CITY OF SAN DIMAS

ANNUAL CAPITAL & OPERATING BUDGET
ADOPTED 2016-2017

THE 2016-17

ANNUAL BUDGET

FOR THE CITY OF SAN DIMAS, CALIFORNIA

CITY COUNCIL

Curtis Morris, Mayor

Emmett Badar, Mayor Pro Tem

Jeffrey Templeman

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

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

City Manager
BLAINE M. MICHAELIS

Assistant City Manager Treasurer/City Clerk
KENNETH J. DURAN

CITY OF San Dimas CALIFORNIA

Assistant City Manager of Community Development
LAWRENCE STEVENS

Director of Public Works
KRISHNA PATEL

Director of Parks and Recreation
THERESA BRUNS

City Attorney
MARK W. STERES

FISCAL YEAR 2016-17 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 2016-2017.

As has been the case for the last several fiscal years, the 2016-17 budget contains a remarkable number of public improvement projects. The fifteen projects, totaling $15.5 million, are funded from a combination of funds from various Special Funds and General Fund reserves. Even after the use of reserves for some of the capital projects, the ending General Fund Reserve balance is projected to remain at $16.1 million.

2016-17 will be a very active year for us. In addition to the capital improvement projects the City continues to meet the daily service needs of the public.

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 the success of our community. Appreciation also goes to the residents and businesses of San Dimas for their efforts to contribute to our collective success and quality of life.

Respectfully Submitted,

Blaine Michaelis

Blaine Michaels
City Manager

245 EAST BONITA AVENUE • SAN DIMAS • CALIFORNIA 91773-3002 • [909] 394-6200 • FAX [909] 394-6209

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PERSONNEL CHART
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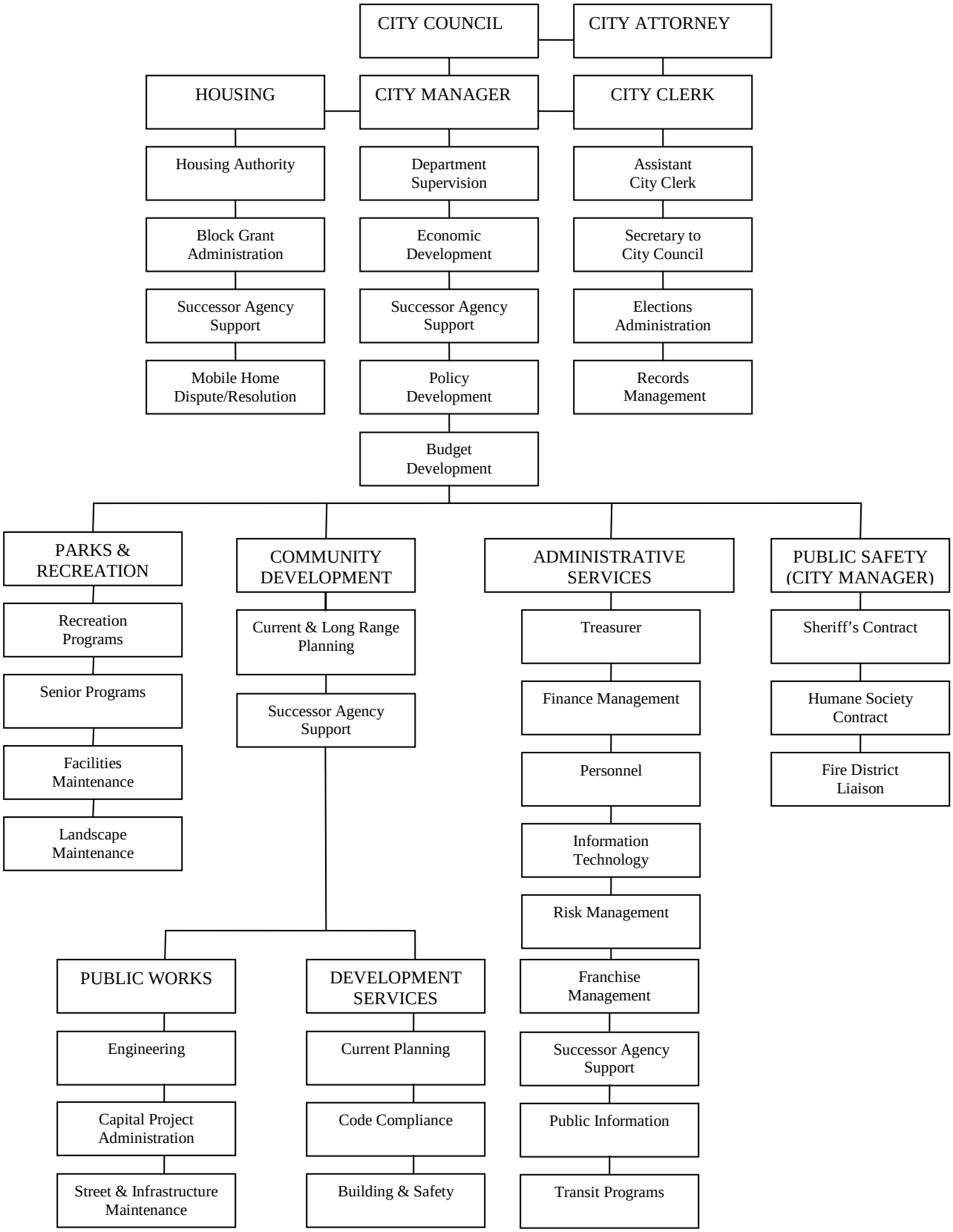
CITY OF SAN DIMAS
ORGANIZATIONAL CHART



CITY OF SAN DIMAS
BUDGETED PERSONNEL - FOR FISCAL YEAR 2016-17

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		HOUSING INTERN	1
ASST CITY MANAGER/DIR ADM SERV/CITY CLERK	1		
ADMINISTRATIVE SERVICES MANAGER	1	**DEVELOPMENT SERVICES**	
ACCOUNTING SUPERVISOR	1	PLANNING 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 ANALYST	1	RECEPTIONIST SENIOR CENTER	1
		RECREATION LEADER	32
		DRILL TEAM INSTRUCTOR	1
DEVELOPMENT SERVICES		STUDENT UNION STAFF	4
PLANNING MANAGER	1	MAINTENANCE OPERATOR	1
SENIOR PLANNER	1	SUPERVISING LIFEGUARD	1
ASSOCIATE PLANNER	2	SENIOR LIFEGUARD	3
CODE COMPLIANCE OFFICER	2	LIFEGUARD	10
ADMINISTRATIVE SECRETARY	1	INSTRUCTOR	10
DEPARTMENTAL ASSISTANT	1	CASHIER	10
		FITNESS INSTRUCTORS	10
PUBLIC WORKS ADMINISTRATION AND ENGINEERING		ADMINISTRATIVE AIDE	1
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	2		
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		
RECREATION SUPERVISOR	1		
MUNICIPAL ARBORIST	1		
FACILITIES MAINTENANCE WORKER I & II	3		
LANDSCAPE MAINTENANCE WORKER I & II	4	*Note: Several Part Time Positions Are	
EQUIPMENT OPERATOR	1	Seasonal for Parks & Recreation	
RECREATION COORDINATOR	3		
DEPARTMENTAL ASSISTANT	2		
OFFICE ASSISTANT	1		
TOTAL FULL TIME BUDGETED POSITIONS	**69**	**TOTAL PART TIME BUDGETED POSITIONS**	**98**

SAN DIMAS DEMOGRAPHICS

Based on Census Data 2010

City Population…….33,371

Area (Square Miles)……..15.43

Median Age…….37.30

PERCENT OF POPULATION BY AGE GROUP

Residents of Ages 5 and Under……...4.40%
Residents of Ages under 18……..20.90%
Residents of Ages under 65……..59.20%
Residents of Ages 65 and older……..15.50%

EMPLOYMENT BY OCCUPATION

Management, Business, Science & Arts…….42.40%
Sales and Office……..29.70%
Service……..12.00%
Natural, Resources, Construction & Maintenance…...6.80%
Production, Transportation & Material Moving……..9.10%

POPULATION BY INCOME LEVEL

Per Capita Income…….$28,379
Median Family Income……..$72,104

POPULATION BY HIGHEST EDUCATIONAL LEVEL
(%of Population 25 Years & Older)
Less Than High School Graduate……12.50%
High School Diploma……18.10%
Some College, Less Than 4 Years……..31.30%
Associate's Degree……...9.90%
Bachelor's Degree……..18.90%
Graduate or Professional Degree……...9.30%

POPULATION BY RACE

White…….. 52.30%
Asian & Pacific Islander…….. 10.60%
Black or African American……..3.20%
Hispanic or Latino (of any race listed above)…….31.40%
Other……. .2.50%

DISTANCES TO CENTERS OF EMPLOYMENT

Los Angeles (Downtown)……37 Miles
Pasadena……...21 Miles
Pomona (Courthouse)……6 Miles
San Bernardino (County Seat)……33 Miles
Riverside (County Seat)……32 Miles

2010 HOUSEHOLDS BY INCOME

$200,000 or More……9.27%
$150,000 to 199,999……..8.39%
$100,000 to 149,999……18.74%
$75,000 to 99,999……14.83%
$50,000 to 74,999……..17.99%
$20,000 to 49,000……..20.27%
$15,000 to 19,999……2.81%
Under $15,000……..7.70%

Median Household Income…… $63,526
Per Capita Income……$28,379

TOTAL HOUSEHOLDS……....$12,163

DISTANCE TO REGIONAL TRANSPORTATION HUBS

AIRPORTS
Ontario International……15 Miles
Los Angeles International……...47 Miles
John Wayne International……...37 Miles

SEAPORTS
Port of Los Angeles……47 Miles
Port of Long Beach……..45 Miles

Transportation Services

Metrolink Rail: Commuter rail service featuring 38 trains each weekday stopping at the Transit Center/Depot. Weekend service also provided: 20 trains Saturday and 14 Sunday.

Foothill Transit: Fixed route bus service with 8 routes and connections available to other providers throughout the region. Foothill Transit has been twice honored as the Outstanding Transit Operator in North America.

Amtrak Bus: Daily Service from the Transit Center/Depot with connections to all Amtrak destinations.

PVTA: Dial-a-ride and Get About Para transit services.

Educational Resources

Bonita Unified School District
Currently the District has over 10,000 students in its K-12 program. There are 8 elementary schools, 2 middle schools, 2 high schools,1 continuation school and 1 alternative school within the district.

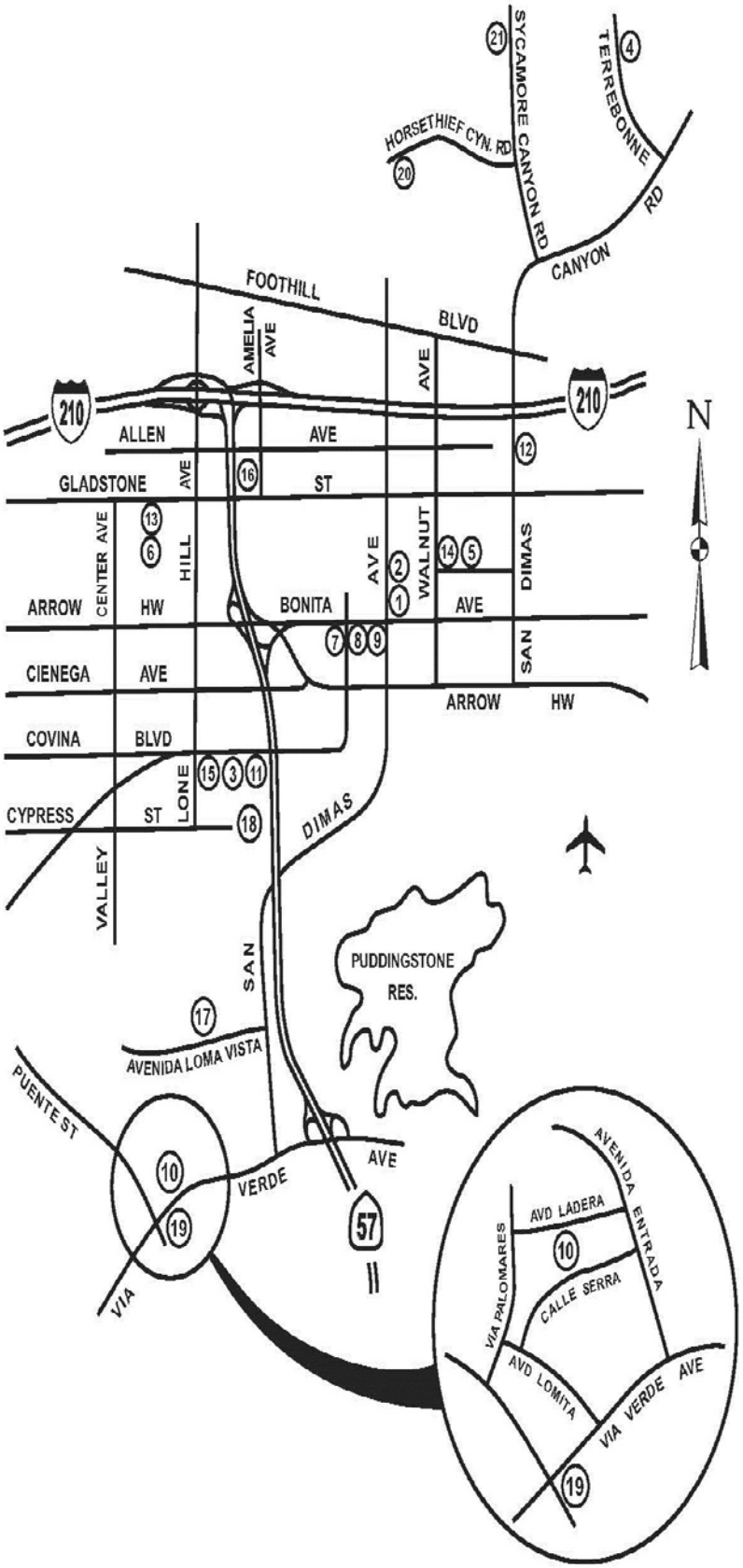
Colleges in San Dimas
ITT Technical Institute
Life Pacific College

Colleges Located within 10 MI. of San Dimas

University of La Verne
California State Polytechnic University, Pomona
Claremont McKenna College
Harvey Mudd College
Pitzer College
Pmona College
Scripps College
Claremont Graduate University
Wm. M. Keck Graduate Institute of Applied Life Sciences
Southern California School of Theology

City of San Dimas Site Map

1. San Dimas City Hall, 245 E. Bonita Avenue
2. Community Building,
   245 E. Bonita Avenue.
   Civic Center Park,
   245 E. Bonita Avenue.
   Senior Citizen/Community Center,
   201 E. Bonita Avenue.
3. San Dimas Swim and Racquet Club,
   990 W. Covina Blvd.
   Student Union, 990 W. Covina Blvd.
4. San Dimas Canyon Golf Course,
   2100 Terrebonne
5. Freedom Park,
   213 S. San Dimas Avenue
6. Marchant Park,
   425 E. Juanita Avenue
7. Lone Hill Park,
   500 M. Shellman Avenue
8. Pioneer Park,
   225 S. Cataract Avenue
9. Rhoads Park,
   210 W. Bonita Avenue
10. The Depot, 210 W. Bonita Avenue
11. Ladera Serra Park, 975 Calle Serra
12. San Dimas High School,
    800 W. Covina Blvd.
13. Allen Avenue School,
    740 E. Allen Avenue
14. Gladstone School,
    1314 W. Gladstone
15. Ekstrand School, 400 N. Walnut
16. Lone Hill School,
    700 S. Lone Hill Avenue
17. Shull School, 825 N. Amelia Avenue
18. Loma Vista Park,
    1165 Avenida Loma Vista
19. SportsPlex, 763 Cypress.
20. Via Verde Park,
    1010 Puente Avenue
21. Horsethief Canyon Park,
    301 Horsethief Canyon Road.
22. Sycamore Canyon Equestrian Center, 1525 Sycamore Canyon Road
23. Walker House,
    121 N. San Dimas Avenue
24. San Dimas Library,
    145 N. Walnut Avenue



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
113	Housing Authority

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 measureable 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.

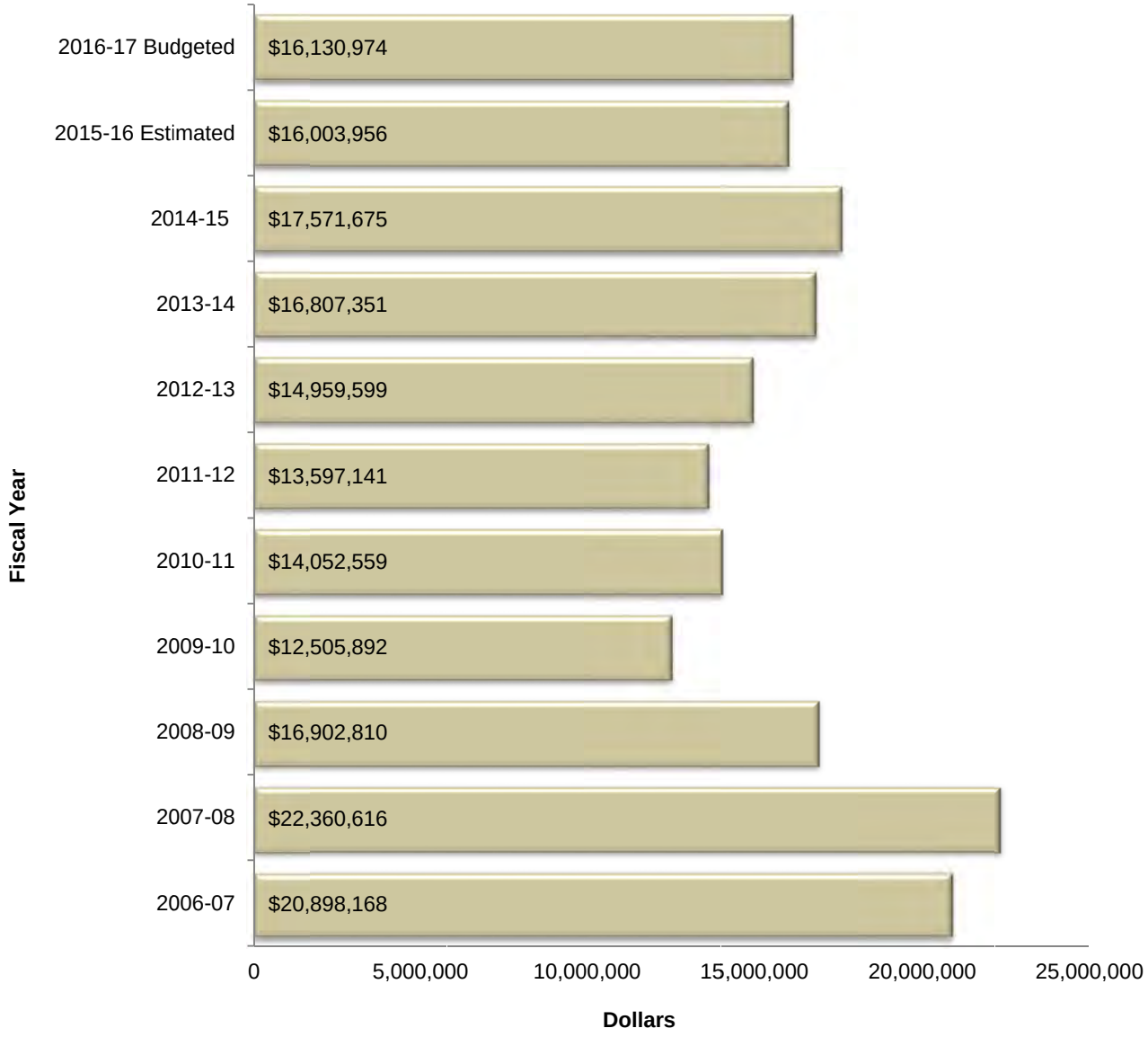
- **Housing Authority –** this fund is used to account for debt service payments associated with the 1998 Mobile Home Park Revenue Bonds. The bonds were issued to finance the Authority's acquisition of a mobile home park know as Charter Oak Mobile Home Estates.

CITY OF SAN DIMAS
SCHEDULE 1: SUMMARY OF ESTIMATED ENDING BALANCES AND TRANSACTIONS FOR FISCAL YEAR 2016-17

FUNDS	ESTIMATED BEGINNING 7/1/2016	ESTIMATED REVENUES 2016-17	TRANSFER IN 2016-17	TRANSFER OUT 2016-17	ESTIMATED EXPENDITURES 2016-17	USE OF RESERVES 2016-17	ESTIMATED ENDING BAL 6/30/2017
01 General	16,003,956	21,158,773	352,176	742,620	19,642,026	999,285	16,130,974
02 Gas Tax	1,653,291	722,175	-	225,000	1,662,300	-	488,166
03 Walker House	277,540	175,770	-	-	136,800	-	316,510
04 City Hall/CB	-	-	742,620	-	742,620	-	-
06 Sewer	1,122,711	54,000	-	-	132,000	-	1,044,711
07 Lighting	1,379,051	1,122,500	-	125,000	1,252,825	-	1,123,726
08 L/S Parcel Tax	80,204	847,845	-	-	900,610	-	27,439
12 Infrastructure	898,310	2,390,000	654,985	-	3,943,295		-
20 Comm Park/Fac	-	850,000	119,300	-	969,300	-	-
21 Open Sp #1	-	-	225,000	-	225,000	-	-
22 Open Sp #2	588,123	350,000	-	-	905,000	-	33,123
23 Open Sp #3	-	-	-	-	-	-	-
27 CC Pkg Dist	-	5,176	781		5,957	-	-
28 CC Redemption	-	8,300	-	-	8,300	-	-
29 CC Reserve	781	-	-	781	-	-	-
40 CDBG	-	130,570	-	-	130,570	-	-
41 COPS	42,745	100,000	-	-	142,745	-	-
53 Golf Course	344,954	650,000	-	-	585,000	-	409,954
70 Equipment Replacement	691,025	-	-	-	509,000	-	182,025
71 AQMD	155,463	93,520	-	2,176	112,000	-	134,807
72 Prop A	362,751	651,400	-	-	703,300	-	310,851
73 Prop C	1,120,314	539,500	-	-	1,122,000	-	537,814
74 Measure R	993,595	403,500	-	-	1,156,500	-	240,595
75 Open Space Mnt	21,878	44,260	-	-	46,130	-	20,008
ALL CITY FUNDS TOTAL	**25,736,692**	**30,297,289**	**2,094,862**	**1,095,577**	**35,033,278**	**999,285**	**21,000,703**
34 HOUSING AUTHORITY SUCCESSOR TOTAL	**2,436,020**	**549,995**	**-**	**-**	**637,928**	**-**	**2,348,087**
113 Housing Authority	**4,360,466**	**1,240,685**	**-**	**-**	**881,425**	**-**	**4,719,726**
38 /39 SUCCESSOR AGENCY TOTAL	**524,301**	**1,965,444**	**-**	**-**	**1,965,444**	**-**	**524,301**
GRAND TOTAL CITY AND ENTITIES	**33,057,479**	**34,053,413**	**2,094,862**	**1,095,577**	**38,518,075**	**999,285**	**28,592,817**

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 ending Fiscal Year 14-15 reserve balance of $17,571,672 represents 86.20 percent of the 2016-17 General Fund operating expenditures and transfers out, the estimated General Fund Reserve for the fiscal year ending 2015-16 is $16,003,956 which would represent 78.51 percent of the 2016-17 General Fund operating expenditures and transfer out. Finally the budgeted General Fund Reserve for 2016-17 is $16,130,974 which would represent 79.13 percent of the 2016-17 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 2016-17

