

# FY 2013 Adopted Budget



City of Dixon  
600 East A Street  
Dixon, CA 95620  
(707) 678-7000  
[www.ci.dixon.ca.us](http://www.ci.dixon.ca.us)





### **ELECTED OFFICIALS**

Jack Batchelor, Jr., Mayor  
Thom Bogue, Councilmember  
Rick Fuller, Councilmember

Dane Besneatte, Vice-Mayor  
Michael Ceremello, Councilmember  
James Slaughter, City Treasurer

### **EXECUTIVE STAFF**

Jim Lindley, City Manager  
Joan Michaels Aguilar, Finance and Technology Director  
Morrie Barr, Interim City Engineer/Director of Utilities & Public Works  
Jon Cox, Police Chief  
Michael F. Dean, City Attorney  
Dave Dowswell, Interim Community Development Director  
Steve Johnson, Acting City Clerk and Human Resources Director  
Aaron McAlister, Fire Chief

### **BUDGET STAFF**

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

### **CITY WEBSITE ADDRESS**

[www.ci.dixon.ca.us](http://www.ci.dixon.ca.us)



### **ABOUT THE COVER**

Girl on Slide at Veterans Park – Fan Favorite on Facebook by Randy Davis

Sunflowers by Rich and Vanessa Rutledge and Pond by Randy Davis

# Table of Contents

Guide to the Document.....	1
Transmittal Letter .....	3
Budget Overview (All Funds).....	13
Capital Equipment Overview - All Funds.....	18
Future Financial Forecasting .....	19
General Fund Five Year Projection.....	23
Council Goals .....	25
Budget Process and Calendar.....	29
Budget Practices and Policies.....	34
City Organization Chart.....	41
Staffing by Fiscal Year.....	42
<b>Budgets.....</b>	<b>.....</b>
General Fund .....	43
Overview .....	46
Summary by Department.....	47
Administration Services Departments	
111-City Council.....	52
112-City Manager.....	56
114-Administrative Services.....	61
115-Human Resources/City Clerk.....	68
119-General Liability Insurance.....	77
118-City Attorney.....	75
Development Services Departments	
131-Economic Development.....	78
132-Community Development/Planning.....	81
143-Engineering.....	86
Community Facilities Departments	
152- Public Works - Park/Building Maintenance.....	91
153- Public Works - Street/Storm Drain Maintenance...	97
171- Recreation and Community Services.....	118
172- Senior Multi Use Center.....	124
Public Safety Departments	
161 - Police.....	102
166 - Fire.....	109
General Fund Sub Funds.....	129
Redevelopment and Successor Agency Funds.....	139

<b>Budgets continued.....</b>	
Enterprise Funds.....	149
Overview.....	153
Wastewater Funds.....	154
Transit Fund .....	165
 Grant Funds.....	 169
 Special Revenue Funds.....	 181
 Capital Improvement Funds.....	 187
 Special Assessments/Community Facilities/L&L Districts.....	 203
 Debt Service Funds.....	 217
 <b>Appendix .....</b>	 <b>223</b>
Budget Resolution.....	224
Gann / Appropriation Limit.....	227
Cost Allocation and Transfers.....	228
Investment Policy / Debt Schedule.....	231
City Profile.....	243
Comparison to other cities.....	247
Glossary / Acronyms List.....	249

# **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 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.

### **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.

*This page intentionally left blank.*





On behalf of City Staff, it is our privilege to present the Fiscal Year (FY) 2012-13 adopted budget. The proposed 2012-13 budget includes revenues of **\$29.92 million** and expenditures of **\$31.78 million** for all funds. While our expenditure budget exceeds total anticipated revenue, the City has several capital projects that it is undertaking in the fiscal year. These projects include the use of fund balance as an available resource. Each fund summary includes an estimated available resources that incorporates fund balance for appropriation. This is the first budget that incorporates changes with the elimination of Redevelopment Agency resources.

**General Fund**

The following table reflects the estimated General Fund balance for July 2012 and the adopted revenue and appropriations. As evidenced by the budget reserve policy of the Dixon City Council, The City is achieving a minimum General Fund reserve level between 5% and 15% as per the budget reserve policy of the Dixon City Council.

<b>ESTIMATED BEGINNING FUND BALANCE JULY 2012</b>	<b>1,261,958</b>
<b>ADOPTED FY2013</b>	<b><u>Adopted</u></b>
ESTIMATED REVENUE AND TRANSFERS	<u>12,909,608</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	14,171,565
TOTAL APPROPRIATIONS/TRANSFERS	<u>12,879,339</u>
<b>ESTIMATED FUND BALANCE JUNE 2013</b>	<b>1,292,226</b>
Budget Reserve (%)	10.15%

Despite presenting a balanced General Fund budget, the City will continue to face challenges. Recent information received shows workers compensation insurance costs are at a higher level than had been incorporated into the budget. Pension costs and unfunded retiree health care benefits represent a sizeable financial obligation. The City must continue its aggressive approach toward achieving long-term fiscal sustainability.

Economically, the City has seen a decrease in its General Fund balance in recent years. Revenues remain at lower levels, and significantly lower than the over \$16 million received in 2007-08. The California budget had noted that both the national and state economies are experiencing a modest recovery. Consumer confidence is on the uptick, though real estate conditions and unemployment rates remain areas of concern.

As a result of the continued economic doldrums, departments were directed to maintain a status quo budget, with no increases unless contractually obligated or circumstances necessitated an increase in appropriations. An example of this type of increase would be Dixon's General Election to be held on November 6, 2012. Capital equipment requests approved for funding have been summarized at the beginning of the document, and the unfunded capital requests have also been listed for reference.

## **General Fund revenues**

The top two General Fund revenues, sales and property taxes, represent 60% of the total revenue received. Both sources have seen large decreases in the past two years. The adopted budget includes a revenue reduction to reflect the bankruptcy notification from 'Hariras' (Red Roof Inn) on June 5, 2012. City departments continue to pursue and apply for grant funding for both operational and capital needs. Only awarded grants are reflected in the adopted budget. Any pending grants will be formally accepted by the City Council in the event that Dixon has been successfully awarded grant funding.

- **Sales Tax.** Sales tax revenues are projected to be \$4,999,000, an improved level over recent years' receipts, but not yet to the level received prior to the economic downturn comprise 38.7% of all General Fund Revenues. The most recent sales tax report from HdL reflects sales 16.2% higher than the same quarter in 2010. This period covers the quarter including Christmas, holiday sales. The revenue analysis by HdL has been incorporated into the 2012-13 projections.

- **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 \$2,796,627, a 2.7% increase. This can primarily be attributed to an extra apportionment due to the elimination of redevelopment.

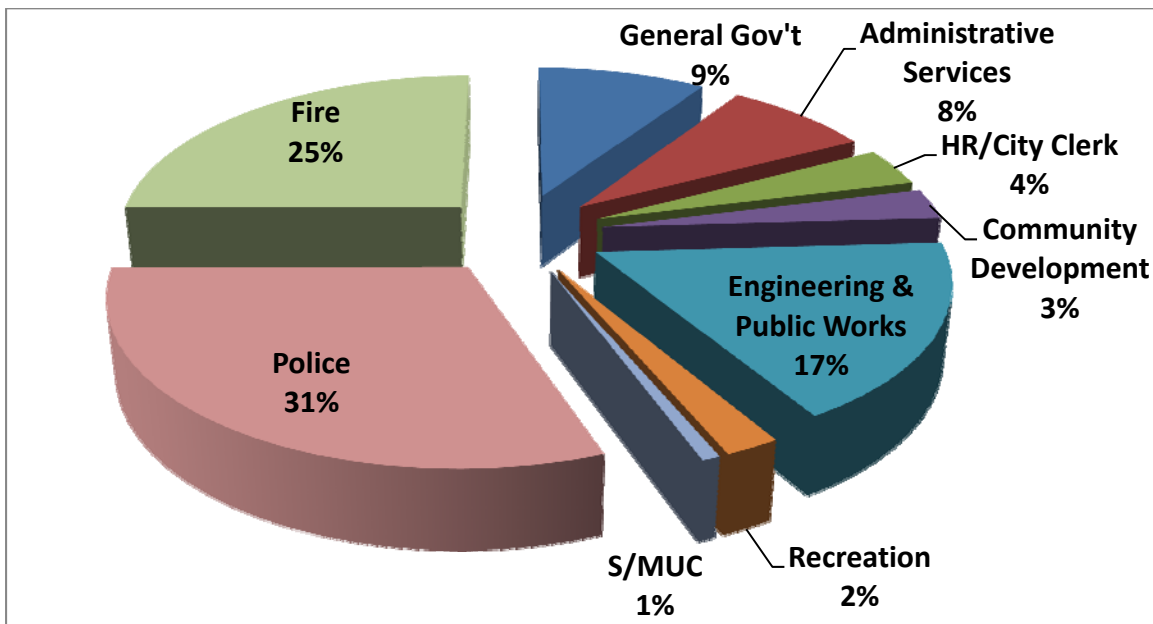
- **Franchise Fees.** The City receives franchise fees from cable television and refuse services on a quarterly basis, while Pacific Gas & Electric pays on an annual basis in April. Cable franchise fees are projected to see a modest increase, while refuse franchise fees are trending lower by 4.6% than the adopted budget. The total revenues anticipated for this category are \$500,020.



- **Transient Occupancy Tax.** Revenues have been decreased to \$127,500 based on the bankruptcy notification received for Red Roof. As noted in the mid-year report, business can be cyclical depending on special events scheduled in Dixon or neighboring communities. Collection of past dollars owed for TOT remains unlikely.
- **Construction Permit Fees.** Building Permits are projected to remain comparable to the adopted 2011-12 budget. The Heritage Commons project had a modest General Fund increase, but the majority of the fees received were in development impact fee funds.

### General Fund Expenditures

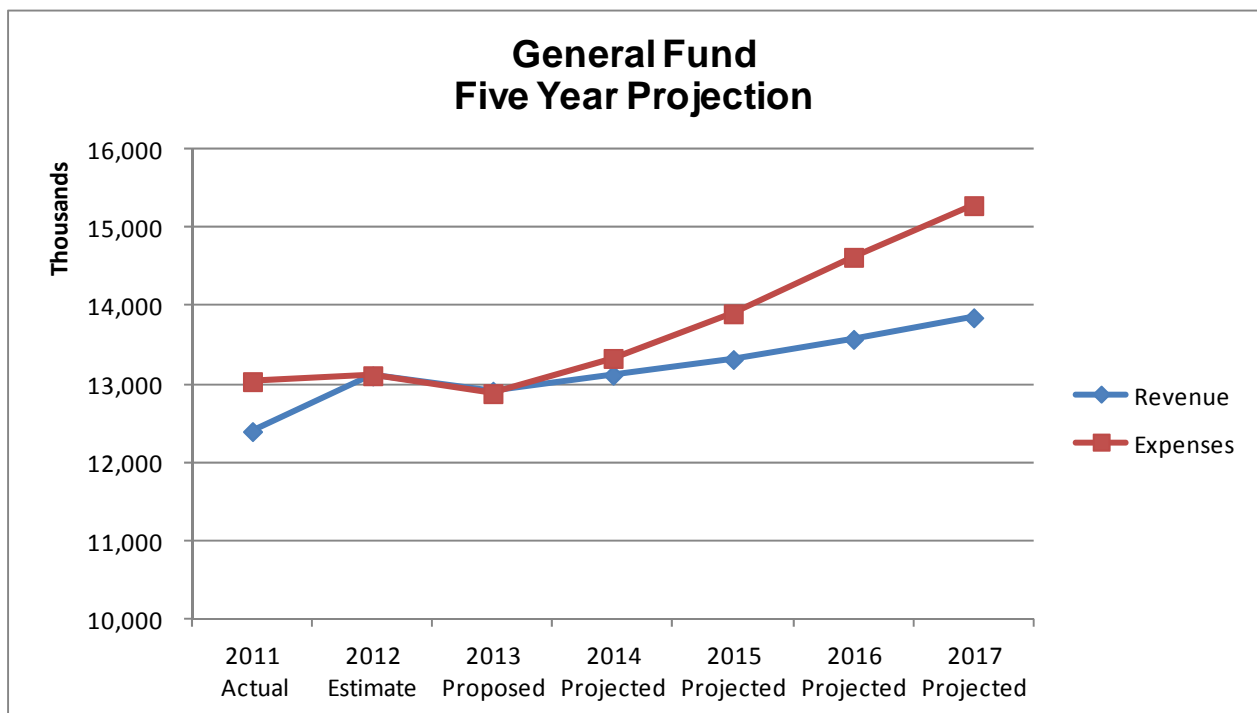
The General Fund expenditures budget totals \$12,879,339 including capital outlay. This number includes changes that have been incorporated into the budget such as the PARS supplemental retirement pay and impacts of the approved Public Works re-organization. The following chart graphically shows the percentage of the General Fund budget by departments.



Personnel costs, salaries and benefits, represent 78% of the General Fund budget. During fiscal year 2011-12, the City Council approved two separate actions of an early retirement incentive program offered through PARS (Public Agency Retirement System). Twenty-two employees who met eligibility requirements were initially approached about the program. In August 2011, six employees expressed interest, and the City Council approved the PARS package. Two additional positions accepted the second round of PARS early retirement incentives offered in May 2012. In some cases, positions were eliminated with existing staff absorbing additional responsibilities.

The memorandum of understanding (MOU) negotiation process plays a significant role in determining the ability to close budget gaps. Aside from the PARS program cited earlier, cost containment measures have been undertaken with the approval of second tiers for Police and Fire with PERS. In 2011-12, negotiated concessions from police and fire helped save critical General Fund dollars, while the City negotiated concessions from Senior Managers for 2012-13. Negotiations are ongoing with the Public Employees Union, Local One representing Dixon City employees and the mid-management bargaining group.

The five-year financial forecast reflects that a deficit has been projected for 2013-14 forward. While PERS rates increased nominally for all groups, the recent approval to reduce the investment rate of return to 7.5% from 7.75% will have impacts beginning in 2013-14. PERS has noted that contributions will increase by 1 to 2 percent for Miscellaneous plans and 2 to 3 percent for Safety plans beginning in 2013-14. Dixon will not be informed of the actual rate increases until the receipt of our PERS actuarial in late fall. Pension costs, increased worker's compensation and unfunded retiree health care benefits represent a sizable financial obligation that must be paid in future years.



### Successor Agency (formerly Redevelopment Agency)

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

As per the legislative provisions, staff had prepared a Recognized Obligation Payment Schedule (ROPS) for the period of January – June 2012 and July – December 2012. The Oversight Board to the Successor Agency approved the ROPS and staff forwarded to the California Department of Finance for review. On May 24, 2012, the Department of Finance notified the City that the ROPS had been reviewed and approved. A majority of agencies throughout the State had exceptions or dis-allowed amounts.

Subsequent to the budget adoption, Governor Brown signed Assembly Bill 1484 (AB 1484), the redevelopment budget trailer bill, into law on June 27, 2012. AB 1484 became effective immediately and makes several substantive changes to the prior legislation dissolving California redevelopment agencies.

The legislation establishes the Successor Agency (SA) as a separate legal entity. The governing board of the SA will adopt authorizing resolutions acknowledging the establishment of the SA, designating officers and adopting administrative, governance, and operating rules for the SA (July 24, 2012 Council Meeting).

## **Other Funds**

The City has two primary *Enterprise Funds*, sewer and transit. As highlighted during the budget study sessions, the respective departments have planned activities to accomplish during the fiscal year. Sewer goals include completing the Urban Water Management Plan, finalizing/submitting the Cease and Desist Order required Wastewater Treatment Plant Facilities Plan to the California Regional Water Quality Control Board (CRWQCB). Fund 307 has been established for sewer equipment replacement for the sole purpose of sewer operations. The Transit Fund highlighted the need to address long-term funding shortfalls by conducting public workshops during the year, and presenting those recommendations to the City Council.

Dixon has had a very successful first-time homebuyer loan (FTHB) program, though there are no new funds budgeted. The City made a total of three loans in the 2011-12 fiscal year using up all of the available resources for the FTHB program. The Community Development Block Grant (CDBG) has several outstanding business loans that had been made to promote economic development in Dixon.

The *Capital Improvement Project Funds* have several active projects planned in 2012-13 with resources directed toward the Street Master Plan, Slurry Seal and Paving, and the Railroad Grade Separation (Parkway). The influx of development impact fees in 2011-12 can primarily be attributed to the Heritage Commons project. The economic environment had led to a reduction in development with 2008 being the last year significant revenues had been collected.

## Conclusion

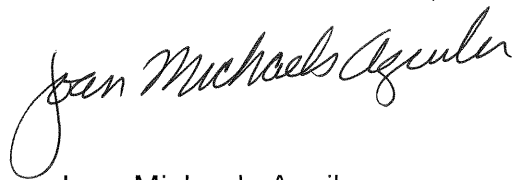
I would like to acknowledge and thank those responsible for the preparation of this year's budget. Department Managers and key staff members spent many hours preparing, meeting and reviewing their respective budgets. Special thanks goes to the Budget Team who put a tremendous amount of work into budget coordination and presentation materials for the study sessions and budget hearing.

At a time when many surrounding cities in Solano County, as well as throughout the State are facing deficits, employee layoffs and service reductions, we are pleased to have presented the City Council with a balanced General Fund budget. The Dixon team will continue to be diligent to carry out the City Council objectives within the constraints of available fiscal resources. I look forward to working with you and the community toward implementing the department work plans/goals presented in this budget.

Respectfully submitted



Jim Lindley  
City Manager



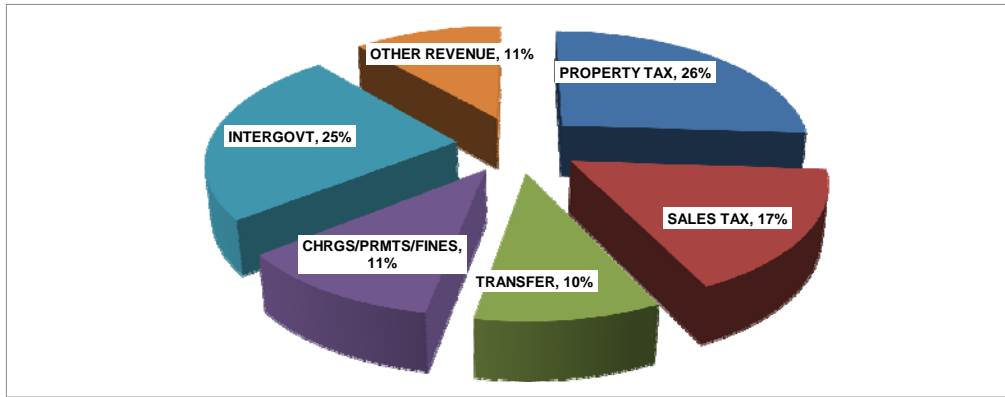
Joan Michaels Aguilar  
Finance & Technology Director

**CITY OF DIXON**  
**REVENUE SUMMARY BY FUND**  
**WITHOUT TRANSFERS**

FUND	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	REVISED 2012	ADOPTED 2013	% Change FY13 ADOPTED TO FY12 ADOPTED	% Change FY13 ADOPTED TO FY12 REVISED
<b>General</b>							
General Fund	(11,160,945)	(11,280,675)	(11,570,404)	(11,877,216)	(11,905,624)	3%	0%
Council Discretionary Fund	(8,759)	(8,897)	(20,084)	-	(6,320)	-69%	-
Recreation	(87,832)	(68,641)	(62,891)	(74,940)	(59,900)	-5%	-20%
Planning Agreements	(36,970)	(5,374)	(28,166)	-	-	-100%	-
Equipment Replacement	(16,789)	(9,291)	(5,649)	(20,000)	(5,800)	3%	-71%
Building Reserve	(1,950)	(1,287)	121	(1,200)	-	-100%	-100%
Infrastructure Reserve	-	-	(232)	-	-	-100%	-
	(11,313,244)	(11,374,164)	(11,687,306)	(11,973,356)	(11,977,644)		
<b>Enterprise</b>							
Sewer - O&M	(2,204,655)	(2,256,757)	(1,971,299)	(2,246,441)	(2,216,360)	-1%	-1%
Sewer Debt	(243)	-	142	-	(200)	-	-
Sewer - Improvements	(88,572)	(10,434)	(444,896)	-	-	-	-
Sewer-Rehab Projects	(5,072)	(4,122)	(1,103)	-	-	-	-
Sewer Capital Mixed	-	(1,098)	(55)	-	(200)	-	-
Transit	(678,104)	(896,398)	(689,768)	(1,025,410)	(617,600)	-40%	-40%
	(2,976,647)	(3,168,809)	(3,106,978)	(3,271,851)	(2,834,360)		
<b>Special Revenue</b>							
Redevelopment	(1,745,630)	(1,588,270)	(786,863)	(1,668,970)	-	-100%	-100%
Redev Set Aside	(450,920)	(409,466)	(200,715)	(408,193)	-	-100%	-100%
Home Loan	(17,751)	(48,014)	(26,398)	(6,100,000)	(6,055,000)	-1%	-1%
Low and Mod Inc Hsg Asset Fund	-	-	3,069	-	(4,325)	-	-
RDA Obligation Retirement Fund	-	-	(9,362)	-	(583,777)	-	-
CA Used Oil	(6,109)	(5,032)	(5,417)	(5,000)	(5,000)	0%	0%
Police Grants	(101,109)	(101,195)	(101,004)	-	(100,000)	-	-
CDBG	(48,016)	(90,969)	(79,766)	(58,750)	(63,451)	8%	8%
CDBG Grant PTA	(6,869)	(11)	-	-	-	-	-
Gas Tax	(336,374)	(431,538)	(519,369)	(482,287)	(465,532)	-3%	-3%
Traffic Safety	(31,081)	(78,757)	(28,219)	(38,000)	(32,250)	-15%	-15%
Police - Asset Forfeiture	(1,738)	(11)	(5)	-	-	-	-
Taxi Service	(746)	-	-	-	-	-	-
CFD 2003-1 Valley Glen	(247,970)	(238,903)	(242,272)	(231,500)	(242,000)	5%	5%
CFD Brookfield	(1,380)	(1,362)	(2,348)	(10,250)	(2,348)	-77%	-77%
Lighting & Landscaping	-	(140,128)	(150,090)	(136,000)	(140,085)	3%	3%
	(2,995,693)	(3,133,655)	(2,148,759)	(9,138,950)	(7,693,768)		
<b>Capital Projects</b>							
Unrestricted CIP	(14,937)	(6,790)	(5,337)	(125,000)	(131,500)	5%	5%
Capital Funds - IP/ED	(30)	-	-	-	-	-	-
Capital Funds - Comm Dev	(10,472)	(4,032)	(18)	(1,250)	(1,200)	-4%	-4%
Fire	(10,582)	(1,000)	(110,856)	-	-	-	-
Police	(2,801)	(439)	(48,226)	-	-	-	-
City Facilities	(8,986)	(1,757)	(71,205)	(400)	(1,600)	300%	300%
Public Works	(135,509)	(516,811)	(19,894)	(51,000)	(11,000)	-78%	-78%
Storm Drainage	(7,533)	(3,554)	(22,022)	-	-	-	-
Core Area Drainage	(12,404)	(30,507)	(32,875)	-	-	-	-
Transportation	(675,373)	(497,711)	(107,907)	(289,500)	(106,000)	-63%	-63%
Transit CIP	(258,443)	(40,503)	(133,276)	(488,000)	(1,500)	-100%	-100%
Recreation CIP	(5,584)	(1,534)	(445,098)	-	(500)	-	-
Agricultural Land Mitigation	(1,231)	(383)	(284)	-	-	-	-
	(1,143,885)	(1,105,021)	(996,997)	(955,150)	(253,300)		
<b>Debt Service</b>							
City Hall Debt Reserve	(625)	-	-	-	-	-	-
DPIC	(98)	30	(430,488)	-	-	-	-
DPFA	(432)	(273)	(486,377)	-	-	-	-
DPFA - Sewer COPS	(1,878)	(1,385)	-	(75)	-	-100%	-100%
DPFA Fire	(377)	(158)	(1,797,119)	-	-	-	-
Lease Financing	-	-	(3,191)	-	-	-	-
DPFA - Assess Districts	(2,094,653)	(1,849,509)	(1,804,490)	(1,618,295)	(1,661,202)	3%	3%
	(2,098,063)	(1,851,296)	(4,521,665)	(1,618,370)	(1,661,202)		
<b>Agency</b>							
West A Street AD	(544,567)	(628,830)	(695,813)	(630,000)	(685,300)	9%	9%
NFSAD	(1,648,151)	(1,611,480)	(1,755,895)	(1,636,000)	(1,644,000)	0%	0%
	(2,192,718)	(2,240,310)	(2,451,708)	(2,266,000)	(2,329,300)		
	(22,720,250)	(22,873,254)	(24,913,413)	(29,223,677)	(26,749,574)		

Note: Transfers excluded from revenue totals

**CITY OF DIXON  
FY 2013 BUDGET REVENUE BY SOURCE  
INCLUDES TRANSFERS**



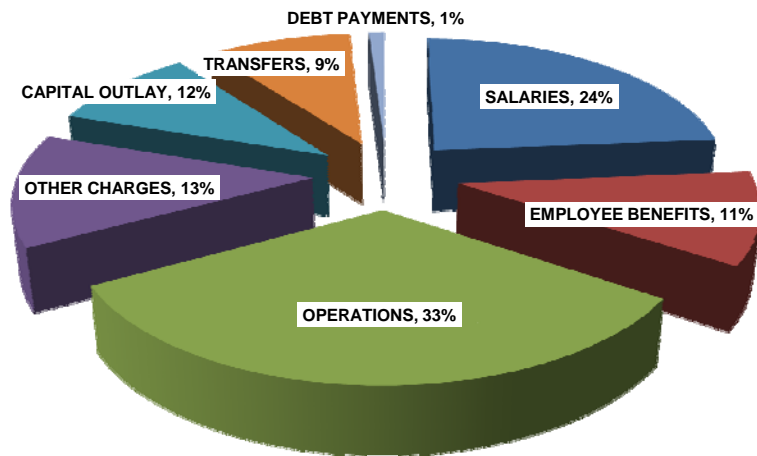
FUND	PROPERTY TAX	SALES TAX	TRANSFER	CHARGES, PERMITS, & FINES	INTER. GOVT	OTHER REVENUE	TOTAL
General Fund	2,796,627	4,999,000	1,003,984	1,053,102	426,870	2,630,025	12,909,608
Contingency	-	-	-	-	-	-	-
Council Discretionary Fund	-	-	-	6,320	-	-	6,320
Recreation	-	-	-	59,900	-	-	59,900
Performing Arts	-	-	-	-	-	-	-
Planning Agreements	-	-	-	-	-	-	-
City Hall Debt Reserve	-	-	-	-	-	-	-
Sewer Bonds	-	-	-	-	-	-	-
COP'S	-	-	-	-	-	-	-
Fire Truck Debt Service	-	-	-	-	-	-	-
DPIC	-	-	-	-	-	-	-
DPFA	-	-	-	-	-	-	-
DPFA - Sewer COPS	-	-	-	-	-	-	-
DPFA Fire	-	-	-	-	-	-	-
Lease Financing	-	-	441,827	-	-	-	441,827
DPFA - Assess Districts	1,661,102	-	-	-	-	100	1,661,202
Sewer - O&M	-	-	-	2,158,680	-	57,680	2,216,360
Sewer Equipment Replacement	-	-	216,735	-	-	-	216,735
Sewer Debt	-	-	170,000	-	-	200	170,200
Sewer - Improvements	-	-	-	-	-	-	-
Sewer-Rehab Projects	-	-	665,000	-	-	-	665,000
Sewer Capital Mixed	-	-	275,000	-	-	200	275,200
DSWA- O&M	-	-	-	-	-	-	-
DSWA-IMPROVEMENTS	-	-	-	-	-	-	-
DSWA - Rehab Projects	-	-	-	-	-	-	-
Transit	-	-	-	80,000	537,600	-	617,600
Unrestricted CIP	-	-	-	-	-	131,500	131,500
Capital Funds - Comm Dev	-	-	-	-	-	1,200	1,200
Fire	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-
City Facilities	-	-	-	1,000	-	600	1,600
Public Works	-	-	-	-	10,000	1,000	11,000
Storm Drainage	-	-	-	-	-	-	-
Core Area Drainage	-	-	-	-	-	-	-
Transportation	-	-	-	-	106,000	-	106,000
Transit CIP	-	-	-	-	-	1,500	1,500
Recreation CIP	-	-	-	-	-	500	500
Fund	-	-	-	-	-	-	-
Agricultural Land Mitigation	-	-	-	-	-	-	-
Redevelopment	-	-	-	-	-	-	-
Redev Set Aside	-	-	-	-	-	-	-
Home Loan	-	-	-	-	6,055,000	-	6,055,000
CDBG Home Rehab Loan	-	-	-	-	-	-	-
Housing Successor Agency	-	-	-	-	-	4,325	4,325
Gas Tax	-	-	-	-	-	465,532	465,532
Traffic Safety	-	-	-	32,000	-	250	32,250
Fund	-	-	-	-	-	-	-
CA Used Oil	-	-	-	-	5,000	-	5,000
Police Grants	-	-	-	-	100,000	-	100,000
Police - Asset Forfeiture	-	-	-	-	-	-	-
CDBG	-	-	-	-	-	63,451	63,451
CDBG Grant PTA	-	-	-	-	-	-	-
Lighting & Landscaping #1-10	139,810	-	85,901	-	-	275	225,986
CFD 2003-1 Valley Glen	240,000	-	-	-	-	2,000	242,000
CFD Brookfield	-	-	15,805	2,348	-	-	18,153
Assessment District Trust	-	-	-	-	-	-	-
West A Street AD	685,000	-	-	-	-	300	685,300
NFSAD	1,640,000	-	-	-	-	4,000	1,644,000
RDA Obligation Retirement Fund	579,591	-	25,000	-	-	4,186	608,777
DFPD	-	-	-	-	-	-	-
Equipment Replacement	-	-	-	-	-	5,800	5,800
Building Reserve	-	-	-	-	-	-	-
Infrastructure Reserve	-	-	50,000	-	-	-	50,000
<b>TOTAL</b>	<b>7,742,130</b>	<b>4,999,000</b>	<b>2,949,252</b>	<b>3,393,350</b>	<b>7,240,470</b>	<b>3,374,624</b>	<b>29,698,826</b>
<b>PERCENT OF TOTAL</b>	<b>26%</b>	<b>17%</b>	<b>10%</b>	<b>11%</b>	<b>24%</b>	<b>11%</b>	<b>100%</b>

**CITY OF DIXON**  
**APPROPRIATIONS SUMMARY BY FUND**  
**WITHOUT TRANSFERS**

<b>FUND</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ADOPTED 2012</b>	<b>REVISED 2012</b>	<b>ADOPTED 2013</b>	<b>% Change FY13 ADOPTED TO FY12 ADOPTED</b>	<b>% Change FY13 ADOPTED TO FY12 REVISED</b>
<b>General</b>							
General Fund	13,304,184	13,070,278	13,156,793	13,553,397	12,726,633	-3%	-6%
Council Discretionary Fund	22,482	3,133	-	-	-	-	-
Recreation	96,060	53,562	56,135	56,135	48,825	-13%	-13%
Planning Agreements	23,663	5,019	-	-	-	-	-
Equipment Replacement	-	8,027	-	21,200	-	-	-100%
Building Reserve	-	3,605	-	-	-	-	-
	<b>13,446,390</b>	<b>13,143,622</b>	<b>13,212,929</b>	<b>13,630,732</b>	<b>12,775,458</b>		
<b>Enterprise</b>							
Sewer - O&M	1,227,608	1,197,312	1,179,141	1,351,641	1,098,916	-7%	-19%
Sewer Equipment Replacement	-	-	-	-	37,700	-	-
Sewer Debt	98,970	93,633	-	191,152	174,201	-	-9%
Sewer - Improvements	1,392,849	1,373,177	125,000	125,000	125,000	0%	0%
Sewer-Rehab Projects	217,305	228,729	240,000	730,000	665,000	177%	-9%
Sewer Capital Mixed	-	10,085	371,666	371,666	275,000	-26%	-26%
Transit	568,194	624,363	537,041	896,701	604,954	13%	-33%
	<b>3,504,927</b>	<b>3,527,299</b>	<b>2,452,848</b>	<b>3,666,160</b>	<b>2,980,771</b>		
<b>Special Revenue</b>							
Redevelopment	2,224,031	1,291,068	974,766	471,927	-	-100%	-100%
Redev Set Aside	555,971	162,055	1,145,750	1,109,011	-	-100%	-100%
Low and Mod Inc Hsg Asset Fund	-	-	-	36,739	-	-	-
RDA Obligation Retirement Fund	-	-	-	502,839	378,277	-	-
Home Loan	11,609	4,221	6,100,000	6,100,000	6,100,000	0%	0%
CA Used Oil	5,392	6,475	5,000	5,000	5,000	0%	0%
Police Grants	56,723	46,901	122,808	130,311	121,909	-1%	-6%
CDBG	130,900	31,029	79,500	79,500	70,382	-11%	-11%
Gas Tax	16,454	36,294	379,000	538,946	205,900	-46%	-62%
Traffic Safety	24,160	25,116	32,000	32,000	37,000	16%	16%
Police - Asset Forfeiture	-	2,743	-	-	-	-	-
Taxi Service	350	-	-	-	-	-	-
CFD 2003-1 Valley Glen	104,322	45,270	107,575	107,575	115,625	7%	7%
CFD Brookfield	10,941	5,843	10,250	10,250	10,950	7%	7%
Lighting & Landscaping	152,153	-	309,810	309,810	231,529	-25%	-25%
	<b>3,293,005</b>	<b>1,657,014</b>	<b>9,266,459</b>	<b>9,433,907</b>	<b>7,276,572</b>		
<b>Capital Projects</b>							
Unrestricted CIP	51,781	44	-	3,000	60,000	-	1900%
City Facilities	596	89	-	-	-	-	-
Public Works	193,425	922,000	51,000	51,000	10,000	-80%	-80%
Storm Drainage	588	-	-	-	-	-	-
Core Area Drainage	29,849	119,811	1,161,261	1,161,261	-	-100%	-100%
Transportation	1,112,634	223,790	745,000	760,000	1,660,500	123%	118%
Transit CIP	116,560	37,139	525,000	1,661,000	13,000	-98%	-99%
Recreation CIP	19,525	36,440	348,000	434,251	-	-100%	-100%
Agricultural Land Mitigation	1,110,000	-	-	-	-	-	-
	<b>2,634,958</b>	<b>1,339,312</b>	<b>2,830,261</b>	<b>4,070,512</b>	<b>1,743,500</b>		
<b>Debt Service</b>							
DPIC	54,770	53,250	51,750	51,750	-	-100%	-100%
DPFA	192,818	190,633	193,495	193,495	-	-100%	-100%
DPFA - Sewer COPS	1,300	1,300	191,152	-	-	-100%	-
DPFA Fire	250,969	249,573	248,060	248,060	-	-100%	-100%
Lease Financing	-	-	-	-	441,827	-	-
DPFA - Assess Districts	1,857,646	1,470,686	1,660,473	1,660,473	1,661,202	0%	0%
	<b>2,357,503</b>	<b>1,965,442</b>	<b>2,344,930</b>	<b>2,153,778</b>	<b>2,103,029</b>		
<b>Agency</b>							
West A Street AD	519,859	438,408	543,000	543,000	508,500	-6%	-6%
NFSAD	1,539,959	1,402,334	1,541,650	1,541,650	1,444,500	-6%	-6%
	<b>2,059,818</b>	<b>1,840,742</b>	<b>2,084,650</b>	<b>2,084,650</b>	<b>1,953,000</b>		
<b>TOTALS</b>	<b>27,296,601</b>	<b>23,473,431</b>	<b>32,192,076</b>	<b>35,039,739</b>	<b>28,832,330</b>		

Note: Transfers excluded from totals

**CITY OF DIXON  
FY 2013 BUDGET EXPENDITURE BY ELEMENT  
INCLUDES TRANSFERS**



FUND	SALARIES	EMPLOYEE BENEFITS	OPERATIONS	OTHER CHARGES	CAPITAL OUTLAY	TRANSFERS	DEBT PAYMENTS	TOTAL
General Fund	6,954,583	3,051,776	2,467,477	5,797	247,000	151,706	-	12,878,339
Recreation	12,997	553	35,275	-	-	16,388	-	65,213
Lease Financing	-	-	-	441,827	-	-	-	441,827
DPFA - Assess Districts	-	-	7,850	1,653,352	-	-	-	1,661,202
Sewer - O&M	462,601	197,535	438,780	-	-	1,404,040	-	2,502,956
Sewer Equipment Replacement	-	-	-	-	37,700	-	-	37,700
Sewer Debt	-	-	1,400	172,801	-	-	-	174,201
Sewer - Improvements	-	-	-	125,000	-	56,000	-	181,000
Sewer-Rehab Projects	-	-	-	-	665,000	-	-	665,000
Sewer Capital Mixed	-	-	-	-	275,000	-	-	275,000
DSWA- O&M	-	-	979,579	-	-	108,244	-	1,087,823
Transit	257,094	203,203	144,657	-	-	73,146	-	678,100
Unrestricted CIP	-	-	-	-	60,000	10	-	60,010
Capital Funds - Comm Dev	-	-	-	-	-	154,826	-	154,826
Fire	-	-	-	-	-	110,334	-	110,334
Police	-	-	-	-	-	48,000	-	48,000
City Facilities	-	-	-	-	-	130,761	-	130,761
Public Works	-	-	-	-	10,000	1,997	-	11,997
Transportation	-	-	80,000	-	1,580,500	6,193	-	1,666,693
Transit CIP	-	-	3,000	-	10,000	810	-	13,810
Recreation CIP	-	-	-	-	-	762	-	762
Home Loan	-	-	6,065,000	-	35,000	-	-	6,100,000
Gas Tax	-	-	34,500	-	171,400	317,485	-	523,385
Traffic Safety	-	-	37,000	-	-	665	-	37,665
CA Used Oil	-	-	5,000	-	-	-	-	5,000
Police Grants	35,434	4,975	81,500	-	-	-	-	121,909
CDBG	-	-	70,382	-	-	459	-	70,841
Lighting & Landscaping	47,250	29,505	154,774	-	-	-	-	231,529
CFD 2003-1 Valley Glen	-	-	52,625	-	63,000	1,695	-	117,320
CFD Brookfield	-	-	6,950	-	4,000	-	-	10,950
West A Street AD	-	-	41,500	467,000	-	89	-	508,589
NFSAD	-	-	39,500	1,405,000	-	98	-	1,444,598
RDA Obligation Retirement Fund	-	-	52,000	2,300	-	250,000	323,977	628,277
Equipment Replacement	-	-	-	-	-	223,735	-	223,735
Infrastructure Reserve	-	-	-	-	-	53	-	53
<b>TOTAL</b>	<b>7,769,959</b>	<b>3,487,547</b>	<b>10,798,749</b>	<b>4,273,077</b>	<b>3,158,600</b>	<b>3,057,496</b>	<b>323,977</b>	<b>32,869,405</b>
<b>PERCENT OF TOTAL</b>	<b>24%</b>	<b>11%</b>	<b>33%</b>	<b>13%</b>	<b>10%</b>	<b>9%</b>	<b>1%</b>	<b>100%</b>



**CITY OF DIXON  
BUDGET OVERVIEW  
FY2012 and FY2013**

	<b>GRAND TOTAL ALL FUNDS</b>	<b>GENERAL FUND AND SUB FUNDS</b>							
		<i>General Fund</i>	<i>Council Discretionary</i>	<i>Recreation</i>	<i>Planning</i>	<i>Equip. Repl. Reserve</i>	<i>Bldg. Reserve</i>	<i>Infrastructure Reserve</i>	<b>Total</b>
		100	102	103	190	820	830	831	
<b>FY2012 PROJECTED RESOURCES AND APPROPRIATIONS</b>									
Beginning Fund Balance - July 2011	<b>23,855,139</b>	1,264,295	144,054	22,899	12,373	1,553,446	205,416	-	<b>3,202,484</b>
Estimated Revenue & Transfers	<b>27,908,748</b>	13,105,050	-	62,085	33,200	55,925	1,440	50,040	<b>13,307,740</b>
Total Projected Available Resources	<b>51,763,887</b>	14,369,346	144,054	84,984	45,573	1,609,371	206,856	50,040	<b>16,510,224</b>
Estimated Expenditures	<b>28,605,970</b>	13,107,388	-	84,975	36,294	247,062	178,405	-	<b>13,654,124</b>
Ending Fund Balance - June 30, 2012	<b>23,157,904</b>	<u>1,261,958</u>	<u>144,054</u>	<u>9</u>	<u>9,279</u>	<u>1,362,308</u>	<u>28,451</u>	<u>50,040</u>	<b>2,856,100</b>
		9.78% <i>General Fund Reserve</i>							
<b>Fund Balance Variance: June 30, 2011 to June 30, 2012</b>	<b>-2.92%</b>	<b>Percent Increase/Decrease(-)</b>						<b>-10.82%</b>	
<b>FY2013 ADOPTED RESOURCES AND APPROPRIATIONS</b>									
Beginning Fund Balance - July 2012	<b>20,297,349</b>	1,261,958	144,054	9	9,279	1,362,308	28,451	50,040	<b>2,856,100</b>
Estimated Revenue & Transfers	<b>29,698,825</b>	12,909,608	6,320	59,900	-	5,800	-	50,000	<b>13,031,628</b>
Total Projected Available Resources	<b>49,996,174</b>	14,171,565	150,374	59,909	9,279	1,368,108	28,451	100,040	<b>15,887,728</b>
Adopted Appropriations	<b>31,782,584</b>	12,879,339	-	65,214	-	223,735	-	53	<b>13,168,341</b>
Ending Fund Balance - June 30, 2013	<b>18,213,590</b>	<u>1,292,226</u>	<u>150,374</u>	<u>(5,304)</u>	<u>9,279</u>	<u>1,144,373</u>	<u>28,451</u>	<u>99,987</u>	<b>2,719,386</b>
		10.15% <i>General Fund Reserve</i>							
<b>Fund Balance Variance: June 30, 2012 to June 30, 2013</b>	<b>-10.27%</b>	<b>Percent Increase/Decrease(-)</b>						<b>-4.79%</b>	

