

**CITY OF WALNUT
2011-2012
BUDGET SUMMARY**

RESOURCES

RESTRICTED REVENUE APPLIED	\$3,974,110
NON-RESTRICTED REVENUE	9,877,680
RESTRICTED FUND BALANCE APPLIED	633,220
WALNUT IMPROVEMENT AGENCY	193,560
WALNUT HOUSING AUTHORITY	351,930
TOTAL	\$15,030,500

APPROPRIATIONS

PERSONNEL	\$4,617,730
OPERATIONS	10,150,740
CAPITAL OUTLAY	255,870
TOTAL	\$15,024,340

Includes WIA administration, excludes Capital Projects Program.

FIVE YEAR CAPITAL PROJECTS PROGRAM

2011-2012 PROJECTS	\$2,350,000
2012-2013 PROJECTS	\$1,450,000
2013-2014 PROJECTS	\$11,450,000
2014-2015 PROJECTS	\$1,525,000
2015-2016 PROJECTS	\$0

The first year is funded by various sources as described in the CIP section.

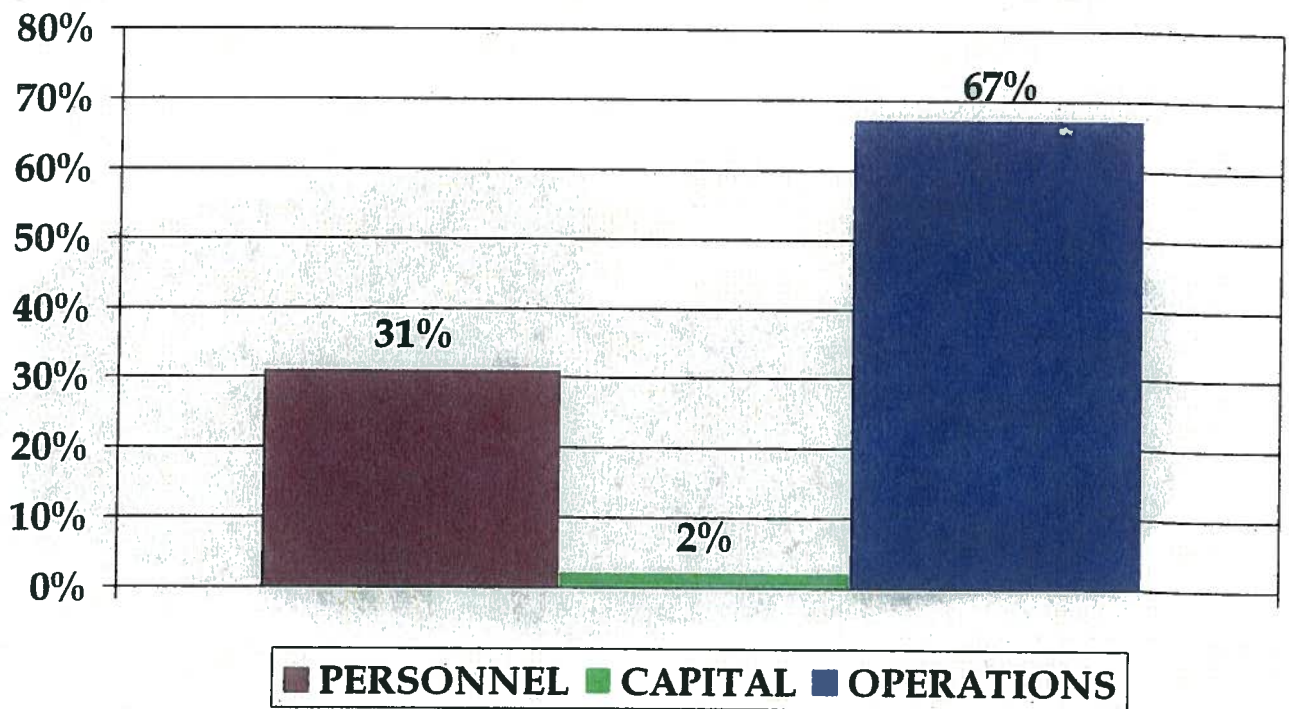
CITY OF WALNUT

2011-12

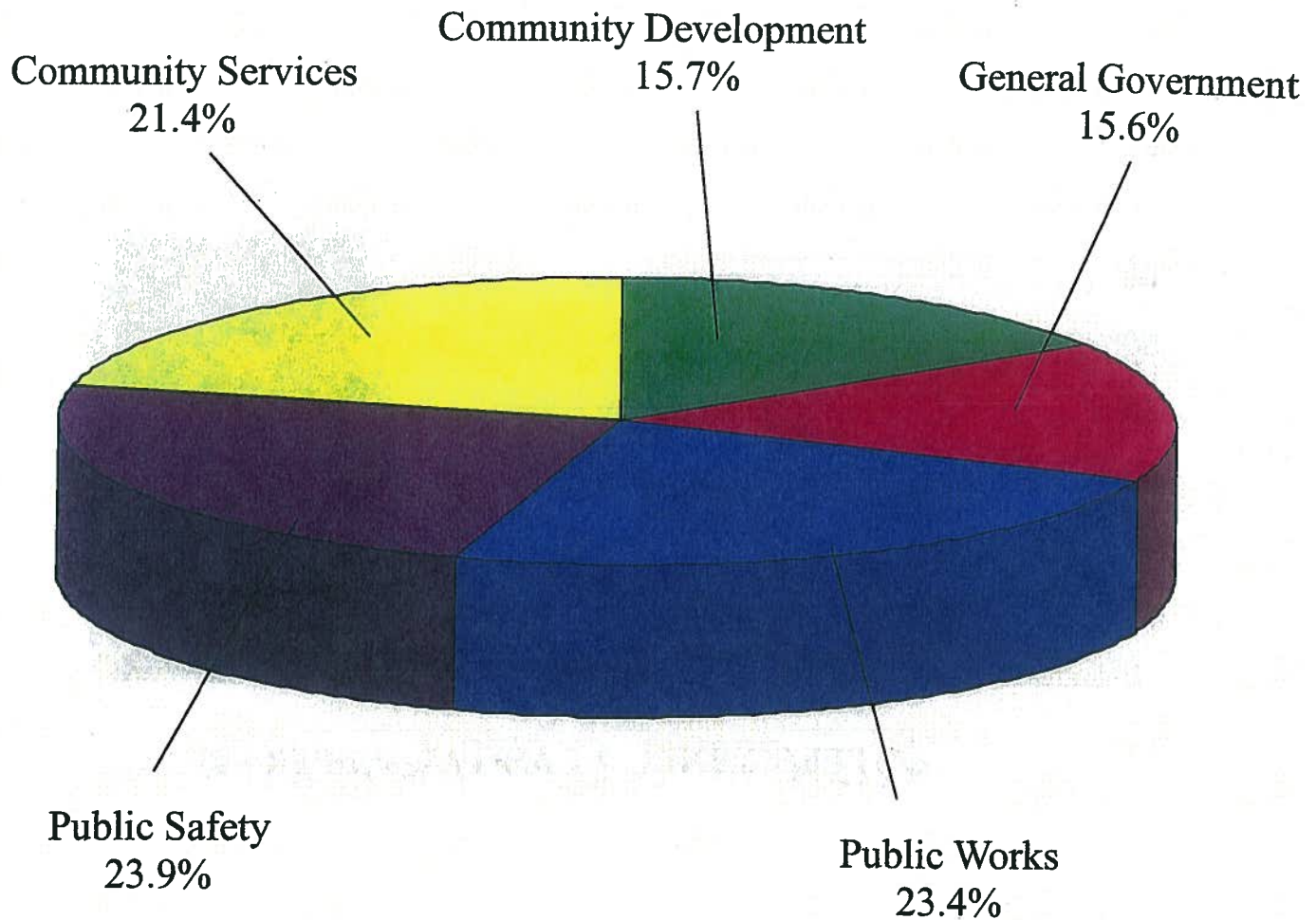
CONTINUING APPROPRIATIONS

01-4200-6211	Education Reimbursement	5,000
01-5000-6216	General Plan	10,000
01-6206-6227	Street R-O-W	10,000
12-5215-6216	CDBG-R Energy Eff Rehab Admin	550
12-5215-6354	CDBG-R Energy Eff Rehab Grants	23,265
25-5908-6227	Meadowpass Contractual	33,652
25-6301-6227	Sidewalk Replacement	125,000
25-9210-6227	Citywide Tree Project	5,882

