



Operating Capital Improvement Program Budget

CITY OF SAN DIMAS

California



**FISCAL
YEAR**

2023-2024





THIS PAGE IS INTENTIONALLY LEFT BLANK

CONTENTS

5 TRANSMITTAL LETTER

7 INTRODUCTION

- 8 MISSION STATEMENT
- 9 ELECTED & APPOINTED OFFICIALS
- 10 ORGANIZATIONAL CHART
- 11 BUDGETED PERSONNEL
- 12 SAN DIMAS SITE MAP
- 13 KEY DEMOGRAPHICS
- 14 CSMFO OPERATING BUDGET AWARD
- 15 BUDGET MESSAGE

23 FISCAL & BUDGETARY POLICIES

- 24 BUDGET TIMELINE
- 25 BUDGET PRIORITIES
- 27 ANNUAL BUDGET POLICY
- 37 APPROPRIATION LIMIT

41 FINANCIAL SUMMARIES

- 42 CHART OF ACCOUNTS
- 43 FUND DESCRIPTIONS
- 44 OPERATING FUNDS
- 46 CAPITAL PROJECT FUNDS
- 48 DEBT SERVICE FUNDS
- 49 LONG TERM DEBT
- 51 SUMMARY OF ENDING BALANCES AND TRANSACTIONS - SCHEDULE 1
- 52 HISTORICAL GENERAL FUND RESERVES

55 REVENUES

- 56 REVENUES DEFINED
- 58 HISTORICAL TRENDS
- 60 SUMMARY OF ESTIMATED REVENUES BY FUND - SCHEDULE 2
- 64 SUMMARY OF GENERAL FUND REVENUES

67 EXPENDITURES

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

CONTENTS

96 PERFORMANCE INDICATORS

- 93 GENERAL FUND COST CENTERS: FUNCTIONS & OPERATIONAL PLANS
 - 97 ADMINISTRATIVE SERVICES
 - 107 COMMUNITY DEVELOPMENT
 - 110 PUBLIC WORKS
 - 115 PARKS AND RECREATION

- 124 CAPITAL IMPROVEMENT PROGRAM OVERVIEW
 - 125 CAPITAL IMPROVEMENT FUNDING SCHEDULE

147 PROGRAM BASED BUDGETING

SERVICE PROGRAM, LEVELS & WORKPLAN

157 SPECIAL FUNDS

- | | | | |
|-----|--|-----|--|
| 158 | FUND 02 - STATE GAS TAX | 188 | FUND 53 - GOLF COURSE |
| 160 | FUND 03 - WALKER HOUSE LLC | 190 | FUND 70 - EQUIPMENT REPLACEMENT |
| 162 | FUND 04 - CIVIC CENTER RENOVATION | 192 | FUND 71 - AQMD |
| 164 | FUND 06 - SEWER EXPANSION | 194 | FUND 72 - PROP A TRANSIT |
| 166 | FUND 07 - CITY WIDE LIGHTING DISTRICT | 196 | FUND 73 - PROP C TRANSIT |
| 168 | FUND 08 - LANDSCAPE PARCEL TAX | 198 | FUND 74 - MEASURE R TRANSIT |
| 170 | FUND 12 - INFRASTRUCTURE | 200 | FUND 75 - LANDSCAPE MAINT. ASSESSMENT DISTRICT |
| 172 | FUND 20 - COMMUNITY PARKS & FACILITIES DEVELOPMENT | 202 | FUND 76 - MEASURE M TRANSIT |
| 175 | FUND 21 - OPEN SPACE DISTRICT - NORTH & WEST | 204 | FUND 77 - ROAD MAINT. REHAB |
| 176 | FUND 22 - OPEN SPACE DISTRICT - EAST | 206 | FUND 78 - MEASURE W |
| 177 | FUND 23 - OPEN SPACE DISTRICT - SOUTH | 208 | FUND 100 - CAPITAL ASSETS RESERVE |
| 178 | FUND 34 - HOUSING AUTHORITY | 210 | FUND 101 - AMERICAN RESCUE PLAN ACT |
| 180 | FUND 38 - SUCCESSOR AGENCY | 212 | FUND 113 - HOUSING AUTHORITY |
| 182 | FUND 39 - REDEVELOPMENT OBLIGATION RETIREMENT FUND | | |
| 184 | FUND 40 - COMMUNITY DEVELOPMENT BLOCK GRANT | | |
| 186 | FUND 41 - CITIZENS OPTION FOR PUBLIC SAFETY (COPS) | | |

215 GLOSSARY

FISCAL YEAR 2023-24 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 2023-2024. This budget reflects a budget benefiting from the last year of available federal American Rescue Plan Act funding and continues the commitment high quality programs and services. The pandemic had forced the City to adjust to a new reality of uncertainty and retraction. Since 2021, the subsequent budgets have been thoughtful in how we address technological systems, capital improvements, and day to day operations but relied on short-term federal funding. As the funding ends, the City has been preparing for and will be ready to respond over the 2024-25 and 2025-26 years for absence in federal assistance.

The City's 2023 Community Survey showed high marks in quality of life and condition of public infrastructure. Additionally, the survey demonstrated that overall, the City is doing well in its existing programs and services. Thus, the goal in the 2023-24 budget reflects maintaining overall investments, but also expands upon some priority areas such as response to homelessness, an area identified in the survey which needs more attention.

This budget also expands upon the program-based budgeting summary statements for several programs. The intent of these presentations is to consolidate multiple revenue and expenditures items throughout the budget and to present them in one location in an easy to understand format for the public. We will continue to expand upon these summaries to enhance transparency.

This is an amazing City that has been and remains thoughtful in how it serves residents. Thus, we are confident to being able to navigate the inevitable challenges ahead, take advantage of strategic opportunities, and ensure we remain accountable to our citizens.

Respectfully Submitted,



Chris Constantin
City Manager



THIS PAGE IS INTENTIONALLY LEFT BLANK



INTRODUCTION SECTION:

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

ADOPTED DECEMBER 9, 1986

MISSION STATEMENT



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

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

ELECTED & APPOINTED OFFICIALS



Emmett Badar
MAYOR



John Ebiner
MAYOR PRO TEM



Ryan Vienna
COUNCIL MEMBER



Eric Weber
COUNCIL MEMBER



Eric Nakano
COUNCIL MEMBER

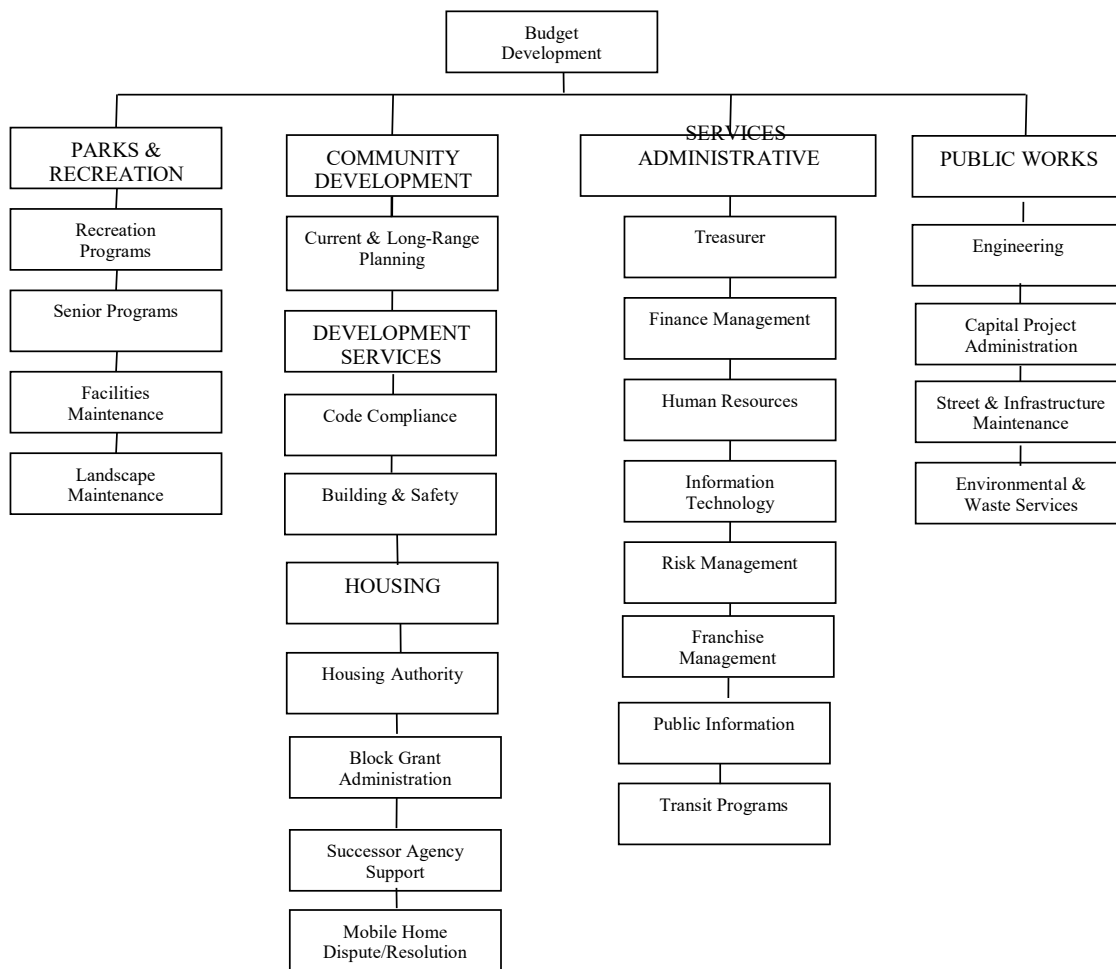
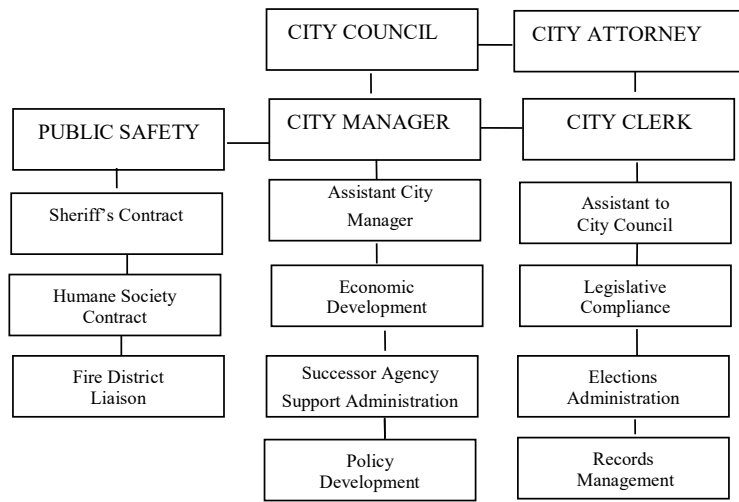
CITY OFFICIALS

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

CITY COMMISSIONS

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

CITY-WIDE ORGANIZATION CHART

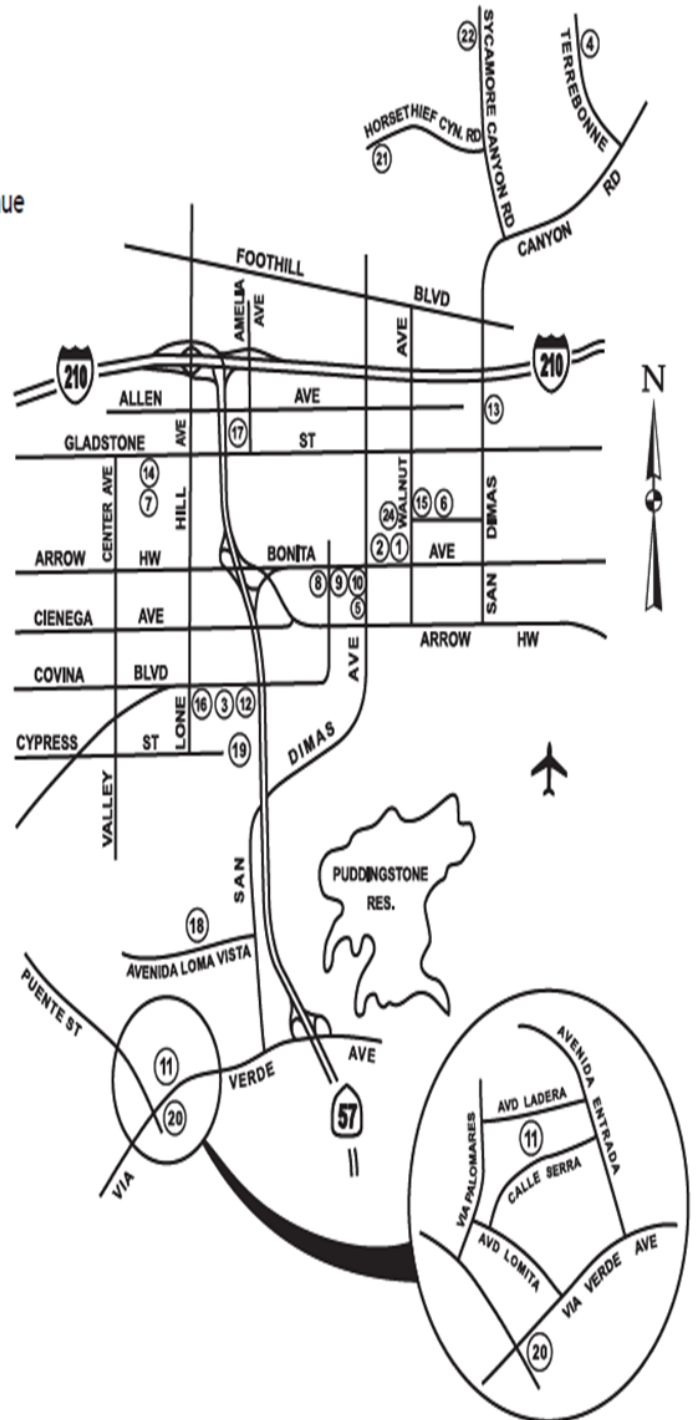


BUDGETED PERSONNEL

FULL TIME CLASSIFICATION BY DIVISION	# OF POSITIONS	FULL TIME CLASSIFICATION BY DIVISION	# OF POSITIONS
CITY COUNCIL/CITY MANAGER		PUBLIC WORKS ADMINISTRATION/ENGINEERING	
MAYOR & COUNCIL MEMBERS	5	DIRECTOR OF PUBLIC WORKS	1
CITY MANAGER	1	ENGINEERING MANAGER	1
ASSISTANT CITY MANAGER	1	ASSOCIATE ENGINEER	1
CITY CLERK	1	ASSISTANT ENGINEER	1
DEPARTMENTAL ASSISTANT	1	SENIOR MANAGEMENT ANALYST	1
SENIOR MANAGEMENT ANALYST	1	MANAGEMENT ANALYST	1
ADMINISTRATIVE SERVICES		MANAGEMENT AIDE	1
DIRECTOR OF ADMINISTRATIVE SERVICES. / TREASURER	1	PUBLIC WORKS INSPECTOR	1
INFORMATION TECHNOLOGY MANAGER	1	ADMINISTRATIVE SECRETARY	1
HUMAN RESOURCES MANAGER	1	PW STREET & VEHICLE MAINT/TRAFFIC CONTROL	
ACCOUNTING SUPERVISOR	2	PUBLIC WORKS MAINTENANCE MANAGER	1
ACCOUNTING TECHNICIAN	3	PUBLIC WORKS MAINTENANCE SUPERVISOR	1
HR MANAGEMENT ANALYST	1	EQUIPMENT OPERATOR	1
SENIOR MANAGEMENT ANALYST	1	STREET MAINTENANCE WORKER I & II	4
IT/GIS MANAGEMENT ANALYST	1	EQUIPMENT MECHANIC	1
COMMUNITY DEVELOPMENT		PARKS & RECREATION	
DIRECTOR OF COMMUNITY DEVELOPMENT	1	DIRECTOR OF PARKS & RECREATION	1
PLANNING MANAGER	1	FACILITIES MAINTENANCE MANAGER	1
HOUSING MANAGER	1	RECREATION MANAGER	1
BUILDING & SAFETY MANAGER	1	FACILITIES MAINT. SUPERVISOR	1
SENIOR BUILDING INSPECTOR	1	RECREATION SUPERVISOR	1
BUILDING INSPECTOR I	1	LANDSCAPE MAINTENANCE SUPERVISOR	1
SENIOR PLANNER	2	LANDSCAPE MAINTENANCE MANAGER	1
ASSOCIATE PLANNER	1	MANAGEMENT AIDE	1
SENIOR MANAGEMENT ANALYST	1	MUNICIPAL ARBORIST	1
SUPERVISING CODE COMPLIANCE OFFICER	1	FACILITIES MAINT. WORKER I & II	3
MANAGEMENT ANALYST	1	LANDSCAPE MAINT. WORKER I & II	5
MANAGEMENT AIDE	1	RECREATION COORDINATOR	3
DEPARTMENTAL ASSISTANT	1	DEPARTMENTAL ASSISTANT	2
CODE COMPLIANCE OFFICER	2		
BUILDING PERMIT TECHNICIAN I	1		
HOUSING SERVICES COORDINATOR	1		
TOTAL FULL TIME BUDGETED POSITIONS: 78			
PART TIME CLASSIFICATION BY DIVISION			
CITY MANAGER/ADMINISTRATIVE SERVICES		PARKS AND RECREATION*	
MANAGEMENT ANALYST	1	BUILDING MAINTENANCE AIDE	9
COMMUNITY DEVELOPMENT		RECREATION LEADER	52
PLANNING INTERN	1	SHOOTING STARS DIRECTOR	1
BUILDING INTERN	1	STUDENT UNION STAFF	4
PARKING ENFORCEMENT OFFICER II	1	SUPERVISING LIFEGUARD	1
PARKING ENFORCEMENT OFFICER	4	SENIOR LIFEGUARD	1
PUBLIC WORKS		LIFEGUARD	22
ENGINEERING INTERN	1	WATER SAFETY INSTRUCTOR	10
		SR. RECREATION LEADERS/SPECIALIST	12
TOTAL PART TIME BUDGETED POSITIONS: 126		FITNESS INSTRUCTORS	5

CITY OF SAN DIMAS SITE MAP

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



KEY DEMOGRAPHICS

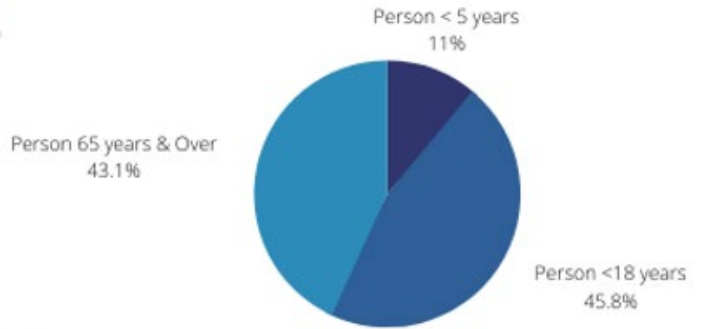
2020 CENSUS

City Population

34,924

BY RACE & HISPANIC ORIGIN:

- White
- Black or African American
- American Indian & Alaska Native
- Two or more Races
- Hispanic or Latino
- White, not Hispanic or Latino



OF CITY POPULATION AGES 25+, 2016-20 HIGH SCHOOL GRADUATES



OF CITY POPULATION AGES 25+, 2016-20 HAVE A BACHELOR DEGREE OR HIGHER

Families & Living Arrangements



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

69.3% RATE OF OWNER OCCUPIED HOUSING



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

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

CSMFO OPERATING BUDGET EXCELLENCE AWARD

California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award Fiscal Year 2022-2023

Presented to the

City of San Dimas

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

February 10, 2023



Handwritten signature of Scott Catlett in black ink.

Scott Catlett
2022 CSMFO President

Handwritten signature of James Russell-Field in black ink.

James Russell-Field, Chair
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting

**CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET
FISCAL YEAR 2023-24**

BUDGET MESSAGE

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

In 2019-20, COVID-19 changed the world and operations of every city. San Dimas focused on keeping its doors open and providing the highest level of service within the constraints of public health restrictions. The massive investment of funding by the federal government across the economy has resulted in better economic output than predicted during the pandemic.

However, with the significant economic investment, we are also seeing increases in the cost of many resources supporting our operations – consumer price index and construction materials costs.

- Consumer price index for Los Angeles increased by 3.7-3.8% in March and April 2023, respectively from the same months in 2022 (US Bureau of Labor Statistics); and
- California Construction Cost Index increased 6.89% from May 2022 to May 2023 (Department of General Services).

The increased costs are passed along to the City through contractual escalators in agreements and increased costs for basic operations.

Next year, the City is poised to remain financially solvent and able to maintain its robust programs and services. In this 2023-24 budget and with the help of one-time resources, the City is projecting a General Fund balance increase. The City also retains a healthy General Fund balance which is far more than the two months of operating expenditure recommended by the Government Finance Officers Association. However, the City is preparing for challenges ahead which will require balancing fiscal stability with the type and extent of programs and services offered to the public.

However, there are risks ahead the City must keep in the forefront. The economy shows signs of weakness, and any future downturn can put a negative pressure on revenues. The City will see the end of American Rescue Plan Act funding next year, which will require smart decisions in reducing ongoing expenditures and determining operational changes to balance the budget. Additionally, the current employment market shows intense competition for qualified employees and significant increasing cost and lost efficiency from higher turnover rates.

According to the City's 2023 community survey, over 75% of residents registering a positive or negative response indicated they trust the City, the City manages its finances well, and the City is responsive to residents' needs. As a community, we should be proud of these marks, but also, we should be resolute in keeping efforts aligned to retain them as we navigate choppy waters ahead.

Protecting the City's Most Valuable Service Asset.

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

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

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

On June 28, 2022, the Policy was again approved through Resolution 2022-41.

On February 8, 2022, the City Council established budget priorities which included the "Retention, investment, and development of City staff." In 2021, the City allocated annual resources to support professional development, and the City has been committed to supporting competitiveness with other cities by offering cost of living adjustments when the consumer price index supports such adjustment.

San Dimas remains an employer of choice. We were able to obtain employee turnover information from a neighboring city to compare, and we are stable at this point. Retaining qualified employees and attracting quality candidates are critical to providing the programs and services San Dimas has been known for in the San Gabriel Valley. In 2022-23 and expected in early 2023-24, the City will see a long-term employee retire and a 12-year employee move on to a higher position in another City. There are kudos to these employees

for long careers and success, but any turnover does necessitate good internal systems to maximize retention and recruitment. We have focused on developing and promoting qualified internal employees; however, turnover risk is another area we continue to address as necessary.

To this end, this budget includes several items which are intended to maintain competitiveness with the market, ensure internal equity in compensation structure, and to continue to foster low turnover rates. The City is including a 3% cost of living adjustment for all employees starting the first pay period of the fiscal year. This is less than the 3.7% increase in consumer price index but based on our review of compensation with other similar cities and our pay schedule, the adjustment is sufficient to keep the City competitive in the marketplace. The City amended salary tables, classifications, reclassification of positions that were working out of class, and adjusted standby and other pays to match best practices in the industry. The City had not done this in approximately 20 years, but it is in keeping with a priority set in the 2021-22 budget to evaluate the compensation structure. Ultimately, these changes are intended to continue maintaining low turnover and to fill vacancies with qualified personnel when they occur.

Returning to Normalcy and Focusing on the Future

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

In the 2022-23 budget, there were several organizational improvements in quality of life, operations, and in how we approach the budgetary decisions which were proposed and are continued into 2023-24.

Some of these changes were easier to implement in the short term, such as the following which have been implemented or are currently in process:

- Implementing a proven Customer Service Request system that leverages technology and aligns every part of the organization towards serving the needs of our residents.
 - Results: City deployed the “my San Dimas” application system which has been very successful in capturing service requests, enhancing timely response, and strengthening oversight of service activity. The system has been successful in engaging residents by becoming the most popular communication tool for residents aged 44-65. We continue to tweak the system to make it more user friendly.
- Reducing the impact of accidents and traffic violations through the continued focus on traffic safety.
 - Results: According to the LASD, the City averaged 44 traffic collisions and 200 citations a month before the addition of a traffic motor. After restoring the traffic unit in 2021, the City’s average fell to an average of 23 traffic collisions and 293 citations a month. We saw turnover in our motor unit due to promotion, but we

have a solid performer in the new deputy which started this fiscal year.

- Focusing on supporting efforts to reduce the impact of homelessness by utilizing services from Los Angeles Center for Drug and Alcohol to engage and provide services, including housing, to those who are unhoused.
 - Results: The City has seen 12 homeless individuals housed, and over 100 individuals over the past few months have been engaged. We look forward to adding to our efforts in other ways in 2023-24.

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

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

A review of personnel rules is still ongoing but near completion. The City is also in the latter stage of its fees and charges review and hopes to begin discussion of recommendations this summer.

The City completed its community survey and will begin its strategic planning process which will inform decision-making for the future.

A larger conversation about the Recreation Center is still necessary due to the significant General Fund subsidy required and substantial capital improvement needs identified. In 2023-24, the City will be engaging a consultant to identify options for City Council consideration.

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

- Ensuring accountability in City operations and resource allocation,
- Finding ways to leverage technologies, grant opportunities, innovation, and other industry developments to improve how we provide City programs and services which maximize public investment, and

- Adjusting to the substantial new Federal and State mandates impacting our community.

The City has enhanced accountability and resource allocation with the “my San Dimas” application. The City is near the completion of a development and permitting process performance audit which will identify opportunities for improvement. In 2023-24, the City will continue its audit efforts by selecting another area for audit.

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

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

2023-24 Budget Outlook

The proposed 2023-24 budget includes use of some of its reserves but is anticipated to maintain a General Fund Unassigned and Assigned reserve balance of 98 percent. The General Fund represents a substantial portion of City operations, and as such, remains a primary focus in budget discussions.

General Fund Activity

Finance estimates that revenue minus expenditures will end 2022-23 and 2023-24 with positive changes in General Fund 001 balances of \$2,603,730 and \$537,530, respectively. The General Fund continues to support operations in other funds and in most cases, capital improvement activity. Due to federal funding from the American Rescue Plan, the City will receive short term funding to support impacts related to the pandemic. For this and next year, the funding will help the City maintain its current financial position and operations. We cannot expect this funding to continue and must continue work begun in 2021-22 towards longer term financial sustainability.

Assigned Reserve Fund Balances and Establishing Funding Goals

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

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

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

The City Council also established or increased funding goals for several key reserve categories, which included

- Revising the General Fund Reserve (including Funds 001, 070, and 100) funding level goal from 70% to 75% of General Fund operating expenditures.
- Establishing new funding level goals for the Capital Asset Reserve, OPEB, and Compensated Absences at 80% of estimated liabilities.
- Establishing a new funding level goal for the unassigned General Fund Reserve at 25% of General Fund operating expenditures.

The 2023-24 budget proposes fund balances which equal or exceed these funding goals.

Other Anticipated Operations Activity

The proposed 2023-24 budget includes several planned allocations and carryovers from 2022-23, which are outlined below.

- The addition of a Housing Services Coordinator to support housing and homeless services funded by the Housing Authority;
- Providing a 3% Cost of Living Adjustment (COLA) to City staff starting with the first pay period that includes July 1, 2023;
- Increasing funding of \$401,000 to replace five fleet vehicles that are past their useful life;
- Adding funding of \$150,000 to replace the HVAC Hot Boiler at the Civic Center;
- Adding funding of \$200,000 for purchase of a Case 580 Tractor/Backhoe, public works yard cart replacement, and speed radar trailer with data collection capabilities;
- Adding funding of \$500,000 for a natural gas street sweeper;
- Continuing funding allocation of \$150,000 for the implementation of an asset management system.

Other Planned Capital Activity

The proposed budget includes planned projects to improve our City’s infrastructure, parks, and buildings, which include the following:

Design - Civic Center Trash Enclosure	\$ 50,000
Design- Arrow Hwy from Valley Center to East City Limit	\$ 125,000
Charter Oak Façade Improvements	\$ 200,000
Online Permitting Center for Community	\$ 95,000

Development & Public Works	
GIS Framework Upgrade	\$ 20,000
Replacement of the Covered Wagon	\$ 30,000
Citywide Cameras	\$ 40,000
Manlift	\$ 20,000
Competition Pool Platform replacements	\$ 5,000
Repavement of Dalepark & Cataract Ave.	\$ 571,000
Reconstruction of Pavement on Via Vaquero East of San Dimas Ave	\$ 400,000
Horse Thief Canyon Park Improvements	\$ 640,000
Walk Behind Roller	\$ 16,000
Field Portable Welder	\$ 13,500
Pneumatic Rock Drill	\$ 3,000
Agenda Posting Board	\$ 2,000
Vehicle #60 Cargo Ramp	\$ 10,000
Midrise Vehicle Lift	\$ 4,174
Total	\$ 2,244,674

Conclusion

Going forward, the City must address structural deficits in overall government activity to ensure the City remains financially sustainable for the long-term. One-time funding from the federal government, short-term saving measures, vacancy savings, and other unanticipated one-time revenue increases may provide short term benefit, but such activity does not resolve what is a difference between the City’s capabilities and public expectations for service delivery. We anticipate the City’s strategic planning process this next year will assist in defining expectations and will guide future changes.

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

- Continuing support through City operations to maintain and improve residents’ quality of life in San Dimas and the visitor experience when enjoying our town,
- Aligning our municipal code with the expectations desired for property condition, blight, and ensuring personal responsibility in behaviors that impact other residents and visitors, and
- Maintaining constructive efforts to consider special populations, such as seniors, the unhoused, and the disabled during efforts to improve quality of life in a way that balances compassion with accountability and is done in a smart, fiscally prudent manner.

To this end, the City’s Housing Manager and City Administration will lead the effort to establish a community plan guiding City effort and focusing efforts of other departments towards these priorities.

In reviewing our fees and charges, the City subsidizes benefits to non-residents and those deriving private benefits (i.e. someone doing a development project) with general tax revenue. While this is an acceptable policy direction for the City to consider, this reduces the City's ability to invest in other public benefit activity for City residents. As more public service is needed, looking to reduce subsidies to non-residents and those deriving private benefits is a reasonable mechanism to fund the additional service. Further, the City's fees and charges result in generally low-cost recovery for specific activity, so one area of future discussion needs to be to what extent should a fee-based activity recover cost for anyone benefiting from the activity, including City residents. This question leads directly to how we balance paying for a common good, such as police, with specific activity, such as a recreation class, through general tax revenue versus fees. It is a complex discussion that we intend to have over the next few months.

While it is natural to focus on the negatives, we must actively ensure that we also emphasize our strengths. We are well positioned to continue as a leader in the quality of life residents' experience living in San Dimas. This is supported by the over 80% of residents who rated overall quality of life and San Dimas as a place to raise a family as excellent or good in our 2023 community survey. The focus should be to make maintain our improvements, adjust to circumstances as they arise, and continue to celebrate our successes while learning from our mistakes.

It is an honor to be a part of this amazing organization and City, and I look forward to our many successes and navigating challenges ahead.

Sincerely,



Chris Constantin
City Manager



FISCAL & BUDGETARY POLICIES SECTION

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

BUDGET DEVELOPMENT TIMELINE

The budget process is a significant undertaking for staff and one of the most important duties of the City Council. The process begins in January as the City Manager meets with staff and gives general direction in preparing departments’ budgets. The City Council provided input on items they would like to see incorporated in the final budget in during the preliminary budget presentation on April 26, 2023. In May, proposed budget information is submitted for review by the budget team, and the creation of the draft budget document and the Capital Improvement Plan is developed to be presented to the Council and public.

January 23, 2023	Kickoff meeting with appropriate staff to discuss plan and schedule
February 24, 2023	Deadline to discuss Budget Priorities with Commissions.
February 28, 2023	Mid-Year Report to City Council & Public
March 10, 2023	Preliminary Budget figures are due
March 14-23, 2023	Completed meetings with each department to discuss budget submissions and goals
April 26, 2023	Council & Public Review of Preliminary Budget
May 23, 2023.....	Second Discussion Council & Public Review of Preliminary Budget
June 27, 2023.....	Adoption of the Operating and Capital Improvement Program Budget for Fiscal Year 2022-23 and the 2022-23 Appropriations Limit

2023-24 BUDGET PRIORITIES

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

- **Community Safety**

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

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

- **High Performing Government**

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

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

- **Infrastructure and Facilities**

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

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

- **Quality of Life**

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

1. Homelessness

- **Economic Vitality**

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

1. Provide support for local businesses

- **Responsible/Sustainable Growth**

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

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

- **Financial Sustainability**

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

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

- **Transparency**

Promote open communications and engagement with the public.

1. Presenting fund balances and financials effectively

CITY OF SAN DIMAS ANNUAL BUDGET POLICY

A. INTRODUCTION

In its adoption of the Budget, the City Council recognizes that the appropriations approved for the operating and capital budgets are based upon estimates of municipal needs for the fiscal year. Therefore, in order to establish appropriate control in the administration of the Budget, the following policies are adopted to provide necessary authority for the City Manager to administer the Budget during the course of the fiscal year in the light of varying conditions which may occur.

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

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

B. DEFINITION

B.1 Appropriations (Operating and Capital Budgets)

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

B.2 Supplemental Appropriation

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

B.3 Carryover

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

B.4 Budget Modification

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

C. FISCAL CONTROL POLICIES

C.1 Off-Cycle Funding Requests

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

C.2 Ongoing Expenditures

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

C.3 Statement of Fiscal Impact

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

C.4. Guiding Principles for Budget Development¹

The following principles shall guide budget development:

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

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

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

D. FINANCIAL PLANNING AND IMPLEMENTATION POLICIES

D.1. Balanced Budget and Deficit Spending Reduction Plan

The City shall establish a plan to structurally balance the City's budget.

Revenue Control

- D.1.a. The City will dedicate new ongoing revenue sources in the following manner and priority:
 - Priority 1: Fixed cost increases, such as built-in contract escalators, benefit increases outside City control including CalPERS pension contributions, etc.;

- Priority 2: Funding significant long-term liabilities and replenishing City reserve funds to established targets;
- Priority 3: Replenishing internal service funds, such as infrastructure, vehicle, building maintenance, and technology funds, etc.;
- Priority 4: Discretionary expenditures.

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

Expenditure Control

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

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

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

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

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

- Under \$25,000 – Administrative Services Director;
- \$25,000 to \$50,000 – Administrative Services Director and City Manager;
- Over \$50,000 – Administrative Services Director, City Manager, and City Council.
- Exceptions: In the case of emergency, to prevent the loss of capital/grant funds, and/or other circumstance where delay would have a material negative impact to the City. Administrative Services Director and City Manager approval is required and any such transfer will be reported to the City Council.
- Not Applicable: Non-discretionary items such as allocations, technology, fuel and utilities are not available for transfer.

