

**CITY OF WALNUT
2013-2014
BUDGET SUMMARY**

RESOURCES

RESTRICTED REVENUE APPLIED	\$4,230,370
NON-RESTRICTED REVENUE	10,501,850
GENERAL FUND LOAN TO LOSMD	104,400
RESTRICTED FUND BALANCE APPLIED	358,800
FACILITY MAINTENANCE FUND APPLIED	619,600
WALNUT HOUSING AUTHORITY	276,270
TOTAL	\$16,091,290

APPROPRIATIONS

PERSONNEL	\$4,656,660
OPERATIONS	11,033,990
CAPITAL OUTLAY	372,450
TOTAL	\$16,063,100

Excludes Successor Agency and Capital Projects Program.

FIVE YEAR CAPITAL PROJECTS PROGRAM

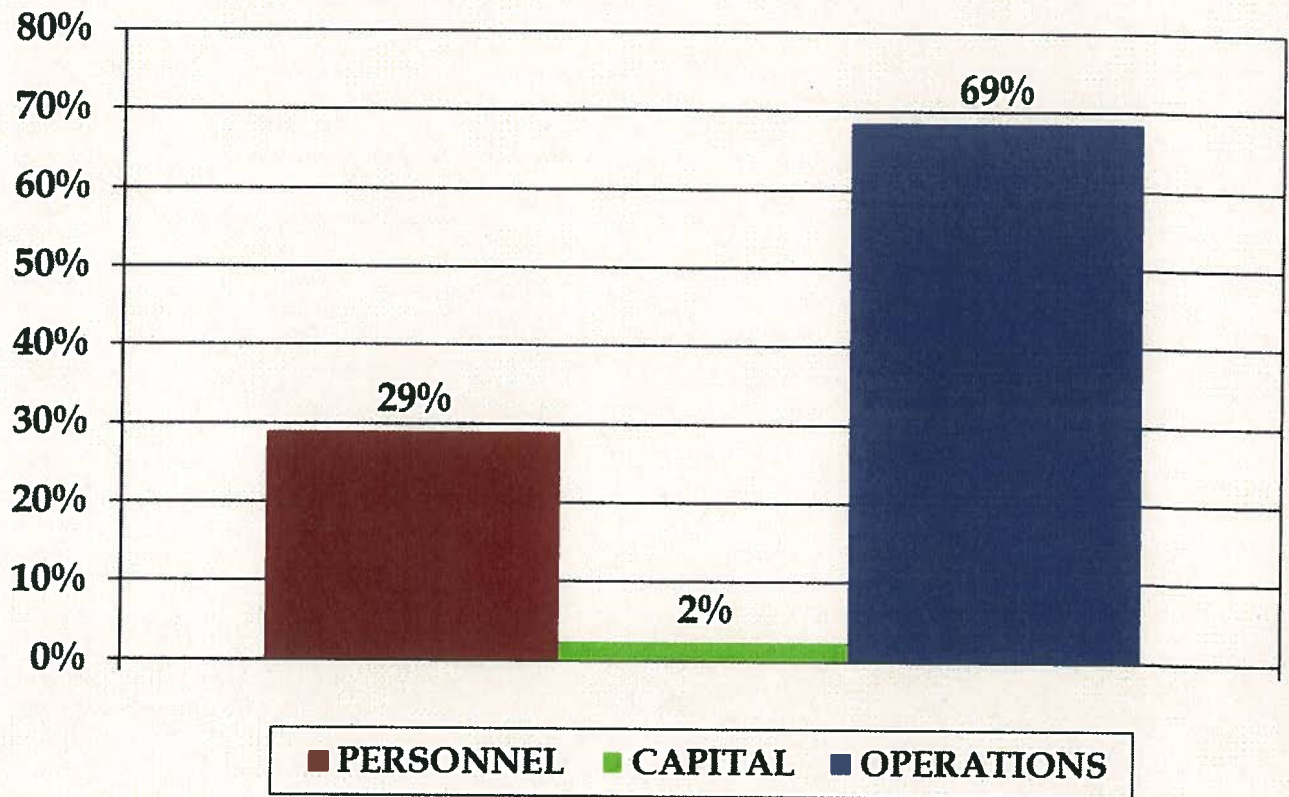
2013-2014 PROJECTS	\$1,425,000
2014-2015 PROJECTS	\$12,000,000
2015-2016 PROJECTS	\$1,325,000
2016-2017 PROJECTS	\$800,000
2017-2018 PROJECTS	\$1,775,000

The first year is funded by Capital/Equipment Outlay as described in the CIP section.

