

City of La Puente Annual Budget

Fiscal Year 2018-2019



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Fiscal Year 2018-2019

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INTRODUCTION



City Manager's Message

Fiscal Year 2018-2019

Dear Mayor, Members of the City Council and Citizens of La Puente:

I am pleased to submit the adopted operating budget and capital improvement program for the fiscal year ending June 30, 2019. These important documents serve as the fiscal and capital plans for the coming year and beyond. As you know, the Council spent many hours deliberating and making difficult service level decisions to arrive at this year's budget. This adopted version reflects the numerous changes made during that process.

The combined budget for all City funds totals \$27.3 million. This amount includes a General Fund operating budget of \$12.9 million and a Capital Improvement Program (CIP) budget of \$8.1 million. The General Fund presented in this document is balanced and includes funding for programs supported by the City Council in prior fiscal years.

While the City continues to experience positive revenue growth, cost increases for law enforcement services, pension and health care will continue to be a challenge in the coming years. The City will continue to look for new revenue opportunities and implement efficiency measures to help mitigate the impacts of the cost increases to avoid having to draw down on its reserve funds.

In preparing the General Fund budget for fiscal year 2018-19, staff focused on the following budget development goals:

- Maintain service levels and operating hours as reflected in the City Council's 2018 adopted budget;
- Fund the highest level of municipal services possible based on available resources;
- Reserve balances will be maintained at levels sufficient to protect the City from unforeseen emergencies; and
- Continue to provide quality programs, events, and services, and to also maintain a quality infrastructure for our residents, businesses and visitors.

GENERAL FUND BUDGET

The City's General Fund reflects modest growth in most major revenue sources. Revenues are estimated at \$12.9 million. Property tax remains the City's largest General Fund revenue source and is projected to increase 7% compared to 2017-18 estimated revenues. Sales Tax, which is the next largest General Fund revenue source, is projected to increase 2% in the 2018-19 Fiscal Year. This is due to continued economic development with new

FY 2018-19 General Fund Revenue \$12,940,900	
Property Tax	\$ 6,204,400
Sales Tax	\$ 3,215,000
Other Tax	\$ 1,331,500
Licenses & Permits	\$ 543,900
Fines & Forfeitures	\$ 310,000
Use of Money	\$ 85,000
Intergovt	\$ 62,700
Charges for Svc	\$ 585,300
Other Financing Source _s	\$ 603,100
Total Revenues	\$ 12,940,900

FY 2018-19 General Fund Operating Expenditures \$12,940,900	
General Government	3,185,400
Public Safety	7,266,000
Development Services	1,106,400
Recreation Services	1,383,100
Total	12,940,900

businesses coming into the City. Overall General Fund revenues have increased by 6% over last fiscal year.

Total expenditures are projected at \$27.3 million of which \$12.9 million will be spent on operational costs like public safety, parks and recreation, maintenance services and

administration – a 6 percent increase over last fiscal year. More than \$7 million of that amount is earmarked for public safety including law enforcement services, through a contract with the Los Angeles County Sheriff's Department, code enforcement and animal control services.

City Manager’s Message continued...

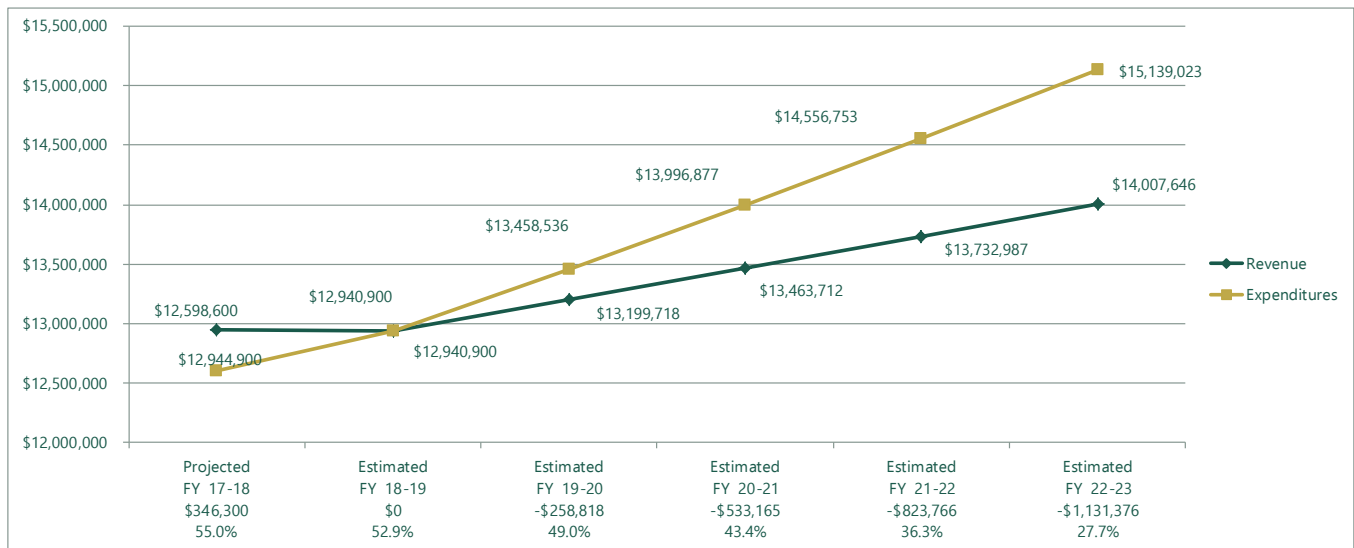
Fiscal Year 2018-2019

The following highlights some of the fiscal year 2018-2019 City services and programs:

- Increase in public safety personnel - The number one funding priority of the City continues to be law enforcement to ensure the safety of our residents, businesses and visitors. The budget allocation for the Public Safety Department includes a 2.57% increase in annual costs for the Los Angeles Sheriff Department (LASD) contract as well as a 0.5% increase in the Liability Trust Fund portion of the LASD contract. In addition, the adopted budget includes funding for one additional 40-hour overlap unit for enhanced patrol operations and special deployments.
- Recreation Programs and Special Events – The adopted budget allocates funding for quality recreational programs and various community organized special events that contribute greatly to the quality of life in the community. City staff has also engaged a consultant and is working on a comprehensive parks master plan. Once completed, the parks master plan will serve as a framework for expanding park amenities and adding new facilities to better serve the community.
- Funding long-term liabilities – The adopted budget fully funds retiree health care (\$237,100) and sets aside \$375,600 towards the Annual Required Contribution (ARC) for other post-employment benefit (OPEB) liability.

FISCAL OUTLOOK

Looking ahead, we are always monitoring and concerned regarding the escalating costs beyond the City's control. One of the most concerning financial challenges confronting local governments throughout Los Angeles County are the unfunded mandates imposed by the State relative to storm water with associated infrastructure and operation costs that far exceed available resources. In addition, anticipated increases in pension and health care expenditures are projected to add additional pressure on the budget in future years.



The City maintains five year operating projections for revenues and expenditures. These projections allow management to see what the future may look like given a set of assumptions and known information which then influence budget decisions of the current year. The following chart depicts actual and projected operating revenues and expenditures for the years indicated. Based on current assumptions, the City is likely to see expenditures exceed available revenue by \$258,000 beginning in Fiscal Year 2019-20. Without additional revenues or reduction in costs, the gap between expenditures and revenues could exceed \$1.1 million in Fiscal Year 2022-23.

City Manager's Message continued...

Fiscal Year 2018-2019

GENERAL FUND RESERVES

The City's budget policy requires that the City maintain an undesignated, unappropriated reserve amount equal to at least 25% of general fund budgeted expenditures. This year's fund reserve balance sits at \$7 million or 55% of budgeted general fund expenditures. At a time where several other cities in the region are facing significant financial challenges, the City's budget is not only balanced, but provides for a healthy reserve fund.

CAPITAL IMPROVEMENT PROJECTS

The Council's first and foremost strategic initiative is to improve the City of La Puente's infrastructure. The City will invest \$8.4 million in several capital improvement projects (CIP), some projects include \$1.9 million for local street improvements and resurfacing; \$650,000 for major street improvements; \$615,000 to convert street lights to energy efficient LEDs bulbs; \$1.9 million for improvements to the sewer system; \$783,600 for crosswalk improvements; and \$90,000 for design costs related to a new skate park at La Puente Park.

CONCLUSION

Once again, the FY 2018-2019 budget is balanced due to a solid foundation of fiscally objective practices and tough strategic decisions. While our General Fund resources are continuing to tighten up, it is important to know that La Puente is paying all its obligations on time and is setting aside funding for ongoing and new projects, programs and procedures.

This document is the result of an extraordinary effort from staff in every City department. We believe that we have produced a first-rate document that is thorough and easy to use. We are proud to point out that last year's budget once again received awards both from the California Society of Municipal Finance Officers and from the Government Finance Officers Association.

I would like to thank the City Council and the City's Executive Team for their leadership during the development of this year's budget. Finally, I would like to recognize the City's Budget Team including Troy Butzlaff, Director of Administrative Services, Troy Grunklee, Finance Manager, and Anissa Livas, Management Analyst, for their hard behind-the-scenes work in preparing a balanced budget using good financial management practices.

Sincerely,



David Carmany
City Manager

City Council Budget Resolution

Fiscal Year 2018-2019

RESOLUTION NO. 18-5430

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PUENTE, CALIFORNIA, APPROVING THE RECOMMENDED BUDGET AND CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEAR 2018-2019

WHEREAS, in accordance with Section 2.08.060 of the La Puente Municipal Code, the City Manager has prepared and submitted to the City Council the Fiscal Year 2018-2019 Recommended Budget and Capital Improvement Program; and

WHEREAS, the City Council, as the legislative body of the City, has reviewed and accepted the Recommended Budget and Capital Improvement Program; and

WHEREAS, the City Council has determined that it is necessary for the efficient management of the City that certain sums of revenue of the City be appropriated to the various departments and activities of the City.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LA PUENTE HEREBY FINDS, DETERMINES AND RESOLVES AS FOLLOWS:

SECTION 1. That certain document on file in the office of the City Clerk of the City of La Puente marked and designated “Recommended Budget FY 2018-2019” has been prepared and submitted by the City Manager, and accepted by the City Council, and is hereby adopted.

SECTION 2. That the amounts designated, on file in the City Clerk’s office and incorporated herein by reference are hereby appropriated from the revenue and unappropriated fund balance of the City of La Puente to the department, fund or activity of the City for which they are designated, and such appropriation shall be neither increased nor decreased except as provided herein.

SECTION 3. That the legal level of budgetary control shall be at the fund level and total appropriations for each fund may only be increased or decreased by the City Council by passage of a resolution amending the budget.

SECTION 4. That the following controls are hereby placed on the use and transfer of budget funds:

A. No expenditure of funds shall be authorized unless sufficient funds have been appropriated by the City Council or City Manager as described below:

i. The City Manager may authorize all transfers of funds from account to account within any department.

ii. The City Manager may authorize transfers of funds between departments within the same fund.

City Council Budget Resolution

Fiscal Year 2018-2019

iii. The City Manager may delegate to Department Heads the authority to make budget transfers within their own departments.

iv. The City Manager may authorize budget adjustments involving offsetting revenues and expenditures; the City Manager may authorize increases or decreases in an appropriation for a specific purpose where the appropriation is offset by unbudgeted revenue, which is designated for said specific purpose.

B. The City Manager may authorize the expenditure of funds for purchasing and contracts in conformance with Section 2.20 (Purchasing) of the La Puente Municipal Code.

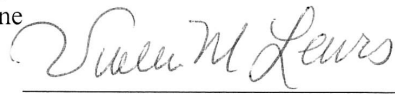
C. The City Manager may authorize change orders on public works contracts in amounts not to exceed ten percent (10%) of contract amounts if sufficient appropriated funds are available.

SECTION 5. The provisions of this Resolution are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the Resolution or their applicability to other persons or circumstances.

SECTION 6. That the City Clerk shall certify to the adoption of this Resolution and that the same shall be in full force and effect.


PASSED, APPROVED AND ADOPTED this 26th day of June, 2018, by the following vote:

AYES:	COUNCILMEMBERS: Lewis, Holloway, Munoz, Solis
NOES:	COUNCILMEMBERS: None
ABSENT:	COUNCILMEMBERS: Argudo
ABSTAIN:	COUNCILMEMBERS: None



Violeta Lewis, Mayor

ATTEST:



Sheryl Garcia, City Clerk

La Puente City Council

Fiscal Year 2018-2019



Mayor
Violeta Lewis



Mayor Pro Tem
Dan Holloway



Council Member
David E. Argudo



Council Member
John M. Solis



Council Member
Valerie Munoz

City Management Team

City Manager

David Carmany

Director of Development Services

John DiMario

Director of Community Services

Roxanne Lerma

Director of Administrative Services

Troy Butzlaff, ICMA-CM

City Attorney

Jamie Casso

City Clerk

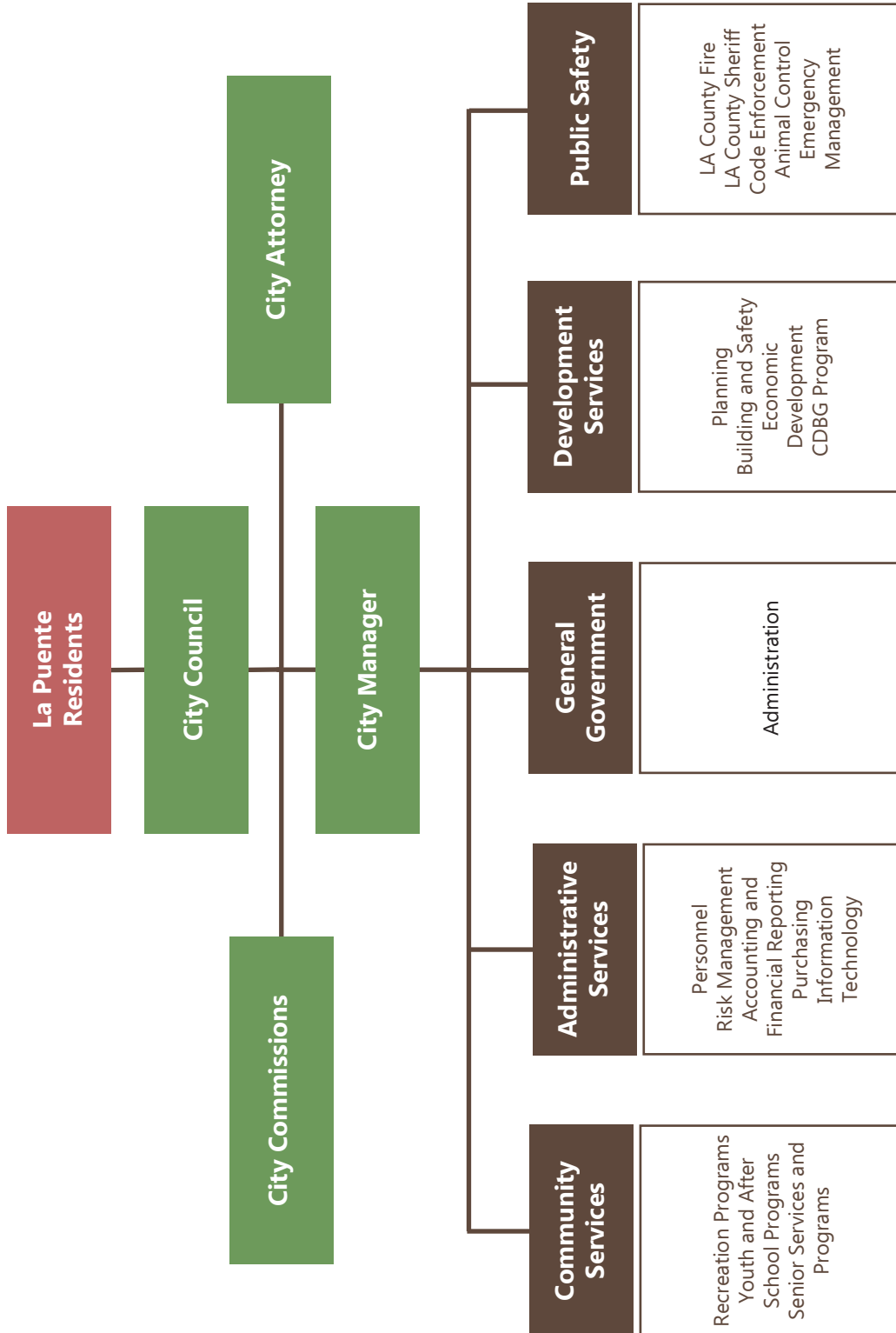
Sheryl Garcia

Finance Manager

Troy Grunklee

City of La Puente Organizational Structure

Fiscal Year 2018-2019



La Puente at a Glance

Fiscal Year 2018-2019

The City of La Puente is located 20 miles east of downtown Los Angeles in the San Gabriel Valley. The community of La Puente is predominantly residential and home to 40,521 residents. Commercial land uses are located primarily along major highways/arterials and industrial uses are less than five percent (5%) of the City's 3.5 square mile land area. Freeway access to the City is readily available from Interstate 10 and the 60 Freeway. The City is a general law city, incorporated on August 1, 1956; however, the history of the community extends back much further. The City's name "La Puente" means "the bridge" in old Spanish and refers to an early bridge built across the San Jose Creek by members of the Portola-Serra expedition in 1769, as they surveyed the region for Spain. A modernized version of the bridge can be seen in the City's colorful seal.

The community of La Puente began in 1841 when European settlers arrived by wagon train from New Mexico and obtained title to the huge 48,000 acre Rancho La Puente. During the 1930's, the area was famous for its fruit and walnut groves. The largest walnut packing plant in the world was located in the City.

The City of La Puente is a general law city governed by a five-member City Council. The City Council holds its regular meetings every second and fourth Tuesday of the month at 7:00 p.m. in the City Council Chambers at City Hall. The City is organized into several departments including: General Governmental, Development Services, Community Services, Public Safety and Administrative Services. The City contracts for law enforcement, engineering and building services, public works and animal control services. The City is part of the Los Angeles County Fire Protection District. The City operates various facilities to serve the community. These include a Community Center, Youth Learning Activity Center, Senior Center, La Puente Park, and Nature Education Center.

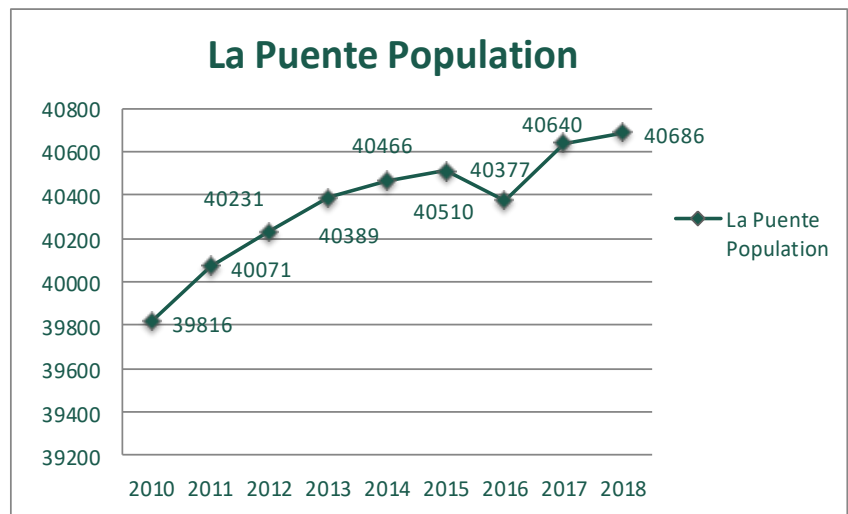
City of La Puente Data

- **Incorporated Area** 3.5 square miles (1,720)
- **Sphere of Influence Area** 0.96 square miles (742 acres)
- **Population**

2018 estimate
40,686

2017 estimate
40,640

Percent Change
1.41% increase in
population, since
2010



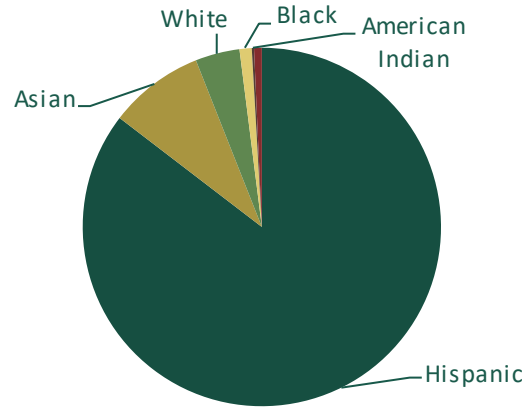
La Puente at a Glance

Fiscal Year 2018-2019

City of La Puente Data

- Population by Race**

Hispanic	85.4%
Asian	8.6%
White	4%
Black	1.1%
American Indian	0.2%
Other	0.7%

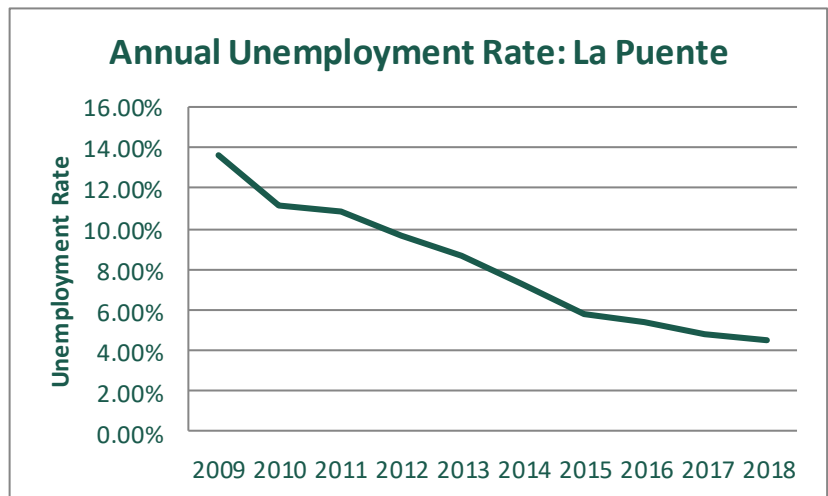


- Unemployment Rate** 4.2%

- Percent Change in Unemployment Rate last 10 years**

* 66.7% decrease in the unemployment rate

Annual Unemployment Rate	
2009	13.60%
2010	11.10%
2011	10.80%
2012	9.68%
2013	8.62%
2014	7.29%
2015	5.83%
2016	5.40%
2017	4.81%
2018	4.53%



La Puente at a Glance

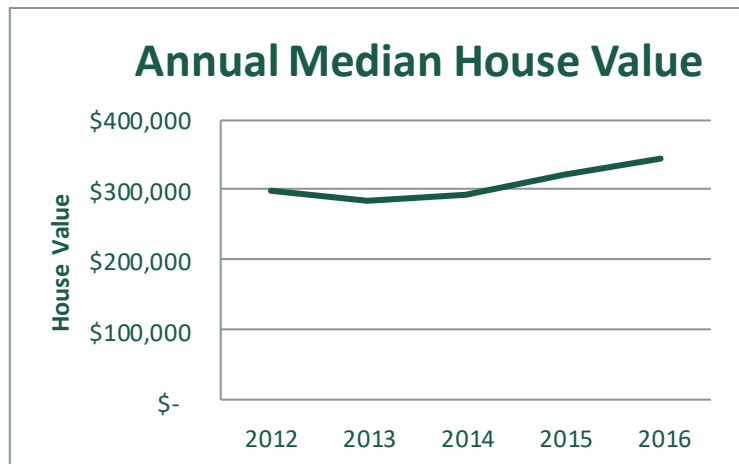
Fiscal Year 2018-2019

City of La Puente Data

- Housing**

Dwelling Units	9,791
Median Value	\$343,000
Percent Change of Median House Values	15.02% increase in value

Annual Median House Value	
2012	\$298,200
2013	\$284,800
2014	\$293,500
2015	\$320,300
2016	\$343,000



- Schools**

School Facilities in the City of La Puente:

- St. Joseph Elementary School
- St. Louis of France School

Bassett Unified School District Facilities:

- Bassett Senior High School

Hacienda/La Puente Unified School District Facilities:

- Fairgrove Academy School
- Nelson Elementary School
- Workman Elementary School
- Lassalette Middle School
- Sierra Vista Middle School
- La Puente High School

Rowland Unified School District Facilities:

- Hurley Elementary School

La Puente at a Glance

Fiscal Year 2018-2019

City of La Puente Data

- **Principal Employers**

<u>Employer</u>	<u>Number of Employees</u>	<u>Rank</u>
Northgate Supermarkets	120	1
Bodega Latina Corp	111	2
Alert Insulation Co., Inc.	88	3
Walmart #3133	80	4
Food 4 Less #369	75	5
Big Saver Foods #112	60	6
Ed Butts Ford	59	7
Ross Dress For Less, Inc.	44	8
Merritt's Hardware	41	9
McDonalds	<u>40</u>	10
Total	718	

- **Parks and Landscape Areas**

Public Park	2
Sports Field	2 baseball fields, 2 softball fields, and 2 multi-purpose fields



GUIDE TO THE BUDGET

What is the Budget?

Fiscal Year 2018-2019

The budget is an annual financial plan for the City of La Puente. It specifies the level of municipal services to be provided in the coming year and reflects strategic priorities set by the City Council. The Budget plays a crucial role in communicating to elected officials, the public and City employees the City's plans for the use of its resources.

