



CITY OF GARDENA

Proposed Amended Budget Fiscal Year 2025-2026



**CITY OF GARDENA
PROPOSED AMENDED BUDGET FISCAL YEAR 2025/2026
TABLE OF CONTENTS**

SECTION 1 BUDGET MESSAGE AND GENERAL INFORMATION

City Manager's Budget Message	i
City Organization Chart	2
City Officials	3
City Directory	4
Budget Goal	5
Budget Process	6
Budget Calendar.....	9
Budget Document Guide	10
Fund Structure	11
Fund Descriptions.....	12
Accounting Principles and Policies	15
Community Profile	19
City Map	20
City Facilities and Properties.....	21
City History Timeline.....	24
City Appointed Commissions, Corporations, etc.	25

SECTION 2 PROPOSED AMENDED BUDGET SUMMARIES FISCAL YEAR 2025/2026

General Fund Revenue and Expenditures FY25/26	29
General Fund Historical Revenue and Expenditure Summary	30
General Fund – Fund Balances	31
General Fund Top Five Revenue Sources	32
General Fund Revenues by Account.....	33
General Fund Long-Range Forecast.....	35
Summary of Fund Activity FY25/26	36
Summary of Revenues and Expenditures FY25/26	39

**CITY OF GARDENA
PROPOSED AMENDED BUDGET FISCAL YEAR 2025/2026
TABLE OF CONTENTS**

SECTION 3 DEPARTMENT PROPOSED AMENDED BUDGET FISCAL YEAR 2025/2026

Operational Organization Chart	41
Citywide Staffing Plan.....	42
Elected & City Manager's Offices	43
Administrative Services	47
Community Development.....	53
GTrans	58
Police	64
Public Works	69
Recreation & Human Services.....	75
Non-Departmental	81

SECTION 4 CAPITAL IMPROVEMENT PROJECTS, DEBT SERVICE, INTERNAL SERVICE

Capital Improvement Projects (CIP)	85
Debt Service Funds	102
Internal Service Funds.....	109

SECTION 5 APPENDIX

Glossary of Terms	114
Abbreviations and Acronyms	119



**CITY MANAGER'S
BUDGET MESSAGE
PROPOSED AMENDED BUDGET
FY 2025/2026**

TASHA CERDA, *Mayor*
RODNEY G. TANAKA, *Mayor Pro Tem*
MARK E. HENDERSON, *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

PROPOSED AMENDED BUDGET – FISCAL YEAR 2025/2026

HONORABLE MAYOR AND CITY COUNCIL:

Presented for the City Council consideration is the proposed amended budget for Fiscal Year 2025/2026. This is the second fiscal year of the originally adopted biennial budget. I am proud to present a budget that continues our organization's longstanding tradition of excellence, innovation, and strategic planning. This proposed budget is balanced, forward-looking and a clear reaffirmation of our City's values and priorities.

For the proposed amended budget, we are set to allocate \$68.1 million for the Capital Improvement Program (CIP), of which \$40.9 million budgeted for various streets, sewer and stormwater infrastructure improvements. This proposed amended budget reflects our commitment to growth, community enhancement, and fiscal responsibility.

Future City Facilities: The Community Aquatics and Senior Center is scheduled to be completed in 2025. This facility is not just a structure; this is a beacon of progress, designed to serve our community's evolving needs.

Public Safety & Community Programs: Central to our budget are the public safety and 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.

The proposed amended budget for Fiscal Year 2025/2026 has the largest proposed all funds expenditure budget in the City's history of \$320.4 million, which includes \$87.3 million budgeted General Fund, \$45.2 million budgeted for the City's GTrans Enterprise Fund, \$78.5 million budget for the City's Special Revenue funds, \$19.1 million in Internal Service Funds, \$15.2 million in Debt Service Funds, \$6.9 million in Sewer Fund, and \$68.1 million in Capital Improvement Program budget.

As mentioned above, this proposed amended Capital Improvement Program (CIP) budget ensures that the City will maintain one of the best streets Pavement Condition Index (PCI) in California. In addition, the City continues to make significant capital investments with \$27.1 million budgeted for parks and facility projects, including \$8 million to complete the Gardena Community Aquatics & Senior Center project.

FISCAL YEAR 2025/2026 PROPOSED AMENDED BUDGET:

Staff developed this proposed amended budget for Fiscal Year 2025/2026 starting in February this year. This is the second year of the original biennial adopted budget in June 2024. 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 remain committed to long-term fiscal sustainability by carefully preserving our organizational strength and proactively identifying opportunities to diversify and expand our revenue sources. As our community continues to grow and thrive, it is essential that we strategically allocate resources to support its development. Prioritizing both immediate needs and long-term investment will be key to our success. I am confident that this approach will enable us to navigate challenges effectively and improve the City's long-term financial position.

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 proposed budget, the General Fund will be structurally balanced with a surplus of \$73,046. 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 have not yet been spent. Special Revenue Funds are structurally balanced including carry-over funds from the prior fiscal years.

The proposed amended budget shows a surplus with a General Fund revenue budgeted for Fiscal Year 2025/2026 at \$87,404,784, and expenditures at \$87,331,738, for a net surplus of \$73,046, on June 30, 2026. Fiscal Year 2025/2026 total revenues for all funds, including transfers, are \$280,645,239, with expenditures, including transfer out, at \$320,392,957. The difference represents the use of fund balance in Special Revenue Funds.

FISCAL YEAR 2025/2026 GENERAL FUND PROPOSED AMENDED BUDGET:

For the proposed amended General Fund revenue budget, sales tax revenue is projected to fall \$1.25 million compared to the originally adopted budget. This decline is primarily attributed to the prevailing economic conditions combined with tariffs, which have led to reduced consumer spending. The table below presents the adjustments made to the originally adopted budget.

GENERAL FUND PROPOSED AMENDED BUDGET FISCAL YEAR 2025/2026

Revenue Sources	Originally Adopted Fiscal Year 2025-2026	Proposed Amended Fiscal Year 2025-2026	Change in \$
Sales and Use Tax	\$ 29,229,496	\$ 27,973,537	\$ (1,255,959.00)
Property Tax	11,026,232	11,176,231	149,999
Vehicle License Fees	9,352,922	9,352,922	-
Card Club Gross Revenue Fees	9,166,202	9,166,202	-
Utility Users Tax	6,897,442	7,167,001	269,559
Business License Tax	3,213,000	3,013,000	(200,000)
Franchise and Other Taxes	5,386,539	5,637,716	251,177
License and Permits	2,127,013	2,127,013	-
Fines and Forfeitures	901,250	861,128	(40,122)
Investment Income	730,000	880,000	150,000
Intergovernmental	558,775	558,775	-
Current Service Charge	2,940,906	2,940,907	-
Other Revenue	512,036	512,036	-
Transfer In	3,889,000	2,953,259	(935,741)
Charges to Other Funds	3,078,336	3,085,057	6,721
TOTAL REVENUES	\$ 89,009,149	\$ 87,404,784	\$ (1,604,366)
Department Expenditures	Adopted Fiscal Year 2025-2026	Proposed Amended Fiscal Year 2025-2026	Change in \$
Police	\$ 38,323,176	\$ 38,433,565	\$ 110,389
Public Works	7,692,514	7,557,665	(134,849)
Recreation & Human Services	6,985,433	6,740,163	(245,270)
Community Development	3,564,934	3,615,115	50,181
Administrative Services	3,485,722	3,445,815	(39,907)
Elected and City Manager Offices	2,895,320	2,895,660	-
Non-Departmental including Fire and RCC	16,465,547	16,536,348	70,801
Transfers Out	9,476,933	8,107,407	(1,369,526)
TOTAL EXPENDITURES	\$ 88,889,579	\$ 87,331,738	\$ (1,557,841)
REVENUES OVER EXPENDITURES	\$ 119,570	\$ 73,046	\$ (46,524)

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:

- Proposed Amended CIP Budget for FY 2025/2026 is \$68.1 million
 - \$8 million for the Gardena Community Aquatics & Senior Center project
 - \$8.8 million for Mas Fukai Park Improvement project
 - \$10.3 million in community facility improvements and upgrades
 - \$34.8 million in street & pedestrian improvement projects to maintain the best streets in California
 - \$6.1 million in storm drain & sewer improvement projects
- Proposed Amended General Fund Budget FY 2025/2026 is \$87.3 million with a surplus of \$73,046
 - Included \$1.1 million for the Aquatic & Senior Center operation and expanded senior programs
- The City continues in its efforts of transparency. See QR codes below to access the Financial Transparency Dashboard and the proposed budget document.

ACCESS THE ADOPTED BUDGET HERE:



ACCESS THE FINANCIAL DASHBOARD HERE:



IN CONCLUSION:

The Fiscal Year 2025/2026 proposed amended 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 amended 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, 2024

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

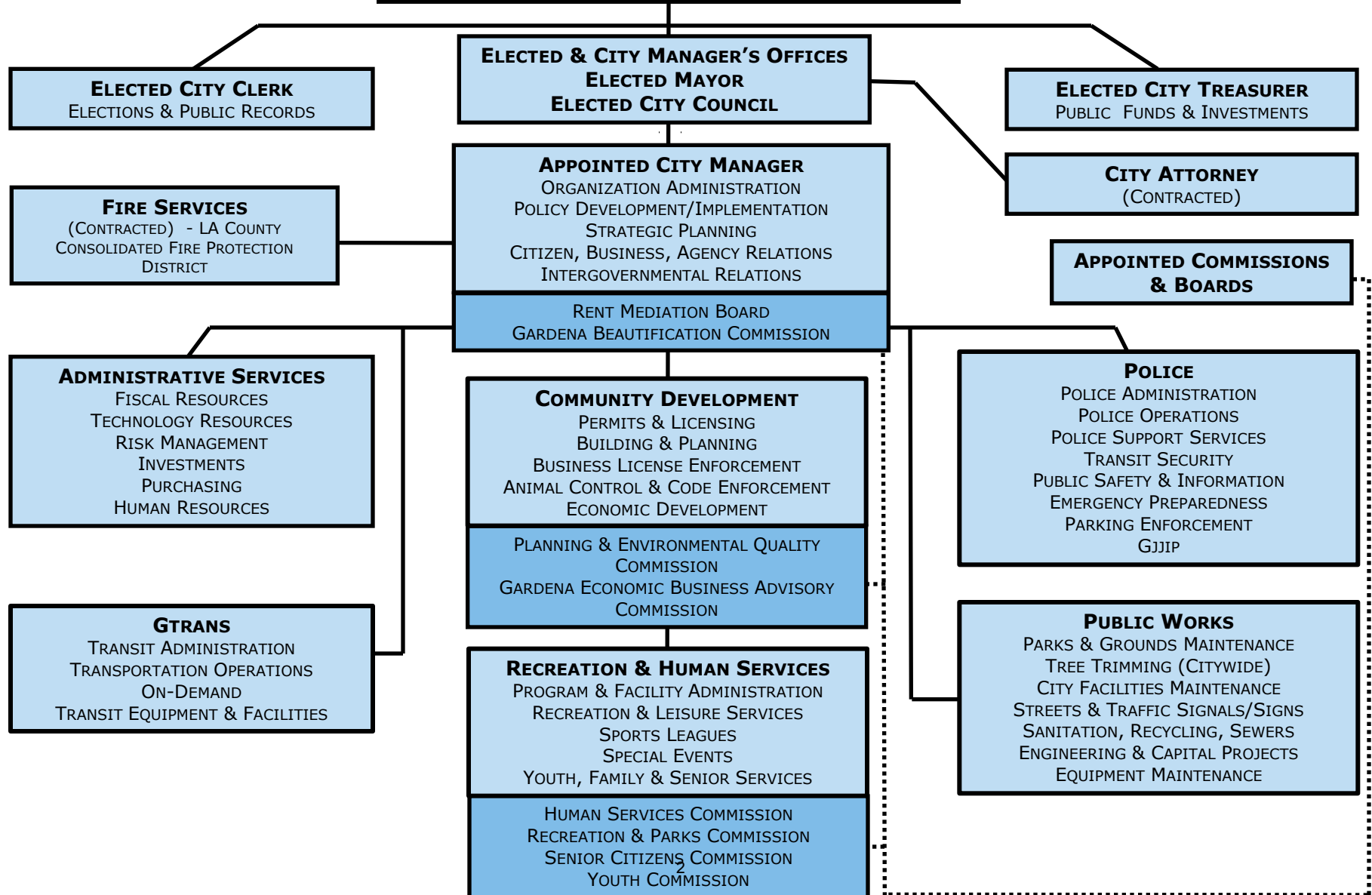
- Safe Community Environment
- Sustainable Economic Development
- Attractive & Livable Neighborhoods



GENERAL INFORMATION

CITY OF GARDENA ORGANIZATION CHART

CITIZENS OF GARDENA



CITY OFFICIALS

MAYOR AND CITY COUNCIL

Tasha Cerda, Mayor

Occupation: Insurance Agent
Elected: City Clerk – March 2009
Appointed: Councilmember – September 2009
To fill unexpired term due to resignation of Councilmember
Elected: Councilmember – March 2011
Elected: Councilmember – March 2013
Elected: Mayor – March 2017
Elected: Mayor – June 2022
Current Term Expires: June 2026

Rodney G. Tanaka, Mayor Pro Tem

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

Mark E. Henderson, Councilmember

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

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 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 Assistant City Attorney in February 2009

Rosemary Koo, Assistant City Attorney

Appointed as Contract Assistant City Attorney in March 2025

EXECUTIVE STAFF – (All Appointed)

Michael Saffell, Chief of Police

Ernie Crespo, Deputy City Manager/Director of Transportation

Ray Beeman, Director of Administrative Services

Greg Tsujiuchi, Director of Community Development

Allan Rigg, Director of Public Works

Stephany Santin, Director of Recreation & Human Services

Brian Kane, Los Angeles County Assistant Fire Chief

DIRECTORY

City of Gardena
1700 West 162nd Street
Gardena, CA 90247-3778

Telephone: (310) 217-9500 Fax: (310) 217-6119 Website: www.cityofgardena.org

ELECTED & CITY MANAGER'S OFFICES

Mayor

Tasha Cerda (310) 217-9507

Mayor Pro Tem

Rodney G. Tanaka (310) 217-9507

Councilmembers

Mark E. Henderson (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

Assistant City Attorney

Lisa Kranitz

Rosemary Koo

ADMINISTRATIVE SERVICES

Director

Ray Beeman (310) 217-9502

COMMUNITY DEVELOPMENT

Director

Greg Tsujiuchi (310) 217-9526

GTRANS

Deputy City Manager/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 162nd Street

Gardena Station 135th Street

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

BUDGET GOAL

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

BUDGET TEAM

CITY MANAGER – CLINT D. OSORIO

DIRECTOR OF ADMINISTRATIVE SERVICES DIRECTOR – RAY BEEMAN

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

BUDGET COORDINATORS

Capital Improvement Projects – Allan Rigg, Kevin Kwak

Community Development – Greg Tsujiuchi, Jackie Choi, Georgina Placido

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

Alcaraz, Anahi Corte

GTrans - Ernie Crespo, Dana Pynn, Jennifer Abro, Charles Santos

Police – Todd Fox, Matthew Hassoldt, Mayra Maciel

Public Works – Allan Rigg, Kevin Kwak, Kevin Thomas, Kim Nolan, Hong Lee

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

BUDGET PROCESS

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

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

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

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

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

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

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

BUDGET ROLES AND RESPONSIBILITIES

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

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

BUDGET PROCESS

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

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

City Manager is responsible for:

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

Director of Administrative Services is responsible for:

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

OVERVIEW OF CITY BUDGET PROCESS

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

Each department head is required to select a responsible individual in the department to be the Budget Coordinator. Following the budget kickoff by

the City Manager and Director 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

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 establishment of the “Technology” fund in 2002 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 Manager’s 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. However, additional appropriation must have the approval of the City Council.

BUDGET CALENDAR - FISCAL YEAR 2025-2026 PROPOSED AMENDED BUDGET

February 7, 2025	Distribution of the budget packets to all departments
March 7, 2025	Department supplemental requests due to Finance for review. New grants or revenue sources due to Finance.
Week of March 17, 2025	During this period, Finance staff will review the supplemental requests with each department, developing a plan of action for the FY 2025/26 performance goals and narratives. Update the CIP projects and develop the CIP budgets.
March 24, 2025	Finance updating personnel worksheets and revenue estimates
Week of April 14, 2025	City Manager meets with Department Directors to discuss supplemental budget requests
Week of April 28, 2025	Finance Review/Update Internal Service Funds and develop/update CIP budget
May 27, 2025	Proposed Amended Budget FY 2025/26 presented to City Council and the public for review
May 23, 2025 - June 24, 2025	Public Review period for FY 2025/26 Proposed Amended Budget
June 18, 2025	Community Budget Forum
June 24, 2025	Budget Public Hearing and Adoption of Amended Budget FY 2025/26 and Gann Resolution for FY 2025/26

BUDGET DOCUMENT GUIDE

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

The budget is designed to give the City Council a clear roadmap of the City’s expenditure needs and available resources so that the Council can make sound budgetary decisions. It is through the appropriation of funds that the Council sets the program and project priorities for the ensuing fiscal year. This one-year budget is presented to the City Council for consideration. This proposed amended budget will cover fiscal year 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:

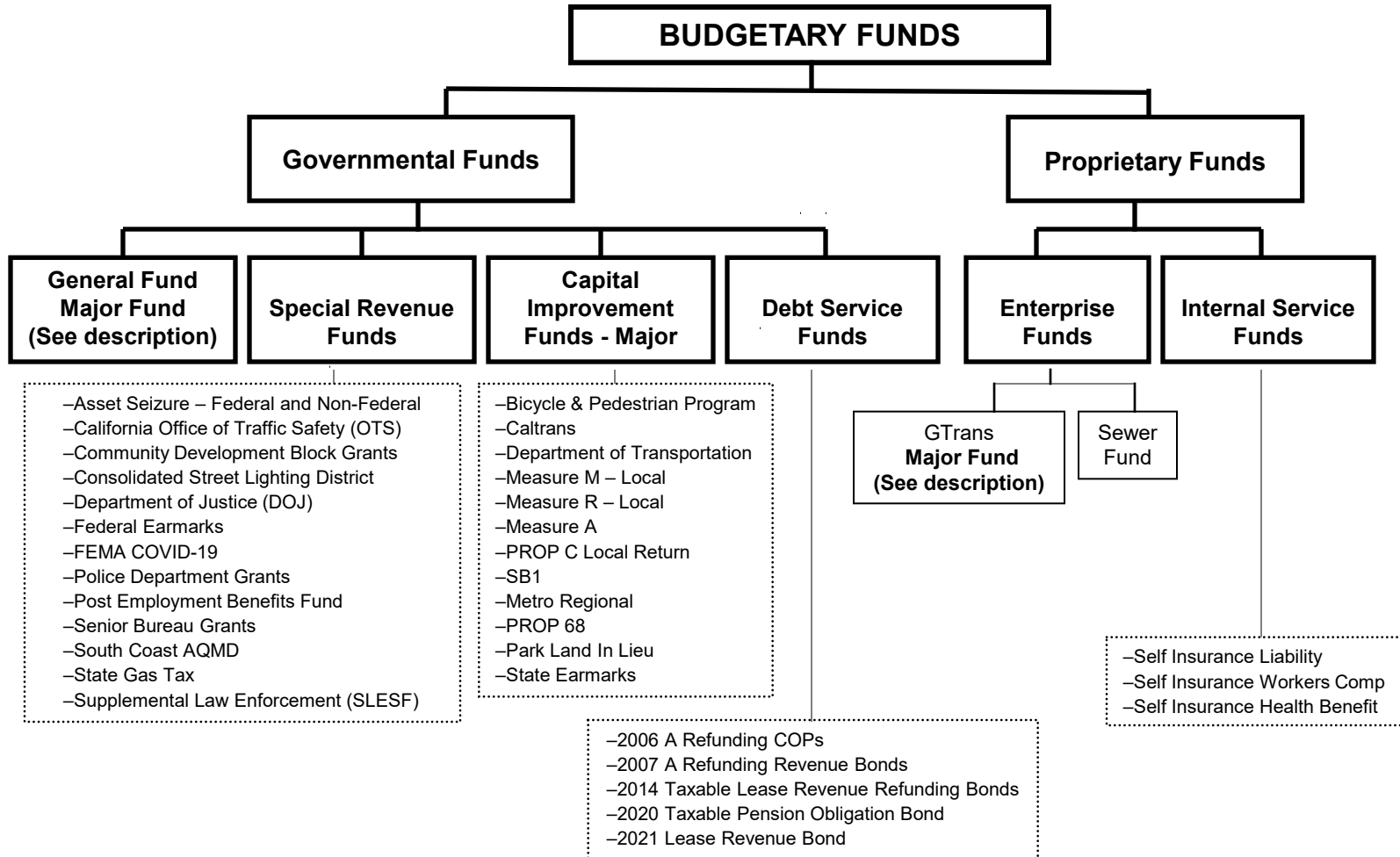
- Budget Message
- Introduction
- Budget Summaries
- Operating Budget – General Fund with corresponding Special Revenue Funds
- Operating Budget – Enterprise Funds
- Debt Service Funds
- Internal Service Funds
- Capital Improvement Program
- Appendix

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

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

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

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

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 Fund
Debt Service Funds

Proprietary Funds

Enterprise Funds
Internal Service Funds

BASIS OF ACCOUNTING AND BUDGETING

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

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

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

FINANCIAL POLICIES

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

FINANCE COMMITTEE

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

AUDITING AND FINANCIAL REPORTING

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

REVENUE POLICY

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

ACCOUNTING PRINCIPLES AND POLICIES

- The City will follow an aggressive policy of collecting revenues as established in 2002 using the City's 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

- 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

- 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 – 2025

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

Date of Incorporation	September 11, 1930
General Law City	1955
Form of Government	Council-Manager Form
County	Los Angeles, Second Supervisorial District
State Representatives	62 nd & 66 th Assembly Districts 35 th Senatorial District
U. S. Representative	43 rd U.S. Congressional District
Area	5.9 Square Miles
Population	60,263
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 (approximately 39 acres) including 2 with skate parks, 2 community centers, 1 municipal pool, 1 parkette, and 2 gymnasiums.
GTrans	52 buses and 5 Bolt On-Demand vehicles





CITY of GARDENA



Not To Scale

LEGEND:



① City Hall Administration Offices and Campus

② Police Headquarters

③ Fire Department Headquarters

④ Fire Station 2

⑤ Public Works Building and Maintenance Yard

⑥ Kiyoto "Ken" Nakaoka Community Center

⑦ Human Services and James Rush Gymnasium

⑧ National Guard

⑨ Gardena Transit Administration, Operations, & Maintenance Facility

⑩ Gardena Community Aquatics & Senior Center

⑪ Rosecrans Ave. Community Center



Ⓐ Sister-City Parkette

Ⓑ Vincent Bell Memorial Park

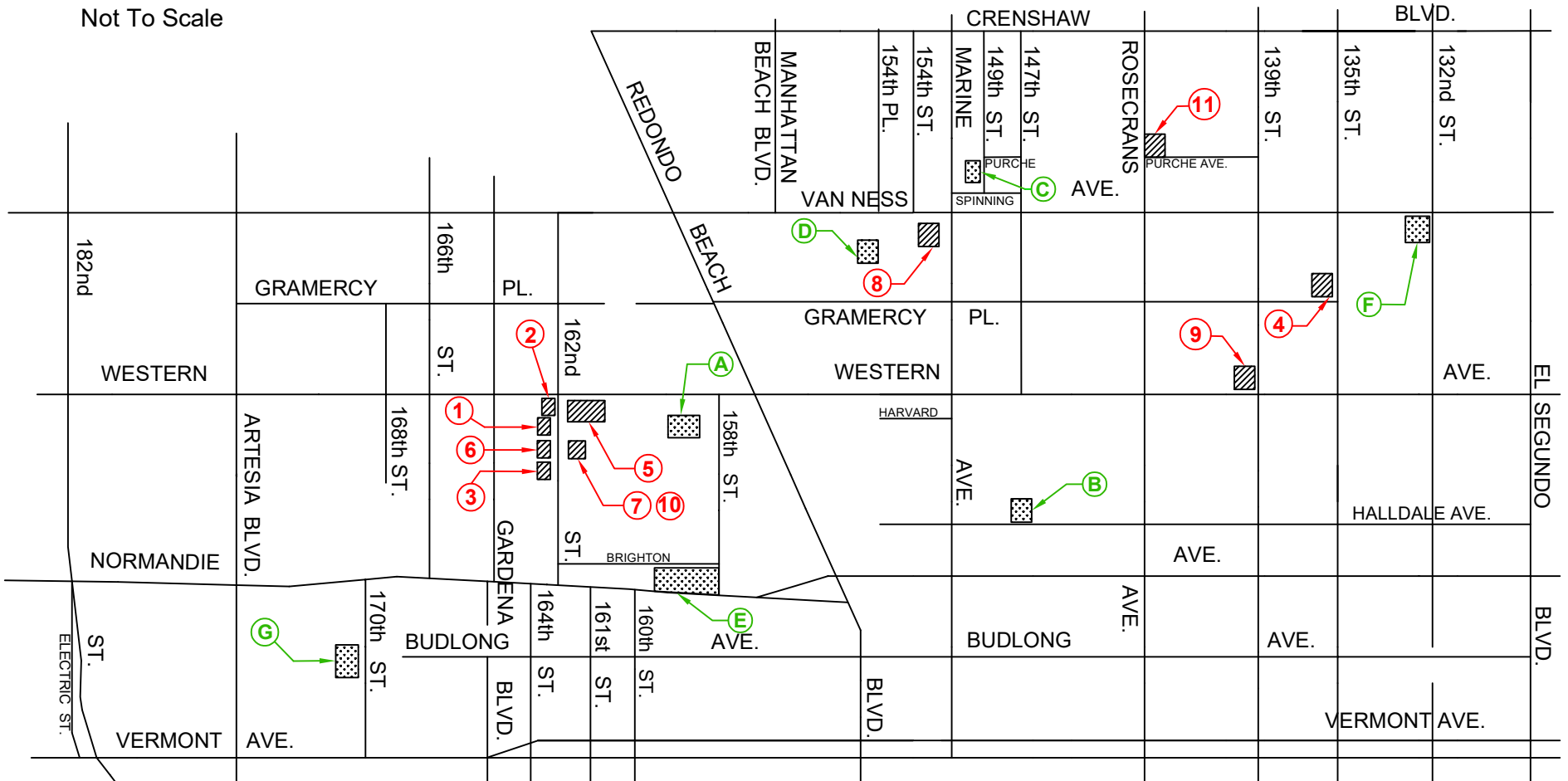
Ⓒ Edward L. Thornburg Park

Ⓓ George H. Freeman Memorial Park

Ⓔ Mas Fukai Park

Ⓕ Paul A. Rowley Memorial Park

Ⓖ Arthur Lee Johnson Memorial Park



CITY FACILITIES AND PROPERTIES

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

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

② Police Headquarters 1718 West 162nd Street

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

③ Fire Station #158 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 #159 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 Human Services Building and James Rush Gymnasium 1651 West 162nd Street

The gymnasium has approximately 42,650 square feet of site area and approximately 20,700 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 located in this

CITY FACILITIES AND PROPERTIES

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 gymnasium was rededicated as the **James Rush Memorial Gymnasium** in honor of the former Councilmember and Mayor of Gardena (1942 – 1956) on June 30, 1979.

