



# City of Gardena



## ADOPTED BUDGET

**FISCAL YEARS 2024-2025 & 2025-2026**

[www.cityofgardena.org](http://www.cityofgardena.org)



**CITY OF GARDENA**  
**ADOPTED BUDGET FISCAL YEAR 2024/2025 and 2025/2026**  
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**CITY OF GARDENA**  
**ADOPTED BUDGET FISCAL YEAR 2024/2025 and 2025/2026**  
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**CITY MANAGER'S  
BUDGET MESSAGE  
ADOPTED BUDGET  
FY 2024/2025 & 2025/2026**

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



MINA SEMENZA, *City Clerk*  
GUY MATO, *City Treasurer*  
CLINT D. OSORIO, *City Manager*  
CARMEN VASQUEZ, *City Attorney*

## CITY MANAGER'S BUDGET MESSAGE

### ADOPTED BUDGET – FISCAL YEARS 2024/2025 & 2025/2026

#### HONORABLE MAYOR AND CITY COUNCIL:

Presented for City Council is the adopted budget for Fiscal Years 2024/2025 and 2025/2026. This adopted budget details the City's plan to continue fiscal prudence and transparency while expanding valuable programs and services for our community.

For this adopted budget, we are set to allocate \$82M, the largest Capital Improvement Program (CIP) budget in our history. This ambitious budget reflects our commitment to growth, community enhancement, and fiscal responsibility.

**Future City Facilities:** We are on the brink of a transformative period with two state-of-the-art buildings slated to be completed by the end of 2025, the Community Aquatic & Senior Center and the Mas Fukai Community Center Building. These facilities are not just structures; they are beacons of progress, designed to serve our community's evolving needs.

**Public Safety & Community Programs:** Central to our budget are the public safety & community programs that touch the lives of our citizens every day. From recreational services to educational initiatives, we have allocated funds that will enrich our community's social fabric and provide safety support services where it is most needed.

For the Fiscal Year 2024/2025, we have the largest proposed all funds expenditure budget in the City's history of \$319 million, which includes \$86.3 million budgeted General Fund, \$36.6 million budgeted for the City's GTrans Fund, \$82.1 million budget for the City's Special Revenue funds, \$17.3 million in Internal Service Funds, \$19.8 million in Debt Service Funds, \$5.5 million in Sewer Fund, and \$71.5 million in Capital Improvement Program budget.

For the Fiscal Year 2025/2026, the proposed all funds expenditure budget is \$207.2 million, which includes \$88.9 million budgeted General Fund, \$45.2 million budgeted for the City's GTrans Fund, \$31.4 million budget for the City's Special Revenue funds, \$18.7 million in Internal Service Funds, \$8.6 million in Debt Service Funds, \$4 million in Sewer Fund, and \$10.4 million in Capital Improvement Program budget.

As mentioned above, this will be the City's single largest Capital Improvement Program (CIP) budget in the history of the City with the amount of \$82 million. The City continues to make significant capital investments with \$19.4 million budgeted for the Gardena Community Aquatic & Senior Center, \$1.6 million for the new Rosecrans Community Center and \$7 million for the Mas



Fukai Park Community Center Building. The remaining \$54 million will be utilized to maintain City streets, sewers, storm drains, sidewalks, curbs, crosswalks, signs, various park & facility projects, and traffic signals.

## **FISCAL YEARS 2024/2025 & 2025/2026 ADOPTED BUDGET:**

Staff developed a two-year budget for the fiscal years 2024/2025 & 2025/2026 starting in February this year. Placing a multi-year budget in place was intended to provide our community with 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. As our community grows and flourishes, our organization must use our resources strategically to support our community. 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 challenges and make Gardena stronger 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 revenues are otherwise restricted because of the funding sources. Budgeted expenditures are based upon an analysis of past expenditures in conjunction with revenue forecasts based on current economic conditions. For the adopted budget, the General Fund will be structurally balanced with a modest surplus of \$154,252 in Fiscal Year 2024/2025 and \$119,570 in Fiscal Year 2025/2026. 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 2024/2025 at \$86,419,896 and expenditures at \$86,265,644 for a net surplus of \$154,252 on June 30, 2025. Fiscal Year 2024/2025 total revenues for all funds, including transfers, are \$304,672,050 with expenditures, including transfer out, at \$319,217,677. The difference represents the use of fund balance in Special Revenue Funds. For Fiscal Year 2025/2026 General Fund revenue is budgeted at \$89,009,149 and expenditures at \$88,889,579 for a net surplus of \$119,570 on June 30, 2026. Fiscal Year 2025/2026 total revenues for all funds, including transfers, are \$202,725,996 with expenditures, including transfer out, at \$207,220,692. The delta for total revenues and total expenditures for all funds is due to the timing of the Special Revenue Funds.

**GENERAL FUND PROPOSED REVENUE AND EXPENDITURES**

<b>Revenue Sources</b>	<b>Adopted Fiscal Year 2024-2025</b>	<b>Adopted Fiscal Year 2025-2026</b>
Sales and Use Tax	\$ 28,451,125	\$ 29,229,496
Property Tax	10,705,079	11,026,232
Vehicle License Fees	8,907,545	9,352,922
Card Club Gross Revenue Fees	8,877,427	9,166,202
Utility Users Tax	6,674,127	6,897,442
Business License Tax	3,150,000	3,213,000
Franchise and Other Taxes	5,221,927	5,386,539
License and Permits	2,047,130	2,127,013
Fines and Forfeitures	875,000	901,250
Investment Income	1,147,050	730,000
Intergovernmental	542,500	558,775
Current Service Charge	2,855,250	2,940,906
Other Revenue	512,036	512,036
Transfer In	3,375,364	3,889,000
Charges to Other Funds	3,078,336	3,078,336
<b>TOTAL REVENUES</b>	<b>\$ 86,419,896</b>	<b>\$ 89,009,149</b>
<b>Department Expenditures</b>	<b>Adopted Fiscal Year 2024-2025</b>	<b>Adopted Fiscal Year 2025-2026</b>
Police	\$ 35,968,552	\$ 38,323,176
Public Works	7,316,480	7,692,514
Recreation & Human Services	6,588,929	6,985,433
Community Development	3,395,967	3,564,934
Administrative Services	3,339,867	3,485,722
Elected and City Manager Offices	2,561,481	2,895,320
Non-Departmental including Fire and RCC	15,715,327	16,465,547
Transfers Out	11,379,041	9,476,933
<b>TOTAL EXPENDITURES</b>	<b>\$ 86,265,644</b>	<b>\$ 88,889,579</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ 154,252</b>	<b>\$ 119,570</b>

## COUNCIL POLICY DIRECTION

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

- Measure G Revenue is projected to grow to \$12.7 Million for Fiscal Year 2025/2026 or 14% of the General Fund Revenue
- CIP Adopted Budget for FY 2024/2025 & FY 2025/2026 is \$82 Million, the largest two-year CIP budget in the City's history
  - \$19.4 Million for the Community Aquatic & Senior Center Project
  - \$7 Million for Mas Fukai Park Improvement Project
  - \$12 Million in community facility improvements and upgrades
  - \$36.5 Million in street & pedestrian improvement projects
  - \$6.7 Million in storm drain & sewer improvement projects
- The City added 14.6 FTE including 11.1 FTE for the Aquatic & Senior Center program
- The City continues in its efforts of transparency. See QR codes below to access the Financial Transparency Dashboard and the adopted budget document.

**ACCESS THE ADOPTED BUDGET HERE:**



**ACCESS THE FINANCIAL DASHBOARD HERE:**





## **IN CONCLUSION:**

The Fiscal Years 2024/2025 and 2025/2026 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 Council with a comprehensive framework with which to make decisions. Decisions that are being made now will help maintain sustainability that will serve Gardena well in the future.

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 complete our annual proposed 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.

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, 2022**

*Christopher P. Morill*

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



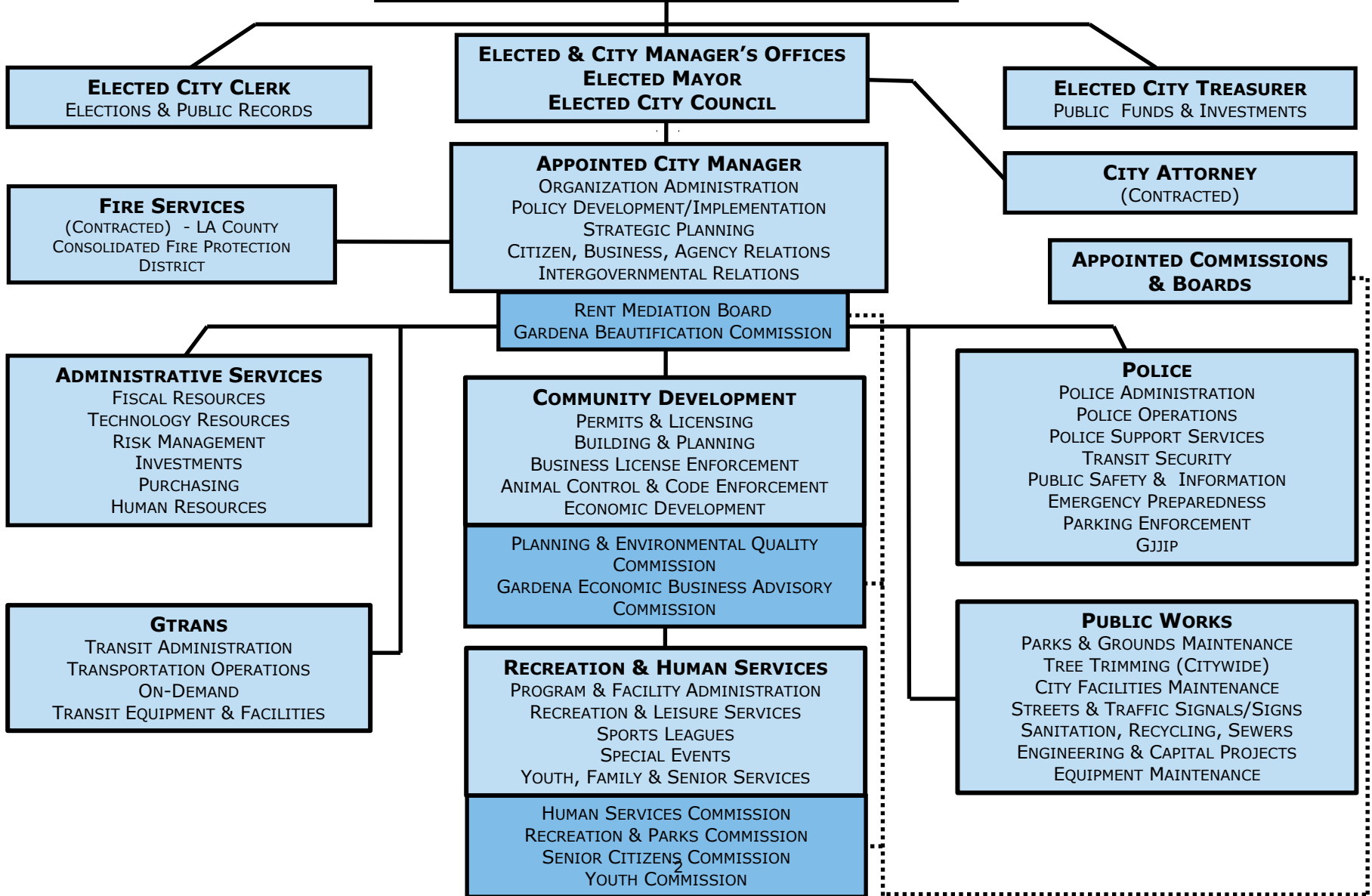


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# GENERAL INFORMATION

# CITY OF GARDENA ORGANIZATION CHART

## CITIZENS OF GARDENA



# CITY OFFICIALS

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## 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  
Elected: Mayor – June 2022  
Current Term Expires: June 2026

### **Mark E. Henderson, Mayor Pro Tem**

Occupation: Administrator  
Elected: Councilmember – March 2015  
Elected: Councilmember – March 2020  
Elected: Councilmember – March 2024  
Current Term Expires: March 2028

### **Rodney G. Tanaka, Councilmember**

Occupation: Retired Police Lieutenant/Licensed Pastor  
Elected: Councilmember – March 2017  
Elected: Councilmember – June 2022  
Current Term Expires: June 2026

### **Paulette C. Francis, Councilmember**

Occupation: Teacher  
Elected: Councilmember – March 2020  
Elected: Councilmember – March 2024  
Current Term Expires: March 2028

### **Wanda Love, Councilmember**

Occupation: Chamber Director/Business Owner  
Elected: Councilmember – June 2022  
Current Term Expires: June 2026

## CITY CLERK AND CITY TREASURER

### **Mina Semenza, City Clerk**

Occupation: Real Estate  
Elected: City Clerk – March 2013  
Elected: City Clerk – March 2017  
Elected: City Clerk – June 2022  
Current Term Expires: June 2026

### **Guy H. Mato, City Treasurer**

Occupation: Businessman  
Elected: City Treasurer – June 2022  
Current Term Expires: June 2026

## 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

### **Lisa Kranitz, Assistant City Attorney**

Appointed as Contract City Attorney in February 2009

## EXECUTIVE STAFF – (All Appointed)

**Michael Saffell**, Chief of Police  
**Ray Beeman**, Director of Administrative Services  
**Greg Tsujiuchi**, Director of Community Development  
**Ernie Crespo**, Director of Transportation  
**Stephany Santin**, Director of Recreation & Human Services  
**Allan Rigg**, Director of Public Works  
**Brian Kane**, Los Angeles County Assistant Fire Chief



# **DIRECTORY**

**City of Gardena  
1700 West 162<sup>nd</sup> Street  
Gardena, CA 90247-3778**

**Telephone: (310) 217-9500 Fax: (310) 217-6119 Website: [www.cityofgardena.org](http://www.cityofgardena.org)**

## **ELECTED & CITY MANAGER'S OFFICES**

### **Mayor**

Tasha Cerda (310) 217-9507

### **Mayor Pro Tem**

Mark E. Henderson (310) 217-9507

### **Councilmembers**

Rodney G. Tanaka (310) 217-9507

Paulette C. Francis (310) 217-9507

Wanda Love (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

Guy H. Mato (310) 217-9664

#### Deputy City Treasurer

Vacant (310) 217-9693

### **City Manager's Office**

#### City Manager

Clint D. Osorio (310) 217-9503

#### City Attorney

Carmen Vasquez (310) 217-9544

## **ADMINISTRATIVE SERVICES**

### Director

Ray Beeman (310) 217-9502

## **COMMUNITY DEVELOPMENT**

### Director

Greg Tsujiuchi (310) 217-9526

## **GTRANS**

### Director

Ernie Crespo (310) 965-8888

## **POLICE DEPARTMENT**

### Chief of Police

Michael Saffell (310) 217-9601

## **PUBLIC WORKS**

### Director

Allan Rigg (310) 217-9570

## **RECREATION & HUMAN SERVICES**

### Director

Stephany Santin (310) 217-9537

## **LA County Fire Department**

### Assistant Fire Chief

Brian Kane (310) 329-3315

Gardena Station 162<sup>nd</sup> Street

Gardena Station 135<sup>th</sup> Street

For comments or questions regarding this publication, please contact the Administrative Services Department at (310) 217-9516

## **BUDGET GOAL**

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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 DIRECTOR – RAY BEEMAN**

**Budget Managers –** Khoi Quach, Danny Rodriguez, Yurina Kim, Diana Rodriguez

### **BUDGET COORDINATORS**

**Elected and City Manager's Offices -** Alejandra Orozco, Becky Romero, Katherine Rhee, Georgina Placido, Tiffany Alcaraz, Anahi Corte

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

**Public Works –** Kevin Kwak, Kevin Thomas, Kim Nolan, Hong Lee

**Community Development –** Greg Tsujiuchi, Amanda Acuna

**Recreation & Human Services -** Nikki Sweeney, Nicola Howard, Christina Weldin, Adrienne Renteria

**Capital Improvement Projects -** Jun De Castro

**Transportation Department -** Ernie Crespo, Dana Pynn, Jennifer Abro, Charles Santos, Rod Goldman

# BUDGET PROCESS

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**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

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

In March, the Director of Administrative Services 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

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

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

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

**City Managers Review:** At the end of April, the City Manager reviews a draft budget summary presented by the Director of Administrative Services. 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 of Administrative Services 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 2024-2025 AND 2025-2026 BUDGET

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<b>February 15, 2024</b>	Budget kickoff meeting and distribution of budget packets to all departments
<b>March 18, 2024</b>	Department supplemental requests due to Finance for review
<b>March 18, 2024 – April 25, 2024</b>	During this period Finance staff will be developing a plan of action for the FY 24/25 and 25/26 revenue projections, expenditure projections, and performance goals and narratives. Update the CIP projects and develop the CIP budgets.
<b>April 1-10, 2024</b>	Finance to meet with individual departments to discuss budget and supplemental requests
<b>April 15-19, 2024</b>	Budget Requests Reviewed with City Manager
<b>April 22, 2024</b>	Draft of the Preliminary FY 24/25 and FY 25/26 Budget
<b>May 16, 2024</b>	Proposed Budget FY 24/25 & FY 25/26 presented to Finance Committee for review and recommendations
<b>May 28, 2024</b>	Proposed Budget FY 24/25 and FY 25/26 presented to City Council for review
<b>May 28, 2024 - June 25, 2024</b>	Public Review period for Proposed FY 24/25 and FY 25/26 Budget
<b>June 5, 2024</b>	Community Budget Forum
<b>June 25, 2024</b>	Budget Hearing and Adoption of Budget FY 24/25 & FY 25/26 and GANN Resolution for Fiscal Year 24/25.

## BUDGET DOCUMENT GUIDE

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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 2024-2025 and 2025-2026.

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

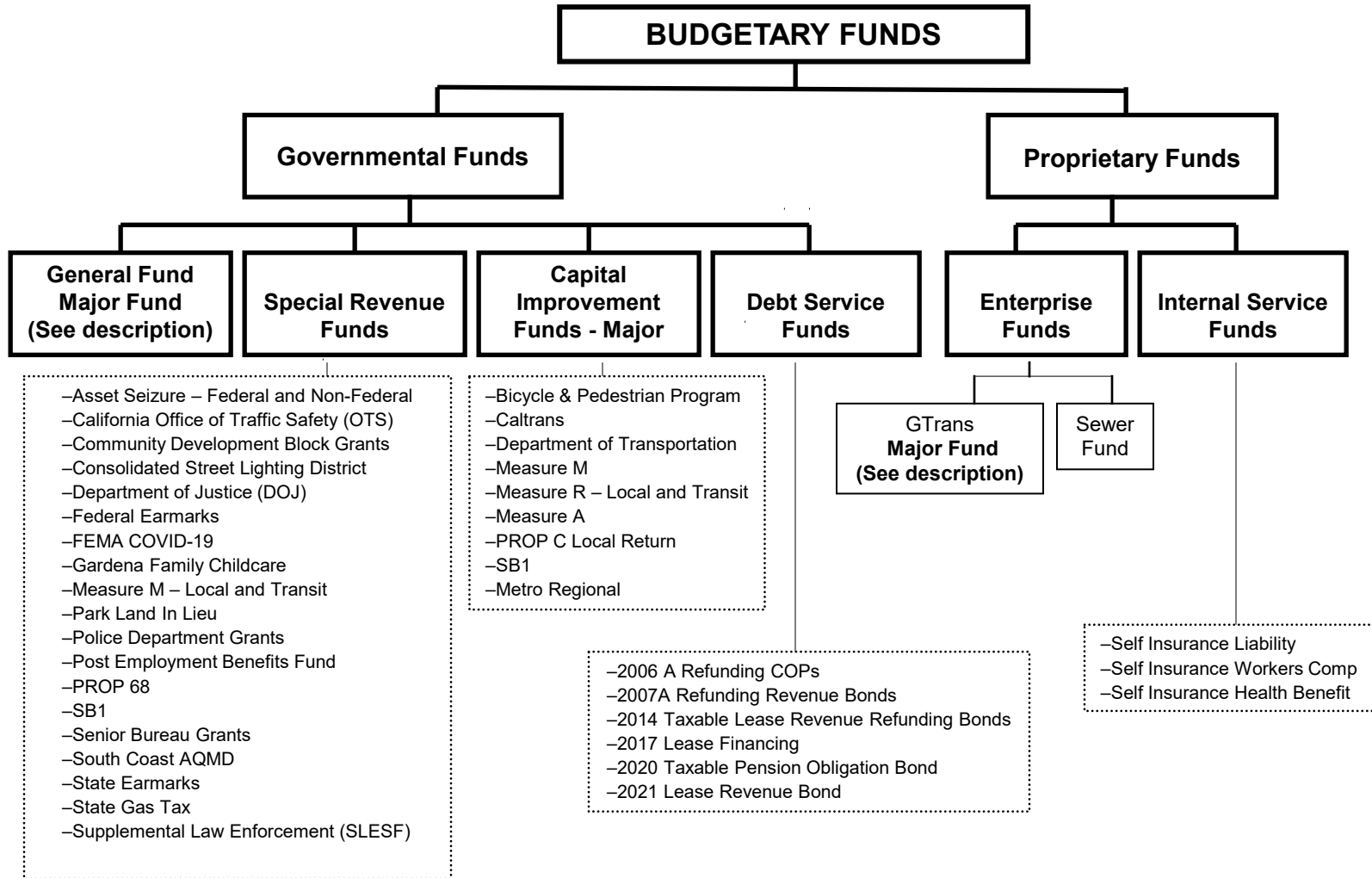
The Budget Summaries section provides revenue and expenditure analysis. This section presents historical data for comparative purposes along with staffing levels.

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**

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### **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.

**Federal Earmarks:** Fund provided by legislators for projects or programs that curtail the ability of the Executive Branch to manage critical aspects of the funds allocation process.

**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.

**Measure A:** To account for monies received for the improvement of parks and open spaces from the Los Angeles County Regional Park and Open Space District or RPOSD.

**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

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**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.

**Measure W:** To account for monies received from the Los Angeles County for the improvement of water quality and stormwater infrastructure initiatives.

**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 68:** To account for monies received from the Statewide Park Development and Community Revitalization Program (SPP) administered by OGALS or Office of Grants and Local Services to create new parks and recreation opportunities in underserved communities across California.

**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.

**Public Works Regional Grants:** The California Department of Transportation and the Los Angeles County Metro provide funding to improve pedestrian safety, traffic light enhancements, and street improvements.

**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.

**State Earmarks:** Fund provided by legislators for projects or programs that curtail the ability of the Executive Branch to manage critical aspects of the funds allocation process.

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

## FUND DESCRIPTIONS

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### 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.

### 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

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## 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**

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- 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 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**

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- 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.



## **ACCOUNTING PRINCIPLES AND POLICIES**

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- 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.
- 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 – 2024

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 <sup>nd</sup> & 66 <sup>th</sup> Assembly Districts 35 <sup>th</sup> Senatorial District
U. S. Representative	43 <sup>rd</sup> U.S. Congressional District
Area	5.9 Square Miles
Population	60,028
Dwellings	22,933
Police Protection	91 sworn personnel and 36 marked units, including 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	52 buses and 5 Flexi on demand vehicles





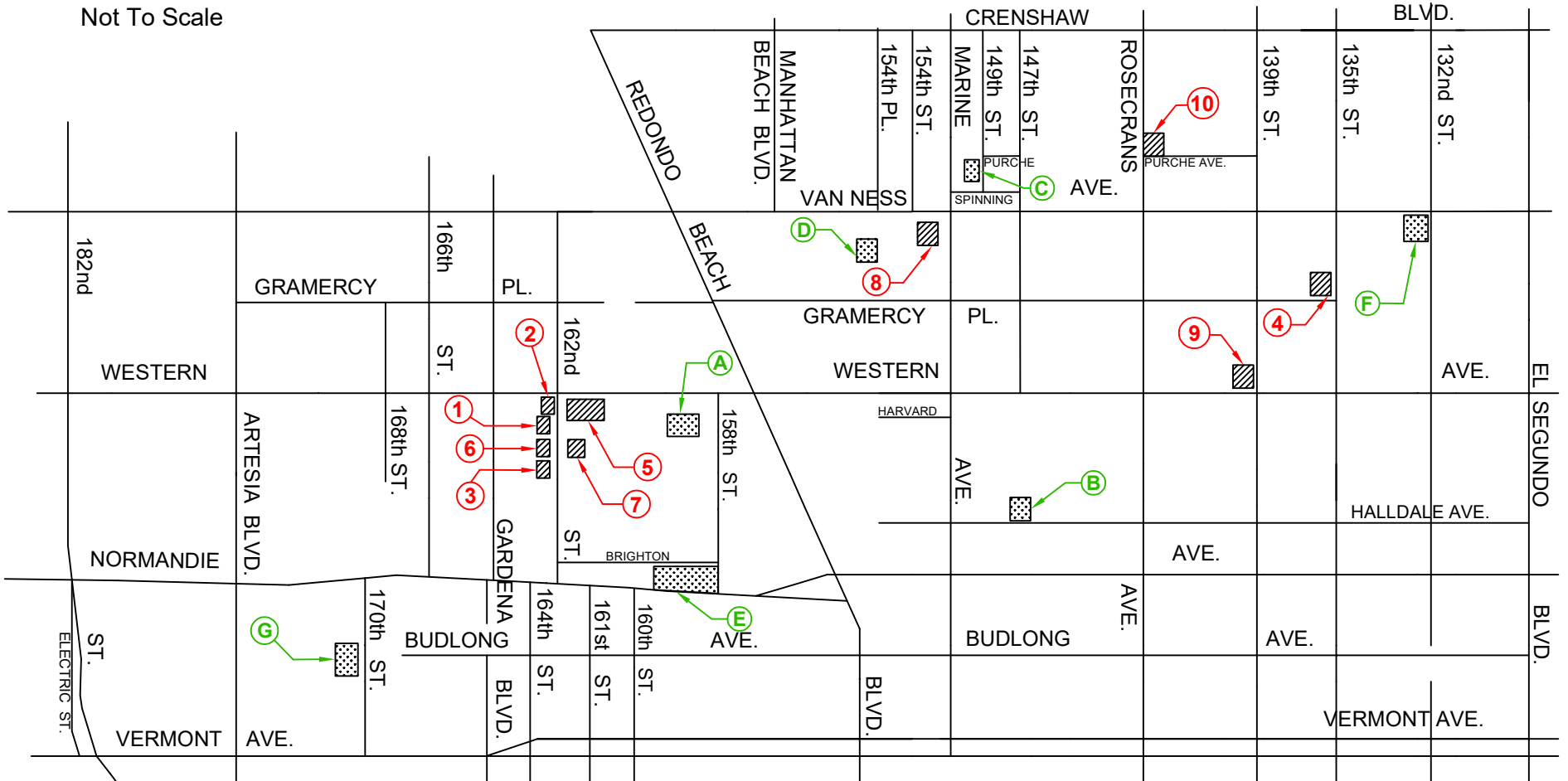
**CITY of GARDENA**



Not To Scale

**LEGEND:**

- |   |  |   |                                  |
|---|--|---|----------------------------------|
|  | ① City Hall Administration Offices and Campus                      |  | Ⓐ Sister-City Parkette           |
| ②   | Police Headquarters  | Ⓑ   | Vincent Bell Memorial Park       |
| ③   | Fire Department Headquarters                                       | Ⓒ   | Edward L. Thornburg Park         |
| ④   | Fire Station 2   | Ⓓ   | George H. Freeman Memorial Park  |
| ⑤   | Public Works Building and Maintenance Yard                         | Ⓔ   | Mas Fukai Park                   |
| ⑥   | Kiyoto "Ken" Nakaoka Community Center                              | Ⓣ   | Paul A. Rowley Memorial Park     |
| ⑦   | Ernest J. Primm Memorial Pool and James Rush Gymnasium             | Ⓚ   | Arthur Lee Johnson Memorial Park |
| ⑧   | National Guard   |   |                                  |
| ⑨   | Gardena Transit Administration, Operations, & Maintenance Facility |   |                                  |
| ⑩   | Rosecrans Ave. Community Center                                    |   |                                  |



## CITY FACILITIES AND PROPERTIES

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### 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

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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.

