City of La Puente
CALIFORNIA

BUDGET

FOR THE FISCAL YEAR ENDED
JUNE 30, 2027

THE • CITY • OF

La Puente

"WHERE THE PAST MEETS THE FUTURE"

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City Manager's Message

Fiscal Year 2026-2027

July 1, 2026

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

In the following pages you will find the adopted Budget and Capital Improvement Program for the fiscal year ending June 30, 2027. The budget is the product of months of collaboration between elected officials, staff, and constituents and represents the collective goals and ideals of our community. It is a policy document, a fiscal plan, an operations guide, and a communications device. As with every annual budget, this document outlines continued funding for critical everyday services: sewer, landscaping and streetlights, animal control, solid waste, and policing. Beyond the day-to-day numbers, it also provides for aspirational projects intended to place La Puente on a track towards a brighter future. This includes long-term investments in capital facilities for recreation and leisure, a youth workforce development program, a robust calendar of community events, assistance to local unhoused individuals, and outlay for critical safety improvements for pedestrians, cyclists, and motorists. As you review the FY 2026/2027 budget, I invite you to envision for yourself how city services and operations can create a lasting impact for years to come.

Citywide Budgetary Position

The combined expenditure budget for all funds totals $52,641,200, including $16,124,200 dedicated to capital improvements, and the combined revenue forecast is $47,028,600.

General Fund Budget Overview

The General Fund is the City's largest fund. It finances the majority of day-to-day operations and can be used for any legitimate governmental purpose, within the confines of the law and the policy direction of City Council. Within the General Fund operating budget for Fiscal Year 2026-2027, operating expenditures are $23,429,700 and revenues are $23,429,700, creating a balanced budget.

General Fund Significant Trends

The Consumer Price Index (CPI), a common measure of inflation, has risen by 3.40% in the Los Angeles area over the past 12 months (source: US Bureau of Labor Statistics). This has several impacts on the municipal budget, including increased costs, wage pressure, reduced purchasing power, and in some cases, lower revenues. With this in mind, staff has proposed a conservative budget. General fund operating expenditures, slated at $23,429,700, show a 6.0% increase from the final amended FY 2025-2026 Budget ($22,029,300).

Total revenues in the fund are expected to display a 16% increase over last year's budget. The increase in overall revenues is attributed to the city receiving one-time grant funding for various capital project grants such as the Park Activity Building and various road improvement projects that span over the next fiscal year as well as grant funding for a workforce program that is scheduled to end at the end of the calendar year.

Taxes are budgeted for a total of $19,222,400, a 6% increase compared to the prior fiscal year budget. Property Tax is the largest revenue source in the General Fund, and is budgeted at $9,261,200 including vehicle license fees. As local real estate values remain high but seemingly stable, healthy returns from property taxes help shore up revenues and supplement less robust intake in other categories. Sales and Use Tax and Sales & Use Tax-Measure LP are forecasted to realize a combined $7,939,100, an increase of approximately 6% from the adopted FY 2025-2026 amounts. This is consistent with statewide trends of increasing sales tax revenues in recent years. It can be generally attributed to shifting retail patterns and changes in consumer spending. The City continues to promote economic development among local businesses, and remains committed to expanding its retail tax base.

Budget Year Priorities and Goals

As has been the case in prior periods, the budget presented herein provides continued funding for the areas of most concern to the La Puente community. Areas of emphasis contained within the Fiscal Year 2026-2027 budget can be broken down into three main categories: 1) public safety 2) capital improvements and 3) community development. The following paragraphs describe in greater detail how these goals are connected with budgetary resources:

Public Safety

Crime and violence are perennial concerns, and their consequences are felt at all levels of society. Appropriations for Public Safety total $12,056,100. This represents an increased investment in the safety and security of our community by the City Council in the amount of $261,500 over the previous year. The bulk of this is made up of the City's policing contract with the Los Angeles County Sheriff's Department, including strategic crime reduction efforts led by the City Manager's Office in conjunction with the Special Assignment Officer (SAO) team. The remainder of the public safety expenditure category consists of Code Enforcement and Animal Control, two internal departments that focus on health, welfare, and quality of life concerns in the local area.

Capital Improvements

The FY 2026-2027 Capital Improvement Program (CIP) totals $16,124,200. The CIP finances long term assets that are put into use throughout La Puente.

The largest capital project contained within this budget is the Active Transportation Program - Cycle 6 ($4,250,000) funded primarily by a state grant. The purpose of this project will be to construct sidewalks, ADA ramps, bike lanes, and new HAWK traffic signals that support and promote pedestrian travel and cyclists.

Another capital project contained within this budget is the Park Activity center ($3,900,000) funded by both a federal grant and a state grant. The ultimate goal is to create a multipurpose building at La Puente Park, for use by various sports and activity programs. This activity center is intended to be a state-of-the-art recreational facility.

Roadway and pedestrian safety have long been important priorities for the City, and this year's CIP makes no exception. $4,762,200 has been identified within the CIP for construction costs related to Phase III of the Local Streets Pavement Resurfacing project. The purpose of this project is to repave residential streets that are in poor condition. Other capital budget appropriations for streets and roads include $2,000,000 for sewer improvements on various streets, $820,000 from a federal grant to repair segments of Temple Avenue and Stimson Avenue including replacement of sidewalks, driveways, and curb ramps , and $192,000 to retrofit catch basins throughout the City.

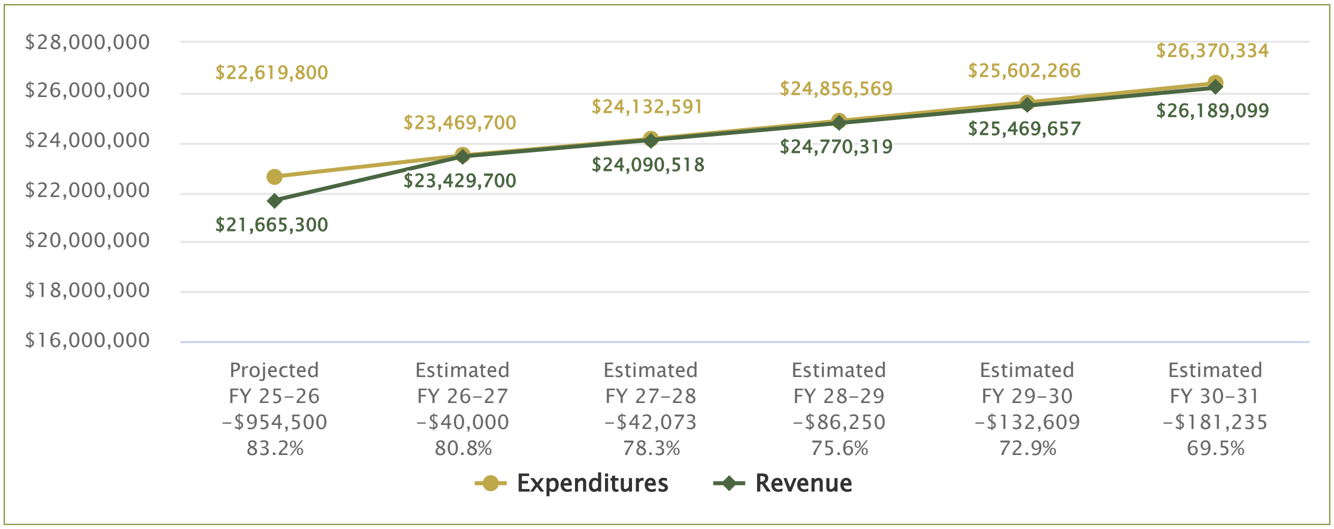
Community Development

Nearly $1.5 million has been appropriated for the ongoing Youth Workforce Development Program. After three successful cycles during FY 2023/2024, FY 2024/2025, and FY 2025/2026, the grant will continue and is scheduled to be completed on December 31, 2026. The grant, bestowed by the Californians for All Job Corps program through the Governor's Office, has allowed the City to develop part-time jobs throughout its various operating departments to provide meaningful employment opportunities for individuals aged 18-30 in the local community. The intention of the program is for participants to gain knowledge, skills, and certifications that can be applied to full-time work in the future. Many program participants work throughout City facilities serving the public and are engaged in cleanup of the City rights-of-way.

Encouraging home ownership is also a priority for staff and the City Council. The fiscal year 2026/2027 budget contains $300,500 in downpayment assistance for first time homebuyers, funded by the Permanent Local Housing Assistance (PLHA) program through the California Department of Housing and Community Development. As in previous budgets, the CalHome and Community Development Block Grant (CDBG) housing rehabilitation programs remain active, allowing local residents to receive a grant or loan to improve the aesthetics and safety of their homes. These two funds are appropriated with a combined total of more than $700,000.

Long-Term Outlook

The City maintains five year operating projections for revenues and expenditures. City policy dictates the adoption of a balanced budget each year, maintaining the structural integrity of fund balances. If operating expenditures exceed revenues in any given year, fund balance is required to subsidize the shortfall. Consistent use of fund balance to finance ongoing agency operations can deplete resources in the long run, and avoiding this necessity is an important part of the City's financial strategy. A noteworthy exception is the utilization of fund balance for the purpose of capital improvement (CIP) projects, which are one-time investments in the community's long-term viability. The graph below offers a depiction of the City's five year revenue and expenditure predictions.



General Fund Reserves

The City's budget policy requires that the City maintain an undesignated, unappropriated reserve amount of at least 25% of annual general fund budgeted expenditures. This means that the City must have in savings funds worth at least 25% of one year's expenditures. The Government Finance Officers Association recommends maintaining a 40% ratio as a measure of protection against future periods of declining revenues. Fiscal Year 2026-2027 ending reserve balance is forecasted to be $19,494,008 or 83% of budgeted general fund expenditures. These robust reserves can lessen the impact of reductions in revenue due to recessions and other disruptions to the economic cycle.

Conclusion

I want to take a moment to express my heartfelt gratitude to each of you for taking the time to read and engage with our budget. Your interest and feedback are invaluable as we work together to shape our community's future. Your commitment to understanding how our resources are allocated demonstrates a shared dedication to transparency and progress. I appreciate your insights and look forward to continuing this important conversation.

I would like to extend my appreciation to the City Council for its diligent planning and foresight in fiscal matters, which leaves the City better positioned to address our challenges and seize new opportunities. Further, I would like to thank the City's Executive Management for their contributions to the development of this document, as well as the Budget Team including Troy Grunklee, CPA, Director of Administrative Services and Candice Yu, Principal Accountant.

My last and most important gratitude is dedicated to the residents of La Puente. Your passion for creating a healthier, more sustainable future is visible each and every day, and is representative of the highest ideals of American democracy.

Respectfully Submitted,

Robert Lindsey
City Manager

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of La Puente
California

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill
Executive Director

RESOLUTION NO. 26-5992

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PUENTE, CALIFORNIA, APPROVING THE PROPOSED BUDGET AND CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEAR 2026-2027

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 2026-2027 Proposed Budget and Capital Improvement Program; and

WHEREAS, the City Council, as the legislative body of the City, has reviewed and accepted the Proposed 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 "FY 26-27 Budget Book - Proposed" 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.

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 6. 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 7. 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 May 2026, by the following vote:

AYES:	COUNCILMEMBERS: Klinakis, Munoz, Argudo, Mendoza, Quinones.
NOES:	COUNCILMEMBERS: None.
ABSENT:	COUNCILMEMBERS: None.
ABSTAIN:	COUNCILMEMBERS: None.

Charlie Klinakis, Mayor

ATTEST:

Martha Torres, MPA, CMC, City Clerk

La Puente City Council

Council Member
Nadia Mendoza

Council Member
Gabriel Quiñones

Mayor
Charlie Klinakis

Mayor Pro Tem
Valerie Muñoz

Council Member
David Argudo

City Management Team

City Manager
Robert Lindsey

City Attorney
Olivarez Madruga Law Organization LLP

Director of Development Services
Abraham Tellez

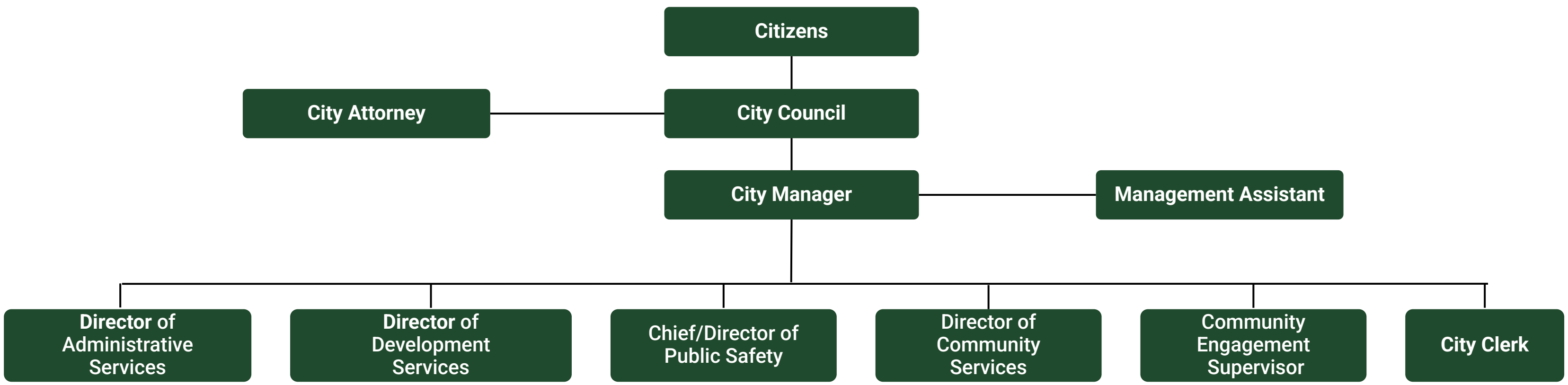
City Clerk
Martha Torres, MPA, CMC

Director of Community Services
Alex Bauman

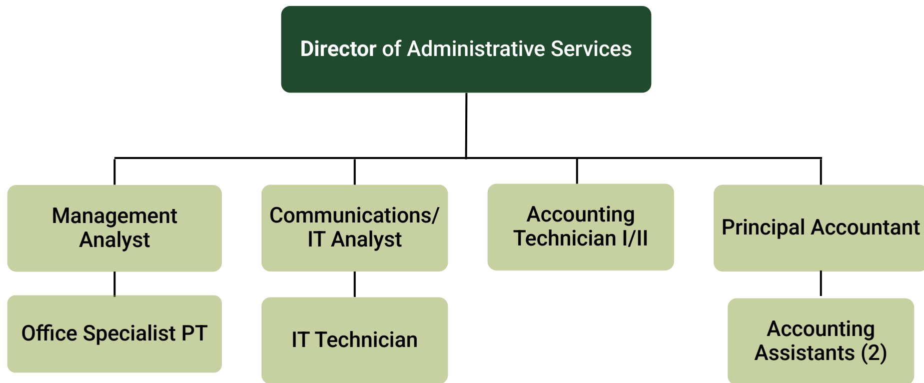
Director of Administrative Services
Troy Grunklee, CPA

Director of Public Safety
Jeffrey Buckwell

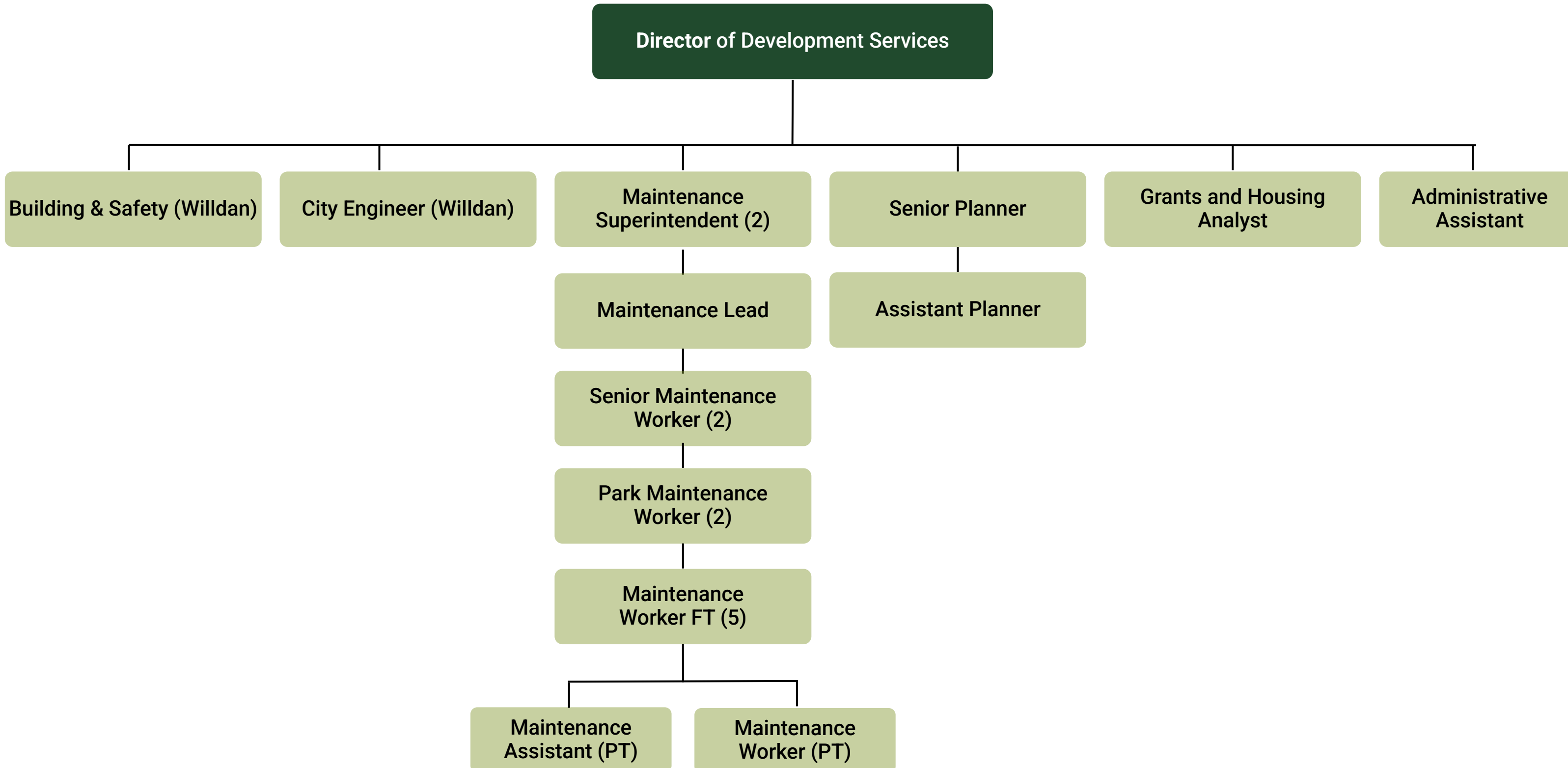
City of La Puente Organizational Structure



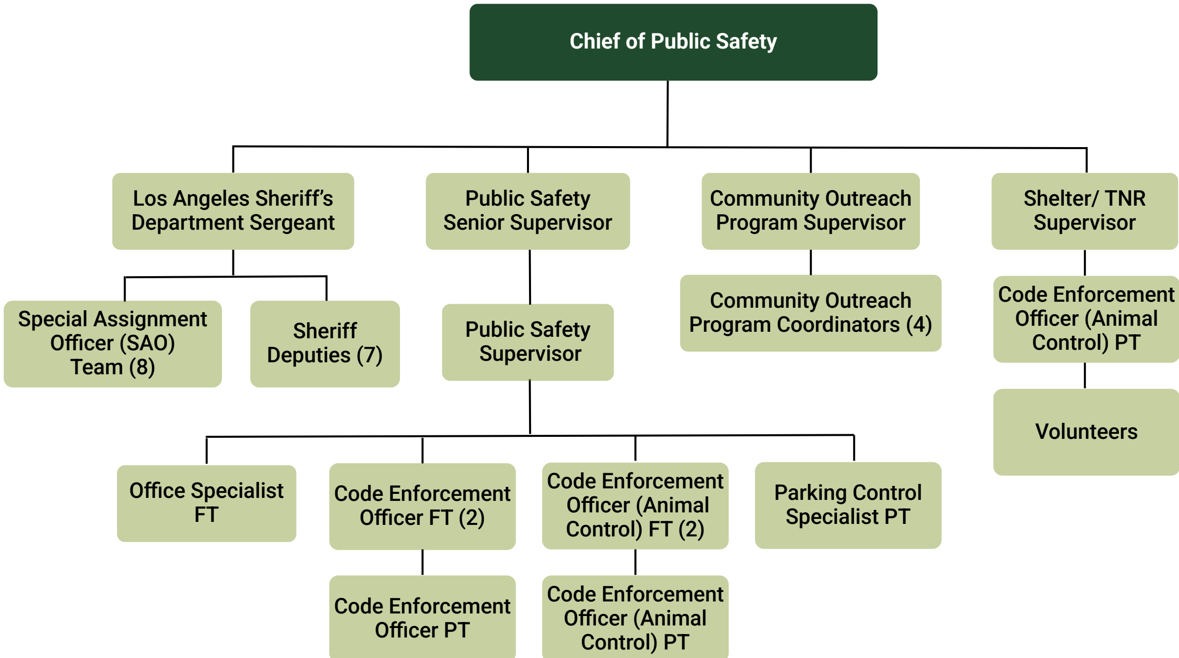
Department of Administrative Services



Department of Development Services

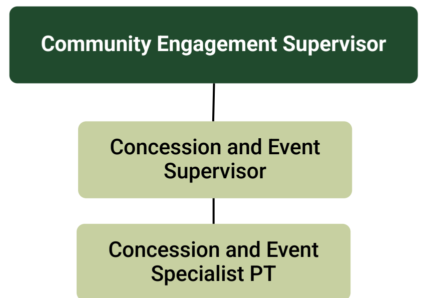


Department of Public Safety

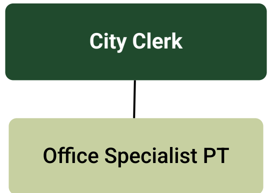


Department of Community Services

Community Engagement



Office of the City Clerk



La Puente at a Glance
Fiscal Year 2026-2027

The City of La Puente is located 20 miles east of Downtown Los Angeles in the San Gabriel Valley. The community is predominantly residential, and has a population of 37,142. Commercial areas are located primarily along major thoroughfares, and industrial use accounts for less than five percent (5%) of the City's 3.5 square mile land area. The City is situated near the 10, 60, and 605 Freeways, facilitating access to all regions of Southern California.

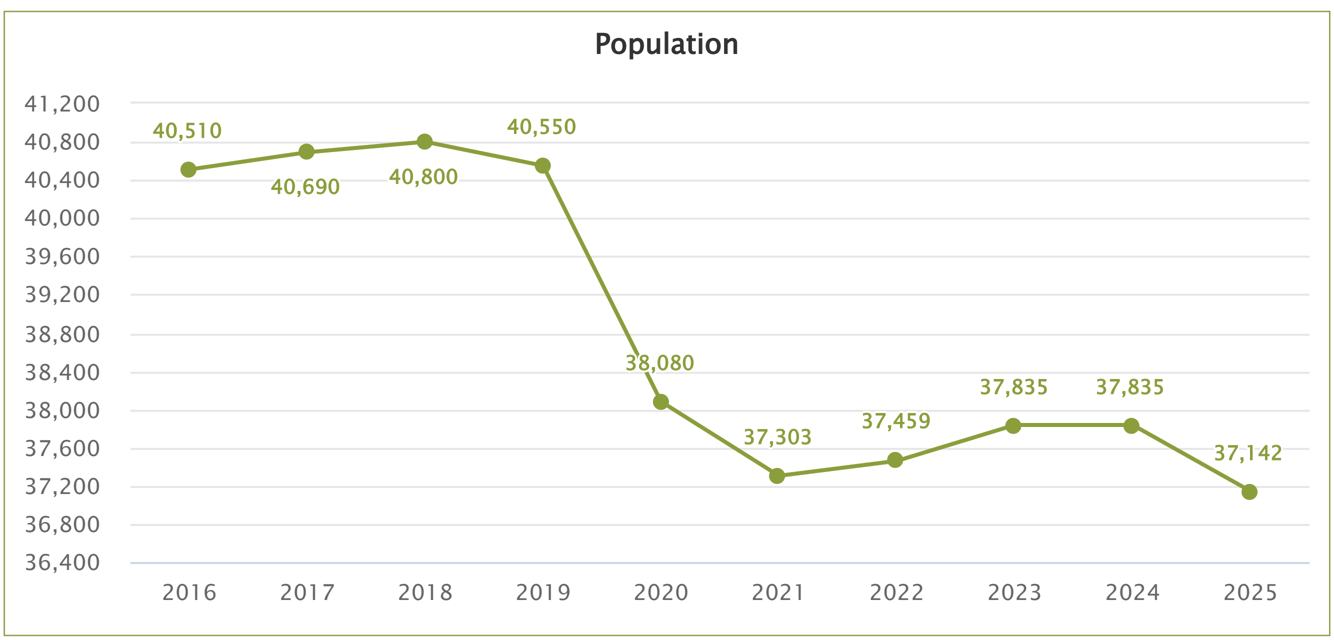
The City was incorporated on August 1, 1956; however, the history of the area began several centuries prior. The word Puente means "bridge" in Spanish, and refers to an early bridge built across the San Jose Creek by members of the Portola-Serra expedition in 1769 as they surveyed the region for Spain. A modernized version of the bridge can be seen in the City's colorful seal.

The modern-day 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 1930s, 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 on the second Tuesday of each month at 7:00 p.m. and the fourth Tuesday of each month at 9:30 a.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, fire, engineering and building services, and public works services. The City operates various facilities to serve the community, including a Community Center, Youth Learning Activity Center, Senior Center, La Puente Park, and Nature Education Center.

City of La Puente Demographics and Data

- **Incorporated Area:** 3.5 square miles
- **Sphere of Influence Area:** 0.96 square miles (742 acres)
- **Population:**
  - 2025 Estimate: 37,142
  - 2020 Census 38,080
  - Percent Change: 6.03% decrease in population since 2015

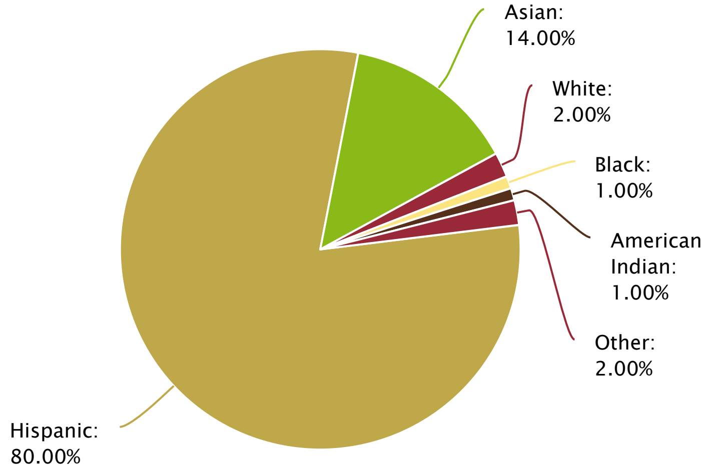


La Puente at a Glance
Fiscal Year 2026-2027

City of La Puente Demographics and Data

- **Population by Ethnic Group**

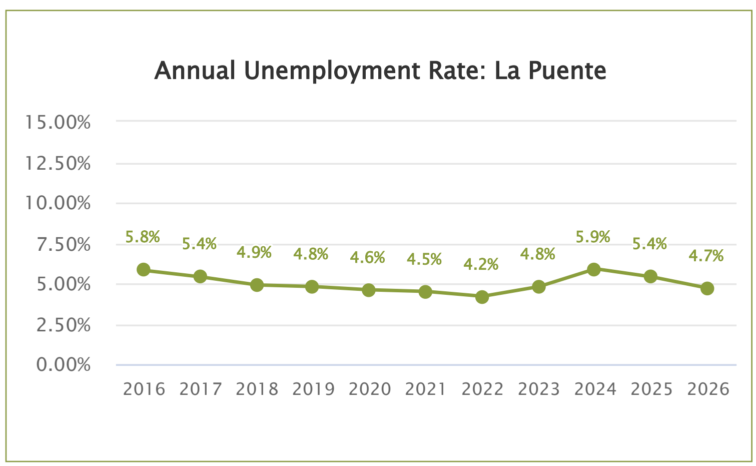
Hispanic	80.00%
Asian	14.00%
White	2.00%
Black	1.00%
American Indian	1.00%
Other	2.00%



- **2026 Unemployment Rate** 4.70%
- **Percent Change in Unemployment Rate last 10 years** 23.40% reduction

Annual Unemployment Rate

2016	5.80%
2017	5.40%
2018	4.90%
2019	4.80%
2020	4.60%
2021	4.50%
2022	4.20%
2023	4.80%
2024	5.90%
2025	5.40%
2026	4.70%



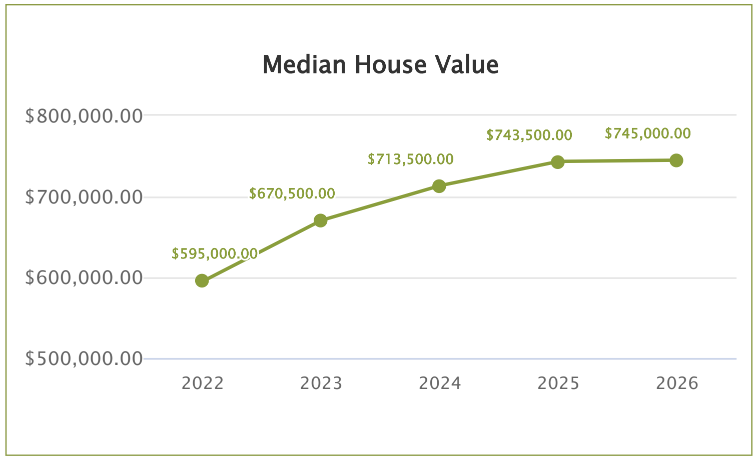
La Puente at a Glance
Fiscal Year 2026-2027

City of La Puente Data

- **Housing**
  - Dwelling Units: 9,791
  - Median Value: $745,000
  - Percent Change of Median House Values: 2.0% increase in value

Annual Median House Value

2022	$	595,000
2023	$	670,500
2024	$	713,500
2025	$	743,500
2026	$	745,000



- **Schools**

  Private 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 2026-2027

City of La Puente Data

Top 10 Employers

Business Name	No. of employees
Northgate Market	137
El Super # 24	126
CAD Works, Inc.	100
Alert Insulation	88
Walmart Stores Inc.	80
Ross Dress For Less	77
Food for Less # 369	75
Burlington	72
McDonald's	63
Merritt's Hardware	41

Parks and Landscape Areas

- **Public Parks:** 2
- **Sports Fields:** 2 baseball fields, 2 softball fields, and 2 multi-purpose fields

Departmental Performance Indicators
Fiscal Year 2026-2027

In Fiscal Year 2019-2020, the City of La Puente began a systematic program of tracking and analyzing objective operational measurements for each functional department. This program is in its eighth year of existence.

	FY 2023-2024	FY 2024-2025	FY 2025-2026
Development Services			
Building Permits Issued	1,248	1,102	836
Building Inspections Completed	2,631	2,391	2,361
Planning/Zoning Permits Issued	190	111	190
Accessory Dwelling Units (ADU) Approved	38	19	42
Accessory Dwelling Units (ADU) Constructed	12	35	30
Site Plan Design Review (SPDR)s Approved	32	51	62
Engineering Permits Issued	175	158	140
Trees Trimmed	1,701	1,894	1,452
Sidewalks Replaced (sqft)	4,093	-	10,170
ADA Curb Ramps Installed	-	-	22
Curbs and Gutters Replaced (linear feet)	820	190	1,670
Driveway Aprons Replaced (sqft)	5,000	-	4,678
Street Light Poles Replaced	3	3	5
Mileage of Streets Resurfaced	199	-	3
Housing Loans Issued	6	4	5
Housing Rehabilitations Completed	8	10	11
Housing Grants Issued	2	4	9
Business Assistance Grants Awarded	15	-	-
Transit: La Puente Link Ridership (passengers)	62,446	56,868	46,413
Transit: Dial-a-Ride Ridership (passengers)	3,374	3,840	3,452
Community Services			
Enrollment in Recreation Programs (participants)	891	2,717	3,134
Senior Meals Served	5,837	7,513	7,876
Child Meals Served	29,779	n/a	n/a

Public Safety & Community Outreach			
Citations Issued	15,217	16,764	12,106
Homeless Individuals-Number Housed	59	50	79
Homeless Individuals-Number of Cases Opened	126	121	198

City Clerk			
Public Records Act Requests Responded To	274	272	482
City Council Meetings	27	21	27
Certificates of Recognition Prepared	132	308	145
Candidate Statements Processed	*	*	*
Fair Political Practices Commission Filings	92	47	43
Ballots Cast	*	11,002	*

Administrative Services			
Payments Issued (number of payments)	3,165	3,139	2,868
Employees Hired	58	74	83

*City election cancelled in 2024 - no candidates running

GUIDE TO THE BUDGET

Annual Budget 2027

What is the Budget?
Fiscal Year 2026-2027

The La Puente City Council adopts the City's budget annually. The budget is valid for one fiscal year, beginning on July 1st and terminating on June 30th of the subsequent calendar year. All City funds are appropriated in the budget.

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

1. **Policy Document** - budget appropriations are the legal authority allowing the City to expend public resources. The budget also represents the City Council's goals and priorities for the year.
2. **Financial Plan** - expenditure, revenue, and fund balance estimates are presented. These can be compared to actual results throughout the year, monitoring the City's financial condition.
3. **Operations Guide** - staff decisions on programming, hiring, and purchasing are made throughout the year. Frequent reference is made to the budget, ensuring that decisions are financially viable and reflective of the City Council's policy.
4. **Communications Device** - the budget allows City staff and elected officials a medium for communicating financial and operational information with the various stakeholders in the community. The budget should focus on transparency in public finance.

Budget Process
Fiscal Year 2026-2027

JANUARY	FEBRUARY	APRIL/MAY	MAY	JUNE
SETTING PROPERTIES	**BUDGET DEVELOPMENT**	**INTERNAL BUDGET REVIEW**	**BUDGET REVIEW**	**BUDGET APPROVAL & ADOPTION**
The City Council develops spending priorities as outlined in the City's adopted strategic plan for the current fiscal year.	City departments begin their budgeting by taking the most recently adopted budget and adjusting for anticipated needs and changes. This may entail new programs, major cost items or reductions in the programs. The Capital Improvement Program is also listed.	All budgetary information is compiled by the Finance Manager and presented to the City Manager. The City Manager then reviews and discusses the proposed budget with departmental management, which may result in revisions or changes to balance the budget.	A study session is held to discuss the budget. The City Council reviews the entire preliminary budget and directs any necessary changes. These meetings are open to the public and the City Council takes into consideration any public testimony regarding the budget.	Once the preliminary budget is finalized, it is then presented to the City Council for approval and adoption. Once adopted, the budget is put into place for the new fiscal year on July 1st.