8 The Army National Guard 2100 West 154th Street

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

9 GTrans Administration, Operations, and Maintenance Facility 13999 South Western Avenue

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

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

10 Gardena Community Aquatic & Senior Center 1651 West 162nd Street

The proposed Senior Center, spanning approximately 12,000 square feet on two levels. The Senior Center will feature a reception/lobby, restroom, conference room, office, breakroom, storage room, and kitchen/pantry.

Additionally, shared use program rooms, a study lounge, and balcony will be available. The building will be equipped with fiber optic communication capability, an audiovisual system, security key cards, and photovoltaic system.

The new Aquatic Center will encompass 7,020 square feet and will include a 25-yard, 8-lane, ¾-meter diving stand, and pool exercise/leisure area. The Aquatic Center will feature a main entrance, outdoor showers, bleacher seating, seat walls, shade structures, a pool equipment/mechanical room, and pool storage. The outdoor courtyard will accommodate exercise stations, ADA accessible drinking fountain, picnic tables, site lighting and furnishings, tree and shrub planting, irrigation, hardscape paving, walls, barbecue grill and lawn area, and ADA parking stalls, utility service lines and all other incidental elements.

11 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 - 160th Street/Harvard Boulevard

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

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

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

CITY FACILITIES AND PROPERTIES

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

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

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

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

(E) Mas Fukai Park - 15800 South Brighton Avenue

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

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






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

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

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

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

CITY OF GARDENA HISTORIC TIMELINE

<p>1930 Incorporation of City of Gardena on September 11, 1930 with a population of approximately 3,000. Annexation of Western City on November 12, 1930.</p>	<p>2001 Eldorado Parking COP liquidated through agreement with Hustler for a net principal gain of \$980,000.</p>	<p>2013 February Standard & Poor's raised the City's credit rating to A.</p>
<p>1936 First legal card club license in the State of California to Gardena.</p>	<p>2002 Eliminated the General Fund deficit a year ahead of schedule with a positive \$1,048,182 balance on June 30, 2002.</p>	<p>Sold parking structure located at 1041 Redondo Beach Blvd. Entered into sales agreement for 1.72 acres at 15350 Van Ness Avenue. September 2014, Standard & Poor's raised the City's credit rating to A+</p>
<p>1940 City bus service began on January 15, 1940.</p>	<p>Voters approved an increase in the Transient Occupancy Tax from 7% to 11% in November.</p>	<p>2014 Closed escrow on 15350 Van Ness Ave (former GTrans facility). Adopted 2016-2021 Five Year Strategic Plan. Council approved updated comprehensive fee resolution.</p>
<p>1953 Gardena Municipal Bus Lines moved to new location on Van Ness Avenue in November.</p>	<p>2005 Celebrated 75th anniversary.</p>	<p>2015 Adopted 2016-2021 Five Year Strategic Plan. Council approved updated comprehensive fee resolution. Civic Center</p>
<p>1954 City adopted its official seal and slogan "Freeway City" on October 26, 1954.</p> 	<p>2006 City Council approved settlement agreement with Sumitomo Trust and Union Bank that would restructure the \$26 million debt on the failed First Time Homebuyer Program and the December - City made a \$2.6 million payment to Sumitomo Trust and Union Bank on the long-term \$26 million debt thereby ending the debt service obligation</p>	<p>2016 Mitchell Lansdell City Manager retires, Ed Medrano appointed Acting City Manager.</p>
<p>1955 Gardena was designated as a General Law City by action of the State Legislature.</p>	<p>2007 Received investment grade credit ratings: Standard & Poor's BBB rating Moody's Baa3 rating</p>	<p>Refinancing of the 2006 Series C Bond Debt. Reassessment of the Sewer Fees to ensure sewer upkeep.</p>
<p>1964 Adopted City flag.</p> 	<p>Refinanced the South Bay Regional Communications Center debt at an improved interest rate.</p>	<p>2017 Ed Medrano appointed as City Manager.</p>
<p>1980 Received the All America City Award.</p> 	<p>Adopted 5 Year Plan 2007 - 2012.</p>	<p>2019 Clint D. Osorio appointed as City Manager</p>
<p>1982 Maintenance facility added at the Gardena Municipal Bus Lines.</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>2020 March 3, 2020 Measure G, collection of additional 0.75% sales tax to maintain city general services</p>
<p>1994 Council action limited the number of card clubs from six to two.</p>	<p>May 2009 Gardena Municipal Bus Lines moved to new facility. Dec 2009 Standard & Poor's raised the City's rating to A-.</p>	<p>March 19, 2020 Novel Coronavirus Pandemic - COVID 19, Stay-at-Home orders issued and City Hall closed to the public.</p>
<p>1995 Annexation of El Camino Village.</p>	<p>2010 June 30, 2010 General Fund reserves = \$8,649,750 or 20%. September 11, 2010, City will celebrate its 80th Anniversary with a population of approximately 61,927.</p>	<p>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>1996 Employee committees formed to review revenues, operational efficiencies, and customer service. A fourth committee compiled the information for council consideration.</p>	<p>2011 April 1, 2011 UUT rate collection at the maximum of 5%. Senior exemption eligibility reduced to age 60.</p>	<p>2021 Issuance and sale of Lease Revenue Bond to finance a portion of the cost of the Aquatic & Senior Center, the Rosecrans Community Center, and park improvements.</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>May 10, 2011 Council adopted new fee resolution with an effective date of July 11, 2011.</p>	<p>City is awarded an \$8.5 million Prop 68 competitive grant as well as an \$1.4 million appropriation for the Aquatic & Senior Center</p>
<p>1998 Council committed to a plan to eliminate the projected \$5 million General Fund deficit with a \$1 million set aside for the next five years.</p>	<p>September 2011, the City purchased the Goodwill property as well as property adjacent to the Police Department.</p>	<p>2022 City was named Los Angeles County's Most Business Friendly City</p> 
<p>2000 The newest card club in the State, the Hustler, opened in June 2000.</p>	<p>2012 Created "Super-Departments" as a transitional phase for operational efficiency and cost containment during succession planning.</p>	<p>2023 Finalist for the All American City Award</p> 
<p>Ending General Fund balance June 30, 2000 = (\$2,719,574).</p>		

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

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

APPOINTED COMMISSIONS

GARDENA BEAUTIFICATION COMMISSION

This Commission 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 Commission Chair and ratified by City Council. Commission projects include elimination of graffiti, beautification of streets and parkways; tree planting, and other related activities.

GARDENA ECONOMIC BUSINESS ADVISORY COMMISSION (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

This Commission consists of eleven members from the business community within the City of Gardena. GEBAC meets the 3rd Wednesday of odd months.

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.

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.

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.

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

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.

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.

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.

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.

APPOINTED ADVISORY GROUPS

FINANCE COMMITTEE

This 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, audit, and other financial actions.

NON-APPOINTED COMMITTEES / ASSOCIATIONS:

CHARITABLE FUND BENEFITING GARDENA

The Charitable Fund Benefiting Gardena is an independent 501(c)3 non-profit which provides supplemental resources directly to the City of Gardena programs and community organizations to enhance the lives of Gardena's residents and visitors. The Board of Directors is composed of city staff and volunteers in the community.

CINCO DE MAYO SCHOLARSHIP AND FESTIVAL COMMITTEE OF GARDENA

The Cinco de Mayo Scholarship and Festival Committee of Gardena is made up of volunteers from the community. Established in 1986 by Mayor Don Dear, 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.

DR. MARTIN LUTHER KING, JR. CULTURAL COMMITTEE OF GARDENA

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.

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.

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

department in response to the department's request for program, training and equipment needs not included in the City's budget.

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 TRAFFIC COMMITTEE

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

GARDENA 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.

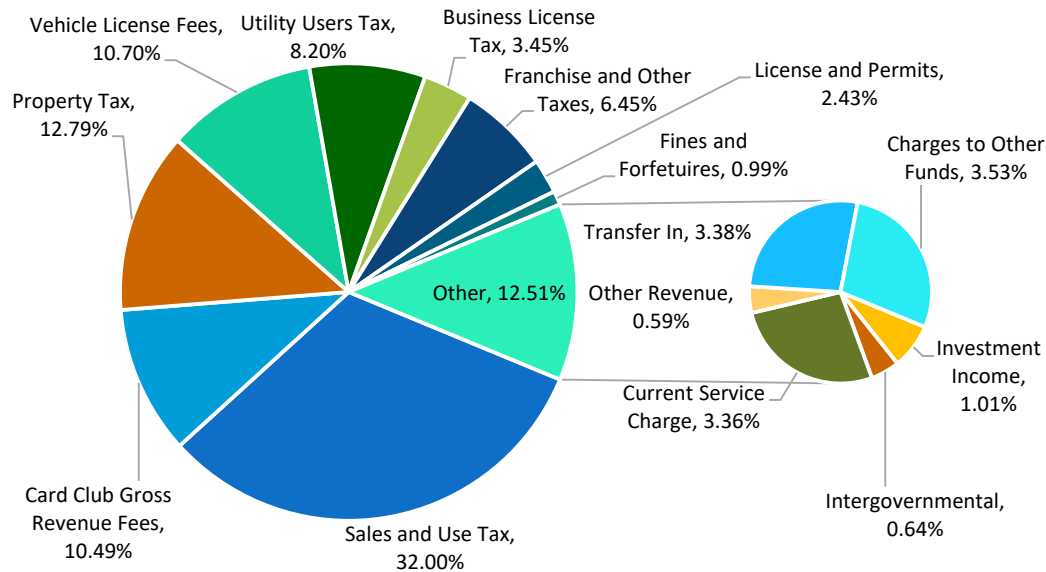


PROPOSED AMENDED BUDGET SUMMARIES FY 2025/2026

PROPOSED AMENDED GENERAL FUND REVENUE and EXPENDITURES 2025/2026

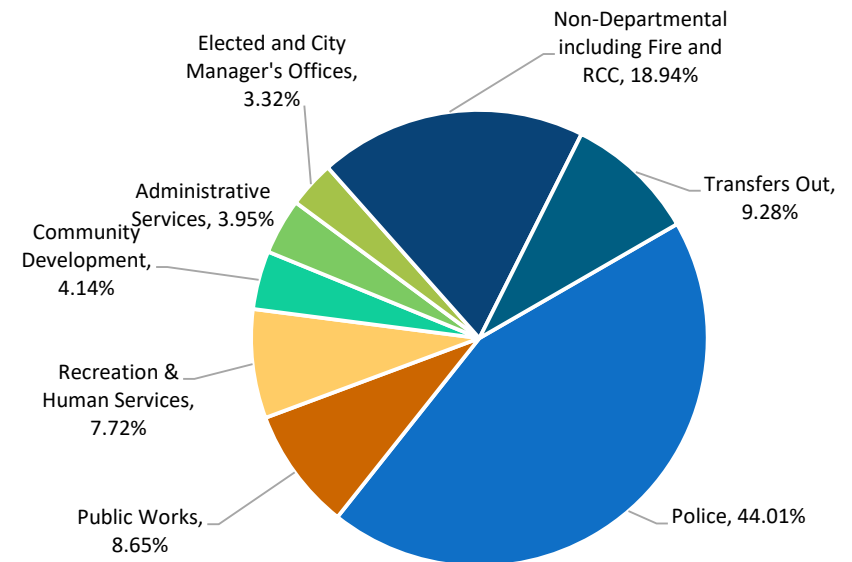
WHERE THE MONEY COMES FROM...

Revenue Sources	General Fund	% of Total
Sales and Use Tax	\$ 27,973,537	32.00%
Card Club Gross Revenue Fees	9,166,202	10.49%
Property Tax	11,176,231	12.79%
Vehicle License Fees	9,352,922	10.70%
Utility Users Tax	7,167,001	8.20%
Business License Tax	3,013,000	3.45%
Franchise and Other Taxes	5,637,716	6.45%
License and Permits	2,127,013	2.43%
Fines and Forfeitures	861,128	0.99%
Investment Income	880,000	1.01%
Intergovernmental	558,775	0.64%
Current Service Charge	2,940,907	3.36%
Other Revenue	512,036	0.59%
Transfer In	2,953,259	3.38%
Charges to Other Funds	3,085,057	3.53%
TOTAL REVENUES	\$ 87,404,784	100.00%



WHERE THE MONEY GOES...

Department Expenditures	General Fund	% of Total
Police	\$ 38,433,565	44.01%
Public Works	7,557,665	8.65%
Recreation & Human Services	6,740,163	7.72%
Community Development	3,615,115	4.14%
Administrative Services	3,445,815	3.95%
Elected and City Manager's Offices	2,895,660	3.32%
Non-Departmental including Fire and RCC	16,536,348	18.94%
Transfers Out	8,107,407	9.28%
TOTAL EXPENDITURES	\$ 87,331,738	100.00%

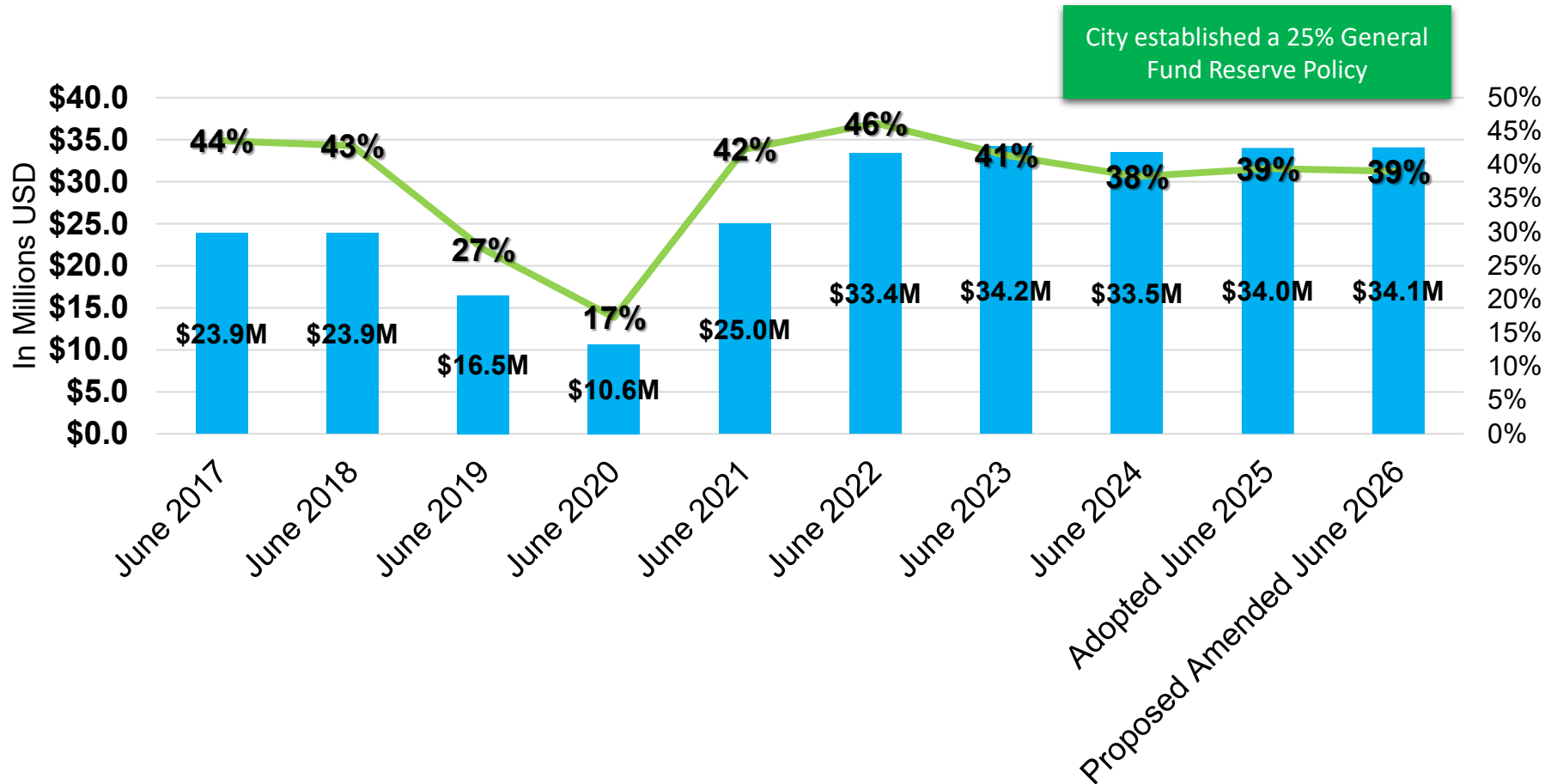


GENERAL FUND HISTORICAL REVENUE AND EXPENDITURE SUMMARY

	Audited 2023-2024	Adopted 2024-2025	Adopted 2025-2026	Proposed Amended 2025-2026	Change in \$ from Adopted	Change in % from Adopted
<u>Revenues and Other Sources:</u>						
Taxes	67,906,603	71,987,230	74,271,833	73,486,609	(785,224)	-1.1%
Licenses and Permits	1,968,790	2,047,130	2,127,013	2,127,013	-	-
Fines and Forfeitures	1,220,929	875,000	901,250	861,128	(40,122)	-4.5%
Use of Money & Property	355,000	1,147,050	730,000	880,000	150,000	-
Intergovernmental	537,500	542,500	558,775	558,775	-	-
Current Service Charges	2,556,467	2,855,250	2,940,906	2,940,907	-	-
Other Revenue	512,036	512,036	512,036	512,036	-	-
Charges to Other Funds	2,702,388	3,078,336	3,078,336	3,085,057	6,721	0.2%
Transfer In	4,242,486	3,375,364	3,889,000	2,953,259	(935,741)	-24.1%
Total Revenues	82,002,199	86,419,896	89,009,149	87,404,784	(1,604,366)	-1.8%
<u>Expenditures:</u>						
Salaries and Benefits	47,991,724	50,256,866	53,591,789	53,182,522	(409,267)	-0.8%
Materials and Operations	21,979,693	24,320,237	25,496,357	25,717,309	220,952	0.9%
Capital Outlay	292,254	309,500	324,500	324,500	-	-
Fund Transfers	11,567,671	11,379,041	9,476,933	8,107,407	(1,369,526)	-14.5%
Total Expenditures	81,831,342	86,265,644	88,889,579	87,331,738	(1,557,841)	-1.8%
Net Change in General Fund Fund Balance	170,857	154,252	119,570	73,046	(46,524)	-38.9%
Fund Balances - Beginning	33,319,760	33,490,617	33,644,869	33,644,869		
Fund Balances - Ending*	33,490,617	33,644,869	33,764,439	33,717,915	(46,524)	-0.1%

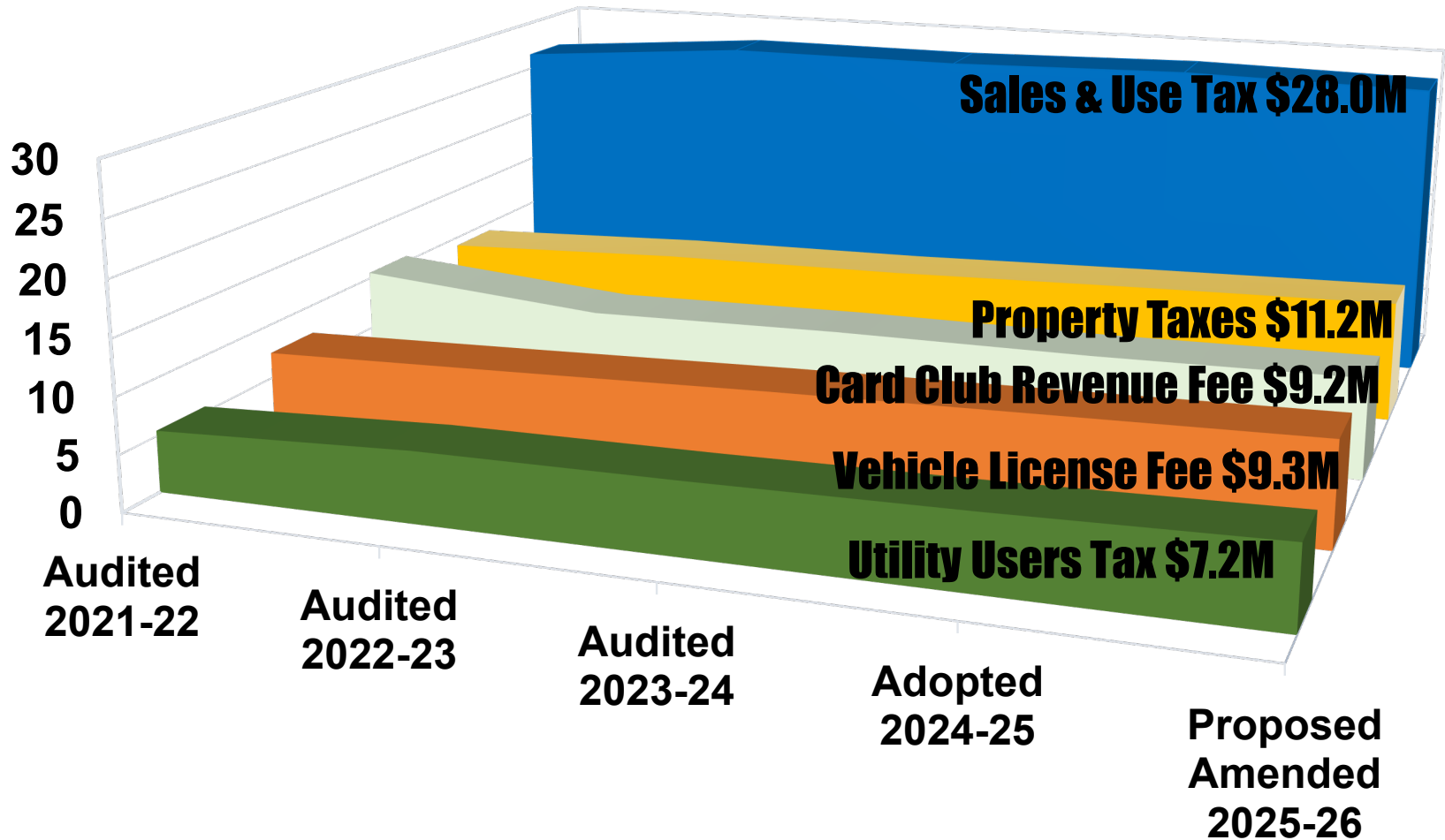
* General Fund 010 only

GENERAL FUND BALANCE



*General Fund (Fund 010 only)

