

CITY OF SAN DIMAS



**ANNUAL CAPITAL & OPERATING BUDGET
ADOPTED 2018-2019**

THE FISCAL YEAR 2018-19
ANNUAL BUDGET
FOR THE CITY OF SAN DIMAS, CALIFORNIA

CITY COUNCIL

Curtis Morris, Mayor

John Ebiner, Mayor Pro Tem

Emmett Badar

Denis Bertone

Ryan Vienna

CITY OFFICIALS

Blaine Michaelis, City Manager

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

Larry Stevens, Assistant City Manager of Community Development

Krishna Patel, Director of Public Works

Hector Kistemann, Director of Parks & Recreation

Michael O'Brien, Administrative Services Manager

Mark Steres, City Attorney

City Council

CURTIS W. MORRIS, Mayor
JOHN EBINER, Mayor Pro Tem
EMMETT BADAR
DENIS BERTONE
RYAN A. VIENNA

City Manager

BLAINE M. MICHAELIS

Assistant City Manager

Treasurer/City Clerk
KENNETH J. DURAN



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

Director of Public Works
KRISHNA PATEL

**Director of Parks
and Recreation**
HECTOR M. KISTEMANN

City Attorney
MARK W. STERES

FISCAL YEAR 2018-19 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 2018-2019.

Keeping a focus on the city's financial future is an important priority. It is wise to anticipate the resources available to the city and to anticipate the accompanying operational costs of future public services and facilities. The financial strength of the city in 2018-19 has come from financial planning and decision making that occurred 5, 10 and 15 years ago. The city's budget picture 5 years from now very much depends on the thought we give to the financial issues of today. Staff will be holding financial planning sessions with the city council in the fall of 2018 to further focus on some strategic and prospective actions to strengthen the city's financial ability to address the core and critical public service needs we will have in the future.

2018-19 will be a very active year for us. In addition to the capital improvement projects the City continues to meet the daily service needs of the public.

I again express my continued appreciation to the City Council for their steady leadership and support in maintaining an enjoyable community and place to live. I also express appreciation to our employees – they are capable and dedicated to performing their work tasks with effectiveness. They are important to the success of our community. Appreciation also goes to the residents and businesses of San Dimas for their efforts to contribute to our collective success and quality of life.

Respectfully Submitted,

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

Blaine Michaels
City Manager

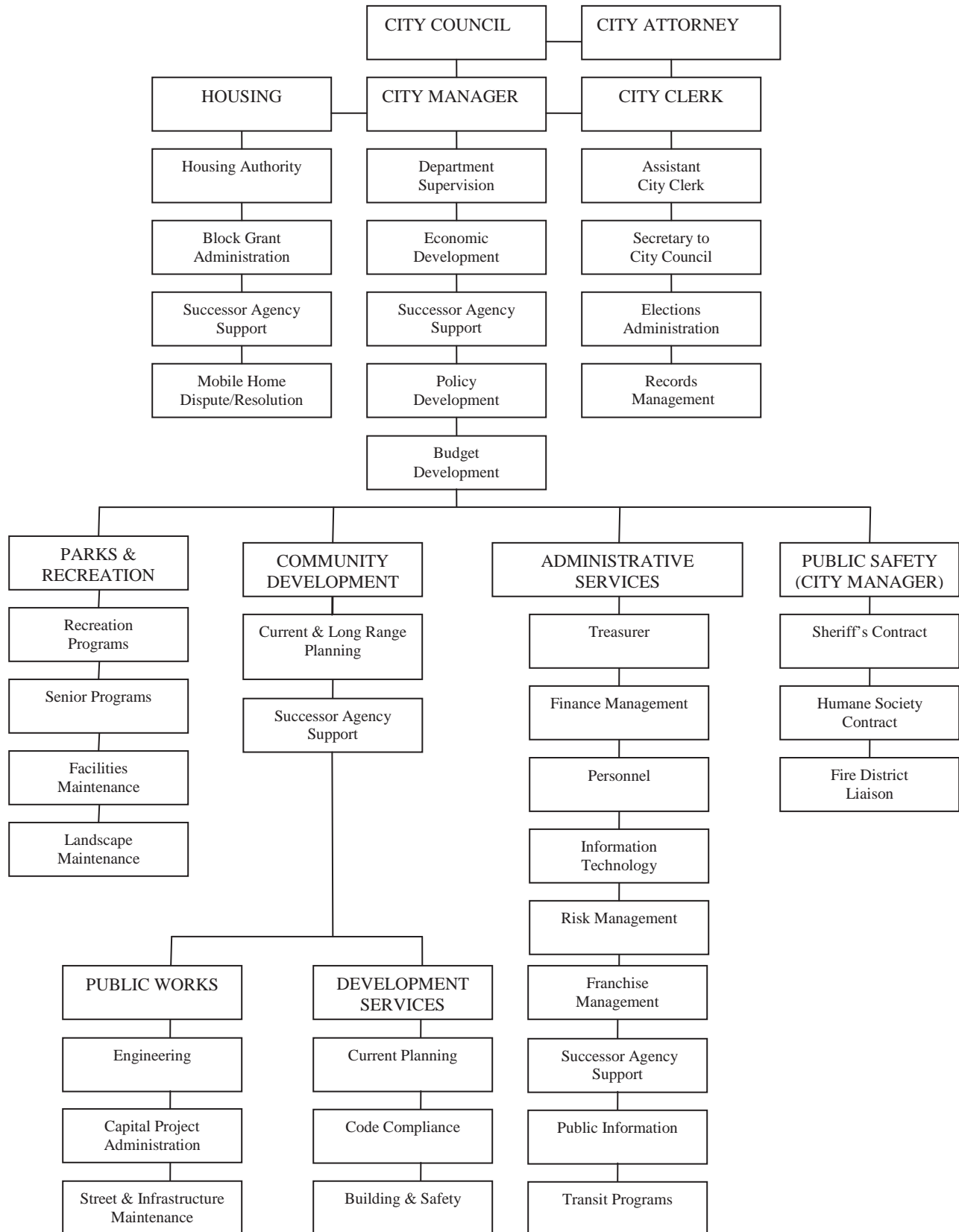
TABLE OF CONTENTS

	Introduction	
Organizational Chart		1
Budgeted Personnel Chart		2
Demographics		3
City Site Map		4
	All Funds - Fund Balance, Revenue and Expenditure Schedules	
Chart of Accounts		5
Fund Descriptions		6
Operating Funds		7-8
Capital Projects Funds		9-10
Debt Service Funds		11
Schedule 1: Summary of Estimated Fund Balances		12
Historical General Fund Reserves		13
Schedule 2: Summary of Estimated Revenues		14-16
Description of Revenues		17-18
Historical Revenue Trends - Taxes		19
Assessed Value of Taxable Property		20
2016-2017 City and Agency Revenues		21
Schedule 3: Summary of Estimated Expenditures		22-23
Long Term Debt		24
2016-2017 City and Agency Expenditures		25
Schedule 4: Summary of Fund Transfers In		26
Schedule 5: Summary of Fund Transfers Out		27
	General Fund - Detail of Revenues & Expenditures	
Budget Message		29-41
Detail of Revenues		43-45
Detail of Expenditures		46-53
	Special Funds - Detail of Revenues & Expenditures	
Gas Tax Fund 02		56-57
Walker House LLC Fund 03		58-59
City Hall/Community Building/Plaza Fund 04		60-61
Sewer Expansion Fund 06		62-63
City Wide Lighting Fund 07		64-65
Landscape Parcel Tax Fund 08		66-67
Infrastructure Fund 12		68-69
Community Park Development Fund 20		70-71
Open Space Districts Funds 21 - 23		72-75
Civic Center Parking District Funds 27 - 29		76-79
Housing Authority Successor Fund 34		80-81
Successor Agency Fund 38		82-83
Redevelopment Obligation Retirement Fund 39		84-85
Community Development Block Grant Fund 40		86-87
Citizen's Option for Public Safety (COPS) Fund 41		88-89
Golf Course Fund 53		90-91
Equipment Replacement Fund 70		91-92
Air Quality Management District (AQMD) Fund 71		93-94
Prop A Transit Fund 72		95-96
Prop C Transit Fund 73		98-99
Measure R Transit Fund 74		100-101
Open Space Maintenance Fund 75		102-103
Measure M Fund 76		104-105
Road Maintenance Rehabilitation Fund 77		106-107
Housing Authority Administration Fund 113		108-109
Glossary of Terms		111-114
Appendix - Appropriations Limit		115-116



ORGANIZATIONAL CHART
PERSONNEL CHART
DEMOGRAPHICS
SITE MAP

CITY OF SAN DIMAS ORGANIZATIONAL CHART



**CITY OF SAN DIMAS
BUDGETED PERSONNEL - FOR FISCAL YEAR 2018-19**

FULL TIME CLASSIFICATION BY DIVISION	# OF POSITIONS	PART TIME CLASSIFICATION BY DIVISION	# OF POSITIONS
CITY COUNCIL/CITY MANAGER		CITY MANAGER/ADMIN SERVICES	
COUNCIL MEMBER	5	PARKING ENFORCEMENT OFFICER	4
CITY MANAGER	1	PUBLIC INFORMATION OFFICER	1
ASSISTANT CITY CLERK	1	ADMINISTRATIVE INTERN	1
ADMINISTRATIVE SERVICES		COMMUNITY DEVELOPMENT	
ASST CITY MANAGER/DIR ADM SERV/CITY CLERK	1	HOUSING INTERN	1
ADMINISTRATIVE SERVICES MANAGER	1		
ACCOUNTING SUPERVISOR	1	DEVELOPMENT SERVICES	
SENIOR TECHNICIAN	1	ASSOCIATE PLANNER	1
ACCOUNTING TECHNICIAN	3	PLANNING INTERN	1
HUMAN RESOURCE SPECIALIST	1		
IT ADMINISTRATOR	1	PUBLIC WORKS	
PARKING CODE ENFORCEMENT OFFICER	1	ENGINEERING INTERN	1
COMMUNITY DEVELOPMENT		PARKS AND RECREATION	
ASSISTANT CITY MANAGER OF COMMUNITY DEV	1	BUILDING MAINTENANCE AIDE	8
ADMINISTRATIVE ANALYST	1	RECEPTIONIST SENIOR CENTER	1
		RECREATION LEADER	32
DEVELOPMENT SERVICES		DRILL TEAM INSTRUCTOR	1
PLANNING MANAGER	1	STUDENT UNION STAFF	4
SENIOR PLANNER	1	MAINTENANCE OPERATOR	1
ASSOCIATE PLANNER	1	SUPERVISING LIFEGUARD	1
ASSISTANT PLANNER	1	SENIOR LIFEGUARD	2
CODE COMPLIANCE OFFICER	2	LIFEGUARD	10
ADMINISTRATIVE SECRETARY	1	INSTRUCTOR	10
DEPARTMENTAL ASSISTANT	1	CASHIER	10
		FITNESS INSTRUCTORS	10
PUBLIC WORKS ADMINISTRATION AND ENGINEERING		ADMINISTRATIVE AIDE	1
DIRECTOR OF PUBLIC WORKS	1		
ENGINEERING MANAGER	1		
ASSOCIATE ENGINEER	1		
ASSISTANT ENGINEER	1		
ENVIRONMENTAL SERVICES COORDINATOR	1		
ADMINISTRATIVE AIDE	1		
PUBLIC WORKS INSPECTOR	1		
ADMINISTRATIVE SECRETARY	1		
BUILDING AND SAFETY			
BUILDING & SAFETY SUPERINTENDENT	1		
BUILDING INSPECTOR/PLANS EXAMINER	1		
BUILDING INSPECTOR	1		
BUILDING PERMIT TECHNICIAN II	1		
PW STREET & VEHICLE MAINT/TRAFFIC CONTROL			
PUBLIC WORKS MAINTENANCE SUPERINTENDENT	1		
PUBLIC WORKS SUPERVISOR	1		
EQUIPMENT OPERATOR	1		
STREET MAINTENANCE WORKER I & II	4		
EQUIPMENT MECHANIC	1		
PARKS AND RECREATION			
DIRECTOR OF PARKS AND RECREATION	1		
FACILITIES MANAGER	1		
RECREATION SERVICES MANAGER	1		
LANDSCAPE MAINTENANCE MANAGER	1		
FACILITIES MAINTENANCE SUPERVISOR	1		
LANDSCAPE MAINTENANCE SUPERVISOR	1		
RECREATION SUPERVISOR	1		
MUNICIPAL ARBORIST	1		
FACILITIES MAINTENANCE WORKER I & II	3		
LANDSCAPE MAINTENANCE WORKER I & II	4		
EQUIPMENT OPERATOR	1	*Note: Several Part Time Positions Are	
RECREATION COORDINATOR	3	Seasonal for Parks & Recreation	
DEPARTMENTAL ASSISTANT	2		
OFFICE ASSISTANT	1		
TOTAL FULL TIME BUDGETED POSITIONS	69	TOTAL PART TIME BUDGETED POSITIONS	101

SAN DIMAS DEMOGRAPHICS

Based on Census Data	<u>2010</u>
City Population.....	33,371
Area (Square Miles).....	15.43
Median Age.....	37.30

Median Household Income.....	\$63,526
Per Capita Income.....	\$28,379
TOTAL HOUSEHOLDS.....	\$12,163

DISTANCE TO REGIONAL TRANSPORTATION HUBS

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

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

Transportation Services

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

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

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

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

PERCENT OF POPULATION BY AGE GROUP

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

EMPLOYMENT BY OCCUPATION

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

POPULATION BY INCOME LEVEL

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

POPULATION BY HIGHEST EDUCATIONAL LEVEL

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

POPULATION BY RACE

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

DISTANCES TO CENTERS OF EMPLOYMENT

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

2010 HOUSEHOLDS BY INCOME

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

Educational Resources

Bonita Unified School District

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

Colleges in San Dimas

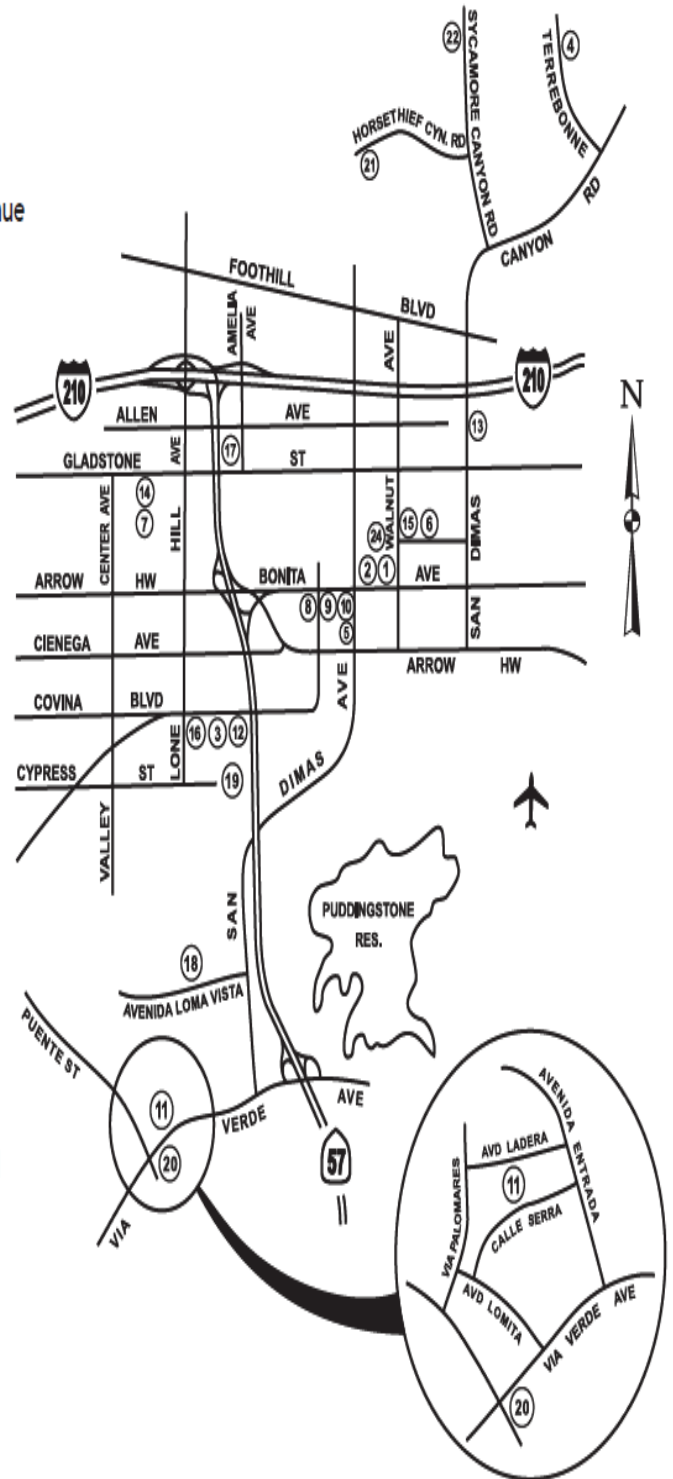
Life Pacific College

Colleges Located within 10 MI. of San Dimas

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

City of San Dimas Site Map

1. San Dimas City Hall, 245 E. Bonita Avenue
2. Community Building, 245 E. Bonita Avenue
Civic Center Park, 245 E. Bonita Avenue
Senior Citizen/Community Center, 201 E. Bonita Avenue
3. San Dimas 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





**ALL FUNDS - FUND BALANCE
REVENUE AND EXPENDITURE SCHEDULES**

CHART OF ACCOUNTS

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

OPERATING FUNDS

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

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

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

CAPITAL PROJECTS FUNDS

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

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

CAPITAL PROJECTS FUNDS (Continued)

- **Measure M Fund** – this fund is used to account for receipts and expenditures of monies apportioned to the City under Measure M, a voter approved retail transactions and use tax at the rate of (0.5%). This money is restricted to expenditures that maintain and improve City streets and for transportation services.
- **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.

DEBT SERVICE FUNDS

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

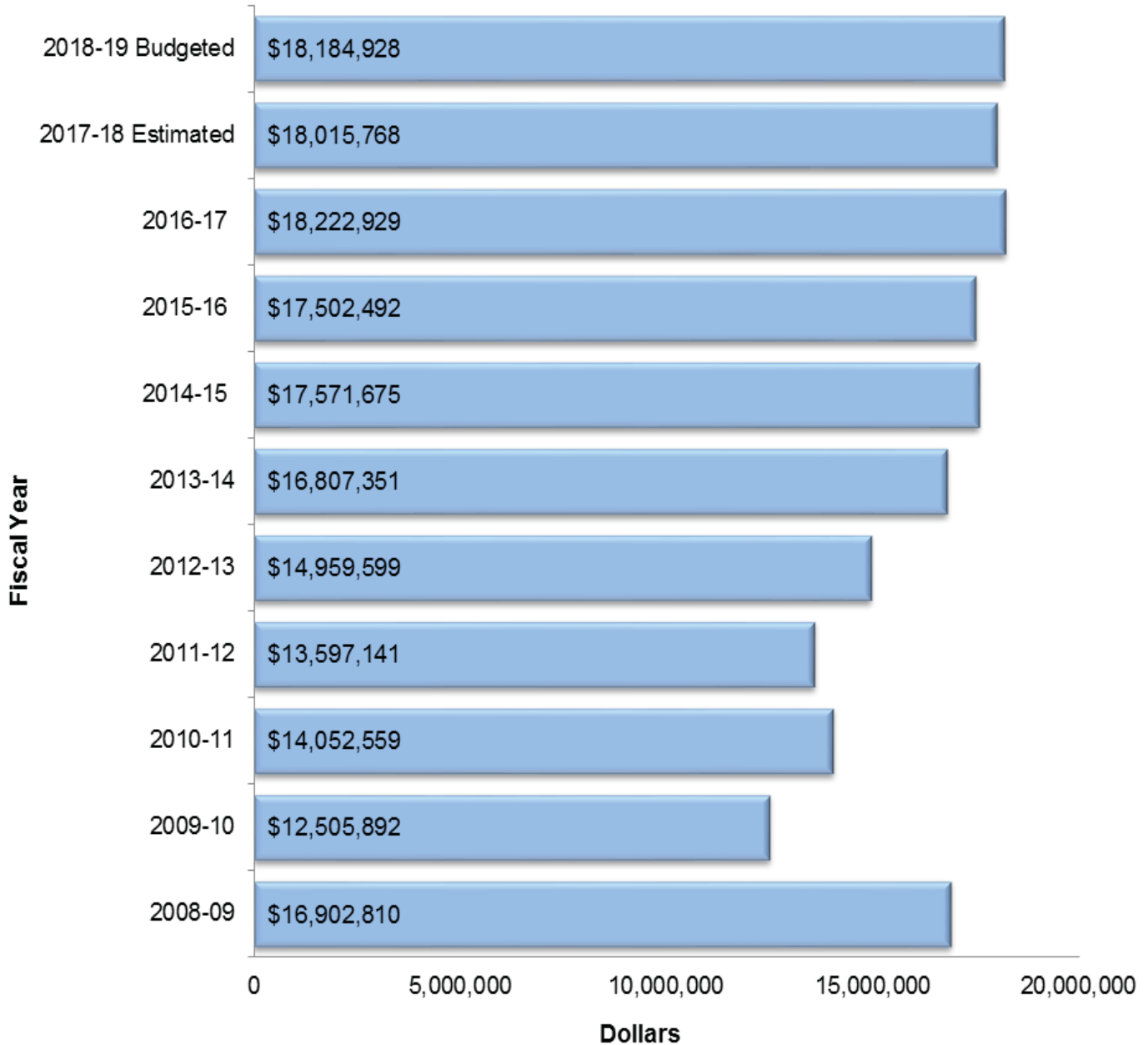
- **City Hall –Community Building – Plaza Fund** –this fund is used to account for debt service payments associated with the renovation of the San Dimas Civic Center the was re-opened as the City Hall, the Plaza and Community Building in April 2011.
- **Civic Center Parking District Redemption Fund** – this fund is used to account for the debt service payments associated with the improvements in the Puddingstone Parking District.
- **Housing Authority** – this fund is used to account for debt service payments associated with the 1998 Mobile Home Park Revenue Bonds. The bonds were issued to finance the Authority’s acquisition of a mobile home park know as Charter Oak Mobile Home Estates.

