

**CITY OF WALNUT
2014-2015
BUDGET SUMMARY**

REVENUES

RESTRICTED REVENUE APPLIED	\$3,934,770
NON-RESTRICTED REVENUE	11,337,770
RESTRICTED FUND BALANCE APPLIED	474,870
FACILITY MAINTENANCE FUND APPLIED	612,460
WALNUT HOUSING AUTHORITY	415,070
TOTAL	\$16,774,940

EXPENDITURES

PERSONNEL	\$4,882,190
OPERATIONS	11,332,740
CAPITAL OUTLAY	419,850
TOTAL	\$16,634,780

FIVE YEAR CAPITAL PROJECTS PROGRAM

2014-2015 PROJECTS	\$3,050,000
2015-2016 PROJECTS	\$875,000
2016-2017 PROJECTS	\$800,000
2017-2018 PROJECTS	\$2,075,000
2018-2019 PROJECTS	\$850,000

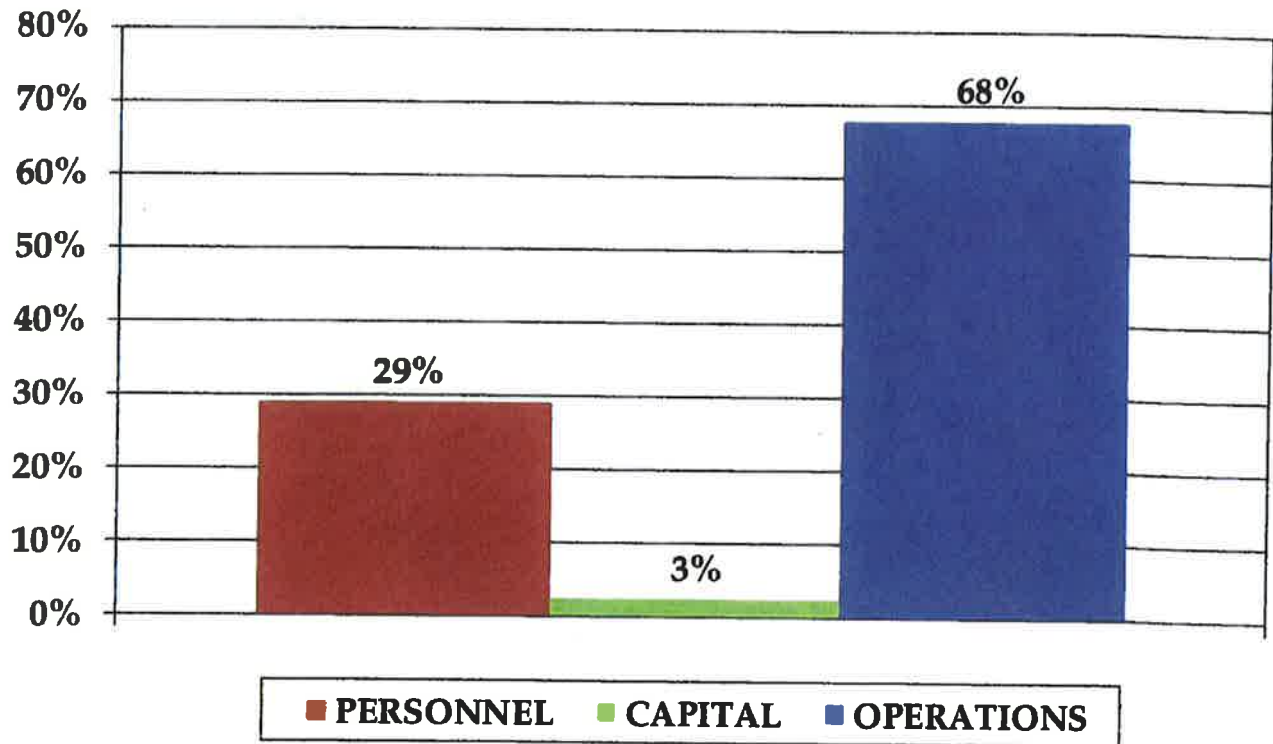
CITY OF WALNUT

2014-15

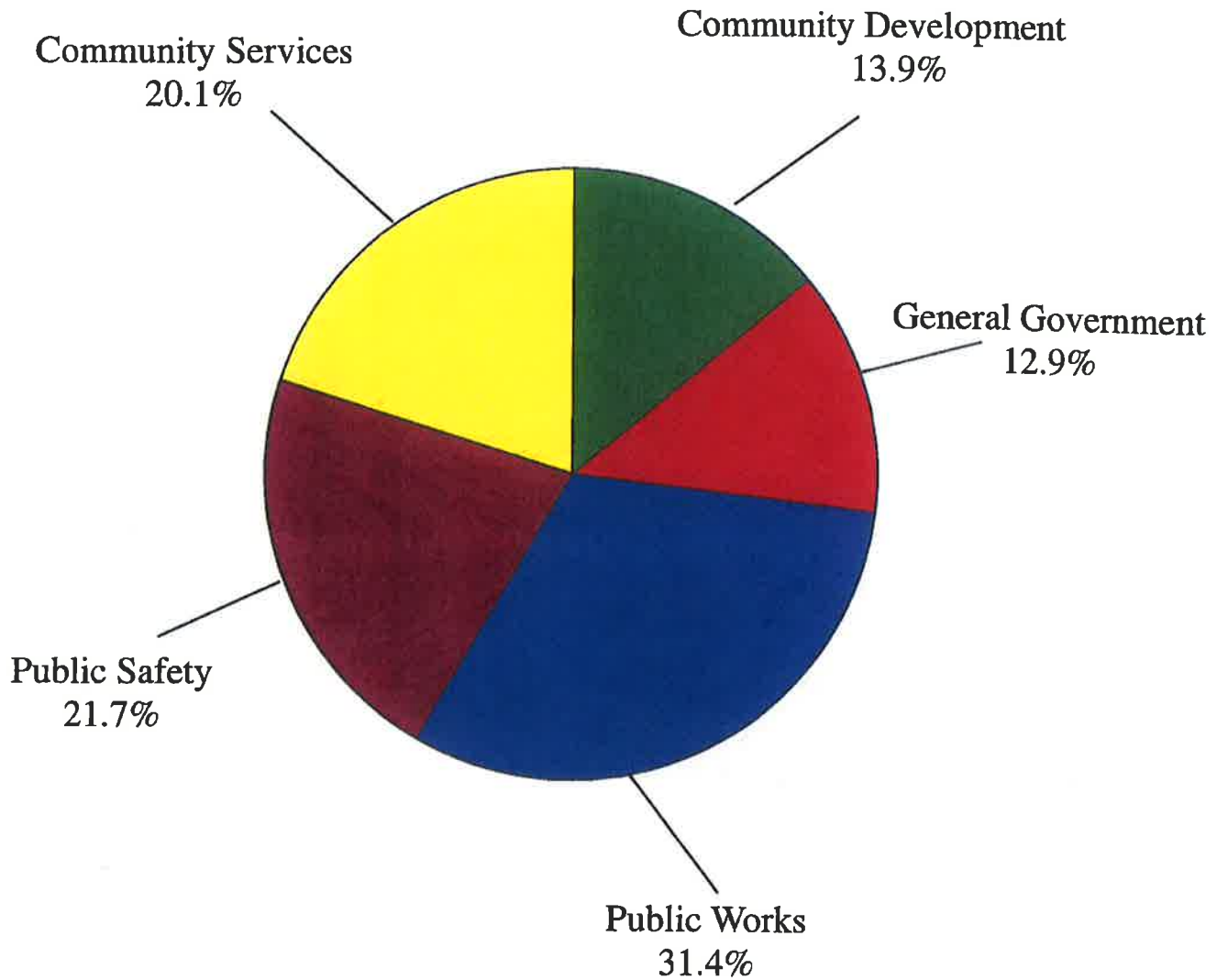
CONTINUING APPROPRIATIONS from 13-14

<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
