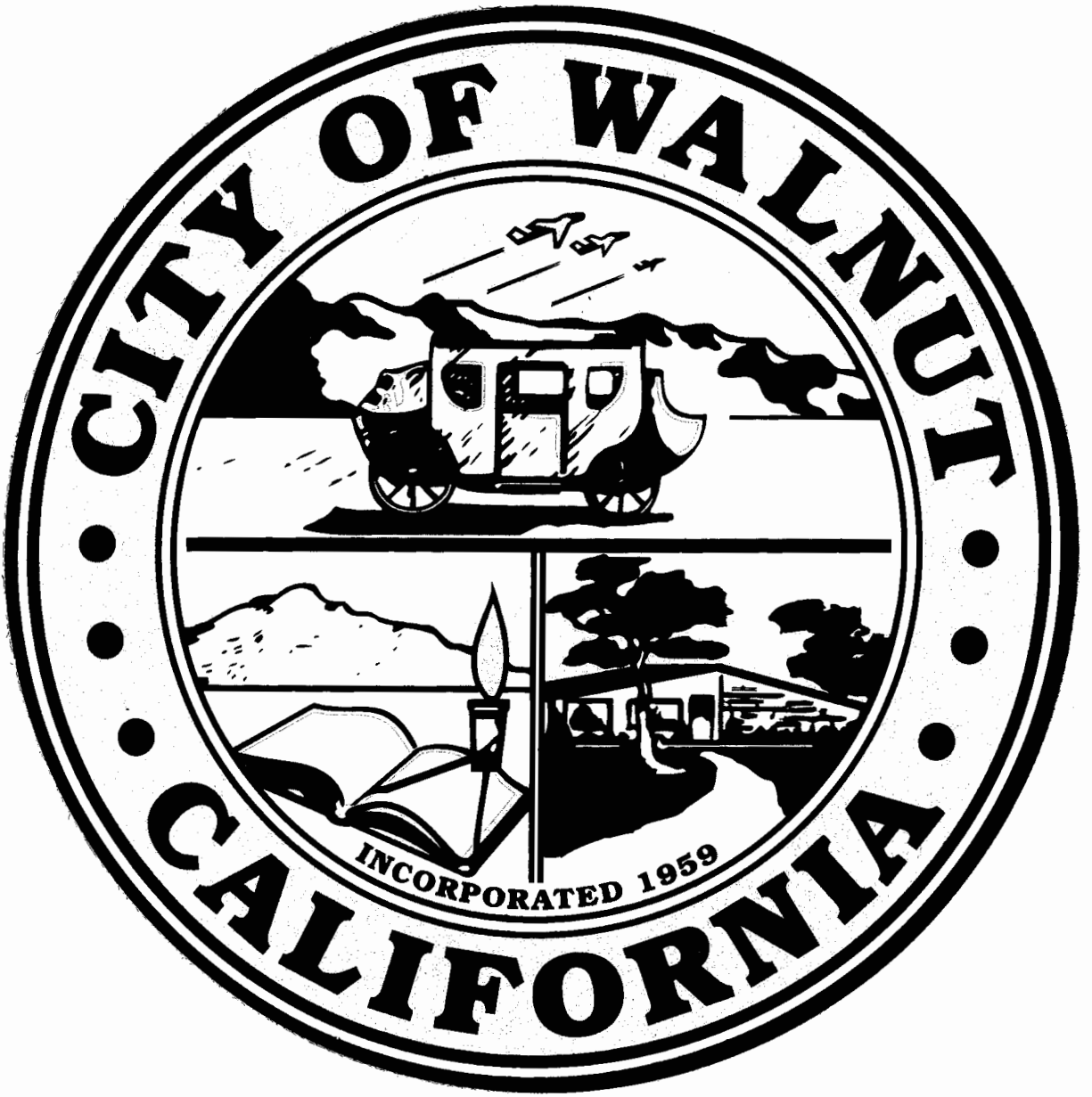


ANNUAL BUDGET



FISCAL YEAR 2025-26
CITY OF WALNUT, CALIFORNIA



City of Walnut

ANNUAL BUDGET

Fiscal Year 2025-2026

Walnut City Council

Linda Freedman, Mayor

Richard Cajulis, Mayor Pro Tem

Kaylee May Law, Council Member

Nancy Tragarz, Council Member

Dr. Allen Wu, Council Member

City Manager

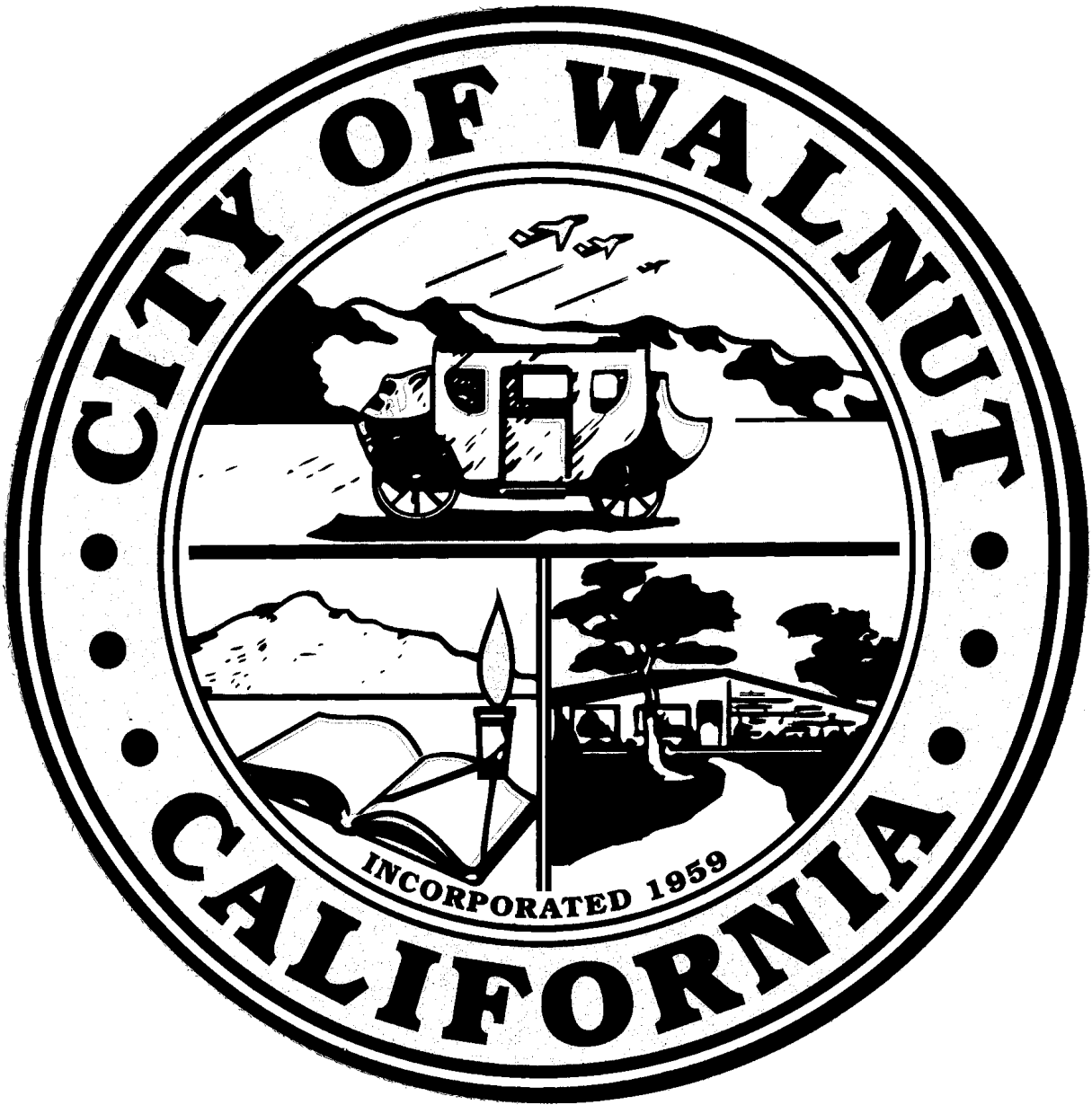
Tom Weiner

Budget Team

Alex Merkel Medina, Director of Finance

Yvette Meza, Finance Manager

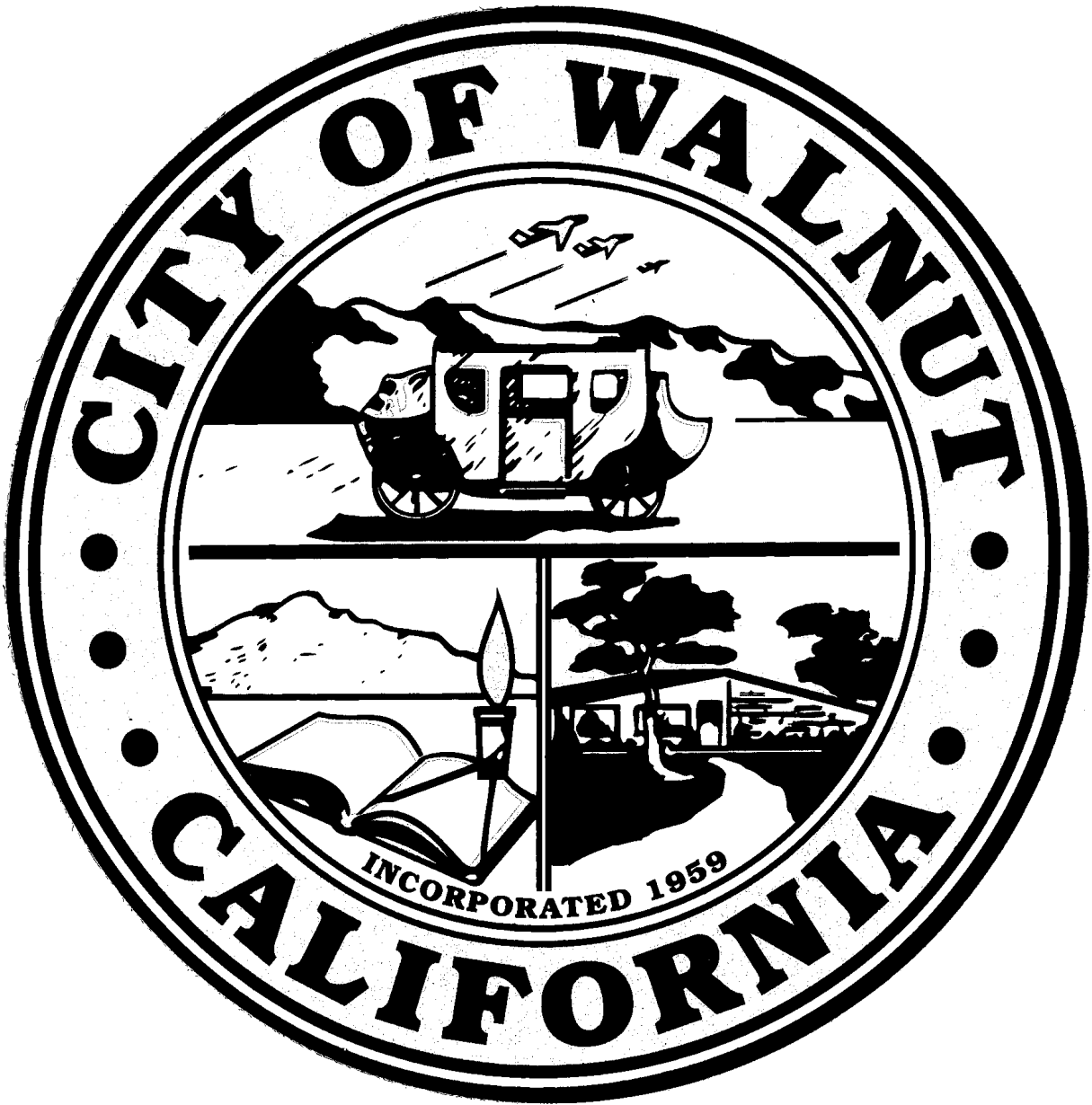




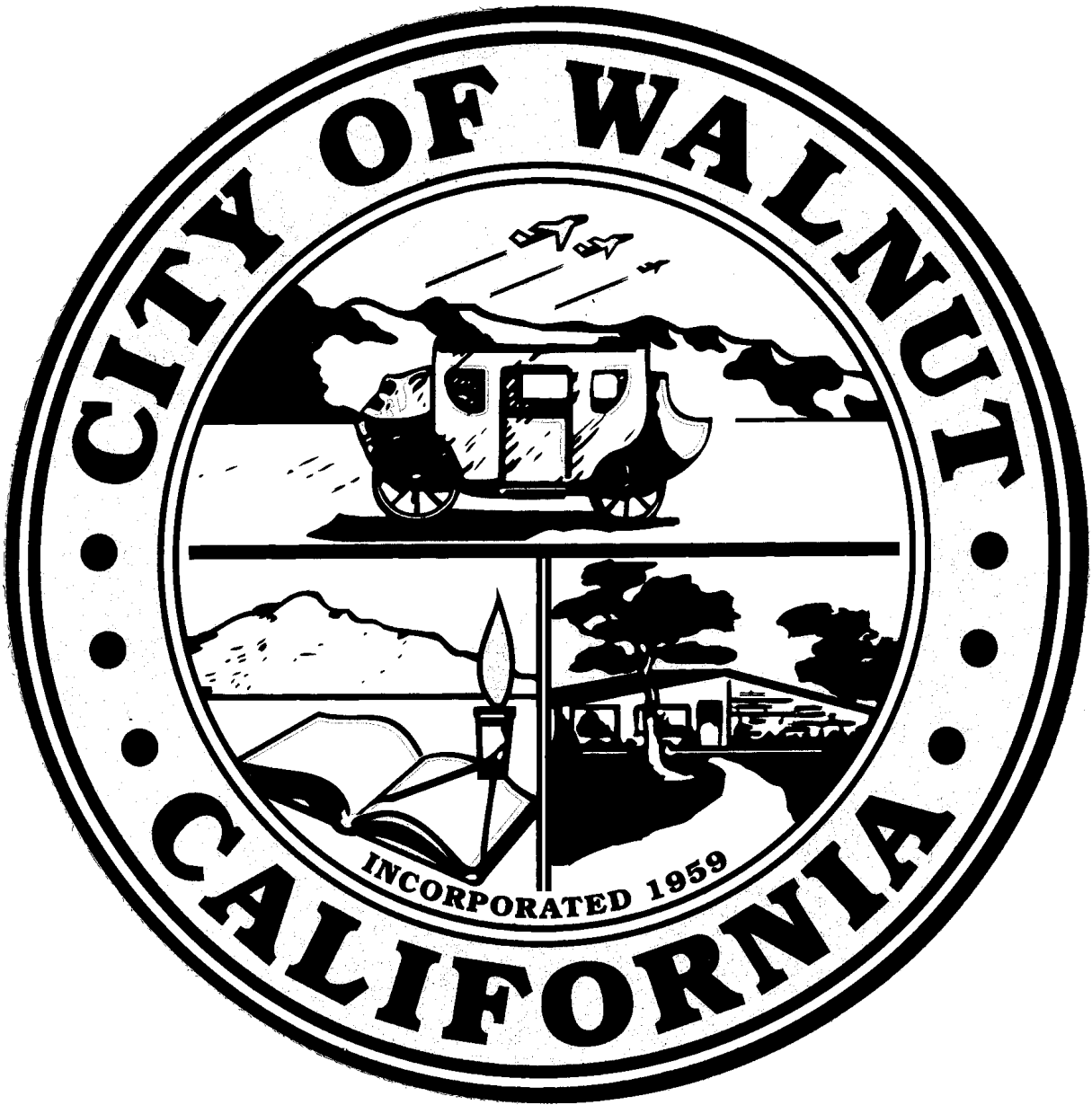
CITY OF WALNUT
FY 2025/26 ANNUAL BUDGET & CAPITAL IMPROVEMENT PROGRAM

TABLE OF CONTENTS

Section	Page No.
City Manager's Message	1
Mission Statement	13
Organizational Chart	14
Budgetary Assumptions and Trends	15
Budget Process & Calendar	20
Gann Appropriation Limit	25
About Walnut	26
Government Finance Officer's Association Award	31
Budget Summaries	33
Fund Balance - FY 24/25 Estimate	40
Fund Balance - FY 25/26 Budget	41
Fund Structure	45
Personnel Summary	52
Revenues	53
Expenditures: General Government	75
Expenditures: Community Development	139
Expenditures: Public Works	185
Expenditures: Public Safety	267
Expenditures: Community Services	295
Expenditures: Capital Projects (CIP)	343
Appendix: Chart of Accounts and Glossary	357



Introduction



CITY OF WALNUT

June 25, 2025

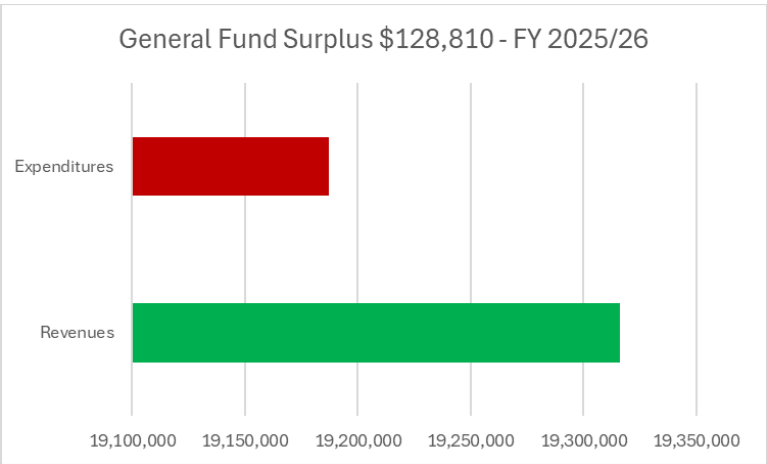
Honorable Mayor Freedman and Members of the Walnut City Council

SUBJECT: FISCAL YEAR 2025-26 ANNUAL BUDGET

It is my distinct privilege to submit to you the Annual Budget for the fiscal year beginning July 1, 2025. This document is not simply a collection of numbers, but a representation of our collective aspirations as a community. As you peruse the FY 2025-26 Budget, you will find concrete solutions to some of the most pressing challenges facing Walnut residents, businesses, and visitors. The appropriations contained herein connect these solutions with the resources necessary to fulfill them.

In aggregate of all funds, the annual budget contains \$28,717,340 in revenue and transfers-in, \$27,578,260 in operating expenditures and transfers-out, and \$7,697,900 in the Capital Improvement Program (CIP). The CIP is entirely funded through special revenue funds, with no impact on the General Fund.

The General Fund is the largest operating fund and may be expended for any legitimate governmental purpose. General Fund revenues and transfers-in are budgeted at a combined \$19,316,020 – representing current year resources. Expenditures and transfers-out for the General Fund are slated at \$19,187,219. This results in a budgetary surplus of \$128,810. A surplus occurs when revenues exceed expenditures in a given period. This is one mark of a fiscally stable agency. This surplus will be added to reserves and may be designated for use in future periods.



EXECUTIVE SUMMARY

Since its incorporation in 1959, the City of Walnut has strived to provide excellent service and a high quality of life for those within its limits. The FY 2025-26 Budget makes no exception. The following were key elements in the preparation of this year's operating budget:

- Los Angeles County Sheriff's Department contract – 4.37% increase in per unit Deputy Sheriff costs; 0.5% increase in Liability Trust Fund costs. Staffing levels have not been altered despite these increases.
- Increased personnel expenses in all departments due to a new Memorandum of Understanding (MOU) with the classified bargaining unit; approved adjustments to management and executive salaries and benefits.
- A shift away from the use of American Rescue Plan Act (ARPA) funds based on federal spending deadlines.
- Continued subsidization of the Lighting and Open Space Maintenance District (LOSMD) by the General Fund due to assessment revenues being insufficient to cover expenses.
- General Fund expenditures for parks, equestrian trails, and building maintenance reimbursed by Recreation Facility Fund No. 20.

CHALLENGES FACING WALNUT

Like all municipalities, the City of Walnut contends daily with the task of balancing limited resources with significant obligations. Some of the policy issues at the forefront in the coming fiscal period are:

- Limited Sales & Use Tax revenues. Since only 3% of the land area within the City is zoned as "commercial", there is little opportunity for enhancement of the retail tax base.
- Depletion of the Recreation Facility Fund (Fund 20) balance, which is used to subsidize maintenance of parks, trails, and other facilities. At the current rate of expenditure, the fund balance will be fully exhausted by 2031.
- Possible cuts to federal programs based on executive branch action in Washington DC. This could include the Community Development Block Grant (CDBG) Housing Rehabilitation and Senior Services offerings.
- LOSMD – the inability of each zone to cover its costs (including landscaping, street lights, tree maintenance, and utilities) continues to place a strain on the General Fund. Property assessments are outdated and contain no provision for escalation.
- The finite land available for residential development within city limits will eventually be consumed, leading to a plateau in the property tax base as well as a reduction in Development Agreement revenues.
- Code Enforcement – an aging housing stock requires additional attention from City staff in order to preserve the character of the community – with a corresponding increase in costs.
- Long term deferred capital projects, especially replacement of bridle trail fencing.

REVENUES

In general, a conservative approach was taken with regard to revenue estimates in the preparation of the FY 2025-26 Budget. Although the City has achieved significant budgetary surpluses in recent years, it is important for the sake of long-term financial planning to examine a scenario in which revenues return to baseline levels. Fundamental to this analysis is the issue of whether or not the City is able to, at the very least, cover its costs. Are recurring revenues sufficient to finance rising

expenses without supplementation from reserves or reliance on one-time revenue spikes? In the case of the FY 2025-26 Budget, we have determined that they are.

Property tax, the largest revenue source for both the General Fund and the City as a whole, is budgeted to increase at least 2% or \$170,900. This amount will likely be exceeded based on the past ten (10) years' average increases. Additionally, as housing units such as those at "The Terraces" are added to the rolls, they bolster the total assessed value for the City. Sales & Use Tax has been held nearly constant in the new year budget, mirroring the estimated collections for FY 2024-25. This is a hedge against macroeconomic uncertainty in the market for consumer goods in the coming months, especially given the limited retail square footage available in Walnut. With the possibility of new stores on the horizon and continued economic development efforts, staff remains cautiously optimistic that Sales & Use Tax may exceed the figures provided herein.

Beyond taxation, the City has sought to increase cost recovery in the form of fees, licenses, and permits. In the latter portion of FY 2024-25, a revised Master Fee Schedule was brought for City Council consideration. Additionally, the *Passport Acceptance Facility Program* is being expanded under the management of the Administrative Services Department, with the intention of providing increased service hours to residents and visitors, as well as increasing the related revenues.

EXPENDITURES

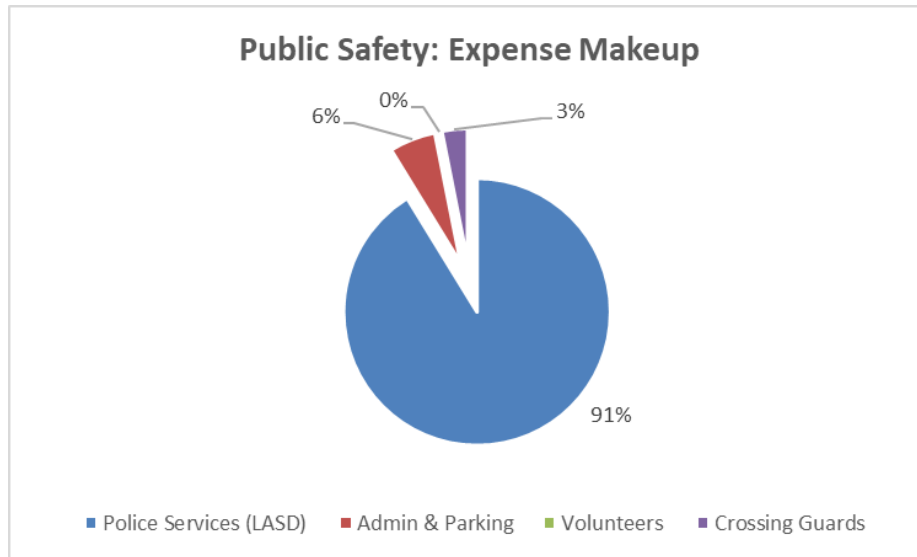
Expenditures across the budget have increased approximately 4% from the previous year's estimates. As discussed within the executive summary section, this owes largely to increases in contract costs for public safety, labor-related increases, and overall increases in the prices of goods and services (inflation is projected to be 2.1% in calendar year 2026, according to the Congressional Budget Office). The cumulative effects of these increased expenses tend to be concentrated in the General Fund.

A FOCUS ON PUBLIC SAFETY

On May 12, 2025, Sheriff Robert Luna issued a letter promulgating the FY 2025-26 rate increases for municipal law enforcement services. Deputy Sheriff billing rates will be increased by 4.37%, and the Liability Trust Fund will increase to 13.0% (up from 12.5%) of the total monthly fee. The impact of these changes has been fully accounted for in this budget.

Notwithstanding the added expense, staffing levels for field patrol units remain unchanged from prior years – allowing for quick response times to emergency calls and a visible presence on city streets. Additionally, the contract continues to provide for two (2) full-time Special Assignment Officer (SAO) units conducting targeted enforcement in areas of concern. Lastly, the FY 2025-26 Budget contains \$250,000 earmarked for overtime patrols for the suppression of residential and commercial burglaries, as well as addressing traffic concerns.

In total, \$5,521,710 has been dedicated to Public Safety, reaffirming the City of Walnut's longstanding commitment to maintaining a safe environment within its boundaries. The chart below provides a breakdown of the major segments of the Public Safety budget.



CAPITAL PROJECTS

Consistent with previous years, the physical infrastructure and rights-of-way within the Walnut community are a top priority for the City. Maintaining modern, safe, and aesthetically pleasing neighborhoods requires a significant investment of resources. For FY 2025-26, \$7,697,900 has been budgeted for the Capital Improvement Program (CIP) which includes twenty-one (21) projects. The following categories of CIP projects will be given the most attention over the next twelve months:

- Street pavement improvements including slurry seal treatments in residential areas as well as major rehabilitation of sections of Valley Blvd. and La Puente Rd.
- Completion of the traffic signal battery backup installations
- Intersection improvements at Grand/La Puente and Valley/Pierre - traffic safety
- Stormwater enhancements to protect the environment
- Upgrades to recreational facilities including the Gym/Teen Center and Senior Center
- Park and trail projects

PERSONNEL

A new Memorandum of Understanding (MOU) will take effect on July 1 between the City of Walnut and the Walnut City Employee's Association (WCEA). Terms of the agreement include a 3% cost of living adjustment, a one-time bonus payment, and compensation modifications to selected positions to attain better alignment with current labor market conditions. At the direction of the City Council, adjustments were also made to salary ranges for select management and executive positions. The corresponding increases in wages and benefits are displayed throughout the FY 2025-26 Budget in each department.

The full-time employee count has increased from the prior year budget of thirty-six (36) to thirty-eight (38) in the new budget year. This represents the addition of the Administrative Specialist during the course of FY 2024-25, and the proposed addition of a FT Recreation Coordinator in FY 2025-26.

The Unfunded Actuarial Liability (UAL) from the California Public Employees Retirement System (CalPERS) has risen by \$133,000 year-over-year. This is reflective of capital market conditions as well as actuarial formulas related to employee statistics and has been incorporated into the retirement expense account of each operating department within this budget. The City of Walnut will save over \$30,000 in FY 2025-26 by electing to pay the UAL as a lump sum rather than a monthly installment.

OPERATING BUDGET FORMAT

The Fiscal Year 2025-26 operating budget conforms to the modified program format. The five (5) major programs are: *General Government, Community Development, Public Works, Public Safety, and Community Services*. The budget allocations for each of these major programs are further divided into sub-programs to accurately facilitate tracking costs.

PROGRAM AND DEPARTMENT GOALS

Each Budget Program includes a section providing narrative information on 1) their goals for the upcoming year and 2) measurable outputs (non-financial performance indicators). These goals and measurable outputs provide a means to connect financial resources with operational metrics. They track the progress the City has made during the previous year and provide a simple way to view both strengths and areas needing improvement.

FURTHER INQUIRY

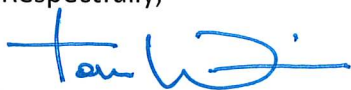
For additional information related to the FY 2025-26 Budget or the City of Walnut in general, please contact Alex Merkel Medina, Director of Finance – (909) 595-7543.

CONCLUSION

The strength of the FY 2025-26 budget lies in its inspiration – the Walnut community. By ensuring adequate funding of law enforcement and crime prevention initiatives, the City underscores its commitment to maintaining a safe environment for all. Targeted investments in infrastructure ensure that the City's foundational systems remain reliable and support long-term growth. This strategic focus not only addresses immediate concerns but ensures that Walnut is poised for success for many years to come.

I would like to acknowledge the City Council for its leadership and direction in the preparation of this budget. Furthermore, my sincerest thanks go out to staff for their efforts and collaboration. My final gratitude is reserved for the citizens of Walnut. The enthusiasm with which you participate in local affairs is representative of the highest ideals of our democracy.

Respectfully,



Tom Weiner
City Manager

RESOLUTION NO. 25-29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WALNUT ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2025-26

WHEREAS, in accordance with Section 1.08.070(F)(7) of the Walnut Municipal Code, the City Manager has prepared the City's budget for the fiscal year commencing July 1, 2025, and ending June 30, 2026; and

WHEREAS, the City Council has conferred with the City Manager, City Staff, and the community in public meetings, and has deliberated and considered the proposed budget; and

WHEREAS, proceedings for adoption of the Fiscal Year 2025-26 Annual Budget have been duly taken.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WALNUT DOES RESOLVE AS FOLLOWS:

SECTION 1. The City Council finds that the City's parks, open space, and trails system is of utmost importance to the City and supports the physical character of the City and the health and welfare of its residents. The City Council further finds that offsetting maintenance and operations costs for these important public facilities by allocating funds from Recreation Facility Fund No. 20 will preserve the quality and safety of the City's parks, open space and trails without imposing an increased demand on the City's General Fund.

SECTION 2. The City Council finds the proposed budget, including all transfers of funds listed therein, is to the City's best advantage and in the interests of the health and welfare of the City's residents.

SECTION 3. The budget is hereby adopted as the Annual Budget for the City of Walnut for the Fiscal Year commencing July 1, 2025, and ending June 30, 2026, with expenditures in the amount of \$25,463,650 and interfund transfers of \$2,114,610.

SECTION 4. The budget is hereby adopted as the Capital Improvement Program Budget for the City of Walnut for the Fiscal Year commencing July 1, 2025, and ending June 30, 2026, in the amount of \$7,697,900.

SECTION 5. At the close of the fiscal year, unexpended appropriations for authorized but, uncompleted projects in the Capital Improvement Program Budget may be carried forward to the next succeeding budget upon City Council approval.

SECTION 6. The City Council reaffirms the Committed Fund Balances as identified in the Fund Balance Policy and any unassigned balance in the General Fund as of June 30, 2025, shall be transferred as per the Fiscal Policy.

SECTION 7. There is hereby appropriated to each account set forth in said budget, the sum shown for such account in the FY 2025-26 Annual Budget, and the City Manager is authorized and

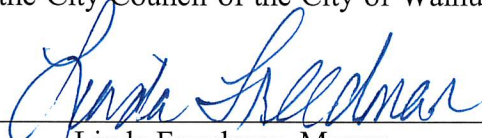
empowered to expend such sum for the purpose of such account. No expenditure by any office or department for any item within an account will exceed the amount budgeted therefore without prior approval of the City Manager. The City Manager may authorize transfers of appropriations between departments and accounts within the same fund.

SECTION 8. That the legal level of budgetary control shall be at the fund level and total appropriations for each fund may only be increased by an action of the City Council.

SECTION 9. A copy of the proposed Annual Budget for the Fiscal Year 2025-26 is on file in the City Clerk's office and will be posted to the City's website upon adoption.

SECTION 10. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Walnut this 25th day of June 2025.


Linda Freedman, Mayor

ATTEST:


Teresa De Dios, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF WALNUT)

I, Teresa DeDios, City Clerk of the City of Walnut, do hereby certify that the foregoing Resolution No. 25-29 being:

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WALNUT
ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2025-26**

was approved and adopted by the City Council of the City of Walnut on the 25th of June 2025, by the following vote:

AYES:	COUNCILMEMBERS:	CAJULIS, FREEDMAN, LAW, TRAGARZ, WU
NOES:	COUNCILMEMBERS:	NONE
ABSTAIN:	COUNCILMEMBERS:	NONE
ABSENT:	COUNCILMEMBERS:	NONE


Teresa De Dios, City Clerk

RESOLUTION NO. 25-25

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WALNUT
APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT
IN THE AMOUNT OF \$37,931,956 FOR THE FISCAL YEAR 2025-26**

WHEREAS, the voters of California, on November 6, 1979 added Article XIII-B to the State Constitution placing various limitations on the appropriations of the State and local governments; and

WHEREAS, Article XIII-B provides that the appropriations limit for the Fiscal Year 2025-26 is calculated by adjusting the base year appropriations of Fiscal Year 1978-79 for changes in the cost of living and population; and

WHEREAS, Proposition 111, passed by the voters of California on June 5, 1990, requires the City Council to select the adjustment factors each year; and

WHEREAS, the appropriations subject to limitation in Fiscal Year 2025-26 shall be based on the 2024-25 appropriation limit of \$35,375,161 as established by Resolution No. 24-35, and recomputed based on Proposition 111 guidelines and adjusted by the California Per Capita Income change of 6.44% and the City of Walnut population change of 0.74% as reported by the State Department of Finance in May 2025; and

WHEREAS, the information reported by the State Department of Finance necessary for making these adjustments is available at City Hall in the City Finance Department; and

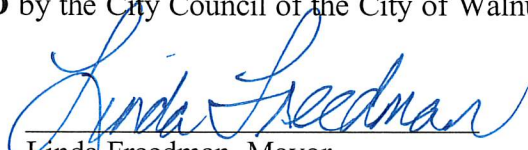
WHEREAS, the City of Walnut has complied with all of the provisions of Article XIII-B in determining the appropriation limit for Fiscal Year 2025-26.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WALNUT,
CALIFORNIA DOES RESOLVE AS FOLLOWS:**

SECTION 1. That the appropriations limit in Fiscal Year 2025-26 shall be \$37,931,956 for the City of Walnut and that the inflation factor used was the California Per Capita Personal Income and the population factor used was the City of Walnut population growth.

SECTION 2. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of Walnut this 25th day of June 2025.


Linda Freedman, Mayor

ATTEST:


Teresa De Dios, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF WALNUT)

I, Teresa De Dios, City Clerk of the City of Walnut hereby certify that the foregoing Resolution No. 25-25 being:

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WALNUT
APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT
IN THE AMOUNT OF \$37,931,956 FOR THE FISCAL YEAR 2025-26**

was approved and adopted by the City Council of the City of Walnut on the 25th of June 2025, by the following vote:

AYES: COUNCILMEMBERS: Cajulis, Freedman, Law, Tragarz, Wu
NOES: COUNCILMEMBERS: None
ABSTAIN: COUNCILMEMBERS: None
ABSENT: COUNCILMEMBERS: None



Teresa De Dios, City Clerk

**APPROPRIATION LIMIT
FISCAL YEAR 2025-26
REVENUE SUBJET TO LIMIT**

Source	Budget (FY 25/26)
Property Tax	9,148,200
Sales & Use Tax	2,201,000
Public Safety Augmentation Fund	225,000
Franchise Tax	1,160,000
Business License Tax	150,000
Tobacco Retail License	12,000
Realty Stamp Tax	200,000
Development Tax	40,000
Interest Earnings on Tax Proceeds	504,128
Total Proceeds of Taxes	\$ 13,640,328

Calcuation of Interest Earnings:

Proceeds of Taxes (without interest)	13,136,200
--------------------------------------	------------

Total Revenues per budget	26,602,730
Less Interest Revenue budget	(983,200)
	<u>25,619,530</u>
Tax Proceeds as a % of revenue budget	51%
Total Interest Earnings x 51%	504,128

**APPROPRIATION LIMIT
FISCAL YEAR 2025-26
COMPUTATION OF LIMIT**

2024-25 Appropriation Limit		\$ 35,375,161
County of Los Angeles Population Growth Factor (A)	1.0644	
California Per Capital Personal Income Growth Factor (B)	1.0074	
Adjusted Growth Factor (A x B)		<u>1.072277</u>
2025-26 Appropriation Limit (Prior Year Limit x Adjusted Growth Factor)		<u><u>\$ 37,931,956</u></u>

**APPROPRIATION LIMIT
FISCAL YEAR 2025-26
APPROPRIATION SUBJECT TO LIMIT**

	Fiscal Year 2025-26
Appropriation Limit per calculation	\$ 37,931,956
Appropriation Subject to Limit:	
Tax Proceeds	\$ 13,640,328
Excess Fees	-
	<u>\$ 13,640,328</u>
Margin	\$ 24,291,628

City Mission Statement

Our mission is to exceed expectations of the people of Walnut. We collaborate with the community to enhance our civic pride.

Walnut is a place where small town values are respected and blended with contemporary ideals. It is a community that considers the lessons of the past, understands current and future realities, and shares a sense of cultural belonging. These are the core values celebrated on the eve of the City's 50th anniversary with our mission statement.

We will exceed expectations by:

- Delivering an excellent level of service
- Striving to be educated and well informed
- Rewarding innovation
- Seeking new cost efficiencies
- Preparing Walnut for the future

We will collaborate by:

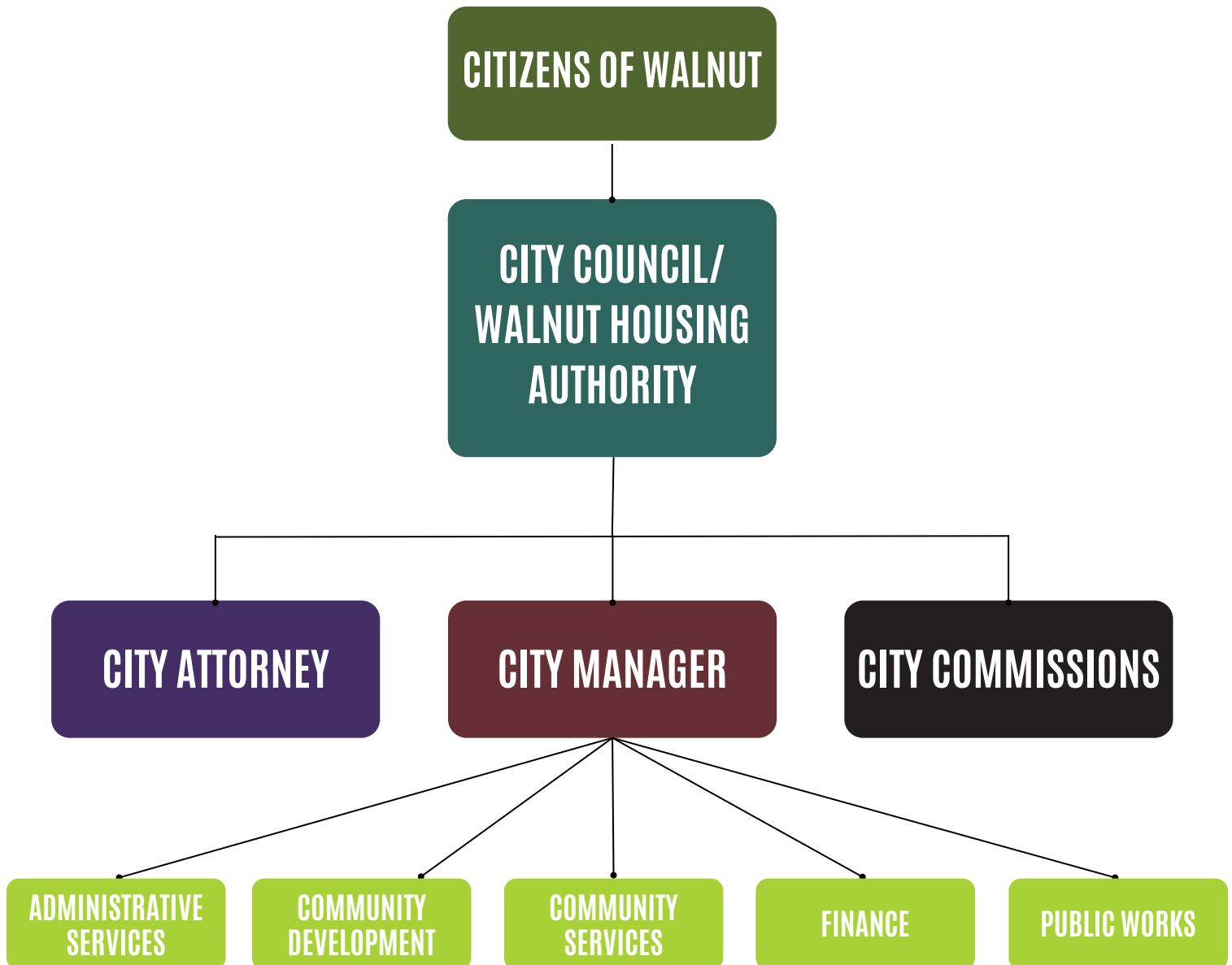
- Encouraging open discussion
- Responding to residents with courtesy
- Embracing cultural diversity
- Providing clear directions for people using our services
- Building teamwork among employees

We will enhance civic pride by:

- Ensuring the City is well maintained
- Promoting Public Safety
- Offering superior facilities and programs
- Creating opportunities for Walnut families
- Honoring the City's history
- Supporting a prosperous business environment
- Recognizing achievements

CITY OF WALNUT

CITY ORGANIZATIONAL CHART



CITY OF WALNUT

Revenue and Expenditure Budget Information:

Assumptions & Trends

The 5-Year revenue and expenditure projections contained herein for Fiscal Year 2025-26 through FY 2029-30 are based on historical budgetary trends as well as economic forecasts for the greater Los Angeles region. Also taken into consideration is information supplied by external parties, such as the California Department of Finance, Los Angeles County MTA, L.A. County Development Authority, myriad other countywide offices, the Bureau of Labor Statistics, and the Congressional Budget Office.

A conservative course was taken in the development of both the FY 2025-26 Budget as well as the multi-year models. Property Tax, the General Fund's largest source of revenue, has been programmed with a 2% annual increase for the next five years. Over the past decade, Property Tax receipts have risen an average of 4% per year. The lower percentage used in this projection allows for flexibility in the event of slow growth in the real estate market. Realty Stamp Tax (also known as deed transfer tax) has also been set to increase at the 2% rate, given its relationship to the housing market. Staff is cautiously optimistic that Property Tax will continue in the vein of historical results.

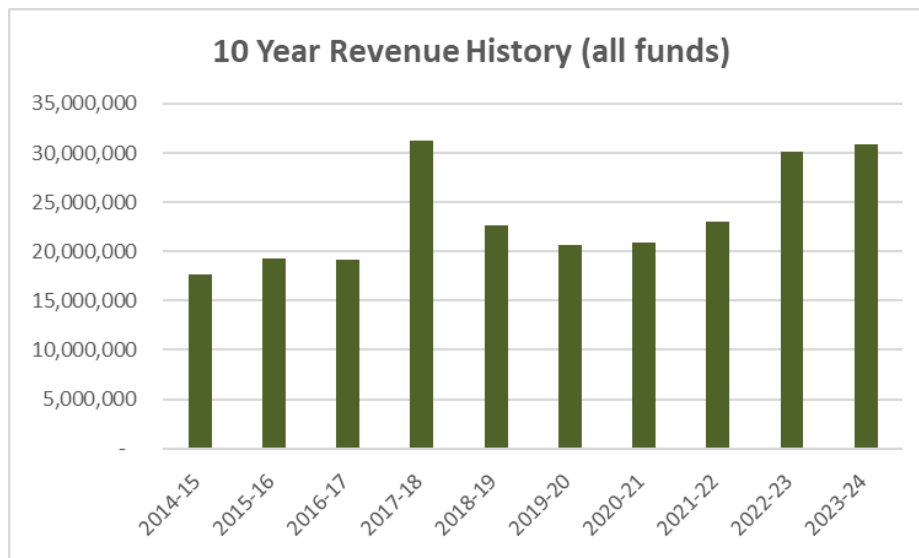
In FY 2025-26, no material increase in Sales & Use Tax revenues from prior year levels is budgeted. Starting in FY 2026-27, a modest 1% yearly increase is predicted. Based on uncertainty regarding tariffs and other economic policies at the national level, as well as the geographical limitations of the City's boundaries, staff believes this outlook is appropriate for now. Business License Tax and Tobacco Retail License Tax are held flat across the entire forecast period. Once again, this is due to the physically limited space for business expansion in Walnut. Furthermore, the rates for these taxes cannot be modified without voter approval.

Recreation Charges and Charges for Services, which are fee-based categories, are expected to rise by 5% per year. This is based on a continuous pattern of increased demand for classes, activities, events, and other services provided by the City. License and Permit income is realistically expected to decrease slightly over the course of the projection, as the Walnut area slowly becomes built-out.

It is noteworthy that the 5-Year revenue projection does not include any Development Agreements or Proposition "A" exchanges. These revenue sources have been significant for the City in recent years. However, by their nature, they are one-time revenues and cannot be guaranteed to continue in perpetuity. As such, they have been excluded from this calculation.

Special revenue funds, including subventions and grants from federal, state, and county agencies, were input with a 1% year-over-year increase across the board. These intergovernmental revenues are subject to substantial variation due to factors outside of the City's control – therefore, a conservative escalator is applied in the interest of prudence. An exception would be the American Rescue Plan Act (ARPA), which was a one-time source and will not be continued.

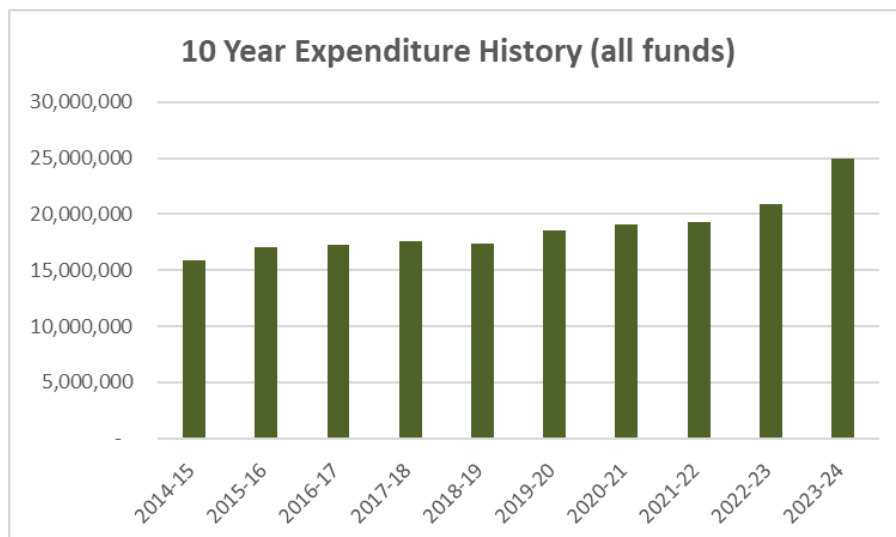
The following chart provides a historical record of revenue trends over the past ten (10) years.



Expenditure assumptions have been crafted with a similar principle of conservatism in mind. The personnel category houses salary and benefit expenses for full-time and part-time employees. Recent Memoranda of Understanding (MOU) with the Walnut City Employee's Association have provided 3% cost of living adjustments. As such, the five-year expenditure projection assumes 3% annual increases in personnel costs.

Operating expenditures are predicted to increase at a rate of approximately 2% per year. This is based on the calendar year 2026 estimated inflation rate provided by the U.S. Congressional Budget Office. Public Safety operating expenditures, on the other hand, have been programmed in the model to increase by 4% each year since this function consists primarily of the Los Angeles County Sheriff's Department police services contract. This contract has seen steeper escalations in recent years and is one of the City's single largest outlays in every budget cycle.

The following chart provides a historical record of expenditure trends over the past ten (10) years.



ECONOMIC ANALYSIS

The U.S. economic outlook for the next 12 months paints an unusual picture, with policy shifts, inflationary pressures, and trade issues remaining primary concerns. Inflation, although mellowed, will continue to be a significant factor in the procurement of goods and services. The Consumer Price Index (CPI) is expected to hover between 2.0% and 3.5%, partly due to supply chain disruptions and higher import costs with tariffs on the horizon. The labor market shows signs of cooling, with unemployment rates anticipated to rise modestly to approximately 4.2% by the end of 2025 as inflation goes down. The Federal Reserve has initiated a process of lowering interest rates but has done so slowly. Cutting rates helps to reduce inflation but can also reduce growth in Gross Domestic Product (GDP), a common measure of economic output.

FEDERAL CONSIDERATIONS

As of the publication of this report, the federal government has undertaken unprecedented reductions in spending. Contraction in certain industrial sectors may be expected, as well as cuts to local aid, grants, and programs. The City of Walnut has a below-average exposure to federal funding and does not consider this a significant risk at this time. Staff will continue to monitor this situation in the near term.

DEBT MANAGEMENT

Pursuant to California Government Code Section 43605, general law cities may not incur general obligation indebtedness (bonds) in excess of 15% of the assessed value of real property within the city's boundaries. In conformity with this formula, the legal debt limit for the City of Walnut is \$224,013,551. The City currently has no general obligation debt or bonds of any kind outstanding and has no plans to issue debt in the foreseeable future.

CASH MANAGEMENT

The City Treasurer (Director of Finance) manages the City's investment portfolio by prioritizing three key objectives in a specific order: safety, liquidity, and yield. First and foremost, safety is the top priority, ensuring that public funds are protected from loss by investing in highly secure instruments, such as State and County investment pools, US government securities, or insured deposits. Next, the treasurer maintains liquidity to guarantee that sufficient cash is readily available to meet the city's short-term obligations, such as payroll and operating expenses, without incurring penalties or losses. Finally, while yield—the percentage rate return on investments—is important, it is pursued only after ensuring that safety and liquidity requirements are met. This structured approach safeguards public funds while allowing for responsible financial growth.

BUDGETARY BASIS

This document represents the City Council's annual budget for 2025-26. As the budget is organized and operated on a fund basis, the underlying accounting records for general governmental operations are maintained on a modified accrual basis. Under this method of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the fiscal period while expenditures are recognized in the accounting period in

which a liability is incurred.

The budget is prepared on a line-item basis by 1) department and 2) fund and presented in this document in a modified program format. The five major programs are:

GENERAL GOVERNMENT
COMMUNITY DEVELOPMENT
PUBLIC WORKS
PUBLIC SAFETY
COMMUNITY SERVICES

The budget allocations for each of these major programs are captured in sub-programs to readily enable the tracking of costs.

Appropriation requests are adjusted to be equal or less than the projected revenues of the fund, or approval is requested to utilize restricted fund reserves. Several departments receive funding from a number of different funds as frequently occurs in the Public Works Division. The department/fund structure ties directly to the accounting system organization so departments are familiar with the line-item orientation of the budget used by the City in preparing the annual budget.

FINANCIAL AND BUDGET POLICIES

The budget document is a policy statement and financial plan that allocates City resources such as personnel, materials, and equipment in tangible ways to achieve the general goal of a balanced budget. It is, therefore, prudent for the City to have in place adopted fiscal policies to guide the City Council and staff through the budget decision-making process. These policies are as follows:

RESERVES

- Maintain a minimum of 50% of the General Fund budget for maintenance and operations (“Rainy Day Fund”).
- Maintain a \$1 million Self-Insured deposit fund reserve and a \$1 million Disaster Recovery Fund reserve for future emergencies.
- After the annual audit is completed each year, determine if there is a surplus of General Fund monies. If the total source of funds is greater than the total use of funds then the result is a surplus. When this occurs, the surplus shall be equally divided and deposited into the Facility Maintenance Fund and the Capital Outlay Fund or at the discretion of City Council.

FACILITIES

- Plan for new facilities only if operations and maintenance cost will not impact the operating budget.
- Provide adequate routine maintenance each year to avoid the cost of deferred maintenance.

NEW SERVICES

- Add new services only when a need has been identified, and when adequate staffing and funding source have been provided.

PUBLIC SAFETY

- Provide funding to maintain the safety of the citizens of Walnut at a level to ensure that Walnut maintains one of the lowest crime rates in Los Angeles County.

LIGHTING AND OPEN SPACE MAINTENANCE DISTRICT (LOSMD)

- Utilize revenues derived from the Lighting & Open Space Maintenance District (LOSMD) to sustain the current level of maintenance and street lighting.
- Only add new areas to the LOSMD when the area is visible from a major street.

OPERATIONAL EFFICIENCIES

- Outsource City services when found to be cost effective with no loss of service levels.
- Provide staffing levels, which allow employees to respond promptly to service request from the public.
- Utilize consultants and temporary help instead of hiring staff for special projects or peak workload periods.
- Ensure that fee-supported services are staffed appropriately to render the services for which customers have paid.
- Work through regional agencies to share costs for local and mandated programs whenever possible.

EMPLOYEE DEVELOPMENT

- Attract and retain competent employees for the City workforce by compensating employees fairly, providing adequate training opportunities, ensuring safe working conditions, and maintaining a professional work environment.

ECONOMIC DEVELOPMENT

- Promote a mix of businesses, which contributes to a balanced community, develop programs to enhance and retain existing businesses, and pursue new developments and businesses which add to the City's economic base.

FISCAL MANAGEMENT

- Maximize investment revenue while maintaining safety and liquidity.
- Utilize grants and subsidies from other agencies when possible and cost effective.
- Charge fees for services, which reflect the cost of providing such services.
- Review fees annually, establish actual costs, adjust existing fees and establish new fees as needed.
- Recover costs when possible for facility use, planning and building services, code enforcement, community events, and administrative costs.

BUDGET PROCESS

Adoption of the annual budget is the single most significant policy decision, which the City Council makes. Although not mandated by the municipal code, the City Council practices the following budget process each year.

The budget process begins in January of each year with a "Budget Kick-Off" meeting, wherein Department Heads are given Budget Instruction booklets, Council guidelines, and worksheets for projecting departmental revenues and expenditures for the next fiscal year. In addition, meetings for mid-year reviews of the current year budget are held which allow Department Heads the opportunity to review their current work program, and plan for any changes to be recommended for the next fiscal year. Departments are then requested to submit their budget projections, providing an estimate of the Department's proposed budget, highlighting any new programs, major cost items, or reductions in programs. This information is compiled by the Finance Division and presented to the City Manager and all Departments as a draft budget.

At this early stage, the budget is usually unbalanced with projected appropriations exceeding projected revenues. This gap in revenues and appropriations is then addressed during meetings wherein the City Manager reviews departmental line-item budgets with all Department Heads. The goal of these meetings is to address where spending may be cut or revenues increased in order to balance the budget.

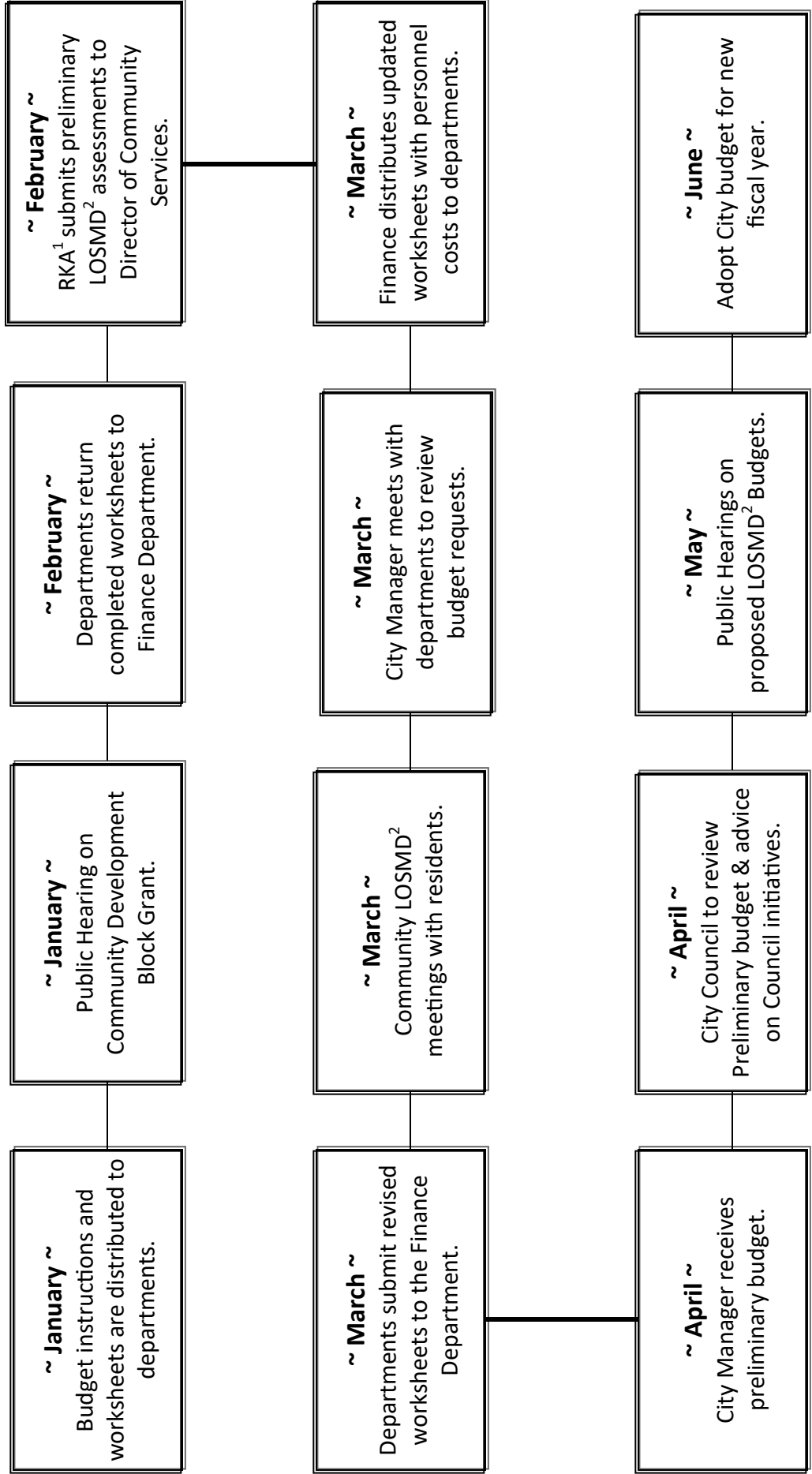
The Finance Division staff then uses all revised projections to produce a preliminary budget, which is submitted to the City Council for review. This document is made available to the public on the City website and at Walnut City Hall for review before the annual Budget Study Session. The budget is reviewed at a study session scheduled in April, wherein the City Council reviews the entire budget and directs any adjustments to be made to it. The budget is then recommended for City Council approval and adoption. This meeting is open to the public, and the Council takes into consideration any testimony from the public regarding the budget at this time.

Once approved and adopted final copies of the budget are produced and distributed in late June. It is also posted on the City's website www.cityofwalnut.org.

CITY OF WALNUT BUDGET PROCESS

¹RKA = RKA Consulting Group
– Assessment Engineer

²LOSMD = Lighting & Open
Space Maintenance District.
For other terms, please see
the Glossary.



**CITY OF WALNUT
BUDGET CALENDAR
2025-26**

DATE & TIME	ACTION BY	ACTION
January 22, 2025 <i>Wednesday</i>	City Council	Public Hearing on Community Development Block Grant
January 22 & 23, 2025 <i>Wednesday & Thursday</i>	City Manager/Departments Finance	Mid Year Budget Review & Budget Calendar Review Distribute: Budget Instructions, Revenue Worksheets, Expenditure Worksheets
February 6, 2025 <i>Thursday</i>	Departments	Submit detail request for Part-time and Seasonal hours with completed position schedules to Finance
February 6, 2025 <i>Thursday</i>	Departments	Submit completed Revenue and Expenditure Projections to Finance
February 26, 2025 <i>Wednesday</i>	City Council	Mid-Year Additional Appropriation and Budget Update
February 26, 2025 <i>Wednesday</i>	R K A	Submits preliminary LOSMD assessments to Public Works
March 6, 2025 <i>Thursday</i>	Finance	Finance Distributes completed Preliminary Personnel, Operations, and Capital budgets to departments Distribute Recap by Fund Schedule to City Manager
March 12 & 17, 2025 <i>Wednesday & Monday</i>	City Manager/Departments	City Manager meets with departments to review budget requests.
March 12, 2025 <i>Wednesday</i>	City Council Public Works	45-day notice for LOSMD Hearing
March 19, 2025 <i>Wednesday by 5:00 p.m.</i>	Departments	Submit final changes to Finance
March 24, 2025 <i>Monday at 7:00 p.m.</i>	Public Works	Community meeting with LOSMD residents
April 30, 2025 <i>Wednesday at 6:00 p.m.</i>	City Council/City Manager Departments	Budget Workshop Meeting
May 14, 2025 <i>Wednesday at 7:00 p.m.</i>	City Council	Public Hearing on LOSMD Budgets
May 21, 2025 <i>Wednesday at 7:00 p.m.</i>	Planning Commission Community Development	2025-26 CIP conformity with the City's General Plan
May 29, 2025 <i>Thursday</i>	City Clerk/Finance	CIP Budget - 10 day Public Hearing Notice
June 25, 2025 <i>Wednesday</i>	City Council	Public Hearing on CIP Adopt 2025-26 to 2029-30CIP
June 25, 2025 <i>Wednesday</i>	City Council	Adopt 2025-26 Budget
June 25, 2025 <i>Wednesday</i>	City Council	Adopt 2025-26 Appropriations Limit
June 25, 2025 <i>Wednesday</i>	Authority Members	Adopt 2025-26 WHA Budget

BUDGET AMENDMENT PROCEDURES

The City's Operating Budget may be amended by one of two methods: Continuing Appropriations approved by the City Council and Additional Appropriations approved by City Council. In all instances where appropriations are increased, funds must be available to match the request.

Continuing Appropriations: At the end of each fiscal year, the Finance Division requests that each department review their budgets for programs where expenditures are still outstanding. This may include appropriations for authorized, yet outstanding uncompleted projects. Continuing Appropriation requests are approved by the City Council upon recommendation by the Director of Administrative Services and/or City Manager.

Additional Appropriations: Throughout the year, the City Council may consider and approve departmental requests for additional appropriations, as needed, to fund activities not included in the adopted budget.

CAPITAL IMPROVEMENT PROGRAM (CIP)

Capital expenditures must meet the threshold of \$100,000 to be considered a capital project. These projects are either a permanent addition to the City's assets, including the design, construction, purchase of land, or major renovations to buildings or facilities. Included in this are infrastructure assets such as traffic control devices, streets and roadways, sidewalks, curbs, and gutters, landscaped areas, street lights, and park facilities.

The 2025-26 Annual Budget also includes the City of Walnut's Capital Projects Program. The Capital Projects Program is set up as a five-year program, starting with Fiscal Year 2025-26, and includes projects, which have been identified and recommended as necessary in the City of Walnut. The five-year program illustrates the expected distribution of appropriations for the City's multi-year projects. Funding for all Capital Projects is listed in this program. The five-year Capital Project Program is comprised of the following categories:

New and In Progress Projects

The "New" projects listed in this section of the program have been identified and recommended as necessary in the City of Walnut. Throughout the new fiscal year, projects scheduled to begin in Fiscal Year 2025-26 will be presented individually before the City Council to approve plans and specifications, review costs, consider the environmental assessment, and authorize the City Engineer to seek bids and award the contract.

The "In Progress" projects listed in this section of the program have previously been approved by the City Council, either in Fiscal Year 2024-25, or prior years. These projects were not completed as of June 30, 2025; therefore, the remaining balance of corresponding appropriations is carried over into the new Fiscal Year 2025-26 and beyond if necessary.

CAPITAL IMPROVEMENT PROGRAM (CIP) IMPACT

The Capital Improvement Program is funded entirely by special revenue funds, providing significant cost-savings to the City's General Fund by covering infrastructure improvements without drawing from operating budget resources. These restricted revenues include allocations from the Gas Tax Fund, Road Maintenance Rehabilitation Account Fund (RMRA/SB1), Park Improvement Fund, American Rescue Plan Act Fund (ARPA), Proposition C Fund, Bikeway Fund, Measure R Fund, Federal Grant Fund, Measure M Fund, Capital Equipment Fund, and Measure W Fund. Established by the City Council, the Capital Projects Fund is set aside for the enhancement of the City of Walnut's infrastructure. As legally restricted funds, these funding sources can only be used for specific purposes, preserving discretionary General Fund dollars for use in the future.

For Fiscal Year 2025-26, the City has allocated \$7,697,900 to the Capital Improvement Program (CIP), which encompasses twenty-one (21) projects. Major categories of projects slated for inclusion are:

- Street pavement upgrades, including slurry seal treatments in residential neighborhoods and major rehabilitation work on Valley Boulevard and La Puente Road
- Finalization of traffic signal battery backup installations
- Intersection safety enhancements at Grand/La Puente and Valley/Pierre
- Stormwater infrastructure improvements aimed at environmental protection
- Facility upgrades at the Gym/Teen Center and Senior Center
- Enhancements to parks and trail systems

The City prioritizes capital projects based on a structured approach that places the highest emphasis on public safety. Projects that address traffic and pedestrian hazards, infrastructure integrity, fires, floods, and environmental risks are considered first to ensure the well-being and health of the community. Once critical safety needs are met, consideration is given to improvements that enhance the aesthetics of the area and overall quality of life—such as park enhancements, trails, recreational facility upgrades, and beautification efforts. Approaching capital projects in this manner ensures that the infrastructure underlying our basic services is maintained in proper condition or replaced as necessary. It also represents an investment in the long-term livability and appeal of the Walnut community.

GANN APPROPRIATION LIMIT

Pursuant to Article XIII B of the California Constitution, adopted in 1979, establishes an annual limitation on appropriations of tax proceeds for all municipalities. This annual limitation is calculated by using the appropriations in the base year, Fiscal Year 1978-79, and adjusting that amount up or down each year using the growth of population and inflation factors provided by the California Department of Finance. Under Government Section 7910, the City Council is required to annually adopt by resolution the "Gann Appropriations Limit", restricting the amount of tax revenue that can be appropriated in any fiscal year budget.

The following summarizes the Fiscal Year 2025-26 Appropriation Limit

FY 2024-2025 Appropriations Limit (Prior Year)		\$	35,375,161
Change in Calif. Per Capita Income (Inflation Factor)			6.44%
Change in Population, City of Walnut (Population Factor)			0.74%
Calculation of Growth Index	(1.0644×1.0074)	=	1.0723
FY 2025-2026 Appropriations Limit (Current Year)		\$	37,931,956
Proceeds of Taxes per FY25/26 Budget			13,640,328
Amount Under Appropriations Limit			24,291,628

CITY OF WALNUT

About the City

The City of Walnut is situated in the southeastern portion of Los Angeles County, 20 miles east of downtown Los Angeles, and encompassing 8.9 square miles. The picturesque greater *Walnut* Valley is nestled between the steep San Jose Hills to the North and the gentle rolling Puente Hills to the South.

Walnut is located between the 10, 57, and 60 freeways with accessibility to four counties. Mount San Antonio Community College at Grand and Temple Avenues is conveniently located near California Polytechnic University, Pomona, at the City border. The City provides a pleasant mixture of country living with urban convenience. The climate of *Walnut* is mild and dry, with the average temperatures ranging from 54 degrees in the winter to 79 degrees in the summer. The annual rainfall for the city is 17 inches.

The elevation of *Walnut* is 519 feet above sea level, with gently rolling hills in the south rising to the rugged, steep hills of 1,375 feet to the north. The impressive backdrop of the *Walnut* Valley is the towering San Gabriel mountain range, with snow-capped Mt. Baldy, as well as the San Geronimo and San Jacinto ranges.

Walnut was named after the largest ranch, Rancho de Los Nogales, meaning "walnut" in Spanish. The City was founded in 1940 and incorporated on January 19, 1959, by local farmers and ranchers wanting to protect the environment. By 1960, the population was 1,000 and by 2003, the population had grown to approximately 30,000 making it one of the fastest growing cities in Los Angeles County.

The City government is directed by a five-member City Council elected by the community at large. This legislative body selects from its members the Mayor, and appoints a City Manager to administer the affairs of the City. The City is committed to providing its residents with a well-balanced mix of residential, employment, service and recreational opportunities.

The City Council adopted an Ethics/Conflict of Interest Program for the *City of Walnut* in 2003-04. The program was created by a Council appointed citizen ad-hoc committee that created a thorough booklet of information for the Council and potential Council candidates. In compliance with new legislation, all City Council Members and Commissioners have attended an Ethics/Conflict of Interest Program.

The City continues to implement strategies to enhance the economy in *Walnut*. The businesses at Snow Creek Village continue to provide a boost to local tax revenues. The City's top employer is Mount San Antonio Community College with 4,100 employees, followed by Edro Engineering Company, Inc. with 100 employees. The businesses in the City are mainly small businesses with an average of 6 employees. The majority of businesses in the City are wholesalers.

The *City of Walnut* is approximately 96% Residential and 4% Commercial/Industrial and is 98% built out.