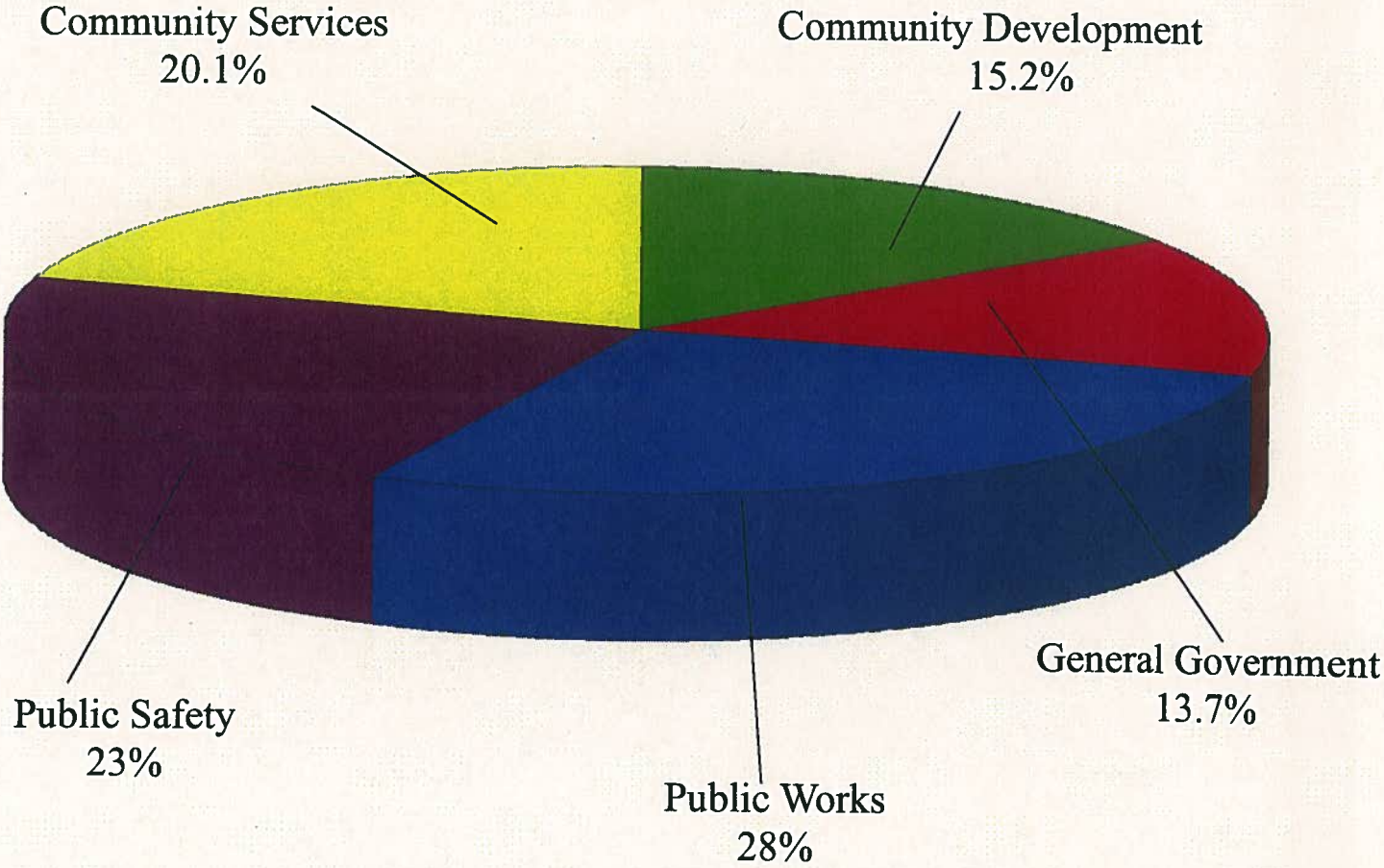
CITY OF WALNUT
2013-14
CONTINUING APPROPRIATIONS

<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
01-9005-6227	July 4 Fireworks	11,900
07-8003-6227	Crossing Guard	7,900
12-6430-6227	ADA Sidewalk Project	137,658
25-4502-8402	Computer Equipment	25,800
25-6105-6227	Slurry Seal Project	50,000
25-6107-6216	Creekside Resurface-Professional	50,000
25-6107-6227	Creekside Resurface-Contractual	700,000
25-6196-6216	Misc Street Lights-Professional	3,000
25-6196-6227	Misc Street Lights-Contractual	22,000

