

CITY OF SAN DIMAS

CALIFORNIA

2024-25



ADOPTED OPERATING CAPITAL IMPROVEMENT PROGRAM BUDGET



Adopted: June 11, 2024
Resolution 2024-46

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City Council
Emmett Badar, Mayor
Ryan A. Vienna, Mayor Pro Tem – District 4
Rachel Bratakos - District 3
Eric Weber - District 1
Eric Nakano - District 2

City Manager
Chris Constantin

Assistant City Manager
Brad McKinney

City Attorney
Jeff Malawy



Director of Administrative Services
Michael O'Brien

Director of Community Development
Luis Torrico

Director of Parks and Recreation
Scott Wasserman

Director of Public Works
Shari Garwick

FISCAL YEAR 2024-25 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 2024-25. This budget marks the first year we anticipate ending the fiscal year by utilizing reserves to balance a shortfall between General Fund revenues and expenditures.

As part of the City's resiliency plan, the budget involves a detailed examination of specific operational budget items and includes reductions in both operational expenditures and budget items that have historically ended fiscal years with unexpended appropriations. The use of reserves is intentional given the current reserve balance and does not impair the City's fiscal condition.

The City's 2023 Community Survey highlighted high marks in quality of life and the condition of public infrastructure. Additionally, the survey demonstrated that overall, the City is performing well in its existing programs and services. Thus, the goal of the 2024-25 budget is to maintain overall investments, including funding for addressing homelessness, public safety, and restoring the San Dimas Loop roadway impacted by recent storms.

This budget also continues the focus on program-based budgeting summary statements. The intent of these presentations is to consolidate multiple revenue and expenditure items throughout the budget into one location, providing an easy-to-understand format for the public. We will continue to expand upon these summaries to enhance transparency.

San Dimas is a wonderful city. Staff are attentive to the needs of residents, dedicated to their work, and future-focused to overcome challenges. As City Manager, I am confident we will navigate the inevitable challenges ahead and ensure we remain accountable to our residents.

Respectfully Submitted,

Chris Constantin
City Manager



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INTRODUCTION SECTION:

- MISSION STATEMENT
- ELECTED & APPOINTED OFFICIALS
- ORGANIZATIONAL CHART
- BUDGETED PERSONNEL
- CITY DEMOGRAPHICS
- SAN DIMAS SITE MAP
- BUDGET MESSAGE

ADOPTED DECEMBER 9, 1986

MISSION STATEMENT



The City of San Dimas is committed to excellence in the planning of the community with due consideration for the physical and social environment. The City Council and all City employees are committed to well-maintained facilities and to being responsive to the needs of residents by providing necessary programs.

The City recognizes that its function is to serve the San Dimas residents and businesses and to address their concerns in a cooperative and courteous manner. San Dimas acknowledges that the community has a character which is enhanced by the preservation of its history, historical buildings and terrain. The City serves as a resource giving all people a sense of belonging to the City through programs, organizations and activities.

ELECTED & APPOINTED OFFICIALS



Emmett Badar
MAYOR



Eric Nakano
Mayor Pro Tem



Rachel Bratakos
COUNCIL MEMBER



Eric Weber
COUNCIL MEMBER



Ryan Vienna
COUNCIL MEMBER

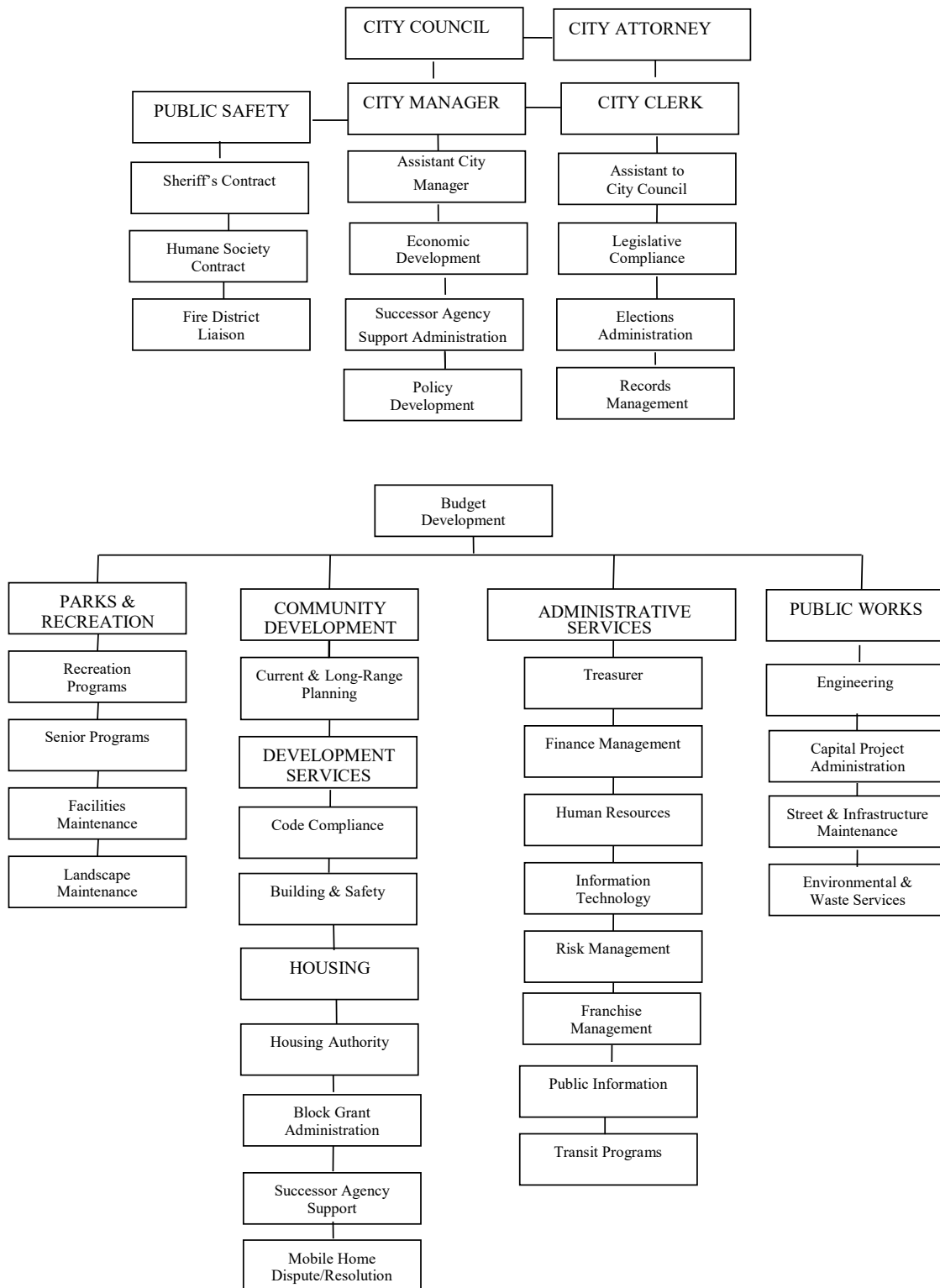
CITY OFFICIALS

Chris Constantin.....	City Manager
Brad McKinney.....	Assistant City Manager
Jeff Malawy.....	City Attorney
Debra Black.....	City Clerk
Michael O'Brien.....	Director of Administrative Services & City Treasurer
Luis Torrico.....	Director of Community Development Services
Scott Wasserman.....	Director of Parks & Recreation
Shari Garwick.....	Director of Public Works

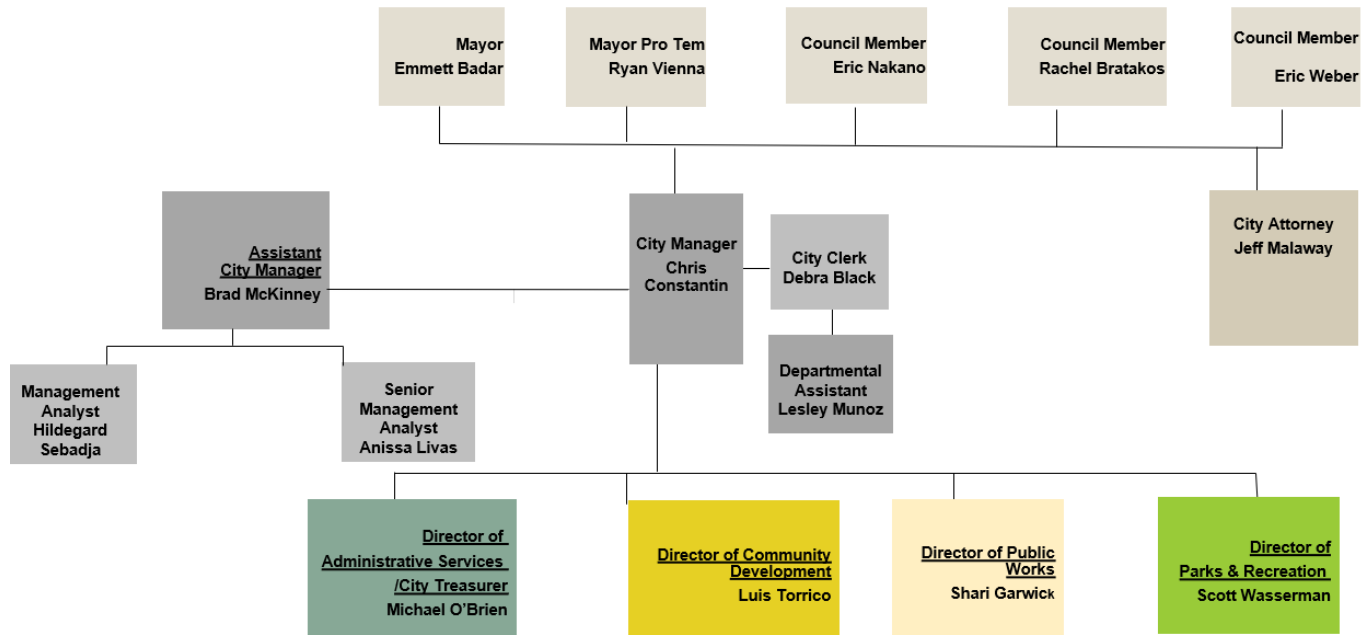
CITY COMMISSIONS

- Development Plan & Review Board ▪ Planning Commission ▪ Public Safety Commission
- Equestrian Commission ▪ Parks & Recreation Commission ▪ Golf Course Advisory Committee
- Senior Citizens Commission

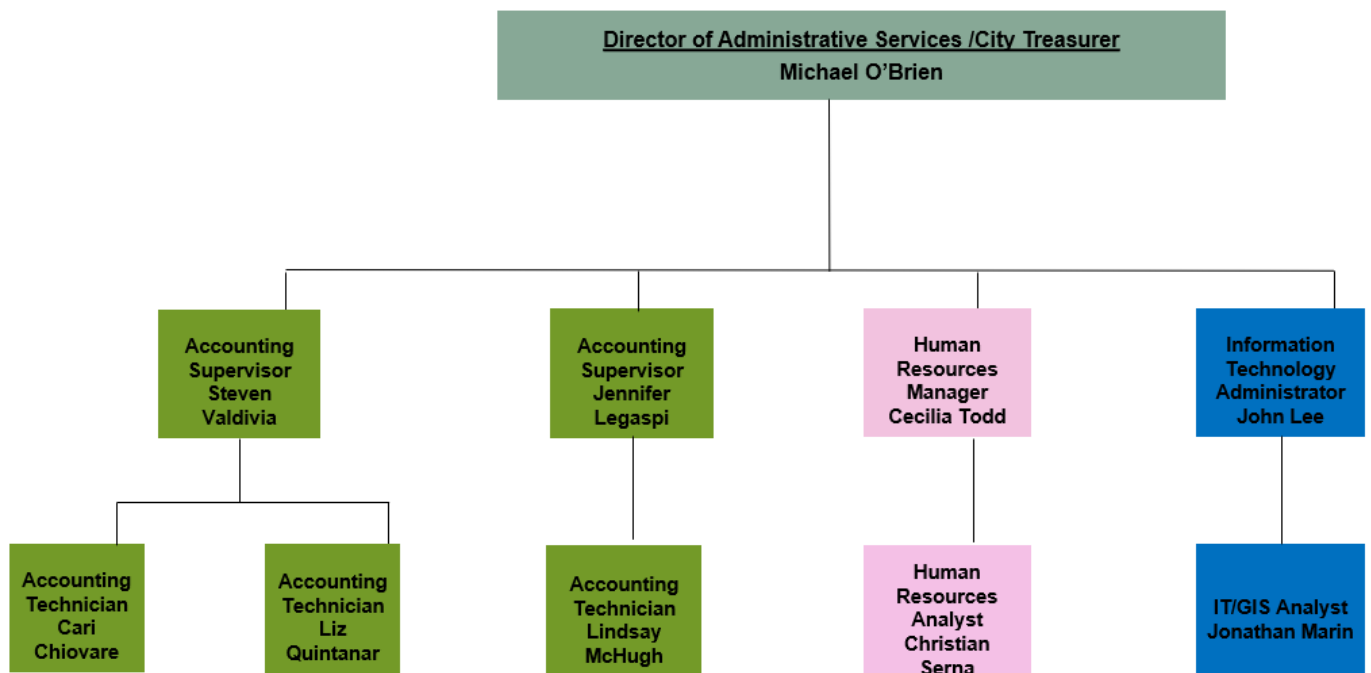
CITY-WIDE ORGANIZATION CHART



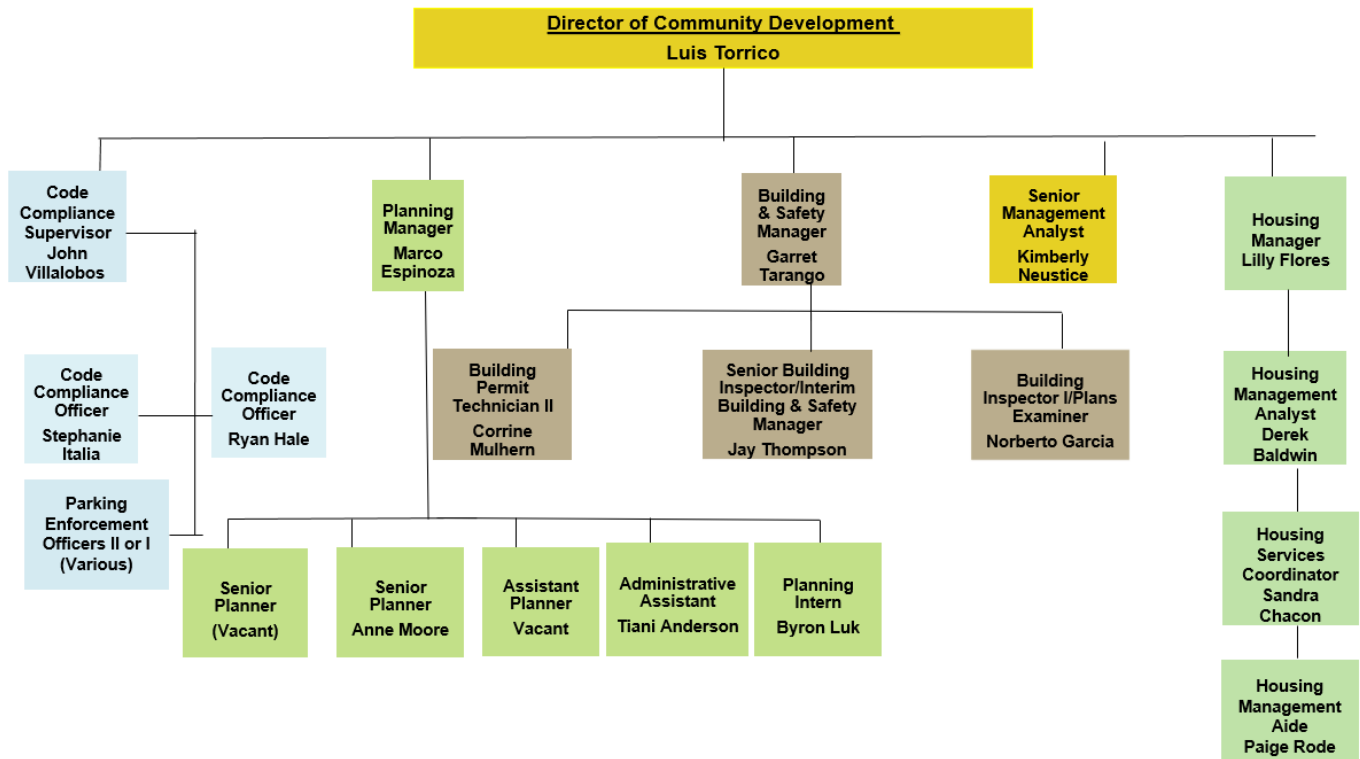
ORGANIZATIONAL CHART – EXECUTIVE TEAM



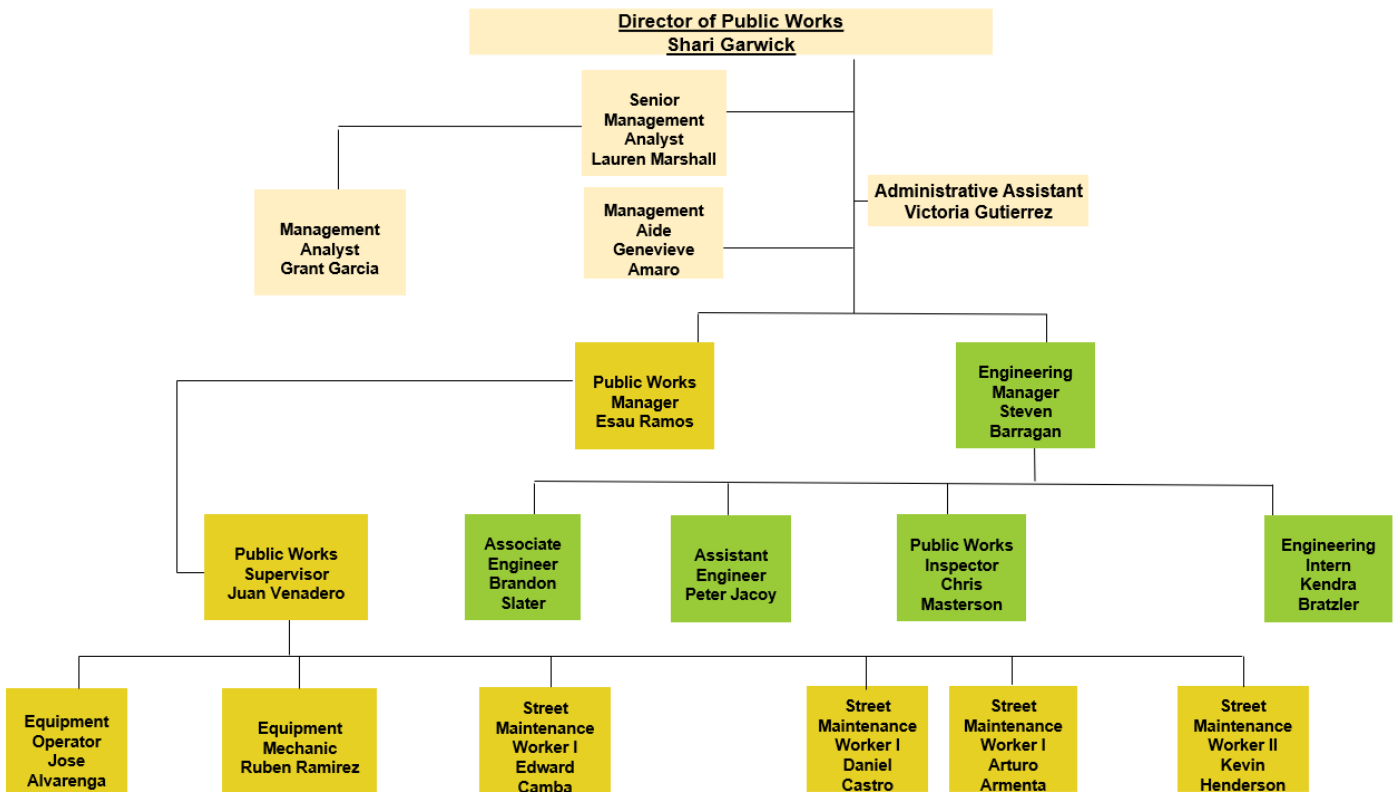
ORGANIZATIONAL CHART – ADMINISTRATIVE SERVICES



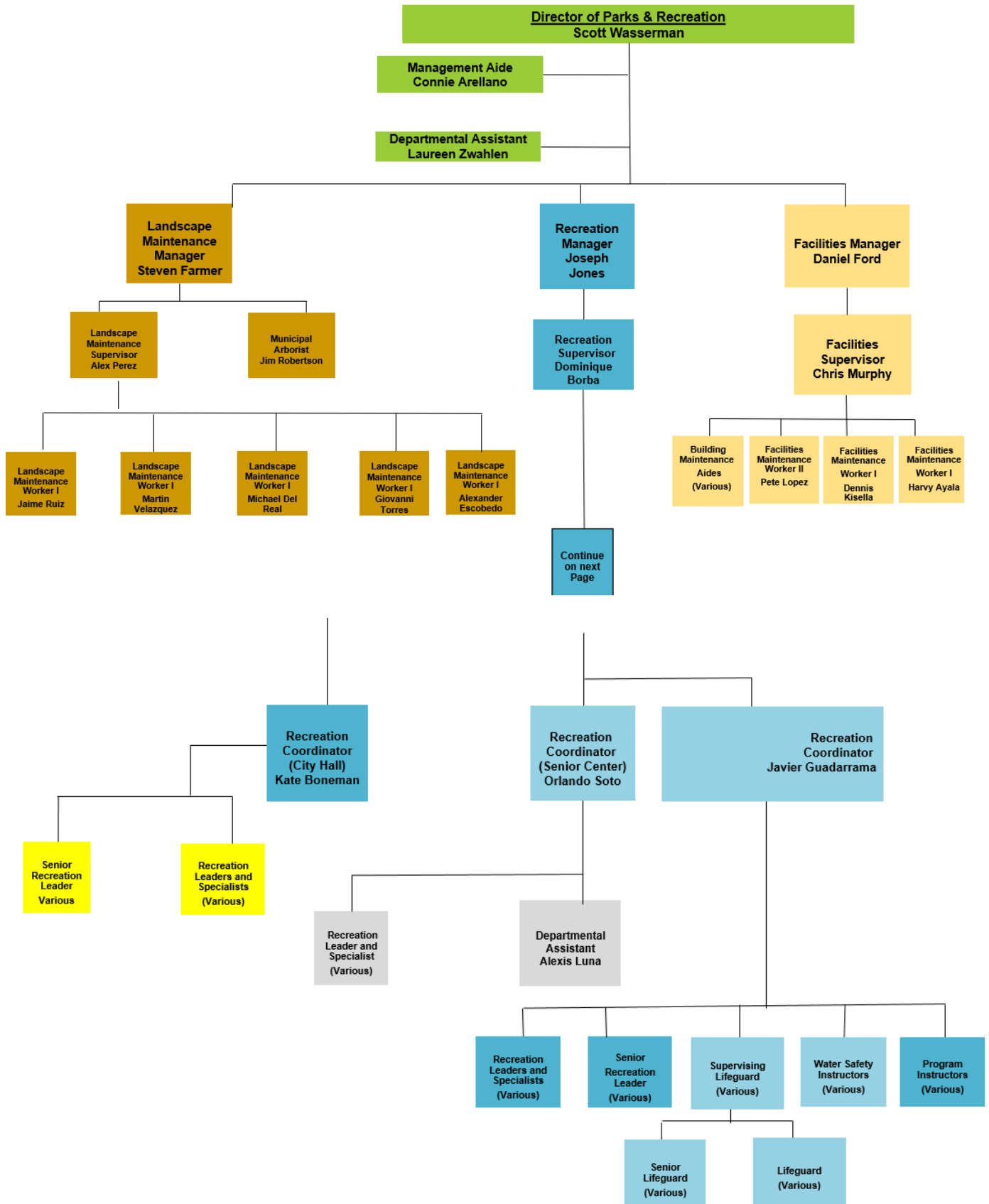
ORGANIZATIONAL CHART – COMMUNITY DEVELOPMENT



ORGANIZATIONAL CHART – PUBLIC WORKS



ORGANIZATIONAL CHART – PARKS & RECREATION

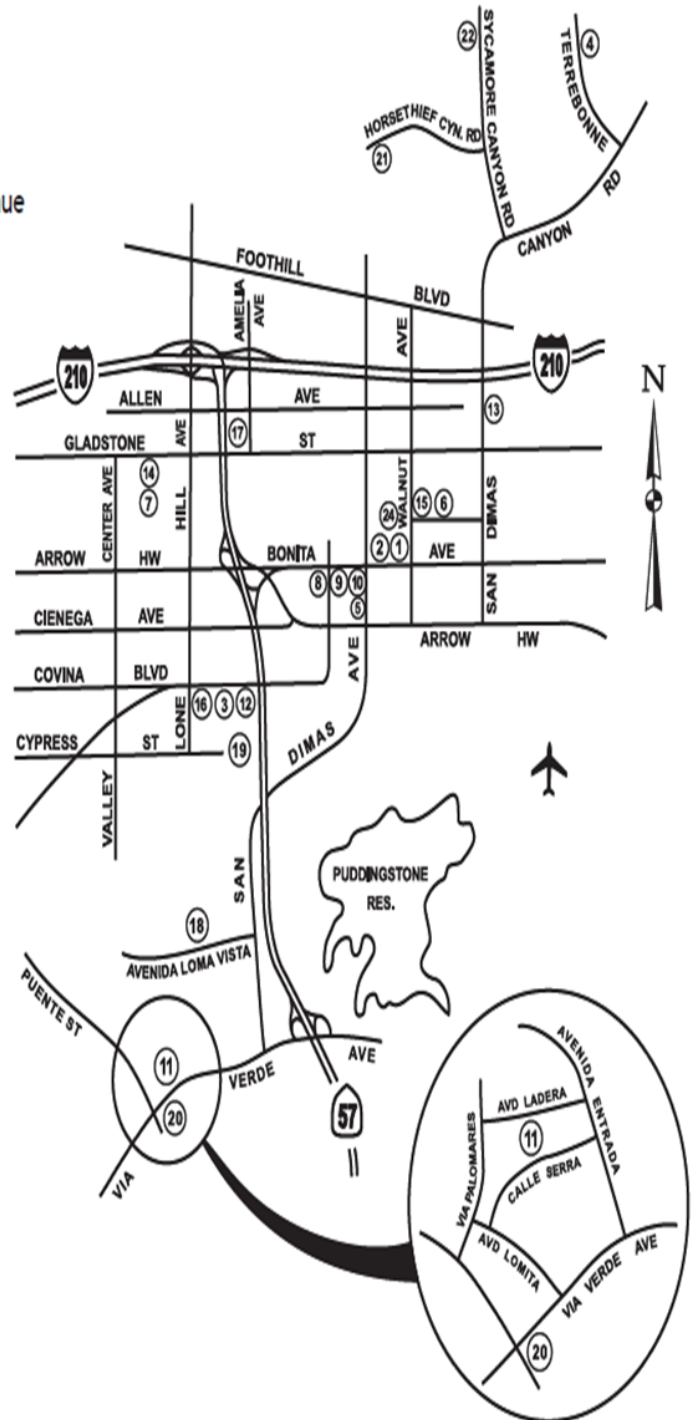


BUDGETED PERSONNEL

FULL TIME CLASSIFICATION BY DIVISION		# OF POSITIONS	FULL TIME CLASSIFICATION BY DIVISION		# OF POSITIONS
CITY COUNCIL/CITY MANAGER			PUBLIC WORKS		
MAYOR & COUNCIL MEMBERS		5	DIRECTOR OF PUBLIC WORKS		1
CITY MANAGER		1	ENGINEERING MANAGER		1
ASSISTANT CITY MANAGER		1	ASSOCIATE ENGINEER		1
CITY CLERK		1	ASSISTANT ENGINEER		1
CITY CLERK SPECIALIST		1	SENIOR MANAGEMENT ANALYST		1
SENIOR MANAGEMENT ANALYST		1	MANAGEMENT ANALYST		1
ADMINISTRATIVE SERVICES			MANAGEMENT AIDE		1
DIRECTOR OF ADMINISTRATIVE SERVICES / TREASURER		1	PUBLIC WORKS INSPECTOR		1
INFORMATION TECHNOLOGY MANAGER		1	ADMINISTRATIVE ASSISTANT		1
HUMAN RESOURCES MANAGER		1	PW STREET & VEHICLE MAINT/TRAFFIC CONTROL		
ACCOUNTING SUPERVISOR		2	PUBLIC WORKS MAINTENANCE MANAGER		1
ACCOUNTING TECHNICIAN		3	PUBLIC WORKS MAINTENANCE SUPERVISOR		1
HR MANAGEMENT ANALYST		1	EQUIPMENT OPERATOR		1
			STREET MAINTENANCE WORKER I & II		4
IT/GIS MANAGEMENT ANALYST		1	EQUIPMENT MECHANIC		1
COMMUNITY DEVELOPMENT			PARKS & RECREATION		
DIRECTOR OF COMMUNITY DEVELOPMENT		1	DIRECTOR OF PARKS & RECREATION		1
PLANNING MANAGER		1	FACILITIES MAINTENANCE MANAGER		1
HOUSING MANAGER		1	RECREATION MANAGER		1
BUILDING & SAFETY MANAGER		1	FACILITIES MAINT. SUPERVISOR		1
SENIOR BUILDING INSPECTOR		1	RECREATION SUPERVISOR		1
BUILDING INSPECTOR/ PLANS EXAMINER		1	LANDSCAPE MAINTENANCE SUPERVISOR		2
SENIOR PLANNER		1	LANDSCAPE MAINTENANCE MANAGER		1
ASSOCIATE PLANNER/ PLANNING ASSISTANT		2	MANAGEMENT AIDE		1
SENIOR MANAGEMENT ANALYST		1	FACILITIES MAINT. WORKER I & II		3
CODE COMPLIANCE SUPERVISOR		1	LANDSCAPE MAINT. WORKER I & II		5
MANAGEMENT ANALYST		1	RECREATION COORDINATOR		3
MANAGEMENT AIDE		1	DEPARTMENTAL ASSISTANT		2
ADMINISTRATIVE ASSISTANT		1			
CODE COMPLIANCE OFFICER		2	TOTAL FULL TIME BUDGETED POSITIONS:		<u>77</u>
BUILDING PERMIT TECHNICIAN I		1			
HOUSING SERVICES COORDINATOR		1			
PART TIME CLASSIFICATION BY DIVISION					
CITY MANAGER/ADMINISTRATIVE SERVICES			PARKS AND RECREATION*		
MANAGEMENT ANALYST		1	BUILDING MAINTENANCE AIDE		9
COMMUNITY DEVELOPMENT			RECREATION LEADER		52
PLANNING INTERN		1	SHOOTING STARS DIRECTOR		1
BUILDING & SAFETY INTERN		1	STUDENT UNION STAFF		4
PARKING ENFORCEMENT OFFICER II		1	SUPERVISING LIFEGUARD		1
PARKING ENFORCEMENT OFFICER		4	SENIOR LIFEGUARD		1
PUBLIC WORKS			LIFEGUARD		22
ENGINEERING INTERN		1	WATER SAFETY INSTRUCTOR		10
			SR. RECREATION LEADERS/SPECIALIST		12
TOTAL PART TIME BUDGETED POSITIONS:		<u>126</u>	FITNESS INSTRUCTORS		5

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 Recreation Center, 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 N. Shellman
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



KEY DEMOGRAPHICS

2020 CENSUS

City Population
34,924

BY RACE & HISPANIC ORIGIN:

White

Black or African American

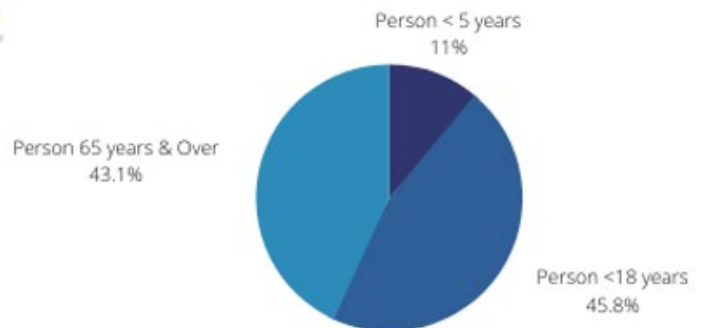
American Indian & Alaska

Native

Two or more Races

Hispanic or Latino

White, not Hispanic or Latino



67.3%

2.2%

0.5%

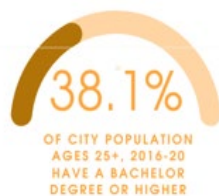
8.6%

33.0%

45.7%



69.3% RATE OF OWNER OCCUPIED HOUSING



Families & Living Arrangements



- HOUSEHOLDS, 2016
11,396
- PERSONS PER HOUSEHOLD, 2016
2.9
- LANGUAGE OTHER THAN ENGLISH SPOKEN AT HOME, AGES +, 2016
30.4%

MEDIAN VALUE OF OWNER OCCUPIED HOUSING UNITS 2016-2020 **\$604,600**

MEDIAN GROSS RENT, 2016-2020
\$1,829

CSMFO OPERATING BUDGET EXCELLENCE AWARD

California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award Fiscal Year 2023-2024

Presented to the

City of San Dimas

For meeting the criteria established to achieve a CSMFO Award in Budgeting.

January 29, 2024



A handwritten signature in black ink, appearing to read "Rich Lee".

Rich Lee
2023 CSMFO President

A handwritten signature in black ink, appearing to read "James Russell-Field".

James Russell-Field, Chair
Recognition Committee

Dedicated to Excellence in Municipal Financial Reporting

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET
FISCAL YEAR 2024-25

BUDGET MESSAGE

The City establishes an annual operating and capital budget reflective of its planned activities. Revenues are projected conservatively, and expenditures reflect a conservative approach by budgeting all positions will be filled, and all non-personnel expenses will be expended. For several years, the City has projected General Fund deficits at the beginning of each fiscal year only to end each year with surpluses due to revenue exceeding projections, planned expenditures not occurring, and capital activity supported by general operations not occurring as planned. The next few years look to be different.

From 2019-20 through 2023-24, the City navigated COVID-19 really well. San Dimas focused on keeping its doors open, providing the highest level of service within the constraints of public health restrictions, and more importantly, was prudent in how it utilized millions in federal pandemic funding. However, due to the federal government's massive influx of funding to combat impacts of the pandemic, we have seen increases in the cost of many resources supporting our operations – namely, the consumer price index and construction materials costs.

- Consumer price index for Los Angeles increased by 4% in March and April 2023, respectively from the same months in 2022 (US Bureau of Labor Statistics); and
- California Construction Cost Index increased 9.4% from December 2022 to December 2023 (Department of General Services).

The increased costs are passed along to the City through contractual escalators in agreements and increased costs for basic operations. Several citywide contracts are due to be rebid after years of stable pricing, and we expect to see significant increases due to years of increases in both the indexes above. The City also retains a healthy General Fund balance. However, the City has been preparing and implementing its fiscal resiliency plan to address challenges ahead.

According to the City's 2023 community survey, over 75% of residents indicated they trust the City, the City manages its finances well, and the City is responsive to residents' needs. Our goals moving forward are to reduce the structural deficit without dramatically impacting how residents feel about the City's responsiveness to priorities and their confidence in how the City is using valuable tax dollars.

The City remains financially solvent and able to maintain its robust programs and services. In this 2024-25 budget, the budget preparation involved a detailed examination of specific operational budget items and includes reductions in both operational expenditures and budget items that have historically ended fiscal years with unexpended appropriations. The impact on the public should not be material. Still, we expect to incur

an end-of-the-year deficit resulting in the use of reserves. The use of reserves is intentional given the current reserve balance and does not impair the City's fiscal condition in the short run. However, the City cannot sustain what will be increasing deficits in the subsequent years, and without more meaningful cuts to ongoing expenses or increases in revenue, service impacts will be inevitable.

There are risks ahead the City must keep in the forefront. The economy shows signs of weakness, and any future downturn can put a negative pressure on revenues. For example, the last reported sales tax information shows decreases in receipts in almost every category. The City no longer has federal pandemic funding to plug previously projected budget deficits; as a result, the City's locally sourced revenue must fully maintain the programs and services provided in the City. The instability worldwide, housing market, increasing price of goods and services cloud the outlook going forward. In looking at other public entities, you can read numerous reports of deficits resulting in reductions of programs and services, layoffs, and overall negative outlooks. Caution is necessary, but due to the prudent actions of the City over the past decade, we have some time for future uncertainty to become more clear.

Protecting the City's Most Valuable Service Asset.

City employees are the backbone providing high-quality services to our residents. Currently, many cities in California are experiencing difficulties in recruiting critical positions. Some cities are offering hiring bonuses, while others are continuing to focus on cost-of-living and work schedule adjustments to maintain competitiveness. These trends are happening in both the private and public sectors and resulting in service degradation.

San Dimas has been fortunate. City employees have been a priority, and this is reflected in the City's current guiding principles for budget development and budget priorities. On June 8, 2021, the City Council approved Resolution 2021-37 which established an initial set of budget policies, including 12 guiding principles for budget development. These guiding principles include the following:

Reasonable and Sustainable Compensation – Reasonable compensation levels in line with the labor market for similar governmental agencies are desired in order to minimize staff turnover and maintain City productivity.

On June 28, 2022, the Policy was again approved through Resolution 2022-41. On February 8, 2022, the City Council established budget priorities which included the "Retention, investment, and development of City staff." In 2021, the City allocated annual resources to support professional development, and the City has been committed to supporting competitiveness.

San Dimas remains an employer of choice, and the City has prioritized being competitive. To this end, the City implemented a comprehensive compensation and classification study after 20 years which resulted in adjusting almost every employee higher in compensation based on a study of 12 comparable cities. In fact, the study placed

employees at no less than the median of the group with certain classifications reaching up to the top spots.

While the City's five-year projection shows annual deficits that will impact our ability to maintain current programs and services, the proposed budget is built to retain existing full time and regular part time employees. Projected annual deficits necessitate careful consideration of any changes which increase ongoing employee costs, a significant component of the overall expenditures. Increasing pension costs, cost of maintaining a higher position against comparable cities with higher levels of tax revenues, and the overall General Fund expenditures whose increases are continuing to pressure our ability to keep current service levels into the future, indicate the City may be limited in what more it can do without meaningful sacrifices somewhere.

Returning to Normalcy and Focusing on the Future

While there are no state mandates for a City to create and approve a budget, the budget has become the de facto standard in articulating a plan for the year and implementing strategic objectives that are multiyear, as in the case of capital improvements.

In the 2022-23 budget, there were several organizational improvements in quality of life, operations, and in how we approach the budgetary decisions which were proposed and are continued into 2023-24. The City is continuing quality of life efforts into 2024-25 which include

- Utilizing a new public safety grant program to enhance efforts to combat quality of life conditions such as excessive graffiti, burglaries, and school zone traffic safety enforcement; and
- Continuing efforts to reduce the impact of homelessness by utilizing services from Los Angeles Center for Drug and Alcohol which help individuals overcome barriers and help place them into housing. Recently, the City passed and continues to propose new ordinances intended to provide more tools to hold accountable, anyone negatively impacting quality of life, including unhoused individuals who continue to refuse housing and services; and
- Reducing the impact of accidents and traffic violations through the continued focus on traffic safety which recently included training and equipping our Community Action Team with Lidar speed enforcement devices, resulting in more deputies enforcing quality of life traffic laws throughout the City; and
- Continuing the MySanDimas app to reduce response time, increase responsiveness and streamline the City's response to various resident issues such as graffiti, illegal dumping, hazards, code violations, and many other issues.

Some efforts require more thoughtful evaluation, resource investment, and implementation approaches. The City has been proceeding in these areas, but the efforts are multiyear. The efforts include:

- Moving to a more strategic way of thinking in how we address quality of life issues,
- Evaluating and adjusting regularly the City's fees and charges structure to ensure general tax resources are supporting broad community priorities and not resulting in taxpayer subsidies for activities not of a general community benefit,
- Creating the right personnel rules to facilitate a competitive workforce, redundancies, and most importantly, a financially sustainable workforce structure,
- Stabilizing and smoothing the City's approach to capital replacement to ensure funding is available at the time a replacement is necessary without resulting in an abnormal impact to current year resources, and
- Aligning community expectations in infrastructure investment to the resources necessary to maintain and improve capital improvements in an efficient and effective manner.

Other changes are ongoing and are never really completed, which include:

- Ensuring accountability in City operations and resource allocation,
- Finding ways to leverage technologies, grant opportunities, innovation, and other industry developments to improve how we provide City programs and services which maximize public investment, and
- Adjusting to the substantial new Federal and State mandates impacting our community.

The City has enhanced accountability and resource allocation with the "My San Dimas" application. The City completed and is implementing recommendations from a development and permitting process performance audit which identified opportunities for improvement. In 2023-24, the City will be initiating another audit of utility charges, which when last performed, resulted in additional savings for the City.

The City implemented a web-based contracts software solution to strengthen the contract development, approval and oversight process. Additionally, the City implemented a new agenda management system to facilitate streamlining in Council and Commission agenda preparation. In 2023-24, the City will continue its multiyear effort to modernize internal systems which currently includes an online permitting program and internal project management system.

As described above, the City is working towards improving internal systems which support operations. It will be a multiyear effort.

2024-25 Budget Outlook

The proposed 2024-25 budget includes use of some of its reserves but is anticipated to maintain a General Fund Unassigned and Assigned reserve balance of 60 and 42 percent, respectively, for a total combined reserve balance of 102 percent. The General Fund represents a substantial portion of City operations, and as such, remains a primary focus in budget discussions.

General Fund Activity

Finance estimates that revenue minus expenditures will end 2023-24 and 2024-25 with changes in General Fund 001 balance reductions of (\$866,663) and (\$1,083,960), respectively. The General Fund continues to support operations in other funds and in most cases, capital improvement activity. Due to the exhausting of federal funding from the American Rescue Plan, the City will not have short-term annual infusions outside of tax revenue to support operations. Consequently, the City will be relying on the General Fund unassigned fund balance to balance the 2024-25 budget. We will not be able to sustain this over the long-term, and continued resiliency plan actions are necessary to ensure longer term financial sustainability.

Assigned Reserve Fund Balances and Establishing Funding Goals

In 2021-22, the City shifted \$1 million to support the creation of a prefunding capital improvement reserve called the Capital Assets Reserve (Fund 100). On April 26, 2022, the City Council approved assigning another \$5.5 million to the Capital Assets Reserve to fund the estimated need for lifecycle capital assets bringing the total to \$6.5 million. Additionally, the City Council assigned fund balances to other categories such as Other Post-Employment Benefits¹ (OPEB) and Compensated Absences². These assignments were intended to enhance transparency that the City has planned and can address these future liabilities. In 2024-25, the City continues this commitment.

The City Council maintains funding goals for several key reserve categories, which included

- Maintaining the General Fund Reserve (including Funds 001, 070, and 100) funding level goal at 75% of General Fund operating expenditures.
- Maintaining Capital Asset Reserve, OPEB, and Compensated Absences funding goals at 80% of estimated liabilities.
- Maintaining the unassigned General Fund Reserve at 25% of General Fund operating expenditures.

¹ Other Post Employment Benefits are employee benefits, other than pension distributions, that employees may begin to receive from the City once they retire.

² Compensated Absences are absences for which employees will be paid, such as vacation, sick leave, etc. Accounting standards require the City to measure the accrued absences as they represent a present liability to the City.

While the City expects to end the next fiscal year utilizing some of the unassigned General Fund balance, the 2024-25 budget projects fund balances which equal or exceed these funding goals.

Other Anticipated Operations Activity

The proposed 2024-25 budget includes several planned allocations, which are outlined below.