As approved in 2021, this site is the future home of the Gardena Community Aquatic & Senior Center.

### 8 The Army National Guard 2100 West 154<sup>th</sup> 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.

### 10 Rosecrans Community Property 2500 West Rosecrans Avenue

Approximately 1.07 acres of land. This property was acquired in September 2021 to be redeveloped for recreational or other civic use.

## CITY PARK FACILITIES

### (A) Sister-City Parkette - 160<sup>th</sup> 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 149<sup>th</sup> 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 154<sup>th</sup> 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.

## **CITY FACILITIES AND PROPERTIES**

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### **(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.

### **(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 170<sup>th</sup> 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><b>1930</b> 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><b>2001</b> Eldorado Parking COP liquidated through agreement with Hustler for a net principal gain of \$980,000.</p>	<p><b>2013</b> February Standard &amp; Poor's raised the City's credit rating to A.</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 &amp; Poor's raised the City's credit rating to A+</p>
<p><b>1936</b> First legal card club license in the State of California to Gardena.</p>	<p><b>2002</b> 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><b>2014</b> 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><b>1940</b> City bus service began on January 15, 1940.</p>	<p><b>2005</b> Celebrated 75th anniversary.</p>	<p><b>2015</b> Adopted 2016-2021 Five Year Strategic Plan. Council approved updated comprehensive fee resolution. Civic Center</p>
<p><b>1953</b> Gardena Municipal Bus Lines moved to new location on Van Ness Avenue in November.</p>	<p><b>2006</b> 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</p>	<p><b>2016</b> Mitchell Lansdell City Manager retires, Ed Medrano appointed Acting City Manager.</p> <p>Refinancing of the 2006 Series C Bond Debt. Reassessment of the Sewer Fees to ensure sewer upkeep.</p>
<p><b>1954</b> City adopted its official seal and slogan "Freeway City" on October 26, 1954.</p> 	<p><b>2007</b> Received investment grade credit ratings: Standard &amp; 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><b>2017</b> Ed Medrano appointed as City Manager.</p>
<p><b>1955</b> Gardena was designated as a General Law City by action of the State Legislature.</p>	<p>Adopted 5 Year Plan 2007 - 2012.</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><b>2019</b> Clint D. Osorio appointed as City Manager</p>
<p><b>1964</b> Adopted City flag.</p> 	<p><b>2009</b> May 2009 Gardena Municipal Bus Lines moved to new facility. Dec 2009 Standard &amp; Poor's raised the City's rating to A-.</p>	<p><b>2020</b> March 3, 2020 Measure G, collection of additional 0.75% sales tax to maintain city general services</p> <p>March 19, 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 \$50 million. City revises Strategic Plan to address effects of COVID</p>
<p><b>1980</b> Received the All America City Award.</p> 	<p><b>2010</b> 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><b>2021</b> Issuance and sale of Lease Revenue Bond to finance a portion of the cost of the Aquatic &amp; Senior Center, the Rosecrans Community Center, and 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 &amp; Senior Center</p>
<p><b>1982</b> Maintenance facility added at the Gardena Municipal Bus Lines.</p>	<p><b>2011</b> 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><b>2022</b> City was named Los Angeles County's Most Business Friendly City</p> 
<p><b>1994</b> Council action limited the number of card clubs from six to two.</p>	<p>September 2011, the City purchased the Goodwill property as well as property adjacent to the Police Department.</p>	<p><b>2023</b> Finalist for the All American City Award</p> 
<p><b>1995</b> Annexation of El Camino Village.</p>	<p><b>2012</b> Created "Super-Departments" as a transitional phase for operational efficiency and cost containment during succession planning.</p>	
<p><b>1996</b> 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><b>1998</b> 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><b>2000</b> The newest card club in the State, the Hustler, opened in June 2000.</p> <p>Ending General Fund balance June 30, 2000 = <b>(\$2,719,574)</b>.</p>		



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

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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.



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

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## **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 3<sup>rd</sup> 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.

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

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### **MLK & CINCO DE MAYO COMMITTEES**

Dr. Martin Luther King, Jr. Cultural Committee of Gardena was founded in 1972 by Arthur Johnson, a chemist and educator who originally wanted Gardena to honor Dr. King with a city holiday. The committee is made up of volunteers from the community. The annual event activities include a parade, a battle of the bands, an annual youth night, and the essay contest.

Cinco de Mayo Scholarship and Festival Committee of Gardena is made up of volunteers from the community. The annual Gardena's Cinco de Mayo celebration is one of the South Bay's longest running Cinco de Mayo events and its goal is to share some of the area's Latino heritage and culture.



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**ADOPTED**

**BUDGET SUMMARIES**

**FY 2024/2025 & 2025/2026**

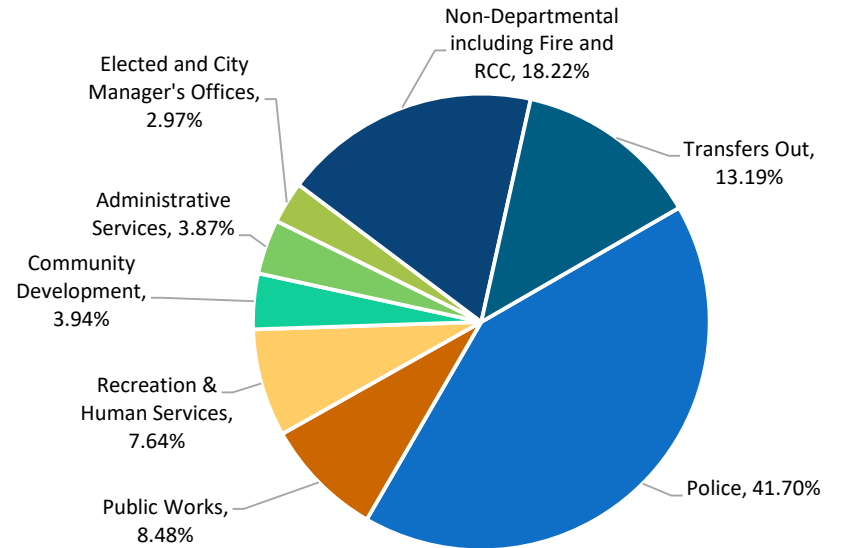
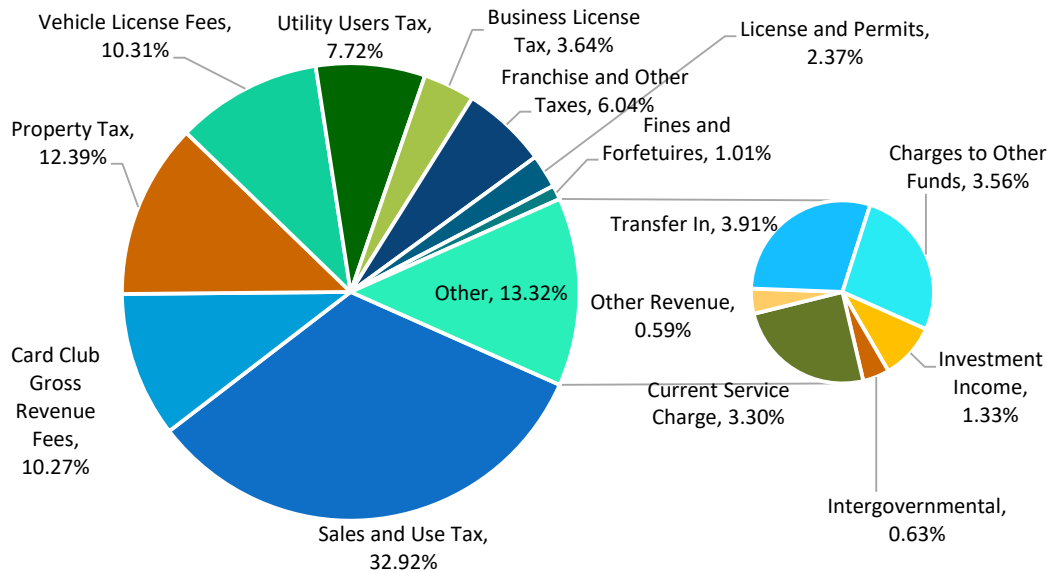
## GENERAL FUND REVENUE and EXPENDITURES 2024/2025

### WHERE THE MONEY COMES FROM...

Revenue Sources	General Fund	% of Total
Sales and Use Tax	\$ 28,451,125	32.92%
Card Club Gross Revenue Fees	\$ 8,877,427	10.27%
Property Tax	\$ 10,705,079	12.39%
Vehicle License Fees	\$ 8,907,545	10.31%
Utility Users Tax	\$ 6,674,127	7.72%
Business License Tax	\$ 3,150,000	3.64%
Franchise and Other Taxes	\$ 5,221,927	6.04%
License and Permits	\$ 2,047,130	2.37%
Fines and Forfeitures	\$ 875,000	1.01%
Investment Income	\$ 1,147,050	1.33%
Intergovernmental	\$ 542,500	0.63%
Current Service Charge	\$ 2,855,250	3.30%
Other Revenue	\$ 512,036	0.59%
Transfer In	\$ 3,375,364	3.91%
Charges to Other Funds	\$ 3,078,336	3.56%
<b>TOTAL REVENUES</b>	<b>\$ 86,419,896</b>	<b>100.00%</b>

### WHERE THE MONEY GOES...

Department Expenditures	General Fund	% of Total
Police	\$ 35,968,552	41.70%
Public Works	7,316,480	8.48%
Recreation & Human Services	6,588,929	7.64%
Community Development	3,395,967	3.94%
Administrative Services	3,339,867	3.87%
Elected and City Manager's Offices	2,561,481	2.97%
Non-Departmental including Fire and RCC	15,715,327	18.22%
Transfers Out	11,379,041	13.19%
<b>TOTAL EXPENDITURES</b>	<b>\$ 86,265,644</b>	<b>100.00%</b>



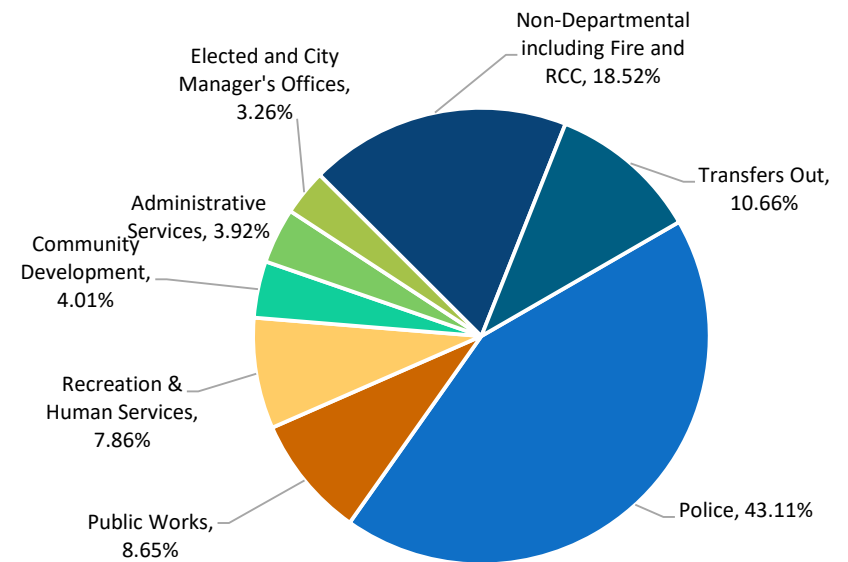
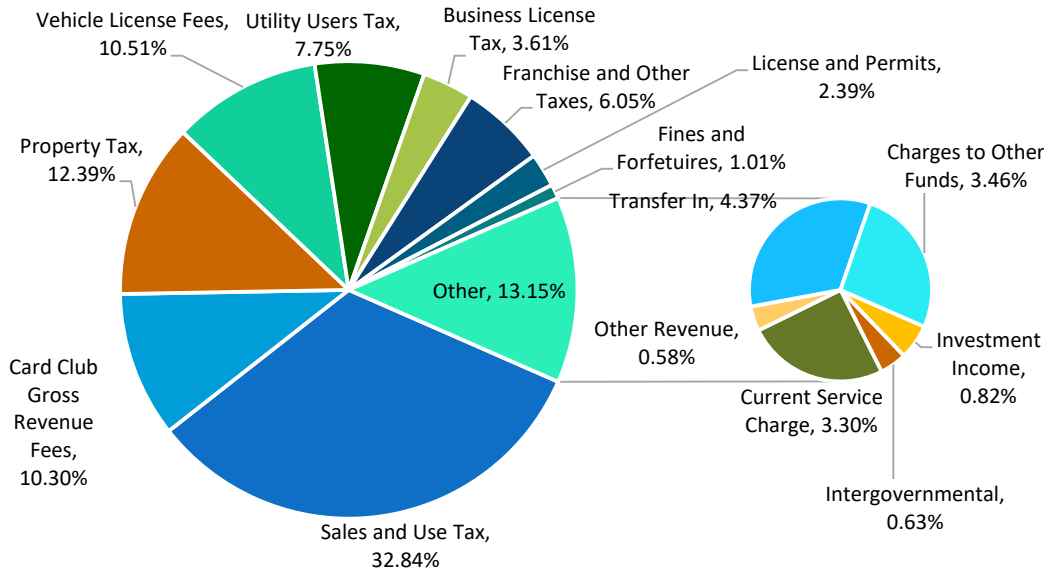
## GENERAL FUND REVENUE and EXPENDITURES 2025/2026

### WHERE THE MONEY COMES FROM...

Revenue Sources	General Fund	% of Total
Sales and Use Tax	\$ 29,229,496	32.84%
Card Club Gross Revenue Fees	\$ 9,166,202	10.30%
Property Tax	\$ 11,026,232	12.39%
Vehicle License Fees	\$ 9,352,922	10.51%
Utility Users Tax	\$ 6,897,442	7.75%
Business License Tax	\$ 3,213,000	3.61%
Franchise and Other Taxes	\$ 5,386,539	6.05%
License and Permits	\$ 2,127,013	2.39%
Fines and Forfeitures	\$ 901,250	1.01%
Investment Income	\$ 730,000	0.82%
Intergovernmental	\$ 558,775	0.63%
Current Service Charge	\$ 2,940,906	3.30%
Other Revenue	\$ 512,036	0.58%
Transfer In	\$ 3,889,000	4.37%
Charges to Other Funds	\$ 3,078,336	3.46%
<b>TOTAL REVENUES</b>	<b>\$ 89,009,149</b>	<b>100.00%</b>

### WHERE THE MONEY GOES...

Department Expenditures	General Fund	% of Total
Police	\$ 38,323,176	43.11%
Public Works	7,692,514	8.65%
Recreation & Human Services	6,985,433	7.86%
Community Development	3,564,934	4.01%
Administrative Services	3,485,722	3.92%
Elected and City Manager's Offices	2,895,320	3.26%
Non-Departmental including Fire and RCC	16,465,547	18.52%
Transfers Out	9,476,933	10.66%
<b>TOTAL EXPENDITURES</b>	<b>\$ 88,889,579</b>	<b>100.00%</b>

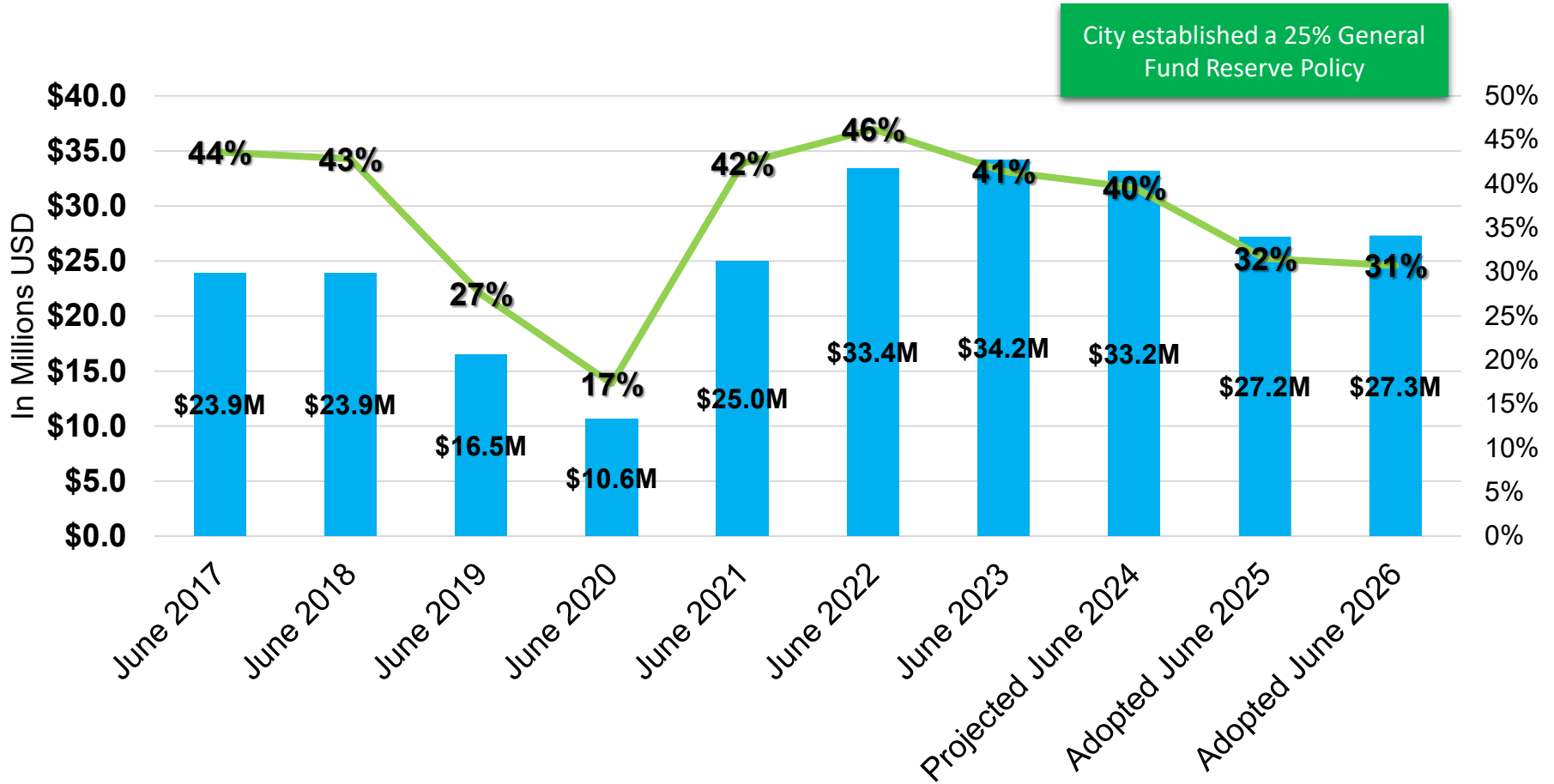


## GENERAL FUND HISTORICAL REVENUE AND EXPENDITURE SUMMARY

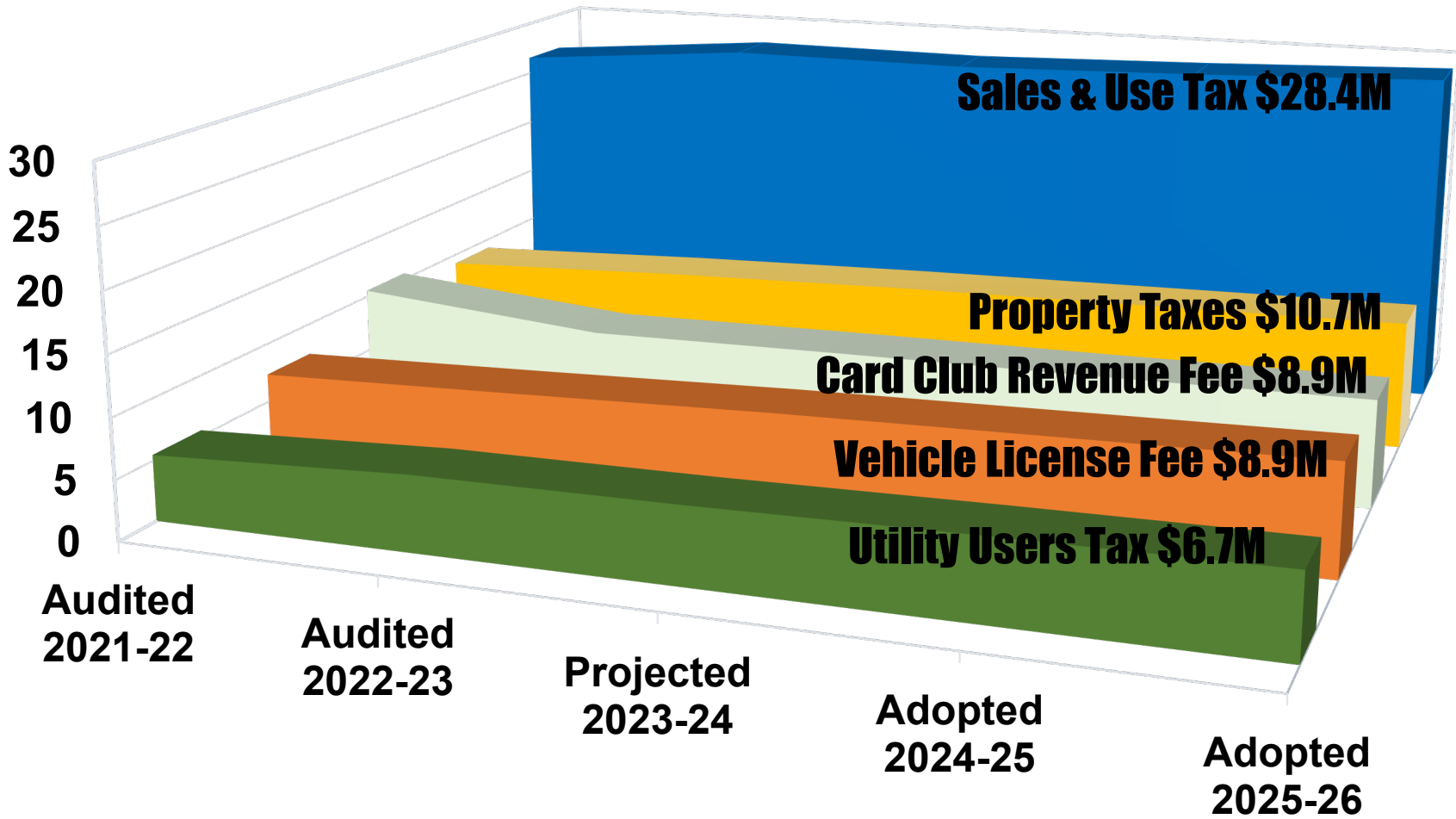
	Audited 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026	Change in % Adopted 2025-26 vs Adopted 2024-25
<b><u>Revenues and Other Sources:</u></b>					
Taxes	68,777,353	67,906,603	71,987,230	74,271,831	3.2%
Licenses and Permits	2,158,749	1,968,790	2,047,130	2,127,013	3.9%
Fines and Forfeitures	927,537	1,220,929	875,000	901,250	3.0%
Investment Income	978,751	355,000	1,147,050	730,000	-36.4%
Intergovernmental	626,455	537,500	542,500	558,775	3.0%
Current Service Charges	2,775,981	2,556,467	2,855,250	2,940,908	3.0%
Other Revenue	1,692,603	512,036	512,036	512,036	0.0%
Charges to Other Funds	2,679,759	2,702,388	3,078,336	3,078,336	0.0%
Transfer In	2,777,369	4,242,486	3,375,364	3,889,000	15.2%
<b>Total Revenues</b>	<b>83,394,557</b>	<b>82,002,199</b>	<b>86,419,896</b>	<b>89,009,149</b>	3.0%
<b><u>Expenditures:</u></b>					
Salaries and Benefits	39,304,236	47,991,724	50,256,866	53,591,789	6.6%
Materials and Operations	24,025,898	21,979,693	24,320,237	25,496,357	4.8%
Capital Outlay	735,006	292,254	309,500	324,500	4.8%
Fund Transfers	18,526,353	11,567,671	11,379,041	9,476,933	-16.7%
<b>Total Expenditures</b>	<b>82,591,493</b>	<b>81,831,342</b>	<b>86,265,644</b>	<b>88,889,579</b>	3.0%
<b>Net Change in General Fund Fund Balance</b>	<b>803,064</b>	<b>170,857</b>	<b>154,252</b>	<b>119,570</b>	
Fund Balances - Beginning	33,400,431	34,203,495	34,374,352	34,528,604	0.4%
<b>Fund Balances - Ending*</b>	<b>34,203,495</b>	<b>34,374,352</b>	<b>34,528,604</b>	<b>34,648,174</b>	0.8%

\* Fund 010 only

# GENERAL FUND BALANCE



# GENERAL FUND TOP 5 REVENUES



In Millions USD – Amount above is for Fiscal Year 2024-25



**GENERAL FUND REVENUES BY ACCOUNT  
FOUR-YEAR COMPARISON  
FISCAL YEARS ENDING 2023-2026**

Revenue Sources	2022-2023 Audited	2023-2024 Adopted	2024-2025 Adopted	2025-2026 Adopted
<b>TAXES (001)</b>				
3101-3105 Property Taxes	\$ 9,946,992	\$ 9,945,583	\$ 10,705,079	\$ 11,026,232
3106 Sales and Use Tax	\$ 28,229,498	\$ 27,151,875	\$ 28,451,125	\$ 29,229,496
3107-09, 3112-13 Franchise Taxes	\$ 2,188,611	\$ 2,297,382	\$ 2,225,777	\$ 2,295,202
3110 Documentary Stamp Tax	\$ 308,642	\$ 280,000	\$ 285,000	\$ 285,000
3115-3116 Business License Tax	\$ 2,733,939	\$ 2,811,375	\$ 3,150,000	\$ 3,213,000
3117 Card Club Gross Revenue Fees	\$ 8,633,145	\$ 9,193,600	\$ 8,877,427	\$ 9,166,202
3118 Utility Users Tax	\$ 6,317,853	\$ 5,962,277	\$ 6,674,127	\$ 6,897,442
3119 Franchise Utility	\$ 1,086,768	\$ 1,014,429	\$ 1,211,317	\$ 1,271,883
3121 Hotel/Motel Tax	\$ 1,318,104	\$ 1,203,618	\$ 1,384,833	\$ 1,419,454
3122, 3349 Property Tax - Homeowner Tax Relief	\$ 38,891	\$ 39,000	\$ 40,000	\$ 40,000
3345 Motor Vehicle License In-Lieu	\$ 62,447	\$ 45,000	\$ 75,000	\$ 75,000
3346-3348 Vehicle License/Licenses In-Lieu	\$ 7,912,463	\$ 7,962,464	\$ 8,907,545	\$ 9,352,922
<b>TOTAL TAXES</b>	<b>\$ 68,777,353</b>	<b>\$ 67,906,603</b>	<b>\$ 71,987,230</b>	<b>\$ 74,271,833</b>
<b>LICENSES &amp; PERMITS (002)</b>				
3218-3220 Special and Entertainment Permits	\$ 176,675	\$ 182,485	\$ 176,675	\$ 181,975
3222-3232 Building and Other Permits	\$ 1,822,754	\$ 1,711,305	\$ 1,770,455	\$ 1,845,038
3234-3235 Appeals and Administration Fees	\$ 155,330	\$ 70,000	\$ 100,000	\$ 100,000
3473,3237 Fireworks and CCW Fees	\$ 3,990	\$ 5,000	\$ -	\$ -
<b>TOTAL LICENSES and PERMITS</b>	<b>\$ 2,158,749</b>	<b>\$ 1,968,790</b>	<b>\$ 2,047,130</b>	<b>\$ 2,127,013</b>
<b>FINES &amp; FORFEITURES (003)</b>				
3533-3535 Administrative Citation and Parking Fines	\$ 880,759	\$ 1,190,929	\$ 845,000	\$ 871,250
3536-3538 Court Fines	\$ 46,777	\$ 30,000	\$ 30,000	\$ 30,000
<b>TOTAL FINES and FORFEITURES</b>	<b>\$ 927,536</b>	<b>\$ 1,220,929</b>	<b>\$ 875,000</b>	<b>\$ 901,250</b>
<b>INVESTMENT INCOME (004)</b>				
3640 Interest on Investments	\$ 891,526	\$ 175,000	\$ 1,042,050	\$ 600,000
3641-3644 Rents and Concessions	\$ 96,528	\$ 80,000	\$ 105,000	\$ 105,000
3645 Fair Market Value on Investments	\$ (9,303)	\$ 100,000	\$ -	\$ 25,000
3646 Other Investment Income	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INVESTMENT INCOME</b>	<b>\$ 978,751</b>	<b>\$ 355,000</b>	<b>\$ 1,147,050</b>	<b>\$ 730,000</b>
<b>FROM OTHER AGENCIES (005/006/007)</b>				
3311 Public Safety Augmentation	\$ 525,099	\$ 420,000	\$ 451,500	\$ 474,075
3375-3376 STC Reimbursement/POST Reimbursement	\$ 28,222	\$ 2,000	\$ 24,229	\$ 24,229
3378 Mandated Cost Reimbursement	\$ 36,285	\$ 30,000	\$ 30,000	\$ 30,000
3383-88,3772,3391 Other Reimbursements	\$ 36,849	\$ 85,500	\$ 36,771	\$ 30,471
<b>TOTAL FROM OTHER AGENCIES</b>	<b>\$ 626,455</b>	<b>\$ 537,500</b>	<b>\$ 542,500</b>	<b>\$ 558,775</b>