EXPENDITURE CATEGORIES

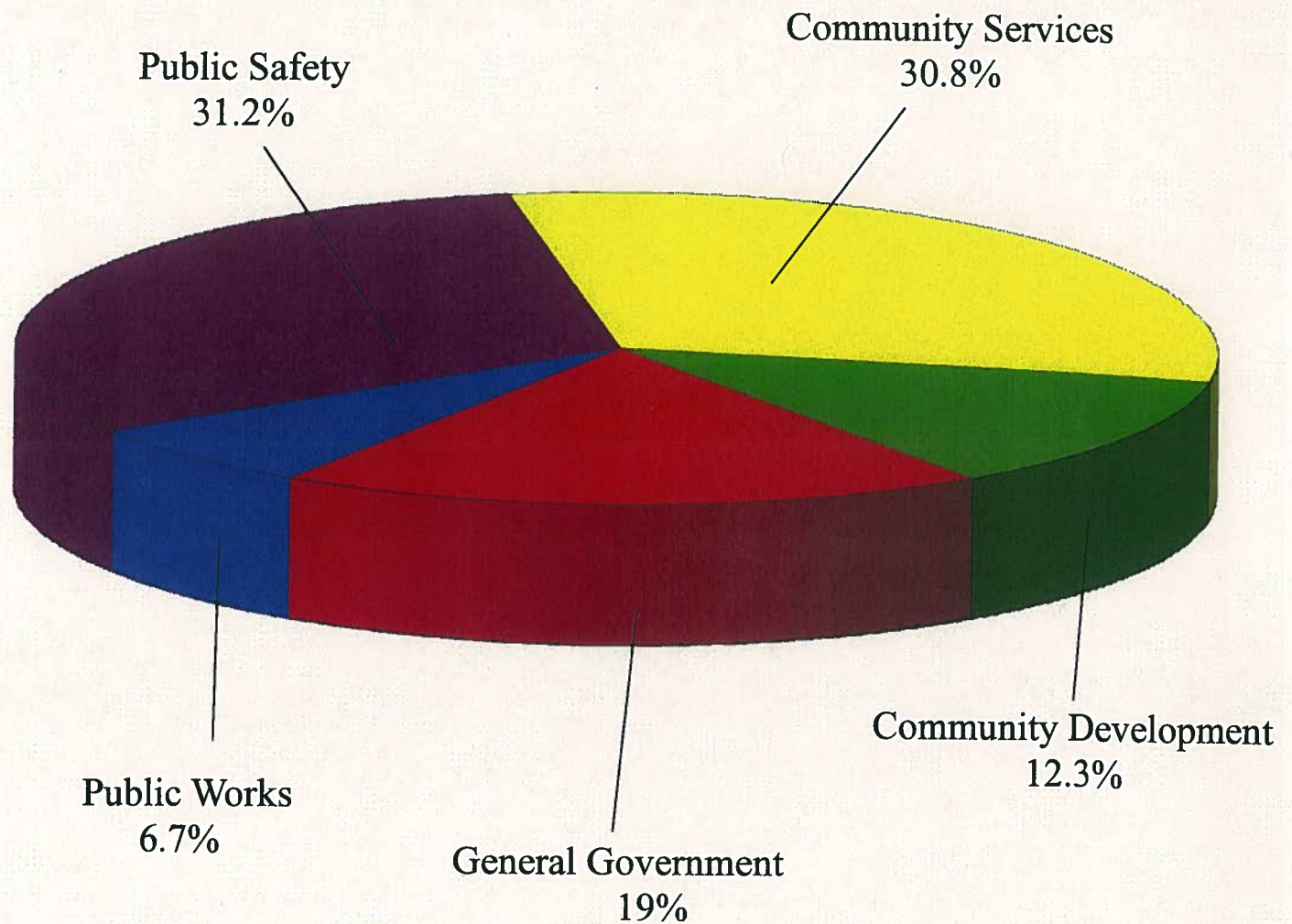


PROGRAMS SHOWN AS A PERCENT OF THE TOTAL BUDGET (ALL FUNDS)



2013-14

PROGRAMS SHOWN AS A PERCENT OF THE GENERAL FUND BUDGET



2013-14

2013-14 APPROPRIATIONS SUMMARY

	2011-12	2012-13			2013-14
	ACTUAL	ADOPTED BUDGET	REVISED BUDGET	ESTIMATED ACTUAL	BUDGET
<u>PERSONNEL</u>					
GENERAL GOVERNMENT	1,420,107	1,295,580	1,312,087	1,260,954	1,290,030
COMMUNITY DEVELOPMENT	1,127,775	1,127,620	1,183,580	1,146,920	1,170,440
PUBLIC WORKS	433,242	431,880	437,460	435,911	491,720
PUBLIC SAFETY	139,252	168,800	170,745	159,865	161,430
COMMUNITY SERVICES	1,452,137	1,527,540	1,540,823	1,538,770	1,543,040
TOTAL	\$4,572,513	\$4,551,420	\$4,644,695	\$4,542,420	\$4,656,660
<u>OPERATIONS</u>					
GENERAL GOVERNMENT	2,100,335	765,990	767,837	743,680	856,730
COMMUNITY DEVELOPMENT	1,049,001	5,042,330	1,365,778	1,404,868	1,184,750
PUBLIC WORKS	3,045,152	3,757,520	3,783,212	3,660,033	3,766,650
PUBLIC SAFETY	3,296,919	3,603,530	3,612,595	3,267,099	3,535,260
COMMUNITY SERVICES	1,641,275	1,694,180	1,698,720	1,699,299	1,690,600
TOTAL	\$11,132,682	\$14,863,550	\$11,228,142	\$10,774,979	\$11,033,990
<u>SUBTOTAL</u>					
GENERAL GOVERNMENT	3,520,442	2,061,570	2,079,924	2,004,634	2,146,760
COMMUNITY DEVELOPMENT	2,176,776	6,169,950	2,549,358	2,551,788	2,355,190
PUBLIC WORKS	3,478,394	4,189,400	4,220,672	4,095,944	4,258,370
PUBLIC SAFETY	3,436,171	3,772,330	3,783,340	3,426,964	3,696,690
COMMUNITY SERVICES	3,093,412	3,221,720	3,239,543	3,238,069	3,233,640
TOTAL	\$15,705,195	\$19,414,970	\$15,872,837	\$15,317,399	\$15,690,650
<u>CAPITAL</u>					
GENERAL GOVERNMENT	24,315	30,000	41,282	38,390	46,800
COMMUNITY DEVELOPMENT	124,255	107,000	107,000	105,192	88,040
PUBLIC WORKS	35,983	195,610	235,485	120,360	237,610
PUBLIC SAFETY	0	0	0	50,000	0
COMMUNITY SERVICES	39,217	8,200	24,654	8,520	0
TOTAL	\$223,770	\$340,810	\$408,421	\$322,462	\$372,450
<u>TOTAL</u>					
GENERAL GOVERNMENT	3,544,757	2,091,570	2,121,206	2,043,024	2,193,560
COMMUNITY DEVELOPMENT	2,301,031	6,276,950	2,656,358	2,656,980	2,443,230
PUBLIC WORKS	3,514,377	4,385,010	4,456,157	4,216,304	4,495,980
PUBLIC SAFETY	3,436,171	3,772,330	3,783,340	3,476,964	3,696,690
COMMUNITY SERVICES	3,132,629	3,229,920	3,264,197	3,246,589	3,233,640
TOTAL	\$15,928,965	\$19,755,780	\$16,281,258	\$15,639,861	\$16,063,100

