1.00	1.00
Administrative Aide	-	-	1.00	1.00	-	-
Program Coordinator	-	-	-	-	1.00	1.00
* Administrative Management Analyst II	1.00	1.00	-	-	-	-
Administrative Analyst I	1.00	1.00	-	-	-	-
Administrative Analyst II	-	-	1.00	1.00	1.00	1.00
Principal Civil Engineer	1.00	1.00	1.00	1.00	-	-
Civil Engineer	-	-	-	-	1.00	1.00
* Street Maintenance Superintendent (Vacant)	1.00	1.00	-	-	-	-
Associate Engineer	2.00	2.00	2.00	2.00	1.00	1.00
Assistant Engineer	-	-	-	1.00	1.00	1.00
Electrical/Signal Technician II	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Inspector	-	-	-	-	1.00	1.00
Public Work Lead	2.00	2.00	2.00	2.00	2.00	2.00
Electrical/Signal Technician I	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00	1.00	1.00
Lead Equipment Mechanic	-	-	-	-	1.00	1.00
Equipment Mechanic	2.00	2.00	2.00	2.00	1.00	1.00
Heavy Equipment Operator	2.00	2.00	2.00	2.00	2.00	2.00
Street Traffic Painter	1.00	1.00	1.00	1.00	1.00	1.00
Street Sweeper Operator	2.00	2.00	2.00	2.00	2.00	2.00
Sewer Maintenance Worker	3.00	3.00	2.00	2.00	2.00	2.00
* Cement Finisher (Vacant)	1.00	1.00	-	-	-	-
** Secretary	1.00	1.00	-	-	1.00	1.00
* Engineering Aide	1.00	1.00	-	-	-	-
* Street Maintenance Workers	3.55	3.55	2.00	2.00	2.00	2.00
Graffiti Technician	1.00	1.00	1.00	1.00	1.00	1.00
Right-of-Way Worker	3.20	3.20	3.83	3.83	4.30	4.30
Intern	-	-	-	1.00	1.00	1.00
* Clerk Typist	0.68	0.68	-	-	-	-
Total Streets & Engineering	33.43	33.43	25.83	28.83	32.30	32.30
TOTAL PUBLIC WORKS	54.07	54.07	41.83	46.33	48.80	48.80
* Vacant positions (frozen) due to COVID related budget shortfalls						
** Positions eliminated due to COVID related budget shortfalls						

Public Works	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Public Works Administration	241,421	400,517	493,983	523,096
Building Maintenance Street	831,964	656,567	740,500	753,351
Maintenance	883,857	1,016,714	1,448,571	1,385,089
Traffic Signal and Signs	485,659	599,170	619,360	637,936
Park Maintenance	1,334,705	1,676,193	1,677,509	1,757,725
Equipment Maintenance	363,341	375,728	438,936	454,098
Engineering	461,343	602,184	808,341	851,992
Tree Trimming	238,109	234,809	281,850	293,630
Total Public Works	4,840,401	5,561,882	6,509,050	6,656,917



Special Revenue Funds Public Works	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Consolidated Lighting & Artesia Landscape	758,068	802,443	1,110,707	885,803
State Gas Tax & SB 1	3,061,721	4,208,018	6,108,847	3,115,597
Sewer Fund (Enterprise)	1,287,499	2,826,109	2,427,020	2,047,172
Prop C Local Return	596,118	3,384,103	4,087,947	1,091,228
Measure M Local	185,259	3,062,616	1,496,305	978,329
Community Development Block Grants	158,433	250,000	238,710	238,710
Public Works Grants	1,505,551	7,177,364	10,530,013	4,462,228
Total Public Works Special Revenue Funds	7,552,650	21,710,653	25,999,549	12,819,067





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RECREATION HUMAN SERVICES

City of Gardena

The Recreation and Human Services Department is responsible for providing a broad array of recreation, social and community services to a diverse community of individuals, families, and organizations. The Department is advised by four Commissions appointed by the City Council: Recreation and Parks, Senior Citizens, Youth, and Human Services. The Department has two program divisions: the Recreation Division and the Human Services Division.

01 GOAL

To support and promote the quality of life and the local economy; and ensure public safety by providing a number and quality of safe, accessible, and affordable programs.

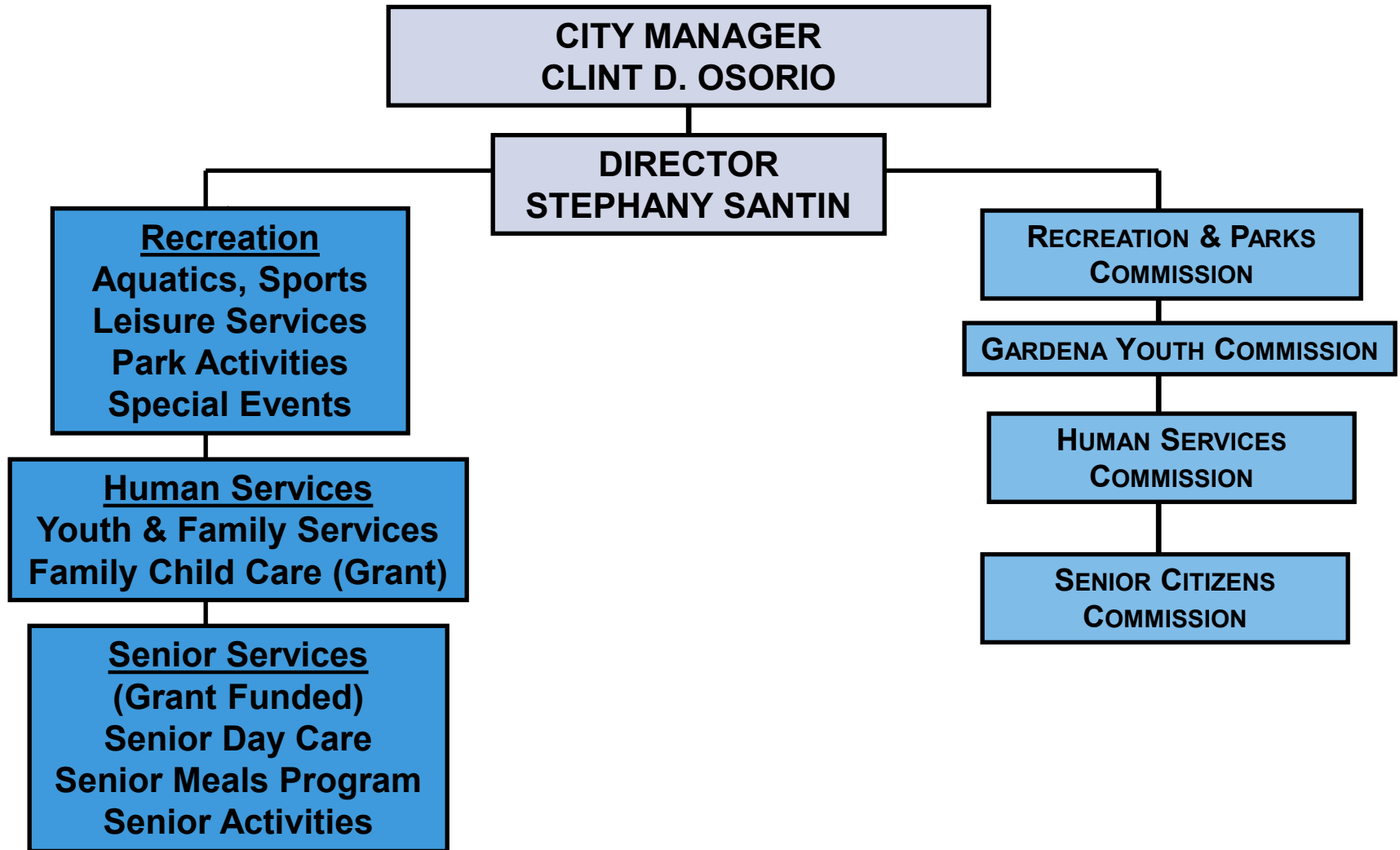
02 GOAL

Facilitate, volunteer, and provide recreational opportunities for individuals with disabilities that promote an optimal lifestyle.

03 GOAL

Provide a wide variety of events and community services which facilitate community unity, engagement, and cultural participation.

RECREATION & HUMAN SERVICES



RECREATION & HUMAN SERVICES

Staffing Plan

Recreation & Human Services						
Staffing Plan - Full Time Equivalent Positions						
RECREATION & HUMAN SERVICES	Budgeted FY18/19	Budgeted FY 19/20	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24
<u>Recreation</u>						
Director of Recreation & Human Services	1.00	1.00	1.00	1.00	1.00	1.00
* Recreation Program Administrator	2.00	2.00	1.00	1.00	1.00	1.00
Administrative Aide						1.00
Administrative Analyst I	1.00	1.00	1.00	1.00	1.00	1.00
** Administrative Analyst II	1.00	1.00	-	-	-	-
* Recreation Services Manager (Vacant)	1.00	1.00	-	-	-	1.00
* Recreation Supervisor	2.00	2.00	-	1.00	2.00	2.00
Intern	-	-	0.19	0.19	0.60	0.60
Community Services Counselor	1.00	1.00	1.00	1.00	2.00	2.00
Community Center Coordinator	1.00	1.00	1.00	1.00	1.00	2.00
* Recreation Coordinator	5.00	5.00	4.00	3.00	3.00	3.00
** Senior Clerk Typist (Vacant)	2.00	2.00	-	-	-	-
* Recreation Leader III (Vacant)	0.65	0.65	-	-	-	-
Lifeguard/Instructor	0.55	0.55	-	-	-	7.50
** Recreation Leader II	3.23	3.23	1.07	1.07	3.80	3.80
** Recreation Leader I	15.81	15.81	10.74	10.74	15.46	15.46
Activity Coordinator	-	-	-	1.00	2.00	2.00
Recreation Commissioners (5)	-	-	-	-	-	-
Senior Citizens Commissioners (5)	-	-	-	-	-	-
Human Services Commissioners (5)	-	-	-	-	-	-
Gardena Youth Commissioners (10)	-	-	-	-	-	-
Total Recreation	37.24	37.24	21.00	22.00	32.86	43.36
<u>Facilities</u>						
Custodian Lead	1.00	1.00	1.00	1.75	1.59	1.59
Custodian II	9.00	9.00	8.00	8.00	8.00	8.00
Custodian I	1.69	1.69	-	-	3.50	3.50
Total Facilities	11.69	11.69	9.00	9.75	13.09	13.09
* Vacant positions (frozen) due to COVID related budget shortfalls						
** Positions eliminated due to COVID related budget shortfalls						

RECREATION & HUMAN SERVICES

Staffing Plan

Recreation & Human Services

Staffing Plan - Full Time Equivalent Positions

RECREATION & HUMAN SERVICES cont.