**GENERAL FUND REVENUES BY ACCOUNT  
FOUR-YEAR COMPARISON  
FISCAL YEARS ENDING 2023-2026**

Revenue Sources	2022-2023 Audited	2023-2024 Adopted	2024-2025 Adopted	2025-2026 Adopted
<b>CURRENT SERVICE CHARGES (008)</b>				
3401-3402 Public Service Impact/Development Fees	\$ -	\$ -	\$ -	\$ -
3403 Business Registration Fee	\$ 2,112	\$ 2,000	\$ 2,000	\$ 2,000
3406 Trucking Impact Fee	\$ 21,854	\$ 15,000	\$ 15,000	\$ 15,000
3407 ATM Commission	\$ -	\$ -	\$ -	\$ -
3409 Passport Fees	\$ 9,815	\$ 10,000	\$ 10,000	\$ 10,000
3411 Tipping Fees - CDS Refuse	\$ 184,391	\$ 190,000	\$ 190,000	\$ 200,000
3404, 3418-31, 3470 Recreation Fees	\$ 429,325	\$ 341,500	\$ 506,500	\$ 526,498
3433-3435 Industrial Waste/Strong Motion/Runoff Fees	\$ 263,078	\$ 220,000	\$ 318,950	\$ 323,308
3450-3452 Planning - Fees	\$ 719,288	\$ 748,867	\$ 680,000	\$ 700,000
3453-3459 Miscellaneous Fees (Public Works)	\$ 53,366	\$ 55,800	\$ 55,800	\$ 55,800
3466 Sewer Connection Fees	\$ 13,297	\$ 30,000	\$ 35,000	\$ 35,000
3475 Police Towing Admin Fees	\$ 181,740	\$ 132,000	\$ 156,000	\$ 162,300
3491 Police Services Bus Lines	\$ 369,228	\$ 350,000	\$ 390,000	\$ 400,000
3462, 3482 Miscellaneous Fees (Police Department)	\$ 71,683	\$ 70,000	\$ 75,000	\$ 80,000
3405, 3432-38, 3463-90 Other	\$ 231,811	\$ 141,300	\$ 141,000	\$ 141,000
3492 Franchise - Admin Fees (AB939)	\$ 224,993	\$ 250,000	\$ 280,000	\$ 290,000
<b>TOTAL CURRENT SERVICE CHARGES</b>	<b>\$ 2,775,981</b>	<b>\$ 2,556,467</b>	<b>\$ 2,855,250</b>	<b>\$ 2,940,906</b>
<b>OTHER REVENUE (009)</b>				
3701 Franchise - Community Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
3770 Sale of Real or Personal Property	\$ 31,153	\$ 10,000	\$ 10,000	\$ 10,000
3705,3771-3787, 3789 Miscellaneous	\$ 368,692	\$ 102,036	\$ 152,036	\$ 152,036
3760, 3791 CIP and Engineering Costs Reimbursed	\$ 194,616	\$ 350,000	\$ 300,000	\$ 300,000
3901-3902,3996,3997 Other Financing Sources	\$ 1,048,142	\$ -	\$ -	\$ -
<b>TOTAL OTHER REVENUE</b>	<b>\$ 1,692,603</b>	<b>\$ 512,036</b>	<b>\$ 512,036</b>	<b>\$ 512,036</b>
<b>TOTAL REVENUES</b>	<b>\$ 77,937,428</b>	<b>\$ 75,057,325</b>	<b>\$ 79,966,196</b>	<b>\$ 82,041,813</b>
<b>CHARGES TO OTHER FUNDS (084)</b>	<b>\$ 2,679,759</b>	<b>\$ 2,702,388</b>	<b>\$ 3,078,336</b>	<b>\$ 3,078,336</b>
<b>FUNDS TRANSFERRED IN (089)</b>	<b>\$ 2,777,369</b>	<b>\$ 4,242,486</b>	<b>\$ 3,375,364</b>	<b>\$ 3,889,000</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 83,394,556</b>	<b>\$ 82,002,199</b>	<b>\$ 86,419,896</b>	<b>\$ 89,009,149</b>

## SUMMARY OF FUND ACTIVITY FISCAL YEAR 2024-2025

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
General	\$ 83,044,532	\$ 3,375,364	\$ 86,419,896	\$ 74,886,603	\$ 11,379,041	\$ 86,265,644
<b>General Fund</b>	<b>83,044,532</b>	<b>3,375,364</b>	<b>86,419,896</b>	<b>74,886,603</b>	<b>11,379,041</b>	<b>86,265,644</b>
General Liability	1,442,876	933,776	2,376,652	2,936,554	-	2,936,554
Workers' Compensation	1,532,300	1,100,000	2,632,300	2,417,205	-	2,417,205
Health Benefits	11,987,174	-	11,987,174	10,050,273	1,933,776	11,984,049
<b>Combined Internal Services Fund</b>	<b>14,962,350</b>	<b>2,033,776</b>	<b>16,996,126</b>	<b>15,404,032</b>	<b>1,933,776</b>	<b>17,337,808</b>
Debt Service - 2006 Series A & B Refunding	-	1,021,806	1,021,806	1,021,806	-	1,021,806
Debt Service - 2014 Taxable Lease Rev Ref Bonds	-	505,784	505,784	505,784	-	505,784
Debt Service - 2007A Refunding Rev Bonds	-	186,325	186,325	186,325	-	186,325
Debt Service - 2017 Lease Financing	-	-	-	-	-	-
Debt Service - Taxable Pension Obligation Bonds 2020	5,808,797	-	5,808,797	5,808,797	-	5,808,797
Debt Service - Lease Revenue Bonds, 2021	11,299,375	945,250	12,244,625	945,250	11,299,375	12,244,625
<b>Combined Debt Service</b>	<b>17,108,172</b>	<b>2,659,165</b>	<b>19,767,337</b>	<b>8,467,962</b>	<b>11,299,375</b>	<b>19,767,337</b>
Capital Improvements	-	71,530,102	<b>71,530,102</b>	71,530,102	-	<b>71,530,102</b>
GTrans	28,295,453	8,336,463	36,631,916	36,502,375	129,541	36,631,916
Sewer Fund	2,615,000	-	2,615,000	1,886,065	3,663,752	5,549,817
<b>Combined Enterprise Funds</b>	<b>30,910,453</b>	<b>8,336,463</b>	<b>39,246,916</b>	<b>38,388,440</b>	<b>3,793,293</b>	<b>42,181,733</b>
Technology Replacement	511,466	100,000	611,466	618,472	-	618,472
Equipment Revolving	-	500,000	500,000	-	-	-
Deferred Maintenance	-	100,000	100,000	-	1,411,582	1,411,582
Post Employment Benefits Fund	-	3,853,982	3,853,982	3,853,983	-	3,853,983
Vehicle Replacement Fund	-	750,000	750,000	600,000	-	600,000
Accrued Benefit Liability Stabilization	-	100,000	100,000	-	-	-
Measure H Homeless Initiative	87,347	-	87,347	87,347	-	87,347
Asset Seizure Fund-Non Federal	-	-	-	-	-	-
Gardena Boulevard Revitalization	2,000,000	-	2,000,000	2,000,000	-	2,000,000
Digital Divide	3,810,000	-	3,810,000	-	3,800,000	3,800,000
Consolidated Street Lighting District	912,157	-	912,157	857,190	294,600	1,151,790
Artesia Blvd. Landscape District	21,672	-	21,672	21,662	-	21,662
State Gas Tax	1,671,299	-	1,671,299	827,970	1,059,000	1,886,970

## SUMMARY OF FUND ACTIVITY FISCAL YEAR 2024-2025

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
Maxine Waters Federal Earmark	1,400,000	-	1,400,000	-	1,400,000	1,400,000
Development Impact Fee	46,000	-	46,000	30,000	-	30,000
Supplement Law Enforcement (SLESF)	-	-	-	-	-	-
Traffic Safety Fund	75,500	-	75,500	-	75,500	75,500
Asset Forfeiture Fund	-	-	-	-	-	-
Measure W Safe Clean Water Program	822,500	-	822,500	553,000	796,008	1,349,008
Surface Trans Program Local Hazard Grant	-	-	-	-	-	-
Mas Fukai Building Structure Renovation	2,000,000	-	2,000,000	-	2,000,000	2,000,000
Bicycle and Pedestrian Program	61,421	-	61,421	-	61,421	61,421
CPF Rosecrans Community Center	-	-	-	-	-	-
Façade Improvement Program	-	-	-	250,000	-	250,000
Rowley Park Gymnasium Renovation	3,000,000	-	3,000,000	-	3,000,000	3,000,000
Local Early Action Planning Grants	-	-	-	-	-	-
Measure M Transit	4,162,084	-	4,162,084	-	4,162,084	4,162,084
GTrans OPEB Trust	-	-	-	-	-	-
City OPEB Trust Fund	-	600,000	600,000	600,000	-	600,000
Measure R Transit	4,844,698	-	4,844,698	-	4,174,379	4,174,379
Prop A Local Return	1,869,324	-	1,869,324	1,869,324	-	1,869,324
Prop 1B Capital	-	-	-	-	-	-
Prop 1B Security	-	-	-	-	-	-
AQMD - MSRC	-	-	-	10,000	-	10,000
Parks and Recreation Urban Park Grant	-	-	-	-	-	-
Measure A	1,224,704	-	1,224,704	-	1,224,704	1,224,704
South Coast AQMD	80,000	-	80,000	38,600	57,602	96,202
Prop C Local Return	1,415,362	-	1,415,362	31,151	4,000,000	4,031,151
Prop 68 State Parks Grant	6,910,000	-	6,910,000	-	6,910,000	6,910,000
Measure R Highway	6,227,756	-	6,227,756	-	6,227,756	6,227,756
Measure R Local Return	1,049,022	-	1,049,022	31,151	550,000	581,151
In Lieu Funds	506,000	-	506,000	-	5,632,178	5,632,178
Measure M Local Return	1,221,058	-	1,221,058	28,179	3,609,442	3,637,621
SB 1- Gas Tax	1,589,163	-	1,589,163	-	4,893,058	4,893,058

## SUMMARY OF FUND ACTIVITY FISCAL YEAR 2024-2025

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
SB 2 Planning Grants Program	-	-	-	-	-	-
American Rescue Plan (ARP)	1,586,364	-	1,586,364	-	1,586,364	1,586,364
Unfunded Accrued Liability (UAL) Fund	-	2,565,894	2,565,894	-	-	-
Measure M Highway	10,715,646	-	10,715,646	-	10,715,646	10,715,646
UAL Fund - GTrans	-	129,541	129,541	-	-	-
UAL Fund - Sewer	-	6,013	6,013	-	-	-
SCAMP	344,151	-	344,151	344,151	-	344,151
SCAMP - Home Delivery	300,704	-	300,704	300,704	-	300,704
Supportive Services Program	155,055	36,300	191,355	191,355	-	191,355
Social Center for Mentally Disabled	-	-	-	-	-	-
Senior Citizen Day Care - Trust	-	13,700	13,700	13,700	-	13,700
Family Child Care	-	-	-	-	-	-
Family Child Care CRRSA	-	-	-	-	-	-
Juvenile Justice & Intervention Program	-	-	-	-	-	-
Prop 56 - Tobacco Grant Program	-	-	-	-	-	-
BJA BYRNE Discretionary Grant	-	-	-	-	-	-
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	-	-	-	-	-	-
CDBG Admin	118,450	-	118,450	118,450	-	118,450
CDBG Handyman Fixup Program	-	-	-	-	-	-
CDBG Housing Rehabilitation Program	385,009	-	385,009	385,009	-	385,009
CDBG Community Center Demo Phase Project	643,491	-	643,491	-	643,491	643,491
CDBG Health and Safety Code Enforcement	-	-	-	-	-	-
CDBG CV	-	-	-	-	-	-
CDBG Youth and Family Services Bureau	88,840	-	88,840	88,840	-	88,840
CDBG Senior Citizen Day Care Center	-	-	-	-	-	-
<b>Combined Special Revenue Funds</b>	<b>61,956,243</b>	<b>8,755,430</b>	<b>70,711,673</b>	<b>13,850,238</b>	<b>68,284,815</b>	<b>82,135,053</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 207,981,750</b>	<b>\$ 96,690,300</b>	<b>\$ 304,672,050</b>	<b>\$ 222,527,377</b>	<b>\$ 96,690,300</b>	<b>\$ 319,217,677</b>

## SUMMARY OF FUND ACTIVITY FISCAL YEAR 2025-2026

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
General	\$ 85,120,149	\$ 3,889,000	\$ 89,009,149	\$ 79,412,646	\$ 9,476,933	\$ 88,889,579
<b>General Fund</b>	<b>85,120,149</b>	<b>3,889,000</b>	<b>89,009,149</b>	<b>79,412,646</b>	<b>9,476,933</b>	<b>88,889,579</b>
General Liability	1,417,928	933,776	2,351,704	3,397,356	-	3,397,356
Workers' Compensation	1,655,385	950,000	2,605,385	2,531,471	-	2,531,471
Health Benefits	12,743,938	-	12,743,938	10,810,184	1,983,776	12,793,960
<b>Combined Internal Services Fund</b>	<b>15,817,251</b>	<b>1,883,776</b>	<b>17,701,027</b>	<b>16,739,011</b>	<b>1,983,776</b>	<b>18,722,787</b>
Debt Service - 2006 Series A & B Refunding	-	1,020,391	1,020,391	1,020,391	-	1,020,391
Debt Service - 2014 Taxable Lease Rev Ref Bonds	-	507,459	507,459	507,459	-	507,459
Debt Service - 2007A Refunding Rev Bonds	-	184,825	184,825	184,825	-	184,825
Debt Service - 2017 Lease Financing	-	-	-	-	-	-
Debt Service - Taxable Pension Obligation Bonds 2020	5,964,428	-	5,964,428	5,964,428	-	5,964,428
Debt Service - Lease Revenue Bonds, 2021	-	940,750	940,750	940,750	-	940,750
<b>Combined Debt Service</b>	<b>5,964,428</b>	<b>2,653,425</b>	<b>8,617,853</b>	<b>8,617,853</b>	<b>-</b>	<b>8,617,853</b>
Capital Improvements	-	10,058,000	<b>10,058,000</b>	10,058,000	300,000	<b>10,358,000</b>
GTrans	36,881,906	8,336,463	45,218,369	45,050,509	167,860	45,218,369
Sewer Fund	2,612,500	-	2,612,500	1,950,661	2,092,791	4,043,452
<b>Combined Enterprise Funds</b>	<b>39,494,406</b>	<b>8,336,463</b>	<b>47,830,869</b>	<b>47,001,170</b>	<b>2,260,651</b>	<b>49,261,821</b>
Technology Replacement	511,466	100,000	611,466	718,268	-	718,268
Equipment Revolving	-	50,000	50,000	-	-	-
Deferred Maintenance	-	100,000	100,000	-	-	-
Post Employment Benefits Fund	-	4,355,197	4,355,197	4,355,198	-	4,355,198
Vehicle Replacement Fund	-	700,000	700,000	670,000	-	670,000
Accrued Benefit Liability Stabilization	-	50,000	50,000	-	-	-
Measure H Homeless Initiative	94,177	-	94,177	94,177	-	94,177
Asset Seizure Fund-Non Federal	-	-	-	-	-	-
Gardena Boulevard Revitalization	-	-	-	-	-	-
Digital Divide	-	-	-	-	-	-
Consolidated Street Lighting District	915,572	-	915,572	853,072	50,000	903,072
Artesia Blvd. Landscape District	21,672	-	21,672	21,662	-	21,662
State Gas Tax	1,668,799	-	1,668,799	130,656	750,000	880,656

## SUMMARY OF FUND ACTIVITY FISCAL YEAR 2025-2026

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
Maxine Waters Federal Earmark	-	-	-	-	-	-
Development Impact Fee	30,000	-	30,000	-	-	-
Supplement Law Enforcement (SLESF)	-	-	-	-	-	-
Traffic Safety Fund	75,500	-	75,500	-	75,500	75,500
Asset Forfeiture Fund	-	-	-	-	-	-
Measure W Safe Clean Water Program	822,000	-	822,000	557,000	650,000	1,207,000
Surface Trans Program Local Hazard Grant	-	-	-	-	-	-
Mas Fukai Building Structure Renovation	-	-	-	-	-	-
Bicycle and Pedestrian Program	60,000	-	60,000	-	60,000	60,000
CPF Rosecrans Community Center	1,000,000	-	1,000,000	-	1,000,000	1,000,000
Façade Improvement Program	-	-	-	-	-	-
Rowley Park Gymnasium Renovation	-	-	-	-	-	-
Local Early Action Planning Grants	-	-	-	-	-	-
Measure M Transit	4,162,084	-	4,162,084	-	4,162,084	4,162,084
GTrans OPEB Trust	-	-	-	-	-	-
City OPEB Trust Fund	-	550,000	550,000	550,000	-	550,000
Measure R Transit	4,174,379	-	4,174,379	-	4,174,379	4,174,379
Prop A Local Return	1,827,289	-	1,827,289	1,827,289	-	1,827,289
Prop 1B Capital	-	-	-	-	-	-
Prop 1B Security	-	-	-	-	-	-
AQMD - MSRC	-	-	-	10,000	-	10,000
Parks and Recreation Urban Park Grant	-	-	-	-	-	-
Measure A	-	-	-	-	-	-
South Coast AQMD	80,000	-	80,000	40,000	3,500	43,500
Prop C Local Return	1,405,362	-	1,405,362	31,437	1,400,000	1,431,437
Prop 68 State Parks Grant	-	-	-	-	-	-
Measure R Highway	-	-	-	-	-	-
Measure R Local Return	1,048,522	-	1,048,522	31,437	2,350,000	2,381,437
In Lieu Funds	220,000	-	220,000	-	-	-
Measure M Local Return	1,211,058	-	1,211,058	29,097	1,750,000	1,779,097
SB 1- Gas Tax	1,579,163	-	1,579,163	-	1,673,000	1,673,000

## SUMMARY OF FUND ACTIVITY FISCAL YEAR 2025-2026

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
SB 2 Planning Grants Program	-	-	-	-	-	-
American Rescue Plan (ARP)	-	-	-	-	-	-
Unfunded Accrued Liability (UAL) Fund	-	968,311	968,311	-	1,800,000	1,800,000
Measure M Highway	-	-	-	-	-	-
UAL Fund - GTrans	-	167,860	167,860	-	-	-
UAL Fund - Sewer	-	7,791	7,791	-	-	-
SCAMP	357,464	-	357,464	357,464	-	357,464
SCAMP - Home Delivery	311,212	-	311,212	311,212	-	311,212
Supportive Services Program	141,921	49,500	191,421	191,421	-	191,421
Social Center for Mentally Disabled	-	-	-	-	-	-
Senior Citizen Day Care - Trust	-	500	500	500	-	500
Family Child Care	-	-	-	-	-	-
Family Child Care CRRSA	-	-	-	-	-	-
Juvenile Justice & Intervention Program	-	-	-	-	-	-
Prop 56 - Tobacco Grant Program	-	-	-	-	-	-
BJA BYRNE Discretionary Grant	-	-	-	-	-	-
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	-	-	-	-	-	-
CDBG Admin	118,450	-	118,450	118,450	-	118,450
CDBG Handyman Fixup Program	-	-	-	-	-	-
CDBG Housing Rehabilitation Program	385,009	-	385,009	385,009	-	385,009
CDBG Community Center Demo Phase Project	-	-	-	-	-	-
CDBG Health and Safety Code Enforcement	-	-	-	-	-	-
CDBG CV	-	-	-	-	-	-
CDBG Youth and Family Services Bureau	88,840	-	88,840	88,840	-	88,840
CDBG Senior Citizen Day Care Center	-	-	-	-	-	-
<b>Combined Special Revenue Funds</b>	<b>22,409,939</b>	<b>7,099,159</b>	<b>29,509,098</b>	<b>11,472,189</b>	<b>19,898,463</b>	<b>31,370,652</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 168,806,173</b>	<b>\$ 33,919,823</b>	<b>\$ 202,725,996</b>	<b>\$ 173,300,869</b>	<b>\$ 33,919,823</b>	<b>\$ 207,220,692</b>



**SUMMARY OF REVENUES AND EXPENDITURES  
FISCAL YEAR 2024-2025 ADOPTED BUDGET - ALL FUNDS**

Fund Description	Revenues	Expenditures	Delta
General Fund	\$86,419,896	\$86,265,644	\$154,252
Combined Internal Services	\$16,996,126	\$17,337,808	(\$341,682)
Combined Debt Service	\$19,767,337	\$19,767,337	\$0
Capital Improvement (CIP)	\$71,530,102	\$71,530,102	\$0
Combined Enterprise Funds - Transportation	\$36,631,916	\$36,631,916	\$0
Combined Enterprise Funds - Sewer	\$2,615,000	\$5,549,817	(\$2,934,817)
Special Revenue Funds	\$70,711,673	\$82,135,053	(\$11,423,380)
<b>Total All Funds - not including beginning fund balance</b>	<b>\$304,672,050</b>	<b>\$319,217,677</b>	<b>(\$14,545,627)</b>

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 2025-2026 ADOPTED BUDGET - ALL FUNDS**

Fund Description	Revenues	Expenditures	Delta
General Fund	\$89,009,149	\$88,889,579	\$119,570
Combined Internal Services	\$17,701,027	\$18,722,787	(\$1,021,760)
Combined Debt Service	\$8,617,853	\$8,617,853	\$0
Capital Improvement (CIP)	\$10,058,000	\$10,358,000	(\$300,000)
Combined Enterprise Funds - Transportation	\$45,218,369	\$45,218,369	\$0
Combined Enterprise Funds - Sewer	\$2,612,500	\$4,043,452	(\$1,430,952)
Special Revenue Funds	\$29,509,098	\$31,370,652	(\$1,861,554)
<b>Total All Funds - not including beginning fund balance</b>	<b>\$202,725,996</b>	<b>\$207,220,692</b>	<b>(\$4,494,696)</b>

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 BUDGET**

**FY 2024/2025 & 2025/2026**

# OPERATIONAL DEPARTMENTS

**CITIZENS OF GARDENA**

**ELECTED & CITY MANAGER'S OFFICES**

**ADMINISTRATIVE  
SERVICES**

**POLICE**

**PUBLIC WORKS**

**RECREATION & HUMAN  
SERVICES**

**COMMUNITY  
DEVELOPMENT**

**GTRANS**



Guy H. Mato  
City Treasurer



Paulette C. Francis  
Councilmember



Mark E. Henderson Ed. D  
Mayor Pro Tem



Tasha Cerda  
Mayor



Rodney G. Tanaka  
Councilmember



Wanda Love  
Councilmember



Mina Semenza  
City Clerk



Clint D. Osorio  
City Manager

# ELECTED & CITY MANAGER'S OFFICE

## 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

- Appoints all Department Heads and supervise the operation of all City Departments
- Implements City Council's policy decisions and objectives
- Prepares and observes the municipal budget and makes recommendations to the City Council

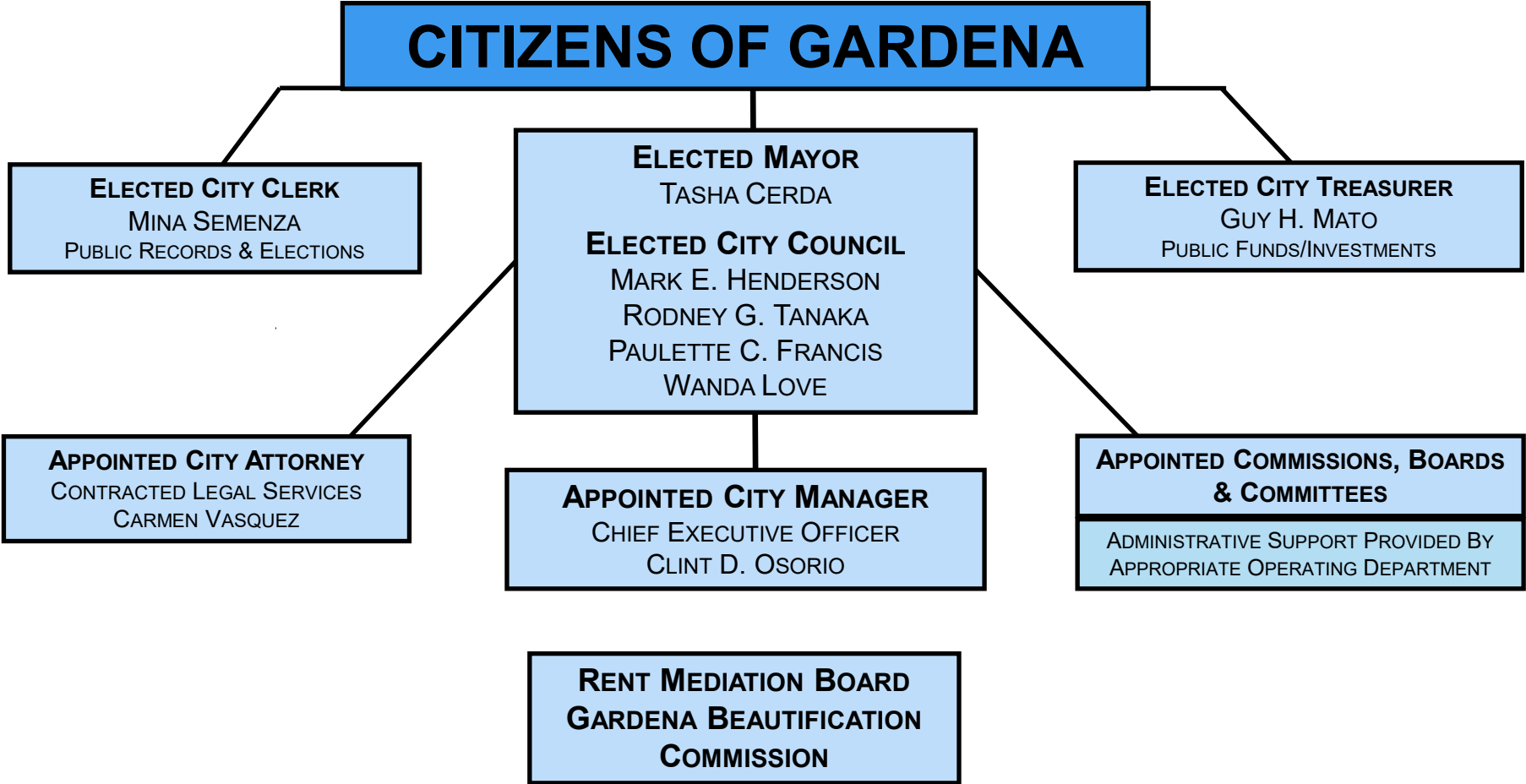
### CITY CLERK

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

### CITY TREASURER

- Performs an oversight role of the investment of all public funds
- Advises the City Council with regard to the investment policies and oversight
- Serves on the Finance Committee