**CITY OF DIXON  
BUDGET OVERVIEW  
FY2012 and FY2013**

	REDEVELOPMENT & SUCCESSOR AGENCY FUNDS					ENTERPRISE FUNDS								
	RDA	RDA Housing Set Aside	Housing Successor Agency	RDA Obligation Retirement	Total	Wastewater O&M, Equip Relace, Debt Service, CIP, Rehab						Transit		Total
	510	520	527	740		305	307	308	310	315	316	350		
<b>FY2012 PROJECTED RESOURCES AND APPROPRIATIONS</b>														
Beginning Fund Balance - July 2011	(76,297)	1,491,925	1,680,530	1,180,026	<b>4,276,184</b>	1,168,023	-	-	1,265,325	648,206	(13,427)	50,784	<b>3,118,910</b>	
Estimated Revenue & Transfers	792,087	194,116	3,680	14,994	<b>1,004,877</b>	2,216,355	-	347,660	442,538	61,800	371,916	1,038,364	<b>4,478,633</b>	
Total Projected Available Resources	715,790	1,686,041	1,684,210	1,195,020	<b>5,281,061</b>	3,384,378	-	347,660	1,707,863	710,006	358,489	1,089,148	<b>7,597,543</b>	
Estimated Expenditures	(464,236)	5,511	-	246,521	<b>(212,204)</b>	2,258,598	-	185,585	182,928	559,000	211,000	963,254	<b>4,360,365</b>	
Ending Fund Balance - June 30, 2012	<u>1,180,026</u>	<u>1,680,530</u>	<u>1,684,210</u>	<u>948,499</u>	<u><b>5,493,265</b></u>	<u>1,125,780</u>	<u>-</u>	<u>162,075</u>	<u>1,524,935</u>	<u>151,006</u>	<u>147,489</u>	<u>125,894</u>	<u><b>3,237,178</b></u>	
<b>Fund Balance Variance: June 30, 2011 to June 30, 2012</b>					<b>28.46%</b>								<b>Percent Increase/Decrease(-)</b>	<b>3.79%</b>
<b>FY2013 ADOPTED RESOURCES AND APPROPRIATIONS</b>														
Beginning Fund Balance - July 2012	-	-	1,684,210	948,499	<b>2,632,709</b>	1,125,780	-	162,075	1,524,935	151,006	147,489	125,894	<b>3,237,178</b>	
Estimated Revenue & Transfers	-	-	4,325	608,777	<b>613,102</b>	2,216,360	216,735	170,200	-	665,000	275,200	617,600	<b>4,161,095</b>	
Total Projected Available Resources	-	-	1,688,535	1,557,276	<b>3,245,811</b>	3,342,140	216,735	332,275	1,524,935	816,006	422,689	743,494	<b>7,398,273</b>	
Adopted Appropriations	-	-	-	628,277	<b>628,277</b>	2,502,956	37,700	174,201	181,000	665,000	275,000	678,101	<b>4,513,958</b>	
Ending Fund Balance - June 30, 2013	<u>-</u>	<u>-</u>	<u>1,688,535</u>	<u>928,999</u>	<u><b>2,617,534</b></u>	<u>839,184</u>	<u>179,035</u>	<u>158,074</u>	<u>1,343,935</u>	<u>151,006</u>	<u>147,689</u>	<u>65,393</u>	<u><b>2,884,315</b></u>	
<b>Fund Balance Variance: June 30, 2012 to June 30, 2013</b>					<b>-0.58%</b>								<b>Percent Increase/Decrease(-)</b>	<b>-10.90%</b>

**CITY OF DIXON  
BUDGET OVERVIEW  
FY2012 and FY2013**

	GRANTS				SPECIAL REVENUE FUNDS				
	<i>HOME FTHB Loan Program</i>	<i>CDBG</i>	<i>Used Oil Grant</i>	<i>Police Grants</i>		<i>Gas Tax</i>	<i>Traffic Safety</i>	<i>Asset Forfeiture</i>	
	525	570	550	560	<b>Total</b>	530	540	561	<b>Total</b>
<b>FY2012 PROJECTED RESOURCES AND APPROPRIATIONS</b>									
Beginning Fund Balance - July 2011	83,489	87,314	3,303	212,015	<b>386,121</b>	236,825	66,188	1,167	<b>304,180</b>
Estimated Revenue & Transfers	47,200	69,979	5,000	100,000	<b>222,179</b>	-	32,414	-	<b>32,414</b>
Total Projected Available Resources	130,689	157,293	8,303	312,015	<b>608,300</b>	236,825	98,602	1,167	<b>336,594</b>
Estimated Expenditures	133,000	34,701	5,000	102,408	<b>275,109</b>	-	37,205	-	<b>37,205</b>
Ending Fund Balance - June 30, 2012	<u>(2,311)</u>	<u>122,592</u>	<u>3,303</u>	<u>209,606</u>	<u><b>333,191</b></u>	<u>236,825</u>	<u>61,397</u>	<u>1,167</u>	<u><b>299,389</b></u>
<b>Fund Balance Variance: June 30, 2011 to June 30, 2012</b>									
					<b>Percent Increase/Decrease(-)</b>				<b>-13.71%</b>
									<b>-1.58%</b>
<b>FY2013 ADOPTED RESOURCES AND APPROPRIATIONS</b>									
Beginning Fund Balance - July 2012	(2,311)	122,592	3,303	209,606	<b>333,191</b>	236,825	61,397	1,167	<b>299,389</b>
Estimated Revenue & Transfers	6,055,000	63,451	5,000	100,000	<b>6,223,451</b>	465,532	32,250	-	<b>497,782</b>
Total Projected Available Resources	6,052,689	186,043	8,303	309,606	<b>6,556,642</b>	702,357	93,647	1,167	<b>797,171</b>
Adopted Appropriations	6,100,000	70,841	5,000	121,908	<b>6,297,749</b>	523,385	37,665	-	<b>561,050</b>
Ending Fund Balance - June 30, 2013	<u>(47,311)</u>	<u>115,202</u>	<u>3,303</u>	<u>187,698</u>	<u><b>258,892</b></u>	<u>178,972</u>	<u>55,982</u>	<u>1,167</u>	<u><b>236,121</b></u>
<b>Fund Balance Variance: June 30, 2012 to June 30, 2013</b>									
					<b>Percent Increase/Decrease(-)</b>				<b>-22.30%</b>
									<b>-21.13%</b>

**CITY OF DIXON  
BUDGET OVERVIEW  
FY2012 and FY2013**

**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>	<i>Core Area Drainage</i>	<i>Transportation</i>	<i>Transit</i>	<i>Recreation</i>	<i>Ag. Land Mitigation</i>	<b>Total</b>
	400	404	410	420	430	440	450	451	460	470	480	490	
<b>FY2012 PROJECTED RESOURCES AND APPROPRIATIONS</b>													
Beginning Fund Balance - July 2011	333,026	637,415	1,000	439	193,348	378,060	(956,179)	1,182,751	3,900,486	531,048	254,243	63,702	<b>6,519,340</b>
Estimated Revenue & Transfers	131,800	1,600	110,334	48,000	71,007	69,752	21,614	(999,636)	132,376	734,844	651,772	-	<b>973,463</b>
Total Projected Available Resources	464,826	639,015	111,334	48,439	264,355	447,812	(934,565)	183,115	4,032,862	1,265,892	906,015	63,702	<b>7,492,803</b>
Estimated Expenditures	12,479	482,154	-	-	54,578	51,997	-	20,976	752,109	1,179,809	451,530	-	<b>3,005,632</b>
Ending Fund Balance - June 30, 2012	<u>452,347</u>	<u>156,861</u>	<u>111,334</u>	<u>48,439</u>	<u>209,777</u>	<u>395,815</u>	<u>(934,565)</u>	<u>162,139</u>	<u>3,280,753</u>	<u>86,083</u>	<u>454,485</u>	<u>63,702</u>	<b><u>4,487,171</u></b>
<i>Fund Balance Variance: June 30, 2011 to June 30, 2012</i>										<i>Percent Increase/Decrease(-)</i>		<b>-31.17%</b>	
<b>FY2013 ADOPTED RESOURCES AND APPROPRIATIONS</b>													
Beginning Fund Balance - July 2012	452,347	156,861	111,334	48,439	209,777	395,815	(934,565)	162,139	3,280,753	86,083	454,485	63,702	<b>4,487,171</b>
Estimated Revenue & Transfers	131,500	1,200	-	-	1,600	11,000	-	-	106,000	1,500	500	-	<b>253,300</b>
Total Projected Available Resources	583,847	158,061	111,334	48,439	211,377	406,815	(934,565)	162,139	3,386,753	87,583	454,985	63,702	<b>4,740,471</b>
Adopted Appropriations	60,010	154,826	110,334	48,000	130,761	11,997	-	-	1,666,693	13,810	762	-	<b>2,197,193</b>
Ending Fund Balance - June 30, 2013	<u>523,837</u>	<u>3,235</u>	<u>1,000</u>	<u>439</u>	<u>80,616</u>	<u>394,818</u>	<u>(934,565)</u>	<u>162,139</u>	<u>1,720,060</u>	<u>73,773</u>	<u>454,223</u>	<u>63,702</u>	<b><u>2,543,278</u></b>
<i>Fund Balance Variance: June 30, 2012 to June 30, 2013</i>										<i>Percent Increase/Decrease(-)</i>		<b>-43.32%</b>	

**CITY OF DIXON  
BUDGET OVERVIEW  
FY2012 and FY2013**

	SPECIAL ASSESSMENTS - L&L DISTRICTS AND CFD FUNDS						DEBT SERVICE FUNDS						
	L&L Zones	Valley Glenn CFD	Brookfield CFD	West A	N.First Street	Total	DPIC	DPFA Police	DPFA Fire	Lease Financing	DPFA Assmt. District	Total	
	600	651	655	710	720		240	250	270	275	280		
<b>FY2012 PROJECTED RESOURCES AND APPROPRIATIONS</b>													
Beginning Fund Balance - July 2011	92,542	670,852	(1,382)	333,997	1,862,554	<b>2,958,563</b>	2,540	177,267	192,795	-	2,716,756	<b>3,089,357</b>	
Estimated Revenue & Transfers	264,311	241,126	2,348	693,412	1,636,109	<b>2,837,306</b>	469,232	516,810	1,913,005	349,364	1,803,725	<b>5,052,136</b>	
Total Projected Available Resources	356,853	911,978	966	1,027,409	3,498,663	<b>5,795,869</b>	471,772	694,077	2,105,800	349,364	4,520,481	<b>8,141,493</b>	
Estimated Expenditures	256,451	81,560	8,868	453,454	1,420,661	<b>2,220,994</b>	471,760	694,076	2,105,800	349,364	1,643,745	<b>5,264,745</b>	
Ending Fund Balance - June 30, 2012	<u>100,402</u>	<u>830,418</u>	<u>(7,902)</u>	<u>573,955</u>	<u>2,078,002</u>	<b><u>3,574,875</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,876,736</u>	<b><u>2,876,736</u></b>	
<i>Fund Balance Variance:</i>													
<i>June 30, 2011 to June 30, 2012</i>						<i>Percent Increase/Decrease(-)</i>	<b>20.83%</b>						<b>-6.88%</b>
<b>FY2013 ADOPTED RESOURCES AND APPROPRIATIONS</b>													
Beginning Fund Balance - July 2012	100,402	830,418	(7,902)	573,955	2,078,002	<b>3,574,875</b>	-	-	-	-	2,876,736	<b>2,876,736</b>	
Estimated Revenue & Transfers	225,986	242,000	18,153	685,300	1,644,000	<b>2,815,439</b>	-	-	-	441,827	1,661,202	<b>2,103,029</b>	
Total Projected Available Resources	326,388	1,072,418	10,251	1,259,255	3,722,002	<b>6,390,314</b>	-	-	-	441,827	4,537,938	<b>4,979,765</b>	
Adopted Appropriations	231,529	117,320	10,950	508,589	1,444,598	<b>2,312,986</b>	-	-	-	441,827	1,661,202	<b>2,103,029</b>	
Ending Fund Balance - June 30, 2013	<u>94,859</u>	<u>955,098</u>	<u>(699)</u>	<u>750,666</u>	<u>2,277,404</u>	<b><u>4,077,328</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,876,736</u>	<b><u>2,876,736</u></b>	
<i>Fund Balance Variance:</i>													
<i>June 30, 2012 to June 30, 2013</i>						<i>Percent Increase/Decrease(-)</i>	<b>14.06%</b>			<i>Percent Increase/Decrease(-)</i>		<b>0.00%</b>	

CITY OF DIXON  
 CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)  
 FY 2013 BUDGET

ALL FUNDS

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Unfunded	Total
R	E	Replace older computers for better efficiency	1,000	13		13,000
R	E	Replace existing park lawn mower purchased in 2007; mower is tier 1 and irreparable; purchase assumes award of \$36,000 YSAQMD grant for a tier 3 mower, with a local match of \$17,000.	53,000	1		53,000
R	E	Replace lighting control panel @ Hall Park tennis courts	7,000	1		7,000
R	E	Purchase tow-behind tiller for park ball fields	5,000	1		5,000
R	E	50% of cost to replace 2000 3/4 ton V8 pickup for use in Storm Drains (pond maintenance and citywide inlet maintenance). Share cost with Fund 651.	13,000	1		13,000
N	O	Grant from Cal Recycle Tire Derived Product Grant Program - Rubberized Mulch	118,000	1		118,000
R	B	Carpet replacement for Admin area, EOC/Training Room, Dayroom, etc.	20,000	1		20,000
R	B	Slurry fire station parking lot	15,000	1		15,000
R	E	Portable public address system	2,000	1		2,000
R	B	Purchase exterior paint for SMUC building	1,000	1		1,000
R	V	Ford F250 truck to replace 1999 Dodge Ram (previously surplus vehicle)	31,000	1		31,000
R	V	Confined space equipment, including winch, tripod/ boom assembly, harnesses, ropes, pulleys and other miscellaneous equipment to replace existing 10-year old equipment-safety issue	6,700	1		6,700
N	E	Portable Radios	800	5		4,000
N	E	Body-worn video cameras	200	28		5,600
N	E	Mobile Data Computers	2,000	10		20,000
N	E	Desktop PC's	1,000	5		5,000
R	F	Chairs	150	6		900
N	B	Proximity Card Security System	10,000	1		10,000
R	E	50% of cost to replace 2000 3/4 ton V8 pickup for use in Storm Drains (pond maintenance and citywide inlet maintenance). Share cost with General Fund Public Works Dept. 153	13,000	1		13,000
<b>REQUESTED/UNFUNDED CAPITAL</b>						
		Fire – Front line Engine	525,000	1	525,000	
		Staff lockers Fire Dorm Room	13,000	1	13,000	
		EOC-Tables & Chairs	17,000	1	17,000	
		SMUC-New Roof	80,000	1	80,000	
		Vehicle Equipment Lift-Parks	10,000	1	10,000	
		Sewer – F250 truck (1 funded, 1 unfunded)	31,000	1	31,000	
					-	
					-	
General Fund Total					-	247,000
Other Funds Total					645,000	96,200
<b>Grand Total Funded Capital</b>						<b>343,200</b>

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



# Future Financial Forecasting: 5-Yr Projections

*This page intentionally left blank.*





# Future Financial Forecasting

The City of Dixon has been focusing on the financial well being of the community, and in doing so has completed a five-year forecast for the City's General Fund. The purpose of a financial forecast is to provide a long-term view of the revenues and expenditures for the General Fund. The information provided in this section will enable the City Council to evaluate the impact of policy choices on the long-term fiscal health of the City.

The City Council can change the City's long-term financial outlook based upon actions taken or policies enacted. The five-year forecast will enable the City Council to act more strategically and to understand the impact of its decisions.

The City Council is often faced with making decisions that have long-term fiscal impacts. These decisions include but are not limited to the following:

- Long-term consequences of employee pay and benefit policies
- Long-term financial responsibilities for increased City maintained Lighting and Landscaping districts
- Financial implications of growth policies adopted by the City Council
- Long-term consequences of debt service obligations

## General Fund Forecasting Assumptions –

### Revenues

Property Taxes have been estimated with a decrease for the 2012-13 budget year. Previous forecasts had anticipated new construction, and those efforts have been modest as the economy continues its recovery. Only 1.5% increases have been added for 2014 and 2015, with a 2% factor in future years.

The Sales Tax estimates are trending upward with information from our sales tax consultant the HdL Companies indicating that most major industry groups were up. The categories of autos and transportation, business and industry and fuel and services stations saw double-digit increases. Fuel prices are not expected to decrease, and sales taxes are projected to increase each period in the five-year forecast.

The Motor Vehicle Tax category only includes the portion that is received as part of property tax payments. The Vehicle License Fee has been eliminated by the State. Increases are commensurate with factors projected for the property tax category.

Franchise Fees have been lower than projected budget amounts, and any increases expected would be modest at 1.5% level in 2013-14 and 2014-15. Thereafter, an increase by 2% per year has been projected.

Transient Occupancy Taxes have remained flat and are comparable to levels seen ten years ago. A modest growth factor of 2% has been projected across future years.

All Other Taxes, which include Property Transfer Taxes, Public Safety Sales Taxes and Business Licenses, are expected to remain stable. Thereafter they are estimated to increase by 2% per year.

Admin Fees and Transfers represent recovery of costs for work performed by staff charged to the General Fund and overhead charged through the cost allocation plan. Admin fees are recovery of costs based upon the hourly rate including overhead of work performed by staff funded by the General Fund on specific Planning and Capital Improvement projects, Lighting and Landscaping and Community Services Districts and for work performed by the Economic Development and Transit staff. This category also includes recovery of cost allocated to Dixon Solano Water Agency, which is a legally separate agency and has a separate budget.

Charges for services for various city activities such as police and fire are projected to be higher than budgeted in 2011-12. It is unknown if this trend will continue, and 2% growth rates have been factored in future years.

### **Expenditures**

The estimate for Salary/Benefits was revised to reflect the most current information available as of April 2012. The FY 2011-12 estimate is based upon the already agreed upon MOU decreases. Only known MOU changes approved by the City Council and the respective bargaining groups have been incorporated into the budget. Due to the change in economic assumptions adopted by PERS in 2012, information has been provided to contracting agencies of the anticipated rate impact. These increases will begin in FY 2013-14 and will not be known until later in the year when the City receives updated actuarial reports from PERS. Increases have been included beginning in FY 2013-14 through FY 2016-17.

Any one-time operating expenses proposed in FY 2012-13 have been eliminated in future years. This would include items such as the General Election, a one-time study and separation pay in the Police Department. Overall, a modest 1.5% factor has been used for FY 2013-14 and FY 2014-15, with a 2% factor utilized in future years.

**CITY OF DIXON GENERAL FUND FIVE YEAR PROJECTION**  
**Fiscal Year 2012-13**

Description	Actual 2010-11	Budgeted 2011-12	Year End Estimates	Adopted 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17
Property Taxes	2,709,592	2,701,348	2,724,904	2,796,627	2,838,576	2,881,155	2,938,778	2,997,554
Sales Taxes	4,415,260	4,558,000	4,695,120	4,999,000	5,098,980	5,200,960	5,330,984	5,490,913
Motor Vehicle In Lieu Taxes	1,347,214	1,330,534	1,246,320	1,237,200	1,255,758	1,274,594	1,300,086	1,326,088
Franchise Fees	505,876	518,000	493,644	500,020	507,520	515,133	525,436	535,944
Transient Occupancy Taxes	170,327	180,000	174,219	127,500	130,050	132,651	135,304	138,010
All Other Taxes	183,792	187,000	193,789	193,664	197,537	201,488	205,517	209,628
Admin Fees	465,500	528,371	357,129	368,479	375,849	383,366	391,033	398,854
Charges for Svcs/ Permits/Fees	950,215	1,001,000	1,080,016	1,053,102	1,074,164	1,095,647	1,117,560	1,139,911
Grants	344,348	658,844	692,623	426,870	426,870	426,870	426,870	426,870
Interest Income	72,186	60,000	50,972	50,972	38,767	32,342	14,823	(16,675)
All Other Revenues	116,364	256,980	155,222	152,190	152,190	152,190	152,190	152,190
Total Revenues	11,280,674	11,980,077	11,863,957	11,905,624	12,096,261	12,296,396	12,538,581	12,799,287
Transfers-In	1,113,250	1,324,830	1,241,093	1,003,984	1,019,044	1,019,044	1,034,329	1,049,844
Total Revenues & Transfers	<b>\$ 12,393,924</b>	<b>\$ 13,304,907</b>	<b>\$ 13,105,050</b>	<b>\$ 12,909,608</b>	<b>\$ 13,115,305</b>	<b>\$ 13,315,439</b>	<b>\$ 13,572,911</b>	<b>\$ 13,849,131</b>
Expenditures								
Salary/Benefits		10,177,603	9,755,515	10,026,605	10,323,504	10,478,357	10,687,924	10,824,772
Operating Expenses		2,613,440	3,147,737	2,572,029	2,533,609	2,571,614	2,623,046	2,675,507
Capital		496,041		129,000	(42,630)	(43,269)	(44,135)	(45,018)
Transfers		204,136	204,136	151,705	514,981	892,706	1,356,023	1,828,144
Total Expenditures & Transfers	<b>13,032,343</b>	<b>13,491,220</b>	<b>13,107,388</b>	<b>12,879,339</b>	<b>13,329,464</b>	<b>13,899,406</b>	<b>14,622,858</b>	<b>15,283,405</b>
Variance Revenue vs Expense	<b>(638,419)</b>	<b>(186,313)</b>	<b>(2,338)</b>	<b>30,268</b>	<b>(214,160)</b>	<b>(583,967)</b>	<b>(1,049,947)</b>	<b>(1,434,274)</b>
Beginning Fund Balance	1,902,714	1,264,295	1,264,295	1,261,957	1,292,226	1,078,066	494,099	(555,848)
Adjustments to Fund Balance								
Ending Fund Balance	1,264,295	1,077,982	1,261,957	1,292,226	1,078,066	494,099	(555,848)	(1,990,123)
Ending Reserve (ExcTransfers)	<b>9.70%</b>	<b>8.11%</b>	<b>9.78%</b>	<b>10.15%</b>	<b>8.41%</b>	<b>3.80%</b>	<b>-4.19%</b>	<b>-14.79%</b>

**ASSUMPTIONS:** FY 2013-14 PERS Rate Impact due to Economic Assumption criteria change; FY 2013-14 and beyond assumes General Fund transfer toward lease revenue bond debt service

*This page intentionally left blank.*





## City Council Goals

# City of Dixon Council Goals – FY2011-12

- As established in Resolution 11-035 dated March 22nd, 2011

## Goals Summary:

- **Protect and Maintain Fiscal Sustainability**
  - Financial Plan for Declining Economy
  - Developing Budget Balance Plan
  - Retirement Options
  - Reduce the Cost of Employees
  - Outsourcing or Contracting for Services
  - Regionalize Services
  - Consolidating Service Levels / Departments
- **Provide Public Services at a High Level**
  - Contracting Out/Shared Services with Other Agencies
  - Provide Shared Services to/for Other Agencies
  - Continue to Work on Issues Related to Disabled Community and Seniors
- **Promote Economic Development for Dixon**
  - Economic Development Plan
  - Enhance Economic Development
  - Enhance Infrastructure to Aid Economic Development
  - Developing Partnership with UC Davis

RESOLUTION NO. 11-035

RESOLUTION ADOPTING COUNCIL GOALS FOR FISCAL YEAR 2011-2012

**WHEREAS**, the City Council has determined that effective community leadership requires a clear statement of goals for the City of Dixon; and

**WHEREAS**, effective leadership of the City's workforce requires a clear statement of goals; and

**WHEREAS**, effective allocation of community resources requires a clear statement of goals; and

**WHEREAS**, the Council held a public goal setting workshop involving representatives of the City's operational departments and the public on March 12, 2011; and

**WHEREAS**, as the result of that workshop, the following consensus goals were drafted:


1. Protect and Maintain Fiscal Sustainability
2. Provide Public Services at a High Level
3. Promote Economic Development for Dixon; and

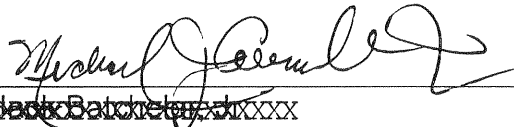
**NOW, THEREFORE BE IT RESOLVED**, that the City Council Goals for Fiscal Year 2011-12 are hereby approved as reflected on the attached Exhibit A.

PASSED AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DIXON ON THE 22<sup>nd</sup> DAY OF MARCH, 2011, BY THE FOLLOWING VOTE:

AYES: Besneatte, Bogue, Ceremello  
NOES: None  
ABSTAIN: None  
ABSENT: Fuller, Batchelor

ATTEST:

  
\_\_\_\_\_  
Steve Johnson  
Acting City Clerk

  
\_\_\_\_\_  
~~Jack Batchelor~~ XXXX  
VICE Mayor

**FISCAL**

---

***Protect and Maintain Fiscal Sustainability***

- Financial Plan for Declining Economy
- Developing Budget Balance Plan
- Retirement Options
- Reduce the Cost of Employees
- Outsourcing or Contracting for Services
  - Regionalize Services*
  - Consolidating Service Levels/Departments*

**PUBLIC SERVICES (Police/Fire/Public Works)**

---

***Provide Public Services at High Level***

- Contracting Out/Shared Services with Other Agencies
- Provide Shared Services to/or Other Agencies
- Continue to Work on Issues Related to Disabled Community and Seniors

**ECONOMIC DEVELOPMENT**

---

***Promote Economic Development for Dixon***

- Economic Development Plan
- Enhance Economic Development
- Enhance Infrastructure to Aid Economic Development
  - Plan to Put Infrastructure at Highway to Incorporate Milk Farm*
  - Incorporating Green Technology Infrastructure*
- Developing Partnership with UC Davis

**POLICY**

---

- Review Measure B
- 2 yr Goals Desirable
- Maintain General Fund Reserves (10% Desirable)
- Setup Infrastructure Reserve

**RESOLUTION NO.:** 11-035  
**DATE:** MAR 22 2011





## Budget Process / Calendar



## Budget Practices and Policies

*This page intentionally left blank.*



# 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 *Finance and Technology Director* 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 Finance and Technology Director 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 and June 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 PREPARATION CALENDAR (ALL FUNDS)  
FY 2013**

Finance Estimates Labor Costs for FY2013	January 31, 2012
Gen Fund Revenues for FY2013	January 31, 2012
CM Discusses Budget Plans in Staff Meeting/Q & A Session on budget preparation for staff involved in budget preparation	February 14, 2012
Finance distributes budget forms; fund balance estimates (all funds) and updated printouts of actual year to date Revenues & Expenditures	February 17, 2012
Mid Year Review discussed by City Council	February 28, 2012
Department Budgets Due to Finance	March 14, 2012
CM Receives Department Budgets from Finance	March 28, 2012
CM/Finance Director Department Head Meetings to review requests	April 2-16, 2012
Finance works with CM to prepare Preliminary Budget	April 16-30, 2012
Preliminary Budget Released & (all funds incl. CIP) to City Council Gann Limit released for Public Review	May 10, 2012
Preliminary Budget Reviewed by City Council	May 10-24, 2012
Budget Workshop(s)	May 24, 2012 May 30, 2012
CM and budget staff prepares the Budget Resolution	June 8, 2012
Public Hearing Gann Limit and Adoption of FY2013 Budgets	June 12, 2012

# **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 adopted Resolution 12-087 on June 26, 2012 approving the 2012-13 Investment Policy.

## **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 Wastewater Enterprise Fund 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 Wastewater Fund is divided into four funds for budgetary purposes. Development impact-fee funds shall be treated separately. The 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 between 5% and 15% is maintained.

## **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.



# Organization Chart

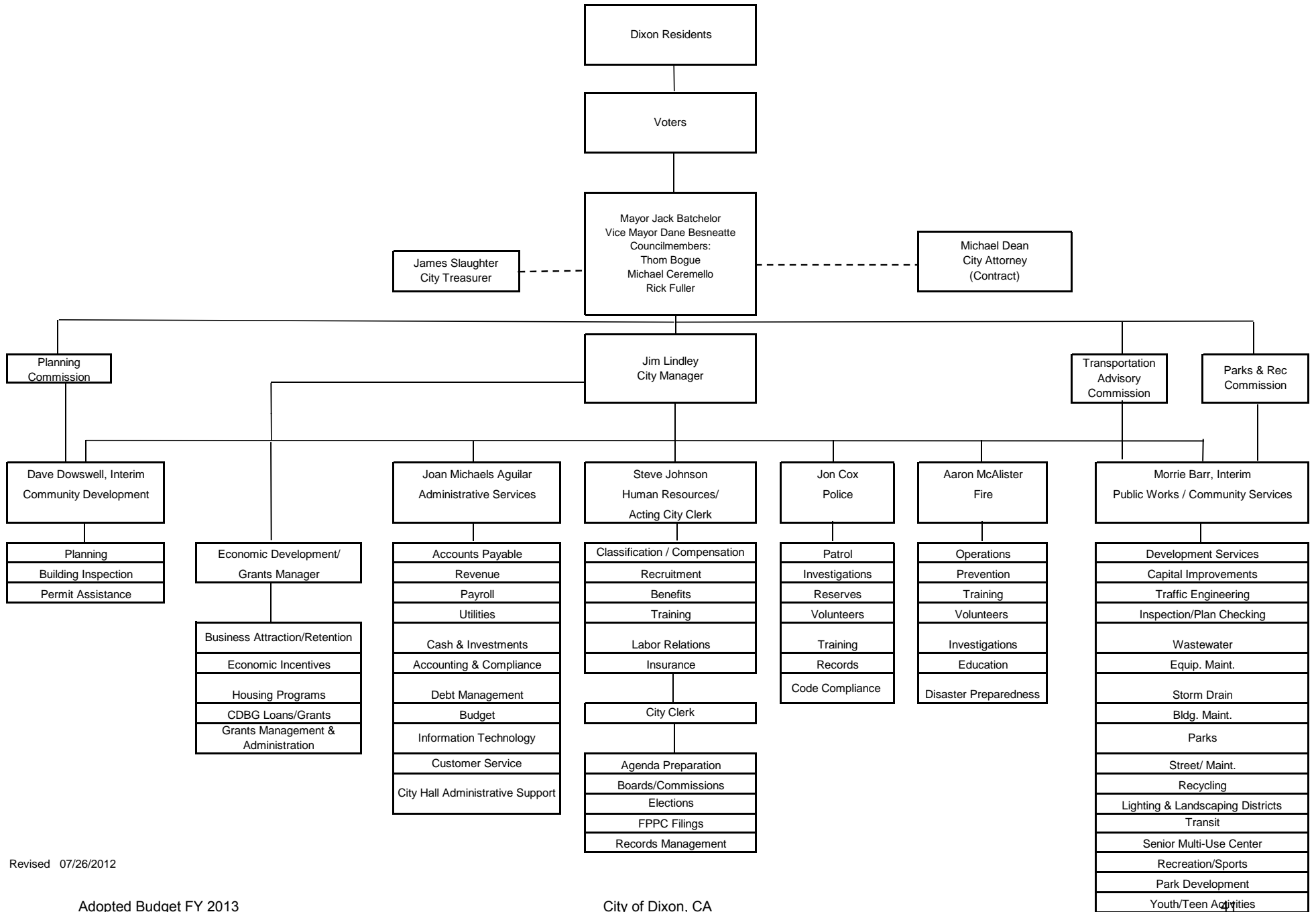


# Staffing Chart

*This page intentionally left blank.*



# Adopted City of Dixon Organization Chart



Revised 07/26/2012

## FULL AND PERMANENT PART TIME CITY STAFFING

DEPARTMENT	FISCAL YEAR									
	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13
City Manager <sup>1</sup>	1	1	1	1	1	1	1	1	1	2
City Clerk <sup>2</sup>	4.6	4.6	4.75	4.75	4.75	4.75	4.75	4	0	0
Administrative Services <sup>2</sup>	5.3	6.3	6.3	5.66	6.5	5.84	5.84	4.84	9.09	9.75
Human Resources/City Clerk <sup>2</sup>	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	2.75	2.75
Information Technology <sup>2</sup>				1	1	1	1	1	0	0
Economic Development <sup>1</sup>	1	1	1	1	1	1	1	1	1	0
Community Development	2.63	3	4	4	4	3	2.75	2.75	3	2.4
Building	2	2	3	3	3	2	1.25	1.25	0	0
Engineering	9	9	10	10	10	10	6.5	5.5	5.5	5.5
Public Works O&M <sup>3</sup>	2.4	2.6	2.6	2.6	2.6	1.6	1	1.05	0	0
Garage	1	1	1	1	1	1	1	0	0	0
Parks Maintenance	8	9	9	9	9.8	8	8	8.5	9	7.5
Street Maintenance	5	5	5	5	5	5	5	3	4.5	4
Storm Drain Maintenance	2	2	2	2	2	2	2	1	0	0
Building Maintenance	2	2	2	2	2	2	1.5	0.25	0	0
Landscape/Lighting <sup>4</sup>								2	2	1
Police <sup>5</sup>	27	28.5	32	32	32	31.5	29.5	29	30	30
Fire <sup>6</sup>	20.75	20.75	23.75	23.88	23	23	22	22	21	21
Code Compliance					1	1	1	1	0	0
Recreation	2.4	2.4	3.4	3.4	3.4	3.4	3.4	2.35	1.4	1.4
Senior Center	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Sewer	5	5.3	5.3	5.36	6.5	6.67	8.17	7.17	7.17	6.50
Transit	5.9	6.34	7.09	7.09	7.68	7.68	6.19	6.78	6.21	6.19
<b>TOTAL:</b>	<b>109.3</b>	<b>114.14</b>	<b>125.54</b>	<b>126.085</b>	<b>129.58</b>	<b>123.79</b>	<b>115.20</b>	<b>107.79</b>	<b>104.21</b>	<b>100.59</b>

<sup>1</sup> In FY2013, Grant Manager position added to City Manager Department and Economic Development staff was eliminated.

<sup>2</sup> 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.

<sup>3</sup> Due to budgetary restrictions and organizational changes, there were changes to all Public Works departments in FY11/12

<sup>4</sup> Two FTE streets personnel assigned to Landscape/Lighting FY 2010/2011

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

<sup>6</sup> The Fire Department is budgeted for 12 volunteer positions, not included in the above table.



# 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 Vacaville–Dixon Greenbelt 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 the Economic Development, Community Development, Building Inspection and Engineering department budgets. Community Services includes the Public Works Operations and Maintenance, Storm Drain and the 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. 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.



Over the past three years, the Recreation Fund budget has greatly expanded with the addition of the youth basketball and adult soccer leagues. With the renovated flooring in the Jim Stevens Arena, the City now runs both adult and youth arena-soccer leagues year round.

The remainder of the budget is very similar to last year with resources budgeted for a variety of recreational classes, day camp and teen activities. In FY 2012-13, this fund would be managed by the Public Works Department.

**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 with The last transfer of \$300,000 was made in FY 2005-06. 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 with a \$50,000 transfer for future infrastructure projects.

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

**SUMMARY OF FY 2012 PROJECTED RESOURCES AND APPROPRIATIONS**

<b>ESTIMATED BEGINNING FUND BALANCE JULY 2011</b>	<b>1,264,295</b>	<b>1,264,295</b>
<b>ESTIMATES FY2012</b>	<b><u>Budgeted*</u></b>	<b><u>Projected Year-End</u></b>
ESTIMATED REVENUE	11,966,077	11,863,957
TRANSFERS IN	1,324,830	1,241,093
ESTIMATED REVENUE AND TRANSFERS	<u>13,290,907</u>	<u>13,105,050</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	14,555,202	14,369,346
TOTAL APPROPRIATIONS	13,553,697	12,903,252
TRANSFERS OUT	204,136	204,136
TOTAL APPROPRIATIONS & TRANSFERS	<u>13,757,833</u>	<u>13,107,388</u>
<b>ESTIMATED FUND BALANCE JUNE 2012</b>	<b>797,370</b>	<b>1,261,958</b>
Budget Reserve (%)	5.88%	9.78%

**SUMMARY OF FY 2013 PROJECTED RESOURCES AND APPROPRIATIONS**

<b>ESTIMATED BEGINNING FUND BALANCE JULY 2012</b>		<b>1,261,958</b>
<b>ADOPTED FY2013</b>		<b><u>Adopted</u></b>
ESTIMATED REVENUE		11,905,624
TRANSFERS IN		1,003,984
ESTIMATED REVENUE AND TRANSFERS		<u>12,909,608</u>
TOTAL ESTIMATED AVAILABLE RESOURCES		14,171,565
TOTAL APPROPRIATIONS		12,480,634
TRANSFERS OUT		151,705
CAPITAL OUTLAY		247,000
TOTAL APPROPRIATIONS/TRANSFERS		<u>12,879,339</u>
<b>ESTIMATED FUND BALANCE JUNE 2013</b>		<b>1,292,226</b>
Budget Reserve (%)		10.15%

\*FY2012 Budgeted amount reflects the original adopted budget plus any adopted budget amendments as of April 30, 2012.