Human Services

	Budgeted FY18/19	Budgeted FY 19/20	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24
Family Child Care Manager	1.00	1.00	1.00	1.00	1.00	1.00
Family Child Care Education Coordinator	0.23	0.23	1.00	1.00	1.00	1.00
Family Child Care Education Assistant III	1.00	1.00	1.00	1.00	1.00	1.00
Family Child Care Education Assistant II	2.06	2.06	1.56	1.56	1.63	1.63
Family Child Care Program Assistant II	1.00	1.00	1.51	1.51	1.85	1.85
Family Child Care Program Assistant I	0.56	0.56	0.29	0.29	0.45	0.45
Administrative Aide	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	-	-	-	-	1.00	1.00
Human Services Aide	-	-	-	-	1.18	1.18
Community Aide I (Vacant)	0.25	0.25	-	-	-	-
Community Aide II	0.77	0.77	1.00	1.00	1.00	1.00
Community Aide III (Vacant)	0.35	0.35	-	-	-	-
Certified Nursing Assistant	1.00	1.00	1.44	1.44	1.44	1.44
Nutrition Services Coordinator	2.00	2.00	3.00	3.00	3.00	3.00
Homeless Coordinator	-	-	-	-	1.00	1.00
Recreation Therapist (Vacant)	0.54	0.54	-	-	-	-
Recreation Leader II (Vacant)	0.86	0.86	-	-	-	-
Recreation Leader I	0.50	0.50	1.21	1.21	-	-
Assistant Site Manager III	0.48	0.48	0.45	0.45	-	-
Meal Services Coordinator					2.41	2.41
* Community Aide I	0.74	0.74	-	-	-	-
* Peer Advocate Counselor II	1.07	1.07	-	-	-	-
Geriatric Aide	0.75	0.75	0.58	0.58	0.40	0.40
Assistant Site Manager I	0.54	0.54	0.52	0.52	-	-
Total Human Services	16.70	16.70	15.56	15.56	19.36	19.36

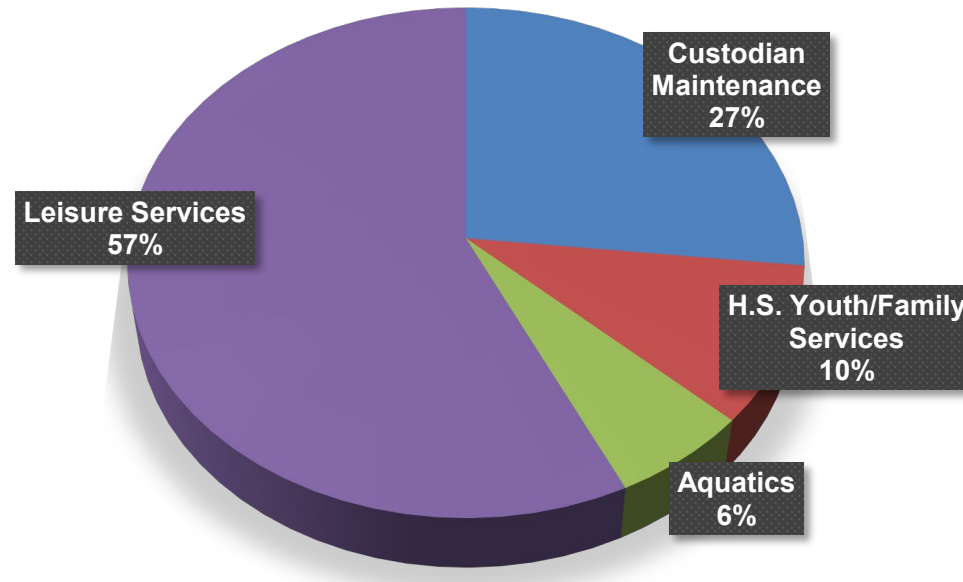
TOTAL RECREATION & HUMAN SERVICES

65.63 65.63 45.56 47.31 65.31 75.81

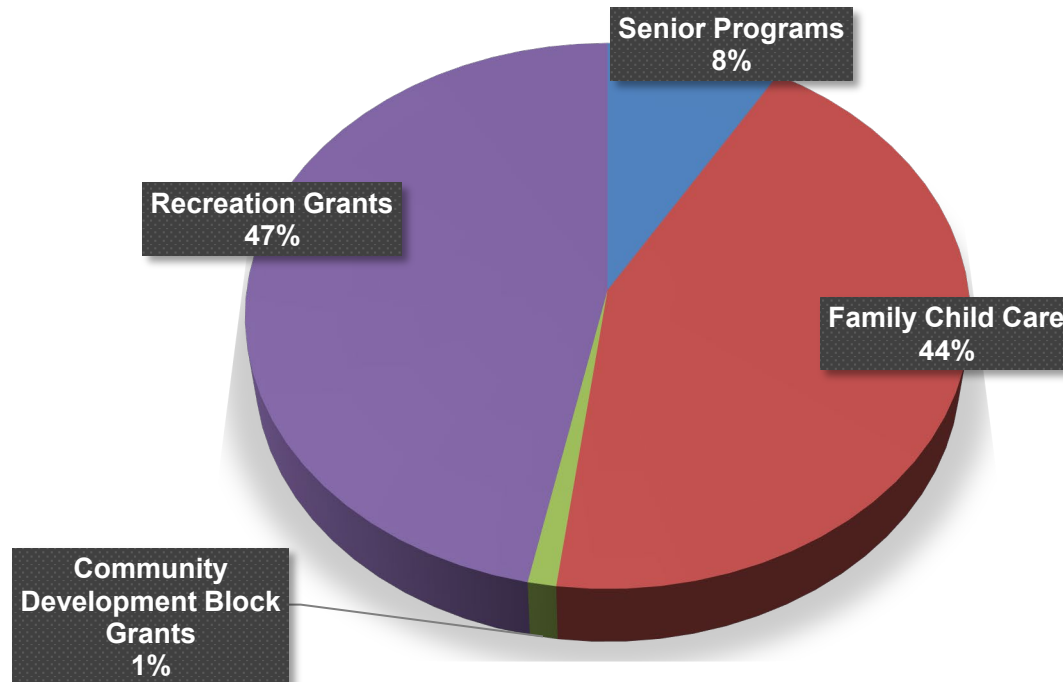
* Vacant positions (frozen) due to COVID related budget shortfalls

** Positions eliminated due to COVID related budget shortfalls

Recreation & Human Services	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Custodian Maintenance	751,788	1,109,477	1,241,894	1,316,346
H.S. Youth/Family Services	138,185	176,819	434,353	495,754
Aquatics	-	-	-	301,407
Leisure Services	1,404,931	2,099,520	2,760,206	2,815,559
Total Recreation & Human Services	2,294,904	3,385,816	4,436,453	4,929,066



Special Revenue Funds Recreation & Human Services	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Senior Programs	1,128,391	702,115	706,414	718,626
Family Child Care	2,635,094	2,841,831	3,603,662	3,669,933
Community Development Block Grants	77,849	90,000	94,801	97,773
Recreation Grants	1,527,918	1,328,952	13,629,833	3,943,883
Total Recreation & Human Services Special Revenue Funds	5,369,252	4,962,898	18,034,710	8,430,215