EXPENDITURE CATEGORIES

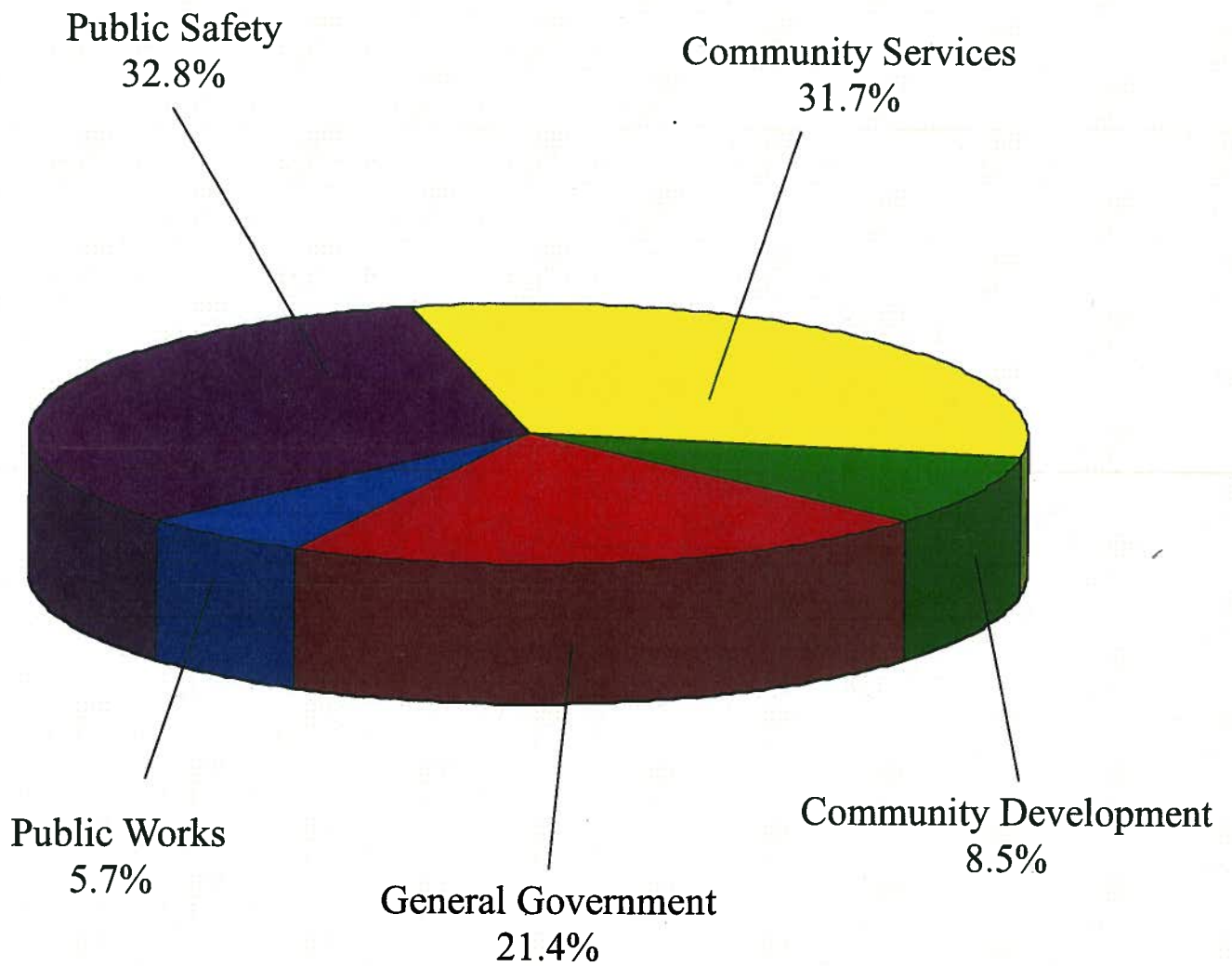


PROGRAMS SHOWN AS A PERCENT OF THE TOTAL BUDGET (ALL FUNDS)



2011-12

PROGRAMS SHOWN AS A PERCENT OF THE GENERAL FUND BUDGET



2011-12

2011-12 APPROPRIATIONS SUMMARY

	2009-10	2010-11			2011-12
	ACTUAL	ADOPTED BUDGET	REVISED BUDGET	ESTIMATED ACTUAL	BUDGET
<u>PERSONNEL</u>					
GENERAL GOVERNMENT	1,372,354	1,393,020	1,426,044	1,398,205	1,401,620
COMMUNITY DEVELOPMENT	1,045,696	1,083,870	1,084,756	1,116,236	1,130,740
PUBLIC WORKS	421,150	435,870	442,012	442,812	426,130
PUBLIC SAFETY	131,251	136,860	136,860	135,580	139,640
COMMUNITY SERVICES	1,647,015	1,711,500	1,670,822	1,669,802	1,519,600
TOTAL	\$4,617,466	\$4,761,120	\$4,760,494	\$4,762,635	\$4,617,730
<u>OPERATIONS</u>					
GENERAL GOVERNMENT	1,108,914	864,790	995,988	1,150,460	906,030
COMMUNITY DEVELOPMENT	1,388,823	1,533,700	1,653,265	1,519,869	1,101,550
PUBLIC WORKS	2,806,274	3,091,090	3,160,822	2,999,996	3,001,060
PUBLIC SAFETY	3,379,540	3,562,660	3,566,529	3,484,853	3,450,440
COMMUNITY SERVICES	1,559,573	1,672,940	1,798,207	1,778,010	1,691,660
TOTAL	\$10,243,124	\$10,725,180	\$11,174,811	\$10,933,188	\$10,150,740
<u>SUBTOTAL</u>					
GENERAL GOVERNMENT	2,481,268	2,257,810	2,422,032	2,548,665	2,307,650
COMMUNITY DEVELOPMENT	2,434,519	2,617,570	2,738,021	2,636,105	2,232,290
PUBLIC WORKS	3,227,424	3,526,960	3,602,834	3,442,808	3,427,190
PUBLIC SAFETY	3,510,791	3,699,520	3,703,389	3,620,433	3,590,080
COMMUNITY SERVICES	3,206,588	3,384,440	3,469,029	3,447,812	3,211,260
TOTAL	\$14,860,590	\$15,486,300	\$15,935,305	\$15,695,823	\$14,768,470
<u>CAPITAL</u>					
GENERAL GOVERNMENT	28,545	30,000	30,000	30,000	30,000
COMMUNITY DEVELOPMENT	119,413	132,670	158,466	157,610	124,760
PUBLIC WORKS	80,401	109,110	147,585	108,650	93,110
PUBLIC SAFETY	0	0	0	0	0
COMMUNITY SERVICES	10,620	0	6,188	6,190	8,000
TOTAL	\$238,979	\$271,780	\$342,239	\$302,450	\$255,870
<u>TOTAL</u>					
GENERAL GOVERNMENT	2,509,813	2,287,810	2,452,032	2,578,665	2,337,650
COMMUNITY DEVELOPMENT	2,553,932	2,750,240	2,896,487	2,793,715	2,357,050
PUBLIC WORKS	3,307,825	3,636,070	3,750,419	3,551,458	3,520,300
PUBLIC SAFETY	3,510,791	3,699,520	3,703,389	3,620,433	3,590,080
COMMUNITY SERVICES	3,217,207	3,384,440	3,475,217	3,454,002	3,219,260
TOTAL	\$15,099,568	\$15,758,080	\$16,277,544	\$15,998,273	\$15,024,340