**CITY OF DIXON  
GENERAL FUND BUDGET SUMMARY (Fund 100)**

**FY 2012**

**FY 2013**

<u>DEPARTMENT</u>		<u>SALARY AND</u>	<u>OPERATING</u>	<u>ESTIMATED</u>	<u>DEPARTMENT</u>		<u>SALARY AND</u>	<u>OPERATING</u>	<u>ADOPTED</u>
		<u>BENEFITS</u>	<u>EXPENSES</u>	<u>PROJECTIONS</u>			<u>BENEFITS</u>	<u>EXPENSES</u>	<u>BUDGET</u>
000	Non Departmental	-	204,136	204,136	000	Non Departmental	-	305,605	305,605
111	City Council	25,229	40,700	65,929	111	City Council	32,770	51,187	83,957
112	City Manager	58,974	27,118	86,092	112	City Manager	264,008	28,260	292,268
114	Administrative Services	766,102	225,850	991,952	114	Administrative Services	837,359	192,800	1,030,159
115	Human Resources/City Clerk	337,787	86,416	424,203	115	Human Resources/City Clerk	317,679	158,685	476,364
118	City Attorney	-	199,229	199,229	118	City Attorney	-	165,500	165,500
119	Insurance	-	242,315	242,315	119	Insurance	-	266,500	266,500
131	Economic Development	188,288	21,454	209,742	131	Economic Development	-	-	-
132	Community Development	340,157	10,080	350,237	132	Community Development	369,446	10,650	380,096
143	Engineering	551,991	178,515	730,506	143	Engineering	669,070	31,280	700,350
152	PW Parks Maintenance	718,797	383,640	1,102,437	152	PW Parks Maintenance	681,526	355,860	1,037,386
153	PW Street Maintenance	358,996	290,063	649,059	153	PW Street Maintenance	362,071	307,820	669,891
161	Police	3,364,049	534,270	3,898,319	161	Police	3,335,244	545,850	3,881,094
166	Fire	2,742,348	851,701	3,594,049	166	Fire	2,838,794	382,850	3,221,644
171	Recreation	226,399	33,809	260,208	171	Recreation	244,877	30,827	275,704
172	S/MUC	76,398	22,576	98,974	172	S/MUC	73,760	19,060	92,820
<b>TOTALS</b>		<u>9,755,515</u>	<u>3,351,873</u>	<u>13,107,388</u>			<u>10,026,605</u>	<u>2,852,734</u>	<u>12,879,339</u>

## City of Dixon Budget FY2013

### 000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
100-000-401100-0000	Homeowner's Exemption	38,125	38,531	38,163	36,640	37,000
100-000-401200-0000	Secured Property Taxes	2,036,102	2,502,550	2,477,950	2,524,124	2,591,737
100-000-401300-0000	Supplemental Taxes	1,279	19,228	27,113	4,112	8,210
100-000-401400-0000	Unsecured Property Taxes	169,726	149,283	158,122	160,028	159,680
100-000-411300-0000	Sales & Use Tax	3,312,104	3,355,426	3,458,158	3,670,776	3,778,000
100-000-411350-0000	Sales Tax in Lieu -Triple Flip	1,154,392	1,059,834	1,099,842	1,024,344	1,221,000
100-000-411200-0000	Motor Vehicle in-Lieu Tax	51,880	81,680	65,000	9,120	-
100-000-411250-0000	VLF/ERAF Swap	1,285,502	1,265,534	1,265,534	1,237,200	1,237,200
100-000-415200-0000	Franchise Tax - Cable TV	79,305	82,242	78,000	79,711	80,000
100-000-415300-0000	Franchise Tax - PGE	119,036	122,091	130,000	118,383	119,840
100-000-415400-0000	Franchise Tax - Refuse	303,457	301,543	310,000	295,550	300,180
100-000-415600-0000	Transient Occupancy Tax	156,509	170,327	180,000	174,219	127,500
100-000-401500-0000	Property Transfer Tax	49,110	44,555	50,000	47,919	47,195
100-000-411400-0000	Sales Tax - Public Safety	60,633	65,090	60,000	65,869	69,249
100-000-415100-0000	Business Licenses	52,707	56,007	-	-	-
100-000-415100-9000	Business License - New	24,816	18,140	77,000	80,000	77,220
100-000-420100-0000	Admin Fees - Recreation	12,078	725	-	-	-
100-000-420200-0000	Admin Fees - City Management	72,218	52,428	119,251	32,987	32,987
100-000-420300-0000	Admin Fees - Finance	151,744	98,088	120,000	98,088	105,492
100-000-420400-0000	Admin Fees - Public Works	486,762	314,259	289,120	226,054	230,000
100-000-421000-0000	Arena Use	2,617	3,561	2,500	3,209	3,130
100-000-421100-0000	Athletic Field Use	14,381	7,101	11,000	8,488	9,990
100-000-421200-0000	Bicycle Permits	52	72	100	100	100
100-000-421300-0000	Building Permits	74,303	73,934	85,000	120,316	89,520
100-000-428400-0000	Dog License	-	31,451	32,000	23,410	25,000
100-000-428500-0000	Encroachment Inspection Fee	15,603	7,096	7,500	6,540	9,750
100-000-428600-0000	Fire Contract Service Fee	386,324	406,148	490,000	510,866	491,479
100-000-428700-0000	Fire Dept Fees	25,261	22,238	10,000	30,588	26,030
100-000-428750-0000	Fire Dept Fees-Training	2,625	40,040	12,500	12,500	18,390
100-000-428800-0000	Fire Dept Permits	9,229	9,161	9,500	7,500	8,630
100-000-428801-0000	Fireworks stand fees	-	1,700	-	1,700	1,700
100-000-428900-0000	Fire Extrication Fees	-	986	-	1,289	1,140
100-000-429000-0000	Garage Sale Permits	3,218	2,731	3,000	2,287	2,750
100-000-429200-3002	Misc. Fees - Grillin & Chillin	-	4,835	-	-	-
100-000-429300-0000	Misdemeanor Fines	929	1,422	2,000	9,000	4,000
100-000-429700-0000	Other Permits	6,325	6,233	5,000	6,000	7,800
100-000-429900-0000	Parking Fines	3,255	3,962	3,500	2,700	3,310
100-000-433100-0000	Plan Check Fee	42,398	31,076	40,000	49,046	40,840
100-000-433200-0000	Plan Check Fee - Engineering	500	10,658	10,000	5,000	5,390
100-000-433300-0000	Planning & Zoning Charges	23,645	25,442	25,000	13,600	19,900
100-000-433350-0000	Planning - Reimburse Agreement	-	(3,000)	-	-	-
100-000-433400-0000	Police Dance Security Fee	3,195	2,925	3,000	8,000	5,000

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
100-000-433500-0000	Police Dept Fees	20,343	15,056	20,000	11,000	15,470
100-000-434000-0000	Rental Reservations	6,999	7,192	7,000	8,500	7,560
100-000-434100-0000	Rental - S/MUC	16,540	25,713	18,500	25,500	25,610
100-000-436000-0000	State Highway Maintenance	-	13,125	-	10,500	10,500
100-000-436100-0000	Std Plans/Specs/Publications	105	35	400	200	110
100-000-436300-0000	Swim Team Dolphins	6,770	7,524	7,500	7,500	7,260
100-000-436400-0000	Swimming - Lap Swim	5,087	4,618	4,000	5,700	5,140
100-000-436500-0000	Swimming Instructions	16,517	20,627	13,000	17,000	18,050
100-000-436600-0000	Swimming Pool Admissions	11,370	13,361	13,000	15,300	13,340
100-000-436700-0000	Swimming Pool Rentals	5,640	7,517	5,000	9,000	7,390
100-000-439100-0000	Weed & Pest Control	-	400	5,000	-	500
100-000-439100-3001	Weed & Pest - Abatement	557	545	-	-	-
100-000-460100-0000	Abandoned Vehicle Program	1,986	1,755	1,000	3,900	2,550
100-000-460400-0000	Copies	3,642	2,047	1,000	1,400	2,360
100-000-460500-0000	Donations	3,700	1,063	11,000	23,000	32,043
100-000-460600-0000	Emergency Cost Recovery Prog	40,099	-	25,000	-	13,370
100-000-460700-0000	EMS Fire Project	91,250	139,865	118,000	119,378	118,000
100-000-460900-0000	Grant Funds - Police	17,426	1,295	90,000	178,779	135,720
100-000-460900-1002	Grant Funds - Police/Avoid 10	-	4,250	-	-	-
100-000-460900-1003	Grant Funds - Police/JAG	32,243	(863)	-	-	-
100-000-460900-1004	Grant Funds - Police/CHRP	26,387	52,707	-	-	-
100-000-460900-1005	Grant Funds - Police/SolNET	-	94,930	-	-	-
100-000-460910-0000	Grant Funds - ATOD	88,893	82,385	77,744	77,744	72,000
100-000-461000-0000	Grant Funds - PW	121,911	102,561	108,713	113,713	159,150
100-000-461115-1102	Grant Funds - FEMA 2012	-	-	320,987	320,987	-
100-000-461120-1101	Grant - Vol. Fire Assist (VFA)	-	7,083	-	-	-
100-000-461499-0000	Grant Funds - Other	11,700	-	61,400	1,400	60,000
100-000-461600-0000	Interest Earned	63,854	59,685	60,000	50,972	50,972
100-000-461500-0000	Insurance Settlement	3,571	12,549	5,000	4,000	4,000
100-000-461700-0000	Lease Revenue	19,839	21,527	18,980	24,000	24,000
100-000-461800-0000	Miscellaneous Income	741	4,730	25,000	2,000	2,490
100-000-462050-0000	DUSD Reimbursements	-	-	-	1,954	1,900
100-000-462050-3003	DUSD Reimbursements - Meetings	-	983	-	-	-
100-000-462100-0000	POST Reimbursement	14,491	10,493	15,000	7,870	7,500
100-000-462600-0000	Sale of Property	33,795	-	10,000	8,505	5,700
100-000-462700-0000	SB-90 Reimbursements	6,466	24,622	50,000	6,848	6,500
100-000-462815-0000	Donations - Police	1,000	-	-	-	-
100-000-462900-0000	Solnet Revenue	90,000	-	-	-	-
100-000-463100-0000	Worker's Comp Refund	124,855	41,360	125,000	100,000	100,000
100-000-469900-0000	Other Income	8,643	100	8,000	45	100
100-000-470100-0000	Unrealized Gain on Investments	5,635	-	-	-	-
<b>FUND REVENUE</b>		<b>11,133,400</b>	<b>11,268,174</b>	<b>11,980,077</b>	<b>11,863,957</b>	<b>11,905,624</b>

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
100-000-490300-0000	Transfer from Recreation	5,465	5,301	55,418	37,780	16,388
100-000-491100-0000	Transfer from Sewer O & M	223,523	170,000	200,000	200,000	275,040
100-000-491700-0000	Transfer from Transit O & M	59,698	54,583	54,583	54,583	73,146
100-000-491750-0000	Transfer from Cap Projs	40,697	44,874	44,874	44,874	11,866
100-000-492600-0000	Transfer from Successor Agency	197,707	197,776	191,775	191,775	250,000
100-000-492700-0000	Transfer from Redev Housing	170,690	165,571	30,000	-	-
100-000-492800-0000	Transfer from Gas Tax	327,304	317,485	317,485	317,485	317,485
100-000-492900-0000	Transfer from Traffic Safety	6,490	6,297	6,297	6,297	665
100-000-493200-0000	Transfer from Fund 570 CDBG	3,071	2,978	2,978	2,978	459
100-000-496100-0000	Transfer from WA Street	-	8,654	8,654	8,654	89
100-000-496200-0000	Transfer from NFSAD	20,422	19,811	19,811	19,811	98
100-000-497300-0000	Transfer from Equip Replace	626,473	47,327	192,762	166,663	57,000
100-000-497500-0000	Transfer from Building Res.	558	60,000	188,683	178,683	53
100-000-497600-0000	Transfer from CFD	11,510	11,510	11,510	11,510	1,695
<b>TRANSFERS IN</b>		<b>1,693,608</b>	<b>1,106,167</b>	<b>1,324,830</b>	<b>1,241,093</b>	<b>1,003,984</b>
100-000-522400-0000	Consultants - Professional	-	-	50,000	-	51,900
100-000-529400-0000	Lease purchase – Solar	-	-	-	-	90,000
100-000-537500-0000	Pool Car Fuel	-	-	-	-	11,000
100-000-538000-0000	Pool Car Maintenance	-	-	-	-	1,000
<b>DEPT EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>153,900</b>
100-000-590300-0000	Transfer to L&L	34,607	174,586	154,136	154,136	85,901
100-000-590451-0000	Transfer to Core Area Drainage	-	15,000	-	-	-
100-000-590831-0000	Tsfr to Infrastructure Reserve	-	-	50,000	50,000	50,000
100-000-591655-0000	Transfer to CFD (655)	10,108	-	-	-	15,805
<b>TRANSFERS OUT</b>		<b>44,715</b>	<b>189,586</b>	<b>204,136</b>	<b>204,136</b>	<b>151,705</b>
<b>TOTAL FUND REVENUE</b>		<b>12,827,008</b>	<b>12,374,341</b>	<b>13,304,907</b>	<b>13,105,050</b>	<b>12,909,608</b>
<b>TOTAL DEPT EXPENDITURES/TRANSFERS</b>		<b>44,715</b>	<b>189,586</b>	<b>254,136</b>	<b>204,136</b>	<b>305,605</b>
<b>VARIANCE</b>		<b>12,782,293</b>	<b>12,184,755</b>	<b>13,050,771</b>	<b>12,900,914</b>	<b>12,604,002</b>

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 000  
Department Name: Non-Departmental

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
522400	50,000	-	51,900	Consultants - Professional: \$27,900 - Accessibility Design Associates; \$12,000 - ADA Transition Plan; \$12,000 - Local Hazard Mitigation
529400	-	-	90,000	Solar Panel Lease Payments
537500	-	-	11,000	Pool Car Fuel
538000	-	-	1,000	Pool Car Maintenance
Total	50,000	-	153,900	

# 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. In proposals designed 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, Jr.	Mayor	2008-2012
Dane Besneatte	Vice-Mayor	2010-2014
Thom Bogue	Councilmember	2010-2014
Michael Ceremello	Councilmember	2008-2012
Rick Fuller	Councilmember	2008-2012





*City of Dixon Budget FY2013*  
**111 - CITY COUNCIL**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
100-111-511100-0000	Salaries/Wages PT	16,840	19,650	21,600	19,670	18,250
100-111-511170-0000	Commissions/Committees	4,145	3,200	11,520	3,108	11,520
100-111-512100-0000	Medicare	1,871	1,748	2,534	1,762	2,277
100-111-512600-0000	Worker's Comp Insurance	607	572	804	689	722
100-111-521800-0000	Communications	-	-	-	-	2,500
100-111-524200-0000	Dues/Subscriptions	17,742	32,093	32,117	31,700	37,187
100-111-530200-0000	Meetings/Seminars	2,611	2,184	1,500	1,500	2,000
100-111-531600-0000	Office Supplies	-	295	5,000	-	-
100-111-535550-0000	Special Events	-	286	-	-	-
100-111-535600-0000	Special Supplies	1,337	4,485	600	2,500	500
100-111-535650-0000	Subsidies to Comm Groups	7,500	6,500	4,000	5,000	5,000
100-111-535750-0000	Training	-	540	1,500	-	4,000
<b>TOTAL DEPT EXPENDITURES</b>		<b>52,653</b>	<b>71,552</b>	<b>81,174</b>	<b>65,929</b>	<b>83,957</b>

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

GENERAL FUND 100  
 DEPT. 111  
 CITY COUNCIL

Title	Full Time Equiv. Pay 511000	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
Mayor	3,650	279	-	89	4,018
Councilmember	3,650	279	-	89	4,018
Councilmember	3,650	279	-	89	4,018
Councilmember	3,650	279	-	89	4,018
Councilmember	3,650	279	-	89	4,018
Planning Commission	4,200	321	-	102	4,623
Parks & Recreation Commission	4,200	321	-	102	4,623
Transportation Commission	2,100	161	-	51	2,312
Treasurer	1,020	78	-	25	1,123
<b>GRAND TOTAL:</b>	<b>29,770</b>	<b>2,277</b>	<b>-</b>	<b>722</b>	<b>32,770</b>

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 111  
Department Name: CITY COUNCIL

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
521800	-	-	2,500	Communications - iPad monthly access and insurance
524200	32,117	31,700	37,187	League dues \$6,350; League( No. Bay) \$150; Treas. Assoc. \$155; Travis RAFC \$300, Solano Water Authority \$3,000; LAFCO \$9,638; ABAG \$3,694; TCC \$1,000; Granicus subscription maintenance, \$675/month; Granicus Open Platform \$400/month
530200	1,500	1,500	2,000	Miscellaneous Meetings/Travel
531600	5,000	-	-	Misc. Office Supplies
535600	600	2,500	500	Name plaques, publications
535650	4,000	5,000	5,000	Community Subsidy Funding (Grillin' & Chillin' staff time)
535750	1,500	-	4,000	Misc. Seminars or Council Training ; \$3,000 for Planning Commission training
Total	44,717	40,700	51,187	

# 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.

The Fiscal Year 2012-13 budget includes the transfer of the Economic Development Dept. 131 staff and operating expenses combined with the City Manager departmental budget. As part of the re-organization, a re-classification of the Economic Development Director to Economic Development/Grants Coordinator has been included in staffing.

## 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 – 2012 - Department Accomplishments**

- Hired permanent Director of Finance and Technology.
- Evaluate organizational issues to deliver high-quality public services.

### **Budget Year - 2013 - Department Work Plan/Goals**

- Balance city budget by addressing structural deficit to assure fiscal sustainability.

- Conduct city-wide reorganization to address the “new normal” in public service delivery.
- Build and support a team of top professionals in senior staff positions to promote stability in policy implementation.
- Engender a culture of exceptional customer service throughout the organization.

## *City of Dixon Budget FY2013*

### 112 - CITY MANAGER

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
100-112-511000-0000	Salaries/Wages	167,203	199,757	172,404	42,369	195,245
100-112-512100-0000	Medicare	2,577	3,061	2,781	686	3,324
100-112-512200-0000	Retirement	25,455	26,150	31,840	8,766	38,686
100-112-512300-0000	Disability Insurance	655	661	648	317	949
100-112-512400-0000	Health Insurance	14,453	14,806	15,376	4,880	29,414
100-112-512600-0000	Worker's Comp Insurance	947	870	996	498	1,190
100-112-520400-0000	Advertising/Legal Notices	-	-	-	-	500
100-112-520600-0000	Auto Allowance	4,800	4,800	4,800	1,458	4,800
100-112-521200-0000	Business Development	-	-	-	-	700
100-112-521800-0000	Communications	727	618	840	560	1,760
100-112-522400-0000	Consultants - Professional	-	-	22,400	22,400	-
100-112-522600-0000	Contr Servs - Non Professional	-	-	-	-	5,000
100-112-524200-0000	Dues/Subscriptions	1,684	1,646	1,700	1,200	10,900
100-112-530200-0000	Meetings/Seminars	2,054	925	1,500	1,500	3,700
100-112-531000-0000	Mileage Reimbursement	-	-	-	-	350
100-112-531600-0000	Office Supplies	12	11	-	-	250
100-112-535600-0000	Special Supplies	-	13	-	-	300
<b>TOTAL DEPT EXPENDITURES</b>		220,566	253,318	255,285	84,634	297,068

\*In FY2013, the Economic Development Dept. 131 staff and operating expenses were combined with City Manager Dept. 112.

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

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
<b>PERMANENT EMPLOYEES:</b>								
City Manager	1.00	120,185	23,813	14,592	1,954	589	739	161,872
Econ. Develop/Grants Mgr	1.00	75,060	14,872	14,592	1,300	360	452	106,637
Subtotal:	2.00	195,245	38,686	29,184	3,254	949	1,190	268,508
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt Life Insurance				230				230
Auto Allowance		4,800			70			4,870
Admin Leave Cash Out		-			-			-
Subtotal:		4,800	-	230	70	-	-	5,100
<b>*GRAND TOTAL:</b>		200,045	38,686	29,414	3,324	949	1,190	268,808

Notes:

Auto Allowance is deducted from total as it is accounted for in its own account # 520600

Economic Development/Grants Manager was reclassified and transferred from Dept. 131 to Dept. 112 in FY2013

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 112  
Department Name: CITY MANAGER

Account Code (A)	FY 2012		FY 2013*	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
520400	-	-	500	Trade magazine, Trade Show or Chamber of Commerce advertisement
520600	4,800	1,458	4,800	City Manager auto allowance @\$400/month
521200	-	-	700	Business Workshops (Employer Roundtable, etc.); Property Owner Workshop
521800	840	560	1,760	City provided cell phones
522400	22,400	22,400	-	In 11-12, City Manager Recruitment
522600	-	-	5,000	Economic Development e-newsletter; brochures, data lists, graphics, flyers
524200	1,700	1,200	10,900	Newspaper subscriptions, ICMA Dues, Solano EDC - \$8,500, CAL ED - \$500, SACTO - \$500
530200	1,500	1,500	3,700	League of California Cities - Annual seminar or CM Institute; two local trade shows
531000	-	-	350	Economic Development/Grants Manager mileage reimbursement
531600	-	-	250	Office supplies, pro-rata color printer cartridges
535600	-	-	300	Special Supplies
Total	31,240	27,118	28,260	

\*In FY2013, the Economic Development Dept. 131 staff and operating expenses were combined with City Manager Dept. 112.



# 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, develops related systems, 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 stakeholders via the service counter. 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 External Stakeholders in prudently managing financial resources and information technology through accurate information and high quality business planning and financial and information technology services.

### **Current Year – 2012 - Department Accomplishments**

- Provided quality service to departments with their financial needs and external customers
- Hired financial advisor to assist in evaluation of current outstanding debt
- Debt refinancing – took advantage of historically low interest rate environment to re-finance four bonds in 2012
- Updated City Council on technological challenges facing Dixon, and developed plan to improve the operation
- Completed annual audit process on time and submitted comprehensive annual financial report (CAFR) for the excellence award from GFOA
- Staff provided support to the City Manager with the development of Oversight Board agendas and reports

- Launched the re-designed website in the fall of 2011 with new features allowing visitors to more readily locate information and services
- Implemented iPads to assist in effort to reduce paper packets provided for City Council meetings
- Processed 900 business license renewals and new applications

### **Budget Year - 2013 - Department Work Plan/Goals**

- Adopt a budget that sustains the City's fiscal health, preserves essential services, that may include cost reduction strategies to mitigate the structural budget deficit
- Provide timely financial data to the Council, City Manager and departments
- Work closely with operating departments for their financial requests
- Continue to file timely reports with regulatory agencies for payroll, reports required by the State Controller's Office
- Complete the Council approved purchase of computers for the City's emergency operation center
- Continue to assist Human Resources with requests related to labor negotiations

*City of Dixon Budget FY2013*  
**114 - ADMINISTRATIVE SERVICES**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
100-114-511000-0000	Salaries/Wages	355,712	347,175	574,326	461,111	567,834
100-114-511000-0102	Salaries/Wages - IT	-	-	-	55,351	-
100-114-511100-0000	Salaries/Wages PT	-	(8,389)	-	-	-
100-114-511900-0000	Separation Pay	8,146	-	-	24,250	-
100-114-512100-0000	Medicare	5,026	5,506	9,827	7,937	9,979
100-114-512100-0102	Medicare - IT	-	-	-	811	-
100-114-512200-0000	Retirement	53,699	52,516	108,935	76,038	111,520
100-114-512200-0102	Retirement - IT	-	-	-	3,301	-
100-114-512210-0000	Retirement - PARS	-	-	-	781	-
100-114-512220-0102	PARS 403b Suppl. Retire Plan - IT	-	-	-	15,873	15,873
100-114-512300-0000	Disability Insurance	2,341	2,008	2,841	2,104	2,670
100-114-512400-0000	Health Insurance	78,822	78,594	105,657	101,010	124,959
100-114-512400-0102	Health Insurance - IT	-	-	-	13,644	-
100-114-512600-0000	Worker's Comp Insurance	2,089	1,755	4,847	2,556	4,524
100-114-512600-0102	Worker's Comp Insurance - IT	-	-	-	1,335	-
100-114-520860-0000	Cash Over/Short	(7)	(68)	-	(12)	-
100-114-521800-0000	Communications	7,559	9,713	13,000	13,396	14,000
100-114-522400-0000	Consultants - Professional	51,000	33,890	96,750	78,500	42,250
100-114-522400-0102	Consultants - Professional - IT	-	-	9,000	9,000	18,000
100-114-523200-0000	Contractual Services/Audit	52,500	36,956	43,500	34,775	43,500
100-114-523400-0000	Contract Servs - Temp	18,539	-	-	-	-
100-114-524200-0000	Dues/Subscriptions	891	1,073	1,445	1,497	1,450
100-114-526000-0000	Equip Repairs/Maintenance	-	-	1,000	500	500
100-114-530200-0000	Meetings/Seminars	1,155	908	5,300	1,500	4,600
100-114-531000-0000	Mileage Reimbursement	37	120	450	300	300
100-114-531400-0000	Office Equip Maint/Rental	-	360	500	500	500
100-114-531600-0000	Office Supplies	4,596	3,926	19,750	14,875	20,000
100-114-531650-0000	Office/Software Maintenance	7,539	17,601	26,307	26,307	28,000
100-114-532000-0000	Personnel/Recruiting	463	-	-	500	-

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
100-114-535600-0000	Special Supplies	5,189	2,136	5,500	7,000	1,700
100-114-535600-0102	Special Supplies - IT	-	-	5,000	5,000	3,000
100-114-535750-0000	Training	3,514	395	3,680	1,800	2,000
100-114-536000-0000	Utilities	68	-	-	-	-
100-114-560400-0000	Capital Outlay	1,049	-	16,000	-	-
100-114-560400-0102	Capital Outlay - IT	-	-	30,400	30,400	13,000
<b>TOTAL DEPT EXPENDITURES</b>		<b>659,927</b>	<b>586,176</b>	<b>1,084,014</b>	<b>991,940</b>	<b>1,030,159</b>

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

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
<b>PERMANENT EMPLOYEES:</b>								
Finance & Tech Director	1.00	106,385	21,079	14,592	1,754	508	637	144,955
Accounting Manager	1.00	74,583	14,778	14,592	1,293	365	458	106,070
Management Analyst I	1.00	59,875	11,864	14,592	1,080	293	368	88,072
Acct. & PR Analyst	1.00	55,731	11,043	14,592	1,020	273	342	83,001
Account Clerk I	1.00	41,859	8,294	7,296	713	205	257	58,624
Account Clerk I	1.00	41,859	8,294	7,296	713	94	257	58,512
IT Manager	1.00	60,834	12,054	14,592	1,094	298	1,476	90,348
Senior Administrative Clerk	1.00	46,371	9,188	14,592	884	223	279	71,536
Administrative Clerk II	0.75	33,595	6,656	10,944	646	210	198	52,248
Administrative Clerk II	1.00	41,743	8,271	7,296	711	200	251	58,473
Subtotal:	9.75	562,834	111,520	120,384	9,907	2,670	4,524	811,839
<b>Other payroll costs:</b>								
PERS Health Administration/Life Insurance				3,354				3,354
Retirement Health Benefit & PARS 403b			15,873	1,221				17,093
Admin Leave Cash Out		5,000			73			5,073
Subtotal:		5,000	15,873	4,575	73	-	-	25,520
<b>GRAND TOTAL:</b>	<b>9.75</b>	<b>567,834</b>	<b>127,393</b>	<b>124,959</b>	<b>9,979</b>	<b>2,670</b>	<b>4,524</b>	<b>837,359</b>

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 114  
Department Name: ADMINISTRATIVE SERVICES

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
520860	-	(12)	-	Cash over/short
521800	13,000	13,396	14,000	Finance modem, \$650; City Hall phone service \$13,000; Cell Phone \$350
522400	96,750	78,500	42,250	HdL Co, ongoing sales tax review, \$14,000; Investment custodial security services, Zions National \$2,500; Public Financial Management Investment Consultant Services, \$20,000; CAFR Statistics and Application for Award \$750; 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.
522400-0102	9,000	9,000	18,000	Back-up/On-call IT Consultant
523200	43,500	34,775	43,500	Annual Audit
524200	1,445	1,497	1,450	Memberships: GFOA, \$190; CSMFO, \$220; CMTA, \$185; Springbrook User Group, \$50; Subscriptions: Technical Publications for FLSA & GAAP, \$805; Municipal Information Systems Assoc of CA (MISAC) membership renewal
526000	1,000	500	500	Telephone System Maint/repairs, Equipment repairs
530200	5,300	1,500	4,600	Meetings/Seminars: CSMFO/League Finance, \$1,600; GFOA annual conference in SF, \$3,000
531000	450	300	300	Mileage for staff trips plus extra \$100 for small trips to meetings, lockbox, etc.
531400	500	500	500	Printer maintenance
531600	19,750	14,875	20,000	General office supplies for City Hall departments, forms, network and computer system supplies, banking fees and charges (offset by interest)
531650	26,307	26,307	28,000	Springbrook Maintenance; 1 Yr renewal Sonicwall support and content filter; 1 yr renewal antivirus
532000	-	500	-	Personnel/Recruiting
535600	5,500	7,000	1,700	Miscellaneous forms \$1,200; Business License forms \$500
535600-0102	5,000	5,000	3,000	Special Supplies - IT: Civic Plus Web Hosting Cost
535750	3,680	1,800	2,000	CSMFO training \$300; New Horizons computer training \$40; GFOA webinars & GAAP update
560400	16,000	-	-	Capital Outlay See SS-2 for detail
560400-0102	30,400	30,400	13,000	Capital Outlay - IT; See SS-2 for detail
Total	277,582	225,850	192,800	

CITY OF DIXON  
 CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)  
 FY 2013 BUDGET

Department #: 114  
 Department Name: ADMIN SERVICES

(N)ew or (R)eplacement (A)	Category* (B)	Priority (C)	Item Description (Be Specific) (D)	Cost/Unit (incl Tax and Freight) (E)	Quantity (F)	Total (G)
R	E		Replace older computers for better efficiency	1,000	13	13,000
Total						13,000

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

# Human Resources and City Clerk

The services provided by the Human Resources Department include oversight of the employee benefits administration, conducting and administering the City's recruitment and selection program, administration of the City's Risk Management program, administration of, and guidance to departments regarding labor and employee relations, develop, administer, and conduct City-wide training programs, ensure City compliance with applicable labor, benefit, medical and safety laws and regulations, and provide oversight of the City's classification and compensation system.

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.

## **Human Resources/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 – 2012 - Department Accomplishments**

- Provided Harassment training (at no cost to the City) to a group of 85 participants that included: City Employees, Volunteers, City Council members and City Commissioners.
- Assisted with negotiations that led to new Memorandums of Understanding (MOU's) with the Dixon Police Officers Association and the Dixon Professional Firefighters Association. Initiated negotiations for new MOU's with Local One and the Dixon Senior Management Association (DSMA).
- Drafted or updated the following City Policies: Social Media Usage, Unlawful Harassment, Council and Commission Use of City Electronic Equipment, City Vehicle Usage and the City's Personnel Policies.
- Consolidated City vehicle and equipment insurance at a savings to the City of approximately \$20,000 per year.
- Successfully completed an Early Retirement Program through the Public Agency Retirement System (PARS) that resulted in the early retirements of six City employees and on-going cost savings to the City.



- Assisted with the update to, and the consolidation of, the City Municipal Code.
- Updated various City Job Descriptions to remain compliant with the Americans with Disabilities Act (ADA).
- Continued to use an Alternative Retirement System for Part Time and Temporary City Employees which results in an on-going cost savings to the City.
- Successfully sought and received reimbursement to the City for damage against City property and equipment.
- Streamlined and updated the City's Volunteer Program which led to six new Volunteers helping the City at a cost savings of approximately \$10,000 to the City.
- Administered the Employee Recognition Award program to City employees.
- Purged approximately one-third of the boxes stored off site (under the authority of the City Council approved Records Retention schedule), which in turn resulted in an on-going savings on storage costs to the City.
- Successfully completed recruitments for: City Manager, Interim Finance & Technology Director, Police Officer, Police Sergeant, Internal Fire Engineer (June), Fire Volunteer, Police Cadet, Transit Operator/Dispatcher, Audio Video Technician, Lifeguards and Recreation Leaders for the City Basketball program, and Recreation Specialist II for the ASPIRE program.
- Administered orientation materials to Teen Center Volunteers. Collaboratively worked with the Teen Center Board to complete the recruitment of two part-time paid staff at the Teen Center.
- Implemented an ongoing video tape conversion project and converted five years of VHS tapes to DVD format in first stage of the project.
- In conjunction with the City's Information Technology section, implemented paperless City Council agenda packets resulting in significant savings in paper costs and staff time.
- Coordinated responses to 13 public records requests between July 2011 and April 1, 2012.
- Expanded cable coverage through use of City Audio Visual Technicians to include not only City meetings but other local public entities.
- Selected a vendor through an RFP process to provide off site document storage at a cost savings over the current cost paid for this service.

## **Budget Year - 2013 - Department Work Plan/Goals**

- Place a consolidated City Municipal Code on-line, and keep this Code updated through a vendor to be selected by the City Council, to allow residents to access the Code electronically through the City's website on a 24/7 basis.
- Continue to update City Job Descriptions that are older than five years to maintain compliance with the Americans with Disabilities Act (ADA).
- Prepare Election materials to assist candidates running for City Council.
- Develop an Internship Program for City Departments with local Community and Four Year Colleges.
- Continue to develop the City's Volunteer program to double the number of Volunteers to assist the City.
- Provide training to newly hired first line Supervisors and lead workers to assist in their transition to management.
- Update the outdated City EEO/AA Plan to conform to legal requirements.
- Work with the City Manager to fill targeted vacant positions.
- Continue to purge internal files and arrange for destruction in accordance with the City's Records Retention Schedule.
- Conduct November 2012 Election for Mayor, City Council and Treasurer and one initiative.
- Complete the video conversion project.

## *City of Dixon Budget FY2013*

### 115 - HUMAN RESOURCES/CITY CLERK

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
100-115-511000-0000	Salaries/Wages	148,808	159,261	229,397	232,527	220,371
100-115-511100-0000	Salaries/Wages PT	406	-	7,723	7,119	7,079
100-115-511100-3003	Salaries/Wages PT - DUSD Mtgs	-	-	-	1,822	-
100-115-511100-3004	Salaries/Wages PT- Library Mtg	-	-	-	1,162	-
100-115-511110-0000	Wages PT Extra Hours	4,418	1,822	5,000	6,027	5,000
100-115-512100-0000	Medicare	2,295	2,449	4,033	3,761	3,770
100-115-512100-3003	Medicare - DUSD Mtgs	-	-	-	26	-
100-115-512100-3004	Medicare - Library Mtgs	-	-	-	17	-
100-115-512200-0000	Retirement	22,978	24,480	44,384	44,165	43,967
100-115-512210-0000	Retirement - PARS	-	-	-	89	-
100-115-512210-3003	Retirement - PARS/DUSD Mtgs	-	-	-	24	-
100-115-512210-3004	Retirement - PARS Library Mtgs	-	-	-	15	-
100-115-512300-0000	Disability Insurance	951	823	1,338	1,079	1,291
100-115-512400-0000	Health Insurance	25,179	24,402	38,493	38,380	34,855
100-115-512600-0000	Worker's Comp Insurance	914	821	1,411	1,500	1,347
100-115-512600-3003	Worker's Comp Ins - DUSD Mtgs	-	-	-	44	-
100-115-512600-3004	Worker's Comp Ins-Library Mtgs	-	-	-	28	-
100-115-520400-0000	Advertising	-	-	13,000	11,500	12,000
100-115-521800-0000	Communications	1,192	1,128	1,200	1,241	1,250
100-115-522400-0000	Contractual Svcs/Consultants	18,435	875	7,500	6,250	7,500
100-115-522600-0000	Contr Servs - Non-professional	-	-	1,200	2,125	2,125
100-115-524200-0000	Dues & Subscriptions	613	1,230	1,045	1,000	1,500
100-115-524600-0000	Elections	-	8,872	-	-	65,000
100-115-524800-0000	Employee Assistance Program	3,159	3,134	3,500	3,500	3,780
100-115-525200-0000	Employee Event	1,814	-	1,000	350	1,000
100-115-525400-0000	Employee Recognition Awards	2,100	5,234	5,500	5,500	5,500
100-115-530200-0000	Meetings & Seminars	1,692	2,495	1,900	3,000	2,930
100-115-531000-0000	Mileage Reimbursement	222	522	600	1,200	600
100-115-531400-0000	Office Equip Maint/Rental	-	1,533	36,800	25,000	25,000
100-115-531600-0000	Office Supplies	932	754	1,000	4,500	4,000
100-115-532000-0000	Personnel/Recruiting	1,560	303	-	1,500	1,500
100-115-532400-0000	Physical/Psych Exams	10,853	13,208	5,000	1,500	4,000
100-115-532800-0000	Postage	-	-	15,000	13,000	13,500
100-115-533000-0000	Benefit Plan Administration	3,395	4,847	2,000	2,750	3,000

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
100-115-535600-0000	Special Supplies	781	546	2,250	2,500	2,000
100-115-535750-0000	Training	808	29	1,000	-	1,000
100-115-535800-0000	Training - Employee Program	746	-	1,500	-	1,500
<b>TOTAL DEPT EXPENDITURES</b>		254,251	258,974	432,774	424,203	476,364

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

GENERAL FUND 100  
 DEPT. 115  
 HUMAN RESOURCES/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
<b>PERMANENT EMPLOYEES:</b>									
HR Director/Acting City Clerk	1.00	91,042		18,039	14,592	1,532	435	545	126,185
Human Resources Technician	0.75	50,797		10,065	5,472	816	319	300	67,769
Deputy City Clerk	1.00	74,595		14,780	14,592	1,293	537	458	106,255
Subtotal:	2.75	216,433	-	42,884	34,656	3,641	1,291	1,304	300,209
<b>Temporary Personnel</b>									
Audio Video Technician		-	3,539	46		-	-	22	3,607
Audio Video Technician		-	3,539	46		-	-	22	3,607
Subtotal:		-	7,079	92	-	-	-	43	7,214
<b>Other payroll costs:</b>									
PERS Health Administration/Sr. Mgmt Life Insurance					199				199
PT Extra Hrs		5,000		991		73			6,063
Comp Time Cash Out		1,437				21			1,458
Admin Leave Cash Out		2,500				36			2,536
Subtotal:		8,937	-	991	199	130	-	-	10,256
<b>GRAND TOTAL:</b>	<b>2.75</b>	<b>225,371</b>	<b>7,079</b>	<b>43,967</b>	<b>34,855</b>	<b>3,770</b>	<b>1,291</b>	<b>1,347</b>	<b>317,679</b>

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 115  
Department Name: HUMAN RESOURCES/CITY CLERK

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
520400	13,000	11,500	12,000	Advertising public hearings; bid and public notices; publishing ordinances
521800	1,200	1,241	1,250	Cell phone
522400	7,500	6,250	7,500	Hearing officer, \$2,500; Investigations, \$5,000
522600	1,200	2,125	2,125	City Hall alarm contract
524200	1,045	1,000	1,500	Professional organization membership dues and subscriptions -- MMANC, IPMA, CALPELRA and CCAC
524600	-	-	65,000	Elections - General Election scheduled for November, 2012; increase from prior years based on county costs
524800	3,500	3,500	3,780	Employee Assistance Program
525200	1,000	350	1,000	Employee Appreciation Event
525400	5,500	5,500	5,500	Employee service awards, employee recognition program, and plaques
530200	1,900	3,000	2,930	Conferences and Seminars for: CalPELRA, \$1,500; LOCC New Law and Election Seminar, \$425; CCAC Annual Conference, \$825; CCAC Division meetings, \$180
531000	600	1,200	600	Employee mileage reimbursement for: classes, seminars, training, out-of-town meetings, etc.
531400	36,800	25,000	25,000	Office equipment rental and agreements - copier maintenance; records retention management
531600	1,000	4,500	4,000	Office Supplies - printer cartridges, handbook binding supplies, employee identification cards, camera supplies, copier paper
532000	-	1,500	1,500	Personnel/Recruiting
532400	5,000	1,500	4,000	Pre-employment, post-accident, and reasonable suspicion drug testing physicals and psychological exams
532800	15,000	13,000	13,500	Postage for City postage meter and postage supplies, and express mail items
533000	2,000	2,750	3,000	Flex One Benefits Administration (125 Plan); CBA (COBRA Administration); CSAC-EIA (Drug Testing Administration)
535600	2,250	2,500	2,000	Bi-lingual tests, California Chamber of Commerce Labor Law Posters
535750	1,000	-	1,000	Training not provided through NCCSIF insurance pool
535800	1,500	-	1,500	Employee Education Reimbursement Program (per MOU Local 1)
Total	100,995	86,416	158,685	

## **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. Michael F. Dean, from the firm Meyers Nave, 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

# City of Dixon Budget FY2013

## 118 - CITY ATTORNEY

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
100-118-529600-0000	Legal Fees	148,921	138,078	165,500	199,229	165,500

Form SS-1

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 118  
Department Name: CITY ATTORNEY

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
529600	165,500	199,229	165,500	City Attorney: annual base, special projects, litigation



*City of Dixon Budget FY2013*

**119 - INSURANCE**

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
100-119-525000-0000	Employee Fidelity Bond	1,052	1,122	1,256	1,256	1,250
100-119-526000-0000	Equipment Repairs	-	4,237	-	-	-
100-119-527800-0000	Insurance - Liability	224,644	244,158	204,777	210,748	235,750
100-119-528000-0000	Insurance - Mobile Equipment	18,486	19,001	19,425	-	-
100-119-528200-0000	Insurance - Property	20,441	4,028	21,866	20,526	20,000
100-119-528700-0000	Insur - Auto Physical Damage	6,300	(45)	6,615	7,285	6,000
100-119-535950-0000	Uninsured Losses	8,826	-	5,250	2,500	3,500
100-119-560400-0000	Capital Outlay	-	1,397	-	-	-
<b>TOTAL DEPT EXPENDITURES</b>		<b>279,749</b>	<b>273,898</b>	<b>259,189</b>	<b>242,315</b>	<b>266,500</b>

Form SS-1

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 119  
Department Name: INSURANCE

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
<b>GENERAL LIABILITY:</b>				
525000	1,256	1,256	1,250	Employee Fidelity Bonding Insurance; Public Official Bonds for Treasurer, City Manager, City Clerk, Finance & Technology Director
527800	204,777	210,748	235,750	Liability insurance
528000	19,425	-	-	Mobile equipment insurance (now included with Property)
528200	21,866	20,526	20,000	Property and mobile equipment insurance
528700	6,615	7,285	6,000	Auto physical damage insurance
<b>SAFETY PROGRAM:</b>				
535950	5,250	2,500	3,500	Uninsured losses (see Dept. 152 for Fence repair policy)
Total:	259,189	242,315	266,500	

## **Economic Development**

The principal purpose of Economic Development is to assist local business growth and expansion, create high quality employment opportunities, and provide needed goods and services for residents, consistent with the goals of the General Plan.

This function has been transferred to the City Manager's Department as part of the adopted re-organization. Activity presented in this section reflects prior year actual and the adopted and estimated budgets for fiscal year 2011-12.

## City of Dixon Budget FY2013

### 131 - ECONOMIC DEVELOPMENT

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted*
100-131-511000-0000	Salaries/Wages	119,885	122,229	122,257	121,238	-
100-131-511900-0000	Separation Pay	-	-	-	26,659	-
100-131-512100-0000	Medicare	1,670	1,705	1,984	1,677	-
100-131-512200-0000	Retirement	17,683	18,330	22,600	22,689	-
100-131-512300-0000	Disability Insurance	621	594	567	588	-
100-131-512400-0000	Health Insurance	15,217	14,762	15,371	14,806	-
100-131-512600-0000	Worker's Comp Insurance	708	628	711	631	-
100-131-520400-0000	Advertising/Legal Notices	-	250	300	450	-
100-131-521200-0000	Business Development	302	621	250	750	-
100-131-521800-0000	Communications	775	721	800	737	-
100-131-522000-0000	Community Promotion	1,172	-	-	-	-
100-131-522600-0000	Contr Servs- Non Professional	4,816	5,393	6,000	4,500	-
100-131-524200-0000	Dues/Subscriptions	7,609	9,163	9,000	9,000	-
100-131-529600-0000	Legal Fees	-	-	-	3,000	-
100-131-530200-0000	Meetings/Seminars	2,167	2,155	2,000	1,000	-
100-131-531000-0000	Mileage Reimbursement	-	-	300	175	-
100-131-531600-0000	Office Supplies	585	236	350	75	-
100-131-535600-0000	Special Supplies	523	88	250	257	-
100-131-535750-0000	Training	57	-	-	-	-
100-131-527110-0000	Grants - Safe at Home	-	-	-	1,510	-
<b>TOTAL DEPT EXPENDITURES</b>		<b>173,789</b>	<b>176,874</b>	<b>182,739</b>	<b>209,742</b>	<b>-</b>

\*In FY2013, the Economic Development Dept. 131 staff and operating expenses were combined with City Manager Dept. 112.

CITY OF DIXON  
 OPERATING EXPENSES SUMMARY SHEET  
 FY 2013 BUDGET

Department #: 131  
 Department Name: ECONOMIC DEVELOPMENT

Account Code (A)	FY 2012		FY 2013*	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
520400	300	450	-	Trade Mag., Trade Show or Chamber of Commerce Ad
521200	250	750	-	Business Workshops (Employer Roundtable, etc.), Property Owner Workshop
521800	800	737	-	Nextel phone/Conversion to Smart Phone with Data Plan
522600	6,000	4,500	-	Electronic Newsletter Prep, Shop Dixon, Brochures, Data Lists, Graphics, Flyers
524200	9,000	9,000	-	Solano EDC, \$8,500; CAL ED, \$500; SACTO, \$500
527110	-	1,510	-	Safe at Home Grant
529600	-	3,000	-	Legal Fees
530200	2,000	1,000	-	Two Local Trade Shows
531000	300	175	-	Mileage reimbursement
531600	350	75	-	Office supplies, pro-rata color printer cartridges
535600	250	257	-	Special Supplies
Total	19,250	21,454	-	

\*In FY2013, the Economic Development Dept. 131 staff and operating expenses were combined with City Manager Dept. 112.

# 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, and State Law and 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.

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 preparing 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 – 2012 - Department Accomplishments**

- The Planning Division continued to process planning applications in a timely matter. The two significant projects processed were the Altec expansion and the Valley Glen 59 unit apartments.
- The Building Division from July 2011 through April 2012 issued 276 permits with a total valuation of \$11.5 million dollars. Those permits included the expansion of Altec, Gymboree, and the biotech facility and the new Heritage Commons Senior Housing project.