01-4502-6247	Equipment Maintenance	12,315
01-8000-6201	Conference and meetings	890
01-8000-6227	Contractual Services	795
01-8100-6227	Contractual Services	6,225
01-9005-6227	July 4 Fireworks	12,785
05-8200-6210	Printing Sheriff citation books	1,650
15-6124-6227	Contractual Services Amar Resurfacing East	409,000
25-4502-8402	Machinery and Equipment	9,500
25-6124-6216	Professional Services Amar Resurfacing East	75,000
25-6124-6227	Contractual Services Amar Resurfacing East	191,000
25-6196-6216	Misc Street Lights-Professional	3,000
25-6196-6227	Misc Street Lights-Contractual	22,000
25-6423-6216	Future Recreation Facility	41,300
		785,460

EXPENDITURE CATEGORIES

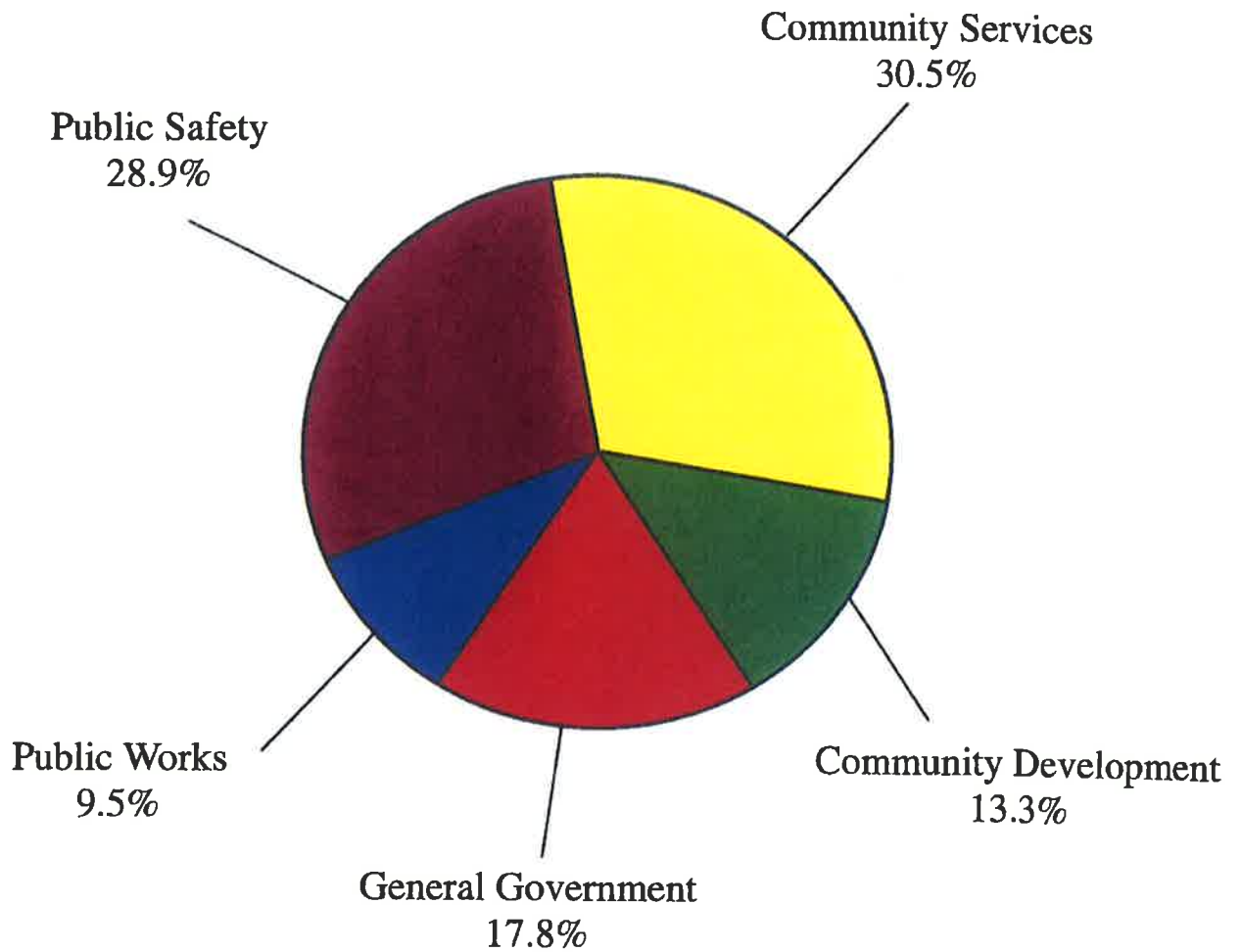


PROGRAMS SHOWN AS A PERCENT OF THE TOTAL BUDGET (ALL FUNDS)



