

# *City of San Dimas*

*California*



*2021-22*

*Operating & Capital Improvement  
Program Budget*





**THE FISCAL YEAR 2021-22**

**ANNUAL BUDGET**

**FOR THE CITY OF SAN DIMAS, CALIFORNIA**

**CITY COUNCIL**

Emmett Badar, Mayor

Eric Weber, Mayor Pro Tem

Ryan Vienna

John Ebner

Denis Bertone

**CITY OFFICIALS**

Chris Constantin, City Manager

Brad McKinney, Assistant City Manager

Henry Noh, Director of Community Development Services

Shari Garwick, Director of Public Works

Scott Wasserman, Director of Parks & Recreation

Michael O'Brien, Director of Administrative Services/City Treasurer

Debra Black, City Clerk

Jeff Malawy, City Attorney

**City Commissions**

Development Plan & Review Board

Planning Commission

Public Safety Commission

Equestrian Commission

Parks & Recreation Commission

Golf Course Advisory Committee

Senior Citizens Commission



**City Council**

Emmett Badar, Mayor  
Eric Weber, Mayor Pro Tem  
Denis Bertone  
John Ebner  
Ryan A. Vienna

**City Manager**

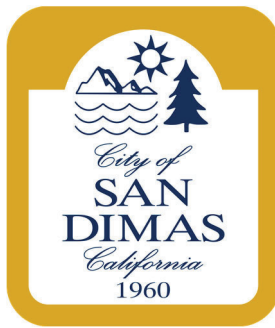
Chris Constantin

**Assistant City Manager**

Brad McKinney

**City Attorney**

Jeff Malawy



**Director of  
Administrative Services**  
Michael O'Brien

**Director of  
Community Development**  
Henry K. Noh

**Director of Parks and  
Recreation**  
Scott Wasserman

**Director of Public Works**  
Shari Garwick

## **FISCAL YEAR 2021-22 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 2020-2021. This budget, as has been the case for initial budgets over the last two years, reflects a budget anticipating the use of General Fund reserves to support operations and capital funding. The pandemic has forced the City to adjust to a new reality of uncertainty and retraction. The 2020-21 budget implemented that reality, and now, we must be thoughtful in how we proceed forward.

The 2021-22 budget reflects the reopening of City operations and restoration of reduced programs and services. While new leadership came onboard during 2021, this budget does not reflect a substantial change from planned activity except for anticipating impacts with the Gold Line extension, evaluating internal operations, building operational redundancies, and starting the path towards fiscal planning and sustainability.

The City's financial future is a top priority, and 2021-22 is intended to be a year where City staff will begin more detailed review of City operations, capital, and strategic planning to identify a fiscally prudent path towards sustainability. The City will support a Quality of Life taskforce which will help focus activity on a common goal of keeping San Dimas a wonderful place to live, work and recreate.

I am fortunate to be a part of this amazing City at a time where we are at a crossroads. Our City has been transitioning into a medium-sized city, and we must ensure we respond going forward in a multi-year fashion. We must understand and smartly adjust to the inevitable challenges ahead, take advantage of strategic opportunities, and ensure we remain accountable to our citizens.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Chris Constantin', written over a horizontal line.

Chris Constantin  
City Manager



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# ORGANIZATIONAL INFORMATION



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- BUDGET MESSAGE
- ORGANIZATIONAL CHART
- BUDGETED PERSONNEL
- SAN DIMAS DEMOGRAPHICS
- CITY OF SAN DIMAS SITE MAP





# *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.

*Adopted December 9, 1986*



# *California Society of Municipal Finance Officers*

*Certificate of Award*

## *Operating Budget Excellence Award Fiscal Year 2020-2021*

*Presented to the*

*City of San Dimas*

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

*January 31, 2021*



*Marcus Pimentel*

*Marcus Pimentel  
CSMFO President*

*Michael Manno*

*Michael Manno, Chair  
Recognition Committee*

*Dedicated Excellence in Municipal Financial Reporting*



**CITY OF SAN DIMAS  
ANNUAL CAPITAL AND OPERATING BUDGET  
FISCAL YEAR 2021-22  
BUDGET MESSAGE**

Since 2019-20, every city in the United States has been impacted and has adjusted to the realities of a pandemic world. During this time, the COVID-19 pandemic impacted revenues and revenue projections for fiscal years 2019-20 and 2020-21 due to business shutdowns and stay at home orders.

*Deficits Predicted.*

In the budgets for 2019-20 and 2020-21, the City Council approved budgets projecting deficits of approximately \$1.4 million and \$1.9 million, respectively. Since the pandemic started in 2019-20, City staff estimated that initially approved revenues would be severely impacted due to the closure starting in March 2020. Thus, in 2019-20, the City Council approved reductions in operations to soften the financial blow to the City with three months left in the fiscal year.

Longer term deficits include underfunding of over \$300 million in infrastructure assets, liabilities for pensions, other post-employment benefits of over \$14 million, and undefined deficits for capital assets not fully evaluated - including building and park maintenance, tree, sidewalk, and other public assets. With the introduction of a new asset management system, City staff will work towards documenting the capital funding deficits existing for our current City capital assets.

*Response to Pandemic Narrowed Projected Losses.*

Staff discussed the revenue outlook, and a preliminary budget was presented to the City Council on May 27, 2021. At the time, City staff estimated the City would finish 2019-20 and 2020-21 with positive General Fund balance impacts of \$201,482 and \$759,212, respectively. The change reflected positive developments in various revenue sources, reductions in operational expenditures, and vacancy savings.

Today, we are approaching an anticipated June 15, 2021 target date to remove the last of the substantial restrictions implemented during the pandemic, have reached a substantial percentage of the community being vaccinated, and are experiencing the lowest infection rates since March 2020. It is time to establish normalcy to operations.

*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.

As the new City Manager appointed in January 2021, I see the need for organizational improvements in quality of life, operations, and in how we approach the budgetary decisions. Some of these changes are easier to implement in the short term, such as the following which have been implemented or are currently in process:

- Reducing the impact of accidents and traffic violations through the restoration of the City's traffic motor unit,

- Reorganizing the City's Administrative Services Department and solidifying the City's leadership team to provide stronger command and control redundancy for City operations, and
- Implementing a proven Customer Service Request system that leverages technology and aligns every part of the organization towards serving the needs of our residents.

Some changes will require more thoughtful evaluation, resource investment, and implementation approaches, which may include:

- Moving to 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 mix of employee classifications, compensation, and personnel rules to facilitate a competitive workforce, redundancies, and most importantly, a financially sustainable workforce structure,
- Stabilizing and smoothing the City's approach to capital replacement to ensure funding is available at the time a replacement is necessary without resulting in an abnormal impact to current year resources, and
- Aligning community expectations in infrastructure investment to the resources necessary to maintain and improve capital improvements in an efficient and effective manner.

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

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

It is important to make the changes necessary, but after the impacts of the pandemic, it is also crucial to restore a sense of normalcy. Ambiguity, change, and high levels of stress on City staff, the community, and the City operations has and will continue to impact the City. It is anticipated that research over the coming decade will shed more light on how the pandemic had long lasting positive, and unfortunately, negative effects on people and systems. Thus, to minimize adding to unnecessarily adding to the ambiguity and change in 2021-22, I am recommending a budget which restores operations to pre-pandemic levels where feasible and ensures that we put the City back on track to put the pandemic behind us.

## *2021-22 Budget Outlook*

The proposed 2021-22 budget includes deficit spending but is anticipated to maintain a General Fund reserve balance of 70%. The General Fund represents the substantial portion of City operations, and as such, remains a primary focus in budget discussions.

### General Fund Activity

In considering the revenue minus expenditures, the City projects the City will end 2020-21 and 2021-22 with positive changes in General Fund balances for \$3,160,234 and \$1,929,064, respectively. From this change, we must adjust for the transfer of General Fund resources to support operations in other funds. In both current and next fiscal years, this support results the overall General Fund deficit spending. In most cases, the General Fund is supporting capital improvements.

The General Fund deficits discussed above result in the City having to dip into General Fund reserves. 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, this funding helped the City maintain its 70% reserve balance target. We cannot expect this funding to continue and must continue looking at approaches to steer towards financial sustainability.

The proposed budget includes some substantial changes from the preliminary budget presented on May 27, 2021. The major change relates to the funding required for the City's Municipal Yard move. City staff has reduced the allocation for the Municipal Yard from \$1.8 million down to \$500,000 to reflect an alternate approach to the parking needs of the Gold Line. This change also avoids an estimated \$20 million plus financial impact into the future for the relocation and reconstruction of a new Municipal Yard. Overall, this late development is an incredible opportunity to not just avoid a substantial general taxpayer cost, but also dramatically increases the parking availability to the downtown core. This presents an economic development opportunity to jumpstart the City's longer-range plans for a Downtown Specific Plan.

### Opportunity to Change How We Budget for Capital Infrastructure

Since the Municipal Yard investment for 2021-22 became unnecessary, the onetime funding from the American Rescue Plan also offers an opportunity to change how the City budgets for infrastructure and capital replacement. Currently, the City pays-as-it-goes. This means that when the City needs a \$100,000 capital replacement in this next year, it plans and budgets for it in the year of replacement leaving no funding for future replacement needs, even if the City new about this need ten years ago. Worse, this last-minute way of thinking increases the risk that the City will commit to new funding obligations (i.e., the shiny new capital improvement) before it has even properly planned how it will support its existing capital improvement needs (i.e., planning for a significant cost in replacing the existing roof on a City building).

This example is reflective of the change in the proposed budget. The City is proposing to shift \$1 million from what in the preliminary budget would have gone to the Municipal Yard move, to the Infrastructure fund to support prefunding capital improvements before the year when the improvement is needed. Thus, a \$500,000 roof replacement should not result in a one year need to find \$500,000, causing a disproportionate impact in that specific year, but rather, should result in the City setting aside smaller amounts annually to achieve \$500,000 in the year the roof needs to be replaced. This is a way of thinking that I want to ensure is understood and implemented on all predictable and significant capital improvements.

### Other Anticipated Operations Activity

The proposed 2021-22 budget includes a number of other changes which are outlined below. Staffing changes are limited and, in many cases, supported by special revenue or grant funding.

- Some limited staffing changes to support needed operations including the
  - Eliminating a vacant and part-time Planning Associate position and reclassifying a full time Planning Associate and Planning Assistant to Senior Planner and Planning Associate,
  - Reclassification of a part-time senior office assistant to full-time Administrative Aide in the Public Works Department to support waste, recycling and other public works activity,
  - Reclassification of an Administrative Analyst to Senior Administrative Analyst to properly reflect supervisory duties,
  - Restoration of a Housing Manager position to support the Quality of Life Taskforce,
  - Funding restoration of vacant Equipment Mechanic position,
  - Funding restoration of vacant Recreation Coordinator;
- City proposes providing a 2.2% Cost of Living Adjustment (COLA) to City staff starting July 1, not providing a retroactive COLA for 2020-21, and increasing mandated minimum wages starting January 1, 2022;
- Adding \$70,000 in Citywide training funding to support future development and mentoring of City staff;
- Adding \$40,000 to convert the City to a new host and website due to the closing of the City's current website host on December 31, 2021; and
- Increase of 1.45% of the City's agreement with the Los Angeles Sheriff's Department and continuation of the City's new motor unit through June 30, 2022;
- Increasing funding of \$135,000 for state mandated waste compliance measures;
- Increasing funding of \$286,000 to meet the National Pollutant Discharge Elimination System requirements;
- Increasing funding for staff, utilities and supplies for the re-opening of parks and recreation facilities and programming;
- Adding funding of \$65,000 for City building roof repair and replacement;
- Increasing funding of \$211,000 for seniors and recreation programming;
- Increasing funding of \$318,000 for operations of the teen center, aquatic programs, classes and exercise activity at the Recreation Center;
- Adding funding of \$198,000 for purchase of five vehicles; and
- Adding funding of \$230,000 for purchase of forklift, asset management software, and technology equipment upgrades.

### Other Planned Capital Activity

The proposed budget includes a number of projects to improve our City's infrastructure, parks, and buildings, which includes the following:

Downtown Specific Plan	\$500,000
Lone Hill et al pavement repairs (Design Only)	\$93,000
Resurfacing of Via Verde Avenue	\$3,317,000
Resurfacing of Covina Boulevard (Partial Carryover)	\$2,224,810
Resurfacing of Badillo Street	\$2,285,428
Woodglen Lighting pole replacement	\$360,000
Wooden Street light Replacement-Civic Center	\$180,000
Lighting Projects	\$280,000
Pavement Preservation (including slurry seal)	\$494,000
Via Vaquero pavement repairs	\$1,100,000
Derby Road and Kent Drive	\$500,000
Wingate infiltration project, Catch Basin filters	\$211,500
San Dimas Avenue Storm Drain Repairs	\$200,000
Gold Line/Park & Ride Betterments	\$575,000
Catch Basin Cleaning	\$124,000
City Yard impacts due to Gold Line Project	\$500,000
<b>Grand Total of proposed projects</b>	<b>\$12,944,738</b>

### *Conclusion*

Going forward over the next 2 to 3 years, the City must address structural deficits in overall government activity to ensure the City is financially sustainable. These deficits include the areas described above under the *Returning to Normalcy and Focusing on the Future* section. One-time funding from the federal government, short term saving measures, staffing retractions, and other unanticipated one-time revenue increases will not resolve what is clearly a structural deficit between the City's capabilities and expectations for service activity delivery. The result is that the City is underfunding needed activity, and in the case of capital improvements, increasing the true cost of the activity the longer it delays resolving the underlying causes of the deficits. Success for us would be to reverse this pattern and to be ahead of the curve, a goal which is articulated in my goals for next year.

Next year, my goal is to continue making progress on evaluating the organization and proposing changes and enhancements where appropriate with the objective of improving the City's ability to provide quality services, increasing resiliency of City operations, and increasing public engagement. Some of the key priorities will be to

- Continue evaluating departmental structures to identify opportunities to build redundancies into critical functions,
- Through the planned classification and compensation study, ascertain where changes are necessary for specific positions and classifications to ensure we are not just competitive, but also appropriately define job responsibilities for each City position,
- With the implementation of a fee study, ensure that fees are set appropriately to reduce taxpayer subsidies for activities while supporting community priorities,



- Improve the City's use of technology, such as the GoGov Service Request System, to provide more robust avenues for public access to City services,
- Re-evaluate how the City budgets to ensure we utilize limited resources more efficiently and effectively, and
- Evaluating revenue capacity to support the public's demand and desires for City programs, services, and capital infrastructure, and where necessary, proposing options to ensure revenue match demand expectations.

While it is natural to focus on the negatives, we must actively ensure that we also emphasize the positives. We are well positioned to continue as a leader in the quality of life residents experience living in San Dimas. The focus should be to make continuous improvements, adjust to circumstances as they arise, and continue to celebrate our successes while learning from our mistakes. Even where we are doing well, we cannot rest when we could be doing even better.

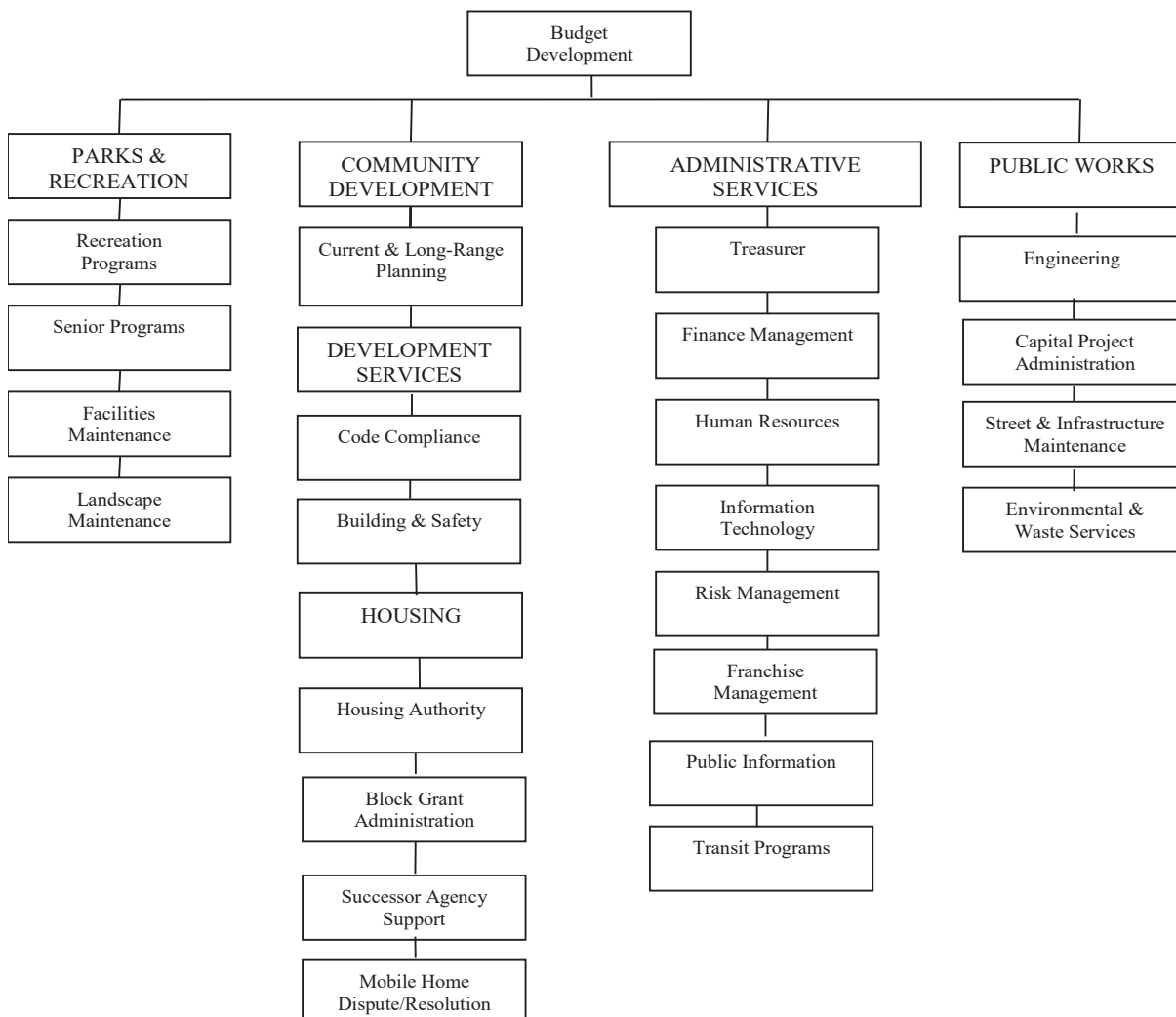
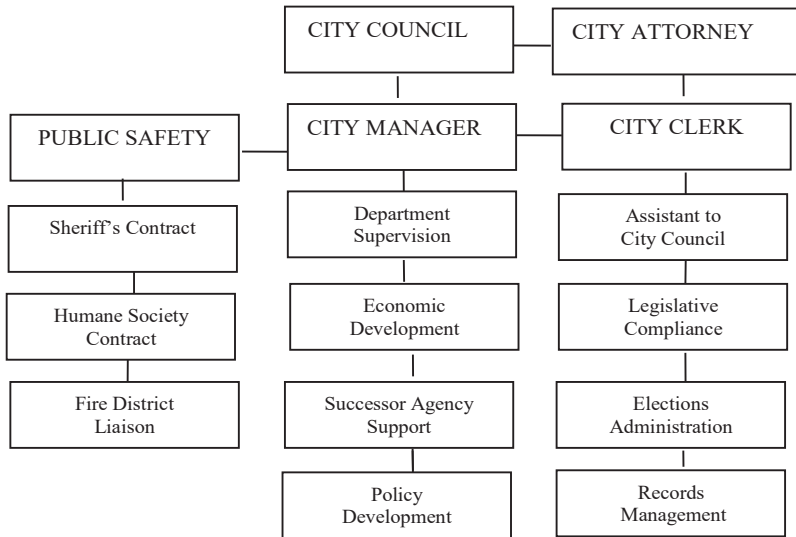
It is an honor to be a part of this amazing organization and City, and I look forward to the many successes ahead.

Sincerely,

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

Chris Constantin  
City Manager

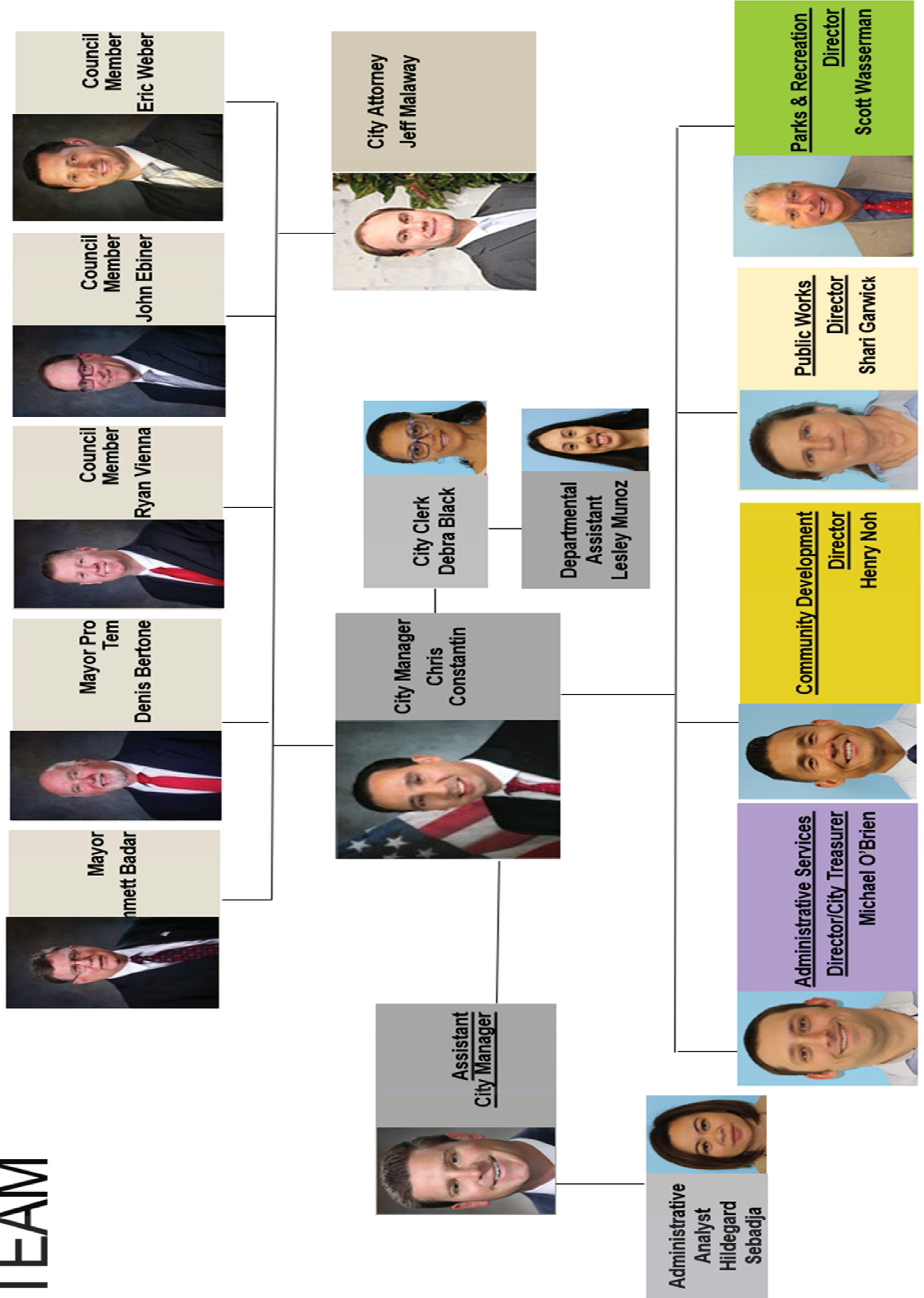
## CITY OF SAN DIMAS ORGANIZATIONAL CHART





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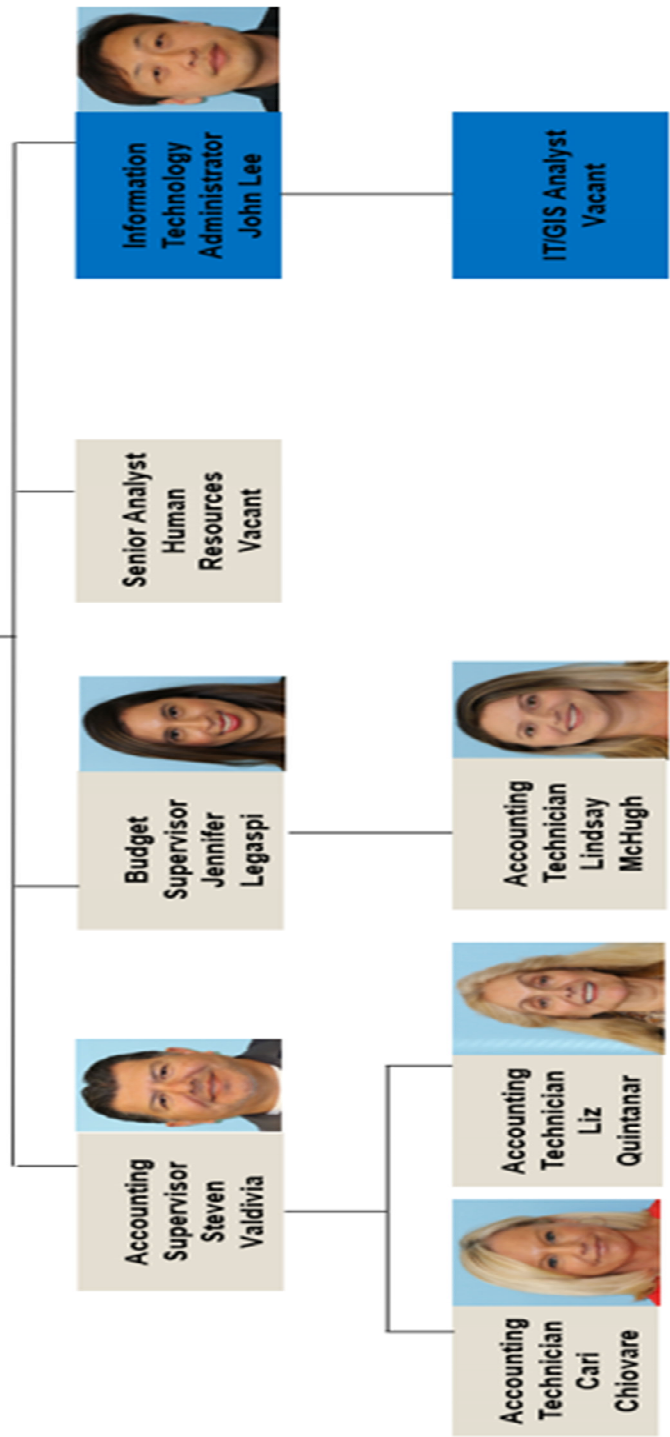
# EXECUTIVE TEAM



# ADMINISTRATIVE SERVICES

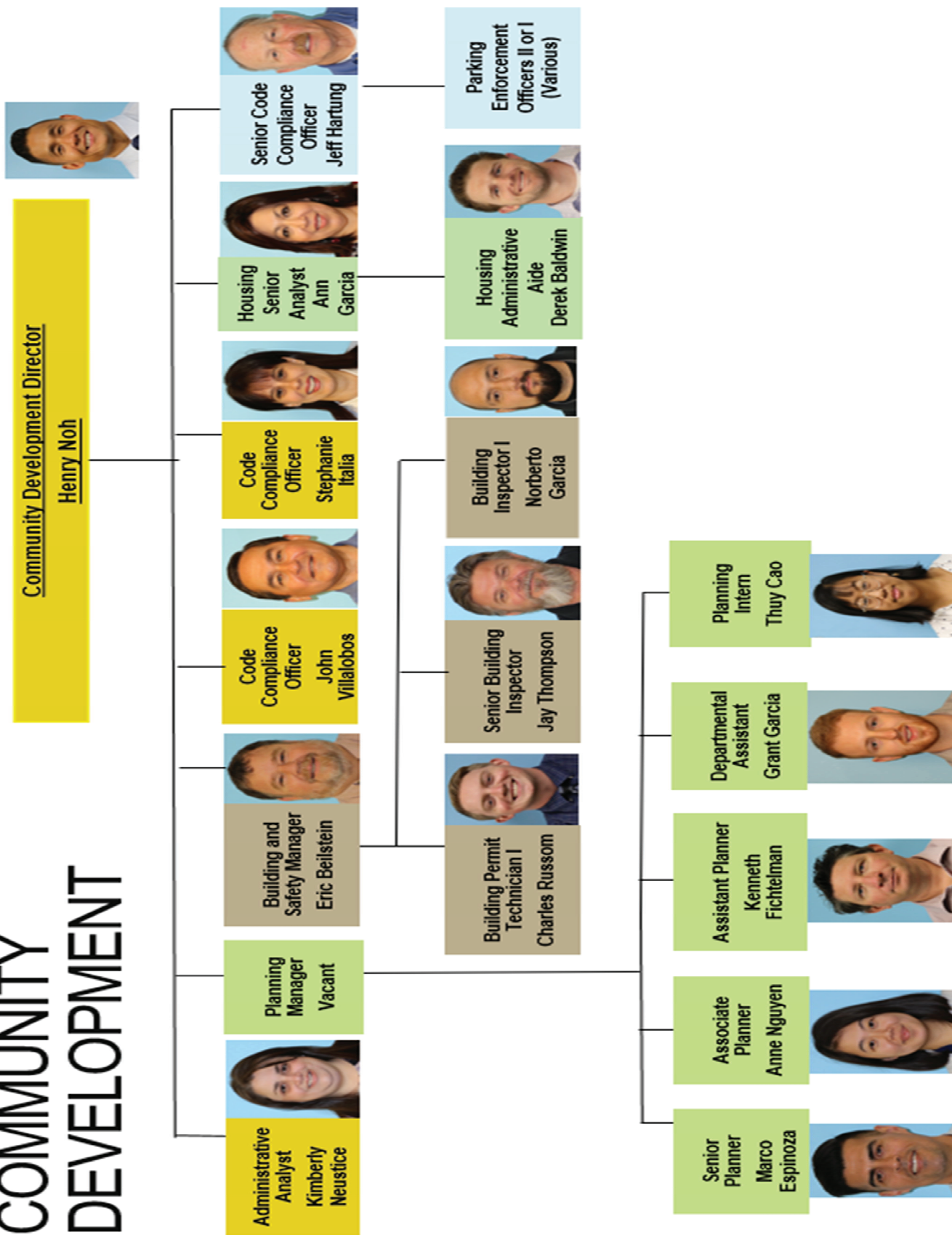


Assistant City Manager/ Administrative Services Director/City  
Treasurer  
Michael O'Brien

