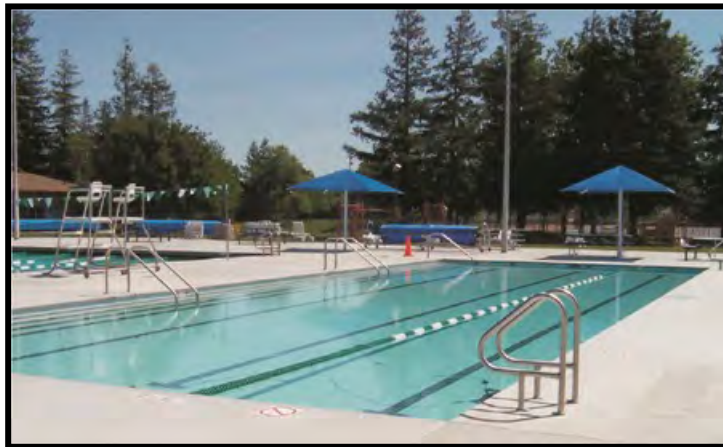




FY 2013-14 Adopted Budget





ELECTED OFFICIALS

Jack Batchelor, Jr., Mayor
Dane Besneatte, Vice-Mayor
Steve Bird, Councilmember

Thom Bogue, Councilmember
Jerry Castañon, Sr., Councilmember
Scott Pederson, City Treasurer

EXECUTIVE STAFF

Jim Lindley, City Manager
Joan Michaels Aguilar, Deputy City Manager/Administrative Services
Jon Cox, Police Chief
Dave Dowswell, Interim Community Development Director
Steve Johnson, Human Resources Director
Joe Leach, City Engineer/Director of Utilities & Public Works
Aaron McAlister, Fire Chief
Douglas White, City Attorney (Churchwell White LLP)

BUDGET STAFF

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

CITY WEBSITE ADDRESS

www.ci.dixon.ca.us



About the Cover

Northwest Park linear path looking on toward picnic area and soccer fields
New Fire Engine – E81 for Fire Department
Dixon Rendi-ride in the holiday spirit
Pat Granucci swimming pool located at Hall Park

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Guide to the Document

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

Document Organization

Budget 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.

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FY 2013-14 ADOPTED BUDGET

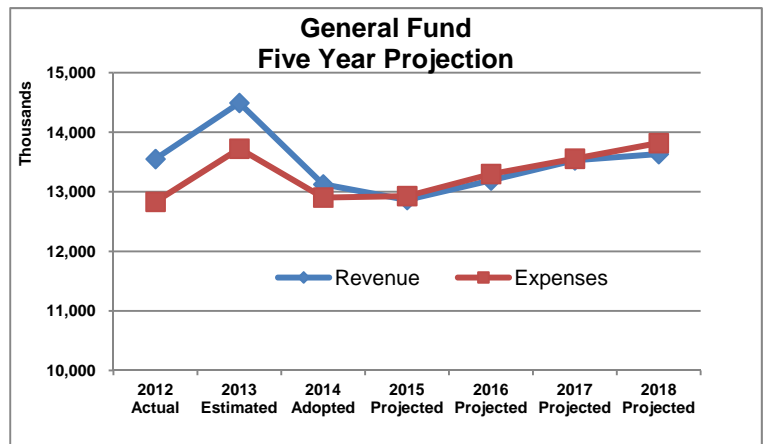
On behalf of City Staff, it is our privilege to present the adopted Fiscal Year (FY) 2013-14 budget. The budget includes revenues of **\$33.7 million** and expenditures of **\$30.3 million** for all funds. The General Fund budget has revenues and transfers at **\$13.1 million** and total appropriations and transfers at **\$12.9 million**. Some funds, particularly capital project funds, may have appropriations higher than projected revenue. These projects include the use of fund balance as an available resource. Each fund summary includes estimated available resources incorporating fund balance for appropriation.

Two City Council budget study sessions took place on May 22nd and 29th, 2013. The first study session highlighted the General Fund budget, while the second study session focused on all other funds.

GENERAL FUND

The General Fund has revenues exceeding anticipated expenditures for the 2013-14 budget year. The budget includes concessions negotiated with Local One and Dixon Senior Managers Association. No impacts from negotiations with DPOA or DPFA have been included, as those negotiations were not complete at the time of budget adoption. The City's General Fund reserve level is increasing primarily due to "one-time" revenues received in fiscal year 2012-13 such as distributions from the redevelopment dissolution.