CITY OF SAN DIMAS
SCHEDULE 1: SUMMARY OF ESTIMATED ENDING BALANCES
AND TRANSACTIONS FOR FISCAL YEAR 2018-19

FUNDS	ESTIMATED BEGINNING 7/1/2018	ESTIMATED REVENUES 2018-19	TRANSFER IN 2018-19	TRANSFER OUT 2018-19	ESTIMATED EXPENDITURES 2018-19	USE OF RESERVES 2018-19	ESTIMATED ENDING BAL 6/30/2019
01 General	18,015,768	23,304,250	367,200	1,967,830	21,534,460	-	18,184,928
02 Gas Tax	583,506	751,889	-	225,000	770,000	-	340,395
03 Walker House	336,720	170,370	-	-	145,600	-	361,490
04 City Hall/CB	-	-	742,785	-	742,785	-	-
06 Sewer	1,244,465	53,329	-	-	87,000	-	1,210,794
07 Lighting	1,709,357	1,392,000	-	125,000	1,519,000	-	1,457,357
08 L/S Parcel Tax	-	906,150	122,100	-	1,028,250	-	-
12 Infrastructure	2,532,385	447,000	6,158	-	2,985,543	-	-
20 Comm Park/Fac	-	28,751	47,000	28,751	47,000	-	-
21 Open Sp #1	-	330,000	-	-	330,000	-	-
22 Open Sp #2	270,508	250,000	-	-	-	-	520,508
23 Open Sp #3	-	-	-	-	-	-	-
27 CC Pkg Dist	9,106	-	-	-	-	-	9,106
28 CC Redemption	235	-	-	-	-	-	235
29 CC Reserve	-	-	-	-	-	-	-
40 CDBG	-	274,265	-	-	274,265	-	-
41 COPS	135,561	100,000	-	-	235,561	-	-
53 Golf Course	214,712	760,000	-	-	569,600	-	405,112
70 Equipment Replacement	432,528	-	850,830	-	909,000	-	374,358
71 AQMD	186,237	146,000	-	2,200	121,000	-	209,037
72 Prop A	485,943	675,200	-	-	731,900	-	429,243
73 Prop C	500,675	562,500	-	-	342,500	-	720,675
74 Measure R	696,760	421,700	-	-	805,000	-	313,460
75 Open Space Mnt	27,987	44,260	-	-	53,090	-	19,157
76 Measure M	384,800	474,882	-	-	75,000	-	784,682
77 Road Maint. Rehab Act	201,081	578,754	-	-	779,835	-	-
ALL CITY FUNDS TOTAL	27,968,334	31,671,300	2,136,073	2,348,781	34,086,389	-	25,340,537
34 HOUSING AUTHORITY SUCCESSOR TOTAL	3,585,482	113,388	212,708	-	497,780	-	3,413,798
113 Housing Authority	4,982,989	1,261,200	-	-	881,425	-	5,362,764
38 /39 SUCCESSOR AGENCY TOTAL	1,316,365	1,903,236	-	-	1,900,736	-	1,318,865
GRAND TOTAL CITY AND ENTITIES	37,853,170	34,949,124	2,348,781	2,348,781	37,366,330	-	35,435,964

HISTORICAL GENERAL FUND RESERVES

The City's goal is to maintain a minimum balance of equal to or greater than 78 percent of the General Fund operating budget. The budgeted General Fund Reserve for 2018-19 is \$18,184,928 which would represent 77.38 percent of the 2018-19 General Fund operating expenditures and transfers out. A multi-year comparison of this reserve is shown below:



CITY OF SAN DIMAS
SCHEDULE 2: SUMMARY OF ESTIMATED REVENUES BY FUND
AND SOURCE FOR FISCAL YEAR 2018-19

GENERAL FUND	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 ESTIMATED REVENUES	2018-19 ADOPTED BUDGET
TAXES				
Property Taxes less Administrative Fees	2,891,893	2,953,000	3,035,592	3,090,000
Residual Tax Distribution	371,482	370,000	375,000	380,000
Motor Vehicle In Lieu Triple Flip	3,542,795	3,600,000	3,681,858	3,700,000
Sales Tax	5,905,799	6,051,172	6,465,000	6,429,000
Sales Tax Prop 172	277,500	270,000	289,000	296,000
Franchise Tax	2,157,250	2,171,800	2,205,145	2,219,000
Business License Tax/Film Permits	410,337	472,500	479,500	494,000
PEG Tax	78,615	80,000	74,000	74,000
Transient Occupancy Tax	1,630,226	1,613,000	1,613,000	1,626,000
Documentary Stamp/Transfer Tax	215,443	175,000	175,000	185,000
Sub-Total	17,481,340	17,756,472	18,393,095	18,493,000
LICENSES AND PERMITS				
Building Permits	930,459	405,100	633,165	561,700
Inspection/Street Permits Eng	142,299	25,000	166,000	25,000
Annual Parking Permits	20,193	18,500	20,000	20,500
Temporary Parking Permits	190,949	190,000	195,000	195,000
Bingo Permits	75	100	25	100
Storm Water Inspection Permit	15,619	25,000	-	-
Sub-Total	1,299,594	663,700	1,014,190	802,300
FINES AND PENALTIES				
Local Ord Violations	5,347	10,000	10,000	10,000
Motor Vehicle Violations	118,992	130,000	120,000	120,000
Miscellaneous Offenses	2,766	2,000	2,200	2,400
Parking Citations	156,065	160,000	200,000	175,000
Parking Bail	60,756	80,000	75,000	75,000
Administrative Citations	3,473	5,000	3,000	3,500
Sub-Total	347,399	387,000	410,200	385,900
USE OF MONEY & PROPERTY				
Interest	88,454	200,000	200,000	200,000
Building Rentals	111,995	115,000	125,000	125,000
Adair Lease/Loan	33,999	34,500	34,500	34,600
Principal from/Int Loan Repay Sycamore Proj	-	14,880	11,242	13,404
Principal from Golf Course PY Loans	239,140	295,900	312,200	298,000
Principal from Walker House Loan	-	104,912	104,912	1,063,538
Sub-Total	473,588	765,192	787,854	1,734,542
INTERGOVERNMENTAL				
Motor Vehicle License Fees Excess/Mo	15,296	15,000	18,019	15,000
Homeowners Exemption	17,298	19,000	18,000	18,000
Homeless Plan Development Grant	-	-	-	30,000
Oil Payment Program/UOBG	9,718	9,613	9,613	9,600
Metro Open Streets Grant	-	596,000	125,000	-
Recycling Grant Mkt Sites	17,916	8,900	8,900	8,900
U.S.D.A. Summer Lunch Program	9,356	10,500	9,500	10,500
Sub-Total	69,584	659,013	189,032	92,000

CITY OF SAN DIMAS
SCHEDULE 2: SUMMARY OF ESTIMATED REVENUES BY FUND
AND SOURCE FOR FISCAL YEAR 2018-19

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 ESTIMATED REVENUES	2018-19 ADOPTED BUDGET
CHARGES FOR CURRENT SERVICES				
Zoning/Subdivision Fees/Monument Fees	11,638	15,000	18,000	16,000
DPRB Fees	10,146	10,000	12,000	12,000
Miscellaneous Planning Fees	3,260	2,500	4,500	3,000
Public Hearing Notice Sign	1,640	1,500	2,750	2,000
Misc/Overhead Chgs Dev Svcs	3,600	1,500	1,500	1,500
Administration of Prop A/C/Measure R	129,458	150,000	150,000	150,000
Administration Fees for Staff fr WH 03	25,000	25,000	25,000	25,000
Administration Fee for Serv Charter Oak Pk	300,000	300,000	300,000	300,000
Administration of Oil Payment Prog/UOBG	8,451	-	-	-
Auto Impound Storage Fees	9,021	8,000	8,000	8,000
Street/Sidewalk/Sign Rep/PW Serv Chg	6,098	1,500	4,963	1,500
Sale of Maps & Publications	284	500	500	500
Sub-Total	508,596	515,500	527,213	519,500
RECREATION FEES & CHARGES				
Recreation Fees & Charges	572,284	560,500	605,750	587,400
Sub-Total	572,284	560,500	605,750	587,400
SWIM & RACQUET CLUB FEES				
Swim & Racquet Park Fees	171,972	238,540	199,550	236,800
BUSD Boosters Contribution	38,028	38,028	38,028	38,028
Sub-Total	210,000	276,568	237,578	274,828
REFUNDS\REIMBURSEMENTS				
WC/Gen Liability Insurance Refund	155,894	6,783	6,783	-
Mandated Costs	5,437	-	11,500	-
Reimbursement Services Waste Management	-	-	75,000	75,000
Brasada Homes Reimb. Associate Engineer	-	-	23,140	46,280
Administrative Costs Successor Agency	94,927	80,000	100,000	100,000
Administrative Costs Housing Authority	25,000	25,000	20,000	25,000
BUSD School Resource Officer Contrib	135,967	142,000	142,000	148,000
BUSD GAAP Contribution	20,000	-	-	-
Sr Citizen Club Bingo Contribution	3,000	3,000	3,000	3,000
Miscellaneous	12,304	5,000	5,000	17,500
Sub-Total	452,529	261,783	386,423	414,780
TOTAL GENERAL FUND REVENUE	21,414,914	21,845,728	22,551,335	23,304,250
TRANSFERS IN FROM				
Transfer from Gas Tax Fund 02	225,000	225,000	225,000	225,000
Transfer from Lighting District Fund 07	125,000	125,000	125,000	125,000
Transfer from Community Parks & Facility	14,487	-	12,334	15,000
Transfer from AQMD Fund 71	2,180	2,176	2,200	2,200
Sub-Total	366,667	352,176	364,534	367,200
SUB-TOTAL GENERAL FUND REVENUES/TRANSFERS	21,781,581	22,197,904	22,915,869	23,671,450

**CITY OF SAN DIMAS
SCHEDULE 2: SUMMARY OF ESTIMATED REVENUES BY FUND
AND SOURCE FOR FISCAL YEAR 2018-19**

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 ESTIMATED REVENUES	2018-19 ADOPTED BUDGET
SPECIAL CITY FUNDS				
02 State Gas Tax 2103, 2105, 2106, 2107, 2107.5	661,849	767,358	759,012	751,889
03 Walker House Fund	171,758	173,170	170,370	170,370
04 City Hall/CB/Plaza Fund	-	-	-	-
06 Sewer Construction	95,179	53,329	58,509	53,329
07 City Wide Lighting District	1,308,598	1,142,000	1,142,000	1,392,000
08 Landscape Parcel Tax	846,238	872,909	872,909	906,150
12 Infrastructure Replacement	59,722	769,000	3,343,716	447,000
20 Community Parks & Fac Development	16,587	-	866,259	28,751
21 Open Space District #1	-	-	-	330,000
22 Open Space District #2	104,325	-	516,500	250,000
23 Open Space District #3	-	-	-	-
27 Civic Center Parking District	16,464	-	-	-
28 Civic Center Pkg Dist Redemption	8,300	-	-	-
40 Community Development Block Grt	184,098	138,570	188,570	274,265
41 Citizen's Option for Public Safety	129,869	100,000	139,416	100,000
53 Golf Course	642,769	600,000	638,000	760,000
70 Equipment Replacement	2,518	-	-	-
71 Air Quality Management District	44,912	43,650	46,000	146,000
72 Prop A Transit	638,640	638,649	638,649	675,200
73 Prop C Transit	539,851	532,500	532,500	562,500
74 Measure R	403,899	398,700	398,700	421,700
75 Open Space Maintenance	44,144	44,260	44,260	44,260
76 Measure M	-	404,800	404,800	474,882
77 Road Maint. Rehab Act.	-	198,200	201,081	578,754
TOTAL SPECIAL CITY FUNDS	5,919,720	6,877,095	10,961,251	8,367,050
SPECIAL CITY FUNDS TRANSFERS IN				
Transfer to City Hall/Comm Bldg/Plaza Fund (04)	727,419	745,660	743,852	742,785
Transfer to Landscape Parcel Tax Fund (08)	-	-	15,125	122,100
Transfer to Infrastructure Fund (012)	-	10,000	10,000	6,158
Transfer to Comm. Pks. & Fac. Dev. Fund (20)	-	-	27,784	47,000
Transfer to Open Space Dist (North & West) Fund (21)	7,807	-	7,800	-
Transfer to Civic Center Parking Dist Fund (27)	781	-	-	-
Transfer in to Housing Authority Successor Fund (34)	-	20,982	20,982	212,708
Transfer to Equipment Replacement Fund (70)	-	-	160,000	850,830
SUB-TOTAL SPECIAL CITY FUNDS TRANSFERS IN	736,007	776,642	985,543	1,981,581
USE OF GENERAL FUND RESERVES				
Transfer to Infrastructure Fund (012)	1,254,985	-	655,000	-
Transfer to Comm. Pks. & Fac. Dev. Fund (20)	360,912	-	-	-
Transfer to Open Space Dist. #1 Fund (21)	-	-	-	-
Transfer to Open Space Dist. #2 Fund (22)	-	1,151,835	1,151,835	-
SUB-TOTAL TRANSFERS IN FROM RESERVES	1,615,897	1,151,835	1,806,835	-
GRAND TOTAL ALL CITY FUNDS REVENUE/TRANSFERS	30,053,205	31,003,476	36,669,498	34,020,081
OTHER ENTITIES				
34 HOUSING AUTHORITY SUCCESSOR TOTAL	1,587,658	414,780	1,203,680	113,388
38/39 SUCCESSOR AGENCY TOTAL	2,027,822	1,212,103	1,214,603	1,903,236
113 HOUSING AUTHORITY	1,003,967	1,261,200	1,261,200	1,261,200
GRAND TOTAL ALL CITY AND ENTITIES REVENUE/TRANSFERS	34,672,652	33,891,559	40,348,981	37,297,905

DESCRIPTION OF REVENUES

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

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

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

Other Taxes are collected locally, which include:

- **Business License Tax** that is collected from businesses for conducting business within the City. The tax rates are adjusted every April by a cost of living factor.
- **Franchise Fees** that are paid by electric, water and gas public utility companies, as well as the private cable television provider for the use of City right-of-way and for wear and tear to the City's streets.
- **Real Property Transfer Tax**, at a rate of \$1.10 per \$1,000, is collected by the County tax collector. The amount collected is based upon the value of the property transferred. One-half (0.5) of this tax is remitted to the City.
- **Sales Tax**, at the current rate of 9.50 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) one percent.
- **Transient Occupancy Tax**, at a rate of 12 percent, is collected from the operators of hotels, motels and campgrounds located within San Dimas City limits. The tax is imposed on guests who are temporary users of City services while occupying a room in a lodging facility located in the City.

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

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

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

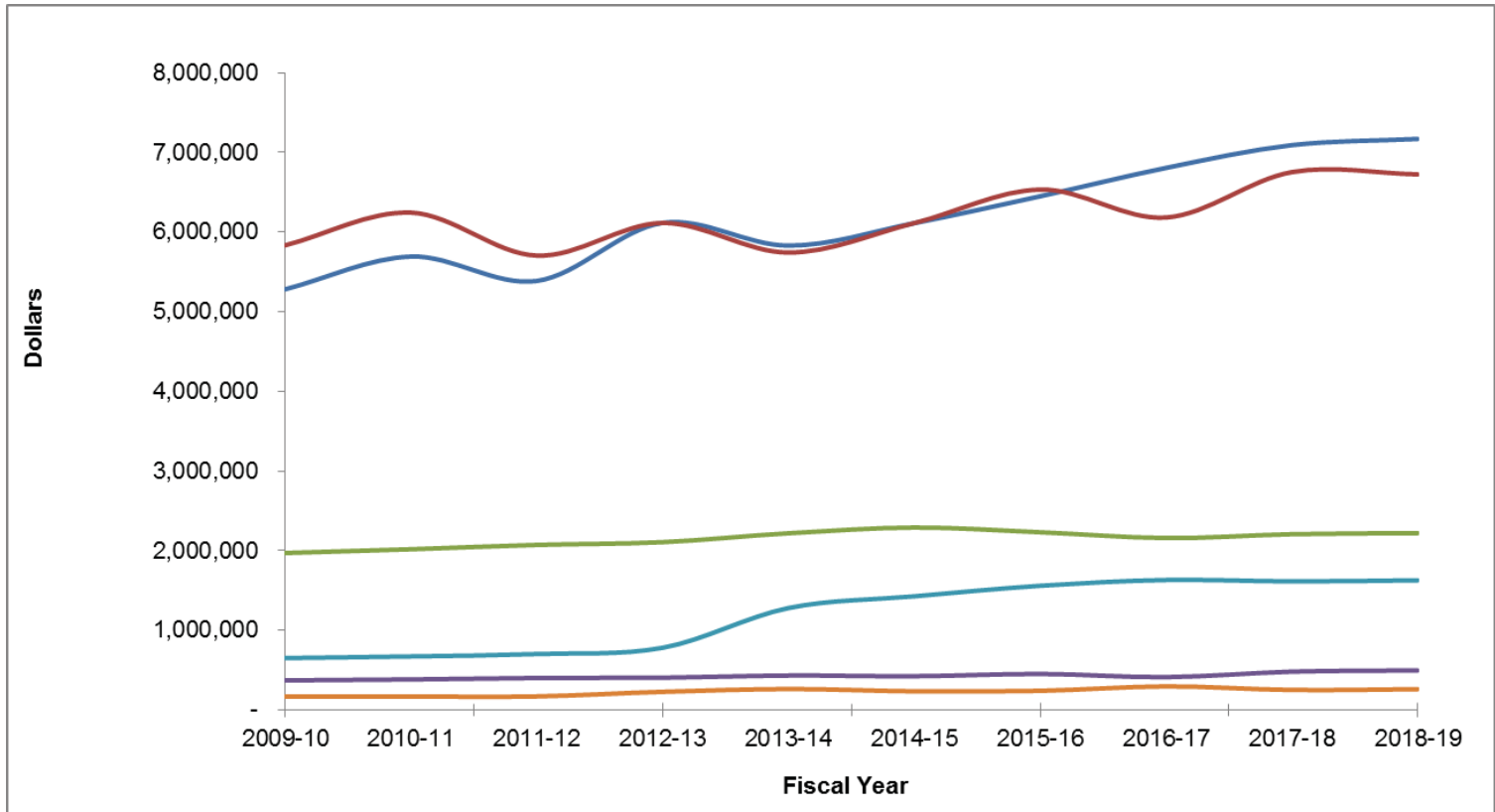
Revenue From Other Agencies is received and includes:

- **State Gas Tax** is received monthly on a per capita basis and a fixed annual amount based on population.
- **Proposition A Local Return, Proposition C Local Return 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.
- **Road Maintenance & Rehabilitation Act** would impose increases in the cost per gallon of motor vehicle fuel to go along with a varying vehicle license fee based on vehicle value.

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

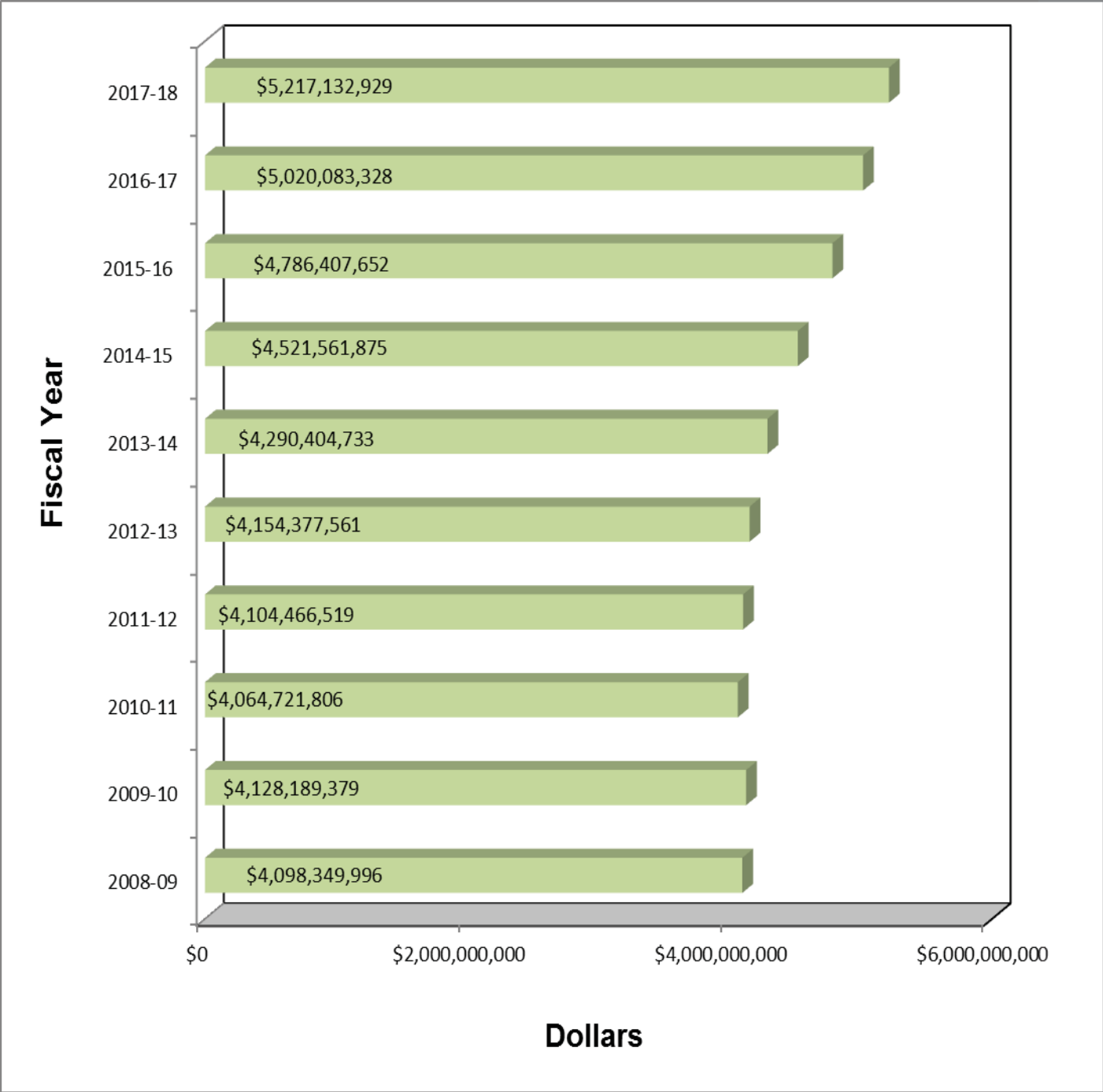
- **Administrative Fees** are collected for the administration of Prop A, C, and Measure R programs and staff time associated with the administration of the Walker House and Charter Oak Park.
- **Recreation Fees** include registration and course fees for a wide variety of programs, including youth and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