GENERAL FUND TOP 5 REVENUES



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

Revenue Sources	2022-2023 Audited	2023-2024 Audited	2024-2025 Adopted	2025-2026 Proposed Amended
TAXES (001)				
3101-3105 Property Taxes	\$ 9,946,992	\$ 10,103,364	\$ 10,705,079	\$ 11,176,231
3106 Sales and Use Tax	\$ 28,229,498	\$ 28,056,992	\$ 28,451,125	\$ 27,973,537
3107-09, 3112-13 Franchise Taxes	\$ 2,188,611	\$ 2,500,050	\$ 2,225,777	\$ 2,520,347
3110 Documentary Stamp Tax	\$ 308,642	\$ 223,484	\$ 285,000	\$ 233,484
3115-3116 Business License Tax	\$ 2,733,939	\$ 3,477,728	\$ 3,150,000	\$ 3,013,000
3117 Card Club Gross Revenue Fees	\$ 8,633,145	\$ 8,910,456	\$ 8,877,427	\$ 9,166,202
3118 Utility Users Tax	\$ 6,317,853	\$ 6,404,308	\$ 6,674,127	\$ 7,167,001
3119 Franchise Utility	\$ 1,086,768	\$ 1,224,825	\$ 1,211,317	\$ 1,311,788
3121 Hotel/Motel Tax	\$ 1,318,104	\$ 1,528,795	\$ 1,384,833	\$ 1,459,036
3122, 3349 Property Tax - Homeowner Tax Relief	\$ 38,891	\$ 38,061	\$ 40,000	\$ 38,061
3345 Motor Vehicle License In-Lieu	\$ 62,447	\$ 75,253	\$ 75,000	\$ 75,000
3346-3348 Vehicle License/Licenses In-Lieu	\$ 7,912,463	\$ 8,483,376	\$ 8,907,545	\$ 9,352,922
TOTAL TAXES	\$ 68,777,353	\$ 71,026,695	\$ 71,987,230	\$ 73,486,609
LICENSES & PERMITS (002)				
3218-3220 Special and Entertainment Permits	\$ 176,675	\$ 164,613	\$ 176,675	\$ 181,975
3222-3232 Building and Other Permits	\$ 1,822,754	\$ 2,836,603	\$ 1,770,455	\$ 1,845,038
3234-3235 Appeals and Administration Fees	\$ 155,330	\$ 156,090	\$ 100,000	\$ 100,000
3473,3237 Fireworks and CCW Fees	\$ 3,990	\$ 10,956	\$ -	\$ -
TOTAL LICENSES and PERMITS	\$ 2,158,749	\$ 3,168,262	\$ 2,047,130	\$ 2,127,013
FINES & FORFEITURES (003)				
3533-3535 Administrative Citation and Parking Fines	\$ 880,759	\$ 731,682	\$ 845,000	\$ 831,128
3536-3538 Court Fines	\$ 46,777	\$ 63,968	\$ 30,000	\$ 30,000
TOTAL FINES and FORFEITURES	\$ 927,536	\$ 795,650	\$ 875,000	\$ 861,128
INVESTMENT INCOME (004)				
3640 Interest on Investments	\$ 891,526	\$ 1,250,998	\$ 1,042,050	\$ 750,000
3641-3644 Rents and Concessions	\$ 96,528	\$ 129,238	\$ 105,000	\$ 105,000
3645 Fair Market Value on Investments	\$ (9,303)	\$ 605,734	\$ -	\$ 25,000
3646 Other Investment Income	\$ -	\$ -	\$ -	\$ -
TOTAL INVESTMENT INCOME	\$ 978,751	\$ 1,985,970	\$ 1,147,050	\$ 880,000
FROM OTHER AGENCIES (005/006/007)				
3311 Public Safety Augmentation	\$ 525,099	\$ 471,575	\$ 451,500	\$ 474,075
3375-3376 STC Reimbursement/POST Reimbursement	\$ 28,222	\$ 33,526	\$ 24,229	\$ 24,229
3378 Mandated Cost Reimbursement	\$ 36,285	\$ 37,088	\$ 30,000	\$ 30,000
3383-88,3772,3391 Other Reimbursements	\$ 36,849	\$ 33,663	\$ 36,771	\$ 30,471
TOTAL FROM OTHER AGENCIES	\$ 626,455	\$ 575,852	\$ 542,500	\$ 558,775

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

Revenue Sources	2022-2023 Audited	2023-2024 Audited	2024-2025 Adopted	2025-2026 Proposed Amended
CURRENT SERVICE CHARGES (008)				
3401-3402 Public Service Impact	\$ -	\$ -	\$ -	\$ -
3403 Business Registration Fee	\$ 2,112	\$ 3,272	\$ 2,000	\$ 2,000
3406 Trucking Impact Fee	\$ 21,854	\$ 13,523	\$ 15,000	\$ 15,000
3407 ATM Commission	\$ -	\$ 100	\$ -	\$ -
3409 Passport Fees	\$ 9,815	\$ 8,520	\$ 10,000	\$ 10,000
3411 Tipping Fees - CDS Refuse	\$ 184,391	\$ 175,893	\$ 190,000	\$ 190,000
3404, 3418-31, 3470 Recreation Fees	\$ 429,325	\$ 415,327	\$ 506,500	\$ 526,500
3433-3435 Industrial Waste/Strong Motion/Runoff Fees	\$ 263,078	\$ 263,121	\$ 318,950	\$ 333,307
3450-3452 Planning - Fees	\$ 719,288	\$ 397,739	\$ 680,000	\$ 700,000
3453-3459 Miscellaneous Fees (Public Works)	\$ 53,366	\$ 56,673	\$ 55,800	\$ 55,800
3466 Sewer Connection Fees	\$ 13,297	\$ 58,142	\$ 35,000	\$ 35,000
3475 Police Towing Admin Fees	\$ 181,740	\$ 186,160	\$ 156,000	\$ 162,300
3491 Police Services Bus Lines	\$ 369,228	\$ 287,813	\$ 390,000	\$ 400,000
3462, 3482 Miscellaneous Fees (Police Department)	\$ 71,683	\$ 65,525	\$ 75,000	\$ 80,000
3405, 3432-38, 3463-90 Other	\$ 231,811	\$ 162,069	\$ 141,000	\$ 141,000
3492 Franchise - Admin Fees (AB939)	\$ 224,993	\$ 281,906	\$ 280,000	\$ 290,000
TOTAL CURRENT SERVICE CHARGES	\$ 2,775,981	\$ 2,375,783	\$ 2,855,250	\$ 2,940,907
OTHER REVENUE (009)				
3701 Franchise - Community Support	\$ 50,000	\$ 45,000	\$ 50,000	\$ 50,000
3770 Sale of Real or Personal Property	\$ 31,153	\$ 5,053	\$ 10,000	\$ 10,000
3705,3771-3787, 3789 Miscellaneous	\$ 368,692	\$ 206,681	\$ 152,036	\$ 152,036
3760, 3791 CIP and Engineering Costs Reimbursed	\$ 194,616	\$ 147,877	\$ 300,000	\$ 300,000
3901-3902,3996,3997 Other Financing Sources	\$ 1,048,142	\$ -	\$ -	\$ -
TOTAL OTHER REVENUE	\$ 1,692,603	\$ 404,610	\$ 512,036	\$ 512,036
TOTAL REVENUES	\$ 77,937,428	\$ 80,332,821	\$ 79,966,196	\$ 81,366,468
CHARGES TO OTHER FUNDS (084)	\$ 2,679,759	\$ 3,139,467	\$ 3,078,336	\$ 3,085,057
FUNDS TRANSFERRED IN (089)	\$ 2,777,369	\$ 3,385,221	\$ 3,375,364	\$ 2,953,259
TOTAL GENERAL FUND	\$ 83,394,556	\$ 86,857,510	\$ 86,419,896	\$ 87,404,784

CITY OF GARDENA
General Fund¹ Long-Range Forecast - Baseline
Fiscal Year 2024-25 to Fiscal Year 2029-2030

OPERATING BUDGET	FY 2024-25 PROJECTED	FORECAST				
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Operating Revenues ²	86,762,455	87,404,784	91,332,364	96,273,265	95,303,734	90,636,032
Operating Expenditures ^{3 4}	86,292,138	87,331,738	91,253,912	96,234,396	100,102,929	104,773,438
Operating Surplus / (Deficit)	470,316	73,046	78,452	38,869	(4,799,195)	(14,137,406)
Ending General Fund Balance	33,960,933	34,033,979	34,112,431	34,151,300	29,352,105	15,214,699
Balance % of Operating Expenditures	39.4%	39.0%	37.4%	35.5%	29.3%	14.5%

¹ General Fund (Fund 010 only)

² Does not include recession scenarios and assumes that Hustler Casino & Larry Flynt's Luck Lady Casino will continue to operate in the City after SB549 in FY2029-30

³ Assumes same staffing level and additional fire protection services payment starting FY 2025-26

⁴ Assumes that CalPERS will meet its investment return of 6.8% per fiscal year

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2025-2026

FUND DESCRIPTION	FY 2024-2025 PROJECTED FUND BALANCE	PROPOSED AMENDED REVENUES		TOTAL REVENUES	PROPOSED AMENDED APPROPRIATIONS		TOTAL EXPENDITURES	FY 2025-2026 PROJECTED FUND BALANCE
		REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT		
General	\$ 33,644,870	\$ 84,451,525	\$ 2,953,259	\$ 87,404,784	\$ 79,224,331	\$ 8,107,407	\$ 87,331,738	\$ 33,717,916
General Fund	33,644,870	84,451,525	2,953,259	87,404,784	79,224,331	8,107,407	87,331,738	33,717,916
General Liability	1,072,058	1,417,928	933,776	2,351,704	3,610,049	-	3,610,049	(186,287)
Workers' Compensation	(9,841,125)	1,655,385	950,000	2,605,385	2,651,776	-	2,651,776	(9,887,516)
Health Benefits	5,025,182	12,743,938	-	12,743,938	10,889,177	1,983,776	12,872,953	4,896,167
Internal Services Funds	(3,743,884)	15,817,251	1,883,776	17,701,027	17,151,002	1,983,776	19,134,778	(5,177,635)
2006 Series A & B Refunding	1,884,977	-	1,020,391	1,020,391	1,020,391	-	1,020,391	1,884,977
2014 Taxable Lease Rev Ref Bonds	-	-	507,459	507,459	507,459	-	507,459	-
2007A Refunding Rev Bonds	223,642	-	184,825	184,825	184,825	-	184,825	223,642
Taxable Pension Obligation Bonds 2020	47,548	5,964,428	-	5,964,428	5,964,428	-	5,964,428	47,548
Lease Revenue Bonds, 2021	12,273,174	-	940,750	940,750	940,750	6,562,334	7,503,084	5,710,840
Debt Service Funds	14,429,341	5,964,428	2,653,425	8,617,853	8,617,853	6,562,334	15,180,187	7,867,007
Capital Improvements	301,894	-	67,755,288	67,755,288	67,755,288	300,000	68,055,288	1,894
GTrans	52,751,327	36,881,906	8,336,463	45,218,369	45,050,509	167,860	45,218,369	52,751,327
Sewer Fund	4,705,099	2,612,500	-	2,612,500	1,859,281	5,065,775	6,925,056	392,543
Enterprise Funds	57,456,425	39,494,406	8,336,463	47,830,869	46,909,790	5,233,635	52,143,425	53,143,869
Technology Replacement	2,682,436	511,466	100,000	611,466	568,238	-	568,238	2,725,664
Equipment Revolving	1,500,000	-	50,000	50,000	-	-	-	1,550,000
Deferred Maintenance	9,876,459	-	100,000	100,000	120,000	1,941,911	2,061,911	7,914,548
Post Employment Benefits Fund	-	-	4,003,982	4,003,982	4,003,982	-	4,003,982	-
Vehicle Replacement Fund	2,866,398	-	650,000	650,000	670,000	-	670,000	2,846,398
Accrued Benefit Liability Stabilization	3,026,273	-	50,000	50,000	-	-	-	3,076,273
Measure H Homeless Initiative	21,936	94,177	-	94,177	95,294	-	95,294	20,819
Asset Seizure Fund-Non Federal	750,515	-	-	-	-	-	-	750,515
Officer Wellness and Mental Health Grant	54,003	-	-	-	-	-	-	54,003
Digital Divide	3,542,900	-	-	-	-	3,542,900	3,542,900	-
Consolidated Street Lighting District	522,514	915,572	-	915,572	824,401	110,600	935,001	503,085
Artesia Blvd. Landscape District	4,842	21,672	-	21,672	21,914	-	21,914	4,600
State Gas Tax	1,309,961	1,710,662	-	1,710,662	141,226	902,726	1,043,952	1,976,671
Maxine Waters Federal Earmark	-	1,400,000	-	1,400,000	-	1,400,000	1,400,000	-
Development Impact Fee	781,000	30,000	-	30,000	-	811,000	811,000	-
Supplement Law Enforcement (SLESF)	597,870	-	-	-	251,000	-	251,000	346,870

SUMMARY OF FUND ACTIVITY

FISCAL YEAR 2025-2026

FUND DESCRIPTION	FY 2024-2025 PROJECTED FUND BALANCE	PROPOSED AMENDED REVENUES		TOTAL REVENUES	PROPOSED AMENDED APPROPRIATIONS		TOTAL EXPENDITURES	FY 2025-2026 PROJECTED FUND BALANCE
		REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT		
Traffic Safety Fund	3,784	75,500	-	75,500	-	75,500	75,500	3,784
Asset Forfeiture Fund	19,904	-	-	-	-	-	-	19,904
Measure W Safe Clean Water Program	1,608,862	822,000	-	822,000	593,998	1,345,876	1,939,874	490,988
Mas Fukai Building Structure Renovation	2,000,000	-	-	-	-	2,000,000	2,000,000	-
Bicycle and Pedestrian Program	47,954	47,954	-	47,954	-	204,421	204,421	(108,513)
CPF Rosecrans Community Center	-	1,000,000	-	1,000,000	-	1,000,000	1,000,000	-
Façade Improvement Program	231,000	-	-	-	-	231,000	231,000	-
Rowley Park Gymnasium Renovation	-	2,956,000	-	2,956,000	-	2,956,000	2,956,000	-
Measure M Transit	-	4,162,084	-	4,162,084	-	4,162,084	4,162,084	-
GTrans OPEB Trust	5,834,927	-	-	-	-	-	-	5,834,927
City OPEB Trust Fund	2,144,260	-	550,000	550,000	550,000	-	550,000	2,144,260
Measure R Transit	670,319	4,174,379	-	4,174,379	-	4,174,379	4,174,379	670,319
Prop A Local Return	7,801	1,827,289	-	1,827,289	1,827,289	-	1,827,289	7,801
Prop 1B Capital	3,749,805	-	-	-	-	-	-	3,749,805
Prop 1B Security	508,093	-	-	-	-	-	-	508,093
AQMD - MSRC	21,078	-	-	-	10,000	-	10,000	11,078
Measure A	-	3,126,024	-	3,126,024	-	3,126,024	3,126,024	-
South Coast AQMD	67,168	80,000	-	80,000	40,000	3,500	43,500	103,668
Prop C Local Return	3,771,357	1,297,987	-	1,297,987	45,323	3,735,000	3,780,323	1,289,021
Prop 68 State Parks Grant	-	100,000	-	100,000	-	100,000	100,000	-
Measure R Highway	-	5,289,456	-	5,289,456	-	5,289,456	5,289,456	-
Measure R Local Return	2,072,966	967,990	-	967,990	45,323	2,550,000	2,595,323	445,633
In Lieu Funds	3,154,977	220,000	-	220,000	-	3,374,977	3,374,977	-
Measure M Local Return	4,544,639	1,119,789	-	1,119,789	29,490	6,482,000	6,511,490	(847,062)
SB 1- Gas Tax	5,204,179	1,562,806	-	1,562,806	-	6,355,892	6,355,892	411,093
SB 2 Planning Grants Program	5,573	-	-	-	-	-	-	5,573
Unfunded Accrued Liability (UAL) Fund	7,940,813	-	-	-	-	600,000	600,000	7,340,813
Measure M Highway	91,839	10,557,607	-	10,557,607	-	10,649,446	10,649,446	-
UAL Fund - GTrans	687,218	-	167,860	167,860	-	-	-	855,078
UAL Fund - Sewer	39,194	-	7,791	7,791	-	-	-	46,985
SCAMP	-	372,464	39,389	411,853	411,853	-	411,853	-
SCAMP - Home Delivery	-	302,234	-	302,234	302,234	-	302,234	-

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2025-2026

FUND DESCRIPTION	FY 2024-2025 PROJECTED FUND BALANCE	PROPOSED AMENDED REVENUES		TOTAL REVENUES	PROPOSED AMENDED APPROPRIATIONS		TOTAL EXPENDITURES	FY 2025-2026 PROJECTED FUND BALANCE
		REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT		
Supportive Services Program	-	144,210	-	144,210	144,210	-	144,210	-
Senior Citizen Day Care - Trust	-	-	10,611	10,611	10,611	-	10,611	-
OTS DUI Enforcement Awareness Program	-	100,000	-	100,000	100,000	-	100,000	-
Brownfields Hazardous Material	2,965	-	-	-	-	-	-	2,965
CalHome	411,694	-	-	-	-	-	-	411,694
State HOME Owner Occupied Grant	2,051,430	-	-	-	-	-	-	2,051,430
CDBG Admin	-	143,292	-	143,292	143,292	-	143,292	-
CDBG Housing Rehabilitation Program	-	400,702	-	400,702	400,702	-	400,702	-
CDBG Youth and Family Services Bureau	-	72,469	-	72,469	72,469	-	72,469	-
CDBG Western Ave & Crenshaw Blvd Commer	1,217	-	-	-	-	-	-	1,217
Special Revenue Funds	74,432,124	45,605,785	5,729,633	51,335,418	11,422,849	67,124,692	78,547,541	47,220,001
TOTAL ALL FUNDS	\$ 176,520,771	\$ 191,333,395	\$ 89,311,844	\$ 280,645,239	\$ 231,081,113	\$ 89,311,844	\$ 320,392,957	\$ 136,773,053

**SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2025-2026 PROPOSED AMENDED BUDGET - ALL FUNDS**

Fund Description	Revenues	Expenditures	Delta
General Fund	\$87,404,784	\$87,331,738	\$73,046
Combined Internal Services	\$17,701,027	\$19,134,778	(\$1,433,751)
Combined Debt Service	\$8,617,853	\$15,180,187	(\$6,562,334)
Capital Improvement (CIP)	\$67,755,288	\$68,055,288	(\$300,000)
Combined Enterprise Funds - Transportation	\$45,218,369	\$45,218,369	\$0
Combined Enterprise Funds - Sewer	\$2,612,500	\$6,925,056	(\$4,312,556)
Special Revenue Funds	\$51,335,418	\$78,547,541	(\$27,212,123)
Total All Funds - not including beginning fund balance	\$280,645,239	\$320,392,957	(\$39,747,718)

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.



DEPARTMENT

PROPOSED AMENDED BUDGET

FY 2025/2026

OPERATIONAL DEPARTMENTS

CITIZENS OF GARDENA

ELECTED & CITY MANAGER'S OFFICES

ADMINISTRATIVE
SERVICES

POLICE

PUBLIC WORKS

RECREATION & HUMAN
SERVICES

COMMUNITY
DEVELOPMENT

GTRANS

Citywide Staffing Plan

Proposed Amended Budget Fiscal Year 2025-26

	Budgeted FY 22/23	Budgeted FY 23/24	Budgeted FY 24/25	Proposed Amended FY 25/26
Elected & Appointed Positions				
Elected Mayor	1.00	1.00	1.00	1.00
Elected Councilperson	4.00	4.00	4.00	4.00
Elected City Clerk	1.00	1.00	1.00	1.00
Elected City Treasurer	1.00	1.00	1.00	1.00
Gardena Beautification Commissioner	-	10.00	10.00	10.00
Rent Mediation Board Member	15.00	15.00	15.00	15.00
Gardena Economic Business Advisory Commissioner	10.00	10.00	10.00	10.00
Planning Commissioner	5.00	5.00	5.00	5.00
Recreation Commissioner	5.00	5.00	5.00	5.00
Senior Citizens Commissioner	5.00	5.00	5.00	5.00
Human Services Commissioner	5.00	5.00	5.00	5.00
Gardena Youth Commissioner	10.00	10.00	10.00	10.00
<i>Total Elected & Appointed Positions</i>	62.00	72.00	72.00	72.00
Departments				
Administrative Services	21.00	22.00	22.00	23.00
Elected & City Manager's Offices	10.30	11.30	11.30	11.30
Community Development	15.35	19.35	19.35	19.35
Police & Community Safety	128.90	130.90	132.90	133.90
Public Works	47.30	47.30	49.00	49.00
Recreation & Human Services	57.38	67.88	78.91	80.66
Transportation - GTrans	155.26	159.10	165.50	165.50
<i>Total Full Time Equivalent Positions</i>	435.49	457.83	478.96	482.71



Guy H. Mato
City Treasurer



Paulette C. Francis
Councilmember



Rodney G. Tanaka
Mayor Pro Tem



Tasha Cerda
Mayor



Mark E. Henderson Ed. D
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

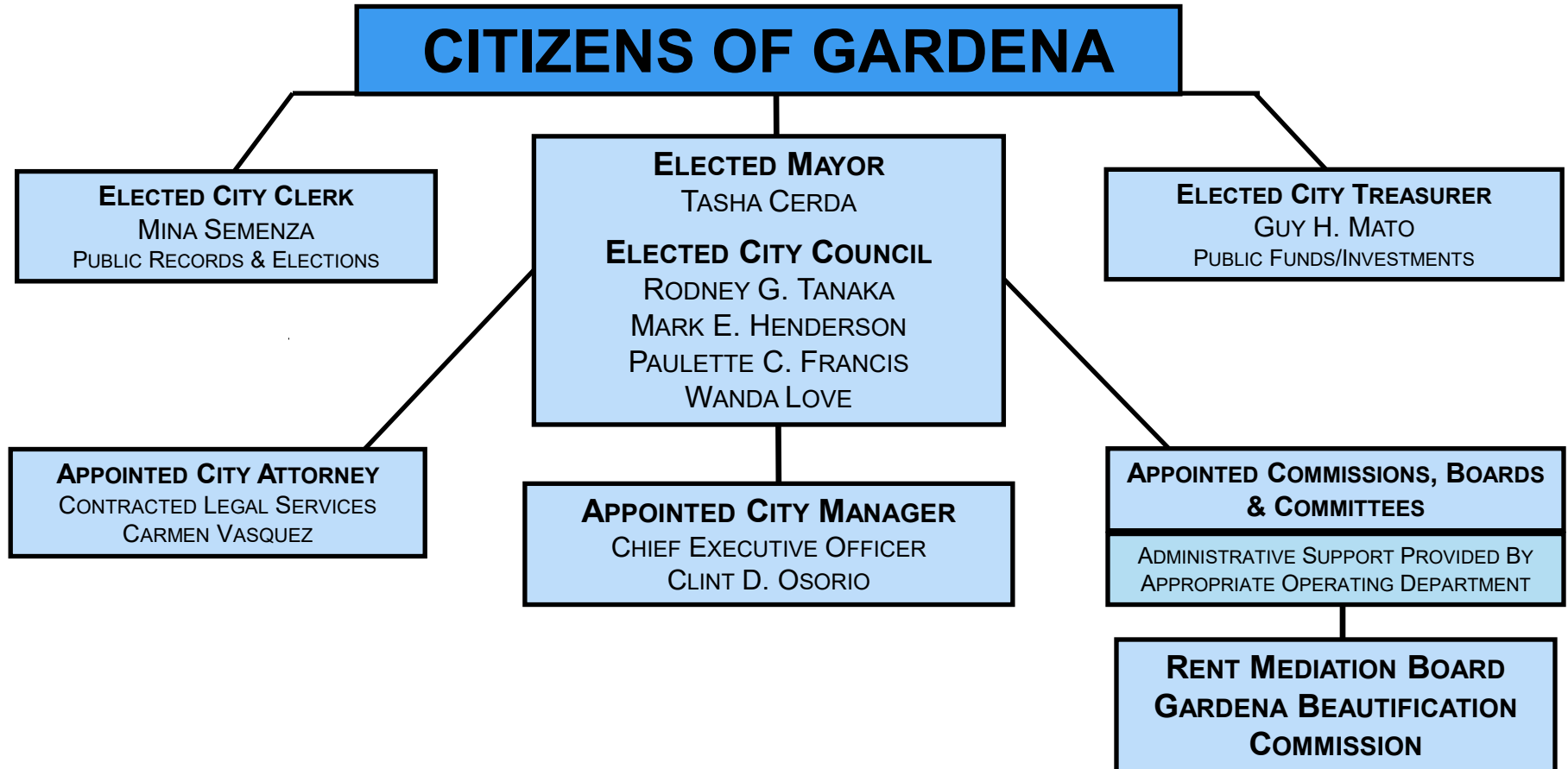
CITY CLERK

- 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

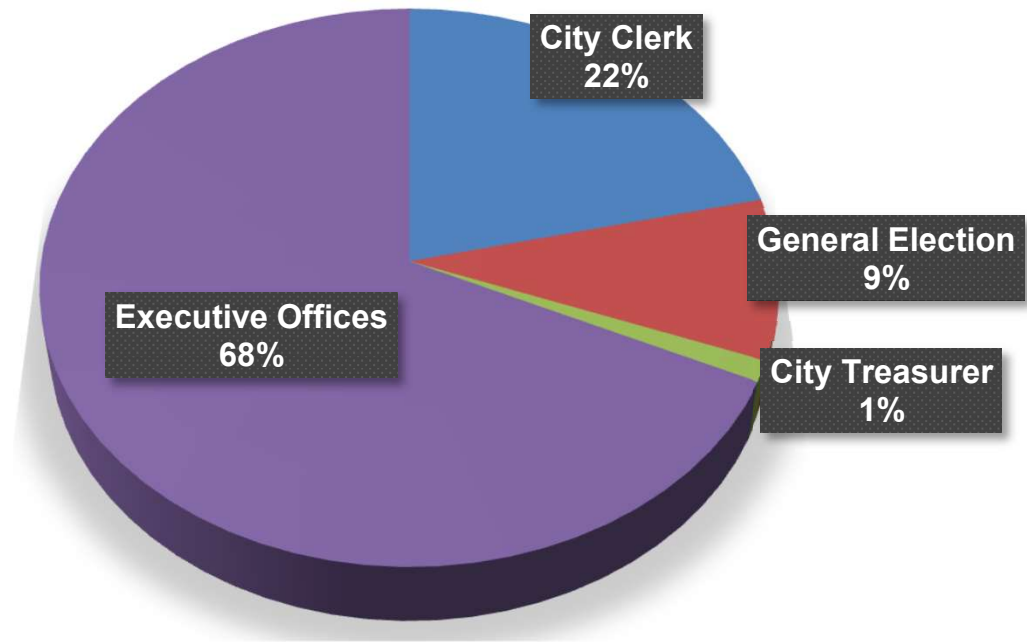


ELECTED & CITY MANAGER'S OFFICES

Staffing Plan - Full Time Equivalent Positions

	Budgeted FY 22/23	Budgeted FY 23/24	Budgeted FY 24/25	Proposed Amended FY 25/26
ELECTED & CITY MANAGER'S OFFICE				
<u>Mayor & City Council Office</u>				
Elected Mayor	1.00	1.00	1.00	1.00
Elected Councilperson	4.00	4.00	4.00	4.00
Executive Office Assistant	1.00	1.00	1.00	1.00
<i>Total Mayor/Council Office</i>	6.00	6.00	6.00	6.00
<u>City Clerk's Office</u>				
Elected City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk/Records Management Officer	1.00	1.00	1.00	1.00
Records Management Coordinator	1.00	1.00	1.00	1.00
Deputy City Clerk I	1.00	1.00	1.00	1.00
Customer Service Clerk I	1.00	1.00	1.00	1.00
<i>Total City Clerk's Office</i>	5.00	5.00	5.00	5.00
<u>City Treasurer's Office</u>				
Elected City Treasurer	1.00	1.00	1.00	1.00
<i>Total City Treasurer's Office</i>	1.00	1.00	1.00	1.00
<u>City Manager's Office</u>				
City Manager (Appointed by City Council)	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00
Communications Liaison Officer	1.00	1.00	1.00	1.00
Administrative Aide	-	1.00	1.00	1.00
Administrative Coordinator	-	-	1.00	1.00
Administrative Analyst I	1.00	1.00	-	-
Intern	0.80	0.80	0.80	0.80
Joint Powers Authority Accountant	0.50	0.50	0.50	0.50
Gardena Beautification Commissioner		10.00	10.00	10.00
Rent Mediation Board Member	15.00	15.00	15.00	15.00
<i>Total City Manager's Office</i>	20.30	31.30	31.30	31.30
TOTAL ELECTED & APPOINTED POSITIONS	22.00	32.00	32.00	32.00
TOTAL FTE - ELECTED & CITY MANAGER'S OFFICES	10.30	11.30	11.30	11.30

