CITY OF DIAMOND BAR
ANNUAL BUDGET DETAIL
FY 2016-17

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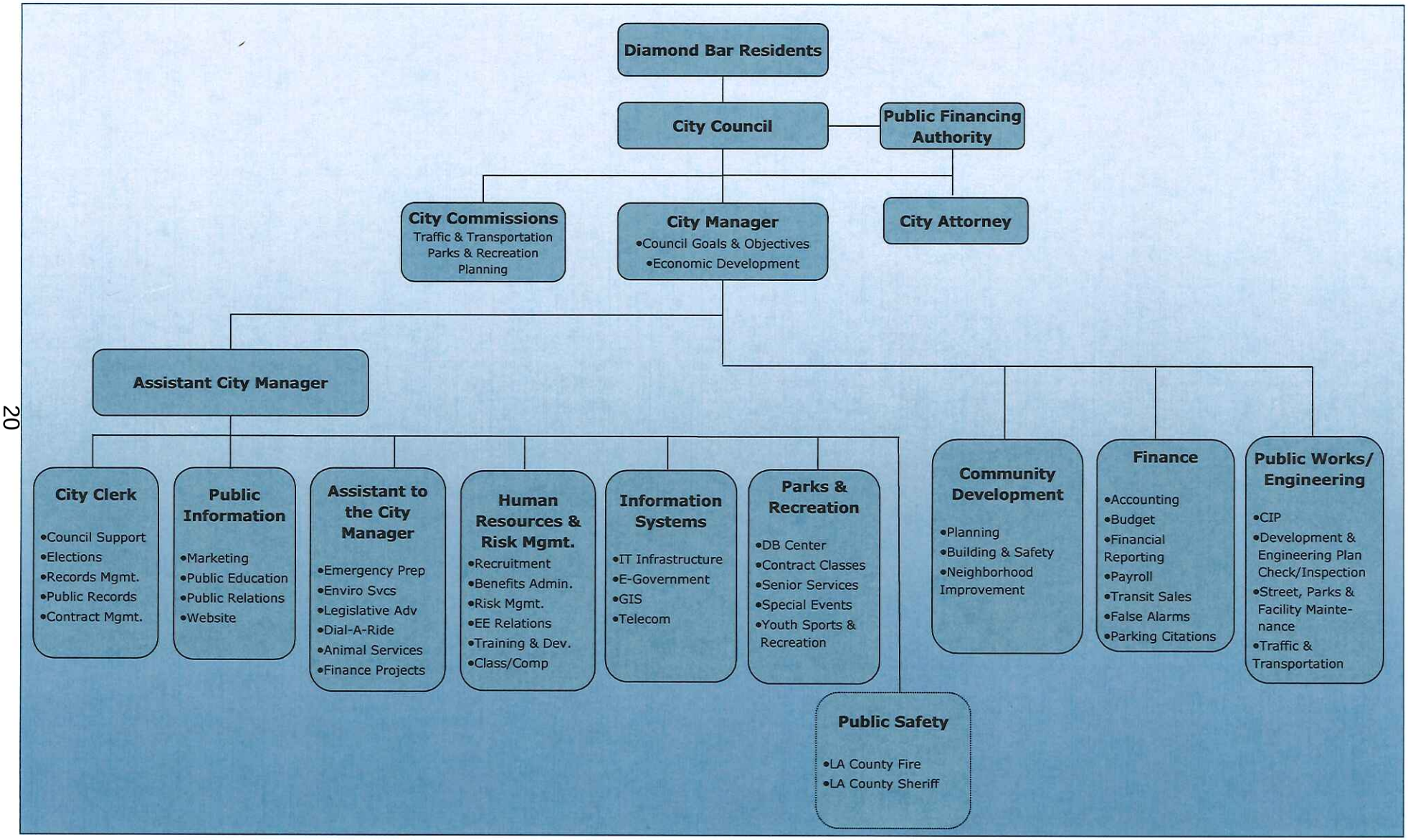
Diamond Bar Residents
City Council
Public Financing Authority
City Commissions
Traffic & Transportation
Parks & Recreation
Planning
City Manager
•Council Goals & Objectives
•Economic Development
City Attorney
Assistant City Manager
City Clerk
•Council Support
•Elections
•Records Mgmt.
•Public Records
•Contract Mgmt.
Public Information
•Marketing
•Public Education
•Public Relations
•Website
Assistant to the City Manager
•Emergency Prep
•Enviro Svcs
•Legislative Adv
•Dial-A-Ride
•Animal Services
•Finance Projects
Human Resources & Risk Mgmt.
•Recruitment
•Benefits Admin.
•Risk Mgmt.
•EE Relations
•Training & Dev.
•Class/Comp
Information Systems
•IT Infrastructure
•E-Government
•GIS
•Telecom
Parks & Recreation
•DB Center
•Contract Classes
•Senior Services
•Special Events
•Youth Sports & Recreation
Public Safety
•LA County Fire
•LA County Sheriff
Community Development
•Planning
•Building & Safety
•Neighborhood Improvement
Finance
•Accounting
•Budget
•Financial Reporting
•Payroll
•Transit Sales
•False Alarms
•Parking Citations
Public Works/ Engineering
•CIP
•Development & Engineering Plan Check/Inspection
•Street, Parks & Facility Maintenance
•Traffic & Transportation

CITY OF DIAMOND BAR

BUDGET PHILOSOPHY AND OPERATING GUIDELINES

1. The City of Diamond Bar's budget is designed to serve five major purposes:

   - definition of **policy** in compliance with legal requirements for General Law cities in the State of California, Governmental Accounting Standards Board (GASB) financial reporting requirements and audit standards, and fiscal directions of the City Council.

   - prepare the Budget in **conformity** with Generally Accepted Accounting Principles using the modified accrual basis of accounting.

   - utilization as an **operations guide** for administrative staff in the management and control of fiscal resources.