2014-15

PROGRAMS SHOWN AS A PERCENT OF THE GENERAL FUND BUDGET



2014-15

2014-15 EXPENDITURE SUMMARY

	2012-13	2013-14			2014-15
	ACTUAL	ADOPTED BUDGET	REVISED BUDGET	ESTIMATED ACTUAL	BUDGET
<u>PERSONNEL</u>					
GENERAL GOVERNMENT	1,238,999	1,290,030	1,274,261	1,229,150	1,283,860
COMMUNITY DEVELOPMENT	1,130,067	1,170,440	1,058,500	1,078,740	1,178,170
PUBLIC WORKS	431,981	491,720	609,260	591,000	614,330
PUBLIC SAFETY	161,031	161,430	164,374	168,970	185,130
COMMUNITY SERVICES	1,466,411	1,543,040	1,552,801	1,516,100	1,620,700
TOTAL	\$4,428,489	\$4,656,660	\$4,659,196	\$4,583,960	\$4,882,190
<u>OPERATIONS</u>					
GENERAL GOVERNMENT	729,531	856,730	833,571	871,830	820,070
COMMUNITY DEVELOPMENT	1,076,280	1,184,750	1,162,331	1,134,131	1,030,420
PUBLIC WORKS	3,561,837	3,766,650	4,313,433	4,272,691	4,338,670
PUBLIC SAFETY	3,391,765	3,535,260	3,506,840	3,324,678	3,419,370
COMMUNITY SERVICES	1,655,729	1,690,600	1,730,659	1,757,572	1,724,210
TOTAL	\$10,415,142	\$11,033,990	\$11,546,834	\$11,360,902	\$11,332,740
<u>SUBTOTAL</u>					
GENERAL GOVERNMENT	1,968,530	2,146,760	2,107,832	2,100,980	2,103,930
COMMUNITY DEVELOPMENT	2,206,347	2,355,190	2,220,831	2,212,871	2,208,590
PUBLIC WORKS	3,993,818	4,258,370	4,922,693	4,863,691	4,953,000
PUBLIC SAFETY	3,552,796	3,696,690	3,671,214	3,493,648	3,604,500
COMMUNITY SERVICES	3,122,140	3,233,640	3,283,460	3,273,672	3,344,910
TOTAL	\$14,843,631	\$15,690,650	\$16,206,030	\$15,944,862	\$16,214,930
<u>CAPITAL</u>					
GENERAL GOVERNMENT	10,811	46,800	48,409	46,800	45,000
COMMUNITY DEVELOPMENT	96,448	88,040	80,012	80,012	99,300
PUBLIC WORKS	134,731	237,610	297,050	240,740	275,550
PUBLIC SAFETY	19,157	0	26,573	26,573	0
COMMUNITY SERVICES	35,747	0	34,500	34,500	0
TOTAL	\$296,894	\$372,450	\$486,544	\$428,625	\$419,850
<u>TOTAL</u>					
GENERAL GOVERNMENT	1,979,341	2,193,560	2,156,241	2,147,780	2,148,930
COMMUNITY DEVELOPMENT	2,302,795	2,443,230	2,300,843	2,292,883	2,307,890
PUBLIC WORKS	4,128,549	4,495,980	5,219,743	5,104,431	5,228,550
PUBLIC SAFETY	3,571,953	3,696,690	3,697,787	3,520,221	3,604,500
COMMUNITY SERVICES	3,157,887	3,233,640	3,317,960	3,308,172	3,344,910
TOTAL	\$15,140,525	\$16,063,100	\$16,692,574	\$16,373,487	\$16,634,780

**CITY OF WALNUT
2012-13
STATEMENT OF FUND BALANCES**

FUND NO	FUND ..	6/30/2012 AUDITED FUND BAL.	2012-13 ACTUAL REVENUE	2012-13 ACTUAL PROJECTS	2012-13 ACTUAL OPERATING	FUND TRANSFERS	6/30/2013 AUDITED FUND BAL.
01	GENERAL	7,023,178	11,175,067		10,587,938	(1) (2) (3) (1) 291,608 (600,000) 535,648 (25,000)	7,812,563
02	GAS TAX	644,038	738,976	289,010	679,261		414,743
05	TRAFFIC SAFETY	0	256,611		47,948	(1) (208,663)	0
06	PARK IMPROV	5,143					5,143
07	COPS	103,731	99,744		107,802		95,673
09	AIR QUALITY	124,209	35,204		57,123		102,289
11	WASTE MGMT	0	82,945		0	(1) (82,945)	(0)
12	CDBG	0	130,017		130,017		0
13	PROP C	408,180	417,457		139,280		686,357
14	BIKEWAY	0	20,000	20,000			0
15	LACMTA	(151,000)	151,000			(4)	0
16	MEASURE R	790,962	315,481	650,000	37,655		418,788
17	FEDERAL STIMULUS	0	0	0			0
18	LOSMD - Zone 9	663,042	785,445		609,643		838,844
19	LOSMD	552,384	1,752,826		1,821,976	(1) 25,000	508,234
20	3 OAKS REC FACILITY	2,450,000	350,000			0	2,800,000
23	PROP A	138,568	504,090		411,798		230,860
25	CAP/EQUIP REP	7,072,473		421,801	100,051	(2)	6,550,621
26	FACILITY MAINT	3,457,688				(3) (535,648)	2,922,040
27	PARK GRANTS	(34,869)	104,189		69,320	(4)	0
30	EBJ GRANT						0
31	TRAFFIC CONGEST	0					0
		0					0
32	USED OIL GRANT	(4,152)	12,780		8,628	(4)	0
33	RECYCLING GRANT	0	1,105		1,105		0
35	CABLE TV-EDUC	101,055	27,129		2,421		125,763
40	SUCCESSOR AGENCY	0					0
41	WHA	0	328,252		328,252		0
50	GEN LIABILITY	400,000				(1) (2) 600,000	1,000,000
51	OPEB LIABILITY	763,637	0		307	(1)	763,330
		24,508,267	17,288,318	1,380,811	15,140,524	(0)	25,275,248

- (1) Transfer revenue to General Fund to match expenditures.
(2) Net transfer revenue to Capital Projects Fund per Fiscal Policy.
(3) Net transfer to/from Maintenance Facility Fund for new facilities.
(4) The negative fund balance represents revenue deferred due to payment received in FY 12-13.