CITY OF WALNUT
Miscellaneous Statistics
June 30, 2025

Type of City	General Law - January 19, 1959
Form of Government	City Council/City Manager
Population	27,867 (as of 1/1/2024)
Land Area	8.9 Square Miles
Number of Parks	11
Park Area	105.2 Acres
Equestrian/Hiking Trails	33 Miles
Water Utilities	Walnut Valley Water District Suburban Water Systems Golden State Water
Electric Utility	Southern California Edison Co.
Gas Utility	Southern California Gas Co.
Employees	36 Full-time
Cost Per Capita	\$935 (as of 6/30/24)

Source: City of Walnut Finance Division and California Department of Finance (dof.ca.gov)

Election and Voter Registration

Number of registered voters (November 2024)	19,486
Percent voted in last general election (November 2024)	68.1%
Number of vote-by-mail ballots (2024)	10,535
Number of precinct ballots (2024)	2,739

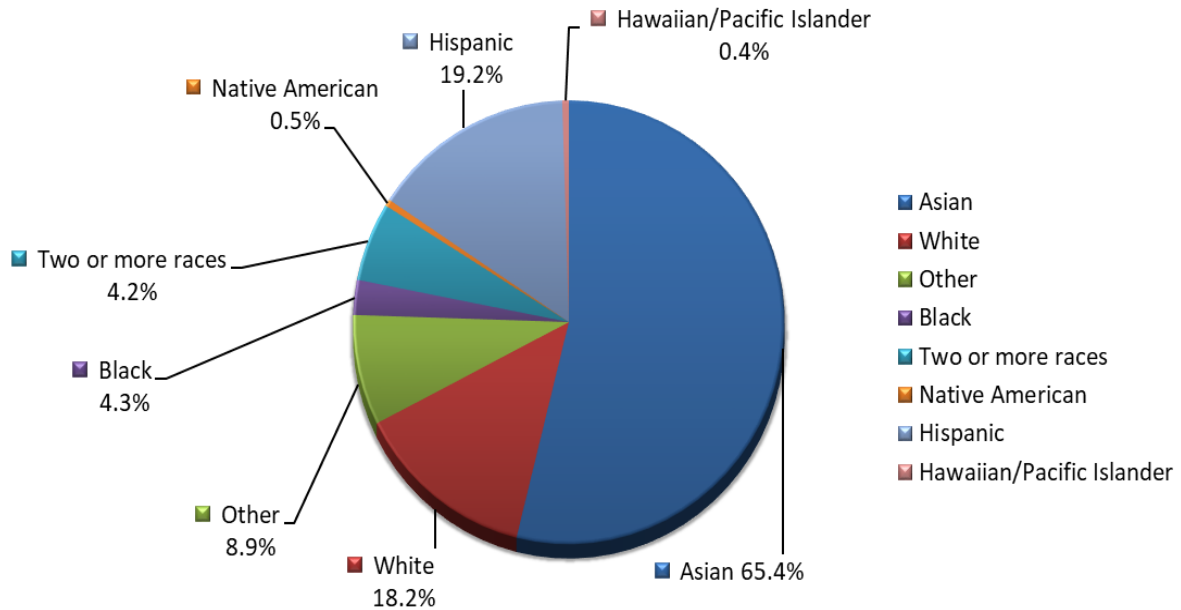
Source: City of Walnut Administration Department – City Clerk

Demographics

	City of Walnut	State of California
Population Characteristics		
Median Age	46.4	38.2
Average Household Size	3.30	2.80
Ethnicity		
Asian	67.7%	16.5%
White	12.7%	70.4%
Other	8.9%	34.3%
Black	2.5%	6.5%
Two or more races	7.5%	4.3%
Native American	0.3%	1.7%
Hispanic	18.3%	40.4%
Hawaiian/Pacific Islander	0.6%	0.5%
Education		
Bachelors Degree	55.3%	37.5%
High School or Higher	93.9%	84.8%
Housing Units	9,283	14,877,904
Median Household Income:	\$133,762	\$96,334

Source: 2020/2024 Census Data (Census.gov & Censusreporter.org), State Department of Finance – Property and Housing Estimates (dof.ca.gov)

City of Walnut Population by Race



Source: 2020 Census Data

Demographics Statistics Last Five Fiscal Years (in thousands of dollars)

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Square Miles	8.83	8.83	8.83	8.83	8.83
Number of Housing Units	9,061	9,074	9,197	9,241	9,283
Population	29,929	29,835	28,094	27,553	27,867
Personal Income	1,173,576	1,232,966	1,240,889	1,318,256	1,430,697
Per Capita Personal Income	39,211	41,326	44,169	47,844	51,555
Unemployment Rate	3.4%	10.2%	6.8%	3.6%	3.3%
Average Annual Population % change	-2.04%	-0.31%	-5.84%	-1.93%	1.14%

Sources:

City of Walnut Finance Division, as of June 30, 2024

California State Department of Finance

U.S. Bureau of Census

State of California Employment Development Department

**City of Walnut
Principal Employers**

<u>Employer</u>	<u>Number of Employees</u>	<u>Percent of Employment</u>	<u>Product/Services</u>
Mount San Antonio College	4,100	53%	Community College
Edro Engineering Company, Inc.	100	1%	Engineering
Stater Brothers Market #168	94	1%	Grocery Store
TJ Maxx #682	87	1%	Retail
Vons #2167	82	1%	Grocery Store
Alliance Industrial Refrigeration	80	1%	Industrial Refrigeration
Ronsin Photocopy, Inc.	78	1%	Photocopy Manufacturer
McDonald's	61	1%	Fast Food
Panera Bread #1630	56	1%	Restaurant
Fairway Injections Molds, Inc.	54	1%	Manufacture Mold Bases
Applebees's Neighborhood Grill	53	1%	Restaurant
Sodexo, Inc.	49	1%	Food Service Management
Home Goods #282	47	1%	Retail
Caliber Collision Centers	31	0%	Automotive-Repair
Starbucks Coffee #57777	28	0%	Coffee Shop
24 Hour Fitness #934	26	0%	Health Fitness Facility
Nina's Mexican Food	-	0%	Restaurant
Mwave.com/Multiwave	-	0%	Computer Wholesales

Source: *City of Walnut Finance Division
As of June 30, 2024*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

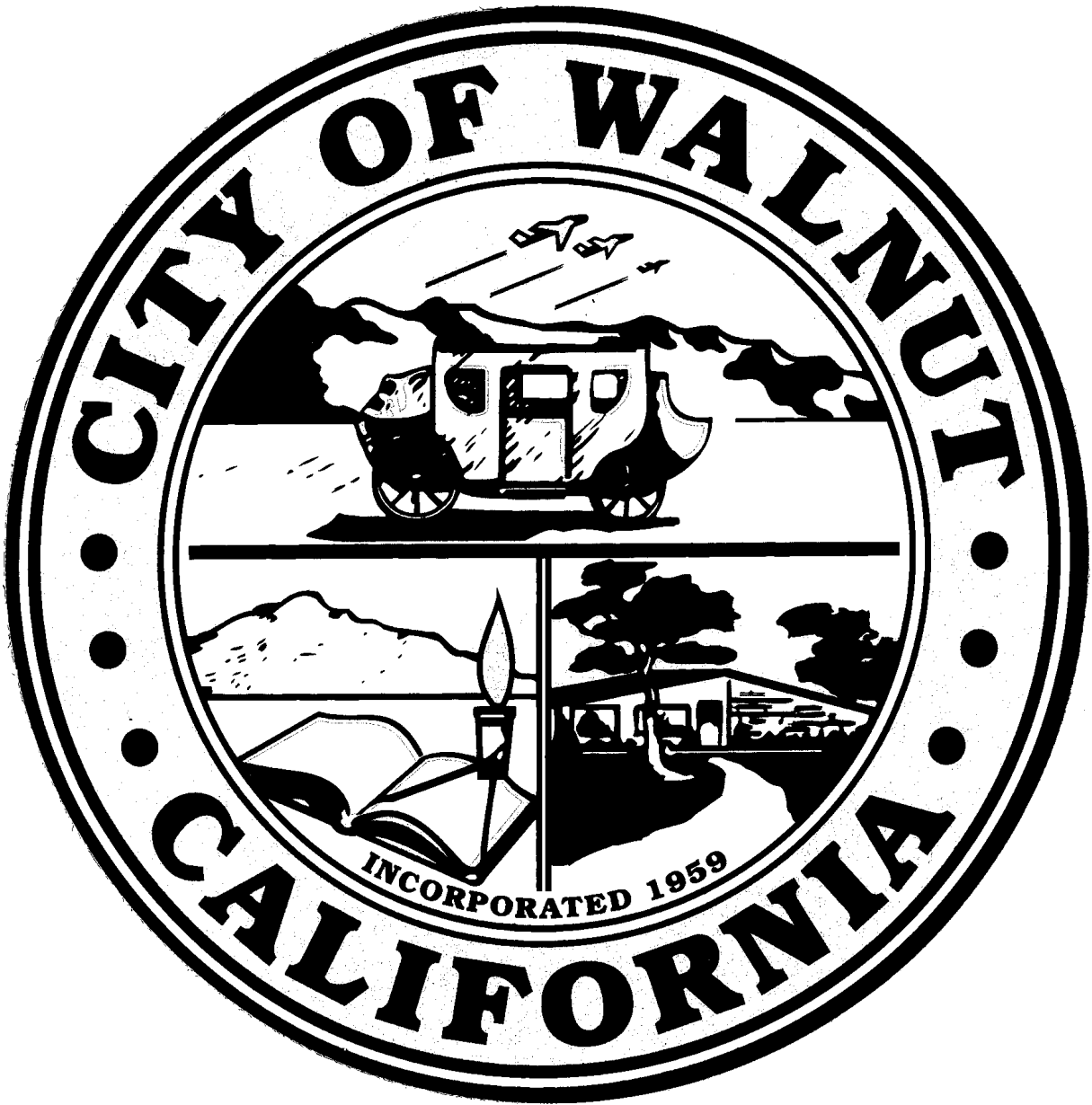
**City of Walnut
California**

For the Fiscal Year Beginning

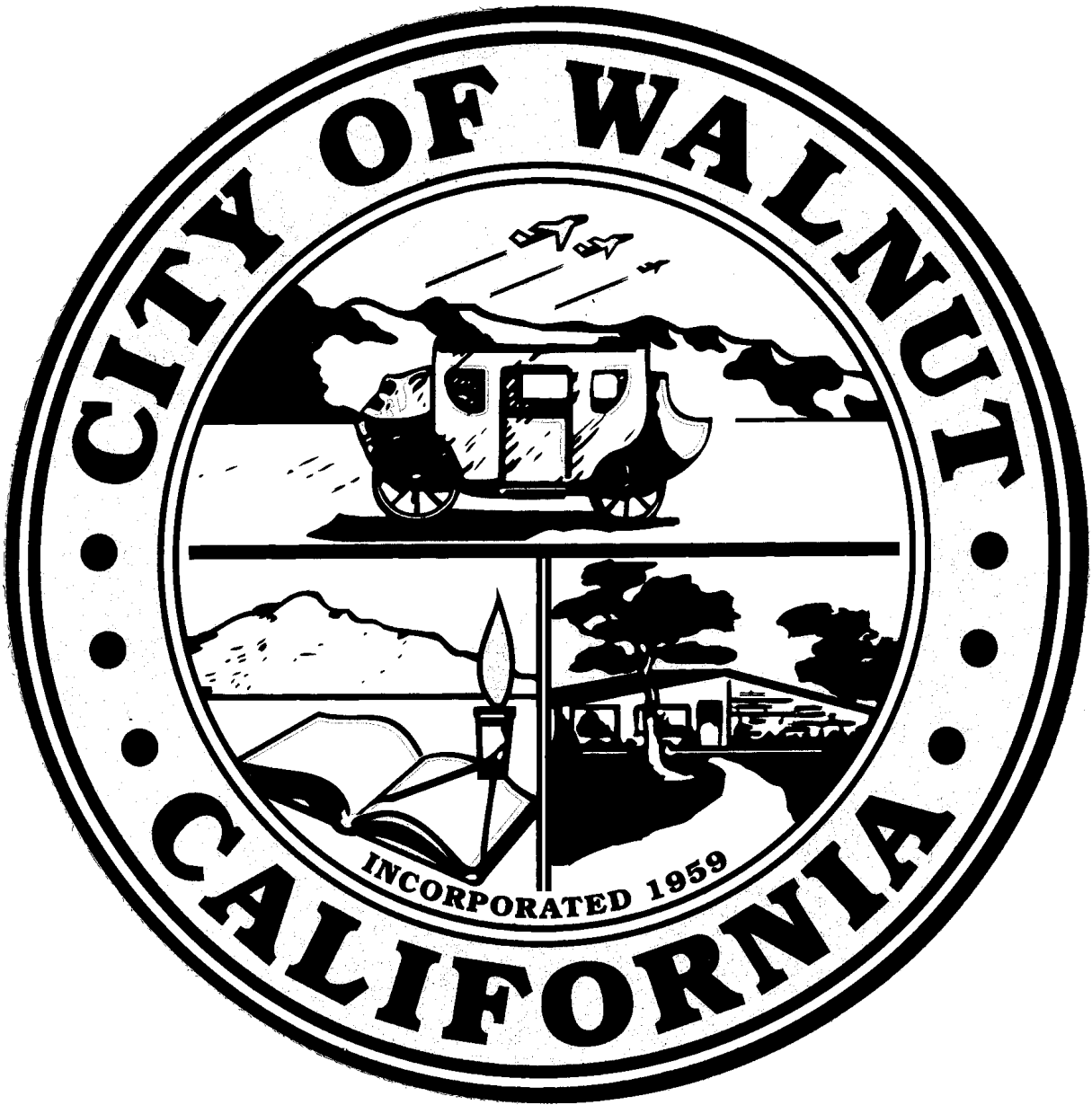
July 01, 2024

Christopher P. Morill

Executive Director



Budget Summaries



**CITY OF WALNUT
BUDGET SUMMARY
FY 2024-25 & FY 2025-26**

	2025-26 Budget	2024-25 Estimate	Increase/ (Decrease)
Revenues			
Revenues	26,602,730	31,912,035	(5,309,305)
Transfer-in	\$ 2,114,610	\$ 3,777,240	(1,662,630)
Total Revenues	<u>\$28,717,340</u>	<u>\$35,689,275</u>	<u>\$(6,971,935)</u>
Expenditures			
Personnel	\$ 8,302,100	\$ 7,125,970	1,176,130
Operations	16,751,460	17,041,215	(289,755)
Capital Outlay	410,090	490,140	(80,050)
Sub-total	<u>\$25,463,650</u>	<u>\$24,657,325</u>	<u>\$ 806,325</u>
Capital Projects	\$ 7,697,900	\$ 4,822,730	2,875,170
Transfers-out	2,114,610	3,777,240	(1,662,630)
Total Expenditures	<u>\$35,276,160</u>	<u>\$33,257,295</u>	<u>\$ 2,018,865</u>
Fund Balance			
Beginning Fund Balance	\$50,308,386	\$47,876,406	2,431,980
Net change in Fund Balance	(6,558,820)	2,431,980	(8,990,800)
Ending Fund Balance	<u>\$43,749,566</u>	<u>\$50,308,386</u>	<u>\$(6,558,820)</u>

CITY OF WALNUT
2025-26
CONTINUING APPROPRIATIONS

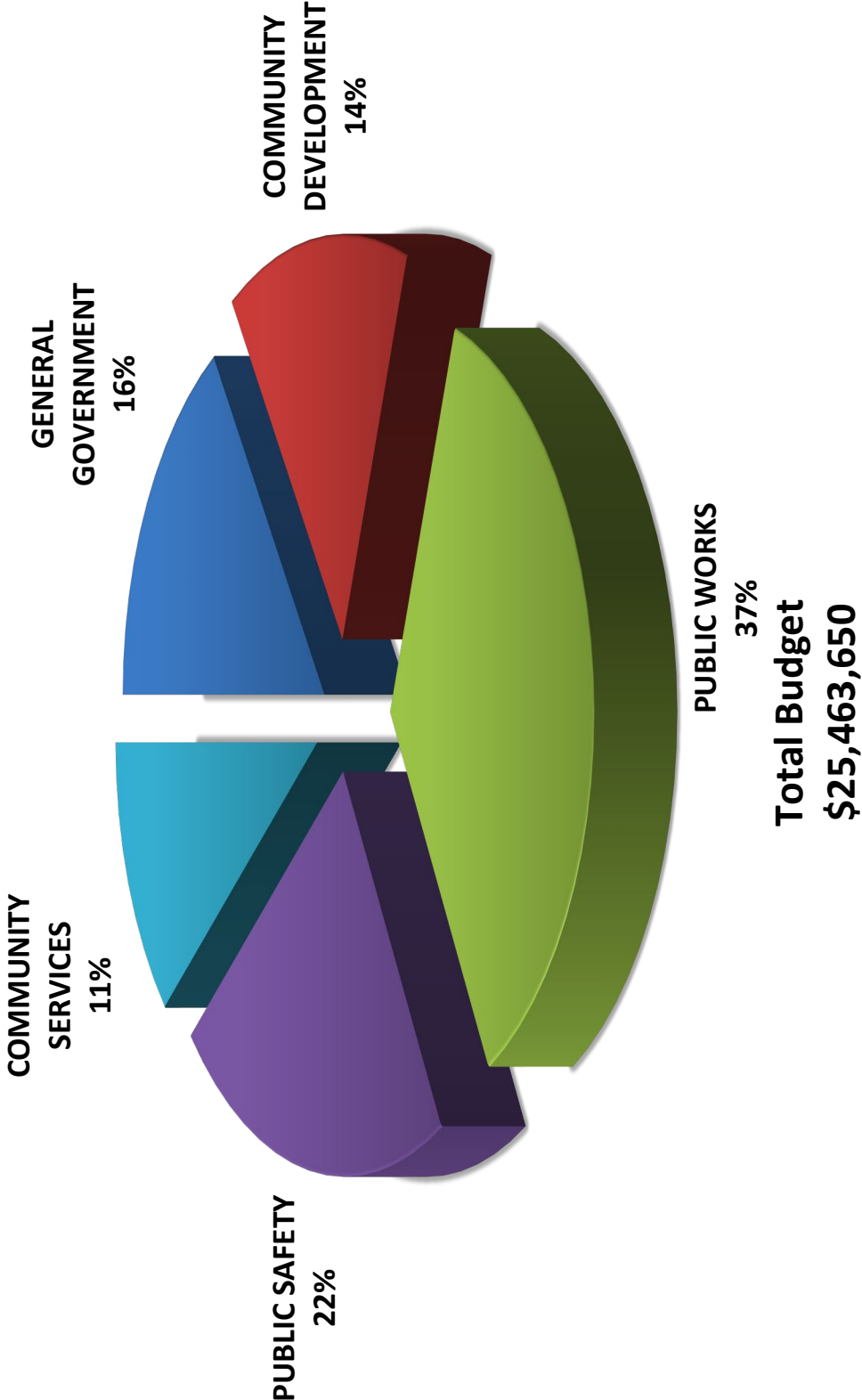
THIS PAGE WAS INENTIONALLY LEFT BLANK

2025-26 APPROPRIATIONS SUMMARY					
ACTIVITY	2023-24		2024-25		2025-26
	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL					
GENERAL GOVERNMENT	2,212,810	2,480,200	2,600,270	2,353,145	2,608,460
COMMUNITY DEVELOPMENT	1,175,714	1,471,910	1,527,210	1,378,400	1,679,550
PUBLIC WORKS	1,536,792	1,866,640	1,866,640	1,720,555	2,116,750
PUBLIC SAFETY	151,002	173,090	173,090	150,270	155,560
COMMUNITY SERVICES	1,458,052	1,673,140	1,673,140	1,523,600	1,741,780
TOTAL PERSONNEL	\$6,534,370	\$7,664,980	\$7,840,350	\$7,125,970	\$8,302,100
OPERATIONS					
GENERAL GOVERNMENT	1,212,446	1,588,520	1,549,604	1,467,200	1,378,840
COMMUNITY DEVELOPMENT	1,598,110	1,629,040	1,699,540	2,204,050	1,870,470
PUBLIC WORKS	6,088,346	6,613,510	6,833,220	6,729,020	6,982,690
PUBLIC SAFETY	4,846,652	5,257,150	5,620,867	5,475,690	5,366,150
COMMUNITY SERVICES	1,049,832	1,122,670	1,163,670	1,165,255	1,153,310
TOTAL OPERATIONS	\$14,795,386	\$16,210,890	\$16,866,901	\$17,041,215	\$16,751,460
SUBTOTAL					
GENERAL GOVERNMENT	3,425,256	4,068,720	4,149,874	3,820,345	3,987,300
COMMUNITY DEVELOPMENT	2,773,823	3,100,950	3,226,750	3,582,450	3,550,020
PUBLIC WORKS	7,625,138	8,480,150	8,699,860	8,449,575	9,099,440
PUBLIC SAFETY	4,997,655	5,430,240	5,793,957	5,625,960	5,521,710
COMMUNITY SERVICES	2,507,884	2,795,810	2,836,810	2,688,855	2,895,090
SUBTOTAL	\$21,329,756	\$23,875,870	\$24,707,251	\$24,167,185	\$25,053,560
CAPITAL					
GENERAL GOVERNMENT	14,388	25,000	25,000	25,000	25,000
COMMUNITY DEVELOPMENT	148,635	102,730	194,380	175,880	121,640
PUBLIC WORKS	512,639	279,260	358,760	289,260	263,450
PUBLIC SAFETY	0	0	0	0	0
COMMUNITY SERVICES	0	0	0	0	0
TOTAL CAPITAL	\$675,662	\$406,990	\$578,140	\$490,140	\$410,090
TOTAL					
GENERAL GOVERNMENT	3,439,644	4,093,720	4,174,874	3,845,345	4,012,300
COMMUNITY DEVELOPMENT	2,922,458	3,203,680	3,421,130	3,758,330	3,671,660
PUBLIC WORKS	8,137,777	8,759,410	9,058,620	8,738,835	9,362,890
PUBLIC SAFETY	4,997,655	5,430,240	5,793,957	5,625,960	5,521,710
COMMUNITY SERVICES	2,507,884	2,795,810	2,836,810	2,688,855	2,895,090
TOTAL	\$22,005,418	\$24,282,860	\$25,285,391	\$24,657,325	\$25,463,650

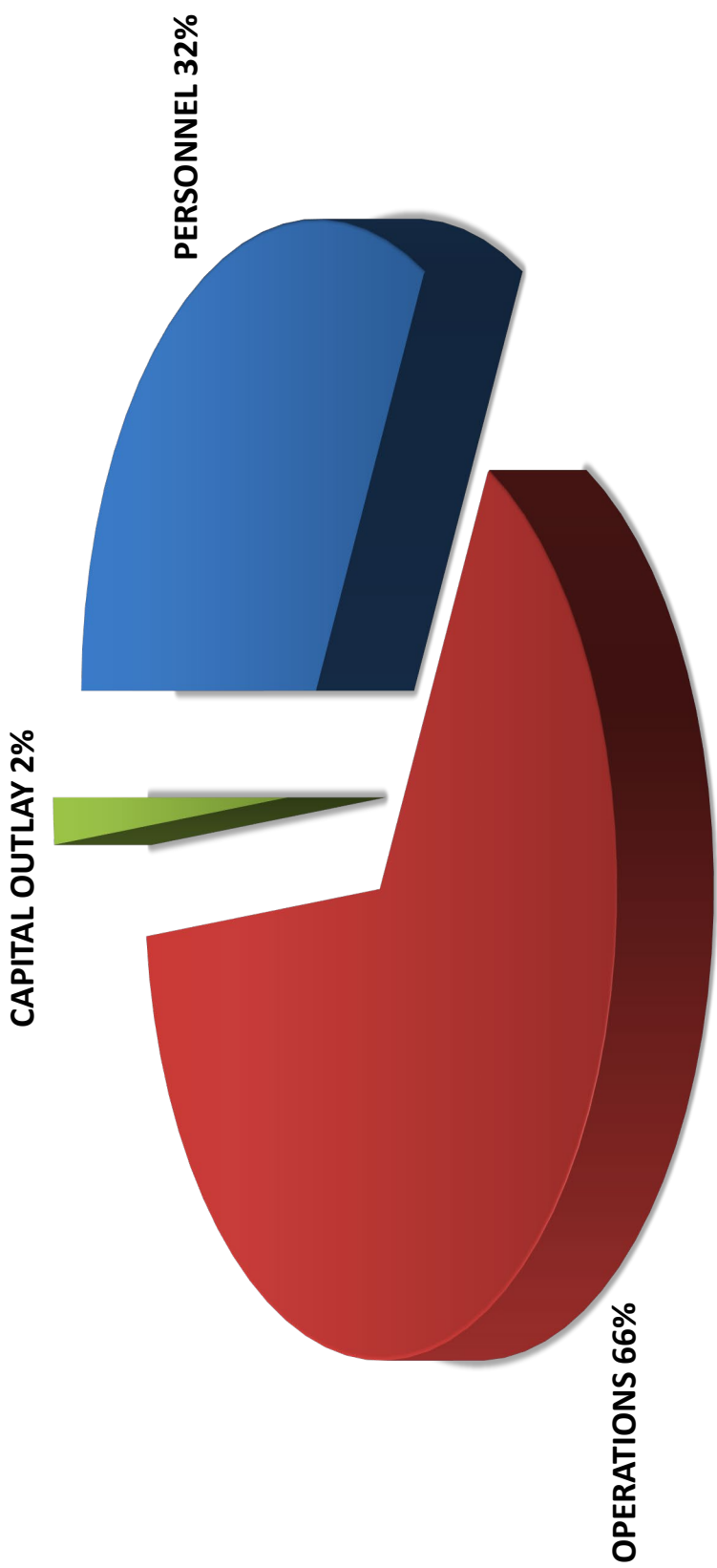
EXPENDITURE SUMMARY

(ALL FUNDS)

FISCAL YEAR 2025-26



EXPENDITURES BY CATEGORY
FISCAL YEAR 2025-26



Total Budget
\$25,463,650

CITY OF WALNUT
ESTIMATED FUND BALANCE FY 2024/2025

Fund	Fund Balance June 30, 2024 (audited)	Revenues	Transfers In	Operating Expenditures	Transfers Out	Net Change	CIP	Fund Balance June 30, 2025
01-General	22,352,384	20,295,255	1,969,310	16,765,815	1,808,110	3,690,640	-	26,043,024
02-Gas Tax	503,976	813,650	-	771,700	-	41,950	-	545,926
03-RMRA	842,262	722,800	-	-	-	722,800	360,900	1,204,162
05-Traffic Safety	-	76,200	26,100	102,300	-	-	-	-
06-Park Improv	2,998,458	50,900	-	-	-	50,900	530,100	2,519,258
07-COPS	694,450	200,000	-	209,500	-	(9,500)	-	684,950
08-ARPA	-	2,717,860	-	1,217,760	320,000	1,180,100	1,180,100	-
09-AQMD	22,092	38,300	-	41,000	-	(2,700)	-	19,392
11-Waste Mgmt	-	51,950	-	-	51,950	-	-	-
12-CDBG	-	127,320	-	127,320	-	-	-	-
13-Prop C	1,439,188	662,600	-	-	-	662,600	319,200	1,782,588
14-TDA/Bikeway	-	32,000	-	-	-	32,000	-	32,000
15-STPL	7,428	-	-	-	-	-	-	7,428
16-Measure R	1,174,080	490,100	-	-	-	490,100	849,960	814,220
17-Federal Grant	-	-	-	-	-	-	-	-
18-LOSMD Zone 9	-	757,180	55,790	812,970	-	-	-	-
19-LOSMD	-	2,027,880	280,220	2,308,100	-	-	-	-
20-Rec Facility	11,039,300	-	-	-	1,597,360	(1,597,360)	-	9,441,940
21-Measure M	831,269	537,200	-	425,350	-	111,850	281,190	661,929
23-Prop A	1,947,755	774,500	-	832,180	-	(57,680)	290,580	1,599,495
25-Capital Equip	1,089,952	-	1,446,000	120,000	-	1,326,000	692,000	1,723,952
27-Park Grants	-	318,700	-	-	-	318,700	318,700	-
28-Measure A (M&S)	-	25,000	-	25,000	-	-	-	-
29-Measure W	748,215	520,200	-	225,000	-	295,200	-	1,043,415
31-Traffic Relief	7,075	200	-	-	-	200	-	7,275
33-Recycling Grant	7,090	6,020	-	13,110	-	(7,090)	-	-
35-Cable/PEG	174,672	38,000	-	32,000	-	6,000	-	180,672
37-Measure A CAT-1	-	-	-	-	-	-	-	-
41-Housing	-	613,920	-	613,920	-	-	-	-
52-Section 115	1,996,760	14,300	-	14,300	-	-	-	1,996,760
	47,876,406	31,912,035	3,777,420	24,657,325	3,777,420	7,254,710	4,822,730	50,308,386

CITY OF WALNUT
ADOPTED BUDGETED FUND BALANCE FY 2025/2026

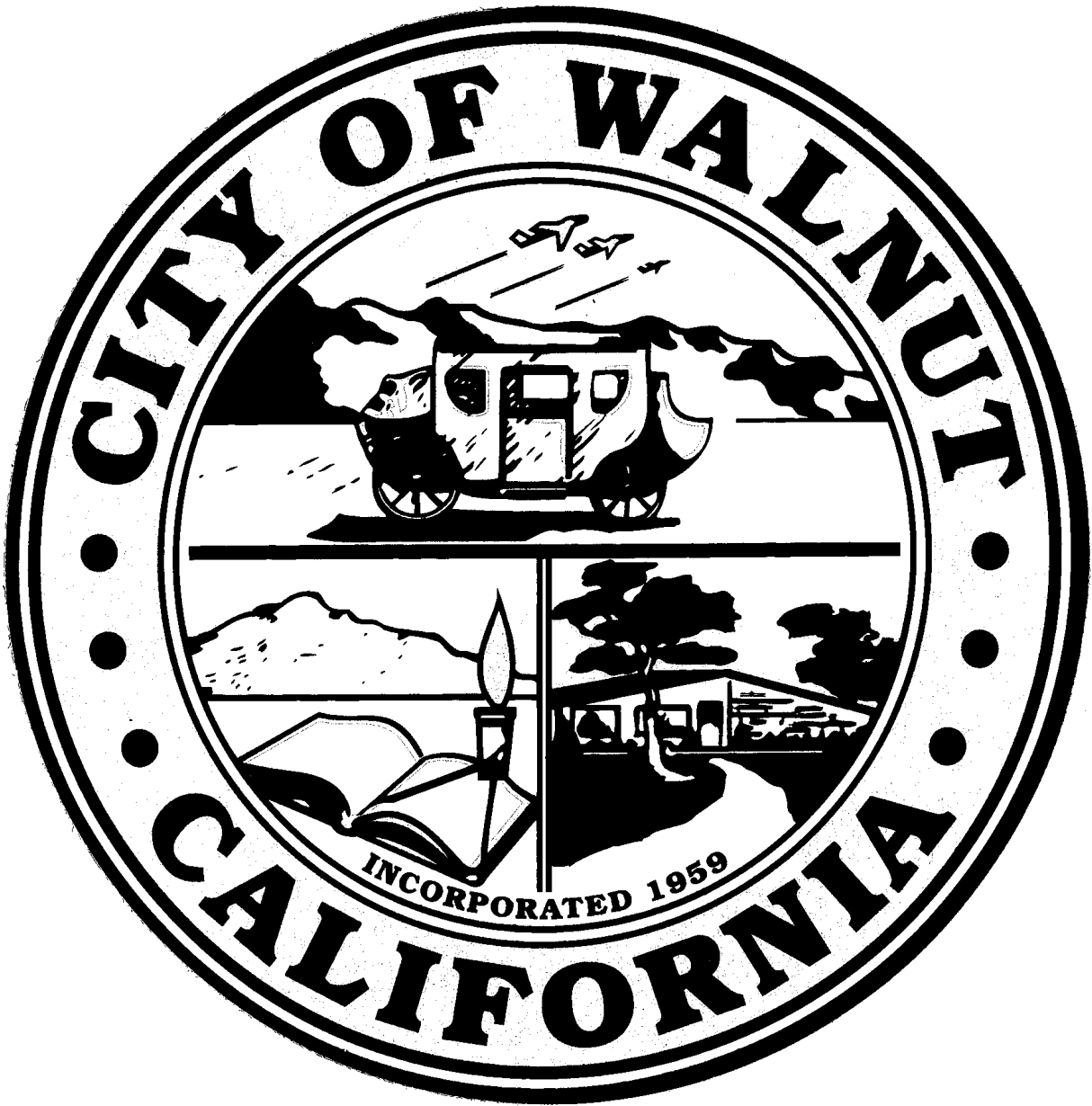
Fund	Fund Balance June 30, 2025 (estimate)	Revenues	Transfers In	Operating Expenditures	Transfers Out	Net Change	CIP	Fund Balance June 30, 2026
01-General	26,043,024	17,661,060	1,654,960	18,727,560	459,650	128,810	-	26,171,834
02-Gas Tax	545,926	814,700	-	789,400	-	25,300	184,000	387,226
03-RMRA	1,204,162	750,900	-	-	-	750,900	700,000	1,255,062
05-Traffic Safety	-	77,000	20,280	97,280	-	-	-	-
06-Park Improv	2,519,258	50,000	-	-	-	50,000	1,593,250	976,008
07-COPS	684,950	200,000	-	233,300	-	(33,300)	-	651,650
08-ARPA	-	92,170	-	92,170	-	-	-	-
09-AQMD	19,392	38,300	-	41,000	-	(2,700)	-	16,692
11-Waste Mgmt	-	52,000	-	-	52,000	-	-	-
12-CDBG	-	148,810	-	148,810	-	-	-	-
13-Prop C	1,782,588	649,300	-	-	-	649,300	1,542,690	889,198
14-TDA/Bikeway	32,000	25,000	-	-	-	25,000	25,000	32,000
15-STPL	7,428	-	-	-	-	-	-	7,428
16-Measure R	814,220	471,000	-	-	-	471,000	1,285,220	-
17-Federal Grant	-	166,000	-	-	-	166,000	166,000	-
18-LOSMD Zone 9	-	782,000	84,970	866,970	-	-	-	-
19-LOSMD	-	2,037,880	354,400	2,392,280	-	-	-	-
20-Rec Facility	9,441,940	-	-	-	1,602,960	(1,602,960)	-	7,838,980
21-Measure M	661,929	536,200	-	439,400	-	96,800	329,740	428,989
23-Prop A	1,599,495	779,800	-	559,970	-	219,830	-	1,819,325
25-Capital Equip	1,723,952	-	-	100,000	-	(100,000)	1,572,000	51,952
27-Park Grants	-	-	-	-	-	-	-	-
28-Measure A (M&S)	-	30,000	-	30,000	-	-	-	-
29-Measure W	1,043,415	515,000	-	225,000	-	290,000	300,000	1,033,415
31-Traffic Relief	7,275	100	-	-	-	100	-	7,375
33-Recycling Grant	-	7,300	-	7,300	-	-	-	-
35-Cable/PEG	180,672	37,000	-	32,000	-	5,000	-	185,672
37-Measure A CAT-1	-	-	-	-	-	-	-	-
41-Housing	-	661,310	-	661,310	-	-	-	-
52-Section 115	1,996,760	19,900	-	19,900	-	-	-	1,996,760
	50,308,386	26,602,730	2,114,610	25,463,650	2,114,610	1,139,080	7,697,900	43,749,566

CITY OF WALNUT
2025-26
TEN-YEAR OPERATING REVENUE HISTORY

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
GENERAL FUND										
Taxes	9,093,951	9,614,805	9,274,952	9,499,733	9,891,269	9,959,422	10,356,755	11,702,205	12,686,100	12,822,648
Licenses & Permits	785,402	961,562	1,829,914	805,839	895,015	669,135	932,146	1,236,393	1,474,112	2,253,260
Use of Money	427,323	404,421	420,190	688,512	1,180,012	1,048,627	382,657	64,191	1,068,224	2,039,802
Intergovernmental	145,339	22,377	26,157	49,026	22,132	458,286	660,194	50,363	604,634	246,479
Charges for Services	949,120	1,649,952	1,047,285	1,203,891	1,198,511	1,246,680	617,552	1,186,624	1,641,936	1,495,330
Other Revenue	545,689	528,694	464,055	530,996	2,744,421	647,249	789,685	261,273	388,450	357,622
Total General Fund	11,946,824	13,181,811	13,062,553	12,777,997	15,931,360	14,029,399	13,738,989	14,501,049	17,863,456	19,215,141
Gas Tax Fund	826,255	662,200	578,194	604,248	592,465	665,782	655,351	697,657	726,146	799,734
RMRA	-	-	-	176,596	566,712	536,842	506,317	593,124	629,570	821,511
Traffic Safety Fund	171,894	206,391	103,801	135,293	98,668	79,710	35,859	49,821	98,815	124,072
Park Improvement Fund	-	998,454	297,630	119,090	38,910	237,211	(920)	449,574	3,057,848	396,502
Citizens Option for Public Safety (COPS)	107,219	115,745	131,023	140,246	157,048	164,435	157,119	155,456	176,369	225,566
American Rescue Plan Act Fund	-	-	-	-	-	-	16	586,019	1,407,294	2,379,926
Air Quality Management Fund	37,817	38,682	38,492	38,533	39,505	38,599	39,093	38,160	37,295	38,331
Waste Management Fund	76,935	100,736	64,099	73,146	52,050	51,550	50,450	-	105,950	55,900
Community Development Block Grant	138,393	129,793	187,935	113,837	83,853	102,042	309,555	170,250	130,125	198,605
Prop C Transit Fund	452,134	463,314	469,689	469,045	519,277	498,709	509,743	617,650	668,710	683,683
Bikeway Fund	24,280	-	38,910	20,060	21,490	14,800	18,000	9,800	-	-
LACMTA Exchange	498,000	836	523,578	635	1,759	157	3	(81)	147	395
Measure R	337,632	344,499	352,717	353,088	386,356	364,034	383,602	455,919	497,429	521,764
Lighting & Open Space Maintenance Dist.	2,159,654	2,109,527	2,265,337	2,381,313	2,613,020	2,377,815	2,397,015	2,400,733	2,437,629	2,744,241
Recreation Facility	-	-	-	12,487,410	-	-	-	-	-	-
Measure M	-	-	-	316,721	427,720	418,666	434,242	525,941	563,684	571,952
Prop A Transit Fund	536,468	552,155	563,266	568,032	655,422	626,280	611,504	740,230	813,207	836,043
Capital Equipment Replacement Fund	-	2,658	300	-	-	31,552	-	-	-	-
State Park Grant Fund	14,212	27,248	2,484	-	-	-	-	-	-	-
Measure A (M&S) Fund	-	-	-	17,174	56,013	-	34,843	-	-	-
Measure W Fund	-	-	-	-	-	-	20,178	13,532	-	-
Traffic Congestion Relief Fund	-	-	-	-	-	-	494,471	494,026	501,715	523,671
Used Oil Recycling Grant Fund	8,570	8,500	8,467	34,279	35,659	36,398	100	(418)	682	377
General Recycling Grant Fund	8,130	8,194	7,970	16,756	8,352	8,321	5,000	-	-	-
Cable TV/PEG Fund	28,480	28,404	32,465	15,621	7,792	7,809	-	7,718	7,340	7,249
Walnut Housing Authority Fund	261,080	354,253	424,948	34,765	40,883	41,775	37,091	34,833	40,721	40,499
				368,439	330,494	344,583	436,414	493,170	404,877	33,005
Total All Funds	17,633,977	19,333,400	19,153,858	31,262,324	22,664,808	20,676,468	20,874,035	23,044,163	30,169,013	30,868,576

CITY OF WALNUT
2025-26
TEN-YEAR OPERATING EXPENDITURE HISTORY

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
GENERAL FUND										
General Government	2,115,615	2,301,298	2,146,511	2,310,478	2,309,200	2,649,018	2,661,498	2,797,708	2,992,264	3,299,894
Community Development	1,304,732	1,443,808	1,695,810	1,478,375	1,611,800	1,465,360	1,869,499	1,734,332	1,408,154	1,789,559
Public Works	1,735,871	2,008,611	1,748,696	1,397,532	1,441,092	1,550,908	1,423,595	2,006,027	2,115,809	1,435,946
Public Safety	3,393,839	3,552,930	3,716,765	3,828,168	3,902,895	4,167,140	4,288,123	4,398,749	4,452,783	4,741,793
Community Services	3,243,846	3,275,696	3,396,399	3,519,287	3,489,200	3,234,663	2,773,458	3,026,660	3,724,935	4,519,565
Total General Fund	11,793,903	12,582,343	12,704,181	12,533,840	12,754,187	13,067,089	13,016,173	13,963,476	14,693,945	15,786,757
Gas Tax Fund	692,497	822,841	830,254	686,152	669,199	491,856	585,100	551,641	609,569	738,950
RMRA										630,721
Traffic Safety Fund	56,730	63,374	47,430	83,021	86,741	88,780	81,149	79,926	104,256	121,586
COPS Fund	99,444	65,883	97,639	83,746	80,725	90,197	77,937	84,238	69,965	70,095
Park Improvement										551,880
American Rescue Plan Act Fund (ARPA)								504,197	513,312	1,744,360
Air Quality Management Fund	59,536	69,626	58,953	36,500	37,320	35,732	30,080	32,399	32,272	32,256
Community Development Block Grant	138,393	129,793	187,933	113,839	83,852	102,042	151,217	170,247	130,122	198,605
Prop C Transit Fund	148,788	166,941	169,665	78,653	2,500	-	-	-	-	233,582
Bikeways										25,000
Measure R	9,202	(38)	-	-	-	-	-	-	-	326,659
Lighting & Open Space Maintenance Dist.	2,163,699	2,322,372	2,543,207	2,522,748	2,404,077	2,475,486	2,657,983	2,656,093	2,640,201	2,695,711
Recreation Facility									2,863	-
Measure M					116,418	325,052	340,705	331,269	304,452	532,210
Prop A Transit Fund	299,117	284,755	246,157	336,438	382,058	859,559	1,046,024	212,347	1,011,845	204,547
Capital Equipment Replacement Fund	114,253	198,486	96,620	260,133	16,644	34,048	96,343	42,287	95,077	-
Facility Maintenance Fund				397,065	431,337	443,377	415,611	-	-	-
State Park Grant Fund	27,560	13,900	13,000	47,826	14,844	34,843	-	-	-	3,530
Measure A (M&S)						20,178	13,532	22,662	5,657	17,710
Measure W						23,270	160,096	87,207	95,289	420,437
Used Oil Recycling Grant Fund	8,570	8,500	8,467	8,489	8,267	8,352	8,321	4,999	-	-
General Recycling Grant Fund	8,130	8,194	7,970	7,838	7,792	2,386	5,397	7,809	5,985	-
Cable Television Education Fund	43,464	44,708	3,550	13,046	4,552	74,081	14,266	7,096	109,814	6,750
Walnut Housing Authority Fund	261,080	266,068	296,857	334,716	330,494	344,583	436,414	495,910	483,815	585,906
Total All Funds	15,924,366	17,047,746	17,311,883	17,544,052	17,431,007	18,520,911	19,136,348	19,253,803	20,908,439	24,927,252



CITY OF WALNUT
FUND STRUCTURE
2025-26

A number of different funds are utilized to account for the City, 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 purposes. 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.

03 Road Maintenance Rehabilitation Account Fund (RMRA)

The Road Maintenance Rehabilitation Account (RMRA) Fund accounts for the City's share of monies collected by the State of California related to Senate Bill 1 (SB1). The Road Repair and Accountability Act of 2017 established the Road Maintenance and Rehabilitation Account (RMRA) to address deferred maintenance on the state highway system and the local street and road system. Streets and Highway Code 2032(h) authorizes the Controller to provide funding to cities and counties for projects approved by the California Transportation Commission.

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 Fund (COPS)

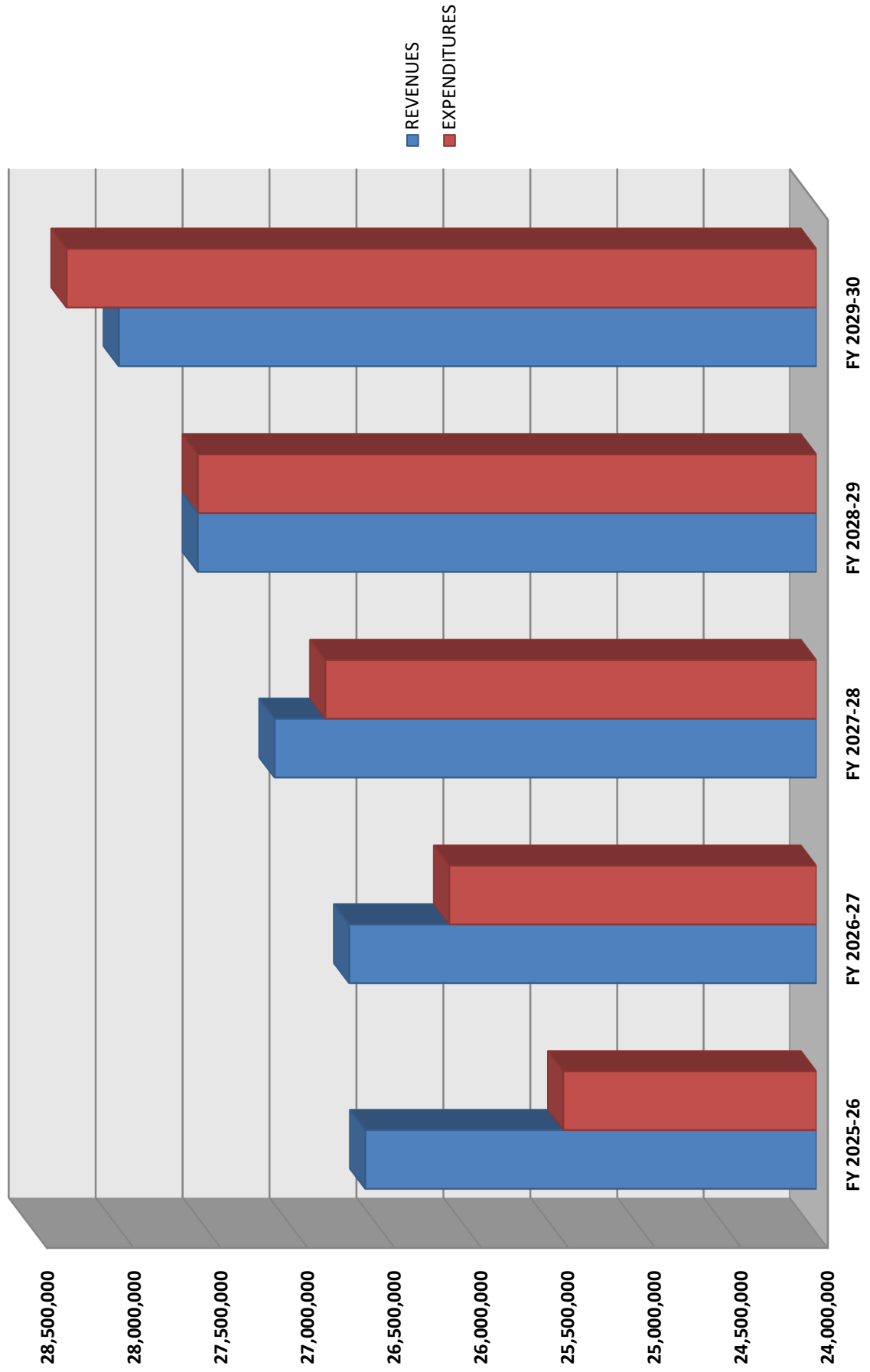
The COPS Fund accounts for the distribution of funds to local agencies on a per-capita basis for the purpose of first-line law enforcement services. AB 3229 authorized this distribution in July of 1996

- 08 **American Rescue Plan Act (ARPA)**
The American Rescue Plan Act Fund accounts for revenue received from the State related to ARPA bill passed on March 11, 2021. Funds are for revenue replacement due to pandemic, economic assistance for small businesses, investment in water, sewer, and broadband infrastructure as well as COVID-19 related expenses.
- 09 **Air Quality Management Fund (AQMD)**
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.
- 12 **Housing and Community Development Block 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 Fund**
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 **Measure R Transit Fund**
The Measure 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 Grant Fund**
The Federal Grant Fund accounts for funds received from the federal government to fund certain projects to provide services and stimulate the economy.
- 18 **LOSMD Zone 9 Assessment Fund**
The LOSMD Zone 9 Assessment Fund 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.
- 21 **Measure M Transit Fund (MM)**
The Measure M 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.
- 23 **Proposition A Transit 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 **Measure A Fund (M&S)**
The Measure A Maintenance and Services Fund accounts for annual special tax of 1.5 cents per square foot of building floor area on all taxable real property in the County. Funds are in accordance with the LA County Safe, Clean Neighborhood Parks and Beaches Measure of 2016.
- 29 **Measure W Fund**
The Measure W Fund accounts for the City's portion of 2.5 cents per square foot parcel tax collected from property taxes approved during the November 2018 election in Los Angeles County for Safe Clean Water Program to improve local water supply and quality.
- 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, related to Senate Bill 1 (SB1). The Road Repair and Accountability Act of 2017, requires loan repayments pursuant to Government Code (GC) section 16321. The outstanding loans, made pursuant to GC section 14556.8, will be repaid in equal installments over three years beginning Fiscal Year 2017-18. The locals' share of the payment will be apportioned to cities and counties for Traffic Congestion Relief.
- 32 **Used Oil Recycling Grant Fund**
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 Fund**
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.
- 37 **Measure A Fund (Category 1)**
The Measure A Category 1 Fund (Community Based Park Investment) accounts for an annual special tax of 1.5 cents per square foot of building floor area on all taxable real property in the County. Funds are in accordance with the LA County Safe, Clean Neighborhood Parks and Beaches Measure of 2016.
- 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 Fund (OPEB)**
The Other Post Employment Benefits Fund accounts for monies designated to fully fund the post employment benefits as per the actuarial valuation study.
- 52 **Pension Trust Fund**
The Pension Trust Fund accounts for monies deposited into Section 115 Trust. The trust permits the City, under federal and state law, to invest in a more diversified array of investments to maximize investment returns long term and reduce the City's pension liabilities.

Five-Year Projection Revenues vs. Expenditures



CITY OF WALNUT
2025-26
FIVE-YEAR PROJECTION OF REVENUES

	2025-26	2026-27	2027-28	2028-29	2029-30
GENERAL FUND REVENUE					
Property Taxes (1)	\$ 9,148,200	\$ 9,331,164	\$ 9,517,787	\$ 9,708,143	\$ 9,902,306
Other Taxes (2)	3,988,000	4,041,710	4,118,504	4,196,834	4,276,731
Licenses & Permits (3)(4)	1,487,140	1,459,440	1,433,065	1,407,871	1,383,918
Use of Money (5)	1,174,420	1,201,545	1,229,869	1,259,450	1,290,352
Intergovernmental	249,300	49,300	49,300	49,300	49,300
Recreation Charges (6)	828,500	869,925	913,421	959,092	1,007,047
Charges for Service (7)	547,800	575,190	603,950	634,147	665,854
Other Revenue	237,700	135,920	137,156	138,429	139,740
TOTAL:	\$ 17,661,060	\$ 17,664,194	\$ 18,003,052	\$ 18,353,267	\$ 18,715,248
SPECIAL REVENUE FUNDS (8)	\$ 8,941,670	\$ 9,031,087	\$ 9,121,398	\$ 9,212,612	\$ 9,304,738
TOTAL:	\$ 8,941,670	\$ 9,031,087	\$ 9,121,398	\$ 9,212,612	\$ 9,304,738
TOTAL REVENUE:	\$ 26,602,730	\$ 26,695,281	\$ 27,124,450	\$ 27,565,879	\$ 28,019,986

Assumptions:

- (1) Property tax- Projected to increase 2% each year.
- (2) Other Taxes: Sales tax- 1% increase each year and Franchise tax 2% increase each year.
- (3) Building Plan Check - 5% increase
- (4) Licenses and permits projected to decrease due to development decreasing as city is built out
- (5) Use of money: Interest income 0.5% increase and telecommunication lease 5% increase each year.
- (6) Recreation Charges: 5% increase per year
- (7) Charges for Services: 5% increase per year

**CITY OF WALNUT
2025-26
FIVE-YEAR PROJECTION OF EXPENDITURES**

	2025-26	2026-27	2027-28	2028-29	2029-30
GENERAL GOVERNMENT					
Personnel	2,608,460	2,686,714	2,767,315	2,850,335	2,935,845
Operations	1,378,840	1,406,417	1,434,545	1,463,236	1,492,501
Capital	25,000	25,000	25,000	25,000	25,000
TOTAL:	4,012,300	4,118,131	4,226,860	4,338,571	4,453,345
COMM. DEVELOPMENT					
Personnel	1,679,550	1,729,937	1,781,835	1,835,290	1,890,348
Operations	1,870,470	1,907,879	1,946,037	1,984,958	2,024,657
Capital	121,640	100,000	100,000	100,000	100,000
TOTAL:	3,671,660	3,737,816	3,827,872	3,920,247	4,015,005
PUBLIC WORKS					
Personnel	2,116,750	2,180,253	2,245,660	2,313,030	2,382,421
Operations	6,982,690	7,122,344	7,264,791	7,410,086	7,558,288
Capital	263,450	250,000	250,000	250,000	250,000
TOTAL:	9,362,890	9,552,596	9,760,451	9,973,116	10,190,709
PUBLIC SAFETY					
Personnel	155,560	160,227	165,034	169,985	175,084
Operations	5,366,150	5,580,796	5,804,028	6,036,189	6,277,637
Capital	-	-	-	-	-
TOTAL:	5,521,710	5,741,023	5,969,061	6,206,174	6,452,721
COMMUNITY SERVICES					
Personnel	1,741,780	1,794,033	1,847,854	1,903,290	1,960,389
Operations	1,153,310	1,176,376	1,199,904	1,223,902	1,248,380
Capital	-	-	-	-	-
TOTAL:	2,895,090	2,970,410	3,047,758	3,127,192	3,208,769
TOTAL EXPENDITURES:	25,463,650	26,119,975	26,832,002	27,565,300	28,320,549

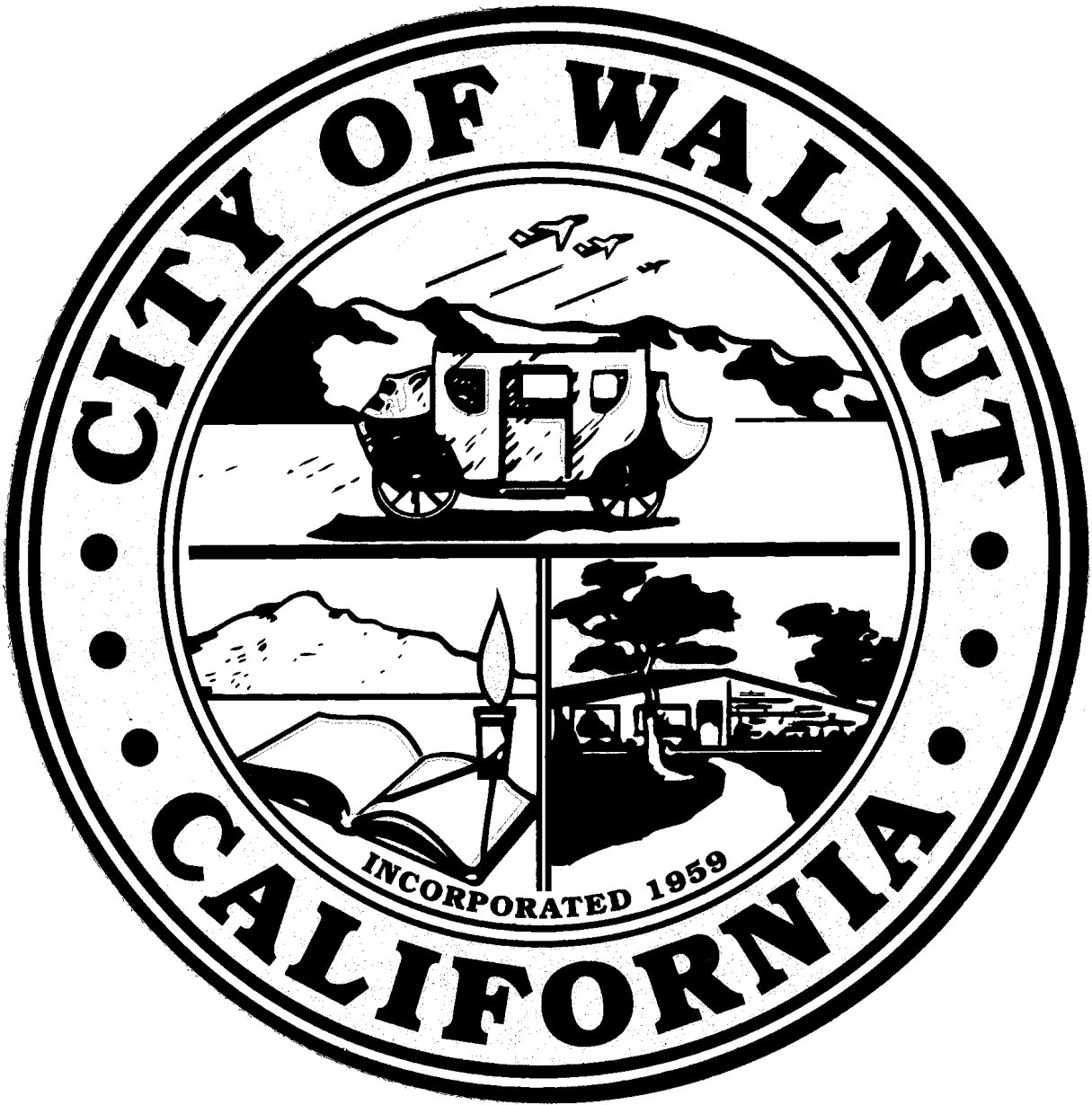
Assumptions:

- (1) Personnel: 3% increase per year
- (2) Operations: 2% increase per year
- (3) Operations-Public Safety: 4% increase per year
- (4) Capital: held constant

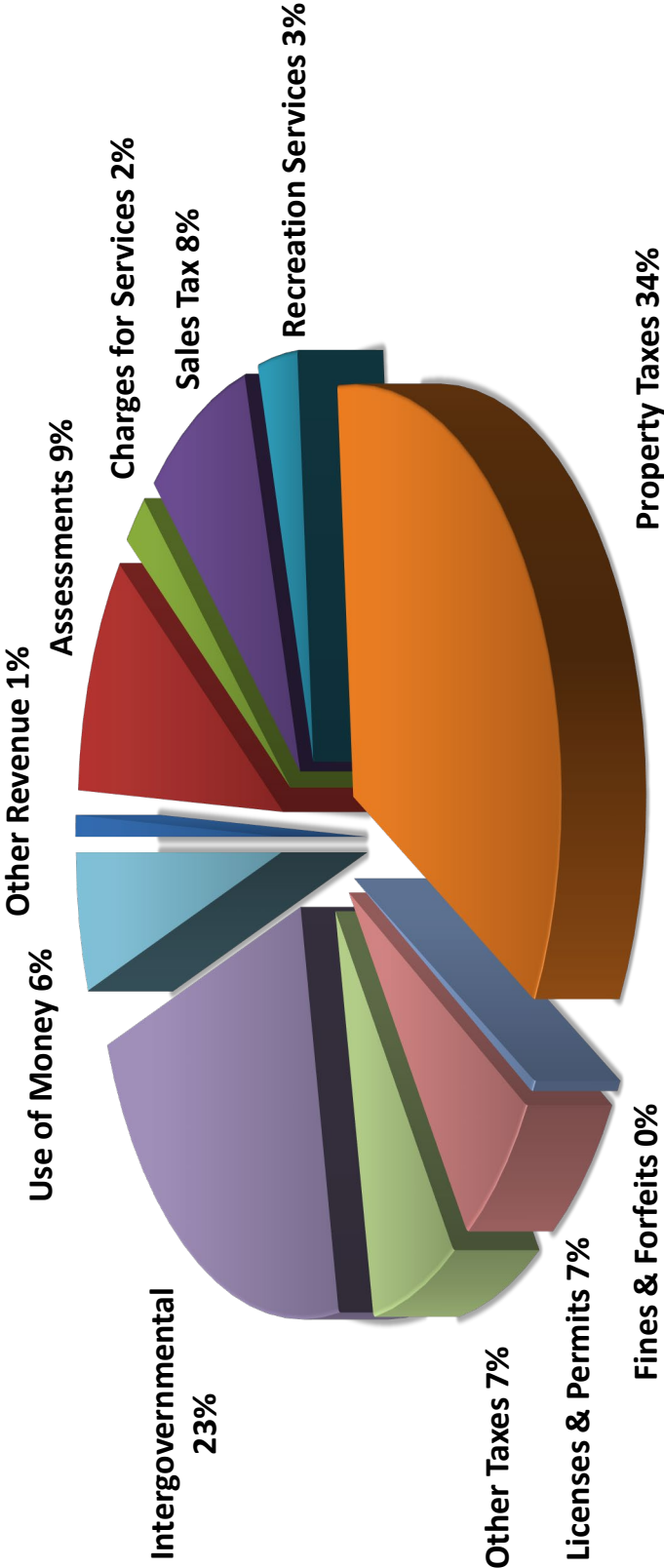
CITY OF WALNUT
2025-26 PERSONNEL SUMMARY

	2023-24	2024-25	2025-26
<u>GENERAL GOVERNMENT</u>			
City Manager	0.75	0.75	0.75
Human Resources	0.50	0.50	0.50
Risk Management	0.50	0.40	0.40
City Clerk	1.70	1.30	1.30
Finance	4.93	4.92	5.05
Computer Services	0.45	0.45	0.45
Administrative Services	1.53	1.48	2.48
Community Promotions	0.85	0.70	0.70
Business License Enforcement	0.25	0.25	0.25
Cable TV Admin	0.45	0.45	0.45
TOTAL GENERAL GOVERNMENT	11.90	11.20	12.33
<u>COMMUNITY DEVELOPMENT</u>			
Planning	2.10	2.10	2.10
Code Enforcement	1.30	1.60	1.60
Building & Safety	0.25	0.25	0.25
Economic Development	0.20	0.00	0.00
Prop "A" Administration	0.00	0.25	0.25
Dial-A-Cab	0.13	0.13	0.13
Metrolink	0.13	0.13	0.13
WHA Administration	1.75	1.45	1.43
WHA Housing Monitoring	0.40	1.15	1.15
TOTAL COMMUNITY DEVELOPMENT	6.25	7.05	7.03
<u>PUBLIC WORKS</u>			
Environmental Services	1.20	1.00	0.70
Street Right-of-Way Maintenance	2.15	2.25	2.30
LOSMD/Public Works Admin	1.80	2.10	3.75
Parks Maintenance	3.85	4.75	2.40
Equestrian Trail Maintenance	0.70	0.70	1.00
Building Maintenance	0.80	0.80	1.75
TOTAL PUBLIC WORKS	10.50	11.60	11.90
<u>PUBLIC SAFETY</u>			
Public Safety Administration	0.35	0.25	0.25
Vehicle Code Fines	0.50	0.50	0.40
TOTAL PUBLIC SAFETY	0.85	0.75	0.65
<u>COMMUNITY SERVICES</u>			
Recreation Administration	1.50	1.40	1.10
Special Events	0.35	0.35	0.85
Excursions	0.35	0.35	0.30
Sports & Gymnasiums	1.00	1.00	1.00
Recreation Classes	0.30	0.30	0.35
Senior Citizens Center	1.00	1.00	1.50
Teen Center	1.00	1.00	1.00
TOTAL COMMUNITY SERVICES	5.50	5.40	6.10
TOTAL FULL-TIME POSITIONS	35.00	36.00	38.00

Revenues



**Revenue Summary
(ALL FUNDS)
Fiscal Year 2025-26**



**Total Revenue Budget
\$26,602,730**

CITY OF WALNUT
2025-26 REVENUE BUDGET BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2023-24	2024-25		2025-26
		ACTUAL	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PROPERTY TAXES					
01-3010	PROPERTY TAXES	8,772,837	8,800,000	9,036,200	9,207,100
01-3054	PROPERTY TAXES ADMIN FEE (PTAF)	0	0	0	(58,900)
	TOTAL PROPERTY TAXES	8,772,837	8,800,000	9,036,200	9,148,200
OTHER TAXES					
01-3100	SALES & USE TAX	2,231,693	2,490,000	2,190,000	2,201,000
01-3110	PUBLIC SAFETY AUGMENTATION FUND	229,867	235,000	219,400	225,000
01-3120	FRANCHISE TAX	1,156,154	1,160,000	1,159,800	1,160,000
01-3130	BUSINESS LICENSE TAX	161,710	140,000	145,800	150,000
01-3131	TOBACCO RETAIL LICENSE	12,648	12,650	12,000	12,000
01-3140	REALTY STAMP TAX (DOC TRANSFER)	209,186	160,000	210,000	200,000
01-3150	DEVELOPMENT TAX	48,553	25,000	44,300	40,000
	TOTAL OTHER TAXES	4,049,810	4,222,650	3,981,300	3,988,000
LICENSES & PERMITS					
01-3200	PARKING PERMITS	3,627	3,600	3,900	4,000
01-3205	FILM PERMITS	750	500	1,000	750
01-3220	BUILDING & SAFETY - FULL PLAN CHECK	590,745	400,000	400,000	400,000
01-3230	BUILDING & SAFETY - STANDARD PLAN CHECK	170,991	40,000	240,000	50,000
01-3240	BUILDING & SAFETY - PERMITS	1,436,703	1,200,000	1,500,000	1,000,000
01-3250	GRADING & STREET PERMITS	25,717	15,000	20,000	20,000
01-3260	CONDITIONAL USE PERMITS	17,051	8,710	8,710	4,790
01-3270	STRONG MOTION INSTRUMENT FEE	290	200	300	300
01-3271	STATE BLDG STD FUNDS	271	200	300	300
01-3272	DISABILITY ACCESS & EDUCATION FUND	7,115	6,100	7,000	7,000
	TOTAL LICENSES & PERMITS	2,253,260	1,674,310	2,181,210	1,487,140
FINES, FORFEITS, & PENALTIES					
01-3300	CODE FINES	39,643	30,000	61,500	40,000
01-3305	FALSE ALARM FINES	0	1,000	2,300	1,000
01-3306	ACCOUNT RECEIVABLE & FALSE ALARM COLLECTIONS	413	500	2,600	500
01-3311	IMPOUND SERVICE FEE	3,069	3,500	2,800	3,000
	TOTAL FINES, FORFEITS, & PENALTIES	43,125	35,000	69,200	44,500
USE OF MONEY & PROPERTY					
01-3400	INTEREST INCOME	1,457,074	650,000	1,000,000	700,000
01-3410	RENTAL OF CITY HALL OFFICES	1,920	1,920	1,920	1,920
01-3420	TELECOMMUNICATION LEASE	443,666	450,000	465,850	472,500
	TOTAL USE OF MONEY & PROPERTY	1,902,660	1,101,920	1,467,770	1,174,420
REVENUE FROM OTHER AGENCIES					
01-3500	STATE MOTOR VEHICLE IN-LIEU TAX	35,203	30,000	44,800	35,000
01-3510	STATE HOMEOWNERS EXEMPTION	14,364	15,000	14,400	14,000
01-3511	STATE HIGHWAY RENTAL FEES	288	300	300	300
01-3558	PROPOSITION "A" TRANSFER	0	70,000	350,000	200,000
01-3614	BSEP GRANT - BUS STOP PROGRAM	0	0	40,000	0
01-3623	PROPOSITION 68	196,624	0	0	0
	TOTAL REVENUE FROM OTHER AGENCIES	246,479	115,300	449,500	249,300

CITY OF WALNUT
2025-26 REVENUE BUDGET BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2023-24	2024-25		2025-26
		ACTUAL	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
RECREATION SERVICES					
01-3641	TEEN CENTER EXCURSIONS	455	3,500	1,500	1,500
01-3642	TEEN CENTER SNACK BAR SALES-TAXABLE	10,948	15,500	16,500	16,500
01-3644	TEEN CENTER SPECIAL EVENTS	3,134	2,000	2,000	2,000
01-3645	TEEN CENTER MEMBERSHIP	25,235	27,000	30,000	30,000
01-3648	CAMP MOVIN & GROOVIN	0	0	60,000	60,000
01-3649	CAMP CRAWDAD	20,048	15,000	15,000	15,000
01-3651	SENIOR EXCURSIONS	35,945	40,000	40,000	40,000
01-3653	SENIOR BINGO DONATIONS	2,800	4,000	4,000	4,000
01-3654	SENIOR SPECIAL EVENTS	16,991	15,000	15,000	15,000
01-3655	SENIOR CLASSES	9,718	15,000	10,000	10,000
01-3690	SPECIAL EVENTS	8,118	16,000	10,000	10,000
01-3691	AQUATICS	59,280	60,000	60,000	60,000
01-3692	EXCURSIONS	37,862	58,800	58,800	58,800
01-3693	SPORTS LEAGUES	416,164	345,000	400,000	247,200
01-3694	RECREATION CLASSES	79,736	94,500	100,000	192,800
01-3696	REFEREE SERVICE FEE	35,322	40,000	31,900	35,000
01-3697	REGISTRATION FEES	33,239	27,000	28,200	30,700
TOTAL RECREATION SERVICES		794,996	778,300	882,900	828,500
CHARGES FOR CURRENT SERVICES					
01-3700	SITE PLAN REVIEW FEES	360,152	200,000	341,600	300,000
01-3711	GENERAL PLAN MAINTENANCE FEE	6,562	0	2,305	2,000
01-3740	SALE OF MAPS & PUBLICATIONS	1	300	300	300
01-3745	INDUSTRIAL WASTE INSPECTION FEES	91,674	60,000	60,000	60,000
01-3750	PUBLIC WORKS INSPECTION FEES	130,264	75,000	75,000	75,000
01-3760	PUBLIC WORKS PLAN CHECKING FEES	46,562	60,000	60,000	60,000
01-3780	PARKS & RECREATION USE FEES	26,005	16,000	16,000	20,000
01-3783	GYM/TEEN FACILITY USE FEES	0	5,000	5,000	5,000
01-3790	SENIOR CENTER USE FEES	1,146	500	500	500
01-3791	ANIMAL LICENSE SALES	37,966	30,000	20,000	25,000
01-3795	CANDIDATE FILING FEES	0	50	14,400	0
TOTAL CHARGES FOR CURRENT SERVICES		700,332	446,850	595,105	547,800
OTHER REVENUES					
01-3818	MISCELLANEOUS DEVELOPER AGREEMENT	45,806	75,200	1,502,700	100,000
01-3819	WALNUT HISTORICAL BOOK	0	0	100	0
01-3820	MISCELLANEOUS REVENUES	87,263	30,000	38,600	35,000
01-3822	MISCELLANEOUS DONATIONS	49,500	0	0	0
01-3828	PASSPORT EXECUTION FEES	52,675	40,000	47,130	50,000
01-3833	METROLINK PASSES	0	1,000	1,000	1,000
01-3834	EZ PASSES	0	100	0	0
01-3835	BUS PASSES	46	300	1,200	300
01-3840	FAMILY FESTIVAL REVENUES	4,700	20,000	5,000	5,000
01-3870	APPEALS	724	0	0	0
01-3873	MT. SAC PARKING METERS	688	400	400	400

CITY OF WALNUT
2025-26 REVENUE BUDGET BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2023-24	2024-25		2025-26
		ACTUAL	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
OTHER REVENUES (Continued)					
01-3900	SURPLUS PROPERTY SALE	7,400	500	0	500
01-3962	SEWER REIMBURSEMENT - GARTEL & FUERTE	980	2,000	940	1,000
01-3970	MISCELLANEOUS REIMBURSEMENT	64,715	0	35,000	0
TOTAL OTHER REVENUES		314,496	169,500	1,632,070	193,200
TOTAL GENERAL FUND (01)		19,077,994	17,343,830	20,295,255	17,661,060
02-3400	INTEREST INCOME	26,150	20,000	15,000	16,000
02-3560	2107.5 GAS TAX	6,000	6,000	6,000	6,000
02-3565	2105 GAS TAX	172,518	176,550	179,300	181,000
02-3570	2106 GAS TAX	102,856	104,170	105,200	106,000
02-3580	2107 GAS TAX	233,518	241,280	245,050	247,000
02-3585	2103 GAS TAX	258,690	252,530	263,100	258,700
TOTAL GAS TAX FUND (02)		799,732	800,530	813,650	814,700
03-3400	INTEREST INCOME	33,385	2,400	5,000	5,000
03-3590	ROAD MAINTENANCE REHAB ACCT	788,126	727,800	717,800	745,900
TOTAL RMRA FUND (03)		821,512	730,200	722,800	750,900
05-3310	VEHICLE CODE FINES	93,301	70,000	46,700	47,000
05-3330	VEHICLE CODE FINES - COUNTY	30,768	13,000	29,500	30,000
TOTAL TRAFFIC SAFETY FUND (05)		124,069	83,000	76,200	77,000
06-3160	PARK IN-LIEU FEES	238,257	86,000	0	0
06-3400	INTEREST INCOME	158,245	44,000	50,900	50,000
TOTAL PARK IMPROVEMENT FUND (06)		396,502	130,000	50,900	50,000
07-3400	INTEREST INCOME	39,407	7,500	10,000	10,000
07-3515	COPS	186,159	190,000	190,000	190,000
TOTAL COPS FUND (07)		225,566	197,500	200,000	200,000
08-3400	INTEREST INCOME	282,569	40,000	0	0
08-3877	AMERICAN RESCUE PLAN ACT	2,097,356	1,610,000	2,717,860	92,170
TOTAL ARPA FUND (08)		2,379,926	1,650,000	2,717,860	92,170
09-3400	INTEREST INCOME	1,269	1,200	1,200	1,200
09-3597	AIR QUALITY IMPROVEMENT AB2766	37,062	37,300	37,100	37,100
TOTAL AQMD FUND (09)		38,331	38,500	38,300	38,300
11-3885	AB939 ADMINISTRATION	55,900	57,500	51,950	52,000
TOTAL WASTE MANAGEMENT FUND (11)		55,900	57,500	51,950	52,000
12-3620	COMMUNITY DEVELOPMENT BLOCK GRANT	198,605	127,320	127,320	148,810
TOTAL CDBG FUND (12)		198,605	127,320	127,320	148,810

CITY OF WALNUT
2025-26 REVENUE BUDGET BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2023-24	2024-25		2025-26
	ACTUAL	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
13-3400 INTEREST INCOME	65,763	60,000	55,300	51,400
13-3680 PROPOSITION "C" TRANSPORTATION	617,920	670,000	607,300	597,900
TOTAL PROPOSITION "C" FUND (13)	683,682	730,000	662,600	649,300
14-3630 SB 821 BIKEWAY	0	32,000	32,000	25,000
TOTAL BIKEWAY FUND (14)	0	32,000	32,000	25,000
15-3400 INTEREST INCOME	395	280	0	0
15-3517 LACMTA EXCHANGE	0	100	0	0
TOTAL LACMTA (STPL) FUND (15)	395	380	0	0
16-3400 INTEREST INCOME	58,469	24,000	23,500	22,600
16-3680 MEASURE "R" TRANSPORTATION	463,295	500,000	466,600	448,400
TOTAL MEASURE "R" FUND (16)	521,764	524,000	490,100	471,000
17-3619 FEDERAL GRANT	0	166,000	0	166,000
TOTAL FEDERAL GRANT FUND (17)	0	166,000	0	166,000
18-3170 L.O.S.M.D. ZONE 9	0	757,180	757,180	782,000
18-3181 L.O.S.M.D. ZONE 9	732,688	0	0	0
TOTAL LOSMD ZONE 9 FUND (18)	732,688	757,180	757,180	782,000
19-3171 L.O.S.M.D. ZONE 1	52,565	52,750	52,750	52,750
19-3172 L.O.S.M.D. ZONE 2	104,750	104,710	104,710	104,710
19-3173 L.O.S.M.D. ZONE 3	147,474	147,900	147,900	147,900
19-3174 L.O.S.M.D. ZONE 4	580,964	574,110	574,110	574,110
19-3175 L.O.S.M.D. ZONE 5	205,975	205,900	205,900	205,900
19-3176 L.O.S.M.D. ZONE 6	240,216	240,160	240,160	240,160
19-3177 L.O.S.M.D. ZONE 7	157,973	158,610	158,610	158,610
19-3178 L.O.S.M.D. ZONE 8	229,438	226,180	226,180	235,680
19-3179 L.O.S.M.D. ZONE 12	16,821	16,840	16,840	16,840
19-3180 L.O.S.M.D. ZONE 11	1,101	1,220	1,220	1,220
19-3181 BUILDING PERMIT FEE SURCHARGE	274,274	130,000	299,500	0
19-3245 BUILDING PERMIT FEE SURCHARGE	0	0	0	300,000
TOTAL LOSMD FUND (19)	2,011,551	1,858,380	2,027,880	2,037,880
21-3400 INTEREST INCOME	48,794	30,000	29,600	28,000
21-3680 MEASURE "M" TRANSPORTATION	523,158	570,000	507,600	508,200
TOTAL MEASURE "M" FUND (21)	571,953	600,000	537,200	536,200
23-3400 INTEREST INCOME	91,091	62,000	63,000	59,000
23-3680 PROPOSITION "A" TRANSPORTATION	744,951	810,000	711,500	720,800
TOTAL PROPOSITION "A" FUND (23)	836,042	872,000	774,500	779,800
27-3666 NEIGHBORHOOD PARK ACT	361,254	353,250	318,700	0
TOTAL STATE PARK GRANT FUND (27)	361,254	353,250	318,700	0

CITY OF WALNUT
2025-26 REVENUE BUDGET BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2023-24	2024-25		2025-26
	ACTUAL	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
28-3400 INTEREST INCOME	0	0	0	0
28-3625 MEASURE "A" (M&S)	289,155	291,000	25,000	30,000
TOTAL MEASURE "A" (M&S) FUND (28)	289,155	291,000	25,000	30,000
29-3400 INTEREST INCOME	24,230	16,000	16,000	15,000
29-3540 MEASURE "W"	499,440	500,000	504,200	500,000
TOTAL MEASURE "W" FUND (29)	523,670	516,000	520,200	515,000
31-3400 INTEREST INCOME	376	240	200	100
TOTAL TRAFFIC CONGESTION RELIEF FUND (31)	376	240	200	100
33-3878 GENERAL RECYCLING GRANT	7,249	13,110	6,020	7,300
TOTAL GENERAL RECYCLING GRANT FUND (33)	7,249	13,110	6,020	7,300
35-3400 INTEREST INCOME	8,581	6,000	6,000	5,000
35-3670 CABLE TV PEG FEES	31,917	33,000	32,000	32,000
TOTAL CABLE T.V. EDUCATION FUND (35)	40,498	39,000	38,000	37,000
37-3522 MEASURE "A" CATEGORY 1	0	85,000	0	0
TOTAL MEASURE "A" (CATEGORY 1) (37)	0	85,000	0	0
41-3800 WHA REIMBURSEMENT AGREEMENT	580,124	681,110	613,920	661,310
TOTAL WHA FUND (41)	580,124	681,110	613,920	661,310
52-3400 INTEREST INCOME	137,141	60,000	14,300	19,900
TOTAL PENSION TRUST FUND (52)	137,141	60,000	14,300	19,900
TOTAL CITY REVENUES	31,415,679	28,737,030	31,912,035	26,602,730

CITY OF WALNUT
REVENUE ACCOUNT DETAIL

GENERAL FUND REVENUES

All general operations of the City are charged to the General Fund. All revenues, which by law, do not have to be placed in a separate fund, are deposited in the General Fund. All expenditures must be made pursuant to appropriations that lapse annually at the end of the fiscal year. All unexpended balances are transferred to the unappropriated reserve.

PROPERTY TAXES:

3010 Property Taxes

Provides for funds received from taxes applied to the assessed value of property in Walnut. Los Angeles County collects and distributes a percentage of the funds collected.

3054 Property Taxes Administration Fee (PTAF)

Administrative charge assessed by L.A. County for the service of collecting and distributing property taxes. Previously budgeted in 01-4400-6204.

OTHER TAXES:

3100 Sales & Use Tax

Provides for funds received from sales and use taxes. Companies doing business within city limits collect sales tax on retail sales and taxable services and remit it to the California Department of Tax & Fee Administration, which in turn returns a portion to the City.

3110 Public Safety Augmentation Fund

Provides for funds designated for public safety expenditures. These funds are received from the State and distributed by the County.

3120 Franchise Tax

Provides for funds received for special privileges granted by the City, permitting the continued use of public property, such as poles and lines for public utility use, trash collection, and the cable television franchise.

3130 Business License Tax

Provides for funds received from the issuance of business licenses to those doing business within the City.

3131 Tobacco Retail License

Provides for funds received from businesses that sell tobacco products, pursuant to the Tobacco Retail License Program.

- 3140 **Realty Stamp Tax (Documentary Transfer)**
Provides for one-half of the deed transfer tax collected by the County Recorder. The tax is levied at the rate of \$.55 per \$500 of the face value of the deed.
- 3150 **Development Tax**
Provides for funds collected from developer upon application to the City for a building permit, for construction of any such dwelling unit or addition or building to be used for commercial, manufacturing, or industrial purposes.

LICENSES & PERMITS:

- 3200 **Parking Permits**
Provides for funds received from fees charged for the issuance of annual or semi-annual parking permits for residents.
- 3205 **Film Permits**
Provides for funds received from fees charged for the issuance of permits for film and television production in Walnut.
- 3220 **Full Plan Check**
Provides for funds received from fees charged to developers and individuals submitting plans for code compliance by Building and Safety Inspectors.
- 3230 **Standard Plan Check**
Provides for funds received from fees charged to developers whose plans have been pre-checked by Building and Safety Inspectors.
- 3240 **Building & Safety Permits**
Provides for funds received from fees charged for the issuance of building, plumbing, electrical, mechanical, demolition, and occupancy permits.
- 3250 **Grading, Street, Sewer, & Storm Drain Permits**
Provides for funds received from the issuance of permits by the City Engineer to contractors and builders.
- 3260 **Conditional Use Permits**
Provides for funds received from individuals who have been granted permission to use a specific area for a special purpose.
- 3270 **Strong Motion Implementation (SMI)**
Provides for funds collected from an applicant for building permit assessed based on property valuation. The City retains 5% of the fees collected for administrative cost and seismic retrofit education; the City remits the balance to the Department of Conservation.

3271 Standard Building Special Revolving Fund (SBSF)

Provides for funds collected from an applicant for building permit assessed based on property valuation. The City retains 10% of the fees collected for administrative costs and for code enforcement education; the City remits the balance collected to California Building Standard Commission.

3272 Disability Access & Education Fund

Provides for funds collected under SB 1186, imposing a \$4.00 state fee on any applicant for a local business license/permit or a renewal effective January 1, 2018.

FINES, FORFEITS, & PENALTIES:

3300 Code Fines

Provides for funds received from fines levied to individuals in violation of City ordinances or penal code violations, excluding parking violations.

3305 False Alarm Fines

Provides for funds received from fines levied to individuals or businesses for false alarms.

3306 Account Receivable & False Alarm Collections

Provides for funds collected by the collection agency on behalf of the City for fines levied to individuals or businesses for false alarms.

3311 Impound Service Fee

Provides for monies received for service charge for the release of stored and/or impounded vehicles.

USE OF MONEY & PROPERTY:

3400 Interest Income

Provides for funds received from interest earned on investments. Investment of funds is pursuant to local and State law.

3410 Rental of City Hall Offices

Provides for funds received from the rental of City Hall office space.

3420 Telecommunication Lease

Provides for funds received from the placement of cellular towers at City sites.

REVENUE FROM OTHER AGENCIES:

3500 State Motor Vehicle In-Lieu Tax

Provides for funds received from motor vehicle license fees collected by the State in-lieu of taxes of motor vehicles. The majority of these funds are now received as property taxes.

- 3510 **State Homeowners Exemption**
Provides for funds received as replacement for state homeowner's exemption for property taxes.
- 3511 **State Highway Rental Fees**
Provides for funds received by the state for state-owned property in the City intended for transportation purposes, but being leased in the interim. The City gets 24% of the rental fees collected, received annually with property taxes.
- 3558 **Proposition A Transfer**
Provides for funds received in return for the exchange of Proposition "A" Transportation funds.
- 3614 **BSEP GRANT (Bus Stop Enhancement Grant)**
Provides for bus stop shelter installation and bus stop amenity installation.
- 3623 **Proposition 68**
Provides for funds received from state bond. Proposition 68 will expand access and infrastructure in state and local park systems, provide funding for habitat restoration and water sustainability, and invest in natural disaster protection projects.

RECREATION SERVICES:

- 3641 **Teen Center Excursions**
Provides for funds received from fees charged for recreational excursions offered by the City's Teen Center.
- 3642 **Teen Center Snack Bar Sales**
Provides for funds received from sales of food and beverages at the City's Teen Center. These sales are subject to collection of sales tax.
- 3644 **Teen Center Special Events**
Provides for funds received from fees charged for special recreational events offered by the City's Teen Center.
- 3645 **Teen Center Membership**
Provides for funds received from membership fees.
- 3648 **Camp Movin & Groovin**
Provides for funds received from fees charged for Camp Movin & Groovin programs.
- 3649 **Camp Crawdad**
Provides for funds received from fees charged for Camp Crawdad programs.

- 3651 **Senior Excursions**
Provides for funds received from fees charged for recreational excursions offered by the City's Senior Citizens Center.
- 3653 **Senior Bingo Donations**
Provides for funds received from the Senior Club as a donation towards covering expenses of Bingo operations at the City's Senior Citizens Center.
- 3654 **Senior Special Events**
Provides for funds received from fees charged for special recreational events offered by the City's Senior Citizens Center.
- 3655 **Senior Classes**
Provides for funds received from recreation classes for older adults.
- 3690 **Special Events**
Provides for funds received from fees charged for special recreational events.
- 3691 **Aquatics**
Provides for funds received from fees charged for aquatic recreational activities offered by the City.
- 3692 **Excursions**
Provides for funds received from fees charged for recreational excursions.
- 3693 **Sports Leagues**
Provides for funds received from fees charged for recreational sports activities.
- 3694 **Recreation Classes**
Provides for funds received from fees charged for recreation classes.
- 3696 **Referee Service fee**
Provides for funds received from sport leagues for referee services.
- 3697 **Registration Fees**
Provides for funds received from a \$5.00 fee charged for recreation activity registration.

CHARGES FOR CURRENT SERVICES:

- 3700 **Site Plan Review Fees**
Provides for funds received from fees charged for the review of compliance with zoning regulations.
- 3711 **General Plan Maintenance Fees**
Provides for funds collected at a rate of 10% of the building permit fee.

- 3740 **Sale of Maps & Publications**
Provides for funds received from the sale of various maps, publications, photocopies, and copies of videotapes.
- 3745 **Industrial Waste Inspection Fees**
Provides for funds received from fees charged for industrial waste inspections by the county.
- 3750 **Public Works Inspection Fees**
Provides for funds received from fees charged for public works inspection services by the City Engineer. (i.e. street, curb, gutter, and sewer inspections)
- 3760 **Public Works Plan Checking Fees**
Provides for funds received from fees charged for plan checks on public improvements, by the City Engineer.
- 3780 **Parks & Recreation Use Fees**
Provides for funds received from fees charged for the use of Park and Recreation facilities for private and organized recreational activities.
- 3783 **Gymnasium/Teen Center Facility Use Fees**
Provides for funds received from fees charged for the use of the Gym/Teen Center.
- 3790 **Senior Center Use Fees**
Provides for funds received from fees charged for the use of the Senior Center.
- 3791 **Animal License Sales**
Provides for funds received from fees charged for the issuance of dog licenses from the Los Angeles County Department of Animal Care and Control.
- 3795 **Candidate Filing Fees**
Provides for funds received from a \$25 processing fee required of all persons wishing to run for City Council, paid at the time of submitting their candidate filing paperwork.

OTHER REVENUES:

- 3818 **Miscellaneous Developer Agreement**
Provides for monies received through Development Agreement Fee(s), which promote economic opportunities and enhance the quality of life throughout the City.
- 3819 **Walnut Historical Book**
Provides for funds received for the sale of Walnut Historical Books.

- 3820 **Miscellaneous Revenues**
Provides for funds received as a result of miscellaneous activities, including fees charged by the City for checks returned by our bank for non-sufficient funds, and fees charged as overhead for services provided by the City.
- 3822 **Miscellaneous Donations**
Provides for funds received on occasion from individuals and organizations as donations for City programs.
- 3828 **Passport Execution Fees**
Provides for funds received for processing Passport applications.
- 3833 **Metrolink Passes**
Provides for funds received from Metrolink Pass sales.
- 3834 **EZ Passes**
Provides for funds received from EZ Pass sales.
- 3835 **Bus Passes**
Provides for funds received from a 3% commission on the sale of monthly bus passes for Foothill Transit.
- 3840 **Family Festival Revenues**
Provides for funds received as contributions for the parade, and from fees charged for Family Festival booth applications for food, arts & crafts, games, and information booths.
- 3870 **Appeals**
Provides for funds received from individuals who wish to appeal the actions of the Planning Director to the Planning Commission or of the Planning Commission to the City Council.
- 3873 **Mt. SAC Parking Meters**
Provides for funds received from the Mt. San Antonio College parking meters.
- 3900 **Surplus Property Sale**
Provides for funds received from the sale of surplus City property.
- 3962 **Sewer Reimbursement/Gartel and Fuerte**
Provides for funds received as reimbursement from property owners for hook-up to the sanitary sewer on Gartel Drive and Fuerte Drive.
- 3970 **Miscellaneous Reimbursement**
Provides for funds received as reimbursement for miscellaneous activities. Also, provides for grant reimbursements related to SB 2 Grant funds and the Local Early Action Planning (LEAP) Grant.

SPECIAL REVENUE FUNDS

ASSESSMENTS:

18-3170 LOSMD Zone 9 District Assessment

Provides for funds received from the County, collected and distributed from assessment levied by the City to the residents of Three Oaks, who have property maintained by the City.

18-3181 LOSMD Zone 9 District Assessment

Provides for funds received from the County, collected and distributed from assessment levied by the City to the residents of Three Oaks, who have property maintained by the City. (In Fiscal Year, 2025-26 moved to 18-3170).

19-3171 LOSMD Zone 1 District Assessment

Provides for funds received from the County, collected and distributed from assessment levied by the City to residents who have property maintained by the City.

19-3172 LOSMD Zone 2 District Assessment

Provides for funds received from the County, collected and distributed from assessment levied by the City to residents who have property maintained by the City.

19-3173 LOSMD Zone 3 District Assessment

Provides for funds received from the County, collected and distributed from assessment levied by the City to residents who have property maintained by the City.

19-3174 LOSMD Zone 4 District Assessment

Provides for funds received from the County, collected and distributed from assessment levied by the City to residents who have property maintained by the City.

19-3175 LOSMD Zone 5 District Assessment

Provides for funds received from the County, collected and distributed from assessment levied by the City to residents who have property maintained by the City.

19-3176 LOSMD Zone 6 District Assessment

Provides for funds received from the County, collected and distributed from assessment levied by the City to residents who have property maintained by the City.