# ELECTED & CITY MANAGER'S OFFICES

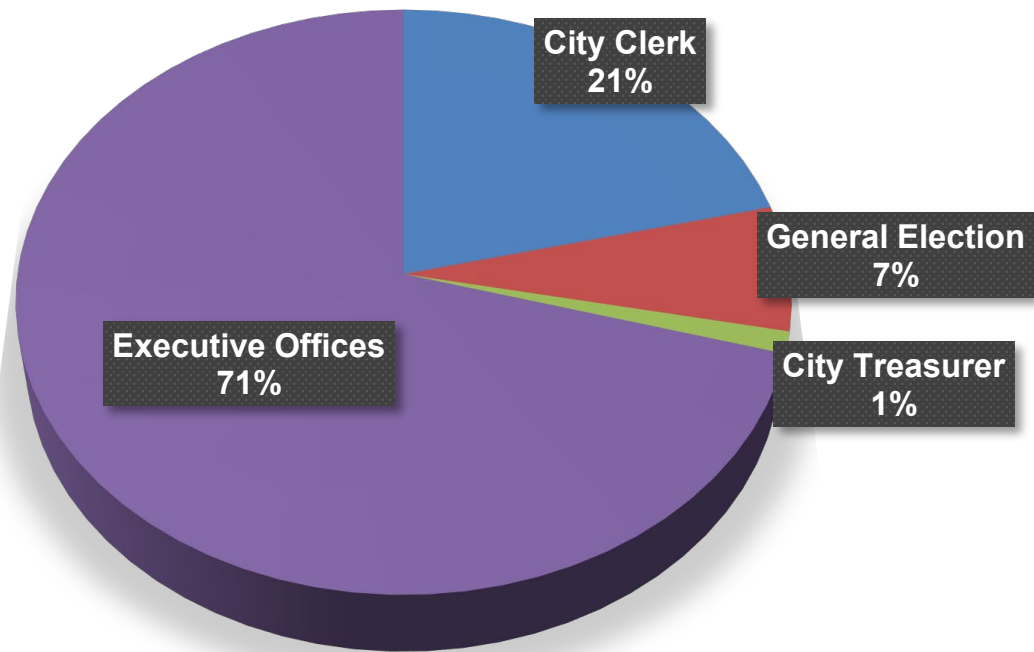


# ELECTED & CITY MANAGER'S OFFICES

## Elected & City Manager's Offices Staffing Plan - Full Time Equivalent Positions

	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24	Adopted FY 24/25	Adopted FY 25/26
<b>ELECTED &amp; CITY MANAGER'S OFFICE</b>						
<b>Mayor &amp; City Council Office</b>						
Elected Mayor	1.00	1.00	1.00	1.00	1.00	1.00
Elected Councilperson	4.00	4.00	4.00	4.00	4.00	4.00
Executive Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
<i>Total Mayor/Council Office</i>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>City Clerk's Office</b>						
Elected City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk/Records Management Officer	1.00	1.00	1.00	1.00	1.00	1.00
Records Management Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk I	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
<i>Total City Clerk's Office</i>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>City Treasurer's Office</b>						
Elected City Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
<i>Total City Treasurer's Office</i>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>City Manager's Office</b>						
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	1.00	1.00
Community Liaison	-	-	1.00	1.00	1.00	1.00
Administrative Aide	1.00	2.00	-	1.00	1.00	1.00
Administrative Coordinator	-	-	-	-	1.00	1.00
Administrative Analyst I	1.00	1.00	1.00	1.00	-	-
Intern	0.33	0.33	0.80	0.80	0.80	0.80
Joint Powers Authority Accountant	0.50	0.50	0.50	0.50	0.50	0.50
Gardena Beautification Commission				10.00	10.00	10.00
Rent Mediation Board	15.00	15.00	15.00	15.00	15.00	15.00
<i>Total City Manager's Office</i>	<b>18.83</b>	<b>19.83</b>	<b>20.30</b>	<b>31.30</b>	<b>31.30</b>	<b>31.30</b>
<b>TOTAL ELECTED &amp; CITY MANAGER'S OFFICES</b>	<b>30.83</b>	<b>31.83</b>	<b>32.30</b>	<b>43.30</b>	<b>43.30</b>	<b>43.30</b>

<b>Elected and City Manager's Office</b>	<b>Audited 2022-2023</b>	<b>Adopted 2023-2024</b>	<b>Adopted 2024-2025</b>	<b>Adopted 2025-2026</b>
City Clerk	472,604	542,543	582,183	613,952
General Election	270	155,184	-	200,000
City Treasurer	241,860	297,715	33,556	34,880
City Manager	1,323,031	1,864,266	1,945,742	2,046,488
<b>Total Elected and City Manager's Office</b>	<b>2,037,765</b>	<b>2,859,708</b>	<b>2,561,481</b>	<b>2,895,320</b>







# ADMINISTRATIVE SERVICES

## CITY OF GARDENA

The Administrative Services Department includes Human Resources, Information Technology, Finance, and Treasury Services. We safeguard the short and long-term financial stability of the community through prudent fiscal policies, coordinate the recruitment and retention of employees, and safeguard the city investments and resources. We are committed to providing excellent service to our internal departments and our community

### GOAL #1

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

### GOAL #2

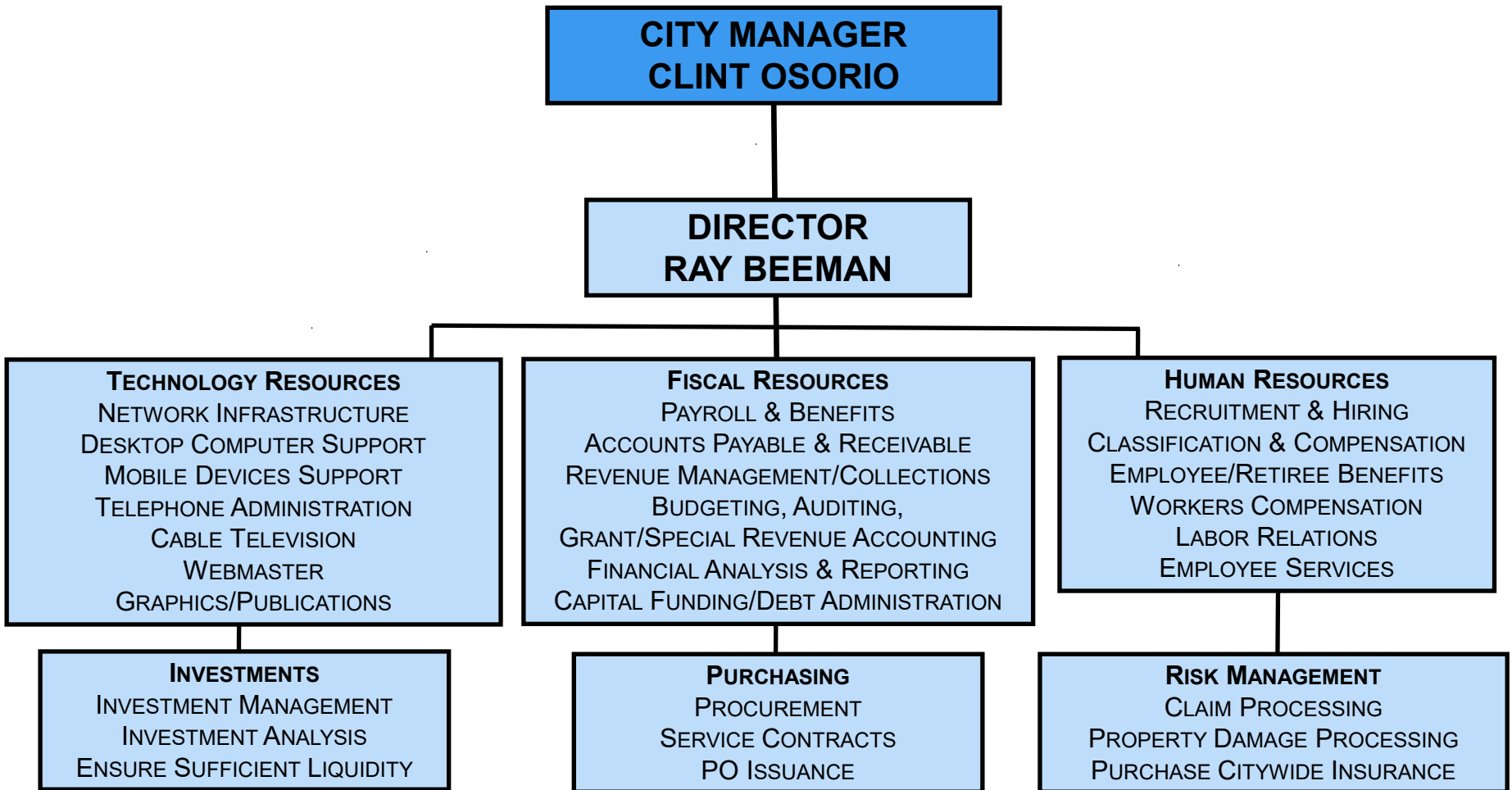
Complete the citywide classification and compensation study to assure that best employees are recruited and retained.

### GOAL #3

Updating policies and procedures to maintain compliance, adapt to changes, and optimize organizational performance



# ADMINISTRATIVE SERVICES



# ADMINISTRATIVE SERVICES

## Administrative Services Staffing Plan - Full Time Equivalent Positions

	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24	Adopted FY 24/25	Adopted FY 25/26
<b>ADMINISTRATIVE SERVICES</b>						
<b>Fiscal Resources</b>						
Administrative Services Director	-	-	1.00	1.00	1.00	1.00
Chief Fiscal Officer	1.00	1.00	-	-	-	-
Revenue and Purchasing Manager	-	-	1.00	1.00	1.00	1.00
Cost Accountant	-	1.00	1.00	1.00	1.00	1.00
Administrative Analyst III	1.00	1.00	-	-	-	-
Administrative Analyst II	-	-	1.00	1.00	1.00	1.00
Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Junior Accountant / Financial Services Technician	2.00	1.00	2.00	2.00	2.00	2.00
Payroll/Personnel Technician	1.00	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk	1.00	1.00	1.50	2.00	2.00	2.00
Intern	-	-	-	0.50	-	-
<b>Total Fiscal Resources</b>	<b>7.00</b>	<b>7.00</b>	<b>9.50</b>	<b>10.50</b>	<b>10.00</b>	<b>10.00</b>
<b>Human Resources</b>						
Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00
Senior Human Resources Analyst	-	-	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Analyst I	2.00	2.00	-	-	-	-
Human Resources Coordinator	-	-	1.00	1.00	2.00	2.00
Risk Management Analyst	-	-	1.00	1.00	1.00	1.00
Intern	-	-	0.75	0.50	-	-
<b>Total Human Resources</b>	<b>4.00</b>	<b>4.00</b>	<b>5.75</b>	<b>5.50</b>	<b>6.00</b>	<b>6.00</b>
<b>Treasury Services</b>						
Deputy City Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk	-	-	-	1.00	1.00	1.00
Account Clerk	1.00	-	-	-	-	-
Intern	-	0.75	0.75	-	-	-
<b>Total Treasury Services</b>	<b>2.00</b>	<b>1.75</b>	<b>1.75</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# ADMINISTRATIVE SERVICES

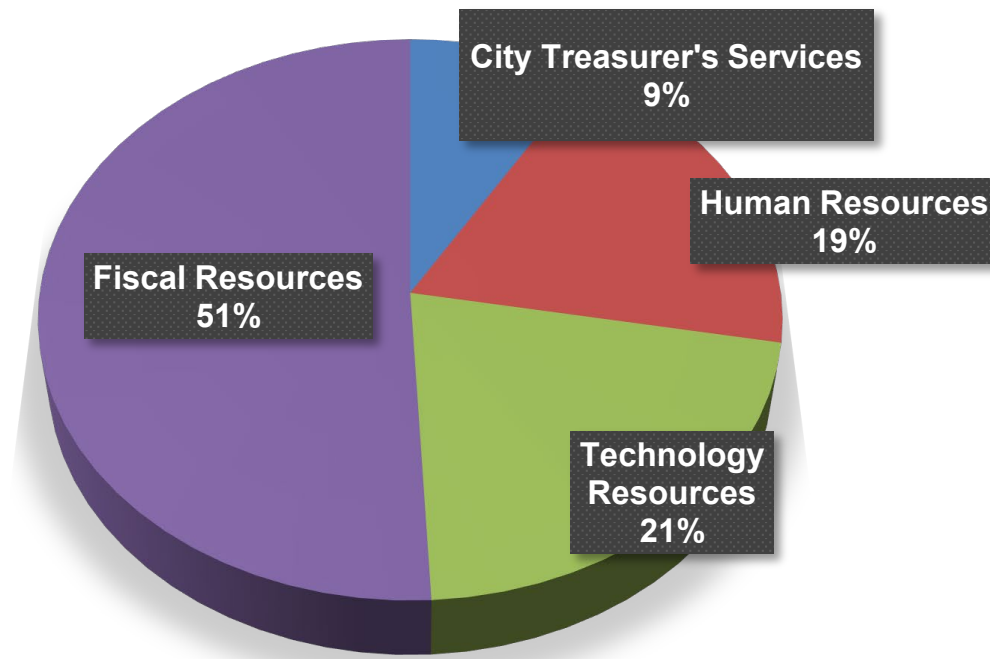
## Administrative Services

### Staffing Plan - Full Time Equivalent Positions

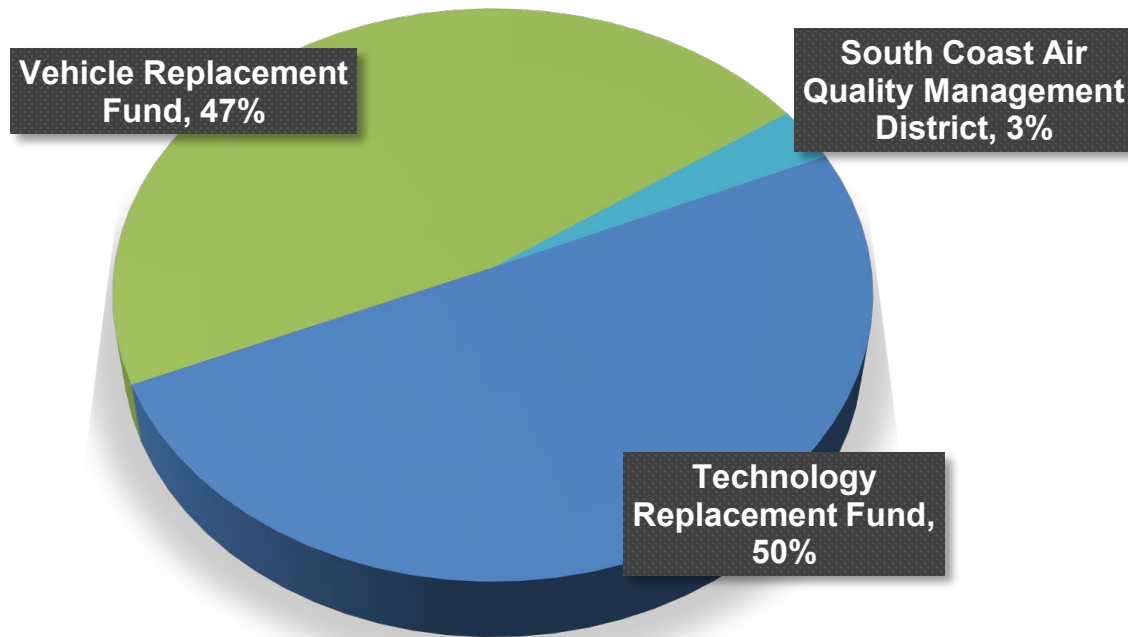
	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24	Adopted FY 24/25	Adopted FY 25/26
<b>ADMINISTRATIVE SERVICES</b>						
<b>Technology Resources</b>						
Information Technology Supervisor	-	-	1.00	1.00	1.00	1.00
Information Technology Coordinator	2.00	2.00	1.00	1.00	1.00	1.00
Help Desk Technician	1.00	1.00	2.00	2.00	2.00	2.00
Intern	-	0.75	-	-	-	-
<b>Total Technology Resources</b>	<b>3.00</b>	<b>3.75</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>16.00</b>	<b>16.50</b>	<b>21.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>

*Some positions are being funded by grants*

<b>Administrative Services</b>	<b>Audited 2022-2023</b>	<b>Adopted 2023-2024</b>	<b>Adopted 2024-2025</b>	<b>Adopted 2025-2026</b>
City Treasurer's Services	-	-	292,952	302,348
Human Resources	520,184	509,144	637,210	667,498
Technology Resources	653,117	781,995	782,638	744,245
Fiscal Resources	1,262,122	1,576,278	1,627,067	1,771,631
<b>Total Administrative Services</b>	<b>2,435,423</b>	<b>2,867,417</b>	<b>3,339,867</b>	<b>3,485,722</b>



Special Revenue Funds Administrative Services	Audited 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Technology Replacement Fund	302,502	200,607	618,472	718,268
Deferred Maintenance Fund	892,729	1,005,000	1,411,582	-
Vehicle Replacement Fund	431,445	775,000	600,000	670,000
Digital Divide	-	4,000,000	3,800,000	-
South Coast Air Quality Management District	78,429	80,500	96,202	43,500
American Rescue Plan Act	969,295	2,453,486	1,586,364	-
Administrative Services Grants	33,954	-	-	-
<b>Total Administrative Services Special Revenue Funds</b>	<b>2,708,355</b>	<b>8,514,593</b>	<b>8,112,620</b>	<b>1,431,768</b>







# COMMUNITY DEVELOPMENT

## 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. Economic Development is responsible for the attraction, retention, and expansion of businesses. Building and Safety reviews construction plans to ensure they meet state building codes, issue permits, and provides inspections. Code Enforcement and Animal Control ensure code compliance and investigate violations

### GOAL #1

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

### GOAL #2

Continue enhancing the building plan check, inspection, and permitting processes by continuing to streamline tasks and minimize redundancy.

### GOAL #3

Become proactive in code enforcement activities to ensure the municipal code is adhered to on the consistent basis.

# COMMUNITY DEVELOPMENT



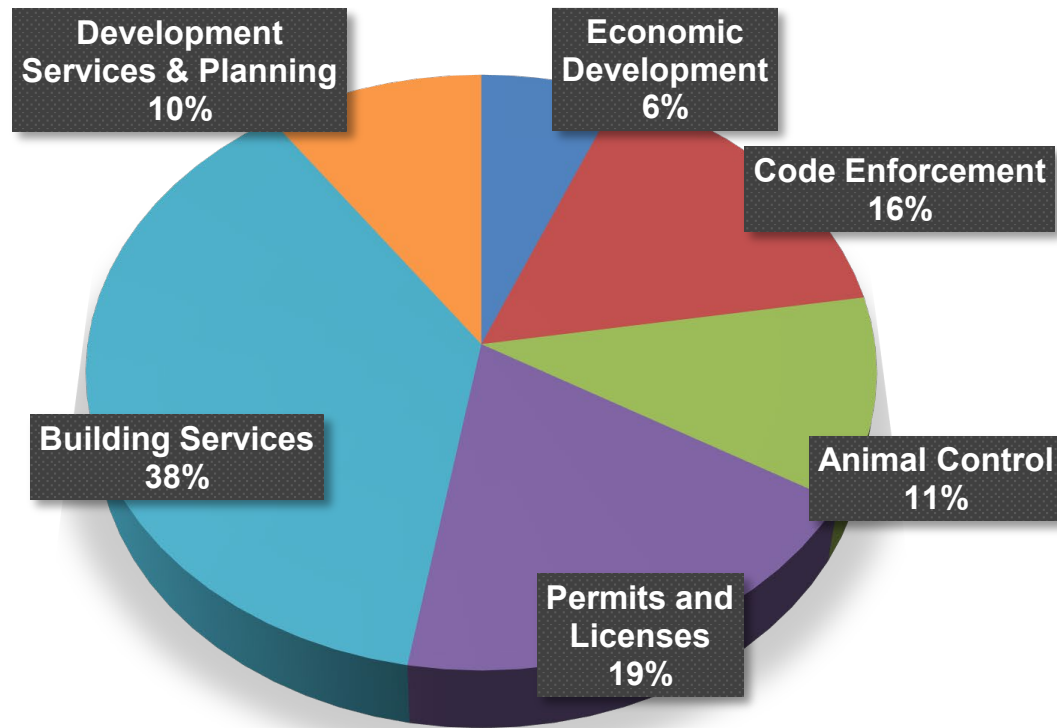


# COMMUNITY DEVELOPMENT

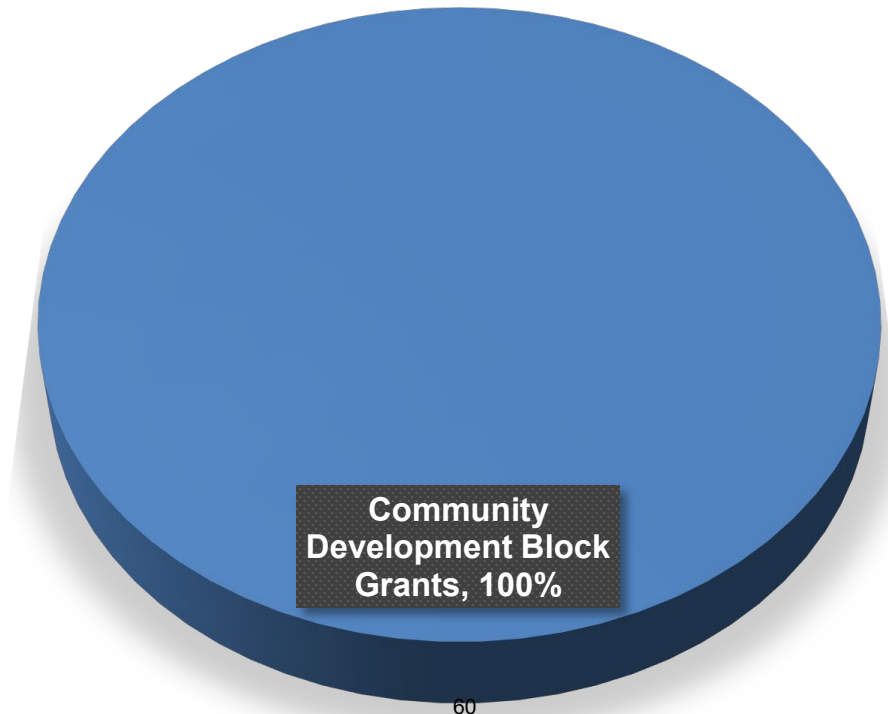
## Community Development Staffing Plan - Full Time Equivalent Positions

	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24	Adopted FY 24/25	Adopted FY 25/26
<b>COMMUNITY DEVELOPMENT</b>						
<b>Code Enforcement &amp; Animal Control</b>						
Code Enforcement Officer	1.00	1.00	2.00	3.00	3.00	3.00
Code Enforcement Supervisor	-	-	-	1.00	1.00	1.00
Community Service Officer	1.00	1.75	1.75	1.75	1.75	1.75
<i>Total Code Enforcement &amp; Animal Control</i>	<b>2.00</b>	<b>2.75</b>	<b>3.75</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>
<b>Economic Development</b>						
Economic Development Manager	1.00	1.00	1.00	1.00	1.00	1.00
Gardena Economic Business Advisory Commission	10.00	10.00	10.00	10.00	10.00	10.00
<i>Total Economic Development</i>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
<b>Building, Development &amp; Planning</b>						
Director of Community Development	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Manager					1.00	1.00
Administrative Analyst I					1.00	1.00
General Building Inspector	1.00	1.00	2.00	2.00	2.00	2.00
Planning Assistant	1.00	-	1.00	1.00	2.00	2.00
Planning Associate	-	-	-	1.00	-	-
Planning Commissioner	5.00	5.00	5.00	5.00	5.00	5.00
Program Coordinator	-	-	1.00	1.00	-	-
Senior Planner	1.00	2.00	1.00	1.00	-	-
Intern	-	0.34	-	-	0.60	0.60
<i>Total Building, Development &amp; Planning</i>	<b>9.00</b>	<b>9.34</b>	<b>11.00</b>	<b>12.00</b>	<b>12.60</b>	<b>12.60</b>
<b>Permits &amp; Licences</b>						
Customer Service Clerk I	-	-	0.60	0.60	-	-
Senior Clerk Typist	1.00	1.00	-	-	-	-
Permit/Licensing Technician I	2.00	2.00	2.00	3.00	3.00	3.00
Permit/Licensing Technician II	1.00	1.00	2.00	2.00	2.00	2.00
<i>Total Permits &amp; Licences</i>	<b>4.00</b>	<b>4.00</b>	<b>4.60</b>	<b>5.60</b>	<b>5.00</b>	<b>5.00</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>26.00</b>	<b>27.09</b>	<b>30.35</b>	<b>34.35</b>	<b>34.35</b>	<b>34.35</b>

Community Development	Audited 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Economic Development	170,808	180,426	209,274	223,033
Code Enforcement	139,641	490,102	544,583	576,433
Animal Control	227,443	296,146	382,237	393,878
Permits and Licenses	532,678	641,324	643,251	686,067
Building Services	1,308,738	1,245,469	1,288,484	1,338,048
Development Services & Planning	167,470	187,663	328,138	347,475
<b>Total Community Development</b>	<b>2,546,776</b>	<b>3,041,130</b>	<b>3,395,967</b>	<b>3,564,934</b>



Special Revenue Funds Community Development	Audited 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Community Development Block Grants	129,422	592,299	1,146,950	503,459
Gardena Boulevard Revitalization	-	2,000,000	2,000,000	-
Development Impact Fee	14,234	-	30,000	-
SB 2 Planning Grant	41,573	-	-	-
Local Early Action Planning (LEAP) Grant	88,299	-	-	-
Façade Improvement Program	-	250,000	250,000	-
<b>Total Community Development Special Revenue Funds</b>	<b>273,529</b>	<b>2,842,299</b>	<b>3,426,950</b>	<b>503,459</b>







# GARDENA MUNICIPAL BUS LINES



## GTRANS CITY OF GARDENA

Providing transit service to the City of Gardena and surrounding communities for over 84 years, GTrans provides safe and reliable transportation to the communities we serve. Providing nearly 2 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 called Flexi for seniors and person with disabilities residing in the City of Gardena.