Once the annual budget is adopted, it may be amended at any time throughout the fiscal year. Budget Amendments may be requested by any department. They are prepared by the Administrative Services Department, approved by the City Manager, and presented to City Council if adoption is required, pursuant to the terms of Fiscal Policy 4 on the following page.

Fiscal Policies
Fiscal Year 2026-2027

1. The City's budget shall reflect the goals, values, and priorities of the City Council and is the foundation upon which the operations of the City are planned.
2. The City will ensure that it adopts a General Fund budget in which operating expenditures do not exceed revenues and recurring transfers-in (a balanced budget).
3. The City will endeavor to maintain a financially balanced and stable budget to minimize the effects of economic fluctuation. Each adopted budget will be balanced by using transfers and/or loans from other funds if necessary. Budgeted revenues with transfers/loans will be greater than or equal to total appropriated expenditures. The Annual Comprehensive Financial Report (ACFR) confirms the adoption of a balanced budget and notes any variances.
4. The City Council approves total budgeted appropriations that are prepared by fund, program, and activity. Three levels of budgetary control authority are established as follows: (1) department heads have the authority to transfer appropriations from one object account to another within activities and programs within the same fund; (2) the City Manager is authorized to transfer appropriations between activities and programs within the same fund; and (3) the City Council approves any appropriation amendments between funds.
5. City budget procedures will conform to state regulations and generally accepted accounting principles.
6. The City maintains its financial records in accordance with Generally Accepted Accounting Principles (GAAP). Governmental funds, including the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds, are accounted for using the modified accrual basis of accounting, while Proprietary Funds and Fiduciary Funds are accounted for using the full accrual basis of accounting.
7. Non-recurring revenues will not be used to fund recurring expenditures on an ongoing basis. One-time revenues shall be used for one-time expenditures, including capital items, and for the establishment of reserve accounts. Recurring revenues will fund the required transfers to the Equipment Maintenance & Replacement and Vehicle Maintenance & Replacement funds.
8. The budget will focus on long term financial strength and stability. The budget will include adequate reserves to provide for unanticipated expenditures. A minimum fund balance reserve will be maintained at 25% of the General Fund operating budget at all times.
9. Capital projects shall comply with the City's General Plan and may be funded with revenues, fund balance, or debt. Capital assets are defined by the adopted Capital Assets Policy using cost-based thresholds.
10. Investments and cash management will be the responsibility of the City Treasurer. The City will consolidate cash balances from all funds in order to maximize investment yields. Adherence to the adopted Investment Policy is required.
11. The City shall comply with its adopted Debt Management Policy at all times. It shall acquire new debt as needed, adhere to established debt limits, follow the set forth protocols for debt administration, and maintain proper records.
12. The City shall comply with its adopted Continuing Disclosure Undertaking Policy at all times in order to maintain conformity with securities laws and regulations relating to outstanding debt.
13. The City shall adhere to its adopted Tax Exempt Debt Policy at all times, ensuring continued compliance with federal tax requirements related to the issuance of municipal debt.
14. The City shall adhere to the expenditure authority limits and bidding procedures outlined in the Procurement Policy.

Department Fund Relationship

Fund	General Government	Administrative Services	Public Safety	Development Services	Community Services
100 General Fund	x	x	x	x	x
200 Gas Tax Fund				x	
202 RMRA (SB 1) Fund				x	
203 Measure M Fund				x	
205 Measure R Fund				x	
210 Proposition A Fund				x	
215 Proposition C Fund				x	
240 Supplement Law Enf Fund			x		
245 JAG Grant			x		
255 Asset Seizure Fund			x		
260 CDBG Program Fund				x	
263 American Rescue Plan Act Fund				x	
264 Permanent Local Housing (PLHA)				x	
265 Cal Home Grant Fund				x	
270 Air Quality Improvement Fund				x	
275 PEG Access Fund	x				
280 Miscellaneous Grant Fund				x	
283 Measure A - Safe Parks Fund				x	
284 Measure W Fund				x	
285 Lighting & Landscaping Fund				x	
300 Citywide Debt Service Fund		x			
305 Series 2019A Debt Service Fund				x	
310 Series 2019B Debt Service Fund				x	
400 Capital Projects Fund				x	
500 Sewer Construction/Mtce Fund				x	
550 Equipment Replacement Fund		x			
555 Vehicle Mtce/Replacement Fund				x	
610 Successor Agency Fund				x	

Summary of Estimated Fund Balances
Fiscal Year 2025-2026

	Fund Balance July 1, 2025	Revenues	Operating Expenditures
GENERAL FUND			
100 General Fund	$ 29,511,700	$ 21,182,300	$ 21,429,100
Total General Fund	**$ 29,511,700**	**$ 21,182,300**	**$ 21,429,100**
SPECIAL REVENUE FUNDS			
200 Gas Tax Fund	$ 72,400	$ 1,043,400	$ 973,600
202 RMRA (SB 1) Fund	600,500	1,018,000	66,000
203 Measure M Fund	292,600	709,000	269,700
205 Measure R Fund	296,600	638,000	268,900
210 Proposition A Fund	665,800	1,046,600	1,117,100
215 Proposition C Fund	3,451,500	929,000	82,800
220 Local Transportation (SB 821) Fund	-	175,000	-
240 Supplement Law Enf Fund	-	201,500	-
250 Office of Traffic Safety Fund	16,100	300	500
260 CDBG Program Fund	-	353,000	353,000
264 Permanent Local Housing (PLHA)	(3,600)	142,200	138,600
265 Cal Home Grant Fund	1,432,100	15,000	212,000
270 Air Quality Improvement Fund	124,800	54,300	-
275 PEG Access Fund	94,900	25,000	36,000
280 Miscellaneous Grant Fund	(297,000)	2,918,800	1,471,800
283 Measure A - Safe Parks Fund	(162,600)	1,203,100	61,600
284 Measure W Fund	790,000	363,100	122,900
285 Lighting & Landscaping Fund	827,800	1,104,300	1,071,200
290 Housing	650,400	11,000	-
Total Special Revenue Funds	**$ 8,852,300**	**$ 11,950,600**	**$ 6,245,700**
DEBT SERVICE FUNDS			
300 Citywide Debt Service Fund	$ -	$ -	$ 868,100
305 Series 2019A Debt Service Fund	-	-	264,200
310 Series 2019B Debt Service Fund	-	-	233,600
Total Debt Service Funds	**$ -**	**$ -**	**$ 1,365,900**
CAPITAL PROJECTS FUNDS			
400 Capital Projects Fund	$ 500	$ -	$ 53,300
Total Capital Projects Funds	**$ 500**	**$ -**	**$ 53,300**
ENTERPRISE FUNDS			
500 Sewer Construction/Mtce Fund	$ 10,110,800	$ 1,441,000	$ 873,900
Total Enterprise Funds	**$ 10,110,800**	**$ 1,441,000**	**$ 873,900**
INTERNAL SERVICE FUNDS			
550 Equipment Replacement Fund	$ 624,300	$ 336,200	$ 279,600
555 Vehicle Mtce/Replacement Fund	1,360,700	647,800	984,200
Total Internal Service Funds	**$ 1,985,000**	**$ 984,000**	**$ 1,263,800**
SUCCESSOR AGENCY			
610 Successor Agency Fund	$ (17,397,200)	$ 697,100	$ 598,400
Total Successor Agency	**$ (17,397,200)**	**$ 697,100**	**$ 598,400**

		Interfund Transfers			
Capital Improvements	Total Expenditures	Transfers In	Transfers Out	Net Change to Fund Balance	Estimated Fund Balance June 30, 2026
$ 185,900	$ 21,615,000	$ 483,000	$ 1,004,800	$ (954,500)	$ 28,557,200
$ 185,900	**$ 21,615,000**	**$ 483,000**	**$ 1,004,800**	**$ (954,500)**	**$ 28,557,200**
$ -	$ 973,600	$ -	$ -	$ 69,800	$ 142,200
827,400	893,400	-	-	124,600	725,100
127,600	397,300	-	264,200	47,500	340,100
57,000	325,900	-	286,900	25,200	321,800
-	1,117,100	-	-	(70,500)	595,300
1,051,400	1,134,200	-	-	(205,200)	3,246,300
175,000	175,000	-	-	-	-
-	-	-	201,500	-	-
-	500	-	-	(200)	15,900
-	353,000	-	-	-	-
-	138,600	-	-	3,600	-
-	212,000	37,100	-	(159,900)	1,272,200
-	-	-	-	54,300	179,100
-	36,000	-	-	(11,000)	83,900
1,150,000	2,621,800	-	-	297,000	-
978,900	1,040,500	-	-	162,600	-
26,900	149,800	-	-	213,300	1,003,300
-	1,071,200	-	-	33,100	860,900
-	-	85,100	-	96,100	746,500
$ 4,394,200	**$ 10,639,900**	**$ 122,200**	**$ 752,600**	**$ 680,300**	**$ 9,532,600**
$ -	$ 868,100	$ 868,100	$ -	$ -	$ -
-	264,200	264,200	-	-	-
-	233,600	233,600	-	-	-
$ -	**$ 1,365,900**	**$ 1,365,900**	**$ -**	**$ -**	**$ -**
$ -	$ 53,300	$ 53,300	$ 500	$ (500)	$ -
$ -	**$ 53,300**	**$ 53,300**	**$ 500**	**$ (500)**	**$ -**
$ 130,600	$ 1,004,500	$ -	$ 281,500	$ 155,000	$ 10,265,800
$ 130,600	**$ 1,004,500**	**$ -**	**$ 281,500**	**$ 155,000**	**$ 10,265,800**
$ -	$ 279,600	$ 15,000	$ -	$ 71,600	$ 695,900
-	984,200	-	-	(336,400)	1,024,300
$ -	**$ 1,263,800**	**$ 15,000**	**$ -**	**$ (264,800)**	**$ 1,720,200**
$ -	$ 598,400	$ -	$ 440,600	$ (341,900)	$ (17,739,100)
$ -	**$ 598,400**	**$ -**	**$ 440,600**	**$ (341,900)**	**$ (17,739,100)**

Summary of Estimated Fund Balances
Fiscal Year 2026-2027

		Fund Balance July 1, 2026		Revenues		Operating Expenditures
GENERAL FUND						
100 General Fund	$	28,557,200	$	22,940,200	$	22,468,000
Total General Fund	**$**	**28,557,200**	**$**	**22,940,200**	**$**	**22,468,000**
SPECIAL REVENUE FUNDS						
200 Gas Tax Fund	$	142,200	$	1,063,400	$	1,160,800
202 RMRA (SB 1) Fund		725,100		891,000		50,300
203 Measure M Fund		340,100		620,600		367,100
205 Measure R Fund		321,800		701,200		421,900
210 Proposition A Fund		595,300		1,036,700		1,189,900
215 Proposition C Fund		3,246,300		900,500		107,200
225 STPL		-		820,000		-
240 Supplement Law Enf Fund		-		205,000		-
250 Office of Traffic Safety Fund		15,900		-		-
260 CDBG Program Fund		-		370,400		370,400
264 Permanent Local Housing (PLHA)		-		300,500		300,500
265 Cal Home Grant Fund		1,272,200		254,000		410,000
270 Air Quality Improvement Fund		179,100		52,000		100
275 PEG Access Fund		83,900		24,000		36,000
280 Miscellaneous Grant Fund		-		9,791,600		1,541,600
283 Measure A - Safe Parks Fund		-		125,700		125,700
284 Measure W Fund		1,003,300		377,000		109,400
285 Lighting & Landscaping Fund		860,900		1,127,000		1,096,000
290 Housing		746,500		7,800		-
Total Special Revenue Funds	**$**	**9,532,600**	**$**	**18,668,400**	**$**	**7,286,900**
DEBT SERVICE FUNDS						
300 Citywide Debt Service Fund	$	-	$	-	$	871,600
305 Series 2019A Debt Service Fund		-		-		264,200
310 Series 2019B Debt Service Fund		-		-		233,600
Total Debt Service Funds	**$**	**-**	**$**	**-**	**$**	**1,369,400**
CAPITAL PROJECTS FUNDS						
400 Capital Projects Fund	$	-	$	-	$	53,300
Total Capital Projects Funds	**$**	**-**	**$**	**-**	**$**	**53,300**
ENTERPRISE FUNDS						
500 Sewer Construction/Mtce Fund	$	10,265,800	$	1,615,100	$	1,010,000
Total Enterprise Funds	**$**	**10,265,800**	**$**	**1,615,100**	**$**	**1,010,000**
INTERNAL SERVICE FUNDS						
550 Equipment Replacement Fund	$	695,900	$	315,900	$	307,900
555 Vehicle Mtce/Replacement Fund		1,024,300		755,500		968,800
Total Internal Service Funds	**$**	**1,720,200**	**$**	**1,071,400**	**$**	**1,276,700**
SUCCESSOR AGENCY						
610 Successor Agency Fund	$	(17,739,100)	$	731,200	$	585,200
Total Successor Agency	**$**	**(17,739,100)**	**$**	**731,200**	**$**	**585,200**

Capital Improvements	Total Expenditures	Interfund Transfers: Transfers In	Interfund Transfers: Transfers Out	Net Change to Fund Balance	Estimated Fund Balance June 30, 2027
$ 40,000	$ 22,508,000	$ 489,500	$ 961,700	$ (40,000)	$ 28,517,200
$ 40,000	**$ 22,508,000**	**$ 489,500**	**$ 961,700**	**$ (40,000)**	**$ 28,517,200**
$ 10,000	$ 1,170,800	$ -	$ -	$ (107,400)	$ 34,800
1,565,800	1,616,100	-	-	(725,100)	-
124,000	491,100	-	264,200	(134,700)	205,400
120,200	542,100	-	286,900	(127,800)	194,000
-	1,189,900	-	-	(153,200)	442,100
3,002,200	3,109,400	-	-	(2,208,900)	1,037,400
820,000	820,000	-	-	-	-
-	-	-	205,000	-	-
-	-	-	-	-	15,900
-	370,400	-	-	-	-
-	300,500	-	-	-	-
-	410,000	-	3,000	(159,000)	1,113,200
-	100	-	-	51,900	231,000
-	36,000	-	-	(12,000)	71,900
8,250,000	9,791,600	-	-	-	-
-	125,700	-	-	-	-
192,000	301,400	-	-	75,600	1,078,900
-	1,096,000	-	-	31,000	891,900
-	-	90,100	-	97,900	844,400
$ 14,084,200	**$ 21,371,100**	**$ 90,100**	**$ 759,100**	**$ (3,371,700)**	**$ 6,160,900**
$ -	$ 871,600	$ 871,600	$ -	$ -	$ -
-	264,200	264,200	-	-	-
-	233,600	233,600	-	-	-
$ -	**$ 1,369,400**	**$ 1,369,400**	**$ -**	**$ -**	**$ -**
$ -	$ 53,300	$ 53,300	$ -	$ -	$ -
$ -	**$ 53,300**	**$ 53,300**	**$ -**	**$ -**	**$ -**
$ 2,000,000	$ 3,010,000	$ -	$ 281,500	$ (1,676,400)	$ 8,589,400
$ 2,000,000	**$ 3,010,000**	**$ -**	**$ 281,500**	**$ (1,676,400)**	**$ 8,589,400**
$ -	$ 307,900	$ -	$ -	$ 8,000	$ 703,900
-	968,800	-	-	(213,300)	811,000
$ -	**$ 1,276,700**	**$ -**	**$ -**	**$ (205,300)**	**$ 1,514,900**
$ -	$ 585,200	$ -	$ 465,200	$ (319,200)	$ (18,058,300)
$ -	**$ 585,200**	**$ -**	**$ 465,200**	**$ (319,200)**	**$ (18,058,300)**

Personnel Summary
Fiscal Year 2026-2027

Authorized Full-Time Equivalent (FTE) Positions

Job Classification	FY 24-25	FY 25-26	FY 26-27
Department: Council			
Council Member	5.00	5.00	5.00
Total Council:	**5.00**	**5.00**	**5.00**
Department: City Manager			
City Manager	1.00	1.00	1.00
Management Analyst	0.50	0.50	0.50
Communication/IT Analyst	0.50	0.50	0.50
Management Assistant	0.60	0.60	0.60
Information Technology Technician	0.50	0.50	0.50
Total City Manager:	**3.10**	**3.10**	**3.10**
Department: Administrative Services			
Director of Administrative Services	1.00	1.00	1.00
Finance Manager	1.00	0.00	0.00
Principal Accountant	0.00	1.00	1.00
Management Analyst	0.50	0.50	0.50
Communication/IT Analyst	0.50	0.50	0.50
Accounting Technician II	1.00	1.00	1.00
Accounting Assistant	2.00	2.00	2.00
Information Technology Technician	0.50	0.50	0.50
Total Administrative Services:	**6.50**	**6.50**	**6.50**
Department: City Clerk			
City Clerk	1.00	1.00	1.00
Management Assistant	0.40	0.40	0.40
Office Specialist (PT)	0.50	0.50	0.50
Total City Clerk:	**1.90**	**1.90**	**1.90**
Department: Development Services			
Director of Development Services	1.00	1.00	1.00
Planning Manager	1.00	0.00	0.00
Senior Planner	0.00	1.00	1.00
Associate Planner	1.00	0.00	0.00
Assistant Planner	0.00	1.00	1.00
Housing & Grants Analyst	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Maintenance Superintendent	1.00	2.00	2.00
Maintenance Supervisor	1.00	0.00	0.00
Maintenance Lead	1.00	1.00	1.00
Senior Maintenance Worker	0.00	2.00	2.00
Park Maintenance Worker	2.00	2.00	2.00
Maintenance Worker	6.00	5.00	5.00
Maintenance Worker (PT)	1.00	1.00	1.00

Personnel Summary
Fiscal Year 2026-2027

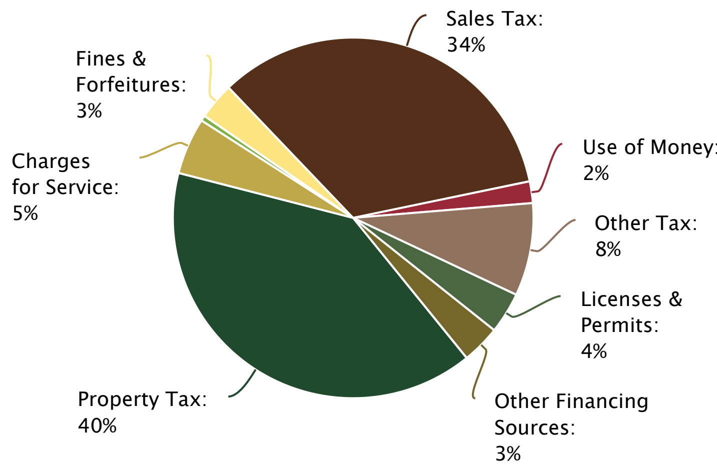
Authorized Full-Time Equivalent (FTE) Positions

Job Classification	FY 24-25	FY 25-26	FY 26-27
Maintenance Assistant (PT)	6.50	8.00	8.00
Community Resource Specialist (PT)	0.00	30.00	30.00
Total Development Services	**23.50**	**56.00**	**56.00**
Department: Code Enf/Animal Control			
Chief/Director of Public Safety	1.00	1.00	1.00
Sr. Public Safety Supervisor	0.00	1.00	1.00
Code Enforcement Officer	3.00	3.00	5.00
Public Safety Supervisor	1.00	1.00	1.00
Shelter/TNR Supervisor	0.00	0.00	1.00
Code Enforcement Officer (PT)	2.50	2.50	3.00
Parking Control Officer (PT)	12.50	9.00	16.00
Office Specialist	2.00	1.00	1.00
Total Code Enf/Animal Control:	**22.00**	**18.50**	**29.00**
Department: Community Services			
Director of Community Services	1.00	1.00	1.00
Community Services Supervisor	1.00	1.00	1.00
Community Engagement Supervisor	1.00	1.00	1.00
Community Services Coordinator	2.00	2.00	2.00
Community Services Specialist	2.00	2.00	3.00
Community Services Specialist (PT)	3.50	3.50	3.50
Community Services Leader (PT)	13.00	12.00	12.00
Concession and Event Supervisor	1.00	1.00	1.00
Concession/Event Specialist (PT)	2.00	3.00	3.00
Total Community Services:	**26.50**	**26.50**	**27.50**
Department: Community Outreach			
Community Outreach Program Supervisor	1.00	1.00	1.00
Community Outreach Coordinator	5.00	4.00	4.00
Total Community Outreach:	**6.00**	**5.00**	**5.00**
Totals	**94.50**	**122.50**	**134.00**

Budget in Brief: General Fund
Fiscal Year 2026-2027

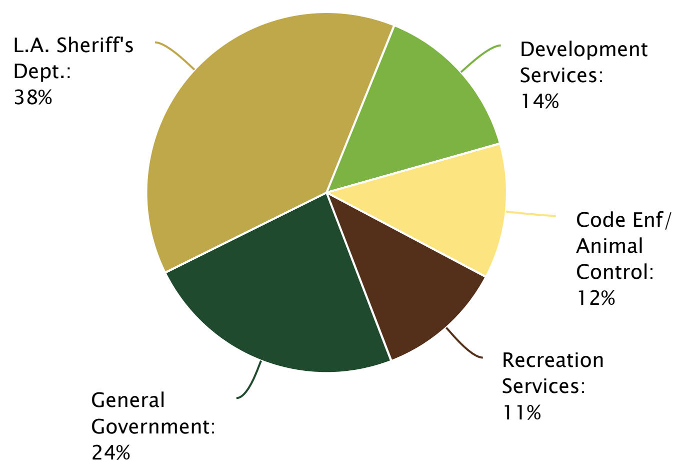
FY 2026-27 General Fund Revenues

Property Tax	$	9,336,200
Sales Tax	$	7,939,100
Other Tax	$	1,947,100
Licenses & Permits	$	865,900
Fines & Forfeitures	$	773,500
Use of Money	$	455,000
Intergovt	$	110,500
Charges for Service	$	1,191,500
Other Financing Sources	$	810,900
Total Revenues	**$**	**23,429,700**



FY 2026-27 General Fund Operating Expenditures

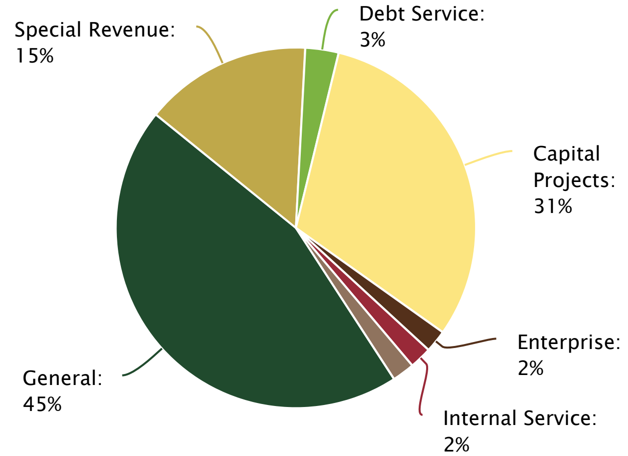
General Government	$	5,509,400
L.A. Sheriff's Dept.	$	9,011,700
Development Services	$	3,392,000
Code Enf/Animal Control	$	2,839,500
Recreation Services	$	2,677,100
Total	**$**	**23,429,700**



Budget in Brief: Agency-wide
Fiscal Year 2026-2027

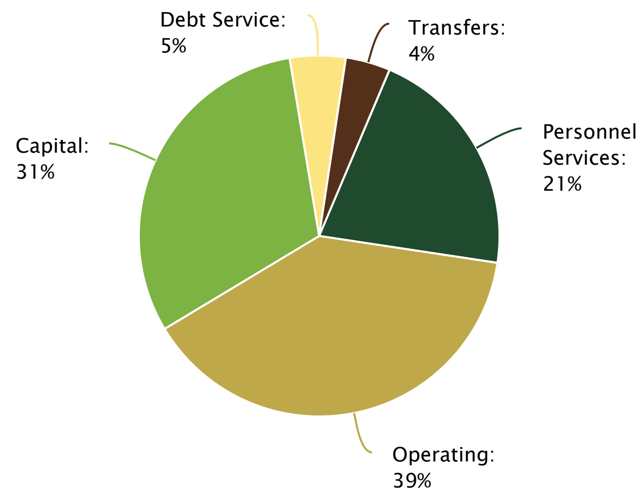
FY 2026-27 Total Expenditures $52,641,200

General	$	23,429,700
Special Revenue	$	8,099,300
Debt Service	$	1,369,400
Capital Projects	$	16,124,200
Enterprise	$	1,291,500
Internal Service	$	1,276,700
Successor Agency	$	1,050,400
Total	**$**	**52,641,200**



FY 2026-27 Total Expenditures by Type

Personnel Services	$	10,900,700
Operating	$	20,506,800
Capital	$	16,159,200
Debt Service	$	2,607,000
Transfers	$	2,467,500
Total	**$**	**52,641,200**



5-Year Fund Balance Projection
Fiscal Years 2025-2026 to 2030-2031

	FY 25-26 Projected	FY 26-27 Estimated	FY 27-28 Estimated	FY 28-29 Estimated	FY 29-30 Estimated	FY 30-31 Estimated
Beginning Fund Balance	$ 20,488,508	$ 19,534,008	$ 19,494,008	$ 19,451,935	$ 19,365,685	$ 19,233,076
Revenues						
Taxes	$ 18,147,800	$ 19,222,400	$ 19,799,072	$ 20,393,044	$ 21,004,835	$ 21,634,980
Licenses & Permits	682,600	865,900	883,218	900,882	918,900	937,278
Intergovernmental	102,500	110,500	112,710	114,964	117,263	119,608
Charges for Services	910,500	1,191,500	1,215,330	1,239,637	1,264,430	1,289,719
Fines & Forfeitures	644,500	773,500	788,970	804,749	820,844	837,261
Investment Income	400,000	455,000	464,100	473,382	482,850	492,507
Other Revenue	279,400	306,400	312,528	318,779	325,155	331,658
Other Financing Sources	498,000	504,500	514,590	524,882	535,380	546,088
Total Revenues	**$ 21,665,300**	**$ 23,429,700**	**$ 24,090,518**	**$ 24,770,319**	**$ 25,469,657**	**$ 26,189,099**
Expenditures						
Operating Expenditures	$ 22,433,900	$ 23,429,700	$ 24,132,591	$ 24,856,569	$ 25,602,266	$ 26,370,334
Capital Expenditures	185,900	40,000	-	-	-	-
Total Expenditures	**$ 22,619,800**	**$ 23,469,700**	**$ 24,132,591**	**$ 24,856,569**	**$ 25,602,266**	**$ 26,370,334**
Net increase (decrease) in Fund Balance	**(954,500)**	**(40,000)**	**(42,073)**	**(86,250)**	**(132,609)**	**(181,235)**
Ending Unassigned Fund Balance	**$ 19,534,008**	**$ 19,494,008**	**$ 19,451,935**	**$ 19,365,685**	**$ 19,233,076**	**$ 19,051,841**
Ending Unassigned Fund Balance Percent*	**83.2%**	**80.8%**	**78.3%**	**75.6%**	**72.9%**	**69.5%**

Assumptions:

Assuming a 3.0% increase annually in taxes and a 2.0% increase annually on the remaining revenues

Assuming a 3.0% 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

Annual Budget 2027

Revenue Sources
Fiscal Year 2026-2027

Taxes

The items identified as taxes make large contributions to the City's revenue portfolio. Since most taxes are complex and dependent on economic factors, revenue projections are typically completed by consulting firms.

- **Sales & Use Tax** - proceeds from 1% of transaction price on sale of certain goods and services
- **Sales & Use Tax-Measure LP** - half cent sales tax on sale of certain goods and services
- **Property Tax** - revenue from annual ad valorem taxes paid by property owners within City limits
- **Property Transfer Tax** - based on sale and/or transfer of title of real estate within La Puente
- **Franchise Fees** - from companies granted special privileges for continued use of public property (cable and utilities)
- **In-Lieu of VLF Reimbursement** - additional property tax allocation paid by state to rectify loss of Vehicle License Fees
- **Transient Occupancy Tax** - quarterly taxes paid by hotels on gross room rental receipts
- **Business Licenses** - annual business tax calculated based on number of employees and category of operations
- **Lighting & Landscape Maintenance District** - additional property tax assessment on residential and commercial property owners within City limits - restricted purpose of maintaining public facilities

Special Revenue Fund Allocations

Allocations are taxes and fees collected by other government agencies and distributed to the City based on a formula. Revenue estimates are typically provided each year by these agencies in advance of budget preparation.

- **Measure R; Measure M; Proposition A; Proposition C** - sales taxes imposed and collected by the Los Angeles County Metropolitan Transportation Authority - apportionment based on population size
- **Measure W** - special parcel tax to be used for stormwater mitigation. Collection and revenue forecasts conducted by Los Angeles County.
- **Gas Tax and Road Maintenance & Rehabilitation Act (RMRA)** - taxes collected by state on fuel purchases and apportioned based on population. Includes subsections 2105, 2106, 2107, and 2107.5.
- **Community Development Block Grant (CDBG)** - federal pass-through grant revenues for community development
- **Permanent Local Housing Assistance (PLHA)** - state grants for first time homebuyer loans.
- **Air Quality Improvement District** - vehicle registration fees collected by state DMV for clean air purposes
- **American Rescue Plan Act (ARPA)** - one-time federal revenue intended to promote economic growth and community development in the aftermath of the COVID-19 pandemic

Grants and Intergovernmental

Awards of funding from other government agencies for special projects. Grant revenues are defined by contract.

- **State Grants** - California Volunteers & Dept. of Parks and Rec Grants
- **County Grant** - reimbursement for certain CIP project costs
- **Motor Vehicle License Fees** - allocation from state DMV for registrants with an address within city limits

Use of Money

Refers to interest income earned on investments. The City invests in government and corporate bonds, Certificates of Deposit, and money market instruments. This revenue stream is forecasted using trend analysis.

Charges for Services

Fees collected for the purpose of reimbursing the City for the cost of providing services to individuals. These revenue accounts are forecasted using trend analysis.

- **Building Plan Check Fees; Zoning Fees; Public Works Inspection Fees; Senior Center Programs; Facility Rental Fees; Recreation Fees; Subdivision Fees; Passport Program Fees; Site Plan Review; Vehicle Impound Fees; Repair to Public Property; Telecommunications Lease/Rental.**

Licenses and Permits

Revenue generated by issuing permits. Licenses and permit revenues help to defray costs incurred by the City in the process of issuing the license or permit. These revenue accounts are forecasted using trend analysis.

- **Building and Safety Permits** - construction requires applicants to obtain permit and pass City inspection.
- **Special Permits** - film permits, encroachment permits.
- **Animal License Fees** - required for dog and cat owners. Vaccinations are verified and Animal Control Services provided.
- **Business License Application Fee** - required for all business owners within the City. Fee helps offset processing costs.

Fines and Forfeitures

Revenue collected from penalties for violating laws. These revenues are forecasted using trend analysis.

- **Court Fines** - portion of bail amount for moving violation citations issued within the City.
- **Parking Citations** - tickets issued to motorists violating the parking provisions of the municipal code.
- **Administrative Penalties** - issued to property owners causing a public nuisance or not complying with general municipal code provisions.

Enterprise Charges

Revenue collected from business-like activities. The sewer is La Puente's only utility. Annual charges are collected from business owners and residents choosing to connect to City sewers. These revenues are forecasted using trend analysis.