19-3177 LOSMD Zone 7 District Assessment

Provides for funds received from the County, collected and distributed from assessment levied by the City to residents who have property maintained by the City.

19-3178 LOSMD Zone 8 District Assessment

Provides for funds received from the County, collected and distributed from assessment levied by the City to residents who have property maintained by the City.

- 19-3179 **LOSMD Zone 12 District Assessment**
Provides for funds received from the County, collected and distributed from assessment levied by the City to residents who have property maintained by the City.
- 19-3180 **LOSMD Zone 11 District Assessment**
Provides for funds received from the County, collected and distributed from assessment levied by the City to residents who have property maintained by the City. City to residents who have property maintained by the City.
- 19-3181 **Building Permit Fee Surcharge**
Provides for funds collected at a rate of 30% of the building permit fees. The surcharge is an equitable methodology to distribute the burden of the existing deficit in the expenses arising out of LOSMD. (Moved to 19-3245)
- 19-3245 **Building Permit Fee Surcharge**
Provides for funds collected at a rate of 30% of the building permit fees. The surcharge is an equitable methodology to distribute the burden of the existing deficit in the expenses arising out of LOSMD. (Formerly, 19-3181)

OTHER TAXES:

- 35-3670 **Cable Television Program Fees**
Provides for funds received from franchise fees from cable television.

FINES, FORFEITS & PENALTIES:

- 05-3310 **Vehicle Code Fines**
Provides for funds received from fines levied on the issuance of parking citations.
- 05-3330 **Vehicle Code Fines/County**
Provides for funds received from the County, collected from assessments made by the municipal courts, in accordance with the vehicle code for fines and forfeitures. These funds are placed in a special revenue fund for financing law enforcement expenditures.

USE OF MONEY & PROPERTY:

- 02-3400 **Interest Income**
Provides for funds received from interest earned on gas tax revenues.
- 03-3400 **Interest Income**
Provides for funds received from interest earned on gas tax RMRA revenues.

- 06-3400 **Interest Income**
Provides for funds received from interest earned on in-lieu park land revenues.
- 07-3400 **Interest Income**
Provides for funds received from interest earned on COPS/Citizen Options Public Safety funds.
- 08-3400 **Interest Income**
Provides for funds received from interest earned on American Rescue Plan Act (ARPA) funds.
- 09-3400 **Interest Income**
Provides for funds received from interest earned on Air Quality Improvement funds.
- 13-3400 **Interest Income**
Provides for funds received from interest earned on Proposition "C" funds.
- 15-3400 **Interest Income**
Provides for funds received from interest earned on LACMTA Exchange funds.
- 16-3400 **Interest Income**
Provides for funds received from interest earned on Measure "R" funds.
- 21-3400 **Interest Income**
Provides for funds received from interest earned on Measure "M" funds.
- 23-3400 **Interest Income**
Provides for funds received from interest earned on Proposition "A" funds.
- 28-3400 **Interest Income**
Provides for funds received from interest earned on Measure "A" M&S funds.
- 29-3400 **Interest Income**
Provides for funds received from interest earned on Measure "W" funds.
- 31-3400 **Interest Income**
Provides for funds received from interest earned on Traffic Congestion Relief funds.
- 35-3400 **Interest Income**
Provides for funds received from interest earned on Cable TV Education funds.
- 52-3400 **Interest Income**
Provides for funds received from interest earned on Pension Trust funds.

REVENUE FROM OTHER AGENCIES:

02-3560 **2107.5 Gas Tax**

Provides for funds received from the State, collected from the sale of gasoline. These funds may only be expended for administrative and engineering expenses on select minor street construction and maintenance.

02-3565 **2105 Gas Tax**

Provides for funds received from the State, collected from the sale of gasoline. These funds are allocated to the City on a per capita basis for maintenance or construction on any City street.

02-3570 **2106 Gas Tax**

Provides for funds received from the State, collected from the sale of gasoline. These funds must be expended for select system street construction or maintenance.

02-3580 **2107 Gas Tax**

Provides for funds received from the State, collected from the sale of gasoline. These funds are allocated to the City on a per capita basis for maintenance or construction on any City street.

02-3585 **2103 Gas Tax**

Provides for funds received from the State, collected from the sale of gasoline. These funds are allocated to the City on a per capita basis for maintenance or construction of any City street.

03-3590 **Road Maintenance Rehabilitation Account (RMRA)**

Provides for funds received from the State related to Senate Bill 1 (SB1). The Road Repair and Accountability Act of 2017 established the Road Maintenance and Rehabilitation Account (RMRA) to address deferred maintenance on the state highway system and the local street and road system. Streets and Highway Code 2032(h) authorizes the Controller to provide funding to cities and counties for projects approved by the California Transportation Commission.

07-3515 **Citizen's Options for Public Safety (COPS)**

In July 1996, Assembly Bill 3229 established the distribution of funds to local agencies on a per capita basis for the purpose of providing funding for first-line law enforcement services.

08-3877 **American Rescue Plan Act (ARPA)**

Provides for funds received from the State related to ARPA bill passed on March 11, 2021. Funds are for revenue replacement due to pandemic, economic assistance for small businesses, investment in water, sewer, and broadband infrastructure as well as COVID-19 related expenses.

- 09-3597 **Air Quality Improvement**
Provides for funds received through the State Department of Motor Vehicles, in accordance with Assembly Bill 2766, designated for air quality improvement projects.
- 11-3885 **Assembly Bill (AB) 939 Administration**
Provides for funds received as part of the refuse bill to fund the City's source reduction and recycling programs.
- 12-3620 **Community Development Block Grant (CDBG)**
Provides for funds received for economic studies and the development of the City's blighted area.
- 13-3680 **Proposition C Transportation**
Provides for funds collected from sales taxes. Los Angeles County distributes these funds to local cities for the purpose of transportation development.
- 15-3517 **LACMTA Exchange**
Provides for funds received from Los Angeles County Metropolitan Transit Authority through transportation fund exchange.
- 16-3680 **Measure R Transportation**
Provides for City's portion to the 1/2 sales tax approved in Los Angeles County for transportation projects.
- 17-3619 **Federal Grant**
Provides for federal funds received from the government to fund certain projects to provide services and stimulate the economy.
- 21-3680 **Measure M Transportation**
Provides for City's portion to the 1/2 sales tax approved in Los Angeles County for highway and transit projects.
- 23-3680 **Proposition A Transportation**
Provides for City's portion to the 1/2 sales tax approved in Los Angeles County for transportation development.
- 27-3666 **Neighborhood Park Act**
Provides for funds received from the County, in accordance with the LA County Safe Neighborhood Parks Act of 1992.
- 28-3625 **Measure A (M&S)**
Provides for funds collected from an annual special tax of 1.5 cents per square foot of building floor area on all taxable real property in the County. Funds are in accordance with the LA County Safe, Clean Neighborhood Parks and Beaches Measure of 2016.

- 29-3540 **Measure W**
Provides for City's portion from a 2.5 cents per square foot parcel tax from property owners located in the Los Angeles County Flood District approved in Los Angeles County for the Safe Clean Water Program.
- 33-3878 **Recycling Grant**
Provides for State of California grant funds to be used for recycling and waste reduction program.
- 37-3522 **Measure A (Category 1)**
Provides for funds collected from an annual special tax of 1.5 cents per square foot of building floor area on all taxable real property in the County. Funds are in accordance with the LA County Safe, Clean Neighborhood Parks and Beaches Measure of 2016.
- 41-3800 **WHA Reimbursement Agreement**
Provides for funds received from the Walnut Housing Authority as a reimbursement to the City, which acts as the lead agency. (See WHA project budget, WHA Housing Monitoring Low/Mod budget and WHA capital projects budget)

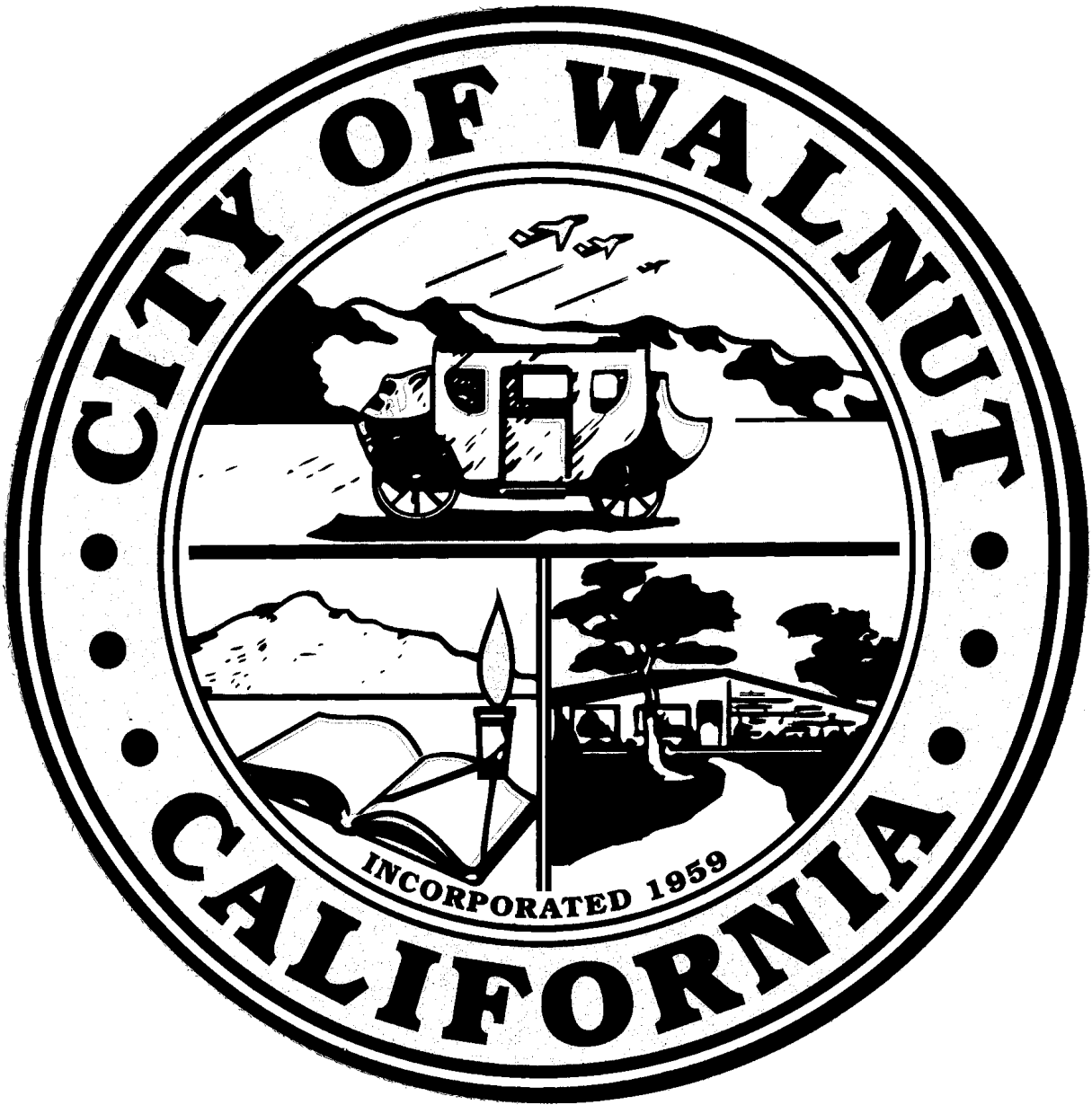
OTHER REVENUES:

- 06-3160 **Park In-Lieu Fees**
Provides for funds received in-lieu of park land dedication.

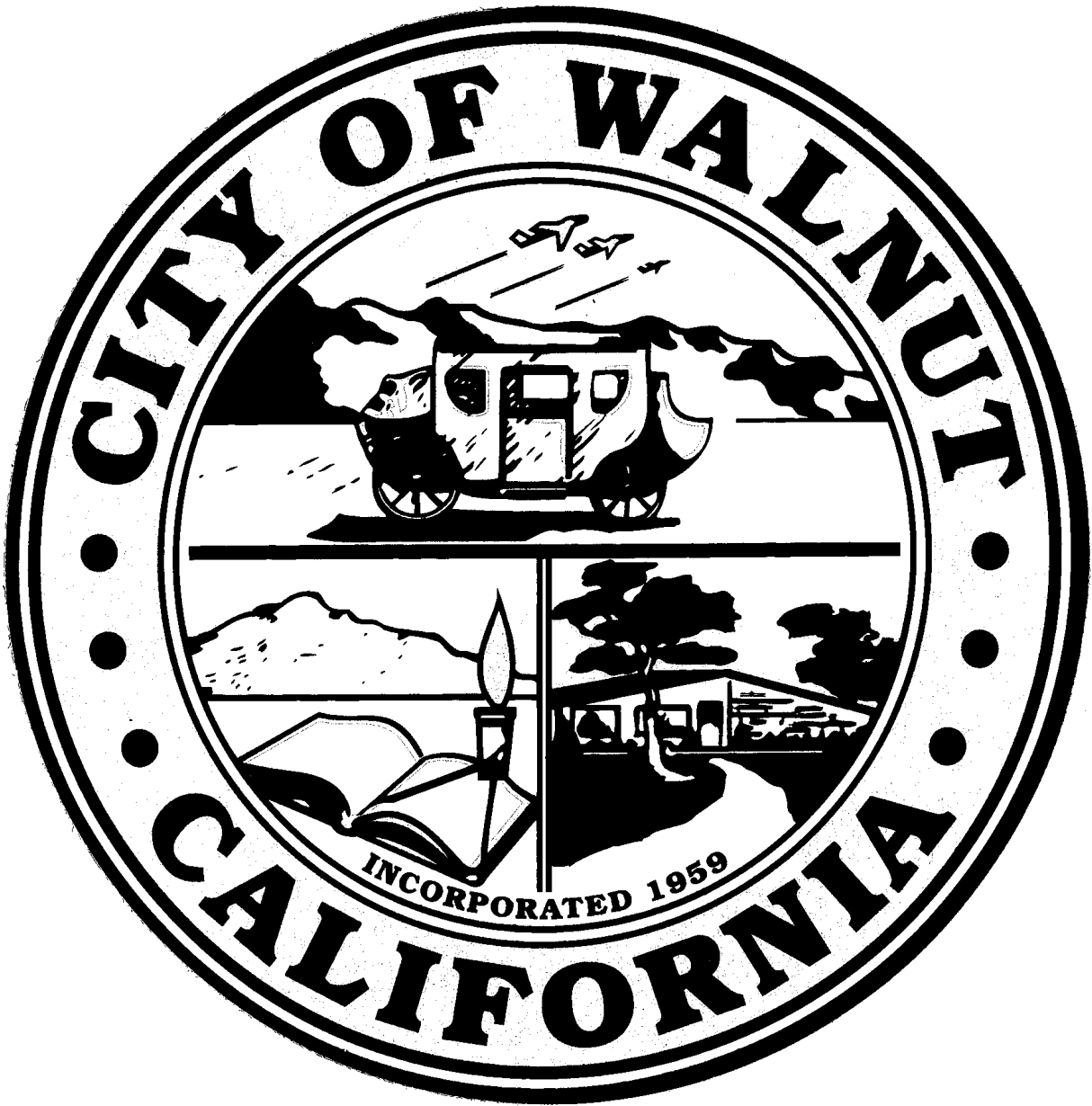
CAPITAL PROJECTS REVENUE

REVENUE FROM OTHER AGENCIES:

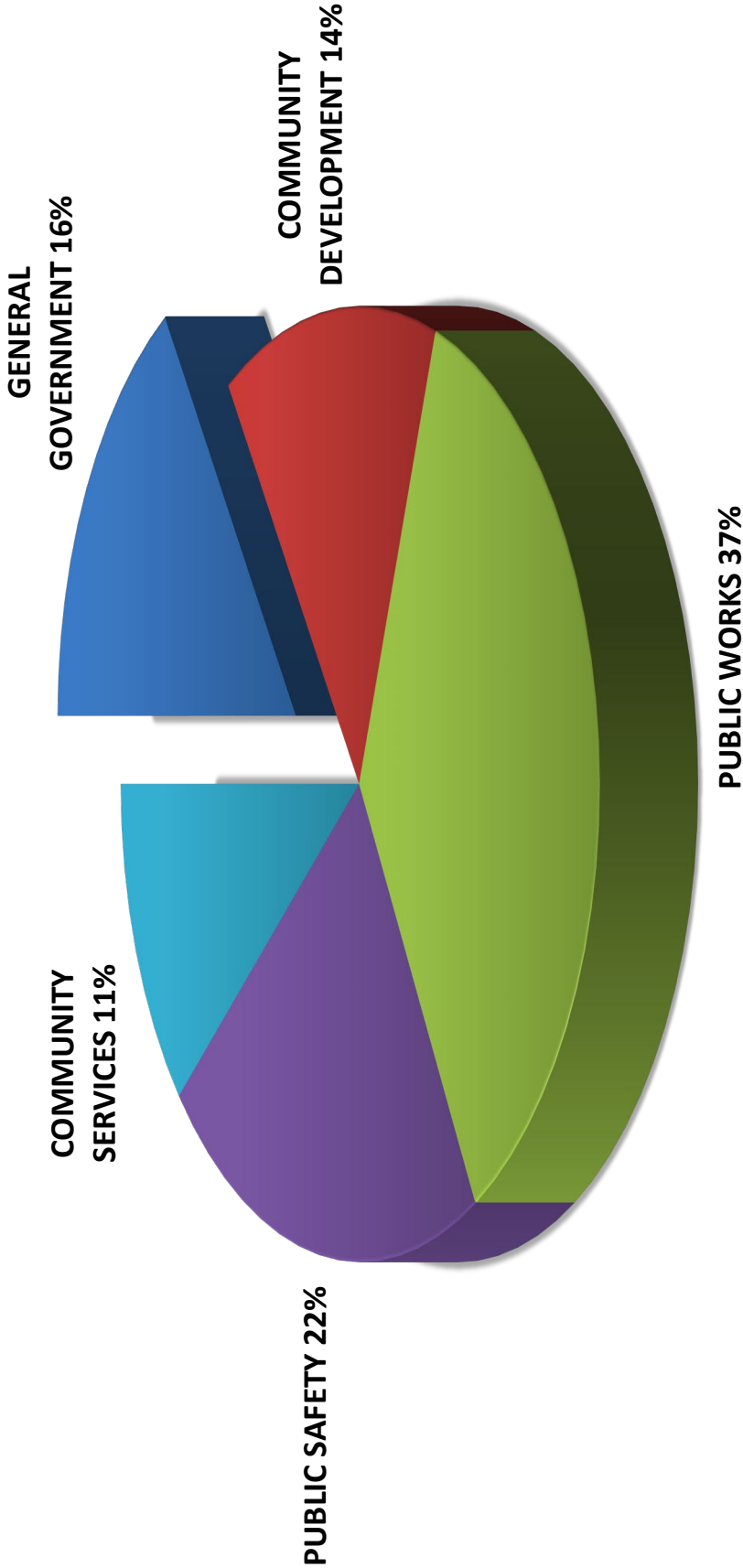
- 14-3630 **Senate Bill 821 (Bikeway Grants)**
Provides for funds received from the State, for the construction of bikeways, handicap ramps, and pedestrian facilities.



General Government



GENERAL GOVERNMENT FISCAL YEAR 2025-26



**Total General Government Budget
\$4,012,300**

CITY OF WALNUT
GENERAL GOVERNMENT
PROGRAM GOALS & PERFORMANCE MEASURES

General Government includes the following sub-programs: City Council, City Manager, Human Resources, Risk Management, City Clerk, Elections, City Treasurer, Finance, Computer Services, City Attorney, Administrative Services, Community Promotions, Business License, Animal Control, Cable TV Administration, and Cable TV Equipment. While implementing several new projects and programs in the coming year, Staff will work to meet various aspects of the City's Mission Statement to *"...exceed expectations of the people of Walnut. We collaborate with the community to enhance our civic pride."*

In 2025-26, the General Government Program will work to achieve the following goals:

1. The City will educate the Walnut community about civic services available through the City and partnering agencies via our Social Media and an updated website. Topics will include general public education, City events, public safety matters, and special projects.
2. The City will continue to provide training opportunities for Staff on a monthly basis to further enhance the strengths of the City's workforce.
3. The City will continue to foster teamwork and morale among employees through the City of Walnut's Annual Employee Service Recognition event and monthly employee gatherings.
4. The City will continue to seek resident and student involvement in their community through the City's Volunteer Internship Program. In addition, the City will continue to welcome visitors from other cities or countries and conduct tours and informative lectures/workshops at City Hall.

In 2024-25, the General Government Program worked to achieve the following goals:

1. The City will educate the Walnut community about civic services available through the City and partnering agencies via our Social Media and an updated website. Topics will include general public education, City events, public safety matters, and special projects.

Performance Measure: The City continued to inform residents of local news and events through the City's social media sites, and the City website. Additionally, the Recreation Brochure is available online for residents in an effort to reduce paper use and reach a larger audience.

2. The City will continue to provide training opportunities for Staff on a monthly basis to further enhance the strengths of the City's workforce.

Performance Measure: City Staff participated in, and attended trainings held by LCW, League of California Cities, California Contract Cities Association, CJPIA, CalPERS, and other contracted agencies.

3. The City will continue to foster teamwork and morale among employees through the City of Walnut's Annual Employee Service Recognition event and monthly employee gatherings.

The City's Annual Employee Service Awards were held in December 19, 2024. And Staff coordinated monthly employee team building events to promote teamwork and collaboration across all City Departments.

4. The City will continue to seek resident and student involvement in their community through the City's Volunteer Internship Program. In addition, the City will continue to welcome visitors from other cities or countries and conduct tours and informative lectures/workshops at City Hall.

Performance Measure: The City had roughly 5 student volunteers that participated in the City's Volunteer Internship Program. Their participation in the program is intended to introduce them to the workforce, and provide them with a general framework of how municipal government operates.

Additionally, the City welcomed several groups and student organizations on a tour of the City Council Chambers, City Hall, and other City facilities.

5. The City will increase awareness of the 2024 Municipal general election through our social media and website.

Performance Measure: The City coordinated a successful Municipal general election and promoted information on behalf of LA County through our social media and website.

**General Government
Measurable Outputs**

Output	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Volunteer Internship Participant Hours	600 Hours	600 Hours	200 Hours	500 Hours	500 Hours
Number of Cable Programs	9	7	7	25	
Employee participation in training and education programs	75	75	75	80	80
Employees in Education Enhancement Program	1	3	3	2	3
Employees attending Annual Service Awards Event	56	56	45	55	55
Number of City Council Meetings	22	22	22	22	22
Number of City Council Study Sessions	10	10	8	10	8

FY 2025-26

General Government

Goals and Relationship to the Mission Statement

In **FY 2025-26**, the General Government Department has identified four major goals:

1. The City will educate the Walnut community about civic services available through the City and partnering agencies via our Social Media and an updated website.
2. The City will continue to provide training opportunities for Staff on a monthly basis to further enhance the strengths of the City's workforce.
3. The City will continue to foster teamwork and morale among employees through the City of Walnut's Annual Employee Service Recognition event and monthly employee gatherings.
4. The City will continue to seek resident and student involvement in their community through the City's Volunteer Internship Program. In addition, the City will continue to welcome visitors from other cities or countries and conduct tours and informative lectures/workshops at City Hall.

The General Government's function in the City of Walnut will exceed expectations, collaborate, and enhance civic pride in FY 2025-26 utilizing the five identified major goals to: encourage agency transparency through the monthly City Manager's Briefing, intended to inform the community of City and other local non-profit organizations' events and services; promoting continued growth and preparation for the future through a more effective and user friendly website design providing clear directions for citizens utilizing our services and tools for daily transactions; fostering teamwork and collaboration among all employees by establishing monthly employee team building events, in addition to the annual Employee Service Recognition event; striving to be educated and well informed by providing monthly employee trainings through CJPIA on OSHA mandated procedures, safety, ergonomics, and other areas reducing risk within the City as a whole.

**CITY OF WALNUT
PROGRAM SUMMARY
GENERAL GOVERNMENT**

	2023-24		2024-25		2025-26
	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL EXPENSE	2,212,810	2,480,200	2,600,270	2,353,145	2,608,460
OPERATIONS EXPENSE	1,212,446	1,588,520	1,549,604	1,467,200	1,378,840
TOTAL OPERATING EXPENSE	3,425,256	4,068,720	4,149,874	3,820,345	3,987,300
CAPITAL	14,388	25,000	25,000	25,000	25,000
PROGRAM TOTAL	3,439,644	4,093,720	4,174,874	3,845,345	4,012,300
TOTAL FULL-TIME EMPLOYEES	11.90	11.20	11.20	11.20	12.33
BY SUB-PROGRAM					
	ACCT NO.		FY25/26 BUDGET		
GENERAL FUND					
CITY COUNCIL	01-4000				114,060
CITY MANAGER	01-4100				409,880
HUMAN RESOURCES	01-4200				182,830
RISK MANAGEMENT	01-4201				511,870
CITY CLERK	01-4300				349,500
ELECTIONS	01-4301				0
CITY TREASURER	01-4400				0
FINANCE	01-4500				1,010,440
COMPUTER SERVICES	01-4502				0
CITY ATTORNEY	01-4600				200,000
ADMINISTRATIVE SERVICES	01-4700				665,910
COMMUNITY PROMOTIONS	01-4800				84,700
CABLE TELEVISION ADMINISTRATION	01-4900				135,370
BUSINESS LICENSE	01-8200				103,670
ANIMAL CONTROL	01-8500				150,000
					<u>3,918,230</u>
SPECIAL REVENUE FUNDS					
ARPA - COMPUTER SERVICES	08-4502				42,170
CABLE TV EQUIPMENT (PEG) FUND	35-4900				32,000
OPEB FUND	51-4200				19,900
					<u>94,070</u>
					<u>4,012,300</u>

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: CITY COUNCIL

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
	PERSONNEL					
01-4000-5101	REGULAR SALARIES	18,000	18,000	18,000	18,000	18,000
01-4000-5105	HEALTH & LIFE INSURANCE	42,000	42,000	42,000	42,000	42,000
01-4000-5107	WORKERS' COMPENSATION	783	810	810	810	900
01-4000-5108	PERS	2,630	10,620	10,620	2,900	5,000
01-4000-5110	MEDICARE	479	1,090	1,090	500	1,000
	TOTAL PERSONNEL	63,892	72,520	72,520	64,210	66,900
	OPERATIONS					
01-4000-6103	CONFERENCE & MEETINGS - CHING	0	4,240	200	200	0
01-4000-6104	CONFERENCE & MEETINGS - WU	505	5,000	5,000	5,000	5,000
01-4000-6105	CONFERENCE & MEETINGS - TRAGARZ	2,900	5,000	5,000	5,000	5,000
01-4000-6106	CONFERENCE & MEETINGS - FREEDMAN	3,242	5,000	5,000	7,500	5,000
01-4000-6107	CONFERENCE & MEETINGS - CAJULIS	5,498	5,000	5,000	5,000	5,000
01-4000-6108	CONFERENCE & MEETINGS - LAW	0	0	4,040	4,000	5,000
01-4000-6205	OFFICE SUPPLIES	2,535	2,500	3,260	3,260	3,260
01-4000-6215	VEHICLE ALLOWANCE	15,000	15,000	15,000	15,000	15,000
01-4000-6253	TELEPHONE	2,464	3,900	3,900	3,900	3,900
	TOTAL OPERATIONS	32,145	45,640	46,400	48,860	47,160
	CAPITAL					
	TOTAL CAPITAL	0	0	0	0	0
	SUB-PROGRAM TOTAL	96,037	118,160	118,920	113,070	114,060
FUNDING SOURCE: GENERAL						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
CITY COUNCIL (4000)

The Walnut City Council serves as the legislative and policy making body of the City, enacting all laws and establishing priorities and direction for the City through the development of policies and adoption of ordinances and resolutions. In the interest of the community, the City Council translates the attitude and demands of the citizens into municipal action, while providing the desired levels of service as efficiently and effectively as possible.

PERSONNEL:

5101 Regular Salaries

City Council – 5 Members

Compensation for the City Council is authorized by Section 36516(B) of the Government Code and City Ordinance No. 345. City Council members are currently compensated at \$300 per month.

5105 - 5110 See Appendix

OPERATIONS:

6103 Conference & Meetings - Ching

Provides for attendance at conferences and meetings, legislative seminar meetings, the California Contract Cities Association Annual Conference, the League of California Cities Annual Conference, and Chamber of Commerce functions. Also, provides for miscellaneous travel expenses.

6104 Conference & Meetings - Wu

Provides for attendance at conferences and meetings, legislative seminar meetings, the California Contract Cities Association Annual Conference, the League of California Cities Annual Conference, and Chamber of Commerce functions. Also, provides for miscellaneous travel expenses.

6105 Conference & Meetings - Tragarz

Provides for attendance at conferences and meetings, legislative seminar meetings, the California Contract Cities Association Annual Conference, the League of California Cities Annual Conference, and Chamber of Commerce functions. Also, provides for miscellaneous travel expenses.

6106 **Conference & Meetings - Freedman**

Provides for attendance at conferences and meetings, legislative seminar meetings, the California Contract Cities Association Annual Conference, the League of California Cities Annual Conference, and Chamber of Commerce functions. Also, provides for miscellaneous travel expenses.

6107 **Conference & Meetings - Cajulis**

Provides for attendance at conferences and meetings, legislative seminar meetings, the California Contract Cities Association Annual Conference, the League of California Cities Annual Conference, and Chamber of Commerce functions. Also, provides for miscellaneous travel expenses.

6108 **Conference & Meetings - Law**

Provides for attendance at conferences and meetings, legislative seminar meetings, the California Contract Cities Association Annual Conference, the League of California Cities Annual Conference, and Chamber of Commerce functions. Also, provides for miscellaneous travel expenses.

6205 **Office Supplies**

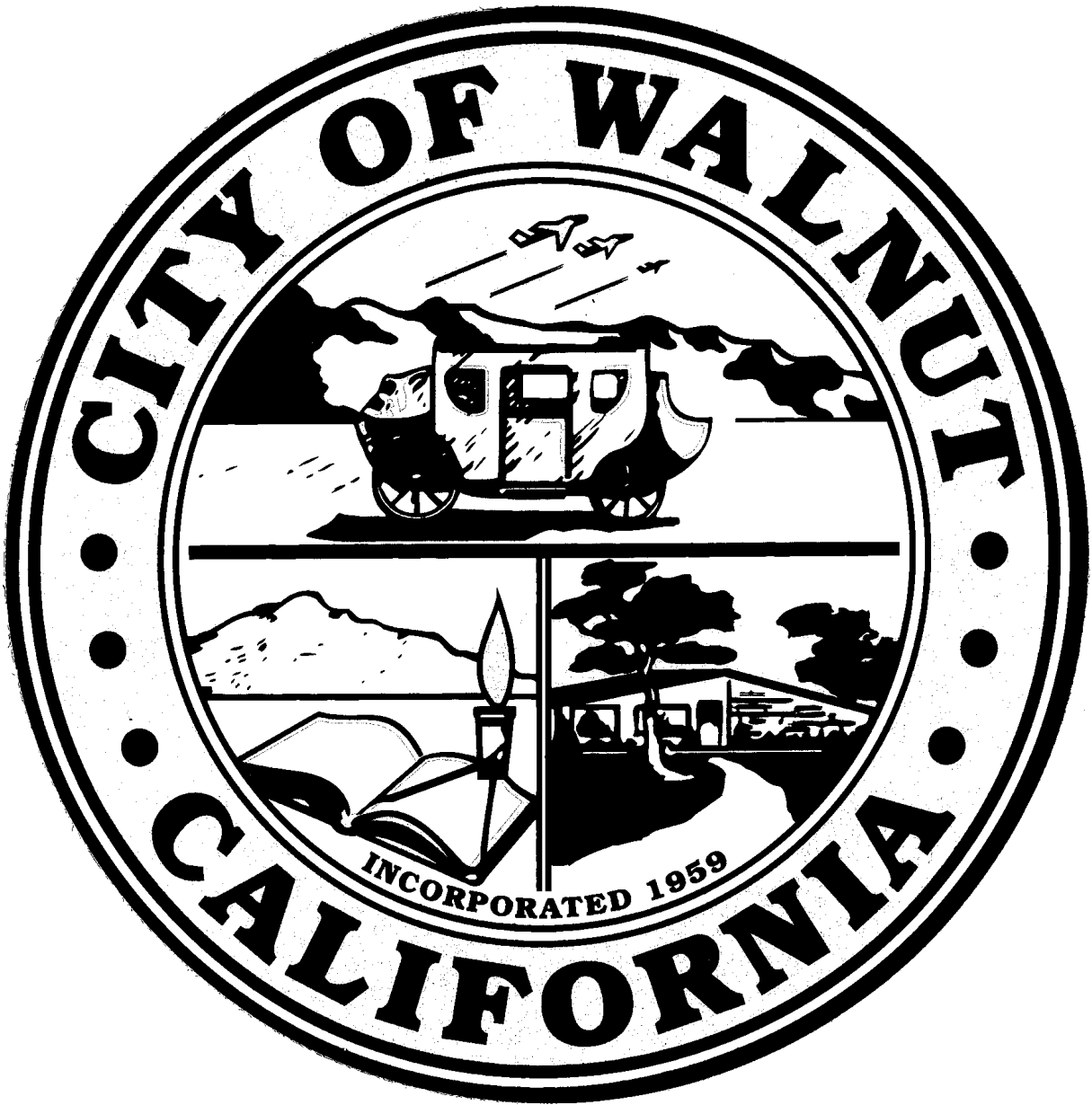
Provides for miscellaneous supplies for council presentations including frames, certificates, council badges, City pins, etc.

6215 **Vehicle Allowance**

Provides for a vehicle allowance for the City Council members.

6253 **Telephone**

Provides for cell phones for City Council members. These units require an unlimited data plan for updates and email.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: CITY MANAGER

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
01-4100-5101	REGULAR SALARIES	187,516	206,120	206,120	196,200	216,360
01-4100-5105	HEALTH & LIFE INSURANCE	16,369	18,900	18,900	18,900	18,750
01-4100-5107	WORKERS' COMPENSATION	3,546	4,020	4,020	3,800	4,350
01-4100-5108	PERS	84,294	116,790	116,790	109,600	129,030
01-4100-5110	MEDICARE	3,078	3,320	3,320	3,350	3,140
01-4100-5111	SICK LEAVE/VACATION BUYBACK	21,473	22,320	22,320	19,700	23,500
01-4100-5113	DEFERRED COMP MATCH	0	0	0	0	450
TOTAL PERSONNEL		316,277	371,470	371,470	351,550	395,580
OPERATIONS						
01-4100-6201	CONFERENCE & MEETINGS	1,858	4,800	4,700	4,700	4,700
01-4100-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	0	150	150	150	150
01-4100-6208	VEHICLE OPERATIONS	2,921	3,300	3,300	3,300	0
01-4100-6215	VEHICLE/CELL ALLOWANCE	525	600	600	600	450
01-4100-6256	EQUIPMENT USAGE	1,057	1,170	1,170	1,170	1,140
01-4100-6265	COMPUTER USAGE	5,836	6,970	6,970	6,970	7,860
TOTAL OPERATIONS		12,198	16,990	16,890	16,890	14,300
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		328,475	388,460	388,360	368,440	409,880
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	0.75	0.75	0.75	0.75

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
CITY MANAGER (4100)

The City Manager provides for the effective implementation of the City Council's policies and priorities. Primary functions include: presenting recommendations and information to the City Council to enable them to make decisions on matters of policy, advising the City Council regarding the financial condition and future needs of the City, serving as a liaison between the City, community organizations and citizens, and managing the overall operations of City departments and contracted agencies.

PERSONNEL:

5101 Regular Salaries

City Manager – 75%

Responsible for implementing policies of the City Council and the enforcement of City laws. As administrative head of the City government, hires all employees, directs City activities, makes recommendations to City Council and Commissions, and represents the City at official meetings and functions. (25% in 41-5800)

5105 - 5113 See Appendix

OPERATIONS:

6201 Conference & Meetings

Provides for the attendance of the City Manager to the following conferences and meetings: San Gabriel Valley City Managers' Association meeting, Chamber of Commerce functions, League of California Cities Conference, Contract Cities Annual Conference, legislative hearings, and other meetings as necessary.

6203 Membership, Dues, Subscriptions, Books, Fees

Provides for the membership in the San Gabriel Valley City Managers' Association, and various publications.

6208 Vehicle Operations

Provides for the operations of the City Manager's vehicle (All vehicle operation costs moved to Public Works Admin 01-6100-6208 in FY 2025-26).

6215 Vehicle/Cell Allowance

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

6256 - 6265 See Appendix

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: HUMAN RESOURCES

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
	PERSONNEL					
01-4200-5101	REGULAR SALARIES	48,076	52,560	52,560	49,300	56,930
01-4200-5103	SEASONAL/LIMITED PART-TIME EMPLOYEES	37,539	47,780	47,780	40,200	44,100
01-4200-5105	HEALTH & LIFE INSURANCE	10,611	12,600	12,600	12,100	11,300
01-4200-5107	WORKERS' COMPENSATION	1,623	3,290	3,290	1,800	3,500
01-4200-5108	PERS	21,099	4,340	4,340	4,140	4,830
01-4200-5109	UNEMPLOYMENT INSURANCE	5,416	8,000	8,000	6,100	7,000
01-4200-5110	MEDICARE	1,514	1,590	1,590	1,400	1,470
01-4200-5111	SICK LEAVE/VACATION BUYBACK	12,821	2,610	2,610	2,100	2,200
01-4200-5112	REPLACEMENT BENEFIT PLAN	5,834	10,000	10,000	10,000	10,000
01-4200-5113	DEFERRED COMP MATCH	0	0	0	0	300
	TOTAL PERSONNEL	144,532	142,770	142,770	127,140	141,630
	OPERATIONS					
01-4200-6201	CONFERENCE & MEETINGS	945	2,900	2,900	3,200	3,300
01-4200-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	3,793	8,000	8,000	8,000	8,000
01-4200-6206	ADVERTISING	828	2,000	2,000	2,100	2,100
01-4200-6209	SURETY BONDS	0	1,200	1,200	1,300	1,400
01-4200-6211	EDUCATION REIMBURSEMENT	10,000	10,000	10,000	10,000	10,000
01-4200-6215	VEHICLE/CELL ALLOWANCE	1,550	1,500	1,500	1,550	1,600
01-4200-6216	PROFESSIONAL SERVICES	620	1,000	1,000	1,000	1,000
01-4200-6218	SPECIAL LEGAL FEES	38,779	20,000	20,000	20,000	0
01-4200-6236	PHYSICALS/BACKGROUNDS	1,489	2,000	2,000	2,000	2,300
01-4200-6256	EQUIPMENT USAGE	702	780	780	780	760
01-4200-6265	COMPUTER USAGE	3,891	4,650	4,650	4,650	5,240
01-4200-6271	SERVICE/RECOGNITION/AWARDS	4,724	5,500	5,500	5,500	5,500
	TOTAL OPERATIONS	67,319	59,530	59,530	60,080	41,200
	CAPITAL					
	TOTAL CAPITAL	0	0	0	0	0
	SUB-PROGRAM TOTAL	211,851	202,300	202,300	187,220	182,830
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	0.50	0.50	0.50	0.50

**CITY OF WALNUT
ANNUAL BUDGET DETAIL**

2025-26

HUMAN RESOURCES (4200)

The Human Resources Department is responsible for the acquisition, development, utilization, and maintenance of City personnel. Essential functions include job analysis, recruitment and selection, hiring, training, educational development, performance evaluation, employee recognition, benefit administration, labor negotiations, managing labor relationships, investigations and grievances, compensation management, leave tracking for FMLA, CFRA, & PDL, workers compensation, fit for duty evaluations, and adherence to both Federal and California labor laws and regulations.

PERSONNEL:

5101 **Regular Salaries**

Administrative Services / Human Resources Officer – 50%

Responsible for the administration, management, and monitoring of all personnel services to City Departments. (30% in 01-4700, 20% in 01-4800)

5103 **Seasonal/Limited Part-Time Employees**

Human Resources Specialist – 100%

Responsible for management of personnel services such as administrative, technical, and analytical duties and responsibility to City Departments.

5105 **Health & Life Insurance**

Provides for CalPERS administration fee.

5107 – 5113 See Appendix

5109 **Unemployment Insurance**

Provides for unemployment compensation to former employees if eligible.

5112 **Replacement Benefit Plan**

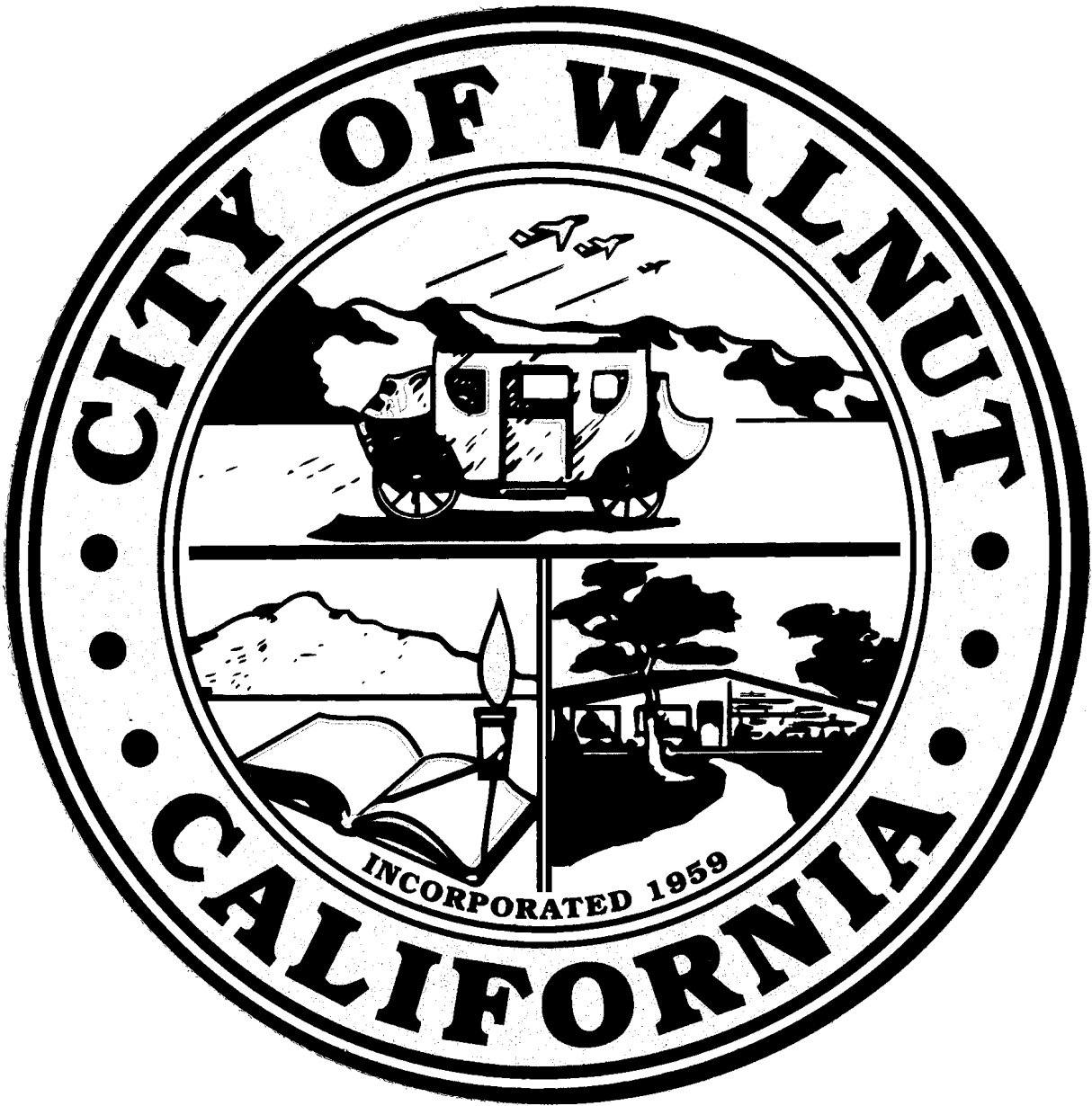
Provides for the CalPERS Replacement Benefit Plan contributions as necessary.

OPERATIONS:

6201 **Conference & Meetings**

Provides for the Human Resources Staff to attend the Liebert Cassidy Whitmore (LCW) Trainings and Conferences, CalPERS Annual Conference in October and the CALPELRA Human Resources Conference in November.

- 6203 **Membership, Dues, Subscriptions, Books, Fees**
Provides for membership to Liebert Cassidy Whitmore (LCW) Labor Relations Consortium, the LCW Law Library, and Labor Law postings for all City facilities.
- 6206 **Advertising**
Provides for the cost of advertising job bulletins for all positions when necessary.
- 6209 **Surety Bonds**
Provides for City insurance (surety bonds) protection; a blanket bond for all City employees and City officials.
- 6211 **Education Reimbursement**
Provides for educational enhancement program costs.
- 6215 **Vehicle/Cell Allowance**
Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.
- 6216 **Professional Services**
Provides consultant services for personnel related items and interview oral board panels. Includes funding for classification and compensation study. Also, provides for counseling of employees for fit for duty and crisis counseling.
- 6218 **Special Legal Fees**
Provides for special legal services related to personnel, including investigations. In Fiscal Year 2025-26, moved to 01-4600-6216.
- 6227 **Contractual Services**
Provides for Human Resources software, NEOGOV.
- 6236 **Physicals/Backgrounds**
Provides for the cost of pre-employment and background checks for new City employees.
- 6256 - 6265 See Appendix
- 6271 **Service/Recognition/Awards**
Provides for the annual Employee Service Award Recognition event, employee team building events, and employee birthday and anniversary cards. Also, provides for certificates presented by the City Council to employees for their years of service upon retirement or leaving employment with the City of Walnut.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: RISK MANAGEMENT

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
01-4201-5101	REGULAR SALARIES	41,135	42,100	42,100	41,700
01-4201-5105	HEALTH & LIFE INSURANCE	7,630	8,640	8,640	8,550
01-4201-5107	WORKERS' COMPENSATION	778	820	820	790
01-4201-5108	PERS	20,559	3,480	3,480	3,900
01-4201-5110	MEDICARE	881	730	730	700
01-4201-5111	SICK LEAVE/VACATION BUYBACK	13,515	1,710	1,710	1,710
01-4201-5113	DEFERRED COMP MATCH	0	0	0	0
TOTAL PERSONNEL		84,499	57,480	57,480	57,350
OPERATIONS					
01-4201-6201	CONFERENCE & MEETINGS	110	1,000	1,000	800
01-4201-6215	VEHICLE/CELL ALLOWANCE	1,325	1,280	1,280	1,280
01-4201-6223	INSURANCE	368,931	345,900	345,900	345,900
01-4201-6247	EQUIPMENT MAINTENANCE	53,537	40,000	40,000	40,000
01-4201-6256	EQUIPMENT USAGE	702	630	630	630
01-4201-6265	COMPUTER USAGE	3,881	3,710	3,710	3,710
TOTAL OPERATIONS		428,485	392,520	392,520	392,320
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		512,984	450,000	450,000	449,670
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	0.50	0.40	0.40
				0.40	0.30

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
RISK MANAGEMENT (4201)

The Risk Management Department provides for the effective management of programs to prevent or reduce liability risks and claims against the City. Primary functions include administering the City's liability insurance plans and Workers' Compensation program and coordinating the Employee Safety program.

PERSONNEL:

5101 Regular Salaries

Senior Management Analyst – 30%

Responsible for management of all Risk Management services to City Departments. (30% in 01-4300, 30% in 01-4502, 10% in 01-4900)

5105 - 5113 See Appendix

OPERATIONS:

6201 Conference & Meetings

Provides for Senior Management Analyst to attend the California Joint Powers Insurance Authority (CJPIA) Annual Risk Management Educational Forum in October.

6215 Vehicle/Cell Allowance

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

6223 Insurance

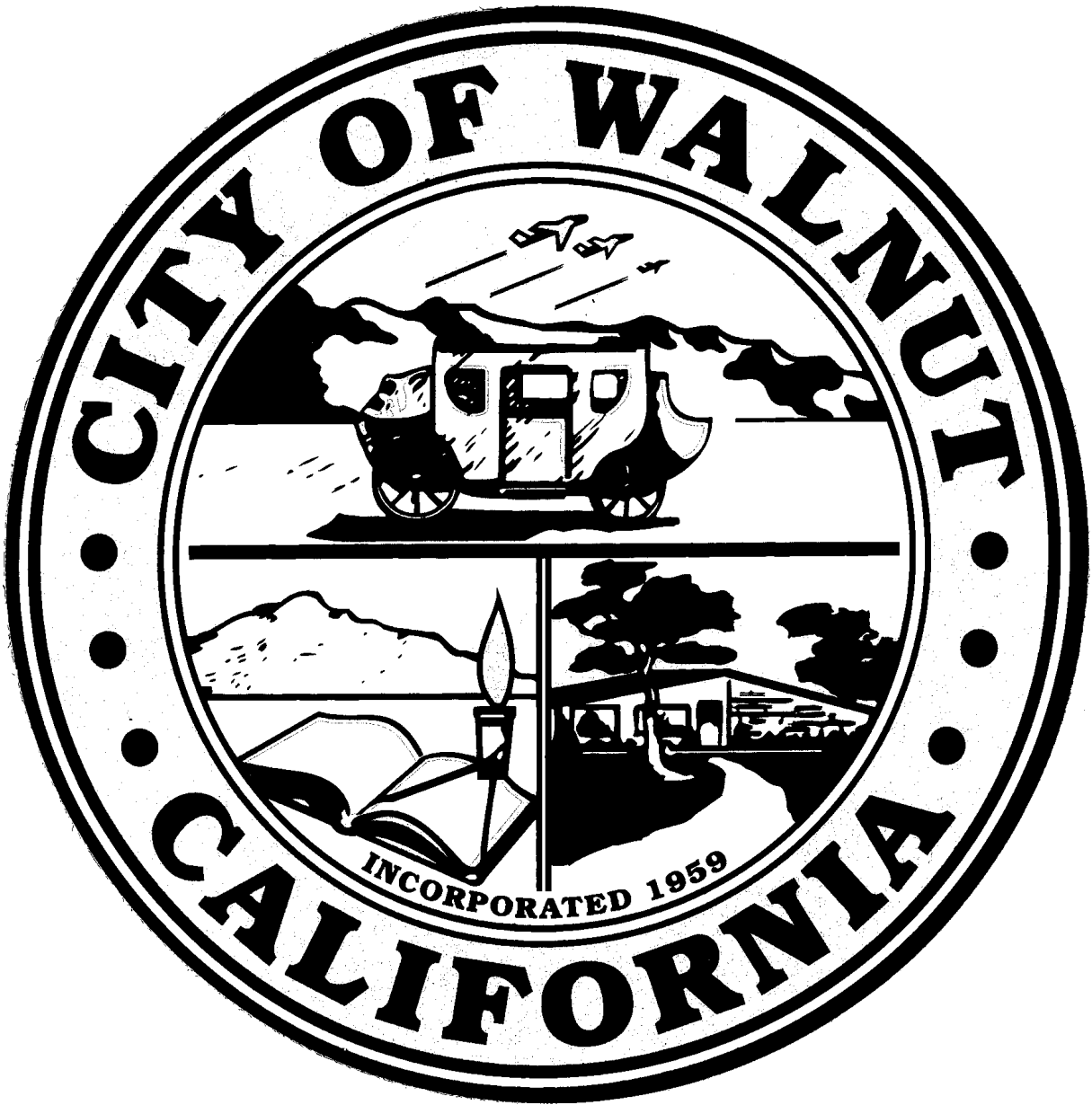
Provides for commercial liability insurance and automobile liability insurance for City vehicles, property insurance on City-owned facilities, buildings, and building contents, including glass, valuable papers, records, and buildings. Also, provides for user group facility coverage and contractor general liability insurance.

	<i>CITY</i>
Liability (JPIA)	340,050
Earthquake (JPIA)	N/A
Property (JPIA)	56,400
Facility Coverage	2,000
Vehicle (JPIA)	4,150
Admin. Fees	2,900
Special Events	4,500
Grand Total	<u>\$410,000</u>

6247 **Equipment Maintenance**

Provides for the repair or replacement of damaged City property and equipment that is not collectible from the outside party responsible for the damage.

6256 - 6265 See Appendix



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: CITY CLERK

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
01-4300-5101	REGULAR SALARIES	168,291	172,000	172,000	166,050
01-4300-5105	HEALTH & LIFE INSURANCE	25,157	28,080	28,080	27,920
01-4300-5107	WORKERS' COMPENSATION	3,151	3,350	3,350	3,180
01-4300-5108	PERS	60,413	77,110	77,110	72,280
01-4300-5110	MEDICARE	2,639	2,690	2,690	2,580
01-4300-5111	SICK LEAVE/VACATION BUYBACK	3,314	4,170	4,170	4,200
01-4300-5113	DEFERRED COMP MATCH	0	0	0	0
TOTAL PERSONNEL		262,966	287,400	287,400	276,210
OPERATIONS					
01-4300-6201	CONFERENCE & MEETINGS	0	1,000	1,000	1,000
01-4300-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	2,640	3,000	3,000	3,000
01-4300-6205	OFFICE SUPPLIES	526	1,000	1,000	1,500
01-4300-6206	ADVERTISING	19,410	13,000	13,000	13,000
01-4300-6212	ORDINANCE CODIFICATION, AMENDMENTS	2,096	4,500	4,500	4,500
01-4300-6215	VEHICLE/CELL ALLOWANCE	4,290	3,980	3,980	3,980
01-4300-6227	CONTRACTUAL SERVICES	3,591	6,000	6,000	6,000
01-4300-6256	EQUIPMENT USAGE	2,399	2,040	2,040	2,040
01-4300-6265	COMPUTER USAGE	13,220	12,100	12,100	12,100
TOTAL OPERATIONS		48,172	46,620	46,620	47,120
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		311,138	334,020	334,020	323,330
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	1.70	1.30	1.30
					1.20

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
CITY CLERK (4300)

The City Clerk's Department provides support for all City Council-related services and maintains all public records. Primary functions include administering and recording proceedings of the City Council, preparing City Council agendas and minutes, managing all public records, and providing information to the City Council, City Departments, and the public.

PERSONNEL:

5101 Regular Salaries

City Clerk - 90%

Responsible for attending City Council meetings and finalizing City Council minutes; preparing agendas and assembling agenda materials; administering elections in conjunction with the Los Angeles County elections; updating the Municipal Code; maintaining all records of the City and providing information to staff and to the public. (10% in 41-5800)

Senior Management Analyst – 30%

Responsible for attending City Council meetings in City Clerk's absence; categorizing, managing, filing, retrieving, and maintaining the City's records; researching records to obtain certain information at the request of staff and the public; proofreading and assisting with assembling agenda packets; composing and typing letters of transmittal; and generally assisting as needed in the conduct of the duties of the City Clerk's office. (30% in 01-4201, 30% in 01-4502, 10% in 01-4900)

5104 - 5113 See Appendix

OPERATIONS:

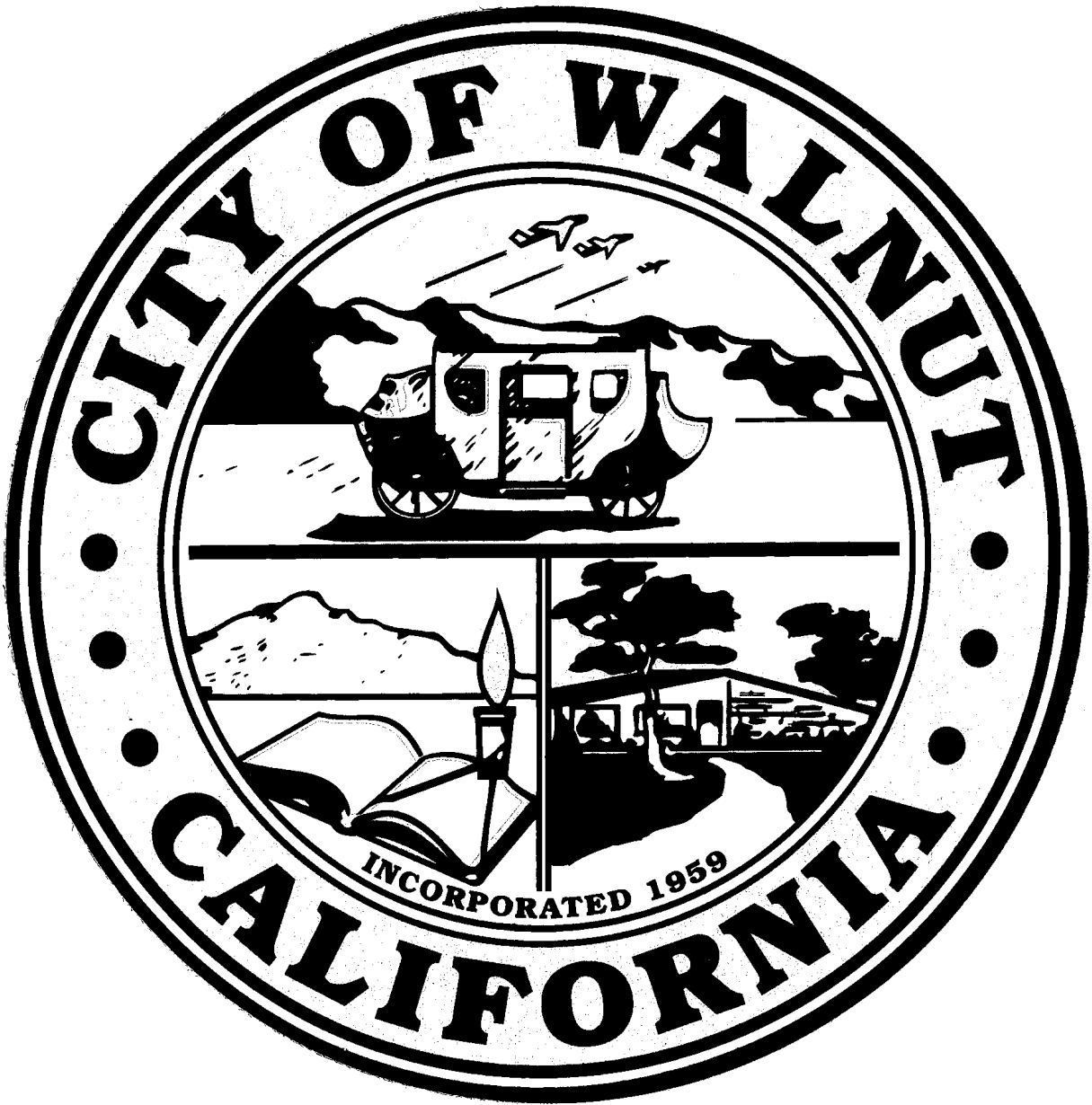
6201 Conference & Meetings

Provides for the City Clerk and staff to attend the Southern Division City Clerk's meetings, City Clerk Annual Conference, League of Cities City Clerk Seminars and the Association of Records Managers and Administrators (ARMA) meetings.

6203 Membership Dues, Subscriptions, Books, Fees

Provides for Notary bonding and fees, ARMA International, International Institute of Municipal Clerks, City Clerk's Association of Southern California, and annual subscriptions for the California Penal Code; 4-IN-1 editions and supplements.

- 6205 **Office Supplies**
Provides for miscellaneous office supplies as needed, such as archive storage boxes for permanent records, minute book paper, and supplies to maintain City records.
- 6206 **Advertising**
Provides for the publication of legal advertisements, i.e., public hearing notices, bid notices, and other legal notifications as required by law for publishing.
- 6212 **Ordinance Codification, Amendments & Legal Documents**
Provides for the codification of city ordinances, zoning codes for the Planning Department, fees for purchase of amendments, legal documents, and annual storage as required.
- 6215 **Vehicle/Cell Allowance**
Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.
- 6227 **Contractual Services**
Provides for imaging and microfilming of permanent records and destruction of records pursuant to City Council adopted records retention program, maintenance of recording and scanning systems.
- 6256 - 6265 See Appendix



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: ELECTIONS

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
TOTAL PERSONNEL		0	0	0	0	0
OPERATIONS						
01-4301-6201	CONFERENCE & MEETINGS	0	1,000	1,000	1,000	0
01-4301-6205	OFFICE SUPPLIES	0	1,000	1,000	1,000	0
01-4301-6206	ADVERTISING	0	2,000	2,000	2,000	0
01-4301-6207	POSTAGE	0	500	500	500	0
01-4301-6227	CONTRACTUAL SERVICES	0	85,000	85,000	85,000	0
TOTAL OPERATIONS		0	89,500	89,500	89,500	0
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		0	89,500	89,500	89,500	0
FUNDING SOURCE: GENERAL						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
ELECTIONS (4301)

Elections provides for the administration of the Walnut Municipal Elections in conformity with the Elections Code and mandated Fair Political Practices Commission requirements.

OPERATIONS:

6201 **Conference & Meetings**

Provided for the City Clerk and staff to attend the Election Law Conference in December and seminars related to election law updates throughout the year.

6205 **Office Supplies**

Provided for office supplies and elections code updates for the November 2024 election.

6206 **Advertising**

Provided for publication of legal notices for the November 2024 election in the required languages.

6207 **Postage**

Provided for postal expenses for City mailings to all registered voters in Walnut for the November 2024 election.

6227 **Contractual Services**

Provided for the November 2024 Election – Translation Services and the County of Los Angeles to assist with election and outreach programs.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: CITY TREASURER

APPROPRIATION DETAIL						
		2023-24		2024-25		2025-26
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
01-4400-5110	MEDICARE	44	50	50	25	0
TOTAL PERSONNEL		44	50	50	25	0
OPERATIONS						
01-4400-6201	CONFERENCE & MEETINGS	0	1,000	1,000	100	0
01-4400-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	95	100	110	110	0
01-4400-6204	PROP TAX ADMIN FEE (PTAF)	53,436	56,110	56,100	56,100	0
01-4400-6214	MILEAGE REIMBURSEMENT	254	500	500	420	0
01-4400-6215	TREASURER STIPEND	3,000	3,000	3,000	3,000	0
01-4400-6278	BANK CHARGES	6,721	15,000	15,000	6,420	0
TOTAL OPERATIONS		63,506	75,710	75,710	66,150	0
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		63,549	75,760	75,760	66,175	0
FUNDING SOURCE: GENERAL						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
CITY TREASURER (4400)

The City Treasurer provides for the receipt, custody, and investment of City funds through sound and prudent fiscal policies. Primary functions include the receipt, custody, and recordation of all revenues, payment of properly issued and approved warrants, the management of investments for all City and Walnut Housing Authority. In Fiscal Year 2025-26, moved to Finance 01-4500.

PERSONNEL:

5110 See Appendix

OPERATIONS:

6201 **Conference & Meetings**

Provides for attendance of executive and management staff to the California Municipal Treasurers Association's (CMTA) annual conference and CMTA meetings and workshops.

6203 **Membership, Dues, Subscriptions, Books, Fees**

Provides for CMTA membership and Government Finance Officers Association (GFOA) Treasury Management Newsletter.

6204 **Property Tax Administrative Fee**

A Property Tax Administration Fee (PTAF) is an administrative charge from L.A. County to offset costs in assessing property values and collecting and distributing property taxes. In Fiscal Year 2025-26, moved to 01-3054 to offset property tax revenue.

6214 **Mileage Reimbursement**

Provides for mileage reimbursement for banking activity.

6215 **Treasurer Stipend**

City Treasurer

The Director of Finance, serving as the City Treasurer, is compensated \$250 per month and is responsible for the custody and investment of City funds and the issuance of City warrants when authorized by the City Council.

6278 **Bank Charges**

Provides for bank activity charges for all City bank accounts and annual fee for Meadowpass Road escrow account.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: FINANCE

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE
	PERSONNEL				
01-4500-5101	REGULAR SALARIES	469,983	496,900	473,900	497,600
01-4500-5102	REGULAR PART-TIME EMPLOYEES	31,814	47,910	47,910	0
01-4500-5103	SEASONAL/LIMITED PT EMP	0	0	23,000	0
01-4500-5104	OVERTIME	0	3,000	3,000	3,000
01-4500-5105	HEALTH & LIFE INSURANCE	86,053	116,100	116,100	116,110
01-4500-5107	WORKERS' COMPENSATION	12,273	10,680	10,680	10,000
01-4500-5108	PERS	197,565	226,340	226,340	194,550
01-4500-5110	MEDICARE	7,812	8,600	8,600	7,310
01-4500-5111	SICK LEAVE/VACATION BUYBACK	17,847	21,790	21,790	13,900
01-4500-5113	DEFERRED COMP MATCH	0	0	0	3,030
	TOTAL PERSONNEL	823,347	931,320	931,320	845,500
	OPERATIONS				
01-4500-6201	CONFERENCE & MEETINGS	240	3,000	3,000	4,000
01-4500-6202	TRAINING	1,570	3,500	3,500	3,000
01-4500-6203	MEMBERSHIP, DUES, SUBSCRIP, BOOKS, FEES	1,495	2,300	2,300	2,410
01-4500-6210	PRINTING	2,399	4,500	4,500	6,000
01-4500-6214	MILEAGE REIMBURSEMENT	0	200	200	700
01-4500-6215	VEHICLE/CELL ALLOWANCE/TREASURER STIPEND	8,905	8,770	8,770	9,170
01-4500-6216	PROFESSIONAL SERVICES	37,795	70,000	80,000	70,000
01-4500-6256	EQUIPMENT USAGE	6,959	7,720	7,720	7,710
01-4500-6265	COMPUTER USAGE	38,296	45,830	45,830	52,950
01-4500-6278	BANK CHARGES	0	0	0	9,000
	TOTAL OPERATIONS	97,660	145,820	155,820	164,940
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	921,007	1,077,140	1,087,140	1,010,440
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	4.93	4.92	4.92
				4.92	5.05

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
FINANCE (4500)

The Finance Division, under the direction of the Director of Finance, provides accounting control over assets, revenues and receivables, budgetary control over all City and Walnut Housing Authority Agency funds, and prepares and administers the annual budget. The department also prepares financial reports for the City, processes payroll, accounts payables, accounts receivables, administer parking citations, and processes passport applications.

PERSONNEL:

5101 Regular Salaries

Director of Finance - 55%

Responsible for serving as Chief Fiscal Officer of the City and Housing Authority. Directs all accounting, financial reporting, audit, budget, and treasury matters. (10% in 01-8002, 20% in 05-8200, 15% in 41-5800)

Finance Manager - 100%

Responsible for the daily management and operation of the department, including supervision of accounts payable, payroll, accounts receivable, cashiering, and purchasing. Performs professional accounting tasks and assists with preparation of the annual budget and financial reporting.

Senior Accounting Technician - 85%

Responsible for purchase orders, contract review, daily bank deposit, and business license operations. Handles fixed assets, 1099 reporting, as well as serves as primary backup for the accounts payable function. (15% in 01-8002)

Accounting Technician - 67.5%

Responsible for recording accounts receivable, processing payroll, preparing reconciliations and assisting with processing passport applications. Handles the annual W2 reporting and quarterly tax reporting. Serves as primary backup to the cashiering functions. (20% in 05-8200, 12.5% in 23-5430)

Accounting Technician - 97.5%

Responsible for data entry of all purchase orders, invoices, and preparing the City and Walnut Housing Authority warrants for semi-monthly issuance to the City Council for approval. Responsible for processing utility billings. Additionally, maintains purchase orders, permits, and inspection records. (2.5% in 41-5800)

Accounting Technician – 100%

Responsible for revenue and deposits. Processes transactions, maintains records, prepares reconciliations, and supports the department with other accounting and budget assignments. Serve as backup for City Hall cashier/receptionist duties.

5103 **Seasonal/Limited Part-Time Employees**

Finance Specialist – 70%

Responsible for assisting with the audit, city treasury, and the Annual Comprehensive Financial Report (ACFR). (10% in 01-80020, 20% in 05-8200)

5104 - 5113 See Appendix

OPERATIONS:

6201 **Conference & Meetings**

Provides for the attendance of executive and management staff to the California Society of Municipal Finance Officers (CSMFO) annual conference, Government Finance Officers Association (GFOA) annual conference, bimonthly meetings, Cal JPIA Academies, League of California Cities Conference, California Contract Cities Annual Conference, CalPERS Educational Forum, and annual budget meetings.

6202 **Training**

Provides for the attendance to CSMFO and GFOA trainings/courses for professional development. Additionally, provides for the annual tax seminar and CentralSquare User group trainings.

6203 **Membership, Dues, Subscriptions, Books, Fees**

Provides for membership in the California Society of Municipal Finance Officers (CSMFO) and the Government Finance Officers Association (GFOA). Also, provides for Walnut Informed Inc. Filing Fee (biennial), LA County AA2 report (sewer), Budget and ACFR Award program application fees, and the purchase of the Governmental Accounting, Auditing, and Financial Report (GAAFR) book, as needed.

6210 **Printing**

Provides for printing of the annual budget and the purchase of payroll checks, accounts payable checks, W-2's, 1099's, 1095C, parking decals, and cash receipts.

6214 **Mileage Reimbursement**

Provides for mileage reimbursement for department activity.

6215 **Vehicle/Cell Allowance/Treasurer Stipend**

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll. The Director of Finance, serving as the City Treasurer, is compensated \$250 per month and is responsible for the custody and investment of City funds and the issuance of City warrants when authorized by the City Council.

6216 **Professional Services**

Provides for the annual financial audit, preparation of the annual financial report, annual statistical, and the State Controller's report. Also, provides services for sales tax consulting and actuarial services.

6256 - 6265 See Appendix

6278 **Bank Charges**

Provides for bank activity charges for all City bank accounts.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: COMPUTER SERVICES

APPROPRIATION DETAIL					
		2023-24		2024-25	
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE
					BUDGET
PERSONNEL					
01-4502-5101	REGULAR SALARIES	49,232	57,640	57,640	84,370
01-4502-5105	HEALTH & LIFE INSURANCE	7,822	10,440	10,440	14,280
01-4502-5107	WORKERS' COMPENSATION	931	1,130	1,130	1,700
01-4502-5108	PERS	15,356	20,400	20,400	27,100
01-4502-5110	MEDICARE	797	1,010	1,010	1,230
01-4502-5111	SICK LEAVE/VACATION BUYBACK	0	7,000	7,000	6,700
01-4502-5113	DEFERRED COMP MATCH	0	0	0	360
TOTAL PERSONNEL		74,139	97,620	97,620	135,740
OPERATIONS					
01-4502-6205	OFFICE SUPPLIES	5,289	6,000	6,000	5,000
01-4502-6215	VEHICLE/CELL ALLOWANCE	1,829	1,830	1,830	2,340
01-4502-6247	EQUIPMENT MAINTENANCE	147,536	162,000	162,000	186,920
01-4502-6254	COMMUNICATIONS	36,848	58,000	58,000	56,000
01-4502-6256	EQUIPMENT USAGE	640	710	710	920
01-4502-6265	COMPUTER USAGE	(266,281)	(326,160)	(326,160)	(386,920)
TOTAL OPERATIONS		(74,139)	(97,620)	(97,620)	(135,740)
CAPITAL					
01-4502-8402	MACHINERY & EQUIPMENT	0	0	0	0
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		0	0	0	0
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	0.45	0.45	0.60

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
COMPUTER SERVICES (4502)

Computer Services provides for the overall management of the City's computer systems to improve the productivity and effectiveness of the City's operating departments. Primary functions include the administration of contract agreements for the maintenance of hardware and software applications, the planning and recommendation of acquisitions, and the purchase of supplies. All costs incurred within this department are reimbursed through interdepartmental charges.

PERSONNEL:

5101 Regular Salaries

Director of Administrative Services - 20%

Responsible for managing all operations of the Administrative Services Department, to include Administrative Services, City Clerk, Human Resources, Risk Management, Computer Services and Public Safety Divisions. Is tasked with setting goals and the preparation of budgets for all Divisions, and overseeing the management and supervision of employees. (30% in 01-4700, 25% in 41-5800, 25% in 01-8000)

Senior Management Analyst – 30%

Responsible for attending City Council meetings in City Clerk's absence; categorizing, managing, filing, retrieving, and maintaining the City's records; researching records to obtain certain information at the request of staff and the public; proofreading and assisting with assembling agenda packets; composing and typing letters of transmittal; and generally assisting as needed in the conduct of the duties of the City Clerk's office. (30% in 01-4201, 30% in 01-4300, 10% in 01-4900)

Community Relations Officer - 10%

Responsible for coordinating computer services purchases and administering citywide computer operations. (20% in 01-4800, 70% in 01-4900)

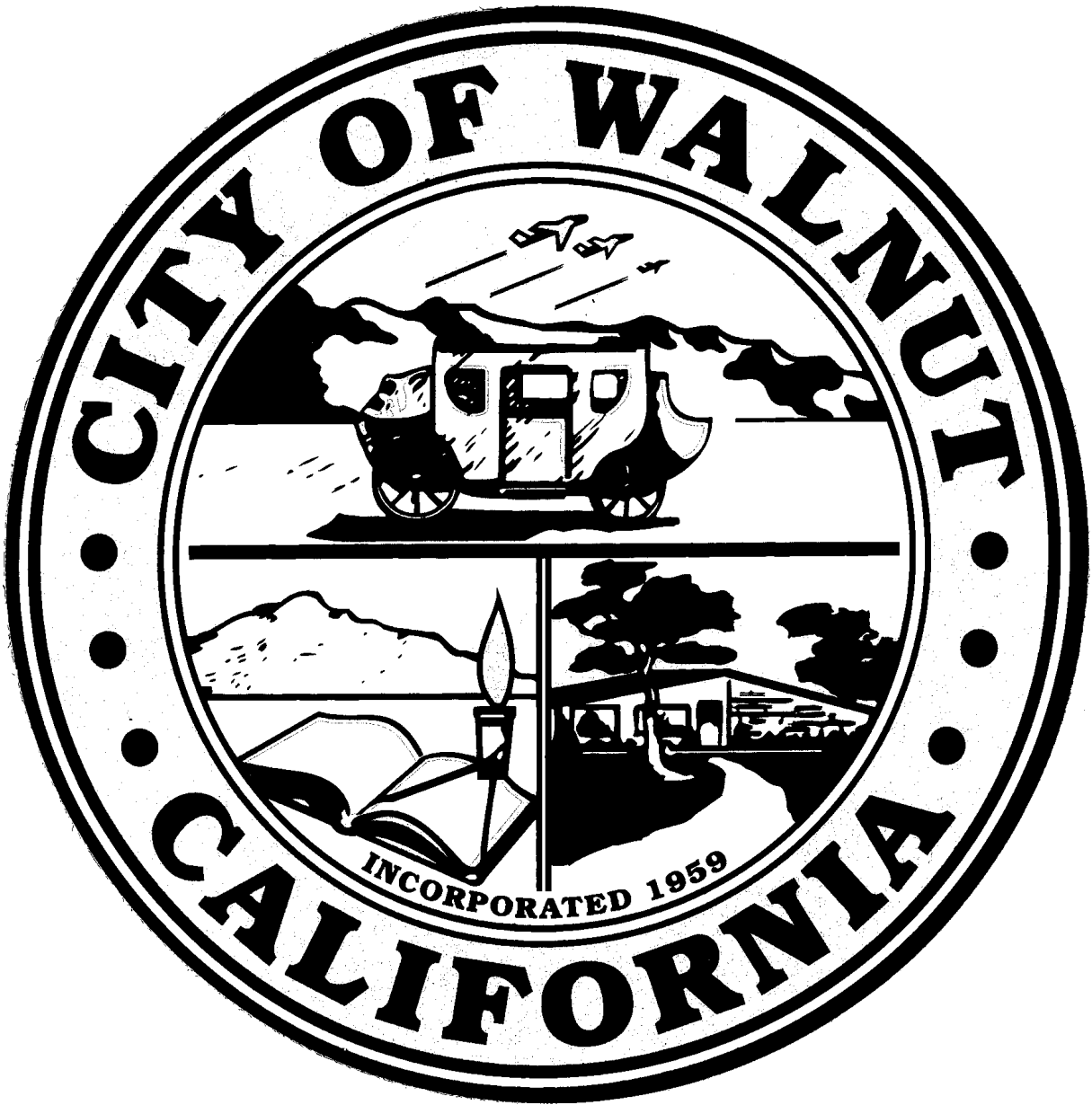
5105 - 5113 See Appendix

OPERATIONS:

6205 Office Supplies

Provides for supplies and miscellaneous replacement parts for the City's printers, copiers and computers. Could include other computer items that do not meet the capitalization threshold.

- 6215 **Vehicle/Cell Allowance**
Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.
- 6247 **Equipment Maintenance**
Provides for the annual maintenance agreement of the City's computer systems, including printers, network servers, and software agreements.
- 6254 **Communications**
Provides for communication expenses including facility-linking communication lines, Internet Service Provider (ISP) charges, and website hosting.
- 6256 See Appendix
- 6265 **Computer Usage**
Provides for the internal service funding of citywide computer function expenses. Departments are charged based on the respective number of full-time employees.
- 8402 **Machinery & Equipment**
Provides for computer server equipment upgrade & warranty.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: COMPUTER SERVICES

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
08-4502-6247	EQUIPMENT MAINTENANCE	0	200,000	135,424	93,270
08-4502-6254	COMMUNICATIONS	0	60,000	60,000	39,300
	TOTAL OPERATIONS	0	260,000	195,424	132,570
	CAPITAL				
08-4502-8402	MACHINERY & EQUIPMENT	0	0	0	0
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	0	260,000	195,424	132,570
FUNDING SOURCE: GENERAL		F/T EMPLOYEES			
AMERICAN RESCUE PLAN ACT (ARPA)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

COMPUTER SERVICES (08-4502)

Computer Services provides for the overall management of the City's computer systems to improve the productivity and effectiveness of the City's operating departments. Primary functions include the administration of contract agreements for the maintenance of hardware and software applications, the planning and recommendation of acquisitions, and the purchase of supplies. All costs incurred within this department are reimbursed through interdepartmental charges.

OPERATIONS:

6247 **Equipment Maintenance**

Provides for the accounting system upgrade.

6254 **Communications**

Provides for City website upgrade and necessary annual maintenance and hosting.

8402 **Machinery & Equipment**

Provided for City-wide computer upgrades and necessary equipment for public employees to continue delivering quality services as technology advances.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: CITY ATTORNEY

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
TOTAL PERSONNEL		0	0	0	0	0
OPERATIONS						
01-4600-6216	PROFESSIONAL SERVICES	130,014	105,000	105,000	120,000	200,000
01-4600-6218	SPECIAL LEGAL FEES	0	25,000	25,000	0	0
TOTAL OPERATIONS		130,014	130,000	130,000	120,000	200,000
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		130,014	130,000	130,000	120,000	200,000
FUNDING SOURCE: GENERAL						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
CITY ATTORNEY (4600)

The mission of the City Attorney's Office is to provide the City with the highest quality of responsive and preventative legal services, to identify legal options and strategies for implementing and achieving the City Council's goals, objectives, and policies.

The City Attorney serves as a legal advisor to the City Council, Housing Authority, Planning Commission, City Manager, and City staff. The City Attorney's office provides a wide range of professional legal services from complex and sophisticated transactions and litigation to general matters of municipal law, including attendance at City Council and Planning Commission meetings, advising in the formulation of the municipal code, resolutions, ordinances, contracts and other legal documents necessary to the accomplishments of the City's municipal functions and City Council goals.

The City Attorney is appointed by the Walnut City Council. City Attorney services are performed under contract with the law firm of Leibold McClendon & Mann.

OPERATIONS:

6216 Professional Services

Provides compensation for legal services rendered by the City Attorney, including attendance at City Council and Planning Commission meetings, other meetings requested by City Council or City staff, advising City staff, and reviewing/preparing legal documents.