### **Budget Year - 2013 - Department Work Plan/Goals**

- Continue processing planning applications and building permits in a timely manner. To achieve this goal staffing be increased slightly in the Building Division.
- Continue to look for ways to streamline the entitlement process and make the department more efficient.

## *City of Dixon Budget FY2013*

### 132 - COMMUNITY DEVELOPMENT

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
100-132-511000-0000	Salaries/Wages	229,008	230,604	266,360	215,905	251,449
100-132-511200-0000	Overtime	-	-	500	-	-
100-132-511900-0000	Separation Pay	-	4,120	-	29,402	-
100-132-512100-0000	Medicare	3,770	3,782	4,346	3,691	4,133
100-132-512200-0000	Retirement	34,289	35,125	50,157	31,124	48,917
100-132-512220-0000	PARS 403b Suppl. Retire Plan	-	-	-	26,743	26,743
100-132-512300-0000	Disability Insurance	1,364	1,224	1,250	615	1,236
100-132-512400-0000	Health Insurance	39,315	35,708	32,871	30,983	34,714
100-132-512600-0000	Worker's Comp Insurance	1,328	1,171	2,191	1,695	2,255
100-132-521800-0000	Communications	432	932	1,000	1,060	750
100-132-522400-0000	Consultants	-	-	-	950	-
100-132-523800-0000	County Charges	50	50	250	100	250
100-132-524200-0000	Dues/Subscriptions	1,083	265	2,000	1,500	1,500
100-132-530200-0000	Meetings/Seminars	468	487	-	720	1,000
100-132-531000-0000	Mileage Reimbursement	423	268	750	800	800
100-132-531600-0000	Office Supplies	392	1,008	1,000	750	800
100-132-531650-0000	Office/Software Maintenance	-	-	1,700	1,700	1,700
100-132-535600-0000	Special Supplies	649	1,330	2,500	200	500
100-132-535750-0000	Training	485	400	4,000	1,780	2,000
100-132-537500-0000	Vehicle Fuel	-	-	750	500	850
100-132-538000-0000	Vehicle Parts/Maintenance	-	-	500	20	500
<b>TOTAL DEPT EXPENDITURES</b>		313,057	316,476	372,125	350,237	380,096

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

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
<b>PERMANENT EMPLOYEES:</b>								
Comm. Devel. Dir. (Vacant)	1.00	109,551	21,706	14,592	1,800	537	673	148,860
Associate Planner	0.60	44,194	8,757	8,755	768	217	272	62,962
Building Inspector II	0.60	41,831	8,288	4,378	670	168	995	56,331
Building Plans Examiner I	0.80	51,302	10,165	5,837	829	314	315	68,762
Subtotal:	3.00	246,879	48,917	33,562	4,066	1,236	2,255	336,914
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt Life Insurance				1,152				1,152
Retirement Health Benefit & PARS 403b			26,743	-				26,743
Comp Time Cash Out		570			8			578
Admin Leave Cash Out		4,000			58			4,058
Subtotal:		4,570	26,743	1,152	66	-	-	32,531
<b>GRAND TOTAL:</b>	<b>3.00</b>	<b>251,449</b>	<b>75,659</b>	<b>34,714</b>	<b>4,133</b>	<b>1,236</b>	<b>2,255</b>	<b>369,446</b>

Note: The vacant position is filled Interim.



CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 132  
Department Name: COMMUNITY DEVELOPMENT

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
521800	1,000	1,060	750	Cell phones
522400	-	950	-	Consultants - FY2012, one time ADA charges moved from RDA
523800	250	100	250	County Fees For Recording Various Documents (i.e.; Negative Declaration notices, Notices of Determination, Notices of Exemptions 5 @ \$50)
524200	2,000	1,500	1,500	Two memberships, American Planning Association; AICP; One membership - ICC, CALBO and Napa Solano ICC Chapter
530200	-	720	1,000	Meetings and Seminars - CAL APA conference/AICP for certification maintenance
531000	750	800	800	Mileage reimbursement
531600	1,000	750	800	Office supplies
531650	1,700	1,700	1,700	Springbrook Software maintenance
535600	2,500	200	500	Miscellaneous Supplies
535750	4,000	1,780	2,000	ICC training seminars, special training courses for various certifications, special training (various local & State agencies),
537500	750	500	850	Fuel for inspection vehicles estimate 200 gals @\$4.25/gal
538500	500	20	500	Maintenance parts and repairs for inspection vehicles
Total	14,450	10,080	10,650	

# Engineering

Engineering deals with the oversight of all matters relating to the design and construction of infrastructure systems that serve the citizens of Dixon, including; potable water supply, storage, and distribution; wastewater collection and treatment; storm drainage collection and detention; and City streets and circulation. Engineering also serves as a liaison with privately owned utilities, such as electricity, gas, telephone, and cable television.

Annually, Engineering prepares the 5-year Capital Improvement Program (CIP). The Engineering Department implements the CIP projects; including managing planning, design, and environmental review activities; administering construction contracts, and inspecting project construction. Engineering reviews engineering plans for residential, industrial, and commercial development projects.

## Engineering Mission

Engineering oversees the design and construction of public infrastructure consistent with the goals and policies of the City of Dixon General Plan, the City Standards, and the direction of the City Council.

### Current Year – 2012 - Accomplishments

- Completed the Hall Park Well Improvements Project, which drilled a new irrigation well and improved the existing well in Hall Park
- Substantial completion of Solar Energy Project at Police, Fire, Pool, and City Hall facilities.
- Completed 2011 Sidewalk Replacement Project.
- Award consultant contract and start work on Street Master Plan.
- Participated in Safe Routes to Schools audits at Tremont Elementary School and C.A. Jacobs Junior High School.
- Assumed administrative oversight of Transit and Public Works Departments.
- Develop recommended consolidated department organization chart to reflect Engineering, Street/Storm Drain Operation, Parks/Building Maintenance, and Transit operating under one department head.

### **Budget Year - 2013 - Work Plan/Goals**

- Complete AB 1600 Fee Study Update.
- Complete Street Master Plan.
- Complete 2012 Paving Project.
- Complete design and property acquisition for Parkway Boulevard Overcrossing Project.
- Secure funding and implement recommendations of Safe Routes to Schools audits.

# City of Dixon Budget FY2013

## 143 - ENGINEERING

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
100-143-511000-0000	Salaries/Wages	536,315	454,985	478,748	400,727	481,313
100-143-511200-0000	Overtime	-	-	1,500	25	500
100-143-511900-0000	Separation Pay	19,141	14,338	-	-	-
100-143-512100-0000	Medicare	8,310	6,961	8,048	6,023	8,044
100-143-512200-0000	Retirement	80,259	69,434	89,446	63,298	93,650
100-143-512300-0000	Disability Insurance	3,016	2,198	2,204	1,986	2,241
100-143-512400-0000	Health Insurance	93,697	91,484	88,695	73,163	74,314
100-143-512500-0000	Unemployment Insurance	10,457	8,550	-	-	-
100-143-512600-0000	Worker's Comp Insurance	9,469	7,359	8,896	6,771	9,008
100-143-520400-0000	Advertising/Publications	335	-	-	-	-
100-143-521000-0000	Bld/Site Maintenance	3,120	825	1,000	2,385	800
100-143-521800-0000	Communications	3,885	4,228	3,500	4,000	4,000
100-143-522400-0000	Consultants - Professional	3,082	1,254	178,683	150,000	3,000
100-143-522600-0000	Contr Servs - Non Professional	3,061	3,112	3,000	3,000	3,000
100-143-524200-0000	Dues/Subscriptions	37	236	200	130	130
100-143-526000-0000	Equip Repairs/Maintenance	408	1,516	800	1,000	800
100-143-530200-0000	Meetings/Seminars	48	-	100	50	100
100-143-531000-0000	Mileage Reimbursement	40	-	-	-	-
100-143-531400-0000	Office Equip Maint/Rental	2,008	195	600	750	750
100-143-531600-0000	Office Supplies	4,323	2,957	3,000	2,000	3,000
100-143-535600-0000	Special Supplies	6,322	7,490	10,050	7,000	7,200
100-143-535750-0000	Training	600	1,590	1,500	500	1,000
100-143-535900-0000	Uniforms	96	-	400	100	300
100-143-536000-0000	Utilities	4,103	4,275	3,600	3,900	3,900
100-143-537500-0000	Vehicle Fuel	1,087	914	1,000	900	1,000
100-143-538000-0000	Vehicle Maintenance	810	729	1,200	1,000	1,200
100-143-539000-0000	Water	280	843	800	1,000	1,100
100-143-560400-0000	Capital Outlay	15,779	-	1,000	800	-
<b>TOTAL DEPT EXPENDITURES</b>		<b>810,086</b>	<b>685,474</b>	<b>887,969</b>	<b>730,506</b>	<b>700,350</b>

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

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
<b>PERMANENT EMPLOYEES:</b>								
City Engineer/Public Works Director (Vacant)	1.00	133,428	26,437	14,592	2,146	648	3,237	180,489
Public Works Administrator*	1.00	85,205	16,883	14,592	1,447	385	483	118,995
Administrative Clerk II	1.00	41,743	8,271	14,592	817	200	251	65,874
Associate Civil Engineer	0.25	23,653	4,687	3,648	396	104	562	33,049
Associate Civil Engineer	1.00	96,554	19,131	14,592	1,612	454	2,248	134,591
Assistant Civil Engineer	1.00	75,739	15,007	7,296	1,204	371	1,838	101,455
Engineering Tech III	0.25	16,323	3,234	3,648	290	78	388	23,961
Subtotal:	5.50	472,645	93,650	72,960	7,911	2,241	9,008	658,415
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt Life Insurance				1,354				1,354
Overtime		500			7			507
Comp Time Cash Out		668			10			678
Admin Leave Cash Out		8,000			116			8,116
Subtotal:		9,168	-	1,354	133	-	-	10,655
<b>GRAND TOTAL:</b>	<b>5.50</b>	<b>481,813</b>	<b>93,650</b>	<b>74,314</b>	<b>8,044</b>	<b>2,241</b>	<b>9,008</b>	<b>669,070</b>

Vacant Director position has been filled Interim.

\*Public Works Administrator - reclassification for Senior Management Analyst position in this department.

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 143  
Department Name: ENGINEERING

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
521000	1,000	2,385	800	Custodial supplies (Annex and trailer)
521800	3,500	4,000	4,000	Telephone system; Nextel phones
522400	178,683	150,000	3,000	Professional consultant services, \$1,050; Assessment Apportionment, \$1,950; Solano County map check. **
522600	3,000	3,000	3,000	Alarm system, \$1,250 (Annex and trailer); HVAC maintenance contract, \$1,750
524200	200	130	130	CASQA (CA. Stormwater Quality Assn.) for access to manual updates; Dixon Tribune subscription
526000	800	1,000	800	Map copier maintenance, \$400; computer/copier/voicemail maintenance and repairs, \$400
530200	100	50	100	Parking fees/bridge tolls; minor expenses for business meetings
531400	600	750	750	Lease one copier
531600	3,000	2,000	3,000	Paper for computer, plotter, map copier, copier toner, business cards, misc. supplies
535600	10,050	7,000	7,200	Software license updates, \$5,800; Misc. small tools, \$400; printing City standards, \$500 (reimbursable); County map recording fees, \$500
535750	1,500	500	1,000	Training re: CAD, pavement mgt., Map Act, dev. fees & other eng. Issues
535900	400	100	300	Steel-toed boots, safety vests/jackets & work gloves
536000	3,600	3,900	3,900	Electricity for Annex & Trailer
537500	1,000	900	1,000	Fuel for three vehicles
538000	1,200	1,000	1,200	Vehicle repairs/parts
539000	800	1,000	1,100	Water service for Annex & trailer (Cal Water Service)
560400	1,000	800	-	Cap. purchases - see form SS-2.
<b>Total</b>	<b>210,433</b>	<b>178,515</b>	<b>31,280</b>	

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

# Public Works

The Department of 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.

The Fiscal Year 2012-13 budget includes a re-organization moving Recreation and Senior Multi-Use Center under the Public Works Department. Separate narratives will highlight accomplishments and work plan goals for these activities. A Public Works Administrator was proposed and added as an upgrade from the current year Senior Management Analyst.

The 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)

## Public Works Mission

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

### Current Year – 2012 - Department Accomplishments

- Completed Level of Service Analysis as requested by Parks and Recreation Commission.
- Purchased replacement tractor funded primarily through a Yolo-Solano Air District Grant.

### Budget Year - 2013 - Department Work Plan/Goals

- Implement higher level of service for parks maintenance pending approval of additional funding requested in order to implement recommendation of Parks and Recreation Commission.
- Maintain level of service for streets and storm drain operations.



# City of Dixon Budget FY2013

## 152 - PUBLIC WORKS PARKS & BUILDING MAINTENANCE

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
100-152-511000-0000	Salaries/Wages	366,795	439,188	463,687	402,104	378,413
100-152-511000-3001	Salaries/Wages - Abatement	286	-	-	-	-
100-152-511100-0000	Salaries/Wages PT	-	-	9,146	9,146	27,297
100-152-511110-0000	Wages PT Extra Hours	-	-	-	500	-
100-152-511200-0000	Overtime	5,062	4,407	5,000	8,073	5,000
100-152-511200-3001	Overtime - Abatement	63	-	-	-	-
100-152-511300-0000	Standby	7,940	10,620	11,000	10,120	11,000
100-152-511900-0000	Separation Pay	126	-	-	9,614	-
100-152-512100-0000	Medicare	5,305	6,397	8,794	6,444	7,543
100-152-512100-3001	Medicare	5	-	-	-	-
100-152-512200-0000	Retirement	56,163	67,956	88,841	76,644	75,236
100-152-512200-3001	Retirement - Abatement	44	-	-	-	-
100-152-512220-0000	PARS 403b Suppl. Retire Plan	-	-	-	24,586	24,586
100-152-512300-0000	Disability Insurance	2,402	1,766	2,181	1,810	1,785
100-152-512400-0000	Health Insurance	104,927	120,641	131,708	136,547	121,683
100-152-512500-0000	Unemployment Insurance	6,318	4,500	-	9,000	-
100-152-512600-0000	Worker's Comp Insurance	23,085	26,203	31,259	24,211	28,984
100-152-512600-3001	Worker's Comp Ins - Abatement	22	-	-	-	-
100-152-521000-0000	Bld/Site Maintenance	6,040	6,877	7,700	7,700	7,700
100-152-521400-0000	Chemicals	25,210	17,689	25,000	18,000	25,000
100-152-521800-0000	Communications	3,261	3,430	7,700	6,800	7,150
100-152-521800-0101	Communications/Pool	303	89	-	-	-
100-152-522600-0000	Contr Servs - Non Professional	6,960	4,354	27,380	20,000	27,380
100-152-524000-0000	DMV Exams/Physicals	-	234	234	300	300
100-152-524200-0000	Dues/Subscriptions	-	-	160	160	160
100-152-525800-0000	Equip Rental	4,462	3,849	5,000	3,720	3,720
100-152-526000-0000	Equip Repairs/Maintenance	22,685	11,349	11,500	8,000	10,500
100-152-527200-0000	Hepatitis Shots	420	-	300	-	300
100-152-531000-0000	Mileage Reimbursement	-	-	-	40	-
100-152-531400-0000	Office Equip Maint/Rental	-	160	1,300	1,300	1,400
100-152-531600-0000	Office Supplies	-	530	750	600	750
100-152-535500-0000	Small Tools	2,307	550	1,000	900	1,000



<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
100-152-535600-0000	Special Supplies	37,114	34,905	34,800	34,800	34,800
100-152-535600-0101	Special Supplies/Pool	-	328	8,800	-	-
100-152-535600-0105	Special Supplies/Fence Repairs	-	-	-	-	1,500
100-152-535750-0000	Training	1,389	120	900	500	900
100-152-535900-0000	Uniforms	4,675	3,270	5,000	3,500	5,000
100-152-536000-0000	Utilities	30,864	34,040	109,300	89,000	57,000
100-152-536000-0101	Utilities/Pool	38,747	44,473	-	-	-
100-152-536500-0000	Utilities - Park Path Lights	3,385	3,603	3,300	3,300	3,300
100-152-537500-0000	Vehicle Fuel	17,379	20,693	22,000	14,000	22,000
100-152-538000-0000	Vehicle Maintenance	1,402	1,270	3,000	6,000	5,000
100-152-539000-0000	Water	70,535	100,026	86,600	89,500	76,000
100-152-539000-0101	Water/Pool	4,673	3,602	-	-	-
100-152-560400-0000	Capital Outlay	55,298	-	75,000	75,520	65,000
	<b>TOTAL DEPT EXPENDITURES</b>	<b>915,652</b>	<b>977,115</b>	<b>1,188,340</b>	<b>1,102,437</b>	<b>1,037,386</b>

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

GENERAL FUND 100  
 DEPT. 152  
 PW - PARKS AND BUILDING MAINTENANCE

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
<b>PERMANENT EMPLOYEES:</b>									
Parks & Bldg Maint Superv	1.0	69,673		13,805	14,592	1,222	315	4,760	104,367
Maintenance Worker II	1.0	48,240		9,558	14,592	911	232	3,499	77,032
Maintenance Worker II	1.0	49,231		9,755	14,592	925	232	3,499	78,234
Sr. Maintenance Worker	1.0	55,853		11,067	14,592	1,021	255	3,853	86,641
Maintenance Worker II	0.5	25,263		5,006	3,648	419	122	1,834	36,292
Maintenance Worker I	1.0	43,966		8,711	14,592	849	210	3,173	71,501
Maintenance Worker I	1.0	42,843		8,489	7,296	727	210	3,173	62,737
Maintenance Worker I	1.0	42,843		8,489	14,592	833	210	3,173	70,139
Subtotal:	7.50	377,913	-	74,880	98,496	6,908	1,785	26,963	586,943
<b>Temporary Personnel</b>									
Maintenance Worker I		-	9,146	119	-	133	-	677	10,075
Maintenance Worker I		-	9,075	119	-	132	-	672	9,998
Maintenance Worker I		-	9,075	119	-	132	-	672	9,998
Subtotal:	-	-	27,297	357	-	396	-	2,021	30,071
<b>Other payroll costs:</b>									
PERS Health Administration					1,822				1,822
Retirement Health Benefit & PARS 403b				24,586	21,365				45,951
Overtime		5,000				73			5,073
Stand-by pay		11,000				160			11,160
Admin Leave Cash Out		500				7			507
Subtotal:		16,500	-	24,586	23,187	239	-	-	64,512
<b>GRAND TOTAL:</b>	<b>7.50</b>	<b>394,413</b>	<b>27,297</b>	<b>99,822</b>	<b>121,683</b>	<b>7,543</b>	<b>1,785</b>	<b>28,984</b>	<b>681,526</b>

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 152  
Department Name: PW - PARKS & BUILDING MAINTENANCE

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
521000	7,700	7,700	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	25,000	18,000	25,000	Fertilizer & weed program; pool chemicals
521800	7,700	6,800	7,150	Phone @ pool building.; 9 Nextel phones; phones & fax line @ MSC
522600	27,380	20,000	27,380	Path light repairs, \$3,000; CDF contract, \$2,500; pest control, \$480 @ MSC; HVAC maintenance for MSC, Transportation Building, City Hall, & break room @ MSC, \$19,000; fire alarm break room @ MSC, \$2,400
524000	234	300	300	Class B license - DMV renewal & physicals
524200	160	160	160	Annual dues for pesticide certification & pool operator certification
525800	5,000	3,720	3,720	Miscellaneous rental equipment; Port-a-Potty for Patwin, WIP, & Veteran's Parks (\$310/month)
526000	11,500	8,000	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	-	300	Hepatitis shots
531000	-	40	-	Mileage reimbursement
531400	1,300	1,300	1,400	Copier lease @ MSC
531600	750	600	750	Copier/computer paper, print cartridges, business cards, office supplies
535500	1,000	900	1,000	Small tools
535600	34,800	34,800	34,800	Sprinkler parts, infield mix, trees, mulch, ball field lights, tennis ct. nets, rest room supplies, park signs, graffiti remover, path light parts, nuts, bolts, grease, parts, \$31,000; computer supplies @ MSC, \$500; first aid & eyewash kits, \$1,000; carpet & furniture cleaners, bathroom supplies, brooms, disinfectants, tubs, lightbulbs, ballasts, hardware, \$2,000; fire extinguisher service, \$300
535600-0101	8,800	-	-	Pool - special supplies
535600-0105	-	-	1,500	Shared Fence Repair Policy
535750	900	500	900	Training for pesticide exam and pool maintenance for three personnel
535900	5,000	3,500	5,000	Uniforms, jackets, and rain gear
536000	109,300	89,000	57,000	Electricity for ball field, soccer arena, tennis courts, and basketball court lights, gas/ electricity at pool facility, \$41,000; gas & electricity @ MSC, \$5,000; gas & electricity @ City Hall, \$6,000; gas & electricity for garage & break room, \$5,000
536500	3,300	3,300	3,300	Park path lights (six parks)
537500	22,000	14,000	22,000	Fuel for vehicles and equipment
538000	3,000	6,000	5,000	Parts to repair licensed vehicles
539000	86,600	89,500	76,000	Water for restrooms & irrigation (six parks), \$64,000; pool facility, \$7,000; water @ MSC, \$3,000; water @ City Hall, \$2,000 (reduced to reflect anticipated savings from Hall Park well expected to be online in FY2012)
560400	75,000	75,520	65,000	Capital purchases - see SS-2
Total	436,724	383,640	355,860	

CITY OF DIXON  
 CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)  
 FY 2013 BUDGET

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

(N)ew or (R)eplacement (A)	Category* (B)	Priority (C)	Item Description (Be Specific) (D)	Cost/Unit (incl Tax and Freight) (E)	Quantity (F)	Total (G)
R	E		Replace existing park lawn mower purchased in 2007; mower is tier 1 and irreparable; purchase assumes award of \$36,000 YSAQMD grant for a tier 3 mower, with a local match of \$17,000.	53,000	1	53,000
R	E		Replace lighting control panel @ Hall Park tennis courts	7,000	1	7,000
R	E		Purchase tow-behind tiller for park ball fields	5,000	1	5,000
Total						65,000

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

## *City of Dixon Budget FY2013*

### 153 - PUBLIC WORKS STREET & STORM DRAIN MAINTENANCE

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
100-153-511000-0000	Salaries/Wages	242,175	160,752	240,886	206,024	209,393
100-153-511000-3001	Salaries/Wages - Abatement	736	-	-	-	-
100-153-511200-0000	Overtime	5,632	6,540	5,000	5,191	5,000
100-153-511200-3002	Overtime - Grillin & Chillin	-	2,800	-	-	-
100-153-511300-0000	Standby	8,080	4,780	11,000	11,000	11,000
100-153-511900-0000	Separation Pay	-	-	-	6,468	-
100-153-512100-0000	Medicare	2,548	1,250	4,677	2,234	4,115
100-153-512100-3001	Medicare - Abatement	8	-	-	-	-
100-153-512100-3002	Medicare - Grillin & Chillin	-	28	-	-	-
100-153-512200-0000	Retirement	36,334	24,287	45,613	38,832	41,093
100-153-512200-3001	Retirement - Abatement	112	-	-	-	-
100-153-512200-3002	Retirement - Grillin & Chillin	-	9	-	-	-
100-153-512220-0000	PARS 403b Suppl. Retire Plan	-	-	-	9,710	9,710
100-153-512300-0000	Disability Insurance	1,475	985	1,130	1,045	990
100-153-512400-0000	Health Insurance	71,442	45,059	65,824	66,164	65,813
100-153-512600-0000	Worker's Comp Insurance	15,859	10,010	14,809	12,329	14,958
100-153-512600-3001	Worker's Comp Ins - Abatement	40	-	-	-	-
100-153-512600-3002	Worker's Comp- Grillin&Chillin	-	140	-	-	-
100-153-521400-0000	Chemicals	4,918	1,405	5,000	5,000	5,000
100-153-521800-0000	Communications	2,687	2,013	2,850	2,600	2,850
100-153-522400-0000	Consultants - Professional	-	-	-	-	-
100-153-522600-0000	Contr Servs - Non Professional	18,149	4,457	6,800	20,000	6,800
100-153-524000-0000	DMV Exams/Physicals	65	65	260	260	130
100-153-524200-0000	Dues/Subscriptions	345	346	730	550	550
100-153-525800-0000	Equip Rental	2,308	763	1,000	700	1,000
100-153-526000-0000	Equip Repairs/Maintenance	8,967	1,137	4,000	3,000	4,000
100-153-527200-0000	Hepatitis Shots	420	-	-	-	-
100-153-527400-0000	Recycling	-	-	15,000	17,500	17,150
100-153-531600-0000	Office Supplies	62	37	750	400	600
100-153-531900-0000	Permits/Licenses/Fees	-	-	24,291	26,540	26,540

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
100-153-533200-0000	Property Taxes	41	71	-	-	-
100-153-535500-0000	Small Tools	2,465	1,718	4,000	3,000	4,000
100-153-535600-0000	Special Supplies	13,289	10,198	25,500	24,000	25,500
100-153-535750-0000	Training	787	403	1,500	800	1,200
100-153-535900-0000	Uniforms	3,139	1,159	3,000	3,000	3,000
100-153-536000-0000	Utilities	52,207	58,587	51,500	51,000	51,500
100-153-537500-0000	Vehicle Fuel	8,925	8,835	12,000	11,000	12,000
100-153-538000-0000	Vehicle Maintenance	10,319	2,124	5,500	4,000	5,000
100-153-539000-0000	Water	7,758	8,369	10,200	8,000	10,000
100-153-560400-0000	Capital Outlay	121,911	129,751	108,713	108,713	131,000
	<b>TOTAL DEPT EXPENDITURES</b>	<b>643,207</b>	<b>488,076</b>	<b>671,533</b>	<b>649,059</b>	<b>669,891</b>

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

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
<b>PERMANENT EMPLOYEES:</b>								
Street Maint Supervisor	1.0	69,673	13,805	14,592	1,222	315	4,760	104,367
Sr. Maintenance Worker	1.0	52,034	10,310	14,592	966	255	3,853	82,010
Maintenance Worker I	1.0	42,843	8,489	14,592	833	210	3,173	70,139
Maintenance Worker I	1.0	42,843	8,489	14,592	833	210	3,173	70,139
Subtotal:	4.00	207,393	41,093	58,368	3,854	990	14,958	326,656
<i>Other payroll costs:</i>								
PERS Health Administration				730				730
Retirement Health Benefit & PARS 403b			9,710	6,715				16,424
Overtime		5,000			73			5,073
Stand-by pay		11,000			160			11,160
Comp Time Cash Out		2,000			29			2,029
Subtotal:		18,000	9,710	7,445	261	-	-	35,416
<b>GRAND TOTAL:</b>	<b>4.00</b>	<b>225,393</b>	<b>50,802</b>	<b>65,813</b>	<b>4,115</b>	<b>990</b>	<b>14,958</b>	<b>362,071</b>

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 153  
Department Name: PW - STREETS & STORM DRAIN MX

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
521400	5,000	5,000	5,000	Chemicals for weed abatement; fertilizer/growth regulator
521800	2,850	2,600	2,850	Monthly service fee + replacement/repairs for Nextel phones (5) including standby
522600	6,800	20,000	6,800	Street light repairs (routine & knockdown), \$6,000; Install & remove Spare the Air Banners, \$300; CDF crews, \$500. Note significant wire theft in FY 2011-12.
524000	260	260	130	Class A/B licenses-DMV renewal fees/physicals; two in FY '12 & one in FY '13.
524200	730	550	550	Annual dues for pesticide certification, \$250; USA membership fee, \$300
525800	1,000	700	1,000	Grinder, lift truck, misc. equipment for median island maintenance
526000	4,000	3,000	4,000	Parts to repair non-licensed equipment including drainage pond pumps
527400	15,000	17,500	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	750	400	600	Copier/computer paper; print cartridges, business cards, misc. office supplies
531900	24,291	26,540	26,540	Annual DRCD fee, \$12,750; Regional Watershed JPA, \$1,825; Solano Water Authority shared admin. Fee, \$3,100; Dept. of Water Resources, \$1,265; YSAQMD renewal fee permit No. P-12-07, \$320; State Water Resources Control Board fees, \$7,280
535500	4,000	3,000	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	25,500	24,000	25,500	Concrete, traffic paint, gravel, rip rap rock, asphalt, signs, safety cones, bollards, reflectors, erosion control, cleaning heads, \$20,000; street light parts, \$5,000; Brochures & stencils for storm drain pollution education, \$500
535750	1,500	800	1,200	Training - pesticide application, traffic control & working in confined space
535900	3,000	3,000	3,000	Uniforms, jackets, & rain gear
536000	51,500	51,000	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	12,000	11,000	12,000	Fuel for vehicles and equipment
538000	5,500	4,000	5,000	Parts to repair vehicles including vector truck and pesticide truck
539000	10,200	8,000	10,000	Water - median islands, landscaping, park & ride lot, multi-modal & irrigation systems @ Doyle Lane Pond & Creekside
560400	108,713	108,713	131,000	Capital purchases - see form SS-2
Total	282,594	290,063	307,820	



CITY OF DIXON  
 CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)  
 FY 2013 BUDGET

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

(N)ew or (R)eplacement (A)	Category* (B)	Priority (C)	Item Description (Be Specific) (D)	Cost/Unit (incl Tax and Freight) (E)	Quantity (F)	Total (G)
R	E		50% of cost to replace 2000 3/4 ton V8 pickup for use in Storm Drains (pond maintenance and citywide inlet maintenance). Share cost with Fund 651.	13,000	1	13,000
N			Grant from Cal Recycle Tire Derived Product Grant Program - Rubberized Mulch	118,000	1	118,000
					Total	131,000

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

# 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 – 2012 - Department Accomplishments

- Reduced Part I crimes for the third year in a row
- Met the FCC mandate to migrate to a narrow band frequency without impacting the General Fund
- Reduced Part II crimes for the second year in a row
- Reduced Traffic Collisions for the second year in a row
- Maintained a response time to Priority One calls of 2.5 minutes or less
- Maintained all existing programs and reduced budget expenditures



### Budget Year - 2013 - Department Work Plan/Goals

- Improve security of the Police Department facility and surrounding property
- Re-implement the Police K-9 Program
- Improve interoperability with other law enforcement agencies
- Identify new revenue sources



# City of Dixon Budget FY2013

## 161 - POLICE

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
100-161-511000-0000	Salaries/Wages	2,009,460	1,947,237	2,039,028	1,845,167	1,972,061
100-161-511000-1004	Salaries & Wages/CHRP	-	23,317	-	56,530	-
100-161-511000-1005	Salaries & Wages/SolNET	-	25,931	-	66,766	-
100-161-511100-0000	Salaries/Wages PT	16,939	14,859	14,755	31,778	45,755
100-161-511200-0000	Overtime	104,180	104,681	90,000	93,201	90,000
100-161-511200-1004	Overtime - CHRP	-	588	-	3,495	-
100-161-511200-1005	Overtime - SolNET	-	2,787	-	4,920	-
100-161-511210-0000	Reimbursable Overtime	18,521	4,979	10,000	6,980	10,000
100-161-511210-1002	Reimb OT/Avoid the 10	-	1,694	-	-	-
100-161-511300-0000	Standby	7,482	10,555	11,500	9,157	11,500
100-161-511300-1005	Standby - SolNET	-	1,635	-	3,686	-
100-161-511500-0000	Physical Fitness	-	8,963	13,500	16,185	14,940
100-161-511500-1004	Physical Fitness/CHRP	-	715	-	-	-
100-161-511600-0000	Uniform Allowance	22,625	22,280	23,350	20,200	23,350
100-161-511900-0000	Separation Pay	-	58,109	-	66,839	100,000
100-161-512100-0000	Medicare	32,772	31,413	36,412	29,789	35,840
100-161-512100-1002	Medicare/Avoid the 10	-	25	-	-	-
100-161-512100-1004	Medicare - CHRP	-	429	-	1,053	-
100-161-512100-1005	Medicare - SolNET	-	433	-	1,099	-
100-161-512200-0000	Retirement	676,776	667,153	709,641	640,901	608,763
100-161-512200-1004	Retirement - CHRP	-	6,736	-	21,931	-
100-161-512200-1005	Retirement - SolNET	-	7,298	-	25,074	-
100-161-512210-0000	Retirement - PARS	-	119	-	402	-
100-161-512300-0000	Disability Insurance	11,421	9,451	9,225	8,957	9,020
100-161-512400-0000	Health Insurance	322,458	304,920	348,300	292,930	308,392
100-161-512400-1004	Health Insurance - CHRP	-	5,132	-	10,408	-
100-161-512400-1005	Health Insurance - SolNET	-	5,240	-	12,065	-
100-161-512500-0000	Unemployment Insurance	-	2,348	-	-	-
100-161-512600-0000	Worker's Comp Insurance	105,679	93,622	107,890	87,877	105,623
100-161-512600-1004	Worker's Comp Ins. - CHRP	-	1,366	-	3,139	-
100-161-512600-1005	Worker's Comp Ins. - SolNET	-	1,555	-	3,517	-
100-161-521000-0000	Bld/Site Maintenance	18,200	15,251	19,050	16,000	18,000
100-161-521800-0000	Communications	82,596	75,777	96,200	96,200	98,200
100-161-523000-0000	Contract Serv - Animal Control	113,145	119,010	125,000	125,000	130,500

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
100-161-523600-0000	Contractual/Co. Booking Fees	1,724	4,497	3,000	-	3,000
100-161-524000-0000	DMV Exams/Physicals	-	563	-	563	-
100-161-524200-0000	Dues/Subscriptions	1,205	885	1,000	1,000	1,000
100-161-526000-0000	Equip Repairs/Maintenance	2,182	1,418	2,500	2,500	2,500
100-161-526800-0000	Firing Range Supplies	5,490	1,500	2,500	3,000	3,000
100-161-527200-0000	Hepatitis Shots	403	-	-	-	-
100-161-528800-0000	Investigations	9,956	12,878	10,995	12,000	12,000
100-161-529000-0000	K-9 Unit Expense	-	-	-	-	14,000
100-161-529400-0000	Lease Purchase Payments	126,436	123,907	138,000	138,000	138,000
100-161-530200-0000	Meetings/Seminars	748	72	-	500	500
100-161-531200-0000	Neighborhood Watch	832	-	500	500	500
100-161-531210-0000	Volunteer Programs - Cadets	-	-	2,000	2,000	2,000
100-161-531400-0000	Office Equip Maint/Rental	40	-	1,000	500	500
100-161-531600-0000	Office Supplies	15,487	8,401	13,000	9,000	13,000
100-161-532000-0000	Personnel/Recruiting	831	590	-	357	-
100-161-532200-0000	Physical Fitness Testing	-	-	2,500	2,500	2,500
100-161-535600-0000	Special Supplies	8,917	7,132	6,500	6,000	6,000
100-161-535750-0000	Training	208	1,215	-	2,000	2,000
100-161-535850-0000	Training - POST	21,007	5,450	15,000	15,000	15,000
100-161-535900-0000	Uniforms (non-allowance items)	-	-	3,650	3,650	3,650
100-161-536000-0000	Utilities	30,793	33,761	30,000	30,000	3,000
100-161-537500-0000	Vehicle Fuel	49,419	52,402	71,300	61,000	70,000
100-161-538000-0000	Vehicle Parts/Maintenance	2,178	2,793	3,000	4,500	4,500
100-161-539000-0000	Water	2,324	2,596	2,500	2,500	2,500
100-161-560400-0000	Capital Outlay	10,133	-	-	-	-
	<b>TOTAL DEPT EXPENDITURES</b>	<b>3,832,565</b>	<b>3,837,317</b>	<b>3,962,796</b>	<b>3,898,319</b>	<b>3,881,094</b>

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

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
<b>PERMANENT EMPLOYEES:</b>									
Police Chief	1.00	140,438		47,812	10,944	2,195	648	8,127	210,163
Police Captain	1.00	127,851		42,248	14,592	2,065	543	6,771	194,070
Police Captain	1.00	118,561		39,178	7,296	1,825	543	6,771	174,174
Admin. Assistant	1.00	47,805		9,472	7,296	799	229	288	65,890
Records Clerk	1.00	43,788		8,676	7,296	741	210	264	60,975
Police Sergeant	1.00	61,663		20,993	6,780	992	298	3,718	94,444
Police Sergeant	1.00	69,206		23,561	13,560	1,200	335	4,179	112,042
Police Sergeant	1.00	72,790		24,781	6,780	1,154	335	4,179	110,018
Police Sergeant	1.00	62,996		12,793	13,560	1,110	289	3,610	94,359
Police Sergeant (Unfunded)	0.00	-		-	-	-	-	-	-
Police Sergeant	1.00	74,230		25,271	13,560	1,273	335	4,179	118,848
Police Officer	1.00	54,209		11,009	6,780	884	242	3,016	76,140
Police Officer	1.00	61,737		21,018	12,060	1,070	284	3,541	99,711
Police Officer	1.00	60,297		20,528	12,060	1,049	284	3,541	97,760
Police Officer	1.00	60,414		20,568	6,030	963	277	3,460	91,712
Police Officer	1.00	64,774		22,052	12,060	1,114	284	3,541	103,825
Police Officer	1.00	63,256		21,535	13,560	1,114	284	3,541	103,290
Police Officer	1.00	61,737		21,018	13,560	1,092	284	3,541	101,233
Police Officer	1.00	61,816		21,045	6,030	984	284	3,541	93,700
Police Officer	1.00	61,816		21,045	13,560	1,093	284	3,541	101,339
Police Officer	1.00	54,855		18,676	6,780	894	251	3,131	84,587
Police Officer	1.00	60,297		20,528	6,780	973	284	3,541	92,403
Police Officer	1.00	60,297		20,528	6,780	973	284	3,541	92,403
Police Officer	1.00	60,297		20,528	12,060	1,049	284	3,541	97,760
Police Officer	1.00	62,956		21,433	13,560	1,109	284	3,541	102,883
Police officer	1.00	58,779		20,011	12,060	1,027	284	3,541	95,703
Police Officer	1.00	54,209		11,009	12,060	961	242	3,016	81,496
Police Officer (Vacant)	1.00	53,504		10,866	12,060	951	245	3,058	80,684
CSO II	1.00	46,770		9,267	4,920	750	204	2,549	64,460
CSO I	1.00	39,898		7,905	9,840	721	183	2,277	60,824
CSO II	1.00	45,677		9,050	9,840	805	204	256	65,833
Subtotal:	30.00	1,966,922	-	604,409	304,104	32,930	9,020	105,342	3,022,726

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

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
<b>Temporary Personnel</b>									
Admin Clerk		-	14,755	192		214	-	91	15,252
Teen Center Director		-	25,000	325		363	-	154	25,841
Teen Center Assistant		-	6,000	78		87	-	37	6,202
Subtotal:	0.00	-	45,755	595	-	663	-	281	47,295
<b>Other payroll costs:</b>									
PERS Health Administration/Sr. Mgmt Life Insurance					3,068				3,068
Retirement Health Benefit					1,221				1,221
Separation Pay		100,000							100,000
Overtime		90,000				1,305			91,305
Overtime - Reimbursable		10,000				145			10,145
Comp		21,387				310			21,697
Stand-by pay		11,500				167			11,667
Admin Leave Cash Out		11,000				160			11,160
Night Differential		11,043		3,760		160			14,962
Subtotal:		254,929	-	3,760	4,288	2,246	-		265,224
<b>GRAND TOTAL:</b>	<b>30.00</b>	<b>2,221,851</b>	<b>45,755</b>	<b>608,763</b>	<b>308,392</b>	<b>35,840</b>	<b>9,020</b>	<b>105,623</b>	<b>3,335,244</b>

CITY OF DIXON  
 OPERATING EXPENSES SUMMARY SHEET  
 FY 2013 BUDGET

Department #: 161  
 Department Name: POLICE

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
521000	19,050	16,000	18,000	Building/Site Maintenance: HVAC, \$7,900; Pest Control, \$600; Electrical, \$1,500; Equip repair, \$3,500; Fire Sprinkler System Inspection, \$3,000; Tree Maintenance \$1,000, Generator Inspection, \$500
521800	96,200	96,200	98,200	Communications: Line Charges AT&T (911, 678-7080/7081) & Solano Dispatch, \$77,000; Clets Solano Co., \$6,700; NEXTEL, \$6,000; DSL, \$1,000; Solano County Communications, \$3,100, SECA, \$4,400
522400	-	-	-	Hearing Officer
523000	125,000	125,000	130,500	Annual Contract Animal Shelter MOU estimated costs
523600	3,000	-	3,000	Booking Fees Charged by Solano County for Prisoner Processing. 200 bookings per year at \$15
524000	-	563	-	DMV Exams/Physicals
524200	1,000	1,000	1,000	Dues & Subscriptions:
526000	2,500	2,500	2,500	Equipment maintenance: Vehicle Fire Extinguishers, \$500; Radio Repair, \$500; Printers/Computer Repairs, \$1,000; Radar, \$500
526800	2,500	3,000	3,000	Firing Range Supplies: Ammunition, \$2,000; Weapon Repair, \$500; Targets, \$200; Supplies, \$300
528800	10,995	12,000	12,000	Investigations: Sexual assault Exams, \$4,000; Fingerprints, \$1,500; Blood Alchol/Drug Exams, \$1,500; Polygraph/Medical/Psych, \$1,000; ID-Kits, \$250; Drug Kits, \$150; Med Reports, \$100; Transcription, \$500, Image-ware, \$2,000; Livescan, \$1,000
529000	-	-	14,000	K-9 Unit - New Program
529400	138,000	138,000	138,000	Lease Purchase: Copy Machine \$4,000; Solano County Veh lease program (17 vehicles) \$134,000
530200	-	500	500	Meetings and Seminars: County Chiefs Mtg., Commanders, Special Mtgs
531200	500	500	500	Neighborhood Watch Supplies
531210	2,000	2,000	2,000	Supplies for Volunteer programs and Cadet program
531400	1,000	500	500	Software Maintenance
531600	13,000	9,000	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
532000	-	357	-	Personnel/Recruiting
532200	2,500	2,500	2,500	Officers are tested bi-annually; test proctor costs \$2,500