**CITY OF WALNUT
2011-2012
STATEMENT OF FUND BALANCES**

FUND NO	FUND	6/30/2011 AUDITED FUND BAL.	2011-12 ACTUAL REVENUE	2011-12 ACTUAL PROJECTS	2011-12 ACTUAL OPERATING	FUND TRANSFERS	6/30/2012 AUDITED FUND BAL.
01	GENERAL	6,819,862	10,827,651	57,218	11,993,340	(1) (2) (3) 1,247,471 (300,000) 458,752	7,003,178
02	GAS TAX	369,995	914,524		640,481		644,038
05	TRAFFIC SAFETY	0	252,218		46,931	(1) (205,287)	0
06	PARK IMPROV	32,643		27,500			5,143
07	COPS	50,921	101,446		48,636		103,731
09	AIR QUALITY	94,897	36,856		7,544		124,209
11	WASTE MGMT	0	131,213		0	(1) (131,213)	0
12	CDBG	0	183,446		183,446		0
13	PROP C	1,188,336	443,027	995,369	227,814		408,180
14	BIKEWAY	0					0
15	LACMTA	0		151,000		(4)	(151,000)
16	MEASURE R	486,296	304,666	0	0		790,962
17	FEDERAL STIMULUS	(172,254)	172,254	0			0
18	LOSMD - Zone 9		663,042		0		663,042
19	LOSMD	642,021	1,732,839		1,822,477		552,383
20	3 OAKS REC FACILITY	2,350,000	100,000				2,450,000
23	PROP A	56,869	479,426		397,727		138,568
25	CAP/EQUIP REP	7,651,616		575,518	3,625	(2) 0	7,072,473
26	FACILITY MAINT	3,916,440				(3) (458,752)	3,457,688
27	PARK GRANTS	0	34,279		69,148	(4)	(34,869)
30	EBJ GRANT	0					0
31	TRAFFIC CONGEST	0					0
32	USED OIL GRANT	0	10,288		14,440	(4)	(4,152)
33	RECYCLING GRANT	0	8,828		8,828		0
35	CABLE TV-EDUC	95,143	30,227		24,315		101,055
40	SUCCESSOR AGENCY	0	113,081		113,081		0
41	WHA	0	326,902		326,902		0
50	GEN LIABILITY	1,000,000				(1) (900,000) (2) 300,000	400,000
51	OPEB LIABILITY	774,840	0		232	(1) (10971)	763,637
		25,357,625	16,866,213	1,806,605	15,928,967	0	24,488,266

- (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
2012-2013
STATEMENT OF FUND BALANCES**

FUND NO	FUND	6/30/2012 AUDITED FUND BAL.	2012-13 ESTIMATED REVENUE	2012-13 ESTIMATED PROJECTS	2012-13 ESTIMATED OPERATING	FUND TRANSFERS	6/30/2013 ESTIMATED FUND BAL.
01	GENERAL	7,003,178	10,887,355		10,705,353 (1)	264,458	8,062,342
					(2)	0	
					(3)	612,704	
02	GAS TAX	644,038	871,120	584,000	680,470		250,688
05	TRAFFIC SAFETY	0	220,490		51,032 (1)	(169,458)	0
06	PARK IMPROV	5,143					5,143
07	COPS	103,731	100,700		139,059		65,372
09	AIR QUALITY	124,209	37,900		62,360		99,749
11	WASTE MGMT	0	95,000			(1) (95,000)	0
12	CDBG	0	271,128		271,128		0
13	PROP C	408,180	310,000		178,157		540,023
14	BIKEWAY	0	20,000	20,000			0
15	LACMTA	(151,000)	151,000				0
16	MEASURE R	790,962	205,000	650,000	50,000		295,962
17	FEDERAL STIMULUS	0					0
18	LOSMD - Zone 9	663,042	798,900		608,978		852,964
19	LOSMD	552,383	1,723,680		1,868,735		407,328
20	3 OAKS REC FACILITY	2,450,000	350,000				2,800,000
23	PROP A	138,568	401,000		414,577		124,991
25	CAP/EQUIP REP	7,072,473		1,806,019	89,360 (2)	0	5,177,094
26	FACILITY MAINT	3,457,688				(3) (612,704)	2,844,984
27	PARK GRANTS	(34,869)	117,859		82,990		0
30	EBJ GRANT	0					0
31	TRAFFIC CONGEST	0					0
32	USED OIL GRANT	(4,152)	12,792		8,640		0
33	RECYCLING GRANT	0	8,202		8,202		0
35	CABLE TV-EDUC	101,055	27,600		30,000		98,655
40	SUCCESSOR AGENCY						0
41	WHA	0	390,514		390,514		0
50	GEN LIABILITY	400,000					400,000
51	OPEB LIABILITY	763,637			307		763,330
		24,488,266	17,000,240	3,060,019	15,639,862	0	22,788,625