HISTORICAL REVENUE TRENDS - TAXES



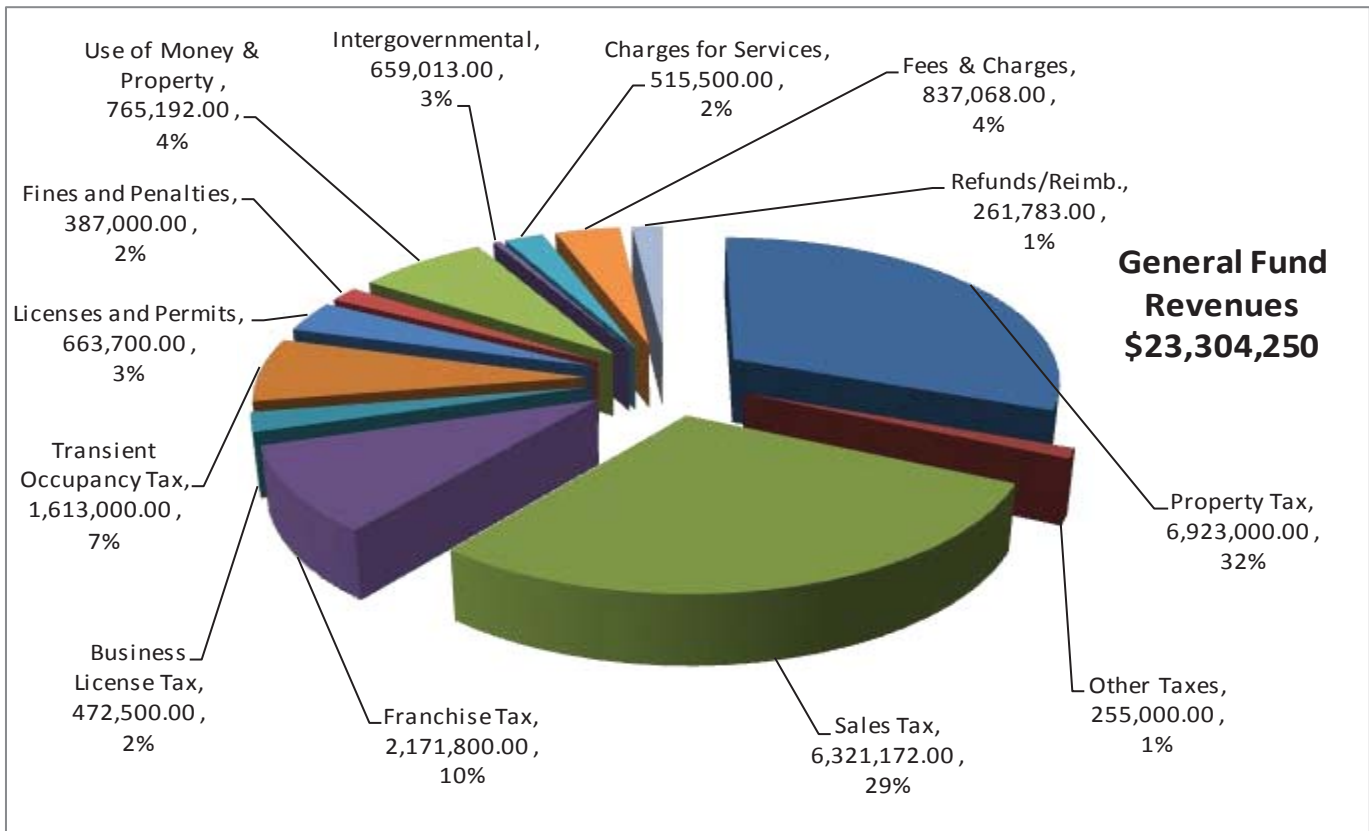
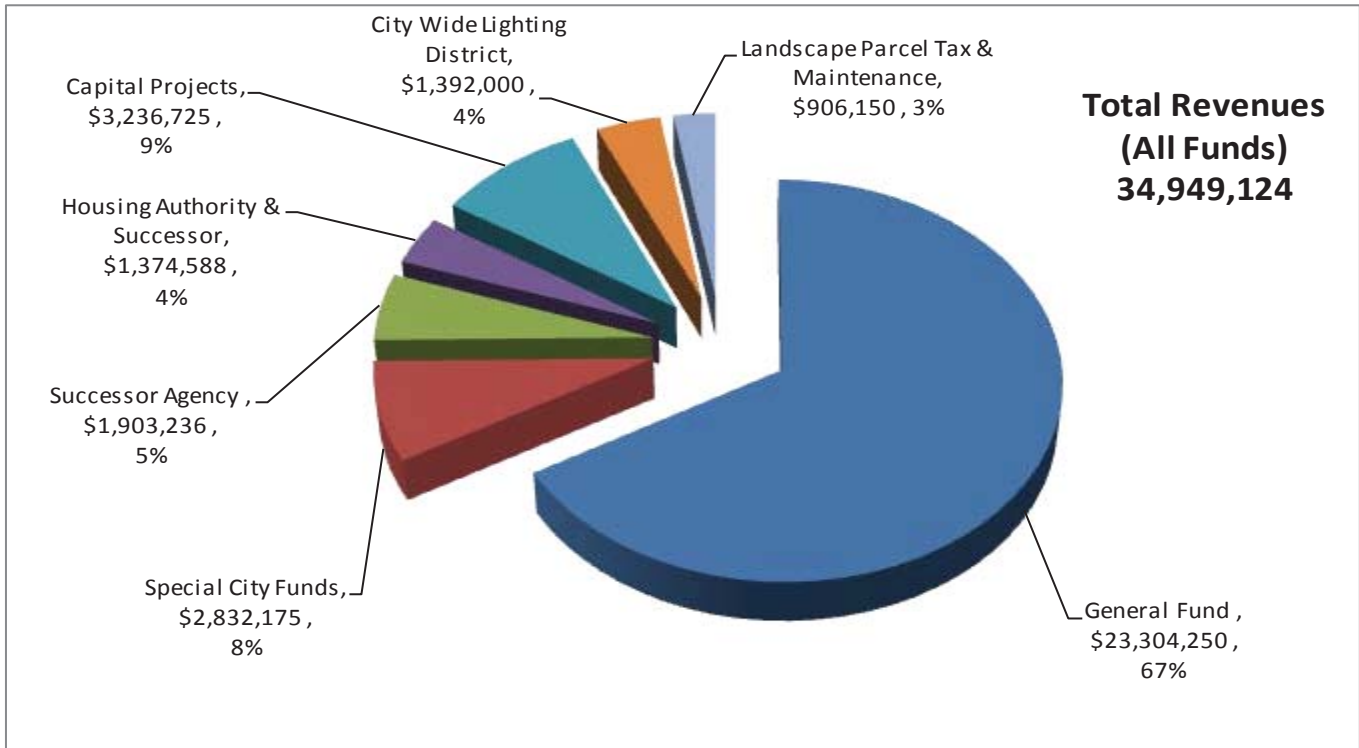
		2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
■	Property Tax	\$5,281,519	\$5,692,697	\$5,386,819	\$6,116,298	\$5,830,247	6,112,582	6,450,221	6,806,170	7,092,450	7,170,000
■	Sales Tax	\$5,833,526	\$6,244,310	\$5,704,431	\$6,114,281	\$5,742,751	6,113,370	6,534,672	6,183,299	6,754,000	6,725,000
■	Franchise Tax	\$1,969,421	\$2,016,079	\$2,071,099	\$2,105,262	\$2,217,442	2,288,824	2,230,072	2,157,250	2,205,145	2,219,000
■	Business License Tax	\$369,566	\$380,807	\$399,049	\$403,471	\$430,500	421,744	450,041	410,337	479,500	494,000
■	Occupancy Tax	\$649,359	\$669,995	\$699,916	\$779,370	\$1,278,411	1,425,666	1,558,201	1,630,226	1,613,000	1,626,000
■	Other Taxes	\$165,633	\$167,290	\$168,576	\$225,489	\$260,889	231,978	238,442	294,058	249,000	259,000

ASSESSED VALUE OF TAXABLE PROPERTY



Source: 2016-17 HDL Property Tax Report

2018-19 City and Agency Revenues



CITY OF SAN DIMAS
SCHEDULE 3: SUMMARY OF ESTIMATED EXPENDITURES BY FUND
FUNCTION AND ACTIVITY FOR FISCAL YEAR 2018-19

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 ESTIMATED EXPENDITURES	2018-19 ADOPTED BUDGET
GENERAL GOVERNMENT				
4110 City Council	58,236	58,720	60,720	60,720
4120 City Manager	381,677	349,704	355,204	361,423
4150 Administrative Services	968,020	1,093,286	1,063,616	1,164,800
4170 City Attorney	110,545	130,000	246,000	230,000
4180 Economic Development	-	40,000	31,000	37,000
4190 General Services	4,066,305	4,289,343	4,318,922	4,243,937
Sub-Total	5,584,783	5,961,053	6,075,462	6,097,880
PUBLIC SAFETY				
4210 Public Safety	6,390,899	6,597,348	6,581,925	6,856,052
4211 Risk Management/Law Enforce.	184	1,000	10,000	1,000
4212 Emergency Services	22,246	58,700	32,894	73,250
Sub-Total	6,413,329	6,657,048	6,624,819	6,930,302
COMMUNITY DEVELOPMENT SERVICES				
4308 Community Development	368,698	1,222,199	469,239	642,546
4309 Development Services	609,073	721,624	647,449	732,770
4310 Administration and Engineering	706,260	836,069	824,122	956,140
4311 Building and Safety	471,787	491,376	467,011	464,520
4341 Street Maintenance	683,365	948,394	887,964	1,028,127
4342 Vehicle Maintenance	276,370	335,327	305,327	304,767
4345 Traffic Control	194,062	254,791	268,100	289,160
Sub-Total	3,309,615	4,809,780	3,869,212	4,418,030
PARKS & RECREATION				
4410 Facilities	606,833	668,760	665,029	686,088
4411 Civic Center	204,415	233,710	197,150	338,020
4412 Senior Center	111,898	116,900	115,720	109,200
4414 Park Maintenance	281,125	303,286	297,118	327,587
4415 Parkways & Trees	481,778	542,204	547,179	566,231
4420 Recreation	1,300,804	1,431,269	1,433,874	1,496,327
4430 Swim & Racquet Park	420,753	529,166	510,089	564,795
Sub-Total	3,407,606	3,825,295	3,766,159	4,088,248
TOTAL GENERAL FUND EXPENSE	18,715,333	21,253,176	20,335,652	21,534,460
TRANSFERS OUT				
Transfer to City Hall Fund 04	727,419	745,660	743,852	742,785
Transfer to Landscape Maint. Fund 08	-	-	15,125	108,349
Transfer to Infrastructure Fund 12	-	10,000	10,000	6,158
Transfer to Community Park Fund 20	-	-	27,784	47,000
Transfer to Housing Fund 34 (20% loan set aside)	-	20,982	20,982	212,708
Transfer to Equipment Repl Fund 70	-	-	-	850,830
Sub-Total Transfers Out	727,419	776,642	817,743	1,967,830
USE OF RESERVES				
Transfer to Infrastructure Fund 12	1,254,985	-	655,000	-
Transfer to Community Park Fund 20	360,912	-	-	-
Transfer to Open Space District # 1	7,806	-	7,800	-
Transfer to Open Space District # 2	-	1,151,835	1,151,835	-
Transfer to Equipment Repl Fund 70	-	-	160,000	-
Sub-Total Use of Reserves	1,623,703	1,151,835	1,974,635	-
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS	21,066,455	23,181,653	23,128,030	23,502,290

CITY OF SAN DIMAS
SCHEDULE 3: SUMMARY OF ESTIMATED EXPENDITURES BY FUND
FUNCTION AND ACTIVITY FOR FISCAL YEAR 2018-19

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 ESTIMATED EXPENDITURES	2018-19 ADOPTED BUDGET
SPECIAL CITY FUNDS				
02 State Gas Tax 2105, 2106, 2107	599,742	810,000	1,435,000	770,000
03 Walker House	123,650	111,325	154,120	145,600
04 City Hall/CB/Plaza Fund	727,419	745,660	743,852	742,785
06 Sewer Construction	30,613	157,000	47,000	87,000
07 City Wide Lighting District	1,542,967	1,064,500	1,359,500	1,519,000
08 Landscape Parcel Tax	854,693	919,450	1,008,850	1,028,250
12 Infrastructure Replacement	3,000,513	1,599,295	3,206,584	2,985,543
20 Community Parks & Fac Dev	591,060	25,500	881,709	47,000
21 Open Space District #1	15,258	7,800	7,800	330,000
22 Open Space District #2	175,429	1,187,925	2,491,921	-
27 Civic Center Parking District	4,039	-	4,100	-
28 Civic Center Pkg Dist Redemption	8,065	-	-	-
40 Community Development Block Grt	184,098	138,570	188,570	274,265
41 Citizen's Option for Public Safety	91,009	159,185	100,900	235,561
53 Golf Course	471,547	530,000	862,750	569,600
70 Equipment Replacement	145,782	370,000	323,724	909,000
71 Air Quality Management District	1,895	10,000	24,000	121,000
72 Prop A Transit	592,910	644,900	633,850	731,900
73 Prop C Transit	377,506	406,500	1,649,770	342,500
74 Measure R	201,500	575,000	1,045,799	805,000
75 Open Space Maintenance	36,382	47,960	54,310	53,090
76 Measure M	-	-	20,000	75,000
77 Road Maint. Rehab Act	-	-	-	779,835
TOTAL SPECIAL CITY FUNDS	9,776,077	9,510,570	16,244,109	12,551,929
SPECIAL CITY FUNDS TRANSFERS OUT				
Transfer from Gas Tax (02)	225,000	225,000	225,000	225,000
Transfer from City Wide Lighting District Fund (07)	125,000	125,000	125,000	125,000
Transfer from Infrastructure Fund (12)	-	-	-	-
Transfer from Comm. Parks & Fac. Fund (020)	14,487	-	12,334	28,751
Transfer from Civic Center Parking District Fund (29)	781	-	-	-
Transfer from AQMD Fund (71)	2,180	2,176	2,200	2,200
SUB-TOTAL SPECIAL CITY FUNDS	367,448	352,176	364,534	380,951
GRAND TOTAL ALL CITY FUNDS EXPENDITURES & TRANSFERS	31,209,980	33,044,399	39,736,673	36,435,170
OTHER ENTITIES				
34 HOUSING AUTHORITY SUCCESSOR TOTAL	814,050	514,487	848,544	497,780
38/39 SUCESSOR AGENCY TOTAL	1,228,164	1,212,103	1,212,103	1,900,736
113 HOUSING AUTHORITY	872,805	881,425	881,425	881,425
GRAND TOTAL ALL CITY AND ENTITIES EXPENDITURES & TRANSFERS	34,124,999	35,652,414	42,678,745	39,715,111

LONG-TERM DEBT

LOANS PAYABLE (City Debt)

SAN DIMAS PUBLIC FINANCING AUTHORITY LEASE REVENUE BONDS, SERIES 2010

Source of Funds: Civic Center Fund – General

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

Fiscal Year Ending June 30	Beginning Balance	Principal Due	Interest Due	Ending Balance
2018-2019	\$4,435,000	\$565,000	\$175,185	\$3,870,000
2019-2020	\$3,870,000	\$585,000	\$154,845	\$3,285,000
2020-2021	\$3,285,000	\$610,000	\$132,908	\$2,675,000
2021-2025	\$2,675,000	\$2,675,000	\$281,030	\$0

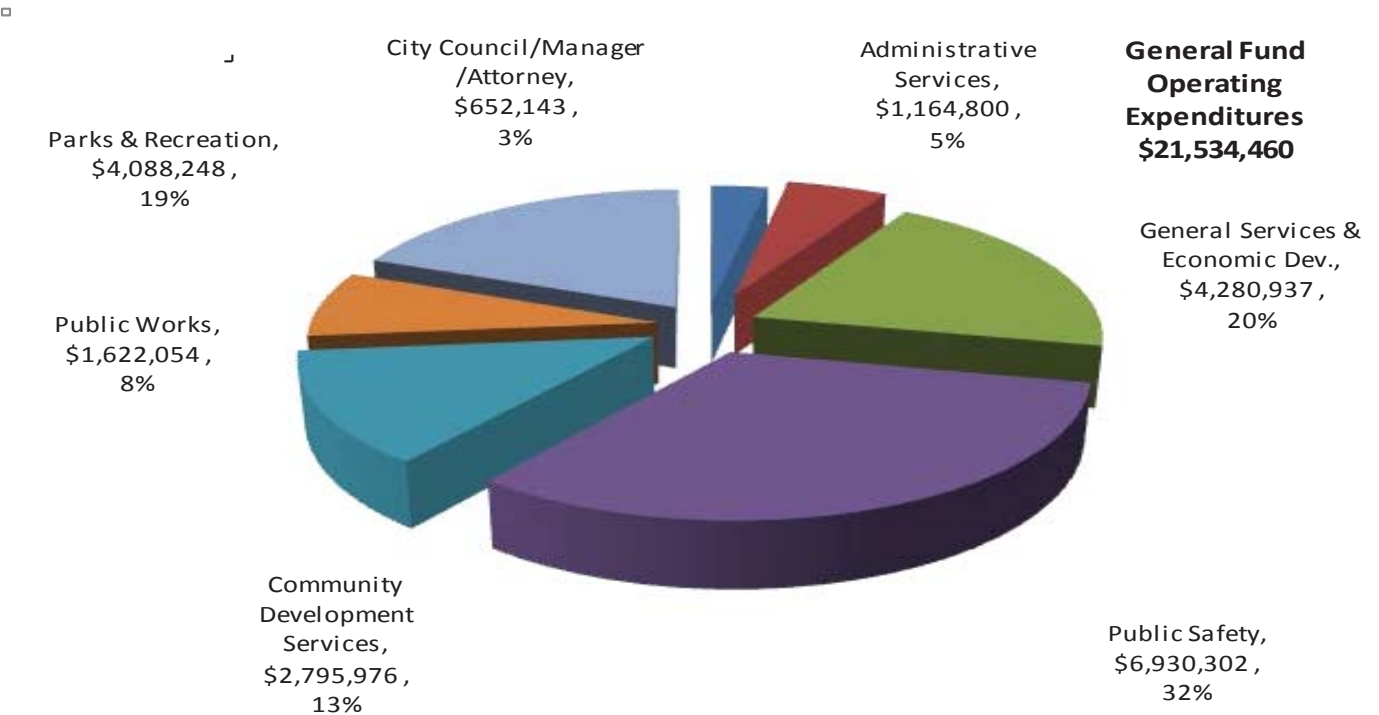
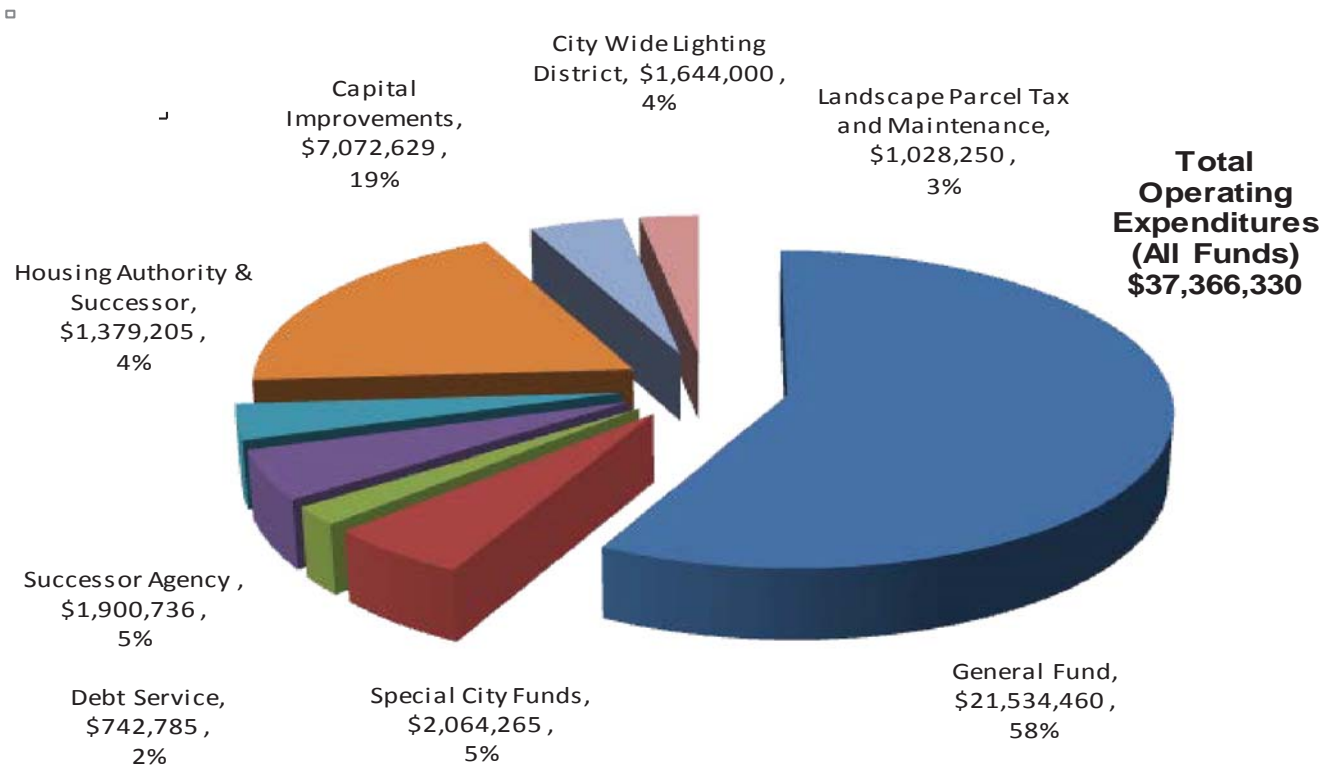
1998 Mobile Home Park Housing Revenue Bonds

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

Sources of Funds: Housing Authority Fund

Fiscal Year Ending June 30	Beginning Balance	Principal Due	Interest Due	Ending Balance
2018-2019	\$4,590,000	\$310,000	\$252,795	\$4,280,000
2019-2020	\$4,280,000	\$330,000	\$234,555	\$3,950,000
2020-2021	\$3,950,000	\$350,000	\$215,175	\$3,600,000
2022-2026	\$3,600,000	\$2,060,000	\$745,845	\$1,540,000
2027-2030	\$1,540,000	\$1,540,000	\$134,805	\$0

2018-19 City and Agency Expenditures



CITY OF SAN DIMAS
SCHEDULE 4: SUMMARY OF TRANSFERS IN AND USE OF RESERVES
FOR FISCAL YEAR 2018-19

ALL FUNDS	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATED TRANSFERS	2018-19 ADOPTED BUDGET
01 General Fund From Fund 02 Gas Tax	225,000	225,000	225,000	225,000
01 General Fund From 07 Lighting Dist	125,000	125,000	125,000	125,000
01 General Fund From Fund 20 Community Parks	14,487	-	12,334	15,000
01 General Fund From Fund 71 AQMD	2,180	2,176	2,200	2,200
04 City Hall/CB/Plaza From 01 General Fund	727,419	745,660	743,852	742,785
08 Landscape Parcel Tax From 01 General Fund	-	-	15,125	108,349
08 Landscape Parcel Tax From 020 Comm. Park	-	-	-	13,751
12 Infrastructure From 01 Gen Fund	1,254,985	10,000	665,000	6,158
20 Comm. Park/Fac Dev From 01 Gen Fund	360,912	-	27,784	47,000
021 Open Space Dist. #1 From Fund 01 Gen Fund	7,807	-	7,800	-
022 Open Space Dist. #2 From Fund 01 Gen Fund	-	1,151,835	1,151,835	-
27 Civic Center Parking District from Fund 29	781	-	-	-
27 Civic Center Parking District from Fund 12	-	-	-	-
34 Housing Authority Successor from Fund 001	-	20,982	20,982	212,708
70 Equipment Repl From Fund 01	-	-	160,000	850,830
TOTAL TRANSFERS IN	2,718,571	2,280,653	3,156,912	2,348,781

CITY OF SAN DIMAS
SCHEDULE 5: SUMMARY OF TRANSFERS OUT AND USE OF RESERVES
FOR FISCAL YEAR 2018-19

ALL FUNDS	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATED TRANSFERS	2018-19 ADOPTED BUDGET
01 General Fund to Fund 04	727,419	745,660	743,852	742,785
01 General Fund to Fund 08	-	-	15,125	108,349
01 General Fund to Fund 12	1,254,985	10,000	665,000	6,158
01 General Fund to Fund 20	360,912	-	27,784	47,000
01 General Fund to Fund 021	7,807	-	7,800	-
01 General Fund to Fund 022	-	1,151,835	1,151,835	-
01 General Fund to Fund 34	-	20,982	20,982	212,708
01 General Fund to Fund 70	-	-	160,000	850,830
02 State Gas Tax Fund to Fund 01	225,000	225,000	225,000	225,000
07 City Wide Lighting District to Fund 01	125,000	125,000	125,000	125,000
020 Community Parks Fund to Fund 01	14,487	-	12,334	15,000
020 Community Parks Fund to Fund 08	-	-	-	13,751
29 CC Parking Dist to Fund 27	781	-	-	-
71 AQMD to Fund 01	2,180	2,176	2,200	2,200
TOTAL TRANSFERS OUT	2,718,571	2,280,653	3,156,912	2,348,781



THIS PAGE IS INTENTIONALLY LEFT BLANK



GENERAL FUND BUDGET DETAIL OF REVENUES & EXPENDITURES

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET
FISCAL YEAR 2018-19
BUDGET MESSAGE**

The City's annual budget process begins in January of each year and concludes in June when the City Council adopts the new spending plan. The goal of adopting a fiscally responsible and balanced spending plan has been met again this year. One of the City's priorities is to adopt a well balanced budget and spending plan that continues to provide high quality services to the community and set aside prudent and responsible reserves for the future.

This year's spending plan, as has been the case the past few years, contains a number of new and carry-over capital improvement and major projects funded by the General Fund and Special Funds. In addition to the projects that are fully funded within this budget, the City Council will review the City's reserve levels in November to determine if there are any additional projects to fund from reserves and/or the allocation of additional reserves to specific Special Funds.

GENERAL FUND REVENUES

Total revenues including Transfers In are budgeted at **\$23,610,950**. Major revenue categories include:

PROPERTY TAX – (311) –

Base Property Tax - \$3,470,000 – 14.7% of total GF revenue

Motor Vehicle In Lieu - \$3,700,000 – 15.7% of total GF revenue

- Base Property Tax - \$3,131,000 - \$251,000 or 8.7% increase over this year's budget.
- Residual Tax Distribution and Pass Thru - \$380,000 - This is the City's share of the residual tax increment that is redistributed to taxing entities. This amount is an estimate since the actual amount is based on the amount left over after ROPS obligations are paid.
- Motor Vehicle In Lieu Triple Flip - \$3,700,000, \$200,000 increase over last year.