**CITY OF WALNUT
2013-14
STATEMENT OF FUND BALANCES**

FUND NO	FUND	6/30/2013 AUDITED FUND BAL.	2013-14 ESTIMATED REVENUE	2013-14 ESTIMATED PROJECTS	2013-14 ESTIMATED OPERATING	FUND TRANSFERS	6/30/2014 ESTIMATED FUND BAL.	
01	GENERAL	7,812,563	11,572,517		11,505,895	(1) (2) (3) (4)	289,687 (670,835) 557,724 (104,400)	7,951,361
02	GAS TAX	414,743	924,975	294,623	690,640			354,455
05	TRAFFIC SAFETY	0	250,000		56,278	(1)	(193,722)	0
06	PARK IMPROV	5,143						5,143
07	COPS	95,673	100,250		122,023			73,900
09	AIR QUALITY	102,289	37,400		62,360			77,329
11	WASTE MGMT	0	95,965			(1)	(95,965)	0
12	CDBG	0	249,437		249,437			0
13	PROP C	686,357	305,000	250,000	160,530			580,827
14	BIKEWAY	0	18,000	18,000				0
15	LACMTA	0	409,000	409,000				0
16	MEARURE R	418,788	202,500	250,000	0			371,288
17	FEDERAL STIMULUS	0						0
18	LOSMD - Zone 9	838,844	548,760		620,870			766,734
19	LOSMD	508,234	1,725,800		1,860,188	(4)	104,400	478,246
20	3 OAKS REC FACILITY	2,800,000	0					2,800,000
23	PROP A	230,860	391,500		391,990			230,370
25	CAPE/EQUIP REP	6,550,621		2,320,853	181,113	(2)	335,418	4,384,072
26	FACILITY MAINT	2,922,040				(3) (2)	(557,724) 335,418	2,699,734
27	PARK GRANTS	0	75,000		75,000			0
30	EBJ GRANT	0						0
31	TRAFFIC CONGEST	0						0
32	USED OIL GRANT	0	8,540		8,540			0
33	RECYCLING GRANT	0	15,127		15,127			0
35	CABLE TV-EDUC	125,763	20,500		30,000			116,263
40	SUCCESSOR AGENCY							0
41	WHA	0	342,656		342,656			0
50	GEN LIABILITY	1,000,000						1,000,000
51	OPEB LIABILITY	763,330			840			762,490
		25,275,248	17,292,927	3,542,476	16,373,487		0	22,652,212

- (1) Transfer revenue to General Fund to match expenditures.
(2) Net transfer revenue to Capital Projects Fund per Fiscal Policy.
(3) Net transfer to/from Maintenance Facility Fund for new facilities.
(4) Net transfer from General Fund for various other matching funds.

**CITY OF WALNUT
2014-15
STATEMENT OF FUND BALANCES**

FUND NO	FUND	6/30/2014 ESTIMATED FUND BAL.	2014-15 ESTIMATED REVENUE	2014-15 ESTIMATED PROJECTS	2014-15 ESTIMATED OPERATING	FUND TRANSFERS	6/30/2015 ESTIMATED FUND BAL.	
01	GENERAL	7,951,361	11,337,770		12,095,570	(1) (2) (3) (4)	285,500 0 612,460	8,091,521
02	GAS TAX	354,455	824,500		734,390			444,565
05	TRAFFIC SAFETY	0	250,000		60,470	(1)	(189,530)	0
06	PARK IMPROV	5,143						5,143
07	COPS	73,900	100,250		100,450			73,700
09	AIR QUALITY	77,329	37,400		60,360			54,369
11	WASTE MGMT	0	95,970			(1)	(95,970)	0
12	CDBG	0	141,170		141,170			0
13	PROP C	580,827	425,000		162,420			843,407
14	BIKEWAY	0	24,280	24,280				0
15	STPL	0						0
16	MEASURE R	371,288	302,500	500,000	9,940			163,848
17	FEDERAL STIMULUS	0						0
18	LOSMD - Zone 9	766,734	413,000		633,930			545,804
19	LOSMD	478,246	1,725,800		1,661,920	(4)		542,126
20	3 OAKS REC FACILITY	2,800,000		250,000				2,550,000
23	PROP A	230,370	500,500		295,950			434,920
25	CAPE/EQUIP REP	4,384,072		2,275,720	180,000	(2)	0	1,928,352
26	FACILITY MAINT	2,699,734				(3)	(612,460)	2,087,274
27	PARK GRANTS	0	27,560		27,560			0
32	USED OIL GRANT	0	8,580		8,580			0
33	RECYCLING GRANT	0	0		0			0
35	CABLE TV-EDUC	116,263	20,500		45,000			91,763
40	SUCCESSOR AGENCY	0						0
41	WHA	0	415,070		415,070			0
50	GEN LIABILITY	1,000,000						1,000,000
51	OPEB LIABILITY	762,490			2,000			760,490
		22,652,212	16,649,850	3,050,000	16,634,780		0	19,617,282

- (1) Transfer revenue to General Fund to match expenditures.
(2) Net transfer revenue to Capital Projects Fund per Fiscal Policy.
(3) Net transfer to/from Maintenance Facility Fund for new facilities.
(4) Net transfer from General Fund for various other matching funds.