Elected and City Manager's Office	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
City Clerk	472,604	497,906	582,183	618,048
General Election	270	189,277	-	270,000
City Treasurer	241,860	41,224	33,556	34,880
City Manager	1,323,031	1,374,381	1,945,742	1,972,732
Total Elected and City Manager's Office	2,037,765	2,102,788	2,561,481	2,895,660





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

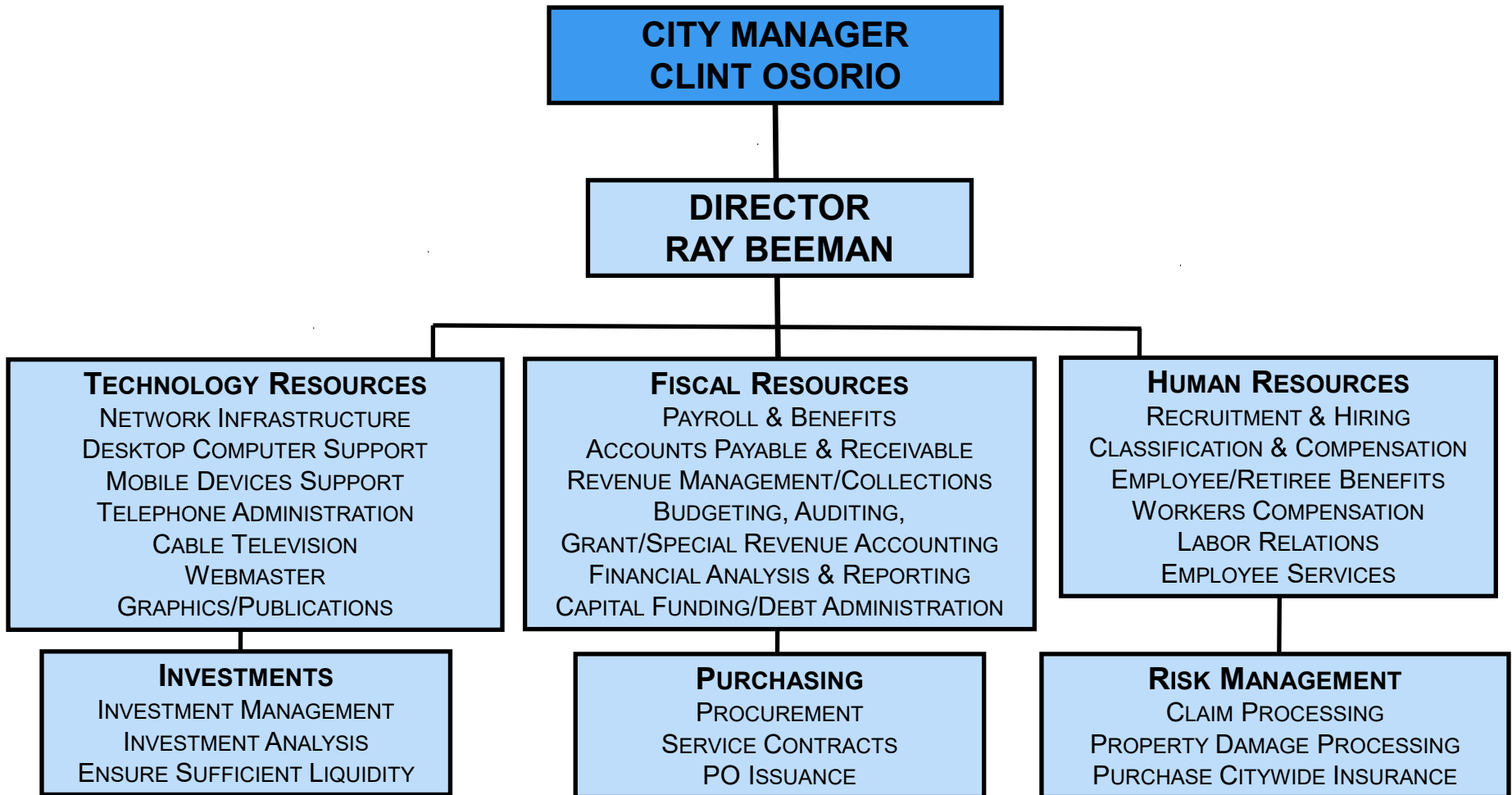
Complete the citywide classification and compensation study to assure that best employees are recruited and retained.

Goal #3

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

For more information:
www.cityofgardena.org

ADMINISTRATIVE SERVICES



ADMINISTRATIVE SERVICES

Staffing Plan - Full Time Equivalent Positions

	Budgeted FY 22/23	Budgeted FY 23/24	Budgeted FY 24/25	Proposed Amended FY 25/26
ADMINISTRATIVE SERVICES (cont.)				
Fiscal Resources				
Director of Administrative Services	1.00	1.00	1.00	1.00
Chief Fiscal Officer	-	-	-	-
Revenue and Purchasing Manager	1.00	1.00	1.00	1.00
Accounting/Finance Manager	-	-	1.00	1.00
Cost Accountant	1.00	1.00	-	-
Administrative Analyst III	-	-	-	-
Administrative Analyst II	1.00	1.00	1.00	1.00
Payroll Specialist	1.00	1.00	1.00	1.00
Junior Accountant / Financial Services Technician	2.00	2.00	2.00	2.00
Payroll/Personnel Technician	1.00	1.00	1.00	1.00
Senior Account Clerk	1.50	2.00	2.00	2.00
Intern	-	0.50	-	-
Total Fiscal Resources	9.50	10.50	10.00	10.00
Human Resources				
Human Resources Manager	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
Administrative Analyst I	-	-	-	-
Human Resources Coordinator	1.00	1.00	2.00	2.00
Risk Management Analyst	1.00	1.00	1.00	2.00
Intern	0.75	0.50	-	-
Total Human Resources	5.75	5.50	6.00	7.00
Treasury Services				
Deputy City Treasurer	1.00	1.00	1.00	1.00
Senior Account Clerk	-	1.00	1.00	1.00
Account Clerk	-	-	-	-
Intern	0.75	-	-	-
Total Treasury Services	1.75	2.00	2.00	2.00

Some positions are being funded by grants

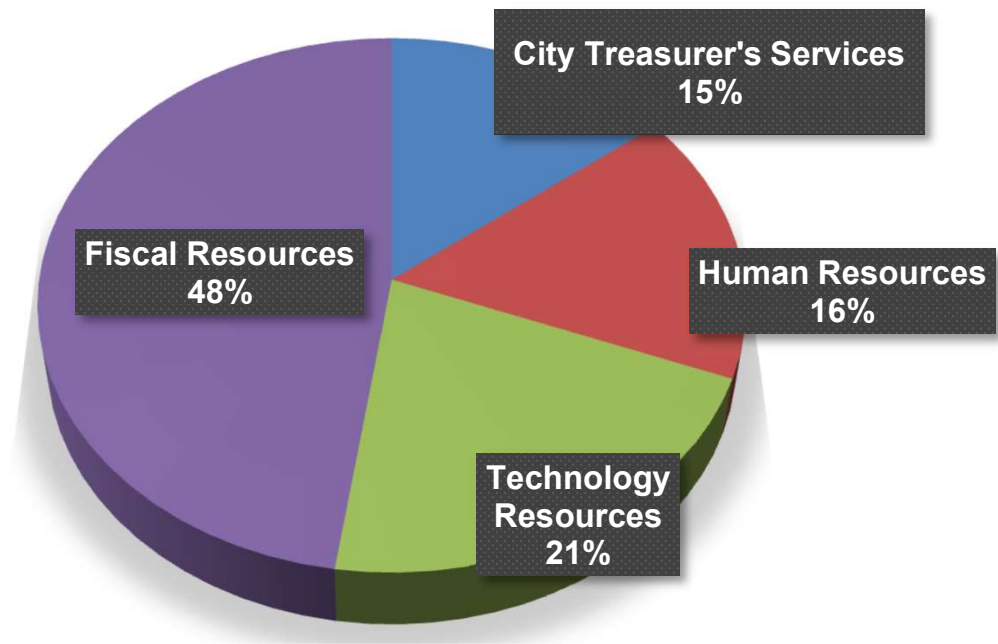
ADMINISTRATIVE SERVICES

Staffing Plan - Full Time Equivalent Positions

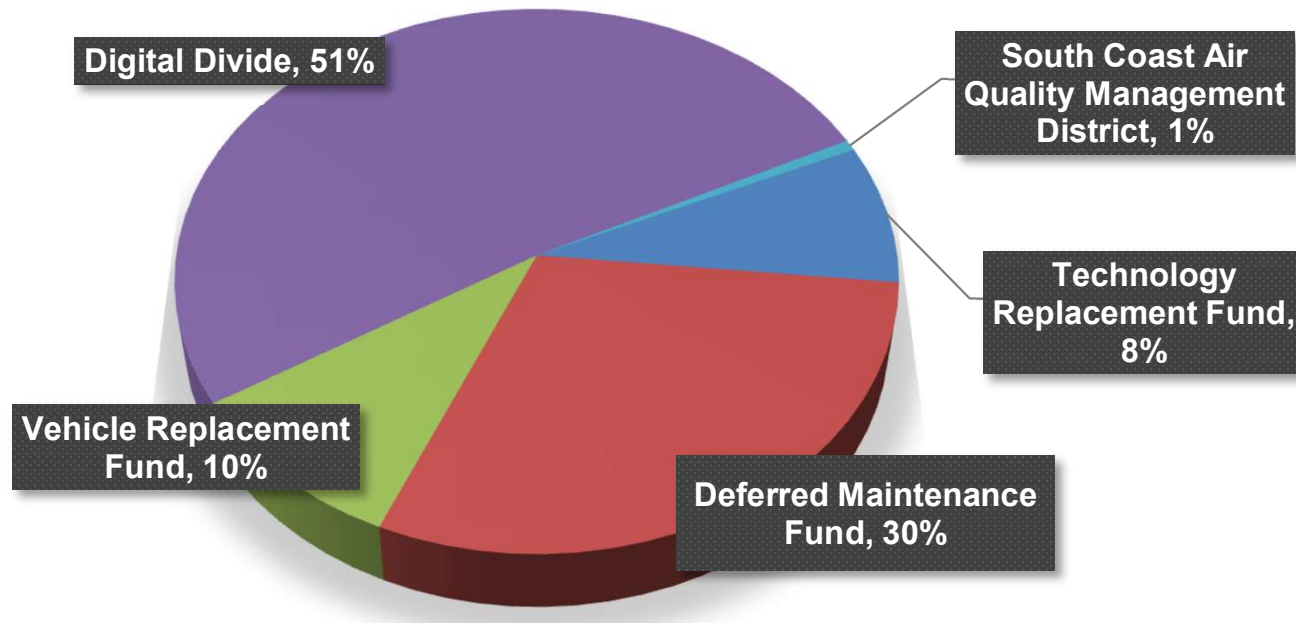
	Budgeted FY 22/23	Budgeted FY 23/24	Budgeted FY 24/25	Proposed Amended FY 25/26
ADMINISTRATIVE SERVICES (cont.)				
Technology Resources				
Information Technology Supervisor	1.00	1.00	1.00	1.00
Information Technology Coordinator	1.00	1.00	1.00	1.00
Help Desk Technician	2.00	2.00	2.00	2.00
Intern	-	-		
Total Technology Resources	4.00	4.00	4.00	4.00
TOTAL FTE - ADMINISTRATIVE SERVICES	21.00	22.00	22.00	23.00

Some positions are being funded by grants

Administrative Services	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
City Treasurer's Services	-	221,486	292,952	499,331
Human Resources	520,184	435,140	637,210	565,255
Technology Resources	653,117	675,374	782,638	738,875
Fiscal Resources	1,262,122	1,319,016	1,627,067	1,642,354
Total Administrative Services	2,435,423	2,651,015	3,339,867	3,445,815



Special Revenue Funds Administrative Services	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
Technology Replacement Fund	302,502	597,611	618,472	568,238
Deferred Maintenance Fund	892,729	380,553	1,411,582	2,061,911
Vehicle Replacement Fund	431,445	195,171	600,000	670,000
Digital Divide	-	207,430	3,800,000	3,542,900
South Coast Air Quality Management District	78,429	129,385	96,202	43,500
American Rescue Plan Act	969,295	1,566,822	1,586,364	-
Administrative Services Grants	33,954	73,748	-	-
Total Administrative Services Special Revenue Funds	2,708,355	3,150,722	8,112,620	6,886,549





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

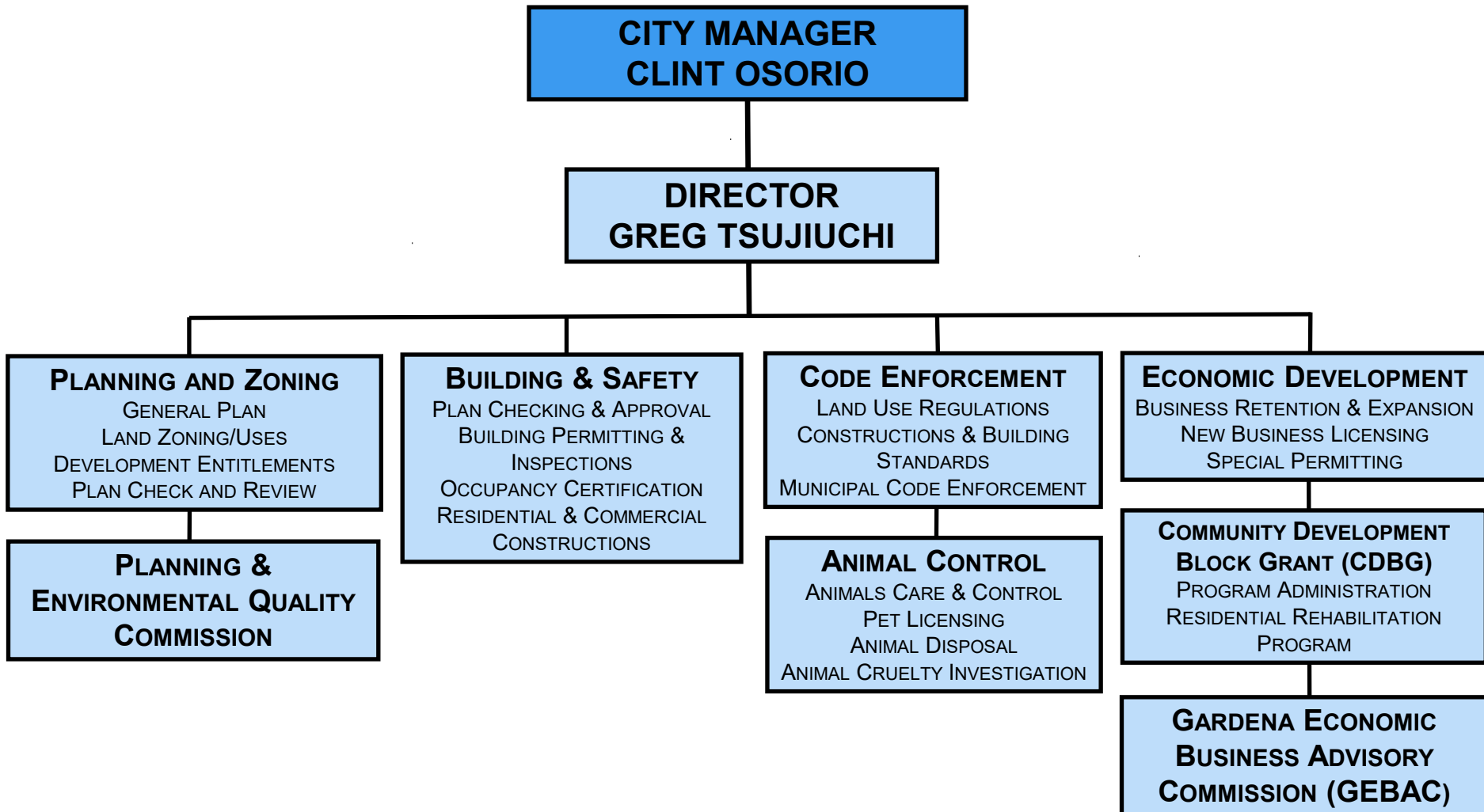
Continue enhancing the building plan check, inspection, and permitting processes by continuing to streamline tasks and minimize redundancy.

Goal #3

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

For more information:
www.cityofgardena.org

COMMUNITY DEVELOPMENT

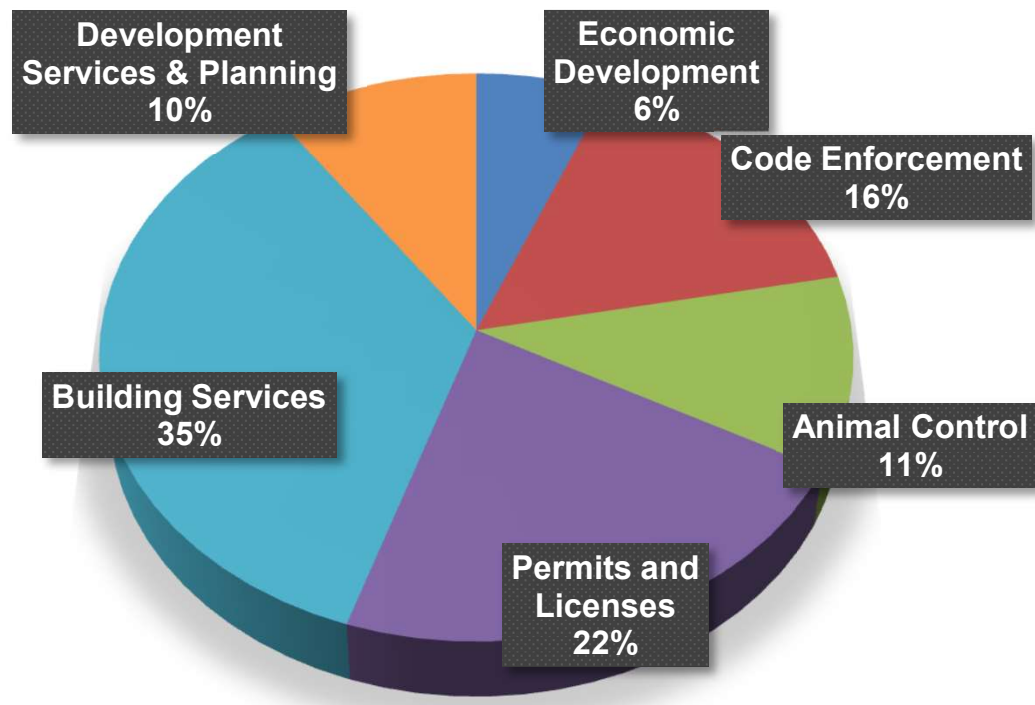


COMMUNITY DEVELOPMENT

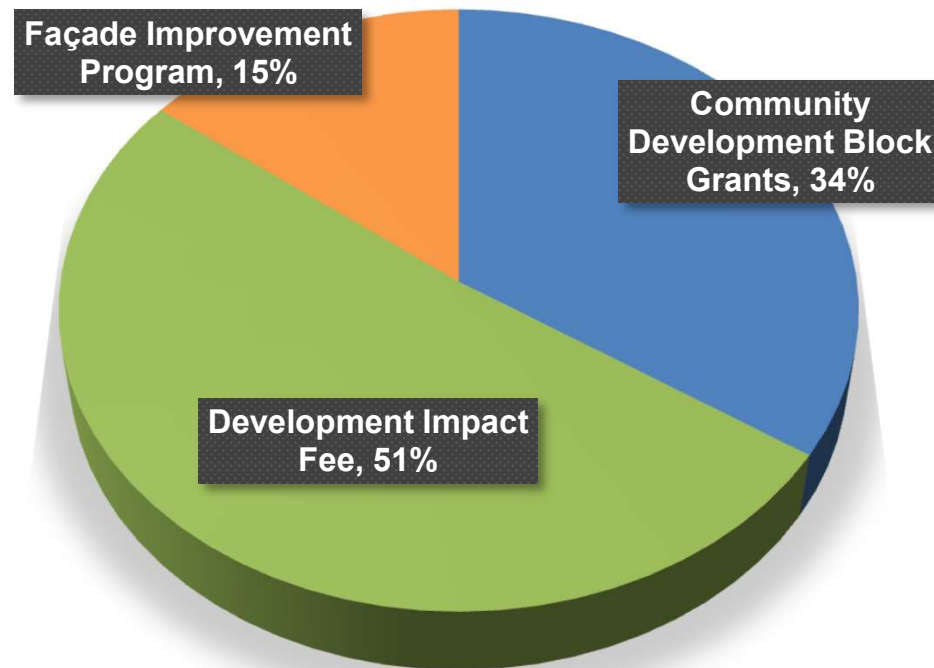
Staffing Plan - Full Time Equivalent Positions

	Budgeted FY 22/23	Budgeted FY 23/24	Budgeted FY 24/25	Proposed Amended FY 25/26
COMMUNITY DEVELOPMENT				
<u>Code Enforcement & Animal Control</u>				
Code Enforcement Officer	2.00	3.00	3.00	3.00
Code Enforcement Supervisor	-	1.00	1.00	1.00
Community Service Officer	1.75	1.75	1.75	1.75
<i>Total Code Enforcement & Animal Control</i>	3.75	5.75	5.75	5.75
<u>Economic Development</u>				
Economic Development Manager	1.00	1.00	1.00	1.00
Gardena Economic Business Advisory Commissioner	10.00	10.00	10.00	10.00
<i>Total Economic Development</i>	11.00	11.00	11.00	11.00
<u>Building, Development & Planning</u>				
Director of Community Development	1.00	1.00	1.00	1.00
Assistant Director of Community Development	-	-	-	1.00
Community Development Manager			1.00	-
Administrative Analyst I			1.00	1.00
General Building Inspector	2.00	2.00	2.00	2.00
Planning Assistant	1.00	1.00	2.00	2.00
Planning Associate	-	1.00	-	-
Planning Commissioner	5.00	5.00	5.00	5.00
Program Coordinator	1.00	1.00	-	-
Senior Planner	1.00	1.00	-	-
Intern	-	-	0.60	0.60
<i>Total Building, Development & Planning</i>	11.00	12.00	12.60	12.60
<u>Permits & Licences</u>				
Customer Service Clerk I	0.60	0.60	-	-
Permit/Licensing Technician I	2.00	3.00	3.00	3.00
Permit/Licensing Technician II	2.00	2.00	2.00	2.00
<i>Total Permits & Licences</i>	4.60	5.60	5.00	5.00
TOTAL ELECTED & APPOINTED POSITIONS	15.00	15.00	15.00	15.00
TOTAL FTE - COMMUNITY DEVELOPMENT	15.35	19.35	19.35	19.35

Community Development	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
Economic Development	170,808	199,456	209,274	224,575
Code Enforcement	139,641	392,428	544,583	566,869
Animal Control	227,443	288,163	382,237	394,666
Permits and Licenses	532,678	660,576	643,251	805,356
Building Services	1,308,738	1,153,367	1,288,484	1,271,595
Development Services & Planning	167,470	252,079	328,138	352,054
Total Community Development	2,546,776	2,946,069	3,395,967	3,615,115



Special Revenue Funds Community Development	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
Community Development Block Grants	129,422	239,241	1,146,950	543,994
Gardena Boulevard Revitalization	-	9,713	2,000,000	-
Development Impact Fee	14,234	7,095	30,000	811,000
SB 2 Planning Grant	41,573	66,073	-	-
Local Early Action Planning (LEAP) Grant	88,299	2,511	-	-
Façade Improvement Program	-	8,797	250,000	231,000
Total Community Development Special Revenue Funds	273,529	333,429	3,426,950	1,585,994





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.