GENERAL FUND	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 ESTIMATED REVENUES	2016-17 ADOPTED BUDGET
TAXES				
Property Taxes	2,655,992	2,782,000	2,730,047	2,814,001
Residual Tx/Admin Settlement/PassThru	265,134	271,000	305,114	305,000
Motor Vehicle In Lieu Triple Flip	3,191,456	3,191,000	3,377,948	3,500,000
Sales Tax	5,843,699	6,325,000	6,267,787	6,180,000
Sales Tax Prop 172	269,671	265,000	265,000	265,000
Franchise Tax	2,288,824	2,259,000	2,232,370	2,264,500
Business License Tax	421,744	422,000	423,000	430,500
PEG Tax	79,030	86,000	88,000	88,000
Transient Occupancy Tax	1,425,666	1,400,000	1,520,000	1,530,000
Documentary Stamp/Transfer Tax	152,948	139,000	145,000	150,000
Sub-Total	**16,594,164**	**17,140,000**	**17,354,266**	**17,527,001**
LICENSES AND PERMITS				
Building Permits	648,245	400,700	721,436	403,350
Inspection/Street Permits Eng	57,010	25,000	37,000	25,000
Annual Parking Permits	18,371	17,400	18,400	18,400
Temporary Parking Permits	172,124	153,000	185,000	185,000
Bingo Permits	75	100	50	50
Storm Water Inspection Permit	-	21,500	17,000	25,000
Sub-Total	**895,825**	**617,700**	**978,886**	**656,800**
FINES AND PENALTIES				
Local Ord Violations	73,712	110,000	20,000	25,000
Motor Vehicle Violations	93,954	68,000	130,000	132,000
Miscellaneous Offenses	3,624	2,700	4,500	4,000
Parking Citations	189,527	196,000	176,000	180,000
Parking Bail	81,317	86,000	86,000	86,000
Administrative Citations	5,277	5,000	5,000	5,000
Sub-Total	**447,411**	**467,700**	**421,500**	**432,000**
USE OF MONEY & PROPERTY				
Interest	189,806	171,964	200,000	200,000
Building Rentals	117,673	135,000	120,000	120,000
Adair Lease/Loan	35,429	35,992	35,992	36,350
Principal from/Int Loan Repay Sycamore Proj	-	-	-	14,880
Principal from Golf Course PY Loans	332,418	349,100	340,000	344,100
Sub-Total	**675,326**	**692,056**	**695,992**	**715,330**
INTERGOVERNMENTAL				
Motor Vehicle License Fees Exess/Mo	15,167	-	14,006	-
Homeowners Exemption	17,874	19,000	19,000	19,000
Oil Payment Program/UOBG	9,593	9,613	9,613	9,613
Recycling Grant Mkt Sites	3,309	-	-	-
U.S.D.A. Summer Lunch Program	9,785	10,500	10,000	10,500
Sub-Total	**55,728**	**39,113**	**52,619**	**39,113**

CITY OF SAN DIMAS
SCHEDULE 2: SUMMARY OF ESTIMATED REVENUES BY FUND AND SOURCE FOR FISCAL YEAR 2016-17

GENERAL FUND	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 ESTIMATED REVENUES	2016-17 ADOPTED BUDGET
CHARGES FOR CURRENT SERVICES				
Zoning/Subdivision Fees/Monument Fees	21,259	20,000	58,000	20,000
DPRB Fees	10,841	15,000	22,000	15,000
Miscellaneous Planning Fees	3,266	2,500	3,000	2,500
Public Hearing Notice Sign	1,980	1,200	4,500	1,500
Misc/Overhead Chgs Dev Svcs	3,187	1,500	1,850	1,500
Administration of Prop A/C/Measure R	145,229	168,803	150,000	170,000
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	-	3,000	3,000	3,000
Auto Impound Storage Fees	12,648	8,000	8,000	8,000
Street/Sidewalk/Sign Rep/PW Serv Chg	5,126	1,500	10,000	1,500
Processing Easement/Deed	1,071	-	-	-
NPDES Charges	13,796	-	12,000	25,000
Sale of Maps & Publications	2,313	1,200	500	-
Sub-Total	**545,716**	**547,703**	**597,850**	**573,000**
RECREATION FEES & CHARGES				
Recreation Fees & Charges	522,116	530,550	531,300	521,550
Sub-Total	**522,116**	**530,550**	**531,300**	**521,550**
SWIM & RACQUET CLUB FEES				
Swim & Racquet Park Fees	202,904	227,640	222,220	230,240
BUSD Boosters Contribution	36,390	38,028	38,028	38,028
Sub-Total	**239,294**	**265,668**	**260,248**	**268,268**
REFUNDS\REIMBURSEMENTS				
General Insurance Claim Refund	39,409	-	5,240	-
W/C/Disability Wage Reimbursements	7,527	5,000	5,700	6,000
WC/Gen Liability Insurance Refund	104,813	395,389	395,389	131,494
Investigation Reimbursement	575	1,000	1,000	-
Mandated Costs	238,144	-	96,294	-
Turf Removal Rebate	-	-	10,500	-
Façade Project Reimbursement	-	-	-	-
Administrative Costs Successor Agency	172,778	150,000	100,000	100,000
Administrative Costs Housing Authority	17,489	68,000	20,000	25,000
BUSD School Resource Officer Contrib	116,900	126,940	126,900	135,967
BUSD GAAP Contribution	17,675	19,000	19,000	20,250
Sr Citizen Club Bingo Contribution	3,250	3,000	3,000	3,000
Miscellaneous	9,396	3,000	4,000	4,000
Sub-Total	**727,956**	**771,329**	**787,023**	**425,711**
TOTAL GENERAL FUND REVENUE	**20,703,536**	**21,071,819**	**21,679,684**	**21,158,773**

CITY OF SAN DIMAS
SCHEDULE 2: SUMMARY OF ESTIMATED REVENUES BY FUND AND SOURCE FOR FISCAL YEAR 2016-17

GENERAL FUND	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 ESTIMATED REVENUES	2016-17 ADOPTED BUDGET
SPECIAL CITY FUNDS				
02 State Gas Tax 2105, 2106, 2107	1,042,266	791,000	782,786	722,175
03 Walker House Fund	139,159	187,970	172,670	175,770
04 City Hall/CB/Plaza Fund	-	-	-	-
06 Sewer Construction	84,066	53,029	70,329	54,000
07 City Wide Lighting District	1,174,287	1,087,307	1,108,287	1,122,500
08 Landscape Parcel Tax	843,912	830,060	830,060	847,845
12 Infrastructure Replacement	1,001,155	2,854,859	2,620,000	2,390,000
20 Community Parks & Fac Development	49,675	918,000	107,280	850,000
21 Open Space District #1	-		20,425	-
22 Open Space District #2	722,686	350,000	-	350,000
23 Open Space District #3	-	-	-	-
27 Civic Center Parking District	15,832	16,321	16,321	5,176
28 Civic Center Pkg Dist Redemption	9,481	8,985	8,985	8,300
40 Community Development Block Grt	137,373	135,289	135,289	130,570
41 Citizen's Option for Public Safety	106,373	100,000	114,918	100,000
53 Golf Course	636,175	655,000	645,000	650,000
70 Equipment Replacement	8,008	4,000	15,500	-
71 Air Quality Management District	42,538	42,768	43,000	93,520
72 Prop A Transit	598,473	594,200	609,200	651,400
73 Prop C Transit	500,103	498,300	507,300	539,500
74 Measure R	372,843	368,500	378,500	403,500
75 Open Space Maintenance	44,144	44,260	44,260	44,260
TOTAL SPECIAL CITY FUNDS	**7,528,549**	**9,539,848**	**8,230,110**	**9,138,516**
SPECIAL CITY FUNDS TRANSFERS IN				
Transfer to City Hall/Comm Bldg/Plaza Fund (04)	742,830	742,720	746,570	742,620
Transfer to Landscape Parcel Tax Fund (08)	21,338	49,605	-	-
Transfer to Infrastructure Fund (012)	1,265,000	-	1,089,500	-
Transfer to Comm. Pks. & Fac. Dev. Fund (20)	50,000	-	-	-
Transfer to Civic Center Parking District Fund (27)	7,701,827	7,507	7,507	781
Transfer to Equipment Replacement Fund (70)	300,000	-	300,000	-
SUB-TOTAL SPECIAL CITY FUNDS TRANSFERS IN	**10,080,995**	**799,832**	**2,143,577**	**743,401**
USE OF GENERAL FUND RESERVES				
Transfer to Infrastructure Fund (012)	-	1,000,000	2,700,000	654,985
Transfer to Comm. Pks. & Fac. Dev. Fund (20)	-	291,471	192,434	119,300
Transfer to Open Space Dist. #1 Fund (21)	-	44,429	15,649	225,000
Transfer to Open Space Dist. #2 Fund (22)	430,000	-	-	-
Transfer to Equipment Replacement Fund (70)	-	-	300,000	-
SUB-TOTAL TRANSFERS IN FROM RESERVES	**430,000**	**1,335,900**	**3,208,083**	**999,285**
GRAND TOTAL ALL CITY FUNDS REVENUE/TRANSFERS	**39,095,220**	**33,099,539**	**35,656,175**	**32,392,151**
OTHER ENTITIES				
34 HOUSING AUTHORITY SUCCESSOR TOTAL	**412,186**	**345,016**	**2,121,155**	**549,995**
38/39 SUCCESSOR AGENCY TOTAL	**520,681**	**1,790,265**	**1,749,068**	**1,965,444**
113 HOUSING AUTHORITY	**1,229,638**	**-**	**1,239,350**	**1,240,685**
GRAND TOTAL ALL CITY AND ENTITIES REVENUE/TRANSFERS	**41,257,725**	**35,234,820**	**40,765,748**	**36,148,275**

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.

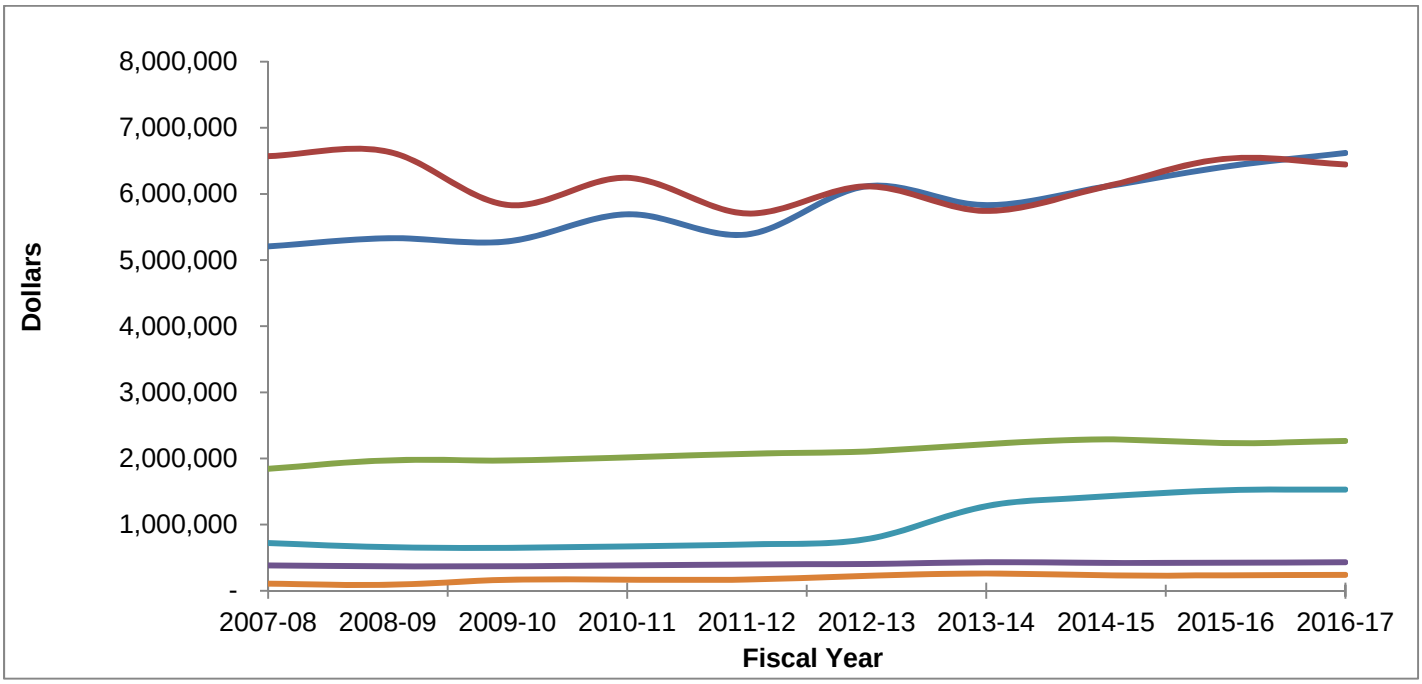
- **Proposition A Local Return**, **Proposition C Local Return and Measure R Local Return** each impose a one-half (0.5) percent sales tax, which is used to improve public and rapid transit. San Dimas is allocated a share of these funds based on population.

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.

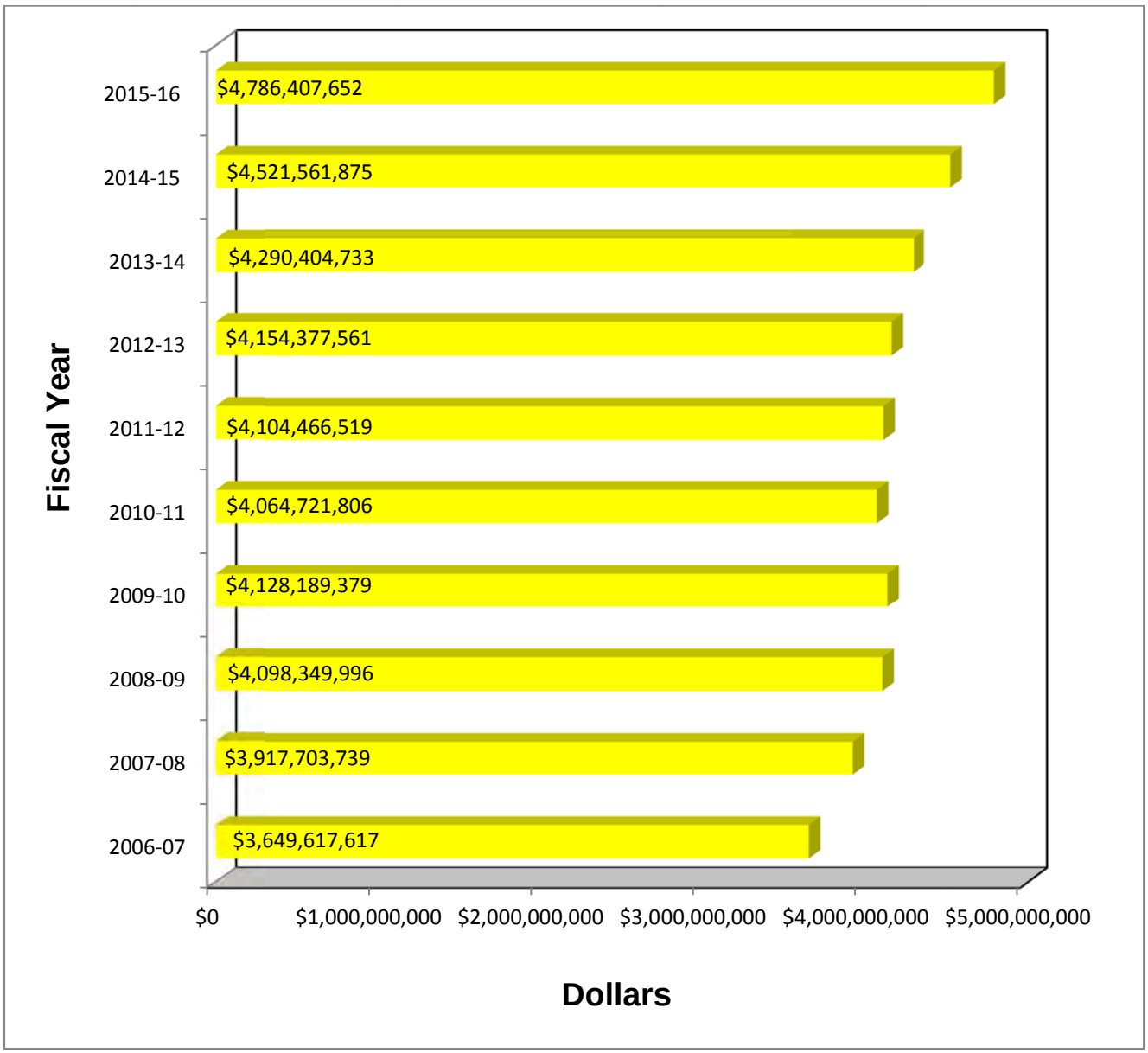
- **Recreation Fees** include registration and course fees for a wide variety of programs, including youth and adult sports, facility rentals, Swim and Racquet Club programs and numerous special interest and self-improvement classes.

HISTORICAL REVENUE TRENDS - TAXES



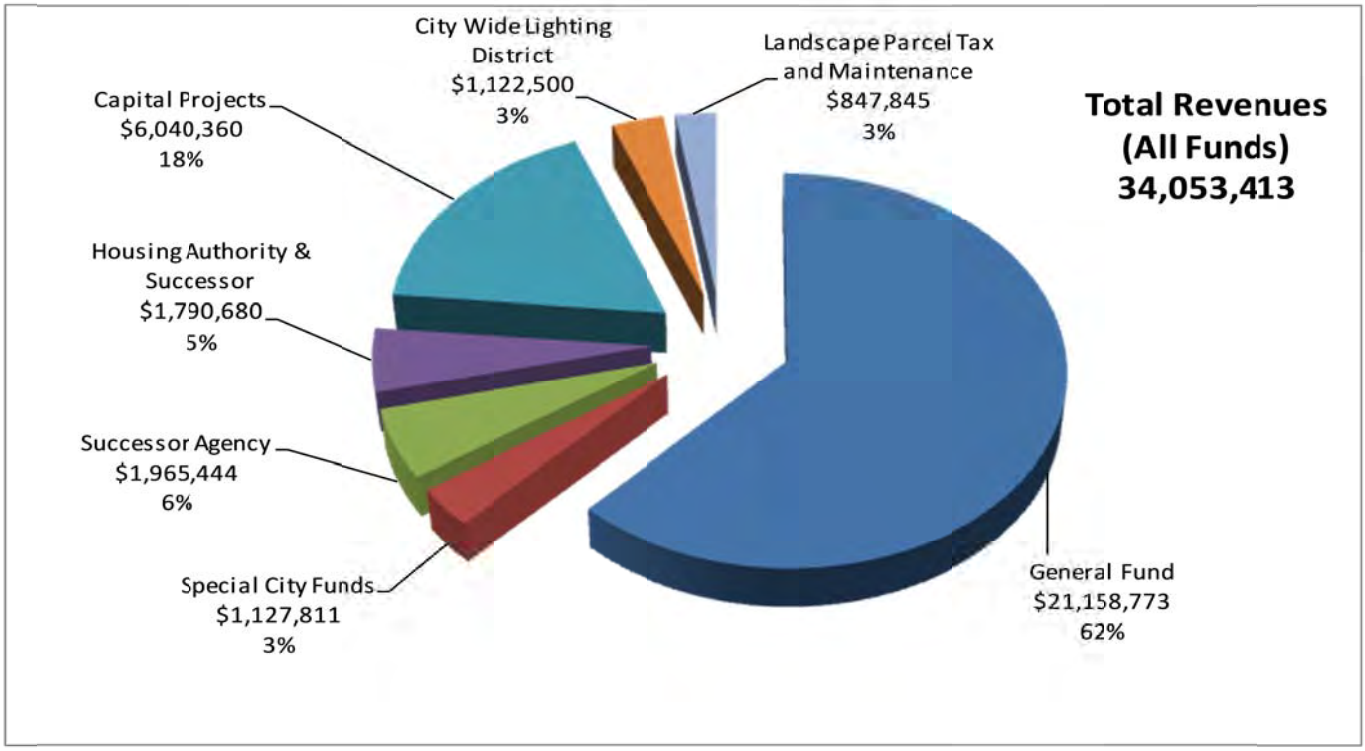
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Property Tax	$5,205,752	$5,329,666	$5,281,519	$5,692,697	$5,386,819	$6,116,298	$5,830,247	6,112,582	6,413,109	6,619,001
Sales Tax	$6,571,165	$6,639,592	$5,833,526	$6,244,310	$5,704,431	$6,114,281	$5,742,751	6,113,370	6,532,787	6,445,000
Franchise Tax	$1,842,797	$1,971,601	$1,969,421	$2,016,079	$2,071,099	$2,105,262	$2,217,442	2,288,824	2,232,370	2,264,500
Business License Tax	$381,794	$371,591	$369,566	$380,807	$399,049	$403,471	$430,500	421,744	423,000	430,500
Occupancy Tax	$720,639	$656,951	$649,359	$669,995	$699,916	$779,370	$1,278,411	1,425,666	1,520,000	1,530,000
Other Taxes	$106,502	$88,880	$165,633	$167,290	$168,576	$225,489	$260,889	231,978	233,000	238,000

