

**CITY OF WALNUT  
2012-2013  
BUDGET SUMMARY**

**RESOURCES**

RESTRICTED REVENUE APPLIED	\$4,644,880
NON-RESTRICTED REVENUE	10,112,360
RESTRICTED FUND BALANCE APPLIED	896,770
CITY OF WALNUT-SUCCESSOR AGENCY	3,718,950
WALNUT HOUSING AUTHORITY	393,200
<b>TOTAL</b>	<b>\$19,766,160</b>

**APPROPRIATIONS**

PERSONNEL	\$4,551,420
OPERATIONS	14,863,550
CAPITAL OUTLAY	340,810
<b>TOTAL</b>	<b>\$19,755,780</b>

*Includes Successor Agency, excludes Capital Projects Program.*

**FIVE YEAR CAPITAL PROJECTS PROGRAM**

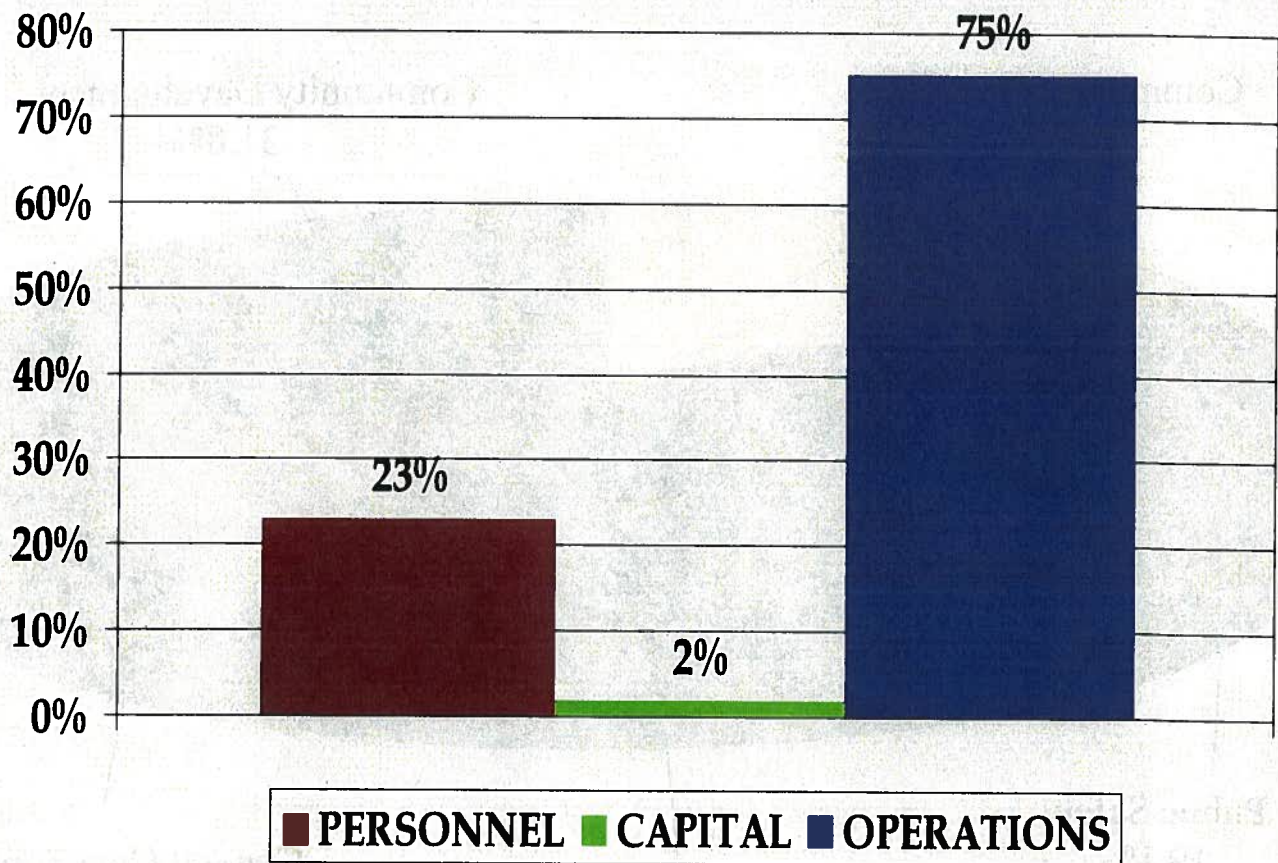
2012-2013 PROJECTS	\$1,627,000
2013-2014 PROJECTS	\$11,450,000
2014-2015 PROJECTS	\$625,000
2015-2016 PROJECTS	\$900,000
2016-2017 PROJECTS	\$500,000

