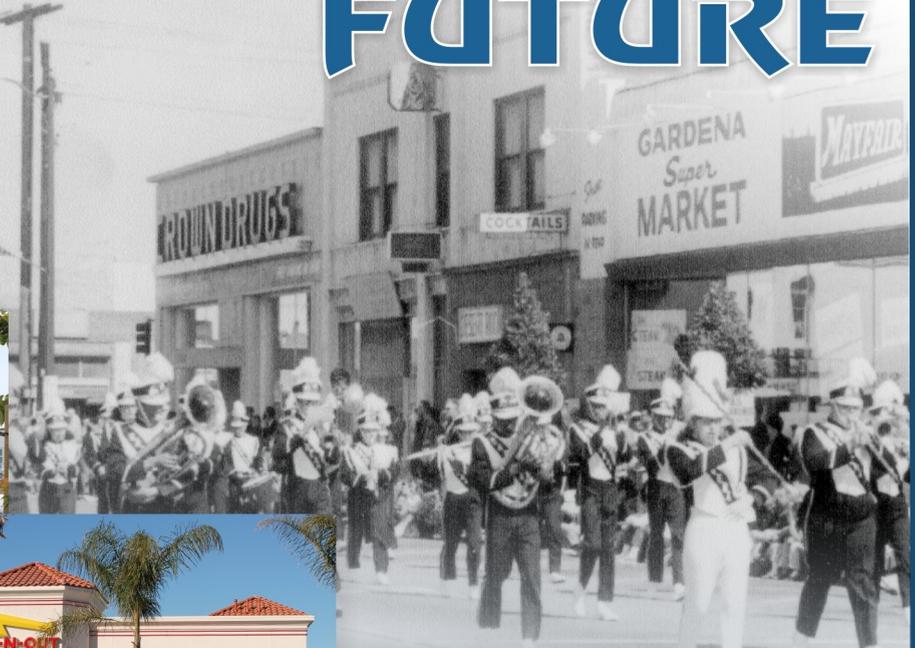


ADOPTED BUDGET

2016/2017 & 2017/2018

Marching toward a bright
FUTURE



Civic Center
Conceptual Design





CITY MANAGER'S BUDGET MESSAGE ADOPTED BUDGET FY16/17–FY17/18



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CITY OF GARDENA
ADOPTED BUDGET FISCAL YEAR 2016/2017 and 2017/2018
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MARK E. HENDERSON, *Mayor Pro Tem*
TASHA CERDA, *Councilmember*
DAN MEDINA, *Councilmember*
TERRENCE TERAUCHI, *Councilmember*



MINA SEMENZA, *City Clerk*
J. INGRID TSUKIYAMA, *City Treasurer*
MITCHELL G. LANSDELL, *City Manager*
PETER L. WALLIN, *City Attorney*

CITY MANAGER'S BUDGET MESSAGE

WORKING TOGETHER TO BUILD A STRONGER COMMUNITY

TWO-YEAR BUDGET – FISCAL YEARS 2016/2017 – 2017/2018

HONORABLE MAYOR AND CITY COUNCIL:

Presented tonight for Council review is the two-year budget for Fiscal Years 2016/2017 – 2017/2018. This follows the Transitional Budget presented two years ago and was constructed to lay the foundation for succession planning at both the policy and operation levels of the organization. In the March 2017 Municipal Election, five of the City's seven elected official positions will be on the ballot: two Councilmembers, City Clerk, City Treasurer, and Mayor.

With the adoption of the Fiscal Years 2012/2013 – 2013/2014 Budget, the City organization transitioned from what once were ten departments into four "**Super-Departments.**"

The 2016/2017 adopted Budget provides for the creation of a Department of General Services.

Elected and Administrative Offices

- Mayor and City Council, City Clerk, City Treasurer, City Manager, City Attorney, and Administrative Services Divisions: Fiscal Resources, Human Resources, and Technology Resources
- The Non-Department Budget remains a separate budget division overseen by the City Manager: Contracted services with Los Angeles County Fire District; South Bay Cities Regional Communications Center (911 Dispatch), and Area-G Emergency Preparedness; Agency Memberships, Debt Service, AQMD funding, and non-departmental operational cost.

Police

- Police Operations, Support, Jail, Transit Security, Traffic Safety, Code Enforcement

General Services

- Community Development – Building and Planning, Permits and Licensing
- Economic Development
- Public Works Streets, Traffic Signals and Signs, General Equipment Maintenance, Engineering, including Sewer Fund and CIP

Recreation, Human Services, Parks and Facilities

- Recreation Programs and Special Events
- Human Services, Senior Programs, Family Child Care
- Handy-Worker Fix-It Program
- Facilities Maintenance and Custodial Services
- Parks, Civic Center, Trees and Median Maintenance

Transportation Department (GTrans)

- GTrans Enterprise Fund Operations: Fixed-Route Transit Services; Elderly and Handicapped Paratransit Services; Transportation Equipment and Facility Maintenance

FISCAL YEARS 2016/2017 – 2017/2018 BUDGET:

Staff developed a two-year budget to ensure that the City's spending plan does not exceed its revenues. Putting a multi-year budget in place gives a sense of security when so much is changing. While the state budget has reported a surplus with no projected budget deficit, certain changes and enhancements to their operations are still being borne by cities. On the federal side, cities continue to be expected to provide more community service programs while federal programs such as the Community Development Block Grant allocations to cities continue to decrease. As has been done in past years, we can all second-guess what is going to happen, but it would be just that, a guess. Rather, as we have always done, we live within our means, remain attentive and, if our means change, we adjust accordingly. To do differently puts progress on hold and we would not have accomplished the many things we have done over the past eighteen years that have improved our community.

The total City budget consists of General Fund revenues, special revenues such as grants, and the 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 revenue is in some way restricted because of the funding source. The General Fund is balanced for both fiscal years with proposed expenditures based upon revenue projections and transfers within the fiscal year. Special Revenue Funds, however, are budgeted based on *all available funds* which include the total of projected new revenue for the fiscal year and any carry-over funds which have already been received but not yet spent. Special Revenue Funds are structurally balanced including carry-over funds from the prior fiscal years. The proposed budget is structurally balanced with a General Fund revenue budgeted for Fiscal Year 2016/2017 at \$54,608,051 and expenditures at \$54,590,861, adding \$17,190 to the projected General Fund Reserve of \$21,302,275 (\$15 million of it allocated for the Public Safety Center) on June 30, 2017.

For Fiscal Year 2017/2018, General Fund revenues are projected at \$55,644,723 with expenditures budgeted at \$55,631,785, adding \$12,940 to the General Fund Reserve on June 30, 2018. Based on these projections, the total General Fund Reserve on June 30, 2018, will reach \$21.3 million, with \$15 million of it allocated for the Public Safety Center. Fiscal Year 2017/2018 total revenues for all funds, including transfers, are \$106,521,322 with expenditures, including transfer out, at \$109,775,499.

GENERAL FUND PROPOSED REVENUE & EXPENDITURES FISCAL YEARS 2016/2017-2017/2018

Revenue Sources	FY 16/17	FY 17/18
Sales and Use Tax	\$ 11,200,000	\$ 11,600,000
Card Club Gross Revenue Fees	10,052,100	10,052,100
Property Taxes	6,625,000	6,928,000
Utility Users Tax	5,750,000	5,900,000
Vehicle License Fees	5,250,000	5,400,000
Business License Tax	2,420,000	2,470,000
Other Taxes	3,626,600	3,751,750
License and Permits	1,287,178	1,402,000
Fines and Forfeitures	1,014,500	1,049,500
Investment Income	190,000	195,000
Intergovernmental	506,800	550,000
Current Service Charge	2,334,100	2,399,600
Other Revenue	670,500	680,500
Transfer In	1,506,477	1,081,477
Charges to Other Funds	2,174,796	2,184,796
TOTAL REVENUES	\$ 54,608,051	\$ 55,644,723
Department Expenditures	FY 16/17	FY 17/18
Police	\$ 24,611,444	\$ 25,294,229
General Services-Public Works/Equipment Maintenance/CDD	\$ 4,561,877	\$ 4,567,405
Public Safety / Fire, RCC, Area G	10,166,021	10,464,512
Recreation, Human Services, Parks & Facilities	6,315,193	6,360,269
Elected & Administrative Offices	4,134,548	4,094,722
Non-Departmental including Transfers	4,801,778	4,850,648
TOTAL EXPENDITURES	\$ 54,590,861	\$ 55,631,785
REVENUES OVER EXPENDITURES	\$ 17,190	\$ 12,940

COUNCIL POLICY DIRECTION:

In 2002, we adopted our first Five-Year Plan and in 2010 we began adopting a rolling Five-Year Plan to keep us moving forward on a consistent and continuous improvement basis. On March 8, 2016, Council adopted the Gardena Five-Year Strategic Plan for 2016-2021. The City Council, the City Manager's Office, Department Heads, employees, and the Gardena community worked together and identified seven key strategic plan goals and their component objectives and strategies to carry out these goals.

These are:

- (1) Community Safety**
- (2) Recreation, Human Services, Parks & Facilities**
- (3) Community & Economic Development**
- (4) City financial Stability**
- (5) Transportation**
- (6) Community Facilities & Infrastructure**
- (7) Gardena Workforce Excellence**

The City Council also approved the construction of a new Public Safety and Senior Citizens Center. The financing for this project will comprise of using General Fund reserves, Asset Forfeiture funds, Police Foundation donation, and Park-In-Lieu funds.

IN CONCLUSION:

Since 1998, when I became City Manager, I have presented City Council with a structurally balanced budget. Balancing the budget is a simple equation of expenditures not exceeding revenues, and living within our means. We continually monitor both revenue and expenditures and make adjustments on both sides of the equation, as necessary. Over the last eighteen years we have managed to survive near bankruptcy with a \$5.2 million General Fund operating deficit, and looming debt payments. Just as we were making significant strides to rebuild the organization, we had to step back again as the recession hit. Two years ago I projected the General Fund Reserve to be \$11.5 million by the end of June 2016. This year I am pleased to project the General Fund Reserve will be \$21.3 million, including the \$15 million for the Public Safety Facility, by the end of this two-year budget, on June 30, 2018.

Staff will continue to monitor and report to the City Council the impact of any state-enacted revenue delays or disruption in apportionments to the City, as well as any further economic impacts, so that expenditure appropriations can be adjusted to maintain a structurally-balanced budget. The City Council's leadership continues to encourage public confidence, and staff perseveres in meeting the objectives set by the City Council in the Five-Year Action Plan 2016-2021.

As always, I want to acknowledge Department Heads, Budget Coordinators, and the Administrative Services Division Budget Team, under the direction of Clint Osorio, who are responsible for details in putting our annual budget together. 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 also part of the team, as they faithfully represent the interests of their membership and work with City management for the benefit of this community. It is a team effort that requires coordination and compromise to develop a balanced budget that provides sufficient resources for service delivery at the highest level possible. Working together we have built a better, stronger organization and a better community, and we will continue to do so despite any economic or organizational challenges ahead.

Respectfully submitted,



MITCHELL G. LANSDELL
City Manager



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.

OUR CORE VALUES

COMMUNITY VALUES

Safe Community Environment

Sustainable Economic Development

Attractive & Livable Neighborhoods

ORGANIZATION VALUES

Fiscal Accountability & Sustainability

Workforce Excellence

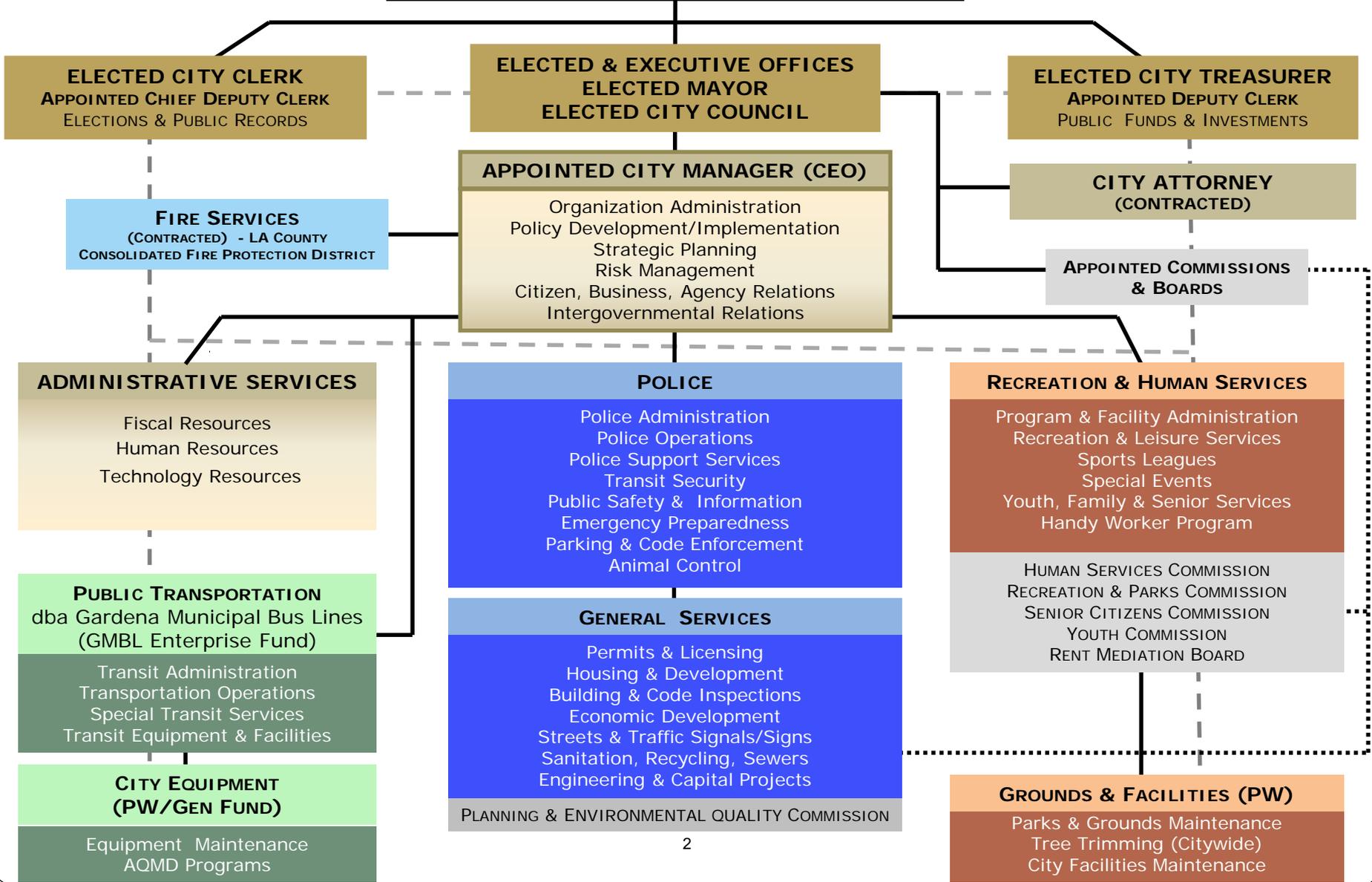
Community Involvement



GENERAL INFORMATION

CITY OF GARDENA ORGANIZATION CHART

CITIZENS OF GARDENA



CITY OFFICIALS

MAYOR AND CITY COUNCIL

Mayor

Vacant as of June 27, 2016

Mark E. Henderson, Mayor Pro Tem

Occupation: College Professor
Elected: Councilmember – March 2015
Current Term Expires: March 2019

Tasha Cerda, Councilmember

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
Current Term Expires: March 2017

Dan Medina, Councilmember

Occupation: Public Relations
Elected: Councilmember – November 2008
To fill unexpired term due to resignation by Councilmember
Elected: Councilmember – March 2011
Elected: Councilmember – March 2015
Current Term Expires: March 2019

Terrence Terauchi, Councilmember

Occupation: Attorney
Elected: Councilmember – March 2013
Current Term Expires: March 2017

CITY CLERK AND CITY TREASURER

Mina Semenza, City Clerk

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

J. Ingrid Tsukiyama, City Treasurer

Occupation: Retired
Elected: City Treasurer – March 2005
Elected: City Treasurer – March 2009
Elected: City Treasurer – March 2013
Current Term Expires: March 2017

APPOINTED OFFICIALS

Mitchell G. Lansdell, City Manager

Hired as Assistant City Manager in September 1985
Appointed Acting City Manager in October 1997
Appointed City Manager in February 1998

Peter L. Wallin, City Attorney

Appointed as Contract City Attorney in February 2009

EXECUTIVE STAFF – (All Appointed)

Edward Medrano, Chief of Police;

Police, Streets & Development Services Director

Kelly J. Fujio,

Recreation, Human Services, Parks & Facilities Director

Ernie Crespo, Transportation Director

Clint D. Osorio, Chief Fiscal Officer

Vacant, General Services Director

Scott Hale, 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.ci.gardena.ca.us

ELECTED & ADMINISTRATIVE OFFICES

Mayor

Vacant (310) 217-9507

Mayor Pro Tem

Mark E. Henderson (310) 217-9507

Councilmembers

Tasha Cerda (310) 217-9507

Dan Medina (310) 217-9507

Terrence Terauchi (310) 217-9507

City Clerk's / City Treasurers Office

City Clerk

Mina Semenza (310) 217-9565

Deputy City Clerk

Becky Romero (310) 217-9566

City Treasurer

J. Ingrid Tsukiyama (310) 217-9664

Deputy City Treasurer

Erika Reyes (310) 217-9693

Administrative Office

City Manager

Mitchell G. Lansdell (310) 217-9503

City Attorney

Peter L. Wallin (310) 217-9544

Chief Fiscal Officer

Clint D. Osorio (310) 217-9516

POLICE, STREETS, & DEVELOPMENT SERVICES DEPARTMENT

Chief of Police/Director

Edward Medrano (310) 217-9601

RECREATION, HUMAN SERVICES, PARKS, & FACILITIES DEPARTMENT

Director

Kelly J. Fujio (310) 217-9537

TRANSPORTATION DEPARTMENT

Director

Ernie Crespo (310) 965-8888

LA County Fire Department

Assistant Fire Chief

Scott Hale (310) 329-3315

Gardena Station 162nd Street

Gardena Station 135th Street

For comments or questions regarding this publication, please contact Ray Beeman, Accounting/Finance Manager at (310) 217-9502

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 - MITCHELL G. LANSDELL

Chief Fiscal Officer – CLINT D. OSORIO

Budget Managers – Ray Beeman, Mary Simonell

Finance Budget Team – Danny Rodriguez, Diana Schnur

Graphic Design & Publication Coordinator – Anthony Gonzalez, Diana Marquez

BUDGET COORDINATORS

Elected and Administrative Offices, Nancy Ward, Ray Beeman, Becky Romero, Erika Reyes

Police, Streets and Development Services, Bianka Buchanan, Gina Ayers

General Services, Raymond Barragan, Ledra Sanchez

Recreation, Human Services, Parks, and Facilities, Kim Nolan, Ledra Sanchez

Capital Improvement Projects, John Felix

Transportation Department, Ernie Crespo, Paula Faust

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

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 request for supplemental budget items
- reviewing projected revenues and expenditures with the Chief Fiscal Officer
- formulating a comprehensive budget proposal for submission to the City Council
- presentation of a proposed budget
- overseeing budget administration throughout the fiscal year

Chief Fiscal Officer 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, a standard price list for all standard equipment and furniture, 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 Chief Fiscal Officer, all correspondence and meetings are conducted with the departments' Budget Coordinators and the Fiscal Resources Budget Team.

In March, the Chief Fiscal Officer provides the City Manager with the tentative General Fund Revenue Projections. These set the parameters

for the development of a balanced 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 five-year request and justification statement.
4. **Revenue Projections:** Department revenues based on the fees collected as part of the department's operation. Emphasis is placed on maximizing cost recovery as appropriate and justification for new or increase in existing fees.

Supplemental Budget Requests: Separate from the Target Budgets, departments submit a "wish list" of additional personnel, new or replacement equipment, or funding for new or expanded programs. All Supplemental Budget Requests are reviewed jointly with priority given to funding requests that best meet the objectives for the fiscal year and improve services across departmental lines. Unfunded requests are set

aside until additional funding can be identified. This process will be expanded over the next fiscal year with a goal of developing a multi-year budgeting plan for rebuilding staffing levels, equipment replacement and program expansion.

Capital Outlay Requests: Capital requests are submitted separately with priority given to the replacement of aging and outdated equipment. With the Fiscal Year 2001-2002 Budget, a "Computer and Technology Maintenance and Replacement" fund was instituted to protect the City's investment in technology by ensuring funds to properly maintain and replace equipment when needed. This is funded through departmental contributions based on a usage formula. With the Fiscal Year 2005-2006 Budget, the finance committee approved reestablishing the Equipment Revolving Fund in order to replace aging rolling stock and capital equipment.

City Managers Review: At the end of April, the City Manager reviews a draft budget summary presented by the Chief Fiscal Officer. 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 Chief Fiscal Officer approves the transfer. However, if the department is unable to make the needed adjustments within their department appropriation, additional approval is needed. The City Manager is authorized to transfer funds between departments up to ten thousand dollars. Amounts exceeding ten thousand dollars must have the approval of the City Council.

BUDGET CALENDAR - FISCAL YEAR 2016-2017 and 2017-2018

<p>Feb 29 – April 19, 2016</p>	<p>During this period staff will be developing FY16/17 and FY 17/18 revenue projections, expenditure projections, and performance goals and narratives, and departments will be meeting with the City Manager to develop a Proposed Budget. The Proposed Budget will go to print on May 19 in preparation for the May 24, 2016, Budget Workshop.</p> <p>Staff has been developing various budget scenarios and monitoring General Fund dollars. Based on the report to the City Manager on April 19, 2016, and the direction provided by the City Manager, staff will finalize the Proposed Budget for the May Budget Workshop.</p>
<p>April 19, 2016</p>	<p>City Manager Review - Proposed FY16/17 and FY17/18 Budget Review</p>
<p>May 24, 2016</p>	<p>Public Budget Workshop – Presentation of FY16/17 and FY17/18 Proposed Budget.</p>
<p>May 24 – June 28, 2016</p>	<p>Public Review period for FY16/17 and FY17/18 Budget</p>
<p>June 28, 2016</p>	<p>Budget Hearing and Adoption of Budget, Los Angeles County Metropolitan Transportation Authority for Local Transportation Funds and Gann Resolutions for Fiscal Year 2016-2017.</p>
<p>June 30, 2016</p>	<p>Due: Adopted FY16/17 and FY17/18 budget to print / posted on web-site.</p>

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 year two consecutive one year budgets were presented to the City Council for consideration. These budgets will cover fiscal years 2016-2017 and 2017-2018.

