



FY 2015 Adopted Budget



City of Dixon
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www.ci.dixon.ca.us





ELECTED OFFICIALS

Jack Batchelor, Mayor
Thom Bogue, Vice-Mayor
Steve Bird, Councilmember
Dane Besneatte, Councilmember
Jerry Castañon, Sr., Councilmember
Scott Pederson, City Treasurer

EXECUTIVE STAFF

Jim Lindley, City Manager
Joan Michaels Aguilar, Deputy City Manager/Administrative Services
Jon Cox, Police Chief
Joe Leach, City Engineer/Director of Utilities & Public Works
Aaron McAlister, Fire Chief
Douglas White, City Attorney (Churchwell White LLP)

BUDGET STAFF

Jim Lindley, City Manager
Joan Michaels Aguilar, Deputy City Manager/Administrative Services
Kate Zawadzki, Deputy Finance Director
Rebecca A. Hendrix, Management Analyst II (Finance)
Donna Jacobs, Accounting and Payroll Analyst

CITY WEBSITE ADDRESS

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FY 2014-15 ADOPTED BUDGET

On behalf of City Staff, we are pleased to present the City Council with a balanced General Fund budget, for the third consecutive year. The fiscal year 2014-15 budget includes revenues of **\$33.6 million** and expenditures of **\$32.7 million** for all funds. The General Fund budget presented has revenues and transfers at **\$13.98 million** and total appropriations and transfers at **\$13.93 million**.

Two budget study sessions, for the City Council and the public, took place on May 21st and 28th, 2014. The first study session highlighted the General Fund budget, while the second study session focused on enterprise, special revenue, and capital improvement funds.

GENERAL FUND

The City's General Fund budget will continue to face challenges in the years to come despite presenting a balanced budget with reserves comparable to the current budget year. Development anticipated to be underway in 2013-14 has been delayed or scaled back. Employee groups made concessions in recent contracts, resulting in Dixon's salaries being less competitive affecting employee retention. General Fund departments have been required to scale back operations, also contributing to continued cost savings. Although some capital outlay purchases and the repair of facilities are included in the budget, such activities are given serious consideration and in some cases continue to be deferred due to a lack of funds for replacement and improvements.

While reserves reflect a level that has improved greatly in recent years, the Council expressed a desire to maintain higher level reserves. Language has been included in the budget resolution that efforts will be made to maintain a 25% operating reserve for the General Fund, as per Council's recommendation. It should be noted that while the fund balance at fiscal year-end is projected to be at 26.26%, during the fiscal year, balances get very low due to timing of receipts such as property tax revenue.

Each department was asked to review their operational revenue and provide feedback as to current year and budget year revenues. Some of these revenue forecasts are conservative based on information available during the budget preparation. At the study session, General Fund Revenue highlights included: plan check fees related to anticipated Brookfield development, staff allocation to other funds, either directly (such as to enterprise funds) or through Project Admin Direct tracking to capital projects, and lease revenue from the electronic sign. Among the expenditure highlights are decreased

workers comp costs, allocation of legal services among funds, and that no new labor costs have been budgeted as negotiations remain ongoing.

The five-year forecast included in the budget document reflects financial challenges in future years, attributable to the General Fund paying for debt service and anticipated changes for PERS employer contribution rates. The City continues to pay for the two tiers of PARS retirement packages through 2015-16 and 2016-17 respectively. Retiree health care benefits represent a sizeable financial obligation that has not been factored into our forecast. These benefits have been funded on a “pay-as-you-go” basis with no funds set aside to pay an annual required contribution. Many agencies have begun to earmark resources to fund these required costs.

During FY 2013-14, budget changes have been made that incorporate revenue and appropriation estimates as approved via Council actions. The following table reflects the estimated General Fund balance for July 2014 and the revenue and appropriations budgeted for fiscal year 2014-15. This includes the General Fund Contingency Fund appropriation of \$375,000 for the General Plan update.

TABLE 1

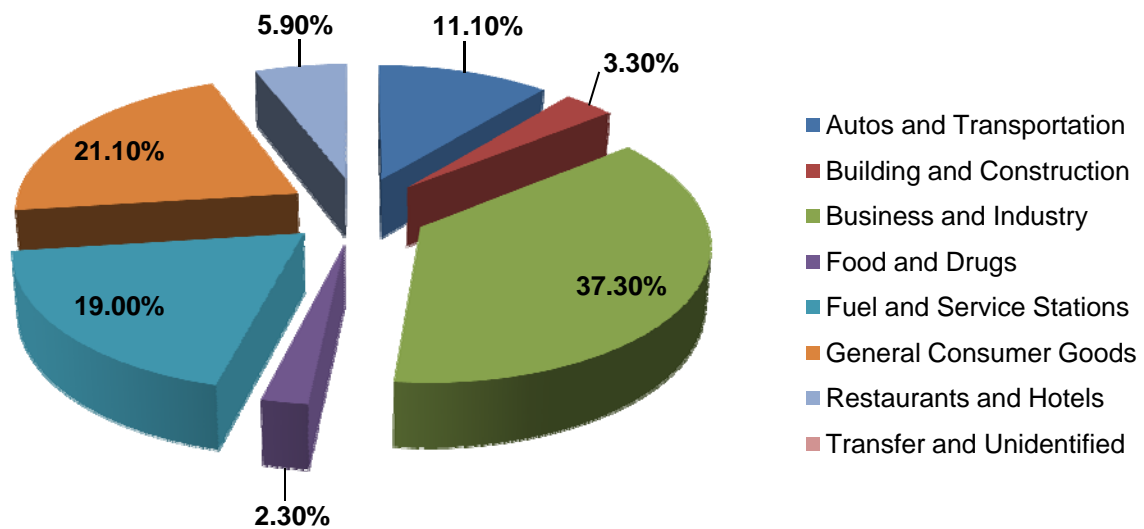
SUMMARY OF FY 2015 ADOPTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2014	\$ 3,436,800
FY 2014-15 BUDGET	<u>Budget</u>
ESTIMATED REVENUE	12,886,640
TRANSFERS IN	1,098,312
BUDGETED REVENUE AND TRANSFERS	13,984,952
TOTAL ESTIMATED AVAILABLE RESOURCES	\$ 17,421,752
TOTAL APPROPRIATIONS	13,296,388
TRANSFERS OUT	634,344
TOTAL APPROPRIATIONS/TRANSFERS	<u>13,930,732</u>
ESTIMATED FUND BALANCE JUNE 2015	\$ 3,491,020
Budget Reserve (%)	26.26%

General Fund revenues

The top two General Fund revenues, sales and property taxes, represent 61% of the total revenue received. Both sources had seen large decreases in the recent past years. Revenues still remain 20% lower than amounts received in 2007-08.

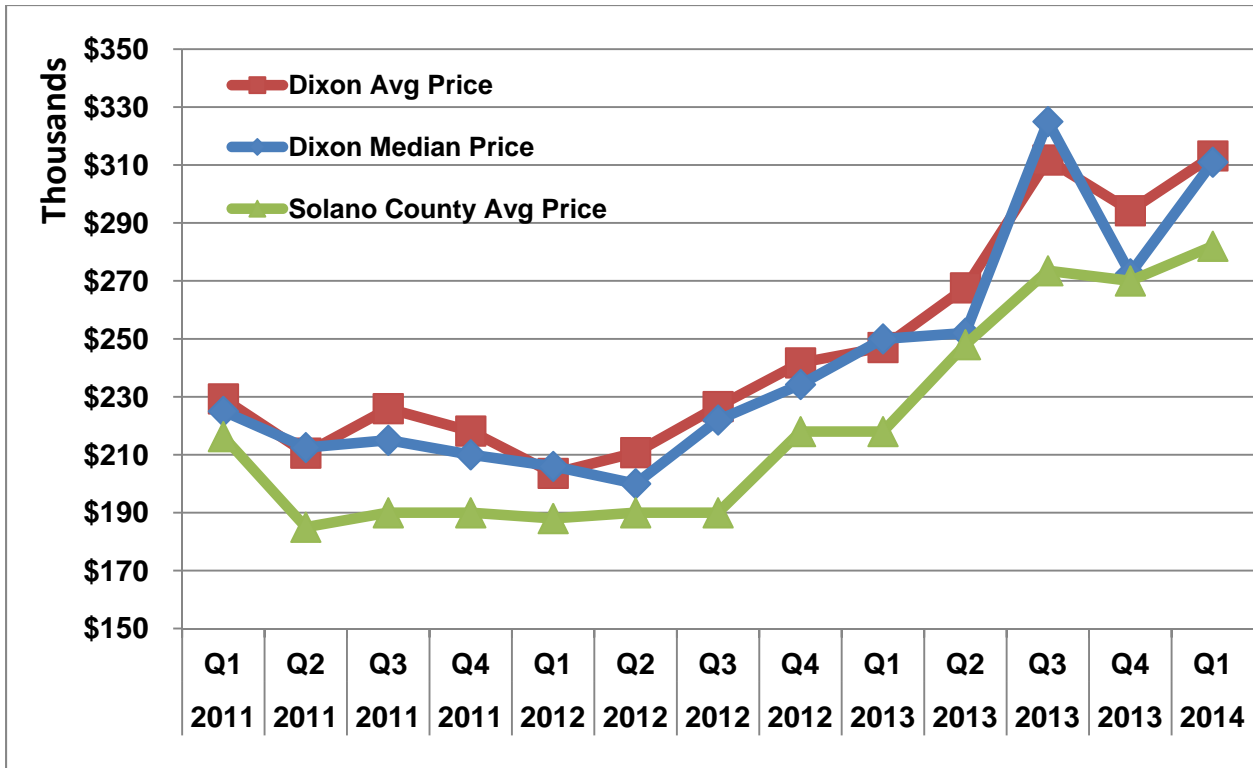
Sales Tax. Sales tax revenues are budgeted to be \$4.82 million, a decrease of 1.4% from 2013-14 estimate. The most recent sales tax report from HdL reflects sales 5.9% lower than the same quarter a year ago. In general, the decline is seen in the business and industry, resulting in the greatest impact, although most other major business groups show gains. The revenue analysis by HdL has been incorporated into the 2014-15 projections.



Source: HDL Companies

Property Tax. The City receives three apportionments in December, April and June. State law provides for a temporary reduction of the assessed property value due to market conditions. Property tax revenues are projected at \$3.07 million, a 2.4% increase over fiscal year 2013-14 estimated receipts.

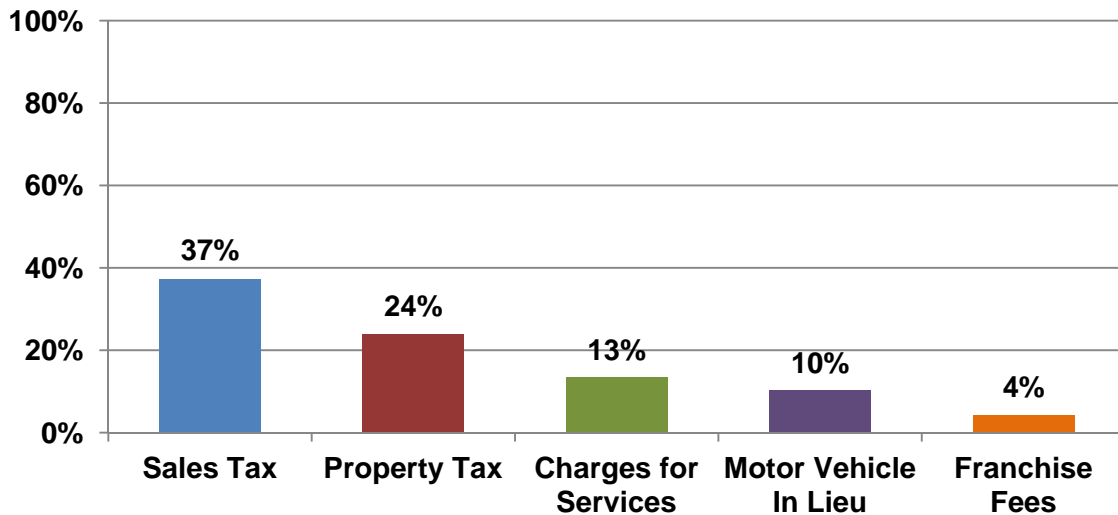
Solano County reports that the 2013 Property Assessment Roll of \$41 billion increased 4.5% from the prior year's value and marks the second year of higher assessed values. The median price of \$325,000 reflected in the third quarter of 2013 continues a recent trend of increased home prices for detached single family homes. As a comparison, the median home price for Solano County stands at \$273,500 for the same period.



Detached Single Family Residential Full Value Sales
 Source: HdL Coren & Cone – Quarterly Sales History

Charges for Services. The Charges for Services category of revenues has been projected to increase 9.8% over 2013-14. This primarily represents fees associated with the Brookfield development. Building permit fees have not yet been factored into the budget for this project.

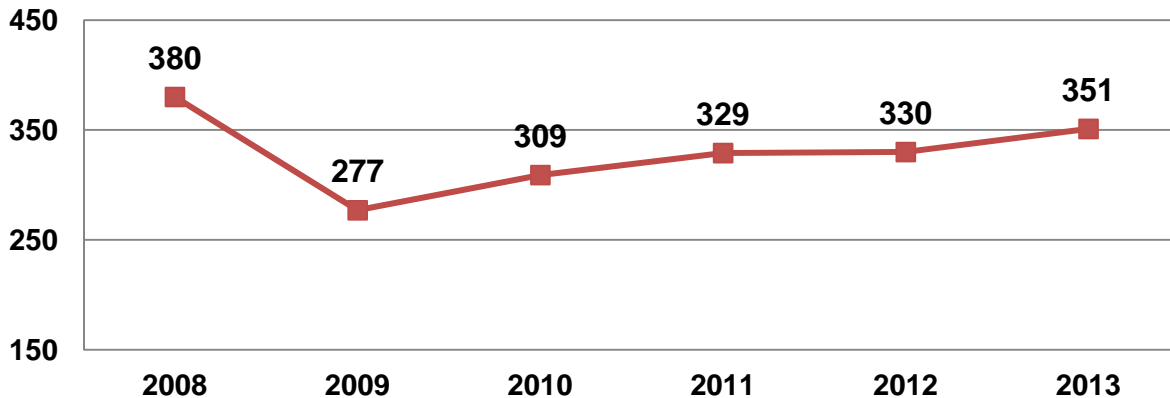
Below is a chart depicting the General Fund Revenue Top Five Resources:



Building Permits and activity

In 14/15, the City anticipates a rise in the building permit and development for both residential and commercial type activity. In late 13/14, the City presented to Council model homes and updates for the various development projects already in progress and continuing into the new fiscal year. After several years of delayed activity this bodes well for the city's economic recovery as it is an indicator of potentially steady increase for home sales and property tax revenues for the next few fiscal cycles.

Building Permits Finaled



General Fund Expenditures

The General Fund expenditures budget totals \$13.9 million, including capital outlay and transfers. Fund 101 – General Fund Contingency, has been included as a source of transfers for the formation of the Water Fund 331 and General Plan Update.

The following is a list of General Fund expenditure highlights for FY 2014-15:

- *Two positions restored to Full-Time Status* – Associate Planner in Community Development and Maintenance Worker II in Public Works
- *Election costs* – The City Clerk's Office will be coordinating the election taking place during the fiscal year
- *ADA projects* – this will cover some projects such as ADA required improvements at the Police Department and City owned Dixon Family Services property
- *Safety equipment* – one-time items for Fire to procure large diameter hose (LDH) replacements (30 lengths at \$500)
- *Fire Overtime reduction* – new FEMA Safer Grant results in continued reduction to overtime
- *Support to other funds* – General Fund continues to support the Landscape & Lighting District operations, Recreation and debt-service
- *Short-term financing* – amounts have been included to pay for a Tax Revenue and Anticipation Note (TRAN) to cover General Fund cash flow needs prior to receipt of property taxes in December

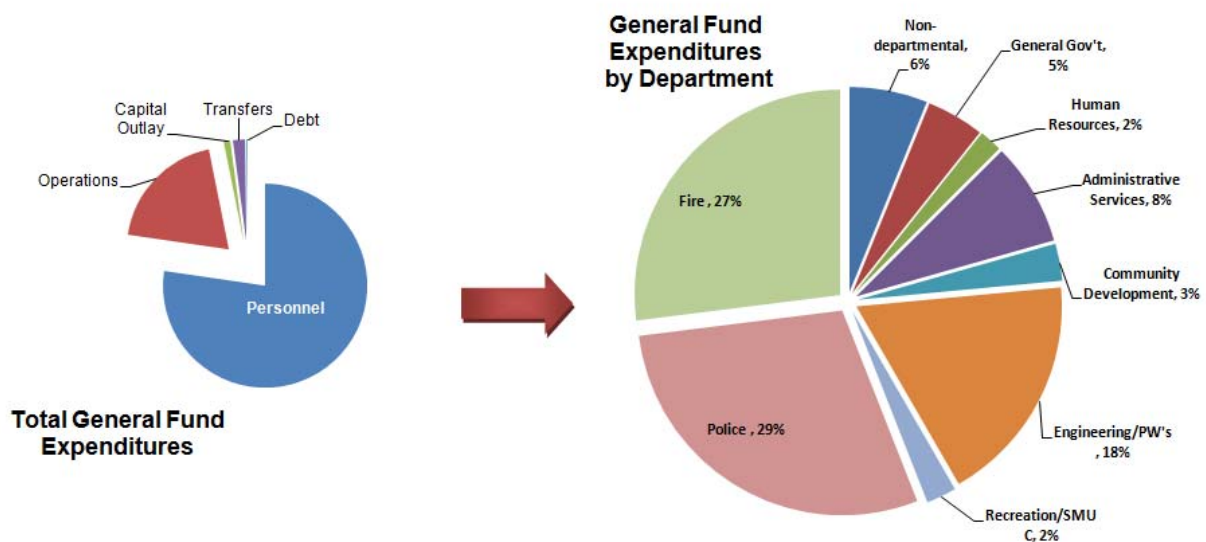
Personnel and Labor. Labor negotiations remain in progress. Any Memorandums of

Understanding (MOU) will result in budget amendments coming back to the Council for consideration. The adopted budget reflects labor costs for existing contracts. Labor costs represent 77% of the General Fund budget. Public Works staff continues to directly allocate time to operations, such as Wastewater and the community facilities districts. City staff time has been estimated to support the inclusion of water operations into the City budget.

Services and Supplies. Departments were directed to maintain a status quo service and supplies budgets from fiscal year 2013-14, unless there was a contractual obligation requiring an increase. In addition to this, staff was able to assess the 2013-14 budget estimates and fund appropriation budget requests for 2014-15 to the current year. An effort by all departments was made to maintain budgetary limitations while continuing to provide services at the highest level.

Capital equipment. Capital purchases presented during the study sessions have been incorporated into the budget. General Fund Capital purchases total \$140,500. Among the requests, City Hall and Council Chambers reroof, the replacement of an old truck, and paint/repairs for the exterior of the Police Department building. Unfunded capital requests consisted of repainting City Hall, Swap loader truck and dump bed, carpet replacement and interior repairs/repainting for the Police Department, and a citywide phone system. These items may be presented at a later time after further review of revenue and appropriations throughout the fiscal year.

The following chart is a graphical depiction of the General Fund expenditures by category and by department.



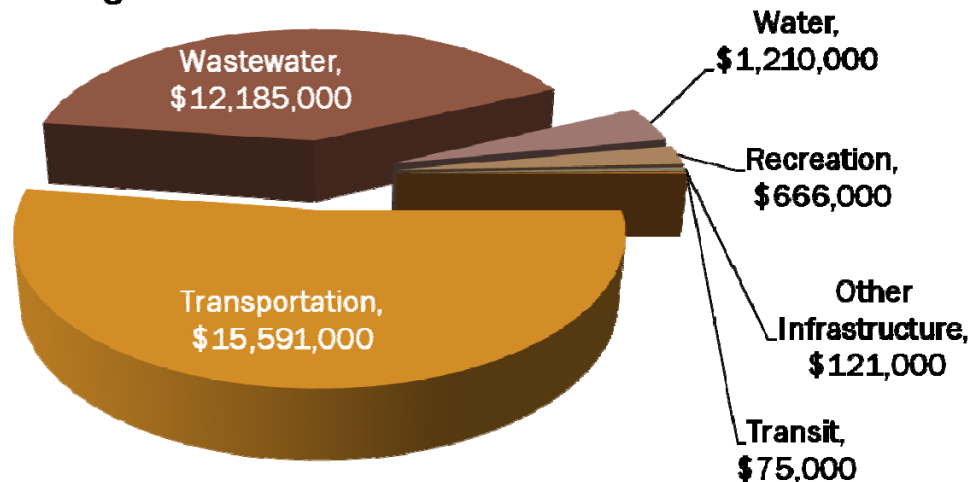
Other Funds

The Water Fund was established in FY 2013-14 due to the dissolution of DSWA and to transition to City Water operations. As presented, this includes operations and maintenance, capital funds, and reserve funds. Two new funds have been created to address both capital improvements necessitated through growth and to rehabilitate the water system. Projects in FY2014/15 include upgrading the Fitzgerald Drive Well, Water Master Plan Update, Water Rate and Fee Study, Chromium-6 Study, and Water District Formation. Reserve funds have been established for both operating and capital needs related to water.

The Wastewater funds include recommended capital purchases such as the Pitt School Lift Station electrical panel, float and flight pump replacement. Capital project funding covers sewer manhole rehabilitation, sewer main replacement and funds toward quarterly groundwater monitoring.

The Capital Improvement Program (CIP) prepared by the City Engineer/Public Works Department provides a comprehensive list of projects, funding sources and scheduled implementation for the next five years. The Council adopted the FY 2014-15 CIP outlining 79 projects. The CIP is categorized by Fund and traditionally includes construction projects to rehabilitate existing facilities and build new facilities to serve the needs of projected growth.

Projects in Budget FY 14-15



The majority of projects are within the Enterprise Funds, particularly the Wastewater Funds. The projects identified are consistent with the 2008 Wastewater Financial Plan and are necessary for the City to comply with the Revised Cease and Desist Order issued by the Regional Water Quality Control Board in 2008. Adopted funding in the adopted FY 2014/15 budget addresses repairs to several sewer manholes and mainline sections that have been identified with the videoing of sewer mainlines throughout the city. Wastewater Treatment Plant improvements including replacement of the headworks, construction of the operations/lab building and site improvements will begin.

While the majority of projects are within the Enterprise funds, the capital project funds include some new projects in the Parks CIP to address rehabilitation at locations such as the Hall Park restrooms, Hall Park Tennis Court Resurfacing, Challenger Field improvements, and the Parks Master Plan update. Grant funds will fund the majority of a slurry seal and paving project in the Transportation capital fund

The budget includes the continuation and increase of development impact fees as a result of the Heritage Commons Phase 2 project. These fees helped with required debt service payments in 2014-15. The impact of this is a benefit to the General Fund which repays the debt service when developer fees are down.

Several projects will require future budget appropriations, such as grant funding or loans that have not yet formally been awarded. Recently, the Council supported an application for Federal Transit Administration (FTA) Funding for a bus replacement in the Transit operation. Dixon also has applications pending for State Revolving Loan Funding for the wastewater treatment facilities upgrades and other capital projects. No revenues or appropriations for these pending awards have been included in this budget.

Looking ahead to the Future

The Successor Agency and the Oversight Board continue to address issues related to the wind down of redevelopment agencies in California in 2012. During this past year, the California Department of Finance approved Dixon's Long-Range Property Management Plan (LRPMP) in February 2014 that addresses the disposition of real properties held by the Successor Agency. The Pardi Market site identified in the LRPMP is a key site located in Dixon's downtown. The City Council authorized funds for the purchase of this property, and staff will be moving forward to execute Compensation Agreements with the affected taxing entities. This site is located at the southeast corner of A Street and First Street with approximately 0.66 in acreage.



The Business Recognition Program continues to highlight local businesses acknowledging contributions in being one of the Top 25 Sales Tax producers or who have made a difference in the community. 2014-15 will also highlight small businesses and the inaugural Dixon Small Business Day (in partnership with the Dixon Downtown Business Association and Dixon Chamber of Commerce) will take place on August 14.

This August will see Dixon assuming the operation and assets of the water operations formally undertaken under the Joint Powers Authority (JPA) between Solano Irrigation District and the City of Dixon. Dixon has retained the services of Severn Trent

Environmental Services to serve as the third party operator of the system. As part of the changeover, Dixon staff have met with the California Department of Public Health (CDPH) personnel regarding the City's application to transfer the permit to operate from DSWA to the City. CDPH has required that a Water Rate and Fee Structure Study to be submitted to their office within 18 months. The City has a CIP project budgeted that will analyze water service rates with respect to a long-term financial plan to fund the system's operating and maintenance expenditures and necessary water infrastructure projects.

Another critical area that the City is addressing with new regulations from the state mandating that water purveyors not exceed the Maximum Contaminant Level (MCL) for Hexavalent Chromium (Chrom VI) of 10 parts per billion (ppb). In preparation for the pending regulation, the City adopted a Capital Improvement Program that included a Chrom VI Study (CIP Project No. 335-104).

During the year, staff will be working to identify aging infrastructure, including technology, equipment and building maintenance and develop priorities for replacement. Our building replacement fund has nominal funds, and yet there are several City buildings that will be in need of new roofs or other types of refurbishment. Investment in the City's infrastructure has been a high priority, with staff attempting to leverage non-General Fund resources to effectuate the needed improvements.

Future PERS Impacts

CalPERS rates have steadily increased over the years. It was as recent as 2003-04 that the Miscellaneous Group was "super-funded" i.e. no employer contribution was needed to be made since the rate was zero percent. Expenses continue to increase annually. As a frame of reference for the legacy members, rate changes are as follows;

PERS GROUP	FY 2004-05	FY 2014-15
Miscellaneous	8.602%	24.531%
Public Safety-Fire	22.336%	32.458%
Public Safety-Police	14.151%	29.937%

In terms of the financial impact over the years, retirement costs amounted to \$1,014,453 in 2004-05, while the 2014-15 budget has \$1,733,439 in anticipated retirement costs. This represents a 71% increase in 10 years for the employer, and were it not for employee concessions where a portion of the employer rate was picked up by the employee, this impact would have been greater.

While Dixon's revenues have seen some upticks, any increases may be mitigated by CalPERS rate increases. The recent Experience Study and Review of Actuarial Assumptions undertaken by CalPERS projected miscellaneous rates could be expected to increase 2.5 to 5.0% of payroll, while employer rates for safety plans could increase between 2.8 and 6.4% of payroll.

Conclusion

Although fiscal conditions have improved, further economic growth is needed to stabilize revenue streams in support of on-going operations and future growth. The new economic reality in recent years has created challenges for Dixon and other public agencies. This budget includes new revenue sources, along with continued cost containment efforts. Future financial obligations, such as projected PERS increases could further increase projected deficits beginning in FY 2015-16.

Budget development begins in January and requires the input of department heads and managers for review and discussion about their respective operations. We would like to thank those responsible for getting the necessary information to produce the proposed budget as a resource for the study sessions. Special thanks to the Administrative Services budget team, who helped put everything together into a single document.

Respectfully submitted



Jim Lindley
City Manager



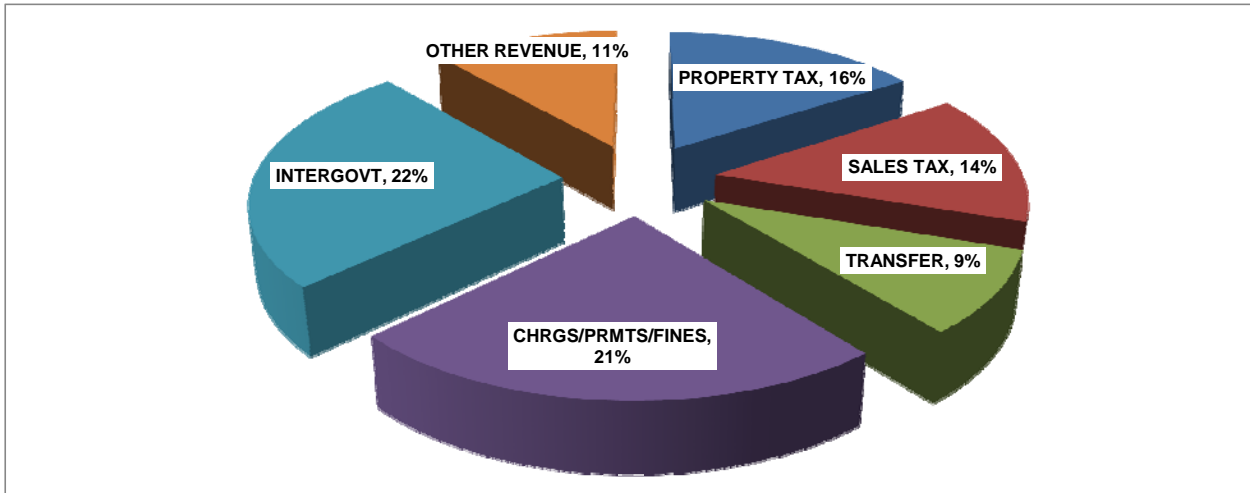
Joan Michaels Aguilar
Deputy City Manager-Admin Services

**CITY OF DIXON
2014-15 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR REVENUES
(WITHOUT TRANSFERS)**

PROGRAM/FUNCTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015
General Fund and Sub Funds				
General Fund	(13,817,606)	(11,541,340)	(12,104,846)	(12,883,960)
Contingency	885	(7,850)	-	(2,680)
Council Discretionary Fund	(15,794)	(10,324)	(10,400)	(15,268)
Recreation	(59,404)	(45,275)	(56,200)	(45,000)
Planning Agreements	(43,995)	(166)	-	-
Morning View Reimb Agreement	-	-	(100,000)	-
Equipment Replacement	(41,954)	(44,336)	(1,000)	(2,500)
Building Reserve	(149,132)	(626)	(30,350)	(500)
Infrastructure Reserve	(66)	(436)	(175)	(500)
<i>General and Sub Funds Total</i>	(14,127,067)	(11,650,352)	(12,302,971)	(12,950,408)
Enterprise				
Sewer - O&M	(2,260,698)	(2,198,374)	(2,217,335)	(2,702,847)
Sewer Equipment Replacement	(416)	(15,792)	-	(1,400)
Sewer Debt	(15)	(14)	-	(15)
Sewer - Improvements	(431,350)	(8,683)	(1,355,100)	(431,720)
Sewer-Rehab Projects	(499)	(3,740)	-	(7,000)
Sewer Capital Mixed	37	(212)	(200)	(235)
Water Operations & Maintenance	-	25	-	(1,595,184)
Water Capital Projects	-	-	-	(600,000)
Transit	(648,993)	(650,555)	(642,663)	(620,033)
<i>Enterprise Total</i>	(3,341,935)	(2,877,347)	(4,215,298)	(5,958,434)
Special Revenue				
Home Loan	(4,895,930)	(3,364,510)	(6,635,877)	(5,958,606)
CA Used Oil	(5,317)	(5,342)	(5,000)	(5,325)
Police Grants	(99,875)	(75,882)	(100,000)	(101,000)
CDBG	(77,394)	(75,903)	(79,783)	(82,740)
CDBG Rehabilitation Grant	-	-	-	(1,100,000)
Gas Tax	(425,509)	(443,294)	(542,158)	(469,547)
Traffic Safety	(22,362)	(64,420)	(20,700)	(60,350)
Police - Asset Forfeiture	1	(4,184)	-	-
CFD 2003-1 Valley Glen	(239,450)	(91,403)	(241,404)	(93,074)
CFD Brookfield	(2,527)	(2,605)	(4,056)	(6,695)
Lighting & Landscaping	(141,525)	(139,896)	(142,580)	(145,491)
<i>Special Revenue Total</i>	(5,909,888)	(4,267,439)	(7,771,558)	(8,022,828)
Capital Projects				
Unrestricted CIP	(2,492)	(2,348)	-	(3,500)
Capital Funds - Comm Dev	277	5	-	-
Fire	(70,435)	(144)	(161,700)	(67,531)
Police	(30,625)	(62)	(70,400)	(29,361)
City Facilities	(44,684)	(357)	(103,000)	(43,406)
Public Works	(29,482)	(21,962)	(52,800)	(38,767)
Storm Drainage	(110,554)	(1,139)	-	(17,654)
Core Area Drainage	(502)	(2,019)	-	-
Transportation	(213,288)	(85,503)	(336,150)	(834,182)
Transit CIP	(138)	14	(200)	-
Recreation CIP	(435,279)	(3,220)	(1,221,000)	(377,215)
Parks CIP	-	(644,262)	-	(241,500)
Agricultural Land Mitigation	29	(254)	-	-
<i>Capital Projects Total</i>	(937,173)	(761,249)	(1,945,250)	(1,653,116)
Debt Service				
DPFA - Assess Districts	(1,804,453)	(2,619,756)	(1,809,135)	-
DPFA - Reassessment Revenue Bo	-	(3,915,419)	-	(669,984)
<i>Debt Service Total</i>	(1,804,453)	(6,535,175)	(1,809,135)	(669,984)
Agency				
Low and Mod Inc Hsg Asset Fund	(7,586)	(15,214)	(1,620)	(1,410)
RDA Obligation Retirement Fund	(563,312)	(467,004)	(565,535)	(654,904)
West A Street AD	(675,327)	(1,153)	(675,000)	-
NFSAD	(1,465,317)	(4,505,875)	(1,736,000)	(699,840)
<i>Agency Total</i>	(2,140,645)	(4,507,028)	(2,411,000)	(1,356,154)
TOTALS	(28,261,161)	(30,598,590)	(30,455,212)	(30,610,924)

Note: Transfers excluded from revenue totals

CITY OF DIXON
FY 2015 BUDGET REVENUE BY SOURCE
INCLUDES TRANSFERS



FUND	PROPERTY TAX	SALES TAX	TRANSFER	CHARGES, PERMITS, & FINES	INTER. GOV'T	OTHER REVENUE	TOTAL
General Fund	3,068,386	4,816,994	1,098,312	1,720,650	318,283	2,959,647	13,982,272
Contingency	-	-	-	-	-	2,680	2,680
Council Discretionary Fund	-	-	375,000	14,268	-	1,000	390,268
Recreation	-	-	7,236	45,000	-	-	52,236
Lease Financing	-	-	263,704	-	-	-	263,704
DPFA - Reassessment Revenue Bo	669,984	-	-	-	-	-	669,984
Sewer - O&M	-	-	45,200	2,652,172	-	50,675	2,748,047
Sewer Equipment Replacement	-	-	50,000	-	-	1,400	51,400
Sewer Debt	-	-	169,630	-	-	15	169,645
Sewer - Improvements	-	-	-	419,720	-	12,000	431,720
Sewer-Rehab Projects	-	-	199,000	-	-	7,000	206,000
Sewer Capital Mixed	-	-	46,000	-	-	235	46,235
Water Operations & Maintenance	-	-	-	1,586,259	-	8,925	1,595,184
Water Operating Reserve	-	-	64,631	-	-	-	64,631
Water Capital Reserve	-	-	30,000	-	-	-	30,000
Water Capital Projects	-	-	-	600,000	-	-	600,000
Water Capital Projects Rehab	-	-	365,000	-	-	-	365,000
Transit	-	-	-	90,000	530,033	-	620,033
Unrestricted CIP	-	-	-	-	-	3,500	3,500
Fire	-	-	-	67,531	-	-	67,531
Police	-	-	-	29,361	-	-	29,361
City Facilities	-	-	-	43,006	-	400	43,406
Public Works	-	-	-	11,267	25,000	2,500	38,767
Storm Drainage	-	-	-	16,204	-	1,450	17,654
Transportation	-	-	76,000	25,275	584,000	224,907	910,182
Transit CIP	-	-	74,290	-	-	-	74,290
Recreation CIP	-	-	-	372,315	-	4,900	377,215
Parks CIP	-	-	-	239,000	-	2,500	241,500
Home Loan	-	-	-	-	5,958,606	-	5,958,606
Low and Mod Inc Hsg Asset Fund	-	-	-	-	-	1,410	1,410
Gas Tax	-	-	-	-	-	469,547	469,547
Traffic Safety	-	-	-	60,000	-	350	60,350
CA Used Oil	-	-	-	-	5,325	-	5,325
Police Grants	-	-	-	-	100,000	1,000	101,000
CDBG	-	-	-	-	-	82,740	82,740
CDBG Rehabilitation Grant	-	-	-	-	1,100,000	-	1,100,000
Lighting & Landscaping	144,741	-	55,762	-	-	750	201,253
CFD 2003-1 Valley Glen	89,074	-	-	-	-	4,000	93,074
CFD Brookfield	-	-	22,540	6,695	-	-	29,235
NFSAD	695,840	-	-	-	-	4,000	699,840
RDA Obligation Retirement Fund	650,707	-	25,000	-	-	4,197	679,904
Equipment Replacement	-	-	-	-	-	2,500	2,500
Building Reserve	-	-	-	-	-	500	500
Infrastructure Reserve	-	-	50,000	-	-	500	50,500
TOTAL	5,318,732	4,816,994	3,017,305	7,998,723	8,621,247	3,855,228	33,628,229
PERCENT OF TOTAL	16%	14%	9%	24%	26%	11%	100%

**CITY OF DIXON
2014-15 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR APPROPRIATIONS/EXPENDITURES
(WITHOUT TRANSFERS)**

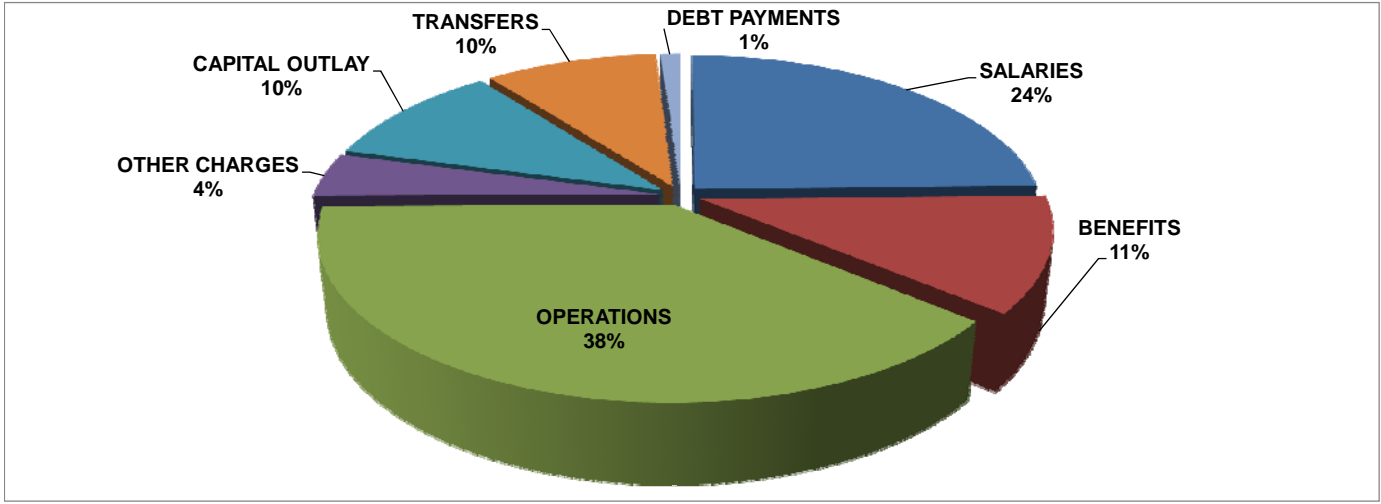
PROGRAM/FUNCTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015
General Fund (by Department)				
Non-departmental	-	94,787	380,554	224,236
City Council	59,780	68,161	74,001	85,878
City Manager	83,848	241,804	311,382	347,408
City Clerk	-	-	149,177	181,772
Admin Services	952,783	908,594	1,033,482	1,099,294
Personnel/Risk Management	423,972	435,726	276,517	245,037
City Attorney	195,758	190,543	137,242	133,200
General Liability Insurance	134,087	205,985	233,683	216,136
Planning	346,110	280,592	281,778	395,354
Engineering	729,182	641,055	661,968	728,612
Park Maintenance	1,128,204	1,084,499	941,222	1,200,796
Street Maintenance	634,731	647,446	463,627	531,790
Police	3,754,584	3,563,681	3,328,112	3,929,339
Fire	3,528,206	4,004,312	3,449,560	3,656,997
Recreation	202,927	202,356	189,234	228,919
Senior Multi-Use Center	98,040	85,025	115,196	91,622
<i>General Fund Total</i>	\$ 12,272,212	\$ 12,654,565	\$ 12,026,735	\$ 13,296,390
Council Contingency Fund	-	-	30,000	375,000
Recreation	49,149	44,348	46,325	38,322
Equipment Replacement	12,793	-	-	-
<i>General and Sub Funds Total</i>	\$ 12,334,153	\$ 12,698,913	\$ 12,103,060	\$ 13,709,712
Enterprise				
Sewer - O&M	1,283,621	1,281,794	1,245,604	1,256,527
Sewer Debt	104,206	44,108	171,504	169,630
Sewer - Improvements	1,384,573	1,370,264	125,000	41,603
Sewer-Rehab Projects	212,552	41,211	281,500	199,000
Sewer Capital Mixed	7,490	13,577	271,000	46,000
Water Operations & Maintenance	-	-	-	1,043,149
Water Capital Projects	-	-	-	600,000
Water Capital Projects Rehab	-	-	-	365,000
Transit	741,418	675,012	574,455	556,985
<i>Enterprise Total</i>	\$ 3,733,861	\$ 3,425,966	\$ 2,669,063	\$ 4,277,894
Special Revenue and Grants				
RDA Obligation Retirement Fund	596,455	2,794,414	340,535	429,904
Low and Mod Inc Hsg Asset Fund	-	-	-	26,000
Home Loan	132,696	4,861,254	6,640,635	5,971,606
Gas Tax	184,785	59,713	198,886	98,312
Traffic Safety	27,659	42,875	37,000	45,000
CA Used Oil	5,432	4,530	5,000	5,325

**CITY OF DIXON
2014-15 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR APPROPRIATIONS/EXPENDITURES
(WITHOUT TRANSFERS)**

PROGRAM/FUNCTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015
Police Grants	84,524	82,116	197,515	188,934
CDGB	33,564	14,138	47,500	215,000
CDBG Rehabilitation Grant	-	-	-	1,100,000
Lighting & Landscaping #1-10	216,727	218,925	266,584	261,742
CFD 2003-1 Valley Glen	49,028	50,003	81,016	135,900
CFD Pond C / Lateral Two	4,131	3,317	11,050	29,165
<i>Special Revenue and Grants Total</i>	\$ 1,335,001	\$ 8,131,286	\$ 7,825,722	\$ 8,506,888
Capital Projects				
Unrestricted CIP	-	-	50,000	-
Public Works	28,844	18,378	25,000	25,000
Storm Drainage	-	144,363	152,150	150,617
Core Area Drainage	22,173	7,797	-	-
Transportation	94,405	333,551	125,000	687,000
Transit CIP	1,284,492	17,768	16,000	78,290
Recreation CIP	392,910	38,697	10,000	501,000
Parks CIP	-	-	-	170,000
<i>Capital Projects Total</i>	\$ 1,822,823	\$ 560,554	\$ 378,150	\$ 1,611,907
Debt Service				
DPIC	471,760	-	-	-
DPFA	694,076	-	-	-
DPFA - Sewer COPS	-	-	-	-
DPFA Fire	2,105,800	-	-	-
Lease Financing	421,750	441,758	444,145	263,705
DPFA - Assess Districts	1,819,434	1,640,835	1,648,750	-
DPFA - Reassessment Revenue Bo	-	-	-	615,830
<i>Debt Service Total</i>	\$ 5,512,819	\$ 2,082,593	\$ 2,092,895	\$ 879,535
Agency				
West A Street AD	432,456	437,823	437,050	-
NFSAD	1,358,844	1,374,835	1,386,735	679,984
<i>Agency Total</i>	\$ 1,791,299	\$ 1,812,658	\$ 1,823,785	\$ 679,984
TOTALS	\$ 26,529,957	\$ 28,711,969	\$ 26,892,674	\$ 29,665,920

Note 1: Transfers excluded from totals

**CITY OF DIXON
FY 2015 BUDGET EXPENDITURE BY ELEMENT
INCLUDES TRANSFERS**



FUND	SALARIES	BENEFITS	OPERATIONS	OTHER CHARGES	CAPITAL OUTLAY	TRANSFERS	DEBT PAYMENTS	TOTAL
General Fund	7,132,527	3,340,036	2,647,827	12,500	148,500	259,344	15,000	13,555,734
Contingency	-	-	-	-	-	375,000	-	375,000
Council Contingency Fund	-	-	375,000	-	-	-	-	375,000
Recreation	11,423	574	26,325	-	-	13,914	-	52,236
Lease Financing	-	-	-	263,705	-	-	-	263,705
DPFA - Reassessment Revenue Bo	-	-	5,000	-	-	-	610,830	615,830
Sewer - O&M	361,963	195,152	654,212	-	45,200	742,002	-	1,998,529
Sewer Equipment Replacement	-	-	-	-	-	45,200	-	45,200
Sewer Debt	-	-	200	169,430	-	-	-	169,630
Sewer - Improvements	-	-	-	41,603	-	20,548	-	62,151
Sewer-Rehab Projects	-	-	-	-	199,000	4,313	-	203,313
Sewer Capital Mixed	-	-	-	-	46,000	235	-	46,235
Water Operations & Maintenance	-	-	1,043,149	-	-	549,427	-	1,592,576
Water Capital Projects	-	-	-	-	600,000	-	-	600,000
Water Capital Projects Rehab	-	-	10,000	-	355,000	-	-	365,000
Transit	244,502	157,473	155,010	-	-	63,047	-	620,032
Fire	-	-	-	-	-	67,531	-	67,531
Police	-	-	-	-	-	29,361	-	29,361
City Facilities	-	-	-	-	-	44,554	-	44,554
Public Works	-	-	-	-	25,000	12,501	-	37,501
Storm Drainage	-	-	-	150,617	-	1,907	-	152,524
Core Area Drainage	-	-	-	-	-	25	-	25
Transportation	-	-	15,000	-	672,000	6,399	-	693,399
Transit CIP	-	-	1,000	74,290	3,000	45	-	78,335
Recreation CIP	-	-	-	-	501,000	19	-	501,019
Parks CIP	-	-	-	-	170,000	-	-	170,000
Home Loan	-	-	5,971,606	-	-	-	-	5,971,606
Low and Mod Inc Hsg Asset Fund	-	-	26,000	-	-	-	-	26,000
Gas Tax	23,980	3,097	27,502	-	43,733	385,189	-	483,501
Traffic Safety	-	-	45,000	-	-	725	-	45,725
CA Used Oil	-	-	5,325	-	-	-	-	5,325
Police Grants	33,072	2,862	153,000	-	-	-	-	188,934
CDGB	-	-	215,000	-	-	-	-	215,000
CDBG Rehabilitation Grant	-	-	684,718	-	415,282	-	-	1,100,000
Lighting & Landscaping #1-10	48,568	31,368	181,806	-	-	-	-	261,742
CFD 2003-1 Valley Glen	19,540	3,305	60,490	-	52,565	1,168	-	137,068
CFD Pond C / Lateral Two	-	-	5,050	-	24,115	69	-	29,234
NFSAD	-	-	10,000	669,984	-	265	-	680,249
RDA Obligation Retirement Fund	-	-	54,834	2,300	-	250,000	372,770	679,904
Equipment Replacement	-	-	-	-	-	25,000	-	25,000
Building Reserve	-	-	-	-	-	109,000	-	109,000
TOTAL	7,875,575	3,733,867	12,373,054	1,384,429	3,300,395	3,006,788	998,600	32,672,706
PERCENT OF TOTAL	24%	11%	38%	4%	10%	9%	1%	100%

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Guide to the Document

A budget serves many purposes. It is the City's annual financing and spending plan, providing a means for allocating resources to meet the needs and desires of the residents of the City. The budget balances City revenues with community priorities and requirements. The annual budget serves as a communications device, a policy document, resource allocation tool, an accountability tool and a management tool. The budget document grants spending authority to City staff, as well as providing the spending plan for the City of Dixon.

Document Organization

Budget Process / Calendar / Policies

This section contains budget policies and procedures adopted by the City Council specific to the financial management of the City of Dixon.

Budget Overview

In this section, the Transmittal Letter summarizes the budget by outlining major programs in progress, critical issues and challenges for the fiscal year. The budget overview also summarizes the financial components of the City, including revenues and expenditures.

Summary Information

This section of the budget contains summary information about the structure of the City Government. It includes a citywide organization chart, summary financial tables and staffing levels for the budget year.

General Fund and Sub Funds

The accounts of the City are organized based on funds, departments, and account groups. These funds and account groups are organized to segregate and account for restricted resources. Each fund and account group is a separate accounting entity. The General Fund is the primary revenue source for services that include public safety (police and fire), street maintenance, parks and recreation and neighborhood and community services. This section includes the department descriptions and staffing.

Other Funds

The other funds section contains non-general fund sources of revenues. These funds are grouped into Redevelopment/Successor Agency, Grants, Special Revenue Funds, Capital Funds, Special Assessments Districts, Debt Service, and Enterprise Funds. Each fund type is described in this section and a financial summary is provided for each.

Appendix

This section contains the resolution, appropriation limit, cost allocation, Investment policy, CIP Program, City profile, and glossary .

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**CITY OF DIXON
BUDGET OVERVIEW
FY2014 and FY2015**

	GRAND TOTAL ALL FUNDS	GENERAL FUND AND SUB FUNDS			
		<i>General Fund</i>		<i>Council Discretionary</i>	<i>Recreation</i>
		100	101	102	103
FY2014 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2013	22,151,370	1,639,925	1,970,603	179,932	-
Estimated Revenue & Transfers	40,073,110	13,768,077	2,674	10,600	54,820
Total Projected Available Resources	62,224,479	15,408,002	1,973,277	190,532	54,820
Estimated Expenditures	47,609,025	13,594,479	350,000	41,200	54,820
Ending Fund Balance - June 30, 2014	14,615,454	<u>1,813,523</u>	<u>1,623,277</u>	<u>149,332</u>	<u>-</u>
		26.36%		<i>General Fund Reserve</i>	
Fund Balance Variance: June 30, 2013 to June 30, 2014	-34.02%				

FY2015 ADOPTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2014	14,615,454	1,813,523	1,623,277	149,332	-
Estimated Revenue & Transfers	33,628,229	13,982,272	2,680	390,268	52,236
Total Projected Available Resources	48,243,683	15,795,795	1,625,957	539,600	52,236
Budgeted Appropriations	32,672,706	13,555,732	375,000	375,000	52,236
Ending Fund Balance - June 30, 2015	15,570,977	<u>2,240,063</u>	<u>1,250,957</u>	<u>164,600</u>	<u>-</u>
		26.26%		<i>General Fund Reserve</i>	
Fund Balance Variance: June 30, 2014 to June 30, 2015	6.54%				

**CITY OF DIXON
BUDGET OVERVIEW
FY2014 and FY2015**

GENERAL FUND AND SUB FUNDS

	<i>Planning</i>	<i>Equip. Repl. Reserve</i>	<i>Bldg. Reserve</i>	<i>Infrastructure Reserve</i>	<i>PERS Stabilization</i>	Total
	190	820	830	831	840	
FY2014 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2013	12,196	512,058	165,745	100,298	-	4,580,759
Estimated Revenue & Transfers	223	46,765	30,850	50,559	64,518	14,029,085
Total Projected Available Resources	12,419	558,823	196,595	150,857	64,518	18,609,844
Estimated Expenditures	20,361	56,200	55,000	-	-	14,172,060
Ending Fund Balance - June 30, 2014	<u>(7,942)</u>	<u>502,623</u>	<u>141,595</u>	<u>150,857</u>	<u>64,518</u>	<u>4,437,784</u>

**Fund Balance Variance:
June 30, 2013 to June 30, 2014**

Percent Increase/Decrease(-)

-3.12%

**FY2015 ADOPTED RESOURCES
AND APPROPRIATIONS**

Beginning Fund Balance - July 2014	(7,942)	502,623	141,595	150,857	64,518	4,437,784
Estimated Revenue & Transfers	-	2,500	500	50,500	-	14,480,956
Total Projected Available Resources	(7,942)	505,123	142,095	201,357	64,518	18,918,740
Budgeted Appropriations	-	25,000	109,000	-	-	14,491,968
Ending Fund Balance - June 30, 2015	<u>(7,942)</u>	<u>480,123</u>	<u>33,095</u>	<u>201,357</u>	<u>64,518</u>	<u>4,426,772</u>

**Fund Balance Variance:
June 30, 2014 to June 30, 2015**

Percent Increase/Decrease(-)

-0.25%

**CITY OF DIXON
BUDGET OVERVIEW
FY2014 and FY2015**

ENTERPRISE FUNDS*

	<i>Wastewater</i>					
	305	307	308	310	315	316
FY2014 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2013	1,035,724	179,451	8,543	2,212,746	893,923	474,845
Estimated Revenue & Transfers	2,390,150	68,400	174,015	12,075	288,760	791,255
Total Projected Available Resources	3,425,875	247,851	182,558	2,224,821	1,182,683	1,266,100
Estimated Expenditures	2,536,991	62,500	171,504	240,250	390,907	1,194,988
Ending Fund Balance - June 30, 2014	<u>888,884</u>	<u>185,351</u>	<u>11,054</u>	<u>1,984,571</u>	<u>791,776</u>	<u>71,112</u>

***Fund Balance Variance:
June 30, 2013 to June 30, 2014***

FY2015 ADOPTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2014	888,884	185,351	11,054	1,984,571	791,776	71,112
Estimated Revenue & Transfers	2,748,047	51,400	169,645	431,720	206,000	46,235
Total Projected Available Resources	3,636,931	236,751	180,699	2,416,291	997,776	117,347
Budgeted Appropriations	1,998,528	45,200	169,630	62,151	203,313	46,235
Ending Fund Balance - June 30, 2015	<u>1,638,403</u>	<u>191,551</u>	<u>11,069</u>	<u>2,354,140</u>	<u>794,463</u>	<u>71,112</u>

***Fund Balance Variance:
June 30, 2014 to June 30, 2015***

* Enterprise funds use Working Capital, rather than Fund Balance, which is the industry standard terminology for available Fund Balance for Enterprise Funds. It is the difference between the current assets and current liabilities.

