

CITY OF SAN DIMAS



ANNUAL CAPITAL & OPERATING BUDGET ADOPTED 2015-2016

City Council
CURTIS W. MORRIS, Mayor
JOHN EBINER, Mayor Pro Tem
DENNIS BERTONE
EMMETT BADAR
JEFF TEMPLEMAN

City Manager
BLAINE M. MICHAELIS

**Assistant City Manager
Treasurer/City Clerk**
KENNETH J. DURAN



**Assistant City Manager of
Community Development**
LAWRENCE STEVENS

Director of Public Works
KRISHNA PATEL

**Director of Parks
and Recreation**
THERESA BRUNS

FISCAL YEAR 2015-16 BUDGET

LETTER OF TRANSMITTAL

Honorable Mayor and Members of the City Council:

Pursuant to Paragraph E (1), Section 2.24.070 of the San Dimas Municipal Code, it is my pleasure to submit to you the annual operating and capital improvement budget for Fiscal Year 2015-2016.

The 2015-16 budget contains a remarkable number of public improvement projects. We anticipate up to 4 playground renovations, and the renovation and expansion of the building at Marchant Park including a new restroom facility, downtown boardwalk and landscaping replacement, public landscaping projects, changes to the city's street sweeping operation, major street work including the completion of a re-aligned Golden Hills Road, the transition to install an updated permit software program, water conservation efforts related to the continued drought, and several administrative projects to improve the operations of the city.

All of these projects will move forward while the city continues to meet the daily service needs of the public. The city has been averaging the issuance of 7 building permits a day and 3 new business licenses per week for the last several years. We will also be focusing attention on the disposition of the former Redevelopment Agency properties – to explore viable uses for those properties.

We have planned for a busy 2015-16. I express my continued appreciation to the City Council for their steady leadership and support in maintaining a high quality of life in San Dimas. I also express appreciation to our employees – they are capable and dedicated to performing their work tasks with effectiveness. They are key to our community success. Appreciation also goes to the residents and businesses of San Dimas for their efforts to contribute to our collective success.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Blaine Michaelis".

Blaine Michaels
City Manager

THE 2015-16
ANNUAL BUDGET
FOR THE CITY OF SAN DIMAS, CALIFORNIA

CITY COUNCIL

Curtis Morris, Mayor

Jeffrey Templeman, Mayor Pro Tem

Emmett Badar

Denis Bertone

John Ebiner

CITY OFFICIALS

Blaine Michaelis, City Manager

Kenneth Duran, Asst. City Manager/Director of Admin Services/City Treasurer/City Clerk

Larry Stevens, Assistant City Manager of Community Development

Mark Steres, City Attorney

Krishna Patel, Director of Public Works

Theresa Bruns, Director of Parks & Recreation

Michael O'Brien, Administrative Services Manager

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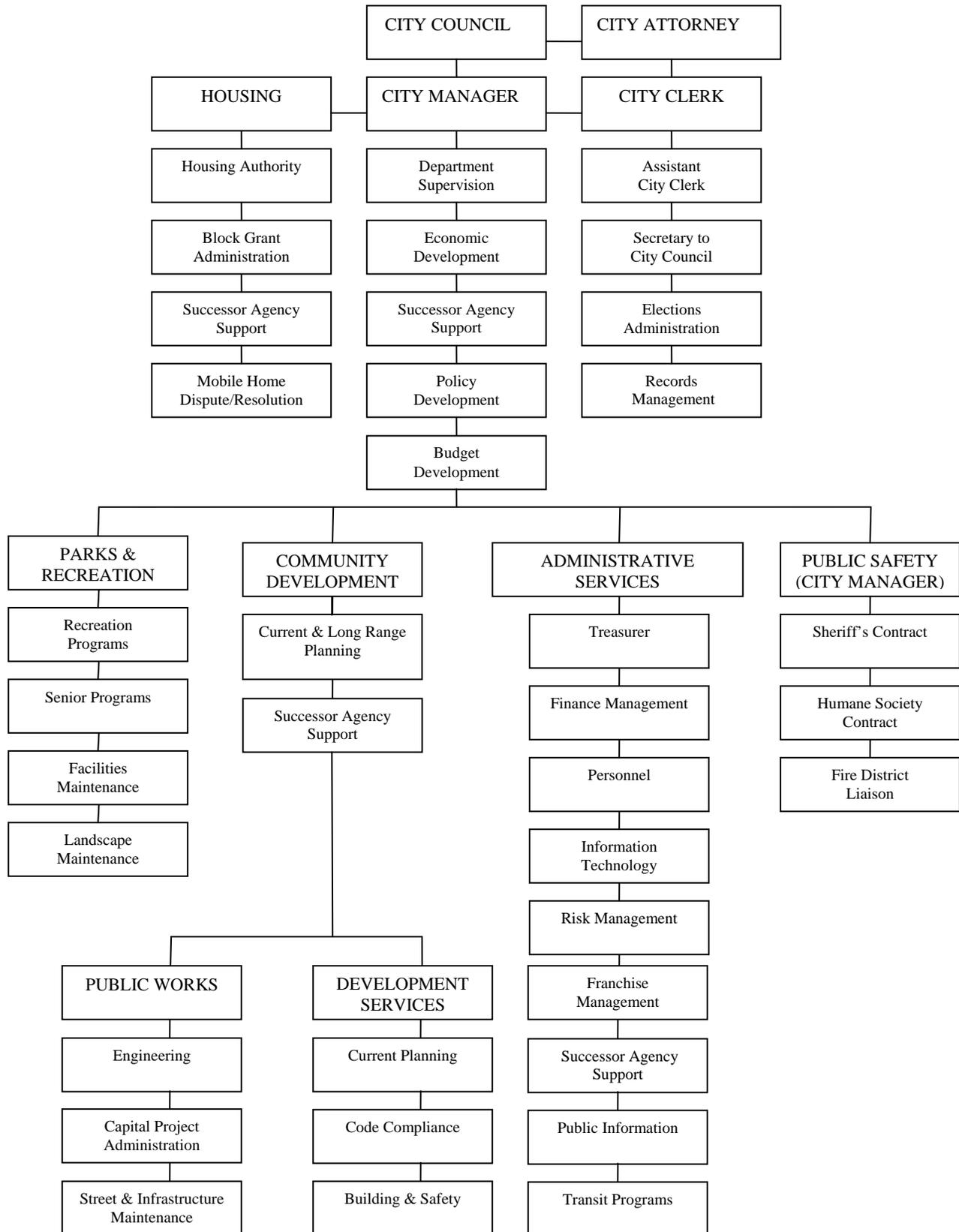
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ORGANIZATIONAL CHART

PERSONNEL CHART

CITY OF SAN DIMAS ORGANIZATIONAL CHART



**CITY OF SAN DIMAS
BUDGETED PERSONNEL - FOR FISCAL YEAR 2015-16**

FULL TIME CLASSIFICATION BY DIVISION	# OF POSITIONS	PART TIME CLASSIFICATION BY DIVISION	# OF POSITIONS
CITY COUNCIL/CITY MANAGER		CITY MANAGER/ADMIN SERVICES	
COUNCIL MEMBER	5	PARKING ENFORCEMENT OFFICER	4
CITY MANAGER	1	ADMINISTRATIVE INTERN	1
ASSISTANT CITY CLERK	1		
		COMMUNITY DEVELOPMENT	
ADMINISTRATIVE SERVICES		PLANNING INTERN	1
ASST CITY MANAGER/DIR ADM SERV/CITY CLERK	1		
ADMINISTRATIVE SERVICES MANAGER	1	DEVELOPMENT SERVICES	
ACCOUNTING SUPERVISOR	1	HOUSING INTERN	1
ACCOUNTING TECHNICIAN	4		
HUMAN RESOURCE SPECIALIST	1	PUBLIC WORKS	
IT ADMINISTRATOR	1	ENGINEERING INTERN	1
PARKING CODE ENFORCEMENT OFFICER	1		
COMMUNITY DEVELOPMENT		PARKS AND RECREATION	
ASSISTANT CITY MANAGER OF COMMUNITY DEV	1	BUILDING MAINTENANCE AIDE	6
ADMINISTRATIVE AIDE	1	RECEPTIONIST SENIOR CENTER	1
		RECREATION LEADER	32
		DRILL TEAM INSTRUCTOR	1
DEVELOPMENT SERVICES	1	STUDENT UNION STAFF	4
PLANNING MANAGER	1	MAINTENANCE OPERATOR	1
SENIOR PLANNER	2	SENIOR LIFEGUARD	4
ASSOCIATE PLANNER	2	LIFEGUARD	10
CODE COMPLIANCE OFFICER	2	INSTRUCTOR	10
ADMINISTRATIVE SECRETARY	1	CASHIER	10
DEPARTMENTAL ASSISTANT		LOCKER ROOM ATTENDANT	2
		RECREATION INTERN	1
PUBLIC WORKS ADMINISTRATION AND ENGINEERING		FITNESS INSTRUCTORS	10
DIRECTOR OF PUBLIC WORKS	1		
SENIOR ENGINEER	1		
ASSOCIATE ENGINEER	1		
ENVIRONMENTAL SERVICES COORDINATOR	1		
ADMINISTRATIVE AIDE	1		
PUBLIC WORKS INSPECTOR	1		
ADMINISTRATIVE SECRETARY	1		
BUILDING AND SAFETY			
BUILDING & SAFETY SUPERINTENDENT	1		
BUILDING INSPECTOR/PLAN CHECK	1		
BUILDING INSPECTOR	1		
BUILDING PERMIT TECHNICIAN II	1		
PW STREET & VEHICLE MAINT/TRAFFIC CONTROL			
PUBLIC WORKS MAINTENANCE SUPERINTENDENT	1		
PUBLIC WORKS SUPERVISOR	1		
PUBLIC WORKS LEADWORKER	2		
EQUIPMENT OPERATOR	2		
STREET MAINTENANCE WORKER I & II	3		
EQUIPMENT MECHANIC	1		
PARKS AND RECREATION			
DIRECTOR OF PARKS AND RECREATION	1		
FACILITIES MANAGER	1		
RECREATION SERVICES MANAGER	1		
LANDSCAPE MAINTENANCE MANAGER	1		
FACILITIES MAINTENANCE SUPERVISOR	1		
LANDSCAPE MAINTENANCE SUPERVISOR	1		
MUNICIPAL ARBORIST	1		
FACILITIES MAINTENANCE WORKER I & II	3		
LANDSCAPE MAINTENANCE WORKER I & II	4		
EQUIPMENT OPERATOR	1	*Note: Several Part Time Positions Are	
RECREATION COORDINATOR	4	Seasonal for Parks & Recreation	
DEPARTMENTAL ASSISTANT	2		
OFFICE ASSISTANT	1		
TOTAL FULL TIME BUDGETED POSITIONS	71	TOTAL PART TIME BUDGETED POSITIONS	100



ALL FUNDS - FUND BALANCE REVENUE AND EXPENDITURE SCHEDULES

CHART OF ACCOUNTS

FUND NO.	FUND NAME
01	General Fund
02	Gas Tax
03	Walker House
04	City Hall/ CB
06	Sewer Expansion
07	City Wide Lighting District
08	Landscape Parcel Tax
12	Infrastructure
20	Community Parks & Facilities Development
21	Open Space District # 1
22	Open Space District # 2
23	Open Space District # 3
27	Civic Center Parking District
28	Civic Center Redemption
29	Civic Center Reserve
34	Housing Authority Successor
38	Successor Agency
39	Redevelopment Obligation Retirement
40	Community Development Block Grant
41	Citizen's Option for Public Safety
53	Golf Course
70	Equipment Replacement
71	Air Quality Management District
72	Prop A Transit
73	Prop C Transit
74	Measure R Transit
75	Landscape Maintenance

FUND DESCRIPTIONS

The budgeting and accounting system of the City of San Dimas is organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Funds maintain independent records of cash and/or resources together with all related liabilities, obligations, reserves and equities. The purpose of a fund is to carry out specific activities or attain certain objectives in accordance with special financial regulations, restrictions or limitations.

The largest single fund is the General Fund. Money in the General Fund can be used for any legal purpose—to underwrite operating expenditures or to fund capital improvement projects—and is the most flexible of all City funds.

Other funds are restricted in their use by law or by City Council action. This means that these funds may only be used for designated activities. Some funds, such as the Golf Course Maintenance and Operation fund, are restricted by City policy to certain activities.

The City's accounting and budgeting systems are in compliance with the Generally Accepted Accounting Principles (GAAP). This means that the modified accrual basis of accounting is used for governmental fund types. The modified accrual basis of accounting recognizes revenues when they are measurable and available and expenditures when they are incurred.

OPERATING FUNDS

Operating Funds account for the revenues and expenditures associated with the City's ongoing operations. Revenues in the operating funds are received from a variety of sources, and may be unrestricted in use, as in the General Fund, or restricted by law or policy in other special revenue funds, including those listed below:

- **General Fund** - the main Operating Fund for the City. All general tax revenues and other receipts not allocated by law or contractual agreement to other funds are accounted for in this fund. The General Fund is the most flexible of all City funds. The major General Fund revenue sources are: property tax, sales tax, franchise tax, transient occupancy tax, business tax, motor vehicle licensing fees, building permit fees, charges for services, fees and interest earnings. The General Fund is used for daily operating expenditures such as: public safety, planning, community improvement, youth and senior program administration, street repair, building maintenance, and City administration.
- **Walker House** – this fund is used to account for receipts and expenditures of monies received from the repayment of principal and interest from the Successor Agency and to expenditures associated with the maintenance and operations of the Walker House.
- **Sewer Expansion Fund** – this fund is used to account for receipts and expenditures of monies apportioned to the City under sewer maintenance and industrial waste reimbursements from the County and private property connections to the public sewer fees.
- **City Wide Lighting District** – this fund is used to account for financial activity relating to the Lighting District. Revenues include assessment to property owners within the district and expenditures related to the maintenance and upkeep of the system.
- **Landscape Parcel Tax** – this fund is used to account for financial activity relating to the voter approved property tax assessment. Revenues include assessment to property owners and a transfer from the General Fund. Expenditures are exclusive to the maintenance of parks, parkways, medians, and trees.
- **Civic Center Parking District M & O** – this fund is used to account for receipts and expenditures of monies received from Maint. & Admin assessments. The monies are too restricted for expenditures associated with the parking district.
- **Civic Center Parking District Reserve Fund** – this fund is used to account for reserves held in association with the bonds for the parking district.

- **Community Development Block Grant Fund** - this fund is used to account for grant revenue received from the Department of Housing and Urban Development. The funds will be used for housing rehabilitation programs.
- **Citizen's Option for Public Safety (COPS)** – this fund is used to account for receipts and expenditures of monies apportioned to the City FROM A State COPS grant for law enforcement.
- **Golf Course** – this fund is used to account for receipts and expenditures of monies for maintenance and operations of the San Dimas Canyon Golf Course. Surplus funds can be appropriated towards the re payment of the City loan.
- **Equipment Replacement fund** – this fund is used to account for revenues and expenditures associated with the acquisition of equipment and vehicles for City use.
- **Air Quality Management District (AQMD) Fund** - this fund is used to account for clean air fees collected by the State and distributed by the Southern California Air Quality Management District (SCAQMD) for clean air projects.
- **Proposition A Fund** - this fund is used to account for the financial activity related to the City's share of Proposition A monies. Proposition A increased sales tax in Los Angeles County by one-half percent (0.5%) and is used for transportation related purposes.
- **Landscape Maintenance** — this fund is used to account for financial activity relating to landscaping of common areas within the Boulevard and Northwood's tracts. Revenues include assessment to property owners within the Boulevard and Northwood's tracts and expenditures related to the maintenance and upkeep of the common landscape areas.
- **Successor Agency Administration Fund** - this fund is used to account for the administrative costs of winding down the affairs of the former San Dimas Redevelopment Agency.

CAPITAL PROJECTS FUNDS

Capital Projects Funds account for the acquisition or construction of major capital facilities. Capital Projects Funds include the following:

- **State Gas Tax Fund** - this fund is used to account for receipts and expenditures of monies apportioned to the City under Sections 2103, 2105, 2106, 2107 and 2107.5 of the California Streets and Highway Code.
- **Infrastructure** - this fund is used to account for major capital improvement projects associated with the Cities infrastructure.
- **Community Parks & Facilities Development** - this fund is used to account for the parks and facilities capital improvement projects.
- **Open Space District # 1** - this fund is used to account for revenues and expenditures associated with the acquisition and preservation of north & west districts open space.
- **Open Space District # 2** - this fund is used to account for revenues and expenditures associated with the acquisition and preservation of east districts open space.
- **Open Space District # 3** - this fund is used to account for revenues and expenditures associated with the acquisition and preservation of south districts open space.
- **Proposition C Fund** - this fund is used to account for the financial activity related to the City's share of Proposition C monies. Proposition C increased sales tax in Los Angeles County by one-half percent (0.5%) and is used for transportation related purposes.
- **Measure R Fund** - this fund is used to account for receipts and expenditures of monies apportioned to the City under Measure R, a voter approved retail transactions and use tax at the rate of one-half percent (0.5%) for a period of 30 years. This money is restricted to expenditures that maintain and improve City streets and for transportation services.

DEBT SERVICE FUNDS

Debt Service Funds account for financial activity associated with the issuance of debt, and the accumulation of resources for, and the payment of outstanding obligations on City and Successor Agency long-term debt, as described below:

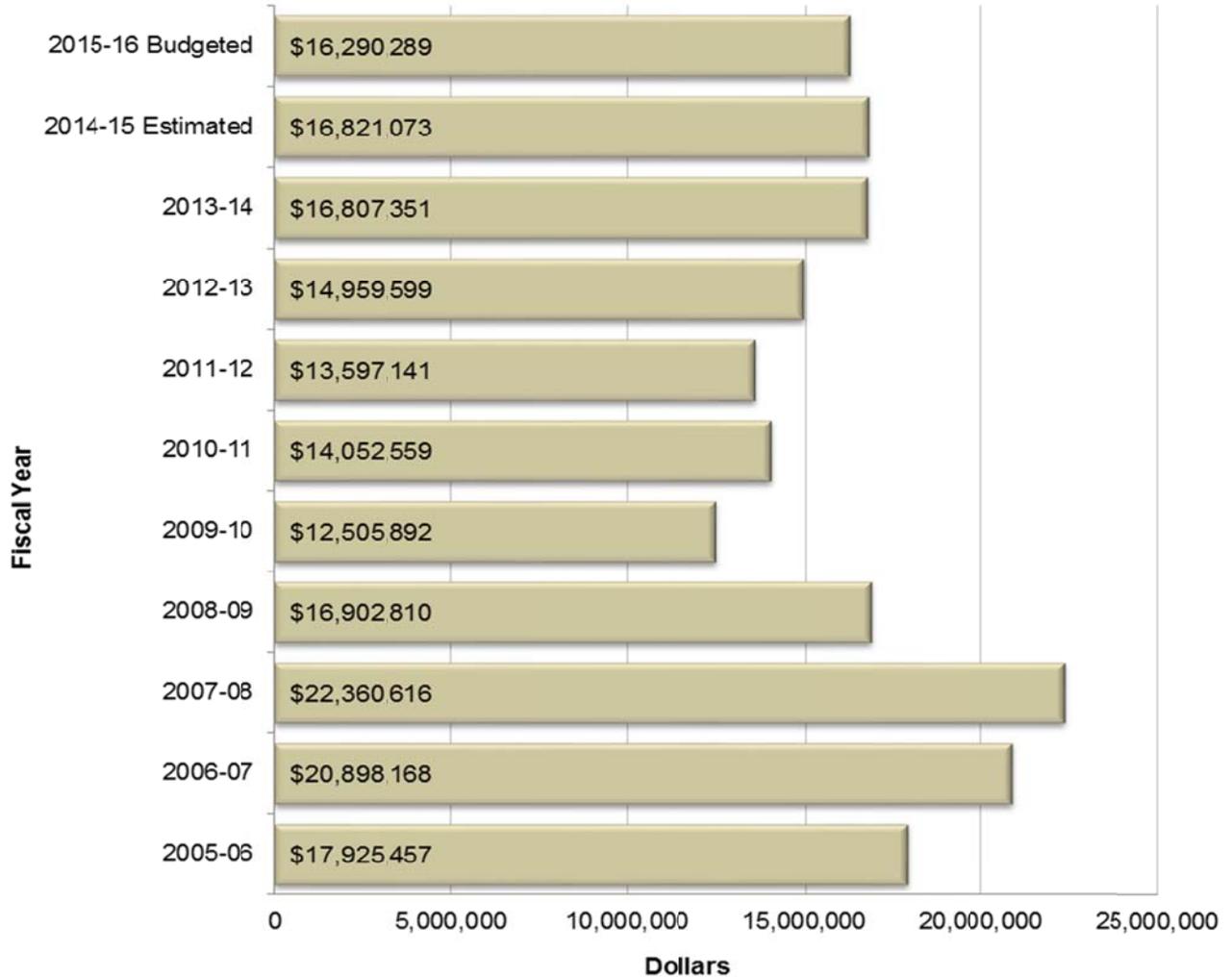
- **City Hall –Community Building – Plaza Fund** –this fund is used to account for debt service payments associated with the renovation of the San Dimas Civic Center the was re-opened as the City Hall, the Plaza and Community Building in April 2011.
- **Civic Center Parking District Redemption Fund** – this fund is used to account for the debt service payments associated with the improvements in the Puddingstone Parking District.