D.1.f.(4) **Fiscal Year-End Adjustments** – In order to expedite closing the accounting records

at June 30th of each year, the City Manager is authorized to transfer an amount not to exceed \$5,000 between Departments within a single Fund in order to appropriate amounts to cover insignificant overages. A subsequent report will be made to Council listing total appropriations made within a Fund at fiscal year-end. This provision is only applicable to fiscal year-end adjustments and shall not be used at any other time.

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

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

- D.1.g. The City will refrain from allowing funds to fall into deficit positions or continuing growth in existing fund balance deficits. Annual fund deficits should be eliminated by transferring funds into the deficit fund to maintain the previous year's fund balance. The only exceptions to this are funds in which future revenues are estimated to be sufficient to cover current deficits (e.g., Development Impact Fee Funds and Capital Grant Funds).
- D.1.h. The Finance Division will establish an appropriate purchasing process with adequate controls to ensure expenditures are properly approved and do not exceed City Council appropriations.
- D.1.i. The City will evaluate and consider personnel compensation and benefit expenditures from a total compensation perspective which will include both employee and employer items as well as any reasonably certain and reasonably anticipated future pension cost increase.
- D.1.j. Any revenue or expenditure item may be submitted to the City Council for review and/or approval at the recommendation of the City Manager. Exceptions to revenue and expenditure controls require City Council notification.
- D.1.k. All Council actions that appropriate funding shall constitute formal appropriation authority and not be required to be resubmitted to Council for approval during the formal budget supplemental request process.

D.2. **Capital Improvement Program**

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

- D.2.a. **Transfers Between Council Approved Capital Projects (Same Year – Reallocation of Funding Between Projects)** – Projects are approved over a five-year period by Council. Each budgeted project has been appropriated an amount that may include funding from multiple City Funds. Appropriation transfers between capital projects scheduled in the same year requires approval of the City Manager and City Council based the following authorization amounts:
- Under \$100,000 – City Manager; or
 - Over \$100,000 – City Manager and City Council.
- D.2.b. **Transfers Between Council Approved Capital Projects (Different Years – Rescheduling Projects)** – Projects are approved over a five-year period by Council. Each budgeted project has been appropriated an amount that may include funding from multiple City funds. Appropriation transfers between capital projects scheduled in different years require approval of the City Manager and City Council based the following authorization amounts:
- Up to \$100,000 – City Manager; or
 - Over \$100,000 – City Manager and City Council.

Additional funding requirements for capital projects in excess of the total amount appropriated requires Council approval.

The approved budgets for the individual capital outlay projects and capital improvement projects remain as authorized until these projects are completed. Any unexpended authorized appropriation for each capital project is automatically carried over from fiscal year to fiscal year until the funds of the individual capital project are expended or the capital project is canceled by the City Manager. Following the completion of the individual capital projects, the unexpended appropriation of each completed capital project shall be canceled and the capital projects' funding sources shall be released from their unexpended funding commitment.

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

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

E. BUDGET ADMINISTRATION POLICIES

E.1. **Appropriations - Operating and Capital Budgets**

Appropriations approved for the Operating Budget Activities and Capital Budget Expenditure

Accounts of the City's offices/departments are based upon estimates of needs for the fiscal year for projected service level requirements under normal conditions and circumstances.

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

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

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

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

E.2. **Supplemental Appropriation/Budget Modification Requirements**

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

E.3. **Rebudget Authority**

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

Grant and Donation funds may be carried over when the grantor allows use of such funds into the following fiscal year, when there are funds remaining, and when the purpose of the grant or

donation (i.e., specific project) has not changed. The items shall be documented in a Budget

Modification.

E.4. **Fund Reserves**

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

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

E.4. a.1 General Fund Reserves

Reserved

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

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

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

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

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

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

E.4. b.3 **Pooled Capital Assets**

Certain capital assets, such as buildings, include capital needs whose replacement or rehabilitation occurs in smaller, staged time frames or to which a specific replacement and rehabilitation date varies based on condition (i.e. carpets, etc.). To facilitate prefunding of such capital assets, a pooled amount will be specified in such manner (by building, location, etc.) to accommodate regular replacement and rehabilitation as needed, but to also achieve an annual funding contribution amount which is consistent and predictable.

E.4. b.4

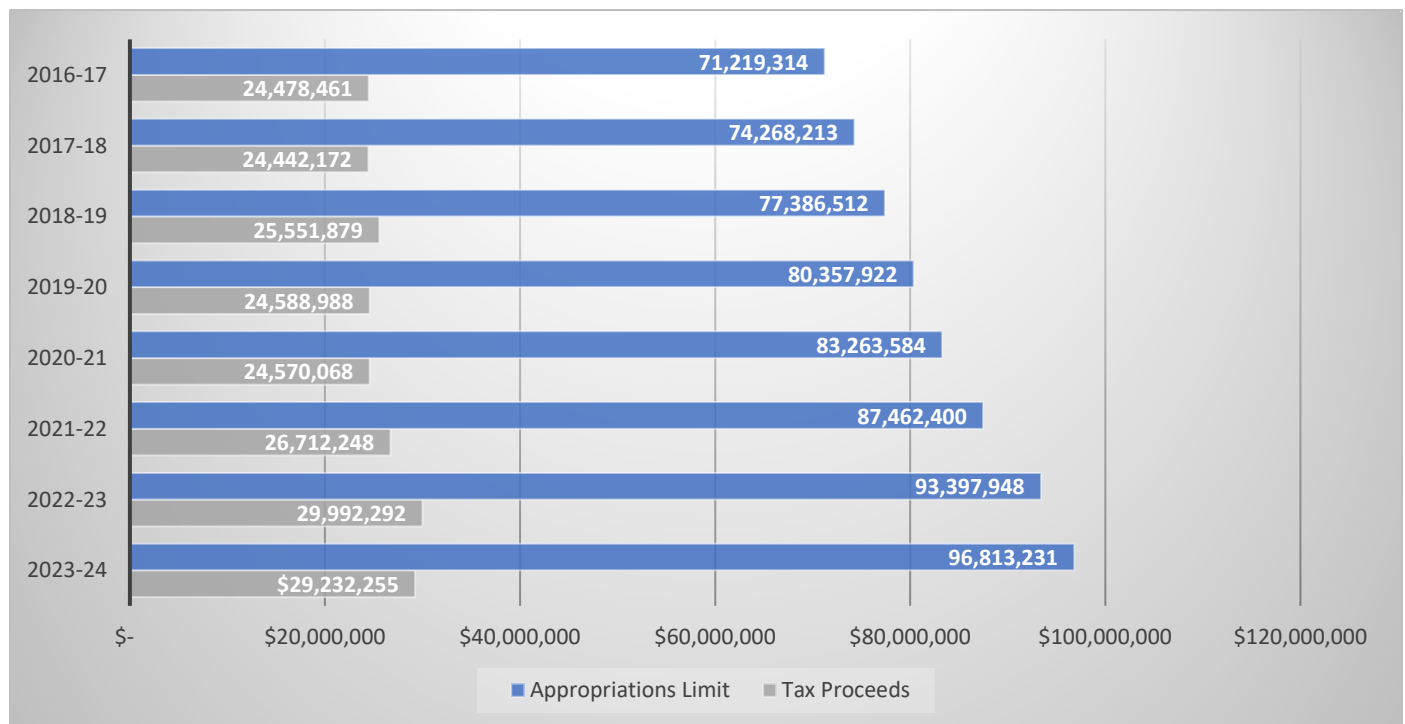
Asset Management Schedules and Funding

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

APPROPRIATIONS LIMIT

Resolution 2022-32 adopted June 14, 2022, updates the City of San Dimas appropriations limit as required by Proposition 4 (November 1979) and Proposition 111 (June 1990). The appropriations limit imposed by these propositions creates a restriction on the amount of revenue that a public agency can appropriate in any fiscal year. The limit is based on actual appropriations during the base 1978-79 fiscal year, with an increase in subsequent years based on a formula comprised of population estimates and cost of living factors. There are no financial impacts from calculating the appropriations limit unless the amount of revenues received from “proceeds of taxes” comes close to or exceeds the City’s appropriations limit.

The 2023-24 appropriations limit for the City of San Dimas is \$96,813,231. This amount is \$67,580,976 more than the projected tax proceeds.



RESOLUTION 2023-43

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN DIMAS,
COUNTY OF LOS ANGELES, ADOPTING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR
2023-24 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 2023-24; and

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

WHEREAS, the City elects to use the change in California per capita personal income as its cost of living growth factor for the 2023-24 fiscal year which is 4.44% or a factor of 1.0444; and

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

WHEREAS, the County's change in population provided by the State Department of Finance applicable to the fiscal year 2023-24 Limit is -0.75% or a factor of .9925 and is greater than the City's negative growth rate of -0.95% or a factor of .9905; and

WHEREAS, the fiscal year 2022-23 Appropriations Limit of \$93,397,948 shall be used as the base toward calculating the Limit for fiscal year 2023-24; 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 2023-24 shall be \$96,813,231; and there are hereby appropriated assigned fund balances of all revenues subsequently received by City funds in excess of the 2022-23 appropriations up to the Appropriations Limit in the following funds: 1, 2, 4, 7-8, 12, 20-23, 40-41, 70-78.

Per Capita Personal Income Change:	4.44%	=	1.0444 ratio
County Population Change	-0.75%	=	.9925 ratio
(City Population Change -0.95)			
Ratio of Change	1.0444 x		.9925 = 1.036567
Appropriations Limit 2022-23		=	\$93,397,948
Ratio of Change			x <u>1.036567</u>
Appropriations Limit 2022-23		=	\$96,813,231

Resolution 2023-43
Appropriations Limit 2023-24
June 27, 2023

Page 2

PASSED, APPROVED AND ADOPTED this 27th day of June, 2023.



Emmett G. Badar, Mayor

ATTEST:



Debra Black, City Clerk

I, Debra Black, City Clerk, hereby certify that Resolution 2023-43 was adopted by the City Council of San Dimas at its regular meeting of June 27, 2023 by the following vote:

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



Debra Black, City Clerk



THIS PAGE IS INTENTIONALLY LEFT BLANK



FINANCIAL SUMMARIES

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

CHART OF ACCOUNTS

FUND NUMBER	FUND NAME
01	General Fund
02	Gas Tax
03	Walker House
04	City Hall/ CB
06	Sewer Expansion
07	City Wide Lighting District
08	Landscape Parcel Tax
12	Infrastructure
20	Community Parks & Facilities Development
21	Open Space District # 1
22	Open Space District # 2
23	Open Space District # 3
34	Housing Authority Successor
38	Successor Agency
39	Redevelopment Obligation Retirement
40	Community Development Block Grant
41	Citizen's Option for Public Safety
53	Golf Course
70	New Equipment Reserve Fund
71	Air Quality Management District
72	Prop A Transit
73	Prop C Transit
74	Measure R Transit
75	Landscape Maintenance
76	Measure M
77	Road Maintenance Rehab Act Fund
78	Measure W
100	Capital Assets Reserve
101	American Recovery Plan Act
113	Housing Authority

FUND DESCRIPTIONS

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

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

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

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

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

OPERATING FUNDS

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

- **General Fund** - the main Operating Fund for the City. All general tax revenues and other receipts not allocated by law or contractual agreement to other funds are accounted for in this fund. The General Fund is the most flexible of all City funds. The major General Fund revenue sources are: property tax, sales tax, franchise tax, transient occupancy tax, business tax, motor vehicle licensing fees, building permit fees, charges for services, fees and interest earnings. The General Fund is used for daily operating expenditures such as: public safety, planning, community improvement, youth and senior program administration, street repair, building maintenance, and City administration.
- **Walker House** – this fund is used to account for receipts and expenditures of monies received from the repayment of principal and interest from the Successor Agency and to expenditures associated with the maintenance and operations of the Walker House.
- **Sewer Expansion Fund** – this fund is used to account for receipts and expenditures of monies apportioned to the City under sewer maintenance and industrial waste reimbursements from the County and private property connections to the public sewer fees.
- **Landscape Parcel Tax** – this fund is used to account for financial activity relating to the voter approved property tax assessment. Revenues include assessment to property owners and a transfer from the General Fund. Expenditures are exclusive to the maintenance of parks, parkways, medians, and trees.
- **Citizen's Option for Public Safety (COPS)** – this fund is used to account for receipts and expenditures of monies apportioned to the City from a State COPS grant for law enforcement.
- **Golf Course** – this fund is used to account for receipts and expenditures of monies for maintenance and operations of the San Dimas Canyon Golf Course. Surplus funds can be appropriated towards the repayment of a City loan made to the Golf Course.
- **New Equipment Reserve Fund** – this fund is used to account for expenditures associated with the acquisition of new equipment and vehicles for City use.

- **Air Quality Management District (AQMD) Fund** - this fund is used to account for clean air fees collected by the State and distributed by the Southern California Air Quality Management District (SCAQMD) for clean air projects.
- **Proposition A Fund** - this fund is used to account for the financial activity related to the City's share of Proposition A monies. Proposition A increased sales tax in Los Angeles County by one-half percent (0.5%) and is used for transportation related purposes.
- **Landscape Maintenance** — this fund is used to account for financial activity relating to landscaping of common areas within the Boulevard and Northwood's tracts. Revenues include assessment to property owners within the Boulevard and Northwood's tracts and expenditures related to the maintenance and upkeep of the common landscape areas.
- **Successor Agency Administration Fund** - this fund is used to account for the administrative costs of winding down the affairs of the former San Dimas Redevelopment Agency.
- **Measure W Fund** – this fund is used to account for receipts and expenditures of monies apportioned to the City under Measure W, a voter approved special tax levy collected annually on parcels within the Los Angeles County Flood Control District. The tax is levied at a rate of 2.5 cents per square foot of impermeable area, except as exempted.
- **American Recovery Plan Act** – this fund is used to account for revenue & expenditures identified to recapture lost revenue due to the effects of the pandemic lockdown. The funds originate from a Grant distribution through the Federal Government as part of the American Recovery Act.
- **Housing Authority** – this fund is used to account for debt service payments associated with the 1998 Mobile Home Park Revenue Bonds. The bonds were issued to finance the Authority's acquisition of a mobile home park know as Charter Oak Mobile Home Estates. The Revenue Bonds were refinanced in 2020 to reduce the principal and interest.

CAPITAL PROJECTS FUNDS

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

- **State Gas Tax Fund** - this fund is used to account for receipts and expenditures of monies apportioned to the City under Sections 2103, 2105, 2106, 2107 and 2107.5 of the California Streets and Highway Code.
- **Infrastructure** - this fund is used to account for major capital improvement projects associated with the Cities infrastructure.
- **Community Parks & Facilities Development** - this fund is used to account for the parks and facilities capital improvement projects.
- **Open Space District # 1** - this fund is used to account for revenues and expenditures associated with the acquisition and preservation of north & west districts open space.
- **Open Space District # 2** - this fund is used to account for revenues and expenditures associated with the acquisition and preservation of east districts open space.
- **Open Space District # 3** - this fund is used to account for revenues and expenditures associated with the acquisition and preservation of south districts open space.
- **Proposition C Fund** - this fund is used to account for the financial activity related to the City's share of Proposition C monies. Proposition C increased sales tax in Los Angeles County by one-half percent (0.5%) and is used for transportation related purposes.
- **Measure R Fund** - this fund is used to account for receipts and expenditures of monies apportioned to the City under Measure R, a voter approved retail transactions and use tax at the rate of one-half percent (0.5%) for a period of 30 years. This money is restricted to expenditures that maintain and improve City streets and for transportation services.
- **Measure M Fund** - this fund is used to account for receipts and expenditures of monies apportioned to the City under Measure R, a voter approved retail transactions and use tax at the rate of one-half percent (0.5%) for a period of 30 years. This money is restricted to expenditures that maintain and improve City streets and for transportation services.
- **Measure W Fund** – In November 2018 ballot, Los Angeles voters approved the Safe Clean Water Parcel Tax of 2.5 cents a square foot of “impermeable space.” Revenue generated from Measure W will be used to pay for regional and municipal projects that improve water quality & retention, prepare for future drought, and provide community benefits such as parks or wetlands. It is anticipated that the funds will be used for storm water projects in compliance with the MS4 permit.

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

DEBT SERVICE FUNDS

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

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

LOANS PAYABLE (City Debt)

City of San Dimas 2020 Lease Agreement

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. On March 3, 2020 the City of San Dimas refinanced the Bonds and created the City of San Dimas 2020 Lease Agreement Loan in order to lower the interest rate to 1.890% and to accelerate the payoff of the debt by one year from 6/1/2025 to 6/1/2024.



Fiscal Year Ending June 30	Beginning Balance	Principal Due	Interest Due	Ending Balance
2023-2024	\$ 680,000	\$680,000	\$ 9,639	\$-

1998 Mobile Home Park Housing Revenue Bonds

On June 18, 1998 the City of San Dimas Housing Authority issued \$8,075,000 of Mobile Home Park Revenue Bonds, Series 1998A. The bonds were issued to finance the Authority’s acquisition of a mobile home park known as Charter Oak Mobile Home Estates and to finance certain capital improvement thereto. On October 29th, 2020 The City of San Dimas Housing Authority refinanced the bonds at an interest rate of 1.85% and shortened the maturity date to fiscal year 2025-26.

Sources of Funds: Housing Authority Fund

Fiscal Year Ending June 30	Beginning Balance	Principal Due	Interest Due	Ending Balance
2023-2024	\$1,420,900	\$464,700	\$21,988	\$956,200
2024-2026	\$956,200	\$956,200	\$17,769	\$-



THIS PAGE IS INTENTIONALLY LEFT BLANK

SCHEDULE 1: SUMMARY OF ESTIMATED ENDING BALANCES & TRANSACTIONS

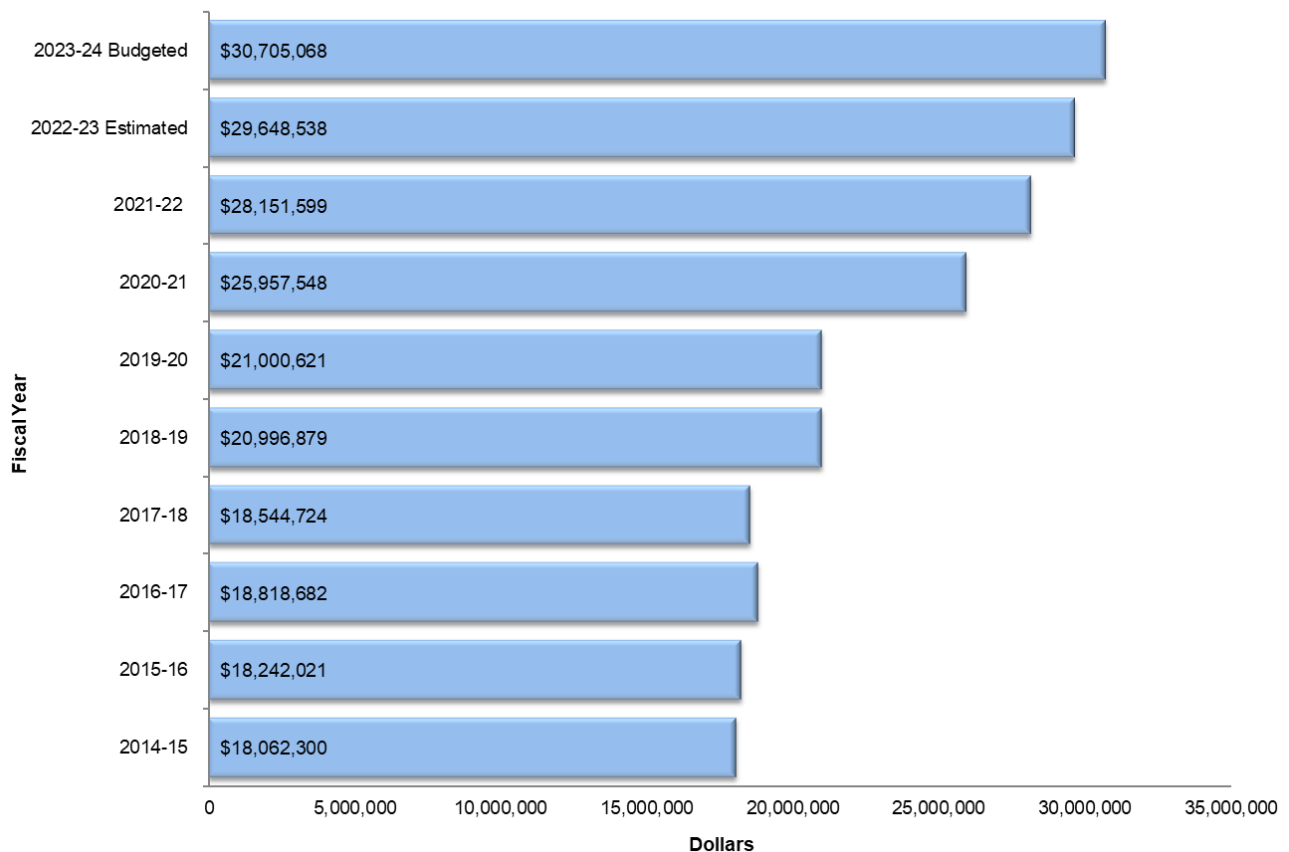
FUNDS	ESTIMATED BEGINNING 7/1/2023	ESTIMATED REVENUES 2023-24	TRANSFER IN 2023-24	TRANSFER OUT 2023-24	ESTIMATED EXPENDITURES 2023-24	USE OF RESERVES 2023-24	ESTIMATED ENDING BAL 8/30/2024
01 General	22,556,346	28,638,354	352,000	902,565	25,933,631	1,616,628	23,093,876
02 Gas Tax	220,160	1,001,761	-	225,000	964,785	-	32,136
03 Walker House	159,451	134,470	-	-	188,444	-	105,477
04 City Hall/CB	-	-	689,639	-	689,639	-	-
06 Sewer	1,306,452	95,400	-	-	280,000	-	1,121,852
07 Lighting	3,894,285	1,587,640	-	125,000	3,167,800	-	2,189,125
08 L/S Parcel Tax	99,226	1,049,550	-	-	1,137,648	-	11,128
12 Infrastructure	1,094,840	2,125,950	10,703	-	3,231,493	-	-
20 Comm Park/Fac	154,377	-	-	-	-	-	154,377
21 Open Sp #1	138,864	847,391	-	-	966,840	-	19,415
22 Open Sp #2	19,075	-	10,925	-	30,000	-	-
23 Open Sp #3	45,786	-	-	-	-	-	45,786
28 CC Redemption	236	-	-	-	-	-	236
40 CDBG	-	211,808	-	-	211,808	-	-
41 COPS	183,256	166,000	-	-	192,000	-	157,256
53 Golf Course	1,369,089	959,000	-	-	652,000	-	1,676,089
70 Equipment Replacement	877,042	-	-	-	271,500	-	605,542
71 AQMD	344,567	47,000	-	2,000	386,131	-	3,436
72 Prop A	4,256,813	1,000,310	-	-	833,175	-	4,423,948
73 Prop C	659,341	833,510	-	-	218,500	-	1,274,351
74 Measure R	526,325	622,632	-	-	139,000	-	1,009,957
75 Open Space Mnt	-	46,638	5,974	-	52,612	-	-
76 Measure M	1,199,739	704,983	-	-	403,211	-	1,501,511
77 Road Maint. Rehab Act	-	872,775	-	-	872,775	-	-
78 Measure W	1,602,543	603,000	-	-	1,595,000	-	610,543
100 Capital Assets Reserve	6,215,150	-	1,595,000	-	804,500	-	7,005,650
101 American Recovery Plan Act	3,408,450	-	-	-	3,902,833	-	(494,383)
ALL CITY FUNDS TOTAL	50,331,393	41,548,172	2,664,241	1,254,565	47,125,325	1,616,628	44,547,288
34 HOUSING AUTHORITY SUCCESSOR TOTAL	1,729,929	109,238	206,952	-	1,203,913	-	842,206
113 Housing Authority	6,154,033	1,825,000	-	-	2,924,059	-	5,054,974
38 /39 SUCCESSOR AGENCY TOTAL	517,568	1,710,796	-	-	1,792,624	-	435,740
GRAND TOTAL CITY AND ENTITIES	58,732,923	45,193,206	2,871,193	1,254,565	53,045,921	1,616,628	50,880,208

HISTORICAL GENERAL FUND RESERVES

The General Fund reserve is comprised of the General Fund (001), and interfund Equipment Replacement reserve fund (070) and Capital Asset Reserves (100). The City's goal is to maintain a minimum balance of equal to or greater than 75 percent of the General Fund operating budget. The current reserve balance of \$28,151,599 represents 113.60 percent of the 2021-22 General Fund Operating Expenditures and Transfers Out.

The estimated General Fund Reserve for the fiscal year ending 2022-23 is \$29,648,538 which would represent approximately 97.60 percent of the 2022-23 General Fund Operating and ARPA expenditures and transfers out.

Finally, the budgeted General Fund Reserve for 2023-24 is \$30,705,068 which would represent approximately 98 percent of the 2023-24 General Fund & ARPA operating expenditures and transfers out. A multi-year comparison of this reserve is shown below:

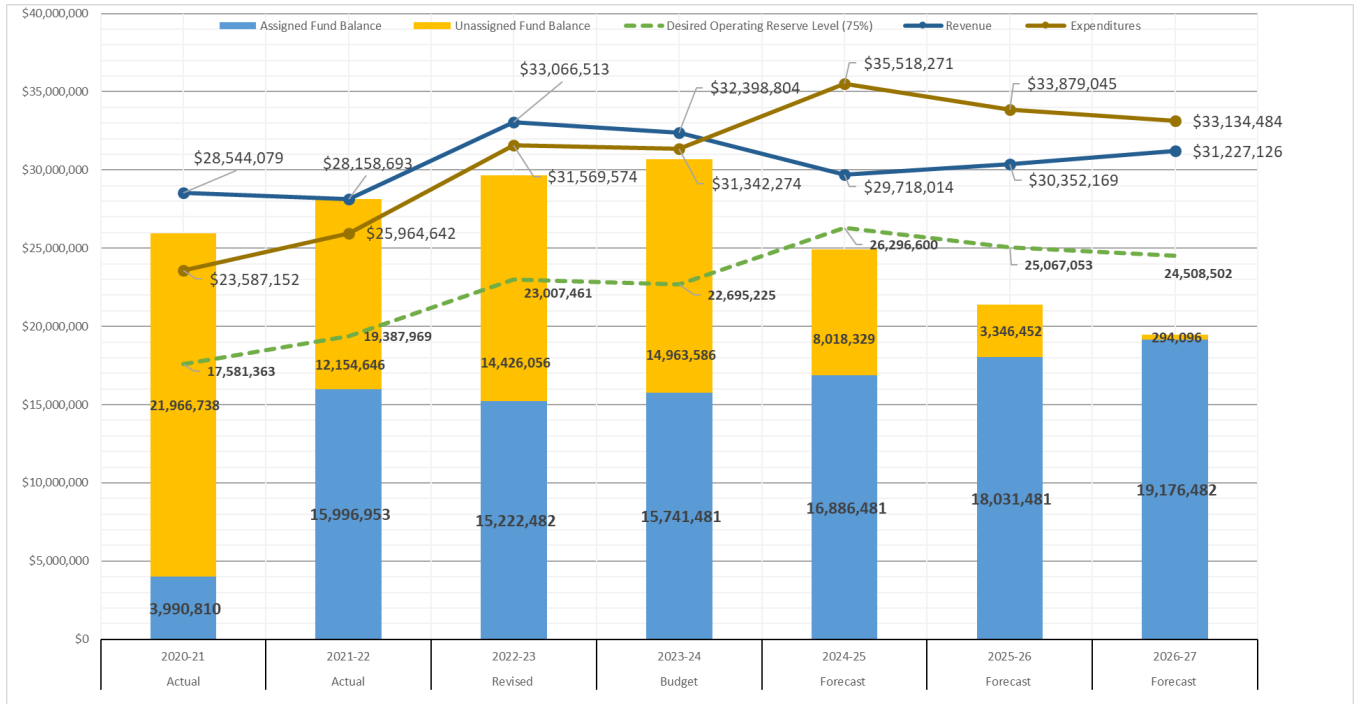


FIVE YEAR PROJECTION

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

Five Year Projection Model	ACTUALS 2020-21	ACTUALS 2021-22	Budget 2022-23 with Revised Estimates	Budget 2023-24	Growth PROJECTED 2024-25	Growth PROJECTED 2025-26	Growth PROJECTED 2026-27
Property Tax	3,903,458	3,988,106	4,181,122	4,209,023	4,268,644	4,382,692	4,508,367
Property Tax in Lieu of VLF	4,141,535	4,307,885	4,599,118	4,799,639	4,944,148	5,100,836	5,273,244
Sales Tax	10,454,716	8,644,459	8,989,014	9,015,486	9,243,958	9,513,311	9,792,279
Franchise Fees	2,465,655	2,611,805	2,738,597	2,754,000	2,809,080	2,865,262	2,922,566.83
Business License Taxes	506,688	510,309	505,000	520,000	530,400	541,008	551,828.16
Transient Occupancy Tax (TOT)	1,482,082	1,817,839	1,720,000	1,730,000	1,764,600	1,799,892	1,835,889.84
Other Taxes	331,397	332,132	305,000	300,000	306,000	312,120	318,362.40
Total Tax Revenues	23,285,531	22,212,535	23,037,851	23,328,148	23,866,790	24,515,121	25,202,537
Building & Other Permits	1,109,911	1,420,451	1,389,250	1,063,550	1,084,821	1,106,517	1,128,647.77
Fines & Penalties	353,348	430,371	402,050	372,050	379,491	387,081	394,822.44
Use of Money & Property	451,154	(1,069,718)	725,033	780,877	796,495	812,424	828,672.92
Intergovernmental/Grants	467,361	102,064	383,301	68,364	58,000	58,000	58,000
Charges for Services	460,824	458,253	451,800	454,900	463,998	473,278	482,743.52
Recreation & Recreation Center Fees	406,184	909,065	866,256	919,235	937,620	956,372	975,499.54
Refund/Reimbursements/Contributions	527,206	530,538	1,622,249	616,470	628,799	641,375	654,202.90
ARPA FUNDS Used to Cover Operating Expenditures	-	1,963,987	2,664,089	3,408,450	-	-	-
Total Other Revenues	3,775,988	4,745,011	8,504,028	7,683,896	4,349,224	4,435,048	4,522,589
TOTAL REVENUE	27,061,519	26,957,546	31,541,879	31,012,044	28,216,014	28,950,169	29,725,126
CalPERS % to Revenues EXPENDITURES	5%	5.4%	5.4%	5.4%	8%	5.4%	5.4%
Salaries	6,373,267	7,143,983	8,010,831	8,483,043	8,745,000	9,075,000	9,325,000
Benefits (not including Pension)	1,887,959	1,779,369	2,075,444	2,056,227	2,350,000	2,450,000	2,550,000
CalPERS Retirement Employer Contributions UAL	806,971	950,181	1,096,949	1,325,000	1,467,500	1,535,700	1,535,700
CalPERS Retirement Additional Contributions	78,491	-	-	-	-	-	-
CalPERS Retirement Employer Contributions	561,989	583,745	713,500	955,000	892,532	928,682	928,682
Total Salaries and Benefits w/ CALPERS	9,708,677	10,457,278	11,896,724	12,819,270	13,455,032	13,989,382	14,339,382
Professional & Contract Services	9,717,998	8,853,431	10,761,730	10,151,049	13,535,450	13,907,675	14,290,136
Operating Costs & Grants other than ARPA	2,204,904	2,439,146	3,077,840	2,856,312	3,660,709	3,661,715	3,762,412
Capital Outlay	40,549	69,165	139,000	107,000	109,943	112,966	116,072
Debt Service Payment	695,099	691,805	691,331	689,639	-	-	-
General Fund Expenditures covered by ARPA Funds 24-25 exp combined	-	1,963,987	2,664,089	3,408,450	-	-	-
Total Operations Expenditures	22,367,227	24,474,812	29,230,714	30,031,720	30,761,133	31,671,738	32,508,003
Net Operating Revenues less Expenditures	4,694,292	2,482,734	2,311,165	980,324	(2,545,119)	(2,721,569)	(2,782,876)
Capital Improvement Program							
Capital Improvement Projects Infrastrucure Maint & Low Mod Transfer.	1,074,590	1,375,814	1,445,900	228,580	4,301,000	1,751,000	170,000
TOTAL EXPENDITURES OPERATING & CAPITAL	23,441,817	25,850,626	30,676,614	30,260,300	35,062,133	33,422,738	32,678,003
Change from Prior Year		10.3%	18.7%	-1.4%	15.9%	-4.7%	-2.2%
NET REVENUE OVER/(UNDER) EXPENDITURES BEFORE OTHER	3,619,702	1,106,920	865,265	751,744	(6,846,119)	(4,472,569)	(2,952,876)
Other Financing Sources	352,000	350,000	352,000	352,000	352,000	352,000	352,000
Transfers to fund 008 & 075	(20,000)	(41,529)	(118,489)	(5,974)	(6,138)	(6,307)	(6,481)
TOTAL OTHER SOURCES (USES)	332,000	308,471	233,511	346,026	345,862	345,693	345,519
NET Additional Fund Balance/(Deficit)	3,951,702	1,415,391	1,098,776	1,097,770	(6,500,258)	(4,126,876)	(2,607,357)
Unassigned Beginning Fund Balance	16,807,968	21,966,738	12,154,646	14,426,056	14,963,586	8,018,329	3,346,452
Udj Unassigned to Assigned	76,510	(12,078,630)	-	(1,595,000)	(1,595,000)	(1,595,000)	(1,595,000)
Non Spendable to Spendable (RDA Loan)	1,130,560	851,147	1,172,634	1,034,760	1,150,000	1,050,000	1,150,000
Ending Unassigned Fund Balance	21,966,738	12,154,646	14,426,056	14,963,586	8,018,329	3,346,452	294,096
Beginning Assigned Fund Balance	4,192,655	3,990,810	15,996,953	15,222,482	15,741,482	16,886,482	18,031,482
Use of New Equipment Fund	(125,335)	(72,487)	(489,621)	(271,500)	(100,000)	(100,000)	(100,000)
Use of Capital Reserve Fund	-	-	(284,850)	(804,500)	(350,000)	(350,000)	(350,000)
Udj Assigned from Unassigned	(76,510)	12,078,630	-	1,595,000	1,595,000	1,595,000	1,595,000
Ending Assigned Fund Balance	3,990,810	15,996,953	15,222,482	15,741,482	16,886,481.99	18,031,482	19,176,482
Ending Unassigned & Assigned Fund Balance	\$25,957,548	\$28,151,599	\$29,648,538	\$30,705,068	\$24,904,811	\$21,377,934	\$19,470,578
Desired 75% Operating Reserve	\$17,581,363	\$19,387,969	\$23,007,461	\$22,695,225	\$26,296,600	\$25,067,053	\$24,508,502
Other Items to Consider							
Street, sidewalk, storm drain repair/replace					\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Golf Course Repirs/Replacements					\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Other Liabilities (New Bonds, OPEB, Etc)					\$ 750,000	\$ 750,000	\$ 750,000
Total potential Expenditures					\$ 6,750,000	\$ 6,750,000	\$ 6,750,000

FIVE YEAR FORECAST – GRAPHICAL REPRESENTATION





REVENUES SECTION SUMMARY

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

DESCRIPTION OF REVENUES

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

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

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

Other Taxes are collected locally, which include:

- **Business License Tax** that is collected from businesses for conducting business within the City. The tax rates are adjusted every April by a cost of living factor.
- **Franchise Fees** that are paid by electric, water and gas public utility companies, as well as the private cable television provider for the use of City right-of-way and for wear and tear to the City's streets. Revenue projections were based on historical trends and additional information provided by the franchisees.
- **Real Property Transfer Tax**, at a rate of \$1.10 per \$1,000, is collected by the County tax collector. The amount collected is based upon the value of the property transferred. One-half (0.5) of this tax is remitted to the City. Revenue projections were based on estimates provided by HDL Companies.
- **Sales Tax**, at the current rate of 9.50 percent, is levied on all retail goods sold within City limits and is collected and distributed by the State Board of Equalization as follows: State of California 6.25 percent; Proposition A one-half (0.5) percent; Proposition C one-half (0.5) percent; Measure R one-half (0.5) percent; Measure M (0.5) percent; Measure H (0.25) percent and point of sale, San Dimas (1.00) one percent. Revenue projections were based on estimates provided by HDL Companies.
- **Transient Occupancy Tax**, at a rate of 12 percent, is collected from the operators of hotels, motels and campgrounds located within San Dimas City limits. The tax is imposed on guests who are temporary users of City services while occupying a room in a lodging facility located in the City. Revenue projections were based on historical trends and analysis from HDL Companies.