**CITY OF DIXON
BUDGET OVERVIEW
FY2014 and FY2015**

ENTERPRISE FUNDS*

	<i>Water</i>			<i>Transit</i>			Total
	331	332	333	334	335	350	
FY2014 PROJECTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2013	-	-	-	-	-	99,190	4,904,423
Estimated Revenue & Transfers	350,000	-	-	-	-	645,697	4,720,352
Total Projected Available Resources	350,000	-	-	-	-	744,887	9,624,775
Estimated Expenditures	206,979	-	-	-	-	570,528	5,374,647
Ending Fund Balance - June 30, 2014	<u>143,021</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>174,359</u>	<u>4,250,128</u>

**Fund Balance Variance:
June 30, 2013 to June 30, 2014**

Percent Increase/Decrease(-) -13.34%

FY2015 ADOPTED RESOURCES AND APPROPRIATIONS

Beginning Fund Balance - July 2014	143,021	-	-	-	-	174,359	4,250,128
Estimated Revenue & Transfers	1,595,184	64,631	30,000	600,000	365,000	620,033	6,927,895
Total Projected Available Resources	1,738,205	64,631	30,000	600,000	365,000	794,391	11,178,023
Budgeted Appropriations	1,592,576	-	-	600,000	365,000	620,033	5,702,665
Ending Fund Balance - June 30, 2015	<u>145,629</u>	<u>64,631</u>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>174,359</u>	<u>5,475,358</u>

**Fund Balance Variance:
June 30, 2014 to June 30, 2015**

Percent Increase/Decrease(-) 28.83%

**CITY OF DIXON
BUDGET OVERVIEW
FY2014 and FY2015**

	GRANTS					Total
	<i>HOME FTTHB Loan Program</i>	<i>Used Oil Grant</i>	<i>Police Grants</i>	<i>CDBG</i>	<i>CDBG PTA GRANT</i>	
	525	550	560	570	572	
FY2014 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2013	11,866	4,075	246,254	193,795	-	455,990
Estimated Revenue & Transfers	3,344,744	5,325	101,057	129,836	-	3,580,962
Total Projected Available Resources	3,356,610	9,400	347,311	323,631	-	4,036,952
Estimated Expenditures	3,953,056	5,325	157,299	9,054	-	4,124,734
Ending Fund Balance - June 30, 2014	<u>(596,446)</u>	<u>4,075</u>	<u>190,012</u>	<u>314,577</u>	<u>-</u>	<u>(87,782)</u>
Fund Balance Variance: June 30, 2013 to June 30, 2014						
	Percent Increase/Decrease(-)					-119.25%
FY2015 ADOPTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2014	(596,446)	4,075	190,012	314,577	-	(87,782)
Estimated Revenue & Transfers	5,958,606	5,325	101,000	82,740	1,100,000	7,247,671
Total Projected Available Resources	5,362,160	9,400	291,012	397,317	1,100,000	7,159,889
Budgeted Appropriations	5,971,606	5,325	188,935	215,000	1,100,000	7,480,866
Ending Fund Balance - June 30, 2015	<u>(609,446)</u>	<u>4,075</u>	<u>102,077</u>	<u>182,317</u>	<u>-</u>	<u>(320,977)</u>
Fund Balance Variance: June 30, 2014 to June 30, 2015						
	Percent Increase/Decrease(-)					265.65%

**CITY OF DIXON
BUDGET OVERVIEW
FY2014 and FY2015**

SPECIAL REVENUE FUNDS

	<i>Gas Tax</i>	<i>Traffic Safety</i>	<i>Asset Forfeiture</i>	Total
	530	540	561	
FY2014 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2013	336,472	39,273	1,172	376,916
Estimated Revenue & Transfers	526,266	64,965	4,192	595,423
Total Projected Available Resources	862,738	104,238	5,364	972,339
Estimated Expenditures	560,509	45,500	-	606,009
Ending Fund Balance - June 30, 2014	<u>302,229</u>	<u>58,738</u>	<u>5,364</u>	<u>366,330</u>

***Fund Balance Variance:
June 30, 2013 to June 30, 2014***

-2.81%

FY2015 ADOPTED RESOURCES AND APPROPRIATIONS

Beginning Fund Balance - July 2014	302,229	58,738	5,364	366,330
Estimated Revenue & Transfers	469,547	60,350	-	529,897
Total Projected Available Resources	771,776	119,088	5,364	896,227
Budgeted Appropriations	483,500	45,725	-	529,225
Ending Fund Balance - June 30, 2015	<u>288,275</u>	<u>73,363</u>	<u>5,364</u>	<u>367,002</u>

***Fund Balance Variance:
June 30, 2014 to June 30, 2015***

0.18%

**CITY OF DIXON
BUDGET OVERVIEW
FY2014 and FY2015**

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	<i>CIP</i>	<i>Comm. Dev</i>	<i>Fire</i>	<i>Police</i>	<i>City Facilities</i>	<i>Public Works</i>	<i>Storm Drainage</i>
	400	404	410	420	430	440	450
FY2014 PROJECTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2013	572,452	177	71,957	31,289	123,899	386,315	(967,967)
Estimated Revenue & Transfers	53,500	-	170	75	450	27,500	1,938
Total Projected Available Resources	625,952	177	72,127	31,364	124,349	413,815	(966,029)
Estimated Expenditures	110,000	-	72,101	31,352	125,203	26,997	154,000
Ending Fund Balance - June 30, 2014	<u>515,952</u>	<u>177</u>	<u>26</u>	<u>13</u>	<u>(855)</u>	<u>386,818</u>	<u>(1,120,029)</u>

***Fund Balance Variance:
June 30, 2013 to June 30, 2014***

FY2015 ADOPTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2014	515,952	177	26	13	(855)	386,818	(1,120,029)
Estimated Revenue & Transfers	3,500	-	67,531	29,361	43,406	38,767	17,654
Total Projected Available Resources	519,452	177	67,557	29,374	42,552	425,585	(1,102,375)
Budgeted Appropriations	-	-	67,531	29,361	44,554	37,501	152,524
Ending Fund Balance - June 30, 2015	<u>519,452</u>	<u>177</u>	<u>26</u>	<u>13</u>	<u>(2,002)</u>	<u>388,084</u>	<u>(1,254,899)</u>

***Fund Balance Variance:
June 30, 2014 to June 30, 2015***

**CITY OF DIXON
BUDGET OVERVIEW
FY2014 and FY2015**

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	<i>Core Area Drainage</i>	<i>Trans- portation</i>	<i>Transit</i>	<i>Recreation</i>	<i>Recreation</i>	<i>Ag. Land Mitigation</i>	Total
	451	460	470	480	481	490	
FY2014 PROJECTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2013	704,158	3,176,936	(646,513)	811,296	-	63,958	4,327,956
Estimated Revenue & Transfers	335,275	353,231	74,681	5,085	384,000	480	1,236,385
Total Projected Available Resources	1,039,433	3,530,167	(571,832)	816,381	384,000	64,438	5,564,341
Estimated Expenditures	1,030,821	1,481,244	103,236	551	-	-	3,135,505
Ending Fund Balance - June 30, 2014	<u>8,612</u>	<u>2,048,923</u>	<u>(675,068)</u>	<u>815,830</u>	<u>384,000</u>	<u>64,438</u>	<u>2,428,837</u>

**Fund Balance Variance:
June 30, 2013 to June 30, 2014**

Percent Increase/Decrease(-) -43.88%

FY2015 ADOPTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2014	8,612	2,048,923	(675,068)	815,830	384,000	64,438	2,428,837
Estimated Revenue & Transfers	-	910,182	74,290	377,215	241,500	-	1,803,406
Total Projected Available Resources	8,612	2,959,105	(600,778)	1,193,045	625,500	64,438	4,232,243
Budgeted Appropriations	25	693,399	78,335	501,019	170,000	-	1,774,249
Ending Fund Balance - June 30, 2015	<u>8,587</u>	<u>2,265,706</u>	<u>(679,113)</u>	<u>692,026</u>	<u>455,500</u>	<u>64,438</u>	<u>2,457,994</u>

**Fund Balance Variance:
June 30, 2014 to June 30, 2015**

Percent Increase/Decrease(-) 1.20%

**CITY OF DIXON
BUDGET OVERVIEW
FY2014 and FY2015**

SPECIAL ASSESSMENTS - L&L AND CFD FUNDS

	<i>L&L Zones</i>	<i>Valley Glen CFD</i>	<i>Brookfield CFD</i>	<i>West A</i>	<i>N.First Street</i>	Total
	600	651	655	710	720	
FY2014 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2013	137,615	1,040,339	11,850	826,114	2,330,179	4,346,097
Estimated Revenue & Transfers	226,379	93,849	12,334	26,426	4,094,022	4,453,010
Total Projected Available Resources	363,994	1,134,188	24,184	852,540	6,424,201	8,799,107
Estimated Expenditures	244,707	75,194	10,550	852,540	5,700,169	6,883,160
Ending Fund Balance - June 30, 2014	<u>119,287</u>	<u>1,058,994</u>	<u>13,634</u>	<u>-</u>	<u>724,032</u>	<u>1,915,947</u>

**Fund Balance Variance:
June 30, 2013 to June 30, 2014**

Percent Increase/Decrease(-) -55.92%

**FY2015 ADOPTED RESOURCES
AND APPROPRIATIONS**

Beginning Fund Balance - July 2014	119,287	1,058,994	13,634	-	724,032	1,915,947
Estimated Revenue & Transfers	201,253	93,074	29,234	-	699,840	1,023,401
Total Projected Available Resources	320,540	1,152,068	42,868	-	1,423,872	2,939,349
Budgeted Appropriations	261,742	137,068	29,234	-	680,249	1,108,294
Ending Fund Balance - June 30, 2015	<u>58,798</u>	<u>1,015,000</u>	<u>13,634</u>	<u>-</u>	<u>743,623</u>	<u>1,831,055</u>

**Fund Balance Variance:
June 30, 2014 to June 30, 2015**

Percent Increase/Decrease(-) -4.43%

**CITY OF DIXON
BUDGET OVERVIEW
FY2014 and FY2015**

	DEBT SERVICE FUNDS			Total	SUCCESSOR AGENCY FUNDS			Total
	Lease Financing	DPFA Assmt. District	DPFA Reassmt. Rev Bond		Housing Successor Agency	RDA Obligation Retirement		
	275	280	281		527	740		
FY2014 PROJECTED RESOURCES AND APPROPRIATIONS								
Beginning Fund Balance - July 2013	179	2,865,430	-	2,865,609	11,116	282,504	293,620	
Estimated Revenue & Transfers	443,966	5,911,918	4,593,851	10,949,735	15,380	492,777	508,157	
Total Projected Available Resources	444,145	8,777,348	4,593,851	13,815,344	26,496	775,281	801,777	
Estimated Expenditures	444,145	8,777,348	3,510,736	12,732,229	-	580,682	580,682	
Ending Fund Balance - June 30, 2014	<u>-</u>	<u>-</u>	<u>1,083,115</u>	<u>1,083,115</u>	<u>26,496</u>	<u>194,599</u>	<u>221,095</u>	
Fund Balance Variance: June 30, 2013 to June 30, 2014				-62.20%				-24.70%
FY2015 ADOPTED RESOURCES AND APPROPRIATIONS								
Beginning Fund Balance - July 2014	-	-	1,083,115	1,083,115	26,496	194,599	221,095	
Estimated Revenue & Transfers	263,705	-	669,984	933,689	1,410	679,904	681,314	
Total Projected Available Resources	263,705	-	1,753,099	2,016,804	27,906	874,503	902,409	
Budgeted Appropriations	263,705	-	615,830	879,535	26,000	679,904	705,904	
Ending Fund Balance - June 30, 2015	<u>-</u>	<u>-</u>	<u>1,137,269</u>	<u>1,137,269</u>	<u>1,906</u>	<u>194,599</u>	<u>196,505</u>	
Fund Balance Variance: June 30, 2014 to June 30, 2015				5.00%				-11.12%



Capital Equipment –
(All Funds)

General Fund –
Five-Yr Projections

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS
(not included in Capital Project Funds)
FY 2014-15 BUDGET

GENERAL FUND

(N)ew/(R)eplace	Item Description	Cost/Unit	Quantity	Total	Dept #
R	15-year old irrigation pump at Patwin Park	12,500	1	12,500	152
N	Accessibility lift for training pool	6,500	1	6,500	152
R	City Hall and Council Chambers Re-roof	96,000	1	96,000	152
R	Replace 2001 Dodge Dakota Pickup truck - to be split 50% Fund 100.153/50% Fund 651	12,500	1	12,500	153
R	Paint and repair for the exterior of the police department building	13,000	1	13,000	161

General Fund Total 140,500

OTHER FUNDS

	Item Description	Cost/Unit	Quantity	Adopted	Fund #
N	Heavy Duty Ag Angle Blade Cat II/III	6,200	1	6,200	305-300
R	Pitt School Lift Station electrical panel, float, flyght pump replacement	25,000	1	25,000	305-301
N	Truck utility bed/ lift gate	14,000	1	14,000	305-301
N	Dash cameras for patrol vehicles	5,000	9	45,000	560
N	License plate readers for patrol vehicles	10,000	2	20,000	560
R	Replace 2001 Dodge Dakota Pickup truck - to be split 50% Fund 100.153/50% Fund 651	12,500	1	12,500	651

Other Funds Total 122,700

N = New
R = Replacement

Grand Total Funded Capital	263,200
General Fund Total	140,500
Other Funds Total	122,700

Note: For General Fund "R" items funded from transfers from Equipment or Building Replacement Funds 820 and 830.
New "N" items are funded from General Fund fund balance.

CITY OF DIXON GENERAL FUND FIVE YEAR PROJECTION
Fiscal Year 2014-15

Description	Actual 2012-13	Budget 2013-14	Adopted 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Revenues							
Property Taxes	3,985,890	2,880,615	3,068,386	3,129,754	3,192,349	3,256,196	3,321,320
Sales Taxes	5,049,676	4,824,242	4,816,994	4,997,114	5,184,312	5,384,679	5,492,373
Motor Vehicle In Lieu Taxes	1,211,366	1,211,366	1,317,179	1,343,523	1,370,393	1,397,801	1,425,757
Franchise Fees	515,958	524,453	553,861	564,938	576,237	587,761	599,517
Transient Occupancy Taxes	221,107	199,835	254,095	259,177	264,360	269,648	275,041
All Other Taxes	203,047	197,825	210,490	215,752	220,067	224,469	228,958
Admin Fees	324,641	306,246	420,442	426,749	435,284	443,989	452,869
Charges for Svcs/Permits/Fees	1,526,982	1,581,820	1,720,650	1,763,667	1,798,940	1,834,919	1,871,617
Grants	374,764	134,324	318,283	266,379	5,150	5,150	5,150
Interest Income	101,479	55,855	58,535	60,825	60,258	59,962	59,262
All Other Revenues	301,810	188,265	147,725	147,725	147,725	147,725	147,725
Total Revenues	13,816,721	12,104,846	12,886,640	13,175,601	13,255,074	13,612,298	13,879,587
Transfers-In	1,592,122	1,020,649	1,098,312	1,017,346	1,032,606	798,096	810,067
Total Revenues & Transfers	\$ 15,408,843	\$ 13,125,495	\$ 13,984,952	\$ 14,192,947	\$ 14,287,681	\$ 14,410,394	\$ 14,689,654
Expenditures							
Salary/Benefits	9,691,937	9,939,234	10,498,461	11,154,763	11,434,151	11,662,834	11,896,090
Expenses	2,262,125	2,393,364	2,657,427	2,710,576	2,791,287	2,847,113	2,904,055
Capital Outlay	869,777	281,200	140,500	82,000	83,640	85,313	87,019
Transfers	684,537	290,207	259,344	288,967	294,345	293,887	298,447
Sub-total	13,508,376	12,904,005	13,555,732	14,236,305	14,603,423	14,889,147	15,185,612
Contingency Fd	-	-	375,000	-	-	-	-
Total Expenditures/Transfers	\$ 13,508,376	\$ 12,904,005	\$ 13,930,732	\$ 14,236,305	\$ 14,603,423	\$ 14,889,147	\$ 15,185,612
Variance Revenue vs Expense	\$ 1,900,467	\$ 221,491	\$ 429,220	(\$43,358)	(\$315,742)	(\$478,753)	(\$495,957)
Beginning Fund Balance	1,710,062	3,610,528	3,436,800	3,491,020	3,447,662	3,131,920	2,653,167
Potential Loans/Transfers				TBD - Genl Plan			
Ending Fund Balance	3,610,529	3,832,019	3,491,020	3,447,662	3,131,920	2,653,167	2,157,210
Ending Reserve (Exc Transfers)	28.15%	30.38%	26.26%	24.72%	21.89%	18.18%	14.49%

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Budget Process / Calendar



Budget Practices and Policies

Budget Process and Calendar

The budget process enables the City Council to make choices about staffing, equipment, and priorities to be addressed in the upcoming year. The City Council reviews the budget for the first time in May; however, the budget process begins in February of each year with a goal setting workshop to lay the groundwork for the expenditure requests from each department based on the priorities set by the City Council

Budget Roles and Responsibilities

This process includes formulation, preparation, implementation, administration and evaluation. All Department Directors are responsible to the City Manager, and the City Manager is responsible to the City Council for meeting the stated objectives and goals in the budget within the amounts appropriated in the budget. Individuals with specific responsibility for the budget process are as follows:

- The *City Council* sets the goals, objectives, and priorities that they want staff to concentrate on for the budget year. They are also responsible for reviewing the preliminary budget and approving the final budget for the fiscal year.
- The *City Manager* is responsible for implementing the goals, objectives and priorities of the City Council and recommending funding to carry out those goals, objectives, and priorities.
- The *Deputy City Manager-Administrative Services* and the staff in the Administrative Services Department are responsible for preparing estimates of remaining costs for the current fiscal year, preparing short and long-range revenue and expenditure forecasts, calculating departmental salaries and benefits, and assisting departments during the budget process. This staff is also responsible for reviewing the departmental operating and capital improvement requests as well as reviewing the department budget requests with the Director of each department and the City Manager. The Deputy City Manager-Administrative Services prepares the budget material for review by the City Manager.
- The Departmental Directors are responsible for reviewing historical data, collecting data on future activities and opportunities that affect the department and using this information to prepare a budget that implements the City Councils goals, objectives and priorities while at the same time carrying out the mission of the department. Each Department Director is responsible for maintaining departmental control of the approved budget for their department throughout the fiscal year.

Budget Process

The General Fund budget is adopted by the City Council before July 1 of each year. Input is received from City Council and staff throughout the organization in preparing the budget.

Budget Phases

Policy/Goal Setting Phase-The City Council sets goals and projects that it feels would meet the needs of the citizens of the City.

On March 24, 2009, the City Council formally adopted a Budget Policy for the City of Dixon.

Budget Development Phase-Departments develop budget requests that address new programs, evaluate existing programs, and review staffing levels. Each department begins with a base budget from the prior fiscal year adopted budget, adjusting for Memorandum of Understanding (MOU) changes and employee compensation, reducing for any one-time expenditures, increasing for known impacts, and adding new requests.

Budget Review/Modification Phase-The preliminary budget is presented by the City Manager, with the input of the Finance and Technology Director and each Department to refine the budget into a balanced financial plan. The preliminary budget is presented to the City Council at workshops for review and additional modification.

Adoption Phase-The final budget, as modified after the City Council workshops, is presented to the City Council for adoption. A public hearing is held and the City Council adopts the budget, typically at the first meeting in June.

Implementation Phase-Department Directors are provided with budget status reports monthly. They are responsible for reviewing the reports and maintaining budgetary control throughout the fiscal year. The City Council receives financial reports monthly, which compares actual results with budgeted amounts.

Review and Approval of Budget

The City Council reviews the budget during the workshops held in May of each year. These workshops are open to the public and all city staff and provide a forum for the City Council to receive information and recommendations regarding the budget.

The budget for the General Fund is required, by law, to be adopted prior to July 1 of each year. This year, budgets for the other funds will also be adopted by July 1, in a consolidated budget document along with the General Fund.

Amendment to the Budget

The budget is adopted at the fund and departmental level. The City Manager is authorized to make transfers between account codes and departments within each fund. City Council approval is required for transfers between funds, except for those inter-fund transfers approved in the budget. The City Council must approve revisions that alter the total expenditures of any department.

The City of Dixon Adopted Budget includes the portion of the Capital Improvement Plan costs to be paid from the governmental funds and enterprise funds in the budget year.

**City of Dixon
Budget Calendar Fiscal Year 2015**

Date	Description
November 18	Personnel/Department Allocations - changes submitted to Finance
November 30	PERS Actuarial rates available for 2014-15
January 9	Budget Toolkit Department Workshop
January 15	Template for Mid-Year Review to Departments
January 28	Preliminary Discussion of 2015 Budget Parameters
January 31	Finance estimates labor costs
January 31	Temporary Staffing to be submitted by departments
February 14	Personnel budgets distributed to departments for review
February 25	Mid-year budget review - City Council
March 12	General Fund worksheets due to Finance
March 26	All other funds due to Finance
March 31	City Manager receives Department Budgets
April 1	Worker's Comp rates for FY14-15 (HR to provide to Finance)
April 1-14	Departmental Budget Review Meetings
April 30	Last day to submit budget narratives
May 9	Preliminary Budget released to City Council
May 12-20	Budget Reviewed by City Council
May 16	Submit Discussion Papers to Finance (if necessary)
May 21	Budget Workshop - All Funds
May 28	Budget Workshop - tentative, if needed for additional discussions
June 2	City Manager and Budget Staff prepare Budget and resolution (making any changes from Budget workshops)
June 10	Public Hearing to Adopt Budget and Gann Limit
June 13	Final date to submit purchase orders (any exceptions must be approved)
June 30	Budget must be adopted by this date
July 1	Finance loads budget into financial system
July 31	Adopted budget published and posted to City of Dixon website
August 18	Reports to departments for 13-14 carryover review
August 22	Final Accounts Payable for FY 2013-14 payments
August 28	Departments submit carryover requests to Finance

The dates listed above are subject to change.

Budget and Fiscal Practices and Policies

Reporting Entity

The City of Dixon was incorporated March 30, 1878 and is a general law city. The City of Dixon maintains a Council-Manager form of government and provides the following: public safety (police and fire), street maintenance, water, wastewater, public improvements, recreation, planning and zoning, and other general services. In addition, the financial responsibilities of the City of Dixon include the Dixon Redevelopment Successor Agency, the Dixon Public Improvement Corporation, and the Dixon Public Financing Authority.

The Dixon-Solano Water Authority (DSWA) is a Joint Powers Authority with the Solano Irrigation District to provide water service for the city. For this reason, its budget is not part of the City's Adopted Budget.

Fiscal Policies

The City has a number of formal fiscal policies. Formal Policies are adopted by Resolution and include the Budget Policy, Investment Policy, Purchasing Policy, and a Fixed Assets Capitalization, Inventory Control, and Replacement Policy.

Budget Policy

The purpose of this Budget Policy is to provide the City of Dixon with a statement of budget principles that will be followed by the City in connection with the preparation of future budgets for the City in accordance with sound fiscal practices to promote the fiscal sustainability of the City of Dixon. Included in this policy are the following:

- Definition of a balanced budget,
- Definition of the General Fund Reserve
- Reserve level policies for the General Fund, other funds, and related agencies

In most cases the General Fund is the fund that is most impacted by these principles as it is the primary source for revenues for services that include public safety, street maintenance, parks and recreation, and neighborhood and community services.

Debt Service Policy

The City is debt adverse and will only enter into debt instruments for Capital Assets which have vital importance to City services. Debt instruments will only be considered when the useful life of the asset financed exceeds the debt service period required. In all debt issuance and disclosure processes, the City will follow best practices as detailed by the California Debt and Investment Advisory Commission (CDIAC).

Investment Policy

The purpose of this Policy is to provide the City of Dixon with a statement of recommended principles that will be followed by the City in connection with the future investment of funds not required for the immediate needs of the City. This Policy is also intended to provide guidance and direction to the officers of the City who may be charged by the City Council with the responsibility of carrying out the City's approved investment program for funds not required for the immediate needs of the City. Investment of bond proceeds, employee retirement or deferred compensation plans shall be governed by their respective authorizing documents.

This Policy generally requires the City of Dixon to invest public funds in a manner which will achieve the maximum security while meeting the daily cash flow demands of the City, reasonable investment return and conforming to all statutes, regulations, ordinances and resolutions governing the investment of public funds. The City Council adopts the Investment Policy on an annual basis in June prior to the new fiscal year .

Purchasing Policy

This policy is an administrative policy which addresses the purchase of supplies and non-professional services. It includes information about how to handle these transactions in their various forms and within the constraints of legal and policy requirements.

The purchasing policy provides guidance for making purchases of supplies and nonprofessional services. It explains the various types of purchase transactions, and the procedures to use for each type of transaction. It covers the following areas:

- Purchases/Contracts for a Total of \$25,000.00 or More
- Purchases/Contracts for a Total of Less Than \$25,000.00
- Reviews Required Before Purchasing Process Can Begin
- Purchase Order and Contract Changes and Cancellations
- Standard Forms and Their Uses

In addition to its internal use and guidance, this policy also serves as direction for vendors interested in supplying materials, supplies, nonprofessional or professional services to the City.

Fixed Assets, Capitalization, Inventory Control and Replacement Policy

The purpose of this policy is to ensure adequate control and appropriate use of the City "fixed assets." The fixed asset policy defines fixed assets and establishes guidelines for their purchase, use, accounting, inventory, transfer, disposal, and replacement.

It is the policy of the City of Dixon that fixed assets be properly accounted for and used for appropriate City uses. It is the responsibility of City Department Heads to ensure that:

- purchasing guidelines are followed;
- fixed assets are adequately controlled and used appropriately; and
- the Administrative Services Department is notified when fixed assets are acquired, transferred, or otherwise subject to disposal.

It is the responsibility of the Administrative Services Department to ensure that:

- fixed assets information is maintained in accordance with generally accepted accounting principles;
- equipment replacement records and schedules are maintained so that funding will be available wherever possible to replace obsolete, outdated, and worn-out pieces of equipment.

The City Manager is authorized to grant exceptions to specific provisions on a case-by-case basis within the intent of the overall policy. Due to current budgetary constraints, equipment replacement schedules are not being maintained as replacement has not been funded.

Fund Accounting

A fund is a separate fiscal and accounting entity with a separate set of accounting records. For example, a separate fund is used to account for the funds received by the City for the Gas Tax Program. The use of Fund Accounting is one of the basic requirements of generally accepted accounting principles (GAAP) for government and is a major difference between government and commercial accounting. It requires separate record keeping for each individual fund that a government uses.

Accounting Practices

The accounting and reporting policies of the City conform to generally accepted accounting principles (GAAP) applicable to state and local governments. Generally accepted accounting principles for local governments includes those principles prescribed by the Governmental Accounting Standards Board (GASB), which includes all statements and interpretations of the National Council on Governmental Accounting unless modified by the GASB and those principles prescribed by the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units.

The section entitled "Fiscal Policies" summarizes the policies and practices used by the City of Dixon. All enterprise fund types use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund types and agency funds use the modified accrual basis of accounting. Under this method, revenues are recognized when they become available and measurable. "Measurable" means the amount can be determined, and "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred.

Budgetary Basis of Accounting

The budgetary basis of accounting determines when a government charges expenditures to a budget appropriation, or when it credits revenues to its funds for budgeting purposes. Although the City presents financial statements in its Comprehensive Annual Financial Report (CAFR) in accordance with GAAP, the budget is adopted on a modified cash basis. The major difference between the two basis of accounting is as follows:

- For budgetary purposes, revenues are recorded when received. Under GAAP, revenues are recorded when susceptible to accrual.
- Capital expenditures are budgeted as an expense in the enterprise funds. Under GAAP, these expenditures are reclassified as fixed assets.

Basis of Budgeting

The City of Dixon uses a base budget budgeting method. Each department requests an annual appropriation sufficient to fund current service levels and other costs the department is responsible for managing.

The budget base year is the prior years' adopted budget, reducing it for any one-time expenditure, increasing it for known impacts (such as increased utility costs, and salary and benefit negotiated increases) and adding new proposed programs or activities.

Budget Reserve

General Fund Reserve

The beginning fund balance available reserve is comprised of the June 30th unassigned fund balance of the General Fund No. 100, plus the carry-over encumbrance reserves from the prior fiscal year which will be re-budgeted in the next fiscal year and the total fund balance of the General Fund Contingency Reserve Fund No. 101 as of June 30th.

It is the policy of the City Council of the City of Dixon to maintain a minimum General Fund reserve level of between 5% and 15%, depending upon the City's economic conditions. A higher reserve level is desirable.

Reserve Levels for Other Funds and related Agencies

The budgets for other funds and related agencies are considered balanced on a case-by-case basis to be determined by the City Council at the time the budget is adopted, if the resources available including the undesignated fund balance or the working capital in the case of proprietary funds are sufficient to cover the uses of funds. Certain funds have specific minimum reserve levels as follows:

- The Water and Wastewater Enterprise Funds will strive to maintain a minimum reserve level of between 25% and 50% in order to provide for rate stabilization. Due to the current budgetary situation, rates may be increased over a gradual period to achieve the required reserve levels.
- The Water and Wastewater Funds are divided into multiple funds for budgetary purposes. Development impact-fee funds shall be treated separately. Other funds financed by user fees (the operating and maintenance fund and the capital replacement fund) shall be taken together for purposes of determining the minimum reserve level.

Definition of Balanced Budget

The General Fund budget will be considered balanced when revenues equal expenditures; however, reserves can be used to offset a revenue shortfall during a fiscal year as long as the minimum General Fund Reserve level of at between 5% and 15% is maintained, in accordance with the Budget Policy adopted by Resolution 09-048.

Appropriation Authority

The City Council adopts the budget by June 30 of each year through passage of an adopting resolution. This resolution sets expenditure limits at the fund level for the City's General Fund. A joint resolution adopts the budget for the City of Dixon, the Successor Agency (former Redevelopment Agency) and the Dixon Public Financing Authority.

Supplemental appropriations may be adopted by the City Council during the year. The City Manager is authorized to transfer budgeted amounts between departments for programs within any fund. Expenditures may not legally exceed appropriations at the fund level, which is the legal level of control.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures of money are recorded in order to reserve that portion of the appropriation, is employed as an extension of formal budgetary integration in all fund types. Encumbrances outstanding at year-end are "rolled over" into the next fiscal year, but the related budget authority is subject to re-appropriation.

Summary of Key Revenue Assumptions

Among the key analytical tools used in the budgetary process are the five-year financial forecast for the General Fund. In this forecast, great consideration is given to the key revenue resources and expenditure projections and influencing factors. Trending of these resources and factors provides us the history to develop our basis for our forecasting model.

As part of the mid-year budget review process, staff relies on departments to review monthly budgetary reports with particular attention to their mid-year status, and submit estimations for the balance of the year. This enables staff to bring to our attention changes in the resources and factors previously determined at the adoption of the fiscal year budget. Upon closer review, more accurate updates can be made to the projections allowing any necessary changes to be made that could have budgetary impacts. The following information addresses key General Fund revenue resources, which are the core of our budgetary ability to meet our appropriation needs for operations and services.

General Fund revenues

Sales tax and property tax comprise the primary General Fund revenue sources. Several revenues the City receives are cyclical, i.e. payments are submitted on a quarterly or annual basis, as opposed to a routine monthly payment. Dixon receives the majority of its General Fund revenue in the second part of the fiscal year.

- Sales Tax.** Sales tax revenues comprise over a third of all General Fund Revenues. The most recent sales tax report from HdL covers the first quarter of 2014, with sales 3.8% higher than the same period one year earlier. As a frame of reference, during the same period statewide revenues reflected a 3.7% increase. Casual dining, new auto and even boat/motorcycle sales accounted for significant increases throughout the county and state.

Sales Tax		+/- %
2011-12 Actual	\$3,748,459	
2012-13 Actual	3,688,066	-1.6%
2013-14 Budget	3,649,691	-1.1%
2014-15 Budget	3,502,988	-4.03%
<i>27% of total Revenue</i>		

Our consultant indicated there are some pending Board of Equalization audits that could reduce this category by \$155,000. It is unknown whether this re-allocation from Dixon would occur in 2013-14 or affect 2014-15 revenue.

- Property Tax.** The first regular apportionments of 2013-14 property taxes occurred in December, with the balance of payments due in April and in June. In 2012-13, Dixon received several one-time payments due to the dissolution of redevelopment and the “Due Diligence” audits with cash distributed to the taxing entities, including the City of Dixon.

Property Tax		+/- %
2011-12 Actual	\$2,942,709	
2012-13 Actual	3,950,773	+34.3%
2013-14 Budget	2,944,886	-25.5%
2014-15 Budget	3,032,036	+2.9%
<i>23.5% of total Revenue</i>		

Proposition 8, passed by voters in November 1978, allows county assessors to reduce

property values below their Prop 13 taxable values when the real estate market declines. This has been one critical factor for the lower revenues received in Dixon and throughout Solano County. Due to improvements in the real estate market, county assessors are beginning to restore values.

Overall residential parcels accounts for 74.9% of the property tax revenue received in the General Fund followed by Industrial at 10.6% and commercial at 8.5%. While current home prices have continued to increase since the third quarter of 2012, they are still far off from the peak in 2006.

- Motor Vehicle in-Lieu Tax.** The vehicle license fee (VLF) is a tax on the ownership of a registered vehicle in lieu of taxing vehicles as personal property. The VLF is paid annually upon vehicle registration and funded city and county services.

In 2004, the Governor proposed a VLF for property tax swap which resulted in the VLF rate permanently reduced from 2% to 0.65%. The VLF backfill to cities & counties was eliminated and replaced on a dollar for dollar basis with a like amount of property taxes. Prior to the VLF-property tax revenues swap, most cities received 14% in VLF revenues. Dixon's current level represents just over 10% of General Fund revenue.

Motor Vehicle in-Lieu Tax		+/- %
2011-12 Actual	\$1,246,319	
2012-13 Actual	1,211,366	-2.8%
2013-14 Budget	1,277,275	+5.4%
2014-15 Budget	1,317,179	+3.1%
<i>10.2% of total Revenue</i>		

- Construction Permit Fees.** Based on mid-year reports, Building Permits have been lower than anticipated. The Brookfield project originally had budgeted the full amount of construction fees to be paid this fiscal year. The most recent information received has indicated a multi-year phase-in with approximately thirteen units to be completed in late spring, including model homes. Residential permits continue to be issued for HVAC system and residential reroof projects. A significant increase is anticipated due to model home permits for the development are in progress.

Construction Permit Fees		+/- %
2011-12 Actual	\$232,179	
2012-13 Actual	346,298	+49.2%
2013-14 Budget	443,512	+28.1%
2014-15 Budget	735,725	+65.9%
<i>5.7% of total Revenue</i>		

- Franchise Fees.** The City receives franchise fees from cable television, telephone/internet, and refuse services on a quarterly basis, while Pacific Gas & Electric pays on an annual basis in April. Cable franchise fees are projected to see a modest increase in this revenue category.

Franchise Fees		+/- %
2011-12 Actual	\$496,611	
2012-13 Actual	515,959	+3.9%
2013-14 Budget	524,453	+1.7%
2014-15 Budget	553,861	+5.6%
<i>4.3% of total Revenue</i>		

- Transient Occupancy Tax.** Cities may impose this general tax, also referred to as TOT, on persons staying 30 days or less in a hotel, motel, or other lodging facility. The rate varies in cities throughout California, with higher rates typically associated with tourist destinations. Payments are received quarterly at a rate of 9% of taxable receipts. Each operator is required to remit receipts on or before the last day of the month following the close of each calendar quarter.

Transient Occupancy Tax		+/- %
2011-12 Actual	\$172,570	
2012-13 Actual	221,107	+28.1%
2013-14 Budget	249,110	+11.2%
2014-15 Budget	254,095	+2.0%

2.0% of total Revenue

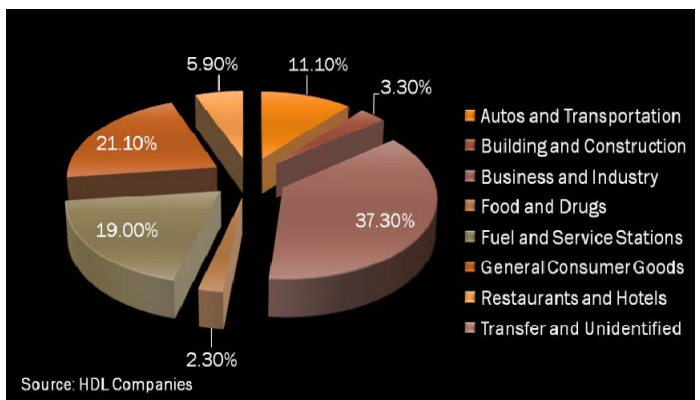
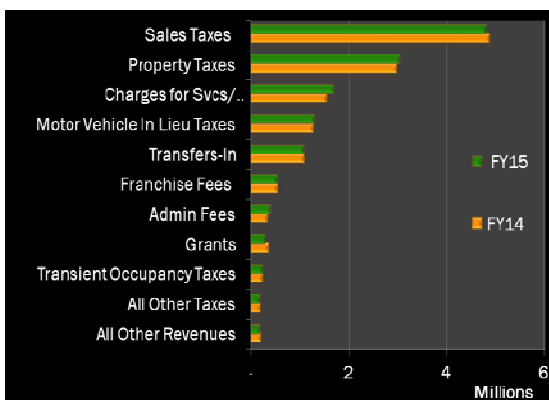
Business can be cyclical depending on special events scheduled in Dixon or neighboring communities. Staff had increased revenue projections for this category in the past year due to the timely payments by operators and increased business. Earlier in the year, changes were made to the Municipal Code strengthening enforcement by establishing penalties and interest when payments are delinquent.

- Business Licenses.** These taxes are imposed on persons or entities for the privilege of conducting business within the city. The basis for the levy may be on a flat rate, number of employees, square footage, or gross receipts basis. Dixon's is on a flat rate basis depending on the business type and is prorated for new businesses depending on the quarter the business license was issued.

Business Licenses		+/- %
2011-12 Actual	\$77,083	
2012-13 Actual	79,588	+3.2%
2013-14 Budget	75,625	-5.0%
2014-15 Budget	80,560	+6.5%

0.6% of total Revenue

Business licenses are renewed annually in December, and become delinquent if not paid by January 31st. Over 900 business license renewals were mailed. The majority of revenue is received in December and January. This revenue has fluctuated on a year by year basis, but remains.



FULL AND PERMANENT PART TIME CITY STAFFING

DEPARTMENT	FISCAL YEAR							
	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
City Manager ¹	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
City Clerk ²	4.75	4.75	4.75	4.00	-	-	1.00	1.00
Administrative Services ²	6.50	5.84	5.84	4.84	9.09	9.75	9.75	9.75
Human Resources ²	1.75	1.75	1.75	1.75	2.75	2.75	1.75	1.75
Information Technology ²	1.00	1.00	1.00	1.00	-	-	-	-
Economic Development ¹	1.00	1.00	1.00	1.00	1.00	-	-	-
Community Development	4.00	3.00	2.75	2.75	3.00	2.40	3.13	2.98
Building	3.00	2.00	1.25	1.25	-	-	-	-
Engineering	10.00	10.00	6.50	5.50	5.50	5.50	5.45	5.65
Public Works O&M ³	2.60	1.60	1.00	1.05	-	-	-	-
Garage ³	1.00	1.00	1.00	-	-	-	-	-
Parks/Building Maintenance ³	9.80	8.00	8.00	8.50	9.00	7.50	7.63	8.15
Storm Drain/Street Maintenance ³	5.00	5.00	5.00	3.00	4.50	4.00	3.50	3.50
Storm Drain Maintenance ³	2.00	2.00	2.00	1.00	-	-	-	-
Building Maintenance ³	2.00	2.00	1.50	0.25	-	-	-	-
Landscape/Lighting ⁴				2.00	2.00	1.00	1.00	1.00
Police ⁵	32.00	31.50	29.50	29.00	30.00	30.00	30.00	30.00
Fire ⁶	23.00	23.00	22.00	22.00	21.00	21.00	21.00	24.00
Code Compliance ⁵	1.00	1.00	1.00	1.00	-	-	-	-
Recreation	3.40	3.40	3.40	2.35	1.40	1.40	1.40	1.40
Senior Center	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sewer	6.50	6.67	8.17	7.17	7.17	6.50	7.05	6.70
Transit	7.68	7.68	6.19	6.78	6.21	6.19	5.75	5.75
TOTAL:	129.58	123.79	115.20	107.79	104.21	100.59	101.01	104.23

¹ In FY2013, Economic Development/Grants Manager position was added to City Manager Department

² In FY 11/12, due to budgetary restrictions and organizational changes, City Clerk duties and one staff member consolidated with HR; and Information Technology and other City Clerk Admin Staff became consolidated with Finance to become the Administrative Services Department. In FY13/14, the City Clerk position was moved back to its own cost center.

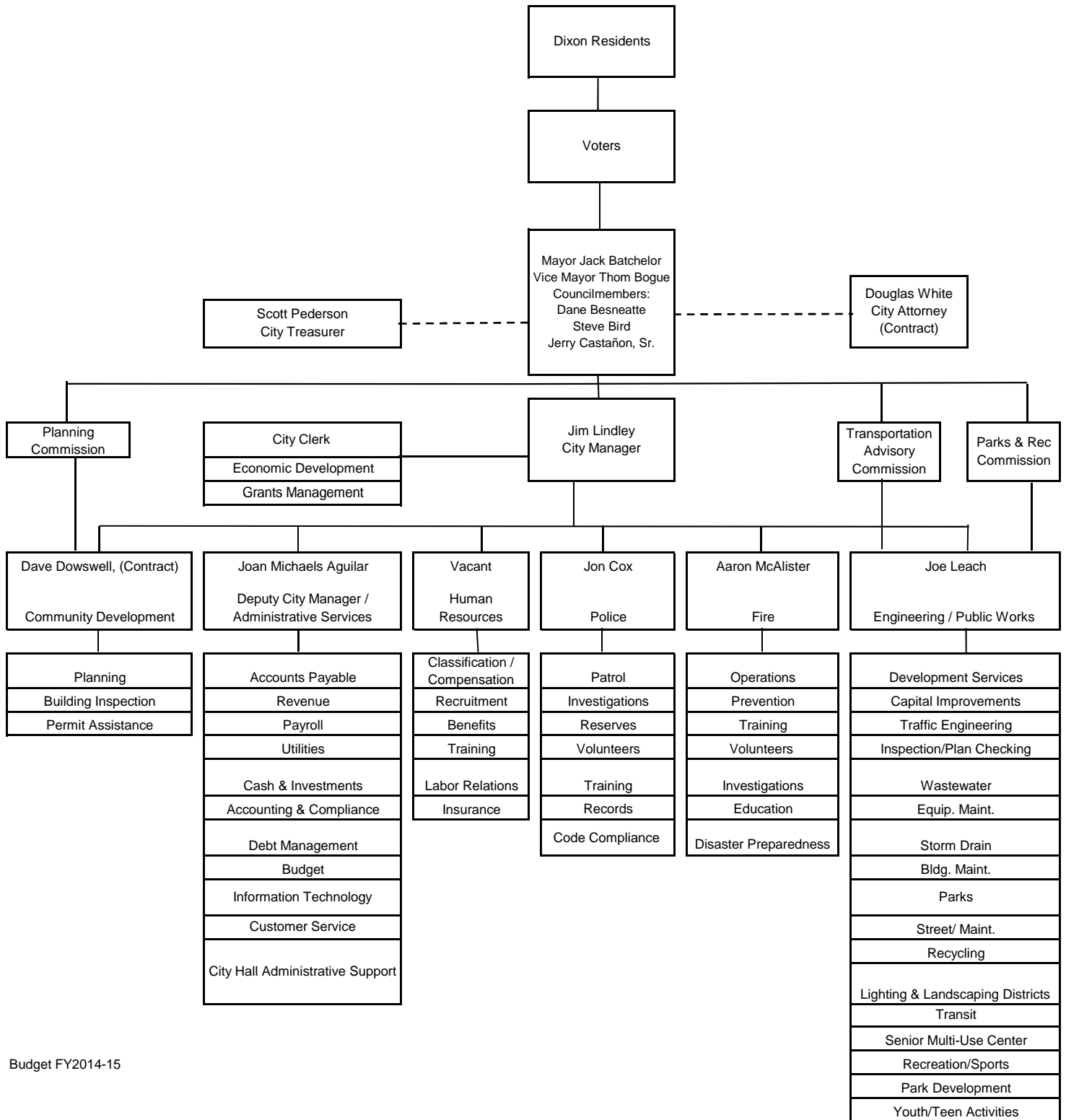
³ Due to budgetary restrictions and organizational changes, there continue to be changes to all Public Works departments

⁴ Two FTE streets personnel assigned to Landscape/Lighting FY10/11; reduced to 1 in FY12/13

⁵ In FY11/12 the Police and Code Compliance departments were consolidated.

⁶ The Fire Department is budgeted for 12 volunteer positions, not included in the above table; in FY 13/14 three Limited Term Firefighter/Paramedic personnel were hired under the FEMA SAFER grant

City of Dixon Organization Chart FY 2014-15 Budget



Budget FY2014-15



General Fund
And
Sub Funds

General Fund & Sub Funds

General Fund and Sub Funds consist of the General Fund and the Council Discretionary, Recreation, Performing Arts, Planning, Equipment Replacement Reserve, Building Reserve and the Infrastructure Reserve Funds. These funds are accounted for as part of the General Fund for GAAP (Generally Accepted Accounting Principles) purposes but are budgeted separately in order to separate out the expenditures of various programs.

General (Purpose) Fund 100

The General Purpose Fund known simply as the General Fund is the primary source for discretionary spending that is not restricted by the source of the funds received. There are five functional areas in the General Fund each of which contains a number of departments representing the activities of a full service City. The divisions are: 1) Administration, 2) Development Services, 3) Community Facilities, 4) Public Safety and 5) Non-departmental.

Administration is comprised of the City Council, Manager, Attorney, Clerk, Administrative Services (Finance and Information Technology), Human Resources/Risk Management, and Insurance budgets. Development Services includes Community Development, Building Inspection, and Engineering department budgets. Community Services includes the Public Works Operations and Maintenance, Storm Drain and Parks, Streets and Building Maintenance department budgets, as well as the Recreation and Senior Center department budgets. Public Safety is comprised of the Police, Code Enforcement, and Fire department budgets.

Non-Departmental is the departmental budget for expenditures such as contingencies and transfers, which are not related to a particular department.

Council Discretionary- Fund 102

The Council Discretionary Fund was established in 2008 to separate out expenditures that the City Council had set aside for particular purposes. In June 2009, the City Council adopted a General Plan fee that generates revenue in this fund to be used solely for General Plan expenses. Any revenue received prior to that date is discretionary for the Council to use. Administrative Services manages this fund.

Recreation – Fund 103

The Recreation Fund budget provides resources for the Recreation Division to offer programs such as classes of general interest, day camp, youth and adult sports leagues, and teen activities. Activities budgeted in the Recreation Fund 103 are designed to be self-supporting. In 2013-14, a General Fund transfer supported this fund and an amount has been budgeted in 2014-15. Fees are set based on the estimated cost of the program offered. Funds for a scholarship program are included in the budget for those who meet income qualifications.

The scholarship can provide up to a 75% discount off the cost of a program for youth 17 and under.

Planning Agreements – Fund 190

The Planning Agreements Fund is used to account for developer deposits to cover the cost of planning services. This fund is managed by the Administrative Services Department.

Fund 820 Equipment Replacement Reserve Fund

The Equipment Replacement Reserve Fund is funded by a transfer from the General Fund. Purchase of new equipment for the General Fund is funded by a transfer from this fund to the General Fund. This fund is managed by the Administrative Services Department.

Fund 830 Building Reserve Fund

The Building Reserve Fund is funded by transfers made from time to time from the General Fund. Transfers out are made to cover the cost of major repairs or improvements to the City's buildings.

Fund 831 Infrastructure Reserve Fund

The Infrastructure Reserve Fund is funded by transfers made from the General Fund and was established in fiscal year 2011-12. An annual \$50,000 transfer is made for funding future infrastructure projects.