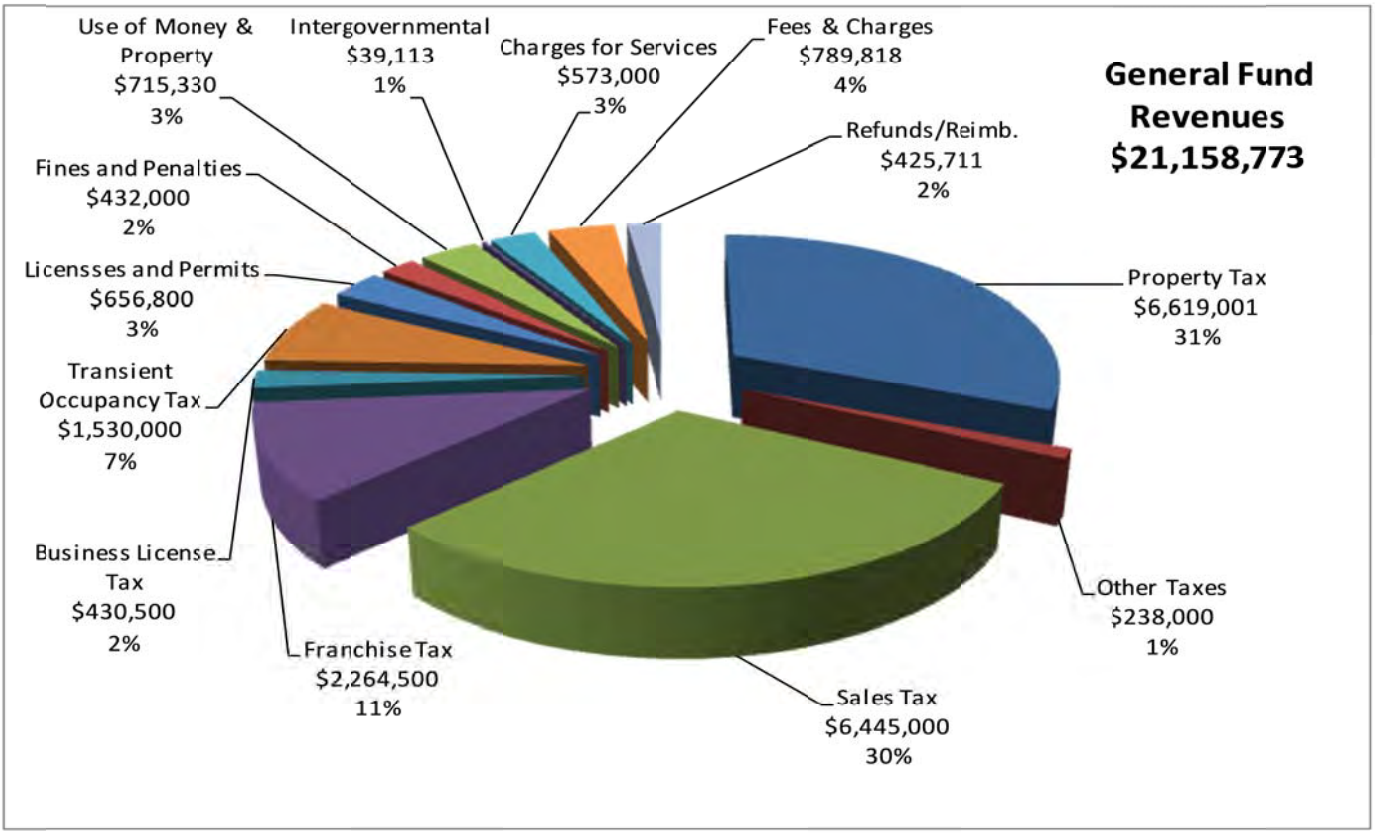
ASSESSED VALUE OF TAXABLE PROPERTY



Source: 2015-16 HDL Property Tax Report

2016-17 City and Agency Revenues





CITY OF SAN DIMAS
SCHEDULE 3: SUMMARY OF ESTIMATED EXPENDITURES BY FUND FUNCTION AND ACTIVITY FOR FISCAL YEAR 2016-17

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 ESTIMATED EXPENDITURES	2016-17 ADOPTED BUDGET
GENERAL GOVERNMENT				
4110 City Council	54,129	55,720	55,720	55,720
4120 City Manager	396,697	329,090	337,190	428,396
4150 Administrative Services	970,840	962,284	961,919	1,012,280
4170 City Attorney	157,621	146,000	132,000	130,000
4190 General Services	3,621,941	4,225,149	4,159,434	3,722,453
Sub-Total	**5,201,228**	**5,718,243**	**5,646,263**	**5,348,849**
PUBLIC SAFETY				
4210 Public Safety	5,768,243	6,146,984	5,997,700	6,448,030
4211 Risk Management/Law Enforce.	-	1,000	1,000	1,000
4212 Emergency Services	92,507	15,400	18,400	17,400
Sub-Total	**5,860,750**	**6,163,384**	**6,017,100**	**6,466,430**
COMMUNITY DEVELOPMENT SERVICES				
4308 Community Development	319,575	395,908	352,558	637,678
4309 Development Services	523,689	647,687	568,394	674,284
4310 Administration and Engineering	643,253	791,863	708,698	773,171
4311 Building and Safety	440,384	480,284	442,684	496,770
4341 Street Maintenance	725,681	1,429,811	817,160	1,031,610
4342 Vehicle Maintenance	297,066	331,163	326,163	345,216
4345 Traffic Control	243,869	280,796	246,587	249,462
Sub-Total	**3,193,517**	**4,357,512**	**3,462,244**	**4,208,191**
PARKS & RECREATION				
4410 Facilities	600,160	650,925	625,815	656,148
4411 Civic Center	196,345	201,160	203,100	204,260
4412 Senior Center	64,299	106,100	105,350	113,300
4414 Park Maintenance	265,611	288,725	288,708	289,414
4415 Parkways & Trees	515,381	551,526	494,004	528,544
4420 Recreation	1,180,829	1,288,846	1,275,573	1,330,530
4430 Swim & Racquet Park	404,067	500,097	479,810	496,360
Sub-Total	**3,226,692**	**3,587,379**	**3,472,360**	**3,618,556**
TOTAL GENERAL FUND EXPENSE	**17,482,187**	**19,826,518**	**18,597,967**	**19,642,026**
TRANSFERS OUT				
Transfer to City Hall Fund 04	742,830	742,720	746,570	742,620
Transfer to Landscape Maint. Fund 08	21,338	49,605	-	-
Transfer to Infrastructure Fund 12	245,000	-	1,089,500	-
Transfer to Community Park Fund 20	50,000	-	-	-
Transfer to Equipment Repl Fund 70	-	-	300,000	-
Sub-Total Transfers Out	1,059,168	792,325	2,136,070	742,620
USE OF RESERVES				
Transfer to Infrastructure Fund 12	1,020,000	1,000,000	2,700,000	654,985
Transfer to Community Park Fund 20	-	291,471	192,434	119,300
Transfer to Open Space District # 1	-	44,429	15,649	225,000
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**	**2,908,083**	**999,285**
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS	**20,291,355**	**21,954,743**	**23,642,120**	**21,383,931**

CITY OF SAN DIMAS
SCHEDULE 3: SUMMARY OF ESTIMATED EXPENDITURES BY FUND FUNCTION AND ACTIVITY FOR FISCAL YEAR 2016-17

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 ESTIMATED EXPENDITURES	2016-17 ADOPTED BUDGET
SPECIAL CITY FUNDS				
02 State Gas Tax 2105, 2106, 2107	223,853	512,000	162,258	1,662,300
03 Walker House	131,242	151,278	125,378	136,800
04 City Hall/CB/Plaza Fund	742,830	742,720	746,570	742,620
06 Sewer Construction	34,229	132,000	56,500	132,000
07 City Wide Lighting District	988,039	1,219,845	1,728,060	1,252,825
08 Landscape Parcel Tax	878,058	879,665	802,680	900,610
12 Infrastructure Replacement	2,726,051	5,651,090	6,717,000	3,943,295
20 Community Parks & Fac Dev	154,334	1,477,000	531,600	969,300
21 Open Space District #1	96,545	61,000	54,000	225,000
22 Open Space District #2	323,738	785,000	625,000	905,000
23 Open Space District #3	-	-	-	-
27 Civic Center Parking District	23,864	23,828	23,828	5,957
28 Civic Center Pkg Dist Redemption	9,481	8,985	8,985	8,300
29 Civic Center Pkg Dist Reserve	-	-	-	-
40 Community Development Block Grt	137,373	135,289	135,289	130,570
41 Citizen's Option for Public Safety	82,546	100,000	96,000	142,745
53 Golf Course	586,412	700,000	657,000	585,000
70 Equipment Replacement	248,833	325,500	115,100	509,000
71 Air Quality Management District	11,353	10,000	11,000	112,000
72 Prop A Transit	655,306	731,887	710,300	703,300
73 Prop C Transit	1,089,012	442,000	490,000	1,122,000
74 Measure R	258,118	263,500	175,574	1,156,500
75 Open Space Maintenance	42,971	47,130	44,630	46,130
TOTAL SPECIAL CITY FUNDS	**9,444,188**	**14,399,717**	**14,016,752**	**15,391,252**
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)	125,000	125,000	125,000	125,000
Transfer from Infrastructure Fund (12)	7,701	6,680	-	-
Transfer from Civic Center Parking District Fund (29)	827	827	827	781
Transfer from AQMD Fund (71)	2,140	2,140	2,137	2,176
SUB-TOTAL SPECIAL CITY FUNDS	**360,668**	**359,647**	**352,964**	**352,957**
GRAND TOTAL ALL CITY FUNDS EXPENDITURES & TRANSFERS	**30,096,211**	**36,714,107**	**38,011,836**	**37,128,140**
OTHER ENTITIES				
34 HOUSING AUTHORITY SUCCESSOR TOTAL	**475,871**	**248,619**	**1,234,371**	**637,928**
38/39 SUCESSOR AGENCY TOTAL	**1,877,438**	**1,790,265**	**1,749,068**	**1,965,444**
113 HOUSING AUTHORITY	**878,015**	**-**	**881,958**	**881,425**
GRAND TOTAL ALL CITY AND ENTITIES EXPENDITURES & TRANSFERS	**33,327,535**	**38,752,991**	**41,877,233**	**40,612,937**

LONG-TERM DEBT

LOANS PAYABLE (City Debt)

SAN DIMAS PUBLIC FINANCING AUTHORITY LEASE REVENUE BONDS, SERIES 2010

Source of Funds: Civic Center Fund – General

On June 2, 2010, the City of San Dimas Public Financing Authority issued $8,395,000 Lease Revenue Bonds (Civic Center Renovation and Expansion), Series 2010. The bonds were used to finance the expansion and renovation of the City Hall, Plaza, and Community Center. The Bonds are set to mature on June 2, 2025.

Fiscal Year Ending June 30	Beginning Balance	Principal Due	Interest Due	Ending Balance
2016-2017	$5,515,000	$530,000	$210,020	$4,985,000
2017-2018	$4,985,000	$550,000	$193,060	$4,435,000
2018-2019	$4,435,000	$565,000	$175,185	$3,870,000
2019-2020	$3,870,000	$585,000	$154,845	$3,285,000
2020-2025	$3,285,000	$413,938	$413,938	$0

1996 Assessment District No. 96-1 Limited Obligation Improvement Bonds

On July 1, 1997, the City issued $990,000 1996 Assessment District No. 96-1 (Puddingstone Parking District) Limited Obligation Improvement Bonds. The bonds were issued to finance improvements in the Puddingstone Parking District. The bonds are set to mature September 2, 2016.

Sources of Funds: CC Parking District Redemption Fund

Fiscal Year Ending June 30	Beginning Balance	Principal Due	Interest Due	Ending Balance
2016-2017	$7,830	$7,830	$235	$0

1998 Mobile Home Park Housing Revenue Bonds

On June 18, 1998 the City of San Dimas Housing Authority issued $8,075,000 of Mobile Home Park Revenue Bonds, Series 1998A. The bonds were issued to finance the Authority's acquisition of a mobile home park known as Charter Oak Mobile Home Estates, and to finance certain capital improvement thereto. The bonds are set to mature on July 1, 2028.

Sources of Funds: Housing Authority Fund

Fiscal Year Ending June 30	Beginning Balance	Principal Due	Interest Due	Ending Balance
2016-2017	$5,165,000	$280,000	$286,425	$4,885,000
2017-2018	$4,885,000	$295,000	$270,038	$4,590,000
2018-2019	$4,590,000	$310,000	$252,795	$4,280,000
2019-2020	$4,280,000	$330,000	$234,555	$3,950,000
2020-2025	$3,950,000	$1,950,000	$860,130	$2,000,000
2025-2030	$2,000,000	$2,000,000	$235,695	$0

LONG-TERM DEBT CONTINUED

LOANS PAYABLE (Successor Agency Debt)

1991 Tax Allocation Refunding Bonds, Creative Growth Redevelopment Project

On April 1, 1991, the Agency issued $8,020,000 of Creative Growth Redevelopment Project 1991 Tax Allocation Refunding Bonds to advance refund $4,750,000 of outstanding 1985 Tax Allocation Refunding Bonds and $3,070,000 of outstanding 1987 Tax Allocation Subordinated Bonds. As a result the 1985 and 1987 Series Bonds are considered to be defeased and the liability for those bonds has been removed from the City's Long-Term Debt. Interest on the bonds is payable semi-annually each September 1 and March 1 beginning September 1, 1991. The bonds bear interest rates varying from 5.75% to 6.75%. Principal maturities on serial bonds begin September 1, 1992, and continue on September 1 of each year through September 1, 2005; term bonds are due September 1, 2016. The bonds are not a debt of the City of San Dimas, the State of California or any of its political subdivisions, and neither said city, said state nor any of its political subdivision is liable therefore. The interest on and principal of the bonds are payable solely from tax revenues allocated to the Agency from the project area as defined in the resolution. On July 1, 1998, $2,965,000 of these bonds was defeased by the issuance of the 1998 Series A Creative Growth Tax Allocation Bonds. This liability was transferred to the Successor Agency upon dissolution of the redevelopment agency.

Sources of Funds: Successor Agency Fund

Fiscal Year Ending June 30	Beginning Balance	Principal Due	Interest Due	Ending Balance
2016-2017	$70,000	$70,000	$2,363	$0

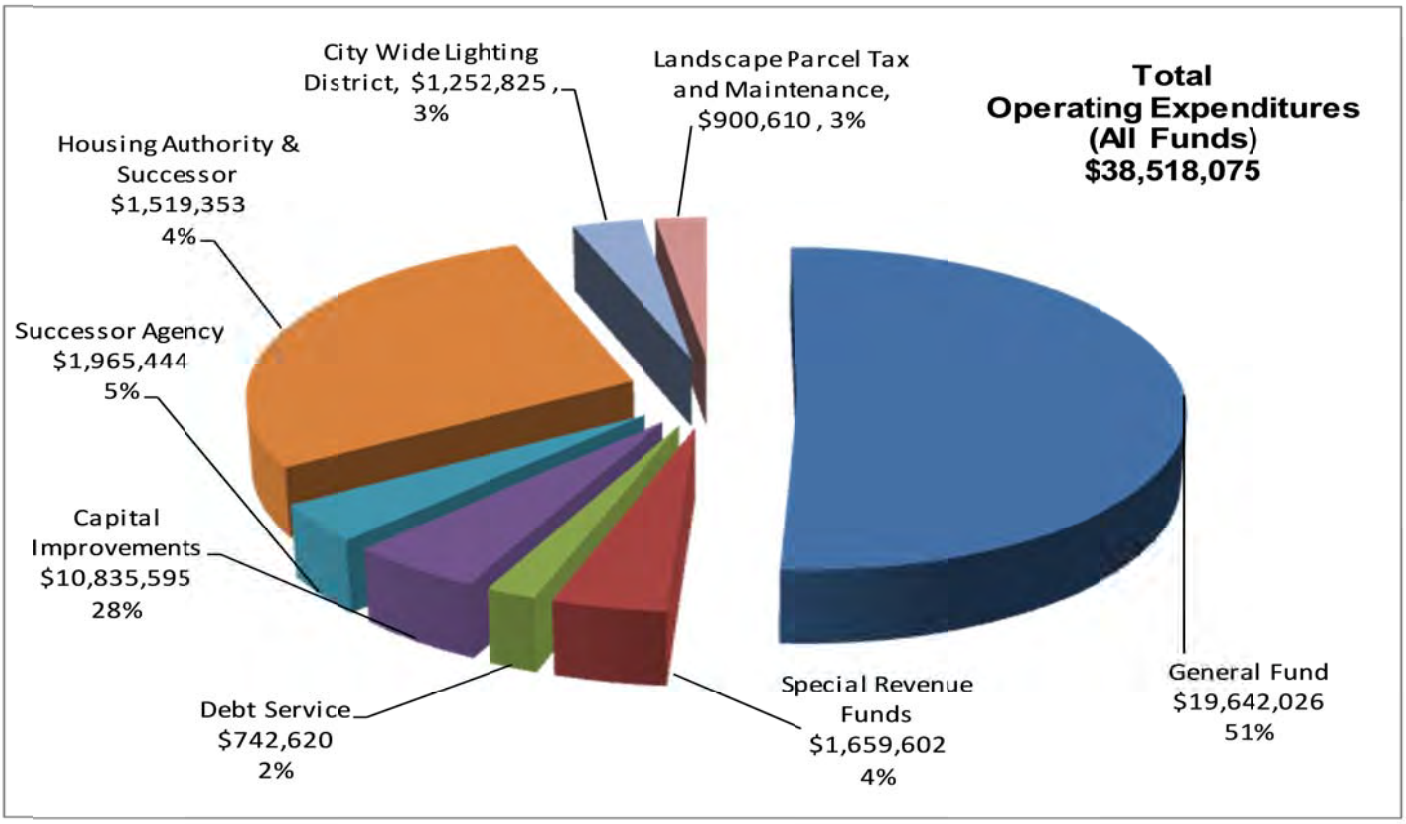
1998 Tax Allocation Refunding Bonds, Creative Growth Redevelopment Project

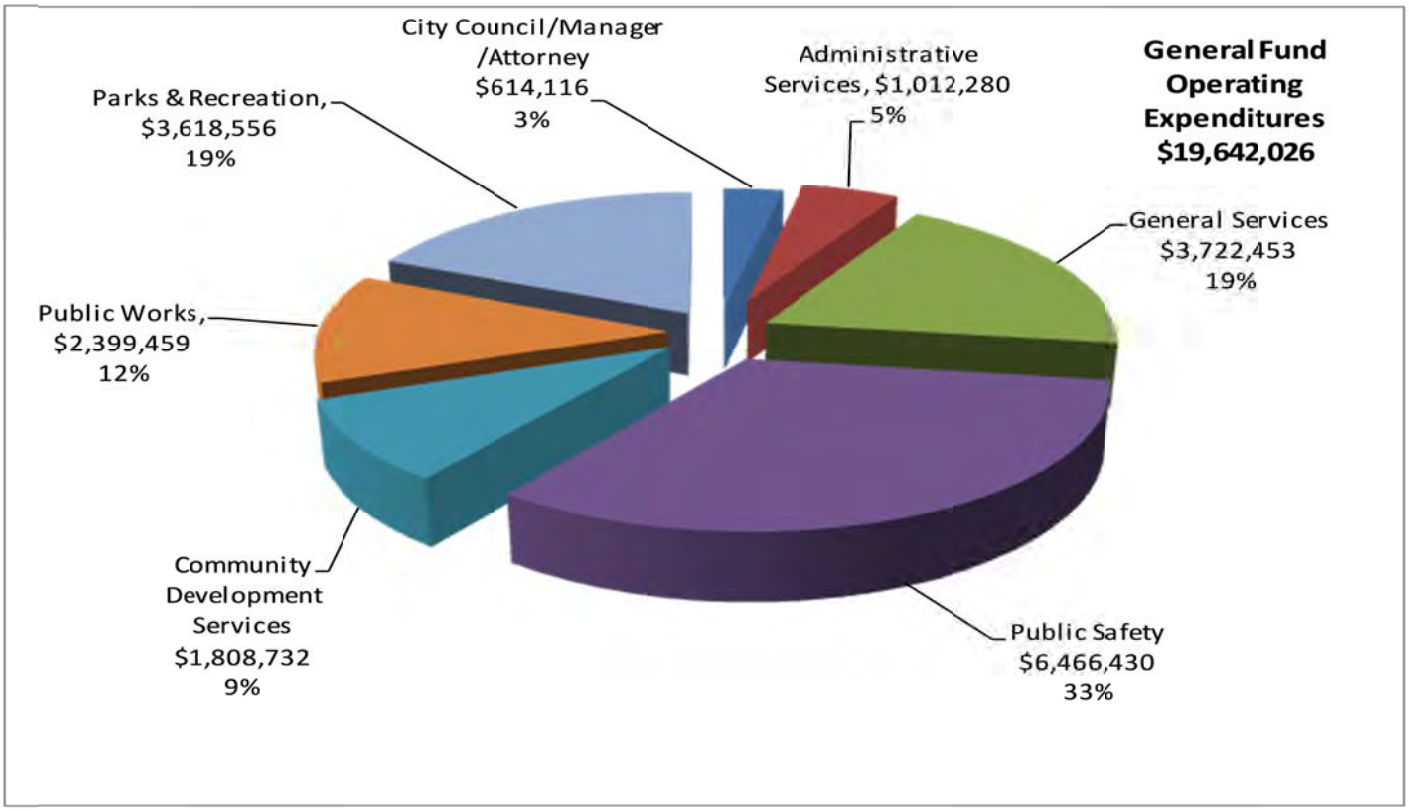
On July 1, 1998, the Agency issued $5,950,000 of Creative Growth Redevelopment Project Tax Allocation Bonds, 1998 Series A, to partially advance refund the Agency's previously issued Creative Growth Redevelopment Project 1991 Tax Allocation Refunding Bonds, Series A and to provide Financing for redevelopment purposes within the Redevelopment Project. The bonds bear interest rates varying from 3.75% to 5.00%. Interest on the bonds is payable semi-annually each March 1 and September 1, 1999, and continue annually through September 1, 2006; term bonds are due September 1, 2016. The interest on and principal of the bonds are payable solely from tax revenues allocated to the Agency from the project area as defined in the resolution. This liability was transferred to the Successor Agency upon dissolution of the redevelopment agency.

Sources of Funds: Successor Agency Fund

Fiscal Year Ending June 30	Beginning Balance	Principal Due	Interest Due	Ending Balance
2016-2017	$575,000	$575,000	$14,375	$0

2016-17 City and Agency Expenditures





CITY OF SAN DIMAS
SCHEDULE 4: SUMMARY OF TRANSFERS IN AND USE OF RESERVES
FOR FISCAL YEAR 2016-17

ALL FUNDS	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATED TRANSFERS	2016-17 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	125,000	125,000	125,000	125,000
01 General Fund From Fund 20 Community Parks	-	-	42,584	-
01 General Fund From Fund 71 AQMD	2,140	2,140	2,137	2,176
04 City Hall/CB/Plaza From 01 Gen Fund	742,830	742,720	746,570	742,620
08 Landscape Parcel Tax From 01 Gen Fund	21,338	49,605	-	-
12 Infrastructure From 01 Gen Fund	1,265,000	1,000,000	3,789,500	654,985
20 Comm. Park/Fac Dev From 01 Gen Fund	50,000	291,471	192,434	119,300
021 Open Space Dist. #1 From Fund 01 Gen Fund	-	44,429	15,649	225,000
022 Open Space Dist. #2 From Fund 01 Gen Fund	430,000	-	-	-
27 Civic Center Parking District from Fund 29	827	827	827	781
27 Civic Center Parking District from Fund 12	7,701	6,680	-	-
70 Equipment Repl From Fund 01	300,000	-	300,000	-
TOTAL TRANSFERS IN	**3,169,836**	**2,487,872**	**5,439,701**	**2,094,862**

CITY OF SAN DIMAS
SCHEDULE 5: SUMMARY OF TRANSFERS OUT AND USE OF RESERVES
FOR FISCAL YEAR 2016-17

ALL FUNDS	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATED TRANSFERS	2016-17 ADOPTED BUDGET
01 General Fund to Fund 04	742,830	742,720	746,570	742,620
01 General Fund to Fund 08	21,338	49,605	-	-
01 General Fund to Fund 12	1,265,000	1,000,000	3,789,500	654,985
01 General Fund to Fund 20	50,000	291,471	192,434	119,300
01 General Fund to Fund 021	-	44,429	15,649	225,000
01 General Fund to Fund 022	430,000	-	-	-
01 General Fund to Fund 70	300,000	-	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	125,000	125,000	125,000	125,000
12 Infrastructure Fund to Fund 27 CC Pkg	7,701	6,680	-	-
020 Community Parks Fund to Fund 01	-	-	42,584	-
29 CC Parking Dist to Fund 27	827	827	827	781
71 AQMD to Fund 01	2,140	2,140	2,137	2,176
TOTAL TRANSFERS OUT	**3,169,836**	**2,487,872**	**5,439,701**	**2,094,862**

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GENERAL FUND BUDGET DETAIL OF REVENUES & EXPENDITURES

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET
FOR FISCAL YEAR 2016-17
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. The goal of presenting a fiscally responsible and balanced spending plan has been met again this year. 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:

FY 2016 – 17 Proposed Capital Projects

PROJECT DESCRIPTION	TOTAL PROJECT COST	FUNDING SOURCES	START TARGET
Golden Hills Road realignment	$1,500,000	Fund 12, City of La Verne - $1,010,00	Summer '16
Bonita Ave. Streetscape	$3,490,000	Fund 12 (GF reserves), Fund 7	Spring '16
Bonita Ave. – SD Ave - Cataract	$533,000	Fund 73, 74	Fall '16
Rhoads Park – path and sidewalk	$55,000	Fund 12 (GF reserves)	Fall '16
S.D. Ave. – Puddingstone to Via Verde	$1,800,000	Funds 2, 12, 73, 74	Spring '17
Cienega – Lone Hill to Arrow Hwy	$1,300,000	Funds 2, 12, 73	Spring '17
Badillo St. – Valley Center Ave. to Cypress and Covina Hills Rd – Via Verde to City limits reconstruction	$1,870,000	Funds 2, 12, 73, 74	Summer '16
Lone Hill and Cienega signal upgrade	$129,000	Fund 7	Spring '17
Foothill Blvd. and S.D. Cyn signal	$140,000	Fund 7	Summer '16
Covina and Badillo signal upgrade	$105,000	Fund 7	Summer '16
Via Verde Park playground relocation/replacement and Park Rehab	$480,000	Fund 20 (GF reserves)	Summer '16
Pioneer Park playground equipment replacement	$160,000	Fund 22 (GF reserves), Grant	Fall '16
Marchant Park renovation	$1,360,000	Fund 22 (Quimby, GF reserves, Grant)	Fall '16
Walnut Creek Open Space	$850,000	Fund 20 (Grant)	Unknown Spring '17?
Annual Pavement Preservation	$760,000	Funds 2, 12 ,73, 74	Spring '17
TOTAL ALL PROJECTS	**$14,457,000**		

GENERAL FUND REVENUE

The budgeted revenue estimates were developed very cautiously and conservatively again this year. General Fund revenues and transfers in is approximately $86,900 more than last year's projection. Last years revenue included $787,950 in one time revenue, therefore the increase in actual on-going revenue is slightly lower than it appears. There is an actual overal increase of approximately 3.4%. Some of the General Fund revenue highlights by major category include:

PROPERTY TAX – 311

- Base Property Tax - $2,760,000 - $32,000 or 1% increase over this year's budget.
- Residual Tax Distribution and Pass Thru - $395,000 - 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.
- Motor Vehicle In Lieu Triple Flip - $3,500,000, a 9.5% increase over last year.