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

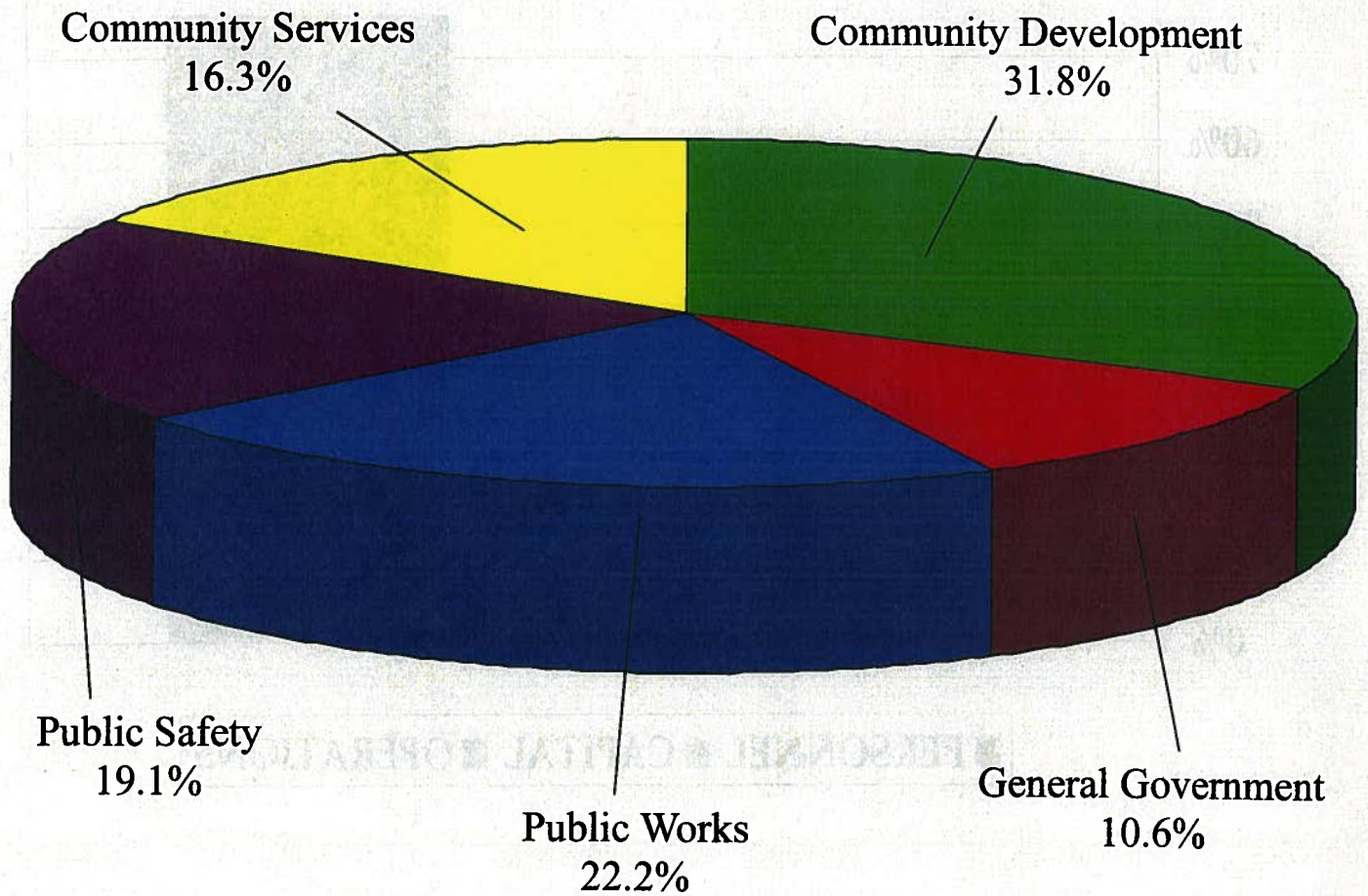
**CITY OF WALNUT**  
**2012-13**  
**CONTINUING APPROPRIATIONS**

<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
01-9005-6227	July 4 Fireworks	12,600
01-9697-8401	Teen Center Computer	1,060
25-4502-8402	Meadowpass Contractual	39,875