Despite presenting a balanced budget with increasing reserve, the City's General Fund budget will continue to face challenges in the years to come. Due to a lack of consistency with increases of property and sales tax, staff forecasts remain conservative until the economy shows more stability. Pension costs and unfunded retiree health care benefits continue to represent a sizeable financial obligation. Additionally, there is the anticipation of additional funds needed for the stabilization of PERS with increased rates for 2014-15 and beyond still yet to be determined. Deferred maintenance of facilities and buildings will also result in the reservation of funds, of great proportion, for improvements in near future years. The City continues its path toward achieving long-term fiscal sustainability.



Revenues are projected to remain lower than the over \$16 million received in 2007-08. Increases incorporated into the 2013-14 budget relate to fees associated with building permits and plan check fees for the Brookfield housing project with 104 homes anticipated to be built next fiscal year. Lease revenue for the electronic sign has been pro-rated for the year.

This table reflects the estimated General Fund balance for July 2013 and the adopted revenue and appropriations for fiscal year 2013-14.

SUMMARY OF FY 2014 ADOPTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2013	\$ 2,751,995
FY 2013-14 Budget	<u>Budget</u>
ESTIMATED REVENUE	12,104,846
TRANSFERS IN	1,020,649
BUDGETED REVENUE AND TRANSFERS	13,125,495
TOTAL ESTIMATED AVAILABLE RESOURCES	\$ 15,877,491
TOTAL APPROPRIATIONS	12,613,798
TRANSFERS OUT	290,207
TOTAL APPROPRIATIONS/TRANSFERS	<u>12,904,005</u>
ESTIMATED FUND BALANCE JUNE 2014	\$ 2,973,486
Budget Reserve (%)	23.57%

General Fund Revenues

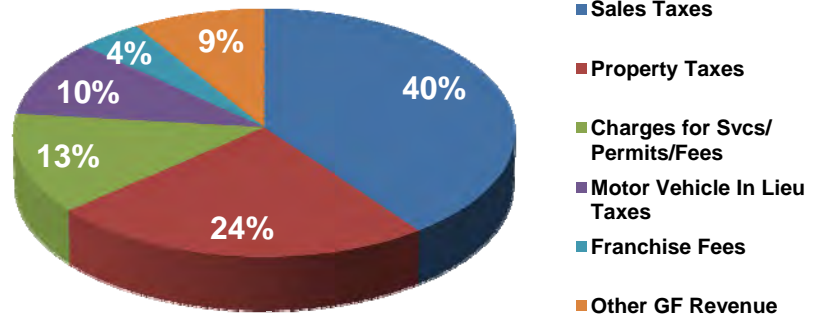
The top two General Fund revenues, sales and property taxes, represent 64% of the total revenue received. Both sources had seen large decreases in the recent past years. Grant revenue has been increased to account for the Ballistic Vest Partnership grant awarded after the preliminary budget release. Overall, revenue projections for future years could be categorized as cautiously optimistic.

Sales Tax. Sales tax revenues are projected to be \$4.82 million, a decrease of 1.9% from 2012-13. This can partially be attributed to a one-time adjustment from the State Board of Equalization (SBOE) in 2013-14. The most recent sales tax report from HdL reflects sales 8.5% lower than the same quarter in 2011. This period covers the quarter including Christmas holiday sales. The revenue analysis by HdL has been incorporated into the 2013-14 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 \$2.88 million, a 7.4% increase over fiscal year 2012-13, not including the one-time property tax revenue from the LMIHF (Low and Moderate Income Housing Fund) distribution, non-housing distribution from RDA, and PTAF (Property Tax Administrative Fees) settlement. As noted during the budget study sessions, \$774,518 in property tax revenue can be attributed to an extra apportionment due to the elimination of redevelopment and PTAF settlement.

Charges for Services/Permits/fees. The city receives revenues through services, permits, and fees including building permit fees, fire department fees and plan check fees. The amounts of the charges for services are based upon the cost of providing the service. These charges make up 13% or \$1.58 million dollars of revenue for the General Fund. As a frame of reference, there were 435 building permits issued from July 2012-June 2013 at a total valuation of \$15.735 million. Revenues in this category have been increased to account for Brookfield’s first construction phase.