### GOAL #1

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

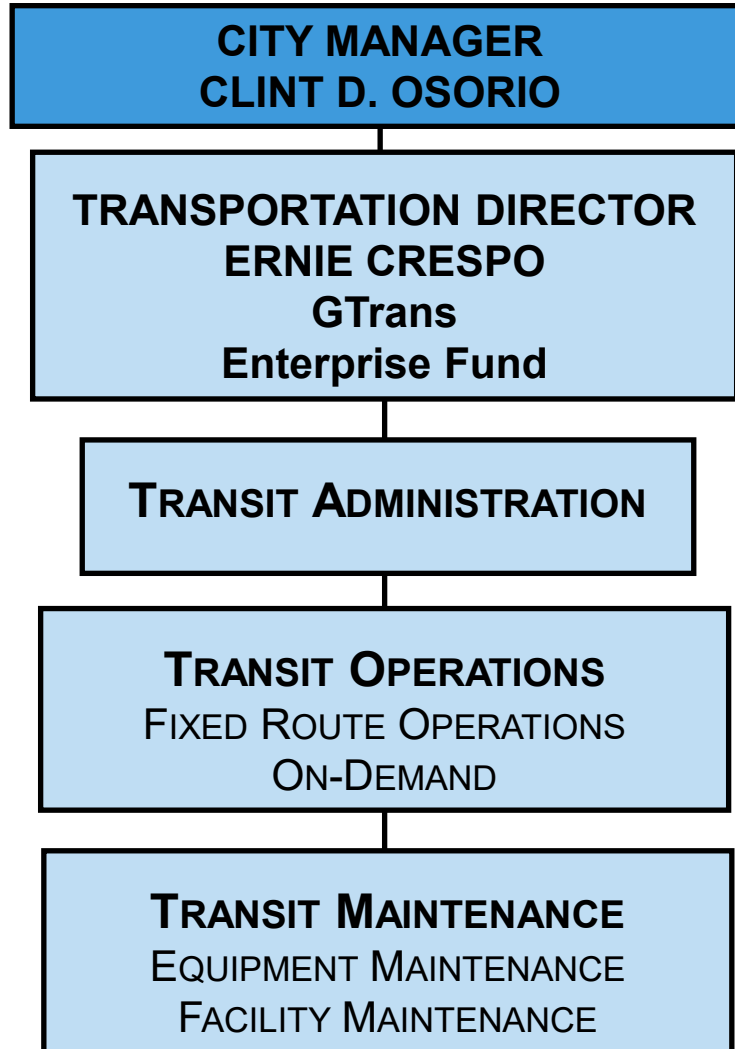
### GOAL #2

Design and construct infrastructure to support both Compressed Natural Gas fueling and the charging of zero-emission battery electric buses and energy generation through installation of charging stations, solar panels and battery storage.

### GOAL #3

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.

# GTRANS



# GTRANS

## Staffing Plan - Full Time Equivalent Positions

	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24	Adopted FY 24/25	Adopted FY 25/26
<b>TRANSPORTATION</b>						
<b>Transit Administration</b>						
Transportation Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director of Transportation					1.00	1.00
Transit Administrative Officer	1.00	1.00	1.00	1.00	-	-
Transit Operations Officer	1.00	1.00	1.00	1.00	1.00	1.00
Financial Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Transit Administration Supervisor	-	-	1.00	1.00	1.00	1.00
Administrative Analyst III	-	-	-	-	1.00	1.00
Administrative Analyst II	1.00	1.00	1.00	1.00	2.00	2.00
Information Technology Systems Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Senior Accountant Grants	0.90	1.00	1.00	1.00	1.00	1.00
Finance & Regulatory Analyst					1.00	1.00
Administrative Analyst I	2.00	2.00	1.00	1.00	-	-
Administrative Aide	3.00	3.00	2.00	2.00	3.00	3.00
Administrative Coordinator	-	-	1.00	1.00	2.00	2.00
Financial Services Technician	-	-	1.00	1.00	1.00	1.00
Program Coordinator	-	-	1.00	1.00	-	-
Transit Marketing Coordinator	-	1.00	1.00	1.00	1.00	1.00
Human Resource Technician	-	-	-	-	1.00	1.00
Secretary	1.00	1.00	-	-	-	-
Customer Service Clerk I	1.00	1.00	1.00	2.00	2.00	2.00
Intern	-	-	1.50	1.50	3.00	3.00
<b>Total Transit Administration</b>	<b>12.90</b>	<b>14.00</b>	<b>16.50</b>	<b>17.50</b>	<b>23.00</b>	<b>23.00</b>



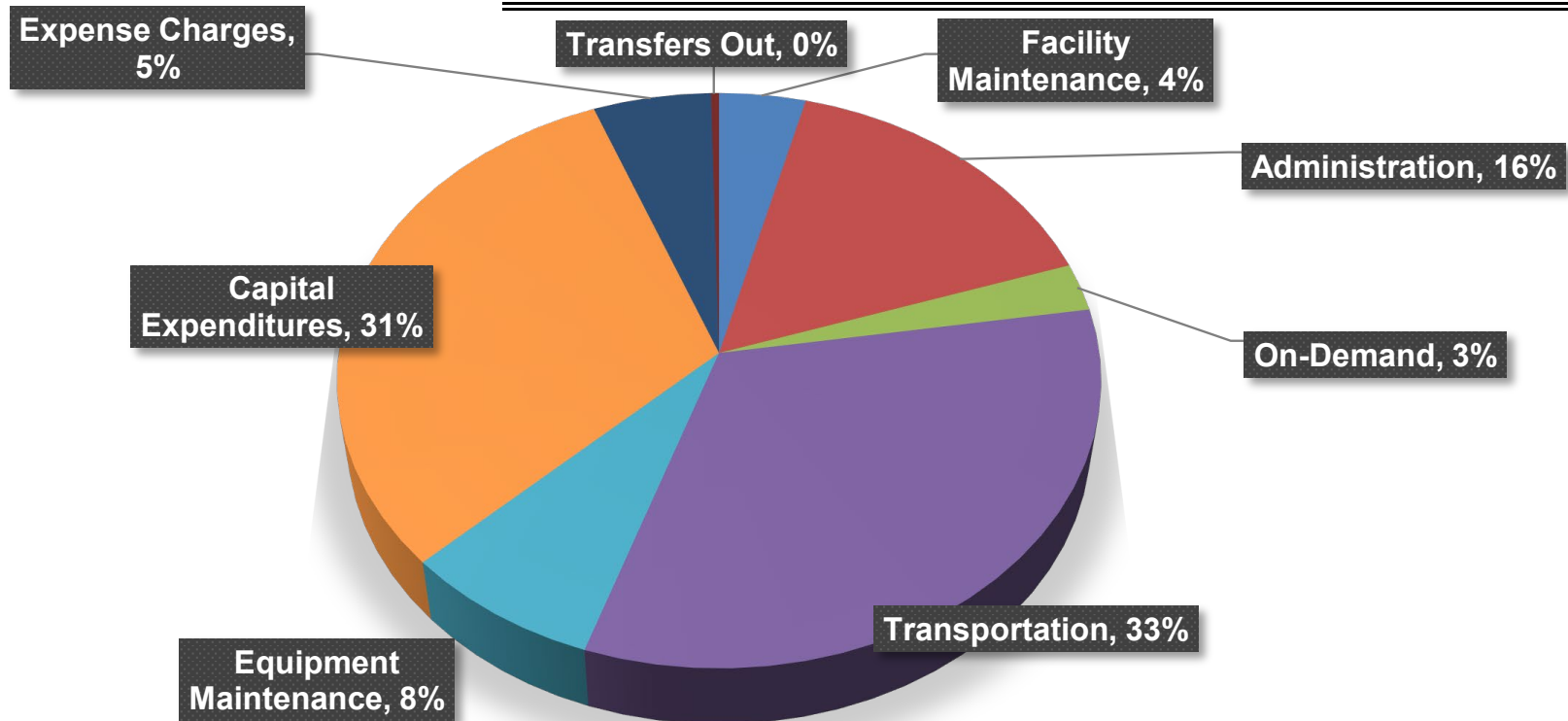
# GTRANS

## Staffing Plan - Full Time Equivalent Positions

	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24	Adopted FY 24/25	Adopted FY 25/26
<b>TRANSPORTATION cont.</b>						
<b>Transit Operations</b>						
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	-	-
Transit Safety and Risk Supervisor					1.00	1.00
Transit Training Supervisor					1.00	1.00
Transit Operations Training Coordinator	-	-	1.00	1.00	2.00	2.00
Transit Planning & Scheduling Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Transit Operations Manager	-	-	1.00	1.00	1.00	1.00
Route Supervisors	11.00	11.00	11.00	11.00	12.00	12.00
Bus Operators	72.91	72.91	74.80	76.80	71.00	71.00
Paratransit Dispatcher	1.00	1.00	1.00	1.00	3.00	3.00
On-Demand Driver					4.00	4.00
Paratransit Drivers	5.46	5.46	5.46	6.30	4.00	4.00
Relief Bus Operator Trainees	-	-	2.00	2.00	1.00	1.00
Relief Bus Operators	8.41	8.41	13.50	13.50	13.50	13.50
<b>Total Transit Operations</b>	<b>101.78</b>	<b>101.78</b>	<b>112.76</b>	<b>115.60</b>	<b>115.50</b>	<b>115.50</b>
<b>Transit Maintenance</b>						
Transit Maintenance Manager	1.00	1.00	1.00	1.00	1.00	1.00
Transit Maintenance Coordinator	-	-	1.00	1.00	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
Transit Equipment Mechanics - Lead	2.00	2.00	2.00	2.00	2.00	2.00
Transit Equipment Mechanics	7.00	7.00	7.00	7.00	8.00	8.00
Transit Mechanic I					1.00	1.00
Transit Parts/Storeroom Coordinator	1.00	1.00	2.00	2.00	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	2.00	2.00	2.00	2.00	2.00	2.00
Apprentice Mechanic	-	-	1.00	1.00	1.00	1.00
Equipment Utility Worker II	1.00	1.00	1.00	1.00	2.00	2.00
Equipment Utility Worker I	3.00	3.00	5.00	5.00	4.00	4.00
<b>Total Transit Maintenance</b>	<b>20.00</b>	<b>21.00</b>	<b>26.00</b>	<b>26.00</b>	<b>27.00</b>	<b>27.00</b>
<b>TOTAL TRANSPORTATION</b>	<b>134.68</b>	<b>136.78</b>	<b>155.26</b>	<b>159.10</b>	<b>165.50</b>	<b>165.50</b>

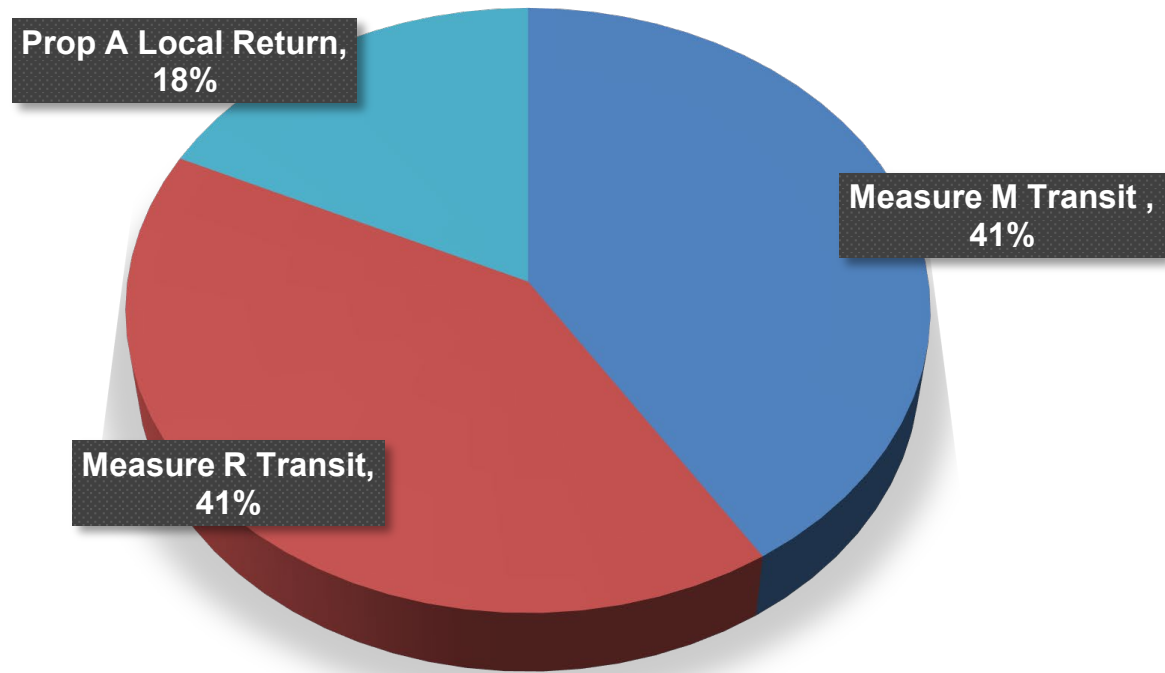
Most positions are being funded by grants

GTrans	Audited 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Facility Maintenance	901,844	1,675,034	1,790,819	1,814,579
Administration	5,872,908	5,933,183	6,955,570	7,167,467
On-Demand	517,942	1,453,529	1,174,162	1,201,125
Transportation	10,725,388	14,049,698	14,147,183	14,781,921
Equipment Maintenance	2,961,355	3,329,170	3,345,419	3,506,382
Capital Expenditures		21,192,575	6,617,546	14,107,359
Expense Charges	2,305,675	2,305,675	2,471,676	2,471,676
Transfers Out	130,417	129,671	129,541	167,860
<b>Total GTrans</b>	<b>23,415,530</b>	<b>50,068,535</b>	<b>36,631,916</b>	<b>45,218,369</b>





Special Revenue Funds GTrans	Audited 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Measure M Transit	2,002,959	2,864,928	4,162,084	4,162,084
Measure R Transit	1,029,772	2,872,168	4,174,379	4,174,379
Prop 1B Capital	57,493	697,000	-	-
Prop 1B Security	9,460	-	-	-
Prop A Local Return	1,817,315	2,011,560	1,869,324	1,827,289
<b>Total GTrans Special Revenue Funds</b>	<b>4,916,999</b>	<b>8,445,656</b>	<b>10,205,787</b>	<b>10,163,752</b>





# 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 department to promote public safety in our community.

### GOAL #1

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

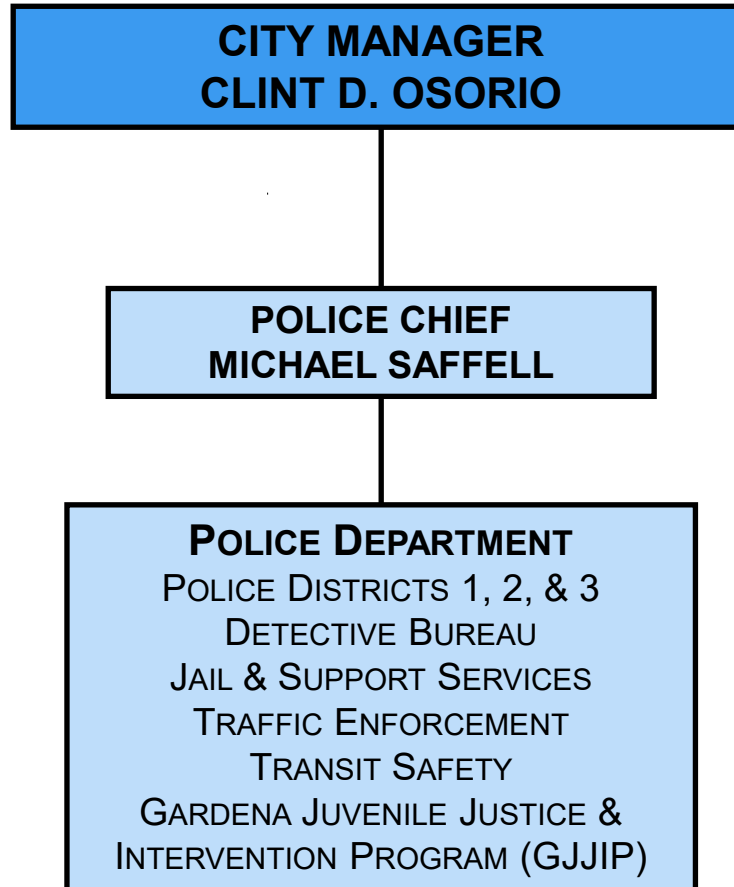
### GOAL #2

**District Policing:**  
Continue to evolve our community policing outreach to strengthen trust with our community partners.

### GOAL #3

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

# POLICE



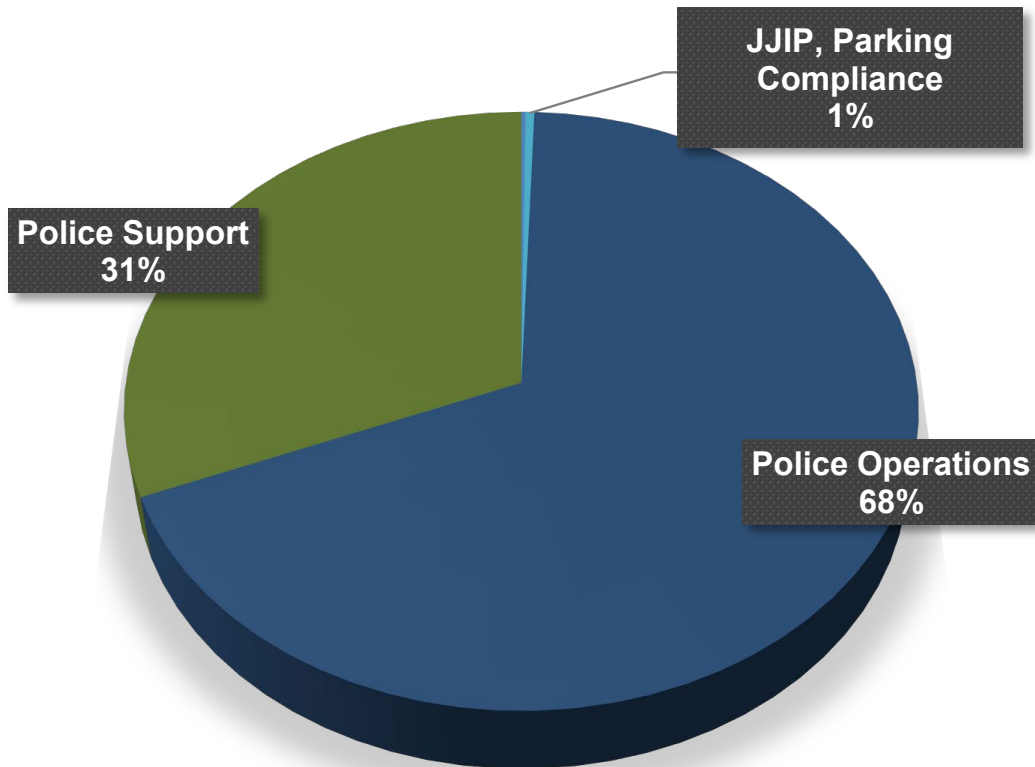


# POLICE

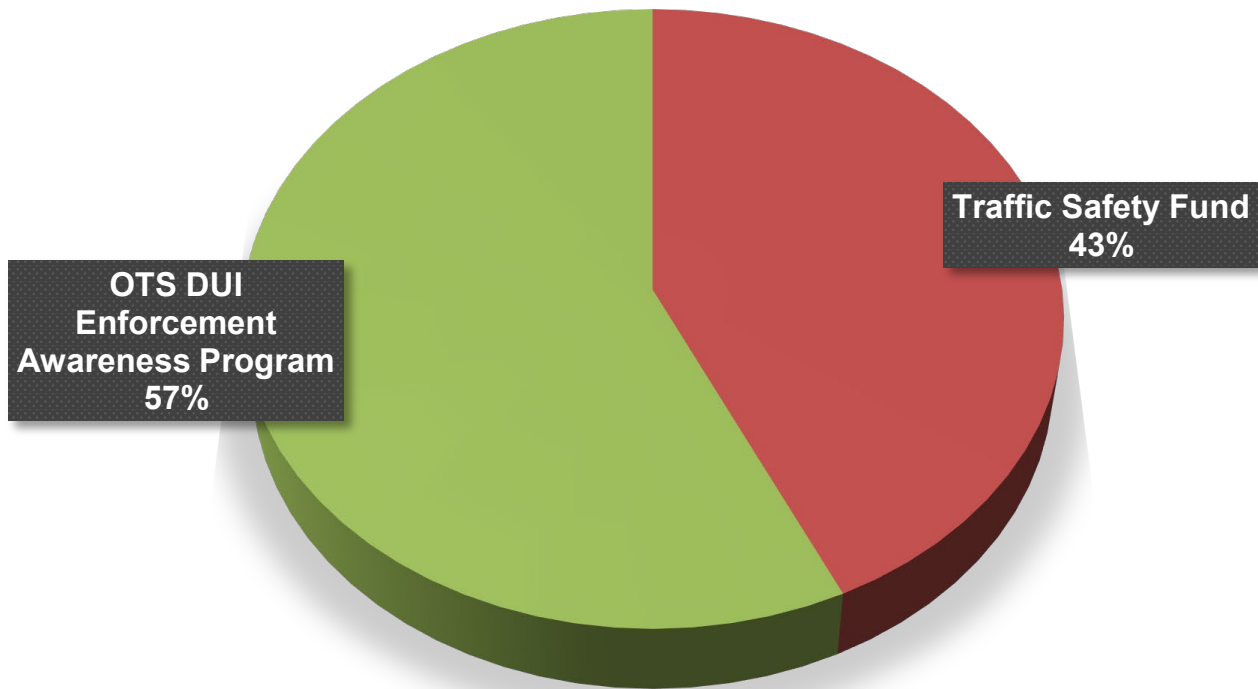
## Staffing Plan - Full Time Equivalent Positions

POLICE DEPARTMENT	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24	Adopted FY 24/25	Adopted FY 25/26
<b>Sworn Staffing</b>						
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Police Captain	1.00	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	5.00	5.00	6.00	6.00	6.00	6.00
Police Sergeant	13.00	13.00	14.00	14.00	14.00	14.00
Police Officer	67.00	66.00	64.00	66.00	66.00	66.00
Police Trainee	1.50	-	2.00	2.00	2.00	2.00
<b>Total Sworn</b>	<b>88.50</b>	<b>87.00</b>	<b>89.00</b>	<b>91.00</b>	<b>91.00</b>	<b>91.00</b>
<b>Non-Sworn Staffing</b>						
Administrative Management Analyst I	0.30	0.30	0.40	0.40	0.40	0.40
Admin Support Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Forensic Technician	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant to Chief of Police	-	-	1.00	1.00	1.00	1.00
Property and Evidence Technician					1.00	1.00
Administrative Aide	1.00	1.00	1.00	2.00	2.00	2.00
Police Service Officer	7.00	8.00	10.00	11.00	11.00	11.00
Police Records Technician II	4.00	4.00	4.00	4.00	5.00	5.00
Police Records Technician I	4.00	4.00	4.00	4.00	5.00	5.00
Police Service Technician	2.00	2.00	2.00	1.00	-	-
Police Assistant	14.99	14.99	15.50	14.50	14.50	14.50
<b>Total Non-Sworn</b>	<b>35.29</b>	<b>36.29</b>	<b>39.90</b>	<b>39.90</b>	<b>41.90</b>	<b>41.90</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>123.79</b>	<b>123.29</b>	<b>128.90</b>	<b>130.90</b>	<b>132.90</b>	<b>132.90</b>

Police Department	Audited 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Juvenile Justice & Intervention Program	44,524	50,000	70,000	70,000
Transit Security	234,820	306,480	-	-
Parking Compliance	151,561	150,100	150,100	150,100
Police Operations	20,957,913	23,469,923	24,444,914	26,195,771
Police Support	10,186,369	10,832,685	11,303,538	11,907,305
<b>Total Police</b>	<b>31,575,188</b>	<b>34,809,188</b>	<b>35,968,552</b>	<b>38,323,176</b>



Special Revenue Funds Police Department	Audited 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Supplemental Law Enforcement (SLESF)	129,583	150,000	-	-
Traffic Safety Fund	75,500	75,500	75,500	75,500
OTS DUI Enforcement Awareness Program	110,900	100,000	100,000	100,000
Police Grants	83,227	176,126	-	-
<b>Total Police Department Special Revenue Funds</b>	<b>399,209</b>	<b>501,626</b>	<b>175,500</b>	<b>175,500</b>





# 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 services.

### GOAL #1

Implement Capital Improvement Program (CIP) per Sewer Master Plan

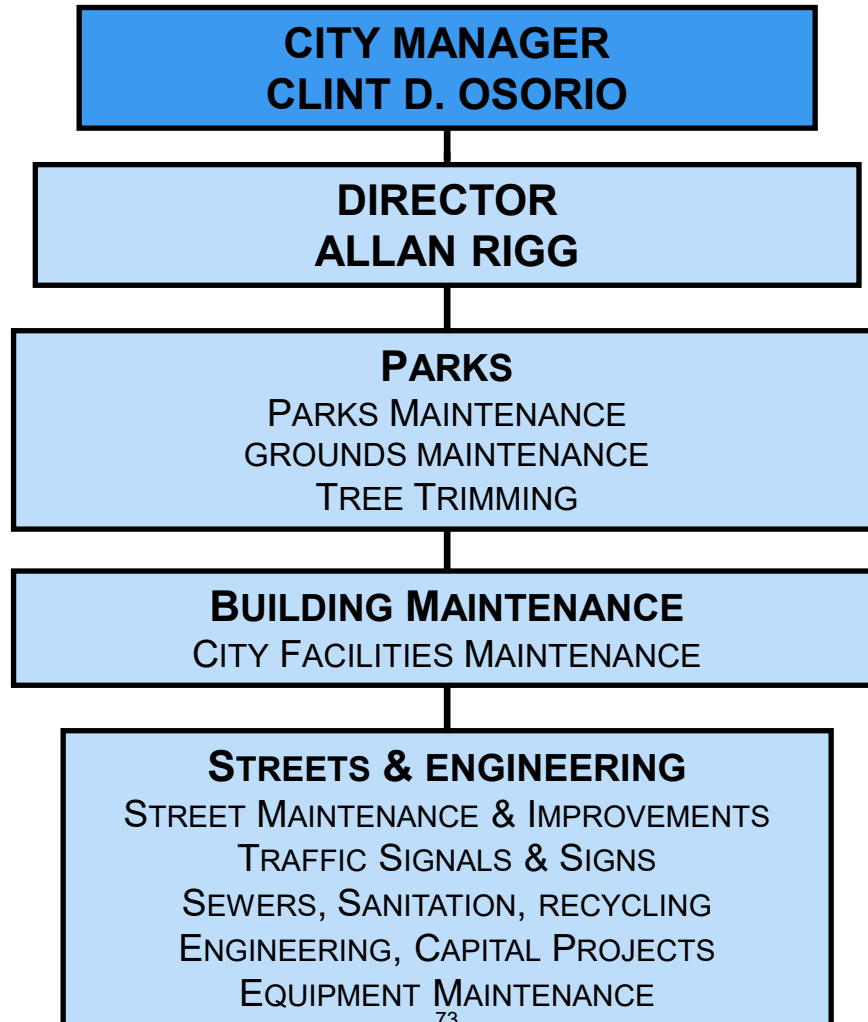
### GOAL #2

Manage the development of three (3) major new park projects

### GOAL #3

Improve the Gardena Willows Wetland Preserve through grants and active maintenance

# PUBLIC WORKS





# PUBLIC WORKS

## Staffing Plan - Full Time Equivalent Positions

	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24	Adopted FY 24/25	Adopted FY 25/26
<b>PUBLIC WORKS</b>						
<b>Parks</b>						
Park Superintendent	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	3.00	4.50	4.50	4.50	5.50	5.50
<i><b>Total Parks</b></i>	<b>11.00</b>	<b>12.50</b>	<b>11.50</b>	<b>11.50</b>	<b>12.50</b>	<b>12.50</b>
<b>Facilities</b>						
Senior Building Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00
Sr. Maintenance Worker	1.00	1.00	-	-		
Building Maintenance Worker	-	-	1.00	1.00	1.00	1.00
Building Maintenance Lead	1.00	1.00	1.00	1.00	1.00	1.00
<i><b>Total Facilities</b></i>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