   - presentation of the City's **financial plan** for the ensuing fiscal year, itemizing projected revenues and estimated expenditures.

   - illustration as a **communications** document for citizens who wish to understand the operations and costs of City services.

2. Departmental budgets will be originated within each department.

3. Where applicable, the department head will assign priorities to projects and activities when preparing program budgets for the department.

4. Department Heads are responsible for operating within their budget amount as approved by the City Manager and authorized by the City Council.

5. The City Council has the legal authority to amend the budget at any time during the fiscal year. The City Manager has the authority to make administrative adjustments to the budget as long as those changes will neither have a significant policy impact nor affect budgeted year-end fund balances.

6. Current year requirements of the Capital Improvement Program (CIP) will be incorporated into annual operational budget and defined as the capital budget.

7. Fund balances will be maintained at levels which will protect the City from future uncertainties.

CITY OF DIAMOND BAR

BUDGETARY BASIS

The City of Diamond Bar's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP), using the modified accrual basis of accounting. Under this method of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current fiscal period while expenditures are recognized in the accounting period in which the liability is incurred. Each of the City's funds is considered a separate accounting entity with a self-balancing set of accounts that records assets, liabilities, fund equity, revenue & expenditures. Funds are established & segregated for the purpose of recording specific programs or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The General Fund accounts for all the general revenue of the City not specifically levied or collected for other City funds and for expenditures related to rendering the general services provided by the City. The City of Diamond Bar has twenty five Special Revenue Funds that are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The Capital Project Fund is used to account for the purchase or construction of major capital facilities. The Debt Service Fund is used to account for principal and interest payments on outstanding fixed rate bonds. Internal Service Funds are used to account for goods and services provided to other departments within the City such as liability insurance and equipment replacement. The budget is prepared on a line item basis by fund and department. The six major General Fund divisions are:

Legislative
Administration & Support
Public Safety
Community Development
Parks & Recreation
Public Works

BUDGET PROCESS

The preparation and adoption of the annual budget process starts in December. The public hearing for CDBG is held and the preliminary process for the special Lighting and Landscape Assessment Districts is initiated. In February departmental worksheets are created and budget instructions are provided to the staff. Departments provide estimates of their proposed budgets with supplemental notes for all line items, highlighting any new programs, major cost items or reductions in programs. This includes requests for capital equipment and the preparation of the Capital Improvement project list. The information is then compiled by the Finance Department and presented to the City Manager as the proposed budget.

The City Manager reviews and discusses the proposed budget with departmental management. There may be some recommended revisions or changes in projections to arrive at a more balanced budget. The Finance Department compiles suggestions and recommendations from all the meetings to produce a preliminary budget, which is then presented to the City Council for review. Copies of the preliminary budget are made available to all departments and the public for review.

In April/May, a study session (or sessions if applicable) is held to discuss the budget, wherein the City Council reviews the entire preliminary budget and directs any further refinements to be made. These meetings are open to the public, and the City Council takes into consideration any testimony from the public regarding the preliminary budget at this time.

Any subsequent changes or adjustments to the budget as a result of the study session(s) are then incorporated into the budget document. Once the preliminary budget is finalized, it is then presented to the City Council for approval and adoption during one of the City Council meetings in May/June. After adoption, the budget is printed and copies distributed to City Council, City Staff and made available to the Public.

BUDGET AMENDMENT PROCEDURES AND POLICY

The City Manager is responsible to the City Council for the faithful execution of the City Budget. In order that authorized expenditures are managed in the most efficient and economical manner possible, the City Council authorizes the City Manager to increase or transfer appropriations within the General Fund, Special Revenue Fund or any other unrestricted Fund. The City's budget may be amended in the following ways:

- If a fund has an Undesignated Fund Balance during the Fiscal Year, the City Manager may approve requests for budget increases with Council approval.
- Budget adjustments between a department's line items with a null effect on the overall department budget may be made with the City Manager's approval.
- During the fiscal year, the City Council may modify approved programs and activities or implement new activities that may require budget amendments. On such occasions when the Council approves a project without amending the budget, that approval will constitute authority for the Finance Director to amend the budget subject to the City Manager's approval.

CITY OF DIAMOND BAR
Full-Time Benefitted Personnel Summary
2016/17 Fiscal Year

CITY MANAGER'S OFFICE		
Job Title	**Authorized**	**Filled**
City Manager	1	1
Assistant City Manager	1	1
City Clerk	1	1
Administrative Assistant	1	1
Senior Office Specialist	1	1
Human Resources & Risk Manager	1	1
Human Resources Technician	1	1
Assistant to the City Manager	1	1
Senior Management Analyst	1	1
Management Analyst	1	0
Total:	**10**	**9**

PUBLIC INFORMATION		
Job Title	**Authorized**	**Filled**
Public Information Manager	1	1
Public Information Coordinator	1	1
Media Specialist	1	1
Total:	**3**	**3**

PARKS AND RECREATION		
Job Title	**Authorized**	**Filled**
Parks and Recreation Director	1	0
Administrative Assistant	1	1
Administrative Coordinator	1	1
Recreation Coordinator	4	4
Recreation Specialist	2	2
Recreation Superintendent	1	1
Total:	**10**	**9**

FINANCE		
Job Title	**Authorized**	**Filled**
Finance Director	1	1
Senior Accountant	1	1
Accountant	1	1
Accounting Technician	2	2
Total:	**5**	**5**

CITY OF DIAMOND BAR
Full-Time Benefitted Personnel Summary
2016/17 Fiscal Year

INFORMATION SYSTEMS		
Job Title	**Authorized**	**Filled**
Information Systems Director	1	1
Network Systems Administrator	1	1
Help Desk Support Technician	1	1
Total:	**3**	**3**