SALES TAX – (312) - \$6,725,000 – 28.5% of total GF revenue

Sales Tax - \$6,725,000 – Last year's budget was \$6,321,172 and the prior years actual was \$6,183,299. A couple of factors in the increase are due to the increase in fuel costs and the City's share of the County pool which reflects internet sales.

FRANCHISE TAX – (314) - \$2,219,000 – 9.4% of total GF revenue

Total of all Franchise Fees - \$2,219,000 – There is an increase in all utilities except cable television which is down slightly.

OTHER TAXES – (315-317) - \$2,361,000 – 10% of total GF revenue

- Transit Occupancy Tax - \$1,626,000 – An overall slight increase over last year.
- Business License - \$493,000 – Up \$83,000 from last year, including a 3.8% cost of living adjustment.
- Documentary Stamp Tax - \$185,000 – A \$25,000 increase over last year. This tax is collected by the County on real estate transactions in the City.

BUILDING AND OTHER PERMITS – (321-322) - \$802,300 – 3.4% of GF revenue

Total Permits - \$802,300 – Budgeted slightly higher than last year’s budget. This is a very volatile source of revenue because we can’t anticipate the number of permits or plan checks each year. For example, in FY 16-17 the actual was \$1,299,594 the revised estimate for the current year is \$1,014,190, mostly due to building and street permits and engineering plan checks for the Brasada and Brandywine projects.

FINES/PENALTIES & CITATIONS – (331-332) - \$385,900 – 1.6% of GF revenue

Total Citations - \$385,900 – Pretty much the same as last year.

USE OF MONEY & PROPERTY – (341/397) - \$1,734,542 – 7.3% of GF revenue

Interest – \$200,000 – Same as last year. Continued diversification of investments is producing higher interest earnings, however, still very modest considering the amount of money invested due to current market conditions.

Building Rentals - \$125,000 - Increase of \$10,000 over the last year’s budget, facility rental for the Community Building and Senior Citizen/Community Center remain strong.

Golf Course Loans - \$298,000 – Excess revenue available for payment of prior loans from the golf course to the General Fund, about the same as last year.

Principal Payment Walker House Loan - \$1,063,538 – Last year was the first year in the reinstatement of City loan repayments from the former Redevelopment Agency. Last year’s payment was a partial payment in the amount of \$104,912. 20% of the loan repayment must be transferred to the Housing Authority. The amount of the payments will fluctuate each year based upon the repayment formula and whether or not the other 2 outstanding loans ultimately get approved by the Department of Finance. The budget reflects that the loan repayment funds are being used for capital projects and not operating expenses with transfers to Fund 70 and 34.

CHARGES FOR CURRENT SERVICES (360) - \$34,500 – 0.15% of GF revenue

Planning Related Fees - \$304,500 – \$4,500 more than last year. DBRB and planning application fees are volatile, like permit fees, depending on the level of planning activity. The low amount of development fee revenue, in spite of high level of planning activity is an indicator of how low our development application fees are.

CHARGES FOR ADMINISTRATIVE SERVICES – (361) - \$475,000 – 2% of GF revenue

Reimburses the General Fund of staff and administration costs associated with administering projects and programs funded by other restricted Funds primarily Propositions A and C, Measure R, Walker House and Charter Oak Park.

CHARGES FOR SERVICES OTHER – (356)

- Metro Open Streets Grant - SGVCOG grant for the multi-jurisdictional Open Streets event that occurred this year. We originally budgeted for the entire amount of the grant, \$596,000. In the end the COG ended billing for many of the expenses through their organization and they received most of the grant reimbursement. The revised estimate our grant reimbursement is \$125,000. There is a corresponding expense in the same amount as the grant.

RECREATION FEES – (367) - \$587,400 – 2.5% of GF revenue

Total Fees - \$587,400 – Increase by \$27,000 over last year, primarily in the areas of excursions and Kids Fun Club. There is a corresponding increase in expense for these activities.

SWIM & RACQUET CLUB FEES – (368) - \$274,828 – 1.2% of GF revenue

Total Fees - \$274,828 – Total amount is about the same as last year.

REFUNDS/REIMBURSEMENTS – (369-391-393-395) - \$356,000

Administration Costs from Successor Agency - \$100,000 – This is the amount of reimbursement for Successor Agency staff costs. There is a cap on the amount of total administrative costs, including staff costs of \$250,000 per year. The \$100,000 is up from last year due to anticipated increase in staff time devoted to the property disposition process.

Administration Costs from Housing Authority - \$20,000 – Reimbursement to the City for staffing costs associated for operations of the Housing Authority programs. Prior to the dissolution of the redevelopment agency the Housing Set-aside Fund would reimburse the City for staff costs associated with the housing programs. This was eliminated with the elimination of the set-aside fund. The Housing Authority has assumed the housing assets, liabilities and programs of the former agency. This amount will increase and be adjusted as the future housing work plans are finalized.

BUSD School Resource Officer - \$148,000 – BUSD reimburses the City for 50% of the cost of the Sheriff's Deputy School Resource Officer.

Reimburse for Services Waste Management - \$75,000 – As a part of the newly approved Franchise Agreement with Waste Management, they are required to reimburse the City \$75,000 a year for cost associated with implementation of mandatory commercial recycling programs. The funds will go to off-set staff costs and consultant costs.

TRANSFERS IN FROM SPECIAL FUNDS – (500) - \$367,200

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

TOTAL GENERAL FUND REVENUE - \$23,610,950 – This represents an increase of \$1,413,046 from last year’s adopted budget. Included in this increase are some one-time revenues.

GENERAL FUND EXPENDITURES

The expenditures are carefully planned and General Fund expenditures for FY 18-19 are budgeted to be **\$23,124,843**. However, as described in the staff report this includes the transfer of \$1,063,538 from the City Loan repayment to Funds 34 and 70.

PERSONNEL COSTS

The budget includes salary and benefit adjustments for employees. The City's practice has been to maintain salaries by adjusting to inflation using the March Consumer Price Index. The index this year was 3.8%. The budget includes an adjustment of 3.8% to all salaries. The budget includes a \$50 per month increase to all car allowances for employees who receive an allowance, except for the City Manager, whose allowance will stay the same. The last increase in the car allowance rates was on 2006. The cumulative increase in the IRS mileage reimbursement rate since then is 22.5%. The budget also includes a \$35 increase for full-time employees and \$18 increase in regular part-time employees' cafeteria benefits allocation to adjust for anticipated increases in health care premium costs. At the June 12th meeting the Council received a report on the implications and implementation of the progressive increases in state minimum wage over the next four years. The recommendation in the report was to implement a new part-time pay structure to make it easier to implement current and future minimum wage increases and to implement additional salary adjustments effective January 1, 2019 to meet the new state minimum wage of \$12.00 per hour. The cost implications of both of those recommendations are reflected in the budget.

CITY COUNCIL – (4110)

The City Council budget includes stipends and expenses pertaining to the City Council. The budget reflects the addition of the new line item the Council added last November of \$1,000 for recognitions.

CITY MANAGER/CITY CLERK – (4120)

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

- Election Services - \$1,000 – This line item is for the expense for conducting the general municipal elections. The FY 17-18 adopted budget did not include any expense since there was no election this year. The revised budget has been amended to include \$7,500 this year for the cost of a direct mailing to all registered voters notifying them of the change in the election date. The budget reflects \$1,000 for next year for any incidental pre-election expenses.

ADMINISTRATIVE SERVICES – (4150)

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

- Parking Enforcement Officer Part-Time – Increase of \$2,500 due to the creation of a Parking Enforcement Officer II position to elevate one Officer who has been with the City for 10 years and acts as a lead officer to a II status.
- Pole Banners – \$5,000 – Last year we budgeted \$6,500 to begin to implement the Bonita Ave. banner program. This year we implemented two sets of quarterly banners. Next year we are budgeting to implement the other two quarters.

CITY ATTORNEY – (4170)

The City contracts for City Attorney and City Prosecutor services.

- City Attorney - \$110,000 – The budgeted amount is the same as last year. Legal services pertaining to the Successor Agency and Housing Authority are budgeted in those respective Special Funds.
- City Prosecutor - \$20,000 – Same as last year and is based upon the number of code cases utilizing the City Prosecutor services.
- City Attorney Litigation – Last November the Council authorized allocating \$200,000 in GF reserves for legal costs for current litigation. It is estimated that the litigation costs for FY 17-18 will be \$130,000 and we are budgeting \$100,000 for FY 18-19.

ECONOMIC DEVELOPMENT – (4180)

Though the City has focused attention on economic development, last year we established a separate budget category specifically for this purpose. Activities include marketing and business attraction efforts. Some of the budget items have been moved from other line items and some are new items.

- Publications & Dues – \$10,000 – Dues for membership in the San Gabriel Valley Economic Partnership and International Council of Shopping Centers.
- Professional Services - \$20,000 – Consultant services for marketing and business attraction services as needed.

GENERAL SERVICES – (4190)

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

- Chamber of Commerce - \$41,000 – For preliminary budgeting purposes we have included the same amount as last year as a placeholder. Staff is meeting with the Chamber to address MOU issues.
- Insurance – The City is self-insured as a member of a self-insurance risk pool, the California Joint Powers Insurance Authority. General Liability - \$331,000 – The annual contribution amount is \$41,287 less than last year. Property Insurance – \$125,000 - \$12,000 less than last year. Workers Compensation - \$136,057 – This is almost the same as last year.
- Computer Professional Services - \$188,300 – \$40,000 increase over last year. This account is primarily licenses, subscriptions and support for various software programs and outside support for IT maintenance and support. As the City adds and upgrades new software programs this budget increases. New items this year include an increase to the Accela license, new monthly system monitoring contract and fire-wall upgrades.
- GIS Update/License – Decrease by \$32,000 due to no expense this year for new aerial photography purchased every two years from the County.
- Health Insurance and Optional Benefits – Budget amount \$1,314,300 – This is the budget for the City's cafeteria contribution for employee health, dental and vision insurance for full-time and regular part time employees.
- Retiree Health Coverage - \$40,000 - The City provides \$122 per month per retiree for health insurance benefits for retirees that chose to continue to enroll in the City offered health plan. The City applies a "pay as you go" for this expense and budgets the annual cost as opposed to pre-funding the minimal liability.
- PERS Retirement Contribution – Budget amount \$1,078,828 – This year's budget amount reflects the employer paid amount, almost no change from last year. However, the amount is anticipated to increase beginning FY 19-20 as we presented to the Council in February. In addition to the employer contribution the employees contribute 7% for their employee contribution.
- Deferred Comp Match - \$139,500 – Five years ago the City match to employee deferred comp was suspended. Three years ago the City began to contribute a portion of the prior match amount and the amount was increased last year.
- Public Access Contract Assistance and Equipment – Total \$102,400. The expenses are for the operation of the City Government Access channel. The budgeted expenses are for the contract with the University of La Verne for the management of the channel and equipment purchases. A

portion of these expenses are funded by a 1% PEG fee that was implemented in January 2009 and is projected to generate \$74,000 this year.

- Accela Software Migration - \$30,000 – The new software was implemented last year. The budget includes contingency funds for consultant services as staff continues to adapt to the new software.
- Holiday Decorations – FY 17-18 \$35,000 – In November the Council approved \$35,000 in excess reserves to upgrade holiday decorations in the downtown.
- Downtown Planting Changes – The budget includes and budget adjustment in this year of \$800.00 and \$3,200 next year for changes to the plant material in the pots in the downtown.
- Rhoady's Sign Rehabilitation – The budget includes \$17,500 for the rehabilitation of the Rhoady's sign. The budget also includes reimbursements of \$12,500 from the property owner and an anticipated community funding effort, making the net cost of the City's contribution for the project as \$5,000.

PUBLIC SAFETY – (4210)

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

- The total budgeted amount for the Sheriff's contract is \$6,696,717, an overall increase of \$207,853 over last year. This includes a contract rate increase of 2.57% for general deputy items, 3.67% increase for bonus deputies and 3.27% increase for Supplemental Sargent. The contribution to the Liability Trust Fund has increased from 10% to 10.5%. There is no perceived need or proposed increase in the level of contract services. We have included \$50,000 in a Contract Contingency line-item in the event there is a mid-year adjustment to the LTF.
- The Bonita Unified School District contributes a portion of the funds necessary for the School Resource Officer (1/2).
- Animal Control Services – Budget amount \$142,000 – The contract with the Inland Valley Humane Society for animal control services includes a COLA adjustment.

RISK MANAGEMENT – (4211)

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

EMERGENCY SERVICES – (4212)

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

- Emergency Supplies/Equipment - \$17,000 – Continue with on-going upgrades and supplies for the City's Emergency Operations Center.
- Repair Paseo Alondra slope - \$18,000 in FY 16-17 revised estimate and \$50,000 in FY 18-19. A slope failure occurred on City owned property above Paseo Alondra during this year's winter storms. Funds were expended last year on immediate remediation and funds next year are for repairs. We continue to work with the homeowners for reimbursement for their share of the costs.

COMMUNITY DEVELOPMENT - 4308

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

- Engineering Services – City Engineer – Budget amount - \$45,000, same as last year. Contract engineering services to assist with development and to provide City engineer services.
- The City last updated the General Plan in 1992. Many aspects are out of date. The cost of a General Plan for a City of our size is estimated at \$600,000-800,000. General Plan updates typically require 2-3 years to complete. Several years ago the Council assigned \$250,000 in reserves for the General Plan update. Two years ago the budget reflected the moving of the \$250,000 from designated reserves to a general fund line item. This project is being carried-over.
- Open Streets Event - The event was funded by a SGVCOG grant. Last year's budget included the \$596,000 expense per the grant. The COG ended up billing most of the expenses so the expense amount through our budget was reduced to \$125,000. There is corresponding grant revenue to off-set this expense.
- MND for Downtown Specific Plan - \$20,000 – Last year the City received a grant for a consultant to assist with the development of a new downtown Specific Plan. The planning has been completed; the budget includes funds to prepare the mitigated negative declaration needed to adopt the Plan.

DEVELOPMENT SERVICES – (4309)

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

- Associate Planner/Assistant Planner – Last year modified its Planner staffing to adjust for an employee on maternity leave. The budget reflects those continued adjustments for a part-time Associate Planner and temporary Assistant Planner.

BUILDING & SAFETY – (4311)

The Building and Safety Division is responsible for administering and enforcing the California Building Codes and the construction section of the San Dimas Municipal Code to ensure minimum standards

to protect life and property. The budget includes salaries and administrative expenses. Most of the expenditures in this account are budgeted at similar levels as prior years with the exception of the following:

- Contract Plan Check – \$60,000 – Contract plan checker to supplement staff plan checks. The budget is the same as last year and only used on an as needed basis.
- Contract Building Inspector – FY 17 -18 \$47,000 – We utilized a contract Building Inspector this year while during a vacancy with the position. The amount spent on the contract is off-set by savings in the permanent position.

PUBLIC WORKS

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

Administration/Engineering – (4310)

- Project Management Services – Budget amount \$60,000. Continue with the practice to contract for consultant services for special projects, management and inspection services for staffing relief and support.

Street Maintenance – (4341)

- Contract Street Sweeping – \$200,000. In August 2017 we began to contract for street sweeping services. We began with the contractor sweeping 65% of the City. In May we transitioned to the contracting taking over 100% of the sweeping. Next year's budget increase reflects the 100% of the sweeping and an annual CPI increase.
- NPDES (MS4 Permit) Programs – Collective Budget Amount - \$264,500 (total of all sub-categories) – A significant cost increase next year is for catch basin cleaning twice next year, since we didn't perform that service this year.
- Maintenance Staffing Adjustments – With several recent retirements in the street maintenance division and the contract street sweeping there have been adjustments to the staffing in the streets maintenance division. The budget reflects those changes. The budget includes 1 Equipment Operator and 4 Maintenance Workers. Those positions are allocated between the Street Maintenance and Traffic Control accounts.

Vehicle/Yard Maintenance – (4342)

- Fuel & Oil – Budget amount - \$60,000 – This account is difficult to budget for due the volatility of fuel prices. With the contracting out for street sweeping next year there will be a fuel cost savings, which is off-set by higher fuel costs.
- Sweeper Parts & Supplies - \$10,000 – It is anticipated a reduction in expense due to contract street sweeping. We still will maintain one in-house sweeper as a back-up.

Traffic Control – (4345)

Most expenses are the same as last year except:

- Traffic Engineering Services - \$75,000 – Increase by \$25,000 due to the increase in demand for traffic studies and Traffic Safety Committee reviews.

PARKS AND RECREATION

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

Facilities – (4410)

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

- Contract and General Maintenance - \$23,750 - \$16,450 less due to fewer major projects this year.

Civic Center – (4411)

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

- Contract & General Maintenance - \$187,900 – Includes \$102,500 for the replacement of the porch railing and gazebo at the Martin House.

Senior Center – (4412)

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

- Contract and General Maintenance - \$60,000 – This account fluctuates each year depending on planned maintenance projects. This year’s projects include replacing window blinds and drapes and a restroom rehab.

Park Maintenance – (4414)

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

Median & Parkway Maintenance – (4415)

The Median and Parkway Maintenance budget includes landscape maintenance personnel salaries and maintenance and operations budgets for median and parkway maintenance. As with park maintenance, the majority of parkway maintenance expense is reflected in Fund 8.

- Water – \$130,000. It is extremely difficult to budget for water costs for landscape because of the uncertainty of the exact extent of water restrictions, renovations and rates. At this point we budgeted for a slight increase over last year due to rate increases, not usage increases.

Recreation – (4420)

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

- Fee & Charge Personnel - \$172,000 - \$19,000 increase due to increases in Kids Fun Club. There is a corresponding increase in revenue.
- Part-time Personnel Sick Leave – Two years ago, State law required businesses to provide sick leave for part-time employees, which the City did. An unanticipated consequence of this was the need to back-fill shifts for employees who utilize sick leave for some classifications such as Recreation Leaders, Lifeguards, Cashiers, Instructors, Building Maintenance Aides. All of those budget line items have been increased to adjust for the additional costs to back-fill those positions.

San Dimas Recreation Center – 4430

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

- Maintenance of Equipment - \$39,000 – This budget includes the regular scheduled resurfacing of floors.

TRANSFERS OUT/LOANS

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

- Transfer to Fund 04 City Hall/Comm Bldg - \$742,785 – Transfer for debt payment on the Civic Center COP.
- Transfer to Fund 08 Landscape Parcel Tax - \$105,299 – Needed to balance that Fund to expenses.
- Transfer to Fund 20 Community Parks and Facilities - \$47,000 – Needed to balance that Fund to expenses.
- Transfer to Fund 70 Equipment Replacement Fund - \$850,830 – The City is beginning to receive its City Loan repayments through the Redevelopment Dissolution process. The amount of this year's loan repayment is \$1,063,538. By state requirements 20% of that amount needs to be set-aside in the Housing Successor Fund. In February staff recommended that the balance of the funds be set aside for capital funds. The budget reflects a transfer of the balance, less the 20% housing set-aside, of \$850,830 to the Equipment Replacement Fund.
- Transfer to Housing Fund 34 – \$212,708 – As described above the legislative requirement is that 20% of loan repayments must go to the Successor Housing Authority. This transfer represents that 20% obligation.

USE OF RESERVES

This accounts for the use of reserve funds for specific projects. The reserve funds are transferred to the Special Funds for that project. In FY 17-18 approved transfers were:

- Transfer to Open Space District #2 Fund 22 - \$1,151,835 – Additional funds for the Marchant Park renovation project based upon revised estimates.
- Transfer to Fund 12 - \$655,000 – General reserves and additional funds for the downtown business signs and Rhoads Park walkway.
- Transfer to Fund 70 - \$160,000 – General reserves.
- Transfer to Fund 21 - \$7,800 – Recreation Center minor improvements.

In FY 18-19 there are no budgeted reserve transfers at this time. Reserve transfers will be considered in the fall after the FY 17-18 audit.

TOTAL GENERAL FUND EXPENDITURES - \$23,124,843.



THIS PAGE IS INTENTIONALLY LEFT BLANK

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

GENERAL FUND 01	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
UNASSIGNED FUND BALANCE	12,738,441	12,600,214	13,481,296	13,317,029
ASSIGNED FUND BALANCE RISK/LAW	2,845,696	2,833,696	2,845,512	2,835,512
ASSIGNED FUND BALANCE EMERG SRV	410,786	367,111	388,540	355,646
ASSIGNED FUND BALANCE GEN PLAN	250,000	250,000	250,000	250,000
ASSIGNED FB CITY LOAN TO SA (281-003)	1,257,581	1,257,581	1,257,581	1,257,581
TOTAL GENERAL FUND BALANCE	17,502,504	17,308,602	18,222,929	18,015,768
GENERAL FUND DETAIL OF REVENUES				
PROPERTY TAX (311)				
Secured Property (001/005/007)	2,698,604	2,700,000	2,800,000	2,850,000
Unsecured Property (002/006)	102,524	130,000	112,000	115,000
Interest & Redemptions (004)	17,411	50,000	50,000	51,000
AB1389 Pass-through Oblig Frm Cnty (009)	110,530	110,000	113,000	115,000
Residual Tax Distribution Fr Cnty (011)	371,482	370,000	375,000	380,000
Motor Vehicle In Lieu Triple Flip (012)	3,542,795	3,600,000	3,681,858	3,700,000
Misc VDP Taxes # 1 (025)	326	-	200	-
Misc VDP Taxes # 2 (026)	8	-	25	-
Administrative Fees (059)	(37,510)	(37,000)	(39,633)	(41,000)
Sub-Total Property Tax	6,806,170	6,923,000	7,092,450	7,170,000
SALES TAX (312)				
Sales Tax (75%) General (001)	5,905,799	6,051,172	6,465,000	6,429,000
Sales Tax Prop 172 (103)	277,500	270,000	289,000	296,000
Sub-Total Sales Tax	6,183,299	6,321,172	6,754,000	6,725,000
FRANCHISE TAX (314)				
Franchise Tax/Disposal (001)	1,170,046	1,170,000	1,200,000	1,200,000
Franchise Tax/Electric (002)	366,552	375,000	381,723	385,000
Franchise Tax/Gas (003)	61,510	62,000	60,726	62,000
Franchise Tax/Cable Spectrum (004)	207,053	208,000	208,000	210,000
Franchise Tax/Water (005)	154,986	155,000	185,636	190,000
Franchise Tax/Cable Frontier (006)	185,486	190,000	157,000	160,000
Franchise Tax/Crown Castle USA(NextG) (007)	11,617	11,800	12,060	12,000
Sub-Total Franchise Tax	2,157,250	2,171,800	2,205,145	2,219,000
OTHER TAXES (315-317)				
Business License Fees (315-001)	409,146	472,000	475,000	493,000
Film Permits (315-002)	1,191	500	4,500	1,000
PEG Fee (315-003)	78,615	80,000	74,000	74,000
Transient Occupancy Tax (316-001/007)	1,630,226	1,613,000	1,613,000	1,626,000
Documentary Stamp (317-001)	215,443	175,000	175,000	185,000
Sub-Total Other Taxes	2,334,621	2,340,500	2,341,500	2,379,000
Total All Taxes	17,481,340	17,756,472	18,393,095	18,493,000
BUILDING & OTHER PERMITS (321)				
Building Permits (001)	256,946	200,000	270,000	264,000
Electrical Permits (002)	33,246	25,000	62,000	60,000
Mechanical Permits (003)	20,598	16,000	22,000	25,000
Plumbing Permits (004)	20,956	18,000	24,000	22,200
Grading Permits (005)	34,502	3,600	13,000	3,600
Sewer Permits (006)	1,491	2,000	2,000	2,000
Demolition Permits (007)	2,989	1,000	2,700	1,200
Pool Permits (009)	14,426	7,000	2,000	4,200
NPDES Plan Check (024)	1,120	500	500	500
Plan Checking Engineering (101-103)	342,242	5,000	72,165	5,000
Maintenance of Permit Plans (104/105)	7,948	7,000	5,800	6,000
PW Building Plan Checking (121/122)	193,995	120,000	157,000	168,000
Sub-Total Building Permits	930,459	405,100	633,165	561,700