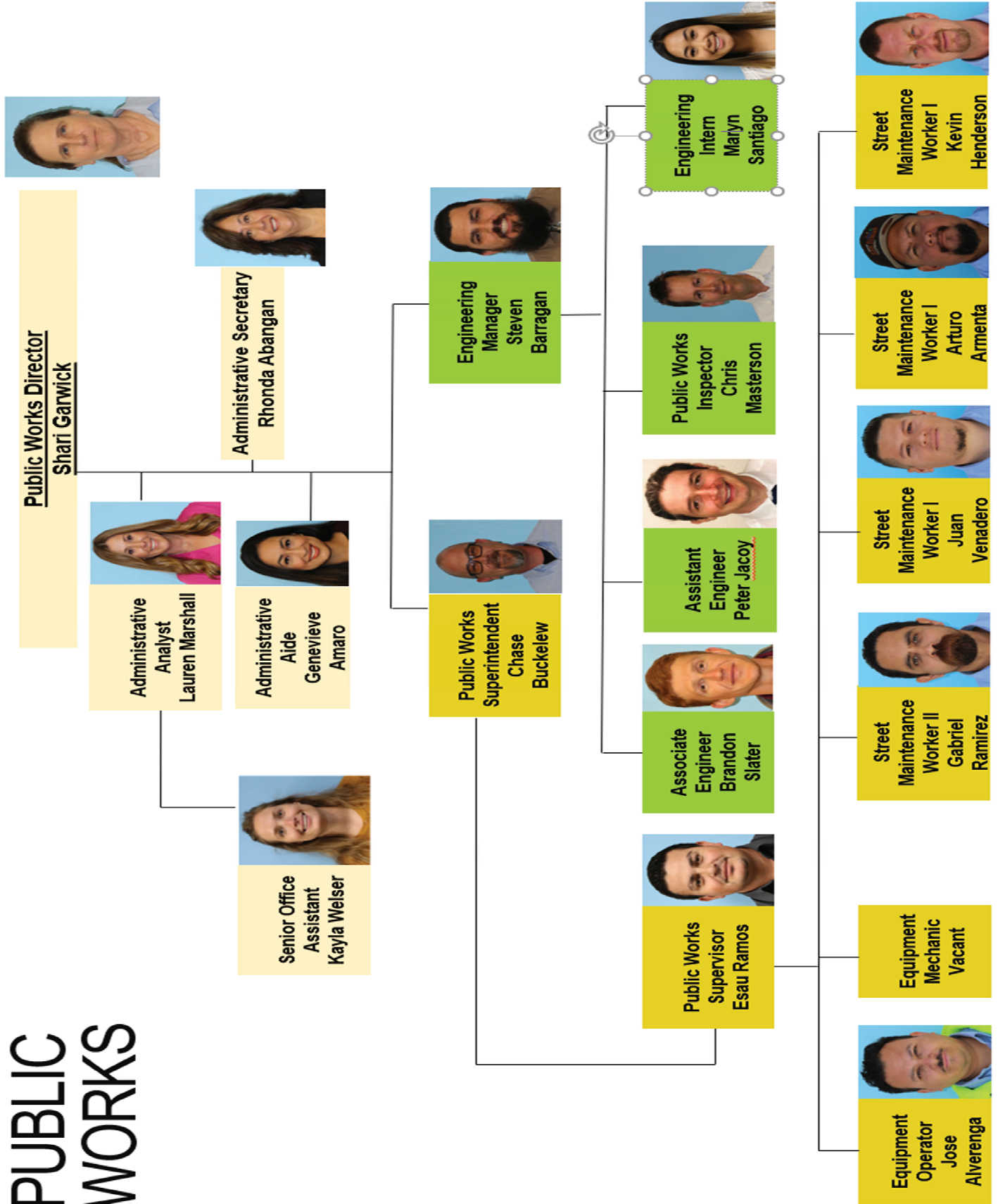




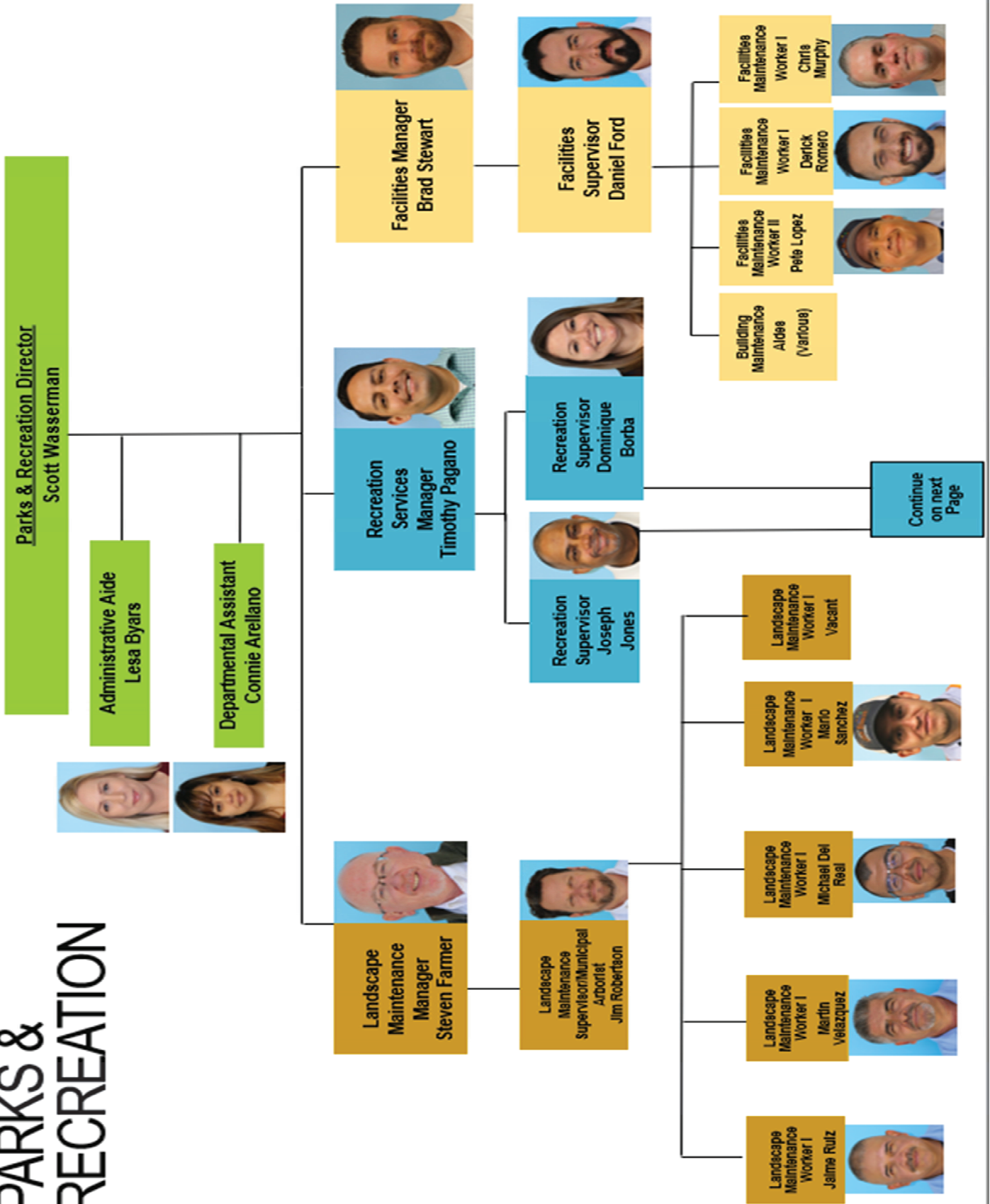
# COMMUNITY DEVELOPMENT



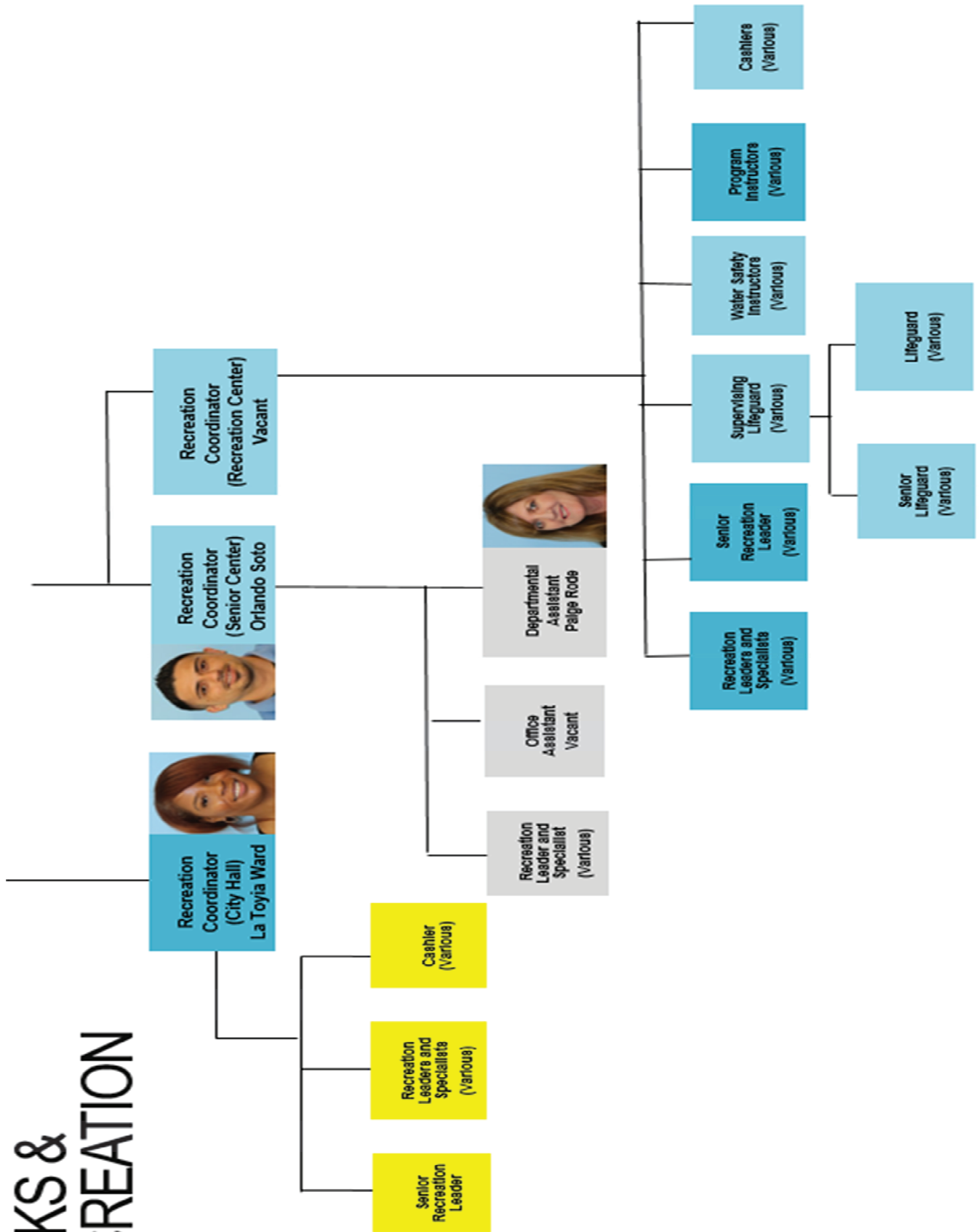
# PUBLIC WORKS



# PARKS & RECREATION



# PARKS & RECREATION



**CITY OF SAN DIMAS**  
**BUDGETED PERSONNEL - FOR FISCAL YEAR 2021-22**

<b>FULL TIME CLASSIFICATION BY DIVISION</b>	<b># OF POSITION</b>	<b>PART TIME CLASSIFICATION BY DIVISION</b>	<b># OF POSITIONS</b>
<b>CITY COUNCIL/CITY MANAGER</b>		<b>CITY MANAGER/ADMIN SERVICES</b>	
COUNCIL MEMBER	5	ADMINISTRATIVE ANALYST	1
CITY MANAGER	1		
CITY CLERK	1		
		<b>COMMUNITY DEVELOPMENT</b>	
<b>ADMINISTRATIVE SERVICES</b>		ASSOCIATE PLANNER	1
ASST CITY MANAGER	1	PLANNING INTERN	1
ADMINISTRATIVE SERVICES DIRECTOR/C.T.	1	PARKING ENFORCEMENT OFFICER	4
ACCOUNTING SUPERVISOR	1		
BUDGET SUPERVISOR	1	<b>PUBLIC WORKS</b>	
ACCOUNTING TECHNICIAN	3	ENGINEERING INTERN	1
SENIOR HUMAN RESOURCES ANALYST	1		
IT ADMINISTRATOR	1		
DEPARTMENTAL ASSISTANT	1	<b>PARKS AND RECREATION</b>	
IT/GIS ADMINISTRATIVE ANALYST	1	BUILDING MAINTENANCE AIDE	8
		RECREATION LEADER	35
		DRILL TEAM INSTRUCTOR	1
<b>COMMUNITY DEVELOPMENT</b>		STUDENT UNION STAFF	4
DIRECTOR OF COMMUNITY DEVELOPMENT	1	MAINTENANCE OPERATOR	1
ADMINISTRATIVE ANALYST	1	SUPERVISING LIFEGUARD	1
PLANNING MANAGER	1	SENIOR LIFEGUARD	2
SENIOR PLANNER	2	LIFEGUARD	10
ASSOCIATE PLANNER	1	INSTRUCTOR	10
SENIOR ADMINISTRATIVE ANALYST	1	CASHIER	10
SENIOR CODE COMPLIANCE OFFICER	1	FITNESS INSTRUCTORS	10
ADMINISTRATIVE AIDE	2		
DEPARTMENTAL ASSISTANT	1		
CODE COMPLIANCE OFFICER	2		
<b>PUBLIC WORKS ADMINISTRATION AND ENGINEERING</b>			
DIRECTOR OF PUBLIC WORKS	1		
ENGINEERING MANAGER	1		
ASSOCIATE ENGINEER	1		
ASSISTANT ENGINEER	1		
SENIOR ADMINISTRATIVE ANALYST	1		
ADMINISTRATIVE AIDE	2		
PUBLIC WORKS INSPECTOR	1		
ADMINISTRATIVE SECRETARY	1		
<b>BUILDING AND SAFETY</b>			
BUILDING & SAFETY MANAGER	1		
SENIOR BUILDING INSPECTOR	1		
BUILDING INSPECTOR	1		
BUILDING PERMIT TECHNICIAN I	1		
<b>PW STREET &amp; VEHICLE MAINT/TRAFFIC CONTROL</b>			
PUBLIC WORKS MAINTENANCE SUPERINTENDENT	1		
PUBLIC WORKS SUPERVISOR	1		
EQUIPMENT OPERATOR	1		
STREET MAINTENANCE WORKER I & II	4		
EQUIPMENT MECHANIC	1		
<b>PARKS AND RECREATION</b>			
DIRECTOR OF PARKS AND RECREATION	1		
FACILITIES MANAGER	1		
RECREATION SERVICES MANAGER	1		
FACILITIES MAINTENANCE SUPERVISOR	1		
ADMINISTRATIVE AIDE	1		
RECREATION SUPERVISOR	2		
MUNICIPAL ARBORIST	1		
FACILITIES MAINTENANCE WORKER I & II	3		
LANDSCAPE MAINTENANCE WORKER I & II	5		
RECREATION COORDINATOR	3		
DEPARTMENTAL ASSISTANT	1		
		*Note: Several Part Time Positions Are	
		Seasonal for Parks & Recreation	
<b>TOTAL FULL TIME BUDGETED POSITIONS</b>	<b>72</b>	<b>TOTAL PART TIME BUDGETED POSITIONS</b>	<b>100</b>



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# SAN DIMAS DEMOGRAPHICS

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

## PERCENT OF POPULATION BY AGE GROUP

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

## EMPLOYMENT BY OCCUPATION

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

## POPULATION BY INCOME LEVEL

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

## POPULATION BY HIGHEST EDUCATIONAL LEVEL

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

## POPULATION BY RACE

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

## DISTANCES TO CENTERS OF EMPLOYMENT

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

## 2010 HOUSEHOLDS BY INCOME

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

Median Household Income.....	\$63,526
Per Capita Income.....	\$28,379

TOTAL HOUSEHOLDS.....	\$12,163
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## DISTANCE TO REGIONAL TRANSPORTATION HUBS

### AIRPORTS

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

### SEAPORTS

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

### Transportation Services

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

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

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

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

## Educational Resources

### Bonita Unified School District

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

### Colleges in San Dimas

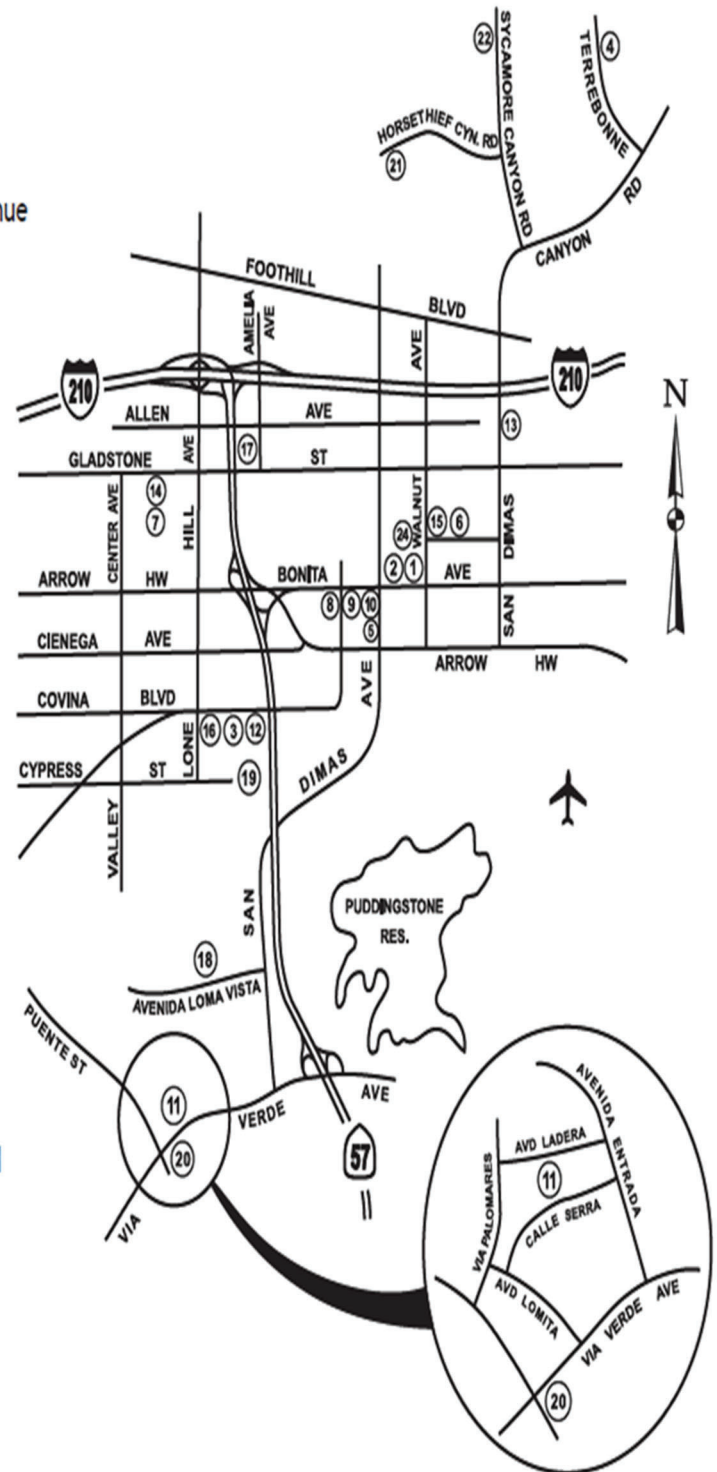
Life Pacific College

### Colleges Located within 10 MI. of San Dimas

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

# CITY OF SAN DIMAS SITE MAP

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





# All Funds – Fund Balance Revenue and Expenditure Schedules



## IN THIS SECTION:

- CHART OF ACCOUNTS
- FUND DESCRIPTIONS
- SUMMARY OF ESTIMATED ENDING FUND BALANCES
- HISTORICAL TRENDS
- REVENUE & EXPENDITURE SUMMARY
- DESCRIPTIONS & INFORMATIONAL CHARTS



# CHART OF ACCOUNTS

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

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

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



# CAPITAL PROJECTS FUNDS

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

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

**CITY OF SAN DIMAS**  
**SCHEDULE 1: SUMMARY OF ESTIMATED ENDING BALANCES**  
**AND TRANSACTIONS FOR FISCAL YEAR 2021-22**

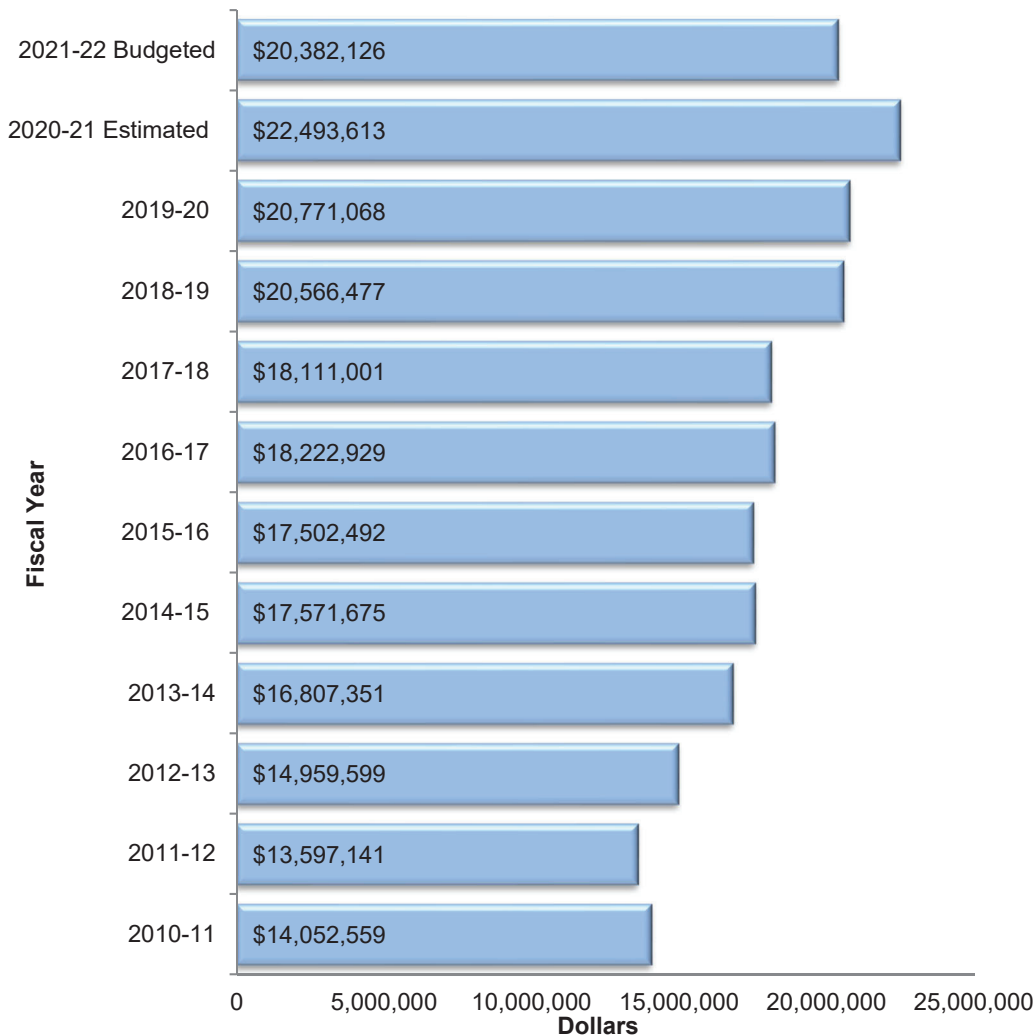
<b>FUNDS</b>	<b>ESTIMATED BEGINNING 7/1/2021</b>	<b>ESTIMATED REVENUES 2021-22</b>	<b>TRANSFER IN 2021-22</b>	<b>TRANSFER OUT 2021-22</b>	<b>ESTIMATED EXPENDITURES 2021-22</b>	<b>USE OF RESERVES 2021-22</b>	<b>ESTIMATED ENDING BAL 6/30/2022</b>
01 General	22,493,613	26,723,219	352,000	862,034	24,794,155	3,530,517	20,382,126
02 Gas Tax	620,372	826,081	-	225,000	1,113,785	-	107,668
03 Walker House	350,794	134,471	-	-	340,929	-	144,336
04 City Hall/CB	-	-	691,805	-	691,805	-	-
06 Sewer	1,124,205	47,829	-	-	248,000	-	924,034
07 Lighting	2,959,509	1,478,600	-	125,000	2,583,800	-	1,729,309
08 L/S Parcel Tax	117,500	906,150	-	-	977,276	-	46,374
12 Infrastructure	88,987	2,241,000	1,195,585	-	3,525,572	-	-
20 Comm Park/Fac	175,579	-	-	-	20,000	-	155,579
21 Open Sp #1	-	-	-	-	-	-	-
22 Open Sp #2	6,368	-	-	-	-	-	6,368
23 Open Sp #3	40,070	-	-	-	-	-	40,070
27 CC Pkg Dist	-	-	-	-	-	-	-
28 CC Redemption	235	-	-	-	-	-	235
29 CC Reserve	-	-	-	-	-	-	-
40 CDBG	-	253,583	-	-	253,583	-	-
41 COPS	178,061	100,500	-	-	190,000	-	88,561
53 Golf Course	449,652	541,099	-	-	541,099	-	449,652
70 Equipment Replacement	83,129	-	1,334,932	-	418,061	-	1,000,000
71 AQMD	255,543	47,000	-	2,000	30,000	-	270,543
72 Prop A	530,475	656,000	-	-	1,091,668	-	94,807
73 Prop C	1,337,601	560,000	-	-	1,671,500	-	226,101
74 Measure R	1,188,107	405,000	-	-	1,309,000	-	284,107
75 Open Space Mnt	28,739	44,000	-	-	51,685	-	21,054
76 Measure M	921,769	455,000	-	-	970,000	-	406,769
77 Road Maint. Rehab Act	710,689	660,593	-	-	823,000	-	548,282
78 Measure W	441,063	593,855	-	-	588,000	-	446,918
100 Capital Assets Reserve	-	-	1,000,000	-	-	-	1,000,000
<b>ALL CITY FUNDS TOTAL</b>	<b>34,102,060</b>	<b>36,673,980</b>	<b>4,574,322</b>	<b>1,214,034</b>	<b>42,232,918</b>	<b>3,530,517</b>	<b>28,372,893</b>
<b>34 HOUSING AUTHORITY SUCCESSOR TOTAL</b>	<b>3,181,977</b>	<b>123,793</b>	<b>170,229</b>	<b>-</b>	<b>542,422</b>	<b>-</b>	<b>2,933,577</b>
<b>113 Housing Authority</b>	<b>4,696,817</b>	<b>1,270,000</b>	<b>-</b>	<b>-</b>	<b>1,219,839</b>	<b>-</b>	<b>4,746,978</b>
<b>38 /39 SUCCESSOR AGENCY TOTAL</b>	<b>393,649</b>	<b>1,781,387</b>	<b>-</b>	<b>-</b>	<b>1,781,387</b>	<b>-</b>	<b>393,649</b>
<b>GRAND TOTAL CITY AND ENTITIES</b>	<b>42,374,503</b>	<b>39,849,160</b>	<b>4,744,551</b>	<b>1,214,034</b>	<b>45,776,566</b>	<b>3,530,517</b>	<b>36,447,097</b>



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# HISTORICAL GENERAL FUND RESERVES