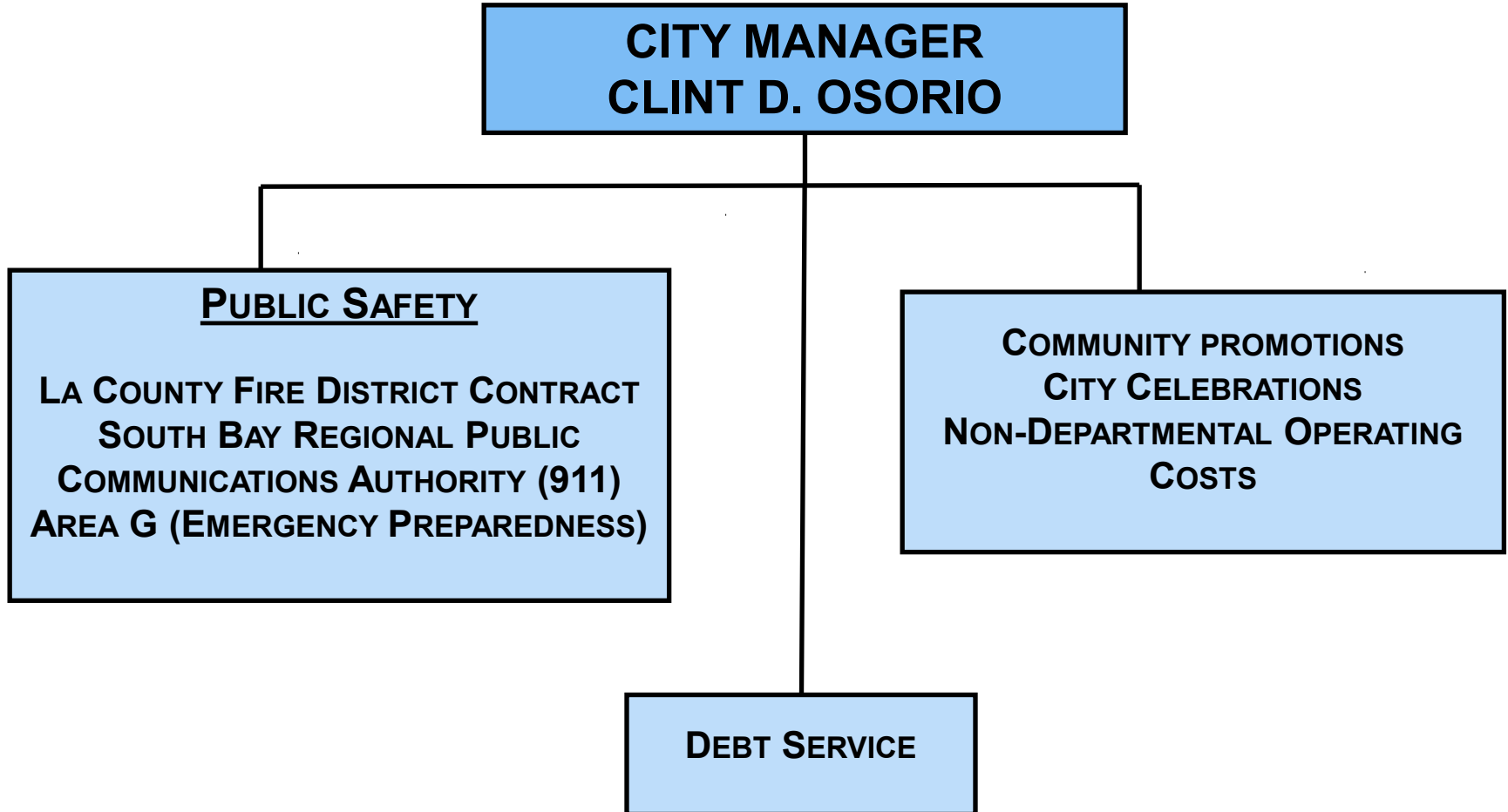


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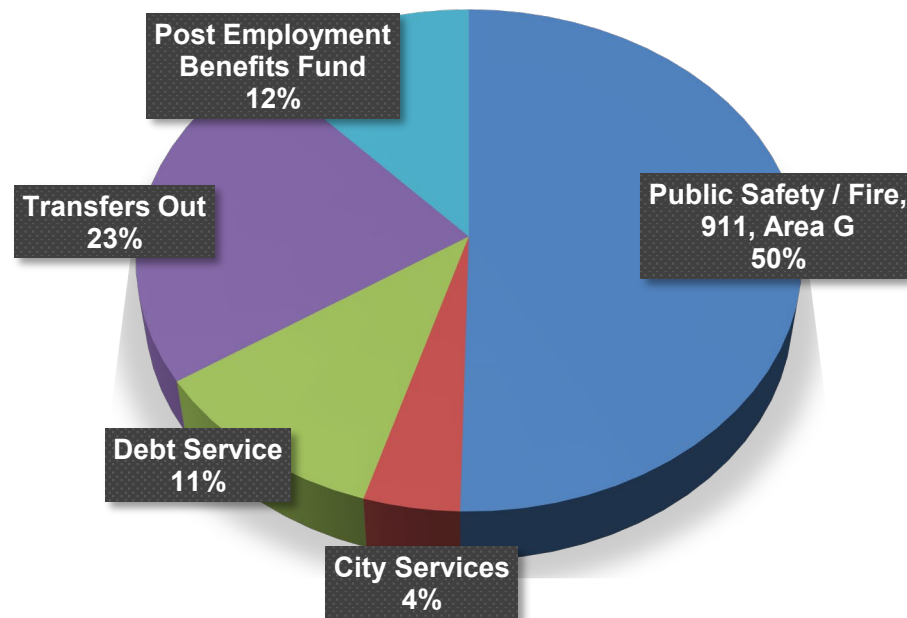


NON-DEPARTMENTAL

NON-DEPARTMENTAL



Non-Departmental	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Public Safety / Fire, 911, Area G	11,045,005	12,017,155	12,854,048	13,493,514
City Services	644,519	534,000	647,000	1,147,000
Debt Service	1,969,141	2,017,437	2,952,694	2,955,128
Transfers Out	7,894,784	8,870,425	8,697,147	6,012,543
Post Employment Benefits Fund	2,653,280	3,178,346	2,968,560	3,206,046
Total Non-Departmental	24,206,730	26,617,363	28,119,449	26,814,231





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



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**CAPITAL IMPROVEMENT
PROJECTS (CIP)
ADOPTED BUDGET
FY 2022/2023 & 2023/2024**

CAPITAL IMPROVEMENT PROJECTS (CIP)



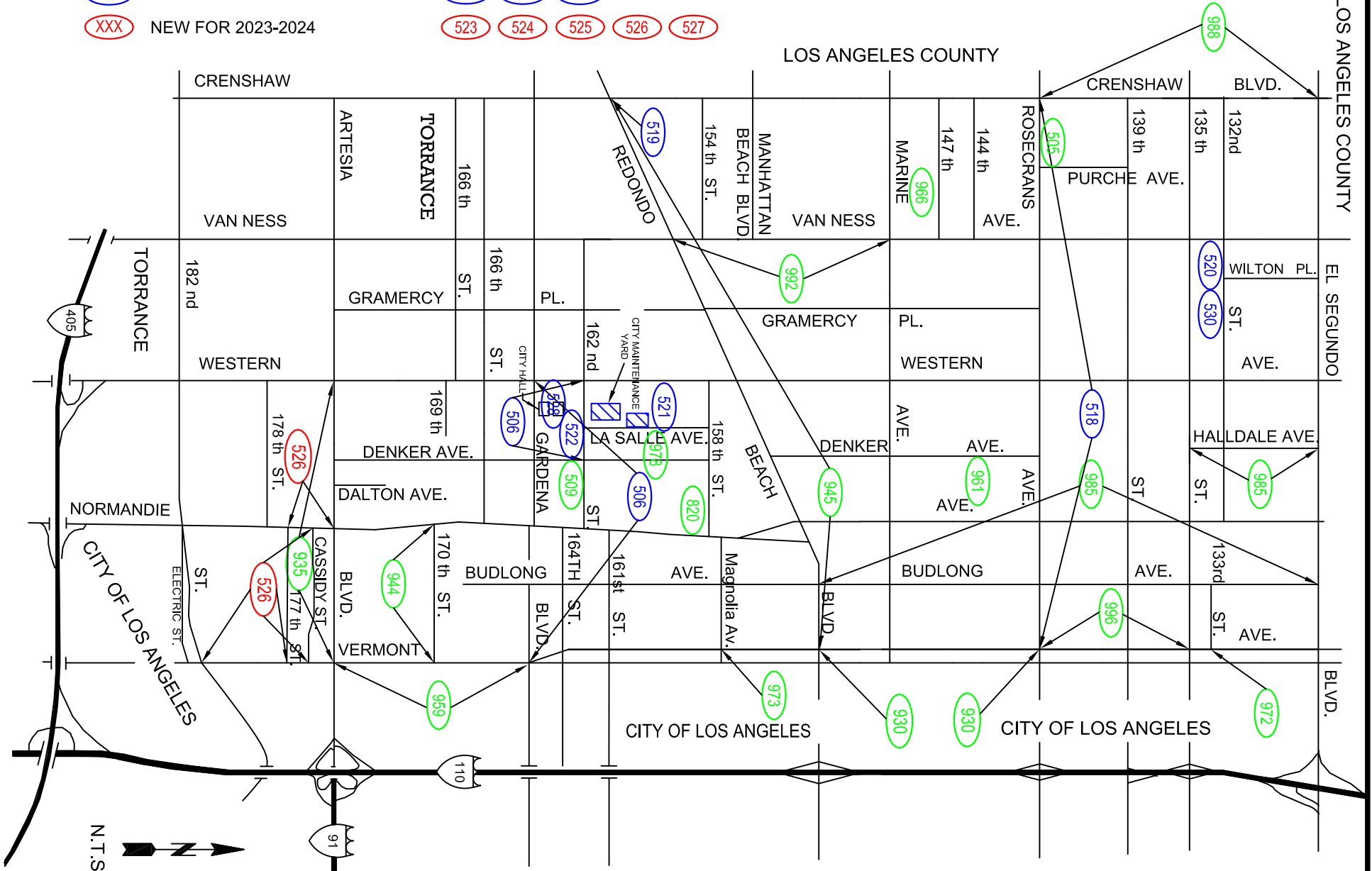
	<u>FY 2022-2023</u>	<u>FY 2023-2024</u>
PARK/FACILITY IMPROVEMENTS	\$ 20,243,833	\$ 8,875,000
City Parks, playgrounds, facility grounds and public parkways		
 STREETS, SEWER & STORMWATER IMPROVEMENTS	 \$ 20,261,114	 \$ 6,917,000
Maintain City streets, sanitary sewers, storm drain systems, sidewalks, curbs, crosswalks, and signs		
Maintain and control City traffic signals		
Mechanical maintenance of City vehicle and equipment		
Ensure compliance with State mandated safety and air quality program		
 CAPITAL IMPROVEMENT PROJECTS TOTAL	 \$ 40,504,947	 \$ 15,792,000

CIP 2022 - 2024

LEGEND:

- (XXX) CARRY-OVER
- (XXX) NEW FOR 2022-2023
- (XXX) NEW FOR 2023-2024

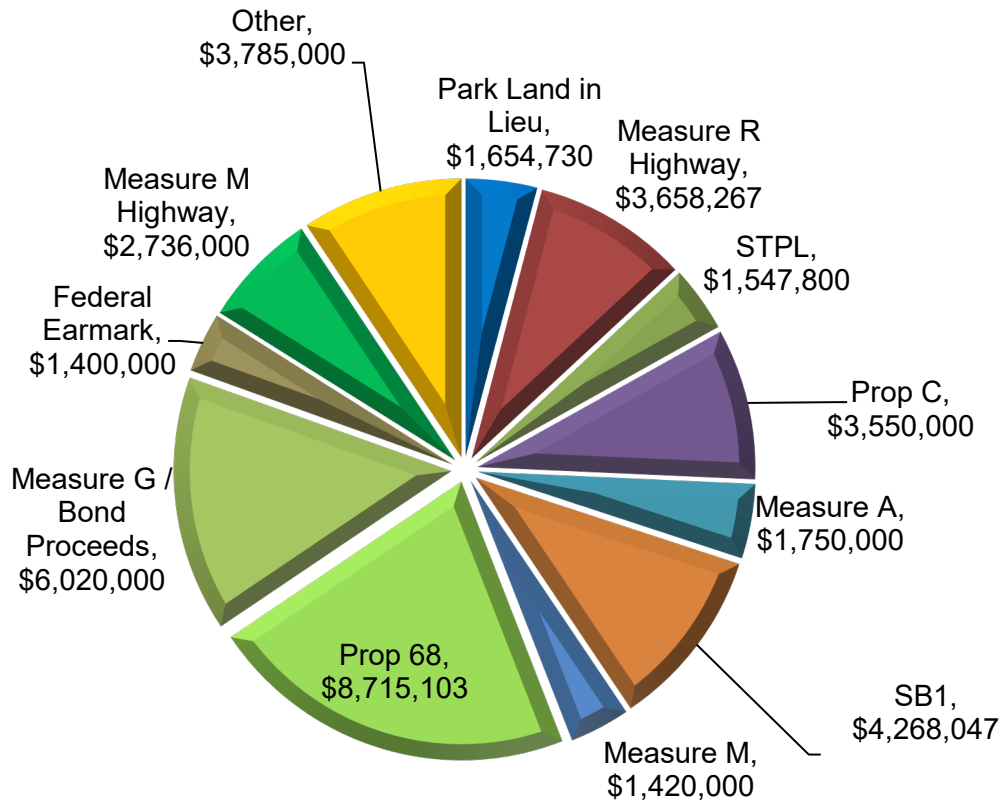
- (820) (930) (935) (944) (945) (959) (961) (963) (966) (967) (972) (973) (978)
- (985) (987) (988) (990) (992) (993) (994) (996) (998) (999) (505) (507) (509)
- (506) (513) (514) (515) (516) (517) (518) (519) (520) (521) (522)
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Capital Improvement Projects Fiscal Year 2022-2023