SALES TAX – 312

Sales Tax - $6,445,000 – Last year was the transition year of the "triple-flip" backfill formula. Starting in 2016-17 sales tax remittance will be back to normal distribution. Because of the accrual of payments in the last year there was a one-time additional remittance of $385,000. When this one-time payment is factored out base sales tax next year is projected up $240,000, or 3.8%.

FRANCHISE TAX – 314

Total of all Franchise Fees - $2,264,500 – Essentially the same as last year.

OTHER TAXES – 315-317

- Transit Occupancy Tax - $1,530,000 – A $130,000 or 9% increase which is due to an overall increase in occupancy from all hotels.
- Business License - $430,000 – Includes a $7,000 due to a 1.7% CPI increase in the license fee rates.
- Documentary Stamp Tax - $150,000 - $11,000 increase over last year. Tax is collected by the County on real estate transactions in the City.

BUILDING AND OTHER PERMITS – 321-322

Total Permits - $656,800 – Budgeted at a $39,000 increase over last year's budget. However, the revised estimate for the prior year is $978,886, $361,186 more than budget. This increase is due to increase in building and street permits activity. We consider this increase as one time revenue because we can't anticipate if this increased activity will continue and as always have budgeted conservatively for next year.

FINES/PENALTIES & CITATIONS – 331-332

Total Citations - $432,000 – Decrease by $35,700, mostly in local ordinance and motor vehicle violations. This is below levels from a few years ago, partially due to the fact that a larger portion for fines is going towards County court costs.

USE OF MONEY & PROPERTY – 341/397

Interest – $200,000 – Increase by $28,000 or 16%. Continued diversification of investments is producing higher interest earnings, however, still very modest considering the amount of money invested due to current market conditions.

Building Rentals - $120,000 - Decrease of $15,000 over the last year's budget, however facility rental for the Community Building and Senior Citizen/Community Center remain strong.

Golf Course Loans - $344,100 – Excess revenue available for payment of prior loans from the golf course to the General Fund.

CHARGES FOR CURRENT SERVICES

Planning Fees - $40,500 – About the same as last year.Planning Related Fees - $40,200 – About the same as last year. However, the revised estimate for the current year is $89,350 under similar circumstances as permit fees, due to increased planning application activity.

CHARGES FOR ADMINISTRATIVE SERVICES – 360

Administration of Propositions A and 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 - $521,550 – Total amount is roughly the same as last year.

SWIM & RACQUET CLUB FEES – 368

Total Fees - $268,268 – Total amount is roughly the same as last year.

REFUNDS/REIMBURSEMENTS – 369-391-393-395

Administration Costs from Successor Agency - $100,000 – 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 $100,000 is down from prior years due to less staff time devoted to the dissolution process.

Administration Costs from Housing Authority - $25,000 – 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.

WC/General Liability Insurance Refund - $131,494. Last year was $395,389. This is a retrospective deposit refund through the CJPIA on insurance deposits. The amount fluctuates widely and can be a refund or an additional deposit. When we receive a refund like this year we consider it one-time revenue.

TRANSFERS IN FROM SPECIAL FUNDS – 500

Lighting District Fund 7, Gas Tax Fund 2 and AQMD Fund 71 – The transfers reimburse 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 expenditures are carefully planned and General Fund expenditures for 2016-17 are budgeted to be $20,384,646 approximately a $234,197 decrease over last year's budgeted expenditures. However, it should be noted there were some significant one-time expenses last year.

PERSONNEL COSTS

The budget includes a 1.7% cost of living increase for all employees, consistent with the March CPI.

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 Deputy City Clerk. Most expenses reflect no significant deviations except:

- Election Services - $82,600 – This line item is for the expense for conducting the general municipal elections in 2017. The amount is $11,000 or 15% increase over the last election.
- Legal Advertising - $20,000 - $4,000 or 20% increase. The cost for placing legally required notices in the newspaper for bids and hearings continues to increase.

ADMINISTRATIVE SERVICES - 4150

The Administrative Services budget includes salaries and expenses for Administration, Finance, Parking Enforcement, Information Services and Human Resources. 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 from last year.

CITY ATTORNEY - 4170

The City contracts for City Attorney and City Prosecutor services.

- City Attorney - $110,000 – The budgeted amount is the same as last year. Legal services pertaining to the Successor Agency and Housing Authority are budgeted in those respective Special Funds.
- City Prosecutor - $20,000 – Decrease the budget is due to the decreased utilization of the prosecutor.

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 - $45,000 – The City's existing Agreement with the San Dimas Chamber of Commerce is to provide certain services to the City and business community. The City and Chamber have been in discussions on a revised Agreement. This preliminary budget reflects the amount of the existing Agreement.

GENERAL SERVICES - 4190 (CONTINUED)

- Insurance – The City is self-insured as a member of a self-insurance risk pool, the California Joint Powers Insurance Authority. General Liability - $325,215 – The annual contribution amount is $63,389 more than last year. Property Insurance – We don't have the new amount yet. The Adopted budget includes last year's amount. Workers Compensation - $152,396 – This is a $6,361 decrease from last year. Environmental Liability Insurance - $0 – This is a three year policy so there is no expense this year.

- Computer Professional Services - $110,000 – Includes an additional $10,000, from $8,500 to $18,500, for additional consultant technical support for IT related issues. This account also includes $10,000 for the installation of public Wi-Fi access at the Senior Center.

- City Web Page Host Services - $17,000 – Includes $12,000 for a redesign and migration to an updated platform for the City's web page.

- Health Insurance and Optional Benefits – Budget amount $1,147,560 – 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.

- Retiree Health Coverage - $34,000 - 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 the past few years. The City applies a "pay as you go" for this expense and budgets the annual cost as opposed to pre-funding the liability.

- PERS Retirement Contribution – Budget amount $1,059,486 – This year's budget amount reflects the employer paid amount, a $60,381 increase over last year. Last year the City also paid an additional $100,000 towards the City's unfunded liability. In addition to the employer contribution the employees contribute 7% for the employer contribution.

- Deferred Comp Match - $87,600 – Four years ago the City match to deferred employee deferred comp was suspended. Two years ago the City began to contribute a portion of the prior match amount, $100 per month for full-time and $50 per month for regular part-time employees.

- Public Access Contract Assistance and Equipment – Total $95,800. The expenses are for the operation of the City Government Access channel. The budgeted expenses are for the continued contract with the University 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 $88,000 this year.

- ADA Transition Plan Consultant - $2,000 – This current year the City was fortunate to be a part of a program offered by the CJPIA where they funded a large portion of cost of a consultant to perform a self-evaluation and update of the City's ADA Transition Plan. The City's contribution was $34,000. The expense this year is for the license of Transition Plan software from the consultant.The cost of facility upgrades to meet ADA requirements will be budgeted in Fund 12.

- Accela Software Migration - $0 – Two years ago the City began the process to migrate to a new land management software.The total cost of the project was $520,000 spread over the last two budgets.There is no additional implementation expense next year. The annual software licensing expense is included in the Computer Professional Services account.

GENERAL SERVICES - 4190 (CONTINUED)

- Process Fees Credit Card Payments - $19,000 – the expense is for fees for credit card payments made to the city. This past year the City changed credit card processing vendors, reducing the annual expense by almost 50%.

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 3.7%, resulting in a $203,000 increase. The contribution to the Liability Trust 2016 to 9.5% next year resulting in a $204,000 increase. Last year staff was a bit nervous of the potential of additional rate increases during the year so the budget included a line item Contract Increase Contingency (145,000) Those funds were not used since there was not a mid-year rate adjustment. Even given the significant increase in the Liability Trust Fund rate this year, it feared that there may be an additional mid-year adjustment to this rate. The budget includes $50,000 in Contingency in anticipation of this.

- The Bonita Unified School District contributes a portion of the funds necessary for the School Resource Officer (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).

- Animal Control Services – Budget amount $137,000 – The contract with the Inland Valley Humane Society for animal control services is being renewed extention for a three year term.The initial amount of $137,000 is a $5,516 increase. $131,484. The amount of the increase in the contract is minimized due to the increase in dog license fees approved by the Council.

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 – $0 – The 5 Year permit to eradicate arrundo has expired, therefore there are no expenses this year.

- Emergency Supplies/Equipment - $15,000 – Continue with upgrades and supplies for the City's Emergency Operations Center.

COMMUNITY DEVELOPMENT - 4308

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

- Engineering Services – City Engineer – Budget amount - $45,000 – $5,000 decrease. Contract engineering services to assist with development and to provide City engineer services.

COMMUNITY DEVELOPMENT - (CONTINUED)

- Professional Services - General - $10,000. There are various necessary code updates that have been discussed. Last year's budget included staffing $40,000 for a consultant to assist a comprehensive update of various land use codes. Staff is reevaluating the approach to the code updates.There is some money in the budget for consulting services for this or other projects.

- MND for Downtown Specific Plan - $25,000 – SCAG awarded the City a grant of $150,000 to complete a Downtown Specific Plan. Last year the City contributed $5,000 towards the project. The $25,000 budget is for consultants to assist with the preparation of the mitigated negative declaration for the project.

- The City last updated the General Plan in 1992. Many aspects are out of date. There is no requirement to update the General Plan (except for the Housing Element) but there is a letter that the State Attorney General sends out every year suggesting, based on a Northern California court case, that a General Plan may be out of date after eight years. The cost of a General Plan for a City of our size (based on recent ListServ surveys) is $600,000-800,000. General Plan updates typically require 2-3 years to complete. Several years ago the Council assigned $250,000 in reserves for the General Plan update. The budget reflects the moving of the $250,000 from designated reserves to a general fund line item.

- Reclassification of Administrative Aide to Administrative Analyst. The budget reflects the reclassification the position of Administrative Aide in Community Development to Administrative Analyst to reflect the increase in more technical responsibilities of the position. The budget impact is $11,600.

DEVELOPMENT SERVICES - 4309

Development Services includes planning and code enforcement. The Planning Division is responsible for current and long-term planning of the community, development review, subdivision 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.

- Professional Services – Increase by $6,000 to contract for scanning of supplement development plans for electronic archives.

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 ensure 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 – $55,000 – Contract plan checker to supplement staff plan checks. The budget is the same as last year and only used on an as needed basis.

COMMUNITY DEVELOPMENT - (CONTINUED)

- 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 was added last year to accommodate that. The revised estimate for last year is $5,000 but additional funds may be needed this year. Costs would be off-set by an increase in plan check and permit fees.

PUBLIC WORKS

The Public Works Department is comprised of two divisions: Administration/Engineering and Street Maintenance. The department is responsible for engineering design, capital improvements, construction and maintenance of public works infrastructure: streets, traffic signals, sewers, storm drains, sidewalks, and other public works areas like utilities and managing the city's storm water pollution prevention program. The maintenance division budgets include street maintenance, vehicle/yard maintenance and traffic control. Budget highlights include:

Administration/Engineering - 4310

- Engineering Intern – Last year the Intern positions were reduced from three to one, with overall hours reduced due to the hiring of additional full-time positions. This year's budget includes a slight increase of intern hours with a budget increase of $3,800

- Overtime - $2,000 – Addition of overtime hours for inspections in anticipation of major projects such as the Bonita Streetscape project.

- 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 $55,000 – $10,000 decrease. Continue with the practice to contract for consultant services for special projects, management and inspection services for staffing relief and support.

Street Maintenance - 4341

- Professional Services - $23,000 – A portion of the budget is for temporary contract labor during the transition from staff retirement vacancies to contract street sweeping.

- Contract Street Sweeping – $115,000. The City is in the process of transitioning street sweeping to a contractor. The plan is to phase the transition by initially contracting out 65% of sweeping. It was originally anticipated the transition would occur last year. Due to workload the transition is being planned beginning the 2nd quarter of this year.The $115,000 is the anticipated amount for 9 months of the fiscal year.

- NPDES (MS4 Permit) Programs – Collective Budget Amount - $258,500 (total of all sub-categories) The total expense in FY 12-13 was $65,035, FY 13-14 was $184,029, FY 14-15 $115,982 and the revised estimate for FY 15-16 is $156,500. Much of the cost in the past has been for planning.This year the cost of implementation really begins. he budget includes the minimum cost of implementation.It is anticipated that this amount could increase significantly this year, possibly by $1,000,000, depending by many variables. Staff would present to Council budget adjustments at that time.

Vehicle/Yard Maintenance - 4342

- Fuel & Oil – Budget amount - $90,000 – This account is difficult to budget for due the volatility of fuel prices. The revised estimate for this year is $70,000 With the contracting out for a portion of street sweeping next year there will be a fuel cost savings but the dollar amount is difficult to anticipate.

PUBLIC WORKS (CONTINUED)

- 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 - $75,000 – The budget includes $25,000 for the required city-wide speed survey in May 2017.
- General Professional Services - $55,000 – Contract street striping and markers. $5,000 increase due to more streets planned for next year.

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, 21and 22. Budget highlights include:

Facilities - 4410

The Facilities budget includes facilities maintenance personnel salaries, utilities 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:

- Contract and General Maintenance - $48,750 - $18,750 increase over last year. Projects this year include painting of Lone Hill and Pioneer Park restroom buildings.

Civic Center - 4411

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

- Contract and General Maintenance - $39,100 – This account fluctuates each year depending on planned maintenance projects. Last year the most significant project was exterior painting, next year $29,500 is budgeted for an AV system upgrade.

Park Maintenance - 4414

The Park Maintenance budget includes landscape maintenance personnel salaries and maintenance and operations budgets for parks. The majority of park maintenance expense is reflected in Fund 8 funded by the landscape parcel assessment. There are no significant deviations in this account.

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. As with park maintenance, the majority of parkway maintenance expense is reflected in Fund 8.

- Contract Median Islands - $80,000 – Changes in this account reflect the adjustments to the contract with the maintenance contractor due to recent for changes to landscape needs in median islands due to renovations and a cost of living adjustment to the contract amount.

- Water – $118,000. It is extremely difficult to budget for water costs for landscape because of the uncertainty of the exact extent of water restrictions, renovations and rates.The budget reflects a slight increase based upon historic usage and rates. Revised estimate for last year reflects a $52,000 reduction over budget.

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 except:

- Recreation Staff – The budget reflects some changes in Recreation staffing.The previous staffing structure included four full-time Recreation Coordinators and a part-time Intern. The new structure includes one full- time Recreation Supervisor, three full-time Recreation Coordinators and elimination of the Intern and addition of one part-time Administrative Aide. The budget amounts reflect the salary changes.

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 except:

- Elimination of the Locker Room Attendant positions and increase in Building Maintenance Aide budget as they assume those duties.

- Maintenance of Equipment - $19,650 – This budget includes the funds for replacement of an aging spa heater in case it fails this year.

TRANSFERS OUT - 5000

The 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 the past few years we will make recommendations on transfer after the close of the fiscal year.

- Transfer to Fund 04 City Hall/Comm Bldg - $742,270 – Transfer for debt payment on the Civic Center COP.

- Transfer to Landscape Maintenance Fund 08 - $0. Last year's budget anticipated the need to transfer $49,605 to the Landscape Maintenance Fund to make up the difference between expenses and revenue collected from the assessment. Due to the reduction in some expenditures that transfer was not necessary and a transfer is not anticipated this year either.

- Transfers to Infrastructure Fund 12 and Equipment Replacement Fund 70 – In November the Council authorized the transfer of $1,089,500 to Fund 12 and $300,000 to Fund 70.

USE OF RESERVES

This accounts for the use of reserve funds for specific projects. The reserve funds are transferred to the Special Funds for that project.

- Transfer to Infrastructure Fund 12 - Downtown Boardwalk Project – Last year's budget included a transfer of $1,000,000 from reserves for the Bonita project. Based upon the bids, the transfer will be $2.7 million. Other Infrastructure Projects – A transfer from reserves of $654,985 is made to provide the additional funds necessary for the projects included in Fund 12.

- Transfer to Park Development Fund 20 – Last year's budget included a reserve transfer of $291,471 to balance Fund 20, primarily for the Via Verde playground equipment project. $192,434 will be transferred in this year with an additional $119,300 transferred next year.

- Transfer to Open Space District #1 - Last year's budget included a reserve transfer of $44,429 to balance Fund 21 primarily for the Swim and Racquet Club assessment. Due to some unanticipated Quimby fees collected in that Fund the amount of the necessary transfer was reduced to $15,649. A transfer of $225,000 is budgeted for this year to fund the design and plans for Swim and Racquet Club improvements.

- Assigned Fund Balance General Plan - $250,000. Several years ago the City Council had designated $250,000 in reserves for the start of the General Plan Update process. This year's budget moves the reserve funds from reserves to a General Fund line item expense.

GENERAL FUND - FUND BALANCE

Projected expenditures and transfers out are $127,018 less than projected revenues and transfers in. After all budget projections, the proposed expenditures for the 2016-17 budget leaves an ending General Fund Balance of $16,130,974 which is approximately 79% of the annual expenditures.

By prior City Council policy, portions of the total of $16,130,974 Fund Balance in the General Fund have been assigned for specific purposes. As follows:

- Risk Management/ Law Enforcement – Budget amount - $2,843,696 - Assigned for uncovered/unfunded claims or lawsuits and future law enforcement needs.
- Emergency Services – Budget amount - $358,367 - Assigned for expenses as a result of a disaster or emergency.
- 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	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
UNASSIGNED FUND BALANCE	**13,199,732**	**12,047,773**	**14,081,809**	**11,275,912**
ASSIGNED FUND BALANCE RISK/LAW	**2,845,696**	**2,845,696**	**2,845,696**	**2,844,696**
ASSIGNED FUND BALANCE EMERG SRV	**511,923**	**420,023**	**394,167**	**375,767**
ASSIGNED FUND BALANCE GEN PLAN	**250,000**	**250,000**	**250,000**	**250,000**
ASSIGNED FB CITY LOAN TO SA (281-003)	**-**	**1,257,581**	**-**	**1,257,581**
TOTAL GENERAL FUND BALANCE	**16,807,351**	**16,821,073**	**17,571,672**	**16,003,956**
GENERAL FUND DETAIL OF REVENUES				
PROPERTY TAX (311)				
Secured Property (001)	2,445,457	2,554,000	2,503,093	2,590,081
Unsecured Property (002)	96,546	104,000	114,267	107,920
Interest & Redemptions (004)	59,469	70,000	60,000	62,000
AB1389 Pass-through Oblig Frm Cnty (009)	89,528	89,000	89,000	90,000
Residual Tax Distribution Frm Cnty (011)	265,134	271,000	305,114	305,000
Motor Vehicle In Lieu Triple Flip (012)	3,191,036	3,191,000	3,377,948	3,500,000
Misc VDP Taxes # 1 (025)	409		-	-
Misc VDP Taxes # 2 (026)	11		-	-
Administrative Fees (059)	(35,008)	(35,000)	(36,313)	(36,000)
Sub-Total Property Tax	**6,112,582**	**6,244,000**	**6,413,109**	**6,619,001**
SALES TAX (312)				
Sales Tax (75%) General (001)	4,515,782	4,748,000	5,058,276	6,180,000
Sales Tax In-Lieu (25%) Triple Flip (002)	1,327,917	1,192,000	472,394	-
Triple Flip Adj. (003)	-	385,000	737,117	-
Sales Tax Prop 172 (103)	269,671	265,000	265,000	265,000
Sub-Total Sales Tax	**6,113,370**	**6,590,000**	**6,532,787**	**6,445,000**
FRANCHISE TAX (314)				
Franchise Tax/Disposal (001)	1,130,782	1,125,000	1,135,000	1,150,000
Franchise Tax/Electric (002)	404,344	405,000	405,000	413,000
Franchise Tax/Gas (003)	115,478	101,000	96,000	100,000
Franchise Tax/Cable Time Warner (004)	169,853	167,000	180,000	180,000
Franchise Tax/Water (005)	190,781	184,000	144,996	150,000
Franchise Tax/Cable Verizon (006)	266,448	266,000	260,000	260,000
Franchise Tax/Crown Castle USA(NextG) (007)	11,138	11,000	11,374	11,500
Sub-Total Franchise Tax	**2,288,824**	**2,259,000**	**2,232,370**	**2,264,500**
OTHER TAXES (315-317)				
Business License Fees (315-001)	421,399	422,000	423,000	430,000
Film Permits (315-002)	345	-	-	500
PEG Fee (315-003)	79,030	86,000	88,000	88,000
Transient Occupancy Tax (316-001/007)	1,425,666	1,400,000	1,520,000	1,530,000
Documentary Stamp (317-001)	152,948	139,000	145,000	150,000
Sub-Total Other Taxes	**2,079,388**	**2,047,000**	**2,176,000**	**2,198,500**
Total All Taxes	**16,594,164**	**17,140,000**	**17,354,266**	**17,527,001**
BUILDING & OTHER PERMITS (321)				
Building Permits (001)	289,257	200,000	330,000	200,000
Electrical Permits (002)	38,401	24,000	50,000	24,000
Mechanical Permits (003)	22,068	16,000	26,000	16,000
Plumbing Permits (004)	25,615	18,000	30,000	18,000
Grading Permits (005)	12,614	3,600	4,200	3,600
Sewer Permits (006)	1,779	1,100	1,500	2,000
Demolition Permits (007)	2,966	1,000	1,600	1,000
Pool Permits (009)	14,560	5,000	14,000	5,000
NPDES Plan Check (024)	2,645	-	636	500
Plan Checking Engineering (101-103)	5,177	-	5,000	1,250
Maintenance of Permit Plans (104/105)	9,616	7,000	8,500	7,000
PW Building Plan Checking (121/122)	223,547	125,000	250,000	125,000
Sub-Total Building Permits	**648,245**	**400,700**	**721,436**	**403,350**