COMMUNITY DEVELOPMENT		
Job Title	**Authorized**	**Filled**
Community Development Director	1	1
Administrative Coordinator	1	1
Senior Planner	1	1
Associate Planner	1	1
Assistant Planner	1	1
Permit Technician	1	1
Neighborhood Improvement Officer	2	2
Total:	**8**	**8**

PUBLIC WORKS		
Job Title	**Authorized**	**Filled**
Public Works Director	1	1
Administrative Coordinator	1	1
Senior Civil Engineer	1	1
Assistant Engineer	1	1
Associate Engineer	2	2
Street Maintenance Superintendent	1	1
Senior Maintenance Worker	3	2
Parks Maintenance Superintendent	1	1
Facilities Maintenance Supervisor	1	1
Parks Maintenance Inspector	1	1
Total:	**13**	**12**

Total Full-Time Benefitted Positions:	**52**	**49**

CITY OF DIAMOND BAR
Part-Time Benefitted Personnel Summary
2016/17 Fiscal Year

COMMUNITY SERVICES		
Job Title	**Authorized**	**Filled**
Pre-School Teacher	1	1
Assistant Pre-School Teacher	1	1
Total:	**2**	**2**

Total Part-Time Benefitted Positions:	**2**	**2**

RESOLUTION NO. 2016-17

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DIAMOND BAR APPROVING AND ADOPTING A BUDGET FOR THE CITY OF DIAMOND BAR FOR THE FISCAL YEAR COMMENCING JULY 1, 2016 AND ENDING JUNE 30, 2017 INCLUDING MAINTENANCE AND OPERATIONS, SPECIAL FUNDS AND CAPITAL IMPROVEMENTS AND APPROPRIATING FUNDS FOR ACCOUNTS, DEPARTMENTS, DIVISIONS, OBJECTS AND PURPOSES THEREIN SET FORTH.

A. Recitals

(i) The City Manager has heretofore prepared and presented to this City Council a draft budget for the City's fiscal year 2016-2017, including staffing and position allocations, maintenance and operations, special funds and capital improvements, including appropriations therefore (referred to the "Budget" sometimes hereinafter).

(ii) The Planning Commission of the City of Diamond Bar has heretofore publicly reviewed the proposed capital improvements specified in the Budget and has rendered to the City Council its report thereon concerning conformity of the capital improvement program with the City's contemplated general plan, all as required by California Government Code Section 65401. Copies of the Budget are on file in the office of the City Clerk labeled "City of Diamond Bar 2016-2017 Budget" and said Budget hereby is made a part of this Resolution.

(iii) The City Council has conducted public meetings on the entirety of the fiscal year 2016-17 Budget and concluded said meetings prior to the adoption of this Resolution.

(iv) All legal prerequisites to the adoption of this Resolution have occurred.

B. **RESOLUTION**.

NOW THEREFORE, the City Council of the City of Diamond Bar does hereby find, determine and resolve as follows:

1. In all respects, as set forth in the Recitals, Part A, of this Resolution.

2. The City Council hereby finds and determines that the capital improvement program set forth in the Budget, and each project identified therein, is categorically exempt from the requirements of the California Environmental Quality Act of 1970, as amended, and the guidelines promulgated thereunder pursuant to Section 15301 of Division 6 of Title 14 of the California Code of Regulations.

3. The Budget, including the changes enumerated and directed to be made by the City Council during the course of the public meeting conducted by the City Council, hereby is adopted as the Budget of the City of Diamond Bar for the fiscal year commencing July 1, 2016 and ending June 30, 2017 and consisting of the estimated and anticipated expenditures and revenues for that fiscal year.

4. There are hereby appropriated for obligations and expenditures by the City Manager the amounts shown for the various departments, divisions and objects set forth in the Budget. All obligations and expenditures shall be incurred and made in the manner provided by the provisions of State law and City ordinances and resolutions applicable to purchasing and contracting.

5. Subject to further provision of this Resolution, the appropriations made above constitute the maximum amount authorized for obligation and expenditure by the City Manager for respective departments, divisions and objects as set forth in the Budget. Each department head shall be responsible, as well as the City Manager, for seeing that said maximum amounts are not exceeded.

6. No check shall be issued nor shall any indebtedness be incurred which exceeds the unexpended balance of the fund and department appropriations herein above authorized unless such appropriations shall have been amended by a supplemental appropriation duly enacted by the City Council, or by individual appropriations within any aforesaid fund or department therein, except insofar as the City Manager may authorized transfers pursuant to this Resolution.

7. Within the various funds and departments contained in the Budget, the City Manager is authorized to employ, during the fiscal year covered by said Budget, the number and classification of such full time employees as are shown in the Budget all subject to the provisions of the City's classification and compensation plans as amended and adopted by the City Council. Part time and seasonal employees are authorized as necessary by the City Manager provided that the total to be obligated and expended within any fund and department set forth in the Budget, with respect to salaries and wages therefore, shall not exceed the budgeted and appropriated amount, as the same may be amended by the City Council, from time to time.

8. The City Manager hereby is authorized to transfer funds appropriated hereby or by supplemental appropriation as follows: With respect to those classifications designated by code 0000 series,1000 series, 2000 series, 4000 series, 5000 series and code 6000 series, the City Manager may transfer amounts between and within those classifications, but only within a fund.

9. The City Clerk shall certify to the adoption of this Resolution.

PASSED, ADOPTED AND APPROVED this 7th day of June, 2016.