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

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

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

Revenue from Other Agencies is received and includes:

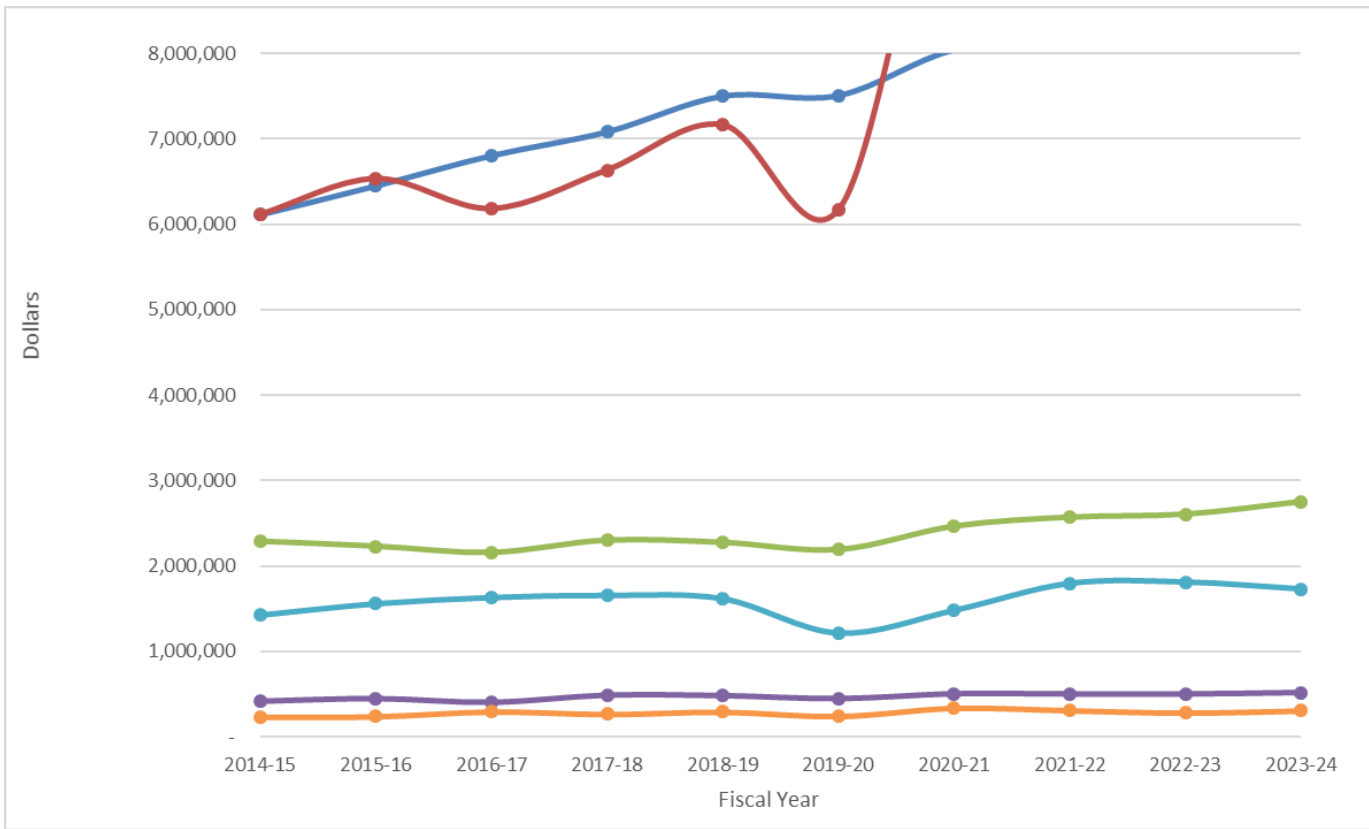
- **State Gas Tax** is received monthly on a per capita basis and a fixed annual amount based on population. Revenue projections are based on assumptions provided by the California Department of Finance.
- **Proposition A Local Return, Proposition C Local Return Measure R Local Return, and Measure M** each impose a one-half (0.5) percent sales tax, which is used to improve public and rapid transit. San Dimas is allocated a share of these funds based on population. Revenue projections are based on estimates provided by Los Angeles County Metropolitan Transportation Authority.
- **Road Maintenance & Rehabilitation Act** imposes increases in the cost per gallon of motor vehicle fuel to go along with a varying vehicle license fee based on vehicle value. Revenue projections are based on assumptions provided by the California Department of Finance.
- **Measure W** imposes a parcel tax that charges 2.5 cents per square foot of impermeable surface on a property. The tax is collected through property tax roll and distributed to cities via the County of Los Angeles. Revenue projections come from the County of Los Angeles.

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

- **Administrative Fees** may be collected for staff time associated with the administration of Prop A, C, and Measure R programs and staff time associated with the administration of the Walker House and Charter Oak Park. Staff time is tracked through the City's internal timekeeping process.

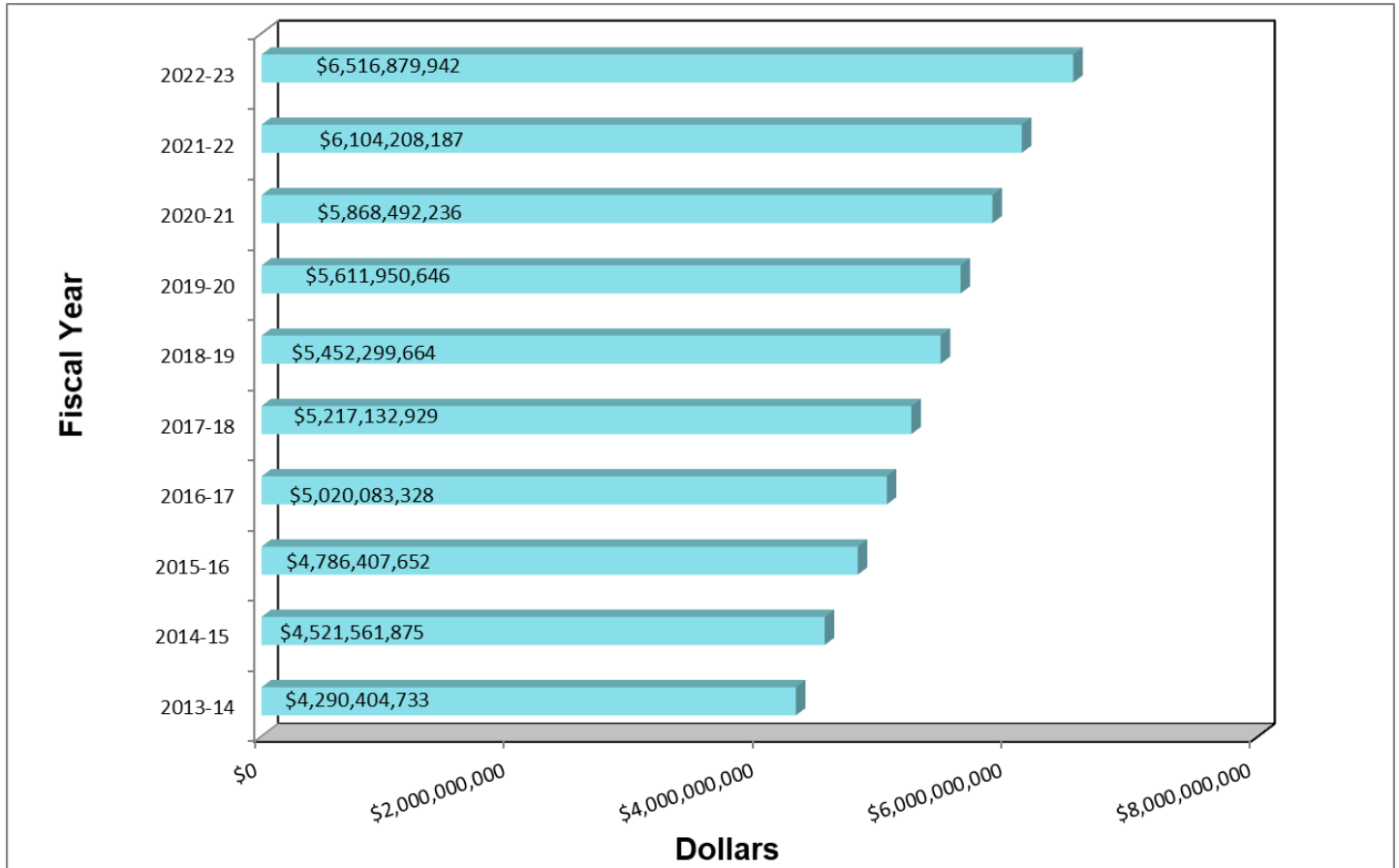
- **Recreation Fees** include registration and course fees for a wide variety of programs, including youth and adult sports, facility rentals, Swim and Racquet Club programs and numerous special interest and self-improvement classes.

HISTORICAL REVENUE TRENDS – TAXES



	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Property Tax	\$6,112,582	\$6,450,221	\$6,806,170	\$7,084,555	\$7,502,690	\$7,510,804	\$8,044,993	\$8,140,481	\$8,609,738	\$9,008,662
Sales Tax	\$6,113,370	\$6,534,672	\$6,183,299	\$6,635,201	\$7,165,003	\$6,170,000	\$10,454,716	\$8,390,000	\$8,704,500	\$9,015,486
Franchise Tax	\$2,288,824	\$2,230,072	\$2,157,250	\$2,300,700	\$2,274,568	\$2,190,788	\$2,465,655	\$2,571,240	\$2,606,200	\$2,754,000
Business License Tax	\$421,744	\$450,041	\$410,337	\$486,555	\$481,438	\$450,000	\$501,960	\$500,000	\$500,000	\$515,000
Occupancy Tax	\$1,425,666	\$1,558,201	\$1,630,226	\$1,654,585	\$1,616,189	\$1,220,000	\$1,482,082	\$1,795,000	\$1,810,000	\$1,730,000
Other Taxes	\$231,978	\$238,442	\$294,058	\$264,732	\$291,060	\$241,500	\$336,125	\$307,615	\$281,000	\$305,000

ASSESSED VALUE OF TAXABLE PROPERTY



Source: 2022-23 HDL Property Tax Report

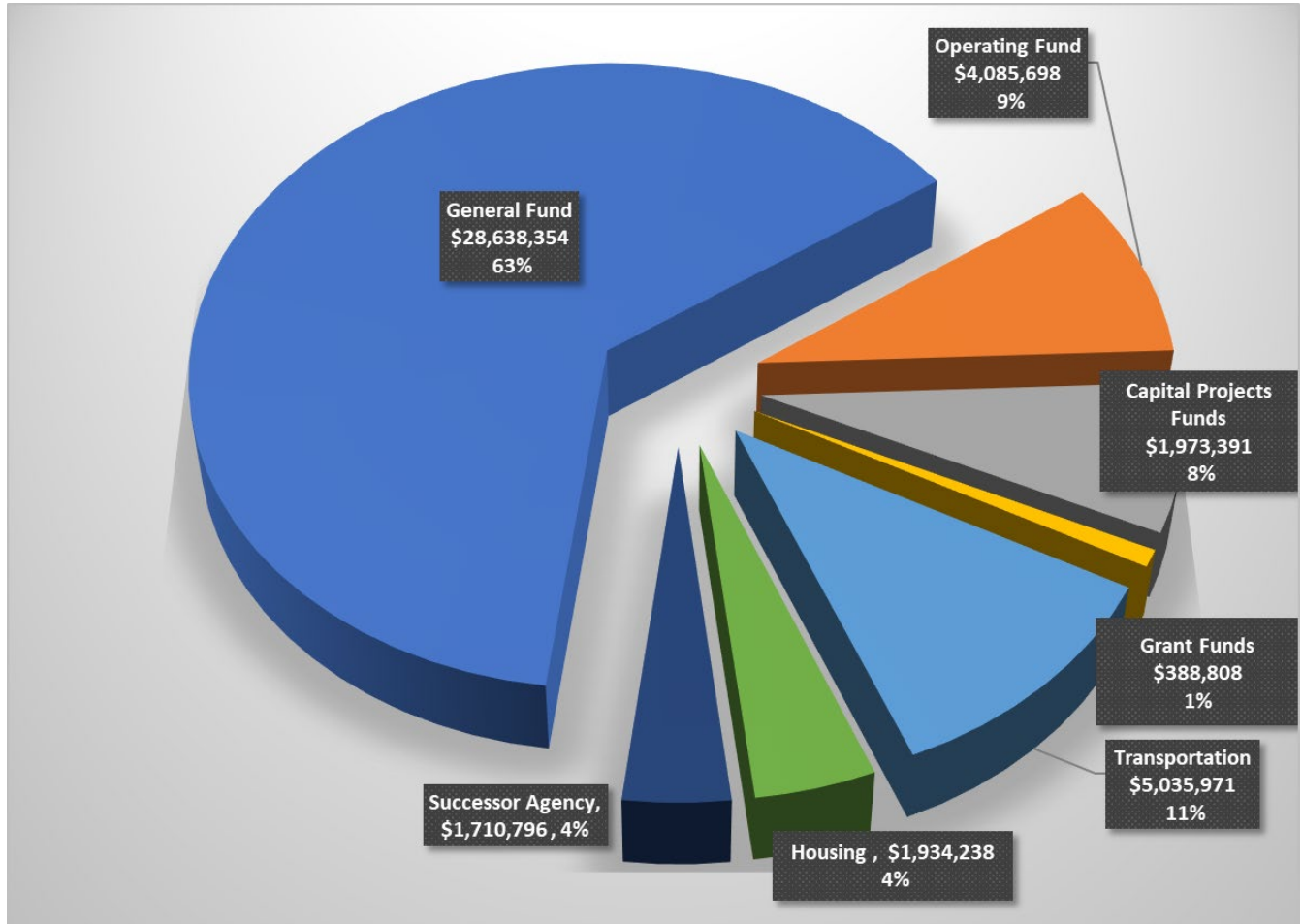
SCHEDULE 2: SUMMARY OF ESTIMATED REVENUES BY FUND

GENERAL FUND	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 BUDGETED REVENUES	2023-24 ADOPTED BUDGET
TAXES				
Property Taxes less Administrative Fees	3,576,963	3,683,443	3,781,122	3,809,023
Residual Tax Distribution	410,609	400,000	400,000	400,000
Motor Vehicle In Lieu Triple Flip	4,308,419	4,526,295	4,599,118	4,799,639
Sales Tax	8,282,665	8,404,500	8,639,014	8,665,486
Sales Tax Prop 172	361,794	300,000	350,000	350,000
Franchise Tax	2,611,805	2,606,200	2,738,597	2,754,000
Business License Tax/Film Permits	510,309	503,000	505,000	520,000
PEG Tax	77,076	78,000	75,000	75,000
Transient Occupancy Tax	1,817,839	1,810,000	1,720,000	1,730,000
Documentary Stamp/Transfer Tax	255,056	200,000	230,000	225,000
Sub-Total	22,212,535	22,511,438	23,037,851	23,328,148
LICENSES AND PERMITS				
Building Permits	1,024,555	662,170	892,200	701,500
Inspection/Street Permits Eng	89,260	25,000	225,000	90,000
Annual Parking Permits	23,161	22,000	22,000	22,000
Temporary Parking Permits	283,425	225,000	250,000	250,000
Bingo Permits	50	50	50	50
Storm Water Inspection Permit	-	-	-	-
Sub-Total	1,420,451	934,220	1,389,250	1,063,550
FINES AND PENALTIES				
Local Ord Violations	9,435	7,500	7,500	7,500
Motor Vehicle Violations	96,013	80,000	80,000	80,000
Miscellaneous Offenses	1,850	2,100	1,550	1,550
TOT Late Fee Penalties	42,232	-	10,000	-
Parking Citations	206,332	200,000	215,000	205,000
Parking Bail	68,143	50,000	75,000	70,000
Administrative Citations	6,366	4,000	13,000	8,000
Sub-Total	430,371	343,600	402,050	372,050
USE OF MONEY & PROPERTY				
Interest	(1,168,710)	450,000	600,000	650,000
Building Rentals	44,762	50,000	70,000	75,000
Adair Lease/Loan	40,517	24,828	41,628	42,472
Principal from/Int Loan Repay Sycamore Proj	12,521	-	13,405	13,405
Principal from Walker House Loan	851,147	1,172,634	1,172,634	1,034,760
Sub-Total	(218,563)	1,697,462	1,897,667	1,815,637
INTERGOVERNMENTAL				
Motor Vehicle License Fees Excess/Mo	39,282	30,000	30,000	30,000
Homeowners Exemption	14,626	15,000	14,500	15,000
Metro/COG Open Streets Grant	-	-	25,000	-
LEAP Grant	-	-	150,000	-
SB2 Planning Grant	29,268	-	130,732	-
Oil Payment Program/UOBG	10,144	5,000	5,604	5,200
Recycling Grant Mkt Sites	8,744	8,664	17,408	8,664
U.S.D.A. Summer Lunch Program	-	9,500	10,057	9,500
Sub-Total	102,064	68,164	383,301	68,364

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 BUDGETED REVENUES	2023-24 ADOPTED BUDGET
CHARGES FOR CURRENT SERVICES				
Zoning/Subdivision Fees/Monument Fees	17,577	13,000	19,000	16,500
DPRB Fees	12,110	10,000	10,000	11,000
Miscellaneous Planning Fees	3,005	2,900	1,200	2,100
Public Hearing Notice Sign	820	800	800	900
Monument Inspection	1,750	-	800	900
Misc/Overhead Chgs Dev Svcs	11,096	3,000	7,000	8,000
Administration of Prop A/C/Measure R	70,703	100,000	75,000	75,000
Administration Fees for Staff fr WH 03	25,000	25,000	25,000	25,000
Administration Fee for Serv Charter Oak Pk	300,000	300,000	300,000	300,000
Auto Impound Storage Fees	16,182	15,000	13,000	15,000
Sale of Maps & Publications	10	500	-	500
Sub-Total	458,253	470,200	451,800	454,900
RECREATION FEES & CHARGES				
Recreation Fees & Charges	468,447	374,000	404,300	445,350
Sub-Total	468,447	374,000	404,300	445,350
RECREATION CENTER FEES				
Swim & Racquet Park Fees	383,808	400,200	405,146	417,075
BUSD Boosters Contribution	56,810	56,810	56,810	56,810
Sub-Total	440,618	457,010	461,956	473,885
REFUNDS\REIMBURSEMENTS				
WC/Gen Liability Insurance Refund	78,424	-	58,430	58,430
Mandated Costs	30,967	15,000	15,000	15,000
Reimbursement Services Waste Management	75,000	75,000	75,000	75,000
Administrative Costs Successor Agency	80,000	100,000	100,000	100,000
Administrative Costs Housing Authority	79,147	100,000	100,000	100,000
Misc Sale of Property (391-001)	-	-	404,449	-
Misc. Settlement Class Action (391-002)	-	-	679,157	-
BUSD Crossing Guard	6,000	6,000	6,000	9,100
BUSD School Resource Officer Contrib	161,000	167,000	167,213	241,940
Sr Citizen Club Bingo Contribution	1,750	2,500	2,000	2,000
Miscellaneous	18,250	11,500	15,000	15,000
Sub-Total	530,538	477,000	1,622,249	616,470
TOTAL GENERAL FUND REVENUE	25,844,714	27,333,094	30,050,424	28,638,354
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 AQMD Fund 71	-	2,000	2,000	2,000
Sub-Total	350,000	352,000	352,000	352,000
SUB-TOTAL GENERAL FUND REVENUES/TRANSFERS	26,194,714	27,685,094	30,402,424	28,990,354

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 BUDGETED REVENUES	2023-24 ADOPTED BUDGET
SPECIAL CITY FUNDS				
02 State Gas Tax 2103, 2105, 2106, 2107, 2107.5	808,700	1,004,000	903,503	1,001,761
03 Walker House Fund	134,053	134,471	134,471	134,470
06 Sewer Construction	77,260	60,835	94,400	95,400
07 City Wide Lighting District	1,637,545	1,548,640	2,435,408	1,587,640
08 Landscape Parcel Tax	940,247	935,000	1,020,000	1,049,550
12 Infrastructure Replacement	25,378	2,358,000	441,250	2,125,950
20 Community Parks & Fac Development	11,500	-	273,122	-
21 Open Space District #1	146,746	839,391	183,254	847,391
22 Open Space District #2	-	-	-	-
23 Open Space District #3	-	-	-	-
40 Community Development Block Grt	183,977	171,220	171,220	211,808
41 Citizen's Option for Public Safety	162,404	151,000	166,271	166,000
53 Golf Course	1,043,056	939,000	958,000	959,000
70 New Equipment Reserve	16,788	15,000	20,940	-
71 Air Quality Management District	33,523	47,000	47,000	47,000
72 Prop A Transit	866,075	837,064	4,138,933	1,000,310
73 Prop C Transit	720,467	698,101	698,101	833,510
74 Measure R	540,202	521,076	521,076	622,632
75 Open Space Maintenance	43,246	44,500	44,500	46,638
76 Measure M	611,282	589,886	589,886	704,983
77 Road Maint. Rehab Act.	694,839	784,087	766,830	872,775
78 Measure W Fund	597,218	605,000	1,502,016	603,000
100 Capital Assets Reserve	-	-	-	-
101 ARPA Fund	4,021,430	4,021,430	4,021,429	-
TOTAL SPECIAL CITY FUNDS	13,315,936	16,304,701	19,131,610	12,909,818
SPECIAL CITY FUNDS TRANSFERS IN				
Transfer to City Hall/Comm Bldg/Plaza Fund (04)	691,805	691,330	691,330	689,639
Transfer to Landscape Parcel Tax Fund (08)	41,529	86,820	91,000	-
Transfer to Open Space Dist (North & West) Fund (21)		255,107	255,107	
Transfer to Open Space Dist. #2 Fund (22)		63,791	63,791	10,925
Transfer in to Housing Authority Successor Fund (34)	170,229	234,527	234,527	206,952
Transfer to Open Space Maitenance Fund (75)		12,408	27,489	5,974
SUB-TOTAL SPECIAL CITY FUNDS TRANSFERS IN	903,563	1,343,983	1,363,244	913,490
USE OF GENERAL FUND RESERVES				
Transfer to Infrastructure Fund (012)	1,205,585	892,476	892,476	10,703
Transfer to Equipment Replacement Fund (70)	1,334,932	-	-	-
Transfer to Captial Assets Reserve Fund (100)	6,500,000	-	-	1,595,000
SUB-TOTAL TRANSFERS IN FROM RESERVES	9,040,517	892,476	892,476	1,605,703
GRAND TOTAL ALL CITY FUNDS REVENUE/TRANSFERS	49,454,730	46,226,254	51,789,754	44,419,365
OTHER ENTITIES				
34 HOUSING AUTHORITY SUCCESSOR TOTAL	273,162	246,975	129,222	109,238
38/39 SUCCESSOR AGENCY TOTAL	2,104,451	2,181,951	2,143,990	1,710,796
113 HOUSING AUTHORITY	1,858,491	1,820,000	2,307,918	1,825,000
GRAND TOTAL ALL CITY AND ENTITIES REVENUE/TRANSFERS	53,690,834	50,475,180	56,370,884	48,064,399

All Revenues by Category Funds Total Operating Revenues \$45,193,206



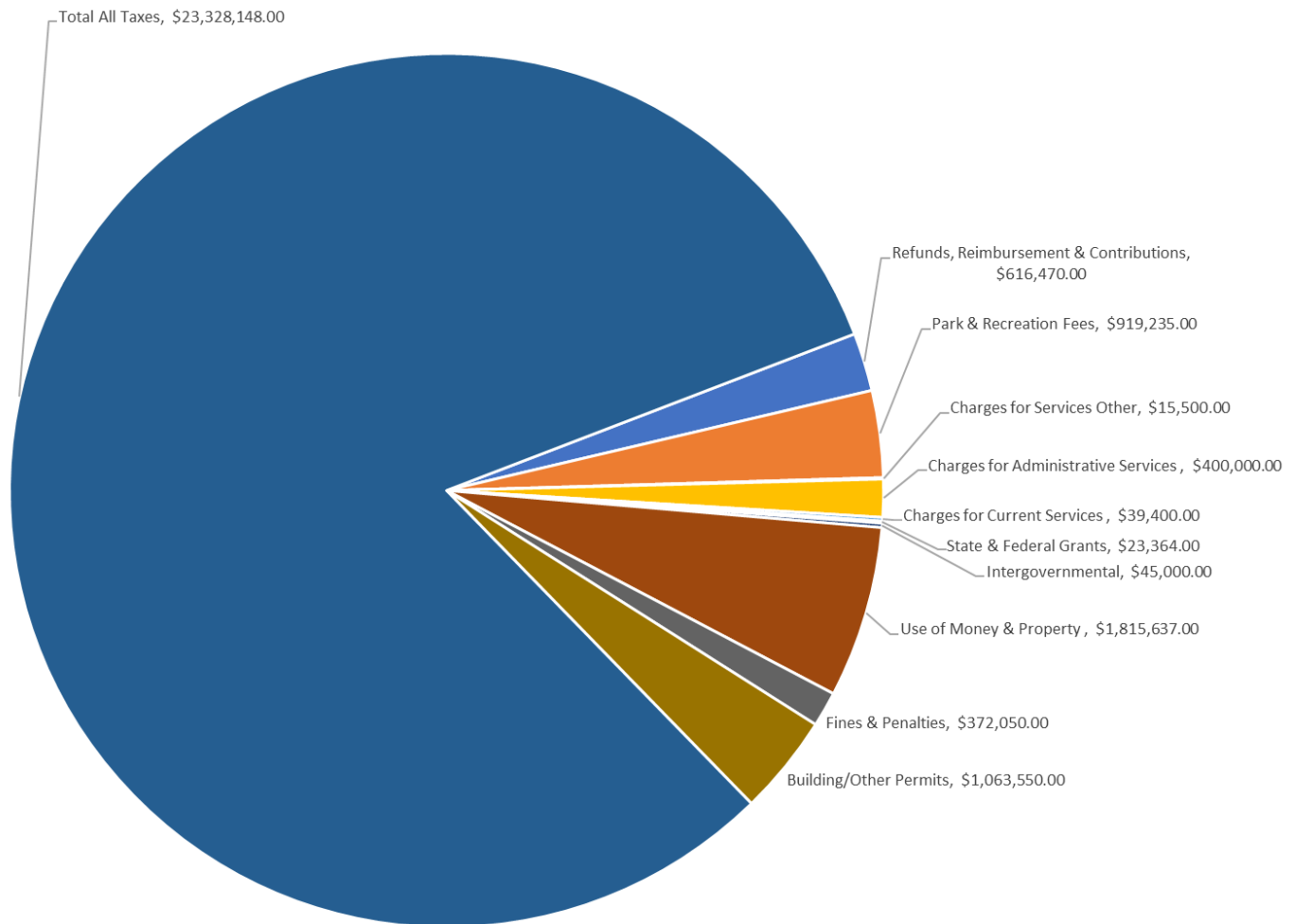
BUDGET SUMMARY – GENERAL FUND 01 – REVENUES

GENERAL FUND 01	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
UNASSIGNED FUND BALANCE	21,966,738	11,607,717	12,154,646	14,426,056
ASSIGNED FUND BALANCE RISK/LAW	2,829,307	2,036,592	2,036,592	2,036,592
ASSIGNED FUND BALANCE EMERG SRV	207,285	1,000,000	1,000,000	1,000,000
ASSIGNED FUND BALANCE GENERAL PLAN UPDATE	250,000	250,000	250,000	250,000
ASSIGNED FUND BALANCES OPEB	-	2,978,932	2,978,932	2,978,932
ASSIGNED FUND BALANCES COMPENSATED ABSENCES	-	1,264,766	1,264,766	1,264,766
ASSIGNED FB - NPDES (281-004)	600,000	600,000	600,000	600,000
TOTAL GENERAL FUND BALANCE	25,853,330	19,738,007	20,284,936	22,556,346
GENERAL FUND DETAIL OF REVENUES				
311 PROPERTY TAX	8,295,991	8,609,738	8,780,240	9,008,662
312 SALES TAX	8,644,459	8,704,500	8,989,014	9,015,486
314 FRANCHISE FEE	2,611,805	2,606,200	2,738,597	2,754,000
315 LICENSE AND PERMIT TAXES/FEEES	587,385	581,000	580,000	595,000
316 TRANSIENT OCCUPANCY TAXES	1,817,839	1,810,000	1,720,000	1,730,000
317 DOCUMENTARY STAMP	255,056	200,000	230,000	225,000
Total All Taxes	22,212,535	22,511,438	23,037,851	23,328,148
321 BUILDING PERMITS	1,024,555	662,170	892,200	701,500
322 OTHER PERMITS	395,896	272,050	497,050	362,050
Total Building/Other Permits	1,420,451	934,220	1,389,250	1,063,550
331 FINES & PENALTIES	149,530	89,600	99,050	89,050
332 CITATIONS	280,841	254,000	303,000	283,000
Total Fines, Penalties & Citations	430,371	343,600	402,050	372,050
341 USE OF MONEY AND PROPERTY	(1,069,710)	524,828	725,033	780,877
116 REPAYMENT OF ADVANCED FUNDS	851,147	1,172,634	1,172,634	1,034,760
Total Use of Money & Property	(218,563)	1,697,462	1,897,667	1,815,637
353 INTER GOVERNMENTAL	39,282	30,000	30,000	30,000
355 HOME OWNERS EXEMPTIONS	14,626	15,000	14,500	15,000
Total Intergovernmental	53,908	45,000	44,500	45,000
356 STATE GRANTS	39,412	5,000	311,336	5,200
358 MISC GRANTS	8,744	8,664	17,408	8,664
359 FEDERAL GRANTS	-	9,500	10,057	9,500
Total State, Misc. & Federal Grants	48,156	23,164	338,801	23,364
360 CHARGES FOR CURRENT SERVICES	46,358	29,700	38,800	39,400
361 CHARGES FOR ADMINISTRATIVE SERVICES	395,703	425,000	400,000	400,000
363 AUTO IMPOUND STORAGE FEES	16,182	15,000	13,000	15,000
365 SALE OF MAPS & PUBLICATIONS	10	500	-	500
Total Charges for Services	458,253	470,200	451,800	454,900

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
GENERAL FUND DETAIL OF REVENUES (CONTINUED)				
367 RECREATION FEES & CHARGES	468,447	374,000	404,300	445,350
368 RECREATION CENTER FEES	440,618	457,010	461,956	473,885
Total Recreation & Recreation Center Fees	909,065	831,010	866,256	919,235
REFUNDS/REIMBURSEMENTS/CONTRIBUTIONS (369/391/393/395)				
369 REFUNDS & REIMBURSEMENTS	184,391	90,000	148,430	148,430
370 ADMINISTRATIVE REIMBURSEMENTS	159,147	200,000	200,000	200,000
391 MISC SALE OF PROPERTY & SETTLEMENTS	-	-	1,083,606	-
393 CONTRIBUTIONS	168,750	175,500	175,213	253,040
395 OTHER SOURCES OF REVENUE	18,250	11,500	15,000	15,000
Total Ref/Reimbursements	530,538	477,000	1,622,249	616,470
SUB-TOTAL GENERAL FUND REVENUE	25,844,714	27,333,094	30,050,424	28,638,354
500 FROM GAS TAX FUND 002	225,000	225,000	225,000	225,000
500 FROM LIGHTING DISTRICT FUND 007	125,000	125,000	125,000	125,000
500 FROM AQMD FUND 71	-	2,000	2,000	2,000
Total Transfers	350,000	352,000	352,000	352,000
TOTAL GENERAL FUND REVENUE & TRFS	26,194,714	27,685,094	30,402,424	28,990,354
TOTAL AVAILABLE FUNDS	52,048,044	47,423,101	50,687,360	51,546,700

General Fund Revenues

Total Operating Revenues \$28,638,354





EXPEDITURES SUMMARY

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



THIS PAGE IS INTENTIONALLY LEFT BLANK

DESCRIPTION OF EXPENDITURES

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

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

PERSONNEL:

101 FULL TIME SALARES:

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

Administration Department:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Community Development Services:

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

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

Planning Manager - Under administrative direction, manages the work of the Planning Division; plans, organizes, manages and participates in major planning functions of the City, including

supervision of other planning personnel; reviews, prepares and presents staff reports related to current and advance planning; and performs related duties as assigned.

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

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

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

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

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

Senior Administrative Analyst - Under administrative direction, performs responsible professional and technical administrative analytical and supervisory duties in the operation of departments; conducts specialized and difficult studies and analyses of various projects; coordinates programs and activities; may supervise activities of an assigned administrative area; assists management in performing a wide variety of staff functions; writes comprehensive and analytical reports.