This chart depicts the General Fund Revenues for 2013-14 budget:

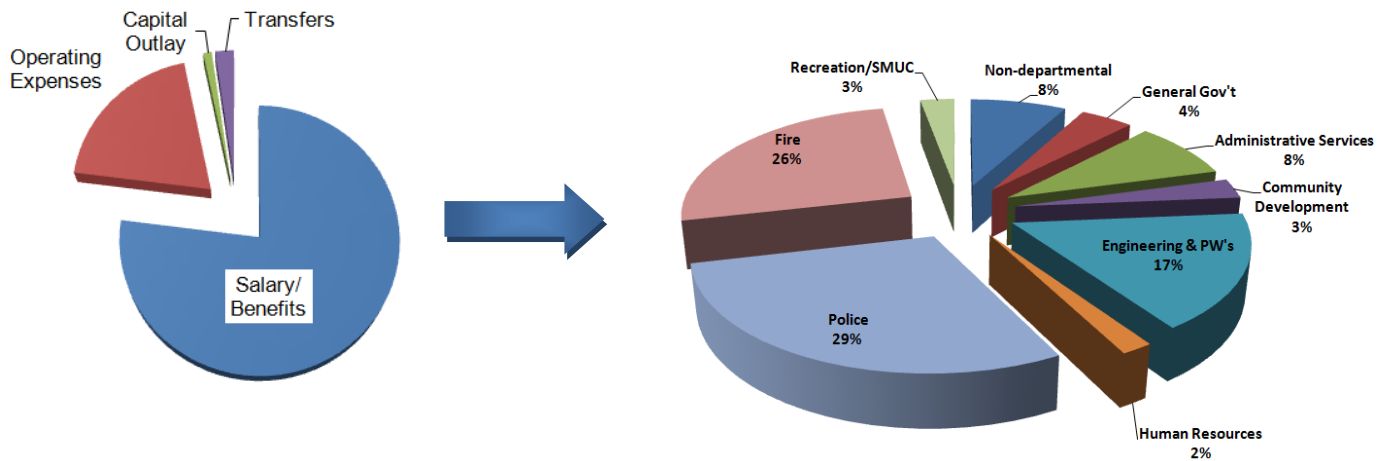


General Fund Expenditures

The General Fund expenditures budget (including capital outlay and transfers) totals \$12.9 million. This number includes amounts for flexible staffing positions approved and other personnel changes requested by the City Manager as part of a re-organization. Some savings has been realized with Public Works allocating a portion of personnel to the Enterprise Funds.

Personnel and Labor. At the time of budget adoption, labor negotiations were in progress. Therefore, any approved Memorandums of Understanding (MOU) will result in a budget amendment of the proposed budget as presented today. Current labor costs reflect only that which is in existing contracts for all personnel, both represented and unrepresented. As of the adoption of this budget, labor costs represent 77% of the General Fund budget.

The following charts graphically show the percentage of the General Fund budget by departments.



Last September, Governor Brown signed sweeping pension reform into law referred to as PEPRA (Public Employees' Pension Reform Act of 2013). This legislation mandates lower benefit formulas for "new members" of California public agency defined benefit retirement plans. Dixon now has nine retirement benefit formulas, three each for Fire, Police, and Miscellaneous members.

The City contributes to CalPERS, the Public Employees Retirement System, a cost sharing multiple employer public employee defined benefit pension plan. Rate contributions have increased over the years for both miscellaneous and safety groups. The CalPERS Board has made some significant changes that will have impacts on future benefits costs. One new policy approved in April 2013 addresses changes to amortization and smoothing methodologies that will result in higher employer rates. The valuations using the new methodology will take place in the Fall of 2014 and become effective in 2015-16.

Services and Supplies. Departments were directed to reduce service and supplies budgets by 5% from fiscal year 2012-13. Staff is pleased to report the accomplishment of this task. In addition to this, staff was able to assess the 2012-13 budget estimates and fund appropriation budget requests for 2013-14 to the current year. An effort by all departments was made to maintain budgetary limitations while continuing to provide services at the highest level.