CITY OF SAN DIMAS
SCHEDULE 1: SUMMARY OF ESTIMATED ENDING BALANCES
AND TRANSACTIONS FOR FISCAL YEAR 2015-16

FUNDS	ESTIMATED BEGINNING 7/1/2015	ESTIMATED REVENUES 2015-16	TRANSFER IN 2015-16	TRANSFER OUT 2015-16	ESTIMATED EXPENDITURES 2015-16	USE OF RESERVES 2015-16	ESTIMATED ENDING BAL 6/30/2016
01 General	16,821,073	21,071,819	352,140	792,325	19,826,518	1,335,900	16,290,289
02 Gas Tax	1,237,574	791,000	-	225,000	512,000	-	1,291,574
03 Walker House	212,777	187,970	-	-	151,278	-	249,469
04 City Hall/CB	-	-	742,720	-	742,720	-	-
06 Sewer	1,053,374	53,029	-	-	132,000	-	974,403
07 Lighting	1,700,907	1,087,307	-	125,000	1,219,845	-	1,443,369
08 L/S Parcel Tax	-	830,060	49,605	-	879,665	-	-
12 Infrastructure	1,906,865	2,854,859	1,000,000	6,680	5,651,090	-	103,954
20 Comm Park/Fac	267,529	918,000	291,471	-	1,477,000	-	-
21 Open Sp #1	16,571	-	44,429	-	61,000	-	-
22 Open Sp #2	1,136,861	350,000	-	-	785,000	-	701,861
23 Open Sp #3	-	-	-	-	-	-	-
27 CC Pkg Dist	-	16,321	7,507	-	23,828	-	-
28 CC Redemption	-	8,985	-	-	8,985	-	-
29 CC Reserve	1,608	-	-	827	-	-	781
40 CDBG	-	135,289	-	-	135,289	-	-
41 COPS	-	100,000	-	-	100,000	-	-
53 Golf Course	264,504	655,000	-	-	700,000	-	219,504
70 Equipment Replacement	475,368	4,000	-	-	325,500	-	153,868
71 AQMD	127,719	42,768	-	2,140	10,000	-	158,347
72 Prop A	414,687	594,200	-	-	731,887	-	277,000
73 Prop C	1,090,927	498,300	-	-	442,000	-	1,147,227
74 Measure R	781,460	368,500	-	-	263,500	-	886,460
75 Open Space Mnt	20,205	44,260	-	-	47,130	-	17,335
ALL CITY FUNDS TOTAL	27,530,009	30,611,667	2,487,872	1,151,972	34,226,235	1,335,900	23,915,441
34 HOUSING AUTHORITY SUCCESSOR TOTAL	1,119,135	345,016	-	-	248,619	-	1,215,532
38 /39 SUCCESSOR AGENCY TOTAL	313,873	1,790,265	-	-	1,790,265	-	313,873
GRAND TOTAL CITY AND ENTITIES	28,963,017	32,746,948	2,487,872	1,151,972	36,265,119	1,335,900	25,444,846

HISTORICAL GENERAL FUND RESERVES

The City's goal is to maintain a minimum balance of equal to or greater than 78 percent of the General Fund operating budget. The current reserve balance of \$16,807,351 represents 81.51 percent of the 2015-16 General Fund operating expenditures and transfers out, the estimated General Fund Reserve for the fiscal year ending 2014-15 is \$16,821,073 which would represent 81.58 percent of the 2015-16 General Fund operating expenditures and transfer out. Finally the budgeted General Fund Reserve for 2015-16 is \$16,290,289 which would represent 79.01 percent of the 2015-16 General Fund operating expenditures and transfers out. A multi-year comparison of this reserve is shown below:



CITY OF SAN DIMAS
SCHEDULE 2: SUMMARY OF ESTIMATED REVENUES BY FUND
AND SOURCE FOR FISCAL YEAR 2015-16

GENERAL FUND	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 ESTIMATED REVENUES	2015-16 ADOPTED BUDGET
TAXES				
Property Taxes	2,542,184	2,543,380	2,679,492	2,782,000
Residual Tx/Admin Settlement/PassThru	260,197	289,000	257,600	271,000
Motor Vehicle In Lieu Triple Flip	3,027,866	3,088,423	3,191,000	3,191,000
Sales Tax	5,486,004	5,553,000	5,734,000	6,325,000
Sales Tax Prop 172	256,747	250,000	265,000	265,000
Franchise Tax	2,217,442	2,226,505	2,256,400	2,259,000
Business License Tax	430,500	423,000	420,000	422,000
PEG Tax	83,844	85,088	86,000	86,000
Transient Occupancy Tax	1,278,411	1,264,000	1,400,000	1,400,000
Documentary Stamp/Transfer Tax	177,045	165,000	139,000	139,000
Sub-Total	15,760,240	15,887,396	16,428,492	17,140,000
LICENSES AND PERMITS				
Building Permits	904,904	392,550	573,700	400,700
Inspection/Street Permits Eng	41,007	25,000	55,000	25,000
Annual Parking Permits	16,048	16,800	17,400	17,400
Temporary Parking Permits	162,399	149,000	153,000	153,000
Bingo Permits	100	100	100	100
Storm Water Inspection Permit	-	106,400	9,700	21,500
Sub-Total	1,124,458	689,850	808,900	617,700
FINES AND PENALTIES				
Local Ord Violations	127,510	129,000	101,000	110,000
Motor Vehicle Violations	76,149	78,000	68,000	68,000
Miscellaneous Offenses	3,369	3,000	2,300	2,700
Parking Citations	187,168	186,000	196,000	196,000
Parking Bail	74,883	72,000	86,000	86,000
Administrative Citations	5,308	6,000	5,000	5,000
Sub-Total	474,387	474,000	458,300	467,700
USE OF MONEY & PROPERTY				
Interest	225,960	214,062	157,434	171,964
Building Rentals	111,964	115,000	135,000	135,000
Adair Lease/Loan	34,241	40,470	35,070	35,992
Principal from Golf Course PY Loans	243,851	343,100	317,600	349,100
Sub-Total	616,016	712,632	645,104	692,056
INTERGOVERNMENTAL				
Motor Vehicle License Fees Excess/Mo	15,702	-	15,167	-
Homeowners Exemption	17,453	19,000	19,000	19,000
Oil Payment Program/UOBG	9,663	9,613	9,613	9,613
Recycling Grant Mkt Sites	9,102	-	-	-
U.S.D.A. Summer Lunch Program	10,593	10,500	10,500	10,500
Sub-Total	62,513	39,113	54,280	39,113

CITY OF SAN DIMAS
SCHEDULE 2: SUMMARY OF ESTIMATED REVENUES BY FUND
AND SOURCE FOR FISCAL YEAR 2015-16

GENERAL FUND	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 ESTIMATED REVENUES	2015-16 ADOPTED BUDGET
CHARGES FOR CURRENT SERVICES				
Zoning/Subdivision Fees/Monument Fees	26,186	22,000	16,000	20,000
DPRB Fees	20,001	15,000	10,000	15,000
Miscellaneous Planning Fees	3,560	2,500	2,500	2,500
Public Hearing Notice Sign	1,730	1,000	1,200	1,200
Misc/Overhead Chgs Dev Svcs	7,448	3,000	1,500	1,500
Administration of Prop A/C/Measure R	151,465	153,955	164,955	168,803
Administration Fees for Staff fr WH 03	25,000	25,000	25,000	25,000
Administration Fee for Serv Charter Oak Pk	300,000	300,000	300,000	300,000
Administration of Oil Payment Prog/UOBG	2,097	3,000	3,000	3,000
Auto Impound Storage Fees	11,067	9,000	7,500	8,000
Street/Sidewalk/Sign Rep/PW Serv Chg	3,773	1,500	1,500	1,500
Sale of Maps & Publications	1,247	1,200	1,500	1,200
Sub-Total	553,574	537,155	534,655	547,703
RECREATION FEES & CHARGES				
Recreation Fees & Charges	550,399	529,525	532,850	530,550
Sub-Total	550,399	529,525	532,850	530,550
SWIM & RACQUET CLUB FEES				
Swim & Racquet Park Fees	222,301	224,000	213,800	227,640
BUSD Boosters Contribution	36,390	36,390	36,390	38,028
Sub-Total	258,691	260,390	250,190	265,668
REFUNDS/REIMBURSEMENTS				
General Insurance Claim Refund	-	-	37,987	-
W/C/Disability Wage Reimbursements	4,833	2,500	7,000	5,000
WC/Gen Liability Insurance Refund	398,930	104,813	104,813	395,389
Investigation Reimbursement	-	1,000	1,000	1,000
Mandated Costs	3,594	-	35,835	-
Façade Project Reimbursement	3,513	-	-	-
Administrative Costs Successor Agency	205,823	139,500	183,000	150,000
Administrative Costs Housing Authority	-	50,000	50,000	68,000
BUSD School Resource Officer Contrib	114,619	116,900	116,900	126,940
BUSD GAAP Contribution	20,000	20,400	20,400	19,000
Sr Citizen Club Bingo Contribution	2,500	3,000	3,000	3,000
Miscellaneous	1,753	3,000	3,000	3,000
Sub-Total	755,565	441,113	562,935	771,329
TOTAL GENERAL FUND REVENUE				
	20,155,843	19,571,174	20,275,706	21,071,819
TRANSFERS IN FROM				
Transfer from Gas Tax Fund 02	225,000	225,000	225,000	225,000
Transfer from Lighting District Fund 07	95,000	125,000	125,000	125,000
Transfer from AQMD Fund 71	2,051	2,083	2,140	2,140
Sub-Total	322,051	352,083	352,140	352,140
SUB-TOTAL GENERAL FUND REVENUES/TRANSFERS				
	20,477,894	19,923,257	20,627,846	21,423,959

CITY OF SAN DIMAS
SCHEDULE 2: SUMMARY OF ESTIMATED REVENUES BY FUND
AND SOURCE FOR FISCAL YEAR 2015-16

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 ESTIMATED REVENUES	2015-16 ADOPTED BUDGET
GENERAL FUND				
SPECIAL CITY FUNDS				
02 State Gas Tax 2105, 2106, 2107	1,159,407	1,103,558	1,060,224	791,000
03 Walker House Fund	266,119	187,970	137,292	187,970
04 City Hall/CB/Plaza Fund	-	-	-	-
06 Sewer Construction	97,681	52,829	55,829	53,029
07 City Wide Lighting District	1,118,669	1,101,307	1,081,307	1,087,307
08 Landscape Parcel Tax	816,430	825,970	825,970	830,060
12 Infrastructure Replacement	244,801	2,469,500	1,003,822	2,854,859
20 Community Parks & Fac Development	130,662	865,000	39,400	918,000
21 Open Space District #1	-	-	-	-
22 Open Space District #2	123,722	618,000	722,686	350,000
23 Open Space District #3	-	-	-	-
27 Civic Center Parking District	17,995	15,884	15,884	16,321
28 Civic Center Pkg Dist Redemption	9,977	9,481	9,481	8,985
40 Community Development Block Grt	116,559	203,451	203,451	135,289
41 Citizen's Option for Public Safety	100,054	100,000	100,000	100,000
53 Golf Course	631,572	645,000	625,000	655,000
70 Equipment Replacement	3,697	4,000	4,000	4,000
71 Air Quality Management District	41,873	41,800	42,804	42,768
72 Prop A Transit	574,460	592,063	597,746	594,200
73 Prop C Transit	480,587	492,476	498,517	498,300
74 Measure R	355,167	368,261	369,016	368,500
75 Open Space Maintenance	44,651	44,260	44,260	44,260
TOTAL SPECIAL CITY FUNDS	6,334,083	9,740,810	7,436,689	9,539,848
SPECIAL CITY FUNDS TRANSFERS IN				
Transfer to City Hall/Comm Bldg/Plaza Fund (04)	742,018	742,720	742,720	742,720
Transfer to Landscape Parcel Tax Fund (08)	72,952	21,338	11,580	49,605
Transfer to Infrastructure Fund (012)	856,305	-	245,000	-
Transfer to Comm. Pks. & Fac. Dev. Fund (20)	-	50,000	50,000	-
Transfer to Civic Center Parking District Fund (27)	5,318	7,944	8,440	7,507
Transfer to Equipment Replacement Fund (70)	200,000	-	300,000	-
SUB-TOTAL SPECIAL CITY FUNDS TRANSFERS IN	1,876,593	822,002	1,357,740	799,832
USE OF GENERAL FUND RESERVES				
Transfer to Infrastructure Fund (012)	-	-	1,020,000	1,000,000
Transfer to Comm. Pks. & Fac. Dev. Fund (20)	-	-	-	291,471
Transfer to Open Space Dist. #1 Fund (21)	-	-	-	44,429
Transfer to Open Space Dist. #2 Fund (22)	-	-	430,000	-
Transfer to Equipment Replacement Fund (70)	-	-	300,000	-
SUB-TOTAL TRANSFERS IN FROM RESERVES	-	-	1,750,000	1,335,900
GRAND TOTAL ALL CITY FUNDS REVENUE/TRANSFERS	28,688,570	30,486,069	31,172,275	33,099,539
OTHER ENTITIES				
34 HOUSING AUTHORITY SUCCESSOR TOTAL	109,722	389,828	393,528	345,016
38/39 SUCCESSOR AGENCY TOTAL	3,407,582	2,077,918	1,946,117	1,790,265
GRAND TOTAL ALL CITY AND ENTITIES REVENUE/TRANSFERS	32,205,874	32,953,815	33,511,920	35,234,820

DESCRIPTION OF REVENUES

City revenues are derived from a variety of sources. Some revenues such as property transient occupancy tax and business tax are generated locally. Other sources of revenue are sent to the State of California or County of Los Angeles, and remitted to the City at a later time. These monies are received by the city treasurer and distributed to the appropriate fund.

The following list summarizes the most significant sources of City revenues:

Property Tax, at a rate of 1 percent of current market value, is imposed on all real and tangible personal property located within the City limits. The tax is collected by the County tax collector and a portion is remitted to the City. The City receives 6.58 percent of collected property taxes.

Other Taxes are collected locally, which include:

- **Business License Tax** that is collected from businesses for conducting business within the City. The tax rates are adjusted every April by a cost of living factor.
- **Franchise Fees** that are paid by electric, water and gas public utility companies, as well as the private cable television provider for the use of City right-of-way and for wear and tear to the City's streets.
- **Real Property Transfer Tax**, at a rate of \$1.10 per \$1,000, is collected by the County tax collector. The amount collected is based upon the value of the property transferred. One-half (0.5) of this tax is remitted to the City.
- **Sales Tax**, at the current rate of 9.00 percent, is levied on all retail goods sold within City limits and is collected and distributed by the State Board of Equalization as follows: State of California 6.50 percent; Proposition A one-half (0.5) percent; Proposition C one-half (0.5) percent; Measure R one-half (0.5) percent; and point of sale (San Dimas) one percent.
- **Transient Occupancy Tax**, at a rate of 12 percent, is collected from the operators of hotels, motels and campgrounds located within San Dimas City limits. The tax is imposed on guests who are temporary users of City services while occupying a room in a lodging facility located in the City.

License and Permit Fees are charged by the City to cover the costs of regulating various activities. This includes building permit fees, which are required for the construction of most structures. In addition, the City charges fees for inspection/street permits, annual and temporary parking permits, bingo permits, and Storm Water inspection permits.

Fines and Penalties are revenues derived from penalties charged for violations of California law and City ordinances. Included in this category are local ordinance violations, motor vehicle violations, parking citations, parking bail, and administrative citations.

Use of Money and Property is the interest earned on idle cash, building rentals and from the lease of space in City-owned buildings.

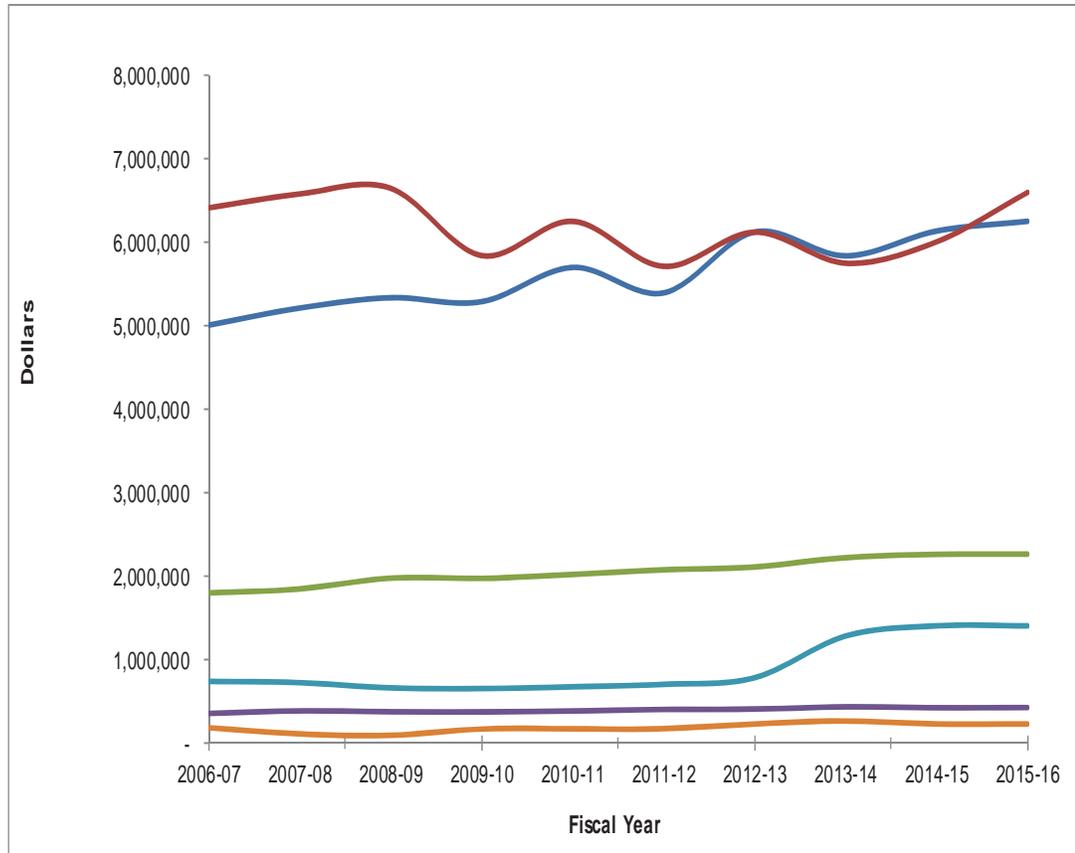
Revenue From Other Agencies is received and includes:

- **State Gas Tax** is received monthly on a per capita basis and a fixed annual amount based on population.
- **Proposition A Local Return, Proposition C Local Return and Measure R Local Return** each impose a one-half (0.5) percent sales tax, which is used to improve public and rapid transit. San Dimas is allocated a share of these funds based on population.

Charges for Current Services are fees charged for specific services rendered by the City, and include:

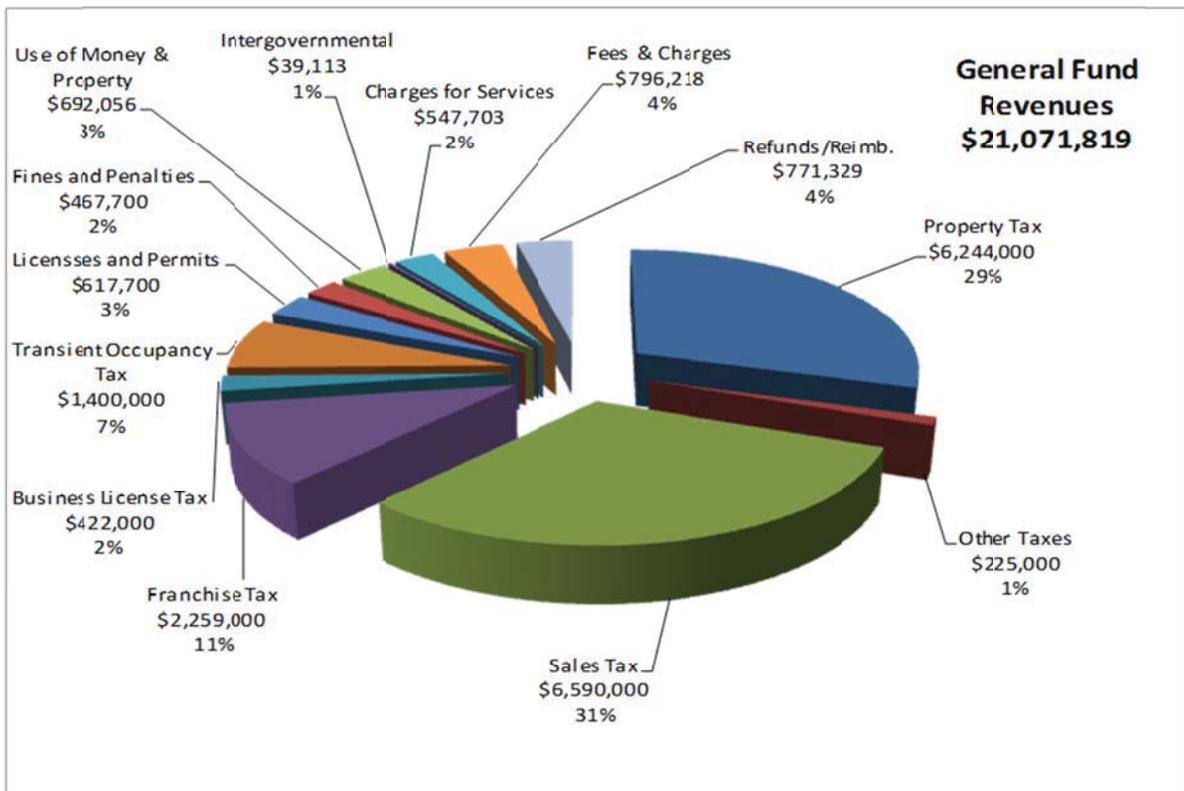
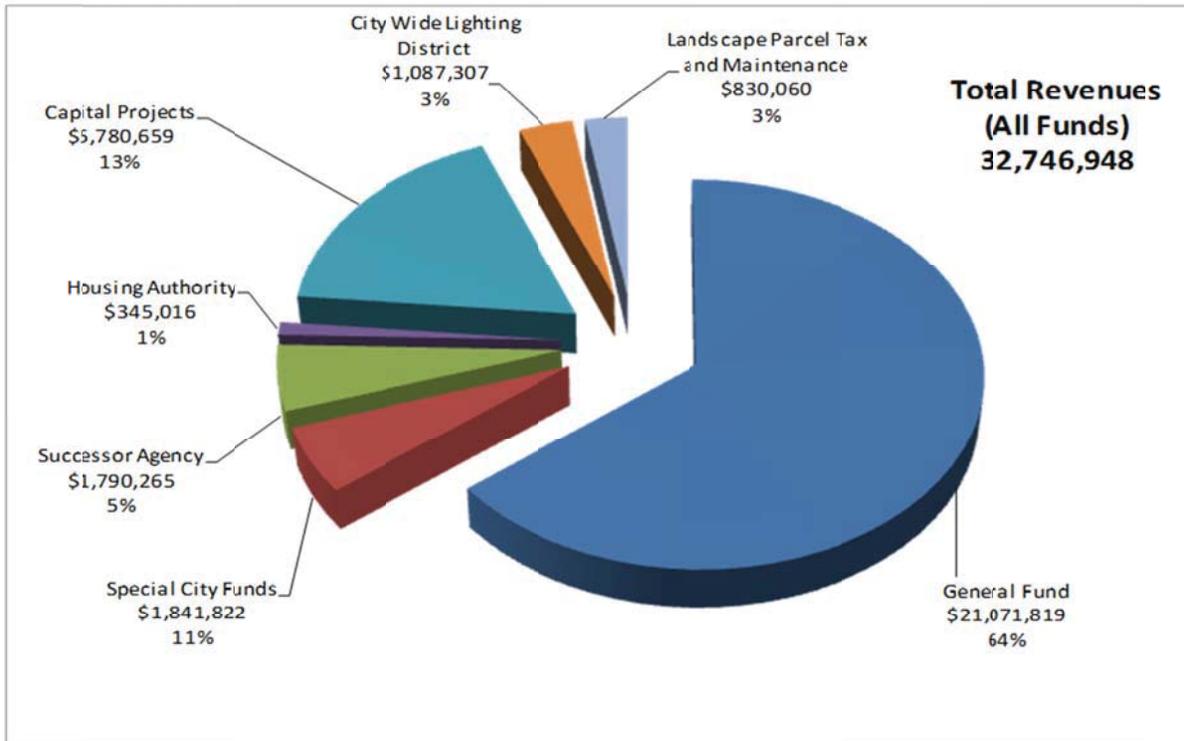
- **Administrative Fees** are collected for the administration of Prop A, C, and Measure R programs and staff time associated with the administration of the Walker House and Charter Oak Park.
- **Recreation Fees** include registration and course fees for a wide variety of programs, including youth and adult sports, facility rentals, Swim and Racquet Club programs and numerous special interest and self-improvement classes.