The City's goal is to maintain a minimum balance of equal to or greater than 78 percent of the General Fund operating budget. The current reserve balance of \$20,771,068 represents 90.10 percent of the 2019-20 General Fund operating expenditures and transfers out, the estimated General Fund Reserve for the fiscal year ending 2020-21 is \$22,493,613 which would represent 93.14 percent of the 2020-21 General Fund operating expenditures and transfer out. Finally, the budgeted General Fund Reserve for 2021-22 is \$20,382,126 which would represent 79.44 percent of the 2021-22 General Fund operating expenditures and transfers out. A multi-year comparison of this reserve is shown below:



**CITY OF SAN DIMAS**  
**SCHEDULE 2: SUMMARY OF ESTIMATED REVENUES BY FUND**  
**AND SOURCE FOR FISCAL YEAR 2021-22**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ESTIMATED REVENUES	2021-22 ADOPTED BUDGET
<b>GENERAL FUND</b>				
<b>TAXES</b>				
Property Taxes less Administrative Fees	3,248,842	3,242,779	3,380,977	3,407,377
Residual Tax Distribution	350,076	350,000	400,000	400,000
Motor Vehicle In Lieu Triple Flip	3,960,488	4,085,639	4,141,536	4,279,862
Sales Tax	6,505,184	5,844,000	8,500,000	6,941,397
Sales Tax Prop 172	298,891	270,000	270,000	275,000
Franchise Tax	2,335,254	2,097,500	2,428,319	2,509,500
Business License Tax/Film Permits	497,645	452,500	492,500	497,500
PEG Tax	82,983	76,500	78,000	78,000
Transient Occupancy Tax	1,354,044	1,180,000	1,240,000	1,285,000
Documentary Stamp/Transfer Tax	159,016	170,000	170,000	170,000
<b>Sub-Total</b>	<b>18,792,423</b>	<b>17,768,918</b>	<b>21,101,332</b>	<b>19,843,636</b>
<b>LICENSES AND PERMITS</b>				
Building Permits	818,319	612,040	666,200	634,870
Inspection/Street Permits Eng	91,344	25,000	25,000	25,000
Annual Parking Permits	19,828	19,500	21,000	22,000
Temporary Parking Permits	150,299	150,300	180,000	200,000
Bingo Permits	50	50	-	50
Storm Water Inspection Permit	-	1,000	-	40,000
<b>Sub-Total</b>	<b>1,079,840</b>	<b>807,890</b>	<b>892,200</b>	<b>921,920</b>
<b>FINES AND PENALTIES</b>				
Local Ord Violations	7,564	7,000	5,000	6,000
Motor Vehicle Violations	83,546	100,000	50,000	75,000
Miscellaneous Offenses	2,136	2,100	2,000	2,100
Parking Citations	93,625	109,000	185,000	200,000
Parking Bail	73,162	52,605	55,000	60,000
Administrative Citations	1,100	1,100	2,500	2,000
<b>Sub-Total</b>	<b>261,133</b>	<b>271,805</b>	<b>299,500</b>	<b>345,100</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
Interest	1,465,858	680,000	550,000	600,000
Building Rentals	73,918	90,000	-	50,000
Adair Lease/Loan	38,986	36,330	36,330	36,144
Principal from/Int Loan Repay Sycamore Proj	3,623	3,192	-	-
Principal from Golf Course PY Loans	-	300,019	-	-
Principal from Walker House Loan	748,059	1,130,560	1,130,560	851,147
<b>Sub-Total</b>	<b>2,330,444</b>	<b>2,240,101</b>	<b>1,716,890</b>	<b>1,537,291</b>
<b>INTERGOVERNMENTAL</b>				
Motor Vehicle License Fees Excess/Mo	27,372	15,000	15,000	15,000
Homeowners Exemption	15,065	15,000	15,000	15,000
Corona Virus Relief Funds	-	-	419,123	-
LEAP Grant	-	150,000	150,000	-
SB2 Planning Grant	-	160,000	160,000	-
Oil Payment Program/UOBG	9,401	9,500	10,000	10,000
Recycling Grant Mkt Sites	8,791	8,500	8,500	8,500
American Recovery Act				2,500,000
U.S.D.A. Summer Lunch Program	-	-	-	9,500
<b>Sub-Total</b>	<b>60,629</b>	<b>358,000</b>	<b>777,623</b>	<b>2,558,000</b>



<b>CHARGES FOR CURRENT SERVICES</b>				
Zoning/Subdivision Fees/Monument Fees	7,830	13,500	10,500	11,500
DPRB Fees	4,541	14,000	10,000	10,000
Miscellaneous Planning Fees	1,757	3,000	2,800	3,000
Public Hearing Notice Sign	530	1,000	1,000	1,000
Misc/Overhead Chgs Dev Svcs	4,985	2,500	1,000	2,000
Administration of Prop A/C/Measure R	81,211	150,000	110,000	140,000
Administration Fees for Staff fr WH 03	25,000	25,000	25,000	25,000
Administration Fee for Serv Charter Oak Pk	300,000	300,000	300,000	300,000
Auto Impound Storage Fees	10,044	10,000	10,000	10,000
Street/Sidewalk/Sign Rep/PW Serv Chg	-	1,500	-	-
Sale of Maps & Publications	140	500	250	500
<b>Sub-Total</b>	<b>436,038</b>	<b>521,000</b>	<b>470,550</b>	<b>503,000</b>
<b>RECREATION FEES &amp; CHARGES</b>				
Recreation Fees & Charges	271,328	352,500	109,000	362,250
<b>Sub-Total</b>	<b>271,328</b>	<b>352,500</b>	<b>109,000</b>	<b>362,250</b>
<b>SWIM &amp; RACQUET CLUB FEES</b>				
Swim & Racquet Park Fees	95,551	119,650	107,500	123,500
BUSD Boosters Contribution	38,028	38,028	38,028	38,028
<b>Sub-Total</b>	<b>133,579</b>	<b>157,678</b>	<b>145,528</b>	<b>161,528</b>
<b>REFUNDS\REIMBURSEMENTS</b>				
WC/Gen Liability Insurance Refund	48,270	6,745	6,745	19,994
Mandated Costs	43,516	10,000	10,000	10,000
Reimbursement Services Waste Management	75,000	75,000	75,000	75,000
Administrative Costs Successor Agency	88,383	100,000	100,000	100,000
Administrative Costs Housing Authority	175,000	175,000	175,000	100,000
BUSD Crossing Guard	6,000	9,000	-	6,000
BUSD School Resource Officer Contrib	152,500	161,000	161,000	165,000
Sr Citizen Club Bingo Contribution	2,000	3,000	-	3,000
Miscellaneous	45,310	10,000	37,251	11,500
<b>Sub-Total</b>	<b>635,979</b>	<b>549,745</b>	<b>564,996</b>	<b>490,494</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>24,001,393</b>	<b>23,027,637</b>	<b>26,077,619</b>	<b>26,723,219</b>
<b>TRANSFERS IN FROM</b>				
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	2,185	2,000	2,000	2,000
<b>Sub-Total</b>	<b>352,185</b>	<b>352,000</b>	<b>352,000</b>	<b>352,000</b>
<b>SUB-TOTAL GENERAL FUND REVENUES/TRANSFERS</b>	<b>24,353,578</b>	<b>23,379,637</b>	<b>26,429,619</b>	<b>27,075,219</b>

SPECIAL CITY FUNDS				
02 State Gas Tax 2103, 2105, 2106, 2107, 2107.5	815,678	829,678	736,715	826,081
03 Walker House Fund	155,008	159,471	154,721	134,471
04 City Hall/CB/Plaza Fund	44	-	-	-
06 Sewer Construction	83,993	52,829	52,829	47,829
07 City Wide Lighting District	1,468,893	1,261,892	2,872,110	1,478,600
08 Landscape Parcel Tax	927,336	906,150	906,150	906,150
12 Infrastructure Replacement	125,793	176,242	176,242	2,241,000
20 Community Parks & Fac Development	81,009	-	590,319	-
21 Open Space District #1	-	-	330,000	-
22 Open Space District #2	10,157	-	-	-
23 Open Space District #3	-	-	-	-
27 Civic Center Parking District	-	-	-	-
28 Civic Center Pkg Dist Redemption	-	-	-	-
40 Community Development Block Grt	98,431	142,716	324,722	253,583
41 Citizen's Option for Public Safety	161,445	100,000	161,789	100,500
53 Golf Course	651,178	691,099	696,419	541,099
70 Equipment Replacement	16,665	-	-	-
71 Air Quality Management District	47,743	47,500	146,100	47,000
72 Prop A Transit	683,911	737,152	628,294	656,000
73 Prop C Transit	590,376	611,147	529,006	560,000
74 Measure R	443,473	458,532	395,254	405,000
75 Open Space Maintenance	44,117	44,000	44,000	44,000
76 Measure M	489,765	518,950	447,455	455,000
77 Road Maint. Rehab Act.	609,079	602,883	586,855	660,593
78 Measure W Fund	-	602,500	588,855	593,855
<b>TOTAL SPECIAL CITY FUNDS</b>	<b>7,504,094</b>	<b>7,942,741</b>	<b>10,367,835</b>	<b>9,950,761</b>
SPECIAL CITY FUNDS TRANSFERS IN				
Transfer to City Hall/Comm Bldg/Plaza Fund (04)	699,300	695,099	695,099	691,805
Transfer to Landscape Parcel Tax Fund (08)	96,237	-	20,000	-
Transfer to Infrastructure Fund (012)	-	-	-	-
Transfer to Comm. Pks. & Fac. Dev. Fund (20)	-	-	-	-
Transfer to Open Space Dist (North & West) Fund (21)	-	-	-	-
Transfer to Open Space Dist. #2 Fund (22)	-	-	-	-
Transfer to Civic Center Parking Dist Fund (27)	-	-	-	-
Transfer in to Housing Authority Successor Fund (34)	149,612	226,112	226,112	170,229
Transfer to Equipment Replacement Fund (70)	-	-	-	-
<b>SUB-TOTAL SPECIAL CITY FUNDS TRANSFERS IN</b>	<b>945,149</b>	<b>921,211</b>	<b>941,211</b>	<b>862,034</b>
USE OF GENERAL FUND RESERVES				
Transfer to Infrastructure Fund (012)	476,075	-	-	1,195,585
Transfer to Comm. Pks. & Fac. Dev. Fund (20)	535,221	-	-	-
Transfer to Open Space Dist. #1 Fund (21)	-	559,679	559,679	-
Transfer to Open Space Dist. #2 Fund (22)	-	26,130	60,670	-
Transfer to Open Space Dist. #3 Fund (23)	-	-	-	-
Transfer to Equipment Replacement Fund (70)	183,329	18,129	18,129	1,334,932
Transfer to Capital Assets Reserve Fund (100)	-	-	-	1,000,000
<b>SUB-TOTAL TRANSFERS IN FROM RESERVES</b>	<b>1,194,625</b>	<b>603,938</b>	<b>638,478</b>	<b>3,530,517</b>
<b>GRAND TOTAL ALL CITY FUNDS REVENUE/TRANSFERS</b>	<b>33,997,446</b>	<b>32,847,527</b>	<b>38,377,143</b>	<b>41,418,531</b>
OTHER ENTITIES				
<b>34 HOUSING AUTHORITY SUCCESSOR TOTAL</b>	<b>182,419</b>	<b>213,272</b>	<b>298,272</b>	<b>123,792</b>
<b>38/39 SUCCESSOR AGENCY TOTAL</b>	<b>1,968,793</b>	<b>2,052,451</b>	<b>2,052,451</b>	<b>1,781,386</b>
<b>113 HOUSING AUTHORITY</b>	<b>1,384,285</b>	<b>1,261,500</b>	<b>1,272,000</b>	<b>1,270,000</b>
<b>GRAND TOTAL ALL CITY AND ENTITIES REVENUE/TRANSFERS</b>	<b>37,532,943</b>	<b>36,374,750</b>	<b>41,999,866</b>	<b>44,593,711</b>

# DESCRIPTION OF REVENUES

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

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

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

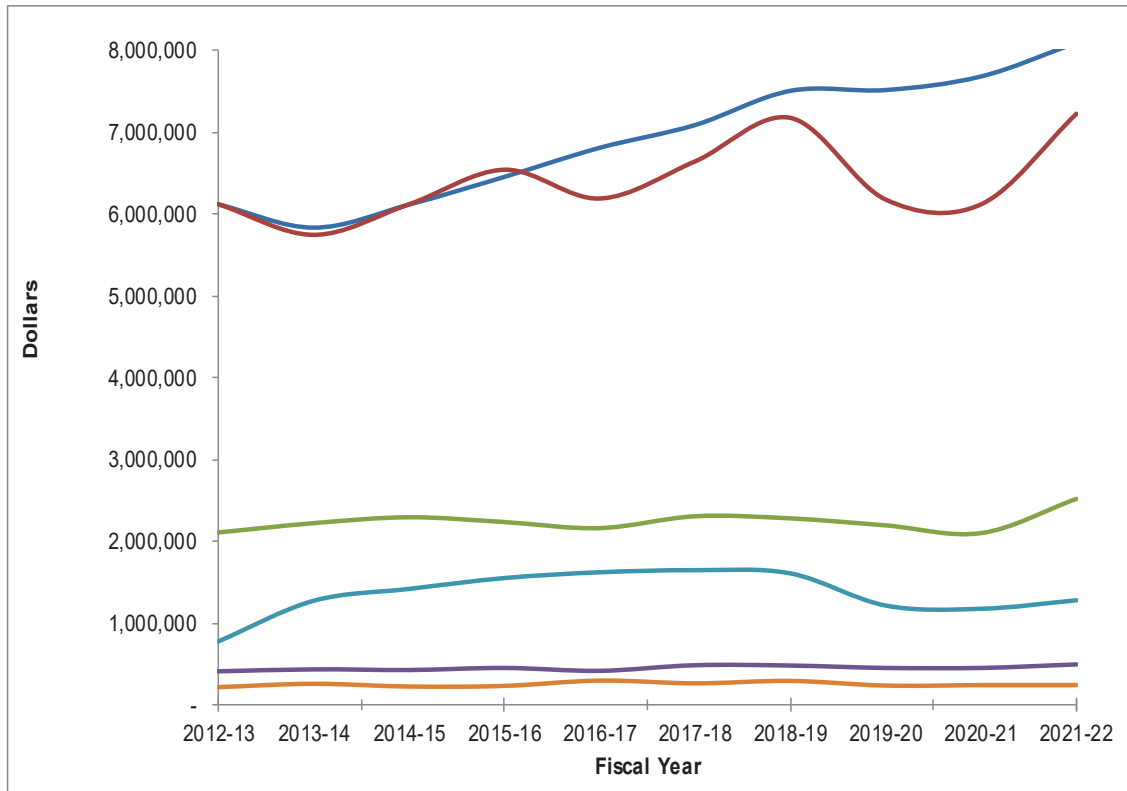
**Revenue from Other Agencies** is received and includes:

- **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:

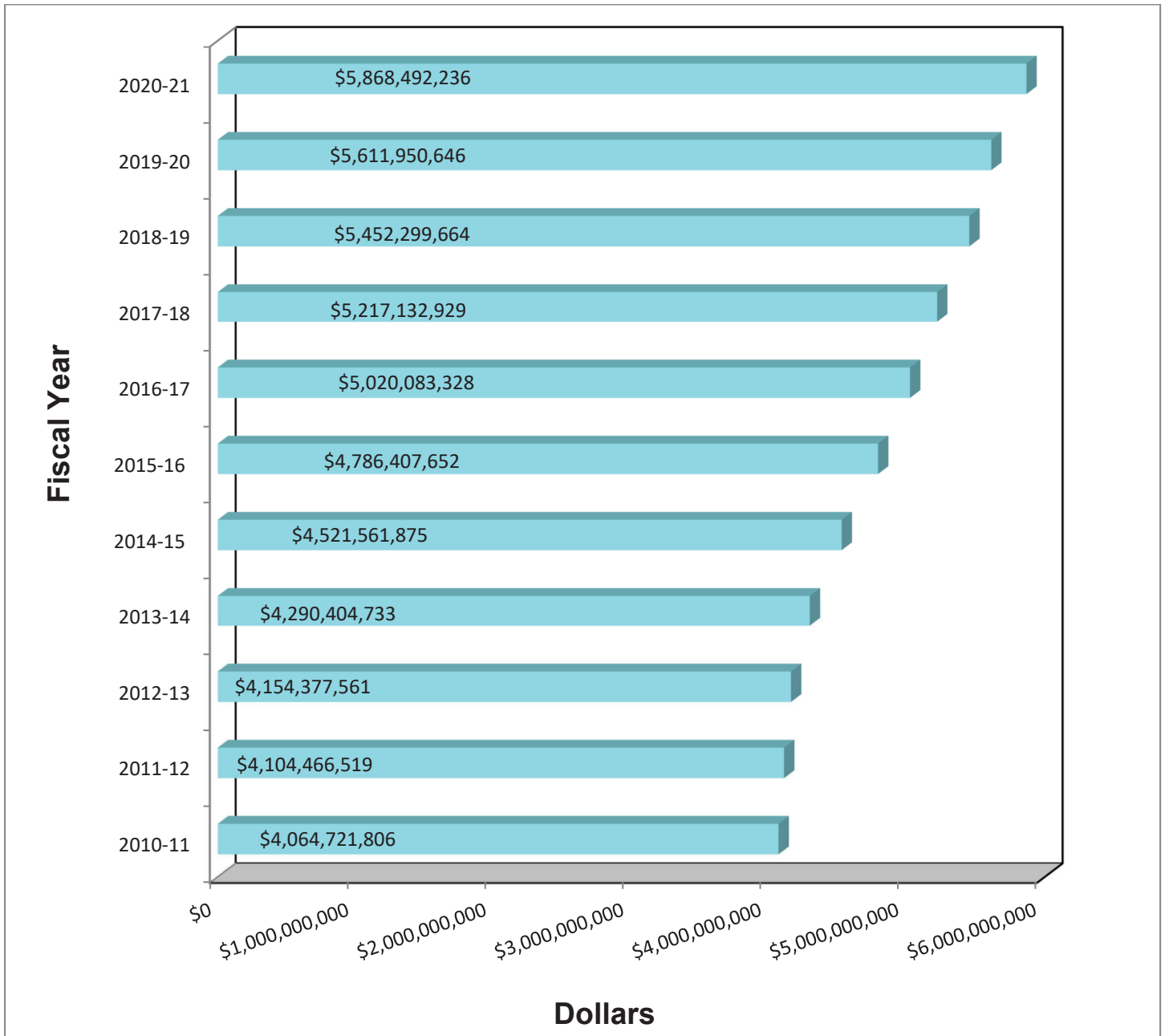
- **Administrative Fees** may be collected for staff time associated with the administration of Prop A, C, and Measure R programs and staff time associated with the administration of the Walker House and Charter Oak Park. Staff time is tracked through the timekeeping process.
- **Recreation Fees** include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



		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
—	Property Tax	\$6,116,298	\$5,830,247	\$6,112,582	\$6,450,221	\$6,806,170	\$7,084,555	\$7,502,690	\$7,510,804	\$7,678,418	\$8,087,239
—	Sales Tax	\$6,114,281	\$5,742,751	\$6,113,370	\$6,534,672	\$6,183,299	\$6,635,201	\$7,165,003	\$6,170,000	\$6,114,000	\$7,216,397
—	Franchise Tax	\$2,105,262	\$2,217,442	\$2,288,824	\$2,230,072	\$2,157,250	\$2,300,700	\$2,274,568	\$2,190,788	\$2,097,500	\$2,509,500
—	Business License Tax	\$403,471	\$430,500	\$421,744	\$450,041	\$410,337	\$486,555	\$481,438	\$450,000	\$450,000	\$497,500
—	Occupancy Tax	\$779,370	\$1,278,411	\$1,425,666	\$1,558,201	\$1,630,226	\$1,654,585	\$1,616,189	\$1,220,000	\$1,180,000	\$1,285,000
—	Other Taxes	\$225,489	\$260,889	\$231,978	\$238,442	\$294,058	\$264,732	\$291,060	\$241,500	\$246,500	\$248,000

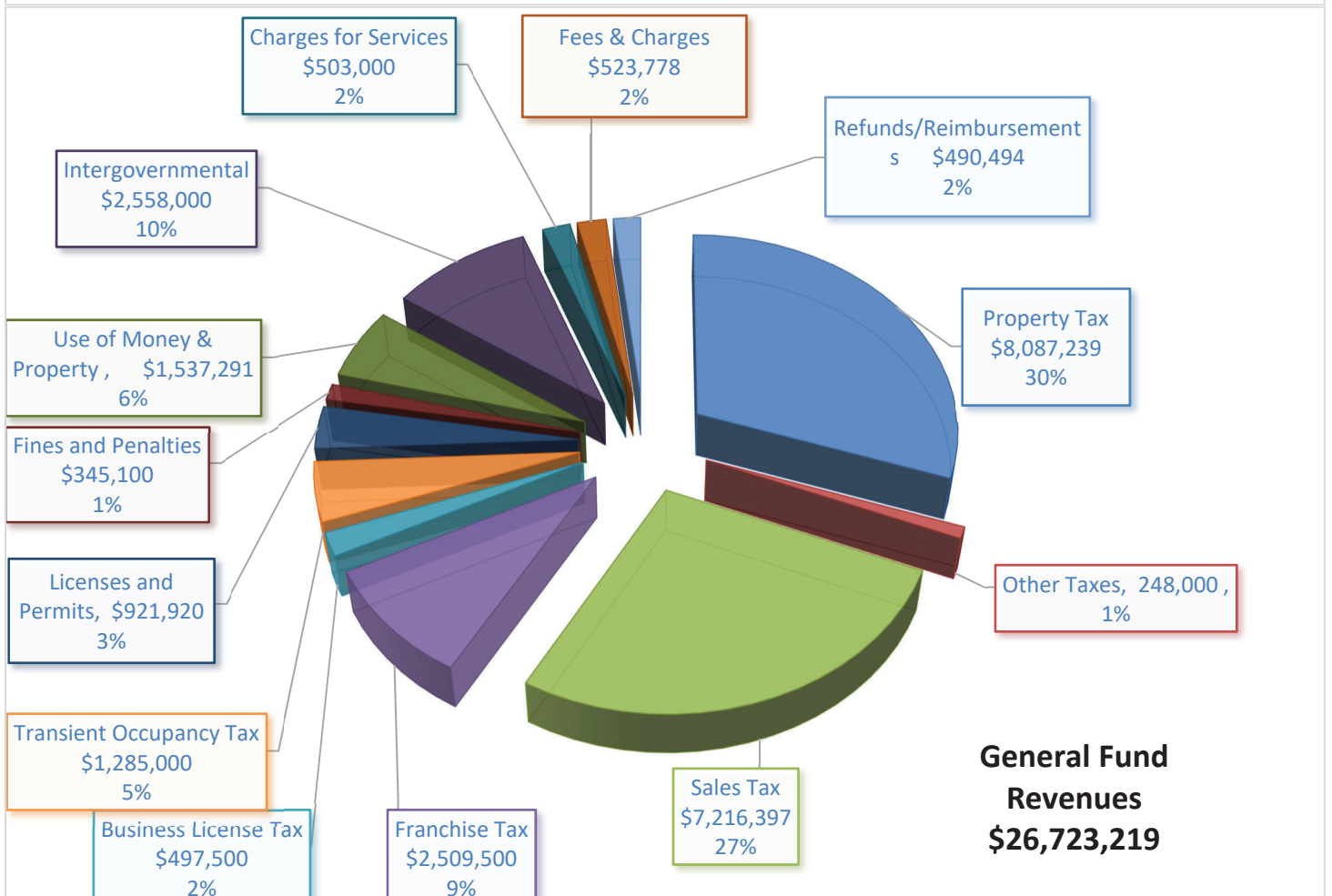
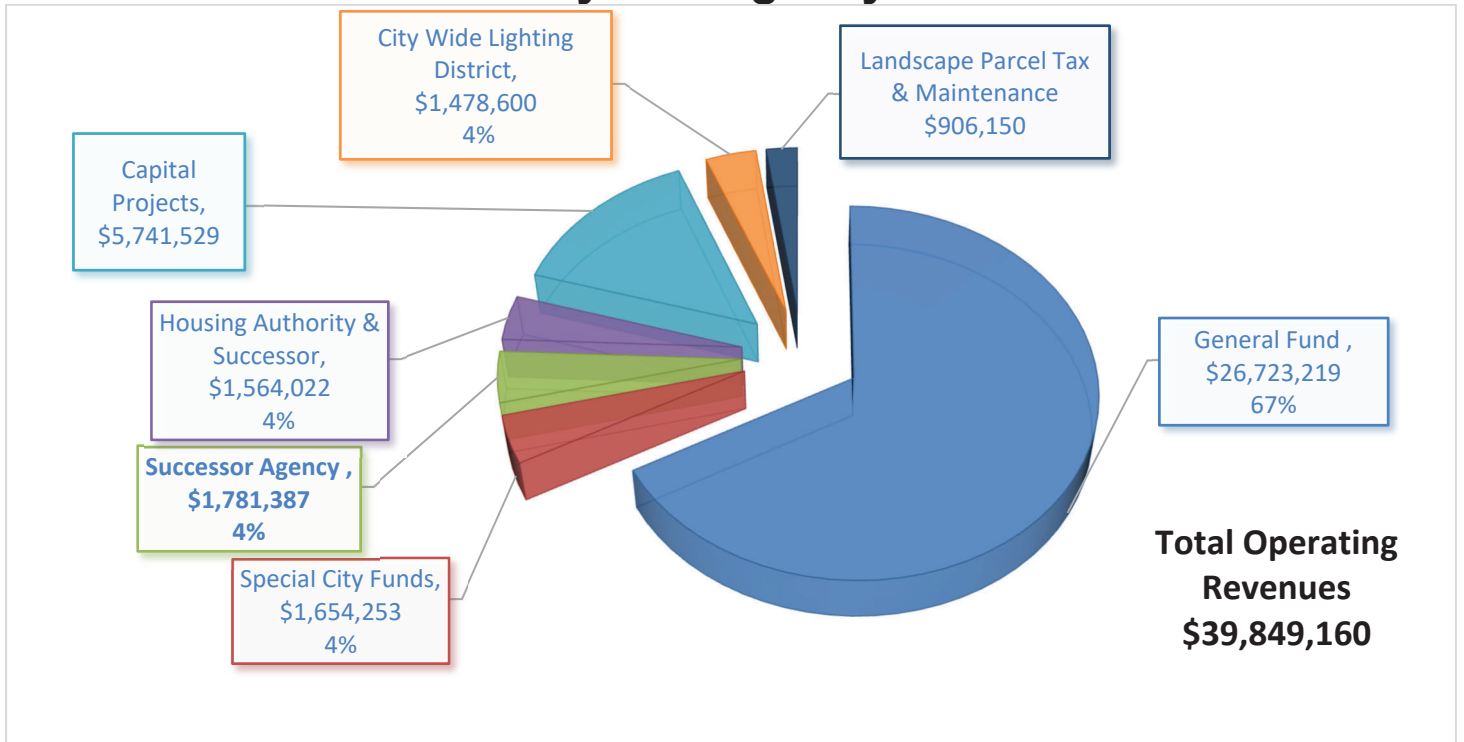
# ASSESSED VALUE OF TAXABLE PROPERTY



Source: 2020-21 HDL Property Tax Report



## 2021-22 City and Agency Revenues



**CITY OF SAN DIMAS**  
**SCHEDULE 3: SUMMARY OF ESTIMATED EXPENDITURES BY FUND**  
**FUNCTION AND ACTIVITY FOR FISCAL YEAR 2021-22**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ESTIMATED EXPENDITURES	2021-22 ADOPTED BUDGET
<b>GENERAL GOVERNMENT</b>				
4110 City Council	47,922	57,720	52,890	62,720
4120 City Manager	729,925	538,283	543,050	487,263
4150 Administrative Services	1,135,158	1,280,355	1,064,562	1,296,662
4170 City Attorney	301,476	215,000	345,000	290,000
4180 Economic Development	5,250	15,000	6,000	15,000
4190 General Services	4,514,192	4,880,230	4,767,284	5,387,471
<b>Sub-Total</b>	<b>6,733,923</b>	<b>6,986,588</b>	<b>6,778,786</b>	<b>7,539,116</b>
<b>PUBLIC SAFETY</b>				
4210 Public Safety	7,119,886	7,629,078	7,608,958	7,965,507
4211 Risk Management/Law Enforce.	200	7,500	7,500	7,500
4212 Emergency Services	94,145	72,302	162,302	14,300
<b>Sub-Total</b>	<b>7,214,231</b>	<b>7,708,880</b>	<b>7,778,760</b>	<b>7,987,307</b>
<b>COMMUNITY DEVELOPMENT SERVICES</b>				
4308 Community Development	495,130	1,559,002	1,644,344	1,169,928
4309 Development Services	685,583	-	-	-
4310 Administration and Engineering	874,531	903,065	899,397	1,225,723
4311 Building and Safety	458,600	482,855	447,394	494,593
4341 Street Maintenance	890,500	782,695	958,111	1,144,275
4342 Vehicle Maintenance	261,185	303,371	271,134	321,871
4345 Traffic Control	221,488	356,162	356,162	393,721
<b>Sub-Total</b>	<b>3,887,017</b>	<b>4,387,150</b>	<b>4,576,542</b>	<b>4,750,111</b>
<b>PARKS &amp; RECREATION</b>				
4410 Facilities	716,714	768,054	755,654	784,534
4411 Civic Center	398,559	269,160	265,660	307,860
4412 Senior Center	154,538	311,430	260,269	268,704
4414 Park Maintenance	358,152	370,628	368,221	374,387
4415 Parkways & Trees	551,964	519,661	517,254	528,130
4420 Recreation	1,460,517	1,477,628	1,233,265	1,544,035
4430 Recreation Center	633,500	430,342	392,245	709,970
<b>Sub-Total</b>	<b>4,273,944</b>	<b>4,146,903</b>	<b>3,792,568</b>	<b>4,517,620</b>
<b>TOTAL GENERAL FUND EXPENSE</b>	<b>22,109,115</b>	<b>23,229,521</b>	<b>22,926,656</b>	<b>24,794,154</b>
<b>TRANSFERS OUT</b>				
Transfer to City Hall Fund 04	699,300	695,099	695,099	691,805
Transfer to Landscape Maint. Fund 08	96,237	-	20,000	-
Transfer to Infrastructure Fund 12	-	-	-	-
Transfer to Community Park Fund 20	-	-	-	-
Transfer to Housing Fund 34 (20% loan set aside)	149,612	226,112	226,112	170,229
Transfer to Equipment Repl Fund 70	-	-	-	-
<b>Sub-Total Transfers Out</b>	<b>945,149</b>	<b>921,211</b>	<b>941,211</b>	<b>862,034</b>
<b>USE OF RESERVES</b>				
Transfer to Infrastructure Fund 12	476,075	-	-	1,195,585
Transfer to Community Park Fund 20	454,212	-	-	-
Transfer to Open Space District # 1 Fund 21	-	559,679	559,679	-
Transfer to Open Space District # 2 Fund 22	-	26,130	60,670	-
Transfer to Open Space District # 3 Fund 23	-	210,000	210,000	-
Transfer to Equipment Repl Fund 70	182,329	18,129	18,129	1,334,932
Transfer to Capital Assets Reserve Fund 100	-	-	-	1,000,000
<b>Sub-Total Use of Reserves</b>	<b>1,112,616</b>	<b>813,938</b>	<b>848,478</b>	<b>3,530,517</b>
<b>TOTAL GENERAL FUND EXPENDITURES &amp; TRANSFERS</b>	<b>24,166,881</b>	<b>24,964,669</b>	<b>24,716,344</b>	<b>29,186,706</b>