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:

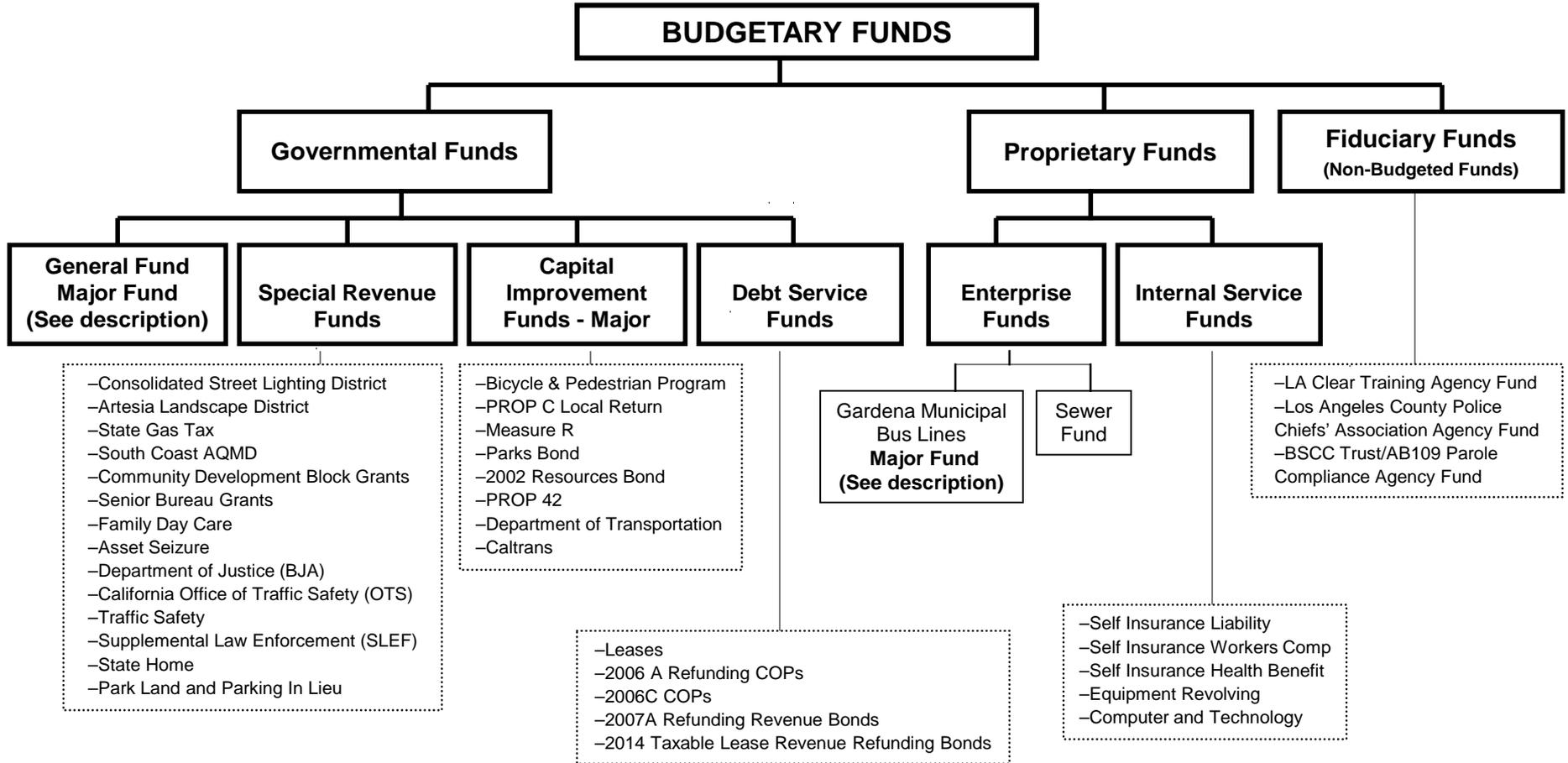
- Budget Message
- Introduction
- Budget Summaries
- Operating Budget – General Fund with corresponding Special Revenue Funds
- Operating Budget – Enterprise Funds
- Debt Service Funds
- Internal Service Funds
- Capital Improvement Program
- Appendix

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 in order 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.

Asset Seizure: Monies seized from criminal activities and used solely for law enforcement purposes.

State HOME: Allows low income households to become or remain homeowners with deferred payment loans.

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.

Artesia Landscaping District: To account for monies received for the maintenance of medians on Artesia Boulevard.

Family Day Care: This grant provides low cost childcare to low-moderate income families as well as offering early education and development classes. This program through CalSAFE also offers assistance to pregnant and parenting students and their children. These programs are funded through the California Department of Education

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.

Senior Bureau: 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.

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

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:

Gardena Municipal Bus Lines/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**
- Computer and Technology Maintenance/Replacement Fund**
- Equipment Revolving 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 Funds
Debt Service Funds

Proprietary Funds

Enterprise Funds
Internal Service Funds

BASIS OF ACCOUNTING AND BUDGETING

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

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

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

FINANCIAL POLICIES

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

FINANCE COMMITTEE

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

AUDITING AND FINANCIAL REPORTING

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

REVENUE POLICY

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

- The City will follow an aggressive policy of collecting revenues, augmented in Fiscal Year 2002 by the implementation of the City's new cashing system.
- The City will establish all user charges and fees at a level closely related to the full cost (operating, direct, indirect and capital) of providing the service. The City will continue to review fees/charges periodically.

INVESTMENT OF IDLE FUNDS

- The safeguarding of all public monies shall be of the highest priority. Public money shall not be invested or managed in any manner, which would jeopardize the safety of the principal pursuant to California Government Code Section 53635.
- The City's investment policy is reviewed and approved annually by the City Council.
- Direct responsibility for managing the City's investment portfolio rests with the City Treasurer.
- All investments are made in accordance with the following criteria, stated in order of priority: safety, liquidity and yield.

PURCHASING POLICY

- The City's departments will purchase the best value obtainable, securing the maximum benefit for each tax dollar expended, while giving all qualified vendors an equal opportunity to do business with the City.
- All purchases \$25,000 - \$50,000 require written quotes and must be ratified by the City Council.
- 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 Municipal Bus Lines 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 preventive, 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.

- 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 percent (20%) 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.
- 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

- The City will establish benchmarks for service delivery, employee salaries and compensation that are based on best

practices in public service and will implement performance-based budgeting within the next three (3) years.

- 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 – 2016

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	60,414
Dwellings	21,629
Police Protection	96 sworn officers, 2 full time motorcycle officers, and 27 marked units, including 2 canine units.
Fire Protection	City Fire Department services were transferred to the Consolidated Fire Protection District of Los Angeles County and became a contract service in October 2000.
Recreation and Parks	6 parks (37.36 acres) including 2 with skate parks, 1 community center, 1 municipal pool, 1 parkette, and 2 gymnasiums.
Municipal Bus Lines	65 coaches and 8 demand response vehicles for elderly and disabled passengers. One fully electric bus.





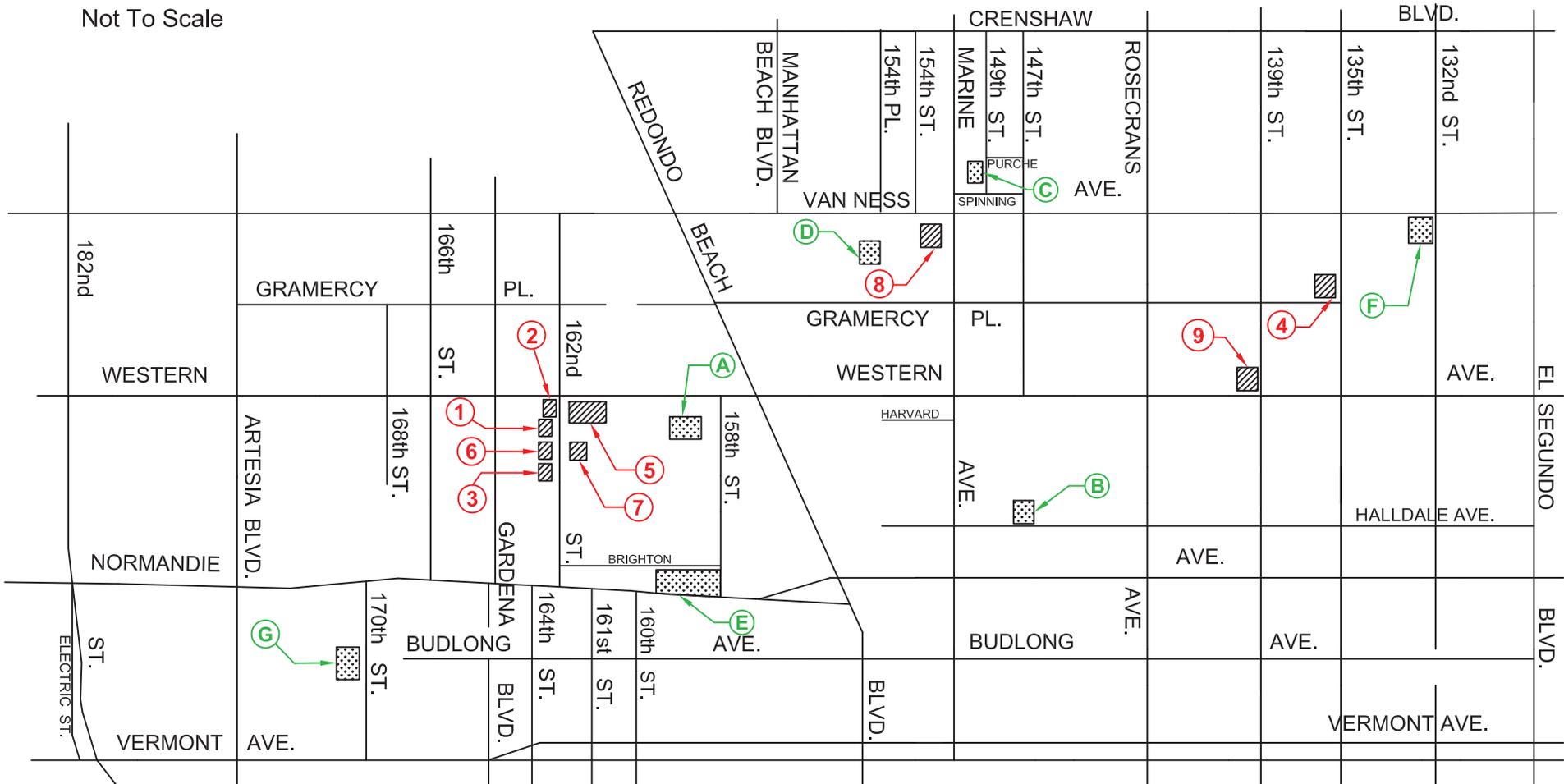
CITY of GARDENA



Not To Scale

LEGEND:

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



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 Department Headquarters** **1650 West 162nd Street**

The Fire Department Headquarters has approximately 27,925 square feet of site area and approximately 17,975 square feet of building space, which includes a two-story brick masonry fire station building (Class C construction). The building was built in 1963 and is currently leased to the Los Angeles County Fire District. The City contracts with the Los Angeles County Fire District for the provision of fire services.

④ **Fire Station 2** **2030 West 135th Street**

Fire Station 2 has approximately 26,140 square feet of site area and approximately 5,949 square feet of building space, which includes a pre-cast concrete fire station structure. The fire station structure was built in 1957 and includes an apparatus garage, offices, kitchen, dining area,

chief's quarters, dormitory and training tower. The fire station structure is currently leased to the Los Angeles County Fire District. The City contracts with the Los Angeles County Fire District for the provision of fire services.

⑤ **Public Works Building and Maintenance Yard** **1717 West 162nd Street**

The Public Works Building has approximately 11,825 square feet of building space, which includes 10 administrative offices and 5 bathrooms. The buildings were built in 1968 and 1990; and in fiscal year 2003-2004, the building was renovated with automatic sliding glass doors to comply with the Americans with Disabilities Act. In addition, a City yard is adjacent to the Public Works Building to create a total land area of 1.850 acres.

⑥ **Kiyoto "Ken" Nakaoka Community Center** **1670 West 162nd Street**

The Community Center has approximately 17,137 square feet of building space, which includes 6 classrooms, 4 offices, a kitchen and an auditorium that can accommodate up to 280 people. The building was built in 1975 and dedicated June 7, 1975. On December 13, 1989, an expansion was dedicated in honor of the first Japanese-American to be elected (1966) to a City Council position in the United States, and the first elected Mayor of the City. During fiscal year 2001-2002, the Community Center was renovated with automatic sliding glass doors to comply with the Americans with Disabilities Act.

Located in the Nakaoka Community Center, the **Lucien "Lou" Lauzon Memorial Auditorium** was dedicated August 22, 1981, in honor of his active community support, which included serving as a member of the Citizens Advisory Committee and the Beautification Committee.

⑦ **Ernest J. Primm Memorial Pool and James Rush Gymnasium** **1651 West 162nd Street**

The pool and gymnasium have approximately 62,650 square feet of site area and approximately 19,623 square feet of building space, which includes a one-story masonry gymnasium (Class C construction). The building was built in 1979. The Human Services Division offices are

located in this building. The roof of the gymnasium was renovated in fiscal year 2002-2003, and the administrative office of the gymnasium was renovated with automatic sliding glass doors in fiscal year 2004-2005 to comply with the Americans with Disabilities Act.

The pool was dedicated as the **Ernest J. Primm Memorial Pool** on April 22, 1962, in honor of the founder of the card clubs in Gardena. On June 30, 1979, the gymnasium was rededicated as the **James Rush Memorial Gymnasium** in honor of the former Councilmember and Mayor of Gardena (1942 – 1956). Mr. Rush was also involved in the planning of the civic center grounds.

**8 The Former Municipal Transportation Facility
15350 South Van Ness Avenue**

A portion of the site, 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 Gardena Transit Administration, Operations, and Maintenance Facility
13999 South Western Avenue (New)**

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.

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.

(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>2000 The newest card club in the State, the Hustler, opened in June 2000.</p> <p>Ending General Fund balance June 30, 2000 = (\$2,719,574).</p> <p>Gardena Fire Department was annexed into the Consolidated Fire Protection District of Los Angeles County October 2000.</p>	<p>2009 May 2009 Gardena Municipal Bus Lines moved to new facility. Dec 2009 Standard & Poor's raised the City's rating to A-.</p>
<p>1936 First legal card club license in the State of California to Gardena.</p>	<p>2001 Eldorado Parking COP liquidated through agreement with Hustler for a net principal gain of \$980,000.</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>1940 City bus service began on January 15, 1940.</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>2011 March 2011 cancelled City election saving \$75,000.</p>
<p>1953 Gardena Municipal Bus Lines moved to new location on Van Ness Avenue in November.</p>	<p>Voters approved an increase in the Transient Occupancy Tax from 7% to 11% in November.</p>	<p>April 1, 2011 UUT rate collection at the maximum of 5%. Senior exemption eligibility reduced to age 60.</p>
<p>1954 City adopted its official seal and slogan "Freeway City" on October 26, 1954.</p> 	<p>2003 In February, Council adopted a comprehensive fee resolution.</p>	<p>April 12, 2011 City Council adopted mid-year budget revisions.</p>
<p>1955 Gardena was designated as a General Law City by action of the State Legislature.</p>	<p>On October 14, adopted ordinance to establish a Redevelopment Agency (RDA).</p>	<p>May 10, 2011 Council adopted new fee resolution with an effective date of July 11, 2011.</p>
<p>1964 Adopted City flag.</p> 	<p>2004 Initiative "Measure G" placed on the ballot to overturn the Council's action to establish a RDA - the measure passed so once again the RDA failed.</p>	<p>September 2011, the City purchased the Goodwill property as well as property adjacent to the Police Department.</p>
<p>1980 Received the All America City Award.</p> 	<p>2005 Celebrated 75th anniversary.</p>	<p>2012 Created "Super-Departments" as a transitional phase for operational efficiency and cost containment during succession planning.</p>
<p>1982 Maintenance facility added at the Gardena Municipal Bus Lines.</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 Municipal Mutual Insurance Company.</p>	<p>November 2012, the City purchased the shopping center at 16206 Western</p>
<p>1994 Council action limited the number of card clubs from six to two.</p>	<p>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 on both failed programs.</p>	<p>2013 February 2013 Standard & Poor's raised the City's rating to A.</p>
<p>1995 Annexation of El Camino Village.</p> <p>City convened AD Hoc Finance Committee to review revenues and expenditures and concluded that on the present course, the City would face a deficit by the end of the fiscal year.</p>	<p>2007 Received investment grade credit ratings: Standard & Poor's BBB rating Moody's Baa3 rating</p> <p>Refinanced the South Bay Regional Communications Center debt at an improved interest rate.</p>	<p>Ending General Fund Balance June 30, 2013 = \$10,260,646.</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>To reduce expenditures, Council implemented hiring freeze and a 2% decrease in appropriated expenditures for last six months of the fiscal year.</p>	<p>Adopted 5 Year Plan 2007 - 2012.</p>	<p>2014 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>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>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>2015 Closed escrow on 15350 Van Ness Ave (former GTrans facility).</p>
		<p>2016 Adopted 2016-2021 Five Year Strategic Plan. Council approved updated comprehensive fee resolution. Civic Center Improvement approved by City Council.</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

PLANNING AND ENVIRONMENTAL QUALITY COMMISSION

Composed of five members, this Commission was created in compliance with the State Government Code as an advisory agency to the City Council on all matters of land use and the environment. Its responsibilities are to investigate and report on the design and improvement of adopted subdivisions, and to submit reports and recommendations to the City Council on matters relating to zoning, land use, environment, the City's General Plan, and other related matters.

RECREATION AND PARKS COMMISSION

This Commission is composed of five members who advise the Council on matters relating to recreation and parks within the City. The Commission considers, advises, and/or recommends to the City Council the needs of the City pertaining to the acquisition, development, and use of facilities, buildings and structures for recreational and park purposes; promotes public interest in recreation and parks programs and regulations; and consults and confers with public officials and agencies, citizens, civic, educational, professional, and other organizations.

SENIOR CITIZENS COMMISSION

This Commission is composed of five members, appointed by the City Council, who advise them on all matters relating to the needs and concerns of the City's older adult population. The Commission coordinates its activities with those of the Affiliated Committee on Aging.

HUMAN SERVICES COMMISSION

The Human Services Commission is composed of five members who are responsible for the development and utilization of available resources to meet needs within the City. The Mayor and each Councilmember appoint one member. The Commission advises the Council on all matters relating

to social conditions within the City, assesses and reports to the Council the social needs of the citizenry, and advises the Human Services Division regarding policy and program direction for meeting such needs and making appropriate recommendations to the Council.

GARDENA YOUTH COMMISSION

The Youth Commission is composed of five members appointed by the City Council and five "at-large" members approved by the Commission and ratified by the City Council. The Commission identifies and evaluates youth and community issues and projects, and makes recommendations to the City Council to resolve such issues. Commission members also work as volunteers with community groups, organizations, and Recreation and Human Services programs

APPOINTED CORPORATIONS / AGENCIES / BOARDS

CITY OF GARDENA FINANCING AGENCY

The Agency was created in July 1991 as a Joint Powers Authority between the City of Gardena and the Gardena Parking Authority. The Agency provides for financing of the acquisition, construction and improvement of Public Capital Improvements, for working capital requirements, and for liability or other insurance programs of the City and the Parking Authority.

BOARD OF APPEALS

This board is comprised of the members of the Planning and Environmental Quality Commission, with the building official as an ex-officio member. The Board is governed by the same procedures as the Planning and Environmental Quality Commission. The Board determines the suitability of alternate materials and methods of construction and provides reasonable interpretations of the provisions of the Uniform Building Code. The Board also determines whether a building constitutes a menace to public safety, and whether repairs, alterations, or demolition are necessary to abate the menace to public safety.

RENT MEDIATION BOARD

This fifteen-member Board is composed of five landlords, five tenants, and five members-at-large, all of whom are appointed by the City Council to assist citizens in mediating rental increase-related disputes.

HOUSING APPEALS BOARD

This Board, consisting of members of the Planning and Environmental Quality Commission, is authorized by the City Council to hear all appeals relating to violations of housing standards and is governed by the provisions of the Uniform Housing Code. The Community Development Director serves as secretary to the Housing Appeals Board.

APPOINTED ADVISORY GROUPS

ECONOMIC DEVELOPMENT COMMITTEE

Five members are appointed by the City Council to this committee to encourage and facilitate the location, development, and expansion of businesses in the City of Gardena.

GARDENA BUSINESS ADVISORY COUNCIL (G-BAC)

Established in November 2005, as the “*Small Business Task Force*,” the Gardena Business Advisory Council (G-BAC) adopted its new name in March 2007, to reflect its mission more accurately. G-BAC is advisory to the City Council and makes recommendations regarding ways to promote and support Gardena businesses. Of the eleven G-BAC members, five are appointed by the City Council, one “at-large” member represents the Gardena Valley Chamber of Commerce, plus five other “at-large” members, who represent and advise the City Council regarding local business interests/needs of the community. All members are appointed or ratified by City Council. G-BAC meets bi-monthly.

GARDENA BEAUTIFICATION COMMITTEE

This Committee has a maximum of nine voting members who study and make recommendations to the City Council relating to the beautification and livability of all areas of the City of Gardena. The Chairperson is a member of the City Council. Five of the members are appointed by the City Council, and the remaining three at-large members are nominated by the Committee Chair and ratified by City Council. Committee projects include elimination of graffiti, beautification of streets and parkways; tree planting, and other related activities.

NON-APPOINTED COMMITTEES / ASSOCIATIONS:

GARDENA VALLEY AFFILIATED COMMITTEE ON AGING

The Gardena Valley Affiliated Committee on Aging is composed of a five member board of directors and members at large, who assist and coordinate the work of community organizations, government agencies, and private entities concerned with the betterment of living conditions for the aging. They coordinate events, activities and programs into a unified approach that will meet the economic and social needs of the elderly, and those in need of assistance throughout the greater Gardena community.

The committee advises the Gardena Senior’s Bureau and the Gardena Senior Citizen’s Commission on all matters relating to the needs and concerns of the City’s older adult population.

GARDENA SISTER CITY ASSOCIATION

The Gardena Sister City Association, comprised of community volunteers, has been active in promoting international friendship for over five decades. The program's goal is to learn more about the community, enjoy the hospitality, and build personal contacts with other cultures. This is done through adult and youth exchange programs that encourage person-to-person visitations in each city. *Ichikawa, Chiba, Japan* has been an official Sister City to Gardena since 1962 and *Huatabampo, Sonora, Mexico*, since 1973. Gardena has also maintained an unofficial mutual friendship with Rosarito, Baja, California, Mexico for many years.

GARDENA POLICE FOUNDATION

The Gardena Police Foundation is a partnership of citizens, businesses, and philanthropic organizations whose mission is to provide additional resources to improve public safety. Incorporated in September 2006 as an independent 501(c)3 non-profit organization, the Foundation relies solely on donations and fundraising efforts. The Board of Directors actively raises money from the community and awards grants directly to the police department in response to the department’s request for program, training and equipment needs not included in the City’s budget.

GARDENA TRAFFIC COMMITTEE

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

GARDENA RECREATION AND SPORTS ADVISORY BOARD

The Gardena Sports Advisory Board is made up of volunteers from the Community, who raise funds to assist the Recreation Department Sports Programs in providing participation scholarships to the low-income, as approved by Human Services, providing equipment and making repairs to City sports facilities as funds allow. They work to recognize the coaches that take the time to work with the youth of Gardena and serve as a review board to rule on second stage protests and coaching discipline matters.