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**CITY COUNCIL APPROVED
CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND 100 and 101**

SUMMARY OF FY 2014 PROJECTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2013	\$ 3,610,528
ESTIMATED FY2013-14	<u>Projected Year-End</u>
ESTIMATED REVENUE	12,676,922
TRANSFERS IN	1,093,829
ESTIMATED REVENUE AND TRANSFERS	<u>13,770,751</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	17,381,279
TOTAL APPROPRIATIONS	13,035,677
TRANSFERS OUT	908,803
TOTAL APPROPRIATIONS & TRANSFERS	<u>13,944,479</u>
 ESTIMATED FUND BALANCE JUNE 2014	 3,436,800
Budget Reserve (%)	26.36%

SUMMARY OF FY 2015 ADOPTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2014	\$ 3,436,800
FY 2014-15 BUDGET	<u>Budget</u>
ESTIMATED REVENUE	12,886,640
TRANSFERS IN	1,098,312
BUDGETED REVENUE AND TRANSFERS	13,984,952
TOTAL ESTIMATED AVAILABLE RESOURCES	\$ 17,421,752
TOTAL APPROPRIATIONS	13,296,388
TRANSFERS OUT	634,344
TOTAL APPROPRIATIONS/TRANSFERS	<u>13,930,732</u>
 ESTIMATED FUND BALANCE JUNE 2015	 \$ 3,491,020
Budget Reserve (%)	26.26%

CITY OF DIXON

GENERAL FUND 100

BUDGET SUMMARY BY DEPARTMENT

<u>DEPARTMENT</u>	<u>FY 2014</u>			<u>FY 2015</u>		
	OPERATING			OPERATING		
	SALARY AND BENEFITS	EXPENSES AND CAPITAL	PROJECTIONS	SALARY AND BENEFITS	EXPENSES AND CAPITAL	BUDGET
000 Non Departmental ¹	-	949,557	949,557	-	483,580	483,580
111 City Council	25,175	47,237	72,412	32,725	53,153	85,878
112 City Manager	303,121	23,600	326,721	319,483	27,925	347,408
113 City Clerk	116,011	39,124	155,135	124,171	57,600	181,771
114 Administrative Services	879,476	252,773	1,132,249	909,148	190,145	1,099,293
115 Human Resources	209,541	55,078	264,619	199,920	45,118	245,038
118 City Attorney	-	127,878	127,878	-	133,200	133,200
119 Insurance	-	234,353	234,353	-	216,136	216,136
132 Community Development	235,465	69,274	304,739	326,525	68,828	395,353
143 Engineering	645,922	52,750	698,672	683,672	44,940	728,612
152 PW Parks Maintenance	682,994	378,151	1,061,145	736,981	463,815	1,200,796
153 PW Street Maintenance	309,978	193,750	503,728	329,740	202,050	531,790
161 Police	3,104,599	646,555	3,751,154	3,329,730	599,608	3,929,338
166 Fire	3,145,624	511,832	3,657,456	3,219,855	437,142	3,656,997
171 Recreation	199,947	14,450	214,397	210,738	18,181	228,919
172 S/MUC	70,592	69,673	140,265	75,772	15,850	91,622
TOTALS	<u>9,928,445</u>	<u>3,666,035</u>	<u>13,594,479</u>	<u>10,498,461</u>	<u>3,057,271</u>	<u>13,555,732</u>

Note: ¹Dept 000 includes transfers

City of Dixon Budget FY2015

000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
401100-0000	Homeowner's Exemption	36,638	35,117	37,000	36,350
401200-0000	Secured Property Taxes	2,761,294	3,755,783	2,751,426	2,822,291
401300-0000	Supplemental Taxes	19,772	11,731	19,310	26,495
401400-0000	Unsecured Property Taxes	161,643	183,259	174,150	183,250
411300-0000	Sales & Use Tax	3,748,459	3,688,066	3,649,691	3,502,988
411350-0000	Sales Tax in Lieu -Triple Flip	1,024,344	1,361,610	1,354,670	1,314,006
411200-0000	Motor Vehicle in-Lieu Tax	9,120	9,450	7,827	-
411250-0000	VLF/ERAF Swap	1,237,199	1,201,916	1,269,448	1,317,179
415200-0000	Franchise Tax - Cable TV	80,931	82,542	83,210	86,400
415210-0000	Franchise Tax-Pac Bell (AT&T)	1,240	14,473	16,400	20,465
415300-0000	Franchise Tax - PGE	118,433	108,791	118,900	125,572
415400-0000	Franchise Tax - Refuse	296,007	310,153	305,943	321,424
415600-0000	Transient Occupancy Tax	172,570	221,107	249,110	254,095
401500-0000	Property Transfer Tax	43,693	49,955	51,600	52,625
411400-0000	Sales Tax - Public Safety	67,536	73,504	70,600	77,305
415100-0000	Business Licenses	59,380	60,735	-	80,560
415100-9000	Business License - New	17,703	18,853	75,625	-
420200-0000	Admin Fees - City Management	34,191	11,319	48,365	67,487
420300-0000	Admin Fees - Finance	98,606	108,943	97,168	12,595
420310-0000	Admin Fees- SB1186 Bus Lic Fee	-	40	425	40
420400-0000	Admin Fees - Public Works	229,630	204,340	199,058	340,320
421000-0000	Arena Use	3,295	2,535	3,100	6,000
421100-0000	Athletic Field Use	9,545	7,108	9,750	9,750
421200-0000	Bicycle Permits	50	56	50	60
421300-0000	Building Permits	133,162	138,229	95,000	100,725
428400-0000	Dog License	23,410	22,948	23,000	23,175
428500-0000	Encroachment Inspection Fee	22,598	99,122	9,000	292,000
428600-0000	Fire Contract Service Fee	465,760	551,740	578,918	586,760
428700-0000	Fire Dept Fees	33,554	38,834	39,000	39,000
428750-0000	Fire Dept Fees-Training	18,892	-	-	-
428750-1105	Fire Dept. Fees - Fire Academy	-	29,465	9,500	9,500
428750-1106	Fire Dept Fees-Hosted Training	20,595	30,710	42,050	40,000
428800-0000	Fire Dept Permits	8,339	9,573	8,400	8,400
428801-0000	Fireworks stand fees	1,835	1,725	1,200	900
429000-0000	Garage Sale Permits	2,535	2,325	2,525	2,400
429200-0000	Miscellaneous Fees	2,039	208	-	200
429300-0000	Misdemeanor Fines	16,302	14,087	12,875	13,000
429700-0000	Other Permits	7,421	5,512	7,200	5,000
429900-0000	Parking Fines	2,056	1,528	2,055	2,000
433100-0000	Plan Check Fee	57,008	45,056	80,000	58,500
433200-0000	Plan Check Fee - Engineering	-	45,355	175,181	272,000
433300-0000	Planning & Zoning Charges	11,990	13,025	9,330	7,500
433400-0000	Police Dance Security Fee	11,097	6,721	10,080	7,685
433500-0000	Police Dept Fees	8,950	14,186	9,950	11,050
434000-0000	Rental Reservations	7,792	8,875	7,560	7,560
434100-0000	Rental - S/MUC	20,800	18,203	20,400	8,000
436000-0000	State Highway Maintenance	10,500	10,500	10,500	10,500
436100-0000	Std Plans/Specs/Publications	-	35	-	-
436300-0000	Swim Team Dolphins	11,176	7,112	11,675	11,675
436400-0000	Swimming - Lap Swim	5,948	7,238	7,710	7,000
436500-0000	Swimming Instructions	30,000	33,021	37,120	32,000
436600-0000	Swimming Pool Admissions	12,445	12,303	14,840	12,632
436700-0000	Swimming Pool Rentals	5,280	4,983	5,200	5,200
436800-0000	Concessions	453	1,428	1,100	600
439100-3001	Weed & Pest - Abatement	-	131	-	-
460100-0000	Abandoned Vehicle Program	7,344	6,831	6,880	9,000
460400-0000	Copies	829	289	500	500
460500-0000	Donations	14,663	1,033	1,150	1,000
460500-1103	Donations/Fire Dept.	28,000	1,000	500	-
460600-0000	Emergency Cost Recovery Prog	-	212,632	132,000	-
460700-0000	EMS Fire Project	149,223	119,378	119,380	119,378
460900-0000	Grant Funds - Police	258,081	207,720	62,474	12,904

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
461000-0000	Grant Funds - PW	109,835	154,000	6,702	5,150
461000-1502	Grant - CalFire Tree Planting	-	-	1,200	-
461115-1102	Grant Funds - FEMA 2012	291,240	8,275	29,747	-
461115-1107	Grant - FEMA SAFER Volunteer	-	-	77,500	39,000
461115-1108	Grant - FEMA SAFER Career	-	-	231,021	261,229
461499-0000	Grant Funds - Other	1,400	-	-	-
461600-0000	Interest Earned	50,922	103,006	55,855	55,855
461500-0000	Insurance Settlement	1,422	6,305	1,450	5,535
461700-0000	Lease Revenue	25,591	25,764	45,265	116,025
461800-0000	Miscellaneous Income	10,578	20,688	20,490	5,350
462050-3003	DUSD Reimbursements - Meetings	1,695	1,734	1,700	1,725
462050-3004	Reimbursements - Library Mtgs	648	660	650	340
462100-0000	POST Reimbursement	7,108	20,301	7,200	14,250
462600-0000	Sale of Property	8,505	-	-	2,000
462700-0000	SB-90 Reimbursements	6,848	13,041	5,000	2,500
463100-0000	Worker's Comp Refund	24,355	172,227	25,000	-
463101-0000	Liability Insurance Refund	84,021	41,090	50,000	-
470100-0000	Unrealized Gain on Investments	-	(642)	-	-
FUND REVENUE		12,265,520	13,810,891	12,705,859	12,883,960
490300-0000	Transfer from Recreation	36,642	16,388	14,352	13,914
491100-0000	Transfer from Sewer O & M	200,000	278,990	270,846	271,372
491310-0000	Transfer from Sewer Improvements	-	-	-	1,548
491315-0000	Transfer from Sewer Rehab	-	-	-	4,313
491316-0000	Trfr from Sewer Mixed (316)	-	-	-	235
491331-0000	Transfer from Water O & M	-	-	-	89,796
491400-0000	Transfer from DSWA O & M	-	108,244	93,218	11,505
491700-0000	Transfer from Transit O & M	54,583	73,146	68,208	63,047
491750-0000	Transfer from Cap Projs	44,874	11,866	12,847	22,444
492600-0000	Transfer from Successor Agency	191,776	246,000	250,000	250,000
492800-0000	Transfer from Gas Tax	317,485	317,485	271,079	233,911
492900-0000	Transfer from Traffic Safety	6,297	665	500	725
493200-0000	Transfer from Fund 570 CDBG	2,978	-	-	-
496100-0000	Transfer from WA Street	8,654	89	77	-
496200-0000	Transfer from NFSAD	19,811	98	84	265
497300-0000	Transfer from Equip Replace	173,000	645,700	56,200	25,000
497300-1102	Transfer from Equip Replace - FEMA	19,762	-	-	-
497500-0000	Transfer from Building Res.	188,683	-	75,000	109,000
497600-0000	Transfer from CFD	11,510	1,695	1,456	1,237
TRANSFERS IN		1,276,055	1,700,366	1,113,867	1,098,312

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-522400-0000	Consultants - Professional	-	6,911	51,900	-
-523800-0000	County Property Tax Admin Fees	-	-	134,500	95,880
-529400-0000	Lease Purchase - Solar	-	86,762	94,104	100,856
-537500-0000	Pool Car Fuel	-	593	950	-
-538000-0000	Pool Car Maintenance	-	522	1,000	-
-550150-0000	Cost of Issuance - Short-term	-	-	-	12,500
-550300-0000	Interest - Short-term debt	-	-	-	15,000
-560400-0000	Capital Outlay	-	-	150,000	-
DEPT EXPENDITURES		-	94,787	432,454	224,236
-590103-0000	Transfer to Recreation (103)	-	1,331	4,477	7,236
-590300-0000	Transfer to L&L (600)	103,209	85,901	83,309	55,762
-590451-0000	Transfer to Core Area Drainage (451)	-	530,000	-	-
-590830-0000	Transfer to Building Reserve (830)	-	-	30,000	-
-590831-0000	Tsfr to Infrastructure Reserve (831)	50,000	50,000	50,000	50,000
-591840-0000	Tsfr to PERS Stabilization Fund (840)	-	-	64,518	-
-591320-0000	Transfer to DSWA (320)	-	1,500	-	-
-591400-0000	Transfer to Capital Projects (400)	-	-	50,000	-
-591655-0000	Transfer to CFD (655)	-	15,805	7,903	22,540
-597275-0000	Transfer to Lease Financing (275)	-	-	222,073	123,806
-597600-0000	Transfer to CDBG	-	-	47,096	-
TRANSFERS OUT		153,209	684,537	559,376	259,344
TOTAL FUND REVENUE		13,541,575	15,511,257	13,819,726	13,982,272
TOTAL DEPT EXPENDITURES/TRANSFERS		153,209	779,325	991,830	483,580

City of Dixon Budget FY2015
 000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)
 OPERATING EXPENSES SUMMARY SHEET

Form SS-1

Account Code	2015	Brief Detail Description
	Budget	
522400	-	Consultants - Professional
523800	95,880	Property Tax Administration Fees (previously recorded against revenue account)
529400	100,856	Solar Panel Lease Payments
537500	-	Pool Car Fuel - moved to 143
538000	-	Pool Car Maintenance - moved to 143
550150	12,500	Cost of Issuance – Short-term Tax Revenue Anticipation Note (TRAN)
550300	15,000	Interest – Short-term Tax Revenue Anticipation Note (TRAN)
560400	-	Pardi Market land site acquisition
590103	7,236	Transfer to Recreation Fund (103)
590300	55,762	Transfer to L&L (600)
590830	-	Transfer to Building Reserve (830) to set aside funds for roof repairs on City Hall and Council Chambers
590831	50,000	Tsfr to Infrastructure Reserve (831)
590840	-	Tsfr to PERS Stabilization Fund (840)
591400	-	Transfer to Capital Projects (400) - funded sidewalk program
591655	22,540	Transfer to CFD (655)
597275	123,806	Transfer to Lease Financing (275)
597600	-	Transfer to CDBG
Total	483,580	

City Council

The City Council is comprised of a directly elected Mayor and four (4) City Council members. The Mayor and Council Members are elected for a four (4) year term. The City Council is the policy making legislative body of the City of Dixon. The City Council acts upon all legislative matters concerning the City, approving and adopting ordinances, resolutions and other matters requiring overall policy decisions and leadership. The City Council appoints the City Manager and the City Attorney as well as various commissions, boards and citizen advisory committees to ensure broad based citizen input into the City's affairs to meet community needs and sustain demanded service levels; directs staff to initiate new programs to update existing services, determines the ability of the City to provide financing for the budget, and oversees the financial condition of the city. The City Council also serves as the Board of Directors for the Successor Agency of the City of Dixon (former Redevelopment Agency) and the Dixon Public Financing Authority and participates as Board members for a Joint Powers Authority for the Dixon Solano Water Authority (DSWA).

City Council Mission

To provide policy direction and oversight for the City of Dixon; to serve as the elected representatives for the citizens of the City of Dixon in guiding municipal operations and services.

<u>Name</u>	<u>Position</u>	<u>Term</u>
Jack Batchelor	Mayor	2008-2016
Thom Bogue	Vice-Mayor	2010-2014
Dane Besneatte	Councilmember	2010-2014
Steve Bird	Councilmember	2012-2016
Jerry Castañon, Sr.	Councilmember	2012-2016



City of Dixon Budget FY2015

111 - CITY COUNCIL

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
511100-0000	Salaries/Wages PT	19,650	19,670	18,250	19,270
511170-0000	Commissions/Committees	3,200	2,458	11,520	10,500
512100-0000	Medicare	1,748	1,712	2,277	2,277
512600-0000	Worker's Comp Insurance	572	669	1,184	678
521800-0000	Communications	-	2,437	2,830	2,970
524200-0000	Dues/Subscriptions	28,865	33,150	36,332	37,670
530200-0000	Meetings/Seminars	637	1,169	3,000	4,000
531000-0000	Mileage Reimbursement	21	-	-	-
531600-0000	Office Supplies	-	177	100	-
535550-0000	Special Events	-	295	-	-
535600-0000	Special Supplies	3,015	1,126	1,200	2,780
535650-0000	Subsidies to Comm Groups	2,734	1,805	5,000	5,733
535750-0000	Training	-	1,100	1,200	-
TOTAL DEPT EXPENDITURES		60,441	65,769	82,893	85,878

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

GENERAL FUND 100
 DEPT. 111
 CITY COUNCIL

Title	Base Pay	Total Pay	Full Time Equiv. Pay 511000	Soc Sec/ Medicare 512100	Workers' Comp 512600	Total Employee
Mayor	3,650	3,650	3,650	279	83	4,012
Councilmember	3,650	3,650	3,650	279	83	4,012
Councilmember	3,650	3,650	3,650	279	83	4,012
Councilmember	3,650	3,650	3,650	279	83	4,012
Councilmember	3,650	3,650	3,650	279	83	4,012
Treasurer	1,020	1,020	1,020	78	23	1,121
Planning Commission	4,200	4,200	4,200	321	96	4,617
Parks & Recreation Commission	4,200	4,200	4,200	321	96	4,617
Transportation Commission	2,100	2,100	2,100	161	48	2,308
GRAND TOTAL:	29,770	29,770	29,770	2,277	678	32,725

Note: Personnel listed do not receive special pay or health insurance

Account Code	2015	Description and Item amounts
	Budget	
521800	2,970	iPad monthly access and insurance
524200	37,670	League dues \$6,350, League North Bay \$150; Travis RAFC \$135, Solano Water Authority \$3,000, LAFCO \$11,034, ABAG \$4,101, Granicus subscription maintenance \$675/month; Granicus Open Platform \$400/month
530200	4,000	League Conference (L.A.) Solano EDC, Dixon Chamber installation lunch
531600	-	Office Supplies
535600	2,780	Name plaques, publications, drinking water at City Hall; Closed Session meals
535650	5,733	Community Subsidy Funding (Grillin' N Chillin' staff time)
535750	-	Training - Consolidated with object 530200 - Meetings and Seminars
Total	53,153	

City Manager

The City Manager is appointed by the City Council and is the Chief Administrative Officer of the City. Jim Lindley was appointed as the Dixon City Manager beginning on March 12, 2012.

The City Manager is responsible for providing support and advice to the City Council; offering leadership and policy support for departments; fostering community partnerships and interagency collaboration; connecting citizens with their community; providing legislative policy support; and guiding the City's continuing transformation to a highly customer focused team.

The City Manager is responsible for the efficient and effective operation of all City departmental programs and services. The City Manager advises the City Council on the financial condition of the City; makes recommendations to the City Council on all legislative policy matters and supervises all of the appointed department managers, except the City Attorney, who is appointed by the City Council. The City Manager also functions as the Executive Director of the Dixon Public Financing Authority, and as the Assistant General Manager for the Dixon/Solano Water Authority until August 2014.

In 2013-14, the City opted to add a new department to the City structure by dissolving the DSWA JPA and operation its own water utility. The City Manager is now responsible for the operation of the water utility as well.

City Manager Mission

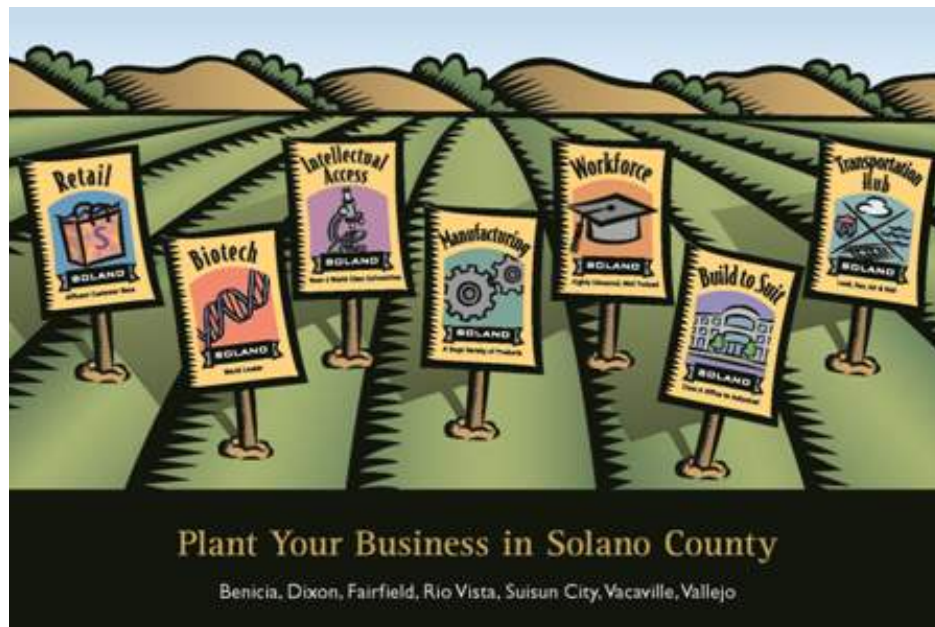
The City Manager will provide effective policy recommendations to the City Council and leadership and guidance to the City of Dixon organization in providing services to the Citizens of Dixon.

Current Year – 2014 – Department Accomplishments

- Completed the last portion of a four part Customer Service training for all City employees
- Submitted a balanced city budget for third consecutive year
- Reintroduced Interest-Based bargaining to labor negotiations
- Completing the dissolution of DSWA and transitioning the water utility to Dixon operations on time
- Created a new Business Retention and Recognition Program to honor the Top 25 Sales Tax Producers and local small businesses that have made an impact in the City.

Budget Year - 2015 - Department Work Plan/Goals

- Continue to make economic development among the highest priorities for the City, including proactively reaching out to potential new businesses and streamlining and implementing creative processes and programs to encourage business retention and relocation
- Continue to ensure City's fiscal stability in the face of a challenging economy, including vigilance with regard to budget implementation as well as identification and implementation of high value process improvements throughout the City to achieve maximum cost efficiencies resulting in cost savings
- Continue to provide high level policy and strategic direction to City departments on major citywide initiatives, including the update of the City's General Plan, water implementation, and others.
- Continue staffing the Employer's Business Roundtable Group to implement the goals and objectives of Dixon's economic development initiatives.
- Improving and forging relationships that help us continue to build a strong, sustainable community featuring a balance of high quality services



City of Dixon Budget FY2015

112 - CITY MANAGER

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
511000-0000	Salaries/Wages	42,369	138,242	200,533	214,287
511700-0000	Auto Allowance	1,458	4,800	4,800	4,800
511900-0000	Separation Pay	-	1,420	-	-
512100-0000	Medicare	664	2,185	3,401	3,600
512200-0000	Retirement	8,766	26,655	40,898	40,681
512220-0000	PARS 403b Suppl. Retire Plan	-	24,439	24,439	24,439
512300-0000	Disability Insurance	332	660	962	994
512400-0000	Health Insurance	4,906	25,187	29,414	29,436
512600-0000	Worker's Comp Insurance	490	1,156	1,139	1,246
520400-0000	Advertising/Legal Notices	-	1,000	500	500
521200-0000	Business Development	807	-	1,400	1,200
521800-0000	Communications	-	348	-	-
521800-0209	Communications - Emp Stipend	-	1,045	2,280	2,040
522400-0000	Consultants - Professional	22,400	-	-	5,000
522600-0000	Contr Servs - Non Professional	-	-	7,500	4,585
524000-0000	DMV Exams/Physicals	-	59	-	-
524200-0000	Dues/Subscriptions	1,143	8,559	9,500	9,800
530200-0000	Meetings/Seminars	422	1,669	3,700	4,200
531600-0000	Office Supplies	10	124	200	200
535600-0000	Special Supplies	82	385	400	400
535750-0000	Training	-	3,870	1,750	-
TOTAL DEPT EXPENDITURES		83,848	241,804	332,816	347,408

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

GENERAL FUND 100
 DEPT. 112
 CITY MANAGER

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
City Manager	1.00	147,627	36,214	14,603	2,352	648	828	202,273
Econ. Develop/Grants Mgr	1.00	71,460	4,466	14,603	1,248	346	418	92,540
Subtotal:	2.00	219,087	40,681	29,206	3,600	994	1,246	294,813
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt Life Insurance				230				230
Retirement Health Benefit & PARS 403b			24,439	-				24,439
Subtotal:		-	24,439	230	-	-	-	24,670
TOTAL:		219,087	65,120	29,436	3,600	994	1,246	319,483

Account Code	2015	Brief Detail Description
	Budget	
520400	500	Trade Show advertisement
521200	1,200	Business Workshops (Employer Roundtable, etc.); Property Owner Workshop
521800-0209	2,040	Communications - Employee Stipend
522400	5,000	Consultants Professional - HDL property tax (split w/ 114)
522600	4,585	Economic Development brochures, data lists, graphics, flyers
524200	9,800	ICMA Dues, Solano EDC - \$9,000, CALED
530200	4,200	League Annual seminar LA; CM Institute; two local trade shows
531600	200	Office supplies
535600	400	Special Supplies
535750	-	Training - Customer Service First completed in FY13-14
Total	27,925	



Dixon Florist receiving Business Recognition

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City Clerk

The City Clerk's Office provides information on legislative history and operations of the City to the City Council, all City Departments, and the general public. The City Clerk is the local official for elections, the Political Reform Act, the Maddy Act, the Public Records Act and the Brown Act. Before and after the City Council takes action, the City Clerk ensures that actions relating to, but not limited to, Agendas, Ordinances, Resolutions, Minutes, and Agreements are in compliance with all Federal, State and local statutes and that all actions are properly executed, recorded and filed.

City Clerk Mission

To provide innovative and practical solutions that address issues with integrity, responsiveness and sensitivity to employees, residents and other customers.

Current Year – 2014 – Department Accomplishments

- Conducted the Proposition 218 Process for sewer rate increases
- Successfully completed an upgrade of the Council Chambers audio/video equipment to improve quality of meeting broadcasts to the public
- Scanned the last ten years of City Resolutions and placed on-line in digital format as the first step in transitioning older records into digital format to increase transparency and public access
- Completed the transition of the Zoning Ordinance into the City's on-line, searchable, Municipal Code database resulting in complete on-line accessibility of the City Municipal Code
- Conducted review of City's Administrative Policies and implemented a policy numbering and tracking system

Budget Year – 2015 – Department Work Plan/Goals

- Conduct November 2014 Election
- Digitally transfer City Ordinances to the City's website to continue transition to digital electronics records management
- Develop an official policy regarding Public Records Requests
- Work with City Attorney to develop a Dixon Open Records Ordinance

City of Dixon Budget FY2015

113 - CITY CLERK

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-511000-0000	Salaries/Wages	-	-	81,876	83,004
-511100-0000	Salaries/Wages PT	-	-	7,079	7,805
-512100-0000	Medicare	-	-	1,399	1,528
-512200-0000	Retirement	-	-	13,659	16,313
-512300-0000	Disability Insurance	-	-	395	395
-512400-0000	Health Insurance	-	-	14,592	14,603
-512600-0000	Worker's Comp Insurance	-	-	507	524
-520400-0000	Advertising	-	-	10,000	10,000
-522400-0000	Contractual Svcs/Consultants	-	-	6,979	3,000
-522600-0000	Contr Servs - Non-professional	-	-	2,000	2,000
-524200-0000	Dues & Subscriptions	-	-	300	300
-524600-0000	Elections	-	-	-	25,000
-530200-0000	Meetings & Seminars	-	-	1,430	1,600
-531000-0000	Mileage Reimbursement	-	-	250	-
-531400-0000	Office Equip Maint/Rental	-	-	5,615	2,700
-531600-0000	Office Supplies	-	-	1,300	1,500
-532800-0000	Postage	-	-	11,500	11,500
TOTAL DEPT EXPENDITURES		-	-	158,881	181,771

Note: In FY12 and FY13 - City Clerk was combined with HR, Dept. 115

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

GENERAL FUND 100
 DEPT. 113
 CITY CLERK

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
City Clerk	1.00	83,004	-	16,211	14,603	1,415	395	477	116,106
Temporary Personnel									
Audio Video Technician	550	-	7,805	101	-	113	-	46	8,065
GRAND TOTAL:	1.00	83,004	7,805	16,313	14,603	1,528	395	524	124,171

Account Code	FY 2015 Budget	Brief Detail Description
520400	10,000	Advertising public hearings; bid and public notices; publishing ordinances
522400	3,000	Consultants - Code Publishing
522600	2,000	City Hall alarm contract
524200	300	Professional organization membership dues and subscriptions -- CCAC
524600	25,000	Elections
530200	1,600	Conferences and Seminars for: LOCC New Law and Election Seminar, \$425; CCAC Annual Conference, \$950; CCAC Division meetings, \$180; New Law and Election Seminar, \$45
531000	-	Employee mileage reimbursement for: classes, seminars, training, out-of-town meetings, etc.
531400	2,700	Office equipment rental and agreements - records retention management (Corodata \$225 per month = \$2,700)
531600	1,500	Office Supplies - printer cartridges, handbook binding supplies
532800	11,500	Postage for City postage meter and postage supplies, and express mail items
Total	57,600	

Administrative Services

The Administrative Services Department, plans, directs, and coordinates the fiscal and information technology affairs of the City in accordance with specific objectives established by legal and professional standards. It provides for the maintenance of the City's financial records and information technology system, and provides management with information necessary for sound fiscal and information technology decisions. This includes budget, debt administration, cost and revenue accounting, accounts and loans receivable, administering the transient occupancy and business license tax collections, utility billing, payroll, accounts payable, fixed assets and information technology. The Finance Division is also responsible for investing and safeguarding the city's cash in accordance with City Council's adopted investment policies.

The Administrative Services Department serves as a customer service portal for citizens via the service counter. Through active information sharing and problem solving, assists many different users in efficiently interacting with the City and its many departments. Staff processes over 5,200 utility bills on a bi-monthly basis, receiving payments and responding to customer inquiries.

Administrative Services Mission

To provide outstanding customer service to the City Council, City Management, Operating Departments, and the Citizens of Dixon in prudently managing financial resources through accurate and high quality business planning, financial, and information technology services.

Current Year – 2014 – Department Accomplishments

- Upgraded financial system software, Springbrook, to web-based platform
- Expanded purchasing card program to citywide basis
- Received Council approval for Community Facilities District formation for Parklane
- Successfully refinanced assessment district debt resulting in refunding the West A Street debt and lowering assessments for the North First Street Assessment District
- Completed required financial reporting to agencies such as State Controller's Office and received national recognition for achievement in financial reporting from the Government Finance Officers Association (GFOA)

- Worked with foreclosure counsel to reach payment agreement on delinquent parcels
- Assisted Public Works with water transition and SRF application

Budget Year - 2015 - Department Work Plan/Goals

- Create cashflow model to pursue "bridge" financing to issue a Tax Anticipation Note for General Fund
- Implement the human resources module in Springbrook
- Pursue online payment options to include credit card acceptance on a cost neutral basis (3rd party provider)
- Continue to update technology operating systems that will no longer be supported after June 2015
- Support City management with labor negotiation costing
- Implement online employee self-service program for employee related items such as payroll, W-2's, time entry, and more

City of Dixon Budget FY2015

114 - Administrative Services

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-511000-0000	Salaries/Wages	462,531	499,634	622,529	626,040
-511000-0102	Salaries/Wages - IT	55,559	25,071	-	-
-511200-0000	Overtime	-	717	-	-
-511900-0000	Separation Pay	24,250	2,584	-	13,300
-512100-0000	Medicare	7,654	7,893	10,584	11,018
-512100-0102	Medicare - IT	814	343	-	-
-512200-0000	Retirement	76,203	92,271	108,265	111,335
-512200-0102	Retirement - IT	4,227	4,283	-	-
-512210-0000	Retirement - PARS	781	-	-	-
-512220-0102	PARS 403b Suppl. Retire - IT	15,873	15,840	15,841	15,841
-512300-0000	Disability Insurance	2,191	2,621	3,002	3,044
-512400-0000	Health Insurance	100,833	101,324	123,738	123,846
-512400-0102	Health Insurance - IT	13,644	4,944	-	-
-512600-0000	Worker's Comp Insurance	2,561	4,766	4,529	4,725
-512600-0102	Worker's Comp Insurance - IT	1,334	138	-	-
-520860-0000	Cash Over/Short	29	(318)	-	-
-521800-0000	Communications	3,847	6,183	10,590	12,030
-521800-0102	Communications - IT	9,308	4,671	-	-
-521800-0209	Communications - Emp Stipend	-	1,122	2,940	2,940
-522400-0000	Consultants - Professional	69,081	39,681	61,025	42,025
-522400-0102	Consultants - Professional -IT	6,386	16,951	23,200	3,400
-523200-0000	Contractual Services/Audit	22,275	23,050	38,500	36,500
-524200-0000	Dues/Subscriptions	901	460	1,215	1,215
-524200-0102	Dues/Subscriptions - IT	160	-	160	160
-526000-0000	Equip Repairs/Maintenance	-	114	-	-
-530200-0000	Meetings/Seminars	393	780	3,200	3,775
-531000-0000	Mileage Reimbursement	191	233	300	300
-531400-0000	Office Equip Maint/Rental	-	-	8,700	8,700
-531400-0102	Office Equip Maint/Rental - IT	171	-	-	-
-531600-0000	Office Supplies	5,516	6,848	12,700	7,500
-531600-0102	Office Supplies - IT	5,292	471	11,600	3,600
-531600-0103	Office Supp -General City Hall	3,549	4,623	3,500	4,000
-531650-0000	Office/Software Maintenance	1,100	-	-	-
-531650-0102	Office/Software Maint - IT	15,438	14,927	25,600	34,500
-535600-0000	Special Supplies	3,923	777	1,700	1,700
-535600-0102	Special Supplies - IT	5,782	13,790	9,250	23,300
-535600-0103	Special Supp - Gen City Hall	812	-	-	-
-535750-0000	Training	2,463	928	1,500	1,500
-535750-0102	Training - IT	99	-	-	3,000
-560400-0102	Capital Outlay - IT	27,611	10,873	74,628	-
TOTAL DEPT EXPENDITURES		952,783	908,593	1,178,796	1,099,293

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

GENERAL FUND 100
 DEPT. 114
 ADMINISTRATIVE SERVICES

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Deputy CM/Admin Svcs	1.00	122,456	30,040	14,603	1,987	587	709	170,382
Deputy Finance Director	1.00	85,639	16,726	14,603	1,454	416	503	119,341
Management Analyst II	1.00	69,420	13,558	14,603	1,218	329	398	99,526
IT Manager	1.00	67,501	4,219	14,603	1,191	323	1,500	89,335
Deputy Clerk	1.00	61,501	12,012	14,603	1,104	290	350	89,859
Acct. & PR Analyst	1.00	48,983	1,472	14,603	922	240	290	66,509
Account Clerk II	1.00	47,332	9,244	7,307	792	227	275	65,178
Account Clerk II	1.00	47,332	9,244	7,307	792	227	275	65,178
Administrative Clerk II	1.00	42,844	8,368	7,307	727	202	244	59,691
Administrative Clerk II	0.75	33,033	6,452	10,955	638	202	183	51,462
Subtotal:	9.75	626,040	111,335	120,492	10,825	3,044	4,725	876,460
Other payroll costs:								
PERS Health Administration/Life Insurance				3,354				3,354
Retirement Health Benefit & PARS 403b			15,841					15,841
Separation pay		13,300			193			13,493
Subtotal:		13,300	15,841	3,354	193	-	-	32,688
GRAND TOTAL:	9.75	639,340	127,176	123,846	11,018	3,044	4,725	909,148

Account Code	FY 2015 Budget	Brief Detail Description
521800	12,030	City Hall phone and internet service
521800-0209	2,940	Communications - Emp Stipend
		HdL Co, ongoing sales tax & property tax review/audit fees, \$16,550; Investment custodial security services, Zions National \$2,500; Public Financial Management Investment Consultant Services, \$16,800; CAFR Statistics \$1,175; Consultant services - SB90 Claims \$5,000.
		Note: If HDL recoveries exceed \$10,000 an add appropriation will be needed; also SB 90 claims appropriation may need to be increased with increased recoveries.
522400	42,025	
522400-0102	3,400	Back-up/On-call IT Consultant
523200	36,500	Annual Audit - RFQ to be circulated - may result in higher contract cost
524200	1,215	Memberships: GFOA, \$190; CSMFO, \$220; Subscriptions: Technical Publications for FLSA & GAAP, \$805;
524200-0102	160	Dues/Subscriptions - IT MISAC
		Meetings/Seminars: CSMFO/League Finance; CSMFO Quarterly Meetings;
530200	3,775	Springbrook Conference
531000	300	Mileage for staff trips plus extra \$100 for small trips to meetings, lockbox, etc.
		Printer maintenance; City Hall workroom copier lease (previously in 531600-0102) - estimate \$700/mo, amount varies by use
531400	8,700	
531600	7,500	Office Supplies - budget binders; Banking fees and charges (offset by interest)
531600-0102	3,600	Office Supplies - IT specific supplies
531600-0103	4,000	Office Supplies -General City Hall
		Office/Software Maintenance - IT Springbrook maintenance - Finance/Utilities portions and Employee Self-Service; Antivirus and Sonicwall support
531650-0102	34,500	
535600	1,700	Miscellaneous Forms; Business License forms
		Special Supplies - IT: Civic Plus Web Hosting Cost; 19 replacement computers needed citywide, portion to be purchased in 14-15 & 15-16
535600-0102	23,300	
535750	1,500	Payroll Training (new employee), Computer Training
535750-0102	3,000	Training - IT
Total	190,145	

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Human Resources

The services provided by Human Resources include: oversight of the employee benefits administration, conducting and administering the City's recruitment and selection program, administering the City's Risk Management program, managing labor and employee relations, developing, administering, and conducting City-wide training programs, ensuring City compliance with applicable labor, benefit, medical and safety laws and regulations, and providing oversight of the City's classification and compensation system.

Human Resources Mission

To provide innovative and practical solutions that address issues with integrity, responsiveness and sensitivity to employees, residents and other customers.

Current Year – 2014 – Department Accomplishments

- Completed a first ever joint recruitment between the Cities of Dixon and Winters for Fire Volunteers
- Reintroduced Interest Based Bargaining to the City's labor negotiations process
- Conducted first ever Equal Employment Opportunity training for all City management staff
- Coordinated and implemented the first ever Citywide Retired Annuitant Policy to maintain full compliance with Cal PERS rules and regulations
- Assisted with the drafting and implementation of a due process disciplinary Standard Operating Procedure for the Fire Department consistent with the Firefighter Bill of Rights
- Oversaw the implementation a five-point Citywide Safety Plan, including the development and implementation of a Citywide Heat Illness Prevention Program, Confined Space Policy and Mandated Reporter training
- Revamped the City's STAR Employee Awards Program to include a greater emphasis on exceptional employee customer service and safety behavior

Budget Year – 2015 – Department Work Plan/Goals

- Perform an internal consistency pay analysis of first line City Supervisor positions
- Introduce Leadership training to all City management staff
- Successfully complete on-going labor negotiations
- Ensure the smooth transition of a new Human Resources Manager into the City



Teens in a job training session practicing mock interviews

City of Dixon Budget FY2015

115 - HUMAN RESOURCES

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
511000-0000	Salaries/Wages	231,731	225,243	147,356	136,666
511100-0000	Salaries/Wages PT	5,995	6,439	-	-
511100-3003	Salaries/Wages PT - DUSD Mtgs	1,530	1,216	-	-
511100-3004	Salaries/Wages PT- Library Mtg	1,019	342	-	-
511110-0000	Wages PT Extra Hours	5,192	5,320	5,000	5,000
511200-0000	Overtime	-	281	-	-
512100-0000	Medicare	3,758	3,627	2,500	2,345
512200-0000	Retirement	43,853	42,108	30,113	26,692
512210-0000	Retirement - PARS	108	104	-	-
512300-0000	Disability Insurance	1,079	1,145	766	723
512400-0000	Health Insurance	38,379	34,832	20,263	27,712
512600-0000	Worker's Comp Insurance	1,460	2,187	812	781
520400-0000	Advertising	10,190	9,693	-	-
521800-0000	Communications	1,398	874	540	540
521800-0209	Communications - Emp Stipend	-	1,025	900	-
522400-0000	Contractual Svcs/Consultants	5,502	13,916	12,500	7,500
522600-0000	Contr Servs - Non-professional	2,862	2,399	-	-
524200-0000	Dues & Subscriptions	1,088	734	950	500
524600-0000	Elections	81	28,695	-	-
524800-0000	Employee Assistance Program	2,853	3,440	3,000	3,500
525200-0000	Employee Event	268	1,034	1,500	3,000
525400-0000	Employee Recognition Awards	6,135	2,427	3,000	3,000
530200-0000	Meetings & Seminars	3,442	3,135	1,500	1,500
531000-0000	Mileage Reimbursement	1,091	596	250	250
531400-0000	Office Equip Maint/Rental	27,881	20,964	-	-
531600-0000	Office Supplies	4,528	1,637	700	400
532000-0000	Personnel/Recruiting	2,219	1,992	3,500	7,500
532400-0000	Physical/Psych Exams	1,285	440	5,000	5,000
532800-0000	Postage	10,576	11,446	-	-
533000-0000	Benefit Plan Administration	4,706	5,469	7,800	9,428
535600-0000	Special Supplies	3,498	950	6,536	1,000
535750-0000	Training	202	2,016	1,000	500
535800-0000	Education Reimbursement Program	-	-	4,475	1,500
TOTAL DEPT EXPENDITURES		423,910	435,724	259,961	245,038

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

GENERAL FUND 100
 DEPT. 115
 HUMAN RESOURCES

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
Human Resources Director*	1.00	86,436	16,882	14,603	1,465	417	503	120,305
Human Resources Technician	0.75	50,230	9,810	5,483	808	307	278	66,916
Subtotal:	1.75	136,666	26,692	20,086	2,273	723	781	187,221
Other payroll costs:								
PERS Health Administration/Sr. Mgmt Life Insurance				199				199
Retirement Health Benefit				7,427				7,427
PT Extra Wages		5,000		-	73			5,073
Subtotal:		5,000	-	7,626	73	-	-	12,698
GRAND TOTAL:	1.75	141,666	26,692	27,712	2,345	723	781	199,920

*HR Director position to be underfilled as HR Manager and is pending recruitment process

Account Code	FY 2015	Brief Detail Description
	Budget	
521800	540	Communications - Mi-Fi for HR laptop
522400	7,500	Hearing officer, \$2,500; Investigations, \$5,000
524200	500	Professional organization membership dues and subscriptions -- MMANC, IPMA, CALPELRA
524800	3,500	Employee Assistance Program
525200	3,000	Employee Appreciation Family Event
525400	3,000	Employee service awards, STAR award program and retiree award program
530200	1,500	Conferences and Seminars for: CalPELRA, \$1,500
531000	250	Employee mileage reimbursement
531600	400	Office Supplies - printer cartridges, employee identification cards, camera supplies
532000	7,500	Personnel/Recruiting - consolidated for all departments
532400	5,000	Pre-employment, post-accident, and reasonable suspicion/random drug testing, physicals and psychological exams
533000	9,428	Flex One Benefits Administration (125 Plan), \$1,440; CBA (COBRA Administration), \$840; PERS Survivor Benefit \$2,300; PARS - \$4,848
535600	1,000	Bilingual certification tests, California Chamber of Commerce Labor Law Posters
535750	500	Training not provided through NCCSIF insurance pool
535800	1,500	Employee Education Reimbursement Program
Total	45,118	

City of Dixon Budget FY2015

119 - INSURANCE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
525000-0000	Employee Fidelity Bond	-	-	-	1,600
527800-0000	Insurance - Liability	105,374	184,768	181,538	155,541
528000-0000	Insurance - Mobile Equipment	-	-	24,395	26,835
528200-0000	Insurance - Property	20,526	20,479	28,327	31,160
528700-0000	Insur - Auto Physical Damage	7,481	-	6,000	-
535950-0000	Uninsured Losses	705	739	3,000	1,000
TOTAL DEPT EXPENDITURES		134,087	205,985	243,260	216,136

City of Dixon Budget FY2015
119 - INSURANCE

Form SS-1

Account Code	2015 Budget	Brief Detail Description
GENERAL LIABILITY:		
525000	1,600	Employee Fidelity Bonding Insurance - now included in Liability Insurance
527800	155,541	Liability Insurance
528000	26,835	Mobile Equipment
528200	31,160	Property insurance
528700	-	Auto physical damage insurance premium - for 14-15, included in 528000
SAFETY PROGRAM:		
535950	1,000	Uninsured losses (see Dept. 152 for Fence repair policy)
Total:	216,136	

City Attorney

The City Attorney is appointed by and serves at the pleasure of the City Council. The client of the City Attorney is the City of Dixon, as represented by the City Council. The City Attorney advises all officers and employees of the City regarding all legal matters pertaining to the business of the City and acts as primary provider of legal services and counsel to both the City Council and City Staff. The City Attorney represents the City in litigation to which it may be a party, drafts legal and official documents, including ordinances, resolutions and contracts, and coordinates legal services of special counsel. Douglas White, from the firm Churchill White LLP, is the appointed City Attorney.

City Attorney Mission

The City Attorney is committed to providing accurate, timely, proactive and cost effective legal guidance and representation for the City of Dixon and the Dixon City Council

Current Year – 2014 – Department Accomplishments

- FY 2015 budget has been reduced to \$133,200
- Allocations to other funds reviewed, resulted in savings to GF
- Amended TOT Ordinance
- Prepared Draft Water Code
- Audit of City Contracts, Agreements, Policies and Procedures
- Updated City Personnel and Whistleblower Policies

Budget Year - 2015 - Department Work Plan/Goals

- Dixon Open Records Ordinance
- Adopt Local Preference Policy
- Create standardized system for Public Records requests
- Training – Sexual Harassment, Ethics, and AB1234
- Produce and distribute Annual report for City Attorney’s office
- Informational workshop on New conflict of Interest Rules (Real Property Interests)

City of Dixon Budget FY2015

118 - CITY ATTORNEY

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
529600-0000	Legal Fees	195,758	190,543	140,250	133,200

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Community Development Department

The Dixon Community Development Department is comprised of the Planning Division and the Building Inspection Division. These two divisions provide comprehensive development services to the public.

The Planning Division reviews proposals based on policies in the General Plan and Specific Plans, Zoning Ordinance, State Law and other local ordinances. The Division ensures compliance with a number of constantly changing land use and environmental laws pertinent to development proposals. The Division also provides staff support to the City of Dixon's Planning Commission and advises the City Council.

The Building Inspection Division is responsible for implementation of the various building codes, health and safety codes, and other codes related to proper construction practices. Duties include reviewing construction plans, issuance of permits and daily site inspections. Other duties include code enforcement and preparation of monthly activity reports.

Both the Planning Division and Building Inspection Division provide direct assistance to the public and ensure that the proper development review process is fulfilled. The two divisions work closely with other city departments, state and local agencies in meeting this objective.

Community Development Department Mission

To ensure the public health, safety and welfare for Dixon residents through the implementation of the policies in the City's General Plan, Zoning Ordinance and Building Codes and any applicable regulations.

Current Year – 2014 - Department Accomplishments

- Processed plans for:
 - McDonald's addition and remodel
 - Former Chevy's Restaurant remodel into Travis Credit Union
 - Remodel of former Thornton Jewelers into a neighborhood market
- Plan check completed on Heritage Commons Phase II Senior Apartments
- Assisted Economic Development in obtaining \$5.6 million HOME grant for Phase II Heritage Commons Senior Apartments

Budget Year - 2015 - Department Work Plan/Goals

- Complete update of Housing Element
- Select consultant to prepare update of current General Plan
- Work with Solano Transit Authority's planning consultant on updating City's Downtown Revitalization Plan consistent with MTC Guidelines for the City's Priority Development Area
- Amend Development Agreement with Richland Communities for remaining development of Valley Glen Subdivision
- Process plans for "Greenwich" and "Cottage" model homes for Brookfield Subdivision
- Process building permit for 60-unit Phase II Heritage Commons Senior Apartments

City of Dixon Budget FY2015

132 - COMMUNITY DEVELOPMENT

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
511000-0000	Salaries/Wages	216,675	174,359	171,176	218,832
511100-0000	Salaries/Wages PT	-	-	-	-
511900-0000	Separation Pay	26,953	-	-	-
512100-0000	Medicare	3,761	2,621	4,051	3,697
512200-0000	Retirement	31,102	18,644	46,221	28,998
512220-0000	PARS 403b Suppl. Retire Plan	26,743	34,367	34,391	34,391
512300-0000	Disability Insurance	615	305	1,271	649
512400-0000	Health Insurance	30,975	29,549	36,720	37,311
512401-0000	Retiree Health	-	-	-	-
512500-0000	Unemployment Insurance	-	-	-	-
512600-0000	Worker's Comp Insurance	1,678	2,021	1,762	2,648
521800-0000	Communications	1,064	899	775	400
522400-0000	Consultants	950	-	82,339	50,000
522400-2512	Consultants/Southpark	-	12,413	-	-
523800-0000	County Charges	150	50	250	250
524200-0000	Dues/Subscriptions	1,381	-	1,000	1,200
530200-0000	Meetings/Seminars	720	-	1,000	1,000
531000-0000	Mileage Reimbursement	849	382	500	-
531600-0000	Office Supplies	932	527	500	500
531650-0000	Office/Software Maintenance	-	1,794	1,795	1,978
535600-0000	Special Supplies	160	224	-	-
535750-0000	Training	890	1,293	2,000	4,000
537500-0000	Vehicle Fuel	493	495	850	500
538000-0000	Vehicle Parts/Maintenance	18	648	500	1,000
560150-0000	Construction	-	-	-	8,000
TOTAL DEPT EXPENDITURES		346,110	280,592	387,100	387,353

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

GENERAL FUND 100
 DEPT. 132
 COMMUNITY DEVELOPMENT

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 521600	Total Employee
PERMANENT EMPLOYEES:								
Comm. Devel. Dir. (vacant)	0.60	63,194	1,899	8,766	1,043	-	371	75,274
Associate Planner	1.00	72,811	14,221	14,603	1,267	347	419	103,668
Building Plans Examiner I	1.00	62,865	12,278	7,307	1,017	302	1,404	85,173
Building Inspector I (vacant)	0.375	19,962	600	5,483	369	-	455	26,868
Subtotal:	2.98	218,832	28,998	36,158	3,697	649	2,648	290,983
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt Life Insurance				1,152				1,152
Retirement Health Benefit & PARS 403b			34,391	-				34,391
Subtotal:		-	34,391	1,152	-	-	-	35,543
GRAND TOTAL:	2.98	218,832	63,388	37,311	3,697	649	2,648	326,525

Note: Vacant positions currently filled Interim/contract.
 Reduced due Director position due to Consultant Contract

Account Code	FY 2015	Brief Detail Description
	Proposed	
521800	400	Cell phones
522400	50,000	Consultants
523800	250	County Fees For Recording Various Documents (i.e.; Negative Declaration notices, Notices of Determination, Notices of Exemptions 5 @ \$50)
524200	1,200	One membership: CALBO - Building Plans Examiner
530200	1,000	Meetings and Seminars - CAL APA conference/AICP for certification maintenance
531600	500	Office supplies
531650	1,978	Springbrook Software maintenance
535750	4,000	ICC training seminars, certified access specialist (CASp) training and testing, and special training courses for various certifications
537500	500	Fuel for inspection vehicles estimate 200 gals @\$4.25/gal
528000	1,000	Maintenance parts and repairs for inspection vehicles
560150	8,000	Construction - NCCSIF ADA Funds
Total	68,828	

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City Engineer/Public Works

The Department of the City Engineer/Public Works is responsible for public facilities used, owned, and enjoyed by the public. These facilities (works) which form the basic framework and underlying foundation (infrastructure) for our daily lives include the water, drainage, and sewer systems, streets, sidewalks, streetlights, City buildings, and park recreation facilities and programs.

The General Fund City Engineer/Public Works divisions include:

- Department 143 – Engineering
- Department 152 – Parks and Building Maintenance
- Department 153 – Streets and Storm Drain Maintenance
- Department 171 – Recreation
- Department 172 – Senior Multi-Use Center (SMUC)

City Engineer/Public Works Mission

Develop, operate, and maintain public facilities, structures and recreation programs in a cost effective manner while providing a safe and healthy environment.

Current Year – 2014 – Divisional Accomplishments

Engineering Division:

- Adopted Street/Sidewalk Repair Program
- Completed LED Retrofit of Streetlights in North First Street Assessment District and West A Street Assessment District
- Completed Citywide Benchmark Project
- Created Lift Station Overflow Emergency Response Plans
- Completed Parklane Improvement Plan Review for Units 1, 2, and 3
- Volunteer Cleanup Event (Helping Hands)

Parks & Building Maintenance Division:

- Reseeded Rotteveel Field at Northwest Park with material donations from Dixon Soccer and Recology Dixon

Streets & Storm Drain Maintenance Division:

- Completed CCTV of Sewer Lines Citywide
- Completed 2014 Sidewalk Project

Budget Year – 2015 – Divisional Work Plan/Goals

Engineering Division:

- Revise the City Street Tree Ordinance
- Complete the 2014 Sewer Line and Manhole Repair Project
- 27" Sewer Main Rehabilitation Project
- Design the 2015 Sewer Line and Manhole Repair Project
- Design the North Lincoln Street Sewer Lift Station Improvements
- Construct the West A Street Rehabilitation Project
- Pond A Accessibility Project

Parks & Building Maintenance Division:

- City Hall Re-Roof Project

Streets & Storm Drain Maintenance Division

- CCTV Citywide Storm drain line system

Recreation Division

Park & Recreation Facility Development:

This function is responsible for the development of park and recreation facilities identified in the Parks Master Plan to meet the growing needs of the community. Dixon currently has two community parks and three neighborhood parks. Major facilities include a Senior/Multi-Use Center, Aquatic Center, Joint-use Performing Arts Theater, Covered Outdoor Sports Arena, multiple sports fields, and 89 acres of developed park land.

The function is also responsible for the scheduling of City facilities. A master calendar and agreements with each of the local sports organizations is maintained by the department. The Senior/Multi-Use Center is one of only a few facilities in Dixon with the capacity to hold larger gatherings. It is frequently rented for wedding receptions and other celebrations.

Recreation Mission

Provide the community with programs and services that enhance the quality of life in Dixon.