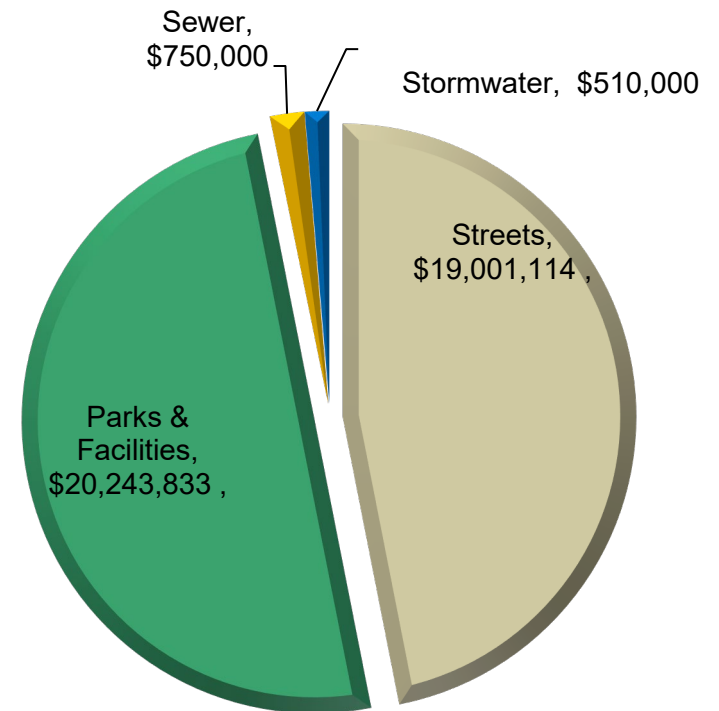
CAPITAL REVENUE

... Where the money comes from ...



CAPITAL EXPENDITURES

... Where the money goes...



<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>		
820 (c)	Mas Fukai Park Rehabilitation - \$1,000,000 Develop construction document/PS&E and pursue grant opportunity for construction phase.	509 (c)	Fire Station No. 158 Roof Replacement (Ceiling Repair Phase) - \$654,000 Repair water damaged ceiling tiles, lighting, hazardous material abatement, and all other incidental work.
961 (c)	Bell Park Rehabilitation Program – \$149,730 Replace picnic shelters, bleachers, fencing, netting, asphalt; renovate building, courts and restroom.	520 (n)	Rowley Park Gymnasium HVAC Upgrade – 170,000 Replace three (3) existing Carrier/BDP gas electric package units.
963 (c)	Rec Facilities Landscaping & Outdoor Improvements - \$75,000 Irrigation, landscaping, parking lot improvements.	521 (n)	Public Works Yard Workshop HVAC Upgrade - \$50,000 Install a new gas electric package unit, rooftop duct, lashings, curbs and plenum drops.
966 (c)	Thornburg Park Improvements - \$150,000 Renovate southern portion of the park to add recreation space and opportunities.	522 (n)	Nakaoka Community Center HVAC Upgrade - \$40,000 Install two new specialized condenser coils on 40-ton existing condenser.
967 (c)	Multi-Park Improvements/Facility Master Plan Study - \$1,170,000 Develop a master plan for parks and facilities. Renovate/repair recreation facilities	528 (n)	Civic Center Lighting Improvement – \$400,000 Installation of new lighting and landscape improvements
978 (c)	Gardena Community Aquatic & Senior Center - \$14,920,000 Demo existing facilities and construct new aquatic and senior community center.	529 (n)	Park Electronic Signage – \$250,000 Installation of new electronic signs for several parks
505 (c)	Rosecrans Community Center - \$1,000,000 Feasibility and conceptual design phase.	530 (n)	Rowley Park Basketball Court Rehabilitation – \$215,103 Renovate/repair the existing basketball court

<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>		
930 (c)	Vermont Ave Traffic Signal Improvements - \$1,270,000 Improve traffic signals at Vermont Ave. and Rosecrans Ave., and Redondo Beach Blvd.	972 (c)	New Marked Crosswalk with Pedestrian Hybrid Beacon (PHB) on Vermont Ave & 133th St. - \$167,800 Install new crosswalk with PHB to improve pedestrian and vehicle safety.
935 (c)	Artesia Blvd Signal Improvements - \$3,910,000 Improve traffic signals between Western Ave. and Vermont Ave. to address existing and future traffic conditions. Scope and budget amended to include landscape and pavement improvements.	973 (c)	New Traffic Signal at Vermont & Magnolia - \$128,267 Traffic signal improvement to create a safer, more efficient way for vehicles to cross Vermont Ave. and enhance traffic flow.
944 (c)	170th St Improvements (Normandie to Vermont) - \$700,000 Rehabilitate asphalt pavement, striping and pedestrian safety as needed.	985 (c)	Budlong Ave (El Segundo to RBB) and Halldale Ave (135th to El Segundo) Street Improvements - \$1,490,000 Rehabilitate asphalt pavement, striping and pedestrian safety as needed.
945 (c)	Redondo Beach Blvd Street Improvements - \$2,736,000 Improve traffic flow along Redondo Beach Blvd. from Crenshaw Blvd. to Vermont Ave; new medians, improve signal, signing & striping, rehabilitate concrete and pavements.	987 (c)	Local Street Improvements FY 2020/2021 - \$1,000,000 Rehabilitate various local residential streets asphalt pavement, striping and pedestrian safety as needed.
959 (c)	Vermont Ave Improvements (Artesia to Gardena) - \$800,000 Rehabilitate asphalt pavement, striping, and improve pedestrian safety as needed.	988 (c)	Crenshaw Blvd Improvements (Rosecrans to El Segundo) - \$250,000 Rehabilitate various local residential streets asphalt pavement, striping and pedestrian safety as needed. Multi-year project and current budget for design phase only.
		990 (c)	Sewer Master Plan - \$350,000 Assessment of hydraulic capacity of the City's major sewers and prioritized set of Capital Improvement Projects to

address existing and projected future capacity requirements including GIS implementation.

<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>		
992 (c)	Van Ness Ave Street Improvements (RBB to Marine) - \$800,000 Rehabilitate asphalt pavement, striping and pedestrian safety as needed.	999 (c)	Storm Drain Debris Screen FY 2021/2022 - \$165,000 Continue implementing the Statewide Trash Provisions through multi-phase iterative approach. Install the Full Capture System Equivalency (FCSE) screens by year 2025 to all City jurisdictional catch basins.
993 (c)	Pedestrian Safety Improvements FY 2020/2021 - \$380,000 Remove and replace damaged curb, gutter, sidewalk, and access ramps at various locations.	507 (c)	Citywide Wayfinding/Entry Sign Program - \$135,000 Install new and replace existing Citywide wayfinding signs to help direct drivers on city streets to city facilities such as parks, fire stations, and City Hall.
994 (c)	Local Street Improvements FY 2021/2022 - \$1,893,047 Rehabilitate various local residential streets asphalt pavement, striping and pedestrian safety as needed.	506 (n)	Gardena Decorative Street Lighting - \$250,000 Convert existing street lights to SCE approved decorative lights on Gardena Blvd between Vermont and Western and 162 nd Street from Denker Ave to Western Ave.
996 (c)	Vermont Ave Street Improvements (Rosecrans to 135th) - \$540,000 Rehabilitate asphalt pavement, striping, and improve pedestrian safety as needed.	513 (n)	Pedestrian Safety Improvements FY 2022/2023 - \$356,000 Remove and replace damaged curb, gutter, sidewalk, and access ramps at various locations.
998 (c)	Storm Drain Debris Screen FY 2020/2021 - \$145,000 Continue implementing the Statewide Trash Provisions through multi-phase iterative approach. Install the Full Capture System Equivalency (FCSE) screens by year 2025 to all City jurisdictional catch basins.	514 (n)	Local Street Improvements FY 2022/2023 - \$1,775,000 Rehabilitate various local residential streets asphalt pavement, striping and pedestrian safety as needed.
		515 (n)	Street Sweeping Truck Replacement - \$500,000 Replace the existing street sweeping truck that has exceeded its life expectancy.

<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>	
516 (n)	Storm Drain Debris Screen FY 2022/2023 - \$200,000 Continue implementing the Statewide Trash Provisions through multi-phase iterative approach. Install the Full Capture System Equivalency (FCSE) screens by year 2025 to all City jurisdictional catch basins.	
517 (n)	Intelligent Transportation System (ITS) Master Plan - \$100,000 Development of citywide traffic communication network and signal system improvements that will provide the foundation for future smart city solutions and prioritize CIP improvements.	
518 (n)	County Regional Traffic Signal Synchronization Program (TSSP) on East Rosecrans Ave - \$20,000 A multi-jurisdictional project through the County of Los Angeles Project TSSP. The East Rosecrans Ave corridor project from Ocean Gate Ave in the City of Hawthorne to Vermont Ave in the City of Gardena. Agencies are required to provide 20% matching funds and Gardena is anticipating four intersections.	
		519 (n) County Regional Traffic Signal Synchronization Program (TSSP) on Redondo Beach Blvd - \$2000,000 A multi-jurisdictional project through the County of Los Angeles Project TSSP. The Redondo Beach Blvd corridor project from Artesia Blvd in the City of Redondo Beach to Vermont Ave in the City of Gardena. Agencies are required to provide 20% matching funds and the Crenshaw Blvd is the only participated intersection by Gardena due to City's its own project on RBB, JN #945.

CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2022-2023 FUNDING SUMMARY

FUNDING SOURCE		STREETS, SEWER & STORMWATER IMPROVEMENTS	PROJECT COST
Measure R Highway	#930 (c)	Vermont Ave Traffic Signal Improvement	1,270,000
	#935 (c)	Artesia Blvd. Street Improvements (Western to Vermont)	2,260,000
	#973 (c)	New Traffic Signal at Vermont/Magnolia	128,267
		Measure R Highway - Total	3,658,267
Measure M Highway	#945 (c)	RBB Street Improvements (Crenshaw to Vermont)	2,736,000
STPL	#944 (c)	170th Street Improvements - Normandie to Vermont	680,000
	#959 (c)	Vermont Ave Improvements - Artesia to Gardena	700,000
	#972 (c)	New Marked Crosswalk with PHB on Vermont/133 St.	167,800
		STPL - Total	1,547,800
SB 821 (TDA)	#993 (c)	Pedestrian Safety Improvements FY 2021-2022	80,000
	#513 (n)	Pedestrian Safety Improvements FY 2022-2023	56,000
		SB 821 (TDA) - Total	136,000
Prop C	#935 (c)	Artesia Blvd. Street Improvements (Western to Vermont)	1,650,000
	#985 (c)	Budlong Ave (135th to RBB) & Halldale Ave (135th to El Segundo) Street Improvements	1,000,000
	#992 (c)	Van Ness Ave St Improvements - RBB to Marine	800,000
	#996 (c)	Vermont Ave St Improvements - Rosecrans to 135th St	100,000
		Prop C - Total	3,550,000
Gas Tax	#507 (c)	Citywide Wayfinding Program	135,000
	#514 (n)	Local Street Improvements 2022-2023	400,000
	#515 (n)	Street Sweeping Truck Purchase	100,000
		Gas Tax - Total	635,000
Measure M Local	#944 (c)	170th Street Improvements - Normandie to Vermont	20,000
	#959 (c)	Vermont Ave Street Improvements - Artesia to Gardena	100,000
	#985 (c)	Budlong Ave (135th to RBB) & Halldale Ave (135th to El Segundo) Street Improvements	490,000
	#988 (c)	Crenshaw Blvd St. Improvements - Rosecrans to El Segundo	250,000
	#996 (c)	Multi-Year Vermont Ave St Improvements - Rosecrans to 135th St	240,000
	#517 (n)	Intelligent Transportation System (ITS) Master Plan	100,000
	#518 (n)	County Regional TSSP on Rosecrans	200,000
	#519 (n)	County Regional TSSP on RBB	20,000
		Measure M - Total	1,420,000
SB 1	#987 (c)	Local Street Improvements 2020-2021 - Various	1,000,000

CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2022-2023 FUNDING SUMMARY

	#994 (c)	Local Street Improvements 2021-2022 - Various	1,893,047		
	#514 (n)	Local Street Improvements 2022-2023	1,375,000		
		SB 1 - Total	4,268,047		\$4,268,047
Measure R Local	#993 (c)	Pedestrian Safety Improvements FY 2021-2022	300,000		
	#996 (c)	Vermont Ave St Improvements - Rosecrans to 135th St	200,000		
	#513 (n)	Pedestrian Safety Improvements FY 2022-2023	300,000		
		Measure M Local - Total	800,000		\$800,000
Sewer Fund	#990 (c)	Sewer Master Plan	350,000		
	#515 (n)	Street Sweeping Truck Purchase	400,000		
		Sewer Fund - Total	750,000		\$750,000
Measure W	#998 (c)	Storm Drain Debris Screen FY 2020-2021	145,000		
	#999 (c)	Storm Drain Debris Screen FY 2021-2022	165,000		
	#516 (n)	Storm Drain Debris Screen FY 2022-2023	200,000		
		Measure W - Total	510,000		\$510,000
Lighting District	#506 (n)	Gardena Decorative Street Lighting	250,000		\$250,000
STREETS, SEWER & STORMWATER IMPROVEMENTS			SUBTOTAL		\$20,261,114
FUNDING SOURCE		PARK/FACILITY IMPROVEMENTS			PROJECT COST
Park Land in Lieu	#820 (c)	Mas Fukai Park Improvements	1,000,000		
	#961 (c)	Bell Park Rehabilitation Program	149,730		
	#963 (c)	Recreation Facilities Landscape and Outdoor Improvements	75,000		
	#966 (c)	Thornburg Park Improvement	150,000		
	#967 (c)	Multi-Park Improvements/Facility Master Plan Study	70,000		
	#520 (n)	Rowley Park Gymnasium HVAC Upgrade	170,000		
	#522 (n)	NCC HVAC Upgrade	40,000		
		Park Land in Lieu - Total	1,654,730		\$1,654,730
Measure A	#967 (c)	Multi-Park Improvements/Facility Master Plan Study	1,100,000		
	#528 (n)	Civic Center Lighting Improvements	400,000		
	#529 (n)	Park Electronic Signage	250,000		
		Measure A - Total	1,750,000		\$1,750,000
Prop 68	#530 (n)	Rowley Park Basketball Court Rehabilitation	215,103		
	#978 (c)	Gardena Community Aquatic & Senior Center	8,500,000		

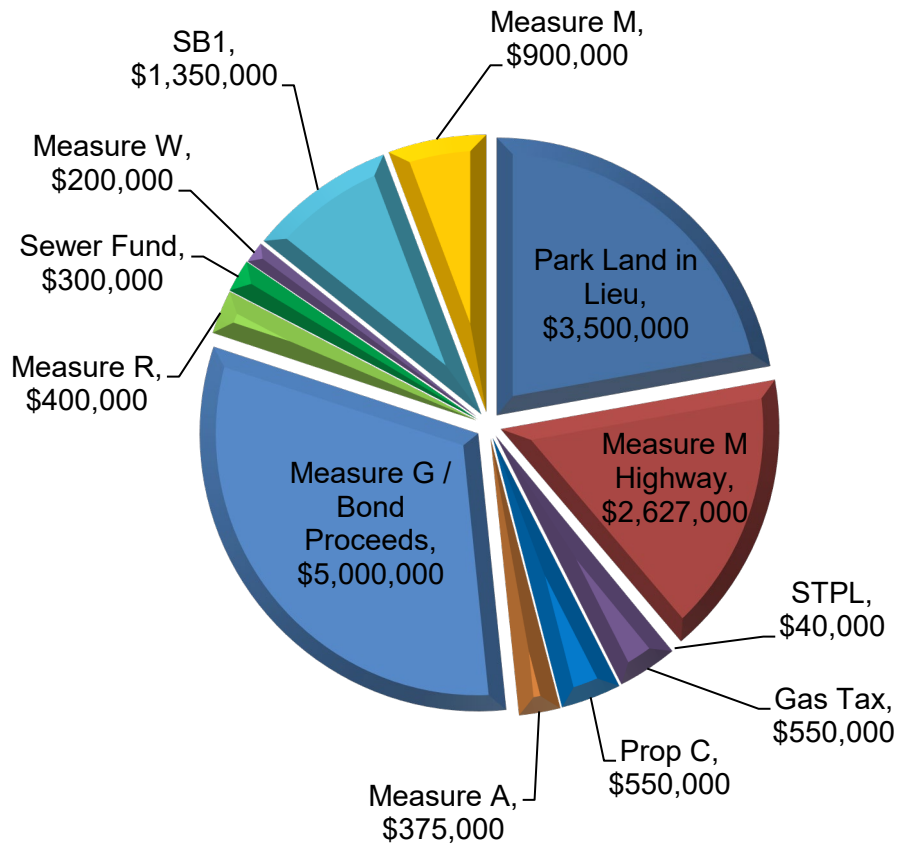
CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2022-2023 FUNDING SUMMARY

			<i>Prop 68 - Total</i>	<u><u>8,715,103</u></u>	\$8,715,103
Bond Proceeds / Measure G	#978 (c)	Gardena Community Aquatic & Senior Center		5,020,000	
	#505 (c)	Rosecrans Community Center		<u>1,000,000</u>	
			<i>General Fund / Measure G - Total</i>	<u><u>6,020,000</u></u>	\$6,020,000
Federal Earmarks	#978 (c)	Gardena Community Aquatic & Senior Center		1,400,000	\$1,400,000
Deferred Maintenance Fund	#509 (c)	Fire Station No. 158 Roof Replacement		654,000	
	#521 (n)	PW Yard Workshop Hvac Upgrade		<u>50,000</u>	
			<i>Deferred Maintenance Fund - Total</i>	<u><u>704,000</u></u>	\$704,000
			PARK/FACILITY IMPROVEMENTS	SUBTOTAL	\$20,243,833
			CIP- FISCAL YEAR 2022-2023	TOTAL	\$40,504,947

Capital Improvement Projects Fiscal Year 2023-2024

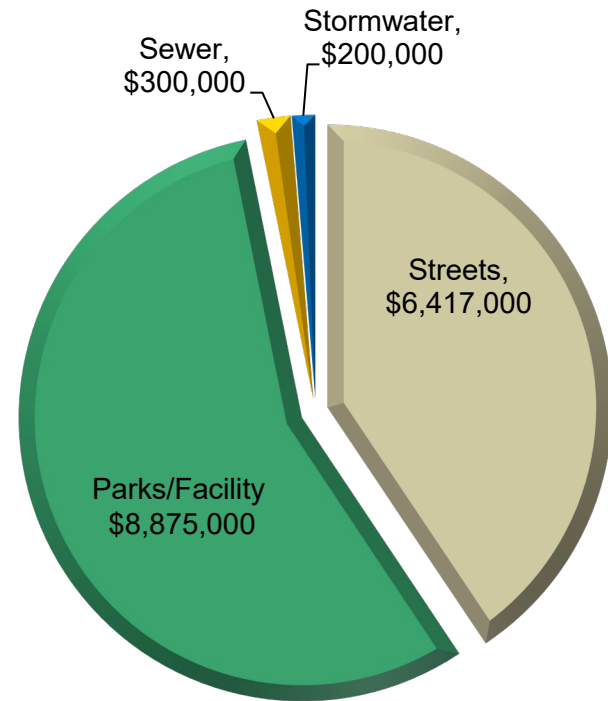
CAPITAL REVENUE

... Where the money comes from ...



CAPITAL EXPENDITURES

... Where the money goes...