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
GENERAL FUND DETAIL OF REVENUES (CONTINUED)				
OTHER PERMITS (322)				
Street Permit Fees Engineering (001)	57,010	25,000	37,000	25,000
Annual Parking Permits (002)	18,371	17,400	18,400	18,400
Bingo Permits (003)	75	100	50	50
Temporary Parking Permits (004)	172,124	153,000	185,000	185,000
Storm Water Inspection Permit (005)	-	21,500	17,000	25,000
Sub-Total Other Permits	**247,580**	**217,000**	**257,450**	**253,450**
Total Building/Other Permits	**895,825**	**617,700**	**978,886**	**656,800**
FINES/PENALTIES & CITATIONS (331-332)				
Local Ord Violations (331-001)	73,712	110,000	20,000	25,000
Motor Vehicle Code Violations (331-003)	93,954	68,000	130,000	132,000
Miscellaneous Offenses/Litter (331-005/006)	3,624	2,700	4,500	4,000
Parking Citations (332-001)	189,527	196,000	176,000	180,000
Parking Bail (332-011)	81,317	86,000	86,000	86,000
Administrative Citations (332-015)	5,277	5,000	5,000	5,000
Total Fines & Penalties	**447,411**	**467,700**	**421,500**	**432,000**
USE OF MONEY & PROPERTY (341)				
Interest (341-001)	189,806	171,964	200,000	200,000
Building Rentals (341-002)	117,673	135,000	120,000	120,000
Adair Lease (341-006)	35,429	35,992	35,992	36,350
Principal/Int Loan Repay Sycamore Proj (341-007)	-	-	-	14,880
Principal Pmt 1st Golf Course decr LTD 53 (115-053)	332,418	349,100	340,000	344,100
Total Use of Money & Property	**675,326**	**692,056**	**695,992**	**715,330**
INTERGOVERNMENTAL (353/355)				
MVL Misc Excess Fees (353-001)	15,167	-	14,006	-
Homeowners Exemption (355-001)	17,874	19,000	19,000	19,000
Total Intergovernmental	**33,041**	**19,000**	**33,006**	**19,000**
STATE/FEDERAL/COUNTY GRANTS (356-359)				
Oil Payment Program/UOBG (356-460)	9,593	9,613	9,613	9,613
Recycling Beverage Grant (358-028)	3,309	-	-	-
U.S.D.A. Summer Lunch Program (359-110)	9,785	10,500	10,000	10,500
Total State & Federal Grants	**22,687**	**20,113**	**19,613**	**20,113**
CHARGES FOR CURRENT SERVICES (360)				
Zoning/Subdivision/Environmental Fees (001/004)	21,259	20,000	58,000	20,000
DPRB Fees (005)	10,841	15,000	22,000	15,000
Miscellaneous Planning Fees (006/008)	3,266	2,500	3,000	2,500
Public Hearing Notice Signs (009)	1,980	1,200	4,500	1,500
Monument Inspection (010)	883		-	-
Misc/Overhead Chgs Dev Serv (360-011)	2,304	1,500	1,850	1,500
Total Charges for Current Services	**40,533**	**40,200**	**89,350**	**40,500**
CHARGES FOR ADMINISTRATIVE SERVICES (361)				
Administration of Prop A/C/Measure R (001)	145,229	168,803	150,000	170,000
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)	-	3,000	3,000	3,000
Total Charges for Administrative Services	**470,229**	**496,803**	**478,000**	**498,000**
CHARGES FOR SERVICES OTHER (363/364/365)				
Auto Impound Storage Fees (363-004)	12,648	8,000	8,000	8,000
Street/PW Serv Chgs/City Damages (364-001)	5,126	1,500	10,000	1,500
Processing Easement/Deed (364-003)	1,071		-	-
NPDES Charges (364-024)	13,796	-	12,000	25,000
Sale of Maps & Publications (365-001/006)	2,313	1,200	500	-
Total Charges for Services Other	**34,954**	**10,700**	**30,500**	**34,500**

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
GENERAL FUND DETAIL OF REVENUES (CONTINUED)				
RECREATION FEES & CHARGES (367)				
Fee & Charge Classes (001)	239,270	230,150	245,000	235,150
Excursion Fees (002)	76,459	77,500	80,000	82,000
Sports Fees (003)	51,762	69,300	55,000	52,000
Senior Programs (008)	17,796	15,800	17,600	15,800
Senior Boutique (009)	1,612	1,800	1,200	1,800
Special Events (010)	31,268	28,600	30,500	29,300
Kid's Fun Club (011)	73,012	75,000	77,000	75,000
Sports Field Use Fees (020)	30,937	32,400	25,000	30,500
Total Recreation Fees	**522,116**	**530,550**	**531,300**	**521,550**
SWIM & RACQUET CLUB FEES (368)				
Annual Membership Fees (006)	43,561	52,000	50,000	50,000
Rental Resale Items (007)	271	300	300	300
Fitness Services (008)	-	1,440	600	1,440
Contract Classes (011)	11,900	10,500	12,000	11,500
Silver Sneakers Program (013)	18,828	19,000	19,000	19,000
Daily Rate (016)	21,125	20,000	20,500	21,000
Monthly Pass (017)	6,914	13,000	7,000	11,000
Recreational Swim Fees (020)	17,944	9,200	14,000	14,000
Swimming Lesson Fees (021)	57,066	72,000	69,000	72,000
Junior Guard Program (028)	2,520	2,500	2,520	2,500
Summer Swim Team Fees (031)	9,880	10,000	10,000	10,000
Facility Rental Fees (040)	12,039	16,000	16,500	16,000
Vending Machine Commissions (041)	856	1,700	800	1,500
BUSD Contribution (100)	36,390	38,028	38,028	38,028
Total Swim & Racquet Club	**239,294**	**265,668**	**260,248**	**268,268**
REFUNDS\REIMBURSEMENTS/CONTRIBUTIONS (369/391/393/395)				
Property Insurance - Sculpture (369-001)	39,409	-	5,240	-
WC/Disability Sal Reimbursements (369-002/005)	7,527	5,000	5,700	6,000
WC/Gen Liab Insurance Retro Ref (369-004)	104,813	395,389	395,389	131,494
Investigation Reimb (369-011)	575	1,000	1,000	-
Mandated Costs (369-012)	238,144	-	96,294	-
Turf Removal Rebate (369-023)	-	-	10,500	-
Façade Project Reimb (369-563)	-	-	-	-
Admin Costs Successor Agency (370-002)	172,778	150,000	100,000	100,000
Admin Costs Housing Authority (370-034)	17,489	68,000	20,000	25,000
BUSD School Resource Officer (1/2) (393-005)	116,900	126,940	126,900	135,967
BUSD GAAP (1/4) (393-006)	17,675	19,000	19,000	20,250
Sr Citizen Club Bingo Contribution (393-133)	3,250	3,000	3,000	3,000
Miscellaneous (395-010)	9,396	3,000	4,000	4,000
Total Ref\Reimbursements	**727,956**	**771,329**	**787,023**	**425,711**
SUB-TOTAL GENERAL FUND REVENUE	**20,703,536**	**21,071,819**	**21,679,684**	**21,158,773**
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)	125,000	125,000	125,000	125,000
From Community Parks & Facility (020)	-	-	42,584	-
From AQMD Fund 71 (071)	2,140	2,140	2,137	2,176
Total Transfers	**352,140**	**352,140**	**394,721**	**352,176**
TOTAL GENERAL FUND REVENUE & TRFS	**21,055,676**	**21,423,959**	**22,074,405**	**21,510,949**
TOTAL AVAILABLE FUNDS	**37,863,027**	**38,245,032**	**39,646,076**	**37,514,905**

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

GENERAL FUND 01	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES				
01-4110 CITY COUNCIL				
101 Councilmembers	39,457	39,720	39,720	39,720
021 Travel & Meeting	14,672	16,000	16,000	16,000
Total City Council	**54,129**	**55,720**	**55,720**	**55,720**
01-4120 CITY MANAGER				
101 City Manager (000)	227,535	231,908	231,908	235,850
101 Assistant City Clerk (003)	55,508	61,182	61,182	64,446
103 Overtime	590	300	300	500
010 Legal Advertising	18,275	16,000	19,500	20,000
012 Car Allowance (1)	4,800	4,800	4,800	4,800
016 Publications & Dues	12,259	9,400	14,200	14,200
020 Election Services (001)	71,644	-	-	82,600
021 Travel & Meetings	6,086	4,500	4,300	5,000
033 Special Departmental Supplies	-	1,000	1,000	1,000
Total City Manager	**396,697**	**329,090**	**337,190**	**428,396**
01-4150 ADMINISTRATIVE SERVICES				
101 Assistant City Manager/Dir Adm Serv (004)	174,220	175,091	175,091	178,068
101 Administrative Services Manager (002)	21,896	107,858	107,858	115,161
101 Accounting Supervisor (009)	17,463	78,915	78,915	81,210
101 Finance/Information System Manager (005)	98,727	-	-	-
101 Information System Administrator (007)	78,490	87,048	87,048	89,786
101 Senior Accounting Technician (001)	124,382	-	-	-
101 Accounting Technician (4) (003)	174,299	203,837	195,700	217,411
101 Human Resources Specialist (008)	65,578	65,906	65,906	67,806
101 Parking Code Enforcement Officer (016)	65,578	65,906	65,906	67,680
102 Admin Intern PT (1) (010)	16,600	23,945	23,945	22,907
102 Parking Enforcement Officer PT (5) (016)	60,684	55,778	61,800	62,851
103 Overtime	449	100	1,000	1,000
010 Advertising	3,563	5,000	4,000	4,000
012 Car Allowance (1 + Misc Mileage)	3,586	4,000	4,000	4,000
016 Publications & Dues	3,737	4,500	4,410	4,500
018 Printing	1,781	3,200	2,428	3,050
020 Professional Services (IT serv to 4190)	2,361	9,300	11,500	9,500
020 Pole Banners (001)	-	-	-	5,000
021 Travel & Meeting	3,946	7,500	6,000	7,500
033 Special Departmental Supplies	1,048	700	500	500
038 Equipment	-	500	150	3,250
408 Annual Awards / Program	3,264	5,200	4,562	6,000
424 Accident Prevention Program	2,936	5,100	5,100	5,200
430 Sick Leave Incentive Program	35,979	37,000	42,200	40,000
431 Productivity Program	1,962	5,000	3,000	5,000
433 Physical Examinations	690	700	700	700
434 Employee Training	3,421	6,000	6,000	6,000
435 Employee Assistance Program	4,200	4,200	4,200	4,200
Total Administrative Services	**970,840**	**962,284**	**961,919**	**1,012,280**
01-4170 CITY ATTORNEY				
020 Contract Legal Services (000)	98,755	110,000	117,000	110,000
020 Contract City Prosecutor (001)	58,866	36,000	15,000	20,000
Total City Attorney	**157,621**	**146,000**	**132,000**	**130,000**

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 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)	41,778	42,700	42,000	42,000
014 General Insurance (000)	281,619	261,826	263,091	325,215
014 Property Insurance (001)	90,599	92,411	94,611	96,000
014 Environmental Liability Insurance (002)	12,954	-	-	-
015 Equipment Maintenance (000)	46,086	32,600	47,267	50,310
015 Telephone Maintenance (003)	248	248	500	4,000
016 Publications & Dues	34,689	37,500	38,500	39,000
017 Postage	18,454	24,000	23,000	23,000
018 Printing & Duplication	3,553	5,200	2,800	5,400
019 Rent of Property & Equipment	2,284	2,900	2,800	2,800
020 Professional Services/Audit (000)	34,389	38,000	39,900	43,500
020 Computer Professional Services (002)	90,058	125,200	104,000	110,000
020 Collection Professional Services (003)	5,406	6,500	4,500	6,000
020 Tuition Assistance (005)	3,329	6,000	5,000	6,000
020 Public Access Contract Assistance (006)	76,125	79,300	78,500	80,800
020 Sales/Prop Tax Analysis (007)	28,313	25,000	29,000	31,000
020 Process Fees Credit Card Payments (019)	36,457	36,000	18,500	19,000
020 Spec Proj ADA Transition Plan Consultant (022)	-	50,000	50,000	2,000
020 GIS Annual Update/Licenses (026) frm Fund 70	61,048	22,750	23,630	30,000
020 Recycling Grant - Mrkt Sites (028)	8,377	-	-	-
020 City Web Page Host Services (033)	5,005	5,000	5,000	17,000
020 T1 Internet/ Wireless Cards (034)	23,598	22,900	24,500	24,500
020 Accela Software Migration (035)	69,143	434,000	434,000	-
022 City Cell Phones (003)	11,905	10,000	12,000	12,000
030 Office Supplies (000)	20,945	20,000	22,000	22,000
030 Computer Supplies (001)	6,691	3,560	6,200	6,000
033 Special Department Supplies	4,158	6,900	6,000	6,500
038 Public Access Equipment (001)	41,328	23,900	23,900	15,000
041 First Street Parking Lot 418 (002)	-	-	-	-
041 Catching Frog Sculpture Repl (003)	44,440	-	3,000	-
200 PERS Contribution (8.003%+Liability) (001)	801,653	999,105	1,095,105	1,059,486
200 Health Insurance & Optional Benefits (002)	1,044,930	1,193,520	1,130,500	1,147,560
200 PARS Part Time Emp (1.3%) (003)	8,146	6,768	8,000	8,387
200 Medicare Insurance (004)	78,137	81,586	85,000	89,126
200 Retiree Health Benefits (005)	23,437	29,208	32,000	34,000
200 Staff Retirement Vac/Sick Pay (006)	137,783	85,000	-	-
200 Workers Comp Insurance (014)	188,520	158,757	158,757	152,396
200 Unemployment Insurance (016)	2,859	15,000	5,000	10,000
200 Long Term Disability/Life Ins (018)	89,840	85,737	87,000	50,000
200 Deferred Comp Match Program (019)	80,968	91,200	89,000	87,600
200 Cell Phone Allowance (020)	9,285	9,360	9,360	9,360
200 Notary Public Commission Stipend (021)	1,163	900	900	900
460 Oil Payment Program/UOBG (041)	7,241	9,613	9,613	9,613
Total General Services	**3,621,941**	**4,225,149**	**4,159,434**	**3,722,453**
01-4210 PUBLIC SAFETY				
015 Maintenance of Equipment	75	500	500	500
018 Printing	1,016	1,200	1,200	1,200
Sub-Total M & O	**1,091**	**1,700**	**1,700**	**1,700**
020 District Attorney (003)	-	300	300	300
020 Helicopter Services (004)	-	500	500	500
020 General Law/Traffic/Enforcement-12 (006)	4,318,800	4,427,000	4,427,000	4,589,530
020 Community Services Officers-1 (008)	56,544	60,000	60,000	62,000

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4210 PUBLIC SAFETY (CONTINUED)				
020 Law Enforcement Technician-1 (009)	84,847	88,000	88,000	90,500
020 Special Assignment Deputys-3 (012)	467,402	479,000	479,000	497,000
020 Liability Trust Fund (014)	232,262	318,000	318,000	521,300
020 Team Leader-0 (015)	-	-	-	-
020 Supplemental Sergeant (1) (016)	204,966	210,000	210,000	218,000
020 License Investigator (017)	91	500	900	500
020 Star Deputy (Holy Name of Mary) (019)	3,222	3,100	3,100	3,200
020 School Resource Officer (021) **Portion Pd in Fd .41**	193,701	200,000	200,000	200,000
020 GAAP Contract (022) **Portion Pd in Fd. 41**	39,000	41,000	41,000	40,000
020 Code Red Notification System (026)	15,000	15,000	15,000	15,000
020 Contract Contingency (027)	-	145,000	-	50,000
Sub-Total Contract Law	**5,615,835**	**5,987,400**	**5,842,800**	**6,287,830**
021 Travel & Meeting	-	1,000	500	500
022 Telephone	41	-	-	-
038 Electronic Ticket Writers	2,367	4,900	-	-
411 Parking Administration	13,597	13,500	13,500	13,500
411 Parking Citation Adjudication (001)	945	1,500	1,000	1,000
412 Maintenance of Prisoners	666	500	1,200	1,000
413 Animal Control Services	128,962	131,484	131,500	137,000
428 Community Involvement Program Crime Prevention	4,739	5,000	5,500	5,500
Sub-Total Other Services	**151,317**	**157,884**	**153,200**	**158,500**
Total Public Safety	**5,768,243**	**6,146,984**	**5,997,700**	**6,448,030**
001-4211 RISK MANAGEMENT/LAW ENFORCEMENT				
014 Uninsured Claims (003)	-	1,000	1,000	1,000
Total Risk Management/Law Enforcement	**-**	**1,000**	**1,000**	**1,000**
001-4212 EMERGENCY SERVICES				
020 Emergency Services (001)	1,840	1,900	1,900	1,900
020 Radio Repairs (002)	-	500	500	500
033 Emergency Supplies/Equipment	3,822	10,000	16,000	15,000
078 Emer Srv/Williams Fire/Mitigation Measures (000)	6,845	3,000	-	-
078 Golden Hills Road (003)	80,000	-	-	-
Total Emergency Services	**92,507**	**15,400**	**18,400**	**17,400**
01-4308 COMMUNITY DEVELOPMENT				
101 Assistant City Manager of Comm Dev (000)	191,644	192,602	192,602	195,876
101 Administrative Analyst (1) (002)	66,894	65,906	65,906	77,552
102 Housing Intern (1) (001)	-	18,500	10,000	18,800
012 Car Allowance (1)	3,000	3,000	3,000	3,000
016 Publications & Dues	860	1,200	600	1,200
018 Printing	-	500	500	500
020 Engineering Services - City Engineer (002)	49,691	50,000	37,000	45,000
020 General Plan Update (004)	-	-	-	250,000
020 Staffing Assistance - Accela (017)	-	15,000	-	-
020 Zoning Code Update (018)	-	40,000	15,000	10,000
020 MND for Downtown Specific Plan (019)	-	-	-	25,000
021 Travel & Meeting	7,136	8,500	13,000	10,000
033 Special Departmental Supplies	-	700	250	750
041 Capital Outlay	350	-	14,700	-
Total Community Development	**319,575**	**395,908**	**352,558**	**637,678**

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4309 DEVELOPMENT SERVICES				
101 Planning Manager (008)	-	101,543	53,000	111,488
101 Senior Planner (014)	98,575	99,796	99,796	103,209
101 Associate Planner (2) (017)	150,906	159,459	159,459	166,903
101 Code Compliance Officer (2) (016)	125,957	128,598	109,598	124,064
101 Administrative Secretary (009)	58,284	58,575	58,575	59,571
101 Departmental Assistant (018)	40,612	43,316	43,316	46,249
102 Planning Intern PT (001)	19,177	18,500	14,000	18,500
103 Overtime	1,061	1,000	750	1,000
012 Car Allowance (4)	7,635	9,600	9,600	9,600
016 Publications & Dues	1,394	4,000	3,500	4,000
018 Printing & Duplicating	110	500	100	500
020 Professional Services/Fees (000)	1,469	1,800	500	7,000
020 Filing & Environmental Fees (001)	2,256	3,000	-	1,000
020 Nuisance Abatement Officer (002)	-	1,000	500	1,000
020 Nuisance Abatement (003)	-	5,000	-	5,000
021 Travel & Meeting Staff/Comm (000/001)	13,977	9,000	13,000	12,000
033 Special Departmental Supplies	876	1,000	1,200	1,200
033 Spec Supp Public Hearing Notice Signs (001)	1,400	2,000	1,500	2,000
Total Development Services	**523,689**	**647,687**	**568,394**	**674,284**
01-4310 PUBLIC WORKS ADMIN/ENG				
101 Director of Public Works (004)	161,780	162,589	162,589	165,353
101 Senior Engineer (010)	125,815	126,444	126,444	128,988
101 Associate Engineer (006)	99,223	101,485	101,485	103,210
101 Environmental Services Coordinator (003)	57,844	65,714	55,000	58,677
101 Public Works Inspector (007)	-	65,902	41,000	75,858
101 Administrative Aide (008)	-	54,571	50,000	56,983
101 Administrative Secretary (009)	54,440	56,580	56,580	58,152
102 Engineering Intern PT 3 (000)	31,933	45,778	17,000	21,150
102 Office Assistant PT (005)	22,833	-	-	-
012 Car Allowance (3)	7,800	7,800	7,800	7,800
016 Publication & Dues	3,303	4,000	4,000	4,000
020 Conversion Plans to Laserfic (000)	8,567	-	-	-
020 Engineering Plan Check Serv (003)	-	5,000	4,000	5,000
020 Engineering Services (004)	-	6,000	5,000	6,000
020 Project Management Services (006)	62,658	65,000	55,000	55,000
020 GIS ArcView Development/Training (007)	3,256	15,000	15,000	15,000
021 Travel & Meeting	2,893	7,000	6,000	7,000
033 Special Departmental Supplies	908	3,000	1,800	3,000
Total PW Admin/Eng	**643,253**	**791,863**	**708,698**	**773,171**
01-4311 BUILDING & SAFETY				
101 Building & Safety Superintendent (006)	131,805	132,464	132,464	134,716
101 Building Inspector/Plans Examiner & Bldg Ins. I (2) (008)	160,400	168,660	168,660	175,024
101 Building Permit Technician II (009)	61,156	65,960	65,960	68,780
103 Overtime	-	500	1,000	750
012 Car Allowance (1)	3,000	3,000	3,000	3,000
016 Publications & Dues	646	2,000	2,000	4,500
018 Printing	382	1,100	1,100	1,200
020 Contract Plan Check (001)	74,721	55,000	55,000	55,000
020 Contract Inspector (002)	-	2,400	500	4,000
020 Special Project Plan Check/Inspections (004)	-	40,000	5,000	40,000
021 Travel & Meeting	4,561	6,500	6,500	7,000
029 Uniforms	559	900	900	1,000
033 Special Departmental Supplies	3,154	1,800	600	1,800
Total Building & Safety	**440,384**	**480,284**	**442,684**	**496,770**

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4341 STREET MAINTENANCE				
101 PW Maintenance Superintendent (000)	114,201	114,772	114,772	116,723
101 PW Maintenance Supervisor (002)	84,573	69,856	69,856	74,586
101 Equipment Operator (2) (003)	119,526	122,926	122,926	126,235
101 Public Works Leadworker (004)	67,668	68,006	68,006	69,162
101 Street Maintenance Worker II & I (2) (005)	96,367	104,251	103,000	104,404
103 Overtime (000)	5,871	7,000	7,000	7,000
103 Stand By Pay (002)	8,370	15,000	15,000	15,000
016 Publications & Dues	150	500	500	500
019 Equipment Rental Misc Projects (000)	3,920	4,000	4,000	4,500
020 Professional Services (000)	4,710	13,000	40,000	23,000
020 Graffiti Removal (003)	9,652	15,000	15,000	15,000
020 Downtown Boardwalk Maint (005)	6,591	10,000	10,000	10,000
020 Vehicle Parking District Maint (007)	21,176	20,000	20,000	20,000
020 Contract Street Sweeping (008)	-	75,000	-	115,000
021 Travel & Meeting	182	1,000	1,600	1,000
024 NPDES General (001)	18,211	20,000	20,000	20,000
024 NPDES SUSUMP Plan Checks (002)	2,854	15,000	3,000	15,000
024 NPDES Advertising (010)	7,760	8,000	8,000	8,000
024 NPDES Printing (018)	-	500	500	500
024 NPDES Professional Services (020)	87,103	672,000	120,000	210,000
024 NPDES Capital Outlay (041)	-	5,000	5,000	5,000
028 Hazardous Waste Disposal	7,002	10,000	10,000	10,000
029 Uniforms	3,103	4,000	4,000	4,000
033 Special Departmental Supplies (000)	56,691	55,000	55,000	57,000
Total Street Maintenance	**725,681**	**1,429,811**	**817,160**	**1,031,610**
01-4342 VEHICLE/YARD MAINTENANCE				
101 Equipment Mechanic (008)	59,764	60,063	60,063	62,116
103 Overtime	108	500	500	500
011 Vehicle/Equipment Parts & Supplies (000)	29,341	35,000	35,000	37,000
011 Vehicle/Equipment Fuel & Oil (001)	66,731	90,000	70,000	90,000
011 Sweeper Parts & Supplies (002)	34,277	20,000	35,000	20,000
011 Rental Program for Pool Vehicles (003)	689	2,000	2,000	2,000
016 Publication & Dues	-	200	200	200
020 Vehicle/Equipment Service & Repairs (001)	32,136	40,000	40,000	40,000
020 Yard Maintenance (003)	17,829	25,000	25,000	25,000
021 Travel & Meeting (000)	-	200	200	200
022 Electricity (001)	12,277	14,000	14,000	15,000
022 Gas (002)	679	1,200	1,200	1,200
022 Water (004)	4,149	4,000	4,000	4,000
029 Uniforms (000)	39		-	-
031 Janitorial Supplies	1,964	3,000	3,000	3,000
033 Special Departmental Supplies (000)	21,681	20,000	20,000	22,000
041 Yard Bldgs Upgrades/Repairs (011)	15,402	16,000	16,000	23,000
Total Vehicle/Yard Maintenance	**297,066**	**331,163**	**326,163**	**345,216**
01-4345 TRAFFIC CONTROL				
101 Public Works Leadworker (000)	67,668	68,006	68,006	69,162
101 Street Maintenance Worker II (005)	58,270	64,390	29,281	-
103 Overtime	570	3,000	3,000	3,000
016 Publication & Dues	75	300	300	300
020 General Professional Services (000)	41,733	50,000	50,000	55,000
020 Traffic Engineering Services (001)	37,217	50,000	55,000	75,000
021 Travel & Meeting	-	1,000	1,000	1,000
033 Special Departmental Supplies (000)	38,336	40,100	40,000	42,000
038 Traffic Sign Evaluation Program (001)	-	4,000	-	4,000
Total Traffic Control	**243,869**	**280,796**	**246,587**	**249,462**