Department #: 161  
 Department Name: POLICE

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
535600	6,500	6,000	6,000	Special Supplies: Computer Software/Misc Equip \$3,020; Business Cards \$500; DMV Guides \$100; Crime Scene Supplies \$500; Flares \$800; OC Spray \$80; Batteries \$150; Latex Gloves \$350; printing \$500
535750	-	2,000	2,000	Non-POST Training: Ca. Police Chiefs Conference, Liability Training, Non-Sworn Training
535850	15,000	15,000	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	3,650	3,650	3,650	Vests, batons, and other non-allowance type uniform items.
536000	30,000	30,000	3,000	Utilities : PG&E (heating, Air Conditioning, Lights); reduction due to installation of solar panels
537500	71,300	61,000	70,000	Vehicle Expense Fuel
538000	3,000	4,500	4,500	Parts Vehicle: Maintenance/Repair \$4,000; Car Wash \$500
539000	2,500	2,500	2,500	Cal Water Service for the Police Department
Total	549,195	534,270	545,850	



# 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 – 2012 - Department Accomplishments**

- FEMA Grant for Replacement Breathing Apparatus Completed
- Office of Traffic Safety Grant for Upgraded Extrication Equipment Completed
- New Volunteer Firefighters Recruited and Trained
- Engineer Promotional Process Completed
- Cardiac Monitor / Defibrillator Grant Received
- Emergency Communications Upgrades Completed
- Cooperative Fire Administration Agreement with City of Winters



## **Budget Year - 2013 - Department Work Plan/Goals**

- Comprehensive Update to City of Dixon Emergency Operations Plan
- Continue to Identify Regional Partnership Opportunities
- Identify Apparatus Replacement Plan
- Development of a Firefighter Wellness / Fitness Program



# City of Dixon Budget FY2013

## 166 - FIRE

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
100-166-511000-0000	Salaries/Wages	1,789,406	1,678,024	1,682,548	1,569,739	1,740,053
100-166-511100-0000	Salaries/Wages PT	88	-	-	-	-
100-166-511200-0000	Overtime	268,330	261,072	153,245	361,167	225,000
100-166-511210-0000	Reimbursable Overtime	20,053	-	-	1,113	-
100-166-511220-0000	FLSA Overtime	35,159	21,265	34,709	28,846	34,709
100-166-511300-0000	Standby	15,020	13,180	24,040	25,460	28,840
100-166-511400-0000	Volunteer Pay	10,152	13,282	14,000	12,794	14,000
100-166-511600-0000	Uniform Allowance	22,750	18,429	2,550	2,550	1,700
100-166-511900-0000	Separation Pay	-	20,212	-	-	-
100-166-512100-0000	Medicare	37,393	29,945	33,132	28,315	34,099
100-166-512200-0000	Retirement	413,854	406,937	414,084	369,778	394,519
100-166-512300-0000	Disability Insurance	9,380	7,426	7,702	7,326	8,162
100-166-512400-0000	Health Insurance	285,941	276,512	266,477	241,892	248,730
100-166-512410-0000	Health Insurance - Volunteer	7,526	7,265	9,000	5,807	9,000
100-166-512500-0000	Unemployment Insurance	-	865	-	-	-
100-166-512600-0000	Worker's Comp Insurance	97,711	84,268	94,475	87,560	99,983
100-166-521000-0000	Bld/Site Maintenance	18,078	20,004	24,600	24,600	26,200
100-166-521800-0000	Communications	71,301	76,001	78,300	78,300	78,300
100-166-522400-0000	Consultants - Professional	2,083	13,784	2,000	2,000	3,000
100-166-523150-0000	Contract Services	3,400	3,400	3,400	3,400	3,400
100-166-524000-0000	DMV Exams/Physicals	975	390	2,000	3,000	2,000
100-166-524200-0000	Dues/Subscriptions	4,760	4,928	5,545	5,545	5,545
100-166-525600-0000	EMS Supplies	15,628	13,300	16,100	16,100	17,100
100-166-526000-0000	Equip Repairs/Maintenance	20,904	23,218	26,855	26,855	28,655
100-166-527200-0000	Hepatitis Shots	-	-	500	150	500
100-166-529400-0000	Lease Purchase	28,045	27,992	28,900	28,900	29,800
100-166-530200-0000	Meetings/Seminars	1,376	1,815	2,200	2,200	2,900
100-166-531000-0000	Mileage Reimbursement	288	153	100	100	100
100-166-531600-0000	Office Supplies	3,851	5,018	4,900	4,900	4,900
100-166-532000-0000	Personnel/Recruiting	2,444	136	-	-	-
100-166-533400-0000	Public Education	1,554	1,991	2,700	2,700	2,950
100-166-535500-0000	Small Tools	862	156	500	500	1,000
100-166-535600-0000	Special Supplies	25,160	22,758	40,400	40,400	35,900
100-166-535750-0000	Training	10,736	30,630	13,000	13,000	13,000

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
100-166-535900-0000	Uniforms (volunteers, non-allowance)	-	-	23,600	23,600	23,600
100-166-536000-0000	Utilities	28,159	32,598	34,000	34,000	11,700
100-166-537500-0000	Vehicle Fuel	22,872	27,246	30,000	30,000	30,000
100-166-538000-0000	Vehicle Maintenance	14,553	11,632	9,800	9,800	9,800
100-166-538500-0000	Vehicle Parts	15,905	16,456	15,000	15,000	15,000
100-166-539000-0000	Water	639	528	500	500	500
100-166-560400-0000	Capital Outlay	-	-	131,500	131,500	37,000
100-166-560400-1102	Capital Outlay - FEMA 2012	-	-	354,651	354,651	-
<b>TOTAL DEPT EXPENDITURES</b>		<b>3,306,336</b>	<b>3,172,815</b>	<b>3,587,014</b>	<b>3,594,049</b>	<b>3,221,644</b>

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

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
<b>PERMANENT EMPLOYEES:</b>								
Fire Chief	1.00	129,788	30,435	14,592	2,094	636	7,627	185,172
Fire Division Chief	1.00	120,933	25,698	14,592	1,965	513	6,153	169,854
Fire Division Chief	1.00	120,933	25,698	14,592	1,965	513	6,153	169,854
Public Safety Admin. Manager	1.00	63,704	12,622	14,592	1,135	291	365	92,709
Fire Captain	1.00	84,168	19,737	13,560	1,417	412	4,946	124,241
Fire Captain	1.00	83,397	19,557	6,780	1,308	409	4,901	116,351
Fire Captain	1.00	95,907	22,490	6,780	1,489	409	4,901	131,976
Fire Engineer	1.00	75,900	17,799	13,560	1,297	372	4,460	113,388
Fire Engineer	1.00	75,900	17,799	13,560	1,297	372	4,460	113,388
Fire Engineer	1.00	75,900	17,799	6,780	1,199	372	4,460	106,510
Fire Engineer	1.00	75,900	17,799	13,560	1,297	372	4,460	113,388
Fire Engineer	1.00	72,288	16,952	6,780	1,146	354	4,248	101,768
Fire Engineer	1.00	79,695	18,688	13,560	1,352	391	4,683	118,370
Fire Fighter	1.00	66,528	15,601	13,560	1,161	326	3,910	101,086
Fire Fighter/Paramedic	1.00	73,224	17,171	13,560	1,258	359	4,303	109,875
Fire Fighter/Paramedic	1.00	73,224	17,171	6,780	1,160	359	4,303	102,997
Fire Fighter/Paramedic	1.00	71,475	16,761	13,560	1,233	350	4,200	107,580
Fire Fighter/Paramedic	1.00	73,224	17,171	6,030	1,149	359	4,303	102,236
Fire Fighter/Paramedic	1.00	73,224	17,171	13,560	1,258	359	4,303	109,875
FF/Paramedic (VACANT)	1.00	64,821	15,201	13,560	1,137	318	3,809	98,845
FF/Paramedic (VACANT)	1.00	64,821	15,201	13,560	1,137	318	3,809	98,845
FF/Paramedic (Grant Pending)	-	-	-	-	-	-	-	-
Subtotal:	21.00	1,714,953	394,519	247,458	28,455	8,162	94,761	2,488,308

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
<b>Other payroll costs:</b>								
PERS Health Administration/Sr. Mgmt Life Insurance				1,272				1,272
Overtime		225,000			3,263			228,263
FLSA (Y-time)		34,709			503			35,212
Stand-by pay		28,840			418			29,258
Comp Time Cash Out		18,800			273			19,073
Admin Leave Cash Out		8,000			116			8,116
Volunteer		14,000		9,000	1,071		5,222	29,293
Subtotal:		329,349	-	10,272	5,644	-	5,222	350,487
<b>GRAND TOTAL:</b>	<b>21.00</b>	<b>2,044,302</b>	<b>394,519</b>	<b>257,730</b>	<b>34,099</b>	<b>8,162</b>	<b>99,983</b>	<b>2,838,794</b>

Vacant FF/Paramedic positions approved for recruitment

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 166  
Department Name: FIRE

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
521000	24,600	24,600	26,200	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, SCBA cylinder racks
521800	78,300	78,300	78,300	Dispatch service fees, leased phone lines, County radio use fee, telephone & cell service, mobile service to mobile data computers
522400	2,000	2,000	3,000	Medical Director consulting for ALS services, including annual medical malpractice insurance, consulting services for grant development
523150	3,400	3,400	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	2,000	3,000	2,000	Physicals for personnel
524200	5,545	5,545	5,545	Dues & subscriptions to Chief's & Firefighter's Assns. & regulatory code updates
525600	16,100	16,100	17,100	Medications, IV's, electrodes, bandages, oxygen masks, gloves, oxygen, misc. EMS equipment & bio-hazard disposal contract for fire & police
526000	26,855	26,855	28,655	Annual ladder test, defib maint. contract incl. batteries, calibration of defibs, SCBA fit testing, radio equipment, maint. contracts on copier & records mgmt. system, bi-annual breathing apparatus & cylinder maint., SCBA mask repairs
527200	500	150	500	Hepatitis B shots for personnel
529400	28,900	28,900	29,800	Copy machine lease, ice machine lease, emergency response vehicle leases through Solano Co. for Chief & Div. Chiefs
530200	2,200	2,200	2,900	Calif. Fire Chief's Assn. Leadership Seminar Nor Cal Fire Prevention Officer meetings, Calif. Fire Prevention Workshop
531000	100	100	100	Employee mileage reimbursement
531600	4,900	4,900	4,900	Office supplies, prevention inspection forms & supplies
533400	2,700	2,700	2,950	Public education materials; handouts, brochures, posters, safety videos, Juvenile Firesetter materials, Fire Prevention Day open house supplies
535500	500	500	1,000	Misc. small tools & fire investigation equipment
535600	40,400	40,400	35,900	Map updates, replacement of turnouts, protective equipment, EOC supplies, hose replacement, computers & software, EOC supplies, technical rescue equipment, replacement of structure boots, etc.
535750	13,000	13,000	13,000	EMS training program, technical rescue training, fire service training, prevention training, training supplies

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 166  
Department Name: FIRE

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
535900	23,600	23,600	23,600	Uniform maint.-shifts, hats, pants, badges, brass; replacement safety boots, volunteer uniforms, new volunteer personal protective equipment (excludes uniform allowance)
536000	34,000	34,000	11,700	Gas & electric for station (reduced for solar offset)
537500	30,000	30,000	30,000	Fuel expense for fire apparatus and other emergency response vehicles
538000	9,800	9,800	9,800	Annual labor services, opacity tests, smog tests, tows, flats, brake inspections, body & paint repairs, misc. maint.
538500	15,000	15,000	15,000	Parts for annual services, tires, lights, batteries, switches, glass, hardware, valve kits, seals, etc.
539000	500	500	500	DSWA water
560400	131,500	131,500	37,000	Capital Outlay - See SS-2
560400-1102	354,651	354,651	-	FEMA Grant 2012 - 157,028 for Breathing apparatus Grant; 197,623 for defibrillator monitors grant
Total	851,051	851,701	382,850	



CITY OF DIXON  
 CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)  
 FY 2013 BUDGET

Department #: 166  
 Department Name: Fire

(N)ew or (R)eplacement (A)	Category* (B)	Priority (C)	Item Description (Be Specific) (D)	Cost/Unit (incl Tax and Freight) (E)	Quantity (F)	Total (G)
R	B		Carpet replacement for Admin area, EOC/Training Room, Dayroom, etc.	20,000	1	20,000
R	B		Slurry fire station parking lot	15,000	1	15,000
R	E		Portable public address system	2,000	1	2,000
Total						37,000

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

# Recreation and Community Services

## 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, Jim Stevens Arena, multiple sports fields, and 88 acres of developed 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 & Community Services 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.

## After School Programs:

The department has developed a very successful collaborative with the Dixon Unified School District to offer free after school programs. ASPIRE currently is running on the campus of Anderson Elementary School and Gretchen Higgins Elementary School. These programs combined serve 160 students per day. The program offers homework assistance, physical activity, and enriching recreational activities. Recently the Department was responsible for adding Second Step, a science based social skills curriculum, as a new component to the program.

## **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 renovation and expansion included the widening of the existing lap pool from 6-lanes to 8-lanes, the addition of a training pool, the expansion of the deck and turf area and the complete renovation of the pool building. 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, First Aid, Basics in Babysitting, Zumba, Aerobic Step and Fitness, Exercise to Music, Boot Camp Adult Conditioning, Tennis, Lifeguard Training, Art, Just 4 Kicks Soccer, cooking, seasonal activities and more.

## **Alcohol Tobacco and Other Drugs - Youth Programs**

In July 2009, the Recreation & Community Services took over coordination of the ATOD program. The Recreation Coordinator is responsible for the coordination of the Dixon Alcohol, Tobacco, and Other Drug (ATOD) City Team which is a collaborative effort comprised of concerned citizens, who collectively oversee a grant funded by the Solano County Board of Supervisors for the implementation of ATOD prevention strategies in the City of Dixon. The Dixon ATOD City Team has had many great successes over the past several years. The Recreation Coordinator will continue to act as liaison between Solano County Health & Social Services, the Coalition, the All City Team Coordinator and the ATOD City Team and strive to implement community organization strategies, environmental prevention approaches and policy change efforts as determined by the ATOD Team's strategic plans, goals and objectives.

## **Current Year – 2012 – Program Accomplishments**

- Secured Afterschool Program Funding by implementing Second Step, a science based curriculum
- Senior/Multi-Use Center remains open during furlough days

## **Budget Year - 2013 - Program Work Plan/Goals**

- Increase rate of recovery for aquatic programs
- Seek funds to leverage current Solano County funding to sustain work of ATOD City Teams
- Offer Youth Theatre program at the Performing Arts Theatre

# City of Dixon Budget FY2013

## 171 - RECREATION

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
100-171-511000-0000	Salaries/Wages	225,116	101,094	77,170	39,103	76,354
100-171-511000-1201	Salaries/Wages - ASPIRE	-	4,804	-	25,802	-
100-171-511100-0000	Salaries/Wages PT	47,551	57,448	65,405	22,592	9,125
100-171-511100-1201	Salaries/Wages PT - ASPIRE	-	-	-	36,689	56,280
100-171-511120-0000	Aquatics Personnel	75,970	70,899	62,037	57,467	62,037
100-171-511130-0000	Playground/Special Events Personnel	-	-	-	(115)	-
100-171-511200-0000	Overtime	67	46	-	86	-
100-171-511900-0000	Separation Pay	-	16,230	-	-	-
100-171-512100-0000	Medicare	12,701	8,306	3,152	1,897	3,209
100-171-512100-1201	Medicare - ASPIRE	-	63	-	818	-
100-171-512200-0000	Retirement	33,382	14,443	14,609	9,684	15,129
100-171-512200-1201	Retirement - ASPIRE	-	746	-	4,937	-
100-171-512210-0000	Retirement - PARS	-	2,758	1,657	4,078	1,657
100-171-512210-1201	Retirement - PARS - ASPIRE	-	-	-	512	-
100-171-512300-0000	Disability Insurance	1,243	480	364	377	364
100-171-512400-0000	Health Insurance	41,976	21,982	12,852	18,312	17,557
100-171-512500-0000	Unemployment Insurance	751	932	-	207	-
100-171-512600-0000	Worker's Comp Insurance	5,422	4,312	3,166	2,601	3,166
100-171-512600-1201	Worker's Comp Ins. - ASPIRE	-	84	-	1,350	-
100-171-520400-0000	Advertising/Legal Notices/Pubs	904	142	500	358	500
100-171-520600-0000	Auto Allowance	2,400	374	-	-	-
100-171-521800-0000	Communications	1,322	892	1,300	1,200	1,300
100-171-522610-0000	Contr Servs - Recnet	47	61	-	-	-
100-171-524200-0000	Dues/Subscriptions	339	305	650	621	650
100-171-530200-0000	Meetings/Seminars	46	-	-	-	-
100-171-531000-0000	Mileage Reimbursement	723	551	600	600	600
100-171-531600-0000	Office Supplies	652	428	600	500	600
100-171-532000-0000	Personnel/Recruiting	64	96	-	1,000	1,000
100-171-533600-0000	Rec - Aquatics	3,439	2,772	3,000	3,000	3,500
100-171-534500-0000	Fees - Administration	406	665	-	332	-
100-171-535600-0000	Special Supplies	12,224	3,529	-	-	-
100-171-535750-0000	Training	400	-	1,000	1,000	1,000

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
100-171-540800-0000	Youth Programs	28,464	715	-	-	-
100-171-540800-1201	Youth Programs - Second Step	-	1,438	3,164	3,164	5,000
100-171-540800-1202	Youth Programs - DFS AIM Mentoring	-	13,294	6,500	6,500	-
100-171-540800-1203	Youth Programs - Comm Organizing	-	3,399	5,806	5,806	6,780
100-171-540800-1204	Youth Programs - Nurturing Parent	-	3,400	3,400	3,400	3,400
100-171-540800-1205	Youth Programs - Meals/Refresh	-	423	700	700	700
100-171-535660-0000	Joint City/DUSD Perf. Arts	5,305	5,464	5,628	5,628	5,797
<b>TOTAL DEPT EXPENDITURES</b>		<b>500,912</b>	<b>342,575</b>	<b>273,260</b>	<b>260,208</b>	<b>275,704</b>

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

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
<b>PERMANENT EMPLOYEES:</b>									
Recreation Manager	0.40	32,023		6,345	2,918	507	147	183	42,123
Recreation Coordinator	1.00	44,331		8,784	14,592	854	217	1,076	69,854
Subtotal:	1.40	76,354	-	15,129	17,510	1,361	364	1,259	111,977
<b>Temporary Personnel</b>									
Pool Manager			6,189	80		90		150	6,509
Assistant Pool Manager			5,786	75		84		140	6,085
Swim Instructor/Guard			21,378	278		310		519	22,485
Lifeguard/Instructor			28,684	373		416		696	30,169
Recreation Specialist II After School			19,732	257		286		121	20,395
Recreation Specialist I After School			31,329	407		454		193	32,383
Video Technician (Movies in the Park)			218	3		3		1	225
Sports Coordinator(s) soccer, basketball, softball			8,908	116		129		55	9,207
Recreation Specialist II After School			5,220	68		76		32	5,396
Subtotal:	0.00		127,442	1,657		1,848		1,907	132,854
<i>Other payroll costs:</i>									
PERS Health Administration/Sr. Mgmt Life Insurance						46			46
Subtotal:						46			46
<b>GRAND TOTAL:</b>	<b>1.40</b>	<b>76,354</b>	<b>127,442</b>	<b>16,785</b>	<b>17,557</b>	<b>3,209</b>	<b>364</b>	<b>3,166</b>	<b>244,877</b>

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 171  
Department Name: RECREATION

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
520400	500	358	500	Dixon Youth Basketball signs, Swim brochure, other promotion
521800	1,300	1,200	1,300	Cell Phones
524200	650	621	650	ASCAP and BMI licensing fees
531000	600	600	600	Mileage for work related travel by the Recreation Manager & Coordinator
531600	600	500	600	General office supplies.
532000	-	1,000	1,000	Recruiting/Personnel Services (Random Drug Testing Temp/Seasonal Staff)
534500	-	332	-	Fees - Administration (RecNet)
533600	3,000	3,000	3,500	Aquatic supplies, lifeguard shirts and suits, visors, whistles, sunscreen, first aid supplies, various pool related equipment purchased as needed.
535660	5,628	5,628	5,797	Subsidy to Performing Arts Center Per MOU with District (3% annual increase)
535750	1,000	1,000	1,000	Lifeguards hired by the City of Dixon are reimbursed for their training costs. Also, some non-aquatic staff are provided training in CPR.
540800-1201	3,164	3,164	5,000	(Formerly ATOD program) Youth Programs - Second Step
540800-1202	10,000	6,500	-	Youth Programs - DFS AIM Mentoring
540800-1203	3,306	5,806	6,780	Youth Programs - Comm Organizing
540800-1204	2,400	3,400	3,400	Youth Programs - Nurturing Parent
540800-1205	700	700	700	Youth Programs - Meals/Refresh
<b>Total</b>	<b>32,848</b>	<b>33,809</b>	<b>30,827</b>	

*City of Dixon Budget FY2013*  
**172 - SENIOR MULTI-USE CENTER (SMUC)**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
100-172-511000-0000	Salaries/Wages	46,900	49,028	49,034	50,588	48,034
100-172-511100-0000	Salaries/Wages PT	7,582	9,254	10,231	8,482	10,231
100-172-512100-0000	Medicare	1,386	1,243	939	922	908
100-172-512200-0000	Retirement	6,941	7,358	9,191	9,560	9,517
100-172-512210-0000	Retirement - PARS	-	60	133	103	133
100-172-512300-0000	Disability Insurance	278	232	221	228	221
100-172-512400-0000	Health Insurance	8,543	7,661	5,472	5,475	4,378
100-172-512500-0000	Unemployment Insurance	1,035	377	-	648	-
100-172-512600-0000	Worker's Comp Insurance	385	392	338	393	338
100-172-520400-0000	Advertising/Legal Notices/Pubs	-	33	100	51	100
100-172-521000-0000	Bld/Site Maintenance	5,744	5,439	5,500	5,500	5,500
100-172-521800-0000	Communications	2,001	2,324	2,500	2,300	2,500
100-172-522600-0000	Contr Servs - Non Professional	1,410	1,462	1,500	1,560	1,560
100-172-522610-0000	Contr Servs - Recnet	47	61	-	-	-
100-172-524200-0000	Dues/Subscriptions	9	-	-	-	-
100-172-526000-0000	Equip Repairs/Maintenance	104	107	-	-	-
100-172-531000-0000	Mileage Reimbursement	431	271	200	250	250
100-172-531600-0000	Office Supplies	138	-	500	465	500
100-172-534500-0000	Fees - Administration	144	313	-	200	-
100-172-535520-0000	S/MUC Donations Expensed	-	63	500	-	-
100-172-535550-0000	Special Events	726	589	1,000	800	1,000
100-172-535600-0000	Special Supplies	223	256	500	-	-
100-172-536000-0000	Utilities	6,760	7,297	6,000	6,000	6,000
100-172-539000-0000	Water	651	781	650	650	650
100-172-560400-0000	Capital Outlay	-	2,146	6,800	4,800	1,000
<b>TOTAL DEPT EXPENDITURES</b>		<b>91,439</b>	<b>96,744</b>	<b>101,309</b>	<b>98,974</b>	<b>92,820</b>



CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

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
<b>PERMANENT EMPLOYEES:</b>									
Recreation Manager	0.60	48,034		9,517	4,378	760	221	275	63,185
<b>Temporary Personnel</b>									
Building Monitor		-	10,231	133		148	-	63	10,575
<b>GRAND TOTAL:</b>	<b>0.60</b>	<b>48,034</b>	<b>10,231</b>	<b>9,650</b>	<b>4,378</b>	<b>908</b>	<b>221</b>	<b>338</b>	<b>73,760</b>

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Department #: 172  
Department Name: SENIOR/MULTI-USE CENTER

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
520400	100	51	100	Miscellaneous promotional material
521000	5,500	5,500	5,500	Cleaning supplies,maintenance & repairs, HVAC repair & maintenance contract
521800	2,500	2,300	2,500	Telephone (local and long distance) for three offices, one cell phone; DSL and firewall
522600	1,500	1,560	1,560	Alarm contract for the Senior/Multi-Use Center, Pest Control
531000	200	250	250	Mileage reimbursement for work related travel
531600	500	465	500	General office supplies
534500	-	200	-	Fees Administration - RecNet
535520	500	-	-	Cash donations expensed for senior citizen activities or items for the center
535550	1,000	800	1,000	Supplies for senior citizen special events/trips.
535600	500	-	-	Supplies for senior citizen activities.
536000	6,000	6,000	6,000	Utilities
539000	650	650	650	Water
560400	6,800	4,800	1,000	Capital Outlay - See SS-2
Total	25,750	22,576	19,060	

CITY OF DIXON  
 CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)  
 FY 2013 BUDGET

Department #: 172  
 Department Name: SMUC

(N)ew or (R)eplacement (A)	Category* (B)	Priority (C)	Item Description (Be Specific) (D)	Cost/Unit (incl Tax and Freight) (E)	Quantity (F)	Total (G)
R	B		Purchase exterior paint for SMUC building	1,000.00	1	1,000
					Total	1,000

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

*This page intentionally left blank.*





# General Fund 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 Vacaville–Dixon Greenbelt 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 the Economic Development, Community Development, Building Inspection and Engineering department budgets. Community Services includes the Public Works Operations and Maintenance, Storm Drain and the 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. 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.

Over the past three years, the Recreation Fund budget has greatly expanded with the addition of the youth basketball and adult soccer leagues. With the renovated flooring in the Jim Stevens Arena, the City now runs both adult and youth arena-soccer leagues year round.

The remainder of the proposed budget is very similar to last year with resources budgeted for a variety of recreational classes, day camp and teen activities. In FY 2012-13, this fund would be managed by the Public Works Department.

**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 with The last transfer of \$300,000 was made in FY 2005-06. 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 with a \$50,000 transfer for future infrastructure projects.

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

FUND		COUNCIL		PLANNING	EQUIPMENT	BUILDING	INFRASTRUC	Total	
		DISCRETIONARY	RECREATION	AGREEMENTS	REPLACEMENT	RESERVE	TURE		
		FUND					RESERVE		
		102*	103	190*	820	830*	831		
<b>FY 2012</b>									
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>									
<b>BEGINNING FUND BALANCE</b>	<b>July-2011</b>	144,054	22,899	12,373	1,553,446	205,416	-	<b>1,938,188</b>	
<b>PROJECTED</b>									
	June 30, 2012	ACTUAL REVENUE	-	62,085	33,200	5,925	1,440	40	<b>102,690</b>
		TRANSFERS	-	-	-	50,000	-	50,000	<b>100,000</b>
		ACTUAL REVENUE & TRANSFERS	-	62,085	33,200	55,925	1,440	50,040	<b>202,690</b>
		ESTIMATED EXPENDITURES	-	47,195	36,294	20,000	-	-	<b>103,489</b>
		TRANSFERS	-	37,780	-	227,062	178,405	-	
		ESTIMATED EXP (inc transfers)	-	84,975	36,294	247,062	178,405	-	<b>103,489</b>
<b>ESTIMATED FUND BALANCE</b>	June 30, 2012	<b>144,054</b>	<b>9</b>	<b>9,279</b>	<b>1,362,308</b>	<b>28,451</b>	<b>50,040</b>	<b>1,594,142</b>	
<b>FY 2013</b>									
<b>SUMMARY OF PROJECTED RESOURCES AND APPROPRIATIONS</b>									
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>July-2012</b>	144,054	9	9,279	1,362,308	28,451	50,040	<b>1,594,142</b>	
<b>ADOPTED</b>									
	July 1, 2012	ESTIMATED REVENUE							
		REVENUES	6,320	59,900	-	-	-	-	<b>66,220</b>
		INTEREST EARNINGS	-	-	-	5,800	-	-	<b>5,800</b>
		TRANSFERS	-	-	-	-	-	50,000	<b>50,000</b>
		ESTIMATED REVENUE (inc transfers)	6,320	59,900	-	5,800	-	50,000	<b>122,020</b>
		ESTIMATED AVAILABLE RESOURCES	150,374	59,909	9,279	1,368,108	28,451	100,040	<b>1,716,162</b>
		ADOPTED APPROPRIATIONS	-	48,826	-	-	-	-	<b>48,826</b>
		TRANSFERS	-	16,388	-	223,735	-	53	<b>240,176</b>
		ADOPTED APPROPRIATIONS (inc transfers)	-	65,214	-	223,735	-	53	<b>289,002</b>
<b>ESTIMATED FUND BALANCE</b>	June 30, 2013	<b>150,374</b>	<b>(5,304)</b>	<b>9,279</b>	<b>1,144,373</b>	<b>28,451</b>	<b>99,987</b>	<b>1,427,160</b>	
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>July 1, 2013</b>	150,374	(5,304)	9,279	1,144,373	28,451	99,987	<b>1,427,160</b>	

\*Due to zero budgetary activity, these funds are represented in the summary for fund balance information only.



*City of Dixon Budget FY2013*  
**FUND 102 - COUNCIL DISCRETIONARY FUND**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
102-000-421300-0000	Building Permits - Gen'l Plan	7,426	8,019	-	-	6,320
102-000-461600-0000	Interest Earned	1,712	(15)	-	-	-
102-000-470100-0000	Unrealized Gain GASB 31	(379)	893	-	-	-
		8,759	8,897	-	-	6,320
102-132-522400-0000	Consultants	20,389	2,533	-	-	-
102-132-523800-0000	County Charges	50	-	-	-	-
102-132-524200-0000	Dues/Subscriptions	-	600	-	-	-
		22,482	3,133	-	-	-
	<b>FUND REVENUE</b>	<b>8,759</b>	<b>8,897</b>	<b>-</b>	<b>-</b>	<b>6,320</b>
	<b>FUND EXPENDITURES</b>	<b>22,482</b>	<b>3,133</b>	<b>-</b>	<b>-</b>	<b>-</b>

***City of Dixon Budget FY2013***  
**FUND 103 - RECREATION**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
103-000-433650-0000	Rec - Adult Softball	19,813	13,005	16,200	13,220	15,400
103-000-433660-0000	Adult Soccer	14,966	3,286	6,240	46	-
103-000-433811-0000	Rec - Basketball - Youth	24,092	21,116	26,000	23,621	24,000
103-000-433837-0000	Rec - Day Camp	-	220	-	-	-
103-000-433845-0000	Rec - Fitness	14,026	16,218	15,000	15,000	15,000
103-000-433860-0000	Rec - General Interest	2,935	2,912	3,000	600	1,000
103-000-433910-0000	Rec - Soccer	144	317	-	420	-
103-000-433915-0000	Rec - Teen Activities	2,122	1,865	1,000	1,150	1,000
103-000-433920-0000	Rec - Tennis Lessons	3,526	2,736	2,000	1,510	2,000
103-000-433925-0000	Rec - Volleyball - Drop-ins	817	1,780	1,300	2,258	2,300
103-000-433995-0000	Scholarship Offset	-	-	(800)	(800)	(800)
103-000-461499-0000	Misc Grants	5,000	5,000	5,000	5,000	-
103-000-461600-0000	Interest Earned	480	(10)	-	60	-
103-000-470100-0000	Unrealized Gain GASB 31	(88)	197	-	-	-
		<b>87,832</b>	<b>68,641</b>	<b>74,940</b>	<b>62,085</b>	<b>59,900</b>
<b>DEPT 179 - MISCELLANEOUS RECREATION</b>						
103-179-511000-0000	Salaries/Wages	14,722	(1,136)	-	-	-
103-179-511150-0000	Wages P/T Volleyball	817	985	1,197	1,479	1,197
103-179-512100-0000	Medicare	341	18	17	21	17
103-179-512200-0000	Retirement	2,243	(176)	-	-	-
103-179-512210-0000	Retirement - PARS	-	9	16	19	16
103-179-512300-0000	Disability Insurance	85	-	-	-	-
103-179-512400-0000	Health Insurance	4,699	-	-	-	-
103-179-512600-0000	Worker's Comp Insurance	302	24	29	36	29
103-179-522610-0000	Contr Servs - Recnet	47	(67)	-	-	-
103-179-533845-0000	Rec - Fitness	10,264	11,800	10,500	10,500	10,500
103-179-533860-0000	Rec - General Interest	4,409	5,048	2,800	1,452	700
103-179-534500-0000	Fees - Administration	132	993	1,200	1,000	1,000
103-179-535600-0000	Special Supplies	627	22	-	-	-
103-179-535680-0000	Teen Activities	576	780	250	-	250
103-179-590100-0000	Transfer to General Fund	5,465	5,301	55,418	37,780	16,388
103-179-590104-0000	Transfer to Fund 104 Perf. Art	-	12,296	-	-	-
		<b>44,729</b>	<b>35,895</b>	<b>71,427</b>	<b>52,287</b>	<b>30,097</b>

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
<b>DEPT 180 - SOFTBALL</b>						
103-180-511000-0000	Salaries/Wages	-	-	-	-	-
103-180-511180-0000	Salaries - Rec Softball	1,928	2,573	2,448	2,127	2,800
103-180-512100-0000	Medicare	147	169	36	31	35
103-180-512210-0000	Retirement - PARS	-	6	32	28	32
103-180-512600-0000	Worker's Comp Insurance	50	68	59	52	59
103-180-522600-0000	Contract Svcs - Nonprof	9,223	7,499	8,500	9,965	9,700
103-180-534500-0000	Fees - Administration	144	186	150	175	175
103-180-535600-0000	Special Supplies	4,314	1,522	4,000	2,500	4,000
		15,806	12,023	15,225	14,877	16,802
<b>DEPT 182 - DROP-IN INDOOR SOCCER</b>						
103-182-511000-0000	Salaries/Wages	-	56	-	-	-
103-182-511180-0000	Salary - Rec Adult Soccer	7,586	4,314	6,209	368	-
103-182-512100-0000	Medicare	580	215	90	5	-
103-182-512210-0000	Retirement - PARS	-	25	81	5	-
103-182-512600-0000	Worker's Comp Insurance	206	115	151	9	-
103-182-522600-0000	Contract Svcs - Nonprof	4,842	317	-	-	-
103-182-535600-0000	Special Supplies	694	-	200	-	-
		13,908	5,041	6,731	387	-
<b>DEPT 183 - BASKETBALL</b>						
103-183-511180-0000	Wages PT Youth Basketball	14,364	5,968	7,056	8,277	9,000
103-183-512100-0000	FICA	1,096	117	102	120	102
103-183-512210-0000	Retirement - PARS	-	71	92	108	92
103-183-512600-0000	Worker's Comp Insurance	404	145	171	201	171
103-183-522600-0000	Contract Svc Non Prof	2,224	4,950	6,500	3,768	4,000
103-183-534500-0000	Administration Fees	255	209	250	350	350
103-183-535600-0000	Special Supplies	3,991	3,244	4,000	4,600	4,600
		22,334	14,705	18,171	17,423	18,315
<b>DEPT 184 - COMMUNITY EVENTS/CONCERT IN THE PARK</b>						
103-184-520400-0000	Advertising/Publications	598	-	-	-	-
103-184-522600-0000	Contract Services	4,150	3,350	-	-	-
		4,748	3,350	-	-	-
<b>FUND REVENUE</b>		87,832	68,641	74,940	62,085	59,900
<b>FUND EXPENDITURES</b>		101,525	71,015	111,553	84,975	65,214

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

FUND 103  
 RECREATION

Title	Base Pay	Total Pay	Temp Pay 511100	PARS Retirement 512210	Soc Sec/ Medicare 512100	Workers' Comp 512600	Total Employee
<b>Temporary Personnel</b>							
103-179 Volleyball Sports Coord	1,197	1,197	1,197	16	17	29	1,259
103-180 Softball Sports Coord	2,448	2,448	2,448	32	35	59	2,575
103-182 Drop-In Soccer Rec Leaders	6,209	6,209	6,209	81	90	151	6,531
103-183 Basketball Rec Leader	7,056	7,056	7,056	92	102	171	7,421
<b>GRAND TOTAL:</b>	<b>16,910</b>	<b>16,910</b>	<b>16,910</b>	<b>220</b>	<b>245</b>	<b>410</b>	<b>17,785</b>

Temporary personnel do not receive special pay or health insurance.

*City of Dixon Budget FY2013*

**FUND 820 - EQUIPMENT REPLACEMENT**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
820-000-461600-0000	Interest Earned	21,209	(938)	20,000	5,925	5,800
820-000-470100-0000	Unrealized Gain GASB 31	(4,420)	10,228	-	-	-
820-000-491100-0000	Transfer from Sewer O & M	-	50,000	50,000	50,000	-
		16,789	59,291	70,000	55,925	5,800
820-116-560400-0000	IT Capital Outlay/Equip Repl	-	8,027	21,200	20,000	-
820-820-590100-0000	Transfer to General Fund	626,473	47,327	192,762	19,811	57,000
820-820-590100-1101	Tfr to GF - VFA Grant	-	7,083	-	-	-
820-820-591307-0000	To Sewer Equip Replacement	-	-	-	-	166,735
820-820-592100-0000	Transfer to PW Capital Project	-	-	207,251	207,251	-
		626,473	62,437	421,213	247,062	223,735
	<b>FUND REVENUE</b>	16,789	59,291	70,000	55,925	5,800
	<b>FUND EXPENDITURES</b>	626,473	62,437	421,213	247,062	223,735

*City of Dixon Budget FY2013*  
**FUND 831 - INFRASTRUCTURE RESERVE**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
831-000-461600-0000	Interest Earned	-	-	-	40	-
831-000-490100-0000	Transfer from General Fund	-	-	50,000	50,000	50,000
		-	-	50,000	50,040	50,000
831-100-590100-0000	To General Fund	-	-	-	-	53
		-	-	-	-	53
<b>FUND REVENUE</b>		-	-	50,000	50,040	50,000
<b>FUND EXPENDITURES</b>		-	-	-	-	53



## Redevelopment & Successor Agency Funds



## **Redevelopment Agency Funds (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 windup 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.

This section of the budget contains prior year activity for the former Redevelopment Agency funds, i.e. tax increment revenues. The Agency had been presented as a component unit of the City of Dixon (the City). The City Manager had served as the Executive Director of the Agency. Support had been provided by the Economic Development and Finance staff in managing these funds.

The descriptions of the previous Agency funds are as follows:

### **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.



## 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.

The law provides that the Successor Agency shall create 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.

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. Fund 527 – Housing Successor Agency has been created to account for the housing assets.

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

FUND		RDA 510*	HOUSING SET ASIDE 520*	HOUSING SUCCESSOR AGENCY 527*	RDA OBLIGATION RETIREMENT 740*	Total
<b>FY2012</b>						
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>						
<b>BEGINNING FUND BALANCE**</b>	<b>July-2011</b>	(76,297)	1,491,925	1,680,530	1,180,026	<b>4,276,184</b>
<b>PROJECTED</b>						
	June 30, 2012					
	ACTUAL REVENUE	779,587	194,116	3,680	2,494	<b>979,877</b>
	TRANSFERS	12,500	-	-	12,500	<b>25,000</b>
	ACTUAL REVENUE & TRANSFERS	792,087	194,116	3,680	14,994	<b>1,004,877</b>
	ESTIMATED EXPENDITURES	(464,236)	5,511	-	246,521	<b>(212,204)</b>
<b>ESTIMATED FUND BALANCE</b>	June 30, 2012	1,180,026	1,680,530	1,684,210	948,499	<b>5,493,265</b>
<b>FY2012</b>						
<b>SUMMARY OF PROJECTED RESOURCES AND APPROPRIATIONS</b>						
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>June-2012</b>	-	-	1,684,210	948,499	<b>2,632,709</b>
<b>ADOPTED</b>						
	July 1, 2012					
	ESTIMATED REVENUE					
	REVENUES	-	-	1,825	583,777	<b>585,602</b>
	INTEREST EARNINGS	-	-	2,500	-	<b>2,500</b>
	TRANSFERS	-	-	-	25,000	<b>25,000</b>
	ESTIMATED REVENUE AND TRANSFERS	-	-	4,325	608,777	<b>613,102</b>
	ESTIMATED AVAILABLE RESOURCES	-	-	1,688,535	1,557,276	<b>3,245,811</b>
	ADOPTED APPROPRIATIONS	-	-	-	628,277	<b>628,277</b>
<b>ESTIMATED FUND BALANCE</b>	June 30, 2013	-	-	1,688,535	928,999	<b>2,617,534</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>July 1, 2013</b>	-	-	1,688,535	928,999	<b>2,617,534</b>

\*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.

\*\* Fund balance transfers were completed on February 1, 2012 from Fund 510 to 740 and 520 to 527 due to the RDA decommissioning.