- (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
2013-2014
STATEMENT OF FUND BALANCES**

FUND NO	FUND	6/30/2013 ESTIMATED FUND BAL.	2013-14 ESTIMATED REVENUE	2013-14 ESTIMATED PROJECTS	2013-14 ESTIMATED OPERATING	FUND TRANSFERS	6/30/2014 ESTIMATED FUND BAL.	
01	GENERAL	8,062,342	10,606,250		11,365,170	(1) (2) (3) (4)	271,910 0 619,600 (104,400)	8,090,532
02	GAS TAX	250,688	867,000		691,640			426,048
05	TRAFFIC SAFETY	0	230,000		53,090	(1)	(176,910)	0
06	PARK IMPROV	5,143						5,143
07	COPS	65,372	100,500		93,240			72,632
09	AIR QUALITY	99,749	37,900		62,360			75,289
11	WASTE MGMT	0	95,000			(1)	(95,000)	0
12	CDBG	0	111,780		111,780			0
13	PROP C	540,023	310,000		187,550			662,473
14	BIKEWAY	0	19,000		19,000			0
15	STPL	0	409,000	409,000				0
16	MEARURE R	295,962	205,000					500,962
17	FEDERAL STIMULUS	0						0
18	LOSMD - Zone 9	852,964	548,760		688,220			713,504
19	LOSMD	407,328	1,725,800		1,877,080	(4)	104,400	360,448
20	3 OAKS REC FACILITY	2,800,000						2,800,000
23	PROP A	124,991	401,000		391,130			134,861
25	CAP/EQUIP REP	5,177,094		1,016,000	142,000	(2)	0	4,019,094
26	FACILITY MAINT	2,844,984				(3)	(619,600)	2,225,384
27	PARK GRANTS	0	75,000		75,000			0
32	USED OIL GRANT	0	8,540		8,540			0
33	RECYCLING GRANT	0	8,030		8,030			0
35	CABLE TV-EDUC	98,655	26,000		30,000			94,655
40	SUCCESSOR AGENCY	0						0
41	WHA	0	276,270		276,270			0
50	GEN LIABILITY	400,000						400,000
51	OPEB LIABILITY	763,330			2,000			761,330
		22,788,625	16,060,830	1,425,000	16,082,100		0	21,342,355

- (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
2013-14
TEN-YEAR REVENUE HISTORY

	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
GENERAL FUND										
Property Taxes	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	937,952
Other Taxes	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	2,225,750
Licenses & Permits	763,810	2,145,139	1,574,923	748,964	1,227,529	895,101	476,758	551,736	570,563	989,324
Use of Money	385,069	356,334	524,718	894,938	1,407,193	1,432,868	851,577	677,459	216,141	676,613
Revenue from Other Agencies	91,462	186,658	204,866	100,168	191,434	241,565	263,941	1,041,850	1,545,827	2,104,880
Recreation Services	749,356	704,967	655,347	622,031	605,331	584,862	596,923	452,945	540,424	426,978
Charges for Service	349,384	322,092	403,786	359,913	359,558	580,531	320,292	190,344	176,772	294,272
Other Revenue	540,392	448,119	855,035	391,474	442,382	419,657	336,432	1,027,882	529,827	320,253
Total General Fund	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	7,976,022
Gas Tax Fund	914,524	837,577	501,420	519,690	577,262	592,212	583,232	591,162	586,202	585,876
Traffic Safety Fund	252,218	296,148	376,815	268,868	381,578	280,478	251,757	290,591	278,285	286,089
Park Improvement Fund	-	-	-	31,171	-	-	-	140,000	-	-
COPS Fund	101,446	100,456	123,908	77,326	103,880	103,978	152,077	100,902	100,589	101,296
Aid-to-Cities Fund	-	-	-	-	-	-	-	-	-	-
Air Quality Management Fund	36,856	50,418	38,401	38,424	84,648	39,883	40,023	39,731	37,075	39,695
Waste Management Fund	131,213	101,880	93,272	70,851	177,115	90,692	67,737	79,146	63,116	64,114
MTA Grants	-	-	0	1,478,979	-	-	-	-	-	-
Housing and Community Development	183,446	310,822	174,734	189,440	286,438	279,023	228,627	192,193	321,628	230,608
Prop C Transit Fund	408,606	379,321	354,307	435,723	472,901	459,856	451,493	395,851	362,122	352,934
Bikeway Fund	-	-	-	-	-	2,502	73,648	-	-	-
Surface Transportation Program	-	-	-	-	-	-	-	-	950,250	-
LACMTA Exchange	-	-	-	137,922	-	-	-	-	-	-
Proposition R	304,666	278,302	207,994	-	-	-	-	-	-	-
Landscape & Open Space Maintenance	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	1,728,210
Prop A Transit Fund	479,426	440,385	414,971	481,724	540,858	536,300	522,005	469,839	431,254	426,523
Capital Equipment Replacement Fund	-	25,244	5,048	6,650	6,926	5,374	519,132	3,973,824	12,382	9,149
Facility Maintenance Fund	-	-	-	-	-	-	-	-	-	-
State Park Grant Fund	69,148	117,951	112,523	90,204	134,468	350,753	258,850	66,015	5,656	210,881
Calif. Law Enforcement Equipment	-	-	-	-	-	-	5,847	14,272	-	-
Local Law Enforcement Block Grant	-	-	-	-	-	-	12,427	15,039	21,871	4,535
Edward Byrne Justice Grant	-	21,308	-	-	-	-	-	-	-	-
Traffic Congestion Relief Fund	-	-	-	-	-	233,592	142,532	-	21,318	65,431
Used Oil Recycling Grant Fund	14,440	8,420	2,500	1,154	9,352	9,506	9,636	9,343	8,195	12,748
General Recycling Grant Fund	8,828	-	5,000	8,473	8,544	8,560	8,658	8,719	8,710	17,414
Cable Television Education Fund	30,227	31,951	34,533	48,806	94,568	105,078	113,214	112,702	83,661	95,850
Avenida Esplendor Fund	-	-	-	-	-	-	21,079	40,185	31,553	25,448
Avenida Esplendor Reserve Fund	-	-	-	-	-	-	-	69	89	176
Walnut Improvement Agency Fund	113,081	-	203,790	397,155	192,112	398,162	506,377	563,677	844,079	676,484
Walnut Housing Authority Fund	326,902	336,568	339,033	336,704	318,567	256,375	225,081	194,325	949,060	128,867
Total All Funds	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	13,038,350