6218 Special Legal Fees

Provides compensation for legal services rendered by the City Attorney in excess of 45 hours per month, including special projects, litigation, redevelopment dissolution, and planning related projects.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: ADMINISTRATIVE SERVICES

APPROPRIATION DETAIL					
		2023-24		2024-25	
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
01-4700-5101	REGULAR SALARIES	150,945	158,130	218,750	192,700
01-4700-5103	SEASONAL/LIMITED P/T EMP	0	0	2,000	1,700
01-4700-5105	HEALTH & LIFE INSURANCE	27,966	32,940	54,540	43,400
01-4700-5107	WORKERS' COMPENSATION	2,853	3,880	5,100	3,560
01-4700-5108	PERS	58,391	74,380	108,100	73,700
01-4700-5110	MEDICARE	2,332	2,630	3,540	3,140
01-4700-5111	SICK LEAVE/VACATION BUYBACK	1,530	13,420	13,420	3,120
01-4700-5113	DEFERRED COMP MATCH	0	0	0	0
TOTAL PERSONNEL		244,016	285,380	405,450	321,320
OPERATIONS					
01-4700-6201	CONFERENCE & MEETINGS	4,700	4,500	4,500	4,700
01-4700-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	38,866	40,000	40,000	40,000
01-4700-6205	OFFICE SUPPLIES	9,877	12,000	12,000	12,000
01-4700-6207	POSTAGE	10,467	11,000	11,000	15,000
01-4700-6208	VEHICLE OPERATIONS	4,060	4,000	4,000	4,000
01-4700-6210	PRINTING	4,923	4,000	4,000	5,000
01-4700-6214	MILEAGE REIMBURSEMENT	280	400	400	400
01-4700-6215	VEHICLE/CELL ALLOWANCE	2,553	2,520	2,520	2,520
01-4700-6216	PROFESSIONAL SERVICES	7,350	8,000	8,000	10,000
01-4700-6219	PHOTOCOPY SUPPLIES	8,185	5,000	5,000	5,000
01-4700-6220	OFFICE EQUIPMENT RENTAL	38,768	45,000	45,000	45,000
01-4700-6247	EQUIPMENT MAINTENANCE	8,175	8,350	8,350	8,350
01-4700-6250	WATER	4,388	4,300	4,300	4,400
01-4700-6251	ELECTRICITY	73,553	70,000	70,000	74,000
01-4700-6253	TELEPHONE	19,942	35,000	35,000	35,000
01-4700-6254	COMMUNICATIONS	0	0	0	0
01-4700-6256	EQUIPMENT USAGE	(46,963)	(53,350)	(53,350)	(53,350)
01-4700-6265	COMPUTER USAGE	11,856	13,730	13,730	13,730
TOTAL OPERATIONS		200,980	214,450	214,450	225,750
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		444,996	499,830	619,900	547,070
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	1.53	1.48	1.48
					2.48

**CITY OF WALNUT
ANNUAL BUDGET DETAIL**

2025-26

ADMINISTRATIVE SERVICES (4700)

The Administrative Services Department provides for the management of those operations beneficial on a citywide basis, but not directly assignable to any one department. These costs include items such as telephone, postage, utilities, and the citywide purchase of office supplies.

PERSONNEL:

5101 Regular Salaries

Director of Administrative Services - 30%

Responsible for managing all operations of the Administrative Services Department, to include Administrative Services, City Clerk, Human Resources, Risk Management, Computer Services and Public Safety Divisions. Is tasked with setting goals and the preparation of budgets for all Divisions, and overseeing the management and supervision of employees. (20% in 01-4502, 25% in 41-5800, 25% in 01-8000)

Administrative Services / Human Resources Officer – 30%

Responsible for the administrative functions of the Department, in addition to the administration, management, and monitoring of special projects, as assigned. Participates in the development of the budget for the Administrative Services Department, monitors program budgets, and develops procedures for efficient department operations. (50% in 01-4200, 20% in 01-4800)

Sr. Administrative Assistant – 87.5%

Responsible for administrative support. Also, responsible for record management, and ensuring all office equipment is in working order. Responsible for assisting the public at the Community Development Department counter (Reception Desk), handling phone calls, business license information, and processing passport applications. (12.5% in 23-5410)

Administrative Services Specialist– 100%

Responsible for administrative, logistical, and technical support to the City Manager, City Council and Administrative Department.

5103 Seasonal/Limited Part-Time Employees

Seasonal Intern – 100%

Responsible for administrative and technical support to the Administrative Department.

5105 - 5113 See Appendix

OPERATIONS:

6201 Conference & Meetings

Provides for attendance of executive and management staff to the League of California Cities Conference, Contract Cities Annual Conference, legislative hearings, and other meetings as necessary.

6203 Membership, Dues, Subscriptions, Books, Fees

Provides for the City's membership in the League of California Cities, California Contract Cities, Southern California Association of Governments, San Gabriel Valley Council of Government, Costco, and other related items.

6205 Office Supplies

Provides for the purchase of general office supplies for all departments.

6207 Postage

Provides for the postage of City mailings for all departments. Also, provides for the postage cost of bulk mailing permits, Federal Express, and postage meter supplies including ink.

6208 Vehicle Operations

Provides for the operation of one (1) City pool vehicle (All vehicle operation costs moved to Public Works Admin 01-6100-6208 in FY 2025-26).

6210 Printing

Provides for the outside printing of forms, letterhead, stationery, and business cards. Includes business cards for the City Council and multi-language printing.

6214 Mileage Reimbursement

Provides for mileage reimbursement for the classified employees in administration.

6215 Vehicle/Cell Allowance

Provides for vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

6216 Professional Services

Provides for assistance with broadcasting and other administrative services.

6219 Photocopy Supplies

Provides for photocopy supplies needed to operate the copy machines including paper, toner, dry ink, and fax imaging toner.

6220 Office Equipment Rental

Provides for five (5) copiers located at: City Hall (2), Teen Center, Senior Center and MDRS.

- 6247 **Equipment Maintenance**
Provides for service agreements for the postage meter, microfiche machine, recording system, and cable services.
- 6250 **Water**
Provides for the water usage costs charged to the City Hall facility.
- 6251 **Electricity**
Provides for the electrical usage costs charged to the City Hall facility.
- 6253 **Telephone**
Provides for telephone expenses and maintenance agreements.
- 6254 **Communications**
Provides for wireless and cellular service for Administration. (Formerly charged to 01-4700-6253).
- 6256 **Equipment Usage**
Provides for the allocation of usage costs of the office machines rental and maintenance to all departments. Charges are based on the number of full-time employees.
- 6265 See Appendix

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: COMMUNITY PROMOTIONS

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
01-4800-5101	REGULAR SALARIES	61,329	71,710	71,710	45,060
01-4800-5102	REGULAR PART-TIME EMPLOYEES	2,147	0	0	0
01-4800-5104	OVERTIME	498	0	0	0
01-4800-5105	HEALTH & LIFE INSURANCE	11,316	15,120	15,120	9,040
01-4800-5107	WORKERS' COMPENSATION	1,152	1,930	1,930	1,500
01-4800-5108	PERS	5,159	5,930	5,930	3,820
01-4800-5110	MEDICARE	1,042	1,130	1,130	660
01-4800-5111	SICK LEAVE/VACATION BUYBACK	366	1,990	1,990	1,200
01-4800-5113	DEFERRED COMP MATCH	0	0	0	240
TOTAL PERSONNEL		83,007	97,810	97,810	61,520
OPERATIONS					
01-4800-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	3,025	3,100	3,100	3,500
01-4800-6215	VEHICLE/CELL ALLOWANCE	2,298	2,100	2,100	1,280
01-4800-6227	CONTRACTUAL SERVICES	0	100	100	100
01-4800-6229	COMMUNITY RELATIONS	9,597	13,500	13,500	13,500
01-4800-6256	EQUIPMENT USAGE	1,200	1,100	1,100	610
01-4800-6265	COMPUTER USAGE	6,610	6,510	6,510	4,190
TOTAL OPERATIONS		22,730	26,410	26,410	23,180
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		105,737	124,220	124,220	84,700
FUNDING SOURCE: GENERAL		0.85	0.70	0.70	0.40

**CITY OF WALNUT
ANNUAL BUDGET DETAIL**

2025-26

COMMUNITY PROMOTIONS (4800)

Community Promotions provides for the effective promotion of the City and provides information to the residents regarding the City Council's policies and priorities. Primary functions include promotion or planning of community events, dedications, and other ceremonies deemed appropriate by the City Council; ordering and maintaining various promotional items such as City tiles, City pins, and plaques.

PERSONNEL:

5101 Regular Salaries

Administrative Services / Human Resources Officer – 20%

Responsible for the administrative functions of the Department, in addition to the administration, management, and monitoring of special projects and events, as assigned. Participates in the development of the budget for the Administrative Services Department, monitors program budgets, and develops procedures for efficient department operations. (50% in 01-4200, 30% in 01-4700)

Community Relations Officer - 20%

Responsible for the dissemination of information through social media posts, press releases, website postings, and cable programming of community events and ceremonies. Coordinates ordering and maintaining promotional items, and informational guides for the community. (10% in 01-4502, 70% in 01-4900)

5102 *Office Clerk – 100%*

Responsible for temporary aid and assistance to the Public Information Officer, which includes dissemination of information through social media and website postings of community events and ceremonies.

5104 - 5113 See Appendix

OPERATIONS:

6203 Memberships, Dues, Subscriptions, Books, Fees

Provides for the yearly membership dues to California Association of Public Information Officials (CAPIO). Also, provides for a film license through the Motion Picture Licensing Corporation (MPLC), and music licenses through American Society of Composers, Authors and Publishers (ASCAP), Broadcast Music Inc. (BMI), and Society of European Stage Authors & Composers (SESAC).

6215 **Vehicle/Cell Allowance**

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

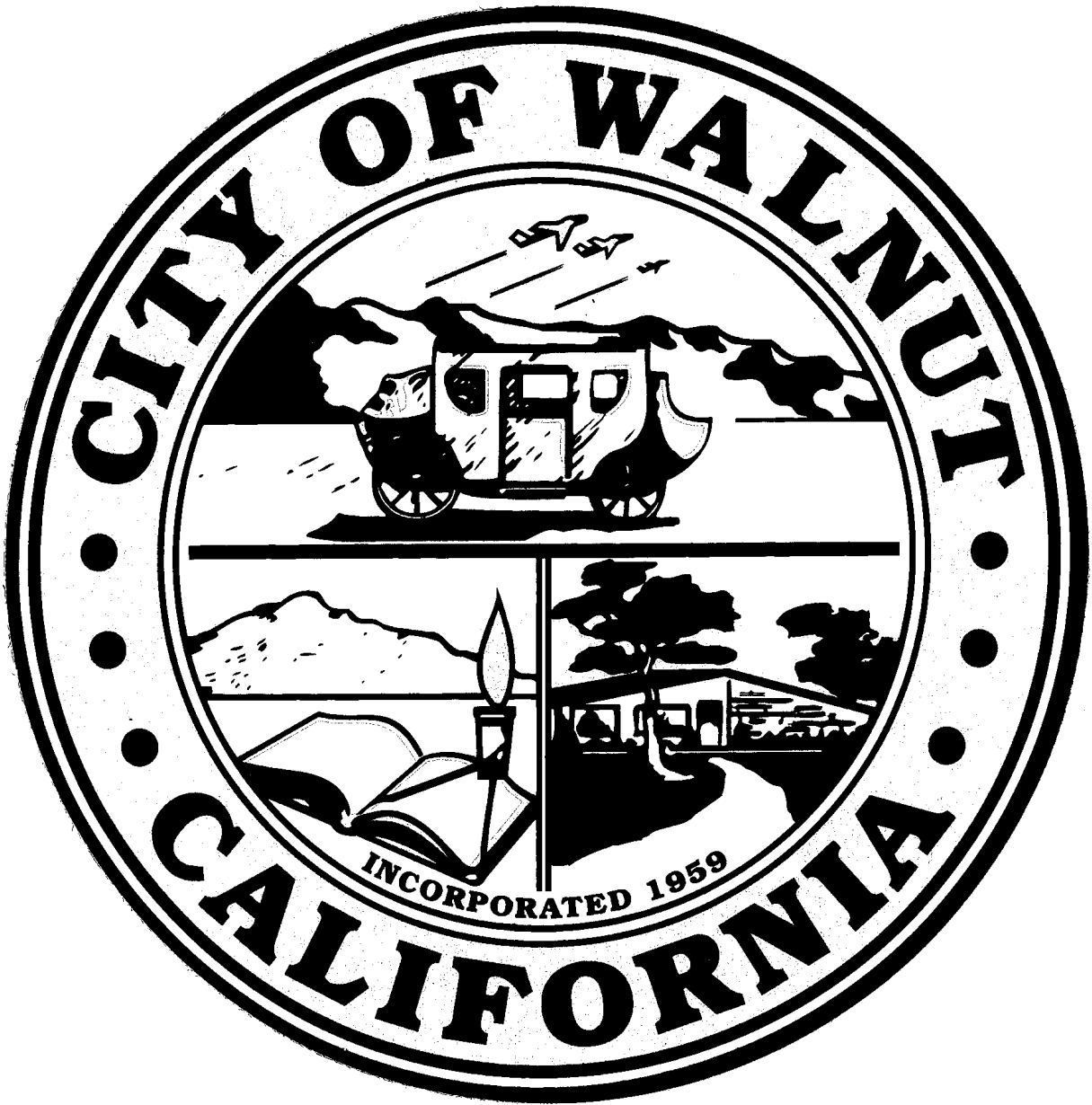
6227 **Contractual Services**

Provides for the purchase of Walnut Historical books through a publishing company.

6229 **Community Relations**

Provides for the expense of community events such as dedications and other ceremonies deemed appropriate by the City Council. Also, provides for various City plaques, nameplates, polo shirts for City Council, Commissioners, and staff.

6256 - 6265 See Appendix



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: CABLE TV ADMINISTRATION

APPROPRIATION DETAIL					
		2023-24		2024-25	
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE
					BUDGET
PERSONNEL					
01-4900-5101	REGULAR SALARIES	38,701	46,400	46,400	89,400
01-4900-5105	HEALTH & LIFE INSURANCE	7,193	9,720	9,720	18,080
01-4900-5107	WORKERS' COMPENSATION	724	910	910	1,800
01-4900-5108	PERS	3,123	3,840	3,840	7,590
01-4900-5110	MEDICARE	655	750	750	1,300
01-4900-5111	SICK LEAVE/VACATION BUYBACK	804	1,330	1,330	1,470
01-4900-5113	DEFERRED COMP MATCH	0	0	0	480
TOTAL PERSONNEL		51,200	62,950	62,950	120,120
OPERATIONS					
01-4900-6201	CONFERENCE & MEETINGS	0	1,500	1,500	1,500
01-4900-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	0	100	100	100
01-4900-6215	VEHICLE/CELL ALLOWANCE	1,375	1,390	1,390	2,540
01-4900-6227	CONTRACTUAL SERVICES	0	1,000	1,000	1,000
01-4900-6256	EQUIPMENT USAGE	640	710	710	1,220
01-4900-6265	COMPUTER USAGE	3,504	4,190	4,190	8,390
01-4900-6275	CABLE PROGRAMMING SUPPLIES	264	500	500	500
TOTAL OPERATIONS		5,783	9,390	9,390	15,250
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		56,983	72,340	72,340	135,370
FUNDING SOURCE: FRANCHISE TAX (\$1,160,000)		0.45	0.45	0.45	0.80

**CITY OF WALNUT
ANNUAL BUDGET DETAIL**

2025-26

CABLE TELEVISION ADMINISTRATION (4900)

Cable Television Administration provides for the education of the public via cable television. Primary functions include the production of informative news slides, City Council meetings, educational and governmental programs designed to notify the residents, and other forms of public information, such as updating the digital marquee sign.

PERSONNEL:

5101 Regular Salaries

Community Relations Officer- 70%

Responsible for cable television programming including various productions, City Council meetings, Digital Information Board, and playback schedule. Also, responsible for the purchase, maintenance, repair of cable equipment, and City website administration. (10% in 01-4502, 20% in 01-4800)

Senior Management Analyst – 10%

Responsible for management of all Risk Management services to City Departments. (30% in 01-4201, 30% in 01-4300, 30% 01-4502)

5105 - 5113 See Appendix

OPERATIONS:

6201 Conference & Meetings

Provides for the Community Relations Officer or designee to attend the California Association of Public Information Officials (CAPIO) annual conference in April and other public information opportunities.

6203 Membership, Dues, Subscriptions, Books, Fees

Provides for membership in the States of California and Nevada Chapter (SCAN) National Association of Telecommunication Officers and Advisors (NATOA).

6215 Vehicle/Cell Allowance

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

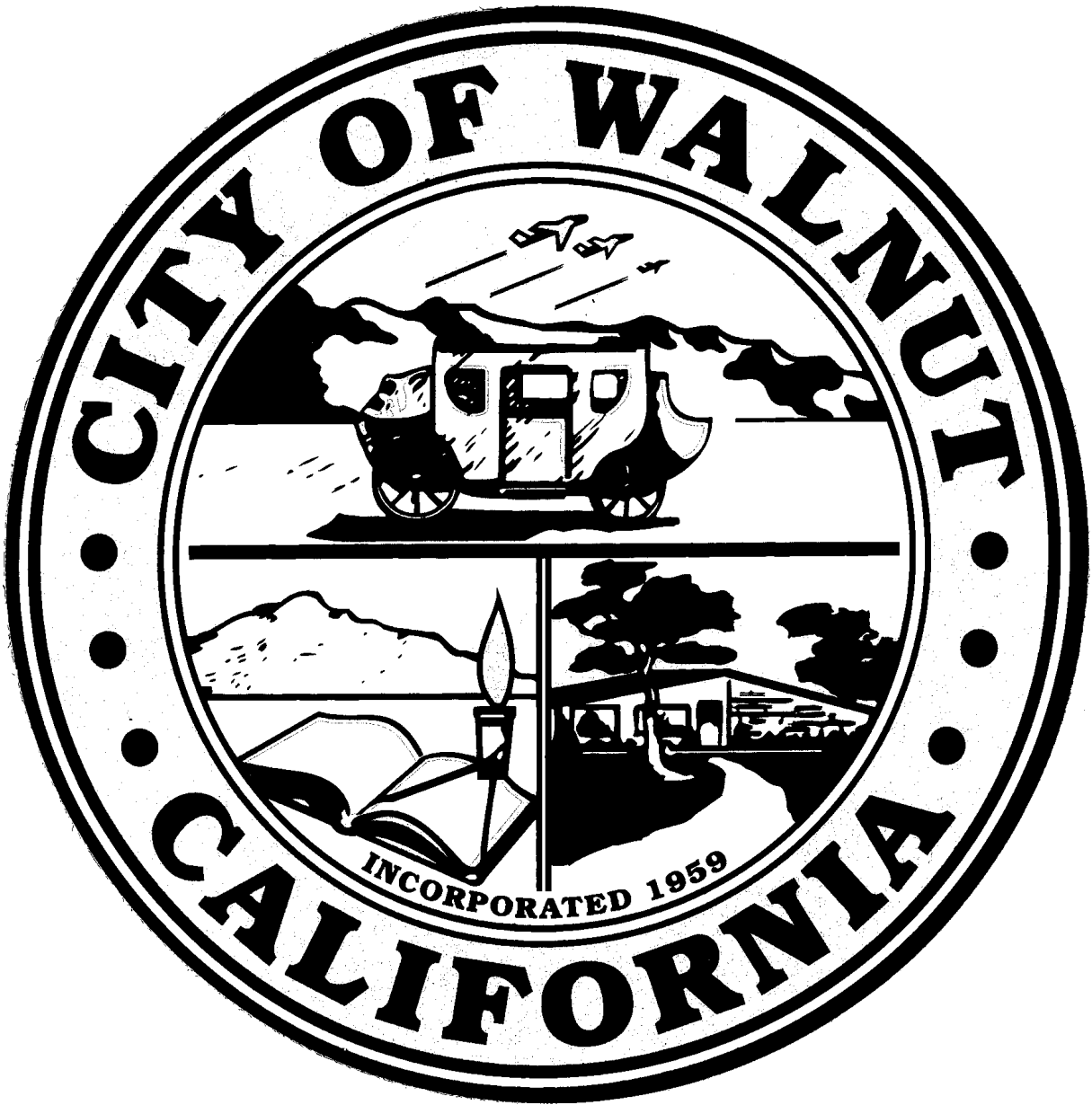
6227 Contractual Services

Provides for payment to contracted film and photographer assistance, as needed, for special televised events. Also, provides payment for technical support with Council Chamber equipment and maintenance.

6256 - 6265 See Appendix

6275 **Cable Programming Supplies**

Provides for programming expenses (i.e., purchase or rental) of cameras, video and audio supplies, and external hard drives. Also, provides payment for the purchase of small equipment, graphic design memberships, and equipment maintenance and repairs.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: BUSINESS LICENSE

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
	PERSONNEL					
01-8002-5101	REGULAR SALARIES	30,418	31,590	28,090	26,500	31,110
01-8002-5103	SEASONAL/LIMITED P/T EMP	0	0	3,500	4,590	0
01-8002-5105	HEALTH & LIFE INSURANCE	4,909	5,760	5,760	5,400	6,010
01-8002-5107	WORKERS' COMPENSATION	1,066	620	620	600	630
01-8002-5108	PERS	14,472	17,910	17,910	15,500	10,170
01-8002-5110	MEDICARE	479	510	510	570	460
01-8002-5111	SICK LEAVE/VACATION BUYBACK	649	1,040	1,040	4,010	300
01-8100-5113	DEFERRED COMP MATCH	0	0	0	0	150
	TOTAL PERSONNEL	51,993	57,430	57,430	57,170	48,830
	OPERATIONS					
01-8002-6210	PRINTING	0	600	600	400	600
01-8002-6215	VEHICLE/CELL ALLOWANCE	560	540	540	540	540
01-8002-6216	PROFESSIONAL SERVICES	45,782	47,000	47,000	47,000	50,000
01-8002-6227	CONTRACTUAL SERVICES	767	700	700	100	700
01-8002-6256	EQUIPMENT USAGE	356	390	390	390	380
01-8002-6265	COMPUTER USAGE	1,945	2,330	2,330	2,330	2,620
	TOTAL OPERATIONS	49,410	51,560	51,560	50,760	54,840
	CAPITAL					
	TOTAL CAPITAL	0	0	0	0	0
	SUB-PROGRAM TOTAL	101,403	108,990	108,990	107,930	103,670
FUNDING SOURCE:		F/T EMPLOYEES	0.25	0.25	0.25	0.25
BUSINESS LICENSE TAX (\$150,000)						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
BUSINESS LICENSE (8002)

Business License provides for the administration and enforcement of all businesses operating in the City. Primary functions include proper licensing of new business activities; processing annual license renewals; recordkeeping of all ongoing businesses; and conducting enforcement, as needed. The department will assist the public towards starting a business, home occupations, soliciting permits, and provides information regarding and other areas as needed. In Fiscal Year, 2025-26 moved to General Government from Public Safety.

PERSONNEL:

5101 **Regular Salaries**

Director of Finance - 10%

Responsible for directing all operations of the Finance Division, managing all investment operations of the City including the Walnut Housing Authority. Responsible for the daily management and operation of the Finance Division including budgeting, payroll, accounts payable, accounts receivable, fixed asset inventory, surplus, business licenses, parking citations, and passports. Responsible for maintaining the City and Walnut Housing Authority general ledgers, reconciliations, and monthly revenue and expenditures reports. Supervises the daily cash management and the accounting operations of the division. Handles the audit from various agencies including the preparation of financial reports. (55% in 01-4500, 20% in 05-8200, 15% in 41-5800)

Senior Accounting Technician - 15%

Responsible for purchase order processing, contract/insurance review, prepares daily bank deposit, and business license operations and enforcements. Tracks new fixed assets through City warrants and tags new additions. Handles the yearly 1099 reporting. Assists with the fixed asset inventory count and serves as the primary backup for accounts payable. (85% in 01-4500)

5103 **Seasonal/Limited Part-Time Employees**

Finance Specialist – 10%

Responsible for assisting with the audit, city treasury, and the Annual Comprehensive Financial Report (ACFR). (70% in 01-4500, 20% in 05-8200)

5105 - 5113 See Appendix

OPERATIONS:

6210 **Printing**

Provides for printing services for business license stickers, and delinquent license fee order to comply booklets.

6215 **Vehicle/Cell Allowance**

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

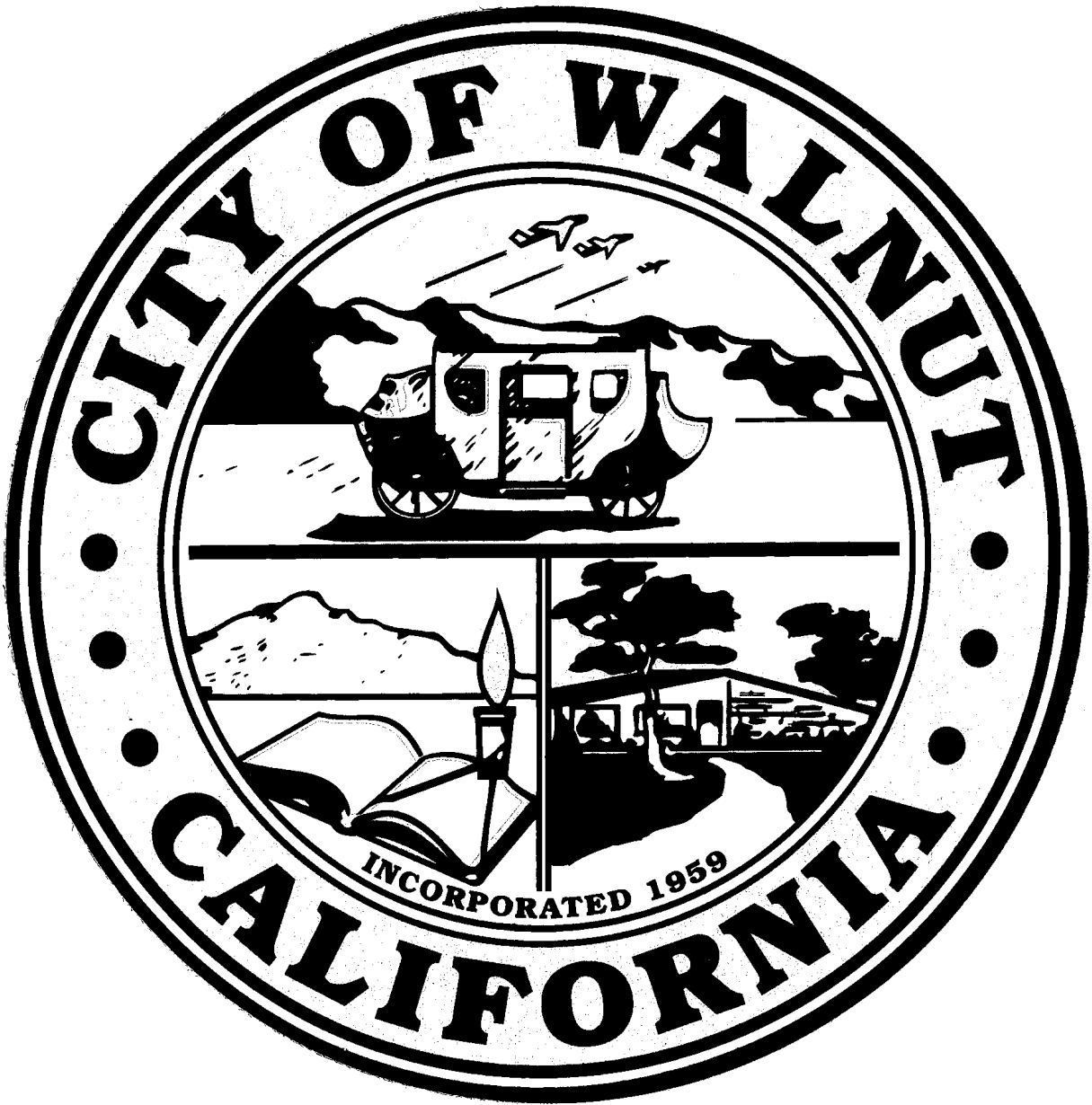
6216 **Professional Services**

Provides for services from contracted agency to process City business licenses.

6227 **Contractual Services**

Provides for the use of a non-sworn License Investigator (through agreement with the Los Angeles County Sheriff's Department) to perform, as needed, background investigations and issue citations to businesses.

6256 - 6265 See Appendix



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: ANIMAL CONTROL

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
	PERSONNEL					
	TOTAL PERSONNEL	0	0	0	0	0
	OPERATIONS					
01-8500-6227	CONTRACTUAL SERVICES	121,433	115,000	130,000	130,000	150,000
	TOTAL OPERATIONS	121,433	115,000	130,000	130,000	150,000
	CAPITAL					
	TOTAL CAPITAL	0	0	0	0	0
	SUB-PROGRAM TOTAL	121,433	115,000	130,000	130,000	150,000
FUNDING SOURCE: GENERAL						
ANIMAL LICENSE SALES (\$25,000)						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
ANIMAL CONTROL (8500)

Animal Control provides for the contractual agreement with the Los Angeles County Animal Care & Control Department to provide personnel and equipment for animal control services throughout the City. Animal Control services are performed in the City 15-20 hours per week, and the budget amount provides for the cost of picking up animals for impoundment, housing, veterinarian costs, humane investigations, issuing citations, court appearances, and picking up deceased animals, etc. In Fiscal Year, 2025-26 moved to General Government from Public Safety.

OPERATIONS:

6227 **Contractual Services**

Provides for payment to the Los Angeles County Animal Care & Control and contracted agency for performance of pest control services as needed.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: CABLE TV EQUIPMENT

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
TOTAL PERSONNEL		0	0	0	0
OPERATIONS					
35-4900-6227	CONTRACTUAL SERVICES	6,750	7,000	7,000	7,000
TOTAL OPERATIONS		6,750	7,000	7,000	7,000
CAPITAL					
35-4900-8402	MACHINERY & EQUIPMENT	14,388	25,000	25,000	25,000
TOTAL CAPITAL		14,388	25,000	25,000	25,000
SUB-PROGRAM TOTAL		21,138	32,000	32,000	32,000
FUNDING SOURCE: CABLE TV PEG FEES (\$32,000)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

CABLE TELEVISION EQUIPMENT (35-4900)

Cable Television Equipment provides for the education of the public via cable television. Primary functions include the production of informative news bits, live broadcasts, producing public service announcements and other educational and governmental programs designed to notify the residents. This program represents 1% PEG (Public Education Government) Programming fee per AB2987, which are restricted to this use.

OPERATIONS:

6227 **Contractual Services**

Provides for the annual maintenance service fee of all cable equipment.

CAPITAL:

8402 **Machinery & Equipment**

Provides for purchase of various cable production equipment per DIVCA (AB2987) guidelines.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: GENERAL GOVERNMENT

SUB-PROGRAM: OPEB

APPROPRIATION DETAIL						
		2023-24		2024-25		2025-26
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
51-4200-5105	HEALTH & LIFE INSURANCE	12,898	16,000	16,000	14,300	19,900
TOTAL PERSONNEL		12,898	16,000	16,000	14,300	19,900
OPERATIONS						
TOTAL OPERATIONS		0	0	0	0	0
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		12,898	16,000	16,000	14,300	19,900
FUNDING SOURCE: OPEB						

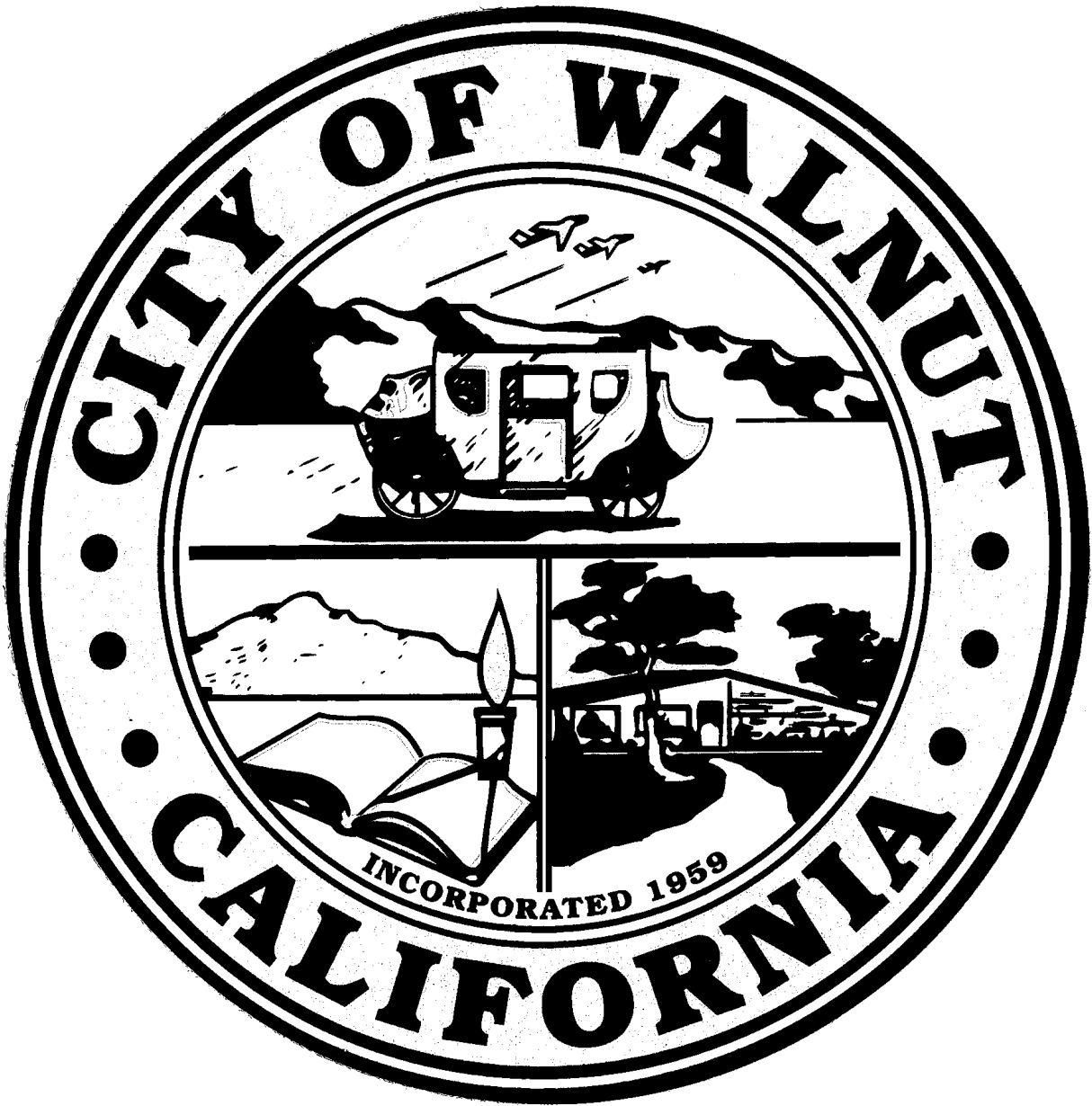
CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
OPEB (51-4200)

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

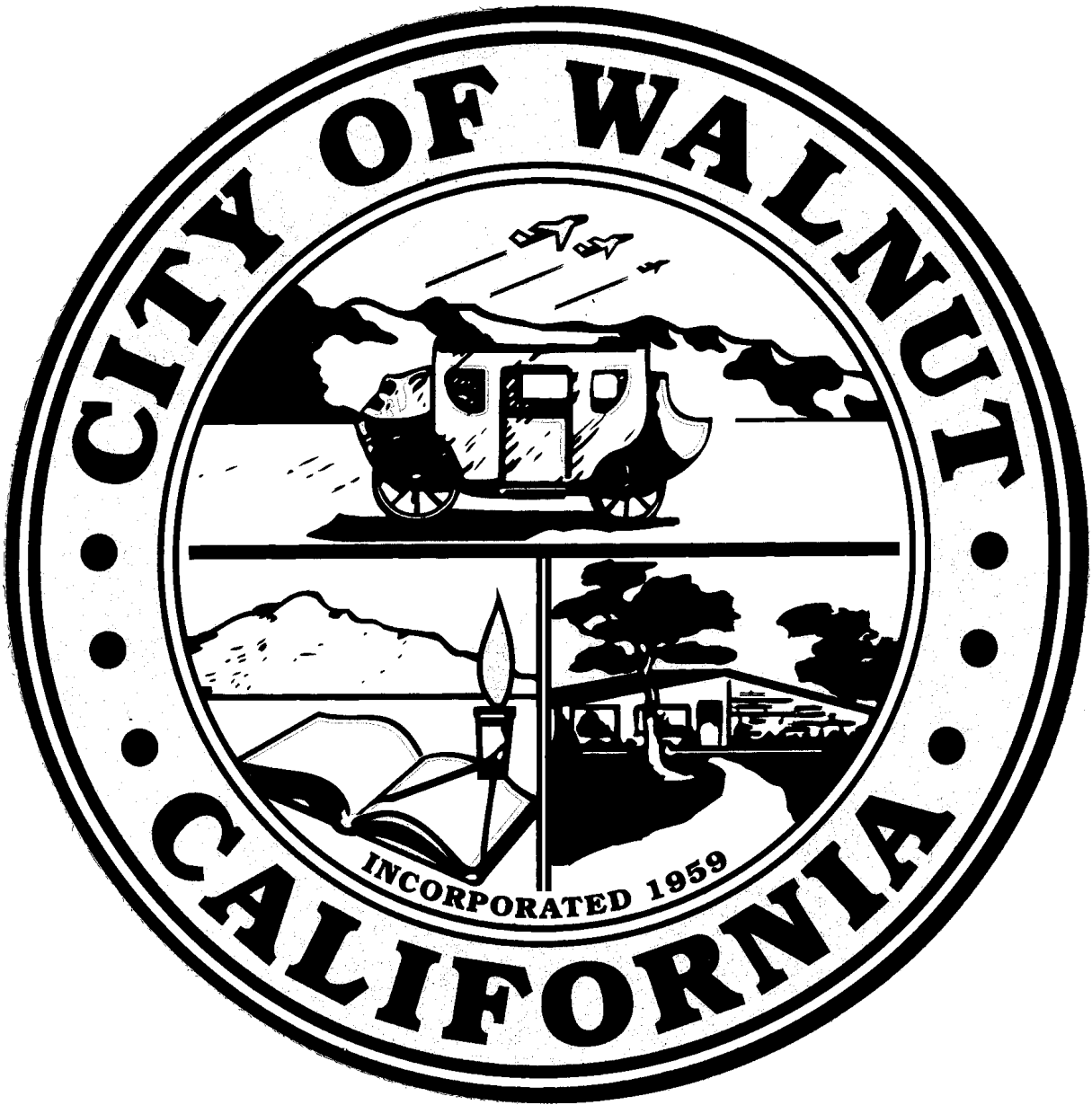
PERSONNEL:

5105 Health & Life Insurance

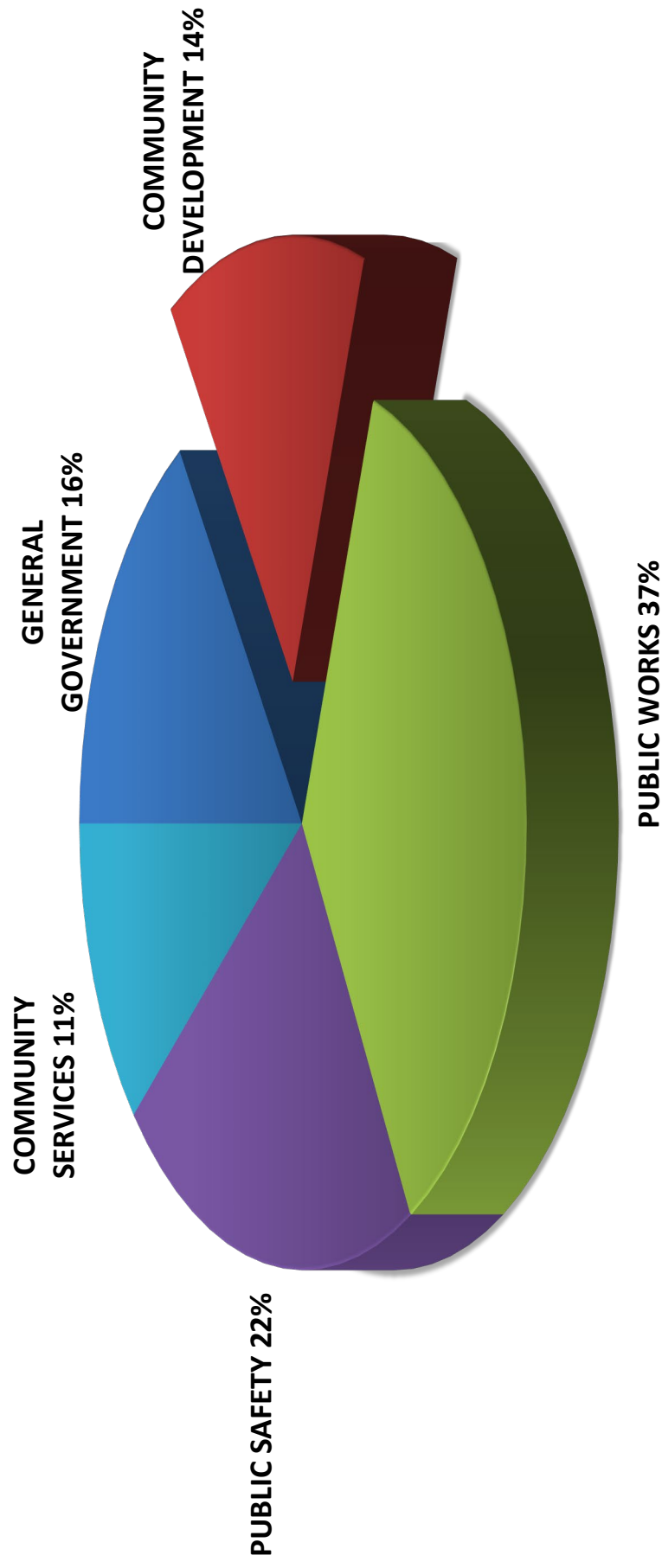
Provides for monthly payments to the California Public Employees' Retirement System (CalPERS).



Community Development



COMMUNITY DEVELOPMENT FISCAL YEAR 2025-26



**Total Community Development Budget
\$3,671,660**

CITY OF WALNUT
COMMUNITY DEVELOPMENT
PROGRAM GOALS & PERFORMANCE MEASURES

The Community Development Program includes the following sub-programs: Planning, Code Enforcement, Building & Safety, Economic Development, Community Development Block Grant (CDBG), Proposition A, Proposition C, Measure M, Measure R, and Walnut Housing Authority (WHA).

In 2025-26, the Community Development Department will work to achieve the following goals:

1. Encourage new housing opportunities by continuing to efficiently process entitlements for new, proposed developments (including Accessory Dwelling Units), implement the California Department of Housing and Community Development (HCD) certified 2021 – 2029 Housing Element Update of the General Plan, as well as facilitate the long-term interest of Walnut by providing new housing opportunities. The Community Development Department will strive to serve the Walnut community through comprehensive planning, efficient and effective operations, and long term quality of all projects in order to *Exceed Expectations and Enhance Civic Pride*.
2. Promote and foster economic development by continuing to support local businesses through various resources. The retention and recruitment of businesses in the City increases the local tax base, creates jobs, maximizes the use of commercial properties, and diversifies the economy in order to *Promote Public Safety* and other vital City services in an effort to maintain the high quality of life that residents take *Pride* in.
3. Analyze development projects by implementing the Site Plan/Architectural Review Process, as outlined within the Walnut Municipal Code (WMC), improving efficiency and effectiveness in the review of development applications to enhance Walnut's physical environment.
4. Maintain strong fiscal management of LA County Metropolitan Transportation Authority (METRO) funds through continuing development of municipal transportation projects, such as (but not limited to) the Dial-A-Ride program and the maintenance of Bus Stop Shelters and the City's Park-n-Ride lot.
5. Exceed expectations through the Code Enforcement Software system which increases productivity and promotes cost efficiency. Code Enforcement will continue to encourage open discussion, Collaboration, and Education with the community on all Code Enforcement matters in order to protect public health and property values through the enforcement of property maintenance standards as set forth in the WMC.

Code Enforcement will strive to *Exceed Expectations* and *Enhance Civic Pride* by providing the community with brochures, handouts, informational documents, and perform community outreach to ensure that residents are aware of the City's property maintenance standards to preserve and foster Walnut's character and quality of life.

6. Continue to develop and implement in – house, program monitoring policies for the existing Walnut Housing Authority (WHA) Senior Citizen Affordable Housing Program. Through an updated and expedited review process of Transfer Applications, the WHA will *Exceed Expectations* and *Enhance Civic Pride* for all existing and incoming Walnut Residents.

In 2024-25, the Community Development Program worked to achieve the following goals:

1. Encourage new housing opportunities by continuing to efficiently process entitlements for new, proposed developments, including Accessory Dwelling Units, implement the California Department of Housing and Community Development (HCD) certified 2021 – 2029 Housing Element Update of the General Plan, as well as facilitate the long – term interest of Walnut by providing new housing opportunities. The Community Development Department will strive to serve the Walnut community through comprehensive planning, efficient and effective operations, and long term quality of all projects in order to *Exceed Expectations and Enhance Civic Pride*.

Performance Measure: Staff provided the highest level of customer service coordinating with the owners and applicants of projects in not only processing Planning entitlements and work towards certifying environmental documents, but facilitating and coordinating permit issuance for construction of the following Residential projects:

- **Las Colinas – A residential development comprised of forty – nine (49) townhomes, located off Francesca Drive between Nogales Drive and Amar Road. The last phase of the project is near full buildout and many residents have moved into their homes.**
 - **The Terraces at Walnut – A mixed-use development situated along Valley Boulevard, consisting of 290 residential units, including both single – family homes and townhomes. The City has maintained collaboration with the developer to continue the construction of the Small – Lot and Townhome residential phases and complete construction on the Commercial District.**
 - **Alamo Villages – A seventy (70) unit residential project on a 3.87 acre lot. Units are comprised of three (3) story townhomes and designed in conjunction with other site improvements.**
2. Promote and foster economic development by continuing to support local businesses and implementing the “Business of the Quarter” Program for new and existing businesses. The retention and recruitment of businesses increases the local tax base, creates jobs, maximizes the use of commercial properties, and diversifies the economy in order to

Promote Public Safety and other vital City services in an effort to maintain the high quality of life that residents take *Pride* in.

Performance Measure: Subsequent to the implementation of Development Agreements (DA)s and assessment of required fees, the City continues to support businesses through various Citywide events and programs funded by DA monies (i.e. Taste of Walnut and Business Grant Program).

3. Analyze developments by implementing the Site Plan/Architectural Review Development Review Process, as outlined within the Walnut Municipal Code (WMC), improving efficiency and effectiveness in the review of development applications to enhance Walnut's physical environment.

Performance Measure:

- **The City processed over 100 Site Plan/Architectural Review cases in the fiscal year.**
 - **Additionally, Staff processed other, more complex entitlements such as Conditional Use Permits (CUPs) and tract maps.**
4. Maintain strong fiscal management of LA County Metropolitan Transportation Authority (METRO) funds through continuing development of municipal transportation projects, such as but not limited to, the Dial-A-Ride program and the maintenance of Bus Stop Shelters and the City's Park-n-Ride lot.

Performance Measure:

- **The City maintained upkeep of Bus Pads and Bus Stop Shelters through the use of Prop A and Prop C funds.**
 - **The City traded unallocated METRO funds, specifically restricted Prop A, to cities for unrestricted General Fund monies.**
 - **The City continued to work with METRO to apply funds towards new transportation related projects.**
5. Exceed expectations through the newly implemented Code Enforcement Software system which increases productivity and promotes cost efficiency. Code Enforcement will continue to encourage open discussion, Collaboration, and Education with the community on all Code Enforcement matters in order to protect public health and property values through the enforcement of property maintenance standards as set forth in the WMC.

Code Enforcement will strive to *Exceed Expectations* and *Enhance Civic Pride* by providing the community with brochures, handouts, informational documents, and perform community outreach to ensure that residents are aware of the City's property maintenance standards to preserve and foster Walnut's character and quality of life.

Performance Measure:

- The Code Enforcement Division had collaborated with the community through enforcement of property standards—responding to nearly 1,000 submitted requests for service to both residential and commercial properties.
 - Staff continues to disseminate educational material(s) and conduct outreach to the community regarding Code Enforcement and how to achieve compliance with the Walnut Municipal Code.
6. Continue to develop and implement program monitoring policies for the existing Walnut Housing Authority (WHA) Senior Citizen Affordable Housing Program. Through an updated and expedited review process of Transfer Applications, the WHA will *Exceed Expectations* and *Enhance Civic Pride* for all existing and incoming Walnut Residents.

Performance Measure:

- All transfer applications are performed internally and handled with the utmost importance and timeliness.
- Staff strives to ensure constant communication with applicants of transfers to maintain an efficient process.

**Community Development
Measurable Outputs**

Output	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Process Planning Applications	180	185	185	185	200
Respond to Code Enforcement Complaints	1,000	1,000	1,200	1,200	1,300
Process Building/ Mech./Elec./ Plumb. Permits	1,350	1,350	1,500	1,700	1,700
Housing Rehab Loans/Grants	4	4	5	5	5
Dial-A-Ride Members	5,200 Members (Senior/Disabled)	5,300 Members (Senior/Disabled)	5,300 Members (Senior/Disabled)	5,300 Members (Senior/Disabled)	5,300 Members (Senior/Disabled)
Metrolink/ Foothill/ EZ Passes Sold	Metrolink 1,000 Foothill 300 MTA 45	Metrolink 500 Foothill 150 MTA 40	Metrolink 500 Foothill 150 MTA 40	Metrolink 500 Foothill 150 MTA 40	Metrolink 500 Foothill 150 MTA 40

**FY 2025-26
Community Development
Goals and Relationship to the Mission Statement**

In **FY 2025-26**, the Community Development Department has identified six major goals:

1. Encourage new housing opportunities by continuing to efficiently process entitlements for new and proposed developments (including Accessory Dwelling Units), as well as facilitate the long-term interest of Walnut by providing housing opportunities.
2. Promote increased productivity and growth of economic development through the introduction and implementation of promotional program(s) for new and existing business(s) to increase the local tax base in support of public safety and other vital City service(s) that residents can take *Pride* in.
3. Analyze developments by implementing the Site Plan/Architectural Review Development Review Process, as outlined within the Walnut Municipal Code (WMC), improving efficiency and effectiveness in the review of development applications to enhance Walnut's physical environment.
4. Maintain strong fiscal management of LA County Metropolitan Transportation Authority (METRO) funds through continuing the development of municipal transportation projects, such as but not limited to, the Dial-A-Ride program and the maintenance of Bus Stop Shelters and the City's Park-n-Ride lot.
5. *Encourage open discussion, Collaboration, and Education* with the community on Code Enforcement matters in order to protect public health and property values through the enforcement of property maintenance standards as set forth in the WMC.
6. Redevelop and implement modified program policies for the existing Walnut Housing Authority Senior Citizen Affordable Housing Program to *Exceed Expectations* and *Enhance Civic Pride* for all existing and incoming Walnut Residents.

The goals of the Community Development Department will help the City *Exceed Expectations; improve Collaboration and Enhance Civic Pride*.

**CITY OF WALNUT
PROGRAM SUMMARY
COMMUNITY DEVELOPMENT**

	2023-24		2024-25		2025-26
	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL EXPENSE	1,175,714	1,471,910	1,527,210	1,378,400	1,679,550
OPERATIONS EXPENSE	1,598,110	1,629,040	1,699,540	2,204,050	1,870,470
TOTAL OPERATING EXPENSE	2,773,823	3,100,950	3,226,750	3,582,450	3,550,020
CAPITAL	148,635	102,730	194,380	175,880	121,640
PROGRAM TOTAL	2,922,458	3,203,680	3,421,130	3,758,330	3,671,660
TOTAL FULL-TIME EMPLOYEES	6.25	7.05	7.05	7.05	7.03
BY SUB-PROGRAM	ACCT NO.		FY25/26 BUDGET		
GENERAL FUND					
PLANNING	01-5000		638,960		
CODE ENFORCEMENT	01-5002		383,870		
BUILDING & SAFETY	01-5100		660,040		
ECONOMIC DEVELOPMENT	01-5911		179,300		
			<u>1,862,170</u>		
CDBG FUND					
CDBG - HOUSING REHABILITATION	12-5216		128,930		
CDBG - SENIOR ACTIVITIES	12-5218 - 12-5220		19,880		
			<u>148,810</u>		
MEASURE M FUND					
STORM DRAIN/STREET MAINTENANCE	21-6102 - 21-6206		350,000		
STREET SWEEPING	21-6203		89,400		
			<u>439,400</u>		
PROP A FUND					
PROPOSITION A	23-5300 - 23-9306		382,760		
DIAL-A-CAB	23-5410		162,650		
METROLINK	23-5430		14,560		
			<u>559,970</u>		
WALNUT HOUSING AUTHORITY					
WHA PROJECT ADMINISTRATION	41-5800		469,750		
WHA HOUSING MONITORING	41-5850		191,560		
			<u>661,310</u>		
			<u>3,671,660</u>		

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY DEVELOPMENT

SUB-PROGRAM: PLANNING

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE
PERSONNEL					
01-5000-5101	REGULAR SALARIES	213,127	233,670	233,670	224,690
01-5000-5102	REGULAR PART-TIME EMPLOYEES	57,209	73,300	61,500	49,900
01-5000-5105	HEALTH & LIFE INSURANCE	38,767	76,580	76,580	47,900
01-5000-5107	WORKERS' COMPENSATION	6,103	6,940	6,940	6,980
01-5000-5108	PERS	62,153	81,410	81,410	74,500
01-5000-5110	MEDICARE	4,261	4,800	4,800	4,300
01-5000-5111	SICK LEAVE/VACATION BUYBACK	9,134	10,880	10,880	5,400
01-5000-5113	DEFERRED COMP MATCH	0	0	0	0
TOTAL PERSONNEL		390,753	487,580	475,780	413,670
OPERATIONS					
01-5000-6201	CONFERENCE & MEETINGS	1,091	750	750	750
01-5000-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	736	800	800	800
01-5000-6206	ADVERTISING	1,601	6,000	6,000	4,500
01-5000-6208	VEHICLE OPERATIONS	1,437	2,300	2,300	0
01-5000-6215	VEHICLE/CELL ALLOWANCE	3,790	3,660	3,660	3,860
01-5000-6216	PROFESSIONAL SERVICES	17,396	25,000	25,000	90,000
01-5000-6231	MAPS, PRINTS, PHOTOS, FILM	346	350	350	200
01-5000-6256	EQUIPMENT USAGE	2,969	3,290	3,290	3,290
01-5000-6265	COMPUTER USAGE	16,327	19,540	19,540	22,020
TOTAL OPERATIONS		45,693	61,690	61,690	125,040
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		436,445	549,270	537,470	538,710
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	2.10	2.10	2.10

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
PLANNING (5000)

The Planning Department provides for the administration of State and Local regulations governing planning and development, and through the adoption of a comprehensive General Plan, aims to ensure the future social and economic well-being of the City's residents. Primary functions include maintaining the City's General Plan, providing zoning administration through the issuance of conditional use permits and variances, performing plan checks and site plan reviews, and providing staff support to the City's Planning Commission and City Council.

PERSONNEL:

5101 Regular Salaries

Director of Community Development – 50%

Responsible for the City's Planning, Project Engineering, Code Enforcement, Building & Safety, Housing Program Administration, Economic Development, and MTA. (25% in 01-5100, 25% in 41-5800)

Deputy Director of Community Development – 30%

Supervises and participates in advanced, highly-complex Planning and Code Enforcement project(s) and activities. Also responsible for the CDBG program, Prop A, Prop C, Measure R, Measure M and special projects. (30% in 01-5002, 40% in 41-5850)

Senior Planner – 40%

Responsible for processing projects and/or cases to completion/compliance in the areas of Planning and Code Enforcement. In addition, assists with the processing of business licenses related to Planning and Zoning requirements. (40% in 01-5002, 20% in 41-5800)

Associate Planner – 40%

Responsible for processing long range and complex Planning projects to completion. Assists in the area(s) of Code Enforcement, as needed. (40% in 01-5002, 20% in 41-5800)

Code Enforcement Specialist – 50%

Responsible for enforcement of the Walnut Municipal Code and attaining compliance and consistency with applicable regulations throughout the City. (50% in 01-5002)

Planning Commission - 5 Members

The Planning Commissioners serve as an advisory body to the City Council regarding community development, in accordance with the general plan, municipal code, and City policies. Provides for Planning Commissioner's compensation (\$50 for each meeting they attend or a maximum of \$600 a year, per each commissioner).

5102 **Regular Part-Time Employees**

Community Development Technician - 50%

Assists with processing long range and complex Planning projects, enforcing and issuing Code Violations and facilitating compliance with the Walnut Municipal Code, and administration and monitoring of the City's Senior (Affordable) Housing projects. In addition, responsible for special projects, as assigned. (25% in 01-5002, 25% in 41-5850)

Office Clerk - 80%

Responsible for Planning Commission agendas and minutes, processing regular correspondence(s) for the Community Development Department, provides support for the front counter, answering phone calls, general customer inquiries, and provides a wide-range of interdepartmental administrative support for City Hall. (20% in 01-5002)

Administrative Interns (2) – 100%

Provide support for the front counter, answering phone calls, general customer inquiries, and providing a wide-range of interdepartmental administrative support for City Hall.

5105 - 5113 See Appendix

OPERATIONS:

6201 **Conference & Meetings**

Provides for one member of the Planning Commission to attend the League of California Cities Annual Planning Commissioners Institute. Also, provides for monthly meetings of the East San Gabriel Valley Planning Committee and American Planning Association.

6203 **Membership, Dues, Subscriptions, Books, Fees**

Provides for the Planning Commission's membership in the East San Gabriel Valley Planning Committee, yearly subscription to builder publications, and one yearly membership to the American Planning Association. Also, includes membership in LAFCO and notary bonding and fees.

6206 **Advertising**

Provides for publication of public notices and meetings.

6208 **Vehicle Operations**

All vehicle operation costs moved to Public Works Admin 01-6100-6208 in FY 2025-26.

6215 **Vehicle/Cell Allowance**

Provides for vehicle allowance and cell phone allowance for eligible employees, which are distributed through payroll.

6216 **Professional Services**

Provides for the implementation and administration of the Community Development Block Grant Program. Also, provides availability for the provision of contract staff for large scale projects and sub-consultants to provide technical support regarding CEQA/environmental and other planning/land use matters.

6231 **Maps, Prints, Photos, Film**

Provides for maps, plans, and photos for the Planning, Engineering, and Traffic Engineering departments. Also, provides for the purchase of current Assessor's maps and records. Also, includes aerial photo updates as needed.

6256 - 6265 See Appendix

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY DEVELOPMENT

SUB-PROGRAM: CODE ENFORCEMENT

APPROPRIATION DETAIL						
		2023-24		2024-25		2025-26
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
01-5002-5101	REGULAR SALARIES	109,564	151,310	151,310	148,250	169,520
01-5002-5102	REGULAR P/T EMPLOYEES	7,627	8,670	63,970	63,900	69,860
01-5002-5103	SEASONAL/LIMITED P/T EMP	1,575	0	11,400	14,200	0
01-5002-5105	HEALTH & LIFE INSURANCE	23,071	36,110	36,110	32,800	59,650
01-5002-5107	WORKERS' COMPENSATION	3,105	3,970	4,200	4,400	5,770
01-5002-5108	PERS	13,123	32,320	32,320	30,600	42,310
01-5002-5110	MEDICARE	1,922	2,580	2,750	2,850	3,430
01-5002-5111	SICK LEAVE/VACATION BUYBACK	1,291	6,330	6,330	820	5,320
01-5002-5113	DEFERRED COMP MATCH	0	0	0	0	1,830
TOTAL PERSONNEL		161,278	241,290	308,390	297,820	357,690
OPERATIONS						
01-5002-6201	CONFERENCE & MEETINGS	119	500	500	500	500
01-5002-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	0	200	200	200	200
01-5002-6210	PRINTING	1,123	500	500	500	500
01-5002-6214	MILEAGE REIMBURSEMENT	45	0	0	0	0
01-5002-6215	VEHICLE/CELL ALLOWANCE	2,520	3,360	3,360	3,360	3,460
01-5002-6227	CONTRACTUAL SERVICES	7,801	1,000	1,000	1,000	1,000
01-5002-6239	UNIFORMS	0	300	300	300	300
01-5002-6253	TELEPHONE	912	1,000	1,000	1,000	0
01-5002-6254	COMMUNICATIONS	0	0	0	0	1,000
01-5002-6256	EQUIPMENT USAGE	1,840	2,510	2,510	2,510	2,440
01-5002-6265	COMPUTER USAGE	10,114	14,890	14,890	14,890	16,780
TOTAL OPERATIONS		24,474	24,260	24,260	24,260	26,180
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		185,752	265,550	332,650	322,080	383,870
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	1.30	1.60	1.60	1.60

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
CODE ENFORCEMENT (5002)

The Code Enforcement Department provides for the enforcement of the City's Municipal Code pertaining to zoning and property maintenance regulations. Primary functions include attaining code compliance from violators of property maintenance, abandoned vehicles, sign ordinances, various other City codes, performing field inspections and follow-up of reported violations, preparing cases for prosecution, and attending administrative conferences and court hearings when necessary.

PERSONNEL:

5101 Regular Salaries

Deputy Director of Community Development – 30%

Supervises and participates in advanced, highly-complex Planning and Code Enforcement project(s) and activities. Also responsible for the CDBG program, Prop A, Prop C, Measure R, Measure M and special projects. (30% in 01-5000, 40% in 41-5850)

Senior Planner – 40%

Responsible for processing projects and/or cases to completion/compliance in the areas of Planning and Code Enforcement. In addition, assists with the processing of business licenses related to Planning and Zoning requirements. (40% in 01-5000, 20% in 41-5800)

Associate Planner – 40%

Responsible for processing long range and complex Planning projects to completion. Assists in the area(s) of Code Enforcement, as needed. (40% in 01-5000, 20% in 41-5800)

Code Enforcement Specialist – 50%

Responsible for enforcement of the Walnut Municipal Code and attaining compliance and consistency with applicable regulations throughout the City. (50% in 01-5000)

5102 Regular Part-Time Employees

Community Development Technician - 100%

Assists with enforcing and issuing Code Violations and facilitating compliance with the Walnut Municipal Code throughout the City.

Community Development Technician - 25%

Assists with processing long range and complex Planning projects, enforcing and issuing Code Violations and facilitating compliance with the Walnut Municipal Code, and administration and monitoring of the City's Senior (Affordable) Housing projects. In addition, responsible for special projects, as assigned. (50% in 01-5000, 25% in 41-5850)

Office Clerk - 20%

Responsible for Planning Commission agendas and minutes, processing regular correspondence(s) for the Community Development Department, provides support for the front counter, answering phone calls, general customer inquiries, and provides a wide-range of interdepartmental administrative support for City Hall. (80% in 01-5000)

5103 Seasonal/Limited Part-Time Employees

Seasonal Intern – 100%

Provide support for the front counter, answering phone calls, general customer inquiries, and providing a wide-range of interdepartmental administrative support for City Hall.

5105 - 5113 See Appendix

OPERATIONS:

6201 Conference & Meetings

Provides for the attendance of a Code Enforcement Specialist at various local one-day seminars and at the annual conference of the California Association of Code Enforcement Officers.

6203 Membership, Dues, Subscriptions, Books, Fees

Provides for membership of up to two (2) employees to the California Association of Code Enforcement Officers. Also, includes the purchase of resource materials.

6210 Printing

Provides for printing of forms used by Code Enforcement such as door hanger notices, post cards, brochures, etc.

6214 Mileage Reimbursement

Provides for staff mileage expenses.

6215 Vehicle/Cell Allowance

Provides for vehicle allowance and cell phone allowance for eligible employees, which are distributed through payroll.

6227 Contractual Services

Provides for contract services to perform nuisance abatement.

6239 Uniforms

Provides for work shirt and boot reimbursement.

6253 Telephone

Provides for the wireless and cellular service for Code Enforcement iPads

6254 **Communications**

Provides for the wireless and cellular service for Code Enforcement iPads.
(Formerly charged to 01-5002-6253)

6256 - 6265 See Appendix

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY DEVELOPMENT

SUB-PROGRAM: BUILDING & SAFETY

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
01-5100-5101	REGULAR SALARIES	36,790	39,680	39,680	47,880
01-5100-5105	HEALTH & LIFE INSURANCE	5,457	6,300	6,300	6,550
01-5100-5107	WORKERS' COMPENSATION	696	780	780	960
01-5100-5108	PERS	17,074	21,900	21,900	28,560
01-5100-5110	MEDICARE	577	610	610	700
01-5100-5111	SICK LEAVE/VACATION BUYBACK	2,208	2,280	2,280	1,910
01-5100-5113	DEFERRED COMP MATCH	0	0	0	150
TOTAL PERSONNEL		62,801	71,550	71,550	86,710
OPERATIONS					
01-5100-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	0	130	130	130
01-5100-6208	VEHICLE OPERATIONS	898	1,400	1,400	0
01-5100-6215	VEHICLE/CELL ALLOWANCE	175	150	150	200
01-5100-6233	BUILDING INSPECTION SERVICES	801,484	608,000	608,000	540,000
01-5100-6249	INDUSTRIAL WASTE SERVICE	38,364	30,000	30,000	30,000
01-5100-6256	EQUIPMENT USAGE	356	390	390	380
01-5100-6265	COMPUTER USAGE	1,945	2,330	2,330	2,620
TOTAL OPERATIONS		843,222	642,400	642,400	573,330
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		906,023	713,950	713,950	660,040
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	0.25	0.25	0.25
(PLAN CHECK & INSPECTION SERVICES OFFSET BY FEES CHARGED)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
BUILDING & SAFETY (5100)

The Building and Safety Department provides for the enforcement of State-mandated laws and uniform codes governing building and construction. Primary functions include providing the public with basic building regulations and assistance, issuing permits, maintaining all permit records, and performing building inspections to ensure building compliance with building, electrical, plumbing, mechanical, State safety laws and City ordinances.

PERSONNEL:

5101 **Regular Salaries**

Director of Community Development – 25%

Responsible for the City's Planning, Project Engineering, Code Enforcement, Building & Safety, Housing Program Administration, Economic Development, and MTA. (50% in 01-5000, 25% in 41-5800)

5105 - 5113 See Appendix

OPERATIONS:

6203 **Membership, Dues, Subscriptions, Books, Fees**

Provides for the City's annual membership to the International Code Council (ICC).

6208 **Vehicle Operations**

All vehicle operation costs moved to Public Works Admin 01-6100-6208 in FY 2025-26.

6215 **Vehicle/Cell Allowance**

Provides for vehicle allowance and cell phone allowance for eligible employees, which are distributed through payroll.

6233 **Building Inspection Services**

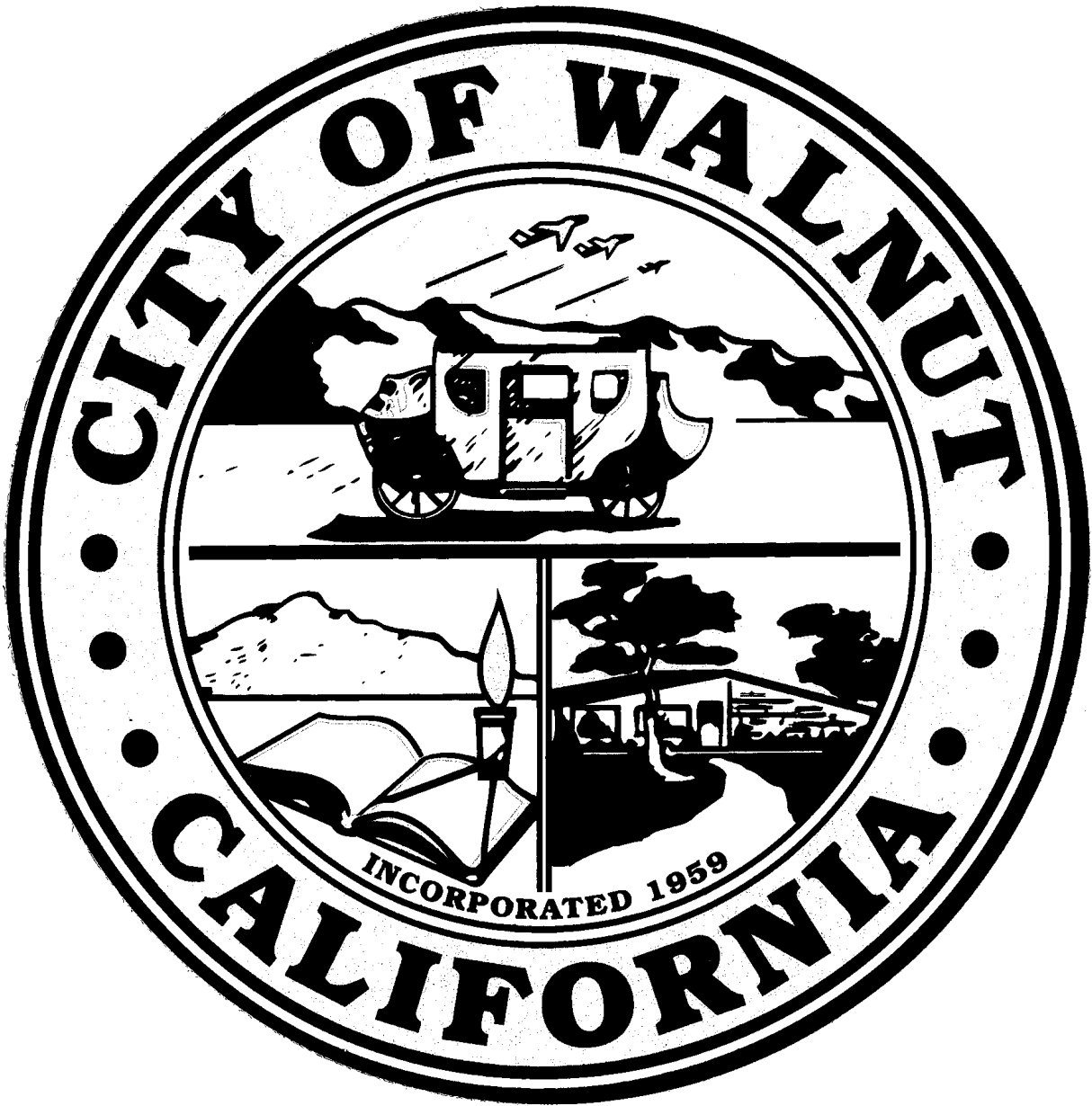
Provides for building plan check and building inspection services through a contract agreement with City Engineers, including staff and public counter assistance, energy plan checks, full plan checks, standard plan checks, and building & safety permits. The budget amount is comprised of the following:

01-3220 Building & Safety - Full Plan Check	\$400,000 x 45%	= \$180,000
01-3230 Building & Safety - Standard Plan Check	\$50,000 x 20%	= \$ 10,000
01-3240 Building & Safety - Permits	\$1,000,000 x 35%	= <u>\$ 350,000</u>
	Total:	<u>\$ 540,000</u>

6249 **Industrial Waste Service**

Provides for industrial waste services in conjunction with the Los Angeles County Department of Public Works (offset by industrial waste inspection fees).

6256 - 6265 See Appendix



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY DEVELOPMENT

SUB-PROGRAM: ECONOMIC DEVELOPMENT

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE
PERSONNEL					
01-5911-5101	REGULAR SALARIES	4,605	0	0	0
01-5911-5103	SEASONAL/LIMITED P/T EMPLOYEES	1,596	0	0	0
01-5911-5104	OVERTIME	315	0	0	0
01-5911-5105	HEALTH & LIFE INSURANCE	776	0	0	0
01-5911-5107	WORKERS' COMPENSATION	166	0	0	0
01-5911-5108	PERS	326	0	0	0
01-5911-5110	MEDICARE	99	0	0	0
01-5911-5111	SICK LEAVE/VACATION BUYBACK	0	0	0	0
TOTAL PERSONNEL		7,884	0	0	0
OPERATIONS					
01-5911-6201	CONFERENCE & MEETINGS	2,721	4,000	4,500	3,000
01-5911-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	0	100	100	100
01-5911-6215	VEHICLE/CELL ALLOWANCE	170	0	0	0
01-5911-6227	CONTRACTUAL SERVICE	45,792	75,200	75,200	75,200
01-5911-6229	COMMUNITY RELATIONS	0	1,500	1,500	1,000
01-5911-6256	EQUIPMENT USAGE	285	0	0	0
01-5911-6265	COMPUTER USAGE	1,558	0	0	0
01-5911-6354	BUSINESS SECURITY IMPROVEMENT GRANT	0	0	50,000	100,000
TOTAL OPERATIONS		50,526	80,800	131,300	179,300
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		58,410	80,800	131,300	179,300
FUNDING SOURCE: D.A.s (\$75,200)		F/T EMPLOYEES	0.20	0.00	0.00

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26

ECONOMIC DEVELOPMENT (5911)

In June of 1996, the Economic Development Commission was formed to provide input and guidance to the City Council on issues that relate to the economic growth of the community. This department was previously funded under the Walnut Improvement Agency, which was dissolved in February 2011 but was relocated within the City's General Fund in Fiscal Year 2003-04.

OPERATIONS:

6201 Conference & Meetings

Provides for attendance of City staff at the annual International Council of Shopping Centers (ICSC) Convention.

6203 Membership, Dues, Subscriptions, Books, Fees

Provides for membership in the ICSC – Innovating Commerce Serving Communities for the City Manager, Community Development Director, Planning and Code Enforcement Manager, and Senior Planner.

6215 Vehicle/Cell Allowance

Provides for vehicle allowance and cell phone allowance for eligible employees, which are distributed through payroll.

6227 Contractual Services

Procurement of goods and services promoting economic opportunities and enhancing quality of life throughout the City. Expenses in this account are fully offset by Development Agreement fees and can be applied to programs and projects that encourage development and the discretion of the City.

6229 Community Relations

Provides for the REDI Program (Retain, Enhance, Draw, Improve) marketing materials, to distribute at miscellaneous business events, including Family Festival and furthering the Walnut Business Incentive Program (BIPS).

6354 Business Security Improvement Grants

Provides for crime prevention for the Walnut Business Watch Program in support of the Walnut Business Community.

6256 – 6265 See Appendix

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY DEVELOPMENT

SUB-PROGRAM: CDBG - HOUSING REHAB.

APPROPRIATION DETAIL						
		2023-24		2024-25		2025-26
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
TOTAL PERSONNEL		0	0	0	0	0
OPERATIONS						
12-5216-6216	PROFESSIONAL SERVICES	27,529	20,000	20,000	20,000	25,790
12-5216-6227	CONTRACTUAL SERVICES	4,197	4,000	4,000	4,000	0
TOTAL OPERATIONS		31,726	24,000	24,000	24,000	25,790
CAPITAL						
12-5216-6350	LOANS	86,260	15,000	15,000	15,000	30,000
12-5216-6354	GRANTS	57,500	69,230	69,230	69,230	73,140
TOTAL CAPITAL		143,760	84,230	84,230	84,230	103,140
SUB-PROGRAM TOTAL		175,486	108,230	108,230	108,230	128,930
FUNDING SOURCE: CDBG (\$128,930)						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26

C.D.B.G. – HOUSING REHABILITATION (12-5216)

This program assists residents that qualify as low-moderate income clientele under HUD guidelines. Funds will be provided in the form of grants and/or loans to help elderly and low-mod single family homeowners to complete minor home repairs and eliminate code deficiencies. Part of these funds includes the administration of this program to maintain program guidelines, process applications and other required documents associated with this program.

OPERATIONS:

6216 Professional Services

These funds will be used to obtain a consultant to administer and process applications. Fees shall equate to no more than 20% of the project amount. This will also include escrow and NOC services from Farmer's State Bank of Heartland for the City's CDBG Housing Rehabilitation program.

6227 Contractual Services

Provides for services from contracted agency for asbestos related testing services for the City's CDBG Housing Rehabilitation program.

CAPITAL:

6350 Loans

Provides low interest loans of up to \$30,000/application to qualified elderly or low-mod income persons to perform minor home repairs to single family homes.

6354 Grants

Provides grants up to \$12,500/application (maximum may be increased to \$15,000/application when coupled with a loan) to qualified elderly or low-mod income persons to perform minor home repairs on single family homes.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY DEVELOPMENT

SUB-PROGRAM: CDBG - SENIOR ACTIVITIES

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
TOTAL PERSONNEL		0	0	0	0
OPERATIONS					
12-5218-6227	SENIOR TRANSPORTATION CONTRACTUAL	20,719	16,590	16,590	16,590
12-5220-6227	GAINING RECOVERY OF WIDOWHOOD	2,400	2,500	2,500	2,500
TOTAL OPERATIONS		23,119	19,090	19,090	19,090
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		23,119	19,090	19,090	19,090
FUNDING SOURCE: CDBG (\$19,880)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26

C.D.B.G – SENIOR ACTIVITIES (FUND 12)

This Division provides for Public Service Programs administration, and other projects funded by the Federal Community Development Block Grant Program. The Los Angeles County Community Development Commission, under the provisions of the 1974 Housing and Community Development Act, administers this grant. The County reimburses the City for program costs and the time spent administering the program. Administration costs may not exceed 20% of the total grant. Public Service Programs provide funding to organizations and service providers that help to serve low and moderate persons within the community. A maximum of 15% of the total grant may be allocated to Public Service Programs.

OPERATIONS:

12-5218-6227 **Senior Transportation**

This is a continued program to provide transportation for seniors to scheduled events.

12-5220-6227 **GROW (Gaining Recovery of Widowhood)**

This is a continued program to provide counseling support services for widowed seniors once a month at the Senior Center.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY DEVELOPMENT

SUB-PROGRAM: STORM DRAIN/STREET MAINTENANCE

APPROPRIATION DETAIL						
		2023-24		2024-25		2025-26
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
TOTAL PERSONNEL		0	0	0	0	0
OPERATIONS						
21-6102-6227	CONTRACTUAL SERVICES (Storm Drain)	51,825	70,000	90,000	90,000	100,000
21-6206-6227	CONTRACTUAL SERVICES (Street Maintenance)	208,669	250,000	250,000	250,000	250,000
TOTAL OPERATIONS		260,495	320,000	340,000	340,000	350,000
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		260,495	320,000	340,000	340,000	350,000
FUNDING SOURCE: MEASURE M (\$350,000)						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26

STORM DRAIN / STREET MAINTENANCE (FUND 21)

Provides for annual and periodic maintenance of the City storm drains.

OPERATIONS:

21-6102-6227 Contractual Services (Storm Drain)

Provides for maintenance of citywide storm drains.

21-6206-6227 Contractual Services (Street Maintenance)

Provides for payment to the County of Los Angeles Department of Public Works, which the City contracts with to provide general street maintenance services. Additional signals added on La Puente Road and cost for Nogales signals were added to the budget (West Covina). (Formerly charged to 21-6102-6227)

- * Street and Right-of-Way Repair
- * Concrete Repair
- * Traffic Signage/Striping
- * Traffic Counts
- * Storm Drain & Catch Basins
- * Bridge & Guard Rail Repair
- * Traffic Signals/Safety Lighting

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY DEVELOPMENT

SUB-PROGRAM: STREET SWEEPING

APPROPRIATION DETAIL						
		2023-24		2024-25		2025-26
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
TOTAL PERSONNEL		0	0	0	0	0
OPERATIONS						
21-6203-6227	CONTRACTUAL SERVICES	81,399	85,350	85,350	85,350	89,400
TOTAL OPERATIONS		81,399	85,350	85,350	85,350	89,400
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		81,399	85,350	85,350	85,350	89,400
FUNDING SOURCE: MEASURE M (\$89,400)						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
STREET SWEEPING (21-6203)

The Street Sweeping program provides for street sweeping services rendered under contract with an outside agency. In Fiscal Year 2011-12, a three-year contract was approved by City Council. In 2013, the contract was extended by an additional three years to 2016 at the existing Curb Mile rate. In 2014, the contract was extended again an additional five years to 2021 at the existing Curb Mile rate.