# EXPENDITURE CATEGORIES

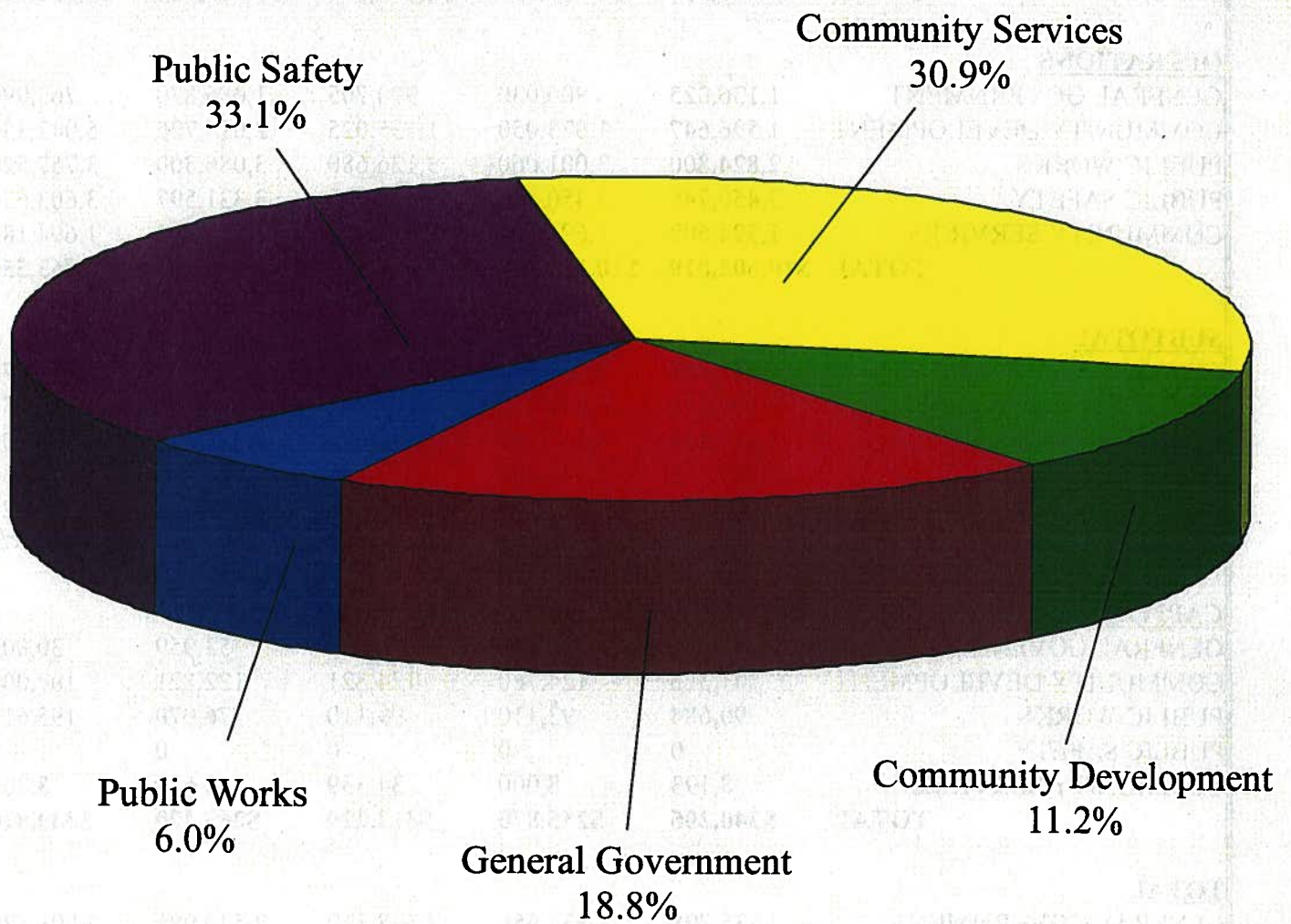


# PROGRAMS SHOWN AS A PERCENT OF THE TOTAL BUDGET (ALL FUNDS)



2012-13

# PROGRAMS SHOWN AS A PERCENT OF THE GENERAL FUND BUDGET



2012-13

## 2012-13 APPROPRIATIONS SUMMARY

	2010-11	2011-12			2012-13
	ACTUAL	ADOPTED BUDGET	REVISED BUDGET	ESTIMATED ACTUAL	BUDGET
<b><u>PERSONNEL</u></b>					
GENERAL GOVERNMENT	1,399,773	1,401,620	1,403,455	1,401,160	1,295,580
COMMUNITY DEVELOPMENT	910,569	965,680	966,379	1,038,147	1,127,620
PUBLIC WORKS	423,054	426,130	431,355	431,355	431,880
PUBLIC SAFETY	131,470	139,640	140,290	140,379	168,800
COMMUNITY SERVICES	1,543,467	1,519,600	1,528,235	1,528,740	1,527,540
<b>TOTAL</b>	<b>\$4,408,333</b>	<b>\$4,452,670</b>	<b>\$4,469,714</b>	<b>\$4,539,781</b>	<b>\$4,551,420</b>
<b><u>OPERATIONS</u></b>					
GENERAL GOVERNMENT	1,136,025	906,030	990,705	1,085,870	765,990
COMMUNITY DEVELOPMENT	1,596,647	1,073,050	1,135,025	2,014,725	5,042,330
PUBLIC WORKS	2,824,800	3,001,060	3,126,680	3,086,300	3,757,520
PUBLIC SAFETY	3,450,745	3,450,440	3,532,590	3,331,597	3,603,530
COMMUNITY SERVICES	1,594,602	1,691,660	1,678,283	1,641,294	1,694,180
<b>TOTAL</b>	<b>\$10,602,819</b>	<b>\$10,122,240</b>	<b>\$10,463,283</b>	<b>\$11,159,786</b>	<b>\$14,863,550</b>
<b><u>SUBTOTAL</u></b>					
GENERAL GOVERNMENT	2,535,798	2,307,650	2,394,160	2,487,030	2,061,570
COMMUNITY DEVELOPMENT	2,507,216	2,038,730	2,101,404	3,052,872	6,169,950
PUBLIC WORKS	3,247,854	3,427,190	3,558,035	3,517,655	4,189,400
PUBLIC SAFETY	3,582,215	3,590,080	3,672,880	3,471,976	3,772,330
COMMUNITY SERVICES	3,138,069	3,211,260	3,206,518	3,170,034	3,221,720
<b>TOTAL</b>	<b>\$15,011,152</b>	<b>\$14,574,910</b>	<b>\$14,932,997</b>	<b>\$15,699,567</b>	<b>\$19,414,970</b>
<b><u>CAPITAL</u></b>					
GENERAL GOVERNMENT	0	30,000	53,959	53,959	30,000
COMMUNITY DEVELOPMENT	141,328	124,760	124,821	122,821	107,000
PUBLIC WORKS	90,684	93,110	99,110	76,070	195,610
PUBLIC SAFETY	0	0	0	0	0
COMMUNITY SERVICES	8,193	8,000	34,339	10,620	8,200
<b>TOTAL</b>	<b>\$240,205</b>	<b>\$255,870</b>	<b>\$312,229</b>	<b>\$263,470</b>	<b>\$340,810</b>
<b><u>TOTAL</u></b>					
GENERAL GOVERNMENT	2,535,798	2,337,650	2,448,119	2,540,989	2,091,570
COMMUNITY DEVELOPMENT	2,648,544	2,163,490	2,226,225	3,175,693	6,276,950
PUBLIC WORKS	3,338,538	3,520,300	3,657,145	3,593,725	4,385,010
PUBLIC SAFETY	3,582,215	3,590,080	3,672,880	3,471,976	3,772,330
COMMUNITY SERVICES	3,146,262	3,219,260	3,240,857	3,180,654	3,229,920
<b>TOTAL</b>	<b>\$15,251,357</b>	<b>\$14,830,780</b>	<b>\$15,245,226</b>	<b>\$15,963,037</b>	<b>\$19,755,780</b>