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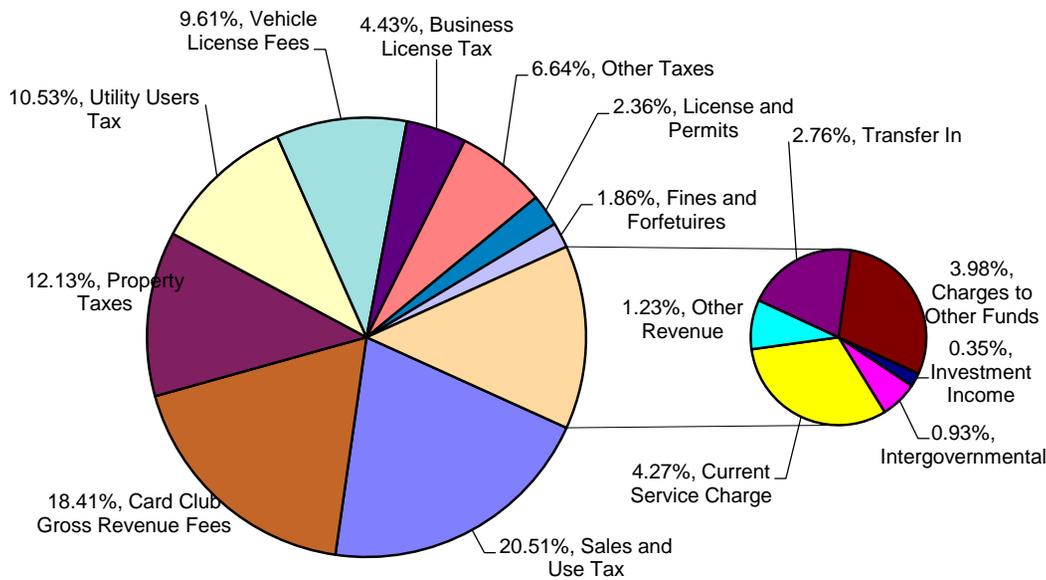


ADOPTED BUDGET SUMMARIES FY16/17 – FY17/18

GENERAL FUND REVENUE and EXPENDITURES 2016/2017

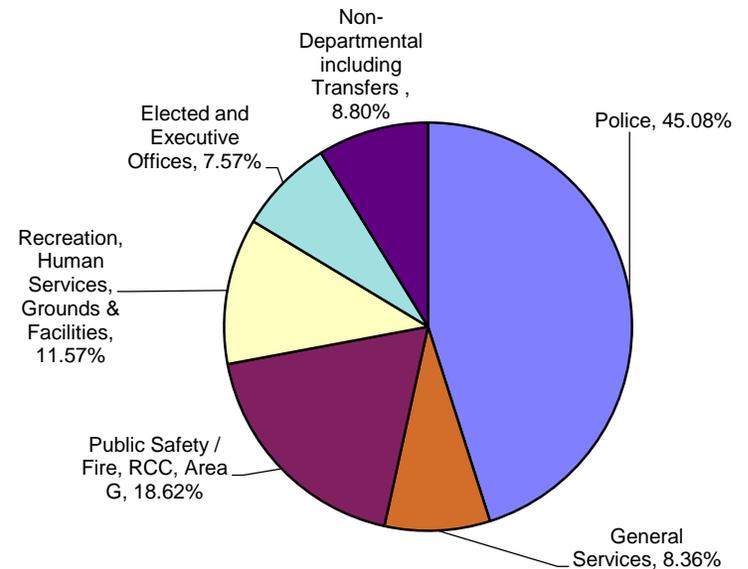
WHERE THE MONEY COMES FROM...

Revenue Sources	General Fund	% of Total
Sales and Use Tax	\$ 11,200,000	20.51%
Card Club Gross Revenue Fees	10,052,100	18.41%
Property Taxes	6,625,000	12.13%
Utility Users Tax	5,750,000	10.53%
Vehicle License Fees	5,250,000	9.61%
Business License Tax	2,420,000	4.43%
Other Taxes	3,626,600	6.64%
License and Permits	1,287,178	2.36%
Fines and Forfeitures	1,014,500	1.86%
Investment Income	190,000	0.35%
Intergovernmental	506,800	0.93%
Current Service Charge	2,334,100	4.27%
Other Revenue	670,500	1.23%
Transfer In	1,506,477	2.76%
Charges to Other Funds	2,174,796	3.98%
TOTAL REVENUES	\$ 54,608,051	100.00%



WHERE THE MONEY GOES...

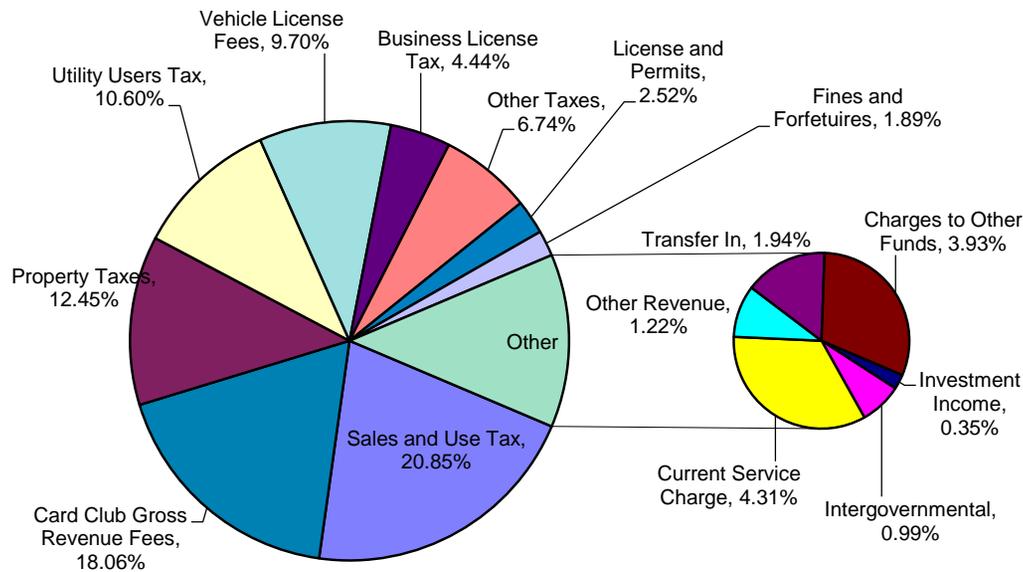
Department Expenditures	General Fund	% of Total
Police	\$ 24,611,444	45.08%
General Services	4,561,878	8.36%
Public Safety / Fire, RCC, Area G	10,166,021	18.62%
Recreation, Human Ser., Parks & Fac.	6,315,193	11.57%
Elected and Executive Offices	4,134,548	7.57%
Non-Departmental including Transfers	4,801,777	8.80%
TOTAL EXPENDITURES	\$ 54,590,861	100.00%



GENERAL FUND REVENUE and EXPENDITURES 2017/2018

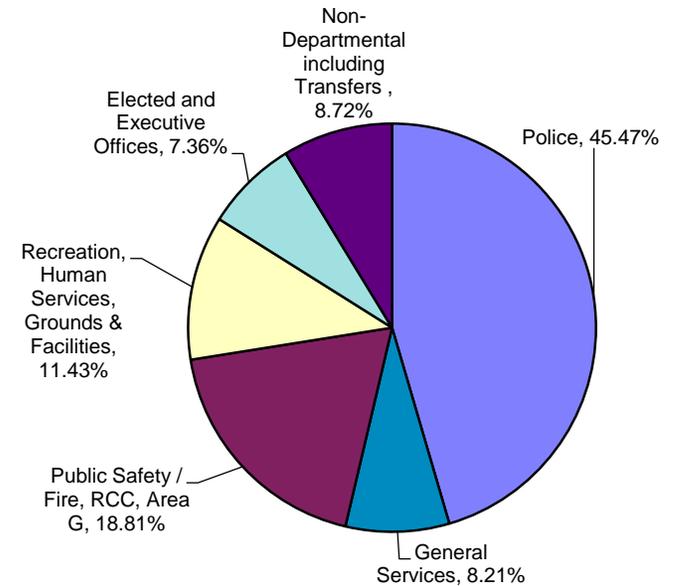
WHERE THE MONEY COMES FROM...

Revenue Sources	General Fund	% of Total
Sales and Use Tax	\$ 11,600,000	20.85%
Card Club Gross Revenue Fees	10,052,100	18.06%
Property Taxes	6,928,000	12.45%
Utility Users Tax	5,900,000	10.60%
Vehicle License Fees	5,400,000	9.70%
Business License Tax	2,470,000	4.44%
Other Taxes	3,751,750	6.74%
License and Permits	1,402,000	2.52%
Fines and Forfeitures	1,049,500	1.89%
Investment Income	195,000	0.35%
Intergovernmental	550,000	0.99%
Current Service Charge	2,399,600	4.31%
Other Revenue	680,500	1.22%
Transfer In	1,081,477	1.94%
Charges to Other Funds	2,184,796	3.93%
TOTAL REVENUES	\$ 55,644,723	100.00%



WHERE THE MONEY GOES...

Department Expenditures	General Fund	% of Total
Police	\$ 25,294,229	45.47%
General Services	4,567,405	8.21%
Public Safety / Fire, RCC, Area G	10,464,510	18.81%
Recreation, Human Ser., Parks & Fac.	6,360,268	11.43%
Elected and Executive Offices	4,094,723	7.36%
Non-Departmental including Transfers	4,850,650	8.72%
TOTAL EXPENDITURES	\$ 55,631,785	100.00%



General Fund Historical Revenue and Expenditure Summary

<u>Revenues and Other Sources:</u>	Audited 2014-2015	Amended Budget 2015-2016	Adopted 2016-2017	Adopted 2017-2018	% Increase/Decrease from Adopted 2015-2016 to Adopted 2016-2017
Taxes	42,197,849	42,520,809	44,923,700	46,101,850	5.65%
Licenses and Permits	1,109,168	1,000,675	1,287,178	1,402,000	28.63%
Fines and Forfeitures	911,907	1,054,500	1,014,500	1,049,500	-3.79%
Investment Income	187,993	150,000	190,000	195,000	26.67%
Intergovernmental	1,315,810	470,600	506,800	550,000	7.69%
Current Service Charges	2,234,637	2,204,866	2,334,100	2,399,600	5.86%
Other Revenue***	1,689,646	6,175,000	670,500	680,500	-89.14%
Charges to Other Funds Funds	1,876,775	1,765,975	2,174,796	2,184,796	23.15%
Transferred In	1,037,292	950,000	1,506,477	1,081,477	58.58%
Total Revenues	52,561,077	56,292,425	54,608,051	55,644,723	-2.99%
 <u>Expenditures:</u>					
Salaries and Benefits	31,054,444	32,835,437	34,133,829	34,896,548	3.95%
Materials and Operations	15,120,537	15,699,605	16,013,915	16,243,249	2.00%
Capital Outlay	321,519	2,500	3,300	3,300	32.00%
Fund Transfers	3,260,904	1,967,832	4,439,817	4,488,688	125.62%
Total Expenditures	49,757,404	50,505,374	54,590,861	55,631,785	8.09%
Net Change in Fund Balance	2,803,673	5,787,051	17,190	12,940	-99.70%
Fund Balances - Beginning*	12,957,964	15,498,034	21,285,085	21,302,275	37.34%
Fund Balances - Ending**	15,761,637	21,285,085	21,302,275	21,315,215	0.08%

*-Beginning Fund Balance for FY 14/15 and FY 15/16 includes Fund 014, 015 & Senior Funds/GJJIP.

**- Ending Fund Balance for FY 16/17 and FY 17/18 includes funding for Civic Center Project.

***-Includes the sale of property at 15350 South Van Ness Avenue in FY 15/16.

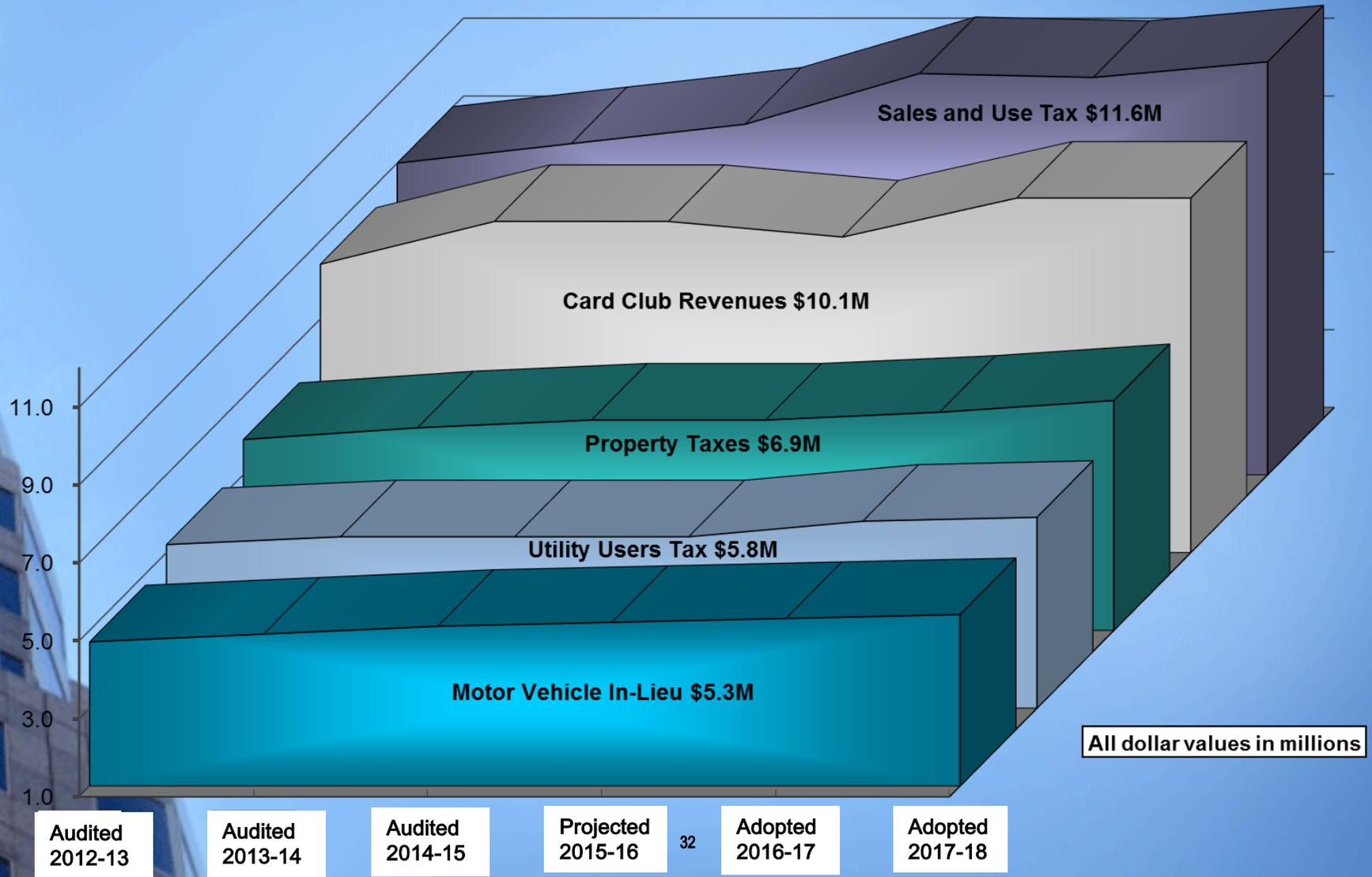
GENERAL FUND - FUND BALANCES

AUDITED - Fiscal Year 2014/2015 GENERAL FUND - BUDGET	Adopted Fund 010 FY14/15 Audited	Assigned Fund 014	Assigned Fund 015	Assigned Senior Funds/GJJIP	Audited Combined Balance FY 14/15
Beginning Gen Fund - Audited Reserve Balance June 2014	11,763,067	372,762	75,854	(101,769)	12,109,914
Revenues - Inclusive of Transfers-in	52,561,077	105,152	1,226,586	520,387	54,413,202
Expenditures - Inclusive of Transfers Out	(49,738,694)	(42,070)	(754,648)	(226,067)	(50,761,479)
Ending Gen Fund - Audited Reserve Balance June 2015	14,585,450	435,844	547,792	192,551	15,761,637
Change to Prior Year "Total" Balance (Gen Fund Reserve)	2,822,383	63,082	471,938	294,320	3,651,723
PROPOSED AMENDED- Fiscal Year 2015/2016 GENERAL FUND - BUDGET	Amended Fund 010 FY15/16 Budget	Assigned Fund 014	Amended Fund 015	Amended Senior Funds/GJJIP	Amended Combined Balance FY 15/16
Beginning Gen Fund - Adopted Reserve Balance June 2015	14,585,450	435,844	547,792	192,551	15,761,637
Revenues - Inclusive of Transfers-in	56,292,425	94,000	575,000	174,840	57,136,265
Expenditures - Inclusive of Transfers Out	(50,670,734)	(94,000)	(558,243)	(289,840)	(51,612,817)
Ending Gen Fund - Projected Reserve Balance June 2016	20,207,141	435,844	564,549	77,551	21,285,085
Change to Prior Year "Total" Balance (Gen Fund Reserve)	5,621,691	-	16,757	(115,000)	5,523,448
PROPOSED- Fiscal Year 2016/2017 GENERAL FUND - BUDGET	Amended Fund 010 FY16/17 Budget	Assigned Fund 014	Amended Fund 015	Amended Senior Funds/GJJIP	Adopted Balance FY 16/17
Beginning Gen Fund - Adopted Reserve Balance June 2016	21,285,085	*	*	*	21,285,085
Revenues - Inclusive of Transfers-in	54,608,051	*	*	*	54,608,051
Expenditures - Inclusive of Transfers Out	(54,590,861)	*	*	*	(54,590,861)
Ending Gen Fund - Projected Reserve Balance June 2017	21,302,275	*	*	*	21,302,275
Change to Prior Year "Total" Balance (Gen Fund Reserve)	17,190	-	-	-	17,190
PROPOSED- Fiscal Year 2017/2018 GENERAL FUND - BUDGET	Amended Fund 010 FY17/18 Budget	Assigned Fund 014	Amended Fund 015	* Amended Senior Funds/GJJIP	Adopted Balance FY 17/18
Beginning Gen Fund - Adopted Reserve Balance June 2017	21,319,465	*	*	*	21,319,465
Revenues - Inclusive of Transfers-in	55,644,723	*	*	*	55,644,723
Expenditures - Inclusive of Transfers Out	(55,631,785)	*	*	*	(55,631,785)
Ending Gen Fund - Projected Reserve Balance June 2018	21,332,403	*	*	*	21,332,403
Change to Prior Year "Total" Balance (Gen Fund Reserve)	12,940	-	-	-	12,940

* General Fund Balance was presented separately from Fund 014, 015 and Senior Funds in FY 16/17 and FY 17/18

** Balance includes funding for Civic Center Project

Top 5 - General Fund Revenue Sources



**GENERAL FUND REVENUES BY ACCOUNT
FOUR-YEAR COMPARISON
FISCAL YEARS ENDING 2014-2018**

Revenue Sources	2013-2014 Audited	2014-2015 Audited	2015-2016 Amended Budget	2016-2017 Adopted	2017-2018 Adopted
TAXES (001)					
3101-3105 Property Taxes	\$6,148,809	\$6,358,460	\$6,194,794	\$6,625,000	\$6,928,000
3106 Sales and Use Tax	9,472,341	9,965,476	10,474,671	11,200,000	11,600,000
3107/09-12/13 Franchise Taxes	1,536,234	1,587,212	1,569,244	1,606,600	1,661,750
3110 Documentary Stamp Tax	158,421	144,032	160,000	160,000	175,000
3115-3116 Business License Tax	2,218,098	2,547,148	2,270,000	2,420,000	2,470,000
3117 Card Club Gross Revenue Fees	9,467,078	9,517,550	10,052,100	10,052,100	10,052,100
3118 Utility Users Tax	5,383,285	5,335,376	5,400,000	5,750,000	5,900,000
3119 Franchise Utility	815,342	830,130	815,000	900,000	845,000
3121 Hotel/Motel Tax	659,768	775,965	600,000	875,000	975,000
3122, 3349 Property Tax - Homeowner Tax Relief	43,440	44,060	50,000	50,000	55,000
3345 Motor Vehicle License In-Lieu	26,281	25,386	35,000	35,000	40,000
3346-3348 Vehicle License/Licenses In-Lieu	4,858,597	5,067,053	4,900,000	5,250,000	5,400,000
TOTAL TAXES	\$40,787,694	\$42,197,848	\$42,520,809	\$44,923,700	\$46,101,850
LICENSES & PERMITS (002)					
3218-3220 Special and Entertainment Permits	210,556	180,888	222,400	205,000	235,000
3222-3232 Building and Other Permits	756,169	888,141	718,150	1,023,500	1,103,500
3234-3235 Appeals and Administration Fees	48,454	40,140	52,325	58,678	63,500
3473 Fireworks and Regulatory Fees	8,000	-	7,800	-	-
TOTAL LICENSES and PERMITS	\$1,023,179	\$1,109,169	\$1,000,675	\$1,287,178	\$1,402,000
FINES & FORFEITURES (003)					
3533-3535 Administrative Citation and Parking Fines	946,652	863,841	990,500	952,500	982,500
3536-3538 Court Fines	57,885	48,067	64,000	62,000	67,000
TOTAL FINES and FORFEITURES	\$1,004,537	\$911,908	\$1,054,500	\$1,014,500	\$1,049,500
INVESTMENT INCOME (004)					
3640 Interest on Investments	46,989	45,792	75,000	55,000	50,000
3641-3644 Rents and Concessions	146,797	142,200	75,000	135,000	145,000
TOTAL INVESTMENT INCOME	\$193,786	\$187,992	\$150,000	\$190,000	\$195,000
FROM OTHER AGENCIES (005/006)					
3311 Public Safety Augmentation	325,517	341,903	318,000	335,000	350,000
3375-3376 STC Reimbursement/POST Reimbursement	12,044	10,061	28,000	33,000	38,000
3378 Mandated Cost Reimbursement	17,665	733,594	16,500	25,000	35,000
3383-88,3772,3391 Other Reimbursements	125,728	230,252	108,100	113,800	127,000
TOTAL FROM OTHER AGENCIES	\$480,954	\$1,315,810	\$470,600	\$506,800	\$550,000

Revenue Sources		2013-2014 Audited	2014-2015 Audited	2015-2016 Amended Budget	2016-2017 Adopted	2017-2018 Adopted
CURRENT SERVICE CHARGES (008)						
3401-3402	Public Service Impact/Development Fees	14,000	-	52,000	60,000	50,000
3403	Business Registration Fee	541	1,674	-	1,500	1,500
3406	Trucking Impact Fee	14,596	5,402	14,560	15,000	15,000
3407	ATM Commission	490	496	500	500	500
3408	Weed Assessments	-	15,186	-	-	-
3411	Tipping Fees - CDS Refuse	202,388	228,821	210,000	235,000	235,000
3404, 3418-3431/3470	Recreation Fees	281,003	307,644	240,100	319,700	329,700
3464	Recreation Salaries Reimbursement	187,724	177,597	180,000	-	-
3433-3435	Industrial Waste/Strong Motion/Runoff Fees	185,766	200,225	182,106	196,700	201,700
3451-3452	Planning - Fees	387,499	365,565	403,500	505,000	535,000
3453-3459	Miscellaneous Fees (Public Works)	68,576	68,727	64,700	58,000	63,500
3460	Sewer User Fees	17,660	22,617	16,000	25,000	35,000
3475	Police Towing Admin Fees	153,172	206,989	210,000	220,000	220,000
3491	Police Services Bus Lines	310,955	319,339	325,000	325,000	325,000
3482/3490	Miscellaneous Fees (Police Department)	93,516	91,498	94,000	101,500	106,500
3405, 3432/63-65/67-91,3783	Other	41,939	45,527	37,400	91,200	101,200
3492	Franchise - Admin Fees (AB939)	175,443	177,330	175,000	180,000	180,000
TOTAL CURRENT SERVICE CHARGES		\$2,135,268	\$2,234,637	\$2,204,866	\$2,334,100	\$2,399,600
OTHER REVENUE (009)						
3701	Franchise - Community Support	50,000	50,000	50,000	50,000	50,000
3770	Sale of Real or Personal Property	1,617,396	686,157	5,600,000	25,000	30,000
3705,3771-3787, 3789	Miscellaneous	181,989	483,270	210,000	210,500	215,500
3760, 3791	CIP and Engineering Costs Reimbursed	346,981	458,014	315,000	375,000	375,000
3901-3902	Prior Year Adjustments/Stale Checks	-	12,204	-	10,000	10,000
TOTAL OTHER REVENUE		\$2,196,366	\$1,689,645	\$6,175,000	\$670,500	\$680,500
TOTAL REVENUES		\$47,821,784	\$49,647,009	\$53,576,450	\$50,926,778	\$52,378,450
CHARGES TO OTHER FUNDS (084)		\$1,916,942	\$1,876,775	\$1,765,975	\$2,174,796	\$2,184,796
FUNDS TRANSFERRED IN (089)		\$750,399	\$1,037,292	\$950,000	\$1,506,477	\$1,081,477
TOTAL GENERAL FUND		\$50,489,125	\$52,561,076	\$56,292,425	\$54,608,051	\$55,644,723