CITY OF WALNUT
2014-15
TEN-YEAR REVENUE HISTORY

GENERAL FUND	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04
Property Taxes	5,641,665	5,347,081	5,108,450	5,027,185	5,206,490	5,037,420	4,846,145	6,511,341	3,841,774	1,130,134
Other Taxes	2,760,136	2,601,096	2,522,328	2,636,702	2,499,918	2,750,931	2,672,724	2,579,990	2,501,416	2,661,917
Licenses & Permits	551,180	763,810	2,145,139	1,574,923	748,964	1,227,529	895,101	476,758	551,736	570,563
Use of Money	182,529	385,069	356,334	524,718	894,938	1,407,193	1,432,868	851,577	677,459	216,141
Revenue from Other Agencies	24,157	91,462	186,658	204,866	100,168	191,434	241,565	263,941	1,041,850	1,545,827
Recreation Services	739,734	749,356	704,967	655,347	622,031	605,331	584,862	596,923	452,945	540,424
Charges for Service	387,614	349,384	322,092	403,786	359,913	359,558	580,531	320,292	190,344	176,772
Other Revenue	888,052	540,392	448,119	855,035	391,474	442,382	419,657	336,432	1,027,882	529,827
Total General Fund	11,175,067	10,827,650	11,794,087	11,882,562	10,823,896	12,021,778	11,673,453	11,937,254	10,285,406	7,371,604
Gas Tax Fund	738,976	914,524	837,577	501,420	519,690	577,262	592,212	583,232	591,162	586,202
Traffic Safety Fund	256,611	252,218	296,148	376,815	268,868	381,578	280,478	251,757	290,591	278,285
Park Improvement Fund	-	-	-	-	31,171	-	-	-	140,000	-
COPS Fund	99,744	101,446	100,456	123,908	77,326	103,880	103,978	152,077	100,902	100,589
Aid-to-Cities Fund	-	-	-	-	-	-	-	-	-	-
Air Quality Management Fund	35,204	36,856	50,418	38,401	38,424	84,648	39,883	40,023	39,731	37,075
Waste Management Fund	82,945	131,213	101,880	93,272	70,851	177,115	90,692	67,737	79,146	63,116
MTA Grants	-	-	-	0	1,478,979	-	-	-	-	-
Housing and Community Development	130,017	183,446	310,822	174,734	189,440	286,438	279,023	228,627	192,193	321,628
Prop C Transit Fund	417,457	408,606	379,321	354,307	435,723	472,901	459,856	451,493	395,851	362,122
Bikeway Fund	20,000	-	-	-	-	-	2,502	73,648	-	-
Surface Transportation Program	-	-	-	-	-	-	-	-	-	950,250
LACMTA Exchange	151,000	-	-	-	137,922	-	-	-	-	-
Proposition R	315,481	304,666	278,302	207,994	-	-	-	-	-	-
Landscape & Open Space Maintenance	2,538,271	2,395,881	1,734,102	1,741,027	1,729,902	1,725,027	1,720,595	1,726,214	1,722,634	1,747,362
3 Oaks Facility Development	350,000	-	-	-	-	-	-	-	-	-
Prop A Transit Fund	504,090	479,426	440,385	414,971	481,724	540,858	536,300	522,005	469,839	431,254
Capital Equipment Replacement Fund	-	-	25,244	5,048	6,650	6,926	5,374	519,132	3,973,824	12,382
Facility Maintenance Fund	-	-	-	-	-	-	-	-	-	-
State Park Grant Fund	104,189	69,148	117,951	112,523	90,204	134,468	350,753	258,850	66,015	5,656
Calif. Law Enforcement Equipment	-	-	-	-	-	-	-	5,847	14,272	-
Local Law Enforcement Block Grant	-	-	-	-	-	-	-	12,427	15,039	21,871
Edward Byrne Justice Grant	-	-	21,308	-	-	-	-	-	-	-
Traffic Congestion Relief Fund	-	-	-	-	-	-	233,592	142,532	-	21,318
Used Oil Recycling Grant Fund	12,780	14,440	8,420	2,500	1,154	9,352	9,506	9,636	9,343	8,195
General Recycling Grant Fund	1,105	8,828	-	5,000	8,473	8,544	8,560	8,658	8,719	8,710
Cable Television Education Fund	27,129	30,227	31,951	34,533	48,806	94,568	105,078	113,214	112,702	83,661
Avenida Esplendor Fund	-	-	-	-	-	-	-	21,079	40,185	31,553
Avenida Esplendor Reserve Fund	-	-	-	-	-	-	-	-	69	89
Walnut Improvement Agency Fund	-	113,081	-	203,790	397,155	192,112	398,162	506,377	563,677	844,079
Walnut Housing Authority Fund	328,252	326,902	336,568	339,033	336,704	318,567	256,375	225,081	194,325	949,060
Total All Funds	17,288,318	16,598,558	16,864,940	16,611,838	17,173,062	17,136,022	17,146,371	17,856,900	19,305,625	14,236,063

**CITY OF WALNUT
2014-15**

TEN-YEAR OPERATING EXPENDITURE HISTORY

	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04
GENERAL FUND										
General Government	1,976,613	3,520,211	2,535,638	2,481,269	2,534,775	2,118,653	1,902,600	2,175,233	2,065,471	2,075,697
Community Development	1,188,936	1,021,249	1,393,040	1,155,127	1,006,400	994,590	912,637	783,128	790,280	822,566
Public Works	667,094	708,316	719,113	709,819	726,679	835,680	675,667	391,357	329,333	333,730
Public Safety	3,416,203	3,340,604	3,426,929	3,368,863	3,190,013	3,169,002	2,958,081	2,757,302	2,639,036	2,568,403
Community Services	3,339,092	3,402,960	3,323,211	3,384,064	3,296,328	3,203,206	2,850,439	2,732,076	2,446,274	2,273,104
Total General Fund	10,587,938	11,993,340	11,397,931	11,099,142	10,754,195	10,321,131	9,299,424	8,859,096	8,270,394	8,073,501
Gas Tax Fund	679,262	640,481	563,320	583,966	603,335	557,655	592,304	529,018	622,089	848,490
C-Cap Fund										
Traffic Safety Fund	47,948	46,931	46,627	46,861	44,720	40,731	26,970	24,976	26,872	26,607
Park Improvement Fund										
COPS Fund	107,802	48,636	87,350	95,065	96,798	109,051	102,207	56,681	9,000	5,617
Air Quality Management Fund	57,123	7,544	34,553	18,694	21,511	119,161	32,707	122,411	98,723	69,279
Waste Management Fund										
Housing and Community Development	130,017	183,446	310,822	174,734	189,440	286,438	279,023	228,627	192,193	321,628
Prop C Transit Fund	139,281	227,814	32,866	68,543	39,205	115,152	64,502	66,933	32,978	312,457
Bikeway Fund										
Proposition R	37,655									
Landscape & Open Space Maintenance	2,431,619	1,822,477	1,723,053	1,704,530	1,833,713	1,768,612	2,001,692	1,831,354	1,658,380	1,677,831
Prop A Transit Fund	411,798	397,727	527,163	584,795	610,298	518,192	461,392	430,599	425,068	126,034
Capital Equipment Replacement Fund	100,051	3,625	38,152	30,131	49,123	104,150	116,762	125,558	153,253	83,025
Facility Maintenance Fund										
State Park Grant Fund	69,320	69,148	117,951	112,524	90,204	86,208	81,592	8,164	66,015	5,656
Edward Byrne Justice Grant										
Calif. Law Enforcement Equipment										
Local Law Enforcement Block Grant										
Traffic Congestion Relief Fund										
Used Oil Recycling Grant Fund	8,628	14,440	8,420	7,472	11,137	9,910	7,870	8,113	12,909	11,919
General Recycling Grant Fund	1,105	8,828	5,112	1,741	8,809	14,092	5,141	7,322	12,806	2,190
Cable Television Education Fund	2,421	24,315		28,545	5,601	99,063	68,249	124,204	99,949	85,653
Avenida Esplendor Fund										
Avenida Esplendor Reserve Fund										
Walnut Improvement Agency Fund		113,081		203,790	195,289	192,111	328,428	441,937	460,535	600,074
Walnut Housing Authority Fund	328,252	326,902	336,568	339,033	336,704	318,566	256,374	221,289	181,307	163,529
Liability Fund										
Other Post Employment Benefits	307	232	160							
Total All Funds	15,140,527	15,928,967	15,251,356	15,099,566	14,890,082	14,660,223	13,724,637	13,171,411	12,473,943	12,505,738