- **Sewer Impact Fee; Sewer Maintenance Fee; Sewer Maintenance Fee (CSMD - Capital)**

Revenue Details
Fiscal Year 2026-2027

Account Number	Revenue Source	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 25-26 Estimated Actuals	FY 26-27 Adopted Budget	% Change From Prior Year Budget
GENERAL FUND - 100						
Taxes & Assessments						
100-41050	Sales and Use Tax	$ 3,841,763	$ 3,849,100	$ 4,152,300	$ 4,274,100	11%
100-41055	Sales and Use Tax - Measure LP	3,317,770	3,619,000	3,376,200	3,665,000	1%
100-41100	Franchise - Edison Co.	277,957	284,900	276,800	297,900	5%
100-41110	Franchise - So. Ca. Gas Co.	88,391	132,600	90,000	100,000	-25%
100-41120	Franchise - SGV Water Co	25,168	26,300	26,200	34,000	29%
100-41130	Franchise - SuburbanWater	62,964	65,000	66,000	70,000	8%
100-41140	Franchise - Cable/Video	129,793	163,800	120,000	126,800	-23%
100-41150	Franchise - Waste	697,396	632,500	767,100	790,200	25%
100-41160	Implementation Fee -AB939	100,000	100,000	100,000	100,000	0%
100-41180	Property Tax	2,131,025	2,139,600	2,162,100	2,398,900	12%
100-41181	Property Tax Administration	(24,504)	(24,000)	(24,700)	(25,400)	6%
100-41182	Property Tax In-Lieu of VLF	6,283,626	6,591,700	6,577,300	6,887,700	4%
100-41190	Sales & Uses Tax in-Lieu	13,226	13,200	13,200	13,200	0%
100-41200	Transient Occupancy Tax	314,866	312,000	284,000	316,000	1%
100-41210	Property Transfer Tax	73,557	75,000	70,000	75,000	0%
100-41220	Business License/Permits	98,826	95,000	91,300	99,000	4%
	Total Taxes & Assessments	**$ 17,431,824**	**$ 18,075,700**	**$ 18,147,800**	**$ 19,222,400**	**6%**
Licenses & Permits						
100-42100	Industrial Waste Permits	$ 39,218	$ 40,000	$ 42,800	$ 44,000	10%
100-42110	Bldg & Safety Permits	827,650	650,700	418,600	575,700	-12%
100-42130	Special Permits	31,016	29,000	33,500	35,000	21%
100-42135	RV Permits	190	100	300	100	0%
100-42140	Animal License Fees	96,543	112,600	95,400	115,600	3%
100-42150	Business License App Fee	74,650	86,000	86,000	89,000	3%
100-42160	SB 1186 (CASP Fee)	5,554	6,500	6,000	6,500	0%
	Total Licenses and Permits	**$ 1,074,821**	**$ 924,900**	**$ 682,600**	**$ 865,900**	**-6%**
Fines & Forfeitures						
100-43100	Court Fines	$ 12,106	$ 20,000	$ 20,000	$ 20,000	0%
100-43110	Parking Citations	587,674	680,000	580,000	687,000	1%
100-43120	Admin. Penalties - Code	65,819	57,000	35,000	59,000	4%
100-43130	Admin Penalties - Animal	7,880	6,500	9,500	7,500	15%
	Total Fines & Forfeitures	**$ 673,479**	**$ 763,500**	**$ 644,500**	**$ 773,500**	**1%**
Use of Money						
100-44100	Interest On Investments	$ 399,596	$ 365,000	$ 400,000	$ 455,000	25%
100-44150	Interest on Leases	13,320	-	-	-	0%
	Total Use of Money	**$ 412,916**	**$ 365,000**	**$ 400,000**	**$ 455,000**	**25%**

Revenue Details
Fiscal Year 2026-2027

Account Number	Revenue Source	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 25-26 Estimated Actuals	FY 26-27 Adopted Budget	% Change From Prior Year Budget
Intergovernmental						
100-45100	Federal Grant	$ 32,066	$ 8,500	$ -	$ 8,500	0%
100-45110	State Grants	56,388	58,200	9,600	-	-100%
100-45120	County Grant	32,120	-	-	-	0%
100-45140	State Mandated Reimbursements	33,562	36,000	36,000	37,000	3%
100-45145	Motor Vehicle License Fees	59,928	61,000	56,900	65,000	7%
	Total Intergovernmental	**$ 214,064**	**$ 163,700**	**$ 102,500**	**$ 110,500**	**-32%**
Charges for Services						
100-47100	Zoning Fees	$ 95,671	$ 95,000	$ 76,000	$ 95,000	0%
100-47110	Building Plan Check Fees	249,871	201,000	240,000	295,000	47%
100-47120	Public Works Inspection Fees	156,035	173,500	234,200	263,200	52%
100-47150	Repair to Public Property	1,296	8,900	6,700	9,900	11%
100-47160	Facility Rental	49,932	52,000	52,000	79,000	52%
100-47170	Subdivision Fees	(1,050)	2,000	1,000	2,000	0%
100-47210	Emergency Response Progrm	142	500	-	500	0%
100-47220	Vehicle Impound Fees	19,771	27,900	20,000	28,900	4%
100-47240	Foreclosure Registration Fee	200	200	300	200	0%
100-47260	Recreation Programs	152,547	263,000	152,000	270,000	3%
100-47270	Senior Center Programs	931	2,000	500	2,000	0%
100-47280	Landscape Maintenance	11,394	10,000	12,000	12,000	20%
100-47290	Passport Program	31,320	40,000	27,000	40,000	0%
100-47300	Telecommunication Lease/Rental	25,212	38,000	38,000	38,000	0%
100-47305	Sublease Revenue	25,033	40,800	40,800	40,800	0%
100-47440	Solid Waste Review Fee	2,898	3,000	3,000	3,000	0%
100-47445	EV Charging Fees	9,551	10,000	7,000	12,000	20%
	Total Charges For Services	**$ 830,754**	**$ 967,800**	**$ 910,500**	**$ 1,191,500**	**23%**
Other Financing Sources						
100-48100	Successor Agency Reimbursement	$ 15,000	$ 15,000	$ 15,000	$ 15,000	0%
100-48105	LPCF Reimbursement	194,948	222,000	158,300	235,200	6%
100-48120	Tap Card Sales	22	100	100	100	0%
100-48130	Donations	1,500	1,000	1,000	1,000	0%
100-48140	Military Banner Donation	130	100	-	100	0%
100-48900	Miscellaneous	44,557	50,000	120,000	70,000	40%
100-49120	Revenue-Unrealized Gain	1,012,535	-	-	-	0%
100-49130	Loan Proceeds	366,223	-	-	-	0%
100-49900	Transfers in from Other Funds	487,507	480,500	483,000	489,500	2%
	Total Other Financing Sources	**$ 2,122,422**	**$ 768,700**	**$ 777,400**	**$ 810,900**	**5%**
	Total General Fund	**$22,760,280**	**$ 22,029,300**	**$ 21,665,300**	**$ 23,429,700**	**6%**

Revenue Details
Fiscal Year 2026-2027

Account Number	Revenue Source	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 25-26 Estimated Actuals	FY 26-27 Adopted Budget	% Change From Prior Year Budget
SPECIAL REVENUE FUNDS						
Gas Tax Fund						
200-44100	Interest On Investments	$ 390	$ 1,000	$ 2,400	$ 1,500	50%
200-45144	Gas Tax - 2107.5	6,000	6,000	6,000	6,000	0%
200-45150	Gas Tax - 2103	362,558	337,600	337,600	342,600	1%
200-45151	Gas Tax - 2105	236,373	236,000	236,000	244,700	4%
200-45152	Gas Tax - 2106	139,383	137,700	137,700	140,700	2%
200-45153	Gas Tax - 2107	313,565	322,600	322,600	327,600	2%
200-47150	Repair to Public Property	16,184	300	1,100	300	0%
	Total State Gas Tax	**$ 1,074,453**	**$ 1,041,200**	**$ 1,043,400**	**$ 1,063,400**	**2%**
RMRA (SB 1) Fund						
202-44100	Interest On Investments	$ 7,516	$ 15,000	$ 18,000	$ 18,000	20%
202-45154	Gas Tax - RMRA	1,037,204	873,000	1,000,000	873,000	0%
	Total RMRA (SB 1)	**$ 1,044,720**	**$ 888,000**	**$ 1,018,000**	**$ 891,000**	**0%**
Measure M Fund						
203-44100	Interest On Investments	$ 4,224	$ 9,000	$ 9,000	$ 9,000	0%
203-45205	Measure M Allocations	690,723	683,200	700,000	611,600	-10%
	Total Measure M	**$ 694,947**	**$ 692,200**	**$ 709,000**	**$ 620,600**	**-10%**
Measure R Fund						
205-44100	Interest On Investments	$ 5,633	$ 6,000	$ 8,000	$ 8,000	33%
205-45200	Measure R Allocations	609,659	602,800	630,000	693,200	15%
	Total Measure R	**$ 615,292**	**$ 608,800**	**$ 638,000**	**$ 701,200**	**15%**
Proposition A Fund						
210-44100	Interest On Investments	$ 12,867	$ 12,500	$ 17,000	$ 16,500	32%
210-45210	Prop A Transportation Funds	980,174	969,000	1,000,000	983,200	1%
210-46100	Dial-A-Ride Fares	980	600	600	600	0%
210-46105	Shuttle Fares	20,095	20,300	20,000	20,300	0%
210-46110	Foothill Pass Sales	9,474	12,000	7,000	12,000	0%
210-46120	Metrolink Pass Sales	-	100	-	100	0%
210-46130	MTA Pass Sales	2,138	4,000	2,000	4,000	0%
	Total Proposition A	**$ 1,025,728**	**$ 1,018,500**	**$ 1,046,600**	**$ 1,036,700**	**2%**
Proposition C Fund						
215-44100	Interest On Investments	$ 53,762	$ 47,600	$ 89,000	$ 85,000	79%
215-45220	Prop C Transportation Funds	813,029	803,800	840,000	815,500	1%
215-49900	Transfers in from Other Funds	23,417	-	-	-	0%
	Total Proposition C	**$ 890,208**	**$ 851,400**	**$ 929,000**	**$ 900,500**	**6%**
Local Transportation Fund						
220-45190	SB 821 Allocation	$ 10,000	$ 175,000	$ 175,000	$ -	-100%
	Total Local Transportation Fund	**$ 10,000**	**$ 175,000**	**$ 175,000**	**$ -**	**-100%**

Revenue Details
Fiscal Year 2026-2027

Account Number	Revenue Source	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 25-26 Estimated Actuals	FY 26-27 Adopted Budget	% Change From Prior Year Budget
STPL Grant Fund						
225-45100	Federal Grant	$ -	$ -	$ -	$ 820,000	0%
	Total STPL Grant	**$ -**	**$ -**	**$ -**	**$ 820,000**	**0%**
HSIP Grant Fund						
230-45100	Federal Grant	$ 40,000	$ -	$ -	$ -	0%
	Total HSIP Grant	**$ 40,000**	**$ -**	**$ -**	**$ -**	**0%**
Supplemental Law Enforcement Fund						
240-45160	Citizen's Option for Public Safety	$ 194,663	$ 196,000	$ 201,500	$ 205,000	5%
	Total Supplemental Law Enforcement	**$ 194,663**	**$ 196,000**	**$ 201,500**	**$ 205,000**	**5%**
Office of Traffic Safety Fund						
250-44100	Interest On Investments	$ 275	$ -	$ 300	$ -	0%
	Total Traffic Safety Fund	**$ 275**	**$ -**	**$ 300**	**$ -**	**0%**
Community Development Block Grant Fund						
260-46141	Program Income	$ -	$ 600	$ -	$ 600	0%
260-46150	CDBG Revenue	286,271	331,800	353,000	369,800	11%
	Total Community Development Block Grant	**$ 286,271**	**$ 332,400**	**$ 353,000**	**$ 370,400**	**11%**
Permanent Local Housing Fund (PLHA)						
264-45110	State Grants	$ 643,969	$ 300,500	$ 142,200	$ 300,500	0%
	Total PLHA	**$ 643,969**	**$ 300,500**	**$ 142,200**	**$ 300,500**	**0%**
Cal Home Grant Fund						
265-44100	Interest On Investments	$ 11,822	$ 4,000	$ 15,000	$ 9,000	125%
265-45110	State Grants	-	245,000	-	245,000	0%
265-49900	Transfers in from Other Funds	-	-	37,100	-	0%
	Total Cal Home Grant	**$ 11,822**	**$ 249,000**	**$ 52,100**	**$ 254,000**	**2%**
Air Quality Improvement District Fund						
270-44100	Interest On Investments	$ 2,773	$ 1,000	$ 3,300	$ 1,000	0%
270-45170	AB 2766 Fees	49,459	51,000	51,000	51,000	0%
	Total Air Quality Improvement District	**$ 52,232**	**$ 52,000**	**$ 54,300**	**$ 52,000**	**0%**
PEG Access Fund						
275-41140	Franchise - Cable/Video	$ 26,132	$ 26,000	$ 23,000	$ 23,000	-12%
275-44100	Interest On Investments	1,628	1,000	2,000	1,000	0%
	Total PEG Access	**$ 27,760**	**$ 27,000**	**$ 25,000**	**$ 24,000**	**-11%**
Miscellaneous Grant Fund						
280-45110	State Grants	$ 2,788,533	$ 1,987,900	$ 2,918,800	$ 8,791,600	342%
280-45130	Miscellaneous Grants	-	3,000,000	-	1,000,000	-67%
	Total Miscellaneous Grant	**$ 2,788,533**	**$ 4,987,900**	**$ 2,918,800**	**$ 9,791,600**	**96%**

Revenue Details
Fiscal Year 2026-2027

Account Number	Revenue Source	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 25-26 Estimated Actuals	FY 26-27 Adopted Budget	% Change From Prior Year Budget
Measure A Safe Parks Fund						
283-45240	Measure A Allocations - M & S	$ 51,268	$ 114,900	$ 61,600	$ 125,700	9%
283-45245	Measure A Allocations - CPIP	25,084	750,000	1,141,500	-	-100%
	Total Measure A Safe Parks Fund	**$ 76,352**	**$ 864,900**	**$ 1,203,100**	**$ 125,700**	**-85%**
Measure W Fund						
284-44100	Interest On Investments	$ 11,556	$ 8,000	$ 20,500	$ 18,000	125%
284-45215	Measure W Allocation	344,658	348,000	342,600	359,000	3%
	Total Measure W	**$ 356,214**	**$ 356,000**	**$ 363,100**	**$ 377,000**	**6%**
Lighting & Landscape Maint. Fund						
285-41180	Property Tax	$ 1,047,084	$ 1,055,400	$ 1,100,000	$ 1,129,300	7%
285-41181	Property Tax Administration	(13,677)	(13,300)	(13,700)	(14,300)	8%
285-44100	Interest On Investments	11,933	6,100	15,000	12,000	97%
285-47150	Repair to Public Property	23,861	-	3,000	-	0%
285-49130	Loan Proceeds	177,432	-	-	-	0%
	Total Lighting & Landscape Maint.	**$ 1,246,633**	**$ 1,048,200**	**$ 1,104,300**	**$ 1,127,000**	**8%**
Low-Mod Housing Asset Fund						
290-44100	Interest On Investments	$ 9,847	$ 7,800	$ 11,000	$ 7,800	**0%**
290-49900	Transfers in from Other Funds	83,834	85,100	85,100	90,100	6%
	Total Low-Mod Housing Asset Fund	**$ 93,681**	**$ 92,900**	**$ 96,100**	**$ 97,900**	**5%**
	Total Special Revenue Funds	**$ 11,173,753**	**$ 13,781,900**	**$ 12,072,800**	**$ 18,758,500**	**36%**
DEBT SERVICE FUNDS						
Citywide Debt Service Fund						
300-44100	Interest On Investments	$ 1	$ -	$ -	$ -	0%
300-49900	Transfers in from Other Funds	849,500	871,600	868,100	871,600	0%
	Total Series Citywide Debt Service Fund	**$ 849,501**	**$ 871,600**	**$ 868,100**	**$ 871,600**	**0%**
Series 2019A Debt Service Fund						
305-49900	Transfers in from Other Funds	$ 260,638	$ 264,200	$ 264,200	$ 264,200	0%
	Total Series 2019A Debt Service Fund	**$ 260,638**	**$ 264,200**	**$ 264,200**	**$ 264,200**	**0%**
Series 2019B Debt Service Fund						
310-49900	Transfers in from Other Funds	$ 234,400	$ 233,600	$ 233,600	$ 233,600	0%
	Total Series 2019B Debt Service Fund	**$ 234,400**	**$ 233,600**	**$ 233,600**	**$ 233,600**	**0%**
	Total Debt Service Funds	**$ 1,344,539**	**$ 1,369,400**	**$ 1,365,900**	**$ 1,369,400**	**0%**
CAPITAL PROJECTS FUNDS						
Capital Projects Fund						
400-49900	Transfers in from Other Funds	$ 53,287	$ 53,300	$ 53,300	$ 53,300	0%
	Total Capital Projects	**$ 53,287**	**$ 53,300**	**$ 53,300**	**$ 53,300**	**0%**
Series 2019A Capital Project Fund						
405-44100	Interest On Investments	$ 15	$ -	$ -	$ -	0%
	Total Series 2019A Capital Project Fund	**$ 15**	**$ -**	**$ -**	**$ -**	**0%**
	Total Capital Projects Funds	**$ 53,302**	**$ 53,300**	**$ 53,300**	**$ 53,300**	**0%**

Revenue Details
Fiscal Year 2026-2027

Account Number	Revenue Source	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 25-26 Estimated Actuals	FY 26-27 Adopted Budget	% Change From Prior Year Budget
PROPRIETARY FUNDS						
Sewer Construction/Maintenance Fund						
500-44100	Interest On Investments	$ 55,065	$ 45,000	$ 76,000	$ 65,000	44%
500-47150	Repair to Public Property	-	1,000	-	1,000	0%
500-47400	Sewer Impact Fee	-	85,700	33,000	85,700	0%
500-47405	Sewer Maintenance Fee (178.22) CSMD	438,036	481,900	440,000	481,900	0%
500-47410	Sewer Maintenance Fee (178.51) Bond	901,930	981,500	892,000	981,500	0%
	Total Sewer Construction/Maint.	**$ 1,395,031**	**$ 1,595,100**	**$ 1,441,000**	**$ 1,615,100**	**1%**
Equipment Replacement Fund						
550-44100	Interest On Investments	$ 6,120	$ 4,000	$ 10,000	$ 8,000	100%
550-47420	Sale of Real & Personal Property	-	-	4,500	-	0%
550-49150	Equipment Replacement Charge	262,000	340,200	321,700	307,900	-9%
550-49900	Transfers in from Other Funds	9,432	-	15,000	-	0%
	Total Equipment Replacement	**$ 277,552**	**$ 344,200**	**$ 351,200**	**$ 315,900**	**-8%**
Vehicle Maintenance & Replacement Fund						
555-44100	Interest On Investments	$ 5,886	$ 2,200	$ 11,000	$ 9,200	318%
555-47150	Repair to Public Property	-	-	3,900	-	0%
555-47420	Sale of Real & Personal Property	73,126	20,000	(22,300)	20,000	0%
555-49140	Vehicle/Equipment Replacement Charges	632,400	655,200	655,200	726,300	11%
555-49800	Contributions from Other Funds	147,748	-	-	-	0%
	Total Vehicle Maintenance & Replacement	**$ 859,160**	**$ 677,400**	**$ 647,800**	**$ 755,500**	**12%**
	Total Proprietary Funds	**$ 2,531,743**	**$ 2,616,700**	**$ 2,440,000**	**$ 2,686,500**	**3%**
Successor Agency Fund						
610-41180	Property Tax	$ 700,281	$ 697,100	$ 697,100	$ 725,200	4%
610-44100	Interest On Investments	6,801	6,000	-	6,000	0%
	Total Successor Agency	**$ 707,082**	**$ 703,100**	**$ 697,100**	**$ 731,200**	**4%**
	Total City	**$ 38,570,699**	**$ 40,553,700**	**$ 38,294,400**	**$ 47,028,600**	**16%**

EXPENDITURE SUMMARY

Annual Budget 2027

Budgeted Expenditure by Type
Fiscal Year 2026-2027

Acct. No.	Department	Personnel Services	Operating Expenditures	Capital Outlay	Capital Improvement	Debt Services	Transfer Out	Total
100-1100	City Council	$ 195,500	$ 103,400	$ -	$ -	$ -	$ -	$ 298,900
100-1110	Administration	760,500	288,200	-	-	-	-	1,048,700
100-1120	City Clerk	295,800	117,300	-	-	-	-	413,100
100-1130	Financial Services	767,600	113,300	-	-	-	-	880,900
100-1135	Human Resources/Rsk Mgmt	567,000	985,100	-	-	-	871,600	2,423,700
100-1150	General Services	-	444,100	-	-	-	-	444,100
275-1125	Peg Access Channel	-	26,000	10,000	-	-	-	36,000
300-1135	Human Resources/Rsk Mgmt	-	-	-	-	871,600	-	871,600
550-6100	Information Technology	-	307,900	-	-	-	-	307,900
	General Government	**$ 2,586,400**	**$ 2,385,300**	**$ 10,000**	**$ -**	**$ 871,600**	**$ 871,600**	**$ 6,724,900**
100-2100	Public Safety Services	$ -	$ 9,011,700	$ -	$ -	$ -	$ -	$ 9,011,700
100-2110	Code Enforcement Svcs	1,161,200	716,700	-	-	-	-	1,877,900
100-2120	Emergency Preparedness	-	4,900	-	-	-	-	4,900
100-2130	Animal Control Services	718,600	238,100	-	-	-	-	956,700
240-2100	Public Safety Services	-	-	-	-	-	205,000	205,000
	Public Safety	**$ 1,879,800**	**$ 9,971,400**	**$ -**	**$ -**	**$ -**	**$ 205,000**	**$12,056,200**
100-3100	Public Works Services	$ -	$ 118,300	$ -	$ -	$ -	$ -	$ 118,300
100-3110	Engineering Svcs	-	210,500	-	-	-	-	210,500
100-3300	Planning/Zoning Svcs	305,800	73,200	-	-	-	-	379,000
100-3310	Building & Safety Svcs	-	525,100	-	-	-	-	525,100
100-3320	Housing/Community Svcs	138,900	23,900	-	-	-	90,100	252,900
100-3325	Comm Outreach	561,200	63,100	-	-	-	-	624,300
100-3330	Parks	954,800	327,100	-	-	-	-	1,281,900
200-3120	Streets/Sidewalks	334,800	826,000	-	-	-	-	1,160,800
202-3120	Streets/Sidewalks	50,300	-	-	-	-	-	50,300
203-3120	Streets/Sidewalks	363,600	3,500	-	-	-	264,200	631,300
205-3120	Streets/Sidewalks	418,400	3,500	-	-	-	286,900	708,800
210-3130	Transportation	216,200	973,700	-	-	-	-	1,189,900
215-3130	Transportation	107,200	-	-	-	-	-	107,200
260-3320	Housing/Community Svcs	248,800	121,600	-	-	-	-	370,400
264-3320	Housing/Community Svcs	-	300,500	-	-	-	-	300,500
265-3320	Housing/Community Svcs	-	410,000	-	-	-	3,000	413,000
270-3100	Public Works Services	100	-	-	-	-	-	100
280-3300	Planning/Zoning Svcs	803,200	738,400	-	-	-	-	1,541,600
283-3330	Parks	98,500	27,200	-	-	-	-	125,700
284-3100	Public Works Services	-	109,400	-	-	-	-	109,400
285-3330	Parks	118,000	978,000	-	-	-	-	1,096,000
305-3120	Streets/Sidewalks	-	-	-	-	264,200	-	264,200
310-3120	Streets/Sidewalks	-	-	-	-	233,600	-	233,600
400-3120	Streets/Sidewalks	-	-	-	-	53,300	-	53,300
555-3150	Vehicle Mtce & Replacement	-	914,800	25,000	-	29,000	-	968,800
	Development Services	**$ 4,719,800**	**$ 6,747,800**	**$ 25,000**	**$ -**	**$ 580,100**	**$ 644,200**	**$12,716,900**

Budgeted Expenditure by Type
Fiscal Year 2026-2027

Acct. No.	Department	Personnel Services	Operating Expenditures	Capital Outlay	Capital Improvement	Debt Services	Transfer Out	Total
500-3210	Sewer Maintenance	$ -	$ 435,900	$ -	$ -	$ 574,100	$ 281,500	$ 1,291,500
	Sewer	**$ -**	**$ 435,900**	**$ -**	**$ -**	**$ 574,100**	**$ 281,500**	**$ 1,291,500**
100-4100	Recreation Services	$ 1,179,100	$ 225,600	$ -	$ -	$ -	$ -	$ 1,404,700
100-4110	Youth Learning Activity Services	436,700	108,700	-	-	-	-	545,400
100-4130	Senior Services	98,900	76,500	-	-	-	-	175,400
100-4140	Community Promotions	-	551,600	-	-	-	-	551,600
	Community Services	**$ 1,714,700**	**$ 962,400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,677,100**
610-5100	Rpttf	$ -	$ 4,000	$ -	$ -	$ 581,200	$ 465,200	$ 1,050,400
	Successor Agency	**$ -**	**$ 4,000**	**$ -**	**$ -**	**$ 581,200**	**$ 465,200**	**$ 1,050,400**
	Capital Improvement Projects	$ -	$ -	$ -	$ 16,124,200	$ -	$ -	$ 16,124,200
	Capital Improvements	**$ -**	**$ -**	**$ -**	**$ 16,124,200**	**$ -**	**$ -**	**$ 16,124,200**
	Total	**$ 10,900,700**	**$ 20,506,800**	**$ 35,000**	**$ 16,124,200**	**$ 2,607,000**	**$ 2,467,500**	**$ 52,641,200**

Budgeted Expenditure by Fund
Fiscal Year 2026-2027

Dept	Fund	Description	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
GENERAL FUND							
1100	100	City Council	$ 265,047	$ 289,800	$ 260,500	$ 298,900	3%
1110	100	Administration	1,145,803	883,800	1,020,600	1,048,700	19%
1120	100	City Clerk	277,493	321,000	297,300	413,100	29%
1130	100	Financial Services	858,248	851,800	858,100	880,900	3%
1135	100	Human Resources/Rsk Mgmt	1,570,972	2,223,000	2,120,900	2,423,700	9%
1150	100	General Services	472,798	426,800	456,800	444,100	4%
2100	100	Public Safety Services	9,032,373	9,203,800	9,266,300	9,011,700	-2%
2110	100	Code Enforcement Svcs	1,555,993	1,863,900	1,780,400	1,877,900	1%
2120	100	Emergency Preparedness	2,935	5,400	3,100	4,900	-9%
2130	100	Animal Control Services	542,757	525,500	585,100	956,700	82%
3100	100	Public Works Services	158,979	130,200	143,100	118,300	-9%
3110	100	Engineering Svcs	181,136	152,800	199,900	210,500	38%
3300	100	Planning/Zoning Svcs	528,036	426,900	428,200	379,000	-11%
3310	100	Building & Safety Svcs	648,696	514,000	426,400	525,100	2%
3320	100	Housing/Community Svcs	199,521	242,500	245,200	252,900	4%
3325	100	Comm Outreach	531,589	553,600	550,400	624,300	13%
3330	100	Parks	1,388,768	1,298,400	1,319,000	1,281,900	-1%
4100	100	Recreation Services	1,219,374	1,329,000	1,232,400	1,404,700	6%
4110	100	Youth Learning Activity Services	456,502	542,100	475,900	545,400	1%
4130	100	Senior Services	181,156	187,300	186,800	175,400	-6%
4140	100	Community Promotions	504,587	548,400	577,500	551,600	1%
		Total General Fund	**$ 21,722,763**	**$ 22,520,000**	**$ 22,433,900**	**$ 23,429,700**	**4%**
GAS TAX FUND							
3120	200	Streets/Sidewalks	$ 998,079	$ 1,155,400	$ 973,600	$ 1,160,800	0%
		Total State Gas Tax Fund	**$ 998,079**	**$ 1,155,400**	**$ 973,600**	**$ 1,160,800**	**0%**
RMRA (SB 1)							
3120	202	Streets/Sidewalks	$ 43,040	$ 47,200	$ 66,000	$ 50,300	7%
		Total RMRA (SB 1) Fund	**$ 43,040**	**$ 47,200**	**$ 66,000**	**$ 50,300**	**7%**
MEASURE M FUND							
3120	203	Streets/Sidewalks	$ 413,587	$ 615,500	$ 533,900	$ 631,300	3%
		Total Measure M Fund	**$ 413,587**	**$ 615,500**	**$ 533,900**	**$ 631,300**	**3%**
MEASURE R FUND							
3120	205	Streets/Sidewalks	$ 566,504	$ 684,300	$ 555,800	$ 708,800	4%
		Total Measure R Fund	**$ 566,504**	**$ 684,300**	**$ 555,800**	**$ 708,800**	**4%**
PROP A FUND							
3130	210	Transportation	$ 1,107,660	$ 1,185,900	$ 1,117,100	$ 1,189,900	0%
		Total Proposition A Fund	**$ 1,107,660**	**$ 1,185,900**	**$ 1,117,100**	**$ 1,189,900**	**0%**
PROP C FUND							
3130	215	Transportation	$ 99,324	$ 100,800	$ 82,800	$ 107,200	6%
		Total Proposition C Fund	**$ 99,324**	**$ 100,800**	**$ 82,800**	**$ 107,200**	**6%**

Budgeted Expenditure by Fund
Fiscal Year 2026-2027

Dept	Fund	Description	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
SUPPLEMENTAL LAW ENFORCEMENT FUND							
2100	240	Public Safety Services	$ 194,663	$ 196,000	$ 201,500	$ 205,000	5%
		Total Supplemental Law Enforcement Fund	**$ 194,663**	**$ 196,000**	**$ 201,500**	**$ 205,000**	**5%**
CDBG PROGRAM FUND							
3320	260	Housing/Community Svcs	$ 286,270	$ 331,500	$ 353,000	$ 370,400	12%
		Total CDBG Program Fund	**$ 286,270**	**$ 331,500**	**$ 353,000**	**$ 370,400**	**12%**
AMERICAN RESCUE PLAN ACT FUND							
3320	263	Housing/Community Svcs	$ 113,041	$ -	$ -	$ -	0%
		Total ARPA Fund	**$ 113,041**	**$ -**	**$ -**	**$ -**	**0%**
Permanent Local Housing (PLHA)							
3320	264	Housing/Community Svcs	$ 445,518	$ 300,500	$ 138,600	$ 300,500	0%
		Total ARPA Fund	**$ 445,518**	**$ 300,500**	**$ 138,600**	**$ 300,500**	**0%**
CAL HOME GRANT FUND							
3320	265	Housing/Community Svcs	$ 54,517	$ 413,000	$ 212,000	$ 413,000	0%
		Total Cal Home Loan Fund	**$ 54,517**	**$ 413,000**	**$ 212,000**	**$ 413,000**	**0%**
AIR QUALITY IMPROVEMENT FUND							
3100	270	Public Works Services	$ 147,748	$ 100	$ -	$ 100	0%
		Total Air Quality Improvement Fund	**$ 147,748**	**$ 100**	**$ -**	**$ 100**	**0%**
PEG ACCESS FUND							
1125	275	Peg Access Channel	$ 37,386	$ 36,000	$ 36,000	$ 36,000	0%
		Total Peg Access Fund	**$ 37,386**	**$ 36,000**	**$ 36,000**	**$ 36,000**	**0%**
MISCELLANEOUS GRANTS FUND							
3300	280	Planning/Zoning Svcs	$ 853,843	$ 987,800	$ 1,471,800	$ 1,541,600	56%
		Total Miscellaneous Grant Fund	**$ 853,843**	**$ 987,800**	**$ 1,471,800**	**$ 1,541,600**	**56%**
MEASURE A SAFE PARKS FUND							
3330	283	Parks	$ 56,721	$ 114,900	$ 61,600	$ 125,700	9%
		Total Measure A Safe Parks Fund	**$ 56,721**	**$ 114,900**	**$ 61,600**	**$ 125,700**	**9%**
MEASURE W							
3100	284	Public Works Services	$ 116,923	$ 109,400	$ 122,900	$ 109,400	0%
		Total Measure W Fund	**$ 116,923**	**$ 109,400**	**$ 122,900**	**$ 109,400**	**0%**
LIGHTING & LANDSCAPE MAINTENANCE							
3330	285	Parks	$ 1,092,010	$ 1,097,300	$ 1,071,200	$ 1,096,000	0%
		Total Lighting & Landscaping Fund	**$ 1,092,010**	**$ 1,097,300**	**$ 1,071,200**	**$ 1,096,000**	**0%**

Budgeted Expenditure by Fund
Fiscal Year 2026-2027

Dept	Fund	Description	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
CITYWIDE DEBT SERVICE							
1135	300	Human Resources/Rsk Mgmt	$ 849,500	$ 871,600	$ 868,100	$ 871,600	0%
		Total Citywide Debt Service Fund	**$ 849,500**	**$ 871,600**	**$ 868,100**	**$ 871,600**	**0%**
2019A - DEBT SERVICE FUND							
3120	305	Streets/Sidewalks	$ 260,638	$ 264,200	$ 264,200	$ 264,200	0%
		Total Series 2019A Debt Service Fund	**$ 260,638**	**$ 264,200**	**$ 264,200**	**$ 264,200**	**0%**
2019B - DEBT SERVICE FUND							
3120	310	Streets/Sidewalks	$ 234,400	$ 233,600	$ 233,600	$ 233,600	0%
		Total Series 2019B Debt Service Fund	**$ 234,400**	**$ 233,600**	**$ 233,600**	**$ 233,600**	**0%**
CAPITAL PROJECTS FUND							
3120	400	Streets/Sidewalks	$ 53,287	$ 53,300	$ 53,800	$ 53,300	0%
		Total Capital Projects Fund	**$ 53,287**	**$ 53,300**	**$ 53,800**	**$ 53,300**	**0%**
SEWER CONSTRUCTION/MAINTENANCE FUND							
3210	500	Sewer Maintenance	$ 792,881	$ 1,001,500	$ 1,155,400	$ 1,291,500	29%
		Total Sewer Construction/Mtce Fund	**$ 792,881**	**$ 1,001,500**	**$ 1,155,400**	**$ 1,291,500**	**29%**
EQUIPMENT REPLACEMENT FUND							
6100	550	Information Technology	$ 319,634	$ 321,700	$ 279,600	$ 307,900	-4%
		Total Equipment Replacement Fund	**$ 319,634**	**$ 321,700**	**$ 279,600**	**$ 307,900**	**-4%**
VEHICLE MAINTENANCE & REPLACEMENT FUND							
3150	555	Vehicle Mtce & Replacement	$ 930,160	$ 966,300	$ 984,200	$ 968,800	0%
		Total Vehicle Maintenance & Replacement Fund	**$ 930,160**	**$ 966,300**	**$ 984,200**	**$ 968,800**	**0%**
SUCCESSOR AGENCY FUND							
5100	610	RPTTF	$ 485,702	$ 1,055,700	$ 1,039,000	$ 1,050,400	-1%
		Total Successor Agency Fund	**$ 485,702**	**$ 1,055,700**	**$ 1,039,000**	**$ 1,050,400**	**-1%**

Budgeted Expenditure by Fund
Fiscal Year 2026-2027

Dept	Fund	Description	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
CAPITAL IMPROVEMENTS							
	100	General Fund	$ 1,190,599	$ 670,000	$ 185,900	$ 40,000	-94%
	200	Gas Tax Fund	-	10,000	-	10,000	0%
	202	Rmra (Sb 1)	630,959	1,000,000	827,400	1,565,800	57%
	203	Measure M Fund	65,259	175,000	127,600	124,000	-29%
	205	Measure R Fund	-	50,000	57,000	120,200	140%
	215	Prop C Fund	303,631	2,000,000	1,051,400	3,002,200	50%
	220	Sb821 (Tda) Fund	10,000	175,000	175,000	-	-100%
	225	Stpl Fund	-	-	-	820,000	0%
	280	Miscellaneous Grants Fund	-	4,000,000	1,150,000	8,250,000	106%
	283	Measure A Safe Parks Fund	105,856	750,000	978,900	-	-100%
	284	Measure W	15,000	100,500	26,900	192,000	91%
	285	Lighting & Landscape Maintenance	177,432	-	-	-	0%
	500	Sewer Construction/Maintenance Fund	619,835	75,000	130,600	2,000,000	2567%
		Total Capital Improvements	**$ 3,118,571**	**$ 9,005,500**	**$ 4,710,700**	**$ 16,124,200**	**79%**
		GRAND TOTAL	**$ 35,394,370**	**$ 43,669,000**	**$ 39,020,300**	**$ 52,641,200**	**21%**

GANN APPROPRIATIONS LIMIT

Annual Budget 2027

Gann Appropriations Limit
Fiscal Year 2026-2027

FY 2025-2026	Appropriations Limit, as adjusted			$ 134,755,254
	Change in state Per Capita Income (cost of living factor)		%	4.9500
	Change in County of Los Angeles population		%	(0.640)
	Calculation of factor	(1.0495 x 0.9936)	=	1.0428
FY 2026-2027	**Appropriations Limit**		=	$ 140,522,779
FY 2026-2027	Proceed of Taxes			$ 19,521,800
FY 2026-2027	Amount Under Appropriations Limit			$ 121,000,979

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 the California Department of Finance, LA County Assessor's Office and HdL Coren & Cone.