- Adding funding of \$20,000 to the Community Building & Senior Center for stage floor refinishing; and
- Increasing funding of \$480,000 to replace two fleet vehicles and a new tractor skip loader that are past their useful life; and
- Adding funding of \$120,000 for a Crack Sealers & Skid Mounted Compressor; and
- Adding funding of \$225,000 Safety Element Update & Hazard Mitigation Plan.

Other Planned Capital Activity

The proposed budget includes several planned allocations and carryovers for improving our City's infrastructure, parks, and buildings, which include the following:

Arrow Highway Pavement Rehabilitation project	\$3,750,000
San Dimas Loop Repair Project	\$3,000,000
Badillo Pavement Rehabilitation Project	\$2,295,043
Fifth Street Pavement Rehabilitation project	\$900,000
Red Steel Pole 6.6kV Street Lighting System & Wooden Street Light Replacement	\$555,000
City Hall & Train Depot Roof Seam Replacement	\$480,000
Pavement Preservation	\$444,000
Cul-de-sacs repairs	\$200,000
Design – San Dimas Canyon to Terrebonne	\$150,000
Design - Bonita Ave from San Dimas Ave to the eastern City Limits	\$50,000
Total	\$ 11,824,043

Conclusion

Going forward, the City must continue to address structural deficits in overall government activity to ensure the City remains financially sustainable for the long-term. One-time

funding from the federal government, short-term saving measures, vacancy savings, and other unanticipated one-time revenue increases may provide short term benefit, but such activity does not resolve what is a difference between the City's capabilities and public expectations for service delivery. We anticipate the City's strategic planning process this calendar year will assist in defining expectations and will guide future changes.

The City also needs to continue its approach to community quality of life. This includes

- Supporting City operations to maintain and improve residents' quality of life in San Dimas and the visitor experience when enjoying our town,
- Aligning our municipal code with the expectations desired for property condition, blight, and ensuring personal responsibility in behaviors that impact other residents and visitors,
- Predicting future exposures which negatively impact quality of life, and implementing mechanisms to limit or eliminate their impacts, and
- Maintaining constructive efforts to consider special populations, such as seniors, the unhoused, and the disabled during efforts to improve quality of life in a way that balances compassion with accountability and is done in a smart, fiscally prudent manner.

The City is well into this approach, but more needs to be done.

The City is in its most critical time in deciding what City services and infrastructure will look in the future, and key decisions must be made soon to determine the direction the City will take to address what the City will be able to provide in the future.

The City has done a wonderful job over the past ten years making prudent decisions maintaining the organization's focus on the basic provisions of government service. While we provide significant recreational programming and support for our seniors, the City did not expand too far too quickly.

Historically, the City also created avoidable situations that impacted its ability to address priorities. Waiting 20 plus years to update fees and charges meant that millions of dollars went to subsidize private individuals and entities who received direct services and benefit with taxpayer funding but did not necessarily result in more economic benefit. We have generally fixed this area, but it is necessary not to wait so long to keep up with the increasing cost of services. Additionally, the City has been very generous to provide services to both our residents and residents of other cities who do not contribute similarly to our tax base, but where we do not fully charge the cost of service to those nonresidents. This too is an area of discussion that needs to be considered.

A significant issue at hand is the escalating expenses associated with the upkeep and restoration of essential capital infrastructure like roads, walkways, parks, and other physical assets, alongside the rising costs related to law enforcement services. While the City spends millions on capital, the total investment needed to maintain and

improve current condition indexes is far more. As such, as street degrades, the cost of bringing it back up to an acceptable level exponential grows. For example, the 2024-25 budget includes \$900,000 for the 5th street rehabilitation. This will redo the surface of the street, but it is nowhere near the amount necessary to eliminate the high crest in the middle of the street which occurred due to years of doing our best with limited capital funding. This is not just the case for the other numbered streets, but also in all our neighborhoods where we have not been able to properly maintain them to lower the total cost of ownership. More investment today would yield significantly more cost savings tomorrow; however, additional revenue is needed for this to occur.

In terms of our law enforcement contract with the County of Los Angeles, costs are rising. The expectation will be that the costs will continue to rise annually and since this contract is our largest single contract by far, the pressures of inadequate General Fund revenue will certainly have an effect on the level of law enforcement services our City can provide.

Nevertheless, the increasing cost of everything and the limited revenue receipts resulted in a narrowing of the resources available over the last five years, and as such, we have arrived at the point where we cannot continue the standards and level of service residents have enjoyed. Additionally, the City has not been able to invest the multimillions in capital streets, sidewalks, and infrastructure necessary to maintain and increase the condition of those assets. Frankly, the City does not have adequate revenue to do so, and trimming expenses and operations under the façade of efficiency can never come close to closing the gap materially.

In reviewing options to address the areas above, the options are few and never pleasant. Here are some of the potential options knowing that there may be more options or a mix and match that may be considered:

- One option is to utilize debt financing to accelerate capital projects. Unfortunately, high interest rates and staffing levels that cannot currently support such investment would be an impediment.
- The second option is to utilize reserves, such as making a massive payment to CalPERS to cover the unfunded liability. This would free up about \$1 million/annually that is going to pay this unfunded liability currently. The challenge here is that \$1 million/year is not adequate for the significant investment needed. Concerns with this approach include losses on investment with funds held by CALPERS. CALPERS investment approach can create large positive or negative swings in market value. If we overfund the UAL and market values increase then we would create a super funded status with funds held by CALPERS that otherwise could have been used for other community needs. Market losses on investments held by CALPERS could result in additional UAL payments that were not expected to be necessary after the investment was made.
- The third option is to reconsider a district sales tax measure as was considered before which may generate about \$6 million/annual with a large chunk paid for by non-residents who shop in our City. While this would provide a significant

investment to support capital infrastructure and cost of high priority operational items, such as public safety, the previous measure failed and it is unknown the appetite for the public to support such measure.

- The fourth option is to strategically reduce operations, programs, and services to reduce the expenditure footprint to match the available revenue. This would mean reductions to public safety, recreation programs, closing of facilities, and staff reductions. We can avoid this option due to our current reserve balances, but this option may become a reality if we wait too long to act.

Our situation is not different from other cities generally. Most are in the same boat, but we are fortunate to have a higher level of reserves that buys us more time to make good decisions due to the prudent practices of the City going back more than a decade. To bring the public into the decision-making process as they will be directly impacted by our fiscal future, we will be utilizing a new platform called “Balancing Act” to gather input from the public on how to best balance the budget. This and our strategic plan will help guide us in the best path forward.

While it is natural to focus on the negatives, we must actively ensure that we also emphasize our strengths. We are well positioned to continue as a leader in the quality of life residents’ experience living in San Dimas. This is supported by the over 80% of residents who rated overall quality of life and San Dimas as a place to raise a family as excellent or good in our 2023 community survey. The focus should be to make prudent decisions with the future in mind, adjust to circumstances as they arise and even when uncomfortable, and to continue to celebrate our successes while learning from our mistakes. We can address future challenges if we are willing to be bold, prudent, and remain together as one community.

It is an honor to be a part of this amazing organization and City, and I look forward to being a part of our many successes and navigating challenges ahead. I have faith that we will endure and thrive.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Constantin". The signature is fluid and cursive, with a large, stylized initial "C".

Chris Constantin
City Manager



FISCAL & BUDGETARY POLICIES SECTION

- BUDGET TIMELINE
- BUDGET PRIORITIES
- ANNUAL BUDGET POLICY
- APPROPRIATION LIMIT

BUDGET DEVELOPMENT TIMELINE

The budget process is a significant undertaking for staff and one of the most important duties of the City Council. The process begins in January as the City Manager meets with staff and gives general direction in preparing departments' budgets. The City Council provided input on items they would like to see incorporated in the final budget in during the preliminary budget presentation on April 23, 2024. In May, proposed budget information is submitted for review by the budget team, and the creation of the draft budget document and the Capital Improvement Plan is developed to be presented to the Council and public.

January 10, 2024	Kickoff meeting with appropriate staff to discuss plan and schedule
February 2, 2024	Budget Launch, introductory email with resources & templates distributed
February 12, 2024	Deadline to discuss Budget Priorities with Commissions.
February 27, 2024	Mid-Year Report for 2023-24 fiscal year study session to discuss budget priorities & 10 year projections
March 5, 2024	Preliminary Budget figures & Request are due
March 11-22, 2024	Completed meetings with each department to discuss budget submissions and goals
April 23, 2024	Council & Public Review of Preliminary Budget
May 14, 2024.....	Second Discussion Council & Public Review of Preliminary Budget
June 11, 2024.....	Adoption of the Operating and Capital Improvement Program Budget for Fiscal Year 2024-25 and the 2024-25 Appropriations Limit

2024-25 BUDGET PRIORITIES

The City Council provided a listing of budget priorities during the December 11, 2021 and January 11, 2022 City Council meetings. On February 8, 2022, the City Council approved the following budget priorities:

- **Community Safety**

Foster safe enjoyment and a sense of community in the City which prioritizes public safety and emergency preparedness.

1. Maintaining public safety services
2. Establishing effective programs supporting public safety services (i.e. City Prosecutor services, County/Court partnerships)

- **High Performing Government**

Provide efficient and effective public service that is responsive to the needs of residents and businesses.

1. Retention, investment, and development of City staff
2. Provide for effective and safe working environment with appropriate tools, training, and safety equipment
3. Foster resiliency to respond to unforeseen circumstances

- **Infrastructure and Facilities**

Invest in the maintenance and improvement of City infrastructure and facilities that maximizes the public's use and enjoyment of public and private space.

1. Long-term focus on addressing and investing in infrastructure and facilities (i.e. Pavement Condition, Capital Assets, Parks amenities and facilities, Recreation Center, and Equestrian Center)
2. Considering Municipal Yard relocation, land acquisition and improvement costs
3. Gold Line Parking

- **Quality of Life**

Provide enrichment opportunities for all residents which foster community, lifelong learning, and healthy activities for people of all ages.

1. Homelessness

- **Economic Vitality**

Support a thriving and resilient ecosystem for local business and entrepreneurship.

1. Provide support for local businesses

- **Responsible/Sustainable Growth**

Establish policies that encourage a variety of land use and development types that not only maintain the community's character but allow the City to grow responsibly and support the long-term viability of a healthy, vibrant community.

1. Completing Downtown Specific Plan
2. Creating objective standards for development (i.e. addressing Federal/State mandates, supporting consistency in development)
3. Fostering affordable housing

- **Financial Sustainability**

Maintain a strong financial foundation with focus on the long-term sustainability.

1. Unfunded Pension Liabilities
2. Balance strengthening City's foundations with new investments
3. Considering the full lifecycle cost of activities
4. Focusing on needs versus wants

- **Transparency**

Promote open communications and engagement with the public.

1. Presenting fund balances and financials effectively

CITY OF SAN DIMAS ANNUAL BUDGET POLICY

A. INTRODUCTION

In its adoption of the Budget, the City Council recognizes that the appropriations approved for the operating and capital budgets are based upon estimates of municipal needs for the fiscal year. Therefore, in order to establish appropriate control in the administration of the Budget, the following policies are adopted to provide necessary authority for the City Manager to administer the Budget during the course of the fiscal year in the light of varying conditions which may occur and are authorized under San Dimas Municipal Code Section 2.24.070. The Assistant City Manager is delegated authority to sign as the City Manager in the absence of the City Manager or as authorized by the City Manager.

These policies are in addition and supplemental to any provisions contained in the San Dimas Municipal Code (Code), including the Personnel Rules & Regulations (PRRs), Part Time Employee Handbook, the Final Budget Resolution, all Salary Resolutions regarding pay, benefits and other terms and conditions of employment relating to other officers and employees, City of San Dimas Administrative Procedure and Policies, and other documents relating to the Budget, as such provisions may apply to the administration of the Budget.

All references to the Administrative Services Director and/or Finance Director shall refer to that individual empowered as the Finance Director, as defined in the San Dimas City Municipal Code.

B. DEFINITION

B.1 **Appropriations (Operating and Capital Budgets)**

The term “Appropriations” means the amounts approved for expenditure by the City Council in its adoption of the Budget, together with subsequent “**Supplemental Appropriations.**”

B.2 **Supplemental Appropriation**

The term “**Supplemental Appropriation**” means an increase and/or decrease in an existing appropriation(s) in the City Council Adopted Budget or a new appropriation(s).

B.3 **Carryover**

The term “**Carryover**” means the process of carrying over unspent appropriations or unrealized revenue from one fiscal year into a subsequent fiscal year. Carryovers shall be documented in a Budget Modification.

B.4 **Budget Modification**

The term “**Budget Modification**” means an adjustment to operating and capital project funding sources, pay schedules, job title allocations, changes in these Budget Policies, and other non-appropriation matters.

C. FISCAL CONTROL POLICIES

C.1 **Off-Cycle Funding Requests**

Off-cycle funding requests represent items not contemplated during the normal budget production and approval process which may result in exceeding a department and/or category appropriation. To ensure that all budget requests are considered in the context of the entire budget, consideration of funding request submitted outside the normal budget production process shall be subject to staff analysis to assist the City Council in evaluating the proposal. The formal analysis shall include, where applicable, the short-term and long-term budget impact and the impacts on other Council approved priorities; identified source of funding and impact on fund balance; and any other pertinent financial implications relevant for City Council decision-making.

C.2 **Ongoing Expenditures**

Approval of all expenditures which would result in an ongoing fiscal commitment should be funded only with ongoing revenue sources. One-time revenues, including fund balance and reserves, should be used only for one-time expenditures, such as capital improvements.

C.3 **Statement of Fiscal Impact**

All staff reports or action items to the City Council which relate to issues expected to have a fiscal impact on the City shall include a statement of fiscal impact. The impact will show the current year and multiyear impact of the recommended action.

C.4. Guiding Principles for Budget Development¹

The following principles shall guide budget development:

- C.4.a. A balance between public safety, infrastructure maintenance, and quality of life services is required to ensure a livable community.
- C.4.b. A budget must be sustainable into the future, not balanced with one-time fixes, such as transfers of reserves or set asides, and must reasonably reflect expenditures that match available revenues.
- C.4.c. Reducing funding for capital projects, or eliminating projects from the Capital Improvement Program, in order to support operating activities sacrifices the community's long-term interests.

¹Adapted from: (1) "Budget Strategies for Challenging Fiscal Times" presented by Robert Leland, Director of Finance, City of Fairfield; (2) *Recommended Budget Practices* published by the National Advisory Council on State and Local Budgeting; (3) *A Budgeting Guide for Local Government* published by the International City/County Management Association; (4) *Model Practices for Municipal Governments* published by the Connecticut Town and City Management Association; and (5) *Strategic Recruitment for Government, Ten Innovative Practices for Designing, Implementing, and Measuring Recruitment Initiatives in Government* published by the Performance Institute.

- C.4.d. Continuous investment in technology, systems and equipment is needed to improve organizational efficiency, especially when staffing levels are reduced.
- C.4.e. Reasonable compensation levels in line with the labor market for similar governmental agencies are desired in order to minimize staff turnover and maintain City productivity; however, compensation levels must stay within a range that the city can sustainably afford while still providing the full range of city services that citizens expect from their city government. Total Compensation will be defined as all pay, benefit, and other elements that provide value to staff (i.e., hourly rate, specialty pays, insurance, time off, in-lieu payments, retirement plans, training, etc.).
- C.4.f. Additional revenue sources, such as grants and development related income, should be sought to augment City resources after due consideration of the cost associated with accepting a grant or approving development.
- C.4.g. Program cost recovery should be maximized, including reasonable General Fund indirect costs allocated to other funds, to reduce the need for program reductions and to reduce taxpayer subsidies where such subsidy is not in the public interest.
- C.4.h. Quality economic development and strengthening the City's economic base through implementation of supportive business strategies should be promoted to expand the City's revenue base and provide a net resource gain.
- C.4.i. Services and programs that serve a limited number of participants should be the focus of reductions, reformation, elimination, or reorganization, or should be considered for implementation by a private vendor or non-profit organization.
- C.4.j. Reductions should be avoided that could exacerbate liability issues for the City or have long-term consequences that would be costly to reverse.
- C.4.k. The budget must ensure administrative accountability, internal controls, and long-term financial stability.
- C.4.l. A balance of long-term liabilities and current operations is necessary to ensure the City avoids the growth in unrecognized or sudden significant liabilities.

D. FINANCIAL PLANNING AND IMPLEMENTATION POLICIES

D.1. Balanced Budget, Resiliency Plan and Deficit Spending Reduction Plan

The City shall establish a Resiliency Plan to ensure the long-term sustainability of the City's budget.

Revenue Control

- D.1.a. The City will dedicate new ongoing revenue sources in the following manner and priority:
- Priority 1: Fixed cost increases, such as built-in contract escalators, benefit increases outside City control including CalPERS pension contributions, etc.;
 - Priority 2: Funding significant long-term liabilities and replenishing City reserve funds to established targets;
 - Priority 3: Replenishing internal service funds, such as infrastructure, vehicle, building maintenance, and technology funds, etc.;
 - Priority 4: Discretionary expenditures.
- D.1.b. The City will designate and assess fees for service and other fees in the following manner and fee will comply with all applicable laws.
- Category I – Fees that are determined to have a full cost recovery goal. Fees shall be updated regularly based on the total direct and indirect costs of providing the service.
 - Category II – Fees that are below full cost recovery goal. Fees are generally subsidized where collection of fees is not cost-effective; collection of fees would not comply with regulatory requirements; purpose of the fee is not to offset cost but to provide benefits to the recipients and the community. If fee is proposed to be Category II, the proposer will describe the level of subsidy, the reasoning and purpose why the fee is less than full cost recovery, and compliance with the intent of this fee category.
 - Category III – Penalty and fine fees. Fees in category III should be reviewed annually relative to the reasonableness for the fee and the fiscal effect as it relates to deterrence.
- D.1.c. One-time revenues and budgetary costs savings not anticipated during the fiscal year will be primarily dedicated to funding significant long-term liabilities and replenishing reserves and internal service funds to established targets.
- D.1.d. All revenue receipts shall be processed through the Finance Division. In the case revenue receipts are offset by any non-cash transaction or discounts, the Administrative Services Director's review and approval will be required.
- D.1.e. Any commitment by the City to perform or pay for services which will be reimbursed by another entity will be documented in either a written agreement prior to proceeding with the services or provided for in an approved fee schedule and approved by the City Manager, and if over \$50,000, the City Council. After approval, the City Manager may appropriate funds reimbursing City operations up to \$50,000 per each individual service (e.g., Revenue reimbursed by the State Office of Emergency Services (OES)). All amounts appropriated under this provision will be reported to Council via budget modification reports.

Expenditure Control

D.1.f. Expenditure controls safeguard limited government assets and ensure resources are maintained where they were originally approved during the budget process. To this end, while Budget Policy E.1 provides City Manager control over fund-level expenditures, tighter controls and authorizations are required to maximize safeguards over the use of funds. Operating and Capital expenditures will require the following approvals and processes:

D.1.f.(1) **Changes between Personnel and Non-Personnel Expenditures** – Transfers of appropriations between personnel and non-personnel categories requires approval of the Administrative Services Director, City Manager, and City Council.

D.1.f.(2) **Changes between Departments** – Expenditures will be appropriated at the Department level. Department level is demonstrated by the second level of the accounting structure (i.e. 001-**4150**). Appropriation transfers between departments requires approval through a budget modification form by the Administrative Services Director, City Manager, and/or City Council based the following authorization amounts:

- Under \$10,000 – Administrative Services Director;
- \$10,000 to \$50,000 – Administrative Services Director and City Manager;
- Over \$50,000 – Administrative Services Director, City Manager, and City Council.
- Exceptions: In the case of emergency, to prevent the loss of capital/grant funds, and/or other circumstance where delay would have a material negative impact to the City, the Administrative Services Director and City Manager can approve appropriation transfers and report such transfers to the City Council.

D.1.f.(3) **Changes between Expenditure Categories** – Expenditures will be appropriated at the Category level which is demonstrated by the third level of the accounting structure (i.e. 001-4150-**020**). Within each category exists an object code which is demonstrated by the fourth level of the accounting structure (i.e. 001-4150-020-**001**). Departments can expend within the category as necessary without requiring further action. Appropriation transfers between categories requires approval of the Department Director, Administrative Services Director, and/or City Manager based the following authorization amounts:

- Under \$25,000 – Administrative Services Director;
- \$25,000 to \$50,000 – Administrative Services Director and City Manager;
- Over \$50,000 – Administrative Services Director, City Manager, and City Council.
- Exceptions: In the case of emergency, to prevent the loss of capital/grant funds, and/or other circumstance where delay would have a material negative

impact to the City. Administrative Services Director and City Manager approval is required and any such transfer will be reported to the City Council.

- Not Applicable: Non-discretionary items such as allocations, technology, fuel, and utilities are not available for transfer.

D.1.f.(4) **Fiscal Year-End Adjustments** – In order to expedite closing the accounting records at June 30th of each year, the City Manager is authorized to transfer an amount not to exceed \$5,000 between Departments within a single Fund in order to appropriate amounts to cover insignificant overages. A subsequent report will be made to Council listing total appropriations made within a Fund at fiscal year-end. This provision is only applicable to fiscal year-end adjustments and shall not be used at any other time.

D.1.f.(5) **Prepaid Expenses** – In limited instances, some City costs are required to be paid prior to receiving the service or product. Examples include annual licensing fees, annual memberships, insurance policies and software maintenance agreements. Many of the terms of these agreements require payment prior to July 1, which begins the new fiscal year. In addition, some prepayments offer a discount.

The City Manager is authorized to approve prepaid expenditures when the payment relates to an ongoing service provided to the City and when failing to make payment would either cause an interruption in ongoing City operations or cause the City to operate illegally (e.g., failing to renew software licensing). However, the payment classified as a prepaid expense shall not include more than a 10% increase over the prior year's payment for the same product or service. No later than the 1st meeting in September, Council will be provided a list of prepaid expenditures that occurred under this authority.

D.1.g. The City will refrain from allowing funds to fall into deficit positions or continuing growing existing fund balance deficits. Annual fund deficits should be eliminated by transferring funds into the deficit fund to maintain the previous year's fund balance. The only exceptions to this are funds in which future revenues are estimated to be sufficient to cover current deficits (e.g., Fee Funds and Capital Grant Funds) or where such deficit (or liability) is determined by a required actuarial review.

D.1.h. The Finance Division will establish an appropriate purchasing process with adequate controls to ensure expenditures are properly approved and do not exceed City Council appropriations.

D.1.i. The City will evaluate and consider personnel compensation and benefit expenditures from a total compensation perspective which will include both employee and employer items as well as any reasonably certain and reasonably anticipated future pension cost increase.

D.1.j. Any revenue or expenditure item may be submitted to the City Council for review and/or approval at the recommendation of the City Manager. Exceptions to revenue and expenditure controls require City Council notification.

D.1.k. All Council actions that appropriate funding or approve an agreement where such required funding is articulated in the recommendation or fiscal impact shall constitute formal appropriation authority and are not required to be resubmitted to Council for approval during the formal budget supplemental request process.

D.2. Capital Improvement Program

The Five-Year Capital Improvement Program (CIP) is developed and presented with the overall City budget.

D.2.a. **Transfers Between Council Approved Capital Projects (Same Year – Reallocation of Funding Between Projects)** – Projects are approved over a five-year period by Council. Each budgeted project has been appropriated an amount that may include funding from multiple City Funds. Appropriation transfers between capital projects scheduled in the same year requires approval of the City Manager and City Council based the following authorization amounts:

- Up to \$100,000 – City Manager; or
- Over \$100,000 – City Manager and City Council.

D.2.b. **Transfers Between Council Approved Capital Projects (Different Years – Rescheduling Projects)** – Projects are approved over a five-year period by Council. Each budgeted project has been appropriated an amount that may include funding from multiple City funds. Appropriation transfers between capital projects scheduled in different years require approval of the City Manager and City Council based the following authorization amounts:

- Up to \$50,000 – City Manager; or
- Over \$50,000 – City Manager and City Council.

Additional funding requirements for capital projects in excess of the total amount appropriated requires Council approval unless the initial appropriation included approval for contingency funding, in which, no further Council approval is necessary.

The approved budgets for the individual capital outlay projects and capital improvement projects remain as authorized until these projects are completed when an agreement to perform the project is executed. Any unexpended authorized appropriation for each capital project is automatically carried over from fiscal year to fiscal year until the funds of the individual capital project are expended up to the not to exceed amount of an executed agreement or its approved contingency or the capital project is canceled by the City Manager. Following the completion of the individual capital projects, the unexpended appropriation of each completed capital project shall

be canceled, and the capital projects' funding sources shall be released from their unexpended funding commitment.

D.3. Cost Allocation Plan (CAP) & Fee Studies

The City Manager will ensure the timely completion of appropriate cost allocation plans and user fee studies. Generally, cost allocation plans should be completed every 2-3 years and reported to the City Council for review or as directed by the City Manager. Cost allocation charges (administrative overhead) will be assessed to each fund based on the results of the Plan. However, the General Fund will be required to make transfers to specific funds that do not have sufficient funding to pay for its share of the CAP (each fund's share of administrative overhead). Fee studies should be completed and reviewed every 4-5 years or as directed by the City Manager.

E. BUDGET ADMINISTRATION POLICIES

E.1. Appropriations - Operating and Capital Budgets

Appropriations approved for the Operating Budget Activities and Capital Budget Expenditure Accounts of the City's offices/departments are based upon estimates of needs for the fiscal year for projected service level requirements under normal conditions and circumstances.

However, as a result of changing conditions, unanticipated needs, emergencies, the availability of unforeseen State/Federal and/or other funding sources and like circumstances, it may be necessary during the course of the year to increase, reduce, eliminate, or provide new funding for Operating Budget Activities or Capital Budget Expenditure Accounts.

Therefore, in administering the Budget, the City Manager is authorized to provide each office/department with sufficient funding to meet its needs in such circumstances, so long as a decision to vary from approved appropriations does not exceed, except in the case of emergencies, the total appropriated expenditures of the affected municipal fund at the time of the decision. This policy includes, but is not limited to, the authority to supplement budgeted capital projects by transferring funds reflected in a Council-approved Capital Improvement Program from a future year to the current fiscal year if the City Manager determines that the action is necessary to prevent a disruption to the construction schedule of the project, and that there is sufficient fund balance available to cover the expenditures.

In the event of an emergency, the City Manager is authorized to provide the resources necessary to meet the needs of the emergency subject to the limitations of available fund

balance.

In all such instances, the City Manager shall report budgetary decisions to the City Council by means of an appropriate Supplemental Appropriation/Budget Modification.

E.2. Supplemental Appropriation/Budget Modification Requirements

Whenever the City Manager determines that a proposed budgetary adjustment does not fall within budget policies, or that it would add new or substitute substantially different projects, equipment, or programs to those approved for Operating Budget Activity or Capital Budget Expenditure Accounts, the City Manager shall submit to the City Council a Supplemental Appropriation or Budget Modification for City Council approval.

When budgetary adjustments are made in accordance to these budget policies, the City Manager will submit a periodic report of such adjustments for ratification on the City Council consent calendar.

E.3. Rebudget Authority

Upon closing the financial books each fiscal year, the Administrative Services Director will review department requests to carryover unexpended funds and unrealized revenues to the ensuing fiscal year's budget. For those items approved by the City Manager and already encumbered, the Administrative Services Director shall carryover unexpended funds and unrealized revenues to the ensuing fiscal year's budget. The items carried over shall be documented in a Budget Modification. Unencumbered funds will either be released and available as one-time resources in the ensuing year's budget or in the case of unencumbered capital, considered for carryover based on a previously identified project need.

Grant and Donation funds may be carried over when the grantor allows use of such funds into the following fiscal year, when there are funds remaining, and when the purpose of the grant or donation (i.e., specific project) has not changed. The items shall be documented in a Budget Modification.

E.4. Fund Reserves

The City will maintain appropriate fund reserves which segregate resources for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

E.4.a. **General Fund**

E.4.a.1 General Fund Reserves

Reserved

E.4.b. Capital Assets Reserve (Fund 100)

Fund 100 has been established to accumulate funds for the scheduling of significant capital assets, such as infrastructure, buildings, vehicles, equipment, and technology for the purpose of prefunding replacement and rehabilitation at the end of the capital assets useful life. The City will make annual contributions to prefund capital asset replacement and rehabilitation and reduce the operational impact of the related significant expenditures in the year the capital asset is needed. In accordance with GASB 54, this fund balance is committed.

E.4.b.1 Scheduled and Prefunded Capital Assets

Capital assets entered into the schedule and identified for prefunding are intended to identify liabilities associated with existing capital assets for which the City has adopted a funding schedule. Such capital assets will receive annual transfers to support full funding by the capital asset's replacement or rehabilitation schedule.

E.4.b.2 Scheduled and Unfunded Capital Assets

Capital assets entered into the schedule and not receiving annual funding allocations are intended to identify significant unfunded liabilities associated with existing capital assets. An appropriate funding target amount and year such fund is needed for replacement or rehabilitation will be established.

E.4.b.3 Pooled Capital Assets

Certain capital assets, such as buildings, include capital needs whose replacement or rehabilitation occurs in smaller, staged time frames or to which a specific replacement and rehabilitation date varies based on condition (i.e. carpets, etc.). To facilitate prefunding of such capital assets, a pooled amount will be specified in

such manner (by building, location, etc.) to accommodate regular replacement and rehabilitation as needed, but to also achieve an annual funding contribution amount which is consistent and predictable.

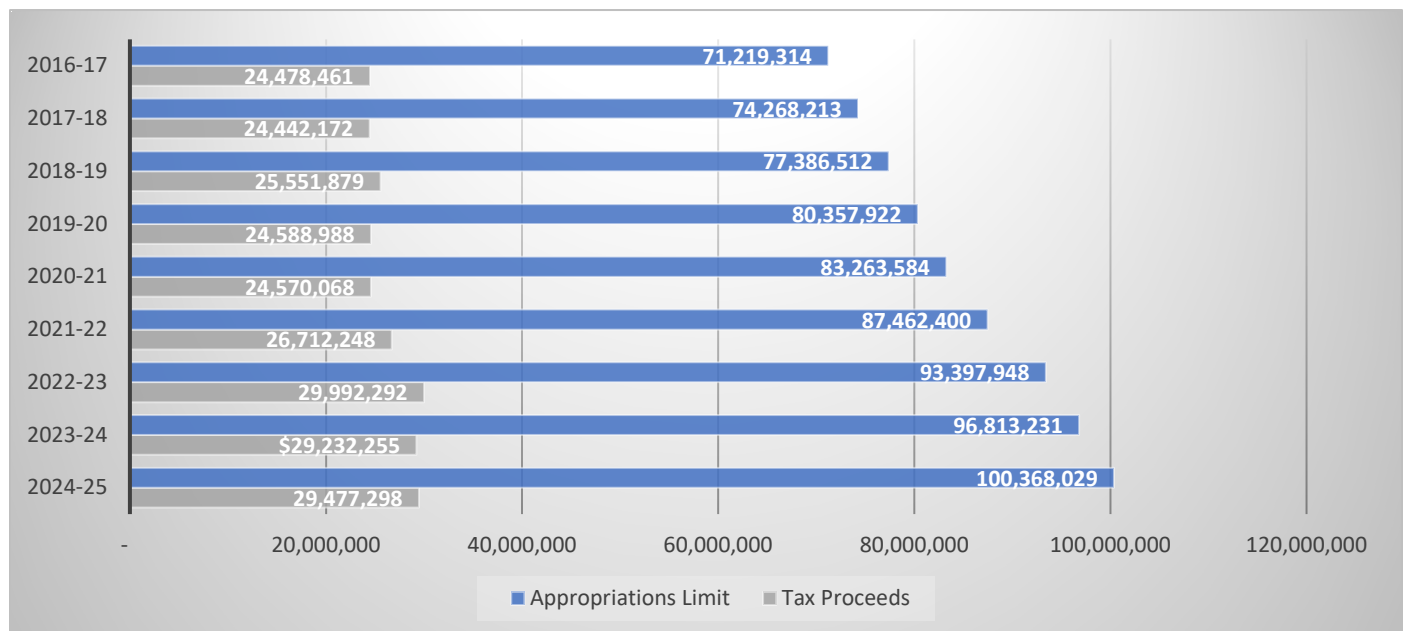
E.4.b.4 Asset Management Schedules and Funding

The City will maintain an asset management schedule for scheduled assets which are intended to receive funding through the Capital Asset Reserve. The schedule will provide such detail to properly manage the asset and its replacement or rehabilitation. The City Manager, or designee, is authorized to allocate such appropriation and schedule such assets to Fund 100 to further the intent of the Capital Asset Reserve.

APPROPRIATIONS LIMIT

Resolution 2024-44 adopted June 11, 2024, updates the City of San Dimas appropriations limit as required by Proposition 4 (November 1979) and Proposition 111 (June 1990). The appropriations limit imposed by these propositions creates a restriction on the amount of revenue that a public agency can appropriate in any fiscal year. The limit is based on actual appropriations during the base 1978-79 fiscal year, with an increase in subsequent years based on a formula comprised of population estimates and cost of living factors. There are no financial impacts from calculating the appropriations limit unless the amount of revenues received from “proceeds of taxes” comes close to or exceeds the City’s appropriations limit.

The 2024-25 appropriations limit for the City of San Dimas is \$100,368,029. This amount is \$70,890,731 more than the projected tax proceeds.



RESOLUTION 2024-44

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN DIMAS,
COUNTY OF LOS ANGELES, ADOPTING AN APPROPRIATIONS LIMIT FOR
FISCAL YEAR 2024-25 AND APPROPRIATE EXCESS REVENUES**

WHEREAS, the City Council of the City of San Dimas is authorized under the provisions of Article XIII B of the California Constitution to adopt an Appropriation Limit for fiscal year 2024-25; 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 City elects to use the change in California per capita personal income as its cost of living growth factor for the 2024-25 fiscal year which is 3.62% or a factor of 1.0362; and

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

WHEREAS, the County's change in population provided by the State Department of Finance applicable to the fiscal year 2024-25 Limit is .05% or a factor of 1.0005 and is greater than the City's negative growth rate of -0.31% or a factor of .9969; and

WHEREAS, the fiscal year 2023-24 Appropriations Limit of \$96,813,231 shall be used as the base toward calculating the Limit for fiscal year 2024-25; 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 2024-25 shall be \$100,368,029; and there are hereby appropriated assigned fund balances of all revenues subsequently received by City funds in excess of the 2024-25 appropriations up to the Appropriations Limit in the following funds: 1,2,7,8,40-41,71-78.

Per Capita Personal Income Change:	3.62%	=	1.0362 ratio
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County Population Change	0.05%	=	1.0005 ratio
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(City Population Change -0.31)

Ratio of Change	1.0362 x	1.0005	=	1.0367181
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Appropriations Limit 2023-24	=	\$96,813,231
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Ratio of Change	=	<u>x 1.0367181</u>
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Appropriations Limit 2024-25	=	\$100,368,029
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PASSED, APPROVED AND ADOPTED this 11th day of June, 2024.

Resolution 2024-44
Appropriations Limit 2024-25
June 11, 2024

Page 2



Emmett G. Badar, Mayor

ATTEST:



Debra Black, City Clerk

I, Debra Black, City Clerk, hereby certify that Resolution 2024-44 was adopted by the City Council of San Dimas at its regular meeting of June 11, 2024 by the following vote:

AYES:	Badar, Bratakos, Vienna, Weber
NOES:	None
ABSENT:	Nakano
ABSTAIN:	None



Debra Black, City Clerk



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FINANCIAL SUMMARIES

- CHART OF ACCOUNTS
- FUND DESCRIPTIONS
- OPERATING FUNDS
- CAPITAL PROJECT FUNDS
- DEBT SERVICE FUNDS
- LONG TERM DEBT
- SUMMARY OF ENDING BALANCES AND TRANSACTIONS – SCHEDULE 1
- HISTORICAL GENERAL FUND RESERVES

CHART OF ACCOUNTS

FUND NUMBER	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
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	New Equipment Reserve Fund
71	Air Quality Management District
72	Prop A Transit
73	Prop C Transit
74	Measure R Transit
75	Landscape Maintenance
76	Measure M
77	Road Maintenance Rehab Act Fund
78	Measure W
100	Capital Assets Reserve
101	American Recovery Plan Act
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 measurable and available and expenditures when they are incurred.

The City Manager's authorization limit for changes to the budget is limited to \$50,000 before authorization is required by the San Dimas City Council.

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. The following includes descriptions of the operating funds:

- **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.
- **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.
- **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 repayment of a City loan made to the Golf Course.

- **New Equipment Reserve Fund** – this fund is used to account for expenditures associated with the acquisition of new 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.
- **Measure W Fund** – this fund is used to account for receipts and expenditures of monies apportioned to the City under Measure W, a voter approved special tax levy collected annually on parcels within the Los Angeles County Flood Control District. The tax is levied at a rate of 2.5 cents per square foot of impermeable area, except as exempted.
- **American Recovery Plan Act** – this fund is used to account for revenue & expenditures identified to recapture lost revenue due to the effects of the pandemic lockdown. The funds originate from a Grant distribution through the Federal Government as part of the American Recovery Act.
- **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. The Revenue Bonds were refinanced in 2020 to reduce the principal and interest.

CAPITAL PROJECTS FUNDS

Capital Projects Funds account for the acquisition and/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.
- **Measure M 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.
- **Measure W Fund** – In November 2018 ballot, Los Angeles voters approved the Safe Clean Water Parcel Tax of 2.5 cents a square foot of “impermeable space.” Revenue generated from Measure W will be used to pay for regional and municipal projects that improve water quality & retention, prepare for future drought, and provide community benefits such as parks

or wetlands. It is anticipated that the funds will be used for storm water projects in compliance with the MS4 permit.

- **Road Maintenance Rehab** – this fund is used to account for receipts and expenditures of monies apportioned to the City under the Road Maintenance Rehab Act. The funds are generated by increases in the gas tax and vehicle license fees.
- **Capital Assets Reserve** – this fund will be used to replace & maintain current assets.

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.

LOANS PAYABLE (City Debt)

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. On October 29th, 2020 The City of San Dimas Housing Authority refinanced the bonds at an interest rate of 1.85% and shortened the maturity date to fiscal year 2025-26.



Sources of Funds: Housing Authority Fund

Fiscal Year	Beginning Balance	Principal Due	Interest Due	Ending Balance
2024-25	\$956,200	\$473,800	\$13,307	\$482,400
2025-26	\$482,400	\$482,400	\$4,462	\$ -



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SCHEDULE 1: SUMMARY OF ESTIMATED ENDING BALANCES & TRANSFERS

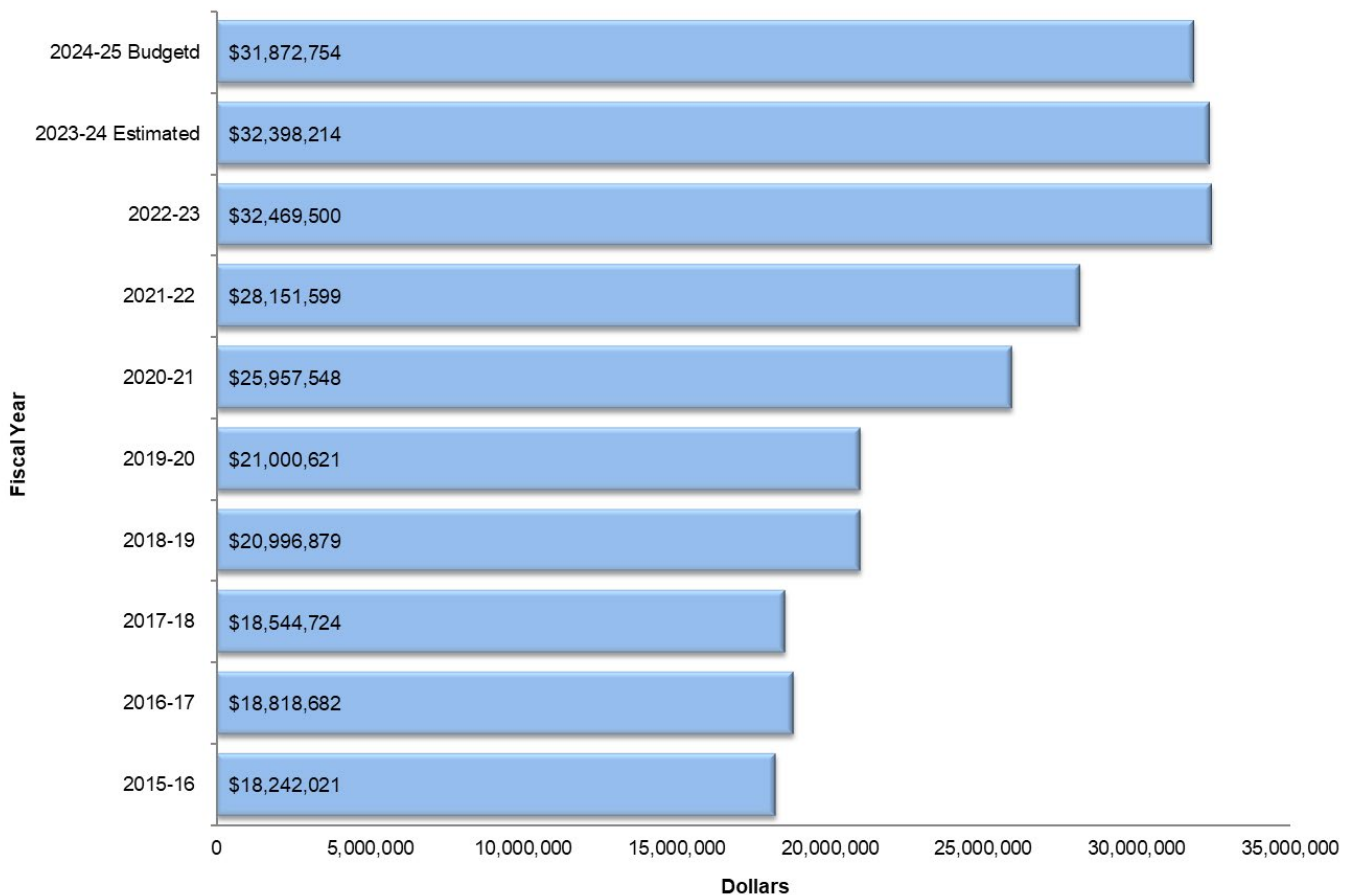
	ESTIMATED BEGINNING BALANCE 07/01/24	ESTIMATED REVENUES 2024-25	TRANSFER IN 2024-25	TRANSFER OUT 2024-25	ESTIMATED EXPENDITURES 2024-25	USE OF RESERVES 2024-25	ESTIMATED ENDING BALANCE 06/30/25
01 General	23,916,020	31,405,047	402,000	446,789	30,720,466	1,723,752	22,832,060
02 Gas Tax	812,219	996,572	-	250,000	988,000	-	570,791
03 Walker House	68,612	210,070	-	-	206,466	-	72,216
06 Sewer	1,351,939	93,400	-	-	290,000	-	1,155,339
07 Lighting	3,599,318	1,659,540	-	150,000	3,017,000	-	2,091,858
08 L/S Parcel Tax	-4,990	1,047,000	157,507	-	1,199,517	-	-
12 Infrastructure	4,369,281	4,703,352	93,752	-	9,166,385	-	-
20 Comm Park/Fac	114,628	-	-	-	-	-	114,628
21 Open Space #1	6,137	-	-	-	-	-	6,137
22 Open Space #2	259,932	-	-	-	100,000	-	159,932
23 Open Space #3	29,791	-	-	-	-	-	29,791
40 CDBG	-	489,091	-	-	489,091	-	-
41 COPS	204,955	200,000	-	-	212,000	-	192,955
53 Golf Course	1,388,069	982,000	-	-	652,000	-	1,718,069
70 New Equipment Reserve	915,045	-	-	-	191,500	-	723,545
71 AQMD	104,055	57,000	-	2,000	139,055	-	20,000
72 Prop A	6,383,716	1,160,528	-	-	1,104,546	-	6,439,698
73 Prop C	1,624,896	840,073	-	-	990,000	-	1,474,969
74 Measure R	1,674,891	646,305	-	-	939,000	-	1,382,196
75 Open Space Mnt	5,243	45,940	1,817	-	53,000	-	-
76 Measure M	2,024,471	755,812	-	-	475,000	-	2,305,283
77 Road Maint. Rehab Act	416,629	924,248	-	-	600,000	-	740,877
78 Measure W	401,141	698,450	-	-	494,000	-	605,591
100 Capital Assets Reserve	7,567,149	-	1,630,000	-	880,000	-	8,317,149
ALL CITY FUNDS TOTAL	57,233,147	46,914,428	2,285,076	848,789	52,907,026	1,723,752	50,953,084
34 Housing Authority Successor	1,869,063	143,042	287,465	-	1,112,886	-	1,186,685
113 Housing Authority	6,919,461	3,325,000	-	-	4,878,629	-	5,365,832
38/39 Successor Agency	3,988,836	1,739,000	-	-	4,864,798	-	863,038
GRAND TOTAL CITY AND ENTITIES	70,010,507	52,121,470	2,572,541	848,789	63,763,339	1,723,752	58,368,639

HISTORICAL GENERAL FUND RESERVES

The General Fund reserve is comprised of the General Fund (001), and interfund Equipment Replacement reserve fund (070) and Capital Asset Reserves (100). The City's goal is to maintain a minimum balance of equal to or greater than 75 percent of the General Fund operating budget. The current reserve balance of \$32,469,500 represents 113.29 percent of the 2022-23 General Fund Operating Expenditures, ARPA Expenditures and Transfers Out.