**CITY OF SAN DIMAS**  
**SCHEDULE 3: SUMMARY OF ESTIMATED EXPENDITURES BY FUND**  
**FUNCTION AND ACTIVITY FOR FISCAL YEAR 2021-22**

<b>SPECIAL CITY FUNDS</b>				
02 State Gas Tax 2105, 2106, 2107	340,200	998,000	1,365,941	1,113,785
03 Walker House	164,662	339,036	159,036	340,929
04 City Hall/CB/Plaza Fund	699,344	695,099	695,099	691,805
06 Sewer Construction	140,871	223,000	223,000	248,000
07 City Wide Lighting District	1,059,872	1,303,500	2,835,711	2,583,800
08 Landscape Parcel Tax	995,626	954,874	954,874	977,276
12 Infrastructure Replacement	296,352	570,500	1,740,304	3,525,572
20 Community Parks & Fac Dev	1,058,477	-	435,206	20,000
21 Open Space District #1	-	637,000	967,000	-
22 Open Space District #2	230,908	250,000	458,421	-
23 Open Space District #3	-	210,000	169,930	-
27 Civic Center Parking District	5,430	-	-	-
28 Civic Center Pkg Dist Redemption	-	-	-	-
40 Community Development Block Grt	98,431	142,716	324,722	253,583
41 Citizen's Option for Public Safety	153,363	185,000	170,000	190,000
53 Golf Course	498,765	554,400	541,099	541,099
70 Equipment Replacement	400,355	127,615	164,552	418,061
71 Air Quality Management District	113,859	35,000	69,595	30,000
72 Prop A Transit	521,661	907,568	905,068	1,091,668
73 Prop C Transit	82,064	2,191,500	1,121,000	1,671,500
74 Measure R	283,557	615,000	622,901	1,309,000
75 Open Space Maintenance	52,979	52,445	50,550	51,685
76 Measure M	21,770	836,245	794,000	970,000
77 Road Maint. Rehab Act	579,235	550,000	550,000	823,000
78 Measure W	-	1,187,000	147,792	588,000
<b>TOTAL SPECIAL CITY FUNDS</b>	<b>7,797,781</b>	<b>13,565,498</b>	<b>15,465,801</b>	<b>17,438,763</b>
<b>SPECIAL CITY FUNDS TRANSFERS OUT</b>				
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)	2,185	2,000	2,000	2,000
<b>SUB-TOTAL SPECIAL CITY FUNDS</b>	<b>352,185</b>	<b>352,000</b>	<b>352,000</b>	<b>352,000</b>
<b>GRAND TOTAL ALL CITY FUNDS EXPENDITURES &amp; TRANSFERS</b>	<b>32,316,847</b>	<b>38,882,167</b>	<b>40,534,145</b>	<b>46,977,469</b>
<b>OTHER ENTITIES</b>				
<b>34 HOUSING AUTHORITY SUCCESSOR TOTAL</b>	<b>344,370</b>	<b>674,753</b>	<b>1,020,395</b>	<b>542,421</b>
<b>38/39 SUCESSOR AGENCY TOTAL</b>	<b>2,201,293</b>	<b>2,052,451</b>	<b>2,052,451</b>	<b>1,781,387</b>
<b>113 HOUSING AUTHORITY</b>	<b>880,421</b>	<b>875,150</b>	<b>2,495,386</b>	<b>1,219,839</b>
<b>GRAND TOTAL ALL CITY AND ENTITIES EXPENDITURES &amp; TRANSFERS</b>	<b>35,742,931</b>	<b>42,484,521</b>	<b>46,102,377</b>	<b>50,521,116</b>

# 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 Regular Salaries

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** - To perform a variety of difficult administrative assignments and coordinate City administrative activities as assigned; direct the administration of the City's centralized human resources and risk management programs; direct and administer the City's public information, cable franchise, and park development programs; coordinate assigned activities with City departments, divisions, and outside agencies, organize and coordinate other programs and projects as assigned by the City Manager; represents the City Manager as assigned.

**Administrative Services Manager** - Under administrative direction, manages Finance Division, including technical and administrative accounting and human relations staff; including the general ledger, payroll, accounts payable, accounts receivable, Federal and State grants reporting, and business licenses administration; supervises human resources, including recruitment and selection, benefits administration, training, and other services; and performs related duties as required.

**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.

**Information Systems Administrator** - Under administrative direction, performs a variety of professional-level 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; and performs related duties as required.

**Accounting Supervisor** - Under administrative direction, manages technical and administrative accounting staff and Finance Division, including general ledger, payroll, accounts payable, accounts receivable, Federal and State grants, and business licenses; organizes, supervises, and maintains the City's information system including the main frame computer, LAN servers, personal computers, system printers and peripherals, financial software and data processing software; and performs related duties as required.

**Human Resources Specialist** – Responsible for personnel services to City Departments including responding to inquiries regarding the recruitment and selection process; assists with job application screening; provides orientation to oral board raters; schedules employment physicals; drafts and places job announcement advertisements; disseminates City employment policies and procedures; provides new employee orientation and processes related documents.

**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.

**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.

## **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.

**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.

**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.

**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.

**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.



**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 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.

**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.

**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.

**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.

**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 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.

**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.

**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.

**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.

**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.

**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.

**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.

**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 Superintendent** - 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.

**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 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.

**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.

**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:**

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

**Senior Office Assistant** - To perform a wide variety of office support duties related to the function and department assigned, which may include reception, typing, word processing, data entry, record keeping, and filing.

### **Community Development Services Department:**

**Parking Enforcement Officer II** - Under general supervision, performs para-professional duties related to the enforcement of the City's overnight parking ordinance; performs other related code enforcement duties as required. The position is distinguished from Parking Enforcement Officer I by having a broader range and significant work skills based upon experience and additional training.

**Parking Enforcement Officer I** - Under general supervision, performs para-professional duties related to the enforcement of the City's overnight parking ordinance; performs other related code enforcement duties as required.

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

## **Parks & Recreation 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.

**Building Maintenance Aides** - 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.

**Pool maintenance Operator** - Under supervision, to perform a variety of basic tasks in the maintenance of City swimming pools, pool equipment, jacuzzi and pool facility, and to perform related duties as assigned.

**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.

**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.

**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:**

**Senior Office Assistant** - To perform a wide variety of office support duties related to the function and department assigned, which may include reception, typing, word processing, data entry, record keeping, and filing.

**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 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.
- 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

# LONG-TERM DEBT

## 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
2020-2021	\$2,654,000	\$648,000	\$47,099	\$2,006,000
2021-2022	\$2,006,000	\$657,000	\$34,804	\$1,349,000
2022-2023	\$1,349,000	\$669,000	\$22,330	\$680,000
2023-2024	\$680,000	\$680,000	\$9,639	\$0

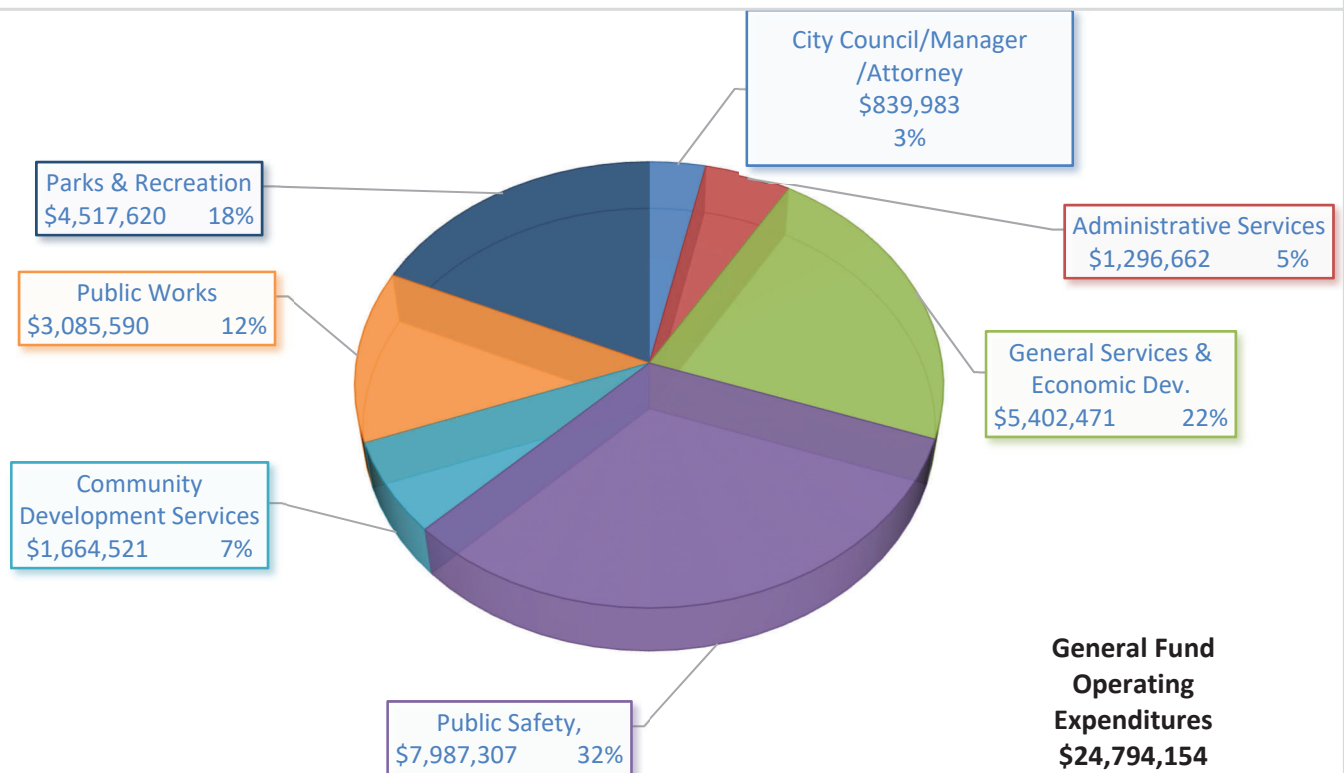
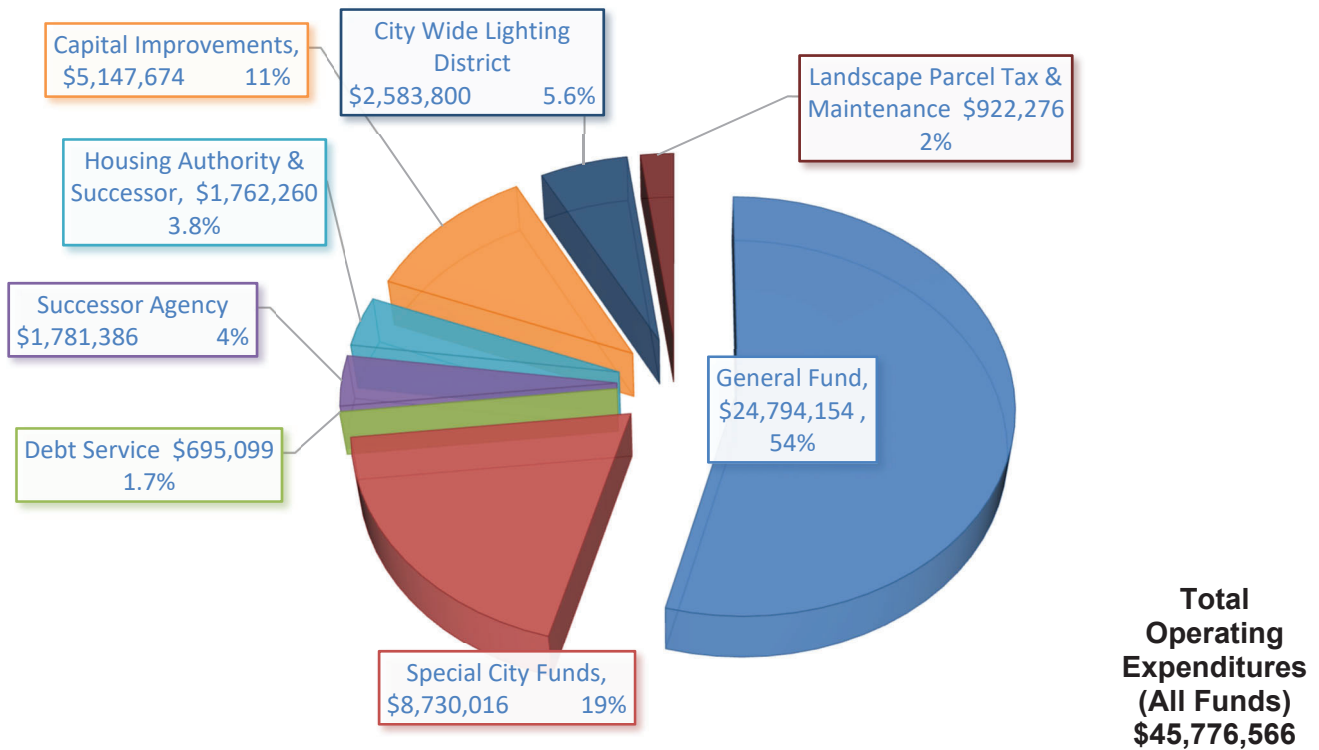
### 1998 Mobile Home Park Housing Revenue Bonds

On June 18, 1998 the City of San Dimas Housing Authority issued \$8,075,000 of Mobile Home Park Revenue Bonds, Series 1998A. The bonds were issued to finance the Authority's acquisition of a mobile home park known as Charter Oak Mobile Home Estates, and to finance certain capital improvement thereto. On October 29<sup>th</sup>, 2021 The City of San Dimas Housing Authority re-funded 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
2021-2022	\$2,318,400	\$440,100	\$46,206	\$1,878,300
2022-2023	\$1,878,300	\$457,400	\$30,518	\$1,420,900
2023-2024	\$1,420,900	\$464,700	\$21,988	\$956,200
2024-2026	\$956,200	\$956,200	\$17,769	\$0

## 2021-22 City and Agency Expenditures



**CITY OF SAN DIMAS**  
**SCHEDULE 4: SUMMARY OF TRANSFERS IN AND USE OF RESERVES**  
**FOR FISCAL YEAR 2021-22**

<b>ALL FUNDS</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 REVISED ESTIMATED TRANSFERS</b>	<b>2021-22 ADOPTED BUDGET</b>
01 General Fund From Fund 02 Gas Tax	225,000	225,000	225,000	225,000
01 General Fund From 07 Lighting Dist	125,000	125,000	125,000	125,000
01 General Fund From Fund 20 Community Parks	-	-	-	-
01 General Fund From Fund 71 AQMD	2,185	2,000	2,000	2,000
04 City Hall/CB/Plaza From 01 General Fund	699,300	695,099	695,099	691,805
08 Landscape Parcel Tax From 01 General Fund	96,237	-	20,000	-
08 Landscape Parcel Tax From 020 Comm. Park	-	-	-	-
12 Infrastructure From 01 Gen Fund	476,075	-	-	1,195,585
20 Comm. Park/Fac Dev From 01 Gen Fund	-	-	-	-
021 Open Space Dist. #1 From Fund 01 Gen Fund	-	559,679	559,679	-
022 Open Space Dist. #2 From Fund 01 Gen Fund	-	26,130	60,670	-
023 Open Space Dist. #3 From Fund 01 Gen Fund	-	210,000	210,000	-
34 Housing Authority Successor from Fund 01	149,612	226,112	226,112	170,229
70 Equipment Repl From Fund 01	182,329	18,129	18,129	1,334,932
100 Capital Assets Reserve From Fund 01	-	-	-	1,000,000
<b>TOTAL TRANSFERS IN</b>	<b>1,955,738</b>	<b>2,087,149</b>	<b>2,141,689</b>	<b>4,744,551</b>

**CITY OF SAN DIMAS**  
**SCHEDULE 5: SUMMARY OF TRANSFERS OUT AND USE OF RESERVES**  
**FOR FISCAL YEAR 2021-22**

<b>ALL FUNDS</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 REVISED ESTIMATED TRANSFERS</b>	<b>2021-22 ADOPTED BUDGET</b>
01 General Fund to Fund 04	699,300	695,099	695,099	691,805
01 General Fund to Fund 08	96,237	-	20,000	-
01 General Fund to Fund 12	476,075	-	-	1,195,585
01 General Fund to Fund 20	454,212	-	-	-
01 General Fund to Fund 021	-	559,679	559,679	-
01 General Fund to Fund 022	-	26,130	60,670	-
01 General Fund to Fund 023	-	210,000	210,000	-
01 General Fund to Fund 34	149,612	226,112	226,112	170,229
01 General Fund to Fund 70	182,329	18,129	18,129	1,334,932
01 General Fund to Fund 100	-	-	-	1,000,000
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
020 Community Parks Fund to Fund 01	-	-	-	-
020 Community Parks Fund to Fund 08	-	-	-	-
71 AQMD to Fund 01	2,185	2,000	2,000	2,000
<b>TOTAL TRANSFERS OUT</b>	<b>2,409,950</b>	<b>2,087,149</b>	<b>2,141,689</b>	<b>4,744,551</b>



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# GENERAL FUND BUDGET DETAIL OF REVENUES AND EXPENDITURES



## IN THIS SECTION:

- BUDGET TIME LINE
- BUDGET POLICIES
- GOALS AND SERVICE INDICATORS
- GENERAL FUND COST CENTER SUMMARY





## **BUDGET DEVELOPMENT TIMELINE 2021-22**

The budget process is a significant undertaking for staff, the City Council and the community. The process begins in January as the City Manager meets with staff and gives general direction in preparing departments' budgets. On April 27<sup>th</sup> a study session was conducted to report on the midyear 2019-20 budget and to begin discussion on the preliminary fiscal year 2021-2022 budget, our City Council and Public were asked for input on items they would like to see incorporated with the new budget. In March, proposed budget information is submitted for review by the budget team, and creation of the draft budget document and the Capital Improvement Plan is developed to be presented to the Council and public.

February 23, 2021 .....	Mid-Year Budget Report & Preliminary Budget Review
March 26, 2021 .....	Preliminary Budget figures are due.
March 31, 2021 .....	Completed meetings with each department to discuss budget submissions and goals
May 12, 2020 .....	Council & Public Revenue Update Presentation
April 27, 2021 .....	Council & Public Review of Preliminary Budget
June 8, 2021 .....	Adoption of the Operating and Capital Improvement Program Budget for Fiscal Year 2020-21 and the 2020-21 Appropriations Limit

# **CITY OF SAN DIMAS FY 2021-22 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 Development**<sup>1</sup>

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.

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<sup>1</sup>Adapted 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 30<sup>th</sup> 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 1<sup>st</sup> 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 ~~municipal~~ fund at the time of the decision. This policy includes, but is not limited to, the authority to supplement budgeted capital projects by transferring funds reflected in a Council-approved Capital Improvement Program from a future year to the current fiscal year if the City Manager determines that the action is necessary to prevent a disruption to the construction schedule of the project, and that there is sufficient fund balance available to cover the expenditures.

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

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

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

Whenever the City Manager determines that a proposed budgetary adjustment does not fall within 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.



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## City of San Dimas Goals

- Fiscal Sustainability and Responsibility: Continue to implement the City's Fiscal Responsibility Philosophy with a focus on efficiencies, strategic economic development, maintaining and improving upon City facilities and infrastructure.
- Operate in a transparent and open manner to earn and keep the trust of our community.
- Foster performance management, customer service and continuous improvement while supporting the professional development of our employees.
- Maintain a commitment of support for our employees through leadership and professional management.
- Measure successes and communicate them to the community.
- Maintaining a Safe Community which includes supporting our first responders (police, fire, public works), responding to storm emergencies, protecting people, property, businesses, and our infrastructure (streets, sidewalks, storm and waste water), and engaging in emergency preparedness activities.
- Invest in the City's Infrastructure (Water, Streets, Sewers, Storm Drains, Parks, Trails and Public Facilities).
- Invest in equipment that creates efficiencies in service delivery, lowers costs and provides safety enhancements for City employees.
- Develop a Downtown specific plan along with taking steps towards the development of an update to the General Plan.
- Facilitate the production of housing with an update of the Housing Element, including an emphasis on affordable housing (including unhoused people) and workforce housing.
- Be responsive to the needs of residents by providing necessary programs and activities in partnership with other agencies to provide benefits to the various demographics of our residents.

# **Performance Indicators and Accomplishments by Department Entering FY 2020-21**

## **Administrative Services**

- Administrative Services re-organization to ensure redundancies and improve efficiencies.
- Refinanced the Mobile Home Park Bond.
- Created a safe working environment with COVID-19 Prevention Program
- Awarded the CSMFO Excellence in Budgeting Award.
- Implemented an online submission system for filing claims.
- Developed Action Summary Minutes to City documents.
- Improved the internal policies to ensure consistency and efficiency in preparing and processing staff reports.
- Finalizing implementation of GOGOV service request and public engagement platform.
- Issued 2,387 Business Licenses and 786 Annual Parking Permits.
- Updated Council Chambers and conference rooms to accommodate teleconferencing and ensure social distance measures were implemented.
- Enhanced the City's network security against cyberthreats.
- Enhanced overall City Hall access security.



## **Community Development**

- Housing Element update underway.
- Objective design standard guidelines underway.
- Municipal Code Text Amendments.
  - 1. ADU's
- Entitlement process completed for Popeye's restaurant, Arco Gas Station and Dixie Rose BBQ
- VMT thresholds adopted

## **Code Compliance**

- 1208 Opened/Ongoing Code Cases
- 1037 Violations Resolved
- Implemented Code Hotline and Online Reporting System
- Coordinated efforts between City, Sheriff and Sander's Towing for Etch and Catch Program
- Collaborated with Public Works to educate residents about alley maintenance and bulky item pick up

## **Building & Safety**

- 327 Planning applications submitted.
- 4,800 Inspection types completed.
- 919 Building permits issued.
- 

### **Construction Started:**

- Brasada Estates (65 new homes)
- Moore Lane (12 new homes)
- Remodel of Burger King on Arrow to Drive Thru Starbucks
- Remodel of Cask and Cleaver on Village Court to Baby Bros Pizza
- Remodel of Sizzler on Village Court to Popeye's
- Complete Renovation of Gas Station at 1110 W Gladstone

### **Completed Projects**

- Brandywine (28 new homes)
- HVAC Training Center at 650 Cienega (\$1.8 million TI)
- Target Remodel at 888 W Arrow (\$7.7 million TI)

## **Public Works**

- Completed \$3.3 million in capital improvement projects.
  1. Paseo Alondra Slope Restoration
  2. Bonita traffic signal synchronization project.
  3. Slurry seals for the years zones.
  4. Civic Center Park sidewalk and lighting project.
  5. Catch Basin Cleaning.
  
- Completed Permit Parking Program
  
- Executed a new traffic signal maintenance contract.
  
- Approximately 3,000 pot holes filled.
  
- Worked with Waste Management to meet trash requirements
  
- Met annual stormwater requirements.
  
- Over 700 calls for service.
  
- 220 Encroachment permits issued and over 1,000 Inspections.
  
- Conducted a business outreach meeting.
  
- Met goals for pavement striping and sidewalk inspection program.

## **Parks & Recreation**

- Capital Projects and facility improvements completed or in construction.
  1. Civic Center Fitness Area
  2. Arrow Highway Median
  3. Sports Field Renovation
  4. Basketball Court Resurfacing
  5. Ladera Serra & Loma Vista Playground Replacement
  6. Tennis Court Resurfacing
  7. Via Verde Park walking path
  8. Trail Rehabilitation
- 177 Acres of parks, medians, parcels, trails, and other landscape sites were maintained.
- The Facility Division maintains 20 public facilities including public and historical buildings, fountains, pools and the Recreation Center.
- Special Events
  1. Halloween Spooktacular
  2. 12 Days of San Dimas
  3. Easter Bunny Trail
  4. National Night Out
  5. Drive in Movies
  6. City Birthday

San Dimas Cares 1,989 packages delivered or picked up serving 211 individuals.

Senior Lunch Program 15,543 Meals Distributed.



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# **City of San Dimas**

## **General Fund Cost Centers**

### **Function, Operational Plan and Budget Summary**



# City of San Dimas

<u>City Council</u> Department	<u>City Council</u> Cost Center	4110 Cost Center No.
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## **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.

Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	5.00	5.00	5.00	5.00
<b>Expenditures</b>				
Elected Officials Salary	39,557	39,720	39,720	39,720
Other Operating Costs	8,365	18,000	13,170	23,000
Capital Outlay (041)	-	-	-	-
Total Expenditures:	47,922	57,720	52,890	62,720
% Change			-8%	19%
Source of Funds	General Fund			



# City of San Dimas

Administration  
Department

City Manager  
Cost Center

4120  
Cost Center No.

## **Function:**

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

## **Operational Plans:**

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

	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Budget Distribution				
Full Time Employees	2.00	2.00	2.00	2.00
<b>Expenditures</b>				
FT Personnel Salary (101)	506,598	346,733	320,000	322,613
Professional Services (020)	167,410	140,000	170,000	100,000
Other Operating Costs (Various)	55,917	51,550	53,050	64,650
Capital Outlay (041)	-	-	-	-
Total Expenditures:	729,925	538,283	543,050	487,263
% Change			1%	-10%
Source of Funds	General Fund			

# City of San Dimas

<u>Administration</u> Department	<u>Administrative Services</u> Cost Center	4150 Cost Center No.
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## Function:

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

## Operational Plans:

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

Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	10.00	12.00	12.00	11.00
<b>Expenditures</b>				
FT Personnel Salary (101)	912,975	1,075,400	917,945	1,029,871
PT Personnel Salary (102)	141,246	83,095	47,559	67,291
Professional Services (020)	14,202	59,000	33,926	42,500
Other Operating Costs (Various)	66,735	62,860	65,132	157,000
Capital Outlay (041)	-	-	-	-
Total Expenditures:	1,135,158	1,280,355	1,064,562	1,296,662
% Change			-17%	22%
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	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	-	-	-	-
<b>Expenditures</b>				
FT Personnel Salary	-	-	-	-
Professional Services (020)	301,476	215,000	345,000	290,000
Capital Outlay (041)	-	-	-	-
Total Expenditures:	301,476	215,000	345,000	290,000
% Change			60%	-16%
Source of Funds	General Fund			

# City of San Dimas

<u>Administration</u> Department	<u>Economic Development</u> Cost Center	4180 Cost Center No.
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## 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	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	-	-	-	-
<b>Expenditures</b>				
FT Personnel Salary	-	-	-	-
Professional Services	-	15,000	6,000	10,000
Other Operating Costs	5,250	-	-	5,000
Capital Outlay (041)	-	-	-	-
Total Expenditures:	5,250	15,000	6,000	15,000
% Change			-60%	150%
Source of Funds	General Fund			

# City of San Dimas

<u>General Government</u> Department	<u>General Services</u> Cost Center	4190 Cost Center No.
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## Function:

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

## Operational Plans:

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

Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	-	-	-	-
<b>Expenditures</b>				
Professional Services (020)	465,903	619,794	589,267	825,755
Insurance Costs (014)	437,098	464,478	480,075	457,194
Employee Benefits (200)	3,293,848	3,487,017	3,424,588	3,789,300
Other Operating Costs (Various)	317,343	308,941	273,354	315,222
Capital Outlay (041)	-	-	-	-
Total Expenditures:	4,514,192	4,880,230	4,767,284	5,387,471
% Change			-2%	13%
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.