Change in Population Growth (Dept. of Finance)	
City of La Puente	-0.400%
County of Los Angeles	-0.640%
Change in State's Per Capita Income	4.950%
Change in City's new construction nonresidential assessed valuation	0.000%

Proceeds of Taxes
Fiscal Year 2026-2027

Proceeds of Taxes	Budget
Sales & Use Tax	$ 7,939,100
Franchise Tax	1,518,900
Transient Occupancy Tax	316,000
Property Transfer Tax	75,000
Business License Tax	99,000
Property Tax	9,261,200
Landscape Maintenance	12,000
Interest Earnings on Tax Proceeds	300,600
Total Proceeds of Taxes	**$ 19,521,800**

Calculation of Interest Earnings:	
Total Proceed of Taxes w/o interest earnings	19,221,200
Total Revenues	46,297,400
Less: Total Interest	724,000
	45,573,400
Tax Proceeds as % of Budget	41.52%
Total Interest Earnings	724,000
Interest Earned from Taxes	**$ 300,600**

GENERAL GOVERNMENT

Annual Budget 2027

Annual Budget 2027

City Council

Summary

The City Council strives to make policies that will achieve the goals and objectives that reflect the will of the residents of the City of La Puente and to provide direction to City Staff to implement programs and projects consistent with those goals and objectives. 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 the budget process is determining what the community needs and setting the goals to meet those needs through the budget process.

FY 2025-2026 Accomplishments

- Oversaw activities related to the building of the new La Puente Dog Shelter and Dog Park.
- Expanded recreation programs for youth and seniors including the creation of the Senior Advisory Committee.
- Provided financial support to multiple non-profit organizations throughout the city.
- Updated park rules and regulations to address safety concerns related to E-bikes.

FY 2026-2027 Goals

- To dedicate continuing resources to address homelessness and crime prevention.
- To encourage economic development within the City by supporting the local business community.
- To oversee the Facility Use Agreement with Bassett Unified School District.
- To oversee the conclusion of activities related to the building of the new Activity Center at La Puente Park.
- To meet the needs of the community in its policy making decisions.
- To represent the interests of the City before regional and State organizations and agencies.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Council Members	5.00	5.00	5.00
Total FTE	**5.00**	**5.00**	**5.00**

City Council 100-1100

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 179,707	$ 188,200	$ 174,400	$ 195,500	4%
Operating Expenditures	85,340	101,600	86,100	103,400	2%
TOTAL	**$ 265,047**	**$ 289,800**	**$ 260,500**	**$ 298,900**	**3%**
FUNDING SOURCES					
100 - General Fund	$ 265,047	$ 289,800	$ 260,500	$ 298,900	3%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Stipends for City Council Members
51211	Retirement	City and Council Member's share of CalPERS retirement
51212	FICA/Medicare	Medicare benefits for Council Members
51311	Other Health - DOC	Dental, optical and audio reimbursements
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
51316	Auto Allowance	Automotive allowance for each Council Member
51317	Telecommunication Allowance	Telecommunication allowance for each Council Member
53012	Small Tools & Equipment	Small equipment for Council Chambers
53111	Contract Services - Private	Legislative consultant
53971	Dues & Memberships	Memberships for California Contract Cities, League of California Cities Association, San Gabriel Valley Council of Government, and Southern California Association of Government
53972	Conferences & Meetings	Attendance at professional association conferences and meetings
53976	Special Departmental	Miscellaneous expenses for Council activities such as flowers, recognition gifts and awards, shirts, jackets and other expenses.
53996	MIS/Equipment Charges	Allocated information technology and equipment charges

City Council 100-1100

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 32,160	$ 33,200	$ 32,200	$ 32,200
Retirement	51211	5,243	8,700	6,600	7,400
FICA/Medicare	51212	1,268	500	1,300	500
Other Health - DOC	51311	9,035	10,000	10,100	12,500
Disability Insurance	51312	96	600	100	600
Life Insurance	51313	900	1,100	900	1,100
Health Insurance	51314	85,429	88,500	77,600	95,600
Auto Allowance	51316	27,576	18,000	27,600	27,600
Telecommunication Allowance	51317	18,000	27,600	18,000	18,000
Total Personnel Services		**$ 179,707**	**$ 188,200**	**$ 174,400**	**$ 195,500**
Operating Expenditures					
Small Tools & Equipment	53012	$ 386	$ 500	$ -	$ 500
Contract Services - Private	53111	30,000	30,000	30,000	30,000
Dues & Memberships	53971	35,788	38,200	37,700	37,600
Conferences & Meetings	53972	10,064	22,500	8,000	22,500
Special Departmental	53976	2,902	3,000	3,000	2,000
MIS/Equipment Charges	53996	6,200	7,400	7,400	10,800
Total Operating Expenditures		**$ 85,340**	**$ 101,600**	**$ 86,100**	**$ 103,400**
TOTAL EXPENDITURES		**$ 265,047**	**$ 289,800**	**$ 260,500**	**$ 298,900**

THE · CITY · OF

La Puente

"WHERE THE PAST MEETS THE FUTURE"

City Manager's Office

Summary

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. The City Manager formulates plans and methodologies to implement the direction of the City Council and keeps the City Council advised of legislation and regulations that affect Council Members and the City.

The City Attorney provides legal advice to the City Council, City Commissions and Committees, and Departments. The City Attorney reviews all resolutions, ordinances, contracts, and other documents for legal validity, provides advice on the legal ramifications of City policies and actions, and represents the City in court actions as necessary.

FY 2025-2026 Accomplishments

- Developed and implemented strategic initiatives that advanced City Council priorities and organizational goals.
- Strengthened relationships between the City Council, staff, community stakeholders, and regional partners.
- Strengthened the City's social media and digital communication presence to improve public engagement.
- Advanced key facilities including the La Puente Shelter and Dog Park that enhanced public services and operational efficiency.

FY 2026-2027 Goals

- Develop and update the City's strategic plan to align organizational resources with community needs and long-term goals.
- Pursue grant funding and external revenue opportunities to support City priorities and infrastructure investments.
- Provide efficient and responsive City government services.
- Foster cooperative relationships with other agencies and jurisdictions.
- Encourage reductions in crime through management of the contract with the Los Angeles Sheriff's Dept.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
City Manager	0.97	1.00	1.00
Management Analyst	0.50	0.35	0.35
Management Assistant	0.60	0.60	0.60
Community Engagement Supervisor	0.50	0.40	0.40
Communication/IT Analyst	0.50	0.50	0.50
Information Technology Technician	0.50	0.50	0.50
Total FTE	**3.57**	**3.35**	**3.35**

City Manager's Office 100-1110

		FY 2024-2025 Actual		FY 2025-2026 Adopted Budget		FY 2025-2026 Estimated		FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF									
Personnel Services	$	687,483	$	668,600	$	740,400	$	760,500	14%
Operating Expenditures		458,320		215,200		280,200		288,200	34%
TOTAL	**$**	**1,145,803**	**$**	**883,800**	**$**	**1,020,600**	**$**	**1,048,700**	**19%**
FUNDING SOURCES									
100 - General Fund	$	1,145,803	$	883,800	$	1,020,600	$	1,048,700	19%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for City Manager (100%), Management Analyst (35%) , Management Assistant (60%), Community Engagement Supervisor (40%), Communication/IT Analyst (50%), and IT Technician (50%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51117	Overtime	Overtime pay for employees
51118	Leave Conversion Incentives	Conversion of earned leave
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursements
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
51317	Telecommunication Allowance	Telecommunication allowance for City Manager
51318	Deferred Comp Match	Deferred compensation contribution for City Manager
53011	Operating Supplies	Office supplies for the City Manager's office
53111	Contract Services - Private	Contracted services for social media
53114	Legal Services - General	City Attorney fees for general counsel services
53118	Legal Fees - Litigation	Legal services for litigation
53971	Dues & Memberships	Memberships in professional associations
53972	Conferences & Meetings	City Manager and staff attendance at various conferences and meetings
53976	Special Departmental	Miscellaneous expenses such as recognition gifts & awards
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
53997	Vehicle Charges	Allocated vehicle charges

City Manager's Office 100-1110

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 469,757	$ 479,400	$ 485,200	$ 497,500
Salaries - Part Time	51112	31,447	-	36,100	18,000
Overtime	51117	133	-	-	-
Leave Conversion Incentives	51118	28,507	-	24,400	20,000
Retirement	51211	58,443	76,500	63,300	101,900
FICA/Medicare	51212	7,732	7,000	8,200	7,300
Other Health - DOC	51311	6,505	6,700	6,800	8,400
Disability Insurance	51312	4,100	8,100	4,100	8,400
Life Insurance	51313	959	700	1,000	700
Health Insurance	51314	78,100	84,400	109,500	93,500
Telecommunication Allowance	51317	1,800	1,800	1,800	1,800
Deferred Comp Match	51318	-	4,000	-	3,000
Total Personnel Services		**$ 687,483**	**$ 668,600**	**$ 740,400**	**$ 760,500**
Operating Expenditures					
Operating Supplies	53011	$ 21	$ 1,000	$ 1,500	$ 1,000
Contract Services - Private	53111	-	-	-	78,000
Legal Services - General	53114	434,943	180,000	247,800	180,000
Legal Fees - Litigation	53118	-	1,500	-	1,000
Dues & Memberships	53971	135	300	800	300
Conferences & Meetings	53972	2,609	4,000	3,500	3,500
Special Departmental	53976	112	2,000	200	1,500
MIS/Equipment Charges	53996	12,400	18,000	18,000	14,400
Vehicle Charges	53997	8,100	8,400	8,400	8,500
Total Operating Expenditures		**$ 458,320**	**$ 215,200**	**$ 280,200**	**$ 288,200**
TOTAL EXPENDITURES		**$ 1,145,803**	**$ 883,800**	**$ 1,020,600**	**$ 1,048,700**

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"WHERE THE PAST MEETS THE FUTURE"

City Clerk

Summary

The mission of the City Clerk's office is to provide extraordinary service to the public, City staff and the City Council. Duties of the City Clerk include preparation and posting of meeting agendas and notices; recording the legislative actions of the City Council and City Commissions; and preparing resolutions, ordinances, and contracts. The City Clerk maintains records of all City Council activities, property, contracts, resolutions, ordinances, and minutes, and ensures compliance with the City's records retention policies. The City Clerk administers municipal elections in accordance with State and local requirements; administers oaths of office and acts as the FPPC filing officer. In addition, the City Clerk receives subpoenas and manages and responds to all requests for public records; provides public information services and documents to City Council, City staff and members of the public; and maintains the City's Municipal Code.

FY 2025-2026 Accomplishments

- Processed and responded to approximately 482 Public Records Act requests with an average of 4.4 days to fulfill each request
- Prepared agendas and minutes for approximately 27 regular and special City Council meetings
- Prepared approximately 145 certificates recognizing local businesses, organizations, students, and community members for their achievements and contributions to the City
- Prepared, cataloged, and archived approximately 110 resolutions, ordinances, contracts, and bids/RFPs

FY 2026-2027 Goals

- Comply with SB 707 (Brown Act Modernization) to enhance citywide transparency, accessibility, and public participation of City Council meetings
- Prepare for the City's November 3, 2026, General Municipal Election in accordance with all applicable legal regulations and procedures
- Continue to provide transparent access to the City's official records and legislative documents
- Continue the conversion and indexing of paper documents to digital format

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
City Clerk	1.00	1.00	1.00
Management Assistant	0.40	0.40	0.40
Office Specialist (Part Time)	0.50	0.50	0.50
Total FTE	**1.90**	**1.90**	**1.90**

City Clerk 100-1120

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 224,301	$ 262,000	$ 238,500	$ 295,800	13%
Operating Expenditures	53,192	59,000	58,800	117,300	99%
TOTAL	**$ 277,493**	**$ 321,000**	**$ 297,300**	**$ 413,100**	**29%**
FUNDING SOURCES					
100 - General Fund	$ 277,493	$ 321,000	$ 297,300	$ 413,100	29%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for City Clerk (100%) and Management Assistant (40%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51118	Leave Conversion Incentives	Conversion of earned leave
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursements
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	Office supplies
53111	Contract Services - Private	Translation services for City Council and other meetings
53115	Contract Services - Election	Contract services for assistance with election
53211	Postage & Mailing Services	Postage for election notifications and miscellaneous mailings
53411	Printing & Publishing	Costs for ads for required public notices
53412	Municipal Code Publishing	Municipal code updates and legal publications
53971	Dues & Memberships	Membership dues for International Institute of Municipal Clerks and City Clerks Association of California
53972	Conferences & Meetings	Staff training
53976	Special Departmental	Miscellaneous supplies for committees and commissions
53996	MIS/Equipment Charges	Allocated information technology and equipment charges

City Clerk 100-1120

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 152,667	$ 170,900	$ 165,800	$ 190,300
Salaries - Part Time	51112	10,237	22,300	10,200	24,500
Leave Conversion Incentives	51118	4,812	-	-	-
Retirement	51211	17,790	22,600	21,800	31,500
FICA/Medicare	51212	2,433	2,800	2,500	3,200
Other Health - DOC	51311	2,530	2,800	2,800	3,500
Disability Insurance	51312	1,302	2,900	1,400	3,200
Life Insurance	51313	239	300	300	300
Health Insurance	51314	32,291	37,400	33,700	39,300
Total Personnel Services		**$ 224,301**	**$ 262,000**	**$ 238,500**	**$ 295,800**
Operating Expenditures					
Operating Supplies	53011	$ 1,207	$ 2,000	$ 2,000	$ 1,500
Contract Services - Private	53111	16,974	23,000	18,000	21,000
Contract Services - Election	53115	159	-	2,000	68,000
Postage & Mailing Services	53211	174	200	-	200
Printing & Publishing	53411	6,392	4,000	7,000	4,000
Municipal Code Publishing	53412	1,050	2,000	2,000	2,000
Dues & Memberships	53971	1,075	1,200	1,200	1,200
Conferences & Meetings	53972	585	2,000	2,000	2,000
Special Departmental	53976	4,076	3,000	3,000	3,000
MIS/Equipment Charges	53996	21,500	21,600	21,600	14,400
Total Operating Expenditures		**$ 53,192**	**$ 59,000**	**$ 58,800**	**$ 117,300**
TOTAL EXPENDITURES		**$ 277,493**	**$ 321,000**	**$ 297,300**	**$ 413,100**

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PEG Access Cable Fund

Summary

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.

FY 2026-2027 Goals

- Enhance Council Chambers infrastructure including cabling, software, and computers.
- Improve communications channels and media.

PEG Access Cable Fund 275-1125

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Operating Expenditures	$ 37,267	$ 26,000	$ 26,000	$ 26,000	0%
Capital Outlay	119	10,000	10,000	10,000	0%
TOTAL	**$ 37,386**	**$ 36,000**	**$ 36,000**	**$ 36,000**	**0%**
FUNDING SOURCES					
275 - PEG Access Cable Fund	$ 37,386	$ 36,000	$ 36,000	$ 36,000	0%

ACCOUNT NUMBER EXPLANATION

53111	Contract Services - Private	Agenda management software contract
54585	Furniture/Office Equipment	Equipment upgrade for Council Chambers

PEG Access Cable Fund 275-1125

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Contract Services - Private	53111	$ 37,267	$ 26,000	$ 26,000	$ 26,000
Total Operating Expenditures		**$ 37,267**	**$ 26,000**	**$ 26,000**	**$ 26,000**
Capital Outlay					
Furniture/Office Equipment	54585	$ 119	$ 10,000	$ 10,000	$ 10,000
Total Capital Outlay		**$ 119**	**$ 10,000**	**$ 10,000**	**$ 10,000**
TOTAL EXPENDITURES		**$ 37,386**	**$ 36,000**	**$ 36,000**	**$ 36,000**

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ADMINISTRATIVE SERVICES

Annual Budget 2027

Financial Services

Summary

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 accomplishes this objective by providing budgetary oversight. The Director of Administrative Services and Principal Accountant ensure compliance with federal, state, and local laws, as well as City regulations and financial policies. The division directs the annual operating and capital budgets, long-term financial planning, financial enterprise systems, citywide cost allocations, investments and treasury, and all audits.

Financial Services manages all accounting and financial reporting, and prepares the Annual Comprehensive Financial Report. The division is also responsible for information technology, cashiering, accounts payable, payroll, business license, customer service, and revenue.

FY 2025-2026 Accomplishments

- Delivered timely monthly financial reports to support organizational accountability.
- Received the Government Finance Officers Association (GFOA) awards for Annual Comprehensive Financial Report (ACFR), and Annual Budget and CIP.
- Coordinated the successful completion of multiple audits, including independent financial statement audit, Single Audit, Measure W audit, Metro (MTA) audit, and numerous smaller monitoring engagements.

FY 2026-2027 Goals

- Continued administration and reporting of various state and federal grants.
- Update and revise the Financial & Accounting policies and procedures.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Director of Administrative Services	0.90	0.90	0.90
Finance Manager	0.65	0.00	0.00
Principal Accountant	0.00	0.65	0.65
Accounting Technician II	0.65	0.65	0.65
Accounting Assistant	1.16	1.16	1.16
Communication/IT Analyst	0.50	0.50	0.50
Information Technology Technician	0.50	0.50	0.50
Total FTE	**4.36**	**4.36**	**4.36**

Financial Services 100-1130

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 697,446	$ 707,600	$ 716,800	$ 767,600	8%
Operating Expenditures	160,802	144,200	141,300	113,300	-21%
TOTAL	**$ 858,248**	**$ 851,800**	**$ 858,100**	**$ 880,900**	**3%**
FUNDING SOURCES					
100 - General Fund	$ 858,248	$ 851,800	$ 858,100	$ 880,900	3%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for Director of Administrative Services (90%), Principal Accountant (65%), Accounting Technician II (65%), Accounting Assistant (116%), Communication/IT Analyst (50%), and IT Technician (50%)
51117	Overtime	Overtime pay for employees
51118	Leave Conversion Incentives	Conversion of earned leave
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursements
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	Office supplies needed for A/P, payroll, business licenses, budget, bus passes, business forms, etc.
53111	Contract Services - Private	Contract costs for financial and single audit, State Controller's report, annual street report, budget printing, cost recovery system, actuarial reports, ACFR statistical information, HDL property tax data and sales tax data, and armored car services.
53965	Financial Service Fees	Fees for bank monthly charges, LAFCO, investment safekeeping, and bond trustee services.
53971	Dues & Memberships	Membership dues for professional organizations.
53972	Conferences & Meetings	Registration and training costs for attending annual conferences and meetings.
53976	Special Departmental	Miscellaneous special departmental supplies
53996	MIS/Equipment Charges	Allocated information technology and equipment charges

Financial Services 100-1130

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 481,798	$ 493,500	$ 499,700	$ 527,000
Overtime	51117	4,445	1,000	2,000	1,100
Leave Conversion Incentives	51118	36,451	10,000	10,900	8,000
Retirement	51211	59,339	73,700	72,600	90,600
FICA/Medicare	51212	7,640	7,200	7,600	7,700
Other Health - DOC	51311	7,951	8,800	9,200	10,900
Disability Insurance	51312	4,238	8,300	4,400	8,900
Life Insurance	51313	810	900	900	900
Health Insurance	51314	94,774	104,200	109,500	112,500
Total Personnel Services		**$ 697,446**	**$ 707,600**	**$ 716,800**	**$ 767,600**
Operating Expenditures					
Operating Supplies	53011	$ 6,041	$ 4,000	$ 3,500	$ 4,000
Contract Services - Private	53111	124,188	104,000	104,000	77,800
Financial Service Fees	53965	4,774	8,400	7,000	3,900
Dues & Memberships	53971	1,700	1,500	1,500	1,500
Conferences & Meetings	53972	3,392	3,700	3,700	3,700
Special Departmental	53976	2,307	1,000	-	1,000
MIS/Equipment Charges	53996	18,400	21,600	21,600	21,400
Total Operating Expenditures		**$ 160,802**	**$ 144,200**	**$ 141,300**	**$ 113,300**
TOTAL EXPENDITURES		**$ 858,248**	**$ 851,800**	**$ 858,100**	**$ 880,900**

THE CITY OF

La Puente

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Human Resources/Risk Management

Summary

The Human Resources/Risk Management Division is committed to supporting the employees of the City of La Puente through human resources services that promote a work environment characterized by open communication, personal accountability, and fair treatment of all employees through trust, mutual respect, and equal opportunity. The Division is also committed to reducing the financial impact of claims to the City and the corresponding frequency and severity of these events through the application of professional risk management techniques.

The division is also responsible for personnel recruitment, processing background checks, maintenance of personnel records, analyzing and reviewing personnel policies and procedures, monitoring employee evaluations, representing the City in labor negotiations, processing worker's compensations claims, and all other risk management functions.

In addition to its personnel administration duties as part of the General Fund, the Human Resources/Risk Management Division also houses the Citywide Debt Service Fund. In this capacity, the division serves to finance the annual debt service for both the Series 2020A Pension Obligation Bonds and the 2022A Certificates of Participation (COPs). Going forward, the Citywide Debt Service Fund and Human Resources/Risk Management Division will support the annual budget for principal and interest payments on the bond debt service.

FY 2025-2026 Accomplishments

- Successfully recruited 83 employees for full-time and part-time positions.
- Streamlined recruitment and onboarding through constant communication with hiring managers and by continuously monitoring and improving tracking systems.
- Ensured compliance of the La Puente Youth Workforce Development Program through cross departmental collaboration by assisting with monthly reporting and case management efforts with third party contractors.
- Provided enhanced employee experiences to promote retention by providing employees with a safe and healthy work environment, as well as opportunities to develop their skills.
- Reviewed and updated onboarding forms and systems.

FY 2026-2027 Goals

- Update employee job descriptions to reflect major changes to the City's organizational structure in previous fiscal years.
- Implement more engagement initiatives and programming that educates employees on how to efficiently utilize benefits and resources to improve their quality of life and boost morale.
- Strengthen training management system by revising the City's training curriculum to further develop employee knowledge and skills.
- Improve employee retention by developing and implementing a supervisor training program that strengthens leadership capacity and promotes effective, equitable management of City employees.
- Focus on training personnel to support community needs during a disaster, as well as further develop emergency management procedures.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Management Analyst	0.50	0.50	0.50
Total FTE	**0.50**	**0.50**	**0.50**

Human Resources/Risk Management 100-1135

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 204,650	$ 509,900	$ 435,100	$ 567,000	11%
Operating Expenditures	516,822	841,500	818,200	985,100	17%
Transfer to Other Funds	849,500	871,600	867,600	871,600	0%
TOTAL	**$ 1,570,972**	**$ 2,223,000**	**$ 2,120,900**	**$ 2,423,700**	**9%**
FUNDING SOURCES					
100 - General Fund	$ 1,570,972	$ 2,223,000	$ 2,120,900	$ 2,423,700	9%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salary for Management Analyst (50%)
51112	Salaries - Part Time	Salaries for part-time Office Specialist
51211	Retirement	Replacement Benefit Fund (RBF) annual payment; CalPERS retirement for department employee
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement for City retirees & department employee
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage for City retirees and department employee
53011	Operating Supplies	Office supplies
53012	Small Tools & Equipment	Purchase of small office equipment
53151	Education & Training	CJPIA on-location training and education reimbursement program
53406	Recruitment Expenses	Advertising, pre-employment physical, background investigation, fingerprinting and personnel supplies
53610	Unemployment Insurance	Unemployment insurance
53611	Workers Compensation Insurance	Workers compensation insurance
53612	Insurance-General Liability	CJPIA general liability insurance
53613	Insurance-Special Events	Special event insurance
53614	Insurance-Property	Property insurance
53615	Employee Fidelity Bond	Employee fidelity bond
53616	Insurance - Environmental Liability	Environmental liability insurance
53971	Dues & Memberships	Membership dues for professional organizations.
53972	Conferences & Meetings	Seminar and training costs
53976	Special Departmental	Summer and holiday celebrations
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
54999	Transfers to Other Funds	2020A and 2022A debt service

Human Resources/Risk Management 100-1135

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 42,386	$ 46,500	$ 49,700	$ 52,300
Salaries - Part Time	51112	-	35,100	2,300	36,800
Retirement	51211	27,124	25,800	27,300	29,500
FICA/Medicare	51212	614	1,200	800	1,300
Other Health - DOC	51311	14,655	53,000	58,200	66,300
Disability Insurance	51312	368	800	500	900
Life Insurance	51313	93	200	100	200
Health Insurance	51314	119,410	347,300	296,200	379,700
Total Personnel Services		**$ 204,650**	**$ 509,900**	**$ 435,100**	**$ 567,000**
Operating Expenditures					
Operating Supplies	53011	$ 1,035	$ 1,000	$ 500	$ 1,000
Small Tools & Equipment	53012	-	500	-	500
Education & Training	53151	9,578	20,400	10,000	6,000
Recruitment Expenses	53406	12,281	10,000	8,000	9,000
Unemployment Insurance	53610	22,856	13,000	26,000	13,000
Workers Compensation Insurance	53611	91,036	148,800	148,800	144,800
Insurance-General Liability	53612	272,493	528,800	528,800	711,300
Insurance-Special Events	53613	10,886	9,000	9,000	9,000
Insurance-Property	53614	80,775	90,600	70,400	72,600
Employee Fidelity Bond	53615	1,329	1,500	1,500	1,600
Insurance - Environmental Liability	53616	1,885	2,000	2,300	2,500
Dues & Memberships	53971	475	1,000	500	1,000
Conferences & Meetings	53972	902	2,500	-	1,500
Special Departmental	53976	7,991	5,000	5,000	4,000
MIS/Equipment Charges	53996	3,300	7,400	7,400	7,300
Total Operating Expenditures		**$ 516,822**	**$ 841,500**	**$ 818,200**	**$ 985,100**
Transfer to Other Funds					
Transfers to Other Funds	54999	$ 849,500	$ 871,600	$ 867,600	$ 871,600
Total Transfer to Other Funds		**$ 849,500**	**$ 871,600**	**$ 867,600**	**$ 871,600**
TOTAL EXPENDITURES		**$ 1,570,972**	**$ 2,223,000**	**$ 2,120,900**	**$ 2,423,700**

Human Resources/Risk Management 300-1135

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Debt Services	$ 849,500	$ 871,600	$ 868,100	$ 871,600	0%
TOTAL	**$ 849,500**	**$ 871,600**	**$ 868,100**	**$ 871,600**	**0%**
FUNDING SOURCES					
300 - Citywide Debt Service Fund	$ 849,500	$ 871,600	$ 868,100	$ 871,600	0%

ACCOUNT NUMBER EXPLANATION

53989	Principal Payments	Payment of Principal for Series 2020A and 2022A
53990	Interest Payments	Payment of Interest for Series 2020A and 2022A

Human Resources/Risk Management 300-1135

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Debt Services					
Principal Payments	53989	$ 548,533	$ 583,200	$ 583,200	$ 583,200
Interest Payments	53990	300,967	288,400	284,900	288,400
Total Debt Services		**$ 849,500**	**$ 871,600**	**$ 868,100**	**$ 871,600**
TOTAL EXPENDITURES		**$ 849,500**	**$ 871,600**	**$ 868,100**	**$ 871,600**

THE CITY OF

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General Services

Summary

General Services supports other City departments to accomplish their goals in serving the public. It provides various internal services including facilities and landscape maintenance at City-owned properties, as well as equipment maintenance and repair. The division also serves as the cost center for City Hall utilities, custodial maintenance services, postage and mailings, and other services shared by various departments.

General Services 100-1150

		FY 2024-2025 Actual		FY 2025-2026 Adopted Budget		FY 2025-2026 Estimated		FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF									
Operating Expenditures	$	457,035	$	426,800	$	441,800	$	444,100	4%
Capital Outlay		15,763		-		-		-	0%
Transfer to Other Funds		-		-		15,000		-	0%
TOTAL	**$**	**472,798**	**$**	**426,800**	**$**	**456,800**	**$**	**444,100**	**4%**
FUNDING SOURCES									
100 - General Fund	$	472,798	$	426,800	$	456,800	$	444,100	4%

ACCOUNT NUMBER EXPLANATION

53011	Operating Supplies	City Hall general office supplies and First Aid/AED Program costs
53012	Small Tools & Equipment	Janitorial supplies and cost of small equipment purchases
53211	Postage & Mailing Services	Meter postage, express mail, FedEx and postal permits
53711	Utility - Gas	Gas utility service for City Hall
53712	Utility - Electricity	Electrical utility service for City Hall
53714	Utility - Water	Water service for City Hall
53715	Utility - Communications	Telephone services for City Hall and cell phones for department staff
53811	Equipment Maintenance	Maintenance of City Hall heating and air conditioning, elevator, mail meter, emergency generator, AQMD annual fees, and other miscellaneous equipment
53813	Facility Maintenance	Custodial services, alarm, door mat rentals and pest control for City Hall
53814	Landscape Maintenance	Backflow testing and incidental landscape decorations at City Hall
53911	Equipment Lease/Rental	Lease and usage costs for City-wide copier machines and mailing equipment
53913	Real Estate Lease	Costs for property lease
53971	Dues & Memberships	Membership charges for office supplies
53976	Special Departmental	Miscellaneous special departmental supplies
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
53997	Vehicle Charges	Allocated vehicle charges
54585	Furniture/Office Equipment	Costs for purchase of furniture and office equipment
54999	Transfers to Other Funds	Transfers to Internal Service Funds

General Services 100-1150

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Operating Supplies	53011	$ 57,644	$ 46,000	$ 46,000	$ 46,000
Small Tools & Equipment	53012	9,883	5,800	5,800	5,800
Postage & Mailing Services	53211	17,069	16,000	19,000	16,000
Utility - Gas	53711	14,560	14,000	12,000	14,000
Utility - Electricity	53712	30,691	33,100	40,000	33,100
Utility - Water	53714	13,886	10,200	10,200	10,200
Utility - Communications	53715	36,550	41,000	41,300	52,800
Equipment Maintenance	53811	28,267	23,000	10,300	20,000
Facility Maintenance	53813	52,114	41,000	34,500	39,000
Landscape Maintenance	53814	7,851	6,000	7,400	6,000
Equipment Lease/Rental	53911	27,665	32,000	27,500	34,300
Real Estate Lease	53913	120,000	120,000	150,000	120,000
Dues & Memberships	53971	347	500	100	500
Special Departmental	53976	1,908	1,000	500	1,000
MIS/Equipment Charges	53996	30,500	28,800	28,800	28,500
Vehicle Charges	53997	8,100	8,400	8,400	16,900
Total Operating Expenditures		**$ 457,035**	**$ 426,800**	**$ 441,800**	**$ 444,100**
Capital Outlay					
Furniture/Office Equipment	54585	$ 15,763	$ -	$ -	$ -
Total Capital Outlay		**$ 15,763**	**$ -**	**$ -**	**$ -**
Transfer to Other Funds					
Transfers to Other Funds	54999	$ -	$ -	$ 15,000	$ -
Total Transfer to Other Funds		**$ -**	**$ -**	**$ 15,000**	**$ -**
TOTAL EXPENDITURES		**$ 472,798**	**$ 426,800**	**$ 456,800**	**$ 444,100**

THE CITY OF

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PUBLIC SAFETY

Annual Budget 2027

Public Safety Services

Summary

Public Safety is a critical concern of the City. It is the City's endeavor to ensure that residents, business owners and visitors are able to enjoy a safe environment free from crime. The City Manager's Office manages the oversight of the Public Safety budget which includes patrol deployments, station detectives, narcotic detectives, special assignment team, traffic enforcement, motor deputies, gang enforcement, neighborhood and business watch programs, and special event deployment.

The Service Area Sergeant works with the City Manager and is responsible for the oversight of the law enforcement contract and all community policing operations.

Since 1956, the City of La Puente has contracted for policing services with the Los Angeles County Sheriff's Department. Police services are based at the Industry Sheriff's Station. The Special Assignment Team assists patrol deputies and maintains community and intelligence based policing practices with surrounding Sheriff Stations and local police agencies. This specialized team has the resources to provide focused enforcement on areas of concern to the City.

FY 2025-2026 Accomplishments

- Continued to utilize ALPR camera systems (Automated License Plate Reader) to solve crimes including vehicle thefts, carjackings, and other violent felonies.
- Presented crime statistics to the City Council on a regular basis.
- Responded to and investigated crimes and other incidents occurring within the City.
- Expanded community engagement programs to strengthen partnerships between residents, law enforcement, and public safety agencies.
- Worked to address homelessness in conjunction with local organizations.

FY 2026-2027 Goals

- Provide direction and oversight to Sheriff Deputies on the Special Assignment (SAO) Team.
- Continue crime prevention and enforcement efforts in areas with identified public safety concerns.
- Develop targeted enforcement strategies to combat burglaries and graffiti throughout the City.
- Strengthen outreach efforts to vulnerable and at-risk populations in partnership with the Community Outreach Team.

Public Safety Services 100-2100

		FY 2024-2025 Actual		FY 2025-2026 Adopted Budget		FY 2025-2026 Estimated		FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF									
Operating Expenditures	$	9,032,373	$	9,203,800	$	9,266,300	$	9,011,700	-2%
TOTAL	**$**	**9,032,373**	**$**	**9,203,800**	**$**	**9,266,300**	**$**	**9,011,700**	**-2%**
FUNDING SOURCES									
100 - General Fund	$	9,032,373	$	9,203,800	$	9,266,300	$	9,011,700	-2%

ACCOUNT NUMBER EXPLANATION

53012	Small Tools & Equipment	Supplies and small equipment for SAO team
53110	Contract Services - LA Sheriff	Contract costs with the Los Angeles County Sheriffs Department
53111	Contract Services - Private	ALPR Cameras
53113	Contract Services - Special Deployment	Law enforcement services for special deployments
53183	Special Event Services	Law enforcement services for special events
53184	Prisoner Maintenance	Costs of maintaining prisoners arrested for crimes committed in the City
53186	Liability Trust Fund	Liability trust fund for all services provided by Sheriffs Department
53715	Utility - Communications	Cell phones for SAO team
53811	Equipment Maintenance	Annual calibration and repair of traffic equipment
53996	MIS/Equipment Charges	Allocated information technology and equipment charges

Public Safety Services 100-2100

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Small Tools & Equipment	53012	$ 2,562	$ 1,000	$ -	$ 1,000
Contract Services - LA Sheriff	53110	7,732,278	7,923,900	7,951,800	7,642,600
Contract Services - Private	53111	248,000	221,100	245,000	220,500
Contract Services - Special Deployment	53113	87,112	50,000	50,000	50,000
Special Event Services	53183	26,427	50,000	23,500	31,000
Prisoner Maintenance	53184	-	2,000	-	1,000
Liability Trust Fund	53186	928,282	951,600	992,400	1,061,500
Utility - Communications	53715	4,712	-	-	-
Equipment Maintenance	53811	-	600	-	600
MIS/Equipment Charges	53996	3,000	3,600	3,600	3,500
Total Operating Expenditures		**$ 9,032,373**	**$ 9,203,800**	**$ 9,266,300**	**$ 9,011,700**
TOTAL EXPENDITURES		**$ 9,032,373**	**$ 9,203,800**	**$ 9,266,300**	**$ 9,011,700**

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Supplemental Law Enforcement

Summary

The Supplemental Law Enforcement Services Fund (SLESF) Grant (Proposition 172, 1992) is a restricted funding source received from the State under the State Citizens Option for Public Safety (COPS) Program.