<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>
820 (c)	Mas Fukai Park Rehabilitation - \$3,500,000 Construction of the multipurpose building at Mas Fukai Park
967 (c)	Multi-Park Improvements/Facility Master Plan Study - \$375,000 Renovate/repair recreation facilities
505 (c)	Rosecrans Community Center - \$5,000,000 Feasibility of demo existing facility and construct a new multipurpose community building

<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>	
945 (c)	Redondo Beach Blvd Street Improvements - \$2,627,000 Improve traffic flow along Redondo Beach Blvd. from Crenshaw Blvd. to Vermont Ave; new medians, improve signal, signing & striping, rehabilitate concrete and pavements.	
523 (n)	Storm Drain Master Plan - \$300,000 Assessment of hydraulic capacity of the City's major storm drains and prioritized set of Capital Improvement Projects to address existing and projected future capacity requirements including GIS implementation.	
524 (n)	Storm Drain Debris Screen FY 2023/2024 - \$200,000 Continue implementing the Statewide Trash Provisions through multi-phase iterative approach. Install the Full Capture System Equivalency (FCSE) screens by year 2025 to all City jurisdictional catch basins.	
525 (n)	Local Street Improvements FY 2023/2024 - \$2,450,000 Rehabilitate various local residential streets asphalt pavement, striping and pedestrian safety as needed.	
526 (c)	Normandie Ave (Artesia to 177th), Cassidey St (Normandie to Vermont) and Vermont Ave (177th to 182nd) Improvements - \$900,000 Rehabilitate asphalt pavement, striping and pedestrian safety as needed.	
		527 (n)
		Pedestrian Safety Improvements FY 2023/2024 - \$440,000 Remove and replace damaged curb, gutter, sidewalk, and access ramps at various locations.

CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2023-2024 FUNDING SUMMARY

FUNDING SOURCE		STREETS, SEWER & STORMWATER IMPROVEMENTS	PROJECT COST
Measure M Highway	#945 (c)	RBB Street Improvements (Crenshaw to Vermont)	2,627,000
			\$2,627,000
Sewer Fund	#523 (n)	Storm Drain Master Plan	300,000
			\$300,000
Measure W	#524 (n)	Storm Drain Debris Screen FY 2023-2024	200,000
			\$200,000
Gas Tax	#525 (n)	Local Street Improvements 2023-2024	550,000
			\$550,000
SB 1	#525 (n)	Local Street Improvements 2023-2024	1,350,000
			\$1,350,000
Prop C	#525 (n)	Local Street Improvements 2023-2024	550,000
			\$550,000
Measure R Local	#526 (n)	Normandie (Artesia to 177th), Cassidy (Normandie to Vermont) and Vermont (177th to 182nd) Street Improvements	400,000
			\$400,000
Measure M Local	#526 (n)	Normandie (Artesia to 177th), Cassidy (Normandie to Vermont) and Vermont (177th to 182nd) Street Improvements	500,000
	#527 (n)	Pedestrian Safety FY 2023-2024	400,000
		Measure M Local - Total	900,000
SB 821 (TDA)	#527 (n)	Pedestrian Safety Improvements FY 2023-2024	40,000
			\$40,000
		STREETS, SEWER & STORMWATER IMPROVEMENTS SUBTOTAL	\$6,917,000
FUNDING SOURCE		PARK/FACILITY IMPROVEMENTS	PROJECT COST
Park Land in Lieu	#820 (c)	Mas Fukai Park Improvements	3,500,000
			\$3,500,000
Measure A	#967 (c)	Multi-Park Improvements/Facility Master Plan Study	375,000
			\$375,000
Bond Proceeds / Measure G	#505 (c)	Rosecrans Community Center	5,000,000
			\$5,000,000
		PARK/FACILITY IMPROVEMENTS SUBTOTAL	\$8,875,000
		CIP- FISCAL YEAR 2023-2024 TOTAL	\$15,792,000

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2022-2032

	FUNDING (\$1,000's)									
	Prop C	SB 821	Measure R*	Measure M*	Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
FISCAL YEAR 2022-2023										
Vermont Traffic Signal Improvement at RBB			\$ 1,366 R							
Artesia Blvd. Street Improvements (Western to Vermont)	\$ 1,650		\$ 2,523 R							
170th Street Improvements (Normandie to Vermont)							\$ 430			
RBB Street Improvements (Crenshaw to Vermont)				\$ 5,567 R						
Vermont Ave Street Improvements (Artesia to Gardena)				\$ 100 L			\$ 700			
New Marked Crosswalk with PHB on				\$ 40 L			\$ 167			
New Traffic Signal at Vermont/Magnolia			\$ 130 R							
Budlong Ave (135th to RBB) and Halldale Ave (135th to El Segundo) Street Improvements	\$ 1,000			\$ 500 L						
Local Street Improvements FY 2020-2021 (Various)						\$ 1,000				
Crenshaw Blvd St. Improvements (Rosecrans to El Seg.)				\$ 980 L						
Sewer Master Plan								\$ 350		
Van Ness Ave Street Improvements (RBB to Marine)	\$ 775									
Pedestrian Safety FY 2021-2022		\$ 80	\$ 300 L							
Local Street Improvements FY 2020-2021 (Various)					\$ 1,893					
Vermont Ave Street Improvements (Rosecrans to 135th)	\$ 100		\$ 200 L	\$ 240 L						
Storm Drain Debris Screen FY 2020-2021									\$ 145	
Storm Drain Debris Screen FY 2021-2022									\$ 145	
Citywide Wayfinding/Entry Sign Program					\$ 135					
Gardena Decorative Street Lighting										\$ 250
Pedestrian Safety FY 2022-2023		\$ 40	\$ 300 L							
Local Street Improvements FY 2022-2023 (Various)					\$ 400	\$ 1,375				
Storm Drain Debris Screen FY 2022-2023									\$ 200	

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2022-2032

	FUNDING (\$1,000's)										
	Prop C	SB 821	Measure R*	Measure M*		Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
Street Sweeping Truch Purchase						\$ 100			\$ 400		
Development of Intelligent Transportation System (ITS) Master Plan				\$ 100 L							
County Regional TSSP on Rosecrans				\$ 20 L							
County Regional TSSP on RBB				\$ 130 L						\$ 200	
TOTAL Fiscal Year 2022 - 2023	\$ 3,525	\$ 120	\$ 4,819		\$ 7,677 #	\$ 2,528	\$ 2,375	\$ 1,297	\$ 750	\$ 690	\$ 250
FISCAL YEAR 2023-2024											
Storm Drain Master Plan									\$ 300		
Storm Drain Debris Screen FY 2023-2024										\$ 200	
Local Street Improvements FY 2023-2024 (Various)						\$ 550	\$ 1,350				
Normandie (Artesia to 177th), Cassidey (Normandie to Vermont) and Vermont (177th to 182nd) Street Improvements			\$ 400 L	\$ 500 L							
Pedestrian Safety FY 2023-2024		\$ 40		\$ 400 L							
TOTAL Fiscal Year 2023 - 2024	\$ -	\$ 40	\$ 400		\$ 900	\$ 550	\$ 1,350	\$ -	\$ 300	\$ 200	\$ -
FISCAL YEAR 2024 - 2025											
132nd St (Wilton to Water Chanel), 135th (Crenshaw to Budlong), 139th (Ardath to Van Ness), 145th (Gramercy to Western), 146th (Western to Denker), 157th (Van Ness to Gramercy), 164th (Normandie to New Hampshire) and 166th St (Western to Normandie) and Marine Ave (Western to Vermont) Street Improvements	\$ 550			\$ 900 L							
Ped Safety Improvement FY 2024-2025 (Various)		\$ 40	\$ 400 L								
Local Street Improvement FY 2024-2025 (Various)				L		\$ 500	\$ 1,300				
Sewer Rehabilitation FY 2024-2025									1,600		
Storm Drain Debris Screen FY 2024-2025										\$ 200	
Pavement Mangaement Program Update	\$ 40										

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2022-2032

	FUNDING (\$1,000's)									
	Prop C	SB 821	Measure R*	Measure M*	Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
TOTAL Fiscal Year 2024 - 2025	\$ 590	\$ 40	\$ 400	\$ 900	\$ 500	\$ 1,300	\$ -	\$ 1,600	\$ 200	\$ -
FISCAL YEAR 2025 - 2026										
Normandie Ave (RBB to El Segundo), Rosecrans Ave (Normandie to Purche PCC Repair), Vermont Ave (132nd to 135th) & Vermont (Rosecrans, Marine and RBB, 161st PCC Repair) and Western Ave (RBB to 139th) Street Improvements	\$ 550			\$ 900 L						
Ped Safety Improvement FY 2025-2026 (Various)		\$ 40	\$ 400 L							
Local Street Improvement FY 2025-2026 (Various)				L	\$ 500	\$ 1,300				
Sewer Rehabilitation FY 2025-2026								1,600		
Storm Drain Debris Screen FY 2025-2026									\$ 200	
TOTAL Fiscal Year 2025 - 2026	\$ 550	\$ 40	\$ 400	\$ 900	\$ 500	\$ 1,300	\$ -	\$ 1,600	\$ 200	\$ -
FISCAL YEAR 2026 - 2027										
Arterial and Collector Street Improvements	\$ 550			\$ 900 L						
Ped Safety Improvement FY 2026-2027 (Various)		\$ 40	\$ 400 L							
Local Street Improvement FY 2026-2027 (Various)				L	\$ 500	\$ 1,300				
Sewer Rehabilitation FY 2026-2027								\$ 1,000		
Storm Drain Rehabilitation FY 2026-2027								\$ 600	\$ 200	
TOTAL Fiscal Year 2026 - 2027	\$ 550	\$ 40	\$ 400	\$ 900	\$ 500	\$ 1,300	\$ -	\$ 1,600	\$ 200	\$ -
FISCAL YEAR 2027 - 2028										
Arterial and Collector Street Improvements	\$ 550			\$ 900 L						
Ped Safety Improvement FY 2027-2028 (Various)		\$ 40	\$ 400 L							