CITY OF WALNUT
CITY FUND STRUCTURE

OVERVIEW

A number of different funds are utilized to account for the City, Successor Agency, Walnut Housing Authority and financial resources. The general fund is the City's largest single fund and is used to account for all unrestricted revenues. Appropriations may be made from the General fund for any City activity. The remaining funds are utilized to account for specific restricted revenues, which may be appropriated only for certain specific purpose. A brief description of the major funds reflected in the City's budget is provided below.

GENERAL FUND

01 **GENERAL FUND**

The General Fund is used to account for all unrestricted resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

02 **GAS TAX FUND**

The Gas Tax Fund accounts for the City's proportionate share of gas tax monies collected by the State of California, which are used for street construction and maintenance.

05 **TRAFFIC SAFETY FUND**

The Traffic Safety Fund accounts for the vehicle code fines expended for traffic safety enforcement.

06 **PARK IMPROVEMENT FUND**

The Park Improvement Fund accounts for fees charged to residential and commercial developers for park development purposes.

07 **CITIZEN'S OPTIONS FOR PUBLIC SAFETY (COPS) FUND**

The COPS Fund accounts for the distribution of funds to local agencies on a per-capita basis for the purpose of first-line law enforcement services. AB 3229 authorized this distribution in July of 1996.

09 **AIR QUALITY MANAGEMENT FUND**

The Air Quality Management Fund accounts for the City's portion of the imposition of an additional motor vehicle registration fee of two dollars to be used to reduce air pollution from motor vehicles as approved by the State of California.

11 **WASTE MANAGEMENT FUND**

The Waste Management Fund accounts for funds received as part of the resident's refuse bill to fund the City's source reduction and recycling programs.

SPECIAL REVENUE FUNDS - Continued

- 12 **HOUSING AND COMMUNITY DEVELOPMENT BUCK GRANT FUND (CDBG)**
The CDBG Fund accounts for monies received from the Community Development Block Grant provided by the Federal Housing and Community Development Act.
- 13 **PROPOSITION C TRANSIT FUND (PROP C)**
The Prop C Fund accounts for the City's portion of the additional 1/2-cent sales tax approved in Los Angeles County for public transit services.
- 14 **BIKEWAY FUND**
The Bikeway Fund accounts for SB 821 monies from the State of California for the construction of bikeways, ramps and pedestrian facilities.
- 15 **LACMTA EXCHANGE**
The LACMTA Exchange Fund accounts for funds received from MTA to be used for roadway construction, rehabilitation, restorations, transit projects and facilities, carpool projects, bicycle and pedestrian walkways. This money is received from MTA in exchange for STP-L funds and is not federally funded.
- 16 **PROPOSITION R (MEASURE R)**
The Prop R Fund accounts for the City's portion of the 1/2 cent sales tax approved during the November 2008 election in Los Angeles County for transportation projects.
- 17 **FEDERAL STIMULUS**
The Federal Stimulus Fund accounts for funds received from the American Recovery and Reinvestment Act of 2009 (ARRA) to fund capital projects.
- 18 **LOSMD ZONE 9 ASSESSMENT FUND**
The LOSMD Zone 9 Assessment funds accounts for assessments levied by the City to the residents of Three Oaks, who have property maintained by the City.
- 19 **LANDSCAPE & OPEN SPACE MAINTENANCE FUND (LOSMD)**
The LOSMD Fund accounts for assessments levied by the City to residents who have property maintained by the City.
- 20 **THREE OAKS RECREATION FACILITY**
The Three Oaks Recreation Facility Fund accounts for contributions received from the developer for the construction of the Three Oaks Community Center.
- 23 **PROPOSITION A TRANSPORTATION FUND (PROP A)**
The Prop A Fund accounts for the City's share of the 1/2-cent sales tax levied in Los Angeles County for local transit.