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4410 FACILITIES				
101 Director of Parks & Recreation (1/2) (000)	80,890	81,295	81,295	82,677
101 Facilities Manager (006)	119,981	120,584	120,584	122,634
101 Facilities Maintenance Supervisor (005)	85,166	85,592	76,567	67,987
101 Facilities Maintenance Worker II, II & I (3) (004)	157,982	172,356	167,019	166,799
102 Building Maintenance Aides PT (000)	59,203	69,948	65,000	69,226
103 Overtime	270	2,000	1,000	2,000
012 Car Allowance	2,448	2,400	2,400	2,400
015 Maintenance of Equipment	5,162	6,000	6,000	6,500
016 Publications & Dues	150	150	150	275
021 Travel & Meeting	285	600	600	600
022 Electricity (001)	50,709	54,000	60,000	60,000
022 Gas (002)	561	1,000	900	1,000
022 Telephone (003)	2,165	1,800	1,800	1,800
023 Contract & General Maintenance (000)	15,618	30,000	20,000	48,750
023 Maintenance Syc Cyn Ranch/House (922)	8,279	7,500	7,500	7,500
029 Uniforms	1,468	2,200	1,500	2,000
031 Janitorial Supplies	3,763	4,000	4,000	4,000
033 Special Departmental Supplies	4,149	5,000	5,000	5,000
041 Capital Outlay/Decorations/Fac Tools	1,911	4,500	4,500	5,000
041 Sycamore Cyn Eques Restroom/Off Proj (002)	-	-	-	-
Total Facilities	**600,160**	**650,925**	**625,815**	**656,148**
01-4411 CIVIC CENTER				
015 Maintenance of Equipment	38,650	30,800	32,800	31,700
020 Professional Services	1,310	2,360	2,300	1,560
022 Electricity (001)	79,548	89,000	89,000	89,000
022 Gas (002)	6,463	10,000	10,000	10,000
022 Telephone (003)	1,250	1,300	1,300	1,300
022 Water (004)	487	500	500	500
023 Contract & General Maintenance (000)	54,323	52,000	52,000	55,000
031 Janitorial Supplies	3,607	4,000	4,000	4,000
033 Special Departmental Supplies	4,707	5,200	5,200	5,200
041 Capital Outlay	6,000	6,000	6,000	6,000
Total Civic Center	**196,345**	**201,160**	**203,100**	**204,260**
01-4412 SENIOR CENTER				
015 Maintenance of Equipment	6,205	12,400	12,400	29,600
022 Electricity (001)	25,123	28,500	28,800	28,500
022 Gas (002)	1,198	3,000	2,000	2,000
022 Telephone (003)	606	600	550	600
023 Contract & General Maintenance (000)	20,241	48,100	48,100	39,100
031 Janitorial Supplies	2,702	3,500	3,500	3,500
033 Special Departmental Supplies	1,246	3,000	3,000	3,000
041 Capital Outlay	6,978	7,000	7,000	7,000
Total Senior Center	**64,299**	**106,100**	**105,350**	**113,300**
01-4414 PARK MAINTENANCE				
101 Landscape Maint Manager (1/2) (000)	42,847	45,264	45,264	49,594
101 Landscape Maint Supervisor (1/2) (001)	36,549	38,582	38,582	41,194
101 Landscape Maintenance Worker II & I (2) (002)	104,781	113,842	113,842	112,417
101 Municipal Arborist (1/2) (004)	39,679	40,602	46,000	36,134
103 Overtime	1,449	1,400	800	1,400
015 Maintenance of Equipment	635	2,000	2,000	2,000
016 Publications & Dues	1,545	1,335	1,320	975
018 Printing	-	200	200	200
020 Contract Equestrian Trail Maint (004)	30,206	33,200	30,400	33,200
020 Contract Pest Control (006)	1,163	5,000	3,000	5,000

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4414 PARK MAINTENANCE CONTINUED				
021 Travel & Meetings	669	800	800	800
029 Uniforms	885	1,500	1,500	1,500
033 Special Departmental Supplies	5,203	5,000	5,000	5,000
Total Park Maintenance	**265,611**	**288,725**	**288,708**	**289,414**
01-4415 MEDIAN & PARKWAY MAINTENANCE				
101 Landscape Maint Manager (1/2) (000)	42,847	45,264	45,264	49,594
101 Landscape Maint Supervisor (1/2) (001)	36,549	38,582	38,582	41,194
101 Landscape Maintenance Worker II & I (2) (003)	108,273	115,878	105,878	107,716
101 Municipal Arborist (1/2) (004)	39,679	40,602	46,000	36,134
101 Equipment Operator (006)	62,609	64,390	64,390	65,484
103 Overtime	157	3,000	1,000	3,000
016 Publications & Dues	862	460	440	1,672
020 Contract Median Islands (002)	74,753	75,700	68,700	80,000
020 Median Island Renovations (009)	8,880	10,000	18,000	10,000
021 Travel & Meetings	45	850	850	850
022 Electricity (001)	9,602	9,500	9,600	9,600
022 Water (004)	127,783	142,000	90,000	118,000
029 Uniforms	1,356	1,300	1,300	1,300
033 Special Departmental Supplies	1,986	4,000	4,000	4,000
Total Parkways & Median Island Maint	**515,381**	**551,526**	**494,004**	**528,544**
01-4420 RECREATION				
101 Director of Parks & Recreation (1/2) (000)	80,890	81,295	81,295	82,677
101 Recreation Services Manager (001)	112,747	115,110	115,110	117,066
101 Recreation Supervisor (002)	-	-	-	67,013
101 Recreation Coordinator (4) (004)	169,468	249,845	249,845	191,329
101 Departmental Assistant (2) (005)	101,191	103,677	103,677	106,081
101 Office Assistant Sr. Ctr (006)	30,503	42,134	36,000	32,611
102 Recreation Leaders PT (001)	56,727	50,441	50,000	51,310
102 Drill Team Instructor PT (003)	15,108	15,192	15,192	16,206
102 Recreation Coordinator P/T (1) (004)	53,546	-	-	-
102 Recreation Intern P/T (1) (005)	-	18,500	15,000	-
102 Admin Aide P/T (006)	-	-	-	38,425
102 Receptionist Senior Ctr. PT (013)	24,413	23,870	23,870	24,529
102 Student Union Staff (014)	64,277	64,384	64,384	71,465
102 Fee & Charge Personnel PT (020)	118,595	145,658	139,000	143,203
103 Overtime (000)	105		400	-
012 Car Allowance (2)	5,400	6,000	5,500	6,000
013 Senior Programs (003)	24,189	26,500	27,000	27,000
013 Senior Boutique (009)	1,379	1,500	1,300	1,500
016 Publications & Dues	1,320	1,450	1,500	1,615
018 Printing & Duplication	2,238	5,000	4,000	5,000
019 Rent of Property & Equipment	4,787	11,640	6,000	10,400
020 Instructor Services	161,066	153,200	169,500	151,800
021 Travel & Meeting	4,393	3,600	2,400	5,400
033 Special Departmental Supplies	19,481	22,700	22,700	22,700
034 Fee & Charge Programs (001-011)	88,908	103,150	98,900	110,200
034 Active Net Fees (020)	31,471	34,000	34,000	37,000
110 Summer Food Program	8,627	10,000	9,000	10,000
Total Recreation	**1,180,829**	**1,288,846**	**1,275,573**	**1,330,530**

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4430 SWIM & RACQUET CLUB				
102 Maintenance Operator PT (001)	30,393	30,440	30,440	30,958
102 Supervising Lifeguard/Instr PT (002)	8,120	12,925	12,300	13,145
102 Senior Lifeguard PT (003)	5,889	7,564	6,400	7,692
102 Cashiers PT (004)	71,964	78,024	75,000	79,352
102 Lockerroom Attendants PT (005)	370	2,353	-	-
102 Lifeguards PT (006)	35,239	50,256	45,000	52,531
102 Building Maintenance Aide PT (009)	13,412	16,867	15,000	19,892
102 Instructors Personnel PT (020)	32,213	88,943	77,500	87,195
103 Overtime	-	-	-	-
010 Advertising	(316)	1,500	1,500	1,500
012 Car Allowance (1)	78	475	150	475
015 Maintenance of Equipment	24,195	13,000	21,600	19,650
016 Publications & Dues	220	250	270	270
018 Printing	354	1,000	800	1,000
019 Rent of Property & Equipment	1,697	1,800	1,800	1,800
020 Professional Services	44,527	10,300	14,000	12,300
021 Travel & Meeting	25	750	650	1,450
022 Electricity (001)	43,999	54,000	54,000	54,000
022 Gas (002)	23,054	28,000	26,000	28,000
022 Telephone (003)	2,384	2,200	1,300	1,200
022 Water (004)	12,080	13,800	12,500	13,800
023 Contract & General Maintenance (000)	21,425	26,900	26,900	23,300
029 Uniforms	2,143	2,400	2,400	2,600
031 Janitorial Supplies	2,776	3,200	3,200	3,200
033 Special Departmental Supplies	24,161	27,600	27,600	27,800
034 Fee & Charge Supplies	3,083	8,150	6,500	8,150
041 Capital Outlay (001)	582	17,400	17,000	5,100
Total Swim & Racquet Club	**404,067**	**500,097**	**479,810**	**496,360**
SUB-TOTAL GENERAL EXPENDITURES	**17,482,187**	**19,826,518**	**18,597,967**	**19,642,026**
01-5000 Transfers Out/Loans				
099 Transfer to City Hall/CB Plz Fund 04 (004)	742,830	742,720	746,570	742,620
099 Transfer to Landscape Maint Fund 08 (008)	21,338	49,605	-	-
099 Transfer to Infrastructure	245,000	-	1,089,500	-
099 Transfer to Park Dev Fund 20 (020)	50,000	-	-	-
099 Transfer to Equip Replacement 70 (070)	-	-	300,000	-
Total Transfers Out/Loans	**1,059,168**	**792,325**	**2,136,070**	**742,620**
01-5000 Use of Reserves				
099 Reserves to Infrastructure (012)	1,020,000	1,000,000	2,700,000	654,985
099 Reserves to Park Dev Fund 20 (020)	-	291,471	192,434	119,300
099 Reserves to Open Space Dist. # 1 (021)	-	44,429	15,649	225,000
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**	**2,908,083**	**999,285**
TOTAL GENERAL FUND EXP/TRFS	**20,291,355**	**21,954,743**	**23,642,120**	**21,383,931**
FUND BALANCE DETAIL				
UNASSIGNED FUND BALANCE (281-001)	**14,081,809**	**11,533,402**	**11,275,912**	**11,671,330**
ASSIGNED FB RISK MGT/LAW ENF (281-076)	**2,845,696**	**2,844,683**	**2,844,696**	**2,843,696**
ASSIGNED FB EMERG SERVICES (281-078)	**394,167**	**404,623**	**375,767**	**358,367**
ASSIGNED FB GENERAL PLAN (281-079)	**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	**17,571,672**	**16,290,289**	**16,003,956**	**16,130,974**
TOTAL EXP/TRFS/AND FUND BALANCE	**37,863,027**	**38,245,032**	**39,646,076**	**37,514,905**

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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

Public Works capital improvement projects are primarily budgeted in Funds 2, 12, 73 and 74. There are a number of significant projects that are carry-over from this year or and have been planned for next year based upon the concept shared with the Council a few years ago to save up funds and schedule “super” projects. This is a “super” project year.

The revenue for this fund comes from State Gas Tax which is subject to a “triple-flip formula” and relies on State estimates. Because of this formula process and the significant reduction in gas consumption, revenues from gas tax have seen a significant decline over the past few years. Total gas tax revenue for the past few years is:

FY 13 – 14 - $1,115,116
FY 14 – 15 - $1,039,668
FY 15 – 16 - $777,186 (estimate)
FY 16 – 17 - $716,375 (projected)

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

- Annual Pavement Preservation Program – Budget amount $700,000 – Annual street program of slurry seal, pavement repairs and other pavement Total project preservation techniques. The last year’s project and budget are being carried over to combine with this year’s project. Total project amount is $1,510,000 with amounts also budgeted in Funds 12, 73 and 74.

- San Dimas Ave. – Puddingstone to Via Verde - $300,000 – Total project is $1,800,000 with amounts also budgeted in Funds 12, 73 and 74.

- Cienega Ave – Lone Hill to Arrow Hwy. - $400,000 – Total project is $1,300,000 with amounts also budgeted in Funds 12 and 74.

- Badillo et al - $100,000 – Total project is $1,870,000 with amounts also budgeted in Funds 12, 73 and 74

- Transfer to General Fund – Budget amount $225,000 – The transfer reimburses the General Fund for personnel costs associated with eligible street improvement projects.

- Other Maintenance and Repair - $166,000 – City-wide and town core sidewalk repairs.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
STATE GAS TAX FUND 02				
RESTRICTED FUND BALANCE	**664,350**	**1,237,574**	**1,257,763**	**1,653,291**
REVENUE				
Interest (341-001)	2,598	2,000	5,600	5,800
Gas Tax Section 2103 (358-002)	391,616	168,000	161,879	81,875
Gas Tax Section 2106 (358-003)	134,138	114,000	107,322	110,625
Gas Tax Section 2107 (358-004)	282,522	289,000	291,692	301,069
Gas Tax Section 2107.5 (358-005)	12,000	6,000	6,000	6,000
Gas Tax Section 2105 (358-014)	219,392	212,000	210,293	216,806
Total Revenue	**1,042,266**	**791,000**	**782,786**	**722,175**
Total Available Funds	**1,706,616**	**2,028,574**	**2,040,549**	**2,375,466**
EXPENDITURES				
Professional Services (4841-020-000)	2,200	2,000	2,258	2,300
Annual Pavement Preservation Zn G (4841-554-007)	85,086	350,000	-	700,000
Hazardous Sidewalk Repair (4841-559-001)	59,561	65,000	65,000	65,000
City Wide Pavement Maintenance (4841-559-005)	66,167	85,000	85,000	85,000
Town Core Sidewalk Repair (4841-559-007)	7,985	10,000	10,000	10,000
Lonehill Ave Rehab Arrow/Cienega (4841-601-003)	2,854	-	-	-
Badillo et al (4841-639-000)	-	-	-	100,000
Cienega Ave - LH to Arrow Hwy (4841-638-002)	-	-	-	400,000
S.D.A. (Via Verde 57 fwy-S.D.A.-Puddingstone(4841-929-004)	-	-	-	300,000
Transfer to General Fund (5000-099-001)	225,000	225,000	225,000	225,000
Total Expenditures	**448,853**	**737,000**	**387,258**	**1,887,300**
RESTRICTED FUND BALANCE	**1,257,763**	**1,291,574**	**1,653,291**	**488,166**
Total Estimated Requirements and Restricted Fund Balance	**1,706,616**	**2,028,574**	**2,040,549**	**2,375,466**

Fund 03 - Walker House LLC

This Fund was set up for the Walker House LLC that was established for the tax credit program.This fund received revenue from the tax credit distribution. Annually it receives revenue generated from uses of the house and repayment of the loan from the Redevelopment Agency. With the new Concessionaire Agreement the budget project rent revenue and utility expense off sets. The tax credit arrangement expired last year so the nominal expenses associated with that arrangement are no longer incurred. Expenses include insurance, maintenance and utilities for the house.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
WALKER HOUSE LLC FUND 03				
ASSIGNED FUND BALANCE	**222,331**	**212,777**	**230,248**	**277,540**
REVENUE				
Interest (341-001)	675	500	500	500
Rents/Concessions (341-002)	5,586	50,000	37,000	40,000
Historic Tax Credits (393-030)	428		-	-
Utilities Reimbursement (369-022)	-	5,000	2,700	2,800
Interest Fr 38 for Loan (341-038)	65,505	62,157	62,157	58,641
Principal Fr 38 for Loan (FB) (116-030)	66,965	70,313	70,313	73,829
Total Revenue	**139,159**	**187,970**	**172,670**	**175,770**
Total Available Funds	**361,490**	**400,747**	**402,918**	**453,310**
EXPENDITURES				
Property Insurance (4410-014-000)	39,096	39,878	39,378	40,000
Maint of Equipment (4410-015-000)	17,792	18,200	18,200	18,400
Professional Services/Fees/Taxes (4410-020-001)	10,997	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	2,000	2,000
Electricity (4410-022-001)	11,645	9,500	9,000	9,600
Gas (4410-022-002)	525	-	-	-
Telephone (4410-022-003)	1,908	2,400	2,300	2,400
Water (4410-022-004)	6,307	7,800	6,000	6,600
Maintenance of Grounds (4410-023-000)	15,653	16,000	14,500	16,000
Maintenance of Building (4410-023-001)	1,310	5,800	4,000	5,800
Exterior Painting (4410-023-002)	-	-	-	-
Janitorial Supplies (4410-031-000)	605	1,000	1,000	1,000
Spec Dept Supplies (4410-033-000)	404	5,000	2,000	5,000
Vandalism Expense (4410-036-000)	-	5,000	2,000	5,000
Total Expenditures	**131,242**	**151,278**	**125,378**	**136,800**
ASSIGNED FUND BALANCE	**230,248**	**249,469**	**277,540**	**316,510**
Total Estimated Requirements and Assigned Fund Balance	**361,490**	**400,747**	**402,918**	**453,310**

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 proceeds from the COP. Beginning in FY 11-12 the only ongoing expense is the annual COP debt service which is funded by a General Fund transfer.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
CITY HALL/COMM BLDG/PLAZA FUND 04				
ASSIGNED FUND BALANCE	**-**	**-**	**-**	**-**
REVENUE				
Transfer in From Fund 01 (500-001)	742,830	742,720	746,570	742,620
Total Revenue	**742,830**	**742,720**	**746,570**	**742,620**
Total Available Funds	**742,830**	**742,720**	**746,570**	**742,620**
EXPENDITURES (4411)				
Trustee Services (020-521)	2,600	2,250	6,100	2,600
Interest on COPS (049-026)	240,230	225,470	225,470	210,020
Principal on COPS (049-027)	500,000	515,000	515,000	530,000
Total Expenditures	**742,830**	**742,720**	**746,570**	**742,620**
ASSIGNED FUND BALANCE	**-**	**-**	**-**	**-**
Total Estimated Requirements and Assigned Fund Balance	**742,830**	**742,720**	**746,570**	**742,620**

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

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
SEWER EXPANSION FUND 06				
ASSIGNED FUND BALANCE	**1,059,045**	**1,053,374**	**1,108,882**	**1,122,711**
REVENUES				
Industrial Waste/Co Reimb. (364-002)	52,253	35,000	42,000	35,000
Miscellaneous Sewer Chrgs. (364-009)	500	200	500	500
Bonelli Sewer Maintenance (372-002)	7,442	7,829	7,829	8,500
Sewer Connection Fees (392-001)	23,871	10,000	20,000	10,000
Total Revenue	**84,066**	**53,029**	**70,329**	**54,000**
Total Available Funds	**1,143,111**	**1,106,403**	**1,179,211**	**1,176,711**
EXPENDITURES				
Industrial Waste Charges (4310-020-002)	26,296	40,000	40,000	40,000
Sewer Master Plan Study (4310-020-003)	2,368	75,000	-	75,000
Sewer Management System (4310-020-004)	-	2,000	1,500	2,000
Miscellaneous Sewer Projects (4841-604-000)	5,565	15,000	15,000	15,000
Total Expenditures	**34,229**	**132,000**	**56,500**	**132,000**
ASSIGNED FUND BALANCE	**1,108,882**	**974,403**	**1,122,711**	**1,044,711**
Total Estimated Requirements and Assigned Fund Balance	**1,143,111**	**1,106,403**	**1,179,211**	**1,176,711**

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 and 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 $135,000 next year.

- Downtown Decorative Lighting – Budget amount $120,000. 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 Lights – Budget amount this year of $790,000 for the electrical and upgrade of additional street lighting as part of Boardwalk Replacement Project.

- Woodglen Lighting Review - $25,000 – Analysis of possible upgrades to street lights in the Woodglen neighborhood.

- Covina/Badillo Signal Upgrade - $105,000 – Upgrade of the traffic signal at Covina and Badillo as part of the Badillo street project.

- Foothill/San Dimas Canyon - $140,000 – Cooperative project with the County to upgrade the signal phasing at that intersection.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
CITY WIDE LIGHTING DISTRICT FUND 07				
RESTRICTED FUND BALANCE	**2,062,576**	**1,700,907**	**2,123,824**	**1,379,051**
REVENUES				
Property Taxes (311/313)	1,047,646	967,807	967,807	980,000
Residual Tax Distribution (311-011)	112,882	112,000	132,980	135,000
Homeowners Exemption (355-001/358-001)	7,332	7,500	7,500	7,500
Misc. Lighting Charges (364-010)	1,201	-	-	-
Reimbursements For Lighting (369-001)	5,226	-	-	-
Total Revenue	**1,174,287**	**1,087,307**	**1,108,287**	**1,122,500**
Total Available Funds	**3,236,863**	**2,788,214**	**3,232,111**	**2,501,551**
EXPENDITURES				
Prof Services Property Taxes (4341-020-002)	7,200	7,345	7,560	10,825
Street Lights Maintenance (4341-020-003)	29,072	30,000	30,000	35,000
Paint Street Light Poles (4341-020-004)	856	4,500	4,500	4,500
Street Light Electricity (4341-022-001)	433,588	560,000	545,000	560,000
Special Departmental Supplies (4341-033-000)	9,773	25,000	25,000	25,000
Downtown Decorative Lighting (4341-041-000)	5,143	145,000	25,000	120,000
Bonita Ave Decorative Lighting (4341-041-002)	39,433	-	-	-
Bonita Street Scape- Street Lights (4341-041-003)	-	100,000	790,000	-
Woodglen Lighting Review (4341-020-008)	-	-	-	25,000
Traffic Signal Painting (4345-020-000)	12,034	15,000	15,000	15,000
Traffic Signal Maintenance (4345-020-002)	100,711	90,000	85,000	90,000
Traffic Signal Upgrades (4345-020-003)	18,584	50,000	10,000	50,000
Accident Repair/Replacement (4345-020-006)	17,952	20,000	20,000	20,000
Speed Feedback Sign Maint (4345-020-007)	8,488	8,000	8,000	8,500
Traffic Signal Utilities (4345-022-001)	78,930	40,000	38,000	40,000
Traffic Signal Cameras/Battery (4345-041-002)	52,642	-	-	-
Lone Hill/Arrow St Light (4345-601-002)	173,633	-	-	-
Cienega/LH Phasing (4345-601-003)	-	125,000	125,000	4,000
Badillo et al (Covina/Badillo signal upgrade) (4345-602-000)	-	-	-	105,000
Foothill/SD Canyon Rd (Lt Phasing w/County)(4345-661-001)	-	-	-	140,000
Transfer to General Fund 01 (5000-099-001)	125,000	125,000	125,000	125,000
Total Expenditures	**1,113,039**	**1,344,845**	**1,853,060**	**1,377,825**
RESTRICTED FUND BALANCE	**2,123,824**	**1,443,369**	**1,379,051**	**1,123,726**
Total Estimated Requirements and Restricted Fund Balance	**3,236,863**	**2,788,214**	**3,232,111**	**2,501,551**

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 1.7% CPI 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 landscape maintenance functions are fully borne by the General Fund. Last year the General Fund anticipated a transfer $49,605 to the Fund to balance expenses. Due to a reduction in expenses, mostly through utilities, this transfer was not necessary, nor is a transfer necessary this year. Budget highlights include:

- Horsethief Canyon Park Maintenance – A portion of the cost of maintenance for Horsethief Canyon Park was offset by a County grant and reflected in Fund 20. The grant funding expired this year so the entire cost of maintenance and utilities is reflected in this Fund. There is no longer a need to have a separate line item for the Horsethief Canyon Park expenses. The maintenance cost for the park are now included in all of the park maintenance line items such as Contract Park Maintenance, Electricity and Water, which accounts for the some of the increases in those accounts.