HISTORICAL REVENUE TRENDS - TAXES



	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Property Tax	\$5,000,859	\$5,205,752	\$5,329,666	\$5,281,519	\$5,692,697	\$5,386,819	\$6,116,298	\$5,830,247	6,128,092	6,244,000
Sales Tax	\$6,405,851	\$6,571,165	\$6,639,592	\$5,833,526	\$6,244,310	\$5,704,431	\$6,114,281	\$5,742,751	5,999,000	6,590,000
Franchise Tax	\$1,794,472	\$1,842,797	\$1,971,601	\$1,969,421	\$2,016,079	\$2,071,099	\$2,105,262	\$2,217,442	2,256,400	2,259,000
Business License Tax	\$351,655	\$381,794	\$371,591	\$369,566	\$380,807	\$399,049	\$403,471	\$430,500	420,000	422,000
Occupancy Tax	\$735,020	\$720,639	\$656,951	\$649,359	\$669,995	\$699,916	\$779,370	\$1,278,411	1,400,000	1,400,000
Other Taxes	\$180,049	\$106,502	\$88,880	\$165,633	\$167,290	\$168,576	\$225,489	\$260,889	225,000	225,000

2015-16 City and Agency Revenues



CITY OF SAN DIMAS
SCHEDULE 3: SUMMARY OF ESTIMATED EXPENDITURES BY FUND
FUNCTION AND ACTIVITY FOR FISCAL YEAR 2015-16

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 ESTIMATED EXPENDITURES	2015-16 ADOPTED BUDGET
GENERAL GOVERNMENT				
4110 City Council	54,643	55,720	55,720	55,720
4120 City Manager	306,138	385,167	385,067	329,090
4150 Administrative Services	933,149	998,989	991,142	962,284
4170 City Attorney	224,597	170,000	142,000	146,000
4190 General Services	3,367,542	4,026,968	3,663,378	4,225,149
Sub-Total	4,886,069	5,636,844	5,237,307	5,718,243
PUBLIC SAFETY				
4210 Public Safety	5,603,998	5,799,359	5,777,150	6,146,984
4211 Risk Management/Law Enforce.	2,387	1,000	-	1,000
4212 Emergency Services	4,860	95,900	91,900	15,400
Sub-Total	5,611,245	5,896,259	5,869,050	6,163,384
COMMUNITY DEVELOPMENT SERVICES				
4308 Community Development	312,014	320,122	310,122	395,908
4309 Development Services	478,309	532,643	519,740	647,687
4310 Administration and Engineering	608,580	680,515	659,130	791,863
4311 Building and Safety	407,203	418,527	418,028	480,284
4341 Street Maintenance	771,912	1,025,326	812,963	1,429,811
4342 Vehicle Maintenance	299,665	332,864	332,864	331,163
4345 Traffic Control	236,384	257,238	257,238	280,796
Sub-Total	3,114,067	3,567,235	3,310,085	4,357,512
PARKS & RECREATION				
4410 Facilities	579,088	629,374	628,288	650,925
4411 Civic Center	196,070	199,310	204,710	201,160
4412 Senior Center	65,691	81,300	81,800	106,100
4414 Park Maintenance	251,020	274,761	274,341	288,725
4415 Parkways & Trees	512,733	532,429	533,036	551,526
4420 Recreation	1,127,453	1,212,705	1,229,547	1,288,846
4430 Swim & Racquet Park	416,975	476,052	446,660	500,097
Sub-Total	3,149,030	3,405,931	3,398,382	3,587,379
TOTAL GENERAL FUND EXPENSE	16,760,411	18,506,269	17,814,824	19,826,518
TRANSFERS OUT				
Transfer to City Hall Fund 04	742,018	742,720	742,720	742,720
Transfer to Landscape Maint. Fund 08	72,952	21,338	11,580	49,605
Transfer to Infrastructure Fund 12	856,305	-	245,000	-
Transfer to Community Park Fund 20	-	50,000	50,000	-
Transfer to Equipment Repl Fund 70	200,000	-	-	-
Sub-Total Transfers Out	1,871,275	814,058	1,049,300	792,325
USE OF RESERVES				
Transfer to Infrastructure Fund 12	-	-	1,020,000	1,000,000
Transfer to Community Park Fund 20	-	-	-	291,471
Transfer to Open Space District # 1	-	-	-	44,429
Transfer to Open Space District # 2	-	-	430,000	-
Transfer to Equipment Repl Fund 70	-	-	300,000	-
Sub-Total Use of Reserves	-	-	1,750,000	1,335,900
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS	18,631,686	19,320,327	20,614,124	21,954,743

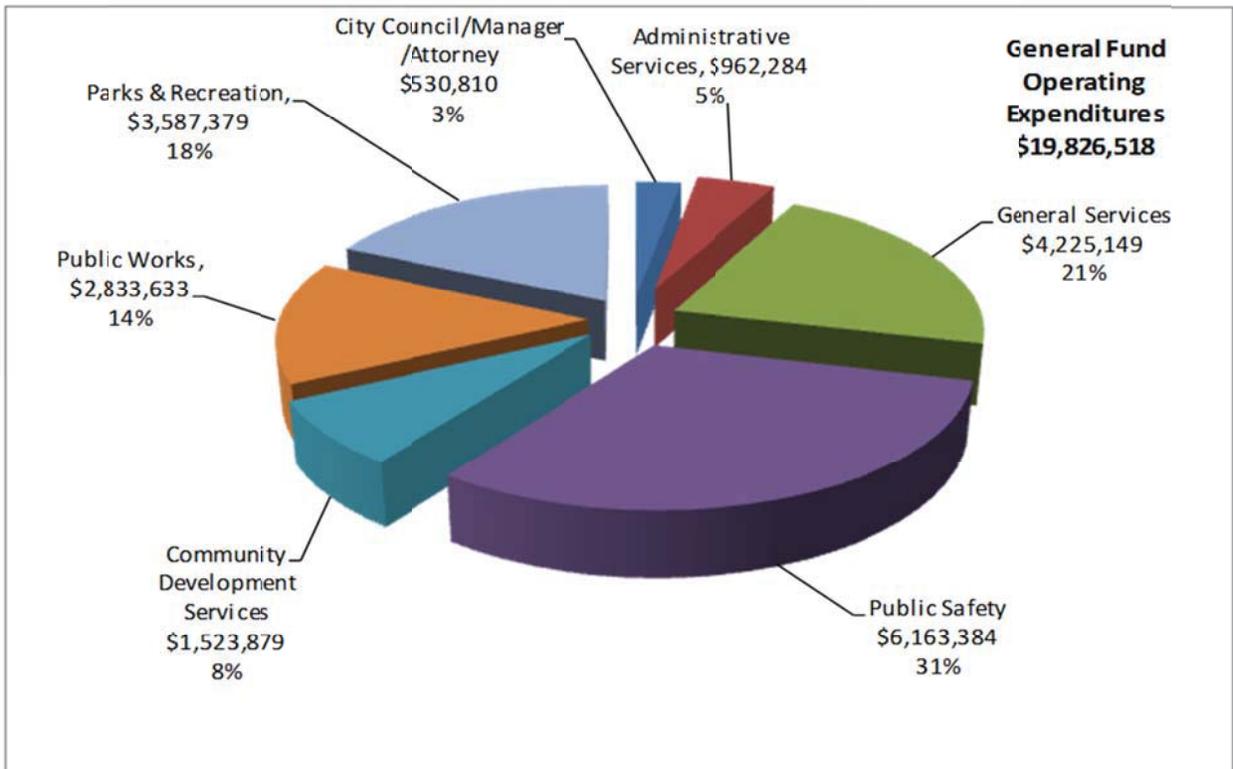
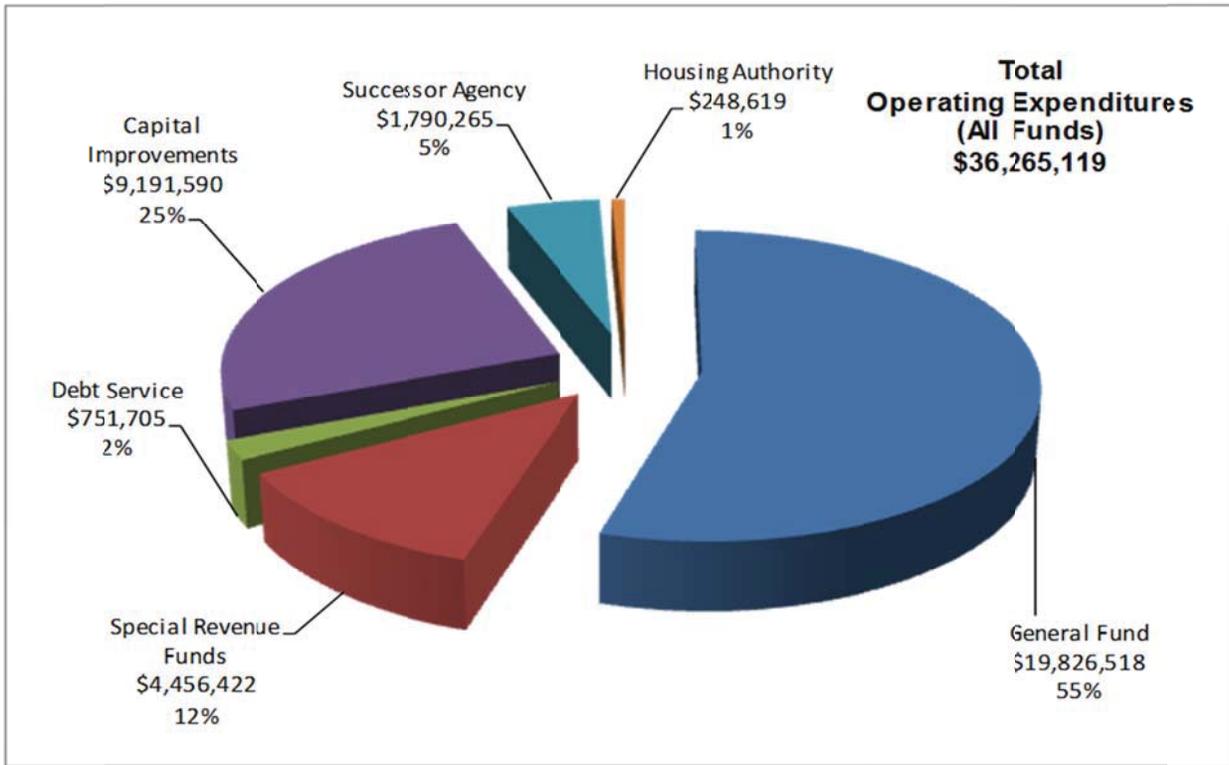
CITY OF SAN DIMAS
SCHEDULE 3: SUMMARY OF ESTIMATED EXPENDITURES BY FUND
FUNCTION AND ACTIVITY FOR FISCAL YEAR 2015-16

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 ESTIMATED EXPENDITURES	2015-16 ADOPTED BUDGET
SPECIAL CITY FUNDS				
02 State Gas Tax 2105, 2106, 2107	984,255	517,000	262,000	512,000
03 Walker House	311,432	149,455	146,846	151,278
04 City Hall/CB/Plaza Fund	742,018	742,720	742,720	742,720
06 Sewer Construction	36,206	136,500	61,500	132,000
07 City Wide Lighting District	754,576	1,119,958	1,317,976	1,219,845
08 Landscape Parcel Tax	889,009	923,350	924,520	879,665
12 Infrastructure Replacement	945,595	3,826,366	2,027,751	5,651,090
20 Community Parks & Fac Dev	45,038	1,044,000	161,000	1,477,000
21 Open Space District #1	162,963	98,700	97,900	61,000
22 Open Space District #2	796	800,000	400,000	785,000
23 Open Space District #3	-	-	-	-
27 Civic Center Parking District	23,690	23,828	23,828	23,828
28 Civic Center Pkg Dist Redemption	9,977	9,481	9,481	8,985
29 Civic Center Pkg Dist Reserve	-	-	-	-
40 Community Development Block Grt	116,539	203,451	203,451	135,289
41 Citizen's Option for Public Safety	100,054	100,000	100,000	100,000
53 Golf Course	570,010	645,000	670,000	700,000
70 Equipment Replacement	181,094	320,930	260,082	325,500
71 Air Quality Management District	28,003	12,440	9,500	10,000
72 Prop A Transit	650,363	711,843	703,743	731,887
73 Prop C Transit	50,223	1,292,977	1,099,513	442,000
74 Measure R	154,221	308,500	263,500	263,500
75 Open Space Maintenance	36,632	44,030	45,130	47,130
TOTAL SPECIAL CITY FUNDS	6,792,814	13,030,529	9,530,441	14,399,717
SPECIAL CITY FUNDS TRANSFERS OUT				
Transfer from Gas Tax (02)	225,000	225,000	225,000	225,000
Transfer from City Wide Lighting District Fund (07)	95,000	125,000	125,000	125,000
Transfer from Infrastructure Fund (12)	4,491	7,117	7,613	6,680
Transfer from Civic Center Parking District Fund (29)	827	827	827	827
Transfer from AQMD Fund (71)	2,051	2,083	2,140	2,140
SUB-TOTAL SPECIAL CITY FUNDS	327,339	360,027	360,580	359,647
GRAND TOTAL ALL CITY FUNDS EXPENDITURES & TRANSFERS	25,751,859	32,710,883	30,505,145	36,714,107
OTHER ENTITIES				
34 HOUSING AUTHORITY SUCCESSOR TOTAL	2,141,238	864,044	887,314	248,619
38/39 SUCESSOR AGENCY TOTAL	1,993,930	2,100,146	1,946,120	1,790,265
GRAND TOTAL ALL CITY AND ENTITIES EXPENDITURES & TRANSFERS	29,887,037	35,675,073	33,338,579	38,752,991



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2015-16 City and Agency Expenditures



CITY OF SAN DIMAS
SCHEDULE 4: SUMMARY OF TRANSFERS IN AND USE OF RESERVES
FOR FISCAL YEAR 2015-16

ALL FUNDS	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATED TRANSFERS	2015-16 ADOPTED BUDGET
01 General Fund From Fund 02 Gas Tax	225,000	225,000	225,000	225,000
01 General Fund From 07 Lighting Dist	95,000	125,000	125,000	125,000
01 General Fund From Fund 71 AQMD	2,051	2,083	2,140	2,140
04 City Hall/CB/Plaza From 01 Gen Fund	742,018	742,720	742,720	742,720
08 Landscape Parcel Tax From 01 Gen Fund	72,952	21,338	11,580	49,605
12 Infrastructure From 01 Gen Fund	856,305	-	1,265,000	1,000,000
20 Comm. Park/Fac Dev From 01 Gen Fund	-	50,000	50,000	291,471
021 Open Space Dist. #1 From Fund 01 Gen Fund	-	-	-	44,429
022 Open Space Dist. #2 From Fund 01 Gen Fund	-	-	430,000	-
27 Civic Center Parking District from Fund 29	827	827	827	827
27 Civic Center Parking District from Fund 12	4,491	7,117	7,613	6,680
70 Equipment Repl From Fund 01	200,000	-	300,000	-
TOTAL TRANSFERS IN	2,198,644	1,174,085	3,159,880	2,487,872

CITY OF SAN DIMAS
SCHEDULE 5: SUMMARY OF TRANSFERS OUT AND USE OF RESERVES
FOR FISCAL YEAR 2015-16

ALL FUNDS	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATED TRANSFERS	2015-16 ADOPTED BUDGET BUDGET
01 General Fund to Fund 04	742,018	742,720	742,720	742,720
01 General Fund to Fund 08	72,952	21,338	11,580	49,605
01 General Fund to Fund 12	856,305	-	1,265,000	1,000,000
01 General Fund to Fund 20	-	50,000	50,000	291,471
01 General Fund to Fund 021	-	-	-	44,429
01 General Fund to Fund 022	-	-	430,000	-
01 General Fund to Fund 70	200,000	-	300,000	-
02 State Gas Tax Fund to Fund 01	225,000	225,000	225,000	225,000
07 City Wide Lighting District to Fund 01	95,000	125,000	125,000	125,000
12 Infrastructure Fund to Fund 27 CC Pkg	4,491	7,117	7,613	6,680
29 CC Parking Dist to Fund 27	827	827	827	827
71 AQMD to Fund 01	2,051	2,083	2,140	2,140
TOTAL TRANSFERS OUT	2,198,644	1,174,085	3,159,880	2,487,872



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GENERAL FUND BUDGET DETAIL OF REVENUES & EXPENDITURES

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET
FOR FISCAL YEAR 2015-16
BUDGET MESSAGE**

The City's annual budget process begins in January of each year and concludes in June when the City Council adopts the new spending plan. Once again in spite of the challenges facing the City and the State, the goal of presenting a fiscally responsible and balanced spending plan has been met. The impacts of the States action in 2012 to dissolve Redevelopment Agencies across the State continue to affect the City's budget. Despite that loss, a slowly recovering economy has allowed for steady revenue growth and new development activity in San Dimas.

As always, the City's priority is to present a well balanced budget and spending plan that continues to provide high quality services in the community and set aside prudent and responsible reserves for the future of the community. This year's spending plan in particular, includes a significant number of capital improvement and major projects funded from the General Fund and Special Funds including:

- Completion of the Foothill Wash project
- Golden Hills Road realignment
- Downtown Streetscape/Bonita Ave. reconstruction
- Transition to partial contract street sweeping
- Via Verde median island reconstruction
- Meyer Tract median reconstruction
- Marchant Park renovation
- Via Verde Park playground equipment replacement
- Loma Vista Park playground equipment replacement
- Pioneer Park playground equipment replacement (pending grant award)
- Walnut Creek Park Development
- Accela Automation implementation
- Telephone system upgrade
- Zoning Code update
- Water conservation adjustments – irrigation modifications, turf removals
- MS4 Permit implementation
- Downtown Specific Plan update
- Sycamore Equestrian Center restroom project
- ADA Transition Plan update

GENERAL FUND REVENUE

The budgeted revenue estimates were developed very cautiously and conservatively again this year. General Fund revenues and transfers in for 2015 – 16 are projected to be \$21,423,959, which is approximately \$1,500,702 more than last year's projection. This does include some one-time revenues totaling \$787,950 from a) a one-time refund in the General Liability Insurance deposit and b) a sales tax accrual true-up. Some of the General Fund revenue highlights by major category include:

PROPERTY TAX – 311

- Base Property Tax - \$2,728,000 - \$258,000 or 10% increase over this year's budget.
- Residual Tax Distribution - \$271,000 - This is the City's share of the residual tax increment that is redistributed to taxing entities. This amount is an estimate since the actual amount is based on the amount left over after ROPS obligations are paid. As the ROPS review process is still in flux it is difficult to accurately project.
- Motor Vehicle In Lieu Triple Flip - \$3,191,000, a 3% increase over last year.

SALES TAX – 312

Sales Tax - \$6,590,000 – Base sales tax is projected up \$402,000, or 6% over last year. This is also the transition year of the “triple-flip” backfill formula. Starting in 2016-17 sales tax remittance will be back to normal. Because of the accrual of payments in this year we will also be experiencing a one-time additional remittance of \$385,000.

FRANCHISE TAX – 314

Total of all Franchise Fees - \$2,259,000 – A slight increase of \$33,000.

OTHER TAXES – 315-317

- Transit Occupancy Tax - \$1,400,000 – A \$136,000 or 10% increase which is due to an overall increase in occupancy from all hotels.
- Business License - \$412,000 – This represents \$11,000 or 2.6% decrease over last year
- Documentary Stamp Tax - \$139,000 - \$26,000 decrease over last year. Tax is collected by the County on real estate transactions in the City.

BUILDING AND OTHER PERMITS – 321-322

Total Permits - \$617,000 – Budgeted at a \$72,000 decrease over last year's budget. However, the revised estimate for the current year is \$808,000, \$119,000 more than budget. This increase is due to increase in building and street permits. We are considering this as one time revenue because we can't anticipate if this increased activity will continue and have budgeting conservatively for next year.

FINES/PENALTIES & CITATIONS – 331-332

Total Citations - \$467,700 – Decrease by \$6,300, mostly in local ordinance and motor vehicle violations. This is still below levels from a few years ago.

USE OF MONEY & PROPERTY – 341/397

Interest – \$171,964 – Decrease by \$42,000, though we continue to diversify our investments interest rates still remain very low.

Building Rentals - \$135,000. Increase of \$20,000 over the last year's budget, based on increased facility rental for the Community Building and Senior Citizen/Community Center.

CHARGES FOR CURRENT SERVICES

Planning Fees - \$40,200 – About the same as last year.

CHARGES FOR ADMINISTRATIVE SERVICES – 360

Administration of Propositions A & C, Measure R, Walker House and Charter Oak Park remain roughly at the same amounts of reimbursement as last year.

RECREATION FEES – 367

Total Fees - \$530,550 – Total amount is roughly the same as last year.

SWIM & RACQUET CLUB FEES – 368

Total Fees - \$265,668 – Total amount is roughly the same as last year.

REFUNDS/REIMBURSEMENTS – 369-391-393-395

Administration Costs from Successor Agency - \$150,000 – This is the amount of reimbursement for Successor Agency staff costs. There is a cap on the amount of total administrative costs, including staff costs of \$250,000 per year. The \$150,000 does not cover all of the Successor Agency staff costs but is the amount available after other administrative costs.

Administration Costs from Housing Authority - \$68,000 – Reimbursement to the City for staffing costs associated for operations of the Housing Authority programs. Prior to the dissolution of the redevelopment agency the Housing Set-aside Fund would reimburse the City for staff costs associated with the housing programs. This was eliminated with the elimination of the set-aside fund. The Housing Authority has assumed the housing assets, liabilities and programs of the former agency.

TRANSFERS IN FROM SPECIAL FUNDS – 500

Lighting District Fund 7, Gas Tax Fund 2 and AQMD Fund 71 – The transfer reimburses the General Fund from these funds for personnel costs associated with eligible Fund expenditures. This year the amount of the transfers remains the same.

GENERAL FUND EXPENDITURES

The budgeted expenditures have been carefully planned and General Fund expenditures, transfers out and use of reserves for 2015 – 16 are projected to be \$21,954,743, a \$2,634,416 increase over last year's Budget. There are significant one time General Fund expenditures totaling \$514,000 and transfers from reserves totaling \$1,335,900 for capital projects included in the overall expenditures. The General Fund budget includes all employee salary and benefits expenditures including the addition and reclassification of several positions. Highlights of the General Fund expenditures include:

CITY COUNCIL - 4110

The City Council budget includes stipends and expenses pertaining to the City Council. The budget reflects no changes.

CITY MANAGER - 4120

The City Manager/City Clerk budget includes salaries and expenses for the City Manager and Assistant City Clerk. Most expenses reflect no significant deviations except:

- Election Services - \$0 - This line item is for the expense for the general municipal elections. Since there is no election next year there are no expenses.

ADMINISTRATIVE SERVICES - 4150

The Administrative Services budget includes salaries and expenses for Administration, Finance, Parking Enforcement, Information Services and Personnel. Line item expenses include items such as department personnel, professional services (auditors) and employee enhancement programs. Most of the expense items had no significant deviation with the exception of the following:

- Finance Staff Reorganization - In February 2015 the Council approved some staff reorganization in the Finance Division due to retirements. This budget reflects a full year of the adjustments from that reorganization.
- Travel and Meeting - \$7,500 - Increases due to additional staff development for new staff.
- Annual Awards Dinner - \$5,200 - The budget does not include the recognition dinner again this year. This past year, employee awards were again presented at a luncheon that has been well received by employees.

CITY ATTORNEY - 4170

The City contracts for City Attorney and City Prosecutor services.

- City Attorney - \$110,000 - The new contract for City Attorney services has resulted in an annual cost savings. Legal services pertaining to the Successor Agency and Housing Authority Successor are budgeted in those respective special funds.
- City Prosecutor - \$36,000 - Increase due to an approved increase in contract rates and greater case load.

GENERAL SERVICES - 4190

The General Services account provides for non-departmental general expenses such as insurance, office and computer supplies and maintenance, as well as, employee benefits. Budget highlights include:

- Chamber of Commerce – Budget amount - \$45,000 - The City has an Agreement with the San Dimas Chamber of Commerce to provide certain services to the City and business community. The City contributes funds to the Chamber for those services. The budget proposes a continued funding at the same level.
- Insurance – The City is self-insured as a member of a self-insurance risk pool, the California Joint Powers Insurance Authority. General Liability- \$261,826 - The annual contribution amount is \$19,793 less than last year. Property Insurance - \$92,411 - The amount is close to the same as last year. Workers Compensation - \$158,757 - This is a \$29,763 decrease over last year. Environmental Liability Insurance - \$0 - This is a three year policy so there is no expense this year.
- Health Insurance and Optional Benefits - Budget amount \$1,193,520 - This is the budget for the City's cafeteria contribution for employee health, dental and vision insurance for full-time and regular part time employees. The per employee contribution was increased by \$100 for full-time and \$50 for regular part-time employees.
- Retiree Health Coverage - \$29,208 - The City provides \$122 per month per retiree for health insurance benefits for retirees that chose to continue to enroll in the City offered health plan. The amount is up slightly due to retirements this past year. The City applies a "pay as you go" for this expense and budgets the annual cost as opposed to pre-funding the liability.