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

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

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

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

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

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

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

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

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

Parks & Recreation:

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

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

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

Landscape Maintenance Manager - Under administrative direction, plans, organizes and manages the activities of the Landscape Maintenance Division; manages the development, maintenance and servicing of City parks, grounds, parkways, street trees, recreational trails, medians, irrigation systems, weed abatement to include pesticide and herbicide applications, rights-of-way and recreation facilities; develops division objectives; administers the tree trimming contract; and performs other related duties as required.

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

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

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

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

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

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

Facilities Worker II - Under general supervision, performs a variety of semi-skilled and skilled tasks involved in the maintenance, limited construction, or repair of City buildings, facilities and equipment; and performs other related duties as required. The position is distinguished from Facilities Maintenance Worker I by having a broader range and significant work skills based upon experience and additional training.

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

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

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

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

Public Works Department:

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

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

Public Works Manager - Under administrative direction, supervises, plans and coordinates the activities and operations of the Maintenance Division within the Public Works Department; coordinates assigned activities with other division, outside agencies and the general public; and provides highly responsible and complex staff assistance to the Public Works Director.

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

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

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

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

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

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

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

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

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

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

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

102 PART TIME SALARIES

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

Administration Department:

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

Community Development Services Department:

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

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

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

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

Parks & Recreation Department:

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

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

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

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

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

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

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

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

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

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

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

Public Works Department:

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

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

Operations:

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

- 021 Travel & Meetings** – Provides for expenses associated with attendance at conferences, meetings, legislative seminars, and trainings.
- 022 Utility Costs** – Provides for expenses related to City electrical, water and telephone services including City issued cell phones for employees in the field and on call who need to be reached outside of the office.
- 023 Contract Services** - services provided through agreement with another agency, organization, or individual on behalf of the organization. The work performed that does not require specialized knowledge and skill usually of a mental or intellectual nature requiring a license, certification, or registration.
- 030 Supplies** – Provides for office and computer supplies including but not limited to; paper, certificates, archive storage boxes, organizers, calendars, computer hardware, receipt tapes, and other general supplies.
- 031 Building Maintenance & Supplies** – Provides for supplies, maintenance and repairs associated with City facilities.
- 033 Special Departmental Supplies** – Provides supplies for the Senior and Recreation Center activities, coffee, general tools and equipment.
- 034 Fees** – Fees for programs and use of recreation software for recreation program transactions.
- 035 Technology Subscriptions** – Provides for the technology subscriptions & licenses to support on-going city business.
- 038 Maintenance of signs** - Provides for the maintenance expenses towards City signs and programs.
- 041 Capital Outlay** – Provides for improvements to City facilities and equipment purchases.
- 110 Summer Food Program** – Federally funded program that reimburses sponsors for administrative and operational costs to provide meals for children 18 years of age and younger during periods when they are out of school for fifteen (15) or more consecutive school days.
- 200 Employee Benefits** – Provides for employee retirement plans, cafeteria payments for insurance coverages, retiree health benefits, Medicare, workers compensation, unemployment and long-term disability insurance plans, deferred compensation employer match program, cell phone allowance, notary public commission stipend and safety footwear allowance.

460 Oil Payment Program - The Department of Resources Recycling and Recovery (Cal Recycle) administered program to provide opportunities for local governments/other eligible jurisdictions to receive payments for used oil and used oil filter collection/recycling programs.

SCHEDULE 3 : SUMMARY OF ESTIMATED EXPENDITURES BY FUND

GENERAL GOVERNMENT	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ESTIMATED EXPENDITURES	2023-24 ADOPTED BUDGET
4110 City Council	62,719	94,420	90,620	212,513
4120 City Manager	445,369	715,818	824,938	1,054,951
4150 Administrative Services	1,170,012	1,559,245	1,455,098	1,920,215
4170 City Attorney	481,732	650,000	881,984	575,000
4180 Economic Development	5,250	19,000	11,500	36,250
4190 General Services	4,137,409	4,915,980	4,891,131	1,991,082
Sub-Total	6,302,491	7,954,463	8,155,271	5,790,011
PUBLIC SAFETY				
4210 Public Safety	7,229,651	7,774,636	7,794,284	7,854,194
4211 Risk Management/Law Enforce.	-	7,500	7,500	7,500
4212 Emergency Services	24,403	39,741	91,277	19,254
Sub-Total	7,254,054	7,821,877	7,893,061	7,880,948
COMMUNITY DEVELOPMENT SERVICES				
4308 Community Development	1,330,051	1,282,506	1,825,473	1,693,838
4310 Administration and Engineering	946,528	1,038,416	1,024,151	1,564,100
4311 Building and Safety	472,224	510,097	478,126	779,115
4341 Street Maintenance	886,145	1,211,700	1,151,650	1,534,447
4342 Vehicle Maintenance	368,060	403,525	441,250	436,674
4345 Traffic Control	341,264	493,367	424,842	549,995
Sub-Total	4,344,272	4,939,611	5,345,492	6,558,169
PARKS & RECREATION				
4410 Facilities	652,519	691,243	623,678	921,335
4411 Civic Center	188,215	232,582	296,482	266,044
4412 Senior Center	212,566	245,938	260,088	448,906
4414 Park Maintenance	314,345	372,145	359,923	461,930
4415 Parkways & Trees	561,870	612,066	605,500	798,691
4420 Recreation	1,397,685	1,413,493	1,391,785	1,705,237
4430 Recreation Center	591,010	950,608	944,012	1,102,358
Sub-Total	3,918,210	4,518,075	4,481,468	5,704,501
TOTAL GENERAL FUND EXPENSE	21,819,028	25,234,026	25,875,294	25,933,631

CITY OF SAN DIMAS

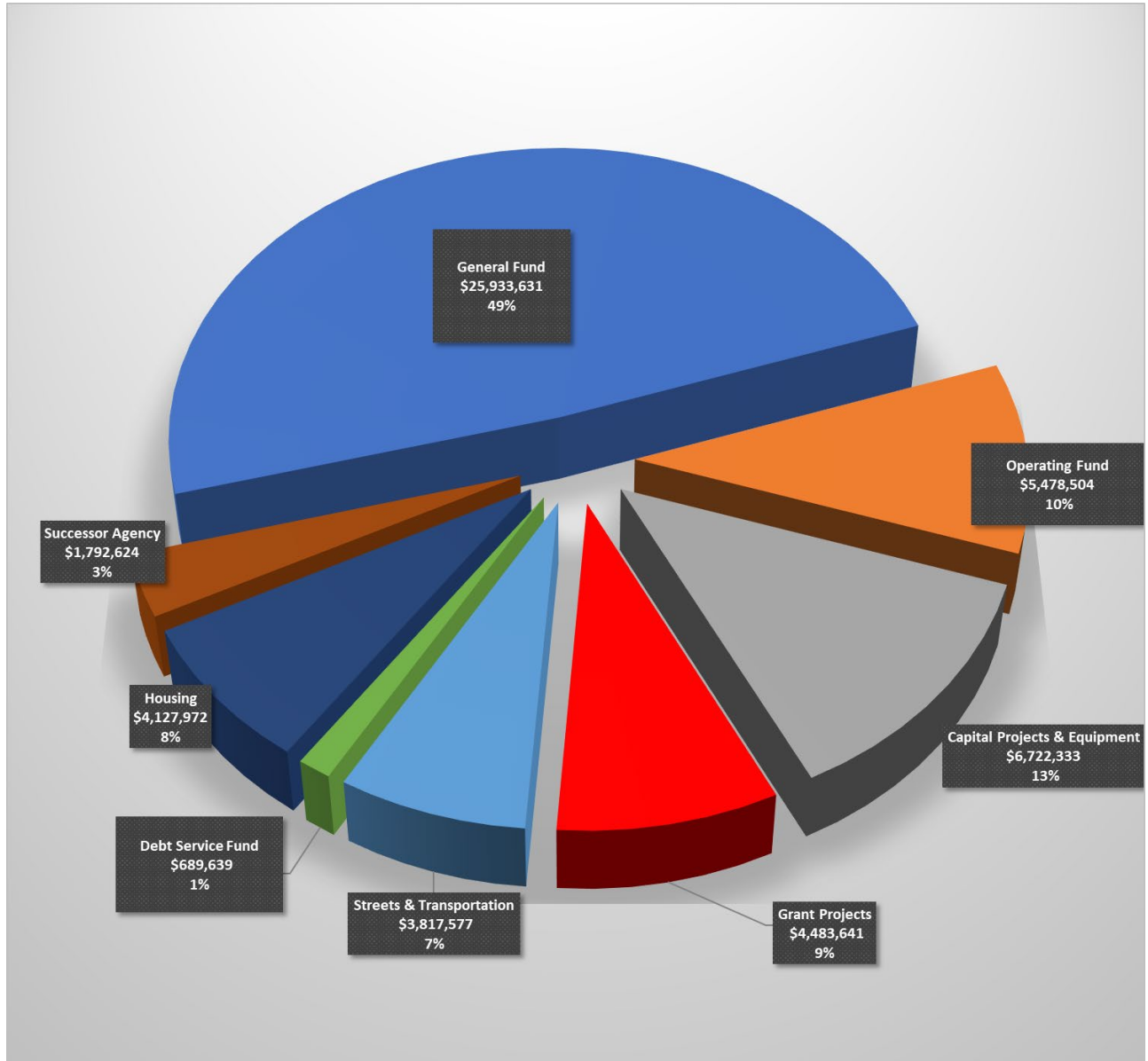
GENERAL GOVERNMENT	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ESTIMATED EXPENDITURES	2023-24 ADOPTED BUDGET
TRANSFERS OUT				
Transfer to City Hall Fund 04	691,805	691,330	691,330	689,639
Transfer to Landscape Maint. Fund 08	41,529	86,820	91,000	-
Transfer to Housing Fund 34 (20% loan set aside)	170,229	234,527	234,527	206,952
Transfer to Open Space Maintenance Fund 75	-	12,408	27,489	5,974
Sub-Total Transfers Out	903,563	1,025,086	1,044,346	902,565
USE OF RESERVES				
Transfer to Infrastructure Fund 12	1,205,585	892,476	892,476	10,703
Transfer to Open Space District # 1 Fund 21		255,107	255,107	
Transfer to Open Space District # 2 Fund 22		63,791	63,791	10,925
Transfer to Open Space District # 3 Fund 23		-		
Transfer to Equipment Repl Fund 70	1,334,932	-		
Transfer to Capital Assets Reserve Fund 100	6,500,000	-		1,595,000
Sub-Total Use of Reserves	9,040,517	1,211,374	1,211,374	1,616,628
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS	31,763,108	27,470,485	28,131,014	28,452,824
SPECIAL CITY FUNDS				
02 State Gas Tax 2105, 2106, 2107	354,287	641,175	2,022,149	964,785
03 Walker House	137,479	170,750	355,559	188,444
04 City Hall/CB/Plaza Fund	691,805	691,331	691,331	689,639
06 Sewer Construction	47,434	248,000	142,000	280,000
07 City Wide Lighting District	952,432	2,361,580	2,297,780	3,167,800
08 Landscape Parcel Tax	1,033,789	1,133,160	1,126,083	1,137,648
12 Infrastructure Replacement	87,544	3,641,128	2,034,279	3,231,493
20 Community Parks & Fac Dev	12,713	-	246,792	-
21 Open Space District #1	223,272	1,351,840	423,500	966,840
22 Open Space District #2	1,526	68,000	298,400	30,000
23 Open Space District #3	-	35,000	-	-
40 Community Development Block Grt	183,977	171,220	171,220	211,808
41 Citizen's Option for Public Safety	153,401	190,000	192,000	192,000
53 Golf Course	433,766	632,000	652,000	652,000
70 New Equipment Reserve	89,275	34,968	510,561	271,500
71 Air Quality Management District	-	100,000	-	386,131
72 Prop A Transit	358,398	749,175	1,510,569	833,175
73 Prop C Transit	329,054	751,800	2,831,800	218,500

CITY OF SAN DIMAS

GENERAL GOVERNMENT	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ESTIMATED EXPENDITURES	2023-24 ADOPTED BUDGET
74 Measure R	211,348	559,000	1,880,638	139,000
75 Open Space Maintenance	55,470	59,627	70,877	52,612
76 Measure M	282,824	960,000	1,486,646	403,211
77 Road Maint. Rehab Act	576,060	1,430,000	2,194,014	872,775
78 Measure W	126,871	1,298,093	771,280	1,595,000
100 Capital Assets Reserve	-	325,351	284,851	804,500
101 American Recovery Plan Act	1,970,320	3,131,574	2,664,089	3,902,833
TOTAL SPECIAL CITY FUNDS	8,313,045	20,186,004	24,858,418	21,191,694
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 AQMD Fund (71)	-	2,000	2,000	2,000
SUB-TOTAL SPECIAL CITY FUNDS	350,000	352,000	352,000	352,000
GRAND TOTAL ALL CITY FUNDS EXPENDITURES & TRANSFERS	40,426,153	48,008,489	53,341,432	49,996,518
OTHER ENTITIES				
34 HOUSING AUTHORITY SUCCESSOR TOTAL	556,931	1,014,655	2,084,283	1,203,913
38/39 SUCESSOR AGENCY TOTAL	1,952,457	2,291,840	2,291,840	1,792,624
113 HOUSING AUTHORITY	1,534,471	2,552,715	1,829,715	2,924,059
GRAND TOTAL ALL CITY AND ENTITIES EXPENDITURES & TRANSFERS	44,470,012	53,867,699	59,547,270	55,917,114

All Expenditures by Category Funds

Total Operating Expenditures \$53,045,921



BUDGET SUMMARY – GENERAL FUND 01 EXPENDITURES

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
GENERAL FUND 01				
GENERAL FUND DETAIL OF EXPENDITURES				
01-4110 CITY COUNCIL				
101 FULL TIME PERSONNEL SALARIES	39,720	39,720	39,720	39,720
200 EMPLOYEE BENEFITS	-	-	-	115,000
020 PROFESSIONAL SERVICES	-	15,000	15,000	15,000
021 TRAVEL & MEETINGS	20,924	22,500	22,450	29,093
033 SPECIAL DEPARTMENTAL SUPPLIES	2,075	17,200	13,450	13,700
Total City Council	62,719	94,420	90,620	212,513
01-4120 CITY MANAGER				
101 FULL TIME PERSONNEL SALARIES	342,315	607,268	607,268	650,000
103 OVERTIME	-	-	15,500	-
200 EMPLOYEE BENEFITS	-	-	-	170,500
010 LEGAL ADVERTISING	32,671	35,000	35,000	40,000
012 CAR ALLOWANCE	5,578	4,800	8,400	8,400
016 PUBLICATION & DUES	9,496	11,550	11,570	16,775
020 ELECTION SERVICES	45,540	50,000	140,000	150,000
021 TRAVEL & MEETINGS	9,269	6,200	6,200	16,276
033 SPECIAL DEPARTMENTAL SUPPLIES	500	1,000	1,000	3,000
Total City Manager	445,369	715,818	824,938	1,054,951
01-4150 ADMINISTRATIVE SERVICES				
101 FULL TIME PERSONNEL SALARIES	1,029,919	1,057,950	1,038,450	1,138,500
102 PART TIME PERSONNEL SALARIES	65,328	69,100	69,100	71,500
103 OVERTIME	117	500	500	500
200 EMPLOYEE BENEFITS	-	-	-	402,500
010 ADVERTISING	2,855	2,500	2,500	4,500
012 CAR ALLOWANCE	6,900	7,600	6,000	9,600
016 PUBLICATION & DUES	6,088	7,787	7,875	9,025
018 PRINTING	377	2,100	890	890
020 PROFESSIONAL SERVICES	3,540	140,008	190,016	103,000
021 TRAVEL & MEETINGS	6,080	13,500	10,260	18,000
033 SPECIAL DEPARTMENTAL SUPPLIES	10,495	14,700	14,700	14,200
038 EQUIPMENT	339	12,000	10,538	1,000
408 ANNUAL AWARDS/PROGRAMS	-	20,000	21,878	18,500
409 RECRUITMENTS	-	-	-	2,500
424 ACCIDENT PREVENTION PROGRAM	-	2,500	-	2,000
430 SICK LEAVE INCENTIVE PROGRAM	17,468	25,000	21,891	25,000
431 PRODUCTIVITY PROGRAM	13,266	18,500	4,500	12,000
433 PHYSICAL EXAMINATIONS	3,844	2,000	3,500	3,500
434 EMPLOYEE TRAINING	-	160,000	50,000	80,000
435 EMPLOYEE ASSISTANCE PROGRAM	3,396	3,500	2,500	3,500
Total Administrative Services	1,170,012	1,559,245	1,455,098	1,920,215
01-4170 CITY ATTORNEY				
020 PROFESSIONAL SERVICES (LEGAL)	481,732	650,000	881,984	575,000
Total City Attorney	481,732	650,000	881,984	575,000
01-4180 ECONOMIC DEVELOPMENT				
016 PUBLICATION & DUES	5,250	5,500	5,500	5,500
020 PROFESSIONAL SERVICES	-	13,500	6,000	23,500
021 TRAVEL & MEETINGS	-	-	-	7,250
Total Economic Development	5,250	19,000	11,500	36,250

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4190 GENERAL SERVICES				
010 ADVERTISING	79,535	91,000	90,056	24,000
014 INSURANCE	455,693	539,075	539,434	5,000
015 MAINTENANCE	49,772	106,700	83,041	76,911
016 PUBLICATION & DUES	38,177	2,004	42,455	42,995
017 POSTAGE	20,463	15,000	30,000	30,000
018 PRINTING	1,358	2,500	2,000	2,000
019 RENT OF PROPERTY & EQUIPMENT	3,512	3,800	5,000	5,000
020 PROFESSIONAL SERVICES	99,686	102,664	111,408	156,664
022 CITY CELL PHONES	20,035	32,000	32,000	32,000
030 COMPUTER SUPPLIES	5,099	6,700	6,700	8,585
033 SPECIAL DEPARTMENTAL SUPPLIES	5,704	5,000	7,500	5,000
035 TECHNOLOGY SUBSCRIPTIONS & LICENSES	-	-	-	-
101 FT SALARIES (CITYWIDE ACCRUAL)	40,673	50,000	50,000	50,000
200 EMPLOYEE BENEFITS (CITYWIDE)	3,313,297	3,954,393	3,885,893	1,547,727
460 OIL PAYMENT PROGRAM (UOBG)	4,405	5,144	5,644	5,200
Total General Services	4,137,409	4,915,980	4,891,131	1,991,082
01-4210 PUBLIC SAFETY				
015 MAINTENANCE	-	1,000	1,000	1,000
018 PRINTING	-	1,500	1,500	1,500
Sub-Total M & O	-	2,500	2,500	2,500
020 PROFESSIONAL SERVICES (PUBLIC SAFETY CONTRACT LAW)	6,943,872	7,506,921	7,501,569	7,789,479
Sub-Total Contract Law	6,943,872	7,506,921	7,501,569	7,789,479
021 TRAVEL & MEETINGS	-	-	-	-
411 PARKING ADMINISTRATION	78,163	50,000	75,000	50,000
411 CITATION ADJUDICATION	1,085	1,200	1,200	6,200
412 MAINTENANCE OF PRISONERS	-	1,015	1,015	1,015
413 ANIMAL CONTROL SERVICES	200,000	208,000	208,000	-
428 COMMUNITY INVOLVEMENT PROGRAM CRIME PREVENTION	6,531	5,000	5,000	5,000
Sub-Total Other Services	285,779	265,215	290,215	62,215
Total Public Safety	7,229,651	7,774,636	7,794,284	7,854,194
01-4211 RISK MANAGEMENT/LAW ENFORCEMENT				
014 UNINSURED CLAIMS	-	7,500	7,500	7,500
Total Risk Management/Law Enforcement	-	7,500	7,500	7,500
01-4212 EMERGENCY SERVICES				
020 PROFESSIONAL SERVICES	5,549	7,541	7,541	12,541
033 SPECIAL DEPARTMENTAL SUPPLIES	14,214	32,200	33,736	6,713
078 EMERGENCY REPAIRS	4,640	-	50,000	-
Total Emergency Services	24,403	39,741	91,277	19,254
01-4308 COMMUNITY DEVELOPMENT				
101 FULL TIME PERSONNEL SALARIES	904,780	1,032,300	1,072,300	1,067,000
102 PART TIME PERSONNEL SALARIES	140,685	140,000	135,000	150,000
103 OVERTIME	1,740	5,000	18,000	2,000
200 EMPLOYEE BENEFITS	-	-	-	380,000
012 CAR ALLOWANCE	14,825	21,600	18,600	18,600
016 PUBLICATION & DUES	4,161	3,860	3,218	3,760
018 PRINTING	5,766	10,350	15,350	13,700
020 PROFESSIONAL SERVICES	232,735	32,000	539,805	20,800
021 TRAVEL & MEETING	19,207	26,700	15,000	31,320
029 UNIFORMS	646	3,000	2,700	1,600
033 SPECIAL DEPARTMENTAL SUPPLIES	5,506	7,696	5,500	5,058
Total Community Development	1,330,051	1,282,506	1,825,473	1,693,838

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)				
01-4310 PUBLIC WORKS ADMIN/ENG				
101 FULL TIME PERSONNEL SALARIES	906,645	955,051	958,551	1,021,500
102 PART TIME PERSONNEL SALARIES	24,618	35,000	25,000	40,000
103 OVERTIME	396	2,000	3,000	3,000
200 EMPLOYEE BENEFITS	-	-	-	332,000
012 CAR ALLOWANCE	9,200	12,600	12,600	12,600
016 PUBLICATION & DUES	3,378	14,000	14,000	15,500
020 PROFESSIONAL SERVICES	-	-	-	126,500
021 TRAVEL & MEETING	4	10,000	5,000	9,000
033 SPECIAL DEPARTMENTAL SUPPLIES	2,287	9,765	6,000	4,000
Total PW Admin/Eng	946,528	1,038,416	1,024,151	1,564,100
01-4311 BUILDING & SAFETY				
101 FULL TIME PERSONNEL SALARIES	435,589	433,407	423,407	452,500
102 PART TIME PERSONNEL SALARIES	-	35,000	25,000	40,000
103 OVERTIME	674	1,000	3,500	1,000
200 EMPLOYEE BENEFITS	-	-	-	162,500
012 CAR ALLOWANCE	3,450	3,900	3,600	3,600
016 PUBLICATION & DUES	2,177	10,190	5,578	4,715
018 PRINTING	-	1,500	1,500	2,000
020 PROFESSIONAL SERVICES	25,757	12,000	5,000	103,000
021 TRAVEL & MEETING	2,532	8,000	5,541	6,300
029 UNIFORMS	1,441	3,300	4,000	2,500
033 SPECIAL DEPARTMENTAL SUPPLIES	604	1,800	1,000	1,000
Total Building & Safety	472,224	510,097	478,126	779,115
01-4341 STREET MAINTENANCE				
101 FULL TIME PERSONNEL SALARIES	359,745	411,950	411,950	413,500
103 OVERTIME	6,921	15,000	30,000	20,000
103 STAND BY PAY	13,939	30,000	30,000	30,000
200 EMPLOYEE BENEFITS	-	-	-	185,000
016 PUBLICATION & DUES	2,997	3,000	3,000	3,250
019 RENT OF PROPERTY & EQUIPMENT	987	2,500	2,500	2,500
020 PROFESSIONAL SERVICES	284,123	365,150	351,200	371,695
021 TRAVEL & MEETING	2,198	9,600	5,000	9,600
024 NPDES	78,902	228,500	173,000	280,102
028 HAZARDOUS WASTE DISPOSAL	7,033	11,000	10,000	10,000
029 UNIFORMS	9,303	13,000	13,000	13,000
033 SPECIAL DEPARTMENTAL SUPPLIES	119,997	122,000	122,000	195,800
Total Street Maintenance	886,145	1,211,700	1,151,650	1,534,447
01-4342 VEHICLE/YARD MAINTENANCE				
101 FULL TIME PERSONNEL SALARIES	47,017	69,550	69,550	73,500
103 OVERTIME	2,703	5,000	5,000	7,000
200 EMPLOYEE BENEFITS	-	-	-	35,000
011 VEHICLE USE & MAINTENANCE	110,387	131,500	154,000	150,500
016 PUBLICATION & DUES	250	200	200	500
020 PROFESSIONAL SERVICES	93,377	106,000	103,000	40,000
021 TRAVEL & MEETING	-	1,500	1,500	1,500
022 UTILITIES	32,481	41,500	46,000	54,500
031 BUILDING MAINTENANCE & SUPPLIES	3,753	16,275	10,000	10,000
033 SPECIAL DEPARTMENTAL SUPPLIES	39,368	32,000	32,000	44,174
041 CAPITAL OUTLAY	38,724	-	20,000	20,000
Total Vehicle/Yard Maintenance	368,060	403,525	441,250	436,674
01-4345 TRAFFIC CONTROL				
101 FULL TIME PERSONNEL SALARIES	131,306	135,842	135,842	140,000
103 OVERTIME	2,220	10,000	10,000	9,000
200 EMPLOYEE BENEFITS	-	-	-	65,000
016 PUBLICATION & DUES	-	300	-	320
020 PROFESSIONAL SERVICES	115,196	200,725	138,500	170,000
021 TRAVEL & MEETING	-	2,500	2,500	2,675
033 SPECIAL DEPARTMENTAL SUPPLIES	42,812	48,000	48,000	55,000
038 SIGN MAINTENANCE	38,299	52,000	46,000	58,000
041 CAPITAL OUTLAY	11,431	44,000	44,000	50,000
Total Traffic Control	341,264	493,367	424,842	549,995

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
01-4410 FACILITIES				
101 FULL TIME PERSONNEL SALARIES	493,695	496,467	453,133	519,000
102 PART TIME PERSONNEL SALARIES	73,515	85,801	85,801	91,000
103 OVERTIME	15,243	3,000	10,000	4,000
200 EMPLOYEE BENEFITS	-	-	-	230,000
012 CAR ALLOWANCE	1,875	3,000	3,000	3,000
015 MAINTENANCE	8,580	13,780	8,916	10,780
016 PUBLICATION & DUES	150	275	275	575
021 TRAVEL & MEETING	37	400	400	1,400
022 UTILITIES	34,100	68,520	43,520	38,890
023 CONTRACT SERVICES	-	-	-	5,290
029 UNIFORMS	5,351	5,500	4,134	4,900
031 BUILDING MAINTENANCE & SUPPLIES	5,382	7,000	9,000	7,000
033 SPECIAL DEPARTMENTAL SUPPLIES	4,988	7,500	5,500	5,500
041 CAPITAL OUTLAY	9,603	-	-	-
Total Facilities	652,519	691,243	623,678	921,335
01-4411 CIVIC CENTER				
015 MAINTENANCE	34,408	44,382	40,382	45,944
020 PROFESSIONAL SERVICES	-	3,700	3,700	2,600
022 UTILITIES	130,019	123,000	187,900	188,000
031 BUILDING MAINTENANCE & SUPPLIES	10,469	11,500	11,500	11,500
033 SPECIAL DEPARTMENTAL SUPPLIES	8,912	5,000	8,000	8,000
041 CAPITAL OUTLAY	4,407	45,000	45,000	10,000
Total Civic Center	188,215	232,582	296,482	266,044
01-4412 SENIOR CENTER				
101 FULL TIME PERSONNEL SALARIES	123,926	129,500	129,500	139,000
102 PART TIME PERSONNEL SALARIES	-	-	-	99,912
200 EMPLOYEE BENEFITS	-	-	-	78,000
013 SENIOR PROGRAMS	33,958	40,314	40,314	40,314
015 MAINTENANCE	7,640	24,124	24,124	17,030
022 UTILITIES	35,552	34,250	55,400	56,900
031 BUILDING MAINTENANCE & SUPPLIES	3,666	5,750	5,750	5,750
033 SPECIAL DEPARTMENTAL SUPPLIES	2,824	5,000	5,000	5,000
041 CAPITAL OUTLAY	5,000	7,000	-	7,000
Total Senior Center	212,566	245,938	260,088	448,906
01-4414 PARK MAINTENANCE				
101 FULL TIME PERSONNEL SALARIES	246,218	293,861	283,361	308,000
103 OVERTIME	2,276	1,800	949	5,000
200 EMPLOYEE BENEFITS	-	-	-	120,500
015 MAINTENANCE	6,021	4,585	4,000	4,000
016 PUBLICATION & DUES	134	1,785	1,785	1,785
018 PRINTING	-	200	200	200
020 PROFESSIONAL SERVICES	48,920	51,428	51,428	9,065
021 TRAVEL & MEETING	210	1,000	1,000	1,000
022 CELL PHONES	-	288	-	-
029 UNIFORMS	2,678	2,198	2,200	2,380
033 SPECIAL DEPARTMENTAL SUPPLIES	7,888	15,000	15,000	10,000
Total Park Maintenance	314,345	372,145	359,923	461,930
	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET

CITY OF SAN DIMAS

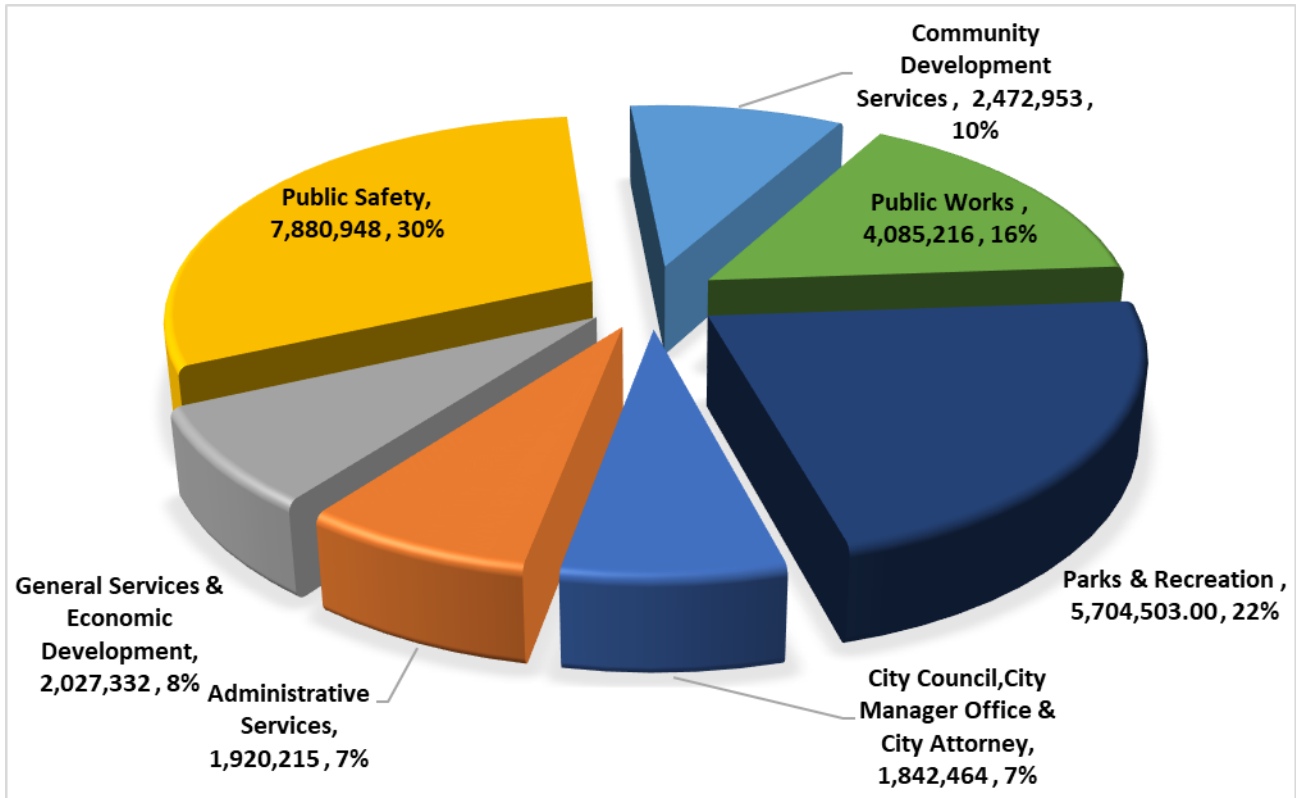
	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 PROPOSED BUDGET
01-4415 MEDIAN & PARKWAY MAINTENANCE				
101 FULL TIME PERSONNEL SALARIES	296,419	346,647	336,147	359,591
103 OVERTIME	3,848	1,500	1,500	5,000
200 EMPLOYEE BENEFITS	-	-	-	150,500
016 PUBLICATION & DUES	625	1,440	1,440	1,880
020 PROFESSIONAL SERVICES	115,193	118,177	119,234	128,090
021 TRAVEL & MEETING	390	825	825	1,250
022 UTILITIES	142,986	137,154	140,154	146,000
029 UNIFORMS	1,883	2,198	2,200	2,380
033 SPECIAL DEPARTMENTAL SUPPLIES	526	4,125	4,000	4,000
Total Parkways & Median Island Maint	561,870	612,066	605,500	798,691
01-4420 RECREATION				
101 FULL TIME PERSONNEL SALARIES	543,025	517,800	497,800	530,000
102 PART TIME PERSONNEL SALARIES	444,418	525,348	544,360	448,787
103 OVERTIME	4,403	1,000	10,000	10,000
200 EMPLOYEE BENEFITS	-	-	-	247,000
012 CAR ALLOWANCE	4,250	10,000	10,000	10,000
013 SENIOR PROGRAMS	74	-	-	-
016 PUBLICATION & DUES	774	1,730	1,730	1,730
018 PRINTING	4,067	5,200	5,200	5,200
019 RENT OF PROPERTY & EQUIPMENT	28,159	58,410	50,100	58,410
020 PROFESSIONAL SERVICES	318,377	244,760	235,760	250,260
021 TRAVEL & MEETING	12,520	9,235	9,235	9,235
033 SPECIAL DEPARTMENTAL SUPPLIES	34,310	30,510	27,600	27,600
034 FEE & CHARGE PROGRAM	-	-	-	97,515
110 SUMMER FOOD PROGRAM	3,308	9,500	-	9,500
Total Recreation	1,397,685	1,413,493	1,391,785	1,705,237
01-4430 SAN DIMAS RECREATION CENTER				
101 FULL TIME PERSONNEL SALARIES	69,334	75,250	75,250	67,500
102 PART TIME PERSONNEL SALARIES	283,354	427,457	363,702	409,742
103 OVERTIME	1,184	-	-	-
200 EMPLOYEE BENEFITS	-	-	-	115,000
010 ADVERTISING	-	1,050	1,050	1,050
012 CAR ALLOWANCE	-	490	490	490
015 MAINTENANCE	28,287	27,225	47,225	37,335
016 PUBLICATION & DUES	-	2,065	2,065	2,065
018 PRINTING	404	1,450	1,450	1,450
019 RENT OF PROPERTY & EQUIPMENT	2,740	3,000	3,000	3,000
020 PROFESSIONAL SERVICES	39,834	205,281	187,585	205,281
021 TRAVEL & MEETING	112	815	815	815
022 UTILITIES	124,673	122,300	176,080	178,130
029 UNIFORMS	3,350	4,200	4,200	4,500
031 BUILDING MAINTENANCE & SUPPLIES	3,512	7,000	7,000	7,000
033 SPECIAL DEPARTMENTAL SUPPLIES	33,540	35,000	40,100	45,000
034 FEE & CHARGE PROGRAM	686	8,025	4,000	4,000
041 CAPITAL OUTLAY	-	30,000	30,000	20,000
Total SAN DIMAS RECREATION CENTER	591,010	950,608	944,012	1,102,358