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

FUND NO	FUND	6/30/2010 AUDITED FUND BAL.	2010-11 ACTUAL REVENUE	2010-11 ACTUAL PROJECTS	2010-11 ACTUAL OPERATING	FUND TRANSFERS	6/30/2011 AUDITED FUND BAL.
01	GENERAL	13,486,066	11,794,089	3,459	11,397,931 (1)	351,401 (2) (7,842,061) (3) 438,537 (4) (6,780)	6,819,862
02	GAS TAX	95,738	837,577		563,320		369,995
05	TRAFFIC SAFETY	0	296,148		46,627 (1)	(249,521)	0
06	PARK IMPROV	32,643					32,643
07	COPS	37,815	100,456		87,350		50,921
09	AIR QUALITY	79,032	50,418		34,553		94,897
11	WASTE MGMT	0	101,880			(1) (101,880)	0
12	CDBG	0	310,822		310,822		0
13	PROP C	841,881	379,321		32,866		1,188,336
14	BIKEWAY	0	26,496	26,496			0
15	LACMTA	137,922		137,922			0
16	MEASURE R	207,994	278,302				486,296
17	FEDERAL STIMULUS	(75,543)	75,543	172,254			(172,254)
19	LOSMD	624,192	1,734,102		1,723,053 (4)	6,780	642,021
20	3 OAKS REC FACILITY	2,350,000					2,350,000
23	PROP A	143,647	440,385		527,163		56,869
25	CAP/EQUIP REP	4,199,124	25,244	4,248,301	38,152 (2)	7,713,701	7,651,616
26	FACILITY MAINT	4,226,617				(2) 128,360 (3) (438,537)	3,916,440
27	PARK GRANTS	0	117,951		117,951		0
30	EBJ GRANT	0	21,308		21,308		0
31	TRAFFIC CONGEST	359,673		359,673			0
32	USED OIL GRANT	0	8,420		8,420		0
33	RECYCLING GRANT	5,112			5,112		0
35	CABLE TV-EDUC	63,192	31,951				95,143
40	WIA	0	2,755,595	2,559,195	196,400		0
41	WHA	0	336,568		336,568		0
50	GEN LIABILITY	1,000,000					1,000,000
51	OPEB LIABILITY	775,000			160		774,840
		28,590,105	19,722,576	7,507,300	15,447,758	(0)	25,357,625

- (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  
2011-2012  
STATEMENT OF FUND BALANCES**

FUND NO	FUND	6/30/2011 AUDITED FUND BAL.	2011-12 ESTIMATED REVENUE	2011-12 ESTIMATED PROJECTS	2011-12 ESTIMATED OPERATING	FUND TRANSFERS	6/30/2012 ESTIMATED FUND BAL.
01	GENERAL	6,819,862	10,530,744		11,005,818 (1) (2) (3)	294,924 0 598,270	7,237,982
02	GAS TAX	369,995	852,710		710,290		512,415
05	TRAFFIC SAFETY	0	261,950		49,026 (1)	(212,924)	0
06	PARK IMPROV	32,643		27,500			5,143
07	COPS	50,921	101,080		71,760		80,241
09	AIR QUALITY	94,897	38,100		11,500		121,497
11	WASTE MGMT	0	82,000			(1) (82,000)	0
12	CDBG	0	267,713		267,713		0
13	PROP C	1,188,336	313,790	1,205,000	201,820		95,306
14	BIKEWAY	0					0
15	LACMTA	0					0
16	MEASURE R	486,296	207,960	650,000	44,250		6
17	FEDERAL STIMULUS	(172,254)	367,254	195,000			0
18	LOSMD - Zone 9		930,820				930,820
19	LOSMD	642,021	1,723,680		1,831,500		534,201
20	3 OAKS REC FACILITY	2,350,000	100,000				2,450,000
23	PROP A	56,869	401,610		394,250		64,229
25	CAP/EQUIP REP	7,651,616		450,394	25,000 (2)	0	7,176,222
26	FACILITY MAINT	3,916,440				(3) (598,270)	3,318,170
27	PARK GRANTS	0	75,000		75,000		0
30	EBJ GRANT	0					0
31	TRAFFIC CONGEST	0					0
32	USED OIL GRANT	0	13,952		13,952		0
33	RECYCLING GRANT	0	8,828		8,828		0
35	CABLE TV-EDUC	95,143	31,100		53,959		72,284
40	SUCCESSOR AGENCY		845,851		845,851		0
41	WHA	0	352,120		352,120		0
50	GEN LIABILITY	1,000,000					1,000,000
51	OPEB LIABILITY	774,840			400		774,440
		25,357,625	17,506,262	2,527,894	15,963,037	0	24,372,956