**CITY OF WALNUT
2009-2010
STATEMENT OF FUND BALANCES**

FUND NO	FUND	6/30/2009 AUDITED FUND BAL.	2009-10 ACTUAL REVENUE	2009-10 ACTUAL PROJECTS	2009-10 ACTUAL OPERATING	FUND TRANSFERS	6/30/2010 AUDITED FUND BAL.
01	GENERAL	14,641,275	11,882,562		11,099,142	(1) (2) (3) (4) (5) 532,963 (1,063,662) (587,540) (65,390) (775,000)	13,466,066
02	GAS TAX	178,286	501,419		583,967		95,738
04	PROP 1B	0					0
05	TRAFFIC SAFETY	0	376,815		46,860	(1) (329,955)	0
06	PARK IMPROV	32,643					32,643
07	COPS	8,973	123,907		95,065		37,815
09	AIR QUALITY	59,326	38,401		18,695		79,032
11	WASTE MGMT	0	93,272			(1) (93,272)	0
12	CDBG	0	174,734		174,734		0
13	PROP C	816,871	354,307	260,754	68,543		841,881
14	BIKEWAY	0	31,827	31,827			0
15	LACMTA	137,922					137,922
16	MEASURE R	0	207,994				207,994
19	LOSMD	522,305	1,741,026		1,704,529	(4) 65,390	624,192
20	3 OAKS REC FACILIT	2,350,000					2,350,000
23	PROP A	313,471	414,971		584,795		143,647
25	CAP/EQUIP REP	5,735,760	268,549	2,838,716	30,131	(2) 1,063,662	4,199,124
26	FACILITY MAINT	3,639,077				(3) 587,540	4,226,617
27	PARK GRANTS	0	112,523		112,523		0
31	TRAFFIC CONGEST	65,466	294,207				359,673
32	USED OIL GRANT	4,972	2,500		7,472		0
33	RECYCLING GRANT	1,853	5,000		1,741		5,112
35	CABLE TV-EDUC	166,940	34,533		28,545	(1) (109,736)	63,192
40	WIA	0	354,236	150,446	203,790		0
41	WHA	0	339,033		339,033		0
50	GEN LIABILITY	1,000,000					1,000,000
51	OPEB LIABILITY	0				(5) 775,000	775,000
		29,675,140	17,351,816	3,281,743	15,099,565	0	28,645,648

- (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.
- (5) Net transfer from General Fund for OPEB actuarial per GASB 45.

**CITY OF WALNUT
2010-2011
STATEMENT OF FUND BALANCES**

FUND NO	FUND	6/30/2010 AUDITED FUND BAL.	2010-11 ESTIMATED REVENUE	2010-11 ESTIMATED PROJECTS	2010-11 ESTIMATED OPERATING	FUND TRANSFERS	6/30/2011 ESTIMATED FUND BAL.
01	GENERAL	13,466,066	11,417,102		11,661,118	(1) (2) (3) (4)	6,047,485
						339,480 (7,923,825) 416,560 (6,780)	
02	GAS TAX	95,738	775,460		581,490		289,708
04	PROP 1B	0					0
05	TRAFFIC SAFETY	0	304,280		46,800	(1) (257,480)	0
06	PARK IMPROV	32,643					32,643
07	COPS	37,815	100,420		87,390		50,845
09	AIR QUALITY	79,032	37,650		42,600		74,082
11	WASTE MGMT	0	82,000			(1) (82,000)	0
12	CDBG	0	351,344		351,344		0
13	PROP C	841,881	365,720		39,942		1,167,659
14	BIKEWAY	0	26,496	26,496			0
15	LACMTA	137,922		137,922			0
16	MEASURE R	207,994	263,880		34,720		437,154
19	LOSMD	624,192	1,723,680		1,763,146	(4) 6,780	591,506
20	3 OAKS REC FACILIT	2,350,000					2,350,000
23	PROP A	143,647	430,630		565,260		9,017
25	CAP/EQUIP REP	4,199,124	5,550	4,335,361	64,000	(2) 7,923,825	7,729,138
26	FACILITY MAINT	4,226,617				(3) (416,560)	3,810,057
27	PARK GRANTS	0	133,656		133,656		0
31	TRAFFIC CONGEST	359,673		359,673			0
30	EBJ GRANT	0	21,020		21,020		0
32	USED OIL GRANT	0	9,000		9,000		0
33	RECYCLING GRANT	5,112			5,112		0
35	CABLE TV-EDUC	63,192	33,140		30,000		66,332
40	WIA	0	2,745,401	2,528,420	216,981		0
41	WHA	0	344,196		344,196		0
50	GEN LIABILITY	1,000,000					1,000,000
51	OPEB LIABILITY	775,000			500		774,500
		28,645,648	19,170,625	7,387,872	15,998,275	0	24,430,126

- (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
2011-2012
STATEMENT OF FUND BALANCES

FUND NO	FUND	6/30/2011 ESTIMATED FUND BAL.	2011-12 ESTIMATED REVENUE	2011-12 ESTIMATED PROJECTS	2011-12 ESTIMATED OPERATING	FUND TRANSFERS	6/30/2012 ESTIMATED FUND BAL.
01	GENERAL	6,047,485	9,877,680		10,801,430 (1) (2) (3) (4)	331,190 598,720	6,053,645
02	GAS TAX	289,708	763,620		721,290		332,038
04	PROP 1B	0					0
05	TRAFFIC SAFETY	0	300,000		50,810 (1)	(249,190)	0
06	PARK IMPROV	32,643					32,643
07	COPS	50,845					50,845
09	AIR QUALITY	74,082	37,000		15,100		95,982
11	WASTE MGMT	0	82,000			(1) (82,000)	0
12	CDBG	0	224,370		224,370		0
13	PROP C	1,167,659	373,000	1,205,000	203,820		131,839
14	BIKEWAY	0					0
15	STPL	0	195,000	195,000			0
16	MEASURE R	437,154	273,500	650,000	44,250		16,404
19	LOSMD	591,506	3,060,680		1,875,460 (4)		1,776,726
20	3 OAKS REC FACILIT	2,350,000					2,350,000
23	PROP A	9,017	444,000		394,260		58,757
25	CAPE/EQUIP REP	7,729,138	6,000	300,000	40,000 (2)		7,395,138
26	FACILITY MAINT	3,810,057				(3) (598,720)	3,211,337
27	PARK GRANTS	0	70,000		70,000		0
31	TRAFFIC CONGEST	0					0
30	EBJ GRANT	0					0
32	USED OIL GRANT	0	7,560		7,560		0
33	RECYCLING GRANT	0					0
35	CABLE TV-EDUC	66,332	31,500		30,000		67,832
40	WIA	0	193,560		193,560		0
41	WHA	0	351,930		351,930		0
50	GEN LIABILITY	1,000,000					1,000,000
51	OPEB LIABILITY	774,500			500		774,000
		24,430,126	16,291,400	2,350,000	15,024,340	0	23,347,186