The State awards this on-going grant contribution, annually, to local law enforcement agencies to provide funding for program personnel, overtime, equipment, and other uses within the realm of policing.

FY 2025-2026 Accomplishments

- Funding for ALPR Camera system citywide.
- Support of General Fund contract law enforcement activities.

FY 2026-2027 Goals

- Continued support of General Fund policing activities.

Supplemental Law Enforcement 240-2100

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Transfer to Other Funds	$ 194,663	$ 196,000	$ 201,500	$ 205,000	5%
TOTAL	**$ 194,663**	**$ 196,000**	**$ 201,500**	**$ 205,000**	**5%**
FUNDING SOURCES					
240 -Supplement Law Enforcement Fund	$ 194,663	$ 196,000	$ 201,500	$ 205,000	5%

ACCOUNT NUMBER EXPLANATION

54999	Transfers to Other Funds	Transfers to the General Fund to assist in funding front-line police services

Supplemental Law Enforcement 240-2100

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Transfer to Other Funds					
Transfers to Other Funds	54999	$ 194,663	$ 196,000	$ 201,500	$ 205,000
Total Transfer to Other Funds		**$ 194,663**	**$ 196,000**	**$ 201,500**	**$ 205,000**
TOTAL EXPENDITURES		**$ 194,663**	**$ 196,000**	**$ 201,500**	**$ 205,000**

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Code Enforcement

Summary

The Code Enforcement Division is responsible for responding to complaints or inquiries regarding possible violations of zoning, land use, public nuisance, and parking ordinances and restrictions. The Division also identifies and initiates proactive enforcement on significant cases. The Division works with individual property owners to craft work programs and deadlines to achieve compliance. Although achieving voluntary compliance is a primary objective, Code Enforcement staff uses citations and abatement orders to motivate compliance if initial efforts to achieve voluntary compliance are ineffective.

FY 2025-2026 Accomplishments

- Improved regulation/enforcement via posted signage to better serve the La Puente Park patrons.
- Improved Security Monitoring at the La Puente Park Substation, with the expansion of camera coverage.
- Continued field enforcement of illegal vendors with Code, LASD and LA County's Public Health Dept.
- Improved Parking Enforcement/LASD vehicle towing protocols.
- Improved safety protocols and expansion/use of state-of-the-art security cameras and two-way radios.
- Continued enforcement of the City's RV Parking Permit Program, creating safer streets within city limits
- Improved collaborative protocols with LASD on the towing of vehicles and park trespassing violations.

FY 2026-2027 Goals

- Continue to collaborate with LA County Public Health's Illegal Vendor Task Force.
- Evaluate and improve the enforcement of the City's municipal codes via joint services efforts.
- Expansion of private security services to cover the City's OWL (Organized Watch and Liaison) Program.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Chief/Director of Public Safety	0.00	0.40	0.50
Senior Public Safety Supervisor	0.00	0.50	0.50
Public Safety Supervisor	0.50	1.00	1.00
Code Enforcement Officer	1.60	1.50	1.30
Code Enforcement Officer (Part Time)	1.00	1.00	1.00
Parking Control Officer (Part Time)	12.50	9.00	9.00
Office Specialist	0.95	0.15	0.15
Total FTE	**16.55**	**13.55**	**13.45**

Code Enforcement 100-2110

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 1,064,184	$ 1,215,300	$ 1,123,800	$ 1,161,200	-4%
Operating Expenditures	491,809	648,600	656,600	716,700	10%
TOTAL	**$ 1,555,993**	**$ 1,863,900**	**$ 1,780,400**	**$ 1,877,900**	**1%**
FUNDING SOURCES					
100 - General Fund	$ 1,555,993	$ 1,863,900	$ 1,780,400	$ 1,877,900	1%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for Chief/Director of Public Safety (50%), Senior Public Safety Supervisor (50%), Public Safety Supervisor (100%), AC/Code Enf. Officer (130%), and Office Specialist (15%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51117	Overtime	Overtime pay for employees
51118	Leave Conversion Incentives	Conversion of earned leave
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	General office supplies, pens, file folders, printer ink, and other miscellaneous items
53012	Small Tools & Equipment	Miscellaneous tools and equipment
53015	Uniform/Boot Reimbursement	Uniforms for division staff
53111	Contract Services - Private	Parking and Administrative citation processing and collections and recovery service
53114	Legal Services - General	City Prosecutor services
53151	Education & Training	Certified Code Enforcement Officer (CCEO) training and certification
53411	Printing & Publishing	Printing of parking citations, envelopes, fliers and other distributed notifications
53715	Utility - Communications	Cell phones for department staff
53971	Dues & Memberships	Membership to the CA Association of Code Enforcement Officers (CACEO)
53972	Conferences & Meetings	CACEO conference and meetings
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
53997	Vehicle Charges	Allocated vehicle charges

Code Enforcement 100-2110

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 307,632	$ 359,600	$ 362,700	$ 377,700
Salaries - Part Time	51112	601,418	723,100	592,200	622,800
Overtime	51117	3,347	5,500	4,300	4,500
Leave Conversion Incentives	51118	12,085	-	7,800	-
Retirement	51211	35,817	42,000	48,600	69,100
FICA/Medicare	51212	13,532	15,400	13,900	14,300
Other Health - DOC	51311	5,873	7,300	7,400	8,700
Disability Insurance	51312	2,937	6,100	3,300	6,400
Life Insurance	51313	688	800	700	800
Health Insurance	51314	80,855	55,500	82,900	56,900
Total Personnel Services		**$ 1,064,184**	**$ 1,215,300**	**$ 1,123,800**	**$ 1,161,200**
Operating Expenditures					
Operating Supplies	53011	$ 2,043	$ 6,500	$ 4,000	$ 5,500
Small Tools & Equipment	53012	1,554	12,000	5,000	10,000
Uniform/Boot Reimbursement	53015	7,611	6,000	5,500	6,000
Contract Services - Private	53111	338,290	485,000	515,000	530,600
Legal Services - General	53114	7,117	14,000	7,000	10,000
Education & Training	53151	2,520	2,000	500	1,000
Printing & Publishing	53411	1,758	3,000	200	1,000
Utility - Communications	53715	4,088	6,400	5,800	5,800
Dues & Memberships	53971	300	1,500	400	1,000
Conferences & Meetings	53972	3,828	2,000	3,000	2,000
MIS/Equipment Charges	53996	33,500	43,000	43,000	42,500
Vehicle Charges	53997	89,200	67,200	67,200	101,300
Total Operating Expenditures		**$ 491,809**	**$ 648,600**	**$ 656,600**	**$ 716,700**
TOTAL EXPENDITURES		**$ 1,555,993**	**$ 1,863,900**	**$ 1,780,400**	**$ 1,877,900**

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Emergency Preparedness Services

Summary

The mission of the Emergency Preparedness Department is to prepare City staff to respond to emergencies as could occur in our City and region. The predominant threat to our region would be from earthquakes. The secondary mission of the division is to inform citizens about individual and family emergency preparedness.

The Emergency Preparedness Department 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.

FY 2025-2026 Accomplishments

- Coordinated with Area D Disaster Management.
- Purchased PPE (personal protective equipment).

FY 2026-2027 Goals

- Continue preparation and planning for natural and manmade emergencies in the community.

Emergency Preparedness Services 100-2120

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Operating Expenditures	$ 2,935	$ 5,400	$ 3,100	$ 4,900	-9%
TOTAL	**$ 2,935**	**$ 5,400**	**$ 3,100**	**$ 4,900**	**-9%**
FUNDING SOURCES					
100 - General Fund	$ 2,935	$ 5,400	$ 3,100	$ 4,900	-9%

ACCOUNT NUMBER EXPLANATION

53011	Operating Supplies	Operating supplies
53971	Dues & Memberships	Membership in Area D professional organization

Emergency Preparedness Services 100-2120

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Operating Supplies	53011	$ 530	$ 3,000	$ 100	$ 2,500
Dues & Memberships	53971	2,405	2,400	3,000	2,400
Total Operating Expenditures		**$ 2,935**	**$ 5,400**	**$ 3,100**	**$ 4,900**
TOTAL EXPENDITURES		**$ 2,935**	**$ 5,400**	**$ 3,100**	**$ 4,900**

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Animal Services

Summary

The Animal Services division is a function of the City of La Puente's Code Enforcement operations within Public Safety Services. Its function is to provide the residents of La Puente with comprehensive Animal Control Services, which includes field patrol and response, enforcement of City codes and state laws, animal transport and deceased animal disposal, recovered animal sheltering, and pet licensing services and enforcement. The department serves as a liaison between residents and affordable veterinary care and educational programs. By Summer of 2026, the City of La Puente will open the City Animal Shelter and K9 Training Center, which will include a public dog park.

FY 2025-2026 Accomplishments

- Increased coverage of our TNR (Trap/Neuter/Return) program, with more service hours invested and three additional spay/neuter service centers.
- Continued HEART Org's Affordable Care Clinics, with increased number of serviced animals.
- VIDA's contracted adoption services have sustained a high number of LP origin pet adoptions monthly.
- An additional Animal Control Vehicle (AC-2) is now operating in the field

FY 2026-2027 Goals

- Increase use of social media to educate and inform residents of found pets, and events.
- Continue to expand affordable pet care service events with HEART and other organizations.
- Host adoption events at our new La Puente Animal Shelter, focused on pet care education and resources.
- Establish youth-focused education programs, encouraging animal care related professions.
- Provide Regional Animal Control Training with an emphasis on field safety and vicious animal tactics and new laws/regulations.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Chief/Director of Public Safety	0.00	0.40	0.50
Senior Public Safety Supervisor	0.00	0.50	0.50
Shelter/TNR Supervisor	0.00	0.00	1.00
Public Safety Supervisor	0.50	0.00	0.00
Code Enforcement Officer	1.00	1.00	2.00
Code Enforcement Officer (Part Time)	0.50	0.50	1.00
Office Specialist	0.50	0.60	0.60
Total FTE	**2.50**	**3.00**	**5.60**

Animal Services 100-2130

		FY 2024-2025 Actual		FY 2025-2026 Adopted Budget		FY 2025-2026 Estimated		FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF									
Personnel Services	$	355,591	$	413,200	$	428,300	$	718,600	74%
Operating Expenditures		187,166		112,300		156,800		238,100	112%
TOTAL	**$**	**542,757**	**$**	**525,500**	**$**	**585,100**	**$**	**956,700**	**82%**
FUNDING SOURCES									
100 - General Fund	$	542,757	$	525,500	$	585,100	$	956,700	82%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for Chief/Director of Public Safety (50%), Senior Public Safety Supervisor (50%), Shelter/TNR Supervisor (100%) Code Enf. Officer (200%), and Office Specialist (60%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51117	Overtime	Overtime pay for employees
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	General office supplies, pens, file folders, printer ink, and other miscellaneous items
53012	Small Tools & Equipment	Miscellaneous tools and equipment
53015	Uniform/Boot Reimbursement	Uniforms for division staff including jackets for special events and uniform accessories
53111	Contract Services - Private	Animal control sheltering contract, disposal, and emergency medical care
53112	Contract Services - Public	Animal control contract with Los Angeles County
53151	Education & Training	Education and training for animal control staff
53411	Printing & Publishing	Printing of animal license notifications, envelopes, fliers and other distributed notifications
53715	Utility - Communications	Cell phones for department staff
53971	Dues & Memberships	Membership costs for animal control associations
53972	Conferences & Meetings	CACEO conference and meetings
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
53997	Vehicle Charges	Allocated vehicle charges

Animal Services 100-2130

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 190,697	$ 250,200	$ 235,300	$ 420,400
Salaries - Part Time	51112	86,419	52,800	103,600	76,300
Overtime	51117	3,943	3,000	2,000	2,000
Retirement	51211	19,441	25,600	25,500	69,000
FICA/Medicare	51212	4,129	4,100	4,800	7,000
Other Health - DOC	51311	4,337	5,200	5,300	11,500
Disability Insurance	51312	1,713	4,200	2,000	7,100
Life Insurance	51313	402	600	500	1,000
Health Insurance	51314	44,510	67,500	49,300	124,300
Total Personnel Services		**$ 355,591**	**$ 413,200**	**$ 428,300**	**$ 718,600**
Operating Expenditures					
Operating Supplies	53011	$ 3,583	$ 7,000	$ 8,500	$ 6,000
Small Tools & Equipment	53012	1,862	2,000	500	2,000
Uniform/Boot Reimbursement	53015	1,544	2,500	2,000	2,500
Contract Services - Private	53111	129,457	54,000	103,300	171,800
Contract Services - Public	53112	9,155	9,000	5,000	3,000
Education & Training	53151	-	2,000	3,000	6,000
Printing & Publishing	53411	2,024	2,000	300	1,000
Utility - Communications	53715	78	400	800	400
Dues & Memberships	53971	-	200	200	200
Conferences & Meetings	53972	163	600	600	600
MIS/Equipment Charges	53996	6,900	7,400	7,400	10,800
Vehicle Charges	53997	32,400	25,200	25,200	33,800
Total Operating Expenditures		**$ 187,166**	**$ 112,300**	**$ 156,800**	**$ 238,100**
TOTAL EXPENDITURES		**$ 542,757**	**$ 525,500**	**$ 585,100**	**$ 956,700**

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DEVELOPMENT SERVICES

Annual Budget 2027

Public Works Services

Summary

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

FY 2025-2026 Accomplishments

- Provided special event support that included street closures for programs and events coordinated by the Community Services Department and the La Puente Community Foundation. These events included the Lunar New Year, Breakfast with the Bunny, Spring Egg Hunt, Día De Los Muertos, Mother's Day Brunch, Brunch by the Bridge, National Night Out, Veterans Day Ceremony, Holiday Parade and Tree Lighting Ceremony and the annual Fortunato Jimenez Independence Day Celebration.
- Provided clean-up assistance to City's PROS Team supporting their efforts and programs.

FY 2026-2027 Goals

- Continue to perform street closures and traffic detours in support of City special events and other events as authorized by the City.
- Manage and oversee the delivery of Public Works maintenance services to the community through the utilization of direct City services and private contract services.

Public Works Services 100-3100

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Operating Expenditures	$ 158,979	$ 130,200	$ 143,100	$ 118,300	-9%
TOTAL	**$ 158,979**	**$ 130,200**	**$ 143,100**	**$ 118,300**	**-9%**
FUNDING SOURCES					
100 - General Fund	$ 158,979	$ 130,200	$ 143,100	$ 118,300	-9%

ACCOUNT NUMBER EXPLANATION

53011	Operating Supplies	Miscellaneous Public Works supplies
53012	Small Tools & Equipment	Miscellaneous supplies and equipment
53111	Contract Services - Private	Traffic Control Services, Traffic Closure Plans, and Traffic Survey throughout City
53715	Utility - Communications	Cell phones for department staff
53976	Special Departmental	Miscellaneous special departmental supplies
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
53997	Vehicle Charges	Allocated vehicle charges

Public Works Services 100-3100

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Operating Supplies	53011	$ 924	$ 1,000	$ 400	$ 1,000
Small Tools & Equipment	53012	38,743	29,500	34,200	29,000
Contract Services - Private	53111	57,852	55,000	65,000	35,000
Utility - Communications	53715	12,467	2,200	2,200	2,200
Special Departmental	53976	2,193	1,500	300	1,500
MIS/Equipment Charges	53996	6,300	7,400	7,400	7,400
Vehicle Charges	53997	40,500	33,600	33,600	42,200
Total Operating Expenditures		**$ 158,979**	**$ 130,200**	**$ 143,100**	**$ 118,300**
TOTAL EXPENDITURES		**$ 158,979**	**$ 130,200**	**$ 143,100**	**$ 118,300**

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Measure “W” Fund

Summary

Measure W funds are derived from a special parcel tax and allocated to the City on an annual basis by the County of Los Angeles. Funds are specifically designated for storm water management purposes.

FY 2025-2026 Accomplishments

- Attended and participated in meetings regarding the City’s Coordinated Integrated Monitoring Program (CIMP) to comply with the requirements of the MS4 Permit. Prepared and submitted the City’s Annual Report.
- Through a private contract, inspected and cleaned 412 City-owned catch basins quarterly.

FY 2026-2027 Goals

- Expend funds in accordance with the City’s approved Safe Clean Water Program Annual Plan.
- Continue compliance, monitoring and planning efforts related to storm water.
- Construct the Catch Basin Retrofit project on selected catch basins throughout the City.

Measure "W" Fund 284-3100

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Operating Expenditures	$ 116,923	$ 109,400	$ 122,900	$ 109,400	0%
TOTAL	**$ 116,923**	**$ 109,400**	**$ 122,900**	**$ 109,400**	**0%**
FUNDING SOURCES					
284 - Measure W Fund	$ 116,923	$ 109,400	$ 122,900	$ 109,400	0%

ACCOUNT NUMBER EXPLANATION

53111	Contract Services - Private	Catch basin cleaning and maintenance
53112	Contract Services - Public	MS4 Permit and CIMP

Measure "W" Fund 284-3100

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Contract Services - Private	53111	$ 68,834	$ 60,400	$ 75,000	$ 60,400
Contract Services - Public	53112	48,089	49,000	47,900	49,000
Total Operating Expenditures		**$ 116,923**	**$ 109,400**	**$ 122,900**	**$ 109,400**
TOTAL EXPENDITURES		**$ 116,923**	**$ 109,400**	**$ 122,900**	**$ 109,400**

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AQMD Fund

Summary

Air Quality Improvement Program Fund 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).

FY 2025-2026 Accomplishments

- Completed annual reports as required by the South Coast Air Quality Management District

FY 2026-2027 Goals

- Review equipment listing to identify potential clean-air options to reduce air pollution.

AQMD Fund 270-3100

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ -	$ 100	$ -	$ 100	0%
Capital Outlay	147,748	-	-	-	0%
TOTAL	**$ 147,748**	**$ 100**	**$ -**	**$ 100**	**0%**
FUNDING SOURCES					
270 - AQMD Fund	$ 147,748	$ 100	$ -	$ 100	0%

ACCOUNT NUMBER EXPLANATION

51314	Health Insurance	CalPERS health insurance coverage
54484	Vehicle Purchase	Purchase of a clean-air vehicles - La Puente Link Bus

AQMD Fund 270-3100

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Health Insurance	51314	$ -	$ 100	$ -	$ 100
Total Personnel Services		**$ -**	**$ 100**	**$ -**	**$ 100**
Capital Outlay					
Vehicle Purchase	54484	$ 147,748	$ -	$ -	$ -
Total Capital Outlay		**$ 147,748**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 147,748**	**$ 100**	**$ -**	**$ 100**

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Engineering Services

Summary

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.

FY 2025-2026 Accomplishments

- Assisted the public and the development community through the issuance of 154 encroachment permits for work performed within the City's public right-of-way.
- Completed the 2025 Pavement Management Plan (PMP).
- Completed the 2024-2025 Various Streets Improvement Project and the Old Valley Sidewalk Infill Project.
- Updated the City's Sewer System Management Plan (SSMP).
- Completed the Old Valley Sewer Extension Project which provided service to the new La Puente Dog Shelter and Dog Park.

FY 2026-2027 Goals

- Provide timely and responsive Engineering services for the issuance of encroachment permits for work performed in the City's right-of-way.
- Continue to contract with Los Angeles County for industrial waste permitting and inspections at food establishments to prevent the discharge of wastewater into the City's sanitary sewer system.
- Continue collaboration with Los Angeles County Public Works for the Bassett High School Stormwater Capture Project and the Amar Complete Streets Project.
- Finalize engineering and designs for the Active Transportation Plan Cycle 6 (ATP6) project consisting of sidewalks, a HAWK signal, bike lanes, and a pedestrian street encouraging safe routes to schools.
- Continue to provide Engineering services as necessary to deliver the City's Capital Improvement Program (CIP) projects, including the preparation of construction plans, bid specifications, project advertising, contract administration, and construction management and inspection services.

Engineering Services 100-3110

		FY 2024-2025 Actual		FY 2025-2026 Adopted Budget		FY 2025-2026 Estimated		FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF									
Operating Expenditures	$	181,136	$	152,800	$	199,900	$	210,500	38%
TOTAL	**$**	**181,136**	**$**	**152,800**	**$**	**199,900**	**$**	**210,500**	**38%**
FUNDING SOURCES									
100 - General Fund	$	181,136	$	152,800	$	199,900	$	210,500	38%

ACCOUNT NUMBER EXPLANATION

53111	Contract Services - Private	Miscellaneous engineering services
53119	Subdivision Plan Check	Costs associated with plan checking subdivision maps and lot line adjustments
53120	Engineering Permits	Public works plan check and inspection services for engineering permits
53121	Industrial Waste Inspections	Cost of inspection services provided by Los Angeles County Public Works Department

Engineering Services 100-3110

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Contract Services - Private	53111	$ 8,067	$ 4,400	$ 27,400	$ 4,400
Subdivision Plan Check	53119	1,155	1,500	300	1,000
Engineering Permits	53120	103,112	112,800	152,200	171,000
Industrial Waste Inspections	53121	68,802	34,100	20,000	34,100
Total Operating Expenditures		**$ 181,136**	**$ 152,800**	**$ 199,900**	**$ 210,500**
TOTAL EXPENDITURES		**$ 181,136**	**$ 152,800**	**$ 199,900**	**$ 210,500**

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Streets — State Gas Tax Fund

Summary

The Streets Division is responsible for maintaining the City's streets and thoroughfares, as well as public rights-of-way, including curbs, gutters, sidewalks, traffic signals, pavement markings, street signs, and parkway trees. The objective is to maintain the City's infrastructure in a safe and functional condition, and to keep the City appearing aesthetically appealing.

FY 2025-2026 Accomplishments

- Removed and or covered approximately 205,000 square feet of graffiti within the City's public right-of-way.
- Completed grid prune trimming and service request trimming of approximately 1,300 parkway trees.
- Painted approximately 1,250 linear feet of curbs for restricted or No Parking.
- Painted approximately 1,000 square feet of pavement markings for Stop legends, speed limit, and school zone areas.
- Performed roadway repairs by putting down 40 tons of asphalt patch.

FY 2026-2027 Goals

- Continue to provide graffiti abatement services seven days a week.
- Respond to citizen requests for eradication of graffiti within 24 hours.
- Perform parkway tree trimming with completion of grid pruning in Zone 1.
- Replace worn and faded street regulatory signage.
- Complete sidewalk and curb repairs.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
City Manager	0.02	0.00	0.00
Director of Administrative Services	0.02	0.02	0.02
Director of Development Services	0.05	0.05	0.05
Principal Accountant	0.00	0.06	0.06
Finance Manager	0.06	0.00	0.00
Accounting Technician II	0.10	0.10	0.10
Accounting Assistant	0.04	0.04	0.04
Maintenance Superintendent	0.22	0.75	0.75
Maintenance Supervisor	0.35	0.00	0.00
Maintenance Worker	0.45	1.05	1.05
Administrative Assistant	0.15	0.15	0.15
Total FTE	**1.46**	**2.22**	**2.22**

Streets — State Gas Tax Fund 200-3120

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 182,572	$ 320,900	$ 239,400	$ 334,800	4%
Operating Expenditures	815,507	834,500	734,200	826,000	-1%
TOTAL	**$ 998,079**	**$ 1,155,400**	**$ 973,600**	**$ 1,160,800**	**0%**
FUNDING SOURCES					
200 - State Gas Tax Fund	$ 998,079	$ 1,155,400	$ 973,600	$ 1,160,800	0%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries of Director of Administrative Services (2%), Director of Development Services (5%), Principal Accountant (6%), Accounting Technician II (10%), Accounting Assistant (4%), Maintenance Superintendent (75%), Maintenance Worker (105%), and Administrative Assistant (15%)
51117	Overtime	Overtime pay for employees
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursements
51312	Disability Insurance	Disability insurance & survivor’s benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53012	Small Tools & Equipment	Tools and equipment for work in the public right-of-way
53016	Graffiti Removal Supplies	Paint and supplies for removal of graffiti within the public right-of-way
53111	Contract Services - Private	Vehicle Miles Traveled Analysis
53713	Utility - Hwy Lights	Electrical costs for all highway safety lights at signalized locations in the City
53714	Utility - Water	Water costs for medians and other public right-of-way
53814	Landscape Maintenance	Weekly maintenance of islands and medians city-wide and other landscaped public rights-of-way
53815	Parkway Tree Maintenance	Annual grid street tree trimming services and as-needed tree removal, plantings, and emergency tree trimming
53817	Street/Sidewalk Maintenance	Contract street, sidewalk/curb and gutter, and other public right-of-way maintenance
53819	Signal Maintenance	Regular monthly maintenance and emergency repairs to traffic signals at intersections in the City
53821	Traffic Markings/Signs	Replacement/repair and new street and traffic signs, traffic stripping and markings
53997	Vehicle Charges	Allocated vehicle charges

Streets — State Gas Tax Fund 200-3120

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 125,491	$ 201,900	$ 155,200	$ 215,600
Overtime	51117	-	2,000	-	2,000
Retirement	51211	20,537	49,700	40,600	44,200
FICA/Medicare	51212	1,821	3,000	2,300	3,200
Other Health - DOC	51311	2,710	4,500	4,500	5,600
Disability Insurance	51312	1,057	3,400	1,200	3,600
Life Insurance	51313	245	500	300	500
Health Insurance	51314	30,711	55,900	35,300	60,100
Total Personnel Services		**$ 182,572**	**$ 320,900**	**$ 239,400**	**$ 334,800**
Operating Expenditures					
Small Tools & Equipment	53012	$ 11,285	$ 12,000	$ 10,100	$ 12,000
Graffiti Removal Supplies	53016	25,116	20,800	16,800	20,800
Contract Services - Private	53111	17,568	18,000	3,100	18,000
Utility - Hwy Lights	53713	121,448	124,900	104,000	120,000
Utility - Water	53714	60,302	55,200	57,600	57,600
Landscape Maintenance	53814	86,351	83,500	78,000	83,500
Parkway Tree Maintenance	53815	220,302	216,900	240,000	240,000
Street/Sidewalk Maintenance	53817	27,910	74,400	10,600	35,000
Signal Maintenance	53819	148,416	140,000	140,000	150,000
Traffic Markings/Signs	53821	48,109	38,400	23,600	38,400
Vehicle Charges	53997	48,700	50,400	50,400	50,700
Total Operating Expenditures		**$ 815,507**	**$ 834,500**	**$ 734,200**	**$ 826,000**
TOTAL EXPENDITURES		**$ 998,079**	**$ 1,155,400**	**$ 973,600**	**$ 1,160,800**

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Streets — RMRA (SB1) Fund

Summary

The Road Maintenance and Rehabilitation Act (“RMRA” or Senate Bill B1) fund is dedicated for use in the construction and improvement of City streets. The majority of funding is appropriated in the form of capital projects, with a small portion dedicated to administration.

FY 2025-2026 Accomplishments

- Administered roadway improvements including the Local Streets Pavement Resurfacing project.

FY 2026-2027 Goals

- Utilize SB1 funding to complete street resurfacing improvements in residential neighborhoods.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Director of Development Services	0.20	0.20	0.20
Total FTE	**0.20**	**0.20**	**0.20**

Streets — RMRA (SB1) Fund 202-3120

		FY 2024-2025 Actual		FY 2025-2026 Adopted Budget		FY 2025-2026 Estimated		FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF									
Personnel Services	$	43,040	$	47,200	$	44,400	$	50,300	7%
Operating Expenditures		-		-		21,600		-	0%
TOTAL	**$**	**43,040**	**$**	**47,200**	**$**	**66,000**	**$**	**50,300**	**7%**
FUNDING SOURCES									
202 - RMRA (SB 1) Fund	$	43,040	$	47,200	$	66,000	$	50,300	7%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salary of Director of Development Services (20%)
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursements
51312	Disability Insurance	Disability insurance & survivor’s benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53111	Contract Services - Private	Pavement Condition Index Study

Streets — RMRA (SB1) Fund 202-3120

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 34,423	$ 34,200	$ 33,300	$ 38,600
Retirement	51211	3,007	10,200	9,800	8,600
FICA/Medicare	51212	499	500	500	600
Other Health - DOC	51311	361	400	400	500
Disability Insurance	51312	296	600	300	700
Life Insurance	51313	29	100	100	100
Health Insurance	51314	4,425	1,200	-	1,200
Total Personnel Services		**$ 43,040**	**$ 47,200**	**$ 44,400**	**$ 50,300**
Operating Expenditures					
Contract Services - Private	53111	$ -	$ -	$ 21,600	$ -
Total Operating Expenditures		**$ -**	**$ -**	**$ 21,600**	**$ -**
TOTAL EXPENDITURES		**$ 43,040**	**$ 47,200**	**$ 66,000**	**$ 50,300**

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Measure “M” Fund

Summary

Measure M Fund accounts for the one half-cent (0.5%) sales tax that was approved by Los Angeles County voters in November 2016. It is collected and administered by the L.A. County MTA. 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.

FY 2025-2026 Accomplishments

- Administration of CIP projects.
- Debt Service for 2019A Bonds.
- Maintenance and repair of public roadways.

FY 2026-2027 Goals

- Coordinate planning and oversight of Measure M funded capital projects.
- Continue to provide on-going maintenance and repair needs in public roadways and alleys.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Director of Administrative Services	0.02	0.02	0.02
Director of Development Services	0.10	0.10	0.10
Principal Accountant	0.00	0.06	0.06
Finance Manager	0.06	0.00	0.00
Accounting Technician II	0.02	0.00	0.00
Maintenance Superintendent	0.25	0.25	0.25
Maintenance Supervisor	0.25	0.00	0.00
Senior Maintenance Worker	0.00	0.50	0.50
Maintenance Worker	0.00	1.00	1.00
Administrative Assistant	0.07	0.07	0.07
Maintenance Assistant (Part Time)	1.50	1.50	1.50
Total FTE	**2.27**	**3.50**	**3.50**

Measure “M” Fund 203-3120

		FY 2024-2025 Actual		FY 2025-2026 Adopted Budget		FY 2025-2026 Estimated		FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF									
Personnel Services	$	147,611	$	347,800	$	251,700	$	363,600	5%
Operating Expenditures		5,338		3,500		18,000		3,500	0%
Transfer to Other Funds		260,638		264,200		264,200		264,200	0%
TOTAL	**$**	**413,587**	**$**	**615,500**	**$**	**533,900**	**$**	**631,300**	**3%**
FUNDING SOURCES									
203 - Measure “M” Fund	$	413,587	$	615,500	$	533,900	$	631,300	3%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries of Director of Administrative Services (2%), Director of Development Services (10%), Principal Accountant (6%), Maintenance Superintendent (25%), Senior Maintenance Worker (50%), Maintenance Worker (100%), and Administrative Assistant (7%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51117	Overtime	Overtime pay for employees
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement
51312	Disability Insurance	Disability insurance & survivor’s benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53111	Contract Services - Private	2019A trustee fees and reporting
54999	Transfers to Other Funds	Transfer to Debt Service Fund for payment of principal and interest on Series 2019A bonds

Measure "M" Fund 203-3120

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 78,440	$ 164,300	$ 137,300	$ 173,900
Salaries - Part Time	51112	37,189	94,100	56,000	95,700
Overtime	51117	-	1,000	-	1,000
Retirement	51211	11,223	33,800	24,100	45,400
FICA/Medicare	51212	1,678	3,800	2,800	4,000
Other Health - DOC	51311	1,446	4,000	4,000	5,000
Disability Insurance	51312	686	2,800	1,200	3,000
Life Insurance	51313	121	500	300	500
Health Insurance	51314	16,828	43,500	26,000	35,100
Total Personnel Services		**$ 147,611**	**$ 347,800**	**$ 251,700**	**$ 363,600**
Operating Expenditures					
Contract Services - Private	53111	$ 5,338	$ 3,500	$ 18,000	$ 3,500
Total Operating Expenditures		**$ 5,338**	**$ 3,500**	**$ 18,000**	**$ 3,500**
Transfer to Other Funds					
Transfers to Other Funds	54999	$ 260,638	$ 264,200	$ 264,200	$ 264,200
Total Transfer to Other Funds		**$ 260,638**	**$ 264,200**	**$ 264,200**	**$ 264,200**
TOTAL EXPENDITURES		**$ 413,587**	**$ 615,500**	**$ 533,900**	**$ 631,300**

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Measure “R” Fund

Summary

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. The funds are used for staff costs to manage and/or implement capital improvement projects such as protecting, maintaining, or improving streets, sidewalks, medians and panels, and other related roadway areas in the City.

FY 2025-2026 Accomplishments

- Provided project oversight and administration of Measure R funded projects listed under Capital Projects.
- Provided funding and staff for oversight of capital improvement projects utilizing Measure R funds.