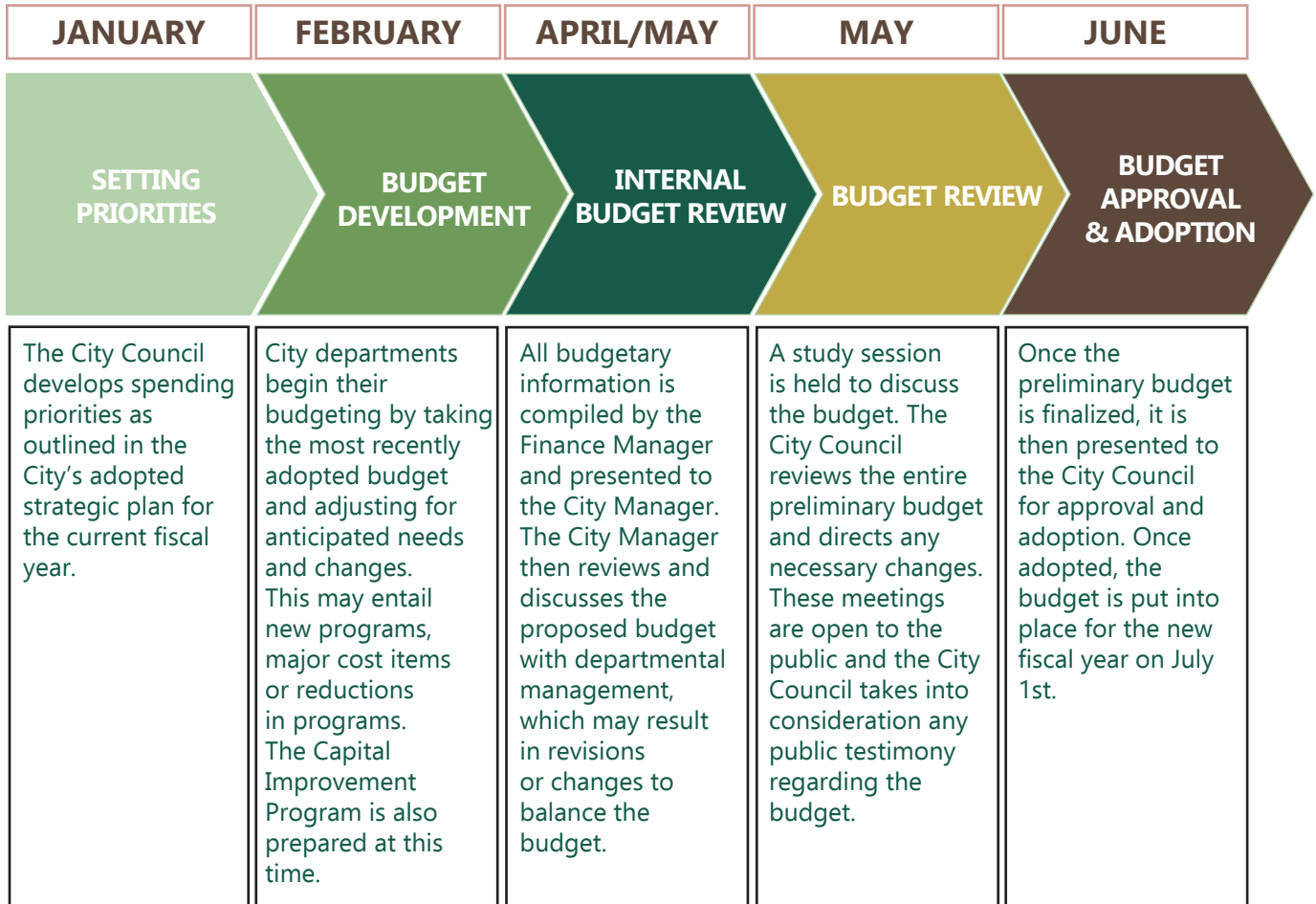
The City of La Puente's budget is designed to serve five major purposes:

1. Definition of policy in compliance with legal requirements for General Law cities in the State of California, Governmental Accounting Standards Board (GASB) financial reporting requirements and audit standards, and fiscal directions of the City Council.
2. Prepare the budget in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
3. Utilization as an operations guide for administrative staff in the management and control of fiscal resources.
4. Presentation of the City's financial plan for the ensuing fiscal year, itemizing projected revenues and estimated expenditures.
5. Illustration as a communications document for citizens who wish to understand the operations and costs of City services.



Budget Process

Fiscal Year 2018-2019



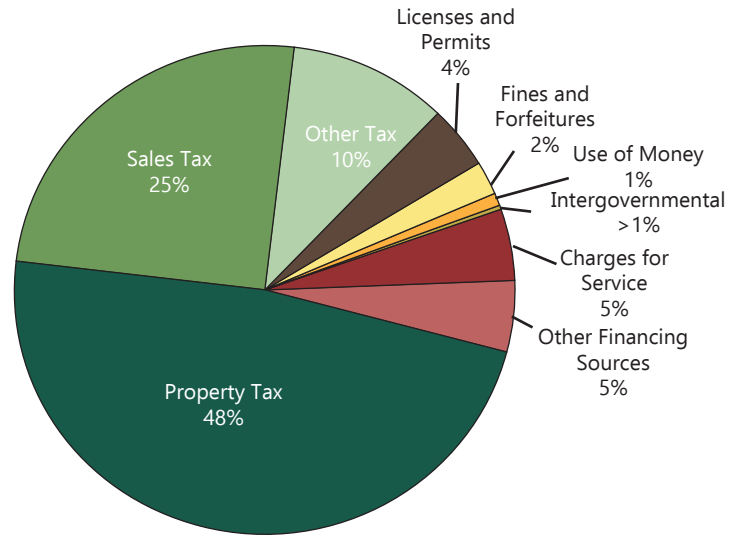
Fiscal Policies

1. The City will ensure that it adopts a General Fund Budget where operating expenditures do not exceed revenues and recurring transfers-in.
2. The City's budget reflects the goals, values, and priorities of the City Council and is the foundation upon which the operation of the City is planned.
3. The City Council approves total budgeted appropriations that are prepared by fund, program, and activity. Three levels of budgetary control authority are as follows: (1) department heads have the authority to move appropriations from one object to another within activities within the same fund; (2) the City Manager is authorized to transfer appropriations between activities and between programs within the same fund; and (3) the City Council approves any appropriation amendments between programs, between funds.
4. The City will endeavor to maintain a financially balanced and stable budget to minimize the effects of economic fluctuations. Each adopted budget will be balanced by using transfers and/or loans from other funds, if necessary. It means that the budgeted revenues with transfers/loans will be equal to the total appropriations in the budget. The comprehensive annual financial report will confirm the adoption of a balanced budget and note any discrepancies.
5. Staff will focus on long-term financial strength and stability. The budget will include adequate reserves to provide for unanticipated expenditures of a non-recurring nature. A minimum fund balance reserve will be maintained at all times. The minimum level required for this reserve will be 25% of the final General Fund operating budget.
6. City's budget procedures will conform to State regulations and generally accepted accounting principles.
7. Investments and cash management will be the responsibility of the City Treasurer. In order to maximize yields from the overall portfolio, the City will consolidate the cash balance from all funds for investment purposes.
8. Capital projects will be in compliance with the City's General Plan and may be funded on a pay-as-you-go basis or

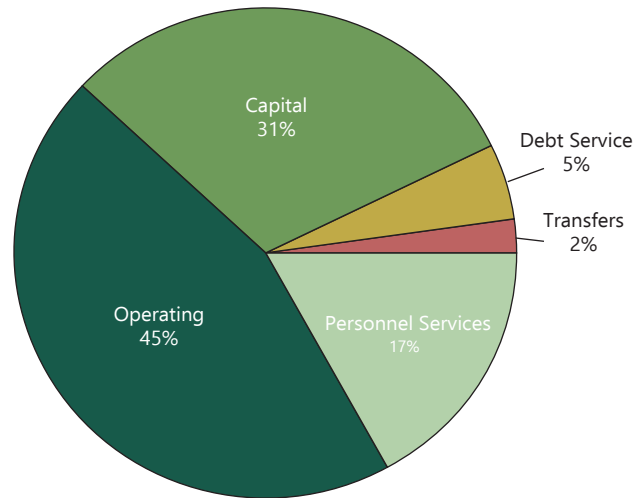
Budget Snapshot

Fiscal Year 2018-2019

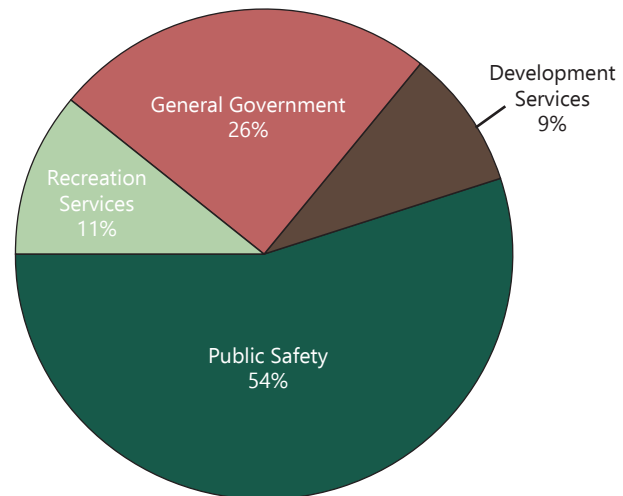
FY 2018-19 General Fund Revenue \$12,940,900	
Property Tax	\$ 6,204,400
Sales Tax	\$ 3,215,000
Other Tax	\$ 1,331,500
Licenses & Permits	\$ 543,900
Fines & Forfeitures	\$ 310,000
Use of Money	\$ 85,000
Intergovernmental	\$ 62,700
Charges for Services	\$ 585,300
Other Financing Sources	\$ 603,100
Total Revenues	\$ 12,940,900



FY 2018-19 Total Expenditures by Type	
Personnel Services	\$ 4,697,690
Operating	\$ 12,610,782
Capital	\$ 8,137,300
Debt Service	\$ 1,378,300
Transfers	\$ 571,600
Total City Expenditures	\$ 27,395,672



FY 2018-19 General Fund Operating Expenditures \$12,940,900	
General Government	\$ 3,366,500
Public Safety	\$ 7,069,300
Development Services	\$ 1,122,000
Recreation Services	\$ 1,383,100
Total General Fund Expenditures	\$ 12,940,900



Summary of Estimated Fund Balances

Fiscal Year 2017-2018

	Fund Balance		Operating Expenditures	Capital Improvements	Total Expenditures	Interfund Transfers		Net Change to Fund Balance	Estimated Fund Balance June 30, 2018
	June 30, 2017	Revenues				Transfers In	Transfers Out		
GENERAL FUND									
100 General Fund	\$ 19,452,100	\$ 12,157,100	\$ 12,173,600	\$ 425,000	\$ 12,598,600	\$ 362,800	\$ -	\$ (78,700)	\$ 19,373,400
Total General Fund	\$ 19,452,100	\$ 12,157,100	\$ 12,173,600	\$ 425,000	\$ 12,598,600	\$ 362,800	\$ -	\$ (78,700)	\$ 19,373,400
SPECIAL REVENUE FUNDS									
200 Gas Tax Fund	\$ 166,400	\$ 928,200	\$ 799,800	\$ 210,000	\$ 1,009,800	\$ -	\$ -	\$ (81,600)	\$ 84,800
202 RMRA (SB 1) Fund	-	228,900	-	-	-	-	-	228,900	228,900
203 Measure M Fund	-	407,400	-	158,000	158,000	-	-	249,400	249,400
205 Measure R Fund	894,500	486,400	208,800	887,800	1,096,600	-	-	(610,200)	284,300
210 Proposition A Fund	549,300	902,600	889,900	-	889,900	-	-	12,700	562,000
215 Proposition C Fund	545,800	639,400	-	138,800	138,800	-	-	500,600	1,046,400
220 Local Transportation (SB 821) Fund	-	-	-	-	-	-	-	-	-
225 STPL Fund	-	-	-	-	-	-	-	-	-
230 HSIP Grant Fund	-	688,200	-	688,200	688,200	-	-	-	-
235 Safe Routes to School (SRTS) Fund	-	-	-	-	-	-	-	-	-
240 Supplement Law Enf Fund	-	129,900	129,900	-	129,900	-	-	-	-
245 JAG Grant	-	-	-	-	-	-	-	-	-
250 Office of Traffic Safety Fund	19,000	100	-	-	-	-	-	100	19,100
255 Asset Seizure Fund	700	-	700	-	700	-	-	(700)	-
260 CDBG Program Fund	(2,100)	519,400	377,300	140,000	517,300	-	-	2,100	-
265 Cal Home Grant Fund	1,368,600	42,800	151,000	-	151,000	-	-	(108,200)	1,260,400
270 Air Quality Improvement Fund	156,300	53,800	25,000	-	25,000	-	-	28,800	185,100
275 PEG Access Fund	145,400	31,000	24,100	-	24,100	-	-	6,900	152,300
280 Miscellaneous Grants Fund	-	-	-	-	-	-	-	-	-
283 Measure A Safe Parks Fund	-	-	-	-	-	-	-	-	-
285 Lighting & Landscaping Fund	-	10,229,900	6,900,100	763,800	7,663,900	-	-	2,566,000	2,566,000
400 Capital Projects Fund	-	208,800	208,800	220,000	428,800	-	-	(220,000)	(220,000)
Total Special Revenue Funds	\$ 3,843,900	\$ 15,496,800	\$ 9,715,400	\$ 3,206,600	\$ 12,922,000	\$ -	\$ -	\$ 2,574,800	\$ 6,418,700
ENTERPRISE FUNDS									
500 Sewer Construction/Mtce Fund	\$ 6,621,300	\$ 1,361,700	\$ 692,500	\$ -	\$ 692,500	\$ -	\$ 262,800	\$ 406,400	\$ 7,027,700
505 2007 Sewer Revenue Bonds	-	-	-	-	-	-	-	-	-
510 CSMD Fund	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	\$ 6,621,300	\$ 1,361,700	\$ 692,500	\$ -	\$ 692,500	\$ -	\$ 262,800	\$ 406,400	\$ 7,027,700
INTERNAL SERVICE FUNDS									
550 Equipment Replacement Fund	\$ 219,900	\$ 174,700	\$ 123,200	\$ -	\$ 123,200	\$ -	\$ -	\$ 51,500	\$ 271,400
555 Vehicle Mtce/Replacement Fund	597,400	128,200	143,500	-	143,500	-	-	(15,300)	582,100
Total Internal Service Funds	\$ 817,300	\$ 302,900	\$ 266,700	\$ -	\$ 266,700	\$ -	\$ -	\$ 36,200	\$ 853,500
SUCCESSOR AGENCY									
610 Successor Agency Fund	\$ (18,370,900)	\$ 570,300	\$ 946,100	\$ -	\$ 946,100	\$ -	\$ -	\$ (375,800)	\$ (18,746,700)
Total Successor Agency	\$ (18,370,900)	\$ 570,300	\$ 946,100	\$ -	\$ 946,100	\$ -	\$ -	\$ (375,800)	\$ (18,746,700)
Grand Total	\$ 12,363,700	\$ 29,888,800	\$ 23,794,300	\$ 3,631,600	\$ 27,425,900	\$ 362,800	\$ 262,800	\$ 2,562,900	\$ 14,926,600

Summary of Estimated Fund Balances

Fiscal Year 2018-2019

	Estimated				Total	Interfund Transfers		Net Change to	Estimated
	Fund Balance	Revenues	Operating Expenditures	Capital Improvements		Expenditures	Transfers In		Transfers Out
	July 1, 2018								June 30, 2019
GENERAL FUND									
100 General Fund	\$ 19,373,400	\$ 12,578,100	\$ 12,940,900	\$ -	\$ 12,940,900	\$ 362,800	\$ -	\$ -	\$ 19,373,400
Total General Fund	\$ 19,373,400	\$ 12,578,100	\$ 12,940,900	\$ -	\$ 12,940,900	\$ 362,800	\$ -	\$ -	\$ 19,373,400
SPECIAL REVENUE FUNDS									
200 Gas Tax Fund	\$ 84,800	\$ 873,520	\$ 832,900	\$ 125,000	\$ 957,900	\$ -	\$ -	\$ (84,380)	\$ 420
202 RMRA (SB 1) Fund	228,900	688,300	-	915,700	915,700	-	-	(227,400)	1,500
203 Measure M Fund	249,400	559,800	62,500	700,000	762,500	-	-	(202,700)	46,700
205 Measure R Fund	284,300	497,600	46,500	525,000	571,500	-	208,800	(282,700)	1,600
210 Proposition A Fund	562,000	928,000	963,000	-	963,000	-	-	(35,000)	527,000
215 Proposition C Fund	1,046,400	661,790	50,000	1,365,000	1,415,000	-	-	(753,210)	293,190
220 Local Transportation (SB 821) Func	-	50,000	-	50,000	50,000	-	-	-	-
225 STPL Fund	-	-	-	-	-	-	-	-	-
230 HSIP Grant Fund	-	783,600	-	783,600	783,600	-	-	-	-
235 Safe Routes to School (SR2S) Fund	-	-	-	-	-	-	-	-	-
240 Supplement Law Enf Fund	-	100,000	-	-	-	-	100,000	-	-
245 JAG Grant	-	10,200	10,200	-	10,200	-	-	-	-
250 Office of Traffic Safety Fund	19,100	-	-	-	-	-	-	-	19,100
255 Asset Seizure Fund	-	-	-	-	-	-	-	-	-
260 CDBG Program Fund	-	639,900	431,900	208,000	639,900	-	-	-	-
265 Cal Home Grant Fund	1,260,400	4,000	227,000	-	227,000	-	-	(223,000)	1,037,400
270 Air Quality Improvement Fund	185,100	55,000	-	-	-	-	-	55,000	240,100
275 PEG Access Fund	152,300	36,000	87,400	-	87,400	-	-	(51,400)	100,900
280 Miscellaneous Grant Fund	-	340,000	-	340,000	340,000	-	-	-	-
283 Measure A - Safe Parks Fund	-	223,490	27,200	-	27,200	-	-	196,290	196,290
285 Lighting & Landscaping Fund	2,566,000	804,600	890,990	815,000	1,705,990	-	-	(901,390)	1,664,610
400 Capital Projects Fund	(220,000)	-	208,800	250,000	458,800	208,800	-	(250,000)	(470,000)
Total Special Revenue Funds	\$ 6,418,700	\$ 7,255,800	\$ 3,838,390	\$ 6,077,300	\$ 9,915,690	\$ 208,800	\$ 308,800	\$ (2,759,890)	\$ 3,658,810
ENTERPRISE FUNDS									
500 Sewer Construction/Mtce Fund	\$ 7,027,700	\$ 1,353,200	\$ 698,700	\$ 1,900,000	\$ 2,598,700	\$ -	\$ 262,800	\$ (1,508,300)	\$ 5,519,400
505 2007 Sewer Revenue Bonds	-	-	-	-	-	-	-	-	-
510 CSMD Fund	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	\$ 7,027,700	\$ 1,353,200	\$ 698,700	\$ 1,900,000	\$ 2,598,700	\$ -	\$ 262,800	\$ (1,508,300)	\$ 5,519,400
INTERNAL SERVICE FUNDS									
550 Equipment Replacement Fund	\$ 271,400	\$ 173,900	\$ 166,400	\$ -	\$ 166,400	\$ -	\$ -	\$ 7,500	\$ 278,900
555 Vehicle Mtce/Replacement Fund	582,100	129,400	187,900	-	187,900	-	-	(58,500)	523,600
Total Internal Service Funds	\$ 853,500	\$ 303,300	\$ 354,300	\$ -	\$ 354,300	\$ -	\$ -	\$ (51,000)	\$ 802,500
SUCCESSOR AGENCY									
610 Successor Agency Fund	\$ (18,746,700)	\$ 604,100	\$ 1,014,482	\$ -	\$ 1,014,482	\$ -	\$ -	\$ (410,382)	\$ (19,157,082)
Total Successor Agency	\$ (18,746,700)	\$ 604,100	\$ 1,014,482	\$ -	\$ 1,014,482	\$ -	\$ -	\$ (410,382)	\$ (19,157,082)
Grand Total	\$ 14,926,600	\$ 22,094,500	\$ 18,846,772	\$ 7,977,300	\$ 26,824,072	\$ 571,600	\$ 571,600	\$ (4,729,572)	\$ 10,197,028

Personnel Summary

Fiscal Years 2015-2016 to 2018-2019

Job Classification	FY 15-16 Actual FTE's	FY 16-17 Actual FTE's	FY 17-18 Actual FTE's	FY 18-19 Recommended FTE's
Department: Council				
Council Member	5.00	5.00	5.00	5.00
Total Council:	5.00	5.00	5.00	5.00
Department: City Manager				
City Manager	1.00	1.00	1.00	1.00
Management Assistant (formerly Executive Assistant)	1.00	1.00	1.00	1.00
Management Analyst	0.00	0.00	0.50	0.50
Total City Manager:	2.00	2.00	2.50	2.50
Department: Administrative Services				
Director of Administrative Services	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00
Accounting Technician	0.00	0.00	1.00	1.00
Accounting Assistant	3.00	3.00	2.00	2.00
Management Analyst	0.00	0.00	0.50	0.50
Office Specialist (PT)	0.00	0.00	0.00	0.50
Total Administrative Services:	6.00	6.00	5.50	6.00
Department: City Clerk				
City Clerk	1.00	1.00	1.00	1.00
Total City Clerk:	1.00	1.00	1.00	1.00
Department: Development Services				
Director of Development Services	1.00	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00	1.00
Rehabilitation Grant Specialist	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Maintenance Superintendent	1.00	1.00	1.00	1.00
Maintenance Worker (FT/PT)	4.00	3.50	3.50	4.00
Maintenance Assistant (PT)	0.50	1.00	1.50	2.00
Total Development Services	9.50	9.50	10.00	11.00
Department: Code Enforcement				
Code Enforcement Manager	1.00	1.00	1.00	1.00
Community Services Officer (PT)	1.00	1.00	1.00	1.00
Code Enforcement Officer (PT)	4.50	4.50	4.00	4.00
Code Enforcement Officer - Parking (PT)	0.00	0.00	1.00	1.00
Total Code Enforcement:	6.50	6.50	7.00	7.00
Department: Community Services				
Director of Community Services (formerly Director of Recreation)	0.00	0.00	1.00	1.00
Community Services Coordinator	2.00	2.00	3.00	3.00
Community Services Specialist (FT/PT)	6.00	6.00	6.00	6.00
Community Services Leader (PT)	15.00	12.50	10.00	10.00
Total Community Services:	24.00	21.50	20.00	20.00
Totals	54.00	51.50	51.00	52.50

5-Year Fund Balance Projection

Fiscal Years 2017-2018 to 2022-2023

	<u>FY 17-18 Projected</u>	<u>FY 18-19 Estimated</u>	<u>FY 19-20 Estimated</u>	<u>FY 20-21 Estimated</u>	<u>FY 21-22 Estimated</u>	<u>FY 22-23 Estimated</u>
Beginning Unassigned Fund Balance	\$ 7,191,893	\$ 7,113,193	\$ 7,113,193	\$ 6,854,375	\$ 6,321,210	\$ 5,497,444
Revenues						
Taxes	\$ 10,399,000	\$ 10,750,900	\$ 10,965,918	\$ 11,185,236	\$ 11,408,941	\$ 11,637,120
Licenses & Permits	\$ 551,000	\$ 543,900	\$ 554,778	\$ 565,874	\$ 577,191	\$ 588,735
Intergovernmental	\$ 58,200	\$ 62,700	\$ 63,954	\$ 65,233	\$ 66,538	\$ 67,868
Charges for Services	\$ 623,300	\$ 585,300	\$ 597,006	\$ 608,946	\$ 621,125	\$ 633,548
Fines & Forfeitures	\$ 310,000	\$ 310,000	\$ 316,200	\$ 322,524	\$ 328,974	\$ 335,554
Investment Income	\$ 75,000	\$ 85,000	\$ 86,700	\$ 88,434	\$ 90,203	\$ 92,007
Other Revenue	\$ 69,100	\$ 105,200	\$ 107,304	\$ 109,450	\$ 111,639	\$ 113,872
Other Financing Sources	\$ 434,300	\$ 497,900	\$ 507,858	\$ 518,015	\$ 528,375	\$ 538,943
Total Revenues	<u>\$ 12,519,900</u>	<u>\$ 12,940,900</u>	<u>\$ 13,199,718</u>	<u>\$ 13,463,712</u>	<u>\$ 13,732,987</u>	<u>\$ 14,007,646</u>
Expenditures						
Total Expenditures	<u>\$ 12,598,600</u>	<u>\$ 12,940,900</u>	<u>\$ 13,458,536</u>	<u>\$ 13,996,877</u>	<u>\$ 14,556,753</u>	<u>\$ 15,139,023</u>
Net increase (decrease) in Fund Balance	<u>(78,700)</u>	<u>-</u>	<u>(258,818)</u>	<u>(533,165)</u>	<u>(823,766)</u>	<u>(1,131,376)</u>
Ending Unassigned Fund Balance	<u>\$ 7,113,193</u>	<u>\$ 7,113,193</u>	<u>\$ 6,854,375</u>	<u>\$ 6,321,210</u>	<u>\$ 5,497,444</u>	<u>\$ 4,366,067</u>
Ending Unassigned Fund Balance Percent*	55.0%	52.9%	49.0%	43.4%	36.3%	27.7%

Assumptions:

Assuming a 2% increase annually in taxes

Assuming a 4.0% increase annually in operating expenses

*Percentage of expenditures of funding of the following year

Note: City's budget policy requires that the City maintain an unassigned fund balance of an amount equal to at least 25% of budgeted expenditures



REVENUE SUMMARY

Revenue Details

Fiscal Year 2018-2019

Account Number	Revenue Source	FY 16-17 Actuals	FY 17-18 Adopted Budget	FY 17-18 Estimated Actuals	FY 18-19 Adopted Budget	% Change From Prior Year Budget
GENERAL FUND - 100						
Taxes & Assessments						
100-41050	Sales and Use Tax	\$ 3,060,517	\$ 3,159,000	\$ 3,205,200	\$ 3,215,000	2%
100-41100	Franchise - Edison Co.	167,678	170,000	185,300	185,000	9%
100-41110	Franchise - So. Ca. Gas Co.	39,118	40,000	40,000	50,000	25%
100-41120	Franchise - SGV Water Co.	14,156	13,000	16,500	16,500	27%
100-41130	Franchise - Suburban Water	44,067	45,000	45,000	45,000	0%
100-41140	Franchise - Cable/Video	189,565	200,000	182,700	175,000	-13%
100-41150	Franchise - Waste	454,233	422,600	410,700	420,000	-1%
100-41160	Implementation Fee-AB 939	100,000	100,000	100,000	100,000	0%
100-41180	Property Tax	1,727,312	1,318,300	1,324,500	1,412,700	7%
100-41181	Property Tax Administration	(16,713)	(17,000)	(18,100)	(19,000)	12%
100-41182	In-Lieu of VLF Reimbursement	4,250,337	4,446,300	4,478,200	4,735,700	7%
100-41200	Transient Occupancy Tax	240,696	230,000	257,500	245,000	7%
100-41210	Property Transfer Tax	75,968	55,000	75,000	75,000	36%
100-41220	Business License/Permits	94,445	90,000	96,500	95,000	6%
Total Taxes & Assessments		\$ 10,441,379	\$ 10,272,200	\$ 10,399,000	\$ 10,750,900	5%
Licenses & Permits						
100-42100	Industrial Waste Permits	\$ 27,101	\$ 20,000	\$ 18,300	\$ 19,500	-3%
100-42110	Building & Safety Permits	416,272	301,500	400,000	379,200	26%
100-42130	Special Permits	9,708	5,000	9,500	8,200	64%
100-42140	Animal License Fees	80,591	75,000	97,600	110,000	47%
100-42150	Business License Application Fee	25,347	25,000	25,000	25,000	0%
100-42160	SB 1186 (CASP Fee)	1,246	800	600	2,000	150%
Total Licenses and Permits		\$ 560,265	\$ 427,300	\$ 551,000	\$ 543,900	27%
Fines & Forfeitures						
100-43100	Court Fines	\$ 85,416	\$ 75,000	\$ 73,700	\$ 75,000	0%
100-43110	Parking Citations	253,234	245,000	221,200	220,000	-10%
100-43120	Administrative Penalties	17,250	15,000	15,100	15,000	0%
Total Fines & Forfeitures		\$ 355,900	\$ 335,000	\$ 310,000	\$ 310,000	-7%
Use of Money						
100-44100	Interest on Investments	\$ 84,061	\$ 75,000	\$ 75,000	\$ 85,000	13%
Total Use of Money		\$ 84,061	\$ 75,000	\$ 75,000	\$ 85,000	13%
Intergovernmental						
100-45100	Federal Grant -Summer Lunch Program	\$ 30,188	\$ 25,000	\$ 28,700	\$ 29,000	16%
100-45120	County Grant	3,000	1,500	1,500	1,500	0%
100-45140	State Mandated Reimbursements	10,683	12,400	10,000	12,200	-2%
100-45145	Motor Vehicles License Fees	18,153	18,000	18,000	20,000	11%
Total Intergovernmental		\$ 62,024	\$ 56,900	\$ 58,200	\$ 62,700	10%

Revenue Details continued...