The estimated General Fund Reserve for the fiscal year ending 2023-24 is \$32,398,214 which would represent approximately 92.63 percent of the 2023-24 General Fund Operating and ARPA expenditures and transfers out.

Finally, the budgeted General Fund Reserve for 2024-25 is \$31,872,754 which would represent approximately 98.58 percent of the 2024-25 General Fund operating expenditures and transfers out. A multi-year comparison of this reserve is shown below:

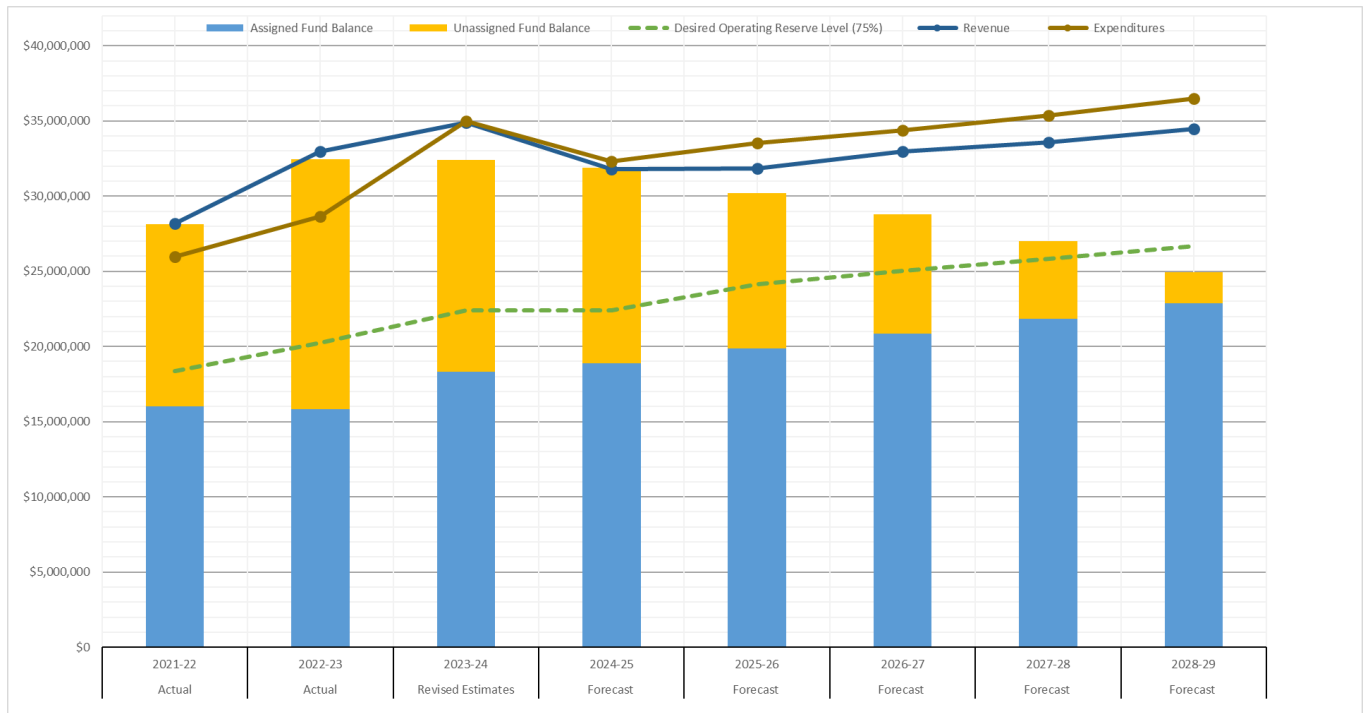


FIVE YEAR PROJECTION

The information below provides the historical and projected financial condition for the General Fund

	Actual 2021-22	Actual 2022-23	Revised Estimates 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Revenue	28,158,693	32,960,537	34,904,647	31,807,047	31,842,290	32,972,001	33,587,951	34,457,638
Expenditures	25,965,743	28,641,536	34,975,932	32,332,507	33,534,095	34,356,453	35,384,863	36,507,621
Desired Operating Reserve Level (75%)	18,388,081	20,229,485	22,421,397	22,421,397	24,137,321	25,054,840	25,826,147	26,668,216
Assigned Fund Balance	15,996,953	15,817,107	18,318,787	18,877,287	19,872,287	20,867,287	21,862,287	22,857,287
Unassigned Fund Balance	12,153,545	16,652,393	14,079,428	12,995,468	10,308,663	7,929,211	5,137,299	2,092,315
Reserves	28,150,498	32,469,500	32,398,215	31,872,754	30,180,950	28,796,498	26,999,586	24,949,602

FIVE YEAR FORECAST – GRAPHICAL REPRESENTATION





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REVENUES SECTION SUMMARY

- REVENUES DEFINED
- HISTORICAL TRENDS
- SUMMARY OF ESTIMATED REVENUES BY FUND - SCHEDULE 2
- SUMMARY OF GENERAL FUND REVENUES

DESCRIPTION OF REVENUES

City revenues are derived from a variety of sources. Some revenues such as property tax 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. Revenue projections are based on estimates provided by HDL Companies.

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. Revenue projections were based on historical trends and additional information provided by the franchisees.
- **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. Revenue projections were based on estimates provided by HDL Companies.
- **Sales Tax**, at the current rate of 9.50 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 6.25 percent; Proposition A one-half (0.5) percent; Proposition C one-half (0.5) percent; Measure R one-half (0.5) percent; Measure M (0.5) percent; Measure H (0.25) percent and point of sale, San Dimas (1.00) one percent. Revenue projections were based on estimates provided by HDL Companies.
- **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. Revenue projections were based on historical trends and analysis from HDL Companies.

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:

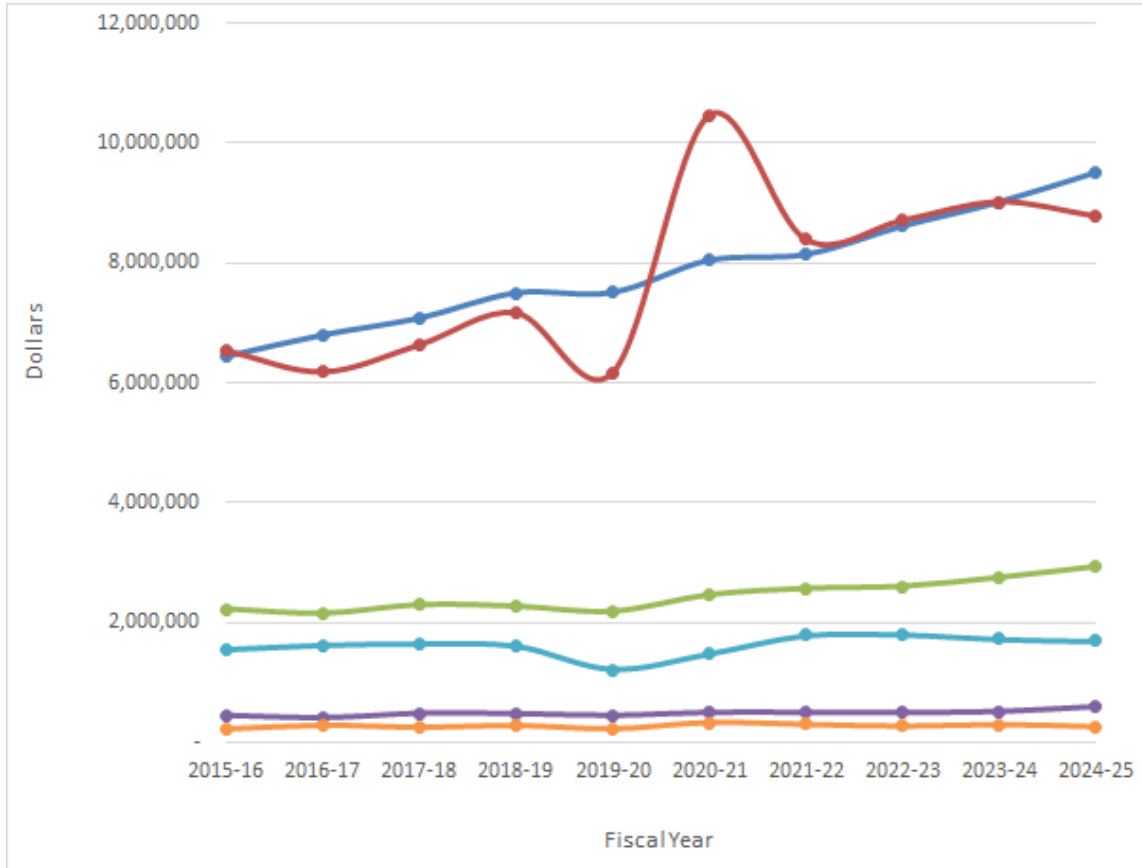
- **State Gas Tax** is received monthly on a per capita basis and a fixed annual amount based on population. Revenue projections are based on assumptions provided by the California Department of Finance.
- **Proposition A Local Return, Proposition C Local Return Measure R Local Return, and Measure M** 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. Revenue projections are based on estimates provided by Los Angeles County Metropolitan Transportation Authority.
- **Road Maintenance & Rehabilitation Act** imposes increases in the cost per gallon of motor vehicle fuel to go along with a varying vehicle license fee based on vehicle value. Revenue projections are based on assumptions provided by the California Department of Finance.
- **Measure W** imposes a parcel tax that charges 2.5 cents per square foot of impermeable surface on a property. The tax is collected through property tax roll and distributed to cities via the County of Los Angeles. Revenue projections come from the County of Los Angeles.

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

- **Administrative Fees** may be collected for staff time associated with 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. Staff time is tracked through the City's internal timekeeping process.

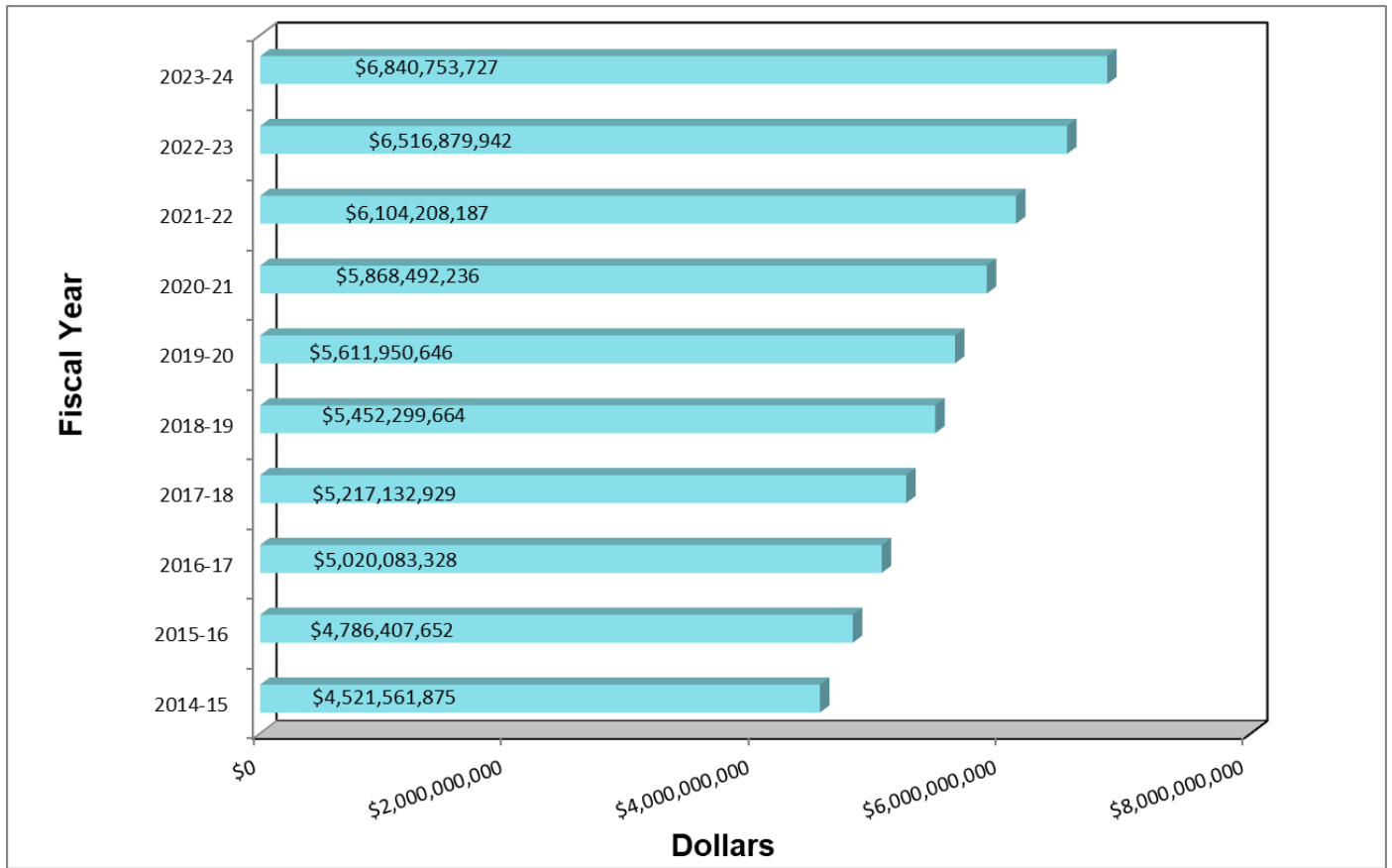
- **Recreation Fees** include registration and course fees for a wide variety of programs, including youth and adult sports, facility rentals, Swim and Racquet Club programs and numerous special interest and self-improvement classes.

HISTORICAL REVENUE TRENDS – TAXES



		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Property Tax		\$6,450,221	\$6,806,170	\$7,084,555	\$7,502,690	\$7,510,804	\$8,044,993	\$8,140,481	\$8,609,738	\$9,008,662	\$9,497,071
Sales Tax		\$6,534,672	\$6,183,299	\$6,635,201	\$7,165,003	\$6,170,000	\$10,454,716	\$8,390,000	\$8,704,500	\$9,015,486	\$8,777,917
Franchise Tax		\$2,230,072	\$2,157,250	\$2,300,700	\$2,274,568	\$2,190,788	\$2,465,655	\$2,571,240	\$2,606,200	\$2,754,000	\$2,934,500
Business License Tax		\$450,041	\$410,337	\$486,555	\$481,438	\$450,000	\$501,960	\$500,000	\$500,000	\$515,000	\$600,000
Occupancy Tax		\$1,558,201	\$1,630,226	\$1,654,585	\$1,616,189	\$1,220,000	\$1,482,082	\$1,795,000	\$1,810,000	\$1,730,000	\$1,695,000
Other Taxes		\$238,442	\$294,058	\$264,732	\$291,060	\$241,500	\$336,125	\$307,615	\$281,000	\$305,000	\$273,000

ASSESSED VALUE OF TAXABLE PROPERTY



Source: 2023-24 HDL Property Tax Report

SCHEDULE 2: SUMMARY OF ESTIMATED REVENUES BY FUND

	2022-23 ACTUAL BUDGET	2023-24 ADOPTED BUDGET	2023-24 ESTIMATED REVENUES	2024-25 ADOPTED BUDGET
GENERAL FUND - TAXES				
Property Taxes less Administrative Fees	3,912,591	3,809,023	3,917,556	4,041,522
Residual Tax Distribution	574,183	400,000	372,494	400,000
Motor Vehicle In Lieu Triple Flip	4,599,117	4,799,639	4,827,682	5,055,549
Sales Tax	8,387,815	8,665,486	8,233,856	8,417,917
Sales Tax Prop 172	376,420	350,000	360,000	360,000
Franchise Tax	2,817,961	2,754,000	2,864,923	2,934,500
Business License Tax/Film Permits	555,481	520,000	602,500	603,000
PEG Tax	74,362	75,000	70,000	70,000
Transient Occupancy Tax	1,770,634	1,730,000	1,675,000	1,695,000
Documentary Stamp/Transfer Tax	207,165	225,000	200,000	200,000
Sub-Total	23,275,729	23,328,148	23,124,011	23,777,488
GENERAL FUND - LICENSES AND PERMITS				
Building Permits	1,085,952	701,500	1,086,979	912,000
Inspection/Street Permits Eng	241,144	90,000	120,000	100,000
Annual Parking Permits	20,736	22,000	30,000	30,000
Temporary Parking Permits	280,394	250,000	350,000	420,000
Bingo Permits	25	50	25	25
Sub-Total	1,628,252	1,063,550	1,587,004	1,462,025
FINES AND PENALTIES				
Local Ord Violations	7,084	7,500	13,000	10,000
Animal Control Services	-	-	-	80,000
Motor Vehicle Violations	91,378	80,000	85,000	85,000
Miscellaneous Offenses	1,908	1,550	2,075	2,075
TOT Late Fee Penalties	13,545	-	11,635	-
Parking Citations	208,903	205,000	205,000	205,000
Parking Bail	102,511	70,000	75,000	75,000
Administrative Citations	12,241	8,000	11,000	11,000
Sub-Total	437,570	372,050	402,710	468,075
GENERAL FUND - USE OF MONEY & PROPERTY				
Interest	642,590	2,000,000	2,000,000	1,500,000
Building Rentals	78,136	75,000	90,000	90,000
Adair Lease/Loan	42,190	42,472	44,472	46,069
Principal from/Int Loan Repay Sycamore Proj	14,288	13,405	14,500	14,500
Principal from Walker House Loan	1,172,634	1,034,760	1,034,760	1,437,325
Mobile Welding Inc.	1,200	-	-	-
Sub-Total	1,951,038	3,165,637	3,183,732	3,087,894

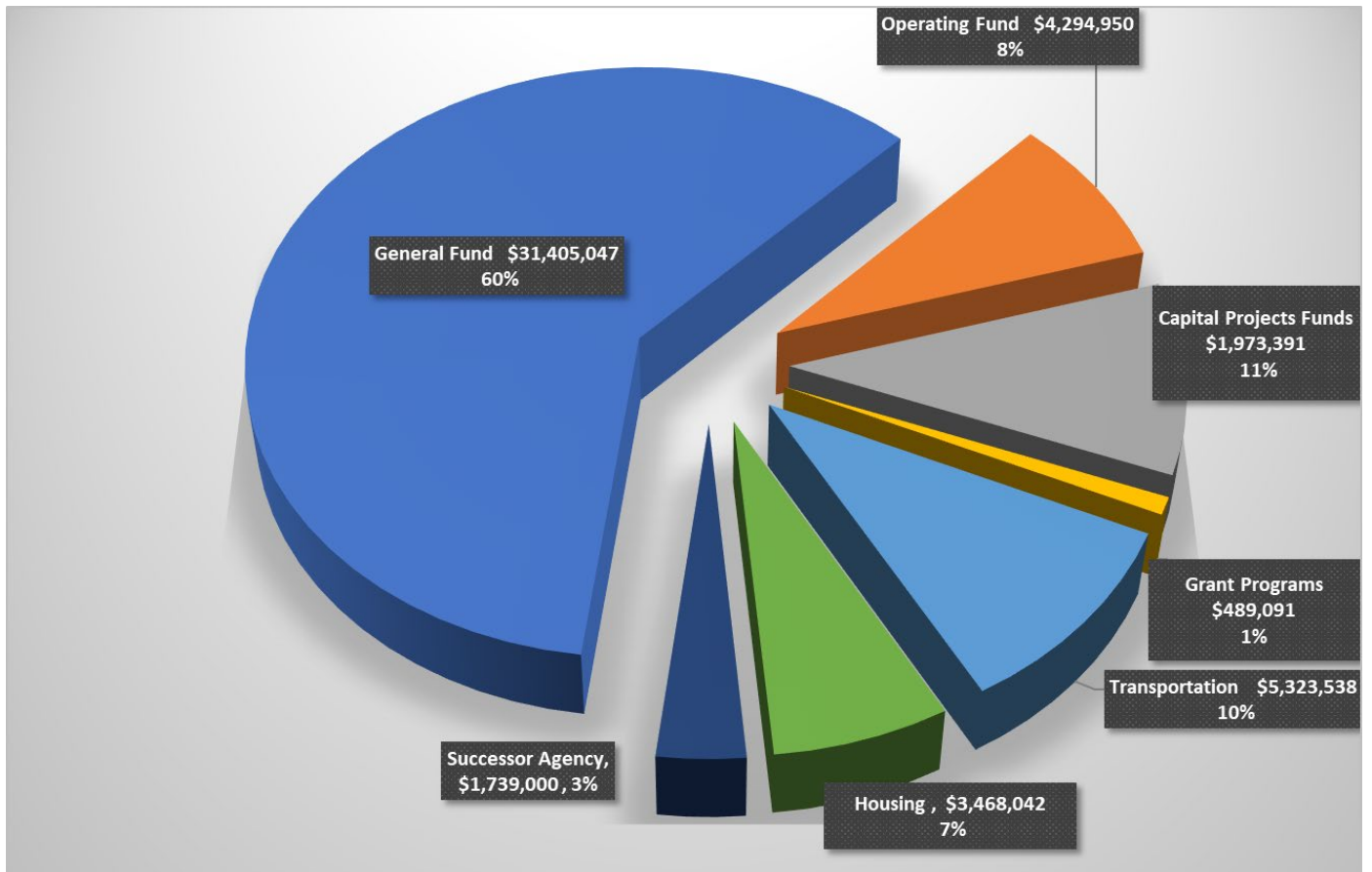
	2022-23 ACTUAL BUDGET	2023-24 ADOPTED BUDGET	2023-24 ESTIMATED REVENUES	2024-25 ADOPTED BUDGET
GENERAL FUND - INTERGOVERNMENTAL				
Motor Vehicle License Fees Excess/Mo	35,816	30,000	30,000	30,000
Homeowners Exemption	14,583	15,000	15,000	15,000
Metro/COG Open Streets Grant	30,000	-	-	-
LEAP Grant	-	150,000	62,115	87,885
SGVCOG Public Safety Grant	-	200,000	-	200,000
SB2 Planning Grant	60,000	70,732	48,894	-
Oil Payment Program/UOBG	5,604	5,200	5,200	5,475
Recycling Grant Mkt Sites	8,892	8,664	8,664	8,744
U.S.D.A. Summer Lunch Program	10,056	9,500	9,500	13,900
FEMA - COVID 19 Reimbursement	22,000	-	-	-
Sub-Total	186,951	489,096	179,373	361,004
GENERAL FUND - CHARGES FOR CURRENT SERVICES				
Zoning/Subdivision Fees/Monument Fees	23,937	16,500	16,700	37,500
DPRB Fees	11,984	11,000	11,000	5,000
Miscellaneous Planning Fees	-	2,100	2,900	3,400
Public Hearing Notice Sign	770	900	200	1,000
Monument Inspection	2,200	900	300	1,000
Misc/Overhead Chgs Dev Svcs	26,576	8,000	5,000	5,000
Administration of Prop A/C/Measure R	100,000	75,000	75,000	75,000
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
Auto Impound Storage Fees	10,788	15,000	10,000	10,000
Sale of Maps & Publications	-	500	-	-
Sub-Total	501,255	454,900	446,100	462,900
RECREATION FEES & CHARGES				
Recreation Fees & Charges	507,905	445,350	434,000	570,350
Sub-Total	507,905	445,350	434,000	570,350
RECREATION CENTER FEES				
Swim & Racquet Park Fees	442,758	417,075	412,710	448,500
BUSD Boosters Contribution	-	56,810	129,760	129,760
Sub-Total	442,758	473,885	542,470	578,260
REFUNDS\REIMBURSEMENTS				
WC/Gen Liability Insurance Refund	58,430	58,430	58,430	63,414
Mandated Costs	22,131	15,000	15,000	15,000
Reimbursement Services Waste Management	75,000	75,000	75,000	75,000
Administrative Costs Successor Agency	97,000	100,000	100,000	100,000
Administrative Costs Housing Authority	105,770	100,000	100,000	100,000
Misc Sale of Property (391-001)	404,449	-	-	-
Misc. Settlement Class Action (391-002)	679,157	-	-	-
BUSD Crossing Guard	6,000	9,100	9,100	9,100
BUSD School Resource Officer Contrib	167,213	241,940	241,940	254,037
Sr Citizen Club Bingo Contribution	2,800	2,000	2,500	2,500
Miscellaneous	18,274	15,000	17,000	18,000
Sub-Total	1,636,223	616,470	618,970	637,051
TOTAL GENERAL FUND REVENUE	30,567,681	30,409,086	30,518,370	31,405,047

	2022-23 ACTUAL BUDGET	2023-24 ADOPTED BUDGET	2023-24 ESTIMATED REVENUES	2024-25 ADOPTED BUDGET
TRANSFERS IN FROM				
Transfer from Gas Tax Fund 02	225,000	225,000	225,000	250,000
Transfer from Lighting District Fund 07	125,000	125,000	125,000	150,000
Transfer from AQMD Fund 71	2,000	2,000	2,000	2,000
Sub-Total	352,000	352,000	352,000	402,000
SUB-TOTAL GENERAL FUND REVENUES/TRANSFERS	30,919,680	30,761,086	30,870,370	31,807,047
SPECIAL CITY FUNDS				
02 State Gas Tax	916,512	1,001,761	991,335	996,572
03 Walker House Fund	138,768	134,470	181,071	210,070
06 Sewer Construction	108,348	95,400	89,121	93,400
07 City Wide Lighting District	1,672,070	2,381,095	1,605,213	1,659,540
08 Landscape Parcel Tax	1,011,117	1,049,550	1,041,038	1,047,000
12 Infrastructure Replacement	441,250	2,125,950	80,000	4,703,352
20 Community Parks & Fac Development	72,167	208,899	3,200	-
21 Open Space District #1	134,830	895,815	847,391	-
22 Open Space District #2	-	-	-	-
23 Open Space District #3	-	-	-	-
40 Community Development Block Grt	156,115	427,504	427,504	489,091
41 Citizen's Option for Public Safety	172,128	166,000	199,659	200,000
53 Golf Course	1,153,836	959,000	977,000	982,000
70 New Equipment Reserve	20,940	-	-	-
71 Air Quality Management District	63,819	47,000	57,000	57,000
72 Prop A Transit	5,005,919	1,000,310	1,250,103	1,160,528
73 Prop C Transit	806,441	833,510	880,420	840,073
74 Measure R	594,024	622,632	674,632	646,305
75 Open Space Maintenance	45,868	46,638	45,595	45,940
76 Measure M	680,934	704,983	791,983	755,812
77 Road Maint. Rehab Act.	806,580	872,775	881,569	924,248
78 Measure W Fund	703,255	1,278,000	1,390,421	698,450
101 ARPA Fund	4,021,429	-	-	-
TOTAL SPECIAL CITY FUNDS	18,726,350	14,851,292	12,414,255	15,509,381
SPECIAL CITY FUNDS TRANSFERS IN				
Transfer to City Hall/Comm Bldg/Plaza Fund (04)	691,331	689,639	689,639	-
Transfer to Landscape Parcel Tax Fund (08)	91,000	-	-	157,507
Transfer to Community Parks & Facilities (20)	-	645,000	645,000	-
Transfer to Open Space Dist (North & West) Fund (21)	298,250	-	-	-
Transfer to Open Space Dist. #2 Fund (22)	63,791	10,925	10,925	-
Transfer in to Housing Authority Successor Fund (34)	234,527	206,952	206,952	287,465
Transfer to Open Space Maintenance Fund (75)	28,000	5,974	5,974	1,817
SUB-TOTAL SPECIAL CITY FUNDS TRANSFERS IN	1,406,899	1,558,490	1,558,490	446,789

	2022-23 ACTUAL BUDGET	2023-24 ADOPTED BUDGET	2023-24 ESTIMATED REVENUES	2024-25 ADOPTED BUDGET
USE OF GENERAL FUND RESERVES				
Transfer to Infrastructure Fund (012)	892,476	3,339,657	3,418,236	93,752
Transfer to Equipment Replacement Fund (70)	-	-	-	-
Transfer to Capital Assets Reserve Fund (100)	-	1,595,000	1,595,000	1,630,000
SUB-TOTAL TRANSFERS IN FROM RESERVES	892,476	4,934,657	5,013,236	1,723,752
GRAND TOTAL ALL CITY FUNDS REVENUE/TRANSFERS	51,945,405	52,105,525	49,856,351	49,486,969
OTHER ENTITIES				
34 HOUSING AUTHORITY SUCCESSOR TOTAL	181,447	129,238	105,174	143,042
38/39 SUCCESSOR AGENCY TOTAL	2,079,719	1,710,796	4,864,798	1,739,000
113 HOUSING AUTHORITY	2,478,727	3,325,000	2,307,918	3,325,000
GRAND TOTAL ALL CITY AND ENTITIES REVENUE/TRANSFERS	56,685,298	57,270,559	57,134,241	54,694,011

All Revenues by Category Funds

Total Operating Revenues \$52,121,470

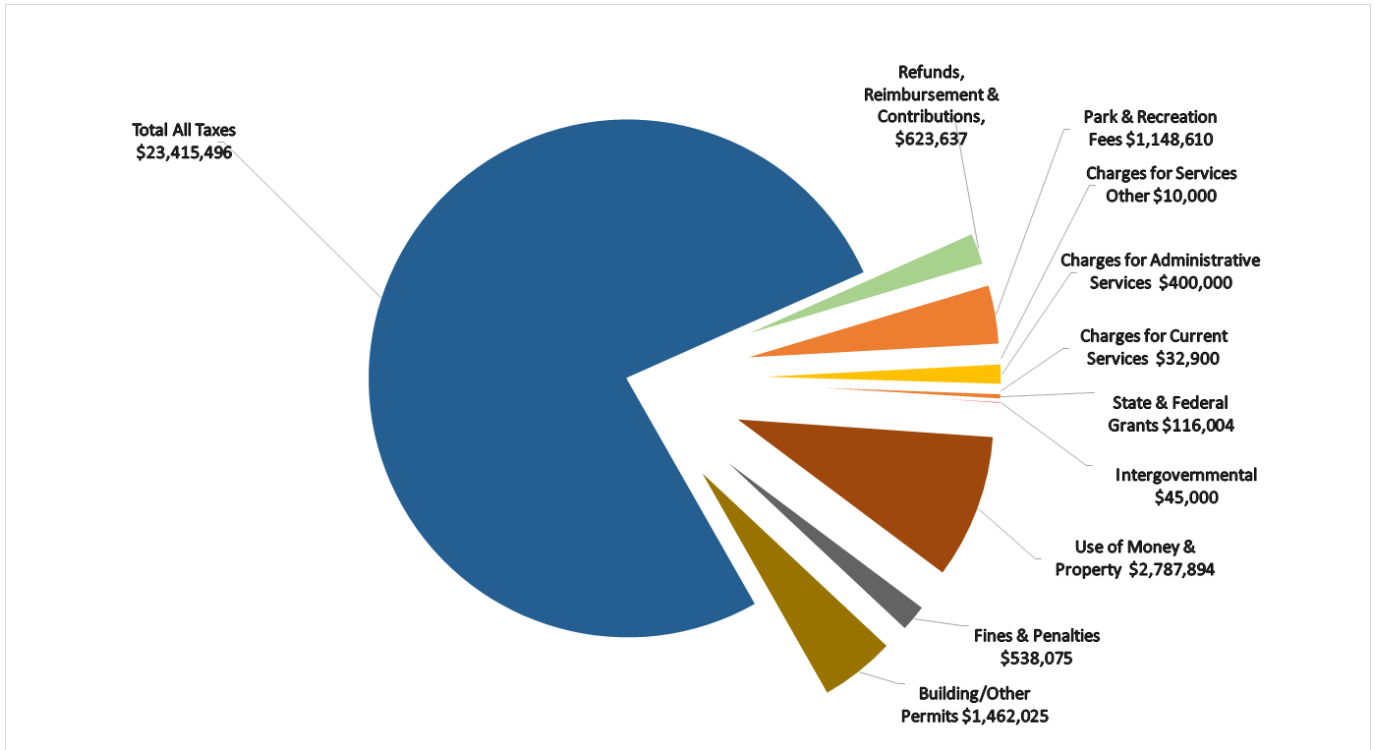


BUDGET SUMMARY – GENERAL FUND 01 – REVENUES

GENERAL FUND 01	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
UNASSIGNED FUND BALANCE	12,154,646	16,652,393	16,652,393	14,079,428
ASSIGNED FUND BALANCE RISK/LAW	2,036,592	2,036,592	2,036,592	2,036,592
ASSIGNED FUND BALANCE EMERG SRV	1,000,000	1,000,000	1,000,000	1,000,000
ASSIGNED FUND BALANCE GENERAL PLAN UPDATE	250,000	250,000	250,000	3,000,000
ASSIGNED FUND BALANCES OPEB	2,978,932	2,978,932	2,978,932	2,300,000
ASSIGNED FUND BALANCES COMPENSATED ABSENCES	1,264,766	1,264,766	1,264,766	1,500,000
ASSIGNED FB - NPDES (281-004)	600,000	600,000	600,000	-
TOTAL GENERAL FUND BALANCE	20,284,936	24,782,683	24,782,683	23,916,020
GENERAL FUND DETAIL OF REVENUES				
311 PROPERTY TAX	9,085,891	9,008,662	9,117,732	9,497,071
312 SALES TAX	8,764,235	9,015,486	8,593,856	8,777,917
314 FRANCHISE FEE	2,817,961	2,754,000	2,864,923	2,934,500
315 LICENSE & PERMIT TAXES/FEES	629,843	595,000	672,500	673,000
316 TRANSIENT OCCUPANCY TAXES	1,770,634	1,730,000	1,675,000	1,695,000
317 DOCUMENTARY STAMP	207,165	225,000	200,000	200,000
Total All Taxes	23,275,729	23,328,148	23,124,011	23,777,488
321 BUILDING PERMITS	1,085,952	701,500	1,008,400	912,000
322 OTHER PERMITS	542,300	362,050	498,025	550,025
Total Building/Other Permits	1,628,252	1,063,550	1,587,004	1,462,025
331 FINES & PENALTIES	100,370	89,050	100,075	177,075
332 CITATIONS	337,201	283,000	302,635	291,000
Total Fines & Penalties	437,570	372,050	402,710	468,075
341 USE OF MONEY AND PROPERTY	778,404	2,130,877	2,148,972	1,650,569
116 REPAYMENT OF ADVANCED FUNDS	1,172,634	1,034,760	1,034,760	1,437,325
Total Use of Money & Property	1,951,038	3,165,637	3,183,732	3,087,894
353 INTER GOVERNMENTAL	35,816	30,000	30,000	30,000
355 HOMEOWNERS EXEMPTIONS	14,583	15,000	15,000	15,000
Total Intergovernmental	50,399	45,000	45,000	45,000
356 STATE GRANTS	95,604	225,932	116,209	93,360
358 MISC GRANTS	8,892	208,664	8,664	208,744
359 FEDERAL GRANTS	32,056	9,500	9,500	13,900
Total State & Federal Grants	136,552	444,096	134,373	316,004
360 CHARGES FOR CURRENT SERVICES	65,467	39,400	31,100	52,900
Total Charges for Current Services	65,467	39,400	36,100	52,900
361 CHARGES FOR ADMINISTRATIVE SERVICES	425,000	400,000	400,000	400,000
Total Charges for Administrative Services	425,000	400,000	400,000	400,000
CHARGES FOR SERVICES OTHER (363/364/365)				
363 AUTO IMPOUND STORAGE FEES	10,788	15,000	10,000	10,000
365 SALE OF MAPS & PUBLICATIONS	-	500	-	-
Total Charges for Services Other	10,788	15,500	10,000	10,000
367 RECREATION FEES & CHARGES	507,905	445,350	434,000	570,350
Total Recreation Fees	507,905	445,350	434,000	570,350
368 RECREATION CENTER FEES	442,758	473,885	542,470	578,260
Total Recreation Center Fees	442,758	473,885	542,470	578,260
REFUNDS\REIMBURSEMENTS/CONTRIBUTIONS (369/370/391/393/395)				
369 REFUNDS & REIMBURSEMENTS	155,561	148,430	148,430	153,414
395 OTHER SOURCES OF REVENUE	1,480,662	468,040	470,540	483,637
Total Ref\Reimbursements	1,636,223	616,470	618,970	637,051
SUB-TOTAL GENERAL FUND REVENUE	30,567,680	30,409,086	30,518,370	31,405,047
Total Transfers	352,000	352,000	352,000	402,000
TOTAL GENERAL FUND REVENUE & TRFS	30,919,680	30,761,086	30,870,370	31,807,047
TOTAL AVAILABLE FUNDS	51,204,616	55,543,769	55,653,052	55,723,067

General Fund Revenues

Total Operating Revenues \$31,405,047





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EXPENDITURES SUMMARY

- EXPENDITURES - DEFINED
- SUMMARY OF ESTIMATED EXPENDITURES BY FUND - SCHEDULE 3
- SUMMARY OF GENERAL FUND EXPENDITURES
- SUMMARY OF TRANSFERS IN & USE OF RESERVES - SCHEDULE 4
- SUMMARY OF TRANSFERS OUT & USE OF FUNDS - SCHEDULE 5

DESCRIPTION OF EXPENDITURES

City expenditures are spread across the operations of the four major departments; Administration, Public Works, Park & Recreation and Community Development Services. Additional expenditures are used for debt service payments, capital projects and equipment purchase.

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

PERSONNEL:

101 **FULL TIME SALARES:**

These accounts represent the base pay including any longevity pay that has been earned by the employee employed under the budgeted position listed. Full time salaries include the following positions:

Administration Department:

City Manager - Under general direction of the City Council, directs, coordinates, and manages the overall administrative activities, programs and operations of the City; advises, initiates and oversees the implementation of City development goals in accordance with Council goals; oversees department heads as well as managers and staff assigned to the City Manager's Office; and performs related duties as required.

Assistant City Manager - Under general direction of the City Manager, plans, directs, leads, and manages the development and execution of assigned City-wide programs, projects, and services; directs and administer the City's public information, cable franchise, social media, intergovernmental relations and legal services; oversees and conducts a variety of complex analyses and oversees the work of assigned staff; represents the City Manager; and performs other related duties as assigned.

Administrative Services Director/ City Treasurer - Under general direction of the City Manager, organizes, plans, and directs the City's administrative services, including finance, budgeting, accounting, human resources, risk management, information technology, and related services and special projects; directs and participates in the development, communications, and implementation of administrative policies and practices; participates as a member of the Executive Management Team; and performs other related duties as assigned.

City Clerk – The local official who administers democratic processes such as elections, access to city records, and all legislative actions ensuring transparency to the public. The City Clerk and along with the City Attorney act as the compliance officers for federal, state, and local statutes including the Political Reform Act, the Brown Act, and the Public Records Act.

Human Resources Manager – Under administrative direction, organizes, plans, manages, and engages in professional and technical human resources/risk management functions, including talent acquisition, selection, classification, job evaluation, compensation, benefits, training and organizational development, labor and employee relations, personnel policies and rules, Workers' Compensation and employee safety; and advises and assists executive staff and employees; and performs other related duties as required.

Information Systems Manager - Under administrative direction, performs a variety of managerial, professional, technical and analytical tasks in maintaining the City's information system including LAN servers, personal computers, system printers, telephone system, document imaging, WEB page and various software applications and information technology; and performs related duties as required.

Accounting Supervisor - Under general supervision, organizes, coordinates, supervises, and participates in technical, administrative, and professional accounting and budgeting functions, including general ledger, payroll, accounts payable, accounts receivable, Federal and State grants, budgeting, business licenses, and other regulated; and performs related duties as required.

Senior Accounting Technician – Under general supervision, prepares closing journal entries and generates various financial statements and statistical reports, enforces and maintains City payroll program; monitors and maintains City grants and other City revenue; and performs related duties as required.

Accounting Technician - Under general supervision, perform a variety of financial transactions, record keeping and processing functions related to accounts payable, accounts receivable, business license program, general ledger; and performs related duties as required.

Senior Administrative Analyst - Under administrative direction, performs responsible professional and technical administrative analytical and supervisory duties in the operation of departments; conducts specialized and difficult studies and analyses of various projects; coordinates programs and activities; may supervise activities of an assigned administrative area;

assists management in performing a wide variety of staff functions; writes comprehensive and analytical reports.

Information System/GIS Administrative Analyst - Under general direction from the Information Systems Administrator, performs technical and professional duties in developing, maintaining and administering the geographic information system (GIS) database and integration of other applications with the GIS systems; and performs related work as required. The position would also maintain and develop software systems that integrate with the Cities GIS program such as Asset Management and My San Dimas platforms.

HR Administrative Analyst - Under administrative direction, performs a variety of professional-level analytical assignments and special projects related to the department or the City; researches and prepares reports, budgetary analyses and studies; and performs related duties as required.

City Clerk Specialist - Under general supervision, performs a wide variety of clerical, customer service, and office support tasks in support of the City Clerk division; provides departmental specific assistance to staff; and performs other related duties as assigned. The City Clerk Specialist is distinguished from higher classification levels in the administrative support series that perform independent research, administer more complex special projects, utilize complex databases, organize and plan events, and prepare more extensive reports. Although this position may undertake the duties of similar clerical positions, this position is distinguished from other administrative support series by the specialty skills and knowledge of municipal clerk functions.

Community Development Services:

Director of Community Development - Under general direction, plans and directs development operations including current planning, design review, advance planning, subdivision review, environmental review, code compliance, regional planning, building and safety, and related activities; directs staffing, budget and policies of the department; and performs related duties as required.

Building & Safety Manager - Under administrative direction, plans, oversees, and manages the work of the Building and Safety Division, including field inspection, plan check, permit review and administrative procedures to ensure compliance with federal, state and local building, and zoning codes, standards and ordinances; acts as the City's Building Official in this capacity; and performs related duties as required.

Planning Manager - Under administrative direction, manages the work of the Planning Division; plans, organizes, manages and participates in major planning functions of the City, including supervision of other planning personnel; reviews, prepares and presents staff reports related to current and advance planning; and performs related duties as assigned.

Housing Manager - Under administrative direction, manages the work of the Housing Division; plans, organizes, manages and participates in major Housing programs administered by the City, including supervision of other Housing personnel; reviews, prepares and presents staff reports related to current and advance housing measures; and performs related duties as assigned.