*City of Dixon Budget FY2013*  
**FUND 510 - REDEVELOPMENT**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
510-000-401200-0000	Secured Property Taxes	1,637,337	1,466,499	735,022	735,022	-
510-000-401300-0000	Supplemental Taxes	(5,069)	11,971	-	9,102	-
510-000-401400-0000	Unsecured Property Taxes	93,036	73,941	34,068	34,067	-
510-000-461600-0000	Interest Earned	19,181	(2,248)	-	222	-
510-000-460700-0000	Loan Principal	959	600	490	489	-
510-000-460700-0045	Bud's 2007 Principal	1,400	1,540	874	873	-
510-000-460800-0000	Interest Earnings on Loans	685	28,908	370	369	-
510-000-460800-0045	Interest Earnings on Loans	1,509	1,379	-	824	-
510-000-469900-0000	Other Revenue	-	(17)	-	-	-
510-000-470100-0000	Unrealized Gain GASB 31	(3,407)	5,697	-	(1,381)	-
510-000-491100-0000	Transfer from Sewer O & M	25,000	25,000	12,500	12,500	-
		<b>1,770,630</b>	<b>1,613,270</b>	<b>783,324</b>	<b>792,087</b>	<b>-</b>
510-510-520100-0000	Admin Costs - Finance	4,772	-	-	-	-
510-510-520400-0000	Advertising/Legal Notices/Pubs	2,160	351	-	-	-
510-510-522400-0000	Consultants - Professional	1,849	3,000	-	-	-
510-510-523200-0000	Contract Serv - Audit	2,000	3,000	3,000	3,000	-
510-510-523800-0000	County Charges	-	31,543	-	-	-
510-510-524200-0000	Dues and Subscriptions	465	15	50	-	-
510-510-529600-0000	Legal Fees	2,172	10,693	3,250	3,250	-
510-510-531800-0000	Pass-Through Agreements	535,873	494,297	227,621	227,621	-
510-510-533000-0000	Program Administration	-	150,000	-	-	-
510-510-535600-0000	Special Supplies	35	35	-	-	-
510-510-536000-0000	Utilities	374	125	-	-	-
510-510-551050-0000	State "Take-aways"	768,400	158,200	-	-	-
510-510-590100-0000	To General Fund	197,707	191,776	95,888	95,888	-
510-510-592200-0000	To Storm Drain Cap Proj	-	1,032,000	718,951	(1,032,000)	-
510-520-527000-0000	Fiscal Agent Expense	2,226	2,173	2,120	2,120	-
510-520-550300-0000	Bond Interest	193,455	185,760	90,886	90,885	-
510-520-550400-0000	Bond Redemption	130,000	140,000	145,000	145,000	-

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
510-540-523120-0000	Farmers' Market	25,000	-	-	-	-
510-540-523900-0000	RDA Improvements/Promotions	24,163	13,454	-	-	-
510-540-523900-3002	RDA Promos - Grillin & Chillin	-	5,000	-	-	-
510-540-560150-0000	Construction	-	16,921	-	-	-
510-540-560250-0000	Design Hwy 113 Reconst	-	229	-	-	-
510-580-522500-0000	Escrow/Tittle Fees	-	50	-	-	-
510-580-529600-8100	Legal Fees	854	25	-	-	-
510-580-550800-8100	Loan - Old Firehouse Rehab	530,235	76,195	-	-	-
		2,421,738	2,514,844	1,286,766	(464,236)	-
	<b>FUND REVENUE</b>	<b>1,770,630</b>	<b>1,613,270</b>	<b>783,324</b>	<b>792,087</b>	<b>-</b>
	<b>FUND EXPENDITURES</b>	<b>2,421,738</b>	<b>2,514,844</b>	<b>1,286,766</b>	<b>(464,236)</b>	<b>-</b>

*City of Dixon Budget FY2013*

**FUND 520 - RDA HOUSING SET ASIDE**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
520-000-401200-0000	Secured Property Taxes	409,334	366,576	179,320	179,319	-
520-000-401300-0000	Supplemental Taxes	(1,267)	2,993	1,000	2,276	-
520-000-401400-0000	Unsecured Property Taxes	23,259	18,534	12,953	12,953	-
520-000-460700-0000	Loan Principal	2,500	-	-	-	-
520-000-460705-0000	Loan Proceeds -- HOME Program	660	9,667	649	649	-
520-000-460800-0000	Interest Earnings on Loans	133	2,847	304	304	-
520-000-461600-0000	Interest Earned	19,525	(524)	3,021	3,021	-
520-000-461800-0000	Miscellaneous Income	1,000	-	-	-	-
520-000-470100-0000	Unrealized Gain GASB 31	(4,224)	9,374	-	(4,406)	-
		<b>450,920</b>	<b>409,466</b>	<b>197,247</b>	<b>194,116</b>	<b>-</b>
520-510-520100-0000	Admin Costs - Finance	259	-	-	-	-
520-510-520200-0000	Admin Costs - Gen'l	32,586	27,530	3,886	3,886	-
520-510-520400-0000	Advertising/Legal Notices/Pubs	161	-	-	-	-
520-510-522400-0000	Consultants - Professional	26,965	2,000	40,000	-	-
520-510-523200-0000	Contract Serv - Audit	2,000	2,000	2,000	2,000	-
520-510-523800-0000	County Charges	-	7,886	-	-	-
520-510-529600-0000	Legal Fees	2,370	5,375	625	625	-
520-510-535750-0000	Training	95	-	-	-	-
520-530-527110-0000	Grants - Safe at Home	633	9,879	5,000	-	-
520-530-527120-0000	Grants - Emer Shelter Vouchers	5,702	1,285	7,500	-	-
520-530-531700-0000	Opportunity Projects	343,000	-	600,000	-	-
520-530-590100-0000	Transfer to General Fund	170,690	165,571	-	-	-
520-550-520200-0000	Administrative Costs - Gen'l	-	100	-	-	-
520-570-529800-0000	FTHB Loan Program	142,200	89,400	200,000	(1,000)	-
520-570-529810-0000	REHAB LOAN Program	-	16,300	250,000	-	-
520-570-522500-0000	Escrow/Title Fees	-	300	-	-	-
		<b>726,661</b>	<b>327,626</b>	<b>1,109,011</b>	<b>5,511</b>	<b>-</b>
	<b>FUND REVENUE</b>	<b>450,920</b>	<b>409,466</b>	<b>197,247</b>	<b>194,116</b>	<b>-</b>
	<b>FUND EXPENDITURES</b>	<b>726,661</b>	<b>327,626</b>	<b>1,109,011</b>	<b>5,511</b>	<b>-</b>

*City of Dixon Budget FY2013*

**FUND 527 - HOUSING SUCCESSOR AGENCY\***

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
527-000-401200-0000	Secured Property Taxes	-	-	194,373	-	-
527-000-401400-0000	Unsecured Property Taxes	-	-	3,047	-	-
527-000-461600-0000	Interest Earned	-	-	479	3,000	2,500
527-000-460705-0000	Home Loan Principal Pymts	-	-	10,851	440	1,200
527-000-460800-0000	Interest Earned on Loans	-	-	2,196	240	625
		-	-	210,946	3,680	4,325
527-000-520200-0000	Admin Costs - General	-	-	26,114	-	-
527-000-523800-0000	County Charges	-	-	6,250	-	-
527-000-529600-0000	Legal Fees	-	-	4,375	-	-
		-	-	36,739	-	-
<b>FUND REVENUE</b>		-	-	<b>210,946</b>	<b>3,680</b>	<b>4,325</b>
<b>FUND EXPENDITURES</b>		-	-	<b>36,739</b>	-	-

\*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 FY2013*

**FUND 740 - RDA OBLIGATION RETIREMENT FUND\***

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
740-000-401200-0000	Secured Property Taxes	-	-	759,748	-	579,591
740-000-401400-0000	Unsecured Property Taxes	-	-	35,932	-	-
740-000-460700-0000	Loan Principal	-	-	1,010	374	766
740-000-460700-0045	Bud's 2007 Principal	-	-	826	650	1,620
740-000-460700-0130	Principal Repay - MacLaughlin	-	-	100,000	-	-
740-000-460800-0000	Interest Earnings on Loans	-	-	630	1,470	1,800
740-000-491305-0000	Transfer from Sewer O&M	-	-	12,500	12,500	25,000
		-	-	910,646	14,994	608,777
740-000-523200-0000	Contract Serv - Audit	-	-	-	-	5,000
740-000-523800-0000	County Charges	-	-	31,543	-	32,000
740-000-529600-0000	Legal Fees	-	-	6,750	6,750	15,000
740-000-527000-0000	Fiscal Agent Expense	-	-	53	-	2,300
740-000-531800-0000	Pass-Through Agreements	-	-	347,379	26,769	-
740-000-590100-0000	Transfer to the General Fund	-	-	95,888	95,888	250,000
740-000-550300-0000	Bond Interest	-	-	117,114	117,114	168,977
740-000-550400-0000	Bond Redemption	-	-	-	-	155,000
		-	-	598,727	246,521	628,277
	<b>FUND REVENUE</b>	-	-	<b>910,646</b>	<b>14,994</b>	<b>608,777</b>
	<b>FUND EXPENDITURES</b>	-	-	<b>598,727</b>	<b>246,521</b>	<b>628,277</b>

\*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.

*This page intentionally left blank.*







## Enterprise Funds



# Enterprise Funds

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

## Wastewater

The City's wastewater 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 five funds.

### **Fund 305 Wastewater Operations and Maintenance**

Operations and Maintenance are funded by the ratepayers. This fund is managed jointly by the Finance and Engineering departments. Finance is responsible for the accounting and utility billing (revenue collections). Engineering is responsible for the operations of the Wastewater Treatment Plant and the master planning of wastewater treatment and disposal infrastructure.

### **Fund 307 Sewer Equipment Replacement**

Sewer fund 307 was established to accumulate equipment replacement funds for the sole purpose of the Sewer operations. Prior to fiscal year 2013, Fund 305, Wastewater Operations and Maintenance, made regular contributions to Fund 820, Equipment Replacement; the balance of these contributions will be transferred from Fund 820 to Fund 307, terminating Sewer's participation in the general equipment replacement fund.

### **Fund 308 Sewer Debt**

Sewer 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. Engineering 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 existing wastewater system users, such as wastewater treatment plant and sewer pipeline repair projects. Engineering manages this fund.

### **Fund 316 Sewer 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 Engineering.

### **Current Year – 2012 – Department Accomplishments**

- Submitted the Cease and Desist Order (CDO) required Salinity Source Control Effectiveness Report and companion Groundwater Quality Report to the California Regional Water Quality Control Board (CRWQCB).
- Submitted CDO required regular quarterly CDO Reports to the CRWQCB.
- Completed a draft of the CDO required Wastewater Treatment Plant Facilities Plan
- Continued implementation of the City's Sewer System Management Plan, required by the State Water Resources Control Board.
- Submitted CRWQCB required regular monthly Wastewater Treatment Facility Monthly Monitoring Reports to the CRWQCB.

### **Budget Year – 2013 – Department Plan/Goals**

- Finalize and submit the CDO required Wastewater Treatment Plant Facilities Plan to the CRWQCB.
- Submit the CDO required Report of Waste Discharge to the CRWQCB.
- Complete an Urban Water Management Plan, required for application for State Revolving Fund loan funds.
- Complete wastewater rate and fee study.
- Apply for State Revolving Fund loan funds for wastewater treatment plant and collection system improvements.

## **Transit Fund**

The Transit Fund 350 is an Enterprise Fund managed by the Engineering Department.

The Transit Fund budget provides resources for the operation of the Read-Ride Transit System. The Read-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. Read-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 proposed budget contains funds for 6.19 permanent full-time equivalent staff, vehicle maintenance, administrative expenses, operating supplies, and insurance. Transit operations is funded through the City's allocation of Transit Development Act (TDA) funds, Federal Transit Administration (FTA) Section 5311 grants, Lifeline grant funds and State Transit Administration (STA) funds. STA funds will no longer be available after FY 2012-13. This will result in an approximately 40% drop in funding for Transit operations. The Transit Fund balance, including funds held with the Metropolitan Transportation Commission (MTC), has been intentionally increased over the last few years to provide a cushion for this loss of funding. However, over the next few years it will be necessary to develop strategies to significantly decrease operating expenses. This may include limited fixed route service during peak operating periods.

### **Current Year – 2012 – Department Accomplishments**

- Ninety-eight percent of trip requests picked up within 10 minutes.
- Ridership during July to December period increased 3,079 (6.8%) compared to the prior year. During this period there were two driver vacancies.
- Completed MTC mandated triennial performance audit.
- Installed bike racks on busses utilizing Yolo-Solano Air District Grant Funds.<sup>1</sup>
- Replaced radio system to comply with FCC narrowbanding requirements.<sup>1</sup>
- Replaced carpeting in Transit Operations Offices at Municipal Service Center.<sup>1</sup>
- City staff assumed grant administration duties that the City previously contracted out to the Solano Transportation Authority.

### **Budget Year – 2013 – Department Plan/Goals**

- Develop alternatives for addressing long term funding shortfall. Conduct public workshops and present recommendation to City Council.
- Continue to monitor proposed "Clipper" Program implementation for Solano County and determine if local Read-Ride system should participate. Clipper is a Bay Area regional program using electronic cards, similar to a debit card, to collect fares. Program will facilitate regional trips where passengers transfer between multiple transit operators.

---

<sup>1</sup> By June 30, 2012.

## CITY OF DIXON

### BUDGET OVERVIEW ENTERPRISE FUNDS

FUND		SEWER O&M 305	SEWER EQUIPMENT REPLACEMENT 307	SEWER DEBT SERVICE 308	SEWER CAPITAL 310	SEWER REHAB 315	SEWER MIXED* 316	TRANSIT 350	Total
<b>FY 2012</b>									
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>									
<b>BEGINNING FUND BALANCE</b>	<b>July-2011</b>	1,168,023	-	-	1,265,325	648,206	(13,427)	50,784	<b>3,118,910</b>
<b>PROJECTED</b>									
	June 30, 2012	ACTUAL REVENUE	-	500	442,538	1,800	250	1,037,772	<b>3,699,215</b>
		TRANSFERS	-	347,160	-	60,000	371,666	592	<b>779,418</b>
		ACTUAL REVENUE & TRANSFERS	-	347,660	442,538	61,800	371,916	1,038,364	<b>4,478,633</b>
		ESTIMATED EXPENDITURES	-	185,585	182,928	559,000	211,000	963,254	<b>4,360,365</b>
<b>ESTIMATED FUND BALANCE</b>	June 30, 2012	1,125,780	-	162,075	1,524,935	151,006	147,489	125,894	<b>3,237,178</b>
<b>FY 2013</b>									
<b>SUMMARY OF PROJECTED RESOURCES AND APPROPRIATIONS</b>									
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>July-2012</b>	1,125,780	-	162,075	1,524,935	151,006	147,489	125,894	<b>3,237,178</b>
<b>ADOPTED</b>									
	July 1, 2012	ESTIMATED REVENUE							
		REVENUES	-	-	-	-	-	617,600	<b>2,829,330</b>
		INTEREST EARNINGS	-	200	-	-	200	-	<b>5,030</b>
		TRANSFERS	216,735	170,000	-	665,000	275,000	-	<b>1,326,735</b>
		ESTIMATED REVENUE AND TRANSFERS	216,735	170,200	-	665,000	275,200	617,600	<b>4,161,095</b>
		ESTIMATED AVAILABLE RESOURCES	216,735	332,275	1,524,935	816,006	422,689	743,494	<b>7,398,273</b>
		ADOPTED APPROPRIATIONS	37,700	174,201	181,000	665,000	275,000	678,101	<b>4,513,958</b>
<b>ESTIMATED FUND BALANCE</b>	June 30, 2013	839,184	179,035	158,074	1,343,935	151,006	147,689	65,393	<b>2,884,315</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>July 1, 2013</b>	839,184	179,035	158,074	1,343,935	151,006	147,689	65,393	<b>2,884,315</b>
*Fund 316 was established in FY2011 for the purpose of tracking projects to be funded by both development impact and ratepayer fees.									
		<i>Budget Reserve (%)</i>	33.53%	90.74%	742.51%	22.71%	53.71%	9.64%	63.90%

# City of Dixon Budget FY2013

## FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
305-000-435100-0000	Sewer Fees - Apartments	134,473	157,133	157,133	157,822	157,820
305-000-435200-0000	Sewer Fees - Churches/Convaless	51,616	51,665	51,666	51,568	51,570
305-000-435300-0000	Sewer Fees - Comm'l/Industrial	415,436	415,830	408,327	385,000	385,000
305-000-435400-0000	Sewer Fees - Motels	18,373	16,430	16,430	15,016	15,020
305-000-435500-0000	Sewer Fees - Multi-Family	85,890	96,937	97,000	98,774	98,770
305-000-435600-0000	Sewer Fees - Res SFD	1,410,999	1,427,744	1,432,009	1,418,000	1,418,000
305-000-435700-0000	Sewer Fees - Schools/Fairgrnd	34,669	32,456	32,376	32,500	32,500
305-000-461600-0000	Interest Earned	4,445	1,004	3,500	4,625	4,630
305-000-461800-0000	Miscellaneous Income	2,574	1,338	-	50	50
305-000-462200-0000	Penalties & Interest	47,824	52,120	48,000	53,000	53,000
305-000-470100-0000	Unrealized Gain GASB 31	(1,644)	4,088	-	-	-
305-000-491600-0000	From Sewer Rehab	14,568	-	-	-	-
		2,219,222	2,256,745	2,246,441	2,216,355	2,216,360
305-300-511000-0000	Salaries/Wages	431,312	423,492	441,999	409,291	413,466
305-300-511200-0000	Overtime	34,658	26,770	28,335	25,517	28,335
305-300-511300-0000	Standby	21,540	21,340	20,800	22,120	20,800
305-300-512100-0000	Medicare	6,011	5,920	7,732	6,080	7,043
305-300-512200-0000	Retirement	80,830	83,911	83,769	84,559	81,060
305-300-512300-0000	Disability Insurance	2,383	1,989	2,079	1,658	2,138
305-300-512400-0000	Health Insurance	115,622	106,956	95,626	96,697	77,880
305-300-512600-0000	Worker's Comp Insurance	23,047	21,250	23,596	21,839	29,414
305-300-520300-0000	Administrative Costs - PW	13,100	12,850	10,000	23,000	20,000
305-300-520400-0000	Advertising/Publications	628	1,245	3,000	1,500	1,500
305-300-520810-0000	Bad Debt/Write Off	79,897	15,095	20,000	20,000	20,000
305-300-521000-0000	Site Maintenance	3,425	1,801	2,480	2,400	2,480
305-300-521400-0000	Chemicals	12,969	11,964	10,000	10,000	10,000
305-300-521800-0000	Communications	7,096	6,097	7,000	6,100	7,400
305-300-522400-0000	Consultants - Professional	21,484	11,798	45,000	35,000	35,000
305-300-522600-0000	Contract Serv/Non Professional	49,644	63,214	55,000	45,000	55,000
305-300-524000-0000	DMV Physicals & Exams	598	195	750	750	900

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
305-300-524200-0000	Dues/Subscriptions	1,302	1,038	1,200	1,100	1,200
305-300-525800-0000	Equip Rental	3,681	3,946	3,000	4,300	4,300
305-300-526000-0000	Equip Repairs/Maint	41,178	25,658	25,000	23,600	20,000
305-300-529600-0000	Legal Expense	5,722	9,160	15,000	10,000	10,000
305-300-530100-0000	Maintenance - Sewer Line	897	27,169	140,000	140,000	70,000
305-300-531000-0000	Mileage Reimbursement	117	53	200	54	100
305-300-531400-0000	Office Equip Maint	42	-	400	15	200
305-300-531600-0000	Office Expense	31,759	31,356	27,000	18,000	30,000
305-300-531650-0000	Office/Software Maintenance	1,819	4,031	3,000	-	3,000
305-300-531900-0000	Permits/Licenses/Fees	11,433	13,141	15,500	14,650	20,000
305-300-535500-0000	Small Tools	2,036	827	1,000	1,200	1,200
305-300-535600-0000	Special Supplies	29,811	25,240	32,500	28,000	32,500
305-300-535750-0000	Training	4,722	5,103	6,200	6,900	6,000
305-300-535900-0000	Uniforms	3,742	3,809	3,000	2,800	3,500
305-300-536000-0000	Utilities	64,112	70,611	53,000	53,000	53,000
305-300-537500-0000	Vehicle Fuel	19,769	21,618	24,000	22,000	24,000
305-300-538000-0000	Vehicle Maintenance	8,581	7,457	7,500	8,000	7,500
305-300-550700-0000	Depreciation	110,252	124,991	-	-	-
305-300-560400-0000	Capital Outlay	(17,609)	6,218	136,975	136,975	-
305-300-590100-0000	To General Fund	217,490	170,000	200,000	200,000	275,040
305-300-590900-0000	To DPFA Sewer (308)	-	-	347,160	347,160	170,000
305-300-591200-0000	To Sewer Improvements	-	-	60,000	60,000	665,000
305-300-591300-0000	To Sewer Rehab Projs	319,561	490,000	-	-	-
305-300-591316-0000	Trfr to Sewer Mixed (316)	-	65,608	319,333	319,333	219,000
305-300-592600-0000	Transfer to Successor Agency	25,000	25,000	25,000	25,000	25,000
305-300-597300-0000	Transfer to Equip Replacement	-	50,000	50,000	25,000	-
305-300-597307-0000	Transfer to Sewer Equip Replace	-	-	-	-	50,000
		1,789,659	1,997,920	2,353,134	2,258,598	2,502,956
	<b>FUND REVENUE</b>	2,219,222	2,256,745	2,246,441	2,216,355	2,216,360
	<b>FUND EXPENDITURES</b>	1,789,659	1,997,920	2,353,134	2,258,598	2,502,956

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

FUND 305  
 WASTEWATER O&M

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
<b>PERMANENT EMPLOYEES:</b>								
WW Maintenance Worker II	1.00	53,125	10,526	14,592	982	255	3,853	83,333
Wastewater Operator II	1.00	55,892	11,074	14,592	1,022	274	4,139	86,993
Sr. WW Systems Operator	1.00	66,977	13,271	14,592	1,183	315	4,760	101,098
Wastewater Operator I	1.00	58,284	11,548	14,592	1,057	263	3,982	89,727
Wastewater Operator I	1.00	54,902	10,878	7,296	902	263	3,982	78,223
Associate Civil Engineer	0.75	70,958	14,060	5,472	1,108	454	5,147	97,199
Engineering Tech III	0.75	48,968	9,703	5,472	789	313	3,552	68,797
Subtotal:	6.50	409,106	81,060	76,608	7,043	2,138	29,414	605,369
<i>Other special pays:</i>								
PERS Health Administration				1,272				1,272
Overtime		28,335			-			28,335
Stand-by pay		20,800			-			20,800
Comp Time Cash Out		3,360			-			3,360
Admin Leave Cash Out		1,000			-			1,000
Subtotal:		53,495	-	1,272	-	-	-	54,767
<b>GRAND TOTAL:</b>		<b>462,601</b>	<b>81,060</b>	<b>77,880</b>	<b>7,043</b>	<b>2,138</b>	<b>29,414</b>	<b>660,136</b>



CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Fund: 305  
 Department #: 300  
 Department Name: SEWER O&M

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
520300	10,000	23,000	20,000	Administrative costs for Public Works
520400	3,000	1,500	1,500	Bid Advertisement for Sewer equipment & projects
520810	20,000	20,000	20,000	Bad Debt Write-off
521000	2,480	2,400	2,480	Building maintenance & cleaning supplies \$1,000; mats for building @ \$40/mo.\$480; fence repairs \$1,000
521400	10,000	10,000	10,000	Chemicals for weed abatement at WWTP, \$9,000; rodent control \$1,000
521800	7,000	6,100	7,400	Telephone - \$2,000, alarm system cell phone - \$400, 7 Nextel Radios - \$2,800, T-1 Com Line - \$2,200
522400	45,000	35,000	35,000	Stantec on-call contract - \$25,000/yr; rate & fee study \$10,000.
522600	55,000	45,000	55,000	Wastewater lab testing, meter calibration, equipment and supplies
524000	750	750	900	Class B DMV license expenses, exam fees, physical (6 @ \$150)
524200	1,200	1,100	1,200	Dues re: pesticide certification (3 @ \$200=\$600); PAPA dues \$160;CWEA dues \$440
525800	3,000	4,300	4,300	Emergency equipment rental, \$1,300; Boom truck for servicing of aerators, \$2,000;copier rental \$1,000
526000	25,000	23,600	20,000	parts & labor to repair equipment - \$17,000; electrical repairs - \$3,000.
529600	15,000	10,000	10,000	City Attorney support re: wastewater issues
530100	140,000	140,000	70,000	Sewer line maint - Maximum authorized on 3 year on-call contract for root control, video survey, and sewer repairs \$70,000/yr.
531000	200	54	100	Reimburse employees for personal use of vehicles
531400	400	15	200	Billing software maintenance, add'l programming
531600	27,000	18,000	30,000	Office supplies for WWTP \$3,000; Billing forms, postage, envelopes - \$22,000; Lockbox \$5,000
531650	3,000	-	3,000	Springbrook maintenance, programming
531900	15,500	14,650	20,000	Regional Water Board permit - \$16,500 (includes 25% fee increase); YSAQMD permit for 2 generators & pump - \$2,000; WW Operator Licenses (3 = \$500)
535500	1,000	1,200	1,200	Misc. small tools needed for repairs & maint. activities
535600	32,500	28,000	32,500	Maint. supplies-rip rap & road rock; bottled water (no potable water @ plant); traffic cones, safety gear -- goggles, gloves, signs, miscellaneous equipment for trucks
535750	6,200	6,900	6,000	Pesticide, CWEA, safety training \$3,200; XP-SWMM Training \$2,200; Admin Services Utility staff training (utility billing, network, software \$600)
535900	3,000	2,800	3,500	Uniforms, jackets, boots, & coveralls for 7 employees (\$500/ea.)
536000	53,000	53,000	53,000	Electricity: (1) lift stations; (2)WWTP; (3) 4 Aerators

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Fund: 305  
 Department #: 300  
 Department Name: SEWER O&M

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
537500	24,000	22,000	24,000	Fuel for vehicles and equipment
538000	7,500	8,000	7,500	Parts & labor to repair vehicles
560400	136,975	136,975	-	Capital Outlay now expensed directly from Fund 307 - WW Equip Replace
590100	200,000	200,000	275,040	Transfer to General Fund for Cost Allocation
590900	347,160	347,160	170,000	Transfer to Fund 308 for Sewer Debt Service
591300	60,000	60,000	665,000	Transfer to Sewer Rehab
591316	319,333	319,333	219,000	Transfer to Sewer Mixed (316) for combined projects
592600	25,000	25,000	25,000	Transfer to Successor Agency
597300	50,000	50,000	-	Equipment replacement - Fund 820
597307	-	-	50,000	Equipment replacement - Fund 307 - Sewer Equip Replacement Fund established
<b>Total</b>	<b>1,649,198</b>	<b>1,615,837</b>	<b>1,842,820</b>	

*City of Dixon Budget FY2013*  
**FUND 307 - WASTEWATER EQUIPMENT REPLACEMENT**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
307-000-491305-0000	Transfer from Sewer O&M	-	-	-	-	50,000
307-000-491820-0000	Transfer from Eqpt Replacement	-	-	-	-	166,735
		-	-	-	-	216,735
307-000-560400-0000	Capital Outlay	-	-	-	-	37,700
	<b>FUND REVENUE</b>	-	-	-	-	<b>216,735</b>
	<b>FUND EXPENDITURES</b>	-	-	-	-	<b>37,700</b>

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

CITY OF DIXON  
 CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)  
 FY 2013 BUDGET

Department #: 307  
 Dept Name: Wastewater O&M

(N)ew or (R)eplacement (A)	Category* (B)	Priority (C)	Item Description (Be Specific) (D)	Cost/Unit (incl Tax and Freight) (E)	Quantity (F)	Total (G)
R	V = Vehicles		Ford F250 truck to replace 1999 Dodge Ram (previously surplused vehicle)	\$ 31,000	1	31,000.00
R	E = Equipment		Confined space equipment, including winch, tripod/ boom assembly, harnesses, ropes, pulleys and other miscellaneous equipment to replace existing 10-year old equipment-safety issue	\$ 6,700	1	6,700.00
					Total	\$ 37,700

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

*City of Dixon Budget FY2013*

**FUND 308 - SEWER DEBT SERVICE**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
308-000-461600-0000	Interest Earned	111	-	75	500	200
308-000-470100-0000	Unrealized Gain GASB 31	132	-	-	-	-
308-000-491100-0000	Transfer from Sewer O & M	-	-	347,160	347,160	170,000
		243	-	347,235	347,660	170,200
308-300-523200-0000	Contract Svcs - Audit	-	-	200	200	200
308-300-527000-0000	Fiscal Agent Expense	-	-	1,200	1,100	1,200
308-300-550100-0000	Amortization	3,170	3,170	-	-	-
308-300-550300-0000	Bond Interest	95,801	90,463	84,752	54,485	40,001
308-300-550400-0000	Bond Redemption	-	-	105,000	129,800	132,800
		98,970	93,633	191,152	185,585	174,201
	<b>FUND REVENUE</b>	<b>243</b>	<b>-</b>	<b>347,235</b>	<b>347,660</b>	<b>170,200</b>
	<b>FUND EXPENDITURES</b>	<b>98,970</b>	<b>93,633</b>	<b>191,152</b>	<b>185,585</b>	<b>174,201</b>

*City of Dixon Budget FY2013*  
**FUND 310 - WASTEWATER CAPITAL**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
310-000-425600-0000	Development Fees - Sewer	56,200	-	-	436,313	-
310-000-461600-0000	Interest Earned	22,074	(983)	-	6,225	-
310-000-470100-0000	Unrealized Gain GASB 31	(5,016)	11,416	-	-	-
310-000-491300-0000	From Sewer Cap Rehab	-	141,359	-	-	-
310-000-491316-0000	Trfr from Sewer Mixed (316)	-	77,910	-	-	-
		<b>73,257</b>	<b>229,703</b>	<b>-</b>	<b>442,538</b>	<b>-</b>
310-100-550700-0000	Depreciation	1,379,735	1,367,946	-	-	-
310-100-590100-0000	To General Fund	6,033	-	-	-	-
310-100-591316-0000	Trfr to Sewer Mixed (316)	-	7,862	52,333	52,333	56,000
310-105-461500-0000	Settlements	15,315	-	-	-	-
310-105-550750-0000	Interfund Interest	7,429	5,232	125,000	125,000	125,000
310-108-522400-0000	Consultants	10	-	-	-	-
310-118-560250-0000	Designs/Plans/Specs	5,675	-	-	5,595	-
		<b>1,414,197</b>	<b>1,381,039</b>	<b>177,333</b>	<b>182,928</b>	<b>181,000</b>
<b>FUND REVENUE</b>		<b>73,257</b>	<b>229,703</b>	<b>-</b>	<b>442,538</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>1,414,197</b>	<b>1,381,039</b>	<b>177,333</b>	<b>182,928</b>	<b>181,000</b>

Projects in this fund:

- \* 310-105 - So Dixon Sewer Trunk Line
- 310-118 Video Survey Sewer Mains

*City of Dixon Budget FY2013*  
**FUND 315 - WASTEWATER REHAB PROJECTS**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
315-000-461600-0000	Interest Earned	6,587	336	-	1,800	-
315-000-470100-0000	Unrealized Gain GASB 31	(1,515)	3,786	-	-	-
315-000-491100-0000	Transfer from Sewer O & M	319,561	490,000	60,000	60,000	665,000
		324,633	494,122	60,000	61,800	665,000
315-100-591100-0000	To Sewer O & M	14,568	141,359	-	-	-
315-108-522400-0000	Consultants	-	-	240,000	240,000	-
315-108-560250-0000	Design/Plans/Specs	39,486	-	-	-	165,000
315-108-560750-0000	Project Admin - Direct	-	-	-	-	13,000
315-109-560250-0000	Designs/Plans/Specs	-	-	-	-	5,000
315-114-522400-0000	Consultants	-	10,381	-	-	-
315-114-560250-0000	Design/Plans/Specs	49,451	-	-	-	-
315-114-560550-0000	Land Acquisition/Right of Way	33,283	-	-	-	-
315-114-560750-0000	Project Admin - Direct	10,125	-	-	-	-
315-123-520400-0000	Advertising/Legal Notices	227	-	-	-	-
315-123-560650-0000	Misc Expenses	-	194,150	370,000	300,000	105,000
315-123-560750-0000	Project Admin - Direct	9,299	21,797	20,000	18,000	5,000
315-124-560750-0000	Project Admin - Direct	34,898	-	-	-	-
315-125-522400-0000	Consultants	-	-	50,000	-	-
315-125-560650-0000	Misc Expenses	-	-	-	-	200,000
315-125-560750-0000	Project Admin - Direct	-	2,401	50,000	1,000	50,000
315-126-560250-0000	Design/Plans/Specs	-	-	-	-	100,000
315-126-560750-0000	Project Admin - Direct	40,537	-	-	-	22,000
		231,873	370,088	730,000	559,000	665,000
	<b>FUND REVENUE</b>	<b>324,633</b>	<b>494,122</b>	<b>60,000</b>	<b>61,800</b>	<b>665,000</b>
	<b>FUND EXPENDITURES</b>	<b>231,873</b>	<b>370,088</b>	<b>730,000</b>	<b>559,000</b>	<b>665,000</b>

Projects in this fund: 315-108 Sewer Fac Planning  
315-109 27" Sewer Trunk Line  
315-114 WW Groundwater  
315-123 Salt Reduction  
315-124 San Swr Management Plan  
315-125 SRF Study/Application  
315-126 Cease and Desist

*City of Dixon Budget FY2013*  
**FUND 316 - WASTEWATER CAPITAL MIXED**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
316-000-461600-0000	Interest Earned	-	719	-	250	200
316-000-470100-0000	Unrealized Gain GASB 31	-	379	-	-	-
316-000-491100-0000	Transfer from Sewer O&M (305)	-	65,608	319,333	319,333	219,000
316-000-491200-0000	Transfer from Sewer CIP (310)	-	7,862	52,333	52,333	56,000
		-	74,568	371,666	371,916	275,200
316-100-591100-0000	To Sewer O&M (305)	-	77,910	-	-	-
316-110-522400-0000	Consultants	-	-	100,000	95,000	-
316-110-560250-0000	Design/ Plans/ Specs	-	-	-	-	96,000
316-110-560750-0000	Project Admin - Direct	-	-	10,000	1,000	5,000
316-111-522400-0000	Consultants	-	-	120,000	-	-
316-111-560750-0000	Project Admin - Direct	-	-	13,333	-	-
316-115-522400-0000	Consultants	-	10,085	43,333	30,000	-
316-115-560250-0000	Design/ Plans/ Specs	-	-	-	-	22,000
316-115-560750-0000	Project Admin - Direct	-	-	-	-	2,000
316-124-560750-0000	Project Admin - Direct	-	-	45,000	25,000	150,000
316-126-560750-0000	Project Admin - Direct	-	-	40,000	60,000	-
		-	87,995	371,666	211,000	275,000
	<b>FUND REVENUE</b>	-	<b>74,568</b>	<b>371,666</b>	<b>371,916</b>	<b>275,200</b>
	<b>FUND EXPENDITURES</b>	-	<b>87,995</b>	<b>371,666</b>	<b>211,000</b>	<b>275,000</b>

Projects in this fund:

- \* 316-110 WW Facility Design
- 316-111 WW Treatment Plant (WWTP) Design
- 316-115 Quarterly Groundwater Monitoring
- 316-124 SSMP (Sewer System Management Plan)
- 316-126 Cease & Desist



# City of Dixon Budget FY2013

## FUND 350 - TRANSIT

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
350-000-429200-0000	Miscellaneous Fees	7,875	-	-	-	-
350-000-436800-0000	Transit - Passenger Fares	81,326	78,869	80,000	85,000	80,000
350-000-414200-0000	STA - (Saturday Service)	47,064	23,270	10,000	10,000	5,600
350-000-414250-0000	STA Funds - Operating	76,233	198,172	222,000	222,000	200,000
350-000-414300-0000	TDA - Operating	401,620	290,740	300,000	300,000	300,000
350-000-414400-0000	TDA - Capital	15,000	-	325,000	325,000	-
350-000-414600-0000	Transit Grant - FTA 5311 (Op)	-	20,239	60,000	60,000	32,000
350-000-414650-0000	Transit Grant - FTA 5311 (Cap)	48,000	283,709	-	-	-
350-000-414700-0000	Prop 1B - Capital	-	-	21,223	21,223	-
350-000-414750-0000	Air Quality Mgmt District	-	-	7,187	7,187	-
350-000-461600-0000	Interest Earned	1,290	(206)	-	200	-
350-000-461500-0000	Insurance Settlement	-	1,301	-	592	-
350-000-461800-0000	Miscellaneous Income	-	-	-	6,570	-
350-000-470100-0000	Unrealized Gain GASB 31	(304)	304	-	-	-
		678,104	896,398	1,025,410	1,037,772	617,600
350-300-511000-0000	Salaries/Wages	252,202	257,216	244,425	194,679	224,320
350-300-511100-0000	Salaries/Wages PT	7,663	13,281	10,545	21,931	32,774
350-300-511200-0000	Overtime	297	101	-	12,419	-
350-300-511900-0000	Separation Pay	879	2,177	-	19,124	-
350-300-512100-0000	Medi-Care	5,386	5,171	4,572	4,706	4,997
350-300-512200-0000	Retirement	37,015	39,227	46,577	42,863	43,699
350-300-512210-0000	Retirement - PARS	-	148	137	276	426
350-300-512220-0000	PARS 403b Suppl. Retire Plan	-	-	-	15,650	15,650
350-300-512300-0000	Disability Insurance	1,502	1,263	1,283	1,129	1,194
350-300-512400-0000	Health Insurance	92,350	85,242	60,306	99,400	112,094
350-300-512500-0000	Unemployment Insurance	5,828	2,696	-	876	-
350-300-512600-0000	Worker's Comp Insurance	21,444	21,509	25,058	18,938	25,143

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
350-300-520100-0000	Admin Costs	7,856	-	-	-	-
350-300-520400-0000	Advertising/Legal Notices/Pubs	803	(89)	500	500	500
350-300-520810-0000	Bad Debt Write Off	40	-	-	-	-
350-300-521000-0000	Bldg/Site Maintenance	1,171	1,324	6,200	6,200	1,200
350-300-521800-0000	Communications	5,822	6,509	6,000	6,000	6,000
350-300-522400-0000	Consultants - Professional	-	16,759	10,192	5,000	-
350-300-522600-0000	Contract Servs - Alarm	480	480	480	480	480
350-300-522610-0000	Contr Servs - Recnet	47	61	-	-	-
350-300-523200-0000	Contract Servs - Audit	1,756	2,000	2,000	2,000	2,000
350-300-523400-0000	Contract Servs-Temp	-	-	500	480	500
350-300-524000-0000	DMV Physicals & Exams	260	520	250	-	-
350-300-526000-0000	Equip Repairs/Maintenance	5	-	-	-	-
350-300-527800-0000	Insurance - Liability	13,777	6,473	15,066	8,736	12,238
350-300-528400-0000	Insurance - Vehicles	362	521	950	695	1,539
350-300-529600-0000	Legal Fees	-	1,775	1,000	500	1,000
350-300-530000-0000	Maintenance	-	2,000	-	-	-
350-300-530200-0000	Meetings/Seminars	53	-	-	-	-
350-300-531000-0000	Mileage Reimbursement	117	219	200	150	200
350-300-531600-0000	Office Supplies	1,933	1,143	2,000	1,500	2,000
350-300-532400-0000	Physical/Psych Exams	279	107	250	150	200
350-300-534500-0000	Administrative Fees	250	290	200	150	200
350-300-535600-0000	Special Supplies	2,254	184	1,600	1,000	1,600
350-300-535750-0000	Training	90	132	2,000	3,140	1,500
350-300-536000-0000	Utilities	2,269	2,368	2,000	3,000	2,500
350-300-537500-0000	Vehicle Fuel	31,078	44,864	51,000	50,000	53,000
350-300-538000-0000	Vehicle Maintenance	50,726	50,703	48,000	30,000	48,000
350-300-538500-0000	Vehicle Parts	-	27	-	-	-
350-300-550700-0000	Depreciation	22,198	57,963	-	-	-
350-300-560400-0000	Capital Outlay	-	-	353,410	352,000	-
350-300-560750-0000	Project Admin - Direct	-	-	-	5,000	10,000
350-300-590100-0000	To General Fund	56,271	54,583	54,583	54,583	73,146
		624,465	678,946	951,284	963,254	678,101
	<b>FUND REVENUE</b>	<b>678,104</b>	<b>896,398</b>	<b>1,025,410</b>	<b>1,037,772</b>	<b>617,600</b>
	<b>FUND EXPENDITURES</b>	<b>624,465</b>	<b>678,946</b>	<b>951,284</b>	<b>963,254</b>	<b>678,101</b>

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

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
<b>PERMANENT EMPLOYEES:</b>									
Transit Coordinator	1.00	47,318	-	9,376	14,592	898	232	4,868	77,284
Sr. Transit Driver	0.95	37,868	-	7,503	14,592	761	188	3,746	64,658
Transit Driver/Dispatcher	0.95	33,094	-	6,557	14,592	691	171	3,405	58,510
Transit Driver/Dispatcher	0.95	33,094	-	6,557	14,592	691	171	3,405	58,510
Transit Driver/Dispatcher	0.84	27,788	-	5,506	7,296	509	163	2,859	44,120
Transit Driver/Dispatcher	0.75	22,572	-	4,472	10,944	486	147	2,322	40,944
Transit Driver I	0.75	18,810	-	3,727	10,944	431	123	1,935	35,971
Subtotal:	6.19	220,545	-	43,699	87,552	4,467	1,194	22,540	379,998
<b>Temporary Personnel</b>									
Transit Driver/Dispatcher	-	-	9,788	127	-	142	-	237	10,294
Transit Driver/Dispatcher	-	-	22,987	299	-	333	-	2,365	25,984
Subtotal:	-	-	32,774	426	-	475	-	2,602	36,278
<b>Other special pays:</b>									
PERS Health Administration	-	-	-	-	125	-	-	-	125
Retirement Health Benefit & PARS 403b	-	-	-	15,650	24,418	-	-	-	40,067
Comp Time Cash Out	-	3,775	-	-	-	55	-	-	3,830
Subtotal:	-	3,775	-	15,650	24,542	55	-	-	44,022
<b>GRAND TOTAL:</b>	<b>6.19</b>	<b>224,320</b>	<b>32,774</b>	<b>59,774</b>	<b>112,094</b>	<b>4,997</b>	<b>1,194</b>	<b>25,143</b>	<b>460,298</b>

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

Fund: 350  
Department #: 300  
Department Name: TRANSIT

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
520400	500	500	500	Promotion and advertising
521000	6,200	6,200	1,200	HVAC maintenance & misc. building repairs (FY 11-12 included recarpeting)
521800	6,000	6,000	6,000	Service for seven Nextel phones, office phones, DSL \$500/mo.
522400	10,192	5,000	-	STA Consultant; contract expired - see staff under #560750.
522600	480	480	480	Pest control
523200	2,000	2,000	2,000	Audit of transit program. State Controllers report; Single Audit
524000	500	480	500	Paratransit vehicle drivers license and GPPV renewal.
524200	250	-	-	Dues/subscriptions - delete
527800	15,066	8,736	12,238	Liability and vehicle physical damage coverage through the California Transit Insurance Pool (CalTIP).
528400	950	695	1,539	Vehicle Insurance - rate based on info from Bickmore Risk Services
529600	1,000	500	1,000	Legal Fees
531000	200	150	200	Mileage for work related travel by the transit staff.
531600	2,000	1,500	2,000	General office supplies.
532400	250	150	200	Physical/Psych Exams
534500	200	150	200	Administrative Fees/ Rec Net sign ups
535600	1,600	1,000	1,600	Readi-Ride ticket book printing \$600; other supplies as needed \$1,000
535750	2,000	3,140	1,500	Staff training
536000	2,000	3,000	2,500	Water, PGE for Transit Office.
537500	51,000	50,000	53,000	Fuel for Readi-Ride vehicles.
538000	48,000	30,000	48,000	Maintenance of Readi-Ride vehicles
560400	353,410	352,000	-	See SS-2 for detail
560750	-	5,000	10,000	Project Admin - Direct
590100	54,583	54,583	73,146	Transfer to Gen Fund per Cost Allocation Plan formerly 520200
Total	558,381	531,264	217,803	



## 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.

Expenditures consist of loan disbursements and administration costs and should the revenues not be received, administrative expenditures will be transferred to the Redevelopment Housing Set-Aside Fund.