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2016-2017

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
General	\$ 53,101,574	\$ 1,506,477	\$ 54,608,051	\$ 52,123,021	\$ 2,467,840	\$ 54,590,861
General Fund	53,101,574	1,506,477	54,608,051	52,123,021	2,467,840	54,590,861
General Liability	1,717,817	-	1,717,817	1,717,817	-	1,717,817
Workers' Compensation	1,726,100	-	1,726,100	1,726,100	-	1,726,100
Health Benefits	7,577,500	-	7,577,500	6,495,506	1,081,993	7,577,499
Computer & Technology Maint/Replacement	103,600	-	103,600	103,600	400,000	503,600
Equipment Revolving	-	-	-	567,000	-	567,000
Combined Internal Services Fund	11,125,017	-	11,125,017	10,610,023	1,481,993	12,092,016
Debt Service -2006 Series A & B Refunding	-	1,035,110	1,035,110	1,035,110	-	1,035,110
Debt Service - 2006 Series C	-	297,525	297,525	297,525	-	297,525
Debt Service - 2014 Taxable Lease Rev Ref Bonds	-	450,019	450,019	450,019	-	450,019
Debt Service - 2007A Refunding Rev Bonds	-	189,325	189,325	189,325	-	189,325
Combined Debt Service	-	1,971,979	1,971,979	1,971,979	-	1,971,979
Capital Improvements	-	6,290,000	6,290,000	6,290,000	-	6,290,000
Municipal Bus Lines	32,518,181	2,044,259	34,562,440	36,074,435	-	36,074,435
Sewer Fund	687,500	-	687,500	1,029,801	900,000	1,929,801
Combined Proprietary Funds	33,205,681	2,044,259	35,249,940	37,104,236	900,000	38,004,236
Post Employment Benefits Fund	2,187,840	-	2,187,840	2,187,840	-	2,187,840
Consolidated Street Lighting District	666,000	-	666,000	648,000	18,000	666,000
Artesia Blvd. Landscape District	22,100	-	22,100	21,662	-	21,662
State Gas Tax	1,265,273	-	1,265,273	27,516	3,831,477	3,858,993
Asset Forfeiture Fund	532,500	-	532,500	532,500	-	532,500
OTS DUI Enforcement Awareness Program	273,000	-	273,000	273,000	-	273,000
Supplement Law Enforcement (SLESF)	199,000	-	199,000	118,064	-	118,064
Traffic Safety Fund	125,000	-	125,000	125,000	-	125,000
Surface Trans Program-Local Hazmat Grant	500,000	-	500,000	500,000	-	500,000
Bicycle and Pedestrian	40,000	-	40,000	40,000	-	40,000
South Coast AQMD	75,500	-	75,500	72,000	3,500	75,500
Prop C Local Return	928,163	-	928,163	9,172	1,100,000	1,109,172
Measure R Local Return	710,072	-	710,072	9,172	700,000	709,172
Measure R Transit	2,044,259	-	2,044,259	-	2,044,259	2,044,259

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2016-2017

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
In Lieu Funds	30,000	-	30,000	-	-	-
SCAMP	268,193	-	268,193	252,209	-	252,209
SCAMP - Home Delivery	213,920	-	213,920	192,031	-	192,031
Integrated Care Mgmt Demo Project	55,500.00	-	55,500	5,324	-	5,324
Social Center for Mentally Disabled	33,742	-	33,742	33,742	-	33,742
Senior Citizen Day Care - Trust	102,661	-	102,661	102,661	-	102,661
Family Child Care	1,788,121	-	1,788,121	1,788,121	-	1,788,121
Strengthening Law Enforcement & Community Relations Grant	300,000	-	300,000	300,000	-	300,000
BJA BYRNE Discretionary Grant	25,000	-	25,000	25,000	-	25,000
Home-Owner Occupier Rehab Program	86,141	-	86,141	86,141	-	86,141
CalHome	27,641	-	27,641	27,641	-	27,641
State Home	500,000	-	500,000	500,000	-	500,000
CDBG Admin	126,000	-	126,000	126,000	-	126,000
CDBG Handyman Fixup Program	235,000	-	235,000	235,000	-	235,000
CDBG Health and Safety Code Enforcement	103,086	-	95,000	103,086	-	103,086
CDBG Youth and Family Services Bureau	66,422	-	90,000	66,422	-	66,422
CDBG Senior Citizen Day Care Center	-	-	-	6,473	-	6,473
CDBG Multi-Family Rehab and Code Program	100,000	-	100,000	100,000	-	100,000
CDBG Western Ave & Crenshaw Blvd	60,000	-	60,000	60,000	-	60,000
Combined Special Revenue Funds	13,690,134	-	13,705,626	8,573,777	7,697,236	16,271,013
TOTAL ALL FUNDS	\$ 111,122,406	\$ 11,812,715	\$ 122,950,613	\$ 116,673,036	\$ 12,547,069	\$ 129,220,105

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2017-2018

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
General	\$ 54,563,246	\$ 1,081,477	\$ 55,644,723	\$ 53,163,945	\$ 2,467,840	\$ 55,631,785
General Fund	54,563,246	1,081,477	55,644,723	53,163,945	2,467,840	55,631,785
General Liability	1,717,800	-	1,717,800	1,717,800	-	1,717,800
Workers' Compensation	1,781,100	-	1,781,100	1,781,100	-	1,781,100
Health Benefits	7,554,343	-	7,554,343	6,517,367	1,036,976	7,554,343
Computer & Technology Maint/Replacement	103,600	-	103,600	103,600	50,000	153,600
Equipment Revolving	-	-	-	-	-	-
Combined Internal Services Fund	11,156,843	-	11,156,843	10,119,867	1,086,976	11,206,843
Debt Service -2006 Series A & B Refunding	-	1,032,429	1,032,429	1,032,429	-	1,032,429
Debt Service - 2006 Series C	-	293,575	293,575	293,575	-	293,575
Debt Service - 2014 Taxable Lease Rev Ref Bonds	-	505,019	505,019	505,019	-	505,019
Debt Service - 2007A Refunding Rev Bonds	-	189,825	189,825	189,825	-	189,825
Combined Debt Service	-	2,020,848	2,020,848	2,020,848	-	2,020,848
Capital Improvements	-	2,990,000	2,990,000	2,990,000	-	2,990,000
Municipal Bus Lines	19,306,827	2,044,259	21,351,086	23,496,658	-	23,496,658
Sewer Fund	712,500	-	712,500	1,015,449	-	1,015,449
Combined Proprietary Funds	20,019,327	2,044,259	22,063,586	24,512,107	-	24,512,107
Post Employment Benefits Fund	2,187,840	-	2,187,840	2,187,840	-	2,187,840
Consolidated Street Lighting District	671,000	-	671,000	648,000	23,000	671,000
Artesia Blvd. Landscape District	22,100	-	22,100	21,661	-	21,661
State Gas Tax	1,265,273	-	1,265,273	29,740	2,331,477	2,361,217
Asset Forfeiture Fund	538,500	-	538,500	538,500	-	538,500
OTS DUI Enforcement Awareness Program	270,000	-	270,000	270,000	-	270,000
Supplement Law Enforcement (SLESF)	199,000	-	199,000	118,388	-	118,388
Traffic Safety Fund	125,000	-	125,000	-	125,000	125,000
Surface Trans Program-Local Hazmat Grant	-	-	-	-	-	-
Bicycle and Pedestrian	40,000	-	40,000	-	40,000	40,000
South Coast AQMD	75,500	-	75,500	72,000	3,500	75,500
Prop C Local Return	928,163	-	928,163	9,270	800,000	809,270
Measure R Local Return	744,500	-	744,500	9,270	725,000	734,270
Measure R Transit	2,044,259	-	2,044,259	-	2,044,259	2,044,259
In Lieu Funds	30,000	-	30,000	-	-	-

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2017-2018

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
SCAMP	268,193	-	268,193	275,130	-	275,130
SCAMP - Home Delivery	213,920	-	213,920	177,382	-	177,382
Integrated Care Mgmt Demo Project	55,500.00	-	55,500	9,742	-	9,742
Social Center for Mentally Disabled	33,742	-	33,742	33,742	-	33,742
Senior Citizen Day Care - Trust	103,737	-	103,737	103,737	-	103,737
Family Child Care	1,793,096	-	1,793,096	1,793,096	-	1,793,096
Strengthening Law Enforcement & Community Relations Grant	300,000	-	300,000	300,000	-	300,000
BJA BYRNE Discretionary Grant	25,000	-	25,000	25,000	-	25,000
Home-Owner Occupier Rehab Program	-	-	-	-	-	-
CalHome	-	-	-	-	-	-
State Home	-	-	-	-	-	-
CDBG Admin	126,000	-	126,000	126,624	-	126,624
CDBG Handyman Fixup Program	240,000	-	240,000	233,848	-	233,848
CDBG Health and Safety Code Enforcement	95,000	-	95,000	105,091	-	105,091
CDBG Youth and Family Services Bureau	90,000	-	90,000	67,091	-	67,091
CDBG Senior Citizen Day Care Center	-	-	-	6,528	-	6,528
CDBG Multi-Family Rehab and Code Program	100,000	-	100,000	100,000	-	100,000
CDBG Western Ave & Crenshaw Blvd	60,000	-	60,000	60,000	-	60,000
Combined Special Revenue Funds	12,645,323	-	12,645,323	7,321,681	6,092,236	13,413,917
TOTAL ALL FUNDS	\$ 98,384,739	\$ 8,136,584	\$ 106,521,322	\$ 100,128,447	\$ 9,647,052	\$ 109,775,499

**SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2016-2017 ADOPTED BUDGET - ALL FUNDS**

Fund Description	Revenues	Expenditures	Delta
General Fund	\$54,608,051	\$54,590,861	\$17,190
Combined Internal Services	\$11,125,017	\$12,092,016	(\$966,999)
Combined Debt Service	\$1,971,979	\$1,971,979	\$0
Capital Improvement (CIP)	6,290,000	6,290,000	\$0
Combined Enterprise Funds - Transportation and Sewer	\$35,249,940	\$38,004,236	(\$2,754,296)
Special Revenue Funds	\$13,705,626	\$16,271,013	(\$2,565,387)
Total All Funds - not including beginning fund balance	\$122,950,613	\$129,220,105	(\$6,269,492)

A "structurally balanced budget" projects revenues to exceed expenditure appropriations within the term of the budget. The City's fiscal year (term) is from July 1 - June 30 so expenditure appropriations must be made within revenue projections. The variance between revenue and expenditures is referred to as the "delta" (^) and may be positive, reflecting a structurally balanced budget, or negative, indicating a structural imbalance. A structural imbalance is normally the result of the revenue being received in a prior fiscal year. When a positive delta exists at the end of a fiscal year, revenues may be appropriated to expend in the next fiscal year or may be set aside as a reserve to be used for an emergency or one-time opportunities. Fund balance reserves are not intended to offset normal operating cost or to balance an unstructured budget. The General Fund is the only fund that is totally discretionary and therefore must balance a negative delta in any fund; conversely other funds may not be used to balance a negative delta in the General Fund.

**SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2017-2018 ADOPTED BUDGET - ALL FUNDS**

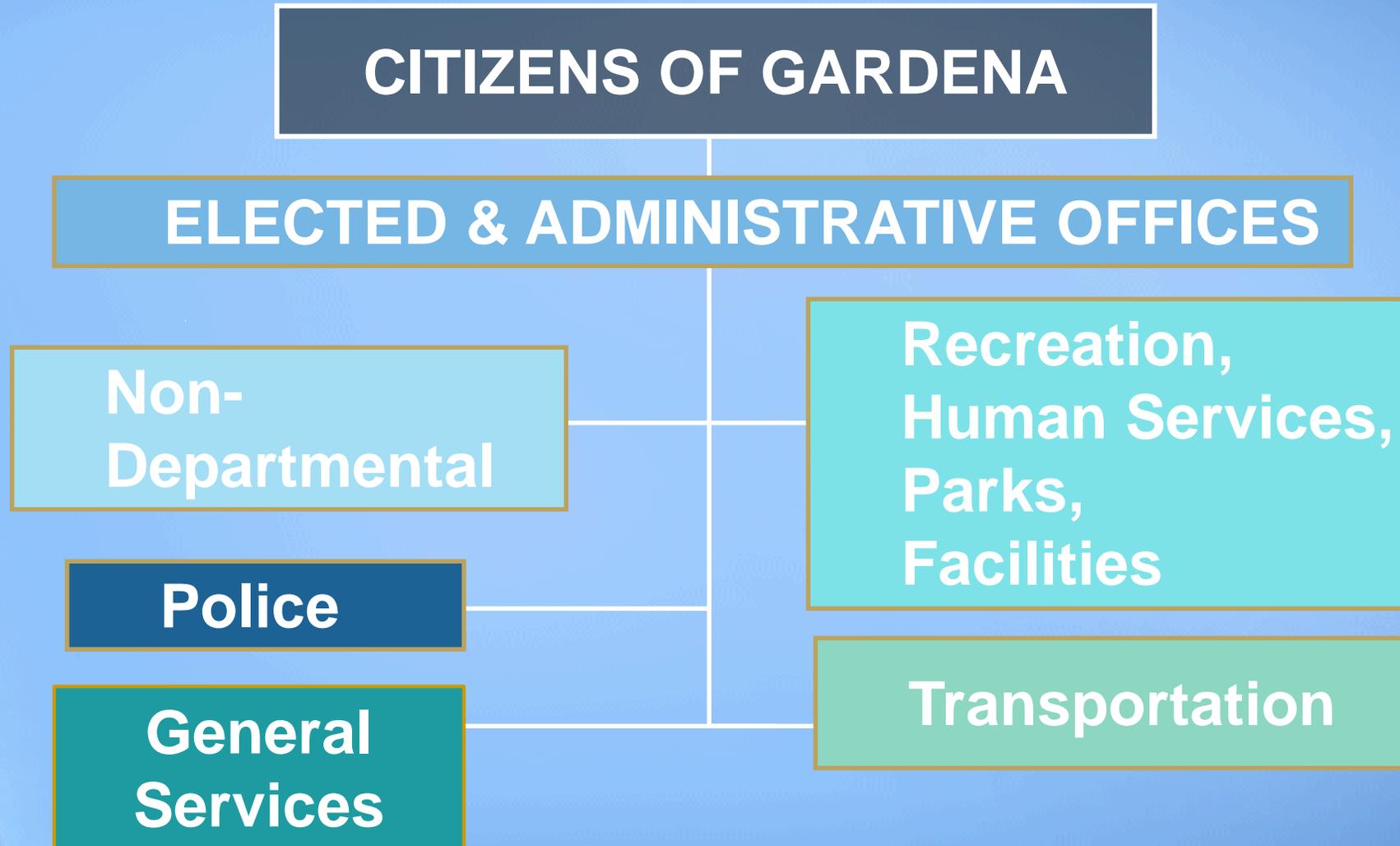
Fund Description	Revenues	Expenditures	Delta
General Fund	\$55,644,723	\$55,631,785	\$12,940
Combined Internal Services	\$11,156,842	\$11,206,842	(\$50,000)
Combined Debt Service	\$2,020,848	\$2,020,848	\$0
Capital Improvement (CIP)	2,990,000	2,990,000	\$0
Combined Enterprise Funds - Transportation and Sewer	\$22,063,586	\$24,512,107	(\$2,448,521)
Special Revenue Funds	\$12,645,323	\$13,413,917	(\$768,594)
Total All Funds - not including beginning fund balance	\$106,521,322	\$109,775,499	(\$3,254,175)

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 ADOPTED BUDGETS FY16/17 – FY17/18

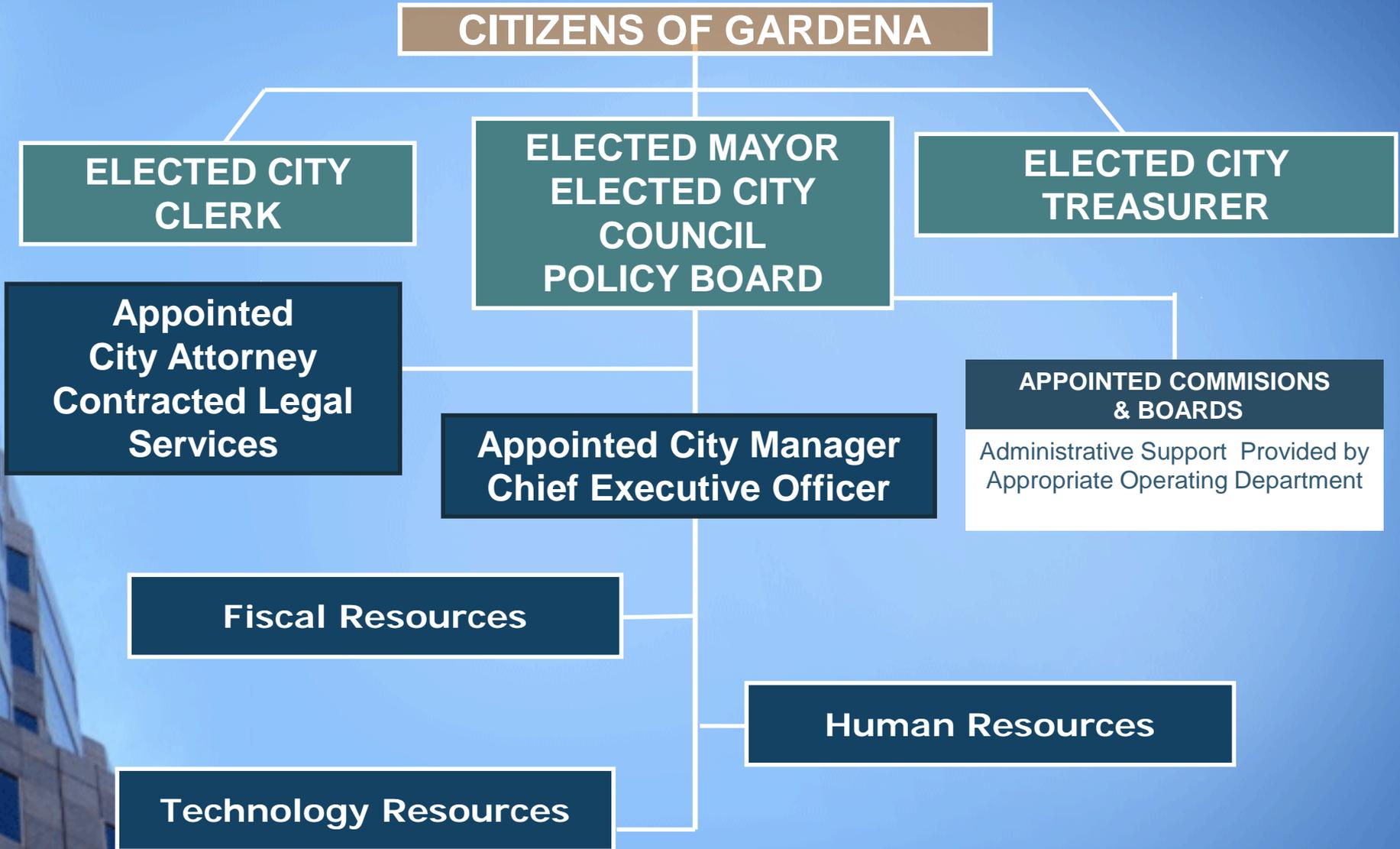
Super-Departments





ELECTED & ADMINISTRATIVE OFFICES

ELECTED & ADMINISTRATIVE OFFICES

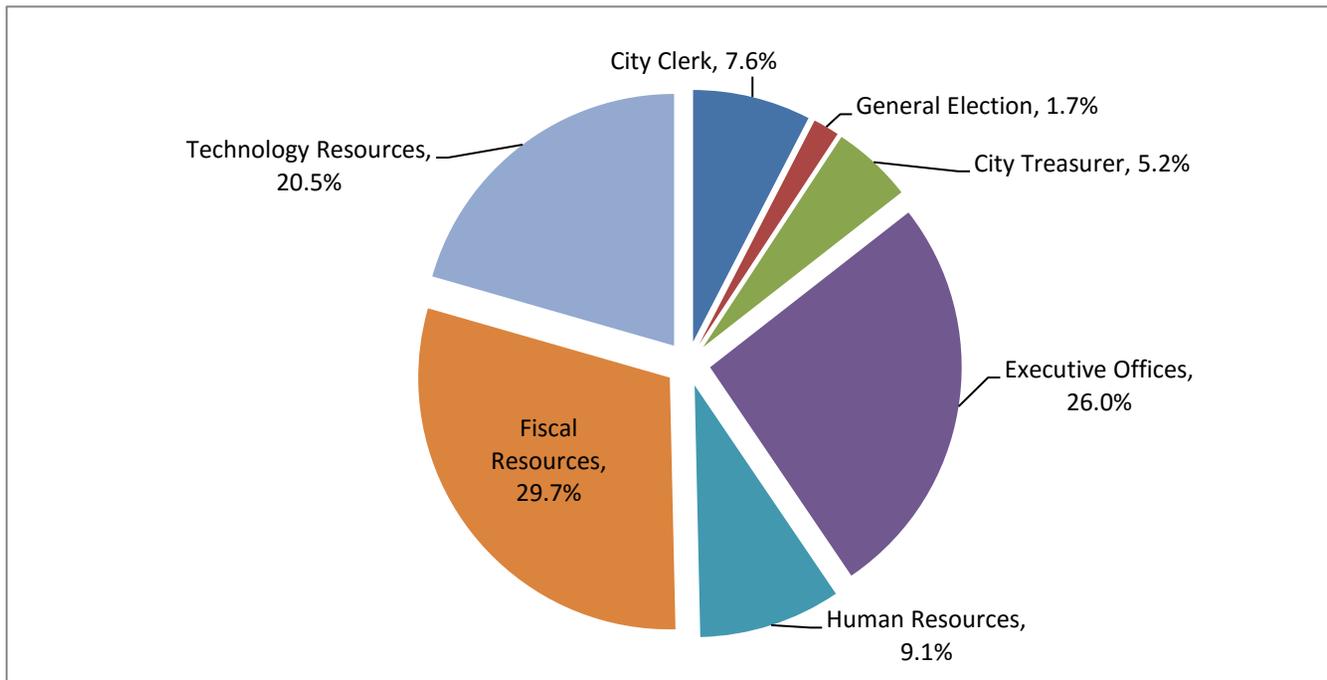


ELECTED & EXECUTIVE OFFICES - FULL TIME EQUIVALENT POSITIONS

MAYOR & CITY COUNCIL OFFICE	FY16/17	FY17/18
Elected Mayor	-	-
Elected Councilperson	-	-
Executive Office Assistant	1.00	1.00
Total Mayor/Council Office	1.00	1.00
CITY CLERK'S OFFICE		
Elected City Clerk	-	-
Appointed Deputy City Clerk	1.00	1.00
Customer Service Clerk I	1.00	1.00
Customer Service Clerk II	1.00	1.00
Total City Clerk's Office	3.00	3.00
CITY TREASURER'S OFFICE		
Elected City Treasurer	-	-
Appointed Deputy City Treasurer	1.00	1.00
Account Clerk	0.54	0.54
Total City Treasurer's Office	1.54	1.54
CITY MANAGER'S OFFICE		
City Manager (Appointed by City Council)	1.00	1.00
Senior Administrative Analyst (Unfunded)	-	-
Intermediate Clerk Typist	1.00	1.00
Clerk Typist (Lobby Receptionist)	1.00	1.00
Total City Manager's Office	3.00	3.00
<p><i>Positions funded in part by special revenue sources (grants/enterprise)</i></p>		