Housing Services Coordinator - is a liaison between the City and persons experiencing homelessness population to coordinate and manage programs and services, provide information and assistance regarding housing programs and grants, provide case management services and referrals to community resources, and assist in developing policy recommendations related to homelessness, substance abuse, and physical and mental health needs.

Senior Building Inspector - Under general supervision, performs varied complex inspection work in the enforcement of building, zoning, mechanical, plumbing, electrical, energy, fire, accessibility, safety and related codes and regulations governing the construction, alteration, repair and use of buildings and structures; and performs related duties as required. Other representative duties include reviewing plans for building code compliance, processing building permit applications, and advising the public and design community on matters relating to construction and other code requirements.

Building Inspector, I - Under general supervision, performs varied inspection work in the enforcement of building, zoning, mechanical, plumbing, electrical, energy, fire, accessibility, safety and related codes and regulations governing the construction, alteration, repair and use of buildings and structures; and performs related duties as required.

Senior Planner - Under general supervision, performs varied and responsible professional planning work; administers and performs work on relatively difficult current and advance planning projects; and performs related duties as assigned.

Senior Administrative Analyst - Under administrative direction, performs responsible professional and technical administrative analytical and supervisory duties in the operation of departments; conducts specialized and difficult studies and analyses of various projects; coordinates programs and activities; may supervise activities of an assigned administrative area;

assists management in performing a wide variety of staff functions; writes comprehensive and analytical reports.

Senior Code Compliance Officer – Under general supervision, coordinates and participates in code enforcement and neighborhood preservation activities assigned to the Community Development Department; conducts and coordinates field inspections and implements code enforcement programs designed to provide a quality of life envisioned by the City's General Plan and its Mission statement; and performs related duties as required.

Code Compliance Supervisor - provides leadership, oversight, and supervision of the Code Compliance division and critical support to the Director of Community Development by reviewing uniform enforcement codes, regulations, and ordinances that impact commercial, industrial, and residential properties in the City, and ensuring community issues, and concerns related to community improvement and neighborhood preservation are communicated and implement

Associate Planner - Under general supervision, performs varied and responsible professional planning work; administers and performs work on relatively difficult current and advance planning projects; and performs related duties as assigned.

Administrative Analyst - Under administrative direction, performs a variety of professional-level analytical assignments and special projects related to the department or the City; researches and prepares reports, budgetary analyses and studies; and performs related duties as required.

Assistant Planner - Under general supervision, performs entry and journey-level current or advanced professional planning functions in support of staff and management; and performs related duties as assigned.

Building Permit Technician - Under general supervision, performs technical and clerical functions related to the review, processing, and maintenance of building permits and related records; calculates fees, prepares monthly and annual revenue reports, and tracks status of plan checks and inspections; and performs related duties as required.

Code Compliance Officer - Under general supervision, investigates and responds to complaints or inquiries regarding zoning, sign and land use ordinances, and public nuisances; enforces standards and corresponds with appropriate parties; performs related duties as required.

Administrative Aide - Under general supervision, coordinates and completes administrative tasks and technical tasks and projects; prepares various spreadsheets and documents for

records and reports; assists in performing other types of departmental assignments; and performs related duties as required.

Departmental Assistant - Under general supervision, performs a wide variety of clerical, customer service, office support and basic accounting tasks in support of an assigned department and/or division; provides departmental specific assistance to Administrative Secretaries and other professional and managerial staff; and performs related duties as required.

Parks & Recreation:

Director of Parks & Recreation - Under general direction, plans, oversees, and directs the services of the Parks and Recreation Department, including related facility capital improvements, maintenance and repair; oversees Parks and Recreation Division managers, and indirectly, departmental staff; controls staffing levels and departmental budget; participates as a member of the executive management team; and performs related duties as required.

Recreation Manager - Plans, organizes, manages and leads all activities and programs within the Recreation Services Division; Directs the development of innovative recreational programs, partnerships and events for the community. Develops policy recommendations, communication and marketing plans, funding mechanisms and approaches to service delivery. Manages staffing and budget for the division; and performs related duties as required.

Facilities Manager – Plans, directs and manages the staff and operations of the Facilities Maintenance Division. Develops, implements, administers and monitors systems, programs, policies and procedures for the Division. Oversees, organizes and manages the maintenance and repair of recreational facilities and city buildings for the Facilities Division. Develops policy recommendations, communication and maintenance plans, funding mechanisms and approaches to service delivery. Manages staffing and budget for the division, coordinates assigned activities with other divisions, outside agencies and the general public; provides highly responsible and complex staff assistance to the Director of Parks and Recreation; and performs other related duties as required.

Landscape Maintenance Manager - Under administrative direction, plans, organizes and manages the activities of the Landscape Maintenance Division; manages the development, maintenance and servicing of City parks, grounds, parkways, street trees, recreational trails, medians, irrigation systems, weed abatement to include pesticide and herbicide applications,

rights-of-way and recreation facilities; develops division objectives; administers the tree trimming contract; and performs other related duties as required.

Facilities Maintenance Supervisor - Supervises, prioritizes, assigns and reviews the work of staff engaged in the maintenance and repairs of City buildings, facilities, and structures. Supervises and coordinates facilities maintenance programs and monitors budget and schedules. Performs related technical and complex work within assigned area of responsibility. Provides supervision, direction and oversight of staff, contracts, and contractors; schedules and inspects work and prepares reports; performs administrative tasks; and performs other related duties as required.

Landscape Maintenance Supervisor - Under general supervision, assigns, coordinates, and supervises the work of crews engaged in maintenance, construction, and development of parks, related facilities, and trees on city property; provides supervision, direction and oversight of staff, contracts, and contractors; makes direct contact with community members to facilitate operations, and performs other related duties as required.

Recreation Supervisor - Under general supervision this position plans, organizes and oversees programs and special events for youth, adults, seniors and the community at large.

Administrative Aide - Under general supervision, coordinates and completes administrative tasks and technical tasks and projects; prepares various spreadsheets and documents for records and reports; assists in performing other types of departmental assignments; and performs related duties as required.

Departmental Assistant - Under general supervision, performs a wide variety of clerical, customer service, office support and basic accounting tasks in support of an assigned department and/or division; provides departmental specific assistance to Administrative Secretaries and other professional and managerial staff; and performs related duties as required.

Facilities Worker I - Under general supervision, performs a variety of semi-skilled and skilled tasks involved in the maintenance, limited construction, or repair of City buildings, facilities and equipment; and performs other related duties as required.

Facilities Worker II - Under general supervision, performs a variety of semi-skilled and skilled tasks involved in the maintenance, limited construction, or repair of City buildings, facilities and equipment; and performs other related duties as required. The position is distinguished from

Facilities Maintenance Worker I by having a broader range and significant work skills based upon experience and additional training.

Landscape Maintenance Worker I - Under general supervision, performs semi-skilled tasks for the planning, and care of landscaped areas, City parks and recreational facilities and their maintenance; and performs other related duties as required.

Landscape Maintenance Worker II - Under general supervision, performs semi-skilled tasks for the planning, and care of landscaped areas of City parks and recreational facilities and their maintenance; and performs other related duties as required. The position is distinguished from Landscape Maintenance Worker I by having a broader range and significant work skills based upon experience and additional training.

Municipal Arborist - Under general supervision, assigns, coordinates, and supervises the work of crews engaged in maintenance, construction, and development of parks, related facilities, and trees on city property; provides supervision, direction and oversight of staff, contracts, and contractors; makes direct contact with community members to facilitate operations, and performs other related duties as required.

Recreation Coordinator - Under general supervision, leads part-time and voluntary recreational staff; assists in the planning, scheduling, promotion, and supervision of recreation activities; and performs related duties as required.

Public Works Department:

Director of Public Works - Under general direction, plans, directs and oversees the operations, budget and staffing of the Engineering Division, Building and Safety Division, and Maintenance Division of the Public Works Department; supervises, reviews and approves capital improvement projects, private property development, right-of-way activities, traffic administration, transportation planning, and related projects; works closely with City Manager, City Council and committees to evaluate and meet priorities; and performs related duties as required.

Engineering Manager - To assist in the planning, directing, managing, supervising, and coordinating of the administrative support activities and operations of the Engineering Department; to coordinate assigned activities with other City departments, divisions, and outside agencies; and to provide highly responsible and complex staff assistance to the City Engineer.

Public Works Manager - Under administrative direction, supervises, plans and coordinates the activities and operations of the Maintenance Division within the Public Works Department;

coordinates assigned activities with other division, outside agencies and the general public; and provides highly responsible and complex staff assistance to the Public Works Director.

Associate Engineer - Under general supervision, performs professional and technical engineering functions within the Public Works Department; prepares engineering reports, makes cost estimates, and inspects status of private development and public works projects; assists engineering staff with related assignments; and performs related duties as required.

Assistant Engineer - Under supervision, performs journey level professional and technical engineering functions within the Public Works Department; prepares engineering reports, makes cost estimates, and inspects private development and public works projects; assists engineering staff with related assignments; and performs related duties as required.

Administrative Analyst - Under administrative direction, performs a variety of professional-level analytical assignments and special projects related to the department or the City; researches and prepares reports, budgetary analyses and studies; and performs related duties as required.

Administrative Aide - Under general supervision, coordinates and completes administrative tasks and technical tasks and projects; prepares various spreadsheets and documents for records and reports; assists in performing other types of departmental assignments; and performs related duties as required.

Public Works Maintenance Supervisor - Under general supervision, supervises, assigns, reviews and participates in the work of staff responsible for street sweeping (in-house & contract services), concrete & asphalt maintenance (in-house & contract services), maintenance yard facility maintenance, equipment maintenance and graffiti removal within the Maintenance Division of the Public Works Department; performs administrative task, report writing, acts as Public Works Maintenance Superintendent in absences; and performs other related duties as required.

Public Works Inspector - Under general supervision, assists, coordinates or implements public information, marketing and publicity activities and materials and performs related duties as required.

Administrative Secretary - Under administrative direction, perform a wide range of administrative, clerical, customer service, office support and accounting tasks in support of an assigned department and/or division; provide assistance to department director; and perform related duties as required.

Street Maintenance Worker I - Under general supervision, cleans, maintains and repairs City streets, sewer lines, drains, catch basins, storm drains, traffic signs and related public works facilities throughout the City; and performs related duties as required.

Street Maintenance Worker II - Under general supervision, cleans, maintains and repairs City streets, sewer lines, drains, catch basins, storm drains, traffic signs and related public works facilities throughout the City; and performs related duties as required. The position is distinguished from Street Maintenance Worker I by having a broader range and significant work skills based upon experience and additional training.

Equipment Operator - Under general supervision, operates construction and maintenance equipment in a variety of maintenance activities including asphalt, concrete, park maintenance and sanitation work; and performs other related duties as required.

Equipment Mechanic - Performs semi-skilled, skilled, and administrative work in the repair and maintenance of vehicles and mechanical equipment operated by the City. Responsible for preventive maintenance program, vehicle/equipment maintenance and coordination of efforts for records and fleet/inventory control management. Manages the contracting and/or outsourcing of specific mechanical functions or operations. Performs mechanical repairs and preventative maintenance on city equipment.

102 PART TIME SALARIES

These accounts represent the base pay earned by the employee employed under the budgeted position listed. Part time salaries include the following positions:

Administration Department:

Administrative Analyst PT - Under administrative direction, performs a variety of professional-level analytical assignments and special projects related to the department or the City; researches and prepares reports, budgetary analyses and studies; and performs related duties as required.

Community Development Services Department:

Parking Enforcement Officer I - Under general supervision, performs operational and para-professional duties related to the enforcement of the City's overnight parking ordinance; performs other related code enforcement duties to support code enforcement and permit operations, as assigned.

Parking Enforcement Officer II - Under general supervision, performs operational and para-professional duties related to the enforcement of the City's overnight parking ordinance; performs other related code enforcement duties to support code enforcement and permit operations, as assigned.

Planning Intern - Under general supervision, performs entry level professional planning work, zoning enforcement, and performs related work as required.

Building Intern - Under general supervision, performs entry level professional planning work, zoning enforcement, and performs related work as required.

Parks & Recreation Department:

Building Maintenance Aide - Under general supervision, performs custodial services to maintain assigned area in a clean, orderly, safe and secure fashion, and performs related duties as required. Must be available mornings, evenings, weekends and holidays.

Cashier - Under general supervision, serves as the Swim & Racquet Club cashier and receptionist; and performs related work as required.

Supervising Lifeguard - Under general supervision of the Recreation Coordinator at the San Dimas Swim and Racquet Club, the Supervising Lifeguard/Instructor will organize, and evaluate daily pool operations and staff. Supervising Lifeguard/Instructor will supervise aquatic staff, maintenance staff, set guarding rotations, and perform duties related to instructors and lifeguards. Supervising Lifeguard/Instructor will inspect and observe pool area, monitor patrons and staff, and respond to potential hazards and unsafe conditions.

Senior Lifeguard/Instructor - Under direction, this is an advanced position responsible for assisting in the organization and direction of aquatics programs and in the training of pool personnel and performing related duties as required. The Senior Lifeguard/Instructor is a part-time hourly position. This class receives assignments from and reports to the Supervisory Team.

Lifeguard - Under direction this position provides pool supervision, performs rescues, enforces safety rules and related duties as required. The Lifeguard is a part-time hourly position. This class receives assignments from and reports to the Supervisory Team.

Recreation Specialists - Under direction of the Recreation Coordinator, this position will assist with planning, coordinating, promoting and implementing activities and services for older adults and other duties as assigned.

Senior Recreation Leader - Under supervision of the Recreation Coordinators, Senior Recreation Leaders are responsible for assisting coordinating and conducting a variety of youth & senior recreation activities, and providing general supervision of program participants across all programs.

Recreation Leader - Under supervision, Recreation Leaders are responsible for coordinating and conducting a variety of youth recreation activities, and providing general supervision of children or teens at a summer day camp, playground program or sports program. Recreation leaders must be available Monday - Friday, 7:00 a.m. - 6:00 p.m., and additional hours as assigned.

Shooting Stars Director - The Shooting Star Dance Team Director is responsible for organizing and coordinating the Shooting Star dance team activities including choreography, promotion, try-outs, practices and competitions.

Fitness Instructors - Under general supervision, organizes, prepares, and teaches fitness classes for seniors and other participants, such as Aerobics, Step, Kick-Boxing, Yoga, Pilates, Aqua Aerobics, Zumba, and Kettle Bell; prepares and maintains participant activity records and resources; and performs other related duties as required.

Water Safety Instructor - Under general supervision this position teaches swimming lessons and/or specialized aquatic classes to the public. This position also monitors the use of the swimming pool and enforces safety rules. The Swim Instructor is a part-time hourly position. This class receives assignments from and reports to the Supervisory Team.

Public Works Department:

Engineering Intern - Under general supervision, performs professional civil engineering work in the design, construction and maintenance of public works projects; and performs related duties as required.

- 103 Overtime & Standby Pay** – Provides for costs associated with nonexempt employees who are required to work beyond their regular 40 hour per week schedule during a particular shift. Standby Pay is for employees who are on call and must report to work if called in for an emergency event.

Operations:

- 010 Advertising** – Provides for the cost of the community newsletter, contribution to the San Dimas Chamber of Commerce for work done on behalf of the City, advertising job postings, City events, legal advertisements, public meetings & hearing notices, bid notices, and other legal notifications.
- 011 Vehicle & Equipment Maintenance** – Provides for the cost to maintain City vehicles and equipment.
- 012 Car Allowance** – Provides for monthly car allowances for positions approved by City Council. Also provides mileage reimbursements for employee's attending meetings on behalf of the City.
- 014 Insurance Costs** – Provides for general, property and environmental liability insurance.
- 015 Maintenance** – Provides for maintenance of City equipment and machinery.
- 016 Publications & Dues** – Provides for subscriptions to various professional publications and newsletters along with dues for associations, organizations, committees, and consortiums.
- 017 Postage** – Provides for the cost of postage for City mailings.
- 018 Printing and Duplication** – Provides for the printing of various forms, letterhead, stationary, business cards, signs, flyers and multi-language printing.
- 019 Rental of Property and Equipment** – Provides for the rental costs of various equipment or use of property for City events and City use.
- 020 Professional Services** – Provides for consultants, auditing services, information system technology services, engineering services, plan checks, independent hearing officers, legal services, pest control, administration of the City's National Pollutant Discharge Elimination System programs and contract police services with the Los Angeles Sheriffs. professional services require specialized knowledge and skill usually of a mental or intellectual nature and usually requiring a license, certification, or registration.
- 021 Travel & Meetings** – Provides for expenses associated with attendance at conferences, meetings, legislative seminars, and trainings.
- 022 Utility Costs** – Provides for expenses related to City electrical, water and telephone services including City issued cell phones for employees in the field and on call who need to be reached outside of the office.

- 023 Contract Services** - services provided through agreement with another agency, organization, or individual on behalf of the organization. The work performed that does not require specialized knowledge and skill usually of a mental or intellectual nature requiring a license, certification, or registration.
- 030 Supplies** – Provides for office and computer supplies including but not limited to; paper, certificates, archive storage boxes, organizers, calendars, computer hardware, receipt tapes, and other general supplies.
- 031 Building Maintenance & Supplies** – Provides for supplies, maintenance and repairs associated with City facilities.
- 033 Special Departmental Supplies** – Provides supplies for the Senior and Recreation Center activities, coffee, general tools and equipment.
- 034 Fees** – Fees for programs and use of recreation software for recreation program transactions.
- 035 Technology Subscriptions** – Provides for the technology subscriptions & licenses to support on-going city business.
- 038 Maintenance of signs** - Provides for the maintenance expenses towards City signs and programs.
- 041 Capital Outlay** – Provides for improvements to City facilities and equipment purchases.
- 110 Summer Food Program** – Federally funded program that reimburses sponsors for administrative and operational costs to provide meals for children 18 years of age and younger during periods when they are out of school for fifteen (15) or more consecutive school days.
- 200 Employee Benefits** – Provides for employee retirement plans, cafeteria payments for insurance coverages, retiree health benefits, Medicare, workers compensation, unemployment and long-term disability insurance plans, deferred compensation employer match program, cell phone allowance, notary public commission stipend and safety footwear allowance.
- 460 Oil Payment Program** - The Department of Resources Recycling and Recovery (Cal Recycle) administered program to provide opportunities for local governments/other eligible jurisdictions to receive payments for used oil and used oil filter collection/recycling programs.

SCHEDULE 3 : SUMMARY OF ESTIMATED EXPENDITURES BY FUND

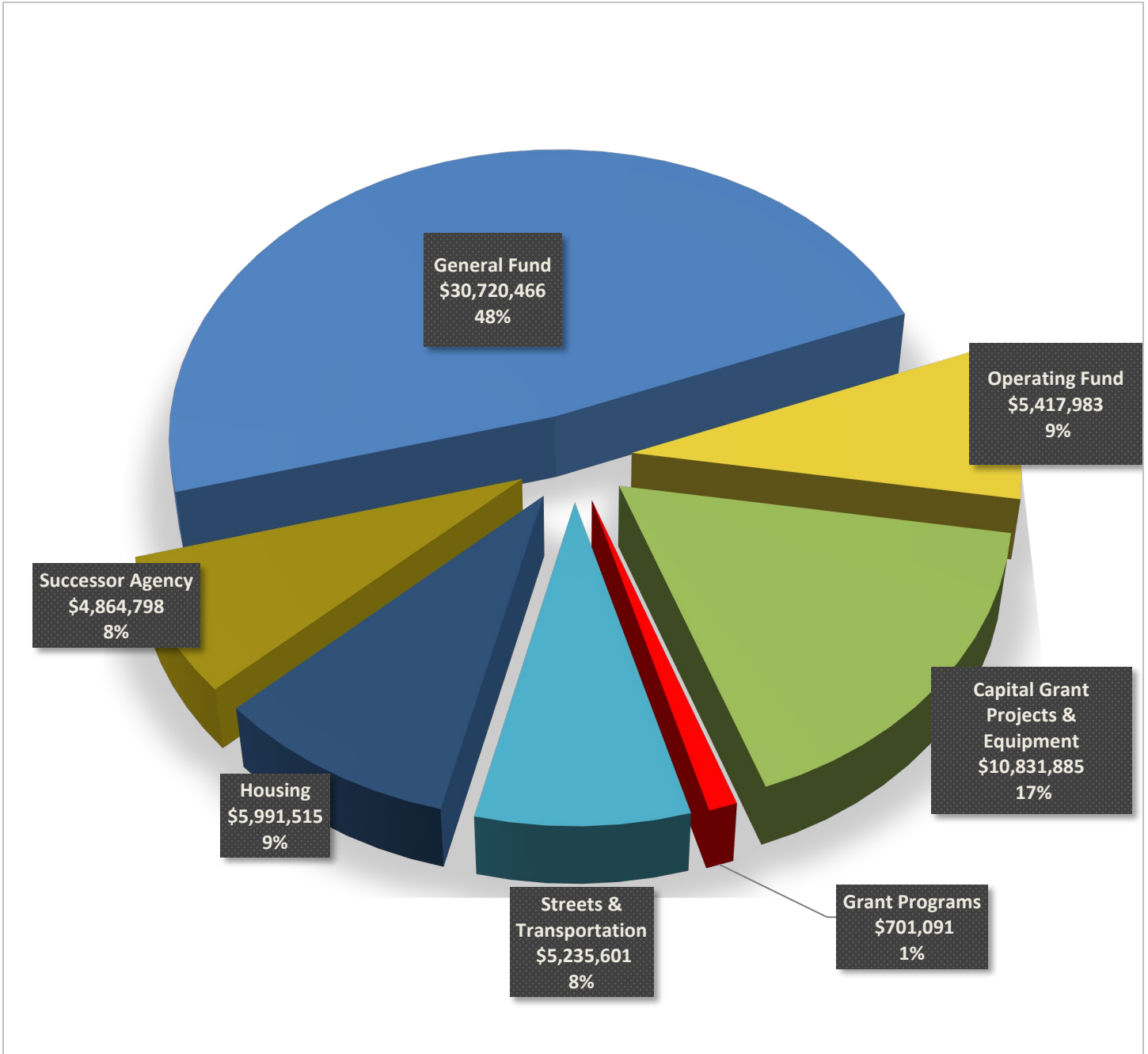
GENERAL GOVERNMENT	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ESTIMATED EXPENDITURES	2024-25 ADOPTED BUDGET
4110 City Council	72,949	212,513	208,393	234,175
4120 City Manager	843,734	1,103,151	1,111,651	1,364,926
4150 Administrative Services	1,273,827	1,945,572	1,833,124	1,619,729
4170 City Attorney	578,078	733,605	684,000	675,000
4180 Economic Development	5,250	29,000	28,750	23,500
4190 General Services	4,730,842	2,237,876	2,114,912	3,630,358
Sub-Total	7,504,680	6,261,717	5,980,830	7,547,688
PUBLIC SAFETY				
4210 Public Safety	7,578,496	7,874,194	7,624,792	9,476,458
4211 Risk Management/Law Enforce.	3,512	7,500	-	5,000
4212 Emergency Services	48,959	27,213	24,632	37,050
Sub-Total	7,630,967	7,908,907	7,649,424	9,518,508
COMMUNITY DEVELOPMENT SERVICES				
4308 Community Development	1,590,784	1,786,598	1,725,999	1,975,561
4310 Administration and Engineering	989,293	1,867,300	1,465,100	1,850,600
4311 Building and Safety	464,329	668,987	577,805	779,080
4341 Street Maintenance	998,138	1,623,725	1,281,723	1,541,750
4342 Vehicle Maintenance	344,115	412,174	389,500	518,426
4345 Traffic Control	400,047	699,995	617,995	745,995
Sub-Total	4,786,706	7,058,779	6,058,122	7,411,412
PARKS & RECREATION				
4410 Facilities	557,652	928,435	908,920	1,027,266
4411 Civic Center	269,460	268,044	255,288	341,435
4412 Senior Center	234,390	444,756	428,439	505,928
4414 Park Maintenance	339,142	461,930	439,283	648,267
4415 Parkways & Trees	591,639	780,691	765,850	802,106
4420 Recreation	1,292,387	1,710,237	1,621,887	1,661,477
4430 Recreation Center	915,537	1,078,725	1,057,261	1,256,376
Sub-Total	4,200,207	5,672,818	5,476,928	6,242,855
TOTAL GENERAL FUND EXPENSE	24,122,560	26,902,223	25,165,306	30,720,466

GENERAL GOVERNMENT	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ESTIMATED EXPENDITURES	2024-25 ADOPTED BUDGET
TRANSFERS OUT				
Transfer to City Hall Fund 04	691,330	689,639	689,639	-
Transfer to Landscape Maint. Fund 08	91,000	-	-	157,507
Transfer to Housing Fund 34 (20% loan set aside)	234,527	206,952	206,952	287,465
Transfer to Open Space Maintenance Fund 75	28,000	5,974	5,974	1,817
Sub-Total Transfers Out	1,044,857	902,565	902,565	446,789
USE OF RESERVES				
Transfer to Infrastructure Fund 12	892,476	3,339,657	3,418,236	93,752
Transfer to Community Park Fund 20	-	645,000	645,000	-
Transfer to Open Space District # 1 Fund 21	298,250	-	-	-
Transfer to Open Space District # 2 Fund 22	63,791	10,925	10,925	-
Transfer to Capital Assets Reserve Fund 100	-	1,595,000	1,595,000	1,630,000
Sub-Total Use of Reserves	1,254,517	5,590,582	5,669,161	1,723,752
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS	26,421,934	33,395,369	31,737,032	32,891,007
SPECIAL CITY FUNDS				
02 State Gas Tax 2105, 2106, 2107	780,934	1,744,439	1,428,500	988,000
03 Walker House	348,345	211,503	189,194	206,466
04 City Hall/CB/Plaza Fund	691,331	689,639	689,639	-
06 Sewer Construction	89,582	305,000	110,000	290,000
07 City Wide Lighting District	1,109,522	4,062,957	2,200,100	3,017,000
08 Landscape Parcel Tax	1,095,573	1,137,648	1,166,881	1,199,517
12 Infrastructure Replacement	649,033	7,870,596	1,609,041	9,166,385
20 Community Parks & Fac Dev	92,705	794,087	641,081	-
21 Open Space District #1	45,232	1,400,942	1,353,105	-
22 Open Space District #2	19,295	178,295	49,173	100,000
23 Open Space District #3	15,995	-	-	-
40 Community Development Block Grt	156,115	427,504	427,504	489,091
41 Citizen's Option for Public Safety	163,817	199,887	212,000	212,000
53 Golf Course	347,086	652,000	652,000	652,000
70 New Equipment Reserve	200,786	492,064	271,772	191,500
71 Air Quality Management District	26,091	486,131	286,240	139,055
72 Prop A Transit	555,480	1,096,703	945,275	1,104,546
73 Prop C Transit	1,977,005	1,098,500	878,000	990,000
74 Measure R	1,053,202	870,163	426,450	939,000
75 Open Space Maintenance	66,490	52,612	52,592	53,000
76 Measure M	491,723	1,398,134	1,053,222	475,000
77 Road Maint. Rehab Act	764,529	2,260,186	1,934,175	600,000
78 Measure W	239,477	2,529,065	2,324,865	494,000
100 Capital Assets Reserve	-	941,351	527,851	880,000
101 American Recovery Plan Act	2,038,261	4,867,000	4,034,278	-
TOTAL SPECIAL CITY FUNDS	13,017,609	35,766,406	23,462,938	22,186,560

GENERAL GOVERNMENT	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ESTIMATED EXPENDITURES	2024-25 ADOPTED BUDGET
SPECIAL CITY FUNDS TRANSFERS OUT				
Transfer from Gas Tax (02)	225,000	225,000	225,000	250,000
Transfer from City Wide Lighting District Fund (07)	125,000	125,000	125,000	150,000
Transfer from AQMD Fund (71)	2,000	2,000	2,000	2,000
SUB-TOTAL SPECIAL CITY FUNDS	352,000	352,000	352,000	402,000
GRAND TOTAL ALL CITY FUNDS EXPENDITURES & TRANSFERS	39,791,543	69,513,775	55,551,970	55,479,567
OTHER ENTITIES				
34 HOUSING AUTHORITY SUCCESSOR TOTAL	1,439,586	2,034,582	869,913	1,112,886
38/39 SUCESSOR AGENCY TOTAL	2,165,839	1,616,586	1,537,086	4,864,798
113 HOUSING AUTHORITY	1,880,996	4,707,059	1,662,018	4,878,629
GRAND TOTAL ALL CITY AND ENTITIES EXPENDITURES & TRANSFERS	45,277,964	77,872,002	59,620,987	66,335,880

All Expenditures by Category Funds

Total Operating Expenditures \$63,763,339



BUDGET SUMMARY – GENERAL FUND 01 EXPENDITURES

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
01-4110 CITY COUNCIL				
101 FULL TIME PERSONNEL SALARIES	39,748	39,720	45,000	66,240
200 EMPLOYEE BENEFITS	-	115,000	115,500	116,842
020 PROFESSIONAL SERVICES	(72)	15,000	15,000	10,000
021 TRAVEL & MEETING	29,627	29,093	29,093	29,093
033 SPECIAL DEPARTMENTAL SUPPLIES	3,646	13,700	3,800	12,000
Total City Council	72,949	212,513	208,393	234,175
01-4120 CITY MANAGER				
101 FULL TIME PERSONNEL SALARIES	615,913	691,000	691,000	805,500
102 PART TIME PERSONNEL SALARIES	-	-	-	71,500
103 OVERTIME	14,282	-	-	500
200 EMPLOYEE BENEFITS	-	175,500	175,500	240,000
010 ADVERTISEMENT	48,599	40,000	40,000	40,000
012 CAR ALLOWANCE	8,400	10,600	10,600	10,800
016 PUBLICATIONS AND DUES	11,159	16,775	16,775	17,850
020 ELECTION SERVICES	136,026	150,000	160,000	150,000
021 TRAVEL & MEETING	9,271	16,276	16,276	17,776
033 SPECIAL DEPARTMENTAL SUPPLIES	83	3,000	1,500	1,000
450 CONTINGENCY	-	-	-	10,000
Total City Manager	843,734	1,103,151	1,111,651	1,364,926
01-4150 ADMINISTRATIVE SERVICES				
101 FULL TIME PERSONNEL SALARIES	1,033,149	1,138,500	1,138,500	1,072,000
102 PART TIME PERSONNEL SALARIES	62,046	71,500	71,500	-
103 OVERTIME	123	500	150	500
200 EMPLOYEE BENEFITS	-	402,500	415,000	365,000
010 ADVERTISING	1,120	4,500	9,600	4,640
012 CAR ALLOWANCE	9,612	9,600	9,600	9,600
016 PUBLICATIONS AND DUES	6,508	9,025	9,674	11,239
018 PRINTING	455	890	413	1,000
020 PROFESSIONAL SERVICES	45,004	121,500	63,000	4,500
021 TRAVEL & MEETING	11,325	18,000	11,520	19,500
033 SPECIAL DEPARTMENTAL SUPPLIES	16,007	14,200	13,211	16,250
038 EQUIPMENT	10,537	1,000	50	500
408 ANNUAL AWARDS/PROGRAMS	21,878	18,500	16,050	14,500
409 RECRUITMENTS	127	2,500	1,500	2,000
424 ACCIDENT PREVENTION PROGRAM	-	2,000	500	1,000
430 SICK LEAVE INCENTIVE PROGRAM	21,890	27,357	27,357	30,000
431 PRODUCTIVITY PROGRAM	1,022	12,000	6,500	2,000
433 PHYSICAL EXAMINATIONS	5,534	8,000	7,500	4,000
434 EMPLOYEE TRAINING	24,616	80,000	30,000	50,000
435 EMPLOYEE ASSISTANCE PROGRAM	2,874	3,500	1,500	1,500
450 CONTINGENCY	-	-	-	10,000
Total Administrative Services	1,273,827	1,945,572	1,833,124	1,619,729
01-4170 CITY ATTORNEY				
020 PROFESSIONAL SERVICES	578,078	733,605	684,000	675,000
Total City Attorney	578,078	733,605	684,000	675,000
01-4180 ECONOMIC DEVELOPMENT				
016 PUBLICATIONS AND DUES	5,250	5,500	5,250	-
020 PROFESSIONAL SERVICES	-	16,250	16,250	16,250
021 TRAVEL & MEETING	-	7,250	7,250	7,250
Total Economic Development	5,250	29,000	28,750	23,500
01-4190 GENERAL SERVICES				
010 ADVERTISING	88,731	24,000	16,800	83,800
014 INSURANCE	539,396	5,000	4,645	759,201
015 MAINTENANCE	66,251	6,700	2,373	85,111
016 PUBLICATIONS AND DUES	37,451	-	-	47,785
017 POSTAGE	33,737	30,000	30,000	15,000
018 PRINTING	1,823	2,000	1,000	1,500
019 RENT OF PROPERTY & EQUIPMENT	4,450	5,000	5,000	5,000
020 PROFESSIONAL SERVICES	110,653	181,664	169,667	523,349
022 CITY CELL PHONES	28,427	32,000	32,000	32,000
030 COMPUTER SUPPLIES	4,716	8,585	7,500	8,585
033 SPECIAL DEPARTMENTAL SUPPLIES	6,126	5,000	5,000	5,000
035 TECHNOLOGY SUBSCRIPTIONS & LICENSES	-	85,000	-	424,869
038 PUBLIC ACCESS EQUIPMENT	-	-	-	8,705
101 FULL TIME SALARIES (CITYWIDE ACCRUAL)	36,921	50,000	50,000	50,000
200 EMPLOYEE BENEFITS (CITYWIDE)	3,767,488	1,797,727	1,785,727	1,575,253
200 PERS Unfunded Liability Contributions (001)	1,823,131	1,575,000	1,570,000	1,325,858
460 OIL PAYMENT PROGRAM/UOBG (041)	4,673	5,200	5,200	5,200
Total General Services	4,730,842	2,237,876	2,114,912	3,630,358

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
01-4210 PUBLIC SAFETY				
015 MAINTENANCE	-	1,000	1,000	1,000
018 PRINTING	-	1,500	-	1,000
Sub-Total M & O	-	2,500	1,000	2,000
020 PROFESSIONAL SERVICES	7,272,505	7,759,479	7,541,792	9,076,508
Sub-Total Contract Law	7,272,505	7,759,479	7,541,792	9,076,508
01-4210 PUBLIC SAFETY (CONTINUED)				
021 TRAVEL & MEETING	-	-	-	200,000
411 PARKING ADMINISTRATION	95,024	106,200	76,500	77,000
412 MAINTENANCE OF PRISONERS	151	1,015	500	500
413 ANIMAL CONTROL SERVICES	208,610	-	-	315,450
428 COMMUNITY INVOLVEMENT PROGRAM CRIME PREVENTION	2,206	5,000	5,000	5,000
Sub-Total Other Services	305,991	112,215	82,000	397,950
Total Public Safety	7,578,496	7,874,194	7,624,792	9,476,458
01-4211 RISK MANAGEMENT/LAW ENFORCEMENT				
014 UNINSURED CLAIMES	3,512	7,500	-	5,000
Total Risk Management/Law Enforcement	3,512	7,500	-	5,000
01-4212 EMERGENCY SERVICES				
020 PROFESSIONAL SERVICES	3,788	20,500	24,632	37,050
033 SPECIAL DEPARTMENTAL SUPPLIES	2,317	6,713	-	-
078 EMERGENCY REPAIRS	42,855	-	-	-
Total Emergency Services	48,959	27,213	24,632	37,050
01-4308 COMMUNITY DEVELOPMENT				
101 FULL TIME PERSONNEL SALARIES	1,042,753	1,002,000	979,000	1,071,881
102 PART TIME PERSONNEL SALARIES	132,427	130,000	165,000	175,000
103 OVERTIME	14,364	2,000	500	1,000
200 EMPLOYEE BENEFITS	-	380,000	315,000	388,000
012 CAR ALLOWANCE	18,600	18,600	18,600	18,600
016 PUBLICATIONS AND DUES	1,818	3,760	2,960	3,280
018 PRINTING	10,506	11,200	8,800	12,700
020 PROFESSIONAL SERVICES	359,949	201,060	217,659	263,100
021 TRAVEL & MEETING	5,080	31,320	14,180	28,100
029 UNIFORMS	866	1,600	1,600	600
033 SPECIAL DEPARTMENTAL SUPPLIES	4,421	5,058	2,700	3,300
450 CONTINGENCY	-	-	-	10,000
Total Community Development	1,590,784	1,786,598	1,725,999	1,975,561
01-4310 PUBLIC WORKS ADMIN/ENG				
101 FULL TIME PERSONNEL SALARIES	938,557	1,006,500	1,006,500	1,020,000
102 PART TIME PERSONNEL SALARIES	17,237	35,000	28,000	35,000
103 OVERTIME	405	3,000	2,000	3,000
200 EMPLOYEE BENEFITS	-	332,000	332,000	326,000
012 CAR ALLOWANCE	12,600	12,600	12,600	12,600
016 PUBLICATION & DUES	14,003	15,500	15,000	16,800
020 PROFESSIONAL SERVICES	-	449,700	61,000	410,200
021 TRAVEL & MEETING	2,539	9,000	4,000	9,000
033 SPECIAL DEPARTMENTAL SUPPLIES	3,952	4,000	4,000	3,000
450 CONTINGENCY	-	-	-	15,000
Total PW Admin/Eng	989,293	1,867,300	1,465,100	1,850,600
01-4311 BUILDING & SAFETY				
101 FULL TIME PERSONNEL SALARIES	421,507	452,500	427,000	430,500
102 BUILDING INTERN (001)	18,692	40,000	12,000	-
103 OVERTIME	1,648	1,000	500	1,000
200 EMPLOYEE BENEFITS	-	142,372	115,000	148,500
012 CAR ALLOWANCE	3,600	3,600	3,600	3,600
016 PUBLICATION & DUES	6,682	4,715	1,770	2,680
018 PRINTING	1,395	2,000	1,500	2,000
020 PROFESSIONAL SERVICES	4,678	13,000	8,100	169,000
021 TRAVEL & MEETING	4,260	6,300	5,035	6,600
029 UNIFORMS	1,311	2,500	2,300	1,700
033 SPECIAL DEPARTMENTAL SUPPLIES	557	1,000	1,000	3,500
450 CONTINGENCY	-	-	-	10,000
Total Building & Safety	464,329	668,987	577,805	779,080

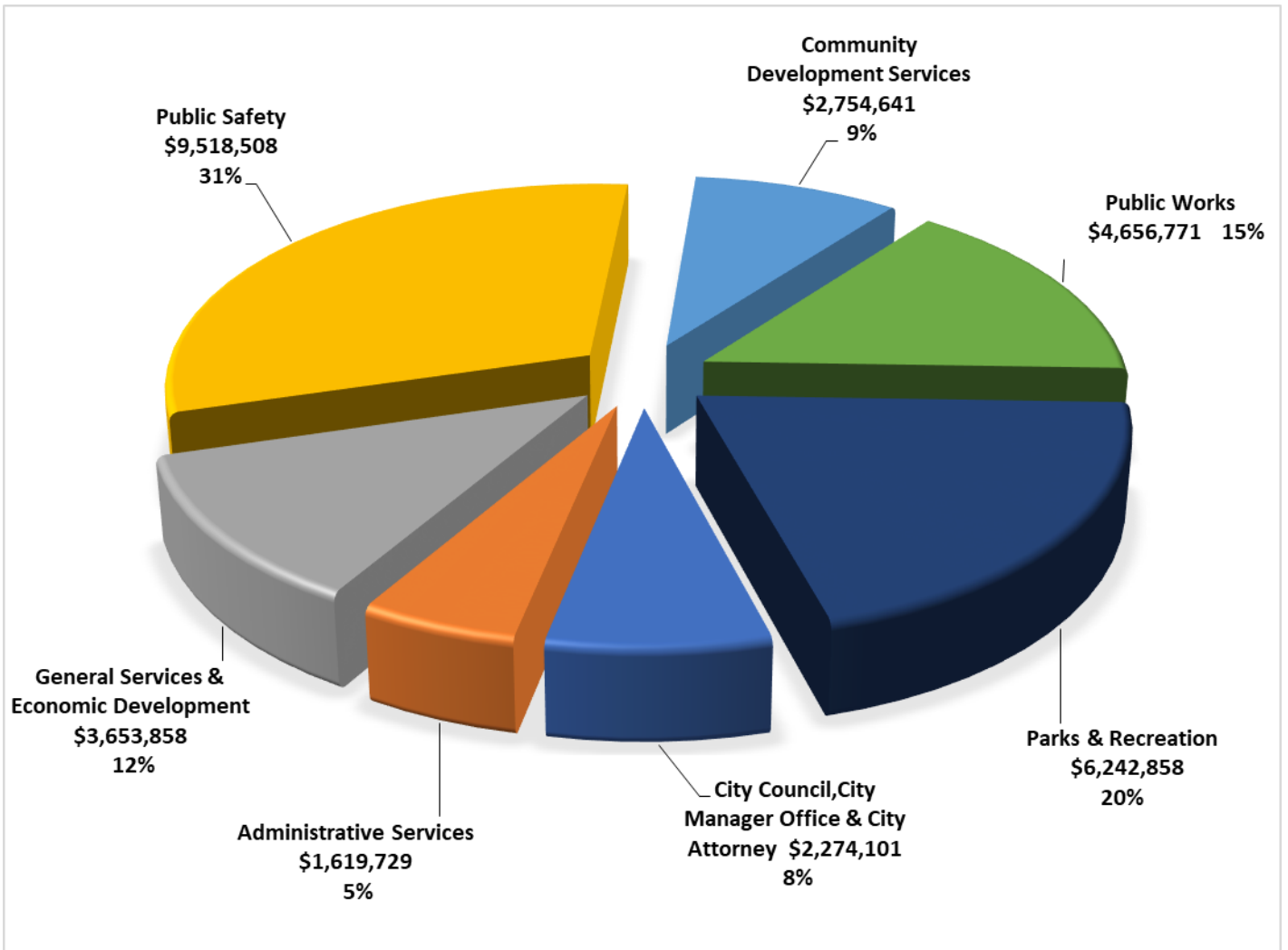
	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4341 STREET MAINTENANCE				
101 FULL TIME PERSONNEL SALARIES	366,305	388,500	388,500	408,500
103 OVERTIME	51,347	50,000	46,000	50,000
200 EMPLOYEE BENEFITS	-	162,936	162,500	183,000
016 PUBLICATION & DUES	-	3,250	3,250	3,250
019 RENT OF PROPERTY & EQUIPMENT	-	2,500	2,500	2,500
020 PROFESSIONAL SERVICES	291,037	390,295	322,695	422,400
021 TRAVEL & MEETING	4,310	9,600	9,600	9,600
024 NPDES	156,306	327,844	161,500	262,500
028 HAZARDOUS WASTE DISPOSAL	6,419	80,000	22,000	40,000
029 UNIFORMS	10,536	13,000	13,000	13,000
033 SPECIAL DEPARTMENTAL SUPPLIES	111,878	195,800	150,178	132,000
450 CONTINGENCY	-	-	-	15,000
Total Street Maintenance	998,138	1,623,725	1,281,723	1,541,750
01-4342 VEHICLE/YARD MAINTENANCE				
101 FULL TIME PERSONNEL SALARIES	65,873	40,000	40,000	66,752
103 OVERTIME	3,390	7,000	6,000	7,000
200 EMPLOYEE BENEFITS	-	20,000	20,000	31,500
011 VEHICLE USE & MAINTENANCE	138,418	150,500	147,500	148,500
016 PUBLICATION & DUES	-	500	500	500
020 PROFESSIONAL SERVICES	66,639	40,000	40,000	105,000
021 TRAVEL & MEETING	-	1,500	1,500	1,500
022 UTILITIES	40,765	59,500	54,000	59,500
031 BUILDING MAINTENANCE & SUPPLIES	6,160	20,000	10,000	10,000
033 SPECIAL DEPARTMENTAL SUPPLIES	22,870	53,174	50,000	53,174
041 CAPITAL OUTLAY	-	20,000	20,000	20,000
450 CONTINGENCY	-	-	-	15,000
Total Vehicle/Yard Maintenance	344,115	412,174	389,500	518,426
01-4345 TRAFFIC CONTROL				
101 FULL TIME PERSONNEL SALARIES	138,411	140,000	140,000	147,000
103 OVERTIME	2,072	9,000	5,000	9,000
200 EMPLOYEE BENEFITS	-	55,000	55,000	65,000
016 PUBLICATION & DUES	1	320	320	320
020 PROFESSIONAL SERVICES	133,035	330,000	265,000	301,000
021 TRAVEL & MEETING	-	2,675	2,675	2,675
033 SPECIAL DEPARTMENTAL SUPPLIES	46,981	55,000	55,000	105,000
038 SIGN MAINTENANCE	40,635	58,000	45,000	51,000
041 CAPITAL OUTLAY	38,914	50,000	50,000	50,000
450 CONTINGENCY	-	-	-	15,000
Total Traffic Control	400,047	699,995	617,995	745,995
01-4410 FACILITIES				
101 FULL TIME PERSONNEL SALARIES	429,306	519,000	519,000	526,000
102 PART TIME PERSONNEL SALARIES	73,705	91,000	91,000	94,355
103 OVERTIME	5,520	8,000	8,000	10,000
200 EMPLOYEE BENEFITS	-	230,000	230,000	235,000
012 CAR ALLOWANCE	3,000	3,000	3,000	3,000
015 MAINTENANCE	8,239	10,780	7,780	10,780
016 PUBLICATION & DUES	240	575	450	450
021 TRAVEL & MEETING	229	1,400	500	1,000
022 UTILITIES	15,894	39,090	23,600	23,700
023 CONTRACT SERVICES	-	6,690	6,690	93,481
029 UNIFORMS	5,458	4,900	4,900	5,500
031 BUILDING MAINTENANCE & SUPPLIES	8,805	8,500	8,500	8,500
033 SPECIAL DEPARTMENTAL SUPPLIES	7,255	5,500	5,500	5,500
041 CAPITAL OUTLAY	-	-	-	-
450 CONTINGENCY	-	-	-	10,000
Total Facilities	557,652	928,435	908,920	1,027,266