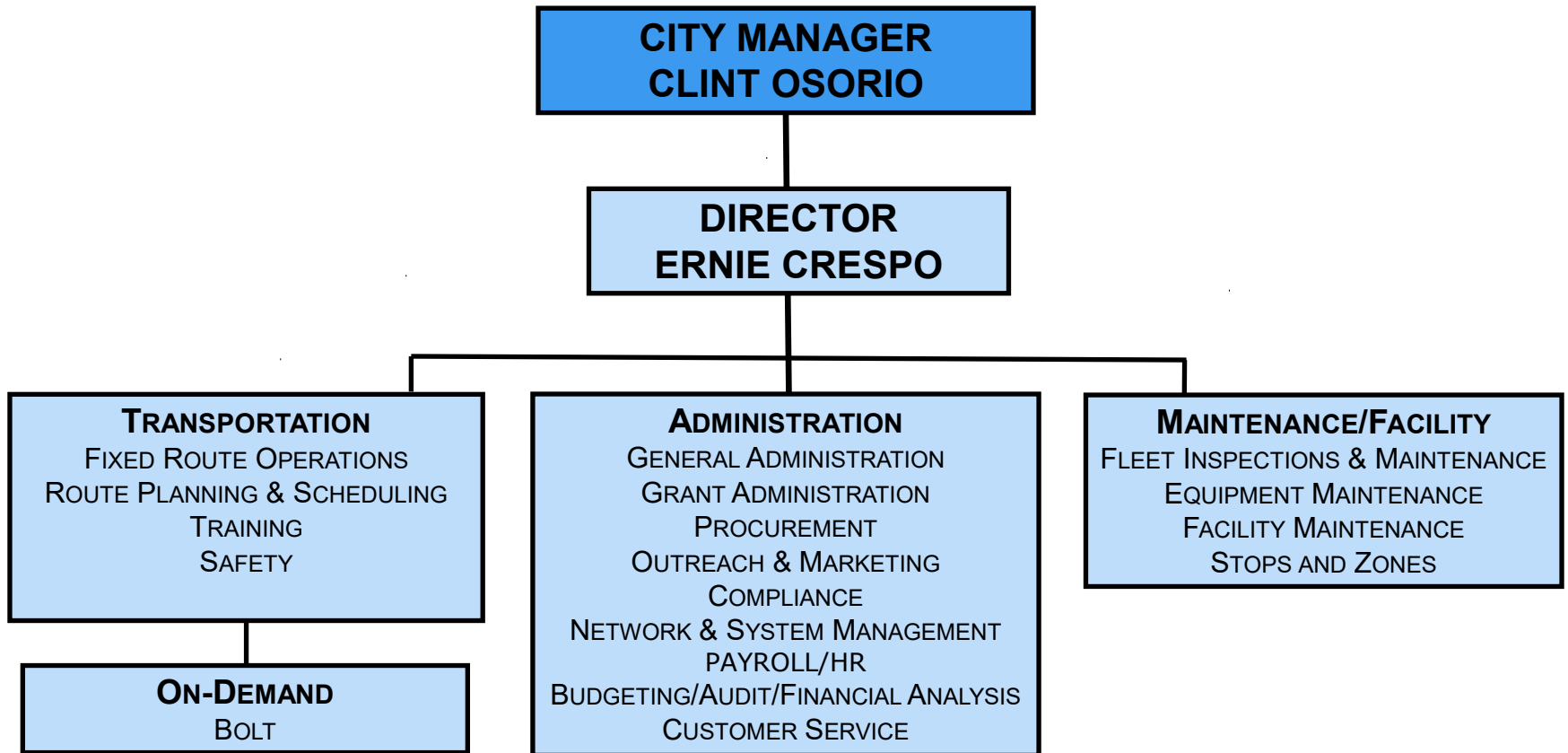
Goal #2

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 22/23	Budgeted FY 23/24	Budgeted FY 24/25	Proposed Amended FY 25/26
TRANSPORTATION				
<u>Transit Administration</u>				
Director of Transportation	1.00	1.00	1.00	1.00
Assistant Director of Transportation			1.00	1.00
Transit Administrative Officer	1.00	1.00	-	-
Transit Operations Officer	1.00	1.00	1.00	1.00
Financial Services Manager	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	2.00	2.00
Information Technology Systems Analyst	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00
Finance & Regulatory Analyst			1.00	1.00
Administrative Analyst I	1.00	1.00	-	-
Administrative Aide	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
Human Resource Technician	-	-	1.00	1.00
Secretary	-	-	-	-
Customer Service Clerk I	1.00	2.00	2.00	2.00
Intern	1.50	1.50	3.00	3.00
Total Transit Administration	16.50	17.50	23.00	23.00

All positions are being funded by grants

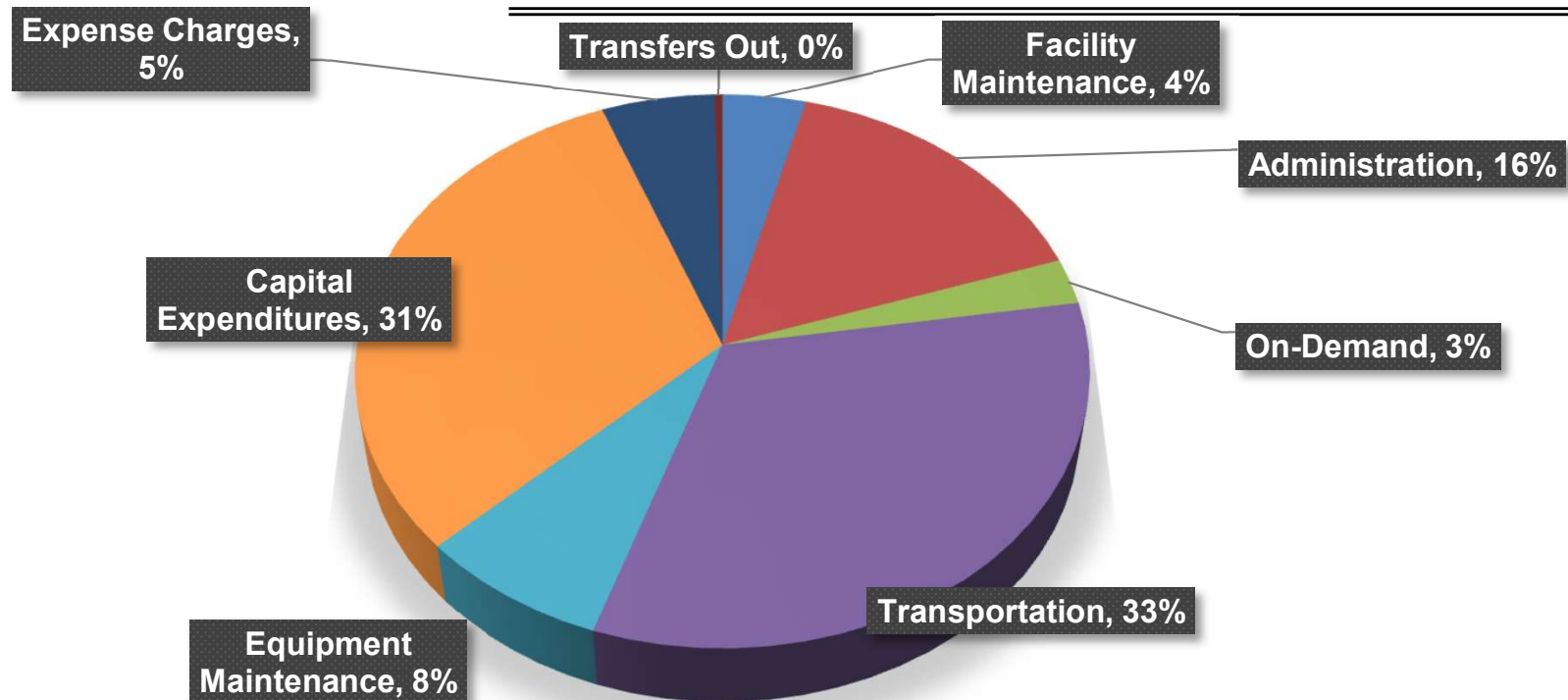
GTRANS

Staffing Plan - Full Time Equivalent Positions

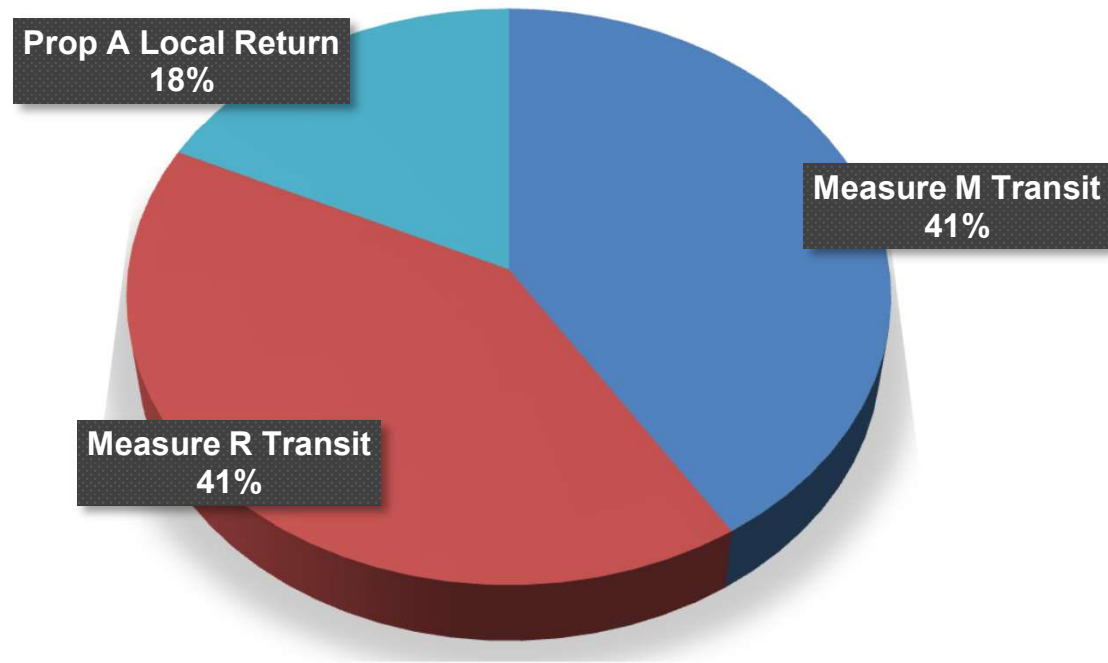
	Budgeted FY 22/23	Budgeted FY 23/24	Budgeted FY 24/25	Proposed Amended FY 25/26
TRANSPORTATION cont.				
<u>Transit Operations</u>				
Transit Operations Manager	1.00	1.00	1.00	1.00
Transit Training and Safety Supervisor	1.00	1.00	-	-
Transit Safety and Risk Manager			1.00	1.00
Transit Training Supervisor			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
Assistant Transit Operations Manager	1.00	1.00	1.00	1.00
Transportation Operations Supervisor	11.00	11.00	12.00	12.00
Bus Operators	74.80	76.80	71.00	71.00
On-Demand Transit Dispatcher	1.00	1.00	3.00	3.00
On-Demand (Micro/Paratransit) Operator			4.00	8.00
Paratransit Drivers	5.46	6.30	4.00	-
Relief Bus Operator Trainees	2.00	2.00	1.00	1.00
Relief Bus Operators	13.50	13.50	13.50	13.50
<i>Total Transit Operations</i>	112.76	115.60	115.50	115.50
<u>Transit Maintenance</u>				
Transit Maintenance Manager	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
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00
Transit Equipment Mechanics - Lead	2.00	2.00	2.00	2.00
Transit Equipment Mechanics	7.00	7.00	8.00	8.00
Transit Mechanic I			1.00	1.00
Transit Parts/Storeroom Coordinator	2.00	2.00	2.00	2.00
Maintenance Coordinator	1.00	1.00	-	-
Sr. Building Maintenance Worker	1.00	1.00	1.00	1.00
Sr. Transit Utility Specialist	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	2.00	2.00
Equipment Utility Worker I	5.00	5.00	4.00	4.00
<i>Total Transit Maintenance</i>	26.00	26.00	27.00	27.00
TOTAL FTE - TRANSPORTATION	155.26	159.10	165.50	165.50

All positions are being funded by grants

GTrans	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
Facility Maintenance	901,844	943,174	1,790,819	1,814,579
Administration	5,872,908	8,313,684	6,955,570	7,167,467
On-Demand	517,942	581,869	1,174,162	1,201,125
Transportation	10,725,388	10,998,038	14,147,183	14,781,921
Equipment Maintenance	2,961,355	2,952,327	3,345,419	3,506,382
Capital Expenditures	-	-	6,617,546	14,107,359
Expense Charges	2,305,675	2,471,676	2,471,676	2,471,676
Transfers Out	130,417	129,671	129,541	167,860
Total GTrans	23,415,530	26,390,439	36,631,916	45,218,369



Special Revenue Funds GTrans	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
Measure M Transit	2,002,959	3,677,910	4,162,084	4,162,084
Measure R Transit	1,029,772	3,681,854	4,174,379	4,174,379
Prop 1B Capital	57,493	77,511	-	-
Prop 1B Security	9,460	12,288	-	-
Prop A Local Return	1,817,315	1,678,443	1,869,324	1,827,289
Total GTrans Special Revenue Funds	4,916,999	9,128,006	10,205,787	10,163,752





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.

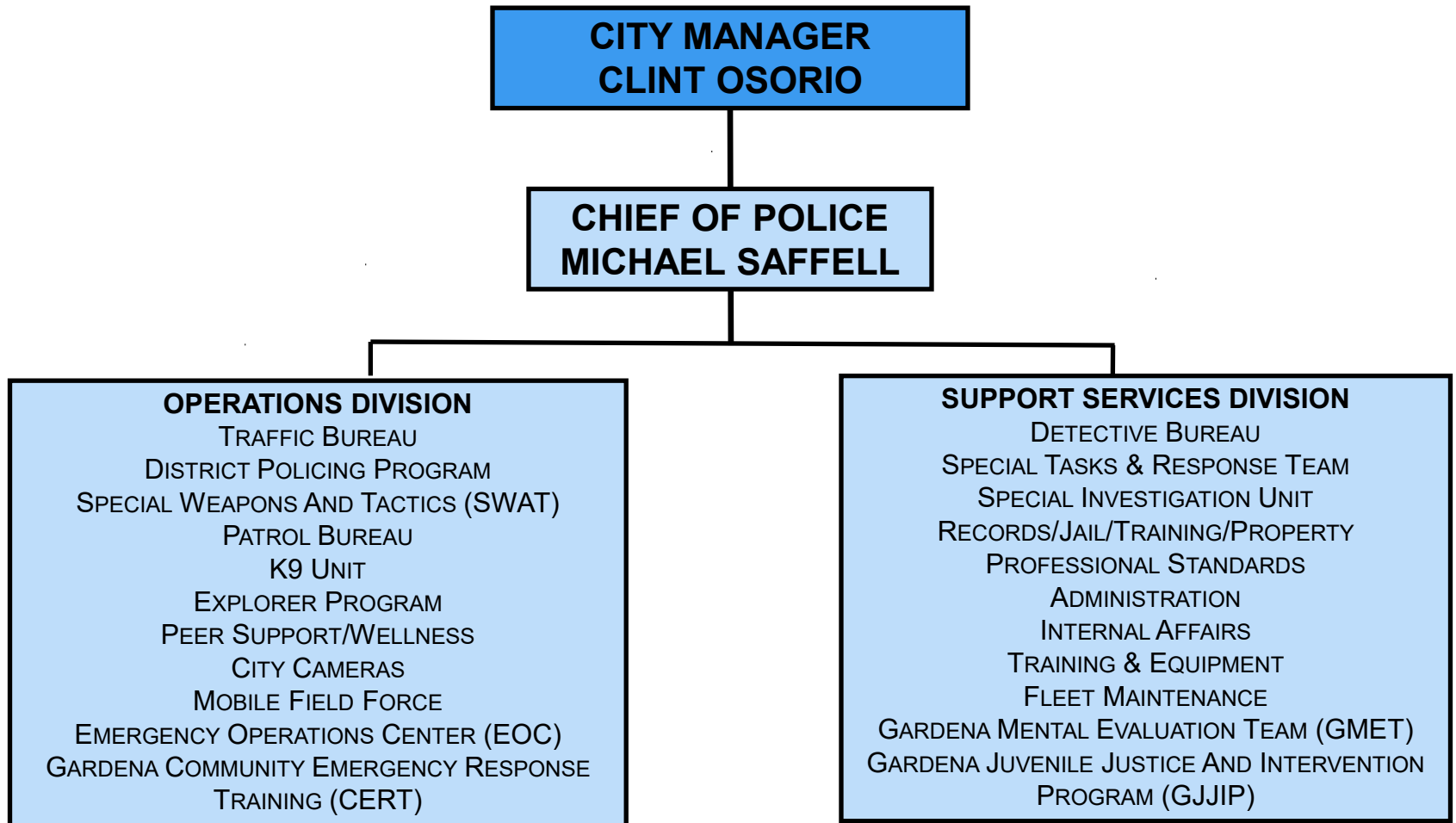
Goal #2

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

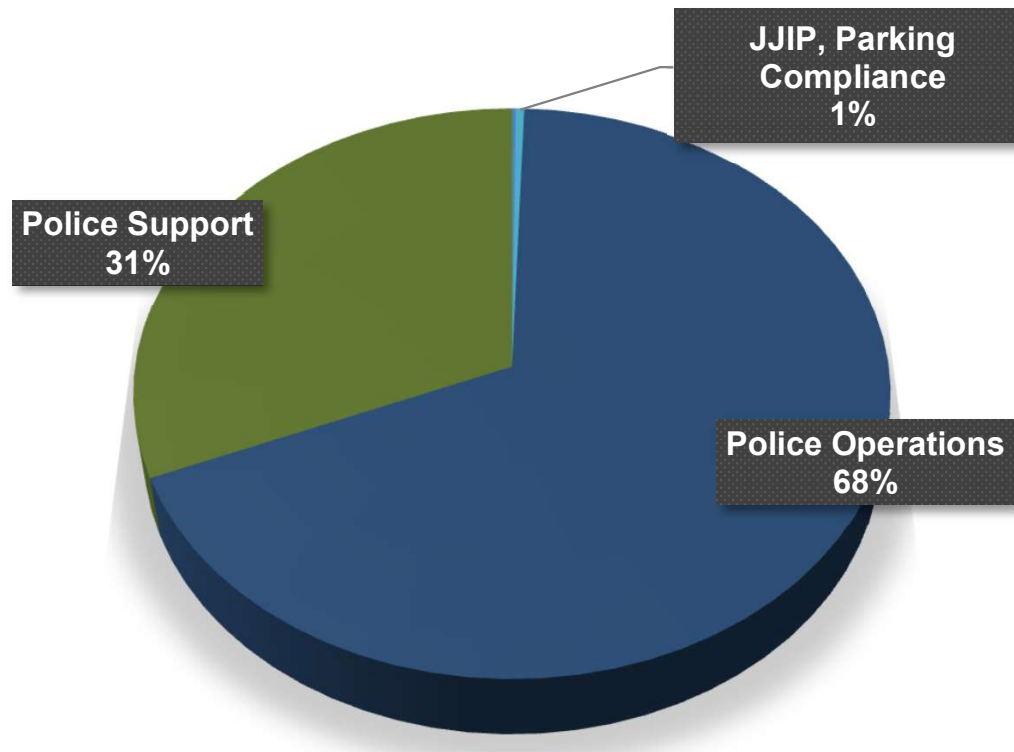


POLICE

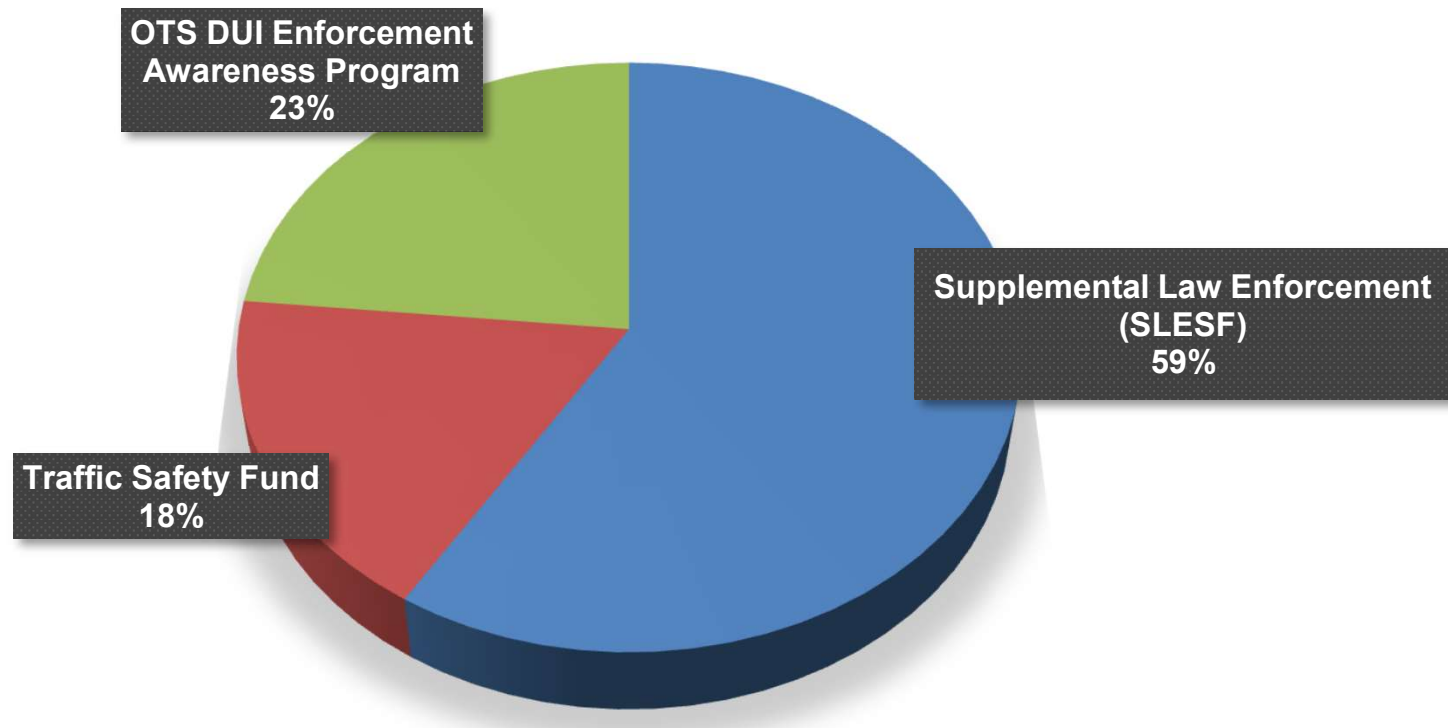
Staffing Plan - Full Time Equivalent Positions