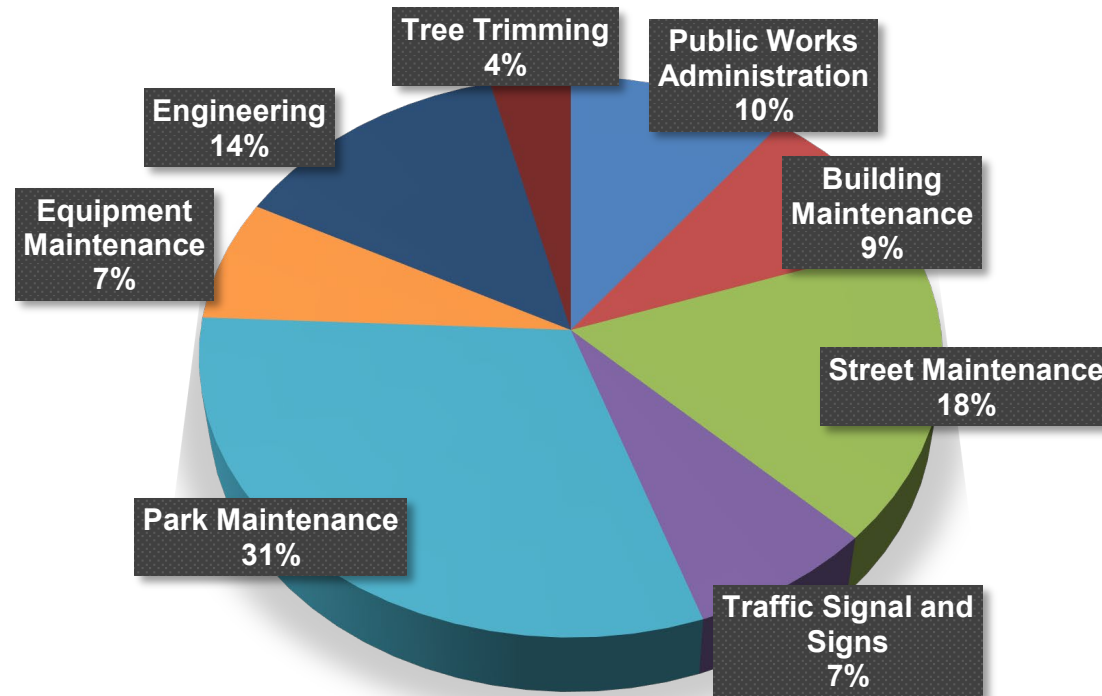
# PUBLIC WORKS

## Staffing Plan - Full Time Equivalent Positions

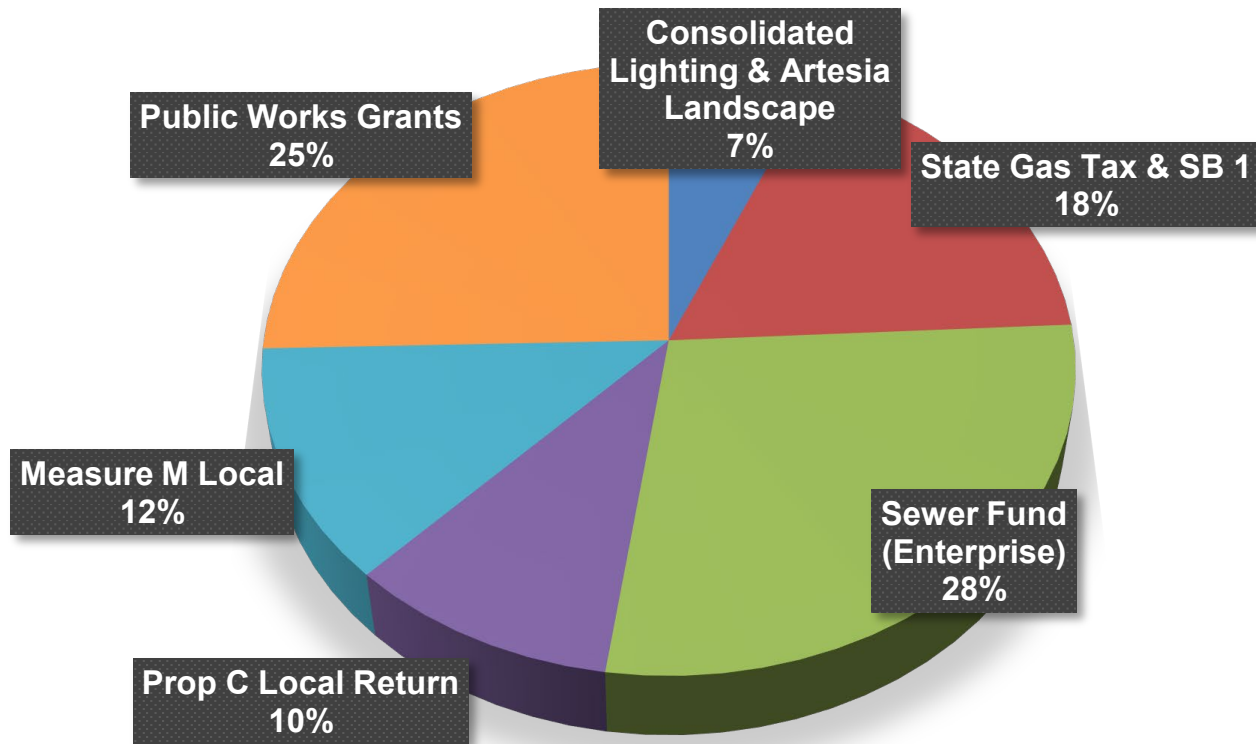
	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24	Adopted FY 24/25	Adopted FY 25/26
<b>PUBLIC WORKS cont.</b>						
<b>Streets &amp; Engineering</b>						
Director of Public Works	-	1.00	1.00	1.00	1.00	1.00
Assistant Director/City Engineer	-	-	1.00	1.00	1.00	1.00
Principal Civil Engineer	1.00	1.00	-	-	-	-
Public Works Superintendent	-	-	1.00	1.00	1.00	1.00
Civil Engineer	-	-	1.00	1.00	1.00	1.00
Associate Engineer	2.00	2.00	1.00	1.00	1.00	1.00
Assistant Engineer	-	1.00	1.00	1.00	1.00	1.00
Electrical/Signal Technician II	1.00	1.00	1.00	1.00	2.00	2.00
Administrative Analyst II	1.00	1.00	1.00	1.00	1.00	1.00
Public Work Lead	2.00	2.00	2.00	2.00	2.00	2.00
Public Works Inspector	-	-	1.00	1.00	1.00	1.00
Electrical/Signal Technician I	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	1.00	1.00
Program Coordinator	-	-	1.00	1.00	1.00	1.00
Equipment Mechanic	2.00	2.00	1.00	1.00	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	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Aide	1.00	1.00	-	-	-	-
Secretary	-	-	1.00	1.00	-	-
Public Works Coordinator	-	-	-	-	1.00	1.00
Street Maintenance Workers	2.00	2.00	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	3.83	3.83	4.30	4.30	5.00	5.00
Home Improvement Maintenance Helper	1.00	1.00	1.00	1.00	1.00	1.00
Intern	-	0.50	0.50	0.50	0.50	0.50
<b>Total Streets &amp; Engineering</b>	<b>26.83</b>	<b>29.33</b>	<b>32.80</b>	<b>32.80</b>	<b>33.50</b>	<b>33.50</b>
<b>TOTAL PUBLIC WORKS</b>	<b>40.83</b>	<b>44.83</b>	<b>47.30</b>	<b>47.30</b>	<b>49.00</b>	<b>49.00</b>

Some positions are being funded by grants

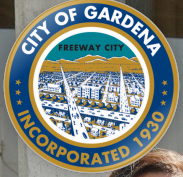
Public Works	Audited 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Public Works Administration	574,200	695,592	777,086	799,335
Building Maintenance	652,538	753,351	687,490	715,960
Street Maintenance	1,313,954	1,385,089	1,293,485	1,352,650
Traffic Signal and Signs	628,232	662,936	555,634	573,428
Park Maintenance	1,834,547	1,882,725	2,197,239	2,383,556
Equipment Maintenance	463,562	454,098	517,025	534,786
Engineering	709,410	851,992	1,002,149	1,037,616
Tree Trimming	234,075	293,630	286,372	295,183
<b>Total Public Works</b>	<b>6,410,516</b>	<b>6,979,413</b>	<b>7,316,480</b>	<b>7,692,514</b>



Special Revenue Funds Public Works	Audited 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Consolidated Lighting & Artesia Landscape	738,116	1,154,727	1,173,452	924,734
State Gas Tax & SB 1	1,258,832	7,729,597	6,780,028	2,553,656
Sewer Fund (Enterprise)	2,036,761	2,082,172	5,549,817	4,043,452
Prop C Local Return	1,924,917	4,281,345	4,031,151	1,431,437
Measure M Local	747,706	1,490,329	3,637,621	1,779,097
Public Works Grants	2,013,043	11,625,995	18,944,982	3,658,437
<b>Total Public Works Special Revenue Funds</b>	<b>8,719,374</b>	<b>28,364,165</b>	<b>40,117,051</b>	<b>14,390,813</b>







# RECREATION & HUMAN SERVICES

CITY OF GARDENA

The Recreation & 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 (4) commissions appointed by the City Council: Recreation & Parks, Senior Citizens, Youth, and Human Services. The department has four (4) divisions: Custodial Services, Recreation, Human Services, and Aquatic & Senior Center.

## GOAL #1

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

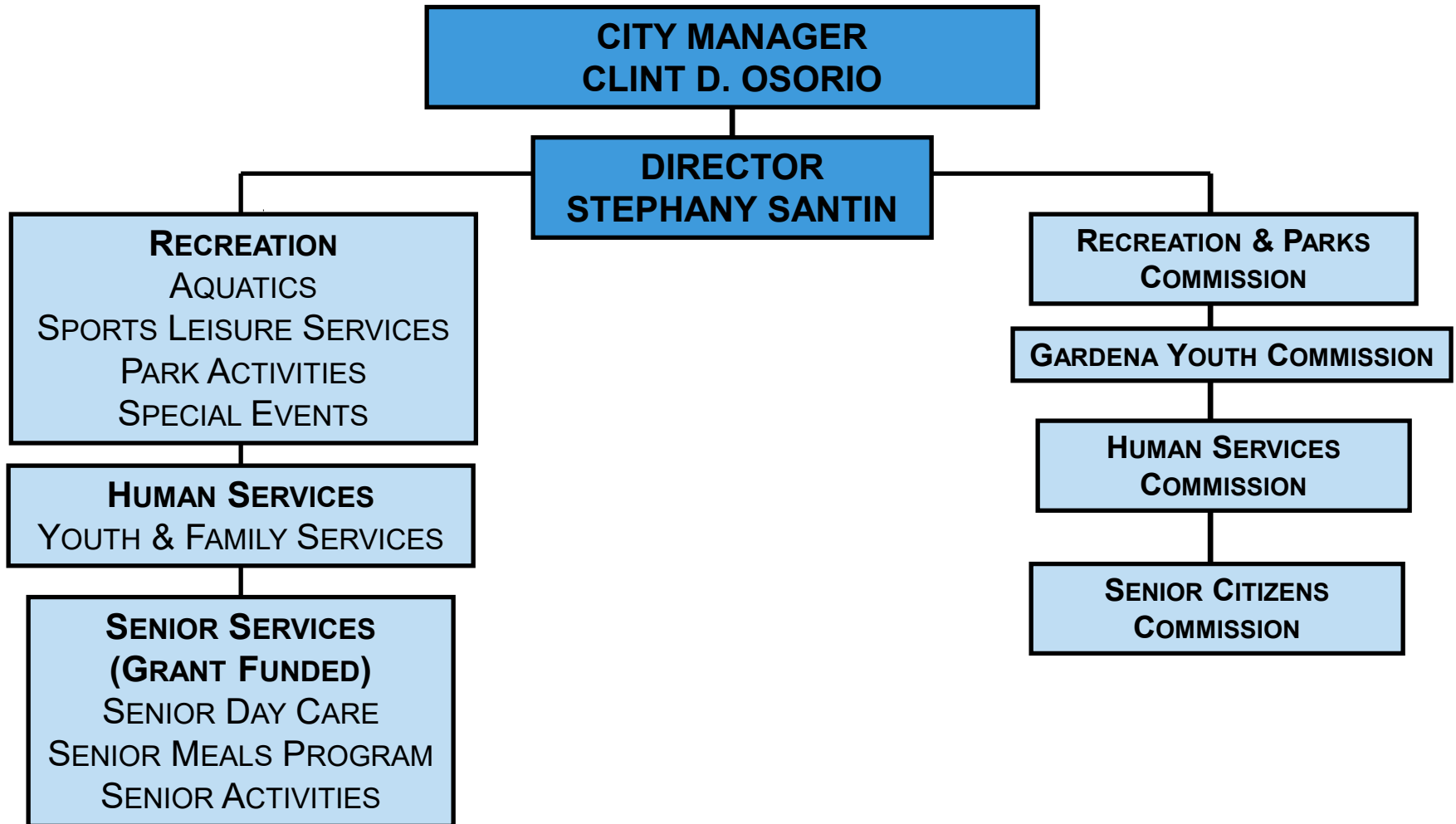
## GOAL #2

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

## GOAL #3

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 - Full Time Equivalent Positions

	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24	Adopted FY 24/25	Adopted FY 25/26
<b>RECREATION &amp; HUMAN SERVICES</b>						
<b>Recreation</b>						
Director of Recreation & Human Services	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Program Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	-	-	-	-	1.00	1.00
Administrative Analyst I	1.00	1.00	1.00	1.00	-	-
Recreation Supervisor	-	1.00	2.00	2.00	2.00	2.00
Intern	0.19	0.19	0.60	0.60	1.00	1.00
Community Services Counselor	1.00	1.00	2.00	2.00	2.00	2.00
Community Center Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	4.00	3.00	3.00	3.00	3.00	3.00
Recreation Leader II	1.07	1.07	3.80	3.80	3.80	3.80
Recreation Leader I	10.74	10.74	15.46	15.46	17.26	17.26
Activity Coordinator	-	1.00	2.00	1.00	1.00	1.00
Recreation Instructor	-	-	-	-	3.00	3.00
Recreation Commissioners	5.00	5.00	5.00	5.00	5.00	5.00
Senior Citizens Commissioners	5.00	5.00	5.00	5.00	5.00	5.00
Human Services Commissioners	5.00	5.00	5.00	5.00	5.00	5.00
Gardena Youth Commissioners	10.00	10.00	10.00	10.00	10.00	10.00
<b>Total Recreation</b>	<b>46.00</b>	<b>47.00</b>	<b>57.86</b>	<b>56.86</b>	<b>62.06</b>	<b>62.06</b>
<b>Facilities</b>						
Custodian Lead	1.00	1.75	1.59	1.59	1.00	1.00
Custodian II	8.00	8.00	8.00	8.00	8.00	8.00
Custodian I	-	-	3.50	3.50	5.30	5.30
<b>Total Facilities</b>	<b>9.00</b>	<b>9.75</b>	<b>13.09</b>	<b>13.09</b>	<b>14.30</b>	<b>14.30</b>



# RECREATION & HUMAN SERVICES

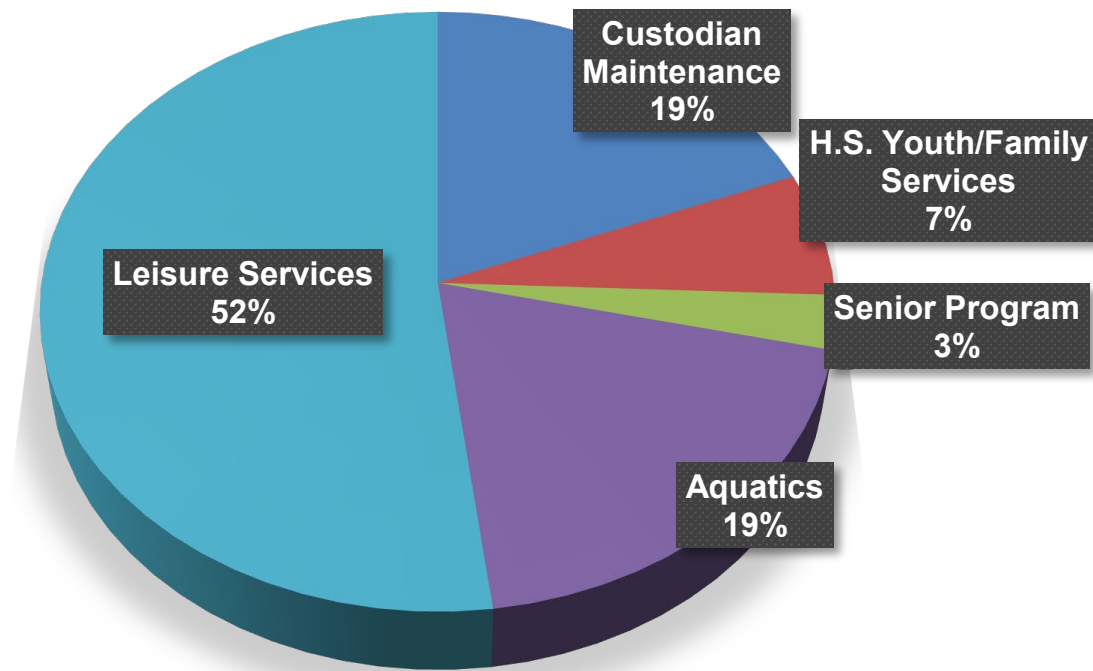
## Staffing Plan - Full Time Equivalent Positions

	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24	Adopted FY 24/25	Adopted FY 25/26
<b>RECREATION &amp; HUMAN SERVICES cont.</b>						
<b>Human Services</b>						
Administrative Coordinator	-	-	1.00	1.00	1.00	1.00
Human Services Aide	-	-	1.18	1.18	2.70	2.70
Community Aide II	1.00	1.00	1.00	1.00	1.00	1.00
Certified Nursing Assistant	1.44	1.44	1.44	1.44	1.44	1.44
Nutrition Services Coordinator	3.00	3.00	3.00	3.00	3.00	3.00
Homeless Coordinator	-	-	1.00	1.00	1.00	1.00
Recreation Leader I	1.21	1.21	-	-	-	-
Assistant Site Manager III	0.45	0.45	-	-	-	-
Meal Services Coordinator			2.41	2.41	2.41	2.41
Geriatric Aide	0.58	0.58	0.40	0.40	0.40	0.40
Assistant Site Manager I	0.52	0.52	-	-	-	-
<b>Total Human Services</b>	<b>8.20</b>	<b>8.20</b>	<b>11.43</b>	<b>11.43</b>	<b>12.95</b>	<b>12.95</b>
<b>Aquatic &amp; Senior Center</b>						
Recreation & Human Services Manager	-	-	-	1.00	1.00	1.00
Community Center Coordinator	-	-	-	1.00	1.00	1.00
Activity Coordinator	-	-	-	1.00	1.00	1.00
Administrative Aide	-	-	-	1.00	1.00	1.00
Office Specialist	-	-	-	-	1.00	1.00
Swim Instructor	-	-	-	-	1.75	3.50
Lifeguard/Instructor	-	-	-	7.50	7.50	7.50
Intern	-	-	-	-	0.35	0.35
<b>Total Aquatic &amp; Senior Center</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11.50</b>	<b>14.60</b>	<b>16.35</b>
<b>TOTAL RECREATION &amp; HUMAN SERVICES</b>	<b>63.20</b>	<b>64.95</b>	<b>82.38</b>	<b>92.88</b>	<b>103.91</b>	<b>105.66</b>

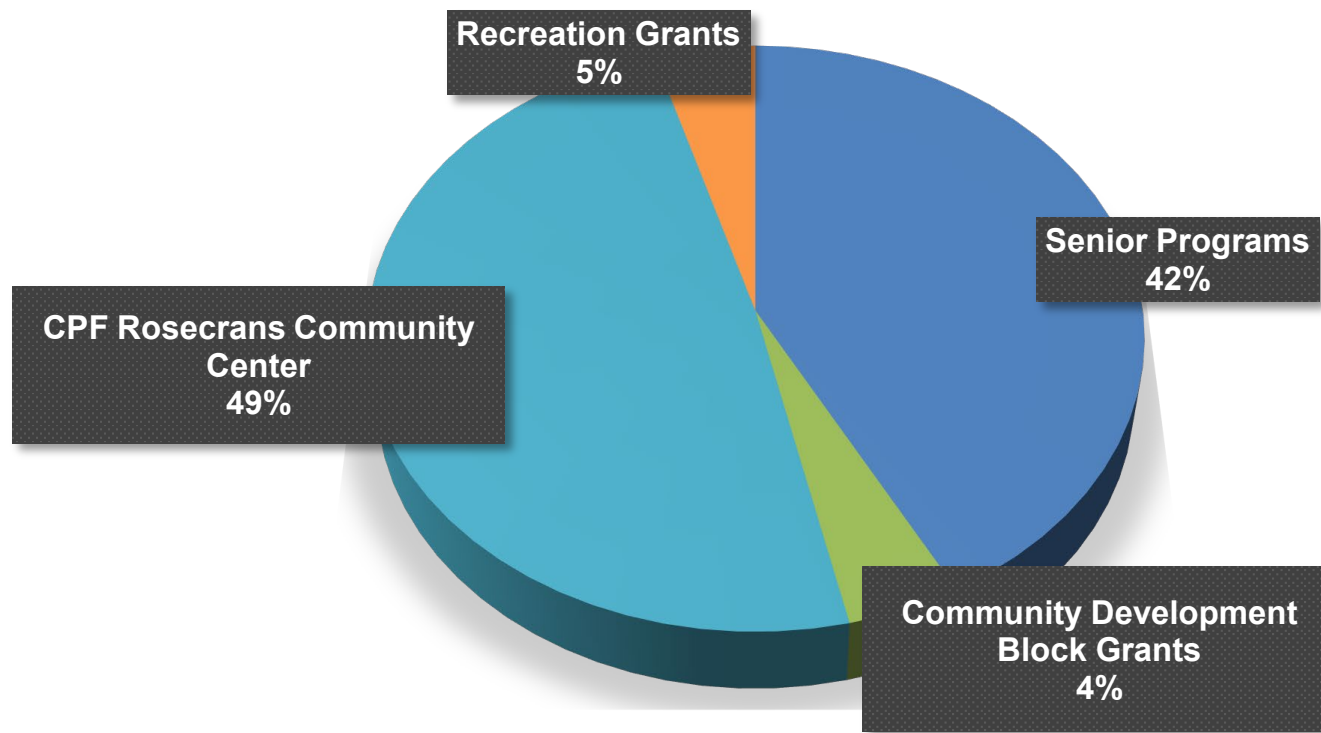
*Some positions are being funded by grants*



<b>Recreation &amp; Human Services</b>	<b>Audited 2022-2023</b>	<b>Adopted 2023-2024</b>	<b>Adopted 2024-2025</b>	<b>Adopted 2025-2026</b>
Custodian Maintenance	1,068,800	1,316,346	1,266,083	1,324,571
H.S. Youth/Family Services	372,150	582,989	448,117	466,493
Senior Program	-	-	189,927	203,702
Aquatics	-	301,407	1,238,129	1,356,994
Leisure Services	2,525,977	2,865,559	3,446,673	3,633,673
<b>Total Recreation &amp; Human Services</b>	<b>3,966,927</b>	<b>5,066,301</b>	<b>6,588,929</b>	<b>6,985,433</b>



Special Revenue Funds Recreation & Human Services	Audited 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Senior Programs	897,400	718,626	849,910	860,597
Family Child Care	3,107,344	3,669,933	-	-
Community Development Block Grants	33,525	-	88,840	88,840
Maxine Waters Federal Earmark	-	1,400,000	1,400,000	-
CPF Rosecrans Community Center	-	1,000,000	-	1,000,000
Recreation Grants	1,898,740	13,784,883	18,854,229	94,177
<b>Total Recreation &amp; Human Services Special Revenue Funds</b>	<b>5,937,009</b>	<b>20,573,442</b>	<b>21,192,979</b>	<b>2,043,614</b>

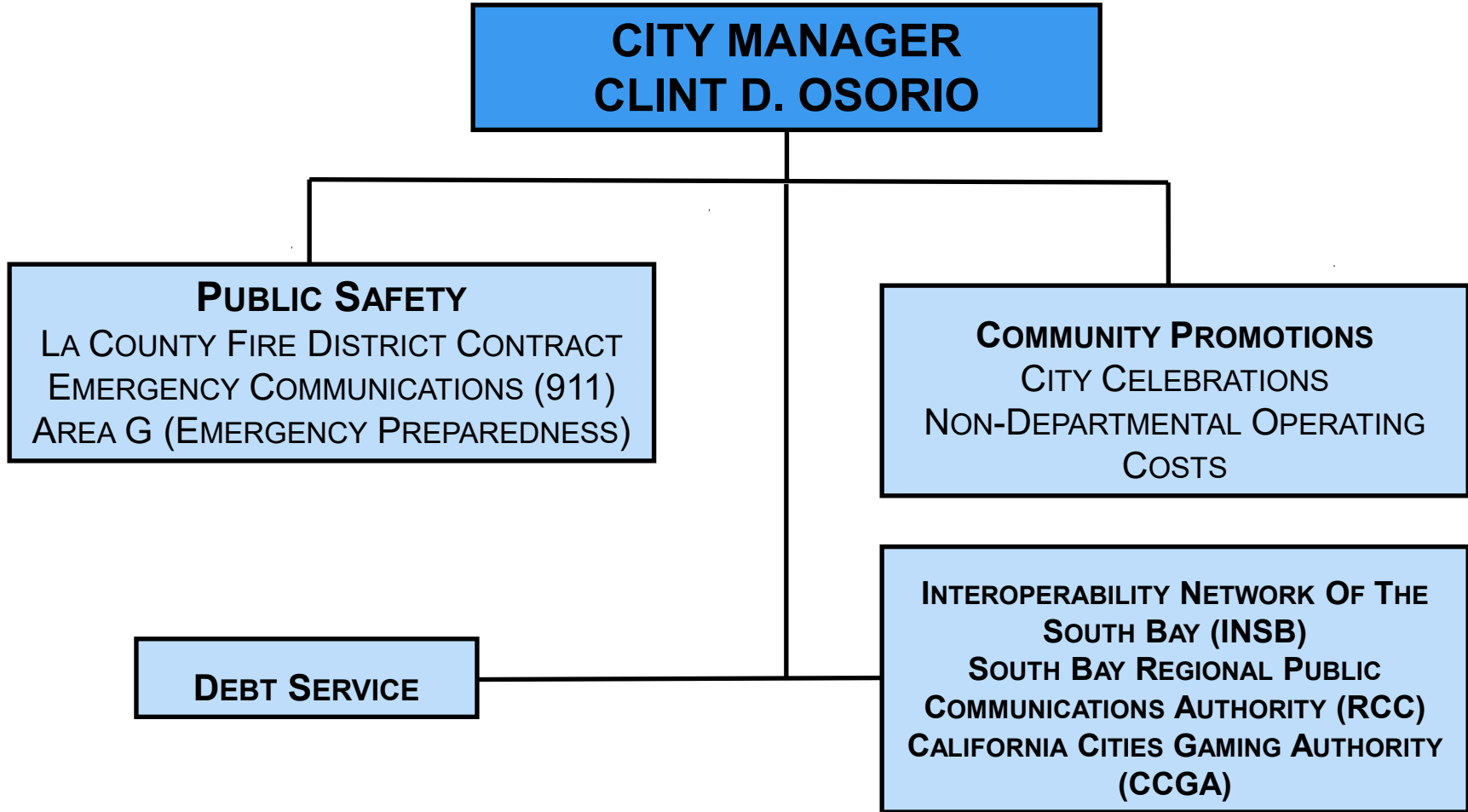




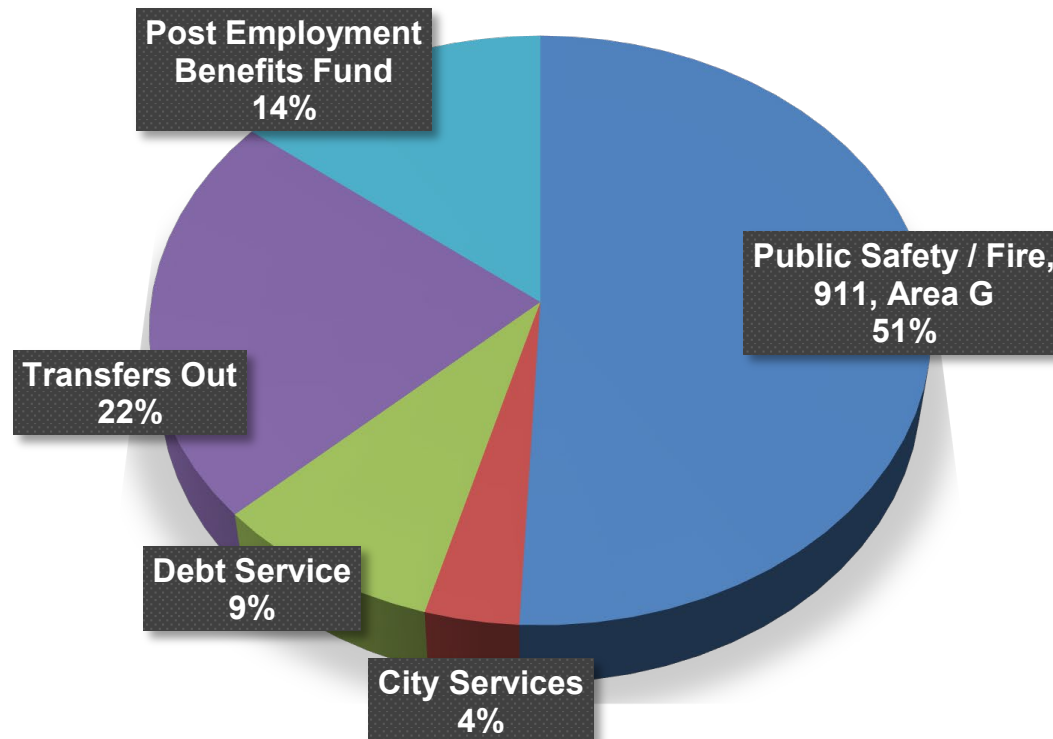
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# NON-DEPARTMENTAL