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
01-4411 CIVIC CENTER				
015 MAINTENANCE	45,122	45,944	46,856	53,706
020 PROFESSIONAL SERVICES	1,416	2,600	1,932	2,200
022 UTILITIES	160,507	188,000	175,000	177,200
023 CONTRACT SERVICES	-	-	-	76,829
031 BUILDING MAINTENANCE & SUPPLIES	9,195	13,500	13,500	13,500
033 SPECIAL DEPARTMENTAL SUPPLIES	7,886	8,000	8,000	8,000
041 CAPITAL OUTLAY	45,334	10,000	10,000	-
450 CONTINGENCY	-	-	-	10,000
Total Civic Center	269,460	268,044	255,288	341,435
01-4412 SENIOR CENTER				
101 FULL TIME PERSONNEL SALARIES	121,951	130,500	125,500	131,000
102 PART TIME PERSONNEL SALARIES	-	99,912	99,912	104,908
200 EMPLOYEE BENEFITS	-	78,000	70,000	73,000
013 SENIOR PROGRAMS	38,068	40,314	40,314	40,314
015 MAINTENANCE	11,211	17,030	17,213	17,388
022 UTILITIES	45,856	57,250	53,750	53,750
023 CONTRACT SERVICES	-	-	-	54,568
031 BUILDING MAINTENANCE & SUPPLIES	5,952	9,750	9,750	9,000
033 SPECIAL DEPARTMENTAL SUPPLIES	4,407	5,000	5,000	5,000
041 CAPITAL OUTLAY	6,945	7,000	7,000	7,000
450 CONTINGENCY	-	-	-	10,000
Total Senior Center	234,390	444,756	428,439	505,928
01-4414 PARK MAINTENANCE				
101 FULL TIME PERSONNEL SALARIES	277,818	308,000	287,250	311,813
103 OVERTIME	2,949	5,000	5,000	5,000
200 EMPLOYEE BENEFITS	-	120,500	115,000	131,000
015 MAINTENANCE	2,918	4,000	5,103	4,500
016 PUBLICATION & DUES	-	1,785	1,785	1,850
018 PRINTING	-	200	200	200
020 PROFESSIONAL SERVICES	45,569	9,065	11,565	55,672
021 TRAVEL & MEETING	125	1,000	1,000	1,500
022 CELL PHONES	-	-	-	-
023 GRAFFITI REMOVAL CONTRACT	-	-	-	111,583
029 UNIFORMS	2,377	2,380	2,380	2,650
033 SPECIAL DEPARTMENTAL SUPPLIES	7,385	10,000	10,000	12,500
450 CONTINGENCY	-	-	-	10,000
Total Park Maintenance	339,142	461,930	439,283	648,267
01-4415 MEDIAN & PARKWAY MAINTENANCE				
101 FULL TIME PERSONNEL SALARIES	330,715	339,591	332,250	352,813
103 OVERTIME	3,930	7,000	5,000	5,000
200 EMPLOYEE BENEFITS	-	150,500	145,000	148,000
016 PUBLICATION & DUES	485	1,880	1,880	2,480
020 PROFESSIONAL SERVICES	117,459	128,090	128,090	129,914
021 TRAVEL & MEETING	150	1,250	1,250	1,250
022 UTILITIES	134,723	146,000	146,000	146,000
029 UNIFORMS	2,145	2,380	2,380	2,650
033 SPECIAL DEPARTMENTAL SUPPLIES	2,032	4,000	4,000	4,000
450 CONTINGENCY	-	-	-	10,000
Total Parkways & Median Island Maint	591,639	780,691	765,850	802,106
01-4420 RECREATION				
101 FULL TIME PERSONNEL SALARIES	470,574	530,000	530,000	538,500
102 PART TIME PERSONNEL SALARIES	480,025	448,787	446,823	407,544
103 OVERTIME	8,595	10,000	9,265	10,000
200 EMPLOYEE BENEFITS	-	247,000	247,000	280,000
012 CAR ALLOWANCE	9,600	10,000	10,000	10,000
016 PUBLICATIONS & DUES	1,620	1,730	1,568	2,028
018 PRINTING	4,701	5,200	5,200	5,700
019 RENT OF PROPERTY & EQUIPMENT	20,333	58,410	32,000	43,600
020 PROFESSIONAL SERVICES	237,166	250,260	203,700	203,700
021 TRAVEL & MEETING	12,953	9,235	9,235	12,300
033 SPECIAL DEPARTMENTAL SUPPLIES	32,863	27,600	27,600	27,600
034 FEE & CHARGE PROGRAM	-	102,515	86,015	97,005
450 CONTINGENCY	-	-	-	10,000
110 SUMMER FOOD PROGRAM	13,958	9,500	13,481	13,500
Total Recreation	1,292,387	1,710,237	1,621,887	1,661,477

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4430 SAN DIMAS RECREATION CENTER				
101 FULL TIME PERSONNEL SALARIES	68,878	45,000	67,500	70,500
102 PART TIME PERSONNEL SALARIES	379,491	414,008	390,268	497,394
103 OVERTIME	539	-	-	-
200 EMPLOYEE BENEFITS	-	105,000	100,000	110,000
010 ADVERTISING	-	1,050	-	-
012 CAR ALLOWANCE	77	490	490	490
015 MAINTENANCE OF EQUIPMENT	48,601	37,335	37,335	32,075
016 PUBLICATIONS & DUES	559	3,065	2,288	2,300
018 PRINTING	1,040	1,450	1,450	1,800
019 RENT OF PROPERTY & EQUIPMENT	2,906	3,200	3,200	3,500
020 PROFESSIONAL SERVICES	172,594	205,281	211,885	217,885
021 TRAVEL & MEETING	(287)	815	815	850
022 UTILITIES	172,059	178,530	163,530	173,530
023 CONTRACT SERVICES	-	-	-	72,552
029 UNIFORMS	2,216	4,500	4,500	4,500
031 BUILDING MAINTENANCE & SUPPLIES	5,803	10,000	10,000	10,000
033 SPECIAL DEPARTMENTAL SUPPLIES	38,689	45,000	45,000	45,000
034 FEE & CHARGE PROGRAM	1,906	4,000	4,000	4,000
041 CAPITAL OUTLAY	20,466	20,000	15,000	-
450 CONTINGENCY	-	-	-	10,000
Total SAN DIMAS RECREATION CENTER	915,537	1,078,725	1,057,261	1,256,376
SUB-TOTAL GENERAL EXPENDITURES	24,122,560	26,902,223	25,165,306	30,720,466
01-5000 Transfers Out/Loans				
099 Transfer to City Hall/CB Plz Fund 04 (004)	691,330	689,639	689,639	-
099 Transfer to Landscape Maint Fund 08 (008)	91,000	-	-	157,507
099 Transfer to Housing Fund 34 (20% loan set aside) (034)	234,527	206,952	206,952	287,465
099 Transfer to Fund 75 (075)	28,000	5,974	5,974	1,817
Total Transfers Out/Loans	1,044,857	902,565	902,565	446,789
01-5000 Use of Reserves				
099 Reserves to Infrastructure (012)	892,476	3,339,657	3,418,236	93,752
099 Reserves to Park Dev Fund 20 (020)	-	645,000	645,000	-
099 Reserves to Open Space #1 Fund 21 (021)	298,250	-	-	-
099 Reserves to Open Space #2 Fund 22 (022)	63,791	10,925	10,925	-
099 Reserves to Capital Reserve Fund 100 (100)	-	1,595,000	1,595,000	1,630,000
Total Use of Reserves	1,254,517	5,590,582	5,669,161	1,723,752
TOTAL GENERAL FUND EXP/TRFS	26,421,934	33,395,369	31,737,032	32,891,007
FUND BALANCE DETAIL				
UNASSIGNED FUND BALANCE (281-001)	16,652,393	12,311,808	14,079,428	12,995,468
ASSIGNED FB RISK MGT/LAW ENF (281-076)	2,036,592	2,036,592	2,036,592	2,036,592
ASSIGNED FB EMERG SERVICES (281-078)	1,000,000	1,000,000	1,000,000	1,000,000
ASSIGNED FB GENERAL PLAN (281-079)	250,000	3,000,000	3,000,000	3,000,000
ASSIGNED FB OPEB	2,978,932	2,300,000	2,300,000	2,300,000
ASSIGNED FB COMPENSATED ABSENCES	1,264,766	1,500,000	1,500,000	1,500,000
ASSIGNED FB - NPDES (281-004)	600,000	-	-	-
TOTAL ENDING GENERAL FUND BALANCE	24,782,683	22,148,400	23,916,020	22,832,060
TOTAL EXP/TRFS/AND FUND BALANCE	51,204,616	55,543,769	55,653,052	55,723,067

General Fund Operating Expenditures

Total General Fund Expenditures \$30,720,466



SCHEDULE 4: SUMMARY OF TRANSFERS IN & USE OF RESERVES

ALL FUNDS	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 REVISED ESTIMATED TRANSFERS	2024-25 ADOPTED BUDGET
01 General Fund From Fund 02 Gas Tax	225,000	225,000	225,000	250,000
01 General Fund From 07 Lighting Dist	125,000	125,000	125,000	150,000
01 General Fund From Fund 71 AQMD	2,000	2,000	2,000	2,000
04 City Hall/CB/Plaza From 01 General Fund	691,330	689,639	689,639	-
08 Landscape Parcel Tax From 01 General Fund	91,000	-	-	157,507
12 Infrastructure From 01 Gen Fund	892,476	3,339,657	3,418,236	93,752
20 Comm. Park/Fac Dev From 01 Gen Fund		645,000	645,000	
021 Open Space Dist. #1 From Fund 01 Gen Fund	298,250	-	-	-
022 Open Space Dist. #2 From Fund 01 Gen Fund	63,791	10,925	10,925	-
34 Housing Authority Successor from Fund 01	234,527	206,952	206,952	287,465
70 New Equipment Reserve From Fund 01	-	-	-	-
75 Open Space Maintenance from Fund 01 Gen Fund	28,000	5,974	5,974	1,817
100 Capital Assets Reserve From Fund 01	-	1,595,000	1,595,000	1,630,000
TOTAL TRANSFERS IN	2,651,374	6,845,147	6,923,726	2,572,541

SCHEDULE 5: SUMMARY OF TRANSFERS OUT & USE OF FUNDS

ALL FUNDS	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 REVISED ESTIMATED TRANSFERS	2024-25 ADOPTED BUDGET
01 General Fund to Fund 04	691,330	689,639	689,639	-
01 General Fund to Fund 08	91,000	-	-	157,507
01 General Fund to Fund 12	892,476	3,339,657	3,418,236	93,752
01 General Fund to Fund 20	-	645,000	645,000	-
01 General Fund to Fund 021	298,250	-	-	-
01 General Fund to Fund 022	63,791	10,925	10,925	-
01 General Fund to Fund 34	234,527	206,952	206,952	287,465
01 General Fund to Fund 70	-	-	-	-
01 General Fund to Fund 75	28,000	5,974	5,974	1,817
		-		
01 General Fund to Fund 100	-	1,595,000	1,595,000	1,630,000
02 State Gas Tax Fund to Fund 01	225,000	225,000	225,000	250,000
07 City Wide Lighting District to Fund 01	125,000	125,000	125,000	150,000
71 AQMD to Fund 01	2,000	2,000	2,000	2,000
TOTAL TRANSFERS OUT	2,651,374	6,845,147	6,923,726	2,572,541



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PERFORMANCE INDICATORS & CAPITAL PROGRAM SECTION:

- GENERAL FUND COST CENTERS: FUNCTIONS & OPERATIONAL PLANS
- CAPITAL IMPROVEMENT PROGRAM OVERVIEW

ADMINISTRATIVE SERVICES

- Awarded the CSMFO Excellence in Budgeting Award, & the GFOA's Certificate of Achievement for Excellence in Financial Reporting award for 2023-24
- Executed a Measure W and Transient Occupancy Tax Audits
- Launched Rave Alerts with IPAWS integrated, enhancing emergency communication capabilities.
- Nearly doubled Instagram following, increased Facebook followers by 9%, and increased X/Twitter followers by 5% in comparison to previous year.
- Launched and utilize City's LinkedIn Page to expand digital recruiting footprint.
- Completed, adopted and implemented a new Emergency Operations Plan, enhancing city-wide disaster preparedness and response.
- Developed and published a Resident Guide and Business Guide to provide an additional community resource.
- Created and implemented City's Ceremonial Recognition Policy
- Retooled the City's Administrative Policies & Procedures Process for all departments
- Created iContracts User Guide – facilitated training
- Created Staff Administrative Guide for Managing BCC – facilitated training
- Created Elections Standard of Operating Procedures
- Started assessment of the City's Records Management
- Coordinated additional Voter Drop Box for the City
- Coordinated additional Vote Center location for the November 2025 General Election
- Upgraded the City's Geographic Information System (GIS) infrastructure for mapping and property data.
- Deployed California Governor's Office of Emergency Services (Cal OES) Emergency Mass Notification System for San Dimas City.
- Rolled out workflow management software to track budget and project management citywide.
- Upgraded City Hall Council Chambers Audio/Visual equipment for high-definition broadcast and to improve public meeting experience.
- Continue to improve the City's computer network security to safeguard from unwarranted malicious attempts.
- Successfully completed 7 FT recruitments, 7 PT recruitments, and 2 hiring events resulting in 75 new FT and PT hires/promotions.
- Facilitated over 25 Citywide employee trainings in subjects such as Strategic Communication, GIS Training, Driver Safety, and Approaches to Decision Making.

City of San Dimas

City Council
Department

City Council
Cost Center

4110
Cost Center No.

Function:

- To establish policies that will promote and maintain community standards and values, and provide policy direction to the City Manager.
- Oversee performance of the Local Government.
- Oversee effectiveness of programs.
- Pass ordinances and resolutions.
- Regulate land use through zoning laws.

Operational Plans:

- Hold regular City Council meetings to conduct the official business of the City organization and address community issues and concerns.
- Provide representation to regional associations, and work with neighboring communities to address areas of mutual concern.
- Represent the City on issues that involve local, County, State and Federal government agencies.
- Maintain a system of citizen commissions and committees that advise and inform the City Council on various issues.
- Be accessible to the media and the citizens of San Dimas for information and questions.

Position Summary :

- City Mayor (1)
- City Council Member (4)

	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Budget Distribution				
Full Time Employees	5.00	5.00	5.00	5.00
Expenditures				
Elected Officials Salary	39,748	39,720	45,000	66,240
Elected Officials Benefits		115,000	115,500	116,842
Other Operating Costs	33,201	57,793	47,893	51,093
Capital Outlay (041)	-	-	-	-
Total Expenditures:	72,949	212,513	208,393	234,175
% Change			-2%	12%

Source of Funds : **General Fund**

City of San Dimas

Administration
Department

Administrative Services
Cost Center

4150
Cost Center No.

Function:

- To recruit, through innovative, creative and traditional practices, highly qualified employees; retain those employees by providing competitive compensation and benefits; assist employees by interpreting the Personnel Rules and Regulations and Administrative Policies by responding to questions and concerns; and coordinate the recruitment and open enrollment process.
- To provide strategic planning, development, research, staff coordination, purchasing, implementation maintenance, and evaluation of Citywide technology and information system technology, including data, voice, phone system, radio, and technology capital infrastructure
- To administer and coordinate the fiscal activities of the City and Successor Agency. This includes all aspects of accounting, investing, business licensing, payroll, debt administration, fixed asset accounting, grant reporting and preparation of financial reports, and budget preparation.
- To provide public information, public relations and marketing support for the City organization; oversee community outreach, manage content of the City's website and serve as the City's liaison with news media.

Operational Plans:

- Attract, train and retain quality employees for the City organization
- Provide administrative and technology support services to the City Council, City Manager and all operating department on a daily and long-range planning basis.
- Ensure the City's compliance with Generally Accepted Accounting Principles (GAAP).
- Provide a comprehensive public information program that distributes accurate information on a timely basis through a variety of different media.

Position Summary:

- Administration Services Director (1.0 FT)
- Accounting Supervisor (2.0 FTE)
- Accounting Technicians (3.0 FTE)
- Information System Manager (1.0 FTE)
- Human Resources Manager (1.0 FTE)
- IT/GIS Analyst (1.0 FTE)
- HR Analyst (1.0 FTE)

	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Budget Distribution				
Full Time Employees	10.00	11.00	11.50	10.00
Expenditures				
FT Personnel Salary	1,042,761	1,138,500	1,138,500	1,072,000
PT Personnel Salary	62,046	71,500	71,500	-
Employee Benefits	-	412,100	424,600	374,600
Professional Services	45,004	121,500	63,000	4,500
Other Operating Costs (Various)	124,015	201,972	135,524	168,629
Capital Outlay (041)	-	-	-	-
Total Expenditures:	1,273,827	1,945,572	1,833,124	1,619,729
% Change			-6%	-12%

Source of Funds : General Fund

City of San Dimas

Administration
Department

City Manager
Cost Center

4120
Cost Center No.

Function:

- To Implement City Council Policy direction, provide overall project supervision, promote economic stability through business development and retention, and promote organizational stability through financial and human resources management.
- To maintain official City documents & records; respond to requests for public records; record the legislative actions of the City Council; administer municipal elections; maintain the municipal code; process liability claims; act as the filing officer for economic interest and campaign statements and perform all other work required by the provisions of the government Code of the State of California.

Operational Plans:

- Present a budget document for City Council consideration that is balanced and easily understood by the public.
- Respond to citizen contacts and requests for information.
- Coordinate and provide direction on economic development projects.
- Facilitate and create meaningful partnerships with community-based organizations and other cities.
- Provide quality responsive administrative support to the City Council
- Ensure compliance with all applicable laws, Government Code, Brown Act, Political Reform Act, Public Records Act, and Elections Code.

Position Summary:

- | | |
|-----------------------|-------------------------------------|
| ➤ City Manager (1.0 F | ➤ Assistant City Manager (1.0 FTE) |
| ➤ Senior Management | ➤ Departmental Assistant (1.0 FTE) |
| ➤ City Clerk (1.0 FTE | ➤ Management Analyst (PT) |

	2022-23	2023-24	2023-24	2024-25
Budget Distribution	Actuals	Approved Budget	Estimated	Adopted Budget
Full Time Employees	2.00	4.00	4.00	5.00
Part Time Employees				1.00
Expenditures				
FT Personnel Salary	638,595	691,000	701,600	877,500
Personnel Benefits		175,500	175,500	240,000
Professional Services	136,026	150,000	160,000	150,000
Other Operating Costs (Various)	69,112	86,651	74,551	97,426
Capital Outlay	-	-	-	-
Total Expenditures:	843,734	1,103,151	1,111,651	1,364,926
% Change			1%	23%

Source of Funds : General Fund

City of San Dimas

Administration
Department

City Attorney
Cost Center

4170
Cost Center No.

Function:

- To provide legal services to the City Council, Commissions and staff. The City contracts with Alshire & Wynder LLP
- Provide effective legal counsel.

Operational Plans:

- Provide legal review and assistance in land use, planning, purchasing, code enforcement, and related municipal matters.
- Review and approve resolutions, contracts and agreements.
- Assist in the development, review and approval of ordinances.
- Assist with Public Records Act responses.
- Assist with special litigation issues.

	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Budget Distribution				
Full Time Employees	-	-	-	-
Expenditures				
FT Personnel Salary	-	-	-	-
Professional Services (020)	578,078	733,605	684,000	675,000
Capital Outlay (041)	-	-	-	-
Total Expenditures:	578,078	733,605	684,000	675,000
% Change			-7%	-1%

Source of Funds : General Fund

City of San Dimas

Administration
Department

Economic Development
Cost Center

4180
Cost Center No.

Function:

- To coordinate and provide direction on economic development projects.

Operational Plans:

- Implement a marketing program based on market studies, which are designed to attract visitors to the City's retail areas.
- Implement marketing program designed to attract brokers/developers to invest in the City's retail project areas.
- Work with developers/brokers when they contact the City to facilitate economic development and redevelopment
- Maintain programs designed to incentivize businesses to locate in San Dimas
- Collaborate with the Chamber of Commerce on economic development policies and projects.

Budget Distribution	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Full Time Employees	-	-	-	-
Expenditures				
FT Personnel Salary	-	-	-	-
Professional Services	-	16,250	16,250	16,250
Other Operating Costs	5,250	12,750	12,500	7,250
Capital Outlay (041)	-	-	-	-
Total Expenditures:	5,250	29,000	28,750	23,500
% Change			-1%	-18%
Source of Funds : General Fund				

City of San Dimas

General Government
Department

General Services
Cost Center

4190
Cost Center No.

Function:

- To provide general operating services to all departments, not attributable to any single department, such as telephone, postage, copying, professional auditing and information system services, software programs, merchant services, special projects, and employee benefits.

Operational Plans:

- Contract with vendors for products and services that can provide the greatest value for the cost to the citizens of San Dimas and its employees.
- Provide excellent insurance coverage for City Facilities and equipment in case of natural disasters or accidents.
- Provide competitive benefit packages to attract and retain the best talent available for the organization.
- Provide software programs and IT security that can enhance employee efficiency, enhanced reporting and metrics to meet the City's transparency goals while protecting sensitive information.

Budget Distribution	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Full Time Employees	-	-	-	-
Expenditures				
Professional Services (020)	110,653	266,664	169,667	523,349
Insurance Costs (014)	539,396	5,000	4,645	759,201
Employee Benefits (200)	3,767,488	1,797,727	1,785,727	1,575,253
Other Operating Costs (Various)	313,305	168,485	154,873	772,555
Capital Outlay (041)	-	-	-	-
Total Expenditures:	4,730,842	2,237,876	2,114,912	3,630,358
% Change			-5%	72%
Source of Funds : General Fund				

City of San Dimas

Public Safety Department	Public Safety Cost Center	4210 Cost Center No.		
<u>Function:</u>				
<ul style="list-style-type: none">➤ Provide 24 hour, 365 days a year response to calls for service, general law enforcement activities, including emergencies, traffic collisions and enforcement, crime investigations, disaster response and assessment, and proactive preventative patrol.➤ To provide directed traffic enforcement to areas of the City with higher than average rates of traffic collisions and areas that receive frequent complaints or requests for enforcement with the objective of ensuring the safe movement and parking of vehicles.➤ To manage community outreach and crime prevention programs including Neighborhood Watch, National Night Out and the City of San Dimas CERT program.				
<u>Operational Plans:</u>				
<ul style="list-style-type: none">➤ To enforce Federal, State and local laws that protects life and property.➤ To maintain compliance of police policies and procedures with ever changing Federal, State, and local laws through reviewing, analyzing and updating as required.➤ Establish and maintain safe vehicular and pedestrian passage throughout the City.➤ To conduct physical patrol of all areas of the City to reduce the probability of crimes.➤ To respond to calls for service, prepare reports, issue citations and make arrests.➤ To resolve problems through community-based policing.				
Budget Distribution	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Full Time Employees	Contracted	Contracted	Contracted	Contracted
Expenditures				
Public Safety Contract Services (020)	6,511,966	6,869,778	6,652,091	8,081,508
Liability Trust Fund (020-014)	760,538	889,701	889,701	995,000
Other Operating Costs (Various)	97,381	114,715	83,000	84,500
Animal Control Services (413)	208,610	-	-	315,450
Total Expenditures:	7,578,496	7,874,194	7,624,792	9,476,458
% Change			-3.17%	24%
Source of Funds : General Fund				

City of San Dimas

Public Safety
Department

Emergency Services
Cost Center

4212
Cost Center No.

Function:

- To emphasize emergency response coordination, staff and volunteer training, communication systems, recovery efforts, public information, emergency plan development and revision.
- Prepare, update and exercise the procedures for responding to disasters.
- Make investments in disaster preparedness needed to provide the City with effective emergency response capability.

Operational Plans:

- Develop and direct one tabletop exercise and/or City EOC activation to train City staff each year, or one multi-agency functional exercise.
- Provide training to all EOC staffing members to ensure familiarity with the Mobile EOC operations and equipment.
- Maintain an equipment purchase and maintenance plan to meet emergency preparedness response and recovery needs.

	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Budget Distribution				
Full Time Employees	-	-	-	-
Expenditures				
FT Personnel Salary	-	-	-	-
Other Operating Costs	48,959	27,213	24,632	37,050
Capital Outlay (041)	-	-	-	-
Total Expenditures:	48,959	27,213	24,632	37,050
% Change			-9%	50%
Source of Funds : General Fund				

City of San Dimas

Public Safety
Department

Risk Management/Law Enforcement
Cost Center

4211
Cost Center No.

Function:

- Make payment on uninsured claims that must be paid by the City of San Dimas .
- Process all City liability claims.

Operational Plans:

- Reduce the number of accidents claims through training and up to date policies and procedures.
- Maintain City property, right of ways, sidewalk and trees to mitigate the risk of injury or harm.

	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Budget Distribution				
Full Time Employees	-	-	-	-
Expenditures				
FT Personnel Salary	-	-	-	-
Other Operating Costs	3,512	7,500	-	5,000
Capital Outlay (041)	-	-	-	-
Total Expenditures:	3,512	7,500	-	5,000
Source of Funds : General Fund				

COMMUNITY DEVELOPMENT

Housing

- Rehab Assistance – 5 Single Family Homes, 19 Mobile Homes
- Lift Program – 9 installed
- Charter Oak Mobile Home Estates Space Rent Assistance Program – 37 homeowners receiving space rent credit
- Charter Oak Mobile Home Estates – Fiber/hard-wired internet installed in clubhouse, security Cameras installed at clubhouse, perimeter security cameras in process
- PLHA Rental Assistance Program – 24 Seniors receiving rental assistance for 16 months.
- Monte Vista Apts - 2 units rehabbed/walk in shower upgrades – 1 in process and Security Entry Door Upgrade
- Homelessness
 - Housing Services Coordinator position created
 - Year 1 of 5 with L.A. CADA for Homeless Outreach Services
 - 4 Permanent housing placements, linked 66 individuals to services
 - Housing Solutions Fund – 2 permanent housing placements / 2 homelessness prevention assistance

Building

- Created digital plan check resubmittal process
- Created electronic inspection report using Accela Mobile App
- In the process of creating an interdepartmental plan review matrix to streamline workflow and enhance efficiency.
- Issued - Approximately 1,100 permits
- Inspections - 6,000 individual
- Updating years of Permit and Plan Records into digital archive

Planning

- Downtown Specific Plan – Final draft completed. Final community meeting and release of Draft EIR, for public comment, pending before moving to public hearings this summer.
- Municipal Code Text Amendments – Completed
 - Amendment to MF development standards to comply with Housing Element.
 - Amendment to regulate camping and storage on private and public property.
 - Amendment to regulate the use of transit facilities.
 - Amendment to regulate recycling facilities, donation boxes and non-USPS mailboxes.
- Municipal Code Text Amendments – Underway
 - Amendment to eliminate DBRB and transfer review authority to Commission and Staff.
 - Amendment to create standards to regulate SB 9 projects.
 - Amendment to allow a variety of housing types to comply with Housing Element.
 - Amendment to Single-Family Code sections to codify policies and associated cleanup.
 - Amendment to land use table and processing of land use applications.
 - Amendment to update ADU ordinance as required by HCD/State law.
 - Amendment to create ordinance to provide outdoor dining standards.
 - Amendment to create objective designs standards for projects eligible for SB 35/330.
 - Amendment of tree ordinance to change approach to tree removal process
 - Amendment to Specific Plan No. 11 to allow additional grading.
- Creating pre-approved ADU plans as required by State Law.
- New 63K warehouse building at Allen/Cataract –Pending final approval by City Council.

City of San Dimas

Community Development
Department

Community Development
Cost Center

4308
Cost Center No.

Function:

- Responsible for the orderly development of the community; to ensure that new development is attractive and compatible with the surroundings consistent with the City's codes and policies; to analyze land use and development proposals from an environmental zoning, land use and development proposals from an environmental, zoning, land use and design review standpoint; to provide information and assistance to the public on the City's planning process; to encourage public participation in land use and design review matters; to serve as the coordinators among the various City department and other outside agencies in land use and design matters, and to staff and advise the Planning Commission.
- The Community Development Department also conducts advance planning studies and projects in order to update and improve City codes and policies in response to new issues and legal requirements; to prepare annual mandated reports and to implement Federal and State mandates.

Operational Plans:

- Provide public information on development and planning issues
- Provide planning and environmental support for City projects, and assist other departments by providing zoning analysis for City proposed projects, preparation and/or management of CEQA documentation for City projects, and coordinating review by the planning commission.
- Manage environmental review of land use development proposals, including Environmental Impact Report contracts, and facilitate the review and action by the appropriate review body. Implement the City's land use standards and processes and zoning administration.

Position Summary:

- Director of Community Development (1.0 FTE)
Sr. Management
- Analyst (1.0 FTE)
- Associate Planner
- Departmental
- Planning Intern (1 PT)
- Planning Manager (1.0 FTE)
- Senior Planner (1.0 FTE)
- Code Compliance Officer (2.0 FTE)
- Parking Enforcement I & II (6 PT)
- Code Enforcement Supervisor (1.0 FTE)

	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Budget Distribution				
Full Time Employees	10.00	10.00	10.00	10.00
Part Time Employees	3.00	3.00	3.00	7.00
Expenditures				
FT Personnel Salary (101)	1,042,753	1,002,000	979,000	1,071,881
PT Personnel Salary (102)	132,427	130,000	165,000	175,000
Employee Benefits				388,000
Professional Services (020)	88,742	78,532	120,336	263,100
Grant Funded Services (020)	271,208	122,528	97,323	-
Other Operating Expenditures (Various)	55,655	453,538	364,340	77,580
Capital Outlay (041)	-	-	-	-
Total Expenditures:	1,590,784	1,786,598	1,725,999	1,975,561
% Change			-3%	14%

Source of Funds : General Fund

City of San Dimas

Public Works
Department

Public Works Admin/Engineering
Cost Center

4310
Cost Center No.

Function:

- To provide public safety in the areas of traffic engineering and all infrastructure within the public right of way, including streets, street lights, sidewalks, striping, traffic signals, bicycles, and pedestrian facilities, traffic safety around school zones, sewer and storm drains.
- Responsible for compliance with the Americans with Disabilities Act (ADA) within the public right of way; responsible for administering street maintenance contracts, and capital improvement projects, and compliance with the National Pollutant Discharge Elimination System (NPDES) Program; provide plan check and inspection services for grading and public works permits, utility work permits, development reviews, tract/parcel map checks, lot line adjustments, and compliance certificates. Respond to public inquiries regarding traffic, parking, drainage and public works issues.

Operational Plans:

- Provide public information on engineering and traffic issues at the public counter and by phone. Issue public works and grading/on-site improvement permits.
- Provide mapping and documentation support through AutoCAD and GIS services.
- Update the pavement management program to provide a method of documenting roadway pavement conditions throughout the community to prioritize capital improvement projects.
- Provide contract management and administration associated with designated/assigned Capital Improvement Program projects.

Position Summary :

- | | |
|--|--|
| <ul style="list-style-type: none"> ➤ Director of Public Works (1.0 FTE) ➤ Engineering Manager (1.0 FTE) ➤ Associate Engineer (1.0 FTE) ➤ Senior Management Analyst (1.0 FTE) ➤ Assistant Engineer (1.0 FTE) | <ul style="list-style-type: none"> ➤ Management Analyst (1.0 FTE) ➤ Public Works Inspector (1.0 FTE) ➤ Management Aide (1.0 FTE) ➤ Administrative Secretary (1.0 FTE) ➤ Engineering Intern (1 PT) |
|--|--|

	2022-23	2023-24	2023-24	2024-25
Budget Distribution	Actuals	Approved Budget	Estimated	Adopted Budget
Full Time Employees	8.00	8.00	8.00	9.00
Part Time Employees	1.00	1.00	1.00	1.00
Expenditures				
FT Personnel Salary (101)	938,557	1,006,500	1,006,500	1,020,000
PT Personnel Salary (102)	17,237	35,000	28,000	35,000
Employee Benefits (200)		332,000	332,000	326,000
Professional Services (020)	-	449,700	61,000	410,200
Other Operating Costs	33,500	44,100	37,600	59,400
Capital Outlay (041)	-	-	-	-
Total Expenditures:	989,293	1,867,300	1,465,100	1,850,600
% Change			-22%	26%
Source of Funds : General Fund				

PUBLIC WORKS

Grant Funding

- Applied for \$7,985,000 in grants; As of June 6, received \$3,075,000 in grant funding

CIP projects

- Bid or constructed \$6 million in street infrastructure improvements with \$ 4 million more in the final stages of design (One is pending Railroad Approval, the other is a Cooperative project pending LA County approval).

Gold Line

- Improvements in 6 crossing requiring full closure of street
- Worked with Rail Authority to open Bonita Avenue at Cataract despite delays in Traffic Signal and bridge construction
- Over 1000 plan sheets reviewed and approved

Traffic Safety

- Reviewed over 50 public request items of concern

Streets Maintenance

- Repaired over 1,560 potholes; Replaced 740 signs; Converted 165 City owned street lights to LED fixtures
- Repaired over \$150,000 in concrete removals (10,960 Sf of sidewalk, drive approach, curb and gutter)
- PW Yard building modifications to promote better efficiency for ongoing operations and in the event of relocation
- Increase walkability by upgrading 19 ADA ramps to modern accessibility standards
- Worked over 300 overtime hours to maintain the safety of the city through the rainy season

Private Developments

- Inspected over \$3,000,000 in private and public improvements at Brasada Development in the northern foothills
- Reviewed 12 private development projects

Administration

- Process over 1,800 calls for service of which 234 were on GoGov; Reviewed 29 Special Event Permits requiring traffic control review or coordination
- Over 236 encroachment permits issued
- Conducted over 1,362 inspections
- Issued/renewed 34 contracts or agreements
- Processed 33 Records Requests
- Renewed permits in 2 Parking Districts
- Processing Sewer Assessment District for 11 properties on Wehner Lane
- Conducted 13 Outreach Meetings to businesses and residents
- All hands worked Heart of the Foothills Special Event

Environmental Division

- Ensured compliance with the Los Angeles County Municipal Separate Storm Sewer Systems (MS4) Permit
- Completed all required CalRecycle reports including new organic waste requirements
- Completed SB 218 process for Solid Waste Rate Increase
- Distributed approximately 800 green organics carts to condos and apartments to meet SB 1383 requirements
- Met new Sewer Discharge requirements compliant with new Sewer Discharge Order to include Council approval of new Sewer System Management Plan
- Implemented Rigorous Outreach program for Solid Waste, MS4, and Sewer programs involving multi venue outreach; site visits, public event booths, social media, newsletter
- Completed 20-25 Market Vendor inspections
- Completed over 1,700 catch basin cleanings
- Over 14 articles published in Quarterly Magazine
- Implemented #WastelessWednesdays to provide residents information on how to help the environment and save money

City of San Dimas

<u>Public Works</u> Department	<u>Public Works Admin/Engineering</u> Cost Center	4310 Cost Center No.		
<u>Function:</u>				
<ul style="list-style-type: none">➤ To provide public safety in the areas of traffic engineering and all infrastructure within the public right of way, including streets, street lights, sidewalks, striping, traffic signals, bicycles, and pedestrian facilities, traffic safety around school zones, sewer and storm drains.➤ Responsible for compliance with the Americans with Disabilities Act (ADA) within the public right of way; responsible for administering street maintenance contracts, and capital improvement projects, and compliance with the National Pollutant Discharge Elimination System (NPDES) Program; provide plan check and inspection services for grading and public works permits, utility work permits, development reviews, tract/parcel map checks, lot line adjustments, and compliance certificates. Respond to public inquires regarding traffic, parking, drainage and public works issues.				
<u>Operational Plans:</u>				
<ul style="list-style-type: none">➤ Provide public information on engineering and traffic issues at the public counter and by phone. Issue public works and grading/on-site improvement permits.➤ Provide mapping and documentation support through AutoCAD and GIS services.➤ Update the pavement management program to provide a method of documenting roadway pavement conditions throughout the community to prioritize capital improvement projects.➤ Provide contract management and administration associated with designated/assigned Capital Improvement Program projects.				
<u>Position Summary:</u>				
<ul style="list-style-type: none">➤ Director of Public Works (1.0 FTE)➤ Engineering Manager (1.0 FTE)➤ Associate Engineer (1.0 FTE)➤ Senior Mangement Analyst (1.0 FTE)➤ Assistant Engineer (1.0 FTE)➤ Management Analyst (1.0 FTE)➤ Public Works Inspector (1.0 FTE)➤ Management Aide (1.0 FTE)➤ Administrative Secretary (1.0 FTE)➤ Engineering Intern (1 PT)				
Budget Distribution	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Full Time Employees	8.00	8.00	8.00	9.00
Part Time Employees	1.00	1.00	1.00	1.00
Expenditures				
FT Personnel Salary (101)	938,557	1,006,500	1,006,500	1,020,000
PT Personnel Salary (102)	17,237	35,000	28,000	35,000
Employee Benefits (200)		332,000	332,000	326,000
Professional Services (020)	-	449,700	61,000	410,200
Other Operating Costs	33,500	44,100	37,600	59,400
Capital Outlay (041)	-	-	-	-
Total Expenditures:	989,293	1,867,300	1,465,100	1,850,600
% Change			-22%	26%
Source of Funds : General Fund				

City of San Dimas

	<u>Community Development</u> Department	<u>Building & Safety</u> Cost Center	4311 Cost Center No.	
<u>Function:</u>				
<ul style="list-style-type: none"> ➤ To regulate construction and occupancy of buildings in accordance with local, State and Federal laws; provide plan check and inspection services; manage building permit records; and provide public information regarding code requirements and property history. ➤ Ensure the safety of buildings in the City of San Dimas. 				
<u>Operational Plans:</u>				
<ul style="list-style-type: none"> ➤ Ensure building standards to safeguard life, health, and property through plan review and inspection procedures. ➤ Verify State contractor's licensing, workers compensation insurance, and City business taxes and licenses prior to permit issuance. ➤ Perform on-site building inspections for new construction or remodeling to ensure compliance with approved plans and applicable requirements, conditions, standards, regulations, and codes. ➤ Provide timely and thorough review of building plans for compliance with disabled access, energy, fire and life safety, architectural, structural, electrical, plumbing, and mechanical regulations. ➤ Conduct regular Citywide inspection and respond quickly to citizen complaints for the purpose of enforcing minimum development, housing, fire, and life safety standards to ensure the safety of our citizens. 				
<u>Position Summary:</u>				
<ul style="list-style-type: none"> ➤ Building & Safety Manager (1.0 FTE) ➤ Building Permit Technician (1.0 FTE) ➤ Building Inspector I & Sr. (2.0 FTE's) 				
	2022-23	2023-24	2023-24	2024-25
Budget Distribution	Actuals	Approved Budget	Estimated	Adopted Budget
Full Time Employees	4.00	4.00	4.00	4.00
Part Time Employees	1	1	1	-
Expenditures				
FT Personnel Salary (101)	421,507	452,500	427,000	430,500
PT Personnel Salary (102)	18,692	40,000	12,000	-
Employee Benefits		142,372	115,000	148,500
Professional Services (020)	4,678	13,000	8,100	169,000
Other Operating Costs (Various)	19,452	21,115	15,705	31,080
Capital Outlay (041)	-	-	-	-
Total Expenditures:	464,329	668,987	577,805	779,080
% Change			-14%	35%
Source of Funds : General Fund				

City of San Dimas

Public Works
Department

Street Maintenance
Cost Center

4341
Cost Center No.

Function:

- To maintain the City's asphalt and concrete structures (street, sidewalk, curbs and gutters), litter and graffiti removal so that the public can have safe, clean and functional right of ways.
- Manage contract street sweeping services.
- Manage the National Pollution Discharge Elimination System (NPDES) Compliance and Enforcement Program of the Clean Water Act that regulates point source discharges to the nation's waters.

Operational Plans:

- Monitor and insure contractor is providing an efficient street sweeping maintenance program.
- Manage street striping program and maintenance of street signs and City sidewalks.
- Ensure the City's compliance with NPDES/MS4 permit standards through ongoing monitoring, and ensure that development complies with appropriate submittals of Storm Water Pollution Prevention Plans as required.
- Implement the Watershed Management Plan through program administration, commercial and industrial inspections, monitoring of illicit discharges and connections, construction project inspections, public education and outreach, and implementation of best practices.

Position Summary :

- PW Maintenance Manager (1.0 FTE)
- PW Maintenance Supervisor (1.0 FTE)
- Equipment Operator (1.0 FTE)
- Street Maintenance worker (2.0 FTE)

	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Budget Distribution				
Full Time Employees	5.00	5.00	5.00	5.00
Expenditures				
FT Personnel Salary (101)	366,305	388,500	388,500	408,500
Employee Benefits		162,936	162,500	183,000
Professional Services (020)	291,037	390,295	322,695	422,400
NPDES (024)	156,306	327,844	161,500	262,500
Other Operating Costs (Various)	184,490	354,150	246,528	265,350
Capital Outlay (041)	-	-	-	-
Total Expenditures:	998,138	1,623,725	1,281,723	1,541,750
% Change			-21%	20%
Source of Funds	General Fund			

City of San Dimas

Public Works
Department

Vehicle/Yard Maintenance
Cost Center

4342
Cost Center No.

Function:

- To provide routine maintenance and repair of City vehicles and equipment in the motor fleet, oversee the purchase of fuel and maintenance parts, develop vehicle specifications, purchase new vehicles, sell surplus equipment and ensure compliance with all applicable State and Federal regulations to vehicle maintenance and fueling facilities.