	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Budget Distribution				
Full Time Employees	Contracted	Contracted	Contracted	Contracted
<b>Expenditures</b>				
Public Safety Contract Services (020)	6,242,899	6,651,747	6,631,627	6,958,842
Liability Trust Fund (020-014)	667,629	748,424	748,424	746,965
Other Operating Costs (Various)	64,493	62,400	62,400	59,700
Animal Control Services (413)	144,865	166,507	166,507	200,000
Total Expenditures:	7,119,886	7,629,078	7,608,958	7,965,507
% Change			-0.26%	5%
Source of Funds	General Fund			

# City of San Dimas

Public Safety  
Department

Risk Management/Law Enforcement  
Cost Center

4211  
Cost Center No.

## Function:

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

## Operational Plans:

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

Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	-	-	-	-
<b>Expenditures</b>				
FT Personnel Salary	-	-	-	-
Other Operating Costs	200	7,500	7,500	7,500
Capital Outlay (041)	-	-	-	-
Total Expenditures:	200	7,500	7,500	7,500
% Change			0%	0%
Source of Funds	General Fund			



# City of San Dimas

<u>Public Safety</u> Department	<u>Emergency Services</u> Cost Center	4212 Cost Center No.		
<b>Function:</b>				
<ul style="list-style-type: none"><li>➤ To emphasize emergency response coordination, staff and volunteer training, communication systems, recovery efforts, public information, emergency plan development and revision.</li><li>➤ Prepare, update and exercise the procedures for responding to disasters.</li><li>➤ Make investments in disaster preparedness needed to provide the City with effective emergency response capability.</li></ul>				
<b>Operational Plans:</b>				
<ul style="list-style-type: none"><li>➤ Develop and direct one tabletop exercise and/or City EOC activation to train City staff each year, or one multi-agency functional exercise.</li><li>➤ Provide training to all EOC staffing members to ensure familiarity with the Mobile EOC operations and equipment.</li><li>➤ Maintain an equipment purchase and maintenance plan to meet emergency preparedness response and recovery needs.</li></ul>				
Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	-	-	-	-
<b>Expenditures</b>				
FT Personnel Salary	-	-	-	-
Other Operating Costs	94,145	72,302	162,302	14,300
Capital Outlay (041)	-	-	-	-
Total Expenditures:	94,145	72,302	162,302	14,300
% Change			124%	-91%
Source of Funds	General Fund			

# City of San Dimas

Community Development  
Department

Community Development  
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.

Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	10.00	10.00	10.00	10.00
<b>Expenditures</b>				
FT Personnel Salary (101)	1,010,449	901,883	893,813	945,548
PT Personnel Salary (102)	80,563	148,721	125,691	130,000
Professional Services (020)	44,117	58,500	99,500	12,000
Grant Funded Services (020)	-	400,000	460,000	-
Other Operating Expenditures (Various)	45,584	49,898	65,340	82,380
Capital Outlay (041)	-	-	-	-
Total Expenditures:	1,180,713	1,559,002	1,644,344	1,169,928
% Change			5%	-29%
Source of Funds	General Fund			

# City of San Dimas

<u>Public Works</u> Department	<u>Public Works Admin/Engineering</u> Cost Center	4310 Cost Center No.		
<b>Function:</b>				
<ul style="list-style-type: none"><li>➤ 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.</li><li>➤ Responsible for compliance with the Americans with Disabilities Act (ADA) within the public right of way; responsible for administering street maintenance contracts, and capital improvement projects, and compliance with the National Pollutant Discharge Elimination System (NPDES) Program; provide plan check and inspection services for grading and public works permits, utility work permits, development reviews, tract/parcel map checks, lot line adjustments, and compliance certificates. Respond to public inquiries regarding traffic, parking, drainage and public works issues.</li></ul>				
<b>Operational Plans:</b>				
<ul style="list-style-type: none"><li>➤ Provide public information on engineering and traffic issues at the public counter and by phone. Issue public works and grading/on-site improvement permits.</li><li>➤ Provide mapping and documentation support through AutoCAD and GIS services.</li><li>➤ Update the pavement management program to provide a method of documenting roadway pavement conditions throughout the community to prioritize capital improvement projects.</li><li>➤ Provide contract management and administration associated with designated/assigned Capital Improvement Program projects.</li></ul>				
Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	8.00	8.00	8.00	9.00
<b>Expenditures</b>				
FT Personnel Salary (101)	792,746	761,965	761,965	873,923
PT Personnel Salary (102)	21,161	55,500	55,500	30,000
Professional Services (020)	42,900	61,000	59,332	285,000
Other Operating Costs (Various)	17,724	24,600	22,600	36,800
Capital Outlay (041)	-	-	-	-
Total Expenditures:	874,531	903,065	899,397	1,225,723
% Change			0%	36%
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.

Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	4.00	4.00	4.00	4.00
<b>Expenditures</b>				
FT Personnel Salary (101)	380,766	390,855	374,904	403,623
Professional Services (020)	62,312	72,000	56,100	70,000
Other Operating Costs (Various)	15,522	20,000	16,390	20,970
Capital Outlay (041)	-	-	-	-
Total Expenditures:	458,600	482,855	447,394	494,593
% Change			-7%	11%
Source of Funds	General Fund			

# City of San Dimas

<u>Public Works</u> Department	<u>Street Maintenance</u> Cost Center	4341 Cost Center No.
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## **Function:**

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

## **Operational Plans:**

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

Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	5.00	5.00	5.00	5.00

## **Expenditures**

FT Personnel Salary (101)	405,384	385,995	378,603	394,575
Professional Services (020)	260,836	266,000	290,000	315,000
NPDES (024)	139,624	-	158,708	272,000
Other Operating Costs (Various)	84,656	130,700	130,800	162,700
Capital Outlay (041)	-	-	-	-

Total Expenditures:	890,500	782,695	958,111	1,144,275
% Change			22%	19%

Source of Funds	General Fund
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# 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.

Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	1.00	1.00	1.00	1.00
<b>Expenditures</b>				
FT Personnel Salary (101)	69,501	53,971	15,000	60,571
Vehicle Equipment (011)	86,152	105,000	105,734	106,500
Professional Services (020)	54,119	75,000	81,000	80,000
Other Operating Costs (Various)	15,391	29,200	29,200	29,100
Utilities (022)	21,945	20,200	20,200	25,700
Capital Outlay (041)	14,077	20,000	20,000	20,000
Total Expenditures:	261,185	303,371	271,134	321,871
% Change			-11%	19%
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.

	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Budget Distribution				
Full Time Employees	2.00	2.00	2.00	2.00
<b>Expenditures</b>				
FT Personnel Salary (101)	114,534	117,362	117,362	123,921
Professional Services (020)	72,723	150,000	150,000	165,000
Other Operating Costs (Various)	24,231	54,800	54,800	56,800
City Signage (038)	10,000	24,000	24,000	33,000
Capital Outlay (041)	-	10,000	10,000	15,000
Total Expenditures:	221,488	356,162	356,162	393,721
% Change			0%	11%
Source of Funds	General Fund			



# City of San Dimas

Parks & Recreation  
Department

Facilities  
Cost Center

4410  
Cost Center No.

## **Function:**

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

## **Operational Plans:**

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

Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	5.50	5.50	5.50	5.50
<b>Expenditures</b>				
FT Personnel Salary (101)	461,034	467,804	467,804	488,464
PT Personnel Salary (102)	85,066	92,500	116,500	115,505
Contract Services (023)	69,725	88,500	88,500	71,180
Other Operating Costs (Various)	35,254	41,250	36,850	37,925
Utilities (022)	63,730	76,000	44,000	68,460
Capital Outlay (041)	1,905	2,000	2,000	3,000
Total Expenditures:	716,714	768,054	755,654	784,534
% Change			-2%	4%
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.

	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Budget Distribution				
Full Time Employees	-	-	-	-
<b>Expenditures</b>				
Professional Services (020)	1,182	-	-	1,560
Other Operating Costs (Various)	58,031	39,600	37,800	55,360
Utilities (022)	101,247	118,700	117,000	121,920
Contract Services (023)	232,115	104,860	104,860	123,020
Capital Outlay (041)	5,984	6,000	6,000	6,000
Total Expenditures:	398,559	269,160	265,660	307,860
% Change			-1%	16%
Source of Funds	General Fund			

# City of San Dimas

Parks & Recreation  
Department

Senior Center  
Cost Center

4412  
Cost Center No.

## **Function:**

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

## **Operational Plans:**

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

Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	-	2.00	2.00	2.00
<b>Expenditures</b>				
FT Personnel Salary	-	124,323	90,929	116,710
Other Operating Costs	24,238	54,417	41,650	64,214
Utilities (022)	28,327	32,150	27,150	30,650
Contract Services (023)	58,095	90,540	90,540	52,130
Capital Outlay (041)	43,878	10,000	10,000	5,000
Total Expenditures:	154,538	311,430	260,269	268,704
% Change			-16%	3%
Source of Funds	General Fund			

# City of San Dimas

<u>Parks &amp; Recreation</u> Department	<u>Park Maintenance</u> Cost Center	<u>4414</u> Cost Center No.		
<b>Function:</b>				
<ul style="list-style-type: none"><li>➤ To maintain park landscapes, horse and walking trails within the City limits, irrigation systems, playground and landscape equipment.</li><li>➤ Manage contract for equestrian trail maintenance and pest control.</li><li>➤ Manage the landscape services contract for areas within the boundaries of the landscape parcel tax.</li></ul>				
<b>Operational Plans:</b>				
<ul style="list-style-type: none"><li>➤ Oversee the contract services for landscaping and trail maintenance.</li><li>➤ Maintain playground equipment and make any necessary repairs.</li><li>➤ Install CalSense controllers to monitor and control the use of water.</li><li>➤ Maintain the parks irrigation system and make any necessary repairs.</li><li>➤ Maintain sportsplex and City fields.</li></ul>				
Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	3.50	3.00	3.00	3.00
<b>Expenditures</b>				
FT Personnel Salary	276,941	234,828	232,421	237,174
Professional Services (020)	50,238	49,000	49,000	49,858
Other Operating Costs (Various)	30,973	19,800	19,800	20,355
Contract Services (023)	-	67,000	67,000	67,000
Capital Outlay (041)	-	-	-	-
Total Expenditures:	358,152	370,628	368,221	374,387
% Change			-1%	2%
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.

Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	3.50	3.00	3.00	3.00
<b>Expenditures</b>				
FT Personnel Salary	310,263	276,471	274,064	280,217
Professional Services (020)	109,467	109,000	109,000	111,068
Other Operating Costs (Various)	7,843	7,090	7,090	7,090
Utilities (022)	124,391	127,100	127,100	129,755
Capital Outlay (041)	-	-	-	-
Total Expenditures:	551,964	519,661	517,254	528,130
% Change			0%	2%
Source of Funds	General Fund			

# City of San Dimas

<u>Parks &amp; Recreation</u> Department	<u>Parks &amp; Recreation</u> Cost Center	<u>4420</u> Cost Center No.		
<b>Function:</b>				
<ul style="list-style-type: none"><li>➤ To provide administrative and clerical support for the programs provided by the Parks &amp; Recreation Department, including: social services, youth programs, senior citizen programs, park and median development, park and tree maintenance recreation center and sportsplex.</li><li>➤ 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.</li><li>➤ To provide customer service and registration for all Parks &amp; Recreation programming; to administer the park permit program and oversee facility rentals.</li><li>➤ 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.</li></ul>				
<b>Operational Plans:</b>				
<ul style="list-style-type: none"><li>➤ Ensure a wide range of healthy recreational activities for people of all age groups and needs.</li><li>➤ Provide a recreation center that offers various interests for persons of all ages to experience the benefits of physical and mental activities.</li><li>➤ Assist with additional community special events such as Earth day.</li><li>➤ Provide activities at special events that promote health and wellness to the community.</li><li>➤ Provide facilities that can be used by the public or for a number of special programs or events.</li></ul>				
Budget Distribution	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Full Time Employees	9.50	6.50	6.50	6.50
<b>Expenditures</b>				
FT Personnel Salary (101)	628,760	549,537	549,537	576,409
PT Personnel Salary (102)	361,289	444,539	385,433	505,059
Professional Services (020)	212,857	202,735	150,000	208,784
Other Operating Costs (Various)	257,611	280,817	148,295	253,785
Capital Outlay (041)	-	-	-	-
Total Expenditures:	1,460,517	1,477,628	1,233,265	1,544,036
% Change			-17%	25%
Source of Funds	General Fund			

# City of San Dimas

Parks & Recreation  
Department

Recreation Center  
Cost Center

4430  
Cost Center No.

## Function:

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

## Operational Plans:

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

	2019-20 Actuals	2020-21 Budget	2020-21 Estimated	2021-2022 Adopted Budget
Budget Distribution				
Full Time Employees	-	1.00	1.00	1.00
<b>Expenditures</b>				
FT Personnel Salary	-	73,394	40,000	66,975
PT Personnel Salary	258,989	148,703	144,000	355,545
Professional Services (020	11,647	2,885	2,885	11,585
Other Operating Costs (Various)	115,427	11,160	11,160	92,907
Contract Services (023)	109,756	95,000	95,000	87,758
Utilities (022)	85,524	99,200	99,200	95,200
Capital Outlay (041)	52,157	-	-	-
Total Expenditures:	633,500	430,342	392,245	709,970
% Change			-9%	81%
Source of Funds	General Fund			





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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>GENERAL FUND 01</b>				
UNASSIGNED FUND BALANCE	15,254,559	13,467,776	15,550,386	17,442,733
ASSIGNED FUND BALANCE RISK/LAW	2,829,507	2,797,507	2,829,307	2,821,807
ASSIGNED FUND BALANCE EMERG SRV	377,939	290,974	283,794	121,492
ASSIGNED FUND BALANCE GENERAL PLAN UPDATE	250,000	250,000	250,000	250,000
ASSIGNED FB CITY LOAN TO SA (281-003)	1,257,581	1,257,581	1,257,581	1,257,581
ASSIGNED FB - NPDES (281-004)	600,000	600,000	600,000	600,000
<b>TOTAL GENERAL FUND BALANCE</b>	<b>20,569,586</b>	<b>18,663,838</b>	<b>20,771,068</b>	<b>22,493,613</b>
<b>GENERAL FUND DETAIL OF REVENUES</b>				
311 PROPERTY TAX	7,559,406	7,678,418	7,922,513	8,087,239
312 SALES TAX	6,804,075	6,114,000	8,770,000	7,216,397
314 FRANCHISE FEE	2,335,254	2,097,500	2,428,319	2,509,500
315 LICENSE AND PERMIT TAXES/FEES	580,628	529,000	570,500	575,500
316 TRANSIENT OCCUPANCY TAXES	1,354,044	1,180,000	1,240,000	1,285,000
317 DOCUMENTARY STAMP	159,016	170,000	170,000	170,000
<b>Total All Taxes</b>	<b>18,792,423</b>	<b>17,768,918</b>	<b>21,101,332</b>	<b>19,843,636</b>
321 BUILDING & OTHER PERMITS	818,319	612,040	666,200	634,870
322 OTHER PERMITS	261,521	195,850	226,000	287,050
<b>Total Building/Other Permits</b>	<b>1,079,840</b>	<b>807,890</b>	<b>892,200</b>	<b>921,920</b>
<b>FINES/PENALTIES &amp; CITATIONS (331-332)</b>				
331 FINES & PENALTIES	93,246	109,100	57,000	83,100
332 CITATIONS	167,887	162,705	242,500	262,000
<b>Total Fines &amp; Penalties</b>	<b>261,133</b>	<b>271,805</b>	<b>299,500</b>	<b>345,100</b>
341 USE OF MONEY & PROPERTY	1,582,385	809,522	586,330	686,144
116 BALANCE SHEET REPAYMENT OF ADV. FROM GENERAL FUND	748,059	1,130,560	1,130,560	851,147
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>2,330,444</b>	<b>1,940,082</b>	<b>1,716,890</b>	<b>1,537,291</b>
353 INTERGOVERNMENTAL	42,437	30,000	30,000	30,000
356 State Grants	9,401	319,500	739,123	10,000
358 Misc Grants	8,791	8,500	8,500	8,500
359 Federal Grants	6,463	9,600	9,270	2,509,500
<b>Total State/ Federal/Other Grants &amp; Intergovernmental</b>	<b>67,092</b>	<b>367,600</b>	<b>786,893</b>	<b>2,558,000</b>
360 Charges for Current Services	21,943	34,000	25,300	27,500
361 Charges for Administrative Services	406,211	475,000	435,000	465,000
363 Auto Impound Storage Fees	10,044	10,000	10,000	10,000
364 Street/PW Serv Chgs/City Damages	-	1,500	-	-
365 Sale of Maps & Publications	140	500	250	500
<b>Total Charges for Services</b>	<b>438,338</b>	<b>521,000</b>	<b>470,550</b>	<b>503,000</b>
367 Recreation Fees	271,328	352,500	109,000	362,250
368 Recreation Center Fees	133,579	157,678	145,528	161,528
<b>Total Recreation &amp; Recreation Center Fees</b>	<b>404,907</b>	<b>510,178</b>	<b>254,528</b>	<b>523,778</b>
369 Refunds & Reimbursements	166,786	91,745	91,745	104,994
370 Administrative Reimbursements	263,383	275,000	275,000	200,000
393 Contributions	166,522	173,000	161,000	174,000
395 Other Sources of Revenue	45,310	10,000	37,251	11,500
<b>Total Ref/Reimbursements</b>	<b>642,001</b>	<b>549,745</b>	<b>564,996</b>	<b>490,494</b>
<b>SUB-TOTAL GENERAL FUND REVENUE</b>	<b>24,016,178</b>	<b>22,737,218</b>	<b>26,086,889</b>	<b>26,723,219</b>
From Gas Tax Fund 02 (002)	225,000	225,000	225,000	225,000
From Lighting District Fund 07 (007)	125,000	125,000	125,000	125,000
From AQMD Fund 71 (071)	2,185	2,000	2,000	2,000
<b>Total Transfers</b>	<b>352,185</b>	<b>352,000</b>	<b>352,000</b>	<b>352,000</b>
<b>TOTAL GENERAL FUND REVENUE &amp; TRFS</b>	<b>24,368,363</b>	<b>23,089,218</b>	<b>26,438,889</b>	<b>27,075,219</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>44,937,949</b>	<b>41,753,056</b>	<b>47,209,957</b>	<b>49,568,832</b>

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>GENERAL FUND 01</b>				
<b>GENERAL FUND DETAIL OF EXPENDITURES</b>				
<b>01-4110 CITY COUNCIL</b>				
101 Councilmembers	39,557	39,720	39,720	39,720
021 Travel & Meeting	8,117	17,500	2,670	12,500
033 Council Special Departmental supplies	248	500	500	500
033 Council Recognition (001)	-	-	10,000	10,000
<b>Total City Council</b>	<b>47,922</b>	<b>57,720</b>	<b>52,890</b>	<b>62,720</b>
<b>01-4120 CITY MANAGER</b>				
101 FT Personnel Salaries	506,598	346,733	320,000	322,613
103 Overtime	-	-	-	-
010 Legal Advertising	39,217	35,000	35,000	35,000
012 Car Allowance (1)	5,675	4,800	4,800	4,800
016 Publications & Dues	8,807	8,500	8,500	11,550
020 Election Services (001)	167,410	140,000	170,000	100,000
021 Travel & Meetings	2,110	3,000	4,500	12,800
033 Special Departmental Supplies	108	250	250	500
<b>Total City Manager</b>	<b>729,925</b>	<b>538,283</b>	<b>543,050</b>	<b>487,263</b>
<b>01-4150 ADMINISTRATIVE SERVICES</b>				
101 FT Personnel Salaries	912,975	1,075,400	917,945	1,029,871
102 PT Personnel Salaries	141,246	83,095	47,559	67,291
103 Overtime	217	-	500	500
010 Advertising	2,164	500	500	2,000
012 Car Allowance (1 + Misc Mileage)	3,453	4,000	2,300	7,600
016 Publications & Dues	4,076	3,250	6,400	5,400
018 Printing	835	2,500	1,369	2,500
020 Professional Services	14,202	59,000	33,926	42,500
021 Travel & Meeting	9,145	12,710	5,000	8,500
033 Special Departmental Supplies	29	500	500	5,500
038 Equipment	-	500	-	1,000
408 Annual Awards / Program	4,766	2,750	159	4,000
424 Accident Prevention Program	4,145	150	-	2,500
430 Sick Leave Incentive Program	28,309	30,000	23,404	28,000
431 Productivity Program	4,555	1,500	10,500	15,000
433 Physical Examinations	790	1,000	1,000	1,000
434 Employee Training	1,377	-	10,000	70,000
435 Employee Assistance Program	2,874	3,500	3,500	3,500
<b>Total Administrative Services</b>	<b>1,135,158</b>	<b>1,280,355</b>	<b>1,064,562</b>	<b>1,296,662</b>
<b>01-4170 CITY ATTORNEY</b>				
020 Professional Services (Legal Services)	301,476	215,000	345,000	290,000
<b>Total Legal Services</b>	<b>301,476</b>	<b>215,000</b>	<b>345,000</b>	<b>290,000</b>
<b>01-4180 ECONOMIC DEVELOPMENT</b>				
016 Publications & Dues (001)	5,250	-	-	5,000
020 Professional Services (001)	-	15,000	6,000	10,000
<b>Total Economic Development</b>	<b>5,250</b>	<b>15,000</b>	<b>6,000</b>	<b>15,000</b>

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)</b>				
<b>01-4190 GENERAL SERVICES</b>				
010 Advertising	62,001	76,700	70,700	77,000
014 Insurance	437,098	464,478	480,075	457,194
015 Maintenance	74,378	46,050	48,823	51,557
016 Publications & Dues	38,326	43,131	46,049	46,655
017 Postage	16,070	16,000	14,000	15,000
018 Printing & Duplication	6,926	6,000	2,500	2,500
019 Rent of Property & Equipment	3,737	3,310	3,310	3,310
020 Professional Services	465,903	619,794	589,267	825,755
022 City Cell Phones (003)	26,320	27,000	30,000	32,000
030 General Supplies	32,179	23,000	19,472	6,700
033 Special Department Supplies	6,356	3,250	1,500	3,000
038 Public Access Equipment (001)	6,258	5,000	2,000	17,500
101 City Wide Salary Exp Accrual Yr End (000)	37,048	50,000	25,000	50,000
200 Employee Benefits	3,293,848	3,487,017	3,424,588	3,789,300
460 Oil Payment Program/UOBG (041)	7,744	9,500	10,000	10,000
<b>Total General Services</b>	<b>4,514,192</b>	<b>4,880,230</b>	<b>4,767,284</b>	<b>5,387,471</b>
<b>01-4210 PUBLIC SAFETY</b>				
015 Maintenance of Equipment	4,625	4,000	4,000	1,000
018 Printing	679	1,200	1,200	1,500
020 Public Safety Contract Law	6,910,528	7,400,171	7,380,051	7,705,807
021 Travel & Meeting	1,139	-	-	-
411 Parking Services	56,294	51,200	51,200	51,200
412 Maintenance of Prisoners	172	1,000	1,000	1,000
413 Animal Control Services	144,865	166,507	166,507	200,000
428 Community Involvement Program Crime Prevention	1,584	5,000	5,000	5,000
<b>Total Public Safety</b>	<b>7,119,886</b>	<b>7,629,078</b>	<b>7,608,958</b>	<b>7,965,507</b>
<b>01-4211 RISK MANAGEMENT/LAW ENFORCEMENT</b>				
014 Uninsured Claims (003)	200	7,500	7,500	7,500
<b>Total Risk Management/Law Enforcement</b>	<b>200</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>01-4212 EMERGENCY SERVICES</b>				
020 Professional Services	1,712	2,302	2,302	2,500
033 Emergency Supplies/Equipment	92,433	10,000	100,000	11,800
078 Emergency Repairs	-	60,000	60,000	-
<b>Total Emergency Services</b>	<b>94,145</b>	<b>72,302</b>	<b>162,302</b>	<b>14,300</b>
<b>01-4308 COMMUNITY DEVELOPMENT</b>				
101 FT Salary Personnel	425,306	901,883	893,813	945,548
102 PT Salary Personnel	11,798	148,721	125,691	130,000
103 Overtime	-	3,000	3,000	5,000
012 Car Allowance (1)	6,300	20,100	19,000	21,600
016 Publications & Dues	1,155	4,850	24,000	5,080
018 Printing	1,169	4,948	6,600	6,000
020 Professional Services	43,752	458,500	559,500	12,000
021 Travel & Meeting	4,770	11,500	8,140	33,700
029 Uniforms	-	1,500	1,300	1,300
033 Special Departmental Supplies	880	4,000	3,300	9,700
<b>Total Community Development</b>	<b>495,130</b>	<b>1,559,002</b>	<b>1,644,344</b>	<b>1,169,928</b>

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)</b>				
<b>01-4309 DEVELOPMENT SERVICES</b>				
101 FT Salary Personnel	585,143	-	-	-
102 PT Salary Personnel	68,765	-	-	-
103 Overtime	402	-	-	-
012 Car Allowance (4)	14,025	-	-	-
016 Publications & Dues	2,825	-	-	-
018 Printing & Duplicating	-	-	-	-
020 Professional Services	365	-	-	-
021 Travel & Meeting Staff/Comm (000/001)	12,950	-	-	-
033 Special Departmental Supplies	1,108	-	-	-
<b>Total Development Services</b>	<b>685,583</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>01-4310 PUBLIC WORKS ADMIN/ENG</b>				
101 FT Salary Personnel	792,746	761,965	761,965	873,923
102 PT Salary Personnel	21,161	55,500	55,500	30,000
103 Overtime	-	2,000	-	2,000
012 Car Allowance (3)	8,150	9,600	9,600	9,600
016 Publication & Dues	3,012	5,000	5,000	6,200
020 Professional Services	42,900	61,000	59,332	285,000
021 Travel & Meeting	4,604	5,000	5,000	10,000
033 Special Departmental Supplies	1,958	3,000	3,000	9,000
<b>Total PW Admin/Eng</b>	<b>874,531</b>	<b>903,065</b>	<b>899,397</b>	<b>1,225,723</b>
<b>01-4311 BUILDING &amp; SAFETY</b>				
101 FT Salary Personnel	380,766	390,855	374,904	403,623
103 Overtime	591	1,000	1,000	1,000
012 Car Allowance (1)	3,600	3,900	3,600	3,600
016 Publications & Dues	3,660	2,700	2,190	2,470
018 Printing	215	1,000	700	1,000
020 Professional Services	62,312	72,000	56,100	70,000
021 Travel & Meeting	3,715	8,000	5,500	9,000
029 Uniforms	2,298	1,700	1,700	1,400
033 Special Departmental Supplies	1,443	1,700	1,700	2,500
<b>Total Building &amp; Safety</b>	<b>458,600</b>	<b>482,855</b>	<b>447,394</b>	<b>494,593</b>
<b>01-4341 STREET MAINTENANCE</b>				
101 FT Salary Personnel	405,384	385,995	378,603	394,575
103 Overtime	22,192	28,000	28,000	28,000
016 Publications & Dues	-	400	500	3,000
019 Equipment Rental Misc Projects (000)	1,592	2,500	2,500	2,500
020 Professional Services	260,836	266,000	290,000	315,000
021 Travel & Meeting	180	4,800	4,800	9,600
024 NPDES Services	139,624	-	158,708	272,000
028 Hazardous Waste Disposal	5,959	10,000	10,000	10,000
029 Uniforms	4,998	5,000	5,000	9,600
033 Special Departmental Supplies (000)	49,735	80,000	80,000	100,000
<b>Total Street Maintenance</b>	<b>890,500</b>	<b>782,695</b>	<b>958,111</b>	<b>1,144,275</b>

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

	2019-20	2020-21	2020-21	2021-22
	ACTUAL	ADOPTED	REVISED	ADOPTED
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)		BUDGET	ESTIMATE	BUDGET
<b>01-4342 VEHICLE/YARD MAINTENANCE</b>				
101 FT Salary Personnel	69,501	53,971	15,000	60,571
103 Overtime	53	500	500	-
011 Vehicle Use & Maintenance	86,152	105,000	105,734	106,500
016 Publication & Dues	-	200	200	600
020 Professional Services	54,119	75,000	81,000	80,000
021 Travel & Meeting (000)	-	1,500	1,500	1,500
022 Utilities	21,945	20,200	20,200	25,700
029 Maintenance Uniforms (000)	-	-	-	-
031 Building Maintenance & Supplies	2,448	7,000	7,000	7,000
033 Special Departmental Supplies (000)	12,890	20,000	20,000	20,000
041 Capital Outlay	14,077	20,000	20,000	20,000
<b>Total Vehicle/Yard Maintenance</b>	<b>261,185</b>	<b>303,371</b>	<b>271,134</b>	<b>321,871</b>
<b>01-4345 TRAFFIC CONTROL</b>				
101 FT Salary Personnel	114,534	117,362	117,362	123,921
103 Overtime	1,625	10,000	10,000	10,000
016 Publication & Dues	-	300	300	300
020 Professional Services	72,723	150,000	150,000	165,000
021 Travel & Meeting	399	500	500	2,500
033 Special Departmental Supplies (000)	22,207	44,000	44,000	44,000
038 Sign Maintenance	10,000	24,000	24,000	33,000
041 Capital Outlay	-	10,000	10,000	15,000
<b>Total Traffic Control</b>	<b>221,488</b>	<b>356,162</b>	<b>356,162</b>	<b>393,721</b>
<b>01-4410 FACILITIES</b>				
101 FT Salary Personnel	461,034	467,804	467,804	488,464
102 PT Salary Personnel	85,066	92,500	116,500	115,505
103 Overtime	5,487	2,000	3,000	3,000
012 Car Allowance	2,688	3,000	3,000	3,000
015 Maintenance of Equipment	14,179	11,500	10,100	15,250
016 Publications & Dues	-	350	350	275
021 Travel & Meeting	929	400	400	400
022 Utilities	63,730	76,000	44,000	68,460
023 Contract Services	69,725	88,500	88,500	71,180
029 Uniforms	2,787	5,000	5,000	5,000
031 Building Maintenance & Supplies	4,225	16,000	12,000	6,000
033 Special Departmental Supplies	4,959	3,000	3,000	5,000
041 Capital Outlay	1,905	2,000	2,000	3,000
<b>Total Facilities</b>	<b>716,714</b>	<b>768,054</b>	<b>755,654</b>	<b>784,534</b>
<b>01-4411 CIVIC CENTER</b>				
015 Maintenance of Equipment	48,317	10,100	8,300	40,360
020 Professional Services	1,182	-	-	1,560
022 Utilities	101,247	118,700	117,000	121,920
023 Contract Services	232,115	104,860	104,860	123,020
031 Building Maintenance & Supplies	4,011	25,000	25,000	10,000
033 Special Departmental Supplies	5,703	4,500	4,500	5,000
041 Capital Outlay	5,984	6,000	6,000	6,000
<b>Total Civic Center</b>	<b>398,559</b>	<b>269,160</b>	<b>265,660</b>	<b>307,860</b>