Fiscal Year 2018-2019

Account Number	Revenue Source	FY 16-17 Actuals	FY 17-18 Adopted Budget	FY 17-18 Estimated Actuals	FY 18-19 Adopted Budget	% Change From Prior Year Budget
GENERAL FUND - 100 (continued)						
Charges for Services						
100-47100	Zoning Fees	\$ 38,076	\$ 25,000	\$ 35,700	\$ 37,500	50%
100-47110	Building Plan Check Fees	197,085	148,500	191,200	150,000	1%
100-47120	Public Works Inspection Fees	73,612	98,000	96,500	96,200	-2%
100-47130	Engineering Plan Check Fees	1,378	2,000	-	-	-100%
100-47140	Taxable Sales	613	-	-	-	0%
100-47150	Repair to Public Property	10,164	-	10,000	10,000	100%
100-47160	Facility Rental	24,096	15,000	20,000	20,000	33%
100-47170	Subdivision Fees	6,510	-	2,300	5,500	100%
100-47180	Site Plan Review	24,438	18,000	17,700	17,000	-6%
100-47210	Emergency Response Program	326	600	200	500	-17%
100-47220	Vehicle Impound Fees	33,096	25,000	38,300	36,000	44%
100-47240	Foreclosure Registration Fee	800	1,000	1,000	1,000	0%
100-47250	Code Enforcement Cost Recovery	-	-	-	-	0%
100-47260	Recreation Programs	157,981	136,000	136,000	136,000	0%
100-47270	Senior Center Programs	6,500	5,000	5,400	5,400	8%
100-47280	Landscape Maintenance	7,511	7,300	7,300	7,300	0%
100-47290	Passport Program	36,967	18,000	25,000	27,500	53%
100-47300	Telecommunication Lease/Rental	31,245	35,400	36,700	35,400	0%
Total Charges For Services		\$ 650,398	\$ 534,800	\$ 623,300	\$ 585,300	9%
Other Financing Sources						
100-48100	Successor Agency Reimbursement	\$ 115,443	\$ 136,400	\$ 71,500	\$ 135,100	-1%
100-48120	Tap Card Sales	148	200	100	100	-50%
100-48130	Donations	52,350	54,000	43,900	5,000	-91%
100-48140	Military Banner Donations	123	-	100	100	100%
100-48900	Miscellaneous	19,426	10,000	25,000	100,000	900%
100-49120	Unrealized Gain	(171,813)	-	-	-	0%
100-49900	Transfers in from Other Funds	390,154	362,800	362,800	362,800	0%
Total Other Financing Sources		\$ 405,831	\$ 563,400	\$ 503,400	\$ 603,100	7%
Total General Fund		\$ 12,559,858	\$ 12,264,600	\$ 12,519,900	\$ 12,940,900	6%
SPECIAL REVENUE FUNDS						
Gas Tax Fund						
200-44100	Interest on Investments	\$ 2,668	\$ 3,000	\$ 5,000	\$ 5,000	67%
200-45150	Street & Highway 2103	108,153	162,200	207,100	154,820	-5%
200-45151	Gas Tax - 2105	227,684	235,500	234,400	232,900	-1%
200-45152	Gas Tax - 2106	137,591	147,000	140,700	139,800	-5%
200-45153	Gas Tax - 2107	288,667	304,200	289,000	289,000	-5%
200-45144	Gas Tax - 2107.5	6,000	6,000	6,000	6,000	0%
200-48900	Miscellaneous	1,276	-	46,000	46,000	100%
Total State Gas Tax		\$ 772,039	\$ 857,900	\$ 928,200	\$ 873,520	2%

Revenue Details continued...

Fiscal Year 2018-2019

Account Number	Revenue Source	FY 16-17 Actuals	FY 17-18 Adopted Budget	FY 17-18 Estimated Actuals	FY 18-19 Adopted Budget	% Change From Prior Year Budget
SPECIAL REVENUE FUNDS (continued)						
RMRA (SB 1) Fund						
202-44100	Interest on Investments	\$ -	\$ -	\$ -	\$ 1,500	100%
202-45154	Gas Tax - RMRA (SB 1)	-	477,400	228,900	686,800	44%
Total RMRA (SB 1)		\$ -	\$ 477,400	\$ 228,900	\$ 688,300	44%
Measure M Fund						
203-44100	Interest on Investments	\$ -	\$ -	\$ 1,000	\$ 1,500	100%
203-45200	Measure M Allocations	-	477,400	406,400	558,300	17%
Total Measure M		\$ -	\$ 477,400	\$ 407,400	\$ 559,800	17%
Measure R Fund						
205-44100	Interest on Investments	10,322	3,000	10,000	5,000	67%
205-45200	Measure R Allocations	462,015	467,600	476,400	492,600	5%
205-49900	Transfer In from Other Funds	30,950	-	-	-	0%
Total Measure R		\$ 503,287	\$ 470,600	\$ 486,400	\$ 497,600	6%
Proposition A Fund						
210-44100	Interest on Investments	\$ 9,972	\$ 6,000	\$ 6,000	\$ 6,000	0%
210-45210	Proposition A Transportation	742,485	751,700	768,900	791,800	5%
210-46100	Dial-A-Ride Fares	899	800	900	900	13%
210-46105	Shuttle Fares	42,451	45,000	39,800	37,000	-18%
210-46110	Foothill Pass Sales	61,721	62,000	52,900	57,200	-8%
210-46120	Metrolink Pass Sales	14,746	15,000	12,700	12,900	-14%
210-46130	MTA Pass Sales	19,003	20,000	21,400	22,200	11%
210-49900	Transfer In from Other Funds	6,353	-	-	-	0%
Total Proposition A		\$ 897,630	\$ 900,500	\$ 902,600	\$ 928,000	3%
Proposition C Fund						
215-44100	Interest on Investments	14,382	5,000	7,000	5,000	0%
215-45220	Proposition C Transportation	618,491	623,500	632,400	656,790	5%
215-49900	Transfer In from Other Funds	96,424	-	-	-	0%
Total Proposition C		\$ 729,297	\$ 628,500	\$ 639,400	\$ 661,790	5%
Local Transportation Fund						
220-44100	Interest on Investments	\$ -	\$ -	\$ -	\$ -	0%
220-45190	TDA SB 821 Allocation	50,000	34,000	-	50,000	47%
Total Local Transportation Fund		\$ 50,000	\$ 34,000	\$ -	\$ 50,000	47%
STPL Grant Fund						
225-45100	STPL Grant	\$ 63,993	\$ -	\$ -	\$ -	0%
Total STPL Grant		\$ 63,993	\$ -	\$ -	\$ -	0%
HSIP Grant Fund						
230-45100	HSIP Grant	\$ 8,721	\$ 874,600	\$ 688,200	\$ 783,600	-10%
Total HSIP Grant		\$ 8,721	\$ 874,600	\$ 688,200	\$ 783,600	-10%

Revenue Details continued...

Fiscal Year 2018-2019

Account Number	Revenue Source	FY 16-17 Actuals	FY 17-18 Adopted Budget	FY 17-18 Estimated Actuals	FY 18-19 Adopted Budget	% Change From Prior Year Budget
SPECIAL REVENUE FUNDS (continued)						
Safe Routes To School Fund						
235-45100	Safe Routes to School Grant	\$ -	\$ -	\$ -	\$ -	0%
Total Safe Routes To School		\$ -	\$ -	\$ -	\$ -	0%
Supplemental Law Enforcement Fund						
240-44100	Interest on Investments	\$ -	\$ -	\$ -	\$ -	0%
240-45160	Citizen's Option Public Funds	129,324	100,000	129,900	100,000	0%
Total Supplemental Law Enforcement		\$ 129,324	\$ 100,000	\$ 129,900	\$ 100,000	0%
JAG Grant Fund						
245-45100	JAG Grant	\$ 8,628	\$ 10,000	\$ -	\$ 10,200	2%
Total JAG Grant		\$ 8,628	\$ 10,000	\$ -	\$ 10,200	2%
Office of Traffic Safety Fund						
250-44100	Interest on Investments	\$ 206	\$ -	\$ 100	\$ -	0%
Total Office of Traffic Safety		\$ 206	\$ -	\$ 100	\$ -	0%
Asset Seizure Fund						
255-44100	Interest on Investments	\$ 27	\$ -	\$ -	\$ -	0%
255-48900	Miscellaneous	(37)	-	-	-	0%
Total Asset Seizure		\$ (10)	\$ -	\$ -	\$ -	0%
Community Development Block Grant Fund						
260-44100	Interest on Investments	\$ -	\$ -	\$ -	\$ -	0%
260-46141	Program Income	1,882	2,500	1,700	1,800	-28%
260-46150	CDBG Grant	297,378	392,900	517,700	638,100	62%
Total Community Development Block Grant		\$ 299,260	\$ 395,400	\$ 519,400	\$ 639,900	62%
Cal Home Grant Fund						
265-44100	Interest on Investments	\$ 4,265	\$ 2,000	\$ 4,000	\$ 4,000	100%
265-46140	Cal-Home Grant	178,495	227,000	38,800	-	-100%
Total Cal Home Grant		\$ 182,760	\$ 229,000	\$ 42,800	\$ 4,000	-98%
Air Quality Improvement District Fund						
270-44100	Interest on Investments	\$ 1,938	\$ 500	\$ 1,500	\$ -	-100%
270-45170	Vehicle Registration Fees	51,745	55,000	52,300	55,000	0%
Total Air Quality Improvement District		\$ 53,683	\$ 55,500	\$ 53,800	\$ 55,000	-1%
PEG Access Fund						
275-41140	Cable PEG Access	\$ 32,210	\$ 22,000	\$ 30,000	\$ 35,000	59%
275-44100	Interest on Investments	1,475	800	1,000	1,000	25%
Total PEG Access		\$ 33,685	\$ 22,800	\$ 31,000	\$ 36,000	58%

Revenue Details continued...

Fiscal Year 2018-2019

Account Number	Revenue Source	FY 16-17 Actuals	FY 17-18 Adopted Budget	FY 17-18 Estimated Actuals	FY 18-19 Adopted Budget	% Change From Prior Year Budget
<u>SPECIAL REVENUE FUNDS (continued)</u>						
Miscellaneous Grant Fund						
280-45110	State Grants	\$ -	\$ -	\$ -	\$ 90,000	100%
280-45120	County Grant	-	-	-	250,000	100%
280-45130	Miscellaneous Grant	35,000	-	-	-	100%
	Total Miscellaneous Grant	\$ 35,000	\$ -	\$ -	\$ 340,000	100%
Measure A Safe Parks Fund						
283-44100	Interest on Investments	\$ -	\$ -	\$ -	\$ -	0
283-45240	Measure A Allocations - M & S	-	-	-	27,200	100%
283-45245	Measure A Allocations - CPIP	-	-	-	196,290	100%
	Total Measure A Safe Parks Fund	\$ -	\$ -	\$ -	\$ 223,490	100%
Lighting & Landscape Maint. Fund						
285-41180	Property Tax	\$ -	\$ 700,000	\$ 740,500	\$ 795,600	14%
285-41181	Property Tax Administration	\$ -	\$ -	\$ (10,300)	\$ (11,000)	100%
285-44100	Interest on Investments	-	-	15,000	20,000	100%
285-48900	Miscellaneous	-	10,208,000	9,484,700	-	-100%
	Total Lighting & Landscape Maint.	\$ -	\$ 10,908,000	\$ 10,229,900	\$ 804,600	-93%
Capital Projects Fund						
400-44100	Interest on Investments	\$ 13	\$ -	\$ -	\$ -	0%
400-49130	Loan Proceeds	1,267,248	4,384,100	-	-	-100%
400-49900	Transfers In - CIP Fund	-	208,800	208,800	208,800	0%
	Total Capital Projects	\$ 1,267,261	\$ 4,592,900	\$ 208,800	\$ 208,800	-95%
	Total Special Revenue Funds	\$ 5,034,764	\$ 21,034,500	\$ 15,496,800	\$ 7,464,600	-65%
<u>PROPRIETARY FUNDS</u>						
Sewer Construction/Maintenance Fund						
500-44100	Interest on Investments	\$ 25,390	\$ 20,000	\$ 40,000	\$ 40,000	100%
500-47405	Sewer Maintenance Fee (CSMD)	-	439,000	439,000	436,900	0%
500-47410	Sewer Maintenance Fee	874,560	875,000	875,000	876,300	0%
500-48900	Miscellaneous	-	-	7,700	-	0%
	Total Sewer Construction/Maint.	\$ 899,950	\$ 1,334,000	\$ 1,361,700	\$ 1,353,200	1%
2007 Sewer Revenue Bond Fund						
505-44100	Interest on Investments	\$ 940	\$ -	\$ -	\$ -	0%
505-48900	Miscellaneous	(4,340)	-	-	-	0%
505-49900	Transfers in - Sewer Fund	558,039	-	-	-	0%
	Total 2007 Sewer Revenue Bond	\$ 554,639	\$ -	\$ -	\$ -	0%
CSMD Fund						
510-44100	Interest on Investments	\$ 28,313	\$ -	\$ -	\$ -	0%
510-47410	Sewer Maintenance Fee	437,657	-	-	-	0%

Revenue Details continued...

Fiscal Year 2018-2019

Account Number	Revenue Source	FY 16-17 Actuals	FY 17-18 Adopted Budget	FY 17-18 Estimated Actuals	FY 18-19 Adopted Budget	% Change From Prior Year Budget
PROPRIETARY FUNDS (continued)						
Equipment Replacement Fund						
550-44100	Interest on Investments	\$ 1,453	\$ 500	\$ 1,500	\$ 1,500	200%
550-49150	Equipment Replacement Charges	234,792	173,200	173,200	172,400	0%
	Total Equipment Replacement	\$ 236,245	\$ 173,700	\$ 174,700	\$ 173,900	0%
Vehicle Maintenance & Replacement Fund						
555-44100	Interest on Investments	\$ 2,021	\$ 500	\$ 1,500	\$ 1,500	200%
555-49140	Vehicle Equipment Replacement Charges	144,984	126,700	126,700	127,900	1%
	Total Vehicle Maintenance & Replacement	\$ 147,005	\$ 127,200	\$ 128,200	\$ 129,400	2%
	Total Proprietary Funds	\$ 2,303,809	\$ 1,634,900	\$ 1,664,600	\$ 1,656,500	1%
Successor Agency Fund						
610-44100	Interest on Investments	\$ 548	\$ -	\$ -	\$ -	0%
610-41180	Property Tax (RPTTF Distributions)	683,704	670,100	570,300	604,100	-10%
	Total Successor Agency	\$ 684,252	\$ 670,100	\$ 570,300	\$ 604,100	-10%
	Total City	\$ 20,582,683	\$ 35,604,100	\$ 30,251,600	\$ 22,666,100	-36%



EXPENDITURE SUMMARY

Budgeted Expenditure by Type

Fiscal Year 2018-2019

<u>Acct. No.</u>	<u>Department</u>	<u>Personnel Services</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Capital Improvement</u>	<u>Debt Services</u>	<u>Transfer Out</u>
100-1100	City Council	\$ 172,300	\$ 89,450	\$ -	\$ -	\$ -	\$ -
100-1110	City Manager	471,200	112,400	-	-	-	-
100-1120	City Clerk	135,500	125,900	-	-	-	-
275-1125	PEG Access	-	12,400	75,000	-	-	-
100-1130	Financial Services	552,000	110,100	-	-	-	-
100-1135	Human Resources/Risk Management	712,100	366,350	-	-	-	-
100-1150	General Services	-	338,100	-	-	-	-
550-5100	Information Technology	-	166,400	-	-	-	-
	General Government	\$ 2,043,100	\$ 1,321,100	\$ 75,000	\$ -	\$ -	\$ -
100-2100	Public Safety Services	\$ -	\$ 6,732,400	\$ -	\$ -	\$ -	\$ -
240-2100	Public Safety Services	-	-	-	-	-	100,000
245-2100	Public Safety Services	-	10,200	-	-	-	-
255-2100	Public Safety Services	-	-	-	-	-	-
100-2110	Code Enforcement Services	217,700	115,900	-	-	-	-
100-2120	Emergency Preparedness	-	2,000	-	-	-	-
100-2130	Animal Control Services	-	198,000	-	-	-	-
	Public Safety	\$ 217,700	\$ 7,058,500	\$ -	\$ -	\$ -	\$ 100,000
100-3100	Public Works Services	\$ -	\$ 148,300	-	\$ -	\$ -	\$ -
270-3100	Public Works Services (AQMD)	-	-	-	-	-	-
100-3110	Engineering Services	-	91,300	-	-	-	-
200-3120	Streets	241,200	591,700	-	-	-	-
203-3120	Streets	46,500	16,000	-	-	-	-
205-3120	Streets (Measure R)	46,500	-	-	-	-	208,800
400-3120	Streets	-	-	-	-	208,800	-
210-3130	Transportation (Prop A)	146,300	816,700	-	-	-	-
215-3130	Transportation (Prop C)	50,000	-	-	-	-	-
555-3150	Vehicle Maintenance & Replacement	-	127,900	60,000	-	-	-
100-3300	Planning/Zoning Services	\$ 134,900	\$ 59,500	\$ -	\$ -	\$ -	\$ -
100-3310	Building & Safety Services	-	251,200	-	-	-	-
100-3320	Housing & Community Services	88,300	12,300	-	-	-	-
260-3320	Housing & Community Services	268,300	163,600	-	-	-	-
265-3320	Housing & Community Services	-	227,000	-	-	-	-
100-3330	Parks	255,000	65,600	-	-	-	-
283-3330	Parks	-	27,200	-	-	-	-
285-3330	Parks	318,390	572,600	-	-	-	-
	Development Services	\$ 1,595,390	\$ 3,170,900	\$ 60,000	\$ -	\$ 208,800	\$ 208,800
500-3210	Sewer Construction/Maintenance	\$ -	\$ 123,700	\$ -	\$ -	\$ 575,000	\$ 262,800
	Sewer	\$ -	\$ 123,700	\$ -	\$ -	\$ 575,000	\$ 262,800
100-4100	Recreation Services	\$ 524,500	\$ 152,700	\$ 5,000	\$ -	\$ -	\$ -
100-4110	Youth Learning Activity Services	217,800	97,300	-	-	-	-
100-4130	Senior Services	99,200	84,100	5,000	-	-	-
100-4140	Community Promotions	-	182,500	15,000	-	-	-
	Recreation	\$ 841,500	\$ 516,600	\$ 25,000	\$ -	\$ -	\$ -
610-5100	RPTTF	\$ -	\$ 419,982	\$ -	\$ -	\$ 594,500	\$ -
	Successor Agency	\$ -	\$ 419,982	\$ -	\$ -	\$ 594,500	\$ -
	Capital Improvement Projects	\$ -	\$ -	\$ -	\$ 7,977,300	\$ -	\$ -
	Capital Improvements	\$ -	\$ -	\$ -	\$ 7,977,300	\$ -	\$ -

Budgeted Expenditures by Fund

Fiscal Year 2018-2019

Dept	Fund	Description	2016-2017 Actuals	2017-2018 Amended Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
GENERAL FUND							
1100	100	City Council	\$ 212,664	\$ 249,950	\$ 250,800	\$ 261,750	5%
1110	100	City Manager	514,405	610,500	460,300	583,600	-4%
1120	100	City Clerk	149,329	164,800	168,500	261,400	59%
1130	100	Financial Services	777,505	777,500	694,000	662,100	-15%
1135	100	Human Resources/Risk Management	743,768	876,400	882,300	1,078,450	23%
1150	100	General Services	196,852	200,000	193,600	338,100	69%
2100	100	Public Safety Services	5,647,847	6,318,700	6,360,900	6,732,400	7%
2110	100	Code Enforcement Services	447,454	502,900	521,000	333,600	-34%
2120	100	Emergency Preparedness	2,299	2,000	2,000	2,000	0%
2130	100	Animal Control Services	-	-	-	198,000	100%
3100	100	Public Works Services	168,158	158,900	150,000	148,300	-7%
3110	100	Engineering Services	76,652	93,100	82,800	91,300	-2%
3300	100	Planning/Zoning Services	251,507	233,450	283,600	194,400	-17%
3310	100	Building & Safety Services	380,124	271,300	355,800	251,200	-7%
3320	100	Housing & Community Services	95,426	88,900	88,100	100,600	13%
3330	100	Parks	491,335	442,400	426,400	320,600	-28%
4100	100	Recreation Services	1,284,197	631,800	643,600	682,200	8%
4110	100	Youth Learning Activity Services	753,797	283,800	259,700	315,100	11%
4130	100	Senior Services	132,994	148,200	153,900	188,300	27%
4140	100	Community Promotions	74,646	210,000	196,300	197,500	-6%
9990	100	Transfers to Other Funds	133,727	-	-	-	0%
Total General Fund			\$ 12,534,686	\$ 12,264,600	\$ 12,173,600	\$ 12,940,900	6%
STATE GAS TAX FUND							
3120	200	Public Works Services	\$ 858,256	\$ 872,500	\$ 799,800	\$ 832,900	-5%
Total State Gas Tax Fund			\$ 858,256	\$ 872,500	\$ 799,800	\$ 832,900	-5%
RMRA (SB 1) FUND							
3120	202	Streets	\$ -	\$ -	\$ -	\$ -	0%
Total RMRA (SB 1) Fund			\$ -	\$ -	\$ -	\$ -	0%
MEASURE M FUND							
3120	203	Streets	\$ -	\$ -	\$ -	\$ 62,500	100%
Total Measure M Fund			\$ -	\$ -	\$ -	\$ 62,500	100%
MEASURE R FUND							
3120	205	Streets	\$ -	\$ 208,800	\$ 208,800	\$ 255,300	22%
Total Measure R Fund			\$ -	\$ 208,800	\$ 208,800	\$ 255,300	22%
PROP A FUND							
3130	210	Transportation	\$ 867,921	\$ 1,004,700	\$ 889,900	\$ 963,000	-4%
Total Proposition A Fund			\$ 867,921	\$ 1,004,700	\$ 889,900	\$ 963,000	-4%
PROP C FUND							
3130	215	Transportation	\$ -	\$ -	\$ -	\$ 50,000	100%

Budgeted Expenditures by Fund continued...

Fiscal Year 2018-2019

<u>Dept</u>	<u>Fund</u>	<u>Description</u>	<u>2016-2017</u> <u>Actuals</u>	<u>2017-2018</u> <u>Amended Budget</u>	<u>2017-2018</u> <u>Estimated</u>	<u>2018-2019</u> <u>Adopted Budget</u>	<u>% Change</u> <u>from Prior</u> <u>Year Budget</u>
SUPPLEMENTAL LAW ENFORCEMENT FUND							
2100	240	Public Safety Services	\$ 129,324	\$ 100,000	\$ 129,900	\$ 100,000	0%
Total Supplemental Law Enforcement Fund			\$ 129,324	\$ 100,000	\$ 129,900	\$ 100,000	0%
JAG GRANT FUND							
2100	245	Public Safety Services	\$ 8,958	\$ 10,000	\$ -	\$ 10,200	2%
Total JAG Grant Fund			\$ 8,958	\$ 10,000	\$ -	\$ 10,200	2%
ASSET SEIZURE FUND							
2100	255	Public Safety Services	\$ 3,582	\$ 1,700	\$ 700	\$ -	-100%
Total Asset Seizure Fund			\$ 3,582	\$ 1,700	\$ 700	\$ -	-100%
CDBG PROGRAM FUND							
3320	260	Housing & Community Services	\$ 277,838	\$ 388,100	\$ 377,300	\$ 431,900	11%
Total CDBG Program Fund			\$ 277,838	\$ 388,100	\$ 377,300	\$ 431,900	11%
CAL HOME LOAN FUND							
3320	265	Housing & Community Services	\$ -	\$ 232,000	\$ 151,000	\$ 227,000	-2%
Total Cal Home Loan Fund			\$ -	\$ 232,000	\$ 151,000	\$ 227,000	-2%
AIR QUALITY IMPROVEMENT FUND							
3100	270	Vehicle Maintenance & Replacement	\$ 53,220	\$ 55,000	\$ 25,000	\$ -	-100%
Total Air Quality Improvement Fund			\$ 53,220	\$ 55,000	\$ 25,000	\$ -	-100%
PEG ACCESS FUND							
1125	275	Peg Access Channel	\$ 12,881	\$ 94,100	\$ 24,100	\$ 87,400	-7%
Total Peg Access Fund			\$ 12,881	\$ 94,100	\$ 24,100	\$ 87,400	-7%
MEASURE A SAFE PARKS FUND							
3330	283	Parks	\$ -	\$ -	\$ -	\$ 27,200	100%
Total Measure A Safe Parks Fund			\$ -	\$ -	\$ -	\$ 27,200	100%
LIGHTING & LANDSCAPING FUND							
3330	285	Parks	\$ -	\$ 7,889,000	\$ 6,900,100	\$ 890,990	-89%
Total Lighting & Landscaping Fund			\$ -	\$ 7,889,000	\$ 6,900,100	\$ 890,990	-89%
CAPITAL PROJECTS FUND							
3120	400	Capital Projects Fund	\$ -	\$ 208,800	\$ 208,800	\$ 208,800	0%
Total Capital Projects Fund			\$ -	\$ 208,800	\$ 208,800	\$ 208,800	0%
SEWER CONSTRUCTION/MTCE FUND							
3210	500	Sewer Maintenance	\$ 757,860	\$ 939,500	\$ 955,300	\$ 961,500	2%

Budgeted Expenditures by Fund continued...