CITY OF WALNUT
2013-14

TEN-YEAR OPERATING EXPENDITURE HISTORY

GENERAL FUND	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
General Government	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	1,930,483
Community Development	1,021,249	1,393,040	1,155,127	1,006,400	994,590	912,637	783,128	790,280	822,566	780,376
Public Works	708,316	719,113	709,819	726,679	835,680	675,667	391,357	329,333	333,730	357,023
Public Safety	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	2,747,320
Community Services	3,402,960	3,323,211	3,384,064	3,296,328	3,203,206	2,850,439	2,752,076	2,446,274	2,273,104	2,131,768
Total General Fund	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	7,946,970
Gas Tax Fund	640,481	563,320	583,966	603,335	557,655	592,304	529,018	622,089	848,490	826,971
C-Cap Fund	-	-	-	-	-	-	-	-	-	-
Traffic Safety Fund	46,931	46,627	46,861	44,720	40,731	26,970	24,976	26,872	26,607	20,790
Park Improvement Fund	-	-	-	-	-	-	-	9,000	5,617	-
COPS Fund	48,636	87,350	95,065	96,798	109,051	102,207	122,411	98,723	69,279	101,446
Air Quality Management Fund	7,544	34,553	18,694	21,511	119,161	32,707	66,855	62,605	41,127	94,978
Waste Management Fund	-	-	-	-	-	-	-	-	-	-
Housing and Community Development	183,446	310,822	174,734	189,440	286,438	279,023	228,627	192,193	321,628	230,608
Prop C Transit Fund	227,814	32,866	68,543	39,205	115,152	64,502	66,933	32,978	312,457	334,924
Bikeway Fund	-	-	-	-	-	-	-	-	-	-
Proposition R	-	-	-	-	-	-	-	-	-	-
Landscape & Open Space Maintenance	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	1,584,360
Prop A Transit Fund	397,727	527,163	584,795	610,298	518,192	461,392	430,599	425,068	126,034	331,153
Capital Equipment Replacement Fund	3,625	38,152	30,131	49,123	104,150	116,762	125,558	153,253	83,025	192,793
Facility Maintenance Fund	-	-	-	-	-	-	-	-	-	-
State Park Grant Fund	69,148	117,951	112,524	90,204	86,208	81,592	8,164	66,015	5,656	227,009
Edward Byrne Justice Grant	-	21,308	-	-	-	-	-	-	-	-
Calif. Law Enforcement Equipment	-	-	-	-	-	-	5,847	14,273	-	55,740
Local Law Enforcement Block Grant	-	-	-	-	-	-	12,427	18,484	22,982	4,535
Traffic Congestion Relief Fund	-	-	-	-	-	-	-	-	-	-
Used Oil Recycling Grant Fund	14,440	8,420	7,472	11,137	9,910	7,870	8,113	12,909	11,919	7,025
General Recycling Grant Fund	8,828	5,112	1,741	8,809	14,092	5,141	7,322	12,806	2,190	16,866
Cable Television Education Fund	24,315	-	28,545	5,601	99,063	68,249	124,204	99,949	85,653	62,716
Avenida Esplendor Fund	-	-	-	-	-	-	-	56,110	28,139	4,969
Avenida Esplendor Reserve Fund	-	-	-	-	-	-	-	-	-	-
Walnut Improvement Agency Fund	113,081	-	203,790	195,289	192,111	328,428	441,937	460,535	600,074	676,484
Walnut Housing Authority Fund	326,902	336,568	339,033	336,704	318,566	256,374	221,289	181,307	163,529	128,867
Liability Fund	-	-	-	-	-	-	-	-	-	-
Other Post Employment Benefits	232	160	-	-	-	-	-	-	-	-
Total All Funds	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	12,849,204