GENERAL SERVICES - 4190 (CONTINUED)

- PERS Retirement Contribution – Budget amount \$999,105 – Beginning last year employees contribution to the retirement plan increased to the full 7%. The City's employer rate is 8.003% with a flat amount payment of \$566,121 for the unfunded liability. The passage of AB340 Pension Reform created the Public Employee's Pension Reform Act (PEPRA) effective January 1, 2013. PEPRA implemented new benefit formulas and final compensation period, as well as, new contribution requirements for new employees hired on or after January 1, 2013. Those costs are factored into this budget amount.
- Deferred Comp Match - \$91,200 - Three years ago the City match to employee deferred comp was suspended. Last year the City began to contribute a portion of the prior match amount. This budget continues with the same match contribution.
- Public Access Assistance Contract and Equipment – Total \$103,200. These expenses are for the operation of the City Government Access channel. The budgeted expenses are for the continued contract with the City of La Verne for the management of the channel and equipment purchases. A portion of these expenses are funded by a 1% PEG fee that was implemented in January 2009 and is projected to generate \$86,000 this year.
- Transition Plan Consultant - \$50,000 - Carried over from last year's funds for a consultant to assist the City in performing facilities assessments and updating the ADA Transition Plan.
- Accela Software Mitigation - \$434,000 - Last year the Council approved a budget for the upgrade of the City's land management software. This current year expense is \$86,300 with the majority of the work, and expense \$434,000, next year.
- Staff Retirement Vacation/Sick - \$85,000 - With the possibility of several employee retirements over the next few years, last year the budget reflected a separate budget line item for compensable leave upon retirement.
- Process Fees Credit Card Payments -\$36,000 - Fees for credit card payments made to the city. The amount continues to increase as we experience higher dollar transactions, however, a recent change in vendor will decrease fees.

PUBLIC SAFETY - 4210

The Public Safety budget includes expenditures for contract law enforcement services provided by the Los Angeles County Sheriff's Department and animal control services provided by contract with the Inland Valley Humane Society. Budget highlights include:

- The Sheriff's contract budget includes an overall contract rate increase of 2.5% and an increase in the liability Trust Fund contribution from 4% in July 2014 that increased to 5% in January 2015 to 6% next year. Staff is a bit nervous of the potential of additional rate increases so the budget includes a line item Contract Increase Contingency - \$145,000 to cover up to an additional 2.5% contract rate increase. The budget does not reflect any changes in the contracted level of service.

PUBLIC SAFETY - 4210 (CONTINUED)

- The Bonita Unified School District contributes a portion of the funds necessary for the School Resource Office (1/2) and the Probation Officer (GAAP) contract (1/4). In addition a portion of these positions are funded by the COPS grant (Fund 41)
- Electronic Ticket Writers - \$4,900 - Annual expense for the new electronic ticket writers for overnight parking enforcement.
- Animal Control Services – Budget amount \$131,484 – The contract with the Inland Valley Humane Society for animal control services allows for a one year extension. The extension is proposed with a 1.01% CPI adjustment bringing the annual contract amount to \$131,484.

RISK MANAGEMENT/LAW ENFORCEMENT - 4211

The Risk Management budget sets aside minimal funds to cover claims or liabilities not covered under the City's self-insurance pool. In addition a portion of reserve funds are set-aside for this purpose.

EMERGENCY SERVICES - 4212

The Emergency Services budget provides for emergency preparedness expenses and a contingency fund for expenses as a result of a disaster or emergency. Like the Risk Management budget a portion of reserve funds are also set aside for emergency or disaster purposes.

- Williams Fire Mitigation Measures - \$3,000 - The 5 year permit to eradicate Arrundo is expiring. There are costs associated with closing out or renewing the permit.
- Golden Hills Road - \$0 - The City received a FEMA reimbursement for storm damage in the amount of \$122,000 for repairs to Golden Hills Road. \$80,000 will be expended in FY 14-15 on design, which exhausts all of the FEMA funds. Construction costs are budgeted in Fund 12.

COMMUNITY DEVELOPMENT - 4308

The Community Development Department oversees the Development Services and Public Works Departments. Budget Highlights include:

- Engineering Services - City Engineer - Budget amount - \$50,000 - Contract engineering services to assist with development applications and to provide City Engineer services.
- Staffing Assistance Accela - The Department with the greatest time commitment in the Accela project will be community Development. \$15,000 is budgeted for temporary staffing assistance to back-fill for staff working on the project, if needed.
- Zoning Code Update -\$40,000. There are various necessary code updates that have been discussed. The budget includes funds for a consultant to assist with a comprehensive update of various land use codes.

COMMUNITY DEVELOPMENT - 4308 (CONTINUED)

- SCAG has awarded the City a grant of \$150,000 (increased from \$85,000) to complete the Downtown Specific Plan. Consultants have been interviewed and a final selection is imminent. The proposal costs slightly exceed the approved grant amount. Depending on the final scope of work it may be appropriate for the City to contribute \$10,000-20,000 to best facilitate the project. This expenditure has not been included in this draft of the budget but will be added prior to the final draft once the costs are known. The budget can be amended if necessary.
- Housing Intern - Includes the addition of a part-time Housing Intern to assist with administration of housing programs.

DEVELOPMENT SERVICES - 4309

Developmental Services includes planning and code enforcement. The Planning Division is responsible for current and long-term planning of the community development review, sub-division review, environmental review, and providing staff support for Development Plan Review Board and Planning Commission. The goal of the City's Code Compliance program is to promote and maintain a quality living environment for residents. The budget includes salaries and administrative expenses. Most of the expenditures in this account are budgeted at similar levels as prior years.

BUILDING & SAFETY - 4311

The Building and Safety division is responsible for administering and enforcing the California Building Codes and the construction section of the San Dimas Municipal Code to insure minimum standards to protect life and property. The budget includes salaries and administrative expenses. Most of the expenditures in this account are budgeted at similar levels as prior years with the exception of the following:

- Contract Plan Check - Budget amount - \$55,000 - Contract plan checker to supplement staff plan checks. The budget is increased by 10% from last year.
- Special Project Plan Check and Inspections -\$40,000. It is anticipated that a special project, such as the Brasada project would require additional specialized contract plan checks and inspections. This budget is added to accommodate that. Costs would be off-set by plan check and permit fees.
- Permit Technician II and Building Inspector/Plans Examiner - Includes the creation of new classifications for these positions to reclassify some existing employees.
- Planning Intern - Includes increase in the amount of hours for the part-time Planning Intern.
- Planning Manager- Includes the addition of the Planning Manager Position.

PUBLIC WORKS

Public Works is comprised of two divisions: Administration/Engineering, and Street Maintenance. The department is responsible for engineering design, construction and maintenance of public works infrastructure: streets, traffic signals, sewers, storm drains, sidewalks, and other public works functions like utilities and managing the City's storm water pollution prevention program. The maintenance division also maintains City equipment and vehicles. Budget highlights include:

PUBLIC WORKS - (CONTINUED)

Administration/Engineering - 4310

- Engineering Plan Check Services - Budget amount - \$5,000 - Continue with some contract plan check services to assist staff in time of peak work load.
- Project Management Services - Budget amount - \$65,000 - Continue with the practice to contract for consultant services for small special projects, management and inspection services staffing relief and support.
- GIS Development-\$15,000- This current year the City upgraded its GIS software to accommodate the Accela project. There is a need for funds to assist with existing file conversion and training.
- Public Works Inspector- Includes the addition of a Public Works Inspector position.

Street Maintenance - 4341

- Contract Street Sweeping -\$75,000- As was discussed with Council last year staff is proposing transitioning street sweeping to a contractor. The plan is to phase the transition by contracting out 65% of sweeping beginning January 1,2016. The budget reflects the estimated cost of the contract.
- NPDES (MS4 Permit) Programs - Collective Budget amount - \$720,500 (total of all sub-categories) - The total expense in FY 12-13 was \$65,035 and FY 13-14 was \$184,029. The revised estimate for FY 14-15 is \$101,500. Much of the cost in the past three years has been for planning. Next year the cost of implementation begins. The greatest expense, \$600,000 will be for monitoring.
- Street Maintenance II - Includes the addition of Street Maintenance II classification to reclassify some existing employees.

Vehicle/Yard Maintenance - 4342

- Fuel & Oil - Budget amount - \$90,000 - This account is difficult to budget for due to the volatility of fuel prices. With the contracting out for a portion of street sweeping mid-year there will be a fuel cost savings but the dollar amount is difficult to anticipate.
- Sweeper Parts & Supplies -\$20,000 - It is anticipated a \$15,000 reduction due to contract street sweeping

Traffic Control - 4345

Most expenses are the same as last year except:

- Traffic Engineering Services – Budget amount - \$50,000 - The City's long term contract engineer retired this past year and the new contract rates are a bit more expensive.
- General Professional Services -\$50,000- Contract street striping and markers. \$8,000 increase due to more streets planned for next year.
- Traffic Sign Evaluation Program -\$4,000 - Software and equipment to allow for GPS sign inventory.

PARKS AND RECREATION

The Parks and Recreation Department is comprised of three divisions: Facilities, Landscape Maintenance and Recreation. The Facilities division is responsible for the maintenance, repair and equipment replacement of all public buildings. The Landscape Maintenance division is responsible for the maintenance of and landscaping in parks, parkways and medians. The installation and maintenance of all playground and athletic field equipment is also the responsibility of this division. The Recreation division is responsible for planning, organizing and conducting a comprehensive community recreation program for residents of all ages. The Parks and Recreation department is also responsible for the design and construction of City parks and recreation facilities. Improvements to Facilities, Civic Center, Senior Center, Parks and Swim and Racquet Club are appropriated in Fund 20,21 and 22. Budget highlights include:

Facilities - 4410

The Facilities budget includes facilities maintenance personnel salaries and the maintenance and operations budgets for the following park and City facilities: Marchant, Ladera Serra, Pioneer, Via Verde, Horsethief, Lone Hill, the Sportsplex and Sycamore Ranch. There are no significant deviations in this budget except:

- Sycamore Canyon Restroom Construction.- The city agreed to fund the construction of new restrooms at the equestrian center with the lease operator to pay back the city for the cost, with interest through a 20 year loan. The project was originally budgeted in the General Fund in FY 14-15 but has been transferred to Fund 12.
- Contract and General Maintenance -\$30,000. A \$9,000 increase over last year due to painting of the exterior of Lone Hill Park restroom.
- Facilities Maintenance Worker II - Includes the addition of a new classification to reclassify some existing employees.

Civic Center - 4411

The Civic Center budget included the maintenance and operations budgets for City Hall, the Community Building and the Martin House. There are no significant deviations in this budget.

Senior Center - 4412

The Senior Center maintenance budget includes the maintenance and operations budgets for the Senior Citizen/Community Center. There are no significant deviations in this account except:

- Contract and General Maintenance -\$48,100 - A \$27,000 increase for exterior painting of the Senior Center.

Park Maintenance - 4414

The Park Maintenance budget includes landscape maintenance personnel salaries and maintenance and operation expense for parks. In addition, the majority of park maintenance expense is reflected in Fund 08, which is funded by landscape parcel assessment. There are no significant deviations in this account.

- Landscape Maintenance Worker II - Includes the addition of a new classification to reclassify some existing employees.

PARKS AND RECREATION (CONTINUED)

Median & Parkway Maintenance - 4415

The Median and Parkway Maintenance budget includes landscape maintenance personnel salaries and maintenance and operations budgets for median and parkway maintenance expense is reflected in Fund 08.

- Water - It is extremely difficult to budget for water costs for landscape because of the uncertainty of the extent of water restrictions and costs. At this point we budgeted for a slight increase based upon historic usage and rates.

Recreation - 4420

The Recreation budget includes recreation personnel salaries and maintenance and operations budgets for recreation and senior citizen programs. There are no significant deviations in this account.

- Recreation Intern - Includes the addition of a part-time Recreation Intern to assist with the administration duties of the Department.

Swim & Racquet Club - 4430

The Swim and Racquet Club budget includes personnel salaries and maintenance and operations budgets for the Swim and Racquet Club facility and programs. There are no significant deviations in this account with the following exception:

- Maintenance of Equipment – Budget amount \$13,000 - Decrease of \$12,000 due to last year had some extraordinary expenses.
- Capital Outlay - \$17,400 - Includes \$15,400 for replacing pool gutter grates and ladder steps.
- Fitness Instructors - Fitness instructors at the Club have historically been contract instructors and not part-time employees. Staff has evaluated that arrangement and feels that converting those individuals to part-time staff is appropriate. The budget reflects a shift of \$42,700 from the Professional Services line item to Instructors Personnel P/T line item.

TRANSFERS OUT - 5000

This budget includes transfers out from the General Fund to other Special Funds for specific projects as described below. There is a need to make additional transfers to those funds; however, as we have done in the past few years we will make recommendations on transfers after the close of the fiscal year.

- Transfer to Fund 04 City Hall/Community Building/Plaza – Budget amount - \$742,720 - Transfer for debt payment on the Civic Center COP.
- Transfer to Landscape Maintenance Fund 08 - \$49,605. Funds necessary to fully fund the maintenance expenses this year.
- Use of Reserves to Infrastructure Fund 012 - Downtown Boardwalk Project - \$1,000,000. Funds for the downtown boardwalk project will come from reserves.
- Use of Reserves to Park Development Fund 20 - \$291,471 - Funds necessary to balance Fund 20, primarily towards the Via Verde playground equipment project.
- Use of Reserves to Open Space District #1 - \$44,429 - Funds necessary to balance Fund 21, primarily towards Swim and Racquet Club assessment.

GENERAL FUND - FUND BALANCE

Projected expenditures and transfers out are \$805,116 less than projected revenues and transfers in. After all budget projections, the proposed expenditures for the 2015-16 budget leaves an ending General Fund Balance of \$16,290,289 which is approximately 79% of the annual expenditures.

By prior City Council policy, portions of the total of \$16,290,289 Fund Balance in the General Fund have been assigned for specific purposes. As follows:

- Risk Management/ Law Enforcement – Budget amount - \$2,844,696 - Assigned for uncovered/unfunded claims or lawsuits and future law enforcement needs.
- Emergency Services – Budget amount - \$404,623 - Assigned for expenses as a result of a disaster or emergency.
- General Plan – Budget amount - \$250,000 - Assigned for future expense to begin the General Plan update process.
- City Loan to SA – Budget amount - \$1,257,581 - Assigned for future expense as a result of the Department of Finance Audit and Review for City Paid Loans during the dissolution of RDA.



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**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

GENERAL FUND 01	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
UNASSIGNED FUND BALANCE	11,346,277	12,626,730	13,199,732	12,047,773
ASSIGNED FUND BALANCE RISK/LAW	2,848,083	2,845,683	2,845,696	2,845,696
ASSIGNED FUND BALANCE EMERG SRV	516,783	495,183	511,923	420,023
ASSIGNED FUND BALANCE GEN PLAN	250,000	250,000	250,000	250,000
ASSIGNED FB CITY LOAN TO SA (281-003)	-	-	-	1,257,581
TOTAL GENERAL FUND BALANCE	14,961,143	16,217,596	16,807,351	16,821,073
GENERAL FUND DETAIL OF REVENUES				
PROPERTY TAX (311)				
Secured Property (001)	2,347,054	2,309,280	2,456,000	2,554,000
Unsecured Property (002)	92,074	90,000	100,000	104,000
Interest & Redemptions (004)	65,828	70,000	70,000	70,000
AB1389 Pass-through Oblig Frm Cnty (009)	52,544	110,000	88,500	89,000
Residual Tax Distribution Frm Cnty (011)	260,197	289,000	257,600	271,000
Motor Vehicle In Lieu Triple Flip (012)	3,027,866	3,088,423	3,191,000	3,191,000
Administrative Fees Settlement (058)	19,887	-	-	-
Administrative Fees (059)	(35,203)	(35,900)	(35,008)	(35,000)
Sub-Total Property Tax	5,830,247	5,920,803	6,128,092	6,244,000
SALES TAX (312)				
Sales Tax (75%) General (001)	4,092,563	4,223,000	4,406,000	4,748,000
Sales Tax In-Lieu (25%) Triple Flip (002)	1,393,441	1,330,000	1,328,000	1,192,000
Triple Flip Adj. (003)	-	-	-	385,000
Sales Tax Prop 172 (103)	256,747	250,000	265,000	265,000
Sub-Total Sales Tax	5,742,751	5,803,000	5,999,000	6,590,000
FRANCHISE TAX (314)				
Franchise Tax/Disposal (001)	1,130,803	1,122,000	1,123,000	1,125,000
Franchise Tax/Electric (002)	376,082	383,605	404,300	405,000
Franchise Tax/Gas (003)	100,987	101,000	101,000	101,000
Franchise Tax/Cable Time Warner (004)	161,261	166,000	167,000	167,000
Franchise Tax/Water (005)	179,818	184,000	184,000	184,000
Franchise Tax/Cable Verizon (006)	257,582	259,000	266,000	266,000
Franchise Tax/Crown Castle USA(NextG) (007)	10,909	10,900	11,100	11,000
Sub-Total Franchise Tax	2,217,442	2,226,505	2,256,400	2,259,000
OTHER TAXES (315-317)				
Business License Fees (315-001)	430,500	423,000	420,000	422,000
PEG Fee (315-003)	83,844	85,088	86,000	86,000
Transient Occupancy Tax (316-001/007)	1,278,411	1,264,000	1,400,000	1,400,000
Documentary Stamp (317-001)	177,045	165,000	139,000	139,000
Sub-Total Other Taxes	1,969,800	1,937,088	2,045,000	2,047,000
Total All Taxes	15,760,240	15,887,396	16,428,492	17,140,000
BUILDING & OTHER PERMITS (321)				
Building Permits (001)	479,273	200,000	275,000	200,000
Electrical Permits (002)	79,808	24,000	31,000	24,000
Mechanical Permits (003)	39,613	16,000	19,000	16,000
Plumbing Permits (004)	58,144	15,000	23,000	18,000
Grading Permits (005)	7,288	1,500	7,200	3,600
Sewer Permits (006)	2,888	2,000	1,200	1,100
Demolition Permits (007)	2,966	1,000	1,700	1,000
Pool Permits (009)	12,836	4,300	8,400	5,000
NPDES Plan Check (024)	318	500	-	-
Plan Checking Engineering (101-103)	3,706	1,250	-	-
Maintenance of Permit Plans (104/105)	3,204	7,000	7,200	7,000
PW Building Plan Checking (121/122)	214,860	120,000	200,000	125,000
Sub-Total Building Permits	904,904	392,550	573,700	400,700

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
GENERAL FUND DETAIL OF REVENUES (CONTINUED)				
OTHER PERMITS (322)				
Street Permit Fees Engineering (001)	41,007	25,000	55,000	25,000
Annual Parking Permits (002)	16,048	16,800	17,400	17,400
Temporary Parking Permits (004)	162,399	149,000	153,000	153,000
Bingo Permits (003)	100	100	100	100
Storm Water Inspection Permit (005)	-	106,400	9,700	21,500
Sub-Total Other Permits	219,554	297,300	235,200	217,000
Total Building/Other Permits	1,124,458	689,850	808,900	617,700
FINES/PENALTIES & CITATIONS (331-332)				
Local Ord Violations (331-001)	127,510	129,000	101,000	110,000
Motor Vehicle Code Violations (331-003)	76,149	78,000	68,000	68,000
Miscellaneous Offenses/Litter (331-005/006)	3,369	3,000	2,300	2,700
Parking Citations (332-001)	187,168	186,000	196,000	196,000
Parking Bail (332-011)	74,883	72,000	86,000	86,000
Administrative Citations (332-015)	5,308	6,000	5,000	5,000
Total Fines & Penalties	474,387	474,000	458,300	467,700
USE OF MONEY & PROPERTY (341)				
Interest (341-001)	225,960	214,062	157,434	171,964
Building Rentals (341-002)	111,964	115,000	135,000	135,000
Adair Lease (341-006)	34,241	35,070	35,070	35,992
Principal/Int Loan Repay Sycamore Proj (341-007)	-	5,400	-	-
Principal Pmt 1st Golf Course decr LTD 53 (115-053)	243,851	343,100	317,600	349,100
Total Use of Money & Property	616,016	712,632	645,104	692,056
INTERGOVERNMENTAL (353/355)				
MVL Misc Excess Fees (353-001)	15,702	-	15,167	-
Homeowners Exemption (355-001)	17,453	19,000	19,000	19,000
Total Intergovernmental	33,155	19,000	34,167	19,000
STATE/FEDERAL/COUNTY GRANTS (356-359)				
Oil Payment Program/UOBG (356-460)	9,663	9,613	9,613	9,613
Recycling Beverage Grant (358-028)	9,102	-	-	-
U.S.D.A. Summer Lunch Program (359-110)	10,593	10,500	10,500	10,500
Total State & Federal Grants	29,358	20,113	20,113	20,113
CHARGES FOR CURRENT SERVICES (360)				
Zoning/Subdivision/Environmental Fees (001/004)	26,186	22,000	16,000	20,000
DPRB Fees (005)	20,001	15,000	10,000	15,000
Miscellaneous Planning Fees (006/008)	3,560	2,500	2,500	2,500
Public Hearing Notice Signs (009)	1,730	1,000	1,200	1,200
Misc/Overhead Chgs Dev Serv (360-011)	7,448	3,000	1,500	1,500
Total Charges for Current Services	58,925	43,500	31,200	40,200
CHARGES FOR ADMINISTRATIVE SERVICES (361)				
Administration of Prop A/C/Measure R (001)	151,465	153,955	164,955	168,803
Administration Fees for Staff frm WH 03 (003)	25,000	25,000	25,000	25,000
Administration of Charter Oak Park (034)	300,000	300,000	300,000	300,000
Admin. of Oil Payment Recycle/UOBG (361-460)	2,097	3,000	3,000	3,000
Total Charges for Administrative Services	478,562	481,955	492,955	496,803
CHARGES FOR SERVICES OTHER (363/364/365)				
Auto Impound Storage Fees (363-004)	11,067	9,000	7,500	8,000
Street/PW Serv Chgs/City Damages (364-001)	3,773	1,500	1,500	1,500
Sale of Maps & Publications (365-001/006)	1,247	1,200	1,500	1,200
Total Charges for Services Other	16,087	11,700	10,500	10,700

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
GENERAL FUND DETAIL OF REVENUES (CONTINUED)				
RECREATION FEES & CHARGES (367)				
Fee & Charge Classes (001)	228,791	226,750	236,000	230,150
Excursion Fees (002)	106,643	77,500	82,500	77,500
Sports Fees (003)	59,975	71,100	60,000	69,300
Senior Programs (008)	15,012	15,800	15,000	15,800
Senior Boutique (009)	1,457	1,800	1,750	1,800
Special Events (010)	30,516	29,175	30,000	28,600
Kid's Fun Club (011)	83,732	75,000	77,100	75,000
Sports Field Use Fees (020)	24,273	32,400	30,500	32,400
Total Recreation Fees	550,399	529,525	532,850	530,550
SWIM & RACQUET CLUB FEES (368)				
Annual Membership Fees (006)	44,951	50,000	46,000	52,000
Rental Resale Items (007)	115	300	300	300
Fitness Services (008)	2,335	2,000	2,500	1,440
Contract Classes (011)	5,810	6,500	5,500	10,500
Silver Sneakers Program (013)	20,682	19,000	19,000	19,000
Daily Rate (016)	20,268	19,000	20,500	20,000
Monthly Pass (017)	11,791	15,000	8,000	13,000
Recreational Swim Fees (020)	8,799	9,000	10,000	9,200
Swimming Lesson Fees (021)	86,056	70,000	72,000	72,000
Junior Guard Program (028)	1,140	2,500	2,500	2,500
Summer Swim Team Fees (031)	4,589	13,200	10,000	10,000
Facility Rental Fees (040)	14,177	16,000	16,000	16,000
Vending Machine Commissions (041)	1,588	1,500	1,500	1,700
BUSD Contribution (100)	36,390	36,390	36,390	38,028
Total Swim & Racquet Club	258,691	260,390	250,190	265,668
REFUNDS/REIMBURSEMENTS/CONTRIBUTIONS (369/391/393/395)				
Property Insurance - Sculpture (369-001)	-	-	37,987	-
WC/Disability Sal Reimbursements (369-002/005)	4,833	2,500	7,000	5,000
WC/Gen Liab Insurance Retro Ref (369-004)	398,930	104,813	104,813	395,389
Investigation Reimb (369-011)	-	1,000	1,000	1,000
Mandated Costs (369-012)	3,594	-	35,835	-
Façade Project Reimb (369-563)	3,513	-	-	-
Admin Costs Successor Agency (370-002)	205,823	139,500	183,000	150,000
Admin Costs Housing Authority (370-034)	-	50,000	50,000	68,000
BUSD School Resource Officer (1/2) (393-005)	114,619	116,900	116,900	126,940
BUSD GAAP (1/4) (393-006)	20,000	20,400	20,400	19,000
Sr Citizen Club Bingo Contribution (393-133)	2,500	3,000	3,000	3,000
Miscellaneous (395-010)	1,753	3,000	3,000	3,000
Total Ref/Reimbursements	755,565	441,113	562,935	771,329
SUB-TOTAL GENERAL FUND REVENUE	20,155,843	19,571,174	20,275,706	21,071,819
TRANSFERS IN FROM SPECIAL FUNDS (500)				
From Gas Tax Fund 02 (002)	225,000	225,000	225,000	225,000
From Lighting District Fund 07 (007)	95,000	125,000	125,000	125,000
From AQMD Fund 71 (071)	2,051	2,083	2,140	2,140
Total Transfers	322,051	352,083	352,140	352,140
TOTAL GENERAL FUND REVENUE & TRFS	20,477,894	19,923,257	20,627,846	21,423,959
TOTAL AVAILABLE FUNDS	35,439,037	36,140,853	37,435,197	38,245,032