- (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
2011-12
TEN-YEAR REVENUE HISTORY**

	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01
GENERAL FUND										
Property Taxes	5,027,185	5,206,490	5,037,420	4,846,145	6,511,341	3,841,774	1,130,134	937,952	868,840	850,300
Other Taxes	2,636,702	2,499,918	2,750,931	2,672,724	2,579,990	2,501,416	2,661,917	2,225,750	2,291,739	2,165,319
Licenses & Permits	1,574,923	748,964	1,227,529	895,101	476,758	551,736	570,563	989,324	840,896	539,547
Use of Money	524,718	894,938	1,407,193	1,432,868	851,577	677,459	216,141	676,613	994,102	1,838,107
Revenue from Other Agencies	204,866	100,168	191,434	241,565	263,941	1,041,850	1,545,827	2,104,880	1,968,148	2,145,988
Recreation Services	655,347	622,031	605,331	584,862	596,923	452,945	540,424	426,978	330,533	327,737
Charges for Service	403,786	359,913	359,558	580,531	320,292	190,344	176,772	294,272	299,323	160,687
Other Revenue	855,035	391,474	442,382	419,657	336,432	1,027,882	529,827	320,253	282,852	214,356
Total General Fund	11,882,562	10,823,896	12,021,778	11,673,453	11,937,254	10,285,406	7,371,604	7,976,022	7,876,433	8,242,041
Gas Tax Fund	501,420	519,690	577,262	592,212	583,232	591,162	586,202	585,876	594,912	648,223
Traffic Safety Fund	376,815	268,868	381,578	280,478	251,757	290,591	278,285	286,089	267,155	232,052
Park Improvement Fund	-	31,171	-	-	-	140,000	-	-	-	-
COPS Fund	123,908	77,326	103,880	103,978	152,077	100,902	100,589	101,296	102,457	106,360
Aid-to-Cities Fund	-	-	-	-	-	-	-	-	-	488
Air Quality Management Fund	38,401	38,424	84,648	39,883	40,023	39,731	37,075	39,695	44,779	62,566
Waste Management Fund	93,272	70,851	177,115	90,692	67,737	79,146	63,116	64,114	63,636	60,594
MTA Grants	0	1,478,979	-	-	-	-	-	-	-	-
Housing and Community Development	174,734	189,440	286,438	279,023	228,627	192,193	321,628	230,608	152,549	326,118
Prop C Transit Fund	354,307	435,723	472,901	459,856	451,493	395,851	362,122	352,934	345,698	390,452
Bikeway Fund	-	-	-	2,502	73,648	-	-	-	30,050	-
Surface Transportation Program	-	-	-	-	-	-	950,250	-	-	-
LACMTA Exchange	-	137,922	-	-	-	-	-	-	-	-
Proposition R	207,994	-	-	-	-	-	-	-	-	-
Landscape & Open Space Maintenance	1,741,027	1,729,902	1,725,027	1,720,595	1,726,214	1,722,634	1,747,362	1,728,210	1,730,353	1,665,433
Prop A Transit Fund	414,971	481,724	540,858	536,300	522,005	469,839	431,254	426,523	415,597	457,195
Capital Equipment Replacement Fund	5,048	6,650	6,926	5,374	519,132	3,973,824	12,382	9,149	7,721	3,247
Facility Maintenance Fund	-	-	-	-	-	-	-	-	-	-
State Park Grant Fund	112,523	90,204	134,468	350,753	258,850	66,015	5,656	210,881	237,836	34,600
Calif. Law Enforcement Equipment	-	-	-	-	5,847	14,272	-	-	39,461	111,477
Local Law Enforcement Block Grant	-	-	-	-	12,427	15,039	21,871	4,535	28,290	8,243
Traffic Congestion Relief Fund	-	-	-	233,592	142,532	-	21,318	65,431	69,780	236,664
Used Oil Recycling Grant Fund	2,500	1,154	9,352	9,506	9,636	9,343	8,195	12,748	9,707	10,276
General Recycling Grant Fund	5,000	8,473	8,544	8,560	8,658	8,719	8,710	17,414	9,550	9,602
Cable Television Education Fund	34,533	48,806	94,568	105,078	113,214	112,702	83,661	95,850	72,604	86,145
Avenida Esplendor Fund	-	-	-	-	21,079	40,185	31,553	25,448	39,924	32,346
Avenida Esplendor Reserve Fund	-	-	-	-	69	89	-	176	212	340
Walnut Improvement Agency Fund	203,790	397,155	192,112	398,162	506,377	563,677	844,079	676,484	4,276,914	824,133
Walnut Housing Authority Fund	339,033	336,704	318,567	256,375	225,081	194,325	949,060	128,867	957,410	550,589
Total All Funds	16,611,838	17,173,062	17,136,022	17,146,371	17,856,900	19,305,625	14,236,063	13,038,350	17,373,028	14,099,184