- (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  
2012-2013  
STATEMENT OF FUND BALANCES**

FUND NO	FUND	6/30/2012 ESTIMATED FUND BAL.	2012-13 ESTIMATED REVENUE	2012-13 ESTIMATED PROJECTS	2012-13 ESTIMATED OPERATING	FUND TRANSFERS	6/30/2013 ESTIMATED FUND BAL.	
01	GENERAL	7,237,982	10,112,360		10,978,930	(1) (2) (3)	273,860 0 603,090	7,248,362
02	GAS TAX	512,415	857,270		701,470			668,215
05	TRAFFIC SAFETY	0	230,000		51,140	(1)	(178,860)	0
06	PARK IMPROV	5,143						5,143
07	COPS	80,241	100,500		91,680			89,061
09	AIR QUALITY	121,497	37,900		62,360			97,037
11	WASTE MGMT	0	95,000			(1)	(95,000)	0
12	CDBG	0	254,470		254,470			0
13	PROP C	95,306	301,000		181,140			215,166
14	BIKEWAY	0						0
15	STPL	0						0
16	MEASURE R	6	201,000					201,006
17	FEDERAL STIMULUS	0						0
18	LOSMD - Zone 9	930,820	798,900		798,900			930,820
19	LOSMD	534,201	1,723,680		1,875,460			382,421
20	3 OAKS REC FACILITY	2,450,000	150,000					2,600,000
23	PROP A	64,229	401,000		416,440			48,789
25	CAP/EQUIP REP	7,176,222		1,627,000	100,000	(2)	0	5,449,222
26	FACILITY MAINT	3,318,170				(3)	(603,090)	2,715,080
27	PARK GRANTS	0	82,990		82,990			0
32	USED OIL GRANT	0	8,640		8,640			0
33	RECYCLING GRANT	0	8,010		8,010			0
35	CABLE TV-EDUC	72,284	31,000		30,000			73,284
40	SUCCESSOR AGENCY	0	3,718,950		3,718,950			0
41	WHA	0	393,200		393,200			0
50	GEN LIABILITY	1,000,000						1,000,000
51	OPEB LIABILITY	774,440			2,000			772,440
		24,372,956	19,505,870	1,627,000	19,755,780		0	22,496,046

- (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.

**CITY OF WALNUT  
2012-13  
TEN-YEAR REVENUE HISTORY**

	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02
<b>GENERAL FUND</b>										
Property Taxes	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	868,840
Other Taxes	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	2,291,739
Licenses & Permits	2,145,139	1,574,923	748,964	1,227,529	895,101	476,758	551,736	570,563	989,324	840,896
Use of Money	356,334	524,718	894,938	1,407,193	1,432,868	851,577	677,459	216,141	676,613	994,102
Revenue from Other Agencies	186,658	204,866	100,168	191,434	241,565	263,941	1,041,850	1,545,827	2,104,880	1,968,148
Recruitment Services	704,967	655,347	622,031	605,331	584,862	596,923	452,943	540,424	426,978	330,333
Charges for Service	322,092	403,786	359,913	359,558	580,531	320,292	190,344	176,772	294,272	299,323
Other Revenue	448,119	855,035	391,474	442,382	419,657	336,432	1,027,882	529,827	320,253	282,852
<b>Total General Fund</b>	<b>11,794,087</b>	<b>11,882,562</b>	<b>10,823,896</b>	<b>12,021,778</b>	<b>11,673,453</b>	<b>11,937,254</b>	<b>10,285,406</b>	<b>7,371,604</b>	<b>7,976,022</b>	<b>7,876,433</b>
Gas Tax Fund	837,577	501,420	519,690	577,262	592,212	583,232	591,162	586,202	585,876	594,912
Traffic Safety Fund	296,148	376,815	268,868	381,578	280,478	251,757	290,591	278,285	286,089	267,155
Park Improvement Fund	-	31,171	-	-	-	-	140,000	-	-	-
COPS Fund	100,456	123,908	77,326	103,880	103,978	152,077	100,902	100,589	101,296	102,457
Aid-to-Cities Fund	-	-	-	-	-	-	-	-	-	-
Air Quality Management Fund	50,418	38,401	38,424	84,648	39,883	40,023	39,731	37,075	39,695	44,779
Waste Management Fund	101,880	93,272	70,851	177,115	90,692	67,737	79,146	63,116	64,114	63,636
MTA Grants	-	0	1,478,979	-	-	-	-	-	-	-
Housing and Community Development	310,822	174,734	189,440	286,438	279,023	228,627	192,193	321,628	230,608	152,549
Prop C Transit Fund	379,321	354,307	435,723	472,901	459,856	451,493	395,851	362,122	352,934	345,698
Bikeway Fund	-	-	-	-	2,502	73,648	-	-	-	30,050
Surface Transportation Program	-	-	-	-	-	-	-	950,250	-	-
LACMTA Exchange	-	-	137,922	-	-	-	-	-	-	-
Proposition R	278,302	207,994	-	-	-	-	-	-	-	-
Landscape & Open Space Maintenance	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	1,730,353
Prop A Transit Fund	440,385	414,971	481,724	540,858	536,300	522,005	469,839	431,254	426,523	415,597
Capital Equipment Replacement Fund	25,244	5,048	6,650	6,926	5,374	519,132	3,973,824	12,382	9,149	7,721
Facility Maintenance Fund	-	-	-	-	-	-	-	-	-	-
State Park Grant Fund	117,951	112,523	90,204	134,468	350,753	258,850	66,015	5,656	210,881	237,836
Calif. Law Enforcement Equipment	-	-	-	-	-	5,847	14,272	-	-	39,461
Local Law Enforcement Block Grant	-	-	-	-	-	12,427	15,039	21,871	4,535	28,290
Edward Byrne Justice Grant	21,308	-	-	-	-	-	-	-	-	-
Traffic Congestion Relief Fund	-	-	-	-	233,592	142,532	-	21,318	65,431	69,780
Used Oil Recycling Grant Fund	8,420	2,500	1,154	9,352	9,506	9,636	9,343	8,195	12,748	9,707
General Recycling Grant Fund	-	5,000	8,473	8,544	8,560	8,658	8,719	8,710	17,414	9,550
Cable Television Education Fund	31,951	34,533	48,806	94,568	105,078	113,214	112,702	83,661	95,850	72,604
Avenida Esplendor Fund	-	-	-	-	-	21,079	40,185	31,553	25,448	39,924
Avenida Esplendor Reserve Fund	-	-	397,155	192,112	398,162	506,377	563,677	89	176	212
Walnut Improvement Agency Fund	-	339,033	336,704	318,567	256,375	225,081	194,325	949,060	128,867	4,276,914
Walnut Housing Authority Fund	336,568	-	-	-	-	-	-	-	-	957,410
<b>Total All Funds</b>	<b>16,864,940</b>	<b>16,611,838</b>	<b>17,173,062</b>	<b>17,136,022</b>	<b>17,146,371</b>	<b>17,856,900</b>	<b>19,305,625</b>	<b>14,236,063</b>	<b>13,038,350</b>	<b>17,373,028</b>