	Budgeted FY 22/23	Budgeted FY 23/24	Budgeted FY 24/25	Proposed Amended FY 25/26
POLICE DEPARTMENT				
Sworn Staffing				
Police Chief	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00
Police Lieutenant	6.00	6.00	6.00	6.00
Police Sergeant	14.00	14.00	14.00	14.00
Police Officer	64.00	66.00	66.00	66.00
Police Trainee	2.00	2.00	2.00	2.00
<i>Total Sworn</i>	89.00	91.00	91.00	91.00
Non-Sworn Staffing				
Administrative Management Analyst I	0.40	0.40	0.40	0.40
Admin Support Services Supervisor	1.00	1.00	1.00	1.00
Crime Analyst	-	-	1.00	1.00
Forensic Technician	1.00	1.00	-	-
Supervising Case Manager	-	-	-	1.00
Executive Assistant to Chief of Police	1.00	1.00	1.00	1.00
Administrative Analyst I	-	-	-	1.00
Property and Evidence Technician	-	-	1.00	1.00
Administrative Aide	1.00	2.00	2.00	1.00
Police Service Officer	10.00	11.00	11.00	11.00
Police Records Technician II	4.00	4.00	5.00	5.00
Police Records Technician I	4.00	4.00	5.00	5.00
Police Service Technician	2.00	1.00	-	-
Court Liaison	-	-	-	1.00
Police Assistant	15.50	14.50	14.50	13.50
<i>Total Non-Sworn</i>	39.90	39.90	41.90	42.90
TOTAL FTE - POLICE DEPARTMENT	128.90	130.90	132.90	133.90

Police Department	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
Juvenile Justice & Intervention Program	44,524	49,100	70,000	70,000
Transit Security	234,820	51,690	-	-
Parking Compliance	151,561	151,482	150,100	150,100
Police Operations	20,957,913	22,687,857	24,444,914	26,218,270
Police Support	10,186,369	10,072,257	11,303,538	11,995,195
Total Police	31,575,188	33,012,386	35,968,552	38,433,565



Special Revenue Funds Police Department	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
Supplemental Law Enforcement (SLESF)	129,583	89,924	-	251,000
Traffic Safety Fund	75,500	75,500	75,500	75,500
OTS DUI Enforcement Awareness Program	110,900	109,968	100,000	100,000
Police Grants	83,227	94,739	-	-
Total Police Department Special Revenue Funds	399,209	370,130	175,500	426,500





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

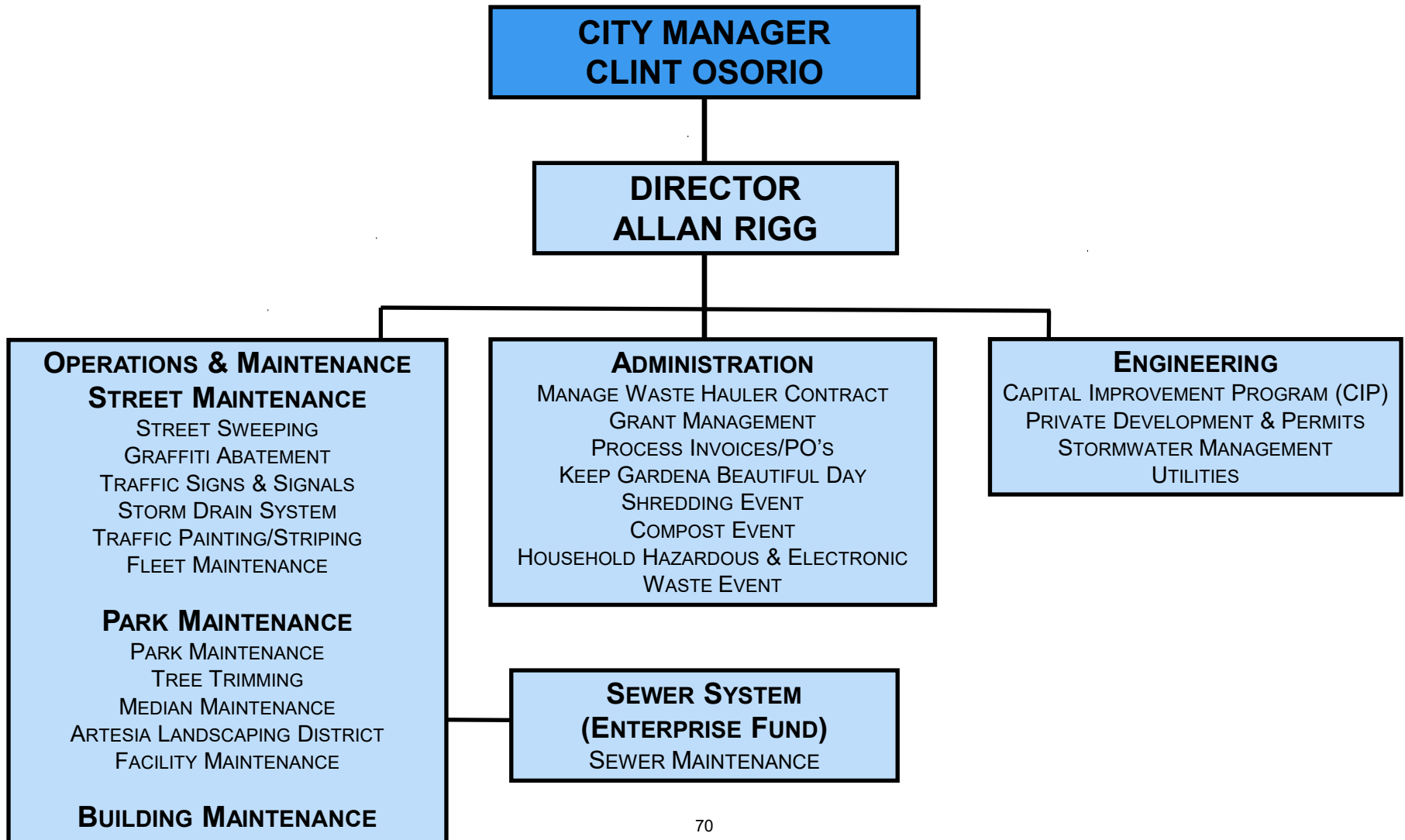
Goal #2

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 22/23	Budgeted FY 23/24	Budgeted FY 24/25	Proposed Amended FY 25/26
PUBLIC WORKS				
<u>Administration</u>				
Director of Public Works	1.00	1.00	1.00	1.00
Administrative Analyst II	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	-	-
Public Works Coordinator			1.00	1.00
Intern	0.50	0.50	0.50	0.50
<i>Total Parks</i>	4.50	4.50	4.50	4.50
<u>Facilities</u>				
Senior Building Maintenance Worker	1.00	1.00	1.00	1.00
Sr. Maintenance Worker	-	-		
Building Maintenance Worker	1.00	1.00	1.00	1.00
Building Maintenance Lead	1.00	1.00	1.00	1.00
Home Improvement Maintenance Helper	1.00	1.00	1.00	1.00
<i>Total Facilities</i>	4.00	4.00	4.00	4.00
<u>Parks</u>				
Public Works Superintendent	1.00	1.00	1.00	1.00
Park Maintenance Lead	2.00	2.00	2.00	2.00
Tree Trimmer II	2.00	2.00	2.00	2.00
Park Maintenance Worker II	3.00	3.00	3.00	3.00
Park Maintenance Worker I	4.50	4.50	5.50	5.50
<i>Total Parks</i>	12.50	12.50	13.50	13.50

Some positions are being funded by grants

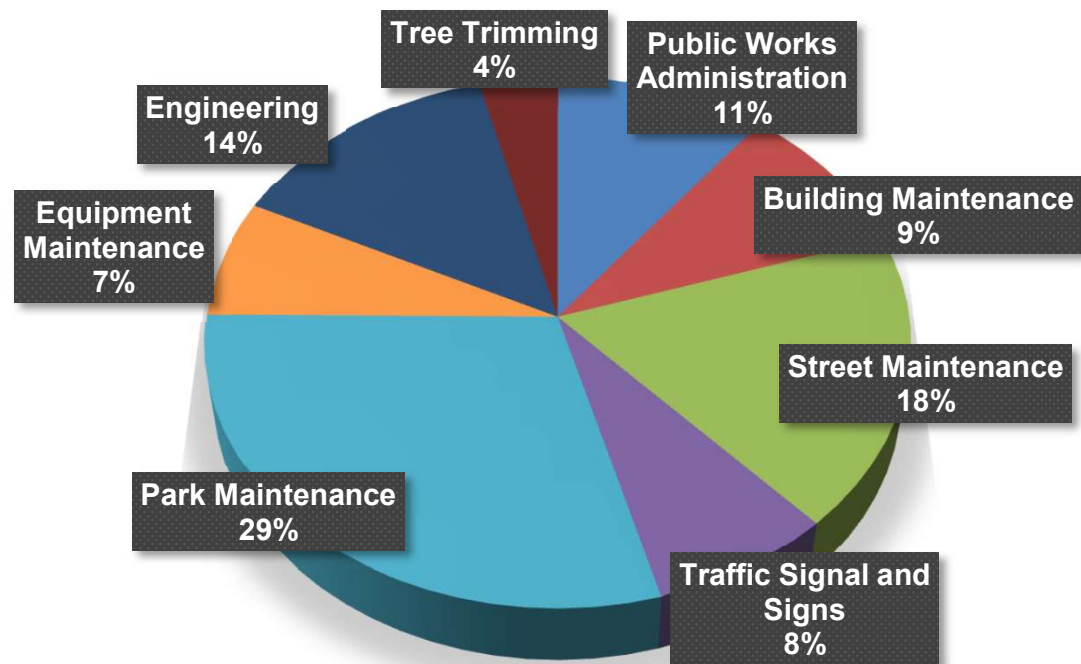
PUBLIC WORKS

Staffing Plan - Full Time Equivalent Positions

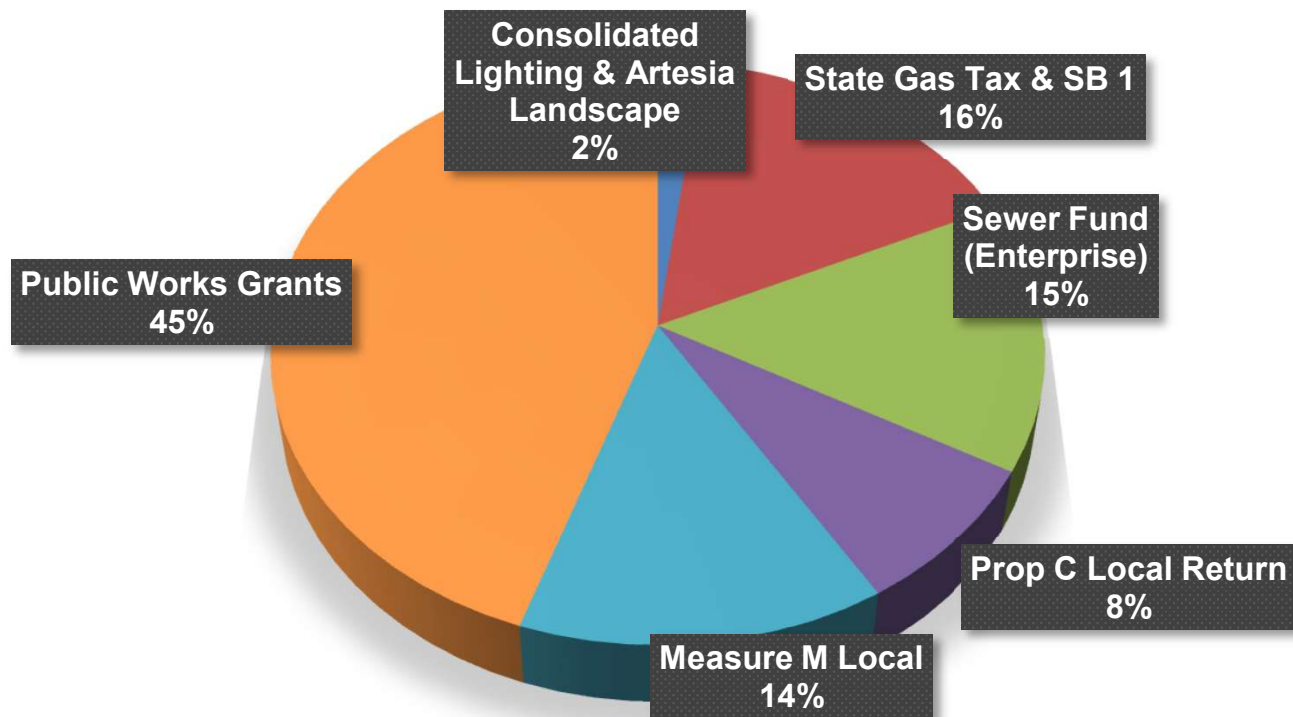
	Budgeted FY 22/23	Budgeted FY 23/24	Budgeted FY 24/25	Proposed Amended FY 25/26
PUBLIC WORKS cont.				
Engineering				
Assistant Director of Public Works/City Engineer	1.00	1.00	1.00	1.00
Principal Civil Engineer	-	-	-	-
Civil Engineer	1.00	1.00	1.00	1.00
Associate Engineer	1.00	1.00	1.00	1.00
Assistant Engineer	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00
Public Works Inspector	1.00	1.00	1.00	1.00
Total Engineering	6.00	6.00	6.00	6.00
Streets				
Public Work Lead	2.00	2.00	2.00	2.00
Electrical/Signal Technician I	1.00	1.00	-	-
Electrical/Signal Technician II	1.00	1.00	2.00	2.00
Lead Equipment Mechanic	1.00	1.00	1.00	1.00
Equipment Mechanic	1.00	1.00	1.00	1.00
Heavy Equipment Operator	2.00	2.00	2.00	2.00
Street Traffic Painter	1.00	1.00	1.00	1.00
Street Sweeper Operator	2.00	2.00	2.00	2.00
Sewer Maintenance Worker	2.00	2.00	2.00	2.00
Street Maintenance Workers	2.00	2.00	2.00	2.00
Graffiti Technician	1.00	1.00	1.00	1.00
Right-of-Way Worker	4.30	4.30	5.00	5.00
Total Streets	20.30	20.30	21.00	21.00
TOTAL FTE - PUBLIC WORKS	47.30	47.30	49.00	49.00

Some positions are being funded by grants

Public Works	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
Public Works Administration	574,200	627,571	777,086	799,633
Building Maintenance	652,538	544,847	687,490	717,027
Street Maintenance	1,313,954	1,238,744	1,293,485	1,355,522
Traffic Signal and Signs	628,232	647,699	555,634	580,895
Park Maintenance	1,834,547	1,846,032	2,197,239	2,225,590
Equipment Maintenance	463,562	537,224	517,025	536,967
Engineering	709,410	833,533	1,002,149	1,044,849
Tree Trimming	234,075	256,114	286,372	297,182
Total Public Works	6,410,516	6,531,765	7,316,480	7,557,665



Special Revenue Funds	Audited	Audited	Adopted	Proposed Amended
Public Works	2022-2023	2023-2024	2024-2025	2025-2026
Consolidated Lighting & Artesia Landscape	738,116	900,236	1,173,452	956,915
State Gas Tax & SB 1	1,258,832	3,719,522	6,780,028	7,399,844
Sewer Fund (Enterprise)	2,036,761	1,963,061	5,549,817	6,925,056
Prop C Local Return	1,924,917	2,310,235	4,031,151	3,780,323
Measure M Local	747,706	441,587	3,637,621	6,511,490
Public Works Grants	2,013,043	2,680,883	18,944,982	20,688,520
Total Public Works Special Revenue Funds	8,719,374	12,015,524	40,117,051	46,262,148





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.

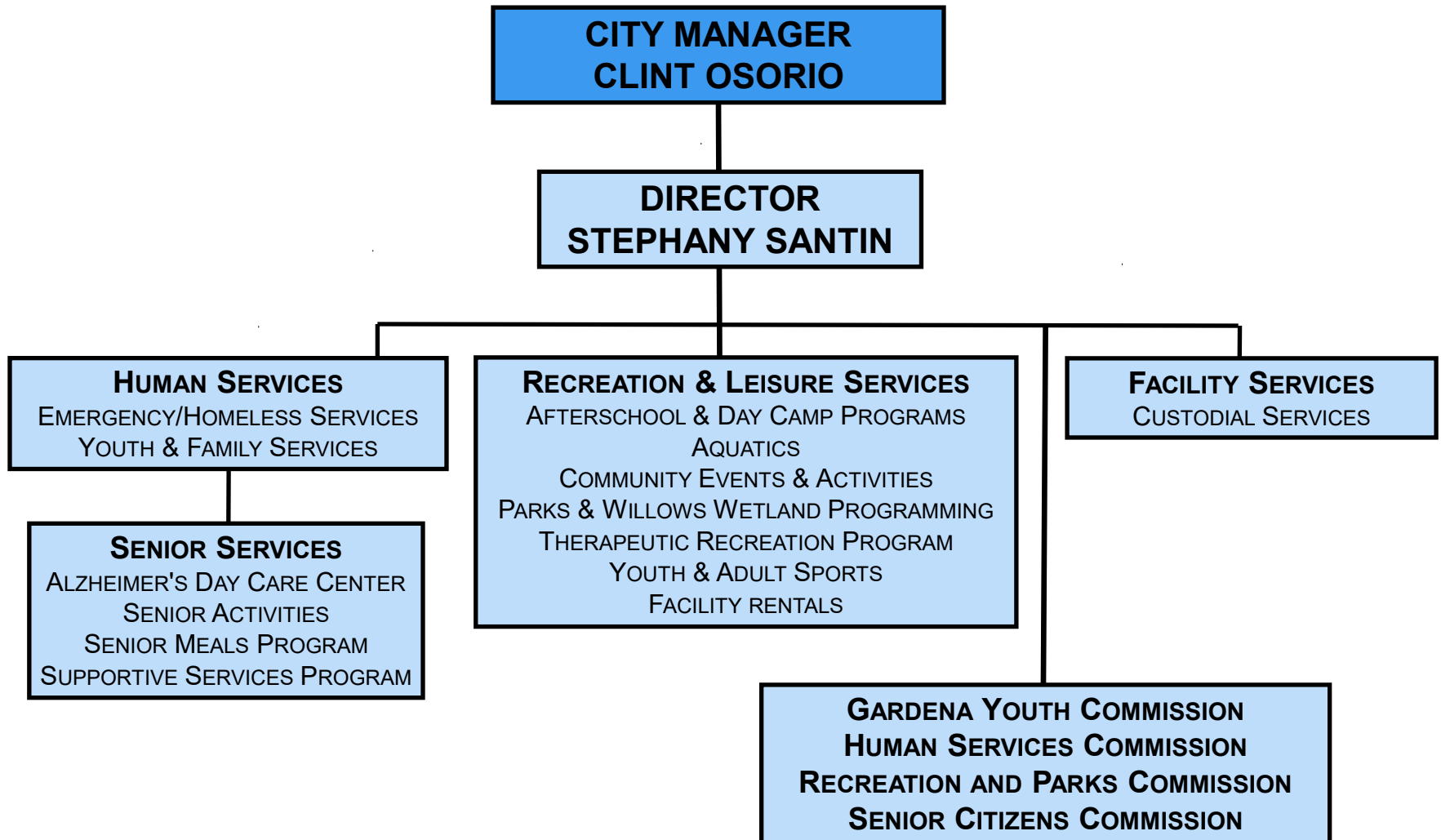
Goal #2

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 22/23	Budgeted FY 23/24	Budgeted FY 24/25	Proposed Amended FY 25/26
RECREATION & HUMAN SERVICES				
Recreation				
Director of Recreation & Human Services	1.00	1.00	1.00	1.00
Recreation Program Administrator	1.00	1.00	1.00	1.00
Administrative Coordinator	-	-	1.00	-
Administrative Analyst I	1.00	1.00	-	1.00
Recreation Supervisor	2.00	2.00	2.00	3.00
Intern	0.60	0.60	1.00	1.00
Community Services Counselor	2.00	2.00	2.00	-
Community Center Coordinator	1.00	1.00	1.00	1.00
Recreation Coordinator	3.00	3.00	3.00	3.00
Recreation Leader II	3.80	3.80	3.80	3.80
Recreation Leader I	15.46	15.46	17.26	16.76
Customer Service Clerk I	-	-	-	1.00
Activity Coordinator	2.00	1.00	1.00	1.00
Recreation Instructor	-	-	3.00	3.00
Recreation Commissioner	5.00	5.00	5.00	5.00
Senior Citizens Commissioner	5.00	5.00	5.00	5.00
Human Services Commissioner	5.00	5.00	5.00	5.00
Gardena Youth Commissioner	10.00	10.00	10.00	10.00
Total Recreation	57.86	56.86	62.06	61.56
Facilities				
Custodian Lead	1.59	1.59	1.00	1.00
Custodian II	8.00	8.00	8.00	8.00
Custodian I	3.50	3.50	5.30	4.80
Total Facilities	13.09	13.09	14.30	13.80

Some positions are being funded by grants

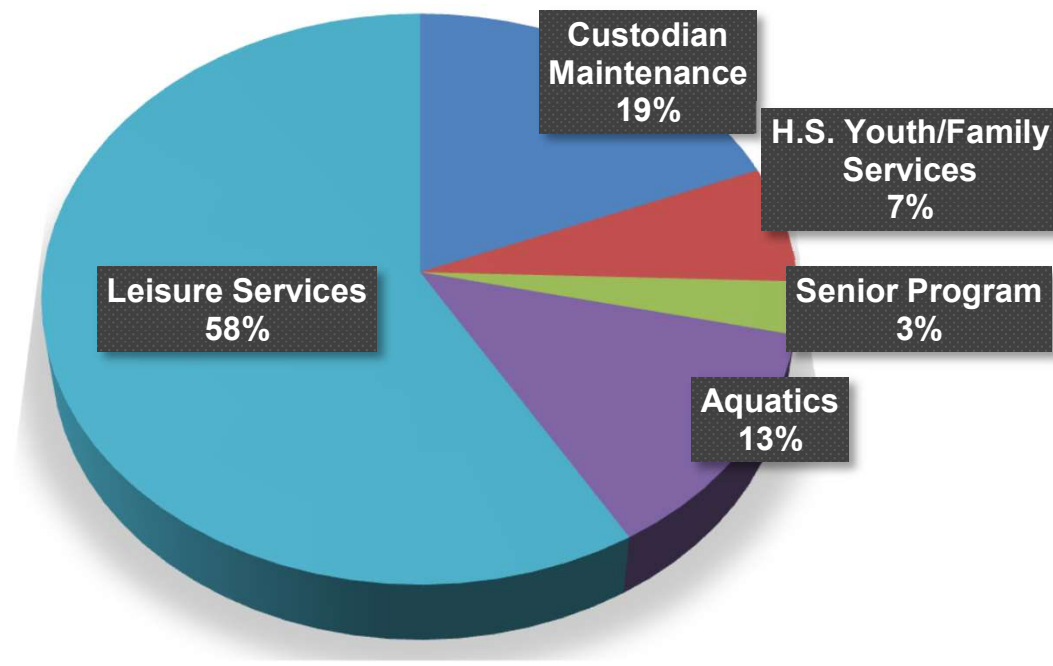
RECREATION & HUMAN SERVICES

Staffing Plan - Full Time Equivalent Positions

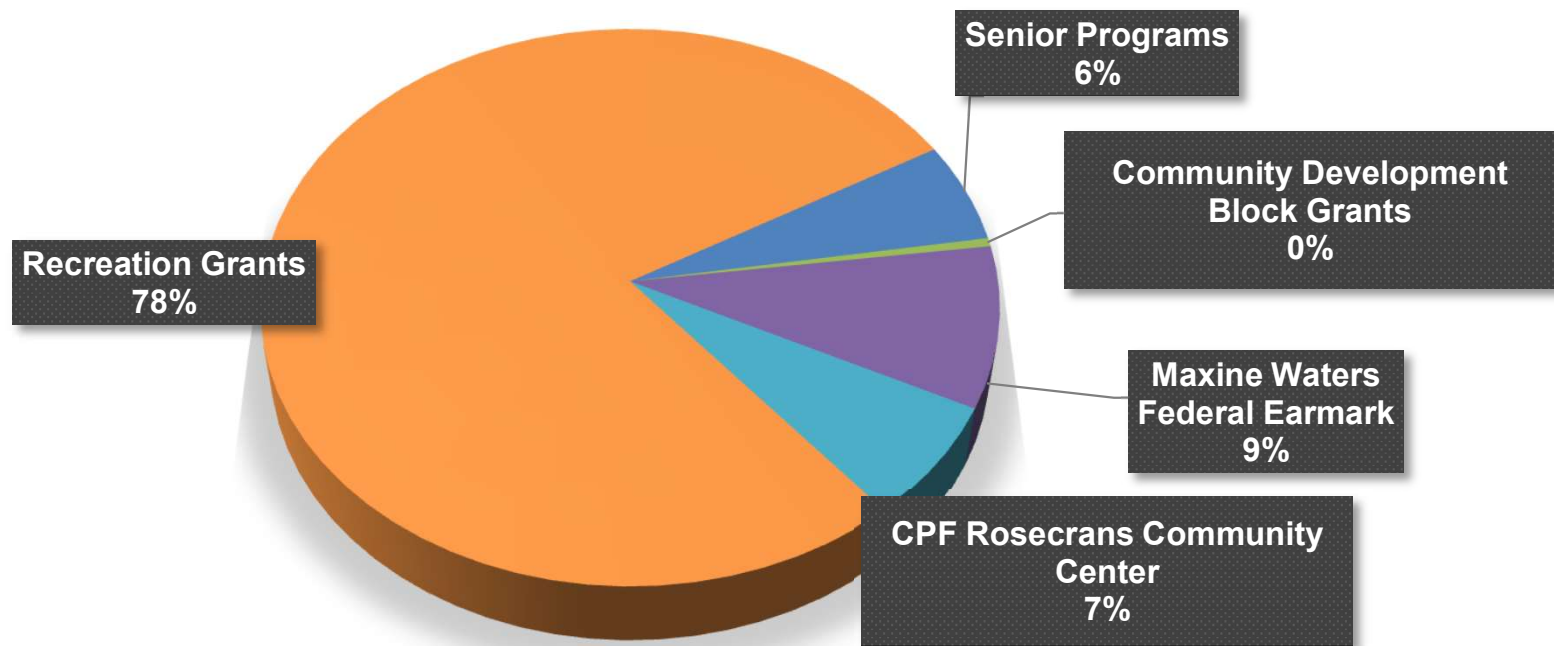
	Budgeted FY 22/23	Budgeted FY 23/24	Budgeted FY 24/25	Proposed Amended FY 25/26
RECREATION & HUMAN SERVICES cont.				
<u>Human Services</u>				
Administrative Coordinator	1.00	1.00	1.00	1.00
Human Services Aide	1.18	1.18	2.70	2.70
Community Aide II	1.00	1.00	1.00	1.00
Certified Nursing Assistant	1.44	1.44	1.44	1.44
Nutrition Services Coordinator	3.00	3.00	3.00	2.00
Social Services Coordinator	-	-	-	1.00
Homeless Coordinator	1.00	1.00	1.00	-
Human Services Coordinator	-	-	-	3.00
Meal Services Coordinator	2.41	2.41	2.41	2.41
Geriatric Aide	0.40	0.40	0.40	0.40
<i>Total Human Services</i>	11.43	11.43	12.95	14.95
<u>Aquatic & Senior Center</u>				
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	-
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
<i>Total Aquatic & Senior Center</i>	-	11.50	14.60	15.35
TOTAL ELECTED & APPOINTED POSITIONS	25.00	25.00	25.00	25.00
TOTAL FTE - RECREATION & HUMAN SERVICES	57.38	67.88	78.91	80.66

