

All Revenues & Expenditures

The General Fund is the only fund that is totally discretionary. The remainder of the City’s revenue and expenditure funds have conditions set by Federal, State or Local agencies.

These funds include the Internal Service Funds, the Debt Service Funds, the Capital Improvement Fund, the Enterprise Funds (Sewer & GTrans) and the Special Revenue Funds.

All Revenues	2022-2023	2023-2024
General Fund	76,653,769	77,593,605
Internal Service Funds	16,635,584	15,528,386
Debt Service Funds	14,125,757	13,496,191
Capital Improvement Fund	40,504,947	15,792,000
Enterprise Funds	38,097,041	52,454,985
Special Revenue Funds	53,184,859	33,563,383
Total Operating Revenue	239,201,957	208,428,550

All Expenditures	2022-2023	2023-2024
General Fund	76,616,761	77,554,469
Internal Service Funds	14,951,113	16,090,043
Debt Service Funds	14,125,757	13,496,191
Capital Improvement Fund	40,504,947	15,792,000
Enterprise Funds	37,864,061	51,815,707
Special Revenue Funds	58,094,534	33,369,239
Total Operating Expenditures	242,157,173	208,117,649

A structural imbalance is normally the result of the revenue being received in a prior fiscal year. For instance, the City can budget expenditures for anticipated federal grant funds whose funding becomes available at the beginning of their fiscal year which runs from October 1st through September 30th. Since the City’s fiscal year runs from July 1st through June 30th, this lag can cause “timing issues” in regards to reimbursements giving the appearance of a budget deficit.

Staffing

Staffing by Department	2022-23	2023-24
Elected & City Manager’s	11.30	11.80
Administrative Services	17.80	18.05
Recreation & Human Services	65.31	75.81
Police	128.90	130.90
Community Development	15.35	15.35
Public Works	48.80	48.80
Transportation	159.46	162.30
Total Full Time Equivalent	446.92	463.01

From our City Manager, Clint D. Osorio

The past two years, our Gardena community, along with the world, have seen unprecedented times. The initial shelter-in-place mandate and extended stay-at-home order halted many activities, changing all our lives. While the impact was swift and significant, Gardena responded immediately and pivoted quickly to continue our high-quality services to our community. 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 engaging with our community in all new ways. Our dedication to our community remains as strong as ever.

The Fiscal Year 2022/2023 and 2023/2024 budget has been developed to strike a thoughtful balance between the short-term and long-term. We hope this budget will 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.

CITY OF GARDENA

City Council

Tasha Cerda, Mayor
Paulette C. Francis, Mayor Pro Tem
Mark E. Henderson, Councilmember
Rodney G. Tanaka, Councilmember
Wanda Love, Councilmember



SCAN ME

The Adopted Budget is at www.cityofgardena.org and City Hall Clerks Office (310) 217-9516

Gardena City Hall
1700 W. 162nd Street
Gardena, CA 90247

BUDGET IN BRIEF

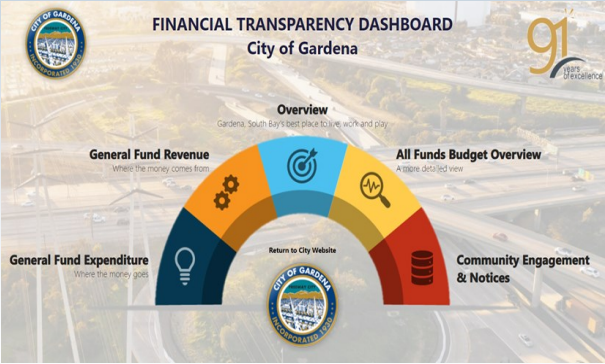
ADOPTED FISCAL YEARS 2022-2023 & 2023-2024

BETTER TOGETHER



Overview

As part of the current City Council's ongoing effort to enhance transparency and public engagement, the City recently launched a new financial transparency dashboard. This dashboard provides the community with up-to-date financial data in an interactive medium.



SCAN ME

City Council Achievements

- ♦ Passage of Measure G resulting in an additional \$17.7 million in revenue to the General Fund since July 2020
- ♦ City issued \$101 million Taxable Pension Obligation Bond at 3.29% to save \$51 million over the next 19 years
- ♦ City issued \$15 million in Lease Revenue Bonds at 1.99% to finance the Gardena Community Aquatics & Senior Center, Rosecrans Community Center and Mas Fukai Park rehabilitation
- ♦ City was awarded Prop 68 maximum grant amount of \$8.5 million to fund the Gardena Community Aquatic & Senior Center

Fund Structure

The City funds are maintained in six funds. The largest of these funds is the **General Fund**. The General Fund is the City's main operation fund that pays for core community services. The top 5 major revenue sources account for 72% of the total Fiscal Year 2022–2023 and 2023-2024 General Fund budget

- ♦ Sales & Use Tax
- ♦ Card Club Gross Revenue Fees
- ♦ Property Tax
- ♦ Vehicle License Fees
- ♦ Utility User Tax

Enterprise Funds account for specific services that are funded directly through user fees and are intended to be fully self-supporting. Examples are the Sewer and GTrans funds.

Special Revenue Funds are funds received for a specific purpose with conditions for spending. Examples include Gas Tax, Prop 68, CDBG and Federal Earmarks.

Debt Service Funds are used for the payment of principal and interest on bonds such as the 2021 Lease Revenue Bonds.

Capital Improvement Fund budget for planned construction projects such as the Gardena Community Aquatic Center, Rosecrans Community Center, park projects, street projects and other CIP's

Internal Service Funds are used to finance and account for services provided to the City departments such as Workers' Compensation Fund, Liability Fund, and Health Benefit Fund. Services provided by Internal Service Funds are paid by charges to the department budgets or fund transfers.



CIP Highlights

Investments in our community

Gardena Community Aquatic & Senior Center \$14,920,000

- Demolition of existing facility and construction of new aquatic and senior community center.



Rosecrans Community Center \$6,000,000

- Feasibility and conceptual design phase in Fiscal Year 2022-2023 followed by demolition of the existing building and construction of a new multipurpose community building.

Mas Fukai Park Rehabilitation \$4,500,000

- Develop construction document/PS&E, pursue grant funding, and construction of a multipurpose facility at Mas Fukai Park.



General Fund Revenue by Type

Revenue	2022-2023	2023-2024
Sales and Use Tax—Bradley Burns	14,750,116	15,018,576
Sales and Use Tax—Measure G	10,415,067	10,605,000
Card Club Gross Rev 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 & 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
Current Charges	2,506,467	2,377,600
Other Revenue	1,374,536	1,404,536
Transfer In	4,239,000	3,587,448
Charges to Other Funds	2,698,115	2,702,388
Total GF Revenue	76,653,769	77,593,605

General Fund Expenditures

Department	2022-2023	2023-2024
Police	32,878,497	34,309,188
Public Works	6,509,050	6,656,917
Public Safety/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
Administrative Services	2,490,589	2,672,264
Elected and City Manager's Offices	2,631,900	2,841,708
Transfer Out	11,649,841	8,967,671
Total GF Expenditures	76,616,761	77,554,469