Fiscal Year 2018-2019

<u>Dept</u>	<u>Fund</u>	<u>Description</u>	<u>2016-2017</u> <u>Actuals</u>	<u>2017-2018</u> <u>Amended Budget</u>	<u>2017-2018</u> <u>Estimated</u>	<u>2018-2019</u> <u>Adopted Budget</u>	<u>% Change</u> <u>from Prior</u> <u>Year Budget</u>
2007 SEWER REVENUE BOND FUND							
3210	505	Sewer Revenue Bond	\$ 544,714	\$ -	\$ -	\$ -	0%
Total Sewer Revenue Bond Fund			\$ 544,714	\$ -	\$ -	\$ -	0%
CSMD FUND							
3220	510	CSMD	\$ 155,636	\$ -	\$ -	\$ -	0%
Total CSMD Fund			\$ 155,636	\$ -	\$ -	\$ -	0%
EQUIPMENT REPLACEMENT FUND							
5100	550	Information Technology	\$ 156,362	\$ 191,200	\$ 123,200	\$ 166,400	-13%
Total Equipment Replacement Fund			\$ 156,362	\$ 191,200	\$ 123,200	\$ 166,400	-13%
VEHICLE MAINTENANCE & REPLACEMENT FUND							
3150	555	Vehicle Maintenance & Replacement	\$ 111,911	\$ 126,700	\$ 143,500	\$ 187,900	48%
Total Vehicle Maintenance & Replacement Fund			\$ 111,911	\$ 126,700	\$ 143,500	\$ 187,900	48%
SUCCESSOR AGENCY FUND							
5100	610	RPTTF	\$ 643,016	\$ 1,015,100	\$ 946,100	\$ 1,014,482	0%
Total Successor Agency Fund			\$ 643,016	\$ 1,015,100	\$ 946,100	\$ 1,014,482	0%
CAPITAL IMPROVEMENTS							
100		General Fund	\$ 293,137.00	\$ 825,000	\$ 425,000	\$ -	-100%
200		State Gas Tax Fund	-	210,000	210,000	125,000	-40%
202		RMRA (SB 1)	-	-	-	915,700	100%
203		Measure M Fund	-	425,000	158,000	700,000	65%
205		Measure R Fund	115,812	1,131,000	887,800	525,000	-54%
210		Prop A Fund	221,067	-	-	-	0%
215		Prop C Fund	1,028,576	1,000,000	138,800	1,365,000	37%
220		Local Transportation Fund	50,000	-	-	50,000	100%
225		STPL Grant Fund	28,059	-	-	-	0%
230		HSIP Grant Fund	-	874,600	688,200	783,600	-10%
260		CDBG Program Fund	23,525	275,000	140,000	208,000	-24%
280		Miscellaneous Grant Fund	35,000	-	-	340,000	100%
285		Lighting & Landscape	-	3,360,305	763,800	815,000	-76%
400		Capital Projects Fund	912,155	4,684,100	220,000	250,000	-95%
500		Sewer Construction/Mtce Fund	-	1,900,000	-	1,900,000	100%
Total Capital Improvements			\$ 2,707,331	\$ 14,685,005	\$ 3,631,600	\$ 7,977,300	-46%



GANN APPROPRIATIONS LIMIT

Gann Appropriations Limit

Fiscal Year 2018-2019

FY 2017-18	Appropriations Limit, as adjusted		\$ 92,061,413
	Change in City's new construction nonresidential assessed valuation	%	4.0200
	Change in Los Angeles County Population	%	0.51
	Calculation of factor	(1.0402 x 1.0051) =	1.0455
FY 2018-19	Appropriations Limit	=	<u>\$ 96,250,207</u>
FY 2018-19	Proceed of Taxes		\$ <u>(10,844,779)</u>
FY 2018-19	Amount Under Appropriations Limit		\$ <u>85,405,428</u>

The establishment of the appropriations limit for the following fiscal year is required by each agency per Article XIII B of the California Constitution-Gann Initiative. The City can select the larger of the percentage growth of the City or County for growth. Also, the City can select the larger of the percentage increase in the State's per capita income or the increase in the City's new construction nonresidential assessed valuation can be utilized for inflation. The following are the rates provided by Department of Finance, County Assessor Office and HdL Coren & Cone.

Change in Population Growth (Dept. of Finance)

City (La Puente)	0.11%
County	0.51%
Change in State's Per Capita Income	3.67%
Change in City's new construction nonresidential assessed valuation	4.02%

Proceeds of Taxes

Fiscal Year 2018-2019

<u>Proceeds of Taxes</u>	<u>Budget</u>
Sales & Use Tax	\$ 3,215,000
Franchise Tax	991,500
Transient Occupancy Tax	245,000
Property Transfer Tax	75,000
Business License Tax	95,000
Property Tax	6,129,400
Landscape Maintenance	7,300
Interest Earnings on Tax Proceeds	<u>86,579</u>
Total Proceeds of Taxes	<u><u>\$ 10,844,779</u></u>

Calculation of Interest Earnings:

Total Proceed of Taxes w/o interest earnings	10,758,200
Total Revenues	21,993,890
Less: Total Interest	<u>177,000</u>
	21,816,890
Tax Proceeds as % of Budget	48.91%
Total Interest Earnings	<u>177,000</u>
Interest Earned from Taxes	<u><u>86,579</u></u>



DEPARTMENTS, DIVISIONS AND FUNDS



GENERAL GOVERNMENT

Fiscal Year 2018-2019

Summary (Fund 100)

The role of the City Council is to set policy based on the goals and objectives of the community. The City Council provides direction to City Staff to implement policies made by the City Council. The most important “policy tool” of the City Council is the annual budget. An important piece of budget process is determining what the community needs and setting the goals to meet those needs through the budget process.

Significant Changes

- Operating expenditures increased by 16% for legislative consultant services and IT/equipment charges.

	Actual	Actual	Adopted
Full Time Equivalent (FTE)	2016-17	2017-18	2018-2019
Council Members	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Total FTE	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>

	2016-2017	2017-2018	2017-2018	2018-2019	% Change
BUDGET IN BRIEF	Actual	Adopted Budget	Estimated	Adopted Budget	from Prior
					Year Budget
Personnel Services	\$ 161,842	\$ 172,600	\$ 173,600	\$ 172,300	0%
Operating Expenditures	<u>50,822</u>	<u>77,350</u>	<u>77,200</u>	<u>89,450</u>	16%
TOTAL	<u>\$ 212,664</u>	<u>\$ 249,950</u>	<u>\$ 250,800</u>	<u>\$ 261,750</u>	5%
FUNDING SOURCES					
100 - General Fund	<u>\$ 212,664</u>	<u>\$ 249,950</u>	<u>\$ 250,800</u>	<u>\$ 261,750</u>	5%

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 100- General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 39,756	\$ 32,200	\$ 32,200	\$ 32,200
Retirement	51211	10,030	11,200	16,900	11,900
FICA-Medicare	51212	1,135	1,100	1,100	1,100
Other Health-DOC	51311	8,429	10,000	10,000	10,000
Disability Insurance	51312	120	1,200	100	1,400
Life Insurance	51313	900	900	900	900
Health Insurance	51314	63,492	70,300	66,800	69,100
Auto Allowance	51316	22,980	27,700	27,600	27,700
Telecommunication Allowance	51317	15,000	18,000	18,000	18,000
Total Personnel Services		<u>\$ 161,842</u>	<u>\$ 172,600</u>	<u>\$ 173,600</u>	<u>\$ 172,300</u>
Operating Expenditures					
Operating Supplies	53011	\$ 1,380	\$ 500	\$ -	\$ -
Small Tools & Equipment	53012	304	750	300	500
Contract Services - Private	53111	-	17,800	30,000	32,800
Dues & Memberships	53971	38,039	40,000	38,400	37,750
Conferences & Meetings	53972	1,074	10,000	200	10,000
Host Meetings	53973	104	500	500	-
Special Departmental	53976	3,825	3,500	3,500	3,800
IT/Equipment Charges	53996	6,096	4,300	4,300	4,600
Total Operating Expenditures		<u>\$ 50,822</u>	<u>\$ 77,350</u>	<u>\$ 77,200</u>	<u>\$ 89,450</u>
TOTAL EXPENDITURES		<u>\$ 212,664</u>	<u>\$ 249,950</u>	<u>\$ 250,800</u>	<u>\$ 261,750</u>

Fiscal Year 2018-2019

Summary (Fund 100)

The City Manager's Office includes the City Manager who oversees and coordinates all City operations. The City Manager's primary function is to implement the policies set by the City Council to achieve the Community's vision, goals and objectives. The City Manager advises the City Council on issues relevant to the City and prepares or directs the preparation of informational memoranda and reports to the City Council. Legal services, through the City Attorney, are budgeted under the City Manager's Office.

Significant Changes

- Operating expenditures decreased by 41% for general legal fees based on prior fiscal year actuals.

	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Adopted</u> <u>2018-2019</u>
<u>Full Time Equivalent (FTE)</u>			
City Manager	0.97	0.97	0.92
Management Analyst	0.00	0.00	0.50
Management Assistant (formerly Executive Assistant)	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE	<u>1.97</u>	<u>1.97</u>	<u>2.42</u>

	<u>2016-2017</u> <u>Actual</u>	<u>2017-2018</u> <u>Adopted Budget</u>	<u>2017-2018</u> <u>Estimated</u>	<u>2018-2019</u> <u>Adopted Budget</u>	<u>% Change</u> <u>from Prior</u> <u>Year Budget</u>
<u>BUDGET IN BRIEF</u>					
Personnel Services	\$ 338,497	\$ 418,600	\$ 365,000	\$ 471,200	13%
Operating Expenditures	<u>175,908</u>	<u>191,900</u>	<u>95,300</u>	<u>112,400</u>	-41%
TOTAL	<u>\$ 514,405</u>	<u>\$ 610,500</u>	<u>\$ 460,300</u>	<u>\$ 583,600</u>	-4%
<u>FUNDING SOURCES</u>					
100 - General Fund	<u>\$ 514,405</u>	<u>\$ 610,500</u>	<u>\$ 460,300</u>	<u>\$ 583,600</u>	-4%

City Manager's Office continued...

1110

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 207,819	\$ 254,800	\$ 205,200	\$ 289,500
Salaries - Part-time	51112	15,368	-	6,000	-
Annual Leave/Separation	51116	1,021	-	-	-
Overtime	51117	-	-	-	-
Leave Conversion	51118	7,885	8,000	11,100	11,000
Retirement	51211	78,808	107,500	101,800	117,600
FICA-Medicare	51212	3,394	3,700	3,400	4,200
Other Health-DOC	51311	2,179	3,900	4,000	4,900
Disability Insurance	51312	1,795	3,600	1,700	4,900
Life Insurance	51313	506	400	500	400
Health Insurance	51314	14,371	30,900	25,900	32,900
Telecommunication Allowance	51317	1,500	1,800	1,800	1,800
Deferred Compensation	51318	3,851	4,000	3,600	4,000
Total Personnel Services		<u>\$ 338,497</u>	<u>\$ 418,600</u>	<u>\$ 365,000</u>	<u>\$ 471,200</u>
Operating Expenditures					
Office Supplies	53011	\$ 596	\$ 1,000	\$ 300	\$ 500
Contract Services - Private	53111	391	-	-	-
Legal Fees - General	53114	130,480	150,000	70,000	80,000
Legal Fees - Litigations	53118	2,744	5,000	1,600	1,500
Subscriptions & Publications	53961	535	600	600	600
Dues & Memberships	53971	1,940	1,600	1,500	1,700
Conferences & Meetings	53972	12,719	17,300	6,300	13,000
Special Departmental	53976	1,399	3,000	1,600	1,600
IT/Equipment Charges	53996	17,904	8,300	8,300	8,800
Vehicle Charges	53997	7,200	5,100	5,100	4,700
Total Operating Expenditures		<u>\$ 175,908</u>	<u>\$ 191,900</u>	<u>\$ 95,300</u>	<u>\$ 112,400</u>
TOTAL EXPENDITURES		<u>\$ 514,405</u>	<u>\$ 610,500</u>	<u>\$ 460,300</u>	<u>\$ 583,600</u>

Fiscal Year 2018-2019

Summary (Fund 100)

The City Clerk’s Office maintains records of all City Council activities, property transactions, contracts, resolutions, ordinances and minutes. The City Clerk’s Office administers municipal elections in accordance with state and local requirements, ensuring fair and impartial elections. The City Clerk’s Office also administers oaths of office and provides background research, public information services and documents to City Council, City staff and members of the public. In addition, the City Clerk acts as the FPPC filing officer; manages the City’s records retention program; maintains the Municipal Code; posts and publishes City Council agendas and public hearing notices; prepares agendas, staff reports, agenda packets and meeting minutes; receives bids for services; receives claims against the City; manages and responds to public records requests and records the legislative actions of the City Council and City Commissions.

Significant Changes

- Operating expenditures increased by 155% to cover costs associated with the City’s 2018 consolidated municipal election.

	Actual	Actual	Adopted
Full Time Equivalent (FTE)	2016-17	2017-18	2018-2019
City Clerk	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

	2016-2017	2017-2018	2017-2018	2018-2019	% Change
BUDGET IN BRIEF	Actual	Adopted Budget	Estimated	Adopted Budget	from Prior Year Budget
Personnel Services	\$ 110,939	\$ 115,400	\$ 124,300	\$ 135,500	17%
Operating Expenditures	<u>38,390</u>	<u>49,400</u>	<u>44,200</u>	<u>125,900</u>	155%
TOTAL	<u>\$ 149,329</u>	<u>\$ 164,800</u>	<u>\$ 168,500</u>	<u>\$ 261,400</u>	59%
FUNDING SOURCES					
100 - General Fund	<u>\$ 149,329</u>	<u>\$ 164,800</u>	<u>\$ 168,500</u>	<u>\$ 261,400</u>	59%

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 92,364	\$ 94,700	\$ 103,700	112,100
Salaries - Part-time	51112	-	-	-	-
Retirement	51211	6,642	6,800	7,400	8,500
FICA-Medicare	51212	1,340	1,400	1,500	1,600
Other Health-DOC	51311	1,568	2,000	2,000	2,000
Disability Insurance	51312	796	1,300	900	1,900
Life Insurance	51313	180	200	200	200
Health Insurance	51314	8,049	9,000	8,600	9,200
Total Personnel Services		<u>\$ 110,939</u>	<u>\$ 115,400</u>	<u>\$ 124,300</u>	<u>\$ 135,500</u>
Operating Expenditures					
Operating Supplies	53011	\$ 718	\$ 1,500	1,500	1,500
Contract Services - Private	53111	4,905	-	-	-
Contract Services - Election	53115	-	-	5,500	80,000
Postage & Mailings	53211	4,050	300	100	300
Records Management	53405	968	500	500	500
Printing & Publishing	53411	11,177	20,000	10,000	20,000
Municipal Code Publishing	53412	1,833	10,000	10,000	10,000
Dues & Memberships	53971	325	500	300	500
Conferences & Meetings	53972	2,218	4,000	3,700	4,000
Special Departmental	53976	196	300	300	300
IT/Equipment Charges	53996	12,000	12,300	12,300	8,800
Total Operating Expenditures		<u>\$ 38,390</u>	<u>\$ 49,400</u>	<u>\$ 44,200</u>	<u>\$ 125,900</u>
TOTAL EXPENDITURES		<u>\$ 149,329</u>	<u>\$ 164,800</u>	<u>\$ 168,500</u>	<u>\$ 261,400</u>

PEG Access Cable Fund

1125

Fiscal Year 2018-2019

Summary (Fund 275)

The PEG Access Cable Fund accounts for funds received from cable television providers as part of the franchise fees for capital equipment related to public, educational and governmental programming on cable television.

	<u>2016-2017</u> <u>Actual</u>	<u>2017-2018</u> <u>Adopted Budget</u>	<u>2017-2018</u> <u>Estimated</u>	<u>2018-2019</u> <u>Adopted Budget</u>	<u>% Change</u> <u>from Prior</u> <u>Year Budget</u>
Operating Expenditures	\$ 11,874	\$ 19,100	\$ 19,100	\$ 12,400	-35%
Capital Outlay	1,007	75,000	5,000	75,000	0%
TOTAL	<u>\$ 12,881</u>	<u>\$ 94,100</u>	<u>\$ 24,100</u>	<u>\$ 87,400</u>	-7%
FUNDING SOURCES					
275 - PEG Access Cable Fund	<u>\$ 12,881</u>	<u>\$ 94,100</u>	<u>\$ 24,100</u>	<u>\$ 87,400</u>	-7%

ACCOUNT NUMBER EXPLANATION

53111	Contract Services - Private	Contract with Granicus, Efficiency Encoding and Vision Internet
53998	Equipment	Equipment upgrade for Council Chambers



ADMINISTRATIVE SERVICES

Fiscal Year 2018-2019

Summary (Fund 100)

The Financial Services Division is committed to ensuring prudent financial management of public resources to fulfill the City's mission and citywide priorities. The Department is responsible for general accounting, payroll, business licensing, cashiering and accounts payable.

Significant Changes

- Personnel services expenditures decreased by 18% for salaries and benefits due to salary allocation changes in the department.

	Actual	Actual	Adopted
Full Time Equivalent (FTE)	2016-17	2017-18	2018-2019
Director of Administrative Services	0.97	0.97	0.80
Finance Manager	0.93	0.93	0.55
Financial Services Supervisor	0.87	0.87	0.00
Accounting Assistant	1.50	1.50	2.00
Office Specialist	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>
Total FTE	<u>4.27</u>	<u>4.77</u>	<u>3.85</u>

	2016-2017	2017-2018	2017-2018	2018-2019	% Change
BUDGET IN BRIEF	Actual	Adopted Budget	Estimated	Adopted Budget	from Prior Year Budget
Personnel Services	\$ 646,529	\$ 672,700	\$ 605,000	\$ 552,000	-18%
Operating Expenditures	130,976	104,800	89,000	110,100	5%
TOTAL	<u>\$ 777,505</u>	<u>\$ 777,500</u>	<u>\$ 694,000</u>	<u>\$ 662,100</u>	-15%
FUNDING SOURCES					
100 - General Fund	<u>\$ 777,505</u>	<u>\$ 777,500</u>	<u>\$ 694,000</u>	<u>\$ 662,100</u>	-15%

Financial Services continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 401,987	\$ 409,700	\$ 325,900	\$ 326,400
Salaries - Part-time	51112	4,820	14,600	27,300	18,800
Annual Leave/Separation Pay	51116	23,408	-	18,100	-
Overtime	51117	154	-	-	-
Leave Conversion	51118	2,386	-	2,800	3,000
Temporary Personnel	51120	-	-	8,900	-
Retirement	51211	133,745	149,900	139,800	128,600
FICA-Medicare	51212	6,282	6,300	5,100	5,000
Other Health-DOC	51311	6,760	8,500	11,000	6,700
Disability Insurance	51312	3,501	5,800	2,200	5,500
Life Insurance	51313	754	800	600	600
Health Insurance	51314	62,732	77,100	63,300	57,400
Total Personnel Services		<u>\$ 646,529</u>	<u>\$ 672,700</u>	<u>\$ 605,000</u>	<u>\$ 552,000</u>
Operating Expenditures					
Operating Supplies	53011	\$ 3,802	\$ 4,000	\$ 3,500	\$ 4,000
Small Tools & Equipment	53012	598	-	-	-
Contract Services - Private	53111	81,212	60,000	59,400	74,100
Financial Services Fees	53965	7,811	8,600	8,600	1,800
Dues & Memberships	53971	645	1,500	800	1,100
Conferences & Meetings	53972	4,086	6,500	4,500	6,500
Special Departmental	53976	218	-	100	1,000
IT/Equipment Charges	53996	32,604	24,200	12,100	21,600
Total Operating Expenditures		<u>\$ 130,976</u>	<u>\$ 104,800</u>	<u>\$ 89,000</u>	<u>\$ 110,100</u>
TOTAL EXPENDITURES		<u>\$ 777,505</u>	<u>\$ 777,500</u>	<u>\$ 694,000</u>	<u>\$ 662,100</u>

Human Resources/Risk Management

1135

Fiscal Year 2018-2019

Summary (Fund 100)

The Human Resources/Risk Management Division is responsible for personnel recruitment and maintenance of personnel records, personnel policies and procedures and claims monitoring. In addition, the division oversees and manages the City's liability, safety and worker's compensation programs.

Significant Changes

- Personnel services expenditures increased by 44% for salaries and benefits due to the creation and hiring of Management Analyst position.

	Actual	Actual	Adopted
Full Time Equivalent (FTE)	2016-17	2017-18	2018-2019
Management Analyst	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>
Total FTE	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>

	2016-2017	2017-2018	2017-2018	2018-2019	% Change
	Actual	Adopted Budget	Estimated	Adopted Budget	from Prior
					Year Budget
Personnel Services	\$ 256,706	\$ 494,500	\$ 504,400	\$ 712,100	44%
Operating Expenditures	<u>487,062</u>	<u>381,900</u>	<u>377,900</u>	<u>366,350</u>	-4%
TOTAL	<u>\$ 743,768</u>	<u>\$ 876,400</u>	<u>\$ 882,300</u>	<u>\$ 1,078,450</u>	23%
FUNDING SOURCES					
100 - General Fund	<u>\$ 743,768</u>	<u>\$ 876,400</u>	<u>\$ 882,300</u>	<u>\$ 1,078,450</u>	23%

Human Resources/Risk Management continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ -	\$ -	\$ -	\$ 30,100
Retirement	51211	-	-	-	2,300
FICA-Medicare	51212	-	-	-	400
Other Health-DOC	51311	\$ 31,446	\$ 31,000	\$ 59,100	\$ 63,000
Disability Insurance	51312	-	-	-	500
Life Insurance	51313	-	-	-	100
Health Insurance	51314	225,260	463,500	445,300	615,700
Total Personnel Services		\$ 256,706	\$ 494,500	\$ 504,400	\$ 712,100
Operating Expenditures					
Office Supplies	53011	\$ 631	\$ 1,000	\$ 800	\$ 1,500
Small Tools & Equipment	53012	811	-	-	1,000
Contract Services - Private	53111	69,090	48,000	43,000	7,500
Education & Training	53151	4,132	-	5,000	5,000
Recruitment Expenses	53406	2,759	1,000	3,000	2,100
Unemployment Insurance	53610	2,220	8,000	4,500	4,000
Workers Compensation Insurance	53611	112,893	54,000	54,000	97,700
General Liability Insurance	53612	249,050	220,400	220,400	190,100
Special Events Insurance	53613	13,550	18,600	10,000	13,850
Property Insurance	53614	14,640	15,000	21,800	22,000
Employee Fidelity Bond	53615	1,026	1,200	1,000	1,000
Environmental Liability Insurance	53616	3,557	3,700	1,500	1,500
Dues and Memberships	53971	4,934	4,700	5,000	6,500
Conferences & Meetings	53972	1,007	2,000	1,000	2,500
Special Departmental	53976	3,558	-	4,800	5,500
IT/Equipment Charges	53996	3,204	4,300	2,100	4,600
Total Operating Expenditures		\$ 487,062	\$ 381,900	\$ 377,900	\$ 366,350
TOTAL EXPENDITURES		\$ 743,768	\$ 876,400	\$ 882,300	\$ 1,078,450

Fiscal Year 2018-2019

Summary (Fund 100)

General Services supports other City departments to meet their mission. It provides various internal “general services” including vehicle maintenance; facilities maintenance and equipment maintenance and repair. The division also serves as the cost center for utilities, postage and other generally used services.

Significant Changes

- Operating expenditures increased by 69% due to the inclusion of a contingency amount not included in the prior fiscal year budget.

	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>	<u>% Change from Prior Year Budget</u>
Operating Expenditures	\$ 196,852	\$ 200,000	\$ 193,600	\$ 338,100	69%
TOTAL	<u>\$ 196,852</u>	<u>\$ 200,000</u>	<u>\$ 193,600</u>	<u>\$ 338,100</u>	
<u>FUNDING SOURCES</u>					
100 - General Fund	<u>\$ 196,852</u>	<u>\$ 200,000</u>	<u>\$ 193,600</u>	<u>\$ 338,100</u>	69%

General Services continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Operating Expenditures					
Operating Supplies	53011	\$ 8,613	\$ 10,000	\$ 8,400	\$ 8,500
Small Tools & Equipment	53012	1,769	5,000	2,500	2,500
Contract Services - Private	53111	-	-	-	-
Postage/Mailing Services	53211	19,906	22,000	23,100	23,000
Utility - Gas	53711	4,008	3,900	3,200	3,200
Utility - Electricity	53712	34,291	36,000	38,700	37,000
Utility - Water	53714	7,106	7,400	7,200	7,000
Utility - Communications	53715	19,391	18,000	18,100	16,000
Equipment Maintenance	53811	13,176	15,000	13,900	14,000
Facility Maintenance	53813	32,148	28,200	27,900	29,000
Landscape Maintenance	53814	15,977	19,800	17,200	19,600
Equipment Lease & Rental	53911	15,338	15,800	14,500	12,300
Contingency	53974	-	-	-	147,200
Special Departmental	53976	25	500	500	500
IT/Equipment Charges	53996	17,904	8,300	8,300	8,800
Vehicle Charges	53997	7,200	10,100	10,100	9,500
Total Operating Expenditures		<u>\$ 196,852</u>	<u>\$ 200,000</u>	<u>\$ 193,600</u>	<u>\$ 338,100</u>
TOTAL EXPENDITURES		<u>\$ 196,852</u>	<u>\$ 200,000</u>	<u>\$ 193,600</u>	<u>\$ 338,100</u>



PUBLIC SAFETY

Public Safety Services

2100

Fiscal Year 2018-2019

Summary (Fund 100)

The Public Safety Services Division works to keep our residents, businesses and neighborhoods free of crime and/or the threat of crime. Administration manages the oversight of the Public Safety Services budget which includes patrol deployments, station detectives, traffic enforcement, motor deputy, gang enforcement, emergency preparedness and planning, and much more.