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2022-2032

	FUNDING (\$1,000's)									
	Prop C	SB 821	Measure R*	Measure M*	Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
Local Street Improvement FY 2027-2028 (Various)				L	\$ 500	\$ 1,300				
Sewer Rehabilitation FY 2027-2028								\$ 1,000		
Storm Drain Rehabilitation FY 2027-2028								\$ 600	\$ 200	
Pavement Mangement Program Update	\$ 45									
TOTAL Fiscal Year 2027 - 2028	\$ 550	\$ 40	\$ 400	\$ 900	\$ 500	\$ 1,300	\$ -	\$ 1,600	\$ 200	\$ -
FISCAL YEAR 2028 - 2029										
Arterial and Collector Streeet Improvements	\$ 550			\$ 900 L						
Ped Safety Improvement FY 2028-2029 (Various)		\$ 40	\$ 400 L							
Local Street Improvement FY 2028-2029 (Various)				L	\$ 500	\$ 1,300				
Sewer Rehabilitation FY 2028-2029								\$ 1,000		
Storm Drain Rehabilitation FY 2028-2029								\$ 600	\$ 200	
TOTAL Fiscal Year 2028 - 2029	\$ 550	\$ 40	\$ 400	\$ 900	\$ 500	\$ 1,300	\$ -	\$ 1,000	\$ 200	\$ -
FISCAL YEAR 2029 - 2030										
Arterial and Collector Streeet Improvements	\$ 550			\$ 900 L						
Ped Safety Improvement FY 2029-2030 (Various)		\$ 40	\$ 400 L							
Local Street Improvement FY 2029-2030 (Various)				L	\$ 500	\$ 1,300				
Sewer Rehabilitation FY 2029-2030								\$ 1,000		
Storm Drain Rehabilitation FY 2029-2030								\$ 600	\$ 200	
TOTAL Fiscal Year 2029 - 2030	\$ 550	\$ 40	\$ 400	\$ 900	\$ 500	\$ 1,300	\$ -	\$ 1,600	\$ 200	\$ -
FISCAL YEAR 2030 - 2031										
Arterial and Collector Streeet Improvements	\$ 550			\$ 900 L						
Ped Safety Improvement FY 2030-2031 (Various)		\$ 40	\$ 400 L							

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2022-2032

	FUNDING (\$1,000's)									
	Prop C	SB 821	Measure R*	Measure M*	Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
Local Street Improvement FY 2030-2031 (Various)				L	\$ 500	\$ 1,300				
Sewer Rehabilitation FY 2030-2031								\$ 1,000		
Storm Drain Rehabilitation FY 2030-2031								\$ 600	\$ 200	
Pavement Mangement Program Update	\$ 45									
TOTAL Fiscal Year 2030 - 2031	\$ 550	\$ 40	\$ 400	\$ 900	\$ 500	\$ 1,300	\$ -	\$ 1,600	\$ 200	\$ -
FISCAL YEAR 2031 - 2032										
Arterial and Collector Streeet Improvements	\$ 550			\$ 900 L						
Ped Safety Improvement FY 2031-2032 (Various)		\$ 40	\$ 400 L							
Local Street Improvement FY 2031-2032 (Various)				L	\$ 500	\$ 1,300				
Sewer Rehabilitation FY 2031-2032								\$ 1,000		
Storm Drain Rehabilitation FY 2031-2032								\$ 600	\$ 200	
TOTAL Fiscal Year 2031 - 2032	\$ 550	\$ 40	\$ 400	\$ 900	\$ 500	\$ 1,300	\$ -	\$ 1,000	\$ 200	\$ -
* L - Local Share & R - Regional/Highway funds										



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DEBT SERVICE ADOPTED BUDGET FY 2022/2023 & 2023/2024

CITY OF GARDENA

FISCAL YEAR 2022-2023

DEBT SERVICE REQUIREMENTS

Series	ORIGINAL ISSUE			BEGINNING BALANCE July 1, 2022			RETIRED FY 2022-23			ENDING BALANCE June 30, 2023		
	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	6,565,000	1,891,193	8,456,193	625,000	398,910	1,023,910	5,940,000	1,492,283	7,432,283
2007 A	2,800,000	1,929,165	4,729,165	1,315,000	356,432	1,671,432	120,000	66,575	186,575	1,195,000	289,857	1,484,857
Direct Purchase Lease:												
2017 ²	1,635,000	121,078	1,756,078	565,000	11,748	576,748	280,000	8,798	288,798	285,000	2,950	287,950
Lease Revenue Bonds:												
2014 ¹	9,110,000	8,035,249	17,145,249	8,815,000	4,721,178	13,536,178	65,000	438,366	503,366	8,750,000	4,282,812	13,032,812
2021	13,155,000	5,319,216	18,474,216	12,880,000	4,988,000	17,868,000	440,000	498,000	938,000	12,440,000	4,490,000	16,930,000
Taxable Pension Obligation Bonds:												
2020 ³	101,490,000	36,502,806	137,992,806	98,285,000	32,480,434	130,765,434	3,665,000	2,938,951	6,603,951	94,620,000	29,541,483	124,161,483
	\$155,700,000	\$79,598,485	\$235,298,485	\$128,425,000	\$44,448,985	\$172,873,985	\$5,195,000	\$4,349,600	\$9,544,600	\$123,230,000	\$40,099,385	\$163,329,385

Professional services and Admin. Fees: \$ 9,545

TOTAL: \$ 9,554,145

REVENUE SOURCES:

Transfer-in from General Fund	\$ 7,896,043
Transfer-in from GTrans Fund	\$ 1,386,169
Transfer-in from Sewer Fund	\$ 64,719
Transfer-in from Grant Funds	<u>\$ 207,214</u>
	<u>\$ 9,554,145</u>

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.

³ Of the original principal issued, \$79,193,585 was allocated to governmental activities (General) and \$22,296,415 was allocated to business-type activities (Enterprise).

DEBT SERVICE REQUIREMENTS
2006 REFUNDING CERTIFICATES OF PARTICIPATION SERIES A
(Issued in 2006)

BOND ISSUES: **CITY OF GARDENA**
Refunding Certificates of Participation

DATE OF ISSUES: June 7, 2006

AMOUNT OF ISSUE: \$21,010,000.00

AMOUNT OUTSTANDING: **\$6,565,000.00 ***
(June 30, 2022)

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 2021-22	FY 2022-23	FY 2023-24
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	1,024,939	1,026,340	1,025,189
TOTAL:	\$ 1,024,939	\$ 1,026,340	\$ 1,025,189
<u>EXPENDITURES</u>			
Interest Expense	437,509	398,910	357,759
Principal payment	585,000	625,000	665,000
Administration and trustee fees	2,430	2,430	2,430
TOTAL:	\$ 1,024,939	\$ 1,026,340	\$ 1,025,189

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: **\$565,000.00**
(June 30, 2022)

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

The bonds bear interest at 2.07%.

PAYMENT DATES: January 1 and July 1

PAYMENT AGENT: Zions Bank

DEBT SERVICE REQUIREMENTS					
	FY 2021-22		FY 2022-23		FY 2023-24
<u>REVENUE SOURCES</u>					
Transfer-in from General Fund	294,594		288,798		287,950
TOTAL:	\$	294,594	\$	288,798	\$ 287,950
<u>EXPENDITURES</u>					
Interest Expense	14,594		8,798		2,950
Principal payment	280,000		280,000		285,000
Administration and trustee fees	-		-		-
TOTAL:	\$	294,594	\$	288,798	\$ 287,950

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: **\$1,315,000.00**
(June 30, 2022)

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 2021-22	FY 2022-23	FY 2023-24
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	189,295	188,545	187,545
TOTAL:	\$ 189,295	\$ 188,545	\$ 187,545
<u>EXPENDITURES</u>			
Interest Expense	72,325	66,575	60,575
Principal payment	115,000	120,000	125,000
Trustee admin. services	1,970	1,970	1,970
TOTAL:	\$ 189,295	\$ 188,545	\$ 187,545

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: **\$8,815,000.00**
(June 30, 2022)

DESCRIPTION: The 2014 Taxable Lease Revenue Refunding Bonds, were issued to (1) refund the 2006B Certificates, (2) fund capitalized interest for a portion of the Bonds through May 1, 2017, and (3) pay a portion of the costs of issuance.

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 2021-22	FY 2022-23	FY 2023-24
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	508,579	506,011	508,444
TOTAL:	\$ 508,579	\$ 506,011	\$ 508,444
<u>EXPENDITURES</u>			
Interest Expense	440,934	438,366	435,799
Principal payment	65,000	65,000	70,000
Administration and trustee fees	2,645	2,645	2,645
TOTAL:	\$ 508,579	\$ 506,011	\$ 508,444

DEBT SERVICE REQUIREMENTS
2020 TAXABLE PENSION OBLIGATION BONDS
(Issued in 2020)

BOND ISSUES: **CITY OF GARDENA**
Taxable Pension Obligation Bonds

DATE OF ISSUES: November 1, 2020

AMOUNT OF ISSUE: \$101,490,000.00 (\$79,193,585 General and \$22,296,415 Enterprise)

AMOUNT OUTSTANDING: **\$98,285,000.00** (\$76,692,723 General and \$21,592,277 Enterprise)
(June 30, 2022)

DESCRIPTION: The 2020 Taxable Pension Obligation Bonds were issued to (1) finance a portion of the City's unfunded accrued actuarial liability to the California Public Employees' Retirement System (CalPERS) and (2) pay the costs of issuance of the bonds. Of the original principal issued, \$79,193,585 was allocated to governmental activities (General) and \$22,296,415 was allocated to business-type activities (Enterprise).

The bond interest rates vary from 1.081% to 3.363%.

PAYMENT DATES: April 1 and October 1

PAYMENT AGENT: US Bank

	DEBT SERVICE REQUIREMENTS		
	FY 2021-22	FY 2022-23	FY 2023-24
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	4,503,020	4,948,349	5,319,938
Transfer-in from GTrans Fund	1,252,647	1,386,169	1,490,541
Transfer-in from Sewer Fund	58,485	64,719	69,592
Transfer-in from Grant Funds	156,174	207,214	223,625
TOTAL:	\$ 5,970,325	\$ 6,606,451	\$ 7,103,696
<u>EXPENDITURES</u>			
Interest Expense	2,972,825	2,938,951	2,891,196
Principal payment	2,995,000	3,665,000	4,210,000
Administration and trustee fees	2,500	2,500	2,500
TOTAL:	\$ 5,970,325	\$ 6,606,451	\$ 7,103,696

DEBT SERVICE REQUIREMENTS
2021 LEASE REVENUE BONDS
(Issued in 2021)

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

DATE OF ISSUES: September 1, 2021

AMOUNT OF ISSUE: \$13,155,000.00

AMOUNT OUTSTANDING: **\$12,880,000.00**
(June 30, 2022)

DESCRIPTION: The 2021 Lease Revenue Bonds were issued to (1) finance a portion of the costs of construction of the new Gardena Community Aquatic & Senior Center, (2) finance the costs of acquiring and renovating an existing building to be converted into a new Community Center, (3) finance various park improvements, and (4) pay the costs of issuance.