SPECIAL REVENUE FUNDS - Continued

- 25 **CAPITAL EQUIPMENT REPLACEMENT FUND**
The Capital Equipment Replacement Fund accounts for the purchase of equipment which is new or which is to replace existing equipment.
- 26 **FACILITY MAINTENANCE FUND**
The Facility Maintenance Fund provides for a portion of the cost of maintenance and operations for new facilities that are part of the Facility Master Plan.
- 27 **STATE PARK GRANT FUND (PARK GRANTS)**
The Park Grant Fund accounts for various monies restricted for park purposes.
- 30 **EDWARD BYRNE JUSTICE GRANT**
The Edward Byrne Justice Grant accounts for the city's portion of federal monies received from the Edward Byrne Justice Assistance Grant authorized by the American Recovery and Reinvestment Act of 2009 for the state and local enforcement and criminal justice activities.
- 31 **TRAFFIC CONGESTION RELIEF FUND**
The Traffic Congestion Relief Fund accounts for monies received from the State of California for street and road maintenance or reconstruction approved, established by AB 2928 for FY 2000-01 through FY 2005-06.
- 32 **USED OIL RECYCLING GRANT**
The Used Oil Grant Fund accounts for monies received from the State of California to be spent on used motor oil recycling and awareness programs.
- 33 **GENERAL RECYCLING GRANT**
The General Recycling Grant Fund accounts for monies received from the State Department of Conservation to be spent on recycling and waste reduction programs.
- 35 **CABLE T.V. EDUCATION FUND**
The Cable Television Education Fund accounts for franchise and other fees designated for Cable Television.
- 40 **SUCCESSOR AGENCY FUND**
The Successor Agency Fund accounts for the property tax revenue received from the County for the Successor Agency to retire debt of the dissolved Walnut Improvement Agency.
- 41 **WALNUT HOUSING AUTHORITY FUND (WHA)**
The WHA Fund accounts for funding established to administer low-and-moderate housing program funds.

SPECIAL REVENUE FUNDS - Continued

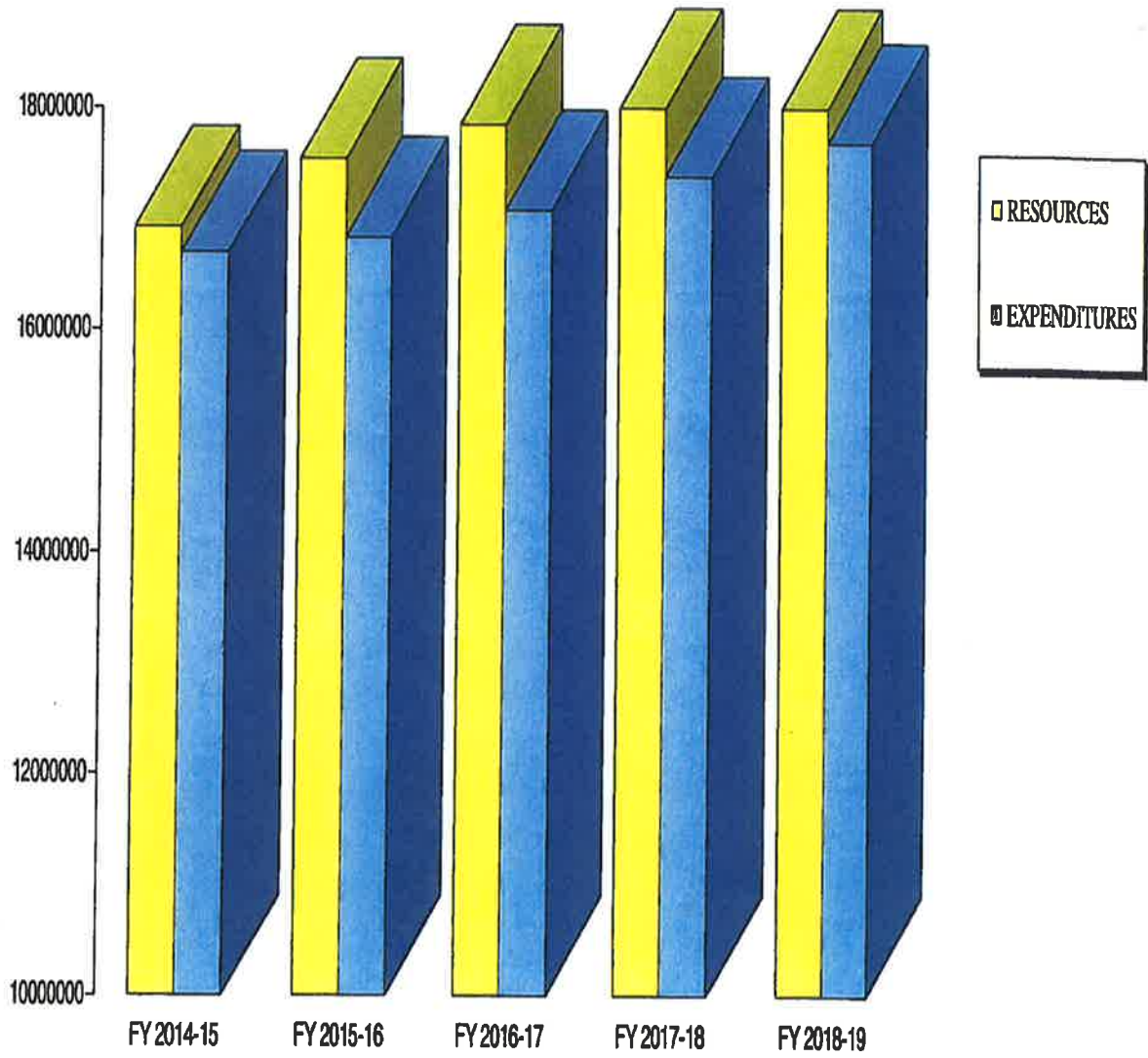
50 **LIABILITY FUND**

The Liability Fund accounts for funding designated for self-insurance purposes.

51 **OTHER POST EMPLOYMENT BENEFITS (OPEB)**

The Other Post Employment Benefits Fund accounts for monies designated to fully fund the post employment benefits as per the actuarial valuation study.

