

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.

Adopted Revenue Budget	2023-2024
General Fund	82,002,199
Internal Service Funds	16,428,386
Debt Service Funds	19,440,191
Capital Improvement Fund	50,894,884
Enterprise Funds	52,754,985
Special Revenue Funds	60,472,459
Total Operating Revenue	\$ 281,993,104

Adopted Expenditure Budget	2023-2024
General Fund	81,831,342
Internal Service Funds	16,498,533
Debt Service Funds	19,440,191
Capital Improvement Fund	50,894,884
Enterprise Funds	52,150,707
Special Revenue Funds	70,365,655
Total Operating Expenditures	\$ 291,181,312

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 Plan

Staffing by Department	2023-2024
Elected & City Manager’s Offices	11.80
Administrative Services	18.05
Recreation & Human Services	75.81
Police	130.90
Community Development	19.35
Public Works	48.80
Transportation	162.30
Total Full Time Equivalent	467.01

From our City Manager, Clint D. Osorio

The Fiscal Year 2023/2024 adopted budget details the City’s plan to continue fiscal prudence and transparency while expanding valuable programs and services for our community. It is the largest all funds proposed budget and largest Capital Improvement Project budget in the City’s history with a total of \$291 million and \$50.9 million, respectively. The proposed amended budget for the General Fund will be structurally balanced with a revised projected surplus of \$170,857. With innovative thinking and fiscal prudence, the City’s General Fund reserve is projected to be \$33.9M or 41% of expenditures at the end of Fiscal Year 2023/2024.

The Fiscal Year 2023/2024 adopted 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 City Council with a comprehensive framework with which to make decisions. Decisions that are being made now will help maintain fiscal sustainability that will serve Gardena well in the future.

CITY OF GARDENA

City Council

Tasha Cerda, Mayor

Paulette 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/city-budget/ and City Hall Clerks Office (310) 217-9516

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

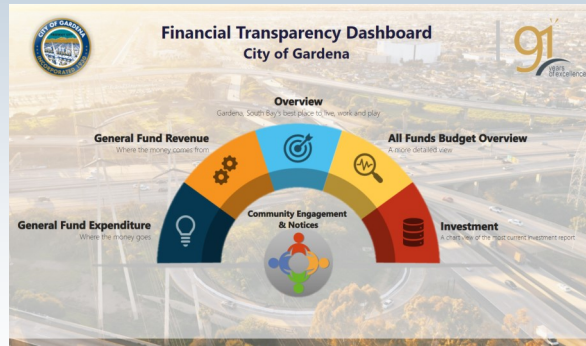
BUDGET IN BRIEF

ADOPTED FISCAL YEAR 2023-2024



Transparency Dashboard

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.



Adopted FY 2023-2024 Budget Highlights

- ♦ Passage of Measure G (Effective July 2020) projected to add \$11.4 million for FY 2023-2024 to General Fund budget
- ♦ Investing in our community— CIP budget for FY 2023-24 of \$50.9 million is the largest CIP budget in City history
- ♦ Additional grants added including:
 - ♦ \$4M for Digital Divide
 - ♦ \$2M for Gardena Blvd Revitalization
 - ♦ \$1M for Rosecrans Community Project
 - ♦ \$250K for Façade Improvement Program
- ♦ Maintain General Fund Reserve (Fund 010) above 40% or \$33.9M at June 30, 2024

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 73% of the total Fiscal Year 2023-2024 General Fund adopted budget

- ♦ Sales & Use Tax (Bradley-Burns & Measure G)
- ♦ 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.



Adopted CIP Budget Highlights

Investments in our community

Gardena Community Aquatic & Senior Center \$16,050,000

Construction of new aquatic and senior community center, estimated completion December 2024.



Rosecrans Community Center \$1,024,000

Demolition of the existing building & conceptual design, estimated completion TBD.

Mas Fukai Park Rehabilitation \$7,626,000

Develop construction document/PS&E, pursue grant funding, and construction of a multipurpose facility at Mas Fukai Park, estimated completion Spring 2025.



General Fund Revenue by Type

Adopted Revenue by Type	2023-2024
Sales and Use Tax—Bradley Burns	15,728,875
Sales and Use Tax—Measure G	11,423,000
Card Club Gross Rev Fees	9,193,600
Property Tax	9,945,583
Vehicle License Fees	7,962,464
Utility Users Tax	5,962,277
Business License Tax	2,811,375
Franchise & Other Taxes	4,879,429
License and Permits	1,968,790
Fines and Forfeitures	1,220,929
Current Charges	2,556,467
Other Revenue	1,404,536
Transfer In	4,242,486
Charges to Other Funds	2,702,388
Total GF Revenue	\$ 82,002,199

General Fund Expenditures

Adopted Expenditures by Department	2023-2024
Police	34,809,188
Public Works	6,979,413
Public Safety/Fire, and RCC	14,640,514
Recreation & Human Services	5,066,301
Community Development	3,041,130
Administrative Services	2,867,417
Elected and City Manager’s Offices	2,859,708
Transfer Out	11,567,671
Total GF Expenditures	\$ 81,831,342