Senior Programs:

The Recreation Manager is responsible for the operation of the senior program. The Senior/Multi-Use Center is open M-F from 9:00 a.m. - 2:30 p.m. and hosts a number of senior programs including a nutritional lunch program, senior club meetings, various

classes, and opportunities for social interaction. The senior program offers day trips to attractions found in the region as well as trips and tours in association with a local travel agency. Numerous special events are offered throughout the year including a holiday dinner, holiday light tour, senior summer barbeque, fall feast potluck and many others. An active Senior Club provides input into programs and supports many of the activities offered.



The Parks and Recreation Commission reviewed a list of parks and recreation needs including the following:

1. Tennis Courts Re-surfacing
2. Swimming Pool Repairs

In addition, the Commission requested funding be reinstated for the publishing and mailing of the City Connection Recreation Guide at least once each year to all residents and for the reinstatement of funding for at least one Recreation Special Event each year. Prior to budget cuts several years ago, events such as the Easter Event at Northwest Park, a Halloween Event, annual track meet, and Movies in the Park were funded through the Recreation Budget.

Aquatics:

In June of 2006, the City opened the newly renovated and expanded Pat Granucci Aquatic Center. This facility located in Hall Park has been a part of the community since the 1930's. The Aquatic Center hosts a variety of programs including swimming lessons, recreational swimming, adult lap swim, lifeguard training, the junior lifeguard program, aqua aerobics and more. The pools at the Aquatic Center are also available for private rental, when available. The aquatic center is also used by the high school swim team, high school water polo team and the Dixon Dolphins Swim Team.

Youth and Adult Sports:

The City currently coordinates adult softball leagues, the Dixon Youth Basketball Program, and numerous drop-in sports programs.

Special Interest Recreation Classes:

The department also coordinates and oversees a number of special interest classes and activities including CPR classes, First Aid, Basics in Babysitting, Aerobic Step and Fitness, Exercise to Music, Tennis, Lifeguard Training, Just 4 Kicks Soccer, cooking, seasonal activities and more.

Youth Theatre Program:

The department is collaborating with a local youth theatre company in an effort to bring a successful youth theatre program to Dixon. Summer camps as well as full-scale productions will be offered throughout the year at the Performing Arts Theatre in an effort to provide an opportunity for Dixon youth to be a part of the Performing Arts.

Current Year – 2014 – Divisional Accomplishments

- Updated Facility Use Policy with regards to concession stand use by local sports groups
- Initiated update of Dixon Parks Master Plan
- Developed Mandated Reporter Policy, regarding suspected child abuse reporting requirements, as required by State law

Budget Year – 2015 – Divisional Work Plan/Goals

- Complete update of Dixon Parks Master Plan
- Update Recreation Scholarship Program
- Offer at least one special event funded by donations
- Offer new activities that will help increase and maintain participation at the Senior/Multi-Use Center on days when the Meals on Wheels Program does not operate



City of Dixon Budget FY2015

143 - ENGINEERING

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
511000-0000	Salaries/Wages	402,948	447,199	471,782	488,404
511200-0000	Overtime	25	62	500	-
512100-0000	Medicare	6,055	6,533	7,909	8,186
512200-0000	Retirement	63,298	74,588	82,799	100,441
512300-0000	Disability Insurance	1,986	2,243	2,234	2,161
512400-0000	Health Insurance	73,159	67,099	74,496	77,490
512500-0000	Unemployment Insurance	8,550	-	-	-
512600-0000	Worker's Comp Insurance	6,736	10,921	7,831	6,990
520400-0000	Advertising/Publications	-	-	-	1,000
521000-0000	Bld/Site Maintenance	2,799	2,569	1,200	1,200
521800-0000	Communications	4,496	3,736	4,000	4,900
522400-0000	Consultants - Professional	148,520	7,668	13,000	3,000
522600-0000	Contr Servs - Non Professional	2,496	2,285	3,000	3,500
524200-0000	Dues/Subscriptions	92	72	400	400
526000-0000	Equip Repairs/Maintenance	945	1,297	800	800
530200-0000	Meetings/Seminars	12	-	100	100
531000-0000	Mileage Reimbursement	-	131	100	100
531400-0000	Office Equip Maint/Rental	535	536	750	4,240
531600-0000	Office Supplies	1,764	2,995	3,000	3,500
531650-0000	Office Supplies - Software	-	-	10,900	9,700
535600-0000	Special Supplies	7,068	4,318	1,400	1,900
535750-0000	Training	250	360	1,000	1,000
535900-0000	Uniforms	-	-	300	300
536000-0000	Utilities	3,752	4,116	3,900	4,500
537500-0000	Vehicle Fuel	909	800	1,000	1,750
538000-0000	Vehicle Maintenance	265	283	1,200	1,950
539000-0000	Water	850	613	1,100	1,100
560400-0000	Capital Outlay	221	-	-	-
TOTAL DEPT EXPENDITURES		737,732	640,425	694,701	728,612

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

GENERAL FUND 100
 DEPT. 143
 ENGINEERING

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
City Engineer/Public Works Director	0.80	101,025	24,782	11,684	1,634	426	589	140,141
Associate Civil Engineer	0.875	87,877	17,163	12,779	1,460	410	1,861	121,550
Public Works Administrator	0.85	77,241	15,086	12,414	1,300	408	418	106,867
Associate Civil Engineer	0.875	76,126	14,868	6,395	1,197	364	1,691	100,641
Engineering Tech III	0.75	50,263	9,817	10,955	888	158	1,101	73,181
Sr. Admin Clerk	1.00	46,896	9,159	14,603	892	166	267	71,983
Associate Civil Engineer	0.50	48,974	9,565	7,307	816	229	1,063	67,955
Subtotal:	5.65	488,404	100,441	76,136	8,186	2,161	6,990	682,318
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt Life Insurance				1,354				1,354
GRAND TOTAL:	5.65	488,404	100,441	77,490	8,186	2,161	6,990	683,672

Note: Due to multiple divisions and projects throughout, several personnel are still full-time equivalent positions, but have been distributed in accordance with their duties and time.

Account Code (A)	2015	Brief Detail Description (E)
	Budget (D)	
520400	1,000	Advertising/Publications; Notice of Exemptions
521000	1,200	Custodial supplies (Annex and trailer)
521800	4,900	Telephone system; cellphones
522400	3,000	Professional consultant services, \$1,050; Assessment Apportionment, \$1,950; Solano County map check. **
522600	3,500	Alarm system, \$1,500 (Annex and trailer); HVAC maintenance contract, \$2,000
524200	400	CASQA (CA. Stormwater Quality Assn.) for access to manual updates; Dixon Tribune subscription; 2 PE license renewals
526000	800	Computer/voicemail maintenance and repairs, \$800
530200	100	Parking fees/bridge tolls; minor expenses for business meetings
531000	100	Mileage Reimbursement
531400	4,240	Copier Contract/Maintenance, \$3840; Map copier maintenance, \$400
531600	3,500	Paper for computer, plotter, map copier, copier toner, business cards, misc. supplies
531650	9,700	Software Maintenance and Annual licensing for: GIS - Solano Co., \$5,000; AutoCAD, \$2,500; ArcGIS, \$1,000; Streetsaver, \$1,200/year (two year grant)
535600	1,900	Misc. small tools, \$400; printing City standards, \$500 (reimbursable); County map recording fees, \$500; \$500 tri-folder (one-time)
535750	1,000	Training: CAD, pavement management, Map Act, Development fees and other engineering issues
535900	300	Steel-toed boots, safety vests/jackets and work gloves
536000	4,500	Electricity for Annex and Trailer
537500	1,750	Fuel for two (2) vehicles; pool car moved from 000
538000	1,950	Vehicle repairs/parts; pool car maintenance moved from 000
539000	1,100	Water service for Annex and trailer (Cal Water Service)
Total	44,940	

** Plan check fees, assessment apportionments and map checks are reimbursable from developer fees.

City of Dixon Budget FY2015

152 - PUBLIC WORKS PARKS & BUILDING MAINTENANCE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
511000-0000	Salaries/Wages	408,643	399,451	395,141	433,730
511100-0000	Salaries/Wages PT	500	10,562	17,873	17,592
511200-0000	Overtime	9,097	6,092	6,000	6,000
511300-0000	Standby	11,380	9,340	11,000	11,000
511900-0000	Separation Pay	9,614	-	-	-
512100-0000	Medicare	6,564	6,947	7,677	8,305
512200-0000	Retirement	76,486	71,604	66,683	84,940
512220-0000	PARS 403b Suppl. Retire Plan	24,586	24,535	24,538	24,538
512300-0000	Disability Insurance	1,810	1,667	1,861	1,967
512400-0000	Health Insurance	136,994	123,581	106,615	106,252
512500-0000	Unemployment Insurance	9,000	3,905	-	-
512600-0000	Worker's Comp Insurance	25,123	45,674	39,407	42,657
521000-0000	Bld/Site Maintenance	7,783	6,917	7,700	7,700
521000-0101	Bldg/Site Maintenance/Pool	1,954	407	-	-
521400-0000	Chemicals	1,430	993	13,000	12,000
521400-0101	Chemicals/Pool	18,356	23,195	12,000	13,000
521800-0000	Communications	4,727	5,411	6,990	5,000
521800-0101	Communications/Pool	151	346	160	250
522600-0000	Contr Servs - Non Professional	12,212	22,997	27,380	29,500
524000-0000	DMV Exams/Physicals	287	450	300	300
524200-0000	Dues/Subscriptions	13	-	160	160
525800-0000	Equip Rental	3,717	4,359	3,720	3,720
526000-0000	Equip Repairs/Maintenance	12,507	9,641	10,500	10,500
527200-0000	Hepatitis Shots	-	-	300	300
531000-0000	Mileage Reimbursement	39	-	-	-
531400-0000	Office Equip Maint/Rental	1,839	2,026	1,400	1,500
531600-0000	Office Supplies	510	216	650	650
531900-0000	Permits/Licenses/Fees	-	35	35	35
535500-0000	Small Tools	969	2,080	1,200	1,200
535600-0000	Special Supplies	41,442	31,206	43,400	43,000
535600-0101	Special Supplies/Pool	9,927	782	500	1,000
535600-0104	Special Supplies/Playgrnd Sfty	-	-	5,000	5,000
535600-0105	Special Supplies/Fence Repair	-	1,500	3,000	3,000
535600-1502	Special Supplies/CF Tree Grant	-	-	1,600	-
535750-0000	Training	450	1,245	1,200	1,500
535900-0000	Uniforms	3,798	5,434	5,000	5,500
536000-0000	Utilities	94,417	65,052	63,000	66,000
536500-0000	Utilities - Park Path Lights	3,123	3,083	3,500	3,500
537500-0000	Vehicle Fuel	19,449	18,502	20,000	20,000
538000-0000	Vehicle Maintenance	5,910	3,448	4,500	4,500
539000-0000	Water	90,877	75,652	124,600	110,000
560400-0000	Capital Outlay	72,520	81,568	21,400	115,000
TOTAL DEPT EXPENDITURES		1,128,204	1,069,900	1,058,990	1,200,796

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
Public Works Administrator	0.15	13,631	-	2,662	2,200	230	-	74	18,796
Parks & Bldg Maint Supervisor	1.00	69,958	-	13,664	14,603	1,226	317	6,582	106,350
Sr. Maintenance Worker	1.00	53,489	-	10,447	14,603	987	257	5,328	85,111
Maintenance Worker II	1.00	49,521	-	9,672	7,307	824	233	4,838	72,395
Maintenance Worker II	1.00	49,521	-	9,672	14,603	930	233	4,838	79,796
Maintenance Worker II	1.00	50,949	-	9,951	14,603	951	233	4,838	81,525
Maintenance Worker II	1.00	50,949	-	9,951	14,603	951	233	4,838	81,525
Maintenance Worker II	1.00	47,856	-	9,347	14,603	906	230	4,767	77,708
Maintenance Worker II	1.00	47,856	-	9,347	7,307	800	230	4,767	70,306
Subtotal:	8.15	433,730	-	84,712	104,430	7,803	1,967	40,869	673,512
Temporary Personnel									
	Hours								
Maintenance Worker I	515	-	8,796	114	-	128	-	894	9,932
Maintenance Worker I	515	-	8,796	114	-	128	-	894	9,932
Subtotal:	1,030	-	17,592	229	-	255	-	1,787	19,864
Other payroll costs:									
PERS Health Administration					1,822				1,822
Retirement Health Benefit & PARS 403b				24,538	-				24,538
Overtime		6,000				87			6,087
Stand-by pay		11,000				160			11,160
Subtotal:		17,000	-	24,538	1,822	247	-	-	43,606
GRAND TOTAL:	8.15	450,730	17,592	109,478	106,252	8,305	1,967	42,657	736,981

Account Code	2015	Brief Detail Description
	Budget	
521000	7,700	Prune, shape, and spray trees - City Hall & Hall Park parking lot, \$4,000; Misc. repairs @ pool, \$500; mats & custodial/building maintenance supplies @ MSC, \$200; electric & plumbing repairs \$3,000
521400	12,000	Fertilizer & weed program
521400-0101	13,000	Pool - Chemicals
521800	5,000	Two-way cellular phones (9); phones & fax line @ MSC
521800-0101	250	Phone at pool building
522600	29,500	Path light repairs, \$3,000; CDF contract, \$2,500; pest control, \$500 @ MSC; HVAC maintenance for MSC, Transportation Building, City Hall, & break room @ MSC, \$19,000; fire alarm break room @ MSC, \$2,500; 2 x yr. pool heater/pump maint. \$2,000
524000	300	Class B license - DMV renewal & physicals
524200	160	Annual dues for pesticide certification & pool operator certification
525800	3,720	Miscellaneous rental equipment; Port-a-Potty for Patwin, WIP, & Veteran's Parks (\$310/month)
526000	10,500	Parts to repair equipment including mowers, sweepers, tractors, vacuum cleaners, buffer, jacks, hoists and power tools; repairs for MSC office equipment
527200	300	Hepatitis shots
531400	1,500	Copier lease @ MSC.
531600	650	Copier/computer paper, print cartridges, business cards, office supplies
531900	35	Annual permits fees - CUPA program
535500	1,200	Small tools
535600	43,000	Sprinkler parts, trees, mulch, tennis ct. nets, rest room supplies, park signs, graffiti remover, path light parts, nuts, bolts, grease, parts, \$33,000; computer supplies @ MSC, \$500; first aid & eyewash kits, \$800; carpet & furniture cleaners, bathroom supplies, brooms, disinfectants, lightbulbs, ballasts, hardware, \$3,000; fire extinguisher service, \$300; Little League/Softball ballfield improvements/repairs \$5,400 (annual)
535600-0101	1,000	Pool - special supplies
535600-0104	5,000	Playground/pedestrian Safety - annually replenish wood chip landing material; replace damaged playground parts; replace park pathway tripping hazards
535600-0105	3,000	Shared Fence Repair Policy
535750	1,500	Training for pesticide exam, pool maintenance, playground safety, & tree mtc.
535900	5,500	Uniforms, jackets, and rain gear
536000	66,000	Electricity for ball fields, Stevens arena, tennis courts, and basketball court lights, gas/ electricity at pool facility, gas & electricity @ MSC; gas & electricity @ City Hall; solar credit applied in fall for previous year.
536500	3,500	Park path lights (six parks)
537500	20,000	Fuel for vehicles and equipment
538000	4,500	Parts to repair licensed vehicles
539000	110,000	Water for restrooms & irrigation (six parks) - \$86,000; pool facility - \$15,000; water @ MSC, City Hall - \$9,000.
560400	115,000	Capital purchases - see SS-2
Total	463,815	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)

Department #: 152
Department Name: PW - Parks & Building Maintenance

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	E	15-year old irrigation pump at Patwin Park	12,500	1	12,500
N	E	Accessibility lift for training pool	6,500	1	6,500
R	B	City Hall and Council Chambers Re-roof	96,000	1	96,000
					115,000

*Category:
 V = Vehicles
 F = Furniture/Fixtures
 E = Equipment
 B = Buildings



Public works personnel replenishing playground bark

City of Dixon Budget FY2015

153 - PUBLIC WORKS STREET & STORM DRAIN MAINTENANCE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
511000-0000	Salaries/Wages	208,557	204,162	187,438	190,868
511200-0000	Overtime	7,167	8,046	6,000	6,000
511300-0000	Standby	10,640	11,460	11,000	11,000
511900-0000	Separation Pay	6,468	-	-	-
512100-0000	Medicare	2,269	1,764	3,705	3,509
512200-0000	Retirement	39,226	37,020	31,067	37,278
512220-0000	PARS 403b Suppl. Retire Plan	9,710	9,690	9,694	9,694
512300-0000	Disability Insurance	1,045	1,005	1,002	928
512400-0000	Health Insurance	65,552	65,978	61,496	51,856
512600-0000	Worker's Comp Insurance	12,518	24,372	17,601	18,607
521400-0000	Chemicals	3,837	2,752	5,000	5,000
521800-0000	Communications	2,794	3,300	2,850	3,000
522600-0000	Contr Servs - Non Professional	18,626	2,703	11,000	10,000
524000-0000	DMV Exams/Physicals	-	237	260	500
524200-0000	Dues/Subscriptions	462	616	800	800
525800-0000	Equip Rental	605	912	1,000	1,000
526000-0000	Equip Repairs/Maintenance	4,404	2,580	4,000	4,000
527400-0000	Recycling	16,735	17,262	17,150	17,150
531600-0000	Office Supplies	436	1,030	900	900
531900-0000	Permits/Licenses/Fees	24,754	26,147	27,700	33,000
535500-0000	Small Tools	1,478	1,870	3,000	4,000
535600-0000	Special Supplies	18,890	21,149	22,500	27,500
535750-0000	Training	1,194	638	1,200	1,200
535900-0000	Uniforms	3,127	2,628	3,000	3,000
536000-0000	Utilities	45,386	44,487	51,500	51,500
537500-0000	Vehicle Fuel	11,727	11,993	11,000	11,000
538000-0000	Vehicle Maintenance	1,150	5,256	5,000	5,000
539000-0000	Water	7,371	6,539	11,000	11,000
560400-0000	Capital Outlay	108,603	130,990	-	12,500
TOTAL DEPT EXPENDITURES		634,730	646,587	507,863	531,790

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

GENERAL FUND 100
 DEPT. 153
 STREETS AND STORM DRAIN MAINTENANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Street Maint Supervisor	0.75	52,469	10,248	10,955	920	246	4,936	79,773
WW Maintenance Worker II	0.25	13,634	2,663	3,659	251	70	1,332	21,609
Sr. Maintenance Worker	0.75	40,117	7,835	10,955	741	201	3,996	63,844
Maintenance Worker II	1.00	47,856	9,347	14,603	906	181	4,767	77,659
Maintenance Worker II	0.75	36,792	7,186	10,955	692	230	3,575	59,430
Subtotal:	3.50	190,868	37,278	51,126	3,509	928	18,607	302,316
<i>Other payroll costs:</i>								
PERS Health Administration				730				730
Retirement Health Benefit & PARS 403b			9,694	-				9,694
Overtime		6,000			-			6,000
Stand-by pay		11,000			-			11,000
Subtotal:		17,000	9,694	730	-	-	-	27,424
GRAND TOTAL:	3.50	207,868	46,972	51,856	3,509	928	18,607	329,740

Account Code	2015	Brief Detail Description
	Budget	
521400	5,000	Chemicals for weed abatement; fertilizer/growth regulator
521800	3,000	Monthly service fee + replacement/repairs for Nextel phones (5) including standby
522600	10,000	Street light repairs (routine & knockdown), \$9,500; CDF crews, \$500.
524000	500	Class A/B licenses-DMW renewal fees/physicals; 4 employees
524200	800	Annual dues for pesticide certification, \$500; USA membership fee, \$300
525800	1,000	Grinder, lift truck, misc. equipment for median island maintenance
526000	4,000	Parts to repair non-licensed equipment including drainage pond pumps
527400	17,150	CalRecycle Beverage Container Grant (recycling promotions & litter abatement), \$5,150; Pro-rata cost for Dixon residents to recycle household hazardous waste at the Vacaville facility, \$12,000
531600	900	Copier/computer paper; print cartridges, business cards, misc. office supplies
531900	33,000	Annual DRCD fee/DRWJPA/Acquisition JPA, \$19,700; Solano Water Authority shared admin. Fee, \$3,300; Dept. of Water Resources, \$1,500; YSAQMD renewal fee permit No. P-12-07, \$500; State Water Resources Control Board fees, \$8,000
535500	4,000	Tools for street/sidewalk, rights-of-way, storm drains, and median island repairs, chainsaws, trimmers, pneumatic tools, leaf blowers, edgers, toppers, and grinding heads
535600	27,500	Concrete, traffic paint, gravel, rip rap rock, asphalt, signs, safety cones, bollards, reflectors, erosion control, cleaning heads, \$23,000; street light parts, \$2,000; Brochures & stencils for storm drain pollution education, \$500; \$2000 lift gate (one-time for Streets vehicle; total cost \$4,000 and is split with Fund 651-100)
535750	1,200	Training - pesticide application, traffic control & working in confined space
535900	3,000	Uniforms, jackets, & rain gear
536000	51,500	PG&E charges for street/parking lot lights, flashing beacons, lighted crosswalks, & traffic signals, \$50,000; Doyle Lane drainage pond pump, \$1,500
537500	11,000	Fuel for vehicles and equipment
538000	5,000	Parts to repair vehicles including vactor truck and pesticide truck
539000	11,000	Water - median islands, landscaping, park & ride lot, multi-modal & irrigation systems @ Doyle Lane Pond & Creekside
560400	12,500	Capital purchases - see form SS-2
Total	202,050	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)

Fund: General Fund
 Department #: 153
 Department Name: PW - Streets & Storm Drain MX

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	V	Replace 2001 Dodge Dakota Pickup truck - to be split 50% Fund 100.153/50% Fund 651	12,500	1	12,500
				Total	12,500

*Category:
 V = Vehicles
 F = Furniture/Fixtures
 E = Equipment
 B = Buildings

City of Dixon Budget FY2015

171 - RECREATION

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
511000-0000	Salaries/Wages	43,139	57,349	76,843	80,872
511100-0000	Salaries/Wages PT	21,298	16,524	8,908	8,486
511120-0000	Aquatics Personnel	84176+-115+	72,073	74,334	81,138
512100-0000	Medicare	2,307	2,239	2,575	2,683
512200-0000	Retirement	10,455	10,540	12,923	15,209
512210-0000	Retirement - PARS	5,611	6,335	1,082	1,165
512300-0000	Disability Insurance	377	370	366	370
512400-0000	Health Insurance	18,311	17,562	17,557	17,578
512500-0000	Unemployment Insurance	429	1,987	-	-
512600-0000	Worker's Comp Insurance	3,274	6,728	2,870	3,237
520400-0000	Advertising/Legal Notices/Pubs	173	593	500	500
521800-0000	Communications	934	864	900	500
524000-0000	Annual Exams/Physicals/Testing	-	-	-	660
524200-0000	Dues/Subscriptions	621	648	650	675
531000-0000	Mileage Reimbursement	455	402	600	500
531600-0000	Office Supplies	215	478	600	600
532600-0000	Playground/Spec Events	-	-	-	650
533600-0000	Rec - Aquatics	2,889	4,713	3,500	5,500
534500-0000	Fees - Administration	794	1,125	625	625
535600-0000	Special Supplies	177	-	1,000	1,000
535660-0000	Joint City/DUSD Perf. Arts	5,628	-	5,971	5,971
535750-0000	Training	659	1,351	1,000	1,000
TOTAL DEPT EXPENDITURES		117,747	201,881	212,802	228,919

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

GENERAL FUND 100
 DEPT. 171
 RECREATION

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
Recreation Supervisor	1.00	45,570	-	8,900	14,603	872	219	1,018	71,182
Recreation Manager	0.40	32,302	-	6,309	2,929	511	151	178	42,379
Subtotal:	1.40	77,871	-	15,209	17,532	1,383	370	1,195	113,561
Hours									
Aquatics Supervisor	520	-	6,386	83	-	93	-	145	6,707
Assistant Aquatics Supervisor	500	-	5,740	75	-	83	-	131	6,029
Swim Instructor/Guard	2,000	-	22,440	292	-	325	-	511	23,568
Lifeguard/Instructor	4,400	-	46,572	605	-	675	-	1,061	48,914
Sports Coordinator(s) soccer, basketball, softball	780	-	8,486	110	-	123	-	193	8,913
Subtotal:		-	89,624	1,165	-	1,300	-	2,041	94,130
<i>Other payroll costs:</i>									
PERS Health Administration/Sr. Mgmt Life Insurance					46				46
Overtime - Aquatics		3,001							3,001
Subtotal:		3,001	-	-	46	-	-	-	3,047
GRAND TOTAL:	1.40	80,872	89,624	16,374	17,578	2,683	370	3,237	210,738

Account Code	2015	Brief Detail Description
	Budget	
520400	500	Dixon Youth Basketball signs, Swim brochure, other promotions
521800	500	Cell Phones
524000	660	Annual Exams/Physicals/Testing
524200	675	ASCAP and BMI licensing fees
531000	500	Mileage for work related travel by the Recreation Manager & Supervisor
531600	600	General office supplies.
532600	650	Movie in the Park (1) - costs recovered by donations received in FY13 - 14.
533600	5,500	Aquatic supplies, lifeguard shirts and suits, visors, whistles, sunscreen, first aid supplies, AED equipment (\$2,000 - one-time), various pool related equipment purchased as needed.
534500	625	Fees - Administration (RecNet).
535600	1,000	Special supplies - not for pool (see #533600);
535660	5,971	Subsidy to Performing Arts Center Per MOU with District (3% annual increase)
535750	1,000	Training - Lifeguards hired by the City of Dixon are reimbursed for their training costs. Also, some non-aquatic staff are provided training in CPR.
Total	18,181	

City of Dixon Budget FY2015
172 - SENIOR MULTI-USE CENTER (SMUC)

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
511000-0000	Salaries/Wages	50,588	49,266	48,250	48,553
511100-0000	Salaries/Wages PT	8,946	7,240	10,231	11,507
512100-0000	Medicare	929	875	911	935
512200-0000	Retirement	9,560	8,761	8,114	9,483
512210-0000	Retirement - PARS	109	94	133	150
512300-0000	Disability Insurance	228	223	221	227
512400-0000	Health Insurance	5,475	4,384	4,378	4,388
512500-0000	Unemployment Insurance	1,024	-	-	-
512600-0000	Worker's Comp Insurance	398	548	319	529
520400-0000	Advertising/Legal Notices/Pubs	51	-	100	100
521000-0000	Bld/Site Maintenance	4,312	4,147	5,500	5,000
521800-0000	Communications	2,255	2,290	2,500	2,000
522600-0000	Contr Servs - Non Professional	1,479	1,434	1,560	1,600
526000-0000	Equip Repairs/Maintenance	392	-	-	-
531000-0000	Mileage Reimbursement	266	212	250	200
531600-0000	Office Supplies	455	379	500	500
534500-0000	Fees - Administration	268	186	110	300
535520-0000	S/MUC Donations Expensed	98	-	-	-
535550-0000	Special Events	258	757	1,000	1,500
535600-0000	Special Supplies	272	158	-	500
536000-0000	Utilities	5,033	-	-	-
536001-0000	Utilities: Electricity	-	1,800	1,650	1,800
536002-0000	Utilities: Gas	-	1,407	1,350	1,350
539000-0000	Water	942	865	700	1,000
560400-0000	Capital Outlay	4,703	-	65,000	-
TOTAL DEPT EXPENDITURES		98,040	85,025	152,778	91,622

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

GENERAL FUND 100
 DEPT. 172
 SENIOR MULTI-USE CENTER (SMUC)

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
Recreation Manager	0.60	48,553	-	9,483	4,388	768	227	267	63,686
Temporary Personnel	Hours								
Building Monitor	1,160	-	11,507	150	-	167	-	262	12,086
GRAND TOTAL:	0.60	48,553	11,507	9,633	4,388	935	227	529	75,772

Account Code	2015	Brief Detail Description
	Budget	
520400	100	Miscellaneous promotional material
521000	5,000	Cleaning supplies,maintenance & repairs, HVAC repair & maintenance contract
521800	2,000	Telephone (local and long distance) for three offices, one cell phone; DSL and firewall
522600	1,600	Alarm contract for the Senior/Multi-Use Center, Pest Control
531000	200	Mileage reimbursement for work related travel
531600	500	General office supplies
534500	300	Fees Administration - RecNet
535550	1,500	Supplies for senior citizen special events/trips. \$500 cost recovery paid by participants of trips.
535600	500	Supplies for senior citizen activities.
536001	1,800	Utilities: Electricity
536002	1,350	Utilities: Gas
539000	1,000	Water
Total	15,850	

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Dixon Police

The Dixon Police Department's primary responsibilities include responding to requests for emergency and non-emergency police service, offender apprehension, crime deterrence, case investigation, evidence gathering, traffic enforcement and investigation, and maintenance of order within the community.



The quality of life and low violent crime rate experienced in Dixon can be greatly attributed to the service provided by the Police Department. Police employees share a commitment to a 24 hour, seven day a week (holidays included), 365 days a year endeavor to insure that citizens can live and work here safely.

Dixon Police Department Mission

To be an exemplary, model police department that is responsive, progressive, and service oriented. The Dixon Police Department will be known for its ability to provide quality programs that adapt to changing community needs.

Current Year – 2014 – Department Accomplishments

- Improved school safety through training alongside school district staff
- Purchased “load-bearing” vests, through grant funding, to improve physical health of police officers
- Implemented a graffiti abatement program with support from Kiwanis and Recology.
- Enhanced technology through the installation of new MDC (Mobile Data Computers) in department vehicles
- Obtained grant funding to enhance Distracted Driver enforcement program
- Conducted a “team building” workshop for department command staff at no cost to the City; fully funded by POST



Budget Year – 2015 – Department Work Plan/Goals

- Enhance department staff training
- Add additional technology – license plate readers, dash cameras, fingerprint readers
- Improve the condition of the Police Department facility

City of Dixon Budget FY2015

161 - POLICE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
511000-0000	Salaries/Wages	1,846,756	1,692,646	2,043,636	2,023,348
511000-1004	Salaries & Wages/CHRP	56,172	53,780	-	-
511000-1005	Salaries & Wages/SolNET	66,549	56,551	-	-
511100-0000	Salaries/Wages PT	29,098	16,538	17,242	17,242
511200-0000	Overtime	100,151	129,934	90,000	90,000
511200-1004	Overtime - CHRP	4,056	4,765	-	-
511200-1005	Overtime - SolNET	5,191	8,848	-	-
511210-0000	Reimbursable Overtime	9,116	23,168	10,000	10,000
511300-0000	Standby	8,772	10,813	11,500	11,500
511300-1005	Standby - SolNET	3,756	1,820	-	-
511500-0000	Physical Fitness	-	10,856	17,640	15,240
511500-1004	Physical Fitness/CHRP	-	1,440	-	-
511600-0000	Uniform Allowance	18,831	17,740	24,203	23,350
511600-1004	Uniform Allowance - CHRP	845	850	-	-
511600-1005	Uniform Allowance - SolNET	850	850	-	-
511900-0000	Separation Pay	74,190	103,151	-	-
512100-0000	Medicare	30,021	29,193	36,657	36,778
512100-1004	Medicare - CHRP	1,056	984	-	-
512100-1005	Medicare - SolNET	1,102	1,000	-	-
512200-0000	Retirement	638,290	486,145	586,237	634,445
512200-1004	Retirement - CHRP	21,811	19,089	-	-
512200-1005	Retirement - SolNET	25,001	19,542	-	-
512210-0000	Retirement - PARS	368	215	-	-
512300-0000	Disability Insurance	9,137	7,746	9,417	9,413
512400-0000	Health Insurance	296,290	275,440	337,011	348,788
512400-1004	Health Insurance - CHRP	10,409	7,037	-	-
512400-1005	Health Insurance - SolNET	12,065	11,035	-	-
512401-0000	Retiree Health	-	-	-	5,942
512600-0000	Worker's Comp Insurance	88,230	130,533	107,012	103,685
512600-1004	Worker's Comp Ins. - CHRP	3,147	382	-	-
512600-1005	Worker's Comp Ins. - SolNET	3,524	327	-	-
520400-0000	Advertising/Legal Notices	-	45	-	-
521000-0000	Bld/Site Maintenance	16,849	23,420	19,000	19,000
521800-0000	Communications	75,610	75,448	93,700	102,300
522400-0000	Consultants - Professional	-	-	-	5,000
523000-0000	Contract Serv - Animal Control	107,587	127,758	152,039	152,000
523600-0000	Contractual/Co. Booking Fees	-	3,187	-	-
524000-0000	DMV Exams/Physicals	1,689	1,689	-	-
524200-0000	Dues/Subscriptions	1,060	970	1,000	1,200
526000-0000	Equip Repairs/Maintenance	1,093	2,393	2,000	2,000
526800-0000	Firing Range Supplies	7,382	4,108	-	2,000
527200-0000	Hepatitis Shots	55	110	-	-
528800-0000	Investigations	16,588	15,560	12,000	12,000
529000-0000	K-9 Unit Expense	-	2,366	10,000	-
529400-0000	Lease Purchase Payments	122,816	132,677	145,000	148,400
530200-0000	Meetings/Seminars	1,079	1,552	500	1,500
531200-0000	Neighborhood Watch	-	-	500	500
531210-0000	Volunteer Programs - Cadets	174	82	1,500	1,500
531400-0000	Office Equip Maint/Rental	133	554	500	6,600
531600-0000	Office Supplies	6,355	12,581	13,000	13,000

City of Dixon Budget FY2015

161 - POLICE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
531650-0000	Office Supplies/Software	-	-	4,020	3,000
532200-0000	Physical Fitness Program	15,460	640	2,500	2,500
532200-1004	Physical Fitness Program - CHRP	1,380	-	-	-
535600-0000	Special Supplies	10,009	13,211	7,500	9,500
535750-0000	Training	1,259	2,272	-	4,000
535850-0000	Training - POST	11,064	25,206	15,000	15,000
535900-0000	Uniforms	2,704	1,274	12,180	2,000
536000-0000	Utilities	27,492	-	-	-
536001-0000	Utilities - Electric	-	4,818	5,000	2,500
536002-0000	Utilities - Gas	-	3,112	3,000	3,000
537500-0000	Vehicle Fuel	53,914	65,323	64,000	64,000
538000-0000	Vehicle Parts/Maintenance	2,989	5,692	5,000	5,000
539000-0000	Water	3,438	3,541	3,000	4,000
540800-1201	Youth Programs - ATOD	-	-	-	4,608
541000-0000	Youth Services/Supplies	-	-	-	500
560400-0000	Capital Outlay	499	-	86,900	13,000
TOTAL DEPT EXPENDITURES		3,853,459	3,652,008	3,949,394	3,929,338

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

GENERAL FUND 100
 DEPT. 161
 POLICE

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 521600	Total Employee
PERMANENT EMPLOYEES:									
Police Chief	1.00	138,109	-	46,870	7,307	2,109	609	7,335	202,337
Police Captain*	1.00	111,491	-	37,837	14,603	1,828	496	5,979	172,234
Police Captain*	1.00	108,885	-	36,952	7,841	1,693	496	5,979	161,847
Police Sergeant	1.00	80,658	-	32,213	11,051	1,330	372	4,489	130,113
Police Sergeant	1.00	76,858	-	30,695	11,051	1,275	372	4,489	124,740
Police Officer	1.00	71,524	-	28,565	15,671	1,264	316	3,804	121,144
Police Officer	1.00	70,889	-	28,311	15,671	1,255	316	3,804	120,246
Police Officer	1.00	70,084	-	27,990	15,671	1,243	316	3,804	119,108
Police Officer	1.00	68,474	-	27,347	13,571	1,190	316	3,804	114,701
Police Officer	1.00	71,694	-	28,633	6,791	1,138	316	3,804	112,375
Police Officer	1.00	68,474	-	27,347	11,051	1,153	316	3,804	112,144
Police Officer	1.00	68,304	-	27,279	11,051	1,151	316	3,804	111,904
Police Sergeant	1.00	69,785	-	27,870	7,841	1,126	322	3,878	110,820
Police Sergeant	1.00	79,609	-	17,010	7,841	1,268	361	4,349	110,438
Police Sergeant	1.00	68,642	-	14,667	7,841	1,109	316	3,813	96,388
Police Officer	1.00	68,474	-	27,347	7,841	1,107	316	3,804	108,888
Police Officer	1.00	66,727	-	26,649	7,841	1,081	308	3,713	106,319
Police Officer	1.00	62,223	-	13,295	13,571	1,099	293	3,537	94,018
Police Officer	1.00	60,704	-	12,971	15,671	1,107	273	3,286	94,011
Police Officer	1.00	54,970	-	21,953	11,051	957	260	3,129	92,320
Police Officer	1.00	56,482	-	12,069	15,671	1,046	273	3,286	88,826
Police Officer - Vacant	1.00	56,598	-	6,509	15,671	1,048	253	3,055	83,133
Police Officer - Vacant	1.00	56,598	-	6,509	15,671	1,048	253	3,055	83,133
Police Officer - Vacant	1.00	56,598	-	6,509	15,671	1,048	253	3,055	83,133
Police Officer	1.00	58,347	-	6,710	6,791	944	262	3,153	76,207
Admin. Assistant	1.00	53,770	-	10,502	14,603	991	258	312	80,437
CSO II	1.00	50,533	-	12,396	11,051	893	227	1,056	76,156
CSO II	1.00	51,692	-	12,680	6,791	848	227	1,056	73,294
CSO II - Vacant	1.00	39,789	-	9,761	15,671	804	192	890	67,107
Records Clerk	1.00	44,953	-	8,780	7,307	758	212	256	62,265
Subtotal:	30.00	2,061,938	-	634,221	345,720	34,911	9,413	103,583	3,189,786
Temporary Personnel									
Admin Clerk	960	-	17,242	224	-	250	-	102	17,818
Other payroll costs:									
PERS Health Administration/Sr. Mgmt Life Insurance					3,068				3,068
Retirement Health Benefit					5,942				5,942
Overtime		90,000				1,305			91,305
Reimbursable OT		10,000				145			10,145
Stand-by Pay		11,500				167			11,667
Subtotal:		111,500	-	-	9,009	1,617	-		122,126
GRAND TOTAL:	30.00	2,173,438	17,242	634,445	354,729	36,778	9,413	103,685	3,329,730

*Police Captain positions are currently underfilled by Police Lieutenants.

161 - POLICE

OPERATING EXPENSES SUMMARY SHEET

Account Code	2015	Brief Detail Description
	Budget	
521000	19,000	Building/Site Maintenance: HVAC, \$7,900; Pest Control, \$600; Electrical, \$1,500; Equip repair, \$4,500; Fire Sprinkler System Inspection, \$3,000; Tree Maintenance \$1,000, Generator Inspection, \$500
521800	102,300	Communications: Line Charges AT&T, Solano Dispatch, \$77,000; Clerts Solano Co., \$4,000; Verizon Cellular phones, \$4,000; High-Speed Internet, \$1,200; Solano County Communications, \$3,100; MDC licensing, CAD/RMS, \$13,000
522400	5,000	Contract Services Professional - for Property Room/Evidence Audit (not annual)
523000	152,000	Annual Contract Animal Shelter MOU estimated costs; County charges for animal shelter facility building
524200	1,200	Dues & Subscriptions:
526000	2,000	Equipment maintenance: Vehicle Fire Extinguishers, \$500; Radio Repair, \$500; Printers/Computer Repairs, \$1,000
526800	2,000	Firing Range Supplies, ammo
528800	12,000	Investigations: Sexual assault Exams, \$4,000; Fingerprints, \$1,500; Blood Alcohol/Drug Exams, \$2,500; ID-Kits, \$250; Drug Kits, \$150; Med Reports, \$100; Transcription, \$500, Image-ware, \$2,000; Livescan, \$1,000
529400	148,400	Solano County Veh lease program (18 vehicles) \$148,400
530200	1,500	Meetings and Seminars: County Chiefs Mtg., Commanders, Special Mtgs
531200	500	Neighborhood Watch Supplies
531210	1,500	Supplies for Volunteer programs and Cadet program
531400	6,600	Office Equipment Maintenance, copy machine lease \$6,600 (moved from 529400)
531600	13,000	Office Supplies: Paper \$4,000; Dept Forms \$1,000; Year Tabs/Files \$800; Calendars \$100; Citations \$2,100; Writing Supplies \$1,700; Computer Discs/Printer Cart \$550; Letterhead \$1,500; Toner \$500; Misc Supp \$750
531650	3,000	Software maintenance: Code Compliance - ILEMS Annual Maintenance
532200	2,500	Officers are tested bi-annually; test proctor costs \$2,500
535600	9,500	Special Supplies: Computer Software/Misc Equip \$6,020; Business Cards \$500; DMV Guides \$100; Crime Scene Supplies \$1,000; Flares \$800; OC Spray \$80; Batteries \$150; Latex Gloves \$350; printing \$500
535750	4,000	Non-POST Training: Ca. Police Chiefs Conference, Liability Training, Non-Sworn Training
535850	15,000	POST - Reimbursed Training: Peace Officer Training for regular officers and reserves. Approx. 95% of Cost may be subject to reimbursement depending on State Budget resolution.
535900	2,000	Vests, batons, and other non-allowance type uniform items
536001	2,500	Utilities - Electric
536002	3,000	Utilities - Gas
537500	64,000	Vehicle Expense Fuel
538000	5,000	Parts Vehicle: Maintenance/Repair \$4,500; Car Wash \$500
539000	4,000	Cal Water Service
541000	500	Youth Services/Supplies
540800-1201	4,608	ATOD Program
560400	13,000	Capital Outlay/Equipment & Buildings: (See Form SS-2 for Details)
Total	599,608	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)

Department #: 161
Department Name: Police

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	B	Paint and repair for the exterior of the police department building	13,000	1	13,000
					13,000

*Category:
 V = Vehicles
 F = Furniture/Fixtures
 E = Equipment
 B = Buildings

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Fire

The Fire Department is responsible for fire prevention, suppression and inspection functions required by the City. The Department also provides emergency medical response at the Advanced Life Support level. The Fire Department includes a Volunteer Firefighter Program.

Our vision is to accomplish our mission by delivering exceptional Public Education and Fire Prevention Programs, as well as maintaining an effective state of readiness to respond and render the highest level of fire and emergency services to our citizens.

Fire Department Mission

Our Mission is to proudly serve, protect and enhance the safety of the community and our citizens.

Current Year – 2014 – Department Accomplishments

- Purchased new front line engine, completed outfitting internally, sold reserve engine
- Received SAFER Grant for Volunteer Retention and Recruitment
- Received SAFER Grant for three Career Firefighters
- Conducted three Fire Control 3 Classes and hosted National Fire Academy Leadership
- Conducted Driver/Operator 1A & 1B Classes
- Received FEMA funding for and trained seven team members for Rescue Systems 2 Training
- Two additional staff received Strike Team Leader Training



Budget Year – 2015 – Department Work Plan/Goals

- Present Complete rewrite of Emergency Operations Plan to City Council
- Conduct Emergency Operations Center tabletop exercise with City Staff
- Develop succession planning within the fire department for anticipated future retirements
- Pursue FEMA Grant Funding for Communications Upgrades
- Conduct Captain's test
- Continue Multi-Agency Training
- Update Company Performance Standards within the training plan
- Improve Fire Investigation Program
- Evaluate Fire Dispatch Services
- Conduct Volunteer Firefighter Recruitment



City of Dixon Budget FY2015

166 - FIRE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
511000-0000	Salaries/Wages	1,566,115	1,690,064	1,779,696	1,780,668
511000-1108	Salaries & Wages/FEMA SAFER	-	-	154,956	192,242
511200-0000	Overtime	346,048	192,985	138,141	115,000
511210-0000	Reimbursable Overtime	1,113	138,143	-	-
511220-0000	FLSA Overtime	27,382	33,976	34,709	34,493
511300-0000	Standby	25,340	29,520	28,840	28,840
511400-0000	Volunteer Pay	12,794	6,849	14,000	5,000
511400-1107	Volunteer Pay - FEMA SAFER Grant	-	-	36,500	36,500
511500-0000	Physical Fitness	-	13,905	34,200	32,400
511500-1108	Physical Fitness/FEMA SAFER	-	-	-	5,400
511600-0000	Uniform Allowance	15,300	2,550	2,550	2,550
512100-0000	Medicare	28,471	30,451	37,582	35,935
512100-1108	Medicare/FEMA SAFER	-	-	-	3,186
512200-0000	Retirement	369,663	427,003	455,199	472,113
512200-1108	Retirement/FEMA SAFER	-	-	35,988	22,729
512300-0000	Disability Insurance	7,326	7,731	8,267	8,382
512300-1108	Disability Insurance/FEMA SAFER	-	-	720	942
512400-0000	Health Insurance	242,938	234,256	271,680	266,657
512400-1108	Health Insurance/FEMA SAFER	-	-	25,830	22,112
512410-0000	Health Insurance - Volunteer	7,265	7,643	9,000	9,000
512600-0000	Worker's Comp Insurance	88,733	155,943	126,524	131,089
512600-1108	Worker's Comp Ins./FEMA SAFER	-	-	10,905	14,617
521000-0000	Bld/Site Maintenance	20,061	26,551	25,200	25,200
521800-0000	Communications	83,176	74,316	76,000	79,500
521800-0209	Communications - Emp Stipend	-	-	-	4,587
522400-0000	Consultants - Professional	2,569	2,469	3,000	3,850
523150-0000	Contract Services	3,400	3,400	3,400	3,400
523400-0000	Contract Services - Temp	-	-	1,607	-
524000-0000	DMV Exams/Physicals	3,091	903	-	1,500
524000-1107	DMV Exams/Phys - FEMA SAFER Grant	-	-	12,000	-
524200-0000	Dues/Subscriptions	5,254	5,034	5,545	5,900
525600-0000	EMS Supplies	20,600	22,911	19,500	23,000
526000-0000	Equip Repairs/Maintenance	23,381	21,099	27,755	23,655
526000-1105	Equip Maint -Fire Academy	-	-	-	5,300
526000-1106	Equip Maint - Hosted Training	-	-	6,390	-
527200-0000	Hepatitis Shots	-	-	500	500
529400-0000	Lease Purchase	25,912	31,881	40,200	40,200
530200-0000	Meetings/Seminars	1,540	2,931	2,900	2,900
531000-0000	Mileage Reimbursement	-	-	100	-
531400-0000	Office Equip Maint/Rental	-	-	3,300	3,300
531600-0000	Office Supplies	5,697	4,409	4,900	4,900
532000-1107	Volunteer Recruiting - FEMA SAFER	-	-	5,000	-
533400-0000	Public Education	1,759	1,104	2,950	2,950
535500-0000	Small Tools	19	658	1,000	1,000
535600-0000	Special Supplies	44,785	39,030	41,900	60,900
535600-1103	Special Supplies/Donations	412	11,656	6,432	-
535600-1104	Special Supplies - EOC	-	-	-	1,500
535600-1107	Special Supp- FEMA SAFER Grant	-	-	21,500	-
535750-0000	Training	22,722	14,092	13,000	15,500
535750-1104	Training - EOC	-	-	-	500

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
535750-1106	Training - Hosted Training	28,820	12,580	49,400	40,000
535900-0000	Uniform	5,773	24,045	8,300	9,750
535900-1103	Uniforms/Donations	-	1,000	-	-
535900-1107	Uniforms - Volunteer FEMA SAFER	-	-	2,500	-
536000-0000	Utilities	26,532	-	-	-
536001-0000	Utilities - Electric	-	7,687	2,000	2,000
536002-0000	Utilities - Gas	-	4,995	4,500	4,500
537500-0000	Vehicle Fuel	31,150	37,826	29,000	37,500
538000-0000	Vehicle Maintenance	10,774	18,653	11,800	19,550
538500-0000	Vehicle Parts	14,660	14,279	15,000	12,000
539000-0000	Water	526	1,118	1,500	1,800
560400-0000	Capital Outlay	101,502	637,466	13,233	-
560400-1102	Capital Outlay - FEMA 2012	305,601	8,275	41,234	-
TOTAL DEPT EXPENDITURES		3,528,205	4,001,388	3,717,333	3,656,997

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

GENERAL FUND 100
 DEPT. 166
 FIRE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Fire Chief	1.00	133,544	38,004	14,603	2,148	622	9,659	198,581
Fire Division Chief	1.00	122,655	30,980	14,603	1,990	541	8,397	179,166
Fire Division Chief	1.00	122,195	30,864	14,603	1,984	541	8,397	178,584
Fire Captain	1.00	102,959	27,233	7,841	1,607	425	6,593	146,657
Fire Captain	1.00	89,952	23,792	15,671	1,532	425	6,593	137,965
Fire Captain	1.00	89,952	23,792	7,841	1,418	425	6,593	130,021
Fire Engineer	1.00	82,152	21,729	15,671	1,418	383	5,945	127,299
Fire Engineer	1.00	81,432	21,539	15,671	1,408	383	5,945	126,378
Fire Engineer	1.00	81,432	21,539	15,671	1,408	383	5,945	126,378
Fire Engineer	1.00	79,992	21,158	15,671	1,387	383	5,945	124,536
Fire Engineer	1.00	81,432	21,539	7,841	1,294	383	5,945	118,435
Fire Engineer	1.00	81,432	21,539	7,841	1,294	383	5,945	118,435
Fire Fighter/Paramedic	1.00	78,660	20,806	15,671	1,368	370	5,735	122,608
Fire Fighter/Paramedic	1.00	77,220	20,425	15,671	1,347	370	5,735	120,767
Fire Fighter/Paramedic	1.00	80,100	21,186	7,841	1,275	370	5,735	116,507
Fire Fighter/Paramedic	1.00	80,100	21,186	7,841	1,275	370	5,735	116,507
Fire Fighter/Paramedic	1.00	80,100	21,186	7,841	1,275	370	5,735	116,507
Fire Fighter/Paramedic	1.00	69,591	16,575	11,051	1,169	332	5,155	103,873
Fire Fighter	1.00	71,772	18,984	15,671	1,268	336	5,211	113,241
Fire Fighter	1.00	64,787	15,430	15,671	1,167	295	4,570	101,919
Public Safety Admin. Manager	1.00	64,652	12,627	14,603	1,149	293	354	93,678
Fire Fighter/Paramedic - Ltd	1.00	65,881	7,576	11,051	1,116	314	4,872	90,810
Fire Fighter/Paramedic - Ltd	1.00	65,881	7,576	5,531	1,035	314	4,872	85,210
Fire Fighter/Paramedic - Ltd	1.00	65,881	7,576	5,531	1,035	314	4,872	85,210
Subtotal:	24.00	2,013,753	494,842	287,497	33,368	9,324	140,485	2,979,268
Other payroll costs:								
PERS Health Administration/Sr. Mgmt Life Insurance				1,272				1,272
Overtime		115,000			1,668			116,668
FLSA OT		34,000			493			34,493
Stand-by pay		28,840			418			29,258
Volunteer Pay and Health		41,500		9,000	3,175		5,222	58,897
Subtotal:		219,340	-	10,272	5,753	-	5,222	240,588
GRAND TOTAL:	24.00	2,233,093	494,842	297,769	39,122	9,324	145,707	3,219,855

Account Code	2015	Brief Detail Description
	Budget	
521000	25,200	Maint. of apparatus roll-up doors, man-doors, HVAC maint. contract, carpet & upholstery cleaning & repairs, lighting lamps & ballasts, gen-set permit fees & service, mats, rags, cleaning supplies, miscellaneous repairs.
521800	79,500	Fire dispatch contract, leased phone lines, County radio use fee, telephone & cell service, mobile data computers terminal service
521800-0209	4,587	Employee stipends for personal cell service
522400	3,850	Medical Director consulting for ALS services (increase for new paramedic hires), including annual medical malpractice insurance, consulting services for grant development
523150	3,400	City annual membership fee for Solano Co. Haz Mat Team - provides response for Haz Mat calls at no additional cost to City - per Council authorization 12/08
524000	1,500	Annual Physicals for personnel; physicals for new-hires are in Dept. 115
524200	5,900	Dues & subscriptions to Chief's & Firefighter's Assns. & regulatory code updates
525600	23,000	Medications, IV's, electrodes, bandages, oxygen masks, gloves, oxygen, misc. EMS equipment & bio-hazard disposal contract for fire & police. Increase due to supplying additional unit with ALS supplies.
526000	23,655	Annual ladder test, defib batteries, calibration of defibs, SCBA fit testing, radio equipment, maint. contracts on records mgmt. system, bi-annual breathing apparatus & cylinder maintenance
526000-1105	5,300	Equip Maint -Fire Academy: SCBA mask repairs, extrication equipment annual maintenance
527200	500	Hepatitis B shots for personnel
529400	40,200	Emergency response vehicle leases through Solano Co. for Chief & Div. Chiefs
530200	2,900	Leadership seminars & meetings, Fire Prevention Officer seminars & meetings, & Management seminars & meetings.
531400	3,300	Office Equip Maint/Rental - Caltronics Copier
531600	4,900	Office supplies, prevention inspection forms & supplies
533400	2,950	Public education materials; handouts, brochures, posters, safety videos, Juvenile Firesetter materials, Fire Prevention Day open house supplies
535500	1,000	Misc. small tools & fire investigation equipment
535600	60,900	Map updates, replacement of turnouts, protective equipment, EOC supplies, hose replacement, computers & software, EOC supplies, technical rescue equipment, replacement of structure boots, purchase 1 MDT, Large Diameter Hose replacement of 30 lengths @ \$500 each (One-time)
535600-1104	1,500	Special Supplies - EOC; EOP copies and supplies for distribution
535750	15,500	EMS training program, technical rescue training, fire service training, prevention training, training supplies. Firehouse software training for major changes in software system.
535750-1104	500	Training - EOC
535750-1106	40,000	Training - Hosted Training
535900	9,750	Uniform maint.-shifts, hats, pants, badges, brass; replacement safety boots, volunteer uniforms.

