

BUDGET BASICS

The City of Gardena operates under a two-year (biennial) budget cycle. This Fiscal Year 2025-2026 Proposed Amended Budget is the second year. City's fiscal year starts on July 1st and ends on June 30th of the next year.

The **General Fund** is the only fund that is totally discretionary. The remainder of the City's revenue and expenditure funds have conditions set by Federal, State or Local agencies. The General Fund is the City's main operational fund that pays for core community services.

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

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

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

Capital Improvement Fund budget for planned design and construction projects, including the Gardena Community Aquatic & Senior Center, Mas Fukai Park Rehabilitation, and other park, facilities, and street improvements.

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

For Special Revenue Funds, the difference in revenues and expenditures represents timing of use.

BUDGET HIGHLIGHTS

Future City Facilities

\$8M for Community Aquatic & Senior Center

(to be completed in Fall 2025)

Total Project Cost: \$25.8M



\$8.8M for Mas Fukai Park Building

(to be tentatively completed by end of 2026)

Estimated Total Project Cost: \$12.7M

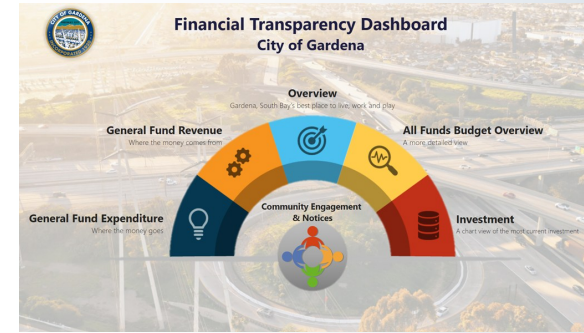


Quality of Life & Public Infrastructure Enhancement

- Included \$1.1M for the operation of the Community Aquatics & Senior Center and expanded senior programs
- \$35.1M in street improvement & pedestrian safety projects
- \$35.6M in community facility improvements & infrastructure upgrades

TRANSPARENCY DASHBOARD

The City Council is committed to enhance transparency and public engagement. This dashboard provides the community with up-to-date financial data in an interactive medium.



The Amended Budget is available for public review at www.cityofgardena.org

and the City Clerk's Office

(310) 217-9516

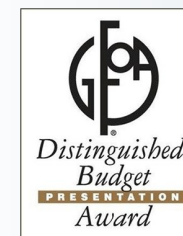
Gardena City Hall

1700 W. 162nd Street

Gardena, CA 90247

Budget Award

The Government Finance Officers Association (GFOA) recognizes the City of Gardena for excellence in the preparation and presentation of an outstanding budget. This is the 5th consecutive budget cycle that the City received this award.



AMENDED BUDGET IN BRIEF



CITY OF GARDENA



City Council

Tasha Cerda, Mayor

Rodney G. Tanaka, Mayor Pro Tem

Mark E. Henderson, Councilmember

Paulette C. Francis, Councilmember

Wanda Love, Councilmember

AMENDED ALL FUNDS BUDGET Revenues & Expenditures

Fiscal Year 2025-2026	Revenues	Expenditures
General Fund	87,404,784	87,331,738
Internal Service Funds	17,701,027	19,134,778
Debt Service Funds	8,617,853	17,594,219
Capital Improvement Fund (CIP)	70,409,320	70,709,320
Enterprise Funds	47,830,869	52,143,425
Special Revenue Funds	51,335,418	78,787,541
TOTAL	\$283,299,271	\$325,701,021

For Special Revenue Funds, the difference in revenues and expenditures represents timing of use.