FY 2026-2027 Goals

- Continue to provide for the management of CIP projects, repair and maintenance of public roadways and alleys and Debt Service for 2019B Bonds.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Director of Administrative Services	0.02	0.02	0.02
Director of Development Services	0.10	0.10	0.10
Finance Manager	0.06	0.00	0.00
Principal Accountant	0.00	0.06	0.06
Accounting Technician II	0.02	0.00	0.00
Maintenance Superintendent	0.35	0.80	0.80
Maintenance Supervisor	0.40	0.00	0.00
Maintenance Worker	0.50	0.50	0.50
Administrative Assistant	0.07	0.07	0.07
Maintenance Assistant (Part Time)	1.50	1.50	1.50
Total FTE	**3.02**	**3.05**	**3.05**

Measure "R" Fund 205-3120

		FY 2024-2025 Actual		FY 2025-2026 Adopted Budget		FY 2025-2026 Estimated		FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF									
Personnel Services	$	273,479	$	393,900	$	250,900	$	418,400	6%
Operating Expenditures		5,338		3,500		18,000		3,500	0%
Transfer to Other Funds		287,687		286,900		286,900		286,900	0%
TOTAL	**$**	**566,504**	**$**	**684,300**	**$**	**555,800**	**$**	**708,800**	**4%**
FUNDING SOURCES									
205 - Measure "R" Fund	$	566,504	$	684,300	$	555,800	$	708,800	4%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries of Director of Administrative Services (2%), Director of Development Services (10%), Principal Accountant (6%), Maintenance Superintendent (80%), Administrative Assistant (7%), and Maintenance Worker (50%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51117	Overtime	Overtime pay for employees
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53111	Contract Services - Private	2019B trustee fees and reporting
54999	Transfers to Other Funds	Transfer for payment of City of Industry Valley Blvd Project loan and to Debt Service Fund for payment of principal and interest on Series 2019B bonds

Measure "R" Fund 205-3120

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 101,744	$ 159,200	$ 137,300	$ 170,400
Salaries - Part Time	51112	124,658	137,000	56,000	138,200
Overtime	51117	-	1,000	-	1,000
Retirement	51211	17,447	46,700	24,100	55,000
FICA/Medicare	51212	3,283	4,300	2,800	4,500
Other Health - DOC	51311	2,801	3,100	3,200	3,900
Disability Insurance	51312	886	2,700	1,200	2,900
Life Insurance	51313	167	400	300	400
Health Insurance	51314	22,493	39,500	26,000	42,100
Total Personnel Services		**$ 273,479**	**$ 393,900**	**$ 250,900**	**$ 418,400**
Operating Expenditures					
Contract Services - Private	53111	$ 5,338	$ 3,500	$ 18,000	$ 3,500
Total Operating Expenditures		**$ 5,338**	**$ 3,500**	**$ 18,000**	**$ 3,500**
Transfer to Other Funds					
Transfers to Other Funds	54999	$ 287,687	$ 286,900	$ 286,900	$ 286,900
Total Transfer to Other Funds		**$ 287,687**	**$ 286,900**	**$ 286,900**	**$ 286,900**
TOTAL EXPENDITURES		**$ 566,504**	**$ 684,300**	**$ 555,800**	**$ 708,800**

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Transportation – Prop “A” Fund

Summary

The services include the subsidization of monthly MTA and Foothill Transit bus passes and monthly Metro link rail passes. The purpose of the program is to encourage the use of mass transit to reduce traffic congestion and improve air quality. Prop A funds are also used to provide a fixed route shuttle service 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 and providing transportation for special events.

FY 2025-2026 Accomplishments

- Provided quality local transit services to the community with a total of 46,413 riders on the La Puente LINK and 3,452 riders on the Dial-a-Ride shuttle.
- Continued the sale of discounted Metro (MTA) and Foothill Transit bus passes totaling 106 passes.

FY 2026-2027 Goals

- To provide quality local transit services to the community through La Puente LINK and Dial-A-Ride.
- Continue to maintain existing bus shelters within the City.
- Continue the provision of bus/rail passes subsidies to encourage the use of mass transit and to make mass transit affordable and convenient to those that do not have private vehicles.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
City Manager	0.01	0.00	0.00
Director of Administrative Services	0.02	0.02	0.02
Director of Development Services	0.10	0.10	0.10
Administrative Assistant	0.07	0.07	0.07
Finance Manager	0.06	0.00	0.00
Principal Accountant	0.00	0.07	0.07
Accounting Technician II	0.15	0.15	0.15
Accounting Assistant	0.80	0.80	0.80
Associate Planner	0.20	0.00	0.00
Assistant Planner	0.00	0.30	0.30
Total FTE	**1.41**	**1.51**	**1.51**

Transportation – Prop “A” Fund 210-3130

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 168,880	$ 208,500	$ 174,800	$ 216,200	4%
Operating Expenditures	938,780	977,400	942,300	973,700	0%
TOTAL	**$ 1,107,660**	**$ 1,185,900**	**$ 1,117,100**	**$ 1,189,900**	**0%**
FUNDING SOURCES					
210 - Prop “A” Fund	$ 1,107,660	$ 1,185,900	$ 1,117,100	$ 1,189,900	0%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for Director of Administrative Services (2%), Director of Development Services (10%), Administrative Assistant (7%), Principal Accountant (7%), Accounting Technician II (15%), Accounting Assistant (80%), and Assistant Planner (30%)
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement
51312	Disability Insurance	Disability insurance & survivor’s benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53211	Postage & Mailing Services	Postage
53415	Community Outreach	Transit related portion of a City publication and delivery costs
53816	Bus Shelter Maintenance	Bus stop cleaning, shelter repair and maintenance
53914	Special Event Transportation	Transportation to special events for senior and recreation purposes
53915	Public Transit Subsidy	Subsidized cost of TAP and Metro link passes
53916	Dial-A-Ride Services	Cost to operate a contract Dial-a-Ride transit service for seniors and disabled residents
53917	Fixed Route Shuttle	Cost to operate a contract fixed-route transit service (La Puente Link)
53971	Dues & Memberships	Share of Cost for San Gabriel Valley Council of Government dues
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
53997	Vehicle Charges	Allocated vehicle charges

Transportation – Prop "A" Fund 210-3130

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 114,821	$ 128,300	$ 112,800	$ 140,500
Retirement	51211	19,939	31,000	27,900	28,500
FICA/Medicare	51212	1,666	1,900	1,600	2,100
Other Health - DOC	51311	2,620	3,100	3,100	3,800
Disability Insurance	51312	975	2,200	900	2,400
Life Insurance	51313	223	400	200	400
Health Insurance	51314	28,636	41,600	28,300	38,500
Total Personnel Services		**$ 168,880**	**$ 208,500**	**$ 174,800**	**$ 216,200**
Operating Expenditures					
Postage & Mailing Services	53211	$ -	$ 1,000	$ -	$ 500
Community Outreach	53415	-	1,000	-	500
Bus Shelter Maintenance	53816	52,974	55,000	50,000	50,000
Special Event Transportation	53914	-	500	-	500
Public Transit Subsidy	53915	17,577	17,500	12,600	15,500
Dial-A-Ride Services	53916	144,385	151,000	153,000	155,000
Fixed Route Shuttle	53917	674,677	700,000	675,000	700,000
Dues & Memberships	53971	10,367	10,400	10,700	10,800
MIS/Equipment Charges	53996	6,300	7,400	7,400	7,300
Vehicle Charges	53997	32,500	33,600	33,600	33,600
Total Operating Expenditures		**$ 938,780**	**$ 977,400**	**$ 942,300**	**$ 973,700**
TOTAL EXPENDITURES		**$ 1,107,660**	**$ 1,185,900**	**$ 1,117,100**	**$ 1,189,900**

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Transportation – Prop “C” Fund

Summary

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 (0.5%) 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.

FY 2026-2027 Goals

- Provide project oversight and administration of Prop C funded projects listed under Capital Projects.
- Continue to provide funding and staff for oversight of capital improvement projects utilizing Prop C funds.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Director of Administrative Services	0.02	0.02	0.02
Director of Development Services	0.35	0.35	0.35
Administrative Assistant	0.07	0.07	0.07
Finance Manager	0.08	0.00	0.00
Accounting Techician II	0.02	0.02	0.02
Total FTE	**0.54**	**0.46**	**0.46**

Transportation – Prop “C” Fund 215-3130

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 99,324	$ 100,800	$ 82,800	$ 107,200	6%
TOTAL	**$ 99,324**	**$ 100,800**	**$ 82,800**	**$ 107,200**	**6%**
FUNDING SOURCES					
215 - Prop “C” Fund	$ 99,324	$ 100,800	$ 82,800	$ 107,200	6%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries of Director of Administrative Services (2%), Director of Development Services (35%), Administrative Assistant (7%), and Accounting Technician II (2%)
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement
51312	Disability Insurance	Disability insurance & survivor’s benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage

Transportation – Prop "C" Fund 215-3130

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 77,960	$ 71,700	$ 59,200	$ 80,200
Retirement	51211	7,270	20,300	18,200	17,500
FICA/Medicare	51212	1,131	1,100	900	1,200
Other Health - DOC	51311	994	1,000	1,000	1,200
Disability Insurance	51312	637	1,200	500	1,400
Life Insurance	51313	78	100	100	100
Health Insurance	51314	11,254	5,400	2,900	5,600
Total Personnel Services		**$ 99,324**	**$ 100,800**	**$ 82,800**	**$ 107,200**
TOTAL EXPENDITURES		**$ 99,324**	**$ 100,800**	**$ 82,800**	**$ 107,200**

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Series 2019A Debt Service Fund

Summary

The debt service fund serves as an intermediary for administration of the Series 2019A revenue bond issuance. Principal and interest amounts are transferred in from the Measure M Fund and payment is then issued to the trustee.

Series 2019A Debt Service Fund 305-3120

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Debt Services	$ 260,638	$ 264,200	$ 264,200	$ 264,200	0%
TOTAL	**$ 260,638**	**$ 264,200**	**$ 264,200**	**$ 264,200**	**0%**
FUNDING SOURCES					
305 - Series 2019A Debt Service Fund	$ 260,638	$ 264,200	$ 264,200	$ 264,200	0%

ACCOUNT NUMBER EXPLANATION

53989	Principal Payments	Payment of Series 2019A Principal Payment
53990	Interest Payments	Payment of Series 2019A Interest Payment

Series 2019A Debt Service Fund 305-3120

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Debt Services					
Principal Payments	53989	$ 160,000	$ 170,000	$ 170,000	$ 170,000
Interest Payments	53990	100,638	94,200	94,200	94,200
Total Debt Services		**$ 260,638**	**$ 264,200**	**$ 264,200**	**$ 264,200**
TOTAL EXPENDITURES		**$ 260,638**	**$ 264,200**	**$ 264,200**	**$ 264,200**

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Series 2019B Debt Service Fund

Summary

The debt service fund serves as an intermediary for administration of the Series 2019B revenue bond issuance. Principal and interest amounts are transferred in from the Measure R Fund and payment is then issued to the trustee.

Series 2019B Debt Service Fund 310-3120

		FY 2024-2025 Actual		FY 2025-2026 Adopted Budget		FY 2025-2026 Estimated		FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF									
Debt Services	$	234,400	$	233,600	$	233,600	$	233,600	0%
TOTAL	**$**	**234,400**	**$**	**233,600**	**$**	**233,600**	**$**	**233,600**	**0%**
FUNDING SOURCES									
310 - Series 2019B Debt Service Fund	$	234,400	$	233,600	$	233,600	$	233,600	0%

ACCOUNT NUMBER EXPLANATION

53989	Principal Payments	Payment of Series 2019B Principal Payment
53990	Interest Payments	Payment of Series 2019B Interest Payment

Series 2019B Debt Service Fund 310-3120

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Debt Services					
Principal Payments	53989	$ 145,000	$ 150,000	$ 150,000	$ 150,000
Interest Payments	53990	89,400	83,600	83,600	83,600
Total Debt Services		**$ 234,400**	**$ 233,600**	**$ 233,600**	**$ 233,600**
TOTAL EXPENDITURES		**$ 234,400**	**$ 233,600**	**$ 233,600**	**$ 233,600**

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Transportation - Capital Projects Fund

Summary

Provide for loan payment to the City of Industry for Valley Boulevard improvements.

Transportation - Capital Projects Fund 400-3120

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Debt Services	$ 53,287	$ 53,300	$ 53,300	$ 53,300	0%
Transfer to Other Funds	-	-	500	-	0%
TOTAL	**$ 53,287**	**$ 53,300**	**$ 53,800**	**$ 53,300**	**0%**
FUNDING SOURCES					
400 - Capital Projects Fund	$ 53,287	$ 53,300	$ 53,800	$ 53,300	0%

ACCOUNT NUMBER EXPLANATION

53990	Debt Service Payments	Payment of City of Industry Valley Blvd Projects loan
54999	Transfers to Other Funds	2022A Cost of Debt Issuance

Transportation - Capital Projects Fund 400-3120

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Debt Services					
Debt Service Payments	53990	$ 53,287	$ 53,300	$ 53,300	$ 53,300
Total Debt Services		**$ 53,287**	**$ 53,300**	**$ 53,300**	**$ 53,300**
Transfer to Other Funds					
Transfers to Other Funds	54999	$ -	$ -	$ 500	$ -
Total Transfer to Other Funds		**$ -**	**$ -**	**$ 500**	**$ -**
TOTAL EXPENDITURES		**$ 53,287**	**$ 53,300**	**$ 53,800**	**$ 53,300**

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Planning/Zoning Services

Summary

The Planning and Zoning Division guides the City's physical and economic growth through land use planning, zoning administration, and development review. The Division implements the City's General Plan and Zoning Code while facilitating well-designed, sustainable, and economically viable projects.

FY 2025-2026 Accomplishments

- Advanced Housing Element Program 6 through coordination with SCAG and consultant and preparation of zoning code amendments to allow mixed-use development within the C-2 General Commercial Zone.
- Advanced Housing Element Program 11 through coordination with SGVCOG and consultant and preparation of objective design standards for multifamily and mixed-use residential development projects.
- Advanced Housing Element Programs 3a, 3b, and 3c through coordination with SGVCOG and consultant to prepare zoning regulations for affordable housing, replacement housing, and religious opportunity sites consistent with State law.
- Completed and coordinated adoption of the City's Local Hazard Mitigation Plan, subsequently approved by FEMA to support hazard mitigation and future grant eligibility.
- Approved entitlements for demolition and redevelopment of a site for a new Dutch Bros Coffee, and façade improvements within La Puente Village Plaza.

FY 2026-2027 Goals

- Engage with property owners and developers to streamline project review and support infill housing and mixed-use development that advances RHNA goals.
- Streamline the development review and entitlement process to reduce approval timelines and improve consistency in project review.
- Implement economic development strategies to attract new investment, expand the City's commercial base, and support business retention and expansion
- Facilitate priority development projects that expand the City's economic base and improve long-term fiscal stability.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Director of Development Services	0.05	0.05	0.05
Planning Manager	1.00	0.00	0.00
Senior Planner	0.00	1.00	1.00
Maintenance Superintendent	0.00	0.20	0.20
Associate Planner	0.80	0.00	0.00
Assistant Planner	0.00	0.70	0.70
Community Services Supervisor	0.00	0.20	0.20
Community Engagement Supervisor	0.00	0.20	0.20
Principal Accountant	0.00	0.10	0.10
Management Analyst	0.00	0.15	0.15
Housing & Grants Analyst	0.00	0.05	0.05
Accounting Technician II	0.00	0.08	0.08
Administrative Assistant	0.30	0.30	0.30
Total FTE	**2.15**	**3.03**	**3.03**

Planning/Zoning Services 100-3300

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 393,608	$ 285,600	$ 328,200	$ 305,800	7%
Operating Expenditures	111,011	141,300	100,000	73,200	-48%
Transfer to Other Funds	23,417	-	-	-	0%
TOTAL	**$ 528,036**	**$ 426,900**	**$ 428,200**	**$ 379,000**	**-11%**
FUNDING SOURCES					
100 - General Fund	$ 528,036	$ 426,900	$ 428,200	$ 379,000	-11%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for Director of Development Services (5%), Senior Planner (100%), Assistant Planner (70%) and Administrative Assistant (30%)
51117	Overtime	Overtime pay for employees
51118	Leave Conversion Incentives	Conversion of earned leave
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	Office supplies for the planning department
53111	Contract Services - Private	Consultant services for implementation of various General Plan elements
53116	Commission/Committee Services	Stipend for Planning Commission meetings
53411	Printing & Publishing	Costs for ads for required public notices for this division
53971	Dues & Memberships	Membership dues for professional organizations such as ICSC, APA and CCAC
53972	Conferences & Meetings	Staff attendance of ICSC and other conferences and trainings
53976	Special Departmental	Business cards, logo shirts and name plates for planning commissioners
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
54999	Transfers to Other Funds	Transfer to the Gas Tax Fund for the offset of expenditures

Planning/Zoning Services 100-3300

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 266,638	$ 200,800	$ 236,300	$ 221,300
Overtime	51117	109	2,000	-	1,000
Leave Conversion Incentives	51118	40,824	4,000	13,600	4,000
Retirement	51211	43,796	25,000	30,700	36,200
FICA/Medicare	51212	4,618	3,000	3,800	3,300
Other Health - DOC	51311	3,885	4,100	4,200	5,200
Disability Insurance	51312	2,439	3,400	2,200	3,700
Life Insurance	51313	422	500	500	500
Health Insurance	51314	30,877	42,800	36,900	30,600
Total Personnel Services		**$ 393,608**	**$ 285,600**	**$ 328,200**	**$ 305,800**
Operating Expenditures					
Operating Supplies	53011	$ 331	$ 1,200	$ 800	$ 1,200
Contract Services - Private	53111	60,719	82,000	35,000	15,000
Commission/Committee Services	53116	2,655	4,700	2,300	7,200
Printing & Publishing	53411	6,012	6,000	13,900	5,000
Dues & Memberships	53971	3,319	1,800	2,700	2,400
Conferences & Meetings	53972	7,372	8,000	7,200	8,400
Special Departmental	53976	3,103	2,000	2,500	2,000
MIS/Equipment Charges	53996	27,500	35,600	35,600	32,000
Total Operating Expenditures		**$ 111,011**	**$ 141,300**	**$ 100,000**	**$ 73,200**
Transfer to Other Funds					
Transfers to Other Funds	54999	$ 23,417	$ -	$ -	$ -
Total Transfer to Other Funds		**$ 23,417**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 528,036**	**$ 426,900**	**$ 428,200**	**$ 379,000**

Planning/Zoning Services 280-3300

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 617,806	$ 757,800	$ 950,900	$ 803,200	6%
Operating Expenditures	226,605	230,000	520,900	738,400	221%
Transfer to Other Funds	9,432	-	-	-	0%
TOTAL	**$ 853,843**	**$ 987,800**	**$ 1,471,800**	**$ 1,541,600**	**56%**
FUNDING SOURCES					
280 - Miscellaneous Grants Fund	$ 853,843	$ 987,800	$ 1,471,800	$ 1,541,600	56%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for Maintenance Superintendent (20%), Community Services Supervisor (20%), Community Engagement Supervisor (20%), Principal Accountant (10%), Management Analyst (15%), Housing & Grants Analyst (5%), and Accounting Technician II (8%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51117	Overtime	Overtime pay for employees
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	Office supplies
53015	Uniform/Boot Reimbursement	Uniforms and boots reimbursement
53111	Contract Services - Private	Youth Workforce Development Grant
53151	Education & Training	Youth Workforce Grant related education and staff training
53406	Recruitment Expenses	Pre-employment physicals and fingerprinting
54999	Transfers to Other Funds	Transfer for grant related costs expended out of the General Fund

Planning/Zoning Services 280-3300

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 22,915	$ 96,600	$ 108,900	$ 101,600
Salaries - Part Time	51112	576,714	603,700	784,000	633,900
Overtime	51117	280	-	2,500	4,000
Retirement	51211	3,302	15,300	13,100	17,700
FICA/Medicare	51212	8,698	10,200	13,300	10,700
Other Health - DOC	51311	-	2,000	-	2,500
Disability Insurance	51312	197	1,700	900	1,700
Life Insurance	51313	46	200	200	200
Health Insurance	51314	5,654	28,100	28,000	30,900
Total Personnel Services		**$ 617,806**	**$ 757,800**	**$ 950,900**	**$ 803,200**
Operating Expenditures					
Operating Supplies	53011	$ 45,844	$ 10,000	$ 150,000	$ 28,900
Uniform/Boot Reimbursement	53015	15,233	20,000	28,400	20,000
Contract Services - Private	53111	150,739	190,000	322,000	673,500
Education & Training	53151	885	-	6,700	6,000
Recruitment Expenses	53406	13,904	10,000	13,800	10,000
Total Operating Expenditures		**$ 226,605**	**$ 230,000**	**$ 520,900**	**$ 738,400**
Transfer to Other Funds					
Transfers to Other Funds	54999	$ 9,432	$ -	$ -	$ -
Total Transfer to Other Funds		**$ 9,432**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 853,843**	**$ 987,800**	**$ 1,471,800**	**$ 1,541,600**

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Building and Safety Services

Summary

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.

FY 2025-2026 Accomplishments

- Issued 833 building permits and performed 2,361 building inspections.
- Completed 243 residential and 15 commercial building plan check reviews.

FY 2026-2027 Goals

- To protect the public by enforcing building regulations that provide for safe buildings in which to live and work.
- Protect the quality of the urban environment by assisting the Code Enforcement Division in the abatement of substandard structures and public nuisances.
- Assist the public in understanding the requirements of the building regulations.
- Facilitate the completion and issuance of a Certificate of Occupancy for the 34-unit Downtown Mixed-Use Development project; provide timely building inspection services for the remodeling of the Big Saver Foods and the new Dutch Bros. coming into the Walmart Neighborhood Market shopping center replacing the vacant commercial building (formerly Autozone).

Building and Safety Services 100-3310

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Operating Expenditures	$ 648,696	$ 514,000	$ 426,400	$ 525,100	2%
TOTAL	**$ 648,696**	**$ 514,000**	**$ 426,400**	**$ 525,100**	**2%**
FUNDING SOURCES					
100 - General Fund	$ 648,696	$ 514,000	$ 426,400	$ 525,100	2%

ACCOUNT NUMBER EXPLANATION

53011	Operating Supplies	Office supplies for the Building & Safety department
53111	Contract Services - Private	Provides for contract building and safety services
53976	Special Departmental	Miscellaneous special departmental supplies

Building and Safety Services 100-3310

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Operating Supplies	53011	$ 1,083	$ 2,200	$ 1,200	$ 2,200
Contract Services - Private	53111	647,125	511,000	424,500	522,100
Special Departmental	53976	488	800	700	800
Total Operating Expenditures		**$ 648,696**	**$ 514,000**	**$ 426,400**	**$ 525,100**
TOTAL EXPENDITURES		**$ 648,696**	**$ 514,000**	**$ 426,400**	**$ 525,100**

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Housing and Community Services

Summary

This division is responsible for administering a wide range of grant-funded programs, including the federally funded Community Development Block Grant (CDBG) Program and the state-funded CalHome Loan housing rehabilitation program. It provides financial assistance through low-cost home improvement and job retention/creation initiatives aimed at supporting low- and moderate-income households. The division also plays a key role in revitalizing aging, declining neighborhoods by addressing slum and blight conditions. Additionally, it offers First-Time Homebuyer loans using Permanent Local Housing Allocation (PLHA) funds to help new homeowners with down payment and closing cost assistance.

FY 2025-2026 Accomplishments

- Initiated and completed 10 CDBG funded rehabilitation grants and 5 Cal Home funded loans.
- Initiated and completed 1 First Time Homebuyer loans to assist new homeowners with down payment assistance and closing costs utilizing PLHA funds.

FY 2026-2027 Goals

- Deliver 15 housing rehabilitation grants and 6 loans.
- Deliver 2 First-time homebuyer down payment assistance loans.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Finance Manager	0.03	0.00	0.00
Accounting Technician II	0.04	0.00	0.00
Housing & Grants Analyst	1.00	0.95	0.95
Community Services Coordinator	0.40	0.40	0.40
Chief/Director of Public Safety	0.20	0.00	0.00
Code Enforcement Officer	0.40	0.50	0.70
Code Enforcement Officer (Part Time)	0.50	0.50	0.50
Office Specialist	0.55	0.25	0.25
Total FTE	**3.12**	**2.60**	**2.80**

Housing and Community Services 100-3320

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 92,595	$ 132,400	$ 96,200	$ 138,900	5%
Operating Expenditures	23,092	25,000	26,800	23,900	-4%
Transfer to Other Funds	83,834	85,100	122,200	90,100	6%
TOTAL	**$ 199,521**	**$ 242,500**	**$ 245,200**	**$ 252,900**	**4%**
FUNDING SOURCES					
100 - General Fund	$ 199,521	$ 242,500	$ 245,200	$ 252,900	4%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salary for Housing & Grants Analyst (65%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51117	Overtime	Overtime pay for employees
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	Office supplies for the Housing Division
53111	Contract Services - Private	Consultant Fees, appraisal, escrow, title, monitoring and credit report fees associated with loan and grant programs
53411	Printing & Publishing	Printing and publishing of notices for Housing Program
53972	Conferences & Meetings	Seminars and workshops for current and new projects.
53976	Special Departmental	Miscellaneous special departmental supplies
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
54999	Transfers to Other Funds	Transfer to the Housing Fund for the 20% set-aside

Housing and Community Services 100-3320

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 46,649	$ 62,600	$ 34,800	$ 67,100
Salaries - Part Time	51112	4,488	22,200	12,800	23,300
Overtime	51117	2,645	500	4,700	500
Retirement	51211	17,786	20,600	26,200	18,600
FICA/Medicare	51212	780	1,300	800	1,400
Other Health - DOC	51311	5,150	4,100	4,400	5,900
Disability Insurance	51312	422	1,100	400	1,200
Life Insurance	51313	93	200	100	200
Health Insurance	51314	14,582	19,800	12,000	20,700
Total Personnel Services		**$ 92,595**	**$ 132,400**	**$ 96,200**	**$ 138,900**
Operating Expenditures					
Operating Supplies	53011	$ 121	$ 600	$ 400	$ 600
Contract Services - Private	53111	15,740	15,000	16,500	14,000
Printing & Publishing	53411	-	200	200	200
Conferences & Meetings	53972	320	600	800	600
Special Departmental	53976	611	1,200	1,500	1,200
MIS/Equipment Charges	53996	6,300	7,400	7,400	7,300
Total Operating Expenditures		**$ 23,092**	**$ 25,000**	**$ 26,800**	**$ 23,900**
Transfer to Other Funds					
Transfers to Other Funds	54999	$ 83,834	$ 85,100	$ 122,200	$ 90,100
Total Transfer to Other Funds		**$ 83,834**	**$ 85,100**	**$ 122,200**	**$ 90,100**
TOTAL EXPENDITURES		**$ 199,521**	**$ 242,500**	**$ 245,200**	**$ 252,900**

CDBG Fund 260-3320

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 234,629	$ 217,600	$ 242,200	$ 248,800	14%
Operating Expenditures	51,641	113,900	110,800	121,600	7%
TOTAL	**$ 286,270**	**$ 331,500**	**$ 353,000**	**$ 370,400**	**12%**
FUNDING SOURCES					
260 - CDBG Fund	$ 286,270	$ 331,500	$ 353,000	$ 370,400	12%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for Housing & Grants Analyst (30%), Community Services Coordinator (40%), Code Enf. Officer (70%), and Office Specialist (25%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursements
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	Office supplies for the housing rehab program
53012	Small Tools & Equipment	Small tools & equipment for CDBG program
53015	Uniform/Boot Reimbursement	Uniform costs for department employees
53151	Education & Training	Code Enforcement staff training
53972	Conferences & Meetings	CACEO Conference, Davis Bacon and Fair Housing training
53977	Grants & Loans - Residential	Costs for housing rehab construction grant program which includes construction, asbestos/lead testing, abatement and abatement clearance monitoring

CDBG Fund 260-3320

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 137,717	$ 115,400	$ 130,600	$ 140,300
Salaries - Part Time	51112	50,708	47,700	56,300	48,400
Retirement	51211	16,333	23,300	16,600	24,200
FICA/Medicare	51212	2,731	2,400	2,700	2,800
Other Health - DOC	51311	-	500	-	-
Disability Insurance	51312	1,172	2,000	1,200	2,400
Life Insurance	51313	262	300	300	400
Health Insurance	51314	25,706	26,000	34,500	30,300
Total Personnel Services		**$ 234,629**	**$ 217,600**	**$ 242,200**	**$ 248,800**
Operating Expenditures					
Operating Supplies	53011	$ 213	$ 700	$ 3,000	$ 1,000
Small Tools & Equipment	53012	-	1,300	1,000	1,500
Uniform/Boot Reimbursement	53015	2,804	900	4,500	1,800
Education & Training	53151	910	900	700	1,300
Conferences & Meetings	53972	-	1,000	600	1,000
Grants & Loans - Residential	53977	47,714	109,100	101,000	115,000
Total Operating Expenditures		**$ 51,641**	**$ 113,900**	**$ 110,800**	**$ 121,600**
TOTAL EXPENDITURES		**$ 286,270**	**$ 331,500**	**$ 353,000**	**$ 370,400**

American Rescue Plan Act Fund 263-3320

		FY 2024-2025 Actual		FY 2025-2026 Adopted Budget		FY 2025-2026 Estimated		FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF									
Operating Expenditures	$	86,914	$	-	$	-	$	-	0%
Transfer to Other Funds		26,127		-		-		-	0%
TOTAL	**$**	**113,041**	**$**	**-**	**$**	**-**	**$**	**-**	**0%**
FUNDING SOURCES									
263 - American Rescue Plan Act Fund	$	113,041	$	-	$	-	$	-	0%

ACCOUNT NUMBER EXPLANATION

53111	Contract Services - Private	Miscellaneous contract services
54999	Transfers to Other Funds	Transfer to other funds for purchase of equipment

American Rescue Plan Act Fund 263-3320

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Contract Services - Private	53111	$ 86,914	$ -	$ -	$ -
Total Operating Expenditures		**$ 86,914**	**$ -**	**$ -**	**$ -**
Transfer to Other Funds					
Transfers to Other Funds	54999	$ 26,127	$ -	$ -	$ -
Total Transfer to Other Funds		**$ 26,127**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 113,041**	**$ -**	**$ -**	**$ -**

Permanent Local Housing Fund (PLHA) 264-3320

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 45,377	$ -	$ 38,400	$ -	0%
Operating Expenditures	400,141	300,500	100,200	300,500	0%
TOTAL	**$ 445,518**	**$ 300,500**	**$ 138,600**	**$ 300,500**	**0%**
FUNDING SOURCES					
264 - Permanent Local Housing Fund (PHLA)	$ 445,518	$ 300,500	$ 138,600	$ 300,500	0%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for Full-Time employees
51112	Salaries - Part Time	Salaries for Part-Time employees
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51312	Disability Insurance	Disability insurance
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	Office supplies
53977	Grants & Loans - Residential	Homebuyer assistance from CA Dept. of Housing & Community Development

Permanent Local Housing Fund (PLHA) 264-3320

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 25,668	$ -	$ 22,300	$ -
Salaries - Part Time	51112	9,647	-	5,300	-
Retirement	51211	4,125	-	3,800	-
FICA/Medicare	51212	512	-	400	-
Disability Insurance	51312	179	-	200	-
Life Insurance	51313	34	-	100	-
Health Insurance	51314	5,212	-	6,300	-
Total Personnel Services		**$ 45,377**	**$ -**	**$ 38,400**	**$ -**
Operating Expenditures					
Operating Supplies	53011	$ 141	$ 500	$ 200	$ 500
Grants & Loans - Residential	53977	400,000	300,000	100,000	300,000
Total Operating Expenditures		**$ 400,141**	**$ 300,500**	**$ 100,200**	**$ 300,500**
TOTAL EXPENDITURES		**$ 445,518**	**$ 300,500**	**$ 138,600**	**$ 300,500**

Cal Home Grant Fund 265-3320

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Operating Expenditures	$ 54,517	$ 410,000	$ 212,000	$ 410,000	0%
Transfer to Other Funds	-	3,000	-	3,000	0%
TOTAL	**$ 54,517**	**$ 413,000**	**$ 212,000**	**$ 413,000**	**0%**
FUNDING SOURCES					
265 - Cal Home Loans	$ 54,517	$ 413,000	$ 212,000	$ 413,000	0%

ACCOUNT NUMBER EXPLANATION

53111	Contract Services - Private	Consultant Fees, appraisal, escrow, title, monitoring and credit report fees associated with Cal Home loan program
53977	Grants & Loans - Residential	Costs for housing rehab construction loan program which includes construction, asbestos/lead testing, abatement and abatement clearance monitoring
54999	Transfers to Other Funds	Transfer to General Fund for Administrative Costs

Cal Home Grant Fund 265-3320

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Contract Services - Private	53111	$ 54,517	$ 55,000	$ 35,500	$ 55,000
Grants & Loans - Residential	53977	-	355,000	176,500	355,000
Total Operating Expenditures		**$ 54,517**	**$ 410,000**	**$ 212,000**	**$ 410,000**
Transfer to Other Funds					
Transfers to Other Funds	54999	$ -	$ 3,000	$ -	$ 3,000
Total Transfer to Other Funds		**$ -**	**$ 3,000**	**$ -**	**$ 3,000**
TOTAL EXPENDITURES		**$ 54,517**	**$ 413,000**	**$ 212,000**	**$ 413,000**

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Community Outreach

Summary

The City of La Puente's Community Outreach Division's Mission is to advocate with, and represent the dignity and rights of people who are, or are on the verge of becoming homeless. Through our Programs, Re-employment, and Outreach Services (PROS), individuals are offered the tools and resources needed to lead self-sufficient lives. By offering multi-disciplinary wrap-around services, those who were once homeless can be prepared for independent futures. Beyond homeless resources, we are here to provide a variety of services and programs to all of our residents, business owners, and visitors.

FY 2025-2026 Accomplishments

- Continued to strengthen collaborative partnerships with residents, businesses, property owners, service providers, and regional agencies to address homelessness and improve community safety through coordinated response efforts.
- Engaged approximately 590 individuals experiencing homelessness, providing outreach, case management, resource navigation, and referrals to supportive services designed to promote long-term stability and self-sufficiency.
- Assisted approximately 75 individuals in obtaining transitional and/or permanent housing despite an increase in transient and service-resistant populations.
- Maintained a highly trained workforce, ensuring staff possess the knowledge, skills, and certifications necessary to effectively respond to homelessness-related concerns, enforce applicable ordinances, and engage vulnerable populations with professionalism and compassion.