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
GENERAL FUND DETAIL OF REVENUES (CONTINUED)				
OTHER PERMITS (322)				
Street Permit Fees Engineering (001)	142,299	25,000	166,000	25,000
Annual Parking Permits (002)	20,193	18,500	20,000	20,500
Bingo Permits (003)	75	100	25	100
Temporary Parking Permits (004)	190,949	190,000	195,000	195,000
Storm Water Inspection Permit (005)	15,619	25,000	-	-
Sub-Total Other Permits	369,135	258,600	381,025	240,600
Total Building/Other Permits	1,299,594	663,700	1,014,190	802,300
FINES/PENALTIES & CITATIONS (331-332)				
Local Ord Violations (331-001)	5,347	10,000	10,000	10,000
Motor Vehicle Code Violations (331-003)	118,992	130,000	120,000	120,000
Miscellaneous Offenses/Litter (331-005/006)	2,766	2,000	2,200	2,400
Parking Citations (332-001)	156,065	160,000	200,000	175,000
Parking Bail (332-011)	60,756	80,000	75,000	75,000
Administrative Citations (332-015)	3,473	5,000	3,000	3,500
Total Fines & Penalties	347,399	387,000	410,200	385,900
USE OF MONEY & PROPERTY (341)				
Interest (341-001)	88,454	200,000	200,000	200,000
Building Rentals (341-002)	111,995	115,000	125,000	125,000
Adair Lease (341-006)	33,999	34,500	34,500	34,600
Principal/Int Loan Repay Sycamore Proj (341-007)	-	14,880	11,242	13,404
Principal Pmt 1st Golf Course decr LTD 53 (115-053)	239,140	295,900	312,200	298,000
Principal Pmt Walker House Loan LTD (116-033)	-	104,912	104,912	1,063,538
Total Use of Money & Property	473,588	765,192	787,854	1,734,542
INTERGOVERNMENTAL (353/355)				
MVL Misc Excess Fees (353-001)	15,296	15,000	18,019	15,000
Homeowners Exemption (355-001)	17,298	19,000	18,000	18,000
Total Intergovernmental	32,594	34,000	36,019	33,000
STATE/FEDERAL/COUNTY GRANTS (356-359)				
Homeless Plan Development Grant (356-006)	-	-	-	30,000
Oil Payment Program/UOBG (356-460)	9,718	9,613	9,613	9,600
Metro Open Streets Grant (356-005)	-	596,000	125,000	-
Recycling Beverage Grant (358-028)	17,916	8,900	8,900	8,900
U.S.D.A. Summer Lunch Program (359-110)	9,356	10,500	9,500	10,500
Total State & Federal Grants	36,990	625,013	153,013	59,000
CHARGES FOR CURRENT SERVICES (360)				
Zoning/Subdivision/Environmental Fees (001/004)	11,638	15,000	18,000	16,000
DPRB Fees (005)	10,146	10,000	12,000	12,000
Miscellaneous Planning Fees (006/008)	3,260	2,500	4,500	3,000
Public Hearing Notice Signs (009)	1,640	1,500	2,750	2,000
Monument Inspection (010)	5,300	-	-	-
Misc/Overhead Chgs Dev Serv (360-011)	3,600	1,500	1,500	1,500
Total Charges for Current Services	35,584	30,500	38,750	34,500
CHARGES FOR ADMINISTRATIVE SERVICES (361)				
Administration of Prop A/C/Measure R (001)	129,458	150,000	150,000	150,000
Administration Fees for Staff fr WH 03 (003)	25,000	25,000	25,000	25,000
Administration of Charter Oak Park (034)	300,000	300,000	300,000	300,000
Admin. of Oil Payment Recycle/UOBG (361-460)	8,451	-	-	-
Total Charges for Administrative Services	462,909	475,000	475,000	475,000
CHARGES FOR SERVICES OTHER (363/364/365)				
Auto Impound Storage Fees (363-004)	9,021	8,000	8,000	8,000
Street/PW Serv Chgs/City Damages (364-001)	6,098	1,500	4,963	1,500
Sale of Maps & Publications (365-001/006)	284	500	500	500
Total Charges for Services Other	15,403	10,000	13,463	10,000

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
GENERAL FUND DETAIL OF REVENUES (CONTINUED)				
RECREATION FEES & CHARGES (367)				
Fee & Charge Classes (001)	285,243	255,000	290,000	257,000
Excursion Fees (002)	94,114	85,000	94,000	93,000
Sports Fees (003)	41,796	51,200	44,500	44,200
Senior Programs (008)	15,742	16,000	16,000	19,000
Senior Boutique (009)	902	1,800	850	1,200
Special Events (010)	31,812	38,000	50,000	40,000
Kid's Fun Club (011)	76,799	83,000	84,000	104,000
Sports Field Use Fees (020)	25,876	30,500	26,400	29,000
Total Recreation Fees	572,284	560,500	605,750	587,400
RECREATION CENTER FEES (368)				
Annual Membership Fees (006)	46,412	50,000	50,000	51,000
Rental Resale Items (007)	102	300	150	300
Fitness Services (008)	1,970	1,440	5,200	5,400
Contract Classes (011)	5,587	10,300	6,000	9,800
Silver Sneakers Program (013)	17,594	22,000	20,000	22,000
Daily Rate (016)	19,596	21,000	21,000	23,000
Monthly Pass (017)	8,498	11,000	9,000	10,000
Recreational Swim Fees (020)	4,955	12,000	7,000	10,000
Swimming Lesson Fees (021)	46,460	72,000	55,000	72,000
Junior Guard Program (028)	1,130	5,000	2,200	2,800
Summer Swim Team Fees (031)	5,925	16,500	9,000	13,500
Facility Rental Fees (040)	13,232	16,000	15,000	17,000
Vending Machine Commissions (041)	511	1,000	-	-
BUSD Contribution (100)	38,028	38,028	38,028	38,028
Total Swim & Racquet Club	210,000	276,568	237,578	274,828
REFUNDS/REIMBURSEMENTS/CONTRIBUTIONS (369/391/393/395)				
WC/Gen Liab Insurance Retro Ref (369-004)	155,894	6,783	6,783	-
Mandated Costs (369-012)	5,437	-	11,500	-
Reimb for Services Waste Mgmt (369.014)	-	-	75,000	75,000
Brasada Homes Reimb. Associate Eng. (369.024)	-	-	23,140	46,280
Admin Costs Successor Agency (370-002)	94,927	80,000	100,000	100,000
Admin Costs Housing Authority (370-034)	25,000	25,000	25,000	25,000
BUSD School Resource Officer (1/2) (393-005)	135,967	142,000	142,000	148,000
BUSD GAAP (1/4) (393-006)	20,000	-	-	-
Sr Citizen Club Bingo Contribution (393-133)	3,000	3,000	3,000	3,000
Miscellaneous (393/395-010)	12,304	5,000	5,000	17,500
Total RefReimbursements	452,529	261,783	391,423	414,780
SUB-TOTAL GENERAL FUND REVENUE	21,420,214	21,845,728	22,556,335	23,304,250
TRANSFERS IN FROM SPECIAL FUNDS (500)				
From Gas Tax Fund 02 (002)	225,000	225,000	225,000	225,000
From Lighting District Fund 07 (007)	125,000	125,000	125,000	125,000
From Community Parks & Facility (020)	14,487	-	12,334	15,000
From AQMD Fund 71 (071)	2,180	2,176	2,200	2,200
Total Transfers	366,667	352,176	364,534	367,200
TOTAL GENERAL FUND REVENUE & TRFS	21,786,881	22,197,904	22,920,869	23,671,450
TOTAL AVAILABLE FUNDS	39,289,385	39,506,506	41,143,798	41,687,218

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
GENERAL FUND 01				
GENERAL FUND DETAIL OF EXPENDITURES				
01-4110 CITY COUNCIL				
101 Councilmembers	39,720	39,720	39,720	39,720
021 Travel & Meeting	18,516	19,000	20,000	20,000
033 Council Recognition	-	-	1,000	1,000
Total City Council	58,236	58,720	60,720	60,720
01-4120 CITY MANAGER				
101 City Manager (000)	235,850	242,218	242,218	251,422
101 Assistant City Clerk (003)	64,427	66,186	66,186	68,701
103 Overtime	-	500	-	-
010 Legal Advertising	18,546	20,000	20,000	20,000
012 Car Allowance (1)	4,800	4,800	4,800	4,800
016 Publications & Dues	8,279	10,000	8,500	8,500
020 Election Services (001)	44,684	-	7,500	1,000
021 Travel & Meetings	4,933	5,000	5,000	6,000
033 Special Departmental Supplies	158	1,000	1,000	1,000
Total City Manager	381,677	349,704	355,204	361,423
01-4150 ADMINISTRATIVE SERVICES				
101 Assistant City Manager/Dir Adm Serv (004)	178,068	182,876	182,876	189,825
101 Administrative Services Manager (002)	114,964	124,184	124,184	130,555
101 Accounting Supervisor (009)	81,111	83,481	83,481	88,684
101 Information System Administrator (007)	89,790	89,786	98,631	104,672
101 Senior Accounting Technician (001)	-	61,179	61,179	64,881
101 Accounting Technician (3) (003)	216,888	170,579	170,579	182,693
101 Human Resources Specialist (008)	67,750	70,515	70,515	73,195
101 Parking Code Enforcement Officer (016)	67,624	70,515	70,515	73,195
102 Admin Intern PT (1) (010)	22,724	24,702	27,000	29,500
102 Public Information Officer (011)	-	33,821	22,000	40,000
102 Parking Enforcement Officer PT II & I (5) (016)	60,057	64,548	62,000	74,500
103 Overtime	-	1,000	-	-
010 Advertising	400	3,000	1,500	1,500
012 Car Allowance (1 + Misc Mileage)	3,120	4,000	3,500	4,000
016 Publications & Dues	3,974	5,400	5,000	5,000
018 Printing	1,553	3,000	2,180	2,500
020 Professional Services (IT serv to 4190)	3,636	10,500	9,764	13,500
020 Pole Banners (001)	-	6,500	5,000	5,000
021 Travel & Meeting	4,814	11,000	7,000	10,500
033 Special Departmental Supplies	47	500	500	500
038 Equipment	1,678	3,500	1,000	1,000
408 Annual Awards / Program	5,898	5,500	5,524	5,500
424 Accident Prevention Program	2,242	5,500	6,500	5,800
430 Sick Leave Incentive Program	29,807	40,000	30,453	40,000
431 Productivity Program	5,101	6,000	4,100	7,300
433 Physical Examinations	1,600	1,500	1,500	1,500
434 Employee Training	1,324	6,000	4,000	6,000
435 Employee Assistance Program	3,850	4,200	3,135	3,500
Total Administrative Services	968,020	1,093,286	1,063,616	1,164,800
01-4170 CITY ATTORNEY				
020 Contract Legal Services (000)	102,306	110,000	110,000	110,000
020 Contract City Prosecutor (001)	8,239	20,000	6,000	20,000
020 City Attorney Litigation (003)	-	-	130,000	100,000
Total City Attorney	110,545	130,000	246,000	230,000
01-4180 ECONOMIC DEVELOPMENT				
016 Publications & Dues (001)	-	10,000	6,000	7,000
020 Professional Services (001)	-	30,000	25,000	30,000
Total Economic Development	-	40,000	31,000	37,000

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4190 GENERAL SERVICES				
010 Chamber of Commerce (003)	26,863	31,000	30,000	30,000
010 Community Newsletter (004)	41,724	42,000	42,000	44,000
014 General Insurance (000)	342,832	390,000	372,287	331,000
014 Property Insurance (001)	103,067	155,000	112,659	125,000
014 Environmental Liability Insurance (002)	-	14,500	-	-
015 Equipment Maintenance (000)	33,172	49,000	40,515	36,950
015 Telephone Maintenance (003)	248	4,000	300	9,000
016 Publications & Dues	43,290	48,000	-	-
017 Postage	7,817	21,000	20,000	20,000
018 Printing & Duplication	3,439	10,000	4,700	10,000
019 Rent of Property & Equipment	2,858	2,900	2,850	2,910
020 Professional Services/Audit (000)	47,374	52,500	51,630	54,750
020 Computer Professional Services (002)	88,844	148,500	173,800	188,300
020 Collection Professional Services (003)	2,374	6,000	3,500	6,000
020 Tuition Assistance (005)	12,270	8,000	10,000	10,000
020 Public Access Contract Assistance (006)	80,761	83,000	84,500	87,400
020 Sales/Prop Tax Analysis (007)	32,774	31,000	30,850	31,000
020 Process Fees Credit Card Payments (019)	18,637	19,000	18,500	19,000
020 Spec Proj ADA Transition Plan Consultant (022)	4,783	2,000	2,000	2,000
020 GIS Annual Update/Licenses (026) fr Fund 70	25,975	69,000	72,503	33,700
020 Recycling Grant - Mrkt Sites (028)	500	-	-	-
020 City Web Page Host Services (033)	5,081	10,500	16,230	10,500
020 T1 Internet/ Wireless Cards (034)	26,149	29,000	26,514	19,880
020 Accela Software Migration (035)	122,135	40,000	156,000	30,000
020 Acctg. Software Upgrade (037)	-	50,000	49,000	-
020 Downtown Wi-Fi (038)	-	2,000	-	2,000
022 City Cell Phones (003)	14,330	18,000	18,000	23,800
030 Office Supplies (000)	17,552	22,000	19,000	20,000
030 Computer Supplies (001)	4,755	6,000	6,000	12,000
033 Special Department Supplies	7,321	8,000	8,000	8,500
033 Holiday Decorations (001)	-	-	35,000	-
033 Downtown Planting (002)	-	-	800	3,200
033 Rhoadys Sign Repair (003)	-	-	-	17,500
035 City Contribution Heroes	-	-	5,000	-
038 Public Access Equipment (001)	10,142	15,000	20,000	15,000
101 City Wide Salary Exp Accrual Yr End (000)	38,483	-	-	50,000
200 PERS Contribution (8.003%+Liability) (001)	1,268,289	1,100,660	1,100,660	1,096,095
200 Health Insurance & Optional Benefits (002)	1,191,296	1,314,300	1,314,300	1,378,965
200 PARS Part Time Emp (1.3%) (003)	10,447	10,000	10,370	12,430
200 Medicare Insurance (004)	86,362	95,875	95,000	119,700
200 Retiree Health Benefits (005)	33,846	34,000	36,773	40,000
200 Workers Comp Insurance (014)	152,396	136,556	136,556	136,057
200 Unemployment Insurance (016)	18,840	20,000	10,000	15,000
200 Long Term Disability/Life Ins (018)	37,193	38,592	37,000	40,000
200 Deferred Comp Match Program (019)	80,085	137,700	132,000	137,700
200 Cell Phone Allowance (020)	9,690	9,360	9,725	9,700
200 Notary Public Commission Stipend (021)	900	900	900	900
200 Safety Footware Allowance (022)	-	4,500	3,500	4,000
460 Oil Payment Program/UOBG (041)	11,411	-	-	-
Total General Services	4,066,305	4,289,343	4,318,922	4,243,937
01-4210 PUBLIC SAFETY				
015 Maintenance of Equipment	75	500	500	7,500
018 Printing	981	1,200	1,200	1,200
Sub-Total M & O	1,056	1,700	1,700	8,700
020 District Attorney (003)	1,555	1,000	1,000	1,000
020 Helicopter Services (004)	-	500	500	500
020 General Law/Traffic/Enforcement-12 (006)	4,500,352	4,763,748	4,762,932	4,885,344
020 Community Services Officers-1 (008)	59,762	62,100	62,287	63,888

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

GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
01-4210 PUBLIC SAFETY (CONTINUED)				
020 Law Enforcement Technician-1 (009)	91,092	91,300	95,100	97,544
020 Special Assignment Deputies-3 (012)	496,682	516,000	515,468	614,077
020 Liability Trust Fund (014)	521,137	569,100	569,352	614,077
020 Supplemental Sergeant (1) (016)	215,599	223,800	225,991	175,300
020 License Investigator (017)	422	1,000	1,000	1,000
020 Star Deputy (Holy Name of Mary) (019)	2,747	3,800	2,925	3,000
020 School Resource Officer (021) Portion Pd in Fund 41	248,341	187,100	186,834	183,922
020 GAAP Contract (022) Portion Pd in Fund 41	82,000	-	-	-
020 Code Red Notification System (026)	15,150	15,200	7,000	7,500
020 Contract Contingency (027)	-	-	-	50,000
Sub-Total Contract Law	6,234,839	6,434,648	6,430,389	6,697,152
021 Travel & Meeting	-	500	500	500
411 Parking Administration	12,726	13,500	-	-
411 Parking Citation Adjudication (001)	455	1,000	1,200	1,200
412 Maintenance of Prisoners	912	1,500	1,000	1,000
413 Animal Control Services	135,944	139,000	141,636	142,000
428 Community Involvement Program Crime Prevention	4,967	5,500	5,500	5,500
Sub-Total Other Services	155,004	161,000	149,836	150,200
Total Public Safety	6,390,899	6,597,348	6,581,925	6,856,052
001-4211 RISK MANAGEMENT/LAW ENFORCEMENT				
014 Uninsured Claims (003)	184	1,000	10,000	1,000
Total Risk Management/Law Enforcement	184	1,000	10,000	1,000
001-4212 EMERGENCY SERVICES				
020 Emergency Services (001)	19,575	1,700	1,675	1,750
020 Radio Repairs (002)	2,671	500	500	1,000
033 Emergency Supplies/Equipment	-	15,000	11,219	19,000
078 Emer Srv/Williams Fire/Mitigation Measures (000)	-	1,500	1,500	1,500
078 Repair of Paseo Alondra Slope (004)	-	40,000	18,000	50,000
Total Emergency Services	22,246	58,700	32,894	73,250
01-4308 COMMUNITY DEVELOPMENT				
101 Assistant City Manager of Comm Dev (000)	195,876	201,165	201,165	208,809
101 Administrative Analyst (1) (002)	71,742	84,684	78,024	81,137
102 Housing Intern (1) (001)	13,253	20,000	14,000	21,500
012 Car Allowance (1)	3,000	3,000	3,000	3,600
016 Publications & Dues	918	1,350	1,350	1,500
018 Printing	-	500	500	500
020 Engineering Services - City Engineer (002)	57,655	45,000	36,000	45,000
020 General Plan Update (004)	-	250,000	-	250,000
020 Zoning Code Update (018)	3,500	10,000	-	-
020 MND for Downtown Specific Plan (019)	-	-	-	20,000
020 Open Streets Event - (020)	-	596,000	125,000	-
021 Travel & Meeting	8,919	10,000	10,000	10,000
033 Special Departmental Supplies	-	500	200	500
041 Downtown Façade Assistance (563)	13,835	-	-	-
Total Community Development	368,698	1,222,199	469,239	642,546

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4309 DEVELOPMENT SERVICES				
101 Planning Manager (008)	110,877	120,224	120,224	130,549
101 Senior Planner (014)	103,210	105,996	105,996	110,024
101 Associate Planner (017)	166,769	86,429	80,000	75,404
101 Assistant Planner (1) (015)	-	-	65,000	67,751
101 Code Compliance Officer (2) (016)	72,956	114,057	90,000	123,451
101 Administrative Secretary (009)	59,571	62,357	62,357	65,016
101 Departmental Assistant (018)	46,179	49,872	49,872	54,356
102 Planning Intern PT (001)	17,253	20,000	20,000	21,500
102 Associate Planner PT (002)	-	42,889	23,500	44,519
103 Overtime	1,250	1,000	-	-
012 Car Allowance (4)	9,645	9,600	10,000	13,500
016 Publications & Dues	2,212	4,500	4,500	4,800
018 Printing & Duplicating	157	500	500	500
020 Professional Services/Fees (000)	158	6,000	200	200
020 Filing & Environmental Fees (001)	2,591	1,000	500	1,000
020 Nuisance Abatement Officer (002)	525	1,000	1,000	1,000
020 Nuisance Abatement (003)	-	1,000	-	1,000
020 Professional Services/Planning Assistant (004)	-	78,000	-	-
021 Travel & Meeting Staff/Comm (000/001)	13,829	14,000	12,000	15,000
033 Special Departmental Supplies	782	1,200	600	1,200
033 Spec Supp Public Hearing Notice Signs (001)	1,109	2,000	1,200	2,000
Total Development Services	609,073	721,624	647,449	732,770
01-4310 PUBLIC WORKS ADMIN/ENG				
101 Director of Public Works (004)	165,353	169,817	169,817	176,270
101 Senior Engineer (010)	128,882	135,210	135,210	140,348
101 Associate Engineer (006)	103,210	105,997	105,997	110,025
101 Environmental Services Coordinator (003)	58,665	63,275	63,275	68,963
101 Assistant Engineer	-	-	10,000	77,525
101 Public Works Inspector (007)	75,726	81,801	81,801	89,155
101 Administrative Aide (008)	56,877	61,447	50,000	69,762
101 Administrative Secretary (009)	58,151	59,722	59,722	61,992
102 Engineering Intern PT (000)	15,148	21,000	16,000	22,500
103 Overtime	84	2,000	2,000	2,000
012 Car Allowance (3)	7,800	7,800	7,800	9,600
016 Publication & Dues	3,276	4,000	4,000	4,000
020 Engineering Plan Check Serv (003)	350	5,000	3,000	5,000
020 Engineering Services (004)	-	6,000	2,000	6,000
020 Project Management Services (006)	11,955	60,000	60,000	60,000
020 GIS ArcView Development/Training (007)	14,652	40,000	40,000	40,000
021 Travel & Meeting	5,264	10,000	7,000	10,000
033 Special Departmental Supplies	867	3,000	6,500	3,000
Total PW Admin/Eng	706,260	836,069	824,122	956,140
01-4311 BUILDING & SAFETY				
101 Building & Safety Superintendent (006)	134,716	138,353	138,353	143,610
101 Building Inspectors Senior & I (2) (008)	161,320	164,565	125,000	167,306
101 Building Permit Technician II (009)	68,648	72,258	72,258	75,004
103 Overtime	1,535	-	-	-
012 Car Allowance (1)	3,000	3,000	3,000	3,600
016 Publications & Dues	3,203	2,000	2,200	2,000
018 Printing	1,172	1,100	1,500	1,100
020 Contract Plan Check (001)	63,102	60,000	65,000	60,000
020 Contract Inspector (002)	30,156	2,400	47,000	2,400
020 Special Project Accela Enhancements (004)	-	35,000	-	-
021 Travel & Meeting	2,634	6,500	6,500	6,500
029 Uniforms	1,280	900	900	1,200
033 Special Departmental Supplies	1,021	1,800	1,800	1,800
033 Special Departmental Supplies Drone (001)	-	3,500	3,500	-
Total Building & Safety	471,787	491,376	467,011	464,520