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 526 CDBG Rehab Fund**

The CDBG (Community Development Block Grants) –Rehab Fund No. 526 exists to account for grant funds used to make loans to homeowners for home rehabilitation and the related program income. This fund was created during FY2007-08 to separate out these types of loans from other loans.

Expenditures consist of loan disbursements and administration costs and should the revenues not be received, administrative expenditures will be transferred to the Redevelopment Housing Set-Aside Fund.

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 collection, recycling, and the cost of education on the hazards of improper disposal of used oil. Appropriations are made to cover the cost of used oil collection and for education to the public on the hazards of improper disposal of used oil. 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.

## **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 571 PTA CDBG Fund**

The PTA (Planning Technical Assistance) CDBG (Community Development Block Grant) – Fund exists to account for planning technical assistance funds, which the City received in 2006 to promote economic development. 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 accounting for the grant expenditures.

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**GRANT FUNDS**

FUND			HOME FTHB LOAN PROGRAM	CDBG	CA USED OIL	POLICE GRANT	Total
			525	570	550	560	
<b>FY 2012</b>							
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>							
<b>BEGINNING FUND BALANCE</b>		<b>July-2011</b>	83,489	87,314	3,303	212,015	<b>386,121</b>
<b>PROJECTED</b>							
	June 30, 2012	ACTUAL REVENUE	47,200	69,979	5,000	100,000	<b>222,179</b>
		TRANSFERS	-	-	-	-	-
		ACTUAL REVENUE & TRANSFERS	47,200	69,979	5,000	100,000	<b>222,179</b>
		ESTIMATED EXPENDITURES	133,000	34,701	5,000	102,408	<b>275,109</b>
<b>ESTIMATED FUND BALANCE</b>	June 30, 2012		(2,311)	122,592	3,303	209,606	<b>333,191</b>
<b>FY 2012</b>							
<b>SUMMARY OF PROJECTED RESOURCES AND APPROPRIATIONS</b>							
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>July-2012</b>	(2,311)	122,592	3,303	209,606	<b>333,191</b>
<b>ADOPTED</b>							
	July 1, 2012	ESTIMATED REVENUE					
		REVENUES	6,055,000	62,851	5,000	100,000	<b>6,222,851</b>
		INTEREST EARNINGS	-	600	-	-	<b>600</b>
		TRANSFERS	-	-	-	-	-
		ESTIMATED REVENUE AND TRANSFERS	6,055,000	63,451	5,000	100,000	<b>6,223,451</b>
		ESTIMATED AVAILABLE RESOURCES	6,052,689	186,043	8,303	309,606	<b>6,556,642</b>
		ADOPTED APPROPRIATIONS	6,100,000	70,841	5,000	121,908	<b>6,297,749</b>
<b>ESTIMATED FUND BALANCE</b>	June 30, 2013		(47,311)	115,202	3,303	187,698	<b>258,892</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>July 1, 2013</b>	(47,311)	115,202	3,303	187,698	<b>258,892</b>



*City of Dixon Budget FY2013*

**FUND 525 - HOME LOAN PROGRAM**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
525-000-460950-1300	Grant - Federal - Heritage Commons	-	-	6,100,000	45,000	6,055,000
525-000-461600-0000	Interest Earned	386	11,146	-	200	-
525-000-460705-0000	Loan Proceeds	17,500	36,484	-	2,000	-
525-000-470100-0000	Unrealized Gain on Investments	(136)	384	-	-	-
		17,751	48,014	6,100,000	47,200	6,055,000
<b>First Time Home Buyer (FTHB) - 0000</b>						
525-525-520100-0000	Administration	11,035	4,189	-	-	-
525-525-522400-0000	Contractual Services	14	32	-	-	-
525-525-529600-0000	Legal Services	560	-	-	-	-
525-525-529810-0000	Loans - Reuse Funded	-	-	-	85,000	-
		11,609	4,221	-	85,000	-
<b>Heritage Commons - 1300</b>						
525-525-520100-1300	Administration - Heritage Commons	-	-	50,000	5,000	38,000
525-525-522400-1300	Contractual Services - Pro. Heritage Commons	-	-	-	26,000	22,000
525-525-529600-1300	Legal Services - Heritage Commons	-	-	-	12,000	5,000
525-525-529800-1300	Loan - Heritage Commons	-	-	6,000,000	-	6,000,000
525-525-560150-1300	Construction - Heritage Commons	-	-	12,500	-	-
525-525-560250-1300	Design/Plans/Specs - Heritage Commons	-	-	12,500	-	12,500
525-525-560350-1300	Environmental Review - Heritage Commons	-	-	12,500	5,000	7,500
525-525-560500-1300	Inspection/Supervision/Testing - Heritage Commons	-	-	12,500	-	15,000
		-	-	6,100,000	48,000	6,100,000
<b>FUND REVENUE</b>		<b>17,751</b>	<b>48,014</b>	<b>6,100,000</b>	<b>47,200</b>	<b>6,055,000</b>
<b>FUND EXPENDITURES</b>		<b>11,609</b>	<b>4,221</b>	<b>6,100,000</b>	<b>133,000</b>	<b>6,100,000</b>

The Heritage Commons Federal Grant (project code #1300) is a reimbursement grant. Grant funds are receiveable after expensed and claimed.

*City of Dixon Budget FY2013*

**FUND 550 - USED OIL GRANT**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
550-000-461200-0000	Grant - Used Oil Recycle	6,084	5,000	2,500	5,000	5,000
550-000-461400-0000	Grant Funds - Used Oil	-	-	2,500	-	-
550-000-461600-0000	Interest Earned	24	18	-	-	-
550-000-470100-0000	Unrealized Gain GASB 31	1	13	-	-	-
		6,109	5,032	5,000	5,000	5,000
550-500-521600-0000	Collection Facilities	1,342	852	2,500	2,500	2,500
550-500-533400-0000	Public Education	4,050	5,623	2,500	2,500	2,500
		5,392	6,475	5,000	5,000	5,000
	<b>FUND REVENUE</b>	<b>6,109</b>	<b>5,032</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>FUND EXPENDITURES</b>	<b>5,392</b>	<b>6,475</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

*City of Dixon Budget FY2013*

**FUND 560 - POLICE GRANTS**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
560-000-460900-0000	Grant Funds - Police Other	100,000	100,000	-	100,000	100,000
560-000-461600-0000	Interest Earned	1,550	119	-	-	-
560-000-470100-0000	Unrealized Gain GASB 31	(441)	1,076	-	-	-
		101,109	101,195	-	100,000	100,000
560-500-511000-0000	Salaries/Wages	517	480	-	-	-
560-500-511100-0000	Salaries/Wages PT	34,345	34,677	35,434	35,434	35,434
560-500-511200-0000	Overtime	5,545	-	-	-	-
560-500-512100-0000	Medicare	2,748	2,690	2,711	2,711	2,711
560-500-512600-0000	Worker's Comp Insurance	2,269	2,127	2,264	2,264	2,264
560-500-521800-0000	Communications	-	-	12,000	8,000	8,000
560-500-522400-0000	Consultants - Professional	-	-	3,000	-	3,000
560-500-526800-0000	Firing Range Supplies	-	-	5,000	5,000	5,000
560-500-529400-0000	Lease Agreement	-	-	5,000	5,000	5,000
560-500-535600-0000	Special Supplies	3,361	2,567	4,000	-	7,000
560-500-535750-0000	Training	2,590	-	3,000	-	3,000
560-500-535900-0000	Uniforms	5,349	2,447	4,000	4,000	5,000
560-500-560400-0000	Capital Outlay	-	1,915	53,902	40,000	45,500
		56,723	46,901	130,311	102,408	121,908
	<b>FUND REVENUE</b>	101,109	101,195	-	100,000	100,000
	<b>FUND EXPENDITURES</b>	56,723	46,901	130,311	102,408	121,908

CITY OF DIXON  
 WAGES/BENEFIT WORKSHEET  
 SEASONAL/TEMPORARY & NON PERMANENT PART-TIME POSITIONS (NON-CONTRACT)  
 FY 2012-13 BUDGET

Department Name: POLICE - GRANTS  
 Division Name: 161

Fund #: 560-500

Position Title (A)	Hourly Rate (B)	Total Hours (C)	Wages (D)	Medicare (E)	Worker's Comp. (F)	FICA (G)	TOTAL (H)
Police Sergeant Step "F"	34.45	960	33,072	479.54	2,113.30	2,050.46	37,715

CITY OF DIXON  
 SERVICES/SUPPLIES SUMMARY SHEET  
 FY 2012-13 BUDGET

Fund: 560  
 Department #: 500  
 Department Name: POLICE GRANTS

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
521800	12,000	8,000	8,000	Communications - Livescan \$8,000
522400	3,000	-	3,000	Contra Costa Helicopter Program
526800	5,000	5,000	5,000	Firing Range; Ammunition
529400	5,000	5,000	5,000	Lease Purchase - RMS Streetgard \$5,000
535600	4,000	-	7,000	Special Supplies
535750	3,000	-	3,000	Non POST Training
535900	4,000	4,000	5,000	Uniforms - Police Vests
560400	53,902	40,000	45,500	Capital Equipment - See SS-2
Total	89,902	62,000	81,500	

CITY OF DIXON  
 CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)  
 FY 2013 BUDGET

Fund #: 560  
 Department Name: Police Grants

(N)ew or (R)eplacement (A)	Category* (B)	Priority (C)	Item Description (Be Specific) (D)	Cost/Unit (incl Tax and Freight) (E)	Quantity (F)	Total (G)
N	E		Portable Radios	800	5	4,000
N	E		Body-worn video cameras	200	28	5,600
N	E		Mobile Data Computers	2,000	10	20,000
N	E		Desktop PC's	1,000	5	5,000
R	F		Chairs	150	6	900
N	B		Proximity Card Security System	10,000	1	10,000
					Total	45,500

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

# City of Dixon Budget FY2013

## FUND 570 - CDBG (COMMUNITY DEVELOPMENT BLOCK GRANT)

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
570-000-461600-0000	Interest Earned	375	302	600	708	420
570-000-460700-0000	Loan Principal	-	-	44,150	-	-
570-000-460700-0040	Bud's Pub & Grill	2,047	2,257	-	2,228	2,350
570-000-460700-0052	Solano Baking Co. 96-07/98-02	6,500	5,500	-	6,000	6,000
570-000-460700-0091	Haughn&Sons Tire Service R-08	1,003	1,462	-	1,167	1,210
570-000-460700-0120	Secure Storage & Shredding	1,559	15,090	-	-	-
570-000-460700-0140	Firehouse Cafe	162	13,290	-	-	-
570-000-460700-0150	Glorie	4,303	4,380	-	4,642	4,810
570-000-460700-0160	Efficient Drive Trains	12,936	13,154	-	13,745	14,300
570-000-460700-0170	FF/Suisun CAC	1,938	1,445	-	1,450	1,470
570-000-460700-0180	Axenia BioCulture	3,252	18,182	-	20,412	21,030
570-000-460800-0000	Interest Earnings on Loans	13,909	15,578	14,000	19,627	11,861
570-000-470100-0000	Unrealized Gain GASB 31	32	329	-	-	-
570-000-490571-0000	Transfer from fund 571	-	6,880	-	-	-
		48,016	97,849	58,750	69,979	63,451
570-100-520200-0000	Admin Costs - Gen'l	-	-	6,000	6,000	6,000
570-100-522400-0000	Consultants - Professional	-	-	-	24,223	20,182
570-100-522500-0000	Escrow/Title Fees	-	-	1,000	-	1,000
570-100-523200-0000	Contract Svcs - Audit	-	-	1,000	1,000	1,000
570-100-529600-0000	Legal Expenses	-	-	1,500	-	1,500
570-100-529810-0000	Loans - Reuse	-	-	70,000	-	40,000
570-100-590100-0000	Transfer to General Fund	3,071	2,978	2,978	2,978	459
570-500-520100-0000	Admin Costs - Finance	18,900	20,300	-	-	-
570-500-520400-0000	Publications	1,237	-	-	-	-
570-500-522400-0000	Consultants - Professional	2,516	2,704	-	-	-
570-500-522500-0000	Escrow/Title Fees	610	901	-	-	-

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
570-500-530200-0000	Meetings/Seminars	-	409	-	-	-
570-510-522400-0000	Consultants - Professional	-	1,563	-	-	-
570-510-522600-0000	Contract Serv - Non Prof	1	1,888	-	500	700
570-510-523200-0000	Contract Svcs - Audit	1,000	1,000	-	-	-
570-550-529600-0000	Legal Expenses	1,636	2,265	-	-	-
		46,471	34,007	82,478	34,701	70,841
<b>FUND REVENUE</b>		48,016	97,849	58,750	69,979	63,451
<b>FUND EXPENDITURES</b>		46,471	34,007	82,478	34,701	70,841





## 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 street light energy and repairs, minor pavement and concrete work, and maintenance of landscaping within the public right-of-way. 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, the City's contribution to school crossing guards, 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
<b>FY 2012</b>					
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>					
<b>BEGINNING FUND BALANCE</b>	<b>July-2011</b>	236,825	66,188	1,167	<b>304,180</b>
<b>PROJECTED</b>					
	June 30, 2012				
	ACTUAL REVENUE	-	32,414	-	<b>32,414</b>
	TRANSFERS	-	-	-	-
	ACTUAL REVENUE & TRANSFERS	-	32,414	-	<b>32,414</b>
	ESTIMATED EXPENDITURES	-	37,205	-	<b>37,205</b>
<b>ESTIMATED FUND BALANCE</b>	<b>June 30, 2012</b>	<b>236,825</b>	<b>61,397</b>	<b>1,167</b>	<b>299,389</b>
<b>FY 2012</b>					
<b>SUMMARY OF PROJECTED RESOURCES AND APPROPRIATIONS</b>					
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>July-2012</b>	236,825	61,397	1,167	<b>299,389</b>
<b>ADOPTED</b>					
	July 1, 2012				
	ESTIMATED REVENUE				
	REVENUES	465,032	32,000	-	<b>497,032</b>
	INTEREST EARNINGS	500	250	-	<b>750</b>
	TRANSFERS	-	-	-	-
	ESTIMATED REVENUE AND TRANSFERS	465,532	32,250	-	<b>497,782</b>
	ESTIMATED AVAILABLE RESOURCES	702,357	93,647	1,167	<b>797,171</b>
	ADOPTED APPROPRIATIONS	523,385	37,665	-	<b>561,050</b>
<b>ESTIMATED FUND BALANCE</b>	<b>June 30, 2013</b>	<b>178,972</b>	<b>55,982</b>	<b>1,167</b>	<b>236,121</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>July 1, 2013</b>	178,972	55,982	1,167	<b>236,121</b>

\*Due to zero budgetary activity, these funds are represented in the summary for fund balance information only.

*City of Dixon Budget FY2013*  
**FUND 530 - GAS TAX**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
530-000-412000-0000	Gas Tax - Sec 2103	-	-	195,498	186,060	191,519
530-000-412100-0000	Gas Tax - Sec 2105	95,932	102,514	93,028	86,201	85,282
530-000-412200-0000	Gas Tax - Sec 2106	70,123	66,067	65,961	62,472	61,840
530-000-412300-0000	Gas tax - Sec 2107	127,761	121,030	123,800	122,293	122,391
530-000-412400-0000	Gas Tax - Sec 2107.5	6,600	140,530	4,000	4,000	4,000
530-000-414600-0000	Traffic Congestion Relief	35,413	-	-	-	-
530-000-461600-0000	Interest Earned	1,093	85	-	800	500
530-000-470100-0000	Unrealized Gain GASB 31	(548)	1,312	-	(725)	-
530-000-492300-0000	From Transportation CIP Fund	-	158,995	-	-	-
		<b>336,374</b>	<b>590,533</b>	<b>482,287</b>	<b>461,101</b>	<b>465,532</b>
530-102-560150-0000	Construction	-	-	9,000	8,500	9,000
530-102-560750-0000	Project Admin - Direct	-	346	1,000	750	1,000
530-103-560150-0000	Construction	-	-	241,012	241,012	-
530-103-560250-0000	Design/Plans/Specs	-	7,062	14,934	14,934	-
530-103-560700-0000	Permitting/Fees	-	50	-	-	-
530-103-560750-0000	Project Admin - Direct	-	3,545	13,000	13,000	-
530-104-560250-0000	Design/Plans/Specs	-	3,808	-	-	-
530-106-520400-0000	Publications	-	-	350	-	350
530-106-560150-0000	Construction	-	-	84,000	-	-
530-106-560250-0000	Design/Plans/Specs	-	-	600	-	600
530-106-560700-0000	Permitting/Fees	-	-	50	-	50
530-106-560750-0000	Project Admin - Direct	-	-	15,000	-	10,000
530-320-520400-0000	Publications	-	-	350	-	350
530-320-560150-0000	Construction	-	-	115,000	-	125,000
530-320-560250-0000	Design/Plans/Specs	-	-	600	-	600
530-320-560700-0000	Permitting/Fees	-	-	50	-	50
530-320-560750-0000	Project Admin - Direct	-	-	24,000	10,000	14,000

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
530-321-520400-0000	Publications	-	-	-	-	350
530-321-560700-0000	Permitting/Fees	-	-	-	-	50
530-321-560750-0000	Project Admin - Direct	-	-	-	-	10,000
530-500-522200-0000	Congestion Management	10,601	10,406	10,000	9,313	14,500
530-500-530000-0000	Maintenance	5,853	11,077	10,000	10,000	20,000
530-500-590100-0000	To General Fund	327,304	317,485	317,485	317,485	317,485
530-500-592300-0000	To Transportation Cap Proj	-	160,000	-	-	-
		343,758	513,779	856,431	624,994	523,385
<b>FUND REVENUE</b>		336,374	590,533	482,287	461,101	465,532
<b>FUND EXPENDITURES</b>		343,758	513,779	856,431	624,994	523,385

Projects in this fund:

- \* 530-102 Sidewalk Rehab
- 530-103 Sidewalk ramps/Curb cuts
- 530-104 Pavement Maintenance Grant
- 530-106 2012 Ramps/Sidewalks
- 530-320 2012 Paving Project
- 530-321 2013 Paving Project
- 530-500 Gas Tax

*City of Dixon Budget FY2013*  
**FUND 540 - TRAFFIC SAFETY**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
540-000-429500-0000	Motor Vehicle Fines	30,877	78,343	38,000	32,150	32,000
540-000-461600-0000	Interest Earned	272	156	-	264	250
540-000-470100-0000	Unrealized Gain GASB 31	(68)	257	-	-	-
		31,081	78,757	38,000	32,414	32,250
540-500-522600-0000	Contract Serv - Non Prof	20,440	25,116	27,000	25,908	27,000
540-500-535700-0000	Traffic Control Supplies	3,720	-	5,000	5,000	10,000
540-500-590100-0000	To General Fund	6,490	6,297	6,297	6,297	665
		30,650	31,413	38,297	37,205	37,665
<b>FUND REVENUE</b>		31,081	78,757	38,000	32,414	32,250
<b>FUND EXPENDITURES</b>		30,650	31,413	38,297	37,205	37,665



## 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 will be charged through this fund and later the expense will be allocated to the funds covered in the study. Interest is the only revenue anticipated for FY 2013.

### **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 and 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 2011-12 reflects activity both in revenue and a transfer to the lease financing (Fund 275) for the recently 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 2011-12 activity is shown in revenue receipts and the expenditures reflect a transfer to the lease financing (fund 275) for the recently 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 FY2013, work will continue on the groundwater remediation project. This fund is managed by Public Works - Engineering.

### **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 a challenge in obtaining funding to cover the cost of interfund loans to fund facilities, which 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, which was made to fund Pond C.

### **Fund 451 Core Area Drainage Project Fund**

This fund had accounted 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 needed to be returned to the Successor Agency.

**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. This fund is managed by Public Works-Engineering.

**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 is 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. This fund is managed by Public Works-Engineering.

**Fund 480 Recreation & Parks CIP**

Accounts for development impact fees collected to fund expansion of recreation and parks facilities. There are no proposed appropriations this fiscal year. This fund is managed by Public Works-Engineering.

**Fund 490 Agricultural Land Mitigation CIP**

Accounts for development impact fees collected to fund greenbelts. No revenues are anticipated for FY 2012. There are no proposed appropriations. This fund is managed by Finance.

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**CAPITAL IMPROVEMENT PROJECT FUNDS**

FUND		CIP 400	Comm Dev 404	Fire 410	Police 420	City Facilities 430	Public Works 440	Storm Drainage 450 <sup>1,4</sup>	Core Area Drainage 451 <sup>2,4</sup>	Trans- portation 460 <sup>3</sup>	Transit 470	Recreation 480	Ag. Land Mitigation 490 <sup>4</sup>	Total	
<b>FY 2012</b>															
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>															
<b>BEGINNING FUND BALANCE</b>	<b>July-2011</b>	333,026	637,415	1,000	439	193,348	378,060	(956,179)	1,182,751	3,900,486	531,048	254,243	63,702	<b>6,519,340</b>	
<b>PROJECTED</b>															
	June 30, 2012	ACTUAL REVENUE	131,800	1,600	110,334	48,000	71,007	69,752	21,614	32,364	132,376	48,844	444,521	-	<b>1,112,212</b>
		TRANSFERS	-	-	-	-	-	-	-	(1,032,000)	-	686,000	207,251	-	<b>(138,749)</b>
		ACTUAL REVENUE & TRANSFERS	131,800	1,600	110,334	48,000	71,007	69,752	21,614	(999,636)	132,376	734,844	651,772	-	<b>973,463</b>
		ESTIMATED EXPENDITURES	12,479	482,154	-	-	54,578	51,997	-	20,976	752,109	1,179,809	451,530	-	<b>3,005,632</b>
<b>ESTIMATED FUND BALANCE</b>	<b>June 30, 2012</b>	<b>452,347</b>	<b>156,861</b>	<b>111,334</b>	<b>48,439</b>	<b>209,777</b>	<b>395,815</b>	<b>(934,565)</b>	<b>162,139</b>	<b>3,280,753</b>	<b>86,083</b>	<b>454,485</b>	<b>63,702</b>	<b>4,487,171</b>	
<b>FY 2012</b>															
<b>SUMMARY OF PROJECTED RESOURCES AND APPROPRIATIONS</b>															
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>July-2012</b>	452,347	156,861	111,334	48,439	209,777	395,815	(934,565)	162,139	3,280,753	86,083	454,485	63,702	<b>4,487,171</b>	
<b>ADOPTED</b>															
	July 1, 2012	ESTIMATED REVENUE													
		REVENUES	-	-	-	-	1,000	10,000	-	-	106,000	-	-	-	<b>117,000</b>
		INTEREST EARNINGS	131,500	1,200	-	-	600	1,000	-	-	-	1,500	500	-	<b>136,300</b>
		TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
		ESTIMATED REVENUE AND TRANSFERS	131,500	1,200	-	-	1,600	11,000	-	-	106,000	1,500	500	-	<b>253,300</b>
		ESTIMATED AVAILABLE RESOURCES	583,847	158,061	111,334	48,439	211,377	406,815	(934,565)	162,139	3,386,753	87,583	454,985	63,702	<b>4,740,471</b>
		ADOPTED APPROPRIATIONS	60,010	154,826	110,334	48,000	130,761	11,997	-	-	1,666,693	13,810	762	-	<b>2,197,193</b>
<b>ESTIMATED FUND BALANCE</b>	<b>June 30, 2013</b>	<b>523,837</b>	<b>3,235</b>	<b>1,000</b>	<b>439</b>	<b>80,616</b>	<b>394,818</b>	<b>(934,565)</b>	<b>162,139</b>	<b>1,720,060</b>	<b>73,773</b>	<b>454,223</b>	<b>63,702</b>	<b>2,543,278</b>	
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>July 1, 2013</b>	523,837	3,235	1,000	439	80,616	394,818	(934,565)	162,139	1,720,060	73,773	454,223	63,702	<b>2,543,278</b>	

<sup>1</sup>Fund 450 negative fund balance due to \$1.56 million borrowed from other funds for sewer projects (\$1.28M from Fund 460; \$283K from RDA)

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

<sup>3</sup>Fund 460 fund balance includes \$1.28 million due from other funds (450)

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

*City of Dixon Budget FY2013*  
**FUND 400 - CAPITAL PROJECTS (UNRESTRICTED)**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
400-000-461600-0000	Interest Earned	8,926	5,275	125,000	131,800	131,500
400-000-460500-0000	Donations	6,592	-	-	-	-
400-000-470100-0000	Unrealized Gain-Gasb 31	(582)	1,516	-	-	-
		14,937	6,790	125,000	131,800	131,500
400-100-560600-0000	Master Plan Update	-	-	-	-	50,000
400-100-560750-0000	Project Admin - Direct	-	-	-	-	10,000
400-100-590100-0000	To General Fund	12,865	12,479	12,479	12,479	10
400-112-520400-0000	Advertising/Publications	936	-	-	-	-
400-112-560150-0000	Construction	40,795	-	3,000	-	-
400-112-560750-0000	Project Admin - Direct	10,000	44	-	-	-
400-112-560700-0000	Permits/Fees	50	-	-	-	-
		64,646	12,523	15,479	12,479	60,010
	<b>FUND REVENUE</b>	<b>14,937</b>	<b>6,790</b>	<b>125,000</b>	<b>131,800</b>	<b>131,500</b>
	<b>FUND EXPENDITURES</b>	<b>64,646</b>	<b>12,523</b>	<b>15,479</b>	<b>12,479</b>	<b>60,010</b>

Projects in this fund:

- \* 400-100 Administration
- 400-112 Council ADA

*City of Dixon Budget FY2013*  
**FUND 404 - COMMUNITY DEVELOPMENT CIP**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
404-000-461600-0000	Interest Earned	13,429	(1,638)	1,250	1,600	1,200
404-000-470100-0000	Unrealized Gain GASB 31	(2,957)	5,670	-	-	-
		10,472	4,032	1,250	1,600	1,200
404-100-590700-0000	Transfer to DPFA Police	-	190,000	206,195	30,433	-
404-100-590800-0000	Transfer to DPIC/Lease Fin	-	-	-	335,835	154,826
404-100-591000-0000	Transfer to DPFA Fire	-	215,000	308,560	115,886	-
404-100-591800-0000	To Fire CIP Fund 410	215,000	-	-	-	-
		215,000	405,000	514,755	482,154	154,826
	<b>FUND REVENUE</b>	<b>10,472</b>	<b>4,032</b>	<b>1,250</b>	<b>1,600</b>	<b>1,200</b>
	<b>FUND EXPENDITURES</b>	<b>215,000</b>	<b>405,000</b>	<b>514,755</b>	<b>482,154</b>	<b>154,826</b>

*City of Dixon Budget FY2013*

**FUND 410 - FIRE CAPITAL**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
410-000-425200-0000	Development Fees - Fire	10,564	1,000	-	110,334	-
		10,564	1,000	-	110,334	-
410-101-591275-0000	Transfer to Lease Financing	-	-	-	-	110,334
		-	-	-	-	110,334
<b>FUND REVENUE</b>		<b>10,564</b>	<b>1,000</b>	<b>-</b>	<b>110,334</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,334</b>

# City of Dixon Budget FY2013

## FUND 420 - POLICE CAPITAL

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
420-000-425300-0000	Development Fees - Police	2,698	437	-	48,000	-
420-000-461600-0000	Interest Earned	165	1	-	-	-
420-000-470100-0000	Unrealized Gain GASB 31	(61)	1	-	-	-
		2,801	439	-	48,000	-
420-100-591275-0000	Transfer to Lease Financing	-	-	-	-	48,000
		-	-	-	-	48,000
	<b>FUND REVENUE</b>	<b>2,801</b>	<b>439</b>	<b>-</b>	<b>48,000</b>	<b>-</b>
	<b>FUND EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,000</b>

*City of Dixon Budget FY2013*  
**FUND 430 - CITY FACILITIES CIP**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
430-000-425100-0000	Development Fees -- Comm Fac	6,722	638	-	70,332	1,000
430-000-461600-0000	Interest Earned	2,875	(243)	400	675	600
430-000-470100-0000	Unrealized Gain GASB 31	(611)	1,362	-	-	-
		8,986	1,757	400	71,007	1,600
430-100-590100-0000	Transfer to General Fund	-	5,398	5,398	5,398	2,094
430-100-590275-0000	To Lease Financing Fund 275	54,800	26,626	49,180	49,180	128,667
430-112-560750-0000	Project Admin - Direct	596	89	-	-	-
		55,396	32,113	54,578	54,578	130,761
	<b>FUND REVENUE</b>	<b>8,986</b>	<b>1,757</b>	<b>400</b>	<b>71,007</b>	<b>1,600</b>
	<b>FUND EXPENDITURES</b>	<b>55,396</b>	<b>32,113</b>	<b>54,578</b>	<b>54,578</b>	<b>130,761</b>

Projects in this fund: 430-100 Administration  
430-112 Council ADA Improvements

*City of Dixon Budget FY2013*

**FUND 440 - PUBLIC WORKS FACILITIES CIP**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
440-000-425400-0000	Development Fees - Pub Wks	1,767	167	-	18,452	-
440-000-461110-0000	Grant - Federal	-	357,870	-	-	-
440-000-461120-0000	Grant Funds - State	68,749	-	-	-	-
440-000-461200-0000	Grant Funds - UGST	57,751	157,511	51,000	50,000	10,000
440-000-461600-0000	Interest Earned	9,166	(2,354)	-	1,300	1,000
440-000-470100-0000	Unrealized Gain GASB 31	(1,924)	3,618	-	-	-
		<b>135,509</b>	<b>516,811</b>	<b>51,000</b>	<b>69,752</b>	<b>11,000</b>
440-100-529600-0000	Legal Fees	-	40	-	-	-
440-100-590100-0000	To General Fund	-	1,997	1,997	1,997	1,997
440-104-560250-0000	Design/Plans/Specs	56,682	154,751	51,000	50,000	10,000
440-104-560700-0000	Permitting/Fees	2,570	240	-	-	-
440-105-560150-0000	Construction	29,757	687,339	-	-	-
440-105-560200-0000	Contingencies	438	2,605	-	-	-
440-105-560250-0000	Design/Plans/Specs	2,751	(346)	-	-	-
440-105-560450-0000	Furniture & Fixtures	-	21,387	-	-	-
440-105-560650-0000	Miscellaneous	1,425	80	-	-	-
440-105-560700-0000	Permits/Fees	17,424	-	-	-	-
440-105-560750-0000	Project Admin - Direct	82,379	55,904	-	-	-
		<b>193,425</b>	<b>923,997</b>	<b>52,997</b>	<b>51,997</b>	<b>11,997</b>
	<b>FUND REVENUE</b>	<b>135,509</b>	<b>516,811</b>	<b>51,000</b>	<b>69,752</b>	<b>11,000</b>
	<b>FUND EXPENDITURES</b>	<b>193,425</b>	<b>923,997</b>	<b>52,997</b>	<b>51,997</b>	<b>11,997</b>

Projects in this fund: 440-100 Administration  
 440-104 Groundwater Remediation  
 440-105 Corporation Yard Remodel



*City of Dixon Budget FY2013*

**FUND 460 - TRANSPORTATION CIP**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
460-000-425800-0000	Development Fees - T/portation	13,347	969	-	92,915	-
460-000-414300-0000	TDA	-	1,528	49,500	35,000	-
460-000-461110-0000	Grant Funds - Street - Fed	470,766	53,361	240,000	-	106,000
460-000-461110-4001	Fed Grant - Stratford Rehab	-	448,109	-	-	-
460-000-461120-0000	Grant Funds - Street - State	157,671	(28,711)	-	-	-
460-000-461600-0000	Interest Earned	43,471	(892)	-	15,905	-
460-000-470100-0000	Unrealized Gain GASB 31	(9,883)	23,347	-	(11,444)	-
460-000-492800-0000	Transfer from Gas Tax	-	160,000	-	-	-
460-000-497990-0000	Transfers In	-	-	15,000	-	-
		<b>675,373</b>	<b>657,711</b>	<b>304,500</b>	<b>132,376</b>	<b>106,000</b>
460-100-522400-0000	Consultants - Professional	-	-	15,000	-	-
460-100-590100-0000	Transfer to General Fund	5,300	5,141	5,141	5,141	6,193
460-100-592350-0000	To Gas Tax Fund 530	-	158,995	-	-	-
460-100-592400-0000	To Transit Capital	-	-	686,000	686,000	-
460-102-560150-0000	Construction	4,909	-	-	-	-
460-102-560750-0000	Project Admin - Direct	627	-	-	-	-
460-105-529600-0000	Legal Services	-	9,543	-	-	-
460-105-560250-0000	Design/Plans/Specs	6,958	48	-	-	-
460-201-560750-0000	Project Admin - Direct	-	1,392	-	-	-
460-206-522400-0000	Consultants - Professional	-	4,705	90,000	10,000	80,000
460-206-560600-0000	Master Plan Update	2,500	-	10,000	-	-
460-206-560750-0000	Project Admin - Direct	6,752	4,655	-	10,000	10,000
460-209-560750-0000	Project Admin - Direct	1,001	-	30,000	-	30,000
460-301-520400-0000	Publications	2,153	-	-	-	-
460-301-560150-0000	Construction	823,061	-	-	-	-
460-301-560250-0000	Design/Plans/Specs	109	-	-	-	-
460-301-560650-0000	Misc Expenses	372	-	-	-	-
460-301-560700-0000	Permits/Fees	100	-	-	-	-
460-301-560750-0000	Project Admin - Direct	96,205	89	-	-	-
460-314-560150-0000	Construction	57,841	-	-	-	-
460-315-520400-0000	Advertising/Publications	180	-	-	-	-

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
460-316-520400-0000	Advertising/Publications	1,230	-	-	-	-
460-316-560150-0000	Construction	-	132,392	-	-	-
460-316-560750-0000	Project Admin - Direct	372	9,145	-	-	-
460-317-560150-0000	Construction	-	-	192,000	-	192,000
460-317-560750-0000	Project Admin - Direct	-	8,163	18,500	10,000	8,500
460-513-520400-0000	Advertising/Publications	-	294	-	-	-
460-513-560150-0000	Construction	-	-	44,000	25,549	-
460-513-560650-0000	Miscellaneous	-	1,620	-	-	-
460-513-560750-0000	Project Admin - Direct	-	6,790	5,500	3,419	-
460-601-520400-0000	Publications	2,927	-	-	-	-
460-601-529600-0000	Legal Services	2,293	-	5,000	-	5,000
460-601-560100-0000	Appraisals	-	-	10,000	-	10,000
460-601-560250-0000	Design/Plans/Specs	76,426	21,981	300,000	-	300,000
460-601-560550-0000	Land Acquisition	-	-	-	-	1,000,000
460-601-560750-0000	Project Admin - Direct	26,618	22,973	40,000	2,000	25,000
		1,117,934	387,925	1,451,141	752,109	1,666,693
<b>FUND REVENUE</b>		<b>675,373</b>	<b>657,711</b>	<b>304,500</b>	<b>132,376</b>	<b>106,000</b>
<b>FUND EXPENDITURES</b>		<b>1,117,934</b>	<b>387,925</b>	<b>1,451,141</b>	<b>752,109</b>	<b>1,666,693</b>

Projects in this fund:

- 460-206 Street Master Plan
- 460-209 Vaughn Road Realignment
- 460-317 2010-11 Slurry Seal & Paving
- 460-513 Bicycle Racks
- 460-601 Railroad Grade Separation (Parkway)

*City of Dixon Budget FY2013*

**FUND 470 - TRANSIT FACILITIES CIP**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
470-000-461120-0000	Grant Funds - State	254,205	37,180	488,000	47,065	-
470-000-461600-0000	Interest Earned	5,480	252	-	1,779	1,500
470-000-470100-0000	Unrealized Gain GASB 31	(1,241)	3,071	-	-	-
470-000-492300-0000	From Transportation Cap Proj	-	-	686,000	686,000	-
		<b>258,443</b>	<b>40,503</b>	<b>1,174,000</b>	<b>734,844</b>	<b>1,500</b>
470-100-522400-0000	Consultants	8,750	15,000	-	7,500	-
470-100-590100-0000	To General Fund	8,148	7,904	7,904	7,904	810
470-102-529600-0000	Legal Services	1,930	850	-	1,405	3,000
470-102-560250-0000	Design/Plans/Specs	91,273	11,619	250,000	-	-
470-102-560350-0000	Environmental Review	-	-	250,000	-	-
470-102-560650-0000	Misc. (West B Street Undercrossing)	-	-	1,151,000	1,151,000	-
470-102-560750-0000	Project Admin - Direct	14,607	9,670	10,000	12,000	10,000
		<b>124,708</b>	<b>45,043</b>	<b>1,668,904</b>	<b>1,179,809</b>	<b>13,810</b>
	<b>FUND REVENUE</b>	<b>258,443</b>	<b>40,503</b>	<b>1,174,000</b>	<b>734,844</b>	<b>1,500</b>
	<b>FUND EXPENDITURES</b>	<b>124,708</b>	<b>45,043</b>	<b>1,668,904</b>	<b>1,179,809</b>	<b>13,810</b>

Projects in this fund: 470-100 Administration  
470-102 Multi-modal Center

*City of Dixon Budget FY2013*  
**FUND 480 - RECREATION AND PARKS CIP**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
480-000-425500-0000	Development Fees - Recreation	2,730	-	-	443,801	-
480-000-461600-0000	Interest Earned	3,705	(254)	-	720	500
480-000-470100-0000	Unrealized Gain GASB 31	(850)	1,788	-	-	-
480-000-497300-0000	From Equipment Replacement	-	-	207,251	207,251	-
		5,584	1,534	207,251	651,772	500
480-100-590100-0000	To General Fund	12,325	11,955	11,955	11,955	762
480-117-560600-0000	Master Plan Update	12,263	-	-	-	-
480-131-560150-0000	Construction	-	2,000	411,251	411,251	-
480-131-560250-0000	Design/Plans/Specs	2,000	30,523	3,000	6,113	-
480-131-560750-0000	Project Admin - Direct	-	3,917	20,000	22,211	-
		26,588	48,395	446,206	451,530	762
	<b>FUND REVENUE</b>	<b>5,584</b>	<b>1,534</b>	<b>207,251</b>	<b>651,772</b>	<b>500</b>
	<b>FUND EXPENDITURES</b>	<b>26,588</b>	<b>48,395</b>	<b>446,206</b>	<b>451,530</b>	<b>762</b>

Projects in this fund: 480-100 Administration  
480-117 SW Annex Park  
480-131 Hall Park Phase III

*City of Dixon Budget FY2013*

**FUND 490 - AG LAND MITIGATION**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
490-000-461600-0000	Interest Earned	810	(25)	-	-	-
490-000-470100-0000	Unrealized Gain GASB 31	421	408	-	-	-
		1,231	383	-	-	-
490-100-560550-0000	Land Acquisition	1,110,000	-	-	-	-
490-100-590100-0000	To General Fund	-	64	-	-	-
490-200-590200-0000	Contingency	-	1,562	-	-	-
		1,110,000	1,562	-	-	-
	<b>FUND REVENUE</b>	<b>1,231</b>	<b>383</b>	-	-	-
	<b>FUND EXPENDITURES</b>	<b>1,110,000</b>	<b>1,562</b>	-	-	-

*This page intentionally left blank.*





# Special Assessments and Community Facilities 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 funds are managed by Public Works - Engineering and the Special Assessment funds are managed by Administrative Services.

### **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.

### **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 in turn 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.

Funds have been budgeted for converting streetlights installed by the District to LED lights as well as replacing trees and plants.



### **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 in turn 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.

Funds have been budgeted for converting streetlights installed by the District to LED lights.

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. In the last year, over \$3,000,000 in bonds have been called which in turn has even further lowered the debt service requirements on the financing authority bonds. Any future surplus in funds will allow for debt to be retired earlier resulting in early removal of assessments from property tax bills.

### **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 Engineering.

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 breakdowns expenses and revenue in detail for each zone. The public hearing was held on July 31 and the assessments have been submitted to the County Assessor to levy the assessments on the individual parcels' property tax bill. No assessments increased in FY 2012-13 except for Zone J (Valley Glen) which has an annual cost of living adjustment applied.