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Operating Expenditures	\$ 5,647,847	\$ 6,318,700	\$ 6,360,900	\$ 6,732,400	7%
TOTAL	\$ 5,647,847	\$ 6,318,700	\$ 6,360,900	\$ 6,732,400	
FUNDING SOURCES					
100 -General Fund	\$ 5,647,847	\$ 6,318,700	\$ 6,360,900	\$ 6,732,400	7%

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Operating Expenditures					
Small Tools & Equipment	53012	\$ 348	\$ 500	\$ 400	\$ 500
Contract Services - LA Sheriff	53110	5,141,718	5,728,400	5,755,900	6,041,500
Contract Services - Private	53111	2,154	-	-	-
Contract Services - Special Deployment	53113	-	-	-	50,000
Special Event Services	53183	34,253	37,500	53,200	54,000
Prisoner Maintenance	53184	1,458	3,000	1,500	1,500
Liability Trust Fund	53186	442,203	519,000	520,000	559,500
Utilities-Communications	53715	4,334	4,500	4,600	5,400
Equipment Maintenance	53811	787	500	-	1,000
Special Programs	53978	-	-	-	-
IT/Equipment Charges	53996	6,096	-	-	-
Vehicle Charges	53997	14,496	25,300	25,300	19,000
Total Operating Expenditures		\$ 5,647,847	\$ 6,318,700	\$ 6,360,900	\$ 6,732,400
TOTAL EXPENDITURES		\$ 5,647,847	\$ 6,318,700	\$ 6,360,900	\$ 6,732,400

Supplemental Law Enforcement

2100

Fiscal Year 2018-2019

Summary (Fund 240)

The Supplemental Law Enforcement Services Fund (SLESF) Grant (Proposition 172, circa 1992) is restricted funding received from the state of California under the State Citizens Option for Public Safety Program. Certain implementation procedures are required prior to the use of these funds, and the funds must not be used to supplant existing funding for law enforcement.

	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>	<u>% Change from Prior Year Budget</u>
Transfer to Other Funds	\$ 129,324	\$ 100,000	\$ 129,900	\$ 100,000	0%
TOTAL	<u>\$ 129,324</u>	<u>\$ 100,000</u>	<u>\$ 129,900</u>	<u>\$ 100,000</u>	
FUNDING SOURCES					
240 -Supplement Law Enforcement Fund	<u>\$ 129,324</u>	<u>\$ 100,000</u>	<u>\$ 129,900</u>	<u>\$ 100,000</u>	0%

Expenditure Breakdown

FUND: 240 - Supplemental Law Enforcement Fund

<u>Description</u>	<u>Acct. No.</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>
Transfer to Other Funds					
Transfer to Other Funds	54999	\$ 129,324	\$ 100,000	\$ 129,900	\$ 100,000
Total Transfer to Other Funds		<u>\$ 129,324</u>	<u>\$ 100,000</u>	<u>\$ 129,900</u>	<u>\$ 100,000</u>
TOTAL EXPENDITURES		<u>\$ 129,324</u>	<u>\$ 100,000</u>	<u>\$ 129,900</u>	<u>\$ 100,000</u>

Fiscal Year 2018-2019

Summary (Fund 245)

The Edward Byrne Memorial Justice Grant Program (JAG) allows states and units of local government, including tribes, to support a broad range of activities to prevent and control crime based on their own state and local needs and conditions. Grants funds can be used for local initiatives, technical assistance, training, personnel, equipment, supplies, contractual support, and information systems for criminal justice.

	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>	<u>% Change from Prior Year Budget</u>
Operating Expenditures	\$ 8,958	\$ 10,400	\$ 10,400	\$ 10,200	-2%
TOTAL	<u>\$ 8,958</u>	<u>\$ 10,400</u>	<u>\$ 10,400</u>	<u>\$ 10,200</u>	
FUNDING SOURCES					
245 -JAG Grant Fund	<u>\$ 8,958</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,200</u>	2%

Expenditure Breakdown

FUND: 245 - JAG Grant Fund

<u>Description</u>	<u>Acct. No.</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>
Operating Expenditures					
Special Programs	53978	\$ 8,958	\$ 10,000	\$ -	\$ 10,200
Total Operating Expenditures		<u>\$ 8,958</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,200</u>
TOTAL EXPENDITURES		<u>\$ 8,958</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,200</u>

Asset Seizure Fund

2100

Fiscal Year 2018-2019

Summary (Fund 255)

The Asset Forfeiture Fund accounts for revenues derived from monies and property seized in drug-related incidents. The primary purpose of the Asset Forfeiture Program is to deter drug-related crimes by depriving criminals of the profits and proceeds from trafficking illegal drugs. Another purpose of the program is to enhance cooperation among federal, state, and local law enforcement agencies through the equitable sharing of asset forfeiture proceeds. These funds cannot be used to supplant on-going operations, for the payment of salaries for existing positions, or for non-law enforcement purposes.

	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>	<u>% Change from Prior Year Budget</u>
Operating Expenditures	\$ 3,582	\$ 1,700	\$ 700	\$ -	-100%
TOTAL	<u>\$ 3,582</u>	<u>\$ 1,700</u>	<u>\$ 700</u>	<u>\$ -</u>	
FUNDING SOURCES					
255 - Asset Seizure Fund	<u>\$ 3,582</u>	<u>\$ 1,700</u>	<u>\$ 700</u>	<u>\$ -</u>	-100%

Expenditure Breakdown

FUND: 255 - Asset Seizure Fund

<u>Description</u>	<u>Acct. No.</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>
Operating Expenditures					
Small Tools & Equipment	53012	\$ 3,582	\$ 1,700	\$ 700	\$ -
Total Operating Expenditures		<u>\$ 3,582</u>	<u>\$ 1,700</u>	<u>\$ 700</u>	<u>\$ -</u>
TOTAL EXPENDITURES		<u>\$ 3,582</u>	<u>\$ 1,700</u>	<u>\$ 700</u>	<u>\$ -</u>

Fiscal Year 2018-2019

Summary (Fund 100)

In partnership with the people of La Puente, the Code Enforcement division helps maintain a safe and desirable living and work environment; to improve the quality of La Puente's neighborhoods through education, enforcement and abatement. The division is responsible for responding to complaints or inquiries regarding possible zoning violations, land use, public nuisance, and parking ordinances and restrictions.

Significant Changes

- Operating expenditures decreased by 60% due to the movement of costs associated with animal control services to a new division.

	Actual	Actual	Adopted
Full Time Equivalent (FTE)	2016-17	2017-18	2018-2019
Code Enforcment Manager	0.30	0.50	0.70
Community Services Officer	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Code Enforcement Officer - Parking	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE	<u>2.30</u>	<u>3.50</u>	<u>3.70</u>

	2016-2017	2017-2018	2017-2018	2018-2019	% Change
	Actual	Adopted Budget	Estimated	Adopted Budget	from Prior Year Budget
Personnel Services	\$ 134,026	\$ 210,200	\$ 187,600	\$ 217,700	4%
Operating Expenditures	<u>313,428</u>	<u>292,700</u>	<u>333,400</u>	<u>115,900</u>	-60%
TOTAL	\$ 447,454	\$ 502,900	\$ 521,000	\$ 333,600	

FUNDING SOURCES

100 - General Fund	<u>\$ 447,454</u>	<u>\$ 502,900</u>	<u>\$ 521,000</u>	<u>\$ 333,600</u>	-34%
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Code Enforcement continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 33,171	\$ 39,800	\$ 44,300	\$ 62,500
Salaries - Part-time	51112	83,761	151,400	113,900	117,300
Leave Conversion	51118	-	-	3,100	3,500
Retirement	51211	3,448	2,900	7,600	13,700
FICA-Medicare	51212	1,696	3,400	2,300	2,600
Other Health-DOC	51311	2,000	2,000	2,000	1,400
Disability Insurance	51312	314	600	400	1,100
Life Insurance	51313	82	100	100	100
Health Insurance	51314	9,554	10,000	13,900	15,500
Total Personnel Services		<u>\$ 134,026</u>	<u>\$ 210,200</u>	<u>\$ 187,600</u>	<u>\$ 217,700</u>
Operating Expenditures					
Operating Supplies	53011	\$ 3,078	\$ 1,000	\$ 1,500	\$ 1,000
Small Tools & Equipment	53012	322	4,000	6,300	4,000
Uniforms/Boot Reimbursement	53015	2,119	3,000	7,300	5,000
Contract Services - Private	53111	31,965	18,800	30,000	18,000
Contract Services - Public	53112	200,115	198,000	215,000	-
Legal Services	53114	123	-	10,000	20,000
Education & Training	53151	123	2,500	1,500	2,500
Printing & Publishing	53411	3,787	2,000	1,000	2,000
Utility - Communications	53715	-	-	500	500
Dues & Memberships	53971	-	3,500	1,500	2,000
Conferences & Meetings	53972	-	2,500	1,500	2,500
IT/Equipment Charges	53996	35,496	32,100	32,000	30,000
Vehicle Charges	53997	36,300	25,300	25,300	28,400
Total Operating Expenditures		<u>\$ 313,428</u>	<u>\$ 292,700</u>	<u>\$ 333,400</u>	<u>\$ 115,900</u>
TOTAL EXPENDITURES		<u>\$ 447,454</u>	<u>\$ 502,900</u>	<u>\$ 521,000</u>	<u>\$ 333,600</u>

Emergency Preparedness Services

2120

Fiscal Year 2018-2019

Summary (Fund 100)

The Emergency Preparedness division is responsible for maintaining supplies and equipment for emergencies. As such, the City currently maintains supplies such as folding cots, blankets and first aid supplies in four locations in the city. The department is also responsible for training city staff in basic first aid and CPR. The department also provides public outreach and education to the community about their role in preparing themselves and their families to react to emergencies.

	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>	<u>% Change from Prior Year Budget</u>
Operating Expenditures	\$ 2,299	\$ 2,000	\$ 2,000	\$ 2,000	0%
TOTAL	<u>\$ 2,299</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	
<u>FUNDING SOURCES</u>					
100 - General Fund	<u>\$ 2,299</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	0%

Expenditure Breakdown

FUND: 100 - General Fund

<u>Description</u>	<u>Acct. No.</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>
Operating Expenditures					
Dues & Memberships	53971	\$ 1,999	\$ 2,000	\$ 2,000	\$ 2,000
IT/Equipment Charges	53996	300	-	-	-
Total Operating Expenditures		<u>\$ 2,299</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
TOTAL EXPENDITURES		<u>\$ 2,299</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>

Fiscal Year 2018-2019

Summary (Fund 100)

The City contracts with the Los Angeles County Department of Animal Control (DACC) for animal licensing, microchip registration, adoptions, dead animal removal, and enforcement services in addition to stray sheltering services. The DACC also handles predator animals, such as coyotes and mountain lions. Animal Control officers investigate allegations of animal neglect and animal cruelty, inspect animal boarding facilities, pet shops, and grooming establishments to ensure they meet County and State codes.

Significant Changes

- Operating expenditures increased by 100% due to the creation of a new division for animal control services costs.

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Operating Expenditures	-	-	-	198,000	100%
TOTAL	\$ -	\$ -	\$ -	\$ 198,000	
FUNDING SOURCES					
100 - General Fund	\$ -	\$ -	\$ -	\$ 198,000	100%

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Operating Expenditures					
Contract Services - Public	53112	-	-	-	198,000
Total Operating Expenditures		\$ -	\$ -	\$ -	\$ 198,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 198,000



DEVELOPMENT SERVICES

Public Works Services

3100

Fiscal Year 2018-2019

Summary (Fund 100)

Public Works Services directs a variety of maintenance services on publicly owned properties and rights-of-way, maintains the cleanliness and positive image of the City, and provides a safe environment for the public. Additional services provided under the guidance of Development Services includes maintenance of facilities, streets, sidewalks, traffic signals and safety lights, traffic signs and legends, street sweeping, water, trees, greenscape, sewers, graffiti abatement, storm water runoff compliance and emergency maintenance services.

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Operating Expenditures	\$ 168,158	\$ 158,900	\$ 150,000	\$ 148,300	-7%
TOTAL	\$ 168,158	\$ 158,900	\$ 150,000	\$ 148,300	
FUNDING SOURCES					
100 - General Fund	\$ 168,158	\$ 158,900	\$ 150,000	\$ 148,300	-7%
TOTAL	\$ 168,158	\$ 158,900	\$ 150,000	\$ 148,300	

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Operating Expenditures					
Small Tools & Equipment	53012	\$ 1,331	\$ 3,000	\$ 1,600	\$ 3,200
Contract Services - Private	53111	149,516	133,400	125,000	115,200
Community Outreach	53415	1,034	-	-	-
Utility - Communications	53715	-	-	2,400	4,800
Special Departmental	53976	485	3,000	1,500	1,500
IT/Equipment Charges	53996	4,896	4,300	4,300	4,600
Vehicle Charges	53997	10,896	15,200	15,200	19,000
Total Operating Expenditures		\$ 168,158	\$ 158,900	\$ 150,000	\$ 148,300
TOTAL EXPENDITURES		\$ 168,158	\$ 158,900	\$ 150,000	\$ 148,300

Fiscal Year 2018-2019

Summary (Fund 270)

The Air Quality Improvement Program Fund (AQMD) accounts for supplemental vehicle license fee revenue distributed to cities by the South Coast Air Quality Management District pursuant to Assembly Bill 2766. Expenditures are limited to programs, which will reduce air pollution by reducing, directly or indirectly, mobile source emission pollutants (i.e. trip reduction, transit and traffic flow improvements, alternative fuel vehicles).

Significant Changes

- Total capital outlay decreased by 100% due to the purchase of a clean-air vehicle in the prior fiscal year.

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Capital Outlay	\$ 53,220	\$ 55,000	\$ 25,000	\$ -	-100%
TOTAL	<u>\$ 53,220</u>	<u>\$ 55,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	
<u>FUNDING SOURCES</u>					
270 - AQMD Fund	<u>\$ 53,220</u>	<u>\$ 55,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	-100%

Expenditure Breakdown

FUND: 270 - AQMD Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Capital Outlay					
Vehicle Purchase	54484	\$ 53,220	\$ 55,000	\$ 25,000	\$ -
Total Capital Outlay		<u>\$ 53,220</u>	<u>\$ 55,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
TOTAL EXPENDITURES		<u>\$ 53,220</u>	<u>\$ 55,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>

Engineering Services

3110

Fiscal Year 2018-2019

Summary (Fund 100)

The Engineering Services Division reviews private development plans to determine impact upon City rights-of-way and provide corrections necessary to safely interface with improvements in the City's public rights-of-way; review parcel and tract maps for accuracy; plan check drainage and grading plans to determine the effect of subdivisions and development proposals from runoff, particularly as they affect adjacent properties and rights-of-way, traffic and circulation impacts of private development, and assisting the general public with engineering-related matters.

	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>	<u>% Change from Prior Year Budget</u>
Operating Expenditures	\$ 76,652	\$ 93,100	\$ 82,800	\$ 91,300	-2%
TOTAL	<u>\$ 76,652</u>	<u>\$ 93,100</u>	<u>\$ 82,800</u>	<u>\$ 91,300</u>	
FUNDING SOURCES					
100 - General Fund	<u>\$ 76,652</u>	<u>\$ 93,100</u>	<u>\$ 82,800</u>	<u>\$ 91,300</u>	-2%

Expenditure Breakdown

FUND: 100 - General Fund

<u>Description</u>	<u>Acct. No.</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>
Operating Expenditures					
Contract Services - Private	53111	\$ -	\$ 2,000	\$ -	\$ 4,500
Subdivision Plan Check	53119	-	5,000	-	1,500
Engineering Permits	53120	55,013	63,700	62,800	62,500
Industrial Waste Inspections	53121	21,639	22,100	19,700	22,800
IT/Equipment Charges	53996	-	300	300	-
Total Operating Expenditures		<u>\$ 76,652</u>	<u>\$ 93,100</u>	<u>\$ 82,800</u>	<u>\$ 91,300</u>
TOTAL EXPENDITURES		<u>\$ 76,652</u>	<u>\$ 93,100</u>	<u>\$ 82,800</u>	<u>\$ 91,300</u>

Streets - State Gas Tax Fund

3120

Fiscal Year 2018-2019

Summary (Fund 200)

The Gas Tax Fund accounts for gasoline taxes received by the City. These funds are apportioned under the Streets and Highways Code, Sections 2103, 2105, 2106, 2107, and 2107.5 of the State of California. These funds are earmarked for street maintenance, rehabilitation, or improvement of public streets.

Significant Changes

- Personnel services decreased by 29% due to salary allocation changes.

<u>Full Time Equivalent (FTE)</u>	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Adopted</u> <u>2018-2019</u>
City Manager	0.02	0.02	0.02
Director of Administrative Services	0.00	0.00	0.02
Director of Development Services	0.30	0.30	0.10
Finance Manager	0.02	0.02	0.05
Financial Services Supervisor	0.05	0.05	0.00
Accounting Assistant	0.00	0.00	0.14
Maintenance Superintendent	0.70	0.30	0.30
Maintenance Worker	2.20	1.40	1.40
Administrative Assistant	<u>0.40</u>	<u>0.30</u>	<u>0.07</u>
Total FTE	<u>3.69</u>	<u>2.39</u>	<u>2.10</u>

	<u>2016-2017</u> <u>Actual</u>	<u>2017-2018</u> <u>Adopted Budget</u>	<u>2017-2018</u> <u>Estimated</u>	<u>2018-2019</u> <u>Adopted Budget</u>	<u>% Change</u> <u>from Prior</u> <u>Year Budget</u>
Personnel Services	\$ 235,931	\$ 341,300	\$ 236,200	\$ 241,200	-29%
Operating Expenditures	<u>622,325</u>	<u>531,200</u>	<u>563,600</u>	<u>591,700</u>	11%
TOTAL	<u>\$ 858,256</u>	<u>\$ 872,500</u>	<u>\$ 799,800</u>	<u>\$ 832,900</u>	
FUNDING SOURCES					
200 - State Gas Tax Fund	\$ 858,256	\$ 872,500	\$ 799,800	\$ 832,900	-5%
TOTAL	<u>\$ 858,256</u>	<u>\$ 872,500</u>	<u>\$ 799,800</u>	<u>\$ 832,900</u>	

Streets - State Gas Tax Fund continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 200 -State Gas Tax Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 152,605	\$ 243,300	\$ 153,000	\$ 149,500
Salaries - Part-time	51112	2,023	-	7,000	-
Overtime	51117	-	-	-	-
Retirement	51211	46,455	44,000	39,000	48,200
FICA-Medicare	51212	2,243	3,500	2,300	2,200
Other Health-DOC	51311	-	4,800	-	4,200
Disability Insurance	51312	1,138	3,500	1,400	2,500
Life Insurance	51313	348	400	400	400
Health Insurance	51314	31,026	41,800	33,000	34,200
Deferred Comp Match	51318	93	-	100	-
Total Personnel Services		<u>\$ 235,931</u>	<u>\$ 341,300</u>	<u>\$ 236,200</u>	<u>\$ 241,200</u>
Operating Expenditures					
Small Tools & Equipment	53012	\$ 1,282	\$ 2,000	\$ 1,800	\$ 2,100
Graffiti Removal Supplies	53016	11,243	9,300	10,900	11,200
Contract Services - Private	53111	37,962	20,000	23,000	24,000
Utilities - Highway Lights	53713	80,674	78,700	90,700	91,500
Utilities - Water	53714	32,170	33,200	33,200	34,600
Landscape Maintenance	53814	41,332	47,600	48,600	50,400
Parkway Tree Maintenance	53815	159,917	145,000	138,700	152,000
Street/Sidewalk Maintenance	53817	51,775	55,000	55,800	57,000
Signal Maintenance	53819	173,741	115,300	135,000	145,000
Traffic Markings/Signs	53821	20,625	17,700	18,500	19,200
IT/Equipment Charges	53996	4,404	2,300	2,300	-
Vehicle Charges	53997	7,200	5,100	5,100	4,700
Total Operating Expenditures		<u>\$ 622,325</u>	<u>\$ 531,200</u>	<u>\$ 563,600</u>	<u>\$ 591,700</u>
TOTAL EXPENDITURES		<u>\$ 858,256</u>	<u>\$ 872,500</u>	<u>\$ 799,800</u>	<u>\$ 832,900</u>

Measure "M" Fund

3120

Fiscal Year 2018-2019

Summary (Fund 203)

The Measure M Fund accounts for the new one half-cent (.5%) sales tax that was approved by Los Angeles County voters in November 2016. Measure M will increase to 1% on July 1, 2039 when Measure R expires. Proceeds from the sales tax are to be used for street and transportation projects.

Significant Changes

- Personnel service and operating expenditures increased by 100% due to the allocation funds for this fiscal year.

	Actual	Actual	Adopted
Full Time Equivalent (FTE)	2016-17	2017-18	2018-2019
Director of Administrative Services	0.00	0.00	0.02
Director of Development Services	0.00	0.00	0.10
Finance Manager	0.00	0.00	0.05
Accounting Assistant	0.00	0.00	0.02
Administrative Assistant	<u>0.00</u>	<u>0.00</u>	<u>0.07</u>
Total FTE	<u>0.00</u>	<u>0.00</u>	<u>0.26</u>

	2016-2017	2017-2018	2017-2018	2018-2019	% Change
	Actual	Adopted Budget	Estimated	Adopted Budget	from Prior
					Year Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 46,500	100%
Operating Expenditures	-	-	-	16,000	100%
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,500</u>	
FUNDING SOURCES					
205 - Measure "R" Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,500</u>	

Measure "M" Fund continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 203 - Measure "M" Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ -	\$ -	\$ -	\$ 32,500
Retirement	51211	-	-	-	7,200
FICA-Medicare	51212	-	-	-	500
Other Health-DOC	51311	-	-	-	500
Disability Insurance	51312	-	-	-	500
Life Insurance	51313	-	-	-	100
Health Insurance	51314	-	-	-	5,200
Total Personnel Services		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,500</u>
Operating Expenditures					
Contract Services - Private	53111	\$ -	\$ -	\$ -	\$ 16,000
Total Operating Expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,000</u>
TOTAL EXPENDITURES		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 62,500</u></u>

Measure "R" Fund

3120

Fiscal Year 2018-2019

Summary (Fund 205)

Measure R Fund accounts for a one half-cent (.5%) sales tax for Los Angeles County approved by voters in 2008. Measure R funds are to be used to finance new transportation projects and programs. Measure R funds are used in concert with other funding sources to maintain or improve streets and related improvements in the public right-of-way. Measure R is set to expire in 2039.

Significant Changes

- Personnel services and operating expenditures increased by 100% due to the allocation of funds for this fiscal year.

Full Time Equivalent (FTE)	Actual 2016-17	Actual 2017-18	Adopted 2018-2019
Director of Administrative Services	0.00	0.00	0.02
Director of Development Services	0.00	0.00	0.10
Finance Manager	0.00	0.00	0.05
Accounting Assistant	0.00	0.00	0.02
Administrative Assistant	<u>0.00</u>	<u>0.00</u>	<u>0.07</u>
Total FTE	<u>0.00</u>	<u>0.00</u>	<u>0.26</u>

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 46,500	100%
Transfer to Other Funds	-	208,800	208,800	208,800	0%
TOTAL	<u>\$ -</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>	<u>\$ 255,300</u>	
FUNDING SOURCES					
205 - Measure "R" Fund	<u>\$ -</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>	<u>\$ 255,300</u>	22%

Measure "R" Fund continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 205 - Measure "R" Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ -	\$ -	\$ -	\$ 32,500
Retirement	51211	-	-	-	7,200
FICA-Medicare	51212	-	-	-	500
Other Health-DOC	51311	-	-	-	500
Disability Insurance	51312	-	-	-	500
Life Insurance	51313	-	-	-	100
Health Insurance	51314	-	-	-	5,200
Total Personnel Services		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,500</u>
Transfer to Other Funds					
Transfer to Other Funds	54999	<u>\$ -</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>
Total Transfer to Other Funds		<u>\$ -</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>
TOTAL EXPENDITURES		<u><u>\$ -</u></u>	<u><u>\$ 208,800</u></u>	<u><u>\$ 208,800</u></u>	<u><u>\$ 255,300</u></u>

Transportation - Capital Projects Fund

3120

Fiscal Year 2018-2019

Summary (Fund 400)

The Capital Projects fund is used to provide local transportation services to meet various transit needs. In particular, for Fiscal Year 2018-2019, this fund will provide for loan payment to fund the Valley Wall Phase III project and the resurfacing of Valley Boulevard.

	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>	<u>% Change from Prior Year Budget</u>
Debt Service	\$ -	\$ 208,800	\$ 208,800	\$ 208,800	0%
TOTAL	<u>\$ -</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>	
FUNDING SOURCES					
400 - Capital Projects Fund	<u>\$ -</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>	0%

Expenditure Breakdown

<u>Description</u>	<u>Acct. No.</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>
Debt Service					
Debt Service Payments	53990	\$ -	\$ 208,800	\$ 208,800	\$ 208,800
Total Debt Service		<u>\$ -</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>
TOTAL EXPENDITURES		<u>\$ -</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>	<u>\$ 208,800</u>

Transportation - Prop "A" Fund

3130

Fiscal Year 2018-2019

Summary (Fund 210)

The City uses Transportation A funds to support various transit services. These services include the subsidization of monthly MTA and Foothill Transit bus passes and monthly Metro link rail passes, a fixed route shuttle service that supplements Foothill Transit and MTA buses for local destinations, and a dial-a-ride Paratransit system for seniors and the disabled. Other uses of Prop A funds include the maintenance of bus shelters, providing transportation for special events, and for other related costs such as advertising transit programs in local publications.