Nancy A. Lyons

Nancy A. Lyons, Mayor

2016-17

I, Tommye Cribbins, City Clerk of the City of Diamond Bar, do hereby certify that the foregoing Resolution was passed, adopted and approved at a regular meeting of the City Council of the City of Diamond Bar held on the 7th day of June, 2016, by the following vote:

AYES:	COUNCIL MEMBERS:	Herrera, Low, Tye, MPT/Lin, M/Lyons
NOES:	COUNCIL MEMBERS:	None
ABSENT:	COUNCIL MEMBERS:	None
ABSTAINED:	COUNCIL MEMBERS:	None

ATTEST: Tommye Cribbins

Tommye Cribbins, City Clerk of the City of Diamond Bar

2016-17

REVENUE

DESCRIPTION

CITY OF DIAMOND BAR

REVENUE DESCRIPTION

All revenues which, by law, do not have to be placed in a separate fund are deposited in the General Fund. All general operations of the City are charged to this fund. All expenditures must be made pursuant to appropriations, which lapse annually and at the end of the fiscal year. Unexpended balances are transferred to the unappropriated reserve.

PROPERTY TAXES

Secured - Current Year
Tax levied on secured property pursuant to the revenue and taxation code.

Unsecured - Current Year
Tax levied on all personal property not secured by real property held in title by the same owner. Due to the transitory nature of unsecured property, a tax is levied immediately after assessed values are determined.

Prior Year Uncollected
Taxes paid in the current year, which were due in a prior year.

Interest and Penalties
Interest and penalties charged for the late payment of property taxes.

OTHER TAXES

Sales and Use Tax
As a result of the Bradley-Burns Local Sales and Use Tax law, 1% of the Sales & Use Tax is to be distributed to the City.

Transient Occupancy Tax
These revenues are received on a monthly basis from the hotels in the City. The hotels are required to pay a 10% tax based on the amount of their room rental revenues.

Franchise Fees
Companies are granted special privileges for the continued use of public property, such as city streets. Such companies usually involve elements of monopoly and may require regulation. The Franchise Fees are the amounts required for the continued granting of these privileges. Franchises currently granted within the City are Electric, Gas, Cable TV/Verizon FIOS, Bus Benches, Street Sweeping and Waste Hauler.

FINES AND FORFEITURES

Vehicle Code Fines
Amounts derived from traffic citations and fines for violations occurring within the city limits.

Court Fines and Forfeitures
Fines collected by the county courts for city code violations other than traffic, which are shared with Los Angeles County.

Impound Fees
Fines collected upon the release of vehicles, which have been impounded and stored by the Sheriff's Department.

Miscellaneous
Other fines and forfeitures not included above.

LICENSES AND PERMITS

Building Fees
Building Fees are collected in accordance with the Uniform Building Code. The revenues from these fees are used to cover the cost of providing building inspections to insure compliance with building codes.

Encroachment Permit Fees
These fees are levied to cover costs of inspections for work within the public right-of-way for the construction of new or repair of existing utility facilities and other public improvements such as sidewalks, curb, gutter, asphalt roadway, etc.

CURRENT SERVICE CHARGES

Planning and Engineering Fees
These fees are levied to cover costs of plan checks, inspections, etc. which maybe necessary in conjunction with new construction or improvements being made by contractors.

Recreation Fees
These fees are collected by the City's contracted recreation department and City staff to cover the cost of providing recreation programs such as fee classes, Tiny Tot programs, excursions, summer day camp, youth and adult athletics, senior activities and community events.

INTERGOVERNMENTAL REVENUE

VLF – Property In-Lieu Tax
The Motor Vehicle In-Lieu fee is a tax on the ownership of a vehicle in place of taxing vehicles as personal property. The tax rate used to be 2%, and then the rate was cut by 67.5% which greatly affected the revenue allocated to the City by the State. VLF has now been totally eliminated. To fill the gap created by the cut the State instituted a property tax swap. These funds are included in the budget as VLF Property Tax in Lieu revenue.

AB2766 – Air Quality Improvement/Pollution Reduction Fees
These fees are derived from the imposition of an additional motor vehicle registration fee which shall be used to fund the implementation of air quality management compliance and provisions of the California Clean Air Act of 1988.

Gas Tax Section 2105
This Section of the Streets and Highways Code provides for the collection and distribution of special gas tax to fund improvements for regional transportation needs.

Gas Tax Section 2106
Section 2106(a) of the Streets and Highways Code provides that each city shall receive a fixed monthly apportionment of $400; Section 2106(c) provides for distribution on a per capita basis.

Gas Tax Section 2107
This section provides monthly allocations of 1.315 cents per gallon of gasoline, 1.8 cents per gallon of diesel and 2.59 cents per liquefied petroleum gas (LPG) based on population.

Gas Tax Section 2107.5
This account represents a fixed amount of revenue received from the state based on population.

Highway Users Tax Act (HUTA) – This revenue source replaces the Proposition 42 sales tax on gasoline with a franchise tax. It is intended to be revenue neutral to Cities and allow greater flexibility at the State level.

Prop A - Transit Tax
The City receives twenty-five percent of the 1/2% Prop A Sales tax (approved by voters in 1980). These funds are distributed by the L.A. County Metropolitan Transportation Authority (MTA), and are distributed to Los Angeles County cities on a proportional population basis. The funds are to be used for the development of transit programs within the guidelines established by the MTA.

Prop C - Transit Tax
The City receives twenty percent of the 1/2% Prop C sales tax (approved by voters in 1990). These funds are distributed by the L.A. County Metropolitan Transportation Authority

(MTA), and are distributed to Los Angeles County cities on a proportional population basis. The funds are to be used the improving, expanding and maintaining public transit services. These expenditures must be consistent with the County's Congestion Management Program.

Measure R – Local Return Funds
Measure R is funded with 1/2 cent sales tax revenues that LA County voters approved in November 2008 to meet the transportation needs of the County. Fifteen percent of this tax is designated for the Local Return program to be used by cities. These funds are to be used for local transportation projects.

Prop A - Safe Parks Program
Funds transferred to the City as a result of the 1992 and 1996 L.A. County Safe Neighborhood Parks Act. These funds are to be used to improve, preserve and restore parks and to employ at-risk youth. Projects utilizing the California Conservation Corps are funded through the at-risk youth element of this program.