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
GENERAL FUND 01				
GENERAL FUND DETAIL OF EXPENDITURES				
01-4110 CITY COUNCIL				
101 Councilmembers	39,720	39,720	39,720	39,720
021 Travel & Meeting	14,923	16,000	16,000	16,000
Total City Council	54,643	55,720	55,720	55,720
01-4120 CITY MANAGER				
101 City Manager (000)	214,688	227,559	227,659	231,908
101 Assistant City Clerk (003)	52,872	55,508	55,508	61,182
103 Overtime	186	700	300	300
010 Legal Advertising	15,950	16,500	17,000	16,000
012 Car Allowance (1)	4,800	4,800	4,800	4,800
016 Publications & Dues	14,611	8,600	9,400	9,400
020 Election Services (001)	-	66,000	65,000	-
021 Travel & Meetings	3,031	4,500	4,400	4,500
033 Special Departmental Supplies	-	1,000	1,000	1,000
Total City Manager	306,138	385,167	385,067	329,090
01-4150 ADMINISTRATIVE SERVICES				
101 Assistant City Manager/Dir Adm Serv (004)	165,947	174,220	174,220	175,091
101 Administrative Services Manager (002)	-	-	21,896	107,858
101 Accounting Supervisor (009)	-	-	17,463	78,915
101 Finance/Information System Manager (005)	128,686	135,100	98,727	-
101 Information System Administrator (007)	73,841	77,522	78,752	87,048
101 Senior Accounting Technician (001)	135,863	142,636	123,919	-
101 Accounting Technician (4) (003)	154,762	176,387	191,300	203,837
101 Human Resources Specialist (008)	62,464	65,578	65,578	65,906
101 Parking Code Enforcement Officer (016)	62,464	65,578	65,578	65,906
102 Admin Intern PT (1) (010)	14,828	16,611	16,266	23,945
102 Parking Enforcement Officer PT (5) (016)	54,449	55,432	55,000	55,778
103 Overtime	91	100	100	100
010 Advertising	3,031	5,000	5,000	5,000
012 Car Allowance (1 + Misc Mileage)	3,849	4,000	4,000	4,000
016 Publications & Dues	4,967	4,300	4,600	4,500
018 Printing	2,738	3,400	3,100	3,200
020 Professional Services (IT serv to 4190)	1,824	1,100	2,300	9,300
021 Travel & Meeting	5,592	6,300	6,000	7,500
033 Special Departmental Supplies	266	700	500	700
038 Equipment	162	500	500	500
408 Annual Awards / Program	5,555	3,500	3,264	5,200
424 Accident Prevention Program	4,472	6,800	3,900	5,100
430 Sick Leave Incentive Program	37,308	38,425	35,979	37,000
431 Productivity Program	1,697	5,000	2,300	5,000
433 Physical Examinations	620	600	700	700
434 Employee Training	3,473	6,000	6,000	6,000
435 Employee Assistance Program	4,200	4,200	4,200	4,200
Total Administrative Services	933,149	998,989	991,142	962,284
01-4170 CITY ATTORNEY				
020 Contract Legal Services (000)	172,232	140,000	100,000	110,000
020 Contract City Prosecutor (001)	52,365	30,000	42,000	36,000
Total City Attorney	224,597	170,000	142,000	146,000

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4190 GENERAL SERVICES				
010 Chamber of Commerce (003)	45,000	45,000	45,000	45,000
010 Community Newsletter (004)	41,528	42,500	41,800	42,700
014 General Insurance (000)	376,503	280,312	281,619	261,826
014 Property Insurance (001)	92,134	93,975	90,599	92,411
014 Environmental Liability Insurance (002)	-	22,766	12,954	-
015 Equipment Maintenance (000)	32,440	42,354	38,800	32,600
015 Telephone Maintenance (003)	9,219	9,450	248	248
016 Publications & Dues	34,612	38,700	37,100	37,500
017 Postage	18,560	23,500	22,000	24,000
018 Printing & Duplication	2,590	2,800	3,200	5,200
019 Rent of Property & Equipment	2,321	2,628	2,828	2,900
020 Professional Services/Audit (000)	36,325	34,750	37,000	38,000
020 Computer Professional Services (002)	86,641	84,291	90,089	125,200
020 Collection Professional Services (003)	9,401	6,500	6,500	6,500
020 Tuition Assistance (005)	3,149	3,000	3,000	6,000
020 Public Access Contract Assistance (006)	77,175	77,000	77,000	79,300
020 Sales/Prop Tax Analysis (007)	23,685	25,000	25,000	25,000
020 Process Fees Credit Card Payments (019)	28,176	22,000	45,600	36,000
020 Spec Proj ADA Transition Plan Consultant (022)	-	50,000	-	50,000
020 GIS Annual Update/Licenses (026) frm Fund 70	22,750	61,558	61,558	22,750
020 Recycling Grant - Mrkt Sites (028)	7,438	-	-	-
020 City Web Page Host Services (033)	8,727	8,900	5,000	5,000
020 T1 Internet/ Wireless Cards (034)	28,496	24,900	22,260	22,900
020 Accela Software Migration (035)	-	300,000	86,300	434,000
022 City Cell Phones (003)	9,044	10,000	12,000	10,000
030 Office Supplies (000)	17,883	18,500	20,000	20,000
030 Computer Supplies (001)	4,911	7,000	3,560	3,560
033 Special Department Supplies	5,224	5,700	5,000	6,900
038 Public Access Equipment (001)	6,550	36,000	42,000	23,900
041 First Street Parking Lot 418 (002)	43,674	-	-	-
041 Catching Frog Sculpture Repl (003)	-	-	44,400	-
200 PERS Contribution (8.003%+Liability) (001)	859,664	872,212	846,091	999,105
200 Health Insurance & Optional Benefits (002)	1,037,265	1,056,330	1,036,690	1,193,520
200 PARS Part Time Emp (1.3%) (003)	5,594	5,511	5,579	6,768
200 Medicare Insurance (004)	69,864	73,031	73,031	81,586
200 Retiree Health Benefits (005)	20,890	24,888	24,888	29,208
200 Staff Retirement Vac/Sick Pay (006)	-	210,000	125,000	85,000
200 Workers Comp Insurance (014)	180,770	188,520	188,520	158,757
200 Unemployment Insurance (016)	13,544	15,000	5,000	15,000
200 Long Term Disability/Life Ins (018)	83,167	84,589	88,066	85,737
200 Deferred Comp Match Program (019)	-	98,650	88,000	91,200
200 Cell Phone Allowance (020)	9,019	8,640	9,285	9,360
200 Notary Public Commission Stipend (021)	900	900	1,200	900
460 Oil Payment Program/UOBG (041)	12,709	9,613	9,613	9,613
Total General Services	3,367,542	4,026,968	3,663,378	4,225,149
01-4210 PUBLIC SAFETY				
015 Maintenance of Equipment	380	500	500	500
018 Printing	4,297	2,500	1,100	1,200
Sub-Total M & O	4,677	3,000	1,600	1,700
020 District Attorney (003)	45	500	200	300
020 Helicopter Services (004)	-	500	500	500
020 General Law/Traffic/Enforcement-12 (006)	4,210,632	4,320,100	4,320,100	4,427,000
020 Community Services Officers-1 (008)	54,775	59,300	57,000	60,000

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4210 PUBLIC SAFETY (CONTINUED)				
020 Law Enforcement Technician-1 (009)	82,990	83,100	85,000	88,000
020 Special Assignment Deputies-3 (012)	341,772	467,600	468,000	479,000
020 Liability Trust Fund (014)	201,648	258,195	233,000	318,000
020 Team Leader-0 (015)	120,165	-	-	-
020 Supplemental Sergeant (1) (016)	202,465	207,800	205,000	210,000
020 License Investigator (017)	-	500	500	500
020 Star Deputy (Holy Name of Mary) (019)	3,084	3,400	3,300	3,100
020 School Resource Officer (021) Portion Pd in Fd. 41	187,848	193,800	194,000	200,000
020 GAAP Contract (022) Portion Pd in Fd. 41	33,000	35,700	39,000	41,000
020 Code Red Notification System (026)	15,000	15,000	15,000	15,000
020 Contract Contingency (027)	-	-	-	145,000
Sub-Total Contract Law	5,453,424	5,645,495	5,620,600	5,987,400
021 Travel & Meeting	-	1,000	1,000	1,000
022 Telephone	258	250	50	-
038 Electronic Ticket Writers	-	3,200	4,700	4,900
411 Parking Administration	12,121	11,500	13,200	13,500
411 Parking Citation Adjudication (001)	1,295	1,500	1,500	1,500
412 Maintenance of Prisoners	301	500	500	500
413 Animal Control Services	126,472	127,914	129,000	131,484
428 Community Involvement Program Crime Prevention	5,450	5,000	5,000	5,000
Sub-Total Other Services	145,897	150,864	154,950	157,884
Total Public Safety	5,603,998	5,799,359	5,777,150	6,146,984
001-4211 RISK MANAGEMENT/LAW ENFORCEMENT				
014 Uninsured Claims (003)	2,387	1,000	-	1,000
Total Risk Management/Law Enforcement	2,387	1,000	-	1,000
001-4212 EMERGENCY SERVICES				
020 Emergency Services (001)	1,675	1,900	1,900	1,900
020 Radio Repairs (002)	-	500	500	500
033 Emergency Supplies/Equipment	2,692	5,000	5,000	10,000
078 Emer Srv/Williams Fire/Mitigation Measures (000)	493	8,500	4,500	3,000
078 Golden Hills Road (003)	-	80,000	80,000	-
Total Emergency Services	4,860	95,900	91,900	15,400
01-4308 COMMUNITY DEVELOPMENT				
101 Assistant City Manager of Comm Dev (000)	182,544	191,644	191,644	192,602
101 Administrative Aide (1) (002)	63,850	65,578	65,578	65,906
102 Housing Intern (1) (001)	-	-	-	18,500
012 Car Allowance (1)	3,000	3,000	3,000	3,000
016 Publications & Dues	660	1,200	1,200	1,200
018 Printing	-	500	500	500
020 Engineering Services - City Engineer (002)	53,497	50,000	40,000	50,000
020 Staffing Assistance - Accela (017)	-	-	-	15,000
020 Zoning Code Update (018)	-	-	-	40,000
021 Travel & Meeting	8,393	7,500	7,500	8,500
033 Special Departmental Supplies	70	700	700	700
Total Community Development	312,014	320,122	310,122	395,908

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4309 DEVELOPMENT SERVICES				
101 Planning Manager (008)	-	-	-	101,543
101 Senior Planner (014)	91,608	98,575	98,575	99,796
101 Associate Planner (2) (017)	136,926	151,461	150,956	159,459
101 Code Compliance Officer (2) (016)	110,138	125,943	125,713	128,598
101 Administrative Secretary (009)	55,516	58,284	58,284	58,575
101 Departmental Assistant (018)	47,631	50,005	40,612	43,316
102 Planning Intern PT (001)	15,649	15,375	18,500	18,500
103 Overtime	1,090	1,000	1,000	1,000
012 Car Allowance (4)	7,453	7,400	7,400	9,600
016 Publications & Dues	799	5,000	2,500	4,000
018 Printing & Duplicating	-	500	500	500
020 Professional Services/Fees (000)	1,054	1,200	1,800	1,800
020 Filing & Environmental Fees (001)	53	500	3,000	3,000
020 Nuisance Abatement Officer (002)	375	1,000	250	1,000
020 Nuisance Abatement (003)	-	5,000	-	5,000
021 Travel & Meeting Staff/Comm (000/001)	7,153	8,500	8,500	9,000
033 Special Departmental Supplies	915	900	900	1,000
033 Spec Supp Public Hearing Notice Signs (001)	1,949	2,000	1,250	2,000
Total Development Services	478,309	532,643	519,740	647,687
01-4310 PUBLIC WORKS ADMIN/ENG				
101 Director of Public Works (004)	154,099	161,780	161,780	162,589
101 Senior Engineer (010)	119,840	125,815	125,815	126,444
101 Associate Engineer (006)	93,895	99,222	99,222	101,485
101 Environmental Services Coordinator (003)	56,428	62,058	62,173	65,714
101 Administrative Aide (008)	-	-	2,038	54,571
101 Administrative Secretary (009)	52,007	55,508	55,508	56,580
101 Public Works Inspector (012)	-	-	-	65,902
102 Engineering Intern PT 3 (000)	28,269	45,550	45,550	45,778
102 Office Assistant PT (005)	28,013	29,782	22,988	-
012 Car Allowance (3)	7,800	7,800	7,800	7,800
016 Publication & Dues	2,944	4,000	4,000	4,000
020 Engineering Plan Check Serv (003)	-	5,000	2,000	5,000
020 Engineering Services (004)	-	6,000	2,000	6,000
020 Project Management Services (006)	61,780	65,000	55,000	65,000
020 GIS ArcView Development/Training (007)	-	3,000	3,256	15,000
021 Travel & Meeting	2,490	7,000	7,000	7,000
033 Special Departmental Supplies	1,015	3,000	3,000	3,000
Total PW Admin/Eng	608,580	680,515	659,130	791,863
01-4311 BUILDING & SAFETY				
101 Building & Safety Superintendent (006)	125,547	131,805	131,805	132,464
101 Building Inspector/Plans Examiner & Building Insepctor I	151,180	160,391	160,392	168,660
101 Building Permit Technician II (009)	58,253	61,156	61,156	65,960
103 Overtime	382	500	500	500
012 Car Allowance (1)	3,000	3,000	3,000	3,000
016 Publications & Dues	3,370	2,000	2,000	2,000
018 Printing	1,003	1,100	1,000	1,100
020 Contract Plan Check (001)	57,467	50,000	51,000	55,000
020 Contract Inspector (002)	1,351	1,200	-	2,400
020 Special Project Plan Check/Inspections (004)	-	-	-	40,000
021 Travel & Meeting	3,883	4,800	4,800	6,500
029 Uniforms	989	775	775	900
033 Special Departmental Supplies	778	1,800	1,600	1,800
Total Building & Safety	407,203	418,527	418,028	480,284

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4341 STREET MAINTENANCE				
101 PW Maintenance Superintendent (000)	108,779	114,201	114,201	114,772
101 PW Maintenance Supervisor (002)	82,063	85,166	133,010	69,856
101 Equipment Operator (2) (003)	113,851	119,526	119,526	122,926
101 Public Works Leadworker (004)	64,455	67,668	67,668	68,006
101 Street Maintenance Worker II & I (2) (005)	88,787	99,765	97,558	104,251
103 Overtime (000)	4,738	7,000	7,000	7,000
103 Stand By Pay (002)	12,946	15,000	15,000	15,000
016 Publications & Dues	75	500	500	500
019 Equipment Rental Misc Projects (000)	1,932	4,000	4,000	4,000
020 Professional Services (000)	21,672	13,000	13,000	13,000
020 Graffiti Removal (003)	8,070	15,000	15,000	15,000
020 Downtown Boardwalk Maint (005)	18,254	25,000	25,000	10,000
020 Vehicle Parking District Maint (007)	-	30,000	30,000	20,000
020 Contract Street Sweeping (008)	-	-	-	75,000
021 Travel & Meeting	149	1,000	1,000	1,000
024 NPDES General (001)	17,938	20,000	20,000	20,000
024 NPDES SUSUMP Plan Checks (002)	3,472	25,000	3,000	15,000
024 NPDES Advertising (010)	1,439	9,000	8,000	8,000
024 NPDES Printing (018)	-	500	500	500
024 NPDES Professional Services (020)	161,181	300,000	65,000	672,000
024 NPDES Capital Outlay (041)	-	5,000	5,000	5,000
028 Hazardous Waste Disposal	8,977	10,000	10,000	10,000
029 Uniforms	3,521	4,000	4,000	4,000
033 Special Departmental Supplies (000)	49,613	55,000	55,000	55,000
Total Street Maintenance	771,912	1,025,326	812,963	1,429,811
01-4342 VEHICLE/YARD MAINTENANCE				
101 Equipment Mechanic (008)	56,926	59,764	59,764	60,063
103 Overtime	40	500	500	500
011 Vehicle/Equipment Parts & Supplies (000)	30,082	33,000	33,000	35,000
011 Vehicle/Equipment Fuel & Oil (001)	79,065	90,000	90,000	90,000
011 Sweeper Parts & Supplies (002)	31,248	35,000	35,000	20,000
011 Rental Program for Pool Vehicles (003)	949	2,000	2,000	2,000
016 Publication & Dues	-	200	200	200
020 Vehicle/Equipment Service & Repairs (001)	30,371	33,000	33,000	40,000
020 Yard Maintenance (003)	22,820	22,000	22,000	25,000
021 Travel & Meeting (000)	-	200	200	200
022 Electricity (001)	12,455	13,000	13,000	14,000
022 Gas (002)	881	1,200	1,200	1,200
022 Water (004)	4,630	4,000	4,000	4,000
031 Janitorial Supplies	1,870	3,000	3,000	3,000
033 Special Departmental Supplies (000)	14,353	20,000	20,000	20,000
041 Yard Bldgs Upgrades/Repairs (011)	13,975	16,000	16,000	16,000
Total Vehicle/Yard Maintenance	299,665	332,864	332,864	331,163
01-4345 TRAFFIC CONTROL				
101 Public Works Leadworker (000)	64,455	67,668	67,668	68,006
101 Street Maintenance Worker II (005)	55,293	58,270	58,270	64,390
103 Overtime	2,420	3,000	3,000	3,000
016 Publication & Dues	280	300	300	300
020 General Professional Services (000)	46,969	42,000	42,000	50,000
020 Traffic Engineering Services (001)	27,355	45,000	45,000	50,000
021 Travel & Meeting	-	1,000	1,000	1,000
033 Special Departmental Supplies (000)	39,612	40,000	40,000	40,100
038 Traffic Sign Evaluation Program (001)	-	-	-	4,000
Total Traffic Control	236,384	257,238	257,238	280,796

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4410 FACILITIES				
101 Director of Parks & Recreation (1/2) (000)	77,050	80,890	80,890	81,295
101 Facilities Manager (006)	114,287	119,984	119,984	120,584
101 Facilities Maintenance Supervisor (005)	81,079	85,166	85,166	85,592
101 Facilities Maintenance Worker II, II & I (3) (004)	136,714	157,998	157,998	172,356
102 Building Maintenance Aides PT (000)	57,249	67,736	67,000	69,948
103 Overtime	1,830	2,000	2,000	2,000
012 Car Allowance	2,400	2,400	2,450	2,400
015 Maintenance of Equipment	4,491	6,000	6,000	6,000
016 Publications & Dues	150	150	150	150
021 Travel & Meeting	56	1,000	800	600
022 Electricity (001)	52,118	54,000	54,000	54,000
022 Gas (002)	653	1,000	900	1,000
022 Telephone (003)	2,219	2,400	2,300	1,800
023 Contract & General Maintenance (000)	18,487	21,000	21,000	30,000
023 Maintenance Syc Cyn Ranch/House (922)	8,493	15,000	15,000	7,500
029 Uniforms	1,561	1,650	1,650	2,200
031 Janitorial Supplies	3,910	4,000	4,000	4,000
033 Special Departmental Supplies	3,871	5,000	5,000	5,000
041 Capital Outlay/Decorations/Fac Tools	2,000	2,000	2,000	4,500
041 Sycamore Cyn Eques Restroom/Off Proj (002)	10,470	-	-	-
Total Facilities	579,088	629,374	628,288	650,925
01-4411 CIVIC CENTER				
015 Maintenance of Equipment	38,179	38,700	38,700	30,800
020 Professional Services	3,495	1,560	1,560	2,360
022 Electricity (001)	80,843	82,000	87,000	89,000
022 Gas (002)	8,207	12,000	9,000	10,000
022 Telephone (003)	1,243	1,400	1,250	1,300
022 Water (004)	-	550	500	500
023 Contract & General Maintenance (000)	50,958	47,900	51,500	52,000
031 Janitorial Supplies	3,908	4,000	4,000	4,000
033 Special Departmental Supplies	3,237	5,200	5,200	5,200
041 Capital Outlay	6,000	6,000	6,000	6,000
Total Civic Center	196,070	199,310	204,710	201,160
01-4412 SENIOR CENTER				
015 Maintenance of Equipment	6,964	15,200	15,200	12,400
022 Electricity (001)	24,578	25,000	28,500	28,500
022 Gas (002)	2,090	6,000	3,000	3,000
022 Telephone (003)	562	600	600	600
023 Contract & General Maintenance (000)	19,930	21,000	21,000	48,100
031 Janitorial Supplies	3,442	3,500	3,500	3,500
033 Special Departmental Supplies	1,175	3,000	3,000	3,000
041 Capital Outlay	6,950	7,000	7,000	7,000
Total Senior Center	65,691	81,300	81,800	106,100
01-4414 PARK MAINTENANCE				
101 Landscape Maint Manager (1/2) (000)	38,924	42,838	42,915	45,264
101 Landscape Maint Supervisor (1/2) (001)	33,202	36,549	36,549	38,582
101 Landscape Maintenance Worker II & I (2) (002)	96,826	104,875	104,798	113,842
101 Municipal Arborist (1/2) (004)	37,795	39,679	39,679	40,602
103 Overtime	906	1,400	1,400	1,400
015 Maintenance of Equipment	1,935	2,000	2,000	2,000
016 Publications & Dues	740	1,220	1,400	1,335
018 Printing	-	200	200	200
020 Contract Equestrian Trail Maint (004)	29,402	33,200	33,000	33,200
020 Contract Pest Control (006)	4,246	5,000	5,000	5,000

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4414 PARK MAINTENANCE CONTINUED				
021 Travel & Meetings	454	1,300	900	800
029 Uniforms	1,474	1,500	1,500	1,500
033 Special Departmental Supplies	5,116	5,000	5,000	5,000
Total Park Maintenance	251,020	274,761	274,341	288,725
01-4415 MEDIAN & PARKWAY MAINTENANCE				
101 Landscape Maint Manager (1/2) (000)	38,924	42,838	42,915	45,264
101 Landscape Maint Supervisor (1/2) (001)	33,202	36,549	36,549	38,582
101 Landscape Maintenance Worker II & I (2) (003)	103,510	108,592	108,592	115,878
101 Municipal Arborist (1/2) (004)	37,795	39,679	39,679	40,602
101 Equipment Operator (006)	59,636	62,609	62,609	64,390
103 Overtime	946	3,000	3,000	3,000
016 Publications & Dues	45	712	742	460
020 Contract Median Islands (002)	74,550	75,300	75,300	75,700
020 Median Island Renovations (009)	10,017	10,000	10,000	10,000
021 Travel & Meetings	25	850	850	850
022 Electricity (001)	9,464	9,000	9,500	9,500
022 Water (004)	139,834	138,000	138,000	142,000
029 Uniforms	811	1,300	1,300	1,300
033 Special Departmental Supplies	3,974	4,000	4,000	4,000
Total Parkways & Median Island Maint	512,733	532,429	533,036	551,526
01-4420 RECREATION				
101 Director of Parks & Recreation (1/2) (000)	77,049	80,890	80,890	81,295
101 Recreation Services Manager (001)	106,495	112,747	112,852	115,110
101 Recreation Coordinator (4) (004)	157,460	185,400	169,314	249,845
101 Departmental Assistant (2) (005)	92,657	99,519	99,519	103,677
101 Office Assistant Sr. Ctr (006)	39,900	41,887	41,887	42,134
102 Recreation Leaders PT (001)	44,165	45,904	58,650	50,441
102 Drill Team Instructor PT (003)	12,951	14,012	14,900	15,192
102 Recreation Coordinator P/T (1) (004)	44,854	37,610	50,500	-
102 Recreation Intern P/T (1) (005)	-	-	-	18,500
102 Receptionist Senior Ctr. PT (013)	22,644	23,755	24,000	23,870
102 Student Union Staff (014)	55,989	62,202	62,200	64,384
102 Fee & Charge Personnel PT (020)	103,558	143,494	136,000	145,658
012 Car Allowance (2)	5,400	6,000	6,000	6,000
013 Senior Programs (003)	22,852	26,500	26,500	26,500
013 Senior Boutique (009)	1,285	1,500	1,400	1,500
016 Publications & Dues	830	1,435	1,435	1,450
018 Printing & Duplication	2,923	5,000	5,000	5,000
019 Rent of Property & Equipment	4,982	8,400	8,400	11,640
020 Instructor Services	153,427	149,500	156,000	153,200
021 Travel & Meeting	2,979	4,800	4,800	3,600
033 Special Departmental Supplies	18,284	20,300	20,300	22,700
034 Fee & Charge Programs (001-011)	112,690	101,850	105,000	103,150
034 Active Net Fees (020)	33,871	30,000	34,000	34,000
110 Summer Food Program	10,208	10,000	10,000	10,000
Total Recreation	1,127,453	1,212,705	1,229,547	1,288,846