Some positions are being funded by grants

Recreation & Human Services	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
Custodian Maintenance	1,068,800	1,017,688	1,266,083	1,274,906
H.S. Youth/Family Services	372,150	386,368	448,117	445,283
Senior Program	-	69,860	189,927	200,157
Aquatics	-	-	1,238,129	876,574
Leisure Services	2,525,977	3,064,652	3,446,673	3,943,243
Total Recreation & Human Services	3,966,927	4,538,567	6,588,929	6,740,163



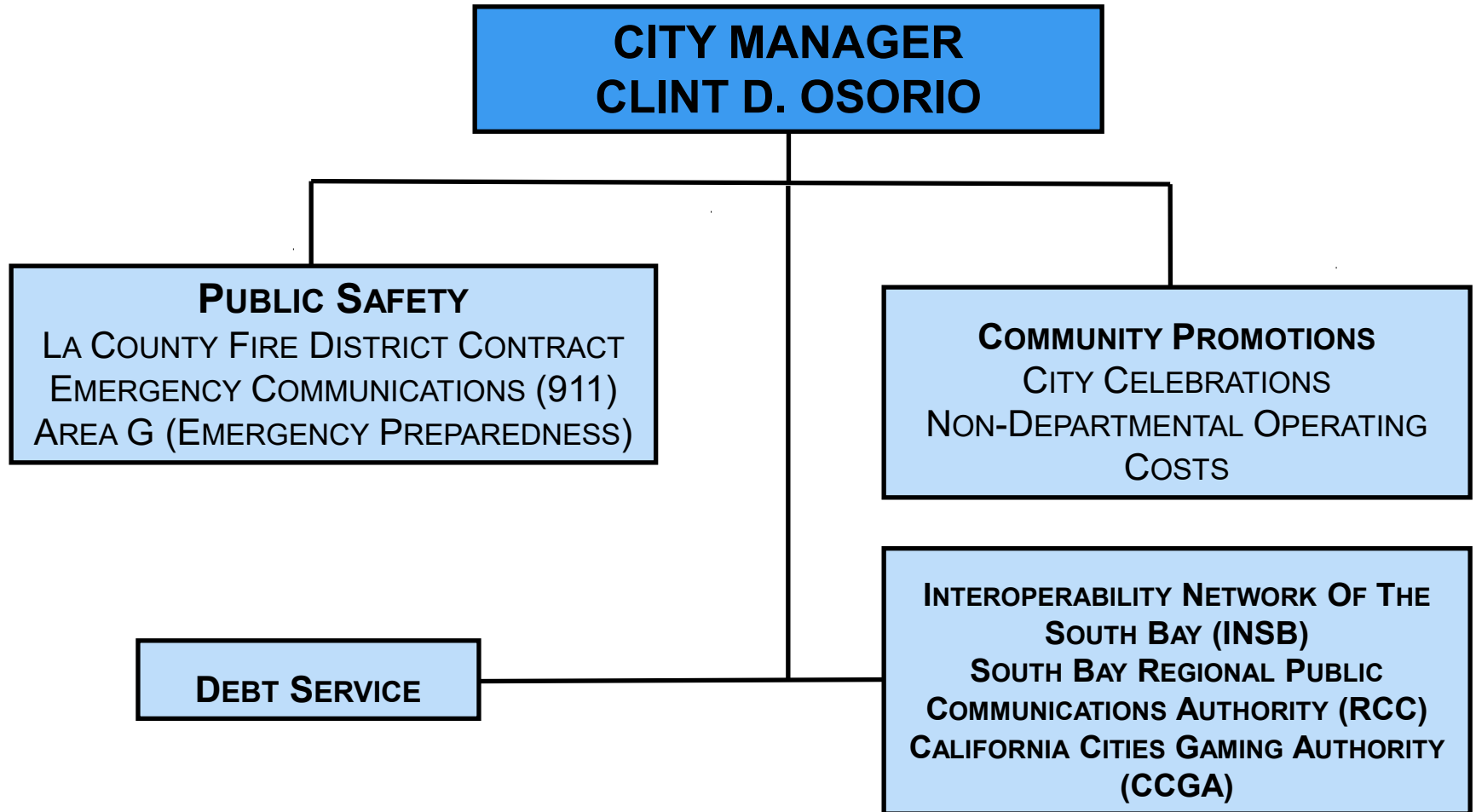
Special Revenue Funds Recreation & Human Services	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
Senior Programs	897,400	954,274	849,910	868,908
Family Child Care	3,107,344	1,462,521	-	-
Community Development Block Grants	33,525	44,094	88,840	72,469
Maxine Waters Federal Earmark	-	-	1,400,000	1,400,000
CPF Rosecrans Community Center	-	-	-	1,000,000
Recreation Grants	1,898,740	5,684,754	18,854,229	11,652,295
Total Recreation & Human Services Special Revenue Funds	5,937,009	8,145,643	21,192,979	14,993,672



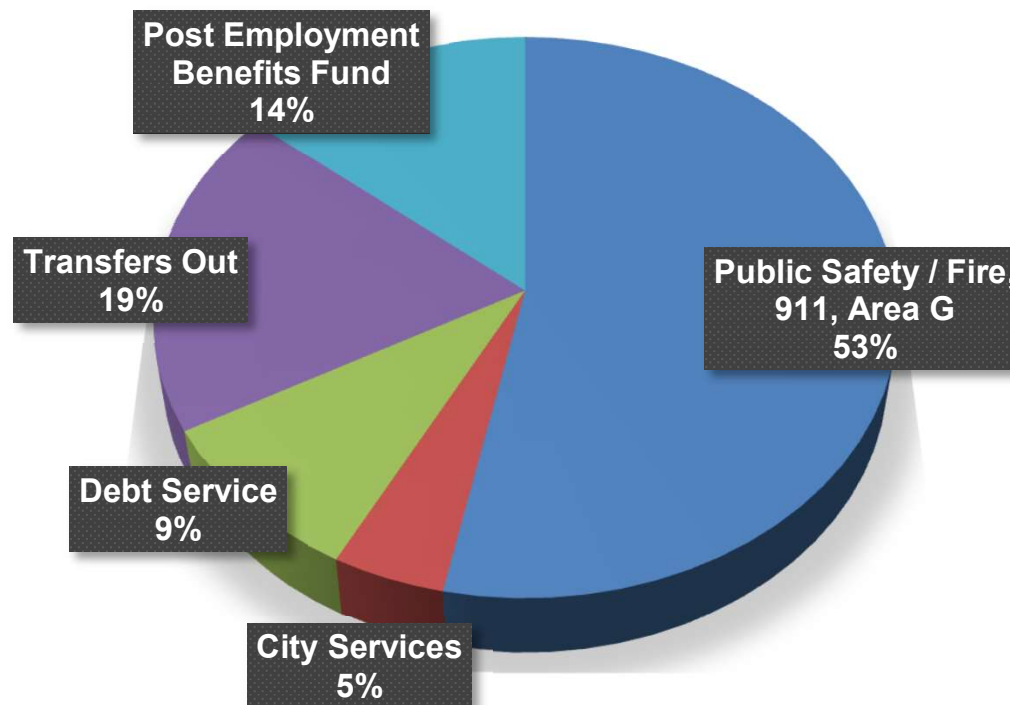


NON-DEPARTMENTAL

NON-DEPARTMENTAL



Non-Departmental	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
Public Safety / Fire, 911, Area G	12,253,554	13,689,106	14,645,597	15,247,240
City Services	2,838,990	2,345,752	1,069,730	1,289,108
Debt Service	2,989,894	2,970,462	2,659,165	2,653,425
Transfers Out	15,536,459	16,782,476	8,719,876	5,453,982
Post Employment Benefits Fund	3,216,034	3,463,192	3,853,983	4,003,982
City OPEB Trust Fund	-	750,000	600,000	550,000
Unfunded Accrued Liabilities (UAL) Fund	-	-	-	600,000
Total Non-Departmental	36,834,931	40,000,988	31,548,351	29,797,737





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



CAPITAL IMPROVEMENT PROGRAM (CIP) PROPOSED AMENDED BUDGET FY 2025/2026

CAPITAL IMPROVEMENT PROGRAM (CIP)



FY 2025-2026

PARK & FACILITY IMPROVEMENTS

\$27,115,146

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

STREETS, SEWER & STORMWATER IMPROVEMENTS

\$40,940,142

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

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

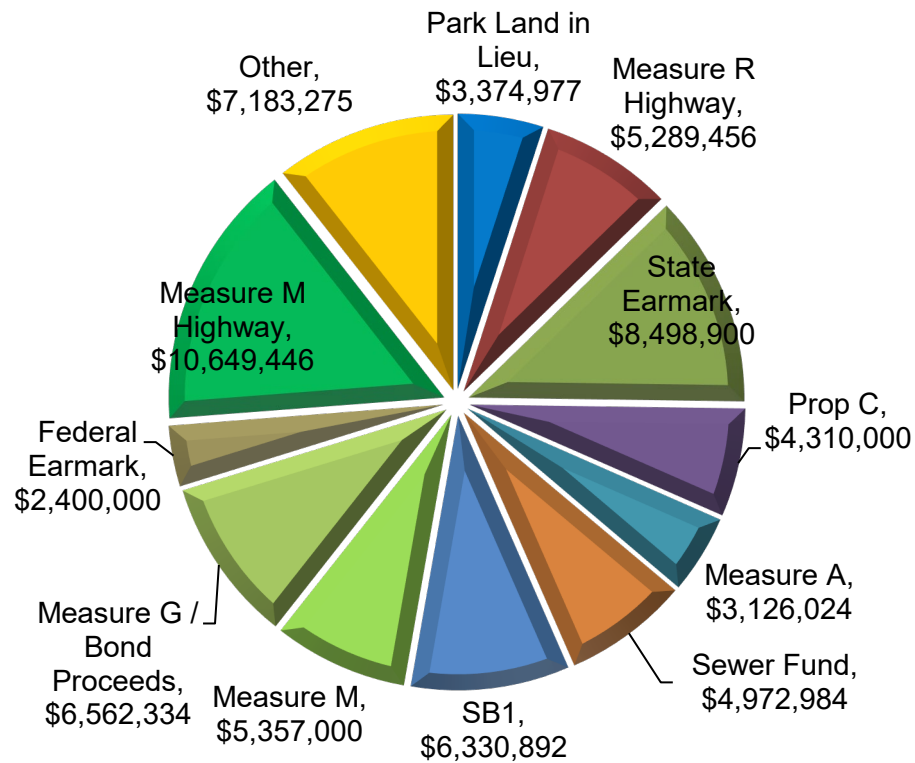
CAPITAL IMPROVEMENT PROGRAM BUDGET TOTAL

\$68,055,288

Capital Improvement Program Proposed Amended Budget Fiscal Year 2025-2026

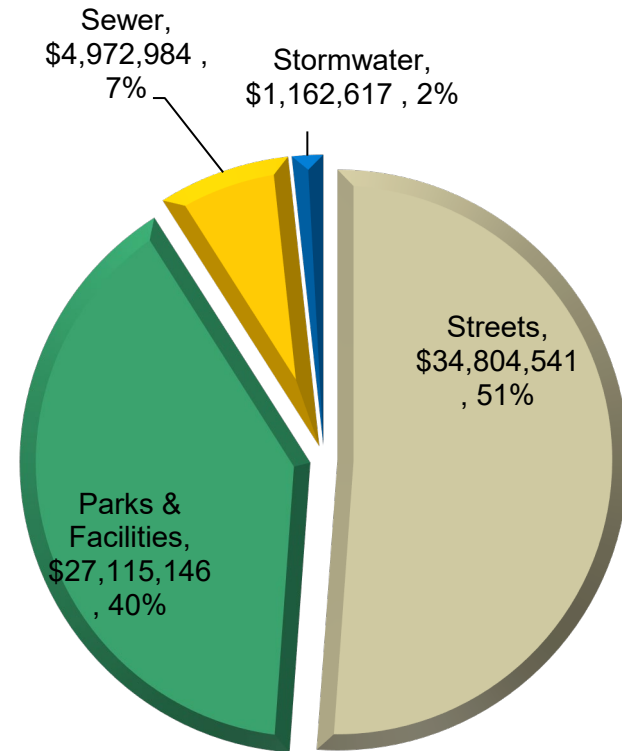
CAPITAL REVENUE

... Where the money comes from ...



CAPITAL EXPENDITURES

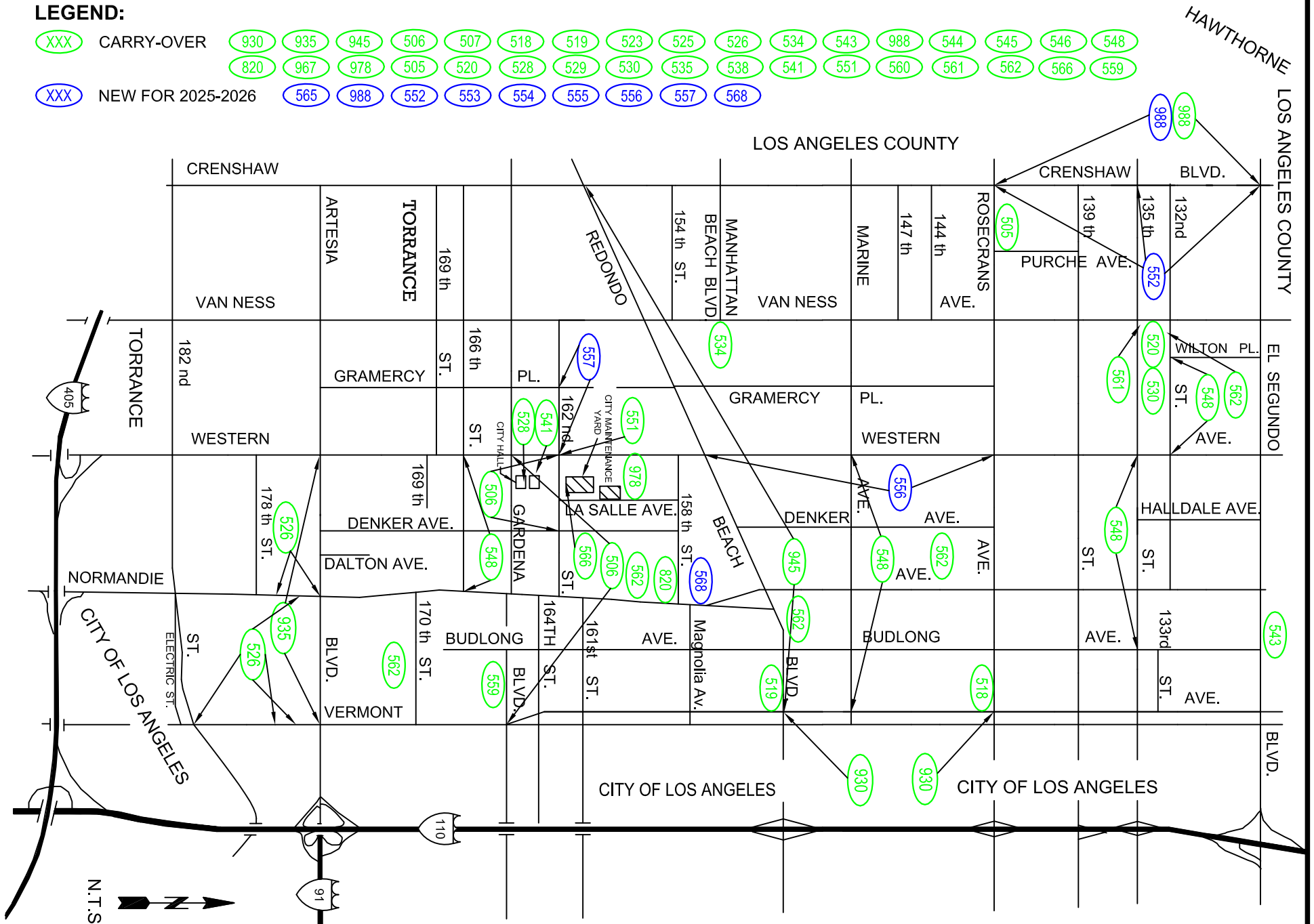
... Where the money goes...



CIP 2025 - 2026

LEGEND:

- (XXX) CARRY-OVER
 (930) (935) (945) (506) (507) (518) (519) (523) (525) (526) (534) (543) (988) (544) (545) (546) (548)
(820) (967) (978) (505) (520) (528) (529) (530) (535) (538) (541) (551) (560) (561) (562) (566) (559)
(XXX) NEW FOR 2025-2026
 (565) (988) (552) (553) (554) (555) (556) (557) (568)



CAPITAL IMPROVEMENT PROGRAM – STREETS
FISCAL YEAR 2025-2026

<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>		
930 (c)	Vermont Ave Traffic Signal Improvements - \$1,939,534 Improve traffic signals at Vermont Ave. and Rosecrans Ave., and Redondo Beach Blvd.	507 (c)	Citywide Wayfinding/Entry Sign Program - \$97,726 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.
935 (c)	Artesia Blvd Signal Improvements - \$5,774,922 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.	518 (c)	County Regional Traffic Signal Synchronization Program (TSSP) on East Rosecrans Ave - \$400,000 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.
945 (c)	Redondo Beach Blvd Street Improvements - \$10,649,446 Improve traffic flow along Redondo Beach Blvd. from Crenshaw Blvd. to Vermont Ave; new medians, improve signal, signing & striping, rehabilitate concrete and pavements.	519 (c)	County Regional Traffic Signal Synchronization Program (TSSP) on Redondo Beach Blvd - \$20,000 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.
988 (n)	NB Crenshaw Blvd Improvements (129th to Rosecrans) - \$1,848,000 Rehabilitate asphalt pavement, striping, and improve pedestrian safety as needed. The limits consist of County of Los Angeles jurisdiction between Channel Bridge and 135 th Street.		
506 (c)	Gardena Decorative Street Lighting - \$60,600 Convert existing streetlights to SCE approved decorative lights on Gardena Blvd between Vermont and Western and 162 nd Street from Denker Ave to Western Ave.	523 (c)	Storm Drain Master Plan - \$222,617 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.

(c) – Continuing project from previous years

(n) – New project proposed for fiscal year 2025-2026

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 – STREETS
FISCAL YEAR 2025-2026

<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>		
525 (c)	Local Street Improvements FY 2023/2024 - \$3,034,601 Rehabilitate various local residential streets asphalt pavement, striping and pedestrian safety as needed.	545 (c)	Annual Pedestrian Safety Improvements FY 2024/2025 - \$461,421 Remove and replace damaged curbs, gutters, sidewalks, and access ramps at various locations.
526 (c)	Normandie Ave (Artesia to 177th), Cassidey St (Normandie to Vermont) and Vermont Ave (177th to 182nd) Street Improvements - \$1,362,000 Rehabilitate various streets asphalt pavement, striping and pedestrian safety as needed.	546 (c)	Annual Sewer Improvements FY 2024/2025 - \$2,972,984 Replace or rehab deficient and high maintenance sewer mains that have leaks, root intrusion, and settlement problems.
534 (c)	County Regional Traffic Signal Synchronization Program (TSSP) on Manhattan Beach Blvd - \$55,000 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.	548 (c)	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 - \$1,462,000 Rehabilitate various streets asphalt pavement, striping and pedestrian safety as needed.
543 (c)	County Regional Traffic Signal Synchronization Program (TSSP) on El Segundo Blvd - \$50,000 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.	552 (n)	County Regional Traffic Signal Synchronization Program (TSSP) on Crenshaw Blvd - \$250,000 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 th Street, and Rosecrans Ave.
544 (c)	Annual Local Street Improvements FY 2024/2025 - \$1,698,340 Rehabilitate various local residential streets asphalt pavement, striping and pedestrian safety as needed.	553 (n)	Annual Local Street Improvements FY 2025/2026 - \$1,847,951 Rehabilitate various local residential streets asphalt pavement, striping and pedestrian safety as needed.

(c) – Continuing project from previous years

(n) – New project proposed for fiscal year 2025-2026

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 – STREETS
FISCAL YEAR 2025-2026

<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>	
554 (n)	Annual Pedestrian Safety Improvements FY 2025/2026 - \$1,343,000 Remove and replace damaged curbs, gutters, sidewalks, and access ramps at various locations in maintenance districts four, five and six.	involves replacing the current communication lines with a fiber optic network.
555 (n)	Annual Sewer Improvements FY 2025/2026 - \$2,000,000 Replace or rehab deficient and high maintenance sewer mains that have leaks, root intrusion, and settlement problems at various locations.	568 (n) Mas Fukai Park & Peary Middle School Recycled Water Project - \$100,000 Expand the use of recycled water to irrigate green spaces through a collaborative effort led by the West Basin Municipal Water District, with the City's participation.
556 (n)	Western Ave Street Improvements (RBB to Rosecrans) - \$1,550,000 Rehabilitate asphalt pavement, striping, and improve pedestrian safety as needed.	
557 (n)	157th St (Van Ness to Gramercy), 162nd St (Gramercy to Western), and 164th St (Normandie to New Hampshire) Street Improvements - \$900,000 Rehabilitate asphalt pavement, striping, and improve pedestrian safety as needed.	
565 (n)	Gardena ITS Network Project - TBD Improve the flow of traffic within the City by upgrading the existing legacy Traffic Signal System (TSS). The new Advance Traffic Controller (ATC) based TSS will be safer, smarter, more efficient, and more reliable. A key component of this upgrade	

(c) – Continuing project from previous years

(n) – New project proposed for fiscal year 2025-2026

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 – PARKS / FACILITIES
FISCAL YEAR 2025-2026

JOB NO. PROJECT DESCRIPTION

820 (c)	Mas Fukai Park Rehabilitation - \$8,766,024 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.	events, along with any incidental upgrades required to comply with state building codes.
978 (c)	Gardena Community Aquatic and Senior Center - \$7,962,334 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.	529 (c) Park Electronic Signage - \$574,977 Installation of new electronic signs for several parks.
505 (c)	Rosecrans New Community Center - \$1,000,000 Conceptual design of the new community center.	530 (c) Rowley Park Basketball Court Rehabilitation - \$686,671 Renovate/repair the existing basketball court and its drainage.
520 (c)	Rowley Park Gymnasium HVAC Upgrade – 466,208 Replace three (3) existing Carrier/BDP gas electric package units.	535 (c) Multi-Park Improvements - \$250,000 Renovate/repair and upgrade the existing park facilities and amenities.
528 (c)	Nakaoka Community Center Electrical System and Civic Center Outdoor lighting Upgrades - \$1,047,246 Comprehensive electrical upgrade of the building's power distribution system to accommodate increased electrical loads, future expansions, and a standby generator. Improvements will also include enhanced Civic Center lawn and parking lot lighting to improve security and support public	541 (c) Gardena City Hall Electrical System Upgrade - \$428,964 Comprehensive electrical upgrade of the building's power distribution system to accommodate increased electrical loads, future expansions, the addition of electric vehicle (EV) charging stations, and a standby generator, along with any incidental upgrades required to comply with state building codes.
		551 (c) City Message Board at 162nd & Western - \$140,030 Update the existing electric power system in the City Hall and Police Department buildings to current standards, increase loads, and establish an emergency generator.