STATE GRANTS

State TDA
The Transportation Development Act provides this source of funding. Derived from statewide sales tax, and allocated by formula to the County Transportation Commission, allocations are deposited in each regional entity's State Transit Assistance Fund.

SB821 - Bike and Pedestrian Paths
SB821 allows the City to request specifically allocated monies for the purpose of constructing bike and pedestrian paths.

Habitat Conservation Fund (HFC)
Established by the California Wildlife Protection Act of 1990 (Proposition 117), the HCF provides funding to local agencies to protect threatened species, to address wildlife corridors, to create trails and to provide for nature interpretation programs which bring urban residents into park and wildlife areas.

COUNTY GRANTS

County TDA
The Transportation Development Act provides this source of funding. Derived from state sales tax and allocated by formula to the County Local Transportation Fund, allocations are available to operators for the support of public transportation systems.

Prop A - Transit Discretionary Funds
A 35% apportionment of the one-half cent sales tax distributed to Los Angeles County Transportation Commission and is set aside at their discretion; City's apportionment is based upon meeting performance criteria established by the Commission.

FEDERAL GRANTS

Community Development Block Grant (CDBG)
The federal government provides funds for metropolitan areas whose population exceeds 50,000. The funds are based upon a federal formula and are to be used only within low and moderate-income census tracts and/or to benefit low and moderate-income persons.

Moving Ahead For Progress In The 21st Century (MAP-21)
The Federal Government has created a Federal Surface Transportation Program that allocates funds for various improvements to the nation's streets and roads. This two year legislation has annual allocations funded primarily by the Highway Account.

Land & Water Conservation Fund (LWCF)
LWCF is a Federal program that conserves irreplaceable lands and improves outdoor recreation opportunities. Funds are administered by the State of California and are allocated to local agencies through competitive grants.

Recreational Trails Program (RTP)
RTP is a Federal program that provides financial assistance to local agencies for the development of recreational trails, trailheads and trailside facilities. Funds are administered by the State of California and are allocated to local agencies through competitive grants.

OTHER FINANCING SOURCES

Proceeds from Sale of General Fixed Assets
This includes proceeds from the sale of fixed assets (used by governmental funds only).

Damage to City Property
These funds include reimbursement to the City for repairing willful or accidental damage to city property. Generally these are associated with automobile accidents.

Cost Reimbursements
Reimbursements to the City for various expenditures incurred that are reimbursable i.e. legal expenses.

OPERATING TRANSFERS IN

Operating Transfers In
Includes monies transferred from one fund to another. Transfers are income to recipient fund.

USE OF MONEY AND PROPERTY

Interest Earnings

Investments

Inactive City funds are pooled and invested on a continuing basis in certain types of investments that are state approved such as time certificate of deposits, money market accounts, Local Agency Investment Fund, and Federal Agency notes.

CITY OF DIAMOND BAR

FY16-17 BUDGET SUMMARY
ALL FUNDS

SCHEDULE OF

RESOURCES BY FUND

CITY OF DIAMOND BAR
ESTIMATED RESOURCES
2016-17

	FY 2014-15 Actual	FY 2015-16 Adjusted	FY 2015-16 Projected	FY 2016-17 Adopted
GENERAL FUND				
Property Taxes	$4,417,556	$4,532,440	$4,614,000	$4,801,230
Other Taxes	6,281,669	7,389,000	7,892,905	7,272,000
State Subventions	5,164,922	5,441,143	5,443,143	5,636,300
From Other Agencies	337,500	-	-	450,000
Fines & Forfeitures	523,145	550,000	477,000	482,000
Current Svc Charges	5,854,131	4,152,808	3,976,330	2,890,055
Use of Money & Prop	1,171,568	1,197,225	1,192,200	1,169,150
Cost Reimbursements	107,531	140,000	140,000	105,000
Transfer-in Other Funds	1,478,249	1,689,162	1,301,710	1,423,257
Fd Bal Reserves	1,059,273	3,772,786	2,586,489	1,916,210
	26,395,544	28,864,564	27,623,777	26,145,202
COMMUNITY ORGANIZATION SUPPORT FUND				
Transfer-In General Fund	11,700	15,000	15,000	15,000
Fund Balance Reserve	-	-	-	-
	11,700	15,000	15,000	15,000
LAW ENFORCEMENT RESERVE FUND				
Transfer-In General Fund	250,000	366,072	275,000	-
Interest Revenue	7,791	7,500	7,500	7,500
	257,791	373,572	282,500	7,500
GENERAL PLAN REVISION FUND				
Transfer-In General Fund	250,000	-	240,000	0
Interest Revenue	4,601	6,000	6,000	8,000
	4,601	6,000	6,000	8,000
TECHNOLOGY RESERVE FUND				
Transfer-In General Fund	-	-	200,000	100,000
Interest Revenue	-	-	-	2,000
	-	-	200,000	102,000
OPEB RESERVE FUND				
Transfer-In General Fund	596,261	-	-	-
Interest Revenue	-	5,900	5,900	6,000
	-	5,900	5,900	6,000
MEASURE R FUND				
Measure R Revenue	617,347	635,528	639,000	645,877
Interest Revenue	5,554	5,500	5,500	5,500
	622,901	641,028	644,500	651,377
GAS TAX FUND				
Gas Tax - 2105	330,517	343,298	343,298	353,929
Gas Tax - 2106	199,839	172,165	172,165	177,556
Gas Tax - 2107	423,000	476,178	476,178	491,487
Gas Tax - 2107.5	7,500	7,500	7,500	7,500
HUTA - Prop 42 Replcmnt	564,865	264,263	264,263	133,658
Interest Revenue	7,769	5,500	5,500	5,500
Fund Balance Reserve Used	125,883	962,015	370,975	403,612
	1,659,373	2,230,919	1,639,879	1,573,242
PROP A TRANSIT TAX FUND				
Transportation Tax	992,127	1,021,564	1,025,000	1,038,288
Transit Subsidy Prgrm Rev	964,919	1,075,000	1,000,000	1,075,000
Interest Revenue	3,362	6,500	6,000	6,000
Fund Balance Reserve Used	-	87,716	-	847,526
	1,960,408	2,190,780	2,031,000	2,966,814