Capital equipment. Capital purchases presented during the study sessions were incorporated into the budget. General Fund capital purchases total \$131,200. Approved budget items include a new roof for the Senior Multi-Use Center and a light duty pick-up truck for Public Works.

Departments submitted a total of \$823,500 in capital acquisition requests. Recommended capital purchases for all funds total \$263,700 with \$131,200 for the General Fund. Discussions took place at each departmental budget meeting to determine the priority of the capital request, alternative funding source and if the item could be deferred to a future year. There are many assets in the City that have exceeded their useful life. Staff has already anticipated that roofing repairs will be needed in 2014-15 for City Hall North and the Council Chambers.

Among the highlights within the General Fund:

- *Property tax administration fees* – new expenditure account – previously recorded in property tax revenue
- *City Clerk function* – Department 113 has been re-activated to account for personnel and operations
- *Recruiting functions* – previously de-centralized to departments, now in Human Resources
- *City Attorney* - budget has been reduced by over \$45,000
- *Playground/Pedestrian Safety* – new funding (\$5,000) requested by Public Works
- *Fire Overtime reduction* – \$50,000 in savings
- *ASPIRE program* – funding eliminated from Recreation budget due to change in eligibility rules for funds with focus on enforcement program
- “One-Time” items:
 - *Pardi Market land site* - \$150,000
 - *Roof repair set-aside for City Hall and Council Chambers* - \$30,000
 - *PERS Stabilization* - \$64,518
 - *Little League field repairs* - \$5,000

Other Funds

During fiscal year 2012-13, Public Works staff requested that a collections cost center be added within the Wastewater operation. The Wastewater Operations and Maintenance Fund is now split between Treatment (Division 300) and Collections (Division 301). Corresponding staffing changes have been budgeted to support the collections operation. Key projects for wastewater

operations include the sewer system management plan, cease and desist order requirements, and sewer main rehabilitation.

A Sidewalk Pilot Program has been incorporated into the 2013-14 budget with a transfer of \$50,000 from the General Fund to the Capital Projects Fund 400. This program will address sidewalks in the Southwest Quadrant of Dixon. These funds will augment appropriations made within the Gas Tax funds to sidewalk rehabilitation and sidewalk ramps and curb cuts. At publication time, staff had not yet received notice on whether CDBG had awarded Dixon \$100,000 toward sidewalk curb ramps. This amounts to \$376,000 allocated toward the sidewalk program from all funds.

Conclusion

Municipal governments have been challenged in recent years with the impacts of the economic downturn. This past fiscal year saw the financial picture improve to the point that the employee furlough could be rescinded. This budget addresses fiscal sustainability through new revenue sources and continued cost containment efforts. Department Managers and key staff members spent many hours preparing, meeting and reviewing their respective budgets. We would like to thank and acknowledge the efforts of the Budget Team responsible for the preparation of this document.