OPERATIONS:

6227 Contractual Services

Provides a partial payment to the contracted agency that provides street sweeping services (\$85,350 funded from Fund 21-6203 and \$32,000 funded from Fund 09-5610). Also, provides for summer special sweep around Collegewood School and other special sweeps as needed.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY DEVELOPMENT

SUB-PROGRAM: PROPOSITION A

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
23-5300-5101	REGULAR SALARIES	0	15,080	15,080	13,700 17,340
23-5300-5105	HEALTH & LIFE INSURANCE	0	5,400	5,400	4,900 5,650
23-5300-5107	WORKERS' COMPENSATION	0	300	300	270 350
23-5300-5108	PERS	0	1,260	1,260	1,000 1,470
23-5300-5110	MEDICARE	0	260	260	200 250
23-5300-5111	SICK LEAVE/VACATION BUYBACK	0	290	290	0 0
23-5300-5113	DEFERRED COMP MATCH	0	0	0	0 150
TOTAL PERSONNEL		0	22,590	22,590	20,070 25,210
OPERATIONS					
23-5300-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	0	4,530	4,530	4,530 4,530
23-5307-6227	TRANSFER CONTRACTUAL SERVICES	0	100,000	100,000	500,000 285,720
23-5315-6227	PARK & RIDE CONTRACTUAL SERVICES	6,044	8,000	8,900	8,000 8,000
23-5315-6250	PARK & RIDE WATER	2,880	4,500	3,600	4,500 4,500
23-5315-6251	PARK & RIDE ELECTRICITY	927	1,300	1,300	1,300 1,300
23-9306-6227	RECREATION EXCURSIONS	31,561	35,000	35,000	35,000 35,000
TOTAL OPERATIONS		41,412	153,330	153,330	553,330 339,050
CAPITAL					
23-5310-8410	BUS SHELTER SOLAR LIGHTING	0	4,800	11,950	7,150 4,800
23-5311-8410	BUS BENCH REPLACEMENT	4,875	13,700	98,200	84,500 13,700
TOTAL CAPITAL		4,875	18,500	110,150	91,650 18,500
SUB-PROGRAM TOTAL		46,287	194,420	286,070	665,050 382,760
FUNDING SOURCE:		F/T EMPLOYEES	0.00	0.25	0.25 0.25 0.25
PROP A (\$382,760)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
PROPOSITION A (FUND 23)

The voters of the County of Los Angeles approved Proposition A in 1980 authorizing an additional ½ cent sales tax for local transportation projects. This account provides monies for Proposition A - Metropolitan Transportation Authority (MTA) approved projects.

PERSONNEL:

23-5300-5101 **Regular Salaries**

Community Development Specialist - 25%*

Responsible for management and monitoring of the City's Senior (affordable) Housing Project(s). Assists with the City's CDBG program, Prop A, Prop C, Measure R, and Measure M projects. Responsible for special projects, as assigned. (75% in 41-5850). (*Administrative costs cannot exceed 20% of the overall FY expenditures).

5105 - 5113 See Appendix

OPERATIONS:

23-5300-6203 **Membership, Dues, Subscription, Books, Fees**

Provides for the City's share of costs associated with San Gabriel Valley Council of Governments Transit and Transportation Program.

23-5307-6227 **Transfer Contractual Services**

Provides for the exchange of Proposition A Transportation funds approved by the Metropolitan Transportation Authority (MTA).

23-5315-6227 **Park & Ride Contractual Services**

Provides for landscape maintenance of the Park & Ride lot and stormceptor maintenance.

23-5315-6250 **Park & Ride Water**

Provides for irrigation of landscaping at the lot.

23-5315-6251 **Park & Ride Electricity**

Provides for lighting of the parking lot.

23-9306-6227 **Recreation Excursions**

Provides for services rendered under contract for recreation excursion bus charters. The Recreation Department utilizes these funds to schedule excursions to various attractions during the year.

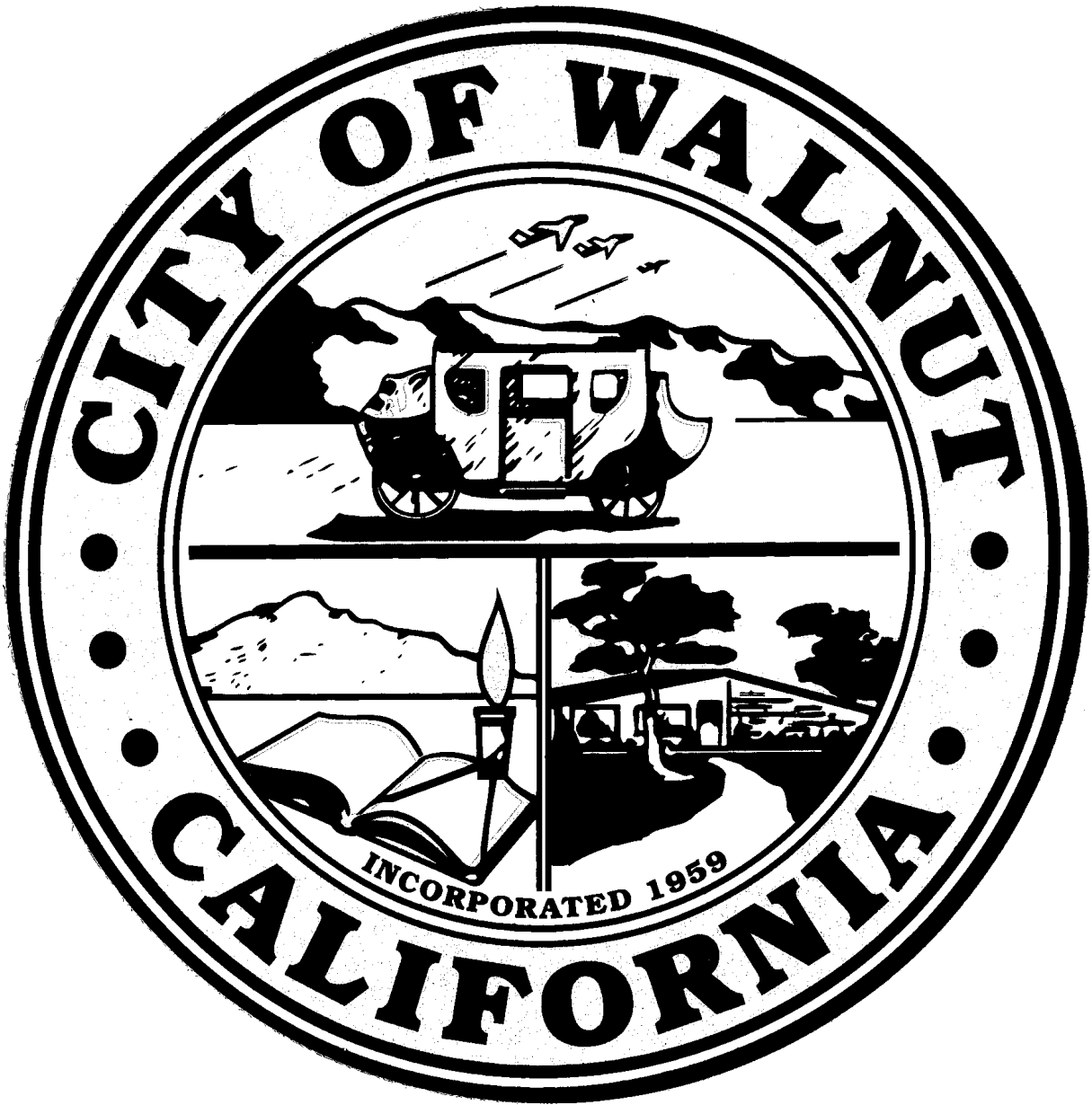
CAPITAL:

23-5310-8410 **Bus Shelter – Solar lighting**

Provides for solar panel lighting at various bus shelters.

23-5311-8410 **Bus Bench Replacement – Improvements Other Than Buildings**

Provides for the replacement of damaged bus benches.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY DEVELOPMENT

SUB-PROGRAM: DIAL-A-CAB

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
23-5410-5101	REGULAR SALARIES	10,754	11,170	11,170	10,620
23-5410-5105	HEALTH & LIFE INSURANCE	2,273	2,700	2,700	2,680
23-5410-5107	WORKERS' COMPENSATION	191	220	220	200
23-5410-5108	PERS	4,932	6,340	6,340	5,900
23-5410-5110	MEDICARE	147	170	170	150
23-5410-5111	SICK LEAVE/VACATION BUYBACK	0	300	300	0
23-5410-5113	DEFERRED COMP MATCH	0	0	0	80
TOTAL PERSONNEL		18,297	20,900	20,900	19,550
OPERATIONS					
23-5410-6205	OFFICE SUPPLIES	185	350	350	350
23-5410-6227	CONTRACTUAL SERVICES	133,549	140,350	140,350	136,650
23-5410-6256	EQUIPMENT USAGE	0	200	200	0
23-5410-6265	COMPUTER USAGE	0	1,170	1,170	0
TOTAL OPERATIONS		133,734	142,070	142,070	137,000
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		152,031	162,970	162,970	156,550
FUNDING SOURCE:		F/T EMPLOYEES	0.13	0.13	0.13
PROP A (\$162,650)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
DIAL-A-CAB (23-5410)

Funded through Proposition A, Dial-A-Cab provides transportation service to Walnut senior citizens, 55 years or older, and persons with disabilities. The service allows qualifying Walnut residents to travel within a five-mile radius of the City and to certain approved locations outside the five-mile radius.

PERSONNEL:

5101 **Regular Salaries**

Sr. Administrative Assistant – 12.5%

Responsible for administrative support. Also, responsible for record management and ensuring all office equipment is in working order. Responsible for assisting the public at the Community Development Department counter (Reception Desk), handling phone calls, business license information, and processing passport applications. (87.5% in 01-4700)

5105 - 5113 See Appendix

OPERATIONS:

6205 **Office Supplies**

Provides for the identification cards and miscellaneous supplies for the Dial-A-Cab Photo Identification System.

6227 **Contractual Services**

Provides for transportation costs for the Dial-A-Cab program through contractual services.

6256 – 6265 See Appendix

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY DEVELOPMENT

SUB-PROGRAM: METROLINK

APPROPRIATION DETAIL						
		2023-24		2024-25		2025-26
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
23-5430-5101	REGULAR SALARIES	5,134	7,790	7,790	7,620	8,620
23-5430-5105	HEALTH & LIFE INSURANCE	770	2,700	2,700	900	2,830
23-5430-5107	WORKERS' COMPENSATION	96	160	160	150	170
23-5430-5108	PERS	3,496	650	650	600	730
23-5430-5110	MEDICARE	73	120	120	110	130
23-5430-5111	SICK LEAVE/VACATION BUYBACK	0	150	150	0	0
23-5430-5113	DEFERRED COMP MATCH	0	0	0	0	80
TOTAL PERSONNEL		9,569	11,570	11,570	9,380	12,560
OPERATIONS						
23-5430-6227	CONTRACTUAL SERVICES	1,536	10,000	10,000	1,200	2,000
23-5430-6256	EQUIPMENT USAGE	0	200	200	0	0
23-5430-6265	COMPUTER USAGE	0	1,170	1,170	0	0
TOTAL OPERATIONS		1,536	11,370	11,370	1,200	2,000
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		11,105	22,940	22,940	10,580	14,560
FUNDING SOURCE:		F/T EMPLOYEES	0.13	0.13	0.13	0.13
PROP A (\$14,560)						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
METROLINK SUBSIDY (23-5430)

Metrolink Subsidy provides a subsidy discount for Metrolink train passes. The Metrolink is a viable transportation option that runs along several rail lines and terminates in downtown Los Angeles. Walnut residents, providing proof of residency, will receive a discount when purchasing a monthly Metrolink pass.

PERSONNEL:

5101 Regular Salaries

Accounting Technician- 12.5%

Responsible for recording accounts receivable, processing payroll, preparing monthly deposit accounts reconciliations, Metrolink and bus pass sales, and assisting with processing passport applications. Handles the annual W2 reporting and quarterly tax reporting. Serves as primary backup to the cashiering functions. (67.5% in 01-4500, 20% in 05-8200)

5105 - 5113 See Appendix

OPERATIONS:

6227 Contractual Services

Provides for reduction in price to Walnut residents for Metrolink transportation. Subsidy is set at \$32; for FY 2025-26, the City budgeted for approximately 62 passes total.

6256 – 6265 See Appendix

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY DEVELOPMENT

SUB-PROGRAM: WHA PROJ. ADMINISTRATION

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
41-5800-5101	REGULAR SALARIES	243,604	234,030	234,030	219,700
41-5800-5105	HEALTH & LIFE INSURANCE	34,984	34,560	34,560	33,300
41-5800-5107	WORKERS' COMPENSATION	4,671	4,640	4,640	4,300
41-5800-5108	PERS	104,988	122,390	122,390	112,300
41-5800-5110	MEDICARE	3,841	3,810	3,810	3,650
41-5800-5111	SICK LEAVE/VACATION BUYBACK	11,877	20,760	20,760	16,700
41-5800-5113	DEFERRED COMP MATCH	0	0	0	0
TOTAL PERSONNEL		403,964	420,190	420,190	389,950
OPERATIONS					
41-5800-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	0	250	250	250
41-5800-6208	VEHICLE OPERATIONS	1,607	1,900	1,900	1,900
41-5800-6215	VEHICLE/CELL ALLOWANCE	5,083	4,090	4,090	4,090
41-5800-6216	PROFESSIONAL SERVICES	32,360	26,000	26,000	26,000
41-5800-6256	EQUIPMENT USAGE	2,470	2,270	2,270	2,270
41-5800-6265	COMPUTER USAGE	13,607	13,490	13,490	13,490
41-5800-6278	BANK CHARGES	0	400	400	0
TOTAL OPERATIONS		55,128	48,400	48,400	48,000
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		459,092	468,590	468,590	437,950
FUNDING SOURCE: WHA (\$469,750)		F/T EMPLOYEES	1.75	1.45	1.45
				1.45	1.43

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26

WALNUT HOUSING AUTHORITY PROJECT ADMINISTRATION (41-5800)

This department provides for the reimbursement of City funds that are expended on Walnut Housing Authority (WHA) project administration. The City is the lead agency for the implementation of these programs in cooperation with the Walnut Housing Agency.

PERSONNEL:

5101 Regular Salaries

Provides for compensation to City employees, which have time allocated to WHA as follows:

Walnut Housing Authority Members	(\$50 per meeting)
City Manager	25%
Director of Finance	15%
Director of Community Development	25%
Director of Administration Services	25%
City Clerk	10%
Senior Planner	20%
Associate Planner	20%
Accounting Technician	2.5%

5105 - 5113 See Appendix

OPERATIONS:

6203 Membership, Dues, Subscriptions, Books, Fees

Provides for subscriptions to California housing information and other literature.

6208 Vehicle Operations

Provides for the operations of the City Manager's vehicle and the Community Development Director's vehicle (All vehicle Operation costs moved to Public Works Admin 01-6100-6208 in FY 2025-26).

6215 Vehicle/Cell Allowance

Provides for vehicle allowance and cell phone allowance for eligible employees, which are distributed through payroll.

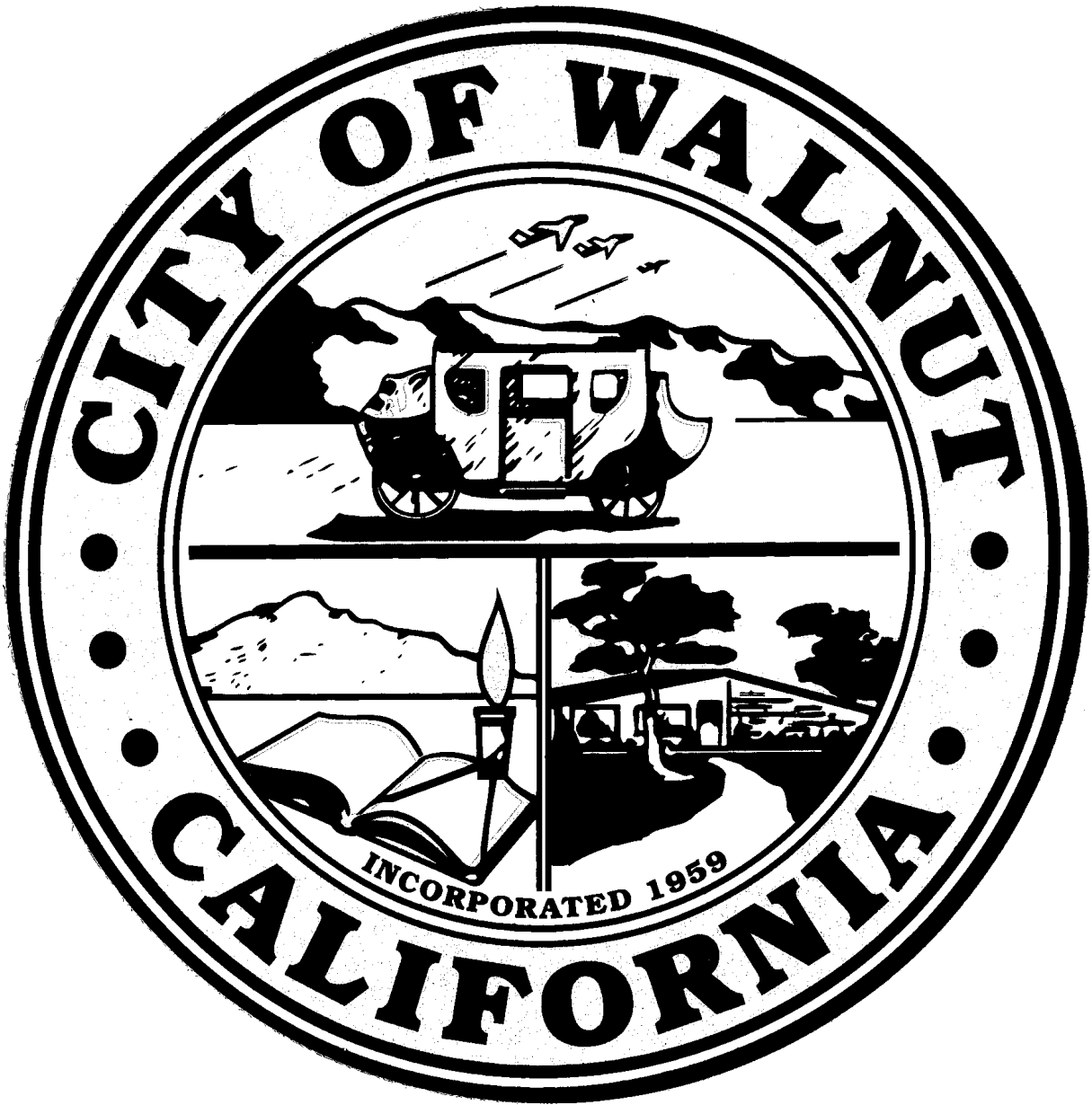
6216 **Professional Services**

Provides for property appraisals, property profiles, title searches, pro-forma housing review, and legal services rendered by the City Attorney. In Fiscal Year, 2025-26 moved to 01-4600-6216.

6256 – 6265 See Appendix

6278 **Bank Charges**

Provides for banking activity for WHA bank accounts.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY DEVELOPMENT

SUB-PROGRAM: WHA HOUSING MONITORING

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
41-5850-5101	REGULAR SALARIES	51,612	102,610	102,610	103,180
41-5850-5102	REGULAR PART-TIME EMPLOYEES	47,840	39,310	14,280	0
41-5850-5103	SEASONAL/LIMITED P/T EMP	0	0	25,030	20,000
41-5850-5105	HEALTH & LIFE INSURANCE	8,595	32,580	32,580	23,400
41-5850-5107	WORKERS' COMPENSATION	1,931	2,770	2,770	2,420
41-5850-5108	PERS	8,010	11,720	11,720	8,740
41-5850-5110	MEDICARE	1,582	2,320	2,320	1,950
41-5850-5111	SICK LEAVE/VACATION BUYBACK	1,598	4,930	4,930	0
41-5850-5113	DEFERRED COMP MATCH	0	0	0	0
TOTAL PERSONNEL		121,168	196,240	196,240	159,690
OPERATIONS					
41-5850-6215	VEHICLE/CELL ALLOWANCE	1,240	1,280	1,280	1,280
41-5850-6216	PROFESSIONAL SERVICES	730	2,500	2,500	2,500
41-5850-6256	EQUIPMENT USAGE	569	1,800	1,800	1,800
41-5850-6265	COMPUTER USAGE	3,107	10,700	10,700	10,700
TOTAL OPERATIONS		5,646	16,280	16,280	16,280
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		126,814	212,520	212,520	175,970
FUNDING SOURCE:		F/T EMPLOYEES	0.40	1.15	1.15
WHA - LOW/MOD (\$191,560)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26

WHA HOUSING MONITORING (41-5850)

This department handles a variety of programs designed to provide for and ensure the long-term maintenance of affordable housing units. Affordable Housing funds provide for the implementation and administration of affordable housing programs, including project implementation, low to moderate income household qualification processing, annual monitoring, and other reporting requirements under State affordable housing law.

PERSONNEL:

5101 **Regular Salaries**

Deputy Director of Community Development – 40%

Supervises and participates in advanced, highly-complex Planning and Code Enforcement project(s) and activities. Also responsible for the CDBG program, Prop A, Prop C, Measure R, Measure M and special projects. (30% in 01-5000, 30% in 01-5002)

Community Development Specialist - 75%

Responsible for management and monitoring of the City's Senior (affordable) Housing Project(s). Assists with the City's CDBG program, Prop A, Prop C, Measure R, and Measure M projects. Responsible for special projects, as assigned. (25% in 23-5300)

5102 **Regular Part-Time Employees**

Community Development Technician - 25%

Assists with processing long range and complex Planning projects, enforcing and issuing Code Violations and facilitating compliance with the Walnut Municipal Code, and administration and monitoring of the City's Senior (Affordable) Housing projects. In addition, responsible for special projects, as assigned. (50% in 01-5000, 25% in 01-5002)

5103 **Seasonal/Limited Part-Time Employees – 100%**

Seasonal Intern

Provide support for the front counter, answering phone calls, general customer inquiries, and providing a wide-range of interdepartmental administrative support for City Hall.

5105 - 5113 See Appendix

OPERATIONS:

6215 **Vehicle/Cell Allowance**

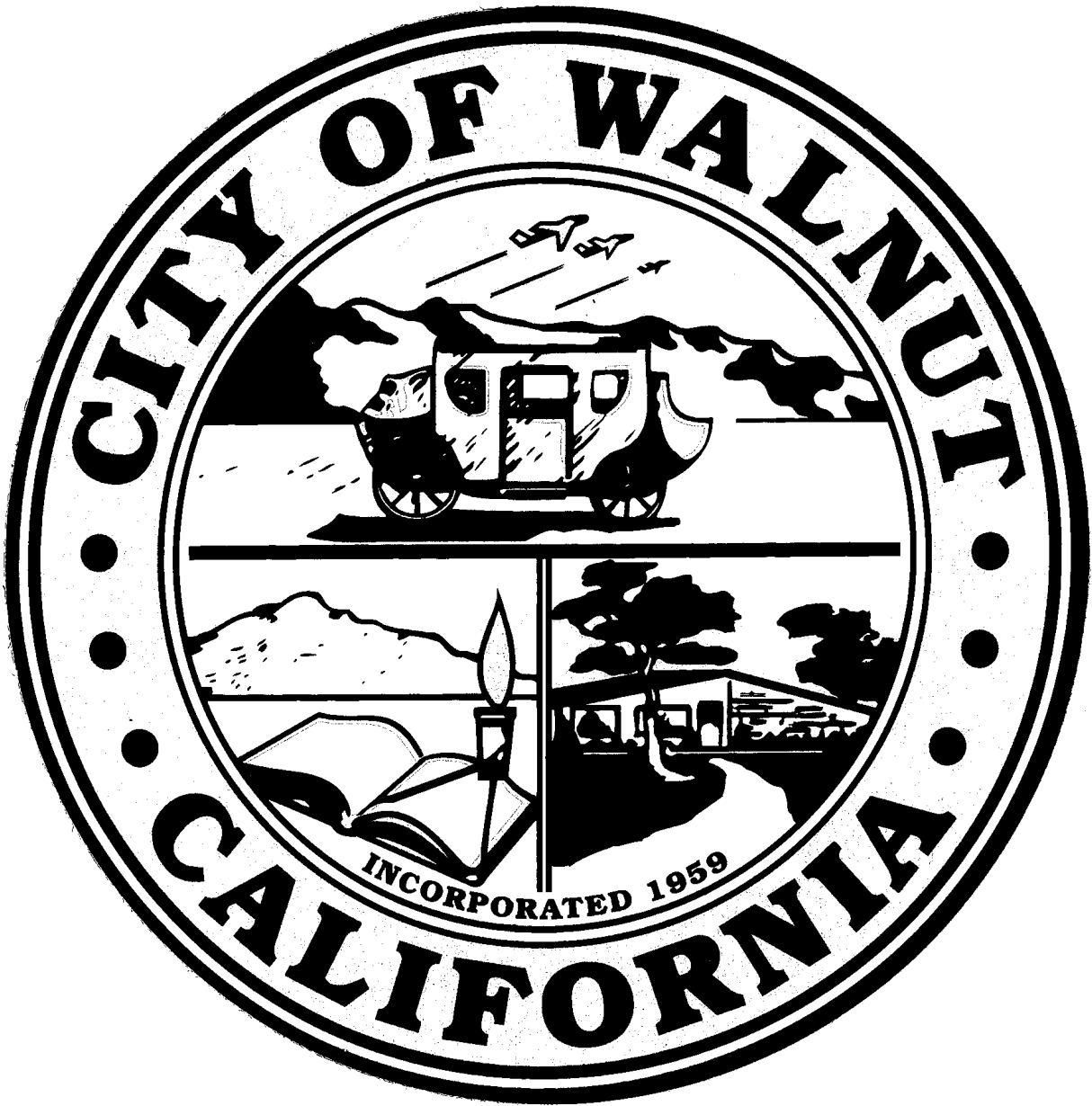
Provides for vehicle allowance and cell phone allowance for eligible employees, which are distributed through payroll.

6216 **Professional Services**

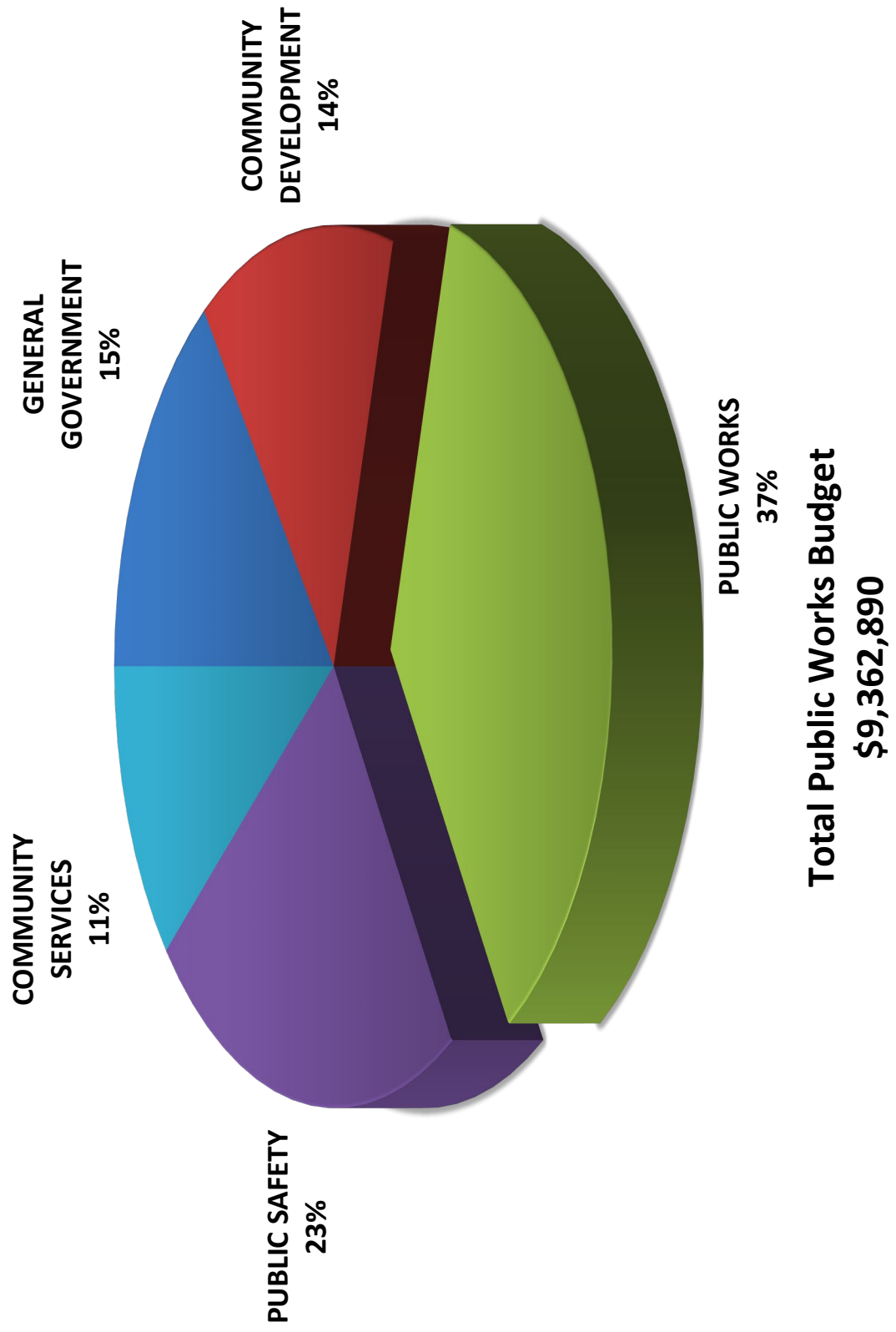
Provides for a consultant related to implementation and monitoring of any affordable housing.

6256 – 6265 See Appendix

Public Works



PUBLIC WORKS FISCAL YEAR 2025-26



CITY OF WALNUT

PUBLIC WORKS

PROGRAM GOALS & PERFORMANCE MEASURES

The Public Works Program includes the following sub-programs: Environmental Services, Engineering, Public Works Administration, Storm Drains, NPDES, Street Sweeping, Street Right-of-Way Maintenance, Traffic Engineering, Weed Abatement, Air Quality Management, General Street Maintenance, Lighting & Open Space Maintenance District (LOSMD), Capital Equipment Replacement, and Recycling.

In **2025-26**, Public Works Department will work to achieve the following goals:

1. Retain our highly responsive graffiti abatement program for City right-of ways, parks and facilities. *We will enhance civic pride by ensuring the City is well maintained.*
2. Obtain Champion Status in the San Gabriel Valley Council of Government Energy Champion Program. *We will exceed expectations by seeking new cost efficiencies.*
3. Conduct tree inspections in selected areas identified in parks, city facilities, adjacent to homes, and arterial and collector roads. *We will exceed expectations by delivering an excellent level of service.*
4. Increase tree planting efforts to enhance the City's urban forest. *We will exceed expectations by preparing Walnut for the future.*
5. Complete an update to the City's trail map guide and install signage to enhance access to the City's trail system. *We will collaborate by providing clear direction for people using our services.*
6. Update the City's Park Guide to showcase the City's amenities. *We will exceed expectations by preparing Walnut for the future.*

In **FY 2024-25**, the Public Works Division worked to achieve the following goals:

1. Complete road, building, park and sidewalk maintenance projects identified in the Capital Improvement Budget. *We will enhance civic pride by ensuring the City is well maintained.*

Performance Measure: Completed.

2. Review Traffic Safety items at the Traffic Safety Committee meetings including accident histories, warrant studies and public input. Identify road projects and other alternatives to assist. *We will enhance civic pride by promoting public safety.*

Performance Measure: Completed

3. Retain our highly responsive graffiti abatement program focusing on visible areas in the public right of way. *We will enhance civic pride by ensuring the City is well maintained.*

Performance Measure: Completed. The Public Works Department works diligently to ensure that all graffiti in the City right-of-way, City parks, and City-owned building and facilities is abated within 48 hours.

4. Conduct annual storm drain maintenance program with contract services and clean-out over 700 catch basins through a contract with Los Angeles County Public Works who will also perform monthly inspections. *We will enhance civic pride by ensuring the City is well maintained.*

Performance Measure: Completed.

5. Continue to comply with the requirements of our Water Management Plan (WMP) to include: (a) testing, (b) reporting, and if required (c) mitigation. *We will exceed expectations by preparing Walnut for the future.*

Performance Measure: Completed.

6. Add new trail surface to slope and/or eroding trail segments in the system. *We will enhance civic pride by ensuring the City is well maintained.*

Performance Measure: Completed.

7. Work to expand the City's distribution of compost and mulch to Walnut residents. *We will exceed expectations by delivering an excellent level of service.*

Performance Measure: Completed.

**Public Works
Measurable Outputs**

Output	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Trees trimmed, serviced, and planted	2,000	2,000	2,000	2,000	2000
Catch basins cleaned	730	730	730	730	730
Graffiti removal completed	700	700	700	700	700
Square Feet of streets resurfaced/slurry sealed	2,875,203	2,317,370	2,317,370	2,526,400	
Median improvements (square footage)	2,000	1,000	1,000	900	750
Curb miles of streets swept	6,969	6,969	6,969	6,969	6,969
Acres of LOSMD maintained	368	368	368	368	368
Traffic safety installations (signals, signs, striping)	140	140	140	140	140
Miles of trails audited per year (repairs/weed abatement)	33	33	33	33	33
Capital Improvement projects completed (over \$100,000)	8	6	8	6	10
Acres of landscape maintained weekly/parks	80	80	80	80	80
Acres of turf mowed weekly	40	40	40	40	40
Irrigation upgrades	5	5	8	6	8

FY 2025-26 Public Works Goals and Relationship to the Mission Statement
In FY 2025-26, the Public Works Division has identified four major goals: 1. Complete road and maintenance projects identified in the Capital Improvement Budget, prioritizing projects funded by American Rescue Plan Act Funds. 2. Continue to comply with the requirements of our Water Management Plan. 3. Complete construction of additional mitigation area needed for the Meadow Pass Road Extension Project. 4. Expand public outreach for Environmental Services. <i>The Public Works Division will enhance civic pride by ensuring City parks, streets, LOSMD, public areas and buildings are well maintained.</i>

**CITY OF WALNUT
PROGRAM SUMMARY
PUBLIC WORKS**

	2023-24		2024-25		2025-26
	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL EXPENSE	1,536,792	1,866,640	1,866,640	1,720,555	2,116,750
OPERATIONS EXPENSE	6,088,346	6,613,510	6,833,220	6,729,020	6,982,690
TOTAL OPERATING EXPENSE	7,625,138	8,480,150	8,699,860	8,449,575	9,099,440
CAPITAL	512,639	279,260	358,760	289,260	263,450
PROGRAM TOTAL	8,137,777	8,759,410	9,058,620	8,738,835	9,362,890
TOTAL FULL-TIME EMPLOYEES	10.50	11.60	11.60	11.60	11.90
BY SUB-PROGRAM	ACCT NO.		FY25/26 BUDGET		
GENERAL FUND					
ENVIRONMENTAL SERVICES	01-5600				149,110
ENGINEERING	01-6000				128,250
PUBLIC WORKS ADMINISTRATION	01-6100				927,500
STREET RIGHT-OF-WAY MAINT.	01-6206				633,270
WEED ABATEMENT	01-8700				120,000
PARKS MAINTENANCE	01-9100				1,535,060
EQUESTRIAN TRAIL MAINTENANCE	01-9101				267,070
BUILDING MAINTENANCE	01-9200				795,520
LOSMD - ZONE 1 (GF)	01-7100				32,640
LOSMD - ZONE 3 (GF)	01-7300				32,230
LOSMD - ZONE 4 (GF)	01-7400				163,860
LOSMD - ZONE 6 (GF)	01-7600				62,340
LOSMD - ZONE 7 (GF)	01-7700				64,090
					<u>4,910,940</u>
GAS TAX FUND					
ENGINEERING	02-6000				12,000
GENERAL STREET MAINTENANCE	02-6102				180,500
STREET RIGHT-OF-WAY MAINT.	02-6206				544,900
TRAFFIC ENGINEERING	02-6215				52,000
					<u>789,400</u>
LOSMD FUND					
LOSMD - ZONE 1	19-7100				79,970
LOSMD - ZONE 2	19-7200				147,790
LOSMD - ZONE 3	19-7300				217,030
LOSMD - ZONE 4	19-7400				770,660
LOSMD - ZONE 5	19-7500				305,460
LOSMD - ZONE 6	19-7600				304,380
LOSMD - ZONE 7	19-7700				199,310
LOSMD - ZONE 8	19-7800				338,990
LOSMD - ZONE 11	19-7911				1,970
LOSMD - ZONE 12	19-7912				26,720
					<u>2,392,280</u>
OTHER SPECIAL REVENUE FUNDS					
LOSMD - "ZONE 9" FUND	18-7900				866,970
AIR QUALITY MGMT DISTRICT	09-5420				8,000
AIR QUALITY MGMT DISTRICT	09-4525				1,000
AIR QUALITY MGMT DISTRICT	09-5610				32,000
CAPITAL EQUIPMENT REPLACEMENT	25-9100				100,000
MEASURE A "M&S" PARKS FUND	28-9696				30,000
MEASURE W FUND - ENVIRO. SERVICES	29-5600				225,000
RECYCLING GRANT	33-5605				7,300
MEASURE A PARKS FUND (CATEGORY 1)	37-9100				0
					<u>1,270,270</u>
					<u><u>9,362,890</u></u>

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: ENVIRONMENTAL SERVICES

APPROPRIATION DETAIL							
		2023-24		2024-25		2025-26	
ACCOUNT				REVISED	APPROVED		
NO.	ACTIVITY	ACTUAL	BUDGET	BUDGET	ESTIMATE	BUDGET	
PERSONNEL							
01-5600-5101	REGULAR SALARIES	109,375	87,490	87,490	89,400	82,310	
01-5600-5105	HEALTH & LIFE INSURANCE	21,862	21,600	21,600	21,700	16,180	
01-5600-5107	WORKERS' COMPENSATION	2,068	1,710	1,710	1,700	1,650	
01-5600-5108	PERS	18,340	7,240	7,240	7,300	6,990	
01-5600-5110	MEDICARE	1,700	1,370	1,370	1,400	1,200	
01-5600-5111	SICK LEAVE/VACATION BUYBACK	2,954	3,580	3,580	3,710	2,920	
01-5600-5113	DEFERRED COMP MATCH	0	0	0	0	420	
TOTAL PERSONNEL		156,298	122,990	122,990	125,210	111,670	
OPERATIONS							
01-5600-6201	CONFERENCE & MEETINGS	0	1,500	1,500	1,500	2,500	
01-5600-6215	VEHICLE/CELL ALLOWANCE	3,629	3,200	3,200	3,200	1,880	
01-5600-6216	PROFESSIONAL SERVICES	2,150	6,650	6,650	6,650	6,650	
01-5600-6227	CONTRACTUAL SERVICES	4,114	8,000	8,000	8,000	13,000	
01-5600-6256	EQUIPMENT USAGE	1,698	1,570	1,570	1,570	1,070	
01-5600-6265	COMPUTER USAGE	9,330	9,310	9,310	9,310	7,340	
01-5600-6280	ENVIRONMENTAL SERVICES SUPPLIES	25,707	2,000	21,370	21,370	5,000	
TOTAL OPERATIONS		46,627	32,230	51,600	51,600	37,440	
CAPITAL							
TOTAL CAPITAL		0	0	0	0	0	
SUB-PROGRAM TOTAL		202,925	155,220	174,590	176,810	149,110	
FUNDING SOURCE: GENERAL F/T EMPLOYEES		1.20	1.00	1.00	1.00	0.70	
WASTE MANAGEMENT ADMINISTRATION FUND							
(AB939 - \$52,000)							

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

ENVIRONMENTAL SERVICES (5600)

The Environmental Services Division provides for the interpretation, analysis, and compliance of Local, State, and Federal environmental regulations. This is accomplished through the development, implementation, reporting, and education of waste management, waste reduction, air quality, water quality, and conservation programs and information for the community, City Council, and City staff.

PERSONNEL:

5101 Regular Salaries

Director of Public Works - 10%

Responsible for administering service contracts to maintain the appearance of streets, storm drains, public right-of-ways, and the LOSMD. Work with the contract engineers to accomplish Capital Improvement Projects in the streets, right-of-ways and other public areas. Administers the contract with Los Angeles County Public Works. Also, responsible for setting the goals and the preparation of budgets for the division, and oversees supervision of employees. (50% in 01-6100, 10% in 01-6206, 10% in 01-9100, 10% in 9101, 10% in 01-9200)

Senior Management Analyst - 60%

Under the direction of the Director of Public Works, responsible for administering and coordinating the City's Environmental Services Program including the City's annual storm water permit, solid waste contract, and public outreach. Assists in the development and tracking of the Public Works budget. (40% in 01-6100)

5105 - 5113 See Appendix

OPERATIONS:

6201 Conference & Meetings

Provides for the Senior Management Analyst and the Director of Public Works attendance at pertinent seminars addressing legislative and regulatory compliance and implementation, Air Quality Management District (AQMD) regulations, water quality and conservation regulations, and other relevant community service and environmental seminars.

6215 Vehicle/Cell Allowance

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

6216 **Professional Services**

Provides for assistance in administering the City's National Pollutant Discharge Elimination System (NPDES) Programs; including County storm drain/outfall/catch basin mapping, annual permits (2) with Regional Water Quality Control Board (Citywide NPDES & City Yard), NPDES required water testing and monitoring programs, NPDES permit regulation compliance, including new NPDES required industrial/commercial/development inspection & mapping programs and minimum controls measures for TMDL compliance, NPDES Watershed Management Plan (WMP) required digital mapping of minimum control measures, legal fees, Disadvantaged Business Enterprise Program, Department of Toxic Substance Control manifest fee, and sanitary sewer overflow fee. (Partially funded with Measure W funds 29-5600-6216)

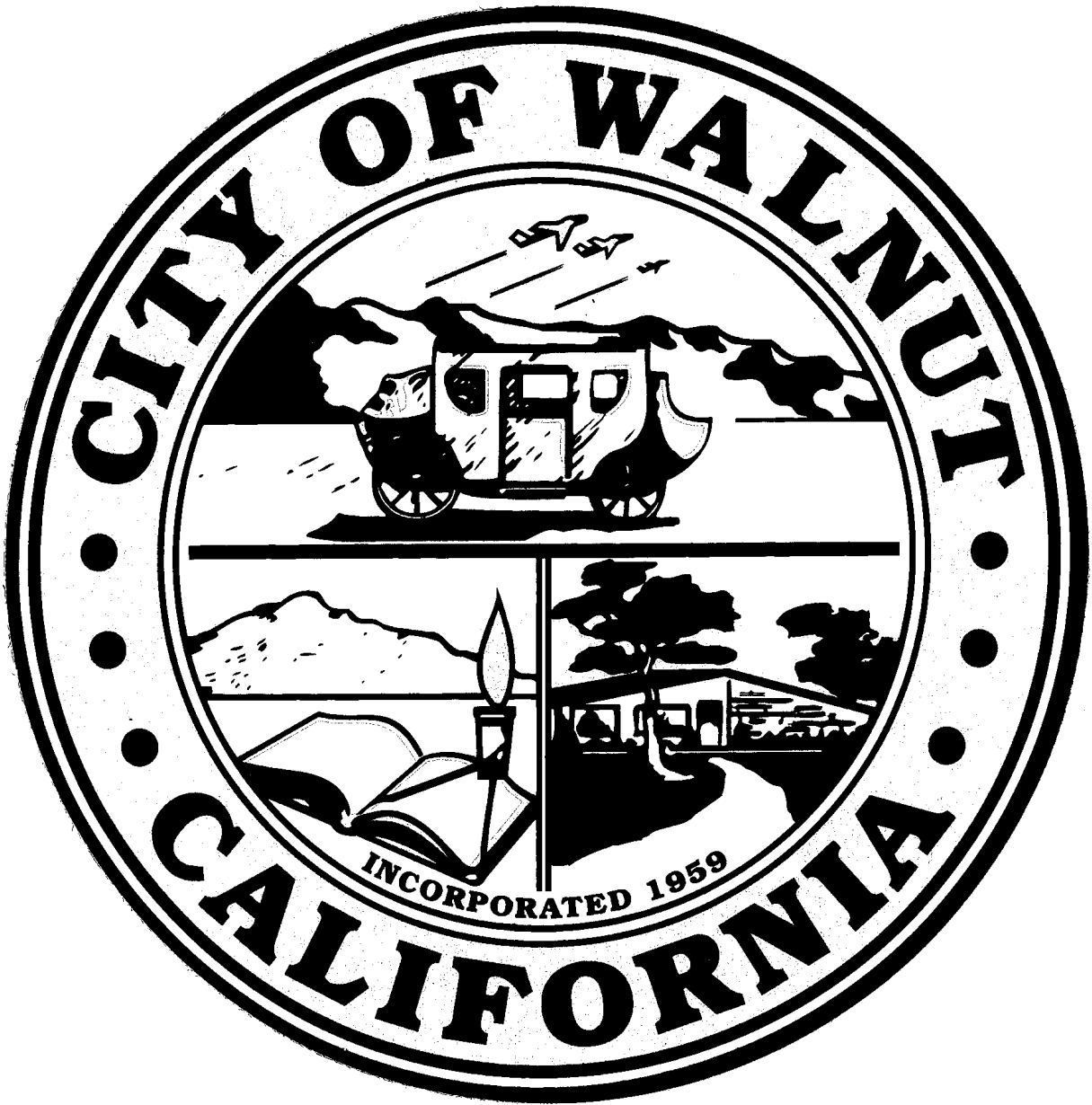
6227 **Contractual Services**

Provides for periodic removal of household hazardous waste from the City Yard, and contractual services for Water Quality Testing and Monitoring of the Upper San Gabriel River Watershed and Harbors Toxics in lower San Gabriel River (NPDES/WMP requirements). Also, provides for biological monitoring of mitigation for Meadow Pass Road. (Cost of water quality testing, monitoring of the Upper San Gabriel River Watershed and harbor toxics in lower San Gabriel River moved to 29-5600-6227 in Fiscal Year 2020-21). Additionally provides for compost program with Valley Vista Services.

6256 - 6265 See Appendix

6280 **Environmental Services Supplies**

Provides for promotional supplies for the integrated waste management programs in the City.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: ENGINEERING

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
TOTAL PERSONNEL		0	0	0	0	0
OPERATIONS						
01-6000-6216	PROFESSIONAL SERVICES	12,000	12,000	12,000	12,000	12,000
01-6000-6230	PLAN CHECK SERVICES	38,521	56,250	56,250	56,250	60,000
01-6000-6232	PUBLIC WORKS INSPECTION SERVICES	219,774	56,250	56,250	56,250	56,250
02-6000-6216	PROFESSIONAL SERVICES	12,000	12,000	12,000	12,000	12,000
TOTAL OPERATIONS		282,295	136,500	136,500	136,500	140,250
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		282,295	136,500	136,500	136,500	140,250
FUNDING SOURCE: (01) GENERAL (02) GAS TAX						

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

ENGINEERING (01 & 02-6000)

The Engineering Department provides for the retention of a City Engineer to provide professional engineering, planning, and supervision of public works programs. Primary functions include providing the design, plans, specifications, permits, and construction of public works and development projects, including infrastructure and capital projects. Services provided also include performing inspections to ensure that grading, sewers, streets, and drainage are completed according to plans and specifications.

OPERATIONS:

01-6000-6216 **Professional Services**

Provides for 50% of the \$2,000 per month retainer (\$1,000 per month) for engineering services (50% in 02-6000).

01-6000-6230 **Plan Check Services**

Provides for plan check services through the contractual agreement with City Engineer. Plan check services are performed on all proposed public improvements, i.e. streets, sewers, storm drains, traffic signals and controls that are proposed as part of private development. This includes all activities by public utilities within public right-of-ways. The budget amount is comprised of the following:

01-3760 Plan Checking Fees	\$60,000 x 75%	=	\$45,000
01-3250 Grading & Street Permits	\$20,000 x 75%	=	<u>\$15,000</u>
	Total:		<u>\$60,000</u>

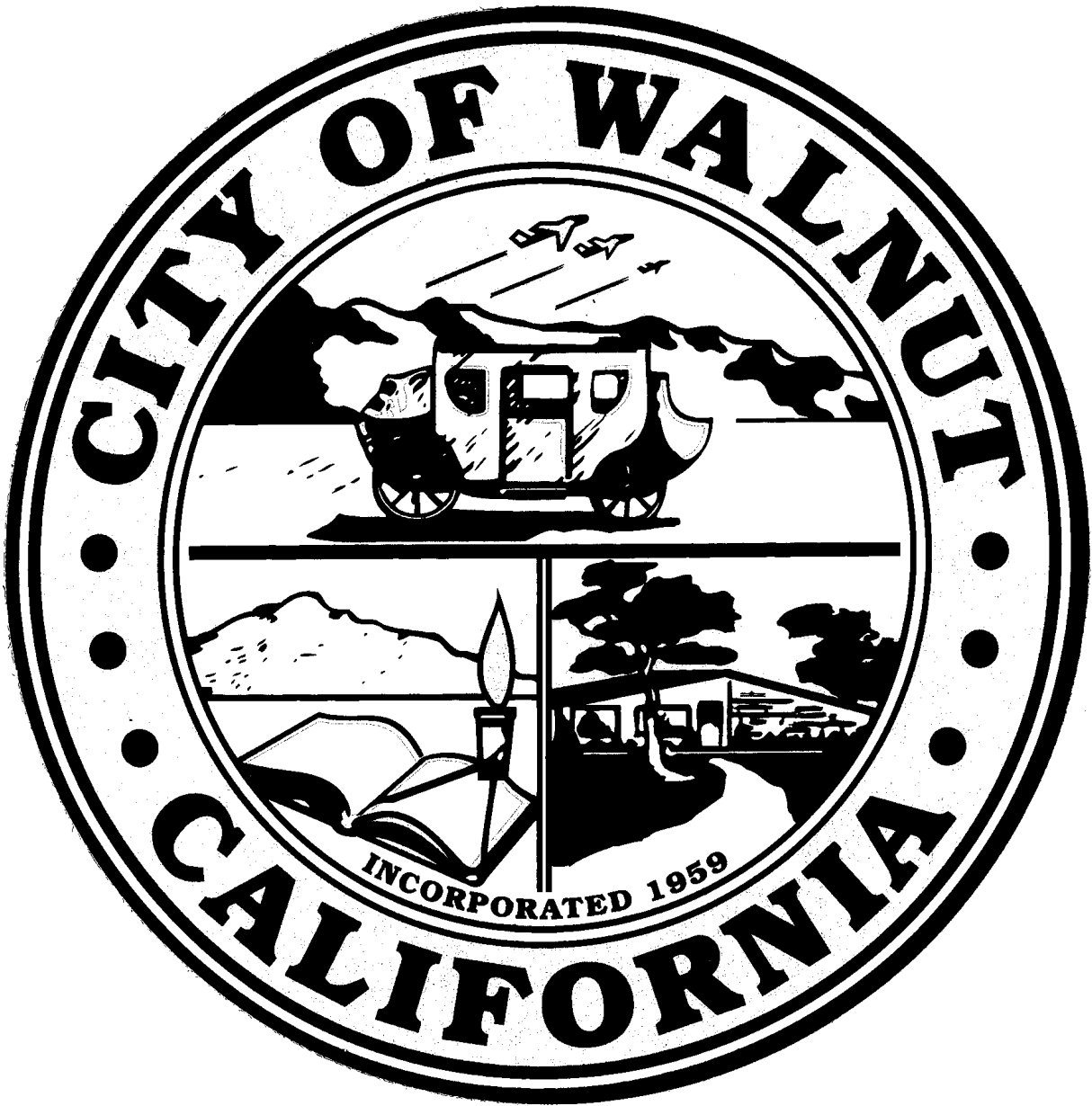
01-6000-6232 **Public Works Inspection Services**

Provides for public works inspection services through the contractual agreement with City Engineer. Inspection services are performed on all proposed public improvements, i.e. streets, sewers, storm drains, traffic signals and controls that are proposed as part of private development. This includes all activities by public utilities within public right-of-ways. The budget amount is comprised of the following:

01-3750 PW Inspection Fees \$75,000 x 75% = \$56,250

02-6000-6216 **Professional Services**

Provides for 50% of the \$2,000 per month retainer (\$1,000 per month) for engineering services (50% in 01-6000). Also, provides for the scanning and indexing of existing improvement and grading plans to the City's website. Additionally, provides for the speed survey to review and update citywide speed limits in accordance with California Vehicle Code during Fiscal Year 2025-26.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: PUBLIC WORKS ADMIN

APPROPRIATION DETAIL						
		2023-24		2024-25	2025-26	
ACCOUNT				REVISED	APPROVED	
NO.	ACTIVITY	ACTUAL	BUDGET	BUDGET	ESTIMATE	BUDGET
PERSONNEL						
01-6100-5101	REGULAR SALARIES	193,149	252,650	252,650	247,950	429,750
01-6100-5103	SEASONAL PART TIME SALARIES	0	0	0	0	44,540
01-6100-5105	HEALTH & LIFE INSURANCE	29,856	47,520	47,520	41,200	86,550
01-6100-5107	WORKERS' COMPENSATION	8,182	14,140	14,140	13,600	23,830
01-6100-5108	PERS	46,286	59,590	59,590	56,600	119,810
01-6100-5110	MEDICARE	3,068	4,150	4,150	4,000	6,880
01-6100-5111	SICK LEAVE/VACATION BUYBACK	6,731	22,350	22,350	10,200	38,020
01-6100-5113	DEFERRED COMP MATCH	0	0	0	0	2,250
TOTAL PERSONNEL		287,272	400,400	400,400	373,550	751,630
OPERATIONS						
01-6100-6201	CONFERENCE & MEETINGS	0	0	0	0	2,000
01-6100-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	0	0	0	0	1,000
01-6100-6208	VEHICLE OPERATIONS	3,408	5,500	5,500	5,500	60,000
01-6100-6215	VEHICLE/CELL ALLOWANCE	704	780	780	780	2,320
01-6100-6229	COMMUNITY RELATIONS	0		0	0	10,000
01-6100-6239	UNIFORMS	0	300	300	300	500
01-6100-6247	EQUIPMENT MAINTENANCE	0	0	0	0	5,000
01-6100-6250	WATER	0	0	0	0	5,000
01-6100-6251	ELECTRICITY	0	0	0	0	25,000
01-6100-6252	GAS	0	0	0	0	3,000
01-6100-6253	TELEPHONE	0	0	0	0	3,000
01-6100-6254	COMMUNICATIONS	0	0	0	0	14,000
01-6100-6256	EQUIPMENT USAGE	2,542	3,290	3,290	3,290	5,730
01-6100-6265	COMPUTER USAGE	13,994	19,540	19,540	19,540	39,320
TOTAL OPERATIONS		20,648	29,410	29,410	29,410	175,870
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		307,919	429,810	429,810	402,960	927,500
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	1.80	2.10	2.10	3.75

CITY OF WALNUT

ANNUAL BUDGET DETAIL

2025-26

PUBLIC WORKS ADMINISTRATION (6100)

The Public Works Division provides for the management and supervision of all public works areas of responsibility including: engineering, street, right-of-ways, maintenance, traffic engineering, and the LOSMD.

PERSONNEL:

5101 Regular Salaries

Director of Public Works - 50%

Responsible for administering service contracts to maintain the appearance of streets, storm drains, public right-of-ways, and the LOSMD. Work with the contract engineers to accomplish Capital Improvement Projects in the streets, right-of-ways and other public areas. Administers the contract with Los Angeles County Public Works. Also, responsible for setting the goals and the preparation of budgets for the division, and oversees supervision of employees. (10% in 01-5600, 10% in 01-6206, 10% in 01-9100, 10% in 9101, 10% in 01-9200)

Maintenance Superintendent - 40 %

Under the direction of the Director of Public Works, responsible for the day-to-day maintenance operations for the Division including supervising landscape and maintenance contracts, street repairs, sign replacements, and graffiti abatement. Monitors all maintenance contracts for the Division. Responsible for the appearance and condition of parks, streets, LOSMD, and contract areas in the City. Also, responsible for overseeing the Maintenance staff and monitoring the City's tree inventory. (15% in 01-6206, 15% in 01-9100, 15% in 9101, 15% in 01-9200)

Maintenance Supervisor - 25%

Under the direction of the Maintenance Superintendent, responsible for monitoring a variety of park maintenance contracts and ensuring that all landscaped areas are maintained to City standards. Responsible for maintaining all parks and facilities. (25% in 01-6206, 25% in 01-9100, 25% in 9101)

Maintenance Supervisor - 25%

Under the direction of the Maintenance Superintendent, responsible for the inspection of City buildings and monitors the contracts related to maintenance of City buildings. (75% in 01-9200)

Foreman - 25%

Under the direction of the Maintenance Superintendent, responsible for minor repairs and inspections of City buildings. (75% in 01-9200)

Landscape Inspector - 80%

Under the direction of the Maintenance Superintendent, responsible for monitoring the landscape contracts for the LOSMD, right-of-ways, and medians to ensure that all landscaped areas are maintained to City standards. (10% in 01-6206, 10% in 01-9100)

Senior Management Analyst - 40%

Under the direction of the Director of Public Works, responsible for administering and coordinating the City's Environmental Services Program including the City's annual storm water permit, solid waste contract, and public outreach. Assists in the development and tracking of the Public Works budget. (60% in 01-5600)

Senior Administrative Assistant - 90%

Under the direction of the Director of Public Works, responsible for fielding calls, monitoring resident requests on the City website, and forwarding work order requests to LA County Public Works. (10% in 01-9001)

5103 Seasonal/Limited Part-Time Employees

Provides for Seasonal/Part-Time staff to support the Public Works Department through a wide variety of tasks and specific area assignments.

5105-5113 See Appendix

OPERATIONS:

6201 Conference & Meetings

Provides for attendance to various professional conferences, workshops, and training sessions for Public Works staff.

6203 Membership, Dues, Subscriptions, Books, Fees

Provides for Public Works staff memberships in professional organizations and professional certifications.

6208 Vehicle Operations

Provides for costs associated with vehicle operations such as, gas, oil, tires, batteries, parts, and repairs for the entire City Fleet:

2024 Honda Hybrid Accord	1646773	2020 Ford F150	1607009
2018 GMC Canyon	1535050	2018 Ford F250	1548267
2024 Chevy Blazer	1701550	2024 GMC Sierra 2500	1629997
2018 Ford F150	1548265	2018 Ford F150	1548266
2023 GMC Canyon	1649996	2022 GMC Canyon	1608628
2022 GMC Canyon	1640513	2017 GMC Canyon	1515499
2002 GMC C3500	1086338	2016 Toyota Tacoma SR5	1370283
2019 Buick Regal Sportback	1557419	2019 Toyota Prius	1486243
2021 Ford F450	1617876		

- 6215 **Vehicle/Cell Allowance**
Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.
- 6229 **Community Relations**
Provides for the costs related to the City's Military Banner and Holiday Banner Program.
- 6239 **Uniforms**
Provides for a percentage of uniforms, work boots reimbursements, and rental services for City maintenance workers.
- 6247 **Equipment Maintenance**
Provides equipment repairs, parts, and maintenance costs for Public Works equipment.
- 6250 **Water**
Provides for water usage costs at the Public Works Facility.
- 6251 **Electricity**
Provides for the electrical usage costs at the Public Works Facility.
- 6252 **Gas**
Provides for the gas usage costs at the Public Works Facility.
- 6253 **Telephone**
Provides for the telephone usage costs at the Public Works Facility.
- 6254 **Communications**
Provides for costs of City issued cell phones and devices utilized by Public Works employees.
- 6256-6265 See Appendix

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: STREET RIGHT-OF-WAY MTNC

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
01-6206-5101	REGULAR SALARIES	196,747	208,330	208,330	203,980
01-6206-5104	OVERTIME	6,355	9,600	8,600	9,600
01-6206-5105	HEALTH & LIFE INSURANCE	37,655	48,960	48,960	45,405
01-6206-5107	WORKERS' COMPENSATION	13,327	16,780	16,780	16,200
01-6206-5108	PERS	74,004	92,720	92,720	87,600
01-6206-5110	MEDICARE	3,209	3,590	3,590	3,300
01-6206-5111	SICK LEAVE/VACATION BUYBACK	4,405	21,430	21,430	5,300
01-6206-5113	DEFERRED COMP MATCH	0	0	0	0
TOTAL PERSONNEL		335,701	401,410	400,410	371,385
OPERATIONS					
01-6206-6208	VEHICLE OPERATIONS	10,493	11,000	11,000	11,000
01-6206-6215	VEHICLE/CELL ALLOWANCE	533	450	450	450
01-6206-6216	PROFESSIONAL SERVICES	0	5,000	5,000	5,000
01-6206-6227	CONTRACTUAL SERVICES	122,387	123,800	121,800	123,800
01-6206-6237	VANDALISM	1,691	1,700	3,700	1,700
01-6206-6238	SMALL TOOLS	1,930	4,000	4,000	4,000
01-6206-6239	UNIFORMS	569	1,000	1,000	1,000
01-6206-6240	RODENT CONTROL	12,960	13,000	13,000	13,000
01-6206-6247	EQUIPMENT MAINTENANCE	1,189	3,000	3,000	3,000
01-6206-6248	GROUNDS MAINTENANCE	4,652	7,000	7,000	7,000
01-6206-6254	COMMUNICATIONS	376	700	700	700
01-6206-6256	EQUIPMENT USAGE	3,040	3,530	3,530	3,530
01-6206-6265	COMPUTER USAGE	16,724	20,940	20,940	20,940
01-6206-6290	SPECIAL MAINTENANCE PROJECTS	66,312	75,000	106,040	106,040
TOTAL OPERATIONS		242,856	270,120	301,160	301,160
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		578,557	671,530	701,570	672,545
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	2.15	2.25	2.25
					2.30

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26

STREET RIGHT-OF-WAY MAINTENANCE (01-6206)

The Street Right-of-Way Division provides for the maintenance of the street right-of-ways throughout the City by providing weed abatement, graffiti removal, parkway and median tree trimming, cleaning storm drains, repair of small equipment, and responding to emergencies.

PERSONNEL:

5101 Regular Salaries

Director of Public Works - 10%

Responsible for administering service contracts to maintain the appearance of streets, storm drains, public right-of-ways, and the LOSMD. Work with the contract engineers to accomplish Capital Improvement Projects in the streets, right-of-ways and other public areas. Administer the contract with Los Angeles County Public Works. Also, responsible for setting the goals and the preparation of budgets for the division, and oversee supervision of employees. (10% in 01-5600, 50% in 01-6100, 10% in 01-9100, 10% in 9101, 10% in 01-9200)

Maintenance Superintendent - 15 %

Under the direction of the Director of Public Works, responsible for the day-to-day maintenance operations for the Division including supervising landscape and maintenance contracts, street repairs, sign replacements, and graffiti abatement. Monitors all maintenance contracts for the Division. Responsible for the appearance and condition of parks, streets, LOSMD, and contract areas in the City. Also, responsible for overseeing the Maintenance staff and monitoring the City's tree inventory. (40% in 01-6100, 15% in 01-9100, 15% in 9101, 15% in 01-9200)

Maintenance Supervisor - 25%

Under the direction of the Maintenance Superintendent, responsible for monitoring the contracts for the medians and right-of-ways to ensure that all landscaped areas are maintained to City standards. (25% in 01-6100, 25% in 01-9100, 25% in 9101)

Landscape Inspector - 10%

Under the direction of the Maintenance Superintendent, responsible for monitoring the landscape contracts for the LOSMD, right-of-ways, and medians to ensure that all landscaped areas are maintained to City standards. (80% in 01-6100, 10% in 01-9100)

Senior Maintenance Worker - 75%

Under the direction of the Maintenance Supervisor, responsible for general grounds and facility maintenance, and special events support in the parks. (25% in 01-9101)

Senior Maintenance Worker - 10%

Under the direction of the Maintenance Supervisor, responsible for the maintenance of equestrian trails. (90% in 01-9100)

Maintenance Worker I - 10%

Under the direction of the Maintenance Supervisor, responsible for general grounds and facility maintenance, and special events support in the parks. (90% in 01-9100)

Maintenance Worker II - 75%

Under the direction of the Maintenance Supervisor, responsible for monitoring graffiti, traffic and street signs and shopping carts to ensure areas are maintained to City standards. (25% in 01-9101)

5104 - 5113 See Appendix

OPERATIONS:

6208 **Vehicle Operations**

Provides for costs associated with vehicle operations such as gas, oil, tires, batteries, parts, and repairs (All vehicle operation costs moved to Public Works Admin 01-6100-6208 in FY 2025-26).

6215 **Vehicle/Cell Allowance**

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

6216 **Professional Services**

Provides for the engineering services provided by City Engineer.

6227 **Contractual Services**

Provides for scheduled litter removal and quarterly weed abatement service in public right-of-way.

6237 **Vandalism**

Provides for repairs for various forms of vandalism in the City.

6238 **Small Tools**

Provides for the purchase of hand and small power tools as needed to perform maintenance and repair operations.

6239 **Uniforms**

Provides for uniform rental services, work boots reimbursements, summer t-shirts for City maintenance workers, and polo shirts for the Foremen.

- 6240 **Rodent Control**
Provides for City's contracted rodent control services on City-owned property at Gartel/Fuerte right-of-ways, Collegewood, Alta Hacienda, area surrounding Teen Center/Gymnasium, City Hall, park & ride parking lot, and Martingale Drive.
- 6247 **Equipment Maintenance**
Provides for repairs, parts, and maintenance costs for street right-of-way maintenance equipment.
- 6248 **Grounds Maintenance/Supplies**
Provides for irrigation system parts and repair, landscape products, and supplies for street right-of-way maintenance.
- 6254 **Communications**
Provides for a percentage of radio/telephone communications for citywide system.
- 6256 - 6265 See Appendix
- 6290 **Special Maintenance Project**
Provides for the installation of mulch, plant material and related improvements on medians and street right-of-ways.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: WEED ABATEMENT

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
01-8700-6227	CONTRACTUAL SERVICES	116,416	100,000	100,000	100,000
	TOTAL OPERATIONS	116,416	100,000	100,000	100,000
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	116,416	100,000	100,000	100,000
FUNDING SOURCE: GENERAL					

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
WEED ABATEMENT (8700)

The Weed Abatement program provides for the contractual agreements to provide weed abatement services for City-owned or City-maintained property and right-of-ways.

OPERATIONS:

6227 Contractual Services

Provides for weed abatement services performed on City-owned property or City maintained property and right-of-ways (i.e., Collegewood, Alta Hacienda, Gartel/Fuerte right-of-ways, Timberline area, and near the Covina Hills Development).

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: PARKS MAINTENANCE

APPROPRIATION DETAIL							
		2023-24		2024-25		2025-26	
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET	
PERSONNEL							
01-9100-5101	REGULAR SALARIES	361,200	405,220	405,220	392,100	206,910	
01-9100-5102	REGULAR PART-TIME EMPLOYEES	11,328	13,080	13,080	12,300	0	
01-9100-5104	OVERTIME	6,237	8,000	8,000	8,000	10,000	
01-9100-5105	HEALTH & LIFE INSURANCE	67,837	109,100	109,100	78,200	54,600	
01-9100-5107	WORKERS' COMPENSATION	25,381	31,890	31,890	30,600	19,280	
01-9100-5108	PERS	86,820	116,460	116,460	103,950	78,980	
01-9100-5110	MEDICARE	6,042	6,940	6,940	6,600	3,150	
01-9100-5111	SICK LEAVE/VACATION BUYBACK	5,467	21,700	21,700	6,400	6,400	
01-9100-5113	DEFERRED COMP MATCH	0	0	0	0	1,440	
TOTAL PERSONNEL		570,310	712,390	712,390	638,150	380,760	
OPERATIONS							
01-9100-6201	CONFERENCE & MEETINGS	1,963	3,000	3,600	3,000	5,000	
01-9100-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	1,015	1,700	1,700	1,700	2,500	
01-9100-6208	VEHICLE OPERATIONS	22,951	15,000	15,000	15,000	0	
01-9100-6213	BUILDING MAINTENANCE/SUPPLIES	10,196	14,000	14,000	14,000	14,000	
01-9100-6215	VEHICLE/CELL ALLOWANCE	818	690	690	690	400	
01-9100-6221	MACHINERY EQUIPMENT RENTAL	0	500	500	500	500	
01-9100-6227	CONTRACTUAL SERVICES	459,877	476,000	526,000	526,000	565,000	
01-9100-6237	VANDALISM	847	1,000	2,000	2,000	5,000	
01-9100-6238	SMALL TOOLS	1,420	3,000	3,000	3,000	3,000	
01-9100-6239	UNIFORMS	10,367	9,500	9,500	9,500	9,500	
01-9100-6240	RODENT CONTROL	7,944	8,000	8,000	8,000	8,000	
01-9100-6243	TREE MAINTENANCE	51,487	58,000	68,000	68,000	68,000	
01-9100-6247	EQUIPMENT MAINTENANCE	4,964	5,000	5,000	5,000	5,000	
01-9100-6248	GROUPS MAINTENANCE	77,228	60,000	80,000	80,000	80,000	
01-9100-6250	WATER	187,997	265,560	263,960	264,560	265,560	
01-9100-6251	ELECTRICITY	52,644	69,000	69,000	69,000	55,000	
01-9100-6252	GAS	1,163	3,000	3,000	3,000	0	
01-9100-6253	TELEPHONE	4,971	19,000	19,000	19,000	9,000	
01-9100-6254	COMMUNICATIONS	10,101	11,400	11,400	11,400	10,000	
01-9100-6256	EQUIPMENT USAGE	5,449	7,450	7,450	7,450	3,670	
01-9100-6256	COMPUTER USAGE	29,934	44,200	44,200	44,200	25,170	
01-9100-6280	ENVIRONMENTAL SERVICES SUPPLIES	0	0	0	0	20,000	
01-9100-6290	SPECIAL MAINTENANCE PROJECT	0	0	30,100	30,100	0	
TOTAL OPERATIONS		943,336	1,075,000	1,185,100	1,185,100	1,154,300	
CAPITAL							
01-9100-8402	MACHINERY & EQUIPMENT	0	0	68,700	68,700	0	
TOTAL CAPITAL		0	0	68,700	0	0	
SUB-PROGRAM TOT		1,513,646	1,787,390	1,966,190	1,823,250	1,535,060	
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	3.85	4.75	4.75	4.75	2.40

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
PARKS MAINTENANCE (9100)

The Parks Maintenance Division provides for the maintenance of all City parks, which are comprised of 11 parks for a combined total of 105.2 acres.

PERSONNEL:

5101 Regular Salaries

Director of Public Works - 10%

Responsible for administering service contracts to maintain the appearance of streets, storm drains, public right-of-ways, and the LOSMD. Work with the contract engineers to accomplish Capital Improvement Projects in the streets, right-of-ways and other public areas. Administer the contract with Los Angeles County Public Works. Also, responsible for setting the goals and the preparation of budgets for the division, and oversee supervision of employees. (10% in 01-5600, 50% in 01-6100, 10% in 01-6206, 10% in 9101, 10% in 01-9200)

Maintenance Superintendent - 15%

Under the direction of the Director of Public Works, responsible for the day-to-day maintenance operations for the Division including supervising landscape and maintenance contracts, street repairs, sign replacements, and graffiti abatement. Monitors all maintenance contracts for the Division. Responsible for the appearance and condition of parks, streets, LOSMD, and contract areas in the City. Also, responsible for overseeing the Maintenance staff and monitoring the City's tree inventory. (40% in 01-6100, 15% in 01-6206, 15% in 9101, 15% in 01-9200)

Maintenance Supervisor - 25%

Under the direction of the Maintenance Superintendent, responsible for monitoring a variety of park maintenance contracts and ensuring that all landscaped areas are maintained to City standards. Responsible for maintaining all parks and facilities. (25% in 01-6100, 25% in 01-6206, 25% in 9101)

Landscape Inspector - 10%

Under the direction of the Maintenance Superintendent, responsible for the maintenance in citywide LOSMD, assists in parks, and facilities. (80% in 01-6100, 10% in 01-6206)

Senior Maintenance Worker - 90%

Provides for one (1) Senior Maintenance Worker. Under the direction of the Maintenance Supervisor, responsible for general grounds, facility maintenance, and special events support in the parks. (10% in 01-6206)

Maintenance Worker I - 90%

Provides for one (1) Maintenance Worker. Under the direction of the Maintenance Supervisor, responsible for general grounds, facility maintenance, and special events support in the parks. (10% in 01-6206)

5102 **Regular Part-Time Employees**

Recreation Specialist - 30%

Provides support to the Community Services Department through a wide variety of tasks and specific area assignments under the supervision of the Executive Assistant to the Public Works Director. (70% in 01-9001)

5104 - 5113 See Appendix

OPERATIONS:

6201 **Conference & Meetings**

Provides for attendance to various professional conferences, workshops, and training sessions for Public Works staff, such as California Parks & Recreation Society (CPRS) conference, Sports Turf Managers Association (STMA) conference and meetings, and Arborist and Pesticide application meetings throughout the year.

6203 **Membership, Dues, Subscriptions, Books, Fees**

Provides for Public Works staff memberships in the California Parks & Recreation, membership of the Public Works Director in the National Recreation & Parks Association. Also, provides for other membership and fees for Parks Maintenance staff.

6208 **Vehicle Operations**

Provides for costs associated with vehicle operations such as gas and natural gas, oil, tires, batteries, parts, and repairs (All vehicle operation costs moved to Public Works Admin 01-6100-6208 in FY 2025-26).

6213 **Building Maintenance/Supplies**

Provides for park janitorial and other supplies at the buildings and snack bars.

6215 **Vehicle/Cell Allowance**

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

6221 **Machinery Equipment Rental**

Provides for the rental of equipment needed to perform maintenance and repair operations.

6227 **Contractual Services**

Provides for contracted plumbing, restroom cleaning, turf and general park maintenance, and electrical work as required in City parks. Also, provides for ball-field light maintenance and security lighting maintenance.

- 6237 **Vandalism**
Provides for the purchase of materials for vandalism repairs to grounds and facilities.
- 6238 **Small Tools**
Provides for the purchase of hand and small power tools as needed to perform maintenance and repair operations.
- 6239 **Uniforms**
Provides for the uniform rental service, work boot reimbursement, and purchases for City maintenance workers.
- 6240 **Rodent Control**
Provides for the rodent and pest control programs in the parks.
- 6243 **Tree Maintenance**
Provides for services to trim, remove and plant City park trees, and emergency call-outs.
- 6247 **Equipment Maintenance**
Provides for playground equipment repairs, parts, and maintenance costs for parks maintenance equipment.
- 6248 **Grounds Maintenance**
Provides for irrigation system parts and repair, landscape products, and supplies for the parks.
- 6250 **Water**
Provides for water usage costs of irrigation in the parks. (Public Works facility water costs moved to Public Works Admin 01-6100-6250 in FY 2025-26).
- 6251 **Electricity**
Provides for the electrical usage costs to operate valves, clocks, controllers, ball-field lights, parking lot lights, security lights, and the Walnut Ranch Park tennis court lights. Also, provides for 70% of the electrical usage costs for the MDRS facility (30% in 01-9001). Revenue from youth sports organizations helps offset these costs.
- 6252 **Gas**
Public Works facility gas costs moved to Public Works Admin 01-6100-6252 in FY 2025-26.
- 6253 **Telephone**
Provides for one phone line modem with five lines for the computerized irrigation system. In Fiscal Year 2025-26, moved to 01-6100-6253.
- 6254 **Communications**
Provides for 41% of two-way radios/telephone service for citywide system and antennas at Carbon Ridge and Parker Canyon. The City currently has 29 units with telephone service. Note: Walnut Valley Water District Arbor Ridge lease expires 9/30/2025. Renewal is \$1,000.

6280 **Supplies**

Provides for the cost of pet waste stations supplies.

6256 - 6265 See Appendix

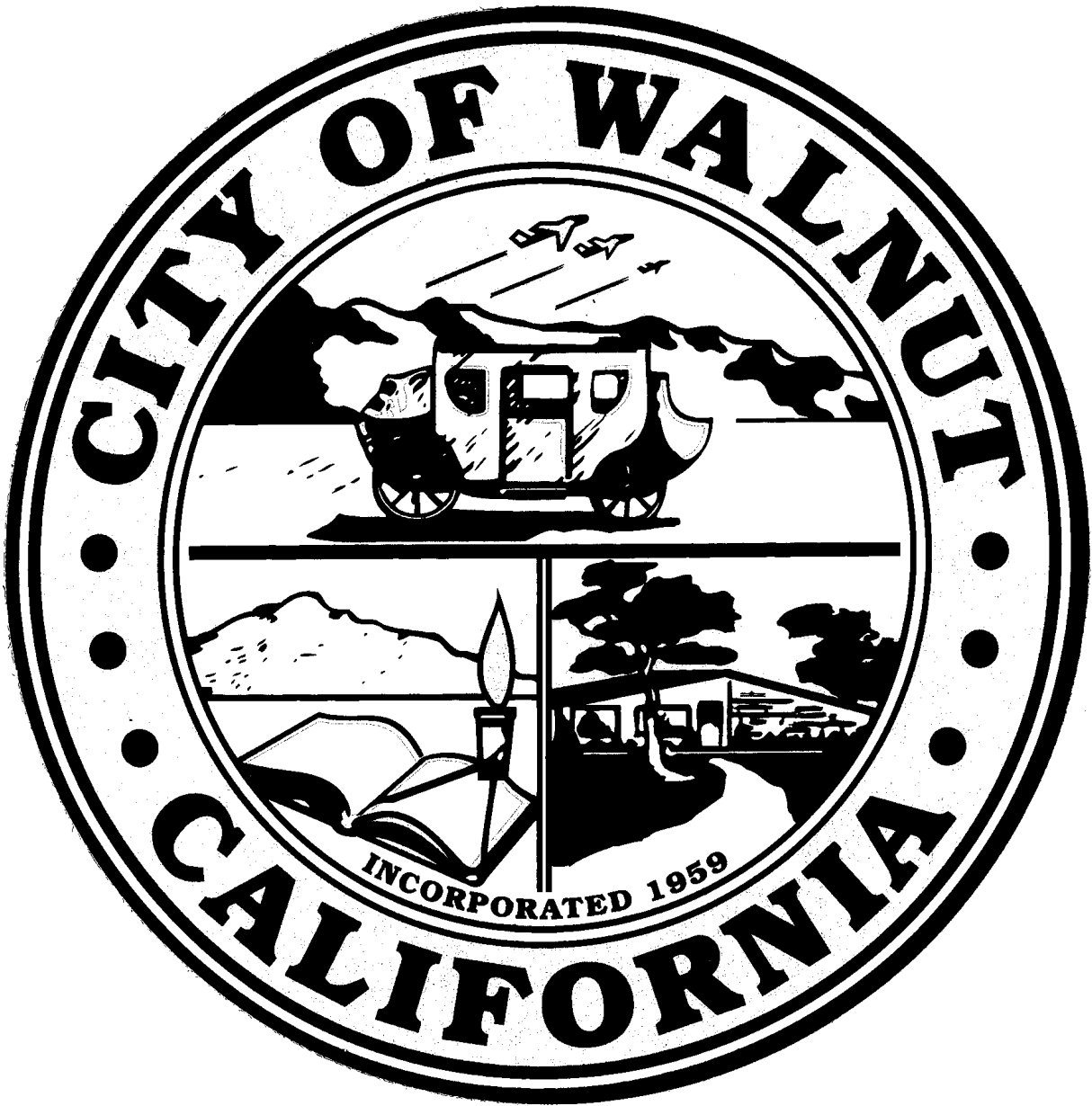
6290 **Special Maintenance Project**

Provides for potential sites, schematic design and cost estimating for a dog park.

CAPITAL:

8402 **Machinery & Equipment**

Provides for the purchase of a new city vehicle.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: EQUESTRIAN TRAIL MAINT.