**CITY OF WALNUT
2011-12**

TEN-YEAR OPERATING EXPENDITURE HISTORY

GENERAL FUND	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01
General Government	2,481,269	2,534,775	2,118,653	1,902,600	2,175,233	2,065,471	2,075,697	1,930,483	1,797,720	1,515,747
Community Development	1,155,127	1,006,400	994,590	912,637	783,128	790,280	822,566	780,376	639,406	555,062
Public Works	709,819	726,679	835,680	675,667	391,357	329,333	333,730	357,023	336,223	267,511
Public Safety	3,368,863	3,190,013	3,169,002	2,958,081	2,757,302	2,639,036	2,568,403	2,747,320	2,686,903	2,679,682
Community Services	3,384,064	3,296,328	3,203,206	2,850,439	2,752,076	2,446,274	2,273,104	2,131,768	1,973,765	1,700,315
Total General Fund	11,099,142	10,754,195	10,321,131	9,299,424	8,859,096	8,270,394	8,073,501	7,946,970	7,434,017	6,718,317
Gas Tax Fund	583,966	603,335	557,655	592,304	529,018	622,089	848,490	826,971	660,132	492,118
C-Cap Fund	46,861	44,720	40,731	26,970	24,976	26,872	26,607	20,790	19,992	10,410
Traffic Safety Fund	-	-	-	-	56,681	9,000	5,617	-	3,108	18,155
Park Improvement Fund	-	-	-	-	122,411	98,723	69,279	-	3,108	4,204
COPS Fund	95,065	96,798	109,051	102,207	122,411	98,723	69,279	101,446	127,774	125,577
Air Quality Management Fund	18,694	21,511	119,161	32,707	66,855	62,605	41,127	94,978	54,786	133,612
Waste Management Fund	-	-	-	-	-	-	-	-	-	-
Housing and Community Development	174,734	189,440	286,438	279,023	228,627	192,193	321,628	230,608	152,549	326,118
Prop C Transit Fund	68,543	39,205	115,152	64,502	66,933	32,978	312,457	334,924	338,251	409,110
Bikeway Fund	-	-	-	-	-	-	-	-	30,050	-
Surface Transportation Program	-	-	-	-	-	-	-	-	-	-
Landscape & Open Space Maintenance	-	-	-	-	-	-	-	-	-	-
Prop A Transit Fund	1,704,530	1,833,713	1,768,612	2,001,692	1,831,354	1,658,380	1,677,831	1,584,360	1,737,318	1,843,499
Capital Equipment Replacement Fund	584,795	610,298	518,192	461,392	430,599	425,068	126,034	331,153	327,762	366,280
Facility Maintenance Fund	30,131	49,123	104,150	116,762	125,558	153,253	83,025	192,793	297,230	172,960
State Park Grant Fund	-	-	-	-	-	-	-	-	-	-
Calif. Law Enforcement Equipment	112,524	90,204	86,208	81,592	8,164	66,015	5,656	227,009	49,274	34,600
Local Law Enforcement Block Grant	-	-	-	-	5,847	14,273	-	55,740	95,198	-
Traffic Congestion Relief Fund	-	-	-	-	12,427	18,484	22,982	4,535	30,322	11,700
Used Oil Recycling Grant Fund	7,472	11,137	9,910	7,870	8,113	12,909	11,919	7,025	55,065	8,276
General Recycling Grant Fund	1,741	8,809	14,092	5,141	7,322	12,806	2,190	16,866	9,557	10,119
Cable Television Education Fund	28,545	5,601	99,063	68,249	124,204	99,949	85,653	62,716	56,577	63,874
Avenida Esplendor Fund	-	-	-	-	-	56,110	28,139	4,969	31,789	38,415
Avenida Esplendor Reserve Fund	-	-	-	-	-	-	-	-	-	-
Walnut Improvement Agency Fund	203,790	195,289	192,111	328,428	441,937	460,535	600,074	676,484	716,438	824,133
Walnut Housing Authority Fund	339,033	336,704	318,566	256,374	221,289	181,307	163,529	128,867	201,785	550,589
Liability Fund	-	-	-	-	-	-	-	-	-	-
Total All Funds	15,099,566	14,890,082	14,660,223	13,724,637	13,171,411	12,473,943	12,505,738	12,849,204	12,458,774	12,162,066

CITY OF WALNUT
CITY FUND STRUCTURE

OVERVIEW

A number of different funds are utilized to account for the City, Walnut Housing Authority and Walnut Improvement Agency 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.

04 PROP 1B

Provides for the City's proportionate share of the Local Street and Road Improvement, Congestion Relief and Traffic Safety account for the state to fund improvements to local transportation facilities that will repair and rehabilitate local streets and roads, reduce local traffic congestion, improve traffic flow, or increase traffic safety.

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.

SPECIAL REVENUE FUNDS - Continued

- 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.
- 10 **MTA GRANTS**
The MTA Grants Fund accounts for the grants received from Los Angeles County MTA funded by monies received from local sales tax-Prop C to be used for eligible projects such as street and road improvements supporting public transit service, traffic congestion management, pedestrian, and transit facilities improvement projects which are not federally funded.
- 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.
- 12 **HOUSING AND COMMUNITY DEVELOPMENT 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**
The Prop R Fund accounts for the City's portion of the half 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.