CITY OF DIAMOND BAR
ESTIMATED RESOURCES
2016-17

	FY 2014-15 Actual	FY 2015-16 Adjusted	FY 2015-16 Projected	FY 2016-17 Adopted
PROP C TRANSIT TAX FUND				
Transportation Tax	825,931	847,360	850,000	861,232
Interest Revenue	8,642	6,000	6,000	5,700
Fund Balance Reserve Used	659,537	347,466	-	587,270
	1,494,110	1,200,826	856,000	1,454,202
Moving Ahead for Progress in the 21st Century (MAP-21) Fund				
Federal - STPL Revenue	-	1,088,223	527,885	225,000
MAP-21 Revenue	548,845	3,813,901	699,000	-
SAFETEA-LU Demo Revenue	64,983	-	293,521	7,457,387
Interest Revenue	-	-	-	-
Fund Balance Reserve Used	-	-	-	-
	613,828	4,902,124	1,520,406	7,682,387
INTEGRATED WASTE MGT FUND				
AB939 Admin Fees	511,513	512,000	535,000	540,000
Interest Revenue	9,494	10,000	1,000	12,000
Fund Balance Reserve Used	-	96,993	13,174	129,951
	521,007	618,993	549,174	681,951
TRAFFIC MITIGATION FUND				
Business License - SB1186	1,284	-	-	-
Traffic Mitigation - Eng	328,690	127,681	67,981	168,562
Investment Earnings	8,151	8,000	8,000	5,000
Transfer In	251,767	-	300,000	-
Fund Balance Reserve Used	-	1,072,983	-	922,719
	589,892	1,208,664	375,981	1,096,281
SEWER MITIGATION FUND				
Sewer Fees	107,520	-	-	-
Interest Revenue	730	1,000	750	-
Fund Balance Reserve Used	-	-	-	-
	108,250	1,000	750	-
AIR QUALITY IMP FUND				
Pollution Reduc Fees	69,976	65,000	65,000	65,000
Interest Revenue	1,016	1,750	1,300	1,200
Fund Balance Reserve Used	28,526	153,250	53,700	153,505
	99,518	220,000	120,000	219,705
SB 821- BICYCLE & PED PATHS FUND				
Fund Balance Reserve Used	-	-	-	-
SB 821-Revenue	-	129,771	129,661	36,901
Interest Revenue	-	250	360	-
	-	130,021	130,021	36,901
MTA GRANTS FUND				
MTA Grant Revenue	98,231	2,361,266	123,071	3,517,094
Investment Earnings	174	-	-	-
Fund Balance Reserve Used	-	4,995	-	-
	98,405	2,366,261	123,071	3,517,094
WASTE HAULER FUND				
Solid Waste Impact Fees	122,173	124,028	123,728	125,490
Interest Revenue	563	1,000	1,000	1,000
Fund Balance Reserve Used	-	121,173	47,445	75,533
	122,736	246,201	172,173	202,023

CITY OF DIAMOND BAR
ESTIMATED RESOURCES
2016-17

	FY 2014-15 Actual	FY 2015-16 Adjusted	FY 2015-16 Projected	FY 2016-17 Adopted
QUIMBY FEES FUND				
Quimby Fees	-	-	746,560	-
Interest Revenue	-	-	-	2,500
Transfers In - General Fund	-	-	-	-
Fund Balance Reserve Used	-	-	-	412,107
	-	-	746,560	414,607
PROP A - SAFE NEIGHBORHOOD PARKS FUND				
Fund Balance Reserve Used	31,110	-	-	-
Prop A - Safe Nghbrhd Pks	361,679	107,000	164,935	345,900
Interest Revenue	-	-	-	-
	392,789	107,000	164,935	345,900
PARK & FACILITY DEVELOPMENT FUND				
Fund Balance Reserve Used	-	-	-	-
Transfer In - General Fund	250,000	215,400	634,614	-
Interest Revenue	164	2,000	2,000	2,000
	250,164	217,400	636,614	2,000
CDBG FUND				
CDBG Revenue-Carry Over	3	7	7	134,035
CDBG Revenue	280,694	289,834	282,720	204,096
	280,697	289,841	282,727	338,131
CITIZENS OPTION FOR PUBLIC SAFETY FUND				
Public Safety Grant-State	106,230	100,000	115,000	100,000
Interest Revenue	1,271	1,400	1,400	1,500
Fund Balance Reserve Used	-	12,286	-	2,635
	107,501	113,686	116,400	104,135
CA LAW ENFORCEMENT EQUIPMENT PROGRAM FUND				
Interest Revenue	301	400	400	200
Fund Balance Reserve Used	4,498	9,600	4,600	9,800
	4,799	10,000	5,000	10,000
PEG FEES FUND				
PEG Fees	122,385	100,000	100,000	100,000
Interest Revenue	325	1,000	1,000	1,500
Fund Balance Reserve Used	20,397	1,500	-	-
	143,107	102,500	101,000	101,500
LANDSCAPE DIST # 38				
Prop Tx-Sp Assessment	264,768	268,305	268,305	268,000
Transfer in - General Fd	33,679	204,154	131,193	113,453
Cost Reimbursement	-	539,465	539,465	-
	298,447	1,011,924	938,963	381,453
LANDSCAPE DIST #39				
Prop Tx-Sp Assessment	162,839	295,236	295,000	295,000
Transfer-In - General Fd	83,076	3,546	-	-
Fund Balance Reserve used	-	-	-	-
	245,915	298,782	295,000	295,000
LANDSCAPE DIST #41				
Prop Tx-Sp Assessment	122,500	120,857	120,000	121,000
Transfer-In Gen Fd	80,659	99,248	43,400	83,094
Transfer-In - Prop A SP	-	5,000	5,000	5,000
Fund Balance Reserve Used	-	-	-	-
	203,159	225,105	168,400	209,094