ADMINISTRATIVE SERVICES	FY16/17	FY17/18
Human Resources		
Senior Human Resources Analyst	1.00	1.00
Payroll/Personnel Technician	1.00	1.00
* HR Admin Service Manager	0.25	0.25
Dept Head/Retired Annuitant	0.27	0.27
Police Reserve Officer (Background Checks)	0.25	0.25
Total Human Resources	2.77	2.77
Fiscal Resources		
Chief Fiscal Officer	1.00	1.00
Accounting/Finance Manager	1.00	1.00
Senior Accountant	1.00	1.00
* Administrative Analyst II	1.00	1.00
Junior Accountant	3.00	3.00
Senior Account Clerk	1.00	1.00
Account Clerk	0.46	0.46
Payroll/Benefits Technician	1.00	1.00
* Senior Accountant Grants	0.10	0.10
Total Fiscal Resources	9.56	9.56
Technology Resources		
Technology Manager	1.00	1.00
Information Technology Coordinator I	3.00	3.00
Graphics Technician	1.00	1.00
Intermediate Clerk Typist	1.00	1.00
Telecommunications Specialist	0.06	0.06
Total Technology Resources	6.06	6.06
TOTAL ELECTED/ADMINISTRATIVE OFFICES	26.93	26.93

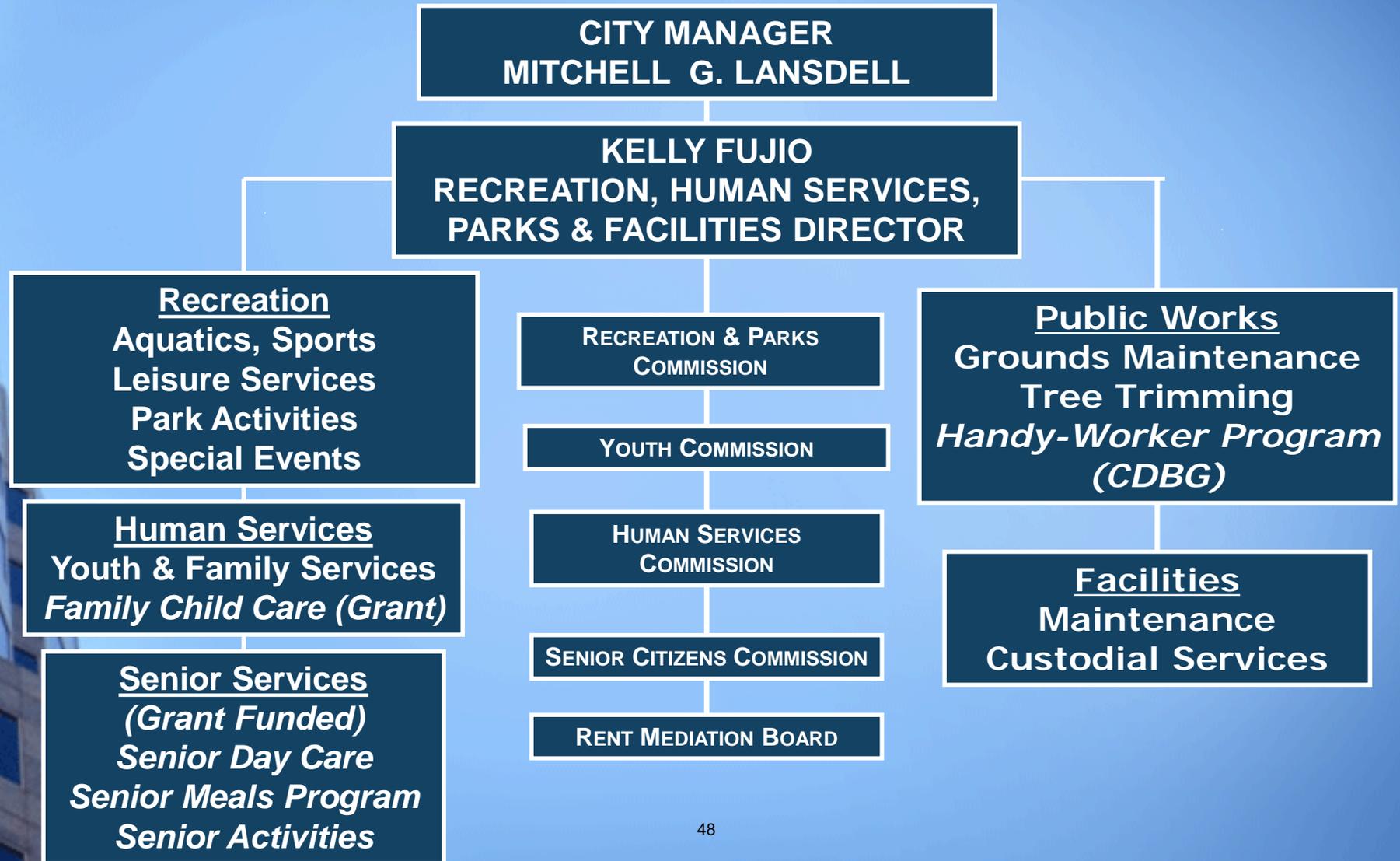
Elected & Administrative Offices	Audited 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018
City Clerk	292,137	358,720	310,830	312,381
General Election	69,155	-	69,155	-
City Treasurer	230,003	237,702	212,252	213,792
Executive Offices	1,104,487	1,197,230	1,108,969	1,116,159
Human Resources	458,005	506,134	373,652	376,144
Fiscal Resources	1,076,610	1,246,647	1,219,020	1,228,343
Technology Resources	888,452	914,607	840,670	847,903
Total Elected and Administrative Offices	4,118,849	4,461,040	4,134,548	4,094,722





RECREATION, HUMAN SERVICES, PARKS & FACILITIES

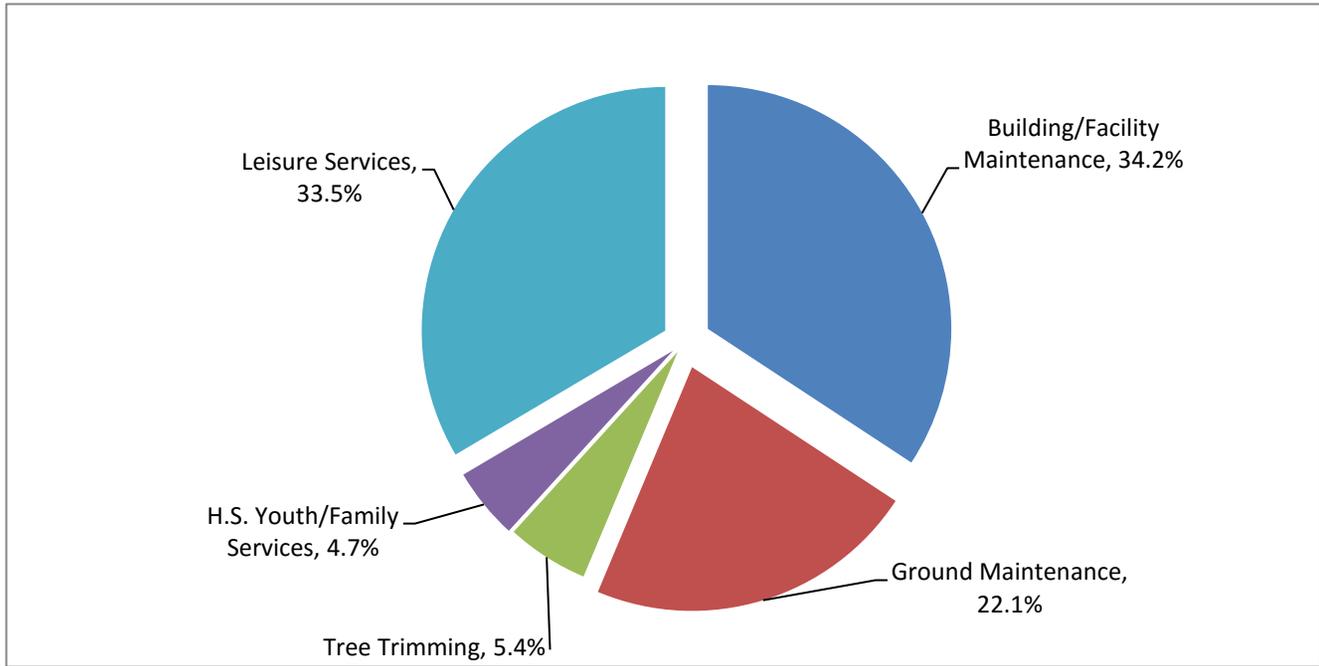
RECREATION, HUMAN SERVICES, PARKS & FACILITIES



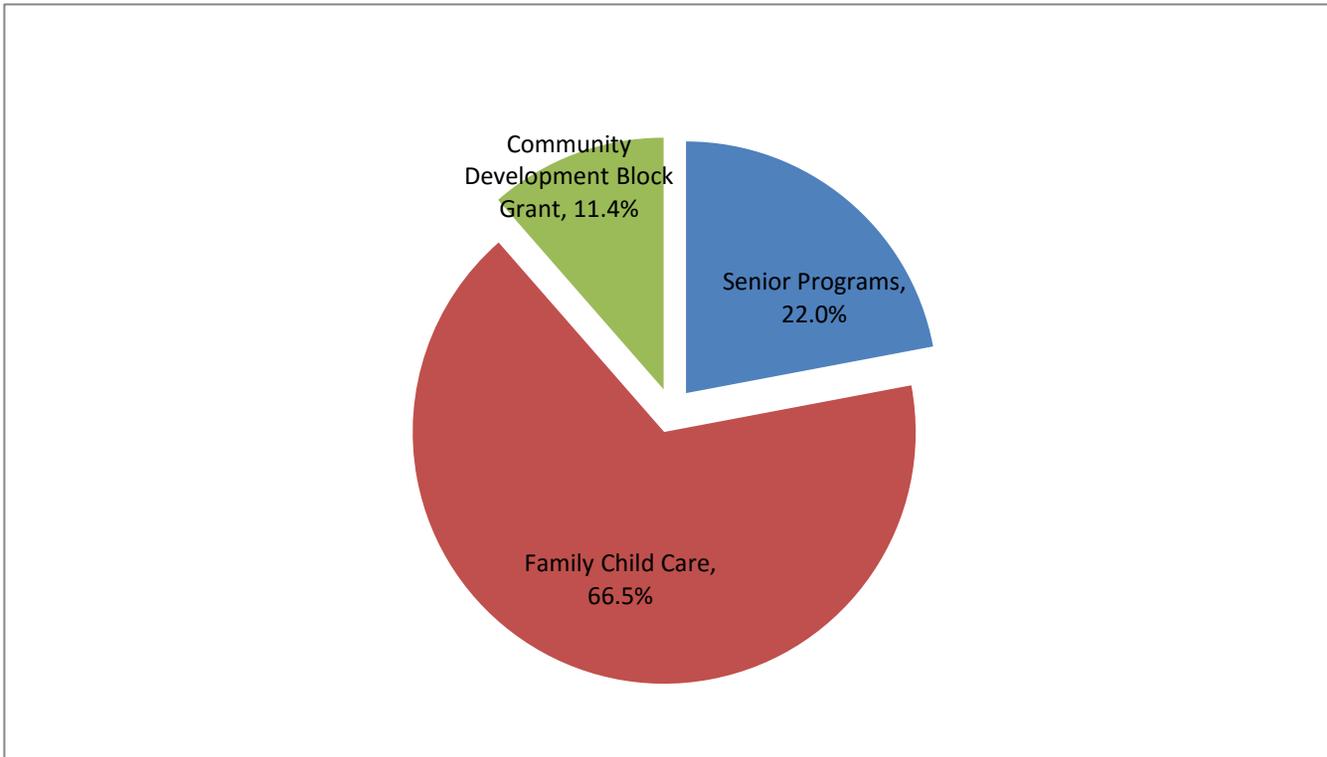
RECREATION, HUMAN SERVICES, PARKS & FACILITIES - FULL TIME EQUIVALENT POSITIONS

<u>Recreation</u>	FY16/17	FY17/18	<u>Human Services</u>	FY16/17	FY17/18
Director of Recreation & Human Services	1.00	1.00	* Family Child Care Therapist/Trainer II	0.20	0.20
* Rec & Community Services Superintendent	2.00	2.00	* Family Child Care Manager	1.00	1.00
* Administrative Analyst I	2.00	2.00	* Family Care Program Coordinator	0.22	0.22
Senior Clerk Typist	1.00	1.00	* Family Child Care Program Assistant III	1.00	1.00
Customer Service Clerk	1.00	1.00	* Family Child Care Education Assistant II	2.06	2.06
Clerical Aide I (unfunded)	-	-	* Family Child Care Program Assistant II	0.90	0.90
* Intermediate Clerk Typist	0.48	0.48	* Family Child Care Education Assistant III	1.00	1.00
* Community Services Counselor	1.00	1.00	* Community Aide I	1.16	1.16
Pool Cashier	0.10	0.10	* Certified Nursing Assistant	1.00	1.00
Lifeguard/Instructor	0.79	0.79	* Geriatric Aide	0.66	0.66
Recreation Leader I	17.61	17.61	* Recreation Therapist	0.64	0.64
* Recreation Leader II	4.01	4.01	* Nutrition Services Coordinator	2.00	2.00
Recreation Leader III	1.62	1.62	* Activity Coordinator (unfunded)	-	-
Recreation Coordinator	4.00	4.00	* Community Aide III	0.46	0.46
Community Center Coordinator	1.00	1.00	* Peer Advocate Counselor II	1.17	1.17
Recreation Services Manager	1.00	1.00	* Assistant Site Manager III	0.98	0.98
Recreation Supervisor	2.00	2.00	* Assistant Site Manager I	0.50	0.50
Recreation Commissioners (5)	-	-	Total Human Services	14.95	14.95
Senior Citizens Commissioners (5)	-	-	<u>Handy-Worker Program (CDBG)</u>		
Human Services Commissioners (5)	-	-	* Public Works Coordinator	1.00	1.00
Gardena Youth Commissioners (10)	-	-	* Home Improvement Leadperson	1.00	1.00
Rent Mediation Board Members (15)	-	-	* Home Improvement Maintenance Helper	1.00	1.00
Total Recreation	40.61	40.61	Total Handy-Worker Program (CDBG)	3.00	3.00
<u>Facilities</u>			<u>Parks</u>		
Custodian I	1.81	1.81	Park Maintenance Worker I	6.49	6.49
Custodian II	9.00	9.00	Park Maintenance Worker II	3.00	3.00
Custodian Lead	1.00	1.00	Park Maintenance Lead	2.00	2.00
Maintenance Painter	1.00	1.00	Park Superintendent	0.33	0.33
Sr. Maintenance Worker	1.00	1.00	Tree Trimmer II	2.00	2.00
Building Maintenance Lead	1.00	1.00	Total Parks	13.82	13.82
Total Facilities	14.81	14.81			
* <i>Positions funded in part by special revenue sources (grants)</i>			TOTAL Recreation, HS, Parks & Facilities	87.19	87.19

Recreation, Human Services, Parks and Facilities	Audited 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018
Building/Facility Maintenance	1,741,914	1,931,370	2,161,320	2,179,601
Ground Maintenance	1,475,400	1,447,853	1,394,566	1,403,574
Tree Trimming	270,316	283,499	344,224	346,211
H.S. Youth/Family Services	222,215	312,126	299,314	301,723
Leisure Services	1,921,475	1,776,191	2,115,769	2,129,160
Total Recreation, H.S., Parks & Facilities	5,631,319	5,751,039	6,315,193	6,360,269



Special Revenue Funds Recreation, H.S., Parks & Facilities	Audited 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018
Senior Programs	726,580	670,093	585,966	599,732
Family Child Care	1,510,559	1,410,681	1,788,121	1,793,096
Community Development Block Grant	322,890	349,237	307,895	307,467
Total Recreation, H.S., Parks & Facilities	2,560,029	2,430,011	2,681,983	2,700,296





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POLICE & GENERAL SERVICES

POLICE

**CITY MANAGER
MITCHELL G. LANSDELL**

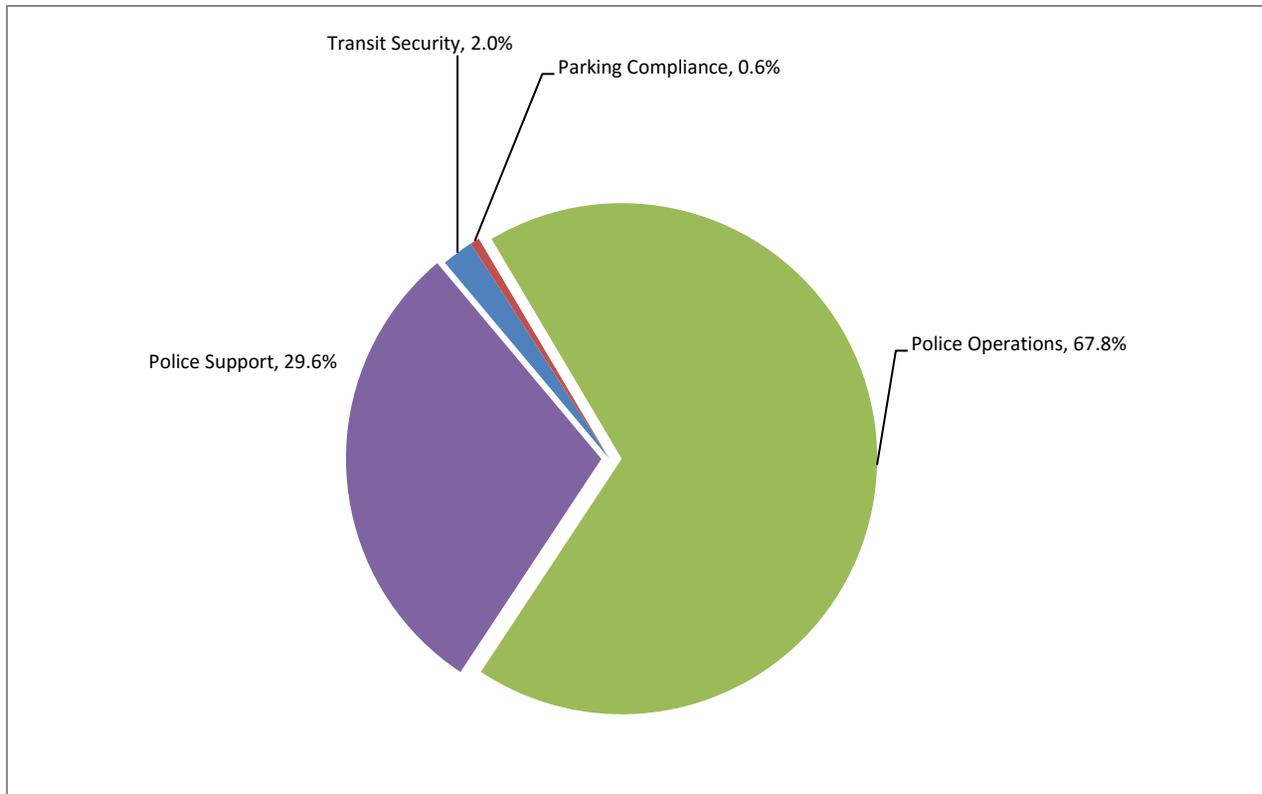
**POLICE CHIEF
ED MEDRANO**

**POLICE DEPARTMENT
POLICE DISTRICTS 1, 2, & 3
DETECTIVE BUREAU
JAIL & SUPPORT SERVICES
TRAFFIC ENFORCEMENT
TRANSIT SAFETY
CODE ENFORCEMENT**

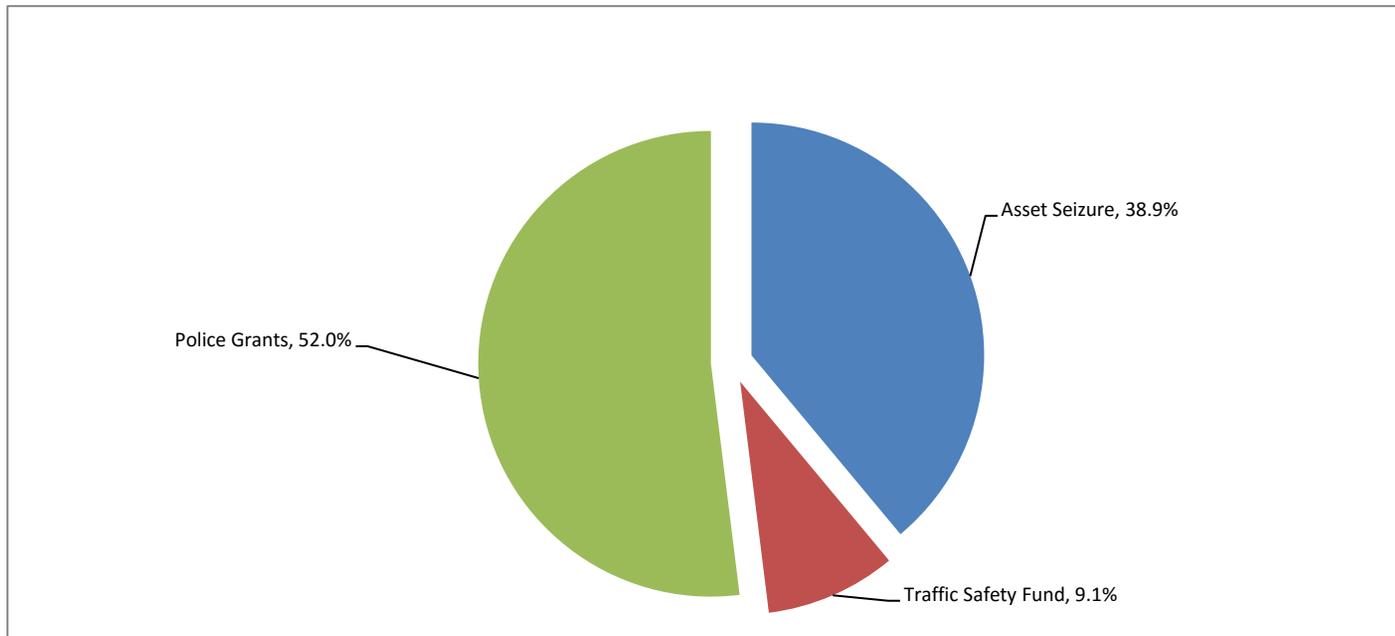
POLICE & COMMUNITY SAFETY - FULL TIME EQUIVALENT POSITIONS

Sworn Staffing	FY16/17	FY17/18	Non-Sworn Police Department	FY16/17	FY17/18
Police Chief	1.00	1.00	Administrative Management Analyst I	1.30	1.30
Police Captain	2.00	2.00	Administrative Analyst III	1.00	1.00
Police Lieutenant	6.00	6.00	Admin Support Services Supervisor	1.00	1.00
Police Sergeant	13.00	13.00	Administrative Aide	2.00	2.00
Police Officer	74.00	74.00	Forensic Technician	1.00	1.00
Police Reserve Officer	0.44	0.44	* Code Enforcement	2.00	2.00
Total Sworn	96.44	96.44	Police Aide	-	-
<p>* <i>Positions funded in part by special revenues (grants/enterprise)</i></p>			* Police Assistant	21.46	21.46
			Police Records Technician I	2.00	2.00
			Police Records Technician II	3.00	3.00
			Police Service Technician	4.00	4.00
			* Public Safety Officer (Transit Security)	2.00	2.00
			Police Service Officer	6.00	6.00
			* Case Management Supervisor	1.00	1.00
			Total Non-Sworn Police	47.76	47.76
			TOTAL POLICE & COMMUNITY SAFETY	144.20	144.20