Operational Plans:

- Maintain the City's fleet and equipment.
- Coordinate and perform safety inspections and environmental compliance.
- Purchase, store and distribute fuel.
- Continually analyze collected data and evaluate operations using the best available technology, and incorporate results.
- Perform vehicle repair and maintenance as well as coordinate purchase of vehicles scheduled for replacement.
- Administer vehicle purchasing, DMV reporting, and inventory control.

Position Summary:

- Equipment Mechanic

	2022-23	2023-24	2023-24	2024-25
Budget Distribution	Actuals	Approved Budget	Estimated	Adopted Budget
Full Time Employees	1.00	1.00	1.00	1.00
Expenditures				
FT Personnel Salary (101)	65,873	40,000	40,000	66,752
Employee Benefits		20,000	20,000	31,500
Vehicle Equipment (011)	138,418	150,500	147,500	148,500
Professional Services (020)	66,639	40,000	40,000	105,000
Other Operating Costs (Various)	32,420	82,174	68,000	87,174
Utilities (022)	40,765	59,500	54,000	59,500
Capital Outlay (041)	-	20,000	20,000	20,000
Total Expenditures:	344,115	412,174	389,500	518,426
% Change			-6%	33%
Source of Funds	General Fund			

City of San Dimas

Public Works
Department

Traffic Control
Cost Center

4345
Cost Center No.

Function:

- To provide for public safety in the areas of traffic engineering through traffic surveillance and controls systems.
- Maintain and update signal synchronization system to better manage the flow of traffic.
- To ensure safe conditions for the employees and others working on or near roads. Plan and prepare worksites, coordinate and control traffic, operate radios to communicate and clean up worksite.

Operational Plans:

- Respond to requests from residents for the installation of traffic control devices, research traffic/pedestrian counts and sight distances as needed, and review requests on an as needed basis.
- Conduct traffic engineering studies, including speed surveys, traffic volume monitoring and parking studies, and/or manage contracts for such services.
- Oversee traffic control of work sites and events conducted on City streets.

Position Summary:

- Street Maintenance Worker (2.0 FTE)

	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Budget Distribution				
Full Time Employees	2.00	2.00	2.00	2.00
Expenditures				
FT Personnel Salary (101)	138,411	140,000	140,000	147,000
Employee Benefits		55,000	55,000	65,000
Professional Services (020)	133,035	330,000	265,000	301,000
Other Operating Costs (Various)	49,054	66,995	62,995	81,995
City Signage (038)	40,635	58,000	45,000	101,000
Capital Outlay (041)	38,914	50,000	50,000	50,000
Total Expenditures:	400,047	699,995	617,995	745,995
% Change			-12%	21%
Source of Funds	General Fund			

PARKS & RECREATION

- Parks and Recreation received a 91% resident satisfaction rating for the department's maintenance of parks and recreation areas. The department maintains 177 acres of park land; 20 public facilities; 747,000 square feet of parkways and street medians; 9,400 trees, 13 miles of multi-use public trails and various recreation amenities.
- Parks and Recreation received an 87% resident satisfaction rating for recreation programs and services. The department offers a range of recreation classes, enriching experiences, swim lessons, excursions and special events for residents of all ages. In the last Fiscal Year, approximately 15,000 individuals enrolled in city programs and attended special events.
- The City's Volunteer Program has grown to include 215 volunteers who logged 16,250 volunteer hours in the last Fiscal Year. Volunteer assignments include assisting with special events, recreation classes, and youth sports activities.

City of San Dimas

Parks & Recreation
Department

Facilities
Cost Center

4410
Cost Center No.

Function:

- To provide necessary maintenance and repairs of City facilities and equipment including City Hall, Senior Center, Community Building, Recreation Center and structures at the various City parks. The services provided include: safety evaluations, emergency repairs, painting, minor repairs of equipment, electrical repairs, litter control, restroom and janitorial service, lighting, and supply maintenance.
- Provide the use and rental of City facilities, fields, and parks to the community.

Operational Plans:

- Maintain City facilities to ensure a healthy and safe environment for the public and City employees.
- Schedule the use and rental of City facilities to the community.
- Develop and implement water and energy efficiency projects to City buildings and facilities.
- Manage contracts for janitorial services and repairs.
- Manage the purchasing and distribution of building supplies.

Position Summary:

- Director of Parks & Recreation (.5 FTE)
- Facilities Manager (1.0 FTE)
- Facilities Maintenance Supervisor (1.0 FTE)
- Facilities Maintenance Workers I & II (3.0 FTE)
- Building Maintenance Aides (Various)

	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Budget Distribution				
Full Time Employees	5.50	5.50	5.50	5.50
Expenditures				
FT Personnel Salary	429,306	519,000	519,000	526,000
PT Personnel Salary	73,705	91,000	91,000	94,355
Employee Benefits		230,000	230,000	235,000
Contract Services (023)	-	6,690	6,690	93,481
Other Operating Costs (Various)	38,747	42,655	38,630	54,730
Utilities (022)	15,894	39,090	23,600	23,700
Capital Outlay (041)	-	-	-	-
Total Expenditures:	557,652	928,435	908,920	1,027,266
% Change			-2%	13%
Source of Funds	General Fund			

City of San Dimas

<div> <div>Parks & Recreation</div> <div>Civic Center</div> <div>4411</div> </div> <div> <div>Department</div> <div>Cost Center</div> <div>Cost Center No.</div> </div>				
Function: <ul style="list-style-type: none"> ➤ Monitor costs for maintaining and operating the Civic Center, including utilities, maintenance of equipment, supplies and any additional capital outlay purchases. 				
Operational Plans: <ul style="list-style-type: none"> ➤ Manage and maintain equipment on site including HVAC system, electrical panels, kitchen, appliances and bathroom fixtures. ➤ Manage use of water, electricity, telephone systems and supplies. 				
Position Summary:				
Budget Distribution	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Full Time Employees	-	-	-	-
Expenditures				
FT Personnel Salary	-	-	-	-
Professional Services (020)	1,416	2,600	1,932	2,200
Other Operating Costs (Various)	62,203	67,444	68,356	85,206
Utilities (022)	160,507	188,000	175,000	177,200
Contract Services (023)	-	-	-	76,829
Capital Outlay (041)	45,334	10,000	10,000	-
Total Expenditures:	269,459	268,044	255,288	341,435
% Change			-5%	34%
Source of Funds	General Fund			

City of San Dimas

Parks & Recreation
Department

Senior Center
Cost Center

4412
Cost Center No.

Function:

- Monitor costs for maintaining and operating the Senior Center, including utilities, maintenance of equipment, supplies and any additional capital outlay purchases.

Operational Plans:

- Manage and maintain equipment on site including HVAC system, electrical panels kitchen and bathroom fixtures and appliances.
- Manage use of water, electricity, telephone systems and supplies.
- Work with the senior community and transit providers to assist with access to department programs
- Provide free income tax assistance for low-income seniors and families.
- Provide excursions for senior groups.

Position Summary:

- Recreation Coordinator (1.0 FTE)
- Recreation Specialist (VARIOUS)
- Department Assistant (1.0 FTE)
- Recreation Leader (VARIOUS)

	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Budget Distribution				
Full Time Employees	-	-	-	2.00
Expenditures				
FT Personnel Salary	121,951	130,500	125,500	131,000
PT Personnel Salary		99,912	99,912	104,908
Employee Benefits		78,000	70,000	73,000
Other Operating Costs (Various)	59,638	72,094	72,277	81,702
Utilities (022)	45,856	57,250	53,750	53,750
Contract Services (023)	-	-	-	54,568
Capital Outlay (041)	6,945	7,000	7,000	7,000
Total Expenditures:	234,390	444,756	428,439	505,928
% Change			-4%	18%
Source of Funds	General Fund			

City of San Dimas

Parks & Recreation
Department

Park Maintenance
Cost Center

4414
Cost Center No.

Function:

- To maintain park landscapes, horse and walking trails within the City limits, irrigation systems, playground and landscape equipment.
- Manage contract for equestrian trail maintenance and pest control.
- Manage the landscape services contract for areas within the boundaries of the landscape parcel tax.

Operational Plans:

- Oversee the contract services for landscaping and trail maintenance.
- Maintain playground equipment and make any necessary repairs.
- Install CalSense controllers to monitor and control the use of water.
- Maintain the parks irrigation system and make any necessary repairs.
- Maintain sportsplex and City fields.

Position Summary:

- Landscape Maintenance Manager (.5 FTE)
- Landscape Supervisor (.5 FTE)
- Municipal Arborist (.5 FTE)
- Landscape Maintenance Worker I & II (2.0 FTE)

	2022-23	2023-24	2023-24	2024-25
Budget Distribution	Actuals	Approved Budget	Estimated	Adopted Budget
Full Time Employees	3.50	3.50	3.50	3.50
Expenditures				
FT Personnel Salary	277,818	308,000	287,250	311,813
Employee Benefits		120,500	115,000	131,000
Professional Services (020)	45,569	9,065	11,565	55,672
Other Operating Costs (Various)	15,755	24,365	25,468	38,200
Contract Services (023)	-	-	-	111,583
Capital Outlay (041)	-	-	-	-
Total Expenditures:	339,142	461,930	439,283	648,267
% Change			-5%	48%
Source of Funds	General Fund			

City of San Dimas

<u>Parks & Recreation</u>	<u>Medians & Parkway Maintenance</u>	4415		
Department	Cost Center	Cost Center No.		
<hr/>				
<u>Function:</u>				
<ul style="list-style-type: none">➤ Manage the turf removal program on City medians by replacing turf with drought tolerant landscaping.➤ Manage the landscape maintenance contract overseeing the maintenance of the medians.➤ Manage City trees and determine the tree trimming schedules.				
<u>Operational Plans:</u>				
<ul style="list-style-type: none">➤ Manage the tree trimming contract and update the tree trimming schedule as needed.➤ Oversee the landscape maintenance contract to assure proper care of median plants.➤ Oversee the capital projects to replace turf medians with drought tolerant landscaping.				
<u>Position Summary:</u>				
<ul style="list-style-type: none">➤ Landscape Maintenance Manager (.5 FTE)➤ Landscape Supervisor (.5 FTE)➤ Municipal Arborist (.5 FTE)➤ Landscape Maintenance Worker I (3.0 FTE)				
<hr/>				
Budget Distribution	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Full Time Employees	3.50	3.50	3.50	4.50
Expenditures				
FT Personnel Salary	330,715	339,591	332,250	352,813
Employee Benefits		150,500	145,000	148,000
Professional Services (020)	117,459	128,090	128,090	129,914
Other Operating Costs (Various)	6,597	14,130	12,130	22,730
Utilities (022)	136,868	148,380	148,380	148,650
Capital Outlay (041)	-	-	-	-
Total Expenditures:	591,639	780,691	765,850	802,106
% Change			-2%	5%
<hr/>				
Source of Funds	General Fund			
<hr/>				

City of San Dimas

<u>Parks & Recreation</u> Department		<u>Parks & Recreation</u> Cost Center	4420 Cost Center No.	
Function:				
<ul style="list-style-type: none">➤ To provide administrative and clerical support for the programs provided by the Parks & Recreation Department, including: social services, youth programs, senior citizen programs, park and median development, park and tree maintenance recreation center and sportsplex.➤ To provide recreation classes covering a variety of cultural, physical fitness, special interest and self-improvement subjects for all ages to produce the City of San Dimas newsletter and recreation guide on a quarterly basis to promote recreation activities.➤ To provide customer service and registration for all Parks & Recreation programming; to administer the park permit program and oversee facility rentals.➤ To provide for Citywide special events which include but are not limited to, Holiday Extravaganza, Easter Egg Hunt, Halloween Spooktacular, Music in the Park, Movies in the Park and National Night Out.				
Operational Plans:				
<ul style="list-style-type: none">➤ Ensure a wide range of healthy recreational activities for people of all age groups and needs.➤ Provide a recreation center that offers various interests for persons of all ages to experience the benefits of physical and mental activities.➤ Assist with additional community special events such as Earth day.➤ Provide activities at special events that promote health and wellness to the community.➤ Provide facilities that can be used by the public or for a number of special programs or events.				
Position Summary:				
<ul style="list-style-type: none">➤ Director of Parks & Recreation (.5 FTE)➤ Recreation Service Manager (1.0 FTE)➤ Recreation Supervisor (1.0 FTE)➤ Recreation Coordinator (1.0 FTE)➤ Departmental Assistant (1.0 FTE)➤ Management Aide (1.0 FTE)➤ Recreation Leaders (PT Various)➤ Drill Team Instructor (PT Various)➤ Fee & Charge Personnel (PT Various)				
	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Budget Distribution				
Full Time Employees	8.50	9.50	9.50	5.50
Expenditures				
FT Personnel Salary (101)	470,574	530,000	530,000	538,500
PT Personnel Salary (102)	480,025	448,787	446,823	407,544
Employee Benefits		247,000	247,000	280,000
Professional Services (020)	237,166	250,260	203,700	203,700
Other Operating Costs (Various)	104,622	234,190	194,364	231,733
Capital Outlay (041)	-	-	-	-
Total Expenditures:	1,292,387	1,710,237	1,621,887	1,661,477
% Change			-5%	2%

City of San Dimas

Parks & Recreation
Department

Recreation Center
Cost Center

4430
Cost Center No.

Function:

- To provide after school teen services and activities.
- To provide gym services for members of the recreation center and work with Silver Fit to provide discounted activities for seniors.
- To provide swim safety programs.
- To provide a swim facility inconjunction with Bonita Unified School Distrct for San Dimas High School aquatic activities.

Operational Plans:

- Maintain the Recreation Center Facility and swimming pool.
- Maintain gym equipment and replace equipment when necessary.
- Provide swim safety courses exercise programs.
- Provide after school teen activities and programs that are fun, interactive and promote healthy active living.

Position Summary:

- | | |
|--------------------------------------|---|
| ➤ Recreation Coordinator (1.0 FTE) | ➤ Senior Lifeguard (PT Various) |
| ➤ Lifeguards (PT Various) | ➤ Building Maintenance Aides (PT Various) |
| ➤ Supervising Lifeguard (PT Various) | ➤ Instructors (PT Various) |
| ➤ Cashiers (PT Various) | ➤ Cashiers (PT Various) |

	2022-23 Actuals	2023-24 Approved Budget	2023-24 Estimated	2024-25 Adopted Budget
Budget Distribution				
Full Time Employees	-	-	-	1.00
Expenditures				
FT Personnel Salary	68,878	45,000	67,500	70,500
PT Personnel Salary	379,491	414,008	390,268	497,394
Employee Benefits		105,000	100,000	110,000
Professional Services (020	172,594	205,281	211,885	217,885
Other Operating Costs (Various)	102,049	110,905	109,078	114,515
Contract Services (023)	-	-	-	72,552
Utilities (022)	172,059	178,530	163,530	173,530
Capital Outlay (041)	20,466	20,000	15,000	-
Total Expenditures:	915,537	1,078,725	1,057,261	1,256,376
% Change			-2%	19%

CAPITAL IMPROVEMENT PROGRAM OVERVIEW

Every year as part of the budget development process, the Capital Improvement Plan is updated to respond to changes in community priorities and the availability of funding sources. Portions of the City budget are devoted to projects that maintain and improve the City's physical infrastructure of streets, storm drains, sewers, parks, sidewalks, buildings, right-of-way landscaping, streetlights, and traffic signals.

Most CIP projects are paid from "dedicated funds," monies that are mandated for use in capital improvements and cannot be used for operating expenses. However, some General Fund monies are also used to build and maintain the physical infrastructure of the City. The amount of General Fund money budgeted for CIP projects is balanced with the City's other programmatic needs approved by the City Council.



In order to develop the CIP budget, the following steps are taken:

- CIP Project proposals are submitted by each department.
- CIP requests are analyzed by staff to determine need and funding availability.
- The CIP is presented to City Council for review by the City Manager.
- The City Council approves the CIP budget.

Along with the carryover and new projects, staff had identified an additional \$38 million in Special Fund and General Fund money to be spent on infrastructure projects over the next four years. The data on the following pages identifies the capital improvement projects and their funding sources on a year-by-year basis for fiscal years 2024-25 through 2028-29. More detailed descriptions followed for capital improvement projects budgeted in fiscal year 2024-25.

CAPITAL IMPROVEMENT PROJECT PLAN & POTENTIAL FUNDING SCHEDULE

	Funding Sources	Project/Equipment	Projected Cost
FY 2024-25			
Administrative Services	Equipment Replacement Fund, Capital Asset Replacement	Fleet, Tractor, Computer, Camera, Telephone, Maintenance Equipment Replacement	\$ 671,500
Community Development	LEAP Grant/General Fund	Downtown Specific Plan	\$ 500,000
Community Development	Grant Funding/General Fund	Comprehensive General Plan Update	\$ 1,166,666
Parks and Recreation	Fund 021	HTC Park Improvements	\$ 648,000
Parks and Recreation	Capital Assets Reserve	City Hall & Train Depot Roof Seam Replacement	\$ 480,000
Public Works	Gas Tax, Lighting District, Infrastructure Fund, Prop C & Measure R	Badillo Pavement Rehabilitation Project	\$ 2,295,043
Public Works	Lighting District	Lighting Projects - 6.6 KV Street Lighting System	\$ 555,000
Public Works	Lighting District	Lighting Projects - Woodglen Review	\$ 360,000
Public Works	RMRA	San Dimas Canyon Road Design	\$ 150,000
Public Works	Infrastructure Fund/General Fund	San Dimas Ave Loop	\$ 3,000,000
Public Works	Measure W	Catch Basin Cleaning and Filter installation	\$ 300,000
		Fifth Street east of San Dimas Ave, Belleview, Hallock	\$ 900,000
Public Works	Measure R, RMRA	Pavement Preservation	\$ 444,000
Public Works	Gas Tax, Measure R	Arrow Highway Pavement Rehabilitation	\$ 3,640,000
Public Works	Federal Grant, Prop C , & Measure M	Resurfacing of Bonita ave West of San Dimas (Design)	\$ 75,000
Public Works	Prop C Funds	Total	\$ 15,185,209
FY 2025-26			
Community Development	Grant Funding/General Fund	Comprehensive General Plan Update (Multiple Years)	\$ 1,166,666
Parks & Recreation	Fund 021	Lone Hill Park - Court Lights	\$ 20,000
Public Works	Lighting District	Traffic Signal Upgrades	\$ 150,000
Public Works	Lighting District	Decorative Street Lights	\$ 170,000
Public Works	Proposition C, Measure R, Measure M, RMRA	Bonita et al resurfacing	\$ 2,250,000
Public Works	Gas Tax, Measure R	Pavement Preservation	\$ 494,000
Public Works	Measure M/Infrastructure	Residential Street rehabilitation project	\$ 350,000
Public Works	Measure W	Catch Basin Cleaning and Filter installation	\$ 250,000
		Total	\$ 4,850,666
FY 2026-27			
Community Development	Grant Funding/General Fund	Comprehensive General Plan Update (Multiple Years)	\$ 1,166,666
Parks and Recreation	Infrastructure Fund/General Fund	Foothill Blvd Median	\$ 445,000
Parks and Recreation	Infrastructure Fund/General Fund	Martin House - Exterior/Interior Lights	\$ 12,300
Parks and Recreation	Fund 021/022	Court Lights - Marchant, Pioneer, Splex	\$ 65,000
Public Works	Gas Tax, Measure R, Measure M, RMRA	Cypress Street Reconstruction	\$ 2,000,000
Public Works	Gas Tax, Measure R	Pavement Preservation	\$ 494,000
Public Works	Measure W	Catch Basin Cleaning and Filter installation	\$ 250,000
Public Works	Lighting District	Decorative Street Lights	\$ 170,000
Public Works	Lighting District	Traffic Signal Upgrades	\$ 150,000
Public Works	Measure R	Puente St Design	\$ 150,000
		Total	\$ 4,902,966
FY 2027-28			
Community Development	Grant Funding/General Fund	Comprehensive Code Update (Multiple Years)	\$ 1,500,000
Parks and Recreation	Fund 022	Marchant Park Tennis/Basketball Court Resurface	\$ 38,000
Public Works	Measure R, Measure M, RMRA, SCW	San Dimas Canyon Road (north of Foothill)	\$ 3,000,000
Public Works	Lighting District	Decorative Street Lights	\$ 160,000
Public Works	TBD	Puddingstone	\$ 2,000,000
Public Works	Gas Tax, Measure R	Pavement Preservation	\$ 500,000
Public Works	Lighting District	Traffic Signal Upgrades	\$ 150,000
		Total	\$ 7,348,000
FY 2028-29			
Community Development	Grant Funding/General Fund	Comprehensive Code Update (Multiple Years)	\$ 1,500,000
Public Works	Measure R, Measure M, RMRA, Measure W	Puente St	\$ 2,000,000
Public Works	Gas Tax, Measure R, Measure M	Gladstone St	\$ 2,000,000
Public Works	Fund 07	Decorative Street Light	\$ 160,000
Public Works	Prop A	Bus Stops	\$ 100,000
		Total	\$ 5,760,000
Projected 5 Year Total			\$ 38,046,841

PROJECT DETAIL & FUNDING PLAN

PROJECT: HORSETHIEF CANYON PARK IMPROVEMENTS

DESCRIPTION: The City of San Dimas Horsethief Canyon Park is one of the City's most utilized park. The park is a gateway to miles of multi-use trails throughout the foothills. Other park amenities are athletic fields, dog parks, two picnic shelters, playground and equestrian center. Multiple improvements at the park are necessary from multi-years of wear and tear.

HISTORY/JUSTIFICATION:

- The walking path at the People Park needs repair due to runoff and will be improved with a more sustainable Stalok material.
- The park road and parking lot security lights need replacement and upgrade to LED for more cost-effective long-term maintenance.
- The athletic fields need to be re-leveled and re-sodded for safety and liability with its heavy use schedule. The sport lights also needs to be replaced with LED for cost-effective maintenance.



SCHEDULING: The following is programmed to begin in Fiscal Year 2024-25.

IMPACTS TO OPERATING BUDGET: This project is anticipated to cost \$648,000. It is proposed this project is funded through Measure A Annual Allocation Grant and Fund 21 Open Space District (North & West).

Funding Source	Adopted Budget 2023-24	<u>Total Cost</u>
Measure A Annual Allocation Grant 021 – Open Space District	\$648,000	\$648,000
Grand Total:	\$648,000	\$648,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: CITY HALL & TRAIN DEPOT ROOF SEAM REPLACEMENT

DESCRIPTION: The City's Capital Improvement Program schedules and finances infrastructure projects that improve and maintain the City's infrastructure.

This project will provide

HISTORY/JUSTIFICATION: Bonita Avenue is the main east west corridor through the City's downtown and civic center. It is the gateway to San Dimas. The street has deteriorated over the years and requires major rehabilitation/reconstruction.

SCHEDULING: The following is programed to begin Fiscal Year 2024-25

IMPACTS TO OPERATING BUDGET: This project is anticipated to cost \$480,000. It is proposed this project is funded through Fund 100, Capital Asset Reserve



Funding Source	Adopted Budget 2023-24	Total Cost
100 – Capital Asset Reserve	\$480,000	\$480,000
Grand Total:	\$480,000	\$480,000



PROJECT DETAIL & FUNDING PLAN

PROJECT: REPLACEMENT OF 6.6KV STREET LIGHTING SYSTEM & WOODEN STREET LIGHT REPLACEMENT



DESCRIPTION: The project consists of removing two (2) types of deteriorating street light poles and replacing them with new street lights consistent with the newer style of street lights used in our downtown area and around Civic Center.

As part of the removals, there's a total of eleven (11) existing red steel street lights that will be removed: two (2) on San Dimas Avenue from Bonita Avenue to 1st Street, seven (7) on Bonita Avenue from San Dimas Avenue to Iglesia Street, and two (2) on Iglesia Street from Bonita Avenue to 1st Street.

There's also a total of thirteen (13) existing wooden copenhagen style street lights that will be removed; four (4) on Bonita Ave from Iglesia Street to Walnut Avenue, six (6) on Walnut Ave from Bonita Avenue to 2nd Street, and three (3) on 2nd Street from Walnut Avenue to Civic Center Park.

HISTORY/JUSTIFICATION: Both existing street lighting systems have reached the end of their service life. As a matter of fact, the existing 6.6 kilo-Volts (kV) system is currently obsolete and no longer in service. The City made some temporary overhead/aerial wire connections to maintain lighting along Bonita Avenue between San Dimas Avenue and Iglesia Street in the interim period.

In addition to upgrading the street light poles and wiring system, the lighting fixtures will also be upgraded from High Pressure Sodium Vapor (HPSV) to Light Emitting Diodes (LED).

The street light replacement/upgrade is necessary to increase safety, decrease maintenance cost and provide quality street lighting for our residents.

SCHEDULING: This project is scheduled to take place 2024-25 Fiscal Year.



IMPACTS TO OPERATING BUDGET:

The estimated project Construction Cost of \$1.4 million shall be budgeted using the City-Wide Light District Funds 7. This project was previously funded and approved for the 2023-2024 Fiscal Year budget as two separate projects but will be completed as one in the 2024-25 Fiscal Year.

Funding Source	Revised Expenses 2023-24	Adopted Budget 2024-25	Total Cost
07 – Lighting (4341.041.007)	\$330,000	\$170,000	\$500,000
07 – Lighting (4341.041.008)	\$415,000	\$385,000	\$800,000
Grand Total:	\$745,000	\$555,000	\$1,300,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: BADILLO STREET ET AL STREET IMPROVEMENTS

DESCRIPTION: This is a cooperative project with the County of Los Angeles. This Road Improvement Project entails substantial street rehabilitation on two major arterial street corridors shared with LA County.

- Badillo Street from Covina Boulevard to Cypress Avenue of which 83% is within the City's jurisdiction
- Covina Hills Road from Via Verde to 1100 feet north of which 90% is within LA County's jurisdiction.

The project will consist of removal and replacement of pavement sections, removal and replacement of damaged sidewalks, driveways, upgrade of curb ramps to meet ADA requirements, and traffic signal upgrades/enhancements. The total construction cost of the project is estimated at just over \$2,000,000 with the majority of the funding coming from the County's and the City's shares of STPL (Surface Transportation Program Local) funds and the remaining portion from several restricted transportation funds, lighting funds, and infrastructure funds.

HISTORY/JUSTIFICATION: Due to the high traffic volumes and the existing conditions of these streets, street maintenance is beyond routine and street rehabilitation is necessary for safety and prolonging the life of the roadway.

SCHEDULING: The project streets were planned for street rehabilitation during 2019-20, but due to challenges with coordinating with other public agencies such as LA County and Caltrans the construction will now take place during 2024-25.

IMPACTS TO OPERATING BUDGET: This project will drastically improve the conditions of these major streets and hence also improve the overall rating of our streets on the City's pavement management program, which is designed to minimize the cost of ongoing street maintenance.

Funding Source	Actual Budget <u>2021-22</u>	Actual Budget <u>2022-23</u>	Adopted Budget <u>2024-25</u>	Total Cost
02 – Gas Tax	\$ -	\$ -	\$100,000	\$100,000
07 – City Wide Lighting District	\$ -	\$ -	\$130,000	\$130,000
012 – Infrastructure Fund	\$5,385	\$488	\$1,890,043	\$1,895,916
073 – Prop C	\$ -	\$ -	\$120,000	\$120,000
074 – Measure R	\$ -	\$ -	\$55,000	\$55,000
Grand Total:	\$5,385	\$488	\$2,295,043	\$2,300,916



PROJECT DETAIL & FUNDING PLAN

PROJECT: Design of San Dimas Canyon Road north of Foothill Blvd to Terrebonne pavement improvements and water infiltration project

DESCRIPTION: The City's Capital Improvement Program schedules and finances infrastructure projects that improve and maintain the City's infrastructure.

This project will provide design of pavement rehabilitation and striping improvements on San Dimas Canyon Road from Foothill Blvd north to Terrebonne Ave. This project is design only with projected build dates in FY 2027-2028.

HISTORY/JUSTIFICATION: San Dimas Canyon Road had some maintenance treatments in 2011 that are coming to the end of their lifetime. The pavement now needs to be replaced. The street offers a unique condition in San Dimas as much of the street will be able to infiltrate stormwater. The design will incorporate Green Street improvements.



SCHEDULING: The monies allocated in FY 2024-2025 are for design of the improvements only with construction slated for FY 2027-2028.

IMPACTS TO OPERATING BUDGET: This project will design street improvements on San Dimas Canyon Road to Terrebonne Ave. The money for design will be funded from SB-1 or Gas Tax funds.

Funding Source	Adopted Budget 2024-25	Total Cost
074 Measure R	\$150,000	\$150,000
Grand Total	\$150,000	\$150,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: Design of Bonita Avenue Pavement Rehabilitation and Striping

DESCRIPTION: The City's Capital Improvement Program schedules and finances infrastructure projects that improve and maintain the City's infrastructure.

This project will provide design of pavement rehabilitation and striping improvements on Bonita Avenue from San Dimas Ave to the eastern City limits (Puddingstone Channel). The design will incorporate potential Active Transportation improvements (bikeways and sidewalk). Recommendations for the Active Transportation improvements will be based on a grant study funded through the San Gabriel Valley Council of Governments Multi Year Subregional Program (MSP) for Active Transportation Projects. This project is design only with projected build dates in FY 2025-2026.

HISTORY/JUSTIFICATION: Bonita Avenue is the main east west corridor through the City's downtown and civic center. It is the gateway to San Dimas. The street has deteriorated over the years and requires major rehabilitation/reconstruction.



SCHEDULING: The monies allocated in FY 2023-2024 are for design of the improvements only with design completion in FY 2024-2025. Construction is now slated for FY 2025-2026 due to delays to allow a Water Utility project to be completed prior to paving and completion of the design for the Active Transportation Improvements.

IMPACTS TO OPERATING BUDGET: This project will design street improvements on Bonita Avenue from San Dimas Avenue east to the City limits (Puddingstone Channel). The money for design will be funded from Measure M funds.

Funding Source	Adopted Budget <u>2023-2024</u>	Adopted Budget <u>2024-2025</u>	<u>Total Cost</u>
073 – Proposition C	\$ -	\$75,000	\$75,000
077 – RMRA	\$111,000	\$ -	\$111,000
Grand Total	\$111,000	\$ 75,000	\$186,000

PROJECT DETAIL & FUNDING PLAN

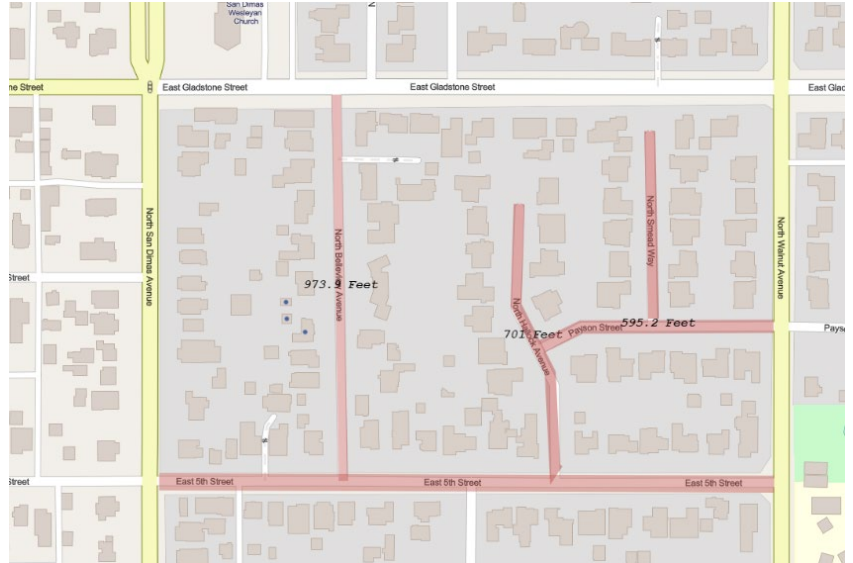
PROJECT: Fifth Street et al Pavement Rehabilitation Project

DESCRIPTION: Pavement rehabilitation and reconstruction on Fifth Street from San Dimas Ave to Walnut Ave, Bellevue Ave from Fifth St to Gladstone St, Hallock Ave north of Fifth Street, Smead Way north of Payson. These streets are shown at right in red.

HISTORY/JUSTIFICATION: These streets have required multiple pothole repairs over the last several storm systems. The existing pavement is in very poor condition and will continue to degrade.

SCHEDULING:

- Rehabilitation FY 2024-2025 (spring)



IMPACTS TO OPERATING BUDGET: This project will reduce some of the maintenance load for pothole repair during and after each storm event. Additionally, the streets will be much quieter and aesthetically more pleasing for the residents that drive them.

Funding Source	Approved Budget	Total Cost
	2024-2025	
Measure R	\$300,000	\$300,000
RMRA	\$600,000	\$600,000
Grand Total	\$900,000	\$900,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: PAVEMENT PRESERVATION

DESCRIPTION: The City utilizes a pavement management program to schedule routine maintenance of residential streets, which ensures cost effective resurfacing on a ten-year maintenance cycle. The pavement preservation funds are focused to maximize the benefit and extend the pavement life. Pavement preservation techniques include Slurry and Crack Sealing of streets, thin overlays, and removal of patches of failed pavement.

HISTORY/JUSTIFICATION: Routine street maintenance is necessary for safety and prolonging the life of the roadway. With an aging infrastructure the preservation techniques used in the past will have to be combined with more extensive measures and therefore this project will also include more pavement repairs and grind & overlay of selected streets.

SCHEDULING: The following streets are planned for pavement preservation in 2023-24

- Selected residential streets based on existing conditions citywide.
- Application of slurry seal for pavement preservation on public streets within the City's Zones 6 and 9.
- Application of seal coating for municipal parking lots



IMPACTS TO OPERATING BUDGET: This project will maintain our residential streets in accordance with the City's pavement management plan, which is designed to minimize the cost of ongoing street maintenance. The pavement preservation provides proactive maintenance to extend the pavement life, and serves to avoid the need for more costly major rehabilitation and/or pavement reconstruction. Typical pavement reconstruction costs are approximately four to six times the cost of a pavement preservation project.

Funding Source	Adopted Budget <u>2023-24</u>
002- Gas Tax	\$360,000
074 - Measure R	\$ 84,000
Grand Total	\$444,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: TRASH FILTERS FOR CITY STORM DRAIN NETWORK

DESCRIPTION: The NPDES Municipal Separate Storm Sewer System (MS4) Permit regulates municipal discharges of storm water and non-storm water from the associated Permittees. The MS4 Permit mandates that the City implement specified stormwater management programs to address the challenges of preventing stormwater pollution. As part of this program, the scope of work consists of the installation, operation, and maintenance of approximately 292 certified storms drain filters for the City Storm Drain Network. This project will be phased over the next ten years and the total cost is estimated to be \$2,018,135



HISTORY/JUSTIFICATION:

The waste discharge requirements for Municipal Separate Storm Water System (MS4) Permit mandates the City comply with the Trash Total Maximum Daily Load (TMDL) by retrofitting existing City catch basins to capture trash prior to entering the storm drain.

SCHEDULING: The program began in Fiscal Year 2022-23 with the installation of four devices to ensure efficiency and effectiveness for the City's needs. The project consists of all labor, materials, tools and equipment to install approximately Full Capture Systems throughout the City Storm Drain Network.

IMPACTS TO OPERATING BUDGET: This project is anticipated to cost \$300,000 annually and take approximately 7 years to complete the installation of all full capture systems at approximately 40 screens per year. It is proposed this project is funded through Safe Clean Water Program Funds (Measure W). Originally, it was proposed to complete the project in one budget cycle; this will now be spread over 7 years.

Funding Source	Actual Budget <u>2022-23</u>	Actual Budget <u>2023-24</u>	Adopted Budget <u>2024-25</u>	<u>Total Cost</u>
078 - Measure W	\$18,135	\$0.00	\$300,000	\$318,135
Grand Total	<u>\$18,135</u>	<u>\$0.00</u>	<u>\$300,000</u>	<u>\$318,135</u>

PROJECT DETAIL & FUNDING PLAN

PROJECT: DESIGN OF ARROW HIGHWAY STREET IMPROVEMENT PROJECT

DESCRIPTION: Grind and overlay of the pavement on Arrow Highway from the east City Limit to the West City Limit. Concrete and ADA ramp improvements to meet current Federal and State requirements.

HISTORY/JUSTIFICATION: Arrow Highway is an arterial road perpendicular to the State Route 57 (SR-57) and parallel to the State Route 210 (SR-210) and Interstate 210 and Interstate 10. When the SR-57, Interstate 10 or the SR-210 experiences congestion or have a major incident, Arrow Highway is the main detour route for these freeways. This street was last paved in 1999/2000. Arrow Highway is a major arterial that averages over 25,000 vehicle per day. This project will include asphalt pavement reconstruction and rehabilitation, installation of ADA curb ramps, traffic signal improvements, replacement of concrete sidewalk, replacement of curb and gutter, and pavement marking and striping and other safety enhancements.



SCHEDULING:

- Design FY 2023-2024
- Rehabilitation FY 2024-2025 (spring)

IMPACTS TO OPERATING BUDGET: This project will maintain our busiest commercial corridor in accordance with the City's pavement management plan, which is designed to minimize the cost of ongoing street maintenance. Repair of Arrow Highway before it degrades to need reconstruction will save the City millions of dollars in pavement repair costs. This corridor is also a key entrance to the City. The City received a Federal Surface Transportation Improvement Grant from Congresswoman Napolitano's Office in the amount \$2,400,000 to fund a substantial portion of the repair costs.

Funding Source	Adopted Budget <u>2023-24</u>	Approved Budget <u>2024-25</u>	<u>Total Cost</u>
073 – Prop C		\$700,000	\$ 700,000
076 - Measure M	\$125,000	\$415,000	\$ 540,000
Federal STP Grant		\$2,400,000	\$ 2,400,000
Grand Total	\$125,000	\$3,515,000	\$3,640,000



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PROGRAM BASED BUDGETING SECTION:

The City of San Dimas is transitioning to Program Based budgeting to ensure a more accurate prioritization of programs, reflecting the City's goals & objectives.

By developing reasonable estimates of what it costs to provide individual programs & services provides a more transparent perspective of "where the money goes", and it facilitates more informed discussion on cost/benefits between programs and public benefit.

The City intends to continue developing the program-based budgeting format for other programs.

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: CITY GOVERNMENT
 PROGRAM: CITY COUNCIL & COMMISSIONS
 FUNDS: 001

Function

To establish policies that will promote and maintain community standards and values, and provide policy direction to the City Manager. Commissions work to provide policy recommendations to the City Council.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Taxes, Permits & Interest		-	-	-
Total		-	-	-
Expenditures				
Salaries & Benefits		53,691	163,500	186,082
Professional & Contract Services		(72)	15,000	10,000
Operational Costs		33,273	32,893	41,093
Capital		-	-	-
Debt		-	-	-
Total		86,892	211,393	237,175
Revenue less Expenditures		(86,892)	(211,393)	(237,175)
Funding Sources				
General Fund (001)		86,892	211,393	237,175
Special Funds		-	-	-
Total		86,892	211,393	237,175

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: COUNTY SHERIFF
 PROGRAM: PUBLIC SAFETY
 FUNDS: 001,041,101

Function

Sheriff Personnel Patrol staff provides 24-hours, 365 days a year response to calls for service, general law enforcement activities, including emergencies, traffic collisions and enforcement, initial crime investigation, disaster response and assessment, and proactive preventive patrol; provides services to the community utilizing a "community oriented policing" philosophy that encourages partnerships with the community with an emphasis on working with the community as a team, to address quality of life issues, and provide resources to help solve issues and prevent potential problems; provides Watch Commanders and CAT Team.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Grants & Reimbursements		172,128	199,659	200,000
Citations, Fees and Charges		282,463	558,699	568,137
	Total	454,591	758,358	768,137
Expenditures				
Salaries & Benefits		6,612,033	6,752,041	7,975,508
Professional & Contract Services		753,906	1,341,043	188,500
Operational Costs		764,337	902,701	1,009,000
Capital		-	-	-
Debt		-	-	-
	Total	8,130,276	8,995,785	9,173,008
Revenue less Expenditures		(7,675,685)	(8,237,427)	(8,404,871)
Funding Sources				
General Fund (001)		7,369,886	7,624,792	8,961,008
Special Funds		760,390	1,370,993	212,000
	Total	8,130,276	8,995,785	9,173,008

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: CITY MANAGER
 PROGRAM: CITY MANAGEMENT, CITY CLERK, ECONOMIC DEVELOPMENT
 FUNDS: 001,101

Function

To implement City Council policy direction, provide overall project supervision, promote economic stability through business development and retention, and promote organizational stability through financial and human resources management. The City Clerk maintains official City documents and records; respond to requests for public records; record the legislative actions of the City Council, administer municipal elections; maintain the Municipal Code; process liability claims; act as the filing officer for economic interest and campaign statements; and perform all other work as required by provisions of the Government Code of the State of California relating to the position of the City Clerk.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Administrative Cost Reimb.		-	-	-
Total		-	-	-
Expenditures				
Salaries & Benefits		994,086	1,047,000	1,129,200
Professional & Contract Services		158,684	209,750	172,750
Operational Costs		74,362	90,551	87,376
Capital		-	-	-
Debt		-	-	-
Total		1,227,133	1,347,301	1,389,326
Revenue less Expenditures		(1,227,133)	(1,347,301)	(1,389,326)
Funding Sources				
General Fund (001)		1,227,133	1,347,301	1,389,326
Special Funds		-	-	-
Total		1,227,133	1,347,301	1,389,326

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: CITY MANAGER
 PROGRAM: RISK MANAGEMENT & EMERGENCY SERVICES
 FUNDS: 001

Function

To provide a safe working environment for employees, a safe community for citizens and proper insurance coverage for the City. Make payment on uninsured claims and process all City liability claims.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Taxes, Permits & Interest		58,430	58,430	63,414
	Total	58,430	58,430	63,414
Expenditures				
Salaries & Benefits		210,284	171,184	205,495
Professional & Contract Services		3,788	22,132	32,050
Operational Costs		542,908	684,397	764,201
Capital		45,171	2,500	5,000
Debt		-	-	-
	Total	802,151	880,213	1,006,746
Revenue less Expenditures		(743,721)	(821,783)	(943,332)
Funding Sources				
General Fund (001)		802,151	200,461	1,006,746
Special Funds		-	679,752	-
	Total	802,151	880,213	1,006,746

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: ADMINISTRATIVE SERVICES
 PROGRAM: UNFUNDED LIABILITY AND RETIREMENT BENEFITS
 FUNDS: 001

Function

To utilize funds for the purpose of paying down the unfunded liability as calculated by the CALPERS actuarial staff. The unfunded liability is necessary to provide funding for retirement benefits promised to public service employees and detailed in public retirement employment law.