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

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 – PARKS / FACILITIES
FISCAL YEAR 2025-2026

<u>JOB NO.</u>	<u>PROJECT DESCRIPTION</u>
560 (c)	Fiber Infrastructure Upgrade - \$3,542,990 Design and deploy a fiber corridor to connect Gardena residents, small business, schools, community facilities, and other broadband capabilities at city's facilities.
561 (c)	Rowley Park Gymnasium Renovation - \$2,489,792 Revamp the current gymnasium facility and upgrade the overall amenities to meet current standards and needs.
566 (n)	Police Department GJIP Office Remodel - \$300,000 Remodel the purchased dental property into Gardena Juvenile Justice and Intervention Program office.

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

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 2025-2026 FUNDING SUMMARY

FUNDING SOURCE		STREETS, SEWER & STORMWATER IMPROVEMENTS	PROJECT COST
Measure R Highway	#930 (c)	Vermont Ave Traffic Signal Improvement	1,939,534
	#935 (c)	Artesia Blvd. Street Improvements (Western to Vermont)	3,349,922
		Measure R Highway - Total	5,289,456
			\$5,289,456
Measure M Highway	#945 (c)	RBB Street Improvements (Crenshaw to Vermont)	10,649,446
			\$10,649,446
SB 821 (TDA)	#545 (c)	Annual Pedestrian Safety Improvements FY 2024-2025	61,421
	#554 (n)	Pedestrian Safety Improvements FY 2025-2026	143,000
		SB 821 (TDA) - Total	204,421
			204,421
Prop C	#935 (c)	Artesia Blvd. Street Improvements (Western to Vermont)	1,650,000
	#988 (c)	Crenshaw Blvd St. Improvements - Rosecrans to El Segundo	348,000
	#526 (c)	Normandie (Artesia to 177th), Cassidey (Normandie to Vermont) and Vermont (177th to 182nd) Street Improvements	1,362,000
	#543 (c)	County Regional TSSP on El Segundo Blvd TSSP (At Budlong)	50,000
	#556 (n)	Western Ave Street Improvement	900,000
		Prop C - Total	4,310,000
			4,310,000
Gas Tax	#507 (c)	Citywide Wayfinding Program	97,726
	#534 (c)	County Regional TSSP on Manhattan Beach Blvd	55,000
	#553 (n)	Local Street Improvements 2025-2026	250,000
		Gas Tax - Total	402,726
			\$402,726
Measure M Local	#935 (c)	Artesia Blvd. Street Improvements (Western to Vermont)	575,000
	#518 (c)	County Regional TSSP on Rosecrans	400,000
	#519 (c)	County Regional TSSP on RBB	20,000
	#545 (c)	Annual Pedestrian Safety Improvements FY 2024-2025	400,000
		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	1,462,000
	#548 (c)		1,462,000
	#554 (n)	Pedestrian Safety Improvements FY 2025-2026	1,200,000
	#556 (n)	Western Ave Street Improvement	650,000
	#557 (n)	157th, 162nd & 164th Street Improvements	650,000
		Measure M Local - Total	5,357,000
			\$5,357,000
SB 1	#525 (c)	Local Street Improvements FY 2023-2024	3,034,601
	#544 (c)	Annual Local Street Improvements FY 2024-2025	1,698,340
	#553 (n)	Local Street Improvements 2025-2026	1,597,951
		SB1 - Total	6,330,892
			\$6,330,892

CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2025-2026 FUNDING SUMMARY

FUNDING SOURCE		STREETS, SEWER & STORMWATER IMPROVEMENTS	PROJECT COST
Measure R Local	#935 (c)	Artesia Blvd. Street Improvements (Western to Vermont)	200,000
	#988 (c)	Crenshaw Blvd St. Improvements - Rosecrans to El Segundo	1,500,000
	#552 (n)	County Regional TSSP on Crenshaw Blvd	250,000
	#557 (n)	157th, 162nd & 164th Street Improvements	250,000
		Measure R Local - Total	2,200,000
Sewer Fund	#546 (c)	Annual Sewer Improvements FY 2024-2025	2,972,984
	#555 (n)	Sewer Improvements FY2025-26	2,000,000
		Sewer Fund - Total	4,972,984
Measure W	#820 (c)	Mas Fukai Park Improvements	840,000
	#523 (c)	Storm Drain Master Plan	222,617
	#568 (n)	Mas Fukai Park & Peary Middle School Recycled Water Project	100,000
		Measure W - Total	1,162,617
Lighting District	#506 (c)	Gardena Decorative Street Lighting	60,600
STREETS, SEWER & STORMWATER IMPROVEMENTS SUBTOTAL			\$40,940,142

CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2025-2026 FUNDING SUMMARY

FUNDING SOURCE		PARK/FACILITY IMPROVEMENTS	PROJECT COST
Park Land in Lieu	#820 (c)	Mas Fukai Park Improvements	2,800,000
	#529 (c)	Park Electronic Signage	574,977
		Park Land in Lieu - Total	3,374,977
Measure A	#820 (c)	Mas Fukai Park Improvements	3,126,024
		Measure A - Total	3,126,024
Prop 68	#530 (c)	Rowley Park Basketball Court Rehabilitation	100,000
Bond Proceeds / Measure G	#978 (c)	Gardena Community Aquatic & Senior Center	6,562,334
Federal Earmarks	#978 (c)	Gardena Community Aquatic & Senior Center	1,400,000
	#505 (c)	Rosecrans Community Center	1,000,000
		Project Reimbursements	300,000
		Federal Earmarks - Total	2,700,000
State Earmarks	#820 (c)	Mas Fukai Park Improvements	2,000,000
	#520 (c)	Rowley Park Gymnasium HVAC Upgrade	466,208
	#560 (c)	Fiber Infrastructure Upgrade	3,542,900
	#561 (c)	Rowley Park Gymnasium Renovation	2,489,792
		State Earmarks - Total	8,498,900
Development Impact Fee	#528 (c)	Civic Center Lighting Improvements	811,000
Deferred Maintenance Fund	#528 (c)	Civic Center Lighting Improvements	236,246
	#530 (c)	Rowley Park Basketball Court Rehabilitation	586,671
	#535 (c)	Multi-Park Improvements	250,000
	#541 (c)	City Hall & PD Electrical Distribution System Upgrade	428,964
	#551 (c)	City Message Board at 162nd & Western	140,030
	\$566(n)	Police Department GJIP Office Remodel	300,000
		Deferred Maintenance Fund - Total	1,941,911
		PARK/FACILITY IMPROVEMENTS SUBTOTAL	\$27,115,146
FISCAL YEAR 2025-2026 CIP BUDGET TOTAL			\$68,055,288

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2025-2035

	FUNDING (\$1,000's)									
	Prop C	SB 821	Measure R*	Measure M*	Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
FISCAL YEAR 2025-2026										
Vermont Ave Traffic Signal Improvement at Rosecrans & RBB			\$ 1,940 R							
Artesia Blvd Signal Improvements (Western Ave to Vermont Ave)	\$ 1,650		\$ 3,350 R \$ 200 L	\$ 575 L						
RBB Street Improvements (Crenshaw to Vermont)				\$ 10,649 R						
NB Crenshaw Blvd Improvements (129th to Rosecrans)	\$ 348		\$ 1,500 L							
Gardena Decorative Street Lighting										\$ 61
Citywide Wayfinding Program					\$ 98					
County Regional TSSP on Rosecrans				\$ 400 L						
County Regional TSSP on RBB				\$ 20 L						
Storm Drain Master Plan									\$ 223	
Local Street Improvement FY 23/24						\$ 3,035				
Normandie (Artesia to 177th), Cassidy (Normandie to Vermont), and Vermont (177th to 182nd) Street Improvements	\$ 1,362									
County Regional TSSP on MBB					\$ 55					
County Regional TSSP on El Segundo Blvd	\$ 50									
Annual Local Street Improvements FY 24/25						\$ 1,698				
Annual Pedestrian Safety Improvements FY 24/25		\$ 61		\$ 400 L						
Annual Sewer Improvements FY 24/25								\$ 2,973		
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) Street Improvements				\$ 1,462 L						
County Regional TSSP on Crenshaw			\$ 250 L							

* L - Local Share R - Regional/Highway funds

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2025-2035

	FUNDING (\$1,000's)									
	Prop C	SB 821	Measure R*	Measure M*	Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
Annual Local Street Improvements FY 25/26					\$ 250	\$ 1,598				
Annual Pedestrian Safety Improvements FY 25/26		\$ 143		\$ 1,200 L						
Annual Sewer Improvements FY 25/26								\$ 2,000		
Western Ave Street Improvement (RBB to Rosecrans)	\$ 900			\$ 650 L						
157th St (Van Ness to Gramercy), 162nd St (Gramercy to Western), and 164th St (Normandie to New Hampshire) Street Improvements			\$ 250 L	\$ 650 L						
Fukai & Peary Middle School Recycled Water Project									\$ 100	
TOTAL Fiscal Year 2025 - 2026	\$ 4,310	\$ 204	\$ 7,490	\$ 16,006	\$ 403	\$ 6,331	\$ -	\$ 4,973	\$ 323	\$ 61
FISCAL YEAR 2026 - 2027										
Arterial and Collector Street Improvements	\$ 1,300		\$ 1,000 L	\$ 1,100 L						
Local Street Improvements FY 26/27 at Various Locations					\$ 600	\$ 1,650				
Annual Ped Safety Improvements FY 26/27		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 600		
Annual Storm Drain Rehabilitation								\$ 600		
TOTAL Fiscal Year 2026 - 2027	\$ 1,300	\$ 60	\$ 1,000	\$ 1,500	\$ 600	\$ 1,650	\$ -	\$ 1,200	\$ -	\$ -
FISCAL YEAR 2027 - 2028										
Arterial and Collector Street Improvements	\$ 1,300		\$ 1,000 L	\$ 1,100 L						
Local Street Improvements FY 27/28 at Various Locations					\$ 600	\$ 1,650				

* L - Local Share R - Regional/Highway funds

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2025-2035

	FUNDING (\$1,000's)									
	Prop C	SB 821	Measure R*	Measure M*	Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
Annual Ped Safety Improvements FY 27/28		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 600		
Annual Storm Drain Rehabilitation								\$ 600		
Pavement Management System Update				\$ 50 L						
TOTAL Fiscal Year 2027 - 2028	\$ 1,300	\$ 60	\$ 1,000	\$ 1,550	\$ 600	\$ 1,650	\$ -	\$ 1,200	\$ -	\$ -
FISCAL YEAR 2028 - 2029										
Arterial and Collector Street Improvements	\$ 1,300		\$ 1,000 L	\$ 1,100 L						
Local Street Improvements FY 28/29 at Various Locations					\$ 600	\$ 1,650				
Annual Ped Safety Improvements FY 28/29		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 600		
Annual Storm Drain Rehabilitation								\$ 600		
TOTAL Fiscal Year 2028 - 2029	\$ 1,300	\$ 60	\$ 1,000	\$ 1,500	\$ 600	\$ 1,650	\$ -	\$ 1,200	\$ -	\$ -
FISCAL YEAR 2029-2030										
Arterial and Collector Street Improvements	\$ 1,300		\$ 1,000 L	\$ 1,100 L						
Local Street Improvements FY 29/30 at Various Locations					\$ 600	\$ 1,650				
Annual Ped Safety Improvements FY 29/30		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 600		
Annual Storm Drain Rehabilitation								\$ 600		
TOTAL Fiscal Year 2029 - 2030	\$ 1,300	\$ 60	\$ 1,000	\$ 1,500	\$ 600	\$ 1,650	\$ -	\$ 1,200	\$ -	\$ -

* L - Local Share R - Regional/Highway funds

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2025-2035

	FUNDING (\$1,000's)									
	Prop C	SB 821	Measure R*	Measure M*	Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
FISCAL YEAR 2030 - 2031										
Arterial and Collector Street Improvements	\$ 1,300		\$ 1,000 L	\$ 1,100 L						
Local Street Improvements FY 30/31 at Various Locations					\$ 600	\$ 1,650				
Annual Ped Safety Improvements FY 30/31		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 600		
Annual Storm Drain Rehabilitation								\$ 600		
Pavement Management System Update				\$ 50 L						
TOTAL Fiscal Year 2030 - 2031	\$ 1,300	\$ 60	\$ 1,000	\$ 1,550	\$ 600	\$ 1,650	\$ -	\$ 1,200	\$ -	\$ -
FISCAL YEAR 2031 - 2032										
Arterial and Collector Street Improvements	\$ 1,300		\$ 1,000 L	\$ 1,100 L						
Local Street Improvements FY 31/32 at Various Locations					\$ 600	\$ 1,650				
Annual Ped Safety Improvements FY 31/32		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 600		
Annual Storm Drain Rehabilitation								\$ 600		
TOTAL Fiscal Year 2031 - 2032	\$ 1,300	\$ 60	\$ 1,000	\$ 1,500	\$ 600	\$ 1,650	\$ -	\$ 1,200	\$ -	\$ -
FISCAL YEAR 2032 - 2033										
Arterial and Collector Street Improvements	\$ 1,300		\$ 1,000 L	\$ 1,100 L						
Local Street Improvements FY 32/33 at Various Locations					\$ 600	\$ 1,650				

* L - Local Share R - Regional/Highway funds

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2025-2035

	FUNDING (\$1,000's)									
	Prop C	SB 821	Measure R*	Measure M*	Gas Tax	SB1	Federal	Sewer	Measure W	Lighting Dist.
Annual Ped Safety Improvements FY 32/33		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 600		
Annual Storm Drain Rehabilitation								\$ 600		
TOTAL Fiscal Year 2032 - 2033	\$ 1,300	\$ 60	\$ 1,000	\$ 1,500	\$ 600	\$ 1,650	\$ -	\$ 1,200	\$ -	\$ -
FISCAL YEAR 2033 - 2034										
Arterial and Collector Street Improvements	\$ 1,300		\$ 1,000 L	\$ 1,100 L						
Local Street Improvements FY 33/34 at Various Locations					\$ 600	\$ 1,650				
Annual Ped Safety Improvements FY 33/34		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 600		
Annual Storm Drain Rehabilitation								\$ 600		
Pavement Management System Update				\$ 50 L						
TOTAL Fiscal Year 2033 - 2034	\$ 1,300	\$ 60	\$ 1,000	\$ 1,550	\$ 600	\$ 1,650	\$ -	\$ 1,200	\$ -	\$ -
FISCAL YEAR 2034 - 2035										
Arterial and Collector Street	\$ 1,300		\$ 1,000 L	\$ 1,100 L						
Local Street Improvements FY 34/35 at Various Locations					\$ 600	\$ 1,650				
Annual Ped Safety Improvements FY 34/35		\$ 60		\$ 400 L						
Annual Sewer Improvements (Various Locations)								\$ 600		
Annual Storm Drain Rehabilitation								\$ 600		
Pavement Management System Update				\$ 50 L						
TOTAL Fiscal Year 2034 - 2035	\$ 1,300	\$ 60	\$ 1,000	\$ 1,550	\$ 600	\$ 1,650	\$ -	\$ 1,200	\$ -	\$ -

* L - Local Share R - Regional/Highway funds



DEBT SERVICE PROPOSED AMENDED BUDGET FY 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
Certificates of Participation (COPs):												
2006 A ¹	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
Lease Revenue Bonds:												
2014 ¹	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
Taxable Pension Obligation Bonds:												
2020 ³	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
	\$154,065,000	\$79,477,407	\$233,542,407	\$111,215,000	\$31,749,276	\$142,964,276	\$6,545,001	\$3,919,691	\$10,464,692	\$104,669,999	\$27,829,585	\$132,499,584

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
	\$ 10,477,442

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

² 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: **\$4,570,000.00 ***
(June 30, 2025)

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

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

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

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

PAYMENT DATES: January 1 and July 1

PAYMENT AGENT: US Bank

	DEBT SERVICE REQUIREMENTS		
	FY 2024-25	FY 2025-26	FY 2026-27
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	1,021,806	1,020,391	1,020,946
TOTAL:	\$ 1,021,806	\$ 1,020,391	\$ 1,020,946
<u>EXPENDITURES</u>			
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
TOTAL:	\$ 1,021,806	\$ 1,020,391	\$ 1,020,946

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: **\$940,000.00**
(June 30, 2025)

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

PAYMENT DATES: January 1 and July 1

PAYMENT AGENT: Bank of New York Trust Company

DEBT SERVICE REQUIREMENTS			
	FY 2024-25	FY 2025-26	FY 2026-27
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	186,325	184,825	188,075
TOTAL:	\$ 186,325	\$ 184,825	\$ 188,075
<u>EXPENDITURES</u>			
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
TOTAL:	\$ 186,325	\$ 184,825	\$ 188,075

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: **\$8,861,000.00**
(June 30, 2025)

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

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

PAYMENT AGENT: May 1 and November 1

US Bank

	DEBT SERVICE REQUIREMENTS		
	FY 2024-25	FY 2025-26	FY 2026-27
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	505,784	507,459	503,898
TOTAL:	\$ 505,784	\$ 507,459	\$ 503,898
<u>EXPENDITURES</u>			
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
TOTAL:	\$ 505,784	\$ 507,459	\$ 503,898

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: **\$85,610,000.00** (\$66,802,423 General and \$18,807,577 Enterprise)
(June 30, 2025)

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

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

PAYMENT DATES: April 1 and October 1

PAYMENT AGENT: US Bank

	DEBT SERVICE REQUIREMENTS		
	FY 2024-25	FY 2025-26	FY 2026-27
<u>REVENUE SOURCES</u>			
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
TOTAL:	\$ 7,487,911	\$ 7,680,012	\$ 7,672,117
<u>EXPENDITURES</u>			
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
TOTAL:	\$ 7,630,712	\$ 7,824,017	\$ 7,819,167

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: **\$11,485,000.00**
(June 30, 2025)

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

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

PAYMENT AGENT: US Bank

DEBT SERVICE REQUIREMENTS			
	FY 2024-25	FY 2025-26	FY 2026-27
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	945,250	940,750	945,250
TOTAL:	\$ 945,250	\$ 940,750	\$ 945,250
<u>EXPENDITURES</u>			
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
TOTAL:	\$ 945,250	\$ 940,750	\$ 945,250



INTERNAL SERVICE FUNDS PROPOSED AMENDED BUDGET FY 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

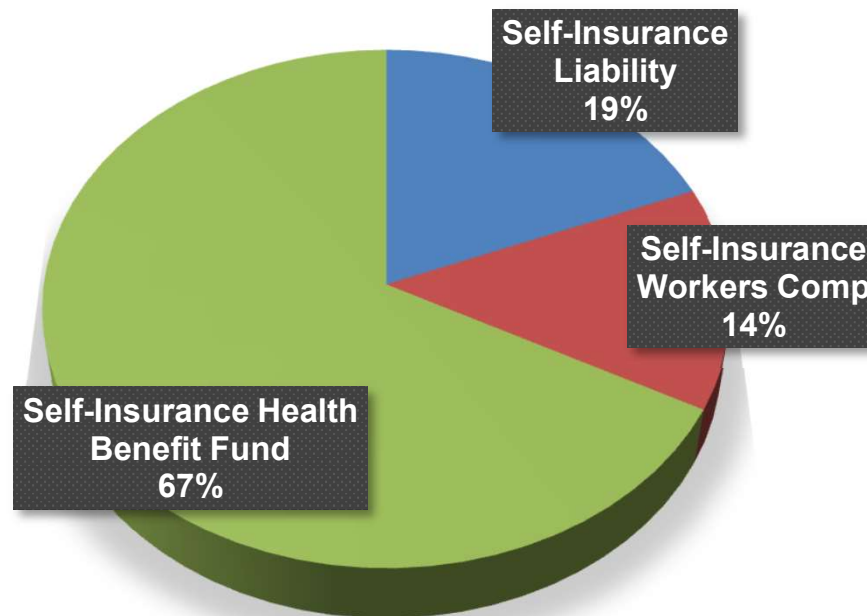
PUBLIC SERVICE GOAL: *To continually build and maintain adequate reserves through annual budget contributions to protect the City's investment in the cost of insurance and other ongoing administrative obligations.*

- **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 \$1,566 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	Audited 2023-2024	Adopted 2024-2025	Proposed Amended 2025-2026
Self-Insurance Liability	3,336,652	2,797,116	2,936,554	3,610,049
Self-Insurance Workers Comp	3,904,195	1,461,438	2,417,205	2,651,776
Self-Insurance Health Benefit Fund	10,070,835	11,160,525	11,984,049	12,872,953
Total Internal Service Funds	17,311,682	15,419,078	17,337,808	19,134,778





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.

FEE

A payment or charge levied by a government entity for a specific service or good.

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
AQMD	Air Quality Management District
ASST	Assistant
ATF	Alcohol Tobacco and Firearms, US Bureau of
ATM	Automated Teller Machine
AVE	Avenue
BJA	Bureau of Justice Assistance
BLDG	Building
BLVD	Boulevard
CA	California
CAMP	California Asset Management Program
CAPE	Community Action Project for the Elderly
CCW	Concealed Carry Weapon
CDBG	Community Development Block Grant
CDE	California Department of Education
CEO	Chief Executive Officer
CEQA	California Environmental Quality Act
CPF	Community Project Funding
CHGS	Charges
CIP	Capital Improvement Projects
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
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
E.G.	For Example (Exempli Gratia)
ENF	Enforcement
EPA	Environmental Protection Agency
ERAF	Educational Relief Augmentation Fund
ETC	Etcetera
EXP	Expense
FEMA	Federal Emergency Management Agency
FPPC	Fair Public Practices Commission
FY	Fiscal Year
GAAFR	Governmental Accounting, Auditing and Financial Reporting
GAAP	Generally Accepted Accounting Practices
GAAS	Generally Accepted Auditing Standards
GASB	Governmental Accounting Standards Board
GEBAC	Gardena Business Economic Advisory Commission
GEPCO	Gardena Employee Personal Computer Opportunity
GFCC	Gardena Family Child Care
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GMBL	Gardena Municipal Bus Line
GMC	Gardena Municipal Code
GRAGA	Gardena Royal and Ancient Golf Association
HS	Human Services
HUD	U.S. Department of Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning
ICMA	International City/County Management Association
i.e.	(Latin: id est) that is
IMPR	Improvement
INC.	Incorporated
IND	Industrial
JAG	Justice Assistance Grant Program

JR.	Junior
JT POWERS	Joint Powers
L.A.	Los Angeles
LACDACC	Los Angeles County Department of Animal Care and Control
LACoFD	Los Angeles County Fire District
LP	Limited Partnership
LAIF	Local Agency Investment Fund
LED	Light-emitting Diode
LTD.	Limited
MAINT	Maintenance
MDC	Mobile Data Computers
MDT	Mobile Data Terminals
MGMT	Management
MGR.	Manager
MIC	Management Information Center
MISC.	Miscellaneous
MTA	Metropolitan Transportation Authority
N.A.	National Association
NPDES	National Pollutant Discharge Elimination System
OAA	Older Americans Act
OCJP	Office of Criminal Justice Planning
OJP	Office of Justice Programs
OPEB	Other Post-Employment Benefits
OSHA	Occupational, Safety and Health Administration
OTS	Office of Traffic Safety
PARS	Public Agency Retirement System
PERS	Public Employee's Retirement System
PK.	Park
PL	Place
PO	Purchase Order
POST	Police Officers Standards and Training
PRIM	Primary
PROG	Program
PSI	Progressive Solutions, Inc.

PT	Part-time
QR CODE	Quick-Response Code
RCC	Regional Communication Center
REC.	Recreation
RFP	Request for Proposal
SB	Senate Bill
S.B.R.P.C.A.	South Bay Regional Public Communications Authority
SCAG	Southern California Association of Governments
SCAMP	Senior Community Action Meals Program
SCAMP HD	Senior Community Action Meals Program-Home Delivered
SCE	Southern California Edison
SDCC	Senior Day Care Center
SLESF	Supplemental Law Enforcement Services Fund
SPORTS	Service Providing Opportunities through Recreational Training & Support
SR.	Senior
ST	Street
STC	Standards and Training for Corrections Division
STEP	Strategic Traffic Enforcement Program
STIP	State Transportation Improvement Program
STPLHG	Surface Transportation Program Local Hazard Grant
SUBVN	Subvention
TDA	Transportation Development Act
TEA 21	Transportation Equity Act for the 21st Century
TECH	Technical
TRANS	Tax and Revenue Anticipation Notes
TRAP	Taskforce For Regional Auto Theft Prevention
TRG	Training
US	United States
USDOJ	U.S. Department of Justice
WRG	Waste Resources of Gardena
YMCA	Young Men's Christian Association