Respectfully,

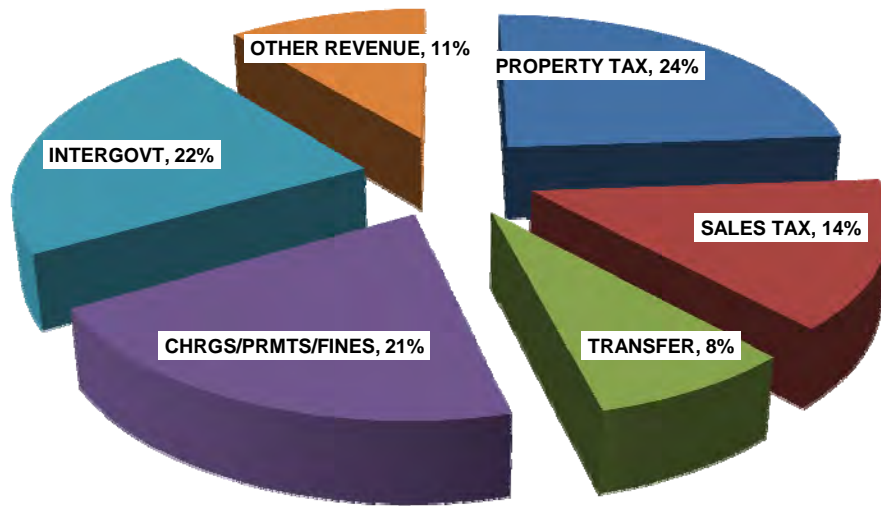


Jim Lindley
City Manager



Joan Michaels Aguilar
Deputy City Manager-Admin Services

CITY OF DIXON
FY 2014 BUDGET REVENUE BY SOURCE
INCLUDES TRANSFERS



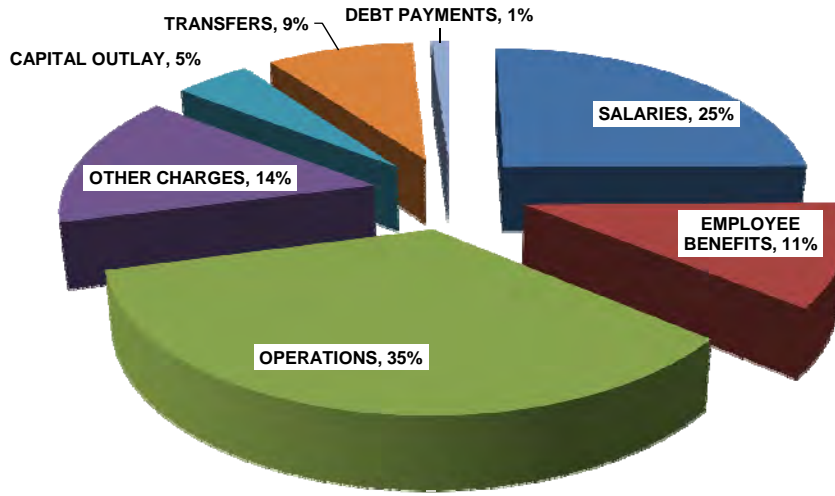
FUND	PROPERTY TAX	SALES TAX	TRANSFER	CHARGES, PERMITS, & FINES	INTER. GOVT	OTHER REVENUE	TOTAL
General Fund	2,880,615	4,824,242	1,020,649	1,581,820	134,324	2,683,845	13,125,495
Council Discretionary Fund	-	-	-	10,000	-	400	10,400
Recreation	-	-	4,477	56,200	-	-	60,677
Morning View Reimb Agreements	-	-	-	-	-	100,000	100,000
Lease Financing	-	-	444,145	-	-	-	444,145
DPFA - Assess Districts	1,808,785	-	-	-	-	350	1,809,135
Sewer - O&M	-	-	62,500	2,166,660	-	50,675	2,279,835
Sewer Equipment Replacement	-	-	50,000	-	-	-	50,000
Sewer Debt	-	-	174,000	-	-	-	174,000
Sewer - Improvements	-	-	-	1,347,600	-	7,500	1,355,100
Sewer-Rehab Projects	-	-	281,500	-	-	-	281,500
Sewer Capital Mixed	-	-	271,000	-	-	200	271,200
Transit	-	-	-	90,000	552,663	-	642,663
Unrestricted CIP	-	-	50,000	-	-	-	50,000
Fire	-	-	-	161,700	-	-	161,700
Police	-	-	-	70,400	-	-	70,400
City Facilities	-	-	-	103,000	-	-	103,000
Public Works	-	-	-	27,000	25,000	800	52,800
Transportation	-	-	74,681	64,000	120,000	152,150	410,831
Transit CIP	-	-	-	-	-	200	200
Recreation CIP	-	-	-	1,221,000	-	-	1,221,000
Home Loan	-	-	-	-	6,634,377	1,500	6,635,877
Low and Mod Inc Hsg Asset Fund	-	-	-	-	-	1,620	1,620
Gas Tax	-	-	-	-	-	542,158	542,158
Traffic Safety	-	-	-	20,500	-	200	20,700
CA Used Oil	-	-	-	-	5,000	-	5,000
Police Grants	-	-	-	-	100,000	-	100,000
CDBG	-	-	-	-	-	79,783	79,783
Lighting & Landscaping #1-10	142,580	-	83,309	-	-	-	225,889
CFD 2003-1 Valley Glen	239,654	-	-	-	-	1,750	241,404
CFD Brookfield	-	-	7,903	2,556	1,500	-	11,959
West A Street AD	675,000	-	-	-	-	-	675,000
NFSAD	1,736,000	-	-	-	-	-	1,736,000
RDA Obligation Retirement Fund	561,419	-	25,000	-	-	4,116	590,535
Equipment Replacement	-	-	-	-	-	1,000	1,000
Building Reserve	-	-	-	-	-	30,350	30,350
Infrastructure Reserve	-	-	50,000	-	-	175	50,175
PERS Stabilization	-	-	64,518	-	-	-	64,518
TOTAL	8,044,053	4,824,242	2,663,682	6,922,436	7,572,864	3,658,772	33,686,049
PERCENT OF TOTAL	24%	14%	8%	21%	22%	11%	100%