FIVE-YEAR PROJECTION RESOURCES VS EXPENDITURES



CITY OF WALNUT
2014-15
FIVE-YEAR PROJECTION OF REVENUES

	2014-15	2015-16	2016-17	2017-18	2018-19
GENERAL REVENUE					
Property Taxes (1)	5,900,000	6,018,000	6,136,000	6,254,000	6,372,000
Other Taxes (2)	2,800,000	2,898,700	2,982,273	3,068,824	3,158,461
Licenses & Permits (3)	597,350	538,050	553,800	570,338	587,702
Use of Money (4)	351,920	364,420	379,545	395,366	411,917
Revenue From					
Other Agencies	21,200	21,200	21,200	21,200	21,200
Recreation Services	764,250	764,250	764,250	764,250	764,250
Charges for Service	386,890	386,890	386,890	386,890	386,890
Other Revenue	516,160	470,360	474,686	479,142	483,731
TOTAL:	11,337,770	11,461,870	11,698,644	11,940,009	12,186,151
RESTRICTED REVENUE					
Revenue From					
Other Agencies (5)	2,869,250	2,893,650	2,951,035	3,009,080	3,067,797
Use of Money & Property	9,750	9,750	9,945	10,144	10,347
Fines & Other Revenue	270,000	275,000	280,100	295,302	300,608
Assessments	2,138,800	2,138,800	2,138,800	2,138,800	2,138,800
TOTAL:	5,287,800	5,317,200	5,379,880	5,453,326	5,517,552
TOTAL REVENUE:	16,625,570	16,779,070	17,078,524	17,393,335	17,703,703
Facility Maintenance Fund:	612,460	500,000	509,000	518,000	560,000
Restricted revenue adjustment	(937,960)	0	0	0	0
Restricted Fund					
Balance Applied:	474,870	-	-	-	-
		0	0	0	0
TOTAL RESOURCES:	16,774,940	17,279,070	17,587,524	17,911,335	18,263,703

INCLUDES SA ADMINISTRATION, EXCLUDES CAPITAL PROJECTS PROGRAM

Assumptions:

- (1) Property tax- Projected to increase 2% each year.
- (2) Other Taxes: Sales tax-Projected to increase 4% each year and Franchise tax 2% increase each year.
- (3) Licenses and permits projected to decrease due to no major development anticipated in the next years.
- (4) Use of money: Interest income 0% increase on year 2, 2% starting year 3 and telecommunication lease income 5% increase each year.
- (5) Restricted Revenues from other Agencies: Prop A, Prop C, and Prop R projected to increase 2% each year.

**CITY OF WALNUT
2014-15
FIVE-YEAR PROJECTION OF EXPENDITURES**

	2014-15	2015-16	2016-17	2017-18	2018-19
GENERAL GOVERNMENT					
Personnel	1,283,860	1,322,376	1,362,047	1,402,908	1,444,996
Operations (1)	820,070	855,713	867,713	880,193	893,172
Capital	45,000	0	0	0	0
TOTAL:	2,148,930	2,178,089	2,229,760	2,283,102	2,338,168
COMM. DEVELOPMENT					
Personnel	1,178,170	1,213,515	1,249,921	1,287,418	1,326,041
Operations	1,030,420	941,112	941,112	941,112	941,112
Capital	99,300	100,000	100,000	100,000	100,000
TOTAL:	2,307,890	2,254,627	2,291,033	2,328,530	2,367,153
PUBLIC WORKS					
Personnel	614,330	632,760	651,743	671,295	691,434
Operations	4,338,670	4,398,767	4,398,767	4,398,767	4,398,767
Capital	275,550	175,000	155,000	155,000	155,000
TOTAL:	5,228,550	5,206,526	5,205,509	5,225,061	5,245,200
PUBLIC SAFETY					
Personnel	185,130	190,684	196,404	202,297	208,365
Operations (2)	3,419,370	3,517,906	3,615,962	3,750,626	3,890,677
Capital	0	0	0	0	0
TOTAL:	3,604,500	3,708,590	3,812,367	3,952,923	4,099,043
COMMUNITY SERVICES					
Personnel	1,620,700	1,669,321	1,719,401	1,770,983	1,824,112
Operations	1,724,210	1,748,688	1,748,688	1,748,688	1,748,688
Capital	0	0	0	0	0
TOTAL:	3,344,910	3,418,009	3,468,088	3,519,670	3,572,800
TOTAL EXPENDITURES:	16,634,780	16,765,841	17,006,757	17,309,287	17,622,364

INCLUDES SA ADMINISTRATION, EXCLUDES CAPITAL PROJECTS PROGRAM

Assumptions:

Personnel 3% increase

Operations:

(1) Liability & Property Insurance 4% increase

(2) Public Safety Operations 3% increase year 2 & 3 and 4% increase thereafter.

All other expenditures except as noted 1% increase.

**CITY OF WALNUT
2014-15
PERSONNEL SUMMARY**

<u>GENERAL GOVERNMENT</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
City Council	.500	.500	.000
City Manager	.600	.600	.600
Personnel	.500	.500	.500
City Clerk	1.350	1.350	.850
Finance	5.200	4.500	4.225
Computer Services	.600	.600	.600
Administrative Services	1.850	1.500	1.750
Cable TV Administration/Education	.500	.500	.500
TOTAL	11.100	10.050	9.025
<u>COMMUNITY DEVELOPMENT</u>			
Planning	2.500	3.150	4.150
Code Enforcement	1.200	1.500	1.500
Building & Safety	.350	.350	.350
Environmental Services	1.000	1.000	.000
Successor Agency Administration	1.100	1.100	1.100
Prop "C" Administration	.150	.330	.250
Prop "A" Administration	.350	.370	.370
Prop "R" Administration	.000	.000	.080
Metrolink	.150	.100	.125
WHA Administration	2.200	1.400	1.400
TOTAL	9.000	9.300	9.325
<u>PUBLIC WORKS</u>			
Environmental Services	.000	.000	1.200
Street Right-of-Way Maintenance	1.800	2.300	2.300
LOSMD/Public Works Admin	2.000	1.500	1.500
Building Maintenance	.250	.700	.700
TOTAL	4.050	4.500	5.700
<u>PUBLIC SAFETY</u>			
Public Safety Administration	.500	.500	.500
Business License Enforcement	1.000	.750	.750
Vehicle Code Fines	.400	.400	.400
TOTAL	1.900	1.650	1.650
<u>COMMUNITY SERVICES</u>			
Recreation Administration	1.700	1.700	1.500
Parks Maintenance	5.050	4.100	4.100
Equestrian Trail Maintenance	.200	.700	.700
Special Events	.350	.350	.350
Excursions	.350	.350	.350
Sports & Gymnasiums	1.000	1.000	1.000
Recreation Classes	.300	.300	.300
Senior Citizens Center	1.000	1.000	1.000
Teen Center	.700	.700	1.000
After-School Program	.300	.300	.000
TOTAL	10.950	10.500	10.300
TOTAL FULL-TIME POSITIONS	37.000	36.000	36.000