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Taxes, Permits & Interest		-	-	-
Grants & Reimbursements				
Total		-	-	-
Expenditures				
Salaries & Benefits	1,245,405	1,618,000	1,375,858	
Professional & Contract Services	-	-	-	
Operational Costs	-	-	-	
Capital	-	-	-	
Debt	-	-	-	
Total	1,245,405	1,618,000	1,375,858	
Revenue less Expenditures	(1,245,405)	(1,618,000)	(1,375,858)	
Funding Sources				
General Fund (001)	1,245,405	1,618,000	1,375,858	
Special Funds	-	-	-	
Total	1,245,405	1,618,000	1,375,858	

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: ADMINISTRATION
 PROGRAM: INFORMATION SYSTEMS
 FUNDS: 001,070,100,101

Function

To provide strategic planning, development, research, staff coordination, purchasing, implementation, maintenance, and evaluation of Citywide technology and information system technologies, including data, voice, phone system, radio, and technology capital-infrastructures

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Taxes, Permits & Interest		-	-	-
	Total	-	-	-
Expenditures				
Salaries & Benefits		279,882	297,078	299,078
Professional & Contract Services		386,155	518,197	158,740
Operational Costs		28,427	32,000	566,020
Capital		304,727	205,514	139,696
Debt		-	-	-
	Total	999,192	1,052,789	1,163,534
Revenue less Expenditures		(999,192)	(1,052,789)	(1,163,534)
Funding Sources				
General Fund (001)		531,236	426,592	1,163,534
Special Funds		467,956	626,197	-
	Total	999,192	1,052,789	1,163,534

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: ADMINISTRATIVE SERVICES
 PROGRAM: ACCOUNTING & FINANCE
 FUNDS: 001,070,100,101

Function

To administer and coordinate the fiscal activities of the City and Successor Agency. This includes all aspects of accounting, investing, business licensing, accounts receivable, payroll, debt administration, fixed asset accounting, grant reporting, preparation of the Annual Comprehensive Financial Report (ACFR) and other required financial reports, budget preparation and administration, fund/program analysis, and special projects.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Interest Revenue & Reimb.		642,615	2,000,025	1,500,025
	Total	642,615	2,000,025	1,500,025
Expenditures				
Salaries & Benefits		755,761	892,532	865,882
Professional & Contract Services		100,009	132,500	118,294
Operational Costs		44,832	39,868	53,489
Capital		4,450	5,000	5,000
Debt		-	-	-
	Total	905,052	1,069,900	1,042,665
Revenue less Expenditures		(262,437)	930,125	457,360
Funding Sources				
General Fund (001)		805,043	969,900	1,042,665
Special Funds		100,009	100,000	-
	Total	905,052	1,069,900	1,042,665

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: ADMINISTRATIVE SERVICES
 PROGRAM: HUMAN RESOURCES
 FUNDS: 001

Function

To recruit, through innovative, creative and traditional practices, highly qualified employees; retain those employees by providing competitive compensation and benefits; assist employees by interpreting the Personnel Rules and Regulations and Administrative Policies by responding to questions and concerns; and coordinate the recruitment and open enrollment process.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Taxes, Permits & Interest		-	-	-
	Total	-	-	-
Expenditures				
Salaries & Benefits		235,413	276,141	282,141
Professional & Contract Services		-	-	-
Operational Costs		28,659	34,650	25,140
Capital		-	-	-
Debt		-	-	-
	Total	264,071	310,791	307,281
Revenue less Expenditures		(264,071)	(310,791)	(307,281)
Funding Sources				
General Fund (001)		264,071	310,791	307,281
Special Funds		-	-	-
	Total	264,071	310,791	307,281

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: ADMINISTRATIVE SERVICES
 PROGRAM: TRAINING
 FUNDS: 001

Function

This program utilizes funding for the training of City staff in order to remain up to date on best practices, legal compliance, technical training, safety procedures and professional development. Trainings assist the City to run efficiently and to provide accurate information to the public and assure public safety.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Taxes, Permits & Interest		-	-	-
	Total	-	-	-
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services		-	-	-
Operational Costs		28,511	40,500	59,500
Capital		-	-	-
Debt		-	-	-
	Total	28,511	40,500	59,500
Revenue less Expenditures		(28,511)	(40,500)	(59,500)
Funding Sources				
General Fund (001)		28,511	40,500	59,500
Special Funds		-	-	-
	Total	28,511	40,500	59,500

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: ADMINISTRATIVE SERVICES
 PROGRAM: GENERAL SERVICES
 FUNDS: 001,101

Function

To provide general operating services to all departments, not attributable to any single department, such as telephone, postage, copying, professional organization membership, and City dues to regional and national organizations.

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Taxes, Permits & Interest		-	-	-
Total		-	-	-
Expenditures				
Salaries & Benefits		70,567	73,000	73,000
Professional & Contract Services		285,618	185,274	118,800
Operational Costs		73,010	190,995	64,285
Capital		6,126	5,000	5,000
Debt		-	-	-
Total		435,321	454,269	261,085
Revenue less Expenditures		(435,321)	(454,269)	(261,085)
Funding Sources				
General Fund (001)		238,434	150,800	261,085
Special Funds		196,887	303,469	-
Total		435,321	454,269	261,085

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: ANIMAL SERVICES
 PROGRAM: ANIMAL CONTROL
 FUNDS: 001,101

Function

The City contracts with the Inland Valley Humane Society (IVHS) to provide animal control services and licensing. The IVHS provides 24-hours service for emergency related animal services, responds to injured and deceased animal calls, provides shelter for stray animals, low cost neutering services, investigates nuisance animals and dog bite incidents, conducts canvas of the City every three years for dog licensing enforcement and handles all required licensing of animals in the City.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Fees & Charges		-	-	80,000
	Total	-	-	80,000
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services		208,610	224,783	315,450
Operational Costs		-	-	-
Capital		-	-	-
Debt		-	-	-
	Total	208,610	224,783	315,450
Revenue less Expenditures		(208,610)	(224,783)	(235,450)
Funding Sources				
General Fund (001)		208,610	-	315,450
Special Funds		-	224,783	-
	Total	208,610	224,783	315,450

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: CITY ATTORNEY
 PROGRAM: LEGAL SERVICES
 FUNDS: 001

Function

To provide legal services and effective legal counsel to the City Council, Commissions and staff. The City contracts with Alshire & Wynder LLP for most legal services.

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Taxes, Permits & Interest		-	-	-
Total		-	-	-
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services	578,078	684,000	675,000	
Operational Costs		-	-	-
Capital		-	-	-
Debt		-	-	-
Total	578,078	684,000	675,000	
Revenue less Expenditures		(578,078)	(684,000)	(675,000)
Funding Sources				
General Fund (001)	578,078	684,000	675,000	
Special Funds		-	-	-
Total	578,078	684,000	675,000	

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: ADMINISTRATIVE SERVICES
 PROGRAM: CABLE PRODUCTION
 FUNDS: 001,101

Function

The City Public Access Channel is operated and maintained through a contracted third party to provide content and to televise various public meetings and City events. Funding is also utilized for capital replacement and maintenance.

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Fee & Charges		74,362	70,000	70,000
Total		74,362	70,000	70,000
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services		93,622	96,503	98,000
Operational Costs		-	-	-
Capital		15,000	-	8,705
Debt		-	-	-
Total		108,622	96,503	106,705
Revenue less Expenditures		(34,260)	(26,503)	(36,705)
Funding Sources				
General Fund (001)		93,622	96,503	106,705
Special Funds		15,000	-	-
Total		108,622	96,503	106,705

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PUBLIC WORKS
 PROGRAM: STREET MAINTENANCE & REPLACEMENT
 FUNDS: 001,002,012,073,074,076.077

Function

To maintain the City's asphalt and concrete structures, litter and graffiti removal so that the public can have safe, clean and functional right of ways. Manage contract sweeping services. Manage the National Pollution Discharge Elimination System (NPDES) Compliance and Enforcement Program of the Clean Water Act that regulates point source discharges to the nations waters.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Taxes, Permits & Interest		2,908,920	6,646,840	7,560,190
	Total	2,908,920	6,646,840	7,560,190
Expenditures				
Salaries & Benefits		542,322	597,000	641,500
Professional & Contract Services		391,595	478,695	616,400
Operational Costs		126,725	176,028	157,850
Capital		5,166,322	9,831,501	11,081,543
Debt		-	-	-
	Total	6,226,964	11,083,224	12,497,293
Revenue less Expenditures		(3,318,044)	(4,436,384)	(4,937,103)
Funding Sources				
General Fund (001)		1,037,675	5,213,917	1,479,250
Special Funds		5,189,289	5,869,307	11,018,043
	Total	6,226,964	11,083,224	12,497,293

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PUBLIC WORKS
 PROGRAM: ENGINEERING & ADMINISTRATION
 FUNDS: 001,101

Function

To provide for public safety in the areas of traffic engineering and all infrastructure within the public right-of-way, including streets, street lights, sidewalks, striping, signage, traffic signals, bicycle and pedestrian facilities, traffic safety around school zones, sewer, and storm drains; responsible for compliance with the Americans with Disabilities Act (ADA) within the public right-of-way; responsible for administering street maintenance contracts, and capital improvement projects, and implementation and compliance with the National Pollutant Discharge Elimination System (NPDES) Program (unfunded mandate); provide plan check and inspection services for grading and public works permits, utility work permits, development reviews, tract/parcel map checks, lot line adjustments, and compliance certificates; analyze traffic and right-of-way activities in the City; provide technical support for sewer maintenance tasks; plan, design and manage the construction of City-owned sewer lines; respond to public inquiries regarding traffic, parking, drainage and public works issues; work with other City departments and outside agencies on regional and sub-regional transportation and public works issues; staff and advise the Traffic and Transportation Commission; and obtain grant funding for critical City projects.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Taxes, Permits & Interest		316,144	195,000	175,000
Grants & Reimbursements				
	Total	316,144	195,000	175,000
Expenditures				
Salaries & Benefits		1,257,988	1,381,100	1,396,600
Professional & Contract Services		186,244	296,000	425,200
Operational Costs		20,495	23,000	28,800
Capital		-	-	-
Debt		-	-	-
	Total	1,464,727	1,700,100	1,850,600
Revenue less Expenditures		(1,148,583)	(1,505,100)	(1,675,600)
Funding Sources				
General Fund (001)		1,278,483	1,465,100	1,850,600
Special Funds		186,244	235,000	-
	Total	1,464,727	1,700,100	1,850,600

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: COMMUNITY DEVELOPMENT
 PROGRAM: PLANNING
 FUNDS: 001,101

Function

Responsible for the orderly development of the community; to ensure that new development is attractive and compatible with the surroundings consistent with the City's codes and policies; land use and development proposals from an environmental, zoning, land use and design review standpoint; to provide information and assistance to the public on the City's planning process; to encourage public participation in land use and design review matters; to serve as the coordinators among the various City department and other outside agencies in land use and design matters, and to staff and advise the Planning Commission.

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Fees & Charges		65,467	36,100	52,900
Grants & Reimbursements				
Total		65,467	36,100	52,900
Expenditures				
Salaries & Benefits		1,059,465	972,100	1,133,981
Professional & Contract Services		226,865	169,189	273,100
Operational Costs		16,794	23,440	42,080
Capital		-	-	-
Debt		-	-	-
Total		1,303,123	1,164,729	1,449,161
Revenue less Expenditures		(1,237,657)	(1,128,629)	(1,396,261)
Funding Sources				
General Fund (001)		1,303,123	1,124,729	1,449,161
Special Funds		-	40,000	-
Total		1,303,123	1,164,729	1,449,161

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PUBLIC WORKS
 PROGRAM: VEHICLE/EQUIPMENT PURCHASES, RENTALS & MAINTENANCE
 FUNDS: 001,070,100,101

Function

To provide routine maintenance and repair of City vehicles and equipment in the motor fleet, oversee the purchase of fuel and maintenance parts, develop vehicle specifications, purchase new vehicles, sell surplus equipment, and ensure compliance with all applicable State and Federal regulations relating to vehicle maintenance and fueling facilities.

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Taxes, Permits and Fees		-	-	-
Total		-	-	-
Expenditures				
Salaries & Benefits		89,939	66,000	105,252
Professional & Contract Services		66,639	105,000	105,000
Operational Costs		208,213	283,500	308,174
Capital		113,071	199,470	650,000
Debt		-	-	-
Total		477,861	653,970	1,168,426
Revenue less Expenditures		(477,861)	(653,970)	(1,168,426)
Funding Sources				
General Fund (001)		364,790	389,500	518,426
Special Funds		113,071	264,470	650,000
Total		477,861	653,970	1,168,426

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PUBLIC WORKS
 PROGRAM: CITY LIGHTING DISTRICT
 FUNDS: 007

Function

To provide inspection of 2,201 streetlights maintained by Southern California Edison, and to provide maintenance, operation, and repair of 467 City-owned street lights. Most of the work performed in this program is done contractually. An additional 60 street lights within the City are owned and maintained by the State of California (Caltrans).

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Taxes, Grants & Interest		1,672,070	1,605,213	1,659,540
Total		1,672,070	1,605,213	1,659,540
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services		413,549	563,100	1,060,000
Operational Costs		707,992	1,619,000	895,000
Capital		(12,019)	945,000	1,062,000
Debt		-	-	-
Total		1,109,522	3,127,100	3,017,000
Revenue less Expenditures		562,548	(1,521,887)	(1,357,460)
Funding Sources				
General Fund (001)		-	-	-
Special Funds		1,109,522	2,325,100	3,017,000
Total		1,109,522	2,325,100	3,017,000

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PUBLIC WORKS
 PROGRAM: SIDEWALKS, ALLEYS AND PARKING LOTS
 FUNDS: 012

Function

To maintain the City's approximate 231 miles of sidewalk, 31 miles of street striping, 226 miles of concrete curb, and 4,000 signs. Examples of some of the ongoing services included are temporary and permanent repairs to damaged sidewalks, driveway approaches, maintenance of old signs, installation of new signs, and street striping maintenance. A survey will be completed in fiscal year 2014-15 to identify future hardscape repair needs.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Permits, Fee & Charges		54,250	60,000	20,000
	Total	54,250	60,000	20,000
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services		157,975	194,500	224,000
Operational Costs		-	-	-
Capital		149,500	532,563	425,000
Debt		-	-	-
	Total	307,475	727,063	649,000
Revenue less Expenditures		(253,225)	(667,063)	(629,000)
Funding Sources				
General Fund (001)		-	-	-
Special Funds		307,475	727,063	649,000
	Total	307,475	727,063	649,000

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PUBLIC WORKS
 PROGRAM: SEWER EXPANSION
 FUNDS: 006

Function

This program is utilized to provide sewer connections from private property into the public sewer systems. Fees are collected to offset the cost to connect to public system. Funds are also used to maintain City maintained sewer lines.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
		2022-23	2023-24	2024-25
Revenues				
Taxes, Permits, Fees		108,348	89,121	93,400
Total		108,348	89,121	93,400
		2022-23	2023-24	2024-25
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services		70,127	80,000	110,000
Operational Costs		-	-	-
Capital		19,455	30,000	180,000
Debt		-	-	-
Total		89,582	110,000	290,000
Revenue less Expenditures		18,766	(20,879)	(196,600)
Funding Sources				
General Fund (001)		-	-	-
Special Funds		89,582	110,000	290,000
Total		89,582	110,000	290,000

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PUBLIC WORKS
 PROGRAM: SAFE CLEAN WATER/STORM DRAINS
 FUNDS: 001,078

Function

To maintain and operate the storm drain system as well as developing projects that enhance the city's ability to capture and infiltrate storm water into the ground. The safe clean water funds are also utilized to development infrastructure that can clean storm water runoff before releasing the water downstream to rivers or diversion projects that transport stormwater to existing sewer treatment plants.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Taxes, Permits & Grants		703,255	1,390,421	698,450
	Total	703,255	1,390,421	698,450
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services		324,655	399,500	656,500
Operational Costs		-	-	-
Capital		87,879	2,176,865	460,000
Debt		-	-	-
	Total	412,534	2,576,365	1,116,500
Revenue less Expenditures		290,721	(1,185,944)	(418,050)
Funding Sources				
General Fund (001)		156,306	161,500	262,500
Special Funds		256,228	2,414,865	854,000
	Total	412,534	2,576,365	1,116,500

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PUBLIC WORKS
 PROGRAM: TRAFFIC SAFETY
 FUNDS: 001

Function

To provide public safety in the areas of traffic engineering through traffic surveillance and control systems. Maintain and update signal synchronization system to better manage the flow of traffic. To ensure safe conditions for employees and other working on or near roads. Plan and prepare worksites, coordinate and control traffic, operate radios to communicate and cleanup worksite.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Taxes, Permits and Fees		-	-	-
	Total	-	-	-
Expenditures				
Salaries & Benefits		182,417	200,000	221,000
Professional & Contract Services		133,035	265,000	316,000
Operational Costs		126,531	152,995	208,995
Capital		-	-	-
Debt		-	-	-
	Total	441,983	617,995	745,995
Revenue less Expenditures		(441,983)	(617,995)	(745,995)
Funding Sources				
General Fund (001)		441,983	617,995	745,995
Special Funds		-	-	-
	Total	441,983	617,995	745,995

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PUBLIC WORKS
 PROGRAM: AQMD
 FUNDS: 071

Function

A portion of vehicle license fees are 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.

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Taxes & Interest		63,819	57,000	57,000
Total		63,819	57,000	57,000
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services		-	-	-
Operational Costs		-	-	-
Capital		26,091	288,240	139,055
Debt		-	-	-
Total		26,091	288,240	139,055
Revenue less Expenditures		37,728	(231,240)	(82,055)
Funding Sources				
General Fund (001)		-	-	-
Special Funds		26,091	288,240	139,055
Total		26,091	288,240	139,055

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PUBLIC WORKS
 PROGRAM: PUBLIC TRANSPORTATION
 FUNDS: 072

Function

To manage local public transit programs and services and monitor regional public transportation issues that may impact San Dimas. The Public Transit Services Division is comprised of three programs: administration, Dial-a-Ride services and the Transit Center/Depot. The administration program consists of City staff and general overhead related to administration of Proposition A and C funded programs, including the Transit Center/Depot, the City's share of Pomona Valley Transportation Authority administrative costs, and attendance at regional meetings.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Taxes, Permits & Interest		5,005,919	1,270,103	1,257,528
	Total	5,005,919	1,270,103	1,257,528
Expenditures				
Salaries & Benefits		100,000	100,000	100,000
Professional & Contract Services		486,620	595,775	581,046
Operational Costs		-	3,500	3,500
Capital		26,269	403,000	570,000
Debt		-	-	-
	Total	612,888	1,102,275	1,254,546
Revenue less Expenditures		4,393,031	167,828	2,982
Funding Sources				
General Fund (001)		-	-	-
Special Funds		612,888	1,102,275	1,254,546
	Total	612,888	1,102,275	1,254,546

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: COMMUNITY DEVELOPMENT
 PROGRAM: CODE COMPLIANCE AND PARKING ADMINISTRATION
 FUNDS: 001

Function

Code and parking compliance officers are utilized to enforce the municipal code and may issue administrative citations when the code is not adhered to by businesses or the general public. Staff works to ensure compliance with overnight street parking, overgrown foliage, businesses operating without a permit or license among other compliance needs.

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Citations		626,694	673,075	743,075
Total		626,694	673,075	743,075
Expenditures				
Salaries & Benefits		509,314	506,000	520,500
Professional & Contract Services		-	-	-
Operational Costs		4,297	3,800	2,900
Capital		-	-	180,000
Debt		-	-	-
Total		513,611	509,800	703,400
Revenue less Expenditures		113,082	163,275	39,675
Funding Sources				
General Fund (001)		513,611	509,800	703,400
Special Funds		-	-	-
Total		513,611	509,800	703,400

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: COMMUNITY DEVELOPMENT
 PROGRAM: BUILDING & SAFETY
 FUNDS: 001

Function

To regulate construction and occupancy of buildings in accordance with local, state and Federal laws; provide plan check and inspection services; manage building permit records; and provide public information regarding code requirements and property history. Above all ensure the safety of buildings within the City of San Dimas.

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Permits, Fees & Charges		1,085,952	1,086,979	912,000
Total		1,085,952	1,086,979	912,000
Expenditures				
Salaries & Benefits		578,413	558,100	583,600
Professional & Contract Services		4,676	8,100	179,000
Operational Costs		14,205	11,605	16,480
Capital		-	-	-
Debt		-	-	-
Total		597,294	577,805	779,080
Revenue less Expenditures		488,658	509,174	132,920
Funding Sources				
General Fund (001)		597,294	577,805	779,080
Special Funds		-	-	-
Total		597,294	577,805	779,080

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: COMMUNITY DEVELOPMENT
 PROGRAM: SUCCESSOR AGENCY
 FUNDS: 038,039

Function

To administer and coordinate the activities of the Successor Agency to the San Dimas Redevelopment Agency. The Successor Agency is subject to the authority of an appointed Oversight Board, who must approve the actions of the Successor Agency. The Successor Agency is charged with continuing to satisfy enforceable obligations of the former Redevelopment Agency, as well as liquidating its assets.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Taxes, Permits & Interest		2,079,719	4,864,798	1,739,000
	Total	2,079,719	4,864,798	1,739,000
Expenditures				
Salaries & Benefits		20,000	59,500	59,500
Professional & Contract Services		4,000	-	79,500
Operational Costs		-	-	-
Capital		-	-	-
Debt		2,141,839	1,477,586	4,725,798
	Total	2,165,839	1,537,086	4,864,798
Revenue less Expenditures		(86,120)	3,327,712	(3,125,798)
Funding Sources				
General Fund (001)		-	-	-
Special Funds		2,165,839	1,537,086	4,864,798
	Total	2,165,839	1,537,086	4,864,798

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: RECREATION
 PROGRAM: LANDSCAPE, PARKS & MEDIANS MAINTENANCE
 FUNDS: 001,008,012,075,101

Function

To provide maintenance and repair of City park facilities, including sports courts, such as basketball courts, tennis courts, and ball fields, as well as picnic facilities. The services provided include landscape maintenance, safety evaluations, emergency repairs, painting, minor repairs to park equipment, electrical repairs, litter control, park restroom janitorial service, and park and sports lighting. The program also includes maintenance and restoration of landscaping in rights of way including medians and parkways as well as tree trimming, planting and repairs to sidewalks due to tree root growth.

	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Financial Data			

Revenues				
Taxes, Permits & Interest		1,084,985	1,092,607	1,094,757
Grants & Reimbursements				
Total		1,084,985	1,092,607	1,094,757
Expenditures				
Salaries & Benefits		799,115	889,500	953,625
Professional & Contract Services		1,001,445	1,027,441	1,116,575
Operational Costs		593,534	620,119	628,190
Capital		42,698	2,190,208	250,000
Debt		-	-	-
Total		2,436,792	4,727,268	2,948,391
Revenue less Expenditures		(1,351,807)	(3,634,661)	(1,853,634)
Funding Sources				
General Fund (001)		1,114,488	1,872,107	1,695,873
Special Funds		1,322,304	2,855,161	1,252,517
Total		2,436,792	4,727,268	2,948,391

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PARKS & RECREATION
 PROGRAM: CIVIC CENTER & PARKS FACILITY MAINTENANCE
 FUNDS: 001,101

Function

To provide maintenance of City buildings. Full-time staff conducts minor repairs and emergency responses. Janitorial services, pest control, electrical repairs, intrusion alarms, and heating/air conditioning repairs are provided through private contracts managed by the Maintenance Division. Staff also provides maintenance to the parking structure in the Village. This includes elevator, electrical, security, and restroom maintenance.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Rentals, Fees & Charges		120,326	134,472	136,069
	Total	120,326	134,472	136,069
Expenditures				
Salaries & Benefits		664,225	851,000	868,355
Professional & Contract Services		113,445	170,559	192,510
Operational Costs		215,469	239,950	243,350
Capital		133,985	143,006	544,486
Debt		691,330	689,639	-
	Total	1,818,454	2,094,154	1,848,701
Revenue less Expenditures		(1,698,128)	(1,959,682)	(1,712,632)
Funding Sources				
General Fund (001)		1,671,135	1,902,922	1,768,701
Special Funds		147,319	191,232	80,000
	Total	1,818,454	2,094,154	1,848,701

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PARKS & RECREATION
 PROGRAM: PARK PROGRAMS & EVENTS
 FUNDS: 001,101

Function

To provide recreation classes covering a variety of cultural, physical fitness, special interest, and self-improvement subjects for all ages; to produce the recreation brochure on a regular basis to promote Recreation activities. To provide for Citywide special events, a major program area of the Parks & Recreation Department. Special events include, but are not limited to, the Summer Concert Series, Movies in the Park, Halloween Spooktacular, Holiday Extravaganza and Tree Lighting, Arbor Day, Bowser Bash and Cars & Coffee.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Fees and Charges		489,295	416,636	552,350
Total		489,295	416,636	552,350
Expenditures				
Salaries & Benefits		1,257,982	1,243,088	1,246,044
Professional & Contract Services		339,109	203,700	213,700
Operational Costs		52,136	129,618	144,633
Capital		20,333	40,374	43,600
Debt		-	-	-
Total		1,669,560	1,616,780	1,647,977
Revenue less Expenditures		(1,180,265)	(1,200,144)	(1,095,627)
Funding Sources				
General Fund (001)		1,567,617	1,616,780	1,647,977
Special Funds		101,943	-	-
Total		1,669,560	1,616,780	1,647,977

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: RECREATION
 PROGRAM: RECREATION CENTER
 FUNDS: 001,020,021,101

Function

To provide fitness activities for those young and old through the fitness center and pool. The recreation center also acts as an after-school program facility to provide students a fun and safe alternative for the time between school ending and parental care availability.

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Fees and Charges		442,758	542,470	578,260
Total		442,758	542,470	578,260
Expenditures				
Salaries & Benefits		583,010	558,258	678,384
Professional & Contract Services		259,924	304,905	300,437
Operational Costs		221,985	231,583	241,980
Capital		71,973	55,535	35,575
Debt		-	-	-
Total		1,136,891	1,150,281	1,256,376
Revenue less Expenditures		(694,134)	(607,811)	(678,116)
Funding Sources				
General Fund (001)		1,049,561	1,057,261	1,256,376
Special Funds		87,330	93,020	-
Total		1,136,891	1,150,281	1,256,376

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PARKS & RECREATION
 PROGRAM: SENIOR CENTER PROGRAMS & OPERATIONS
 FUNDS: 001,020,021,101

Function

To provide programs and services to seniors including; social services, nutrition program, senior excursions, volunteer opportunities, social activities, health and wellness activities, educational and enrichment opportunities, and support groups.

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Fee & Charges		21,409	17,364	20,500
Total		21,409	17,364	20,500
Expenditures				
Salaries & Benefits		158,354	295,412	308,908
Professional & Contract Services		45,243	58,730	64,568
Operational Costs		101,229	115,814	115,064
Capital		11,211	37,091	37,388
Debt		-	-	-
Total		316,036	507,047	525,928
Revenue less Expenditures		(294,627)	(489,683)	(505,428)
Funding Sources				
General Fund (001)		270,793	428,439	505,928
Special Funds		45,243	78,608	20,000
Total		316,036	507,047	525,928

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: COMMUNITY DEVELOPMENT
 PROGRAM: HOUSING
 FUNDS: 034,113

Function

The housing program funds the operations at the Charter Oak Mobile Home Park and Monte Vista Apartments as well as housing services through City staff and private partners such as LA CODA.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Taxes & Interest		2,894,700	2,620,044	3,755,507
	Total	2,894,700	2,620,044	3,755,507
Expenditures				
Salaries & Benefits		655,594	769,660	904,805
Professional & Contract Services		1,503,222	990,501	1,743,901
Operational Costs		34,162	66,333	55,702
Capital		151,769	235,000	1,300,000
Debt		975,835	486,688	487,107
	Total	3,320,583	2,548,182	4,491,515
Revenue less Expenditures				
		(425,883)	71,862	(736,008)
Funding Sources				
General Fund (001)		-	-	-
Special Funds		3,320,583	2,531,932	4,491,515
	Total	3,320,583	2,531,932	4,491,515

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: COMMUNITY DEVELOPMENT
 PROGRAM: COMMUNITY DEVELOPMENT BLOCK GRANT
 FUNDS: 040

Function

This program administers the City's CDBG program. Federal Block Grant funds are utilized to fund program which includes housing rehabilitation grants and youth scholarships.

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Taxes		156,115	427,504	489,091
Total		156,115	427,504	489,091
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services		156,115	427,504	489,091
Operational Costs		-	-	-
Capital		-	-	-
Debt		-	-	-
Total		156,115	427,504	489,091
Revenue less Expenditures		-	-	-
Funding Sources				
General Fund (001)		-	-	-
Special Funds		156,115	427,504	489,091
Total		156,115	427,504	489,091

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PARKS & RECREATION
 PROGRAM: TRAIL MAINTENANCE
 FUNDS: 012,101

Function

This program serves to maintain the various walking trails within the City of San Dimas boundaries. San Dimas trails include Strawberry, Face, Upper Plateau Trail Junction, Poison Oak, Nothern Foothills and the Walnut Creek trails.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Taxes, Permits & Interest		-	-	-
	Total	-	-	-
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services		41,018	54,814	10,000
Operational Costs		-	-	-
Capital		98,156	1,053,679	25,000
Debt		-	-	-
	Total	139,174	1,108,493	35,000
Revenue less Expenditures		(139,174)	(1,108,493)	(35,000)
Funding Sources				
General Fund (001)		-	-	-
Special Funds		139,174	1,108,493	35,000
	Total	139,174	1,108,493	35,000

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PARKS & RECREATION
 PROGRAM: WALKER HOUSE
 FUNDS: 003

Function

The City owns the Walker House and utilized former Redevelopment funds were used to refurbish the building back to its historic state. The building is leased out for restaruant operations of which a portion of revenue generated is paid to the City and held in a special fund to offset utility expenditures and facility maintenance.

Financial Data	Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
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Revenues				
Rental Fees, Interest, Reimb.		138,768	181,071	210,070
Total		138,768	181,071	210,070
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services		231,610	62,705	63,721
Operational Costs		80,460	122,379	100,300
Capital		36,275	29,460	42,445
Debt		-	-	-
Total		348,345	214,544	206,466
Revenue less Expenditures		(209,576)	(33,473)	3,604
Funding Sources				
General Fund (001)		-	-	-
Special Funds		348,345	189,194	206,466
Total		348,345	189,194	206,466

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PARKS & RECREATION
 PROGRAM: GOLF COURSE
 FUNDS: 053

Function

The San Dimas Canyon Golf Course is leased to the operator which is currently American Golf. Funds collected by the City are utilized to offset utility expenses and maintenance costs. Funds are also collected for future capital improvement needs and to pay down an outstanding loan due to the General Fund for past investments for capital improvements at the Golf Course.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Charges		1,153,836	977,000	982,000
	Total	1,153,836	977,000	982,000
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services		495	-	12,000
Operational Costs		187,657	510,000	255,000
Capital		-	-	-
Debt		158,933	397,000	385,000
	Total	347,086	907,000	652,000
Revenue less Expenditures		806,750	70,000	330,000
Funding Sources				
General Fund (001)		-	-	-
Special Funds		347,086	652,000	652,000
	Total	347,086	652,000	652,000

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: VARIOUS
 PROGRAM: VARIOUS CITY GRANTS
 FUNDS: 001,012,113

Function

At times the City applies for and is awarded grants to assist with the expense of programs and services. The grants displayed under this program consists of grants to provide meals, recreation programs for seniors, the housing element, objective design standards and other professional services. These grants are typically on a reimbursement basis which is why expenditures do not always equal revenues in a given fiscal year.

Financial Data		Actual Budget 2022-23	Estimated Budget 2023-24	Adopted Budget 2024-25
Revenues				
Grants & Reimbursements		114,552	134,373	2,062,356
	Total	114,552	134,373	2,062,356
Expenditures				
Salaries & Benefits		-	-	-
Professional & Contract Services		168,746	164,765	2,023,706
Operational Costs		-	-	-
Capital		-	-	-
Debt		-	-	-
	Total	168,746	164,765	2,023,706
Revenue less Expenditures		(54,194)	(30,392)	38,650
Funding Sources				
General Fund (001)		168,746	115,815	227,364
Special Funds		-	48,950	1,796,342
	Total	168,746	164,765	2,023,706



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SPECIAL FUNDS SECTION:

Special Funds are established to provide expenditures for a specific purpose. Revenue obtained for these funds comes from a variety of sources and in most cases, by statute or policy, restricts the use of the money.


FUND 02 - STATE GAS TAX

Public Works capital improvement projects are primarily budgeted in Funds 2, 12, 73, 74 76 and 77. There are a number of significant projects that will be completed or will be started in FY 2024-25. Funding for many of the projects comes from several project Funds.

The revenue for this fund comes from State Gas Tax which is subject to a “triple-flip formula” and relies on State estimates which they anticipate to be \$956,572 for Fiscal Year 2024-25. 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 of \$360,000 for slurry seal, pavement repairs and other pavement preservation techniques.
- Pavement Management Update - The City's Pavement Management Program utilizing the StreetSaver pavement management software is due for an update (last update performed in 2019). The update consists of inspecting and documenting the existing pavement condition of the public streets to assist with identifying the treatment needs on a network level - \$90,000
- Sidewalk repair – \$359,000 to address hazardous sidewalks across various locations within the City in order to mitigate potential injuries from trip and fall incidents.
- Transfer to General Fund – Budget amount \$250,000 – The transfer reimburses the General Fund for personnel costs associated with eligible street improvement projects.

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
STATE GAS TAX FUND 02				
RESTRICTED FUND BALANCE	1,563,806	1,474,384 	1,474,384	812,219
REVENUE				
341 USE OF MONEY & PROPERTY	36,772	10,000	50,000	40,000
358 GAS TAXES	879,740	991,761	941,335	956,572
Total Revenue	916,512	1,001,761	991,335	996,572
Total Available Funds	2,480,318	2,476,145	2,465,719	1,808,791
EXPENDITURES (4841)				
020 PROFESSIONAL SERVICES	3,861	4,000	4,000	4,000
041 CAPITAL OUTLAY	-	-	-	90,000
554 PAVEMENT	196,565	1,199,732	1,100,000	360,000
557 VIA VERDE	332,255	-	-	-
559 SIDEWALK REPAIR	248,253	364,922	324,500	359,000
616 GOLDEN HILLS ROAD	-	75,785	-	75,000
639 BADILLO ST.	-	100,000	-	100,000
EXPENDITURES (5000)				
5000 TRANSFER TO THE GENERAL FUND 001	225,000	225,000	225,000	250,000
Total Expenditures	1,005,934	1,969,439	1,653,500	1,238,000
RESTRICTED FUND BALANCE	1,474,384	506,706	812,219	570,791
Total Estimated Requirements and Restricted Fund Balance	2,480,318	2,476,145	2,465,719	1,808,791

FUND 03 – WALKER HOUSE LLC

This Fund was set up for the Walker House LLC. 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 Concessionaire Agreement the budget projects rent revenue and utility expense off sets. Expenses include insurance, maintenance and utilities for the house.

- Maintenance of Building - \$38,721– Contract services to clean and maintain the house and grounds.

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
WALKER HOUSE LLC FUND 03				
ASSIGNED FUND BALANCE	286,311	76,735	76,735	68,612
REVENUE				
341 USE OF MONEY & PROPERTY	39,831	30,586	77,186	100,991
116 REPAYMENT OF ADVANCED FUNDS	98,938	103,885	103,885	109,079
Total Revenue	138,768	134,470	181,071	210,070
Total Available Funds	425,079	211,205	257,806	278,682
EXPENDITURES				
014 INSURANCE	56,739	65,679	65,679	67,450
015 MAINTENANCE	36,275	30,360	29,460	27,445
020 PROFESSIONAL SERVICES	24,936	25,000	25,000	25,000
022 UTILITIES	17,774	22,300	25,350	26,350
023 CONTRACT SERVICES	206,674	62,164	37,705	38,721
031 BUILDING MAINTENANCE & SUPPLIES	2,972	3,000	3,000	3,500
033 SPECIAL DEPARTMENTAL SUPPLIES	2,975	3,000	3,000	3,000
041 CAPITAL OUTLAY	-	-	-	15,000
Total Expenditures	348,345	211,503	189,194	206,466
ASSIGNED FUND BALANCE	76,735	(298)	68,612	72,216
Total Estimated Requirements and Assigned Fund Balance	425,079	211,205	257,806	278,682

FUND 04 – CIVIC CENTER RENOVATION

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.

In fiscal year 2019-20 the City completed a refunding of the Civic Center Bonds which lowered the variable interest rate down to 1.89% which is anticipated to generate a savings of \$362,436 in interest costs throughout the remaining terms of the loan. The refunding loan had a cost of issuance that totaled \$99,262 which was paid with bond reserves that were held with the prior bond's fiscal agent U.S. Bank.

The Lease agreement was paid off 2023-24 fiscal year.

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
CITY HALL/COMM BLDG/PLAZA FUND 04				
ASSIGNED FUND BALANCE	-	-	-	-
REVENUE				
500 TRANSFER IN FROM THE GENERAL FUND 001	691,331	689,639	689,639	-
Total Revenue	691,331	689,639	689,639	-
Total Available Funds	691,331	689,639	689,639	-
EXPENDITURES (4411)				
049 DEBT SERVICE PAYMENT	691,330	689,639	689,639	-
Total Expenditures	691,331	689,639	689,639	-
ASSIGNED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Assigned Fund Balance	691,331	689,639	689,639	-

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.

- Video and repair City maintained sewer lines - \$180,000 – The County will not assume maintenance of lines that are need of repair. The goal is to repair existing City lines for ultimate transfer to the County.

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
SEWER EXPANSION FUND 06				
ASSIGNED FUND BALANCE	1,354,052	1,372,818	1,372,818	1,351,939
REVENUES				
364 INDUSTRIAL WASTE/SEWER CHARGES	96,596	85,000	80,721	85,000
372 BONELLI SEWER MAINTENANCE	7,692	7,900	7,900	7,900
392 SEWER CONNECTION FEES	4,060	2,500	500	500
Total Revenue	108,348	95,400	89,121	93,400
Total Available Funds	1,462,400	1,468,218	1,461,939	1,445,339
EXPENDITURES (4310)				
020 PROFESSIONAL SERVICES	70,127	105,000	80,000	110,000
EXPENDITURES (4841)				
604 MISCELLANEOUS SEWER PROJECTS	19,455	200,000	30,000	180,000
Total Expenditures	89,582	305,000	110,000	290,000
ASSIGNED FUND BALANCE	1,372,818	1,163,218	1,351,939	1,155,339
Total Estimated Requirements and Assigned Fund Balance	1,462,400	1,468,218	1,461,939	1,445,339

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:

- Utilities – Budget of \$845,000 with the largest expense for the fund comes deriving from electricity costs to power the street lights across the City. This year the anticipated cost is \$845,000
- Capital Outlay –Civic Center Pole Replacement Project - Budget of \$555,000 allocated to replace the wooden Copenhagen street lights that have reached the end of their service life and the Civic Center Wood Pole project
- Capital Outlay – Traffic Signal Updates – The budget of \$127,000 will be used to purchase, replace cameras, batteries and radio communications for synching of traffic signals.
- General Fund Transfer - \$150,000 – Reimburse the General Fund for personnel costs and administrative expenses associated with eligible street lighting projects.

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
CITY WIDE LIGHTING DISTRICT FUND 07				
RESTRICTED FUND BALANCE	3,881,657	4,319,205	4,319,205	3,599,318
REVENUES				
311 PROPERTY TAXES	1,621,048	1,581,700	1,599,273	1,603,600
355 HOMEOWNERS EXEMPTION	5,980	5,940	5,940	5,940
358 MISCELLANEOUS GRANTS	45,044	793,455	-	50,000
Total Revenue	1,672,070	2,381,095	1,605,213	1,659,540
Total Available Funds	5,553,727	6,700,300	5,924,418	5,258,858
EXPENDITURES (4341)				
020 PROFESSIONAL SERVICES	52,231	504,680	102,100	534,000
022 UTILITIES	640,015	730,000	720,000	760,000
033 SPECIAL DEPARTMENTAL SUPPLIES	10,907	79,000	15,000	50,000
041 CAPITAL OUTLAY	-	1,345,000	745,000	555,000
EXPENDITURES (4345)				
020 PROFESSIONAL SERVICES	361,319	672,000	461,000	526,000
022 UTILITIES	57,069	82,000	82,000	85,000
041 CAPITAL OUTLAY	2,523	169,477	15,000	127,000
602 BADILLO	-	130,800	-	130,000
657 ARROW HIGHWAY	-	250,000	60,000	250,000
660 BONITA	(14,542)	100,000	-	-
EXPENDITURES (5000)				
Transfer to General Fund 01 (5000-099-001)	125,000	125,000	125,000	150,000
Total Expenditures	1,234,522	4,187,957	2,325,100	3,167,000
RESTRICTED FUND BALANCE	4,319,205	2,512,343	3,599,318	2,091,858
Total Estimated Requirements and Restricted Fund Balance	5,553,727	6,700,300	5,924,418	5,258,858

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 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 paid by the General Fund. Budget highlights include:

- Sportsplex Maintenance – Budget amount \$54,160 – The School District reimburses the City for 65% of this expense.
- Landscape Maintenance Contract – The City contracts for landscape maintenance service for parks, parkways and medians. The City rebid the contract and was awarded to a new contractor starting July 2019. The scope of work in the new contract was increased, thus the total contract cost increased.
- Utilities – The budget of \$377,900 includes water and electricity charges. Water costs estimates are difficult to budget due to fluctuating water restrictions, revised rate structures and changes to median islands. The budget estimate is based upon best estimates taking all those factors into consideration.

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
LANDSCAPE PARCEL TAX FUND 08				
RESTRICTED FUND BALANCE	114,309	120,853	120,853	(4,990)
REVENUES				
369 REIMBURSEMENTS	25,109	35,000	26,038	27,000
371 ASSESSMENTS	986,008	1,014,550	1,015,000	1,020,000
500 TRANSFER IN FROM GENERAL FUND 001	91,000	-	-	157,507
Total Revenue	1,102,117	1,049,550	1,041,038	1,204,507
Total Available Funds	1,216,426	1,170,403	1,161,891	1,199,517
EXPENDITURES				
PARK MAINTENANCE (4414)				
020 PROFESSIONAL SERVICES	260,594	279,492	296,685	308,207
022 UTILITIES	350,993	345,950	345,950	345,950
033 DEPARTMENTAL SUPPLIES	20,768	20,000	27,081	30,000
Sub-Total Park Maintenance	632,355	645,442	669,716	684,157
PARKWAYS & TREES (4415)				
020 PROFESSIONAL SERVICES	421,984	442,256	447,215	463,850
022 UTILITIES	25,438	31,950	31,950	31,950
033 DEPARTMENTAL SUPPLIES	15,796	18,000	18,000	19,560
Sub-Total Parkways & Trees	463,218	492,206	497,165	515,360
Total Expenditures	1,095,573	1,137,648	1,166,881	1,199,517
RESTRICTED FUND BALANCE	120,853	32,755	(4,990)	0
Total Estimated Requirements and Restricted Fund Balance	1,216,426	1,170,403	1,161,891	1,199,517

FUND 12 - INFRASTRUCTURE

This fund provides for capital improvement projects for the City's varied infrastructure including streets, facilities, medians, storm drains. Revenue sources for the Fund are General Fund transfers, grants for specific projects and private development requirements.

Revenue highlights include:

- Transfer from General Fund reserves - \$93,752 – The transfer from General Fund reserves will fund the proposed projects for future infrastructure needs.