PAYMENT DATES: The bond interest rates vary from 3.000% to 5.000%.
May 1 and November 1

PAYMENT AGENT: US Bank

DEBT SERVICE REQUIREMENTS

REVENUE SOURCES

Transfer-in from General Fund

TOTAL:

	FY 2021-22	FY 2022-23	FY 2023-24
	606,216	938,000	941,000
\$	606,216	\$ 938,000	\$ 941,000

EXPENDITURES

Interest Expense

Principal payment

Administration and trustee fees

TOTAL:

	331,216	498,000	476,000
	275,000	440,000	465,000
	-	-	-
\$	606,216	\$ 938,000	\$ 941,000

CITY OF GARDENA

FISCAL YEAR 2023-2024

DEBT SERVICE REQUIREMENTS

Series	ORIGINAL ISSUE			BEGINNING BALANCE July 1, 2023			RETIRED FY 2023-24			ENDING BALANCE June 30, 2024		
	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	5,940,000	1,492,283	7,432,283	665,000	357,759	1,022,759	5,275,000	1,134,524	6,409,524
2007 A	2,800,000	1,929,165	4,729,165	1,195,000	289,857	1,484,857	125,000	60,575	185,575	1,070,000	229,282	1,299,282
Direct Purchase Lease:												
2017 ²	1,635,000	121,078	1,756,078	285,000	2,950	287,950	285,000	2,950	287,950	-	-	-
Lease Revenue Bonds:												
2014 ¹	9,110,000	8,035,249	17,145,249	8,750,000	4,282,812	13,032,812	70,000	435,799	505,799	8,680,000	3,847,013	12,527,013
2021	13,155,000	5,319,216	18,474,216	12,440,000	4,490,000	16,930,000	465,000	476,000	941,000	11,975,000	4,014,000	15,989,000
Taxable Pension Obligation Bonds:												
2020 ³	101,490,000	36,502,806	137,992,806	94,620,000	29,541,483	124,161,483	4,210,000	2,891,196	7,101,196	90,410,000	26,650,287	117,060,287
	\$155,700,000	\$79,598,485	\$235,298,485	\$123,230,000	\$40,099,385	\$163,329,385	\$5,820,000	\$4,224,279	\$10,044,279	\$117,410,000	\$35,875,106	\$153,285,106

Professional services and Admin. Fees: \$ 9,545

TOTAL: \$ 10,053,824

REVENUE SOURCES:

Transfer-in from General Fund	\$ 8,270,066
Transfer-in from GTrans Fund	\$ 1,490,541
Transfer-in from Sewer Fund	\$ 69,592
Transfer-in from Grant Funds	<u>\$ 223,625</u>
	<u>\$ 10,053,824</u>

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.

³ Of the original principal issued, \$79,193,585 was allocated to governmental activities (General) and \$22,296,415 was allocated to business-type activities (Enterprise).

<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 Certificates of Participation

DATE OF ISSUES: June 7, 2006

AMOUNT OF ISSUE: \$21,010,000.00

AMOUNT OUTSTANDING: **\$5,940,000.00 ***
(June 30, 2023)

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 2022-23	FY 2023-24	FY 2024-25
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	1,026,340	1,025,189	1,021,486
TOTAL:	\$ 1,026,340	\$ 1,025,189	\$ 1,021,486
<u>EXPENDITURES</u>			
Interest Expense	398,910	357,759	314,056
Principal payment	625,000	665,000	705,000
Administration and trustee fees	2,430	2,430	2,430
TOTAL:	\$ 1,026,340	\$ 1,025,189	\$ 1,021,486

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: **\$285,000.00**
(June 30, 2023)

DESCRIPTION: The 2017 Direct Purchase Lease Bonds were issued to (1) refund 2016 Certificate of Participation, Series C, (2) interests due and (3) pay certain costs 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 2022-23	FY 2023-24	FY 2024-25
	288,798	287,950	-
\$	288,798	\$ 287,950	\$ -

EXPENDITURES

Interest Expense

Principal payment

Administration and trustee fees

TOTAL:

	8,798	2,950	-
	280,000	285,000	-
	-	-	-
\$	288,798	\$ 287,950	\$ -

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: **\$1,195,000.00**
(June 30, 2023)

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 2022-23	FY 2023-24	FY 2024-25
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	188,545	187,545	186,295
TOTAL:	\$ 188,545	\$ 187,545	\$ 186,295
<u>EXPENDITURES</u>			
Interest Expense	66,575	60,575	54,325
Principal payment	120,000	125,000	130,000
Trustee admin. services	1,970	1,970	1,970
TOTAL:	\$ 188,545	\$ 187,545	\$ 186,295

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: **\$8,745,000.00**
(June 30, 2023)

DESCRIPTION: The 2014 Taxable Lease Revenue Refunding Bonds, were issued to (1) refund the 2006B Certificates, (2) fund capitalized interest for a portion of the Bonds through May 1, 2017, and (3) pay a portion of the costs of issuance.

PAYMENT DATES: The bond interest rates vary from 3.950% to 5.000%.

PAYMENT AGENT: May 1 and November 1

US Bank

	DEBT SERVICE REQUIREMENTS		
	FY 2022-23	FY 2023-24	FY 2024-25
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	506,011	508,444	505,679
TOTAL:	\$ 506,011	\$ 508,444	\$ 505,679
<u>EXPENDITURES</u>			
Interest Expense	438,366	435,799	433,034
Principal payment	65,000	70,000	70,000
Administration and trustee fees	2,645	2,645	2,645
TOTAL:	\$ 506,011	\$ 508,444	\$ 505,679

DEBT SERVICE REQUIREMENTS
2020 TAXABLE PENSION OBLIGATION BONDS
(Issued in 2020)

BOND ISSUES: **CITY OF GARDENA**
Taxable Pension Obligation Bonds

DATE OF ISSUES: November 1, 2020

AMOUNT OF ISSUE: \$101,490,000.00 (\$79,193,585 General and \$22,296,415 Enterprise)

AMOUNT OUTSTANDING: **\$94,620,000.00** (\$73,832,923 General and \$20,787,077 Enterprise)
(June 30, 2023)

DESCRIPTION: The 2020 Taxable Pension Obligation Bonds were issued to (1) finance a portion of the City's unfunded accrued actuarial liability to the California Public Employees' Retirement System (CalPERS) and (2) pay the costs of issuance of the bonds. Of the original principal issued, \$79,193,585 was allocated to governmental activities (General) and \$22,296,415 was allocated to business-type activities (Enterprise).

The bond interest rates vary from 1.081% to 3.363%.

PAYMENT DATES: April 1 and October 1

PAYMENT AGENT: US Bank

	DEBT SERVICE REQUIREMENTS		
	FY 2022-23	FY 2023-24	FY 2024-25
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	4,948,349	5,319,938	5,712,295
Transfer-in from GTrans Fund	1,386,169	1,490,541	1,601,109
Transfer-in from Sewer Fund	64,719	69,592	74,754
Transfer-in from Grant Funds	207,214	223,625	242,304
TOTAL:	\$ 6,606,451	\$ 7,103,696	\$ 7,630,462
<u>EXPENDITURES</u>			
Interest Expense	2,938,951	2,891,196	2,827,962
Principal payment	3,665,000	4,210,000	4,800,000
Administration and trustee fees	2,500	2,500	2,500
TOTAL:	\$ 6,606,451	\$ 7,103,696	\$ 7,630,462

DEBT SERVICE REQUIREMENTS
2021 LEASE REVENUE BONDS
(Issued in 2021)

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

DATE OF ISSUES: September 1, 2021

AMOUNT OF ISSUE: \$13,155,000.00

AMOUNT OUTSTANDING: **\$12,440,000.00**
(June 30, 2023)

DESCRIPTION: The 2021 Lease Revenue Bonds were issued to (1) finance a portion of the costs of construction of the new Gardena Community Aquatic & Senior Center, (2) finance the costs of acquiring and renovating an existing building to be converted into a new Community Center, (3) finance various park improvements, and (4) pay the costs of issuance.

PAYMENT DATES: The bond interest rates vary from 3.000% to 5.000%.
May 1 and November 1

PAYMENT AGENT: US Bank

DEBT SERVICE REQUIREMENTS

REVENUE SOURCES

Transfer-in from General Fund

TOTAL:

	FY 2022-23	FY 2023-24	FY 2024-25
	938,000	941,000	942,750
\$	938,000	\$ 941,000	\$ 942,750

EXPENDITURES

Interest Expense

Principal payment

Administration and trustee fees

TOTAL:

	498,000	476,000	452,750
	440,000	465,000	490,000
	-	-	-
\$	938,000	\$ 941,000	\$ 942,750



INTERNAL SERVICE FUNDS

ADOPTED BUDGET

FY 2022/2023 & 2023/2024

INTERNAL SERVICE FUNDS

PUBLIC SERVICE GOAL: *To continually build and maintain adequate reserves through annual budget contributions to protect the City's investment in 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 – Health Now

- **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 Director of Administrative Services 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 the administration of the City's Self-Insurance Compensation and Safety Program.

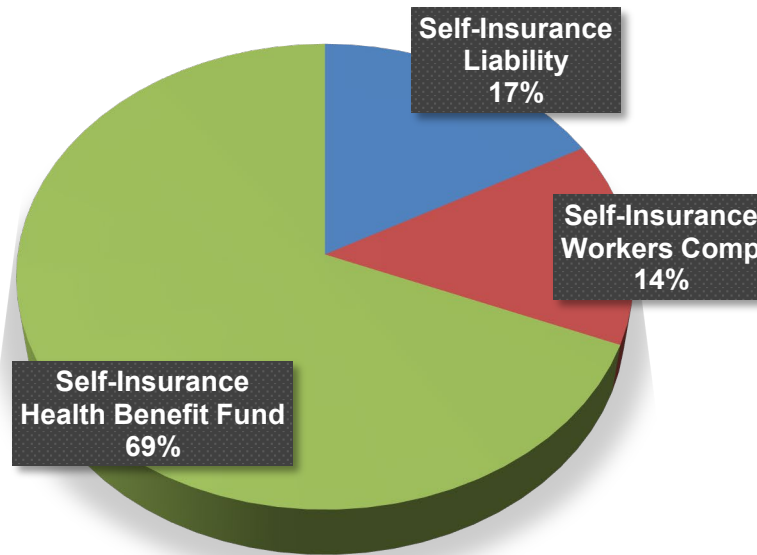
Charges to departments are established by the Director of Administrative Services and included in the budget manual.

- **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 a 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 \$1,376 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 varies depending on the bargaining group.

Internal Service Funds	Audited 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024
Self-Insurance Liability	1,895,716	2,364,423	2,650,414	2,736,135
Self-Insurance Workers Comp	3,161,078	1,940,032	2,217,890	2,279,683
Self-Insurance Health Benefit Fund	8,961,087	9,567,611	10,082,809	11,074,225
Total Internal Service Funds	14,017,881	13,872,066	14,951,113	16,090,043





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