**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

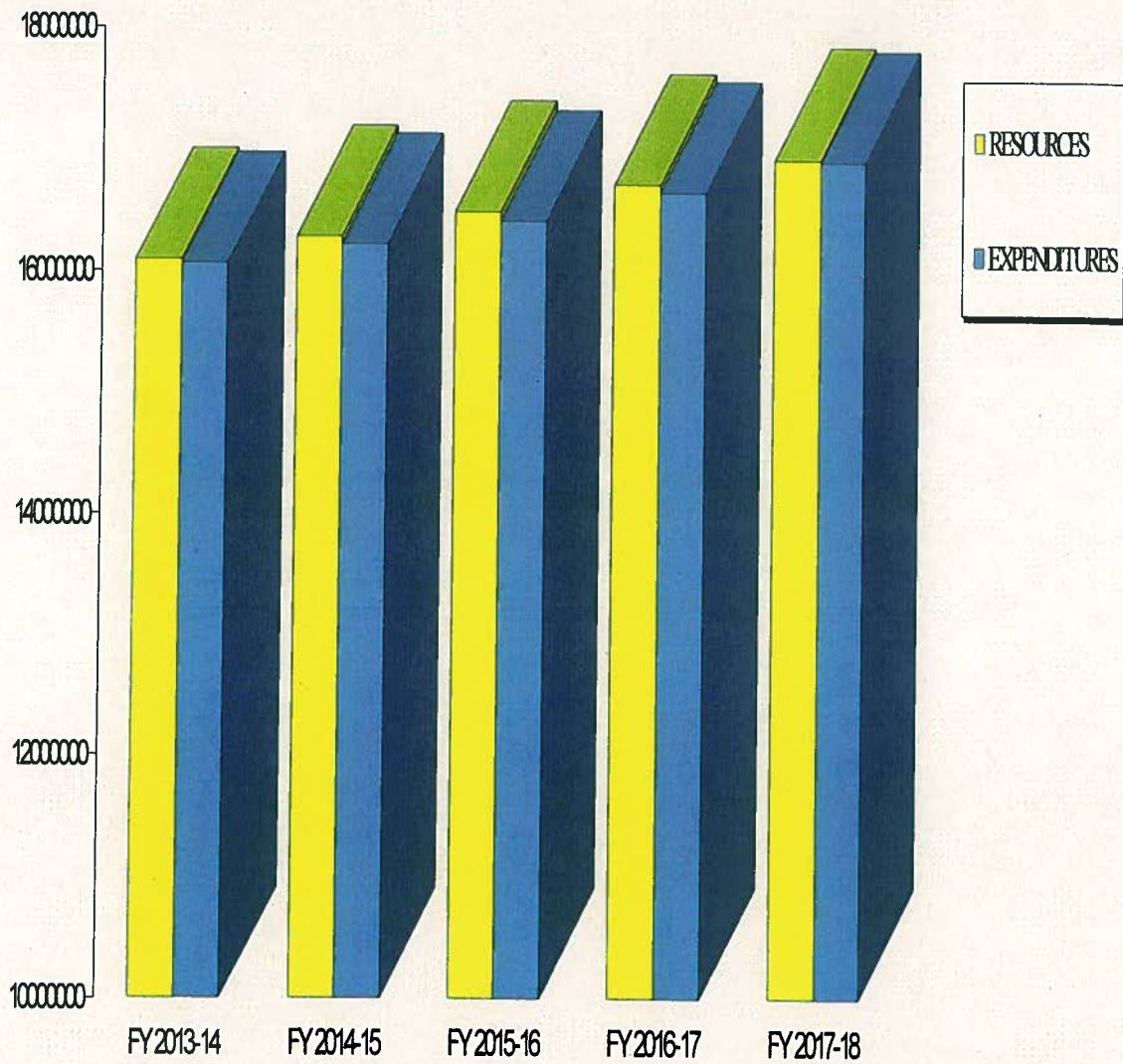
50 **LIABILITY FUND**

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
2013-14
FIVE-YEAR PROJECTION OF REVENUES

	2013-14	2014-15	2015-16	2016-17	2017-18
GENERAL REVENUE					
Property Taxes (1)	5,450,000	5,559,000	5,668,000	5,777,000	5,886,000
Other Taxes (2)	2,588,000	2,643,200	2,714,020	2,787,532	2,863,815
Licenses & Permits (3)	569,150	370,550	370,550	370,550	370,550
Use of Money (4)	415,520	427,700	443,889	460,785	478,423
Revenue From					
Other Agencies	9,290	9,290	9,290	9,290	9,290
Recreation Services	722,000	722,000	722,000	722,000	722,000
Charges for Service	329,590	329,590	329,590	329,590	329,590
Other Revenue	522,700	472,700	474,150	475,615	477,094
TOTAL:	10,606,250	10,534,030	10,731,489	10,932,362	11,136,761
RESTRICTED REVENUE					
Revenue From					
Other Agencies (5)	2,477,520	2,495,520	2,513,520	2,531,520	2,549,520
Use of Money & Property	19,500	14,625	10,969	8,227	6,170
Fines & Other Revenue	255,000	255,000	255,000	261,000	261,000
Assessments	2,274,560	2,274,560	2,274,560	2,274,560	2,274,560
TOTAL:	5,026,580	5,039,705	5,054,049	5,075,307	5,091,250
TOTAL REVENUE:	15,632,830	15,573,735	15,785,538	16,007,669	16,228,011
Facility Maintenance Fund:	619,600	554,600	554,600	554,600	554,600
Restricted revenue adjustment	(519,940)	0	0	0	0
Restricted Fund					
Balance Applied:	358,800	151,280	151,280	151,280	151,280
		0	0	0	0
TOTAL RESOURCES:	16,091,290	16,279,615	16,491,418	16,713,549	16,933,891