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26	
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE	BUDGET
PERSONNEL						
01-9101-5101	REGULAR SALARIES	52,405	62,500	62,500	61,300	105,590
01-9101-5105	HEALTH & LIFE INSURANCE	10,123	15,120	15,120	13,700	22,960
01-9101-5107	WORKERS' COMPENSATION	4,463	5,480	5,480	5,390	8,120
01-9101-5108	PERS	18,204	24,380	24,380	23,100	43,400
01-9101-5110	MEDICARE	821	1,020	1,020	960	1,530
01-9101-5111	SICK LEAVE/VACATION BUY BACK	653	4,010	4,010	960	6,050
01-9101-5113	DEFERRED COMP MATCH	0	0	0	0	600
TOTAL PERSONNEL		86,670	112,510	112,510	105,410	188,250
OPERATIONS						
01-9101-6208	VEHICLE OPERATIONS	2,659	4,000	4,000	4,000	0
01-9101-6215	VEHICLE/CELL ALLOWANCE	140	120	120	120	400
01-9101-6227	CONTRACTUAL SERVICES	28,369	58,400	58,400	58,400	58,400
01-9101-6248	GROUND MAINTENANCE	1,699	8,000	8,000	8,000	8,000
01-9101-6256	EQUIPMENT USAGE	986	1,100	1,100	1,100	1,530
01-9101-6265	COMPUTER USAGE	5,439	6,510	6,510	6,510	10,490
TOTAL OPERATIONS		39,291	78,130	78,130	78,130	78,820
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		125,961	190,640	190,640	183,540	267,070
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	0.70	0.70	0.70	0.70
						1.00

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

EQUESTRIAN TRAIL MAINTENANCE (9101)

The Public Works Department provides for the maintenance of all the equestrian/hiking trails that are located within the City, which comprise of over 33 miles of trails.

PERSONNEL:

5101 Regular Salaries

Director of Public Works - 10%

Responsible for administering service contracts to maintain the appearance of streets, storm drains, public right-of-ways, and the LOSMD. Work with the contract engineers to accomplish Capital Improvement Projects in the streets, right-of-ways and other public areas. Administer the contract with Los Angeles County Public Works. Also, responsible for setting the goals and the preparation of budgets for the division, and oversee supervision of employees. (10% in 01-5600, 50% in 01-6100, 10% in 01-6206, 10% in 9100, 10% in 01-9200)

Maintenance Superintendent - 15%

Under the direction of the Director of Public Works, responsible for the maintenance of equestrian trails through contractual services and in-house staff. Also, responsible for supervising the repair or replacement of equestrian trail fencing, weed abatement, tree clearance, and surface material on trails. (40% in 01-6100, 15% in 01-6206, 15% in 9100, 15% in 01-9200)

Maintenance Supervisor - 25%

Under the direction of the Maintenance Superintendent, responsible for monitoring a variety of park maintenance contracts and ensuring that all landscaped areas are maintained to City standards. Responsible for maintaining all parks and facilities. (25% in 01-6100, 25% in 01-6206, 25% in 9101)

Senior Maintenance Worker - 25%

Under the direction of the Maintenance Supervisor, responsible for the maintenance of equestrian trails. (75% in 01-6206)

Maintenance Worker II - 25%

Under the direction of the Maintenance Supervisor, responsible for monitoring graffiti, traffic and street signs and shopping carts to ensure areas are maintained to City standards. (75% in 01-6206)

5105 - 5113 See Appendix

OPERATIONS:

6208 Vehicle Operations

Provides for costs associated with vehicle operations such as gas, oil, tires, batteries, parts, and repairs (All vehicle operation costs moved to Public Works Admin 01-6100-6208 in FY 2025-26).

6215 Vehicle/Cell Allowance

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

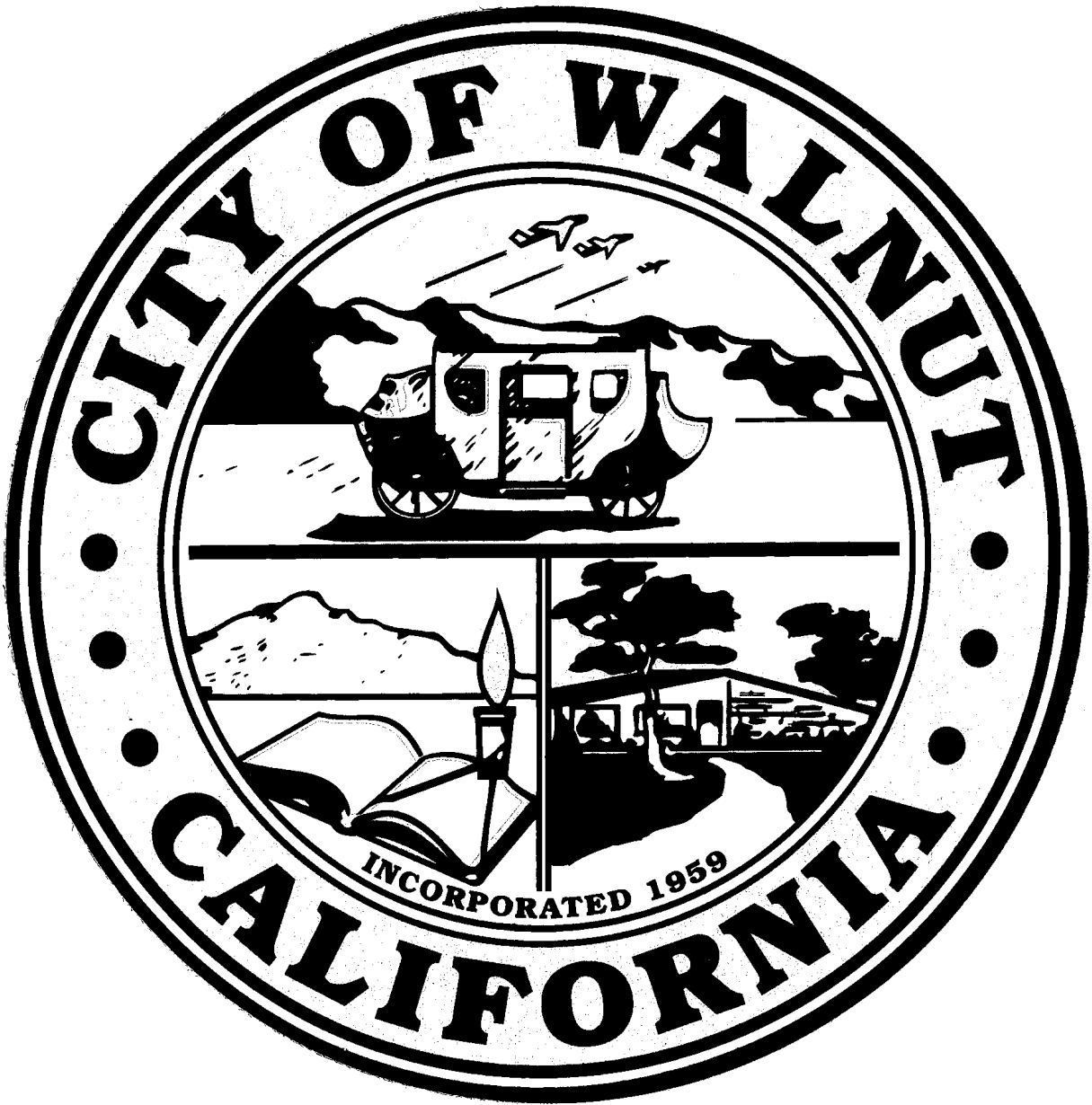
6227 Contractual Services

Provides for a contracted quarterly maintenance program that performs weed abatement, tree trimming for trail clearance, and monitors post and rail condition.

6248 Grounds Maintenance

Provides for the cost of materials necessary to repair or replace equestrian/hiking trail fence posts and rails. Also, provides for the purchase of decomposed granite material.

6256 - 6265 See Appendix



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: BUILDING MAINTENANCE

APPROPRIATION DETAIL							
		2023-24		2024-25		2025-26	
ACCOUNT				REVISED		APPROVED	
NO.	ACTIVITY	ACTUAL	BUDGET	BUDGET	ESTIMATE	BUDGET	
PERSONNEL							
01-9200-5101	REGULAR SALARIES	72,851	75,970	75,970	73,700	190,900	
01-9200-5104	OVERTIME	2,040	5,000	6,000	6,100	8,000	
01-9200-5105	HEALTH & LIFE INSURANCE	11,353	17,280	17,280	12,000	39,910	
01-9200-5107	WORKERS' COMPENSATION	6,319	7,100	7,100	6,900	16,830	
01-9200-5108	PERS	5,667	6,280	6,280	6,100	27,670	
01-9200-5110	MEDICARE	1,239	1,380	1,380	1,350	2,900	
01-9200-5111	SICK LEAVE/VACATION BUYBACK	1,073	3,930	3,930	700	7,440	
01-9200-5113	DEFERRED COMP MATCH	0	0	0	0	1,050	
TOTAL PERSONNEL		100,542	116,940	117,940	106,850	294,700	
OPERATIONS							
01-9200-6208	VEHICLE OPERATIONS	2,713	5,000	5,000	5,000	0	
01-9200-6213	BUILDING MAINTENANCE/SUPPLIES	24,344	29,000	29,000	29,000	29,000	
01-9200-6215	VEHICLE/CELL ALLOWANCE	427	360	360	360	800	
01-9200-6246	BUILDING MAINTENANCE	365,137	400,000	400,000	400,000	410,000	
01-9200-6256	EQUIPMENT USAGE	1,128	1,250	1,250	1,250	2,670	
01-9200-6265	COMPUTER USAGE	6,223	7,440	7,440	7,440	18,350	
01-9200-6290	SPECIAL MAINTENANCE PROJECTS	12,343	30,000	30,000	30,000	30,000	
TOTAL OPERATIONS		412,315	473,050	473,050	473,050	490,820	
CAPITAL							
01-9200-8402	MACHINERY & EQUIPMENT	1,667	10,000	10,000	10,000	10,000	
TOTAL CAPITAL		1,667	10,000	10,000	10,000	10,000	
SUB-PROGRAM TOTAL		514,524	599,990	600,990	589,900	795,520	
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	0.80	0.80	0.80	0.80	1.75

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

BUILDING MAINTENANCE (9200)

The Building Maintenance Division provides for the maintenance of City buildings including City Hall, MDRS, Senior Center, and the Gymnasium/Teen Center. Services provided within the buildings include building maintenance projects, contractual services, and building maintenance supplies. In prior fiscal years, building expenses were charged to Facility Maintenance Fund (26).

PERSONNEL:

5101 Regular Salaries

Director of Public Works - 10%

Responsible for administering service contracts to maintain the appearance of streets, storm drains, public right-of-ways, and the LOSMD. Work with the contract engineers to accomplish Capital Improvement Projects in the streets, right-of-ways and other public areas. Administer the contract with Los Angeles County Public Works. Also, responsible for setting the goals and the preparation of budgets for the division, and oversee supervision of employees. (10% in 01-5600, 50% in 01-6100, 10% in 01-6206, 10% in 9100, 10% in 01-9101)

Maintenance Superintendent - 15%

Under the direction of the Director of Public Works, responsible for the maintenance of equestrian trails through contractual services and in-house staff. Also, responsible for supervising the repair or replacement of equestrian trail fencing, weed abatement, tree clearance, and surface material on trails. (40% in 01-6100, 15% in 01-6206, 15% in 9100, 15% in 01-9101)

Maintenance Supervisor - 75%

Under the direction of the Maintenance Supervisor, responsible for the inspection of City buildings and monitors the contracts related to maintenance of City buildings. (25% in 01-6100)

Foreman - 75%

Under the direction of the Maintenance Supervisor, responsible for minor repairs and inspections of City buildings. (25% in 01-6100)

5104 - 5113 See Appendix

OPERATIONS:

6208 Vehicle Operations

Provides for costs associated with vehicle operations such as gas and natural gas, oil, tires, batteries, parts, and repairs (All vehicle operations costs moved to Public Works Admin 01-6100-6208 in FY 2025-26).

6213 Building Maintenance/Supplies

Provides for the purchase of building supplies for the facilities, building materials, sanitary supplies, janitorial supplies, and miscellaneous repairs.

6215 Vehicle/Cell Allowance

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

6246 Building Maintenance

Provides for contractual services for City buildings such as HVAC, custodial, plumbing, electrical/lighting, painting, landscape maintenance, elevator maintenance, security systems, pest control, fire systems, and miscellaneous services pertaining to the general maintenance of the facilities.

6256 – 6265 See Appendix

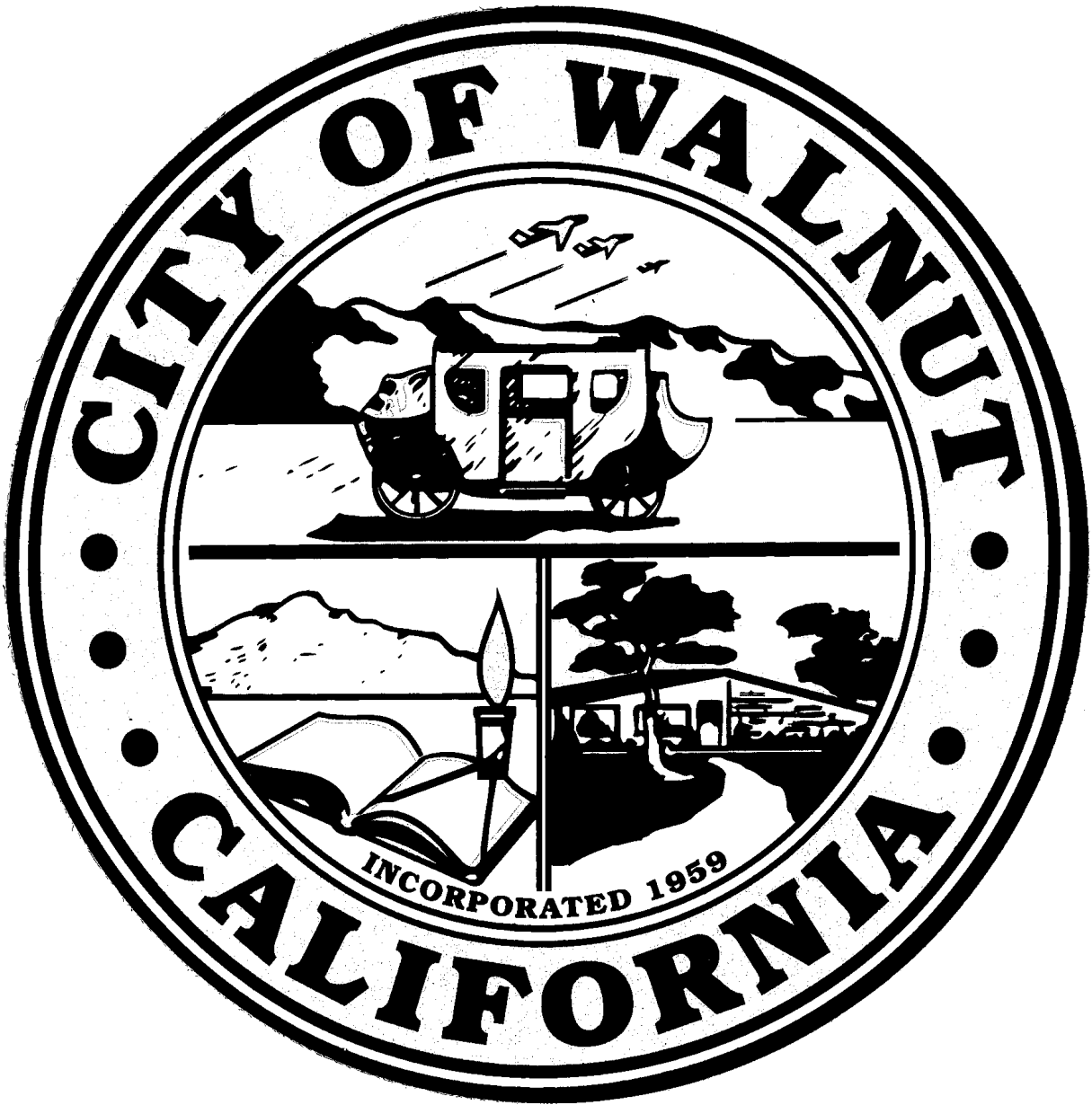
6290 Special Maintenance Projects

Provides for special projects such as roof maintenance projects, HVAC mechanical and software upgrades, floor maintenance, painting, and other building projects.

CAPITAL:

8402 Machinery & Equipment

Provides for replacement of equipment and furniture in City facilities.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: GENERAL STREET MAINT.

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
02-6102-6216	PROFESSIONAL SERVICES	4,645	4,500	5,300	4,500
02-6102-6244	STREET LIGHT MAINTENANCE	117,746	120,000	120,000	126,000
02-6102-6245	GENERAL MAINTENANCE	28,539	50,000	49,200	50,000
	TOTAL OPERATIONS	150,929	174,500	174,500	180,500
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	150,929	174,500	174,500	180,500
FUNDING SOURCE: GAS TAX					

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

GENERAL STREET MAINTENANCE (02-6102)

The General Street Maintenance Division provides for the maintenance and repair of streets, curbs, sidewalks, storm drains, etc. This division also provides for contracting with outside agencies to perform these services, including street reviews updates of the Pavement Management System Document, and maintenance of all traffic signals and safety lighting. The City currently has a total of 33 signalized intersections, and has an agreement with the City of West Covina for maintenance of jurisdictionally shared traffic signals.

OPERATIONS:

6216 Professional Services

Provides for the annual preparation of the State Controller's Office Street Report, includes updates of the Pavement Management System document.

6244 Street Light Maintenance

Provides for Edison energy costs for City-owned streetlights.

6245 General Maintenance

Provides for services for right-of-way, streets, signage, and other public facilities. Also, can perform other services noted under Contractual Services (6227).

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: STREET RIGHT-OF-WAY MTNC

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
02-6206-6227	CONTRACTUAL SERVICES	281,477	289,500	289,500	304,000
02-6206-6243	TREE MAINTENANCE	165,957	100,000	170,000	105,000
02-6206-6250	WATER	34,288	43,700	43,700	45,900
02-6206-6251	ELECTRICITY	32,382	40,000	40,000	40,000
02-6206-6290	SPECIAL MAINTENANCE PROJECTS	49,916	50,000	50,000	50,000
	TOTAL OPERATIONS	564,019	523,200	593,200	544,900
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	564,019	523,200	593,200	544,900
FUNDING SOURCE: GAS TAX					

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

STREET RIGHT-OF-WAY MAINTENANCE (02-6206)

The Street Right-of-Way Division provides for the maintenance of the street right-of-ways and medians throughout the City by providing weed abatement, parkway and median tree trimming, landscape maintenance, and response to emergencies.

OPERATIONS:

6227 Contractual Services

Provides for a contracted landscaping company to provide landscaping of street medians. Maintenance cost of the median on Amar Road is part of an agreement with City of West Covina and 34% of the annual cost of the Nogales median is allocated to the City of West Covina. Also, includes Valley Boulevard medians East of Grand Ave to City limits as part of an agreement with the City of Industry. Added recently, completed Meadow Pass Road medians and right-of-way. Also, includes the mitigation area adjacent to Meadow Pass Road.

6243 Tree Maintenance

Provides for tree trimming, removals, and planting in the right-of-way.

6250 Water

Provides for irrigation needs in the right-of-way.

6251 Electricity

Provides for the electrical usage costs for the valves, clocks, and controllers on medians.

6290 Special Maintenance Project

Provides for the installation of mulch, plant material, and related improvements on medians and street right-of-ways.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: TRAFFIC ENGINEERING

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
TOTAL PERSONNEL		0	0	0	0	0
OPERATIONS						
02-6215-6216	PROFESSIONAL SERVICES	12,000	12,000	12,000	12,000	52,000
TOTAL OPERATIONS		12,000	12,000	12,000	12,000	52,000
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		12,000	12,000	12,000	12,000	52,000
FUNDING SOURCE: GAS TAX						

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

TRAFFIC ENGINEERING (02-6215)

The Traffic Engineering Division provides for services pertaining to traffic, parking, and other aspects of transportation and traffic issues in the City. These services are provided by the City Engineer and include traffic counts, speed surveys, special studies, and the on-going School Traffic Safety Program. The Traffic Safety Program is an annual review of any traffic concerns surrounding all schools, identifies safety problems, and implements safety solutions.

OPERATIONS:

02-6215-6216 Professional Services

Provides for the retainer for traffic engineering services provided by City Engineer at \$1,000 per month. In Fiscal Year 2025-26, appropriations are provided for a traffic speed survey of City streets, required by state law.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: AIR QUALITY MANAGEMENT

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
09-5420-6227	CONTRACTUAL SERVICES - BUS PASS SUBSIDY	256	8,000	8,000	8,000
09-5425-6227	CONTRACTUAL SERVICES - EZ PASS SUBSIDY	0	1,000	1,000	1,000
09-5610-6227	CONTRACTUAL SERVICES	32,000	32,000	32,000	32,000
	TOTAL OPERATIONS	32,256	41,000	41,000	41,000
	CAPITAL				
09-9100-8402	MACHINERY & EQUIPMENT	20,000	0	0	0
	TOTAL CAPITAL	20,000	0	0	0
	SUB-PROGRAM TOTAL	52,256	41,000	41,000	41,000
FUNDING SOURCE: AIR QUALITY MANAGEMENT (\$37,100)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26

AIR QUALITY MANAGEMENT (FUND 09)

The Air Quality Management fund provides for the implementation of air quality programs and actions, which aid in the direct reduction of mobile source air pollution. Programs are funded by fees collected by the Department of Motor Vehicles. These fees are provided to the South Coast Air Quality Management District for local mobile source air pollution control.

OPERATIONS:

09-5420-6227 **Contractual Services - Bus Pass Subsidy**

Provides for a reduction in price to Walnut residents for monthly passes on Foothill Transit routes.

09-5425-6227 **Contractual Services - EZ Pass Subsidy**

Provides for a reduction in price to Walnut residents for monthly passes that may be used on various transit carriers.

09-5610-6227 **Contractual Services**

Provides for partial cost of Street Sweeping program (21-6203-6227 (\$89,400) and 09-5610-6227 (\$32,000)).

CAPITAL:

09-9100-8402 **Machinery & Equipment**

Provides for the purchase of one city vehicle in FY 2023-24.

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26

L.O.S.M.D. (FUND 01, 18 and 19)

The Landscape & Open Space Maintenance District (LOSMD) is comprised of approximately 368 acres of landscape areas throughout the City that is divided into 10 zones. It is the responsibility of the Maintenance Division to oversee the landscape maintenance, rodent control, weed abatement, and tree trimming contractors within the LOSMD.

ZONE	AREA	ACRES	LOTS	CONTRACTOR	WATER CO.
1	South of La Puente Rd., West of Lemon Avenue	9.90	559	Nieves	Walnut Valley
2	North of La Puente Rd., East of Lemon Avenue	17.00	444	Nieves	Walnut Valley
3	North of La Puente Rd., East of Nogales Street	29.88	731	Nieves	Suburban
4	Umark	94.86	2,027	Nieves	Suburban
5	Marlborough	47.37	795	Nieves	Walnut Valley
6	Snow Creek	29.21	964	Nieves	Walnut Valley
7	Lewis Homes	25.39	431	Nieves	Walnut Valley
8	Timberline	20.25	331	Nieves	Golden State
9	Three Oaks	93.5	268	Nieves	Walnut Valley
11	Misc. - Street Lights only		19		
12	K&B, Crestwood, TNT	1.41	29	Nieves	Walnut Valley
12	Misc. - Street Lights only		28		

OPERATIONS:

6216 **Professional Services***

Provides for engineering costs to prepare an engineer's report for the Landscape District, which is required by the 1972 Landscape and Lighting Act (Streets and Highways Code).

6227 **Contractual Services**

Provides for contractual services for landscaping, weed abatement, water consultant, and backflow testing services.

6237 **Vandalism**

Provides for the cost of materials needed to repair damaged grounds and facilities.

6240 **Rodent Control**

Provides for the rodent control program in landscaped areas.

6242 **Storm Drain Maintenance**

Provides for maintenance of storm drains in zone 9.

6243 **Tree Maintenance**

Provides for tree trimming, removals, and plantings. Also, provides for emergency call outs. Amounts increased in some zones due to tree inventory.

6244 **Street Light Maintenance**

Provides for street lighting maintenance in LOSMD areas.

6250 **Water***

Provides for water usage costs for irrigation within LOSMD areas.

6251 **Electricity**

Provides for electrical usage costs to operate LOSMD irrigation controllers and booster pumps.

CAPITAL:

8405 **Landscape Improvements**

Provides for landscape improvements identified in various zones through an in-depth review of the districts. Includes tree trimming, ground cover replacement, additional trees, and installation of turf and shrubs.

8406 **Irrigation Improvements**

Provides for the replacement of worn-out irrigation systems and the installation of new systems in areas that do not currently have an irrigation system.

*These account costs are spread throughout the LOSMD zones based on a percentage determined by actual maintenance costs in relation to total budget expenditures and the area, accessibility, and aesthetic value derived for each specific LOSMD zone.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD-ZONE 1

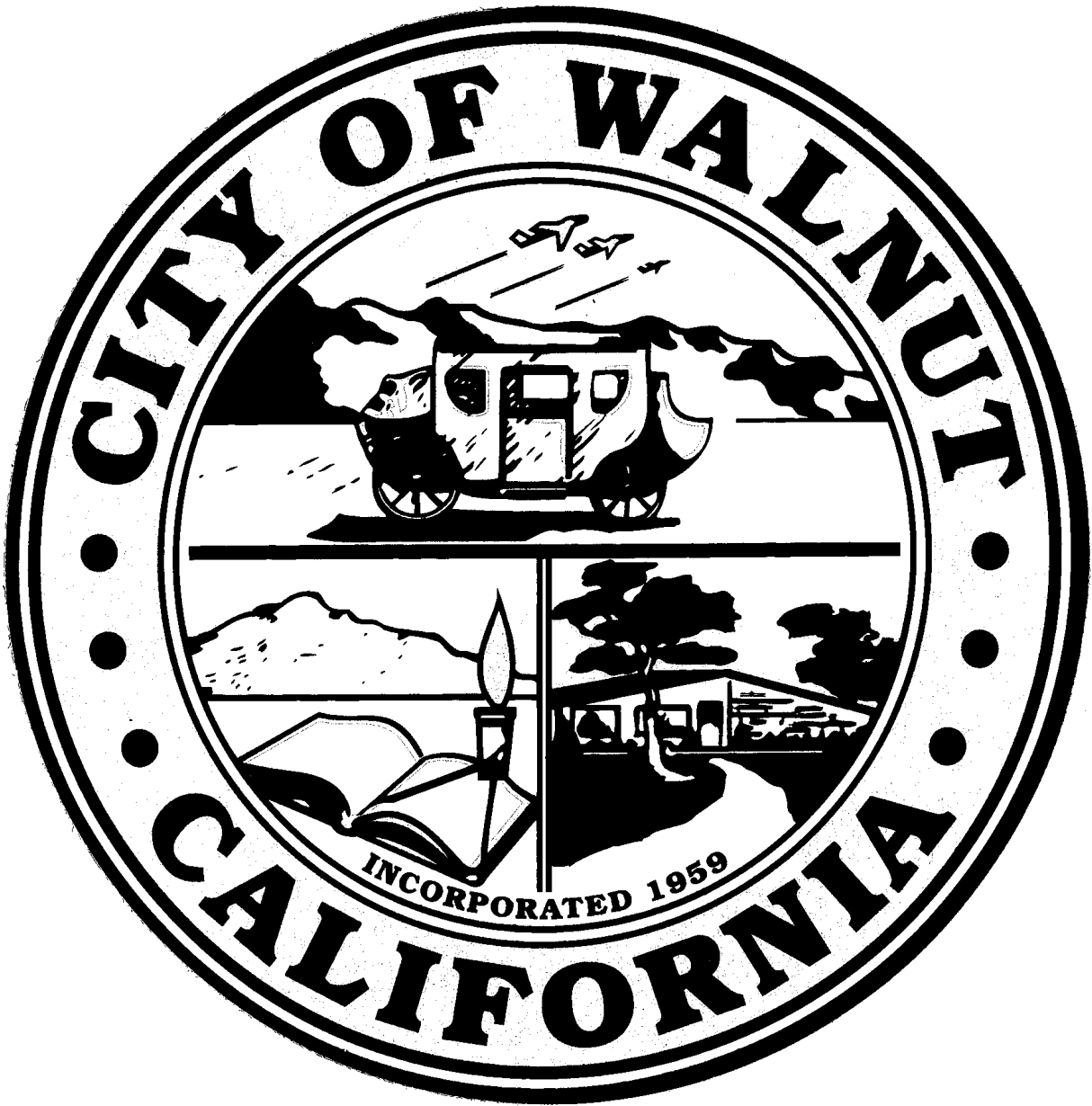
APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE 2025-26 APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
01-7100-6227	CONTRACTUAL SERVICES	10,469	10,800	10,800	11,330
01-7100-6240	RODENT CONTROL	1,200	1,200	1,200	1,200
01-7100-6243	TREE MAINTENANCE	7,240	9,200	9,200	9,660
01-7100-6250	WATER	6,679	9,360	9,360	9,830
01-7100-6251	ELECTRICITY	103	620	620	620
	TOTAL OPERATIONS	25,692	31,180	31,180	32,640
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	25,692	31,180	31,180	32,640
FUNDING SOURCE: GENERAL					

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD - ZONE 1

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
19-7100-6216	PROFESSIONAL SERVICES	1,000	1,000	1,000	1,000
19-7100-6227	CONTRACTUAL SERVICES	26,021	27,000	27,000	28,200
19-7100-6237	VANDALISM	0	100	100	100
19-7100-6240	RODENT CONTROL	2,196	2,200	2,200	2,200
19-7100-6243	TREE MAINTENANCE	11,823	12,700	12,700	13,340
19-7100-6244	STREET LIGHT MAINTENANCE	12,364	9,330	9,330	9,330
19-7100-6250	WATER	14,194	18,260	18,260	18,800
19-7100-6251	ELECTRICITY	192	4,500	4,500	4,500
	TOTAL OPERATIONS	67,789	75,090	75,090	77,470
	CAPITAL				
19-7100-8405	LANDSCAPE IMPROVEMENTS	2,318	1,000	1,000	1,000
19-7100-8406	IRRIGATION IMPROVEMENTS	991	1,500	1,500	1,500
	TOTAL CAPITAL	3,309	2,500	2,500	2,500
	SUB-PROGRAM TOTAL	71,098	77,590	77,590	79,970
FUNDING SOURCE:					
ASSESSMENT (\$52,748)					
GENERAL (\$27,222)					
ACREAGE: 9.90					



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD - ZONE 2

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
TOTAL PERSONNEL		0	0	0	0
OPERATIONS					
19-7200-6216	PROFESSIONAL SERVICES	1,340	1,340	1,340	1,340
19-7200-6227	CONTRACTUAL SERVICES	58,792	57,500	56,700	57,500
19-7200-6237	VANDALISM	0	310	310	310
19-7200-6240	RODENT CONTROL	5,400	5,400	5,400	5,400
19-7200-6243	TREE MAINTENANCE	37,697	21,450	21,450	22,500
19-7200-6244	STREET LIGHT MAINTENANCE	16,519	10,900	17,000	10,900
19-7200-6250	WATER	28,092	40,000	40,000	40,000
19-7200-6251	ELECTRICITY	469	8,690	2,590	8,690
TOTAL OPERATIONS		148,310	145,590	144,790	145,590
CAPITAL					
19-7200-8405	LANDSCAPE IMPROVEMENTS	348	1,000	1,800	1,000
19-7200-8406	IRRIGATION IMPROVEMENTS	0	150	150	150
TOTAL CAPITAL		348	1,150	1,950	1,150
SUB-PROGRAM TOTAL		148,658	146,740	146,740	146,740
FUNDING SOURCE: ASSESSMENT (\$104,712) GENERAL (\$43,078) ACREAGE: 17.00					

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD-ZONE 3

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
01-7300-6227	CONTRACTUAL SERVICES	6,271	6,470	6,470	6,470
01-7300-6240	RODENT CONTROL	1,296	1,300	1,300	1,300
01-7300-6243	TREE MAINTENANCE	7,498	8,350	8,350	8,350
01-7300-6250	WATER	10,130	13,400	13,400	13,400
01-7300-6251	ELECTRICITY	135	880	880	880
	TOTAL OPERATIONS	25,330	30,400	30,400	30,400
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	25,330	30,400	30,400	30,400
FUNDING SOURCE: GENERAL					

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD - ZONE 3

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
TOTAL PERSONNEL		0	0	0	0
OPERATIONS					
19-7300-6216	PROFESSIONAL SERVICES	1,500	1,500	1,500	1,500
19-7300-6227	CONTRACTUAL SERVICES	63,476	65,400	65,400	68,650
19-7300-6237	VANDALISM	0	150	150	150
19-7300-6240	RODENT CONTROL	7,704	7,710	7,710	7,710
19-7300-6243	TREE MAINTENANCE	54,563	51,980	51,980	54,580
19-7300-6250	WATER	57,406	72,220	72,220	74,390
19-7300-6251	ELECTRICITY	987	6,550	6,550	6,550
TOTAL OPERATIONS		185,634	205,510	205,510	213,530
CAPITAL					
19-7300-8405	LANDSCAPE IMPROVEMENTS	450	1,000	1,000	1,000
19-7300-8406	IRRIGATION IMPROVEMENTS	429	2,500	2,500	2,500
TOTAL CAPITAL		879	3,500	3,500	3,500
SUB-PROGRAM TOTAL		186,513	209,010	209,010	217,030
FUNDING SOURCE:					
ASSESSMENT (\$147,899)					
GENERAL (\$69,131)					
ACREAGE: 29.88					

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD-ZONE 4

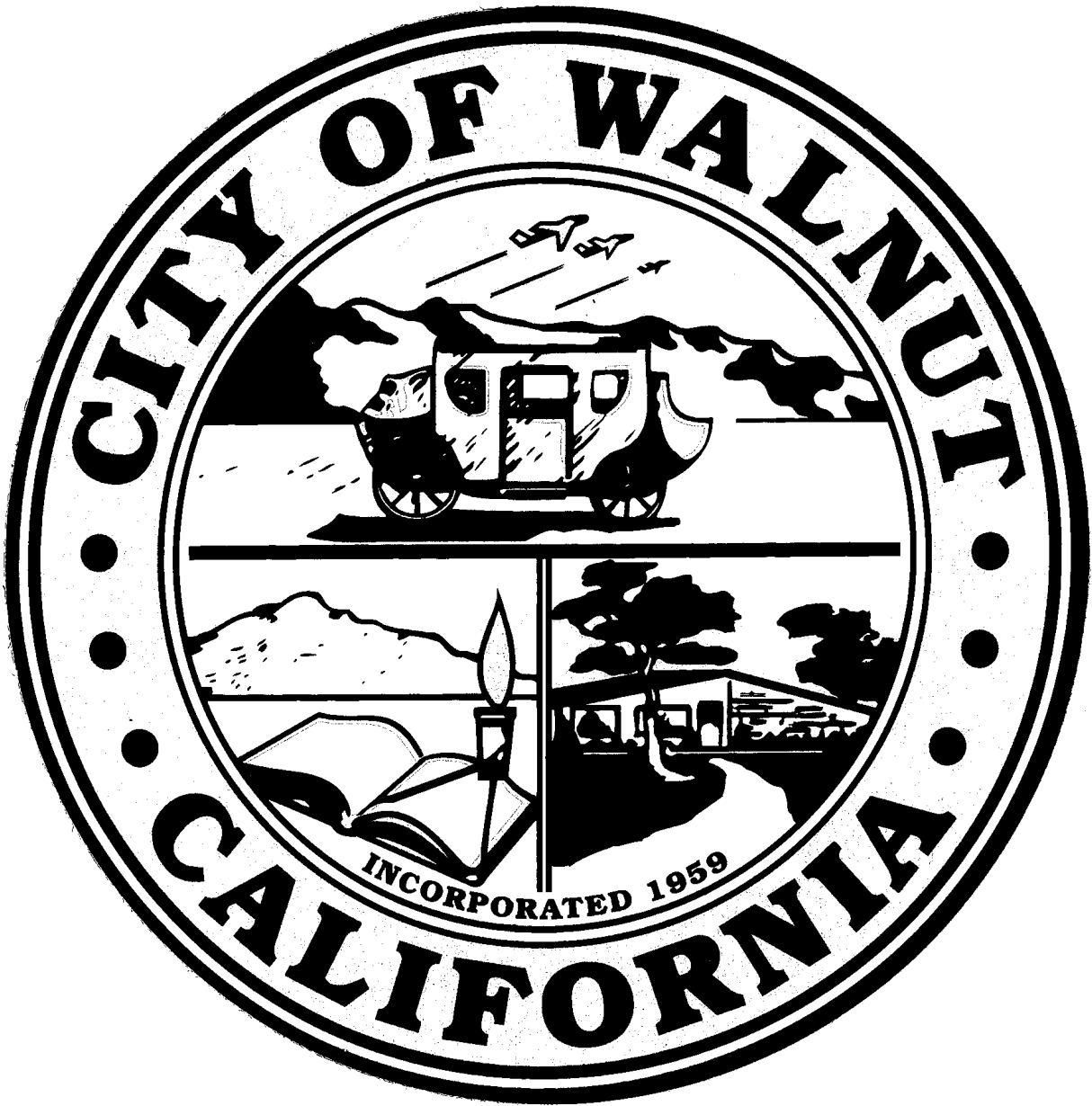
APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
01-7400-6227	CONTRACTUAL SERVICES	77,644	82,540	82,540	82,540
01-7400-6240	RODENT CONTROL	3,480	3,450	3,480	3,480
01-7400-6243	TREE MAINTENANCE	12,127	15,620	15,620	16,400
01-7400-6250	WATER	30,185	54,000	54,000	55,620
01-7400-6251	ELECTRICITY	1,476	5,850	5,820	5,820
	TOTAL OPERATIONS	124,912	161,460	161,460	163,860
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	124,912	161,460	161,460	163,860
FUNDING SOURCE: GENERAL					

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD - ZONE 4

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
19-7400-6216	PROFESSIONAL SERVICES	6,990	6,990	6,990	6,990
19-7400-6227	CONTRACTUAL SERVICES	271,505	279,430	279,430	294,000
19-7400-6237	VANDALISM	0	310	310	310
19-7400-6240	RODENT CONTROL	20,736	20,740	20,740	20,740
19-7400-6243	TREE MAINTENANCE	59,536	66,990	66,990	70,340
19-7400-6244	STREET LIGHT MAINTENANCE	97,446	80,780	80,780	80,780
19-7400-6250	WATER	208,843	250,000	250,000	257,500
19-7400-6251	ELECTRICITY	3,444	22,000	22,000	22,000
	TOTAL OPERATIONS	668,500	727,240	727,240	752,660
	CAPITAL				
19-7400-8405	LANDSCAPE IMPROVEMENTS	7,959	8,000	8,000	8,000
19-7400-8406	IRRIGATION IMPROVEMENTS	9,993	10,000	10,000	10,000
	TOTAL CAPITAL	17,952	18,000	18,000	18,000
	SUB-PROGRAM TOTAL	686,452	745,240	745,240	770,660
FUNDING SOURCE:					
ASSESSMENT (\$574,910)					
GENERAL (\$195,750)					
ACREAGE: 94.86					



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD - ZONE 5

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
TOTAL PERSONNEL		0	0	0	0
OPERATIONS					
19-7500-6216 PROFESSIONAL SERVICES		1,670	1,670	1,670	1,670
19-7500-6227 CONTRACTUAL SERVICES		145,208	149,570	149,570	157,100
19-7500-6237 VANDALISM		0	200	200	200
19-7500-6240 RODENT CONTROL		7,512	7,520	7,520	7,520
19-7500-6243 TREE MAINTENANCE		19,646	20,950	20,950	22,000
19-7500-6244 STREET LIGHT MAINTENANCE		20,903	17,840	17,840	17,840
19-7500-6250 WATER		66,131	81,000	81,000	83,430
19-7500-6251 ELECTRICITY		4,610	9,000	9,000	9,000
TOTAL OPERATIONS		265,680	287,750	287,750	298,760
CAPITAL					
19-7500-8405 LANDSCAPE IMPROVEMENTS		4,589	6,000	6,000	6,000
19-7500-8406 IRRIGATION IMPROVEMENTS		454	700	700	700
TOTAL CAPITAL		5,043	6,700	6,700	6,700
SUB-PROGRAM TOTAL		270,723	294,450	294,450	305,460
FUNDING SOURCE: ASSESSMENT (\$205,897) GENERAL (\$99,563) ACREAGE: 47.37					

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD-ZONE 6

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
01-7600-6227	CONTRACTUAL SERVICES	30,363	28,820	28,820	28,820
01-7600-6240	RODENT CONTROL	600	610	610	610
01-7600-6243	TREE MAINTENANCE	3,605	4,180	4,180	4,180
01-7600-6250	WATER	12,675	16,500	16,500	16,500
01-7600-6251	ELECTRICITY	5,995	13,750	13,750	13,750
	TOTAL OPERATIONS	53,238	63,860	63,860	63,860
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	53,238	63,860	63,860	63,860
FUNDING SOURCE: GENERAL					

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD - ZONE 6

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
TOTAL PERSONNEL		0	0	0	0
OPERATIONS					
19-7600-6216 PROFESSIONAL SERVICES		1,670	1,670	1,670	1,670
19-7600-6227 CONTRACTUAL SERVICES		93,519	96,330	96,330	101,150
19-7600-6237 VANDALISM		0	100	100	100
19-7600-6240 RODENT CONTROL		2,544	2,550	2,550	2,550
19-7600-6243 TREE MAINTENANCE		36,781	38,200	38,200	40,110
19-7600-6244 STREET LIGHT MAINTENANCE		59,817	36,800	61,500	36,800
19-7600-6250 WATER		61,883	70,000	70,000	72,100
19-7600-6251 ELECTRICITY		9,377	46,000	21,300	46,000
TOTAL OPERATIONS		265,591	291,650	291,650	300,480
CAPITAL					
19-7600-8405 LANDSCAPE IMPROVEMENTS		1,251	2,000	2,000	2,000
19-7600-8406 IRRIGATION IMPROVEMENTS		884	1,900	1,900	1,900
TOTAL CAPITAL		2,135	3,900	3,900	3,900
SUB-PROGRAM TOTAL		267,725	295,550	295,550	304,380
FUNDING SOURCE: ASSESSMENT (\$240,159) GENERAL (\$64,221) ACREAGE: 29.21					

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD-ZONE 7

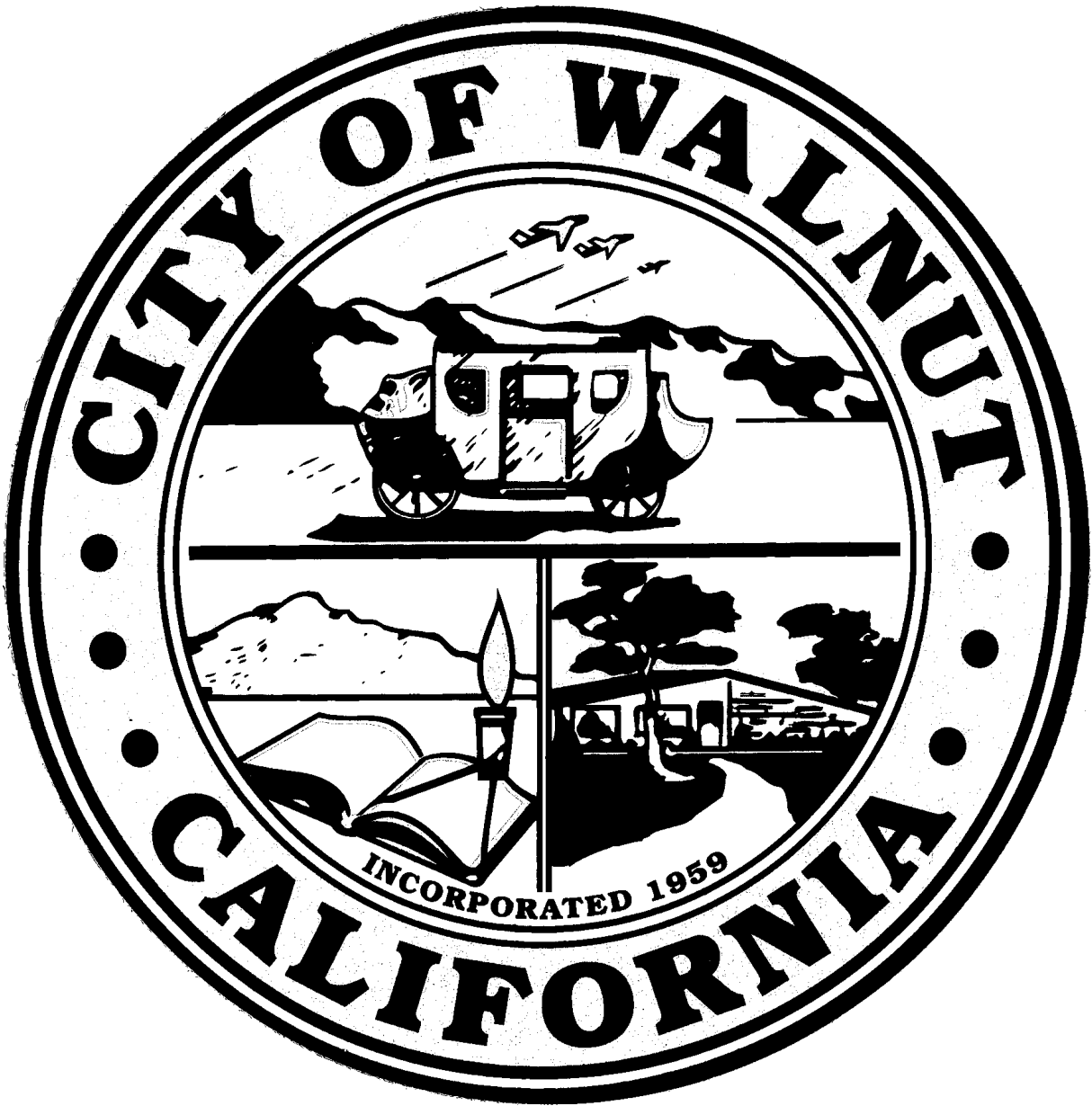
APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE 2025-26 APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
01-7700-6227	CONTRACTUAL SERVICES	25,528	26,300	26,300	26,300
01-7700-6240	RODENT CONTROL	1,248	1,250	1,250	1,250
01-7700-6243	TREE MAINTENANCE	11,481	13,450	13,450	13,450
01-7700-6250	WATER	11,481	18,830	18,830	18,830
01-7700-6251	ELECTRICITY	264	1,720	1,720	1,720
	TOTAL OPERATIONS	50,002	61,550	61,550	61,550
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	50,002	61,550	61,550	61,550
FUNDING SOURCE: GENERAL					

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD - ZONE 7

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
19-7700-6216	PROFESSIONAL SERVICES	1,500	1,500	1,500	1,500
19-7700-6227	CONTRACTUAL SERVICES	71,234	73,380	73,380	77,040
19-7700-6237	VANDALISM	0	100	100	100
19-7700-6240	RODENT CONTROL	3,588	3,590	3,590	3,590
19-7700-6243	TREE MAINTENANCE	31,042	36,100	41,100	36,100
19-7700-6244	STREET LIGHT MAINTENANCE	17,976	13,970	13,970	13,970
19-7700-6250	WATER	45,922	53,200	48,200	53,200
19-7700-6251	ELECTRICITY	365	5,500	5,500	5,500
	TOTAL OPERATIONS	171,628	187,340	187,340	194,410
	CAPITAL				
19-7700-8405	LANDSCAPE IMPROVEMENTS	5,375	2,900	2,900	2,900
19-7700-8406	IRRIGATION IMPROVEMENTS	1,522	2,000	2,000	2,000
	TOTAL CAPITAL	6,897	4,900	4,900	4,900
	SUB-PROGRAM TOTAL	178,526	192,240	192,240	199,310
FUNDING SOURCE:					
ASSESSMENT (\$158,607)					
GENERAL (\$40,703)					
ACREAGE: 25.39					

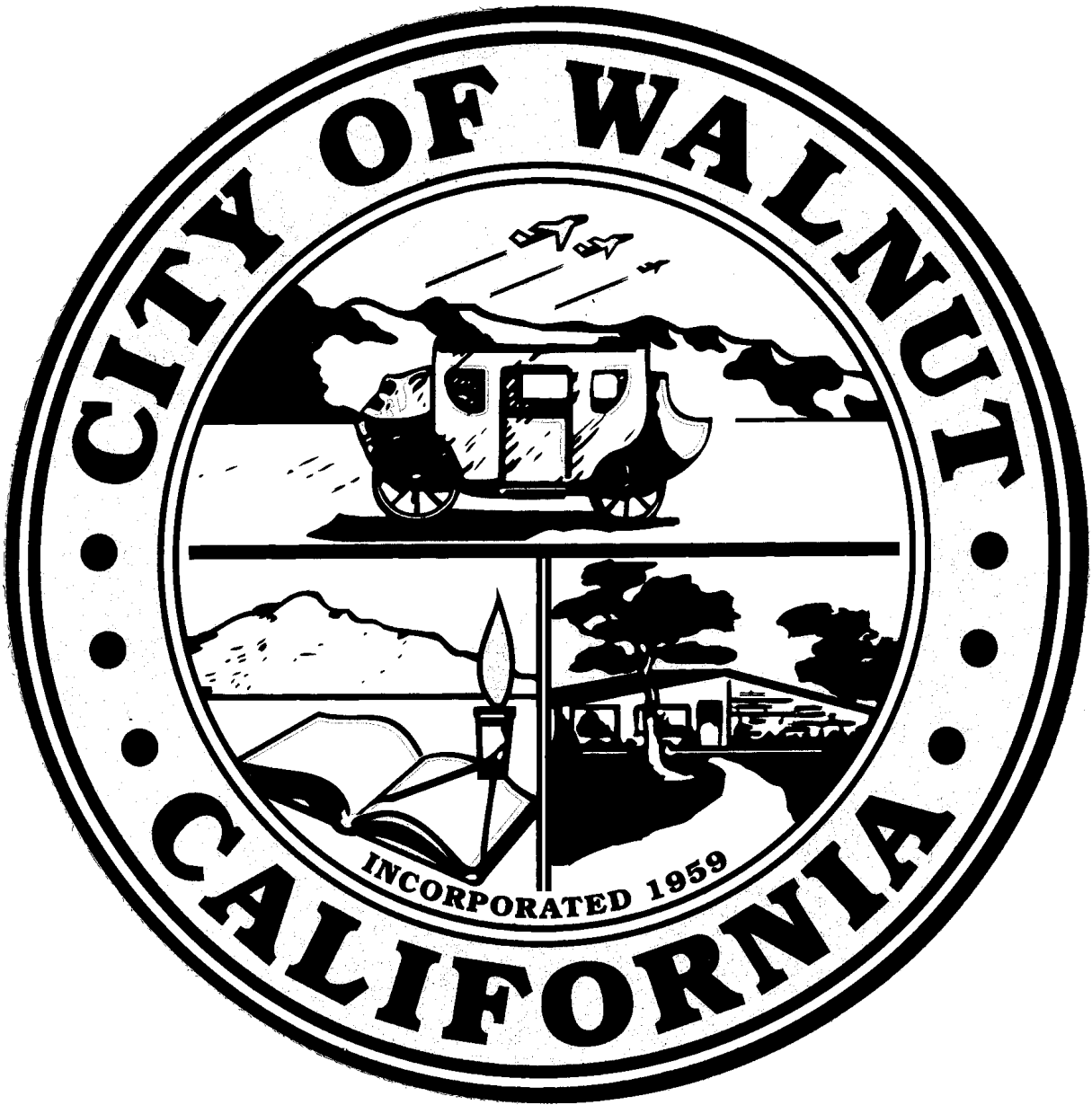


**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD - ZONE 8

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
19-7800-6216	PROFESSIONAL SERVICES	2,270	2,270	2,270	2,270
19-7800-6227	CONTRACTUAL SERVICES	109,937	116,000	115,000	116,000
19-7800-6237	VANDALISM	0	410	410	410
19-7800-6240	RODENT CONTROL	6,072	6,080	6,080	6,080
19-7800-6243	TREE MAINTENANCE	30,705	27,300	28,300	27,300
19-7800-6244	STREET LIGHT MAINTENANCE	10,845	11,520	11,520	11,520
19-7800-6250	WATER	123,611	129,700	129,700	129,700
19-7800-6251	ELECTRICITY	1,549	7,140	7,140	7,140
	TOTAL OPERATIONS	284,989	300,420	300,420	300,420
	CAPITAL				
19-7800-8405	LANDSCAPE IMPROVEMENTS	1,274	4,000	4,000	4,000
19-7800-8406	IRRIGATION IMPROVEMENTS	16,239	15,000	15,000	15,000
	TOTAL CAPITAL	17,513	19,000	19,000	19,000
	SUB-PROGRAM TOTAL	302,501	319,420	319,420	319,420
FUNDING SOURCE:					
ASSESSMENT (\$226,180)					
GENERAL (\$112,810)					
ACREAGE: 20.25					

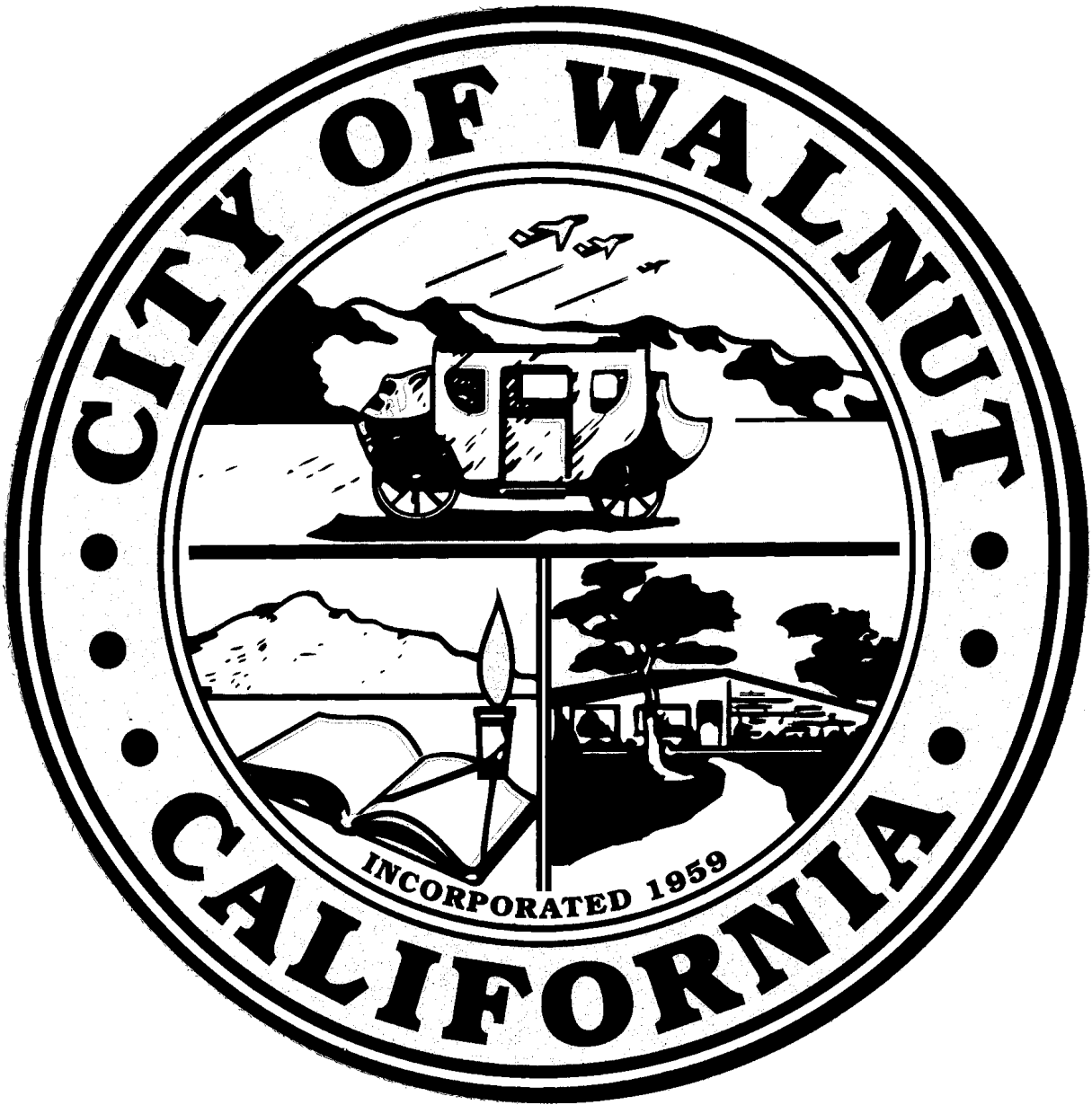


**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD - ZONE 9

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
18-7900-6216	PROFESSIONAL SERVICES	1,570	1,570	1,570	1,570
18-7900-6227	CONTRACTUAL SERVICES	445,326	460,000	460,000	500,000
18-7900-6237	VANDALISM	0	2,500	2,500	2,500
18-7900-6240	RODENT CONTROL	22,200	22,200	22,200	22,200
18-7900-6242	STORM DRAIN	0	25,000	15,000	25,000
18-7900-6243	TREE MAINTENANCE	34,152	30,000	30,000	30,000
18-7900-6244	STREET LIGHT MAINTENANCE	14,461	10,710	10,710	10,710
18-7900-6250	WATER	64,399	131,200	131,200	135,200
18-7900-6251	ELECTRICITY	31,915	53,290	53,290	53,290
	TOTAL OPERATIONS	614,023	736,470	726,470	780,470
	CAPITAL				
18-7900-8405	LANDSCAPE IMPROVEMENTS	4,327	1,500	6,500	6,500
18-7900-8406	IRRIGATION IMPROVEMENTS	55,738	75,000	80,000	80,000
	TOTAL CAPITAL	60,065	76,500	86,500	86,500
	SUB-PROGRAM TOTAL	674,088	812,970	812,970	866,970
FUNDING SOURCE:					
ASSESSMENT (\$782,165)					
ACREAGE: 93.5					

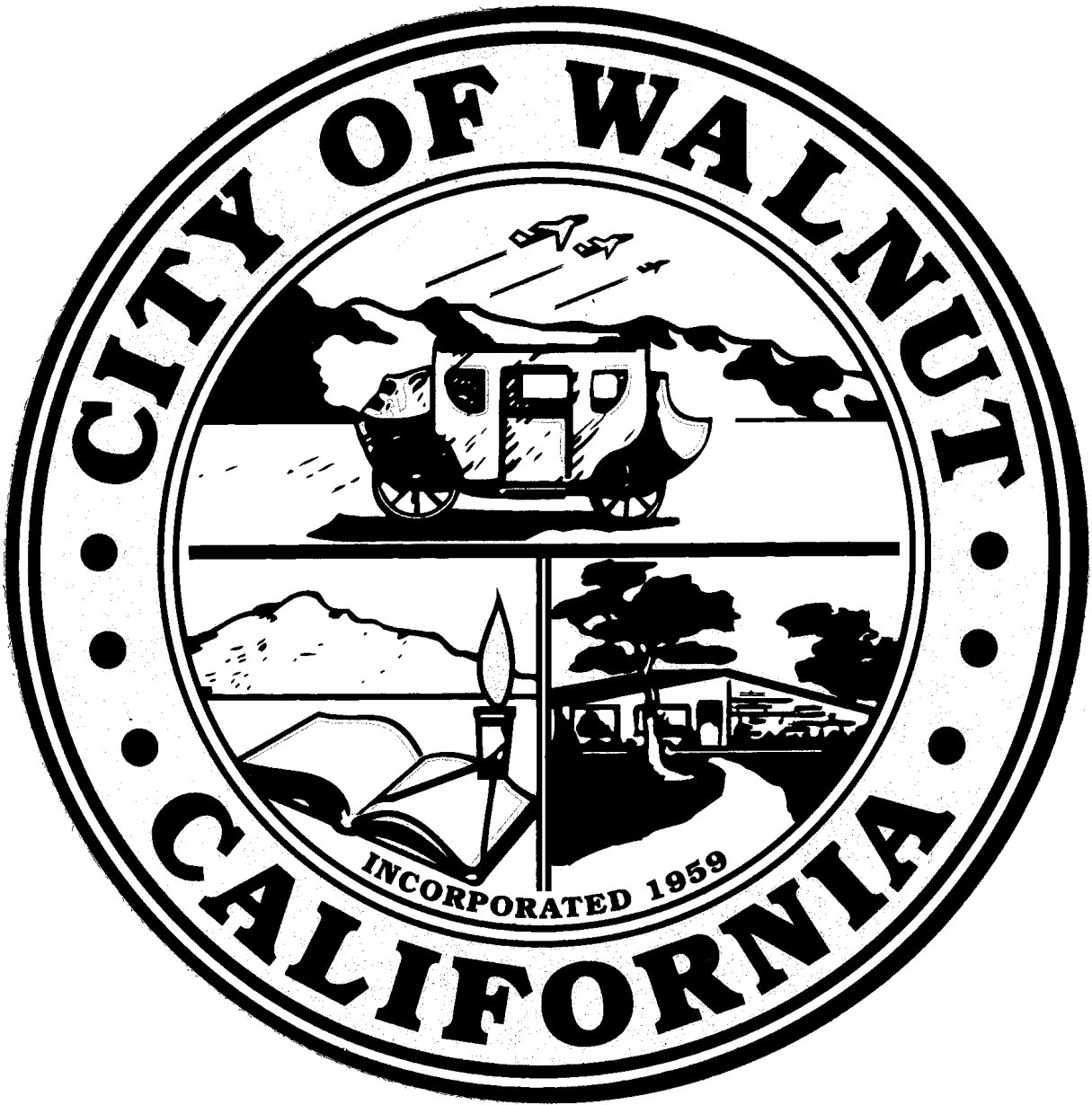


**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD - ZONE 11

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
TOTAL PERSONNEL		0	0	0	0
OPERATIONS					
19-7911-6216 PROFESSIONAL SERVICES		620	620	620	620
19-7911-6227 CONTRACTUAL SERVICES		0	700	200	750
19-7911-6244 STREET LIGHT MAINTENANCE		994	600	1,100	600
TOTAL OPERATIONS		1,614	1,920	1,920	1,970
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		1,614	1,920	1,920	1,970
FUNDING SOURCE: ASSESSMENT (\$1,220) GENERAL (\$750) ACREAGE: NONE					



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: LOSMD - ZONE 12

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
TOTAL PERSONNEL		0	0	0	0
OPERATIONS					
19-7912-6216	PROFESSIONAL SERVICES	720	720	720	720
19-7912-6227	CONTRACTUAL SERVICES	10,305	10,620	10,620	11,200
19-7912-6237	VANDALISM	0	100	100	100
19-7912-6240	RODENT CONTROL	1,392	1,400	1,400	1,400
19-7912-6243	TREE MAINTENANCE	2,003	3,150	3,150	3,150
19-7912-6244	STREET LIGHT MAINTENANCE	1,920	2,120	2,120	2,120
19-7912-6250	WATER	5,444	6,730	6,730	6,930
19-7912-6251	ELECTRICITY	168	1,100	1,100	1,100
TOTAL OPERATIONS		21,952	25,940	25,940	26,720
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		21,952	25,940	25,940	26,720
FUNDING SOURCE:					
ASSESSMENT (\$16,840)					
GENERAL (\$9,880)					
ACREAGE: 1.41					

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: CAPITAL EQUIP REPLACEMENT

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
	PERSONNEL					
	TOTAL PERSONNEL	0	0	0	0	0
	OPERATIONS					
	TOTAL OPERATIONS	0	0	0	0	0
	CAPITAL					
25-9100-8402	MACHINERY & EQUIPMENT	367,598	120,000	120,000	120,000	100,000
	TOTAL CAPITAL	367,598	120,000	120,000	120,000	100,000
	SUB-PROGRAM TOTAL	367,598	120,000	120,000	120,000	100,000
FUNDING SOURCE: CAPITAL EQUIPMENT						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26

CAPITAL EQUIPMENT PURCHASE & REPLACEMENT (FUND 25-9100)

The Capital Equipment Purchase & Replacement fund was established to provide for the timely acquisition or replacement of the City's vehicles and major pieces of equipment.

CAPITAL:

8402 **Machinery & Equipment**
 Provides for the purchase of two (2) City vehicles.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: PARK GRANTS

APPROPRIATION DETAIL					
		2023-24		2024-25	
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED	APPROVED
				BUDGET ESTIMATE	BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
28-9696-6246	SR. CTR: BUILDING MAINTENANCE	17,710	25,000	25,000	30,000
	TOTAL OPERATIONS	17,710	25,000	25,000	30,000
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	17,710	25,000	25,000	30,000
FUNDING SOURCE: MEASURE "A" (M&S) (\$30,000)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
PARK GRANTS (28-9696)

Funding for the projects listed below is provided by grants through the Los Angeles County Safe Neighborhood Parks Act of 1996 and Measure A Maintenance & Services (M&S).

OPERATIONS:

6246 **Building Maintenance**

Provides for a portion of maintenance costs at the Senior Center facility.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: ENVIRONMENTAL SERVICES

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
29-5600-6216	PROFESSIONAL SERVICES	206,295	175,000	175,000	175,000
29-5600-6227	CONTRACTUAL SERVICES	26,469	50,000	50,000	50,000
	TOTAL OPERATIONS	232,764	225,000	225,000	225,000
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	232,764	225,000	225,000	225,000
FUNDING SOURCE: MEASURE W (\$225,000)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

ENVIRONMENTAL SERVICES (29-5600)

In November 2018, Measure W was approved County-wide by a two-thirds voting majority, committing an estimated \$300 million per year from a 2.5 cents a square foot parcel tax to property owners located in the Los Angeles County Flood Control District used to fund projects for the Safe Clean Water Program, which will improve local water supply and water quality. Similar to the existing Prop A, Prop C, Measure M, and Measure R, funds are restricted to certain uses and may be put to work by cities for approved projects.

The Environmental Services Division provides for the interpretation, analysis, and compliance of Local, State, and Federal environmental regulations. This is accomplished through the development, implementation, reporting, and education of waste management, waste reduction, air quality, water quality, conservation programs, and information for the community, City Council, and City staff.

OPERATIONS:

6216 Professional Services

Provides for assistance in administering the City's National Pollutant Discharge Elimination System (NPDES) Programs; including County storm drain/outfall/catch basin mapping, annual permits (2) with Regional Water Quality Control Board (Citywide NPDES & City Yard), NPDES required water testing and monitoring programs, NPDES permit regulation compliance, including new NPDES required industrial/commercial/development inspection & mapping programs and minimum controls measures for TMDL compliance, NPDES Watershed Management Plan (WMP) required digital mapping of minimum control measures, legal fees, Disadvantaged Business Enterprise Program, Department of Toxic Substance Control manifest fee, and sanitary sewer overflow fee. (Partially funded out of 01-5600-6216)

6227 Contractual Services

Provides for contractual services for Water Quality Testing and Monitoring of the Upper San Gabriel River Watershed and Harbors Toxics in lower San Gabriel River (NPDES/WMP requirements).

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: RECYCLING GRANT

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
TOTAL PERSONNEL		0	0	0	0	0
OPERATIONS						
TOTAL OPERATIONS		0	0	0	0	0
CAPITAL						
33-5605-8410 IMPROVEMENTS OTHER THAN BLDGS		9,233	13,110	13,110	13,110	7,300
TOTAL CAPITAL		9,233	13,110	13,110	13,110	7,300
SUB-PROGRAM TOTAL		9,233	13,110	13,110	13,110	7,300
FUNDING SOURCE: GENERAL RECYCLING GRANT (\$7,300)						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
RECYCLING GRANT (33-5605)

The Recycling Grant provides funds for the augmentation of waste reduction programs to enable the City to meet its AB 939 and SB 1016 goals. This grant will provide for recycling in City facilities, parks, trails, and schools. This is funded through a grant from the California Department of Conservation pursuant to the California Beverage Container Recycling and Litter Reduction Act. This will also assist the State to maintain an 80 percent recycling rate for all California Refund Value (CRV) beverage containers.

CAPITAL:

8410 Improvements other than Buildings

Provides for the purchase of recycling equipment for the City's facilities, parks, trails, and local schools. Some site preparation included.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC WORKS

SUB-PROGRAM: PARKS MAINTENANCE

APPROPRIATION DETAIL						
		2023-24		2024-25		2025-26
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
TOTAL PERSONNEL		0	0	0	0	0
OPERATIONS						
37-9100-6290	SPECIAL MAINTENANCE PROJECTS	0	85,000	85,000	0	0
TOTAL OPERATIONS		0	85,000	85,000	0	0
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		0	85,000	85,000	0	0
FUNDING SOURCE: MEASURE A (CATEGORY 1)						

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

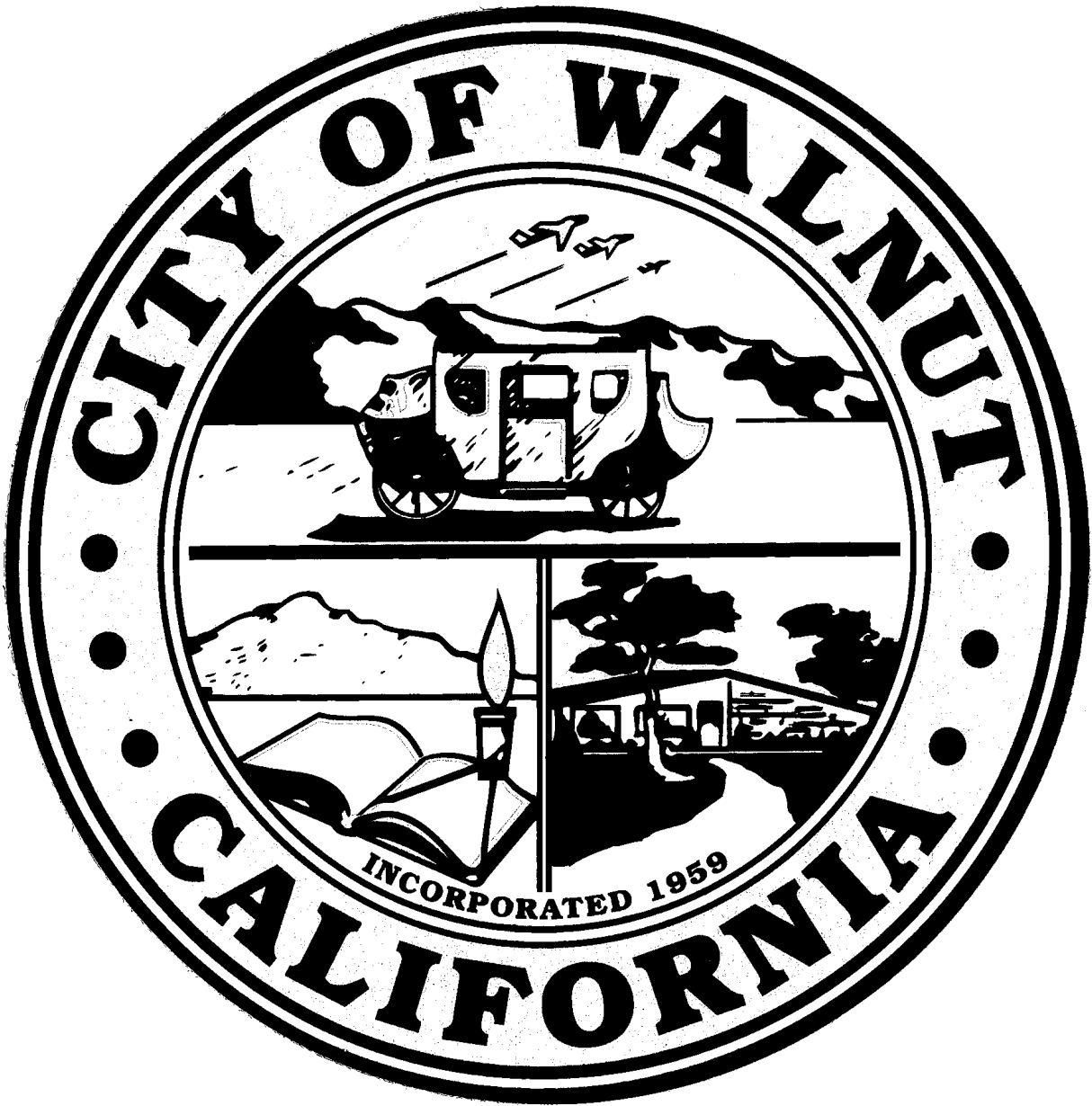
PARKS MAINTENANCE (37-9100)

The Parks Maintenance Division provides for the maintenance of all City parks, which are comprised of 11 parks for a combined total of 105.2 acres. Funding for the projects listed below is provided by grants through Measure A Category 1.

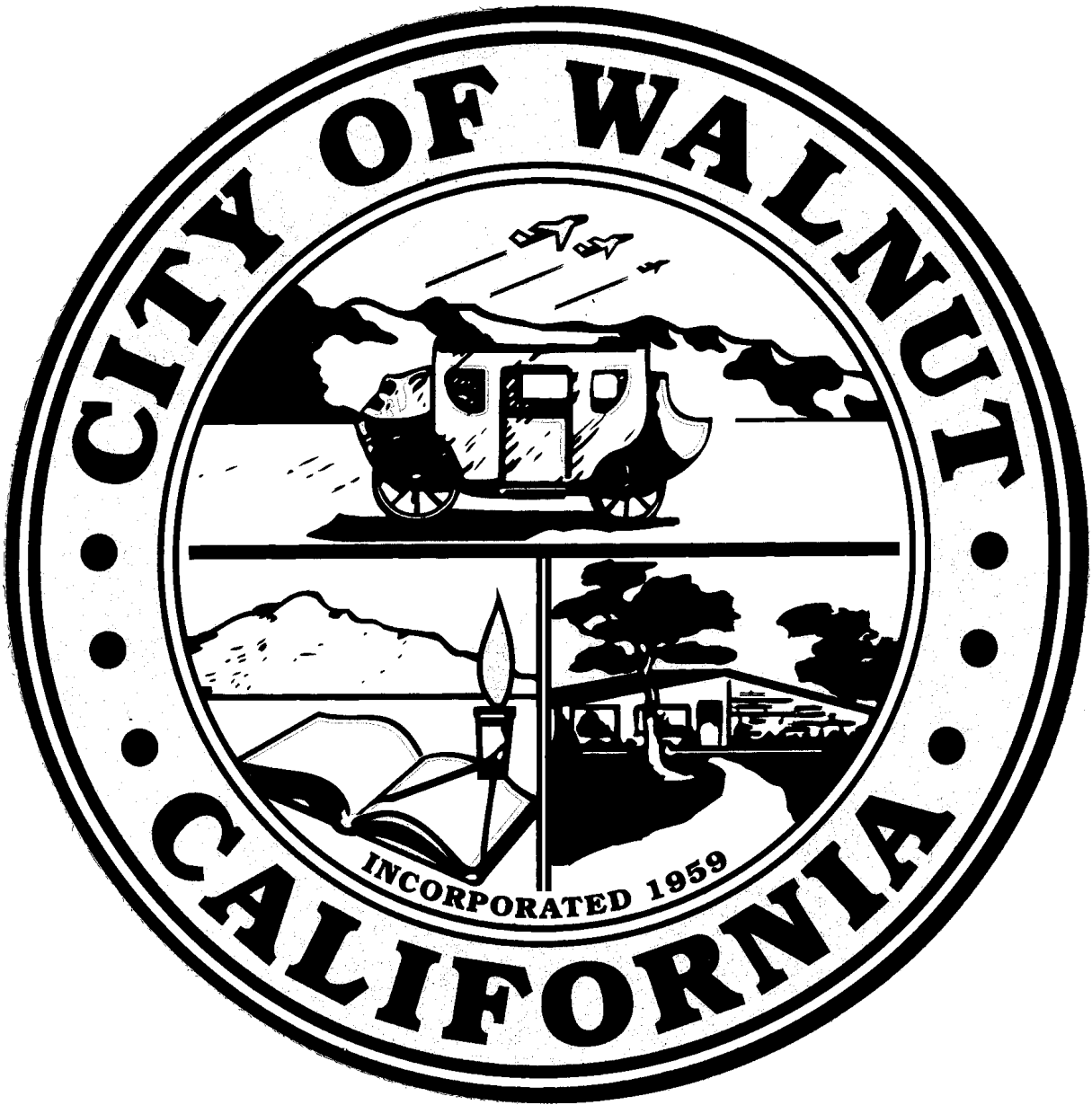
OPERATIONS:

6290 Special Maintenance Projects

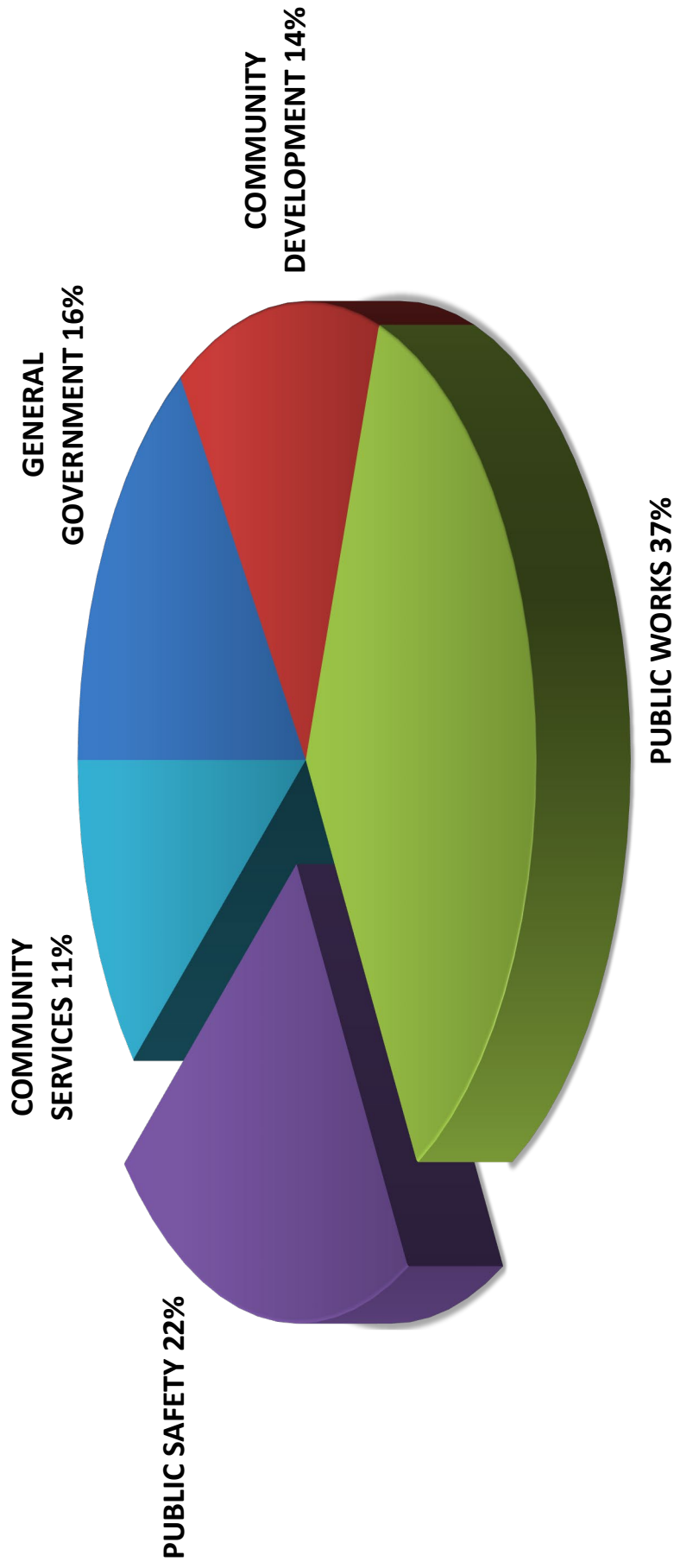
Provides for special projects in the parks, such as grading/renovating sports fields, upgrading irrigation systems, upgrades to LED lighting at restrooms facilities and parking lots, and installation of automated sports field lighting. (Formerly charged to 01-9100-6290).



Public Safety



PUBLIC SAFETY FISCAL YEAR 2025-26



**Total Public Safety Budget
\$5,521,710**

CITY OF WALNUT

PUBLIC SAFETY

PROGRAM GOALS & PERFORMANCE MEASURES

The Public Safety Program includes the following sub-programs: Public Safety Administration, General Law Enforcement, Helicopter Services, Crime Prevention, Hazard Mitigation, Volunteers on Patrol, Vehicle Code Fines, and Citizens Options for Public Safety (COPS). The City's law enforcement services will continue to be provided under contract with the Los Angeles County Sheriff's Department. Staff will work to meet various aspects of the City's Mission Statement to "...exceed expectations of the people of Walnut" and "collaborate with the community to enhance our civic pride" in the Public Safety Program.