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

	2019-20	2020-21	2020-21	2021-22
	ACTUAL	ADOPTED	REVISED	ADOPTED
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)		BUDGET	ESTIMATE	BUDGET
<b>01-4412 SENIOR CENTER</b>				
101 FT Salary Personnel	-	124,323	90,929	116,710
013 Senior Programs (003)	-	27,767	15,000	40,564
015 Maintenance of Equipment	17,350	8,650	8,650	15,650
022 Utilities	28,327	32,150	27,150	30,650
023 Contract Services (000)	58,095	90,540	90,540	52,130
031 Building Maintenance & Supplies	3,594	15,000	15,000	5,000
033 Special Departmental Supplies	3,294	3,000	3,000	3,000
041 Capital Outlay	43,878	10,000	10,000	5,000
<b>Total Senior Center</b>	<b>154,538</b>	<b>311,430</b>	<b>260,269</b>	<b>268,704</b>
<b>01-4414 PARK MAINTENANCE</b>				
101 FT Salary Personnel	276,941	234,828	232,421	237,174
103 Overtime	3,897	1,000	1,000	1,000
015 Maintenance of Equipment	5,658	4,500	4,500	4,500
016 Publications & Dues	1,500	1,500	1,500	1,500
018 Printing	-	200	200	200
020 Professional Services	50,238	49,000	49,000	49,858
<b>01-4414 PARK MAINTENANCE CONTINUED</b>				
021 Travel & Meetings	476	1,000	1,000	1,000
023 Contract Services	-	67,000	67,000	67,000
029 Uniforms	1,794	1,600	1,600	2,155
033 Special Departmental Supplies	17,648	10,000	10,000	10,000
<b>Total Park Maintenance</b>	<b>358,152</b>	<b>370,628</b>	<b>368,221</b>	<b>374,387</b>
<b>01-4415 MEDIAN &amp; PARKWAY MAINTENANCE</b>				
101 FT Salary Personnel	310,263	276,471	274,064	280,217
103 Overtime	4,598	1,000	1,000	1,000
016 Publications & Dues	1,770	1,240	1,240	1,240
020 Professional Services	109,467	109,000	109,000	111,068
021 Travel & Meetings	67	850	850	850
022 Utilities	122,568	125,500	125,500	127,600
029 Uniforms	1,823	1,600	1,600	2,155
033 Special Departmental Supplies	1,408	4,000	4,000	4,000
<b>Total Parkways &amp; Median Island Maint</b>	<b>551,964</b>	<b>519,661</b>	<b>517,254</b>	<b>528,130</b>
<b>01-4420 RECREATION</b>				
101 FT Salary Personnel	628,760	549,537	549,537	576,409
102 PT Salary Personnel	361,289	444,539	385,433	505,059
103 Overtime (000)	1,829	-	1,000	1,000
012 Car Allowance (2)	10,184	10,000	10,000	13,000
013 Senior Programs	28,668	927	50	500
016 Publications & Dues	1,468	1,600	1,000	1,945
018 Printing & Duplication	7,692	8,000	4,000	4,700
019 Rent of Property & Equipment	27,563	37,100	37,100	33,710
020 Professional Services	212,857	202,735	150,000	208,784
021 Travel & Meeting	8,153	9,415	3,000	9,425
033 Special Departmental Supplies	28,277	34,245	30,000	37,895
034 Program Fees	137,831	170,260	52,875	142,110
110 Summer Food Program	5,946	9,270	9,270	9,500
<b>Total Recreation</b>	<b>1,460,517</b>	<b>1,477,628</b>	<b>1,233,265</b>	<b>1,544,036</b>



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

	2019-20	2020-21	2020-21	2021-22
	ACTUAL	ADOPTED	REVISED	ADOPTED
GENERAL FUND DETAIL OF EXPENDITURES (CONTINUED)		BUDGET	ESTIMATE	BUDGET
<b>01-4430 SAN DIMAS RECREATION CENTER</b>				
101 FT Salary Personnel	-	73,394	40,000	66,975
102 PT Salary Personnel	258,989	148,703	144,000	355,545
012 Car Allowance (1)	-	-	-	490
015 Maintenance of Equipment	64,111	2,100	2,100	35,319
016 Publications & Dues	-	1,760	1,760	3,433
018 Printing	-	-	-	1,450
019 Rent of Property & Equipment	1,755	1,300	1,300	1,800
020 Professional Services	11,647	2,885	2,885	11,585
021 Travel & Meeting	1,489	-	-	815
022 Utilities	85,524	99,200	99,200	95,200
023 Contract Sevices (000)	109,756	95,000	95,000	87,758
029 Uniforms	2,650	-	-	3,500
031 Building Maintenance & Supplies	3,187	6,000	6,000	4,500
033 Special Departmental Supplies	33,612	-	-	33,000
034 Program Fees	8,623	-	-	8,600
041 Capital Outlay (001)	52,157	-	-	-
<b>Total SAN DIMAS RECREATION CENTER</b>	<b>633,500</b>	<b>430,342</b>	<b>392,245</b>	<b>709,970</b>
<b>SUB-TOTAL GENERAL EXPENDITURES</b>	<b>22,109,116</b>	<b>23,229,520</b>	<b>22,926,655</b>	<b>24,794,155</b>
<b>01-5000 Transfers Out/Loans</b>				
099 Transfer to City Hall/CB Plz Fund 04 (004)	699,300	695,099	695,099	691,805
099 Transfer to Landscape Maint Fund 08 (008)	96,237	-	20,000	-
099 Transfer to Infrastructure (012)	-	-	-	-
099 Transfer to Park Dev Fund 20 (020)	-	-	-	-
099 Transfer to Housing Fund 34 (20% loan set aside) (034)	149,612	226,112	226,112	170,229
099 Transfer to Equip Replacement 70 (070)	-	-	-	-
<b>Total Transfers Out/Loans</b>	<b>945,149</b>	<b>921,211</b>	<b>941,211</b>	<b>862,034</b>
<b>01-5000 Use of Reserves</b>				
099 Reserves to Infrastructure (012)	476,075	-	-	1,195,585
099 Reserves to Park Dev Fund 20 (020)	454,212	-	-	-
099 Reserves to Open Space #1 Fund 21 (021)	-	559,679	559,679	-
099 Reserves to Open Space #2 Fund 22 (022)	-	26,130	60,670	-
099 Reserves to Open Space #3 Fund 23 (023)	-	210,000	210,000	-
099 Reserves to Equip Replacement 70 (070)	182,329	18,129	18,129	1,334,932
099 Reserves to Capital Reserve Fund 100 (100)	-	-	-	1,000,000
<b>Total Use of Reserves</b>	<b>1,112,616</b>	<b>813,938</b>	<b>848,478</b>	<b>3,530,517</b>
<b>TOTAL GENERAL FUND EXP/TRFS</b>	<b>24,166,881</b>	<b>24,964,669</b>	<b>24,716,344</b>	<b>29,186,706</b>
<b>FUND BALANCE DETAIL</b>				
UNASSIGNED FUND BALANCE (281-001)	15,550,386	11,672,127	17,442,733	15,353,046
ASSIGNED FB RISK MGT/LAW ENF (281-076)	2,829,307	2,790,007	2,821,807	2,814,307
ASSIGNED FB EMERG SERVICES (281-078)	283,794	218,672	121,492	107,192
ASSIGNED FB GENERAL PLAN (281-079)	250,000	250,000	250,000	250,000
ASSIGNED FB CITY LOAN TO SA (281-003)	1,257,581	1,257,581	1,257,581	1,257,581
ASSIGNED FB - NPDES (281-004)	600,000	600,000	600,000	600,000
<b>TOTAL ENDING GENERAL FUND BALANCE</b>	<b>20,771,068</b>	<b>16,788,387</b>	<b>22,493,613</b>	<b>20,382,126</b>
<b>TOTAL EXP/TRFS/AND FUND BALANCE</b>	<b>44,937,949</b>	<b>41,753,056</b>	<b>47,209,957</b>	<b>49,568,832</b>



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# **SPECIAL FUNDS DETAIL OF REVENUES & EXPENDITURES**



## **IN THIS SECTION:**

- SPECIAL FUNDS NOTES
- REVENUE & EXPENDITURE DETAILS OF ALL SPECIAL FUNDS

City of San Dimas 2020-21 Budget





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## **SPECIAL FUNDS**

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

### **FUND 02 - STATE GAS TAX**

Public Works capital improvement projects are primarily budgeted in Funds 2, 12, 73, 74 76 and 77. There are a number of significant projects that were completed or will be started in FY 21-22. 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 \$826,081 for Fiscal Year 2021-22. State Gas Tax revenue is statutorily restricted and can only be used for street maintenance, repair and construction. Budget highlights include:

- Annual Pavement Preservation Program – Budget amount \$360,000 – Annual street program of slurry seal, pavement repairs and other pavement preservation techniques.
- Badillo Road - \$100,000 – Total anticipated cost for the reconstruction of Badillo road is \$2,285,428 which includes Lighting District, Proposition C and Measure R funds.
- Via Verde Street Resurfacing Project - \$340,000. Total anticipated cost of the project is \$3,317,000 which includes the following funding sources: Infrastructure, Proposition C, Measure R and Measure M.
- 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**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>STATE GAS TAX FUND 02</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>1,224,120</b>	<b>532,151</b>	<b>1,474,598</b>	<b>620,372</b>
<b>REVENUE</b>				
341 Use of Money & Property	28,302	15,000	8,000	10,000
358 Gas Taxes	815,678	829,678	736,715	826,081
<b>Total Revenue</b>	<b>815,678</b>	<b>829,678</b>	<b>736,715</b>	<b>826,081</b>
<b>Total Available Funds</b>	<b>2,039,798</b>	<b>1,361,829</b>	<b>2,211,313</b>	<b>1,446,453</b>
<b>EXPENDITURES (4841)</b>				
020 Professional Services	3,000	3,000	3,000	3,000
041 Capital Outlay	-	-	-	-
554 Pavement	101,436	360,000	984,548	360,000
557 Via Verde	-	340,000	-	340,000
559 Sidewalk Repair	155,764	295,000	343,393	265,000
616 Golden Hills Road	-	-	30,000	45,785
639 Badillo St.	-	-	-	100,000
664 Avenida Entrada	80,000	-	5,000	-
<b>EXPENDITURES (5000)</b>				
099 Transfer to General Fund	225,000	225,000	225,000	225,000
<b>Total Expenditures</b>	<b>565,200</b>	<b>1,223,000</b>	<b>1,590,941</b>	<b>1,338,785</b>
<b>RESTRICTED FUND BALANCE</b>	<b>1,474,598</b>	<b>138,829</b>	<b>620,372</b>	<b>107,668</b>
<b>Total Estimated Requirements</b>				
<b>and Restricted Fund Balance</b>	<b>2,039,798</b>	<b>1,361,829</b>	<b>2,211,313</b>	<b>1,446,453</b>



## **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 - \$189,300 – Various capital projects including painting the exterior of the Walker House.

# CITY OF SAN DIMAS

## ANNUAL CAPITAL AND OPERATING BUDGET

	2019-20 ACTUAL	2020-21 PROPOSED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>WALKER HOUSE LLC FUND 03</b>				
<b>ASSIGNED FUND BALANCE</b>	<b>364,763</b>	<b>384,417</b>	<b>355,109</b>	<b>350,794</b>
<b>REVENUE</b>				
341 Use of Money & Property	22,538	27,000	22,250	2,000
Interest Fr 38 for Loan (341-038)	47,004	42,731	42,731	38,244
<b>Balance Sheet</b>				
116 Due from other funds	85,466	89,740	89,740	94,227
<b>Total Revenue</b>	<b>155,008</b>	<b>159,471</b>	<b>154,721</b>	<b>134,471</b>
<b>Total Available Funds</b>	<b>519,771</b>	<b>543,888</b>	<b>509,830</b>	<b>485,265</b>
<b>EXPENDITURES - (4410)</b>				
014 Insurance	46,026	46,026	46,026	52,300
015 Maintenance of Equipment	21,951	14,460	14,460	28,800
020 Professional Services	25,000	27,000	27,000	25,000
022 Utilities	14,273	19,600	19,600	19,600
023 Contract Services	53,942	220,950	40,950	209,229
031 Janitorial Supplies	967	8,000	8,000	3,000
033 Special Departmental Supplies	2,503	3,000	3,000	3,000
<b>Total Expenditures</b>	<b>164,662</b>	<b>339,036</b>	<b>159,036</b>	<b>340,929</b>
<b>ASSIGNED FUND BALANCE</b>	<b>355,109</b>	<b>204,852</b>	<b>350,794</b>	<b>144,336</b>
<b>Total Estimated Requirements</b>				
<b>and Assigned Fund Balance</b>	<b>519,771</b>	<b>543,888</b>	<b>509,830</b>	<b>485,265</b>

## **FUND 4 – CIVIC CENTER RENNOVATION**

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>CITY HALL/COMM BLDG/PLAZA FUND 04</b>				
<b>ASSIGNED FUND BALANCE</b>	-	-	-	-
<hr/>				
<b>REVENUE</b>				
397 Other Financing Sources	44			
500 Transfers in	699,300	695,099	695,099	691,805
<b>Total Revenue</b>	<b>699,344</b>	<b>695,099</b>	<b>695,099</b>	<b>691,805</b>
<b>Total Available Funds</b>	<b>699,344</b>	<b>695,099</b>	<b>695,099</b>	<b>691,805</b>
<hr/>				
<b>EXPENDITURES (4411)</b>				
020 Professional Services	2,870	-	-	-
049 Debt Service	696,474	695,099	695,099	691,805
<b>Total Expenditures</b>	<b>699,344</b>	<b>695,099</b>	<b>695,099</b>	<b>691,805</b>
<b>ASSIGNED FUND BALANCE</b>	-	-	-	-
<hr/>				
<b>Total Estimated Requirements and Assigned Fund Balance</b>	<b>699,344</b>	<b>695,099</b>	<b>695,099</b>	<b>691,805</b>
<hr/>				

## **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 - \$150,000 – 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**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>SEWER EXPANSION FUND 06</b>				
<b>ASSIGNED FUND BALANCE</b>	<b>1,351,254</b>	<b>1,192,110</b>	<b>1,294,376</b>	<b>1,124,205</b>
<b>REVENUES</b>				
364 Industrial Waste/Sewer Charges	66,751	35,000	35,000	35,000
372 Bonelli Sewer Maintenance	7,567	7,829	7,829	7,829
392 Sewer Connection Fees	9,675	10,000	10,000	5,000
<b>Total Revenue</b>	<b>83,993</b>	<b>52,829</b>	<b>52,829</b>	<b>47,829</b>
<b>Total Available Funds</b>	<b>1,435,247</b>	<b>1,244,939</b>	<b>1,347,205</b>	<b>1,172,034</b>
<b>EXPENDITURES (4310)</b>				
020 Professional Services	40,871	48,000	48,000	73,000
<b>EXPENDITURES (4841)</b>				
604 Miscellaneous Sewer Projects	100,000	175,000	175,000	175,000
<b>Total Expenditures</b>	<b>140,871</b>	<b>223,000</b>	<b>223,000</b>	<b>248,000</b>
<b>ASSIGNED FUND BALANCE</b>	<b>1,294,376</b>	<b>1,021,939</b>	<b>1,124,205</b>	<b>924,034</b>
<b>Total Estimated Requirements and Assigned Fund Balance</b>	<b>1,435,247</b>	<b>1,244,939</b>	<b>1,347,205</b>	<b>1,172,034</b>

## **FUND 07 - CITY WIDE LIGHTING DISTRICT**

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

- Residual Tax Distribution – The Lighting District is a taxing entity that receives its share of the redistributed tax increment from the dissolved Redevelopment Agency. It is estimated that it will receive \$150,000 next year.
- Civic Center Wood Pole Replacement - \$180,000 to replace the wood poles with light structures that correspond with the current Civic Center lighting structure.
- Arrow Highway and Valley Center - \$225,000 – Funds will be used as part of a County project for street light upgrades.
- The largest expense for the fund comes from the electricity costs to power the street lights across the City. This year the anticipated cost is \$580,000
- 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**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>CITY WIDE LIGHTING DISTRICT FUND 07</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>2,764,089</b>	<b>1,987,593</b>	<b>3,048,110</b>	<b>2,959,509</b>
<b>REVENUES</b>				
311 Property Taxes	1,325,980	1,179,610	1,331,948	1,340,500
313 Property Taxes District B	92,279	76,282	82,189	82,200
355 Homeowners Exemption	6,204	6,000	5,900	5,900
358 Misc. Grants	44,430	-	1,452,073	50,000
<b>Total Revenue</b>	<b>1,468,893</b>	<b>1,261,892</b>	<b>2,872,110</b>	<b>1,478,600</b>
<b>Total Available Funds</b>	<b>4,232,982</b>	<b>3,249,485</b>	<b>5,920,220</b>	<b>4,438,109</b>
<b>EXPENDITURES (4341)</b>				
020 Professional Services	33,509	80,500	90,500	454,000
022 Utilities	550,136	580,000	580,000	580,000
033 Special Departmental Supplies	-	30,000	30,000	30,000
041 Capital Outlay	94,767	140,000	224,638	510,000
<b>EXPENDITURES (4345)</b>				
020 Professional Services	195,266	304,000	289,500	434,000
022 Utilities	54,928	55,000	55,000	70,000
041 Capital Outlay	1,190	114,000	114,000	150,000
602 Badillo Street	-	-	-	130,800
660 Bonita Ave,	130,075	-	1,452,073	-
657 Arrow Hwy	-	-	-	225,000
<b>EXPENDITURES (5000)</b>				
099 Transfer Out	125,000	125,000	125,000	125,000
<b>Total Expenditures</b>	<b>1,184,872</b>	<b>1,428,500</b>	<b>2,960,711</b>	<b>2,708,800</b>
<b>RESTRICTED FUND BALANCE</b>	<b>3,048,110</b>	<b>1,820,985</b>	<b>2,959,509</b>	<b>1,729,309</b>
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>4,232,982</b>	<b>3,249,485</b>	<b>5,920,220</b>	<b>4,438,109</b>



## **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 \$46,041 – 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.
- Water – As mentioned previously water expense is difficult to budget for not knowing water restrictions, revised rate structures and changes to median islands. The budget estimate is based upon best estimates taking all those factors into consideration, which reflects a significant increase.

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>LANDSCAPE PARCEL TAX FUND 08</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>118,277</b>	<b>73,620</b>	<b>146,224</b>	<b>117,500</b>
<b>REVENUES</b>				
369 Reimbursements	26,356	25,750	25,750	25,750
371 Assessments	900,980	880,400	880,400	880,400
500 Transfers In	96,237	-	20,000	-
<b>Total Revenue</b>	<b>1,023,573</b>	<b>906,150</b>	<b>926,150</b>	<b>906,150</b>
<b>Total Available Funds</b>	<b>1,141,850</b>	<b>979,770</b>	<b>1,072,374</b>	<b>1,023,650</b>
<b>EXPENDITURES</b>				
<b>PARK MAINTENANCE (4414)</b>				
020 Professional Services	248,129	243,374	243,374	250,376
022 Utilities	339,535	308,300	308,300	308,300
033 Special Departmental Supplies	32,468	20,000	20,000	20,000
<b>Sub-Total Park Maintenance</b>	<b>620,132</b>	<b>571,674</b>	<b>571,674</b>	<b>578,676</b>
<b>PARKWAYS &amp; TREES (4415)</b>				
020 Professional Services	330,420	348,700	348,700	352,800
022 Utilities	26,039	24,500	24,500	25,800
033 Special Departmental Supplies	19,035	10,000	10,000	20,000
<b>Sub-Total Parkways &amp; Trees</b>	<b>375,494</b>	<b>383,200</b>	<b>383,200</b>	<b>398,600</b>
<b>Total Expenditures</b>	<b>995,626</b>	<b>954,874</b>	<b>954,874</b>	<b>977,276</b>
<b>RESTRICTED FUND BALANCE</b>	<b>146,224</b>	<b>24,896</b>	<b>117,500</b>	<b>46,374</b>
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>1,141,850</b>	<b>979,770</b>	<b>1,072,374</b>	<b>1,023,650</b>

## **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 - \$2,195,585 – The transfer from General Fund reserves is will fund the proposed projects and leave a reserve of \$1,000,000 for future infrastructure needs.

Budget highlights include:

- Badillo Road - \$1,895,428 – 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.
- Via Verde Street Resurfacing Project - \$387,000. Total anticipated cost of the project is \$3,317,000 which includes the following funding sources: Gas Tax, Proposition C, Measure R and Measure M. The \$387,000 will be reimbursed from the County as this funding is to include the County portion of Via Verde into the project.

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>INFRASTRUCTURE FUND 12</b>				
<b>ASSIGNED FUND BALANCE</b>	<b>1,347,533</b>	<b>395,780</b>	<b>1,653,049</b>	<b>88,987</b>
<b>REVENUES</b>				
358 Misc. Grants	20,000	26,242	26,242	25,000
369 Reimbursements	105,793	150,000	150,000	2,216,000
500 Transfers In	476,075	-	-	1,195,585
<b>Total Revenue</b>	<b>601,868</b>	<b>176,242</b>	<b>176,242</b>	<b>3,436,585</b>
<b>Total Available Funds</b>	<b>1,949,401</b>	<b>572,022</b>	<b>1,829,291</b>	<b>3,525,572</b>
<b>EXPENDITURES (4410)</b>				
922 Sycamore Equestrian Center	2,702	-	-	-
929 Horse Trail Fencing	16,816	100,000	190,000	10,000
937 Repair/Replace	-	100,000	100,000	-
<b>EXPENDITURES (4841)</b>				
554 Pavement	-	-	94,700	50,000
557 Via Verde	-	-	25,000	387,000
602 San Dimas Canyon Ave.	-	73,500	10,000	73,500
616 Repairs & Installations	2,390	10,000	20,000	30,000
639 Badillo	1,623	-	-	1,895,428
650 Tree/Plant Removal & Replacements	137,069	-	611,602	16,000
658 Alleys	829	-	256,300	40,000
663 Puente Ave.	-	-	-	-
691 Wheel Chair Ramps	20,000	25,000	25,000	40,000
692 Sidewalks	42,814	50,000	50,000	100,000
693 City Yard	-	150,000	150,000	500,000
696 Municipal Parking Lots	-	17,000	33,927	30,000
702 Covina Blvd	20,914	-	31,331	-
813 Storm Drain Repair	3,593	30,000	78,437	70,000
814 Storm Drain Maintenance	-	-	-	250,000
927 Horse Theif Canyon Park	9,950	15,000	33,644	33,644
929 San Dimas Ave.	37,652	-	30,363	-
<b>Total Expenditures</b>	<b>296,352</b>	<b>570,500</b>	<b>1,740,304</b>	<b>3,525,572</b>
<b>ASSIGNED FUND BALANCE</b>	<b>1,653,049</b>	<b>1,522</b>	<b>88,987</b>	<b>-</b>
<b>Total Est Req and Assigned Fund Balance</b>	<b>1,949,401</b>	<b>572,022</b>	<b>1,829,291</b>	<b>3,525,572</b>

## **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**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>COMMUNITY PARKS &amp; FACILITIES DEVELOPMENT FUND 20</b>				
<b>ASSIGNED FUND BALANCE</b>	<b>543,722</b>	<b>196,663</b>	<b>20,466</b>	<b>175,579</b>
<b>REVENUES</b>				
319 Development Tax	22,449	-	-	-
358 Misc. Grants	35,060	-	590,319	-
393 Contributions	23,500	-	-	-
500 Transfers In	454,212	-	-	-
<b>Total Revenue</b>	<b>535,221</b>	<b>-</b>	<b>590,319</b>	<b>-</b>
<b>Total Available Funds</b>	<b>1,078,943</b>	<b>196,663</b>	<b>610,785</b>	<b>175,579</b>
<b>EXPENDITURES (4410)</b>				
549 Park Signage	427	-	-	-
557 Via Verde	309,026	-	-	-
605 Sports Plex	60,096	-	2,564	-
923 Ladera Serra	255,033	-	-	-
927 Horsetheif Canyon Park	91,000	-	-	-
937 Repair/Replace	279,940	-	375,597	20,000
<b>EXPENDITURES (4430)</b>				
430 Recreation Center Improvements	62,955	-	57,045	-
<b>Total Expenditures</b>	<b>1,058,477</b>	<b>-</b>	<b>435,206</b>	<b>20,000</b>
<b>ASSIGNED FUND BALANCE</b>	<b>20,466</b>	<b>196,663</b>	<b>175,579</b>	<b>155,579</b>
<b>Total Estimated Expenditures</b>				
<b>and Assigned Fund Balance</b>	<b>1,078,943</b>	<b>196,663</b>	<b>610,785</b>	<b>175,579</b>

## **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.

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>OPEN SPACE DISTRICT #1 (NORTH &amp; WEST) FUND 21</b>				
<b>ASSIGNED FUND BALANCE</b>	<b>77,321</b>	<b>77,321</b>	<b>77,321</b>	<b>-</b>
<hr/>				
<b>REVENUES</b>				
319 Quimby Fees	-	-	-	-
356 State Grant	-	-	150,000	-
369 Reimbursements	-	-	-	-
393 Contributions	-	-	180,000	-
500 Transfers in	-	559,679	559,679	-
<b>Total Revenue</b>	<b>-</b>	<b>559,679</b>	<b>889,679</b>	<b>-</b>
<b>Total Available Funds</b>	<b>77,321</b>	<b>637,000</b>	<b>967,000</b>	<b>-</b>
<hr/>				
<b>EXPENDITURES (4410)</b>				
928 Northern Foothill Trails	-	-	330,000	-
605 SPLEX/Field Improvements	-	150,000	150,000	-
927 Horsethief Canyon Park	-	150,000	150,000	-
<b>EXPENDITURES (4430)</b>				
430 Recreation Center Improvements	-	337,000	337,000	-
<b>Total Expenditures</b>	<b>-</b>	<b>637,000</b>	<b>967,000</b>	<b>-</b>
<b>ASSIGNED FUND BALANCE</b>	<b>77,321</b>	<b>-</b>	<b>-</b>	<b>-</b>
<hr/>				
<b>Total Estimated Requirements</b>				
<b>and Assigned Fund Balance</b>	<b>77,321</b>	<b>637,000</b>	<b>967,000</b>	<b>-</b>
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**CITY OF SAN DIMAS**  
**ANNUAL CAPITAL AND OPERATING BUDGET**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>OPEN SPACE DISTRICT #2 (EAST) FUND 22</b>				
<b>ASSIGNED FUND BALANCE</b>	<b>624,870</b>	<b>223,870</b>	<b>404,119</b>	<b>6,368</b>
<b>REVENUE</b>				
356 State Grants	10,157	-	-	-
500 Transfers in	-	26,130	60,670	-
<b>Total Revenue</b>	<b>10,157</b>	<b>26,130</b>	<b>60,670</b>	<b>-</b>
<b>Total Available Funds</b>	<b>635,027</b>	<b>250,000</b>	<b>464,789</b>	<b>6,368</b>
<b>EXPENDITURES (4410)</b>				
041 Capital Outlay	-	150,000	150,000	-
603 Civic Center	230,908	60,000	274,521	-
937 Repair Replace	-	40,000	33,900	-
<b>Total Expenditures</b>	<b>230,908</b>	<b>250,000</b>	<b>458,421</b>	<b>-</b>
<b>ASSIGNED FUND BALANCE</b>	<b>404,119</b>	<b>-</b>	<b>6,368</b>	<b>6,368</b>
<b>Total Estimated Requirements</b>				
<b>and Assigned Fund Balance</b>	<b>635,027</b>	<b>250,000</b>	<b>464,789</b>	<b>6,368</b>

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>OPEN SPACE DISTRICT #3 ( SOUTH) FUND 23</b>				
<b>ASSIGNED FUND BALANCE</b>	-	-	-	40,070
<b>REVENUE</b>				
500 Transfers in	-	210,000	210,000	-
<b>Total Revenue</b>	-	<b>210,000</b>	<b>210,000</b>	-
<b>Total Available Funds</b>	-	<b>210,000</b>	<b>210,000</b>	<b>40,070</b>
<b>EXPENDITURES (4410)</b>				
937 Repair Replace	-	210,000	169,930	-
<b>Total Expenditures</b>	-	<b>210,000</b>	<b>169,930</b>	-
<b>ASSIGNED FUND BALANCE</b>	-	-	40,070	40,070
<b>Total Estimated Requirements</b>				
<b>and Assigned Fund Balance</b>	-	<b>210,000</b>	<b>210,000</b>	<b>40,070</b>

## **FUND 27, 28 AND 29 - CIVIC CENTER PARKING DISTRICT**

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

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>CIVIC CENTER PARKING DISTRICT FUND 27</b>				
<b>RESTRICTED FUND BALANCE</b>	5,430	-	-	-
<hr/>				
<b>REVENUE</b>				
Total Revenue	-	-	-	-
<b>Total Available Funds</b>	5,430	-	-	-
<hr/>				
<b>EXPENDITURES</b>				
022 Utilities	5,430	-	-	-
<b>Total Expenditures</b>	5,430	-	-	-
<b>RESTRICTED FUND BALANCE</b>	-	-	-	-
<hr/>				
<b>Total Estimated Requirements and Restricted Fund Balance</b>	5,430	-	-	-
<hr/>				

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>CC PARKING DISTRICT REDEMPTION FUND 28</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>235</b>	<b>235</b>	<b>235</b>	<b>235</b>
<b>REVENUE</b>				
Total Revenue	-	-	-	-
Total Available Funds	235	235	235	235
<b>EXPENDITURES (4120)</b>				
049 Debt Service Payments	-	-	-	-
Total Expenditures	-	-	-	-
<b>RESTRICTED FUND BALANCE</b>	<b>235</b>	<b>235</b>	<b>235</b>	<b>235</b>
Total Estimated Requirements and Restricted Fund Balance	235	235	235	235

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>CC PARKING DISTRICT RESERVE FUND 29</b>				
RESTRICTED FUND BALANCE	-	-	-	-
<b>REVENUE</b>	-	-	-	-
Total Revenue	-	-	-	-
<b>Total Available Funds</b>	-	-	-	-
<b>EXPENDITURES (5000)</b>				
099 Transfers Out	-	-	-	-
Total Expenditures	-	-	-	-
RESTRICTED FUND BALANCE	-	-	-	-
<b>Total Estimated Requirements and Restricted Fund Balance</b>	-	-	-	-

## **FUND 34 – HOUSING AUTHORITY FUND**

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

- Staffing - Due to the increase in housing and homeless programs the budget includes an 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 \$100,000, for any staff time required of for legal, accounting, administration or management of the program.
- Mobile Home Mobility Ramps - \$90,000 – Funds to assist mobile home parks to upgrade accessibility ramps.
- Mobile Home Rehabilitation - \$75,000 Funds to assist mobile home parks renovations and upgrades.