Account Code	2015	Brief Detail Description
	Budget	
536001	2,000	Utilities - Electric
536002	4,500	Utilities - Gas
537500	37,500	Fuel expense for fire apparatus and other emergency response vehicles
538000	19,550	Opacity tests, smog tests, tows, flats, brake inspections, body & paint repairs, misc. maint.
538500	12,000	Parts for annual services, tires, lights, batteries, switches, glass, hardware, valve kits, seals, etc.
539000	1,800	DSWA water
Total	437,142	

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General Fund

Sub Funds

**CITY OF DIXON
BUDGET OVERVIEW
SPECIAL FUNDS - GENERAL FUND SUB**

FUND	CONTINGENCY	COUNCIL DISCRETIONARY FUND	RECREATION	PLANNING AGREEMENTS
	101	102	103	190
FY 2014 SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES				
BEGINNING FUND BALANCE July-2013	1,970,603	179,932	-	12,196
ESTIMATED				
REVENUE	2,674	10,600	46,018	223
TRANSFERS	-	-	8,802	-
REVENUE & TRANSFERS	2,674	10,600	54,820	223
EXPENDITURES	350,000	41,200	54,821	20,361
ESTIMATED ENDING FUND BALANCE	1,623,277	149,332	-	(7,942)
FY 2015 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE July-2014	1,623,277	149,332	-	(7,942)
ADOPTED				
REVENUE				
REVENUES	-	14,268	45,000	-
INTEREST EARNINGS	2,680	1,000	-	-
TRANSFERS	-	375,000	7,236	-
REVENUE AND TRANSFERS	2,680	390,268	52,236	-
AVAILABLE RESOURCES	1,625,957	539,600	52,236	(7,942)
APPROPRIATIONS	375,000	375,000	52,236	-
ESTIMATED ENDING FUND BALANCE	1,250,957	164,600	-	(7,942)
ESTIMATED BEGINNING FUND BALANCE July-2015	1,250,957	164,600	-	(7,942)

CITY OF DIXON
BUDGET OVERVIEW
SPECIAL FUNDS - GENERAL FUND SUB

FUND	EQUIPMENT REPLACEMENT 820	BUILDING RESERVE 830	INFRASTRUCTURE RESERVE 831	PERS STABILIZATION 840	Total
FY 2014					
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES					
BEGINNING FUND BALANCE July-2013	512,058	165,745	100,298	-	2,940,833
ESTIMATED					
REVENUE	-	30,850	559	-	90,924
TRANSFERS	46,765	-	50,000	64,518	170,085
REVENUE & TRANSFERS	46,765	30,850	50,559	64,518	261,009
EXPENDITURES	56,200	55,000	-	-	577,582
ESTIMATED ENDING FUND BALANCE	502,623	141,595	150,857	64,518	2,624,261
FY 2015					
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE July-2014	502,623	141,595	150,857	64,518	2,624,261
ADOPTED					
REVENUE					
REVENUES	-	500	-	-	59,768
INTEREST EARNINGS	2,500	-	500	-	6,680
TRANSFERS	-	-	50,000	-	432,236
REVENUE AND TRANSFERS	2,500	500	50,500	-	498,684
AVAILABLE RESOURCES	505,123	142,095	201,357	64,518	3,122,945
APPROPRIATIONS	25,000	109,000	-	-	936,236
ESTIMATED ENDING FUND BALANCE	480,123	33,095	201,357	64,518	2,186,709
ESTIMATED BEGINNING FUND BALANCE July-2015	480,123	33,095	201,357	64,518	2,186,709

City of Dixon Budget FY2015
Fund 101 - General Fund Contingency Fund

Account	Description	2012 Actual	2013 Actual	2014 Adopted	2014 Budget	2015 Budget
-000-461600-0000	Interest Earned	8,999	4,780	-	2,674	2,680
-000-470100-0000	Unrealized Gain GASB 31	(1,524)	(5,664)	-	-	-
		7,476	(885)	-	2,674	2,680
-000-597102-0000	Transfer to Council Discretionary Fund 102	-	-	-	-	375,000
-000-591331-0000	Transfer to Water Fund 331	-	-	350,000	350,000	-
		-	-	350,000	350,000	375,000
FUND REVENUE		7,476	(885)	-	2,674	2,680
FUND EXPENDITURES		-	-	350,000	350,000	375,000

The General Plan needs to be updated with estimates ranging from \$500,000 to \$1,000,000. Insufficient funds available in Fund 102, necessitates transfer. An additional amount will be included in the 2015-16 budget.

City of Dixon Budget FY2015
FUND 102 - COUNCIL DISCRETIONARY FUND

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
.000-421300-0000	Building Permits - Gen'l Plan	19,343	15,843	10,000	14,268
.000-461600-0000	Interest Earned	810	433	400	1,000
.000-470100-0000	Unrealized Gain GASB 31	(69)	(482)	-	-
.000-490101-0000	Transfer from GF Contingency	-	-	-	375,000
		20,084	15,794	10,400	390,268
<hr/>					
.132-522400-0000	Consultants	-	-	41,200	375,000
.132-524200-0000	Dues/Subscriptions	600	-	-	-
		600	-	41,200	375,000
<hr/>					
	FUND REVENUE	20,084	15,794	10,400	390,268
	FUND EXPENDITURES	600	-	41,200	375,000

102-132 General Plan Update

Note: Consultant costs in FY 2013-14 for Housing Element of General plan Update

The General Plan needs to be updated with estimates ranging from \$500,000 to \$1,000,000. Insufficient funds available in Fund 102, necessitates transfer from General Fund Contingency. An additional amount will be included in the 2015-16 budget.

City of Dixon Budget FY2015

FUND 103 - RECREATION

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-433650-0000	Rec - Adult Softball	14,557	12,227	15,400	11,000
-000-433660-0000	Adult Soccer	46	68	-	-
-000-433811-0000	Rec - Basketball - Youth	23,621	23,464	24,000	24,000
-000-433837-0000	Rec - Day Camp	340	1,250	-	-
-000-433845-0000	Rec - Fitness	16,087	7,618	7,500	3,000
-000-433860-0000	Rec - General Interest	1,359	6,065	3,500	3,000
-000-433910-0000	Rec - Soccer	420	2,852	3,000	-
-000-433915-0000	Rec - Teen Activities	1,285	1,565	1,000	-
-000-433920-0000	Rec - Tennis Lessons	2,394	1,694	600	1,500
-000-433925-0000	Rec - Volleyball - Drop-ins	2,816	2,590	2,000	1,500
-000-433995-0000	Scholarship Offset	-	-	(800)	1,000
-000-461600-0000	Interest Earned	46	12	-	-
-000-470100-0000	Unrealized Gain GASB 31	(79)	(2)	-	-
-000-490100-0000	Transfer from General Fund	-	1,331	4,477	7,236
		62,891	60,734	60,677	52,236

DEPT 179 - MISCELLANEOUS RECREATION

-179-511150-0000	Wages P/T Volleyball	1,687	2,121	2,176	1,415
-179-512100-0000	Medicare	24	31	32	21
-179-512210-0000	Retirement - PARS	22	28	28	18
-179-512600-0000	Worker's Comp Insurance	41	77	48	32
-179-522600-0000	Contract Svcs - Non Profession	-	-	2,164	-
-179-533810-0000	Rec - Basketball	32	-	-	-
-179-533845-0000	Rec - Fitness	11,371	6,551	5,250	2,100
-179-533860-0000	Rec - General Interest	2,696	7,728	1,000	-
-179-534500-0000	Fees - Administration	1,023	1,229	1,000	1,000
-179-535600-0000	Special Supplies	-	26	1,500	3,000
-179-535680-0000	Teen Activities	414	558	250	250
-179-590100-0000	Transfer to General Fund	36,642	16,388	14,352	13,914
		53,953	34,735	27,800	21,750

DEPT 180 - SOFTBALL

-180-511180-0000	Salaries - Rec Softball	2,661	1,502	2,448	2,448
-180-512100-0000	Medicare	39	22	36	35
-180-512210-0000	Retirement - PARS	35	20	32	32
-180-512600-0000	Worker's Comp Insurance	65	54	54	56
-180-522600-0000	Contract Svcs - Nonprof	9,445	6,983	9,700	6,500
-180-534500-0000	Fees - Administration	232	204	175	175
-180-535600-0000	Special Supplies	1,940	1,073	4,000	3,500
		14,416	9,858	16,445	12,746

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
DEPT 183 - BASKETBALL					
-183-511180-0000	Wages PT Youth Basketball	8,277	6,886	7,056	7,560
-183-512100-0000	FICA	120	100	102	110
-183-512210-0000	Retirement - PARS	108	89	92	98
-183-512600-0000	Worker's Comp Insurance	201	370	157	172
-183-522600-0000	Contract Svc Non Prof	3,768	3,713	4,000	4,000
-183-534500-0000	Administration Fees	344	427	425	1,000
-183-535600-0000	Special Supplies	4,605	4,559	4,600	4,800
		17,422	16,143	16,432	17,740
FUND REVENUE		62,891	60,734	60,677	52,236
FUND EXPENDITURES		85,791	60,736	60,677	52,236

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

FUND 103
 RECREATION

Title	FTE	Temp Pay 511100	PARS Retirement 512210	Soc Sec/ Medicare 512100	Workers' Comp 512600	Total Employee
	Hours					
103-179 Volleyball Sports Coord	130	1,414	18	21	32	1,486
103-180 Softball Sports Coord	225	2,448	32	35	56	2,571
103-183 Basketball Rec Leader	800	7,560	98	110	172	7,940
Subtotal:	1,155	11,422	148	166	260	11,997

Temporary personnel do not receive special pay or health insurance.

City of Dixon Budget FY2015
FUND 190 - DEVELOPMENT AGREEMENTS

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-433100-2512	Plan Ck Fee/Valley Glen	-	30,393	-	-
000-433350-0000	Planning Agreements	26,980	-	-	-
000-461600-0000	Interest Earned	223	70	-	-
000-433300-2537	NE Q-CFD	1,257	8,984	-	-
000-433300-2546	Reimbursements Brookfield	-	4,660	-	-
000-470100-0000	Unrealized Gain GASB 31	104	112	-	-
		28,564	44,219	-	-
132-522400-0000	Consultants	-	1,412	-	-
132-522400-2546	Consultants/Brookfield CFD	-	4,660	-	-
132-529610-2512	Legal Fees Reimb./Valley Glen	22,770	120	-	-
132-529610-2527	Legal Fees Reimb./Brookfield	30	-	-	-
132-529610-2537	Legal Fees Reimb - NE Quad CFD	3,360	18,157	-	-
135-522400-0000	Consultants - Professional Svc	6,474	-	-	-
135-529600-0000	Legal Services	8,947	600	-	-
143-522410-2512	Engineering/Valley Glen	-	5,996	-	-
		41,581	30,945	-	-
	FUND REVENUE	28,564	44,219	-	-
	FUND EXPENDITURES	41,581	30,945	-	-

City of Dixon Budget FY2015

FUND 820 - EQUIPMENT REPLACEMENT

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-460600-0000	Emergency Cost Recovery	-	44,173	27,354	-
-000-461600-0000	Interest Earned	7,388	1,010	1,000	2,500
-000-470100-0000	Unrealized Gain GASB 31	(1,740)	(3,229)	-	-
-000-491100-0000	Transfer from Sewer O & M	50,000	-	-	-
		55,649	41,954	28,354	2,500
-820-590100-0000	Transfer to General Fund	173,000	645,700	56,200	265
-820-591307-0000	Transfer to Sewer Eqpt Replace	-	166,735	-	-
-820-592100-0000	Transfer to PW Capital Project	121,000	-	-	-
		294,000	812,435	56,200	265
FUND REVENUE		55,649	41,954	28,354	2,500
FUND EXPENDITURES		294,000	812,435	56,200	265

FUND 830 - BUILDING RESERVE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-461600-0000	Interest Earned	473	523	-	500
-000-461800-0000	Miscellaneous Income	-	148,761	-	-
-000-470100-0000	Unrealized Gain GASB 31	593	152	-	-
-000-490100-0000	Transfer from General Fund	-	-	30,000	-
		1,066	149,436	30,000	500
-830-590100-0000	To General Fund	188,683	-	75,000	-
		188,683	-	75,000	-
FUND REVENUE		1,066	149,436	30,000	500
FUND EXPENDITURES		188,683	-	75,000	-

City of Dixon Budget FY2015

FUND 831 - INFRASTRUCTURE RESERVE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
.000-461600-0000	Interest Earned	136	228	175	500
.000-470100-0000	Unrealized Gain on Investments	96	(161)	-	-
.000-490100-0000	Transfer from General Fund	50,000	50,000	50,000	50,000
		50,232	50,066	50,175	50,500
FUND REVENUE		50,232	50,066	50,175	50,500
FUND EXPENDITURES		-	-	-	-

FUND 840 - PERS STABILIZATION RESERVE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
.000-490100-0000	Transfer from General Fund	-	-	64,518	-
		-	-	64,518	-
FUND REVENUE		-	-	64,518	-
FUND EXPENDITURES		-	-	-	-

New fund established in FY2013-14 budget process for establishing a reserve of funds to be used for PERS stabilization

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Enterprise Funds



Enterprise Funds

This section contains the budgets for the Enterprise Funds: Wastewater, Water and Transit. These funds are used to account for financing and operating in a manner similar to a private business enterprise

Wastewater

The City's wastewater collection and treatment system serves more than 5,200 residential, industrial, and commercial customers. Wastewater operations are accounted for in the Wastewater Enterprise Fund. For budgetary and legal compliance purposes, the Wastewater Enterprise Fund is broken into six funds.

Fund 305 Wastewater Operations and Maintenance

Operations and Maintenance are funded by the ratepayers. This fund is managed jointly by the Administrative Services and City Engineer/Public Works departments. Administrative Services is responsible for the accounting and utility billing (revenue collections). City Engineer/Public Works is responsible for the operations of the Wastewater Treatment Facility (Wastewater Fund 305-300) and the "in town" collection system (Wastewater Fund 305-301) as well as the master planning of wastewater treatment and disposal infrastructure

Fund 307 Wastewater Equipment Replacement

Wastewater Equipment Replacement Fund 307 was established to accumulate equipment replacement funds for the sole purpose of the Wastewater operations. Prior to fiscal year 2013, Fund 305 - Wastewater Operations and Maintenance, made annual contributions to Fund 820, Equipment Replacement.

Fund 308 Wastewater Debt Service

Wastewater Debt Service Fund 308 was established to fund the debt service for the sewer bonds issued in 1996 in the amount of \$2,635,000. The original 1996 bonds were refunded in 2012 to take advantage of lower market interest rates. An annual transfer is made from the Wastewater Operations and Maintenance fund to provide for principal, interest, and ongoing administrative charges. The Sewer Bond debt will be retired in 2021.

Fund 310 Wastewater Capital Improvements

Wastewater capital improvements necessitated by growth are funded by development impact fees, which by law must be accounted for in a separate fund. Fund 310 has been established for Wastewater Capital Improvement projects that benefit only new development, such as wastewater treatment plant expansion projects, and sewer pipelines to serve new development areas. The Engineering Division manages this fund.

Fund 315 Wastewater Rehabilitation Projects

A transfer from the Operations and Maintenance Fund 305 is made annually to a separate fund, which has been established to account for ratepayer funded wastewater rehabilitation projects. Fund 315 has been established for Wastewater Rehabilitation projects that benefit only the existing wastewater system users, such as Wastewater Treatment Facility (WWTF) and sewer pipeline repair projects. The Engineering Division manages this fund.

Fund 316 Wastewater Capital Mixed Projects

Some wastewater improvement projects benefit both existing users and new development. Fund 316 has been established to pay for these mixed benefit wastewater improvement projects, such as Sanitary Sewer Management Plan Studies, and programs and projects established to meet long-term regulatory requirements from the State. Transfers from both the Operations and Maintenance Fund 305, and the Wastewater Capital Improvements Fund 310 are made annually to Fund 316. This fund is managed by the Engineering Division.

The proposed budget does not include funding associated with SRF pending applications for the WWTF improvements. If Dixon receives notice of award prior to the budget adoption on June 10th, the amounts will be included for 2014-15.

Current Year – 2014 – Department Accomplishments

- Completed update to Facilities Plan to include activated sludge process
- Updated Overflow Emergency Response Plan in partial conformance with State requirements to keep the Sanitary Sewer Management
- Completed Closed Circuit Television and inspection of all sanitary sewer mainlines and manholes
- Grants/Funding applications submitted for WWTF Improvements:
 - *Clean Water SRF Loan for Planning and Construction*
 - *U.S. Bureau of Reclamation WaterSMART: Water and Energy Efficiency Grant - \$1 million*
- Completed a wastewater rate study and adopted user rate increase
- Adopted Final WWTF IS/MND, Mitigation Monitoring and Reporting Program and Notice of Determination for the WWTF Improvements Project
- WWTF Improvements Project – design in progress
- Cease and Desist Order:
 - Submitted WWTF Facilities Plan
 - Submitted required and regular reports

- WWTF Monitoring Reports – monthly
- CDO reports – quarterly
- Project Design Report
- Report of Waste Discharge (RWD)
- Submitted a Boron Site Specific Objective Technical Support Document to the Central Valley Salinity Coalition (CVSalts) Program in support of the RWD application

Budget Year – 2015 – Department Plan/Goals

- Complete design of the WWTF Improvements Project
- Award construction contract for the WWTF Improvements Project
- Receive updated Waste Discharge Requirements from CRWQCB-CVR
- Complete design of North Lincoln Street Lift Station improvements
- Complete construction of sewer mainline and manhole repairs project

Water

The City Council approved the dissolution of the JPA with DSWA in 2012. As a result of this dissolution, a two-year endeavor sought options for the city to venture into the water business. Faced with difficult financial situations and a lack of trained personnel, the council opted for a five-year contract with a consultant to assist with the transition. As a result, until the funds can be finally segregated from the current DSWA fund, a General Fund loan was made to establish the Water Funds. The city serves more than 2,600 residential, industrial, and commercial customers. Water operations are accounted for in the Water Enterprise Fund. For budgetary and legal compliance purposes, the Wastewater Enterprise Fund is broken into four funds.

Water Operations and Maintenance Fund 331

The Water Fund 331 is an Enterprise Fund managed by the City Engineer/Public Works Department. Operations and Maintenance are funded by the ratepayers. This fund is managed jointly by the Administrative Services-Finance and Engineering departments. Finance is responsible for the accounting and utility billing (revenue collections). Engineering is responsible for the operations of the water and management of the consultant agreement and the master planning of the water infrastructure.

Water Operations Reserve Fund 332

The Water Operations Reserve Fund 332 was established to account for the transfer from the Operations & Maintenance fund to accumulate a minimum 25% reserve level as per Council adopted policy.

Water Capital Reserve Fund 333

The Water Capital Reserve Fund 333 has been established for the purposes of accumulating funding for rehabilitation projects that benefit existing ratepayers.

Water Capital Projects Improvements Fund 334

This fund accounts for capital improvements necessitated by growth through development impact fees or developer contributions, which must be accounted for in a separate fund. Any water capital improvement projects that benefit only new development, such as water operations plant, expansion projects, and pipelines to serve new development areas would be budgeted in this fund. Engineering manages this fund.

Water Capital Projects Rehabilitation Fund 335

The Water Capital Projects Rehab Fund 334 has been established to account for capital projects undertaken to rehabilitate the system from ratepayers.

Transit Fund

The Transit Fund 350 is an Enterprise Fund managed by the City Engineer/Public Works Department. The budget provides resources for the operation of the Redit-Ride Transit System. The Redit-Ride system provides curb-to-curb transit service within the Dixon City limits. The system operates Monday-Friday from 7:00 a.m. - 5:00 p.m. and on Saturdays from 9:00 a.m.-3:00 p.m. Redit-Ride currently operates up to five busses during peak demand hours. Paratransit rides are also available for senior and ADA qualified riders for trips to Vacaville and Davis. An intercity taxi-scrip program is also available for after-hours paratransit trips.

The adopted budget contains funds for 5.75 permanent full-time equivalent staff, vehicle maintenance, administrative expenses, operating supplies, and insurance. Transit operations are funded through the City's allocation of Transit Development Act (TDA) funds, Federal Transit Administration (FTA) Section 5311 grants, and State Transit Administration (STA) funds.

On April 22nd 2014, the City Council adopted a resolution supporting an application to replace a 2006 transit bus with Federal Transit Administration (FTA) Section 5311 funding. The bus replacement cost is estimated at \$73,421, with FTA Grant funds of \$65,000 and the remaining funding of \$8,421 to be provided from TDA funds. Since the grant has not yet been awarded, funds are not included in the proposed budget.



Current Year – 2014 – Department Accomplishments

- Ridership during July to December period dropped 1% compared to the prior year for regular weekday service. Saturday service increased 4%. Intercity Para-transit trips decreased 100% but rebounded in early 2014. The Intercity Taxi Scrip service is providing many trips previously served by Read-Ride
- Conducted ridership survey. Read-Ride service scored high in all categories

Budget Year – 2015 – Department Plan/Goals

- Continue public outreach efforts to increase ridership during non-peak hours

CITY OF DIXON

BUDGET OVERVIEW ENTERPRISE FUNDS

FUND	SEWER O&M	SEWER EQUIPMENT REPLACEMENT	SEWER DEBT SERVICE	SEWER CAPITAL	SEWER REHAB	SEWER MIXED
	305	307	308	310	315	316
FY 2014						
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES						
BEGINNING WORKING CAPITAL* July-2013	1,035,724	179,451	8,543	2,212,746	893,923	474,845
ESTIMATED						
REVENUE	2,352,450	18,400	15	12,075	7,260	255
TRANSFERS	37,700	50,000	174,000	-	281,500	791,000
REVENUE & TRANSFERS	2,390,150	68,400	174,015	12,075	288,760	791,255
EXPENDITURES	2,536,991	62,500	171,504	240,250	390,907	1,194,988
ESTIMATED ENDING WORKING CAPITAL	888,884	185,351	11,054	1,984,571	791,776	71,112
FY 2015						
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS						
ESTIMATED BEGINNING WORKING CAPITAL July-2014	888,884	185,351	11,054	1,984,571	791,776	71,112
ADOPTED						
REVENUE						
REVENUES	2,699,547	-	-	419,720	-	-
INTEREST EARNINGS	3,300	1,400	15	12,000	7,000	235
TRANSFERS	45,200	50,000	169,630	-	199,000	46,000
REVENUE AND TRANSFERS	2,748,047	51,400	169,645	431,720	206,000	46,235
AVAILABLE RESOURCES	3,636,931	236,751	180,699	2,416,291	997,776	117,347
APPROPRIATIONS	1,998,528	45,200	169,630	62,151	203,313	46,235
ESTIMATED ENDING WORKING CAPITAL	1,638,403	191,551	11,069	2,354,140	794,463	71,112
ESTIMATED BEGINNING WORKING CAPITAL July-2015	1,638,403	191,551	11,069	2,354,140	794,463	71,112

* Working Capital, rather than Fund Balance, is the industry standard terminology for available Fund Balance for Enterprise Funds. It is the difference between the current assets and current liabilities.

CITY OF DIXON

BUDGET OVERVIEW ENTERPRISE FUNDS

FUND	WATER O&M	WATER OPERATIONS RESERVE	WATER CAPITAL RESERVE	WATER CIP	WATER CAPITAL REHAB	TRANSIT	Total
	331	332	333	334	335	350	
FY 2014							
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES							
BEGINNING WORKING CAPITAL* July-2013	-	-	-	-	-	99,190	4,904,423
ESTIMATED							
REVENUE	-	-	-	-	-	645,697	3,036,152
TRANSFERS	350,000	-	-	-	-	-	1,684,200
REVENUE & TRANSFERS	350,000	-	-	-	-	645,697	4,720,352
EXPENDITURES	206,979	-	-	-	-	570,528	5,374,647
ESTIMATED ENDING WORKING CAPITAL	143,021	-	-	-	-	174,359	4,250,128
FY 2015							
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS							
ESTIMATED BEGINNING WORKING CAPITAL July-2014	143,021	-	-	-	-	174,359	4,250,128
ADOPTED							
REVENUE							
REVENUES	1,590,834	-	-	600,000	-	620,033	5,930,134
INTEREST EARNINGS	4,350	-	-	-	-	-	28,300
TRANSFERS	-	64,631	30,000	-	365,000	-	969,461
REVENUE AND TRANSFERS	1,595,184	64,631	30,000	600,000	365,000	620,033	6,927,895
AVAILABLE RESOURCES	1,738,205	64,631	30,000	600,000	365,000	794,391	11,178,023
APPROPRIATIONS	1,592,576	-	-	600,000	365,000	620,033	5,702,665
ESTIMATED ENDING WORKING CAPITAL	145,629	64,631	30,000	-	-	174,359	5,475,358
ESTIMATED BEGINNING WORKING CAPITAL July-2015	145,629	64,631	30,000	-	-	174,359	5,475,358

* Working Capital, rather than Fund Balance, is the industry standard terminology for available Fund Balance for Enterprise Funds. It is the difference between the current assets and current liabilities.

City of Dixon Budget FY2015

FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
·000-435100-0000	Sewer Fees - Apartments	158,642	160,411	159,130	230,416
·000-435200-0000	Sewer Fees - Churches/Convales	52,237	54,268	56,440	66,485
·000-435300-0000	Sewer Fees - Comm'l/Industrial	385,628	384,402	385,660	420,154
·000-435400-0000	Sewer Fees - Motels	14,911	14,709	14,790	19,650
·000-435500-0000	Sewer Fees - Multi-Family	98,349	97,189	97,520	104,137
·000-435600-0000	Sewer Fees - Res SFD	1,361,456	1,469,795	1,421,200	1,777,118
·000-435700-0000	Sewer Fees - Schools/Fairgrnd	31,661	31,723	31,920	34,212
·000-461000-0000	Grant Revenue	-	-	15,421	-
·000-461600-0000	Interest Earned	5,968	2,125	3,300	3,300
·000-461700-0000	Lease Revenue	-	-	6,600	-
·000-461800-0000	Miscellaneous Income	50	300	-	-
·000-462200-0000	Penalties & Interest	45,514	49,016	47,375	47,375
·000-470100-0000	Unrealized Gain GASB 31	156	(3,239)	-	-
·000-491307-0000	Tsfr fr Sewer Equip Repl (307)	-	37,700	62,500	45,200
		2,154,571	2,298,398	2,301,856	2,748,047

Wastewater - Treatment

·300-511000-0000	Salaries/Wages	457,141	434,929	320,312	304,163
·300-511200-0000	Overtime	23,365	22,607	23,000	23,000
·300-511300-0000	Standby	22,200	22,040	20,800	20,800
·300-512100-0000	Medicare	6,084	4,601	4,433	5,279
·300-512200-0000	Retirement	98,276	92,862	43,176	60,038
·300-512300-0000	Disability Insurance	1,658	1,632	1,196	1,314
·300-512400-0000	Health Insurance	96,698	89,271	53,803	61,164
·300-512600-0000	Worker's Comp Insurance	21,693	40,064	23,289	24,738
·300-520300-0000	Administrative Costs - PW	19,902	19,031	18,000	1,000
·300-520400-0000	Advertising/Publications	980	875	750	1,000
·300-520810-0000	Bad Debt/Write Off	18,959	36,148	20,000	20,000
·300-521000-0000	Site Maintenance	3,000	3,006	2,450	2,500
·300-521400-0000	Chemicals	10,214	5,040	6,000	6,000
·300-521800-0000	Communications	5,217	5,777	5,900	5,900
·300-522400-0000	Consultants - Professional	48,791	23,838	32,000	25,000
·300-522600-0000	Contract Serv/Non Professional	56,241	58,851	55,000	55,000
·300-524000-0000	DMV Physicals & Exams	280	407	900	900
·300-524200-0000	Dues/Subscriptions	992	1,105	750	800
·300-525800-0000	Equip Rental	4,162	3,403	6,000	3,000
·300-526000-0000	Equip Repairs/Maint	26,796	40,807	20,000	20,000
·300-529600-0000	Legal Expense	3,154	3,073	7,500	37,500
·300-530100-0000	Maintenance - Sewer Line	61,921	11,778	-	-
·300-531000-0000	Mileage Reimbursement	37	-	100	100
·300-531400-0000	Office Equip Maint	10	85	200	3,000
·300-531600-0000	Office Expense	15,753	15,480	25,000	25,000
·300-531650-0000	Office/Software Maintenance	-	2,192	3,000	2,735
·300-531900-0000	Permits/Licenses/Fees	15,422	15,007	19,800	18,000
·300-535500-0000	Small Tools	899	912	1,000	1,000
·300-535600-0000	Special Supplies	25,279	26,315	23,000	26,200
·300-535750-0000	Training	6,806	6,034	4,500	5,000
·300-535900-0000	Uniforms	3,596	3,361	2,500	3,880
·300-536000-0000	Utilities	56,791	57,639	50,000	55,000
·300-537500-0000	Vehicle Fuel	26,365	18,463	14,000	14,000

City of Dixon Budget FY2015

FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
.300-538000-0000	Vehicle Maintenance	7,469	7,104	5,000	5,000
.300-550700-0000	Depreciation	130,570	130,962	-	-
.300-550720-0000	Disposition of Assets	1,856	-	-	-
.300-560400-0000	Capital Outlay	5,044	8,719	62,500	6,200
.300-590100-0000	To General Fund	200,000	278,990	270,846	271,372
.300-590900-0000	To DPFA Sewer (308)	347,160	170,000	174,000	169,630
.300-591200-0000	To Sewer Improvements	60,000	665,000	-	-
.300-591300-0000	To Sewer Rehab Projs (315)	-	-	281,500	199,000
.300-591316-0000	Trfr to Sewer Mixed (316)	112,633	219,000	463,518	27,000
.300-592600-0000	Transfer to Successor Agency (RDA)	25,000	25,000	25,000	25,000
.300-597300-0000	Transfer to Equip Replacement	50,000	-	-	-
.300-597307-0000	To Sewer Equip Repl (307)	-	50,000	50,000	50,000
		2,078,414	2,621,408	2,140,723	1,586,212

Wastewater - Collections

.301-511000-0000	Salaries/Wages	-	-	152,314	136,841
.301-511200-0000	Overtime	-	3,553	7,000	14,000
.301-511300-0000	Standby	-	-	5,200	10,400
.301-512100-0000	Medicare	-	34	3,594	2,417
.301-512200-0000	Retirement	-	-	35,186	27,358
.301-512300-0000	Disability Insurance	-	-	1,033	598
.301-512400-0000	Health Insurance	-	0	43,406	31,089
.301-512600-0000	Worker's Comp Insurance	-	359	10,496	9,113
.301-520400-0000	Advertising/Publications	-	447	750	750
.301-521400-0000	Chemicals	-	696	4,000	4,000
.301-521800-0000	Communications	-	-	1,300	1,300
.301-524000-0000	DMV Physicals & Exams	-	-	450	450
.301-524200-0000	Dues/Subscriptions	-	-	400	400
.301-526000-0000	Equip Repairs/Maint	-	538	10,000	8,000
.301-529600-0000	Legal Expense	-	-	1,000	1,000
.301-530100-0000	Maintenance - Sewer Line	-	48,555	90,000	90,000
.301-531600-0000	Office Expense	-	373	500	500
.301-531900-0000	Permits/Licenses/Fees	-	-	350	2,200
.301-535500-0000	Small Tools	-	-	200	200
.301-535600-0000	Special Supplies	-	8,253	14,600	14,000
.301-535750-0000	Training	-	-	1,200	1,200
.301-535900-0000	Uniforms	-	869	1,000	1,000
.301-537500-0000	Vehicle Fuel	-	2,741	12,000	12,000
.301-538000-0000	Vehicle Maintenance	-	1,958	2,500	4,500
.301-560400-0000	Capital Outlay	-	-	42,853	39,000
		-	68,376	441,332	412,315

FUND REVENUE	2,154,571	2,298,398	2,301,856	2,748,047
FUND EXPENDITURES	2,078,414	2,689,784	2,582,055	1,998,528

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

FUND 305
 WASTEWATER O&M
 Division 300 - Treatment

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
Wastewater Operator II	1.00	60,307	11,778	14,603	1,086	290	6,007	94,071
Chief Plant Operator - Wastewater	1.00	67,367	13,157	14,603	1,189	317	6,582	103,215
Wastewater Operator I	1.00	58,527	11,431	14,603	1,060	266	5,506	91,393
Wastewater Operator I	1.00	56,360	11,008	7,307	923	266	5,506	81,369
City Engineer/Public Works Director	0.10	12,628	3,098	1,470	204	61	74	17,535
Associate Civil Engineer	0.50	48,974	9,565	7,307	816	115	1,063	67,841
Subtotal:	4.60	304,163	60,038	59,892	5,279	1,314	24,738	455,424
<i>Other special pays:</i>								
PERS Health Administration				1,272				1,272
Overtime		23,000						23,000
Standby		20,800						20,800
Subtotal:		43,800	-	1,272	-	-	-	45,072
GRAND TOTAL:		347,963	60,038	61,164	5,279	1,314	24,738	500,495

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

FUND 305
 WASTEWATER O&M
 Division 301 - Collections

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
City Engineer/Public Works Director	0.10	12,628	3,098	1,470	204	61	74	17,535
Associate Civil Engineer	0.125	12,554	2,452	1,835	209	59	266	17,374
Associate Civil Engineer	0.125	10,875	2,124	923	171	52	242	14,387
Engineering Tech III	0.25	16,754	3,272	3,659	296	0	367	24,348
Street Maint Supervisor	0.25	17,490	3,416	3,659	307	102	1,645	26,618
WW Maintenance Worker II	0.75	40,903	7,989	10,955	752	257	3,996	64,852
Sr. Maintenance Worker	0.25	13,372	2,612	3,659	247	67	1,332	21,289
Maintenance Worker II	0.25	12,264	2,395	3,659	231	0	1,192	19,741
Subtotal:	1.85	136,841	27,358	29,818	2,417	598	9,113	206,144
<i>Other special pays:</i>								
PERS Health Administration				1,272				1,272
Overtime		14,000						14,000
Standby		10,400						10,400
Subtotal:		24,400	-	1,272	-	-	-	25,672
GRAND TOTAL:		161,241	27,358	31,089	2,417	598	9,113	231,815

City of Dixon Budget FY2015
 FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE
 OPERATING EXPENSES SUMMARY SHEET

Form SS-1

Fund: 305
 Department #: 300
 Department Name: WW Treatment

Account Code	2015	Brief Detail Description
	Budget	
520300	1,000	Administrative costs for Public Works
520400	1,000	Bid Advertisement for WWTF equipment & projects
520810	20,000	Bad Debt Write-off
521000	2,500	Building maintenance & cleaning supplies \$1,270; mats for building @ \$15/mo.\$180; fence repairs \$1,050
521400	6,000	Chemicals for weed abatement at WWTF, \$5,000; rodent control \$1,000
521800	5,900	Telephone - \$2,100, alarm system cell phone - \$300, 5 radios - \$1,200, T-1 Com Line - \$2,300
522400	25,000	Stantec on-call contract - \$25,000/yr
522600	55,000	Wastewater lab testing, HVAC, meter calibration, equipment and supplies
524000	900	Class B DMV license expenses, exam fees, physical (4 @ \$225)
524200	800	Dues re: PAPA dues \$200; CWEA dues \$600
525800	3,000	Emergency equipment rental, \$1,000; Boom truck for servicing of aerators, \$2,000
526000	20,000	parts & labor to repair equipment - \$17,000; electrical repairs - \$3,000.
529600	37,500	City Attorney support re: wastewater issues
531000	100	Mileage Reimbursement
531400	3,000	Copy machine
531600	25,000	Office supplies for WWTP \$2,500; Billing forms, postage, envelopes - \$17,500; Lockbox \$5,000
531650	2,735	Springbrook maintenance, programming
531900	18,000	Regional Water Board permit - \$15,000; YSAQMD permit for 1 generators & 1 pump - \$700; WW Operator Licenses (4 @ avg. \$275) \$1,100; pesticide certification (4 @ \$80) \$320; DRCD permit - \$600; \$280 contingency for increases
535500	1,000	Misc. small tools needed for repairs & maint. activities
535600	26,200	Maint. supplies-rip rap & road rock; bottled water (no potable water @ plant); safety gear -- goggles, gloves, signs, miscellaneous equipment for trucks; gas monitor calibration equipment (one-time)
535750	5,000	Pesticide, CWEA, safety training; Admin Services Utility staff training
535900	3,880	Uniforms, jackets, boots, & coveralls for 4 employees (\$970/ea.)
536000	55,000	Electricity: (4) meters - WWTP, well, chlorinator & flow meter
537500	14,000	Fuel for vehicles and equipment
538000	5,000	Parts & labor to repair vehicles
560400	6,200	Capital Outlay - See SS-2 for detail
590100	271,372	Transfer to General Fund for Cost Allocation
590900	169,630	Transfer to Fund 308 for Sewer Debt Service
591300	199,000	Transfer to Sewer Rehab - Fund 315
591316	27,000	Transfer to Sewer Mixed (316) for combined projects
592600	25,000	Transfer to Successor Agency; \$25,000 until 2016-17
597307	50,000	Equipment replacement - Fund 307 - \$50,000 annual
Total	1,085,717	

City of Dixon Budget FY2015
 FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE
 OPERATING EXPENSES SUMMARY SHEET

Form SS-1

Fund: 305
 Department #: 301
 Department Name: WW Collections

Account Code	2015	Brief Detail Description
	Budget	
520400	750	Advertising/Publications
521400	4,000	Chemicals
521800	1,300	Communications
524000	450	DMV Physicals & Exams
524200	400	Dues/Subscriptions
526000	8,000	Equipment Repairs/Maintenance - repair Vac Con equipment (other than drive)
529600	1,000	Legal Expenses
530100	90,000	Sewer line maintenance - Annual on-call contract for root control, video survey, and sewer repairs
531600	500	Office Expenses and supplies
531900	2,200	Permits/Licenses/Fees - DWR collections permit (\$1,900); other permits/fees (\$300)
535500	200	Small Tools
535600	14,000	Special Supplies-\$11,000 misc. gloves, towels, etc; \$3,000 - sewer line plugs
535750	1,200	Training
535900	1,000	Uniforms
537500	12,000	Vehicle Fuel
538000	4,500	Vehicle Maintenance - repair Vac Con drive
560400	39,000	Capital Outlay - See SS-2 for detail
Total	180,500	

CITY OF DIXON
 CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
 FY 2015 BUDGET

Fund #: 305-300
 Fund Name: Wastewater Treatment

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
N	E	Heavy Duty Ag Angle Blade Cat II/III	\$6,200	1	6,200
				Total	\$ 6,200

Fund #: 305-301
 Fund Name: Wastewater Collections

R	E	Pitt School Lift Station electrical panel, float, flyght pump replacement	\$ 25,000	1	\$ 25,000
N	E	Truck utility bed/ lift gate	14,000	1	14,000
				Total	\$ 39,000

*Category: V = Vehicles
 F = Furniture/Fixtures
 E = Equipment
 B = Buildings

City of Dixon Budget FY2015

FUND 307 - WASTEWATER EQUIPMENT REPLACEMENT

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-461600-0000	Interest Earned	-	537	-	1,400
000-462600-0000	Sale of Property	-	-	17,000	-
000-470100-0000	Unrealized Gain on Investments	-	(121)	-	-
000-491305-0000	Transfer from Sewer O&M	-	50,000	50,000	50,000
000-491820-0000	Transfer from Eqpt Replacement	-	166,735	-	-
		-	217,151	67,000	51,400
000-591305-0000	Tsfr to Sewer O&M	-	37,700	62,500	45,200
		-	37,700	62,500	45,200
FUND REVENUE		-	217,151	67,000	51,400
FUND EXPENDITURES		-	37,700	62,500	45,200

Fund 307 was established in FY2013 for the purpose of segregating Equipment Replacement funds specifically designated for Sewer.

FUND 308 - SEWER DEBT SERVICE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-461600-0000	Interest Earned	533	15	-	15
000-470100-0000	Unrealized Gain GASB 31	(675)	-	-	-
000-491100-0000	Transfer from Sewer O & M	347,160	170,000	174,000	169,630
		347,018	170,015	174,000	169,645
200-550100-0000	Amortization	-	5,155	-	-
300-523200-0000	Contract Svcs - Audit	200	200	200	200
300-527000-0000	Fiscal Agent Expense	1,100	-	-	-
300-550100-0000	Amortization	34,935	-	-	-
300-550300-0000	Bond Interest	67,970	38,753	35,904	31,730
300-550400-0000	Bond Redemption	-	-	135,400	137,700
		104,206	44,108	171,504	169,630
FUND REVENUE		347,018	170,015	174,000	169,645
FUND EXPENDITURES		104,206	44,108	171,504	169,630

City of Dixon Budget FY2015

FUND 310 - WASTEWATER CAPITAL

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-425600-0000	Development Fees - Sewer	436,312	432,010	1,347,600	419,720
-000-461600-0000	Interest Earned	9,164	5,489	7,500	12,000
-000-470100-0000	Unrealized Gain GASB 31	(581)	(6,149)	-	-
-000-491300-0000	From Sewer Cap Rehab	155,911	71,211	-	-
-000-491316-0000	Trfr from Sewer Mixed (316)	110,229	171,542	-	-
		711,035	674,103	1,355,100	431,720
-100-550700-0000	Depreciation	1,367,946	1,367,946	-	-
-100-590100-0000	To General Fund	-	-	-	1,548
-100-591316-0000	Trfr to Sewer Mixed (316)	18,459	56,000	327,482	19,000
-105-550750-0000	Interfund Interest	3,596	2,318	125,000	41,603
		1,390,001	1,426,264	452,482	62,151
FUND REVENUE		711,035	674,103	1,355,100	431,720
FUND EXPENDITURES		1,390,001	1,426,264	452,482	62,151

Projects in this fund:

- 310-100 - Administration
- 310-105 - South Dixon Sewer Trunk Line

City of Dixon Budget FY2015
FUND 315 - WASTEWATER REHAB PROJECTS

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-461600-0000	Interest Earned	2,351	1,814	-	7,000
000-470100-0000	Unrealized Gain GASB 31	(1,248)	(1,315)	-	-
000-491100-0000	Transfer from Sewer O & M	60,000	665,000	281,500	199,000
		61,103	665,499	281,500	206,000
100-590100-0000	To General Fund	-	-	-	4,313
100-591100-0000	To Sewer O & M	155,911	71,211	-	-
102-520400-0000	Advertising/Legal Notices	-	-	500	500
102-529600-0000	Legal Services	-	-	500	500
102-560150-0000	Construction	-	-	100,000	40,000
102-560250-0000	Designs/Plans/Specs	-	-	10,000	2,000
102-560750-0000	Project Admin - Direct	2,968	-	15,000	5,000
108-560250-0000	Design/Plans/Specs	-	-	114,547	-
108-560750-0000	Project Admin - Direct	-	-	10,703	-
109-560250-0000	Designs/Plans/Specs	-	-	5,000	-
110-560250-0000	Designs/Plans/Specs	-	-	82,271	-
110-560750-0000	Project Admin - Direct	-	-	3,268	-
119-520400-0000	Advertising/Legal Notices	-	-	500	500
119-529600-0000	Legal Services	-	-	500	500
119-560150-0000	Construction	-	-	120,000	120,000
119-560250-0000	Designs/Plans/Specs	-	-	10,000	10,000
119-560750-0000	Project Admin - Direct	-	-	20,000	20,000
123-520400-0000	Advertising/Legal Notices	562	-	-	-
123-560650-0000	Misc Expenses	192,000	33,600	5,000	-
123-560750-0000	Project Admin - Direct	16,762	4,528	1,972	-
125-560650-0000	Misc Expenses	-	2,172	197,828	-
125-560750-0000	Project Admin - Direct	260	911	49,089	-
		368,463	112,422	746,678	203,313
	FUND REVENUE	61,103	665,499	281,500	206,000
	FUND EXPENDITURES	368,463	112,422	746,678	203,313

Projects in this fund:

315-100 Administration	315-119 Sewer Main Rehabilitation
315-102 Sewer Manhole Rehabilitation	315-123 Salt Reduction (Water Softener Program)
315-108 Sewer Fac Planning	315-125 State Revolving Loan Fund Study/Applica
315-109 27" Sewer Trunk Line	315-126 North Lincoln Street Sewer Lift Station Re
315-110 WWTF Environmental	

Note: Appropriations associated with pending SRF applications have not been included the Proposed 2014-15 Budget

City of Dixon Budget FY2015
FUND 316 - WASTEWATER CAPITAL MIXED

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-461600-0000	Interest Earned	259	223	200	235
-000-470100-0000	Unrealized Gain GASB 31	(204)	(260)	-	-
-000-491100-0000	Transfer from Sewer O&M (305)	112,633	219,000	463,518	27,000
-000-491200-0000	Transfer from Sewer CIP (310)	18,459	56,000	327,482	19,000
		131,146	274,963	791,200	46,235
-100-590100-0000	Transfer to General Fund	-	-	-	235
-100-591100-0000	To Sewer O&M (305)	110,229	-	-	-
-100-591200-0000	To Sewer Capital (310)	-	171,542	-	-
-115-522400-0000	Consultants	7,490	3,382	-	-
-115-560250-0000	Design/Plans/Specs	-	9,284	9,334	14,000
-115-560750-0000	Project Admin - Direct	-	911	2,089	2,000
-120-560250-0000	Designs/Plans/Specs	-	-	72,798	-
-120-560750-0000	Project Admin - Direct	-	-	2,245	-
-121-560250-0000	Design/Plans/Specs	-	-	30,395	-
-121-560750-0000	Project Admin - Direct	-	-	1,049	-
-122-560250-0000	Design/Plans/Specs	-	-	771,807	-
-122-560750-0000	Project Admin - Direct	-	-	26,706	-
-124-522400-0000	Consultants - Professional	-	-	10,000	-
-124-531650-0000	Office/Software Maintenance	-	-	70,000	-
-124-560400-0000	Capital Outlay	-	-	7,000	-
-124-560750-0000	Project Admin - Direct	-	-	121,988	-
-126-560250-0000	Design/Plans/Specs	-	-	149,066	25,000
-126-560750-0000	Project Admin - Direct	-	-	20,000	5,000
		117,719	185,118	1,294,477	46,235
	FUND REVENUE	131,146	274,963	791,200	46,235
	FUND EXPENDITURES	117,719	185,118	1,294,477	46,235

Projects in this fund:

316-100 Administration	316-122 Treatment Plant Improvement
316-115 Quarterly Groundwater Monitoring	316-124 SSMP (Sewer System Management Pl
316-120 WWTP Headworks Replacement	316-126 Cease & Desist Order Requirements
316-121 Operations Bldg/Laboratory	

City of Dixon Budget FY2015

FUND 331 - WATER FUND

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-438000-0000	Water - Administration	-	-	-	600
000-438100-0000	Water - Backflow	-	-	-	13,000
000-438200-0000	Water - Construction Sales	-	-	-	800
000-438500-0000	Water - Plan Check	-	-	-	4,675
000-438700-0000	Water - Sales	-	-	-	1,567,184
000-461600-0000	Interest Earned	-	-	-	4,350
000-462200-0000	Penalties & Interest	-	-	-	4,575
000-490101-0000	Xfr fr GF Contingency (101)	-	-	350,000	-
		-	-	350,000	1,595,184
DEPT 000 - OPERATIONS					
-000-520200-0000	Administration Costs - General	-	-	8,250	146,169
-000-521400-0000	Chemicals	-	-	-	28,000
-000-522400-0000	Consultants - Professional	-	-	36,600	-
-000-523200-0000	Contract Services-Audit	-	-	-	3,000
-000-524400-0000	Engineering	-	-	115,000	-
-000-526000-0000	Equip Repair/Maintenance	-	-	-	50,000
-000-529600-0000	Legal Fees	-	-	51,990	24,000
-000-531600-0000	Office Supplies/Postage	-	-	-	12,300
-000-531650-0000	Office Software Maint	-	-	-	7,400
-000-535600-0000	Special Supplies	-	-	2,000	-
-000-536000-0000	Utilities	-	-	-	310,000
-000-540000-0000	Water Conservation	-	-	-	1,600
-000-540500-0000	Operation of Systems	-	-	-	360,000
-000-550750-0000	Interfund Loan Repayment	-	-	2,674	72,680
-000-560350-0000	Environmental Review	-	-	82,500	-
-000-560700-0000	Permitting Fees	-	-	7,500	28,000
		-	-	306,514	1,043,149
DEPT 000 - TRANSFERS					
-000-590100-0000	Transfer to General Fund	-	-	-	89,796
-000-591321-0000	Transfer to Water Op Reserve	-	-	-	64,631
-000-591322-0000	Transfer to Water Cap Reserve	-	-	-	30,000
-000-591344-0000	Transfer to Water Cap New	-	-	-	365,000
		-	-	-	549,427
FUND REVENUE		-	-	350,000	1,595,184
FUND EXPENDITURES		-	-	306,514	1,592,576

City of Dixon Budget FY2015
FUND 332 - WATER OPERATING RESERVE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-461600-0000	Interest Earned	-	-	-	-
000-491331-0000	Transfer from Water O&M	-	-	-	64,631
		-	-	-	64,631
FUND REVENUE		-	-	-	64,631
FUND EXPENDITURES		-	-	-	-

Fund 332 is newly established in FY 2015 for the purpose of accumulating an operating reserve for the City's water operation. Pending adoption of formal Council policy - calculated as 15% of operating expenditures in Fund 331 - target to reach 25%.

City of Dixon Budget FY2015
FUND 333 - WATER CAPITAL RESERVE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-461600-0000	Interest Earned	-	-	-	-
000-491331-0000	Transfer from Water O&M	-	-	-	30,000
		-	-	-	30,000
FUND REVENUE		-	-	-	30,000
FUND EXPENDITURES		-	-	-	-

Fund 333 is newly established in FY 2015 for the purpose of accumulating a capital reserve for the City's water operation.