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4430 SWIM & RACQUET CLUB				
102 Maintenance Operator PT (001)	29,037	30,352	30,300	30,440
102 Supervising Lifeguard/Instr PT (002)	8,389	12,063	11,000	12,925
102 Senior Lifeguard PT (003)	6,033	7,694	6,300	7,564
102 Cashiers PT (004)	69,289	77,011	76,000	78,024
102 Lockerroom Attendants PT (005)	1,935	2,282	1,600	2,353
102 Lifeguards PT (006)	34,555	44,580	40,000	50,256
102 Building Maintenance Aide PT (009)	13,131	15,268	14,200	16,867
102 Instructors Personnel PT (020)	34,221	46,117	37,000	88,943
103 Overtime	41	-	-	-
010 Advertising	682	1,500	750	1,500
012 Car Allowance (1)	162	575	300	475
015 Maintenance of Equipment	24,116	25,500	25,000	13,000
016 Publications & Dues	250	250	250	250
018 Printing	541	1,000	800	1,000
019 Rent of Property & Equipment	1,472	1,800	1,700	1,800
020 Professional Services	45,734	42,650	45,500	10,300
021 Travel & Meeting	32	260	260	750
022 Electricity (001)	46,537	58,000	52,000	54,000
022 Gas (002)	26,299	28,000	27,000	28,000
022 Telephone (003)	2,248	2,400	2,200	2,200
022 Water (004)	12,894	13,000	13,000	13,800
023 Contract & General Maintenance (000)	19,100	23,300	23,300	26,900
029 Uniforms	1,321	2,400	2,400	2,400
031 Janitorial Supplies	2,957	3,200	3,200	3,200
033 Special Departmental Supplies	28,667	27,100	27,100	27,600
034 Fee & Charge Supplies	3,168	8,250	4,000	8,150
041 Capital Outlay (001)	4,164	1,500	1,500	17,400
Total Swim & Racquet Club	416,975	476,052	446,660	500,097
SUB-TOTAL GENERAL EXPENDITURES	16,760,411	18,506,269	17,814,824	19,826,518
01-5000 Transfers Out/Loans				
099 Transfer to City Hall/CB Plz Fund 04 (004)	742,018	742,720	742,720	742,720
099 Transfer to Landscape Maint Fund 08 (008)	72,952	21,338	11,580	49,605
099 Transfer to Infrastructure Sycamore Restroom (012)	856,305	-	245,000	-
099 Transfer to Park Dev Fund 20 (020)	-	50,000	50,000	-
099 Transfer to Equip Replacement 70 (070)	200,000	-	-	-
Total Transfers Out/Loans	1,871,275	814,058	1,049,300	792,325
01-5000 Use of Reserves				
099 Reserves to Infrastructure (012)	-	-	1,020,000	1,000,000
099 Reserves to Park Dev Fund 20 (020)	-	-	-	291,471
099 Reserves to Open Space Dist. # 1 (021)	-	-	-	44,429
099 Reserves to Open Space Dist. # 2 (022)	-	-	430,000	-
099 Reserves to Equip Replacement 70 (070)	-	-	300,000	-
Total Use of Reserves	-	-	1,750,000	1,335,900
TOTAL GENERAL FUND EXP/TRFS	18,631,686	19,320,327	20,614,124	21,954,743
FUND BALANCE DETAIL				
UNASSIGNED FUND BALANCE (281-001)	13,199,732	12,037,444	12,047,773	11,533,402
ASSIGNED FB RISK MGT/LAW ENF (281-076)	2,845,696	2,846,978	2,845,696	2,844,683
ASSIGNED FB EMERG SERVICES (281-078)	511,923	428,523	420,023	404,623
ASSIGNED FB GENERAL PLAN (281-079)	250,000	250,000	250,000	250,000
ASSIGNED FB CITY LOAN TO SA (281-003)	-	1,257,581	1,257,581	1,257,581
TOTAL ENDING GENERAL FUND BALANCE	16,807,351	16,820,526	16,821,073	16,290,289
TOTAL EXP/TRFS/AND FUND BALANCE	35,439,037	36,140,853	37,435,197	38,245,032



SPECIAL FUNDS DETAIL OF REVENUES & EXPENDITURES

SPECIAL FUNDS ARE ESTABLISHED TO PROVIDE EXPENDITURES FOR A SPECIFIC PURPOSE. REVENUE OBTAINED FOR THESE FUNDS COME FROM A VARIETY OF SOURCES AND IN MOST CASES, STATUTE OR POLICY RESTRICTS THE USE OF THE MONEY.



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Fund 02 - State Gas Tax

State Gas Tax revenue is statutorily restricted and can only be used for street maintenance, repair and construction. Budget highlights include:

- Revenues are projected to be significantly lower than in previous years.
- Annual Pavement Preservation - Budget amount - \$350,000 - Annual street program of slurry seal, pavement repairs and other pavement preservation techniques. Total project amount is \$750,000 with amounts also budgeted in Funds 12, 73 and 74
- Hazardous Sidewalk Repair - Budget amount - \$65,000 - Continuation of annual repair of hazardous sidewalk throughout the City as needed.
- Transfer to General Fund – Budget amount \$225,000 – The transfer reimburses the General Fund for personnel costs associated with eligible street improvement projects.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
STATE GAS TAX FUND 02				
RESTRICTED FUND BALANCE	714,198	759,286	664,350	1,237,574
REVENUE				
Interest (341-001)	2,088	2,500	2,224	2,000
Gas Tax Section 2103 (358-002)	489,937	534,332	384,000	168,000
Gas Tax Section 2106 (358-003)	117,032	121,806	133,000	114,000
Gas Tax Section 2107 (358-004)	258,863	262,565	309,000	289,000
Gas Tax Section 2107.5 (358-005)	6,000	6,000	6,000	6,000
Gas Tax Section 2105 (358-014)	243,284	176,355	226,000	212,000
CO LA Contribution Library (369-006)	42,203	-	-	-
Total Revenue	1,159,407	1,103,558	1,060,224	791,000
Total Available Funds	1,873,605	1,862,844	1,724,574	2,028,574
EXPENDITURES				
Professional Services (4841-020-000)	2,000	2,000	2,000	2,000
Annual Pavement Preservation Zn G (4841-554-007)	494,518	350,000	95,000	350,000
Hazardous Sidewalk Repair (4841-559-001)	97,515	60,000	60,000	65,000
City Wide Pavement Maintenance (4841-559-005)	84,955	85,000	85,000	85,000
Town Core Sidewalk Repair (4841-559-007)	10,000	10,000	10,000	10,000
Lonehill Ave Rehab Arrow/Cienega (4841-601-003)	295,267	10,000	10,000	-
Transfer to General Fund (5000-099-001)	225,000	225,000	225,000	225,000
Total Expenditures	1,209,255	742,000	487,000	737,000
RESTRICTED FUND BALANCE	664,350	1,120,844	1,237,574	1,291,574
Total Estimated Requirements and Restricted Fund Balance	1,873,605	1,862,844	1,724,574	2,028,574

Fund 03 - Walker House LLC

In December 2008 a Limited Liability Corporation was established between Sherwin Williams and the City of San Dimas to enable the City's participation in the process to receive Federal Historic Tax Credit resources for the Walker House. In 2008-09 the fund loaned to Fund 30 CRA the amount of \$1,650,000 for renovation costs which will be paid back over 20 years to assist with the annual maintenance and operations of the Walker House. As of February 1, 2012 with ABX1 26 the Dissolution Act that dissolved all Redevelopment Agencies, this payment will now be made annually from the Successor Agency Fund 38.

This limited liability corporation is shown in the City Budget in order to track and record revenue and expenditures in the fund, but the Walker House LLC is an outside entity in the City's annual audited financial statements and not recorded with the normal City funds.

As part of the dissolution process the City submitted our Long Range Property Management plan to categorize the Walker House as Government Use Property and for the City to retain ownership. The City was successful in receiving the approval from the Department of Finance.

The Walker House is currently the location of the San Dimas Historical Society and the San Dimas Festival of Arts. The San Dimas Historical Society has docent led tours and museum hours open to the public. With the Property Plan complete the City was able to contract with a new food concessionaire and with an anticipated opening in July, the City will welcome, "Luca Bella at the Walker House" a restaurant and catering establishment with an Italian flair. The expenditures in this fund are for maintenance and operations.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
WALKER HOUSE LLC FUND 03				
ASSIGNED FUND BALANCE	267,694	183,961	222,331	212,777
REVENUE				
Interest (341-001)	1,084	500	722	500
Rents/Concessions (341-002)	-	50,000	4,000	50,000
Utilities Reimbursement (369-022)	95	5,000	100	5,000
Interest Fr 38 for Loan (341-038)	140,425	65,505	65,505	62,157
Principal Fr 38 for Loan (FB) (116-030)	124,515	66,965	66,965	70,313
Total Revenue	266,119	187,970	137,292	187,970
Total Available Funds	533,813	371,931	359,623	400,747
EXPENDITURES				
Property Insurance (4410-014-000)	39,074	39,855	39,096	39,878
Maint of Equipment (4410-015-000)	19,190	18,400	18,700	18,200
Professional Services/Fees/Taxes (4410-020-001)	10,145	6,000	10,200	10,200
Administration Fees - Staff Time to 01 (4410-020-003)	25,000	25,000	25,000	25,000
Professional Services/Facilities (4410-020-004)	-	5,500	5,500	5,500
Electricity (4410-022-001)	8,807	9,500	10,600	9,500
Gas (4410-022-002)	938	-	650	-
Telephone (4410-022-003)	2,052	2,400	2,100	2,400
Water (4410-022-004)	4,943	10,000	7,000	7,800
Maintenance of Grounds (4410-023-000)	14,826	16,000	16,000	16,000
Maintenance of Building (4410-023-001)	6,133	5,800	3,000	5,800
Exterior Painting (4410-023-002)	179,410	-	-	-
Janitorial Supplies (4410-031-000)	748	1,000	1,000	1,000
Spec Dept Supplies (4410-033-000)	216	5,000	3,000	5,000
Vandalism Expense (4410-036-000)	-	5,000	5,000	5,000
Total Expenditures	311,482	149,455	146,846	151,278
ASSIGNED FUND BALANCE	222,331	222,476	212,777	249,469
Total Estimated Requirements and Assigned Fund Balance	533,813	371,931	359,623	400,747

Fund 04 - City Hall - Community Building - Plaza Fund

This Fund was created to show the expenses for the Civic Center renovation project. The fund received the \$5.5 million general fund reserves that were committed to the project and the \$7.5 million in proceeds from the COP. Beginning in FY 11-12 the only ongoing expense is the annual COP debt service which is funded by the General Fund transfer.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
CITY HALL/COMM BLDG/PLAZA FUND 04				
ASSIGNED FUND BALANCE	-	-	-	-
REVENUE				
Transfer in From Fund 01 (500-001)	742,018	742,720	742,720	742,720
Total Revenue	742,018	742,720	742,720	742,720
Total Available Funds	742,018	742,720	742,720	742,720
EXPENDITURES (4411)				
Trustee Services (020-521)	2,250	2,250	2,250	2,250
Interest on COPS (049-026)	254,768	240,470	240,470	225,470
Principal on COPS (049-027)	485,000	500,000	500,000	515,000
Total Expenditures	742,018	742,720	742,720	742,720
ASSIGNED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Assigned Fund Balance	742,018	742,720	742,720	742,720

Fund 06 - Sewer Expansion

The Sewer Expansion fund receives revenue from private property connections to the public sewer fees, sewer maintenance and industrial waste reimbursement from the County.

- Sewer Master Plan - Budget amount \$75,000 - This project is to complete Master Plan Study and is a carry-over project.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
SEWER EXPANSION FUND 06				
ASSIGNED FUND BALANCE	997,570	1,024,699	1,059,045	1,053,374
REVENUES				
Industrial Waste/Co Reimb. (364-002)	49,325	35,000	35,000	35,000
Miscellaneous Sewer Chrgs. (364-009)	200	-	-	200
Bonelli Sewer Maintenance (372-002)	5,104	7,829	7,829	7,829
Sewer Connection Fees (392-001)	43,052	10,000	13,000	10,000
Total Revenue	97,681	52,829	55,829	53,029
Total Available Funds	1,095,251	1,077,528	1,114,874	1,106,403
EXPENDITURES				
Industrial Waste Charges (4310-020-002)	30,347	40,000	40,000	40,000
Sewer Master Plan Study (4310-020-003)	-	80,000	5,000	75,000
Sewer Management System (4310-020-004)	-	1,500	1,500	2,000
Miscellaneous Sewer Projects (4841-604-000)	5,859	15,000	15,000	15,000
Total Expenditures	36,206	136,500	61,500	132,000
ASSIGNED FUND BALANCE	1,059,045	941,028	1,053,374	974,403
Total Estimated Requirements and Assigned Fund Balance	1,095,251	1,077,528	1,114,874	1,106,403

Fund 07 - City Wide Lighting District

The City Wide Lighting District receives revenue from a property tax assessment to be used exclusively for public lighting purposes. The money is used to maintain traffic signals, street lights, electricity, and special street light projects. Most of the expenditures are for ongoing maintenance and operations. Budget highlights include:

- Residual Tax Distribution - The Lighting District is a taxing entity that began to receive its share of the redistributed tax increment from the dissolved Redevelopment Agency last year. It is estimated that it will receive \$126,000 next year.
- Downtown Decorative Lighting - Budget amount - \$145,000 - This is a carryover project. Budget also includes funds to commence surveying of existing facilities to aide in the planning to replace the street lights in the town core with nostalgic lights at the rate of six blocks every three years.
- Bonita Streetscape Street Lighting - Budget amount \$100,000 for design and upgrade of additional street lighting as part of Boardwalk Replacement Project.
- Traffic Signal Maintenance - Budget amount - \$90,000 - Cost for maintenance and addition of new traffic signals.
- Cienega/Lone Hill Signal Phasing - \$125,000. Project to add turn phasing for the signal at Cienega and Lone Hill. The street improvement project is being moved to FY 16-17 but the signal project will remain next year.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
CITY WIDE LIGHTING DISTRICT FUND 07				
RESTRICTED FUND BALANCE	1,793,483	1,990,313	2,062,576	1,700,907
REVENUES				
Property Taxes (311/313)	981,467	967,807	967,807	967,807
Residual Tax Distribution (311-011)	130,095	126,000	106,000	112,000
Homeowners Exemption (355-001/358-001)	7,107	7,500	7,500	7,500
Total Revenue	1,118,669	1,101,307	1,081,307	1,087,307
Total Available Funds	2,912,152	3,091,620	3,143,883	2,788,214
EXPENDITURES				
Prof Services Property Taxes (4341-020-002)	7,237	10,825	7,200	7,345
Street Lights Maintenance (4341-020-003)	33,066	30,000	30,000	30,000
Paint Street Light Poles (4341-020-004)	-	4,500	2,500	4,500
Street Light Electricity (4341-022-001)	543,739	560,000	560,000	560,000
Special Departmental Supplies (4341-033-000)	4,956	10,000	10,000	25,000
Downtown Decorative Lighting (4341-041-000)	-	145,000	-	145,000
Bonita Ave Decorative Lighting (4341-041-002)	-	-	65,000	-
Bonita Streetscape- Street Lights (4341-041-003)	-	-	-	100,000
Traffic Signal Painting (4345-020-000)	13,799	15,000	15,000	15,000
Traffic Signal Maintenance (4345-020-002)	87,506	85,000	100,000	90,000
Traffic Signal Upgrades (4345-020-003)	8,630	10,000	25,000	50,000
Accident Repair/Replacement (4345-020-006)	-	20,000	40,000	20,000
Speed Feedback Sign Maint (4345-020-007)	7,455	18,000	18,000	8,000
Traffic Signal Utilities (4345-022-001)	36,132	38,000	38,000	40,000
Traffic Signal Cameras/Battery (4345-041-002)	-	-	52,643	-
Lone Hill/Arrow St Light (4345-601-002)	12,056	173,633	173,633	-
Cienega/LH Phasing (4345-601-003)	-	-	-	125,000
Foothill/SD Cyn Phasing (4345-661-001)	-	-	181,000	-
Transfer to General Fund 01 (5000-099-001)	95,000	125,000	125,000	125,000
Total Expenditures	849,576	1,244,958	1,442,976	1,344,845
RESTRICTED FUND BALANCE	2,062,576	1,846,662	1,700,907	1,443,369
Total Estimated Requirements and Restricted Fund Balance	2,912,152	3,091,620	3,143,883	2,788,214

Fund 08 - Landscape Parcel Tax

This fund receives revenue from a voter approved property tax assessment. Per voter approval the money is used exclusively to maintain parks, parkways, medians and trees. Annually the City Council has the authority to raise the amount of the assessment by the CPI. The revenue in the budget reflects a proposed 0.5% increase. The revenue generated by the assessment does not fully cover the entire cost of the landscape maintenance. The expenses for the City personnel performing the landscape maintenance functions are now fully borne by the General Fund. The reserves in this account have been drawn down over the past few years with on-going maintenance expenses. This year the General Fund is required to transfer \$49,605 to the Fund to balance expenses. Budget highlights include:

- Horsethief Canyon Park Maintenance – Budget amount \$62,000 – Contract maintenance for Horsethief Canyon Park. Additional maintenance expenditures are included in Fund 20 which is paid for from a County Grant. The grant funding expires this year so the entire cost will be borne by fund 08 next year.
- Tree Replacement - Budget amount - \$10,000 - Continue to fund ongoing tree replacements throughout the City.
- Sportsplex Maintenance - Budget amount \$36,200 - The School District reimburses the trimming schedule.
- Contract Tree Maintenance - Budget amount - \$200,000 - Continue with our ongoing tree City for 50% of this expense
- Water - \$255,000 - As mentioned previously water expense is difficult to budget not knowing the final water restrictions and rate structure. The budget estimate is based upon historic usage and rates.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
LANDSCAPE PARCEL TAX FUND 08				
RESTRICTED FUND BALANCE	86,597	76,042	86,970	-
REVENUES				
BUSD Sportsplex Maint Reimb (369-020)	17,793	17,970	17,970	18,060
Assessments (371-098)	798,637	808,000	808,000	812,000
Transfer in From 01 (500-001)	72,952	21,338	11,580	49,605
Total Revenue	889,382	847,308	837,550	879,665
Total Available Funds	975,979	923,350	924,520	879,665
EXPENDITURES				
PARK MAINTENANCE (4414)				
Eng Services/Consultant Assessments (020-000)	3,360	3,800	3,240	3,305
Contract Park Maintenance (020-001)	90,447	91,400	91,000	91,900
Sportsplex Maintenance (020-011)	35,585	35,950	35,950	36,200
Horsethief Canyon Park Maintenance (020-012)	85,438	115,000	115,000	62,000
Landscaping Improvements in Parks (020-015)	11,946	14,000	14,000	14,000
Irrigation Upgrades at Parks (020-016)	7,998	8,000	8,000	8,000
Electricity (022-001)	30,060	31,000	31,600	32,000
Telephone - Irrigation System (022-003)	558	600	630	660
Water (022-004)	257,802	248,000	250,000	255,000
Special Department Supplies (033-000)	29,220	24,000	24,000	24,000
Sub-Total Park Maintenance	552,414	571,750	573,420	527,065
PARKWAYS & TREES (4415)				
Contract Parkways (020-002)	10,416	10,600	10,500	10,600
Contract Pickup Areas/Miscellaneous (020-005)	11,535	11,700	11,700	11,800
Contract Pest Control (020-006)	5,293	5,000	5,000	5,000
Contract Tree Maintenance (020-008)	199,400	200,000	200,000	200,000
Tree Replacements (020-013)	9,993	10,000	10,000	10,000
Contract Weed Abatement (020-014)	11,890	14,000	14,000	14,000
Contract Planter Areas (020-015)	40,372	40,500	40,500	40,700
Trash Pick Up Parks & Parkways (020-019)	11,816	12,400	12,000	12,400
Electricity (022-001)	4,401	4,400	4,400	4,400
Water (022-004)	18,947	23,000	23,000	23,700
Special Department Supplies (033-000)	12,532	20,000	20,000	20,000
Sub-Total Parkways & Trees	336,595	351,600	351,100	352,600
Total Expenditures	889,009	923,350	924,520	879,665
RESTRICTED FUND BALANCE	86,970	-	-	-
Total Estimated Requirements and Restricted Fund Balance	975,979	923,350	924,520	879,665

FUND 12 - Infrastructure

This fund provides for capital improvement projects for the City's varied infrastructure. Revenue sources for the Fund are General Fund transfers, grants for specific projects and private development requirements. In November 2014 the Council authorized a General Fund transfer of \$1,020,000. Budget highlights include:

- Foothill Blvd/SD Wash - \$2,410,295 - Foothill Blvd. bridge widening at San Dimas wash. The majority funding for the project is from a project specific grant. The project will be completed this year.
- Annual Pavement Preservation - \$380,000 - Total amount of the project is \$750,000 with additional funds 2, 73 and 74
- Meyer Tract Median -\$76,500 - Project to replace the oleanders in the median at the Meyer tract is a carry-over from last year.
- Via Verde Avenue Median - Budget amount - \$300,000 - Complete renovation of the median island on Via Verde Ave. including eliminating all of the turf.
- Foothill/San Dimas Canyon Rd. Left Turn Phasing - \$60,000 - Cooperative project with the County. Total cost is \$241,000 with additional funds budgeted in Fund 73. This is a carry-over project.
- Golden Hills Road - \$841,000. Re-direct of Golden Hills Road. Cooperative project with the City of La Verne contributing \$750,000
- Downtown Boardwalk Project - \$1,000,000 has been transferred from General Fund reserves for the project.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
INFRASTRUCTURE FUND 12				
ASSIGNED FUND BALANCE	1,522,387	1,392,662	1,673,407	1,906,865
REVENUES				
Bikeway TDA Grant/Interest (358-171)	19,747	25,000	17,560	20,000
HBRR - Foothill Blvd/SD Wash (359-004)	171,578	2,119,000	109,871	2,084,859
Misc. Refunds & Participation (369-006)	53,476	-	-	-
County Co-Op Fth/SDC Signal (369-008)	-	45,000	60,000	-
Golden State Water Co-Op Fthl Proj (369-009) on dep card trf	-	280,500	280,500	-
BUSD Parking Lot (369-010)	-	-	535,891	-
Golden Hills/La Verne Contribution (369-011)	-	-	-	750,000
Use of Reserves Fund 01 for Infrast. & Downtown (500-001)	-	-	1,020,000	1,000,000
Transfer In from Fund 01 (500-001)	856,305	-	245,000	-
Total Revenue	1,101,106	2,469,500	2,268,822	3,854,859
Total Available Funds	2,623,493	3,862,162	3,942,229	5,761,724
EXPENDITURES (4410/4430/4841)				
Horse Trail Fencing (4410-929-002)	4,768	6,000	10,000	12,000
Rhoades Park Drainage Design (4410-937-009)	5,410	20,000	-	-
Sycamore Cyn Eques Restroom/off proj (4410-922-002)	-	-	53,000	192,000
HVAC Systems Various Facilities (4412-041-001)	444,894	-	-	-
Annual Pavement Presv (4841-554-007)	1,673	250,000	250,000	380,000
Various Parks Slurry Seal (4841-554-008)	-	30,000	30,000	30,000
Swim Center Parking Lot (4841-554-009)	-	100,000	635,891	-
Lonehill/Arrow Lt Phasing/Median (4841-601-002)	168,716	104,636	104,636	-
Civic Center Security Upgrades (4841-603-007)	-	-	-	50,000
Guard Rail Repairs (4841-616-003)	-	6,000	6,000	6,000
Speed Hump Installation (4841-616-009)	-	10,000	-	10,000
Traffic Control Center Co Grant (4841-616-010)	15,190	15,000	-	15,000
Cienega Avenue Design (4841-638-002)	59,960	25,000	-	25,000
Tree Removal/Replacement (4841-650-001)	16,103	16,000	16,000	16,000
Meyer Tract Median (4841-650-002)	-	85,000	8,500	76,500
Via Verde Avenue Median Design (4841-650-003)	-	75,000	50,000	25,000
Via Verde Median (4841-650-003)	-	-	-	300,000
Alley Design (4841-658-000)	29,230	-	-	20,000
Alley Const n/o 2nd Acacia/Cat (4841-658-011)	4,282	120,000	120,000	-
Golden Hills Road Realignment (4841-616-001)	-	-	64,000	841,000
Foothill Blvd @ SD Wash Env (4841-662-000)	36,844	2,751,435	526,724	2,410,295
Foothill/SD Cyn Signal Phasing w/Co (4841-690-013)	-	45,000	-	60,000
ADA Improvements/Compliance (4841-691-003)	2,000	10,000	-	10,000
Wheelchair Ramps Various Loc (4841-691-004)	19,747	25,000	20,000	20,000
Comprehensive Sidewalk Eval (4841-692-001)	24,976	35,000	35,000	40,000
Downtown Boardwalk Upgrades (4841-692-007)	-	-	38,000	1,000,000
Cataract/Monte Vista Parking Lot (4841-696-003)	-	-	15,000	10,000
Covina Blvd (4841-702-001)	-	32,295	-	32,295
Miscellaneous Storm Drain Rep (4841-813-003)	31,054	30,000	30,000	30,000
South Cliff Drainage Channel (4841-813-009)	2,630	-	-	-
Trf 4 Storm Drain Maint to Co (4841-814-000)	3,350	25,000	15,000	15,000
San Dimas-to 57/VV to 57 Design (4841-929-003)	74,768	10,000	-	25,000
Transfer to Fund 27 M&O (5000-099-027)	4,491	7,117	7,613	6,680
Total Expenditures	950,086	3,833,483	2,035,364	5,657,770
ASSIGNED FUND BALANCE	1,673,407	28,679	1,906,865	103,954
Total Est Req and Assigned Fund Balance	2,623,493	3,862,162	3,942,229	5,761,724

Fund 20 - Community Parks & Facilities Development

The Community Parks and Facilities Development fund will receive the last of the funds from the County Prop A maintenance entitlement grant, which can only be used for maintenance at Horsethief Canyon Park. At this point the Fund requires a transfer of \$291,471 to fund all of the proposed projects.