CITY OF DIXON
REVENUE SUMMARY BY FUND
(WITHOUT TRANSFERS)

FUND	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	ADOPTED 2014	% Change FY14 ADOPTED TO FY13 ADOPTED
General					
General Fund	(11,280,675)	(12,274,810)	(12,420,394)	(12,104,846)	-3%
Council Discretionary Fund	(8,897)	(20,084)	(6,320)	(10,400)	65%
Recreation	(68,641)	(62,891)	(59,900)	(56,200)	-6%
Planning Agreements	(5,374)	(28,355)	-	-	-
Morning View Reimb Agreement	-	-	-	(100,000)	-
Equipment Replacement	(9,291)	(5,649)	(48,195)	(1,000)	-98%
Building Reserve	(1,287)	121	(147,955)	(30,350)	-79%
Infrastructure Reserve	-	(232)	-	(175)	-
	(11,374,164)	(12,391,901)	(12,682,764)	(12,302,971)	
Enterprise					
Sewer - O&M	(2,256,757)	(2,154,571)	(2,259,923)	(2,217,335)	-2%
Sewer Equipment Replacement	-	-	-	-	-
Sewer Debt	-	142	(200)	-	-100%
Sewer - Improvements	(10,434)	(444,896)	-	(1,355,100)	-
Sewer-Rehab Projects	(4,122)	(1,103)	-	-	-
Sewer Capital Mixed	(1,098)	(55)	(200)	(200)	0%
Transit	(896,398)	(692,105)	(617,600)	(642,663)	4%
	(3,168,809)	(3,292,587)	(2,877,923)	(4,215,298)	
Special Revenue					
Redevelopment	(1,588,270)	(786,863)	-	-	-
Redev Set Aside	(409,466)	(200,715)	-	-	-
Home Loan	(48,014)	(26,398)	(9,166,890)	(6,635,877)	-28%
Low and Mod Inc Hsg Asset Fund	-	3,069	(4,325)	(1,620)	-63%
RDA Obligation Retirement Fund	-	(9,362)	(583,777)	(565,535)	-3%
CA Used Oil	(5,032)	(5,417)	(5,000)	(5,000)	0%
Police Grants	(101,195)	(101,004)	(100,000)	(100,000)	0%
CDBG	(90,969)	(79,766)	(63,451)	(79,783)	26%
Gas Tax	(431,538)	(519,369)	(465,532)	(542,158)	16%
Traffic Safety	(78,757)	(28,219)	(32,250)	(20,700)	-36%
Police - Asset Forfeiture	(11)	(5)	-	-	-
CFD 2003-1 Valley Glen	(238,903)	(242,272)	(242,000)	(241,404)	0%
CFD Brookfield	(1,362)	(2,348)	(2,348)	(4,056)	73%
Lighting & Landscaping	(140,128)	(150,090)	(140,085)	(142,580)	2%
	(3,133,655)	(2,148,759)	(10,805,658)	(8,338,713)	
Capital Projects					
Unrestricted CIP	(6,790)	(5,337)	(131,500)	-	-100%
Capital Funds - Comm Dev	(4,032)	(18)	(1,200)	-	-100%
Fire	(1,000)	(110,856)	(64,985)	(161,700)	149%
Police	(439)	(48,226)	(28,250)	(70,400)	149%
City Facilities	(1,757)	(71,205)	(41,985)	(103,000)	145%
Public Works	(516,811)	(29,989)	(21,840)	(52,800)	142%
Storm Drainage	(3,554)	(22,022)	-	-	-
Core Area Drainage	(30,507)	(32,875)	-	-	-
Transportation	(497,711)	(142,073)	(129,490)	(336,150)	160%
Transit CIP	(40,503)	(133,276)	(1,500)	(200)	-87%
Recreation CIP	(1,534)	(445,098)	(435,312)	(1,221,000)	180%
Agricultural Land Mitigation	(383)	(284)	-	-	-
	(1,105,021)	(1,041,258)	(856,062)	(1,945,250)	
Debt Service					
DPIC	30	(430,488)	-	-	-
DPFA	(273)	(486,377)	-	-	-
DPFA - Sewer COPS	(1,385)	-	-	-	-
DPFA Fire	(158)	(1,797,119)	-	-	-
Lease Financing	-	(75,576)	-	-	-
DPFA - Assess Districts	(1,849,509)	(1,804,490)	(1,661,202)	(1,809,135)	9%
	(1,851,296)	(4,594,051)	(1,661,202)	(1,809,135)	
Agency					
West A Street AD	(628,830)	(695,813)	(685,300)	(675,000)	-2%
NFSAD	(1,611,480)	(1,755,895)	(1,644,000)	(1,736,000)	6%
	(2,240,310)	(2,451,708)	(2,329,300)	(2,411,000)	
	(22,873,254)	(25,920,263)	(31,212,909)	(31,022,366)	-1%