CITY OF SAN DIMAS

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
SUB-TOTAL GENERAL EXPENDITURES	21,819,028	25,234,026	25,875,294	25,933,631
01-5000 Transfers Out/Loans				
099 TRANSFER TO CMIC CENTER DEBT SERVICE FUND 004	691,805	691,330	691,330	689,639
099 TRANSFER TO LANDSCAPE MAINTENANCE FUND 008	41,529	86,820	91,000	-
099 TRANSFER TO SUCCESSOR HOUSING 20% SET ASIDE 034	170,229	234,527	234,527	206,952
099 TRANSFER TO ASSESSMENT DISTRICT FUND 075	-	12,408	27,489	5,974
Total Transfers Out/Loans	903,563	1,025,086	1,044,346	902,565
01-5000 Use of Reserves				
099 RESERVES TO INFRASTRUCTURE FUND 012	1,205,585	892,476	892,476	10,703
099 RESERVES TO OPEN SPACE #1 Fund 021	-	255,107	255,107	-
099 RESERVES TO OPEN SPACE #2 Fund 022	-	63,791	63,791	10,925
099 RESERVES TO OPEN SPACE #3 Fund 023	-	-	-	-
099 RESERVES TO NEW EQUIPMENT FUND 070	1,334,932	-	-	-
099 RESERVES TO CAPITAL REPLACEMENT FUND 100	6,500,000	-	-	1,595,000
Total Use of Reserves	9,040,517	1,211,374	1,211,374	1,616,628
TOTAL GENERAL FUND EXP/TRFS	31,763,108	27,470,485	28,131,014	28,452,824
FUND BALANCE DETAIL				
UNASSIGNED FUND BALANCE (281-001)	12,154,646	11,829,826	14,426,056	14,963,586
ASSIGNED FB RISK MGT/LAW ENF (281-076)	2,036,592	2,029,092	2,036,592	2,036,592
ASSIGNED FB EMERG SERVICES (281-078)	1,000,000	1,000,000	1,000,000	1,000,000
ASSIGNED FB GENERAL PLAN (281-079)	250,000	250,000	250,000	250,000
ASSIGNED FB OPEB	2,978,932	2,978,932	2,978,932	2,978,932
ASSIGNED FB COMPENSATED ABSENCES	1,264,766	1,264,766	1,264,766	1,264,766
ASSIGNED FB - NPDES (281-004)	600,000	600,000	600,000	600,000
TOTAL ENDING GENERAL FUND BALANCE	20,284,936	19,952,616	22,556,346	23,093,876
TOTAL EXP/TRFS/AND FUND BALANCE	52,048,044	47,423,100	50,687,360	51,546,700

General Fund Operating Expenditures

Total General Fund Expenditures \$25,933,631



SCHEDULE 4: SUMMARY OF TRANSFERS IN & USE OF RESERVES

ALL FUNDS	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATED TRANSFERS	2023-24 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 71 AQMD	-	2,000	2,000	2,000
04 City Hall/CB/Plaza From 01 General Fund	691,805	691,330	691,330	689,639
08 Landscape Parcel Tax From 01 General Fund	41,529	86,820	91,000	-
12 Infrastructure From 01 Gen Fund	1,205,585	892,476	892,476	10,703
021 Open Space Dist. #1 From Fund 01 Gen Fund	-	255,107	255,107	-
022 Open Space Dist. #2 From Fund 01 Gen Fund	-	63,791	63,791	10,925
34 Housing Authority Successor from Fund 01	170,229	234,527	234,527	206,952
70 New Equipment Reserve From Fund 01	1,334,932	-	-	-
75 Open Space Maintenance from Fund 01 Gen Fund	-	12,408	27,489	5,974
100 Capital Assets Reserve From Fund 01	6,500,000	-	-	1,595,000
TOTAL TRANSFERS IN	10,294,080	2,588,459	2,607,720	2,871,193

SCHEDULE 5: SUMMARY OF TRANSFERS OUT & USE OF FUNDS

ALL FUNDS	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATED TRANSFERS	2023-24 ADOPTED BUDGET
01 General Fund to Fund 04	691,805	691,330	691,330	689,639
01 General Fund to Fund 08	41,529	86,820	91,000	-
01 General Fund to Fund 12	1,205,585	892,476	892,476	10,703
01 General Fund to Fund 021	-	255,107	255,107	-
01 General Fund to Fund 022	-	63,791	63,791	10,925
01 General Fund to Fund 34	170,229	234,527	234,527	206,952
01 General Fund to Fund 70	1,334,932	-	-	-
01 General Fund to Fund 75	-	12,408	27,489	5,974
01 General Fund to Fund 100	6,500,000	-	-	1,595,000
02 State Gas Tax Fund to Fund 01	225,000	225,000	225,000	225,000
07 City Wide Lighting District to Fund 01	125,000	125,000	125,000	125,000
71 AQMD to Fund 01	-	2,000	2,000	2,000
TOTAL TRANSFERS OUT	10,294,080	2,588,459	2,607,720	2,871,193



PERFORMANCE INDICATORS & CAPITAL PROGRAM SECTION:

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

ADMINISTRATIVE SERVICES

- Awarded the CSMFO Excellence in Budgeting Award for 2022-23
- Research and development of a comprehensive training academy that fosters an understanding of government, enhances skillsets, and strategically develops employees to become future leaders.
- Implementation of NeoGov software for recruitment, on-boarding and training.
- Successfully completed 15 FT and 11 PT recruitments and hired/promoted 18 full time positions. Held three hiring events for the Parks and Recreation Department resulting in hiring over 40 part time positions.
- Facilitated over 15 Citywide employee trainings in subjects such as Roles and Responsibilities of Public Sector employees, Public Service Customer Service, Specialized Services, and Cultural Diversity.
- Implementation of PrimeGov Agenda Management System with Instructional Guide
- Enhanced Network Security to protect and safeguard from Cyber risks and maintain a high Cybersecurity posture.
- Security Cameras with latest camera software technology added and upgraded to City Facilities to safeguard our sites.
- Migrated to Microsoft Office Government Community Cloud (GCC O365) to meet all US government compliance requirements for cloud service with office applications.
- Implemented Agenda Manager and Contract Management to improve the daily workflow and streamline process for handling of meeting agenda and legally binding agreements.
- Improved and strengthen the City's heating, ventilation, and air condition (HVAC) and Security Access Control system software for greater internal controls and management.
- Created Geographic Information System (GIS) interactive maps for the City's website to provide valuable information on public trees, trail maps and street sweeping areas.
- Implementation of iContracts Management System with Instructional Guide
- 100% Compliance for all Required FPPC Filings
- Provided Training on Public Noticing and Publishing Requirements with City Attorney
- 176 Public Records Request completed
- Processed 32 Agenda packets with 13,507 pages
- Successfully launched new monthly e-newsletter which provides brief, informative updates to keep San Dimas residents and businesses engaged with City Hall, events, programs and services.
- Launched City Instagram page and increased Facebook Page likes by 39.5%

City of San Dimas

City Council
Department

City Council
Cost Center

4110
Cost Center No.

Function:

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

Operational Plans:

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

Position Summary :

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

Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	5.00	5.00	5.00	5.00
Expenditures				
Elected Officials Salary	39,720	39,720	39,720	39,720
Elected Officials Benefits				115,000
Other Operating Costs	22,999	54,700	50,900	57,793
Capital Outlay (041)	-	-	-	-
Total Expenditures:	62,719	94,420	90,620	212,513
% Change			-4%	135%

Source of Funds : General Fund

City of San Dimas

<u>Administration</u>	<u>City Manager</u>	4120
<u>Department</u>	<u>Cost Center</u>	<u>Cost Center No.</u>

Function:

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

Operational Plans:

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

Position Summary:

- | | |
|--------------------------|-------------------------------------|
| ➤ City Manager (1.0 FTE) | ➤ Assistant City Manager (1.0 FTE) |
| ➤ City Clerk (1.0 FTE) | ➤ Departmental Assistant (1.0 FTE) |

	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Budget Distribution				
Full Time Employees	2.00	4.00	4.00	4.00
Expenditures				
FT Personnel Salary	347,893	607,268	631,168	650,000
Personnel Benefits				170,500
Professional Services	45,540	50,000	140,000	150,000
Other Operating Costs (Various)	51,936	58,550	53,770	84,451
Capital Outlay	-	-	-	-
Total Expenditures:	445,369	715,818	824,938	1,054,951
% Change			15%	28%

Source of Funds : General Fund

City of San Dimas

<u>Administration</u> Department	<u>Administrative Services</u> Cost Center	<u>4150</u> Cost Center No.			
<u>Function:</u>					
<ul style="list-style-type: none"> ➤ To recruit, through innovative, creative and traditional practices, highly qualified employees; retain those employees by providing competitive compensation and benefits; assist employees by interpreting the Personnel Rules and Regulations and Administrative Policies by responding to questions and concerns; and coordinate the recruitment and open enrollment process. ➤ To provide strategic planning, development, research, staff coordination, purchasing, implementation maintenance, and evaluation of Citywide technology and information system technology, including data, voice, phone system, radio, and technology capital infrastructure ➤ To administer and coordinate the fiscal activities of the City and Successor Agency. This includes all aspects of accounting, investing, business licensing, payroll, debt administration, fixed asset accounting, grant reporting and preparation of financial reports, and budget preparation. ➤ To provide public information, public relations and marketing support for the City organization; oversee community outreach, manage content of the City's website and serve as the City's liaison with news media. 					
<u>Operational Plans:</u>					
<ul style="list-style-type: none"> ➤ Attract, train and retain quality employees for the City organization ➤ Provide administrative and technology support services to the City Council, City Manager and all operating department on a daily and long-range planning basis. ➤ Ensure the City's compliance with Generally Accepted Accounting Principles (GAAP). ➤ Provide a comprehensive public information program that distributes accurate information on a timely basis through a variety of different media. 					
<u>Position Summary:</u>					
<ul style="list-style-type: none"> <li style="width: 50%;">➤ Administration Services Director (1.0 FTE) <li style="width: 50%;">➤ Human Resources Manager (1.0 FTE) <li style="width: 50%;">➤ Accounting Supervisor (2.0 FTE) <li style="width: 50%;">➤ Senior Management Analyst (1.0 FTE) <li style="width: 50%;">➤ Accounting Technicians (3.0 FTE) <li style="width: 50%;">➤ HR Analyst (1.0 FTE) <li style="width: 50%;">➤ Information System Manager (1.0 FTE) <li style="width: 50%;">➤ IT/GIS Analyst (1.0 FTE) <li style="width: 50%;">➤ Management Analyst (.5 FTE) 					
Budget Distribution	2021-22	2022-23	2022-23	2023-24	Adopted
	Actuals	Budget	Estimated	Budget	
Full Time Employees	10.00	11.00	11.50		11.50
Expenditures					
FT Personnel Salary	1,036,819	1,065,550	1,044,450		1,138,500
PT Personnel Salary	65,328	69,100	69,100		71,500
Employee Benefits	-	-			412,100
Professional Services	3,540	140,008	190,016		103,000
Other Operating Costs (Various)	64,325	284,587	151,532		195,115
Capital Outlay (041)	-	-	-		-
Total Expenditures:	1,170,012	1,559,245	1,455,098		1,920,215
% Change			-7%		32%
Source of Funds : General Fund					

City of San Dimas

Administration
Department

City Attorney
Cost Center

4170
Cost Center No.

Function:

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

Operational Plans:

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

Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	-	-	-	-
Expenditures				
FT Personnel Salary	-	-	-	-
Professional Services (020)	481,732	650,000	881,984	575,000
Capital Outlay (041)	-	-	-	-
Total Expenditures:	481,732	650,000	881,984	575,000
% Change			36%	-35%

Source of Funds : General Fund

City of San Dimas

Administration
Department

Economic Development
Cost Center

4180
Cost Center No.

Function:

- To coordinate and provide direction on economic development projects.

Operational Plans:

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

Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	-	-	-	-
Expenditures				
FT Personnel Salary	-	-	-	-
Professional Services	-	10,000	2,500	20,000
Other Operating Costs	5,250	9,000	9,000	16,250
Capital Outlay (041)	-	-	-	-
Total Expenditures:	5,250	19,000	11,500	36,250
% Change			-39%	215%
Source of Funds : General Fund				

City of San Dimas

<u>General Government</u> Department	<u>General Services</u> Cost Center	<u>4190</u> Cost Center No.		
<p><u>Function:</u></p> <ul style="list-style-type: none"> ➤ To provide general operating services to all departments, not attributable to any single department, such as telephone, postage, copying, professional auditing and information system services, software programs, merchant services, special projects, and employee benefits. <p><u>Operational Plans:</u></p> <ul style="list-style-type: none"> ➤ Contract with vendors for products and services that can provide the greatest value for the cost to the citizens of San Dimas and its employees. ➤ Provide excellent insurance coverage for City Facilities and equipment in case of natural disasters or accidents. ➤ Provide competitive benefit packages to attract and retain the best talent available for the organization. ➤ Provide software programs and IT security that can enhance employee efficiency, enhanced reporting and metrics to meet the City's transparency goals while protecting sensitive information. 				
Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	-	-	-	-
Expenditures				
Professional Services (020)	99,686	102,664	111,408	156,664
Insurance Costs (014)	455,693	539,075	539,434	5,000
Employee Benefits (200)	3,313,297	3,954,393	3,885,893	1,547,727
Other Operating Costs (Various)	268,733	319,848	354,396	281,691
Capital Outlay (041)	-	-	-	-
Total Expenditures:	4,137,409	4,915,980	4,891,131	1,991,082
% Change			-1%	-59%
Source of Funds : General Fund				

City of San Dimas

Public Safety
Department

Public Safety
Cost Center

4210
Cost Center No.

Function:

- Provide 24 hour, 365 days a year response to calls for service, general law enforcement activities, including emergencies, traffic collisions and enforcement, crime investigations, disaster response and assessment, and proactive preventative patrol.
- To provide directed traffic enforcement to areas of the City with higher than average rates of traffic collisions and areas that receive frequent complaints or requests for enforcement with the objective of ensuring the safe movement and parking of vehicles.
- To manage community outreach and crime prevention programs including Neighborhood Watch, National Night Out and the City of San Dimas CERT program.

Operational Plans:

- To enforce Federal, State and local laws that protects life and property.
- To maintain compliance of police policies and procedures with ever changing Federal, State, and local laws through reviewing, analyzing and updating as required.
- Establish and maintain safe vehicular and pedestrian passage throughout the City.
- To conduct physical patrol of all areas of the City to reduce the probability of crimes.
- To respond to calls for service, prepare reports, issue citations and make arrests.
- To resolve problems through community-based policing.

Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	Contracted	Contracted	Contracted	Contracted
Expenditures				
Public Safety Contract Services (020)	6,201,638	6,748,465	6,743,113	6,899,778
Liability Trust Fund (020-014)	742,234	758,456	758,456	889,701
Other Operating Costs (Various)	85,779	59,715	84,715	64,715
Animal Control Services (413)	200,000	208,000	208,000	-
Total Expenditures:	7,229,651	7,774,636	7,794,284	7,854,194
% Change			0.25%	1%
Source of Funds : General Fund				

City of San Dimas

<u>Public Safety</u> Department	<u>Emergency Services</u> Cost Center	<u>4212</u> Cost Center No.		
<u>Function:</u>				
<ul style="list-style-type: none"> ➤ To emphasize emergency response coordination, staff and volunteer training, communication systems, recovery efforts, public information, emergency plan development and revision. ➤ Prepare, update and exercise the procedures for responding to disasters. ➤ Make investments in disaster preparedness needed to provide the City with effective emergency response capability. 				
<u>Operational Plans:</u>				
<ul style="list-style-type: none"> ➤ Develop and direct one tabletop exercise and/or City EOC activation to train City staff each year, or one multi-agency functional exercise. ➤ Provide training to all EOC staffing members to ensure familiarity with the Mobile EOC operations and equipment. ➤ Maintain an equipment purchase and maintenance plan to meet emergency preparedness response and recovery needs. 				
Budget Distribution				
	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	-	-	-	-
Expenditures				
FT Personnel Salary	-	-	-	-
Other Operating Costs	24,403	39,741	91,277	19,254
Capital Outlay (041)	-	-	-	-
Total Expenditures:	24,403	39,741	91,277	19,254
% Change			130%	-79%
Source of Funds : General Fund				

City of San Dimas

<u>Public Safety</u> Department	<u>Risk Management/Law Enforcement</u> Cost Center	<u>4211</u> Cost Center No.		
<u>Function:</u>				
<ul style="list-style-type: none"> ➤ Make payment on uninsured claims that must be paid by the City of San Dimas . ➤ Process all City liability claims. 				
<u>Operational Plans:</u>				
<ul style="list-style-type: none"> ➤ Reduce the number of accidents claims through training and up to date polices and procedures. ➤ Maintain City properly, right of ways, sidewalk and trees to mitigate the risk of injury or harm. 				
Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	-	-	-	-
Expenditures				
FT Personnel Salary	-	-	-	-
Other Operating Costs	-	7,500	7,500	7,500
Capital Outlay (041)	-	-	-	-
Total Expenditures:	-	7,500	7,500	7,500
% Change			0%	0%
Source of Funds : General Fund				

COMMUNITY DEVELOPMENT

Housing

- Rehab Assistance – 3 Single Family Homes, 17 Mobile Homes
- Lift Program – 9 installed
- Charter Oak Mobile Home Estates Space Rent Assistance Program – 41 homeowners receiving space rent credit

Monte Vista Upgrades:

- New Windows & Security Cameras installed
- Air Vent Clean outs in all 12 units
- Floor Tile Replacement of common areas – in process

Charter Oak Mobile Home Estates Upgrades:

- New Entry and Directory signs constructed
- New Directory
- Dog Park constructed
- Fitness Center Room remodeled
- Clubhouse Foundation Repair – in process

Homelessness:

- May 17, 2023 beginning of new 5-year contract with L.A. CADA for Homeless outreach services – To date, 12 individuals have been placed housed.

Planning

- Housing Element adopted by the City Council and certified by HCD. Work is underway on completing the Housing Programs, including various Municipal Code Text Amendments, to achieve the City's housing goals.
- Downtown Specific Plan underway. Completed four of the five community meetings with public hearings tentatively scheduled for Fall/Winter.
- Municipal Text Amendments - Completed
 - Amendment to SP-25 (Brasada) to allow two-story homes on all lots, and allow certain accessory structures and uses within the proposed No Build Area-Modified of lots 7, 8 and 20 of Tract 70583-02
 - Amendment to Administrative Professional zone to allow single-family homes that were established prior to 1970, and have been continuously used for residential purposes, as a primary use to alleviate difficulty homeowners face when trying to secure home equity loans and homeowners insurance caused by existing residences not being a permitted use in the A-P Zone.
- Municipal Text Amendments – Underway
 - City-Wide Objective Design Standards – Applicable to Multi-Family and Mixed-Use projects eligible for SB 35/330
 - Outdoor dining standards – Create standards for outdoor dining on private property, and conversion of temporary outdoor dining to permanent
 - Camping and Storage of personal property on public/private property
 - Recycling Facilities – Codify existing policy and create amortization period for recycling facilities that will become nonconforming
 - Single-Family – Codify policies
 - General Processes - Update and streamline application procedural
 - RV Parking – Amend amount of time RVs can be parked on public streets and driveways
 - SB 9 ordinance
 - SP-11 – Peer review of environmental document underway

Building

- 1,200 Building permits issued; 6,600 Inspection types completed; *Brasada (65 lot subdivision)*
- 10 lots purchased for custom homes; 14 homes are finished; 17 homes are under construction

City of San Dimas

<u>Community Development</u> Department	<u>Community Development</u> Cost Center	4308/4309 Cost Center No.
--	---	------------------------------

Function:

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

Operational Plans:

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

Position Summary:

- | | |
|--|--|
| <ul style="list-style-type: none"> ➤ Director of Community Development (1.0 FTE) ➤ Sr. Management Analyst (1.0 FTE) ➤ Associate Planner (1.0 FTE) ➤ Departmental Assistant (1.0 FTE) ➤ Planning Intern (.5 FTE) | <ul style="list-style-type: none"> ➤ Planning Manager (1.0 FTE) ➤ Senior Planner (2.0 FTE) ➤ Code Compliance Officer (2.0 FTE) ➤ Parking Enforcement I & II (2.5 FTE) ➤ Code Enforcement Supervisor (1.0 FTE) |
|--|--|

Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	10.00	10.00	10.00	10.00
Part Time Employees	3.00	3.00	3.00	3.00
Expenditures				
FT Personnel Salary (101)	904,780	1,032,300	1,072,300	1,067,000
PT Personnel Salary (102)	140,685	140,000	135,000	150,000
Employee Benefits				380,000
Professional Services (020)	48,088	32,000	131,275	20,800
Grant Funded Services (020)	184,647	-	408,530	-
Other Operating Expenditures (Various)	51,851	78,206	78,368	76,038
Capital Outlay (041)	-	-	-	-
Total Expenditures:	1,330,051	1,282,506	1,825,473	1,693,838
% Change			42%	-7%

Source of Funds : General Fund

City of San Dimas

Community Development
Department

Building & Safety
Cost Center

4311
Cost Center No.

Function:

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

Operational Plans:

- Ensure building standards to safeguard life, health, and property through plan review and inspection procedures.
- Verify State contractor's licensing, workers compensation insurance, and City business taxes and licenses prior to permit issuance.
- Perform on-site building inspections for new construction or remodeling to ensure compliance with approved plans and applicable requirements, conditions, standards, regulations, and codes.
- Provide timely and thorough review of building plans for compliance with disabled access, energy, fire and life safety, architectural, structural, electrical, plumbing, and mechanical regulations.
- Conduct regular Citywide inspection and respond quickly to citizen complaints for the purpose of enforcing minimum development, housing, fire, and life safety standards to ensure the safety of our citizens.

Position Summary:

- Building & Safety Manager (1.0 FTE)
- Building Inspector I & Sr. (2.0 FTE's)
- Building Permit Technician (1.0 FTE)
- Building Intern (.5 FTE)

Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	4.00	4.00	4.00	4.00
Part Time Employees				0.50
Expenditures				
FT Personnel Salary (101)	435,589	433,407	423,407	452,500
PT Personnel Salary (102)	-	35,000	25,000	40,000
Employee Benefits				162,500
Professional Services (020)	25,757	12,000	5,000	103,000
Other Operating Costs (Various)	10,878	29,690	24,719	21,115
Capital Outlay (041)	-	-	-	-
Total Expenditures:	472,224	510,097	478,126	779,115
% Change			-6%	63%

Source of Funds : General Fund

PUBLIC WORKS

Grant Funding

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

CIP projects

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

Gold Line

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

Traffic Safety

- Reviewed over 50 public request items of concern

Streets Maintenance

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

Private Developments

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

Administration

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

Environmental Division

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

City of San Dimas

<u>Public Works</u> Department	<u>Public Works Admin/Engineering</u> Cost Center	4310 Cost Center No.
-----------------------------------	--	-------------------------

Function:

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

Operational Plans:

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

Position Summary :

- | | |
|---|--|
| <ul style="list-style-type: none"> ➤ Director of Public Works (1.0 FTE) ➤ Engineering Manager (1.0 FTE) ➤ Associate Engineer (1.0 FTE) ➤ Senior Mangement Analyst (1.0 FTE) ➤ Assistant Engineer (1.0 FTE) | <ul style="list-style-type: none"> ➤ Management Analyst (1.0 FTE) ➤ Public Works Inspector (1.0 FTE) ➤ Management Aide (1.0 FTE) ➤ Administrative Secretary (1.0 FTE) ➤ Engineering Intern (.5 FTE) |
|---|--|

	2021-22	2022-23	2022-23	2023-24
Budget Distribution	Actuals	Budget	Estimated	Adopted Budget
Full Time Employees	8.00	8.00	8.00	9.00
Part Time Employees	0.50	0.50	0.50	0.50
Expenditures				
FT Personnel Salary (101)	906,645	955,051	958,551	1,021,500
PT Personnel Salary (102)	24,618	35,000	25,000	40,000
Employee Benefits (200)				332,000
Professional Services (020)	-	-	-	126,500
Other Operating Costs	15,265	48,365	40,600	44,100
Capital Outlay (041)	-	-	-	-
Total Expenditures:	946,528	1,038,416	1,024,151	1,564,100
% Change			-1%	53%
Source of Funds : General				

City of San Dimas

<u>Public Works</u> Department	<u>Street Maintenance</u> Cost Center	4341 Cost Center No.		
<u>Function:</u>				
<ul style="list-style-type: none"> ➤ To maintain the City's asphalt and concrete structures (street, sidewalk, curbs and gutters), litter and graffiti removal so that the public can have safe, clean and functional right of ways. ➤ Manage contract street sweeping services. ➤ Manage the National Pollution Discharge Elimination System (NPDES) Compliance and Enforcement Program of the Clean Water Act that regulates point source discharges to the nation's waters. 				
<u>Operational Plans:</u>				
<ul style="list-style-type: none"> ➤ Monitor and insure contractor is providing an efficient street sweeping maintenance program. ➤ Manage street striping program and maintenance of street signs and City sidewalks. ➤ Ensure the City's compliance with NPDES/MS4 permit standards through ongoing monitoring, and ensure that development complies with appropriate submittals of Storm Water Pollution Prevention Plans as required. ➤ Implement the Watershed Management Plan through program administration, commercial and industrial inspections, monitoring of illicit discharges and connections, construction project inspections, public education and outreach, and implementation of best practices. 				
<u>Position Summary :</u>				
<ul style="list-style-type: none"> ➤ PW Maintenance Manager (1.0 FTE) ➤ PW Maintenance Supervisor (1.0 FTE) ➤ Equipment Operator (1.0 FTE) ➤ Street Maintenance worker (2.0 FTE) 				
Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	5.00	5.00	5.00	5.00
Expenditures				
FT Personnel Salary (101)	359,745	411,950	411,950	413,500
Employee Benefits				185,000
Professional Services (020)	284,123	365,150	351,200	371,695
NPDES (024)	78,902	228,500	173,000	280,102
Other Operating Costs (Various)	163,375	206,100	215,500	284,150
Capital Outlay (041)	-	-	-	-
Total Expenditures:	886,145	1,211,700	1,151,650	1,534,447
% Change			-5%	33%
Source of Funds	General Fund			

City of San Dimas

Public Works
Department

Vehicle/Yard Maintenance
Cost Center

4342
Cost Center No.

Function:

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

Operational Plans:

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

Position Summary:

- Equipment Mechanic

	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Budget Distribution				
Full Time Employees	1.00	1.00	1.00	1.00
Expenditures				
FT Personnel Salary (101)	47,017	69,550	69,550	73,500
Employee Benefits				35,000
Vehicle Equipment (011)	110,387	131,500	154,000	150,500
Professional Services (020)	93,377	106,000	103,000	40,000
Other Operating Costs (Various)	46,074	54,975	48,700	63,174
Utilities (022)	32,481	41,500	46,000	54,500
Capital Outlay (041)	38,724	-	20,000	20,000
Total Expenditures:	368,060	403,525	441,250	436,674
% Change			9%	-1%
Source of Funds	General Fund			

City of San Dimas

Public Works
Department

Traffic Control
Cost Center

4345
Cost Center No.

Function:

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

Operational Plans:

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

Position Summary:

- Street Maintenance Worker (2.0 FTE)

Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	2.00	2.00	2.00	2.00
Expenditures				
FT Personnel Salary (101)	131,306	135,842	135,842	140,000
Employee Benefits				65,000
Professional Services (020)	115,196	200,725	138,500	170,000
Other Operating Costs (Various)	45,032	60,800	60,500	66,995
City Signage (038)	38,299	52,000	46,000	58,000
Capital Outlay (041)	11,431	44,000	44,000	50,000
Total Expenditures:	341,264	493,367	424,842	549,995
% Change			-14%	29%
Source of Funds	General Fund			

PARKS & RECREATION

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

City of San Dimas

<u>Parks & Recreation</u> Department	<u>Facilities</u> Cost Center	<u>4410</u> Cost Center No.		
<u>Function:</u>				
<ul style="list-style-type: none"> ➤ To provide necessary maintenance and repairs of City facilities and equipment including City Hall, Senior Center, Community Building, Recreation Center and structures at the various City parks. The services provided include: safety evaluations, emergency repairs, painting, minor repairs of equipment, electrical repairs, litter control, restroom and janitorial service, lighting, and supply maintenance. ➤ Provide the use and rental of City facilities, fields, and parks to the community. 				
<u>Operational Plans:</u>				
<ul style="list-style-type: none"> ➤ Maintain City facilities to ensure a healthy and safe environment for the public and City employees. ➤ Schedule the use and rental of City facilities to the community. ➤ Develop and implement water and energy efficiency projects to City buildings and facilities. ➤ Manage contracts for janitorial services and repairs. ➤ Manage the purchasing and distribution of building supplies. 				
<u>Position Summary:</u>				
<ul style="list-style-type: none"> ➤ Director of Parks & Recreation (.5 FTE) ➤ Facilities Manager (1.0 FTE) ➤ Facilities Maintenance Supervisor (1.0 FTE) ➤ Facilities Maintenance Workers I & II (3.0 FTE) ➤ Building Maintenance Aides (Various) 				
Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	5.50	5.50	5.50	5.50
Expenditures				
FT Personnel Salary	493,695	496,467	453,133	519,000
PT Personnel Salary	73,515	85,801	85,801	91,000
Employee Benefits				230,000
Contract Services (023)	-	-	-	5,290
Other Operating Costs (Various)	41,606	40,455	41,224	37,155
Utilities (022)	34,100	68,520	43,520	38,890
Capital Outlay (041)	9,603	-	-	-
Total Expenditures:	652,519	691,243	623,678	921,335
% Change			-10%	48%
Source of Funds	General Fund			

City of San Dimas

Parks & Recreation
Department

Civic Center
Cost Center

4411
Cost Center No.

Function:

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

Operational Plans:

- Manage and maintain equipment on site including HVAC system, electrical panels, kitchen, appliances and bathroom fixtures.
- Manage use of water, electricity, telephone systems and supplies.

Position Summary:

Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	-	-	-	-
Expenditures				
FT Personnel Salary	-	-	-	-
Professional Services (020)	-	3,700	3,700	2,600
Other Operating Costs (Various)	53,789	60,882	59,882	65,444
Utilities (022)	130,019	123,000	187,900	188,000
Contract Services (023)	-	-	-	-
Capital Outlay (041)	4,407	45,000	45,000	10,000
Total Expenditures:	188,215	232,582	296,482	266,044
% Change			27%	-10%
Source of Funds	General Fund			

City of San Dimas

<u>Parks & Recreation</u> Department	<u>Senior Center</u> Cost Center	<u>4412</u> Cost Center No.
---	-------------------------------------	--------------------------------

Function:

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

Operational Plans:

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

Position Summary:

- | | |
|------------------------------------|----------------------------------|
| ➤ Recreation Coordinator (1.0 FTE) | ➤ Recreation Specialist (.5 FTE) |
| ➤ Department Assistant (1.0 FTE) | ➤ Recreation Leader (.5 FTE) |

Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	-	-	-	2.00
Expenditures				
FT Personnel Salary	123,926	129,500	129,500	139,000
PT Personnel Salary				99,912
Employee Benefits				78,000
Other Operating Costs	48,088	75,188	75,188	68,094
Utilities (022)	35,552	34,250	55,400	56,900
Contract Services (023)	-	-	-	-
Capital Outlay (041)	5,000	7,000	-	7,000
Total Expenditures:	212,566	245,938	260,088	448,906
% Change			6%	73%
Source of Funds	General Fund			

City of San Dimas

<u>Parks & Recreation</u>	<u>Park Maintenance</u>	<u>4414</u>
Department	Cost Center	Cost Center No.

Function:

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

Operational Plans:

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

Position Summary:

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

	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Budget Distribution				
Full Time Employees	3.50	3.50	3.50	3.50
Expenditures				
FT Personnel Salary	246,218	293,861	283,361	308,000
Employee Benefits				120,500
Professional Services (020)	48,920	51,428	51,428	9,065
Other Operating Costs (Various)	19,207	26,856	25,134	24,365
Contract Services (023)	-	-	-	-
Capital Outlay (041)	-	-	-	-
Total Expenditures:	314,345	372,145	359,923	461,930
% Change			-3%	28%
Source of Funds	General Fund			

City of San Dimas

Parks & Recreation
Department

Medians & Parkway Maintenance
Cost Center

4415
Cost Center No.

Function:

- Manage the turf removal program on City medians by replacing turf with drought tolerant landscaping.
- Manage the landscape maintenance contract overseeing the maintenance of the medians.
- Manage City trees and determine the tree trimming schedules.

Operational Plans:

- Manage the tree trimming contract and update the tree trimming schedule as needed.
- Oversee the landscape maintenance contract to assure proper care of median plants.
- Oversee the capital projects to replace turf medians with drought tolerant landscaping.