- Park Signage - \$10,000 - A carry over project to replace aged park signs in various parks.
- Via Verde Playground Equipment & Park Rehabilitation - \$400,000 - Relocate and replace playground equipment and additional improvements associated with the relocation.
- Horsethief Canyon Park Maintenance -\$68,000. Expense offset with Prop A Maintenance Entitlement Revenue. This will exhaust the entire remaining Prop A funds eligible for Horsethief Canyon Park maintenance. Next year all maintenance costs will be from Fund 08.
- Walnut Creek Park Development - \$850,000 - Development of phase 1 of Walnut Creek Open space. The funds for the project are from a County project specific grant.
- Loma Vista Rehab -\$90,000- Replacement playground equipment and other upgrades to Loma Vista in conjunction with the Walnut Creek Development project.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
COMMUNITY PARKS & FACILITIES DEVELOPMENT FUND 20				
ASSIGNED FUND BALANCE	253,505	332,167	339,129	267,529
REVENUES				
Development Tax (319-001)	85,662	-	3,600	-
Prop A (92) Maintenance Entitlement (358-023)	45,000	15,000	15,000	68,000
Prop A (96) Poison Oak Trail (358-024)	-	-	20,800	-
Walnut Creek Park Grant (358-026)	-	850,000	-	850,000
Use of Reserves from Fund 01 (500-001)	-	-	-	291,471
Transfer In From Gen Fund 01 (500-001)	-	50,000	50,000	-
Total Revenue	130,662	915,000	89,400	1,209,471
Total Available Funds	384,167	1,247,167	428,529	1,477,000
EXPENDITURES (4410)				
Park Signage (All Parks) (549-000)	-	10,000	-	10,000
Via Verde Park Playground Eng/Equip (557-000)	-	10,000	9,000	-
Via Verde Park Playground Equip and Park Rehab (557-003)	-	-	-	400,000
Sportsplex Field Improvements (605-002)	38	4,000	4,000	4,000
Horsethief Cyn Pk Maint (927-003)	45,000	15,000	15,000	68,000
Refurbish Park/SPX Marker Signs (937-015)	-	15,000	10,000	-
Sidewalk Repair/Replace in Parks (937-016)	-	5,000	5,000	5,000
Park Furniture - Tables/Benches/BBQ (937-019)	-	10,000	10,000	-
Civic Center Park BBQ Pit Repair (937-020)	-	4,000	4,000	-
Walnut Creek CEQA (937-021)	-	50,000	50,000	-
Walnut Creek Park Development (937-022)	-	850,000	-	850,000
Loma Vista Park Rehab (937-023)	-	-	-	90,000
Martin House Porch Repair (938-000)	-	21,000	54,000	-
Swim & Racquet Club Marquee Sign (4430-430-003)	-	50,000	-	50,000
Total Expenditures	45,038	1,044,000	161,000	1,477,000
ASSIGNED FUND BALANCE	339,129	203,167	267,529	-
Total Estimated Expenditures and Assigned Fund Balance	384,167	1,247,167	428,529	1,477,000

FUNDS 21, 22 AND 23 – Open Space Districts

The City is divided into three geographic areas for the purpose of the Open Space Districts. District #1 fund 21, is the north and west area, District #2, Fund 22, is the east and District # 3, Fund 23, is the south. Each District receives revenue from the development of property within their respective Districts in the form of Quimby fees. As it is uncertain when residential sub-divisions may occur, no new revenue is projected. Each District has a fund balance with the exception of Fund 23.

- Fund 21- Swim & Racquet Club Assessment -\$50,000 - There is a need for significant rehab of the exterior and interior of the Club. Funds allocated this year are for an assessment of the scope of work. The beginning fund balance in this fund is only \$16,571 at this time there would be a need for a fund transfer of \$44,429 to fully fund all the projects.
- Fund 22 Marchant Park Improvmenet Project - for the 2 year project. - Major renovation of Marchant Park including new restroom building, refurbishment or replacement of the recreation building, new playground equipment and other amenities and improvements. The sources of funding include \$722,686 in Quimby fees from the Avalon apartment project, \$250,000 in a county grant and transfers from the general fund. A final cost estimate for the project is pending.
- Pioneer Playground Equipment - \$160,000 - The City has applied for a HCD grant for the replacement of the playground equipment at Pioneer Park. The amount of the grant would be \$100,000 and the city's matching portion would be \$60,000. If we are unsuccessful in being awarded the grant we will postpone the project to another fiscal year. If we are unsuccessful in being awarded the grant we will postpone the project to another fiscal year.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
OPEN SPACE DISTRICT #1 (NORTH & WEST) FUND 21				
ASSIGNED FUND BALANCE	277,434	113,385	114,471	16,571
REVENUES				
Quimby Fees (319-002)	-	-	-	-
Use of Reserves From Gen Fund 01 (500-001)	-	-	-	44,429
Total Revenue	-	-	-	44,429
Total Available Funds	277,434	113,385	114,471	61,000
EXPENDITURES (4410/4430)				
Lonehill Pk Playground Equip/Surface (4410-601-003)	136,049	-	-	-
Swim & Racquet Club ADA Lifts/Spa (4430- 430-004)	-	5,000	-	5,000
Swim & Racquet Club Improvements (4430-430-005)	26,914	93,700	97,900	6,000
Swim & Racquet Club Facil. Assess./Eval. (4430-430-006)	-	-	-	50,000
Total Expenditures	162,963	98,700	97,900	61,000
ASSIGNED FUND BALANCE	114,471	14,685	16,571	-
Total Estimated Requirements and Assigned Fund Balance	277,434	113,385	114,471	61,000

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
OPEN SPACE DISTRICT #2 (EAST) FUND 22				
ASSIGNED FUND BALANCE	261,249	383,272	384,175	706,861
REVENUE				
Prop A Dist 5 Excess Funds Grant (356-461)	-	-	-	250,000
HCD Housing Related Parks Grant (358-031)	-	-	-	100,000
Quimby Fees (319-002)	123,722	618,000	722,686	-
Use of Reserves Fund 01 (500-001)	-	-	430,000	-
Total Revenue	123,722	618,000	722,686	350,000
Total Available Funds	384,971	1,001,272	1,106,861	1,056,861
EXPENDITURES (4410)				
Rhoades Park Electrical Upgrades Holiday Tree (041)	796	-	-	-
Pioneer Park Playground Replacement (HCD Grant) (937-023)	-	-	-	160,000
Marchant Park Project (924-001)	-	800,000	400,000	625,000
Total Expenditures	796	800,000	400,000	785,000
ASSIGNED FUND BALANCE	384,175	201,272	706,861	271,861
Total Estimated Requirements and Assigned Fund Balance	384,971	1,001,272	1,106,861	1,056,861

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
OPEN SPACE DISTRICT #3 (SOUTH) FUND 23				
ASSIGNED FUND BALANCE	-	-	-	-
REVENUE				
Revenues	-	-	-	-
Total Revenue	-	-	-	-
Total Available Funds	-	-	-	-
EXPENDITURES				
Expenditures	-	-	-	-
Total Expenditures	-	-	-	-
ASSIGNED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Assigned Fund Balance	-	-	-	-

Fund 27, 28 and 29 - Civic Center Parking District

The Civic Center Parking District was formed in 1997. The district encompasses the common space of the Puddingstone Shopping Center. This group of funds are set up to cover the maintenance and operations and bond payments associated with the parking district. Revenue for this fund is derived from property assessments of property owners of the center.

- Fund 27 - Maintenance and operations of common areas, i.e. parking lot and landscape areas, of the parking district.
- Fund 28 - Bond principal and interest payments due annually.
- Fund 29 - A reserve fund for the bonds associated with the parking district.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
CIVIC CENTER PARKING DISTRICT FUND 27				
RESTRICTED FUND BALANCE	(119)	-	(496)	-
REVENUE				
Maint & Admin Assessments (371-094)	17,995	15,884	15,884	16,321
Transfer in From 12 for M&O (500-012)	4,491	7,117	7,613	6,680
Trf In From 29 Res Avail for M&O (500-029)	827	827	827	827
Total Revenue	23,313	23,828	24,324	23,828
Total Available Funds	23,194	23,828	23,828	23,828
EXPENDITURES				
Overall Maintenance (4801-561-020)	17,134	17,648	17,648	17,648
Water & Electricity (4801-561-022)	6,556	6,180	6,180	6,180
Total Expenditures	23,690	23,828	23,828	23,828
RESTRICTED FUND BALANCE	(496)	-	-	-
Total Estimated Requirements and Restricted Fund Balance	23,194	23,828	23,828	23,828

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
CC PARKING DISTRICT REDEMPTION FUND 28				
RESTRICTED FUND BALANCE	-	-	-	-
REVENUE				
Assessments (371-094)	9,977	9,481	9,481	8,985
Total Revenue	9,977	9,481	9,481	8,985
Total Available Funds	9,977	9,481	9,481	8,985
EXPENDITURES				
Bond Payments Interest (4120-026-000)	1,710	1,214	1,214	718
Bond Payments Principal (4120-027-000)	8,267	8,267	8,267	8,267
Total Expenditures	9,977	9,481	9,481	8,985
RESTRICTED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Restricted Fund Balance	9,977	9,481	9,481	8,985

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
CC PARKING DISTRICT RESERVE FUND 29				
RESTRICTED FUND BALANCE	3,262	2,435	2,435	1,608
REVENUE				
Total Revenue	-	-	-	-
Total Available Funds	3,262	2,435	2,435	1,608
EXPENDITURES				
Trf Res to 27 Avail for M&O (5000-099-027)	827	827	827	827
Total Expenditures	827	827	827	827
RESTRICTED FUND BALANCE	2,435	1,608	1,608	781
Total Estimated Requirements and Restricted Fund Balance	3,262	2,435	2,435	1,608

Fund 34 - Housing Authority Successor As of 2/1/2012

With the passage of AB1X 26, CRA, as well as, the Housing Set-Aside Fund was dissolved as of January 31, 2012. The City adopted a Resolution declaring the San Dimas Housing Authority as the successor agency to the Housing programs. The Housing Authority assumed all of the housing assets, liabilities and responsibilities of the former Redevelopment Agency. The Authority continues to administer management and operations of the Authority owned housing developments. The Authority also administers two previous approved development agreements providing financial assistance for low and moderate income housing. The Fund includes encumbered and unencumbered assets from the previous Set-Aside fund.

- SERAF Loan Repayment - 235,048 - This budget year the Authority begins to become eligible for reinstatement of the repayment of the outstanding \$1.2 million SERAF loan.
- Admin Costs Staff Reimbursement - \$68,000 - This is a reimbursement to the General Fund to reimburse the City for costs associated for operations of the Housing Authority programs
- Mobile Home Rehab. - \$50,000 - During FY 13-14, the Authority Board approved an allocation of \$45,000 for rehab grants specific for rehabilitation of mobile homes. The budget includes \$60,000 in funds for the continuation of that program.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
HOUSING AUTHORITY SUCCESSOR FUND 34 (02-01-12)				
RESTRICTED FUND BALANCE	900,437	1,585,374	920,801	1,119,135
RESTRICTED FB GROVE STATION L&M	2,744,000	-	692,120	-
TOTAL RESTRICTED FUND BALANCE	3,644,437	1,585,374	1,612,921	1,119,135
REVENUE				
SB68 SERAF Loan Repayment from SA (151-031)	-	283,154	283,154	235,048
Interest Revenue (341-001)	2,248	1,500	1,578	1,000
Rent Monte Vista Place (341-045/062)	99,229	96,764	100,221	100,221
Charter Oak Mobile Home Park Reimb (369-864)	8,245	8,410	8,575	8,747
Total Revenue	109,722	389,828	393,528	345,016
Total Available Funds	3,754,159	1,975,202	2,006,449	1,464,151
EXPENDITURES (4120/4802/5000)				
Admin Costs Staff Reimb. (4120-020-002)	-	50,000	50,000	68,000
Housing Compliance Audit (4120-020-001)	-	-	3,000	3,000
Monte Vista Apt Prop Insurance (4802-014-000)	7,634	7,786	7,639	7,792
Monte Vista Apt Prop Maint (4802-015-000)	19,545	23,000	23,000	23,000
Monte Vista Apt Prop Management (4802-020-001)	6,780	6,780	6,780	6,780
Taylor House Demo (4802-020-010)	-	-	-	30,000
Monte Vista Apt Utilities (4802-022-001/006)	14,428	14,500	15,000	15,000
Monte Vista Apt Waste Wtr/Sewer (4802-022-007)	1,073	1,100	1,100	1,100
Monte Vista Apt Maint/Supplies (4802-033-001)	-	200	100	200
Mobile Home Rehab (4802-851-040)	28,530	60,000	40,000	50,000
Legal Fees (4802-851-502)	3,123	6,000	40,000	35,000
Charter Oak Mobile Home Pk Ins (4802-864-014)	8,245	8,410	8,575	8,747
Grove Station Low/Mod Proj (4802-865-512)	2,051,880	686,268	692,120	-
Total Expenditures	2,141,238	864,044	887,314	248,619
RESTRICTED FUND BALANCE	920,801	1,111,158	1,119,135	1,215,532
RESTRICTED FB GROVE STATION L&M	692,120	-	-	-
TOTAL ENDING FUND BALANCE	1,612,921	1,111,158	1,119,135	1,215,532
Total Est Req. & Restricted Fund Balance	3,754,159	1,975,202	2,006,449	1,464,151

Fund 38 - Successor Agency
For Dissolved Redevelopment Agency as of 2/1/2012

On December 29, 2011 the California Supreme Court issued its ruling in the lawsuit challenging AB1X 26 and AB1X 27 relating to Redevelopment Agencies in California. The court upheld AB1X 26, eliminating Redevelopment Agencies and found AB1X 27, the bill to allow for the continued existence of Redevelopment Agencies with a voluntary payment, to be unconstitutional. The result being that the provisions of AB1X 26 remain law and thus dissolved the San Dimas Redevelopment Agency as of January 31, 2012.

The provisions of AB1X 26 included a specific dissolution process and timeline of events. The City moved forward and in January 2012 adopted a resolution to elect the City of San Dimas as the Successor Agency to the dissolved San Dimas Redevelopment Agency pursuant to California Health and Safety Code Section 34173 and created Fund 38 Successor Agency and Fund 39 Redevelopment Obligation Retirement Fund.

The Successor Agency as required by Health and Safety Code Section 34179 formed an Oversight Board to the Successor Agency; and regularly meets with the Oversight Board which has the fiduciary responsibility to holders of the enforceable obligations and the taxing entities that benefit from distributions of property tax and other revenue. The Successor Agency is responsible for completing the Agency's affairs and obligations, prepare Recognized Obligations Schedules (ROPS), and implement administrative tasks to dissolve the San Dimas Redevelopment Agency. All former obligations from the Redevelopment Agency have been transferred to the Successor Agency Fund.

The Successor Agency received a ***Finding of Completion*** from the Department of Finance verifying the City has met the obligations as defined pursuant to Health and Safety Code (HSC) section 34179.7. The next step in the dissolution process was the submission of a Long-Range Property Management Plan (LRPMP) to the DOF for review and approval. The "Plan" identified all properties owned by the former Redevelopment Agency, as well as, the process for management of, and/or the disposition of those properties.

Additionally, upon receiving the Finding of Completion, the Successor Agency was able to place loan agreements between the former Redevelopment Agency and the City on the Retirement Obligation Payment Schedule (ROPS), as enforceable obligations, provided the Oversight Board makes a finding that the loans were for legitimate redevelopment purposes per HSC section 34191.4 (b) (1), which they did in February 2014. The loan repayments would be governed by criteria in HSC section 34191.4 (a) (2). One of the criteria is first to pay back the outstanding SERAF loan, which was approved with the ROPS 14-15A and should take two and one half years to pay back. At that time the City is eligible to submit for City loan repayments.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
SUCCESSOR AGENCY FUND 38				
ASSIGNED FUND BALANCE				
Negative FB carried forward from Dissolved CRA	(1,084,726)	(1,080,260)	328,876	313,873
TOTAL RESTRICTED FUND BALANCE	(1,084,726)	(1,080,260)	328,876	313,873
REVENUE				
Transfer in from Retirement Obligation Fund 39 (500-039)	3,407,582	2,077,918	1,946,117	1,790,265
Total Revenue	3,407,582	2,077,918	1,946,117	1,790,265
Total Available Funds	2,322,856	997,658	2,274,993	2,104,138
EXPENDITURES				
Admin Costs Staff/Misc (4120-020-002)	205,820	139,500	183,146	177,000
Admin Cost Consultants (4120-020-004)	1,750	45,000	30,000	25,000
Admin Cost Legal Fees (4120-020-502)	29,068	50,000	24,723	35,000
Admin Cost Audit/Trustee Fees (4120-020-521)	13,360	15,500	12,131	13,000
LRMP Consultant (4120-020-522)	-	-	15,000	-
SB68 SERAF Loan Repayment to 34 (251-031)	-	283,154	283,154	235,048
91 Taxable Bond Principal (251-091)	55,000	60,000	60,000	65,000
98 Taxable Bond Principal (251-098)	500,000	520,000	520,000	550,000
91/98 Taxable Bond Interest (4120-099-000)	109,766	80,388	80,388	49,419
Principal WH Loan to 03 (251-003)	124,515	66,965	66,965	70,313
Interest WH Loan to 03 (4120-500-028)	140,425	65,505	65,505	62,157
Puddingstone Pkg Assess to Fund 27 (4120-561-019)	1,487	1,532	1,532	1,578
Costco Parking Lot Lease SP565 (4120-565-509)	812,789	772,602	618,576	506,750
Total Expenditures	1,993,980	2,100,146	1,961,120	1,790,265
RESTRICTED FUND BALANCE	328,876	(1,102,488)	313,873	313,873
Total Estimated Requirements and Restricted Fund Balance	2,322,856	997,658	2,274,993	2,104,138

Fund 39 - Redevelopment Obligation Retirement Fund

On December 29, 2011 the California Supreme Court issued its ruling in the lawsuit challenging AB1X 26 and AB1X 27 relating to Redevelopment Agencies in California. The court upheld AB1X 26, eliminating Redevelopment Agencies and found AB1X 27, the bill to allow for the continued existence of Redevelopment Agencies with a voluntary payment, to be unconstitutional. The result being that the provisions of AB1X 26 remain law and thus dissolved the San Dimas Redevelopment Agency as of January 31, 2012.