Police Services	Audited 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018
Transit Security	425,058	435,573	492,970	504,155
Parking Compliance	146,144	146,100	146,100	146,100
Police Operations	15,188,189	15,400,550	16,667,834	17,235,538
Police Support	6,334,670	6,957,421	7,304,540	7,408,437
Total Police Services	22,094,061	22,939,644	24,611,444	25,294,229



Special Revenue Funds Police Services	Audited 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018
Asset Seizure	605,045	1,172,518	532,500	538,500
Traffic Safety Fund	209,035	200,000	125,000	125,000
Police Grants	676,365	395,217	716,064	713,388
Total Police Special Revenue Funds	1,490,445	1,767,735	1,373,564	1,376,888



GENERAL SERVICES

**CITY MANAGER
MITCHELL G. LANSDELL**

**ACTING DIRECTOR, MITCH LANSDELL
ACTING DEPUTY DIRECTOR, ED MEDRANO
VACANT, GENERAL SERVICES DIRECTOR**

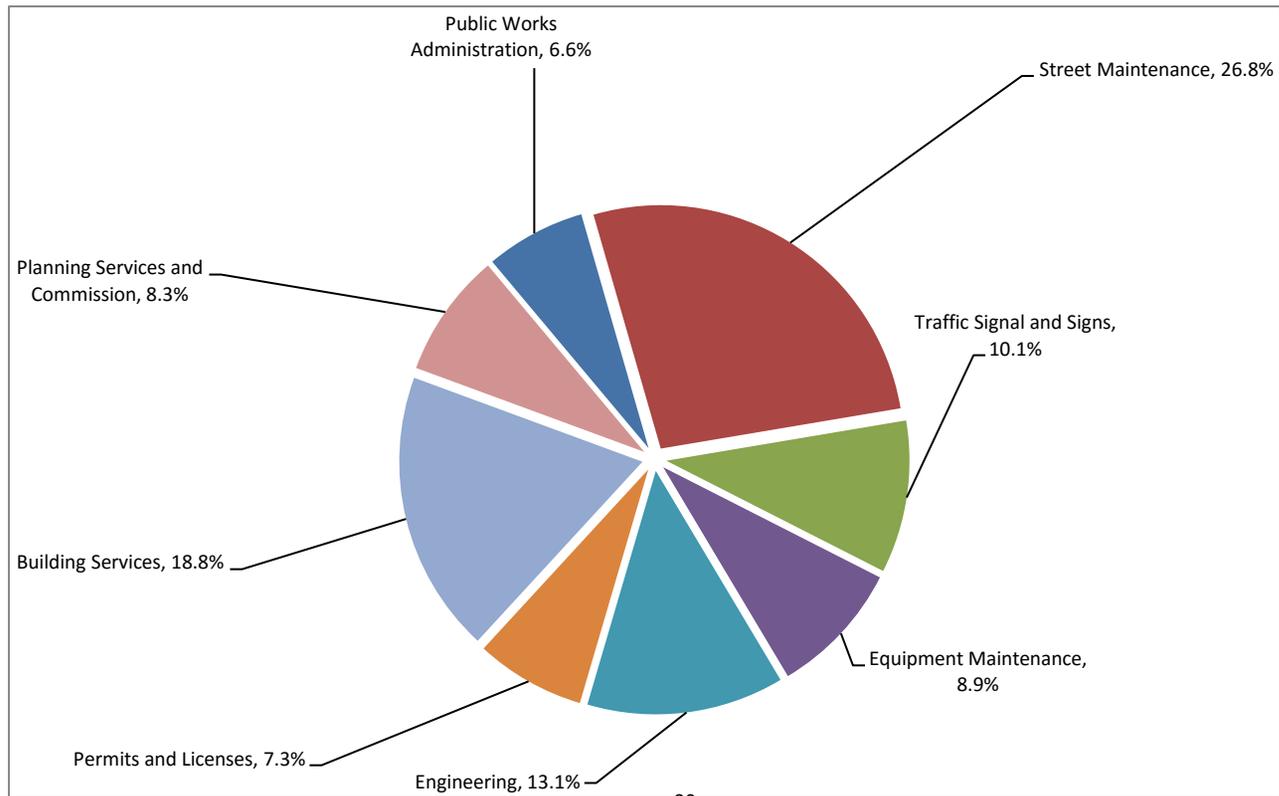
**COMMUNITY DEVELOPMENT
BUILDING SERVICES
PERMITS & LICENSING
ECONOMIC DEVELOPMENT
PLANNING & ENVIRONMENTAL QUALITY
COMMISSION**

**PUBLIC WORKS SERVICES
STREETS
TRAFFIC SIGNALS & SIGNS
EQUIPMENT MAINTENANCE
SEWERS, SANITATION,
RECYCLING
ENGINEERING, CAPITAL
PROJECTS**

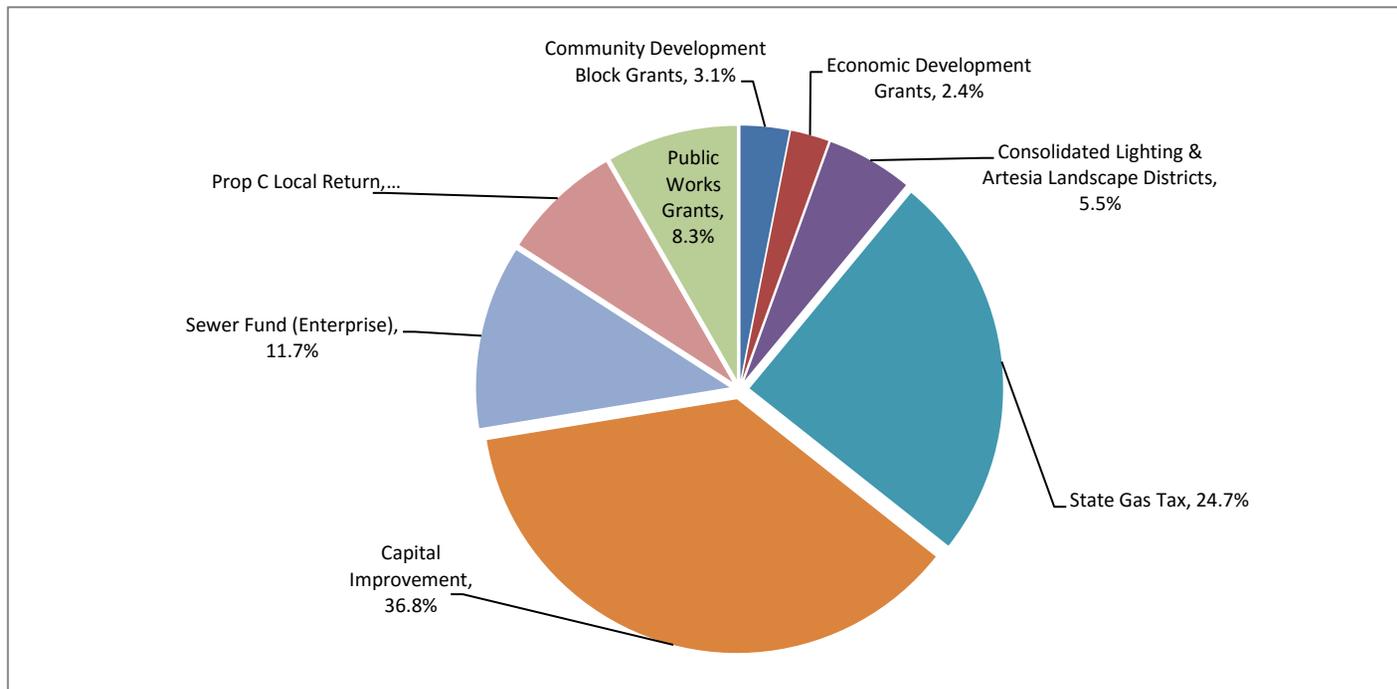
GENERAL SERVICES - FULL TIME EQUIVALENT POSITIONS

GENERAL SERVICES	FY16/17	FY17/18	Streets & Engineering	FY16/17	FY17/18
Community Development					
Administrative Services Manager	1.00	1.00	* General Services Director	1.00	1.00
* Administrative Aide	2.00	2.00	Administrative Management Analyst II	1.00	1.00
Administrative Management Analyst I	1.00	1.00	* Administrative Secretary (unfunded)	-	-
Customer Service Clerk I	1.00	1.00	Associate Engineer	2.00	2.00
Economic Development Manager	1.00	1.00	Cement Finisher	1.00	1.00
General Building Inspector	2.00	2.00	Clerk Typist	0.65	0.65
Permit/Licensing Technician I	4.00	4.00	Electrical/Signal Technician II	1.00	1.00
Permit/Licensing Technician II	1.00	1.00	Electrical/Signal Technician I	1.00	1.00
Planning Assistant	2.00	2.00	Engineering Aide	1.00	1.00
Planning Commissioner (5)	-	-	Engineering Technician	1.00	1.00
Total Community Development	15.00	15.00	* Equipment Maintenance Superintendent	0.33	0.33
			* Equipment Mechanic	2.00	2.00
			Graffiti Technician	1.00	1.00
			Heavy Equipment Operator	2.00	2.00
			Public Work Lead	2.00	2.00
			* Right-of-Way Worker	3.18	3.18
			Secretary	1.00	1.00
			* Sewer Maintenance Worker	2.00	2.00
			* Street Maintenance Superintendent	1.00	1.00
			Street Maintenance Workers	2.99	2.99
			* Street Sweeper Operator	2.00	2.00
			Street Traffic Painter	1.00	1.00
			Total Streets & Engineering	30.15	30.15
			TOTAL GENERAL SERVICES	45.15	45.15
* <i>Positions funded in part by special revenues (grants/enterprise)</i>					

General Services	Audited 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018
Public Works Administration	546,549	637,676	302,074	304,837
Street Maintenance	1,078,570	1,156,110	1,232,100	1,215,710
Traffic Signal and Signs	451,796	444,101	461,256	463,740
Equipment Maintenance	383,424	409,041	407,281	409,466
Engineering	521,373	621,299	597,883	599,312
Permits and Licenses	221,228	317,189	331,675	335,129
Building Services	818,663	865,436	853,027	859,631
Planning Services and Commission	300,378	382,819	376,582	379,580
Total General Services	4,321,981	4,833,671	4,561,878	4,567,405



Special Revenue Funds General Services	Audited 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018
Community Development Block Grants	426,694	376,444	389,086	391,715
Economic Development Grants	604,296	-	613,782	-
One Stop Employment and Training Grants	164,541	-	-	-
Consolidated Lighting & Artesia Landscape District	656,508	633,365	687,662	692,662
State Gas Tax	732,309	2,050,000	3,858,993	2,361,217
Capital Improvement	7,202,136	3,890,000	6,290,000	2,990,000
Sewer Fund (Enterprise)	1,225,475	1,733,213	1,929,801	1,015,449
Prop C Local Return	847,519	500,000	1,109,172	809,270
Public Works Grants	5,531,524	1,153,500	1,284,672	809,770
Total General Services Special Revenue Funds	17,391,000	10,336,522	16,163,168	9,070,082





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NON-DEPARTMENTAL

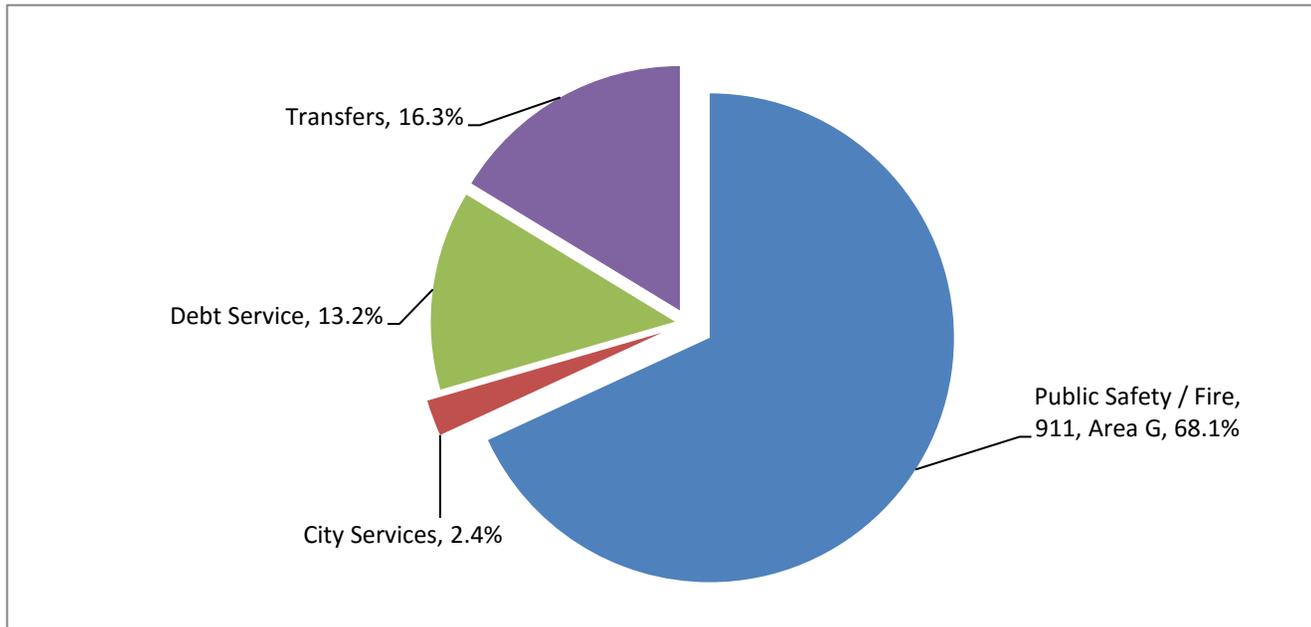
NON-DEPARTMENTAL



**CITY MANAGER
MITCHELL G. LANSDELL**



Non-Departmental	Audited 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018
Public Safety / Fire, 911, Area G	9,432,624	9,850,988	10,166,021	10,464,510
City Services	893,913	866,520	361,960	361,960
Debt Service	-	-	1,971,978	2,020,848
Transfers	-	-	2,467,840	2,467,840
Total Non-Departmental	10,326,537	10,717,508	14,967,799	15,315,158





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TRANSPORTATION DEPARTMENT

TRANSPORTATION GTRANS

**CITY MANAGER
MITCHELL G. LANSDALL**

**ERNIE CRESPO
TRANSPORTATION DIRECTOR
GTrans
ENTERPRISE FUND**

Transit Administration

**Transit Operations
Fixed Route Operations
Paratransit Operations**

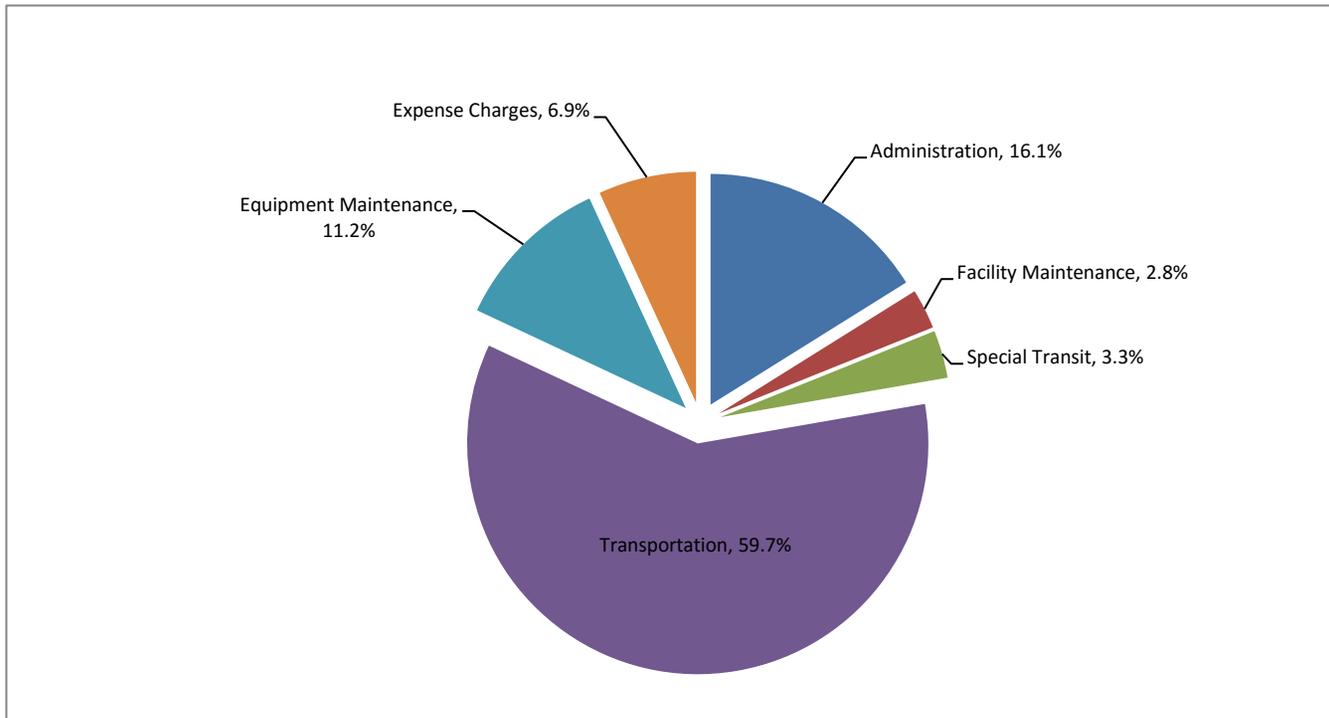
**Transit Maintenance
Equipment Maintenance
Facility Maintenance**

TRANSPORTATION - FULL TIME EQUIVALENT POSITIONS

Transit Administration	FY16/17	FY17/18
* Transportation Director	1.00	1.00
* Deputy Transportation Director	1.00	1.00
* Finance and Admin Services Manager	1.00	1.00
* Transportation Administrative Manager	1.00	1.00
* Administrative Analyst II	1.00	1.00
* Administrative Analyst I	2.00	2.00
* Administrative Aide	2.00	2.00
* Secretary	1.00	1.00
* Sr. Clerk Typist (unfunded)	-	-
* Customer Service Clerk I	3.53	3.53
* Payroll/Personnel Technician	1.00	1.00
* HR Administrative Services Manager	0.75	0.75
* Senior Accountant Grants	0.90	0.90
Total Transit Administration	16.18	16.18
Transit Operations		
* Transportation Operations Superintendent	1.00	1.00
* Transit Training and Safety Supervisor	1.00	1.00
* Route Supervisors	8.00	8.00
* Bus Operators	92.69	92.69
* Paratransit Drivers	5.83	5.83
* Paratransit Dispatcher	1.00	1.00
Total Transit Operations	109.52	109.52

Transit Maintenance	FY16/17	FY17/18
* Fleet & Facilities Maint Manager	1.00	1.00
* Administrative Management Analyst I	1.00	1.00
* Fleet Maintenance Supervisor	1.00	1.00
* Facilities Maintenance Supervisor	1.00	1.00
* Transit Equipment Mechanics - Lead	2.00	2.00
* Transit Equipment Mechanics	8.00	8.00
* Apprentice Mechanic	2.00	2.00
* Equipment Utility Worker I	5.00	5.00
* Equipment Utility Worker II	1.00	1.00
* Transit Parts/Storeroom Coordinator	1.00	1.00
* Sr. Transit Utility Specialist	1.00	1.00
Total Transit Maintenance	24.00	24.00
<i>* Positions funded entirely/or a portion by GMBL Enterprise Fund</i>		
TOTAL TRANSPORTATION	149.70	149.70

Transportation	Audited 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018
Administration	4,843,242	3,102,580	4,891,025	4,710,765
Facility Maintenance	821,500	4,440,580	925,080	742,075
Special Transit	678,572	731,989	883,662	1,108,633
Transportation	10,532,161	12,144,943	23,957,129	11,610,444
Equipment Maintenance	2,494,402	3,262,130	3,373,014	3,280,218
Expense Charges	1,763,475	1,650,000	2,044,524	2,044,524
Measure R Local Return	2,640,192	2,098,349	-	-
Total Transportation	23,773,544	27,430,571	36,074,434	23,496,659





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

CAPITAL IMPROVEMENT PROJECTS (CIP)

	FY 16/17	FY 17/18
PARK IMPROVEMENTS	\$910,000	\$235,000
City Parks, playgrounds, facility grounds and public parkways		
STREET IMPROVEMENTS	\$6,290,000	\$2,990,000
Maintain City streets, sanitary sewers, storm drain systems, sidewalks, curbs, crosswalks, signs		
Maintain and control City traffic signals		
Mechanical maintenance of City vehicles and equipment		
Ensure compliance with State mandated safety and air quality programs		
CAPITAL IMPROVEMENT PROJECTS TOTAL	\$7,200,000	\$3,225,000