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>HOUSING AUTHORITY SUCCESSOR FUND 34 (02-01-12)</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>3,111,051</b>	<b>2,766,433</b>	<b>3,098,712</b>	<b>2,602,701</b>
<b>RESTRICTED FB GROVE STATION L&amp;M</b>	<b>579,276</b>	<b>579,276</b>	<b>579,276</b>	<b>579,276</b>
<b>TOTAL RESTRICTED FUND BALANCE</b>	<b>3,690,327</b>	<b>3,345,709</b>	<b>3,677,988</b>	<b>3,181,977</b>
<b>REVENUE</b>				
341 Use of Money & Property	182,419	113,272	133,272	123,792
358 Misc Grants.	-	100,000	165,000	-
500 Transfer in	149,612	226,112	226,112	170,229
<b>Total Revenue</b>	<b>332,031</b>	<b>439,384</b>	<b>524,384</b>	<b>294,021</b>
<b>Total Available Funds</b>	<b>4,022,358</b>	<b>3,785,093</b>	<b>4,202,372</b>	<b>3,475,998</b>
<b>EXPENDITURES (4120)</b>				
020 Professional Services	222,440	459,780	804,422	114,780
<b>EXPENDITURES (4308)</b>				
101 FT Personnel Salaries	-	-	-	139,497
200 Employee Benefits	-	-	-	50,310
<b>EXPENDITURES (4802)</b>				
014 Insurance	18,705	19,073	19,073	10,300
015 Maintenance	24,872	-	-	39,680
022 Utilities	13,534	14,400	14,400	15,900
033 Special Departmental Supplies	4,271	500	1,500	6,955
851 Mobile Home Rehabilitation	52,763	90,000	90,000	75,000
863 Mobility Ramps	-	90,000	90,000	90,000
864 Property Improvements	7,785	1,000	1,000	-
<b>Total Expenditures</b>	<b>344,370</b>	<b>674,753</b>	<b>1,020,395</b>	<b>542,422</b>
<b>RESTRICTED FUND BALANCE</b>	<b>3,098,712</b>	<b>2,531,064</b>	<b>2,602,701</b>	<b>2,354,300</b>
<b>RESTRICTED FB GROVE STATION L&amp;M</b>	<b>579,276</b>	<b>579,276</b>	<b>579,276</b>	<b>579,276</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>3,677,988</b>	<b>3,110,340</b>	<b>3,181,977</b>	<b>2,933,576</b>
<b>Total Est Req. &amp; Restricted Fund Balance</b>	<b>4,022,358</b>	<b>3,785,093</b>	<b>4,202,372</b>	<b>3,475,998</b>



## **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**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>SUCCESSOR AGENCY FUND 38</b>				
<b>ASSIGNED FUND BALANCE</b>				
	(852,231)	(1,045,005)	(1,588,447)	(1,588,447)
<b>TOTAL RESTRICTED FUND BALANCE</b>	<b>(852,231)</b>	<b>(1,045,005)</b>	<b>(1,588,447)</b>	<b>(1,588,447)</b>
<b>REVENUE</b>				
500 Transfers in	1,465,077	2,052,451	2,052,451	1,781,387
<b>Total Revenue</b>	<b>1,465,077</b>	<b>2,052,451</b>	<b>2,052,451</b>	<b>1,781,387</b>
<b>Total Available Funds</b>	<b>612,846</b>	<b>1,007,446</b>	<b>464,004</b>	<b>192,940</b>
<b>BALANCE SHEET</b>				
251 Long term Dept Advance from Walker House 003 Principal	1,220,300	1,058,213	1,058,213	804,192
<b>EXPENDITURES (4120)</b>				
020 Professional Services	177,564	150,000	150,000	150,000
500 Interest on Debt Walker House Fund 003	237,609	204,818	204,818	179,426
565 Costco Parking Lot Lease	565,820	639,420	639,420	647,769
<b>Total Expenditures &amp; Balance Sheet</b>	<b>2,201,293</b>	<b>2,052,451</b>	<b>2,052,451</b>	<b>1,781,387</b>
<b>RESTRICTED FUND BALANCE</b>	<b>(1,588,447)</b>	<b>(1,045,005)</b>	<b>(1,588,447)</b>	<b>(1,588,447)</b>
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>612,846</b>	<b>1,007,446</b>	<b>464,004</b>	<b>192,940</b>

## **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**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>REDEVELOPMENT OBLIGATION RETIREMENT FUND 39</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>1,478,380</b>	<b>1,107,167</b>	<b>1,982,096</b>	<b>1,982,096</b>
<b>REVENUE</b>				
370 Retirement Obligation Payments	1,968,793	2,052,451	2,052,451	1,781,386
<b>Total Revenue</b>	<b>1,968,793</b>	<b>2,052,451</b>	<b>2,052,451</b>	<b>1,781,386</b>
<b>Total Available Funds</b>	<b>3,447,173</b>	<b>3,159,618</b>	<b>4,034,547</b>	<b>3,763,482</b>
<b>EXPENDITURES (5000)</b>				
099 Transfers Out	1,465,077	2,052,451	2,052,451	1,781,386
<b>Total Expenditures</b>	<b>1,465,077</b>	<b>2,052,451</b>	<b>2,052,451</b>	<b>1,781,386</b>
<b>RESTRICTED FUND BALANCE</b>	<b>1,982,096</b>	<b>1,107,167</b>	<b>1,982,096</b>	<b>1,982,096</b>
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>3,447,173</b>	<b>3,159,618</b>	<b>4,034,547</b>	<b>3,763,482</b>

## **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**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND 40</b>				
<b>RESTRICTED FUND BALANCE</b>	-	-	-	-
<b>CARRY OVER PROGRAM INCOME</b>	-	-	-	-
<b>REVENUES</b>				
359 Federal Grants	98,431	142,716	324,722	253,583
<b>Total Revenue</b>	<b>98,431</b>	<b>142,716</b>	<b>324,722</b>	<b>253,583</b>
<b>Total Available Funds</b>	<b>98,431</b>	<b>142,716</b>	<b>324,722</b>	<b>253,583</b>
<b>EXPENDITURES (4112)</b>				
819 CDBG Services	22,200	26,543	26,543	40,716
820 Housing Rehabilitation	66,780	106,173	106,173	162,867
852 Small Business Grants	-	-	100,000	40,000
858 CDBG Programs	9,451	10,000	92,006	10,000
<b>Total Expenditures</b>	<b>98,431</b>	<b>142,716</b>	<b>324,722</b>	<b>253,583</b>
<b>RESTRICTED FUND BALANCE</b>	-	-	-	-
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>98,431</b>	<b>142,716</b>	<b>324,722</b>	<b>253,583</b>

## **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**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>CITIZEN'S OPTION FOR PUBLIC SAFETY FUND 41</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>178,190</b>	<b>85,108</b>	<b>186,272</b>	<b>178,061</b>
<b>REVENUES</b>				
341 Use of Money & Property	5,498	-	500	500
358 COPS Grants	155,947	100,000	161,289	100,000
<b>Total Revenue</b>	<b>161,445</b>	<b>100,000</b>	<b>161,789</b>	<b>100,500</b>
<b>Total Available Funds</b>	<b>339,635</b>	<b>185,108</b>	<b>348,061</b>	<b>278,561</b>
<b>EXPENDITURES (4210)</b>				
020 Professional Services (Public Safety Services)	110,899	135,000	135,000	135,000
038 Equipment	42,464	40,000	35,000	35,000
434 Employee Training	-	10,000	-	20,000
<b>Total Expenditures</b>	<b>153,363</b>	<b>185,000</b>	<b>170,000</b>	<b>190,000</b>
<b>RESTRICTED FUND BALANCE</b>	<b>186,272</b>	<b>108</b>	<b>178,061</b>	<b>88,561</b>
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>339,635</b>	<b>185,108</b>	<b>348,061</b>	<b>278,561</b>



## **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**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>GOLF COURSE FUND 53</b>				
<b>ASSIGNED FB RESTRICTED FOR GC WATER/IMP</b>	<b>200,077</b>	<b>241,800</b>	<b>294,332</b>	<b>449,652</b>
<b>REVENUES</b>				
341 Use of Money & Property	419,420	431,099	381,099	381,099
369 Contributions	160,000	160,000	160,000	160,000
<b>Balance Sheet</b>				
113 Advance of Funds	71,758	100,000	155,320	-
<b>Total Revenue</b>	<b>651,178</b>	<b>691,099</b>	<b>696,419</b>	<b>541,099</b>
<b>Total Available Funds</b>	<b>851,255</b>	<b>932,899</b>	<b>990,751</b>	<b>990,751</b>
<b>EXPENDITURES (4410)</b>				
020 Professional Services	177	-	-	-
021 Travel & Meeting	-	200	200	200
022 Utilities	263,469	319,500	299,500	292,800
023 Contract Services	44,127	54,700	54,700	8,600
026 Interest Payment on General Fund Loan	170,004	180,000	186,699	239,499
041 Capital Outlay	20,988	-	-	-
<b>Total Expenditures</b>	<b>498,765</b>	<b>554,400</b>	<b>541,099</b>	<b>541,099</b>
<b>ASSIGNED FB for Rev over Exp and Adj. for Wtr FB</b>	<b>(58,158)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ASSIGNED FUND BALANCE</b>	<b>352,490</b>	<b>378,499</b>	<b>449,652</b>	<b>449,652</b>
<b>ASSIGNED FB RESTRICTED FOR GC WATER/IMP</b>	<b>294,332</b>	<b>378,499</b>	<b>449,652</b>	<b>449,652</b>
<b>Total Estimated Requirements and Assigned Fund Balance</b>	<b>851,255</b>	<b>932,899</b>	<b>990,751</b>	<b>990,751</b>

## **FUND 70 - EQUIPMENT REPLACEMENT**

This fund is used for capital equipment purchases for the City including vehicles, office equipment and information technology. The primary source of ongoing revenue for this fund has been in the form of transfers from the General Fund. This budget includes a reserve fund transfer of \$1,334,932 to fund current and future equipment replacement needs. Significant capital equipment purchases and budget changes include:

- F150 & 250 Pickup truck replacements - \$135,561
- Asset Management System Software- \$150,000.
- Forklift replacement - \$35,000.
- F450 Dump Truck replacement - \$62,000

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>EQUIPMENT REPLACEMENT FUND 70</b>				
<b>ASSIGNED FUND BALANCE</b>	<b>430,913</b>	<b>109,486</b>	<b>229,552</b>	<b>83,129</b>
<b>REVENUE</b>				
391 Sale of Property	14,165	-	-	-
394 Rental of Equipment	2,500	-	-	-
500 Transfers In	182,329	18,129	18,129	1,334,932
<b>Total Revenue</b>	<b>198,994</b>	<b>18,129</b>	<b>18,129</b>	<b>1,334,932</b>
<b>Total Available Funds</b>	<b>629,907</b>	<b>127,615</b>	<b>247,681</b>	<b>1,418,061</b>
<b>EXPENDITURES (4314)</b>				
039 Vehicles/Riding Equipment & Outfitting	209,399	111,615	124,134	197,561
041 Capital Outlay (Technology & Equipment)	190,956	16,000	40,418	220,500
<b>Total Expenditures</b>	<b>400,355</b>	<b>127,615</b>	<b>164,552</b>	<b>418,061</b>
<b>ASSIGNED FUND BALANCE</b>	<b>229,552</b>	<b>-</b>	<b>83,129</b>	<b>1,000,000</b>
<b>Total Estimated Requirements and Assigned Fund Balance</b>	<b>629,907</b>	<b>127,615</b>	<b>247,681</b>	<b>1,418,061</b>

## **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:

- Upgrade Charging Stations - \$30,000 – Upgrade existing charging stations in City parking lots.

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>AQMD FUND 71</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>249,339</b>	<b>241,385</b>	<b>181,038</b>	<b>255,543</b>
<b>REVENUE</b>				
341 Use of Money & Property	4,028	2,500	1,100	2,000
358 AQMD Grant Funds	43,715	45,000	145,000	45,000
<b>Total Revenue</b>	<b>47,743</b>	<b>47,500</b>	<b>146,100</b>	<b>47,000</b>
<b>Total Available Funds</b>	<b>297,082</b>	<b>288,885</b>	<b>327,138</b>	<b>302,543</b>
<b>EXPENDITURES (4190)</b>				
041 Capital Outlay	113,859	35,000	69,595	30,000
<b>EXPENDITURES (5000)</b>				
099 Transfers Out	2,185	2,000	2,000	2,000
<b>Total Expenditures</b>	<b>116,044</b>	<b>37,000</b>	<b>71,595</b>	<b>32,000</b>
<b>RESTRICTED FUND BALANCE</b>	<b>181,038</b>	<b>251,885</b>	<b>255,543</b>	<b>270,543</b>
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>297,082</b>	<b>288,885</b>	<b>327,138</b>	<b>302,543</b>

## **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 \$204,753 – Expenditures for the City subsidized San Dimas Dial-A-Cab service.
- Get About Services – Budget amount \$141,015 – 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.
- Gold line Park & Ride Improvements for the Gold line Extension into San Dimas - \$475,000.

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>PROP A TRANSIT FUND 72</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>644,999</b>	<b>721,288</b>	<b>807,249</b>	<b>530,475</b>
<b>REVENUE</b>				
312 Sales Taxes	669,426	728,952	623,294	650,000
341 Use of Money & Property	13,153	5,000	5,000	5,000
395 Other Sources of Revenue	1,332	3,200	-	1,000
<b>Total Revenue</b>	<b>683,911</b>	<b>737,152</b>	<b>628,294</b>	<b>656,000</b>
<b>Total Available Funds</b>	<b>1,328,910</b>	<b>1,458,440</b>	<b>1,435,543</b>	<b>1,186,475</b>
<b>EXPENDITURES (4120)</b>				
016 Publications & Dues	1,840	3,500	3,500	3,500
020 Professional Services	68,581	112,400	112,400	112,400
025 Equipment Rental	2,500	2,500	-	-
<b>EXPENDITURES (4125)</b>				
041 Capital Outlay	16,000	-	-	16,000
433 Get About Services	172,200	172,800	172,800	141,015
434 Recreational Transit	36,914	80,000	80,000	85,000
422 Sr. Handicap Bus Buydown	6,816	12,000	12,000	10,000
445 Dial A Cab	173,630	232,000	232,000	204,753
453 Park & Ride	28,808	275,000	275,000	500,000
455 Bus Stops	14,372	17,368	17,368	19,000
<b>Total Expenditures</b>	<b>521,661</b>	<b>907,568</b>	<b>905,068</b>	<b>1,091,668</b>
<b>RESTRICTED FUND BALANCE</b>	<b>807,249</b>	<b>550,872</b>	<b>530,475</b>	<b>94,807</b>
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>1,328,910</b>	<b>1,458,440</b>	<b>1,435,543</b>	<b>1,186,475</b>



## **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:

- Via Verde Street Resurfacing Project - \$1,400,000. Total anticipated cost of the project is \$3,317,000 which includes the following funding sources: Gas Tax, Infrastructure, Measure R and Measure M
- Badillo Road - \$105,000 – Total anticipated cost for the reconstruction of Badillo road is \$2,285,428 which includes Infrastructure, Gas tax, Lighting District, and Measure R funds.

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>PROP C TRANSIT FUND 73</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>1,421,283</b>	<b>1,690,718</b>	<b>1,929,595</b>	<b>1,337,601</b>
<hr/>				
<b>REVENUE</b>				
312 Sales Tax	555,291	604,647	517,006	550,000
341 Use of Money & Property	35,085	6,500	12,000	10,000
<b>Total Revenue</b>	<b>590,376</b>	<b>611,147</b>	<b>529,006</b>	<b>560,000</b>
<b>Total Available Funds</b>	<b>2,011,659</b>	<b>2,301,865</b>	<b>2,458,601</b>	<b>1,897,601</b>
<hr/>				
<b>EXPENDITURES (4120)</b>				
020 Professional Services	57,064	150,000	100,000	165,000
<b>EXPENDITURES (4125)</b>				
016 Publications & Dues	-	-	3,000	-
<b>EXPENDITURES (4841)</b>				
041 Capital Outlay	11,500	1,500	1,500	1,500
554 Pavement	-	-	40,000	-
557 Via Verde Ave.	-	1,200,000	75,000	1,400,000
601 Lone Hill Ave.	13,500	-	46,500	-
639 Badillo St.	-	-	15,000	105,000
667 Covina Blvd	-	840,000	840,000	-
929 San Dimas Ave	-	-	-	-
<b>Total Expenditures</b>	<b>82,064</b>	<b>2,191,500</b>	<b>1,121,000</b>	<b>1,671,500</b>
<b>RESTRICTED FUND BALANCE</b>	<b>1,929,595</b>	<b>110,365</b>	<b>1,337,601</b>	<b>226,101</b>
<hr/>				
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>2,011,659</b>	<b>2,301,865</b>	<b>2,458,601</b>	<b>1,897,601</b>
<hr/>				

## 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 an annual local share. The funds are restricted to use on transportation related programs and projects including street improvements.

- Via Verde Street Resurfacing Project - \$500,000. Total anticipated cost of the project is \$3,317,000 which includes the following funding sources: Gas Tax, Infrastructure, Proposition C and Measure M
- Via Vaquero - \$600,000 – Reconstruction of Via Vaquero road. Total project cost is anticipated to be \$1,100,000 which includes RMRA, Measure M and Lighting District funds.
- Badillo Road - \$55,000 – Total anticipated cost for the reconstruction of Badillo road is \$2,285,428 which includes Infrastructure, Gas tax, Lighting District, and Proposition C funds.

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>MEASURE R TRANSIT FUND 74</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>1,255,838</b>	<b>684,408</b>	<b>1,415,754</b>	<b>1,188,107</b>
<hr/>				
<b>REVENUE</b>				
312 Sales Tax	415,872	453,532	387,754	400,000
341 Use of Money & Property	27,601	5,000	7,500	5,000
<b>Total Revenue</b>	<b>443,473</b>	<b>458,532</b>	<b>395,254</b>	<b>405,000</b>
<b>Total Available Funds</b>	<b>1,699,311</b>	<b>1,142,940</b>	<b>1,811,008</b>	<b>1,593,107</b>
<hr/>				
<b>EXPENDITURES (4120)</b>				
020 Professional Services	-	-	-	15,000
<b>EXPENDITURES (4841)</b>				
554 Pavement	266,523	-	333,091	84,000
557 Via Verde Ave.	-	500,000	50,000	500,000
638 Cienega	-	-	-	-
639 Badillo	-	-	20,000	35,000
929 San Dimas Ave.	1,844	-	-	-
663 Puente Ave.	-	-	-	-
667 Coviina Blvd	15,190	40,000	144,810	-
616 Street Maintenance	-	75,000	75,000	75,000
640 Via Vaquero	-	-	-	600,000
<b>Total Expenditures</b>	<b>283,557</b>	<b>615,000</b>	<b>622,901</b>	<b>1,309,000</b>
<b>RESTRICTED FUND BALANCE</b>	<b>1,415,754</b>	<b>527,940</b>	<b>1,188,107</b>	<b>284,107</b>
<hr/>				
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>1,699,311</b>	<b>1,142,940</b>	<b>1,811,008</b>	<b>1,593,107</b>
<hr/>				

## **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**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>OPEN SPACE MAINTENANCE FUND 75</b>				
RESTRICTED FUND BALANCE BOULEVARD	20,133	20,593	20,689	20,949
RESTRICTED FUND BALANCE NORTHWOODS	24,018	14,868	14,600	7,790
<b>TOTAL RESTRICTED FUND BALANCE</b>	<b>44,151</b>	<b>35,461</b>	<b>35,289</b>	<b>28,739</b>
<b>REVENUES</b>				
371 Assessment Fees	44,117	44,000	44,000	44,000
<b>Total Revenue</b>	<b>44,117</b>	<b>44,000</b>	<b>44,000</b>	<b>44,000</b>
<b>Total Available Funds</b>	<b>88,268</b>	<b>79,461</b>	<b>79,289</b>	<b>72,739</b>
<b>EXPENDITURES</b>				
<b>BOULEVARD (4440)</b>				
020 Professional Services (Landscape)	4,747	4,860	4,860	4,945
022 Utilities	4,734	4,950	4,880	4,950
<b>Sub-total Boulevard</b>	<b>9,481</b>	<b>9,810</b>	<b>9,740</b>	<b>9,895</b>
<b>NORTHWOODS (4443)</b>				
020 Professional Services (Landscape)	27,359	21,560	19,910	20,790
022 Utilities	16,139	21,075	20,900	21,000
<b>Sub-total Northwoods</b>	<b>43,498</b>	<b>42,635</b>	<b>40,810</b>	<b>41,790</b>
<b>Total Expenditures</b>	<b>52,979</b>	<b>52,445</b>	<b>50,550</b>	<b>51,685</b>
RESTRICTED FUND BALANCE BOULEVARD	20,689	20,783	20,949	21,054
RESTRICTED FUND BALANCE NORTHWOODS	14,600	6,233	7,790	-
<b>TOTAL RESTRICTED FUND BALANCE</b>	<b>35,289</b>	<b>27,016</b>	<b>28,739</b>	<b>21,054</b>
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>88,268</b>	<b>79,461</b>	<b>79,289</b>	<b>72,739</b>

## **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 3 years ago. In FY 21-22 we anticipate receiving \$450,000. Projects include:

- Via Verde Street Resurfacing Project - \$690,000. Total anticipated cost of the project is \$3,317,000 which includes the following funding sources: Gas Tax, Infrastructure, Proposition C, and Measure R
- Via Vaquero - \$150,000 – Reconstruction of Via Vaquero road. Total project cost is anticipated to be \$1,100,000 which includes RMRA, Measure R and Lighting District funds.
- Derby Kent. - \$100,000 – Reconstruction of Derby Road & Kent Drive. Total project cost is anticipated to be \$500,000 which includes Measure M funds.

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>MEASURE M FUND 76</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>800,319</b>	<b>435,839</b>	<b>1,268,314</b>	<b>921,769</b>
<hr/>				
<b>REVENUE</b>				
312 Sales Tax	468,286	513,950	439,455	450,000
341 Use of Money & Property	21,479	5,000	8,000	5,000
<b>Total Revenue</b>	<b>489,765</b>	<b>518,950</b>	<b>447,455</b>	<b>455,000</b>
<hr/>				
<b>Total Available Funds</b>	<b>1,290,084</b>	<b>954,789</b>	<b>1,715,769</b>	<b>1,376,769</b>
<hr/>				
<b>EXPENDITURES (4841)</b>				
554 Pavement	1,500	84,000	84,000	-
667 Covina Blvd	-	62,245	710,000	-
929 San Dimas Ave.	20,270	-	-	30,000
557 Via Verde	-	690,000	-	690,000
640 Via Vaquero	-	-	-	150,000
641 Derby Kent	-	-	-	100,000
<b>Total Expenditures</b>	<b>21,770</b>	<b>836,245</b>	<b>794,000</b>	<b>970,000</b>
<hr/>				
<b>RESTRICTED FUND BALANCE</b>	<b>1,268,314</b>	<b>118,544</b>	<b>921,769</b>	<b>406,769</b>
<hr/>				
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>1,290,084</b>	<b>954,789</b>	<b>1,715,769</b>	<b>1,376,769</b>
<hr/>				



## **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 \$652,093 next year. A requirement of these funds is that they are allocated to specific identified projects. In FY 21 -22 the City has identified the Derby Kent and Via Vaquero as projects for use of these funds.

- Derby Kent. - \$400,000 – Reconstruction of Derby Road & Kent Drive. Total project cost is anticipated to be \$500,000 which includes Measure M funds.
- Via Vaquero - \$300,000 – Reconstruction of Via Vaquero road. Total project cost is anticipated to be \$1,100,000 which includes Measure M, Measure R and Lighting District funds.

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>ROAD MAINT. REHAB ACT FUND 77</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>643,990</b>	<b>649,280</b>	<b>673,834</b>	<b>1,260,689</b>
<hr/>				
<b>REVENUE</b>				
312 Sales Tax	598,990	594,383	581,855	652,093
341 Use of Money & Property	10,089	8,500	5,000	8,500
<b>Total Revenue</b>	<b>609,079</b>	<b>602,883</b>	<b>586,855</b>	<b>660,593</b>
<b>Total Available Funds</b>	<b>1,253,069</b>	<b>1,252,163</b>	<b>1,260,689</b>	<b>1,921,282</b>
<hr/>				
<b>EXPENDITURES</b>				
020 Professional Services	-	-	-	-
554 Pavement	579,235	-	-	-
601 Lone Hill Ave.	-	-	-	93,000
640 Via Vaquero	-	-	-	300,000
641 Derby Kent	-	-	-	400,000
642 Eaton Road ET Al	-	-	-	30,000
667 Covina Blvd	-	550,000	550,000	-
<b>Total Expenditures</b>	<b>579,235</b>	<b>-</b>	<b>-</b>	<b>823,000</b>
<b>RESTRICTED FUND BALANCE</b>	<b>673,834</b>	<b>1,252,163</b>	<b>1,260,689</b>	<b>1,098,282</b>
<hr/>				
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>1,253,069</b>	<b>1,252,163</b>	<b>1,260,689</b>	<b>1,921,282</b>
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## **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 \$600,000 per year for Storm Water infrastructure projects, operations and maintenance. Budget Highlights include:

- Storm drain catch basin filters and grates - \$301,500.
- Professional NPDES pollutant monitoring and reporting as required under the guidelines of the permit - \$286,500.

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>MEASURE W FUND 78</b>				
<b>RESTRICTED FUND BALANCE</b>	-	600,000	-	441,063
<hr/>				
<b>REVENUE</b>				
311 Property Taxes	-	600,000	588,855	588,855
341 Use of Money & Property	-	2,500	-	5,000
<b>Total Revenue</b>	-	602,500	588,855	593,855
<b>Total Available Funds</b>	-	1,202,500	588,855	1,034,918
<hr/>				
<b>EXPENDITURES (4341)</b>				
024 NPDES Services		337,000	147,792	286,500
<b>EXPENDITURES (4841)</b>				
813 Storm Drains	-	850,000	-	301,500
<b>Total Expenditures</b>	-	1,187,000	147,792	588,000
<b>RESTRICTED FUND BALANCE</b>	-	15,500	441,063	446,918
<hr/>				
<b>Total Estimated Requirements and Restricted Fund Balance</b>	-	1,202,500	588,855	1,034,918
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## **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.