City of Dixon Budget FY2015

FUND 334 - WATER CAPITAL PROJECTS

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
334-000-425409-2537	Developer Contrib-NE Quad Well	-	-	-	600,000
334-000-461600-0000	Interest Earned	-	-	-	-
		-	-	-	600,000
334-101-529600-0000	Legal Fees				-
334-101-560150-0000	Construction	-	-	-	500,000
334-101-560250-0000	Designs/Specs/Plans	-	-	-	50,000
334-101-560750-0000	Project Admin - Direct	-	-	-	50,000
		-	-	-	600,000
FUND REVENUE		-	-	-	600,000
FUND EXPENDITURES		-	-	-	600,000

Projects in this fund: 334-101 Fitzgerald Drive Well Upgrade

FUND 335 - WATER CAPITAL PROJECTS REHAB

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
335-000-461600-0000	Interest Earned				-
335-000-491331-0000	Transfer from Water O & M				365,000
		-	-	-	365,000
Water Master Plan					
335-102-560600-0000	Master Plan Update	-	-	-	90,000
335-102-560750-0000	Project Admin - Direct	-	-	-	10,000
Water Rate Study					
335-103-560250-0000	Design/Plans/Specs	-	-	-	40,000
335-103-560750-0000	Project Admin - Direct	-	-	-	10,000
Chromium Study					
335-104-560350-0000	Environmental Review	-	-	-	90,000
335-104-560750-0000	Project Admin - Direct	-	-	-	25,000
Water District Formation					
335-105-560250-0000	Design/Plans/Specs	-	-	-	10,000
335-105-560350-0000	Environmental Review	-	-	-	82,500
335-105-560700-0000	Permitting	-	-	-	7,500
		-	-	-	365,000
FUND REVENUE		-	-	-	365,000
FUND EXPENDITURES		-	-	-	365,000

Projects in this fund: 335-100 - Administration
 335-102 - Water Master Plan Update (budgeted in Fund 331 - transfer to 335)
 335-105 - Water District Formation (budgeted in Fund 331 for LAFCO - transfer to 335)
 335-104 - Chromium-6 Study
 335-103 - Water Rate & Fee Study

City of Dixon Budget FY2015

FUND 350 - TRANSIT

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-436800-0000	Transit - Passenger Fares	88,702	91,264	90,000	90,000
-000-414200-0000	STA - (Saturday Service)	10,000	-	4,000	-
-000-414250-0000	STA Funds - Operating	222,000	4,175	-	1,500
-000-414300-0000	TDA - Operating	300,115	500,900	418,663	285,105
-000-414600-0000	Transit Grant - FTA 5311 (Op)	60,000	34,514	130,000	243,428
-000-461600-0000	Interest Earned	376	609	-	-
-000-461500-0000	Insurance Settlement	592	-	-	-
-000-461800-0000	Miscellaneous Income	6,570	-	-	-
-000-470100-0000	Unrealized Gain GASB 31	295	(407)	-	-
		688,650	631,056	642,663	620,033
-300-511000-0000	Salaries/Wages	217,185	215,859	214,870	200,162
-300-511100-0000	Salaries/Wages PT	22,013	19,571	31,360	42,340
-300-511200-0000	Overtime	11,441	2,082	-	2,000
-300-511900-0000	Separation Pay	19,124	6,193	-	-
-300-512100-0000	Medi-Care	4,654	4,093	4,681	4,551
-300-512200-0000	Retirement	105,127	39,988	36,162	35,900
-300-512210-0000	Retirement - PARS	277	256	-	550
-300-512220-0000	PARS 403b Suppl. Retire Plan	15,650	-	15,586	15,586
-300-512300-0000	Disability Insurance	1,129	1,113	1,055	1,005
-300-512400-0000	Health Insurance	99,495	103,457	76,733	69,502
-300-512500-0000	Unemployment Insurance	3,099	(116)	-	-
-300-512600-0000	Worker's Comp Insurance	19,055	34,667	28,561	30,379
-300-520200-0000	Admin Costs - Gen'l	4,001	-	-	-
-300-520400-0000	Advertising/Legal Notices/Pubs	443	1,322	500	500
-300-521000-0000	Bldg/Site Maintenance	1,792	743	1,200	1,200
-300-521800-0000	Communications	6,022	5,821	6,000	6,000
-300-522400-0000	Consultants - Professional	9,163	5,633	5,000	-
-300-522600-0000	Contract Servs - Alarm	440	440	480	500
-300-523200-0000	Contract Servs - Audit	2,000	2,000	2,000	2,000
-300-524000-0000	DMV Physicals & Exams	692	805	500	500
-300-527800-0000	Insurance - Liability	8,041	12,238	12,300	12,000
-300-528400-0000	Insurance - Vehicles	695	1,536	1,550	1,600
-300-529600-0000	Legal Fees	-	83	400	250
-300-530000-0000	Maintenance	-	13,384	-	-
-300-531000-0000	Mileage Reimbursement	183	-	100	100
-300-531600-0000	Office Supplies	1,040	1,293	2,000	2,000
-300-532400-0000	Physical/Psych Exams	55	239	-	-
-300-534500-0000	Administrative Fees	466	125	250	250
-300-535600-0000	Special Supplies	1,052	495	1,600	2,000
-300-535750-0000	Training	3,143	90	1,500	1,500
-300-536000-0000	Utilities	4,283	3,803	2,500	2,500
-300-535900-0000	Uniforms	-	-	-	1,500
-300-537500-0000	Vehicle Fuel	53,353	51,162	53,000	53,000
-300-538000-0000	Vehicle Maintenance	29,653	19,117	48,000	40,000
-300-538500-0000	Vehicle Parts	-	3,018	-	-

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-300-560750-0000	Project Admin - Direct	-	13,978	26,566	27,610
-300-550700-0000	Depreciation	93,199	93,277	-	-
-300-560400-0000	Capital Outlay	3,455	17,249	-	-
-300-590100-0000	To General Fund	54,583	73,146	68,208	63,047
		796,001	748,158	642,663	620,033
	FUND REVENUE	688,650	631,056	642,663	620,033
	FUND EXPENDITURES	796,001	748,158	642,663	620,033

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

FUND 350
 TRANSIT

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
Transit Supervisor	1.00	44,080	-	8,609	14,603	851	202	5,211	73,556
Sr. Transit Driver	1.00	38,314	-	7,483	14,603	767	181	4,660	66,008
Transit Driver/Dispatcher	1.00	33,480	-	6,539	7,307	591	164	4,235	52,317
Transit Driver/Dispatcher	1.00	33,480	-	6,539	7,307	591	164	4,235	52,317
Transit Driver/Dispatcher	0.75	21,690	-	652	10,955	473	142	2,744	36,656
Transit Driver/Dispatcher	1.00	31,119	-	6,078	14,603	663	152	3,937	56,552
Subtotal:	5.75	202,162	-	35,900	69,377	3,937	1,005	25,023	337,404

Hours									
Transit Driver/Dispatcher	670	-	9,782	127	-	142	-	1,237	11,288
Transit Driver/Dispatcher	680	-	9,928	129	-	144	-	1,256	11,457
Transit Driver/Dispatcher	1,550	-	22,630	294	-	328	-	2,863	26,115
Subtotal:	2,900	-	42,340	550	-	614	-	5,356	48,861

Other special pays:

PERS Health Administration					125				125
Retirement Health Benefit & PARS 403b				15,586	-				15,586
Overtime		2,000							2,000
Subtotal:	-	-	-	15,586	125	-	-	-	15,711

GRAND TOTAL:	2,905.75	202,162	42,340	52,036	69,502	4,551	1,005	30,379	401,976
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City of Dixon Budget FY2015
 FUND 350 - TRANSIT
 OPERATING EXPENSES SUMMARY SHEET

Form SS-1

Fund: 350
 Department #: 300
 Department Name: Transit

Account Code	2015	Brief Detail Description
	Budget	
520400	500	Promotion and advertising
521000	1,200	HVAC maintenance & misc. building repairs
521800	6,000	Service for seven cell phones, office phones, internet \$500/mo.
522600	500	Pest control
523200	2,000	Audit of transit program. State Controllers report; Single Audit
524000	500	Paratransit vehicle drivers license and GPPV renewal
527800	12,000	Liability and vehicle physical damage coverage through the California Transit Insurance Pool (CalTIP).
528400	1,600	Vehicle Insurance - rate based on info from Bickmore Risk Services
529600	250	Legal Fees
531000	100	Mileage for work related travel by the transit staff.
531600	2,000	General office supplies.
534500	250	Administrative Fees/ Rec Net sign ups
535600	2,000	Readi-Ride ticket book printing \$600; other supplies as needed \$1,400
535750	1,500	Staff training
536000	2,500	Water, PGE for Transit Office.
535900	1,500	Uniform items not allowance
537500	53,000	Fuel for Readi-Ride vehicles.
538000	40,000	Maintenance of Readi-Ride vehicles
560750	27,610	Project Admin - Direct
590100	63,047	Transfer to Gen Fund per Cost Allocation Plan formerly 520200
Total	218,057	



Grant Funds

Grant Funds

There are a number of grants, which the City receives for special purposes.

Fund 525 Home Loan Grant Fund

The Home Loan Fund 525 exists to account for HCD HOME grant funds, which are used to fund first time homebuyer loans and the related program income. This fund was created during FY2007-08 to separate out these types of loans from other loans. Program income is estimated very conservatively because all loans have been deferred and therefore payoffs are only received when the buyer refinances.

This fund accounts for grants awarded for the Heritage Commons and Valley Glen projects. During 2013-14, the construction of the 60-unit Heritage Commons Senior Housing Complex for low income residents was completed. Additionally, the 59-unit low income Valley Glen Rental Apartment Complex was completed.



This fund is managed jointly by Economic Development and Administrative Services, with Economic Development being responsible for the program and compliance, and Administrative Services being responsible for loan administration and accounting.

Fund 550 Used Oil Grant Fund

Every year the City applies for a \$5,000 grant from the State for used oil and filter collection, recycling, and the cost of education on the hazards of improper disposal of used oil and filters. Appropriations are made to cover the cost of used oil and filter collection and for education to the public on the hazards of improper disposal of used oil and filters. This fund is managed by Public Works.

Fund 560 Police Grants Fund

The Police grant fund is used to account for special police expenditures, which are funded by a State grant. This includes a part-time Police Sergeant, as well as

operational supplies such as tactical vests, firing range equipment, digital cameras, and capital purchases such as dash cameras for patrol vehicles.



Fund 570 CDBG Fund

The CDBG (Community Development Block Grant) Fund exists to account for grant funds, which are used to make loans to businesses to promote the City’s economic development goals and the related program income.

Expenditures consist of loan disbursements and administration costs. This fund is managed jointly by Economic Development and Administrative Services, with Economic Development being responsible for the program and compliance and Administrative Services being responsible for loan administration and accounting.

Fund 572 CDBG Rehabilitation Grant Fund

The CDBG (Community Development Block Grant) Fund exists to account for grant funds, which are used to make loans to businesses to promote the City’s economic development goals, create jobs, assist with infrastructure improvements, program income and private investment dollars. This fund is managed jointly by Economic Development and Administrative Services



CITY OF DIXON

BUDGET OVERVIEW GRANT FUNDS

FUND	HOME FTHB LOAN PROGRAM 525	CA USED OIL 550	POLICE GRANT 560	CDBG 570	CDBG REHAB GRANT 572	Total
FY 2014						
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES						
BEGINNING FUND BALANCE July-2013	11,866	4,075	246,254	193,795	-	455,990
ESTIMATED						
REVENUE	3,344,744	5,325	101,057	82,740	-	3,533,866
TRANSFERS	-	-	-	47,096	-	47,096
REVENUE & TRANSFERS	3,344,744	5,325	101,057	129,836	-	3,580,962
EXPENDITURES	3,953,056	5,325	157,299	9,054	-	4,124,734
ESTIMATED ENDING FUND BALANCE	(596,446)	4,075	190,012	314,577	-	(87,782)
FY 2015						
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS						
ESTIMATED BEGINNING FUND BALANCE July-2014	(596,446)	4,075	190,012	314,577	-	(87,782)
ADOPTED						
REVENUE						
REVENUES	5,958,606	5,325	100,000	82,740	1,100,000	7,246,671
INTEREST EARNINGS	-	-	1,000	-	-	1,000
TRANSFERS	-	-	-	-	-	-
REVENUE AND TRANSFERS	5,958,606	5,325	101,000	82,740	1,100,000	7,247,671
AVAILABLE RESOURCES	5,362,160	9,400	291,012	397,317	1,100,000	7,159,889
APPROPRIATIONS	5,971,606	5,325	188,935	215,000	1,100,000	7,480,866
ESTIMATED ENDING FUND BALANCE	(609,446)	4,075	102,077	182,317	-	(320,977)
ESTIMATED BEGINNING FUND BALANCE July-2015	(609,446)	4,075	102,077	182,317	-	(320,977)

City of Dixon Budget FY2015

FUND 525 - HOME LOAN PROGRAM

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
.000-460705-0000	Loan Proceeds	2,500	22,253	1,500	-
.000-460950-1300	Grant - Fed - Heritage Commons	23,985	3,020,740	6,613,746	-
.000-460950-1301	Grant - Fed - Valley Glen	-	1,852,925	4,342,881	358,606
.000-460950-1302	Grant - Fed - Heritage Commons #2	-	-	-	5,600,000
.000-461600-0000	Interest Earned	161	12	-	-
.000-470100-0000	Unrealized Gain on Investments	(248)	-	-	-
		26,398	4,895,930	10,958,127	5,958,606
First Time Home Buyer (FTHB) - 0000					
.525-520100-0000	Administration	902	1,027	1,000	5,000
.525-529600-0000	Legal Services	6,897	-	-	-
.525-529800-0000	Loans HOME	30,000	-	-	-
.525-529810-0000	Loans - Reuse Funded	55,000	-	14,000	8,000
		92,799	1,027	15,000	13,000
Heritage Commons - 1300					
.525-520100-1300	Administration - Heritage Comm	39,897	24,026	26,940	-
.525-522400-1300	Contract Svcs - Heritage Comm.	-	-	15,500	-
.525-529600-1300	Legal Svcs - Heritage Comm.	-	443	9,558	-
.525-529800-1300	Loan - Heritage Commons	-	2,979,963	6,515,506	-
.525-560250-1300	Design/Plans/Specs	-	-	12,500	-
.525-560350-1300	Environmental Review	-	-	12,500	-
.525-560500-1300	Inspection/Supervision/Testing	-	-	12,500	-
		39,897	3,004,432	6,605,004	-
Valley Glen - 1301					
.525-520100-1301	Administration - Valley Glen	-	13,264	180,806	55,606
.525-529600-1301	Legal Svcs - Valley Glen	-	2,630	-	3,000
.525-529800-1301	Loan - Valley Glen	-	1,837,925	4,162,075	300,000
		-	1,853,819	4,342,881	358,606
Heritage Commons #2 - 1302					
.525-529600-1302	Legal Svcs - Heritage Comm. 2	-	1,978	-	-
.525-560150-1302	Construction	-	-	-	5,500,000
.525-520100-1302	Administration	-	-	-	100,000
		-	1,978	-	5,600,000
FUND REVENUE		26,398	4,895,930	10,958,127	5,958,606
FUND EXPENDITURES		132,696	4,861,254	10,962,885	5,971,606

Note: All projects are funded with CDBG grants which are disbursed on a reimbursement basis

City of Dixon Budget FY2015
FUND 550 - USED OIL GRANT

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-461200-0000	Grant - Used Oil Recycle	5,406	5,325	5,000	5,325
-000-461600-0000	Interest Earned	14	6	-	-
-000-470100-0000	Unrealized Gain GASB 31	(3)	(14)	-	-
		5,417	5,317	5,000	5,325
-500-521600-0000	Collection Facilities	2,289	2,968	2,500	2,500
-500-533400-0000	Public Education	3,143	1,562	2,500	2,825
		5,432	4,530	5,000	5,325
	FUND REVENUE	5,417	5,317	5,000	5,325
	FUND EXPENDITURES	5,432	4,530	5,000	5,325

City of Dixon Budget FY2015
FUND 560 - POLICE GRANTS

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-460900-0000	Grant Funds - Police Other	100,000	100,000	100,000	100,000
000-461600-0000	Interest Earned	1,099	510	-	1,000
000-470100-0000	Unrealized Gain GASB 31	(95)	(634)	-	-
		101,004	99,875	100,000	101,000
500-511100-0000	Salaries/Wages PT	29,348	32,693	34,762	33,072
500-512100-0000	Medicare	2,245	2,501	2,659	909
500-512600-0000	Worker's Comp Insurance	1,855	2,988	2,221	1,953
500-521800-0000	Communications	7,907	3,609	8,000	7,000
500-526800-0000	Firing Range Supplies	-	-	17,000	12,000
500-529400-0000	Lease Agreement	-	-	10,000	7,000
500-531650-0000	Software Maintenance	-	-	-	10,000
500-535600-0000	Special Supplies	3,728	4,409	30,800	28,000
500-535750-0000	Training	-	-	20,000	20,000
500-535900-0000	Uniforms	4,608	4,204	9,000	4,000
500-560400-0000	Capital Outlay	34,833	31,712	86,900	65,000
		84,524	82,116	221,342	188,935
FUND REVENUE		101,004	99,875	100,000	101,000
FUND EXPENDITURES		84,524	82,116	221,342	188,935

CITY OF DIXON
 WAGES/BENEFIT WORKSHEET
 SEASONAL/TEMPORARY & NON PERMANENT PART-TIME POSITIONS (NON-CONTRACT)

Fund Name: POLICE - GRANTS

Fund #: 560-500

Position Title	Hourly Rate	Total Hours	Wages	Medicare	Worker's Comp.	PARS	TOTAL
Police Sergeant	34.45	960	33,072	480	1,953	430	35,935

Account Code	2015	Brief Detail Description
	Budget	
521800	7,000	Communications - Livescan
522400		Consultants - Professional
526800	12,000	Firing Range; Ammunition, Simunition, and Less Lethal
529400	7,000	Lease Purchase - Change over to new system, replaces StreetGard system
531650	10,000	Software Maintenance - RMS software maintenance (Solano County - Trittech)
535600	28,000	Special Supplies: General supplies, Graffiti cameras, simunition, digital cameras, Desktop PC's,
535750	20,000	Non-POST/non-reimbursable training
535900	4,000	Uniforms - Police Ballistic Vest inserts
560400	65,000	Capital Equipment - See SS-2
Total	153,000	

CITY OF DIXON
 CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)

Fund #: 560
 Fund Name: Police Grants

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit	Quantity	Total
N	E	Dash cameras for patrol vehicles	5,000	9	45,000
N	E	License plate readers for patrol vehicles	10,000	2	20,000
				Total	65,000

*Category: V = Vehicles
 F = Furniture/Fixtures
 E = Equipment
 B = Buildings

City of Dixon Budget FY2015

FUND 570 - CDBG (COMMUNITY DEVELOPMENT BLOCK GRANT)

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
·000-460700-0040	Bud's Pub & Grill	2,375	2,367	2,451	2,700
·000-460700-0052	Solano Baking Co. 96-07/98-02	7,000	5,500	6,000	6,000
·000-460700-0091	Haughn&Sons Tire Service R-08	1,167	1,110	2,074	1,200
·000-460700-0110	The Embroidery Shop	7,266	14,560	14,737	15,600
·000-460700-0150	Glorie	4,650	4,831	5,012	4,900
·000-460700-0160	Efficient Drive Trains	13,733	12,787	14,900	17,500
·000-460700-0170	FF/Suisun CAC	1,459	1,340	1,487	1,480
·000-460700-0180	Axenia BioCulture	20,413	21,034	21,673	21,500
·000-460800-0000	Interest Earnings on Loans	21,068	13,834	11,449	11,860
·000-461300-1303	Grant Funds - Fed - CDBG*	-	-	1,100,000	-
·000-461600-0000	Interest Earned	608	451	-	-
·000-470100-0000	Unrealized Gain GASB 31	27	(420)	-	-
·000-490100-0000	Transfer from General Fund	-	-	47,096	-
		79,766	77,394	1,226,879	82,740
Administration - 0000					
·100-520200-0000	Admin Costs - Gen'l	-	4,840	5,000	4,000
·100-522400-0000	Consultants - Professional	4,575	7,545	-	5,000
·100-523200-0000	Contract Svcs - Audit	1,000	1,000	1,000	1,000
·100-529600-0000	Legal Expenses	309	753	1,500	5,000
·100-529810-0000	Loans - Reuse	-	-	40,000	200,000
·100-590100-0000	Transfer to General Fund	2,978	-	-	-
		8,862	14,138	47,500	215,000
Grant-Fed-CDBG - 1303*					
·100-520200-1303	Administration	-	-	216,693	-
·100-529800-1303	Loans	-	-	469,025	-
·100-560150-1303	Construction	-	-	415,282	-
		-	-	1,101,000	-
FUND REVENUE		79,766	77,394	1,226,879	82,740
FUND EXPENDITURES		8,862	14,138	1,148,500	215,000

*A separate fund has been setup, Fund 572 - CDBG Rehab Grant, for tracking purposes and appropriations are requested to move to that fund in 2014-15

City of Dixon Budget FY2015

Fund 572 - CDBG Rehabilitation Grant

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
572-000-460700-0000	Loan Principal	-	-	-	-
572-000-460950-0000	Grant - Fed HCD	-	-	1,100,000	1,100,000 **
572-000-461600-0000	Interest Earned	-	-	-	-
572-000-470100-0000	Unrealized Gain GASB 31	-	-	-	-
		-	-	1,100,000	1,100,000
572-000-520100-0000	Administration	-	-	-	215,693 *
572-000-529800-0000	Loans - Grant Funded	-	-	-	469,025
572-000-560150-0000	Construction	-	-	-	415,282
		-	-	-	1,100,000
	FUND REVENUE	-	-	1,100,000	1,100,000
	FUND EXPENDITURES	-	-	-	1,100,000

*This grant initially was initially appropriated in Fund 570. Fund 572 was created for tracking purposes.

**This is not a new grant. The grant was originally budgeted in FY13-14, and is being re-budgeted in FY14-15.



Special Revenue Funds

Special Revenue Funds

Special Revenue Funds are funds, which are funded by revenues designated for a specific type of expenditure. These include the Gas Tax, Traffic Safety and Asset Forfeiture Funds.

Fund 530 Gas Tax Fund

All gas taxes are placed in this fund to be used for transportation purposes such as road maintenance and street lighting. Expenditures consist of transfers to the General Fund to cover the cost of Public Works and Engineering staff time as well as expenses for traffic control measures, such as barricades, stop signs, beacons etc. street light energy and repairs, minor pavement and concrete work, and maintenance of landscaping within the public right-of-way.

This budget includes a request for a part-time temporary employee to assist City crews to perform small sidewalk and pavement dig out repairs. A transfer to Transit Capital Project fund has also been added in 2014-15 to re-pay an interfund loan. Capital projects, such as sidewalk repair and paving projects that are solely funded with gas tax funds are also included in this fund. This fund is managed by Public Works-Engineering and Finance.

Fund 540 Traffic Safety Fund

The Traffic Safety Fund accounts for revenue from motor vehicle fines and forfeitures. Appropriations are made to cover the cost of maintenance of traffic signals by a contractor, signage and striping improvements recommended by the Transportation Advisory Commission and approved by the Council, as well as to reimburse the General Fund for a small amount of overhead per the cost allocation plan. This fund is managed by Public Works-Engineering and Finance.

Fund 561 Asset Forfeiture Fund

Revenues consist entirely of the proceeds of asset forfeitures resulting from Police activity. Appropriations are made for special Police activities. This fund is managed by the Police Department.

CITY OF DIXON

BUDGET OVERVIEW SPECIAL REVENUE FUNDS

FUND	GAS TAX 530	TRAFFIC SAFETY 540	ASSET FORFEITURE 561	Total
FY 2014				
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES				
BEGINNING FUND BALANCE	336,472	39,273	1,172	376,916
July-2013				
ESTIMATED				
REVENUE	526,266	64,965	4,192	595,423
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	526,266	64,965	4,192	595,423
EXPENDITURES	560,509	45,500	-	606,009
ESTIMATED ENDING FUND				
BALANCE	302,229	58,738	5,364	366,330
FY 2015				
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS				
ESTIMATED BEGINNING				
FUND BALANCE	302,229	58,738	5,364	366,330
July-2014				
ADOPTED				
REVENUE				
REVENUES	467,822	60,000	-	527,822
INTEREST EARNINGS	1,725	350	-	2,075
TRANSFERS	-	-	-	-
REVENUE AND TRANSFERS	469,547	60,350	-	529,897
AVAILABLE RESOURCES	771,776	119,088	5,364	896,227
APPROPRIATIONS	483,500	45,725	-	529,225
ESTIMATED ENDING FUND				
BALANCE	288,275	73,363	5,364	367,002
ESTIMATED BEGINNING				
FUND BALANCE	288,275	73,363	5,364	367,002
July-2015				

City of Dixon Budget FY2015

FUND 530 - GAS TAX

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-412000-0000	Gas Tax - Sec 2103	239,380	144,830	260,930	192,714
000-412100-0000	Gas Tax - Sec 2105	83,049	79,763	86,120	88,564
000-412200-0000	Gas Tax - Sec 2106	63,829	66,328	61,890	73,723
000-412300-0000	Gas tax - Sec 2107	122,842	130,703	128,218	108,821
000-412400-0000	Gas Tax - Sec 2107.5	4,000	4,000	4,000	4,000
000-461600-0000	Interest Earned	1,169	722	1,000	1,725
000-461800-0000	Miscellaneous Income	5,217	-	-	-
000-470100-0000	Unrealized Gain GASB 31	(119)	(838)	-	-
		519,369	425,509	542,158	469,547
102-560150-0000	Construction	8,725	1,520	9,000	9,000
102-560750-0000	Project Admin - Direct	584	-	1,000	1,000
103-520400-0000	Publications	-	-	350	-
103-529600-0000	Legal Services	41	-	-	-
103-560150-0000	Construction	146,117	-	100,000	-
103-560250-0000	Design/Plans/Specs	-	-	600	-
103-560700-0000	Permitting/Fees	-	-	50	-
103-560750-0000	Project Admin - Direct	10,793	-	20,000	-
320-520400-0000	Publications	-	223	-	-
320-560150-0000	Construction	-	14,932	12,000	-
320-560250-0000	Design/Plans/Specs	-	270	-	-
320-560700-0000	Permitting/Fees	50	-	-	-
320-560750-0000	Project Admin - Direct	-	8,741	1,000	-
321-560750-0000	Project Admin - Direct	-	-	10,000	-
500-511100-0000	Salaries - PT	-	-	8,882	23,980
500-512100-0000	Medicare	-	-	129	348
500-512210-0000	Retirement - PARS	-	-	115	312
500-512600-0000	Worker's Comp	-	-	1,258	2,437
500-522200-0000	Congestion Management	9,313	14,249	7,502	7,502
500-530000-0000	Maintenance	9,162	19,777	20,000	20,000
500-535600-0000	Special Supplies	-	-	-	-
500-560150-0000	Construction	-	-	33,733	33,733
500-590100-0000	To General Fund	317,485	317,485	271,079	234,899
500-590451-0000	To Core Area Drainage (451)	-	20,000	-	-

City of Dixon Budget FY2015

FUND 530 - GAS TAX

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
500-592300-0000	To Transportation Cap Proj	-	-	74,681	-
500-592300-1504	To Transportation CIP (460)	-	-	-	76,000
500-590470-0000	To Transit Cap Proj	-	-	-	74,290
		502,270	397,198	571,379	483,500
FUND REVENUE		519,369	425,509	542,158	469,547
FUND EXPENDITURES		502,270	397,198	571,379	483,500

Projects in this fund:

- 530-102 Sidewalk Rehab
- 530-103 Sidewalk Ramps/Curb Cuts
- 530-320 2012 Paving Project
- 530-321 Paving Project
- 530-500 Gas Tax Administration

Form PR-1

CITY OF DIXON
WAGES/BENEFIT WORKSHEET
SEASONAL/TEMPORARY & NON PERMANENT PART-TIME POSITIONS (NON-CONTRACT)

Department #: 530
Fund Name: Gas Tax

Position Title	Hourly Rate	Total Hours	Wages	Medicare	Worker's Comp.	PARS	TOTAL
Maintenance Worker I	17.08	1,404	23,980	348	2,437	312	27,076

City of Dixon Budget FY2015
FUND 540 - TRAFFIC SAFETY

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-429500-0000	Motor Vehicle Fines	27,923	22,415	64,580	60,000
-000-461600-0000	Interest Earned	339	116	200	350
-000-470100-0000	Unrealized Gain GASB 31	(43)	(169)	-	-
		28,219	22,362	64,780	60,350
-500-522600-0000	Contract Serv - Non Prof	23,694	35,907	27,000	35,000
-500-535700-0000	Traffic Control Supplies	3,965	6,969	10,000	10,000
-500-590100-0000	To General Fund	6,297	665	500	725
		33,956	43,540	37,500	45,725
FUND REVENUE		28,219	22,362	64,780	60,350
FUND EXPENDITURES		33,956	43,540	37,500	45,725

City of Dixon Budget FY2015

FUND 561 - POLICE ASSET FORFEITURE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-461100-0000	Federal Funds	-	-	-	-
-000-461120-0000	State Funds	-	-	-	-
-000-461600-0000	Interest Earned	6	3	-	-
-000-470100-0000	Unrealized Gain GASB 31	(1)	(3)	-	-
		5	-	-	-
-500-535600-0000	Special Supplies	-	-	-	-
-500-535750-0000	Training	-	-	-	-
-500-560400-0000	Capital Outlay	-	-	-	-
-500-590100-0000	To General Fund	-	-	-	-
-500-591800-0000	To Fire Capital Projects	-	-	-	-
-500-591900-0000	Transfer to Police CIP	-	-	-	-
-500-592000-0000	To City Facilities	-	-	-	-
		-	-	-	-
FUND REVENUE		5	-	-	-
FUND EXPENDITURES		-	-	-	-

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Capital Improvement Project Funds



Capital Improvement Project Funds

Capital Improvement Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities other than those financed by an Enterprise Fund or Special Assessment Fund.

The City of Dixon's non-major Capital Improvement Project (CIP) funds are summarized as follows:

Fund 400 - Unrestricted CIP

Accounts for the revenue and expenses budgeted for capital projects relating to administrative infrastructure. The AB 1600 (development impact) Fee Study unexpended funds will be carried over to FY 2014-15. The expense will be charged through this fund and later allocated to the funds covered in the study.

Fund 404 Community Development CIP

Fund 404 is an unrestricted fund designated for Capital Improvement Projects, which has been on the books of the City since the 1970's. The fund represents one-time monies, which can be used for any purpose, capital or non-capital. Administrative Services manages this fund.

Fund 410 Fire CIP

Accounts for development impact fees collected to fund fire infrastructure. The challenge over the years has been funding the debt service payments associated with the Fire Station due to the decline in impact fees. FY 2014-15 reflects anticipated revenue attributed to the Heritage Commons Phase 2 project and a transfer to the lease financing (Fund 275) for the refinanced lease revenue bonds.

Fund 420 Police CIP

Accounts for development impact fees collected for capital projects relating to police infrastructure. As with the Fire CIP fund, funding of debt service payments associated with the Police station have been a challenge due to the economic environment of declining impact fees received. FY 2014-15 reflects anticipated revenue attributed to the Heritage Commons Phase 2, while the expenditures reflect a transfer to the lease financing (fund 275) for the refinanced lease revenue bonds.

Fund 430 City Facilities CIP

Accounts for development impact fees collected to fund expansion of City Administrative Facilities. This fund is managed by Administrative Services.

Fund 440 Public Works Facilities CIP

Accounts for development impact fees collected to fund public works facilities. In FY2015, work will continue on the groundwater remediation project. This fund is managed by Public Works.

Fund 450 Storm Drainage Facilities CIP

Accounts for development impact fees collected to fund expansion of the City's drainage facilities. The City is faced with challenges obtaining funding to cover the cost of interfund loans to fund facilities. The facilities were constructed with interfund loans for which impact fees are insufficient due to the slowdown in development. Interest will continue to be added to the principal of the \$1,275,000 loan made to fund Pond C. A budgeted amount has been included to make payments on the interfund loan from Fund 460, Transportation Facilities CIP.



Fund 451 Core Area Drainage Project Fund

This fund accounts for the funding and expenses associated with the Core Area Drainage project. The primary funding source had been a transfer from the former Redevelopment Agency of approximately \$1.2 million. Due to the California Supreme Court ruling on December 29, 2011 affirming the constitutionality of the Redevelopment Dissolution Bill, \$1.032 million had to be returned to the Successor Agency. The City Council funded Phase 1A in 2012-13 with a transfer from the General Fund and a small allocation from Gas Tax. This project has not yet been completed and additional funds will be requested at the May 13, 2014 City Council meeting.

Fund 460 Transportation Facilities CIP

Accounts for grants, fees, transfers from other funds and development impact fees collected to fund streets and transportation infrastructure. Projects include preparing a realignment study for Vaughn Road at the UPRR, a street paving project, and completion of the plans and right-of-way acquisition for the Parkway Boulevard Overcrossing Project. The requested budget for 2014-15 includes a Slurry Seal & Paving Project with OBAG funds of \$584,000. The project is located on West A Street between I-80 CalTrans right-of-way and Pitt School Road. This fund is managed by Public Works. Repayment for two interfund loans has been included in the 2014-15 budget.

Fund 470 Transit Facilities CIP

Accounts for grants received to fund transit facilities and bus replacements. No projects are planned for this fiscal year. Staff time and legal services are budgeted to support the Solano Transportation Authority's administration of the West B Street Pedestrian Undercrossing Project. The City's local match for the West B Street Project was funded in part by a loan from



Fund 460 to be repaid from development impact fees. A re-payment schedule has been developed, and while this fund has no available resources to make the payment, a transfer from the Gas Tax fund will cover the interfund repayment. This fund is managed by Public Works.

Fund 480 Recreation & Parks CIP

Accounts for development impact fees collected to fund expansion of recreation and parks facilities. The 2013-14 budget included design and cost estimate for bocce ball courts in Hall Park as recommended by the Parks and Recreation Commission. The 2014-15 proposed budget includes two new capital projects, Pond A Accessibility (construct pathway from Pitt School to Parkway) and Playground Equipment Replacements.

Fund 481 Parks CIP

Accounts for park in lieu fees. In FY2015, the following projects are funded here: Parks Master Plan Update; Improvements to the Challenger ball field; resurfacing of the Hall Park Tennis Courts, miscellaneous rehab projects to the Hall Park restrooms and Veterans Park landscaping. This fund is managed by Public Works.



Fund 490 Agricultural Land Mitigation CIP

Accounts for development impact fees collected to fund greenbelts. No revenues are anticipated for FY 2015. There are no proposed appropriations. This fund is managed by Administrative Services.

CITY OF DIXON

BUDGET OVERVIEW

CAPITAL IMPROVEMENT PROJECT FUNDS

FUND	CIP 400	Comm Dev 404 ⁴	Fire 410	Police 420	City Facilities 430	Public Works 440	Storm Drainage 450 ¹
FY 2014							
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES							
BEGINNING FUND BALANCE July-2013	572,452	177	71,957	31,289	123,899	386,315	(967,967)
ESTIMATED							
REVENUE	3,500	-	170	75	450	27,500	1,938
TRANSFERS	50,000	-	-	-	-	-	-
REVENUE & TRANSFERS	53,500	-	170	75	450	27,500	1,938
EXPENDITURES	110,000	-	72,101	31,352	125,203	26,997	154,000
ESTIMATED ENDING FUND BALANCE	515,952	177	26	13	(855)	386,818	(1,120,029)
FY 2015							
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS							
ESTIMATED BEGINNING FUND BALANCE July-2014	515,952	177	26	13	(855)	386,818	(1,120,029)
ADOPTED							
REVENUE							
REVENUES	-	(2,015)	67,531	29,361	43,006	36,267	16,204
INTEREST EARNINGS	3,500	2,015	-	-	400	2,500	1,450
TRANSFERS	-	-	-	-	-	-	-
REVENUE AND TRANSFERS	3,500	-	67,531	29,361	43,406	38,767	17,654
AVAILABLE RESOURCES	519,452	177	67,557	29,374	42,552	425,585	(1,102,375)
APPROPRIATIONS	-	-	67,531	29,361	44,554	37,501	152,524
ESTIMATED ENDING FUND BALANCE	519,452	177	26	13	(2,002)	388,084	(1,254,899)
ESTIMATED BEGINNING FUND BALANCE July-2015	519,452	177	26	13	(2,002)	388,084	(1,254,899)

¹Fund 450 negative fund balance due to \$1.56 million borrowed from other funds for sewer projects (\$1.28M from Fund 460)

²Fund 451 - Core Area Drainage Fund was established in FY2011 due to requirements for separation of funds due to multiple funding sources.

CITY OF DIXON

BUDGET OVERVIEW

**CAPITAL IMPROVEMENT
PROJECT FUNDS**

FUND	Core Area Drainage 451²	Trans- portation 460³	Transit 470	Recreation 480	Parks 481	Ag. Land Mitigation 490⁴	Total
FY 2014							
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES							
BEGINNING FUND BALANCE July-2013	704,158	3,176,936	(646,513)	811,296	-	63,958	4,327,956
ESTIMATED							
REVENUE	335,275	353,231	74,681	-	384,000	480	1,181,300
TRANSFERS	-	-	-	5,085	-	-	55,085
REVENUE & TRANSFERS	335,275	353,231	74,681	5,085	384,000	480	1,236,385
EXPENDITURES	1,030,821	1,481,244	103,236	551	-	-	3,135,505
ESTIMATED ENDING FUND BALANCE	8,612	2,048,923	(675,068)	815,830	384,000	64,438	2,428,837
FY 2015							
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS							
ESTIMATED BEGINNING FUND BALANCE July-2014	8,612	2,048,923	(675,068)	815,830	384,000	64,438	2,428,837
ADOPTED							
REVENUE							
REVENUES	-	685,275	74,290	372,315	239,000	-	1,561,234
INTEREST EARNINGS	-	224,907	-	4,900	2,500	-	242,172
TRANSFERS	-	-	-	-	-	-	-
REVENUE AND TRANSFERS	-	910,182	74,290	377,215	241,500	-	1,803,406
AVAILABLE RESOURCES	8,612	2,959,105	(600,778)	1,193,045	625,500	64,438	4,232,243
APPROPRIATIONS	25	693,399	78,335	501,019	170,000	-	1,774,249
ESTIMATED ENDING FUND BALANCE	8,587	2,265,706	(679,113)	692,026	455,500	64,438	2,457,994
ESTIMATED BEGINNING FUND BALANCE July-2015	8,587	2,265,706	(679,113)	692,026	455,500	64,438	2,457,994

³Fund 460 fund balance includes \$1.28 million due from other funds (450); beginning Fund Balance is net of the interfund receivables

⁴Due to zero budgetary activity, this fund is represented in the summary for fund balance information only.

City of Dixon Budget FY2015

FUND 400 - CAPITAL PROJECTS (UNRESTRICTED)

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-461600-0000	Interest Earned	5,438	3,510	-	3,500
000-470100-0000	Unrealized Gain-Gasb 31	(101)	(1,017)	-	-
000-491100-0000	Transfer from General Fund	-	-	50,000	-
		5,337	2,493	50,000	3,500
100-560600-0000	Master Plan Update	-	-	50,000	-
100-560750-0000	Project Admin - Direct	-	-	10,000	-
100-590100-0000	To General Fund	12,479	10	-	-
102-560150-0000	Construction	-	-	50,000	-
		12,479	10	110,000	-
FUND REVENUE		5,337	2,493	50,000	3,500
FUND EXPENDITURES		12,479	10	110,000	-

Projects in this fund:

400-100 Administration

400-102 Sidewalk Pilot Program

Note: A \$232,000 budget transfer to augment the Core Area Drainage Phase 1A project in Fund 451 will be considered at the May 13, 2014 Council meeting. If approved, FY 2013-14 amounts will be updated prior to June 10th budget adoption by the Council.

FUND 404 - COMMUNITY DEVELOPMENT CIP

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-461600-0000	Interest Earned	1,716	74	-	-
000-470100-0000	Unrealized Gain GASB 31	(1,697)	(351)	-	-
		19	(277)	-	-
100-590800-0000	Transfer to DPIC	335,835	154,826	-	-
		335,835	154,826	-	-
FUND REVENUE		19	(277)	-	-
FUND EXPENDITURES		335,835	154,826	-	-

City of Dixon Budget FY2015

FUND 410 - FIRE CAPITAL

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-425200-0000	Development Fees - Fire	110,334	70,530	16,170	67,531
-000-461600-0000	Interest Earned	279	206	-	-
-000-470100-0000	Unrealized Gain GASB 31	243	(301)	-	-
		110,856	70,435	16,170	67,531
<hr/>					
-101-591275-0000	Transfer to Lease Financing	-	110,334	182,100	67,531
		-	110,334	182,100	67,531
<hr/>					
	FUND REVENUE	110,856	70,435	16,170	67,531
	FUND EXPENDITURES	-	110,334	182,100	67,531

FUND 420 - POLICE CAPITAL

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-425300-0000	Development Fees - Police	48,001	30,666	7,040	29,361
-000-461600-0000	Interest Earned	121	90	-	-
-000-470100-0000	Unrealized Gain GASB 31	105	(131)	-	-
		48,226	30,625	7,040	29,361
<hr/>					
-100-591275-0000	Transfer to Lease Financing	-	48,000	79,945	29,361
		-	48,000	79,945	29,361
<hr/>					
	FUND REVENUE	48,226	30,625	7,040	29,361
	FUND EXPENDITURES	-	48,000	79,945	29,361

City of Dixon Budget FY2015

FUND 430 - CITY FACILITIES CIP

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-425100-0000	Development Fees -- Comm Fac	70,277	44,908	10,300	43,006
000-461600-0000	Interest Earned	1,033	342	-	400
000-470100-0000	Unrealized Gain GASB 31	(105)	(566)	-	-
		71,205	44,684	10,300	43,406
100-590100-0000	Transfer to General Fund	5,398	2,094	1,864	1,548
100-590275-0000	To Lease Financing Fund 275	-	128,667	182,100	43,006
		5,398	130,761	183,964	44,554
FUND REVENUE		71,205	44,684	10,300	43,406
FUND EXPENDITURES		5,398	130,761	183,964	44,554

Projects in this fund:

430-100 Administration

FUND 440 - PUBLIC WORKS FACILITIES CIP

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-425400-0000	Development Fees - Pub Wks	18,450	11,773	2,700	11,267
000-461200-0000	Grant Funds - UGST	10,095	17,849	25,000	25,000
000-461600-0000	Interest Earned	1,824	946	800	2,500
000-470100-0000	Unrealized Gain GASB 31	(380)	(1,085)	-	-
		29,989	29,482	28,500	38,767
100-590100-0000	To General Fund	1,997	1,997	1,997	12,501
104-560250-0000	Design/Plans/Specs	28,844	20,378	25,000	25,000
105-560700-0000	Permits/Fees	-	(2,000)	-	-
		30,841	20,375	26,997	37,501
FUND REVENUE		29,989	29,482	28,500	38,767
FUND EXPENDITURES		30,841	20,375	26,997	37,501

Projects in this fund:

440-100 Administration

440-105 Corp Yard Office Building Remodel

440-104 MSC Groundwater Remediation

City of Dixon Budget FY2015
FUND 450 - STORM DRAINAGE FACILITIES CIP

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-425700-0000	Development Fees - Storm Drain	19,264	110,773	-	16,204
-000-461600-0000	Interest Earned	3,182	1,451	-	-
-000-461800-0000	Miscellaneous Income	-	-	-	1,450
-000-470100-0000	Unrealized Gain GASB 31	(424)	(1,670)	-	-
		22,022	110,554	-	17,654
-100-590100-0000	To General Fund	-	-	1,850	1,907
-104-550750-0000	Interfund Interest	-	144,363	152,150	150,617
		-	144,363	154,000	152,524
FUND REVENUE		22,022	110,554	-	17,654
FUND EXPENDITURES		-	144,363	154,000	152,524

Projects in this fund:

450-100 Administration 450-104 Pond C

Note: A \$100,000 budget transfer to augment the Core Area Drainage Phase 1A project in Fund 451 will be considered at the May 13, 2014 Council meeting. If approved, FY 2013-14 amounts will be updated prior to June 10th budget adoption by the Council.

FUND 451 - CORE AREA DRAINAGE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-461310-0000	Grant Funds - CDBG Design	33,082	-	-	-
-000-461600-0000	Interest Earned	2,960	1,347	-	-
-000-470100-0000	Unrealized Gain on Investments	(3,167)	(845)	-	-
-000-490100-0000	Transfer from General Fund	-	530,000	-	-
-000-492200-0000	Transfer from Storm Drain (450)	-	-	100,000	-
-000-492400-0000	Transfer from CIP (400)	-	-	232,000	-
-000-492800-0000	Transfer from Gas Tax 530	-	20,000	-	-
		32,875	550,502	332,000	-
-000-529600-0000	Legal Fees	4,356	220	280	-
-000-560150-0000	Construction	-	-	991,250	-
-000-560250-0000	Design/Plans/Specs	-	198	-	-
-000-560500-0000	Inspection/Supervision/Testing	445	-	-	-
-000-560650-0000	Miscellaneous Expenses	3,112	-	-	-
-000-560750-0000	Project Admin - Direct	14,260	7,379	18,371	-
-000-590100-0000	Transfer to General Fund	-	-	1,166	25
		22,173	7,797	1,011,067	25
FUND REVENUE		32,875	550,502	332,000	-
FUND EXPENDITURES		22,173	7,797	1,011,067	25

Projects in this fund:

451-000 Administration and Core Area Drainage Project, Phase 1A

Note: A \$332,000 budget transfer to augment the Core Area Drainage Phase 1A project for construction and project admin will be considered at the May 13, 2014 Council meeting. If approved, FY 2013-14 amounts will be updated prior to June 10th budget adoption by the Council. Funding sources would be unrestricted Capital Projects Fund and Storm Drain CIP.

City of Dixon Budget FY2015

FUND 460 - TRANSPORTATION CIP

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-425800-0000	Development Fees - Transportation	92,915	30,547	64,000	25,275
000-414300-0000	TDA	34,166	-	-	-
000-461110-0000	Grant Funds - Street - Fed	-	28,250	120,000	-
000-461110-1504	Grant Funds - OBAG	-	-	-	584,000
000-461600-0000	Interest Earned	19,360	163,743	152,150	224,907
000-470100-0000	Unrealized Gain GASB 31	(4,368)	(9,252)	-	-
000-492800-0000	Transfer from Gas Tax	-	-	74,681	-
000-492800-1504	Transfer from Gas Tax	-	-	-	76,000
		142,073	213,288	410,831	910,182
100-522400-0000	Consultants - Professional	-	15,000	15,000	15,000
100-590100-0000	Transfer to General Fund	5,141	5,141	6,193	6,399
100-592350-0000	To Gas Tax Fund 530	158,995	-	-	-
206-522400-0000	Consultants - Professional	-	-	64,721	-
206-560600-0000	Master Plan Update	2,184	-	-	-
206-560750-0000	Project Admin - Direct	9,510	15,279	-	-
209-560750-0000	Project Admin - Direct	-	-	30,000	-
313-560650-0000	Misc Expenses	-	-	15,000	-
317-520400-1504	Publications	-	-	-	1,000
317-560150-1504	Construction	-	192,000	-	595,000
317-560750-1504	Project Admin - Direct	13,761	6,557	1,943	64,000
601-529600-0000	Legal Services	-	43	4,957	-
601-560100-0000	Appraisals	-	-	10,000	-
601-560250-0000	Design/Plans/Specs	850	80,360	219,640	-
601-560550-0000	Land Acquisition	-	-	1,000,000	-
601-560750-0000	Project Admin - Direct	25,309	24,311	20,000	10,000
701-560150-0000	Construction	-	-	42,000	-
701-560250-0000	Design/Plans/Specs	-	-	10,000	-
701-560650-0000	Miscellaneous	-	-	35,000	-
701-560750-0000	Project Admin - Direct	-	-	3,000	2,000
		215,749	338,692	1,477,454	693,399
	FUND REVENUE	142,073	213,288	410,831	910,182
	FUND EXPENDITURES	215,749	338,692	1,477,454	693,399

Projects in this fund:

460-100 Administration	460-317 Slurry Seal & Paving Projects
460-206 Street Master Plan	460-601 Railroad Grade Separation (Parkway)
460-209 Vaughn Road Realignment	460-701 Citywide Benchmark Project
460-313 Cherry Street Improvements	

City of Dixon Budget FY2015

FUND 470 - TRANSIT FACILITIES CIP

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-461120-0000	Grant Funds - State	133,971	-	-	-
000-461600-0000	Interest Earned	889	173	200	-
000-470100-0000	Unrealized Gain GASB 31	(1,584)	(36)	-	-
000-491530-0000	Transfer from Gas Tax	-	-	-	74,290
		133,276	137	200	74,290
100-550750-0000	Interfund Interest	-	11,622	-	74,290
100-590100-0000	To General Fund	7,904	810	591	45
102-529600-0000	Legal Services	2,108	1,672	2,328	1,000
102-560250-0000	Design/Plans/Specs	10,190	-	-	-
102-560350-0000	Environmental Review	-	106,960	-	-
102-560650-0000	Miscellaneous	1,151,000	-	5,110	-
102-560750-0000	Project Admin - Direct	14,234	4,474	20,526	3,000
		1,185,436	125,539	28,555	78,335
	FUND REVENUE	133,276	137	200	74,290
	FUND EXPENDITURES	1,185,436	125,539	28,555	78,335

Projects in this fund:

470-100 Administration

470-102 Multi-modal Center; West B Undercrossing

City of Dixon Budget FY2015
FUND 480 - RECREATION AND PARKS CIP

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
·000-425500-0000	Development Fees - Recreation	443,801	434,812	122,100	372,315
·000-461600-0000	Interest Earned	1,172	1,917	-	4,900
·000-470100-0000	Unrealized Gain GASB 31	125	(1,451)	-	-
		445,098	435,279	122,100	377,215
·100-560250-0000	Design/Plans/Specs	-	-	10,000	-
·100-590100-0000	To General Fund	11,955	762	551	19
·131-529600-0000	Legal Services	-	41	-	-
·131-560150-0000	Construction	363,901	38,697	-	-
·131-560250-0000	Design/Plans/Specs	7,675	-	-	-
·131-560750-0000	Project Admin - Direct	21,293	-	-	-
·139-560150-0000	Construction	-	-	-	396,000
·139-560250-0000	Design/Plans/Specs	-	-	-	10,000
·139-560750-0000	Project Admin - Direct	-	-	-	20,000
·141-560150-0000	Construction	-	-	-	65,000
·141-560250-0000	Design/Plans/Specs	-	-	-	5,000
·141-560750-0000	Project Admin - Direct	-	-	-	5,000
		404,824	39,500	10,551	501,019
	FUND REVENUE	445,098	435,279	122,100	377,215
	FUND EXPENDITURES	404,824	39,500	10,551	501,019

Projects in this fund:

- 480-100 Administration
- 480-131 Hall Park Phase III
- 480-139 Pond A Accessibility (construct pathway from Pitt School to Parkway)
- 480-141 Playground Equipment Replacements

City of Dixon Budget FY2015

Fund 481 - PARKS CIP

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-433000-0000	Park-in-Lieu Fees	-	-	384,000	239,000
000-461600-0000	Interest Earned	-	-	-	2,500
		-	-	384,000	241,500
101-560650-0000	Miscellaneous	-	-	-	5,000
102-560250-0000	Design/Plans/Specs	-	-	-	10,000
103-560150-0000	Construction	-	-	-	90,000
103-560250-0000	Design/Plans/Specs	-	-	-	2,000
103-560650-0000	Miscellaneous	-	-	-	3,000
103-560750-0000	Project Admin - Direct	-	-	-	5,000
142-560150-0000	Construction	-	-	-	48,000
142-560250-0000	Design/Plans/Specs	-	-	-	2,000
142-560750-0000	Project Admin - Direct	-	-	-	5,000
		-	-	-	170,000
	FUND REVENUE	-	-	384,000	241,500
	FUND EXPENDITURES	-	-	-	170,000

- 481-101 Miscellaneous rehab projects: Hall Park restrooms, Vets Park landscaping
- 481-102 Parks Master Plan update
- 481-103 Challenger Field Improvements from CIP
- 481-142 Hall Park Tennis Court Resurfacing

City of Dixon Budget FY2015
FUND 490 - AG LAND MITIGATION

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-461600-0000	Interest Earned	333	155	-	-
000-470100-0000	Unrealized Gain GASB 31	(49)	(184)	-	-
		284	(29)	-	-
100-529600-0000	Legal Fees	-	-	-	-
100-560550-0000	Land Acquisition	-	-	-	-
100-590100-0000	To General Fund	-	-	-	-
		-	-	-	-
FUND REVENUE		284	(29)	-	-
FUND EXPENDITURES		-	-	-	-

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Special
Assessments,
Community Facilities,
&
Lighting/Landscaping
Districts

Special Assessment and Community Facilities Districts Funds

There are two Special Assessment Districts and two CFD (Community Facilities District) Funds, which are funded by either a special assessment or a special tax, placed annually on the county tax rolls. The Community Facilities and the Special Assessment funds are managed by Public Works.