CITY OF WALNUT

2012-13

TEN-YEAR OPERATING EXPENDITURE HISTORY

GENERAL FUND	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02
General Government	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	1,797,720
Community Development	1,393,040	1,155,127	1,006,400	994,590	912,637	783,128	790,280	822,566	780,376	639,406
Public Works	719,113	709,819	726,679	835,680	675,667	391,357	329,333	333,730	357,023	336,223
Public Safety	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	2,686,903
Community Services	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	1,973,765
<b>Total General Fund</b>	<b>11,397,931</b>	<b>11,099,142</b>	<b>10,754,195</b>	<b>10,321,131</b>	<b>9,299,424</b>	<b>8,859,096</b>	<b>8,270,394</b>	<b>8,073,501</b>	<b>7,946,970</b>	<b>7,434,017</b>
Gas Tax Fund	563,320	583,966	603,335	557,655	592,304	529,018	622,089	848,490	826,971	660,132
C-Cap Fund	46,627	46,861	44,720	40,731	26,970	24,976	26,872	26,607	20,790	19,992
Traffic Safety Fund	-	-	-	-	-	56,681	9,000	5,617	-	20,250
Park Improvement Fund	87,350	95,065	96,798	109,051	102,207	122,411	98,723	69,279	101,446	3,108
COPS Fund	34,553	18,694	21,511	119,161	32,707	66,855	62,605	41,127	94,978	127,774
Air Quality Management Fund	-	-	-	-	-	-	-	-	-	54,786
Waste Management Fund	310,822	174,734	189,440	286,438	279,023	228,627	192,193	321,628	230,608	152,549
Housing and Community Development	32,866	68,543	39,205	115,152	64,502	66,933	32,978	312,457	334,924	338,251
Prop C Transit Fund	-	-	-	-	-	-	-	-	-	30,050
Bikeway Fund	-	-	-	-	-	-	-	-	-	-
Surface Transportation Program	-	-	-	-	-	-	-	-	-	-
Landscape & Open Space Maintenance	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	1,737,318
Prop A Transit Fund	527,163	584,795	610,298	518,192	461,392	430,599	425,068	126,034	331,153	327,762
Capital Equipment Replacement Fund	38,152	30,131	49,123	104,150	116,762	125,558	153,253	83,025	192,793	297,230
Facility Maintenance Fund	-	-	-	-	-	-	-	-	-	-
State Park Grant Fund	117,951	112,524	90,204	86,208	81,592	8,164	66,015	5,656	227,009	49,274
Edward Byrne Justice Grant	21,308	-	-	-	-	-	-	-	-	-
Calif. Law Enforcement Equipment	-	-	-	-	-	5,847	14,273	-	55,740	95,198
Local Law Enforcement Block Grant	-	-	-	-	-	12,427	18,484	22,982	4,535	30,322
Traffic Congestion Relief Fund	-	-	-	-	-	-	-	-	-	55,065
Used Oil Recycling Grant Fund	8,420	7,472	11,137	9,910	7,870	8,113	12,909	11,919	7,025	9,557
General Recycling Grant Fund	5,112	1,741	8,809	14,092	5,141	7,322	12,806	2,190	16,866	9,550
Cable Television Education Fund	-	28,545	5,601	99,063	68,249	124,204	99,949	85,653	62,716	56,577
Avenida Esplendor Fund	-	-	-	-	-	-	56,110	28,139	4,969	31,789
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
Walnut Housing Authority Fund	336,568	339,033	336,704	318,566	256,374	221,289	181,307	163,529	128,867	201,785
Liability Fund	-	-	-	-	-	-	-	-	-	-
Other Post Employment Benefits	160	-	-	-	-	-	-	-	-	-
<b>Total All Funds</b>	<b>15,251,356</b>	<b>15,099,566</b>	<b>14,890,082</b>	<b>14,660,223</b>	<b>13,724,637</b>	<b>13,171,411</b>	<b>12,473,943</b>	<b>12,505,738</b>	<b>12,849,204</b>	<b>12,458,774</b>