CIP 2016 - 2018

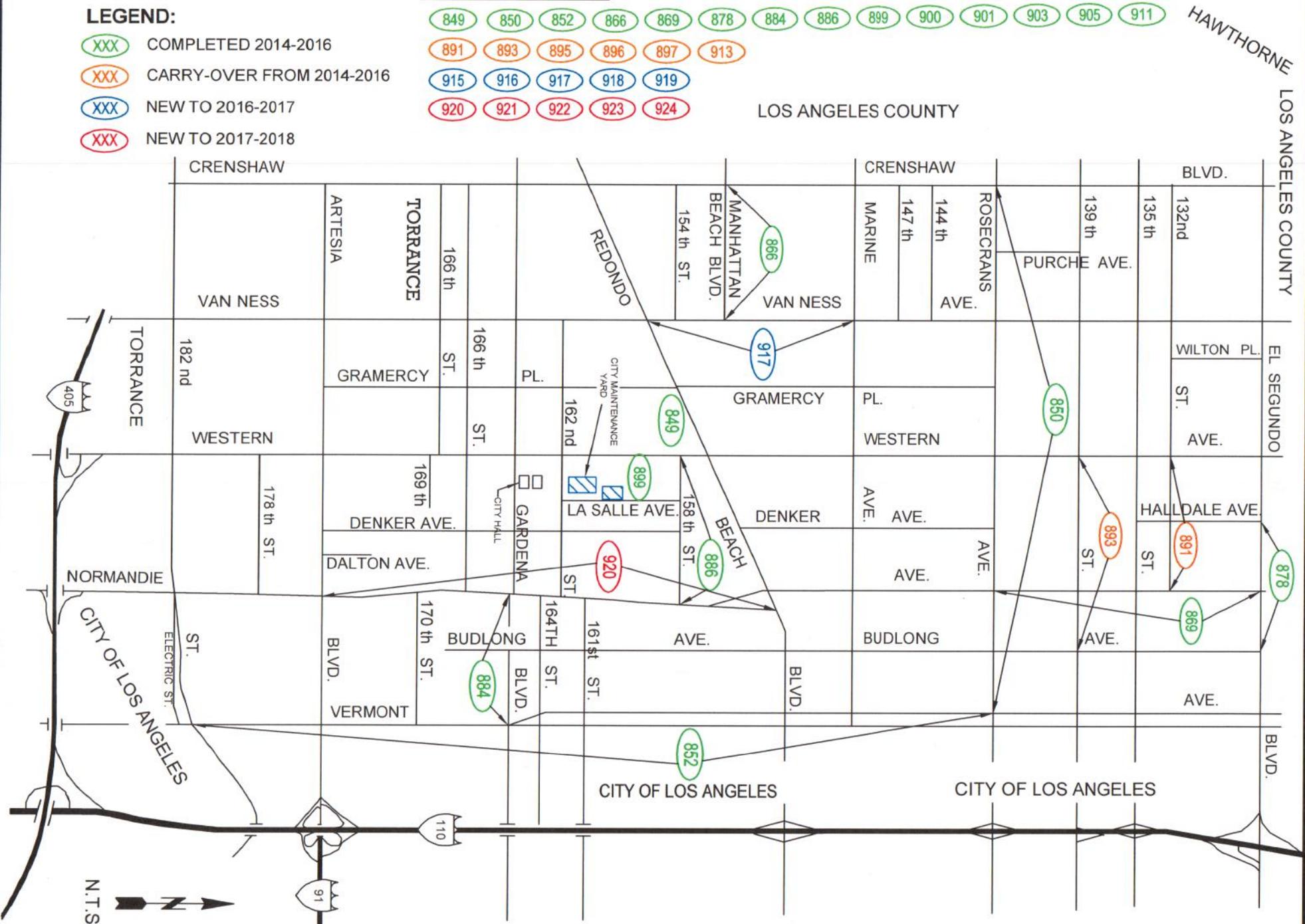
LEGEND:

- XXX COMPLETED 2014-2016
- XXX CARRY-OVER FROM 2014-2016
- XXX NEW TO 2016-2017
- XXX NEW TO 2017-2018

VARIOUS LOCATIONS

- 849
- 850
- 852
- 866
- 869
- 878
- 884
- 886
- 899
- 900
- 901
- 903
- 905
- 911
- 891
- 893
- 895
- 896
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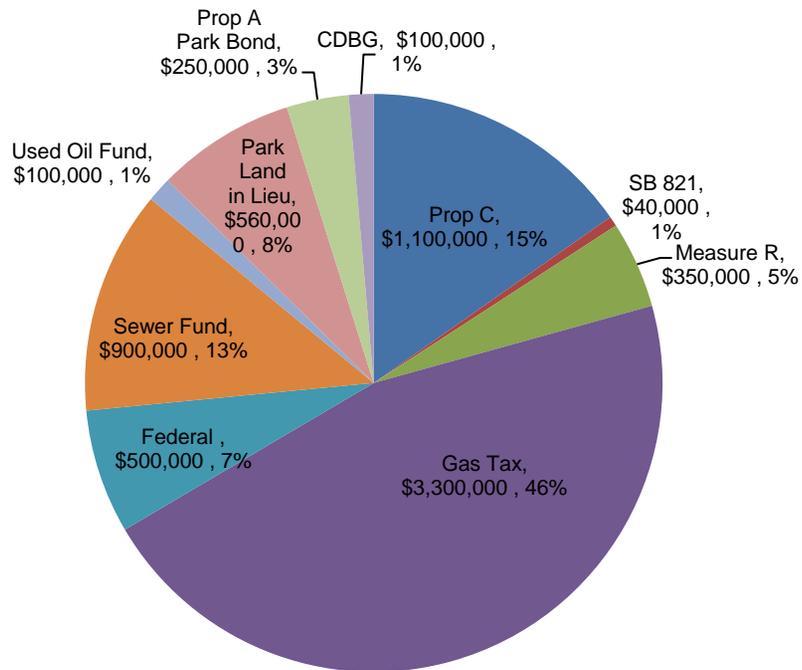
LOS ANGELES COUNTY



Capital Improvement Projects Fiscal Year 2016/2017

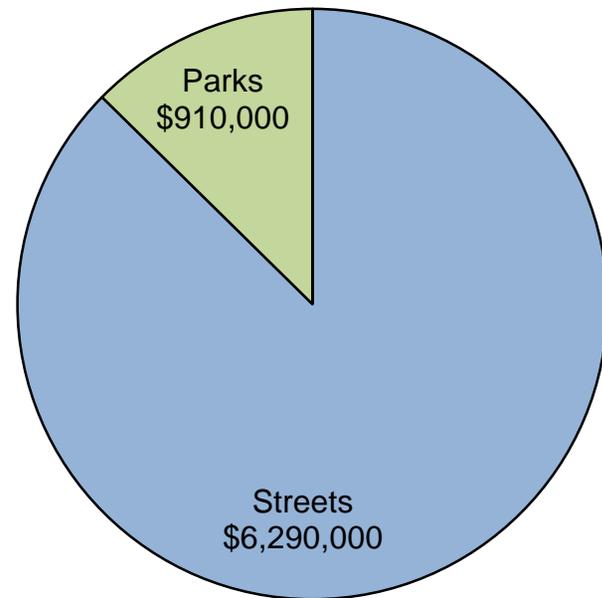
CAPITAL REVENUE

... Where the money comes from ...



CAPITAL EXPENDITURES

... Where the money goes...



CAPITAL IMPROVEMENT PROJECTS – Parks FISCAL YEAR 2016-2017

JOB NO. PROJECT DESCRIPTION

807 (c) Multi-Park Improvements - \$100,000
Resurface and paint outdoor basketball courts, replace or repair bleachers, upgrade windows, heating and ventilation.

817 (c) Primm Pool Improvements - \$85,000
Rehabilitate the filtration and chlorination system in the wading pool to conform to health department standards.

820 (c) Mas Fukai Park Playground Equipment Project - \$125,000
Upgrade the playground equipment at Mas Fukai Park.

870 (c) Rowley Park Renovation - \$600,000
Renovate gymnasium bleachers and scoreboard; add exercise stations; renovate auditorium, replace manual opening doors with automatic doors.

(c) -- Continuing project from previous years – total expenditure includes allocated, but unspent funds from prior year and additional funding request for fiscal year 2014-2015

CAPITAL FUNDING

Job Number	Park Land in Lieu	Prop A Park Bond	CDBG	Total
JN 807	100,000			100,000
JN 817	85,000			85,000
JN 820	125,000			125,000
JN 870	250,000	250,000	100,000	600,000
Total	\$560,000	\$250,000	\$100,000	\$910,000

Overall Impact on Operating Budget

There is no financial impact to the General Fund for these projects.

Park Improvements in the City will benefit both citizens and visitors in the community. This will provide a safer place, as well as make the City more inviting to people visiting or wanting to move into the community.

CAPITAL IMPROVEMENT PROJECTS – Streets FISCAL YEAR 2016-2017

JOB NO. PROJECT DESCRIPTION

<p>891 (c) 132nd Street Improvement - \$500,000 Rehabilitate this arterial by providing new asphalt pavement Overlay on this street, constructing landscaped median, and provide new striping and signing between Western Ave. to Normandie Ave.</p> <p>893 (c) 139th Street Improvement - \$500,000 Rehabilitate this arterial by providing new asphalt pavement overlay on this street, and provide new striping and signing between Western and Budlong.</p> <p>895 (c) Sewer Rehab 2016 - \$800,000 Clean and video 88 miles of sewer lines.</p> <p>897 (c) Local Street Improvement 2016 – Various - \$1,500,000 Rehabilitate this local residential area by providing new asphalt pavement overlay on numerous streets, and will also provide new striping and signing.</p> <p>913 (c) Storm Drain Catch Basin Screen Upgrade - \$100,000 Remove and replace deteriorated catch basin screen to comply with NPDES requirements, various.</p>	<p>915 (n) Sidewalk Replacement 2017 - \$40,000 This will remove and replace damaged sidewalk at various locations.</p> <p>916 (n) PW Street & Hwy Equipment Purchase - \$300,000 This will provide new PW equipment to maintain existing streets throughout the City.</p> <p>917 (n) Van Ness Ave. Street Improvement - \$600,000 Rehabilitate this arterial by providing new asphalt pavement overlay on this street, and provide new striping and signing between Redondo Beach Blvd. and Marine Ave.</p> <p>918 (n) Pedestrian Safety Improvement 2017 - \$350,000 Remove and replace damaged curb, gutter and sidewalk at various locations.</p> <p>919 (n) Local Street Improvement 2017 - \$1,500,000 Rehabilitate this local residential area by providing new asphalt pavement overlay on numerous streets, and will also provide new striping & signing.</p>
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(c) -- Continuing project from previous years – total expenditure includes allocated, but unspent funds from prior year and additional funding request for fiscal year 2016-2017

(n) – New project proposed for fiscal year 2016-2017

CAPITAL FUNDING

<u>Job No.</u>	<u>Prop C</u>	<u>SB 821</u>	<u>Measure R</u>	<u>Gas Tax</u>	<u>Federal</u>	<u>Sewer Fund</u>	<u>Used Oil Fund</u>	<u>Total</u>
891 (c)					\$500,000			\$ 500,000
893 (c)	\$ 500,000							\$ 500,000
895 (c)						\$ 800,000		\$ 800,000
896 (c)						\$ 100,000		\$ 100,000
897 (c)				\$ 1,500,000				\$ 1,500,000
913 (c)							\$ 100,000	\$ 100,000
915 (n)		\$ 40,000						\$ 40,000
916 (n)				\$ 300,000				\$ 300,000
917 (n)	\$ 600,000							\$ 600,000
918 (n)			\$ 350,000					\$ 350,000
919 (n)				\$ 1,500,000				\$ 1,500,000
Total	\$ 1,100,000	\$ 40,000	\$ 350,000	\$ 3,300,000	\$500,000	\$ 900,000	\$ 100,000	\$ 6,290,000

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.

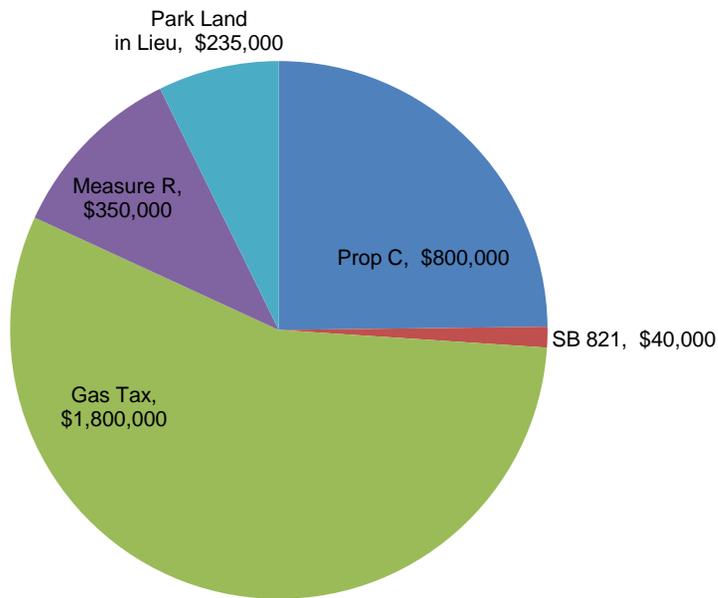
CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2016-2017 FUNDING SUMMARY

FUNDING SOURCE	STREET IMPROVEMENTS		PROJECT COST
Prop C	#893 (c)	139th St. Impvmt (Slurry Seal) Western to Budlong	500,000 \$ 1,100,000
	#917 (c)	Van Ness Ave Street Improvement RBB to Marine	600,000
	Prop C - Total		<u>1,100,000</u>
Gas Tax	#897 (c)	Local Street Improvement 2016-Variou	1,500,000 \$ 3,300,000
	#916 (n)	PW Street & Highway Equipment Purchase	300,000
	#919 (n)	Local Street Improvement 2017-Variou	1,500,000
Gas Tax - Total		<u>3,300,000</u>	
Sewer	#895 (c)	Sewer Rehab 2016-Variou	800,000 \$ 900,000
	#896 (c)	NPDES Sewer Related Project	100,000
Sewer- Total		<u>900,000</u>	
SB821	#915 (n)	Sidewalk Replacement 2017- Various	\$ 40,000
Measure R	#918 (n)	Pedestrian Safety Improvement 2017- Various	\$ 350,000
Federal	#891 (c)	132nd St. Improvement-Western Ave to Normandie	\$ 500,000
Used Oil	#913 (c)	Storm Drain Catch Basin Screen Upgrade-Variou	\$ 100,000
STREET IMPROVEMENTS			SUBTOTAL \$ 6,290,000
FUNDING SOURCE	PARK IMPROVEMENTS		PROJECT COST
Park Land in Lieu	#807 (c)	Multi-Park Improvements	100,000 \$ 560,000
	#817 (c)	Primm Pool Rehabilitation	85,000
	#820 (c)	Mas Fukai Playground Equipment Project	125,000
	#870 (c)	Rowley Park Renovation	250,000
Park Land in Lieu - Total		<u>560,000</u>	
Prop A Park Bond	#820 (c)	Mas Fukai Playground Equipment Project	\$ 250,000
CDBG	#870 (c)	Rowley Park Renovation	\$ 100,000
PARK IMPROVEMENTS			SUBTOTAL \$ 910,000
CIP- FISCAL YEAR 2016-2017			TOTAL \$ 7,200,000

Capital Improvement Projects Fiscal Year 2017/2018

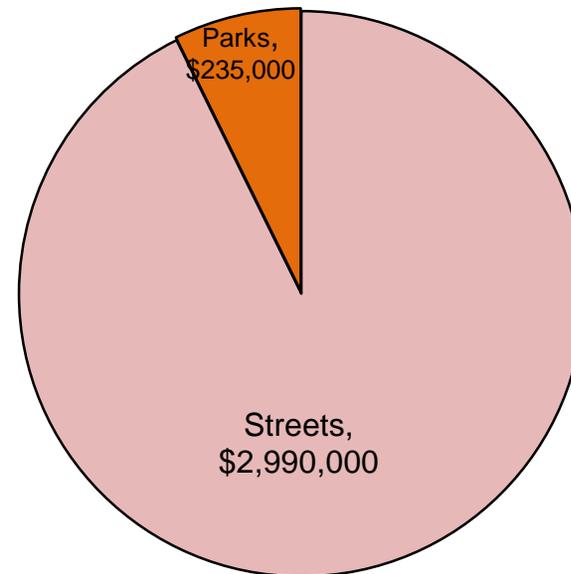
CAPITAL REVENUE

... Where the money comes from ...



CAPITAL EXPENDITURES

... Where the money goes...



CAPITAL IMPROVEMENT PROJECTS – Parks FISCAL YEAR 2017-2018

JOB NO. PROJECT DESCRIPTION

- 810 (c) Nakaoka Center Improvements - \$130,000**
Upgrade the audio visual system and repair/replace the auditorium partitions.
- 813 (c) Rush Gym Improvements - \$105,000**
Rehabilitate the bleachers, scoreboards and curtains.
Rehabilitate the filtration and chlorination system in the wading pool to conform to health department standards.

(c) -- Continuing project from previous years – total expenditure includes allocated, but unspent funds from prior year and additional funding request for fiscal year 2014-2015

CAPITAL FUNDING

Job Number	Park Land in Lieu	Prop 40	Prop A Park Bond	CDBG	Total
JN 810	130,000				130,000
JN 813	105,000				105,000
Total	\$235,000				\$235,000

Overall Impact on Operating Budget

There is no financial impact to the General Fund for these projects.

Park Improvements in the City will benefit both citizens and visitors in the community. This will provide a safer place, as well as make the City more inviting to people visiting or wanting to move into the community.

CAPITAL IMPROVEMENT PROJECTS – Streets FISCAL YEAR 2017-2018

JOB NO. PROJECT DESCRIPTION

920 (n) Normandie Ave. Street Improvement - \$800,000
Rehabilitate this arterial by providing new asphalt pavement overlay on this street, and provide new striping and signing between Redondo Beach Blvd. and Artesia Blvd.

921 (n) Local Street Improvement 2018 – \$1,500,000
Rehabilitate this local residentials by providing new asphalt pavement overlay on various streets and will also provide new striping and signing and construct curb ramps.

922 (n) Sidewalk Replacement 2018 – Various - \$40,000
Remove and replace damaged curb, gutter and sidewalk at various locations within the City to ADA compliance.

923 (n) Pedestrian Safety Improvement Various - \$350,000
Remove and replace damaged curb, gutter and sidewalk at various locations within the City.

924 (n) PW St. & Hwy Equipment Purchase - \$300,000
This will provide new equipment to be utilized in the maintenance of Gardena streets.

<u>Job No.</u>	<u>Project</u>	<u>Budget</u>	<u>Prop C</u>	<u>SB 821</u>	<u>Measure R</u>	<u>Gas Tax</u>	<u>Total</u>
920 (n)	Normandie Ave. Street Improvement	\$ 800,000	\$ 800,000				\$ 800,000
921 (n)	Local Street Improvement 2018, Various	\$ 1,500,000				\$ 1,500,000	\$ 1,500,000
922 (n)	Sidewalk Replacement 2018, Various	\$ 40,000		\$ 40,000			\$ 40,000
923 (n)	Pedestrian Safety Improvement 2018, Various	\$ 350,000			\$ 350,000		\$ 350,000
924 (n)	PW Street & Highway Equipment Purchase	\$ 300,000				\$ 300,000	\$ 300,000
Totals		\$ 2,990,000	\$ 800,000	\$ 40,000	\$ 350,000	\$ 1,800,000	\$ 2,990,000

CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2017-2018 FUNDING SUMMARY

FUNDING SOURCE	STREET IMPROVEMENTS		PROJECT COST
Gas Tax	#921 (n)	Local Street Improvement 2018-Various	1,500,000 \$ 1,800,000
	#924 (n)	PW Street & Highway Equipment Purchase	300,000
	Gas Tax - Total		<u>1,800,000</u>
SB821	#922 (n)	Sidewalk Replacement 2018- Various	\$ 40,000
Measure R	#923 (n)	Pedestrian Safety Improvement 2018- Various	\$ 350,000
Prop C	#920 (n)	Normandie Ave. Street Improvement-RBB to Artesia	\$ 800,000
STREET IMPROVEMENTS SUBTOTAL			\$ 2,990,000
FUNDING SOURCE	PARK IMPROVEMENTS		PROJECT COST
Park Land in Lieu	#810 (c)	Nakaoka Center Improvements	130,000 \$ 235,000
	#813 (c)	Rush Gym Improvements	105,000
Park Land in Lieu - Total		<u>235,000</u>	
CIP- FISCAL YEAR 2017-2018 TOTAL			\$ 3,225,000

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2017-2026

CIP Projects - Next Five Years (Fiscal Year 2017-2021)	FUNDING (\$1,000's)							
	Federal	CDBG	Prop C	SB 821	Street Lighting	Sewer	Measure R	Gas Tax
FISCAL YEAR 2016-2017				\$ 40				
Sidewalk Replacement								\$ 300
PW Street & Hwy Equip Purchase			\$ 600					
Van Ness Ave. Street Improvement- RBB to El Segundo Blvd.							\$ 350	
Pedestrian Safety Improvement 2017 - Various								\$ 1,500
Local Street Improvement 2017								
TOTAL Fiscal Year 2016-2017	\$ -	\$ -	\$ 600	\$ 40	\$ -	\$ -	\$ 350	\$ 1,800
FISCAL YEAR 2017-2018								
Normandie Avenue Street Improvement - RBB to Artesia Blvd.			\$ 800					\$ 1,500
Local Street Improvement 2018 - Various								
Sidewalk Replacement Various Locations				\$ 40				
Pedestrian Safety Improvement 2018 - Various							\$ 350	
PW Street & Hwy Equipment Purchase								300
TOTAL Fiscal Year 2017-2018	\$ -	\$ -	\$ 800	\$ 40	\$ -	\$ -	\$ 350	\$ 1,800
FISCAL YEAR 2018-2019								
Redondo Beach Blvd. - Crenshaw to Gramercy Place			\$ 450					
Redondo Beach Blvd. - Normandie to Vermont			\$ 350					
Local Street Improvement 2019 - Various								\$ 1,500
Pedestrian Safety Improvement 2019 - Various							\$ 350	
Sidewalk Replacement Various Locations				\$ 40				
TOTAL Fiscal Year 2018-2019	\$ -	\$ -	\$ 800	\$ 40	\$ -	\$ -	\$ 350	\$ 1,500
FISCAL YEAR 2019-2020								
170th Street Improvement - Normandie to Vermont	\$ 500							
Western Ave. Street Improvement - Redondo Beach to Artesia			\$ 800					
Sidewalk Replacement 2020 - Various				\$ 40				
Local Street Improvement 2020 - Various								\$ 1,500
Pedestrian Safety Improvement 2020 - Various							\$ 350	
Sewer Rehabilitation - Various						\$ 750		
TOTAL Fiscal Year 2019-2020	\$ 500	\$ -	\$ 800	\$ 40	\$ -	\$ 750	\$ 350	\$ 1,500
FISCAL YEAR 2020-2021								
Budlong Ave. Street Improvement - El Segundo to Redondo Beach			\$ 800					
Pedestrian Safety Improvement 2021 - Various							\$ 350	
Local Street Improvement 2021 - Various								\$ 1,500
Sidewalk Replacement 2021 - Various				\$ 40				
TOTAL Fiscal Year 2020-2021	\$ -	\$ -	\$ 800	\$ 40	\$ -	\$ -	\$ 350	\$ 1,500
SUB-TOTAL CIP PROJECT COSTS FIVE (5) YEAR PLAN - FISCAL YEARS 2017-2021	\$ 500	\$ -	\$ 3,800	\$ 200	\$ -	\$ 750	\$ 1,750	\$ 8,100