FY 2026-2027 Goals

- Continue engaging and providing outreach services to individuals experiencing homelessness and ensuring timely access to supportive programs.
- Continue connecting seniors, families, and vulnerable residents with supportive services and other community resources to help prevent displacement and maintain housing stability.
- Maintain ongoing professional development and specialized training for personnel to ensure compliance with best practices, evolving legislation, and effective engagement strategies.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Community Outreach Program Supervisor	0.00	1.00	1.00
Community Outreach Coordinator	5.00	4.00	4.00
Total FTE	**5.00**	**5.00**	**5.00**

Community Outreach 100-3325

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 481,067	$ 489,500	$ 491,700	$ 561,200	15%
Operating Expenditures	50,522	64,100	58,700	63,100	-2%
TOTAL	**$ 531,589**	**$ 553,600**	**$ 550,400**	**$ 624,300**	**13%**
FUNDING SOURCES					
100 - General Fund	$ 531,589	$ 553,600	$ 550,400	$ 624,300	13%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for Community Outreach Program Supervisor (100%) and Community Outreach Coordinator (400%)
51117	Overtime	Overtime pay for employees
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement
51312	Disability Insurance	Costs for insurance such as survivors and long-term disability
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	Supportive items for homeless individuals and office supplies for PROS Team
53012	Small Tools & Equipment	Small tools and miscellaneous equipment for PROS Team
53015	Uniform/Boot Reimbursement	Boot reimbursement for department staff
53111	Contract Services - Private	Services for unhoused individuals and families
53715	Utility - Communications	Cell phones for department staff
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
53997	Vehicle Charges	Allocated vehicle charges

Community Outreach 100-3325

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 354,431	$ 365,300	$ 373,000	$ 400,000
Overtime	51117	4,270	2,500	1,800	2,500
Retirement	51211	31,261	33,500	33,600	60,900
FICA/Medicare	51212	5,377	5,300	5,600	5,800
Other Health - DOC	51311	10,842	10,000	10,100	12,500
Disability Insurance	51312	3,253	6,200	3,400	6,700
Life Insurance	51313	930	1,100	900	1,100
Health Insurance	51314	70,703	65,600	63,300	71,700
Total Personnel Services		**$ 481,067**	**$ 489,500**	**$ 491,700**	**$ 561,200**
Operating Expenditures					
Operating Supplies	53011	$ 1,870	$ 2,500	$ 2,400	$ 2,500
Small Tools & Equipment	53012	4,215	2,500	500	1,500
Uniform/Boot Reimbursement	53015	1,010	2,500	400	2,500
Contract Services - Private	53111	-	2,000	1,000	2,000
Utility - Communications	53715	727	2,900	2,700	2,900
MIS/Equipment Charges	53996	18,400	18,100	18,100	17,900
Vehicle Charges	53997	24,300	33,600	33,600	33,800
Total Operating Expenditures		**$ 50,522**	**$ 64,100**	**$ 58,700**	**$ 63,100**
TOTAL EXPENDITURES		**$ 531,589**	**$ 553,600**	**$ 550,400**	**$ 624,300**

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Parks

Summary

The Parks Division is responsible for turf mowing, planting, trimming, and irrigation of all City parks and open space, and landscaping at City facilities to provide an inviting appearance. This division maintains the 22 acre La Puente Park and Sports Complex. La Puente Park features picnic facilities, playgrounds, restrooms, athletic fields, basketball and pickleball courts, a skate park, snack bar, and the new LP Perk Café. This Division also oversees the maintenance of the Grace F. Napolitano Nature Education Center through private contract.

FY 2025-2026 Accomplishments

- Sustained high-quality park turf conditions while accommodating heavy daily public use.
- Delivered top-tier sports field upkeep while supplying staff to support league games held throughout the year.
- Completed comprehensive turf repairs and renovations throughout La Puente Park, enhancing overall field quality, safety, and appearance.
- Provides high-quality event setup, on-site operational support, and post-event breakdowns for all City events conducted at La Puente Park.
- Oversaw the construction of the La Puente Community Shelter and Dog Park.

FY 2026-2027 Goals

- Sustain La Puente Park's standing as the region's leading athletic field complex and a well-maintained passive recreation and exercise space for all ages.
- Continue to oversee the final build out of the La Puente Community Dog Park and Shelter, and coordinate and program the maintenance activities of the new facilities.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Director of Development Services	0.05	0.05	0.05
Maintenance Superintendent	0.18	0.00	0.00
Maintenance Lead	1.00	1.00	1.00
Park Maintenance Worker	2.00	2.00	2.00
Maintenance Worker	5.05	2.45	2.45
Maintenance Worker (Part Time)	0.50	0.50	0.50
Maintenance Assistant (Part Time)	3.50	5.00	5.00
Administrative Assistant	0.27	0.27	0.27
Senior Maintenance Worker	0.00	1.50	1.50
Total FTE	**12.55**	**12.77**	**12.77**

Parks 100-3330

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 1,040,836	$ 960,000	$ 975,400	$ 954,800	-1%
Operating Expenditures	347,932	338,400	343,600	327,100	-3%
TOTAL	**$ 1,388,768**	**$ 1,298,400**	**$ 1,319,000**	**$ 1,281,900**	**-1%**
FUNDING SOURCES					
100 - General Fund	$ 1,388,768	$ 1,298,400	$ 1,319,000	$ 1,281,900	-1%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for Director of Development Services (5%) Maintenance Lead (60%), Senior Maintenance Worker (135%), Park Maintenance Worker (150%), Maintenance Worker (245%) and Administrative Assistant (27%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51117	Overtime	Overtime pay for employees
51118	Leave Conversion Incentives	Conversion of earned leave
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement
51312	Disability Insurance	Disability insurance and survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	Office supplies for the department
53012	Small Tools & Equipment	Provides for janitorial supplies and miscellaneous items
53015	Uniform/Boot Reimbursement	Provides for purchases of uniforms and boot reimbursement and city issued pants and shirts
53111	Contract Services - Private	Miscellaneous contract services for La Puente Park and restroom facilities
53811	Equipment Maintenance	Provides for annual AQMD fees, fire extinguisher maintenance, snack bar inspections, repairs to tools, park equipment, emergency generator, power equipment maintenance, backflow maintenance, etc.
53813	Facility Maintenance	Provides for maintenance and supplies for La Puente Park and facilities
53814	Landscape Maintenance	Provides for contract landscape maintenance for La Puente Park, Nature Center, and landscaping around Community Center facility (reclassed to Fund 285)
53822	Park Maintenance & Repair	Provides for repairs and maintenance of park facilities, including irrigation repairs
53911	Equipment Lease/Rental	Annual lease expense for maintenance equipment used at La Puente Park
53972	Conferences & Meetings	Miscellaneous local meetings and training seminars for staff
53976	Special Departmental	Provides for miscellaneous expenses for the Parks Division
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
53997	Vehicle Charges	Allocated vehicle charges

Parks 100-3330

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 552,689	$ 449,600	$ 505,600	$ 479,600
Salaries - Part Time	51112	189,064	203,100	207,000	212,100
Overtime	51117	37,728	93,000	36,900	48,000
Leave Conversion Incentives	51118	15,525	-	19,600	6,000
Retirement	51211	88,333	68,700	73,300	83,000
FICA/Medicare	51212	11,625	9,200	11,500	9,700
Other Health - DOC	51311	13,552	12,500	13,000	15,600
Disability Insurance	51312	5,133	7,600	4,600	8,100
Life Insurance	51313	1,395	1,300	1,200	1,300
Health Insurance	51314	125,792	115,000	102,700	91,400
Total Personnel Services		**$ 1,040,836**	**$ 960,000**	**$ 975,400**	**$ 954,800**
Operating Expenditures					
Operating Supplies	53011	$ 23,115	$ 21,000	$ 18,000	$ 18,000
Small Tools & Equipment	53012	49,190	32,500	36,000	29,000
Uniform/Boot Reimbursement	53015	11,576	13,000	15,200	13,000
Contract Services - Private	53111	1,903	4,000	4,000	3,000
Equipment Maintenance	53811	1,449	6,500	4,500	3,500
Facility Maintenance	53813	12,365	10,700	12,000	10,700
Landscape Maintenance	53814	-	-	300	-
Park Maintenance & Repair	53822	80,139	50,000	48,400	48,000
Equipment Lease/Rental	53911	10,700	12,000	19,000	12,000
Conferences & Meetings	53972	352	800	900	2,000
Special Departmental	53976	2,843	2,800	200	1,800
MIS/Equipment Charges	53996	300	300	300	300
Vehicle Charges	53997	154,000	184,800	184,800	185,800
Total Operating Expenditures		**$ 347,932**	**$ 338,400**	**$ 343,600**	**$ 327,100**
TOTAL EXPENDITURES		**$ 1,388,768**	**$ 1,298,400**	**$ 1,319,000**	**$ 1,281,900**

Measure "A" Safe Parks Fund 283-3330

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 56,721	$ 87,700	$ 61,600	$ 98,500	12%
Operating Expenditures	-	27,200	-	27,200	0%
TOTAL	**$ 56,721**	**$ 114,900**	**$ 61,600**	**$ 125,700**	**9%**
FUNDING SOURCES					
283 - Measure A Safe Parks Fund	$ 56,721	$ 114,900	$ 61,600	$ 125,700	9%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries of Maintenance Lead (40%) and Park Maintenance Worker (40%)
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53822	Park Maintenance & Repair	Ongoing operation and maintenance of Measure A funded capital facilities

Measure "A" Safe Parks Fund 283-3330

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 44,335	$ 62,800	$ 47,700	$ 67,000
Retirement	51211	3,541	5,800	4,200	10,200
FICA/Medicare	51212	643	1,000	700	1,000
Other Health - DOC	51311	1,446	1,600	1,600	2,000
Disability Insurance	51312	352	1,100	400	1,200
Life Insurance	51313	92	200	100	200
Health Insurance	51314	6,312	15,200	6,900	16,900
Total Personnel Services		**$ 56,721**	**$ 87,700**	**$ 61,600**	**$ 98,500**
Operating Expenditures					
Park Maintenance & Repair	53822	$ -	$ 27,200	$ -	$ 27,200
Total Operating Expenditures		**$ -**	**$ 27,200**	**$ -**	**$ 27,200**
TOTAL EXPENDITURES		**$ 56,721**	**$ 114,900**	**$ 61,600**	**$ 125,700**

Lighting and Landscape Maintenance 285-3330

		FY 2024-2025 Actual		FY 2025-2026 Adopted Budget		FY 2025-2026 Estimated		FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF									
Personnel Services	$	110,963	$	110,500	$	88,500	$	118,000	7%
Operating Expenditures		981,047		986,800		982,700		978,000	-1%
TOTAL	**$**	**1,092,010**	**$**	**1,097,300**	**$**	**1,071,200**	**$**	**1,096,000**	**0%**
FUNDING SOURCES									
285 - Lighting & Landscape	$	1,092,010	$	1,097,300	$	1,071,200	$	1,096,000	0%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries of Senior Maintenance Worker (15%), Park Maintenance Worker (10%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursement
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53111	Contract Services - Private	Contract services for annual engineer's report
53711	Utility - Gas	Provides for gas utility service for snack bar and maintenance building at La Puente Park
53712	Utility - Electricity	Provides for electric utility service for La Puente Park and street lights
53714	Utility - Water	Provides for water utility services for La Puente Park
53715	Utility - Communications	Provides for phone line for La Puente Park snack bar and maintenance yard
53813	Facility Maintenance	Provides for maintenance, repair and supplies for La Puente Community Center including pest control, security alarm and miscellaneous cleaning supplies
53814	Landscape Maintenance	Provides for contract landscape maintenance for City Hall, La Puente Park, Nature Center, and landscaping around Community Center facility
53822	Park Maintenance & Repair	Provides for pest control for park snack bar, repairs and maintenance of park facilities, including irrigation repairs
53911	Equipment Lease/Rental	Annual lease expense for lawn mowers at La Puente Park
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
53997	Vehicle Charges	Allocated vehicle charges

Lighting and Landscape Maintenance 285-3330

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 34,604	$ 20,500	$ 26,100	$ 21,700
Salaries - Part Time	51112	41,611	76,300	51,700	78,800
Retirement	51211	24,396	8,800	6,100	12,300
FICA/Medicare	51212	1,110	1,500	1,100	1,500
Other Health - DOC	51311	452	500	500	700
Disability Insurance	51312	293	400	200	400
Life Insurance	51313	84	100	100	100
Health Insurance	51314	8,413	2,400	2,700	2,500
Total Personnel Services		**$ 110,963**	**$ 110,500**	**$ 88,500**	**$ 118,000**
Operating Expenditures					
Contract Services - Private	53111	$ 121,137	$ 134,000	$ 134,000	$ 134,000
Utility - Gas	53711	3,111	2,900	3,200	3,000
Utility - Electricity	53712	322,804	337,200	320,000	327,200
Utility - Water	53714	56,628	42,200	46,500	46,000
Utility - Communications	53715	451	1,100	-	1,100
Facility Maintenance	53813	76,747	54,000	54,800	54,000
Landscape Maintenance	53814	79,908	67,000	67,300	67,000
Park Maintenance & Repair	53822	101,364	121,600	130,000	121,600
Equipment Lease/Rental	53911	45,597	39,400	39,500	39,400
MIS/Equipment Charges	53996	3,000	11,000	11,000	7,300
Vehicle Charges	53997	170,300	176,400	176,400	177,400
Total Operating Expenditures		**$ 981,047**	**$ 986,800**	**$ 982,700**	**$ 978,000**
TOTAL EXPENDITURES		**$ 1,092,010**	**$ 1,097,300**	**$ 1,071,200**	**$ 1,096,000**

THE CITY OF

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COMMUNITY SERVICES

Annual Budget 2027

Recreation Services

Summary

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 passport services, recreation and enrichment classes, and community outreach.

FY 2025-2026 Accomplishments

- Expanded the Community Special Olympics Program to offer sports year-round.
- Expanded Passport services days and times.
- Offered free computer literacy programs
- Created a Parent and Me class for children ages 6 months to 3 years old.

FY 2026-2027 Goals

- Solicit and recruit instructors to offer a variety of new Recreation Contract classes.
- Provide weekend passport services opportunities throughout the year.
- Expand class/event offerings at the skate park in partnership with the La Puente Community Foundation.
- Offer additional classes for pre-school aged children

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Director of Community Services	1.00	1.00	1.00
Community Engagement Supervisor	0.50	0.40	0.40
Community Services Supervisor	1.00	0.80	0.80
Concession & Event Supervisor	1.00	1.00	1.00
Community Services Specialist	1.00	1.00	2.00
Community Services Specialist (Part Time)	1.50	1.50	1.50
Community Services Leader (Part Time)	7.00	6.00	6.00
Code Enforcement Officer (Part Time)	0.50	0.50	0.50
Concession & Event Specialist (Part Time)	2.00	3.00	3.00
Total FTE	**15.50**	**15.20**	**16.20**

Recreation Services 100-4100

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 993,841	$ 1,095,200	$ 990,200	$ 1,179,100	8%
Operating Expenditures	225,533	233,800	242,200	225,600	-4%
TOTAL	**$ 1,219,374**	**$ 1,329,000**	**$ 1,232,400**	**$ 1,404,700**	**6%**
FUNDING SOURCES					
100 - General Fund	$ 1,219,374	$ 1,329,000	$ 1,232,400	$ 1,404,700	6%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for Director of Community Services (100%), Community Engagement Supervisor (40%), Community Services Supervisor (80%), Community Services Specialist (200%), and Concession & Event Supervisor (100%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51117	Overtime	Overtime pay for employees
51118	Leave Conversion Incentives	Conversion of earned leave
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursements
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	Office supplies for use at Community Center
53012	Small Tools & Equipment	Tiny Tots furniture and play equipment and general office equipment
53111	Contract Services - Private	Contract class instructors, Recreation software, SCMAF Insurance
53112	Contract Services - Public	Summer lunch program at three (3) sites
53711	Utility - Gas	Natural gas charges for the Community Center
53712	Utility - Electricity	Electricity for the Community Center
53714	Utility - Water	Water charges for the Community Center
53715	Utility - Communications	Communication charges for the Community Center and cell phones for department staff
53811	Equipment Maintenance	Maintenance of handicap lift, fire extinguishers, plotters and office equipment.
53813	Facility Maintenance	Maintenance and repair of facility, pest control, security alarm and miscellaneous cleaning supplies
53971	Dues & Memberships	Memberships to California Parks and Recreation Society (CPRS), Southern California Municipal Athletic Federation (SCMAF), National Recreation and Parks Association (NRPA) and Sam's Club
53972	Conferences & Meetings	Attendance at CPRS trainings and workshops
53979	Special Events	Special event costs
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
53997	Vehicle Charges	Allocated vehicle charges

Recreation Services 100-4100

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 439,335	$ 445,500	$ 457,200	$ 526,800
Salaries - Part Time	51112	344,905	367,900	293,000	342,400
Overtime	51117	5,874	6,000	6,400	5,000
Leave Conversion Incentives	51118	5,628	8,000	7,200	6,000
Retirement	51211	97,123	124,300	123,100	127,100
FICA/Medicare	51212	11,590	11,800	11,200	12,700
Other Health - DOC	51311	8,131	8,400	9,400	13,000
Disability Insurance	51312	3,863	7,500	4,000	8,800
Life Insurance	51313	775	900	800	1,100
Health Insurance	51314	76,617	114,900	77,900	136,200
Total Personnel Services		**$ 993,841**	**$ 1,095,200**	**$ 990,200**	**$ 1,179,100**
Operating Expenditures					
Operating Supplies	53011	$ 11,233	$ 7,000	$ 8,700	$ 7,000
Small Tools & Equipment	53012	8,343	8,000	8,000	6,000
Contract Services - Private	53111	104,854	100,000	100,000	95,000
Contract Services - Public	53112	-	8,500	8,500	-
Utility - Gas	53711	1,799	2,000	2,000	2,000
Utility - Electricity	53712	21,065	19,000	19,000	14,300
Utility - Water	53714	4,740	3,500	5,000	3,500
Utility - Communications	53715	1,225	3,300	1,900	2,400
Equipment Maintenance	53811	13,260	8,000	10,300	8,000
Facility Maintenance	53813	4,452	2,500	4,300	2,500
Dues & Memberships	53971	2,440	1,300	1,800	2,000
Conferences & Meetings	53972	5,422	2,500	4,400	3,000
Special Events	53979	-	-	100	-
MIS/Equipment Charges	53996	30,500	43,000	43,000	46,100
Vehicle Charges	53997	16,200	25,200	25,200	33,800
Total Operating Expenditures		**$ 225,533**	**$ 233,800**	**$ 242,200**	**$ 225,600**
TOTAL EXPENDITURES		**$ 1,219,374**	**$ 1,329,000**	**$ 1,232,400**	**$ 1,404,700**

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Youth Learning Activity Center Services

Summary

The Youth Learning Activity Center supports athletics, fitness and mentoring for the residents of La Puente. Through a use agreement with the Boys and Girls Club of West San Gabriel Valley, the Boys and Girls Club of La Puente operates an after school program and a summer program for youth ages 6 to 17 years old. The Center provides a setting for youth to socialize and interact with their peers through structured activities.

FY 2025-2026 Accomplishments

- Expanded City-run youth sports leagues to a four-season schedule, totaling approximately 1,000 participants for the year.
- Expanded open play Pickleball to include Seniors and Cosmic special events
- Offered a Financial Literacy workshop for teenagers
- Fundamental Youth Sports classes were offered year-round, averaging 50 kids per session.
- Hosted a Los Angeles County 11 day voting center in October/November 2025
- Offering new sports classes including lacrosse, volleyball and girls flag football.
- Implemented a new Recreation Software program

FY 2026-2027 Goals

- Increase teen involvement through the City's Teen VOICE Program.
- Create and launch a facility rentals marketing plan for the Bridge Room, Citrus Courtyard, Rowland Room, Workman Room and Gymnasium.
- Re-Develop the Youth Activities Grant program

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Community Services Coordinator	1.00	1.00	1.00
Community Services Specialist	1.00	1.00	1.00
Community Services Specialist (Part Time)	1.50	1.50	1.50
Community Services Leader (Part Time)	5.50	5.50	5.50
Total FTE	**9.00**	**9.00**	**9.00**

Youth Learning Activity Center Services 100-4110

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 339,700	$ 437,700	$ 357,900	$ 436,700	0%
Operating Expenditures	116,802	104,400	118,000	108,700	4%
TOTAL	**$ 456,502**	**$ 542,100**	**$ 475,900**	**$ 545,400**	**1%**
FUNDING SOURCES					
100 - General Fund	$ 456,502	$ 542,100	$ 475,900	$ 545,400	1%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for Community Services Coordinator (100%) and Community Services Specialist (100%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51117	Overtime	Overtime pay for employees
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursements
51312	Disability Insurance	Disability insurance & survivor’s benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	Office supplies for the Youth Learning Activity Center
53012	Small Tools & Equipment	Gymnasium equipment and maintenance
53411	Printing & Publishing	Printing of special event programs and periodic marketing
53711	Utility - Gas	Natural gas charges for the Youth Learning Activity Center
53712	Utility - Electricity	Electricity charges for the Youth Learning Activity Center (gymnasium and parking lot)
53714	Utility - Water	Water charges for the Youth Learning Activity Center
53715	Utility - Communications	Communication charges for the Youth Learning Activity Center
53811	Equipment Maintenance	Maintenance agreement of kitchen equipment, fire maintenance, water filters, generator service, heat/air and annual AQMD fees
53813	Facility Maintenance	Maintenance and repair of facility security alarm
53971	Dues & Memberships	Memberships to California Parks and Recreation Society, Southern California Municipal Athletic Federation and Sam’s Club
53972	Conferences & Meetings	Attendance at CPRS trainings and workshops
53976	Special Departmental	Miscellaneous items for the department
53980	Sports Activities	Supplies for sports activities, shirts, awards, closing ceremony for the youth programs, balls and scorebooks; Volunteers background investigation, fingerprinting and training
53996	MIS/Equipment Charges	Allocated information technology and equipment charges
53997	Vehicle Charges	Allocated vehicle charges

Youth Learning Activity Center Services 100-4110

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 137,125	$ 155,100	$ 138,500	$ 150,000
Salaries - Part Time	51112	144,080	216,400	153,400	221,300
Overtime	51117	7,609	2,500	5,500	2,500
Retirement	51211	24,510	33,500	33,000	31,100
FICA/Medicare	51212	4,276	5,400	4,400	5,400
Other Health - DOC	51311	3,614	4,000	4,000	5,000
Disability Insurance	51312	1,313	2,600	1,300	2,600
Life Insurance	51313	360	500	400	500
Health Insurance	51314	16,813	17,700	17,400	18,300
Total Personnel Services		**$ 339,700**	**$ 437,700**	**$ 357,900**	**$ 436,700**
Operating Expenditures					
Operating Supplies	53011	$ 984	$ 3,000	$ 3,000	$ 3,000
Small Tools & Equipment	53012	2,593	4,000	4,000	3,000
Printing & Publishing	53411	-	300	300	300
Utility - Gas	53711	3,350	4,000	4,000	4,000
Utility - Electricity	53712	40,330	22,500	35,000	32,500
Utility - Water	53714	5,692	3,100	4,000	3,100
Utility - Communications	53715	-	500	500	500
Equipment Maintenance	53811	3,032	3,000	3,200	3,000
Facility Maintenance	53813	768	700	700	700
Dues & Memberships	53971	145	500	500	500
Conferences & Meetings	53972	463	800	800	800
Special Departmental	53976	(330)	2,000	2,000	2,000
Sports Activities	53980	33,275	29,900	29,900	28,900
MIS/Equipment Charges	53996	18,400	21,700	21,700	17,900
Vehicle Charges	53997	8,100	8,400	8,400	8,500
Total Operating Expenditures		**$ 116,802**	**$ 104,400**	**$ 118,000**	**$ 108,700**
TOTAL EXPENDITURES		**$ 456,502**	**$ 542,100**	**$ 475,900**	**$ 545,400**

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Senior Services

Summary

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.

FY 2025-2026 Accomplishments

- Increased daily attendance for programs and events.
- Provided free income tax preparation to the community.
- Services and courses are being re-established such as Driver Education and daily exercise classes.
- Established a Senior Advisory Committee to provide strategic guidance and priorities for the Senior population of the City
- Expanded fitness class offerings.
- Offered Saturday programming throughout the year
- Offered a computer literacy class in English and Spanish
- Partnered with Mt. San Antonio College to expand class offerings

FY 2026-2027 Goals

- Expand beyond monthly special events throughout the year at the La Puente Senior Center.
- Offer outdoor fitness classes for Seniors at La Puente Park.
- Offer Passport appointments at the Senior Center throughout the year
- Develop intergenerational opportunities for the Seniors at the La Puente Senior Center.
- Offer a Senior Bocce program at La Puente Park.

Authorized Positions	Actual 2024-25	Actual 2025-26	Adopted Budget 2026-27
Community Services Coordinator	0.60	0.60	0.60
Community Services Specialist (Part Time)	0.50	0.50	0.50
Community Services Leader (Part Time)	0.50	0.50	0.50
Total FTE	**1.60**	**1.60**	**1.60**

Senior Services 100-4130

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Personnel Services	$ 91,009	$ 112,600	$ 102,300	$ 98,900	-12%
Operating Expenditures	90,147	74,700	84,500	76,500	2%
TOTAL	**$ 181,156**	**$ 187,300**	**$ 186,800**	**$ 175,400**	**-6%**
FUNDING SOURCES					
100 - General Fund	$ 181,156	$ 187,300	$ 186,800	$ 175,400	-6%

ACCOUNT NUMBER EXPLANATION

51111	Salaries - Full Time	Salaries for Community Service Coordinator (60%)
51112	Salaries - Part Time	Salaries of Part-Time Staff
51117	Overtime	Overtime pay for employees
51118	Leave Conversion Incentives	Conversion of earned leave
51211	Retirement	City share of CalPERS retirement for department employees
51212	FICA/Medicare	Medicare benefits for full-time and part-time employees
51311	Other Health - DOC	Dental, optical and audio reimbursements
51312	Disability Insurance	Disability insurance & survivor's benefits
51313	Life Insurance	Term life insurance
51314	Health Insurance	CalPERS health insurance coverage
53011	Operating Supplies	Office supplies for the Senior Center
53012	Small Tools & Equipment	General supplies and purchase of equipment
53411	Printing & Publishing	Periodic marketing and brochures
53711	Utility - Gas	Natural gas charges for the Senior Center
53712	Utility - Electricity	Electricity charges for the Senior Center
53714	Utility - Water	Water charges for the Senior Center
53715	Utility - Communications	Cable and internet charges for Senior Center
53811	Equipment Maintenance	Maintenance agreement for kitchen equipment, fire maintenance, water filter, generator, heat/air, annual AQMD permits and miscellaneous repairs
53813	Facility Maintenance	Custodial service, pest control, security alarm, plumbing and carpet cleaning
53814	Landscape Maintenance	Landscaping services for the Senior Center
53961	Subscriptions & Publications	Daily newspaper subscriptions
53971	Dues & Memberships	Membership to California Parks and Recreation Society and National Recreation and Parks Associations
53979	Special Events	Provides supplies, catering, entertainment and decorations for monthly dances, excursions and volunteer recognition
53996	MIS/Equipment Charges	Allocated information technology and equipment charges

Senior Services 100-4130

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Personnel Services					
Salaries - Full Time	51111	$ 60,007	$ 52,300	$ 56,200	$ 56,100
Salaries - Part Time	51112	5,612	31,400	15,000	16,000
Overtime	51117	943	500	700	500
Leave Conversion Incentives	51118	1,485	3,000	4,900	3,000
Retirement	51211	13,286	15,500	15,900	12,500
FICA/Medicare	51212	987	1,300	1,200	1,100
Other Health - DOC	51311	1,084	1,200	1,200	1,500
Disability Insurance	51312	526	900	500	1,000
Life Insurance	51313	129	200	200	200
Health Insurance	51314	6,950	6,300	6,500	7,000
Total Personnel Services		**$ 91,009**	**$ 112,600**	**$ 102,300**	**$ 98,900**
Operating Expenditures					
Operating Supplies	53011	$ 3,334	$ 2,000	$ 2,000	$ 2,000
Small Tools & Equipment	53012	12,887	5,000	11,000	5,000
Printing & Publishing	53411	-	100	100	100
Utility - Gas	53711	2,727	2,500	2,500	2,500
Utility - Electricity	53712	15,110	9,700	14,000	9,700
Utility - Water	53714	3,919	2,000	3,000	2,000
Utility - Communications	53715	2,173	3,500	2,000	3,500
Equipment Maintenance	53811	4,792	7,000	7,000	7,000
Facility Maintenance	53813	24,999	21,700	21,700	22,600
Landscape Maintenance	53814	3,232	2,500	2,500	2,500
Subscriptions & Publications	53961	483	600	600	600
Dues & Memberships	53971	-	600	600	600
Special Events	53979	7,191	6,500	6,500	7,500
MIS/Equipment Charges	53996	9,300	11,000	11,000	10,900
Total Operating Expenditures		**$ 90,147**	**$ 74,700**	**$ 84,500**	**$ 76,500**
TOTAL EXPENDITURES		**$ 181,156**	**$ 187,300**	**$ 186,800**	**$ 175,400**

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Community Promotions

Summary

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

FY 2025-2026 Accomplishments

- Project LEAD program successfully ran mock City Council meetings and Youth in Government days as well as the 3rd Annual LEADership Conference for local students.
- Assisted with the 4th annual Brunch by the Bridge Pride Resource Fair in June 2026.
- Assisted with numerous HEART Pet Clinics that took place at the La Puente Community Center.
- Provided support to La Puente National Little League with their parade in March 2026.

FY 2026-2027 Goals

- Identify new ways to promote the scholarship program.
- Increase promotion and expansion of the Military Banner Program.
- Increase promotion of activities and events throughout local school districts.
- Expand Veteran Recognition throughout the year including possibly hosting the traveling Vietnam Memorial Wall.

Community Promotions 100-4140

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Operating Expenditures	$ 504,587	$ 548,400	$ 577,500	$ 551,600	1%
TOTAL	**$ 504,587**	**$ 548,400**	**$ 577,500**	**$ 551,600**	**1%**
FUNDING SOURCES					
100 - General Fund	$ 504,587	$ 548,400	$ 577,500	$ 551,600	1%

ACCOUNT NUMBER EXPLANATION

53415	Community Outreach	Production and delivery of City calendar and various community outreach resources
53416	Social Media Technology	Purchase of social media technology platforms
53979	Special Events	Costs related to the City's annual events: 3rd of July, Concerts in the Park, Movies in the Park, Veteran's Day, Parade & Tree Lighting, Excursions, Spring Egg Hunt, etc.
53992	Scholarships	Provides for scholarship grants for residents at $500 each
53993	Youth Activities Program	Provides funding to low and moderate income families for youth activities in the form of grants.

Community Promotions 100-4140

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Community Outreach	53415	$ 19,171	$ 19,100	$ 14,200	$ 18,100
Social Media Technology	53416	216,398	227,500	227,500	237,200
Special Events	53979	247,843	280,800	280,800	277,300
Scholarships	53992	16,248	9,000	9,000	9,000
Youth Activities Program	53993	4,927	12,000	46,000	10,000
Total Operating Expenditures		**$ 504,587**	**$ 548,400**	**$ 577,500**	**$ 551,600**
TOTAL EXPENDITURES		**$ 504,587**	**$ 548,400**	**$ 577,500**	**$ 551,600**

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PROPRIETARY FUNDS

Annual Budget 2027

Sewer

Summary

The Sewer Maintenance division provides for operating expenses related to maintaining the City's sanitary sewer system.

FY 2025-2026 Accomplishments

- Cleaned approximately 102,804 linear feet of sewer lines as part of the City's triennial sewer cleaning program.
- Conducted CCTV inspections to identify system deficiencies and prioritize rehabilitation projects

FY 2026-2027 Goals

- Clean 120,000 linear feet of sewer line in Zone 1 as part of the City's triennial sewer cleaning program.
- Completion of a report examining the capacity and condition of the sewer, and the identification of possible required capital upgrades.
- Complete construction of sewer segments identified in the Sewer Capital Improvement Program

Sewer 500-3210

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Operating Expenditures	$ 310,307	$ 425,600	$ 298,000	$ 435,900	2%
Debt Services	215,858	575,900	575,900	574,100	0%
Transfer to Other Funds	266,716	-	281,500	281,500	0%
TOTAL	**$ 792,881**	**$ 1,001,500**	**$ 1,155,400**	**$ 1,291,500**	**29%**

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
FUNDING SOURCES					
500 - Sewer Construction/Maintenance	$ 792,881	$ 1,001,500	$ 1,155,400	$ 1,291,500	29%

ACCOUNT NUMBER EXPLANATION

53111	Contract Services - Private	Bond disclosure services; Maintenance contract for annual sewer cleaning
53112	Contract Services - Public	Annual permit fee with State Water Resources Control Board
53411	Printing & Publishing	Programs and periodic marketing and forms
53976	Special Departmental	Miscellaneous expenses for department
53989	Principal Payments	Principal payment on 2016 Sewer Revenue Bonds
53990	Interest Payments	Interest payment on 2016 Sewer Revenue Bonds
53999	Depreciation Expense	Depreciation of City owned equipment
54999	Transfers to Other Funds	Transfer to General Fund for Administrative Costs

Sewer 500-3210

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Contract Services - Private	53111	$ 59,286	$ 164,800	$ 43,400	$ 164,800
Contract Services - Public	53112	-	15,000	-	15,000
Printing & Publishing	53411	1,538	1,000	-	1,000
Special Departmental	53976	-	500	-	500
Depreciation Expense	53999	249,483	244,300	254,600	254,600
Total Operating Expenditures		**$ 310,307**	**$ 425,600**	**$ 298,000**	**$ 435,900**
Debt Services					
Principal Payments	53989	$ -	$ 400,000	$ 400,000	$ 410,000
Interest Payments	53990	215,858	175,900	175,900	164,100
Total Debt Services		**$ 215,858**	**$ 575,900**	**$ 575,900**	**$ 574,100**
Transfer to Other Funds					
Transfers to Other Funds	54999	$ 266,716	$ -	$ 281,500	$ 281,500
Total Transfer to Other Funds		**$ 266,716**	**$ -**	**$ 281,500**	**$ 281,500**
TOTAL EXPENDITURES		**$ 792,881**	**$ 1,001,500**	**$ 1,155,400**	**$ 1,291,500**

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Equipment Replacement

Summary

The Equipment Replacement Fund is established to provide resources for managing the City's Information Technology infrastructure. It includes the City's computer hardware, software, network, website, and applications. Additional services include troubleshooting, network security, monitoring and infrastructure upgrades.

FY 2025-2026 Accomplishments

- Expanded the Public Safety radio range by installing repeaters in strategic locations at various city locations.
- Completed the expansion of the park sound system and installation of a new video display enhancing event production capabilities and visitor experience.
- Supported staff technology needs across multiple departments, ensuring reliable access to critical systems.

FY 2026-2027 Goals

- Installation of solar powered cameras at strategic locations throughout the City and in high crime areas.
- Oversee the planning, design, and installation of a security system for the La Puente Shelter and Dog Park to enhance facility safety and asset protection.
- Establish a sustainable social media team to support consistent content creation, engagement, and outreach.
- Improve facility entertainment software and hardware at the La Puente Community Center for public use at community events

Equipment Replacement 550-6100

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Operating Expenditures	$ 319,634	$ 321,700	$ 279,600	$ 307,900	-4%
TOTAL	**$ 319,634**	**$ 321,700**	**$ 279,600**	**$ 307,900**	**-4%**
FUNDING SOURCES					
550 - Equipment Replacement Fund	$ 319,634	$ 321,700	$ 279,600	$ 307,900	-4%

ACCOUNT NUMBER EXPLANATION

53017	Software & Licensing	Computer licensing fees and software
53018	Computer Hardware & Supplies	Computer peripherals and hardware
53111	Contract Services - Private	Contract services for IT services provider
53999	Depreciation Expense	Depreciation of IT fixed assets

Equipment Replacement 550-6100

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Software & Licensing	53017	$ 102,632	$ 113,200	$ 106,200	$ 120,800
Computer Hardware & Supplies	53018	105,752	93,100	56,300	69,600
Contract Services - Private	53111	43,468	46,500	46,100	48,600
Depreciation Expense	53999	67,782	68,900	71,000	68,900
Total Operating Expenditures		**$ 319,634**	**$ 321,700**	**$ 279,600**	**$ 307,900**
TOTAL EXPENDITURES		**$ 319,634**	**$ 321,700**	**$ 279,600**	**$ 307,900**

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Vehicle Maintenance and Replacement

Summary

The Vehicle Maintenance and Replacement fund provides for fuel costs, oil changes, regular maintenance or any repairs for all City-owned vehicles. In addition, it will account for costs of any new purchases of vehicles unless funded by grants.