**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**

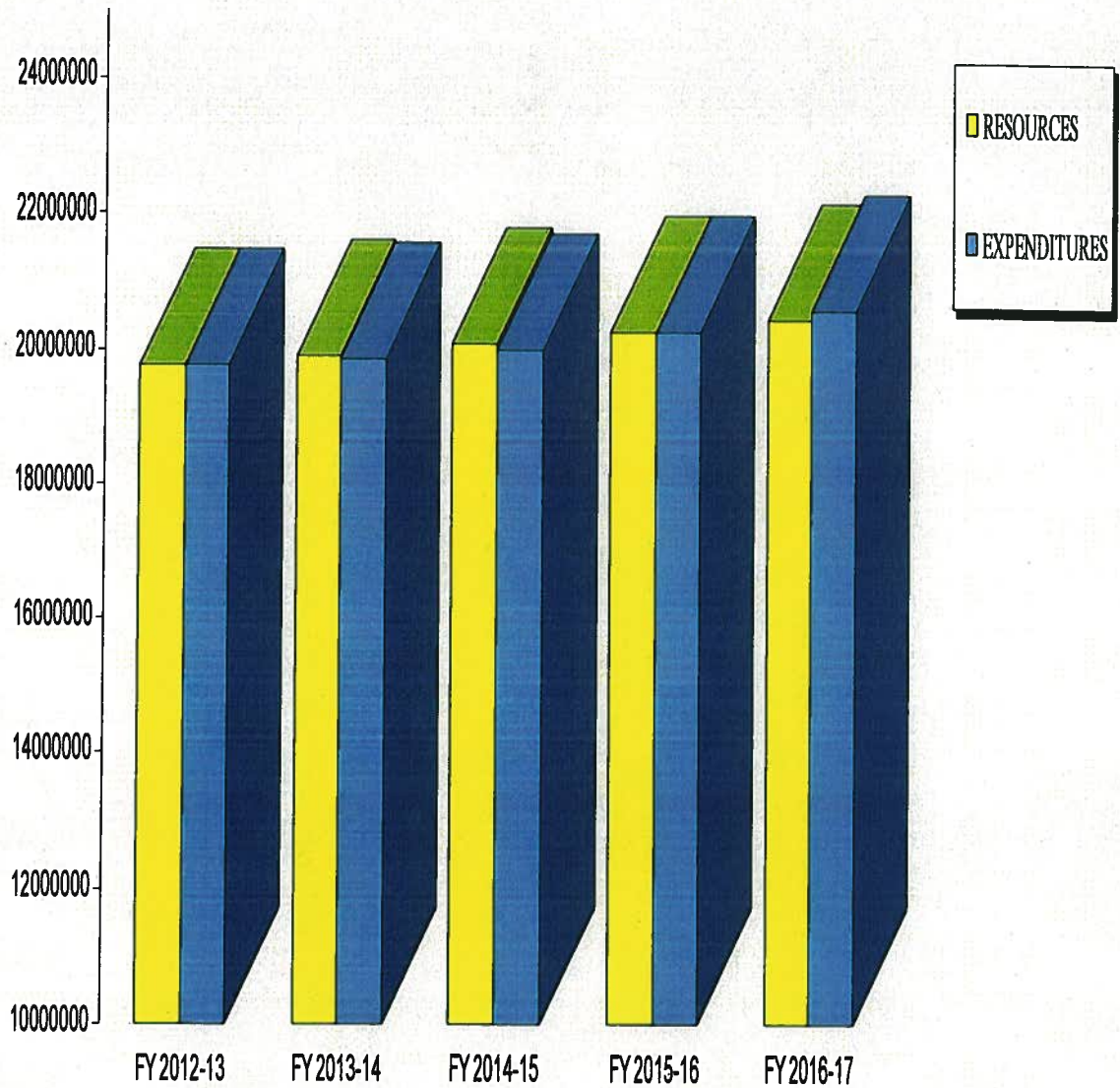
50 **LIABILITY FUND**

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**  
**2012-13**  
**FIVE-YEAR PROJECTION OF REVENUES**

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>GENERAL REVENUE</b>					
Property Taxes (1)	5,100,000	5,202,000	5,304,000	5,406,000	5,508,000
Other Taxes (2)	2,438,000	2,478,500	2,532,473	2,587,956	2,644,988
Licenses & Permits (3)	567,550	368,050	368,050	368,050	368,050
Use of Money (4)	391,210	402,175	417,087	432,644	448,874
Revenue From					
Other Agencies	8,290	8,290	8,290	8,290	8,290
Recreation Services	711,750	711,750	711,750	711,750	711,750
Charges for Service	338,370	338,370	338,370	338,370	338,370
Other Revenue	557,190	522,190	523,690	525,205	526,735
<b>TOTAL:</b>	<b>10,112,360</b>	<b>10,031,325</b>	<b>10,203,710</b>	<b>10,378,265</b>	<b>10,555,057</b>
<b>RESTRICTED REVENUE</b>					
Revenue From					
Other Agencies (5)	6,453,430	6,488,430	6,506,430	6,524,430	6,542,430
Use of Money & Property	7,500	5,625	4,219	3,164	2,373
Fines & Other Revenue	260,000	260,000	260,000	261,000	261,000
Assessments	2,522,580	2,522,580	2,522,580	2,522,580	2,522,580
<b>TOTAL:</b>	<b>9,243,510</b>	<b>9,276,635</b>	<b>9,293,229</b>	<b>9,311,174</b>	<b>9,328,383</b>
<b>TOTAL REVENUE:</b>	<b>19,355,870</b>	<b>19,307,960</b>	<b>19,496,939</b>	<b>19,689,439</b>	<b>19,883,440</b>
Facility Maintenance Fund:	603,090	553,000	553,000	553,000	553,000
Restricted revenue adjustment	(486,480)	0	0	0	0
Restricted Fund					
Balance Applied:	293,680	21,000	21,000	21,000	21,000
		0	0	0	0
<b>TOTAL RESOURCES:</b>	<b>19,766,160</b>	<b>19,881,960</b>	<b>20,070,939</b>	<b>20,263,439</b>	<b>20,457,440</b>