# 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
<b>FY 2012</b>							
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>							
<b>BEGINNING FUND BALANCE</b>	<b>July-2011</b>	92,542	670,852	(1,382)	333,997	1,862,554	<b>2,958,563</b>
<b>PROJECTED</b>							
	June 30, 2012						
	ACTUAL REVENUE	151,888	241,126	2,348	693,412	1,636,109	<b>2,724,883</b>
	TRANSFERS	112,423	-	-	-	-	<b>112,423</b>
	ACTUAL REVENUE & TRANSFERS	264,311	241,126	2,348	693,412	1,636,109	<b>2,837,306</b>
	ESTIMATED EXPENDITURES	256,451	81,560	8,868	453,454	1,420,661	<b>2,220,994</b>
<b>ESTIMATED FUND BALANCE</b>	June 30, 2012	100,402	830,418	(7,902)	573,955	2,078,002	<b>3,574,875</b>
<b>FY 2012</b>							
<b>SUMMARY OF PROJECTED RESOURCES AND APPROPRIATIONS</b>							
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>July-2012</b>	100,402	830,418	(7,902)	573,955	2,078,002	<b>3,574,875</b>
<b>ADOPTED</b>							
	July 1, 2012						
	ESTIMATED REVENUE						
	REVENUES	139,810	240,000	2,348	685,000	1,640,000	<b>2,707,158</b>
	INTEREST EARNINGS	275	2,000	-	300	4,000	<b>6,575</b>
	TRANSFERS	85,901	-	15,805	-	-	<b>101,706</b>
	ESTIMATED REVENUE AND TRANSFERS	225,986	242,000	18,153	685,300	1,644,000	<b>2,815,439</b>
	ESTIMATED AVAILABLE RESOURCES	326,388	1,072,418	10,251	1,259,255	3,722,002	<b>6,390,314</b>
	ADOPTED APPROPRIATIONS	231,529	117,320	10,950	508,589	1,444,598	<b>2,312,986</b>
<b>ESTIMATED FUND BALANCE</b>	June 30, 2013	94,859	955,098	(699)	750,666	2,277,404	<b>4,077,328</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>July 1, 2013</b>	94,859	955,098	(699)	750,666	2,277,404	<b>4,077,328</b>

*City of Dixon Budget FY2013*  
**FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
600-000-401900-0000	Assessments	-	139,798	136,000	141,810	139,810
600-000-461800-0000	Miscellaneous Income	-	-	-	2,669	-
600-000-470100-0000	Unrealized Gain GASB 31	-	786	-	-	-
600-000-461600-0000	Interest Earned	-	(455)	-	275	275
600-000-461499-0000	Grant Funds - Other	-	-	-	7,134	-
600-000-490100-0000	Transfer from General Fund	-	174,586	154,136	112,423	85,901
		-	314,714	290,136	264,311	225,986
600-600-511000-0000	Salaries/Wages	-	98,848	97,059	64,470	47,250
600-600-511100-0000	Salaries/Wages - PT	-	-	-	-	9,146
600-600-511200-0000	Overtime	-	-	-	1,729	-
600-600-511300-0000	Standby	-	3,880	-	-	-
600-600-511900-0000	Separation Pay	-	-	-	3,339	-
600-600-512100-0000	Medicare	-	1,395	1,831	923	1,029
600-600-512200-0000	Retirement	-	15,133	18,571	12,582	9,481
600-600-512300-0000	Disability Insurance	-	487	465	363	232
600-600-512400-0000	Health Insurance	-	28,174	29,184	25,703	14,727
600-600-512600-0000	Worker's Comp Insurance	-	5,093	7,026	3,314	4,036
600-600-521000-0000	Bldg/Site Maintenance	-	157	-	-	-
600-600-521400-0000	Chemicals	-	1,085	1,800	1,800	1,800
600-600-521800-0000	Communications	-	443	600	600	600
600-600-522400-0000	Consultants - Professional	-	4,692	8,500	8,500	-
600-600-522600-0000	Contr Servs - Non Professional	-	24,920	44,046	30,000	33,000
600-600-523800-0000	County Charges	-	1,398	6,686	6,686	6,686
600-600-526000-0000	Equip Repairs/Maintenance	-	1,080	2,000	2,500	2,000
600-600-533200-0000	Property Taxes	-	-	42	42	42
600-600-535600-0000	Special Supplies	-	25,861	20,000	20,000	20,000
600-600-535900-0000	Uniforms	-	-	1,000	600	1,000
600-600-536000-0000	Utilities	-	53,379	43,000	48,000	48,000
600-600-537500-0000	Vehicle Fuel	-	2,701	2,000	2,400	2,500

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
600-600-538000-0000	Vehicle Maintenance	-	660	1,000	2,900	2,000
600-600-539000-0000	Water	-	16,033	25,000	20,000	25,000
600-600-560750-0000	Project Admin Direct	-	-	-	-	3,000
		-	285,419	309,810	256,451	231,529
<b>FUND REVENUE</b>		-	314,714	290,136	264,311	225,986
<b>FUND EXPENDITURES</b>		-	285,419	309,810	256,451	231,529

CITY OF DIXON  
 PAYROLL SUMMARY  
 FY 2012-13

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
<b>PERMANENT EMPLOYEES:</b>									
Maintenance Worker II	1.00	47,250		9,362	14,592	897	232	3,499	75,831
Subtotal:	1.00	47,250		9,362	14,592	897	232	3,499	75,831
<b>Temporary Personnel</b>									
Maintenance Worker I		-	9,146	119	-	133	-	538	9,935
Subtotal:	1.00	47,250	9,146	9,481	14,592	1,029	232	4,036	85,766
<b>Other payroll costs:</b>									
PERS Health Administration					135				135
Subtotal:		-	-	-	135	-	-	-	135
<b>GRAND TOTAL:</b>	<b>1.00</b>	<b>47,250</b>	<b>9,146</b>	<b>9,481</b>	<b>14,727</b>	<b>1,029</b>	<b>232</b>	<b>4,036</b>	<b>85,901</b>

CITY OF DIXON  
OPERATING EXPENSES SUMMARY SHEET  
FY 2013 BUDGET

FUND #: 600  
Fund Name: LIGHTING & LANDSCAPING

Account Code (A)	FY 2012		FY 2013	Brief Detail Description (E)
	Budget (B)	Estimated (C)	Adopted (D)	
600-600-521400-0000	1,800	1,800	1,800	Chemicals
600-600-521800-0000	600	600	600	Communications
600-600-522400-0000	8,500	8,500	-	Contract Services - Prof.; Wildan Financial Services for Assessment Engineering Services - FY 12-13 moved to account 560750 for City staff time.
600-600-522600-0000	44,046	30,000	33,000	Contract Services - Non Professional: Street Light repairs (est. \$10,000); CFD labor (est. \$20,000); specialized tree pruning (est. \$3,000)
600-600-523800-0000	6,686	6,686	6,686	County Charges
600-600-526000-0000	2,000	2,500	2,000	Equipment repairs/maintenance
600-600-533200-0000	42	42	42	Property taxes for Market Lane Park & Ride Lot (L&L only)
600-600-535600-0000	20,000	20,000	20,000	Special supplies
600-600-535900-0000	1,000	600	1,000	Uniforms
600-600-536000-0000	43,000	48,000	48,000	Utilities
600-600-537500-0000	2,000	2,400	2,500	Vehicle fuel
600-600-538000-0000	1,000	2,900	2,000	Vehicle maintenance
600-600-539000-0000	25,000	20,000	25,000	Water
600-600-560750-0000	-	-	3,000	Project Admin - Direct
Total	155,674	144,028	145,628	

*City of Dixon Budget FY2013*

**FUND 651 - CFD 2003-1 VALLEY GLEN**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
651-000-401900-0000	Assessments	228,927	234,911	230,000	238,490	240,000
651-000-461600-0000	Interest Earned	5,506	327	1,500	2,636	2,000
651-000-470100-0000	Unrealized Gain GASB 31	(1,463)	3,665	-	-	-
		247,970	238,903	231,500	241,126	242,000
651-610-520100-0000	Administration	3,009	4,852	-	2,500	2,500
651-610-523800-0000	County Charges	2,289	2,349	-	-	-
651-610-525800-0000	Equipment Rental	-	67	1,000	-	1,000
651-610-526000-0000	Equip Repairs/Maintenance	3,755	1,915	4,000	2,000	5,000
651-610-531900-0000	Permits/Licenses/Fees	3,274	1,669	3,000	4,000	5,000
651-610-535600-0000	Special Supplies	1,711	1,364	4,000	1,000	3,000
651-610-536000-0000	Utilities	9,076	7,462	17,500	3,000	10,000
651-610-539000-0000	Water	183	246	300	200	300
651-610-560400-0000	Capital Outlay	-	-	-	-	13,000
651-610-560750-0000	Project Admin - Direct	13,185	6,279	13,000	10,000	13,000
651-610-590100-0000	Transfer to General Fund	11,510	11,510	11,510	11,510	1,695
651-620-526000-0000	Equip Repairs/Maintenance	9,109	637	6,000	300	5,000
651-620-529200-0000	Landscape Maintenance	1,000	-	2,000	500	1,500
651-620-535600-0000	Special Supplies	4,927	5,649	10,000	8,000	10,000
651-620-536000-0000	Utilities	136	106	375	300	375
651-620-539000-0000	Water	160	168	200	150	250
651-620-560400-0000	Capital Outlay	15,157	-	-	-	-
651-620-560750-0000	Project Admin - Direct	29,465	12,396	30,000	27,000	30,000
651-630-526000-0000	Equip Repairs/Maintenance	-	-	3,000	1,000	2,500
651-630-529200-0000	Landscape Maintenance	-	-	2,000	1,000	2,000
651-630-535600-0000	Special Supplies	705	-	4,000	3,000	4,000
651-630-536000-0000	Utilities	98	111	200	100	200
651-630-560750-0000	Project Admin - Direct	7,082	-	7,000	6,000	7,000
		115,832	56,780	119,085	81,560	117,320
	<b>FUND REVENUE</b>	<b>247,970</b>	<b>238,903</b>	<b>231,500</b>	<b>241,126</b>	<b>242,000</b>
	<b>FUND EXPENDITURES</b>	<b>115,832</b>	<b>56,780</b>	<b>119,085</b>	<b>81,560</b>	<b>117,320</b>

CITY OF DIXON  
 CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)  
 FY 2013 BUDGET

Fund: 651 - CFD Valley Glen

(N)ew or (R)eplacement (A)	Category* (B)	Priority (C)	Item Description (Be Specific) (D)	Cost/Unit (incl Tax and Freight) (E)	Quantity (F)	Total (G)
R	E		50% of cost to replace 2000 3/4 ton V8 pickup for use in Storm Drains (pond maintenance and citywide inlet maintenance). Share cost with General Fund Public Works Dept. 153	13,000	1	13,000
Total						13,000

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



*City of Dixon Budget FY2013*  
**FUND 655 - CFD POND C/LATERAL TWO**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
655-000-429200-0000	Miscellaneous Fees	1,336	1,363	10,250	2,348	2,348
655-000-461600-0000	Interest Earned	49	(8)	-	-	-
655-000-470100-0000	Unrealized Gain GASB 31	(6)	6	-	-	-
655-000-490100-0000	Transfer from General Fund	10,108	-	-	-	15,805
		11,488	1,362	10,250	2,348	18,153
655-601-520100-0000	Administration	-	-	-	43	-
655-601-525800-0000	Equip Rental	-	-	250	50	250
655-601-526000-0000	Equip Repairs/Maintenance	-	-	250	50	250
655-601-531900-0000	Permits/Licenses/Fees	-	-	-	-	800
655-601-535600-0000	Special Supplies	3,410	1,263	2,500	2,000	2,500
655-601-539000-0000	Water	-	-	250	100	200
655-601-560750-0000	Project Admin - Direct	3,289	2,422	2,000	2,500	2,000
655-602-526000-0000	Equip Repairs/Maintenance	-	-	250	150	250
655-602-535600-0000	Special Supplies	1,283	842	2,500	2,000	2,500
655-602-539000-0000	Water	-	-	250	100	200
655-602-560750-0000	Project Admin - Direct	2,958	1,316	2,000	1,875	2,000
		10,941	5,843	10,250	8,868	10,950
	<b>FUND REVENUE</b>	<b>11,488</b>	<b>1,362</b>	<b>10,250</b>	<b>2,348</b>	<b>18,153</b>
	<b>FUND EXPENDITURES</b>	<b>10,941</b>	<b>5,843</b>	<b>10,250</b>	<b>8,868</b>	<b>10,950</b>

## *City of Dixon Budget FY2013*

### FUND 710 - WEST A STREET ASSESSMENT DISTRICT

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
710-000-401900-0000	Assessments	543,610	619,540	625,000	693,090	685,000
710-000-461600-0000	Interest Earned	1,662	(438)	5,000	322	300
710-000-460300-0000	Bond Proceeds/Early Redemption	-	7,859	-	-	-
710-000-470100-0000	Unrealized Gain GASB 31	(705)	1,869	-	-	-
		544,567	628,830	630,000	693,412	685,300
710-700-520100-0000	Admin costs - Finance	648	-	-	-	-
710-700-520200-0000	Admin Costs - Gen'l	18,297	9,510	15,000	9,800	12,000
710-700-522400-1501	Contractual Services/LED Conversion	-	-	-	-	23,000
710-700-529600-0000	Legal Fees	-	-	3,000	-	1,500
710-700-535600-0000	Special Supplies	-	-	-	-	5,000
710-700-550300-0000	Bond Interest	105,914	93,898	125,000	85,000	77,000
710-700-550400-0000	Bond Redemption	395,000	335,000	400,000	350,000	390,000
710-700-590100-0000	To General Fund	-	8,654	8,654	8,654	89
710-700-590300-0000	Transfer to L&L	88,649	-	-	-	-
		608,508	447,062	551,654	453,454	508,589
	<b>FUND REVENUE</b>	<b>544,567</b>	<b>628,830</b>	<b>630,000</b>	<b>693,412</b>	<b>685,300</b>
	<b>FUND EXPENDITURES</b>	<b>608,508</b>	<b>447,062</b>	<b>551,654</b>	<b>453,454</b>	<b>508,589</b>

# City of Dixon Budget FY2013

## FUND 720 - NORTH FIRST STREET ASSESSMENT DISTRICT

Account	Description	2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	2013 Adopted
720-000-401900-0000	Assessments	1,632,070	1,602,277	1,630,000	1,637,000	1,640,000
720-000-461600-0000	Interest Earned	22,927	(4,686)	6,000	4,495	4,000
720-000-460300-0000	Bond Proceeds/Early Redemption	-	-	-	710	-
720-000-470100-0000	Unrealized Gain GASB 31	(6,845)	13,888	-	(6,096)	-
		1,648,151	1,611,480	1,636,000	1,636,109	1,644,000
720-700-520100-0000	Admin costs - Finance	648	-	650	650	-
720-700-520200-0000	Admin Costs - Gen'l	9,197	8,626	11,000	9,200	9,500
720-700-522400-1501	Contract Svcs/LED Conversion	-	-	-	-	30,000
720-700-550300-0000	Bond Interest	675,114	643,708	690,000	626,000	605,000
720-700-550400-0000	Bond Redemption	855,000	750,000	840,000	765,000	800,000
720-700-590300-0000	Transfer to L&L	85,629	-	-	-	-
720-710-590100-0000	To General Fund	20,422	19,811	19,811	19,811	98
		1,646,010	1,422,145	1,561,461	1,420,661	1,444,598
	<b>FUND REVENUE</b>	<b>1,648,151</b>	<b>1,611,480</b>	<b>1,636,000</b>	<b>1,636,109</b>	<b>1,644,000</b>
	<b>FUND EXPENDITURES</b>	<b>1,646,010</b>	<b>1,422,145</b>	<b>1,561,461</b>	<b>1,420,661</b>	<b>1,444,598</b>

*This page intentionally left blank.*





## Debt Service

## Debt Service

### **DPIC (Dixon Public Improvement Corporation) Fund 240**

The DPIC Fund is a legally separate entity, which exists solely for paying off the debt service for the 1981 lease revenue refunding bonds, which were used to construct City Hall. The bonds were originally issued in 1981 for a total of \$915,000. These bonds were financed in January 2012, and payments are now budgeted in Fund 275. This fund has been included for historical purposes.

### **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 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.

### **DPFA Police Fund 250**

DPFA Police Fund 250 was established to fund the debt service for the Police Building. Funds are received from the Police Capital Project Fund (Fund 420) to pay principal, interest, and on-going administration. The original bonds were refinanced in 1996. These bonds were refinanced in January 2012, and payments are now budgeted in Fund 275. This fund is included for historical purposes.

### **DPFA Fire Fund 270**

DPFA Fire Fund 270 was established to fund the debt service for the Fire Station Construction project. The bonds were issued in 1997 for \$3,300,000. These bonds were refinanced in January 2012, and payments are now budgeted in Fund 275, information is included in the budget document for historical purposes.

### **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.

**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.

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**DEBT SERVICE FUNDS CITY AND DPFA (DIXON PUBLIC FINANCING AUTHORITY)**

FUND		DPIC CITY HALL 240*	DPFA POLICE 250*	DPFA FIRE 270*	LEASE FINANCING 275	ASSMT. DISTRICT 280	Total	
<b>FY 2012</b>								
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>								
<b>BEGINNING FUND BALANCE</b>	<b>July-2011</b>	2,540	177,267	192,795	-	2,716,756	<b>3,089,357</b>	
<b>PROJECTED</b>								
	June 30, 2012	ACTUAL REVENUE	430,500	486,377	1,797,119	13,529	1,803,725	<b>4,531,250</b>
		TRANSFERS	38,732	30,433	115,886	335,835	-	<b>520,886</b>
		ACTUAL REVENUE & TRANSFERS	469,232	516,810	1,913,005	349,364	1,803,725	<b>5,052,136</b>
		ESTIMATED EXPENDITURES	471,760	694,076	2,105,800	349,364	1,643,745	<b>5,264,745</b>
<b>ESTIMATED FUND BALANCE</b>	June 30, 2012	-	-	-	-	2,876,736	<b>2,876,736</b>	
<b>FY 2013</b>								
<b>SUMMARY OF PROJECTED RESOURCES AND APPROPRIATIONS</b>								
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>July-2012</b>	-	-	-	-	2,876,736	<b>2,876,736</b>	
<b>ADOPTED</b>								
	July 1, 2012	ESTIMATED REVENUE						
		REVENUES	-	-	-	176,667	1,661,102	<b>1,837,769</b>
		INTEREST EARNINGS	-	-	-	-	100	<b>100</b>
		TRANSFERS	-	-	-	265,160	-	<b>265,160</b>
		ESTIMATED REVENUE AND TRANSFERS	-	-	-	441,827	1,661,202	<b>2,103,029</b>
		ESTIMATED AVAILABLE RESOURCES	-	-	-	441,827	4,537,938	<b>4,979,765</b>
		ADOPTED APPROPRIATIONS	-	-	-	441,827	1,661,202	<b>2,103,029</b>
<b>ESTIMATED FUND BALANCE</b>	June 30, 2013	-	-	-	-	2,876,736	<b>2,876,736</b>	
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>July 1, 2013</b>	-	-	-	-	2,876,736	<b>2,876,736</b>	

\*Funds 240, 250, and 270 closed in FY2012.



*City of Dixon Budget FY2013*  
**FUND 275 - LEASE FINANCING FUND**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
275-000-460300-0000	OFS - Bond Proceeds/Early Red	-	-	-	3,081	-
275-000-491404-0000	Transfer from Comm Dev CIP	-	-	-	335,835	154,826
275-000-491410-0000	Transfer from Fire Capital	-	-	-	-	110,334
275-000-491420-0000	Transfer from Police Capital	-	-	-	-	48,000
275-000-491430-0000	Tsfr from City Facilities CIP	-	-	-	10,448	128,667
		-	-	-	349,364	441,827
275-200-527000-0000	Fiscal Agent Expense	-	-	-	418	-
275-200-550300-0000	Lease Interest	-	-	-	18,746	73,527
275-200-550400-0000	Lease Redemption	-	-	-	330,200	368,300
		-	-	-	349,364	441,827
	<b>FUND REVENUE</b>	-	-	-	<b>349,364</b>	<b>441,827</b>
	<b>FUND EXPENDITURES</b>	-	-	-	<b>349,364</b>	<b>441,827</b>

*City of Dixon Budget FY2013*  
**FUND 280 - DPFA - ASSESSMENT DISTRICTS**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2012 Estimated</b>	<b>2013 Adopted</b>
280-000-401900-0000	Assessments	2,093,789	1,846,719	1,617,495	1,803,625	1,661,102
280-000-461600-0000	Interest Earned	864	1,631	800	100	100
280-000-470100-0000	Unrealized Gain on Investments	-	1,160	-	-	-
		2,094,653	1,849,509	1,618,295	1,803,725	1,661,202
280-200-523200-0000	Contract Svcs - Audit	1,594	1,594	1,750	1,750	1,750
280-200-527000-0000	Fiscal Agent Expense	5,470	5,520	6,100	6,100	6,100
280-200-550100-0000	Amortization	-	-	35,128	-	-
280-200-550300-0000	Bond Interest	630,582	403,572	547,495	565,895	508,352
280-200-550400-0000	Bond Redemption	1,220,000	1,060,000	1,070,000	1,070,000	1,145,000
		1,857,646	1,470,686	1,660,473	1,643,745	1,661,202
	<b>FUND REVENUE</b>	<b>2,094,653</b>	<b>1,849,509</b>	<b>1,618,295</b>	<b>1,803,725</b>	<b>1,661,202</b>
	<b>FUND EXPENDITURES</b>	<b>1,857,646</b>	<b>1,470,686</b>	<b>1,660,473</b>	<b>1,643,745</b>	<b>1,661,202</b>

# Appendix Section



## Budget Resolution



## Gann / Appropriation Limit



## Cost Allocation & Transfers



## Investment Policy/Debt Schedule



## City Profile



## Glossary

CITY OF DIXON RESOLUTION NO. 12-069  
 SUCCESSOR AGENCY OF THE CITY OF DIXON RESOLUTION NO. 12-007  
 DPFA RESOLUTION NO. 12-001

**RESOLUTION APPROVING AND ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR (FY) 2012-13 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 Preliminary FY 2012-13 aforementioned budgets to the City Council, Successor Agency of the City of Dixon, and DPFA Board for their consideration; and

**WHEREAS**, budget workshops were held on May 24 and May 30, 2012. The City Council has completed an open public process to review the Preliminary FY 2012-13 budgets for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on June 12, 2012, for the purpose of providing additional opportunity for Council and public discussion; and

**WHEREAS**, changes to the Preliminary 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 Preliminary Budget for FY 2012-13, as amended, proposes transfers-in and revenue in the amounts as follows:

<b>FY2013 Transfers-In and Revenue</b>	
General Fund	\$ 12,909,608
General Fund Sub Funds	122,020
Redevelopment and Successor Agency Funds	603,102
Enterprise Funds	4,161,095
Grants	6,223,451
Special Revenue Funds	497,782
Capital Improvement Funds	411,634
Special Assessments – Lighting and Landscaping	295,015
Special Assessments and Community Facilities Districts	2,589,453
Debt Service Funds	2,103,029
<b>Total All Funds</b>	<b>\$ 29,916,188</b>

**NOW, THEREFORE BE IT RESOLVED**, that the City Council/Agency/Authority does hereby approve the FY 2012-13 budgets as outlined in Exhibits 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 resources hereby appropriated in the amounts as follows:

<b>FY2013 Appropriations</b>	
General Fund	\$ 12,878,339
General Fund Sub Funds	289,002
Successor Agency Funds	628,277
Enterprise Funds	4,513,958
Grants	6,297,749
Special Revenue Funds	561,050
Capital Improvement Funds	2,197,193
Special Assessments – Lighting and Landscaping	231,529
Special Assessments and Community Facilities Districts	2,081,457
Debt Service Funds	2,103,029
<b>Total All Funds</b>	<b>\$ 31,781,584</b>

**BE IT FURTHER RESOLVED**, that the City Council authorizes the creation of a Wastewater Equipment Replacement Fund 307 to segregate resources for wastewater enterprise fund resources; and

**BE IT FURTHER RESOLVED**, that the City Council's intent is to retain a minimum General Fund Contingency Reserve of 5% of the General Fund total operations appropriation; 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, 2012 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 2011-12 Annual Budget in an amount to be determined upon the final accounting of June 30, 2012, 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 Finance and Technology Director, is directed to control the departmental budgets at the departmental bottom line, and the City Manager is authorized to

**RESOLUTION NO.:** 12-069  
**DATE:** JUN 12 2012



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 Preliminary Budget for the upcoming year; and

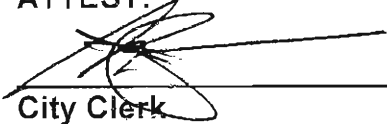
**BE IT FURTHER RESOLVED**, that the FY 2011-12 estimated expenditures reflected in the Preliminary Budget for FY 2012-13 constitute the City Manager's report to Council regarding the end of year budget review; and

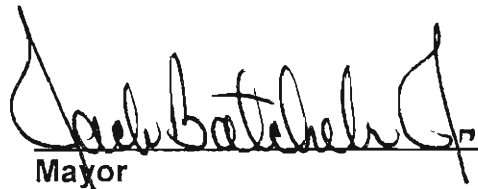
**BE IT FURTHER RESOLVED**, that the Finance and Technology Director through the City Manager is hereby authorized to approve payment for goods and services received by the City Council/Agency/Authority/Corporation in accordance with the approved budgets, ordinances, programs, and policies.

**PASSED AND ADOPTED THIS 12th DAY OF JUNE 2012 BY THE FOLLOWING VOTES:**

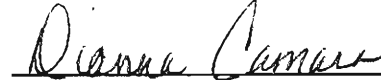
**AYES:** Besneatte, Bogue, Fuller, Batchelor  
**NOES:** Ceremello  
**ABSENT:** None  
**ABSTAIN:** None

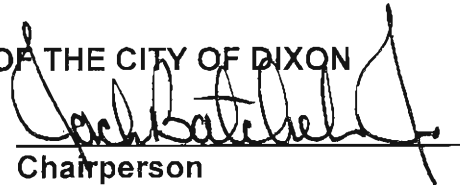
**ATTEST:** CITY OF DIXON

  
\_\_\_\_\_  
City Clerk


  
\_\_\_\_\_  
Mayor

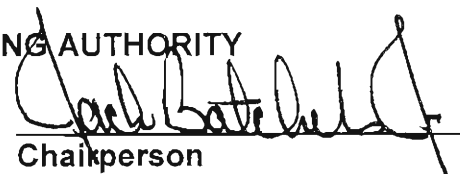
**ATTEST:** SUCCESSOR AGENCY OF THE CITY OF DIXON

  
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Chairperson

**ATTEST:** DIXON PUBLIC FINANCING AUTHORITY

  
\_\_\_\_\_  
Agency Secretary

  
\_\_\_\_\_  
Chairperson

**RESOLUTION NO.:** 12-069

**DATE:** JUN 12 2012  
City of Dixon, CA

## 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, 2013			
A.	LAST YEAR'S LIMIT		\$ 24,047,813
B.	ADJUSTMENT FACTORS		
	Population	0.9995	
	Personal Income	<u>1.0377</u>	
	Total Adjustment Factors		<u>1.037181</u>
C.	ANNUAL DOLLAR ADJUSTMENT		<u>894,125</u>
D.	OTHER ADJUSTMENTS		
	Lost Responsibility		-
	Transfer to Private		-
	Transfer to Fees		-
	Assumed Responsibility		-
	Total Adjustments		-
E.	TOTAL ADJUSTMENTS		<u>894,125</u>
F.	LIMIT FOR FY 2012-13		<u>\$ 24,941,939</u>

The City of Dixon adopted this limit on June 12, 2012, per Resolution No. 12-068.

## **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.



**ADOPTED  
Budget FY2013 - Transfer Schedule**

<b>GENERAL FUND TRANSFERS IN</b>		<b>2013 Proposed</b>			<b>2013 Proposed</b>	<b>Purpose</b>
100-000-490300-0000	Transfer from Recreation	16,388	103-179-590100-0000	To General Fund	16,388	Cost allocation
100-000-491100-0000	Transfer from Sewer O & M	275,040	305-300-590100-0000	To General Fund	275,040	Cost allocation
100-000-491700-0000	Transfer from Transit O & M	73,146	350-300-590100-0000	To General Fund	73,146	Cost allocation
100-000-497300-0000	Transfer from Equip Replace	57,000	820-820-590100-0000	To General Fund	57,000	Based on budgeted capital
100-000-497600-0000	Transfer from CFD	1,695	651-610-590100-0000	To General Fund	1,695	Cost allocation
100-000-492600-0000	Transfer from Successor Agency	250,000	740-000-590100-0000	To General Fund	250,000	Flat admin fee, based on AB26, cost allocation
100-000-492800-0000	Transfer from Gas Tax	317,485	530-500-590100-0000	To General Fund	317,485	Based upon prior year budgets
100-000-492900-0000	Transfer from Traffic Safety	665	540-500-590100-0000	To General Fund	665	Cost allocation
100-000-496100-0000	Transfer from WA Street	89	710-700-590100-0000	To General Fund	89	Cost allocation
100-000-496200-0000	Transfer from NFSAD	98	720-710-590100-0000	To General Fund	98	Cost allocation
100-000-497500-0000	Transfer from Building Res.	53	831-100-590100-0000	To General Fund	53	Cost allocation
100-000-493200-0000	Transfer from Fund 570 CDBG	459	570-100-590100-0000	To General Fund	459	Cost allocation
100-000-491750-0000	Transfer from Cap Projs	11,866	430-100-590100-0000	To General Fund	2,094	Cost allocation
			440-100-590100-0000	To General Fund	1,997	Cost allocation
			480-100-590100-0000	To General Fund	762	Cost allocation
			470-100-590100-0000	To General Fund	810	Cost allocation
			460-100-590100-0000	To General Fund	6,193	Cost allocation
			400-100-590100-0000	To General Fund	10	Cost allocation
		1,003,984			1,003,984	
<b>GENERAL FUND TRANSFERS OUT</b>						
100-000-591655-0000	Transfer to CFD 655	15,805	655-000-490100-0000	Transfer from General Fund	15,805	City pro rata share of the cost of the maintenance of Brookfield/Parklane CFD for both FY2012 and FY2013
100-000-590831-0000	Tsfr to Infrastructure Reserve	50,000	831-000-490100-0000	Transfer from General Fund	50,000	Per 11/12 budget adoption annual transfer to set aside for infrastructure rehab/replacement
100-000-590300-0000	Transfer to L&L	85,901	600-000-490100-0000	Transfer from General Fund	85,901	Salaries - may be able to reduce these at EOY
		151,706			151,706	
<b>OTHER FUNDS TRANSFERS</b>						
316-000-491200-0000	Transfer from Sewer CIP (310)	56,000	310-100-591316-0000	Trfr to Sewer Mixed (316)	56,000	Projects
740-000-491305-0000	Transfer from Sewer O&M	25,000	305-300-592600-0000	Transfer to Successor Agency	25,000	Interfund loan
275-000-491410-0000	Transfer from Fire Capital	110,334	410-101-591275-0000	To Lease Financing (275)	110,334	
275-000-491420-0000	Transfer from Police Capital	48,000	420-100-591275-0000	To Lease Financing (275)	48,000	
275-000-491430-0000	Tsfr from City Facilities CIP	128,667	430-101-590800-0000	To Lease Financing (275)	128,667	Debt Service
275-000-491404-0000	Transfer from Comm Dev CIP	154,826	404-100-590800-0000	Transfer to DPIC/Lease Fin	154,826	Debt Service
308-000-491100-0000	Transfer from Sewer O & M	170,000	305-300-590900-0000	To DPFA Sewer (308)	170,000	Debt Service
316-000-491100-0000	Transfer from Sewer O&M (305)	219,000	305-300-591316-0000	Trfr to Sewer Mixed (316)	219,000	Projects
315-000-491100-0001	Transfer from Sewer O & M	665,000	305-300-591200-0001	To Sewer Improvements	665,000	Projects
307-000-491820-0000	Transfer from Eqpt Replacement	166,735	820-820-591307-0000	To Sewer Equip Replacement	166,735	To establish Fund 307 - Sewer Equip Replace
307-000-491305-0000	Transfer from Sewer O & M	50,000	305-300-591200-0000	To Sewer Improvements	50,000	Sewer Equip Replacement
		1,793,562			1,793,562	
		<u>2,949,252</u>			<u>2,949,252</u>	

*This page intentionally left blank.*



CITY OF DIXON  
Outstanding Debt Descriptions

**Dixon Public Financing Authority Lease Agreement (Fund 275)**

Issued:	\$2,786,300 in December 2011	Outstanding 6/30/12:	\$ 2,456,100
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.	2013 Principal Due:	\$ 368,300
Debt Payments:	Semi-annually in April and October for principal and interest	Maturity Date:	October 2021

**Dixon Public Financing Authority 1998 Senior Lien Reassessment Revenue Bonds, Series A (Fund 280)**

Issued:	\$10,570,000 in January 1998	Outstanding 6/30/12:	\$ 3,125,000
Purpose:	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.	2013 Principal Due:	\$ 475,000
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in September	Maturity Date:	September 2020

**Dixon Public Financing Authority 1998 Junior Lien Reassessment Revenue Bonds, Series B (Fund 280)**

Issued:	\$18,600,000 in January 1998	Outstanding 6/30/12:	\$ 6,715,000
Purpose:	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.	2013 Principal Due:	\$ 670,000
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 6/30/12:	\$ 1,335,900
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.	2013 Principal Due:	\$ 132,800
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 6/30/12:	\$ 2,910,000
Purpose:	To refund the 1994 Tax Allocation Bonds issued to finance redevelopment activities of the Agency for the Central Dixon Redevelopment Project.	2013 Principal Due:	\$ 155,000
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in September	Maturity Date:	September 2024

# EXHIBIT A

## CITY OF DIXON STATEMENT OF INVESTMENT POLICY Fiscal Year 2012-13

### 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.

The Treasurer serves as the chief investment officer for the City and other related entities such as the Dixon Public Financing Authority and Dixon Solano Water Authority.

#### **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.

#### **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

**RESOLUTION NO.:** 12-087

**DATE:** JUN 26 2012

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 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.

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.

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.

**RESOLUTION NO.:** 12-087

**DATE:** JUN 26 2012

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: 'AA' rated or better  
Maximum Percentage of Portfolio: 10%  
Maturity limit: 5 years or less
5. CAMP (California Asset Management Program) Investment Pool  
Quality: Not Applicable  
Maximum Amount: \$5,000,000 (unless Investment Committee approves increase)  
Maturity limit: None
6. Bankers Acceptances  
Quality: 'A-1' or equivalent  
Maximum Percentage of Portfolio: 40% Issuer limit: 5%  
Maturity limit: 180 days
7. Commercial Paper  
Quality: 'A-1' or equivalent  
Maximum Percentage of Portfolio: 25% Issuer limit: 5%  
Maturity limit: 180 days
8. 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
9. Negotiable Certificates of Deposit (CDs)  
Quality: A-1 (or equivalent) for issues one year or less, 'A' rated or better for issuers longer than one year  
Maximum Percentage of Portfolio: 30% Issuer limit: 5%  
Maturity limit: 5 years

**RESOLUTION NO.:** 12-087  
**DATE:** JUN 26 2012

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

**RESOLUTION NO.:** 12-087  
**DATE:** JUN 26 2012



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.

**RESOLUTION NO.:** 12-087

**DATE:** JUN 26 2012

## 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 of 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.

**RESOLUTION NO.:** 12-087

**DATE:** JUN 26 2012

**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.

**RESOLUTION NO.:** 12-087

**DATE:** JUN 26 2012

**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.

RESOLUTION NO.: 12-087

DATE: JUN 26 2012



## City Profile

# CITY PROFILE

## History

Elijah S. Silvey first settled in the Dixon area in 1852. Mr. Silvey operated an Inn and Saloon in a farming community later known as Silveyville. This roadhouse was located along a well-traveled route to the Sierra foothills and California Gold Rush country. However, the town of Dixon literally came into existence when the California Pacific Railroad reached it on August 28, 1868. The name Silveyville changed to Dixon when Thomas Dickson, a prosperous rancher, donated 10 acres of land near the California Pacific Railroad line for a town site and train station. In his honor, the depot was first called "Dickson Station". When the first consignment of goods arrived by rail, the address erroneously read "Dixon". The town's name was later permanently changed to "Dixon".

Dixon was incorporated in 1878. In its early years, Dixon was known for grain and, later, for alfalfa and dairy farming. Today Dixon, a town still rich in its agricultural roots, supports a population of almost 18,000 and has a terrain and climate that seem more like the flat Central Valley than its North Bay Area county location. Home to the annual July Lambtown Festival, Dixon has a well-deserved national reputation as a sheep industry leader.<sup>1</sup>

## Quality of Life

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

---

<sup>1</sup> Dixon Public Library's Website



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 100 FTEs and a current General Fund Budget of approximately \$12.9 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.

## Demographics

<u>General Information:</u>	
Incorporated as a City	March 30, 1878
Size:	6.7 miles
Population (January 2012):	18,282
Median Age (2010 census):	31.5
Median Household Income of Dixon (2010 census):	\$69,742
Median Income of Solano County (2010 census):	\$68,409
Labor Force (June 2012):	9,100
Employed Residents (June 2012):	8,300
Unemployment Rate (June 2012):	8.4%
Projected New Jobs in Solano County (from 2008 to 2018):	6,900
Solano County Labor Force (Jan 2011):	217,200
% of Population w/High School Diploma or Higher:	82.1%
% of Population with College Degree:	19.6%
Crime Rate - Part-One Offenses (2011):	394
Elevation (feet above Sea Level):	62
Average Daily Temperature (degrees Fahrenheit):	60

## Community Services

<b>Parks:</b>	<b>7</b>
<b>Community Center:</b>	<b>1</b>
<b>Teen Center:</b>	<b>1</b>
<b>Police Station:</b>	<b>1</b>
<b>Sewer Plant</b>	<b>1</b>
<b>Fire Station:</b>	<b>1</b>

---

## Major Employers

(as of 2012)

<b>Company</b>	<b># of employees</b>
<b>Gymboree</b>	<b>400</b>
<b>Wal-Mart</b>	<b>317</b>
<b>First Northern Bank</b>	<b>233</b>
<b>Altec Industries</b>	<b>182</b>
<b>Dixon Canning (Campbell's)</b>	<b>180</b>
<b>Cardinal Health</b>	<b>153</b>
<b>Superior Packing</b>	<b>140</b>
<b>Basalite</b>	<b>139</b>
<b>City of Dixon</b>	<b>100</b>
<b>Dependable Heating and Air Conditioning</b>	<b>90</b>
<b>Insulfoam</b>	<b>82</b>

## Education

The Dixon Unified School District operates the following:

- Dixon High School
- Maine Prairie High School
- Dixon Community Day School
- CA Jacobs Middle School
- Anderson Elementary School
- Gretchen Higgins Elementary School
- Tremont Elementary School
- Silveyville Special Education Preschool

The State of California operates the following approved charter school:

- Dixon Montessori Charter School

**COMPARISON TO OTHER NEARBY CITIES**

<u>City</u>	<u>City Population</u> (As of January 2012)*	<u>Property Taxes</u> (FY2011-12 Budget)	<u>Sales Taxes</u> (FY2011-12 Budget)	<u>Budgeted Sales Tax per Capita</u> (Based on Jan 2012 population)	<u>Rank of Sales Tax (CA) per capita</u> (Calendar Year - 2011)	<u>Amount of Sales Tax (CA) per capita</u> (Calendar Year - 2011)	<u>General Fund Appropriations</u> (FY2011-12 Budget)
<b>Dixon</b>	18,282	\$ 2,701,348	\$ 4,558,000	\$ 249	68	268	\$ 13,491,220
<b>Suisun City</b>	27,978	1,002,700	2,080,100	74	505	34	9,353,600
<b>Benicia</b>	26,919	12,662,405	5,390,000	200	96	226	30,679,165
<b>Rio Vista</b>	7,418	1,680,012	625,000	84	254	130	3,693,519
<b>Vacaville</b>	92,092	10,301,204	14,918,729	162	169	170	60,788,748
<b>Fairfield</b>	106,379	39,659,000	15,352,000	144	202	152	62,245,000
<b>Vallejo</b>	115,928	13,832,999	9,780,340	84	335	96	66,238,706
<b>Davis</b>	65,052	14,799,236	8,001,725	123	374	83	39,316,371

\*State of California Dept. of Finance - [http://www.dof.ca.gov/budgeting/documents/Price-Population\\_2012.pdf](http://www.dof.ca.gov/budgeting/documents/Price-Population_2012.pdf)

*This page intentionally left blank.*





## Glossary

# 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 Finance 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 has two enterprise funds, the Sewer Fund and the Transit Fund. 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; thus one position would have an FTE of 1.0

**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.

**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.

**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.

**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.

## ACRONYMS LIST

ABAG	Association of Bay Area Governments
AD	Assessment District
ATOD	Alcohol, Tobacco and Other Drug
CAD	Computer Aided Design
CASQA	California Stormwater Quality Association
CCAC	City Clerks Association of California
CDBG	Community Development Block Grant
CEQA	California Environmental Quality Act
CFD	Community Facilities District
CHRP	COPS Hiring Recovery Program
CIP	Capital Improvement Program
COP	Certificate of Participation
COPS	Citizen's Option for Public Safety
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
DPOA	Dixon Police Officers Association
DSMA	Dixon Senior Managers Association
DSWA	Dixon Solano Water Authority
DUSD	Dixon Unified School District
ED	Economic Development
EOC	Emergency Operations Center
ERAF	Education Revenue Augmentation Funds
FEMA	Federal Emergency Management Agency
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
HVAC	Heating Ventilation and Air Conditioning
IT	Information Technology
L&L	Lighting and Landscaping

LAFCO	Local Agency Formation Commission
LOCC	League of California Cities
MISAC	Municipal Information Systems Association of California
O & M	Operations and Maintenance
PARS	Public Agency Retirement System
PERS	Public Employees' Retirement System
PT	Part-Time
PW	Public Works
RDA	Redevelopment Agency
RFP	Request for Proposal
RFQ	Request for Qualifications
SB	Senate Bill
SCBA	Self-Contained Breathing Apparatus
S/MUC	Senior Multi-Use Center
SSMP	Sanitary Sewer Master Plan
STA	Solano Transportation Authority
TAB	Tax Allocation Bond
TOT	Transient Occupancy Tax
USDA	United States Department of Agriculture
VLF	Vehicle License Fee
WC	Workers Compensation
WWTP	Wastewater Treatment Plant
YSAQMD	Yolo Solano Air Quality Management District



End of Budget Document