CITY OF DIAMOND BAR
ESTIMATED RESOURCES
2016-17

	FY 2014-15 Actual	FY 2015-16 Adjusted	FY 2015-16 Projected	FY 2016-17 Adopted
USED OIL GRANT FUND				
Used Oil Grant	15,753	16,021	15,700	15,700
Interest Revenue	88,000	100	100	100
Transfer In - Waste Mgmt	16,021	-	-	-
Fund Balance Reserve Used	-	-	-	500
	119,774	16,121	15,800	16,300
BEVERAGE RECYCLING GRANT FUND				
Beverage Container Grant	-	14,678	15,079	14,604
Interest Revenue	227	500	500	500
Transfer In - Waste Mgmt	44,443	-	-	-
Fund Balance Reserve Used	-	5,322	5,427	26,396
	44,670	20,500	21,006	41,500
CAPITAL IMP PROJECT FUND				
Intergovt Revenue	-	4,088,333	-	503,000
Grant Revenues	205,423	456,185	-	453,985
Trans-In Other Funds	4,150,163	16,091,770	5,212,679	18,639,453
Fund Balance Reserve	-	-	-	-
	4,355,586	20,636,288	5,212,679	19,596,438
DEBT SERVICE FUND				
Investment Income	7	-	-	-
Transfer In - General Fund	846,649	857,141	856,902	860,606
Fund Balance Reserve Used	-	-	4	-
	846,656	857,141	856,906	860,606
SELF INSURANCE FUND				
Trans-In General Fund	198,935	311,409	409,300	436,216
Interest Revenue	5,661	6,000	6,000	6,000
Fund Balance Reserve Used	-	-	7,034	-
	204,596	317,409	422,334	442,216
VEHICLE MAINTENANCE & REPLACEMENT FUND				
Transfer-In Other Funds	400,000	-	-	-
Interest Revenue	3,296	5,000	6,000	5,000
Fund Balance Used	-	218,183	228,500	135,700
	403,296	223,183	234,500	140,700
EQUIPMENT MAINTENANCE & REPLACEMENT FUND				
Transfer-In General Fund	316,000	155,000	255,000	147,400
Interest Revenue	1,524	2,500	2,500	2,500
Fund Balance Used	-	42,500	31,500	132,500
	317,524	200,000	289,000	282,400
BUILDING FACILITY & MAINTENANCE FUND				
Solar Incentive Revenue	9,549	10,000	10,000	10,000
Interest Revenue	1,209	3,000	3,000	3,000
Transfer In - General Fund	250,000	-	200,000	-
Fund Balance Used	-	-	-	172,700
	260,758	13,000	213,000	185,700
TOTAL RESOURCES	43,462,633	69,881,733	47,136,956	70,133,359
Less Interfund Transfers	(9,507,602)	(20,012,902)	(10,079,798)	(21,823,479)
NET CITY RESOURCES	$33,955,031	$49,868,831	$37,057,158	$48,309,880

SCHEDULE OF

EXPENDITURES BY FUND

CITY OF DIAMOND BAR
SCHEDULE OF EXPENDITURES BY FUND

	FY 2014-15 Actual	FY 2015-16 Adjusted	FY 2015-16 Projected	FY 2016-17 Adopted
GENERAL FUND				
Legislative	1,346,883	1,650,446	1,572,790	1,897,466
Admin & Support	3,562,578	4,122,475	3,884,416	3,953,627
Public Safety	5,910,514	6,551,798	6,306,482	6,714,391
Community Development	1,839,398	1,679,745	1,686,550	1,664,179
Parks & Recreation	3,201,715	3,426,330	3,288,585	3,254,941
Public Works	3,069,487	4,010,711	3,948,719	4,876,828
Transfer-Out Other Funds	4,345,436	5,127,303	4,875,946	3,429,433
	23,276,011	26,568,808	25,563,488	25,790,865
SPECIAL FUNDS				
Community Organization Support Fd	11,700	15,000	15,000	15,000
Law Enforcement Reserve Fund	200,000	375,835	-	275,000
General Plan Revision Fund	-	120,000	-	498,891
Technology Reserve Fund	-	-	-	-
OPEB Reserve Fund	-	-	-	-
	211,700	510,835	15,000	788,891
SPECIAL REVENUE FUNDS				
Measure R Fund	808,547	1,343,446	630,374	722,821
Gas Tax Fund	1,659,373	2,230,919	1,639,879	1,573,242
Prop A Transit Tax Fund	1,860,283	2,190,780	107,100	2,966,814
Prop C Transit Tax Fund	1,494,110	1,200,826	672,675	1,454,202
MAP-21 Fund	613,828	4,902,124	1,520,406	7,682,387
Integrated Waste Management Fund	499,845	621,693	558,174	683,551
Traffic Mitigation Fund	1,795	1,208,664	275,179	1,096,281
Sewer Mitigation Fund	-	108,020	-	109,000
Air Quality Imp Fund	28,227	220,000	120,000	219,705
SB 821 Fund	-	130,021	130,021	36,901
MTA Grants Fund	98,405	2,366,261	123,071	3,517,094
Waste Hauler Fund	101,138	246,201	172,173	202,023
Quimby Fees Fund	-	-	-	414,607
Prop A - Safe Neighborhood Parks Fd	392,789	45,910	73,479	345,900
Park & Facility Development Fund	84,831	192,332	80,748	137,409
CDBG Fund	280,690	289,834	148,692	266,114
Citizens Option for Public Safety Fund	71,821	113,686	95,950	104,135
CA Law Enforcement Equip Prgm Fd	4,799	10,000	5,000	10,000
PEG Fees Fund	48,791	102,500	75,000	85,000
Landscape District # 38	298,447	1,011,924	938,963	381,453
Landscape District # 39	245,915	290,093	272,755	289,102
Landscape District # 41	203,159	225,005	185,460	209,094
Used Oil Grant Fund	17,337	16,021	11,000	16,300
Beverage Recycling Grant Fund	459	20,500	21,006	41,500
TOTAL SPECIAL REVENUE FUNDS	8,814,589	19,086,760	7,857,105	22,564,635
CAPITAL PROJECTS				
Capital Improvement Projects Fund	4,339,507	20,230,973	5,212,679	19,596,438
TOTAL CAPITAL PROJECTS FUND	4,339,507	20,230,973	5,212,679	19,596,438
DEBT SERVICE				
Debt Service Fund	846,656	857,141	856,906	860,606
TOTAL DEBT SERVICE FUND	846,656	857,141	856,906	860,606