Position Summary:

- Landscape Maintenance Manager (.5 FTE)
- Landscape Supervisor (.5 FTE)
- Municipal Arborist (.5 FTE)
- Landscape Maintenance Worker I (3.0 FTE)

Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	3.50	3.50	3.50	4.50
Expenditures				
FT Personnel Salary	296,419	346,647	336,147	359,591
Employee Benefits				150,500
Professional Services (020)	115,193	118,177	119,234	128,090
Other Operating Costs (Various)	5,389	7,890	7,765	12,130
Utilities (022)	144,869	139,352	142,354	148,380
Capital Outlay (041)	-	-	-	-
Total Expenditures:	561,870	612,066	605,500	798,691
% Change			-1%	32%
Source of Funds	General Fund			

City of San Dimas

<u>Parks & Recreation</u> Department	<u>Parks & Recreation</u> Cost Center	4420 Cost Center No.		
Function:				
<ul style="list-style-type: none"> ➤ To provide administrative and clerical support for the programs provided by the Parks & Recreation Department, including: social services, youth programs, senior citizen programs, park and median development, park and tree maintenance recreation center and sportsplex. ➤ To provide recreation classes covering a variety of cultural, physical fitness, special interest and self-improvement subjects for all ages to produce the City of San Dimas newsletter and recreation guide on a quarterly basis to promote recreation activities. ➤ To provide customer service and registration for all Parks & Recreation programming; to administer the park permit program and oversee facility rentals. ➤ To provide for Citywide special events which include but are not limited to, Holiday Extravaganza, Easter Egg Hunt, Halloween Spooktacular, Music in the Park, Movies in the Park and National Night Out. 				
Operational Plans:				
<ul style="list-style-type: none"> ➤ Ensure a wide range of healthy recreational activities for people of all age groups and needs. ➤ Provide a recreation center that offers various interests for persons of all ages to experience the benefits of physical and mental activities. ➤ Assist with additional community special events such as Earth day. ➤ Provide activities at special events that promote health and wellness to the community. ➤ Provide facilities that can be used by the public or for a number of special programs or events. 				
Position Summary:				
<ul style="list-style-type: none"> <li style="width: 50%;">➤ Director of Parks & Recreation (.5 FTE) <li style="width: 50%;">➤ Management Aide (1.0 FTE) <li style="width: 50%;">➤ Recreation Service Manager (1.0 FTE) <li style="width: 50%;">➤ Recreation Leaders (Various) <li style="width: 50%;">➤ Recreation Supervisor (1.0 FTE) <li style="width: 50%;">➤ Drill Team Instructor (Various) <li style="width: 50%;">➤ Recreation Coordinator (1.0 FTE) <li style="width: 50%;">➤ Fee & Charge Personnel (Various) <li style="width: 50%;">➤ Departmental Assistant (1.0 FTE) 				
Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	8.50	9.50	9.50	5.50
Expenditures				
FT Personnel Salary (101)	543,025	517,800	497,800	530,000
PT Personnel Salary (102)	444,418	525,348	544,360	448,787
Employee Benefits				247,000
Professional Services (020)	318,377	244,760	235,760	250,260
Other Operating Costs (Various)	91,865	125,585	113,865	229,190
Capital Outlay (041)	-	-	-	-
Total Expenditures:	1,397,685	1,413,493	1,391,785	1,705,237
% Change			-2%	23%
Source of Funds	General Fund			

City of San Dimas

<u>Parks & Recreation</u> Department	<u>Recreation Center</u> Cost Center	<u>4430</u> Cost Center No.		
<u>Function:</u>				
<ul style="list-style-type: none"> ➤ To provide after school teen services and activities. ➤ To provide gym services for members of the recreation center and work with Silver Fit to provide discounted activities for seniors. ➤ To provide swim safety programs. ➤ To provide a swim facility inconjunction with Bonita Unified School Distrct for San Dimas High School aquatic activities. 				
<u>Operational Plans:</u>				
<ul style="list-style-type: none"> ➤ Maintain the Recreation Center Facility and swimming pool. ➤ Maintain gym equipment and replace equipment when necessary. ➤ Provide swim safety courses exercise programs. ➤ Provide after school teen activities and programs that are fun, interactive and promote healthy active living. 				
<u>Position Summary:</u>				
<ul style="list-style-type: none"> <li style="width: 50%;">➤ Recreation Coordinator (1.0 FTE) <li style="width: 50%;">➤ Senior Lifeguard (PT) <li style="width: 50%;">➤ Lifeguards (PT) <li style="width: 50%;">➤ Building Maintenance Aides (PT) <li style="width: 50%;">➤ Supervising Lifeguard (PT) <li style="width: 50%;">➤ Instructors (PT) <li style="width: 50%;">➤ Cashiers (PT) <li style="width: 50%;">➤ Cashiers (PT) 				
Budget Distribution	2021-22 Actuals	2022-23 Budget	2022-23 Estimated	2023-24 Adopted Budget
Full Time Employees	-	-	-	1.00
Expenditures				
FT Personnel Salary	69,334	75,250	75,250	67,500
PT Personnel Salary	283,354	427,457	363,702	409,742
Employee Benefits				115,000
Professional Services (020)	39,834	205,281	187,585	205,281
Other Operating Costs (Various)	73,815	90,320	111,395	106,705
Contract Services (023)	-	-	-	-
Utilities (022)	124,673	122,300	176,080	178,130
Capital Outlay (041)	-	30,000	30,000	20,000
Total Expenditures:	591,010	950,608	944,012	1,102,358
% Change			-1%	17%
Source of Funds	General Fund			



THIS PAGE IS INTENTIONALLY LEFT BLANK

CAPITAL IMPROVEMENT PROGRAM OVERVIEW

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

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



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

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

Along with the carryover and new projects, staff had identified an additional \$37.5 million in Special Fund and General Fund money to be spent on infrastructure projects over the next four years. The data on the following pages identifies the capital improvement projects and their funding sources on a year-by-year basis for fiscal years 2023-24 through 2027-28. More detailed descriptions followed for capital improvement projects budgeted in fiscal year 2023-24.

CAPITAL IMPROVEMENT PROJECT PLAN & POTENTIAL FUNDING SCHEDULE

Fiscal Year	Department	Funding Sources	Project/Equipment	Projected Cost
FY 2023-24				
	Administrative Services	Equipment Replacement Fund	Fleet Replacement, Tractor, Computer & Telephone Equipment	\$ 1,595,000
	Community Development	LEAP Grant/General Fund	Downtown Specific Plan	\$ 500,000
	Parks and Recreation	Fund 021 Measure A Grant (\$648K)	HTC Park Improvements	\$ 648,000
	Parks and Recreation	Fund 022 Open Space District Fund	Covered Wagon Replacement	\$ 30,000
	Parks and Recreation	Fund 022 Open Space District Fund	SCCC Art Room Renovation	\$ 50,000
	Parks and Recreation	Fund 022 Open Space District Fund	SCCC Quiet Lounge Renovation	\$ 50,000
	Parks and Recreation	Prop 68 Per Capita Grant (75%), Fund 021 (25%)	Lone Hill & HTC Playground	\$ 268,840
	Public Works	Infrastructure Fund/General Fund	Horsethief Canyon Park Water Quality Improvements	\$ 313,644
	Public Works	Gas Tax, Lighting District, Proposition C, Measure R	Resurfacing of Badillo St	\$ 2,356,228
	Public Works	Gas Tax, Measure R	Pavement Preservation	\$ 444,000
	Public Works	Grant Funding/Measure M	San Dimas Ave Sidewalk and Bike path Improvements	\$ 800,000
	Public Works	Grant Funds/Measure W	Lone Hill Park Infiltration Project (design)	\$ 900,000
	Public Works	Infrastructure Fund/Gast Tax/ RMRA	Cataract/Dalepark Reconstruction	\$ 571,000
	Public Works	Infrastructure Fund/General Fund	Sidewalk Reconstruction E San Dimas Cyn Rd South Allen	\$ 200,000
	Public Works	Infrastructure Fund/General Fund	Trash Enclosures	\$ 50,000
	Public Works	Lighting District	Lighting Projects - 6.6 KV Street Lighting System	\$ 400,000
	Public Works	Lighting District	Lighting Projects - Civic Center Wooden Light Replacement	\$ 330,000
	Public Works	Measure M	Arrow Highway from Valley Center to East City Limit (Design)	\$ 125,000
	Public Works	Measure W	Catch Basin Cleaning and Filter installation	\$ 230,000
	Public Works	Prop A	Bus Stop Enhancements	\$ 360,000
	Public Works	Proposition C, Measure M, RMRA	Lone Hill Ave Reconstruction	\$ 1,750,000
	Public Works	Proposition C, Measure M, RMRA	Bicycle/Trail Master Plan	\$ 50,000
	Public Works	RMRA	Resurfacing of Bonita Ave west of San Dimas Ave (Design)	\$ 125,000
	Public Works	RMRA	Via Vaquero east of San Dimas Ave Pavement rehab	\$ 400,000
			Total	\$ 12,546,712
FY 2024-25				
	Community Development	Grant Funding/General Fund	Comprehensive General Plan Update	\$ 1,166,666
	Parks and Recreation	Fund 022	Community Building - Audio Visual System	\$ 65,000
	Parks and Recreation	Infrastructure Fund/General Fund	SCCC - Kitchen remodel & appliances replacement	\$ 100,000
	Parks and Recreation	Fund 022	Pioneer Park - Basketball Court Resurfacing & Amenity	\$ 54,000
	Parks and Recreation	Fund 021	SDRC Playground Equipment Replacement	\$ 200,000
	Parks and Recreation	Infrastructure Fund/General Fund	Lone Hill Ave. Median	\$ 86,400
	Parks and Recreation	Infrastructure Fund/General Fund	Foothill Blvd Median	\$ 445,000
	Parks and Recreation	Infrastructure Fund/General Fund	Foothill Blvd Median	\$ 445,000
	Parks and Recreation	Infrastructure Fund/General Fund	Gladstone St Median	\$ 79,300
	Public Works	Proposition C, Measure R, Measure M, RMRA	Bonita et al resurfacing	\$ 2,250,000
	Public Works	Lighting District	Lighting Projects	\$ 170,000
	Public Works	Measure W	Catch Basin Cleaning and Filter installation	\$ 250,000
	Public Works	Gas Tax, Measure R	Pavement Preservation	\$ 494,000
	Public Works	Federal Grant, Measure R, Measure M, RMRA	Arrow Highway Pavement Rehabilitation	\$ 3,500,000
	Public Works	Measure W	Marchant Park infiltration Project	\$ 800,000
			Total	\$ 10,105,366
FY 2025-26				
	Community Development	Grant Funding/General Fund	Comprehensive General Plan Update (Multiple Years)	\$ 1,166,666
	Parks and Recreation	Fund 021	Kiwanis Komer Playground & Surface Replacement	\$ 165,000
	Parks and Recreation	Infrastructure Fund/General Fund	Exterior & Interior Lights - City Hall & SCCC	\$ 345,000
	Parks and Recreation	Fund 021	Lone Hill Park - Court Lights	\$ 20,000
	Public Works	Lighting District	Traffic Signal Upgrades	\$ 150,000
	Public Works	Lighting District	Decorative Street Lights	\$ 170,000
	Public Works	Gas Tax, Measure R	Pavement Preservation	\$ 494,000
	Public Works	Measure M/Infrastructure	Residential Street rehabilitation project	\$ 350,000
	Public Works	Measure R, Measure M, RMRA	Gladstone St resurfacing (Amelia to San Dimas Ave)	\$ 2,000,000
	Public Works	Measure W	Catch Basin Cleaning and Filter installation	\$ 250,000
			Total	\$ 4,860,666
FY 2026-27				
	Community Development	Grant Funding/General Fund	Comprehensive General Plan Update (Multiple Years)	\$ 1,166,666
	Parks and Recreation	Infrastructure Fund/General Fund	Martin House - Exterior/Interior Lights	\$ 12,300
	Parks and Recreation	Infrastructure Fund/General Fund	SDRC - Large Bleacher & ADA Ramp	\$ 50,000
	Parks and Recreation	Infrastructure Fund/General Fund	SDRC - Locker Room & Shower remodel	\$ 65,000
	Parks and Recreation	Fund 022	Civic Center Park Stage	\$ 20,000
	Parks and Recreation	Fund 021/022	Court Lights - Marchant, Pioneer, Splex	\$ 65,000
	Parks and Recreation	Fund 021	Splex Field Lights	\$ 500,000
	Parks and Recreation	Fund 021	Splex - Varsity & JV Softball Fields	\$ 64,000
	Public Works	Gas Tax, Measure R, Measure M, RMRA	Cypress Street Reconstruction	\$ 2,000,000
	Public Works	Gas Tax, Measure R	Pavement Preservation	\$ 494,000
	Public Works	Measure W	Catch Basin Cleaning and Filter installation	\$ 250,000
	Public Works	Lighting District	Decorative Street Lights	\$ 170,000
	Public Works	Lighting District	Traffic Signal Upgrades	\$ 150,000
	Public Works	Lighting District	Puente St Design	\$ 150,000
			Total	\$ 5,156,966
FY 2027-28				
	Community Development	Grant Funding/General Fund	Comprehensive Code Update (Multiple Years)	\$ 1,500,000
	Parks and Recreation	Fund 022	Marchant Park Tennis/Basketball Court Resurface	\$ 38,000
	Parks and Recreation	Infrastructure Fund/General Fund	Martin House - Patio/Veranda	\$ 60,000
	Public Works	Measure R, Measure M, RMRA, Measure W	Puente St	\$ 2,500,000
	Public Works	Lighting District	Decorative Street Lights	\$ 160,000
	Public Works	Gas Tax, Measure R	Pavement Preservation	\$ 500,000
	Public Works	Lighting District	Traffic Signal Upgrades	\$ 150,000
			Total	\$ 4,908,000
			Projected 5 Year Total	\$ 37,577,710

PROJECT DETAIL & FUNDING PLAN

PROJECT: HORSETHIEF CANYON PARK IMPROVEMENTS

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

HISTORY/JUSTIFICATION:

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



SCHEDULING: The following is programmed to begin in Fiscal Year 2023-24.

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

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

PROJECT DETAIL & FUNDING PLAN

PROJECT: SAN DIMAS WAGON

DESCRIPTION: The San Dimas covered wagon is a landmark at the corner of Arrow Highway and Bonita Avenue. The wagon sits under a Welcome to San Dimas sign at the entrance to the City, with “Pioneering a New Era” imprinted on its side.

HISTORY/JUSTIFICATION: The covered wagon is in a state of disrepair due to years of weather exposure and needs to be replaced. The proposed replacement is a citrus style wagon to reflect the historical industry of the city. The proposed cost is to acquire the design, construction, delivery and secure in place.

SCHEDULING: The following is programmed to begin in Fiscal Year 2023-24.

IMPACTS TO OPERATING BUDGET: This project is anticipated to cost \$30,000. It is proposed this project is funded through Fund 22, Open Space District (East).



Funding Source	Adopted Budget 2023-24	Total Cost
022 – Open Space District	\$30,000	\$30,000
Grand Total	\$30,000	\$30,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: SAN DIMAS RECREATION CENTER IMPROVEMENTS

DESCRIPTION: The San Dimas Recreation Center was built in 1970 and opened in 1980. It is the home for the Department’s aquatics programs. It is also used by San Dimas High School for their PE classes, swimming program and boys & girls water polo. Improvements to the facility began fiscal year 2022-23. For 2023-24 the Training Pool at the San Dimas Recreation Center will be re-replastered in order to adhere to Los Angeles County Health Code.

HISTORY/JUSTIFICATION: The Training Pool has signs of rebar protrusion from sidewall causing rust areas. The pool needs to be drained, re-plastered, refill with water and chemical start-up for operation.

SCHEDULING: The following is programmed to begin in Fiscal Year 2023-24

IMPACTS TO OPERATING BUDGET: This project is anticipated to cost \$50,000. It is proposed this project is funded through Fund 21, Open Space District.



Funding Source	Estimated Budget 2022-23	Adopted Budget 2023-24	Total Cost
021– Open Space District	\$350,000	\$50,000	\$400,000
Grand Total	\$350,000	\$50,000	\$400,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: LONE HILL PARK & HORSETHIEF CANYON PARK PLAYGROUND SURFACE REPLACEMENT

DESCRIPTION: Replacement of existing playground surface from Engineered Wood Fiber to ADA Compliant Pour-In-Place rubber at Lone Hill Park and Horsethief Canyon Park playgrounds.

HISTORY/JUSTIFICATION: The playground replacement will be mainly funded by State of California Prop 68 Per Capita grant (75%). The playground surface replacement for Lone Hill Park and Horsethief Canyon Park will complete ADA compliance on all San Dimas park playgrounds.

Lone Hill Playground	Total cost \$197,900	Grant \$160,000	City Match \$37,900
Horsethief Canyon	Total cost \$ 46,500	Grant \$ 39,391	City Match \$ 7,109
10% Contingency	<u>\$ 24,440</u>		<u>\$ 24,440</u>
Total	\$268,840	\$199,391	\$69,449

SCHEDULING: The project is scheduled to take place during the 2023-24 FY.

IMPACTS TO OPERATING BUDGET: The funding was appropriated in 2022-23 FY and is carried over to 2023-24 FY, which will be from Fund 21, Open Space District #1 & Prop 68 Grant proceeds.

Funding Source	Adopted Budget 2023-24	Total Cost
021 – Open Space District #1	\$69,450	\$69,450
Prop 68 Grant	\$199,391	\$199,391
Grand Total	\$268,841	\$268,841



PROJECT DETAIL & FUNDING PLAN

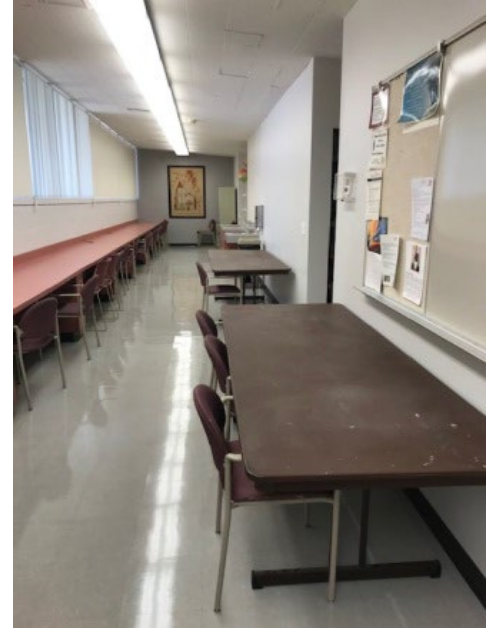
PROJECT: ARTS & CRAFT ROOM RENOVATION

DESCRIPTION: The SCCC arts and craft room is not conducive for the instructor and participants. The room has outdated furnishings, lack of storage space

HISTORY/JUSTIFICATION: SCCC participants have asked for several years about the possibility of making necessary adjustments to the furniture/desks that are currently in this room. In addition, the Senior Commission has pointed out the need to make these adjustments in order to meet the objective. The budget for the Arts and Crafts Room renovation was appropriated in FY2020-21. Due to the pandemic and the building not open to the public from March 2020 until November 2021, and additional issues discovered when developing scope of work, the project will not be stated until FY23-24 with the additional cost estimation.

SCHEDULING: The project is scheduled to take place during the 2023-24 FY.

IMPACTS TO OPERATING BUDGET: It is proposed this project is funded through Fund 22, Open Space District (East).



Funding Source	Adopted Budget <u>2022-23</u>	Adopted Budget <u>2023-24</u>	<u>Total Cost</u>
022 – Open Space District #2	\$50,000	\$25,000	\$75,000
Grand Total	<u>\$50,000</u>	<u>\$25,000</u>	<u>\$75,000</u>

PROJECT DETAIL & FUNDING PLAN

PROJECT: PROJECT: DESIGN OF BONITA AVENUE PAVEMENT REHABILITATION AND STRIPING

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

This project will provide design of pavement rehabilitation and striping improvements on Bonita Avenue from San Dimas Ave to the eastern City limits (Puddingstone Channel). The design will incorporate potential Active Transportation improvements (bikeways and sidewalk). Recommendations for the Active Transportation improvements will be based on a grant study funded through the San Gabriel Valley Council of Governments Multi Year Sub regional Program (MSP) for Active Transportation Projects. This project is design only with projected build dates in FY 2024-25.



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

SCHEDULING: The monies allocated in FY 2023-2024 are for design of the improvements only with construction slated for FY 2024-25.

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

Funding Source	Adopted Budget 2022-23	Adopted Budget 2023-24	Total Cost
077 – RMRA	\$ 75,000	\$55,000	\$125,000
Grand Total	\$ 75,000	\$ 75,000	\$125,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: REPLACEMENT OF 6.6KV STREET LIGHTING SYSTEM

DESCRIPTION: The project consists of removing eleven (11) existing deteriorating red steel street lights and replacing them with new street lights consistent with the theme on San Dimas Avenue, Bonita Avenue, and Iglesia Street. The area includes the east side of San Dimas Avenue from Bonita Avenue to 1st Street, Bonita Avenue from San Dimas Avenue to Iglesia Street, and Iglesia Street from Bonita Avenue to 1st Street.

The design of the new system was initiated in the 2021-22 fiscal year and the total estimated for construction contract costs for this project is approximately \$415,000.

HISTORY/JUSTIFICATION: The existing red steel light poles are old and deteriorating. These lights are part of an antiquated system which is energized using a higher than normal voltage system of 6.6 kilo-volts (kV). The 6.6kV system is challenging to work on which limits which contractors will even entertain troubleshooting issues that arise. In addition to removing these street lights and it's dated circuit to upgrade the poles, the lighting fixtures will also be upgraded from High Pressure Sodium Vapor (HPSV) to Light Emitting Diodes (LED). The upgrade of both the pole and the light fixture, creates a safer environment in the City's downtown area.

SCHEDULING: The street light upgrade street is scheduled to take place during the FY2023-24

IMPACTS TO OPERATING BUDGET: This project will improve safety and appearance in the City's downtown area. The funding will be form Fund 007, City Wide Lighting District.



Funding Source	<u>Adopted Budget 2022-23</u>	<u>Adopted Budget 2023-24</u>	<u>Total Cost</u>
007 – City Wide Lighting District	\$15,000	\$400,000	\$415,000
Grand Total	\$15,000	\$400,000	\$415,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: BADILLO STREET ET AL STREET IMPROVEMENTS

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

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



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

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

SCHEDULING: The project streets were planned for street rehabilitation during 2019-20, but due to challenges with coordinating with other public agencies such as LA County and Caltrans the construction will now take place during 2023-24.

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

Funding Source	<u>Actual Budget</u> <u>2021-22</u>	<u>Estimated Budget</u> <u>2022-23</u>	<u>Adopted Budget</u> <u>2023-24</u>	<u>Total Cost</u>
002 - Gas Tax	\$-	\$100,000	\$-	\$ 100,000
012 - Infrastructure Fund	\$5,385		\$1,890,043	\$1,895,428
007 - City Wide Lighting District	\$-	\$130,800	\$-	\$ 130,800
073 - Prop C	\$-	\$120,000	\$-	\$ 120,000
074 - Measure R	\$-	\$55,000	\$55,000	\$ 110,000
Grand Total	\$5,385	\$405,800	\$1,945,043	\$2,356,228

PROJECT DETAIL & FUNDING PLAN

PROJECT: BUS STOP ENHANCEMENT PROGRAM

DESCRIPTION: Foothill Transit owns and operates the bus system in San Dimas and determines bus routes and bus stop locations. There are currently 34 active bus stop locations in San Dimas, 18 of the bus stops have bus shelters. Foothill Transit only places the bus stop pole and sign indication which bus route the stop services. The City installs and maintains the other amenities at the bus stop. In March 2022, Foothill Transit Notified the City that the grant application for \$40,000 has been approved to improve the current bus stop amenities.



HISTORY/JUSTIFICATION: The City's existing wooden bus shelter standard is ageing, difficult to maintain, and fabricated site specific. This combined with the lack of durability of the material and difficulty in sanitizing the wooden structure makes this a necessary time to upgrade the bus stop amenities to increase safety, decrease maintenance cost, and provide a quality experience for San Dimas residents for many years to come.

SCHEDULING: The Bus Stop Enhancement Program is schedule to start the 2022-23 Fiscal Year budget. This project can be 10 years to complete if all 18 wooden bus shelters are replaced.

IMPACTS TO OPERATING BUDGET: This project will update the amenities at 18 bus stops within the City of San Dimas. The cost to remove an existing wooden bus shelter and replace it with a prefabricated unit including a bench and solar lighting is approximately \$20,000. Replacement of all 18 wooden shelters would be programmed over several years and is expected to cost \$360,000. Two bus stop upgrades will be funded by Foothill Transit and two bus stop upgrades will be funded by Metro Goldline. The City receives funding for bus stop maintenance including shelters through Proposition A Transit programs (Fund 72) where the City collects approximately \$650,000 annually. Most of these funds are used for the Get About Transportation and Dial-a-Cab programs. Each fiscal year, the City budgets approximately \$19,000 for bus stop maintenance from fund 72. Future fiscal year budgets along with grant funds will require 10 years or more to replace the existing 14 wooden bus shelters at rate or replacement of two bus shelters per year.

Funding Source	Actual Expenses 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24	Total Cost
072 - Prop A	\$1,475	\$60,000	\$44,000	\$105,475
BSEP – Grant	\$-	\$40,000	\$0.00	\$40,000
Grand Total	\$1,475	\$100,000	\$44,000	\$145,475

PROJECT DETAIL & FUNDING PLAN

PROJECT: LONE HILL AVENUE STREET IMPROVEMENT PROJECT

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

The Lone Hill Avenue Street Improvement project will reconstruct approximately 121,000 square feet of pavement using approximately 4800 tons of asphalt concrete. This project would repair Lone Hill Avenue between Covina Boulevard and W. Cienega Avenue including Brighton Court. The project also includes minor concrete repairs and accessible corner ramp upgrades.



HISTORY/JUSTIFICATION: Lone Hill Avenue is a critical traffic corridor just North of San Dimas High School and Lone Hill Middle School. Due to severe pavement degradation, full street reconstruction is necessary to increase safety, decrease maintenance cost and provide a quality street for our residents for decades to come.

SCHEDULING: The Lone Hill Avenue Street Improvement Project is scheduled to start construction in June of 2023 with construction to be completed in August prior to the start of the school year.

IMPACTS TO OPERATING BUDGET: This project will repair a section of Lone Hill Avenue that is showing excessive wear. This street section will require maintenance to keep the street in safe working order. Repairing this street section will reduce the future maintenance cost required and will provide an aesthetically pleasing smooth street surface to our residents. The estimated project cost is \$1,753,000 (\$1,573,000 for Construction Contract Costs and \$200,000 for Construction Engineering) budgeted using Prop C (fund 73), Measure M (fund 76), RMRA (fund 77). This project was funded and approved for the 2022-2023 Fiscal Year budget and will be completed in the 2023-2024 Fiscal Year.

Funding Source	Actual Expenses <u>2022-23</u>	Adopted Budget <u>2022-23</u>	Adopted Budget <u>2023-24</u>	Total Cost
073 - Prop C	\$ -	\$700,000	\$46,500	\$746,500
076 - Measure M	\$ -	\$430,000	\$ -	\$430,000
077 – RMRA/SB1	\$ -	\$530,000	\$ -	\$530,000
Grand Total	\$0	\$1,660,000	\$46,500	\$1,706,500

PROJECT DETAIL & FUNDING PLAN

PROJECT: CATARACT AVENUE NORTH OF FOOTHILL BOULEVARD AND DALEPARK DRIVE PAVING IMPROVEMENTS

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

The residential street of Cataract Avenue north of Foothill Boulevard and Dalepark Drive have been showing distress and have fallen in disrepair. City staff conducted visual inspection to verify the deteriorating conditions of these streets as result of resident’s concerns, the City’s pavement management program has also identified these streets as priority candidates to be repaired by means of a street rehabilitation project.

This project will consist of removal and replacement of pavement sections and concrete repairs. The Total construction cost of the project is estimated at approximately \$571,000.

HISTORY/JUSTIFICATION: These residential streets are showing excessive wear and are quite aged. Due to the severe pavement degradation, these streets are beyond routine maintenance and in need of street rehabilitation for safety and to prolong the life of the roadway. In addition to increasing safety, this project would help decrease future maintenance costs and provide a quality street for our residents for decades to come.

SCHEDULING: Cataract Avenue North of Foothill Boulevard and Dalepark Drive Paving Improvements is scheduled to start construction in August of 2023 and is estimated to be completed in November of 2023.

IMPACTS TO OPERATING BUDGET: This project will drastically improve the conditions of this residential neighborhood and improve the overall rating of our streets on the City’s pavement management program, which is designed to minimize the cost of ongoing street maintenance. Repairing these street section will reduce the future maintenance cost required and will provide an aesthetically pleasing smooth street surface to our residents. Funding source is as follows:



Funding Source	Actual Expenses <u>2022-23</u>	Adopted Budget <u>2022-23</u>	Adopted Budget <u>2023-24</u>	Total Cost
002- Gas Tax	\$ -	\$ -	\$200,000	\$200,000
077 – RMRA	\$ -	\$ -	\$300,000	\$300,000
Other			\$ 71,000	\$ 71,000
Grand Total	\$ -	\$ -	\$571,000	\$571,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: CIVIC CENTER WOODEN STREET LIGHT REPLACEMENT

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

The wooden street light poles that are on the south, east and north side of the Civic Center are to be replaced with steel Copenhagen street light and marbelite nostalgia street light per approved City Council layout. This project consists of the removal thirteen (13) wooden Copenhagen street lights; one (1) is to be removed due to close proximity to recent installation of Nostalgia Street light for the Civic Center Sidewalk project and one (1) street light to be added on Bonita Avenue near Iglesia Street to improve pedestrian/vehicle visibility.

HISTORY/JUSTIFICATION: As most utility companies assume their wooden poles provide 30 to 40 years of service life, the wooden Copenhagen street lights are well over 30 years old and have reached the end of their service life. The street light replacement is necessary to increase safety, decrease maintenance cost and provide quality street lighting for our residents. This project was scheduled to be completed Fiscal Year 2021-2022, upon field investigation it was determined that existing conduits were corroded and in need of replacement. The budget was increased for Fiscal Year 2022-23 for electrical engineering design and for conduit replacement.

SCHEDULING: The street light upgrade was scheduled to take place during the 2023-2024 FY.

IMPACTS TO OPERATING BUDGET: This project will be replacing the existing wooden Copenhagen street light with the steel Copenhagen street light and marbelite street light. The street light replacement is necessary to increase safety, decrease maintenance cost and provide quality street lighting and visibility. The estimated project cost is \$330,000 budgeted using the City-Wide Light District Funds 7. This project was funded and approved for the 2021- 22 and 2022-23 Fiscal Year budget and but due to project priority this will now be completed in the 2023-24 Fiscal Year.



Funding Source	Revised Budget 2022-23	Adopted Budget 2023-24	Total Cost
07 - Lighting	\$30,000	\$300,000	\$330,000
Grand Total	\$30,000	\$300,000	\$330,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: HORSETHIEF CANYON PARK WATER QUALITY IMPROVEMENTS

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

This project will install additional water quality treatment devices to ensure that stormwater runoff from the park remains clean from dirt and debris. These devices will help infiltrate the rain water and reduce flow velocity and volume to protect natural streams.

HISTORY/JUSTIFICATION: Horsethief Canyon Park is a natural park developed in the northern part of the City in the foothill area. It has steep slopes and, in the past, vegetation has played a key role in preventing erosion and debris runoff. With ever increasing drought conditions reducing the available vegetation, these new water quality devices will infiltrate rainwater, slow down the velocity of the runoff and prevent erosion to keep stormwater runoff clear and free from soil and debris. Additionally, the infiltration will provide a water source to maintain existing vegetation and provide potential recharge of the groundwater system.



SCHEDULING: This project is scheduled to be completed in FY 2023-24.

IMPACTS TO OPERATING BUDGET:

Funding Source	Actual Expenses <u>2022-23</u>	Revised Budget <u>2022-23</u>	Adopted Budget <u>2023-24</u>	Total Cost
012 – Infrastructure Funds	\$ -	\$33,644	\$ -	\$ 33,644
101 – American Recovery Act	\$ -	\$0	\$ 280,000	\$280,000
Grand Total	0	\$33,644	\$ 280,000	\$313,644

PROJECT DETAIL & FUNDING PLAN

PROJECT: SIDEWALK RECONSTRUCTION ON THE EAST SIDE OF SAN DIMAS CANYON ROAD SOUTH OF ALLEN AVE

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

This project will replace the existing sidewalk that has been lifted by tree roots. The City is coordinating with Bonita Unified School District to relocate the sidewalk further east in order to save the mature parkway trees that have lifted the sidewalk.

HISTORY/JUSTIFICATION: The sidewalk on the east side of San Dimas Canyon Road is heavily traveled by parents and students accessing Allen Avenue Elementary School. It also provides a nicely shaded pedestrian walk for the surrounding neighborhood. The same trees that provide shade have also lifted the sidewalk in several locations creating an uneven pathway. The City and Bonita Unified School District are working together to relocate the sidewalk to the east away from area impacted by the tree roots. This project will not only require relocating the sidewalk, but easements and relocating the school fence line. A successful project will not only provide a flatter walking surface, but preserve the trees and shade for a better walking experience.



SCHEDULING: This project is scheduled to be completed in FY 2023-24.

IMPACTS TO OPERATING BUDGET:

Funding Source	Adopted Budget 2023-24	Total Cost
012 – Infrastructure Fund	\$ 200,000	\$200,000
Grand Total	\$ 200,000	\$200,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: EAST VIA VAQUERO IMPROVEMENTS

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

The residential streets off Via Vaquero (including Via Vaquero) located to the east of San Dimas Avenue south of Arrow Highway have been showing distress and have fallen into dire disrepair. In addition to City staff conducting visual inspection to verify the deteriorating conditions of these streets as a result of resident concerns, the City’s pavement management program has also identified these streets requiring to be repaired by means of a street rehabilitation project.



The project will consist of removal and replacement of pavement sections and concrete repairs. The total construction cost of the project is estimated at approximately \$400,000 which will be funded by RMRA/SB1 funds.

HISTORY/JUSTIFICATION: These residential streets are showing excessive wear and are quite aged. Due to the severe pavement degradation, these streets are beyond routine maintenance and in need of street rehabilitation for safety and to prolong the life of the roadway. In addition to increasing safety, this project would help decrease future maintenance costs and provide a quality street for our residents for decades to come.

SCHEDULING: This project street rehabilitation project is planned to take place in May of 2024.

IMPACTS TO OPERATING BUDGET: This project will drastically improve the conditions of this residential neighborhood and hence also improve the overall rating of our streets on the City’s pavement management program, which is designed to minimize the cost of ongoing street maintenance. Repairing these street section will reduce the future maintenance cost required and will provide an aesthetically pleasing smooth street surface to our residents. Funding source is as follows:

Funding Source	Adopted Budget <u>2023-24</u>	<u>Total Cost</u>
077 – RMRA/SB1	\$400,000	\$400,000
Grand Total	\$400,000	\$400,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: PAVEMENT PRESERVATION

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

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

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

- Selected residential streets based on existing conditions citywide.
- Selected various City Park parking lots within Maintenance Zone 7 which is east of the 57 FWY and north of Bonelli Park.



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

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

PROJECT DETAIL & FUNDING PLAN

PROJECT: TRASH FILTERS FOR CITY STORM DRAIN NETWORK

DESCRIPTION: The NPDES Municipal Separate Storm Sewer System (MS4) Permit regulates municipal discharges of storm water and non-storm water from the associated Permittees. The MS4 Permit mandates that the City implement specified stormwater management programs to address the challenges of preventing stormwater pollution. As part of this program, the scope of work consists of the installation, operation, and maintenance of approximately 325 certified storm drain filters for the City Storm Drain Network. This project will be phased over the next ten years.



HISTORY/JUSTIFICATION:

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

SCHEDULING: The program began in Fiscal Year 2022-23 with the installation of four devices to ensure efficiency and effectiveness for the City’s needs. The project consists of all labor, materials, tools and equipment to install approximately 50 Full Capture Systems throughout the City Storm Drain Network.