FY 2025-2026 Accomplishments

- Procured various pieces of equipment including a backhoe loader, skid steer, and trencher for use by the city maintenance department.

FY 2026-2027 Goals

- Provide regular maintenance to existing vehicles.
- Provide for replacement of vehicles and equipment in the City's fleet in order to meet operational needs.

Vehicle Maintenance and Replacement 555-3150

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Operating Expenditures	$ 820,166	$ 846,000	$ 868,600	$ 914,800	8%
Capital Outlay	83,528	97,300	89,600	25,000	-74%
Debt Services	26,466	23,000	26,000	29,000	26%
TOTAL	**$ 930,160**	**$ 966,300**	**$ 984,200**	**$ 968,800**	**0%**
FUNDING SOURCES					
555 - Vehicle Replacement Fund	$ 930,160	$ 966,300	$ 984,200	$ 968,800	0%

ACCOUNT NUMBER EXPLANATION

53014	Fuel	Fuel costs for city owned vehicles
53812	Vehicle Maintenance	General maintenance and repairs of city owned vehicles
53912	Vehicle Lease	Monthly lease and maintenance of Enterprise Fleet vehicles
53991	Interest Expense	Interest on leases of vehicles
53999	Depreciation Expense	Depreciation of city owned vehicles
54484	Vehicle Purchase	Vehicle purchases

Vehicle Maintenance and Replacement 555-3150

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Fuel	53014	$ 98,850	$ 136,100	$ 98,400	$ 126,100
Vehicle Maintenance	53812	103,059	71,000	109,000	93,800
Vehicle Lease	53912	249,809	282,900	296,200	325,200
Depreciation Expense	53999	368,448	356,000	365,000	369,700
Total Operating Expenditures		**$ 820,166**	**$ 846,000**	**$ 868,600**	**$ 914,800**
Capital Outlay					
Vehicle Purchase	54484	$ 83,528	$ 97,300	$ 89,600	$ 25,000
Total Capital Outlay		**$ 83,528**	**$ 97,300**	**$ 89,600**	**$ 25,000**
Debt Services					
Interest Expense	53991	$ 26,466	$ 23,000	$ 26,000	$ 29,000
Total Debt Services		**$ 26,466**	**$ 23,000**	**$ 26,000**	**$ 29,000**
TOTAL EXPENDITURES		**$ 930,160**	**$ 966,300**	**$ 984,200**	**$ 968,800**

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SUCCESSOR AGENCY

Annual Budget 2027

Successor Agency

Summary

The Successor Agency (SA) to the former La Puente Community Development Commission prepares the Recognized Obligation Payment Schedules (ROPS). It is then approved by the County Oversight Board as they have the fiduciary responsibility to holders of enforceable obligations as well as to the local agencies that would benefit from property tax distributions from the former redevelopment project area. Property tax revenues are now being used to pay required payments on existing bonds and other related obligations. The remaining property tax revenues that exceed the enforceable obligations are being allocated to cities, counties, special districts and school and community college districts thereby providing critical resources to preserve core public services.

Successor Agency 610-5100

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget	% Change from Prior Year Budget
BUDGET IN BRIEF					
Operating Expenditures	$ 2,975	$ 4,000	$ 3,000	$ 4,000	0%
Debt Services	467,727	611,100	595,400	581,200	-5%
Transfer to Other Funds	15,000	440,600	440,600	465,200	6%
TOTAL	**$ 485,702**	**$ 1,055,700**	**$ 1,039,000**	**$ 1,050,400**	**-1%**
FUNDING SOURCES					
610 - RPTTF Fund	$ 485,702	$ 1,055,700	$ 1,039,000	$ 1,050,400	-1%

ACCOUNT NUMBER EXPLANATION

53111	Contract Services - Private	Continuing disclosure for TABS
53114	Legal Services - General	Legal expenses
53966	Fiscal Agent Fees	Fiscal agent fees for TABS
53988	Interest Expense - Advance	Interest on repayment of City loans to former RDA
53990	Debt Service Payments	Principal payment on TABS
53991	Interest Expense	Interest expense on TABS
54999	Transfers to Other Funds	Transfers to the General Fund for reimbursement of administrative costs for oversight of the Successor Agency; payment to General Fund for loans made to the former Redevelopment Agency

Successor Agency 610-5100

Expenditure Breakdown

Description	Acct. No.	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
Operating Expenditures					
Contract Services - Private	53111	$ 1,475	$ 1,500	$ 1,500	$ 1,500
Legal Services - General	53114	-	1,000	-	1,000
Fiscal Agent Fees	53966	1,500	1,500	1,500	1,500
Total Operating Expenditures		**$ 2,975**	**$ 4,000**	**$ 3,000**	**$ 4,000**
Debt Services					
Interest Expense - Advance	53988	$ -	$ 357,700	$ 342,000	$ 324,300
Debt Service Payments	53990	467,727	145,000	145,000	155,000
Interest Expense	53991	-	108,400	108,400	101,900
Total Debt Services		**$ 467,727**	**$ 611,100**	**$ 595,400**	**$ 581,200**
Transfer to Other Funds					
Transfers to Other Funds	54999	$ 15,000	$ 440,600	$ 440,600	$ 465,200
Total Transfer to Other Funds		**$ 15,000**	**$ 440,600**	**$ 440,600**	**$ 465,200**
TOTAL EXPENDITURES		**$ 485,702**	**$ 1,055,700**	**$ 1,039,000**	**$ 1,050,400**

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CAPITAL IMPROVEMENT PROGRAM (CIP)

Annual Budget 2027

CIP Overview
Fiscal Year 2026-2027

Capital Expenditure Definition

The City's Capital Improvement Program (CIP) consists of City Council approved projects aimed at improving the City's public infrastructure areas which include: streets and roads, alleyways, sidewalks, sewers, storm drains, traffic signals, streetlights, parks, and public facilities. To qualify as being capital in nature, an expenditure must exceed $5,000 and have a useful life of at least two years. Capital assets are depreciated based on timeframes defined by City policy based on several categories of long term asset. CIP expenses include design, engineering and construction of permanent structures and do not include repairs, maintenance, and operational costs.

Primary Functions

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.

Goals & Objectives

- Maximize available funding sources, including grant funds and restricted special revenue funds, to implement the City's identified CIP projects.
- Complete CIP projects in a timely fashion with the least amount of inconvenience to the general public.
- Administer the capital improvement projects so as to minimize the need for change orders and cost overruns.

Effect on Operating Budget

- Current year revenues are not used to fund capital projects in the General Fund.
- Special revenue fund CIP projects are funded using a mixture of current year revenues and fund balances.
- The total CIP budget for FY 2026/2027 is $16,124,200.

CIP Project Descriptions Fiscal Year 2026-2027

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

Local Streets Pavement Resurfacing - Design and construction of large scale improvements to residential and arterial/collector streets throughout the City through cold milling the existing asphalt and applying new rubberized asphalt to the street, along with concrete curb, gutter, sidewalk repairs and ADA ramps.

Council Chamber Renovation - Improvements to the City Hall council chambers consisting of new technology and physical changes to the council chambers to enhance the public's experience when attending meetings.

Park Activity Center - Construction of a 4,071 square foot Activity Center building at La Puente Park adjacent to the Community/Youth Learning Activity Center facility.

Animal Shelter/Kennel - Final construction and related improvements for the new animal shelter buildings located at Valley Boulevard and Old Valley Boulevard. This includes engineering and construction of the kennel premises, utilities, offices, and auxiliary structures.

ATP Cycle 6 - Costs for the construction of sidewalks, ADA ramps, bike lanes and new HAWK traffic signals that support and promote pedestrian travel and cyclists.

Catch Basin Retrofit - Design and installation of full capture systems in Priority Land Use catch basins throughout the City to comply with Statewide trash provisions.

Sewer Improvement on Various Streets - Design and construction of sewer system upgrades to increase capacity in remaining segments identified in the Sewer Capital Improvement Program

STP-L Street Improvements - Design and construction of road repairs of a segment on Temple Avenue and segments on Stimson Avenue. Work includes grinding and overlaying with asphalt, and repair or replacement of sidewalks, driveways, and curb ramps.

CIP by Projects
Fiscal Year 2026-2027

Acct. No.	Project Title	Fund	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
100-5000	City Capital Leases	General Fund	$ 366,223	$ -	$ -	$ -
285-5000	City Capital Leases	LLMD	177,432	-	-	-
	Total City Capital Leases		**$ 543,655**	**$ -**	**$ -**	**$ -**
200-5514	ADA Transition Plan Implementation	Gas Tax	$ -	$ 10,000	$ -	$ 10,000
	Total ADA Transition Plan Implementation		**$ -**	**$ 10,000**	**$ -**	**$ 10,000**
202-5598	Local Streets Pavement Resurfacing	RMRA/SB1	$ 227,421	$ 563,000	$ 494,800	$ 1,535,000
203-5598	Local Streets Pavement Resurfacing	Measure M	-	-	42,200	112,500
205-5598	Local Streets Pavement Resurfacing	Measure R	-	-	-	112,500
215-5598	Local Streets Pavement Resurfacing	Prop C	303,631	2,000,000	1,051,400	3,002,200
220-5598	Local Streets Pavement Resurfacing	TDA	10,000	175,000	175,000	-
	Total Local Streets Pavement Resurfacing		**$ 541,052**	**$ 2,738,000**	**$ 1,763,400**	**$ 4,762,200**
100-5609	Council Chamber Renovation	General Fund	$ 230,023	$ -	$ 54,500	$ 40,000
	Total Council Chamber Renovation		**$ 230,023**	**$ -**	**$ 54,500**	**$ 40,000**
203-5613	HAWK Signal-Hacienda/Pritchard	Measure M	$ 65,259	$ -	$ -	$ -
	Total HAWK Signal-Hacienda/Pritchard		**$ 65,259**	**$ -**	**$ -**	**$ -**
100-5614	Park Activity Building	General Fund	$ 49,812	$ 30,000	$ 79,800	$ -
280-5614	Park Activity Building	State Grant	-	3,000,000	300,000	3,900,000
	Total Park Activity Building		**$ 49,812**	**$ 3,030,000**	**$ 379,800**	**$ 3,900,000**
284-5615	Inyo St. Storm Drain & Drywell	Measure W	$ 15,000	$ -	$ -	$ -
	Total Inyo St. Storm Drain & Drywell		**$ 15,000**	**$ -**	**$ -**	**$ -**
100-5617	Animal Shelter/Kennel	General Fund	$ 544,541	$ 640,000	$ 51,600	$ -
280-5617	Animal Shelter/Kennel	State Grant	-	1,000,000	850,000	150,000
	Total Animal Shelter/Kennel		**$ 544,541**	**$ 1,640,000**	**$ 901,600**	**$ 150,000**
283-5618	Dog Park-Old Valley Blvd.	Measure A	$ 105,856	$ 750,000	$ 978,900	$ -
	Total Dog Park-Old Valley Blvd.		**$ 105,856**	**$ 750,000**	**$ 978,900**	**$ -**
202-5619	Local Streets Slurry Seal	RMRA/SB1	$ 403,538	$ 100,000	$ 104,900	$ -
203-5619	Local Streets Slurry Seal	Measure M	-	100,000	-	-
	Total Local Streets Slurry Seal		**$ 403,538**	**$ 200,000**	**$ 104,900**	**$ -**

CIP by Projects
Fiscal Year 2026-2027

Acct. No.	Project Title	Fund	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
202-5620	ATP Cycle 6	RMRA/SB1	$ -	$ 337,000	$ 227,700	$ 30,800
203-5620	ATP Cycle 6	Measure M	-	75,000	85,400	11,500
205-5620	ATP Cycle 6	Measure R	-	50,000	57,000	7,700
280-5620	ATP Cycle 6	State Grant	-	-	-	4,200,000
	Total ATP Cycle 6		**$ -**	**$ 462,000**	**$ 370,100**	**$ 4,250,000**
500-5621	Old Valley Sewer Improvements	Sewer	$ 619,835	$ 75,000	$ 130,600	$ -
	Total Old Valley Sewer Improvements		**$ 619,835**	**$ 75,000**	**$ 130,600**	**$ -**
284-5622	Catch Basin Retrofit	Measure W	$ -	$ 100,500	$ 26,900	$ 192,000
	Total Catch Basin Retrofit		**$ -**	**$ 100,500**	**$ 26,900**	**$ 192,000**
500-5623	Sewer Improvement on Various Streets	Sewer	$ -	$ -	$ -	$ 2,000,000
	Total Sewer Improvement on Various Streets		**$ -**	**$ -**	**$ -**	**$ 2,000,000**
225-5624	STP-L Street Improvements	STPL	$ -	$ -	$ -	$ 820,000
	Total STP-L Street Improvements		**$ -**	**$ -**	**$ -**	**$ 820,000**
	GRAND TOTAL		**$ 3,118,571**	**$ 9,005,500**	**$ 4,710,700**	**$ 16,124,200**

CIP by Fund
Fiscal Year 2026-2027

Acct. No.	Project Title	Fund	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
100-5000	City Capital Leases	General Fund	$ 366,223	$ -	$ -	$ -
100-5609	Council Chamber Renovation	General Fund	230,023	-	54,500	40,000
100-5614	Park Activity Building	General Fund	49,812	30,000	79,800	-
100-5617	Animal Shelter/Kennel	General Fund	544,541	640,000	51,600	-
	Total General Fund		**$ 1,190,599**	**$ 670,000**	**$ 185,900**	**$ 40,000**
200-5514	ADA Transition Plan Implementation	Gas Tax	$ -	$ 10,000	$ -	$ 10,000
	Total Gas Tax		**$ -**	**$ 10,000**	**$ -**	**$ 10,000**
202-5598	Local Streets Pavement Resurfacing	RMRA/SB1	$ 227,421	$ 563,000	$ 494,800	$ 1,535,000
202-5619	Local Streets Slurry Seal	RMRA/SB1	403,538	100,000	104,900	-
202-5620	ATP Cycle 6	RMRA/SB1	-	337,000	227,700	30,800
	Total RMRA/SB1		**$ 630,959**	**$ 1,000,000**	**$ 827,400**	**$ 1,565,800**
203-5598	Local Streets Pavement Resurfacing	Measure M	$ -	$ -	$ 42,200	$ 112,500
203-5613	HAWK Signal-Hacienda/Pritchard	Measure M	65,259	-	-	-
203-5619	Local Streets Slurry Seal	Measure M	-	100,000	-	-
203-5620	ATP Cycle 6	Measure M	-	75,000	85,400	11,500
	Total Measure M		**$ 65,259**	**$ 175,000**	**$ 127,600**	**$ 124,000**
205-5598	Local Streets Pavement Resurfacing	Measure R	$ -	$ -	$ -	$ 112,500
205-5620	ATP Cycle 6	Measure R	-	50,000	57,000	7,700
	Total Measure R		**$ -**	**$ 50,000**	**$ 57,000**	**$ 120,200**
215-5598	Local Streets Pavement Resurfacing	Prop C	$ 303,631	$ 2,000,000	$ 1,051,400	$ 3,002,200
	Total Prop C		**$ 303,631**	**$ 2,000,000**	**$ 1,051,400**	**$ 3,002,200**
220-5598	Local Streets Pavement Resurfacing	TDA	$ 10,000	$ 175,000	$ 175,000	$ -
	Total TDA		**$ 10,000**	**$ 175,000**	**$ 175,000**	**$ -**
225-5624	STP-L Street Improvements	STPL	$ -	$ -	$ -	$ 820,000
	Total STPL		**$ -**	**$ -**	**$ -**	**$ 820,000**
280-5614	Park Activity Building	State Grant	$ -	$ 3,000,000	$ 300,000	$ 3,900,000
280-5617	Animal Shelter/Kennel	State Grant	-	1,000,000	850,000	150,000
280-5620	ATP Cycle 6	State Grant	-	-	-	4,200,000
	Total State Grant		**$ -**	**$ 4,000,000**	**$ 1,150,000**	**$ 8,250,000**
283-5618	Dog Park-Old Valley Blvd.	Measure A	$ 105,856	$ 750,000	$ 978,900	$ -
	Total Measure A		**$ 105,856**	**$ 750,000**	**$ 978,900**	**$ -**

CIP by Fund
Fiscal Year 2026-2027

Acct. No.	Project Title	Fund	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
284-5615	Inyo St. Storm Drain & Drywell	Measure W	$ 15,000	$ -	$ -	$ -
284-5622	Catch Basin Retrofit	Measure W	-	100,500	26,900	192,000
	Total Measure W		**$ 15,000**	**$ 100,500**	**$ 26,900**	**$ 192,000**
285-5000	City Capital Leases	LLMD	$ 177,432	$ -	$ -	$ -
	Total LLMD		**$ 177,432**	**$ -**	**$ -**	**$ -**
500-5621	Old Valley Sewer Improvements	Sewer	$ 619,835	$ 75,000	$ 130,600	$ -
500-5623	Sewer Improvement on Various Streets	Sewer	-	-	-	2,000,000
	Total Sewer		**$ 619,835**	**$ 75,000**	**$ 130,600**	**$ 2,000,000**
	GRAND TOTAL		**$ 3,118,571**	**$ 9,005,500**	**$ 4,710,700**	**$ 16,124,200**

Summary of Capital Improvement Projects
Fiscal Year 2026-2027 Funding Sources

Acct. No.	Project Title	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Estimated	FY 2026-2027 Adopted Budget
100	General Fund	$ 1,190,599	$ 670,000	$ 185,900	$ 40,000
200	Gas Tax	-	10,000	-	10,000
202	RMRA/SB1	630,959	1,000,000	827,400	1,565,800
203	Measure M	65,259	175,000	127,600	124,000
205	Measure R	-	50,000	57,000	120,200
215	Prop C	303,631	2,000,000	1,051,400	3,002,200
220	TDA	10,000	175,000	175,000	-
225	STPL	-	-	-	820,000
280	State Grant	-	4,000,000	1,150,000	8,250,000
283	Measure A	105,856	750,000	978,900	-
284	Measure W	15,000	100,500	26,900	192,000
285	LLMD	177,432	-	-	-
500	Sewer	619,835	75,000	130,600	2,000,000
	Total Funding Sources	**$ 3,118,571**	**$ 9,005,500**	**$ 4,710,700**	**$ 16,124,200**

ADA Transition Plan Implementation

Category	Fund	Project Code
Streets/Road Repair	200	5514

Priority

☑ Preventative / Proactive ☐ Replacement/Refurbishment ☐ New Facility

Description

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

Project Timeline

Design	Fall 2026
Construction	Ongoing

Justification

Development and implementation of a plan for compliance with Americans with Disabilities Act (ADA) standards for handicapped accessibility of streets, sidewalks, curbs, and gutters.

Funding Detail

Funding Source	FY26-27 Budget Year 1 (tot)	FY27-28 Year 2 (tot)	FY28-29 Year 3 (tot)	FY29-30 Year 4 (tot)	FY30-31 Year 5 (tot)	TOTAL 5-Year (tot)
200 - Gas Tax	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
Totals	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000

Local Streets Pavement Resurfacing

Category	Funds	Project Code
Streets/Road Repair	202|203|205|215	5598

Priority

☐ Preventative / Proactive ☑ Replacement/Refurbishment ☐ New Facility

Description

Design and construction of large scale improvements to residential and arterial/collector streets throughout the City through cold milling the existing asphalt and applying new rubberized asphalt to the street, along with concrete curb, gutter, sidewalk repairs and ADA ramps.

Project Timeline

Design	Fall 2026
Construction	Spring 2027

Justification

Existing streets are original construction, and have not been replaced in decades. This creates safety hazards for users.

Funding Detail

Funding Source	FY26-27 Budget Year 1 (tot)	FY27-28 Year 2 (tot)	FY28-29 Year 3 (tot)	FY29-30 Year 4 (tot)	FY30-31 Year 5 (tot)	TOTAL 5-Year (tot)
202 - RMRA/SB1	$ 1,535,000	$ -	$ -	$ -	$ -	$ 1,535,000
203 - Measure M	$ 112,500	$ -	$ -	$ -	$ -	$ 112,500
205 - Measure R	$ 112,500	$ -	$ -	$ -	$ -	$ 112,500
215 - Prop C	$ 3,002,200	$ -	$ -	$ -	$ -	$ 3,002,200
Totals	$ 4,762,200	$ -	$ -	$ -	$ -	$ 4,762,200

Council Chamber Renovation

Category	Fund	Project Code
Facilities Improvement	100	5609

Priority

☐ Preventative / Proactive ☑ Replacement/Refurbishment ☑FALSE New Facility

Description

Improvements to the City Hall council chambers consisting of new technology and physical changes to the council chambers to enhance the public's experience when attending meetings.

Project Timeline

Design	Fall 2026
Construction	Spring 2027

Justification

Current City Council chamber was constructed in the 1960s and its current design does not represent modern best practices for public access to government.

Funding Detail

Funding Source	FY26-27 Budget Year 1 (tot)	FY27-28 Year 2 (tot)	FY28-29 Year 3 (tot)	FY29-30 Year 4 (tot)	FY30-31 Year 5 (tot)	TOTAL 5-Year (tot)
100 - General Fund	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
Totals	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000

Park Activity Building

Category	Fund	Project Code
Parks	280	5614

Priority

☐ Preventative / Proactive ☐ Replacement/Refurbishment ☑ New Facility

Description

New multi-purpose activity building located at La Puente Park.

Project Timeline

Design	Fall 2025
Construction	Spring 2027

Justification

Expanding recreational programs create a need for additional space. The various teams associated with the City would be able to utilize the Park Activity Center for practices, competitions, and storage of equipment.

Funding Detail

Funding Source	FY26-27 Budget Year 1 (tot)	FY27-28 Year 2 (tot)	FY28-29 Year 3 (tot)	FY29-30 Year 4 (tot)	FY30-31 Year 5 (tot)	TOTAL 5-Year (tot)
280 - State Grant	$ 3,900,000	$ -	$ -	$ -	$ -	$ 3,900,000
Totals	$ 3,900,000	$ -	$ -	$ -	$ -	$ 3,900,000

Animal Shelter/Kennel

Category	Fund	Project Code
Facilities Improvement	280	5617

Priority

☐ Preventative / Proactive ☐ Replacement/Refurbishment ☑ New Facility

Description

Design and construction of a brand new animal shelter located on city-owned land at the intersection of Valley Blvd. and Old Valley Blvd. This includes engineering and construction.

Project Timeline

Design	Spring 2025
Construction	Fall 2026

Justification

The City currently does not own an animal shelter, and must contract out with a service provider. Construction of this facility will provide long-term savings.

Funding Detail

Funding Source	FY26-27 Budget Year 1 (tot)	FY27-28 Year 2 (tot)	FY28-29 Year 3 (tot)	FY29-30 Year 4 (tot)	FY30-31 Year 5 (tot)	TOTAL 5-Year (tot)
280 - State Grant	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Totals	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000

ATP Cycle 6

Category	Funds	Project Code
Streets/Road Repair	202|203|205|280	5620

Priority

☑ Preventative / Proactive ☐ Replacement/Refurbishment ☐ New Facility

Description

Active Transportation Program, dedicated to encouraging infrastructure that benefits non-motorized users.

Project Timeline

Design	Fall 2025
Construction	Fall 2026

Justification

La Puente streets, sidewalks, and public areas were designed long ago and in many cases did not adequately address the needs of pedestrians, cyclists, and other forms of transportation.

Funding Detail

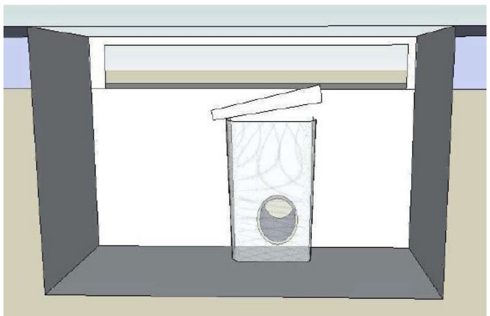
Funding Source	FY26-27 Budget Year 1 (tot)	FY27-28 Year 2 (tot)	FY28-29 Year 3 (tot)	FY29-30 Year 4 (tot)	FY30-31 Year 5 (tot)	TOTAL 5-Year (tot)
202 - RMRA/SB1	$ 30,800	$ -	$ -	$ -	$ -	$ 30,800
203 - Measure M	$ 11,500	$ -	$ -	$ -	$ -	$ 11,500
205 - Measure R	$ 7,700	$ -	$ -	$ -	$ -	$ 7,700
280 - State Grant	$ 4,200,000	$ -	$ -	$ -	$ -	$ 4,200,000
Totals	$ 4,250,000	$ -	$ -	$ -	$ -	$ 4,250,000

Catch Basin Retrofit

Category	Fund	Project Code
Sewer Improvements	284	5622

Priority

☑ Preventative / Proactive ☐ Replacement/Refurbishment ☐ New Facility



Description

Design and installation of full capture systems in Priority Land Use catch basins throughout the City to comply with Statewide trash provisions.

Project Timeline

Design	Fall 2025
Construction	Spring 2027

Justification

This project will improve water quality, prevent flood damage, lower maintenance costs, and help meet regulatory requirements related to stormwater management.

Funding Detail

Funding Source	FY26-27 Budget Year 1 (tot)	FY27-28 Year 2 (tot)	FY28-29 Year 3 (tot)	FY29-30 Year 4 (tot)	FY30-31 Year 5 (tot)	TOTAL 5-Year (tot)
284 - Measure W	$ 192,000	$ -	$ -	$ -	$ -	$ 192,000
Totals	$ 192,000	$ -	$ -	$ -	$ -	$ 192,000

Sewer Improvement on Various Streets

Category	Fund	Project Code
Sewer Improvements	500	5623

Priority

☑ Preventative / Proactive ☐ Replacement/Refurbishment ☐ New Facility

Description
Design and construction of sewer system upgrades to increase capacity in remaining segments identified in the Sewer Capital Improvement Program

Project Timeline

Design	Fall 2026
Construction	Spring 2027

Justification
The Sewer Capital Improvement Program identified a total of 41 sewer segments throughout the City, with seven segments remaining to be improved. The improvements are intended to prevent capacity-related issues.

Funding Detail

Funding Source	FY26-27 Budget Year 1 (tot)	FY27-28 Year 2 (tot)	FY28-29 Year 3 (tot)	FY29-30 Year 4 (tot)	FY30-31 Year 5 (tot)	TOTAL 5-Year (tot)
500 - Sewer	$ 2,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Totals	$ 2,000,000	$ -	$ -	$ -	$ -	$ 2,000,000

STP-L Street Improvements

Category	Fund	Project Code
Streets/Road Repair	225	5624

Priority

☐ Preventative / Proactive ☑ Replacement/Refurbishment ☐ New Facility

Description

The project includes road repair of a segment on Temple Avenue and segments on Stimson Avenue. Work includes grinding and overlaying with asphalt, and repair or replacement of sidewalks, driveways, and curb ramps.

Project Timeline

Design	Complete
Construction	Spring 2027

Justification

The project will improve roadway conditions and upgrade existing sidewalks and curb ramps for ADA compliance.

Funding Detail

Funding Source	FY26-27 Budget Year 1 (tot)	FY27-28 Year 2 (tot)	FY28-29 Year 3 (tot)	FY29-30 Year 4 (tot)	FY30-31 Year 5 (tot)	TOTAL 5-Year (tot)
225 - STPL	$ 820,000	$ -	$ -	$ -	$ -	$ 820,000
Totals	$ 820,000	$ -	$ -	$ -	$ -	$ 820,000

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DESCRIPTION OF FUNDS

Annual Budget 2027

Description of Funds
Fiscal Year 2026-2027

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. The General Fund utilizes the modified accrual basis of accounting.

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. Special Revenue Funds utilize the modified accrual basis of accounting.

- **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 Fun**d 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.
- **STPL Grant 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.
- **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 Grant Fund** accounts for funds received from the Department of Housing and Urban Development (HUD). 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.
- **Permanent Local Housing Assistance Fund** accounts for state funded first-time home buyer loans.
- **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.
- **Measure W Fund** - funding for storm water system maintenance and construction from LA County.
- **Lighting & Landscape Maintenance District Fund** – The City acquired Lighting Maintenance District 1744 from the County of Los Angeles on 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.
- **Housing Fund** accounts for revenue received and expenditures made for affordable housing. The primary sources of revenue are from loan repayments generated from the use of the former Community Development Commission's Low and Moderate Income Housing Fund.
- **American Rescue Plan Act Fund** is a one-time federal funding source encouraging economic growth and community development post COVID-19.

Debt Service Funds are used to separately account for principal and interest payments due from bond issuances. They are funded using a transfer-in from the fund responsible for payment. The debt service fund then uses these proceeds to pay the bond trustee. Debt Service Funds utilize the modified accrual basis of accounting.

- **Series 2019A Debt Service Fund** administers principal and interest payments for 2019A (Measure M) bonds.
- **Series 2019B Debt Service Fund** administers principal and interest payments for 2019B (Measure R) bonds.

Capital Projects Funds are used to provide funding sources for CIP projects, including design and construction. They utilize the modified accrual basis of accounting.

- **Series 2019A Capital Project Fund** provides for City-wide street pavement improvement projects.
- **Series 2019B Capital Project Fund** provides for City-wide street pavement improvement projects.

Proprietary Funds

Enterprise Funds account for the sale of goods and services to the public for a fee. Their proceeds can only be expended for related purposes. Enterprise Funds utilize the full accrual basis of accounting for financial reporting.

- Sewer Construction & Maintenance Fund accounts for the sewer service charge exclusively funding 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. Internal Service Funds utilize the full accrual basis of accounting for financial reporting.

- **Equipment Maintenance & Replacement Fund** accounts for costs for 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.

Fiduciary Funds

- **Successor Agency Fund** is utilized for the purpose of winding down the affairs of the former La Puente Community Redevelopment Agency. Fiduciary Funds utilize the full accrual basis of accounting for financial reporting.

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DEBT SUMMARY

Annual Budget 2027

Debt Summary
Fiscal Year 2026-2027

Legal Debt Limit

The City has a legal debt limit of approximately $487,626,500 calculated pursuant to state law. $12.51 million of the City's debt portfolio is currently subject to this limitation, specifically the 2020A Pension Obligation Bonds and the 2022A Certificates of Participation, which are general obligation debt. This indicates that the City is only utilizing 3.00% of its legal debt capacity. All other debt is secured by special revenue sources or uses lease financing. The City maintains an A+ issuer credit rating from S&P Global Ratings.

The following table provides a summary of the City's total debt position, as well as the impact of debt service on the Fiscal Year 2026-2027 operating budget. In total, the City will spend $2.27 million, or just over 4% of its total budget on debt service in Fiscal Year 2026-2027.

Debt Description	Fund	Debt Outstanding (Principal & Interest)	Final Payment Due	FY 2026-2027 Principal Expense	FY 2026-2027 Interest Expense	FY 2026-2027 Total Expense
2016 Sewer Revenue Refunding Bonds	Sewer Fund	$ 7,460,580	FY 37-38	$ 410,000	$ 164,000	$ 574,000
2014A Tax Allocation Refunding Bonds	Successor Agency	3,362,030	FY 37-38	155,000	101,900	256,900
City of Industry Loan	Measure R Fund	1,172,314	FY 46-47	49,700	3,700	53,400
Series 2019A Tax Revenue Bonds	Measure M Fund	3,671,450	FY 38-39	175,000	87,400	262,400
Series 2019B Tax Revenue Bonds	Measure R Fund	3,256,075	FY 38-39	155,000	77,600	232,600
Series 2020A Cert. of Participation (COPS)	General Fund	8,439,738	FY 36-37	448,800	194,300	643,100
Series 2022A Cert. of Participation (COPS)	General Fund	4,066,172	FY 39-40	170,000	73,400	243,400
TOTALS		**$ 31,428,359**		**$ 1,563,500**	**$ 702,300**	**$ 2,265,800**

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GLOSSARY

Annual Budget 2027

Glossary
Fiscal Year 2026-2027

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. Methodology determining the timing in which revenues, expenditures, expenses, and transfers — and the related assets and liabilities--are recognized and reported in financial statements. Accrual basis refers to recording revenue when earned and expenses when incurred. Modified accrual basis, used in governmental funds, does not recognize capital assets, depreciation, or long term liabilities.

BALANCED BUDGET. A balanced budget is one in which combined projected resources (revenues and fund balances) equal or exceed combined estimated expenditures.

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.

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 EXPENDITURES. Expenditures resulting in the acquisition of or addition to the government's general fixed assets. Capital assets have a purchase value of over $5,000 and a useful life of over 2 years per City policy,

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.

FIDUCIARY FUND. A fiduciary fund is used to account for assets held by the government in a trustee capacity.

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 works).

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 a fund. Fund Balance is increased by revenues and decreased by expenditures.

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).

MODIFIED ACCRUAL. The accrual basis of accounting adapted to governmental fund-type measurement focus. Revenues are recognized when they become both measurable, available and earned; expenditures are recognized when the liability is incurred.

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.

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

NON OPERATING 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.

PROPRIETARY FUND.A Proprietary fund are funds that account for the City's business-type activities either within the government or outside of it. These consist of Enterprise Funds and Internal Service Funds. Proprietary funds use full accrual accounting.

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 2026-2027

ADA	Americans with Disabilities Act
AED	Automatic External Defibrillator
ALPR	Automated License Plate Reader
AQMD	Air Quality Management District
ARPA	American Rescue Plan Act
CalPERS	California Public Employees Retirement System
CIP	Capital Improvement Projects
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
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
ROPS	Recognized Obligation Payment Schedule
SAO	Special Assignment Officer
SR2S	Safe Routes to School grant
TAB	Tax Allocation Bonds
TDA-3	Transportation Development Act Article 3 Grant
TNR	Trap, Neuter, Release
VLF	Vehicle License Fees
WDR	Waste Discharge Requirements

15900 E. MAIN STREET
LA PUENTE, CA 91744
626-855-1500