STAFFING PLAN Full Time Equivalent (FTE)

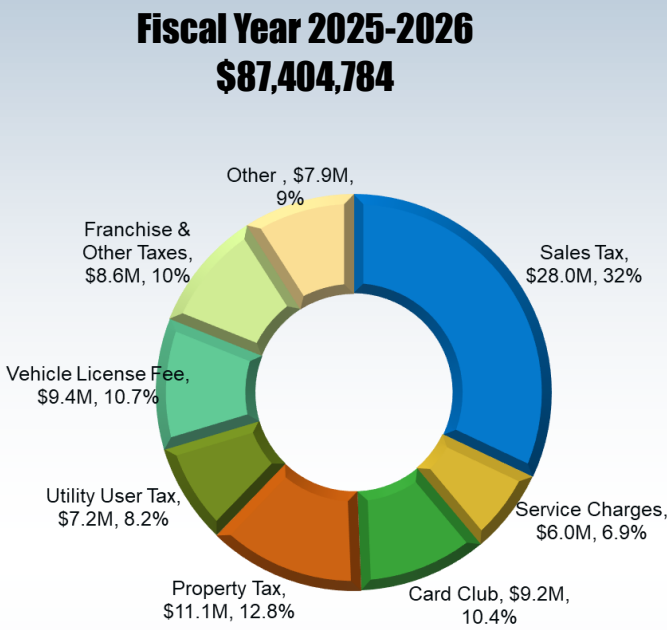
By Department	FTE
Administrative Services	23.00
Community Development	19.35
Elected & City Manager's Offices	19.35
GTrans	165.50
Police Department	133.90
Public Works	49.00
Recreation & Human Services	80.66
TOTAL FTE	482.71

AMENDED CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET

By Project Types	Amount
Parks & Facility Improvement Projects	29,529,178
Sewer Improvement Projects	4,972,984
Stormwater Improvement Projects	1,162,617
Street Improvement Projects	35,044,541
TOTAL	\$70,709,320

AMENDED GENERAL FUND OPERATING BUDGET

Where the money comes from...



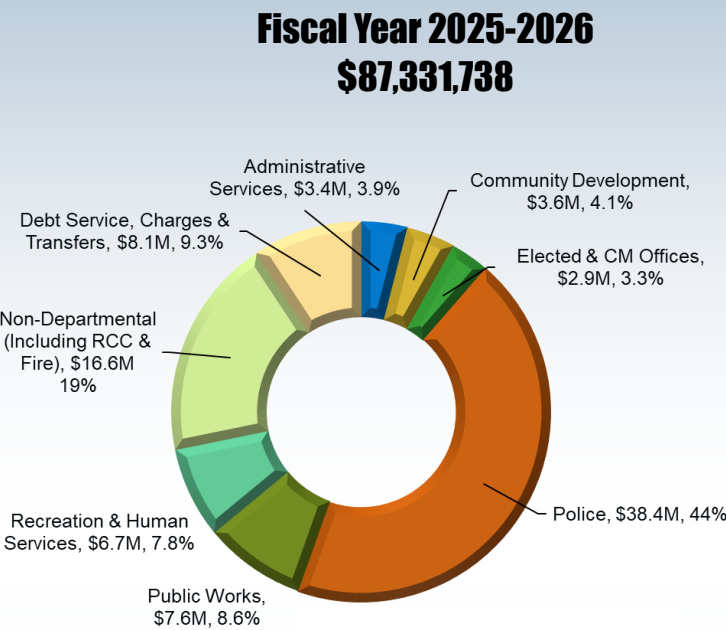
Fiscal Snapshot

The amended General Fund budget is balanced with an operating surplus of \$73,046 for the fiscal year ending on June 30, 2026.

General Fund revenues are lowered than originally adopted budget mainly due to less sales tax revenue as the consumer spending is trending downward.

General Fund expenditures are focused on essential City services, public safety, and funding for the operation of the Community Aquatics & Senior Center.

Where the money goes...



Where do my sales tax dollars go?

Current Sales Tax rate in Gardena is 10.50%,
City receives 1.75 cents on each dollar

What makes up the 10.5% Sales Tax?

State of California	6.00%
County - Transportation	2.25%
County - Measure A Homeless	0.50%
City of Gardena	1.75%
Total	10.50%

Where do my property tax dollars go?