	Actual	Actual	Adopted
Full Time Equivalent (FTE)	2016-17	2017-18	2018-2019
City Manager	0.01	0.01	0.01
Director of Administrative Services	0.00	0.00	0.02
Director of Development Services	0.02	0.02	0.10
Administrative Assistant	0.10	0.10	0.07
Finance Manager	0.02	0.02	0.05
Financial Services Supervisor	0.05	0.05	0.00
Accounting Assistant	1.50	1.50	0.75
Assistant Planner	<u>0.30</u>	<u>0.00</u>	<u>0.20</u>
Total FTE	<u>2.00</u>	<u>1.70</u>	<u>1.20</u>

	2016-2017	2017-2018	2017-2018	2018-2019	% Change
	Actual	Adopted Budget	Estimated	Adopted Budget	from Prior
					Year Budget
Personnel Services	\$ 160,720	\$ 172,700	\$ 152,100	\$ 146,300	-15%
Operating Expenditures	707,201	832,000	737,800	816,700	-2%
TOTAL	<u>\$ 867,921</u>	<u>\$ 1,004,700</u>	<u>\$ 889,900</u>	<u>\$ 963,000</u>	
FUNDING SOURCES					
210 - Prop "A" Fund	<u>\$ 867,921</u>	<u>\$ 1,004,700</u>	<u>\$ 889,900</u>	<u>\$ 963,000</u>	-4%

Transportation - Prop "A" Fund continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 210 - Prop "A" Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 97,229	\$ 96,400	\$ 91,300	\$ 92,400
Retirement	51211	33,313	34,400	31,200	26,400
FICA-Medicare	51212	1,410	1,400	1,300	1,300
Other Health-DOC	51311	668	3,400	-	2,400
Disability Insurance	51312	824	1,400	900	1,600
Life Insurance	51313	293	300	300	200
Health Insurance	51314	26,928	35,400	26,700	22,000
Deferred Comp Match	51318	55	-	400	-
Total Personnel Services		<u>\$ 160,720</u>	<u>\$ 172,700</u>	<u>\$ 152,100</u>	<u>\$ 146,300</u>
Operating Expenditures					
Postage & Mailing	53211	\$ -	\$ 200	\$ 2,000	\$ 2,200
Spotlight Publication	53415	5,031	5,700	5,600	5,700
Bus Shelter Maintenance	53816	31,586	132,000	35,800	75,000
Special Event Transportation	53914	3,203	5,200	3,000	5,200
Public Transit Subsidy	53915	134,263	138,500	135,700	139,800
Dial-A-Ride Services	53916	97,800	120,000	113,200	124,600
Fixed Route Shuttle	53917	398,168	401,400	413,500	435,900
Dues & Memberships	53971	9,250	9,500	9,500	9,500
IT/Equipment Charges	53996	6,096	4,300	4,300	4,600
Vehicle Charges	53997	21,804	15,200	15,200	14,200
Total Operating Expenditures		<u>\$ 707,201</u>	<u>\$ 832,000</u>	<u>\$ 737,800</u>	<u>\$ 816,700</u>
TOTAL EXPENDITURES		<u>\$ 867,921</u>	<u>\$ 1,004,700</u>	<u>\$ 889,900</u>	<u>\$ 963,000</u>

Transportation - Prop "C" Fund

3130

Fiscal Year 2018-2019

Summary (Fund 215)

The Prop C Transportation Fund accounts for the City's share of the Los Angeles County Proposition C Local Return sales tax dollars. This one-half cent (.5%) sales tax was approved by voters in 1990. These funds can be used for congestion management programs, bikeways and bike lanes, street improvements supporting public transit service and pavement management system projects.

Significant Changes

- Personnel services and operating expenditures increased by 100% due to the allocation of funds for this fiscal year.

Full Time Equivalent (FTE)	Actual 2016-17	Actual 2017-18	Adopted 2018-2019
Director of Administrative Services	0.00	0.00	0.02
Director of Development Services	0.00	0.00	0.10
Administrative Assistant	0.00	0.00	0.07
Finance Manager	0.00	0.00	0.07
Accounting Assistant	<u>0.00</u>	<u>0.00</u>	<u>0.02</u>
Total FTE	<u>0.00</u>	<u>0.00</u>	<u>0.28</u>

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 50,000	100%
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	

FUNDING SOURCES

215 - Prop "C" Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	100%
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Transportation - Prop "C" Fund continued...

Fiscal Year 2018-2019

Expenditure Breakdown

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ -	\$ -	\$ -	\$ 34,600
Retirement	51211	-	-	-	8,000
FICA-Medicare	51212	-	-	-	500
Other Health-DOC	51311	-	-	-	600
Disability Insurance	51312	-	-	-	600
Life Insurance	51313	-	-	-	100
Health Insurance	51314	-	-	-	5,600
Total Personnel Services		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>
TOTAL EXPENDITURES		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 50,000</u></u>

Fiscal Year 2018-2019

Summary (Fund 100)

The Planning and Zoning Division is tasked with overseeing the City’s physical development through the managing of land use planning, zoning, and land development activities. The mission for this function is to ensure the City’s economic vitality and viability through the implementation of the goals and policies established in the City’s General Plan and to bring about quality urban design.

Significant Changes

- Personnel services decreased by 27% due to a change in salary allocations.
- Operating expenditures increased by 25% due to contract services relating to zoning code updates and housing element completion.

	Actual 2016-17	Actual 2017-18	Adopted 2018-2019
Full Time Equivalent (FTE)			
Development Services Director	0.34	0.34	0.15
Assistant Planner	0.70	1.00	0.80
Administrative Assistant	<u>0.20</u>	<u>0.30</u>	<u>0.25</u>
Total FTE	<u>1.24</u>	<u>1.64</u>	<u>1.20</u>

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Personnel Services	\$ 215,527	\$ 185,800	\$ 240,600	\$ 134,900	-27%
Operating Expenditures	35,980	47,650	43,000	59,500	25%
TOTAL	<u>\$ 251,507</u>	<u>\$ 233,450</u>	<u>\$ 283,600</u>	<u>\$ 194,400</u>	
FUNDING SOURCES					
100 - General Fund	<u>\$ 251,507</u>	<u>\$ 233,450</u>	<u>\$ 283,600</u>	<u>\$ 194,400</u>	-17%

Planning/Zoning Services continued..

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 162,965	\$ 139,400	\$ 187,600	\$ 99,500
Overtime	51117	1,102	1,600	100	-
Leave Conversion	51118	-	-	1,100	1,500
Retirement	51211	21,920	15,100	19,600	12,600
FICA-Medicare	51212	2,423	2,000	2,800	1,400
Other Health-DOC	51311	2,594	3,300	4,200	2,400
Disability Insurance	51312	1,430	2,000	1,500	1,700
Life Insurance	51313	292	300	300	200
Health Insurance	51314	22,801	22,100	23,400	15,600
Total Personnel Services		<u>\$ 215,527</u>	<u>\$ 185,800</u>	<u>\$ 240,600</u>	<u>\$ 134,900</u>
Operating Expenditures					
Operating Supplies	53011	\$ 482	\$ 1,000	\$ 800	\$ 1,000
Contract Services - Private	53111	9,895	25,000	20,000	30,000
Contract Services - Public	53112	77	-	500	1,500
Commission/Committee Services	53116	2,895	4,700	3,800	4,700
Printing & Publishing	53411	4,904	5,000	6,800	6,500
Dues & Memberships	53971	460	700	600	700
Conferences & Meetings	53972	6,336	4,450	3,900	5,700
Special Departmental	53976	335	500	300	500
IT/Equipment Charges	53996	10,596	6,300	6,300	8,900
Total Operating Expenditures		<u>\$ 35,980</u>	<u>\$ 47,650</u>	<u>\$ 43,000</u>	<u>\$ 59,500</u>
TOTAL EXPENDITURES		<u>\$ 251,507</u>	<u>\$ 233,450</u>	<u>\$ 283,600</u>	<u>\$ 194,400</u>

Building and Safety Services

3310

Fiscal Year 2018-2019

Summary (Fund 100)

The Building and Safety Services Division ensures the safety and welfare of the public, as well as promoting energy efficiency and a "greener" environment. These goals are achieved by having certified reviewers and inspectors that ensure compliance with the City's adopted building requirements. Additionally, the Building and Safety Division conducts inspections of substandard properties and provides support to the Code Enforcement Division where substandard structures are involved.

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Operating Expenditures	\$ 380,124	\$ 271,300	\$ 355,800	\$ 251,200	-7%
TOTAL	<u>\$ 380,124</u>	<u>\$ 271,300</u>	<u>\$ 355,800</u>	<u>\$ 251,200</u>	
FUNDING SOURCES					
100 - General Fund	<u>\$ 380,124</u>	<u>\$ 271,300</u>	<u>\$ 355,800</u>	<u>\$ 251,200</u>	-7%

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Operating Expenditures					
Operating Supplies	53011	\$ 914	\$ 1,000	\$ 800	\$ 1,200
Contract Services - Private	53111	368,014	270,000	354,700	250,000
IT/Equipment Charges	53996	300	300	300	-
Vehicle Charges	53997	10,896	-	-	-
Total Operating Expenditures		<u>\$ 380,124</u>	<u>\$ 271,300</u>	<u>\$ 355,800</u>	<u>\$ 251,200</u>
TOTAL EXPENDITURES		<u>\$ 380,124</u>	<u>\$ 271,300</u>	<u>\$ 355,800</u>	<u>\$ 251,200</u>

Housing and Community Services

3320

Fiscal Year 2018-2019

Summary (Fund 100)

This division has the responsibility for administering a wide range of grant-funded programs such as the federally-funded Community Development Block Grant (CDBG) Program and the state CalHome Loan housing rehabilitation program. The division provides financial assistance in the form of low cost home improvement and job retention/creation programs for low and moderate income households, stimulate the revitalization of older declining neighborhoods through the elimination of slum and blight conditions, and monitor the modernization of essential infrastructure in neighborhoods with high concentration of low/moderate income residents.

Full Time Equivalent (FTE)	Actual 2016-17	Actual 2017-18	Adopted 2018-2019
Administrative Services Director	0.03	0.03	0.00
Finance Manager	0.03	0.03	0.03
Financial Services Supervisor	0.03	0.03	0.00
Accounting Assistant	0.00	0.00	0.04
Rehabilitation Grant Specialist	1.00	1.00	1.00
Senior Center Specialist	0.40	0.45	0.40
Code Enforcement Manager	0.70	0.50	0.30
Code Enforcement Officer	<u>2.50</u>	<u>3.00</u>	<u>3.00</u>
Total FTE	<u>4.69</u>	<u>5.04</u>	<u>4.77</u>

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Personnel Services	\$ 71,952	\$ 76,500	\$ 78,500	\$ 88,300	15%
Operating Expenditures	23,474	12,400	9,600	12,300	-1%
TOTAL	<u>\$ 95,426</u>	<u>\$ 88,900</u>	<u>\$ 88,100</u>	<u>\$ 100,600</u>	
FUNDING SOURCES					
100 - General Fund	<u>\$ 95,426</u>	<u>\$ 88,900</u>	<u>\$ 88,100</u>	<u>\$ 100,600</u>	13%

Housing and Community Services continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 100 - GENERAL FUND

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 41,113	\$ 43,900	\$ 43,300	\$ 50,600
Overtime	51117	-	-	300	-
Retirement	51211	17,399	16,100	19,700	19,900
FICA-Medicare	51212	597	600	600	700
Other Health-DOC	51311	524	2,000	2,000	1,400
Disability Insurance	51312	373	600	400	900
Life Insurance	51313	121	100	100	100
Health Insurance	51314	11,825	13,200	12,100	14,700
Total Personnel Services		<u>\$ 71,952</u>	<u>\$ 76,500</u>	<u>\$ 78,500</u>	<u>\$ 88,300</u>
Operating Expenditures					
Operating Supplies	53011	\$ 237	\$ 200	\$ 200	\$ 200
Contract Services - Private	53111	5,505	6,700	4,100	6,200
Printing & Publishing	53411	501	700	100	300
Conferences and Meetings	53972	43	500	500	500
Special Departmental	53976	196	-	400	500
IT/Equipment Charges	53996	6,096	4,300	4,300	4,600
Vehicle Charges	53997	10,896	-	-	-
Total Operating Expenditures		<u>\$ 23,474</u>	<u>\$ 12,400</u>	<u>\$ 9,600</u>	<u>\$ 12,300</u>
TOTAL EXPENDITURES		<u>\$ 95,426</u>	<u>\$ 88,900</u>	<u>\$ 88,100</u>	<u>\$ 100,600</u>

Fiscal Year 2018-2019

Summary (Fund 260)

This fund is for the administration of the federally-funded Community Development Block Grant (CDBG) Program. The fund provides financial assistance for anti-poverty programs, affordable housing and infrastructure development.

Significant Changes

- Personnel services increased by 23% due to a change in salary allocations.

	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>	<u>% Change from Prior Year Budget</u>
Personnel Services	\$ 191,468	\$ 219,000	\$ 210,900	\$ 268,300	23%
Operating Expenditures	<u>86,370</u>	<u>169,100</u>	<u>166,400</u>	<u>163,600</u>	-3%
TOTAL	<u>\$ 277,838</u>	<u>\$ 388,100</u>	<u>\$ 377,300</u>	<u>\$ 431,900</u>	
<u>FUNDING SOURCES</u>					
260 - CDBG Fund	<u>\$ 277,838</u>	<u>\$ 388,100</u>	<u>\$ 377,300</u>	<u>\$ 431,900</u>	11%

CDBG Fund continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 260 - CDBG Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 101,390	\$ 89,700	\$ 89,700	\$ 80,300
Salaries - Part-time	51112	51,333	81,500	81,500	137,400
Retirement	51211	10,448	21,100	17,200	23,100
FICA-Medicare	51212	2,207	3,600	3,400	3,200
Other Health-DOC	51311	-	-	-	2,100
Disability Insurance	51312	832	1,300	1,000	1,400
Life Insurance	51313	259	200	300	200
Health Insurance	51314	24,999	21,600	17,800	20,600
Total Personnel Services		<u>\$ 191,468</u>	<u>\$ 219,000</u>	<u>\$ 210,900</u>	<u>\$ 268,300</u>
Operating Expenditures					
Operating Supplies	53011	\$ 266	\$ 600	\$ 600	\$ 600
Small Tools & Equipment	53012	-	-	1,600	1,500
Conferences & Meetings	53972	474	1,500	1,200	1,500
Grants and Loans - Residential	53977	85,630	167,000	163,000	160,000
Total Operating Expenditures		<u>\$ 86,370</u>	<u>\$ 169,100</u>	<u>\$ 166,400</u>	<u>\$ 163,600</u>
TOTAL EXPENDITURES		<u>\$ 277,838</u>	<u>\$ 388,100</u>	<u>\$ 377,300</u>	<u>\$ 431,900</u>

Fiscal Year 2018-2019

Summary (Fund 265)

Cal Home Grant Fund accounts for the costs for the housing rehab construction loan program which includes construction, asbestos/lead testing, abatement and abatement clearance monitoring.

	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>	<u>% Change from Prior Year Budget</u>
Operating Expenditures	\$ -	\$ 232,000	\$ 151,000	\$ 227,000	-2%
TOTAL	<u>\$ -</u>	<u>\$ 232,000</u>	<u>\$ 151,000</u>	<u>\$ 227,000</u>	
FUNDING SOURCES					
265 - Cal Home Loans	<u>\$ -</u>	<u>\$ 232,000</u>	<u>\$ 151,000</u>	<u>\$ 227,000</u>	-2%

Expenditure Breakdown

FUND: 265 - Cal Home Fund

<u>Description</u>	<u>Acct. No.</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>
Operating Expenditures					
Contract Services - Private	53111	\$ -	\$ 5,000	\$ -	\$ -
Loans - Residential	53997	-	227,000	151,000	227,000
Total Operating Expenditures		<u>\$ -</u>	<u>\$ 232,000</u>	<u>\$ 151,000</u>	<u>\$ 227,000</u>
TOTAL EXPENDITURES		<u>\$ -</u>	<u>\$ 232,000</u>	<u>\$ 151,000</u>	<u>\$ 227,000</u>

Fiscal Year 2018-2019

Summary (Fund 100)

The Parks Division is responsible for planting, trimming, and irrigation of all City parks, street trees, median islands, parkways, and landscaping at city facilities to provide an inviting, well-groomed, and aesthetically pleasing appearance and preserve a healthy urban forest. This division maintains the 22 acre La Puente Park and the award winning Puente Creek Nature Education Center. La Puente Park includes picnic facilities, a playground, restrooms, athletic fields, snack bar facilities, and open space areas.

Significant Changes

- Personnel services decreased by 33% due to a change in salary allocations.

	Actual 2016-17	Actual 2017-18	Adopted 2018-2019
<u>Full Time Equivalent (FTE)</u>			
City Manager	0.00	0.00	0.05
Director of Administrative Services	0.00	0.00	0.10
Director of Development Services	0.34	0.34	0.35
Director of Community Services	0.00	0.00	0.10
Finance Manager	0.00	0.00	0.15
Management Superintendent	0.30	0.70	0.70
Maintenance Worker	1.30	2.60	2.10
Maintenance Assistant	1.00	0.50	2.00
Administrative Assistant	<u>0.30</u>	<u>0.30</u>	<u>0.40</u>
Total FTE	<u>3.24</u>	<u>4.44</u>	<u>5.95</u>

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Personnel Services	\$ 324,733	\$ 381,700	\$ 368,000	\$ 255,000	-33%
Operating Expenditures	166,602	60,700	58,400	65,600	8%
TOTAL	<u>\$ 491,335</u>	<u>\$ 442,400</u>	<u>\$ 426,400</u>	<u>\$ 320,600</u>	
<u>FUNDING SOURCES</u>					
100 - General Fund	<u>\$ 491,335</u>	<u>\$ 442,400</u>	<u>\$ 426,400</u>	<u>\$ 320,600</u>	-28%

Parks continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 176,463	\$ 167,600	\$ 172,400	\$ 98,700
Salaries - Part-time	51112	39,740	89,100	64,100	90,100
Overtime	51117	13,996	12,000	9,100	10,000
Leave Conversion	51118	3,707	4,000	2,800	3,000
Retirement	51211	31,447	49,200	46,100	25,100
FICA-Medicare	51212	3,397	4,600	3,700	2,900
Other Health-DOC	51311	7,785	5,900	9,800	2,600
Disability Insurance	51312	1,520	2,400	1,400	1,700
Life Insurance	51313	540	500	500	200
Health Insurance	51314	46,138	46,400	58,100	20,700
Total Personnel Services		<u>\$ 324,733</u>	<u>\$ 381,700</u>	<u>\$ 368,000</u>	<u>\$ 255,000</u>
Operating Expenditures					
Operating Supplies	53011	\$ 1,388	\$ 500	\$ 800	\$ 1,200
Small Tool & Equipment	53012	13,429	10,500	10,300	10,700
Uniform/Boot Reimbursement	53015	2,761	3,500	3,900	4,000
Contract Services - Private	53111	3,490	5,000	3,000	17,500
Utility - Gas	53711	1,036	-	-	-
Utility - Electricity	53712	14,930	-	-	-
Utility - Water	53714	23,195	-	-	-
Utility - Communications	53715	538	-	-	-
Equipment Maintenance	53811	5,051	9,700	9,400	9,700
Facility Maintenance	53813	9,646	6,500	6,500	6,900
Landscape Maintenance	53814	48,628	-	-	-
Park Mtce & Repair	53822	26,370	-	-	-
Conferences & Meetings	53972	203	1,000	500	1,000
Special Departmental	53976	337	500	500	500
IT/Equipment Charges	53996	4,704	8,300	8,300	4,600
Vehicle Charges	53997	10,896	15,200	15,200	9,500
Total Operating Expenditures		<u>\$ 166,602</u>	<u>\$ 60,700</u>	<u>\$ 58,400</u>	<u>\$ 65,600</u>
TOTAL EXPENDITURES		<u>\$ 491,335</u>	<u>\$ 442,400</u>	<u>\$ 426,400</u>	<u>\$ 320,600</u>

Measure "A" Safe Parks Fund

3330

Fiscal Year 2018-2019

Summary (Fund 283)

Measure A funds are used to maintain and invest in the City's facilities, parks, and open space through the ongoing commitment to quality maintenance and facility upgrades. This fund may be used to cover the cost of utilities, provide, general park and facility improvements and other functions to provide quality of parks and open spaces in the City.

Significant Changes

- Operating expenditures increased by 100% due to the reclassifications from the Lighting Landscape and Maintenance Fund.

	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>	<u>% Change from Prior Year Budget</u>
Operating Expenditures	\$ -	\$ -	\$ -	\$ 27,200	100%
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,200</u>	
<u>FUNDING SOURCES</u>					
285 - Measure A	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,200</u>	100%

Department Fund Source Breakdown

<u>Description</u>	<u>Acct. No.</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Adopted Budget</u>	<u>2017-2018 Estimated</u>	<u>2018-2019 Adopted Budget</u>
Operating Expenditures					
Landscape Maintenance	53814	\$ -	\$ -	\$ -	\$ -
Park Mtce & Repair	53822	-	-	-	27,200
Total Operating Expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,200</u>
TOTAL EXPENDITURES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,200</u>

Lighting and Landscape Maintenance

3330

Fiscal Year 2018-2019

Summary (Fund 285)

This fund is for the maintenance of the City's lighting and landscape district. This includes gas, electric, water, phone, maintenance and repair, pest control, and landscape services for La Puente parks and open spaces. The fund may also be used to pay off debt associated with the expansion of the La Puente Community Center.

Significant Changes

- Personnel services increased by 100% due to a change in salary allocations for the current fiscal year.
- Debt service decreased by 100% due to the payoff of the Community Center lease in the prior fiscal year.

	<u>2016-2017</u> <u>Actual</u>	<u>2017-2018</u> <u>Adopted Budget</u>	<u>2017-2018</u> <u>Estimated</u>	<u>2018-2019</u> <u>Adopted Budget</u>	<u>% Change</u> <u>from Prior</u> <u>Year Budget</u>
Personnel Services	\$ -	\$ -	\$ -	\$ 318,390	100%
Operating Expenditures	-	543,700	482,500	572,600	5%
Debt Service	-	7,345,300	6,417,600	-	-100%
TOTAL	<u>\$ -</u>	<u>\$ 7,889,000</u>	<u>\$ 6,900,100</u>	<u>\$ 890,990</u>	
<u>FUNDING SOURCES</u>					
285 - Lighting & Landscape	<u>\$ -</u>	<u>\$ 7,889,000</u>	<u>\$ 6,900,100</u>	<u>\$ 890,990</u>	-89%

Lighting and Landscape Maintenance continued...

2018-2019

Division Fund Source Breakdown

FUND: 285 - Lighting & Landscape Maintenance

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ -	\$ -	\$ -	196,300
Salaries - Part-time	51112	-	-	-	17,090
Retirement	51211	-	-	-	59,700
FICA-Medicare	51212	-	-	-	3,100
Other Health-DOC	51311	-	-	-	4,300
Disability Insurance	51312	-	-	-	3,300
Life Insurance	51313	-	-	-	400
Health Insurance	51314	-	-	-	34,200
Total Personnel Services		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 318,390</u>
Operating Expenditures					
Contract Services - Private	53111	\$ -	\$ 110,500	\$ -	\$ 62,500
Utility - Gas	53711	-	2,000	800	1,000
Utility - Electricity	53712	-	299,000	332,100	325,000
Utility - Water	53714	-	6,300	30,000	34,000
Utility - Communications	53715	-	900	700	800
Facility Maintenance	53813	-	57,000	48,000	55,000
Landscape Maintenance	53814	-	48,000	52,400	54,800
Park Mtce & Repair	53822	-	20,000	18,500	22,800
Vehicle Charges	53997	-	-	-	16,700
Total Operating Expenditures		<u>\$ -</u>	<u>\$ 543,700</u>	<u>\$ 482,500</u>	<u>\$ 572,600</u>
Debt Service					
Debt Service Payments	53990	\$ -	\$ 7,345,300	\$ 6,417,600	\$ -
Total Debt Service		<u>\$ -</u>	<u>\$ 7,345,300</u>	<u>\$ 6,417,600</u>	<u>\$ -</u>
TOTAL EXPENDITURES		<u><u>\$ -</u></u>	<u><u>\$ 7,889,000</u></u>	<u><u>\$ 6,900,100</u></u>	<u><u>\$ 890,990</u></u>



COMMUNITY SERVICES

Recreation Services

4100

Fiscal Year 2018-2019

Summary (Fund 100)

The Recreation Services Division aims to enrich the lives of residents and to promote community connection through exceptional programs and services. The Recreation Services Division provides youth programs, older adult programs, community engagement events, various services and community outreach.