- Sportsplex Maintenance – Budget amount $36,750 – The School District reimburses the City for 50% of this expense.

- Contract Accounts – Budget amount $203,400 – The contracts with the landscape and tree maintenance contractors include a cost of living adjustment. The amount of those contracts are increased by 1.7% and reflected in the budget.

- Water – As mentioned previously water expense is difficult to budget for not knowing water restrictions, revised rate structures and changes to median islands. The budget is based upon best estimates taking all those factors into consideration.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
LANDSCAPE PARCEL TAX FUND 08				
RESTRICTED FUND BALANCE	**86,970**	**-**	**52,824**	**80,204**
REVENUES				
BUSD Sportsplex Maint Reimb (369-020)	17,971	18,060	18,060	22,041
Assessments (371-098)	804,603	812,000	812,000	825,804
Transfer in From 01 (500-001)	21,338	49,605	-	-
Total Revenue	**843,912**	**879,665**	**830,060**	**847,845**
Total Available Funds	**930,882**	**879,665**	**882,884**	**928,049**
EXPENDITURES				
PARK MAINTENANCE (4414)				
Eng Services/Consultant Assessments (020-000)	3,240	3,305	3,480	3,600
Contract Park Maintenance (020-001)	91,276	91,900	91,900	125,700
Sportsplex Maintenance (020-011)	36,851	36,200	36,200	36,750
Horsethief Canyon Park Maintenance (020-012)	114,255	62,000	62,000	-
Landscaping Improvements in Parks (020-015)	3,637	14,000	14,000	16,000
Irrigation Upgrades at Parks (020-016)	6,848	8,000	8,000	11,000
Electricity (022-001)	31,682	32,000	32,000	56,000
Telephone - Irrigation System (022-003)	688	660	600	600
Water (022-004)	233,324	255,000	184,000	272,000
Special Department Supplies (033-000)	23,712	24,000	24,000	24,700
Sub-Total Park Maintenance	**545,513**	**527,065**	**456,180**	**546,350**
PARKWAYS & TREES (4415)				
Contract Parkways (020-002)	10,511	10,600	10,600	10,760
Contract Pickup Areas/Miscellaneous (020-005)	11,881	11,800	11,800	11,950
Contract Pest Control (020-006)	198	5,000	4,000	5,000
Contract Tree Maintenance (020-008)	200,341	200,000	200,000	203,400
Tree Replacements (020-013)	8,974	10,000	10,000	10,000
Contract Weed Abatement (020-014)	12,040	14,000	14,000	14,000
Contract Planter Areas (020-015)	40,372	40,700	40,700	41,350
Trash Pick Up Parks & Parkways (020-019)	12,164	12,400	12,000	12,400
Electricity (022-001)	4,394	4,400	4,400	4,400
Water (022-004)	17,758	23,700	19,000	21,000
Special Department Supplies (033-000)	13,912	20,000	20,000	20,000
Sub-Total Parkways & Trees	**332,545**	**352,600**	**346,500**	**354,260**
Total Expenditures	**878,058**	**879,665**	**802,680**	**900,610**
RESTRICTED FUND BALANCE	**52,824**	**-**	**80,204**	**27,439**
Total Estimated Requirements and Restricted Fund Balance	**930,882**	**879,665**	**882,884**	**928,049**

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.

Revenue highlights include:

- Foothill Blvd./SD Wash - $2,600,000 last year was the final reimbursement from wash. the Federal grant for this project.

- Golden Hills Road - $1,010,000 for this year – Contributions from the City of La Verne for their share of the Golden HillsRoad realignment. When the project is bid if the costs are higher, the City of La Verne's proportionate share will increase.

- STPL - $465,000 and $705,000 – The County's share of the cooperative the Meyer street improvement projects for Badillo and Cienega projects.

- RAC Grant - $190,000 – Grant funds for use of chip seal process.

- Use of Reserves – Last year $2,700,000 – Transfer of reserves for the Bonita Streetscape project. This year - $654,985 – Transfer of reserves for other projects.

- Transfer for General Fund – FY 15-16 $1,089,500 – In November the Council approved the transfer of $1,089,500 for general infrastructure projects.

Budget highlights include:

- Annual Pavement Preservation - $770,000 – Total amount of the project is $1,510,000 with additional funds budgeted in Funds 2, 73 and 74.

- Golden Hills Road - $1,425,000 over two years. Re-direct of Golden Hills Contributions from the City of La Verne for their share of the Golden Hills

- Downtown Boardwalk Project - $2,700,000 last year based upon bids. A portion of the project is funded from Fund 7, and the balance is from reserve transfers.

- Rhoads Park Walkway - $55,000 – Relocation of the walkway at Rhoads Park in conjunction with the street improvement project.

- San Dimas Ave. – Puddingstone to Via Verde - $400,000 – Total project is $1,800,000 with amounts also budgeted in Funds 2, 73 and 74.

- Cienega Ave – Lone Hill to Arrow Hwy. - $500,000 – Total project is $1,300,000 with amounts also budgeted in Funds 2 and 74.

- Badillo et al - $1,265,000 – Total project is $1,870,000 with amounts also budgeted in Funds 2, 73 and 74

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

INFRASTRUCTURE FUND 12	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
ASSIGNED FUND BALANCE	**1,673,407**	**1,906,865**	**1,205,810**	**898,310**
REVENUES				
Bikeway TDA Grant/Interest (358-171)	17,560	20,000	20,000	20,000
HBRR - Foothill Blvd/SD Wash (359-004)	112,404	2,084,859	2,600,000	-
Misc. Refunds & Participation (369-006)	-	-	-	-
County Co-Op Fthl/SDC Signal (369-008)	54,800	-	-	-
Golden State Water Co-Op Fthl Proj (369-009) on dep card trf	280,500	-	-	-
BUSD Parking Lot (369-010)	535,891	-	-	-
Golden Hills/La Verne Contribution (369-011)	-	750,000	-	1,010,000
STPL - Badillo et al. (369-012)	-	-	-	465,000
RAC Grant (369-013)	-	-	-	190,000
STPL - County Co-op Badillo et al (369-014)	-	-	-	705,000
Use of Reserves Fund 01 for Infrast. & Downtown (500-001)	-	1,000,000	2,700,000	654,985
Transfer In from Fund 01 (500-001)	1,265,000	-	1,089,500	-
Total Revenue	**2,266,155**	**3,854,859**	**6,409,500**	**3,044,985**
Total Available Funds	**3,939,562**	**5,761,724**	**7,615,310**	**3,943,295**
EXPENDITURES (4410/4430/4841)				
Sycamore Cyn Eques Restroom/off proj (4410-922-002)	214,621	192,000	80,000	-
Horse Trail Fencing (4410-929-002)	11,626	12,000	9,000	10,000
HVAC Systems Various Facilities (4412-041-001)	(1,960)	-	-	-
Annual Pavement Presv (4841-554-007)	236,364	380,000	-	770,000
Various Parks Slurry Seal (4841-554-008)	25,898	30,000	-	60,000
Swim Center Parking Lot (4841-554-009)	609,108	-	-	-
Lonehill/Arrow Lt Phasing/Median (4841-601-002)	75,877	-	-	-
San Dimas Canyon Rd/Dip Crossing (Design)(4841-602-004)	-	-	-	40,000
Civic Center Security Upgrades (4841-603-007)	-	50,000	35,000	-
Golden Hills Road Realignment (4841-616-001)	83,845	841,000	841,000	584,000
Guard Rail Repairs (4841-616-003)	4,997	6,000	6,000	6,000
Speed Hump Installation (4841-616-009)	-	10,000	-	10,000
Traffic Control Center Co Grant (4841-616-010)	-	15,000	-	15,000
Cienega Avenue Design (4841-638-002)	-	25,000	25,000	-
Cienega Ae Construciton (May 2017)(4841-638-003)	-	-	-	500,000
Badillo et al w/co (4841-639-000)	-	-	-	1,265,000
Tree Removal/Replacement (4841-650-001)	15,240	16,000	16,000	16,000
Meyer Tract Median (4841-650-002)	15,704	76,500	197,500	-
Via Verde Avenue Median Design (4841-650-003)	46,000	25,000	-	-
Via Verde Median (4841-650-003)	-	300,000	656,500	-
Alley Design (4841-658-000)	-	20,000	-	30,000
Alley Const n/o 2nd Acacia/Cat (4841-658-011)	102,751	-	-	-
Foothill Blvd @ SD Wash Env (4841-662-000)	1,156,129	2,410,295	2,000,000	-
Foothill/SD Cyn Signal Phasing w/Co (4841-690-013)	-	60,000	60,000	-
ADA Improvements/Compliance (4841-691-003)	-	10,000	-	-
Wheelchair Ramps Various Loc (4841-691-004)	20,915	20,000	20,000	20,000
Comprehensive Sidewalk Eval (4841-692-001)	34,740	40,000	40,000	45,000
Civic Center Sidewalk Repair (4841-692-004)	645	-	-	-
Downtown Boardwalk Upgrades (4841-692-007)	38,545	1,000,000	2,700,000	-
Rhoads Park Walkway (4841-692-008)	-	-	-	55,000
Cataract/Monte Vista Parking Lot (4841-696-003)	14,300	10,000	-	-
Covina Blvd (4841-702-001)	-	32,295	-	32,295
Miscellaneous Storm Drain Rep (4841-813-003)	24,339	30,000	31,000	60,000
Baseline/Cat Ave Storm Drain (4841-813-005)	482	-	-	-
Trf 4 Storm Drain Maint to Co (4841-814-000)	165	15,000	-	15,000
San Dimas-to 57/VV to 57 Design (4841-929-003)	(4,280)	25,000	-	10,000
San Dimas Ave Construction (May 2017)(4841-929-005)	-	-	-	400,000
Transfer to Fund 27 M&O (5000-099-027)	7,701	6,680	-	-
Total Expenditures	**2,733,752**	**5,657,770**	**6,717,000**	**3,943,295**
ASSIGNED FUND BALANCE	**1,205,810**	**103,954**	**898,310**	**-**
Total Est Req and Assigned Fund Balance	**3,939,562**	**5,761,724**	**7,615,310**	**3,943,295**

Fund 20 - Community Parks & Facilities Development

The Community Parks and Facilities Development fund receives revenue from property development taxes, grants for specific projects and transfers from the General Fund. Revenue for this year is budgeted for the $850,000 grant for the Walnut Creek project and $311,734 transfer from General Fund reserves.

- Park Signage - $10,000 – A carry over project to replace aged park signs in various parks.

- Via Verde Park Playground Equip and Park Rehab - $500,300 (over two years) – Relocate and replace playground equipment and additional improvements associated with the relocation.

- Horsethief Canyon Park Maintenance - $0. Previously the City received a grant to partially offset maintenance costs for Horsethief Canyon Park. The grant funds expired last year so next year all maintenance costs will be absorbed in Fund 8.

- Walnut Creek Park Development - $850,000 – Development of Walnut Creek Open Space. The funds for the project are from a County project specific grant.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
COMMUNITY PARKS & FACILITIES DEVELOPMENT FUND 20				
ASSIGNED FUND BALANCE	**339,129**	**267,529**	**274,470**	**-**
REVENUES				
Development Tax (319-001)	3,871	-	17,500	-
Prop A (92) Maintenance Entitlement (358-023)	15,000	68,000	68,000	-
Prop A (96) Poision Oak Trail (358-024)	20,804	-	21,780	-
Walnut Creek Park Grant (358-026)	-	850,000	-	850,000
Use of Reserves from Fund 01 (500-001)		291,471	192,434	119,300
Transfer In From Gen Fund 01 (500-001)	50,000	-		-
Total Revenue	**89,675**	**1,209,471**	**299,714**	**969,300**
Total Available Funds	**428,804**	**1,477,000**	**574,184**	**969,300**
EXPENDITURES (4410)				
Park Signage (All Parks) (549-000)	2,852	10,000	-	10,000
Via Verde Park Playground Eng/Equip (557-000)	8,525	-	-	-
Via Verde Park Playground Equip and Park Rehab (557-003)	-	400,000	400,000	100,300
Sportsplex Field Improvements (605-002)	2,975	4,000	4,000	4,000
Horsethief Cyn Pk Maint (927-003)	14,336	68,000	68,000	-
Refurbish Park/SPX Marker Signs (937-015)	7,822	-	-	-
Sidewalk Repair/Replace in Parks (937-016)	3,472	5,000	5,000	5,000
Park Furniture - Tables/Benches/BBQ (937-019)	10,000	-	-	-
Civic Center Park BBQ Pit Repair (937-020)	4,000	-	-	-
Walnut Creek CEQA (937-021)	45,375	-	4,600	-
Walnut Creek Park Development (937-022)	-	850,000	-	850,000
Loma Vista Park Rehab (937-023)	-	90,000	-	-
Martin House Porch Repair (938-000)	54,977	-	-	-
Swim & Racquet Club Marquee Sign (4430-430-003)	-	50,000	50,000	-
Transfer Out to General Fund (001.500.020)	-	-	42,584	-
Total Expenditures	**154,334**	**1,477,000**	**574,184**	**969,300**
ASSIGNED FUND BALANCE	**274,470**	**-**	**-**	**-**
Total Estimated Expenditures and Assigned Fund Balance	**428,804**	**1,477,000**	**574,184**	**969,300**

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.

- Fund 21 - Swim & Racquet Club Improvements - $225,000 – There is a need for a significant rehab of the exterior and interior of the Club. Last year the City retained a consultant to perform an assessment of the existing facility. The scope of work for this year is to evaluate the results of the assessment and develop a plan for improvements to the facility. The first phase of the plan will be to prepare plans and specifications for the improvements. A very preliminary estimated cost for this scope of work is $225,000. Since there are no current available funds in this Fund the source of funds for this project will be transfers for General fund reserves.

- Fund 22 – Marchant Park Improvement Project - $1,360,000. This project is for the major renovation of Marchant Park including new restroom building, refurbishment or replacement of the recreation building, new sources of playground equipment and other amenities and improvements. The sources of funding include $722,000 in Quimby fees from the Avalon project is pending. apartment project, $250,000 in a County grant and prior transfers from General Fund reserves.

- Pioneer Park Playground Equipment Replacement - $160,000. The City was awarded an HCD grant for the replacement of the playground equipment at Pioneer Park. The amount of the grant is $100,000 and the city's matching portion would be $60,000.

- Freedom Park Monument Sign - $10,000 – The budget includes funds for the previous City Council approved monument sign at Freedom Park.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
OPEN SPACE DISTRICT #1 (NORTH & WEST) FUND 21				
ASSIGNED FUND BALANCE	**114,471**	**16,571**	**17,926**	**-**
REVENUES				
Reimbursements/Rebates (369-001)	**-**	**-**	6,150	**-**
Quimby Fees (319-002)	-	-	14,275	-
Use of Reserves From Gen Fund 01 (500-001)	-	44,429	15,649	225,000
Total Revenue	**-**	**44,429**	**36,074**	**225,000**
Total Available Funds	**114,471**	**61,000**	**54,000**	**225,000**
EXPENDITURES (4410/4430)				
Lonehill Pk Playground Equip/Surface (4410-601-003)	-	-	-	-
Swim & Racquet Club ADA Lifts/Spa (4430- 430-004)	-	5,000	-	-
Swim & Racquet Club Improvements (4430-430-005)	96,545	6,000	6,000	225,000
Swim & Racquet Club Facil. Assess./Eval. (4430-430-006)	-	50,000	48,000	-
Total Expenditures	**96,545**	**61,000**	**54,000**	**225,000**
ASSIGNED FUND BALANCE	**17,926**	**-**	**-**	**-**
Total Estimated Requirements and Assigned Fund Balance	**114,471**	**61,000**	**54,000**	**225,000**

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
OPEN SPACE DISTRICT #2 (EAST) FUND 22				
ASSIGNED FUND BALANCE	**384,175**	**706,861**	**1,213,123**	**588,123**
REVENUE				
Prop A Dist 5 Excess Funds Grant (356-461)	-	250,000	-	250,000
HCD Housing Related Parks Grant (358-031)	-	100,000	-	100,000
Quimby Fees (319-002)	722,686	-	-	-
Use of Reserves Fund 01 (500-001)	430,000	-	-	-
Total Revenue	**1,152,686**	**350,000**	**-**	**350,000**
Total Available Funds	**1,536,861**	**1,056,861**	**1,213,123**	**938,123**
EXPENDITURES (4410)				
Rhoades Park Electrical Upgrades Holiday Tree (041)	-	-	-	-
Pioneer Park Playground Replacement (HCD Grant) (937-023)	-	160,000	-	160,000
Freedom Park Monument Sign (041-001)	-	-	-	10,000
Marchant Park Project (924-001)	323,738	625,000	625,000	735,000
Total Expenditures	**323,738**	**785,000**	**625,000**	**905,000**
ASSIGNED FUND BALANCE	**1,213,123**	**271,861**	**588,123**	**33,123**
Total Estimated Requirements and Assigned Fund Balance	**1,536,861**	**1,056,861**	**1,213,123**	**938,123**

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 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 is 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. The bonds will be retired in September 2016 and at that time the Parking District will be dissolved. The Puddingstone Parking Lot will then revert to full private ownership and there will no longer be any City or Successor Agency involvement.

- 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

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
CIVIC CENTER PARKING DISTRICT FUND 27				
RESTRICTED FUND BALANCE	**(496)**	**-**	**-**	**-**
REVENUE				
Maint & Admin Assessments (371-094)	15,832	16,321	16,321	5,176
Transfer in From 12 for M&O (500-012)	7,701	6,680	6,680	-
Trf In From 29 Res Avail for M&O (500-029)	827	827	827	781
Total Revenue	**24,360**	**23,828**	**23,828**	**5,957**
Total Available Funds	**23,864**	**23,828**	**23,828**	**5,957**
EXPENDITURES				
Overall Maintenance (4801-561-020)	17,648	17,648	17,648	4,412
Water & Electricity (4801-561-022)	6,216	6,180	6,180	1,545
Total Expenditures	**23,864**	**23,828**	**23,828**	**5,957**
RESTRICTED FUND BALANCE	**-**	**-**	**-**	**-**
Total Estimated Requirements and Restricted Fund Balance	**23,864**	**23,828**	**23,828**	**5,957**

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
CC PARKING DISTRICT REDEMPTION FUND 28				
RESTRICTED FUND BALANCE	**-**	**-**	**-**	**-**
REVENUE				
Assessments (371-094)	9,481	8,985	8,985	8,300
Total Revenue	**9,481**	**8,985**	**8,985**	**8,300**
Total Available Funds	**9,481**	**8,985**	**8,985**	**8,300**
EXPENDITURES				
Bond Payments Interest (4120-026-000)	1,214	718	718	470
Bond Payments Principal (4120-027-000)	8,267	8,267	8,267	7,830
Total Expenditures	**9,481**	**8,985**	**8,985**	**8,300**
RESTRICTED FUND BALANCE	**-**	**-**	**-**	**-**
Total Estimated Requirements and Restricted Fund Balance	**9,481**	**8,985**	**8,985**	**8,300**

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
CC PARKING DISTRICT RESERVE FUND 29				
RESTRICTED FUND BALANCE	**2,435**	**1,608**	**1,608**	**781**
REVENUE	-	-	-	-
Total Revenue	**-**	**-**	**-**	**-**
Total Available Funds	**2,435**	**1,608**	**1,608**	**781**
EXPENDITURES				
Trf Res to 27 Avail for M&O (5000-099-027)	827	827	827	781
Total Expenditures	**827**	**827**	**827**	**781**
RESTRICTED FUND BALANCE	**1,608**	**781**	**781**	**-**
Total Estimated Requirements and Restricted Fund Balance	**2,435**	**1,608**	**1,608**	**781**

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

With the passage of ABx1 26, the Housing Set-Aside fund was also 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.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
HOUSING AUTHORITY SUCCESSOR FUND 34				
RESTRICTED FUND BALANCE	**920,801**	**1,119,135**	**857,116**	**1,840,936**
RESTRICTED FB GROVE STATION L&M	**692,120**	**-**	**692,120**	**595,084**
TOTAL RESTRICTED FUND BALANCE	**1,612,921**	**1,119,135**	**1,549,236**	**2,436,020**
REVENUE				
SB68 SERAF Loan Repayment from SA (151-031)	283,154	235,048	235,048	435,448
Interest Revenue (341-001)	1,559	1,000	5,600	5,800
Rent Monte Vista Place (341-045/062)	99,474	100,221	100,000	100,000
Charter Oak Mobile Home Park Reimb (369-864)	27,999	8,747	8,747	8,747
Sale of Grove Station Low/Mod Units (034-118-050)	-	-	1,771,760	-
Total Revenue	**412,186**	**345,016**	**2,121,155**	**549,995**
Total Available Funds	**2,025,107**	**1,464,151**	**3,670,391**	**2,986,015**
EXPENDITURES (4120/4802/5000)				
Housing Compliance Audit (4120-020-001)	-	3,000	-	-
Admin Costs Staff Reimb. (4120-020-002)	17,489	68,000	20,000	25,000
Monte Vista Apt Prop Insurance (4802-014-000)	7,639	7,792	7,694	7,700
Monte Vista Apt Prop Maint (4802-015-000)	20,041	23,000	33,000	33,000
Monte Vista Apt Prop Management (4802-020-001)	5,650	6,780	6,780	6,780
Taylor House Demo (4802-020-010)	-	30,000	-	-
Monte Vista Apt Utilities (4802-022-001/006)	13,760	15,000	15,000	15,000
Monte Vista Apt Waste Wtr/Sewer (4802-022-007)	1,094	1,100	1,116	1,200
Monte Vista Apt Maint/Supplies (4802-033-001)	(290)	200	200	200
Mobile Home Rehab (4802-851-040)	35,549	50,000	85,000	75,000
Legal Fees (4802-851-502)	22,732	35,000	5,000	10,000
Monte Vista Roof Replacement	-	-	109,277	-
Charter Oak Mobile Home Pk Ins (4802-864-014)	8,575	8,747	8,309	8,600
M&O Improvement of Property (4802-864-506)	442	-	-	-
Reduction in due from SA for SB68 SERAF Loan (151-031)	283,154	-	235,048	435,448
Grove Station Low/Mod Proj (4802-865-512)	60,036	-	37,000	20,000
Grove Station Low/Mod Proj Subsidy on Sold Units (4802-865-513)	-	-	670,947	-
Total Expenditures	**475,871**	**248,619**	**1,234,371**	**637,928**
RESTRICTED FUND BALANCE	**917,152**	**1,215,532**	**1,840,936**	**1,753,003**
RESTRICTED FB GROVE STATION L&M	**632,084**	**-**	**595,084**	**595,084**
TOTAL ENDING FUND BALANCE	**1,549,236**	**1,215,532**	**2,436,020**	**2,348,087**
Total Est Req. & Restricted Fund Balance	**2,025,107**	**1,464,151**	**3,670,391**	**2,986,015**