Budget highlights include:

- Badillo Road - \$1,890,043 – Total anticipated cost for the reconstruction of Badillo road is \$2,295,043 which includes Gas tax, Lighting District, Proposition C and Measure R funds. The majority of the expenditures will be reimbursed through STPL funding.
- San Dimas Canyon/ Allen Ave Sidewalk - \$200,000 will be used to move existing sidewalk, remove existing sidewalk and relocate 5 feet to the east.
- San Dimas Loop Repairs – Budget allocated for \$3,000,000
- Arrow Highway - \$2,400,000 from RMRA Measure W Federal Grant funds to Grind and overlay of the pavement on Arrow Highway from the east City Limit to the West City Limit. Additional funding from Prop C in the amount of \$700,000 and \$400,000 from Fund 076: Measure M Funds for a total project cost of \$3,750,000

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
INFRASTRUCTURE FUND 12				
ASSIGNED FUND BALANCE	1,795,393	2,480,086	2,480,086	4,369,281
REVENUES				
358 MISC GRANTS	54,250	60,000	60,000	20,000
359 STATE GRANTS	-	48,950	-	96,352
366 SOLAR GRANTS	-	40,000	-	40,000
369 REIMBURSEMENTS/GRANTS	387,000	1,977,000	20,000	4,547,000
500 USE OF RESERVES FROM THE GENERAL FUND 001	892,476	3,339,657	3,418,236	93,752
Total Revenue	1,333,726	5,465,607	3,498,236	4,797,104
Total Available Funds	3,129,119	7,945,693	5,978,322	9,166,385
EXPENDITURES (4310)				
020 PROFESSIONAL SERVICES	-	88,950	88,950	296,342
EXPENDITURES (4410)				
020 PROFESSIONAL SERVICES	32,435	11,000	10,000	10,000
EXPENDITURES (4841)				
020 PROFESSIONAL SERVICES	616,600	7,770,646	1,510,091	8,860,043
Total Expenditures	649,033	7,870,596	1,609,041	9,166,385
ASSIGNED FUND BALANCE	2,480,086	75,097	4,369,281	-
Total Est Req and Assigned Fund Balance	3,129,119	7,945,693	5,978,322	9,166,385

FUND 20 - COMMUNITY PARKS AND FACILITIES DEVELOPMENT

The Community Parks and Facilities Development fund receives revenue from property development taxes and grants for specific projects. Beginning with the 2020-21 budget the approach for funding park projects has shifted to budgeting by its location within the open space districts which can be identified in funds 21,22 and 23. Fund 20 will continue to record tax revenues and the funds collected will be distributed to the open space funds in order to fund future projects. Fund 20 will be used for generic purchases such as bench or table replacements.

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
COMMUNITY PARKS & FACILITIES DEVELOPMENT FUND 20				
ASSIGNED FUND BALANCE	128,047	107,509 ▼	107,509	114,628
REVENUES				
319 DEVELOPMENT TAX	7,944	-	3,200	-
358 MISC GRANTS	64,223	208,899	-	-
500 TRANSFER FROM GENERAL FUND	-	645,000	645,000	-
Total Revenue	72,167	853,899	648,200	-
Total Available Funds	200,214	961,408	755,709	114,628
EXPENDITURES (4410)				
929 PEDESTRIAN & EQUESTRIAN BRIDGE	40,925	9,675	-	-
937 REPAIR/REPLACE	51,780	784,412	641,081	-
Total Expenditures	92,705	794,087	641,081	-
ASSIGNED FUND BALANCE	107,509	167,321	114,628	114,628
Total Estimated Expenditures and Assigned Fund Balance	200,214	961,408	755,709	114,628

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.

Budget highlights:

- Fund 22 – The budget of \$80,000 will be allocated to replace the Train Depot Roof
- Fund 22 – \$20,000 will be allocated to refinish the stage floor in the Community Building and the Senior Center


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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
OPEN SPACE DISTRICT #1 (NORTH & WEST) FUND 21				
ASSIGNED FUND BALANCE	124,003	511,851	511,851	6,137
REVENUES				
356 STATE GRANTS	134,830	862,561	847,391	-
393 CONTRIBUTIONS	-	33,254	-	-
500 TRANSFERS IN FROM THE GENERAL FUND 001	298,250	-	-	-
Total Revenue	433,080	895,815	847,391	-
Total Available Funds	557,083	1,407,666	1,359,242	6,137
EXPENDITURES (4410)				
601 LONE HILL	-	311,983	283,693	-
605 SPORTS SPLEX/FIELD IMPROVEMENTS	-	-	-	-
650 LODGEPOLE FENCE	16,588	21,412	21,412	-
927 HORSETHIEF CANYON PARK IMPROVEMENTS	12,739	648,000	648,000	-
928 NORTHERN FOOTHILL TRAILS	5,451	-	-	-
EXPENDITURES (4430)				
430 RECREATION CENTER IMPROVEMENTS	-	400,000	400,000	-
EXPENDITURES (4841)				
650 MEDIANS	10,453	19,547	-	-
Total Expenditures	45,232	1,400,942	1,353,105	-
ASSIGNED FUND BALANCE	511,851	6,724	6,137	6,137
Total Estimated Requirements and Assigned Fund Balance	557,083	1,407,666	1,359,242	6,137

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
OPEN SPACE DISTRICT #2 (EAST) FUND 22				
ASSIGNED FUND BALANCE	253,684	298,180 ▼	298,180	259,932
REVENUE				
500 TRANSFERS IN FROM THE GENERAL FUND 001	63,791	10,925	10,925	-
Total Revenue	63,791 ▼	10,925	10,925	-
Total Available Funds	317,475	309,105	309,105	259,932
EXPENDITURES (4410)				
041 CAPITAL OUTLAY	-	30,000	-	100,000
603 CMC CENTER	-	100,000	19,878	-
924 PIONNER PARK TENNIS COURT LIGHTS	19,295	19,295	19,295	-
937 REPAIR/REPLACE	-	29,000	10,000	-
Total Expenditures	19,295	178,295	49,173	100,000
ASSIGNED FUND BALANCE	298,180	130,810	259,932	159,932
Total Estimated Requirements and Assigned Fund Balance	317,475	309,105	309,105	259,932

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
OPEN SPACE DISTRICT #3 (SOUTH) FUND 23				
ASSIGNED FUND BALANCE	45,786	29,791 	29,791	29,791
REVENUE				
500 TRANSFERS IN FROM THE GENERAL FUND 001	-	-	-	-
Total Revenue	-	-	-	-
Total Available Funds	45,786	29,791	29,791	29,791
EXPENDITURES (4410)				
937 REPAIR/REPLACE	15,995	-	-	-
Total Expenditures	15,995	-	-	-
ASSIGNED FUND BALANCE	29,791	29,791	29,791	29,791
Total Estimated Requirements and Assigned Fund Balance	45,786	29,791	29,791	29,791

FUND 34 – HOUSING AUTHORITY SUCCESSOR FUND

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

As part of the agreement to pay back former redeveloping agency loans from the General Fund, 20 percent of all payments received through the Recognized Obligation Payment Schedule (ROPS) must be allocated for low income housing purposes and are demonstrated by a transfer in to the housing fund 34 from the general fund.

- Staffing - Due to the increase in housing and homeless programs the budget includes salary and benefit costs for staffing that work solely on housing matters which includes a Housing Manager, Senior Management Analyst and Administrative Aide. The Authority Fund will also reimburse the General Fund \$200,000, for any staff time required of for legal, accounting, administration or management of the program.
- Mobile Home Mobility Ramps - \$100,000 – Funds to assist mobile home parks to upgrade accessibility ramps.
- Mobile Home Rehabilitation - \$205,000 Funds to assist mobile home parks renovations and upgrades.
- Measure H Homeless Grant Program - \$20,000 will be allocated to help residents in need of rental assistance

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
HOUSING AUTHORITY SUCCESSOR FUND 34 (02-01-12)				
RESTRICTED FUND BALANCE	2,871,187	1,150,653	1,847,574	1,289,787
RESTRICTED FB GROVE STATION L&M	579,276	579,276	579,276	579,276
TOTAL RESTRICTED FUND BALANCE	3,450,463	1,729,929	2,426,850	1,869,063
REVENUE				
341 USE OF MONEY & PROPERTY	181,447	109,238	105,174	123,042
358 MISC GRANTS	-	20,000	-	20,000
500 TRANSFERS IN FROM THE GENERAL FUND 001	234,527	206,952	206,952	287,465
Total Revenue	415,973	336,190	312,126	430,507
Total Available Funds	3,866,436	2,066,119	2,738,976	2,299,570
EXPENDITURES (4120)				
012 CAR ALLOWANCE	3,000	3,000	3,000	3,000
016 PUBLICATION & DUES	-	1,000	-	1,000
020 PROFESSIONAL SERVICES	197,215	467,000	374,000	452,000
021 TRAVEL & MEETING	267	1,000	500	2,000
101 FULL TIME PERSONNEL SALARIES	135,985	141,250	141,250	179,586
200 EMPLOYEE BENEFITS	40,313	61,080	61,080	61,530
506 REIMBURSEMENTS	487,918	-	-	-
EXPENDITURES (4802)				
014 INSURANCE	11,086	12,833	12,833	13,179
015 MAINTENANCE	231,684	418,316	6,300	6,300
020 PROFESSIONAL SERVICES	3,305	70,000	35,200	65,000
022 UTILITIES	22,781	16,250	16,250	19,791
033 SPECIAL DEPARTMENTAL SUPPLIES	28	4,500	4,500	4,500
851 MOBILE HOME REHAB	97,052	297,334	95,000	205,000
863 MOBILITY RAMPS	75,093	224,907	120,000	100,000
864 PROPERTY IMPROVEMENTS	133,860	316,112	-	-
Total Expenditures	1,439,586	2,034,582	869,913	1,112,886
RESTRICTED FUND BALANCE	1,847,574	(547,739)	1,289,787	607,409
RESTRICTED FB GROVE STATION L&M	579,276	579,276	579,276	579,276
TOTAL ENDING FUND BALANCE	2,426,850	31,537	1,869,063	1,186,685
Total Est Req. & Restricted Fund Balance	3,866,436	2,066,119	2,738,976	2,299,570

FUND 38 – SUCCESSOR AGENCY

Funds 38 and 39 account for the enforceable obligations of the former Redevelopment Agency. Fund 39 is the Redevelopment Obligation Retirement Fund. With changes to the dissolution process this past year, the Successor Agency now submits a Recognized Obligation Payment Schedule (ROPS) annually instead of every six months, listing all of the enforceable obligations during that period. Once approved by the Oversight Board and Department of Finance, the County Auditor/Controller remits the requested amount to the Agency. The remittance from the County is deposited and held in Fund 39 until the obligation payment becomes due. The funds are transferred to Fund 38 to pay the expenditures.

Fund 38 contains the expenditures for the enforceable obligations of the Successor Agency as identified on the ROPS. Funds are received from Fund 39 to make the payment obligations.

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
SUCCESSOR AGENCY FUND 38				
ASSIGNED FUND BALANCE	(1,150,039)	(1,187,999)	(1,062,000)	(875,962)
TOTAL RESTRICTED FUND BALANCE	(1,150,039)	(1,187,999)	(1,062,000)	(875,962)
REVENUE				
341 USE OF MONEY & PROPERTY	-	-	-	-
500 TRANSFERS IN FROM RETIREMENT OBLIGATION FUND 39	2,143,990	1,710,796	1,641,296	4,864,798
Total Revenue	2,143,990	1,710,796	1,641,296	4,864,798
Total Available Funds	993,951	522,797	579,296	3,988,836
BALANCE SHEET				
251 LONG TERM DEPT ADVANCE FROM WALKER HOUSE 003	1,271,572	962,607	962,607	1,546,404
EXPENDITURES				
020 PROFESSIONAL SERVICES	24,000	139,000	59,500	139,000
500 INTEREST ON DEBT WALKER HOUSE FUND 03	143,421	110,414	110,414	132,470
565 COSTCO PARKING LOT LEASE	726,846	404,565	404,565	3,046,924
Total Expenditures	2,165,839	1,616,586	1,537,086	4,864,798
FUND BALANCE OFFSET - EXPENSE TO INCREASE DEBT	109,888	81,828	81,828	109,079
RESTRICTED FUND BALANCE	(1,062,000)	(1,011,961)	(875,962)	(766,883)
Total Estimated Requirements and Restricted Fund Balance	1,103,839	604,625	661,124	4,097,915

FUND 39 – REDEVELOPMENT OBLIGATION RETIREMENT FUND

On December 29, 2011 the California Supreme Court issued its ruling in the lawsuit challenging AB1X26 and AB1X27 relating to Redevelopment Agencies in California. The court upheld AB1X26, eliminating Redevelopment Agencies and found AB1X27, 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 AB1X26 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 reflects the remittances and transfer amount to comply with AB1X26.

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
REDEVELOPMENT OBLIGATION RETIREMENT FUND 39				
RESTRICTED FUND BALANCE	1,705,567	1,641,296	1,641,296	4,864,798
REVENUE				
370 RETIREMENT OBLIGATION PAYMENTS	2,079,719	1,710,796	4,864,798	1,739,000
Total Revenue	2,079,719	1,710,796	4,864,798	1,739,000
Total Available Funds	3,785,286	3,352,092	6,506,094	6,603,798
EXPENDITURES				
099 TRANSFER OUT TO SUCCESSOR AGENCY FUND 038	2,143,990	1,710,796	1,641,296	4,864,798
Total Expenditures	2,143,990	1,710,796	1,641,296	4,864,798
RESTRICTED FUND BALANCE	1,641,296	1,641,296	4,864,798	1,739,000
Total Estimated Requirements and Restricted Fund Balance	3,785,286	3,352,092	6,506,094	6,603,798

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. The program budget is approved by the City Council in January of each year.

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
COMMUNITY DEVELOPMENT BLOCK GRANT FUND 40				
RESTRICTED FUND BALANCE	-	-	-	-
CARRY OVER PROGRAM INCOME	-	-	-	-
REVENUES				
359 FEDERAL GRANTS	156,115	427,504	427,504	489,091
Total Revenue	156,115	427,504	427,504	489,091
Total Available Funds	156,115	427,504	427,504	489,091
EXPENDITURES				
819 CDBG SERVICES	25,593	40,361	40,361	18,072
820 HOUSING REHABILITATION	127,864	161,447	161,447	72,289
852 LOCAL HOUSING PROGRAM	-	215,696	215,696	388,730
858 CDBG PROGRAMS	2,658	10,000	10,000	10,000
Total Expenditures	156,115	427,504	427,504	489,091
RESTRICTED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Restricted Fund Balance	156,115	427,504	427,504	489,091

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 Officer and the Supplemental Sergeant position, directed patrol and miscellaneous equipment. The budget proposes continuing with those expense items again this year. In addition, the City will contract with the Sheriff's Department for two license plate reader cars to be deployed in the City.

- Equipment includes new addition of flock cameras throughout the City

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
CITIZEN'S OPTION FOR PUBLIC SAFETY FUND 41				
RESTRICTED FUND BALANCE	208,985	217,296	217,296	204,955
REVENUES				
341 USE OF MONEY & PROPERTY	6,857	1,000	13,500	10,000
358 MISC GRANTS (COPS)	165,271	165,000	186,159	190,000
Total Revenue	172,128	166,000	199,659	200,000
Total Available Funds	381,113	383,296	416,955	404,955
EXPENDITURES				
020 PROFESSIONAL SERVICES	163,817	199,887	212,000	212,000
Total Expenditures	163,817	199,887	212,000	212,000
RESTRICTED FUND BALANCE	217,296	183,409	204,955	192,955
Total Estimated Requirements and Restricted Fund Balance	381,113	383,296	416,955	404,955

FUND 53 - GOLF COURSE

The Golf Course fund receives revenue from the San Dimas Canyon Golf Course and clubhouse 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 loan repayment, budgeted at \$180,000 this year, is the remaining balance available after all expenses. The revenues are budgeted at about the same levels as the last two years. Expenditures are consistent with last year with the exception of water. The most variable expense is 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. It is anticipated that the water expense will exceed the annual contributions and thus draw from the water expense reserves.

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
GOLF COURSE FUND 53				
ASSIGNED FB RECEIVABLES OVER PAYABLES	46,477			
ASSIGNED FB RESTRICTED FOR CAPITAL	596,157	596,157	596,157	921,157
ASSIGNED FB RESTRICTED FOR GC WATER/IMP	466,912	466,912	466,912	466,912
	1,063,069	1,063,069	1,063,069	1,388,069
REVENUES				
341 USE OF MONEY & PROPERTY	993,836	799,000	817,000	822,000
369 CONTRIBUTIONS	160,000	160,000	160,000	160,000
Total Revenue	1,153,836	959,000	977,000	982,000
Total Available Funds	1,620,748	1,425,912	1,443,912	1,448,912
EXPENDITURES (4410)				
021 TRAVEL & MEETING	-	-	-	-
022 UTILITIES	187,657	292,800	255,000	255,000
023 CONTRACT SERVICES	495	57,000	-	12,000
026 INTEREST PAYMENTS	158,933	302,200	397,000	385,000
Total Expenditures	347,086	652,000	652,000	652,000
ASSIGNED FB RECEIVABLES OVER PAYABLES	45,965	-	-	-
ASSIGNED FUND BALANCE CAPITAL	596,157	1,209,157	921,157	1,251,157
ASSIGNED FB RESTRICTED FOR GC WATER/IMP	466,912	466,912	466,912	466,912
Assigned Capital Fund Balance	1,109,034	1,676,069	1,388,069	1,718,069
Total Estimated Requirements and Assigned Fund Balance	943,243	1,861,157	1,573,157	1,903,157

FUND 70 - EQUIPMENT REPLACEMENT

This fund is used for new capital equipment purchases for the City including vehicles, office equipment and information technology. The primary source of ongoing revenue for this fund has been in the form of transfers from the General Fund.

Significant capital equipment purchases and budget changes include:

- Crack sealer & Skid Mounted Compressor – Total budget allocated \$120,000
- Toro Dingo Equipment Attachments – Total budget allocated \$30,000

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
EQUIPMENT REPLACEMENT FUND 70				
ASSIGNED FUND BALANCE	1,366,663	1,186,817 ▲	1,186,817	915,045
REVENUE				
391 SALE OF PROPERTY	20,940	-	-	-
500 TRANSFER IN FROM THE GENERAL FUND 001	-	-	-	-
Total Revenue	20,940	-	-	-
Total Available Funds	1,387,603	1,186,817	1,186,817	915,045
EXPENDITURES (4314)				
039 VEHICLES/RIDING EQUIPMENT & OUTFITTING	64,213	183,348	181,722	25,500
041 CAPITAL OUTLAY (TECHNOLOGY & EQUIPMENT)	136,573	308,716	90,050	166,000
Total Expenditures	200,786	492,064	271,772	191,500
ASSIGNED FUND BALANCE	1,186,817	694,753	915,045	723,545
Total Estimated Requirements and Assigned Fund Balance	1,387,603	1,186,817	1,186,817	915,045

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. Major projects include:

- New – Upgrade Crosswalks to High Visibility– Total Budget \$70,000
catch basin filters, catch basins, special sweeping routes and emergency cleanups.
Other funding sources includes: Measure W funds
- AQMD Charging Stations – Total budget allocated \$55,000

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



	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
AQMD FUND 71				
RESTRICTED FUND BALANCE	299,567	335,295 ▲	335,295	104,055
REVENUE				
341 USE OF MONEY & PROPERTY	7,289	2,000	2,000	2,000
358 MISC GRANTS (AQMD ENTITLEMENTS)	56,530	45,000	55,000	55,000
Total Revenue	63,819	47,000	57,000	57,000
Total Available Funds	363,386	382,295	392,295	161,055
EXPENDITURES (4190)				
041 CAPITAL OUTLAY	26,091	486,131	286,240	69,055
929 CROSSWALKS & PEDESTRIAN IMPROVEMENTS	-	-	-	70,000
099 TRANSFER OUT TO THE GENERAL FUND 001	2,000	2,000	2,000	2,000
Total Expenditures	28,091	488,131	288,240	141,055
RESTRICTED FUND BALANCE	335,295	(105,836)	104,055	20,000
Total Estimated Requirements and Restricted Fund Balance	363,386	382,295	392,295	161,055

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 \$114,360 – Expenditures for the City subsidized San Dimas Dial-A-Cab service.
- Get About Services – Program provide transportation services for all ages - Budget amount \$289,186
- Bus Stop Maintenance – The budget allocated of \$120,000 will be used to sanitize & maintain bus stops throughout the city to increase durability, safety and provide a quality experience for San Dimas residents for many years to come.
- Gold Line Parking Management – Total budget allocated \$300,000

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
PROP A TRANSIT FUND 72				
RESTRICTED FUND BALANCE	1,628,449	6,078,888 	6,078,888	6,383,716
REVENUE				
312 SALES TAXES (PROP A)	893,758	992,810	992,810	958,528
341 USE OF MONEY AND PROPERTY	65,392	5,000	255,293	200,000
391 SALE OF PROPERTY & EQUIPMENT	4,044,551	-	-	-
395 OTHER SOURCES OF REVENUE	2,218	2,500	2,000	2,000
Total Revenue	5,005,919	1,000,310	1,250,103	1,160,528
Total Available Funds	6,634,368	7,079,198	7,328,991	7,544,244
EXPENDITURES (4120)				
016 PUBLICATION & DUES	-	3,500	3,500	3,500
020 PROFESSIONAL SERVICES	102,400	102,400	102,500	102,500
EXPENDITURES (4125)				
433 GET ABOUT SERVICES	205,276	284,260	205,275	289,186
434 RECREATIONAL TRANSIT	43,189	85,000	85,000	90,000
442 SR. HANDICAP BUS BUYDOWN	5,600	10,000	10,000	10,000
445 DIAL A CAB	147,750	258,000	258,000	114,360
453 PARK & RIDE	49,665 	209,543	141,000	375,000
455 BUS STOPS	1,601	100,000	100,000	120,000
EXPENDITURES (4841)				
691 BUS STOP ENHANCEMENTS	-	44,000	40,000	-
Total Expenditures	555,480	1,096,703	945,275	1,104,546
RESTRICTED FUND BALANCE	6,078,888	5,982,495	6,383,716	6,439,698
Total Estimated Requirements and Restricted Fund Balance	6,634,368	7,079,198	7,328,991	7,544,244

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:

- Badillo Ave - \$120,000 for the anticipated cost for the reconstruction of Badillo road
- Arrow Highway - \$700,000 to Grind and overlay of the pavement on Arrow Highway from the east City Limit to the West City Limit. Additional funding from Measure M in the amount of \$400,000 and \$2,400,000 from RMRA Measure W Federal Grant funds for a total project cost of \$3,750,000
- Bonita Design - This project will provide design of pavement rehabilitation and striping improvements on Bonita Avenue from San Dimas Ave to the eastern City limits (Puddingstone Channel) – Total Budget \$75,000

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
PROP C TRANSIT FUND 73				
RESTRICTED FUND BALANCE	2,793,040	1,622,476	1,622,476	1,624,896
REVENUE				
312 SALES TAX (PROP C)	741,347	823,510	823,510	795,073
341 USE OF MONEY & PROPERTY	65,094	10,000	56,910	45,000
Total Revenue	806,441	833,510	880,420	840,073
Total Available Funds	3,599,481	2,455,986	2,502,896	2,464,969
EXPENDITURES (4120)				
020 PROFESSIONAL SERVICES	35,470	100,000	60,000	25,000
EXPENDITURES (4125)				
453 GOLDLINE ART IMPROVEMENTS	-	20,000	-	-
EXPENDITURES (4841)				
041 CAPITAL OUTLAY	2,000	72,000	72,000	70,000
554 PAVEMENT	-	40,000	-	-
557 VIA VERDE AVE.	1,939,535	-	-	-
601 LONE HILL AVE.	-	746,500	746,000	-
639 BADILLO ST.	-	120,000	-	120,000
652 ARROW HWY	-	-	-	700,000
660 BONITA AVE	-	-	-	75,000
667 COVINA BLVD.	-	-	-	-
Total Expenditures	1,977,005	1,098,500	878,000	990,000
RESTRICTED FUND BALANCE	1,622,476	1,357,486	1,624,896	1,474,969
Total Estimated Requirements and Restricted Fund Balance	3,599,481	2,455,986	2,502,896	2,464,969

FUND 74 – MEASURE R TRANSIT

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.

- **Pavement Preservation - \$84,000** The pavement preservation funds are focused to maximize the benefit and extend the pavement life. Pavement preservation techniques include Slurry and Crack Sealing of streets, thin overlays, and removal of patches of failed pavement. Other Funding Sources include: Gas Tax Fund
- **Badillo Et Al Street Improvements - \$55,000** The project will consist of removal and replacement of pavement sections, removal and replacement of damaged sidewalks, driveways, upgrade of curb ramps to meet ADA requirements, and traffic signal upgrades/enhancements. Projects Other funding Sources: Gas Tax, Infrastructure Fund, City Wide Lighting District and Prop C Funds
- **Fifth Street east from San Dimas Ave to Walnut Ave Rehabilitation Project – \$300,000** budget for this project will consist of removal and replacement of pavement sections and concrete additional funding sources include Measure M total project cost of \$900,000
- **Cul-de-sacs Repair Project –** Project will aim to repair various cul-de-sacs in need of maintenance throughout the City. Total budget of \$200,000
- **San Dimas Canyon Road Design Project -** This project will provide design of pavement rehabilitation and striping improvements on San Dimas Canyon Road from Foothill Blvd north to Terrebonne Ave. Total Budget \$150,000

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
MEASURE R TRANSIT FUND 74				
RESTRICTED FUND BALANCE	1,885,887	1,426,709 ✔	1,426,709	1,674,891
REVENUE				
312 SALES TAX (MEASURE R)	555,850	617,632	617,632	596,305
341 USE OF MONEY & PROPERTY	38,174	5,000	57,000	50,000
Total Revenue	594,024	622,632	674,632	646,305
Total Available Funds	2,479,911	2,049,341	2,101,341	2,321,196
EXPENDITURES				
554 PAVEMENT	-	269,091	-	384,000
557 VIA VERDE AVE	470,212	-	-	-
616 STREET MAINTENANCE	-	149,622	30,000	150,000
639 BADILLO	-	55,000	-	255,000
640 VIA VAQUERO	579,440	-	-	-
642 EATON RD	3,550	396,450	396,450	-
929 SAN DIMAS CANYON RD	-	-	-	150,000
Total Expenditures	1,053,202	870,163	426,450	939,000
RESTRICTED FUND BALANCE	1,426,709	1,179,178	1,674,891	1,382,196
Total Estimated Requirements and Restricted Fund Balance	2,479,911	2,049,341	2,101,341	2,321,196

FUND 75 - LANDSCAPE MAINTENANCE ASSESSMENT DISTRICTS

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**

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
OPEN SPACE MAINTENANCE FUND 75				
RESTRICTED FUND BALANCE BOULEVARD	5,531	1,381	1,381	(4,797)
RESTRICTED FUND BALANCE NORTHWOODS	(6,643)	4,885	4,885	10,040
TOTAL RESTRICTED FUND BALANCE	(1,112)	6,266	6,266	5,243
REVENUES				
371 ASSESSMENTS	45,868	46,638	45,595	45,940
500 TRANSFERS FRO THE GENERAL FUND 001	28,000	5,974	5,974	1,817
Total Revenue	73,868	52,612	51,569	47,757
Total Available Funds	72,756	58,878	57,835	53,000
EXPENDITURES				
BOULEVARD (4440)				
020 PROFESSIONAL SERVICES	4,962	5,907	5,907	6,111
022 UTILITIES	9,961	12,565	12,565	12,565
Sub-total Boulevard	14,923	18,472	18,472	18,676
NORTHWOODS (4443)				
020 PROFESSIONAL SERVICES	30,412	20,442	20,422	21,239
022 UTILITIES	21,155	13,698	13,698	13,085
Sub-total Northwoods	51,567	34,140	34,120	34,324
Total Expenditures	66,490	52,612	52,592	53,000
RESTRICTED FUND BALANCE BOULEVARD	1,381	521	(4,797)	(9,856)
RESTRICTED FUND BALANCE NORTHWOODS	4,885	5,745	10,040	9,856
TOTAL RESTRICTED FUND BALANCE	6,266	6,266	5,243	-
Total Estimated Requirements and Restricted Fund Balance	72,756	58,878	57,835	53,000

FUND 76 – MEASURE M TRANSIT

This is a Fund set up for the revenue and expenditures for the County-wide additional sales tax for transit that was approved 5 years ago. In FY 2024-25, we anticipate receiving \$675,812. Projects include:

- Arrow Highway from Valley Center to East City Limit (Design) - \$15,000 will be used towards finalizing cost of the design of this project
- Local Roadway Safety Plan \$60,000 – Design document for grant applications
- Arrow Highway - \$415,000 from this fund will be used to grind and overlay of the pavement on Arrow Highway from the east City Limit to the West City Limit. Additional funding from Prop C in the amount of \$700,000 and \$2,400,000 from RMRA Measure W Federal Grant funds for a total project cost of \$3,515,000

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
MEASURE M FUND 76				
RESTRICTED FUND BALANCE	2,096,499	2,285,710 ▲	2,285,710	2,024,471
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REVENUE				
312 SALES TAX (MEASURE M)	628,785	699,983	699,983	675,812
341 USE OF MONEY & PROPERTY	52,149	5,000	92,000	80,000
Total Revenue	680,934	704,983	791,983	755,812
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Total Available Funds	2,777,433	2,990,693	3,077,693	2,780,283
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EXPENDITURES				
554 PAVEMENT	-	125,000	125,000	15,000
557 VIA VERDE	328,444	361,556	85,000	-
601 LONE HILL	-	311,137	311,137	-
640 VIA VAQUERO	150,000	-	-	-
641 DERBY KENT	11,129	79,621	11,265	-
642 EATON RD	2,150	497,850	497,850	-
652 ARROW HWY	-	-	-	400,000
667 LOCAL ROADWAY SAFETY PLAN	-	-	-	60,000
929 SAN DIMAS AVE	-	22,970	22,970	-
Total Expenditures	491,723	1,398,134	1,053,222	475,000
<hr/>				
RESTRICTED FUND BALANCE	2,285,710	1,592,559	2,024,471	2,305,283
<hr/>				
Total Estimated Requirements and Restricted Fund Balance	2,777,433	2,990,693	3,077,693	2,780,283
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FUND 77 – ROAD MAINTENANCE REHAB

In 2017 the State legislature approved a new state-wide transportation funding program by adoption of SB 1. The revenue is generated by increases in the gas tax and vehicle license fee. There is a local return formula component. The City's share is anticipated to be \$894,248 next year. A requirement of these funds is that they are allocated to specific identified projects. In FY 2024 -25 the City has identified the Lone Hill and Via Vaquero as projects for use of these funds.

- Fifth Street east from San Dimas Ave to Walnut Ave Rehabilitation Project – \$600,000 budget for this project will consist of removal and replacement of pavement sections and concrete additional funding sources include Measure R Funds for a total project cost of \$900,000

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
ROAD MAINT. REHAB ACT FUND 77				
RESTRICTED FUND BALANCE	1,427,184	1,469,235	1,469,235	416,629
REVENUE				
312 SALES TAX (RMRA LOCAL RETURN)	779,818	863,775	836,569	894,248
341 USE OF MONEY & PROPERTY	26,762	9,000	45,000	30,000
Total Revenue	806,580	872,775	881,569	924,248
Total Available Funds	2,233,764	2,342,010	2,350,804	1,340,877
EXPENDITURES				
554 PAVEMENT	-	300,000	300,000	600,000
601 LONEHILL	11,640	703,075	703,075	-
637 GLADSTONE/PEARLANNA & BILLOW	10,772	589,228	400,000	-
640 VIA VAQUERO	300,000	400,000	400,000	-
641 DERBY KENT	393,937	6,063	-	-
642 EATON RD	29,280	150,720	20,000	-
660 BONITA AVE	18,900	111,100	111,100	-
Total Expenditures	764,529	2,260,186	1,934,175	600,000
RESTRICTED FUND BALANCE	1,469,235	81,824	416,629	740,877
Total Estimated Requirements and Restricted Fund Balance	2,233,764	2,342,010	2,350,804	1,340,877

FUND 78 – MEASURE W

The revenue for this fund is derived from a voter approved special tax levy collected annually on parcels within the Los Angeles County Flood Control District. The tax is levied at a rate of 2.5 cents per square foot of impermeable area, except as exempted. The fund is anticipated to generate \$598,450 per year for Storm Water infrastructure projects, operations and maintenance. Budget Highlights include:

- Professional NPDES pollutant monitoring and reporting as required under the guidelines of the permit - \$194,000
- Catch Basin Grates & Filters – Under the MS4 Permit, the City is required to clean catch basins a number of times annually. The number of cleanings is based on the trash/sediment loading of the catch basin. Total Budget \$300,000

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


	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
MEASURE W FUND 78				
RESTRICTED FUND BALANCE	871,807	1,335,585	1,335,585	401,141
REVENUE				
311 PROPERTY TAX (SAFE CLEAN WATER)	597,016	598,000	598,421	598,450
341 USE OF MONEY & PROPERTY	45,473	5,000	117,000	100,000
359 STATE GRANT	60,766	675,000	675,000	-
Total Revenue	703,255	1,278,000	1,390,421	698,450
Total Available Funds	1,575,062	2,613,585	2,726,006	1,099,591
EXPENDITURES (4120/4341/4841)				
039 VEHICLES/RIDING EQUIPMENT & OUTFITTING	-	250,000	250,000	-
020 PROFESSIONAL SERVICES	-	-	-	-
024 NPDES	160,576	372,966	208,000	194,000
601 LONE HILL PARK (DESIGN)	60,766	1,514,234	1,475,000	-
813 STORM DRAINS	18,135	391,865	391,865	300,000
Total Expenditures	239,477	2,529,065	2,324,865	494,000
RESTRICTED FUND BALANCE	1,335,585	84,520	401,141	605,591
Total Estimated Requirements and Restricted Fund Balance	1,575,062	2,613,585	2,726,006	1,099,591

FUND 100 – CAPITAL ASSETS RESERVE

Funds are transferred into fund 100 from the General Fund in order to build up over time the financial capital necessary to replace and maintain future identified and scheduled City Facility and Infrastructure projects. Fiscal Year 2024-25 contribution of \$1,630,000

- Replacement vehicles - \$260,000 to replace vehicle that have reached the end of their useful life.
- City Hall Roof Replacement - \$400,000 for full system replacement, approximately 15,500 square feet.
- Industrial Loader - \$ 220,000 to replace equipment that has reached the end of its useful life

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
Capital Assets Reserve 100				
RESTRICTED FUND BALANCE	6,500,000	6,500,000 	6,500,000	7,567,149
REVENUE				
500 TRANSFERS IN FROM THE GENERAL FUND 001	-	1,595,000	1,595,000	1,630,000
Total Revenue	-	1,595,000	1,595,000	1,630,000
Total Available Funds	6,500,000	8,095,000	8,095,000	9,197,149
EXPENDITURES (4314)				
039 VEHICLES/RIDING EQUIPMENT & OUTFITTING	-	719,701	489,701	660,000
041 CAPITAL OUTLAY	-	221,650	38,150	220,000
Total Expenditures	-	941,351	527,851	880,000
RESTRICTED FUND BALANCE	6,500,000	7,153,649	7,567,149	8,317,149
Total Estimated Requirements and Restricted Fund Balance	6,500,000	8,095,000	8,095,000	9,197,149

FUND 101 – AMERICAN RESCUE PLAN ACT

The revenue from this fund comes from a Grant distribution through the Federal Government as part of the American Rescue Plan Act. The City is utilizing the funds to recapture lost revenues due to the effects of the pandemic lockdowns and public health measures.

The recaptured revenues must be used towards general governmental expenditures and not debt, or pension payments. The funds also cannot be used to build upon reserves.

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
ARPA FUND 101				
RESTRICTED FUND BALANCE	2,051,110	4,034,278	4,034,278	-
REVENUE				
359 FEDERAL GRANT (ARPA)	4,021,429	-	-	-
Total Revenue	4,021,429	-	-	-
Total Available Funds	6,072,539	4,034,278	4,034,278	-
EXPENDITURES (4190)				
010 ADVERTISING	-	67,000	67,000	-
014 INSURANCE	-	679,752	679,752	-
015 EQUIPMENT	-	70,211	50,000	-
016 PUBLICATION & DUES	-	48,000	42,995	-
020 PROFESSIONAL SERVICES	373,672	468,192	382,715	-
030 COMPUTER SUPPLIES	-	-	-	-
035 TECHNOLOGY SUBSCRIPTIONS & LICESENSES	287,033	426,001	352,956	-
038 EQUIPMENT (PUBLIC ACCESS)	15,000	-	-	-
EXPENDITURES (4210)				
020 PROFESSIONAL SERVICES (PUBLIC SAFETY CONTRACT LAW)	596,573	1,600,000	1,158,993	-
413 ANIMAL CONTROL SERVICES	-	224,783	224,783	-
EXPENDITURES (4310)				
020 PROFESSIONAL SERVICES (PUBLIC SAFETY CONTRACT LAW)	89,919	200,000	75,000	-
EXPENDITURES (4311)				
020 PROFESSIONAL SERVICES (PUBLIC SAFETY CONTRACT LAW)	96,325	160,000	160,000	-
EXPENDITURES (4314)				
039 EQUIPMENT	-	184,000	171,000	-
041 CAPITAL OUTLAY	104,147	150,715	134,000	-
EXPENDITURES (4342)				
020 PROFESSIONAL SERVICES (PUBLIC SAFETY CONTRACT LAW)	-	65,000	65,000	-
EXPENDITURES (4410)				
023 CONTRACT SERVICES	59,900	90,822	87,257	-
041 CAPITAL OUTLAY				
EXPENDITURES (4411)				
023 CONTRACT SERVICES	52,129	124,377	74,680	-
EXPENDITURES (4412)				
023 CONTRACT SERVICES	45,243	58,730	58,730	-
041 CAPITAL OUTLAY				
EXPENDITURES (4414)				
020 PROFESSIONAL SERVICES	8,583	44,814	44,814	-
023 CONTRACT SERVICES	94,417	111,583	111,583	-
041 CAPITAL OUTLAY				
EXPENDITURES (4420)				
034 RECREATION PROGRAMS	101,943	-	-	-
EXPENDITURES (4430)				
023 CONTRACT SERVICES	87,330	93,020	93,020	-
EXPENDITURES (4841)				
927 HORSE THEIF CANYON PARK	26,046	-	-	-
Total Expenditures	2,038,261	4,867,000	4,034,278	-
RESTRICTED FUND BALANCE	4,034,278	(832,722)	-	-
Total Estimated Requirements and Restricted Fund Balance	6,072,539	4,034,278	4,034,278	-

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.

- Capital Improvements to the Charter Oak Mobile Home Park - \$1,000,000
- Manufactured Housing Opportunity and Revitalization (M.O.R.E) Program - \$1,500,000
 - With MORE funds, the City proposed to assist thirty-one (31) very low-income (50% or below AMI) with rehab repairs to their units in the three (3) year term. Any owner-occupied unit from the five (5) mobile home parks within the City, meeting the income limits, can apply for a grant up to \$40,000. Priority will be given to income eligible residents who have cited violations to correct health and safety deficiencies. Second priority will be given to income eligible residents in need of accessibility upgrades, and third priority will be given to income eligible residents with energy efficiency upgrades, such as window replacements, roof replacements, etc.
- Façade Improvement Grant - \$210,000

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

	2022-23 ACTUAL	2023-24 APPROVED BUDGET	2023-24 REVISED ESTIMATE	2024-25 ADOPTED BUDGET
Housing Authority Trustee Administration Fund 113				
RESTRICTED FUND BALANCE	5,675,830	6,154,033	6,273,561	6,919,461
REVENUE				
341 USE OF MONEY & PROPERTY	1,990,809	1,825,000	1,820,000	1,825,000
356 GRANTS	-	1,500,000	-	1,500,000
369 REIMBURSEMENT (BOND DEBT)	487,918	-	487,918	-
Total Revenue	2,478,727	3,325,000	2,307,918	3,325,000
Total Available Funds	8,154,557	9,479,033	8,581,479	10,244,461
EXPENDITURES (4120/4411)				
012 CAR ALLOWANCE	-	3,000	-	-
014 INSURANCE	-	15,000	15,000	14,232
020 PROFESSIONAL SERVICES	916,782	3,350,000	595,000	3,715,600
033 SPECIAL DEPARTMENTAL SUPPLIES	-	1,000	1,000	1,000
049 DEBT SERVICE PAYMENT	487,917	486,688	486,688	487,107
101 FULL TIME PERSONNEL SALARIES	135,984	215,871	203,250	265,086
200 EMPLOYEE BENEFITS	40,313	82,500	61,080	95,604
506 OPERATION OF PROPERTY	300,000	550,000	300,000	300,000
101 Senior Management Analyst (003)	40,590	-	-	-
101 Management Analyst (004)	34,647	43,098	43,250	44,479
101 Management Aide (005)	-	34,677	34,750	70,433
101 Housing Coordinator (006)	-	75,000	62,000	85,500
Reimb City for Operation of Property (4120-506)	300,000	300,000	300,000	300,000
Total Expenditures	1,880,996	4,704,059	1,662,018	4,878,629
RESTRICTED FUND BALANCE	6,273,561	4,774,974	6,919,461	5,365,832
Total Estimated Requirements and Restricted Fund Balance	8,154,557	9,479,033	8,581,479	10,244,460



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GLOSSARY OF 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' 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 Budget The budget for capital expenditures such as the construction of new facilities, major renovations, or the purchase of large equipment. This is distinct from the operating budget.

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.

Encumbrance Obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is established

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.

Fund Balance The difference between assets and liabilities in a governmental fund. This term can be further divided into restricted, committed, assigned, and unassigned fund balances

GAAP (Generally Accepted Accounting Principles) The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

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. These transfers are not regarded as expenditures or revenues.

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.

Modified Accrual Basis An accounting method commonly used by government agencies that recognizes revenues when they become available and measurable, and expenditures when liabilities are incurred.

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.

Operating Budget The portion of a budget that pertains to daily operations, providing basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel.

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

Part Time Position A part time position is one in which an employee is budgeted to work less than 20 hours per week or for less than six months during the year. Part time employees do not receive benefits such as holiday, vacation, sick pay, retirement benefits, health insurance, etc. but do receive Medicare benefits and a portion of their earnings deposited in a deferred compensation plan instead of social security.

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

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

Proprietary Funds Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. Examples include enterprise funds and internal service funds

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 Bonds whose principal and interest are payable exclusively from earnings of a specific revenue source and which do not pledge the property, credit, or general tax revenue of the issuer.

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 Assessment A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to benefit primarily those properties.

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.

RESOLUTION 2024-46

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN DIMAS, COUNTY OF LOS ANGELES, ADOPTING A BUDGET FOR FISCAL YEAR 2024-25

WHEREAS, the City Manager has presented to the San Dimas City Council a proposed budget for Fiscal Year July 1, 2024-June 30, 2025; and

WHEREAS, the City Council of the City of San Dimas conducted a public meeting on April 23, 2024 and on May 14, 2024, to consider the Fiscal Year 2024-25 budget document; and

WHEREAS, the City Council of the City of San Dimas concluded its review and intends to approve and adopt the Fiscal Year 2024-25 budget for the City and the Capital Improvement Program.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the City Council of the City of San Dimas does hereby resolve that:

SECTION 1. The proposed Fiscal Year 2024-25 budget document entitled "2024-25 Operating and Capital Improvement Program Budget" and filed with the City Clerk with an expenditure budget of \$63,763,339, as prepared and submitted by the City Manager and as modified by the City Council, is hereby approved, adopted, and appropriated.

SECTION 2. The City Council recognizes that the proposed FY 2024-25 budget will require adjustments from time to time, and accordingly, the City Manager or his designee is authorized to act in accordance with established budget policies and procedures.

SECTION 3. That the City Clerk is instructed to forward a copy of the Resolution and the Fiscal Year 2024-25 Budget to the Auditor/Controller of the County of Los Angeles, in accordance with Section 53901 of the Government Code.

SECTION 4. The City Council authorizes the City Manager or his designee to correct any identified errors and omissions in the proposed FY 2024-25 budget document entitled "2024-25 Operating and Capital Improvement Program Budget" that relates to supporting information, descriptions, graphics, charts, definitions or spelling errors.

SECTION 5. The City Clerk shall certify as to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 11th, day of June 2024.



Emmett G. Badar, Mayor

ATTEST:



Debra Black, City Clerk

I, Debra Black, City Clerk, hereby certify that Resolution 2024-46 was adopted by the City Council of San Dimas at its regular meeting of June 11th, 2024 by the following vote:

AYES:	Badar, Bratakos, Vienna, Weber
NOES:	None
ABSENT:	Nakano
ABSTAIN:	None



Debra Black, City Clerk