In 2025-26, the Public Safety Program will work to achieve the following goals:

1. Maintain a close collaboration with the County's Fire and Sheriff's Departments to ensure adequate staffing and response levels for public safety. Additionally, the City will hold annual meetings with the Sheriff's and Fire Departments to discuss public safety issues and explore ways to implement innovative crime prevention strategies.
2. Use the City of Walnut app, website, and social media platforms to keep residents informed about public safety issues and share emergency preparedness information with the community.
3. Continue to grow and expand the City's Walnut Business Watch Program. The City will encourage the active participation of Walnut business owners in cooperation with Walnut Sheriff's Station Deputies as we aim to prevent crime in our commercial and industrial locations.

In 2024-25, the Public Safety Program worked to achieve the following goals:

1. Maintain functionality of primary and backup EOC sites.

Performance Measure: Completed. Staff continues to monitor and maintain primary and backup EOC sites throughout the City.

2. Continue to maintain the inventory system established for the City's Emergency Operations supplies.

Performance Measure: Completed. Staff continues to monitor and maintain the inventory of the City's Emergency Operations supplies.

3. Conduct annual training for key City Staff in appropriate areas of EOC activation using the Walnut EOC Activation Guide created by Staff.

Performance Measure: Completed. Staff attended FEMA workshops and various training series.

4. The City will continue to work closely with the County's Fire and Sheriff's Departments to ensure proper staffing and response levels are maintained for the overall safety of the public. In addition, the City will host annual meetings with the Sheriff's Department and the Fire Department to discuss public safety matters.

Performance Measure: Completed. Staff hosted its annual joint meeting with the County's Fire and Sheriff Departments. Staff also attended various meetings with the Walnut Sheriff Department Administration Staff to ensure that proper staffing and response levels are maintained.

5. Continue to utilize the City's mobile app, website, and social media pages to inform residents of Public Safety matters and provide Emergency Preparedness information to the community.

Performance Measure: Completed. Staff utilized the City's mobile app, website, and social media platforms to provide information to the community regarding Public Safety matters as well as information regarding emergency preparedness.

**Public Safety
Measurable Outputs**

Output	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
National Night Out Event Attendees	0	0	1000	1250	1250
Neighborhood Watch Meetings	0	0	30	31	31
Public Safety Seminars	0	0	0	0	0
Number of Volunteers on Patrol	10	10	15	15	15
Joint City Council/Sheriff Meetings	0	0	1	1	1
Walnut Business Watch Meetings	0	0	0	3	4

FY 2025-26 Public Safety Goals and Relationship to the Mission Statement
In FY 2025-26, the Public Safety Department has identified three major goals: 1. Maintain a close collaboration with the County's Fire and Sheriff's Departments to ensure adequate staffing and response levels for public safety. Additionally, the City will hold annual meetings with the Sheriff's and Fire Departments to discuss public safety issues and explore ways to implement innovative crime prevention strategies. 2. Use the City of Walnut app, website, and social media platforms to keep residents informed about public safety issues and share emergency preparedness information with the community. 3. Continue to grow and expand the City's Walnut Business Watch Program. The City will encourage the active participation of Walnut business owners in cooperation with Walnut Sheriff's Station Deputies as we aim to prevent crime in our commercial and industrial locations. The aforementioned goals continue to provide a <i>High Level of Safety and Services</i> for the residents of Walnut through ongoing, proactive efforts and services dedicated to protecting the lives, property, well-being, and high quality of life of Walnut residents. It involves the coordination of law enforcement, fire protection, emergency preparedness, and community outreach to ensure a secure and resilient environment. Through continued investment in Public Safety and modern communication tools, the City of Walnut works to prevent emergencies, respond effectively to incidents, and foster public trust and engagement. Public safety is the core pillar of the City's commitment to maintaining a high quality of life for Walnut.

**CITY OF WALNUT
PROGRAM SUMMARY
PUBLIC SAFETY**

	2023-24		2024-25		2025-26
	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL EXPENSE	151,002	173,090	173,090	150,270	155,560
OPERATIONS EXPENSE	4,846,652	5,257,150	5,620,867	5,475,690	5,366,150
TOTAL OPERATING EXPENSE	4,997,655	5,430,240	5,793,957	5,625,960	5,521,710
CAPITAL	0	0	0	0	0
PROGRAM TOTAL	4,997,655	5,430,240	5,793,957	5,625,960	5,521,710
TOTAL FULL-TIME EMPLOYEES	0.85	0.75	0.75	0.75	0.65
BY SUB-PROGRAM	ACCT NO.		FY25/26 BUDGET		
GENERAL FUND					
PUBLIC SAFETY ADMINISTRATION	01-8000				246,470
GENERAL LAW ENFORCEMENT	01-8100				4,683,260
HELICOPTER SERVICES	01-8101				10,000
SPECIAL ENFORCEMENT	01-8102				200,000
CRIME PREVENTION	01-8400				0
VOLUNTEERS ON PATROL	01-8900				1,400
					<u>5,141,130</u>
SPECIAL REVENUE FUNDS					
ARPA - GENERAL LAW ENFORCEMENT	08-8100				50,000
CITIZEN'S OPTIONS FOR PUB SFTY FUND	07-8003				233,300
VEHICLE CODE FINES FUND	05-8200				97,280
					<u>380,580</u>
					<u>5,521,710</u>

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC SAFETY

SUB-PROGRAM: PUBLIC SAFETY ADMIN.

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
	PERSONNEL					
01-8000-5101	REGULAR SALARIES	39,615	40,370	40,370	38,940	48,740
01-8000-5105	HEALTH & LIFE INSURANCE	5,730	6,300	6,300	6,370	6,550
01-8000-5107	WORKERS' COMPENSATION	745	790	790	750	1,000
01-8000-5108	PERS	17,291	22,880	22,880	21,600	29,070
01-8000-5110	MEDICARE	633	780	780	640	710
01-8000-5111	SICK LEAVE/VACATION BUYBACK	0	8,160	8,160	2,000	6,850
01-8000-5113	DEFERRED COMP MATCH	0	0	0	0	150
	TOTAL PERSONNEL	64,014	79,280	79,280	70,300	93,070
	OPERATIONS					
01-8000-6201	CONFERENCE & MEETINGS	393	500	500	500	500
01-8000-6215	VEHICLE/CELL ALLOWANCE	1,402	1,350	1,350	1,350	1,400
01-8000-6227	CONTRACTUAL SERVICES	101,609	129,000	129,000	129,000	148,500
01-8000-6256	EQUIPMENT USAGE	498	390	390	390	380
01-8000-6265	COMPUTER USAGE	2,719	2,330	2,330	2,330	2,620
	TOTAL OPERATIONS	106,622	133,570	133,570	133,570	153,400
	CAPITAL					
	TOTAL CAPITAL	0	0	0	0	0
	SUB-PROGRAM TOTAL	170,636	212,850	212,850	203,870	246,470
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	0.35	0.25	0.25	0.25

**CITY OF WALNUT
ANNUAL BUDGET DETAIL**

2025-26

PUBLIC SAFETY ADMINISTRATION (8000)

Public Safety Administration provides for the overall administration of the City's public safety program and contracts. The public safety programs covered are general contract administration, crime prevention, Volunteers on Patrol, COPS Grant.

PERSONNEL:

5101 Regular Salaries

Director of Administrative Services – 25%

Responsible for managing all operations of the Administrative Services Department, to include Administrative Services, City Clerk, Human Resources, Risk Management, Computer Services, and Public Safety Divisions. Is tasked with setting goals and the preparation of budgets for the Administrative Services Division, and overseeing the management and supervision of employees. (20% in 01-4502, 30% in 01-4700, 25% in 41-5800)

5105 - 5111 See Appendix

OPERATIONS:

6201 Conference & Meeting

Provides for an annual joint meeting with City Council and the Sheriff's/Fire Department.

6215 Vehicle/Cell Allowance

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

6227 Contractual Services

Provides for payment to contracted agency for seven (7) crossing guards for Walnut schools. The 8th crossing guard is paid out of 07-8003-6227.

6256 - 6265 See Appendix

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC SAFETY

SUB-PROGRAM: GENERAL LAW ENFORCEMENT

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
01-8100-6227	CONTRACTUAL SERVICES	4,011,109	3,818,200	3,818,200	4,483,560
01-8100-6227	CONTRACTUAL SERVICES- CRIME PREVENTION	0	0	0	192,200
01-8100-6247	EQUIPMENT MAINTENANCE	180	5,000	2,680	5,000
01-8100-6272	CRIME PREVENTION PROGRAM SUPPLIES	0	0	0	2,500
	TOTAL OPERATIONS	4,011,289	3,823,200	3,820,880	4,683,260
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	4,011,289	3,823,200	3,820,880	4,683,260
FUNDING SOURCE: GENERAL					

**CITY OF WALNUT
ANNUAL BUDGET DETAIL**

2025-26

GENERAL LAW ENFORCEMENT (8100)

General Law Enforcement provides for the contractual agreement with the Los Angeles County Sheriff's Department to provide personnel and equipment for general law enforcement services in the City of Walnut.

OPERATIONS:

6227 Contractual Services

Provides for payment to the Los Angeles County Sheriff's Department for general law enforcement services, including liability insurance. Services include (2.0) 40-hour deputies, and (6.6) 56-hour deputies.

6227 Contractual Services – Additional Support

Provides for payment to the Los Angeles County Sheriff's Department for Team Leader. In (Formerly charged to 01-8400-6227).

6272 Crime Prevention Program Supplies

Provides for Neighborhood Watch signs, recognition of the City's Sheriff volunteers, and other program supplies as needed. (Formerly charged to 01-8400-6272).

6247 Equipment Maintenance

Provides for the calibration of two (2) Lidar guns, the maintenance of applicable equipment, and the purchase of supplies as needed.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC SAFETY

SUB-PROGRAM: GENERAL LAW ENFORCEMENT

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
	PERSONNEL					
	TOTAL PERSONNEL	0	0	0	0	0
	OPERATIONS					
08-8100-6227	CONTRACTUAL SERVICES	352,996	763,000	1,132,187	1,082,190	50,000
08-8100-6247	EQUIPMENT MAINTENANCE	0	3,000	0	3,000	0
	TOTAL OPERATIONS	352,996	766,000	1,132,187	1,085,190	50,000
	CAPITAL					
	TOTAL CAPITAL	0	0	0	0	0
	SUB-PROGRAM TOTAL	352,996	766,000	1,132,187	1,085,190	50,000
AMERICAN RESCUE PLAN ACT (ARPA)						

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

GENERAL LAW ENFORCEMENT (08-8100)

General Law Enforcement provides for the contractual agreement with the Los Angeles County Sheriff's Department to provide personnel and equipment for general law enforcement services in the City of Walnut.

OPERATIONS:

6227 Contractual Services

Provides for payment to the Los Angeles County Sheriff's Department for general law enforcement services, including liability insurance. In Fiscal Year 2025-26, moved to 01-8100-6227.

6247 Equipment Maintenance

Provides for the calibration of two (2) Lidar guns, the maintenance of applicable equipment, and the purchase of supplies as needed. In Fiscal Year 2025-26, moved to 01-8100-6227.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC SAFETY

SUB-PROGRAM: HELICOPTER SERVICES

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
	PERSONNEL					
	TOTAL PERSONNEL	0	0	0	0	0
	OPERATIONS					
01-8101-6227	CONTRACTUAL SERVICES	2,231	10,000	10,000	10,000	10,000
	TOTAL OPERATIONS	2,231	10,000	10,000	10,000	10,000
	CAPITAL					
	TOTAL CAPITAL	0	0	0	0	0
	SUB-PROGRAM TOTAL	2,231	10,000	10,000	10,000	10,000
FUNDING SOURCE: GENERAL						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
HELICOPTER SERVICES (8101)

Helicopter Services provides for the contractual agreement with the Los Angeles County Sheriff's Department to provide personnel and equipment for helicopter services for emergency situations.

OPERATIONS:

6227 Contractual Services

Provides for payment to the Los Angeles County Sheriff's Department for helicopter patrol services on an as-needed basis.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC SAFETY

SUB-PROGRAM: SPECIAL ENFORCEMENT

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
	PERSONNEL					
	TOTAL PERSONNEL	0	0	0	0	0
	OPERATIONS					
01-8102-6227	CONTRACTUAL SERVICES-ADDITIONAL SUPPORT	0	0	0	0	200,000
	TOTAL OPERATIONS	0	0	0	0	200,000
	CAPITAL					
	TOTAL CAPITAL	0	0	0	0	0
	SUB-PROGRAM TOTAL	0	0	0	0	200,000
FUNDING SOURCE: DEVELOPMENT AGREEMENTS						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
SPECIAL ENFORCEMENT (8102)

General Law Enforcement provides for the contractual agreement with the Los Angeles County Sheriff's Department to provide personnel and equipment for general law enforcement services in the City of Walnut.

OPERATIONS:

6227 Contractual Services – Additional Support

Provides for payment to the Los Angeles County Sheriff's Department for additional deputy support, traffic suppression, burglary suppression, and overtime.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC SAFETY

SUB-PROGRAM: CRIME PREVENTION

APPROPRIATION DETAIL						
		2023-24		2024-25		2025-26
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
TOTAL PERSONNEL		0	0	0	0	0
OPERATIONS						
01-8400-6227	CONTRACTUAL SERVICES	181,562	188,000	188,000	188,000	0
01-8400-6272	CRIME PREVENTION PROGRAM SUPPLIES	88	2,500	2,350	2,500	0
TOTAL OPERATIONS		181,650	190,500	190,350	190,500	0
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		181,650	190,500	190,350	190,500	0
FUNDING SOURCE: GENERAL						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
CRIME PREVENTION (8400)

Crime Prevention supplements the contractual agreement with the Los Angeles County Sheriff's Department. Crime Prevention conducts and coordinates various public information and community involvement programs including Business Watch and Neighborhood Watch. The contract provides for related employee salary and benefits, equipment, and the City's National Night Out.

OPERATIONS:

6227 Contractual Services

Provides for payment to the Los Angeles County Sheriff's Department for 50% of the Team Leader. In Fiscal Year 2025-26, moved to 01-8100-6227.

6272 Crime Prevention Program Supplies

Provides for Neighborhood Watch signs, recognition of the City's Sheriff volunteers, and other program supplies as needed. In Fiscal Year 2025-26, moved to 01-8100-6272.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC SAFETY

SUB-PROGRAM: VOLUNTEERS ON PATROL

APPROPRIATION DETAIL						
		2023-24		2024-25		2025-26
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
TOTAL PERSONNEL		0	0	0	0	0
OPERATIONS						
01-8900-6201	CONFERENCE & MEETINGS	175	200	200	200	200
01-8900-6239	UNIFORMS	0	1,200	1,200	1,200	1,200
TOTAL OPERATIONS		175	1,400	1,400	1,400	1,400
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		175	1,400	1,400	1,400	1,400
FUNDING SOURCE: GENERAL						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
VOLUNTEERS ON PATROL (8900)

Provides for the administration of the Volunteers on Patrol (V.O.P) program, which provides assistance to all Walnut law enforcement activities by conducting various inspections, and checks, which would otherwise be completed by sworn deputies or City staff. Primary functions of the program include vacation checks, park patrol, business center watch, code enforcement field checks, and early morning recycling and scavenging checks.

OPERATIONS:

6201 **Conference & Meetings**

Provides for the attendance at the annual contract cities BBQ event.

6239 **Uniforms**

Provides for the purchase of new and replacement uniforms.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC SAFETY

SUB-PROGRAM: VEHICLE CODE FINES

APPROPRIATION DETAIL					
		2023-24		2024-25	
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
05-8200-5101	REGULAR SALARIES	51,932	56,650	49,650	36,500
05-8200-5103	SEASONAL/LIMITED P/T EMP	0	0	7,000	9,160
05-8200-5105	HEALTH & LIFE INSURANCE	7,751	11,520	11,520	6,300
05-8200-5107	WORKERS' COMPENSATION	983	1,110	1,110	1,000
05-8200-5108	PERS	22,410	21,630	21,630	16,750
05-8200-5110	MEDICARE	818	880	880	950
05-8200-5111	SICK LEAVE/VACATION BUYBACK	3,095	2,020	2,020	9,310
05-8200-5113	DEFERRED COMP MATCH	0	0	0	0
TOTAL PERSONNEL		86,988	93,810	93,810	79,970
OPERATIONS					
05-8200-6210	PRINTING	0	3,500	3,500	1,500
05-8200-6215	VEHICLE/CELL ALLOWANCE	1,420	1,400	1,400	1,400
05-8200-6227	CONTRACTUAL SERVICES	28,583	32,000	32,000	14,000
05-8200-6256	EQUIPMENT USAGE	702	780	780	780
05-8200-6265	COMPUTER USAGE	3,891	4,650	4,650	4,650
TOTAL OPERATIONS		34,595	42,330	42,330	22,330
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		121,583	136,140	136,140	102,300
FUNDING SOURCE:		F/T EMPLOYEES	0.50	0.50	0.50
VEHICLE CODE FINES (\$77,000)					0.40

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

VEHICLE CODE FINES (05-8200)

Vehicle Code Fines provides for the administration and collection of all vehicle code fines. The City contracts to provide processing services for all parking citations. The contract provides for the following services: collection of all citation payments and late fees, issuing delinquent notices, maintaining computer records of all citations, processing all administrative reviews, scheduling hearings, maintaining a citation website, providing the City with status reports, obtaining DMV information pertaining to license plate numbers, and coordinating with DMV for placing registration holds on all delinquent citations.

PERSONNEL:

5101 Regular Salaries

Director of Finance - 20%

Responsible for directing all operations of the Finance Division, managing all investment operations of the City including the Walnut Housing Authority. Responsible for the daily management and operation of the Finance Division including budgeting, payroll, accounts payable, accounts receivable, fixed asset inventory, surplus, business licenses, parking citations, and passports. Responsible for maintaining the City and Walnut Housing Authority general ledgers, reconciliations, and monthly revenue and expenditures reports. Supervises the daily cash management and the accounting operations of the division. Handles the audit from various agencies including the preparation of financial reports. (55% in 01-4500, 10% in 01-8002, 15% in 41-5800)

Accounting Technician - 20%

Responsible for recording accounts receivable, processing payroll, prepares monthly deposit accounts reconciliations and assisting with processing passport applications. Handles the annual W2 reporting and quarterly tax reporting. Serves as primary backup to the cashiering functions. (67.5% in 01-4500, 12.5% in 23-5430)

5103 Seasonal/Limited Part-Time Employees

Finance Specialist – 20%

Responsible for assisting with the audit, city treasury, and the Annual Comprehensive Financial Report (ACFR). (70% in 01-4500, 10% in 01-8002)

5105 - 5113 See Appendix

OPERATIONS:

6210 **Printing**

Provides for the cost of parking citation forms.

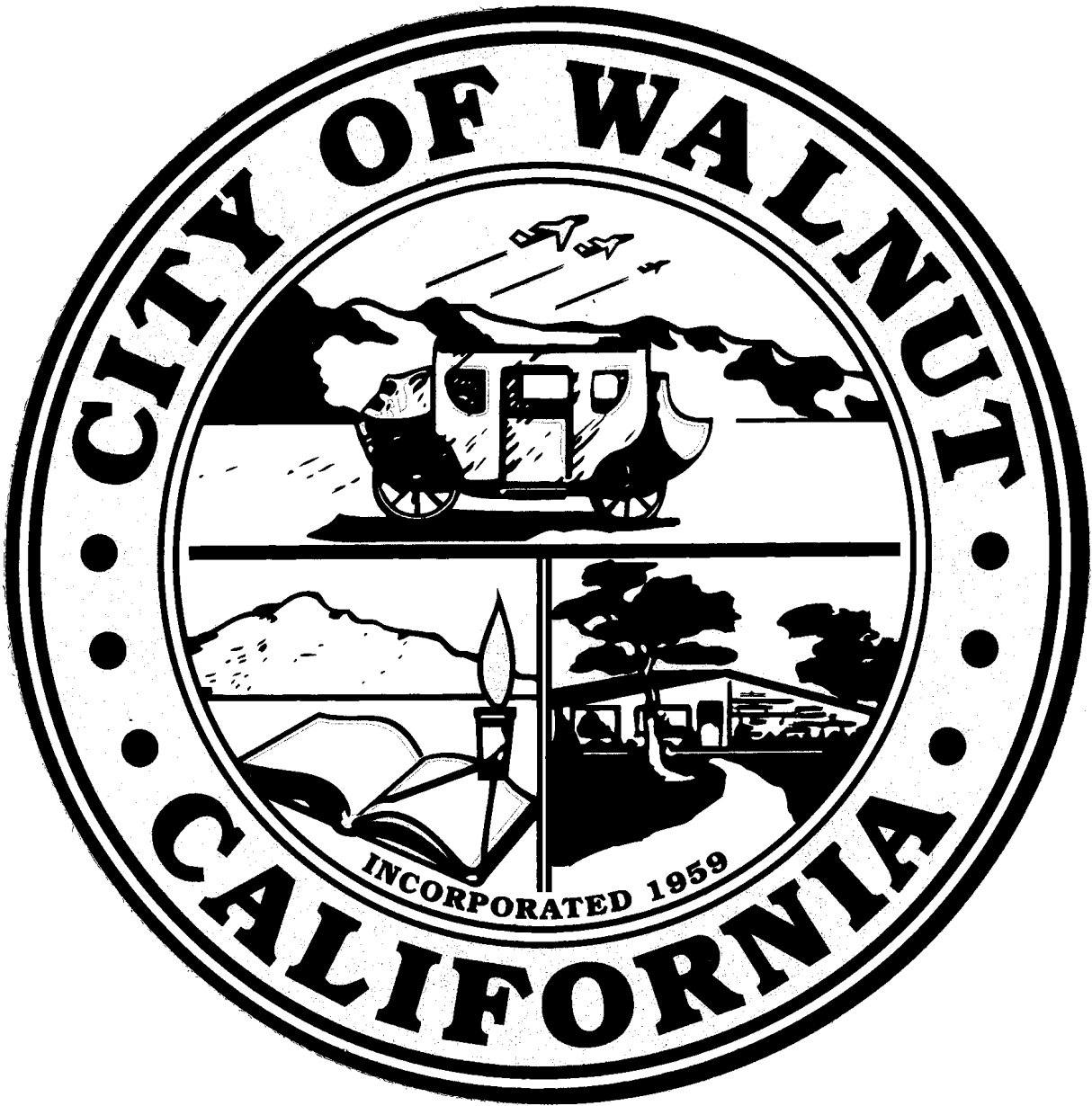
6215 **Vehicle/Cell Allowance**

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

6227 **Contractual Services**

Provides for services rendered under contract for all parking citation processing activities. In prior fiscal years, the Los Angeles Court Fees were captured within the vehicle fines revenue account (05-3310).

6256 - 6265 See Appendix



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: PUBLIC SAFETY

SUB-PROGRAM: CITIZENS OPTNS PUBLIC SFTY

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
TOTAL PERSONNEL		0	0	0	0	0
OPERATIONS						
07-8003-6216	PROFESSIONAL SERVICES	5,000	5,500	5,500	5,500	5,800
07-8003-6227	CONTRACTUAL SERVICES	64,475	114,000	114,000	114,000	117,500
07-8003-6247	EQUIPMENT MAINTENANCE	87,000	170,000	170,000	90,000	110,000
07-8003-6253	TELEPHONE	619	650	650	0	0
TOTAL OPERATIONS		157,094	290,150	290,150	209,500	233,300
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		157,094	290,150	290,150	209,500	233,300
FUNDING SOURCE: COPS (\$190,000)		F/T EMPLOYEES	0.00	0.00	0.00	0.00

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26

CITIZEN'S OPTIONS FOR PUBLIC SAFETY - COPS (07-8003)

In July of 1996, the State approved AB 3229, which authorized the distribution of funds to local agencies on a per capita basis for the purposes of first-line law enforcement services.

OPERATIONS:

6216 Professional Services

Provides for group counseling for social behavior and anti-gang/drug intervention, and one-day intervention workshops at the Teen Center.

6227 Contractual Services

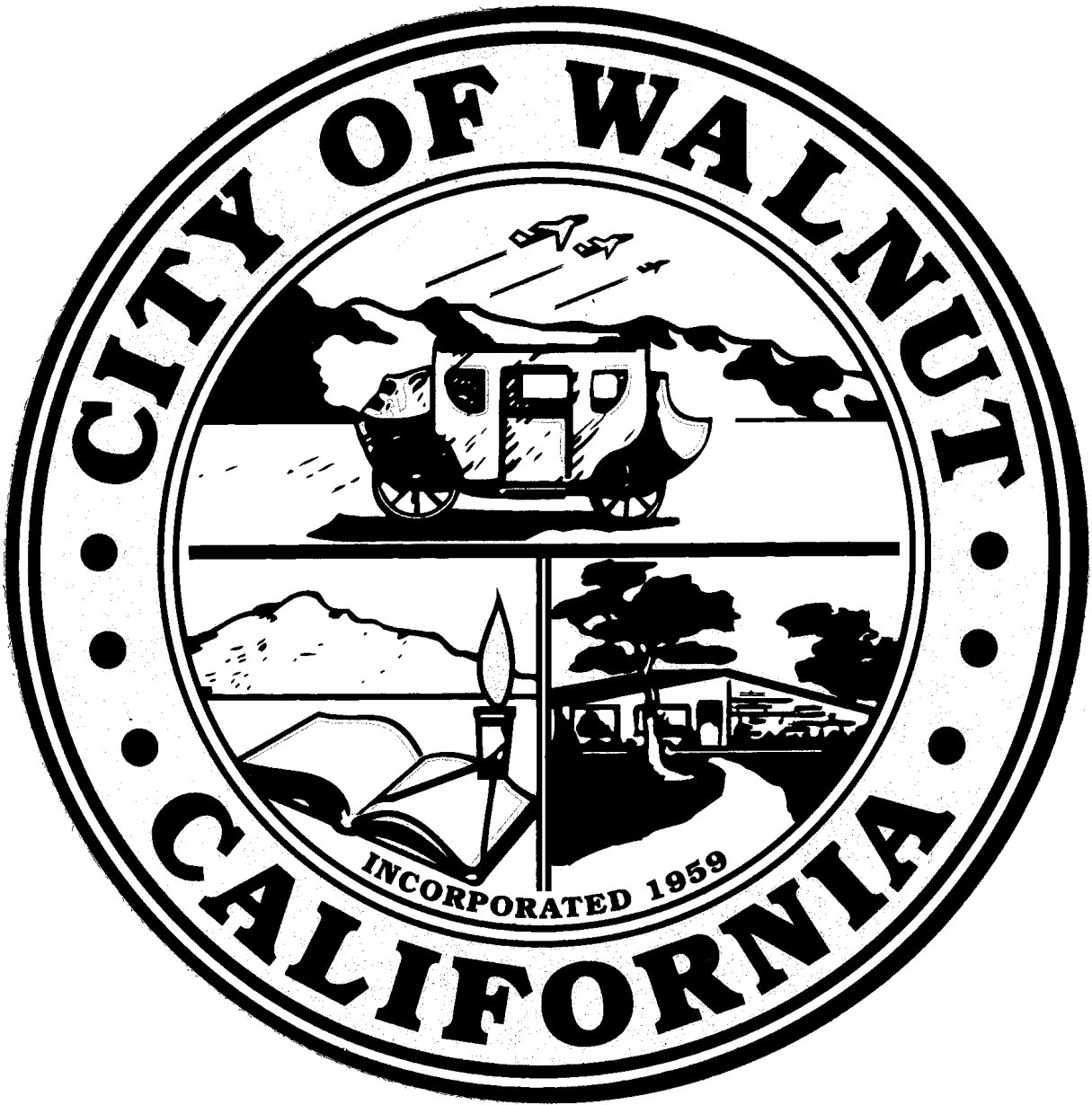
Provides for 100% of a Community Service Officer and one (1) Crossing Guard at Collegewood Elementary School.

6247 Equipment Maintenance

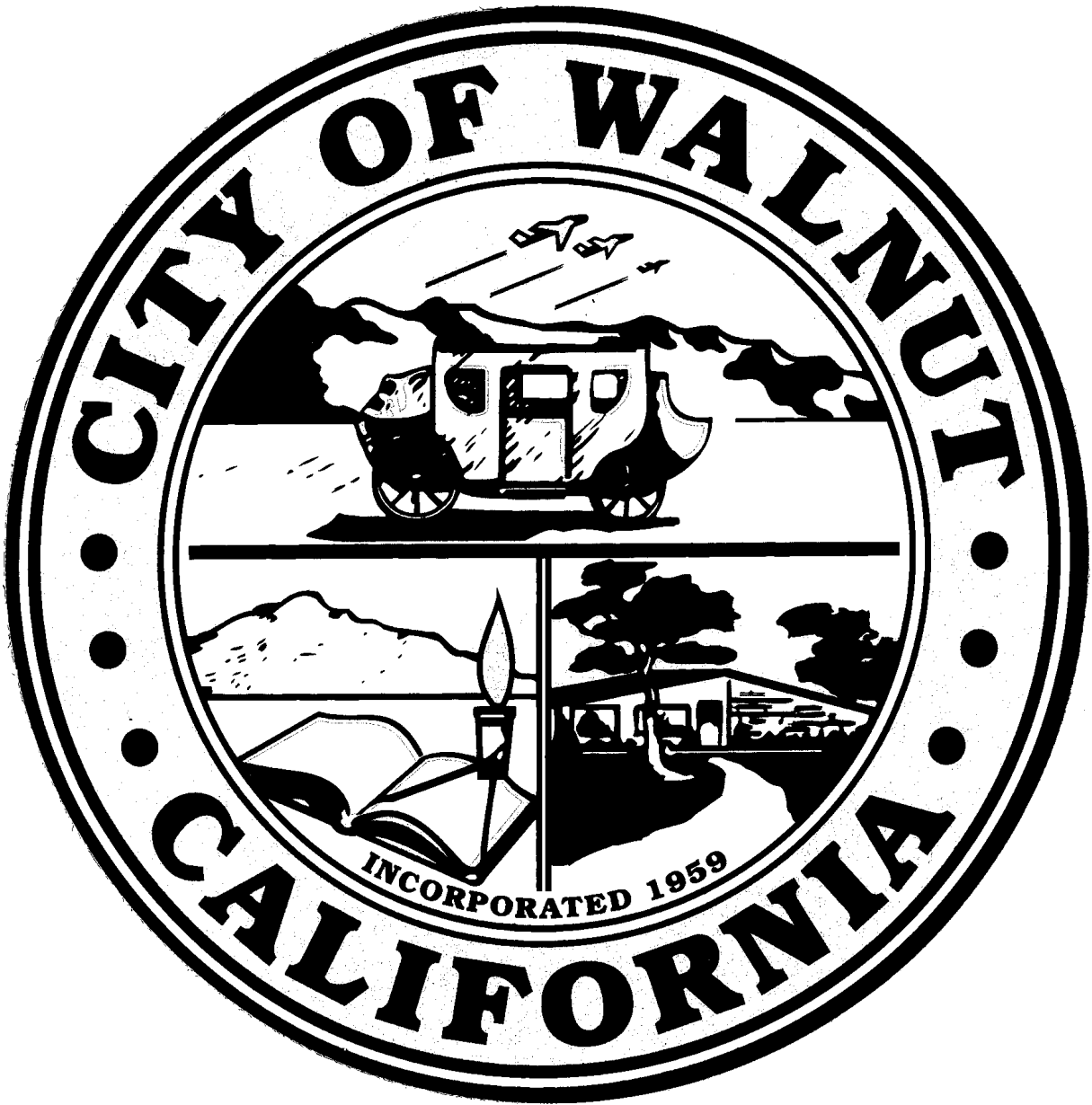
Provides for maintenance and ongoing operations of the automated license plate readers (ALPR).

6253 Telephone

Provides for cellular phone use for public safety matters.

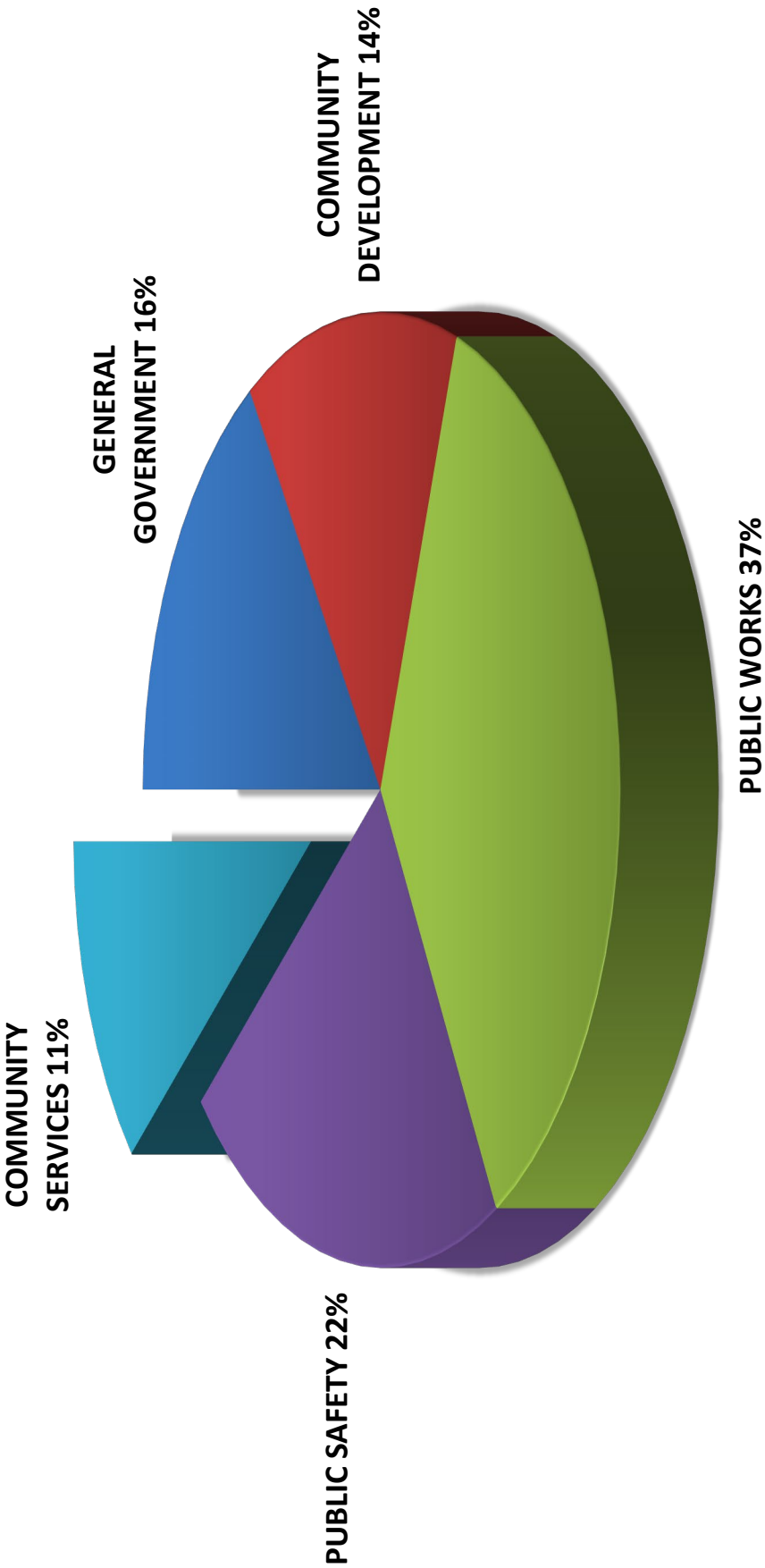


Community Services



COMMUNITY SERVICES

FISCAL YEAR 2025-26



Total Community Services Budget
\$2,895,090

CITY OF WALNUT
COMMUNITY SERVICES
PROGRAM GOALS & PERFORMANCE MEASURES

The Community Services Program includes the following sub-programs: Family Festival, Emergency Preparedness, Bus Stop Enhancement, Recreation Administration, Fireworks Show, Special Events, Aquatics, Excursions, Sports & Gymnasium, Recreation Classes, Senior Center, Teen Center, and Camps. The Superintendent also heads the Emergency Operations Center (EOC) for the City.

In 2025-26, the Community Services Department will work to achieve the following goals:

1. Collaborate with the Youth Advisory, Parks and Recreation, and Senior Commissions to increase their engagement and participation. *We will exceed expectation by preparing Walnut for the future.*
2. Enhance inclusiveness of Walnut Recreation programming by increasing the number of programs available. *We will enhance civic pride by creating opportunities for Walnut families.*
3. Expand the variety of sports leagues available to the community. *We will enhance civic pride by offering superior facilities and programs.*
4. Continue to enhance and promote the City's pickleball program by offering additional organized gameplay and instruction. *We will enhance civic pride by offering superior facilities and programs.*
5. Enhance seasonal part-time employee recruitment by establishing a job fair event for summer aquatics and camp staff. *We will exceed expectations by preparing Walnut for the future.*
6. Broaden programming at the Walnut Senior Center by introducing new health and wellness classes and seminars. *We will enhance civic pride by offering superior facilities and programs.*
7. Ensure the ongoing maintenance and updates of the inventory system for the City's Emergency Operations supplies. *We will exceed expectation by preparing Walnut for the future.*

In 2024-25, Community Services worked to achieve the following goals:

1. Cut ribbon on Diversity Plaza at Creekside Park. *We will collaborate by embracing cultural diversity.*

Performance Measure: Completed.

2. Introduce Volleyball programming in the Gymnasium/Teen Center to include clinics, leagues and regional events. *We will enhance civic pride by offering superior facilities and programs.*

Performance Measure: Completed.

3. Continue to lead the Emergency Operations Center (EOC) for the City to include pandemic related changes and and/all other declared emergencies. *We will exceed expectations by striving to be educated and well informed.*

Performance Measure: Completed.

**Community Services
Measurable Outputs**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Contract classes offered	500	400	450	450	450
Camps offered	10	33	35	35	35
Employees trained on Emergency Operations	100	100	100	115	115
Sports Leagues offered	15	15	15	17	19
Aquatic program participants	3,000	3,000	3,000	2500	2500
Total number of adult registrants	13,000	14,000	14,000	14,000	14500
Total number of youth registered	850	8,000	8,250	8,250	8500

FY 2025-26 Community Services Goals and Relationship to the Mission Statement
In FY 2025-26, the Community Services Department has identified seven major goals: 1. Collaborate with the Youth Advisory, Parks and Recreation, and Senior Commissions to increase their engagement and participation. 2. Enhance inclusiveness of Walnut Recreation programming by increasing the number of programs available. 3. Expand the variety of sports leagues available to the community. 4. Continue to enhance and promote the City's pickleball program by offering additional organized gameplay and instruction. 5. Enhance seasonal part-time employee recruitment by establishing a job fair event for summer aquatics and camp staff. 6. Broaden programming at the Walnut Senior Center by introducing new health and wellness classes and seminars. 7. Ensure the ongoing maintenance and updates of the inventory system for the City's Emergency Operations supplies. <i>The Community Services Department will enhance civic pride by offering superior facilities and programs, creating opportunities for Walnut families, and remaining educated and informed.</i>

**CITY OF WALNUT
PROGRAM SUMMARY
COMMUNITY SERVICES**

	2023-24		2024-25		2025-26
	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL EXPENSE	1,458,052	1,673,140	1,673,140	1,523,600	1,741,780
OPERATIONS EXPENSE	1,049,832	1,122,670	1,163,670	1,165,255	1,153,310
TOTAL OPERATING EXPENSE	2,507,884	2,795,810	2,836,810	2,688,855	2,895,090
CAPITAL	0	0	0	0	0
PROGRAM TOTAL	2,507,884	2,795,810	2,836,810	2,688,855	2,895,090
TOTAL FULL-TIME EMPLOYEES	5.50	5.40	5.40	5.40	6.10
BY SUB-PROGRAM	ACCT NO.		FY25/26 BUDGET		
GENERAL FUND					
FAMILY FESTIVAL	01-4801				72,180
EMERGENCY PREPAREDNESS	01-8600				41,250
RECREATION ADMINISTRATION	01-9001				348,790
FIREWORKS SHOW	01-9005				93,060
SPECIAL EVENTS	01-9690				263,930
AQUATICS	01-9691				104,730
EXCURSIONS	01-9692				79,390
SPORTS & GYMNASIUM	01-9693				638,380
RECREATION CLASSES	01-9694				235,190
SENIOR CENTER	01-9696				625,290
TEEN CENTER	01-9697				273,580
CAMP MOVIN & GROOVIN	01-9698				86,850
CAMP CRAWDAD	01-9699				32,470
					<u>2,895,090</u>
SPECIAL REVENUE FUNDS					
ARPA - RECREATION CLASSES	08-9694				0
					<u>0</u>
					<u>2,895,090</u>

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: FAMILY FESTIVAL

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
01-4801-5103	SEASONAL/LIMITED PART-TIME EMPLOYEES	5,938	10,020	10,020	2,000
01-4801-5104	OVERTIME	7,605	9,000	7,150	7,150
01-4801-5107	WORKERS' COMPENSATION	690	1,230	1,230	500
01-4801-5110	MEDICARE	196	280	280	150
TOTAL PERSONNEL		14,429	20,530	18,680	9,800
OPERATIONS					
01-4801-6210	PRINTING	790	1,500	1,500	1,500
01-4801-6227	CONTRACTUAL SERVICES	86,144	44,000	44,000	44,000
01-4801-6281	FESTIVAL SUPPLIES	2,861	5,000	5,000	6,000
TOTAL OPERATIONS		89,795	50,500	50,500	51,500
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		104,223	71,030	69,180	61,300
FUNDING SOURCE: FAMILY FESTIVAL (\$5,000)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
FAMILY FESTIVAL (4801)

Family Festival provides for the planning and execution of the City's largest community event. The Walnut Family Festival is held annually and is planned by community volunteers. Primary functions include planning of the booth area, procession, and entertainment.

PERSONNEL:

5103 **Seasonal/Part-Time Employees**

Provides for Recreation Leaders to assist with traffic control, set up and take down, and support for the events.

5104 **Overtime**

Provides for payment of overtime to maintenance personnel for staffing in conjunction with the annual Walnut Family Festival.

5107 - 5110 See Appendix

OPERATIONS:

6210 **Printing**

Provides for the printing of stationary and promotional materials.

6227 **Contractual Services**

Provides for security services of a private company and the Sheriff's department, road closure services, custodial service, rental of sound system, generators, canopies, tables and chairs, and other equipment as necessary. Provides for the compensation of entertainment. Provides for expenses relative to advertising.

6281 **Festival Supplies**

Provides for supplies such as decorations, ice, committee awards, and other miscellaneous supplies.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: EMERGENCY PREPAREDNESS

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
	PERSONNEL				
	TOTAL PERSONNEL	0	0	0	0
	OPERATIONS				
01-8600-6201	CONFERENCE & MEETINGS	0	1,500	1,000	1,500
01-8600-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	4,776	4,450	4,450	4,450
01-8600-6227	CONTRACTUAL SERVICES	11,289	12,000	12,500	12,000
01-8600-6247	EQUIPMENT MAINTENANCE	11,174	12,000	12,000	12,000
01-8600-6253	TELEPHONE	6,282	6,300	6,300	6,300
01-8600-6254	COMMUNICATIONS	738	2,000	2,000	2,000
01-8600-6273	EMERGENCY PREPAREDNESS SUPPLIES	2,302	3,000	3,000	3,000
	TOTAL OPERATIONS	36,560	41,250	41,250	41,250
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	36,560	41,250	41,250	41,250
FUNDING SOURCE: GENERAL					

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

EMERGENCY PREPAREDNESS (8600)

Emergency Preparedness provides for ensuring the City's efficient and effective response to disaster and emergency situations. Major functions include educating staff on the proper State and Federal reporting procedures, on-going training on the National Incident Management System (NIMS) and the Standardized Emergency Management System (SEMS). In addition, this program provides for purchasing of all equipment and supplies necessary to respond to emergencies and disasters. In Fiscal Year, 2025-26 moved to Community Services from Public Safety.

OPERATIONS:

6201 **Conference & Meeting**

Provides for staff training on emergency preparations.

6203 **Membership, Dues, Subscriptions, Books, Fees**

Provides for the City's membership in the Southern California Emergency Preparedness, the Office of Emergency Services Area "D", and AQMD permit fee and registration of four (4) emergency generators. Also, provides for the OARRS system for interconnectivity with LA County EOC during disasters.

6227 **Contractual Services**

Provides for the City's mass-notification system and training consultant costs as needed.

6247 **Equipment Maintenance**

Provides for maintenance and necessary repairs of four (4) emergency generators located at the Senior Center, Gym/Teen Center, MDRS, and City Hall every six months.

6253 **Telephone**

Provides for annual fee for four (4) satellite phones airtime agreement.

6254 **Communications**

Provides for the monthly service charge and airtime for emergency preparedness staff.

6273 **Emergency Preparedness Supplies**

Provides for the purchase of emergency preparedness supplies as needed for replenishment.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: RECREATION ADMINISTRATION

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
01-9001-5101	REGULAR SALARIES	180,580	171,020	171,020	178,600	190,740
01-9001-5102	REGULAR PART-TIME EMPLOYEES	26,432	30,510	30,510	29,000	0
01-9001-5103	SEASONAL/LIMITED PART-TIME EMPLOYEES	2,860	9,000	9,000	7,800	9,000
01-9001-5104	OVERTIME	527	1,400	1,400	700	1,400
01-9001-5105	HEALTH & LIFE INSURANCE	26,771	32,570	32,570	27,000	28,460
01-9001-5107	WORKERS' COMPENSATION	4,698	4,460	4,460	5,200	4,600
01-9001-5108	PERS	69,456	114,220	114,220	95,400	14,000
01-9001-5110	MEDICARE	3,229	3,530	3,530	3,600	2,920
01-9001-5111	SICK LEAVE/VACATION BUYBACK	3,511	17,860	17,860	9,000	7,100
01-9001-5113	DEFERRED COMP MATCH	0	0	0	0	660
TOTAL PERSONNEL		318,064	384,570	384,570	356,300	258,880
OPERATIONS						
01-9001-6201	CONFERENCE & MEETINGS	7,680	7,500	7,500	7,500	7,500
01-9001-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	1,740	1,500	3,450	1,500	1,500
01-9001-6207	POSTAGE	4,879	9,000	50	9,000	9,000
01-9001-6208	VEHICLE OPERATIONS	272	3,500	3,500	0	0
01-9001-6210	PRINTING	25,625	30,000	30,000	30,000	30,000
01-9001-6214	MILEAGE REIMBURSEMENT	0	100	100	100	100
01-9001-6215	VEHICLE/CELL ALLOWANCE	2,824	3,000	3,000	3,000	5,600
01-9001-6227	CONTRACTUAL SERVICES	0	0	0	33,500	19,500
01-9001-6239	UNIFORMS	4,532	2,500	2,500	3,000	3,000
01-9001-6247	EQUIPMENT MAINTENANCE	1,598	1,500	1,500	0	0
01-9001-6250	WATER	1,852	3,000	3,000	0	0
01-9001-6251	ELECTRICITY	5,881	6,500	6,500	0	0
01-9001-6253	TELEPHONE	3,109	5,000	5,000	0	0
01-9001-6254	COMMUNICATIONS	1,183	1,400	1,400	500	500
01-9001-6256	EQUIPMENT USAGE	2,115	2,200	2,200	2,200	1,680
01-9001-6265	COMPUTER USAGE	11,662	13,030	13,030	13,030	11,530
01-9001-6278	BANK CHARGES	43,681	39,900	39,900	43,000	0
TOTAL OPERATIONS		118,633	129,630	122,630	146,330	89,910
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		436,697	514,200	507,200	502,630	348,790
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	1.50	1.40	1.40	1.40
						1.10

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

RECREATION ADMINISTRATION (9001)

The Recreation Division provides for the management and supervision of all recreation programs that are scheduled for the residents of the City. These programs include Aquatics, Excursions, Sports Leagues and Classes, Recreation Classes, Special Events, Camps, Senior Center, Gymnasium, and Teen Center.

PERSONNEL:

5101 Regular Salaries

Director of Community Services -100%

Responsible for the Emergency Operations and the Recreation Division, including Recreation Classes, Teen Center, Senior Center, Gymnasium, Aquatics, Excursions, Sport Leagues, Sport Classes, and Special Events. Also, responsible for monthly activity reports to the Parks & Recreation Commission, the Senior Citizens Commission, and the Youth Advisory Commission. Supervises the Recreation Supervisors, Recreation Coordinators, Recreation Specialists, and part-time personnel. Participates in the development of the budget for the Community Services Department, monitors program budgets, and develops procedures for efficient department operations.

Senior Administrative Assistant - 10%

Prepares the Parks & Recreation Commission, Youth Advisory Commission, and Senior Citizens Commission agendas. Provides budget tracking for the department. (90% in 01-6100)

5102 Regular Part-Time Employees

Recreation Specialist - 30%

Provides support to the Community Services Department through a wide variety of tasks and specific area assignments under the supervision of the Executive Assistant to the Public Works Director. (70% in 01-9001)

5103 Seasonal/Limited Part-Time Employees

Provides for Recreation Leader staff coverage of MDRS facility during recreation classes, Recreation Specialist's absence, and when regular staff is attending citywide training, staff meetings, etc.

5104 - 5113 See Appendix

OPERATIONS:

6201 Conference & Meetings

Provides for attendance to various professional conferences, workshops and training sessions, including California Parks & Recreation (CPRS) Conferences, district meetings and trainings, SCMAF meetings and trainings, and attendance at the Aquatics Management School.

6203 Membership, Dues, Subscriptions, Books, Fees

Provides for memberships to Community Services professional organizations, including the City's annual agency membership in the California's Parks & Recreation Society (CPRS) and membership for the Director of Community Services in NRPA.

6207 Postage

Provides for mailing of the recreation brochure.

6208 Vehicle Operations

Provides for costs associated with vehicle operations such as gas, oil, tires, batteries, parts, and repairs. All vehicle operation costs moved to Public Works Admin 01-6100-6208 in FY 2025-26.

6210 Printing

Provides for the total printing of the recreation brochures four times per year, printing of registration forms, and cash receipts.

6214 Mileage Reimbursement

Provides for mileage reimbursement for the recreation staff.

6215 Vehicle/Cell Allowance

Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.

6239 Uniforms

Provides for the purchase of staff t-shirts and sweatshirts.

6247 Equipment Maintenance

Provides for maintenance and repair of the Mobile Stage and Special Events trailers. In Fiscal Year 2025-26, moved to 01-6100-6247.

6250 Water

Provides for 30% of the water usage costs for the MDRS facility. In Fiscal Year 2025-26, moved to 01-6100-6253.

6251 **Electricity**

Provides for 30% of the electrical usage costs for the MDRS facility. In Fiscal Year 2025-26, moved to 01-6100-6253.

6253 **Telephone**

Provides for 50% of the telephone service cost for the MDRS facility. In Fiscal Year 2025-26, moved to 01-6100-6253.

6254 **Communications**

Provides cell phone communications for recreation staff.

6256 - 6265 See Appendix

6278 **Bank Charges**

Provides for bank fees incurred from use of credit card transactions for recreation programs. In Fiscal Year 2025-26, new vendor and fees moved to 6227.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: FIREWORKS SHOW

APPROPRIATION DETAIL							
		2023-24		2024-25		2025-26	
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET	
PERSONNEL							
01-9005-5103	SEASONAL/LIMITED PART-TIME EMPLOYEES	6,079	4,580	4,580	2,450	4,700	
01-9005-5104	OVERTIME	6,569	8,000	8,500	8,480	9,500	
01-9005-5107	WORKERS' COMPENSATION	802	910	910	300	300	
01-9005-5110	MEDICARE	243	190	190	100	210	
TOTAL PERSONNEL		13,693	13,680	14,180	11,330	14,710	
OPERATIONS							
01-9005-6227	CONTRACTUAL SERVICES	71,306	77,000	77,000	77,000	77,000	
01-9005-6277	RECREATION SUPPLIES	2,280	1,350	1,350	1,350	1,350	
TOTAL OPERATIONS		73,586	78,350	78,350	78,350	78,350	
CAPITAL							
TOTAL CAPITAL		0	0	0	0	0	
SUB-PROGRAM TOTAL		87,280	92,030	92,530	89,680	93,060	
FUNDING SOURCE: GENERAL							

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
FIREWORKS SHOW (9005)

Provides for funding of an annual fireworks display held on Independence Day. The event includes fireworks, live on-stage entertainment, games and contests, and other attractions for families.

PERSONNEL:

5103 **Seasonal/Limited Part-Time Employees**

Provides for Recreation Leaders to assist with operation of the event.

5104 **Overtime**

Provides funds for maintenance staff to assist with event.

5107 – 5110 See Appendix

OPERATIONS:

6227 **Contractual Services**

Provides for fireworks display, law enforcement services, school district personnel, road closure services, equipment rental, sound system, and entertainment.

6277 **Recreation Supplies**

Provides for the purchase of decorations, refreshments, and other miscellaneous supplies.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: SPECIAL EVENTS

APPROPRIATION DETAIL						
		2023-24		2024-25		2025-26
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
01-9690-5101	REGULAR SALARIES	23,156	24,210	24,210	23,800	63,590
01-9690-5103	SEASONAL/LIMITED PART-TIME EMPLOYEES	10,301	31,940	31,940	21,700	32,200
01-9690-5104	OVERTIME	6,826	5,500	6,850	10,000	10,000
01-9690-5105	HEALTH & LIFE INSURANCE	6,364	7,560	7,560	7,700	19,210
01-9690-5107	WORKERS' COMPENSATION	1,840	2,960	2,960	3,000	5,600
01-9690-5108	PERS	11,094	13,730	13,730	13,100	26,540
01-9690-5110	MEDICARE	626	970	970	1,200	1,540
01-9690-5111	SICK LEAVE/VACATION BUYBACK	426	950	950	600	1,420
01-9690-5113	DEFERRED COMP MATCH	0	0	0	0	510
TOTAL PERSONNEL		60,633	87,820	89,170	81,100	160,610
OPERATIONS						
01-9690-6214	MILEAGE REIMBURSEMENT	0	110	110	110	110
01-9690-6221	MACHINERY EQUIPMENT RENTAL	0	3,500	3,500	3,500	3,500
01-9690-6227	CONTRACTUAL SERVICES	63,255	81,000	81,000	81,000	81,000
01-9690-6256	EQUIPMENT USAGE	498	550	550	550	1,300
01-9690-6265	COMPUTER USAGE	2,719	3,260	3,260	3,260	8,910
01-9690-6277	RECREATION SUPPLIES	9,290	8,500	8,500	8,500	8,500
TOTAL OPERATIONS		75,763	96,920	96,920	96,920	103,320
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		136,395	184,740	186,090	178,020	263,930
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	0.35	0.35	0.35	0.85
SPECIAL EVENTS (\$10,000)						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
SPECIAL EVENTS (9690)

The Special Events program includes the organization and promotion of annual events that are conducted by the Recreation Division of the Community Services Department, such as: Concerts in the Park, National Night Out, Halloween events, Dinner with Santa, Santa visits, Snow Night, Kids' Night Out, community dances, Lunar New Year, Winter Jam, the Veteran's Day reception, and other civic celebrations.

PERSONNEL:

5101 **Regular Salaries**

Recreation Coordinator - 50%

Develops and supervises recreation programs, social services, special events, and excursions under the direction of the Recreation Supervisor. (50% in 01-9696)

Recreation Coordinator - 35%

Develops and supervises recreation programs, sports leagues, social services, special events, and excursions under the direction of the Recreation Supervisor. (30% in 01-9692, 35% in 01-9694)

5103 **Seasonal/Limited Part-Time Employees**

Provides for staffing at special events.

5104 - 5113 See Appendix

OPERATIONS:

6214 **Mileage Reimbursement**

Provides for mileage reimbursement for recreation staff to deliver promotional materials to offsite locations, pick-up supplies, and move supplies to event sites.

6221 **Machinery Equipment Rental**

Provides for the rental of equipment needed to conduct special events.

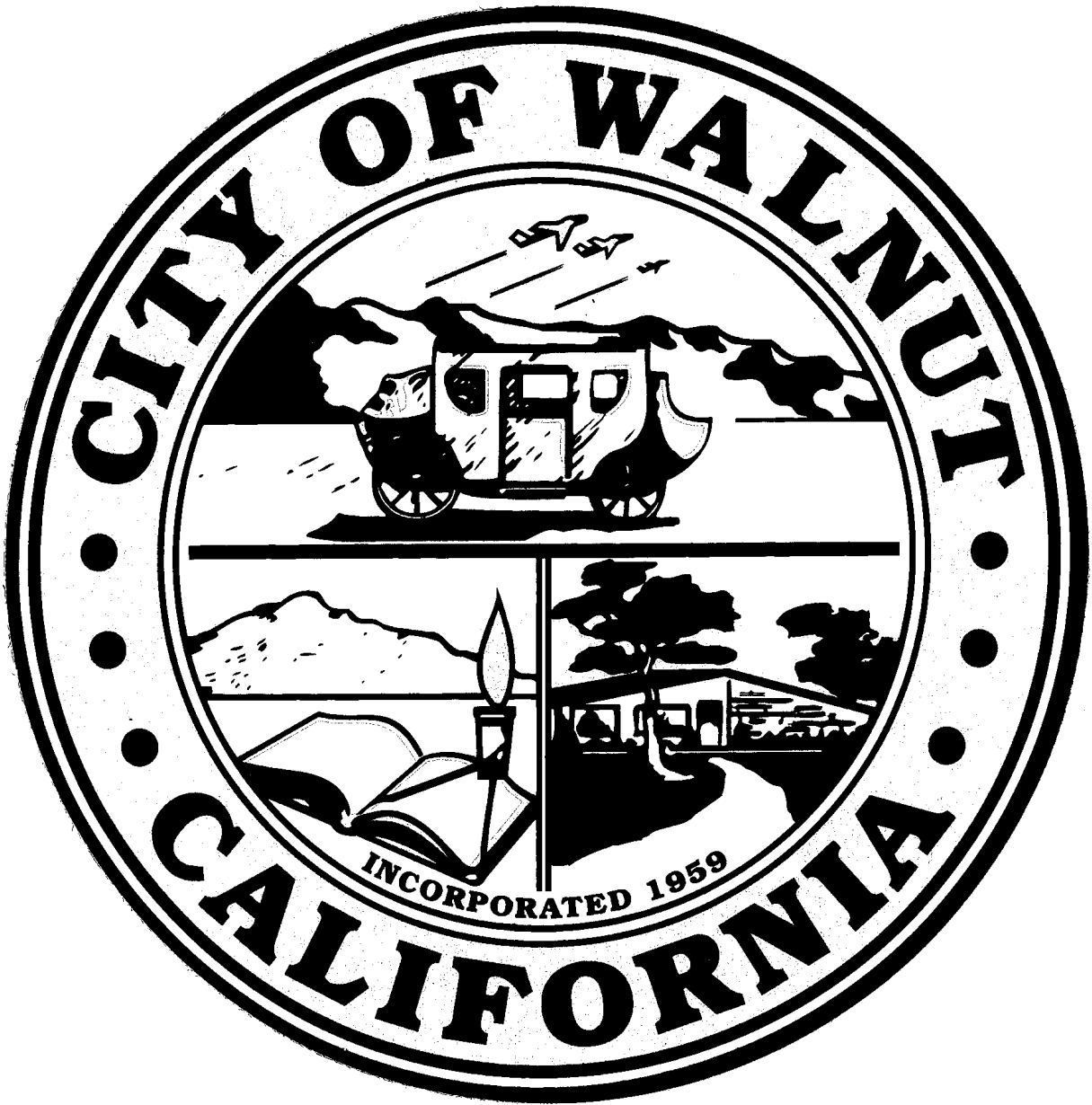
6227 **Contractual Services**

Provides for payment to independent contractors for bands, Santa services, sound reinforcement for events, snow, holiday entertainment, and equipment rental. Also, provides for paid advertising.

6256 - 6265 See Appendix

6277 **Recreation Supplies**

Provides for the purchase of supplies for all special events.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: AQUATICS

APPROPRIATION DETAIL					
		2023-24		2024-25	
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
PERSONNEL					
01-9691-5103	SEASONAL/LIMITED PART-TIME EMPLOYEES	56,578	86,020	86,020	40,100
01-9691-5107	WORKERS' COMPENSATION	2,476	5,150	5,150	2,000
01-9691-5110	MEDICARE	820	1,720	1,720	700
TOTAL PERSONNEL		59,874	92,890	92,890	42,800
OPERATIONS					
01-9691-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	930	1,000	1,050	1,100
01-9691-6213	BUILDING MAINTENANCE/SUPPLIES	0	250	250	250
01-9691-6214	MILEAGE REIMBURSEMENT	207	450	450	450
01-9691-6222	FACILITY RENTAL	1,270	2,700	2,700	2,700
01-9691-6227	CONTRACTUAL SERVICES	0	1,130	1,130	1,130
01-9691-6239	UNIFORMS	343	2,500	2,500	2,500
01-9691-6254	COMMUNICATIONS	0	0	0	500
01-9691-6271	SERVICE/RECOGNITION/AWARDS	164	580	580	580
01-9691-6277	RECREATION SUPPLIES	341	3,350	3,350	3,350
TOTAL OPERATIONS		3,256	11,960	12,010	12,060
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		63,130	104,850	104,900	54,860
FUNDING SOURCE: AQUATICS (\$60,000)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
AQUATICS (9691)

The Aquatics program consists of day and evening swimming lessons, day and evening recreation swimming, and special aquatic events. Beginning in 2003, it includes a year-round youth swim team. All programs are held at the Walnut High School (WHS) pool.

PERSONNEL:

5103 Seasonal/Limited Part-Time Employees

Provides for one Swimming Pool Manager, one Assistant Pool Manager, Swim Instructors, Lifeguards, and Swim Team Coaches. The aquatics staff is responsible for operating the recreation swim program at the WHS pool.

5107 - 5110 See Appendix

OPERATIONS:

6203 Memberships, Dues, Subscriptions, Books, Fees

Provides for annual membership in the USA Swimming for swim team coaches. Provides for swim team registration in the Southern California Municipal Athletic Federation (SCMAF).

6213 Building Maintenance/Supplies

Provides for cleaning and staff supplies for the aquatics office at the WHS pool.

6214 Mileage Reimbursement

Provides for mileage reimbursements for the aquatics staff.

6222 Facility Rental

Provides for use of the pool for the swim team during the school year.

6227 Contractual Services

Provides for compensation for officiating service at swim meets, contractual instructors, and in-service trainer.

6239 Uniforms

Provides for the purchase of hats, whistles, swimsuits, and t-shirts for the aquatics staff involved in the aquatics program.

6254 **Communications**

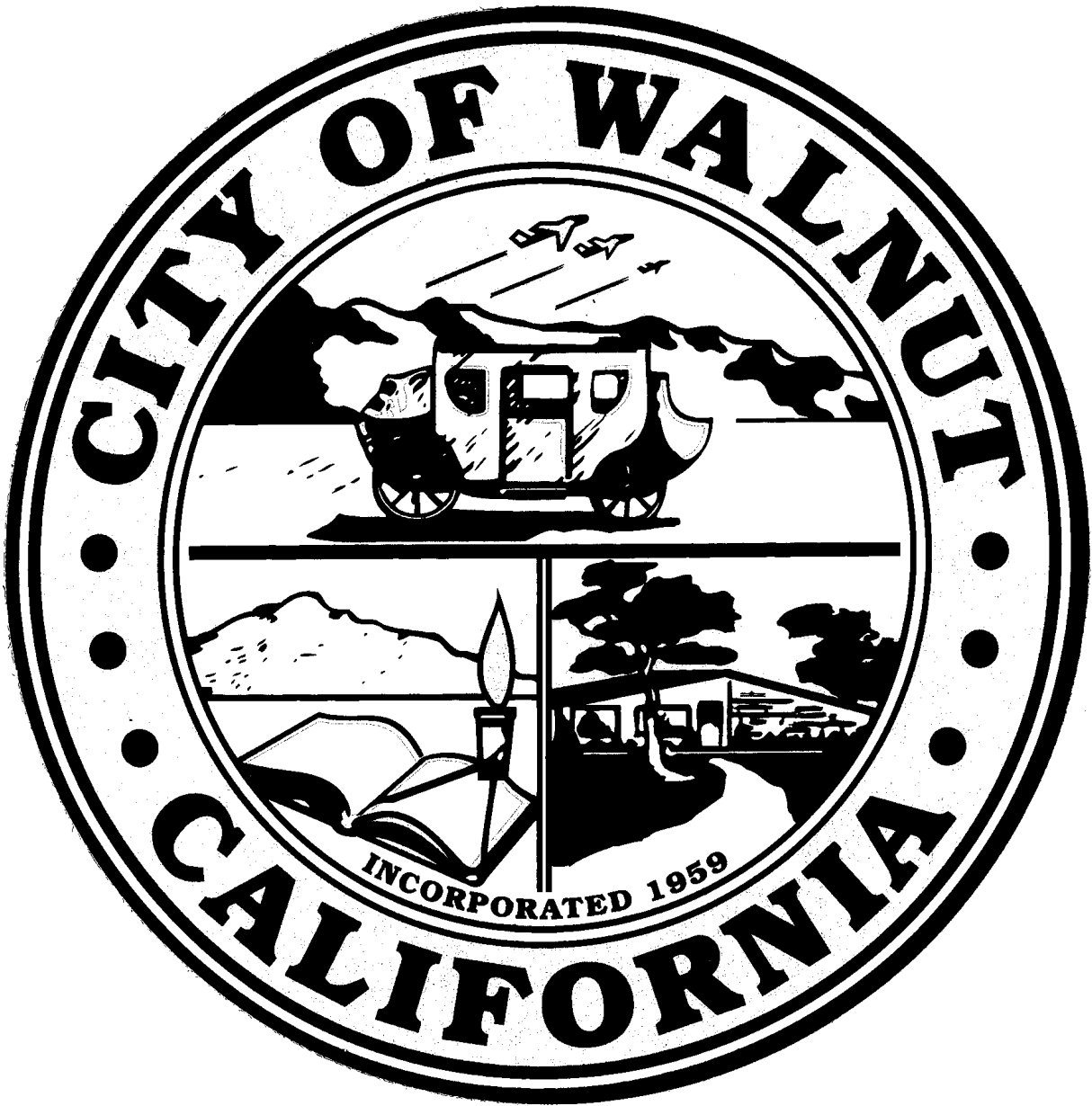
Provides for a City issued cell phone for the Aquatics program.

6271 **Service/Recognition/Awards**

Provides for trophies, ribbons, and gift certificates for youth swim team.

6277 **Recreation Supplies**

Provides for the purchase of aquatic supplies for the operation of the aquatic program at the WHS pool. Includes items such as rescue tubes, life lines, first-aid supplies, office supplies, banquet supplies, swim team t-shirts, sunscreen, and snack bar items.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: EXCURSIONS

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
01-9692-5101	REGULAR SALARIES	23,156	24,210	24,210	23,700	19,070
01-9692-5105	HEALTH & LIFE INSURANCE	6,364	7,560	7,560	7,600	6,780
01-9692-5107	WORKERS' COMPENSATION	1,008	1,090	1,090	1,090	390
01-9692-5108	PERS	11,094	13,730	13,730	13,000	1,620
01-9692-5110	MEDICARE	379	420	420	400	280
01-9692-5111	SICK LEAVE/VACATION BUYBACK	426	950	950	600	240
01-9692-5113	DEFERRED COMP MATCH	0	0	0	0	180
TOTAL PERSONNEL		42,426	47,960	47,960	46,390	28,560
OPERATIONS						
01-9692-6227	CONTRACTUAL SERVICES	0	7,400	7,400	7,400	7,400
01-9692-6256	EQUIPMENT USAGE	498	550	550	550	460
01-9692-6265	COMPUTER USAGE	2,719	3,260	3,260	3,260	3,150
01-9692-6276	TICKETS, HOTELS, DEPOSITS, RESERVATIONS	27,079	39,590	39,590	39,590	39,590
01-9692-6277	RECREATION SUPPLIES	0	230	230	230	230
TOTAL OPERATIONS		30,296	51,030	51,030	51,030	50,830
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		72,722	98,990	98,990	97,420	79,390
FUNDING SOURCE: GENERAL		F/T EMPLOYEES	0.35	0.35	0.35	0.30
EXCURSIONS (\$58,800)						

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
EXCURSIONS (9692)

The Excursions program consists of a variety of excursions to local destinations such as amusement parks, theaters, museums, points of interest, and extended trips of various lengths to destinations requiring overnight accommodations.

PERSONNEL:

5101 **Regular Salaries**

Recreation Coordinator - 30%

Develops and supervises recreation programs, sports leagues, social services, special events, and excursions under the direction of the Recreation Supervisor. (35% in 01-9690, 35% in 01-9694)

5105 – 5113 See Appendix

OPERATIONS:

6227 **Contractual Services**

Provides for the cost of transportation beyond Prop C boundaries and for payments to travel agencies for special trips. Also, provides for fees associated with step-on tour guides.

6256-6265 See Appendix

6276 **Tickets, Hotels, Deposits, Reservations**

Provides for payment of admission tickets, hotel reservations, restaurants for excursions, and for deposits of future excursions.

6277 **Recreation Supplies**

Provides for various supplies used on excursions.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: SPORTS & GYMNASIUM

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
01-9693-5101	REGULAR SALARIES	91,068	93,700	93,700	91,900	100,720
01-9693-5102	REGULAR PART-TIME EMPLOYEES	38,764	43,580	43,580	40,950	49,420
01-9693-5103	SEASONAL/LIMITED PART-TIME EMPLOYEES	211,882	226,700	226,700	212,200	169,100
01-9693-5105	HEALTH & LIFE INSURANCE	29,984	29,340	29,340	34,500	38,800
01-9693-5107	WORKERS' COMPENSATION	12,581	14,910	14,910	14,850	13,420
01-9693-5108	PERS	46,734	78,110	78,110	54,600	63,880
01-9693-5110	MEDICARE	5,127	5,520	5,520	5,100	4,600
01-9693-5111	SICK LEAVE/VACATION BUYBACK	3,774	3,810	3,810	3,600	3,200
01-9693-5113	DEFERRED COMP MATCH	0	0	0	0	1,200
TOTAL PERSONNEL		439,913	495,670	495,670	457,700	444,340
OPERATIONS						
01-9693-6203	MEMBERSHIP, DUES, SUBSCRIP., BOOKS, FEES	215	290	290	290	290
01-9693-6214	MILEAGE REIMBURSEMENT	361	370	370	185	190
01-9693-6215	VEHICLE/CELL ALLOWANCE	2,401	2,400	2,400	2,400	2,400
01-9693-6227	CONTRACTUAL SERVICES	169,443	100,000	150,000	0	0
01-9693-6235	REFEREE SERVICES	61,915	84,500	84,500	84,500	84,500
01-9693-6250	WATER	3,876	4,500	4,500	4,500	4,500
01-9693-6251	ELECTRICITY	58,252	62,000	62,000	62,000	62,000
01-9693-6252	GAS	728	3,500	3,500	3,500	3,500
01-9693-6253	TELEPHONE	2,766	3,700	3,700	4,200	4,200
01-9694-6254	COMMUNICATION	0	0	0	0	1,320
01-9693-6256	EQUIPMENT USAGE	1,413	1,570	1,570	1,570	1,530
01-9693-6265	COMPUTER USAGE	7,771	9,310	9,310	9,310	10,490
01-9693-6271	SERVICE/RECOGNITION/AWARDS	2,826	5,000	5,000	4,000	4,000
01-9693-6276	TICKETS, HOTELS, DEPOSITS, RESERVATIONS	13,228	20,000	20,000	0	0
01-9693-6277	RECREATION SUPPLIES	6,799	8,120	8,120	8,120	8,120
01-9693-6279	UNIFORMS	6,463	6,480	6,930	7,000	7,000
TOTAL OPERATIONS		338,459	311,740	362,190	191,575	194,040
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		778,372	807,410	857,860	649,275	638,380
FUNDING SOURCE:		F/T EMPLOYEES	1.00	1.00	1.00	1.00
GENERAL (\$351,180)						
SPORTS LEAGUES REVENUE (\$287,200)						

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

SPORTS & GYMNASIUM (9693)

The Sports & Gymnasium program provides for the operation and maintenance of the Gymnasium. It provides for the coordination of adult sports leagues and tournaments such as softball, volleyball, and basketball. It also provides for youth leagues and sports-related classes such as badminton, table tennis, gymnastics, tennis, and fitness.

PERSONNEL:

5101 Regular Salaries

Recreation Supervisor - 100%

Under the direction of the Director of Community Services, is responsible for the operation and supervision of the daily activities, recreation programs, sports leagues and classes, rentals of the facility, special events, and excursions conducted through the gym or sports programs.

5102 Regular Part-Time Employees

Recreation Specialist – 100%

Provides for assisting with the daily operation of the Teen Center's activities, special events, and the afterschool program.

5103 Seasonal/Limited Part-Time Employees

Provides for Recreation Leaders to conduct sports-related camps, to act as scorekeepers for adult sports leagues, and to prepare softball fields before games. Provides for Recreation Leaders to supervise activities related to sports.

5105 - 5113 See Appendix

OPERATIONS:

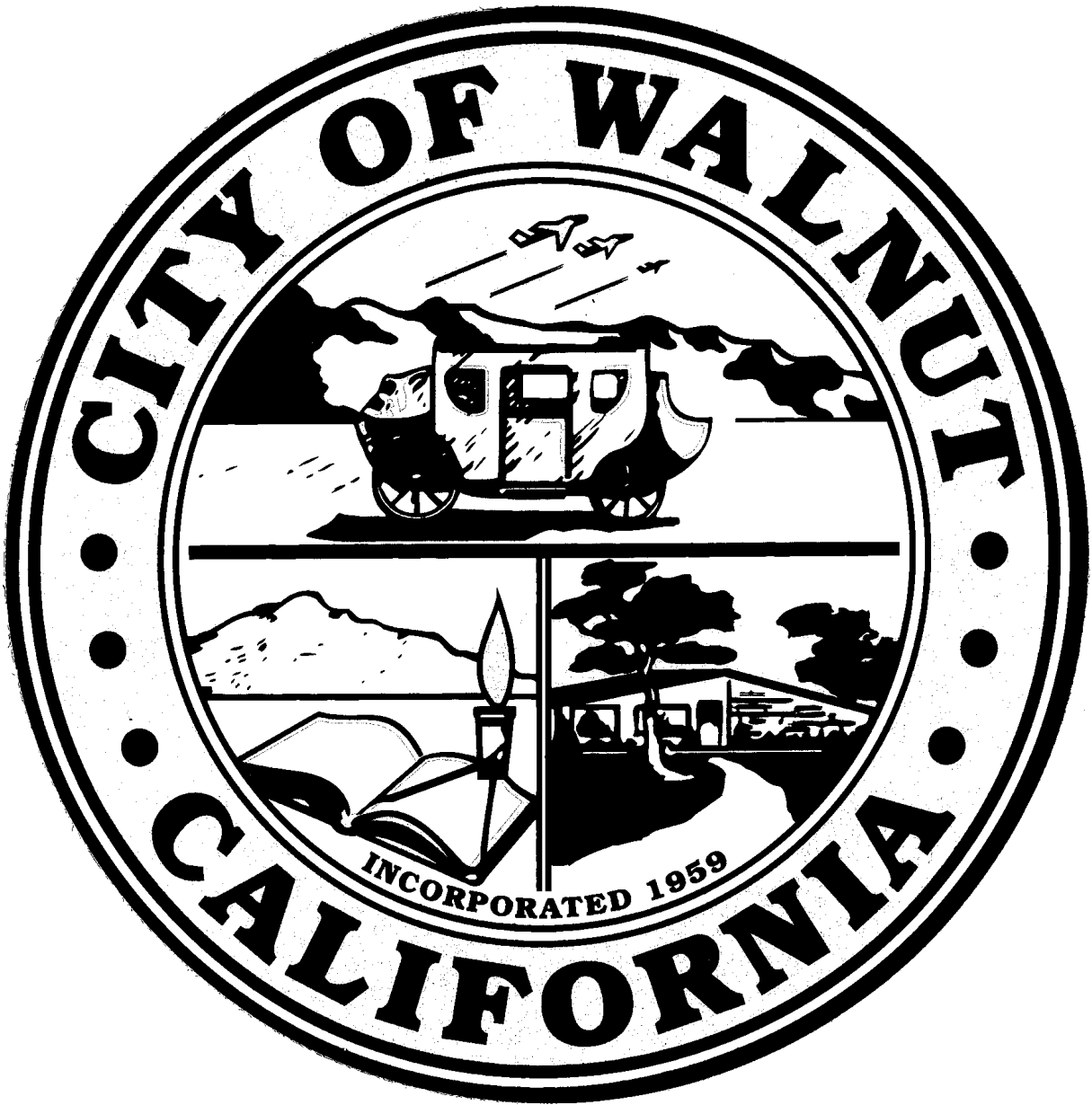
6203 Memberships, Dues, Subscriptions, Books, Fees

Provides for the annual membership of the Recreation Supervisor in the Southern California Municipal Athletic Federation (SCMAF). Also, provides for the purchase of League rulebooks.

6214 Mileage Reimbursement

Provides for mileage reimbursement for the recreation staff to travel between facilities and conduct business for the sports programs.

- 6215 **Vehicle/Cell Allowance**
Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.
- 6227 **Contractual Services**
Provides for payments to game officials for tournaments and leagues. Provides for compensation for businesses providing sports recreation classes.
- 6235 **Referee Services**
Provides for payment to referees for the adult basketball leagues.
- 6250 **Water**
Provides for 60% of water costs for the facility. (40% in 01-9697)
- 6251 **Electricity**
Provides for 60% of electrical energy costs associated with gymnasium. (40% in 01-9697)
- 6252 **Gas**
Provides for 60% of gas energy costs associated with gymnasium. (40% in 01-9697)
- 6253 **Telephone**
Provides for 50% of telephone costs associated with gymnasium. (50% in 01-9697)
- 6254 **Communications**
Provides for a City issued cell phone for the Recreation Supervisor and for park patrol recreation staff.
- 6256-6265 See Appendix
- 6271 **Service/Recognition/Awards**
Provides for the purchase of trophies and other awards for the sport leagues.
- 6276 **Tickets, Hotels, Deposits, Reservations**
Provides for the excursions scheduled for summer camps and other programs.
- 6277 **Recreation Supplies**
Provides for the purchase of supplies for the various activities and sports leagues, such as basketballs, chalk, base pegs, etc.
- 6279 **Uniforms**
Provides for the purchase of uniforms for the youth sports leagues and coaches, and adult basketball jerseys.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: RECREATION CLASSES

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
01-9694-5101	REGULAR SALARIES	19,848	20,750	20,750	20,400
01-9694-5103	SEASONAL/LIMITED PART-TIME EMPLOYEES	238	0	0	0
01-9694-5105	HEALTH & LIFE INSURANCE	5,454	6,480	6,480	6,500
01-9694-5107	WORKERS' COMPENSATION	873	930	930	920
01-9694-5108	PERS	9,509	11,770	11,770	11,200
01-9694-5110	MEDICARE	328	360	360	350
01-9694-5111	SICK LEAVE/VACATION BUYBACK	365	820	820	600
01-9694-5113	DEFERRED COMP MATCH	0	0	0	0
TOTAL PERSONNEL		36,615	41,110	41,110	39,970
OPERATIONS					
01-9694-6214	MILEAGE REIMBURSEMENT	0	160	160	160
01-9694-6227	CONTRACTUAL SERVICES	47,200	45,000	45,000	195,000
01-9694-6256	EQUIPMENT USAGE	427	470	470	470
01-9694-6265	COMPUTER USAGE	2,332	2,790	2,790	2,790
01-9694-6277	RECREATION SUPPLIES	0	2,500	2,500	2,500
TOTAL OPERATIONS		49,959	50,920	50,920	200,920
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		86,574	92,030	92,030	240,890
FUNDING SOURCE:		F/T EMPLOYEES	0.30	0.30	0.30
RECREATION CLASSES (\$192,800)					0.35

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
RECREATION CLASSES (9694)

The Recreation Classes program consists of a variety of instructional classes that include, but are not limited to, dance, music, arts and crafts, computers, early childhood, and other adult and youth interests.