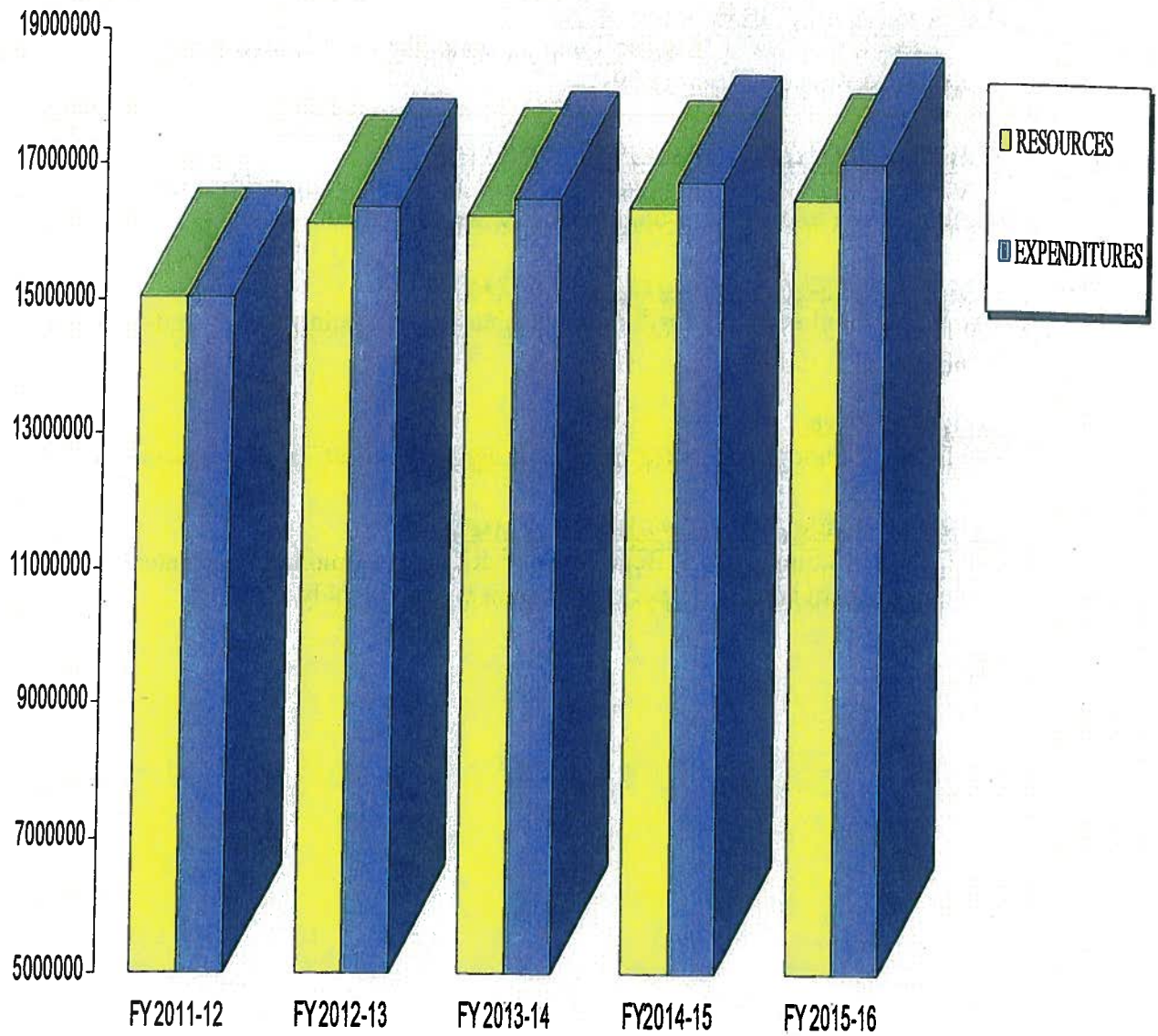
SPECIAL REVENUE FUNDS - Continued

- 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.
- 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.
- 28 **CALIFORNIA LAW ENFORCEMENT EQUIPMENT PROGRAM (CLEEP)**
The California Law Enforcement Equipment Program Fund collects block grants distributed by the State of California for High Technology Projects.
- 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.

SPECIAL REVENUE FUNDS - Continued

- 35 **CABLE T.V. EDUCATION FUND**
The Cable Television Education Fund accounts for franchise and other fees designated for Cable Television.
- 36 **AVENIDA ESPLENDOR FUND**
The Avenida Esplendor Fund accounts for funds received from the County, collected and distributed for the Avenida Esplendor Assessment District 89-1.
- 37 **AVENIDA ESPLENDOR RESERVE FUND**
The Avenida Esplendor Reserve Fund accounts for the required reserve for the Avenida Esplendor Assessment District 89-1.
- 40 **WALNUT IMPROVEMENT AGENCY FUND (WIA)**
The WIA Fund accounts for funds received from the Walnut Improvement Agency as a reimbursement to the City, which acts as the lead agency.
- 41 **WALNUT HOUSING AUTHORITY FUND (WHA)**
The WHA Fund accounts for funding established to administer low-and-moderate housing program funds.
- 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
2011-12
FIVE-YEAR PROJECTION OF REVENUES

	2011-12	2012-13	2013-14	2014-15	2015-16
GENERAL REVENUE					
Property Taxes (1)	4,850,000	4,850,000	4,947,000	5,044,000	5,141,000
Other Taxes (2)	2,483,000	2,500,100	2,541,605	2,583,520	2,625,850
Licenses & Permits	568,250	367,750	367,750	367,750	367,750
Use of Money (3)	473,100	485,159	504,721	525,123	546,403
Revenue From					
Other Agencies	130,290	130,290	130,290	130,290	130,290
Recreation Services	700,710	700,710	700,710	700,710	700,710
Charges for Service	311,290	311,290	311,290	311,290	311,290
Other Revenue	361,040	325,040	329,120	333,282	337,526
TOTAL:	9,877,680	9,670,339	9,832,486	9,995,965	10,160,819
RESTRICTED REVENUE					
Revenue From					
Other Agencies (4)	2,439,420	2,474,420	2,495,860	2,517,300	2,538,740
Use of Money & Property	19,500	14,625	10,969	8,227	6,170
Fines & Other Revenue	337,000	337,000	337,000	331,000	331,000
Assessments (5)	3,060,680	3,060,680	3,060,680	3,060,680	3,060,680
TOTAL:	5,856,600	5,886,725	5,904,509	5,917,207	5,936,590
TOTAL REVENUE:	15,734,280	15,557,064	15,736,995	15,913,171	16,097,409
Facility Maintenance Fund:	598,720	549,000	499,000	449,000	399,000
LOSMD Zone 9 Adjustment Restricted Fund	(1,337,000)	0	0	0	0
Balance Applied:	34,500	21,000	21,000	21,000	21,000
Non-Restricted Fund					
Balance Applied:	0	0	0	0	0
TOTAL RESOURCES:	15,030,500	16,127,064	16,256,995	16,383,171	16,517,409