CITY OF DIAMOND BAR
SCHEDULE OF EXPENDITURES BY FUND

	FY 2014-15 Actual	FY 2015-16 Adjusted	FY 2015-16 Projected	FY 2016-17 Adopted
INTERNAL SERVICE FUNDS				
Self Insurance Fund	198,935	317,409	422,335	442,216
Vehicle Maintenance &Replacement Fund	20,977	223,183	234,500	140,700
Equipment Maintenance & Replacement Fun	257,071	200,000	289,000	282,400
Building Facility & Maintenance Fund	-	-	-	185,700
TOTAL INTERNAL SERVICE FUND	476,983	740,592	945,835	1,051,016
TOTAL CITY EXPENDITURES	$37,965,446	$67,995,109	$40,451,013	$70,652,451
Less Interfund Transfers	(9,507,602)	(20,012,902)	(10,079,798)	(21,685,979)
NET CITY EXPENDITURES	$28,457,844	$47,982,207	$30,371,215	$48,966,472

STATEMENT OF

FUND BALANCE

City of Diamond Bar

Fiscal Year 2016-2017 Budget

		Resources				Uses		
Fund #	Fund Title	FB Reserves @ 06/30/16	Revenues	Transfers In	Total Resources	Expenditures	Transfers Out	FB Reserves @ 06/30/17
001	General Fund	18,822,986	22,805,735	1,423,257	43,051,978	22,361,432	3,429,433	17,261,113
011	Com Organization Support Fund	-	-	15,000	15,000	15,000		-
012	Law Enforcement Reserve Fund	1,206,053	7,500	-	1,213,553	-	275,000	938,553
015	General Plan Revision Fund	1,000,601	8,000	-	1,008,601	498,891		509,710
018	Technology Reserve Fund	200,000	2,000	100,000	302,000	-		302,000
020	OPEB Reserve Fund	602,161	6,000	-	608,161			608,161
110	Measure R Fund	731,745	651,377	-	1,383,122		722,821	660,301
111	Gas Tax Fund	403,612	1,169,630	-	1,573,242		1,573,242	-
112	Prop A - Transit Fund	968,447	2,119,288		3,087,735	2,206,659	760,155	120,921
113	Prop C - Transit Fund	588,129	866,932		1,455,061	551,637	902,565	859
114	MAP-21 Fund	363	7,682,387		7,682,750		7,682,387	363
115	Integrated Waste Mgt Fund	1,156,351	552,000		1,708,351	571,331	112,220	1,024,800
116	Traffic Mitigation Fund	1,431,427	173,562		1,604,989	-	1,096,281	508,708
117	Sewer Mitigation Fund	109,000	-		109,000		109,000	-
118	Air Quality Improvement Fd	153,505	66,200		219,705	-	219,705	-
119	SB821 Trails (TDA)	-	36,901		36,901		36,901	-
120	MTA Grants Fund	-	3,517,094		3,517,094		3,517,094	-
121	Waste Hauler Fund	75,533	126,490		202,023		202,023	-
122	Park Fees (Quimby) Fd	746,560	2,500		749,060		414,607	334,453
123	Prop A - Safe Neighborhood Pks Fd	9,892	345,900		355,792		345,900	9,892
124	Park & Facility Development Fd	797,370	2,000	-	799,370		137,409	661,961
125	Community Dev Block Grant Fd	134,035	204,096		338,131	129,813	136,301	72,017
126	Citizens Option for Public Sfty Fd	160,801	101,500		262,301	11,200	92,935	158,166
128	CA Law Enforcement Eq Fund	26,978	200		27,178	10,000		17,178
135	PEG Fees Fund	120,316	101,500		221,816	85,000	-	136,816
138	Landscape Maint Dist - 38	-	268,000	113,453	381,453	381,453		-
139	Landscape Maint Dist - 39	22,245	295,000	-	317,245	289,102		28,143
141	Landscape Maint Dist - 41	-	121,000	88,094	209,094	209,094		-
160	Used Oil Grant	19,325	15,800	-	35,125	16,300		18,825
161	Beverage Recycling Grant	38,784	15,104		53,888	41,500		12,388
250	Capital Improvement Project Fd	(71,560)	956,985	18,639,453	19,524,878	19,596,438		(71,560)
370	Debt Service Fund	-	-	860,606	860,606	860,606		-
510	Self Insurance Fund	1,000,000	6,000	436,216	1,442,216	442,216		1,000,000
520	Vehicle Maint & Replacement Fund	601,746	5,000	-	606,746	140,700		466,046
530	Equipment Maint & Repl Fd	698,009	2,500	147,400	847,909	282,400		565,509
540	Building Facility & Maint Fund	592,892	13,000		605,892	185,700		420,192
	Grand Totals	32,347,306	42,247,181	21,823,479	96,417,966	48,886,472	21,765,979	25,765,515