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
2013-14
FIVE-YEAR PROJECTION OF EXPENDITURES**

	2013-14	2014-15	2015-16	2016-17	2017-18
GENERAL GOVERNMENT					
Personnel	1,290,030	1,318,411	1,347,416	1,377,059	1,407,354
Operations (1)	856,730	866,599	876,863	887,538	898,639
Capital	46,800	0	0	0	0
TOTAL:	2,193,560	2,185,010	2,224,279	2,264,597	2,305,993
COMM. DEVELOPMENT					
Personnel	1,170,440	1,196,190	1,222,506	1,249,401	1,276,888
Operations	1,184,750	1,084,750	1,084,750	1,084,750	1,084,750
Capital	88,040	100,000	100,000	100,000	100,000
TOTAL:	2,443,230	2,380,940	2,407,256	2,434,151	2,461,638
PUBLIC WORKS					
Personnel	491,720	502,538	513,594	524,893	536,440
Operations	3,766,650	3,766,650	3,766,650	3,766,650	3,766,650
Capital	237,610	321,890	301,890	301,890	301,890
TOTAL:	4,495,980	4,591,078	4,582,134	4,593,433	4,604,980
PUBLIC SAFETY					
Personnel	161,430	164,981	168,611	172,320	176,112
Operations (2)	3,535,260	3,629,221	3,724,817	3,856,102	3,992,638
Capital	0	0	0	0	0
TOTAL:	3,696,690	3,794,203	3,893,428	4,028,422	4,168,749
COMMUNITY SERVICES					
Personnel	1,543,040	1,576,987	1,611,681	1,647,138	1,683,375
Operations	1,690,600	1,690,600	1,690,600	1,690,600	1,690,600
Capital	-	0	0	0	0
TOTAL:	3,233,640	3,267,587	3,302,281	3,337,738	3,373,975
TOTAL EXPENDITURES:	16,063,100	16,218,817	16,409,377	16,658,340	16,915,335

INCLUDES SA ADMINISTRATION, EXCLUDES CAPITAL PROJECTS PROGRAM

Assumptions:

Personnel 2.2% increase

Operations:

(1) Liability & Property Insurance 4% increase

(2) Public Safety Operations 3% increase

All other expenditures except as noted 0% increase.

**CITY OF WALNUT
2013-14
PERSONNEL SUMMARY**

<u>GENERAL GOVERNMENT</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
City Council	1.000	.500	.500
City Manager	1.600	.600	.600
Personnel	.500	.500	.500
City Clerk	2.000	1.350	1.350
Finance	5.050	5.200	4.500
Computer Services	.600	.600	.600
Administrative Services	.400	1.850	1.500
Cable TV Administration/Education	1.000	.500	.500
TOTAL	12.150	11.100	10.050
<u>COMMUNITY DEVELOPMENT</u>			
Planning	2.300	2.500	3.150
Code Enforcement	1.200	1.200	1.500
Building & Safety	.350	.350	.350
Environmental Services	1.000	1.000	1.000
Successor Agency Administration	.000	1.100	1.100
Prop "C" Administration	.350	.150	.330
Prop "A" Administration	.250	.350	.370
Metrolink	.150	.150	.100
Prop "R" Administration	.250	.000	.000
WIA Administration	1.150	.000	.000
WHA Administration	2.200	2.200	1.400
TOTAL	9.200	9.000	9.300
<u>PUBLIC WORKS</u>			
Street Right-of-Way Maintenance	1.800	1.800	2.300
LOSMD/Public Works Admin	2.000	2.000	1.500
Building Maintenance	.250	.250	.700
TOTAL	4.050	4.050	4.500
<u>PUBLIC SAFETY</u>			
Public Safety Administration	.250	.500	.500
Business License Enforcement	1.000	1.000	.750
Vehicle Code Fines	.400	.400	.400
TOTAL	1.650	1.900	1.650
<u>COMMUNITY SERVICES</u>			
Recreation Administration	1.700	1.700	1.700
Parks Maintenance	5.050	5.050	4.100
Equestrian Trail Maintenance	.200	.200	.700
Special Events	.350	.350	.350
Excursions	.350	.350	.350
Sports & Gymnasiums	1.000	1.000	1.000
Leisure Classes	.300	.300	.300
Senior Citizens Center	1.000	1.000	1.000
Teen Center	.700	.700	.700
After-School Program	.300	.300	.300
TOTAL	10.950	10.950	10.500
TOTAL FULL-TIME POSITIONS	38.000	37.000	36.000