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 3% 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 no projected increase on year 2, then increase 2% each year starting year 3.

**CITY OF WALNUT**  
**2012-13**  
**FIVE-YEAR PROJECTION OF EXPENDITURES**

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>GENERAL GOVERNMENT</b>					
Personnel	1,295,580	1,322,787	1,350,566	1,378,928	1,407,885
Operations (1)	765,990	776,107	786,628	797,571	808,951
Capital	30,000	0	0	0	0
TOTAL:	2,091,570	2,098,894	2,137,194	2,176,498	2,216,836
<b>COMM. DEVELOPMENT</b>					
Personnel	1,127,620	1,151,300	1,175,477	1,200,162	1,225,366
Operations	5,042,330	4,942,330	4,942,330	4,942,330	4,942,330
Capital	107,000	100,000	100,000	100,000	100,000
TOTAL:	6,276,950	6,193,630	6,217,807	6,242,492	6,267,696
<b>PUBLIC WORKS</b>					
Personnel	431,880	440,949	450,209	459,664	469,317
Operations	3,757,520	3,757,520	3,757,520	3,757,520	3,757,520
Capital	195,610	237,010	237,010	237,010	237,010
TOTAL:	4,385,010	4,435,479	4,444,739	4,454,194	4,463,847
<b>PUBLIC SAFETY</b>					
Personnel	168,800	172,345	175,964	179,659	183,432
Operations (2)	3,603,530	3,699,491	3,731,095	3,895,435	4,102,503
Capital	0	0	0	0	0
TOTAL:	3,772,330	3,871,836	3,907,059	4,075,094	4,285,935
<b>COMMUNITY SERVICES</b>					
Personnel	1,527,540	1,559,618	1,592,370	1,625,810	1,659,952
Operations	1,694,180	1,694,180	1,694,180	1,694,180	1,694,180
Capital	8,200	0	0	0	0
TOTAL:	3,229,920	3,253,798	3,286,550	3,319,990	3,354,132
<b>TOTAL EXPENDITURES:</b>	<b>19,755,780</b>	<b>19,853,638</b>	<b>19,993,350</b>	<b>20,268,269</b>	<b>20,588,446</b>

INCLUDES SA ADMINISTRATION, EXCLUDES CAPITAL PROJECTS PROGRAM

Assumptions:

Personnel 2.1% 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  
2012-13  
PERSONNEL SUMMARY**

<u>GENERAL GOVERNMENT</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
City Council	1.000	1.000	.500
City Manager	1.600	1.600	.600
Personnel	.500	.500	.500
City Clerk	2.000	2.000	1.350
Finance	5.050	5.050	5.200
Computer Services	.600	.600	.600
Administrative Services	.400	.400	1.850
Community Promotions	.000	.000	.000
Cable TV Administration/Education	1.000	1.000	.500
<b>TOTAL</b>	<b>12.150</b>	<b>12.150</b>	<b>11.100</b>
<u>COMMUNITY DEVELOPMENT</u>			
Planning	2.300	2.300	2.500
Code Enforcement	1.200	1.200	1.200
Building & Safety	.350	.350	.350
Environmental Services	1.000	1.000	1.000
Successor Agency Administration	.000	.000	1.100
Economic Development	.000	.000	.000
Prop "C" Administration	.250	.350	.150
Prop "A" Administration	.600	.250	.350
Metrolink	.150	.150	.150
Prop "R" Administration	.000	.250	.000
WIA Administration	1.150	1.150	.000
WHA Administration	2.200	2.200	2.200
<b>TOTAL</b>	<b>9.200</b>	<b>9.200</b>	<b>9.000</b>
<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
<b>TOTAL</b>	<b>4.050</b>	<b>4.050</b>	<b>4.050</b>
<u>PUBLIC SAFETY</u>			
Public Safety Administration	.250	.250	.500
Business License Enforcement	1.000	1.000	1.000
Vehicle Code Fines	.400	.400	.400
<b>TOTAL</b>	<b>1.650</b>	<b>1.650</b>	<b>1.900</b>
<u>COMMUNITY SERVICES</u>			
Recreation Administration	1.700	1.700	1.700
Parks Maintenance	7.050	5.050	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
<b>TOTAL</b>	<b>12.950</b>	<b>10.950</b>	<b>10.950</b>
<b>TOTAL FULL-TIME POSITIONS</b>	<b>40.000</b>	<b>38.000</b>	<b>37.000</b>