	Actual	Actual	Adopted
Full Time Equivalent (FTE)	2016-17	2017-18	2018-2019
Community Services Director	1.00	1.00	0.90
Community Services Coordinator	1.00	1.00	1.00
Community Services Specialist	3.50	3.50	3.50
Community Services Leader	<u>7.00</u>	<u>5.00</u>	<u>5.00</u>
Total FTE	<u>12.50</u>	<u>10.50</u>	<u>10.40</u>

	2016-2017	2017-2018	2017-2018	2018-2019	% Change
	Actual	Adopted Budget	Estimated	Adopted Budget	from Prior
					Year Budget
Personnel Services	\$ 426,313	\$ 484,000	\$ 496,000	\$ 524,500	8%
Operating Expenditures	374,564	147,800	147,600	152,700	3%
Capital Outlay	-	-	-	5,000	100%
Debt Service	483,320	-	-	-	0%
TOTAL	<u>\$ 1,284,197</u>	<u>\$ 631,800</u>	<u>\$ 643,600</u>	<u>\$ 682,200</u>	
FUNDING SOURCES					
100 - General Fund	<u>\$ 1,284,197</u>	<u>\$ 631,800</u>	<u>\$ 643,600</u>	<u>\$ 682,200</u>	8%

Recreation Services continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 189,173	\$ 189,800	\$ 209,600	\$ 218,500
Salaries - Part-time	51112	107,905	146,800	130,100	137,200
Overtime	51117	3,009	2,500	5,700	6,000
Leave Conversion	51118	2,011	-	9,400	10,000
Retirement	51211	59,515	69,400	72,000	86,100
FICA-Medicare	51212	4,382	6,700	5,200	5,200
Other Health-DOC	51311	5,065	6,000	6,000	5,800
Disability Insurance	51312	1,625	2,700	1,700	3,700
Life Insurance	51313	540	500	500	500
Health Insurance	51314	53,088	59,600	55,800	51,500
Total Personnel Services		\$ 426,313	\$ 484,000	\$ 496,000	\$ 524,500
Operating Expenditures					
Operating Supplies	53011	\$ 2,901	\$ 4,000	\$ 4,500	\$ 4,500
Small Tools & Equipment	53012	3,963	5,000	4,500	5,800
Contract Services - Private	53111	55,446	50,000	50,000	52,000
Contract Services - Public	53112	28,692	30,000	30,000	30,000
Printing & Publishing	53411	-	500	700	500
Utility - Gas	53711	418	500	500	500
Utility - Electricity	53712	16,344	19,000	18,000	18,500
Utility - Water	53714	3,053	3,500	3,500	3,500
Utility - Communications	53715	686	1,000	800	900
Equipment Maintenance	53811	2,661	3,000	4,000	4,500
Facility Maintenance	53813	38,214	-	-	-
Equipment Lease/Rental	53911	4,148	5,000	5,000	5,000
Dues & Memberships	53971	713	1,300	1,100	1,100
Conferences & Meetings	53972	559	1,200	1,200	1,300
Special Departmental	53976	1,036	500	500	500
Special Events	53979	188,334	-	-	-
IT/Equipment Charges	53996	23,796	18,200	18,200	19,400
Vehicle Charges	53997	3,600	5,100	5,100	4,700
Total Operating Expenditures		\$ 374,564	\$ 147,800	\$ 147,600	\$ 152,700

Recreation Services continued...

Fiscal Year 2018-2019

Expenditure Breakdown

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Debt Service					
Debt Service Payments	53990	\$ 483,320	\$ -	\$ -	\$ -
Total Debt Service		<u>\$ 483,320</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Outlay					
Furniture/Office Equipment	54585	\$ -	\$ -	\$ -	\$ 5,000
Total Capital Outlay		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>
TOTAL EXPENDITURES		<u>\$ 1,284,197</u>	<u>\$ 631,800</u>	<u>\$ 643,600</u>	<u>\$ 682,200</u>

Youth Learning Activity Center Services 4110

Fiscal Year 2018-2019

Summary (Fund 100)

The Youth Learning Activity Center supports athletics, fitness and mentoring for the residents of La Puente. The Youth Learning Activity Center's purpose is to enhance the mind and body through health, fitness, sports, mentoring, life skills, tutoring, arts, recreation, education, and career development. The Center provides a setting for youth to socialize and interact with their peers through structured activities

	Actual	Actual	Adopted
Full Time Equivalent (FTE)	2016-17	2017-18	2018-2019
Community Services Coordinator	1.00	1.00	1.00
Community Services Specialist	2.00	2.00	2.00
Community Services Leader	<u>7.00</u>	<u>4.00</u>	<u>4.00</u>
Total FTE	<u>10.00</u>	<u>7.00</u>	<u>7.00</u>

	2016-2017	2017-2018	2017-2018	2018-2019	% Change
	Actual	Adopted Budget	Estimated	Adopted Budget	from Prior
					Year Budget
Personnel Services	\$ 165,706	\$ 191,700	\$ 168,600	\$ 217,800	14%
Operating Expenditures	104,771	92,100	91,100	97,300	6%
Debt Service	483,320	-	-	-	0%
TOTAL	<u>\$ 753,797</u>	<u>\$ 283,800</u>	<u>\$ 259,700</u>	<u>\$ 315,100</u>	
FUNDING SOURCES					
100 - General Fund	<u>\$ 753,797</u>	<u>\$ 283,800</u>	<u>\$ 259,700</u>	<u>\$ 315,100</u>	11%

Youth Learning Activity Center Services continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 51,447	\$ 51,700	\$ 55,300	\$ 59,400
Salaries - Part-time	51112	84,833	106,100	78,800	116,100
Overtime	51117	1,942	1,500	4,100	5,000
Retirement	51211	16,601	18,900	18,900	23,400
FICA-Medicare	51212	2,005	3,400	2,000	2,600
Other Health-DOC	51311	1,500	2,000	2,000	2,000
Disability Insurance	51312	462	700	500	1,000
Life Insurance	51313	180	200	200	200
Health Insurance	51314	6,736	7,200	6,800	8,100
Total Personnel Services		<u>\$ 165,706</u>	<u>\$ 191,700</u>	<u>\$ 168,600</u>	<u>\$ 217,800</u>
Operating Expenditures					
Operating Supplies	53011	\$ 607	\$ 1,500	\$ 2,100	\$ 3,000
Small Tools & Equipment	53012	701	5,000	3,400	6,000
Contract Services - Private	53111	750	2,500	2,000	2,500
Printing & Publishing	53411	-	500	-	500
Utility - Gas	53711	2,041	2,100	2,100	2,200
Utility - Electricity	53712	35,076	34,000	35,000	35,500
Utility - Water	53714	3,053	3,100	3,100	3,100
Utility - Communications	53715	388	400	400	500
Equipment Maintenance	53811	2,842	5,000	5,000	5,000
Facility Maintenance	53813	19,129	-	-	-
Equipment Lease/Rental	53911	3,480	5,600	5,600	5,600
Dues & Memberships	53971	275	500	500	500
Conferences & Meetings	59372	470	1,100	1,100	800
Special Departmental	53976	1,173	1,000	1,000	1,000
Sports Activities	53980	7,390	6,500	6,500	7,000
IT/Equipment Charges	53996	23,796	18,200	18,200	19,400
Vehicle Charges	53997	3,600	5,100	5,100	4,700
Total Operating Expenditures		<u>\$ 104,771</u>	<u>\$ 92,100</u>	<u>\$ 91,100</u>	<u>\$ 97,300</u>
Debt Service					
Debt Service Payments	53990	\$ 483,320	\$ -	\$ -	\$ -
Total Debt Service		<u>\$ 483,320</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES		<u>\$ 753,797</u>	<u>\$ 283,800</u>	<u>\$ 259,700</u>	<u>\$ 315,100</u>

Fiscal Year 2018-2019

Summary (Fund 100)

This division provides a facility and programming for the elder generations of La Puente and to provide access to health, wellness, educational, social, physical and recreational opportunities in a public setting. The La Puente Senior Center helps to facilitate successful aging by maintaining and enhancing existing community senior programs and by developing new, needed programs and services that help to offer an enriched quality of life.

Significant Changes

- Personnel services increased by 77% due to salary increases and a change in salary allocations.

	Actual 2016-17	Actual 2017-18	Adopted 2018-2019
Full Time Equivalent (FTE)			
Community Services Coordinator	0.60	0.45	0.60
Community Services Specialist	0.50	0.50	0.50
Community Services Leader	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE	<u>2.10</u>	<u>1.95</u>	<u>2.10</u>

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Personnel Services	\$ 53,196	\$ 56,200	\$ 65,400	\$ 99,200	77%
Operating Expenditures	79,798	92,000	88,500	84,100	-9%
Capital Outlay	-	-	-	5,000	100%
TOTAL	<u>\$ 132,994</u>	<u>\$ 148,200</u>	<u>\$ 153,900</u>	<u>\$ 188,300</u>	
FUNDING SOURCES					
100 -General Fund	<u>\$ 132,994</u>	<u>\$ 148,200</u>	<u>\$ 153,900</u>	<u>\$ 188,300</u>	27%

Senior Services continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Personnel Services					
Salaries - Full-time	51111	\$ 19,471	\$ 25,100	\$ 30,000	\$ 39,300
Salaries - Part-time	51112	8,611	10,300	6,100	28,100
Leave Conversion	51118	2,771	3,000	3,100	4,000
Retirement	51211	12,375	9,200	16,300	15,500
FICA-Medicare	51212	458	700	600	1,000
Other Health-DOC	51311	1,415	2,000	2,000	1,200
Disability Insurance	51312	199	400	100	700
Life Insurance	51313	87	100	100	100
Health Insurance	51314	7,809	5,400	7,100	9,300
Total Personnel Services		<u>\$ 53,196</u>	<u>\$ 56,200</u>	<u>\$ 65,400</u>	<u>\$ 99,200</u>
Operating Expenditures					
Operating Supplies	53011	\$ 565	\$ 13,000	\$ 10,500	\$ 2,000
Small Tools & Equipment	53012	5,019	1,000	2,500	5,000
Printing & Publishing	53411	-	400	400	400
Utility - Gas	53711	1,156	1,200	1,200	1,200
Utility - Electricity	53712	14,720	20,100	18,000	18,500
Utility - Water	53714	1,749	2,000	2,000	2,000
Utility - Communications	53715	2,535	2,500	2,500	2,500
Equipment Maintenance	53811	9,577	9,000	9,000	9,000
Facility Maintenance	53813	15,941	17,000	17,000	17,000
Landscape Maintenance	53814	1,334	1,300	1,300	1,300
Equipment Lease/Rental	53911	2,820	3,500	3,500	3,500
Subscriptions & Publications	53961	161	400	400	400
Dues & Memberships	53971	-	300	500	500
Conferences & Meetings	53972	60	600	-	300
Special Departmental	53976	-	400	400	400
Special Events	53979	6,257	7,000	7,000	7,000
IT/Equipment Charges	53996	17,904	12,300	12,300	13,100
Total Operating Expenditures		<u>\$ 79,798</u>	<u>\$ 92,000</u>	<u>\$ 88,500</u>	<u>\$ 84,100</u>
Capital Outlay					
Furniture/Equipment	54585	\$ -	\$ -	\$ -	\$ 5,000
Total Capital Outlay		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>
TOTAL EXPENDITURES		<u>\$ 132,994</u>	<u>\$ 148,200</u>	<u>\$ 153,900</u>	<u>\$ 188,300</u>

Community Promotions

4140

Fiscal Year 2018-2019

Summary (Fund 100)

This fund is for city supported events, community special events, youth grant program, project LEAD, military banner recognition program and community outreach.

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Operating Expenditures	\$ 74,646	\$ 210,000	\$ 196,300	\$ 182,500	-13%
Capital Outlay	-	-	-	15,000	100%
TOTAL	\$ 74,646	\$ 210,000	\$ 196,300	\$ 197,500	
FUNDING SOURCES					
100 - General Fund	\$ 74,646	\$ 210,000	\$ 196,300	\$ 197,500	-6%

Expenditure Breakdown

FUND: 100 - General Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Operating Expenditures					
Contract Services - Private	53111	\$ 16,081	\$ 14,000	\$ 14,000	\$ 14,000
Community Outreach	53415	30,342	35,000	31,000	35,000
Subscription & Publication	53961	49	500	500	500
Special Departmental	53976	-	-	300	-
Special Events	53979	3,440	140,000	130,000	112,500
Scholarships	53992	4,561	5,500	5,500	8,500
Youth Activities Program	53993	17,352	10,000	10,000	12,000
Social Programs	53994	2,521	5,000	5,000	-
IT/Equipment Charges	53996	300	-	-	-
Total Operating Expenditures		\$ 74,646	\$ 210,000	\$ 196,300	\$ 182,500
Capital Outlay					
Furniture/Equipment	54585	\$ -	\$ -	\$ -	\$ 15,000
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 15,000
TOTAL EXPENDITURES		\$ 74,646	\$ 210,000	\$ 196,300	\$ 197,500



PROPRIETARY FUNDS

Fiscal Year 2018-2019

Summary (Fund 500)

The sewer maintenance division provides for personnel costs and operating costs such as office supplies, legal fees, contractual services and postage and mailing relating to the sewer district fund. In prior years, the expenditures for Sewer Construction & Maintenance had been classified into three funds. Beginning with fiscal year 2017-18, these funds have been consolidated into one.

	2016-2017	2017-2018	2017-2018	2018-2019	% Change
	Actual	Adopted Budget	Estimated	Adopted Budget	from Prior
					Year Budget
Operating Expenditures	\$ 26,166	\$ 102,300	\$ 118,100	\$ 123,700	21%
Debt Service	-	574,400	574,400	575,000	0%
Transfer to Other Funds	731,694	262,800	262,800	262,800	0%
TOTAL	\$ 757,860	\$ 939,500	\$ 955,300	\$ 961,500	
<u>FUNDING SOURCES</u>					
500 - Sewer Construction/Maintenance	<u>\$ 757,860</u>	<u>\$ 939,500</u>	<u>\$ 955,300</u>	<u>\$ 961,500</u>	2%

Sewer continued...

Fiscal Year 2018-2019

Expenditure Breakdown

FUND: 500 - Sewer Construction/Maintenance Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Operating Expenditures					
Contract Services - Private	53111	\$ 10,740	\$ 76,400	\$ 94,000	\$ 95,700
Contract Services - Public	53112	14,966	25,100	22,000	25,600
Printing & Publishing	53411	-	-	1,500	1,900
Special Departmental	53976	160	500	300	500
IT/Equipment Charges	53996	300	300	300	-
Total Operating Expenditures		<u>\$ 26,166</u>	<u>\$ 102,300</u>	<u>\$ 118,100</u>	<u>\$ 123,700</u>
Debt Service					
Principal Payments	53989	\$ -	\$ 315,000	\$ 315,000	\$ 325,000
Interest Payments	53990	-	259,400	259,400	250,000
Bond Discounts	53995	-	-	-	-
Total Debt Service		<u>\$ -</u>	<u>\$ 574,400</u>	<u>\$ 574,400</u>	<u>\$ 575,000</u>
Transfer to Other Funds					
Transfer to Other Funds	54999	\$ 731,694	\$ 262,800	\$ 262,800	\$ 262,800
Total Transfer to Other Fund		<u>\$ 731,694</u>	<u>\$ 262,800</u>	<u>\$ 262,800</u>	<u>\$ 262,800</u>
TOTAL EXPENDITURES		<u>\$ 757,860</u>	<u>\$ 939,500</u>	<u>\$ 955,300</u>	<u>\$ 961,500</u>

Equipment Replacement

6100

Fiscal Year 2018-2019

Summary (Fund 550)

This division is to provide support and maintenance for the City's network, applications, computers, printers and website. The City of La Puente contracts with a third party for the provision of IT Services. The IT Department oversees the City's network, website, and applications. Additional services include troubleshooting, network security, monitoring and infrastructure upgrades. The IT provider also acts as liaison with outside information technology/software contractors.

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Operating Expenditures	\$ 156,362	\$ 191,200	\$ 123,200	\$ 166,400	-13%
TOTAL	<u>\$ 156,362</u>	<u>\$ 191,200</u>	<u>\$ 123,200</u>	<u>\$ 166,400</u>	
FUNDING SOURCES					
550 - Equipment Replacement Fund	\$ 156,362	\$ 191,200	\$ 123,200	\$ 166,400	-13%

Expenditure Breakdown

FUND: 550 - Equipment Replacement Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Operating Expenditures					
Software & Licensing	53017	\$ 55,860	\$ 24,500	\$ 6,500	\$ 7,500
Computer Hardware & Supplies	53018	49	50,000	5,000	25,000
Contract Services - Private	53111	81,822	92,000	90,800	106,200
Utility - Communications	53715	1,948	2,400	-	-
Equipment Lease/Rental	53911	1,238	7,600	6,700	7,600
Special Departmental Supplies	53976	-	500	-	500
Depreciation Expense	53999	15,445	14,200	14,200	19,600
Total Operating Expenditures		<u>\$ 156,362</u>	<u>\$ 191,200</u>	<u>\$ 123,200</u>	<u>\$ 166,400</u>
TOTAL EXPENDITURES		<u>\$ 156,362</u>	<u>\$ 191,200</u>	<u>\$ 123,200</u>	<u>\$ 166,400</u>

Vehicle Maintenance and Replacement 3150

Fiscal Year 2018-2019

Summary (Fund 555)

The Vehicle division provides for fuel costs, vehicle maintenance and repairs for all city owned vehicles and equipment. In addition, this division accounts for the costs of any new purchases of vehicles unless funded by grants. This division's goal is to provide for repair and maintenance of city owned vehicles and equipment.

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Operating Expenditures	\$ 111,911	\$ 126,700	\$ 143,500	\$ 127,900	1%
Capital Outlay	-	-	-	60,000	100%
TOTAL	<u>\$ 111,911</u>	<u>\$ 126,700</u>	<u>\$ 143,500</u>	<u>\$ 187,900</u>	
FUNDING SOURCES					
555 - Vehicle Replacement Fund	<u>\$ 111,911</u>	<u>\$ 126,700</u>	<u>\$ 143,500</u>	<u>\$ 187,900</u>	48%

Expenditure Breakdown

FUND: 555 - Vehicle Mtce & Replacement Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Operating Expenditures					
Fuel Supplies	53014	\$ 19,633	\$ 32,500	\$ 21,500	\$ 25,400
Vehicle Maintenance	53812	34,162	20,600	48,000	42,500
Depreciation Expense	53999	58,116	73,600	74,000	60,000
Total Operating Expenditures		<u>\$ 111,911</u>	<u>\$ 126,700</u>	<u>\$ 143,500</u>	<u>\$ 127,900</u>
Capital Outlay					
Vehicle Purchase	54484	\$ -	\$ -	\$ -	\$ 60,000
Total Capital Outlay		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,000</u>
TOTAL EXPENDITURES		<u>\$ 111,911</u>	<u>\$ 126,700</u>	<u>\$ 143,500</u>	<u>\$ 187,900</u>



SUCCESSOR AGENCY

Fiscal Year 2018-2019

Summary (Fund 610)

The Successor Agency of the former Community Development Commission of the City of La Puente is responsible for making payments against approved enforceable obligations in accordance with a recognized obligation payment schedule (ROPS). The Successor Agency also prepares administrative budgets and ROPS for review and approval by the Oversight Board and state Department of Finance.

	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget	% Change from Prior Year Budget
Operating Expenditures	\$ 139,509	\$ 413,000	\$ 348,500	\$ 419,982	2%
Debt Services	503,507	602,100	597,600	594,500	-1%
TOTAL	\$ 643,016	\$ 1,015,100	\$ 946,100	\$ 1,014,482	
FUNDING SOURCES					
610 - RPTTF Fund	\$ 643,016	\$ 1,015,100	\$ 946,100	\$ 1,014,482	0%

Expenditure Breakdown

FUND: 610 - RPTTF Fund

Description	Acct. No.	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated	2018-2019 Adopted Budget
Operating Expenditures					
Contract Services	53111	\$ 21,515	\$ 38,400	\$ 2,000	\$ 1,500
Legal Services	53114	1,051	10,000	-	-
Pass Through Agreement	53881	-	-	-	-
Fiscal Agent Fees	53966	1,500	1,700	1,600	1,700
IT/Equipment Charges	53996	-	-	-	-
Transfer to Other Funds	54999	115,443	362,900	344,900	416,782
Total Operating Expenditures		\$ 139,509	\$ 413,000	\$ 348,500	\$ 419,982
Debt Service					
Debt Service Payments	53990	\$ 79,387	\$ 105,000	\$ 105,000	\$ 110,000
Interest Expense - TABS	53991	75,400	152,100	152,100	147,500
Interest Expense - Advance	53993	348,720	345,000	340,500	337,000
Total Debt Service		\$ 503,507	\$ 602,100	\$ 597,600	\$ 594,500
TOTAL EXPENDITURES		\$ 643,016	\$ 1,015,100	\$ 946,100	\$ 1,014,482



CAPITAL IMPROVEMENT PROGRAM (CIP)

CIP Overview

Fiscal Year 2018-2019

The City's Capital Improvement Program (CIP) represents the City Council's approved projects aimed at improving the City's public infrastructure areas which includes: streets and roads, alleyways, sidewalks, sewers, storm drains, traffic signals and public facilities. The primary function of the City's CIP is to identify, plan, and account for major capital improvement projects to enhance or improve the various infrastructure systems and public facilities within the City.

Carryover Projects Fiscal Year 2017 - 2018

Listed below are those projects which received City Council approval and funding for the 2017-18 Fiscal Year and are currently underway or are being carried forward for completion with funding in the 2018-19 Fiscal Year.

Local Street Improvements/Resurfacing- Street resurfacing and handicap ramp/sidewalk improvements and slurry seal on local streets identified in the City's Pavement Management Program.

ADA Transition Plan Implementation- Completion of miscellaneous items identified in the City's updated Self Evaluation and Transition Plan.

Arterial Parkway Improvements Amar Road and Elliott Avenue- Landscaping, irrigation, sidewalk, and blockwall improvements along the City's right-of-way on the south side of Amar Road between Elliott Avenue and Unruh Avenue.

Street Light Purchase- Purchase of approximately 1,400 street lights owned by Southern California Edison for conversion to LED.

Energy Efficiency and Street Light Conversion- Conversion of the 1,400 formerly SCE-owned street lights to LED for energy conservation and enhanced lighting on City streets.

Park Restroom Improvements- Rehabilitation of the of the restroom facility at La Puente Park near the playground area.

Rule 20A Undergrounding- Undergrounding of overhead utilities by SCE on Amar Road from Puente Avenue to Willow Avenue. This project represents the City's cost for miscellaneous engineering, design and inspection related costs associated with the undergrounding.

Traffic Signal - Hacienda North of Fairgrove Avenue- Design and installation of a new traffic signal at the Hacienda/Fairgrove Shopping Center.

Sewer Capital Improvement- Increase sewer capacity on Valley Boulevard between Wickford Avenue and Ferrero Lane and on Wickford Avenue between Valley Boulevard and Inyo Street.

CIP Overview continued...

Fiscal Year 2018-2019

Carryover Projects Fiscal Year 2017 - 2018 continued...

Sewer Maintenance Improvements- Repair of existing sewer lines at various locations within the City.

Street Sign Replacement- Replacement of City street name signs throughout the City.

New Projects Fiscal Year 2018 - 2019

Listed below are the projects considered to be new projects for the 2018-2019 Fiscal Year:

Skateboard Park- Design costs a for new skateboard park at La Puente Park.

Crosswalk Enhancements- Crosswalk safety improvements at the following 8 locations near schools in the City: Central Ave. & Albert St., Glendora Ave. & Sierra Vista Ct., Loukelton St. & Del Valle Ave., Main St. & 5th St., Main St. & Bluebonnet St., Orange Ave. & Homeward St., Unruh Ave. & Giordano St., Workman St. & 1st St.

Major Street Resurfacing- Street resurfacing and concrete improvements on Willow Avenue from Nelson Avenue to Temple.

Safe Routes to Schools Master Plan- Preparation of a Safe Routes to School Master Plan for the City.

Traffic Signal Improvements- Intersection signal improvements for Amar Ave. and Willow Ave. to include left turn phasing in cooperation with Los Angeles County.

CIP by Projects

Fiscal Year 2017-2018 Carry Over Projects

Acct. No.	Project Title	Fund	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2018-2019
			Actual	Amended Budget	Estimated	Adopted Budget
202-5510	Local Street Improvement - Slurry Seal/Resurfacing	RMRA (SB 1)	\$ -	\$ -	\$ -	\$ 915,700
203-5510	Local Street Improvement - Slurry Seal/Resurfacing	Measure M	-	425,000	158,000	700,000
205-5510	Local Street Improvement - Slurry Seal/Resurfacing	Measure R	-	425,000	158,000	365,000
Total for Local Street Improvement			\$ -	\$ 850,000	\$ 316,000	\$ 1,980,700
205-5512	Pavement Management System	Measure R	\$ -	\$ 25,000	\$ 25,000	\$ -
215-5512	Pavement Management System	Prop C	-	25,000	25,000	-
Total for Pavement Management System			\$ -	\$ 50,000	\$ 50,000	\$ -
200-5514	ADA Transition Plan Implementation	Gas Tax	\$ -	\$ -	\$ -	\$ 25,000
205-5514	ADA Transition Plan	Measure R	-	72,000	72,000	-
Total ADA Transition Plan			\$ -	\$ 72,000	\$ 72,000	\$ 25,000
400-5516	Valley Boulevard Improvements	Capital Projects	\$ -	\$ 4,384,100	\$ 220,000	\$ -
Total Valley Boulevard Improvements			\$ -	\$ 4,384,100	\$ 220,000	\$ -
215-5518	Pkwy/Arterial Wall Improvements - Amar/Elliott	Prop C	\$ -	\$ 600,000	\$ 105,000	\$ 615,000
Total Pkwy/Arterial Wall Improvements			\$ -	\$ 600,000	\$ 105,000	\$ 615,000
285-5520	Street Light Purchase	LLD	\$ -	\$ 600,000	\$ 600,000	\$ 200,000
Total Street Light Purchase			\$ -	\$ 600,000	\$ 600,000	\$ 200,000
285-5522	Energy Efficiency Project/Street Light Conversion	LLD	\$ -	\$ 2,590,000	\$ -	\$ 615,000
Total Energy Efficiency Project			\$ -	\$ 2,590,000	\$ -	\$ 615,000
280-5547	Bus Shelter Replacement/Refurbishment	Misc Grants	\$ 35,000	\$ -	\$ -	\$ -
210-5547	Bus Shelter Replacement/Refurbishment	Prop A	221,067	-	-	-
Total Bus Shelter Replacement/Refurbishment			\$ 256,067	\$ -	\$ -	\$ -
260-5550	Park Restroom Improvements - La Puente Park	CDBG	\$ 23,525	\$ 275,000	\$ 140,000	\$ 208,000
Total Park Restroom Improvement			\$ 23,525	\$ 275,000	\$ 140,000	\$ 208,000
220-5551	Major Street Resurfacing/Pkwy - Temple Ave (West Side)	TDA	\$ 50,000	\$ -	\$ -	\$ -
215-5551	Major Street Imp/Resurfacing - Temple Ave. (West Side)	Prop C	540,228	-	-	-
Total Major Street Improvements			\$ 590,228	\$ -	\$ -	\$ -
Acct. No.	Project Title	Fund	FY 2016-2017 Actual	FY 2017-2018 Amended Budget	FY 2017-2018 Estimated	FY 2018-2019 Adopted Budget
205-5516	Pavement Management System	Measure R	\$ -	\$ 25,000	\$ 25,000	\$ -
215-5513	Pavement Management System	Prop C	-	25,000	25,000	-
Total for Pavement Management System			\$ -	\$ 50,000	\$ 50,000	\$ -
225-5568	Temple Ave. Sidewalk/Parkway & Glendora Ave.	STPL	\$ 28,059	\$ -	\$ -	\$ -
215-5568	Temple Ave. Sidewalk/Parkway & Glendora Ave.	Prop C	(30,014)	-	-	-
Total for Temple Avenue Sidewalk/Parkway & Glendora			\$ (1,955)	\$ -	\$ -	\$ -
230-5569	Traffic Signal Improvements - Amar Rd.	HSIP	\$ -	\$ 874,600	\$ 688,200	\$ -
205-5569	Traffic Signal Improvements - Amar Rd.	Measure R	44,227	120,000	213,200	-
Total Traffic Signal Improvements - Amar Rd.			\$ 44,227	\$ 994,600	\$ 901,400	\$ -

CIP by Projects continued...