Pursuant to Health and Safety Code Section 34170.5, the Successor Agency created a Redevelopment Obligation Retirement Fund to be administered by the Successor Agency. The City assigned Fund 39 for this purpose to receive bi-annual remittances from the County for the transfer to the Successor Agency to meet the obligations of the dissolved Redevelopment Agency. The budget in this fund reflect the remittances and transfer amounts to comply with AB1X26.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
REDEVELOPMENT OBLIGATION RETIREMENT FUND 39				
RESTRICTED FUND BALANCE	-	-	-	-
REVENUE				
Retirement Obligation From County (370-001)	3,017,582	1,844,225	1,696,117	1,540,265
Administrative Cost Reimbursement (370-002)	390,000	233,693	250,000	250,000
Total Revenue	3,407,582	2,077,918	1,946,117	1,790,265
Total Available Funds	3,407,582	2,077,918	1,946,117	1,790,265
EXPENDITURES				
Transfer to Successor Agency ROPS (5000-099-038)	3,407,582	2,077,918	1,946,117	1,790,265
Total Expenditures	3,407,582	2,077,918	1,946,117	1,790,265
RESTRICTED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Restricted Fund Balance	3,407,582	2,077,918	1,946,117	1,790,265

Fund 40 - Community Development Block Grant (CDBG)

This fund administers the City's CDBG programs. Revenue for this Fund is from Federal Block Grants administered through the County to fund the programs listed. Entitlement revenue is down again this year. The program budget is approved by the City Council in January of each year.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
COMMUNITY DEVELOPMENT BLOCK GRANT FUND 40				
RESTRICTED FUND BALANCE	-	-	-	-
CARRY OVER PROGRAM INCOME	-	-	-	-
REVENUES				
Entitlements (359-047)	116,559	203,451	203,451	135,289
Total Revenue	116,559	203,451	203,451	135,289
Total Available Funds	116,559	203,451	203,451	135,289
EXPENDITURES				
Administration Professional Serv (4112-819-000)	12,600	29,018	29,018	18,793
Housing Rehabilitation (4112-820-821)	95,338	164,433	164,433	106,496
Youth Scholarship Program (4112-858-002)	8,621	10,000	10,000	10,000
Total Expenditures	116,559	203,451	203,451	135,289
RESTRICTED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Restricted Fund Balance	116,559	203,451	203,451	135,289

Fund 41 - Citizen's Option for Public Safety (COPS)

This fund is for the administration of the State COPS grant. The program provides for supplemental money for law enforcement. The past several years the City has used the funds to fund a portion of the School Resource Office and the Probation Officer, directed patrol and miscellaneous equipment. The budget proposes continuing with those expense items again this year.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
CITIZEN'S OPTION FOR PUBLIC SAFETY FUND 41				
RESTRICTED FUND BALANCE	-	-	-	-
REVENUES				
Interest (341-001)	54	-	-	-
COPS State Grant (358-210)	100,000	100,000	100,000	100,000
BUSD Reimbursement (369-002)	-	-	-	-
Total Revenue	100,054	100,000	100,000	100,000
Total Available Funds	100,054	100,000	100,000	100,000
EXPENDITURES				
Directed Patrol (4210-020-005)	22,340	15,000	15,000	15,000
School Resource Officer (4210-020-021)	40,000	40,000	40,000	40,000
Probation Cont. GAAP (4210-020-022)	35,000	35,000	35,000	35,000
Equipment (4210-038-002)	2,714	10,000	10,000	10,000
Total Expenditures	100,054	100,000	100,000	100,000
RESTRICTED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Restricted Fund Balance	100,054	100,000	100,000	100,000

Fund 53 - Golf Course

The Golf Course fund receives revenue from the San Dimas Canyon Golf Course and club house leases. The ongoing expenditures are for utilities, audit services and incidental maintenance. The largest expense is for interest on prior loan payments to the City for the original acquisition of the golf course. In 2013 the City refinanced the loan changing the terms of the loan. The revenues and expenditures are consistent with last year with the exception of water. The City's contribution towards water expense is capped at \$95,000 per year. The lease operator contributes \$160,000 per year towards the expense. If the actual annual expense is less than those two contributions the excess will be carried over in a reserve to be used for future water expenses. The beginning fund balance in water reserves \$309,504. Actual water expense in the current year is estimated at \$300,000 which would require an additional reserve expense. However, because of the uncertainty of water restrictions and costs there is a great uncertainty of the actual costs.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
GOLF COURSE FUND 53				
ASSIGNED FB RESTRICTED FOR GC WATER/IMP	265,070	320,070	309,504	264,504
REVENUES				
Golf Course Lease (341-002)	336,468	355,000	320,000	350,000
Restaurant Franchise (341-093)	135,104	130,000	145,000	145,000
Water Reimb American Golf (369-001)	160,000	160,000	160,000	160,000
Total Revenue	631,572	645,000	625,000	655,000
Total Available Funds	896,642	965,070	934,504	919,504
EXPENDITURES (4410)				
Professional Services Audit (020-000)	1,600	1,600	1,600	1,600
Travel & Meeting (021-000)	-	400	200	400
Electricity (022-001)	30,136	31,000	34,000	35,000
Gas (022-002)	5,340	5,600	5,600	5,600
Water (022-004)	210,566	255,000	300,000	300,000
Maintenance of Building (023-000)	3,073	6,300	9,000	6,300
Maintenance of Grounds (023-001)	-	2,000	2,000	2,000
Principal Pd 1st LTD GC Liab (026-000)	243,851	343,100	317,600	349,100
HVAC Replacement (041-000)	75,444	-	-	-
Total Expenditures	570,010	645,000	670,000	700,000
ASSIGNED FB for Rev over Exp and inc for Wtr FB	(17,128)	-	-	-
ASSIGNED FUND BALANCE	326,632	320,070	264,504	219,504
ASSIGNED FB RESTRICTED FOR GC WATER/IMP	309,504	320,070	264,504	219,504
Total Estimated Requirements and Assigned Fund Balance	896,642	965,070	934,504	919,504

Fund 70 - Equipment Replacement

The primary source of ongoing revenue for this fund has been in the form of an annual transfer from the General Fund. The budget does not reflect a General Fund transfer at this time. Significant capital equipment purchases and budget changes include:

- Pick-up truck Replacements (1) - \$42,000 - Scheduled replacement of 1 maintenance truck.
- Computer Equipment – \$12,000 - Miscellaneous computer equipment including replacing hard drives on the back-up servers and equipment racks for the yard.
- Telephone Equipment - \$190,000 - The telephone system that serves City Hall, Senior Center and Maintenance yard is aging. We have been put on notice that major components may no longer be available. This year we have retained a consultant to evaluate our telephone system needs and provide a cost estimate for a new system. The \$190,000 is a preliminary estimate.
- Trailers - \$4,500. Replacement of 2 equipment trailers.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
EQUIPMENT REPLACEMENT FUND 70				
ASSIGNED FUND BALANCE	408,847	432,385	431,450	475,368
REVENUE				
Sale of Property (391-001)	1,197	1,500	1,500	1,500
Proposition A Fund 72 Equip Rental (394-013)	2,500	2,500	2,500	2,500
Use of Reserves From General Fund 01 (500-001)	-	-	300,000	-
Transfer In From General Fund 01 (500-001)	200,000	-	-	-
Total Revenue	203,697	4,000	304,000	4,000
Total Available Funds	612,544	436,385	735,450	479,368
EXPENDITURES (4314)				
Dump Truck Repl Unit 9 (039-013)	-	54,500	59,500	-
Utility Body Truck/Modif (039-018)	25,095	84,500	84,500	-
Code Enforcement Vehicle (039-025)	51,093	28,500	26,432	-
Traffic Advisory Boards (039-034)	-	10,000	10,000	-
Electric Concrete Sidewalk Grinder (039-045)	-	3,000	-	-
Computer Equipment (041-003)	62,263	31,200	22,300	12,000
Computer Software & Licenses (041-014)	544	15,230	8,350	-
Cal Sense Irrigation Control Equipment (041-026)	30,000	25,000	25,000	25,000
Telephones/Cell Phones/Equipment (041-027)	-	30,000	5,000	190,000
Parking Permit Machine (041-034)	12,099	-	-	-
Stage Lift ADA (041-036)	-	20,000	-	20,000
Toro Sand Pro Field Groomer (041-037)	-	19,000	19,000	-
Two Way Radio 4 trucks (041-038)	-	-	-	7,000
Pick up Truck (039-006)	-	-	-	42,000
Two Trailers (039-044)	-	-	-	4,500
Crime Prevention Vehicle(039-052)	-	-	-	25,000
Total Expenditures	181,094	320,930	260,082	325,500
ASSIGNED FUND BALANCE	431,450	115,455	475,368	153,868
Total Estimated Requirements and Assigned Fund Balance	612,544	436,385	735,450	479,368

Fund 71 - Air Quality Management District (AQMD)

The revenue for this fund comes from a portion of the vehicle license fees allocated to air quality programs. The funds are governed by guidelines established by the Southern California Air Quality Management District and can only be used on expenditures that have a direct effect on improving air quality. Many of the proposed expenditures are consistent with last year.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
AQMD FUND 71				
RESTRICTED FUND BALANCE	84,736	98,423	96,555	127,719
REVENUE				
Interest (341-001)	215	150	236	200
AB2766 Entitlements (358-401)	41,658	41,650	42,568	42,568
Total Revenue	41,873	41,800	42,804	42,768
Total Available Funds	126,609	140,223	139,359	170,487
EXPENDITURES (4190)				
Maintenance Charging Stations (015-004)	1,874	1,516	2,500	3,000
Carb Compliance Vehicles (041-005)	16,185	5,000	5,000	5,000
Code Enf/Bldg Insp Vehicles (041-006)	3,924	3,924	-	-
Yard Fuel Tank/ Fuel Vent AQMD (041-010)	6,020	2,000	2,000	2,000
Transfer to General Fund 01 (5000-099-001)	2,051	2,083	2,140	2,140
Total Expenditures	30,054	14,523	11,640	12,140
RESTRICTED FUND BALANCE	96,555	125,700	127,719	158,347
Total Estimated Requirements and Restricted Fund Balance	126,609	140,223	139,359	170,487

Fund 72 - Prop A Transit

Revenue received in this fund is from a portion of sales tax within L.A. County. The money can only be used for mass transit and paratransit projects and services. Since Prop A taxes are a portion of the countywide sales tax, the amount of revenue had declined significantly but in the past two years has experienced growth.

- Dial-A-Cab – Budget amount \$273,000 – Expenditures for this City subsidized San Dimas Dial-A-Cab service. Last year the Council approved a fare increase which went into effect July. Since there is a time lag between an increase and ridership patterns there is still an increase in cost.
- Get About Services - Budget amount - \$174,000 - This service experienced some significant ridership growth as well as an increase in contract service cost that went into effect this year. The costs are proposed to increase by \$24,000 or 16%.
- Recreational Transit - \$85,000 - Transit services for adult, family and teen recreation excursions.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
PROP A TRANSIT FUND 72				
RESTRICTED FUND BALANCE	596,587	469,131	520,684	414,687
REVENUE				
Prop A Taxes (312-002)	571,712	589,863	595,000	590,000
Interest (341-001)	1,247	2,200	1,246	1,200
Sale of Property (391-001)	1,501	-	-	-
Recreation Fees (395-034)	-	-	1,500	3,000
Total Revenue	574,460	592,063	597,746	594,200
Total Available Funds	1,171,047	1,061,194	1,118,430	1,008,887
EXPENDITURES				
Publications & Dues/SCVOG (4120-016-000)	3,364	3,500	3,500	3,500
Administration (4120-020-072)	108,393	116,850	116,850	119,187
Audit (4120-020-521)	2,200	2,200	2,200	2,200
Equipment Rental Fund 70 (4120-025-000)	2,500	2,500	2,500	2,500
Get About Vans (4125-041-001)	8,100	8,500	8,500	9,400
Get About Services (4125-433-000)	130,203	150,516	150,516	174,000
Recreational Transit (4125-434-000)	80,360	86,700	85,000	85,000
Sr. Handicap Bus Buy down (4125-442-000)	4,400	2,400	8,000	6,000
Dial A Cab (4125-445-000)	261,547	256,000	244,000	273,000
Park & Ride Maint/Coat/Stripe/ADA (4125-453-002)	16,710	44,450	44,450	18,500
Depot Maintenance (4125-454-001)	23,400	24,000	24,000	24,600
Bus Stop Maintenance (4125-455-000)	9,186	14,227	14,227	14,000
Total Expenditures	650,363	711,843	703,743	731,887
RESTRICTED FUND BALANCE	520,684	349,351	414,687	277,000
Total Estimated Requirements and Restricted Fund Balance	1,171,047	1,061,194	1,118,430	1,008,887

Fund 73 - Prop C Transit

This fund receives revenue from a portion of sales tax within L.A. County. The uses of the funds are similar to Prop A guidelines with the exception that Prop C funds can be used for street improvements to streets that support mass transit. Similar to Prop A. revenues are increased slightly. Budget highlights include:

- Annual Pavement Preservation - \$10,000 - Annual street program of slurry seal, pavement repairs and other pavement prevention. Total project amount is \$750,000 with amounts budgeted in Fund 2, 12 and 74
- Gold Line Consultant Services - \$15,000. Funds for engineering consultants to assist with evaluating Bonita/Cataract intersection designs for the Gold Line.
- Bonita Ave. Pavement Reconstruction - \$350,000. Reconstruction of Bonita Ave. from San Dimas Ave. to Cataract in conjunction with the downtown hardscape project.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
PROP C TRANSIT FUND 73				
RESTRICTED FUND BALANCE	1,261,559	1,687,186	1,691,923	1,090,927
REVENUE				
Prop C Taxes (312-003)	476,926	489,276	495,000	495,000
Interest (341-001)	3,661	3,200	3,517	3,300
Total Revenue	480,587	492,476	498,517	498,300
Total Available Funds	1,742,146	2,179,662	2,190,440	1,589,227
EXPENDITURES				
Administration of Prog (4120-020-073)	6,140	7,500	7,500	7,500
Gold Line Consultant Services (4120-020-074)	-	-	-	15,000
Metro Gold Line Dues (4125-016-000)	3,000	3,000	3,000	3,000
Pavement Management System (4841-041-001)	1,500	1,500	1,500	1,500
Pavement Preservation Zn B (4841-554-007)	25,000	135,000	135,000	10,000
Lonehill Ave Rehab Arrow/Cienega (4841-601-003)	8,823	625,677	625,513	-
Bonita Ave. Pavement Reconstruction (4841-660-001)	-	-	-	350,000
Foothill Blvd @ SD Wash (4841-662-000)	5,760	110,300	55,000	55,000
Lonehill/Arrow Lt Phasing/Median (4841-690-011)	-	260,000	260,000	-
Lonehill/Cienega Lt Phasing Design (4841-690-012)	-	15,000	12,000	-
Total Expenditures	50,223	1,157,977	1,099,513	442,000
RESTRICTED FUND BALANCE	1,691,923	1,021,685	1,090,927	1,147,227
Total Estimated Requirements and Restricted Fund Balance	1,742,146	2,179,662	2,190,440	1,589,227

Fund 74 - Measure R Transit Fund

In November 2008 voters passed Measure R, a 1/2 cent sales tax increase in Los Angeles County to finance new transportation projects and programs and accelerate many of those already in the pipeline. The increase in sales tax became effective July 1, 2009. Similar to Prop A and C funds the city receives an annual local share. The funds are restricted to use on transportation related programs and projects including street improvements.

- Cienega Repair - \$55,000. Removal of an abandoned large diameter storm/ irrigation line on Cienega Ave. In preparation of the street reconstruction project next year.
- Bonita Ave. Pavement Reconstruction - \$150,000. Reconstruction of side streets in conjunction with Bonita Ave. and the downtown hardscape project.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
MEASURE R TRANSIT FUND 74				
RESTRICTED FUND BALANCE	474,998	677,510	675,944	781,460
REVENUE				
Measure R Taxes (312-004)	353,907	366,961	367,000	367,000
Interest (341-001)	1,260	1,300	2,016	1,500
Total Revenue	355,167	368,261	369,016	368,500
Total Available Funds	830,165	1,045,771	1,044,960	1,149,960
EXPENDITURES				
Administration of Prog (4120-020-074)	4,221	3,500	3,500	3,500
Pavement Preservation Zn G (4841-554-007)	150,000	150,000	150,000	10,000
Via Verde Street Design (4841-557-002)	-	45,000	-	45,000
Lonehill Ave Rehab Arrow/Cienega (4841-601-003)	-	110,000	110,000	-
Cienega/Repair (4841-638-000)	-	-	-	55,000
Bonita Ave - Pavement Reconstruction (4841-660-000)	-	-	-	150,000
Total Expenditures	154,221	308,500	263,500	263,500
RESTRICTED FUND BALANCE	675,944	737,271	781,460	886,460
Total Estimated Requirements and Restricted Fund Balance	830,165	1,045,771	1,044,960	1,149,960

Fund 75 - Landscape Maintenance

The revenue in this fund comes from assessments of homeowners in the Boulevard and Northwoods tracts to fund for the maintenance and operations of common landscape areas.

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET**

	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2014-15 REVISED ESTIMATE	2015-16 ADOPTED BUDGET
OPEN SPACE MAINTENANCE FUND 75				
RESTRICTED FUND BALANCE BOULEVARD	1,392	3,412	4,410	5,650
RESTRICTED FUND BALANCE NORTHWOODS	11,714	10,314	16,665	14,555
TOTAL RESTRICTED FUND BALANCE	13,106	13,726	21,075	20,205
REVENUES				
Assessment Fee Blvd (371-001)	10,064	10,120	10,120	10,120
Assessment Fee Northwoods (371-003)	34,587	34,140	34,140	34,140
Total Revenue	44,651	44,260	44,260	44,260
Total Available Funds	57,757	57,986	65,335	64,465
EXPENDITURES				
BOULEVARD (4440)				
General Maintenance (020-000)	2,895	3,860	3,860	3,860
Tree Trimming (020-001)	-	1,200	1,200	600
Irrigation Repair (020-002)	650	-	-	-
Electricity (022-001)	317	290	320	320
Water (022-004)	3,184	3,400	3,500	3,500
Sub-total Boulevard	7,046	8,750	8,880	8,280
NORTHWOODS (4443)				
General Maintenance (020-000)	12,687	16,900	16,900	16,900
Irrigation Repair (020-001)	601	3,000	3,000	3,000
Tree Trimming (020-003)	-	-	-	2,500
Electricity (022-001)	950	880	950	950
Water (022-004)	15,398	14,500	15,400	15,500
Sub-total Northwoods	29,636	35,280	36,250	38,850
Total Expenditures	36,682	44,030	45,130	47,130
RESTRICTED FUND BALANCE BOULEVARD	4,410	4,782	5,650	7,490
RESTRICTED FUND BALANCE NORTHWOODS	16,665	9,174	14,555	9,845
TOTAL RESTRICTED FUND BALANCE	21,075	13,956	20,205	17,335
Total Estimated Requirements and Restricted Fund Balance	57,757	57,986	65,335	64,465



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GLOSSARY

CITY OF SAN DIMAS

Glossary of Budget Terms

Amendment An amendment is a change in the budget that occurs after its initial adoption. Such a change will consist of an increase or decrease in revenues that are recognized or in the level of authorized expenditures. City staff may implement some amendments, but most require formal action by the City Council.

Appropriation An authorization by the City Council to make expenditures/expenses and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation A dollar value placed on real estate or other property by Los Angeles County as a basis for levying property taxes.

Audit A review of the City's accounts by an independent auditing firm to substantiate fiscal year end funds, salaries, reserves and cash on hand and to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

Beginning/Ending Fund Balance Unencumbered resources available in a fund from the prior/current fiscal year after payment of the prior/current fiscal year's expenditures/expenses. This is not necessarily cash on hand but the amount of financial resources available for use. Generally, this represents the detail of the entire annual operating surpluses and deficits since the funds's inception.

Bond A City may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, together with periodic interest at a special rate.

Budget A fiscal plan of financial operation listing an estimate of proposed applications or expenditures 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.

Capital Expenditure Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

Capital Improvement A permanent addition to the City's assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations of same.

Capital Outlay A budget appropriation category which budgets all equipment having a unit cost of more than a pre-approved amount and an estimated useful life over a pre-approved period.

Debt Service Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or certificates of participation (COP's).

Debt Service Fund This fund type is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit An excess of expenditures over revenues (resources).

Department An organizational unit comprised of divisions or programs. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

Division A sub-section (or activity) within a department which furthers the objectives of the City Council by providing specific services.

Expenditure The actual spending of Governmental funds set aside by appropriation.

Fee A fee is a charge imposed by the City on the beneficiary of a service it provides. Its purpose is to help recover some or all of the cost incurred by the City in providing a service. By law, a fee may not exceed the cost of providing a service.

Fiscal Year A twelve-month period of time to which a budget applies. In the City of San Dimas the fiscal year is July 1 through June 30.

Fixed Asset Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.

Full Time Position A full time position is one in which an employee is budgeted to work 40 hours per week or 2,080 hours each year. All full time positions receive benefits such as holiday, vacation, sick pay, retirement benefits, health insurance, etc.

Fund An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

General Fund The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general obligations. Examples of divisions financed by the General Fund include Administration, City Council, Planning, Public Safety, Public Works, and Parks and Recreation.

Grant Contributions of cash or other assets from another governmental entity to be used to expend for specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the Federal Government.

Interfund Transfer Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Line-Item A line-item is the detailed grouping of expenditures used in the City's accounting system. It is subordinate to an expense category. Typical line items are: professional services, office supplies, travel, postage, office equipment, motor vehicles, etc.

Municipal Code A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

Ordinance A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An ordinance has a higher legal standing than that of a Resolution.

Part Time Position A part time position is one in which an employee is budgeted to work less than 20 hours per week or for less than six months during the year. Part time employees do not receive

benefits such as holiday, vacation, sick pay, retirement benefits, health insurance, etc. but do receive medicare benefits and a portion of their earnings deposited in a deferred compensation plan instead of social security.

Personal Services A budget category which generally accounts for full time, regular part time and part time employees, overtime expense, and all employee benefits, such as medical, dental and retirement.

Project Area A redevelopment project area is an area of the City that has been established by the adoption of a Redevelopment Plan and within which the Redevelopment Agency is authorized to use special powers granted by State law.

Reclassification The City maintains a classification system for all positions which establishes job titles, general duties and responsibilities, and compensation. Occasionally, employees are found to be working tasks or functions that fall outside their existing classification. When this occurs, a study is conducted by the Personnel Division and recommendation is made for proper classification.

Redevelopment This term refers to activities undertaken to renovate blighted areas within the City and to provide housing to low and moderate income persons. Blight consists of a variety of conditions that constitute a serious physical, social, and economic burden on the community and that cannot be corrected by private enterprise acting alone. Redevelopment activities may include, but are not limited to, the acquisition and conveyance of property, site clearance, and the provision of streets, utilities, parks, and other public improvements.

Regular Part Time Position A regular part time position is one in which an employee is budgeted to work 20 hours or more per week. Regular part time employees receive retirement benefits, medicare benefits, and a portion of their health insurance should they elect to enroll through the City's plan.

Reserve An account used to record a portion of the fund balance as legally segregated for a specific use.

Resolution A special order of the City Council which has lower legal standing than an Ordinance.

Revenue Bonds A type of bond usually issued to construct facilities. The bonds are repaid from the revenue produced by the operation of facilities.

Single Audit An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

Special Revenue Funds This fund type collects revenues that are restricted by the City, State, or Federal Government as to how the City might spend them.

Tax A tax is a levy imposed by a local government in conformance with the Government Code to raise revenue for public purposes. There are two types of taxes: general taxes are imposed for general governmental purposes, and special taxes are imposed for specific purposes.



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APPENDIX

RESOLUTION NO. 2015-34

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN DIMAS
ADOPTING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2015-16
AND APPROPRIATE EXCESS REVENUES**

WHEREAS, the City Council of the City of San Dimas is authorized under the provisions of Article XIII B of the California Constitution to adopt an Appropriation Limit for fiscal year 2015-16; and

WHEREAS, implementation of Proposition 111 and SB88 (Chapter 60/90) modified the annual adjustment factors to be either the growth in California per capita personal income or the growth in nonresidential assessed valuation due to construction in the City; and

WHEREAS, the growth of the California's per capita personal income applicable to the fiscal year 2015-16 Limit is 3.82% or a factor of 1.0382 and is less than the growth of non-residential assessed valuation due to new construction in the City; and

WHEREAS, the population factor under Proposition 111 is the change in population in the City or in the County; and

WHEREAS, the City's change in population provided by the State Department of Finance applicable to the fiscal year 2015-16 Limit is 1.84% or a factor of 1.0184 and is more than the County growth which is 0.82% or a factor of 1.0082; and

WHEREAS, the fiscal year 2014-15 Appropriations Limit of \$63,387,791 shall be used as the base toward calculating the Limit for fiscal year 2015-16; and

NOW, THEREFORE, the City Council does resolve to use the change in California per capita personal income and the City's population change to compute the Appropriations Limit for fiscal year 2015-16; and

NOW, THEREFORE, the City Council of the City of San Dimas does resolve that the Appropriations Limit for fiscal year 2015-16 shall be \$67,020,102; and there is hereby appropriated assigned fund balances of all revenues subsequently received by City funds in excess of the 2015-16 appropriations up to the Appropriations Limit in the following funds: 1, 2, 4, 6-8, 12, 20-23, 27-29, 40-42, 53, 70-75.

Per Capita Personal Income Change:	3.82%	=	1.0382 ratio
City Population Change	1.84%	=	1.0184 ratio
Ratio of Change	1.0382 x	=	1.057303
Appropriations Limit 2014-15		=	\$63,387,791
Ratio of Change		=	<u>x 1.057303</u>
Appropriations Limit 2015-16		=	\$67,020,102

PASSED, APPROVED AND ADOPTED this 9th day of June, 2015.



Curtis W. Morris, Mayor of the City of San Dimas

ATTEST:



Debra Black, Deputy City Clerk

I, Debra Black, hereby certify that Resolution No. 2015-34 was adopted by the City Council of the City of San Dimas at its regular meeting of June 9th, 2015 by the following vote:

AYES: Badar, Bertone, Ebiner, Templeman, Morris
NOES: None
ABSENT: None
ABSTAIN: None



Debra Black, Deputy City Clerk

Appropriations subject to Limit 2015-16

\$8,394,674