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

		2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
SUCCESSOR AGENCY FUND 38					
ASSIGNED FUND BALANCE	**Negative FB**				
carried forward from Dissolved CRA		**328,876**	**313,873**	**(1,027,881)**	**(1,027,881)**
TOTAL RESTRICTED FUND BALANCE		**328,876**	**313,873**	**(1,027,881)**	**(1,027,881)**
REVENUE					
Transfer in from Retirement Obligation Fund 39 (500-039)		520,681	1,790,265	1,749,068	1,965,444
Total Revenue		**520,681**	**1,790,265**	**1,749,068**	**1,965,444**
Total Available Funds		**849,557**	**2,104,138**	**721,187**	**937,563**
EXPENDITURES					
Admin Costs Staff/Misc (4120-020-002)		172,778	177,000	116,199	180,000
Admin Cost Consultants (4120-020-004)		-	25,000	35,000	30,000
Admin Cost Legal Fees (4120-020-502)		11,744	35,000	45,000	30,000
Admin Cost Audit/Trustee Fees (4120-020-521)		14,032	13,000	12,604	10,000
LRMP Consultant (4120-020-522)		14,140	-	-	20,000
SB68 SERAF Loan Repayment to 34 (251-031)		283,154	235,048	235,048	435,448
91 Taxable Bond Principal (251-091)		60,000	65,000	65,000	-
98 Taxable Bond Principal (251-098)		520,000	550,000	550,000	575,000
91/98 Taxable Bond Interest (4120-099-000)		49,012	49,419	49,419	14,375
Principal WH Loan to 03 (251-003)		66,965	70,313	70,313	73,829
Interest WH Loan to 03 (4120-500-028)		65,505	62,157	62,157	58,642
Puddingstone Pkg Assess to Fund 27 (4120-561-019)		1,532	1,578	1,578	1,625
Costco Parking Lot Lease SP565 (4120-565-509)		618,576	506,750	506,750	536,525
Total Expenditures		**1,877,438**	**1,790,265**	**1,749,068**	**1,965,444**
RESTRICTED FUND BALANCE		**(1,027,881)**	**313,873**	**(1,027,881)**	**(1,027,881)**
Total Estimated Requirements and Restricted Fund Balance		**849,557**	**2,104,138**	**721,187**	**937,563**

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

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
REDEVELOPMENT OBLIGATION RETIREMENT FUND 39				
RESTRICTED FUND BALANCE	**-**	**-**	**1,403,777**	**1,552,182**
REVENUE				
Retirement Obligation From County (370-001)	1,701,458	1,540,265	1,733,920	1,715,444
Administrative Cost Reimbursement (370-002)	223,000	250,000	163,553	250,000
Total Revenue	**1,924,458**	**1,790,265**	**1,897,473**	**1,965,444**
Total Available Funds	**1,924,458**	**1,790,265**	**3,301,250**	**3,517,626**
EXPENDITURES				
Transfer to Successor Agency ROPS (5000-099-038)	520,681	1,790,265	1,749,068	1,965,444
Total Expenditures	**520,681**	**1,790,265**	**1,749,068**	**1,965,444**
RESTRICTED FUND BALANCE	**1,403,777**	**-**	**1,552,182**	**1,552,182**
Total Estimated Requirements and Restricted Fund Balance	**1,924,458**	**1,790,265**	**3,301,250**	**3,517,626**

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

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
COMMUNITY DEVELOPMENT BLOCK GRANT FUND 40				
RESTRICTED FUND BALANCE	-	-	-	-
CARRY OVER PROGRAM INCOME	-	-	-	-
REVENUES				
Entitlements (359-047)	137,373	135,289	135,289	130,570
Total Revenue	**137,373**	**135,289**	**135,289**	**130,570**
Total Available Funds	**137,373**	**135,289**	**135,289**	**130,570**
EXPENDITURES				
Administration Professional Serv (4112-819-000)	17,700	18,793	18,793	18,086
Housing Rehabilitation (4112-820-821)	112,194	106,496	106,496	102,484
Youth Scholarship Program (4112-858-002)	7,479	10,000	10,000	10,000
Total Expenditures	**137,373**	**135,289**	**135,289**	**130,570**
RESTRICTED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Restricted Fund Balance	**137,373**	**135,289**	**135,289**	**130,570**

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. Last year the City received a small amount of additional funds, $114,618 and not all of the funds in the Directed Patrol or Equipment line items were utilized so those funds have been carried over to this year.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
CITIZEN'S OPTION FOR PUBLIC SAFETY FUND 41				
RESTRICTED FUND BALANCE	**-**	**-**	**23,827**	**42,745**
REVENUES				
Interest (341-001)	143	-	300	-
COPS State Grant (358-210)	106,230	100,000	114,618	100,000
BUSD Reimbursement (369-002)	-	-	-	-
Total Revenue	**106,373**	**100,000**	**114,918**	**100,000**
Total Available Funds	**106,373**	**100,000**	**138,745**	**142,745**
EXPENDITURES				
Directed Patrol (4210-020-005)	4,959	15,000	10,000	20,000
School Resource Officer (4210-020-021)	40,000	40,000	40,000	49,000
Probation Cont. GAAP (4210-020-022)	35,000	35,000	36,000	40,000
Equipment (4210-038-002)	2,587	10,000	10,000	33,745
Total Expenditures	**82,546**	**100,000**	**96,000**	**142,745**
RESTRICTED FUND BALANCE	**23,827**	**-**	**42,745**	**-**
Total Estimated Requirements and Restricted Fund Balance	**106,373**	**100,000**	**138,745**	**142,745**

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 $344,954. Actual water expense last year is down and estimates for this year are down as well due to conservation efforts. The estimated water expense is budgeted at $185,000. However, because of the uncertainty of water restrictions and costs there is great uncertainty of the actual costs.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
GOLF COURSE FUND 53				
ASSIGNED FB RESTRICTED FOR GC WATER/IMP	**309,504**	**264,504**	**356,954**	**344,954**
REVENUES				
Golf Course Lease (341-002)	325,928	350,000	335,000	340,000
Restaurant Franchise (341-093)	150,247	145,000	150,000	150,000
Water Reimb American Golf (369-001)	160,000	160,000	160,000	160,000
Total Revenue	**636,175**	**655,000**	**645,000**	**650,000**
Total Available Funds	**945,679**	**919,504**	**1,001,954**	**994,954**
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)	29,815	35,000	35,000	35,000
Gas (022-002)	5,281	5,600	5,200	5,600
Water (022-004)	207,550	300,000	170,000	185,000
Maintenance of Building (023-000)	9,748	6,300	6,000	6,300
Maintenance of Grounds (023-001)	-	2,000	2,000	2,000
Principal Pd 1st LTD GC Liab (026-000)	332,418	349,100	345,000	349,100
Well Line & Potable Water Line (053.4410.041.001)	-	-	92,000	-
Total Expenditures	**586,412**	**700,000**	**657,000**	**585,000**
ASSIGNED FB for Rev over Exp and inc for Wtr FB	**(2,313)**	**-**	**-**	**-**
ASSIGNED FUND BALANCE	**359,267**	**219,504**	**344,954**	**409,954**
ASSIGNED FB RESTRICTED FOR GC WATER/IMP	**356,954**	**219,504**	**344,954**	**409,954**
Total Estimated Requirements and Assigned Fund Balance	**945,679**	**919,504**	**1,001,954**	**994,954**

Fund 70 - Equipment Replacement

The primary source of ongoing revenue for this fund has been in the form of transfers from the General Fund. In November 2105 the City Council authorized a General Fund transfer of $300,000. The estimated beginning fund balance for this year is $691,025 and after budgeted expenditures the estimated ending fund balance will be $182,025. Significant capital equipment purchases and budget changes include:

- Telephone Equipment - $250,000 – 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. Last year the City retained a consultant to evaluate of telephone system needs and provide a cost estimate for a new system. The preliminary estimate is the $250,000. Staff is planning for a replacement in FY 2017 but has budgeted for replacement in case it is necessary this fiscal year.
- Computer Equipment - $12,000 – There are no significant computer equipment replacements budgeted this year, however it is anticipated in the five-year projection that we will have significant replacement costs in the next 3 years.
- Vehicle and Equipment Replacements - $222,000 – Replacement of various vehicles and field equipment.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
EQUIPMENT REPLACEMENT FUND 70				
ASSIGNED FUND BALANCE	**431,450**	**475,368**	**490,625**	**691,025**
REVENUE				
Sale of Property (391-001)	5,508	1,500	13,000	-
Proposition A Fund 72 Equip Rental (394-013)	2,500	2,500	2,500	-
Use of Reserves From General Fund 01 (500-001)	-	-	-	-
Transfer In From General Fund 01 (500-001)	300,000	-	300,000	-
Total Revenue	**308,008**	**4,000**	**315,500**	**-**
Total Available Funds	**739,458**	**479,368**	**806,125**	**691,025**
EXPENDITURES (4314)				
Pick up Truck (039-006)	-	42,000	48,600	-
Unit #5 Tility Body (039-006)	-	-	-	71,000
replace unit #4 - Fi50 (039-006)	-	-	-	29,000
Dump Truck Repl Unit 9 (039-013)	59,425	-	-	-
Dump Truck - Replace Unit # 11 (039-013)	-	-	-	64,000
Utility Body Truck/Modif (039-018)	85,101	-	-	-
Uplift Unit # 67 (039-018)	-	-	-	2,500
Code Enforcement Vehicle (039-025)	26,433	-	-	-
Traffic Advisory Boards (039-034)	10,000	-	-	-
Code Compliance (Parking Enf) lease 2 - Escapes (039-035)	-	-	-	13,000
Replace Unit #9 tilting trailer (039-044)	-	-	-	29,000
Two Trailers (039-044)	-	4,500	4,500	-
Crime Prevention Vehicle(039-052)	-	25,000	25,000	-
Computer Equipment (041-003)	11,602	12,000	12,000	12,000
Plate Compactor(041-008)	-	-	-	3,500
Battery Operated Sprayer(041-009)	-	-	-	3,500
Computer Software & Licenses (041-014)	8,791	-	-	-
Truck Mounted Capstan Winch(041-015)	-	-	-	6,500
Cal Sense Irrigation Control Equipment (041-026)	23,569	25,000	25,000	25,000
Telephones/Cell Phones/Equipment (041-027)	4,975	190,000	-	250,000
Stage Lift ADA (041-036)	-	20,000	-	-
Toro Sand Pro Field Groomer (041-037)	18,937	-	-	-
Two Way Radio 4 trucks (041-038)	-	7,000	-	-
Total Expenditures	**248,833**	**325,500**	**115,100**	**509,000**
ASSIGNED FUND BALANCE	**490,625**	**153,868**	**691,025**	**182,025**
Total Estimated Requirements and Assigned Fund Balance	**739,458**	**479,368**	**806,125**	**691,025**

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 with one exception:

- AQMD Charging Stations - $100,000 – The City was awarded a $50,000 for the installation of additional electric vehicle charging stations. The City's match portion is $50,000, from Fund 71.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
AQMD FUND 71				
RESTRICTED FUND BALANCE	**96,555**	**127,719**	**125,600**	**155,463**
REVENUE				
Interest (341-001)	264	200	500	520
AB2766 Entitlements (358-401)	42,274	42,568	42,500	43,000
AQMD - Charging Station (358-402)	-	-	-	50,000
Total Revenue	**42,538**	**42,768**	**43,000**	**93,520**
Total Available Funds	**139,093**	**170,487**	**168,600**	**248,983**
EXPENDITURES (4190)				
AQMD Charging Stations (041-003)	-	-	-	100,000
Maintenance Charging Stations (015-004)	3,666	3,000	4,000	5,000
Carb Compliance Vehicles (041-005)	820	5,000	5,000	5,000
Code Enf/Bldg Insp Vehicles (041-006)	6,867	-	-	-
Yard Fuel Tank/ Fuel Vent AQMD (041-010)	-	2,000	2,000	2,000
Transfer to General Fund 01 (5000-099-001)	2,140	2,140	2,137	2,176
Total Expenditures	**13,493**	**12,140**	**13,137**	**114,176**
RESTRICTED FUND BALANCE	**125,600**	**158,347**	**155,463**	**134,807**
Total Estimated Requirements and Restricted Fund Balance	**139,093**	**170,487**	**168,600**	**248,983**

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 $245,000 – Expenditures for the City subsidized San Dimas Dial-A-Cab service. In May the Council approved a fare increase which will go into effect in July. The increase in fares reduces the amount of the increase in City contribution for this year.
- Get About Services – Budget amount $178,000 – This service experienced some significant ridership growth as well as an increase in contract service cost that went into effect last year.The cost increase for this year is minimal, $4,000.
- Recreational Transit – $85,000 – Transit services for adult, family and teen Recreation excursions and is the same as last year.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
PROP A TRANSIT FUND 72				
RESTRICTED FUND BALANCE	**520,684**	**414,687**	**463,851**	**362,751**
REVENUE				
Prop A Taxes (312-002)	595,746	590,000	605,000	647,000
Interest (341-001)	1,253	1,200	1,200	1,200
Sale of Property (391-001)	-	-	-	-
Recreation Fees (395-034)	1,474	3,000	3,000	3,200
Total Revenue	**598,473**	**594,200**	**609,200**	**651,400**
Total Available Funds	**1,119,157**	**1,008,887**	**1,073,051**	**1,014,151**
EXPENDITURES				
Publications & Dues/SCVOG (4120-016-000)	3,384	3,500	3,500	3,500
Administration (4120-020-072)	99,120	119,187	100,000	110,000
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)	8,500	9,400	9,400	8,900
Get About Services (4125-433-000)	150,516	174,000	174,000	178,000
Recreational Transit (4125-434-000)	75,665	85,000	78,000	85,000
Sr. Handicap Bus Buy down (4125-442-000)	7,200	6,000	7,200	7,200
Dial A Cab (4125-445-000)	238,371	273,000	273,000	245,000
Park & Ride Maint/Coat/Stripe/ADA (4125-453-002)	32,374	18,500	18,500	19,000
Depot Maintenance (4125-454-001)	24,000	24,600	28,000	28,000
Bus Stop Maintenance (4125-455-000)	11,476	14,000	14,000	14,000
Total Expenditures	**655,306**	**731,887**	**710,300**	**703,300**
RESTRICTED FUND BALANCE	**463,851**	**277,000**	**362,751**	**310,851**
Total Estimated Requirements and Restricted Fund Balance	**1,119,157**	**1,008,887**	**1,073,051**	**1,014,151**

Fund 73 - Prop C Transit

This fund receives revenue from a portion of sales tax within L.A. County. The use 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:

- Pavement Preservation - $20,000 – Annual street program of slurry seal, pavement repairs and other pavement preservation. Total project amount is $1,510,000 with amounts budgeted in Fund 2, 12 and 74.

- Bonita Ave. Pavement Reconstruction - $375,000 combined last year and this year. Reconstruction of Bonita Ave. from San Dimas Ave. to Cataract following the streetscape project. Total project cost is $553,000 with additional funds budgeted in Fund 74.

- San Dimas Ave. – Puddingstone to Via Verde - $950,000 – Total project cost is $1,800,000 with additional funds budgeted in Funds 2, 12, and 74.

- Badillo et al - $100,000 – Total project cost is $1,870,000 with additional funds budgeted in Funds 2, 12 and 74.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
PROP C TRANSIT FUND 73				
RESTRICTED FUND BALANCE	**1,691,923**	**1,090,927**	**1,103,014**	**1,120,314**
REVENUE				
Prop C Taxes (312-003)	496,951	495,000	504,000	536,000
Interest (341-001)	3,152	3,300	3,300	3,500
Total Revenue	**500,103**	**498,300**	**507,300**	**539,500**
Total Available Funds	**2,192,026**	**1,589,227**	**1,610,314**	**1,659,814**
EXPENDITURES				
Administration of Prog (4120-020-073)	5,688	7,500	7,500	7,500
Gold Line Consultant Services (4120-020-074)	-	15,000	6,000	15,000
Metro Gold Line Dues (4125-016-000)	-	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)	133,094	10,000	-	20,000
Lonehill Ave Rehab Arrow/Cienega (4841-601-003)	625,513	-	-	-
Badillo et all (4841-639-000)	-	-	-	100,000
Bonita Ave. Pavement Reconstruction (4841-660-001)	-	350,000	350,000	25,000
Foothill Blvd @ SD Wash (4841-662-000)	56,105	55,000	122,000	-
Lonehill/Arrow Lt Phasing/Median (4841-690-011)	256,204	-	-	-
Lonehill/Cienega Lt Phasing Design (4841-690-012)	10,908	-	-	-
Via Verde 57 fwy to SDA (4841-929-004)	-	-	-	950,000
Total Expenditures	**1,089,012**	**442,000**	**490,000**	**1,122,000**
RESTRICTED FUND BALANCE	**1,103,014**	**1,147,227**	**1,120,314**	**537,814**
Total Estimated Requirements and Restricted Fund Balance	**2,192,026**	**1,589,227**	**1,610,314**	**1,659,814**

Fund 74 - Measure R Transit Fund

In November 2008 voters passed Measure R, a ½ 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 and annual local share. The funds are restricted to use on transportation related programs and projects including street improvements.

- Badillo et al - $405,000 - Total project cost is $1,870,000 with additional funds budgeted in Funds 2, 12 and 73.
- San Dimas Ave. – Puddingstone to Via Verde - $150,000 – Total project cost is $1,800,000 with additional funds budgeted in Funds 2, 12, and 73.
- Bonita Ave. Pavement Reconstruction - $178,000 - Reconstruction of Bonita Ave. from San Dimas Ave. to Cataract following the streetscape project. Total project cost is $553,000 with additional funds budgeted in Fund 73.
- Cienega Ave – Lone Hill to Arrow Hwy. - $400,000 – Total project is $1,300,000 with amounts also budgeted in Funds 2 and 12.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
MEASURE R TRANSIT FUND 74				
RESTRICTED FUND BALANCE	**675,944**	**781,460**	**790,669**	**993,595**
REVENUE				
Measure R Taxes (312-004)	370,701	367,000	377,000	402,000
Interest (341-001)	2,142	1,500	1,500	1,500
Total Revenue	**372,843**	**368,500**	**378,500**	**403,500**
Total Available Funds	**1,048,787**	**1,149,960**	**1,169,169**	**1,397,095**
EXPENDITURES				
Administration of Prog (4120-020-074)	4,043	3,500	3,500	3,500
Pavement Preservation Zn G (4841-554-007)	149,075	10,000	-	20,000
Via Verde Street Design (4841-557-002)	-	45,000	45,000	-
Lonehill Ave Rehab Arrow/Cienega (4841-601-003)	105,000	-	110,000	-
Cienega/Repair (4841-638-000)	-	55,000	17,074	-
Badillo et al (4841-639-000)	-	-	-	405,000
Cienega Ave (4841-638-001)	-	-	-	400,000
Bonita Ave - Pavement Reconstruction (4841-660-000)	-	150,000	-	178,000
San Dimas Ave (4841-929-003)	-	-	-	150,000
Total Expenditures	**258,118**	**263,500**	**175,574**	**1,156,500**
RESTRICTED FUND BALANCE	**790,669**	**886,460**	**993,595**	**240,595**
Total Estimated Requirements and Restricted Fund Balance	**1,048,787**	**1,149,960**	**1,169,169**	**1,397,095**

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

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 ADOPTED BUDGET
OPEN SPACE MAINTENANCE FUND 75				
RESTRICTED FUND BALANCE BOULEVARD	**4,410**	**5,650**	**6,980**	**9,820**
RESTRICTED FUND BALANCE NORTHWOODS	**16,665**	**14,555**	**15,268**	**12,058**
TOTAL RESTRICTED FUND BALANCE	**21,075**	**20,205**	**22,248**	**21,878**
REVENUES				
Assessment Fee Blvd (371-001)	10,064	10,120	10,120	10,120
Assessment Fee Northwoods (371-003)	34,080	34,140	34,140	34,140
Total Revenue	**44,144**	**44,260**	**44,260**	**44,260**
Total Available Funds	**65,219**	**64,465**	**66,508**	**66,138**
EXPENDITURES				
BOULEVARD (4440)				
General Maintenance (020-000)	2,826	3,860	3,860	3,860
Tree Trimming (020-001)	884	600	600	600
Irrigation Repair (020-002)	-	-	-	-
Electricity (022-001)	317	320	320	320
Water (022-004)	3,467	3,500	2,500	3,000
Sub-total Boulevard	**7,494**	**8,280**	**7,280**	**7,780**
NORTHWOODS (4443)				
General Maintenance (020-000)	16,669	16,900	16,900	16,900
Irrigation Repair (020-001)	2,274	3,000	3,000	3,000
Tree Trimming (020-003)	-	2,500	2,500	2,500
Electricity (022-001)	950	950	950	950
Water (022-004)	15,584	15,500	14,000	15,000
Sub-total Northwoods	**35,477**	**38,850**	**37,350**	**38,350**
Total Expenditures	**42,971**	**47,130**	**44,630**	**46,130**
RESTRICTED FUND BALANCE BOULEVARD	**6,980**	**7,490**	**9,820**	**12,160**
RESTRICTED FUND BALANCE NORTHWOODS	**15,268**	**9,845**	**12,058**	**7,848**
TOTAL RESTRICTED FUND BALANCE	**22,248**	**17,335**	**21,878**	**20,008**
Total Estimated Requirements and Restricted Fund Balance	**65,219**	**64,465**	**66,508**	**66,138**

Fund 113 - Housing Authority

The revenue for this fund is derived from rents collected at the Mobile Home Park. The revenue is used to make payments on the Bond and to operate the property.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2015-16 REVISED ESTIMATE	2016-17 PROPOSED BUDGET
Housing Authority Trustee Administration Fund 113				
RESTRICTED FUND BALANCE	**3,651,450**	**-**	**4,003,073**	**4,360,466**
REVENUE				
Interest Revenue (113-341-001)	848		10,350	10,685
Rents Mobile Home Park (113.341-002)	1,228,790		1,229,000	1,230,000
Total Revenue	**1,229,638**	**-**	**1,239,350**	**1,240,685**
Total Available Funds	**4,881,088**	**-**	**5,242,423**	**5,601,151**
EXPENDITURES				
Interest Expense (113.4120-026)	316,635	-	301,958	286,425
Principal Payment (113-4120-027-001)	250,000	-	265,000	280,000
Reimb City for Operation of Property (113-4120-506)	311,380	-	315,000	315,000
Total Expenditures	**878,015**	**-**	**881,958**	**881,425**
RESTRICTED FUND BALANCE	**4,003,073**	**-**	**4,360,466**	**4,719,726**
Total Estimated Requirements and Restricted Fund Balance	**4,881,088**	**-**	**5,242,423**	**5,601,151**

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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 po
rtion 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 2016-34

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN DIMAS, COUNTY OF LOS ANGELES, ADOPTING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2016-17 AND APPROPRIATE EXCESS REVENUES

WHEREAS, the City Council of the City of San Dimas is authorized under the provisions of Article XIIIB of the California Constitution to adopt an Appropriation Limit for fiscal year 2016-17; 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 2016-17 Limit is 5.37% or a factor of 1.0537 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 2016-17 Limit is .32% or a factor of 1.0032 and is less than the County growth which is 0.85% or a factor of 1.0085; and

WHEREAS, the fiscal year 2015-16 Appropriations Limit of $67,020,102 shall be used as the base toward calculating the Limit for fiscal year 2016-17; and

NOW, THEREFORE, BE IT FURTHER RESOLVED that the City Council of the City of San Dimas does hereby resolve that: the Appropriations Limit for fiscal year 2016-17 shall be $71,219,314; and there is hereby appropriated assigned fund balances of all revenues subsequently received by City funds in excess of the 2016-17 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:	5.37%	=	1.0537 ratio
City Population Change	.85%	=	1.0085 ratio
Ratio of Change 1.0537 x	1.0085	=	1.062656
Appropriations Limit 2015-16		=	$67,020,102
Ratio of Change			x 1.062656
Appropriations Limit 2016-17		=	$71,219,314

PASSED, APPROVED AND ADOPTED this 14th, day of June, 2016.

Curtis W. Morris, Mayor City of San Dimas

ATTEST:

Debra Black, Assistant City Clerk

I, Debra Black, Assistant City Clerk, hereby certify that Resolution 2016-34 was adopted by the City Council of San Dimas at its regular meeting of June14th, 2016 by the following vote:

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

Debra Black, Assistant City Clerk