INCLUDES WIA ADMINISTRATION, EXCLUDES CAPITAL PROJECTS PROGRAM

Assumptions:

- (1) Property tax- No projected increase on year 2, year 3 to 5 it's projected to increase by 2% each year.
- (2) Other Taxes: Sales tax- No projected increase on year 2, then increase 2% each year starting year 3 and Franchise tax 2% increase each year and development tax projected to decrease 5% each year.
- (3) Use of money: Interest income 0% increase on year 2, 3% starting year 3 and telecommunication lease income 5% increase each year.
- (4) Restricted Revenues from other Agencies: Prop A, Prop C, and Prop R no projected increase on year 2, then increase 2% each year starting year 3.
- (5) Assessments includes the annexation of Zone 9 (Three Oaks) direct assessment to property owners

CITY OF WALNUT
2011-12
FIVE-YEAR PROJECTION OF EXPENDITURES

	2011-12	2012-13	2013-14	2014-15	2015-16
GENERAL GOVERNMENT					
Personnel	1,401,620	1,426,849	1,452,532	1,478,678	1,505,294
Operations (1)	906,030	921,223	937,328	954,399	972,494
Capital	30,000	0	0	0	0
TOTAL:	2,337,650	2,348,072	2,389,860	2,433,077	2,477,789
COMM. DEVELOPMENT					
Personnel	1,130,740	1,151,093	1,171,813	1,192,906	1,214,378
Operations	1,101,550	1,001,550	1,001,550	1,001,550	1,001,550
Capital	124,760	100,000	100,000	100,000	100,000
TOTAL:	2,357,050	2,252,643	2,273,363	2,294,456	2,315,928
PUBLIC WORKS					
Personnel	426,130	433,800	441,609	449,558	457,650
Operations	3,001,060	4,216,660	4,216,660	4,216,660	4,216,660
Capital	93,110	194,510	194,510	194,510	194,510
TOTAL:	3,520,300	4,844,970	4,852,779	4,860,728	4,868,820
PUBLIC SAFETY					
Personnel	139,640	142,154	144,712	147,317	149,969
Operations (2)	3,450,440	3,544,346	3,575,264	3,736,040	3,938,618
Capital	0	0	0	0	0
TOTAL:	3,590,080	3,686,499	3,719,976	3,883,357	4,088,587
COMMUNITY SERVICES					
Personnel	1,519,600	1,546,953	1,574,798	1,603,144	1,632,001
Operations	1,691,660	1,691,660	1,691,660	1,691,660	1,691,660
Capital	8,000	0	0	0	0
TOTAL:	3,219,260	3,238,613	3,266,458	3,294,804	3,323,661
TOTAL EXPENDITURES:	15,024,340	16,370,798	16,502,436	16,766,422	17,074,784

INCLUDES WIA ADMINISTRATION, EXCLUDES CAPITAL PROJECTS PROGRAM

Assumptions:

Personnel 1.3% increase.

Operations:

(1) Liability & Property Insurance 6% increase

(2) Public Safety Operations 3% increase

All other expenditures except as noted 0% increase.

**CITY OF WALNUT
2011-12
PERSONNEL SUMMARY**

<u>GENERAL GOVERNMENT</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>
City Council	1.000	1.000	1.000
City Manager	1.600	1.600	1.600
Personnel	.500	.500	.500
City Clerk	2.000	2.000	2.000
Finance	5.050	5.050	5.050
Computer Services	.600	.600	.600
Administrative Services	.400	.460	.400
Community Promotions	.000	.000	.000
Cable TV Administration/Education	1.000	1.000	1.000
TOTAL	12.150	12.210	12.150
<u>COMMUNITY DEVELOPMENT</u>			
Planning	2.300	2.300	2.300
Code Enforcement	1.200	1.200	1.200
Building & Safety	.350	.350	.350
Environmental Services	1.000	1.000	1.000
Economic Development	.000	.000	.000
Prop "C" Administration	.250	.050	.350
Prop "A" Administration	.600	.540	.250
MetroLink	.150	.150	.150
Prop "R" Administration	.000	.200	.250
WIA Administration	1.150	1.150	1.150
WHA Administration	2.200	2.200	2.200
TOTAL	9.200	9.140	9.200
<u>PUBLIC WORKS</u>			
Street Right-of-Way Maintenance	1.800	1.800	1.800
LOSMD/Public Works Admin	2.000	2.000	2.000
Building Maintenance	.250	.250	.250
TOTAL	4.050	4.050	4.050
<u>PUBLIC SAFETY</u>			
Public Safety Administration	.250	.250	.250
Business License Enforcement	1.000	1.000	1.000
Vehicle Code Fines	.400	.400	.400
TOTAL	1.650	1.650	1.650
<u>COMMUNITY SERVICES</u>			
Recreation Administration	1.700	1.700	1.700
Parks Maintenance	7.050	7.050	5.050
Equestrian Trail Maintenance	.200	.200	.200
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	12.950	12.950	10.950
TOTAL FULL-TIME POSITIONS	40.000	40.000	38.000