CAPITAL IMPROVEMENT PROJECT (CIP) STREET REHABILITATION TEN (10) YEAR PLAN - FISCAL YEARS ENDING 2017-2026

CIP Projects - Next Five Years (Fiscal Year 2021-2026)	FUNDING (\$1,000's)							
	Federal	CDBG	Prop C	SB 821	Street Lighting	Sewer	Measure R	Gas Tax
FISCAL YEAR 2021-2022								
Van Ness Ave. Street Improvement- Redondo Beach to Marine			\$ 750					
Pedestrian Safety Improvement 2022 - Various							\$ 350	
Local Street Improvement 2022 - Various								1,500
Sidewalk Replacement - Various				\$ 40				
Sewer Rehabilitation 2022 - Various						\$ 750		
TOTAL Fiscal Year 2021-2022	\$ -	\$ -	\$ 750	\$ 40	\$ -	\$ 750	\$ 350	\$ 1,500
FISCAL YEAR 2022-2023								
Pedestrian Safety Improvement 2023 - Various							\$ 350	
Sidewalk Replacement - Various				\$ 40				
Local Street Improvement 2023 - Various								\$ 1,500
Arterial Street Slurry Sealing			\$ 800					
TOTAL Fiscal Year 2022-2023	\$ -	\$ -	\$ 800	\$ 40	\$ -	\$ -	\$ 350	\$ 1,500
FISCAL YEAR 2023-2024								
Pedestrian Safety Improvement 2024 - Various							\$ 350	
Sidewalk Replacement - Various				\$ 40				
Local Street Improvement 2024 - Various								\$ 1,500
Arterial Street Improvement	\$ 500							
Arterial Slurry Sealing			\$ 800					
TOTAL Fiscal Year 2023-2024	\$ 500	\$ -	\$ 800	\$ 40	\$ -	\$ -	\$ 350	\$ 1,500
FISCAL YEAR 2024-2025								
Pedestrian Safety Improvement 2025 - Various							\$ 350	
Sidewalk Replacement - Various				\$ 40				
Local Street Improvement 2025 - Various								\$ 1,500
Arterial Street Improvement			\$ 800					
TOTAL Fiscal Year 2024-2025	\$ -	\$ -	\$ 800	\$ 40	\$ -	\$ -	\$ 350	\$ 1,500
FISCAL YEAR 2025-2026								
Pedestrian Safety Improvement 2026 - Various							\$ 350	
Sidewalk Replacement - Various				\$ 40				
Local Street Improvement 2026 - Various								\$ 1,500
Arterial Street Improvement			\$ 800					
TOTAL Fiscal Year 2025-2026	\$ -	\$ -	\$ 800	\$ 40	\$ -	\$ -	\$ 350	\$ 1,500
SUB-TOTAL CAPITAL IMPROVEMENT PROJECT COSTS - FIVE (5)YEAR PLAN - FISCAL YEARS 2017-2021	\$ 500	\$ -	\$ 3,950	\$ 200	\$ -	\$ 750	\$ 1,750	\$ 7,500
TOTAL CAPITAL IMPROVEMENT PROJECT COSTS - TEN (10) YEAR PLAN FISCAL YEARS 2017-2026	\$ 1,000	\$ -	\$ 7,750	\$ 400	\$ -	\$ 1,500	\$ 3,500	\$ 15,600



DEBT SERVICE FY16/17 – FY17/18

**CITY OF GARDENA
FISCAL YEAR 2016-2017
DEBT SERVICE REQUIREMENTS**

Series	ORIGINAL ISSUE			BEGINNING BALANCE 07/01/2016			RETIRED FY 2016-17			ENDING BALANCE June 30, 2017		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
Certificates of Participation (COPs):												
2006 A*	21,010,000	27,690,971	48,700,971	9,605,000	5,018,755	14,623,755	435,000	598,053	1,033,053	9,170,000	4,420,702	13,590,702
2006 C	3,650,000	1,704,378	5,354,378	2,165,000	464,541	2,629,541	205,000	92,025	297,025	1,960,000	372,516	2,332,516
2007A	2,800,000	1,929,165	4,729,165	1,930,000	868,181	2,798,181	90,000	97,325	187,325	1,840,000	770,856	2,610,856
Taxable Lease Revenue Refunding Bonds:												
2014*	9,110,000	8,035,249	17,145,249	9,110,000	7,398,973	16,508,973	-	450,019	450,019	9,110,000	6,948,954	16,058,954
	\$43,070,000	\$39,359,762	\$82,429,762	\$22,810,000	\$13,750,450	\$36,560,450	\$730,000	\$1,237,422	\$1,967,422	\$22,080,000	\$12,513,028	\$34,593,028

Professional services and Admin. Fees: \$ 4,556

TOTAL: \$ 1,971,978

REVENUE SOURCES:

Transfer-in from General Fund \$ 1,971,978
\$ 1,971,978

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

DEBT SERVICE REQUIREMENTS
2006 REFUNDING CERTIFICATES OF PARTICIPATION SERIES A
(Issued in 2006)

BOND ISSUES: **CITY OF GARDENA**
Refunding
DATE OF ISSUES: June 7, 2006
AMOUNT OF ISSUE: \$21,010,000.00
AMOUNT OUTSTANDING: **\$10,015,000.00** *
(June 30, 2015)

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 2015-16	FY 2016-17	FY 2017-18
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	1,314,208	1,035,110	1,032,429
TOTAL:	\$ 1,314,208	\$ 1,035,110	\$ 1,032,429
<u>EXPENDITURES</u>			
Interest Expense	902,338	598,053	570,372
Principal payment	410,000	435,000	460,000
Administration and trustee fees	1,870	2,057	2,057
TOTAL:	\$ 1,314,208	\$ 1,035,110	\$ 1,032,429

DEBT SERVICE REQUIREMENTS
2006 REFUNDING CERTIFICATES OF PARTICIPATION SERIES C
(Issued in 2006)

BOND ISSUES: **CITY OF GARDENA**

Refunding

DATE OF ISSUES: June 7, 2006

AMOUNT OF ISSUE: \$3,650,000.00

AMOUNT OUTSTANDING: **\$2,355,000.00**
(June 30, 2015)

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 \$3,650,000 issued in the Certificates of Participation Series AB&C is the aggregate principal amount of Certificates of Participation (2006 Refinancing Project, Series C).

The bond interest rates vary from 3.625% to 4.300%.

PAYMENT DATES: January 1 and July 1

PAYMENT AGENT: US Bank

DEBT SERVICE REQUIREMENTS

	FY 2015-16	FY 2016-17	FY 2017-18
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	290,749	297,525	293,575
TOTAL:	\$ 290,749	\$ 297,525	\$ 293,575
<u>EXPENDITURES</u>			
Interest Expense	100,419	92,025	83,075
Principal payment	190,000	205,000	210,000
Administration and trustee fees	330	500	500
TOTAL:	\$ 290,749	\$ 297,525	\$ 293,575

**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: **\$2,015,000.00**
(June 30, 2015)

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 \$2,630,000, 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 2015-16	FY 2016-17	FY 2017-18
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	188,775	189,325	189,825
TOTAL:	\$ 188,775	\$ 189,325	\$ 189,825
<u>EXPENDITURES</u>			
Interest Expense	101,575	97,325	92,825
Principal payment	85,000	90,000	95,000
Trustee admin. services	2,200	2,000	2,000
TOTAL:	\$ 188,775	\$ 189,325	\$ 189,825

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: **\$9,110,000.00**
(June 30, 2015)

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

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

PAYMENT DATES: May 1 and November 1

PAYMENT AGENT: US Bank

DEBT SERVICE REQUIREMENTS

	FY 2015-16	FY 2016-17	FY 2017-18
<u>REVENUE SOURCES</u>			
Transfer-in from General Fund	450,019	450,019	505,019
TOTAL:	\$ 450,019	\$ 450,019	\$ 505,019
<u>EXPENDITURES</u>			
Interest Expense	450,019	450,019	450,019
Principal payment	-	-	55,000
TOTAL:	\$ 450,019	\$ 450,019	\$ 505,019



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INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

PUBLIC SERVICE GOAL: *To continually build and maintain adequate reserves through annual budget contributions to protect the City's investment in computer technology and general equipment so that funding is available when needed for maintenance and replacement and to cover 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.

In addition, the City established a Computer Maintenance/Replacement Fund in fiscal year 2001-2002, and in fiscal year 2005-2006 re-established the Equipment Revolving/Replacement Fund to insure the timely replacement of vital operating equipment. Internal contributions to the self-insurance funds are budgeted as pro-rata expenditures in each operating department and transferred monthly as revenue to the internal service fund accounts.

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 – AdminSure

Health Benefits Plan – Advanced Benefits Solutions, LLC.

- **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 Chief Fiscal Officer 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 administration of the City's Self-Insurance Compensation and Safety Program.

Charges to departments are established by the Chief Fiscal Officer and included in the budget manual.

- **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 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 \$1,060 per month for the employee and one dependent. Employees contribute an additional \$434 per month if they have more than one dependent insured. Rates for life insurance vary depending on the bargaining group.

EQUIPMENT REPLACEMENT PROGRAM – Revolving

- **Computer Technology Maintenance and Replacement**

The Technology Replacement Fund sets aside funds to protect the City's investment in high-cost computer and related technology.

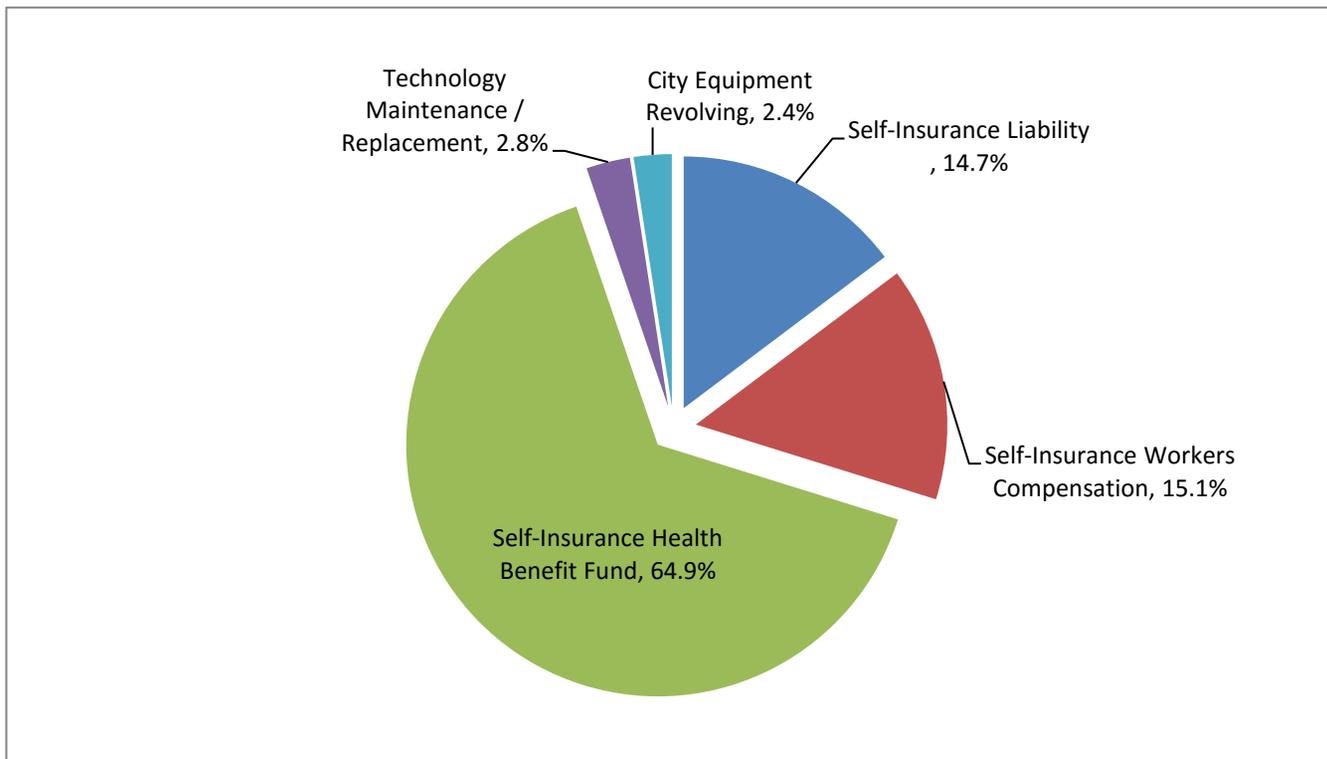
The fund was established based on the pro-rata deployment of equipment within each department and the associated cost of annual maintenance.

Charges to departments are calculated based on the number of computers that are supported by the Technology Resources division of the Administrative Services Department and the estimated life and projected replacement cost. Reserves build during the years that the equipment is under warranty and are used to replace and/or update equipment and software as needed.

- **Equipment Revolving Fund**

The Equipment Revolving Fund sets aside funds to protect the City's investment in general equipment, particularly rolling stock or other costly capital purchases. The fund was established based on the pro-rata deployment of equipment within each department and the associated cost of annual maintenance. Reserves build during the period that new equipment is under warranty so that funds are available to replace aging equipment as needed. Equipment needs are determined during the budget process. Each department presents a supplemental budget request and meets with the City Manager. The City Manager determines the priority based on the needs of the community and organization as a whole.

Internal Service Funds	Audited 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018
Self-Insurance Liability	4,708,856	1,557,644	1,717,817	1,717,800
Self-Insurance Workers Compensation	1,441,220	1,169,051	1,726,100	1,781,100
Self-Insurance Health Benefit Fund	6,242,482	5,365,000	7,577,499	7,554,343
Technology Maintenance / Replacement	42,070	94,000	503,600	153,600
City Equipment Revolving	754,648	558,243	567,000	-
Total Internal Service Funds	13,189,277	8,743,938	12,092,016	11,206,843





APPENDIX

ACCOUNTING SYSTEM

The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity.

ACCOUNTS PAYABLE

Amounts owing to private persons, firms, or corporations for goods and services received.

ACCOUNTS RECEIVABLE

Amounts owing from private persons, firms, or corporations for goods and services furnished.

ACCRUAL

Transactions and events are recognized as revenues/gains or expenses/losses when they occur, regardless of the timing of the related cash flows.

ADOPTION

Formal action by the City Council that sets the spending path for the fiscal year.

ALLOCATION

The practice of spreading costs among various cost centers on some predetermined reasonable basis (e.g., percentages) as opposed to distribution of expenses on a unit charge or direct identification basis.

ACTIVITY

A specific unit of work or service performed.

APPROPRIATION

An authorization made by the City Council that permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROPRIATION ORDINANCE

The official enactment by the City Council establishing the legal authority for the City officials to obligate and expend resources.

ASSESSED VALUATION

The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

ASSETS

The entries on a balance sheet showing all properties and claims against others that may be used directly or indirectly to cover liabilities.

AUDIT

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial positions and results of operations;
- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently; and
- Ascertain the managerial conduct of officials responsible for governmental resources.

BALANCE SHEET

A statement purporting to present the financial position of an entity by disclosing its assets, liabilities, and fund equities as of a specific date. Under varying circumstances, assets are carried at "lower of cost or market," "cost less allowance for depreciation," etc.

BOND (Debt Instrument)

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET (Operating)

A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

BUDGET CALENDAR

The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

BUDGET MESSAGE (City Manager's)

A general discussion of the proposed budget presented in writing as a part of, or supplement to, the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

CAPITAL ASSETS

Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.

CAPITAL BUDGET

A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the City's consolidated budget which includes both operating and capital outlays, and is based on a capital improvement program (CIP).

CAPITAL IMPROVEMENT PROGRAM (CIP)

A plan for capital expenditures to be incurred each year over a period of ten future years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAYS

Expenditures for the acquisitions of capital assets. Includes the cost of land, buildings, permanent improvements, machinery, large tools, rolling, and stationary equipment.

CAPITAL PROJECTS

Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

CAPITAL PROJECTS FUND

Used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

CERTIFICATE OF DEPOSIT

A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period and rate of interest.

COMMODITIES

Items of expenditure (in the operating budget) which after use, are consumed or show a material change in their physical condition, and

which are generally of limited value and are characterized by rapid depreciation, i.e. office supplies and motor fuel.

CONTINGENCY

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

CONTRACTUAL SERVICES

Items of expenditure for services the City receives from an internal service fund or an outside company. Utilities, rent and maintenance service agreements are examples of contractual services.

CONSUMER PRICE INDEX (CPI):

A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

DEBT SERVICE

Payment of interest and repayment of principal to holders of the City's debt instruments.

DEBT SERVICE FUND

Used to account for the accumulation of resources for, and payment of, general long-term debt.

DEFICIT

- The excess of entity's liabilities over its assets (See Fund Balance).
- The excess of expenditures or expenses over revenues during a single accounting period.

DEPARTMENT

An organizational unit comprised of one or more divisions.

DEPRECIATION

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

- That portion of the cost of a capital asset, which is charged as an expense during a particular period.

DEBT RATIO

A ratio that indicates the proportion of debt compared to assets, calculated by dividing total debt by total assets.

DIVISION

A program or activity, within a department, that furthers the objectives of the City Council by providing services or products.

ENCUMBRANCES

Obligations in the form of purchase orders or contract commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

ENTERPRISE FUND

Separate financial accounting used for government operations that are financed and operated in a manner similar to business enterprises, and where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges, or where the governing body had decided that periodic determination of net income is appropriate for capital maintenance, public policy, management control, or other purposes (i.e. utilities and transit systems).

EXPENDITURES

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FISCAL YEAR

The City's fiscal year is based on the twelve-month period beginning July 1st and ending the following June 30th.

FIXED CHARGES

Items of expenditure for services rendered by internal operations of the City. Examples include: rental equipment, computer services, building rental, indirect operating expenses, and depreciation.

FRINGE BENEFITS

Included are employee retirement, social security, Medicare, health, dental, life insurance, workers' compensation, uniforms, and deferred compensation plans.

FULL FAITH AND CREDIT

A pledge of the City's taxing power to repay debt obligations (typically used in reference to General Obligation Bonds or tax-supported debt).

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GENERAL FUND

The fund supported by taxes, fees and other revenues that may be used for any lawful purpose. The general fund accounts for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS

When the City pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. Sometimes the term is also used to refer to bonds, which are to be repaid from taxes and other general revenues. In California, G.O. bonds must be authorized by public referenda with two-thirds voter approval.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD

To establish and improve standards in governmental accounting and financial reporting that will result in useful information.

INTERGOVERNMENTAL GRANT

A contribution of assets (usually cash) by one governmental unit or organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

INTERNAL SERVICE FUND

Funds used to account for the financing of goods or services provided by one department or agency to another department or agency within the same organization.

INVESTMENT

Securities and real estate purchased and held for the production of income in the form of interest, dividends, rental or base payments.

LIABILITY

Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date; financial obligations entered in the balance sheet. NOTE: The term does not include encumbrances.

MATURITIES

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MODIFIED ACCRUAL

Revenues are recognized when measurable and available to liquidate liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw on current or available resources.

MUNICIPAL CODE

A book containing City Council Approved Ordinances currently in effect. The Code defines City Policy in various categories (i.e., building regulations, planning and zoning regulations, sanitation and health standards, and traffic regulations).

OBJECT OF EXPENDITURE

Expenditure classifications based upon the types of categories of goods and services purchased. Examples include:

- personnel services (salaries and wages)
- contractual services (utilities, maintenance contracts, travel)
- commodities
- fixed charges (rental of City equipment, City building rental)
- capital outlays

OBJECTIVES

Departmental statements describing significant activities to be accomplished during the fiscal year.

OPERATING FUNDS

Resources derived from recurring sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

ORDINANCE

A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

PERFORMANCE MEASURES

Specific quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned). A specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

PERSONNEL SERVICES

Items of expenditures in the operating budget for salaries and wages paid for services performed by City employees, the incident fringe benefit cost associated with City employment, and amounts paid to outside firms, consultants, or individuals for contract personnel services.

PROGRAM

An activity, or division, within a department, which furthers the objectives of the City Council, by providing services or a product.

RATING

The credit worthiness of a City as evaluated by independent agencies.

REIMBURSEMENTS

Payments remitted by another agency, department, or fund to help defray the costs of a particular service or activity for which some benefit was obtained by the reimbursing party. These amounts are recorded as expenditures, or expenses in the reimbursing fund and as a reduction of expenditures, or expenses, in the fund that is reimbursed.

RESERVE

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose, or set aside for emergencies or unforeseen expenditures not otherwise budgeted for. Reserve accounts can also be used to earmark a portion of fund balance to indicate that it is not appropriate for expenditures.

RESOLUTION

A special order of the City Council which requires less legal formality than an Ordinance in terms of public notice and the number of public readings prior to approval. A Resolution has lower legal standing than

an Ordinance. The adopted operating budget is approved by Resolution and requires a majority vote of the Council members present at the time of adoption.

RESOURCES

Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUE

The term designates an increase to a fund's assets which:

- does not increase a liability (e.g., proceeds from a loan);
- does not represent a repayment of an expenditure already made;
- does not represent a cancellation of certain liabilities; and
- does not represent an increase in contributed capital.

REVENUE BONDS

When a government issues bonds, which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. In addition to a pledge of revenues, such bonds sometimes may be secured by a lien against property.

REVENUE ESTIMATES

A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

REVOLVING ACCOUNT

A reserve account that is funded by the amortization of a capital asset value charged annually to the user department with the accumulated funds used to replace the asset when it has reached the end of its normal life cycle.

SALARIES AND BENEFITS

An operating budget category which generally accounts for full-time and part-time salaries, overtime costs, and fringe benefits.

SOURCE OF REVENUE

Revenues are classified according to their source or point of origin.

SPECIAL REVENUE FUND

Used to account for the proceeds of special revenue sources that are

restricted by law (or administrative action) to expenditures for specific purposes.

SUPPLIES AND SERVICES

This budget category accounts for all nonpersonnel, and noncapital outlay expenses (i.e., building/structure maintenance, contractual services, equipment maintenance, office supplies, small tool purchases, and utility costs).

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does this term include charges for services rendered only to those paying such charges.

TRIPLE-FLIP

The revenue formula the State of California imposed on local government. The formula modifies (flips) the rate of distribution of three (triple) revenue sources that are passed through and distributed by the State: property tax, sales tax and motor vehicle-in-lieu fees.

TRANSFERS IN/OUT

Payments from one fund to another fund, primarily for work or services provided.

TRUST AND AGENCY FUND

A type of fund that temporarily holds monies for other agencies or legal entities.

UNIT COST

The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

USER CHARGES (also known as USER FEES)

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

YIELD

The rate earned on an investment based on the price paid.

AB Assembly Bill
ABC Alcoholic Beverage Control
ADA American Disabilities Act
ADCRC Alzheimers Day Care Resource Center
AMBAC American Municipal Bond Assurance Corporation
AQMD Air Quality Management District
ARRA American Recovery and Reinvestment Act
ASST Assistant
ATF Alcohol Tobacco and Firearms, US Bureau of
ATM Automated Teller Machine
AVE Avenue
BHS Behavioral Health Services
BIT Biannual Inspection of Terminals
BJA Bureau of Justice Assistance
BLDG Building
BLVD Boulevard
CA California
CAL OSHA California Occupational Safety and Health Act
CALWORKS California Work Opportunity and Responsibility to Kids
CAPE Community Action Project for the Elderly
CDBG Community Development Block Grant
CDE California Department of Education
CDPP County Delinquency Prevention Program
CEO Chief Executive Officer
CEQA California Environmental Quality Act
CHGS Charges
CINDEX Clerk's Index
CIP Capital Improvement Projects
CIS Continuous Improvement System
CJSSP County Justice System Subvention Program
CLEEP California Law Enforcement Equipment Program

CLETEP California Law Enforcement Technology Equipment Program
CO Company
CO-ED Co-educational
C of O Certificate of Occupancy
COLA Cost of Living Adjustment
COPS Citizen Option for Public Safety
CORP Corporation
CPI Consumer Price Index
CSBG Community Services Block Grant
CSMFO California Society of Municipal Finance Officers
DEMO Demolition
DEV Development
DHS Department of Homeland Security
DIST District
DMH Department of Mental Health
DOC Document
DUI Driving Under the Influence
EAP Employee Assistance Program
EDWAA Economically Dislocated Worker Adjustment Act
E.G. For Example (Exempli Gratia)
ENF Enforcement
EPA Environmental Protection Agency
ERAF Educational Relief Augmentation Fund
ESA Environmental Site Assessment
E & T Education and Training
ETC Etcetera
EXP Expense
FAU Federal Aid to Urban Areas
FEMA Federal Emergency Management Agency
FPPC Fair Public Practices Commission

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

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