Note: Transfers excluded from revenue totals

CITY OF DIXON
FY 2014 BUDGET EXPENDITURE BY ELEMENT
INCLUDES TRANSFERS



FUND	SALARIES	EMPLOYEE BENEFITS	OPERATIONS	OTHER CHARGES	CAPITAL OUTLAY	TRANSFERS	DEBT PAYMENTS	TOTAL
General Fund	6,810,358	3,102,123	2,413,986	6,131	281,200	290,207	-	12,904,005
Council Discretionary Fund	-	-	30,000	-	-	-	-	30,000
Recreation	11,680	581	34,064	-	-	14,352	-	60,677
Morning View Reimb Agreement	-	-	-	-	100,000	-	-	100,000
Lease Financing	-	-	-	444,145	-	-	-	444,145
DPFA - Assess Districts	-	-	6,750	1,642,000	-	-	-	1,648,750
Sewer - O&M	285,622	183,346	714,136	-	62,500	957,096	-	2,202,700
Sewer Equipment Replacement	-	-	-	-	-	62,500	-	62,500
Sewer Debt	-	-	200	171,304	-	-	-	171,504
Sewer - Improvements	-	-	-	125,000	-	115,250	-	240,250
Sewer-Rehab Projects	-	-	-	-	281,500	-	-	281,500
Sewer Capital Mixed	-	-	-	-	271,000	-	-	271,000
Transit	246,230	162,779	165,446	-	-	68,208	-	642,663
Unrestricted CIP	-	-	-	-	50,000	-	-	50,000
Fire	-	-	-	-	-	182,100	-	182,100
Police	-	-	-	-	-	79,945	-	79,945
City Facilities	-	-	-	-	-	183,964	-	183,964
Public Works	-	-	-	-	25,000	1,997	-	26,997
Storm Drainage	-	-	-	152,150	-	1,850	-	154,000
Core Area Drainage	-	-	-	-	-	1,166	-	1,166
Transportation	-	-	-	-	125,000	4,828	-	129,828
Transit CIP	-	-	1,000	-	15,000	591	-	16,591
Recreation CIP	-	-	-	-	10,000	551	-	10,551
Home Loan	-	-	6,640,635	-	-	-	-	6,640,635
Gas Tax	8,882	1,502	27,502	-	161,000	345,760	-	544,646
Traffic Safety	-	-	37,000	-	-	500	-	37,500
CA Used Oil	-	-	5,000	-	-	-	-	5,000
Police Grants	33,072	4,643	159,800	-	-	-	-	197,515
CDBG	-	-	47,500	-	-	-	-	47,500
Lighting & Landscaping	46,255	29,035	191,294	-	-	-	-	266,584
CFD 2003-1 Valley Glen	19,540	3,305	58,172	-	-	1,345	-	82,361
CFD Brookfield	-	-	6,050	-	5,000	111	-	11,161
West A Street AD	-	-	5,000	432,050	-	77	-	437,127
NFSAD	-	-	10,000	1,376,735	-	84	-	1,386,819
RDA Obligation Retirement Fund	-	-	13,500	2,300	-	250,000	324,735	590,535
Equipment Replacement	-	-	-	-	-	56,200	-	56,200
Building Reserve	-	-	-	-	-	75,000	-	75,000
TOTAL	7,461,638	3,487,314	10,567,036	4,351,815	1,387,200	2,693,682	324,735	30,273,419
PERCENT OF TOTAL	25%	11%	35%	14%	5%	9%	1%	100%