IMPACTS TO OPERATING BUDGET: This project is anticipated to cost \$230,000 annually and take approximately 7 years to complete the installation of all full capture systems at approximately 50 screens per year. It is proposed this project is funded through Safe Clean Water Program Funds (Measure W). Originally, it was proposed to complete the project in one budget cycle; this will now be spread over 7 years.

Funding Source	Adopted Budget 2023-24	Total Cost
078 - Measure W	\$230,000	\$230,000
Grand Total	\$230,000	\$230,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: CITY-WIDE CATCH BASIN CLEANING SERVICES

DESCRIPTION: The NPDES Municipal Separate Storm Sewer System (MS4) Permit regulates municipal discharges of storm water and non-storm water from the associated Permittees to prevent stormwater pollution. The scope of work consists of cleaning approximately 993 catch basins throughout the city to comply with the MS4 Permit requirements.

HISTORY/JUSTIFICATION: Under the MS4 Permit, the City is required to clean catch basins a number of times annually. The number of cleanings is based on the trash/sediment loading of the catch basin. Per the MS4 Permit, 213 of the City’s basins are required to be cleaned twice a year (once in wet season and once in the dry season) and 780 catch basins that are required to be cleaned only once a year (in the dry season). The City formerly contracted with Los Angeles County (County) for this service. However, in 2018 the City transitioned from the County contract which required all basins to be cleaned 4 times a year. The cost for the City to contract catch basin cleaning services separately as a maintenance expenditure is less than half of what the County would charge.



SCHEDULING: The following is programmed Spring 2023-24: The maintenance work consists of all labor, materials, tools and equipment to remove debris from approximately 213 classification B catch basins with and without inserts. Some of the work includes: remove catch basin manhole, sweep walls and floor, dispose of collected debris at a legal disposal site, grease threads of the securing bolts in the lid, re-stencil date of cleaning inside catch basin and prior to replacing lid and crease set screws, remove existing NPDES “No-Dumping” logo and re-stencil, complete and submit required maintenance logs after each scheduled cleaning

The following is programmed for 2023-24: The maintenance work consists of all labor, materials, tools and equipment to remove debris from approximately 780 catch basins during the dry season and approximately 213 classification B catch basins to be cleaned once during the wet season. The work is the same as above. The budget also includes the GIS mapping of the basins. Once the Safe Clean Water Program Funds are available, funds may be transferred to that cost center.

IMPACTS TO OPERATING BUDGET: This maintenance contract is anticipated to cost \$124,000 annually.

Funding Source	Actual Expenses 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24	Total Cost
001 - General Fund (NPDES)	\$ -	\$ 14,000	\$ 18,602	\$ 32,602
078 - Measure W	\$76,504	\$110,000	\$124,000	\$310,504
Grand Total	\$76,504	\$124,000	\$142,602	\$343,106

PROJECT DETAIL & FUNDING PLAN

PROJECT: LONE HILL PARK STORM WATER PROJECT DESIGN

DESCRIPTION: In September 2021, the Los Angeles County Board of Supervisors awarded \$900,000 for the design phase of a stormwater project at Lone Hill Park through the Safe Clean Water Regional Funds to the City of San Dimas. Once the design is complete, at a future funding cycle, City staff the City intends to seek additional grant funding to construct the project.



HISTORY/JUSTIFICATION: The City must build storm water treatment and infiltration facilities in order to comply with the Municipal Separate Storm Sewer System (MS4) permit. Los Angeles County voters approved Measure W, the Safe Clean Water Program, which provides a mechanism for obtaining funds for these types of projects. The Regional funds from the Safe Clean Water Program are competitive and separate from the Municipal Safe Clean Water Funds the City receives annually.

SCHEDULING: The following is programmed to start fiscal year 2023-24.

IMPACTS TO OPERATING BUDGET: This design only project is grant funded with no required City fund match.

Funding Source	Adopted Budget 2022-23	Adopted Budget 2023-24	Total Cost
078 - Measure W	\$100,000	\$800,000	\$900,000
Grand Total	\$100,000	\$800,000	\$900,000

PROJECT DETAIL & FUNDING PLAN

PROJECT: DESIGN OF ARROW HIGHWAY STREET IMPROVEMENT PROJECT

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

This project will consist of removal and replacement of pavement sections and concrete repairs. The Total construction cost of the project is estimated at approximately \$2,500,000.



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

SCHEDULING: The project design portion is scheduled for FY23-24. The construction of the project will be completed in FY24-25.

IMPACTS TO OPERATING BUDGET: This design only project is funded through Measure M. The actual construction will be primarily funded through a federal grant program for \$2.4 million dollars. This project will drastically improve the conditions of this residential neighborhood and hence also improve the overall rating of our streets on the City’s pavement management program, which is designed to minimize the cost of ongoing street maintenance. Repairing these street section will reduce the future maintenance cost required and will provide an aesthetically pleasing smooth street surface to our residents. Funding source is as follows:

Funding Source	Adopted Budget 2023-24	Total Cost
076 - Measure M	\$125,000	\$125,000
Federal Grant	\$125,000	\$125,000



THIS PAGE IS INTENTIONALLY LEFT BLANK



PROGRAM BASED BUDGETING SECTION:

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

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

The following initial programs have been identified:

- Street Maintenance & Replacement Program
- City Tree Program
- Information System & Cable Television
- Building & Safety
- Recreation Center

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

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: PUBLIC WORKS
 PROGRAM: STREET MAINTENANCE & REPLACEMENT
 FUNDS: 001,002,012,073,074,076,077

Function

To maintain the City's asphalt and concrete structures (street, sidewalk, curbs and gutters). Manage contract street sweeping services along with compliance with the National Pollution Discharge Elimination System program that regulates the source of discharges to the nation's waters.

<i>Financial Data</i>		<i>Actual 21-22</i>	<i>Estimated 22-23</i>	<i>Adopted 23-24</i>
		2021-22	2022-23	2023-24
Revenues				
Taxes, Permits & Interest		3,375,490	3,479,396	4,035,661
Grants & Reimbursements		-	-	2,216,000
	TOTAL	3,375,490	3,479,396	6,251,661
		2021-22	2022-23	2023-24
Expenditures				
Salaries and Benefits		564,857	666,661	711,151
Services and Supplies		451,673	562,362	661,845
Capital Projects		1,775,658	10,934,825	4,939,699
	TOTAL	2,792,188	12,163,848	6,312,695
Revenues less Expenditures		583,320	(8,684,452)	(61,034)
Funding Sources				
General Fund (001)		991,495	1,173,361	1,315,451
Gas Tax (002)		354,287	2,022,149	964,785
Infrastructure Fund (012)		47,120	178,166	2,397,428
Prop C (073)		329,054	2,831,800	218,500
Measure R (074)		211,348	1,880,638	139,000
Measure M (076)		282,824	1,883,720	403,211
RMRA (077)		576,060	2,194,014	872,775
	TOTAL	2,792,188	12,163,848	6,312,695

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: Recreation

PROGRAM: Landscape Parks & Medians Maintenance x

FUNDS: 001,008,012,075,101

Function

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

<i>Financial Data</i>	<i>Actual 21-22</i>	<i>Estimated 22-23</i>	<i>Adopted 23-24</i>
	2021-22	2022-23	2023-24
Revenues			
Taxes	949,808	1,029,500	1,067,162
Reimbursements	33,685	35,000	35,000
ARPA Grant	93,876	103,000	-
TOTAL	1,077,369	1,167,500	1,102,162
	2021-22	2022-23	2023-24
Expenditures			
Salaries and Benefits	804,274	909,515	986,877
Professional & Contract Services	847,458	1,001,487	1,019,660
Utilities	609,402	549,289	567,478
Tree Replacement	10,000	20,000	20,000
Sidewalk Repair	-	108,500	115,000
Other	43,729	72,650	66,875
TOTAL	2,314,863	2,661,441	2,775,890
Revenues less Expenditures	(1,237,494)	(1,493,941)	(1,653,728)
	2021-22	2022-23	2023-24
Funding Sources			
General Fund (001)	1,131,728	1,252,981	1,446,721
Landscape Parcel Tax (008)	1,033,789	1,126,083	1,137,648
Infrastructure Fund (012)	-	108,500	115,000
Assessment Districts (075)	55,470	70,877	76,521
ARPA (101)	93,876	103,000	-
TOTAL	2,314,863	2,661,441	2,775,890

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: Administration
 PROGRAM: Information Systems & Cable Television
 FUNDS: 001,070,100,101

Function

To maintain the cities information systems hardware and software programs along with providing cable television programming and live streaming of public meetings. Programs include, Financial and permitting systems, Microsoft office products, GovQA, GIS and the City Website among other programs.

Financial Data		Actual 21-22	Estimated 22-23	Adopted 23-24
		2021-22	2022-23	2023-24
Revenues				
	Peg Fee	77,076	75,000	75,000
	TOTAL	79,107	75,000	75,000
Expenditures				
	Salaries and Benefits	281,366	324,650	352,551
	Professional Services/Licenses	453,690	600,916	617,147
	Capital Projects & Equipment	88,819	465,455	237,585
	TOTAL	823,875	1,391,021	1,207,283
Revenues less Expenditures		(746,799)	(1,316,021)	(1,132,283)
Funding Sources				
	General Fund (001)	404,992	472,350	1,105,283
	New Equipment (070)	54,968	396,755	82,000
	Capital Reserve (100)			20,000
	ARPA (101)	363,915	521,916	-
	TOTAL	823,875	1,391,021	1,207,283

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: Community Development
 PROGRAM: Building & Safety
 FUNDS: 001,101

Function

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

<i>Financial Data</i>	<i>Actual 21-22</i>	<i>Estimated 22-23</i>	<i>Adopted 23-24</i>
	2021-22	2022-23	2023-24
Revenues			
Construction Permits	723,791	596,200	475,500
TOTAL	723,791	596,200	475,500
	2021-22	2022-23	2023-24
Expenditures			
Salaries and Benefits	639,110	674,564	713,000
Professional Services	97,897	75,000	103,000
Other Expenditures	10,204	20,519	20,115
TOTAL	747,211	770,083	836,115
Revenues less Expenditures	(23,420)	(173,883)	(360,615)
Funding Sources	2020-21	2021-22	2022-23
General Fund (001)	675,071	700,083	836,115
ARPA (101)	72,140	70,000	-
TOTAL	747,211	770,083	820,820

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: Parks & Recreation
 PROGRAM: Recreation Center
 FUNDS: 001,020,021,101

Function

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

<i>Financial Data</i>	<i>Actual 21-22</i>	<i>Estimated 22-23</i>	<i>Adopted 23-24</i>
	2021-22	2022-23	2023-24
Revenues			
Recreation Center Fees	440,618	461,956	473,885
ARAP Grant	80,567	100,940	-
TOTAL	521,185	562,896	473,885
	2021-22	2022-23	2023-24
Expenditures			
Salaries and Benefits	438,872	544,300	592,732
Professional/Contract Services	39,834	187,585	273,301
Utilities	124,673	176,080	178,130
Other Expenditures	161,585	213,235	106,705
Capital Improvements	-	350,000	70,000
TOTAL	764,964	1,471,200	1,220,868
Revenues less Expenditures	(243,779)	(996,304)	(703,613)
	2021-22	2022-23	2023-24
Funding Sources			
General Fund (001)	676,010	1,050,260	1,102,848
Community Parks Development (020)	8,387	-	-
Open Space District North & West (021)	-	350,000	50,000
ARPA (101)	80,567	100,940	68,020
TOTAL	764,964	1,471,200	1,220,868

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: Administrative Services
 PROGRAM: Financial Services
 FUNDS: 001

Function

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

<i>Financial Data</i>	<i>Actual 21-22</i>	<i>Estimated 22-23</i>	<i>Adopted 23-24</i>
	2021-22	2022-23	2023-24
Revenues			
Administrative Reimbursements	100,000	100,000	100,000
ARPA Grant	75,716	129,687	-
TOTAL	175,716	229,687	100,000
	2021-22	2022-23	2023-24
Expenditures			
Salaries and Benefits	621,013	653,384	706,968
Professional/Contract Services	75,716	129,687	61,520
Other Expenditures	4,495	18,338	12,300
TOTAL	701,224	801,409	780,788
Revenues less Expenditures	(525,508)	(571,722)	(680,788)
Funding Sources	2021-22	2022-23	2023-24
General Fund (001)	625,508	671,722	780,788
ARPA (101)	75,716	129,687	
TOTAL	701,224	801,409	780,788

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: Community Development
 PROGRAM: Planning Services
 FUNDS: 001,012

Function

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

<i>Financial Data</i>	<i>Actual 21-22</i>	<i>Estimated 22-23</i>	<i>Adopted 23-24</i>
	2021-22	2022-23	2023-24
Revenues			
Planning Fees	35,262	31,800	31,400
Grants	29,268	280,732	40,000
	TOTAL	312,532	71,400
	2021-22	2022-23	2023-24
Expenditures			
Salaries and Benefits	1,178,133	1,336,324	1,358,630
Professional/Contract Services	232,735	539,805	20,800
Other Expenditures	35,286	41,768	55,438
	TOTAL	1,917,897	1,474,868
Revenues less Expenditures	(1,410,892)	(1,605,365)	(1,403,468)
Funding Sources	2021-22	2022-23	2023-24
General Fund (001)	1,446,154	1,917,897	1,434,868
Infrastructure (012)	-	-	40,000
	TOTAL	1,917,897	1,474,868

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: Public Works
 PROGRAM: Safe Clean Water Program (Storm Drains)
 FUNDS: 001,078

Function

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

<i>Financial Data</i>	<i>Actual 21-22</i>	<i>Estimated 22-23</i>	<i>Adopted 23-24</i>
	2021-22	2022-23	2023-24
Revenues			
Safe Clean Water Tax & Interest	597,218	602,016	603,000
Grants/Reimbursements	-	900,000	-
TOTAL	597,218	1,502,016	603,000
	2021-22	2022-23	2023-24
Expenditures			
Salaries and Benefits	120,848	125,962	136,763
NPDES Professional/Contract Services	205,773	664,280	595,102
Capital Improvements & Equipment	-	280,000	1,530,000
TOTAL	326,621	1,070,242	2,261,865
Revenues less Expenditures	270,597	431,774	(2,140,730)
	2021-22	2022-23	2023-24
Funding Sources			
General Fund (001)	199,750	298,962	416,865
AQMD (071)			250,000
Safe Clean Water (078)	126,871	771,280	1,595,000
TOTAL	326,621	1,070,242	2,261,865

SERVICE PROGRAM, LEVELS & WORK PLAN

DEPARTMENT: Parks & Recreation
 PROGRAM: Senior Center Operations & Programs
 FUNDS: 001,101

Function

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

Financial Data	Actual 21-22	Estimated 22-23	Adopted 23-24
	2021-22	2022-23	2023-24
Revenues			
Senior Programs	19,211	16,000	16,000
ARPA	54,514	53,920	-
TOTAL	73,725	69,920	16,000
	2021-22	2022-23	2023-24
Expenditures			
Salaries and Benefits	233,257	243,876	363,792
Professional/Contract Services	53,469	53,920	55,230
Utilities	35,552	55,400	56,900
Senior Programs & Other Expenditures	48,088	75,188	68,094
Capital Improvements	6,045	-	7,000
TOTAL	376,411	428,384	551,016
Revenues less Expenditures	(302,686)	(358,464)	(535,016)
	2021-22	2022-23	2023-24
Funding Sources			
General Fund (001)	321,897	374,464	495,786
ARPA (101)	54,514	53,920	55,230
TOTAL	376,411	428,384	551,016



SPECIAL FUNDS SECTION:

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

FUND 02 - STATE GAS TAX

Public Works capital improvement projects are primarily budgeted in Funds 2, 12, 73, 74 76 and 77. There are a number of significant projects that were completed or will be started in FY 2022-23. Funding for many of the projects comes from several project Funds.

The revenue for this fund comes from State Gas Tax which is subject to a “triple-flip formula” and relies on State estimates which they anticipate to be \$991,761 for Fiscal Year 2023-24. State Gas Tax revenue is statutorily restricted and can only be used for street maintenance, repair and construction. Budget highlights include:

- Pavement – \$560,000 Budget includes
 - Annual Pavement Preservation Program of \$360,000 for slurry seal, pavement repairs and other pavement preservation techniques.
 - Cataract/Dalepark Re-Pavement Project - \$200,000 is budgeted for this project. Cost will consist of removal and replacement of pavement sections and concrete. Additional funding sources Road Maintenance Rehabilitation funds. Total Project Cost \$571,000
- Sidewalk repair – \$325,000 to address hazardous sidewalks across various locations within the City in order to mitigate potential injuries from trip and fall incidents.
- Transfer to General Fund – Budget amount \$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

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
STATE GAS TAX FUND 02				
RESTRICTED FUND BALANCE	1,334,393	172,453	1,563,806	220,160
REVENUE				
341 USE OF MONEY & PROPERTY	5,520	10,000	10,000	10,000
358 GAS TAXES	803,180	994,000	893,503	991,761
Total Revenue	808,700	1,004,000	903,503	1,001,761
Total Available Funds	2,143,093	1,176,453	2,467,309	1,221,921
EXPENDITURES (4841)				
020 PROFESSIONAL SERVICES	3,000	3,000	3,862	4,000
554 PAVEMENT	43,570	350,000	836,297	560,000
557 VIA VERDE	-	-	793,815	-
559 SIDEWALK/PAVEMENT REPAIR & MAINTENANCE	307,717	288,175	288,175	325,000
616 GOLDEN HILLS ROAD	-	-	-	75,785
639 BADILLO STREET	-	-	100,000	-
EXPENDITURES (5000)				
5000 TRANSFER TO THE GENERAL FUND 001	225,000	225,000	225,000	225,000
Total Expenditures	579,287	866,175	2,247,149	1,189,785
RESTRICTED FUND BALANCE	1,563,806	310,278	220,160	32,136
Total Estimated Requirements and Restricted Fund Balance	2,143,093	1,176,453	2,467,309	1,221,921

FUND 03 – WALKER HOUSE LLC

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

- Maintenance of Building - \$42,705– Contract services to clean and maintain the house and grounds.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
WALKER HOUSE LLC FUND 03				
ASSIGNED FUND BALANCE	383,965	148,491	380,539	159,451
REVENUE				
341 USE OF MONEY & PROPERTY	39,826	35,533	35,533	30,586
116 REPAYMENT OF ADVANCED FUNDS	94,227	98,938	98,938	103,885
Total Revenue	134,053	134,471	134,471	134,470
Total Available Funds	518,018	282,962	515,010	293,921
EXPENDITURES (4410)				
014 INSURANCE	52,300	56,739	56,739	65,679
015 MAINTENANCE	17,874	27,435	25,435	26,760
020 PROFESSIONAL SERVICES	25,000	25,000	25,000	25,000
022 UTILITIES	14,489	20,800	23,800	22,300
023 CONTRACT SERVICES	25,242	34,776	218,585	42,705
031 BUILDING MAINTENANCE & SUPPLIES	2,192	3,000	3,000	3,000
033 SPECIAL DEPARTMENTAL SUPPLIES	382	3,000	3,000	3,000
Total Expenditures	137,479	170,750	355,559	188,444
ASSIGNED FUND BALANCE	380,539	112,212	159,451	105,477
Total Estimated Requirements and Assigned Fund Balance	518,018	282,962	515,010	293,921

FUND 04 – CIVIC CENTER RENOVATION

This Fund was created to show the expenses for the Civic Center renovation project. The fund received the \$5.5 million general fund reserves that were committed to the project and the \$7.5 million proceeds from the COP. Beginning in FY 11-12 the only ongoing expense is the annual COP debt service which is funded by a General Fund transfer. In fiscal year 2019-20 the City completed a refunding of the Civic Center Bonds which lowered the variable interest rate down to 1.89% which is anticipated to generate a savings of \$362,436 in interest costs throughout the remaining terms of the loan. The refunding loan had a cost of issuance that totaled \$99,262 which was paid with bond reserves that were held with the prior bond's fiscal agent U.S. Bank.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
CITY HALL/COMM BLDG/PLAZA FUND 04				
ASSIGNED FUND BALANCE	-	-	-	-
REVENUE				
Misc Revenue	-	-	-	-
500 TRANSFER IN FROM THE GENERAL FUND 001	691,805	691,331	691,331	689,639
Total Revenue	691,805	691,331	691,331	689,639
Total Available Funds	691,805	691,331	691,331	689,639
EXPENDITURES (4411)				
049 DEBT SERVICE PAYMENT	691,805	691,331	691,331	689,639
Total Expenditures	691,805	691,331	691,331	689,639
ASSIGNED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Assigned Fund Balance	691,805	691,331	691,331	689,639

FUND 06 - SEWER EXPANSION

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

- Video and repair City maintained sewer lines - \$200,000 – The County will not assume maintenance of lines that are need of repair. The goal is to repair existing City lines for ultimate transfer to the County.

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

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
SEWER EXPANSION FUND 06				
ASSIGNED FUND BALANCE	1,324,226	1,149,226	1,354,052	1,306,452
REVENUES				
364 INDUSTRIAL WASTE/SEWER CHARGES	68,711	48,000	85,000	85,000
372 BONELLI SEWER MAINTENANCE	7,691	7,835	7,900	7,900
392 SEWER CONNECTION FEES	858	5,000	1,500	2,500
Total Revenue	77,260	60,835	94,400	95,400
Total Available Funds	1,401,486	1,210,061	1,448,452	1,401,852
EXPENDITURES (4310)				
020 PROFESSIONAL SERVICES	47,365	73,000	107,000	80,000
EXPENDITURES (4841)				
604 MISCELLANEOUS SEWER PROJECTS	69	175,000	35,000	200,000
Total Expenditures	47,434	248,000	142,000	280,000
ASSIGNED FUND BALANCE	1,354,052	962,061	1,306,452	1,121,852
Total Estimated Requirements and Assigned Fund Balance	1,401,486	1,210,061	1,448,452	1,401,852

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:

- Lights on San Dimas/Bonita/Iglesia Replacement - \$400,000 to replace the lights on San Dimas, Bonita and Iglesia Ave.
- Utilities – Budget of \$812,000 with the largest expense for the fund comes deriving from electricity costs to power the street lights across the City. This year the anticipated cost is \$780,000
- Capital Outlay – Budget of \$820,000 majority funding Civic Center Pole Replacement Project - Budget of \$300,000 allocated to replace the wooden Copenhagen street lights that have reached the end of their service life and the Civic Center Wood Pole Replacement project – Budget \$400,000
- General Fund Transfer - \$125,000 – Reimburse the General Fund for personnel costs and administrative expenses associated with eligible street lighting projects.

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

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
CITY WIDE LIGHTING DISTRICT FUND 07				
RESTRICTED FUND BALANCE	3,321,544	2,433,882	3,881,657	3,894,285
REVENUES				
311 PROPERTY TAXES	1,568,448	1,542,200	1,590,969	1,581,700
355 HOMEOWNERS EXEMPTION	5,954	6,440	5,940	5,940
358 MISCELLANEOUS GRANTS	63,143	-	838,499	-
Total Revenue	1,637,545	1,548,640	2,435,408	1,587,640
Total Available Funds	4,959,089	3,982,522	6,317,065	5,481,925
EXPENDITURES (4341)				
020 PROFESSIONAL SERVICES	47,716	124,780	451,780	496,000
022 UTILITIES	554,501	630,000	660,000	730,000
033 SPECIAL DEPARTMENTAL SUPPLIES	21,843	40,000	40,000	50,000
041 CAPITAL OUTLAY	4,650	660,000	495,000	820,000
EXPENDITURES (4345)				
020 PROFESSIONAL SERVICES	179,291	369,000	419,000	507,000
022 UTILITIES	50,801	82,000	82,000	82,000
041 CAPITAL OUTLAY	-	100,000	50,000	102,000
602 BADILLO STREET	-	130,800	-	130,800
660 BONITA AVENUE	93,630	-	100,000	-
657 ARROW HIGHWAY	-	225,000	-	250,000
EXPENDITURES (5000)				
099 TRANSFER OUT TO THE GENERAL FUND 001	125,000	125,000	125,000	125,000
Total Expenditures	1,077,432	2,486,580	2,422,780	3,292,800
RESTRICTED FUND BALANCE	3,881,657	1,495,942	3,894,285	2,189,125
Total Estimated Requirements and Restricted Fund Balance	4,959,089	3,982,522	6,317,065	5,481,925

FUND 08 - LANDSCAPE PARCEL TAX

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

- Sportsplex Maintenance – Budget amount \$52,077 – The School District reimburses the City for 65% of this expense.
- Landscape Maintenance Contract – The City contracts for landscape maintenance service for parks, parkways and medians. The City rebid the contract and was awarded to a new contractor starting July 2019. The scope of work in the new contract was increased, thus the total contract cost increased.
- Utilities – The budget of \$377,900 includes water and electricity charges. Water costs estimates are difficult to budget due to fluctuating water restrictions, revised rate structures and changes to median islands. The budget estimate is based upon best estimates taking all those factors into consideration.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
LANDSCAPE PARCEL TAX FUND 08				
RESTRICTED FUND BALANCE	166,322	111,340	114,309	99,226
REVENUES				
369 REIMBURSEMENTS	33,685	35,000	35,000	35,000
371 ASSESSMENTS	906,562	900,000	985,000	1,014,550
500 TRANSFER IN FROM THE GENERAL FUND 001	41,529	86,820	91,000	-
Total Revenue	981,776	1,021,820	1,111,000	1,049,550
Total Available Funds	1,148,098	1,133,160	1,225,309	1,148,776
EXPENDITURES (4414)				
020 PROFESSIONAL SERVICES	232,886	280,507	279,309	279,492
022 UTILITIES	407,115	345,690	346,975	345,950
033 SPECIAL DEPARTMENTAL SUPPLIES	14,791	20,000	22,000	20,000
Sub-Total Park Maintenance	654,792	646,197	648,284	645,442
EXPENDITURES (4415)				
020 PROFESSIONAL SERVICES	341,939	432,898	432,849	442,256
022 UTILITIES	28,594	31,715	26,950	31,950
033 SPECIAL DEPARTMENTAL SUPPLIES	8,464	22,350	18,000	18,000
Sub-Total Parkways & Trees	378,997	486,963	477,799	492,206
Total Expenditures	1,033,789	1,133,160	1,126,083	1,137,648
RESTRICTED FUND BALANCE	114,309	-	99,226	11,128
Total Estimated Requirements and Restricted Fund Balance	1,148,098	1,133,160	1,225,309	1,148,776

FUND 12 - INFRASTRUCTURE

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

Revenue highlights include:

- Transfer from General Fund reserves - \$10,703 – The transfer from General Fund reserves will fund the proposed projects for future infrastructure needs.

Budget highlights include:

- Badillo Road - \$1,890,043 – Total anticipated cost for the reconstruction of Badillo road is \$2,285,428 which includes Gas tax, Lighting District, Proposition C and Measure R funds. The majority of the expenditures will be reimbursed through STPL funding.
- San Dimas Canyon Road/ Dip Crossing – Budget of \$73,500 to be used to install a guardrail at dipcrossing
- San Dimas Canyon/ Allen Ave Sidewalk - \$200,000 will be used to move existing sidewalk, remove existing sidewalk and relocate 5 feet to the east.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
ASSIGNED FUND BALANCE	651,974	390,652	1,795,393	1,094,840
REVENUES				
358 MISC. GRANTS	25,378	25,000	54,250	60,000
359 STATE GRANTS	-	-	-	88,950
369 REIMBURSEMENTS/GRANTS	-	2,333,000	387,000	1,977,000
500 USE OF RESERVES FROM THE GENERAL FUND 001	1,205,585	892,476	892,476	10,703
Total Revenue	1,230,963	3,250,476	1,333,726	2,136,653
Total Available Funds	1,882,937	3,641,128	3,129,119	3,231,493
EXPENDITURES (4310)				
020 PROFESSIONAL SERVICES (GRANT PROGRAMS)	-	48,950	-	88,950
EXPENDITURES (4410)				
929 HORSE TRAIL FENCING	4,615	10,000	10,000	10,000
937 URBAN FOREST REFORESTATION	-	10,000	-	-
EXPENDITURES (4841)				
554 PAVEMENT	-	50,000	100,000	100,000
557 VIA VERDE AVENUE	-	412,000	387,000	-
602 SAN DIMAS CANYON	-	-	-	73,500
616 REPAIRS & INSTALLATIONS	-	117,000	20,000	170,000
639 BADILLO	-	1,895,428	5,385	1,890,043
658 ALLEYS	-	20,000	60,000	80,000
691 WHEEL CHAIR RAMPS/BUS STOP ENHANCEMENTS	40,000	94,250	94,250	104,000
692 SIDEWALKS	-	308,500	108,500	315,000
693 CITY YARD IMPROVEMENTS	29,469	400,000	932,000	-
696 MUNICIPAL PARKING LOTS	13,460	200,000	200,000	50,000
813 STORM DRAIN REPAIR	-	25,000	50,000	100,000
814 STORM DRAIN MAINTENANCE	-	50,000	-	50,000
927 HORSE THEIF CANYON PARK	-	-	33,644	-
929 SAN DIMAS AVE.	-	-	33,500	200,000
Total Expenditures	87,544	3,641,128	2,034,279	3,231,493
ASSIGNED FUND BALANCE	1,795,393	-	1,094,840	-
Total Est Req and Assigned Fund Balance	1,882,937	3,641,128	3,129,119	3,231,493

FUND 20 - COMMUNITY PARKS AND FACILITIES DEVELOPMENT

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

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
COMMUNITY PARKS & FACILITIES DEVELOPMENT FUND 20				
ASSIGNED FUND BALANCE	129,260	154,752	128,047	154,377
REVENUES				
319 DEVELOPMENT TAX	11,500	-	-	-
358 MISC GRANTS	-	-	273,122	-
Total Revenue	11,500	-	273,122	-
Total Available Funds	140,760	154,752	401,169	154,377
EXPENDITURES 4410				
929 PEDESTRIAN & EQUESTRIAN BRIDGE	-	-	50,600	-
937 REPAIR/REPLACE	4,326	-	196,192	-
EXPENDITURES 4430				
430 RECREATION CENTER IMPROVEMENTS	8,387	-	-	-
Total Expenditures	12,713	-	246,792	-
ASSIGNED FUND BALANCE	128,047	154,752	154,377	154,377
Total Estimated Expenditures and Assigned Fund Balance	140,760	154,752	401,169	154,377

FUNDS 21, 22 AND 23 – OPEN SPACE DISTRICTS

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

Fund 21

- Horsethief Canyon (HTC) Park Improvements - \$648,000 includes improvements to the walking path at the People Park, re-leveling and re-sodding the athletic fields, LED light upgrades to the athletic fields, park road and parking lot.
- Lone Hill & Horsethief Canyon (HTC) Playground - \$268,840 budget will replace the existing playground surface from Engineered Wood Fiber to ADA Compliant Pour-In-Place rubber at Lone Hill Park and Horsethief Canyon Park playgrounds. The playground replacement will be mainly funded by State of California Prop 68 Per Capita grant (75%).
- Training Pool Re-plastering - \$50,000 will go towards re-plastering, refilling with water and chemical reset of the training pool.

Fund 22

- Covered Wagon Replacement - \$30,000 budget will be replaced with a citrus style wagon to reflect the historical industry of the city. The cost includes acquiring the design, construction, delivery and secure in place.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
OPEN SPACE DISTRICT #1 (NORTH & WEST) FUND 21				
ASSIGNED FUND BALANCE	200,529	257,342	124,003	138,864
REVENUES				
356 STATE GRANTS	-	839,391	150,000	847,391
393 CONTRIBUTIONS	146,746	-	33,254	-
500 TRANSFERS IN FROM THE GENERAL FUND 001	-	255,107	255,107	-
Total Revenue	146,746	1,094,498	438,361	847,391
Total Available Funds	347,275	1,351,840	562,364	986,255
EXPENDITURES 4410				
601 LONE HILL	-	268,840	-	268,840
605 SPORTS SPLEX/FIELD IMPROVEMENTS	-	-	-	-
650 MEDIANS	-	38,000	38,000	-
927 HORSETHIEF CANYON PARK IMPROVEMENTS	-	15,000	15,000	648,000
928 NORTHERN FOOTHILL TRAILS	219,472	-	5,500	-
EXPENDITURES 4430				
430 RECREATION CENTER IMPROVEMENTS	-	1,000,000	350,000	50,000
927 HORSETHIEF CANYON PARK IMPROVEMENTS	3,800	-	-	-
EXPENDITURES 4481				
650 MEDIANS	-	30,000	15,000	-
Total Expenditures	223,272	1,351,840	423,500	966,840
ASSIGNED FUND BALANCE	124,003	-	138,864	19,415
Total Estimated Requirements and Assigned Fund Balance	347,275	1,351,840	562,364	986,255

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
OPEN SPACE DISTRICT #2 (EAST) FUND 22				
ASSIGNED FUND BALANCE	255,210	4,209	253,684	19,075
REVENUE				
500 TRANSFERS IN FROM THE GENERAL FUND 001	-	63,791	63,791	10,925
Total Revenue	-	63,791	63,791	10,925
Total Available Funds	255,210	68,000	317,475	30,000
EXPENDITURES (4410)				
041 CAPITAL OUTLAY	-	-	150,000	30,000
603 CIVIC CENTER	981	50,000	100,000	-
924 PIONNER PARK TENNIS COURT LIGHTS	-	18,000	19,400	-
937 REPAIR/REPLACE	545	-	29,000	-
Total Expenditures	1,526	68,000	298,400	30,000
ASSIGNED FUND BALANCE	253,684	-	19,075	-
Total Estimated Requirements and Assigned Fund Balance	255,210	68,000	317,475	30,000

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
OPEN SPACE DISTRICT #3 (SOUTH) FUND 23				
ASSIGNED FUND BALANCE	45,786	45,786	45,786	45,786
REVENUE				
500 TRANSFERS IN FROM THE GENERAL FUND 001	-	-	-	-
Total Revenue	-	-	-	-
Total Available Funds	45,786	45,786	45,786	45,786
EXPENDITURES (4410)				
937 REPAIR/REPLACE	-	35,000	-	-
Total Expenditures	-	35,000	-	-
ASSIGNED FUND BALANCE	45,786	10,786	45,786	45,786
Total Estimated Requirements and Assigned Fund Balance	45,786	45,786	45,786	45,786

FUND 34 – HOUSING AUTHORITY SUCCESSOR FUND

With the passage of ABx1 26, the Housing Set-Aside was also dissolved. The City adopted a Resolution declaring the San Dimas Housing Authority as the successor agency to the Housing programs. The Housing Authority assumed all of the housing assets, liabilities and responsibilities of the former Redevelopment Agency. The Authority continues to administer management and operations of the Authority owned housing developments. The Authority also administers two previous approved development agreements providing financial assistance for low- and moderate-income housing. The Fund includes encumbered and unencumbered assets from the previous Set-Aside fund.