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4341 STREET MAINTENANCE				
101 PW Maintenance Superintendent (000)	116,723	119,875	119,875	124,430
101 PW Maintenance Supervisor (002)	76,785	80,430	40,000	72,021
101 Equipment Operator (1) (003)	133,803	64,196	64,196	66,635
101 Public Works Leadworker (1) (004)	69,162	71,030	71,030	-
101 Street Maintenance Worker (2) (005)	105,063	115,363	115,363	121,041
103 Overtime (000)	10,191	8,000	8,000	8,000
103 Stand By Pay (002)	14,551	16,000	16,000	16,000
016 Publications & Dues	225	500	500	500
019 Equipment Rental Misc Projects (000)	3,570	4,500	4,500	4,500
020 Professional Services (000)	7,664	25,000	25,000	25,000
020 Graffiti Removal (003)	8,630	15,000	15,000	15,000
020 Downtown Sidewalk Maint (005)	-	15,000	10,000	15,000
020 Vehicle Parking District Maint (007)	-	20,000	-	20,000
020 Contract Street Sweeping (008)	-	180,000	145,000	200,000
021 Travel & Meeting	412	1,000	1,000	1,000
024 NPDES General (001)	17,054	20,000	20,000	20,000
024 NPDES SUSUMP Plan Checks (002)	2,057	15,000	15,000	15,000
024 NPDES Advertising (010)	41	8,000	8,000	8,000
024 NPDES Printing (018)	-	500	500	500
024 NPDES Professional Services (020)	38,512	90,000	130,000	216,000
024 NPDES Capital Outlay (041)	-	5,000	5,000	5,000
028 Hazardous Waste Disposal	6,150	10,000	10,000	10,000
029 Uniforms	4,056	4,000	4,000	4,500
033 Special Departmental Supplies (000)	68,716	60,000	60,000	60,000
Total Street Maintenance	683,365	948,394	887,964	1,028,127
01-4342 VEHICLE/YARD MAINTENANCE				
101 Equipment Mechanic (008)	61,084	64,227	64,227	66,667
103 Overtime	198	500	500	500
011 Vehicle/Equipment Parts & Supplies (000)	35,579	37,000	37,000	37,000
011 Vehicle/Equipment Fuel & Oil (001)	43,390	90,000	60,000	60,000
011 Sweeper Parts & Supplies (002)	22,756	15,000	15,000	10,000
011 Rental Program for Pool Vehicles (003)	1,969	2,000	2,000	3,500
016 Publication & Dues	-	200	200	200
020 Vehicle/Equipment Service & Repairs (001)	35,121	40,000	40,000	40,000
020 Yard Maintenance (003)	19,254	25,000	25,000	25,000
021 Travel & Meeting (000)	145	200	200	200
022 Electricity (001)	12,796	15,000	15,000	15,000
022 Gas (002)	633	1,200	1,200	1,200
022 Water (004)	4,168	4,000	4,000	4,000
031 Janitorial Supplies	1,984	3,000	3,000	3,500
033 Special Departmental Supplies (000)	15,507	22,000	22,000	22,000
041 Yard Bldgs Upgrades/Repairs (011)	21,786	16,000	16,000	16,000
Total Vehicle/Yard Maintenance	276,370	335,327	305,327	304,767
01-4345 TRAFFIC CONTROL				
101 Public Works Leadworker (000)	14,067	-	-	-
101 Street Maintenance Worker (2) (005)	22,157	95,491	97,000	103,860
103 Overtime	769	3,000	3,000	4,000
016 Publication & Dues	-	300	300	300
020 General Professional Services (000)	48,059	57,000	57,000	57,000
020 Traffic Engineering Services (001)	70,815	50,000	61,800	75,000
021 Travel & Meeting	-	1,000	1,000	1,000
033 Special Departmental Supplies (000)	38,195	44,000	44,000	44,000
038 Traffic Sign Evaluation Program (001)	-	4,000	4,000	4,000
Total Traffic Control	194,062	254,791	268,100	289,160

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
01-4410 FACILITIES				
101 Director of Parks & Recreation (1/2) (000)	82,756	84,909	84,909	88,135
101 Facilities Manager (006)	122,634	125,945	125,945	130,731
101 Facilities Maintenance Supervisor (005)	67,843	73,313	73,313	79,904
101 Facilities Maintenance Worker II, & I (3) (004)	143,965	165,537	165,537	173,693
102 Building Maintenance Aides PT (000)	61,230	70,831	68,000	78,000
103 Overtime	2,862	2,500	4,000	4,000
012 Car Allowance	2,400	2,400	2,400	3,000
015 Maintenance of Equipment	4,690	6,500	8,500	8,200
016 Publications & Dues	126	275	275	275
021 Travel & Meeting	143	400	250	400
022 Electricity (001)	49,699	60,000	55,000	60,000
022 Gas (002)	665	800	400	1,000
022 Telephone (003)	1,770	1,800	1,800	1,800
023 Contract & General Maintenance (000)	45,606	40,200	37,000	23,750
023 Maintenance Syc Cyn Ranch/House (922)	4,974	20,350	25,000	20,000
029 Uniforms	1,772	2,000	2,000	2,000
031 Janitorial Supplies	3,974	4,000	3,700	4,200
033 Special Departmental Supplies	4,724	5,000	5,000	5,000
041 Capital Outlay/Decorations/Fac Tools	5,000	2,000	2,000	2,000
Total Facilities	606,833	668,760	665,029	686,088
01-4411 CIVIC CENTER				
015 Maintenance of Equipment	35,690	32,500	32,500	33,500
020 Professional Services	1,310	1,560	1,560	1,560
022 Electricity (001)	77,062	89,000	88,500	89,000
022 Gas (002)	8,800	10,000	7,500	9,000
022 Telephone (003)	1,227	1,300	1,350	1,320
022 Water (004)	490	500	540	540
023 Contract & General Maintenance (000)	65,259	83,650	50,000	187,900
031 Janitorial Supplies	3,968	4,000	4,000	4,000
033 Special Departmental Supplies	4,763	5,200	5,200	5,200
041 Capital Outlay	5,846	6,000	6,000	6,000
Total Civic Center	204,415	233,710	197,150	338,020
01-4412 SENIOR CENTER				
015 Maintenance of Equipment	31,216	12,300	12,300	12,700
022 Electricity (001)	25,770	28,500	28,000	28,500
022 Gas (002)	1,214	2,000	1,500	1,500
022 Telephone (003)	584	600	600	600
023 Contract & General Maintenance (000)	40,768	60,000	60,000	52,400
031 Janitorial Supplies	3,458	3,500	3,500	3,500
033 Special Departmental Supplies	1,888	3,000	3,000	3,000
041 Capital Outlay	7,000	7,000	6,820	7,000
Total Senior Center	111,898	116,900	115,720	109,200
01-4414 PARK MAINTENANCE				
101 Landscape Maint Manager (1/2) (000)	49,511	53,479	53,479	58,136
101 Landscape Maint Supervisor (1/2) (001)	40,822	45,176	44,108	46,558
101 Landscape Maintenance Worker II & I (2) (002)	112,298	116,226	116,226	121,285
101 Municipal Arborist (1/2) (004)	36,078	38,965	38,965	42,468
103 Overtime	807	1,400	1,000	1,400
015 Maintenance of Equipment	919	2,000	2,000	4,500
016 Publications & Dues	341	340	340	1,540
018 Printing	-	200	200	200
020 Contract Equestrian Trail Maint (004)	30,899	33,200	33,200	33,200
020 Contract Pest Control (006)	3,590	5,000	500	5,000

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

GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
01-4414 PARK MAINTENANCE CONTINUED				
020 BackFlow Registrations (010)	-	-	-	4,000
021 Travel & Meetings	757	800	600	800
029 Uniforms	1,455	1,500	1,500	1,500
033 Special Departmental Supplies	3,648	5,000	5,000	7,000
Total Park Maintenance	281,125	303,286	297,118	327,587
01-4415 MEDIAN & PARKWAY MAINTENANCE				
101 Landscape Maint Manager (1/2) (000)	49,511	53,479	53,479	58,136
101 Landscape Maint Supervisor (1/2) (001)	40,822	45,176	44,108	46,558
101 Landscape Maintenance Worker I (2) (003)	93,126	116,226	104,719	109,661
101 Municipal Arborist (1/2) (004)	36,078	38,965	38,965	42,468
101 Equipment Operator (006)	65,485	67,253	67,253	69,808
103 Overtime	3,362	3,000	3,000	3,000
016 Publications & Dues	1,872	355	355	850
020 Contract Median Islands (002)	65,032	80,000	80,000	80,000
020 Median Island Renovations (009)	10,804	10,000	10,000	10,000
021 Travel & Meetings	225	850	600	850
022 Electricity (001)	9,235	9,600	9,400	9,600
022 Water (004)	101,751	112,000	130,000	130,000
029 Uniforms	1,311	1,300	1,300	1,300
033 Special Departmental Supplies	3,164	4,000	4,000	4,000
Total Parkways & Median Island Maint	481,778	542,204	547,179	566,231
01-4420 RECREATION				
101 Director of Parks & Recreation (1/2) (000)	82,676	84,909	84,909	88,135
101 Recreation Services Manager (001)	117,061	120,227	120,227	124,795
101 Recreation Supervisor (002)	59,847	72,032	72,032	78,508
101 Recreation Coordinator (3) (004)	185,012	201,207	201,207	211,450
101 Departmental Assistant (2) (005)	104,886	111,695	111,695	103,518
101 Office Assistant Sr. Ctr (006)	37,137	40,189	40,189	43,802
102 Recreation Leaders PT (001)	47,558	52,632	60,500	55,500
102 Drill Team Instructor PT (003)	13,387	14,885	14,885	15,500
102 Recreation Intern P/T (1) (005)	987	-	-	-
102 Admin Aide P/T (006)	28,783	43,508	38,000	48,500
102 Cashier Senior Ctr. PT (013)	24,185	26,430	26,430	28,000
102 Student Union Staff (014)	65,416	73,785	68,000	76,500
102 Fee & Charge Personnel PT (020)	136,059	153,631	150,000	180,000
103 Overtime (000)	-	-	400	-
012 Car Allowance (2)	7,639	8,200	8,000	10,000
013 Senior Programs (003)	26,586	28,500	28,500	29,000
013 Senior Boutique (009)	736	1,500	1,000	1,000
016 Publications & Dues	1,403	1,640	1,500	1,645
018 Printing & Duplication	2,904	5,000	3,100	5,300
019 Rent of Property & Equipment	6,717	18,900	13,600	22,900
020 Professional Services	187,778	169,900	192,000	168,474
021 Travel & Meeting	4,575	5,000	4,200	5,800
033 Special Departmental Supplies	21,117	23,500	23,500	23,500
034 Fee & Charge Programs (001-011)	95,352	120,000	118,000	118,500
034 Active Net Fees (020)	35,508	44,000	44,000	46,000
110 Summer Food Program	7,495	10,000	8,000	10,000
Total Recreation	1,300,804	1,431,269	1,433,874	1,496,327

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4430 SAN DIMAS RECREATION CENTER				
102 Maintenance Operator PT (001)	31,500	31,784	31,784	34,000
102 Supervising Lifeguard/Instr PT (002)	10,343	13,482	12,000	14,500
102 Senior Lifeguard PT (003)	5,743	10,621	10,000	11,500
102 Cashiers PT (004)	76,839	81,721	81,000	87,000
102 Lifeguards PT (006)	42,038	56,203	55,000	65,000
102 Building Maintenance Aide PT (009)	13,920	20,428	18,500	22,500
102 Instructors Personnel PT (020)	65,672	99,417	90,000	106,500
103 Overtime	-	-	-	-
010 Advertising	1,077	1,500	800	1,000
012 Car Allowance (1)	-	475	200	475
015 Maintenance of Equipment	24,333	29,575	29,575	39,000
016 Publications & Dues	203	270	230	270
018 Printing	832	1,000	1,000	1,000
019 Rent of Property & Equipment	1,637	1,800	1,800	1,800
020 Professional Services	6,413	12,500	12,800	12,420
021 Travel & Meeting	40	840	300	1,330
022 Electricity (001)	42,968	51,000	50,000	50,000
022 Gas (002)	24,762	26,000	25,000	25,000
022 Telephone (003)	1,052	1,200	1,200	1,200
022 Water (004)	12,755	13,200	18,000	18,000
023 Contract & General Maintenance (000)	21,409	30,750	28,000	29,200
029 Uniforms	1,778	2,600	2,500	3,000
031 Janitorial Supplies	3,174	3,200	3,200	3,200
033 Special Departmental Supplies Progrmas (000)	23,917	2,700	2,200	3,000
033 Special Departmental Supplies Maint. (001)	-	25,300	25,000	25,300
034 Fee & Charge Supplies Programs (002)	3,248	9,400	7,800	8,600
041 Capital Outlay (001)	5,100	2,200	2,200	-
Total SAN DIMAS RECREATION CENTER	420,753	529,166	510,089	564,795
SUB-TOTAL GENERAL EXPENDITURES	18,715,334	21,253,176	20,335,652	21,534,460
01-5000 Transfers Out/Loans				
099 Transfer to City Hall/CB Plz Fund 04 (004)	727,419	745,660	743,852	742,785
099 Transfer to Landscape Maint Fund 08 (008)	-	-	15,125	108,349
099 Transfer to Infrastructure (012)	-	10,000	10,000	6,158
099 Transfer to Park Dev Fund 20 (020)	-	-	27,784	47,000
099 Transfer to Housing Fund 34 (20% loan set aside) (034)	-	20,982	20,982	212,708
099 Transfer to Equip Replacement 70 (070)	-	-	-	850,830
Total Transfers Out/Loans	727,419	776,642	817,743	1,967,830
01-5000 Use of Reserves				
099 Reserves to Infrastructure (012)	1,254,985	-	655,000	-
099 Reserves to Park Dev Fund 20 (020)	360,912	-	-	-
099 Reserves to Open Space Dist. # 1 (021)	7,806	-	7,800	-
099 Reserves to Open Space Dist. # 2 (022)	-	1,151,835	1,151,835	-
099 Reserves to Equip Replacement 70 (070)	-	-	160,000	-
Total Use of Reserves	1,623,703	1,151,835	1,974,635	-
TOTAL GENERAL FUND EXP/TRFS	21,066,456	23,181,653	23,128,030	23,502,290
FUND BALANCE DETAIL				
UNASSIGNED FUND BALANCE (281-001)	13,481,296	11,664,349	13,317,029	13,210,439
ASSIGNED FB RISK MGT/LAW ENF (281-076)	2,845,512	2,844,512	2,835,512	2,834,512
ASSIGNED FB EMERG SERVICES (281-078)	388,540	308,411	355,646	282,396
ASSIGNED FB GENERAL PLAN (281-079)	250,000	250,000	250,000	-
ASSIGNED FB CITY LOAN TO SA (281-003)	1,257,581	1,257,581	1,257,581	1,257,581
ASSIGNED FB - NPDES (281-004)	-	-	-	600,000
TOTAL ENDING GENERAL FUND BALANCE	18,222,929	16,324,853	18,015,768	18,184,928
TOTAL EXP/TRFS/AND FUND BALANCE	39,289,385	39,506,506	41,143,798	41,687,218



THIS PAGE IS INTENTIONALLY LEFT BLANK



SPECIAL FUNDS DETAIL OF REVENUES & EXPENDITURES

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



THIS PAGE IS INTENTIONALLY LEFT BLANK

SPECIAL FUNDS

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 were completed or will be started in FY 17-18 based upon the concept shared with the Council a few years ago to save up funds and schedule “super” projects. This was a “super” project year. 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. Because of this formula process and the significant reduction in gas consumption, revenues from gas tax have seen a significant decline over the past few years. Though the decline seems to have stabilized. Total gas tax revenue for the past few years is:

FY 13 – 14 - \$1,199,522

FY 14 – 15 - \$1,039,668

FY 15 – 16 - \$752,092

FY 16 – 17 - \$661,849

FY 17 – 18 - \$749,893 (projected)

FY 18 – 19 – \$751,889 (budgeted)

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

- Annual Pavement Preservation Program – Budget amount \$300,000 – Annual street program of slurry seal, pavement repairs and other pavement preservation techniques. Total project amount is \$750,000 with amounts also budgeted in Funds 73 and 74.
- Badillo et al - \$100,000 – Total project is \$2,139,443 with amounts also budgeted in Funds 12, 73 and 74.
- Golden Hills Road - \$425,000 – Additional amount needed based upon increase in costs from the actual bid.
- Avenida Entrada - \$100,000 – Total project cost is \$749,868 – Additional funds budgeted in Fund 76 and 77.
 - Transfer to General Fund – Budget amount \$225,000 – The transfer reimburses the General Fund for personnel costs associated with eligible street improvement projects.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
STATE GAS TAX FUND 02				
RESTRICTED FUND BALANCE	1,647,387	554,536	1,484,494	583,506
REVENUE				
Interest (341-001)	12,934	6,100	6,100	6,100
Gas Tax Section 2103 (358-002)	91,132	136,705	139,295	131,003
Gas Tax Section 2106 (358-003)	116,693	124,660	120,689	120,930
Gas Tax Section 2107 (358-004)	243,238	256,373	248,123	248,645
Gas Tax Section 2107.5 (358-005)	6,000	6,000	6,000	6,000
Gas Tax Loan Repayment (358-006)	-	39,067	38,915	38,915
Gas Tax Section 2105 (358-014)	191,852	198,453	199,890	200,296
Total Revenue	661,849	767,358	759,012	751,889
Total Available Funds	2,309,236	1,321,894	2,243,506	1,335,395
EXPENDITURES				
Professional Services (4841-020-000)	2,080	-	-	-
Annual Pavement Preservation (4841-554-007)	449,379	350,000	350,000	300,000
Hazardous Sidewalk Repair (4841-559-001)	77,779	65,000	65,000	70,000
City Wide Pavement Maintenance (4841-559-005)	65,338	85,000	85,000	90,000
Town Core Sidewalk Repair (4841-559-007)	3,350	10,000	10,000	10,000
Golden Hills Road (4841-616-001)	-	-	425,000	-
Puente Ave Rhab (VV to Palomares) (4841-663-000)	-	200,000	200,000	-
Badillo et al (4841-639-000)	-	100,000	-	100,000
S.D.A. (Via Verde 57 fwy-S.D.A.-Puddingstone(4841-929-004)	1,816	-	300,000	-
Avenida Entrada (4841-664-000)	-	-	-	100,000
Various Residential Streets (4841-639-016)	-	-	-	100,000
Transfer to General Fund (5000-099-001)	225,000	225,000	225,000	225,000
Total Expenditures	824,742	1,035,000	1,660,000	995,000
RESTRICTED FUND BALANCE	1,484,494	286,894	583,506	340,395
Total Estimated Requirements and Restricted Fund Balance	2,309,236	1,321,894	2,243,506	1,335,395

FUND 03 – WALKER HOUSE LLC

This Fund was set up for the Walker House LLC that was established for the tax credit program. This fund received revenue from the tax credit distribution. Annually it receives revenue generated from uses of the house and repayment of the loan from the Redevelopment Agency. With the Concessionaire Agreement the budget projects rent revenue and utility expense off sets. Expenses include insurance, maintenance and utilities for the house.

- Maintenance of Building - \$30,200 – Capital projects include replacement of the hot water pump.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
WALKER HOUSE LLC FUND 03				
ASSIGNED FUND BALANCE	272,362	279,619	320,470	336,720
REVENUE				
Interest (341-001)	2,503	1,400	1,400	1,400
Rents/Concessions (341-002)	31,578	36,000	32,000	32,000
Historic Tax Credits (393-030)	723	-	-	-
Utilities Reimbursement (369-022)	4,484	3,300	4,500	4,500
Interest Fr 38 for Loan (341-038)	58,641	54,950	54,950	54,950
Principal Fr 38 for Loan (FB) (116-030)	73,829	77,520	77,520	77,520
Total Revenue	171,758	173,170	170,370	170,370
Total Available Funds	444,120	452,789	490,840	507,090
EXPENDITURES				
Property Insurance (4410-014-000)	42,281	-	45,020	46,000
Maint of Equipment (4410-015-000)	18,446	18,200	18,500	30,200
Professional Services/Fees/Taxes (4410-020-001)	113	-	-	-
Administration Fees - Staff Time to 01 (4410-020-003)	25,000	25,000	25,000	25,000
Professional Services/Facilities (4410-020-004)	-	2,000	2,000	2,000
Electricity (4410-022-001)	5,357	9,000	5,500	7,000
Telephone (4410-022-003)	2,045	2,100	2,100	2,100
Water (4410-022-004)	6,115	6,600	8,000	9,000
Maintenance of Grounds (4410-023-000)	15,760	16,000	16,000	16,000
Maintenance of Building (4410-023-001)	6,482	28,425	28,500	4,300
Janitorial Supplies (4410-031-000)	957	1,000	1,000	1,000
Spec Dept Supplies (4410-033-000)	1,094	3,000	2,500	3,000
Total Expenditures	123,650	111,325	154,120	145,600
ASSIGNED FUND BALANCE	320,470	341,464	336,720	361,490
Total Estimated Requirements and Assigned Fund Balance	444,120	452,789	490,840	507,090

FUND 4 – CIVIC CENTER RENNOVATION

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

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
CITY HALL/COMM BLDG/PLAZA FUND 04				
ASSIGNED FUND BALANCE	-	-	-	-
REVENUE				
Transfer in From Fund 01 (500-001)	727,419	745,660	743,852	742,785
Total Revenue	727,419	745,660	743,852	742,785
Total Available Funds	727,419	745,660	743,852	742,785
EXPENDITURES (4411)				
Trustee Services (020-521)	2,600	2,600	2,600	2,600
Interest on COPS (049-026)	194,819	193,060	191,252	175,185
Principal on COPS (049-027)	530,000	550,000	550,000	565,000
Total Expenditures	727,419	745,660	743,852	742,785
ASSIGNED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Assigned Fund Balance	727,419	745,660	743,852	742,785

FUND 06 - SEWER EXPANSION

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

- Sewer Master Plan – Budget amount \$0 – This project is to complete Master Plan Study and has a carried over for several years. The project is being deferred again until staff time permits.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
SEWER EXPANSION FUND 06				
ASSIGNED FUND BALANCE	1,168,390	1,215,420	1,232,956	1,244,465
REVENUES				
Industrial Waste/Co Reimb. (364-002)	58,407	35,000	35,000	35,000
Miscellaneous Sewer Chrgs. (364-009)	11,209	500	1,200	500
Bonelli Sewer Maintenance (372-002)	7,692	7,829	7,829	7,829
Sewer Connection Fees (392-001)	17,871	10,000	14,480	10,000
Total Revenue	95,179	53,329	58,509	53,329
Total Available Funds	1,263,569	1,268,749	1,291,465	1,297,794
EXPENDITURES				
Industrial Waste Charges (4310-020-002)	30,551	40,000	40,000	40,000
Sewer Master Plan Study (4310-020-003)	-	100,000	-	-
Sewer Management System (4310-020-004)	-	2,000	2,000	2,000
Miscellaneous Sewer Projects (4841-604-000)	62	15,000	5,000	45,000
Total Expenditures	30,613	157,000	47,000	87,000
ASSIGNED FUND BALANCE	1,232,956	1,111,749	1,244,465	1,210,794
Total Estimated Requirements and Assigned Fund Balance	1,263,569	1,268,749	1,291,465	1,297,794