Fund 651 Valley Glen CFD – 2003-1

The California State Legislature approved the Mello-Roos Community Facilities District Act of 1982 that provides for the levy of a special tax within a defined geographic area. Community Facilities Districts (CFDs) can generate funding for a broad range of facilities and eligible services. The development agreement between the City of Dixon and Pulte Homes Corporation (the “Developer”) required the developer create a funding mechanism for long-term operations and maintenance of certain storm drainage facilities, including a pump station and a portion of the improvements to the Pond A/Lateral One Detention and Conveyance facilities. On September 23, 2003, the Dixon City Council adopted Resolution No. 03-210, which established the Community Facilities District No. 2003-01 (Valley Glen). Valley Glen is a residential community located in the southern portion of the City of Dixon and its boundaries encompass a 212-acre site. A reserve fund has been established to fund future equipment and facility replacements such as major components of the Lift Station and storm drain line repairs.



Fund 655 Pond-C / Lateral-2 CFD (Brookfield)

This District is for the maintenance of drainage Pond C, has yet to be activated, and is being funded by a voluntary contribution from the development, which represents the developer's (Brookfield) 22.9% share. The City's share for areas the pond serves, which existed prior to Brookfield development, is 77.1%.

Expenditures consist of labor for maintenance of the pond provided by Public Works staff and the necessary materials. In FY 2013-14, 50 oak trees were planted in Pond C utilizing a California Department of Forestry and Fire Protection Grant. Volunteers planted the trees as part of an Eagle Scout Project.



Fund 710 West A Street Assessment District

The West A Street Assessment District accounts for the proceeds of Special Assessments collected on the property tax roll. These assessments fund the payment of \$6,847,053 in bonds issued under the 1915 Bond Act. These bonds have been used as security for bonds issued by the Dixon Public Financing Authority, which is the conduit for the limited obligation bonds, which are backed solely by the special assessments collected from property owners in the District. The City's only obligation is to pay the bonds based upon collection of the assessments from the property owners and pursue legal action to collect from delinquent property owners. The bonds will be repaid in full in 2014.

Fund 720 North First Street Assessment District

The North First Street Assessment District accounts for the proceeds of Special Assessments collected on the property tax roll. These assessments fund the payment of \$20,997,433 in bonds issued under the 1915 Bond Act. These bonds have been used as security for bonds issued by the Dixon Public Financing Authority, which is the conduit for the limited obligation bonds, which are backed solely by the special assessments collected from property owners in the District. The City's only obligation is to pay the bonds based upon collection of the assessments from the Property owners and pursue legal action to collect from delinquent property owners. The bonds will be repaid in full in 2020.

The interest rate on the financing authority bonds is lower than the interest rate on the assessment district bonds. As a result, over the years the trustee of the bonds held by the DPFA (Dixon Public Financing Authority) bonds has been able to call bonds. This in turn has resulted in a surplus at the financing authority level.

Special Assessment - Landscaping and Lighting District Fund 600

This category encompasses the Dixon Landscaping and Lighting Maintenance District established in 1989. This fund is managed by Public Works.

An assessment is placed on the tax roll for each parcel based on the assessment spread methodology in the annual Engineer’s Report. The Engineer’s Report identifies 18 zones within the District and assessments vary based on improvements which benefit the property in each zones. Improvements maintained by the District include street lighting energy and repairs, roadside landscaping labor and irrigation, graffiti abatement on masonry walls, and discing drainage ponds.

Maintenance labor is provided by the City Department of Public Works staff and contract labor from the California Department of Forestry (CDF). Because the cost of maintaining the District, in most cases exceeds the revenue collected, the City’s General Fund contributes to the District Fund. The amount roughly equates to the cost of City maintenance staff.

The Engineer’s Report distributes expenses and revenue in detail for each zone. The public hearing will be held in July and the assessments will be submitted to the County Assessor to levy the assessments on the individual parcels’ property tax bill. No assessments increased in FY 2014-15 except for Zone J (Valley Glen) which has an annual cost of living adjustment applied.

In FY 2013-14, 15 pine trees were removed, as directed by Council bringing the total tree removal count to 15. In an effort to reduce expenditures, grass areas on Pitt School Road and West A Street are also scheduled for removal before July 1, 2014.



CITY OF DIXON

BUDGET OVERVIEW

SPECIAL ASSESSMENTS - LIGHTING & LANDSCAPING DISTRICTS (L&L) AND COMMUNITY FACILITIES DISTRICTS (CFD) FUNDS

FUND	L & L ZONES 600	VALLEY GLEN CFD 651	BROOKFIELD CFD 655	WEST A STREET ASSMT 710	N. FIRST STREET ASSMT 720	Total
FY 2014						
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES						
BEGINNING FUND BALANCE July-2013	137,615	1,040,339	11,850	826,114	2,330,179	4,346,097
ESTIMATED						
REVENUE	143,070	93,849	4,431	26,426	4,094,022	4,361,798
TRANSFERS	83,309	-	7,903	-	-	91,212
REVENUE & TRANSFERS	226,379	93,849	12,334	26,426	4,094,022	4,453,010
EXPENDITURES	244,707	75,194	10,550	852,540	5,700,169	6,883,160
ESTIMATED ENDING FUND BALANCE	119,287	1,058,994	13,634	-	724,032	1,915,947
FY 2015						
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS						
ESTIMATED BEGINNING FUND BALANCE July-2014	119,287	1,058,994	13,634	-	724,032	1,915,947
ADOPTED						
REVENUE						
REVENUES	144,741	89,074	6,695	-	695,840	936,350
INTEREST EARNINGS	750	4,000	-	-	4,000	8,750
TRANSFERS	55,762	-	22,540	-	-	78,302
REVENUE AND TRANSFERS	201,253	93,074	29,234	-	699,840	1,023,401
AVAILABLE RESOURCES	320,540	1,152,068	42,868	-	1,423,872	2,939,349
APPROPRIATIONS	261,742	137,068	29,234	-	680,249	1,108,294
ESTIMATED ENDING FUND BALANCE	58,798	1,015,000	13,634	-	743,623	1,831,055
ESTIMATED BEGINNING FUND BALANCE July-2015	58,798	1,015,000	13,634	-	743,623	1,831,055

City of Dixon Budget FY2015

FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-401900-0000	Assessments	139,812	141,587	142,580	144,741
-000-461499-0000	Grant Funds - Other	7,134	-	-	-
-000-461600-0000	Interest Earned	2,669	-	-	750
-000-461800-0000	Miscellaneous Income	(26)	(404)	-	-
-000-470100-0000	Unrealized Gain GASB 31	501	342	-	-
-000-490100-0000	Transfer from General Fund	103,209	85,901	83,309	55,762
		253,299	227,426	225,889	201,253
-600-511000-0000	Salaries/Wages	56,214	46,437	46,255	48,568
-600-511100-0000	Salaries/Wages - PT	-	6,637	9,146	8,967
-600-511200-0000	Overtime	1,729	-	-	-
-600-511900-0000	Separation Pay	3,339	-	-	-
-600-512100-0000	Medicare	882	721	1,015	1,046
-600-512200-0000	Retirement	11,810	8,065	7,779	9,486
-600-512210-0000	Retirement - PARS	-	93	119	117
-600-512300-0000	Disability Insurance	363	214	222	233
-600-512400-0000	Health Insurance	25,694	29,878	14,727	14,737
-600-512600-0000	Worker's Comp Insurance	3,178	5,575	5,174	5,749
-600-520200-0000	Admin Costs - Gen'l	2,293	-	-	-
-600-521400-0000	Chemicals	2,467	3,318	2,500	2,150
-600-521800-0000	Communications	451	243	600	150
-600-522400-0000	Consultants - Professional	3,808	-	-	-
-600-522600-0000	Contr Servs - Non Professional	16,201	12,154	21,000	18,000
-600-523800-0000	County Charges	1,398	1,416	6,700	1,500
-600-525800-0000	Equipment Rental	-	-	1,000	1,500
-600-526000-0000	Equip Repairs/Maintenance	3,327	4,219	2,500	2,500
-600-533200-0000	Property Taxes	41	41	42	42
-600-535600-0000	Special Supplies	20,806	5,706	22,938	16,000
-600-535750-0000	Training	-	80	300	600
-600-535900-0000	Uniforms	292	522	1,000	1,000
-600-536000-0000	Utilities	46,161	51,825	52,000	57,435
-600-537500-0000	Vehicle Fuel	3,131	3,151	2,500	2,500
-600-538000-0000	Vehicle Maintenance	3,492	131	1,500	1,500
-600-539000-0000	Water	10,085	32,483	63,800	36,000
-600-560750-0000	Project Admin Direct	-	5,159	42,569	31,962
-600-534000-0000	Refunds	(436)	-	-	-
		216,727	218,067	305,384	261,742
FUND REVENUE		253,299	227,426	225,889	201,253
FUND EXPENDITURES		216,727	218,067	305,384	261,742

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2014-15

FUND 600
 LIGHTING AND LANDSCAPING (L & L)

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
Maintenance Worker II	1.00	48,568	-	9,486	14,603	916	233	4,838	78,644
Temporary Personnel									
	Hours								
Maintenance Worker I	525	-	8,967	117	-	130	-	911	10,125
Other payroll costs:									
PERS Health Administration					135				135
GRAND TOTAL:	1.00	48,568	8,967	9,602	14,737	1,046	233	5,749	88,904

City of Dixon Budget FY2015
 FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
 OPERATING EXPENSES SUMMARY SHEET

Form SS-1

Account Code	2015	Brief Detail Description
	Budget	
600-600-521400-0000	2,150	Chemicals
600-600-521800-0000	150	Communications
600-600-522600-0000	18,000	Contract Services - Non Professional: Street Light repairs (est. \$4,500); CFD labor (est. \$13,500).
600-600-523800-0000	1,500	County Charges
600-600-525800-0000	1,500	Equipment rental - lift bucket for pruning, stump grinder.
600-600-526000-0000	2,500	Equipment repairs/maintenance
600-600-533200-0000	42	Property taxes for Market Lane Park & Ride Lot (L&L only)
600-600-535600-0000	16,000	Special supplies
600-600-535750-0000	600	Training
600-600-535900-0000	1,000	Uniforms
600-600-536000-0000	57,435	Utilities
600-600-537500-0000	2,500	Vehicle fuel
600-600-538000-0000	1,500	Vehicle maintenance
600-600-539000-0000	36,000	Water
600-600-560750-0000	31,962	Project Admin - Direct (portion of City Engineer, PW Admin & Parks/Bldg Maint Supervisor)
Total	172,839	

City of Dixon Budget FY2015

FUND 651 - CFD 2003-1 VALLEY GLEN

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-401900-0000	Assessments	234,911	238,491	239,654	89,074
-000-461600-0000	Interest Earned	3,913	2,387	1,750	4,000
-000-470100-0000	Unrealized Gain GASB 31	(132)	(2,591)	-	-
		238,692	238,287	241,404	93,074
Administration					
-100-511100-0000	Salaries - PT	-	-	19,540	19,540
-100-512100-0000	Medicare	-	-	283	283
-100-512210-0000	Retirement - PARS	-	-	254	254
-100-512600-0000	Worker's Comp	-	-	2,768	2,768
-100-535600-0000	Special Supplies	-	-	-	2,000
Pump Station					
-610-520100-0000	Administration	4,852	5,571	4,800	7,465
-610-523800-0000	County Charges	2,349	2,385	2,397	2,450
-610-525800-0000	Equipment Rental	67	-	1,200	1,000
-610-526000-0000	Equip Repairs/Maintenance	1,915	631	5,000	3,000
-610-531900-0000	Permits/Licenses/Fees	1,669	4,276	8,000	8,500
-610-535600-0000	Special Supplies	1,364	1,051	3,000	3,000
-610-536000-0000	Utilities	7,462	7,521	10,000	10,000
-610-539000-0000	Water	246	201	400	1,000
-610-560400-0000	Capital Outlay	-	-	-	12,500
-610-560750-0000	Project Admin - Direct	6,279	7,033	-	18,450
-610-590100-0000	Transfer to General Fund	11,510	11,510	1,345	1,168
Pond A					
-620-520100-0000	Administration	-	130	-	-
-620-526000-0000	Equip Repairs/Maintenance	637	1,902	5,000	3,000
-620-529200-0000	Landscape Maintenance	-	-	1,500	1,500
-620-535600-0000	Special Supplies	5,649	5,293	10,000	10,000
-620-536000-0000	Utilities	106	141	375	375
-620-539000-0000	Water	168	152	300	1,000
-620-560750-0000	Project Admin - Direct	12,396	12,584	-	21,615
Lateral One					
-630-526000-0000	Equip Repairs/Maintenance	-	-	2,000	2,000
-630-529200-0000	Landscape Maintenance	-	-	2,000	2,000
-630-535600-0000	Special Supplies	-	-	2,000	2,000
-630-536000-0000	Utilities	111	96	200	200
-630-560750-0000	Project Admin - Direct	-	60	-	-
		56,780	60,538	82,362	137,068
FUND REVENUE		238,692	238,287	241,404	93,074
FUND EXPENDITURES		56,780	60,538	82,362	137,068

CITY OF DIXON
 WAGES/BENEFIT WORKSHEET
 SEASONAL/TEMPORARY & NON PERMANENT PART-TIME POSITIONS (NON-CONTRACT)

Fund #: 651
 Fund Name: Valley Glen CFD

Position Title	Hourly Rate	Total Hours	Wages	Medicare	Worker's Comp.	PARS	TOTAL
Maintenance Worker I	17.08	520	8,882	129	1,258	115	10,384
Maintenance Worker I	17.08	624	10,658	155	1,510	139	12,461
		TOTAL	19,540	283	2,768	254	22,845

City of Dixon Budget FY2015

FUND 655 - CFD POND C/LATERAL TWO

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-401900-0000	Assessments	-	2,348	-	-
000-429200-0000	Miscellaneous Fees	1,363	-	2,556	6,695
000-461000-1502	Grant Funds - CF Tree Grant	-	-	1,500	-
000-461600-0000	Interest Earned	(8)	-	-	-
000-470100-0000	Unrealized Gain GASB 31	6	-	-	-
000-490100-0000	Transfer from General Fund	-	-	7,903	22,540
		1,362	2,348	11,959	29,234
601-520100-0000	Administration	-	87	-	-
601-525800-0000	Equip Rental	-	-	250	250
601-526000-0000	Equip Repairs/Maintenance	-	-	250	250
601-531900-0000	Permits/Licenses/Fees	-	-	800	800
601-535600-0000	Special Supplies	1,263	547	2,500	2,500
601-560750-0000	Project Admin - Direct	2,422	2,361	2,500	2,500
601-590100-0000	Transfer to General Fund	-	-	111	69
602-526000-0000	Equip Repairs/Maintenance	-	-	250	250
602-535600-0000	Special Supplies	842	-	-	1,000
602-535600-1502	Special Supplies/CF Tree Grant	-	-	2,000	-
602-560750-0000	Project Admin - Direct	1,316	1,136	2,000	21,615
		5,843	4,131	10,661	29,234
FUND REVENUE		1,362	2,348	11,959	29,234
FUND EXPENDITURES		5,843	4,131	10,661	29,234

Projects in this fund:

- 655-601 Pond C
- 655-602 Lateral Two

City of Dixon Budget FY2015
FUND 710 - WEST A STREET ASSESSMENT DISTRICT

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-401900-0000	Assessments	693,091	675,882	675,000	-
000-460300-0000	Bond Proceeds/Early Redemption	826	-	-	-
000-461600-0000	Interest Earned	1,641	1,348	-	-
000-461800-0000	Miscellaneous Income	-	-	-	-
000-470100-0000	Unrealized Gain GASB 31	255	(1,903)	-	-
		695,813	675,327	675,000	-
700-520100-0000	Admin costs - Finance	259	-	-	-
700-520200-0000	Admin Costs - Gen'l	8,772	9,968	-	-
700-522400-1501	Contract Svcs/LED conversion	-	1,033	21,967	-
700-527000-0000	Fiscal Agent Expense	-	-	-	-
700-529600-0000	Legal Fees	-	376	-	-
700-535600-0000	Special Supplies	-	3,740	5,000	-
700-550300-0000	Bond Interest	73,425	52,707	37,050	-
700-550400-0000	Bond Redemption	350,000	370,000	395,000	-
700-590100-0000	To General Fund	8,654	89	77	-
		441,110	437,912	459,094	-
	FUND REVENUE	695,813	675,327	675,000	-
	FUND EXPENDITURES	441,110	437,912	459,094	-

City of Dixon Budget FY2015

FUND 720 - NORTH FIRST STREET ASSESSMENT DISTRICT

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-401900-0000	Assessments	1,746,786	1,407,661	695,935	695,840
000-461600-0000	Interest Earned	9,247	62,750	-	4,000
000-460300-0000	Bond Proceeds/Early Redemption	710	-	3,310,650	-
000-461800-0000	Miscellaneous	-	-	20,955	-
000-470100-0000	Unrealized Gain GASB 31	(848)	(6,991)	-	-
		1,755,895	1,463,420	4,027,540	699,840
700-520100-0000	Admin costs - Finance	259	-	-	-
700-520200-0000	Admin Costs - Gen'l	7,532	9,996	-	-
700-522400-0000	Consultants	-	557	-	-
700-522400-1501	Contract Svcs/LED conversion	-	476	29,524	-
700-523800-0000	County Charges	-	26	-	-
700-529600-0000	Legal Fees	-	2,919	10,580	10,000
700-535600-0000	Special Supplies	-	-	10,000	-
700-550300-0000	Bond Interest	586,052	540,861	251,735	218,886
700-550400-0000	Bond Redemption	765,000	820,000	4,826,096	451,098
700-591281-0000	To DPFA Reassessment Rev Bond	-	-	-	-
710-590100-0000	To General Fund	19,811	98	84	265
		1,378,655	1,374,933	5,128,019	680,249
	FUND REVENUE	1,755,895	1,463,420	4,027,540	699,840
	FUND EXPENDITURES	1,378,655	1,374,933	5,128,019	680,249

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Debt Service

Debt Service

DPFA (Dixon Public Financing Authority)

The DPFA (Dixon Public Financing Authority) is a legally separate entity, which is a joint powers authority formed on October 24, 1979 between the City of Dixon and the former Dixon Redevelopment Agency. Although it is a component unit of the City of Dixon, it is a legally separate entity. The City Council serves as the Board of Directors, with the Mayor serving as Chair. City staff hold corresponding roles for the authority (City Manager is the Executive Director, City Clerk is the Secretary, City Attorney is authority's counsel, etc.). The only purpose of the authority is to serve as a conduit for debt issued by the City. These funds are managed by the Administrative Services Department.

Lease Financing Fund 275

The City of Dixon has issued lease revenue bonds to finance a series of projects over the years including Dixon City Hall, the Police Department and the Fire Station. It was determined that economies of scale could be achieved by packaging the three existing lease revenue bonds into a single refunding issue. Staff established the Lease Financing Fund 275 in 2012 to account for this refinancing. Due to the slowdown in development, impact fees have been insufficient to pay debt service requiring a transfer from the General Fund.

DPFA Assessment District Fund 280

Fund 280 is the fund from which the pooled Assessment District debt service is paid. The present bonds were issued in 1998. Property tax assessments collected in the West A Street Assessment District and the North First Street Assessment District are transferred to the DPFA to cover the debt service on the DPFA Revenue bonds. The interest and principal payments on the Assessment Districts bonds are the sole security for the payment of the debt service on the DPFA Revenue bonds.

These bonds are limited obligations of the City and the City is only responsible to collect assessments from the property owners in the assessment district and to transfer these funds to make the debt service payments on the DPFA Revenue bonds. In the event of non-payment by property owners, the City is only responsible for filing for judicial foreclosure against delinquent property owners. These bonds were refunded during fiscal year 2014.

DPFA Reassessment Revenue Bond Fund 281

Fund 281 pays the 2013 refunded Assessment District Debt. The North First Street Assessment District collects assessments to pay debt service on the revenue bonds. The interest and principal payments on the North First Street Assessment District bonds are the sole security for the payment of the Reassessment Revenue Bonds, Series 2013.

These bonds are a limited obligation of the City of Dixon with the collection and transfer of assessments from the property owners in the assessment district to the fiscal agent of the Revenue bonds for payment of the debt service as the only responsibility. The City will initiate judicial foreclosure against any delinquent property owners on behalf of the district.

**CITY OF DIXON
BUDGET OVERVIEW**

DEBT SERVICE FUNDS CITY AND DPFA (DIXON PUBLIC FINANCING AUTHORITY)

FUND	LEASE FINANCING 275	ASSMT. DISTRICT 280	DPFA REASSMT REV BOND 281	Total
FY 2014				
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES				
BEGINNING FUND BALANCE	179	2,865,430	-	2,865,609
July-2013				
ESTIMATED				
REVENUE	217,175	2,620,956	3,927,225	6,765,356
TRANSFERS	226,792	3,290,962	666,626	4,184,380
REVENUE & TRANSFERS	443,966	5,911,918	4,593,851	10,949,735
EXPENDITURES	444,145	8,777,348	3,510,736	12,732,229
ESTIMATED ENDING FUND BALANCE	-	-	1,083,115	1,083,115
FY 2015				
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE				
BALANCE	-	-	1,083,115	1,083,115
July-2014				
ADOPTED				
REVENUE				
REVENUES	123,806	-	669,984	793,790
INTEREST EARNINGS	-	-	-	-
TRANSFERS	139,898	-	-	139,898
REVENUE AND TRANSFERS	263,705	-	669,984	933,689
AVAILABLE RESOURCES	263,705	-	1,753,099	2,016,804
APPROPRIATIONS	263,705	-	615,830	879,535
ESTIMATED ENDING FUND BALANCE	-	-	1,137,269	1,137,269
ESTIMATED BEGINNING FUND BALANCE				
BALANCE	-	-	1,137,269	1,137,269
July-2015				

City of Dixon Budget FY2015

FUND 275 - LEASE FINANCING FUND

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-461600-0000	Interest Earned	109	-	-	-
-000-491100-0000	Transfer from General Fund	-	-	222,073	123,806
-000-491404-0000	Transfer from Comm Dev CIP	335,835	154,826	-	-
-000-491410-0000	Transfer from Fire Capital	-	110,334	182,100	67,531
-000-491420-0000	Transfer from Police Capital	-	48,000	79,945	29,361
-000-491430-0000	Tsfr from City Facilities CIP	10,448	128,667	182,100	43,006
		346,392	441,827	666,218	263,705
-200-527000-0000	Fiscal Agent Expense	418	-	-	-
-200-550150-0000	Cost of Issuance	72,386	-	-	-
-200-550300-0000	Lease Interest	18,746	73,458	62,945	53,105
-200-550400-0000	Lease Redemption	330,200	368,300	381,200	210,600
		421,750	441,758	444,145	263,705
	FUND REVENUE	346,392	441,827	666,218	263,705
	FUND EXPENDITURES	421,750	441,758	444,145	263,705

City of Dixon Budget FY2015

FUND 280 - DPFA - ASSESSMENT DISTRICTS

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-401900-0000	Assessments	1,803,625	1,804,730	2,619,328	-
000-461600-0000	Interest Earned	1,184	830	350	-
000-470100-0000	Unrealized Gain on Investments	(320)	(1,106)	-	-
		1,804,490	1,804,453	2,619,678	-
200-523200-0000	Contract Svcs - Audit	1,750	1,750	1,750	-
200-527000-0000	Fiscal Agent Expense	4,795	4,125	5,000	-
200-550300-0000	Bond Interest	742,889	489,960	447,000	-
200-550400-0000	Bond Redemption	1,070,000	1,145,000	1,195,000	-
		1,819,434	1,640,835	1,648,750	-
	FUND REVENUE	1,804,490	1,804,453	2,619,678	-
	FUND EXPENDITURES	1,819,434	1,640,835	1,648,750	-

City of Dixon Budget FY2015

Fund 281 - DPFA Reassessment Revenue Bond Fund

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
281-000-401900-0000	Assessments	-	-	-	669,984
281-000-460300-0000	OFS - Bond Proceeds	-	-	3,798,903	-
281-000-461600-0000	Interest Earned	-	-	76,000	-
281-000-491720-0000	Transfer from N First St AD	-	-	666,626	-
		-	-	4,541,529	669,984
281-000-527000-0000	Fiscal Agent Expense	-	-	6,859	5,000
281-000-529600-0000	Legal Fees	-	-	45	-
281-000-550150-0000	Cost of Issuance	-	-	128,050	-
281-000-550300-0000	Bond Interest	-	-	-	131,442
281-000-550400-0000	Bond Redemption	-	-	-	479,388
281-000-591280-0000	Transfer to DPFA Assess Dist	-	-	3,290,962	-
		-	-	3,425,916	615,830
	FUND REVENUE	-	-	4,541,529	669,984
	FUND EXPENDITURES	-	-	3,425,916	615,830



Successor Agency

Successor Agency Funds

On January 10, 2012, the City Council affirmed the City of Dixon as the “Successor Agency of the City of Dixon”. As of February 1, 2012, all redevelopment agencies in California were dissolved and no longer exist as public bodies. As a successor agency, the City will be responsible for winding down the affairs of the former Dixon Redevelopment Agency pursuant to state law. Under Community Redevelopment Law, successor agencies are given the authority, rights, powers, duties and obligations previously vested with the former Redevelopment Agency.

Assets of the former redevelopment agency including properties, leases, contracts, buildings, and equipment are transferred as of February 1, 2012 to the control of the Successor Agency. The law provides that actions of the Successor Agency will be monitored by a seven member Oversight Board.

The key Successor Agency responsibilities include the preparation of a Recognized Obligation Payment Schedule (ROPS) for each six month period of each fiscal year identifying the source of payment; the enforcement of all former redevelopment agency rights for the benefit of the taxing entities and to expeditiously dispose of assets and properties of the former redevelopment agency as directed by the Oversight Board.

Assembly Bill (AB 1484) made several substantive changes to the prior legislation dissolving California redevelopment agencies, more commonly referred to as Assembly Bill x 1 26 (ABX1 26). Some of the changes that had an impact on the Successor Agency budget are as follows:

1. AB 1484 required the Successor Agency to remit a residual balance to the Solano County Auditor-Controller by July 12, 2012 for the initial Recognized Obligation Payment Schedule period in the amount of \$495,330.66; and
2. The Successor Agency hired a licensed accountant to perform a “Due Diligence Review” of all housing and non-housing redevelopment agency and successor agency financial activities that transpired between January 1, 2011 and June 30, 2012.

As noted at the California Department of Finance website, under ABx1 26 and AB1484, successor agencies are directed to dispose of former redevelopment agency properties. Procedures are prescribed for properties with a governmental purpose and a non-governmental purpose.

Fund 740 Redevelopment Obligation Retirement Fund

The Successor Agency created the Redevelopment Retirement Trust Fund in its Treasury. Fund 740 – the RDA Obligation Retirement Fund has been created to comply with this provision. Successor Agencies are entitled to an administrative allowance not less than \$250,000 for any fiscal year, subject to the approval of the Oversight Board.

Fund 527 Low and Moderate Income Housing Asset Fund

AB X1 26 also required cities and counties that created a redevelopment agency to determine whether they wished to retain the housing assets and functions of their agency or transfer them to another public entity. On January 24, 2012, the City Council adopted Resolution No. 12-018 electing to retain the housing assets and functions. The Housing Successor Agency assets will be maintained in this fund.

Current Year – 2014 – Successor Agency Accomplishments

- Developed a long-range property management plan approved by the Oversight Board and the California Department of Finance
- Prepared the required Recognized Obligation Payment Schedule (ROPS) for approval by the Oversight Board and submission to state agencies as prescribed in statutes
- Received approval from Department of Finance for redevelopment agency debt refinancing

Budget Year - 2015 - Work Plan/Goals

- Continue to provide staff support to the Oversight Board working toward the winding down of the former Dixon Redevelopment Agency
- Execute compensation agreements with the taxing entities related to the disposition of former Agency property.
- Facilitate pre-development of the Pardi Market site with community residents, businesses, and developers to determine a community supported concept for this Downtown Mixed-Use Development.

Redevelopment Agency (Dissolved February 1, 2012)

AB X1 26 and AB X1 27 are two bills that were enacted on June 29, 2011 as part of the State of California ("State") budget for fiscal year 2011-12. On July 18, 2011, the California Redevelopment Association (the "CRA") and the League of California Cities filed a petition with the California Supreme Court (the "Court"), requesting the Court to review the constitutionality of AB X1 26 and AB X1 27 (*California Redevelopment Association, et al., v. Matosantos, et al.* (Case No. S194861)) (the "CRA Lawsuit").

On December 29, 2011, the Court issued its opinion in the CRA Lawsuit. The Court largely upheld ABX1 26, which provides for the winddown and dissolution of redevelopment agencies, and invalidated in its entirety ABX1 27, which provides for an alternative voluntary redevelopment program. As a result of the decision, all California redevelopment agencies, including the Agency, were dissolved as of February 1, 2012.

The descriptions of the previous Agency funds are provided for historical reference.

Fund 510 Redevelopment Fund

Tax increment was the primary funding source for the Redevelopment Agency. Tax Increment is created from the growth in property taxes after the agency is formed.

The primary purpose of the Agency is to prepare and carry out plans for improvement, rehabilitation and redevelopment of blighted areas within the City. There had been one project area within Dixon, which encompassed about one fourth of the City.

Fund 520 Low and Moderate Income Housing Fund

Section 333346 subdivision (c) of the California Health and Safety Code required the Agency project areas to deposit 20% of allocated tax increment revenues into a Low and Moderate Income Housing Fund. The 20% set aside funds first time homebuyer and rehabilitation loans and grants to increase the supply of low and moderate income housing.

**CITY OF DIXON
BUDGET OVERVIEW
SUCCESSOR AGENCY FUNDS**

FUND	HOUSING SUCCESSOR AGENCY 527	RDA OBLIGATION RETIREMENT 740*	Total
FY 2014			
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES			
BEGINNING FUND BALANCE July-2013	11,116	282,504	293,620
ESTIMATED			
REVENUE	15,380	467,777	483,157
TRANSFERS	-	25,000	25,000
REVENUE & TRANSFERS	15,380	492,777	508,157
EXPENDITURES	-	580,682	580,682
ESTIMATED ENDING FUND BALANCE	26,496	194,599	221,095
FY 2015			
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS			
ESTIMATED BEGINNING FUND BALANCE July-2014	26,496	194,599	221,095
ADOPTED			
REVENUE			
REVENUES	1,410	653,057	654,467
INTEREST EARNINGS	-	1,847	1,847
TRANSFERS	-	25,000	25,000
REVENUE AND TRANSFERS	1,410	679,904	681,314
AVAILABLE RESOURCES	27,906	874,503	902,409
APPROPRIATIONS	26,000	679,904	705,904
ESTIMATED ENDING FUND BALANCE	1,906	194,599	196,505
ESTIMATED BEGINNING FUND BALANCE July-2015	1,906	194,599	196,505

*Fund 740 is calculated with working capital rather than fund balance because it is a Private-Purpose Trust fund.

City of Dixon Budget FY2015
FUND 527 - HOUSING SUCCESSOR AGENCY*

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
000-461600-0000	Interest Earned	(714)	29	-	-
000-470100-0000	Unrealized Gain GASB 31	(4,106)	(15)	-	-
000-460700-0000	Loan Principal	-	3,000	-	960
000-460705-0000	Home Loan Principal Pymts	495	4,073	1,116	-
000-460800-0000	Interest Earned on Loans	256	500	504	450
		(4,069)	7,586	1,620	1,410
000-529800-0000	Loans	-	-	-	26,000
		-	-	-	26,000
FUND REVENUE		(4,069)	7,586	1,620	1,410
FUND EXPENDITURES		-	-	-	26,000

*In December 2011, the Supreme Court upheld the legal authority of the State of California to decommission Redevelopment Agencies throughout the state with AB x1 26 resulting in the creation of Successor Agency funds 527 and 740.

City of Dixon Budget FY2015

FUND 740 - RDA OBLIGATION RETIREMENT FUND*

Account	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
-000-401200-0000	Secured Property Taxes	-	561,338	561,419	650,707
-000-461600-0000	Interest Earned	6,091	1,035	-	-
-000-460700-0000	Loan Principal	-	-	756	825
-000-460700-0045	Bud's 2007 Principal	-	-	1,620	1,525
-000-460800-0000	Interest Earnings on Loans	255	7,482	1,740	463
-000-460800-0045	Int Earnings on Bud's Loan	476	894	-	1,384
-000-470100-0000	Unrealized Gain GASB 31	2,540	(7,437)	-	-
-000-491305-0000	Transfer from Sewer O&M	12,500	25,000	25,000	25,000
		21,862	588,312	590,535	679,904
-000-523200-0000	Contract Serv - Audit	-	6,500	3,000	3,000
-000-523800-0000	County Charges	-	-	-	-
-000-529600-0000	Legal Fees	2,878	1,419	10,000	10,000
-000-531600-0000	Office Supplies	-	118	500	500
-000-527000-0000	Fiscal Agent Expense	-	2,120	2,300	2,300
-000-531800-0000	Pass-Through Agreements	522,100	2,617,764	-	-
-000-590100-0000	Transfer to the General Fund	79,907	246,000	250,000	250,000
-000-550300-0000	Bond Interest	71,478	166,493	159,735	197,770
-000-550400-0000	Bond Redemption	-	-	165,000	175,000
-000-550750-0000	Interfund Loan Repayment	-	-	-	41,334
		676,362	3,040,414	590,535	679,904
	FUND REVENUE	21,862	588,312	590,535	679,904
	FUND EXPENDITURES	676,362	3,040,414	590,535	679,904

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Appendix Section



Budget Resolution

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Gann / Appropriation Limit

•

Cost Allocation & Transfers

•

Investment Policy/Debt Schedule

•

Capital Improvement Program

City Profile

•

Glossary/Acronyms List

CITY OF DIXON RESOLUTION NO. 14-084
SUCCESSOR AGENCY OF THE CITY OF DIXON RESOLUTION NO. 14-003
DPFA RESOLUTION NO. 14-001

RESOLUTION APPROVING AND ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR (FY) 2014-15 FOR THE CITY OF DIXON, THE SUCCESSOR AGENCY OF THE CITY OF DIXON AND THE DIXON PUBLIC FINANCING AUTHORITY (DPFA), IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH IN THIS RESOLUTION

WHEREAS, the City Manager has prepared, transmitted, and presented the Proposed FY 2014-15 aforementioned budgets to the City Council, Successor Agency Board, and Financing Authority Board for their consideration; and

WHEREAS, budget workshops were held by the City/Agency/Authority on May 21 and 28, 2014. The City Council has completed an open public process to review the Proposed FY 2014-15 budgets for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on June 10, 2014, for the purpose of providing additional opportunity for Council and public discussion; and

WHEREAS, changes to the Proposed Budget have been identified and will be included in the Adopted Budget; and

WHEREAS, the City/Agency/Authority and their respective governing boards prepare and adopt the aforementioned budgets with the intent of providing for services and to carry out the program of services; and

WHEREAS, the Proposed Budget for FY 2014-15, as amended, proposes revenue and appropriations in the amounts as follows:

FY2015 PROPOSED

FUND	REVENUE	APPROPRIATIONS
General Fund	\$ 13,982,272	\$ 13,555,732
GF - Sub Funds	498,684	936,236
Enterprise	6,927,895	5,702,665
Grants	7,247,671	7,480,866
Special Revenue	529,897	529,225
Capital Improvement	1,803,406	1,774,249
Special Assmt/CFD	1,023,401	1,108,294
Debt Service	933,689	879,535
Successor Agency	681,314	705,904
Total All Funds	\$ 33,628,229	\$ 32,672,706

NOW, THEREFORE BE IT RESOLVED, that the City Council/Agency/Authority does hereby approve the FY 2014-15 budgets as outlined in Exhibit A and incorporated herein and authorizes preparation of the final budget document, which shall be retained on file in the office of the City Clerk;

BE IT FURTHER RESOLVED, that the City Council's intent is to retain a minimum General Fund Contingency Reserve of 5% to 15% of the General Fund total operations appropriation, as established in the Budget reserve policy; though efforts will be made to maintain a 25% operating reserve for the General Fund as per Council's recommendation; and

BE IT FURTHER RESOLVED, that the City Council's intent is to retain a designation for encumbrances for goods and services in an amount to be determined upon the final accounting as of June 30, 2014 and authorize the carryover of such appropriations to the ensuing fiscal year; and

BE IT FURTHER RESOLVED, that the carryover of capital appropriations for programs authorized in the FY 2013-14 Annual Budget in an amount to be determined upon the final accounting of June 30, 2014, is hereby authorized. If the funding source becomes unavailable for a capital item, the authorization to purchase is automatically rescinded; and it is further noted that other funding sources budgets will reflect the commitments for funding as noted above; and

BE IT FURTHER RESOLVED, that the City Manager, in conjunction with individual department heads and the Deputy City Manager/Admin Services, is directed to control the departmental budgets at the departmental bottom line, and the City Manager is authorized to make line item modifications within each department budget. Said modifications shall be reported to the City Council/Agency Board/Authority Board and reflected in the Proposed Budget for the upcoming year; and

BE IT FURTHER RESOLVED, that the FY 2013-14 estimated expenditures reflected in the Proposed Budget for FY 2014-15 constitute the City Manager's report to Council regarding the end of year budget review; and

BE IT FURTHER RESOLVED, that the Deputy City Manager/Admin Services, through the City Manager, is hereby authorized to approve payment for goods and services received by the City Council/Agency/Authority in accordance with the approved budgets, ordinances, programs, and policies.

**CC Resolution No. 14-084
June 10, 2014**

**Successor Agency Resolution No 14-003
June 10, 2014**

**DPFA Resolution No 14-001
June 10, 2014**

PASSED AND ADOPTED THIS 10th DAY OF JUNE 2014 BY THE FOLLOWING VOTES:

AYES: Besneatte, Bird, Bogue, Castanon, Batchelor

NOES: None

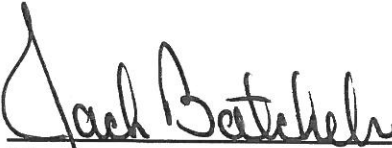
ABSENT: None

ABSTAIN: None

ATTEST: CITY OF DIXON



City Clerk




Mayor

ATTEST: SUCCESSOR AGENCY OF THE CITY OF DIXON




Secretary

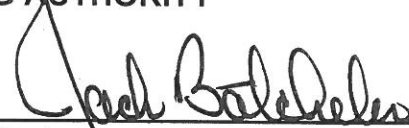


Chairperson

ATTEST: DIXON PUBLIC FINANCING AUTHORITY



Agency Secretary



Chairperson

CC Resolution No. 14-084
June 10, 2014

Successor Agency Resolution No 14-003
June 10, 2014

DPFA Resolution No 14-001
June 10, 2014

Gann/ Appropriation Limit

Article XIII B of the California Constitution was a ballot initiative adopted in 1980 and modified by Proposition 111 that passed in 1990 to limit the amount of tax proceeds state and local governments can spend each year. The limit is different for each agency and the limit changes each year. Each year's limit is based on the amount of tax proceeds authorized to be spent in fiscal 1978-1979 in each agency modified for changes in inflation and population in each subsequent year. The formula used in calculating the growth rate is:

- Percent (%) change in population +100/100 times either percent (%) change in per capital income +100/ 100 or change in non-residential assessments +100/100

The calculated rate times the previous appropriation limit equals the new appropriation limit. The California Department of Finance is mandated to notify each city of the population changes and the per capita personal income factor to be used in calculating the growth rate.

The City of Dixon's limit was calculated as follows:

APPROPRIATION LIMIT FOR THE FISCAL YEAR ENDING JUNE 30, 2015			
A.	LAST YEAR'S LIMIT		\$ 26,326,464
B.	ADJUSTMENT FACTORS		
	Population	1.0252	
	Personal Income	<u>0.9977</u>	
	Total Adjustment Factors		<u>1.022842</u>
C.	ANNUAL DOLLAR ADJUSTMENT		<u>601,350</u>
D.	OTHER ADJUSTMENTS		
	Lost Responsibility		-
	Transfer to Private		-
	Transfer to Fees		-
	Assumed Responsibility		-
	Total Adjustments		-
E.	TOTAL ADJUSTMENTS		<u>601,350</u>
F.	LIMIT FOR FY 2014-15		<u>\$ 26,927,814</u>

The City of Dixon adopted this limit on June 10, 2014, per Resolution No. 14-081.

Cost Allocation & Transfers

The City of Dixon uses a cost allocation plan to allocate costs to the various funds and departments throughout the organization.

City of Dixon Cost Allocation Factors

All costs are assigned to the department to which the costs are incurred; for example, all finance department staff are charged to the finance department. The costs for the staff are then allocated to the other departments and funds, which are supported by the finance department, based upon a plan prepared by an outside consultant that is updated biannually.

An additional part of the cost allocation process is the allocation of charges from central service overhead. These costs are calculated by a cost allocation plan prepared by a consultant.

In addition to the cost allocation there are a number of transfers some of which are for allocating costs and others are for the purposes of providing funding to various programs.

BUDGET FY2015 - TRANSFER SCHEDULE

TRANSFERS IN		TRANSFERS OUT		DESCRIPTION	
Account Number	Description	Account Number	Description	Amount	Purpose
315-000-491100-0000	Transfer from Sewer O & M	305-300-591300-0000	To Sewer Rehab Projs	\$ 48,000	315-102
315-000-491100-0001	Transfer from Sewer O & M	305-300-591300-0000	To Sewer Rehab Projs	151,000	315-119
316-000-491200-0000	Transfer from Sewer CIP (310)	310-100-591316-0000	Trfr to Sewer Mixed (316)	4,000	316-115
316-000-491100-0000	Transfer from Sewer O&M (305)	305-300-591316-0000	Trfr to Sewer Mixed (316)	12,000	316-115
316-000-491200-0001	Transfer from Sewer CIP (310)	310-100-591316-0000	Trfr to Sewer Mixed (316)	15,000	316-126
316-000-491100-0001	Transfer from Sewer O&M (305)	305-300-591316-0000	Trfr to Sewer Mixed (316)	15,000	316-126
335-000-491331-0000	Transfer from Water O&M	331-000-591344-0000	Transfer to Water Capital Proj	100,000	335-102
335-000-491331-0001	Transfer from Water O&M	331-000-591344-0001	Transfer to Water Capital Proj	50,000	335-103
335-000-491331-0002	Transfer from Water O&M	331-000-591344-0002	Transfer to Water Capital Proj	115,000	335-104
335-000-491331-0003	Transfer from Water O&M	331-000-591344-0003	Transfer to Water Capital Proj	100,000	335-105
460-000-492800-1504	Transfer from Gas Tax / OBAG	530-500-592300-1504	To Transportation CIP 460 OBAG	76,000	460-317 - OBAG grant local match
100-000-492600-0000	Transfer from Successor Agency	740-000-590100-0000	Transfer to the General Fund	250,000	Administration Charges
100-000-497300-0000	Transfer from Equip Replace	820-820-590100-0000	Transfer to General Fund	25,000	Capital outlay - see list
305-000-491307-0000	Tsfr fr Equipment Replacement	307-000-591305-0000	Tsfr to Sewer O&M	45,200	Capital outlay - see list
100-000-497500-0000	Transfer from Building Res.	830-830-590100-0000	To General Fund	109,000	Capital outlay - see list
100-000-491400-0000	Transfer from DSWA - O & M	320-xxx-xxxxxx-xxxx	DSWA	11,505	Cost allocation
100-000-491750-0000	Transfer from Cap Projs	430-100-590100-0000	Transfer to General Fund	1,548	Cost allocation
100-000-491750-0001	Transfer from Cap Projs	440-100-590100-0000	To General Fund	12,501	Cost allocation
100-000-491750-0002	Transfer from Cap Projs	450-100-590100-0000	Transfer to General Fund	1,907	Cost allocation
100-000-491750-0003	Transfer from Cap Projs	480-100-590100-0000	To General Fund	19	Cost allocation
100-000-491750-0004	Transfer from Cap Projs	451-000-590100-0000	Transfer to General Fund	25	Cost allocation
100-000-491750-0005	Transfer from Cap Projs	460-100-590100-0000	Transfer to General Fund	6,399	Cost allocation
100-000-491750-0006	Transfer from Cap Projs	470-100-590100-0000	To General Fund	45	Cost allocation
100-000-491316-0000	Trfr from Sewer Mixed (316)	316-100-590100-0000	Transfer to General Fund	235	Cost allocation
100-000-496200-0000	Transfer from NFSAD	720-710-590100-0000	To General Fund	265	Cost allocation
100-000-492900-0000	Transfer from Traffic Safety	540-500-590100-0000	To General Fund	725	Cost allocation
100-000-497600-0000	Transfer from CFD	651-610-590100-0000	Transfer to General Fund	1,168	Cost allocation
100-000-497600-0001	Transfer from CFD	655-601-590100-0000	Transfer to General Fund	69	Cost allocation
100-000-491310-0000	Transfer fr Sewer Impvmt (310)	310-100-590100-0000	To General Fund	1,548	Cost allocation
100-000-491315-0000	Transfer fr Sewer Rehab (315)	315-100-590100-0000	Transfer to General Fund (100)	4,313	Cost allocation
100-000-490300-0000	Transfer from Recreation	103-179-590100-0000	Transfer to General Fund	13,914	Cost allocation
100-000-491700-0000	Transfer from Transit O & M	350-300-590100-0000	To General Fund	63,047	Cost allocation
100-000-492800-0000	Transfer from Gas Tax	530-500-590100-0000	To General Fund	233,911	Street Maintenance
100-000-492800-0001	Transfer from Gas Tax	530-500-590100-0000	To General Fund	988	Cost allocation
100-000-491100-0000	Transfer from Sewer O & M	305-300-590100-0000	To General Fund	271,372	Cost allocation
100-000-491331-0000	Transfer from Water O&M (331)	331-000-590100-0000	Transfer to the General Fund	89,796	Cost allocation
275-000-491420-0000	Transfer from Police Capital	420-100-591275-0000	Transfer to Lease Financing	29,361	Debt Service
275-000-491430-0000	Tsfr from City Facilities CIP	430-100-590275-0000	To Lease Financing Fund 275	43,006	Debt Service
275-000-491410-0000	Transfer from Fire Capital	410-101-591275-0000	Transfer to Lease Financing	67,531	Debt Service
275-000-491100-0000	Transfer from General Fund	100-000-597275-0000	Transfer to Lease Financing	123,806	Debt Service
308-000-491100-0000	Transfer from Sewer O & M	305-300-590900-0000	To DPFA Sewer (308)	169,630	Debt Service
307-000-491305-0000	Transfer from Sewer O&M	305-300-597307-0000	Transfer to Sewer Equip Replac	50,000	Equipment replacement set-aside
103-000-490100-0000	Transfer from the General Fund	100-000-590103-0000	Transfer to Recreation	7,236	support
655-000-490100-0000	Transfer from General Fund	100-000-591655-0000	Transfer to CFD (655)	22,540	support
600-000-490100-0000	Transfer from General Fund	100-000-590300-0000	Transfer to L&L	55,762	support
102-000-490101-0000	From Contingency (101)	101-000-597102-0000	To Council Discretionary (102)	375,000	General Plan Update
470-000-491530-0000	Transfer from Gas Tax	530-500-590470-0000	Transfer to Transit CIP (470)	74,290	Interfund loan repayment to Fund 460
740-000-491305-0000	Transfer from Sewer O&M	305-300-592600-0000	Transfer to Successor Agency	25,000	Reimbursement for Capital Project
333-000-491331-0000	Transfer from Water O&M	331-000-591322-0000	Transfer to Water Capital Rsv	30,000	Reserve set-aside
831-000-490100-0000	Transfer from General Fund	100-000-590831-0000	Tsfr to Infrastructure Reserve	50,000	Reserve set-aside
332-000-491331-0000	Transfer from Water O&M	331-000-591321-0000	Transfer to Water Op Reserve	64,631	Reserve set-aside

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CITY OF DIXON RESOLUTION NO. 14-082

RESOLUTION OF THE DIXON CITY COUNCIL APPROVING THE CITY'S
INVESTMENT POLICY FOR FY 2014-15

WHEREAS, State law requires each City to annually adopt and maintain an investment policy for funds not required for the immediate needs of the City; and

WHEREAS, the City's current policy was adopted on June 25, 2013; and

WHEREAS, the City's Investment Committee discussed the need to update the policy at its April 29, 2014 meeting; and

WHEREAS, the City's investment advisor, Public Financial Management, Inc., has reviewed the policy and suggested changes have been incorporated into the investment policy.

NOW, THEREFORE BE IT RESOLVED, that the City of Dixon Statement of Investment Policy for FY 2014-15 attached hereto as Exhibit A is hereby approved.

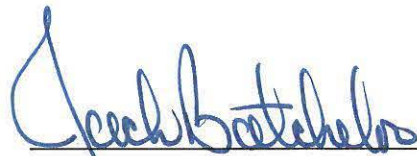
PASSED AND ADOPTED THIS 10th DAY OF JUNE 2014 BY THE FOLLOWING VOTE:

AYES: Bird, Bogue, Castanon, Batchelor

NOES: None

ABSENT: Besneatte

ABSTAIN: None



Jack Batchelor Jr., Mayor

ATTEST:



Suellen Johnston, City Clerk

**CITY OF DIXON
STATEMENT OF INVESTMENT POLICY
Fiscal Year 2014-15**

Introduction

The City Council of the City of Dixon recognizes its responsibility to properly direct the investments of funds. The purpose of this policy is to provide guidelines for the investment of funds based upon prudent cash management practices and in conformity with all applicable statutes. In instances in which the Policy is more restrictive than Federal or State law, the Policy supersedes.

I. Investments Goals

The City's investment philosophy sets the tone for its policies, practices, procedures and objectives that control the investment function. The investment of funds will be guided by the primary goals of safety, liquidity, diversification, and reasonable market rate of return.

- Safety - the City will undertake investments in a manner that ensures the preservation of capital in the overall portfolio.
- Liquidity - the City will maintain sufficient cash and short-term investment instruments which together with projected revenues which will cover the City's cash flow needs
- Diversification - the investment portfolio will be diversified to avoid risk regarding specific security types or individual financial institutions.
- Reasonable Market Rate of Return - the investment portfolio will be designed to attain a market average rate of return through economic cycles that is consistent with the average maturity of its portfolio and the credit quality of its securities.

II. Standard of Prudence

The standard of prudence to be used by investment officials shall be the "prudent investor" standard and shall be applied in the context of managing an overall portfolio. The "prudent investor" standard states that:

"When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."

III. Scope

The investment policy applies to all financial assets held by the City except employee deferred compensation plans, funds held in trust with the City with specific investments instructions, and any funds held in employee pension plans. The primary guiding investment policy for bond

proceeds will be dictated by the bond documents governing such funds as long as the documents are approved by the City Council or related governing board.

Investments representing bond proceeds must be held separately from the pooled investment funds when required by the bond indentures or when necessary to meet arbitrage regulations. If allowed by the bond indentures, or if the arbitrage regulations do not apply, investments representing bond proceeds will be held as part of the pooled investments. In addition, the City may also invest bond proceeds in the State LAIF bond proceeds program.

IV. Delegation of Authority

The City Council's primary responsibilities over the investment function includes establishing investment policies, annually reviewing such policies, reviewing quarterly investment reports issued by the Treasurer, authorizing bond documents and other unique financing transactions, and authorizing any deviations from the City's investment policies. The City Council hereby delegate(s) investment authority to the City Treasurer for a period of one year.

V. Investment Management

If the City has employed an external investment advisor to help manage the portfolio, the investment advisor shall be bound by the list of authorized securities outlined in this policy, the state and local laws and regulations that govern the investment activity of the City, and the following additional parameters.

- While it is understood that occasionally it may be in the best interest in its security portfolio, losses taken to increase the yield in the portfolio may only be taken if the increased yield results in the loss being recouped in one year or less. Credit-related losses on the other hand are taken to prevent potentially larger losses in the future. When possible, the investment manager will get prior approval of the City before taking credit-related losses. In any case, the City shall be notified as soon as possible about any losses in the portfolio.
- Securities that are downgraded by one or more rating agency to below the ratings required by this Policy do not have to be sold. However, the investment advisor will immediately notify the City of the downgrade. The advisory will prepare a credit report on the downgraded security and forward it to the City.