PERSONNEL:

5101 **Regular Salaries**

Recreation Coordinator - 35%

Develops and supervises recreation programs, social services, special events, and excursions under the direction of the Recreation Supervisor. (35% in 01-9690, 30% in 01-9692)

5103 **Seasonal/Limited Part-Time Employees**

Provides for Recreation Leaders for recreation classes and other activities.

5105 - 5113 See Appendix

OPERATIONS:

6214 **Mileage Reimbursement**

Provides for mileage reimbursement for recreation staff to travel between facilities and other destinations as required.

6227 **Contractual Services**

Provides for compensation for businesses providing recreation classes.

6256 - 6265 See Appendix

6277 **Recreation Supplies**

Provides for supplies needed to conduct various classes.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: RECREATION CLASSES

APPROPRIATION DETAIL						
ACCOUNT NO.	ACTIVITY	2023-24		2024-25		2025-26
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
	PERSONNEL					
	TOTAL PERSONNEL	0	0	0	0	0
	OPERATIONS					
08-9694-6227	CONTRACTUAL SERVICES	0	9,000	0	0	0
	TOTAL OPERATIONS	0	9,000	0	0	0
	CAPITAL					
	TOTAL CAPITAL	0	0	0	0	0
	SUB-PROGRAM TOTAL	0	9,000	0	0	0
FUNDING SOURCE: AMERICAN RESCUE PLAN ACT (ARPA)						

**CITY OF WALNUT
ANNUAL BUDGET DETAIL**

2025-26

RECREATION CLASSES (08-9694)

The Recreation Classes program consists of a variety of instructional classes that include, but are not limited to, dance, music, arts and crafts, computers, early childhood, and other adult and youth interests.

OPERATIONS:

6227 Contractual Services

Provides for services to our community with special need by providing special events, education, and recreational classes.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: SENIOR CENTER

APPROPRIATION DETAIL						
		2023-24		2024-25		2025-26
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE	APPROVED BUDGET
PERSONNEL						
01-9696-5101	REGULAR SALARIES	75,806	81,730	81,730	78,900	133,840
01-9696-5102	REGULAR PART-TIME EMPLOYEES	40,719	43,580	43,580	40,500	53,320
01-9696-5103	SEASONAL/LIMITED PART-TIME EMPLOYEES	115,117	111,930	111,930	114,900	120,000
01-9696-5105	HEALTH & LIFE INSURANCE	27,174	29,340	29,340	31,500	50,100
01-9696-5107	WORKERS' COMPENSATION	8,216	9,380	9,380	9,800	12,680
01-9696-5108	PERS	25,976	27,350	27,350	29,400	40,920
01-9696-5110	MEDICARE	3,447	3,550	3,550	3,500	4,380
01-9696-5111	SICK LEAVE/VACATION BUYBACK	3,105	3,290	3,290	3,200	3,900
01-9696-5113	DEFERRED COMP MATCH	0	0	0	0	900
TOTAL PERSONNEL		299,560	310,150	310,150	311,700	420,040
OPERATIONS						
01-9696-6210	PRINTING	0	560	560	560	560
01-9696-6214	MILEAGE REIMBURSEMENT	34	370	370	370	370
01-9696-6215	VEHICLE/CELL ALLOWANCE	3,000	3,200	3,200	3,200	3,000
01-9696-6227	CONTRACTUAL SERVICES	22,781	35,500	35,500	35,500	35,500
01-9696-6250	WATER	5,240	6,000	6,000	6,000	6,000
01-9696-6251	ELECTRICITY	73,396	76,600	76,600	76,600	76,600
01-9696-6252	GAS	1,435	4,500	4,500	5,000	5,000
01-9696-6253	TELEPHONE	4,276	7,000	7,000	7,000	7,000
01-9696-6254	COMMUNICATIONS	1,799	1,700	1,700	1,700	1,700
01-9696-6256	EQUIPMENT USAGE	1,413	1,570	1,570	1,470	2,290
01-9696-6265	COMPUTER USAGE	7,771	9,310	9,310	9,310	15,730
01-9696-6276	TICKETS, HOTELS, DEPOSITS, RESERVATIONS	25,470	37,000	37,000	37,000	37,000
01-9696-6277	RECREATION SUPPLIES	5,279	8,500	8,500	8,500	8,500
01-9696-6286	MEALS PROGRAM	6,000	6,000	6,000	6,000	6,000
TOTAL OPERATIONS		157,895	197,810	197,810	198,210	205,250
CAPITAL						
TOTAL CAPITAL		0	0	0	0	0
SUB-PROGRAM TOTAL		457,454	507,960	507,960	509,910	625,290
FUNDING SOURCE:		F/T EMPLOYEES	1.00	1.00	1.00	1.50
GENERAL (\$555,790)						
PROGRAM REVENUE (\$69,500)						

CITY OF WALNUT
ANNUAL BUDGET DETAIL

2025-26

SENIOR CITIZENS CENTER (9696)

The Senior Citizens Center program provides for the physical and social needs of older adults by offering a large variety of program activities and services in a comfortable and welcoming environment.

PERSONNEL:

5101 **Regular Salaries**

Recreation Supervisor - 100%

Under the direction of the Director of Community Services, is responsible for the operation and supervision of the full-service Senior Citizens Center including daily activities, meal program, social services, excursions, events, etc.

Recreation Coordinator - 50%

Develops and supervises recreation programs, social services, special events, and excursions under the direction of the Recreation Supervisor. (50% in 01-9690)

5102 **Regular Part-Time Employees**

Recreation Specialist – 100%

Provides for assisting with the daily operation of the Senior Center's activities and community special events.

5103 **Seasonal/Limited Part-Time Employees**

Provides for Recreation Leaders at the Senior Center for special events and other activities.

5105 - 5113 See Appendix

OPERATIONS:

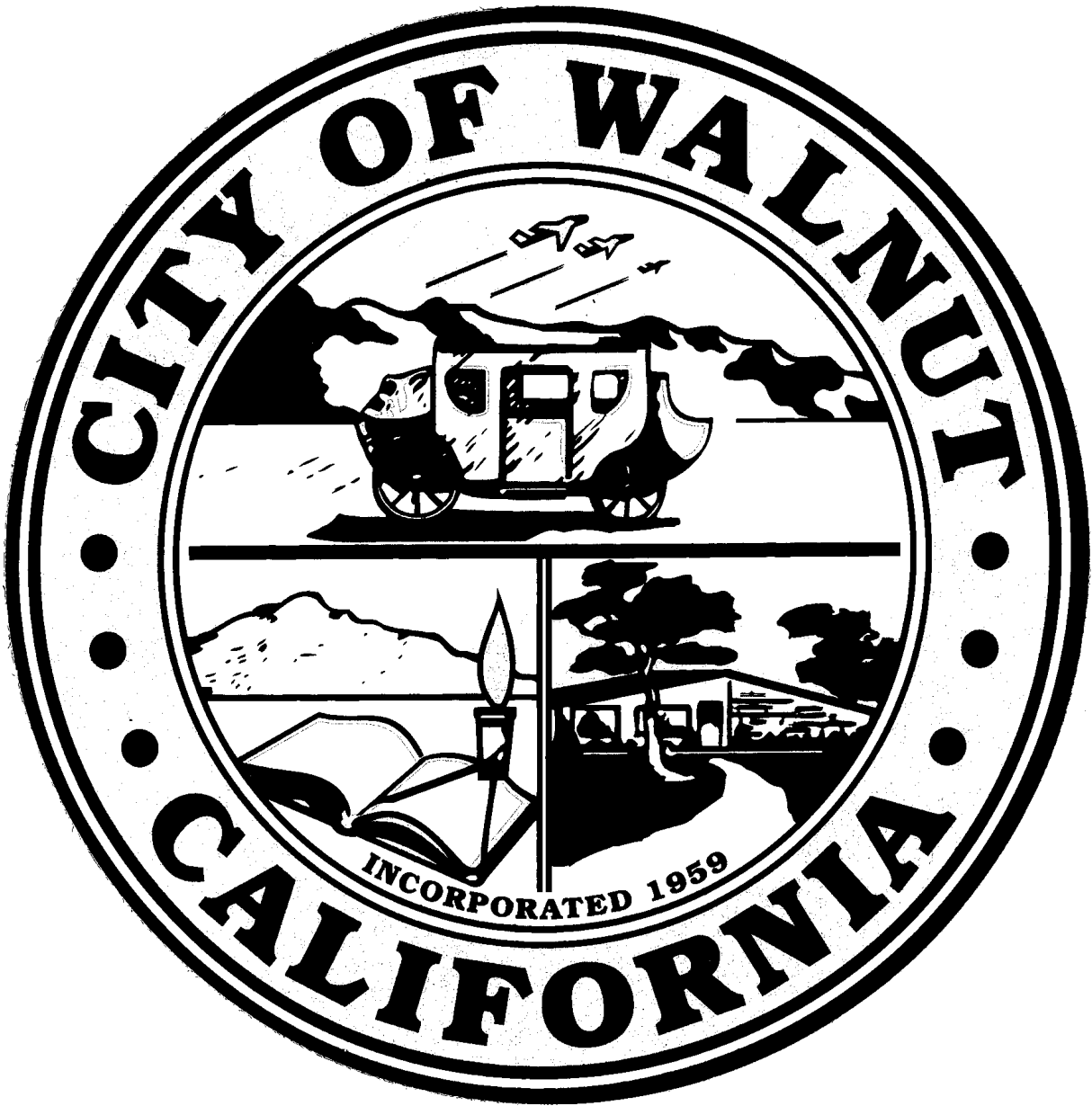
6210 **Printing**

Provides for printing of required forms and bi-monthly newsletter.

6214 **Mileage Reimbursement**

Provides mileage reimbursement for Recreation Specialist or Recreation Leader when completing errands for the Senior Center.

- 6215 **Vehicle/Cell Allowance**
Provides for a vehicle and cell phone allowance for eligible employees, which are distributed through payroll.
- 6227 **Contractual Services**
Provides for compensation to class instructors, social-event caterers, and entertainers. Also, provides for equipment rentals for the Health Fair and other special events. Provides for transportation costs beyond the CDBG allocation.
- 6250 **Water**
Provides for water for the Senior Center facility.
- 6251 **Electricity**
Provides for electricity for the Senior Center facility.
- 6252 **Gas**
Provides for gas for the Senior Center facility.
- 6253 **Telephone**
Provides for telephone service for the Senior Center facility.
- 6254 **Communications**
Provides for Internet service for the computer lab and 3% of two-way radios/telephone service for citywide system.
- 6256 - 6265 See Appendix
- 6276 **Tickets, Hotels, Deposits, Reservations**
Provides for excursions scheduled for seniors throughout the year.
- 6277 **Recreation Supplies**
Provides for decorations, volunteer awards, coffee supplies, door prizes, Health Fair supplies, and other event or program supplies.
- 6286 **Meals Program**
Provides for funding to contract a lunchtime meal program.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: TEEN CENTER

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	2025-26
		ACTUAL	BUDGET	REVISED BUDGET	APPROVED ESTIMATE BUDGET
PERSONNEL					
01-9697-5101	REGULAR SALARIES	52,895	57,060	57,060	72,470
01-9697-5103	SEASONAL/LIMITED PART-TIME EMPLOYEES	68,774	64,050	64,050	72,000
01-9697-5105	HEALTH & LIFE INSURANCE	18,186	21,600	21,600	22,600
01-9697-5107	WORKERS' COMPENSATION	5,317	5,350	5,350	6,700
01-9697-5108	PERS	4,151	4,740	4,740	6,150
01-9697-5110	MEDICARE	1,898	1,640	1,640	2,000
01-9697-5111	SICK LEAVE/VACATION BUYBACK	1,205	2,340	2,340	1,960
01-9697-5113	DEFERRED COMP MATCH	0	0	0	600
TOTAL PERSONNEL		152,426	156,780	156,780	184,480
OPERATIONS					
01-9697-6206	ADVERTISING	100	250	250	250
01-9697-6214	MILEAGE REIMBURSEMENT	0	210	210	210
01-9697-6227	CONTRACTUAL SERVICES	3,706	4,350	4,350	4,350
01-9697-6250	WATER	2,584	3,300	3,300	3,300
01-9697-6251	ELECTRICITY	38,835	41,200	41,200	41,200
01-9697-6252	GAS	486	1,500	1,500	1,500
01-9697-6253	TELEPHONE	2,141	3,000	3,000	3,000
01-9697-6254	COMMUNICATIONS	1,727	1,600	1,600	1,600
01-9697-6256	EQUIPMENT USAGE	1,413	1,570	1,570	1,530
01-9697-6265	COMPUTER USAGE	7,771	9,310	9,310	10,490
01-9697-6271	SERVICE/RECOGNITION/AWARDS	400	1,170	1,170	1,170
01-9697-6276	TICKETS, HOTELS, DEPOSITS, RESERVATIONS	984	5,000	5,000	5,500
01-9697-6277	RECREATION SUPPLIES	6,493	5,000	5,000	5,500
01-9697-6283	SNACK BAR SUPPLIES	5,079	9,500	9,500	9,500
TOTAL OPERATIONS		71,718	86,960	86,960	89,100
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		224,143	243,740	243,740	273,580
FUNDING SOURCE:		F/T EMPLOYEES	1.00	1.00	1.00
GENERAL (\$223,580)					
PROGRAM REVENUE (\$50,000)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
TEEN CENTER (9697)

The Teen Center provides a place for youth to meet and participate in positive and productive activities during non-school hours. Various activities are planned throughout the year and include teen dances, excursions, on-site peer counseling, tutoring, and game tournaments. The Center and its activities are geared for the youth in 6th through 12th grades.

PERSONNEL:

5101 **Regular Salaries**

Recreation Coordinator - 100%

Develops and supervises recreation programs, sports leagues, social services, special events, and excursions under the direction of the Recreation Supervisor.

5103 **Seasonal/Limited Part-Time Employees**

Provides for Recreation Leaders for daily supervision, special events, excursions, etc.

5105 - 5113 See Appendix

OPERATIONS:

6206 **Advertising**

Provides for advertising in the *Hoof Print* (WHS paper) and other newspapers.

6214 **Mileage Reimbursement**

Provides for mileage reimbursement for the recreation staff to travel between the facilities and other destinations as required.

6227 **Contractual Services**

Provides for Band/DJ and sound system for events during the year. Provides for contracts for guest speakers for educational seminars and class instructors.

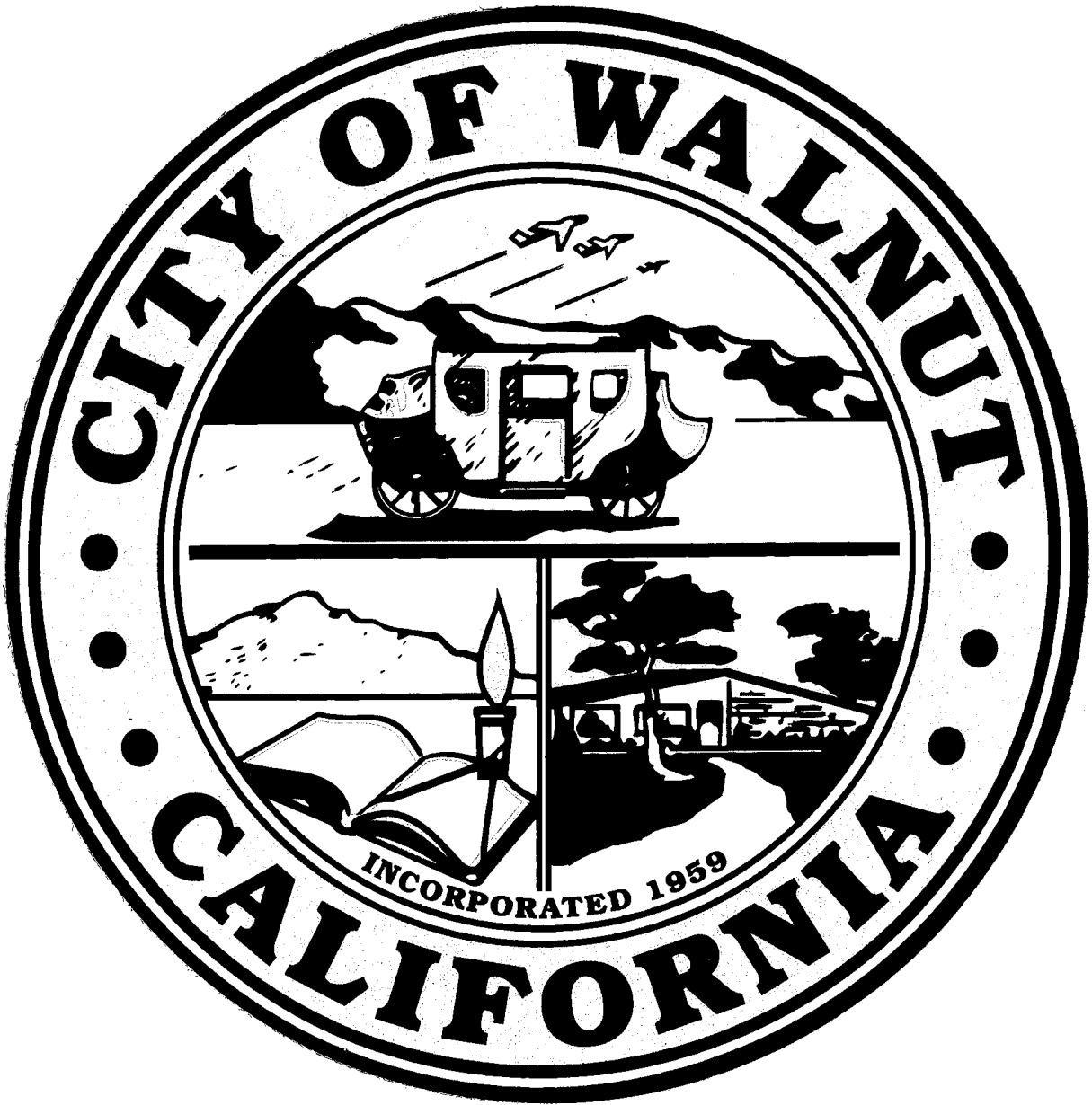
6250 **Water**

Provides for 40% of water charges for the Teen Center facility. (60% in 01-9693)

6251 **Electricity**

Provides for 40% electrical usage costs for the Teen Center facility. (60% in 01-9693)

- 6252 **Gas**
Provides for 40% gas usage costs for the Teen Center facility. (60% in 01-9693)
- 6253 **Telephone**
Provides 50% of telephone service cost for the Teen Center facility. (50% in 01-9693)
- 6254 **Communications**
Provides for Internet service for the computer lab.
- 6256 - 6265 See Appendix
- 6271 **Service/Recognition/Awards**
Provides for awards for contests and tournaments.
- 6276 **Tickets, Hotels, Deposits, Reservations**
Provides for the excursions scheduled for teens throughout the year.
- 6277 **Recreation Supplies**
Provides for the purchase of supplies needed for the Teen Center such as arts and crafts, video rentals, cue sticks, games, refreshments, and supplies for special events.
- 6283 **Snack Bar Supplies**
Provides for snack bar food items that are marked up for resale to the teens.



**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: CAMP MOVIN & GROOVIN

APPROPRIATION DETAIL					
ACCOUNT NO.	ACTIVITY	2023-24		2024-25	
		ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
	PERSONNEL				
01-9698-5103	SEASONAL/LIMITED PART-TIME EMPLOYEES	0	0	0	57,700
01-9698-5107	WORKERS' COMPENSATION	0	0	0	2,630
01-9698-5110	MEDICARE	0	0	0	830
	TOTAL PERSONNEL	0	0	0	61,160
	OPERATIONS				
01-9698-6214	MILEAGE REIMBURSEMENT	0	0	0	190
01-9698-6254	COMMUNICATIONS	0	0	0	500
01-9698-6271	SERVICE/RECOGNITION/AWARDS	0	0	0	1,000
01-9698-6276	TICKETS, HOTELS, DEPOSITS, RESERVATIONS	0	0	0	20,000
01-9698-6277	RECREATION SUPPLIES	0	0	0	4,000
	TOTAL OPERATIONS	0	0	0	25,690
	CAPITAL				
	TOTAL CAPITAL	0	0	0	0
	SUB-PROGRAM TOTAL	0	0	0	86,850
FUNDING SOURCE: CAMP MOVIN & GROOVIN (\$60,000)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
CAMP MOVIN & GROOVIN (9698)

The budget provides for recreational activities for Camp Movin & Groovin in the summer.

PERSONNEL:

5103 **Seasonal/Limited Part-Time Employees**

Provides for part-time Recreation Leaders to conduct a summer program for children.

5107 - 5110 See Appendix

OPERATIONS:

6214 **Mileage Reimbursement**

Provides for mileage reimbursement for recreation staff to travel between facilities and other destinations as required.

6254 **Communications**

Provides for a City issued cell phone for camp recreation staff.

6271 **Service/Recognition/Awards**

Provides for awards for contests and tournaments.

6276 **Tickets, Hotels, Deposits, Reservations**

Provides for the purchase of tickets for various excursions.

6277 **Recreation Supplies**

Provides for the purchase of supplies such as games, athletic equipment, and other items needed to operate an after-school recreation program.

**CITY OF WALNUT
2025-26 BUDGET**

PROGRAM: COMMUNITY SERVICES

SUB-PROGRAM: CAMP CRAWDAD

APPROPRIATION DETAIL					
		2023-24		2024-25	
ACCOUNT NO.	ACTIVITY	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATE APPROVED BUDGET
PERSONNEL					
01-9699-5103	SEASONAL/LIMITED PART-TIME EMPLOYEES	19,306	20,760	20,760	11,100
01-9699-5107	WORKERS' COMPENSATION	837	910	910	500
01-9699-5110	MEDICARE	277	310	310	200
TOTAL PERSONNEL		20,419	21,980	21,980	11,800
OPERATIONS					
01-9699-6214	MILEAGE REIMBURSEMENT	58	100	100	150
01-9699-6254	COMMUNICATIONS	0	0	0	500
01-9699-6227	CONTRACTUAL SERVICES	163	1,500	5,000	1,500
01-9699-6276	TICKETS, HOTELS, DEPOSITS, RESERVATIONS	1,062	2,000	5,000	4,000
01-9699-6277	RECREATION SUPPLIES	2,629	3,000	3,000	3,500
TOTAL OPERATIONS		3,913	6,600	13,100	9,150
CAPITAL					
TOTAL CAPITAL		0	0	0	0
SUB-PROGRAM TOTAL		24,332	28,580	35,080	20,950
FUNDING SOURCE: CAMP CRAWDAD (\$15,000)					

CITY OF WALNUT
ANNUAL BUDGET DETAIL
2025-26
CAMP CRAWDAD (9699)

The budget provides for recreational activities for Camp Crowdad in the summer.

PERSONNEL:

5103 **Seasonal/Limited Part-Time Employees**

Provides for part-time Recreation Leaders to conduct a summer program for children.

5107 - 5110 See Appendix

OPERATIONS:

6214 **Mileage Reimbursement**

Provides for mileage reimbursement for recreation staff to travel between facilities and other destinations as required.

6227 **Contractual Services**

Provides for bus transportation costs for excursions. Provides for services rendered by instructors, entertainers, etc.

6254 **Communications**

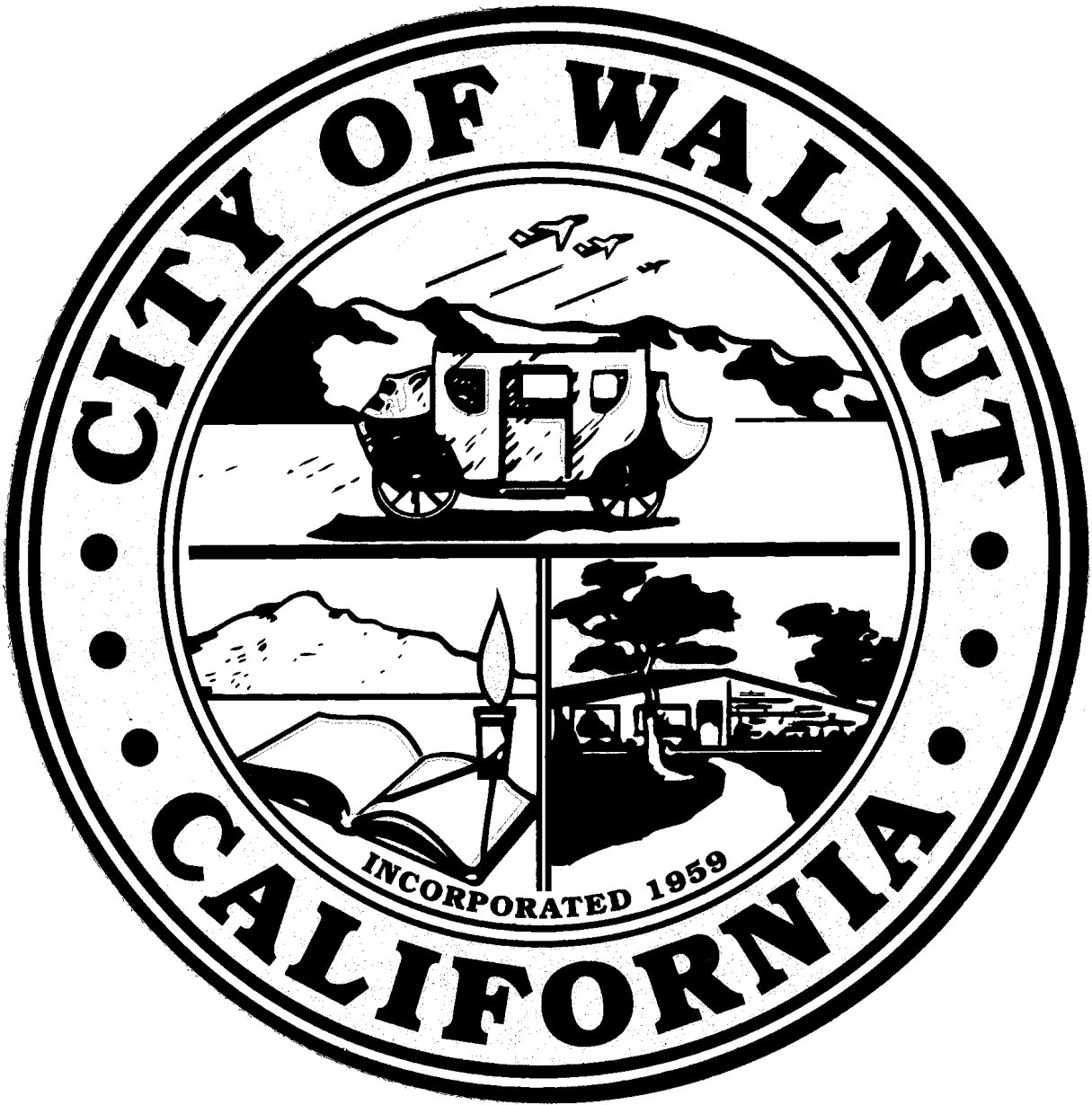
Provides for a City issued cell phone for camp recreation staff.

6276 **Tickets, Hotels, Deposits, Reservations**

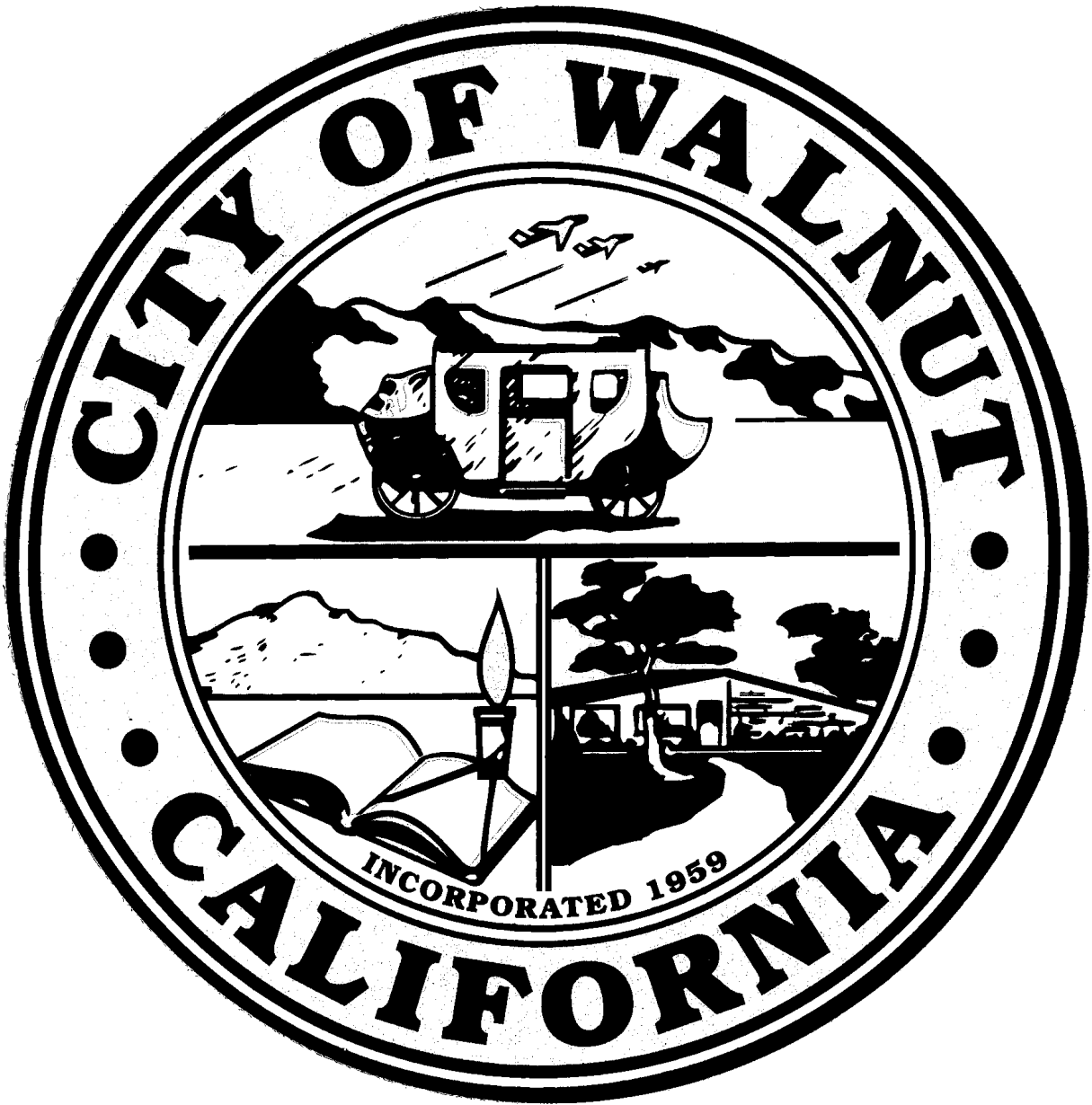
Provides for the purchase of tickets for various excursions.

6277 **Recreation Supplies**

Provides for the purchase of supplies such as games, athletic equipment, and other items needed to operate an after-school recreation program.



Capital Projects



CITY OF WALNUT
CAPITAL PROJECT
5 - YEAR PROJECTIONS

PROJECT DEFINITION

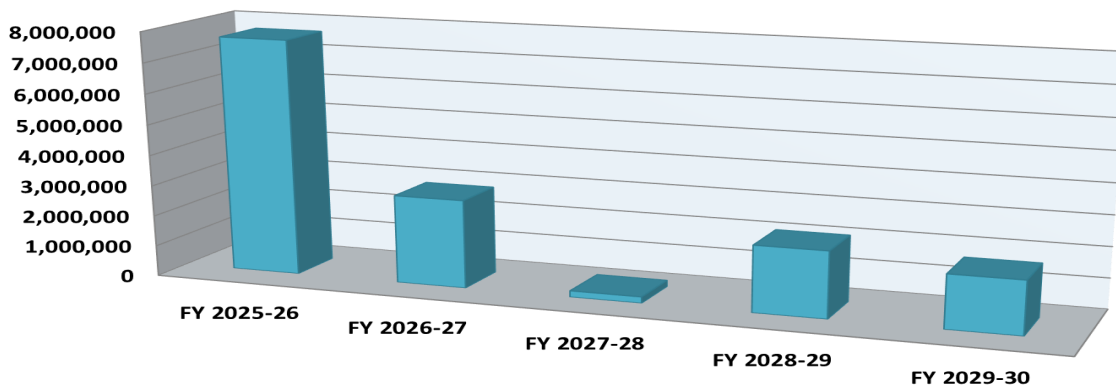
The Capital Projects five-year Program generally includes projects that cost in excess of \$100,000 or have a life greater than ten years.

NEW AND IN -PROGRESS PROJECTS

New Projects are projects identified and recommended as necessary in the City of Walnut. Throughout the fiscal year, the projects scheduled to begin in Fiscal Year 2025-26 will be presented individually before the City Council to approve plans and specifications, review costs, consider the environmental assessment, authorize the City Engineer to seek bids, and award the contract. Some of these projects may take over a year to complete. This 5-year program illustrates the estimated appropriation distribution for each project for the next five years.

In-Progress Projects are projects that have previously been approved by the City Council, either in Fiscal Year 2024-25, or prior years. If these projects were not completed as of June 30, 2025, the remaining balances of their corresponding appropriations are carried over into the new Fiscal Year 2025-26 and beyond if necessary.

**Capital Projects
Five-Year Projection**



**CITY OF WALNUT
CAPITAL PROJECT
5 - YEAR PROJECTIONS**

SUMMARY

Fiscal Year	
2025-26	\$7,697,900
2026-27	\$2,875,000
2027-28	\$2,050,000
2028-29	\$2,150,000
2029-30	\$1,725,000
	<u>\$16,497,900</u>

FUNDING SOURCE

Funding for the Capital Projects is provided by various sources. For Fiscal Year 2025-26 they are as follows:

Gas Tax - 02	\$ 184,000
RMRA - 03	\$ 700,000
Park Improvement - 06	\$ 1,593,250
PROP C - 13	\$ 1,542,690
Bikeway - 14	\$ 25,000
Measure R - 16	\$ 1,376,450
Federal Grant - 17	\$ 166,000
Measure M - 21	\$ 238,510
Capital/Equip - 25	\$ 1,572,000
Measure W - 29	\$ 300,000
	<u>\$ 7,697,900</u>

CITY OF WALNUT
CAPITAL PROJECTS
5-YEAR PROGRAM

NEW AND IN PROGRESS PROJECTS

ACCOUNT NUMBER	PROJECT NAME DESCRIPTION	FUNDING SOURCE	ESTIMATED COST	SPENT TO DATE	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
5910	MEADOW PASS OFF-SITE MITIGATION	Capital/Equip-25	\$105,000	\$0					
	ENGINEERING	\$65,000			65,000	0	0	0	0
	CONSTRUCTION	\$40,000			40,000	0	0	0	0
	TOTAL	\$105,000							
	Provides for the planting and 5-year monitoring of the required off-site mitigation for Meadow Pass Road.								
6118	SLURRY SEAL AREA 6 STREETS	RMRA-03 Prop C-13	\$700,000 \$250,000	\$0 \$0					
	ENGINEERING	\$75,000			75,000	0	0	0	0
	CONSTRUCTION	\$875,000			875,000	0	0	0	0
	TOTAL	\$950,000							
	Provides for the engineering, contract administration and slurry seal of various streets in Area 6 (East of Lemon Avenue, west of Meadow Pass, and south of Amar).								
6122	CITY WIDE TRAFFIC BATTERY BACK-UP UPGRADE	Measure R-16	\$101,450	\$0					
	ENGINEERING	\$0			0	0	0	0	0
	CONSTRUCTION	\$101,450			101,450	0	0	0	0
	TOTAL	\$101,450							
	Provides for replacement of battery back-up upgrades for Citywide Traffic Signals.								
6127	CITY WIDE SIDEWALK REPAIRS	Prop C-13	\$100,000	\$0					
	ENGINEERING	\$20,000			20,000	20,000	20,000	20,000	20,000
	CONSTRUCTION	\$80,000			80,000	80,000	80,000	80,000	80,000
	TOTAL	\$100,000							
	Provides for removal and replacement of existing damaged sidewalks, driveways, and ADA ramps at various locations throughout the City.								

CITY OF WALNUT
CAPITAL PROJECTS
5-YEAR PROGRAM

NEW AND IN PROGRESS PROJECTS

ACCOUNT NUMBER	PROJECT NAME DESCRIPTION	FUNDING SOURCE	ESTIMATED COST	SPENT TO DATE	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
6132	CITYWIDE SIGN REP./GIS	Measure M-21	\$150,000	\$0					
	ENGINEERING	\$25,000			25,000	0	0	0	0
	CONSTRUCTION	\$125,000			125,000	0	0	0	0
	TOTAL	\$150,000							
	Provides for replacement of regulatory sign at various locations throughout the City required by new regulations and implementation of retroreflective signs (Phase 2) .								
6134	HVAC - CITY WIDE	Capital/Equip-25	\$500,000	\$0					
	CONSTRUCTION	\$500,000			500,000	0	0	0	0
	TOTAL	\$500,000							
	Provides for replacement of older HVAC units City Wide.								
6137	NPDES: STORM WATER	Measure W-29	\$300,000	\$0					
	ENGINEERING	\$50,000			50,000	50,000	50,000	50,000	50,000
	CONSTRUCTION	\$250,000			250,000	200,000	200,000	200,000	200,000
	TOTAL	\$300,000							
	Provides for the installation of storm water project to meet requirements outlined in the City's Water Management Plan (WMP).								
6139	INTERSECTION IMPROVEMENT VALLEY & PIERRE ROAD	Measure R-16	\$200,000	\$0					
	ENGINEERING	\$50,000			50,000	0	0	0	0
	CONSTRUCTION	\$150,000			150,000	0	0	0	0
	TOTAL	\$200,000							
	Provides for striping modifications, sidewalk modifications and APS devices at the intersection of Valley and Pierre Road.								

CITY OF WALNUT
CAPITAL PROJECTS
5-YEAR PROGRAM

NEW AND IN PROGRESS PROJECTS

ACCOUNT NUMBER	PROJECT NAME DESCRIPTION	FUNDING SOURCE	ESTIMATED COST	SPENT TO DATE	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
6156	LA PUENTE ROAD REHABILITATION	Gas Tax-02	\$184,000	\$0					
		Measure R-16	\$500,000	\$0					
		Federal Grant-17	\$166,000	\$0					
	ENGINEERING	\$50,000			50,000	0	0	0	0
	CONSTRUCTION	\$800,000			800,000	0	0	0	0
	TOTAL	\$850,000							
	Provides for rehabilitaion of pavement on La Puente Road westerly city limits to Lemon Avenue.								
6163	GRAND/LA PUENTE INTERSECTION	Prop C-13	\$642,690	\$0					
	ENGINEERING	\$60,000							
	CONSTRUCTION	\$582,690			642,690	0	0	0	0
	TOTAL	\$642,690							
	Provides for construction of dual left-turn pockets on Grand northbound and southbound.								
6193	VALLEY BLVD. REHABILATATION	Prop C-13	\$550,000	\$0					
		Measure R-16	\$483,770	\$0					
		Measure M-21	\$91,230						
	ENGINEERING	\$100,000			100,000	0	0	0	0
	CONSTRUCTION	\$1,025,000			1,025,000	0	0	0	0
	TOTAL	\$1,125,000							
	Provides for pavement rehabilitaiton of Valley Boulevard between Grand avenue and Suzanne road. (Joint project with Los Angeles County and City of Industry)								
6426	SENIOR CENTER IMPROVEMENTS	Capital/Equipment-25	\$150,000	\$0					
	ENGINEERING	\$0			0	0	0	0	0
	CONSTRUCTION	\$150,000			150,000	0	0	0	0
	TOTAL	\$150,000							
	Provides for installation of partitions and audio system at the Walnut Senior Center.								

CITY OF WALNUT
CAPITAL PROJECTS
5-YEAR PROGRAM

NEW AND IN PROGRESS PROJECTS

ACCOUNT NUMBER	PROJECT NAME DESCRIPTION	FUNDING SOURCE	ESTIMATED COST	SPENT TO DATE	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
9205	SNOW CREEK PARK IMPROVEMENT	Park Improvement-06	\$1,000,000	\$0					
	CONSTRUCTION	<u>\$1,000,000</u>			1,000,000		0	0	0
	TOTAL	<u>\$1,000,000</u>							
	Provides for upgrades of pathways and restroom for ADA accessible at Snow Creek Park (Phase 2).								
9210	TREE MAINTENANCE	Capital/Equipment-25	\$100,000	\$0					
	CONSTRUCTION	<u>\$100,000</u>			100,000		100,000	100,000	100,000
	TOTAL	<u>\$100,000</u>							
	Provides for various tree removal and maintenance within the City.								
9214	SUZANNE PARK IMPROVEMENTS	Park Improvement-06	\$250,000	\$0					
	CONSTRUCTION	<u>\$250,000</u>			250,000		0	0	0
	TOTAL	<u>\$250,000</u>							
	Provides for the renovation of restrooms, parking lot, horse arena, and support buildings at Suzanne Park.								
9216	CREEKSIDE PARK IMPROVEMENTS	Park Improvement-06	\$200,000	\$0					
	CONSTRUCTION	<u>\$200,000</u>			200,000		0	0	0
	TOTAL	<u>\$200,000</u>							
	Provides for landscape improvements at Creekside Park.								
9217	WINDOWS & ENTRY MODIFICATIONS	Capital/Equip-25	\$242,000	\$0					
	CONSTRUCTION	<u>\$242,000</u>			242,000		0	0	0
	TOTAL	<u>\$242,000</u>							
	Provides for replacement of windows at the Gym/Teen Center, Senior Center, and MDRS for improved ventilation.								

CITY OF WALNUT
CAPITAL PROJECTS
5-YEAR PROGRAM

NEW AND IN PROGRESS PROJECTS

ACCOUNT NUMBER	PROJECT NAME DESCRIPTION	FUNDING SOURCE	ESTIMATED COST	SPENT TO DATE	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
9219	CITY REFLECTIVE STREET NAME SIGNS REPLACEMENT	Measure M-21	\$183,100	\$94,596					
	CONSTRUCTION	\$88,510			88,510				
	TOTAL	\$88,510							
	Provides for the removal and replacement of the internally illuminated street name signs at the existing traffic signals with reflective street name signs.								
9220	WALNUT FACILITIES SECURITY/FIRE ALARM	Capital/Equipment-25	\$400,000	\$0					
	CONSTRUCTION	\$400,000			400,000				
	TOTAL	\$400,000							
	Provides for an upgrade to the security, fire, and camera systems at Walnut facilities.								
9226	TRAIL PROJECT	Bikeway Fund-14 Capital/Equipment-25	\$25,000 \$75,000	\$0 \$0					
	CONSTRUCTION	\$100,000			100,000	100,000	100,000	100,000	100,000
	TOTAL	\$100,000							
	Provides for various trail improvements throughout the City.								
9693	GYM/TEEN CENTER IMPROVEMENT	Park Improvement-06	\$200,000	\$56,750					
	ENGINEERING	\$22,750			22,750				
	CONSTRUCTION	\$120,500			120,500				
	TOTAL	\$143,250							
	Provides for replacement of flooring and painting indoors.								
	LEMON AVENUE REHABILITATION	Prop C-13 Measure R-16	\$600,000 \$600,000	\$0 \$0					
	ENGINEERING	\$100,000			0	100,000	0	0	0
	CONSTRUCTION	\$1,100,000			0	1,100,000	0	0	0
	TOTAL	\$1,200,000							
	Provides for rehabilitation of the pavement between Valley Boulevard and Meadow Pass.								

CITY OF WALNUT
CAPITAL PROJECTS
5-YEAR PROGRAM

NEW AND IN PROGRESS PROJECTS

ACCOUNT NUMBER	PROJECT NAME DESCRIPTION	FUNDING SOURCE	ESTIMATED COST	SPENT TO DATE	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
6104	SLURRY SEAL AREA 4 STREETS								
		RMRA-03	\$900,000	\$0					
		Prop C-13	\$225,000	\$0					
	ENGINEERING	\$75,000		0	75,000	0	0	0	0
	CONSTRUCTION	\$1,050,000		0	1,050,000	0	0	0	0
	TOTAL	\$1,125,000							
Provides for the engineering, contract administration and slurry seal of various streets in Area 4 (westerly half of Creekside Drive).									
LEMON AVENUE STREET LIGHTS									
		Measure M-21	\$300,000	\$0					
	ENGINEERING	\$40,000		0	0	40,000	0	0	0
	CONSTRUCTION	\$260,000		0	0	260,000	0	0	0
	TOTAL	\$300,000							
Provides for installation of street lights on Lemon Avenue between La Puente Road and Meadow Pass Road.									
6106	SLURRY SEAL AREA 7 STREETS								
		RMRA-03	\$700,000	\$0					
		Prop C-13	\$500,000	\$0					
	ENGINEERING	\$75,000		0	0	75,000	0	0	0
	CONSTRUCTION	\$1,125,000		0	0	1,125,000	0	0	0
	TOTAL	\$1,200,000							
Provides for the engineering, contract administration and slurry seal of various streets in Area 7 (Snow Creek & Timberline).									

CITY OF WALNUT
CAPITAL PROJECTS
5-YEAR PROGRAM

NEW AND IN PROGRESS PROJECTS

ACCOUNT NUMBER	PROJECT NAME DESCRIPTION	FUNDING SOURCE	ESTIMATED COST	SPENT TO DATE	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
GRAND AVENUE STREET LIGHTS									
		Gas Tax-02	\$200,000	\$0					
		Measure M-21	\$300,000	\$0					
ENGINEERING									
CONSTRUCTION									
		\$55,000		0	0	0	0	55,000	0
		\$445,000		0	0	0	0	445,000	0
	TOTAL	\$500,000							
Provides for installation of street lights on Grand Avenue between Amar/Temple and Stonybrook Drive.									
SLURRY SEAL AREA 1 STREETS									
6103		RMRA-03	\$550,000	\$0					
		Prop C-13	\$550,000	\$0					
ENGINEERING									
CONSTRUCTION									
		\$100,000		0	0	0	0	100,000	0
		\$1,000,000		0	0	0	0	1,000,000	0
	TOTAL	\$1,100,000							
Provides for the engineering, contract administration and slurry seal of various streets in Area 1 (South of La Puente Road and west of Lemon Avenue to City limits).									
SLURRY SEAL AREA 2 STREETS									
6101		RMRA-03	\$550,000	\$0					
		Prop C-13	\$625,000	\$0					
ENGINEERING									
CONSTRUCTION									
		\$75,000		0	0	0	0	0	75,000
		\$1,100,000		0	0	0	0	0	1,100,000
	TOTAL	\$1,175,000							
Provides for the engineering, contract administration and slurry seal of various streets in Area 2 (North of Valley Blvd, east of Lemon Avenue, south of La Puente Road and west of Grand Avenue).									
TOTAL			\$14,449,240	\$151,346	\$7,697,900	\$2,875,000	\$2,050,000	\$2,150,000	\$1,725,000

CITY OF WALNUT
CAPITAL PROJECTS
5-YEAR PROGRAM

NEW AND IN PROGRESS PROJECTS

ACCOUNT NUMBER	PROJECT NAME DESCRIPTION	FUNDING SOURCE	ESTIMATED COST	SPENT TO DATE	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Funding Summary									
		Gas Tax-02	\$ 184,000		\$ -	\$ -	\$ -	\$ 200,000	\$ -
		RMRA - 03	\$ 700,000		\$ 900,000	\$ 700,000	\$ 550,000	\$ 650,000	
		Park Improvement - 06	\$ 1,593,250		\$ -	\$ -	\$ -	\$ -	\$ -
		PROP C - 13	\$ 1,542,690		\$ 925,000	\$ 600,000	\$ 650,000	\$ 625,000	
		Bikeway - 14	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
		Measure R - 16	\$ 1,285,220		\$ 600,000	\$ -	\$ -	\$ -	\$ -
		Federal Grant -17	\$ 166,000		\$ -	\$ -	\$ -	\$ -	\$ -
		Measure M - 21	\$ 329,740		\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -
		Capital/Equip - 25	\$ 1,572,000		\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
		Measure W - 29	\$ 300,000		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
		Total	\$ 7,697,900		\$ 2,875,000	\$ 2,050,000	\$ 2,150,000	\$ 1,725,000	

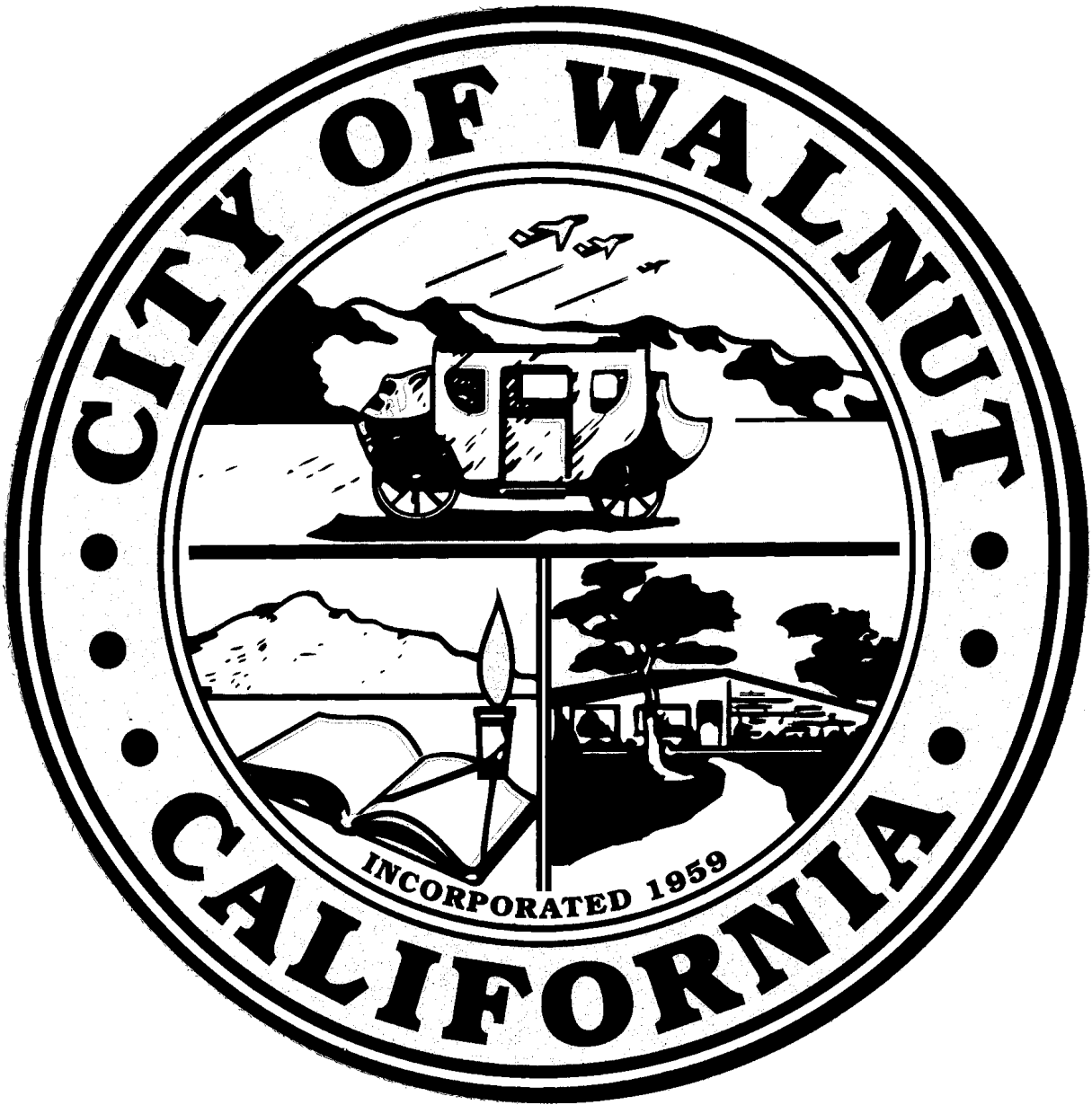
CITY OF WALNUT

FUTURE STREET CAPITAL PROJECTS

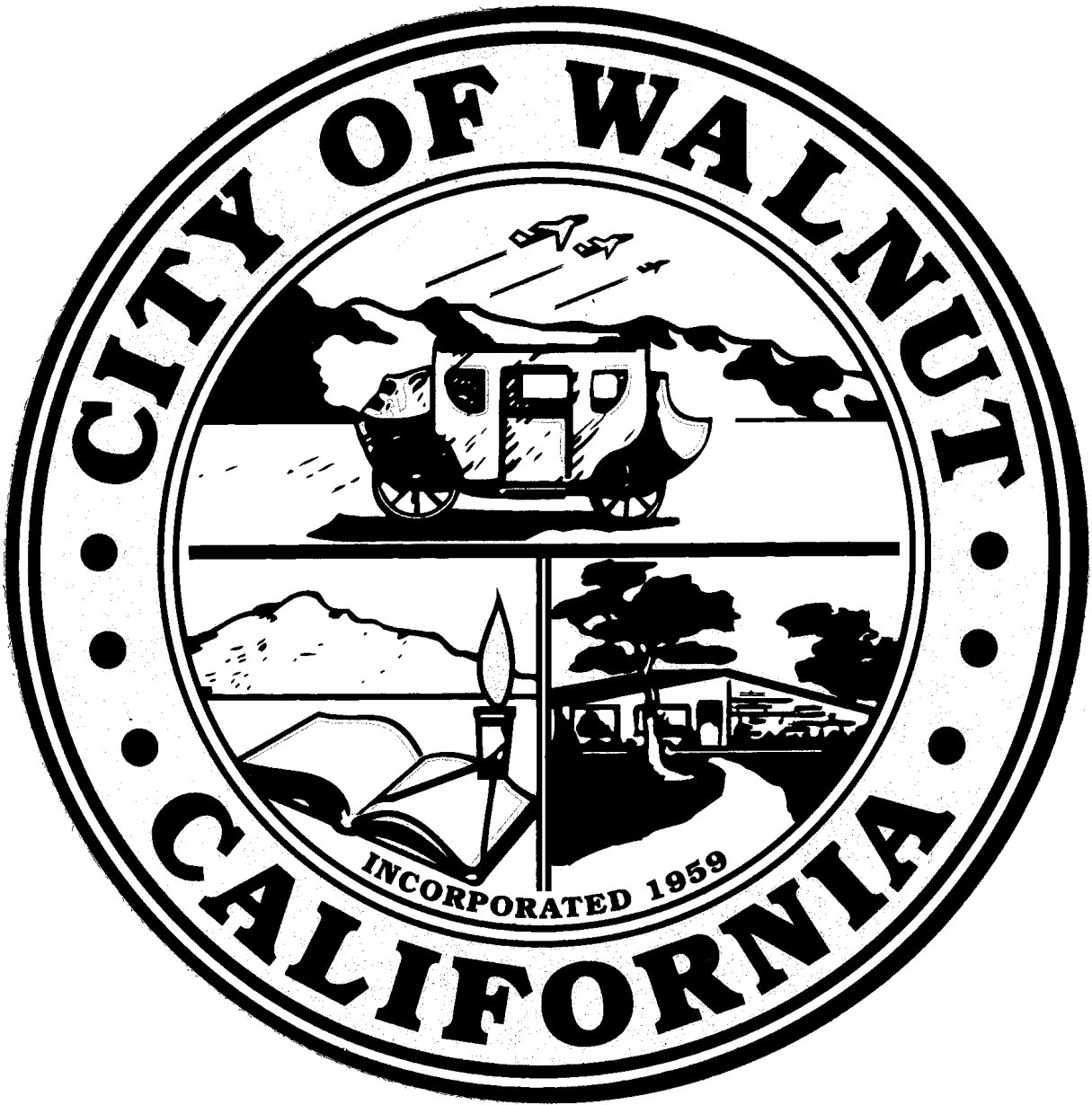
It is important to Walnut to maintain the structure, mobility, and extend the useful life of the public right-of-way. In addition to the five year Capital Projects Program, the City has developed an additional five-year projection for street related projects.

The City is divided into seven areas with each area being slurried or resurfaced every seven years. These future street projects are only estimates and depend greatly on the condition of the street. Each fiscal year, this list will be examined and is subject to change depending on need and funding source.

<u>Year</u>	<u>Project Description</u>	<u>Amount</u>
2030-31	Area 3 Slurry	\$900,000
2031-32	Area 5 Slurry	\$1,000,000
2032-33	Area 6 Slurry	\$950,000
2033-34	Area 4 Slurry	\$1,125,000
2034-35	Area 7 Slurry	\$1,200,000



Appendix



OBJECT DESIGNATIONS

XX-XXXX-###

PERSONNEL:

<u>Object No.</u>	<u>Line Item & Description</u>
5101	Regular Salaries Provides for compensation for full-time, permanent employees.
5102	Regular Part-Time Employees Provides for compensation for all part-time employees.
5103	Seasonal/Limited Part-Time Employees Provides for compensation for non-permanent, part-time employees.
5104	Overtime Provides for compensation for any overtime throughout the year, at one and one half times the regular salary.
5105	Health & Life Insurance Provides for benefits for health, accidental death, dismemberment, life insurance, and long-term disability for full-time employees. Additionally, provides for the monthly PERS administrative fee and wake works compliance fee under the Human Resources Division (4200).
5107	Workers' Compensation Provides for City-paid benefits for Workers' Compensation pursuant to State Law.
5108	PERS Provides for City-paid employee benefits for employee's retirement system.
5109	Unemployment Insurance Provides for City-paid employee benefits for unemployment insurance.
5110	Medicare Expense All employees with hire dates of April 1, 1986 and after must contribute 1.45% and City to match.
5111	Sick Leave Buyback/Vacation Buyback Provides for employee reimbursement for non-used sick leave. Only employees with over 160 hours at the end of the calendar year will be eligible for buybacks. Provides reimbursement of unused vacation up to 40 hours, provided employee has taken 40 hours of vacation during the preceding calendar year and had a vacation balance in excess of 160 hours at the end of the calendar year.
5112	Replacement Benefit Plan Provides for the CalPERS Replacement Benefit Plan contributions as necessary.

5113 **Deferred Compensation**
Provides for City-paid deferred compensation to match employee contributions up to \$50.00 a month.

OPERATIONS:

<u>Object No.</u>	<u>Line Item & Description</u>
6103	Conference & Meetings - Ching Provides for all travel, conference, and meeting expenses.
6104	Conference & Meetings - Wu Provides for all travel, conference, and meeting expenses.
6105	Conference & Meetings - Tragarz Provides for all travel, conference, and meeting expenses.
6106	Conference & Meetings - Freedman Provides for all travel, conference, and meeting expenses.
6107	Conference & Meetings - Cajulis Provides for all travel, conference, and meeting expenses.
6108	Conference & Meetings - Law Provides for all travel, conference, and meeting expenses.
6201	Conference & Meetings Provides for all travel, conference, and meeting expenses.
6202	Training Provides for training seminars and sessions generally requested by City and taken on City time.
6203	Memberships, Dues, Subscriptions, Books, Fees Provides for membership fees, dues, subscriptions, and publications of professional organizations.
6204	Property Tax Administrative Fee A Property Tax Administration Fee (PTAF) is to offset costs in assessing property values, in collecting the property tax levies, and in the review and appeal process.
6205	Office Supplies Provides for the purchase of office supplies.

- 6206 **Advertising**
Provides for advertising and legal notices of various City activities.
- 6207 **Postage**
Provides for postal expenses for City mailings.
- 6208 **Vehicle Operations**
Provides for operational costs for gasoline, oil, tires, batteries, parts, and repairs for vehicle use.
- 6209 **Surety Bonds**
Provides for City insurance protection.
- 6210 **Printing**
Provides for business cards, and any outside printing.
- 6211 **Education Reimbursement**
Provides for education reimbursement for employee development related to the improvement of the position; generally requested by employee and taken on own time; requires prior approval.
- 6212 **Ordinance Codification, Amendments & Legal Documents**
Provides for codification of ordinances, amendments, & legal documents.
- 6213 **Building Maintenance/Supplies**
Provides for building materials, miscellaneous repairs, and City supplies and materials for city buildings.
- 6214 **Mileage Reimbursement**
Provides for mileage reimbursement when private vehicle is used for City business.
- 6215 **Vehicle/Cell Allowance/Treasurer Stipend**
Provides for monthly car allowances for positions approved by City Council. Also, provides cell phone stipend for those employees who elect not to receive a city issued cell phone.
- 6216 **Professional Services**
Provides for professional services/retainers.
- 6218 **Special Legal Fees**
Provides for legal services not rendered by the City Attorney in the retainer; includes defense of lawsuits.
- 6219 **Photocopy Supplies**
Provides for all photocopy materials and supplies.

- 6220 **Office Equipment Rental**
Provides for all office equipment rentals.
- 6221 **Machinery Equipment Rental**
Provides for rental of equipment not owned by City, or to temporarily replace owned equipment when breakdown occurs.
- 6222 **Facility Rental**
Provides for building or space rental to carry out City functions and business.
- 6223 **Insurance**
Provides for City insurance protection for general liability, auto, and property.
- 6224 **Records Management**
Provides for services of microfilming City records.
- 6225 **Claims & Insurance Adjustments**
Provides for deductible allowances or claims covered by insurance.
- 6226 **Temporary Workers**
Provides for services rendered under contract with another entity on a temporary basis.
- 6227 **Contractual Services**
Provides for services rendered under contract with another entity.
- 6229 **Community Relations**
Provides for the expense of community events.
- 6230 **Plan Check Services**
Provides for public works plan check services through contract with a private engineer.
- 6231 **Maps, Prints, Photos, Film**
Provides for maps, plans, photos, slides, and film.
- 6232 **Public Works Inspection Services**
Provides for public work construction inspections of public works improvements required of builders and developers.
- 6233 **Building Inspection Services**
Provides for building plan check and inspection services by the City's private contractor.

- 6235 **Referee Services**
Provides for payment to referees for the adult basketball leagues.
- 6236 **Physicals/Backgrounds**
Provides for pre-employment physicals for new, permanent employees, DMV background checks, and Department of Justice background checks.
- 6237 **Vandalism**
Provides for replacement of such items as irrigation materials and equipment due to damage of controllers, valves, pipes, sprinkler heads and fittings caused by vandalism.
- 6238 **Small Tools**
Provides for replacement of worn or damaged hand and small power tools.
- 6239 **Uniforms**
Provides for uniform rental service and purchase of boots.
- 6240 **Rodent Control**
Provides funds for the Rodent Control Program.
- 6242 **Storm Drain Maintenance**
Provides for maintenance of storm drain Zone 9.
- 6243 **Tree Maintenance**
Provides for expenditures in relation to the tree maintenance program on City property and each LOSMD zone.
- 6244 **Street Light Maintenance**
Provides funds for Highway Safety Lighting, Traffic Signal, and Street Lighting Maintenance Programs.
- 6245 **General Maintenance**
Provides funds for general maintenance of City buildings, streets, roads and all other city maintained facilities.
- 6246 **Building Maintenance**
Provides for the building maintenance service contract for City buildings, including HVAC, elevator maintenance, alarm monitoring, and termite control.
- 6247 **Equipment Maintenance**
Provides for maintenance costs of City-owned equipment.
- 6248 **Grounds Maintenance**
Provides for supplies, repairs, and maintenance of City grounds.

6249	Industrial Waste Service Provides funds for industrial waste services by the county for extraordinary inspections, corrections, and legal expenses.
6250	Water Provides for water service.
6251	Electricity Provides for electricity service.
6252	Gas Provides for gas service.
6253	Telephone Provides for telephone service.
6254	Communications Provides funds for communication expenses, such as mobile radios and airtime for City vehicles.
6255	Vehicle Leases Provides for expenses incurred by City for leasing vehicles.
6256	Equipment Usage Provides for the allocation of usage cost of the office machine rental and maintenance to all departments.
6257	Business Grants Provides for OPA's and small business grants issued in conjunction with economic development projects.
6260	Emergency Fund Provides funds for unanticipated emergency expenses not budgeted.
6261	Administration Provides for accounting of overhead charge administration.
6265	Computer Usage Provides for internal service funding of citywide computer function expenses. Departments are charged on the basis of number of employees.
6270	American Flag Program Provides funds for the purchase of American flags, flagpoles, and bracket installation and maintenance.

- 6271 **Service/Recognition/Awards**
Provides for the annual service awards recognition functions, purchase of service awards, and recognition of residents leading in the arrest and conviction of residential or vehicle burglary suspects.
- 6272 **Crime Prevention Program Supplies**
Provides for the purchase of Neighborhood Watch decals, signs, and newsletter materials; for the production and bulk mailings of Business Watch and Walnut Watchword program materials; and for Lock-It Walnut materials.
- 6273 **Emergency Preparedness Supplies**
Provides for the purchase of supplies necessary for the City's emergency preparedness program.
- 6274 **Volunteer Patrol Supplies**
Provides for the purchase of supplies as necessary for the Senior Volunteer Patrol Program.
- 6275 **Cable Programming Supplies**
Provides for programming expenses (i.e., purchase/rental) of MINI DV tapes for cameras, DVDS, DVD cases and labels for production or dubbing use. Also, provides payment for the purchase of small equipment and equipment maintenance and repairs.
- 6276 **Tickets, Hotels, Deposits, Reservations**
Provides for the purchase of tickets, hotel reservations, deposits, and other expenses related to recreation programs such as excursions.
- 6277 **Recreation Supplies**
Provides for the purchase of supplies as necessary for recreation programs.
- 6278 **Bank Charges**
Provides for the payment of fees charged by the bank for various bank services.
- 6279 **Uniforms - Sports**
Provides for the purchase of supplies i.e., (Uniforms for youth sport leagues and coaches).
- 6280 **Environmental Services Supplies**
Provides for the purchase of supplies related to environmental services programs, such as the used oil recycling program and composting fairs.
- 6281 **Festival Supplies**
Provides for the purchase and rental of supplies and materials necessary for the annual Family Festival.

6282	Camp Sponsorship Program Provides for expenses incurred in relation to the City's Camp Sponsorship Program.
6283	Snack Bar Supplies Provides for the cost of restocking the Teen Center snack bar with beverages, candy, and miscellaneous snack food items for sale during its regular operating hours.
6286	Meals Program Provides for expenses in relation to the meal programs offered at the Senior Citizens Center.
6287	Bingo Program Provides for expenses in relation to the bingo activities offered at the Senior Citizens Center.
6290	Special Maintenance Projects Provides for special maintenance/repairs necessary in City parks or facilities which are beyond the scope of routine maintenance, such as grading or renovating sports fields, adding landscaping, and improving public areas.
6300	Principal Provides funds for payment of principal on outstanding debt.
6301	Interest Expense Provides funds for payment of interest on outstanding debt.
6302	Cost of Issuance Provides funds for bond issuance fees.
6303	Trustee Fee Provides funds for trustee administration fee.
6304	Defeasance of Funds Retirement/Closing of Bonds.
6305	County Administration Fee Provides funds for county administration fee.
6350	Loans Provides for loans made in relation to the City's housing program.
6354	Grants Provides for grants issued in relation to the City's housing program.

6999 **Prior Year Adjustment**
Provides for after-audit adjustments to a previous fiscal year, which are identified by the city auditors.

CAPITAL:

<u>Object No.</u>	<u>Line Item & Description</u>
8401	Furnishings & Equipment Provides for purchase of office furniture, equipment, and furnishings for City offices.
8402	Machinery & Equipment Provides for purchase of machinery and equipment for City offices.
8403	Buildings & Structures Provides for the acquisition of permanent structures for City or government use.
8404	Land Purchase Provides for the acquisition of land for City or government use.
8405	Landscape Improvements Provides for the expenses incurred for landscape improvements.
8406	Irrigation Improvements Provides for the expenses incurred for irrigation improvements to replace worn-out systems, or to install new systems.
8407	Slope Restoration Provides for expenses incurred for slope restoration where failures occur.
8409	Building Improvements Provides for capital improvements to City or government owned buildings and structures.
8410	Improvements Other Than Buildings Provides for any capital improvements for the City.
8425	Special Capital Projects Provides for expenditures in relation to incidental projects needed in the course of operations, which are beyond the scope of the department's regular operations budget.

CITY OF WALNUT
GLOSSARY OF TERMS

AB 939

The California Integrated Waste Management Act of 1989 (AB 939) required all cities to prepare and adopt a Source Reduction and Recycling Element by July 1, 1991. Cities were to demonstrate how they intend to meet the requirements of this Act to, among other things, reduce the amount of waste disposed in landfills a total of 25% by the year 1995 and 50% by the year 2000.

Accrual

A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activity when they occur, regardless of the timing of related cash flows.

Agency Funds

These funds are used to account for assets held by the City as trustee or agent for individuals, private organizations, other governmental units and/or other funds.

Air Quality Improvement Fund (AQMD)

This fund is used to account 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.

American Rescue Plan Act (ARPA)

On March 11, 2021 President Biden signed the American Rescue Plan Act of 2021, which established the Coronavirus State and Local Fiscal Recovery Fund to provide direct aid to local governments. Funds are for revenue replacement due to pandemic, economic assistance for small businesses, investment in water, sewer, and broadband infrastructure as well as COVID-19 related expenses.

Appropriation

An authorization by the City Council to make an expenditure and to incur an obligation or debt for a specific purpose. An appropriation is usually limited in the amount and time when it may be expended. (i.e. per fiscal year)

Appropriations Limit

As a government entity in the State of California, the City is subject to the Gann Spending Limit Initiative, which limits the amount of annual appropriations of tax proceeds.

Area "D"

Area "D" Office of Emergency Services is a regional division of the State Office of Emergency Services. The division is comprised of disaster experts who work for the State, and assist member cities with their many planning and training needs for emergency preparedness.

Assessments

Charges made to parties for actual services or benefits received. For example, the County of Los Angeles maintains the storm drains for many areas throughout the City. All residents of LA County are assessed through their County taxes to offset the costs of the storm drain maintenance.

Balanced Budget

A budget in which income (revenue) is equal to expenditures. A budget may also be balanced with the use of operating reserves.

Bikeway Fund

This fund is used to account for Senate Bill 821 grant monies from the State for the construction of bikeways, ramps, and pedestrian facilities.

Budget

A plan of financial operation listing an estimate of proposed expenses and the proposed means of financing them for a particular time period. The budget is proposed until it has been approved by the City Council. The adopted budget is for one fiscal year, from July 1 to June 30.

Budget Message

A general discussion of the proposed budget as presented in writing by the City Manager to the City Council. The message contains an explanation of the principal budget items and documents included in the current adopted budget.

Capital Equipment

Long-lasting goods the City acquires and owns that are not consumed in the normal course of business. These may include assets such as machines, trucks, computers, and office furniture.

Capital Improvement

A permanent addition to the City's assets, including the design, construction, or purchase of land, building, or facilities, or major renovations of it.

Capital Outlay

The exchange of one asset (cash) for another (capital asset), with no ultimate effect on net assets.

Capital Projects

The major acquisition and construction separate from ongoing operating activities to account for financial resources to be used for the purchase or construction of major capital facilities financed through borrowings or contributions.

Community Development Block Grant (CDBG)

A federal grant administered by the County of Los Angeles Department of Community Development under the provisions of the 1974 Housing and Community Development Act. The funds are available to cities to provide improvements to those areas considered "blighted" under the definitions set forth in the Act.

Consumer Price Index (CPI)

An index that tracks the prices of a specified set of goods and services purchased by consumers, providing a measure of inflation (often considered a cost-of-living index).

Contingencies

Funds set aside by the City for economic uncertainties and unforeseen circumstances. One example would be public works projects. There is a contingency built into the contract amount to cover changes in design or construction that occur during the projects construction phase, which were not originally planned.

Contract City

A City whose municipal services are provided via a contract arrangement with another unit of government, a public agency, or private or commercial organizations.

Debt Service Fund

This fund is used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Department

An organizational unit which has the responsibility for providing programs, activities, and/or functions in a specific field.

Expenditure

The actual spending of funds set-aside by an appropriation.

Family Festival

The City of Walnut's largest community event which is held annually. The daylong event is planned entirely by volunteers and includes a parade, 5 and 10-K runs, various booths and entertainment throughout the day.

Federal Emergency Management Agency (FEMA)

This Federal agency is responsible for emergency management preparedness in the United States. FEMA's role is to develop programs and training that will enable state and local governments to reduce the loss of life and property caused by emergencies and disasters.

Fiscal Year (FY)

A 12-month period of time to which the budget applies. For Walnut, it is July 1 through June 30.

Fund

An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. For instance, the Gas Tax Fund was created in order to receive all gas tax revenue and track all expenditures, which are reimbursable under the gas tax guidelines.

Fund Balance

Governmental funds that report the difference between their assets and liabilities.

General Fund

The primary fund of the City used to account for all revenues and expenditures of the City, which are not legally restricted to a particular use.

General Plan

A statement of the general policies and goals of the City for its long-term physical development.

Grant

Contributions of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant given by the Federal Government.

Governmental Funds

Funds generally used to account for tax-supported activities.

Industrial Waste Services

A county agency that enforces Los Angeles County Code Title 20, Utility Division 2, which is called the Sanitary Sewers and Industrial Waste Regulations. These regulations control what businesses are permitted to place in the sewers, and how they must dispose of and handle certain waste products, which are classified as Industrial Waste. The City is billed the inspection costs for plan checks, permit issuance, permit compliance and inspection, and enforcement costs by Industrial Waste Services.

Life in Walnut

Quarterly newsletter produced by the City and delivered to all Walnut residents through the recreation brochures. Each edition focuses on current issues, such as recycling and water conservation. The newsletter also highlights community events, such as the Business Exposition and the Family Festival.

Lighting & Open Space Maintenance District (LOSMD)

This is a special assessment district established according to the provisions of the 1972 Lighting and Landscaping Act, to provide for the maintenance and upkeep of landscaped areas within the boundaries of the district. Residents are assessed for those costs related to their district's corresponding landscape maintenance and administration.

Local Early Action Planning Grant (LEAP)

One-time grant funding to cities and counties to update their planning documents and implement process improvements that will facilitate the acceleration of housing production and help local governments prepare for the 6th cycle Regional Housing Needs Assessment.

Long-Term Goals

Statements of high aspirations, usually representing an end result or condition toward which efforts are directed. (i.e. meeting the needs of the city as set forth by the elected official through policy directives)

Major Fund

Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements.

Modified Accrual Basis of Accounting

The basis of accounting, according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Mount San Antonio Community College Relays (Mt. Sac Relays)

The annual track & field competition held each April at Mt. SAC's Hilmer Lodge Stadium in Walnut. Considered the nation's premiere track & field event.

Non-Restricted Revenues

Revenues received by the City, which can be expended for any governmental activity.

NPDES

National Pollutant Discharge Elimination System.

Object Designation

The account number assigned to a department or a specific function within a department. For example, 01-8002-6227 refers to General Fund (01), Business License Dept. (8002), and Contractual Services (6227).

Office of Traffic Safety

A State agency which distributes State and Federal funds to local agencies for traffic safety programs. These programs include, but are not limited to, occupant protection, driving under the influence, emergency medical services, traffic studies, and traffic device inventory control.

Pension Trust Fund

A Section 115 Trust to pre-fund both pension and retiree health care liabilities. The trust permits the City, under federal and state law to invest in a more diversified array of investments to maximize investment returns long term and reduce the City's pension liabilities.

Personal Computer (PC)

A desktop computer used by both employees at the City. The computers are used for word-processing, spreadsheets, and data analysis.

Programs

The 5 major categories which the City of Walnut's budget is divided up among. The 5 programs are General Government, Community Development, Public Works, Public Safety, and Community Services.

Proposition 68

A proposition approved by the voters of Los Angeles County in June 2018, which authorized a \$4 billion general obligation bond for state and local parks, environmental protection projects, water infrastructure projects and flood protection projects which are in accordance with the Clean Water and Safe Parks Act.

Proposition "A" Transportation

A proposition approved by the voters of Los Angeles County in 1982, which authorized an additional 1/2 cent sales tax to provide funds for local transportation projects, approved by the Los Angeles County Transportation Commission.

Proposition "C" Transportation

A proposition approved by the voters of Los Angeles County in 1990, which authorized an additional 1/2 cent sales tax to provide funds for local transportation projects, approved by the Los Angeles County Transportation Commission.

Measure "A" (M&S)

A proposition approved by the voters of Los Angeles County in November 2016, which authorizes an annual special tax of 1.5 cents per square foot of building floor area on all taxable real property in the County. Funds are in accordance with the LA County Safe, Clean Neighborhood Parks and Beaches Measure.

Measure "A" (Category 1)

A proposition approved by the voters of Los Angeles County in November 2016, which authorizes an annual special tax of 1.5 cents per square foot of building floor area on all taxable real property in the County. Funds are in accordance with the LA County Safe, Clean Neighborhood Parks and Beaches Measure.

Measure "R" Transportation

A proposition approved by the voters of Los Angeles County in November 2008, which authorized a 1/2 cent sales tax for transportation projects.

Measure "M" Transportation

A proposition approved by the voters of Los Angeles County in November 2016, which authorized a 1/2 cent sales tax for highway and transportation projects.

Measure "W"

A proposition approved by voters of Los Angeles County in November 2018, which authorized a 2.5 cent square foot parcel tax to property owners to fund projects for the Safe Clean Water Program which will improve local water supply and quality.

Reimbursement District

District formed for the purpose of providing a public improvement where funding is reimbursed by the affected property owner at the time they take advantage of the service.

Restricted Revenues

Revenues received by the City, which must be expended in specific areas or for specific purposes.

Revenues

Amount of funds received from taxes, fees, permits, licenses, interest, and intergovernmental sources during the fiscal year.

RKA Consulting Group, Inc.

A private civil engineering firm which the City contracts with to provide Building & Safety Services, LOSMD Services, and to serve as the City Engineer and Director of Municipal Services.

Road Maintenance Rehabilitation Account (RMRA)

The Road Maintenance Rehabilitation Account (RMRA) is funding available to cities and counties for projects approved by the California Transportation Commission. Fees are collected by the State of California related to Senate Bill 1 (SB1) which provides for maintenance on the state highway system, local street, and road systems.

SB 2 Planning Grant

One-time grant funding to cities and counties to prepare, adopt, and implement plans and process improvements that streamline housing approvals and accelerate housing production.

SB 821

SB 821 is a State legislative bill, which provides funding to local agencies for bicycle and pedestrian facilities. It is administered through the Southern California Association of Governments.

Southern California Air Quality Management District (SCAQMD)

The SCAQMD is a regional governmental agency, which regulates emissions from stationary sources. The District covers the Los Angeles, Orange, and Riverside Counties, and the non-desert areas of San Bernardino County. The SCAQMD receives its authority from the California Health and Safety Code, as it relates to the California Air Pollution Law. The district reports to the California Air Resources Board, which is a state agency.

Special Revenue Funds

Used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specific purposes.

State Gas Tax Fund

This 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.

Sub-Program

Each program is divided into sub-programs that address specific departments, projects, or concerns of the City. Also, the sub-program division enables the City to more easily track costs for specific projects and departments.

Success Through Awareness & Resistance (STAR)

This program consists of a Sheriff's deputy to provide substance abuse and narcotics education to the City's elementary school children (grades 4th, 5th, and 6th), to include instruction on the effects of drug abuse, decision making, and dealing with peer pressure.

Successor Agency

An organization created as a result of AB1X 26, the Successor Agency manages the payment listed on ROPS (Recognized Obligation Payment Schedule) to retire the debt of the dissolved Redevelopment Agency through tax funds received from the County.

Subventions

That portion of revenues collected by outside agencies on behalf of the City.

Traffic Safety Committee

A committee formed in order to discuss and make recommendations on speed control, parking regulations, signing, striping and other matters related to traffic safety and control. The Committee consists of representatives from City Hall and the Los Angeles County Sheriff's Department.

Traffic Safety Fund

This fund accounts for the vehicle code fines expended for traffic safety enforcement.

Volunteers on Patrol (VOP)

This program provides for assistance to Walnut law enforcement activities by city residents serving as volunteers. Assistance is provided in the areas of park patrol, vacation checks, business center watch, code enforcement field checks, and morning recycling and scavenging checks.

Walnut Housing Authority (WHA)

The City's housing authority was formed in 1996, and the City Council serves as the governing board, with the City Manager serving as the Executive Director. The Walnut Housing Authority was established to fund the construction of low and moderate income housing in the City of Walnut.