FUND 07 - CITY WIDE LIGHTING DISTRICT

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

- Residual Tax Distribution – The Lighting District is a taxing entity that began to receive its share of the redistributed tax increment from the dissolved Redevelopment Agency last year. It is estimated that it will receive \$135,000 next year.
 - Downtown Decorative Lighting – Budget amount \$160,000. This is a carryover project. Budget also includes the continuation of replacing the street lights in the town core with nostalgic lights at the rate of six blocks every three years.
 - Woodglen Lighting Review - \$300,000 – Upgrades to street lights in the Woodglen neighborhood.
 - General Fund Transfer - \$125,000 – Reimburse the General Fund for personnel costs and administrative expenses associated with eligible street lighting projects.
 - Covina/Bandello Signal Upgrade - \$107,500 – Upgrade the signal at the Covina/Badillo intersection.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
CITY WIDE LIGHTING DISTRICT FUND 07				
RESTRICTED FUND BALANCE	2,411,226	1,533,221	2,051,857	1,709,357
REVENUES				
Property Taxes (311/313)	1,135,143	1,000,000	1,000,000	1,000,000
Residual Tax Distribution (311-011)	165,723	135,000	135,000	135,000
Homeowners Exemption (355-001/358-001)	7,092	7,000	7,000	7,000
Bonita Synchronization Project Metro Grant (358-021)	-	-	-	250,000
Misc Lighting Charges (364-010)	640	-	-	-
Reimbursements For Lighting (369-001)	-	-	-	-
Total Revenue	1,308,598	1,142,000	1,142,000	1,392,000
Total Available Funds	3,719,824	2,675,221	3,193,857	3,101,357
EXPENDITURES				
Prof Services Property Taxes (4341-020-002)	13,123	11,000	11,000	11,000
Street Lights Maintenance (4341-020-003)	40,209	37,000	37,000	45,000
Paint Street Light Poles (4341-020-004)	864	4,500	4,500	4,500
Street Light Electricity (4341-022-001)	489,388	580,000	580,000	580,000
Special Departmental Supplies (4341-033-000)	11,276	26,000	26,000	30,000
Downtown Decorative Lighting (4341-041-000)	-	120,000	10,000	160,000
Bonita Street Scape- Street Lights (4341-041-003)	522,037	10,000	60,000	-
Woodglen Lighting Review (4341-020-008)	-	25,000	25,000	300,000
Traffic Signal Painting (4345-020-000)	5,477	15,000	15,000	15,000
Traffic Signal Maintenance (4345-020-002)	109,075	95,000	105,000	115,000
Traffic Signal Upgrades (4345-020-003)	27,587	50,000	50,000	50,000
Accident Repair/Replacement (4345-020-006)	8,353	20,000	20,000	20,000
Speed Feedback Sign Maint (4345-020-007)	8,239	9,000	9,000	12,000
Traffic Evaluation Program (4345-020-008)	-	-	-	12,000
County Traffic Signal Monitoring (4345-020-011)	-	-	-	10,000
Traffic Signal Utilities (4345-022-001)	41,468	43,000	43,000	43,000
Traffic Signal Cameras/Battery (4345-041-002)	2,148	4,000	4,000	4,000
Cienega/LH Phasing (4345-601-003)	127,629	-	-	-
Badillo et al (Covina/Badillo signal upgrade) (4345-602-000)	12,500	15,000	-	107,500
Foothill/SD Canyon Rd (Lt Phasing w/County)(4345-661-001)	123,594	-	-	-
Bonita/Cataract Synchronization F3307 Project (4345-660-001)	-	-	360,000	-
Transfer to General Fund 01 (5000-099-001)	125,000	125,000	125,000	125,000
Total Expenditures	1,667,967	1,189,500	1,484,500	1,644,000
RESTRICTED FUND BALANCE	2,051,857	1,485,721	1,709,357	1,457,357
Total Estimated Requirements and Restricted Fund Balance	3,719,824	2,675,221	3,193,857	3,101,357

FUND 08 - LANDSCAPE PARCEL TAX

This fund receives revenue from a voter approved property tax assessment. Per voter approval the money is used exclusively to maintain parks, parkways, medians, and trees. Annually the City Council has the authority to raise the amount of the assessment by the CPI. The revenue in the budget reflects a proposed 3.8% CPI increase. The revenue generated by the assessment does not fully cover the entire cost of the landscape maintenance. The expenses for the City personnel performing landscape maintenance functions are fully borne by the General Fund. Budget highlights include:

- Sportsplex Maintenance – Budget amount \$39,200 – The School District reimburses the City for 65% of this expense.
- Contract Accounts – The contracts with the landscape and tree maintenance contractors include a cost of living adjustment. The amount of those contracts are increased by 3.8% and reflected in the budget.
- Water – As mentioned previously water expense is difficult to budget for not knowing water restrictions, revised rate structures and changes to median islands. The budget estimate is based upon best estimates taking all those factors into consideration, which reflects a significant increase.
- Transfer in from the General Fund - \$87,948. The generated from the Parcel Tax does not cover all of the costs for landscape maintenance. The Fund requires a transfer from the General Fund of \$87,948 this year.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
LANDSCAPE PARCEL TAX FUND 08				
RESTRICTED FUND BALANCE	129,271	88,169	120,816	-
REVENUES				
BUSD Sportsplex Maint Reimb (369-020)	24,156	24,808	24,808	25,750
Assessments (371-098)	822,082	848,101	848,101	880,400
Transfer in From 01 (500-001)	-	-	15,125	108,349
Transfer in From 020 (500-020)	-	-	-	13,751
Total Revenue	846,238	872,909	888,034	1,028,250
Total Available Funds	975,509	961,078	1,008,850	1,028,250
EXPENDITURES				
PARK MAINTENANCE (4414)				
Eng Services/Consultant Assessments (020-000)	3,480	3,600	3,600	3,600
Contract Park Maintenance (020-001)	125,652	129,100	129,100	133,950
Sportsplex Maintenance (020-011)	36,735	37,750	37,750	39,200
Landscaping Improvements in Parks (020-015)	13,222	16,000	16,000	16,000
Irrigation Upgrades at Parks (020-016)	11,126	10,000	10,000	12,000
Electricity (022-001)	51,417	56,000	53,000	53,000
Telephone - Irrigation System (022-003)	273	500	200	500
Water (022-004)	281,636	280,000	374,800	375,000
Special Department Supplies (033-000)	27,513	25,000	26,000	30,000
Sub-Total Park Maintenance	551,054	557,950	650,450	663,250
PARKWAYS & TREES (4415)				
Contract Parkways (020-002)	9,451	14,300	14,300	14,300
Contract Pickup Areas/Miscellaneous (020-005)	11,908	12,250	12,250	12,700
Contract Pest Control (020-006)	2,045	5,000	5,000	5,000
Contract Tree Maintenance (020-008)	170,017	208,000	205,000	208,000
Tree Replacements (020-013)	5,661	10,000	9,000	10,000
Contract Weed Abatement (020-014)	12,739	14,000	14,000	14,000
Contract Planter Areas (020-015)	41,298	42,500	42,500	44,000
Trash Pick Up Parks & Parkways (020-019)	12,197	12,550	12,550	13,000
Electricity (022-001)	3,833	4,400	4,000	4,000
Water (022-004)	13,827	18,500	19,800	20,000
Special Department Supplies (033-000)	20,663	20,000	20,000	20,000
Sub-Total Parkways & Trees	303,639	361,500	358,400	365,000
Total Expenditures	854,693	919,450	1,008,850	1,028,250
RESTRICTED FUND BALANCE	120,816	41,628	-	-
Total Estimated Requirements and Restricted Fund Balance	975,509	961,078	1,008,850	1,028,250

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:

- Golden Hills Road - \$1,287,000 – The City of La Verne will contribute a proportionate share of the Golden Hills Road realignment.
- STPL - \$1,829,000 total – The County's share of the cooperative street improvement projects for Badillo and Cienega projects.
- Antonovich Trail Parking Lot - \$90,000 – County reimbursement for trail head parking lot improvements as part of the San Dimas Ave. project.
- Transfer from General Fund reserves - \$423,095 – The transfer from General Fund reserves is necessary to fully fund the projects programmed in the Fund next year.

Budget highlights include:

- Golden Hills Road - \$2,005,000. Re-direct of Golden Hills Road. Cooperative project, with the City of La Verne.
- Badillo et al - \$1,874,443 – Total project is \$2,139,443 with amounts also budgeted in Funds 2, 73 and 74.
- Horsethief Canyon Park Drainage - \$115,000 – Improvements to address drainage issues at Horesthief Canyon Park.
- Median Island Renovation Arrow Hwy. East - \$267,500 – Landscape renovation of Arrow Hwy. median island.
- Alley n/o Commercial St. from Cataract to Monte Vista - \$260,000 – A portion of the project is funded by an adjacent developer contribution of \$60,000.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
INFRASTRUCTURE FUND 12				
ASSIGNED FUND BALANCE	3,416,059	823,563	1,730,253	2,532,385
REVENUES				
Bikeway TDA Grant/Interest (358-171)	20,000	20,000	20,000	20,000
HBRR - Foothill Blvd/SD Wash (359-004)	39,722	-	311,313	-
County Parks (Antonovich Parking Lot) (369-008)	-	90,000	-	90,000
Golden Hills/La Verne Contribution (369-011)	-	-	1,010,000	277,000
STPL - City Badillo et al. (369-012)	-	410,000	875,000	-
RAC Grant (369-013)	-	-	61,937	-
STPL - County Co-op Badillo et al (369-014)	-	249,000	954,000	-
Developer Contribution (1136 Puente Ave) (393-002)	-	-	111,466	-
Devlpr Contr.(Alley N/O Commercial(Cataract-Monte Vista))(393-003)	-	-	-	60,000
Use of Reserves Fund 01 for Infrast. (500-001)	1,254,985	-	655,000	-
Transfer In from Fund 01 (500-001)	-	10,000	10,000	6,158
Total Revenue	1,314,707	779,000	4,008,716	453,158
Total Available Funds	4,730,766	1,602,563	5,738,969	2,985,543
EXPENDITURES (4410/4430/4841)				
Sycamore Cyn Eques Restroom/off proj (4410-922-002)	25,816	-	-	-
Horse Trail Fencing (4410-929-002)	6,353	10,000	10,000	10,000
Annual Pavement Presv (4841-554-007)	783,557	280,000	280,000	-
Various Parks Slurry Seal (4841-554-008)	47,600	60,000	61,600	61,600
San Dimas Canyon Rd/Dip Crossing (Design)(4841-602-004)	7,250	-	21,000	60,000
Golden Hills Road Realignment (4841-616-001)	39,759	250,000	1,580,000	-
Guard Rail Repairs (4841-616-003)	-	6,000	-	6,000
Speed Hump Installation (4841-616-009)	-	10,000	-	10,000
Traffic Control Center Co Grant (4841-616-010)	-	15,000	-	15,000
Gladstone Street Wall Design (4841-637-006)	-	50,000	50,000	-
Cienega Avenue Design (4841-638-002)	7,386	-	-	-
Cienega Ae Construcion (May 2017)(4841-638-003)	10,625	-	490,000	-
Badillo et al w/co (4841-639-000)	46,393	610,000	-	1,874,443
Tree Removal/Replacement (4841-650-001)	8,337	16,000	16,000	16,000
Meyer Tract Median (4841-650-002)	12,058	-	-	-
Via Verde Median (4841-650-003)	39,560	-	-	-
Median Island Landscape Reno.-Arrow Hwy East(4841-650-010)	-	-	-	267,500
Alley Design (4841-658-000)	-	30,000	30,000	30,000
Ally n/o Comm. St from Cataract to Monte Vista(4841-658-008)	-	-	-	260,000
Foothill Blvd @ SD Wash Env (4841-662-000)	38,907	-	-	-
Puente Ave Rehab (VV to Via Palomares)(4841.663.000)	-	-	111,466	-
Foothill/SD Cyn Signal Phasing w/Co (4841-690-013)	41,056	-	-	-
Wheelchair Ramps Various Loc (4841-691-004)	18,165	20,000	20,000	20,000
Comprehensive Sidewalk Eval (4841-692-001)	44,758	45,000	45,000	45,000
Downtown Boardwalk Upgrades (4841-692-007)	1,732,580	20,000	100,000	-
Rhoads Park Walkway (4841-692-008)	32,930	30,000	13,500	50,000
Covina Blvd (4841-702-001)	2,960	32,295	34,700	50,000
Miscellaneous Storm Drain Rep (4841-813-003)	22,706	60,000	50,000	80,000
Trf 4 Storm Drain Maint to Co (4841-814-000)	-	15,000	-	15,000
San Dimas-to 57/VV to 57 Design (4841-929-003)	75	-	-	-
San Dimas Ave Construction (May 2017)(4841-929-005)	31,682	-	268,318	-
Horsethief Cyn Park Erosion Control (4841-927-007)	-	40,000	25,000	115,000
Total Expenditures	3,000,513	1,599,295	3,206,584	2,985,543
ASSIGNED FUND BALANCE	1,730,253	3,268	2,532,385	-
Total Est Req and Assigned Fund Balance	4,730,766	1,602,563	5,738,969	2,985,543

FUND 20 - COMMUNITY PARKS AND FACILITIES DEVELOPMENT

The Community Parks and Facilities Development fund receives revenue from property development taxes, grants for specific projects and transfers from the General Fund. Revenue for this year is budgeted for the \$850,000 grant for the Walnut Creek project, \$28,751 from a grant for Poison Oak Trail maintenance and \$17,000 transfer from General Fund reserves.

- Walnut Creek - \$850,000 – In FY 17 – 18 we are completing the demolition phase of the project. Once that is complete, in FY 18 – 19 we will go out to bid and complete the trail improvement and landscape buffer phase of the project.
- Via Verde Park Walking Path Design - \$30,000 – To hire a consultant to design to design options for the rehabilitation and lighting options for the Via Verde walking path at Via Verde Park

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
COMMUNITY PARKS & FACILITIES DEVELOPMENT FUND 20				
ASSIGNED FUND BALANCE	228,048	70,958	-	-
REVENUES				
Development Tax (319-001)	2,100	-	3,745	-
Prop A (96) Poison Oak Trail (358-024)	14,487	-	12,334	-
Walnut Creek Park Grant (358-026)	-	-	850,180	-
Measure A - Horsethief Park Maintenance (358-027)	-	-	-	28,751
Use of Reserves from Fund 01 (500-001)	360,912	-	-	-
Transfer In From Gen Fund 01 (500-001)	-	-	27,784	47,000
Total Revenue	377,499	-	894,043	75,751
Total Available Funds	605,547	70,958	894,043	75,751
EXPENDITURES (4410)				
Park Signage (All Parks) (549-000)	-	10,000	10,000	-
Via Verde Walking Path Design (557-001)	-	-	-	30,000
Via Verde Park Playground Equip and Park Rehab (557-003)	560,846	-	7,709	-
Sportsplex Field Improvements (605-002)	3,902	4,000	4,000	4,000
Horsethief Cyn Pk Maint (927-003)	-	-	-	-
Sidewalk Repair/Replace in Parks (937-016)	-	10,000	10,000	8,000
Park Furniture - Tables/Benches/BBQ (937-019)	-	-	-	5,000
Walnut Creek Park Development (937-022)	1,457	1,500	850,000	-
Swim & Racquet Club Marquee Sign (4430-430-003)	24,855	-	-	-
Transfer Out to General Fund (001.500.020)	14,487	-	12,334	15,000
Transfer Out to Fund 008 (020.5000.008)	-	-	-	13,751
Total Expenditures	605,547	25,500	894,043	75,751
ASSIGNED FUND BALANCE	-	45,458	-	-
Total Estimated Expenditures and Assigned Fund Balance	605,547	70,958	894,043	75,751

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. This year we received \$516,500 in Quimby fees in Fund 22 from the Brandywine and Cody Lane projects.

- Fund 21 – Northern Foothills Trails - The City was recently awarded a state trails grant in the amount of \$150,000 towards this project. The grant funds, along with the developer contribution of \$180,000, allow us to schedule this project next fiscal year. The total amount of the project is \$330,000 and will be fully funded by the grant and developer contribution.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
OPEN SPACE DISTRICT #1 (NORTH & WEST) FUND 21				
ASSIGNED FUND BALANCE	7,451	232,842	-	-
<hr/>				
REVENUES				
Northern Foothills Grant (356-001)	-	-	-	150,000
Northern Foothills Brasada Reimb. (393-001)	-	-	-	180,000
Use of Reserves From Gen Fund 01 (500-001)	7,807	-	7,800	
Total Revenue	7,807	-	7,800	330,000
Total Available Funds	15,258	232,842	7,800	330,000
<hr/>				
EXPENDITURES (4410/4430)				
Recreation Center Improvements (4430-430-005)	-	7,800	7,800	-
Recreation Center Facility Assessment/Evaluation (4430-430-006)	15,258	-	-	-
Northern Foothills Trail (4410-928-000)	-	-	-	330,000
Total Expenditures	15,258	7,800	7,800	330,000
ASSIGNED FUND BALANCE	-	225,042	-	-
<hr/>				
Total Estimated Requirements and Assigned Fund Balance	15,258	232,842	7,800	330,000

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
OPEN SPACE DISTRICT #2 (EAST) FUND 22				
ASSIGNED FUND BALANCE	1,165,198	36,090	1,094,094	270,508
REVENUE				
Prop A Dist 5 Excess Funds Grant (356-461)	-	-	-	250,000
HCD Housing Related Parks Grant (358-031)	104,325	-	-	-
Quimby Fees (319-002)	-	-	516,500	-
Use of Reserves Fund 01 (500-001)	-	1,151,835	1,151,835	-
Total Revenue	104,325	1,151,835	1,668,335	250,000
Total Available Funds	1,269,523	1,187,925	2,762,429	520,508
EXPENDITURES (4410)				
Pioneer Park Playground Replacement (HCD Grant) (937-023)	159,643	-	-	-
Freedom Park Monument Sign (550-001)	7,033	-	-	-
Marchant Park Project (924-001)	8,753	1,187,925	2,491,921	-
Total Expenditures	175,429	1,187,925	2,491,921	-
ASSIGNED FUND BALANCE	1,094,094	-	270,508	520,508
Total Estimated Requirements and Assigned Fund Balance	1,269,523	1,187,925	2,762,429	520,508

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
OPEN SPACE DISTRICT #3 (SOUTH) FUND 23				
ASSIGNED FUND BALANCE	-	-	-	-
REVENUE				
Revenues	-	-	-	-
Total Revenue	-	-	-	-
Total Available Funds	-	-	-	-
EXPENDITURES				
Expenditures	-	-	-	-
Total Expenditures	-	-	-	-
ASSIGNED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Assigned Fund Balance	-	-	-	-

FUND 27, 28 AND 29 - CIVIC CENTER PARKING DISTRICT

The Civic Center Parking District was formed in 1997. The District encompassed the common space of the Puddingstone Shopping Center. This group of funds is set up to cover the maintenance and operations and bond payments associated with the parking district. Revenue for this fund is derived from property assessments of property owners of the center. The bonds were retired in September 2016 and at that time the Parking District was dissolved. The Puddingstone Parking Lot reverted to full private ownership and there will no longer be any City or Successor Agency involvement.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
CIVIC CENTER PARKING DISTRICT FUND 27				
RESTRICTED FUND BALANCE	-	-	13,206	9,106
REVENUE				
Maint & Admin Assessments (371-094)	16,464	-	-	-
Trf In From 29 Res Avail for M&O (500-029)	781	-	-	-
Total Revenue	17,245	-	-	-
Total Available Funds	17,245	-	13,206	9,106
EXPENDITURES				
Water & Electricity (4801-561-022)	4,039	-	4,100	-
Total Expenditures	4,039	-	4,100	-
RESTRICTED FUND BALANCE	13,206	-	9,106	9,106
Total Estimated Requirements and Restricted Fund Balance	17,245	-	13,206	9,106

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
CC PARKING DISTRICT REDEMPTION FUND 28				
RESTRICTED FUND BALANCE	-	235	235	235
REVENUE				
Assessments (371-094)	8,300	-	-	-
Total Revenue	8,300	-	-	-
Total Available Funds	8,300	235	235	235
EXPENDITURES				
Bond Payments Interest (4120-026-000)	235	-	-	-
Bond Payments Principal (4120-027-000)	7,830	-	-	-
Total Expenditures	8,065	-	-	-
RESTRICTED FUND BALANCE	235	235	235	235
Total Estimated Requirements and Restricted Fund Balance	8,300	235	235	235

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
CC PARKING DISTRICT RESERVE FUND 29				
RESTRICTED FUND BALANCE	781	-	-	-
REVENUE				
Total Revenue	-	-	-	-
Total Available Funds	781	-	-	-
EXPENDITURES				
Trf Res to 27 Avail for M&O (5000-099-027)	781	-	-	-
Total Expenditures	781	-	-	-
RESTRICTED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Restricted Fund Balance	781	-	-	-

FUND 34 – HOUSING AUTHORITY 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. Staff is still working on the budget for this fund.

- Taylor House - \$300,000 - The Council had previously approved the demolition of the house and development of plans for constructing a new house on the site. The budget includes \$300,000 for the demolition cost and design and build for a new house.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
HOUSING AUTHORITY SUCCESSOR FUND 34 (02-01-12)				
RESTRICTED FUND BALANCE	1,803,672	2,368,857	2,577,280	3,006,206
RESTRICTED FB GROVE STATION L&M	632,084	595,084	632,084	579,276
TOTAL RESTRICTED FUND BALANCE	2,435,756	2,963,941	3,209,364	3,585,482
REVENUE				
SB68 SERAF Loan Repayment from SA (151-031)	435,448	297,680	297,680	-
Interest Revenue (341-001)	21,019	6,200	6,200	6,200
Rent Monte Vista Place (341-045/063)	103,156	102,000	95,400	98,288
Charter Oak Mobile Home Park Reimb (369-864)	6,926	8,900	8,900	8,900
Sale of Grove Station Low/Mod Units (034-118-050)	1,021,109	-	795,500	-
Transfer in from General Fund for 20% set-aside loan Re-pay (500-001)	-	20,982	20,982	212,708
Total Revenue	1,587,658	435,762	1,224,662	326,096
Total Available Funds	4,023,414	3,399,703	4,434,026	3,911,578
EXPENDITURES (4120/4802/5000)				
Housing Compliance Audit (4120-020-001)	3,121	3,000	3,000	3,000
Admin Costs Staff Reimb. (4120-020-002)	25,033	25,000	25,000	25,000
Monte Vista Apt Prop Insurance (4802-014-000)	8,262	8,427	8,796	8,800
Monte Vista Apt Prop Maint (4802-015-000)	30,402	33,000	25,000	33,000
Monte Vista Apt Prop Management (4802-020-001)	6,780	6,780	6,780	6,780
Taylor House Demo (4802-020-010)	7,125	-	-	300,000
Monte Vista Apt Utilities (4802-022-001/006)	12,944	15,000	15,000	15,000
Monte Vista Apt Waste Wtr/Sewer (4802-022-007)	1,263	1,200	1,200	1,200
Monte Vista Apt Maint/Supplies (4802-033-001/002)	567	500	500	500
Mobile Home Rehab (4802-851-040)	70,053	85,000	85,000	85,000
Legal Fees (4802-851-502)	900	10,000	10,000	10,000
Monte Vista Roof Replacement (4802-855-002)	-	-	-	-
Charter Oak Mobile Home Pk Ins (4802-864-014)	8,922	8,900	9,500	9,500
M&O Improvement of Property (4802-864-506)	3,900	-	-	-
Reduction in due from SA for receipt of SB68 SERAF Loan (151-031)	435,448	297,680	297,680	-
Grove Station Low/Mod Proj (4802-865-512)	18,768	20,000	-	-
Grove Station Low/Mod Proj Subsidy on Sold Units (4802-865-513)	180,562	-	361,088	-
Total Expenditures	814,050	514,487	848,544	497,780
RESTRICTED FUND BALANCE	2,577,280	2,290,132	3,006,206	2,834,522
RESTRICTED FB GROVE STATION L&M	632,084	595,084	579,276	579,276
TOTAL ENDING FUND BALANCE	3,209,364	2,885,216	3,585,482	3,413,798
Total Est Req. & Restricted Fund Balance	4,023,414	3,399,703	4,434,026	3,911,578

FUND 38 – SUCCESSOR AGENCY

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**

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
SUCCESSOR AGENCY FUND 38				
ASSIGNED FUND BALANCE forward from Dissolved CRA	(870,603)	(758,945)	438,332	440,832
				Negative FB carried
TOTAL RESTRICTED FUND BALANCE	(361,326)	(758,945)	438,332	440,832
REVENUE				
Interest Revenue	2,378	-	2,500	2,500
Reimbursement Business Improvement	10,000	-	-	-
Transfer in fr Retirement Obligation Fund 39 (500-039)	2,015,444	1,212,103	1,212,103	1,900,736
Total Revenue	2,027,822	1,212,103	1,214,603	1,903,236
Total Available Funds	1,666,496	453,158	1,652,935	2,344,068
EXPENDITURES				
Admin Costs Staff/Misc (4120-020-002)	94,927	80,000	80,000	80,000
Admin Cost Consultants (4120-020-004)	-	30,000	30,000	30,000
Admin Cost Legal Fees (4120-020-502)	4,255	30,000	30,000	30,000
Admin Cost Audit/Trustee Fees (4120-020-521)	8,732	10,000	10,000	10,000
LRMP Consultant (4120-020-522)	10,814	3,900	3,900	-
SB68 SERAF Loan Repayment to 34 (251-031)	435,448	297,680	297,680	-
Principal Pmt Walker House Loan LTD to General Fund (251-033)	-	104,912	104,912	1,063,538
91/98 Taxable Bond Interest (4120-099-000)	3,367	-	-	-
Principal WH Loan to 03 (251-003)	73,829	77,520	77,520	81,397
Interest WH Loan to 03 (4120-500-028)	58,641	54,951	54,951	51,075
Puddingstone Pkg Assess to Fund 27 (4120-561-019)	1,625	-	-	-
Costco Parking Lot Lease SP565 (4120-565-509)	536,526	523,140	523,140	554,726
Total Expenditures	1,228,164	1,212,103	1,212,103	1,900,736
RESTRICTED FUND BALANCE	438,332	(758,945)	440,832	443,332
Total Estimated Requirements and Restricted Fund Balance	1,666,496	453,158	1,652,935	2,344,068