# NON-DEPARTMENTAL



Non-Departmental	Audited 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Public Safety / Fire, 911, Area G	12,253,554	13,493,514	14,645,597	15,384,881
City Services	2,838,990	1,147,000	1,069,730	1,080,666
Debt Service	2,989,894	2,955,128	2,659,165	2,653,425
Transfers Out	15,536,459	8,612,543	8,719,876	6,823,508
Post Employment Benefits Fund	3,216,034	3,206,046	3,853,983	4,355,198
City OPEB Trust Fund	-	-	600,000	550,000
Unfunded Accrued Liabilities (UAL) Fund	-	-	-	1,800,000
<b>Total Non-Departmental</b>	<b>36,834,931</b>	<b>29,414,231</b>	<b>31,548,351</b>	<b>32,647,678</b>





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**CAPITAL IMPROVEMENT  
PROGRAM (CIP),  
DEBT SERVICE, and  
INTERNAL SERVICE FUNDS**



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**CAPITAL IMPROVEMENT  
PROGRAM (CIP)  
ADOPTED BUDGET  
FY 2024/2025 & 2025/2026**



# CAPITAL IMPROVEMENT PROGRAM (CIP)



**FY 2024-2025**

## **PARK & FACILITY IMPROVEMENTS**

**\$37,375,432**

City parks & facilities, playgrounds, facility grounds, and public parkways

## **STREETS, SEWER & STORMWATER IMPROVEMENTS**

**\$34,154,670**

Maintain City streets, sanitary sewers, storm drain systems, sidewalks, curbs, crosswalks, traffic signals and signs

Mechanical maintenance of City vehicle and equipment

Ensure compliance with State & County mandated safety and air/water quality program

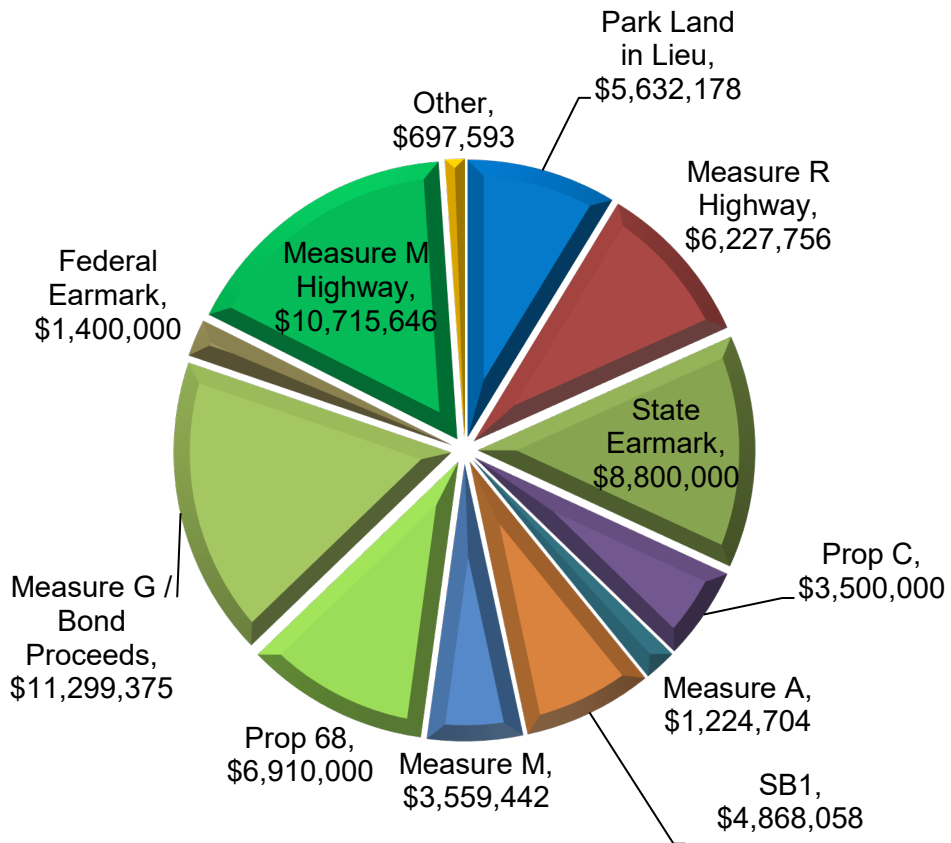
**CAPITAL IMPROVEMENT PROGRAM TOTAL**

**\$71,530,102**

# Capital Improvement Projects Fiscal Year 2024-2025

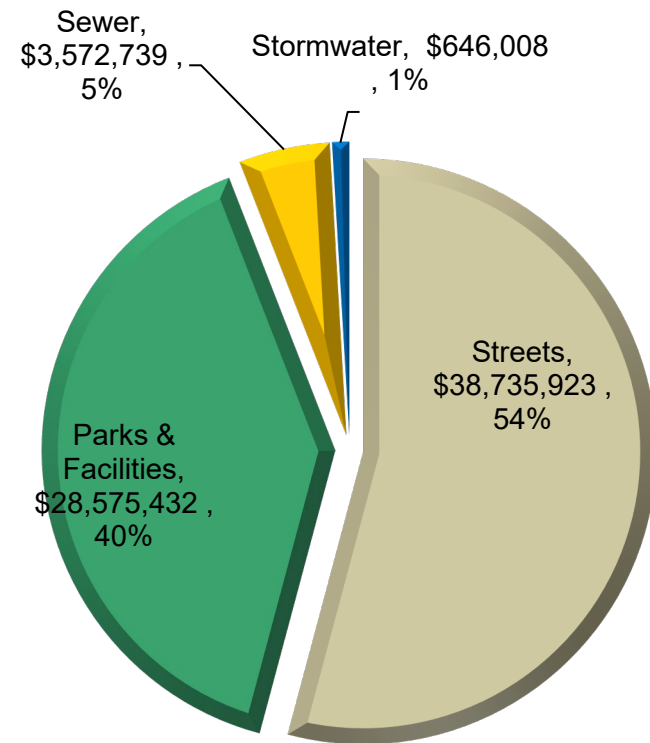
## CAPITAL REVENUE

... Where the money comes from ...



## CAPITAL EXPENDITURES

... Where the money goes...



# CAPITAL IMPROVEMENT PROGRAM (CIP)



**FY 2025-2026**

## **PARK & FACILITY IMPROVEMENTS**

**\$1,000,000**

City parks & facilities, playgrounds, facility grounds, and public parkways

## **STREETS, SEWER & STORMWATER IMPROVEMENTS**

**\$9,058,000**

Maintain City streets, sanitary sewers, storm drain systems, sidewalks, curbs, crosswalks, traffic signals and signs

Mechanical maintenance of City vehicle and equipment

Ensure compliance with State & County mandated safety and air/water quality program

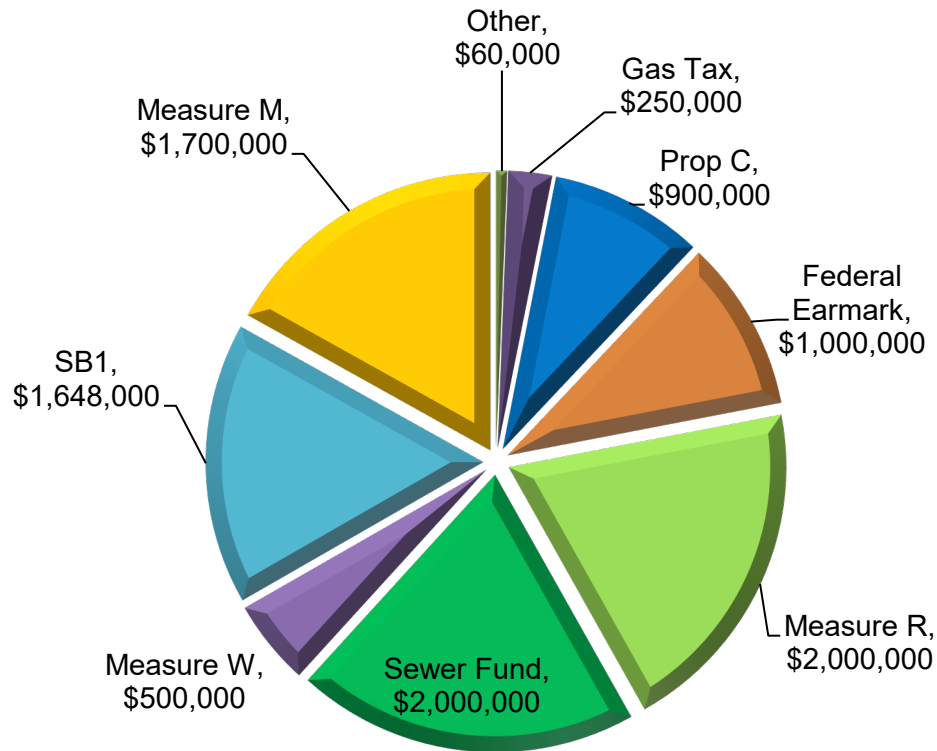
**CAPITAL IMPROVEMENT PROGRAM TOTAL**

**\$10,058,000**

# Capital Improvement Projects Fiscal Year 2025-2026

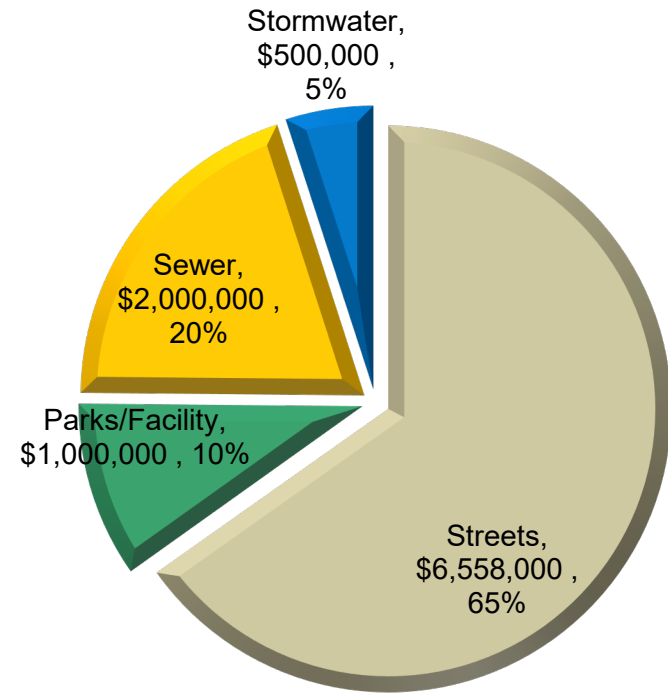
## CAPITAL REVENUE

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



## CAPITAL EXPENDITURES

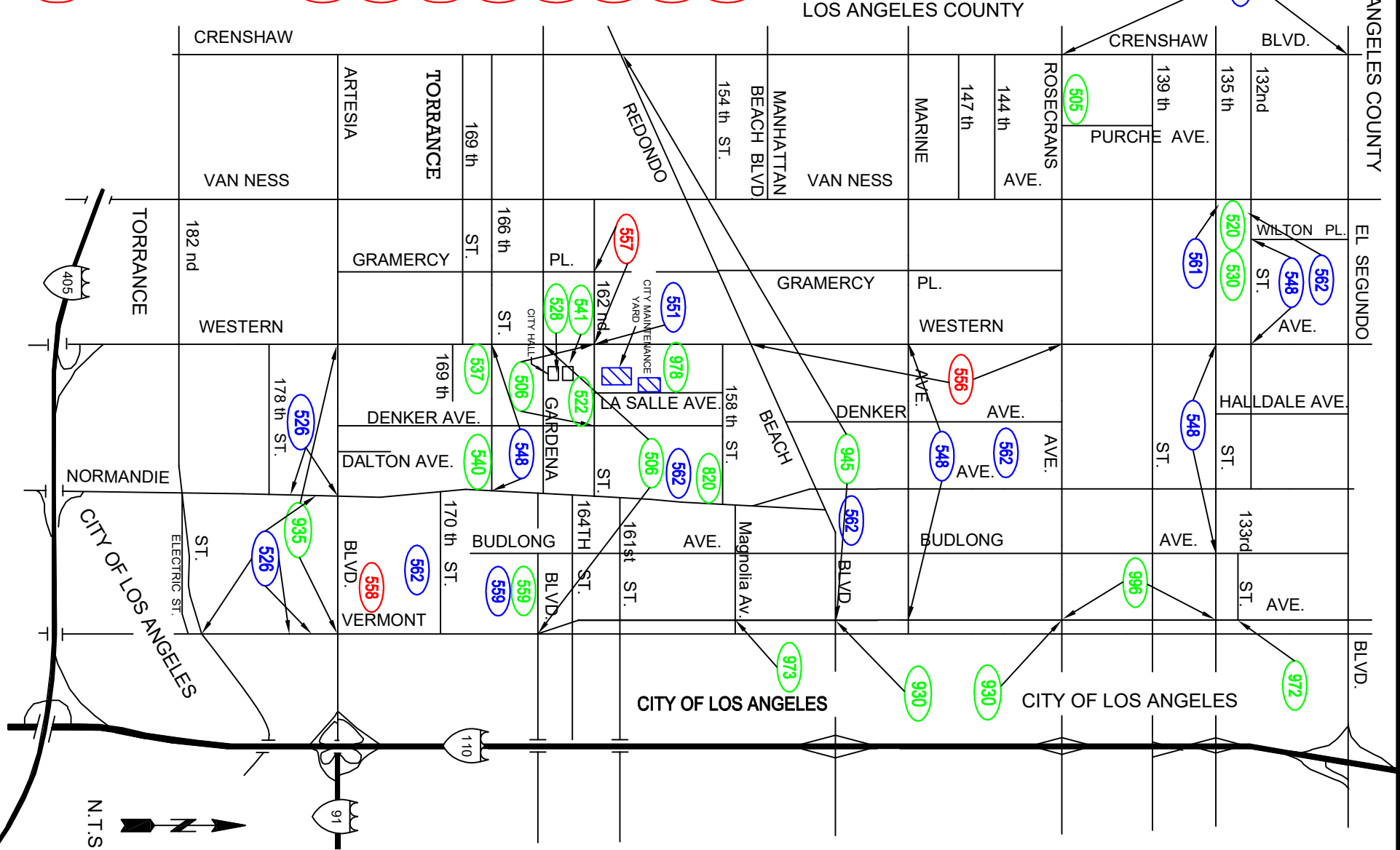
... *Where the money goes...*



# CIP 2024 - 2026

## LEGEND:

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**CAPITAL IMPROVEMENT PROJECTS – STREETS**  
**FISCAL YEAR 2024-2025**

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<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>
930 ( c )	<b>Vermont Ave Traffic Signal Improvements - \$1,950,034</b> Improve traffic signals at Vermont Ave. and Rosecrans Ave., and Redondo Beach Blvd.
935 ( c )	<b>Artesia Blvd Signal Improvements - \$5,927,722</b> Improve traffic signals between Western Ave. and Vermont Ave. to address existing and future traffic conditions. The scope and budget amended to include landscape and pavement improvements.
945 ( c )	<b>Redondo Beach Blvd Street Improvements - \$10,715,646</b> Improve traffic flow along Redondo Beach Blvd. from Crenshaw Blvd. to Vermont Ave; new medians, improve signal, signing & striping, rehabilitate concrete and pavements.
990 ( c )	<b>Sewer Master Plan - \$22,739</b> Sewer Master Plan has been completed, and there are ongoing optional services remaining to update the sewer hydraulic modeling as needed
996 ( c )	<b>Vermont Ave Street Improvements (Rosecrans to 135<sup>th</sup>) - \$775,000</b> Rehabilitate asphalt pavement, striping, and improve pedestrian safety as needed.
998 & 999 ( c )	<b>Storm Drain Debris Screen FY 2020/2021, FY 2021/2022 - \$46,008</b> 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.
506 ( c )	<b>Gardena Decorative Street Lighting - \$244,600</b> Convert existing streetlights to SCE approved decorative lights on Gardena Blvd between Vermont and Western and 162 <sup>nd</sup> Street from Denker Ave to Western Ave.
507 ( c )	<b>Citywide Wayfinding/Entry Sign Program - \$125,000</b> 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.
516 & 524 ( c )	<b>Storm Drain Debris Screen FY 2022/2023 and FY 2023/2024 - \$400,000</b> 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.

( c ) – Continuing project from previous years  
 ( n ) – New project adopted for fiscal year 2024-2025

**Overall Impact on Operating Budget**

There is no financial impact to the General Fund for these projects. These improvements in the City will benefit both citizens and visitors in the community. This will provide a safer place, as well as make the City more inviting to people visiting or wanting to move into the community.

**CAPITAL IMPROVEMENT PROJECTS – STREETS**  
**FISCAL YEAR 2024-2025**

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<u><b>JOB NO.</b></u>	<u><b>PROJECT DESCRIPTION</b></u>		
517 ( c )	<b>Intelligent Transportation System (ITS) Master Plan - \$48,514</b> Development of citywide traffic communication network and signal system improvements that will provide the foundation for future smart city solutions and prioritize CIP improvements.	525 ( c )	<b>Local Street Improvements FY 2023/2024 - \$3,168,058</b> Rehabilitate various local residential streets asphalt pavement, striping and pedestrian safety as needed.
518 ( c )	<b>County Regional Traffic Signal Synchronization Program (TSSP) on East Rosecrans Ave - \$400,000</b> A multi-jurisdictional project through the County of Los Angeles, the TSSP East Rosecrans Ave corridor project spans from Ocean Gate Ave to Vermont Ave. Gardena’s shared intersections includes four streets.	527 ( c )	<b>Pedestrian Safety Improvements FY 2023/2024 - \$266,928</b> Remove and replace damaged curbs, gutters, sidewalks, and access ramps at various locations.
519 ( c )	<b>County Regional Traffic Signal Synchronization Program (TSSP) on Redondo Beach Blvd - \$20,000</b> A multi-jurisdictional project through the County of Los Angeles, the TSSP Redondo Beach Blvd corridor project spans from Artesia Blvd to Vermont Ave. Gardena’s shared intersection includes Crenshaw Blvd. All other intersections on Crenshaw Blvd in Gardena are to be improved by City project, JN 945.	534 ( c )	<b>County Regional Traffic Signal Synchronization Program (TSSP) on Manhattan Beach Blvd - \$55,000</b> A multi-jurisdictional project through the County of Los Angeles, the TSSP Manhattan Beach Blvd corridor project spans from Manhattan Ave to Van Ness Ave. Gardena’s shared intersection includes Van Ness Ave.
523 ( c )	<b>Storm Drain Master Plan - \$550,000</b> 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.	537 ( c )	<b>Western Avenue Railroad Crossing Rehabilitation - \$349,000</b> Collaboration with Union Pacific Railroad Company to rehabilitate the deteriorated existing rails and crossing pavements between 166th and 168th streets.
		540 ( c )	<b>Normandie Avenue Railroad Crossing Rehabilitation - \$344,000</b> Collaboration with Union Pacific Railroad Company to rehabilitate the deteriorated existing rails and crossing pavements between 166th and 168th streets.

( c ) – Continuing project from previous years  
 ( n ) – New project adopted for fiscal year 2024-2025

**Overall Impact on Operating Budget**

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**CAPITAL IMPROVEMENT PROJECTS – STREETS**  
**FISCAL YEAR 2024-2025**

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<b><u>JOB NO.</u></b>	<b><u>PROJECT DESCRIPTION</u></b>		
542 ( c )	<b>Pavement Management Program (PMP) Update - \$35,000</b> Citywide triennial pavement evaluation to support transportation asset management and develop rehabilitation strategies as required by the LA Metro enterprise/restricted funds.	544 ( n )	<b>Annual Local Street Improvements FY 2024/2025 - \$1,700,000</b> Rehabilitate various local residential streets asphalt pavement, striping and pedestrian safety as needed.
526 ( n )	<b>Normandie Ave (Artesia to 177<sup>th</sup>), Cassidey St (Normandie to Vermont) and Vermont Ave (177<sup>th</sup> to 182<sup>nd</sup>) Street Improvements - \$1,400,000</b> Rehabilitate various streets asphalt pavement, striping and pedestrian safety as needed.	545 ( n )	<b>Annual Pedestrian Safety Improvements FY 2024/2025 - \$461,421</b> Remove and replace damaged curbs, gutters, sidewalks, and access ramps at various locations.
543 ( n )	<b>County Regional Traffic Signal Synchronization Program (TSSP) on El Segundo Blvd - \$50,000</b> A multi-jurisdictional project through the County of Los Angeles Project TSSP. El Segundo Blvd corridor project from Illinois Street to Budlong Ave. The Gardena's shared cost is 50% of the Budlong Avenue intersection.	546 ( n )	<b>Annual Sewer Improvements FY 2024/2025 - \$3,000,000</b> Replace or rehab deficient and high maintenance sewer mains that have leaks, root intrusion, and settlement problems.
988 ( n )	<b>NB Crenshaw Blvd Improvements (129<sup>th</sup> to Rosecrans) - \$400,000</b> Rehabilitate asphalt pavement, striping, and improve pedestrian safety as needed. The limits consist of County of Los Angeles jurisdiction between Channel Bridge and 135 <sup>th</sup> Street (First year budget for the design phase).	548 ( n )	<b>132<sup>nd</sup> St (Wilton to Western), 135<sup>th</sup> St (Western to Budlong), Marine Ave (Western to Vermont), 145<sup>th</sup> St (Gramercy to Western), and 166<sup>th</sup> St (Western to Normandie) Improvements - \$1,500,000</b> Rehabilitate various streets asphalt pavement, striping and pedestrian safety as needed.
		549 ( n )	<b>Storm Drain Debris Screen FY 2024/2025 - \$200,000</b> 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.

( c ) – Continuing project from previous years  
 ( n ) – New project adopted for fiscal year 2024-2025

**Overall Impact on Operating Budget**

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**CAPITAL IMPROVEMENT PROJECTS – PARKS / FACILITIES  
FISCAL YEAR 2024-2025**

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<b><u>JOB NO.</u></b>	<b><u>PROJECT DESCRIPTION</u></b>		
820 ( c )	<b>Mas Fukai Park Rehabilitation - \$7,031,345</b> Reconstruction of community center, restroom facilities and enhance the overall park to maximize its use, improve energy efficiency while reducing maintenance costs, and provide a variety of additional features that can accommodate the needs of residents of all ages in an all-inclusive park.	528 ( c )	<b>Civic Center Lighting Improvements - \$292,623</b> Installation of new electrical distribution system, lighting, and landscape improvements.
967 ( c )	<b>Multi-Park Improvements/Facility Master Plan Study - \$750,000</b> Develop a master plan for parks and facilities. Renovate/repair recreation facilities.	529 ( c )	<b>Park Electronic Signage - \$600,833</b> Installation of new electronic signs for several parks.
978 ( c )	<b>Gardena Community Aquatic and Senior Center - \$19,399,375</b> Reconstruction of pool and facility building to accommodate a new 25-yard (8) lane pool, diving bay, fitness pool with ADA ramp, new bleachers & shade structures, exercise equipment and a 12,000 square foot building that will house locker rooms for the pool as well as senior activities.	530 ( c )	<b>Rowley Park Basketball Court Rehabilitation - \$934,704</b> Renovate/repair the existing basketball court and its drainage.
505 ( c )	<b>Rosecrans New Community Center - \$643,491</b> Demo existing facility and develop a conceptual design and construction document of new community center.	535 ( c )	<b>Multi-Park Improvements - \$250,000</b> Renovate/repair and upgrade the existing park facilities and amenities.
520 ( c )	<b>Rowley Park Gymnasium HVAC Upgrade – 468,208</b> Replace three (3) existing Carrier/BDP gas electric package units.	538 ( c )	<b>Electrical Vehicle Chargers - \$54,102</b> Renovate/repair and upgrade the existing park facilities and amenities.
		541 ( c )	<b>City Hall &amp; PD Electrical Distribution System Upgrade - \$468,959</b> Update the existing electric power system in the City Hall and Police Department buildings to current standards, increase loads, and establish an emergency generator.
		551 ( n )	<b>City Message Board at 162<sup>nd</sup> &amp; Western - \$150,000</b> Upgrade the existing City Hall electronic message board to LED message sign using smart display technology to improve visibility.

( c ) – Continuing project from previous years,  
( n ) – New project adopted for fiscal year 2024-2025

**Overall Impact on Operating Budget**

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**CAPITAL IMPROVEMENT PROJECTS – PARKS / FACILITIES**  
**FISCAL YEAR 2024-2025**

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<b><u>JOB NO.</u></b>	<b><u>PROJECT DESCRIPTION</u></b>
<b>560 ( n )</b>	<b>Fiber Infrastructure Upgrade - \$3,550,000</b> Design and deploy a fiber corridor to connect Gardena residents, small businesses, schools, community facilities, and other broadband capabilities at city's facilities.
<b>561 ( n )</b>	<b>Rowley Park Gymnasium Renovation - \$2,531,792</b> Revamp the current gymnasium facility and upgrade the overall amenities to meet current standards and needs.
<b>562 ( n )</b>	<b>Bridging the Digital Divide - \$250,000</b> Expand digital equity and access for residents by bringing broadband access to outdoor community spaces at various parks and its facilities.

( c ) – Continuing project from previous years,  
( n ) – New project adopted for fiscal year 2024-2025

**Overall Impact on Operating Budget**

There is no financial impact to the General Fund for these projects. These improvements in the City will benefit both citizens and visitors in the community. This will provide a safer place, as well as make the City more inviting to people visiting or wanting to move into the community.

## CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2024-2025 FUNDING SUMMARY

FUNDING SOURCE	STREETS, SEWER & STORMWATER IMPROVEMENTS			PROJECT COST
<b>Measure R Highway</b>	#930 (c)	Vermont Ave Traffic Signal Improvement	1,950,034	
	#935 (c)	Artesia Blvd. Street Improvements (Western to Vermont)	4,277,722	
	<b>Measure R Highway - Total</b>		<b>6,227,756</b>	<b>\$6,227,756</b>
<b>Measure M Highway</b>	#945 (c)	RBB Street Improvements (Crenshaw to Vermont)	10,715,646	<b>\$10,715,646</b>
<b>SB 821 (TDA)</b>	#545 (c)	Annual Pedestrian Safety Improvements FY 2024-2025	61,421	<b>61,421</b>
<b>Prop C</b>	#935 (c)	Artesia Blvd. Street Improvements (Western to Vermont)	1,650,000	
	#988 (c)	Crenshaw Blvd St. Improvements - Rosecrans to El Segundo	400,000	
	#526 (n)	Normandie (Artesia to 177th), Cassidey (Normandie to Vermont) and Vermont (177th to 182nd) Street Improvements	1,400,000	
	#543 (n)	County Regional TSSP on El Segundo Blvd TSSP (At Budlong)	50,000	
<b>Prop C - Total</b>		<b>3,500,000</b>	<b>\$3,500,000</b>	
<b>Gas Tax</b>	#507 (c)	Citywide Wayfinding Program	125,000	
	#534 (c)	County Regional TSSP on Manhattan Beach Blvd	55,000	
	#540 (c)	Normandie Avenue Railroad Crossing Rehabilitation	344,000	
	#542 (c)	Pavement Management System (PMS) Update	35,000	
<b>Gas Tax - Total</b>		<b>559,000</b>	<b>\$559,000</b>	
<b>Measure M Local</b>	#996 (c)	Vermont Ave St Improvements - Rosecrans to 135th St	575,000	
	#517 (c)	Intelligent Transportation System (ITS) Master Plan	48,514	
	#518 (c)	County Regional TSSP on Rosecrans	400,000	
	#519 (c)	County Regional TSSP on RBB	20,000	
	#527 (c)	Pedestrian Safety Improvements FY 2023-2024	266,928	
	#537 (c)	Western Avenue Railroad Crossing Rehabilitation	349,000	
	#545 (n)	Annual Pedestrian Safety Improvements FY 2024-2025	400,000	
	#548 (n)	132nd St (Wilton to Western), 135th St (Western to Budlong), Marine Ave (Western to Vermont), 145th St (Gramercy to Western), and 166th St (Western to Normandie) Improvements	1,500,000	
	<b>Measure M - Total</b>		<b>3,559,442</b>	<b>\$3,559,442</b>
<b>SB 1</b>	#525 (c)	Local Street Improvements FY 2023-2024	3,168,058	
	#544 (n)	Annual Local Street Improvements FY 2024-2025	1,700,000	
<b>SB1 - Total</b>		<b>4,868,058</b>	<b>\$4,868,058</b>	
<b>Measure R Local</b>	#996 (c)	Vermont Ave St Improvements - Rosecrans to 135th St	200,000	
<b>Measure M Local - Total</b>		<b>200,000</b>	<b>\$200,000</b>	

## CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2024-2025 FUNDING SUMMARY

FUNDING SOURCE		STREETS, SEWER & STORMWATER IMPROVEMENTS		PROJECT COST
<b>Sewer Fund</b>	#990 (c)	Sewer Master Plan	22,739	
	#523 (c)	Storm Drain Master Plan	550,000	
	#546 (n)	Annual Sewer Improvements FY 2024-2025	3,000,000	
	<b>Sewer Fund - Total</b>		<b><u>3,572,739</u></b>	<b>\$3,572,739</b>
<b>Measure W</b>	#999 (c)	Storm Drain Debris Screen FY 2021-2022	46,008	
	#516 (c)	Storm Drain Debris Screen FY 2022-2023	200,000	
	#524 (c)	Storm Drain Debris Screen FY 2023-2024	200,000	
	#549 (n)	Storm Drain Debris Screen FY 2024-2025	200,000	
<b>Measure W - Total</b>		<b><u>646,008</u></b>	<b>\$646,008</b>	
<b>Lighting District</b>	#506 (c)	Gardena Decorative Street Lighting	244,600	<b>\$244,600</b>
<b>STREETS, SEWER &amp; STORMWATER IMPROVEMENTS</b>			<b>SUBTOTAL</b>	<b>\$34,154,670</b>
FUNDING SOURCE		PARK/FACILITY IMPROVEMENTS		PROJECT COST
<b>Park Land in Lieu</b>	#820 (c)	Mas Fukai Park Improvements	5,031,345	
	#529 (c)	Park Electronic Signage	600,833	
<b>Park Land in Lieu - Total</b>		<b><u>5,632,178</u></b>	<b>\$5,632,178</b>	
<b>Measure A</b>	#967 (c)	Multi-Park Improvements/Facility Master Plan Study	750,000	
	#530 (c)	Rowley Park Basketball Court Rehabilitation	224,704	
	#535 (c)	Multi-Park Improvements	250,000	
<b>Measure A - Total</b>		<b><u>1,224,704</u></b>	<b>\$1,224,704</b>	
<b>Prop 68</b>	#530 (c)	Rowley Park Basketball Court Rehabilitation	210,000	
	#978 (c)	Gardena Community Aquatic & Senior Center	6,700,000	
<b>Prop 68 - Total</b>		<b><u>6,910,000</u></b>	<b>\$6,910,000</b>	
<b>Bond Proceeds / Measure G</b>	#978 (c)	Gardena Community Aquatic & Senior Center	11,299,375	<b>11,299,375</b>
<b>Federal Earmarks</b>	#978 (c)	Gardena Community Aquatic & Senior Center	1,400,000	<b>\$1,400,000</b>
<b>State Earmarks</b>	#820 (c)	Mas Fukai Park Improvements	2,000,000	
	#520 (c)	Rowley Park Gymnasium HVAC Upgrade	468,208	
	#560 (n)	Fiber Infrastructure Upgrade	3,550,000	
	#561 (n)	Rowley Park Gymnasium Renovation	2,531,792	
	#562 (n)	Bridging the Digital Divide	250,000	
<b>State Earmarks - Total</b>		<b><u>8,800,000</u></b>	<b>8,800,000</b>	

**CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2024-2025 FUNDING SUMMARY**

<b>FUNDING SOURCE</b>		<b>PARK/FACILITY IMPROVEMENTS</b>		
<b>CDBG</b>	#505 (c)	Rosecrans Community Center	643,491	<b>643,491</b>
<b>AQMD</b>	#538 (c)	Electrical Vehicle Charger	54,102	<b>54,102</b>
<b>Deferred Maintenance Fund</b>	#528 (c)	Civic Center Lighting Improvements	292,623	
	#530 (c)	Rowley Park Basketball Court Rehabilitation	500,000	
	#541 (c)	City Hall & PD Electrical Distribution System Upgrade	468,959	
	#551 (n)	City Message Board at 162nd & Western	150,000	
		<i>Deferred Maintenance Fund - Total</i>	<u><u>1,411,582</u></u>	<b>\$1,411,582</b>
		<b>PARK/FACILITY IMPROVEMENTS</b>	<b>SUBTOTAL</b>	<b>\$37,375,432</b>
<b>CIP- FISCAL YEAR 2024-2025</b>			<b>TOTAL</b>	<b>\$71,530,102</b>

**CAPITAL IMPROVEMENT PROJECTS – STREETS**  
**FISCAL YEAR 2025-2026**

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<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>		
988 ( n )	<b>NB Crenshaw Blvd Street Improvements (129<sup>th</sup> to Rosecrans) - \$1,500,000</b> Rehabilitate asphalt pavement, striping, and improve pedestrian safety as needed. The limits consist of County of Los Angeles jurisdiction between Channel Bridge and 135 <sup>th</sup> Street (Second year budget for the construction phase).	555 ( n )	<b>Annual Sewer Improvements FY 2024/2025 - \$2,000,000</b> Replace or rehab deficient and high maintenance sewer mains that have leaks, root intrusion, and settlement problems.
552 ( n )	<b>County Regional Traffic Signal Synchronization Program (TSSP) on Crenshaw Blvd - \$250,000</b> A multi-jurisdictional project through the County of Los Angeles, the TSSP Crenshaw Blvd corridor project spans from 120th Street to Rosecrans Ave. Gardena’s shared intersections include El Segundo Blvd, 135 <sup>th</sup> Street, and Rosecrans Ave.	556 ( n )	<b>Western Ave Street Improvements (RBB to Rosecrans) - \$1,550,000</b> Rehabilitate asphalt pavement, striping, and improve pedestrian safety as needed.
553 ( n )	<b>Annual Local Street Improvements FY 2025/2026 - \$1,898,000</b> Rehabilitate various local residential streets asphalt pavement, striping and pedestrian safety as needed.	557 ( n )	<b>157<sup>th</sup> St (Van Ness to Gramercy), 162<sup>nd</sup> St (Gramercy to Western), and 164<sup>th</sup> St (Normandie to New Hampshire) ern Ave (RBB to Rosecrans) Street Improvements - \$900,000</b> Rehabilitate asphalt pavement, striping, and improve pedestrian safety as needed.
554 ( n )	<b>Annual Pedestrian Safety Improvements FY 2025/2026 - \$460,000</b> Remove and replace damaged curbs, gutters, sidewalks, and access ramps at various locations.	558 ( n )	<b>Gardena Willows Wetland Stormwater Enhancement Project - \$500,000</b> Construct bioswale and infiltration BMPs that capture surface runoff from existing culverts and storm drains to increase the retention capacity of the wetland.

( c ) – Continuing project from previous years  
 ( n ) – New project adopted for fiscal year 2025-2026

**Overall Impact on Operating Budget**

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**CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2025-2026 FUNDING SUMMARY**

FUNDING SOURCE		STREETS, SEWER & STORMWATER IMPROVEMENTS		PROJECT COST
Sewer Fund	#555 (n)	Sewer Improvements FY2025-26	2,000,000	\$2,000,000
Measure W	#558 (n)	Gardena Willows Wetland Stormwater Enhancement	500,000	\$500,000
Gas Tax	#553 (n)	Local Street Improvements 2025-2026	250,000	\$250,000
SB 1	#553 (n)	Local Street Improvements 2025-2026	1,648,000	\$1,648,000
Prop C	#557 (n)	157th, 162nd & 164th Street Improvements	900,000	\$900,000
Measure R Local	#998 (c)	Crenshaw Blvd St. Improvements - Rosecrans to El Segundo	1,500,000	
	#552 (n)	County Regional TSSP on Crenshaw Blvd	250,000	
	#556 (n)	Western Ave Street Improvement	250,000	
			<b>Measure R Local - Total</b>	<b>\$2,000,000</b>
Measure M Local	#554 (n)	Pedestrian Safety Improvements FY 2025-2026	400,000	
	#556 (n)	Western Ave Street Improvement	1,300,000	
			<b>Measure M Local - Total</b>	<b>\$1,700,000</b>
SB 821 (TDA)	#554 (n)	Pedestrian Safety Improvements FY 2025-2026	60,000	\$60,000
			<b>STREETS, SEWER &amp; STORMWATER IMPROVEMENTS SUBTOTAL</b>	<b>\$9,058,000</b>
FUNDING SOURCE		PARK/FACILITY IMPROVEMENTS		PROJECT COST
Federal Earmarks	#505 (c)	Rosecrans Community Center	1,000,000	\$1,000,000
			<b>PARK/FACILITY IMPROVEMENTS SUBTOTAL</b>	<b>\$1,000,000</b>
			<b>CIP- FISCAL YEAR 2025-2026 TOTAL</b>	<b>\$10,058,000</b>



**CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2024-2034**

	FUNDING (\$1,000's)									
	Prop C	SB 821	Measure R*	Measure M*	Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
<b>FISCAL YEAR 2024-2025</b>										
Vermont Traffic Signal Improvement at			\$ 1,222 R	\$ 728 R						
Artesia Blvd. Street Improvements (Western to Vermont)	\$ 1,650		\$ 4,057 R							
RBB Street Improvements (Crenshaw to Vermont)				\$ 10,715 R						
Sewer Master Plan - Ongoing Assistance								\$ 23		
Vermont Ave Street Improvements (Rosecrans to 135th)	\$ 275		\$ 200 L	\$ 300 L						
Storm Drain Debris Screen FY 20/21									\$ 23	
Storm Drain Debris Screen FY 21/22									\$ 23	
Citywide Wayfinding/Entry Sign Program					\$ 125					
Gardena Decorative Street Lighting										\$ 245
Storm Drain Debris Screen FY 22/23									\$ 200	
Storm Drain Debris Screen FY 23/24									\$ 200	
Storm Drain Debris Screen FY 24/25									\$ 200	
Development of Intelligent Transportation System (ITS) Master Plan				\$ 49 L						
County Regional TSSP on Rosecrans				\$ 400 L						
County Regional TSSP on MBB					\$ 55					
County Regional TSSP on RBB				\$ 20 L						
County Regional TSSP on El Segundo Blvd	\$ 50									
Storm Drain Master Plan								\$ 550		
Local Street Improvements FY 23/24						\$ 3,168				
Local Street Improvements FY 24/25						\$ 1,700				
Pedestrian Safety FY 23/24				\$ 267 L						
Pedestrian Safety FY 24/25		\$ 61		\$ 400 L						
Western Ave RR Crossing Rehab				\$ 349 L						
Normandie Ave RR Crossing Rehab					\$ 344					
Pavement Management System Update					\$ 35					
NB Crenshaw Blvd Improvements (129th to Rosecrans), Design Phase	\$ 400									

\* L - Local Share R - Regional/Highway funds

**CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2024-2034**

	FUNDING (\$1,000's)									
	Prop C	SB 821	Measure R*	Measure M*	Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
Annual Sewer Improvements FY 24/25								\$ 3,000		
Normandie (Artesia to 177th), Cassidey (Normandie to Vermont) and Vermont (177th to 182nd) Street Improvements	\$ 1,400									
132nd St (Wilton to Western), 135th St (Western to Budlong), Marine Ave (Western to Vermont), 145th St				\$ 1,500 L						
Various Equipment Purchases for PW Street Maintenance					\$ 600			\$ 120		
<b>TOTAL Fiscal Year 2024 - 2025</b>	<b>\$ 3,775</b>	<b>\$ 61</b>	<b>\$ 5,479</b>	<b>\$ 14,728</b>	<b>\$ 1,159</b>	<b>\$ 4,868</b>	<b>\$ -</b>	<b>\$ 3,693</b>	<b>\$ 646</b>	<b>\$ 245</b>
<b>FISCAL YEAR 2025-2026</b>										
NB Crenshaw Blvd Improvements (129th to Rosecrans, Construction Phase)			\$ 1,500 L							
County Regional TSSP on Crenshaw Blvd			\$ 250 L							
Annual Local Street Improvements FY 25/26					\$ 250	\$ 1,648				
Annual Ped Safety Improvements FY 25/26		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 2,000		
Western Ave Street Improvements (RBB to Rosecrans)			\$ 250 L	\$ 1,300 L						
157th St (Van Ness to Gramercy), 162nd St (Gramercy to Western) and 164th St	\$ 900									
Gardena Willows Wetland Stormwater Enhancement (PS&E Phase)									\$ 500	
<b>TOTAL Fiscal Year 2025 - 2026</b>	<b>\$ 900</b>	<b>\$ 60</b>	<b>\$ 2,000</b>	<b>\$ 1,700</b>	<b>\$ 250</b>	<b>\$ 1,648</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 500</b>	<b>\$ -</b>

\* L - Local Share R - Regional/Highway funds





**CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2024-2034**

	FUNDING (\$1,000's)									
	Prop C	SB 821	Measure R*	Measure M*	Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
<b>FISCAL YEAR 2030 - 2031</b>										
Artrial and Collector Street Improvements	\$ 1,300		\$ 1,000 L	\$ 1,100 L						
Loal Street Improvements FY 30/31 at Various Locations					\$ 600	\$ 1,650				
Annaul Ped Safety Improvements FY		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 600		
Annual Storm Drain Rehabilitation								\$ 600		
Pavement Management System Update				\$ 50 L						
<b>TOTAL Fiscal Year 2030 - 2031</b>	<b>\$ 1,300</b>	<b>\$ 60</b>	<b>\$ 1,000</b>	<b>\$ 1,550</b>	<b>\$ 600</b>	<b>\$ 1,650</b>	<b>\$ -</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FISCAL YEAR 2031 - 2032</b>										
Artrial and Collector Street Improvements	\$ 1,300		\$ 1,000 L	\$ 1,100 L						
Loal Street Improvements FY 31/32 at Various Locations					\$ 600	\$ 1,650				
Annaul Ped Safety Improvements FY		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 600		
Annual Storm Drain Rehabilitation								\$ 600		
<b>TOTAL Fiscal Year 2031 - 2032</b>	<b>\$ 1,300</b>	<b>\$ 60</b>	<b>\$ 1,000</b>	<b>\$ 1,500</b>	<b>\$ 600</b>	<b>\$ 1,650</b>	<b>\$ -</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ -</b>

\* L - Local Share R - Regional/Highway funds

**CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2024-2034**

	FUNDING (\$1,000's)									
	Prop C	SB 821	Measure R*	Measure M*	Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
<b>FISCAL YEAR 2032 - 2033</b>										
Artrial and Collector Street Improvements	\$ 1,300		\$ 1,000 L	\$ 1,100 L						
Loal Street Improvements FY 32/33 at Various Locations					\$ 600	\$ 1,650				
Annaul Ped Safety Improvements FY		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 600		
Annual Storm Drain Rehabilitation								\$ 600		
<b>TOTAL Fiscal Year 2032 - 2033</b>	<b>\$ 1,300</b>	<b>\$ 60</b>	<b>\$ 1,000</b>	<b>\$ 1,500</b>	<b>\$ 600</b>	<b>\$ 1,650</b>	<b>\$ -</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FISCAL YEAR 2033 - 2034</b>										
Artrial and Collector Street Improvements	\$ 1,300		\$ 1,000 L	\$ 1,100 L						
Loal Street Improvements FY 33/34 at Various Locations					\$ 600	\$ 1,650				
Annaul Ped Safety Improvements FY		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 600		
Annual Storm Drain Rehabilitation								\$ 600		
Pavement Management System Update				\$ 50 L						
<b>TOTAL Fiscal Year 2033 - 2034</b>	<b>\$ 1,300</b>	<b>\$ 60</b>	<b>\$ 1,000</b>	<b>\$ 1,550</b>	<b>\$ 600</b>	<b>\$ 1,650</b>	<b>\$ -</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ -</b>

\* L - Local Share R - Regional/Highway funds



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**DEBT SERVICE**

**ADOPTED BUDGET**

**FY 2024/2025 & 2025/2026**





**CITY OF GARDENA**  
**FISCAL YEAR 2025-2026**  
**DEBT SERVICE REQUIREMENTS**

Series	ORIGINAL ISSUE			BEGINNING BALANCE July 1, 2025			RETIRED FY 2025-26			ENDING BALANCE June 30, 2026		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
<b>Certificates of Participation (COPs):</b>												
2006 A <sup>1</sup>	21,010,000	27,690,971	48,700,971	4,570,000	776,765	5,346,765	750,000	267,641	1,017,641	3,820,000	509,124	4,329,124
2007 A	2,800,000	1,929,165	4,729,165	940,000	174,957	1,114,957	135,000	47,825	182,825	805,000	127,132	932,132
<b>Lease Revenue Bonds:</b>												
2014 <sup>1</sup>	9,110,000	8,035,249	17,145,249	8,610,000	3,413,979	12,023,979	75,000	429,709	504,709	8,535,000	2,984,270	11,519,270
2021	13,155,000	5,319,216	18,474,216	11,485,000	3,561,250	15,046,250	510,000	428,250	938,250	10,975,000	3,133,000	14,108,000
<b>Taxable Pension Obligation Bonds:</b>												
2020 <sup>3</sup>	101,490,000	36,502,806	137,992,806	85,610,000	23,822,325	109,432,325	5,075,001	2,746,266	7,821,267	80,534,999	21,076,059	101,611,058
	<b>\$154,065,000</b>	<b>\$79,477,407</b>	<b>\$233,542,407</b>	<b>\$111,215,000</b>	<b>\$31,749,276</b>	<b>\$142,964,276</b>	<b>\$6,545,001</b>	<b>\$3,919,691</b>	<b>\$10,464,692</b>	<b>\$104,669,999</b>	<b>\$27,829,585</b>	<b>\$132,499,584</b>

Professional services and Admin. Fees: \$ 12,750

**TOTAL: \$ 10,477,442**

**REVENUE SOURCES:**

Transfer-in from General Fund	\$ 8,514,381
Transfer-in from GTrans Fund	\$ 1,641,685
Transfer-in from Sewer Fund	\$ 76,649
Transfer-in from Grant Funds	\$ 244,727
	<b>\$ 10,477,442</b>

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

<sup>2</sup> 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: **\$5,275,000.00 \***  
*(June 30, 2024)*

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

<b>DEBT SERVICE REQUIREMENTS</b>			
	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
<b><u>REVENUE SOURCES</u></b>			
Transfer-in from General Fund	1,021,806	1,020,391	1,020,946
<b>TOTAL:</b>	<b>\$ 1,021,806</b>	<b>\$ 1,020,391</b>	<b>\$ 1,020,946</b>
<b><u>EXPENDITURES</u></b>			
Interest Expense	314,056	267,641	218,196
Principal payment	705,000	750,000	800,000
Administration and trustee fees	2,750	2,750	2,750
<b>TOTAL:</b>	<b>\$ 1,021,806</b>	<b>\$ 1,020,391</b>	<b>\$ 1,020,946</b>

**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: **\$1,070,000.00**  
*(June 30, 2024)*

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**

	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
<b><u>REVENUE SOURCES</u></b>			
Transfer-in from General Fund	186,325	184,825	188,075
<b>TOTAL:</b>	<b>\$ 186,325</b>	<b>\$ 184,825</b>	<b>\$ 188,075</b>
<b><u>EXPENDITURES</u></b>			
Interest Expense	54,325	47,825	41,075
Principal payment	130,000	135,000	145,000
Trustee admin. services	2,000	2,000	2,000
<b>TOTAL:</b>	<b>\$ 186,325</b>	<b>\$ 184,825</b>	<b>\$ 188,075</b>

**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: **\$8,680,000.00**  
*(June 30, 2024)*

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.

The bond interest rates vary from 3.950% to 5.000%.

PAYMENT DATES: May 1 and November 1

PAYMENT AGENT: US Bank

**DEBT SERVICE REQUIREMENTS**

	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
<b><u>REVENUE SOURCES</u></b>			
Transfer-in from General Fund	505,784	507,459	503,898
<b>TOTAL:</b>	<b>\$ 505,784</b>	<b>\$ 507,459</b>	<b>\$ 503,898</b>
<b><u>EXPENDITURES</u></b>			
Interest Expense	433,034	429,709	426,148
Principal payment	70,000	75,000	75,000
Administration and trustee fees	2,750	2,750	2,750
<b>TOTAL:</b>	<b>\$ 505,784</b>	<b>\$ 507,459</b>	<b>\$ 503,898</b>

**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: **\$90,410,000.00** (\$70,547,861 General and \$19,862,139 Enterprise)  
*(June 30, 2024)*

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**

	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
<b><u>REVENUE SOURCES</u></b>			
Transfer-in from General Fund	5,563,743	5,716,951	5,707,674
Transfer-in from GTrans Fund	1,601,110	1,641,685	1,640,667
Transfer-in from Sewer Fund	80,754	76,649	76,601
Transfer-in from Grant Funds	242,304	244,727	247,174
<b>TOTAL:</b>	<b>\$ 7,487,911</b>	<b>\$ 7,680,012</b>	<b>\$ 7,672,117</b>
<b><u>EXPENDITURES</u></b>			
Interest Expense	2,827,962	2,746,266	2,641,416
Principal payment	4,800,000	5,075,001	5,175,001
Administration and trustee fees	2,750	2,750	2,750
<b>TOTAL:</b>	<b>\$ 7,630,712</b>	<b>\$ 7,824,017</b>	<b>\$ 7,819,167</b>

**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: **\$11,975,000.00**  
*(June 30, 2024)*

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.

The bond interest rates vary from 3.000% to 5.000%.

PAYMENT DATES: May 1 and November 1  
 PAYMENT AGENT: US Bank

**DEBT SERVICE REQUIREMENTS**

	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
<b><u>REVENUE SOURCES</u></b>			
Transfer-in from General Fund	945,250	940,750	945,250
<b>TOTAL:</b>	<b>\$ 945,250</b>	<b>\$ 940,750</b>	<b>\$ 945,250</b>
<b><u>EXPENDITURES</u></b>			
Interest Expense	452,750	428,250	402,750
Principal payment	490,000	510,000	540,000
Administration and trustee fees	2,500	2,500	2,500
<b>TOTAL:</b>	<b>\$ 945,250</b>	<b>\$ 940,750</b>	<b>\$ 945,250</b>



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# **INTERNAL SERVICE FUNDS ADOPTED BUDGET FY 2024/2025 & 2025/2026**

## 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 – LWP Claims Solutions

Health Benefits Plan – Pinnacle Claims Management

- **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.



## INTERNAL SERVICE FUNDS

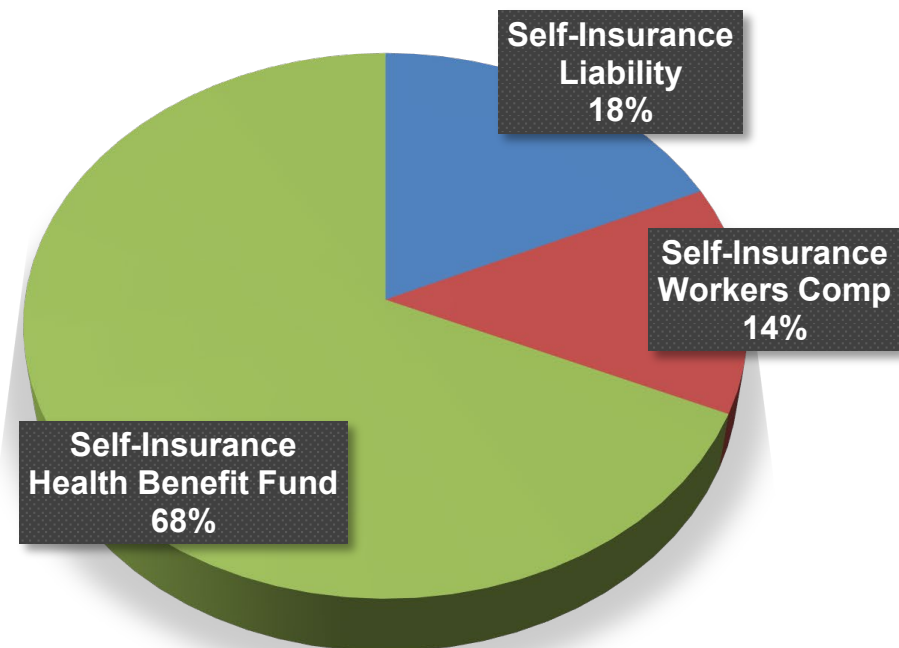
**PUBLIC SERVICE GOAL:** *To continually build and maintain adequate reserves through annual budget contributions to protect the City's investment in the cost of insurance and other ongoing administrative obligations.*

- **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 \$1,531 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 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Self-Insurance Liability	3,336,652	3,094,625	2,936,554	3,397,356
Self-Insurance Workers Comp	3,904,195	2,329,683	2,417,205	2,531,471
Self-Insurance Health Benefit Fund	10,070,835	11,074,225	11,984,049	12,793,960
<b>Total Internal Service Funds</b>	<b>17,311,682</b>	<b>16,498,533</b>	<b>17,337,808</b>	<b>18,722,787</b>





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# 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

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

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