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

- Staffing - Due to the increase in housing and homeless programs the budget includes salary and benefit costs for staffing that work solely on housing matters which includes a Housing Manager, Senior Management Analyst and Administrative Aide. The Authority Fund will also reimburse the General Fund \$200,000, for any staff time required of for legal, accounting, administration or management of the program.
- Mobile Home Mobility Ramps - \$100,000 – Funds to assist mobile home parks to upgrade accessibility ramps.
- Mobile Home Rehabilitation - \$250,000 Funds to assist mobile home parks renovations and upgrades.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
HOUSING AUTHORITY SUCCESSOR FUND 34 (02-01-12)				
RESTRICTED FUND BALANCE	2,984,727	2,667,940	2,871,187	1,150,653
RESTRICTED FB GROVE STATION L&M	579,276	579,276	579,276	579,276
TOTAL RESTRICTED FUND BALANCE	3,564,003	3,247,216	3,450,463	1,729,929
REVENUE				
341 USE OF MONEY & PROPERTY	147,275	128,826	129,222	109,238
358 MISC GRANTS	125,887	118,149	-	-
500 TRANSFERS IN FROM THE GENERAL FUND 001	170,229	234,527	234,527	206,952
Total Revenue	443,391	481,502	363,749	316,190
Total Available Funds	4,007,394	3,728,718	3,814,212	2,046,119
EXPENDITURES 4120				
012 CAR ALLOWANCE	-	3,000	3,000	3,000
016 PUBLICATIONS & DUES	-	2,000	500	1,000
020 PROFESSIONAL SERVICES	123,468	207,000	318,012	220,000
021 TRAVEL & MEETING	-	1,400	1,400	1,000
101 FULL TIME PERSONNEL SALARIES	102,723	131,175	131,175	141,250
200 EMPLOYEE BENEFITS	28,644	48,650	48,650	61,080
506 REIMBURSEMENTS	-	-	487,918	-
EXPENDITURES 4802				
014 INSURANCE	10,300	11,086	11,086	12,833
015 MAINTENANCE	55,261	100,000	300,000	150,000
020 PROFESSIONAL SERVICES	62,334	77,244	80,432	28,000
022 UTILITIES	15,580	15,600	15,600	16,250
033 SPECIAL DEPARTMENTAL SUPPLIES	1,669	2,500	2,500	4,500
851 MOBILE HOME REHAB	68,527	215,000	284,010	215,000
863 MOBILITY RAMPS	88,425	200,000	200,000	100,000
864 PROPERTY IMPROVEMENTS	-	-	200,000	250,000
Total Expenditures	556,931	1,014,655	2,084,283	1,203,913
RESTRICTED FUND BALANCE	2,871,187	2,134,787	1,150,653	262,930
RESTRICTED FB GROVE STATION L&M	579,276	579,276	579,276	579,276
TOTAL ENDING FUND BALANCE	3,450,463	2,714,063	1,729,929	842,206
Total Est Req. & Restricted Fund Balance	4,007,394	3,728,718	3,814,212	2,046,119

FUND 38 – SUCCESSOR AGENCY

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

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

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

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
SUCCESSOR AGENCY FUND 38				
ASSIGNED FUND BALANCE	(1,088,703)	(1,258,644)	(1,150,039)	(1,187,999)
TOTAL RESTRICTED FUND BALANCE	(1,088,703)	(1,258,644)	(1,150,039)	(1,187,999)
REVENUE				
500 TRANSFERS IN FROM RETIREMENT OBLIGATION FUND 39	1,749,939	2,181,951	2,143,991	1,710,796
Total Revenue	1,749,939	2,181,951	2,143,991	1,710,796
Total Available Funds	661,236	923,307	993,952	522,797
BALANCE SHEET				
251 LONG TERM DEPT ADVANCE FROM WALKER HOUSE 003	945,374	1,271,572	1,271,572	1,138,645
EXPENDITURES 4120				
020 PROFESSIONAL SERVICES	179,887	150,000	150,000	139,000
500 INTEREST ON DEBT WALKER HOUSE FUND 003	179,426	143,422	143,422	110,414
565 COSTCO PARKING LOT LEASE	647,770	726,846	726,846	404,565
Total Expenditures	1,952,457	2,291,840	2,291,840	1,792,624
FUND BALANCE OFFSET - EXPENSE TO INCREASE DEBT RESTRICTED FUND BALANCE	141,182 (1,150,039)	109,889 (1,258,644)	109,889 (1,187,999)	81,828 (1,187,999)
Total Estimated Requirements and Restricted Fund Balance	802,418	1,033,196	1,103,841	604,625

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**

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
REDEVELOPMENT OBLIGATION RETIREMENT FUND 39				
RESTRICTED FUND BALANCE	1,351,055	1,382,501	1,705,567	1,705,567
REVENUE				
370 RETIREMENT OBLIGATION PAYMENTS	2,104,451	2,181,951	2,143,990	1,710,796
Total Revenue	2,104,451	2,181,951	2,143,990	1,710,796
Total Available Funds	3,455,506	3,564,452	3,849,557	3,416,363
EXPENDITURES				
099 TRANSFER OUT TO SUCCESSOR AGENCY FUND 038	1,749,939	2,181,951	2,143,990	1,710,796
Total Expenditures	1,749,939	2,181,951	2,143,990	1,710,796
RESTRICTED FUND BALANCE	1,705,567	1,382,501	1,705,567	1,705,567
Total Estimated Requirements and Restricted Fund Balance	3,455,506	3,564,452	3,849,557	3,416,363

FUND 40 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

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

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
COMMUNITY DEVELOPMENT BLOCK GRANT FUND 40				
RESTRICTED FUND BALANCE	-	-	-	-
CARRY OVER PROGRAM INCOME	-	-	-	-
REVENUES				
359 FEDERAL GRANTS	183,977	171,220	171,220	211,808
Total Revenue	183,977	171,220	171,220	211,808
Total Available Funds	183,977	171,220	171,220	211,808
EXPENDITURES				
819 CDBG SERVICES	34,438	27,395	27,395	40,361
820 HOUSING REHABILITATION	146,324	133,825	133,825	161,447
858 CDBG PROGRAMS	3,215	10,000	10,000	10,000
Total Expenditures	183,977	171,220	171,220	211,808
RESTRICTED FUND BALANCE	-	-	-	-
Total Estimated Requirements and Restricted Fund Balance	183,977	171,220	171,220	211,808

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

This fund is for the administration of the State COPS grant. The program provides for supplemental money for law enforcement. The past several years the City has used the funds to fund a portion of the School Resource Officer and the Supplemental Sergeant position, directed patrol and miscellaneous equipment. The budget proposes continuing with those expense items again this year. In addition, the City will contract with the Sheriff's Department for two license plate reader cars to be deployed in the City.

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

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
CITIZEN'S OPTION FOR PUBLIC SAFETY FUND 41				
RESTRICTED FUND BALANCE	199,982	202,267	208,985	183,256
REVENUES				
341 USE OF MONEY & PROPERTY	1,119	1,000	1,000	1,000
358 MISC GRANTS (COPS)	161,285	150,000	165,271	165,000
Total Revenue	162,404	151,000	166,271	166,000
Total Available Funds	362,386	353,267	375,256	349,256
EXPENDITURES				
020 PROFESSIONAL SERVICES	110,374	125,000	125,000	125,000
038 EQUIPMENT	39,580	45,000	55,000	55,000
434 EMPLOYEE TRAINING	3,447	20,000	12,000	12,000
Total Expenditures	153,401	190,000	192,000	192,000
RESTRICTED FUND BALANCE	208,985	163,267	183,256	157,256
Total Estimated Requirements and Restricted Fund Balance	362,386	353,267	375,256	349,256

FUND 53 - GOLF COURSE

The Golf Course fund receives revenue from the San Dimas Canyon Golf Course and clubhouse leases. The ongoing expenditures are for utilities, audit services and incidental maintenance. The largest expense is for interest on prior loan payments to the City for the original acquisition of the golf course. In 2013 the City refinanced the loan changing the terms of the loan. The loan repayment, budgeted at \$180,000 this year, is the remaining balance available after all expenses. The revenues are budgeted at about the same levels as the last two years. Expenditures are consistent with last year with the exception of water. The most variable expense is water. The City's contribution towards water expense is capped at \$95,000 per year. The lease operator contributes \$160,000 per year towards the expense. If the actual annual expense is less than those two contributions the excess will be carried over in a reserve to be used for future water expenses. It is anticipated that the water expense will exceed the annual contributions and thus draw from the water expense reserves.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
GOLF COURSE FUND 53				
ASSIGNED FB RECEIVABLES OVER PAYABLES	(48,121)			
ASSIGNED FB RESTRICTED FOR CAPITAL	203,275	557,396	596,157	902,157
ASSIGNED FB RESTRICTED FOR GC WATER/IMP	464,319	464,319	466,912	466,912
	667,594	1,021,715	1,063,069	1,369,069
REVENUES				
341 USE OF MONEY & PROPERTY	883,056	779,000	798,000	799,000
369 CONTRIBUTIONS	160,000	160,000	160,000	160,000
Total Revenue	1,043,056	939,000	958,000	959,000
Total Available Funds	1,507,375	1,403,319	1,424,912	1,425,912
EXPENDITURES (4410)				
021 TRAVEL & MEETING	-	200	-	-
022 UTILITIES	270,240	292,800	292,800	292,800
023 CONTRACT SERVICES	284	4,000	1,000	57,000
026 INTEREST PAYMENTS	163,242	335,000	358,200	302,200
Total Expenditures	433,766	632,000	652,000	652,000
ASSIGNED FB RECEIVABLES OVER PAYABLES	45,965	-	-	-
ASSIGNED FUND BALANCE CAPITAL	596,157	864,396	902,157	1,209,157
ASSIGNED FB RESTRICTED FOR GC WATER/IMP	466,912	464,319	466,912	466,912
Assigned Capital Fund Balance	1,109,034	1,328,715	1,369,069	1,676,069
Total Estimated Requirements and Assigned Fund Balance	1,029,923	1,496,396	1,554,157	1,861,157

FUND 70 - EQUIPMENT REPLACEMENT

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

Significant capital equipment purchases and budget changes include:

- Cargo Van Ramp - \$10,000
- Computer Equipment & Server/ Desktop Update - \$25,000
- Asset Management System - \$150,000
- Portable Welder - \$13,500
- Walk Behind Roller - \$16,000
- Citywide Camera System- \$40,000

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
EQUIPMENT REPLACEMENT FUND 70				
ASSIGNED FUND BALANCE	104,218	968,489	1,366,663	877,042
REVENUE				
391 SALE OF PROPERTY	16,788	15,000	20,940	-
500 TRANSFER IN FROM THE GENERAL FUND 001	1,334,932	-	-	-
Total Revenue	1,351,720	15,000	20,940	-
Total Available Funds	1,455,938	983,489	1,387,603	877,042
EXPENDITURES (4314)				
039 VEHICLES/RIDING EQUIPMENT & OUTFITTING	-	-	197,561	10,000
041 CAPITAL OUTLAY (TECHNOLOGY & EQUIPMENT)	89,275	34,968	313,000	261,500
Total Expenditures	89,275	34,968	510,561	271,500
ASSIGNED FUND BALANCE	1,366,663	948,521	877,042	605,542
Total Estimated Requirements and Assigned Fund Balance	1,455,938	983,489	1,387,603	877,042

FUND 71 - AIR QUALITY MANAGEMENT DISTRICT (AQMD)

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

- Carb Compliant Street Sweeper - \$250,000 – To purchase sweeper to be utilized to clean catch basin filters, catch basins, special sweeping routes and emergency cleanups. Other funding sources includes: Measure W funds

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
AQMD FUND 71				
RESTRICTED FUND BALANCE	266,044	255,543	299,567	344,567
REVENUE				
341 USE OF MONEY & PROPERTY	1,063	2,000	2,000	2,000
358 MISC GRANTS (AQMD ENTITLEMENTS)	32,460	45,000	45,000	45,000
Total Revenue	33,523	47,000	47,000	47,000
Total Available Funds	299,567	302,543	346,567	391,567
EXPENDITURES (4190)				
041 CAPITAL OUTLAY	-	100,000	-	386,131
EXPENDITURES (5000)				
099 TRANSFER OUT TO THE GENERAL FUND 001	-	2,000	2,000	2,000
Total Expenditures	-	102,000	2,000	388,131
RESTRICTED FUND BALANCE	299,567	200,543	344,567	3,436
Total Estimated Requirements and Restricted Fund Balance	299,567	302,543	346,567	391,567

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 \$258,000 – Expenditures for the City subsidized San Dimas Dial-A-Cab service.
- Get About Services – Budget amount \$205,275 – Approximately the same as last year.
- Recreational Transit – \$85,000 – Transit services for adult, family and teen recreation excursions and is the same as last year.
- Bus Stop Enhancement - \$44,000 funds will be used to replace City's existing wooden bus shelter standard is ageing, difficult to maintain, and fabricated site specific. The cost to upgrade the bus stop amenities will increase safety, decrease maintenance cost, and provide a quality experience for San Dimas residents. Other Funding sources: Infrastructure Funds
- Bus Stop Maintenance – The budget allocated of \$100,000 will be used to sanitize & maintain bus stops throughout the city to increase durability, safety and provide a quality experience for San Dimas residents for many years to come.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
PROP A TRANSIT FUND 72				
RESTRICTED FUND BALANCE	1,120,772	694,410	1,628,449	4,256,813
REVENUE				
312 SALES TAXES (PROP A)	857,214	829,564	829,564	992,810
341 USE OF MONEY AND PROPERTY	5,188	5,000	5,000	5,000
391 SALE OF PROPERTY & EQUIPMENT			3,301,869	
395 OTHER SOURCES OF REVENUE	3,673	2,500	2,500	2,500
Total Revenue	866,075	837,064	4,138,933	1,000,310
Total Available Funds	1,986,847	1,531,474	5,767,382	5,257,123
EXPENDITURES (4120)				
Publications & Dues/SCVOG (4120-016-000)	977	3,500	3,500	3,500
Administration (4120-020-072)	70,703	100,000	100,000	100,000
Audit (4120-020-521)	-	2,400	2,400	2,400
EXPENDITURES (4125)				
433 GET ABOUT SERVICES	141,015	205,275	205,275	205,275
434 RECREATIONAL TRANSIT	10,596	85,000	70,700	85,000
442 SR. HANDICAP BUS BUYDOWN	4,000	10,000	10,000	10,000
445 DIAL A CAB	88,423	258,000	258,000	258,000
453 PARK & RIDE	41,209	25,000	800,694	25,000
455 BUS STOPS	1,475	60,000	60,000	100,000
EXPENDITURES (4841)				
691 BUS STOP ENHANCEMENTS	-	-	-	44,000
Total Expenditures	358,398	749,175	1,510,569	833,175
RESTRICTED FUND BALANCE	1,628,449	782,299	4,256,813	4,423,948
Total Estimated Requirements and Restricted Fund Balance	1,986,847	1,531,474	5,767,382	5,257,123

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:

- Lonehill Ave. \$46,500 for the repair of Lonehill Ave. Street project. Additional funding from Measure M in the amount of 278,211 and \$117,775 from RMRA funds for a total project cost of \$1,750,000 projected

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

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
PROP C TRANSIT FUND 73				
RESTRICTED FUND BALANCE	2,401,627	399,062	2,793,040	659,341
REVENUE				
312 SALES TAX (PROP C)	711,041	688,101	688,101	823,510
341 USE OF MONEY & PROPERTY	9,426	10,000	10,000	10,000
Total Revenue	720,467	698,101	698,101	833,510
Total Available Funds	3,122,094	1,097,163	3,491,141	1,492,851
EXPENDITURES (4120)				
020 PROFESSIONAL SERVICES	20,535	50,000	50,000	100,000
EXPENDITURES (4125)				
453 GOLDLINE ART IMPROVEMENTS	-	-	20,000	-
EXPENDITURES (4841)				
041 CAPITAL OUTLAY	1,500	1,800	1,800	72,000
554 PAVEMENT	-	-	40,000	-
557 VIA VERDE AVE.	13,745	-	1,900,000	-
601 LONE HILL AVE.	-	700,000	700,000	46,500
639 BADILLO ST.	-	-	120,000	-
667 COVINA BLVD.	293,274	-	-	-
Total Expenditures	329,054	751,800	2,831,800	218,500
RESTRICTED FUND BALANCE	2,793,040	345,363	659,341	1,274,351
Total Estimated Requirements and Restricted Fund Balance	3,122,094	1,097,163	3,491,141	1,492,851

FUND 74 – MEASURE R TRANSIT

In November 2008 voters passed Measure R, a ½ cent sales tax increase in Los Angeles County to finance new transportation projects and programs and accelerate many of those already in the pipeline. The increase in sales tax became effective July 1, 2009. Similar to Prop A and C funds the city receives and annual local share. The funds are restricted to use on transportation related programs and projects including street improvements.

- **Pavement Preservation - \$84,000** The pavement preservation funds are focused to maximize the benefit and extend the pavement life. Pavement preservation techniques include Slurry and Crack Sealing of streets, thin overlays, and removal of patches of failed pavement. Other Funding Sources include: Gas Tax Fund
- **Badillo Et Al Street Improvements - \$55,000** The project will consist of removal and replacement of pavement sections, removal and replacement of damaged sidewalks, driveways, upgrade of curb ramps to meet ADA requirements, and traffic signal upgrades/enhancements. Projects Other funding Sources: Gas Tax, Infrastructure Fund, City Wide Lighting District and Prop C Funds

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
MEASURE R TRANSIT FUND 74				
RESTRICTED FUND BALANCE	1,557,033	536,132	1,885,887	526,325
REVENUE				
312 SALES TAX (MEASURE R)	533,195	516,076	516,076	617,632
341 USE OF MONEY & PROPERTY	7,007	5,000	5,000	5,000
Total Revenue	540,202	521,076	521,076	622,632
Total Available Funds	2,097,235	1,057,208	2,406,963	1,148,957
EXPENDITURES (4841)				
554 PAVEMENT	-	84,000	185,091	84,000
557 VIA VERDE AVENUE	28,540	-	500,000	-
616 STREET MAINTENANCE	378	75,000	149,622	-
639 BADILLO	-	-	55,000	55,000
640 VIA VAQUERO	9,075	-	590,925	-
642 EATON ROAD	-	400,000	400,000	-
667 COVINA BLVD.	173,355	-	-	-
Total Expenditures	211,348	559,000	1,880,638	139,000
RESTRICTED FUND BALANCE	1,885,887	498,208	526,325	1,009,957
Total Estimated Requirements and Restricted Fund Balance	2,097,235	1,057,208	2,406,963	1,148,957

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

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
OPEN SPACE MAINTENANCE FUND 75				
RESTRICTED FUND BALANCE BOULEVARD	6,649	7,229	5,531	860
RESTRICTED FUND BALANCE NORTHWOODS	4,463	(4,510)	(6,643)	(860)
TOTAL RESTRICTED FUND BALANCE	11,112	2,719	(1,112)	-
REVENUES				
371 ASSESSMENTS	43,246	44,500	44,500	46,638
500 TRANSFERS FRO THE GENERAL FUND 001	-	12,408	27,489	5,974
Total Revenue	43,246	56,908	71,989	52,612
Total Available Funds	54,358	59,627	70,877	52,612
EXPENDITURES				
BOULEVARD (4440)				
020 PROFESSIONAL SERVICES	4,622	5,345	5,345	5,907
022 UTILITIES	6,560	5,915	10,665	12,565
Sub-total Boulevard	11,182	11,260	16,010	18,472
NORTHWOODS (4443)				
020 PROFESSIONAL SERVICES	20,141	23,822	30,322	20,442
022 UTILITIES	24,147	24,545	24,545	13,698
Sub-total Northwoods	44,288	48,367	54,867	34,140
Total Expenditures	55,470	59,627	70,877	52,612
RESTRICTED FUND BALANCE BOULEVARD	5,531	6,469	860	-
RESTRICTED FUND BALANCE NORTHWOODS	(6,643)	(6,469)	(860)	-
TOTAL RESTRICTED FUND BALANCE	(1,112)	-	-	-
Total Estimated Requirements and Restricted Fund Balance	54,358	59,627	70,877	52,612

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 4 years ago. In FY 2023-24, we anticipate receiving \$699,983. Projects include:

- Lonehill Ave - \$278,211 for the repair of Lonehill Ave. Street project. Additional funding from Prop C in the amount of \$46,500 and \$117,775 from RMRA funds for a total project cost of \$1,750,000
- Arrow Highway from Valley Center to East City Limit (Design) - \$125,000 will be used towards the design cost of this project

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
MEASURE M FUND 76				
RESTRICTED FUND BALANCE	1,768,041	965,833	2,096,499	1,199,739
REVENUE				
312 SALES TAX (MEASURE M)	603,371	584,886	584,886	699,983
341 USE OF MONEY & PROPERTY	7,911	5,000	5,000	5,000
Total Revenue	611,282	589,886	589,886	704,983
Total Available Funds	2,379,323	1,555,719	2,686,385	1,904,722
EXPENDITURES				
554 PAVEMENT	108	-	-	125,000
557 VIA VERDE AVE.	-	-	690,000	-
601 LONE HILL	-	430,000	32,926	278,211
640 VIA VAQUERO	-	-	150,000	-
641 DERBY KENT	9,250	-	90,750	-
642 EATON ROAD	-	500,000	500,000	-
667 COVINA BLVD.	266,436	-	-	-
929 SAN DIMAS AVE.	7,030	30,000	22,970	-
Total Expenditures	282,824	960,000	1,486,646	403,211
RESTRICTED FUND BALANCE	2,096,499	595,719	1,199,739	1,501,511
Total Estimated Requirements and Restricted Fund Balance	2,379,323	1,555,719	2,686,385	1,904,722

FUND 77 – ROAD MAINTENANCE REHAB

In 2017 the State legislature approved a new state-wide transportation funding program by adoption of SB 1. The revenue is generated by increases in the gas tax and vehicle license fee. There is a local return formula component. The City's share is anticipated to be \$863,775 next year. A requirement of these funds is that they are allocated to specific identified projects. In FY 2023 -24 the City has identified the Lone Hill and Via Vaquero as projects for use of these funds.

- Lonehill Ave. \$117,775 for the repair of Lonehill Ave. Street project. Additional funding from Prop C in the amount of \$46,500 and 278,111 from Measure M funds for a total project cost of \$1,750,000
- Bonita Ave Design - \$55,000 This project will provide design of pavement rehabilitation and striping improvements on Bonita Avenue from San Dimas Ave to the eastern City limits (Puddingstone Channel).
- Via Vaquero E/ of San Dimas Ave - \$400,000 budget to be used to reconstruct pavement
- Cataract/Dalepark Re-pavement project –\$400,000 budget for this project will consist of removal and replacement of pavement sections and concrete additional funding sources include Gas Tax and Infrastructure funds total project cost of \$571,000

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
ROAD MAINT. REHAB ACT FUND 77				
RESTRICTED FUND BALANCE	1,308,405	646,692	1,427,184	-
REVENUE				
312 SALES TAX (RMRA LOCAL RETURN)	689,815	775,087	757,830	863,775
341 USE OF MONEY & PROPERTY	5,024	9,000	9,000	9,000
Total Revenue	694,839	784,087	766,830	872,775
Total Available Funds	2,003,244	1,430,779	2,194,014	872,775
EXPENDITURES				
554 PAVEMENT	-	-	-	300,000
601 LONE HILL	26,060	530,000	564,014	117,775
637 GLADSTONE/PEARLANNA & BILLOW	-	600,000	600,000	-
640 VIA VAQUERO	-	-	300,000	400,000
641 DERBY KENT	-	-	400,000	-
642 EATON ROAD	-	150,000	180,000	-
660 BONITA AVE.	-	75,000	75,000	55,000
667 COVINA BLVD.	550,000	-	-	-
929 GLADSTONE	-	75,000	75,000	-
Total Expenditures	576,060	1,430,000	2,194,014	872,775
RESTRICTED FUND BALANCE	1,427,184	779	-	-
Total Estimated Requirements and Restricted Fund Balance	2,003,244	1,430,779	2,194,014	872,775

FUND 78 – MEASURE W

The revenue for this fund is derived from a voter approved special tax levy collected annually on parcels within the Los Angeles County Flood Control District. The tax is levied at a rate of 2.5 cents per square foot of impermeable area, except as exempted. The fund is anticipated to generate \$598,000 per year for Storm Water infrastructure projects, operations and maintenance. Budget Highlights include:

- Lone Hill Park Design – \$800,000 to design storm water capture systems and other park enhancements.
- Professional NPDES pollutant monitoring and reporting as required under the guidelines of the permit - \$315,000
- Catch Basin Grates & Filters – Under the MS4 Permit, the City is required to clean catch basins a number of times annually. The number of cleanings is based on the trash/sediment loading of the catch basin. Total Budget \$230,000
- Carb Compliant Street Sweeper \$250,000 will be used to clean catch basin filters, catch basins emergency cleanups and special sweeping routes. Other Funding Sources: AQMD Funds

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
MEASURE W FUND 78				
RESTRICTED FUND BALANCE	401,460	1,490,675	871,807	1,602,543
REVENUE				
311 PROPERTY TAX (SAFE CLEAN WATER)	593,646	600,000	597,016	598,000
341 USE OF MONEY & PROPERTY	3,572	5,000	5,000	5,000
359 STATE GRANT	-	-	900,000	-
Total Revenue	597,218	605,000	1,502,016	603,000
Total Available Funds	998,678	2,095,675	2,373,823	2,205,543
EXPENDITURES (4120/4341/4841)				
039 VEHICLES/RIDING EQUIPMENT & OUTFITTING	-	-	-	250,000
020 PROFESSIONAL SERVICES	-	-	-	-
024 NPDES	126,871	308,093	491,280	315,000
813 STORM DRAINS	-	90,000	180,000	230,000
601 LONE HILL PARK (DESIGN)	-	900,000	100,000	800,000
Total Expenditures	126,871	1,298,093	771,280	1,595,000
RESTRICTED FUND BALANCE	871,807	797,582	1,602,543	610,543
Total Estimated Requirements and Restricted Fund Balance	998,678	2,095,675	2,373,823	2,205,543

FUND 100 – CAPITAL ASSETS RESERVE

Funds are transferred into fund 100 from the General Fund in order to build up over time the financial capital necessary to replace and maintain future identified and scheduled City Facility and Infrastructure projects. Fiscal Year 2023-24 contribution of \$1,595,000

- Replacement vehicles - \$280,851 to replace vehicles that have reached the end of their useful life.
- Technology and Equipment replacements - \$4,000 to replace City cell phones and tablets that have reached the end of their useful life.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
Capital Assets Reserve 100				
RESTRICTED FUND BALANCE	-	6,500,000	6,500,000	6,215,150
REVENUE				
500 TRANSFERS IN FROM THE GENERAL FUND 001	6,500,000	-	-	1,595,000
Total Revenue	6,500,000	-	-	1,595,000
Total Available Funds	6,500,000	6,500,000	6,500,000	7,810,150
EXPENDITURES (4314)				
039 VEHICLES/RIDING EQUIPMENT & OUTFITTING	-	311,851	280,851	601,000
041 CAPITAL OUTLAY	-	-	4,000	203,500
Total Expenditures	-	325,351	284,851	804,500
RESTRICTED FUND BALANCE	6,500,000	6,174,649	6,215,150	7,005,650
Total Estimated Requirements and Restricted Fund Balance	6,500,000	6,500,000	6,500,000	7,810,150

FUND 101 – AMERICAN RESCUE PLAN ACT

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

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

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
ARPA FUND 101				
RESTRICTED FUND BALANCE	-	1,793,534	2,051,110	3,408,450
REVENUE				
359 FEDERAL GRANT (ARPA)	4,021,430	4,021,429	4,021,429	-
Total Revenue	4,021,430	4,021,429	4,021,429	-
Total Available Funds	4,021,430	5,814,963	6,072,539	3,408,450
EXPENDITURES (4150)				
434 EMPLOYEE TRAINING	6,222	-	-	-
EXPENDITURES (4190)				
010 ADVERTISING	-	-	-	67,000
014 INSURANCE	-	-	-	679,752
020 PROFESSIONAL SERVICES	539,752	402,462	589,517	410,782
030 COMPUTER SUPPLIES	-	-	-	-
035 TECHNOLOGY SUBSCRIPTIONS & LICESENSES	-	312,004	313,584	360,052
038 EQUIPMENT (PUBLIC ACCESS)	7,597	15,000	15,000	-
EXPENDITURES (4210)				
020 PROFESSIONAL SERVICES (PUBLIC SAFETY CONTRACT LAW	735,634	590,331	590,331	1,250,000
413 ANIMAL CONTROL SERVICES	-	-	-	224,783
EXPENDITURES (4310)				
020 PROFESSIONAL SERVICES	199,293	644,620	213,000	348,200
EXPENDITURES (4311)				
020 PROFESSIONAL SERVICES	72,140	70,000	70,000	-
EXPENDITURES (4314)				
041 CAPITAL OUTLAY	-	127,000	83,755	-
EXPENDITURES (4342)				
020 PROFESSIONAL SERVICES	-	-	-	65,000
EXPENDITURES (4410)				
023 CONTRACT SERVICES	60,777	87,630	78,830	76,520
041 CAPITAL OUTLAY	7,000	-	-	-
EXPENDITURES (4411)				
023 CONTRACT SERVICES	67,850	114,697	49,697	74,680
EXPENDITURES (4412)				
023 CONTRACT SERVICES	53,469	53,920	53,920	55,230
041 CAPITAL OUTLAY	1,045	-	-	-
EXPENDITURES (4414)				
020 PROFESSIONAL SERVICES	-	-	-	44,814
023 CONTRACT SERVICES	93,876	103,000	103,000	103,000
EXPENDITURES (4420)				
RECREATION PROGRAMS	52,098	148,865	122,515	-
EXPENDITURES (4430)				
023 CONTRACT SERVICES	80,567	182,045	100,940	68,020
EXPENDITURES (4841)				
927 HORSE THEIF CANYON PARK	-	280,000	280,000	75,000
Total Expenditures	1,970,320	3,131,574	2,664,089	3,902,833
RESTRICTED FUND BALANCE	2,051,110	2,683,389	3,408,450	(494,383)
Total Estimated Requirements and Restricted Fund Balance	4,021,430	5,814,963	6,072,539	3,408,450

FUND 113 – HOUSING AUTHORITY

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

- Capital Improvements to the Charter Oak Mobile Home Park - \$1,000,000
- Infrastructure Capital Improvements - \$250,000
- Staffing
 - Due to the increase in housing needs, the budget includes salary and benefit costs for staffing that work solely on housing matters which includes a Housing Manager, Senior Management Analyst and Administrative Aide. This upcoming fiscal year 2023-24, will reflect an additional position, the Housing Services Coordinator.

CITY OF SAN DIMAS
ANNUAL CAPITAL AND OPERATING BUDGET

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED ESTIMATE	2023-24 ADOPTED BUDGET
Housing Authority Trustee Administration Fund 113				
RESTRICTED FUND BALANCE	5,351,810	5,421,499	5,675,830	6,154,033
REVENUE				
341 USE OF MONEY & PROPERTY	1,858,491	1,820,000	1,820,000	1,825,000
369 REIMBURSEMENT (BOND DEBT)	-	-	487,918	-
Total Revenue	1,858,491	1,820,000	2,307,918	1,825,000
Total Available Funds	7,210,301	7,241,499	7,983,748	7,979,033
EXPENDITURES (4120)				
012 Car Allowance	-	3,000	-	3,000
014 INSURANCE	11,100	11,972	11,972	15,000
020 PROFESSIONAL SERVICES	605,698	1,570,000	850,000	1,570,000
033 SPECIAL DEPARTMENTAL SUPPLIES			-	1,000
049 DEBT SERVICE PAYMENT	486,306	487,918	487,918	486,688
101 FULL TIME PERSONNEL SALARIES	102,722	131,175	131,175	215,871
200 EMPLOYEE BENEFITS	28,644	48,650	48,650	82,500
506 OPERATION OF PROPERTY	300,000	300,000	300,000	550,000
Total Expenditures	1,534,471	2,552,715	1,829,715	2,924,059
RESTRICTED FUND BALANCE	5,675,830	4,688,784	6,154,033	5,054,974
Total Estimated Requirements and Restricted Fund Balance	7,210,301	7,241,499	7,983,748	7,979,033



THIS PAGE IS INTENTIONALLY LEFT BLANK

GLOSSARY OF TERMS



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

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

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

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

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

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

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

Capital 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.

RESOLUTION 2023-44

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN DIMAS, COUNTY OF LOS ANGELES, ADOPTING A BUDGET FOR FISCAL YEAR 2022-23

WHEREAS, the City Manager has presented to the San Dimas City Council a proposed budget for Fiscal Year July 1, 2023-June 30 ,2024; and

WHEREAS, the City Council of the City of San Dimas has conducted a public meeting on April 25, 2023 and on May 23,2023, to consider the Fiscal Year 2023-24 budget document; and

WHEREAS, the City Council of the City of San Dimas has concluded its review and intends to approve and adopt the Fiscal Year 2023-24 budget for the City and the Capital Improvement Program.

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

SECTION 1. The proposed Fiscal Year 2023-24 budget document entitled "2023-24 Operating and Capital Improvement Program Budget" and filed with the City Clerk with an expenditure budget of \$53,045,921, as prepared and submitted by the City Manager and as modified by the City Council, is hereby approved, adopted, and appropriated.

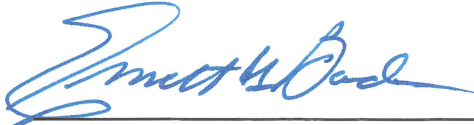
SECTION 2. The City Council recognizes that the proposed 2023-24 budget will require adjustments from time to time, and accordingly, the City Manager or his designee is authorized to act in accordance with established budget policies and procedures.

SECTION 3. That the City Clerk is instructed to forward a copy of the Resolution and the Fiscal Year 2023-24 Budget to the Auditor/Controller of the County of Los Angeles, in accordance with Section 53901 of the Government Code.

SECTION 4. The City Council authorizes the City Manager or his designee to correct any identified errors and omissions in the proposed 2023-24 budget document entitled "2023-24 Operating and Capital Improvement Program Budget" that relates to supporting information, descriptions, graphics, charts, definitions or spelling errors.

SECTION 10. The City Clerk shall certify as to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 27th, day of June 2023.



Emmett G. Badar, Mayor

ATTEST:



Debra Black, City Clerk

I, Debra Black, City Clerk, hereby certify that Resolution 2023-44 was adopted by the City Council of San Dimas at its regular meeting of June 27th, 2023 by the following vote:

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



Debra Black, City Clerk