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
Capital Assets Reserve 100				
<b>RESTRICTED FUND BALANCE</b>	-	-	-	-
<hr/>				
<b>REVENUE</b>				
500 Transfers In (001)	-	-	-	1,000,000
<b>Total Revenue</b>	-	-	-	<b>1,000,000</b>
<b>Total Available Funds</b>	-	-	-	<b>1,000,000</b>
<hr/>				
<b>EXPENDITURES (5000)</b>				
099 Tranfer Out	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
<b>RESTRICTED FUND BALANCE</b>	-	-	-	<b>1,000,000</b>
<b>Total Estimated Requirements and Restricted Fund Balance</b>	-	-	-	<b>1,000,000</b>
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### **FUND 113 – Housing Authority**

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

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

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED ESTIMATE	2021-22 ADOPTED BUDGET
<b>Housing Authority Trustee Administration Fund 113</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>5,416,339</b>	<b>5,603,579</b>	<b>5,920,203</b>	<b>4,696,817</b>
<b>REVENUE</b>				
341 Use of Money & Property	1,384,285	1,261,500	1,272,000	1,270,000
<b>Total Revenue</b>	<b>1,384,285</b>	<b>1,261,500</b>	<b>1,272,000</b>	<b>1,270,000</b>
<b>Total Available Funds</b>	<b>6,800,624</b>	<b>6,865,079</b>	<b>7,192,203</b>	<b>5,966,817</b>
<b>EXPENDITURES (4120)</b>				
101 FT Personnel Salaries	-	-	-	139,497
200 Employee Benefits	-	-	-	50,310
014 Insurance	-	-	-	11,100
020 Professional Services	-	-	250	250,000
049 Debt Service Payment	564,555	575,150	575,150	468,932
506 Operation of Property	315,866	300,000	300,000	300,000
<b>EXPENDITURES (4411)</b>				
020 Professional Services (Cost of Issuance)	-	-	126,680	-
027 Debt Pay to Old Bond Escrow	-	-	1,493,306	-
<b>Total Expenditures</b>	<b>880,421</b>	<b>875,150</b>	<b>2,495,386</b>	<b>1,219,839</b>
<b>RESTRICTED FUND BALANCE</b>	<b>5,920,203</b>	<b>5,989,929</b>	<b>4,696,817</b>	<b>4,746,978</b>
<b>Total Estimated Requirements and Restricted Fund Balance</b>	<b>6,800,624</b>	<b>6,865,079</b>	<b>7,192,203</b>	<b>5,966,817</b>





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# SUPPLEMENTAL INFORMATION



## IN THIS SECTION:

- CAPITAL IMPROVEMENT PROGRAM OVERVIEW
- GLOSSARY OF BUDGET TERMS
- APPROPRIATIONS LIMIT
- MINUTE ACTION APPROVAL OF BUDGET



# 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 \$12.9 million in carryover and new projects, staff had identified an additional \$26.54 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 2021-21 through 2025-26. More detailed descriptions follow that section for capital improvement projects budgeted in fiscal year 2021-22.



## Capital Improvement Project Plan & Potential Funding Schedule

Fiscal Year	Department	Funding Sources	Project/Equipment	Projected Cost
FY 2021-22	Community Development	LEAP Grant/General Fund	Downtown Specific Plan	\$ 500,000
	Public Works	Gas Tax, Proposition C, Measure R, RMRA	Lone Hill et al pavement repairs (Design only)	\$ 93,000
	Public Works	Gas Tax, Infrastructure, Proposition C, Measure R and Measure M	Resurfacing of Via Verde Avenue	\$ 3,317,000
	Public Works	Infrastructure Fund/General Fund	Resurfacing of Covina Boulevard (Partial Carryover)	\$ 2,224,810
	Public Works	Gas Tax, Lighting District, Proposition C, Measure R	Resurfacing of Badillo St	\$ 2,285,428
	Public Works	Lighting District	Woodglen Lighting pole replacement	\$ 360,000
	Public Works	Lighting District	Wooden Street Light Replacement Civic Center	\$ 180,000
	Public Works	Lighting District	Lighting Projects	\$ 280,000
	Public Works	Gas Tax and Measure R	Pavement Preservation (including Slurry Seal)	\$ 494,000
	Public Works	Measure R, RMRA, Measure M	Via Vaquero et al pavement repairs	\$ 1,100,000
	Public Works	RMRA, Measure M	Derby Road and Kent Drive	\$ 500,000
	Public Works	Measure W	Wingate infiltration project, Catch Basin filters	\$ 211,500
	Public Works	Infrastructure Fund/General Fund	San Dimas Ave Storm Drain repairs	\$ 200,000
	Public Works	Proposition A & Prop C	Goldline /Park & Ride Betterments	\$ 575,000
	Public Works	Measure W, General Fund	Catch Basin Cleaning	\$ 124,000
	Public Works	Infrastructure Fund/General Fund	City Yard impacts due to Gold line Project	\$ 500,000
			<b>Total</b>	<b>\$ 12,944,738</b>
FY 2022-23	Community Development	LEAP Grant/General Fund	Downtown Specific Plan	\$ 500,000
	Community Development	General Fund	License Plate Readers (3)	\$ 170,000
	Community Development	General Fund/Measure M/Measure R	Bridge Artwork (4)	\$ 160,000
	Parks and Recreation	Open Space District #1/ General Fund	SportsPlex - Field Light Upgrade (Joint BUSD)	\$ 1,800,000
	Parks and Recreation	Infrastructure Fund/General Fund	Foothill Blvd Median	\$ 356,000
	Parks and Recreation	Infrastructure Fund/General Fund	Covina Blvd/Badillo Ave Median	\$ 302,300
	Public Works	Proposition C, Measure M, RMRA	Lone Hill Ave Reconstruction	\$ 1,750,000
	Public Works	Measure R, Measure M, RMRA	Eaton Rd et al resurfacing	\$ 1,050,000
	Public Works	Lighting District	Lighting Projects	\$ 350,000
	Public Works	Gas Tax, Measure M, Measure R, RMRA	Pavement Preservation	\$ 444,000
	Public Works	RMRA	Resurfacing of Bonita Ave west of San Dimas Ave (Design)	\$ 75,000
	Public Works	Lighting District	Signal Improvements (Arrow Highway and Badillo)	\$ 275,000
	Public Works	Measure W	Catch Basin Cleaning and Filter installation	\$ 230,000
	Public Works	RMRA	Gladstone Resurfacing (Design)	\$ 75,000
			<b>Total</b>	<b>\$ 7,537,300</b>
FY 2023-24	Administrative Services	Equipment Replacement Fund	City Hall Servers, Computers, Monitors & AV Equipment	\$ 1,000,000
	Parks and Recreation	Infrastructure Fund/General Fund	Tree Replacement	\$ 100,000
	Parks and Recreation	Infrastructure Fund/General Fund	Lone Hill Ave. Median	\$ 86,400
	Parks and Recreation	Infrastructure Fund/General Fund	Gladstone St Median	\$ 79,300
	Public Works	Measure R, Measure M, RMRA	Gladstone St resurfacing (Amelia to San Dimas Ave)	\$ 2,000,000
	Public Works	Lighting District	Lighting Projects	\$ 170,000
	Public Works	Measure M	Arrow Highway resurfacing (Design)	\$ 75,000
	Public Works	Gas Tax, Measure M	Pearlanna, Billow resurfacing	\$ 600,000
	Public Works	Gas Tax, Measure R	Pavement Preservation	\$ 444,000
	Public Works	Measure W	Marchant Park Infiltration project	\$ 800,000
	Public Works	Measure W	Catch Basin Cleaning and Filter installation	\$ 240,000
			<b>Total</b>	<b>\$ 5,594,700</b>
FY 2024-25	Community Development	Grant Funding/General Fund	Comprehensive General Plan Update	\$ 3,500,000
	Parks and Recreation	Infrastructure Fund/General Fund	Tree Replacement	\$ 100,000
	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	Measure W	Marchant Park infiltration Project	\$ 800,000
			<b>Total</b>	<b>\$ 7,564,000</b>
FY 2025-26	Community Development	Grant Funding/General Fund	Comprehensive Development Code Update	\$ 1,000,000
	Parks and Recreation	Infrastructure Fund/General Fund	Tree Replacement	\$ 100,000
	Public Works	Propositions C, Measure R, Measure M, RMRA	Arrow Highway Resurfacing	\$ 2,500,000
	Public Works	Gas Tax, Measure R	Pavement Preservation	\$ 494,000
	Public Works	Gas Tax, Measure R	Various Residential Streets	\$ 1,500,000
	Public Works	Measure W	Catch Basin Cleaning and Filter installation	\$ 250,000
			<b>Total</b>	<b>\$ 5,844,000</b>
<b>Projected 5 Year Total</b>				<b>\$ 39,484,738</b>

# PROJECT DETAIL & FUNDING PLAN

**PROJECT:** Trash Screens and 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 grates and 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 following is programmed to begin in Fiscal Year 2021-22: The project consists of all labor, materials, tools and equipment to install approximately 30 Full Capture Systems throughout the City Storm Drain Network.

**IMPACTS TO OPERATING BUDGET:** This project is anticipated to cost \$90,000 annually and take approximately 11 years to complete the installation of all full capture systems at approximately 30 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 11 years.

<b>Funding Source</b>	<b><u>Actual Expenses 2019-20</u></b>	<b><u>Adopted Budget 2020-21</u></b>	<b><u>Adopted Budget 2021-22</u></b>	<b><u>Total Cost</u></b>
078 - Measure W	-	\$850,000	\$90,000	\$90,000
Grand Total	-	\$850,000	\$90,000	\$90,000

# 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 2020-21: 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 2021-22: 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 will also include 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 \$85,000 annually.

<b>Funding Source</b>	<b>Actual Expenses <u>2019-20</u></b>	<b>Adopted Budget <u>2020-21</u></b>	<b>Adopted Budget <u>2021-22</u></b>	<b><u>Total Cost</u></b>
001 - General Fund (NPDES)	\$13,000	\$14,000*	\$14,000	\$ 14,000
078 - Measure W	-	\$110,000*	\$110,000	\$110,000
<b>Grand Total</b>	<b>\$13,000</b>	<b>\$124,000*</b>	<b>\$124,000</b>	<b>\$124,000</b>



# 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 it's most likely the construction will take place during 2021-22

**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.

**The 2020-21 budget was not utilized and the project will be re-budgeted in 2021-22**

Funding Source	Actual Expenses 2019-20	Amended Budget 2020-21	Adopted Budget 2021-22	Total Cost
002 - Gas Tax	-	\$100,000	\$100,000	\$100,000
012 - Infrastructure Fund	\$1,622	\$1,895,428	\$1,895,428	\$1,895,428
007 - City Wide Lighting District	-	\$130,800	\$130,800	\$130,800
073 - Prop C	-	\$105,000	\$105,000	\$105,000
074 - Measure R	-	\$55,000	\$55,000	\$55,000
Grand Total	\$1,622	\$2,286,228	\$2,286,228	\$2,286,428



# PROJECT DETAIL & FUNDING PLAN

**PROJECT:** Civic Center/City Hall Street Lighting

**DESCRIPTION:** The project consists of removal and replacement of the thirteen (13) existing deteriorating wooden street lights around the perimeter of the Civic Center near City Hall. The area includes the north side of Bonita Avenue from Iglesia Street to Walnut Avenue, the west side of Walnut Avenue from Bonita Avenue to 2<sup>nd</sup> Street, and a portion of the south side of 2<sup>nd</sup> Street just west of Walnut Avenue.

The total construction cost of the project is estimated at approximately \$180,000 for construction contract costs.

**HISTORY/JUSTIFICATION:** The existing wooden light poles are old and deteriorating. These are the last remaining wooden street light poles of this style in the City's Right of Way. In addition to removing these street lights 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 surrounding the Civic Center.

**SCHEDULING:** The street light upgrade street is scheduled to take place during the 2021-22 FY.

**IMPACTS TO OPERATING BUDGET:** This project will improve safety and appearance around Civic Center. The funding will be form Fund 7, City Wide Lighting District.



Funding Source	<u>Actual Expenses 2019-20</u>	<u>Amended Budget 2020-21</u>	<u>Adopted Budget 2021-22</u>	<u>Total Cost</u>
007 – City Wide Lighting District -	-	-	\$180,000	\$180,000
Grand Total	\$1,555,000		\$180,000	\$180,000

# PROJECT DETAIL & FUNDING PLAN

**PROJECT:** Covina Boulevard Street Improvement Project

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

The Covina Boulevard Street Improvement project will reconstruct approximately 325,000 square feet of pavement using approximately 9500 tons of asphalt concrete. This project would repair Covina Boulevard between Arrow highway and the Northbound 57 off-ramp. The project also includes minor concrete repairs and ADA corner ramp upgrades. The project will utilize a cost-effective cement treated FDR process with new asphalt concrete including a rubberized AC overlay.



**HISTORY/JUSTIFICATION:** Covina Boulevard is a critical traffic corridor. 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 Covina Boulevard Street Improvement Project is scheduled to start construction in June of 2021 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 Covina Boulevard 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 \$2,200,000 (\$2,000,000 for Construction Contract Costs and \$200,000 for Construction Engineering) budgeted using Prop C (fund 73), Measure R (fund 74), Measure M (fund 76), RMRA (fund 77). This project was funded and approved for the 2020-2021 Fiscal Year budget and will be completed in the 2021-22 Fiscal Year.

**Unspent funds in 2020-21 will be carried over into the 2021-22 budget**

<b>Funding Source</b>	<b>Actual Expenses 2019-20</b>	<b>Amended Budget 2020-21</b>	<b>Adopted Budget 2021-22</b>	<b>Total Cost</b>
073 - Prop C	-	\$840,000	-	\$840,000
074 - Measure R	-	\$120,000	-	\$120,000
076 - Measure M	-	\$690,000	-	\$690,000
077 – RMRA/SB1	-	\$550,000	-	\$550,000
<b>Grand Total</b>	-	<b>\$2,200,000</b>	-	<b>\$2,200,000</b>

# PROJECT DETAIL & FUNDING PLAN

**PROJECT:** Kent Drive and Derby Road Improvements

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

The residential streets of Kent Drive and Derby Road located north of Covina Boulevard and east of Lone Hill Avenue 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 \$500,000 of which \$460,000 is for construction contract costs and \$40,000 for construction engineering costs.

**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 during 2021-22.

**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:

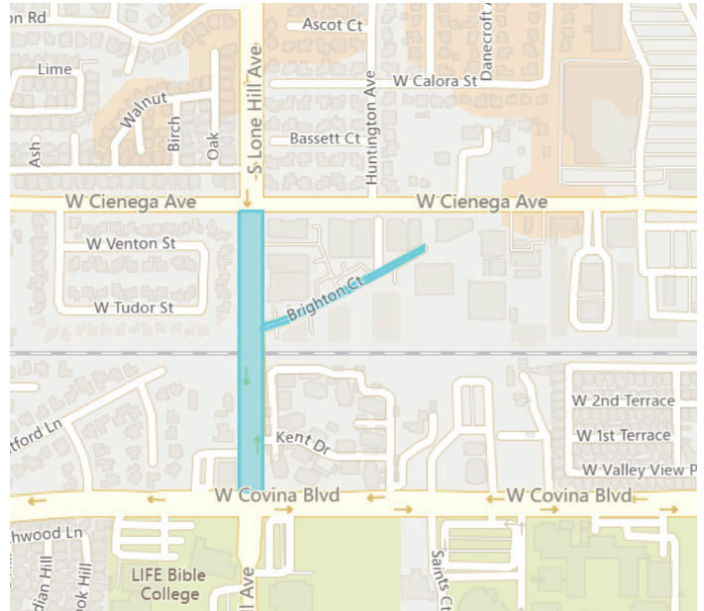
<b>Funding Source</b>	<b>Actual Expenses <u>2019-20</u></b>	<b>Amended Budget <u>2020-21</u></b>	<b>Adopted Budget <u>2021-22</u></b>	<b><u>Total Cost</u></b>
076 - Measure M	-	-	\$100,000	\$100,000
077 – RMRA/SB1	-	-	\$400,000	\$400,000
Grand Total	-	-	\$500,000	\$500,000

## PROJECT DETAIL & FUNDING PLAN

**PROJECT:** Design of Lone Hill Avenue from Cienega Avenue to Covina Boulevard and Brighton Court street improvements

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

Lone Hill Avenue is a key arterial that provides connection to several schools and medical facilities. The section of Lone Hill Avenue north of Covina Boulevard and south of Cienega Avenue sees an average traffic volume of about 15,000 vehicles per day. These traffic volumes have increased the rate of degradation of the pavement which has resulted in the need to repair numerous potholes in the last few years. In addition to City staff conducting visual inspection to verify the deteriorating conditions of these streets, the City's pavement management program has also identified these streets requiring to be repaired by means of a street rehabilitation project. Brighton Court will also receive a pavement treatment.



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 \$1,750,000. This year's budget is for design of the project which will determine the most economical repair methodology. The design is estimated to cost \$93,000.

**HISTORY/JUSTIFICATION:** This arterial serves approximately 15,000 vehicles per day and provides a critical connection to schools and medical facilities. The street is 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:** The anticipated project schedule includes design of the street in FY 21-22 with reconstruction in FY 22-23.

**IMPACTS TO OPERATING BUDGET:** This project will improve the conditions of this key arterial street and will reduce the maintenance costs that have escalated in the last few years due to the poor condition of the pavement. Funding source is as follows:

Funding Source	Actual Expenses <u>2019-20</u>	Amended Budget <u>2020-21</u>	Adopted Budget <u>2021-22</u>	<u>Total Cost</u>
077 - RMRA (SB-1)	-	-	\$93,000	\$93,000 (design)
Grand Total	-	-	\$93,000	\$93,000 (design)



# 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.

**SCHEDULING:** The following streets are planned for pavement preservation in 2021

- Selected residential streets within Maintenance Zone 6 which is south of Badillo and Covina Blvd west of the 57 FWY and north of the County unincorporated area.
- Selected various City Park parking lots within Maintenance Zone 6 which includes Sportsplex



The following streets are planned for pavement preservation in 2022

- Selected residential streets within Maintenance Zone 4 which is east of the 57 FWY and north of Arrow Highway, south of Gladstone, west of San Dimas Ave.

**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.

<b>Funding Source</b>	<b>Actual Expenses <u>2019-20</u></b>	<b>Adopted Budget <u>2020-21</u></b>	<b>Amended Budget <u>2020-21</u></b>	<b>Adopted Budget <u>2021-22</u></b>
002- Gas Tax	\$32,630	\$360,000	\$984,548	\$360,000
012 - Infrastructure Fund (Parks)	-	-	\$51,200	\$50,000
073 - Prop C	-	-	\$40,000	-
074 - Measure R	\$236,909	-	\$317,091	\$84,000
076 - Measure M	-	\$84,000	\$84,000	-
<b>Grand Total</b>	<b>\$269,539</b>	<b>\$444,000</b>	<b>\$1,476,839</b>	<b>\$494,000</b>

# PROJECT DETAIL & FUNDING PLAN

**PROJECT:** Via Verde Street Improvements

**DESCRIPTION:** This is a cooperative project with the County of Los Angeles. This Road Improvement Project entails substantial street rehabilitation on Via Verde shared with LA County.

- Via Verde from Bonelli Park Entrance to 57 freeway which 75% is within the LA County's jurisdiction
- Via Verde from 57 freeway to Covina Hills Road which primarily is within the City's jurisdiction
- Via Verde from Covina Hills Road to 1200 feet west of Covina Hills Road which primarily is within the LA County's jurisdiction



The project will consist of removal and replacement of pavement sections and upgrade of curb ramps to meet ADA requirements. The total construction cost of the project is estimated at approximately \$3,392,000 of which \$3,000,000 is for construction contract costs and \$392,000 for construction engineering costs. The majority of the funding coming from proposition C, Measure R, and Measure M funds. A small portion of the funding includes LA County's fair share in cost based on a cooperative agreement.

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

**SCHEDULING:** The project street rehabilitation is planned to take place once the nearby Caltrans construction on the 10 freeway is substantially complete (anticipated to have less impacts on Via Verde by the end of the Summer of 2021). This project's construction will take place during 2021-22

**IMPACTS TO OPERATING BUDGET:** This project will drastically improve the conditions of this major street 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.

**Unutilized funds in 2020-21 have been re budgeted in the 2021-22 budget**

<b>Funding Source</b>	<b>Actual Expenses <u>2019-20</u></b>	<b>Amended Budget <u>2020-21</u></b>	<b>Adopted Budget <u>2021-22</u></b>	<b><u>Total Cost</u></b>
002 -Gas Tax	-	\$340,000	\$340,000	\$340,000
012 - Infrastructure Fund	-	\$25,000	-	-
073 - Prop C	-	\$75,000	\$1,400,000	\$1,475,000
074 - Measure R	\$1,844	\$500,000	\$500,000	\$500,000
076 - Measure M	-	\$690,000	\$690,000	\$690,000
LA County Cooperative	-	-	\$387,000	\$387,000
<b>Grand Total</b>	<b>\$1,844</b>	<b>\$1,555,000</b>	<b>\$3,317,000</b>	<b>\$3,392,000</b>

# PROJECT DETAIL & FUNDING PLAN

**PROJECT:** West 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 west 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 \$1,050,000 of which \$1,000,000 is for construction contract costs and \$50,000 for construction engineering costs.

**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 during 2021-22.

**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:

<b>Funding Source</b>	<b>Actual Expenses <u>2019-20</u></b>	<b>Amended Budget <u>2020-21</u></b>	<b>Adopted Budget <u>2021-22</u></b>	<b><u>Total Cost</u></b>
007- Lighting District	-	-	\$50,000	\$50,000
074 - Measure R	-	-	\$600,000	\$600,000
076 - Measure M	-	-	\$150,000	\$150,000
077 – RMRA/SB1	-	-	\$300,000	\$300,000
Grand Total			\$1,100,000	\$1,100,000



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# CITY OF SAN DIMAS

## Glossary of Budget Terms

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

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

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

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

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

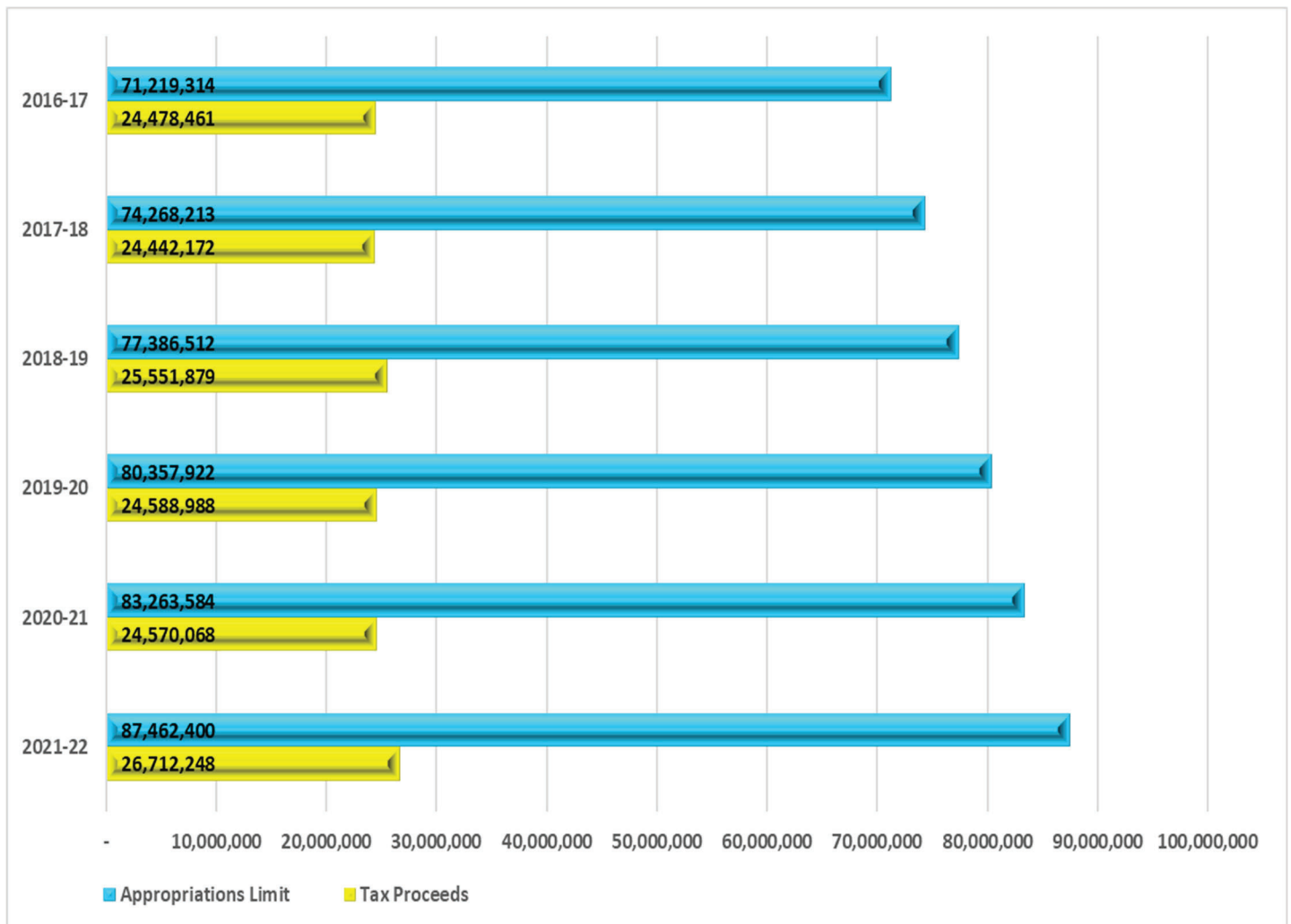
**Special Revenue Funds** This fund type collects revenues that are restricted by the City, State, or Federal Government as to how the City might spend them.

**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.

# APPROPRIATIONS LIMIT

Resolution 2021-35 adopted June 8, 2021, 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 2021-22 appropriations limit for the City of San Dimas is \$87,462,400. This amount is \$60,750,152 than the projected proceeds of taxes.



## RESOLUTION 2021-35

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN DIMAS, COUNTY OF LOS ANGELES, ADOPTING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2021-22 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 2021-22; 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 2021-22 fiscal year which is 5.73% or a factor of 1.0573; and

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

**WHEREAS**, the City's change in population provided by the State Department of Finance applicable to the fiscal year 2021-22 Limit is -65% or a factor of .9935 and is more than the County growth which is -0.89% or a factor of .9911; and

**WHEREAS**, the fiscal year 2020-21 Appropriations Limit of \$83,263,584 shall be used as the base toward calculating the Limit for fiscal year 2021-22; 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 2021-22 shall be \$87,462,400; and there are hereby appropriated assigned fund balances of all revenues subsequently received by City funds in excess of the 2020-21 appropriations up to the Appropriations Limit in the following funds: 1, 2, 4, 6-8, 12, 20-23, 27-29, 40-42, 53, 70-78.

Per Capita Personal Income Change:	5.73%	=	1.0573 ratio
City Population Change (County Population Change -0.89)	-0.65%	=	.9935 ratio
Ratio of Change	1.0573 x	.9935	= 1.050428

Appropriations Limit 2020-21	=	\$83,263,584
Ratio of Change		<u>x 1.050428</u>
Appropriations Limit 2021-22	=	\$87,462,400

**PASSED, APPROVED AND ADOPTED** this 8<sup>th</sup>, day of June, 2021.



Emmett G. Badar, Mayor

**ATTEST:**



Debra Black, City Clerk

I, Debra Black, City Clerk, hereby certify that Resolution 2021-35 was adopted by the City Council of San Dimas at its regular meeting of June 8<sup>th</sup>, 2021 by the following vote:

<b>AYES:</b>	Badar, Bertone, Ebiner, Vienna, Weber
<b>NOES:</b>	None
<b>ABSENT:</b>	None
<b>ABSTAIN:</b>	None



Debra Black, City Clerk



## RESOLUTION 2021-37

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN DIMAS, COUNTY OF LOS ANGELES, ADOPTING A BUDGET FOR FISCAL YEAR 2021-22

**WHEREAS**, the City Manager has presented to the San Dimas City Council a proposed budget for Fiscal Year July 1, 2021- June 30 ,2022; and

**WHEREAS**, the City Council of the City of San Dimas has conducted a public meeting on June 8, 2021, to consider the Fiscal Year 2021-22 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 2021-22 budget for the City and the Capital Improvement Program and establish budget policy (Exhibit A).

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

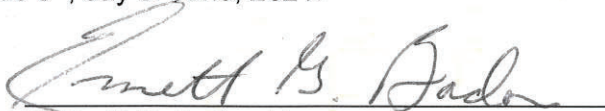
**SECTION 1.** The proposed Fiscal Year 2021-22 budget document entitled "2021-22 Operating and Capital Improvement Program Budget" and filed with the City Clerk with an expenditure budget of \$45,776,566, as prepared and submitted by the City Manager and as modified by the City Council, is hereby approved, adopted, and appropriated.

**SECTION 2.** The City Council recognizes that the proposed 2021-22 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 2021-22 Budget to the Auditor/Controller of the County of Los Angeles, in accordance with Section 53901 of the Government Code.

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

**PASSED, APPROVED AND ADOPTED** this 8<sup>th</sup>, day of June, 2021.

  
Emmett G. Badar, Mayor

**ATTEST:**

  
Debra Black, City Clerk



I, Debra Black, City Clerk, hereby certify that Resolution 2021-37 was adopted by the City Council of San Dimas at its regular meeting of June 8, 2021 by the following vote:

**AYES:**  
**NOES:**  
**ABSENT:**  
**ABSTAIN:**

  
\_\_\_\_\_  
Debra Black, City Clerk