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**

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
REDEVELOPMENT OBLIGATION RETIREMENT FUND 39				
RESTRICTED FUND BALANCE	1,552,182	875,533	875,533	875,533
REVENUE				
Retirement Obligation From County (370-001)	1,068,795	1,062,103	1,062,103	1,750,736
Administrative Cost Reimbursement (370-002)	200,000	150,000	150,000	150,000
Total Revenue	1,268,795	1,212,103	1,212,103	1,900,736
Total Available Funds	2,820,977	2,087,636	2,087,636	2,776,269
EXPENDITURES				
Transfer to Successor Agency ROPS (5000-099-038)	1,945,444	1,212,103	1,212,103	1,900,736
Total Expenditures	1,945,444	1,212,103	1,212,103	1,900,736
RESTRICTED FUND BALANCE	875,533	875,533	875,533	875,533
Total Estimated Requirements and Restricted Fund Balance	2,820,977	2,087,636	2,087,636	2,776,269

FUND 40 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

This fund administers the City's CDBG programs. Revenue for this Fund is from Federal Block Grants administered through the County to fund the programs listed. Entitlement revenue is down again this year. The program budget is approved by the City Council in January of each year. In FY 17-18 the City received a significant increase in excess funds which are programmed into the existing programs.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
COMMUNITY DEVELOPMENT BLOCK GRANT FUND 40				
RESTRICTED FUND BALANCE	-	-	-	-
CARRY OVER PROGRAM INCOME	-	-	-	-
REVENUES				
Entitlements (359-047)	184,098	138,570	188,570	274,265
Total Revenue	184,098	138,570	188,570	274,265
Total Available Funds	184,098	138,570	188,570	274,265
EXPENDITURES				
Administration Professional Serv (4112-819-000)	25,500	19,286	-	-
Housing Rehabilitation (4112-820-821)	146,939	109,284	178,570	264,265
Youth Scholarship Program (4112-858-002)	11,659	10,000	10,000	10,000
Total Expenditures	184,098	138,570	188,570	274,265
RESTRICTED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Restricted Fund Balance	184,098	138,570	188,570	274,265

FUND 41 - CITIZEN'S OPTION FOR PUBLIC SAFETY (COPS)

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

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
CITIZEN'S OPTION FOR PUBLIC SAFETY FUND 41				
RESTRICTED FUND BALANCE	58,185	59,185	97,045	135,561
REVENUES				
Interest (341-001)	545	-	-	-
COPS State Grant (358-210)	129,324	100,000	139,416	100,000
Total Revenue	129,869	100,000	139,416	100,000
Total Available Funds	188,054	159,185	236,461	235,561
EXPENDITURES				
Directed Patrol (4210-020-005)	2,009	50,000	10,000	25,000
School Res Officer (4210-020-021)	49,000	70,900	70,900	74,000
Probation Cont. GAAP (4210-020-022)	40,000	-	-	-
Supplemental Sgt. (4210-020-023)	-	-	-	59,000
Equipment (4210-038-002)	-	28,285	10,000	57,561
Training (4210-434-000)	-	10,000	10,000	20,000
Total Expenditures	91,009	159,185	100,900	235,561
RESTRICTED FUND BALANCE	97,045	-	135,561	-
Total Estimated Requirements and Restricted Fund Balance	188,054	159,185	236,461	235,561

FUND 53 - GOLF COURSE

The Golf Course fund receives revenue from the San Dimas Canyon Golf Course and club house leases. The ongoing expenditures are for utilities, audit services and incidental maintenance. The largest expense is for interest on prior loan payments to the City for the original acquisition of the golf course. In 2013 the City refinanced the loan changing the terms of the loan. The loan repayment, budgeted at \$298,000 this year, is the remaining balance available after all expenses. The revenues are budgeted as an increase of \$40,000. 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. Staff is still working on the water estimations.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
GOLF COURSE FUND 53				
ASSIGNED FB RESTRICTED FOR GC WATER/IMP	373,843	456,423	439,462	214,712
REVENUES				
Golf Course Lease (341-002)	301,296	290,000	308,000	312,000
Restaurant Franchise (341-093)	181,473	150,000	170,000	168,000
American Golf Maint. Bldg Reimb (113-003)	-	-	-	120,000
Water Reimb American Golf (369-001)	160,000	160,000	160,000	160,000
Total Revenue	642,769	600,000	638,000	760,000
Total Available Funds	1,016,612	1,056,423	1,077,462	974,712
EXPENDITURES (4410)				
Travel & Meeting (021-000)	-	400	200	200
Electricity (022-001)	29,996	35,000	32,500	33,000
Gas (022-002)	4,757	5,400	4,600	4,800
Water (022-004)	188,962	185,000	185,000	185,000
Maintenance of Building (023-000)	8,272	22,600	31,500	46,600
Maintenance of Grounds (023-001)	-	2,000	2,000	2,000
Principal & Int Pd 1st LTD GC Liab (026-000)/(215-001)	239,140	279,600	312,200	298,000
American Golf Maint. Bldg Loan (113-003)	-	-	294,750	-
Well Line & Potable Water Line (053.4410.041.001)	420	-	-	-
Total Expenditures	471,547	530,000	862,750	569,600
ASSIGNED FB for Rev over Exp and Adj. for Wtr FB	(105,603)	-	-	-
ASSIGNED FUND BALANCE	545,065	526,423	214,712	405,112
ASSIGNED FB RESTRICTED FOR GC WATER/IMP	439,462	526,423	214,712	405,112
Total Estimated Requirements and Assigned Fund Balance	1,016,612	1,056,423	1,077,462	974,712

FUND 70 - EQUIPMENT REPLACEMENT

This fund is used for 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. In FY 17-18 the Council authorized the transfer of \$160,000 from excess reserves into this account. The estimated beginning fund balance for next year is \$432,528. There are significant needs for equipment replacement over the next 5 years. Staff is recommending transferring the proceeds from the City Loan repayment from the former Redevelopment Agency to this Fund to pay for current purchases and build future reserves. Significant capital equipment purchases and budget changes include:

- Computer Equipment - \$500,000 – The City's desk top computers are 8 years old, long past the normal useful life. It is recommended upgrading the 100 plus work stations. In order to do this it is also recommended that the City upgrade its server system to optimize its functionality and compatibility with the new work stations.
- Replace Dump Truck - \$80,000 – Replace the existing dump truck.
- Replace Boom Truck - \$260,000 – Replace the existing boom truck.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
EQUIPMENT REPLACEMENT FUND 70				
ASSIGNED FUND BALANCE	739,516	513,616	596,252	432,528
REVENUE				
Sale of Property (391-001)	18	-	-	-
Proposition A Fund 72 Equip Rental (394-013)	2,500	-	-	-
Transfer In From General Fund 01 (500-001)	-	-	160,000	850,830
Total Revenue	2,518	-	160,000	850,830
Total Available Funds	742,034	513,616	756,252	1,283,358
EXPENDITURES (4314)				
Pick up Truck (039-006)	76,529	-	-	-
Unit #5 Tilty Body (039-006)	-	-	72,724	-
Uplift Unit # 67 (039-018)	-	-	13,000	-
Code Enforcement Vehicle (039-025)	-	-	13,000	12,000
Code Compliance (Parking Enf) lease 2 - Escapes (039-035)	14,679	13,000	-	-
Replace Unit #9 tilting trailer (039-044)	28,147	-	-	-
Computer Equipment (041-003)	1,478	20,000	-	-
Plate Compactor(041-008)	2,216	-	-	-
Truck Mounted Capstan Winch(041-015)	5,093	-	-	-
Cal Sense Irrigation Control Equipment (041-026)	16,400	25,000	25,000	20,000
Telephones/Cell Phones/Equipment (041-027)	-	300,000	200,000	-
Asphalt Patching Trailer (039-044)	-	-	-	43,000
4-Wheel Drive truck for City inspections (039-052)	-	-	-	50,000
F-700 Dump Truck (Replace unit 26) (039-013)	-	-	-	80,000
F-700 Boom Truck (replace unit 31) (039-033)	-	-	-	150,000
Computer Server Upgrade (041-003)	-	-	-	260,000
Computer Desktop Upgrade (041-003)	-	-	-	240,000
Cell Phone Upgrades (041-027)	-	-	-	4,000
Replace Microfiche Reader (041-039)	-	12,000	-	-
Replace City's Two Way Radio System (041-040)	-	-	-	50,000
Total Expenditures	145,782	370,000	323,724	909,000
ASSIGNED FUND BALANCE	596,252	143,616	432,528	374,358
Total Estimated Requirements and Assigned Fund Balance	742,034	513,616	756,252	1,283,358

FUND 71 - AIR QUALITY MANAGEMENT DISTRICT (AQMD)

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

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

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
AQMD FUND 71				
RESTRICTED FUND BALANCE	125,600	148,382	166,437	186,237
REVENUE				
Interest (341-001)	1,310	650	1,000	1,000
AB2766 Entitlements (358-401)	43,602	43,000	45,000	45,000
AQMD - Charging Station (358-402)	-	-	-	100,000
Total Revenue	44,912	43,650	46,000	146,000
Total Available Funds	170,512	192,032	212,437	332,237
EXPENDITURES (4190)				
AQMD Charging Stations (041-003)	-	-	14,000	86,000
Carb Compliance Vehicles (041-005)	-	5,000	5,000	5,000
Yard Fuel Tank/ Fuel Vent AQMD (041-010)	1,895	5,000	5,000	5,000
Yard Fuel Management Software (041-011)	-	-	-	25,000
Transfer to General Fund 01 (5000-099-001)	2,180	2,176	2,200	2,200
Total Expenditures	4,075	12,176	26,200	123,200
RESTRICTED FUND BALANCE	166,437	179,856	186,237	209,037
Total Estimated Requirements and Restricted Fund Balance	170,512	192,032	212,437	332,237

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 \$304,000 – Expenditures for the City subsidized San Dimas Dial-A-Cab service. In May 2016 the Council approved a fare increase. The increase in fares reduced the amount of the increase in City contribution for that year. However, ridership and costs have continued to increase since then. For this year the increasing costs can be absorbed by reserves in this Fund but we will need to revisit the fares prior to FY 19-20.
- Get About Services – Budget amount \$177,000 – An increase of \$18,000.
- Recreational Transit – \$85,000 – Transit services for adult, family and teen Recreation excursions and is the same as last year.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
PROP A TRANSIT FUND 72				
RESTRICTED FUND BALANCE	435,414	437,013	481,144	485,943
REVENUE				
Prop A Taxes (312-002)	633,420	633,449	633,449	670,000
Interest (341-001)	3,132	2,000	2,000	2,000
Sale of Property (391-001)	-	-	-	-
Recreation Fees (395-034)	2,088	3,200	3,200	3,200
Total Revenue	638,640	638,649	638,649	675,200
Total Available Funds	1,074,054	1,075,662	1,119,793	1,161,143
EXPENDITURES				
Publications & Dues/SCVOG (4120-016-000)	3,333	3,500	3,500	3,500
Administration (4120-020-072)	85,704	110,000	110,000	110,000
Audit (4120-020-521)	-	2,400	2,400	2,400
Equipment Rental Fund 70 (4120-025-000)	2,500	2,500	2,500	2,500
Get About Vans (4125-041-001)	8,900	12,300	12,300	8,300
Get About Services (4125-433-000)	177,793	159,000	159,000	177,000
Recreational Transit (4125-434-000)	56,716	85,000	80,000	85,000
Sr. Handicap Bus Buy down (4125-442-000)	9,600	7,200	-	-
Dial A Cab (4125-445-000)	192,339	225,000	225,000	304,000
Park & Ride Maint/Coat/Stripe/ADA (4125-453-002)	23,748	24,000	24,000	24,000
Depot Maintenance (4125-454-001)	20,629	-	-	-
Bus Stop Maintenance (4125-455-000)	11,648	14,000	15,150	15,200
Total Expenditures	592,910	644,900	633,850	731,900
RESTRICTED FUND BALANCE	481,144	430,762	485,943	429,243
Total Estimated Requirements and Restricted Fund Balance	1,074,054	1,075,662	1,119,793	1,161,143

FUND 73 - PROP C TRANSIT

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

- Pavement Preservation - \$30,000 – Annual street program of slurry seal, pavement repairs and other pavement preservation.
- Badillo et al - \$110,000 – A portion of the overall project.
- Gold Line Consulting Services - \$75,000 – Consulting services for evaluation of Gold Line extension including City Engineer and Traffic Engineer.
- Bicycle Trail Master Plan - \$50,000 – Consulting services to develop a city-wide bicycle trail master plan.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
PROP C TRANSIT FUND 73				
RESTRICTED FUND BALANCE	1,455,600	674,330	1,617,945	500,675
<hr/>				
REVENUE				
Prop C Taxes (312-003)	527,707	526,000	526,000	556,000
Interest (341-001)	12,144	6,500	6,500	6,500
Total Revenue	539,851	532,500	532,500	562,500
Total Available Funds	1,995,451	1,206,830	2,150,445	1,063,175
<hr/>				
EXPENDITURES				
Administration of Prog (4120-020-073)	7,500	-	-	-
Gold Line Consultant Services (4120-020-074)	6,332	70,000	130,000	75,000
Bicycle/Trail Master Plan (4120-020-075)	-	-	-	50,000
Metro Gold Line Dues (4125-016-000)	-	-	-	3,000
Publication & Dues (4125-016-001)	-	-	-	3,000
Pavement Management System (4841-041-001)	404	1,500	1,500	1,500
Pavement Preservation (4841-554-007)	20,000	25,000	25,000	100,000
Badillo et all (4841-639-000)	-	110,000	-	110,000
Bonita Ave. Pavement Reconstruction (4841-660-001)	343,270	-	343,270	-
San Dimas Ave. (4841-929-004)	-	200,000	1,150,000	-
Total Expenditures	377,506	406,500	1,649,770	342,500
RESTRICTED FUND BALANCE	1,617,945	800,330	500,675	720,675
<hr/>				
Total Estimated Requirements and Restricted Fund Balance	1,995,451	1,206,830	2,150,445	1,063,175

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.

- Badillo et al - \$55,000 - Total project cost is \$2,139,443 with additional funds budgeted in Funds 2, 12 and 73.
- Pavement Preservation - \$350,000 – Annual program of slurry seal, pavement repairs and other pavement preservation.
- Various residential Streets - \$400,000 – Street repairs to various residential streets throughout the City.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
MEASURE R TRANSIT FUND 74				
RESTRICTED FUND BALANCE	1,141,460	799,961	1,343,859	696,760
REVENUE				
Measure R Taxes (312-004)	394,150	394,000	394,000	417,000
Interest (341-001)	9,749	4,700	4,700	4,700
Total Revenue	403,899	398,700	398,700	421,700
Total Available Funds	1,545,359	1,198,661	1,742,559	1,118,460
EXPENDITURES				
Administration of Prog (4120-020-074)	3,500	-	-	-
Pavement Preservation (4841-554-007)	20,000	120,000	120,000	350,000
Cienega/Repair (4841-638-000)	-	-	587,265	-
Badillo et al (4841-639-000)	-	55,000	-	55,000
Bonita Ave - Pavement Reconstruction (4841-660-000)	178,000	100,000	-	-
San Dimas Ave (4841-929-003)	-	100,000	250,000	-
Various Residential Streets (4841-639-016)	-	-	-	400,000
Puente Ave Rehab (VV to Via Palomares)(4841-663-000)	-	200,000	88,534	-
Total Expenditures	201,500	575,000	1,045,799	805,000
RESTRICTED FUND BALANCE	1,343,859	623,661	696,760	313,460
Total Estimated Requirements and Restricted Fund Balance	1,545,359	1,198,661	1,742,559	1,118,460

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**

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
OPEN SPACE MAINTENANCE FUND 75				
RESTRICTED FUND BALANCE BOULEVARD	10,593	11,301	14,024	14,184
RESTRICTED FUND BALANCE NORTHWOODS	19,682	16,670	24,013	13,803
TOTAL RESTRICTED FUND BALANCE	30,275	27,971	38,037	27,987
REVENUES				
Assessment Fee Blvd (371-001)	10,064	10,120	10,120	10,120
Assessment Fee Northwoods (371-003)	34,080	34,140	34,140	34,140
Total Revenue	44,144	44,260	44,260	44,260
Total Available Funds	74,419	72,231	82,297	72,247
EXPENDITURES				
BOULEVARD (4440)				
General Maintenance (020-000)	2,119	3,860	3,860	3,860
Tree Trimming (020-001)	511	600	600	600
Irrigation Repair (020-002)	-	400	400	400
Electricity (022-001)	248	350	700	480
Water (022-004)	3,755	4,400	4,400	4,400
Sub-total Boulevard	6,633	9,610	9,960	9,740
NORTHWOODS (4443)				
General Maintenance (020-000)	12,677	16,900	16,900	16,900
Irrigation Repair (020-001)	192	3,000	3,050	3,000
Tree Trimming (020-003)	2,564	2,500	2,500	2,500
Electricity (022-001)	843	950	900	950
Water (022-004)	13,473	15,000	21,000	20,000
Sub-total Northwoods	29,749	38,350	44,350	43,350
Total Expenditures	36,382	47,960	54,310	53,090
RESTRICTED FUND BALANCE BOULEVARD	14,024	11,811	14,184	14,564
RESTRICTED FUND BALANCE NORTHWOODS	24,013	12,460	13,803	4,593
TOTAL RESTRICTED FUND BALANCE	38,037	24,271	27,987	19,157
Total Estimated Requirements and Restricted Fund Balance	74,419	72,231	82,297	72,247

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 2 years ago. In FY 17-18 we received \$402,300 and anticipate \$472,382 next year.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
MEASURE M FUND 76				
RESTRICTED FUND BALANCE	-	-	-	384,800
<hr/>				
REVENUE				
Measure M Taxes (312-001)	-	402,300	402,300	472,382
Interest (341-001)	-	2,500	2,500	2,500
Total Revenue	-	404,800	404,800	474,882
Total Available Funds	-	404,800	404,800	859,682
<hr/>				
EXPENDITURES				
Pavement Repair/Replace (Rennell) (4841-554-008)	-	-	20,000	-
Avenida Entrada Design & Management (4841-554-010)	-	-	-	75,000
Total Expenditures	-	-	20,000	75,000
RESTRICTED FUND BALANCE	-	404,800	384,800	784,682
<hr/>				
Total Estimated Requirements and Restricted Fund Balance	-	404,800	404,800	859,682
<hr/>				

FUND 77 – ROAD MAINTENANCE REHAB

Last year the State legislature approved a new state-wide transportation funding program. 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 in FY 17 – 18 was \$196,000 and is anticipated to be \$574,868 next year. A requirement of these funds is that they are allocated to specific identified projects. In FY 17-18 the City identified Rennell et.al as the project, which is being carried over, and for next year Avenida Entrada et al.

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
ROAD MAINT. REHAB ACT FUND 77				
RESTRICTED FUND BALANCE	-	-	-	201,081
<hr/>				
REVENUE				
RMRA Local Return (312-001)	-	197,000	199,881	572,754
Interest (341-001)	-	1,200	1,200	6,000
Total Revenue	-	198,200	201,081	578,754
Total Available Funds	-	198,200	201,081	779,835
<hr/>				
EXPENDITURES				
Rennell Et AL Project (4120-20-074)	-	-	-	196,000
Avenida Entrada Construction (4841-554-010)	-	-	-	583,835
Total Expenditures	-	-	-	779,835
RESTRICTED FUND BALANCE	-	198,200	201,081	-
<hr/>				
Total Estimated Requirements and Restricted Fund Balance	-	198,200	201,081	779,835
<hr/>				

FUND 113 – Housing Authority

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

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

	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 REVISED ESTIMATE	2018-19 ADOPTED BUDGET
Housing Authority Trustee Administration Fund 113				
RESTRICTED FUND BALANCE	4,472,052	4,851,627	4,603,214	4,982,989
REVENUE				
Interest Revenue (113-341-001)	39,398	11,200	11,200	11,200
Rents Mobile Home Park (113.341-002)	964,569	1,250,000	1,250,000	1,250,000
Total Revenue	1,003,967	1,261,200	1,261,200	1,261,200
Total Available Funds	5,476,019	6,112,827	5,864,414	6,244,189
EXPENDITURES				
Interest Expense (113.4120-026)	286,425	286,425	286,425	286,425
Principal Payment (113-4120-027-001)	280,000	280,000	280,000	280,000
Reimb City for Operation of Property (113-4120-506)	306,380	315,000	315,000	315,000
Total Expenditures	872,805	881,425	881,425	881,425
RESTRICTED FUND BALANCE	4,603,214	5,231,402	4,982,989	5,362,764
Total Estimated Requirements and Restricted Fund Balance	5,476,019	6,112,827	5,864,414	6,244,189



THIS PAGE IS INTENTIONALLY LEFT BLANK



GLOSSARY & APPENDIX

CITY OF SAN DIMAS

Glossary of Budget Terms

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

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

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

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

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

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

Budget A fiscal plan of financial operation listing an estimate of proposed applications or expenditures and the proposed means of financing them for a particular time period. The budget is proposed until it has been approved by the City Council.

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

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

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

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

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

Deficit An excess of expenditures over revenues (resources).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



THIS PAGE IS INTENTIONALLY LEFT BLANK

RESOLUTION 2018-40

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN DIMAS,
COUNTY OF LOS ANGELES, ADOPTING AN APPROPRIATIONS LIMIT FOR
FISCAL YEAR 2018-19 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 2018-19; and

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

WHEREAS, the growth of the California's per capita personal income applicable to the fiscal year 2018-19 Limit is 3.67% or a factor of 1.0367 and is less than the growth of non-residential assessed valuation due to new construction in the City; and

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


WHEREAS, the City's change in population provided by the State Department of Finance applicable to the fiscal year 2018-19 Limit is .10% or a factor of 1.0010 and is less than the County growth which is 0.51% or a factor of 1.0051; and

WHEREAS, the fiscal year 2017-18 Appropriations Limit of \$74,268,213 shall be used as the base toward calculating the Limit for fiscal year 2018-19; 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 2018-19 shall be \$77,386,512; and there is hereby appropriated assigned fund balances of all revenues subsequently received by City funds in excess of the 2018-19 appropriations up to the Appropriations Limit in the following funds: 1, 2, 4, 6-8, 12, 20-23, 27-29, 40-42, 53, 70-77.

Per Capita Personal Income Change:	3.67%	=	1.0367 ratio
City Population Change	.51%	=	1.0051 ratio
Ratio of Change	1.0367 x	=	1.041987
Appropriations Limit 2017-18		=	\$74,268,213
Ratio of Change		x	<u>1.041987</u>
Appropriations Limit 2018-19		=	\$77,386,512

PASSED, APPROVED AND ADOPTED this 26th, day of June 2018.

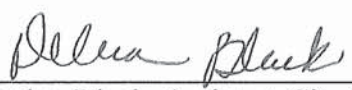

Curtis W. Morris, Mayor

ATTEST:


Debra Black, Assistant City Clerk

I, Debra Black, Assistant City Clerk, hereby certify that Resolution 2018-40 was adopted by the City Council of San Dimas at its regular meeting of June 26th, 2018 by the following vote:

AYES: Badar, Bertone, Ebner, Morris, Vienna
NOES: None
ABSENT: None
ABSTAIN: None


Debra Black, Assistant City Clerk