Fiscal Year 2018-2019 Adopted Budget

Acct. No.	Project Title	Fund	FY 2017-2018		FY 2017-2018 Estimated	FY 2018-2019 Adopted Budget
			FY 2016-2017 Actual	Amended Budget		
215-5571	Valley Wall Phase III - Ferrero to Dora Guzman	Prop C	\$ -	\$ -	\$ -	\$ -
400-5571	Valley Wall Phase III - Ferrero to Dora Guzman	Capital Projects	912,155	-	-	-
	Total for Valley Wall Phase III		\$ 912,155	\$ -	\$ -	\$ -
205-5574	Rule 20A Undergrounding - Amar Rd/Puente to Willow	Measure R	\$ 1,985	\$ 12,000	\$ 12,000	\$ 10,000
	Total Rule 20A Undergrounding		\$ 1,985	\$ 12,000	\$ 12,000	\$ 10,000
215-5575	Major Street Improvements/Resurfacing - Old Valley/Orange	Prop C	\$ 518,362	\$ 275,000	\$ 8,800	\$ -
	Total Major Street Improvements/Resurfacing		\$ 518,362	\$ 275,000	\$ 8,800	\$ -
215-5576	Traffic Signal Improvements- Hacienda/North of Fairgrove	Prop C	\$ -	\$ 100,000	\$ -	\$ 100,000
400-5576	Traffic Signal Improvements- Hacienda/North of Fairgrove	Developer	-	300,000	50,000	250,000
	Total for Traffic Signal Improvements		\$ -	\$ 400,000	\$ 50,000	\$ 350,000
500-5580	Sewer Capital Improvements - Valley Bl/Wickford to Ferrero and Wickford Ave/Valley to Inyo	Sewer	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
500-5581	Sewer Maintenance Improvements - Various Locations		-	900,000	-	900,000
	Total Sewer Capital & Maintenance Improvements		\$ -	\$ 1,900,000	\$ -	\$ 1,900,000
100-5582	City Facilities Renovation	General	\$ 217,773	\$ -	\$ -	\$ -
	Total City Facilities Renovation		\$ 217,773	\$ -	\$ -	\$ -
100-5583	Street Sign Replacement	General	\$ 45,000	\$ 400,000	\$ 20,000	\$ -
200-5583	Street Sign Replacement	Gas Tax	-	-	-	100,000
	Total Street Sign Replacement		\$ 45,000	\$ 400,000	\$ 20,000	\$ 100,000
100-5584	FY16/17 Sidewalk Removal & Replacement	General	\$ 30,364	\$ 350,000	\$ 330,000	\$ -
	Total Sidewalk Removal & Replacement		\$ 30,364	\$ 350,000	\$ 330,000	\$ -
280-5585	Skateboard Park	State Grant	\$ -	\$ -	\$ -	\$ 90,000
	Total Skate Board Park		\$ -	\$ -	\$ -	\$ 90,000
230-5586	Crosswalk Enhancements (8 locations)	HSIP	\$ -	\$ -	\$ -	\$ 783,600
	Total Crosswalk Enhancements		\$ -	\$ -	\$ -	\$ 783,600
215-5587	Major Street Resurfacing	Prop C	\$ -	\$ -	\$ -	\$ 650,000
	Total Major Street Resurfacing		\$ -	\$ -	\$ -	\$ 650,000
220-5588	Safe Routes to School Master Plan	TDA	\$ -	\$ -	\$ -	\$ 50,000
280-5588	Safe Routes to School Master Plan	SCAG	-	-	-	200,000
	Total Safe Routes to School Master Plan		\$ -	\$ -	\$ -	\$ 250,000
205-5589	Traffic Signal Improvements - Amar/Willow	Meas R	\$ -	\$ -	\$ -	\$ 150,000
280-5589	Traffic Signal Improvements - Amar/Willow	County	-	-	-	50,000
	Total Traffic Signal Improvements - Amar/Willow		\$ -	\$ -	\$ -	\$ 200,000
	GRAND TOTAL		\$ 2,637,731	\$ 13,802,700	\$ 2,875,200	\$ 7,977,300

CIP by Fund

Prior Year & Fiscal Year 2017-2018 and New Projects for Fiscal Year 2018-2019

Acct. No.	Project Title	Fund	FY 2016-2017	FY 2017-2018	FY 2017-18	FY 2018-2019
			Actual	Amended Budget	Estimated	Adopted Budget
100-5567	Local Street Improvement/Resurfacing	General	\$ -	\$ 75,000	\$ 75,000	\$ -
100-5582	City Facility Renovation	General	217,773	-	-	-
100-5583	Street Sign Replacement	General	45,000	400,000	20,000	-
100-5584	FY 16/17 Sidewalk Removal & Replacement	General	30,364	350,000	330,000	-
Total For General			\$ 293,137	\$ 825,000	\$ 425,000	\$ -
200-5514	ADA Transition Plan Implementation	Gas Tax	\$ -	\$ -	\$ -	\$ 25,000
200-5567	Local Street Improvements/Resurfacing - Various	Gas Tax	-	210,000	210,000	-
200-5583	Street Sign Replacement	Gas Tax	-	-	-	100,000
Total For Gas Tax			\$ -	\$ 210,000	\$ 210,000	\$ 125,000
202-5510	Local Street Improvement - Slurry Seal/Resurfacing	RMRA (SB 1)	\$ -	\$ -	\$ -	\$ 915,700
Total RMRA (SB 1)			\$ -	\$ -	\$ -	\$ 915,700
203-5510	Local Street Improvement - Slurry Seal/Resurfacing	Measure M	\$ -	\$ 425,000	\$ 158,000	\$ 700,000
Total Measure M			\$ -	\$ 425,000	\$ 158,000	\$ 700,000
205-5510	Local Street Improvement - Slurry Seal/Resurfacing	Measure R	\$ -	\$ 425,000	\$ 158,000	\$ 365,000
205-5512	Pavement Management Program	Measure R	-	25,000	25,000	-
205-5514	ADA Transition Plan	Measure R	-	72,000	72,000	-
205-5567	Local Street Improvements - Various Locations	Measure R	69,600	477,000	407,600	-
205-5569	Traffic Signal Improvements - Amar Rd.	Measure R	44,227	120,000	213,200	-
205-5574	Rule 20A Undergrounding - Amar Rd/Puente to Willow	Measure R	1,985	12,000	12,000	10,000
205-5589	Traffic Signal Improvements - Amar Rd/Willow	Measure R	-	-	-	150,000
Total for Measure R			\$ 115,812	\$ 1,131,000	\$ 887,800	\$ 525,000
210-5547	Bus Shelter Replacement/Refurbishment	Prop A	\$ 221,067	\$ -	\$ -	\$ -
Total for Prop A			\$ 221,067	\$ -	\$ -	\$ -
215-5512	Pavement Management Program	Prop C	\$ -	\$ 25,000	\$ 25,000	\$ -
215-5518	Pwky/Arterial Wall Improvements - Amar/Elliot	Prop C	-	600,000	105,000	615,000
215-5551	Major Street Resurfacing/Pkwy - Temple Ave (West Side)	Prop C	540,228	-	-	-
215-5568	Temple Ave Sidewalk/Parkway & Glendora Ave.	Prop C	(30,014)	-	-	-
215-5571	Valley Wall Phase III - Ferrero to Dora Guzman	Prop C	-	-	-	-
215-5575	Major Street Improvements/Resurfacing-Old Valley/Orange	Prop C	518,362	275,000	8,800	-
215-5576	Traffic Signal Improvements - Hacienda/N of Fairgrove	Prop C	-	100,000	-	100,000
215-5587	Major Street Resurfacing	Prop C	-	-	-	650,000
Total for Prop C			\$ 1,028,576	\$ 1,000,000	\$ 138,800	\$ 1,365,000
220-5551	Major Street Resurfacing/Pkwy - Temple Ave (West Side)	TDA	\$ 50,000	\$ -	\$ -	\$ -
220-5588	Safe Routes to School Master Plan	TDA	-	-	-	50,000
Total TDA			\$ 50,000	\$ -	\$ -	\$ 50,000
225-5568	Temple Ave Sidewalk/Parkway & Glendora Ave.	STPL	\$ 28,059	\$ -	\$ -	\$ -
Total for STPL			\$ 28,059	\$ -	\$ -	\$ -
230-5569	Traffic Signal Improvements - Amar Rd.	HSIP	\$ -	\$ 874,600	\$ 688,200	\$ -
230-5586	Crosswalk Enhancements (8 locations)	HSIP	-	-	-	783,600
Total HSIP			\$ -	\$ 874,600	\$ 688,200	\$ 783,600

CIP by Fund continued...

Prior Year & Fiscal Year 2017-2018 and New Projects for Fiscal Year 2018-2019

Acct. No.	Project Title	Fund	FY 2017-2018		FY 2017-18 Estimated	FY 2018-2019 Adopted Budget
			FY 2016-2017 Actual	Amended Budget		
260-5550	Park Restroom Improvements - La Puente Park	CDBG	\$ 23,525	\$ 275,000	\$ 140,000	\$ 208,000
	Total for CDBG		\$ 23,525	\$ 275,000	\$ 140,000	\$ 208,000
280-5547	Bus Shelter Replacement/Refurbishment	Foothill Grant	\$ 35,000	\$ -	\$ -	\$ -
280-5585	Skateboard Park	State Grant	-	-	-	90,000
280-5588	Safe Routes to School Master Plan	County Grant	-	-	-	200,000
280-5589	Traffic Signal Improvements - Amar Rd/Willow	County Grant	-	-	-	50,000
	Total for Miscellaneous Grants		\$ 35,000	\$ -	\$ -	\$ 340,000
285-5520	Street Light Purchase	LLD	\$ -	\$ 600,000	\$ 600,000	\$ 200,000
285-5522	Energy Efficiency Project/Street Light Conversion	LLD	-	2,590,000	-	615,000
285-5567	Local Street Improvement/Resurfacing	LLD	-	170,305	163,800	-
	Total for Lighting & Landscaping		\$ -	\$ 3,360,305	\$ 763,800	\$ 815,000
400-5516	Valley Blvd Improvements	Capital Projects	\$ -	\$ 4,384,100	\$ 220,000	\$ -
400-5571	Valley Wall Phase III - Ferrero to Dora Guzman	Capital Projects	912,155	-	-	-
400-5576	Traffic Signal Improvements - Hacienda/N of Fairgrove	Developer	-	300,000	-	250,000
	Total for Capital Projects		\$ 912,155	\$ 4,684,100	\$ 220,000	\$ 250,000
500-5532	Santo Oro Storm Drain and Local Street Improvement	Sewer	\$ -	\$ -	\$ -	\$ -
500-5580	Sewer Capital Improvements - Valley Blvd/Wickford to Ferrero and Wickford Ave/Valley to Inyo	Sewer	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
500-5581	Sewer Maintenance Improvements - Various Locations	Sewer	-	900,000	-	900,000
	Total for Sewer		\$ -	\$ 1,900,000	\$ -	\$ 1,900,000
	Grand Total		\$ 2,707,331	\$ 14,685,005	\$ 3,631,600	\$ 7,977,300



DESCRIPTION OF FUNDS

Description of Funds

Fiscal Year 2018-2019

The fund types used by the City are as follows:

GOVERNMENTAL FUNDS

General Fund accounts for the revenues and expenditures used to carry out basic governmental functions of the City such as general government, public safety, public works, community development, and recreation services. Revenue is recorded by source (e.g., property taxes, licenses and permits, intergovernmental, charges for service, and fines and forfeitures). General Fund expenditures include the day-to-day operating expenditures, equipment, and capital improvement costs that are not paid through other funds. They are recorded by major functional classification and operating departments. This fund accounts for all financial transactions that are not properly accounted for in another fund.

Special Revenue Funds account for the revenues derived from specific revenue sources, which are usually required by law or administrative regulation to be accounted for in separate funds. The Special Revenues Funds are restricted to expenditures for specified purposes.

- **Gas Tax Fund** accounts for gasoline taxes received by the City. These funds are apportioned under the Streets and Highways Code, Sections 2103, 2105, 2106, 2107, and 2107.5 of the State of California. These funds are earmarked for street maintenance, rehabilitation, or improvement of public streets.
- **RMRA (SB1) Funds** accounts for gasoline taxes received by the City. These funds are apportioned under the Streets and Highways Code Section 2032 (h) of the State of California. These funds are earmarked for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system.
- **Measure M Fund** accounts for the new one half-cent (.5%) sales tax that was approved by Los Angeles County voters in November 2016. Measure M will increase to 1% on July 1, 2039 when Measure R expires. Proceeds from the sales tax are to be used for street and transportation projects.
- **Measure R Fund accounts** for a one half-cent (.5%) sales tax for Los Angeles County approved by voters in 2008. Measure R funds are to be used to finance new transportation projects and programs. Measure R is set to expire in 2039.
- **Prop A Transportation Fund** reflects the financial activity related to the City's share of Los Angeles County Proposition A Local Return sales tax dollars. This one cent (1%) sales tax was approved by voters in 1980. Expenditures related to fixed route and paratransit services, transportation demand management, transportation systems management and fare subsidy programs are examples of eligible uses of Proposition A Local Return Funds.
- **Prop C Transportation Fund** accounts for the City's share of the Los Angeles County Proposition C Local Return sales tax dollars. This one-half cent (.5%) sales tax was approved by voters in 1990. These funds can be used for congestion management programs, bikeways and bike lanes, street improvements supporting public transit service and pavement management system projects.
- **Local Transportation Fund** accounts for Transportation Development Act Article 3 Funds received from Los Angeles County. TDA funds are allocated annually on a per capita basis. These funds are to be used for activities relating to pedestrian and bicycle projects.
- **Surface Transportation Program Local Grant (STPL)** accounts for funds received from the Department of Transportation for specific transportation capital improvement projects.
- **Highway Safety Improvement Program (HSIP) Fund** accounts for grants received from the Department of Transportation for specific capital improvement projects. These funds are to be used on transportation projects that improve the safety of its users.

- **Safe Routes to School (SR2S)** accounts for grants received from the Department of Transportation. These funds are intended to fund projects that improve safety and efforts that promote walking and bicycling within a collaborative community framework.
- **Supplemental Law Enforcement Fund** - State COPS Fund accounts for funds received from the State of California under AB 3229 for the purpose of the Citizens Option for Public Safety (COPS) program. These funds are used for front-line law enforcement services.
- **Edward Byrne Memorial Justice Assistance (JAG) Grant** accounts for grants received from the United States Department of Justice for the purpose of reducing crime and improving public safety.
- **Office of Traffic Safety Fund** accounts for fees collected for the impoundment of vehicles at a La Puente Traffic Offender Program (LAPTOP) check point.
- **Asset Seizure Fund** accounts for the revenue received from asset forfeiture fines. This fund is used to support law enforcement.
- **Community Development Block** accounts for funds received from the Department of Housing and Urban Development (HUD). The City receives an entitlement under the federal grant program and administers its own grant award. The funds are used to revitalize neighborhoods through housing rehabilitation, expand affordable housing and economic opportunities, and improve community facilities and services, primarily to benefit low and moderate income families.
- **Cal Home Grant Fund** accounts for the costs for the housing rehab construction loan program which includes construction, asbestos/lead testing, abatement and abatement clearance monitoring.
- **Air Quality Management District Fund** accounts for clean air fees collected by the State and distributed by the Southern California Air Quality Management District to cities for clean air project expenditures. This fund is used to fund programs to reduce air pollution from mobile sources such as cars, trucks, and buses.
- **PEG Access Cable Fund** accounts for funds received from cable television providers as part of the franchise fees to develop public, educational, and governmental access to cable television.
- **Miscellaneous Grants Fund** accounts for smaller state and local grants that do not fit into other special revenue funds. Examples of grants in this category are the Foothill Transit grant and Cal-Recycle grants.
- **Measure A – Safe Parks Fund** accounts for the new annual parcel tax of 1.5 cents per square foot of development. Proceeds from the parcel tax will go to help protect and maintain our neighborhood parks and outdoor areas.
- **Lighting & Landscaping Fund** – In April 2016, the City Council requested the transfer of County Lighting Maintenance District 1744 from the County of Los Angeles to the City effective July 1, 2017. Additionally, with the assistance of the local legislature, a bill was passed reconstructing the District from a 1911 Act to a 1972 Act district. This fund accounts for tax revenues received and the associated district expenditures.

Proprietary Funds, also known Enterprise Funds, are used to account for the sewer service charge exclusively for the operation, maintenance, capital costs and debt service payments of the City's sewer system. An ordinance was adopted on August 8th, 2006 to collect sewer service fees on parcels within the City. The annual amount charged for sewer service to each parcel is based on flow and strength studies prepared by Los Angeles County Sanitation District which determines the hydraulic loading and strength characteristics of each customer class. Sewer rate fees have remained the same since the adoption of this fee. On March 10, 2009, the City Council adopted Resolution No. 09-4784, pursuant to Section 5853 of the Streets and Highways Code, to withdraw from the Consolidated Sewer Maintenance District of the County of Los Angeles ("CSMD") and undertake the operation and maintenance of the City's sewer system beginning July 1, 2010.

Internal Service Funds are used to account for equipment management and information technology (IT) services, performed internally by the department for the user departments as well as vehicle maintenance and replacement. Other than the interest earned on investments, it is basically a chargeback to various departments based on the actual usage and costs associated with vehicle and equipment services and I.T. related costs.

- **Equipment Maintenance & Replacement:** IT services include the citywide computer network and accounting software support. Costs of equipment and services used are accumulated in this fund and proportionately charged back to departments based on the number of computers within each department.
- **Vehicle Maintenance & Replacement Fund:** Accumulates resources to fund the maintenance, operations and replacement of City licensed vehicles and motorized equipment.



GLOSSARY

Glossary

Fiscal Year 2018-2019

The La Puente Budget Document contains a number of terms used in a manner unique to public finance. These terms are explained in the following glossary.

ACCOUNTABILITY. The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry, to justify the raising of public resources and the purposes for which they are used.

ACCOUNTING SYSTEM. The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

ACTIVITY. A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., legislative/legal, administration, city clerk, finance, human resources, general, and insurance/surety are activities within the general government function).

ACTIVITY CLASSIFICATION. Expenditure classification according to the specific type of activity performed by one of more organizational units

ANNUAL FINANCIAL REPORT. A financial report applicable to a single fiscal year.

APPROPRIATION. A legal authorization granted by a legislative body or the City Council to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

APPROPRIATION/BUDGET RESOLUTION. A resolution through which appropriations are given legal effect.

ASSESSED VALUATION. A dollar value placed on real estate or other property by the County as a basis for levying property taxes.

ASSET. An economic resource or probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

AUDIT. A review of the City's accounts by an independent auditing firm to substantiate fiscal year-end balances and assure compliance with generally accepted standards for financial accounting and reporting.

BASIS OF ACCOUNTING. A term used to refer to when revenues, expenditures, expenses, and transfers-- and the related assets and liabilities-- are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BUDGET. A plan of financial operation listing an estimate of proposed expenditures and the proposed means of financing them for a particular time period. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body. The budget is "proposed" until it has been approved by the City Council at which time it is "adopted".

BUDGETARY COMPARISONS. Statements or schedules presenting comparisons between approved budgetary amounts (as amended) and actual results of operation on the budgetary basis.

BUDGETARY CONTROL. The control of management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT. The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

BUDGET-GAAP BASIS DIFFERENCES. Differences arising from the use of a basis of accounting for budgetary purposes that differ from the basis of accounting applicable to the fund type when reporting on operations in conformity with GAAP. For example, a cash-basis budget would produce a budget-GAAP basis difference.

BUDGET MESSAGE. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of government's experience during the past period and its financial status at the time of the message and recommendations regarding the financial policy for the coming period.

CAPITAL IMPROVEMENT BUDGET. A plan of proposed capital improvements to be implemented over a period of years and the means of financing them.

CAPITAL OUTLAY EXPENDITURES. Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

CONTINUING APPROPRIATION. An appropriation that once established is automatically renewed without further legislative action, period after period, until altered or revoked. The term should not be confused with intermediate appropriations.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT PROCEEDS. The difference between the face amount of debt and the issuance discount or the sum of the face amount and the issuance premium. Debt proceeds differ from cash receipts to the extent issuance costs, such as underwriters' fees, are withheld by the underwriter.

DEFERRED MAINTENANCE. The act of not performing (deferring) maintenance at the time it should have been, or was scheduled to be, performed. Maintenance in this context means more than routine preventive maintenance and repairs. It also includes replacement of parts, periodic road resurfacing and other activities needed to maintain the fixed asset at its original contemplated serviceability for its original estimated life.

DEFERRED REVENUE. Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example of deferred revenue.

DEFICIT. (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DEPRECIATION. (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

ENCUMBRANCES. Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND. A fund established to account for operations financed and operated in a manner similar to private business enterprise (e.g. sewer maintenance system). In this case, the governing body intends that cost (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES. Decreases in net financial resources. Expenditures include operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES. Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

FINANCIAL RESOURCES. Cash and other assets that, in the normal course of operations, will become cash.

FISCAL YEAR. A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FRANCHISE. A special privilege granted by a government permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FUNCTION. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., city council, city clerk, administration, planning/zoning, transit, public

FUNCTIONAL CLASSIFICATION. Expenditure classification according to the principal purposes for which expenditures are made (e.g. public safety).

FUND. A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE. The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND TYPE. Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

GOVERNMENTAL FUND TYPES. Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities—except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

GOVERNMENTAL-TYPE ACTIVITIES. Those activities of a government that are carried out primarily to provide services to citizens and that are financed primarily through taxes and intergovernmental grants.

GRANTS. Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

INFRASTRUCTURE ASSETS. Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

INTERFUND TRANSACTIONS. Transactions between funds of the same government reporting entity. They include (1) quasi-external transactions, (2) reimbursement, (3) residual equity transfers, (4) operating transfers and (5) inter fund loans.

INTERFUND TRANSFERS. All inter fund transactions except loans, quasi-external transactions and reimbursements. Transfers can be classified as belonging to one of two major categories: residual equity transfers or operating transfers.

INTERGOVERNMENTAL REVENUE. Revenues received from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department or agency to other department or agencies of a government or to other governments, on a cost-reimbursement basis.

LEVY. (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

MEASUREMENT FOCUS. The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

NET INCOME. Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expense and operating transfers out.

NONOPERATING EXPENSES. Proprietary fund expenses not directly related to the fund's primary activities (e.g., interest).

NONOPERATING REVENUES. Proprietary fund revenues incidental to or byproducts of, the fund's primary activities.

OBJECT. As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g. personal services, contractual services, material and supplies).

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES. Proprietary fund expenses related directly to the fund's primary activities.

OPERATING GRANTS. Grants that are restricted by the grantor to operating purposes or that may be used for either capital or operating purposes at the discretion of the grantee.

OPERATING TRANSFERS. All inter fund transfers other than residual equity transfers (e.g. legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

ORDINANCE. A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

OTHER FINANCING SOURCES. Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

OTHER FINANCING USES. Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

PAY-AS-YOU-GO BASIS. In the context of pension accounting and risk management, the failure to finance retirement obligations or anticipated losses on a current basis, using an acceptable actuarial funding method.

PREPAID ITEMS. Payment in advance of the receipt of goods and services in an exchange transaction. Prepaid items (e.g. prepaid rent and unexpired insurance premiums) differ from deferred charges (e.g. unamortized issuance costs) in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations.

REVENUES. (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers.

REVOLVING FUND. (1) An internal service fund. (2) An imprest account accounted for as an asset of a fund.

RISK MANAGEMENT. All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

SELF-INSURANCE. A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self-insurance is a misnomer.

SERVICE ASSESSMENTS. Special assessment projects for operating activities that do not result in the purchases or construction of fixed assets. Often such service assessments are for services that are normally provided to the public as general government functions and that would otherwise be financed by the general fund or a special revenue fund. Those services include street lighting, street cleaning and snow plowing. Financing for these routine services typically comes from general revenues. However, when routine services are extended to property owners outside the normal service area of the government or are provided at a higher level or at more frequent intervals than that provided the general public, special assessments are sometimes levied.

SINGLE AUDIT. An audit performed in accordance with the Single Audit Act and Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL ASSESSMENT ROLL. The official list showing the amount of special assessments levied against each property presumed to be benefited by an improvement or service.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that is legally restricted to expenditure for specified purposes.

TAXES. Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current permanent benefits.

TRUST AND AGENCY FUND. Fund used to report resources held by the reporting government in a purely custodial capacity.

Glossary of Acronyms

Fiscal Year 2018-2019

ADA	Americans with Disabilities Act
AED	Automatic External Defibrillator
AQMD	Air Quality Management District
ARRA	American Recovery Reinvestment Act of 2009
CalPERS	California Public Employees Retirement System
CIP	Capital Improvement Projects
CLOT	Click it or Ticket grant
CDBG	Community Development Block Grant
CDC	La Puente Community Development Commission
CERBT	California Employers Retiree Benefit Trust
COPS	Citizen's Option Public Safety grant
CSMD	Consolidated Sewer Maintenance District
DOC	Dental Optical Care Program
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FPPC	Fair Political Practices Commission
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GIS	Geographic Information System
HES	Hazard Elimination Safety grant
HSIP	Highway Safety Improvement Program
HUD	Department of Housing and Urban Development
IT	Information Technology
JAG	Edward Byrne Memorial Justice Assistance Grant
MIS	Management Information System
MTA	Metropolitan Transportation Authority
MVLF	Motor Vehicle License Fees
NPDES	National Pollutant Discharge Elimination System
OPEB	Other Post-Employment Benefits
SR2S	Safe Routes to School grant
STPL	Surface Transportation Program Local grant
TAB	Tax Allocation Bonds
TDA-3	Transportation Development Act Article 3 Grant
VLF	Vehicle License Fees
WDR	Waste Discharge Requirements