While the City entrusts its investment portfolio to an advisor, the City retains the right to ultimately make the decisions on how to invest its monies.

Evaluation of Investment Performance

As indicated previously, it is the City's policy to achieve a market rate of return on public funds while minimizing risks and preserving capital. In evaluating the performance of the City's portfolio, the City shall establish an appropriate performance benchmark and compare the total return of its portfolio to the total return of the benchmark.

Authorized Financial Dealers and Institutions

The City shall maintain a list of authorized broker/dealers and financial institutions, which are approved for investments purposes, and it shall be the policy of the City to purchase securities only from those authorized institutions or firms. All financial institutions which desire to become qualified bidders for investment transactions must supply the Treasurer with proof of FINRA registration and a statement certifying that the institution has reviewed the California Government Code Section 53600 *et seq.* and the City's Investment policy and that all securities offered to the City shall comply fully and in every instance with all provisions of the California Government Code.

If a third party investment advisor is authorized to conduct investment transactions on the City's behalf, the investment advisor may use its own list of approved broker/dealers and financial institutions for investment purposes.

VI. Restrictions on Allowable Investments

The maximum maturity of any specific investment will not exceed the maturity limit established by this policy or expressly permitted by the City Council. State statutory limits will be followed unless the City maturity limits are more restrictive. The term of any investment may not exceed five years without express authority from City Council received at least 90 days preceding purchasing the investment.

The investments made by the City will have the quality standards set forth by the Government Code. This policy sets forth investment quality standards that may be higher than those in the Government Code. When a difference in quality standard occurs, the higher quality standard will be adhered to. The Investment Committee may periodically establish higher quality standards than those set by this policy when it is believed such standards will be beneficial to the City.

The City Treasurer will maintain sufficient liquidity in cash and short term investments which together with projected revenue receipts will meet the cash flow requirements of the City for the upcoming six (6) months. To the extent possible, longer term investment maturities will be spaced so that a portion of such investments mature each year to cover unanticipated emergencies.

All bank deposits will be FDIC insured or deposited with institutions which comply with the State collateral requirements for public funds. Certificate of deposits will not be placed with an institution once it has received a cease and desist order from any bank regulatory agency.

VII. General Portfolio Allowable Investments with Quality and Limit Guidelines

The California Government Code sections 53600 *et seq.* govern the allowable investments a local government agency can enter into. The Government Code requirements are a starting point for establishing the City quality standards, percentage limits and maturity levels. Presently, this policy exceeds the standards set forth by the State. In the event the Government

Code becomes more restrictive than this policy, the Government Code restrictions shall prevail. Where this Policy specifies a percentage limitation for a particular security type or issuer, that percentage is applicable at the time the security is purchased. Credit criteria listed in this section refers to the credit rating at the time the security is purchased.

1. US Treasury bills, notes and bonds.
Quality: Not Applicable
Maximum Percentage of Portfolio: None
Maturity limit: 5 years
2. Government Agency Securities, including federal agency obligations and federally sponsored enterprises
Quality: Not Applicable
Maximum Percentage of Portfolio: None
Maturity limit: 5 years
3. California State Local Agency Investment Fund (LAIF)
Quality: Not Applicable
Maximum Percentage of Portfolio: \$50 million
Maturity limit: No
4. Bonds, notes or other indebtedness of the State of California or local agencies in California
Quality: A-1 (or equivalent) for issues one year or less, 'A' rated or better for issues longer than one year
Maximum Percentage of Portfolio: 30% Issuer limit: 5%
Maturity limit: 5 years or less
5. Bonds, notes or other indebtedness of the other 49 States
Quality: A-1 (or equivalent) for issues one year or less, 'A' rated or better for issues longer than one year
Maximum Percentage of Portfolio: 30% Issuer limit: 5%
Maturity limit: 5 years or less
6. CAMP (California Asset Management Program) Investment Pool
Quality: Not Applicable
Maximum Amount: \$5,000,000 (unless Investment Committee approves increase)
Maturity limit: None
7. Bankers Acceptances
Quality: 'A-1' or equivalent
Maximum Percentage of Portfolio: 40% Issuer limit: 5%
Maturity limit: 180 days
8. Commercial Paper
Quality: 'A-1' or equivalent
Maximum Percentage of Portfolio: 25% Issuer limit: 5%
Maturity limit: 180 days

9. Certificates of Deposit (Time Deposits) Non-Negotiable Certificates of Deposits)
Quality: Top 25% of peer group as independently rated
 Maximum Percentage of Portfolio: 30%
Issue Limit: \$500,000
 Collateral: federally insured or 102% US Treasuries
 Maturity limit: 5 years

10. Negotiable Certificates of Deposit (CDs)
 Quality: A-1 (or equivalent) for issues one year or less, 'A' rated or better for issues longer than one year
 Maximum Percentage of Portfolio: 30% Issuer limit: 5%
 Maturity limit: 5 years

11. Medium-Term Notes (Corporate Obligations)
 Quality: 'A' rated or better
 Maximum Percentage of Portfolio: 30% Issuer limit: 5%
 Maturity limit: 5 years

12. Money market mutual funds
 Quality: Highest letter and numerical rating provided by at least two nationally recognized statistical rating organizations (NRSROs) or managed by an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of (\$500,000,000)
 Portion of Portfolio: 20%
 Other restrictions: *No back load funds* and must be composed of instruments permitted by the Government Code.
 Maturity limit: None

VIII. Prohibited Investment Transactions and Derivatives

The Government Code specifically prohibits certain types of investment instruments for municipalities. In addition to those prohibitions, the following investments are not permitted: reverse repurchase agreements, collateralized mortgage obligations, commodities, common stock, corporate bonds of 5 years or more, first mortgages or trust deeds (except for loans done through the HUD CDBG loan programs) and foreign currency.

IX. Safekeeping and Delivery of Securities

All investment transactions of the City will be conducted using standard delivery versus payment procedures. Third party safekeeping is required for all investments. However a banking institution may use its trust department for safekeeping of investments as long as the securities are held in the City's name.

The City will utilize a third party custodian for the holding of investments. A financial institution which sells investment instruments to the City may have its trust department hold such

investments as long as the instruments are held in the City's name. Custodian banks will be selected on the basis of their ability to provide services for the City's account and the competitive pricing of their safekeeping related services.

X. Reporting

If investment authority has been delegated to the City Treasurer, the Treasurer shall make a monthly report of investment transactions to City Council.

Each quarter, the Treasurer will submit a report to the City Council indicating the portfolio is in compliance with the adopted investment policy, or manner in which the portfolio is not in compliance. It should also be stated that the City has the ability to meet its investment pool's expenditure requirements for the next six months, or provide an explanation as to why insufficient funds may not be available. Additional detailed information as required by law including, but not limited to:

- * the type of investment
- * the issuer of the investment
- * maturity date
- * coupon, discount and/or yield rate
- * par amount, dollar amount invested and market value of the investment
- * percentage of the portfolio represented by each investment

XI. Internal Controls

The City Council, after considering the recommendations of the Investment Committee, is responsible for establishing and maintaining an internal control structure designed to ensure that the financial assets of the City of Dixon are protected from loss, theft, negligence, over-reliance on a single employee for investment decisions, controls transactions and recording and reporting.

XII. Conflicts of Interest

Elected officials and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment function or which may impair their ability to make impartial investment decisions. Employees and investment officials shall subordinate their personal investment transactions to those of the City.

XIII. Glossary of Terms

Terms that are used in this Policy or frequently used in connection with the investments made by public agencies are defined in the attached Appendix.

APPENDIX - GLOSSARY OF TERMS

Accrued Interest - Interest earned but not yet received.

Active Deposits - Funds which are immediately required for disbursement.

Amortization - An accounting practice of gradually decreasing (increasing) an asset's book value by spreading its depreciation (accretion) over a period of time.

Arbitrage – Transactions by which securities are bought and sold in different markets at the same time for the sake of the profit arising from a yield difference in the two markets.

Asked Price - The price a broker dealer offers to sell securities.

Bankers Acceptance (BA) - A draft or bill or exchange accepted by a bank or a trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

Basis Point - One basis point is one hundredth of one percent (.01%).

Bid Price - The price a broker dealer offers to purchase securities.

Bond - A financial obligation for which the issuer promises to pay the bondholder a specified stream of future cash flows, including periodic interest payments and a principal repayment.

Book Value - The value at which a debt security is shown on the holder's balance sheet. Book value is acquisition cost less amortization of premium or accretion of discount.

Broker - A broker brings buyers and sellers together for a commission. He does not take a position.

Callable Securities – Bonds that the issuer has the right to redeem prior to maturity under certain, specified conditions.

Certificate of Deposit - A deposit insured by the FDIC at a set rate for a specified period of time.

Collateral - Securities, evidence of deposit or pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposit of public monies.

Commercial Paper – Short-term, negotiable unsecured promissory notes of corporations.

Corporate Notes - Obligations issued by corporations bearing interest and return of principal at maturing.

Coupon - The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.

Credit Analysis - A critical review and appraisal of the economic and financial conditions or of the ability to meet debt obligations.

Current Yield - The interest paid on an investment expressed as a percentage of the current price of the security.

Custody (Safekeeping) - A banking service that provides safekeeping for the individual securities in a customer's investment portfolio under a written agreement which also calls for the bank to collect and pay out income, to buy, sell, receive and deliver securities when ordered to do so by the principal.

Dealer - A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

Debenture - A bond secured only by the general credit of the issuer.

Delivery Versus Payment - There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is the delivery of securities with an exchange of money for the securities. Delivery versus receipt is the delivery of securities with an exchange of a signed receipt for the securities.

Discount - The difference between the cost of a security and its value at maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

Discount Securities - Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value (e.g., U. S. Treasury Bills).

Diversification - Dividing investment funds among a variety of securities offering independent returns and risk profiles. The technique is used to minimize risk to the City's portfolio.

Fannie Mae - Trade name for the Federal National Mortgage Association (FNMA), a U. S. sponsored corporation.

Federal Deposit Insurance Corporation (FDIC) - A federal agency that insures bank deposits, currently up to \$250,000.

Federal Funds Rate - The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

Federal Home Loan Banks (FHLB) - The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis a vis member commercial banks.

Federal Reserve System - The central bank of the U.S. which consists of a seven member Board of Governors, 12 regional banks, and 5,700 commercial banks that are members.

Fed Wire - A wire transmission service established by the Federal Reserve Bank to facilitate the transfer of funds through debits and credits of funds between participants within the Fed system.

Freddie Mac - Trade name for the Federal Home Loan Mortgage Corporation (FHLMC), a U.S. sponsored corporation.

Ginnie Mae - Trade name for the Government National Mortgage Association (GNMA), a direct obligation bearing the full faith and credit of the U. S. Government.

Inactive Deposits - Term no longer in use. It has been replaced with “funds not required for the immediate needs of the City.”

Interest Rate - The annual yield earned on an investment, expressed as a percentage.

Investment Agreements - An agreement with a financial institution to borrow public funds subject to certain negotiated terms and conditions concerning collateral, liquidity and interest rates.

Investment Committee – A committee established by the City Council to oversee the City’s investment program. It is made up of one Councilmember, the City Treasurer, the City Manager, and the Finance Director.

Liquidity - Refers to the ability to rapidly convert an investment into cash. A liquid asset is one that can be converted easily and rapidly to cash without a substantial loss of value.

Local Government Investment Pool - The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment. In California, the pool is called the Local Agency Investment Fund (LAIF).

Market Value - The price at which a security is trading and could presumably be purchased or sold.

Mark-to-Market – Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation. Adjustment is required under GASB #31 for reporting purposes.

Maturity - The date upon which the principal or stated value of an investment becomes due and payable.

Money Market - The market in which short-term debt instruments (bills, commercial paper, bankers acceptances, etc.) are issued and traded.

Mutual Funds – An investment company that pools money and can invest in a variety of securities, including fixed-income securities and money market instruments.

Par Value – The amount of principal which must be paid at maturity. Also referred to as the face amount of the bond, normally quoted in \$1,000 increments per bond.

Perfected Delivery - Refers to an investment where the actual security or collateral is held by an independent third party representing the purchasing entity.

Portfolio - Collection of securities held by an investor. The purpose of a portfolio is to reduce risk by diversification.

Primary Dealer - A group of government securities dealers that submit daily reports of market activity and security positions held to the Federal Reserve Bank of New York and are subject to its informal oversight.

Principal – The face value or par value of a debt instrument, or the amount of capital invested in a given security.

Prudent Investor Standard – A standard of conduct where a person acts with care, skill, prudence and diligence when investment, reinvesting, purchasing, acquiring, exchanging, selling, and managing funds. The test of whether the standard is being met is if a prudent person acting in a similar situation would engage in similar conduct to ensure that investments safeguard principal and maintain liquidity.

Purchase Date - The date in which a security is purchased for settlement on that or a later date.

Rate of Return - The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

Rating – The designation used by investor services to rate the quality of a security's creditworthiness.

Repurchase Agreement (REPO) - A transaction where the seller (bank) agrees to buy back from the buyer (city) the securities at an agreed upon price after a stated period of time. The buyer in effect lends the seller money for the period of this agreement, and the terms of the agreement are structured to compensate the buyer for this.

Risk - Degree of uncertainty of return on an asset.

Safekeeping - See Custody.

Secondary Market - A market made for the purchase and sale of outstanding issues following the initial distribution.

Securities and Exchange Commission (SEC) - Agency created by Congress to protect investors in securities transactions by administering securities legislation.

Settlement Date - The date on which a trade is cleared by delivery of securities against funds.

Treasury Bills - U. S. Treasury Bills which are short-term, direct obligations of the U. S. Government issued with original maturities of 13 weeks, 26 weeks, and 52 weeks; sold in minimum amounts of \$10,000 in multiples \$5,000 above the minimum. Issued in book entry form only. T-bills are sold on a discount basis.

Treasury Bond - Long-term U. S. Treasury securities having initial maturities of more than 10 years.

Treasury Notes - Intermediate-term coupon bearing U. S. securities having maturities from one year to ten years.

Underwriter – A dealer that purchases a new issue of municipal securities for resale

Weighted Average Maturity (WAM) – The average maturity of all the securities that comprise a portfolio that is typically expressed in days or years.

Yield - The rate of annual income return on an investment, expressed as a percentage. It is obtained by dividing the current dollar income by the current market price of the security.

Yield to Maturity - The rate of income return on an investment, minus any premium above par or plus any discount with the adjustment spread over the period from the date of the purchase to the date of maturity of the bond.

Yield Curve - The yield on bonds, notes or bills of the same type and credit risk at a specific date for maturities up to thirty years.

CITY OF DIXON
Outstanding Debt Descriptions

Dixon Public Financing Authority Lease Agreement (Fund 275)

Issued:	\$2,786,300 in December 2011	Outstanding 6/30/14:	\$ 1,706,600
Purpose:	To refund the 1981, 1996, and 1997 Lease Revenue Bonds. The 1981 bonds were issued to finance Dixon City Hall. The 1996 bonds are a refunding of 1990 bonds originally issued to construct the Police Station building. The 1997 bond proceeds were used to construct the Dixon Fire Station No. 1.	2015 Principal Due:	\$ 210,600
Debt Payments:	Semi-annually in April and October for principal and interest	Maturity Date:	October 2021

Dixon Public Financing Authority Reassessment Revenue Refunding Bonds, Series 2013 (Fund 281)

Issued:	\$3,798,902.45 in August 2013	Outstanding 6/30/14:	\$ 3,798,902
Purpose:	To refund and defease the 1998 Senior Lien Reassessment Revenue Bonds, Series A and the 1998 Junior Lien Reassessment Revenue Bonds, Series B. The Senior and Junior Lien Bonds were used to purchase Limited Obligation Refunding Improvement Bonds, North First Street Assessment District and Limited Obligation Refunding Improvement Bonds, West A Street Assessment District. Original bonds were issued to finance improvements in districts.	2015 Principal Due:	\$ 479,388
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in September	Maturity Date:	September 2020

City of Dixon 2012 Sewer Refunding Revenue Bonds

Issued:	\$1,360,700 in December 2011	Outstanding 6/30/14:	\$ 1,067,700
Purpose:	To refund the 1996 certificates of participation issued for the purpose of financing the improvement, betterment, renovation, and expansion of City municipal wastewater enterprise facilities.	2015 Principal Due:	\$ 137,700
Debt Payments:	Semi-annually in March and September for principal and interest	Maturity Date:	March 2021

Redevelopment Agency of the City of Dixon 1995 Tax Allocation Refunding Bonds

Issued:	\$4,575,000 in December 1995	Outstanding 6/30/14:	\$ 2,590,000
Purpose:	To refund the 1994 Tax Allocation Bonds issued to finance redevelopment activities of the Agency for the Central Dixon Redevelopment Project.	2015 Principal Due:	\$ 175,000
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in September	Maturity Date:	September 2024

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RESOLUTION NO. 14-085

RESOLUTION OF THE CITY OF DIXON ADOPTING THE
5-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FOR FISCAL YEARS 2014/15 THROUGH 2018/19

WHEREAS, the City's 5-year CIP is the primary tool used to identify projects, funding sources, and schedule implementation; and

WHEREAS, the Planning Commission has adopted a Resolution finding the City of Dixon 5-year CIP for Fiscal Years 2014/15 through 2018/19 conforms with, furthers the interests of, and helps implement the goals, objectives, and programs of the General Plan; and

WHEREAS, a comprehensive 5-year CIP for Fiscal Years 2014/15 through 2018/19 has been prepared and submitted to the City Council as summarized in the attached Exhibit A.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DIXON THAT:

1. The 5-year CIP for Fiscal Years 2014/15 through 2018/19 is hereby adopted.
2. Project funding for the specific projects will be contained in various annual capital improvement budgets.
3. The environmental review will be done for each project at the proper time per California Environmental Quality Act (CEQA) Guidelines.

PASSED AND ADOPTED THIS 10th DAY OF JUNE 2014 BY THE FOLLOWING VOTE:

AYES: Besneatte, Bird, Bogue, Castanon, Batchelor

NOES: None

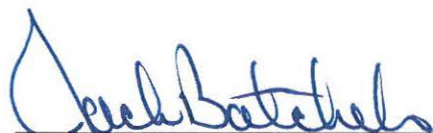
ABSENT: None

ABSTAIN: None

ATTEST:



City Clerk



Mayor

Exhibit A

5 Year Capital Improvement Program

Summary Matrix

**CITY OF DIXON
5 YEAR CAPITAL IMPROVEMENT PROGRAM
(\$ in Thousands -- 000's Omitted)**

CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2014-15	2015-16	2016-17	2017-18	2018-19	
Fund 100 GENERAL FUND								
100 - 100	City Hall & Council Chambers Reroof Project	0	96	0	0	0	0	0
100 - 101	Senior Center Reroof Project	65	0	0	0	0	0	0
	Fund Total	65	96	0	0	0	0	0
Fund 102 COUNCIL DISCRETIONARY								
102 - 132	General Plan Update	211	375	0	0	0	0	0
	Fund Total	211	375	0	0	0	0	0
Fund 310 WASTEWATER (NEW PROJECT)								
310 - 107	East-West Sewer Trunk Connector	0	0	790	791	0	0	0
	Fund Total	0	0	790	791	0	0	0
Fund 315 WASTEWATER (REHAB)								
315 - 102	Sewer Manhole Adjustments/Rehab	126	48	48	48	48	48	48
315 - 109	27" Sewer Trunk Line Rehabilitation Project	5	585	0	0	0	0	0
315 - 119	Rehabilitation of Sewer Mains	151	151	151	151	151	151	453
315 - 123	Salt Reduction Program	612	4	3	3	3	3	12
315 - 125	State Revolving Loan Fund Studies/Application	253	0	0	0	0	0	0
315 - 126	North Lincoln Street Sewer Lift Station Improvements	0	742	0	0	0	0	0
	Fund Total	1,147	1,530	202	202	202	202	513

DATE: JUN 10 2014

14-085

CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2014-15	2015-16	2016-17	2017-18	2018-19	
Fund 316 WASTEWATER (CAPITAL PROJECT)								
316 - 115	Quarterly Groundwater Monitoring Program	43	16	18	18	18	18	82
316 - 120	WWTP Headworks Replacement Project	76	444	780	0	0	0	0
316 - 121	Operations Building/Laboratory	32	376	612	0	0	0	0
316 - 122	Treatment Plant Improvements (Existing Site)	799	9,673	15,708	0	0	0	0
316 - 124	Sanitary Sewer Management Plan Studies	445	120	120	120	120	120	120
316 - 126	Cease & Desist Order Requirements	436	30	0	0	0	0	0
Fund Total		1,831	10,659	17,238	138	138	138	202
Fund 334 WATER IMPROVEMENTS NEW								
334 - 101	Fitzgerald Drive Well Upgrade	0	600	0	0	0	0	0
Fund Total		0	600	0	0	0	0	0
Fund 335 WATER IMPROVEMENTS REHAB								
335 - 101	Watson Ranch Tank Recoating	0	245	0	0	0	0	0
335 - 102	Water Master Plan Update	0	100	10	10	10	10	50
335 - 103	Water Rate and Fee Study	0	50	0	0	0	0	0
335 - 104	Chromium-6 Study	0	115	0	0	0	0	0
335 - 105	Water District Formation	0	100	0	0	0	0	0
Fund Total		0	610	10	10	10	10	50
Fund 350 TRANSIT								
350 - 101	Paratransit Vehicles, Readi-Ride	0	75	75	0	0	0	0
Fund Total		0	75	75	0	0	0	0

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CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2014-15	2015-16	2016-17	2017-18	2018-19	
Fund 400 ADMINISTRATIVE FACILITIES								
400 - 100	Development Impact Fee (AB 1600) Study	50	0	0	0	0	0	0
Fund Total		50	0	0	0	0	0	0
Fund 420 POLICE DEPARTMENT								
420 - 103	Police Station - 2nd Story Addition	0	0	0	0	0	135	1,580
Fund Total		0	0	0	0	0	135	1,580
Fund 430 ADMINISTRATIVE FACILITIES								
430 - 109	City Hall Expansion	430	0	0	0	0	0	4,610
Fund Total		430	0	0	0	0	0	4,610
Fund 440 PUBLIC WORKS FACILITIES								
440 - 104	Municipal Service Ctr. Soil/Groundwater Remediation	1,224	25	4	4	4	4	0
440 - 107	Municipal Service Center Demo & Storage Bid	0	0	0	0	355	0	0
Fund Total		1,224	25	4	4	359	4	0
Fund 450 STORM DRAINAGE								
450 - 104	Pond C	2,555	0	0	0	0	0	600
450 - 105	New South Channel	0	0	0	0	0	0	2,345
450 - 106	Southwest Area Drainage	0	0	0	0	0	0	110
450 - 108	Storm Drain System Repair and Replacement	23	0	0	0	0	0	177
450 - 112	South Almond Area Drainage Improvements	0	0	0	0	0	0	1,670
450 - 113	Electronic Telemetry System	0	0	0	0	0	0	140
450 - 115	Eastside Drainage Project	0	0	0	0	0	0	3,430
Fund Total		2,578	0	0	0	0	0	8,472

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CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2014-15	2015-16	2016-17	2017-18	2018-19	
Fund 451 CORE AREA DRAINAGE								
451 - 100	Core Area Drainage Rehabilitation Project	794	0	0	0	0	0	2,675
Fund Total		794	0	0	0	0	0	2,675

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CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2014-15	2015-16	2016-17	2017-18	2018-19	
Fund 460	TRANSPORTATION							
460 - 201	West A Interchange Study	60	0	0	50	290	0	0
460 - 202	Pedrick Road Interchange Study	0	0	0	50	300	0	0
460 - 203	Pitt School Road Interchange Study	0	0	0	0	0	350	0
460 - 206	Street Master Plan & Traffic Model	142	0	103	0	35	0	0
460 - 208	North First Street Interchange Study	0	0	0	0	0	350	0
460 - 209	Vaughn Rd. Realignment Study	30	0	0	0	0	0	0
460 - 308	I-80/West A Street Interchange	75	0	0	0	0	35	24,890
460 - 309	I-80/Pitt School Road Interchange	0	0	0	0	0	0	25,000
460 - 310	I-80/North First Street Interchange	0	0	0	0	0	0	25,000
460 - 311	I-80/Pedrick Road Interchange	0	0	0	0	0	0	25,000
460 - 317	Slurry Seal & Paving Projects	0	660	0	100	0	100	0
460 - 318	Vaughn Road Realignment Construction	0	0	0	400	600	4,470	0
460 - 319	So. Adams Street Paving	0	0	0	0	0	300	0
460 - 321	St. Lt./Energy Efficiency Upgrades	0	0	0	0	0	0	1,130
460 - 322	Safe Routes to School Improvements	0	0	110	0	0	0	0
460 - 406	Pitt School Rd./Stratford Ave. Traffic Signal	0	0	0	0	55	440	0
460 - 407	Pitt School/Market Traffic Signal	0	0	0	0	30	205	0
460 - 408	Pitt School Rd./West A St. Traffic Signal	0	0	0	235	0	0	0
460 - 409	Evans Rd./West A St. Traffic Signal	0	0	0	235	0	0	0
460 - 410	Gateway Drive/West A St. Traffic Signal	0	0	0	0	235	0	0
460 - 411	Pitt School Rd./West H St. Signal	0	0	0	30	205	0	0

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CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2014-15	2015-16	2016-17	2017-18	2018-19	
460 - 414	West A St./Lincoln St. Traffic Signal	0	0	0	0	30	205	0
460 - 415	Misc.Signal Upgrades	0	0	0	0	40	0	110
460 - 416	SR 113/Chestnut St. Traffic Signal	0	0	0	235	0	0	0
460 - 417	SR 113/Valley Glen Dr. Traffic Signal	0	0	0	235	0	0	0
460 - 418	SR 113/H Traffic Signal	117	0	0	118	0	0	0
460 - 501	Downtown Streetscape Program	1,815	0	0	0	25	550	0
460 - 601	Parkway Boulevard Railroad Grade Separation	2,600	0	0	0	7,510	5,420	0
460 - 701	Citywide Benchmark Project	90	2	0	0	0	0	0
Fund Total		4,929	662	213	1,688	9,355	12,425	101,130

Fund 470 TRANSIT

470 - 102	B St. Ped. Undercrossing	16	0	0	0	0	0	0
470 - 103	North Jackson/West A Street Lot Improvements	100	0	0	0	0	0	400
470 - 104	Train Station/West A Street Undercrossing	45	0	0	0	0	0	24,955
Fund Total		161	0	0	0	0	0	25,355

Fund 480 RECREATION & COMM. SERV.

480 - 117	Southwest Neighborhood Park	0	0	0	0	90	675	0
480 - 131	Hall Park Phase 3	825	0	0	0	0	225	2,250
480 - 133	SW Comm. Park/Community Center/Aquatic Center	100	0	0	0	0	630	15,870
480 - 139	Pond A Accessibility	10	426	0	0	0	0	0
480 - 141	Playground Equipment Replacements	0	75	0	0	0	0	350
Fund Total		935	501	0	0	90	1,530	18,470

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CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2014-15	2015-16	2016-17	2017-18	2018-19	
Fund 481	RECREATION & COMM. SERV.							
481 - 100	Tennis Court Resurfacing	0	55	0	0	0	0	0
481 - 102	Parks Master Plan Update	0	10	0	0	0	0	25
481 - 103	Challenger Field Improvements	0	100	0	0	0	0	0
	Fund Total	0	165	0	0	0	0	25
Fund 530	GAS TAX							
530 - 102	Sidewalk Program (cost sharing)	0	10	10	10	10	10	0
530 - 103	Sidewalk Repairs/Curb Cuts	121	0	131	0	131	0	0
530 - 320	Street Rehabilitation	150	0	0	0	0	0	0
	Fund Total	271	10	141	10	141	10	0
	CIP Total	14,626	15,308	18,673	2,843	10,295	14,454	163,082

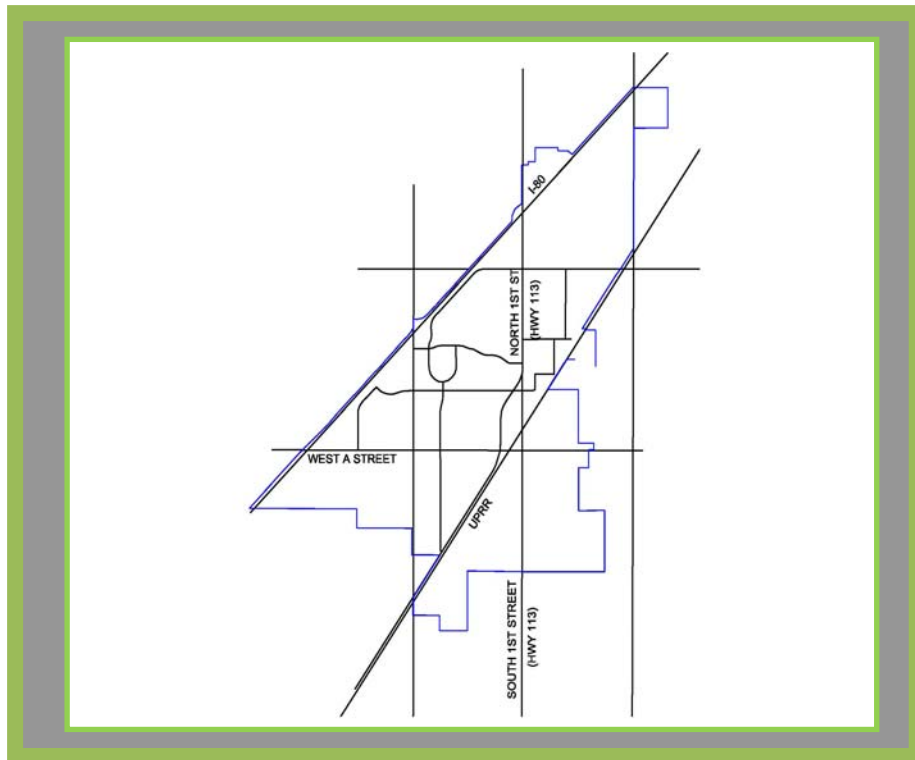
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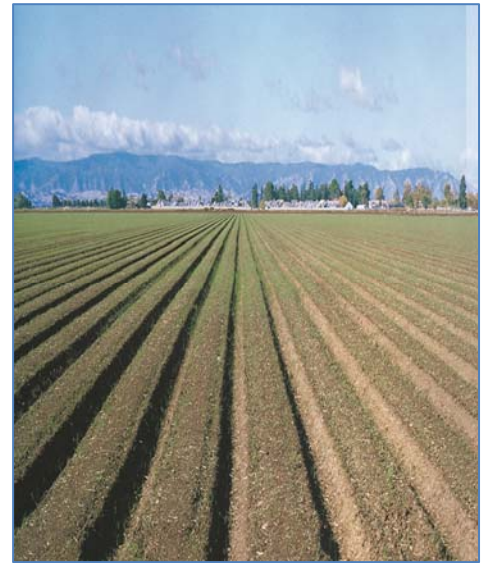




About Dixon



Tucked in amidst the agriculture belt along the Interstate 80 corridor between San Francisco and Sacramento lies the community of the City of Dixon. Offering a great place for travelers to stop for a roadside break, but more so a community of neighborhoods great for small businesses, and families alike. The picturesque parks, excellent schools, and a mild climate, surrounded by open spaces offers limitless possibilities and make Dixon [“ideally situated”](#) for growth.



A little bit of Dixon’s history – a timeline

- 1852 – the Gold Rush Days
 - First settlement in 1852 by Elijah S. Silvey
 - Silvey opened a “half-way house” as an alternate to creating his fortune, rather than panning and digging
 - By 1865, the community of Silveyville was established with a population of 150
- 1870 – Relocation
 - Under the leadership of a local minister, Thomas Dickson, and the help of a cabinet maker, Peter Timm, the residents relocated to a site closer to railroad tracks while the California Pacific Railroad tracks were underway, today known as the Downtown Dixon area
 - Dickson donated 10 acres of his land and the city became named Dicksonville
- 1872 – Name change - first shipment by rail arrives and was mislabeled as “Dixon”
- 1878 – Dixon becomes incorporated as a City, March 30th
- 1883 – Fire (and gusty winds) nearly levels town
- 1885 – Horseracing and baseball among the favorite pastimes
 - Dixon Driving Park Association purchases 20 acres for horse racing and pavilion, later to become the May Fair grounds
 - May Fair grounds – the longest running fair in the state of California
- 1892 – Earthquake – severe damage to brick buildings; two fires averted quickly due to new fire hydrants
- 1899 – Capital Hotel opens on First and A Streets
- 1908 – Dawson’s Cigar Store first to serve beer in Dixon
- 1909 – Dixon Chamber of Commerce established; May Day Fair celebrations begin first weekend of May
- Early 1900’s – Dixon also known as “The Dairy City”

- 1919 – Dixon “Milk Farm” emerged; Karl A. Hess relocated his farm and cabin rentals near Currey road offering travelers a fun and inexpensive stop
- 1930 – Dixon was considered a candidate for a University of California campus, but lost out to the then Davisville
 - Nearby UC Davis - known worldwide not just for its research and agriculture, but also for achievements in medicine, law and environmental sciences
- 1940’s and 50’s – Dixon becomes known as Lambtown because of sheep productions
 - Superior Farms purchased Marks Meats in the 1980’s and is a major employer in Dixon
 - Lambtown festival held annually at fairgrounds since the 80’s

Today’s Community

Dixon is a working class community of over 18,000 committed to family values, balanced growth, and is regarded as a wonderful place to raise children. The historic town center and May Fair fairgrounds are symbolic of Dixon’s small town charm, agricultural history, and healthy business climate. The local economy embodies farming and agriculture, but it’s an emerging 21st century community with a rapidly diversifying tax base. Wal-Mart, Ace Hardware, Cardinal Health, Dixon Canning, Altec Industries, and Gymboree have all established major facilities in the community. The 600 acre Northeast Quadrant is being equipped with water so as to be “Shovel Ready” to attract interest in research, development, retail, office, and manufacturing.

The City of Dixon offers a unique combination of an outstanding location, safe environment, desirable housing, excellent schools, friendly people and a town with strong community values. Dixon can be best characterized as a progressive city that seeks excellent development, with a desire to maintain and enhance those “quality of life” characteristics that are part of its history and agricultural heritage. Dixon is located in the northeast portion of Solano County 19 miles southwest of Sacramento and 70 miles northeast of San Francisco. In this ideal location, Dixon enjoys convenient access to the San Francisco Bay Area, Sacramento and Lake Tahoe, and to institutions of higher learning such as the University of California, Davis and the California State University, Sacramento.



Dixon collaborates extensively with other local governmental entities, such as Solano County, the Dixon Unified School District, the Library District, the Dixon Mayfair, Solano Irrigation District, a Regional Fire District, several drainage districts and assessment districts to ensure that Dixon includes a variety of community services and amenities that allow its residents to proudly-call Dixon their home.

The Dixon Mayfair provides a family-fun annual event for both Dixon community members and visitors. This fair is the State’s longest running fair having began in 1876, and provides

traditional country fair activities such as livestock exhibits, judging, entertainment and concessions.

Government

Dixon is a General Law City that is governed by a five member City Council including a directly elected Mayor. The Council and Mayor are selected citywide and all serve overlapping four year terms. The City Treasurer is also an elected position with a four year term.

The City Council appoints both the City Manager and the City Attorney, who both serve at the pleasure of the Council. The City Manager has the authority to appoint all other Department Heads subject to the ratification of the City Council. The City Manager oversees a full service City with a workforce of approximately 105 FTEs and a current General Fund Budget of approximately \$13.9 million.

The City provides a full range of services ranging from police and fire protection to public works, water and wastewater services and an active parks and recreation program. The City provides its services through a number of areas, including City Clerk, Community Development, Economic Development, Engineering, Finance, Fire, Human Resources, Police, Public Works, and Recreation and Community Services. The City also operates a Senior Center and a public transportation system.

POPULATION (2010) 18,351

MEDIAN HOUSEHOLD INCOME (2010)

City of Dixon (2010)	\$69,724
Solano County (2010)	\$68,409
State of California (2012)	\$66,215
U.S. (2012)	\$62,257

TRAFFIC (2010)

I-80	128,000 ADT
Hwy 113 (N. 1 ST St)	19,400 ADT
West A / I-80	11,400 ADT
Pitt School Rd. / I-80	12,400 ADT



Education

Dixon offers all levels of education, including satellite classes through the local community college:

High schools

- Dixon High
- Maine Prairie High School (continuation school)

Middle schools

- C.A. Jacobs Intermediate
- Dixon Montessori Charter School
- Neighborhood Christian Middle School

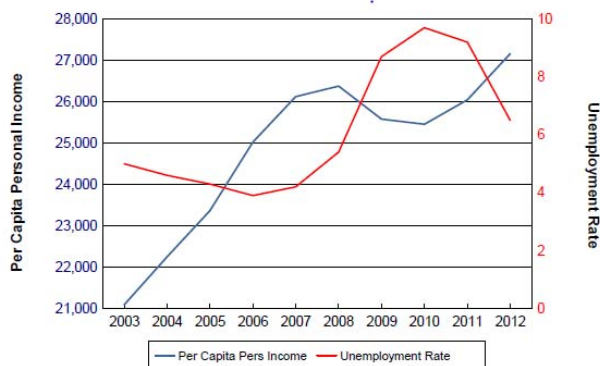
Elementary schools

- Anderson
- Gretchen Higgins
- Tremont
- Neighborhood Christian School
- Dixon Montessori Charter School (Located at the former Silveyville site)
- Head Start program (shares Silveyville site with DMCS)

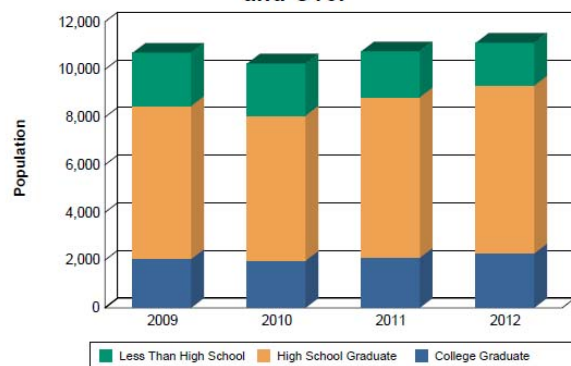
THE CITY OF DIXON DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2003	16,227	\$342,186	\$21,087	5.0%			
2004	16,335	\$363,382	\$22,246	4.6%			
2005	17,078	\$398,984	\$23,362	4.3%			
2006	17,470	\$437,134	\$25,022	3.9%			
2007	17,550	\$458,491	\$26,125	4.2%			
2008	17,486	\$461,277	\$26,380	5.4%			
2009	17,535	\$448,567	\$25,581	8.7%	32.0	79.2%	19.2%
2010	17,605	\$448,135	\$25,455	9.7%	32.7	78.7%	19.4%
2011	18,282	\$476,173	\$26,046	9.2%	32.3	82.1%	19.6%
2012	18,449	\$501,112	\$27,162	6.5%	32.5	83.9%	20.6%

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:

Population: California State Department of Finance. Unemployment Data: California Employment Development Department 2000-2009 Income, Age, and Education Data: ESRI - *Demographic Estimates are based on the last available Census*. Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries 2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey Charts and graphs created for the City of Dixon by HdL, Coren & Cone Some tables created by the City of Dixon using sources listed above.

COMPARISON TO OTHER NEARBY CITIES

	<u>Dixon</u>	<u>Suisun City</u>	<u>Benicia</u>	<u>Rio Vista</u>	<u>Vacaville</u>	<u>Fairfield</u>	<u>Vallejo</u>	<u>Davis</u>
City Population¹ (as of 2014)	19,005	28,549	27,454	7,934	87,442	105,392	118,470	66,471
Property Taxes (Budget 2013-14)	\$ 2,880,615	\$ 997,300	\$ 12,306,200	\$ 1,419,016	\$ 11,536,442	\$ 19,771,000	\$ 14,080,079	\$ 15,393,154
Sales Taxes (Budget 2013-14)	\$ 4,824,242	\$ 2,440,800	\$ 6,495,000	\$ 1,058,150	\$ 20,596,272	\$ 17,116,000	\$ 12,189,354	\$ 9,400,000
Budgeted Sales Tax per Capita (Based on Budget 2013-14)	\$ 254	\$ 85	\$ 237	\$ 133	\$ 236	\$ 162	\$ 103	\$ 141
Rank of Sales Tax (CA) per capita² (CY 2013)	85	504	114	302	172	191	332	362
Amount of Sales Tax (CA) per capita² (CY 2013)	\$ 265	\$ 38	\$ 230	\$ 122	\$ 186	\$ 175	\$ 109	\$ 98
General Fund Appropriations (Budget 2013-14)	\$ 12,904,005	\$ 9,478,200	\$ 31,387,980	\$ 4,003,274	\$ 66,032,037	\$ 68,056,000	\$ 73,235,435	\$ 42,863,090

¹State of California Dept. of Finance - http://www.dof.ca.gov/budgeting/documents/Price-Population_2014.pdf

²Report provided by: HdL, Coren & Cone

Glossary of Budget Terms

Accounting System

The total set of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.

Accrual Basis of Accounting

The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

Appropriation

An authorization made by the City Council of the City of Dixon which permits officials to incur obligations against and make expenditures of governmental resources. Appropriations are usually made for fixed amounts and typically are granted for a one-year period.

Assessment District

A defined area of land that will be benefited by the acquisition, construction, or maintenance of a public improvement.

Assessed Valuation

The appraised valuation less any exemptions on real estate or other property by the County of Solano as a basis for levying property taxes.

Audit

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position as a result of operations
- Test whether transactions have been legally performed.
- Identify areas for possible improvements in accounting practices and procedures
- Ascertain whether transactions have been recorded accurately and consistently.
- Ascertain the stewardship of officials responsible for governmental resources

Base Budget

Under traditional budgeting, the base budget is that amount that is required, at a minimum, to provide resources for the operations of the organization. Each year, approved amounts are added to the base budget.

Beginning Balance

Unencumbered resources available in a fund from the prior fiscal year after payment of prior fiscal year expenditures.

Bond

Capital raised by issuing a written promise to pay a specified sum of money, called the face value or principal amount, with interest at predetermined intervals.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given time (usually a fiscal year) and the proposed means of financing them (revenue estimates). This term is sometimes used to describe the officially approved expenditure level under which the City of Dixon and its departments operate. The budget must be approved by the City Council prior to the beginning of the fiscal year.

Budget Calendar

The schedule of key dates or milestones that the City of Dixon follows in the preparation and adoption of the Budget.

Budget Document

The official written statement prepared by the Admin Services Department and supporting departments and staff that presents the proposed budget to the City Council.

Budget Message/Transmittal Letter

A general discussion of the proposed budget presented in writing as part of the budget document. The budget message explains the principal budget issues against the background of financial experience in recent year and presents recommendations by the City Manager.

Budgetary Control

The management of the City of Dixon in accordance with the approved budget for the purposes of keeping expenditures within the limitation of the available appropriations and available revenues.

Capital Assets

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget

A plan of proposed capital expenditures and the means of financing them.

Capital Improvement Projects

A plan for capital expenditures to be incurred each year over a fixed period of several years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended each year and the method of financing those expenditures.

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Projects

Projects that purchase or construct capital assets. This could include the purchase of land or the construction of a facility.

Cash Basis

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Contingency

An amount, set aside to be used at the discretion of the City Council to fund emergency or extraordinary items.

Cost

The amount of money or other consideration exchanged for property, services or expenses.

Debt Service

The expense of retiring such debts as loans and bond issues. It includes principal and interest payment and the administrative costs for paying agents registrars, and escrow agents.

Deficit

The excess of expenditures over revenues during an accounting period, or in the case of enterprise funds, the excess of expense over income during an accounting period.

Department

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

Depreciation

That portion of the cost of a capital asset that is charged as an expense during a particular period.

Development Impact Fees

Fees place on the development of land or condition required for the approval of a development project. Fees must be expended on those projects for which the fees were collected.

Division

A major section of a department indicating management responsibility for a group of related operations within that department.

Encumbrance

A commitment of funds against an appropriation, it may be in the form of a purchase order or contract; until such time as the goods or services are received, the commitment is referred to as an encumbrance.

Enterprise Fund

A type of fund established for the total cost of those governmental facilities and services that are operated in a manner similar to private enterprise. The programs are entirely or predominately self-supporting. The City enterprise funds include the Wastewater, Transit, and Water Funds. This type of fund is also known as a Proprietary Fund.

Expenditure

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered, whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purchases are made.

Expenses

Decreases in net total assets. Expenses represent the total cost of operations during a period, regardless of the timing of related expenses.

Fees

Charges for services that are based upon the cost of providing the service.

Fiscal Year

A twelve-month period of time to which a budget applies. The City of Dixon' fiscal year is July 1-June 30.

Full Faith and Credit

A pledge of the general taxing power of a government to repay debt obligations. (Usually used in reference to bonds.)

Full-Time Equivalent (FTE)

A measure of effective authorized positions, indicating the percentage of time a position or group of positions is funded. It is calculated by equating 2,080 hours of work per year with the full-time equivalent of one position. One position would have an FTE of 1.0, while an FTE of .50 indicates the position is half-time.

Fund

An independent fiscal and accounting entity with a self balancing set of accounts, used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance

The difference between fund assets and fund liabilities.

Gas Tax

A tax on fuel used to propel a motor vehicle or aircraft. Its use is restricted to planning, construction, improvement, maintenance and operation of public streets and highways or public mass transit guide ways.

General Fund

The governmental accounting fund supported by property taxes, licenses and permits, service charges, and other general revenues to provide for operating services.

General Obligation Bonds

Bonds backed by the full faith and credit of the City that may be used for various purposes and repaid by the regular revenue raising powers (generally taxes and/or other general revenues) of the City.

Goal

A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Grant

Contributions or gifts of cash or other assets from another governmental entity or foundation to be used or expended for a specific purpose, activity or facility. An example is the Community Development Block Grant provided by the federal government.

Interfund Transfers

Money transferred from one fund to another such as from a fund receiving revenue to the fund through which the expenditures are to be made.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department of an agency to other departments of the agency on a cost reimbursement basis.

Levy

The total amount of taxes special assessments, or charges imposed by a government.

Material, Supplies and Services

Expenditures for items that are normally consumed within a fiscal year.

Memorandum of Understanding (MOU)

The result of labor negotiations between the City of Dixon and its various bargaining units.

Motor Vehicle License Fee (VLF)

Based on the market value of a vehicle, VLF is a fee for the privilege of operating a vehicle on public streets. A portion of the fee is returned to cities by the State and its use by a city is unrestricted.

Objective

A defined method to accomplish and establish goals.

Operating Budget

Annual appropriation of funds for ongoing program costs, including salaries and benefits, services and supplies. This is the primary means by which most of the financing, acquisition, spending and service delivery of the city are controlled.

Ordinance

A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries.

Other Post-Employment Benefits (OPEB)

Benefits an employer offers to retirees as compensation for past services. Cost is financed on a "pay-as-you-go" basis as funds have not been set-aside to advance fund. OPEB typically refers to health care benefits.

Pavement Management Technical Assistance Program (P-TAP)

Provides jurisdictions with assistance and expertise in implementing and maintaining a Pavement Management System (PMS) and in engineering design for pavement rehabilitation projects.

Public Employees' Retirement System (PERS)

The retirement system administered by the State of California, to which all permanent City employees belong.

Reserve

An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is therefore, not available for general appropriation.

Resolution

A special order of the City Council that has a lower legal standing than an ordinance.

Resources

Total dollars available for appropriations, including revenues, fund transfers, and beginning fund balances.

Retained Earnings

The excess of an enterprise fund's assets over its liabilities. A negative retained earnings is sometimes called a deficit.

Revenue

Funds that a city receives as income. Revenues include such items as taxes, licenses, user fees, service charges, fines and penalties and grants.

Revenue Estimate

A formal estimate of how much revenue will be earned from a specific revenue source for some future period, usually a future fiscal year.

Salaries and Benefits

A budget category that generally accounts for full-time and temporary employees, overtime and all employee benefits, such as medical and dental insurance and retirement contributions.

Special Assessment

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

Stipend

A fixed sum of money paid for a specific purpose.

Successor Agency

Effective February 2, 2012, former activities of the Dixon Redevelopment Agency transferred to the Successor Agency due to the dissolution of redevelopment.

Surplus

Excess total current resources over total current requirements.

Tax Base

The total property valuations on which the City of Dixon receives property taxes.

Tax Increment Financing

A tax incentive designed to attract business investment by dedicating to the project area the new property tax revenues generated by redevelopment. The increase in revenues (increment) is used to finance development related costs in the project area.

Transfers In and Transfers Out

The movement of revenue out of one fund to another. The recipient fund uses the money to cover the cost of services provided, or to cover the cost of a contract between two funds.

Warrant

An order drawn by a locality's officers directing the treasurer of the locality to pay a specified amount to the bearer, either after the current or some future date.

Working Capital

Net liquid assets computed by deducting current liabilities from current asset.

ACRONYMS LIST

ABAG	Association of Bay Area Governments
AD	Assessment District
ADA	Americans with Disabilities Act
AICP	American Institute of Certified Planners
ATOD	Alcohol, Tobacco and Other Drug
AV	Audio-visual
CAD	Computer Aided Design
CALBO	California Building Officials
CASQA	California Stormwater Quality Association
CCAC	City Clerks Association of California
CCTV	Closed Circuit Television
CDBG	Community Development Block Grant
CDO	Cease and Desist Order
CEQA	California Environmental Quality Act
CFD	CalFire
CFD	Community Facilities District
CHRP	COPS Hiring Recovery Program
CIP	Capital Improvement Program
COP	Certificate of Participation
COPS	Citizen's Option for Public Safety
CRWQCB	California Regional Water Quality Control Board
CSMFO	California Society of Municipal Finance Officers
CMTA	California Municipal Treasurers Association
CSO	Community Services Officer
DFFA	Dixon Firefighters Association
DFPD	Dixon Fire Protection District
DMV	Department of Motor Vehicles
DPOA	Dixon Police Officers Association
DSMA	Dixon Senior Managers Association
DSWA	Dixon Solano Water Authority
DUSD	Dixon Unified School District
ED	Economic Development
EEO	Equal Employment Opportunity
EOC	Emergency Operations Center
ERAF	Education Revenue Augmentation Funds

FEMA	Federal Emergency Management Agency
FOG	Fat, Oil, and Grease
FROG	Fat, Root, Oil, and Grease
FTA	Federal Transit Administration
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GPS	Global Positioning System
HR	Human Resources
HVAC	Heating Ventilation and Air Conditioning
IPMA	International Public Management Association (for HR)
IT	Information Technology
L&L	Lighting and Landscaping
LAFCO	Local Agency Formation Commission
LED	Light-emitting diode
LMIHF	Low and Moderate Income Housing Fund
LOCC	League of California Cities
MDC	Mobile Data Computer
MISAC	Municipal Information Systems Association of California
MOU	Memorandum of Understanding
NCCSIF	Northern California Cities Self Insurance Fund
NFSAD	North First Street Assessment District
O & M	Operations and Maintenance
PARS	Public Agency Retirement System
PEPRA	Public Employees' Pension Reform Act of 2013
PERS	Public Employees' Retirement System
PT	Part-Time
PTAF	Property Tax Administrative Fees
P-TAP	Pavement Management Technical Assistance Program
PW	Public Works
RDA	Redevelopment Agency
RFP	Request for Proposal
RFQ	Request for Qualifications
SAFER	Staffing for Adequate Fire & Emergency Response

SB	Senate Bill
SCBA	Self-Contained Breathing Apparatus
S/MUC	Senior Multi-Use Center
SRF	State Revolving Fund
SSMP	Sewer System Master Plan
STA	Solano Transportation Authority
SWMP	Storm Water Management Plan
TAB	Tax Allocation Bond
TCC	Travis Community Consortium
TDA	Transit Development Act
TOT	Transient Occupancy Tax
USDA	United States Department of Agriculture
VLF	Vehicle License Fee
WC	Workers Compensation
WWTF	Wastewater Treatment Facility
WWTP	Wastewater Treatment Plant
YSAQMD	Yolo Solano Air Quality Management District



End of Budget Document

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