CITY OF DIXON
APPROPRIATIONS SUMMARY BY FUND
(WITHOUT TRANSFERS)

FUND	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	ADOPTED 2014	% Change FY14 ADOPTED TO FY13 ADOPTED
General					
General Fund	13,070,278	12,679,668	13,924,590	12,613,797	-9%
Council Discretionary Fund	3,133	-	-	30,000	-
Recreation	53,562	49,149	48,825	46,325	-5%
Planning Agreements	5,019	41,581	-	-	-
Morning View Reimb Agreement	-	-	-	100,000	-
Equipment Replacement	8,027	12,793	-	-	-
Building Reserve	3,605	-	-	-	-
	13,143,622	12,783,191	13,973,415	12,790,122	
Enterprise					
Sewer - O&M	1,197,312	1,283,621	1,334,299	1,245,604	-7%
Sewer Debt	93,633	104,206	174,201	171,504	-2%
Sewer - Improvements	1,373,177	1,384,573	125,000	125,000	0%
Sewer-Rehab Projects	228,729	212,552	665,000	281,500	-58%
Sewer Capital Mixed	10,085	7,490	275,000	271,000	-1%
Transit	624,363	741,418	641,330	574,455	-10%
	3,527,299	3,733,861	3,214,830	2,669,063	
Special Revenue					
Redevelopment	1,291,068	548,549	-	-	-
Redev Set Aside	162,055	5,511	-	-	-
RDA Obligation Retirement Fund	-	596,455	2,711,118	340,535	-87%
Home Loan	4,221	132,696	9,200,000	6,640,635	-28%
CA Used Oil	6,475	5,432	5,000	5,000	0%
Police Grants	46,901	84,524	128,251	197,515	54%
CDBG	31,029	33,564	70,382	47,500	-33%
Gas Tax	36,294	184,785	205,900	198,886	-3%
Traffic Safety	25,116	27,659	37,000	37,000	0%
Police - Asset Forfeiture	2,743	-	-	-	-
CFD 2003-1 Valley Glen	45,270	49,028	115,625	81,016	-30%
CFD Brookfield	5,843	4,131	10,950	11,050	1%
Lighting & Landscaping	285,419	216,727	230,889	266,584	15%
	1,942,433	1,889,061	12,715,115	7,825,722	
Capital Projects					
Unrestricted CIP	44	-	60,000	50,000	-17%
Public Works	922,000	28,844	32,156	25,000	-22%
Storm Drainage	-	-	-	152,150	-
Core Area Drainage	119,811	22,173	711,000	-	-100%
Transportation	223,790	94,405	1,675,500	125,000	-93%
Transit CIP	37,139	1,284,492	13,000	16,000	23%
Recreation CIP	36,440	392,910	41,342	10,000	-76%
	1,339,312	1,822,823	2,532,998	378,150	
Debt Service					
DPIC	53,250	471,760	-	-	-
DPFA	190,633	694,076	-	-	-
DPFA - Sewer COPS	1,300	-	-	-	-
DPFA Fire	249,573	2,105,800	-	-	-
Lease Financing	-	421,750	441,827	444,145	1%
DPFA - Assess Districts	1,470,686	1,819,434	1,661,202	1,648,750	-1%
	1,965,442	5,512,819	2,103,029	2,092,895	
Agency					
West A Street AD	438,408	432,456	508,500	437,050	-14%
NFSAD	1,402,334	1,358,844	1,452,000	1,386,735	-4%
	1,840,742	1,791,299	1,960,500	1,823,785	
TOTALS	23,758,850	27,533,054	36,499,887	27,579,736	-24%

Note: Transfers excluded from totals

**CITY OF DIXON
BUDGET OVERVIEW
FY2013 and FY2014**

		GENERAL FUND AND SUB FUNDS			
		<i>General Fund</i>	<i>Council Discretionary</i>	<i>Recreation</i>	<i>Planning</i>
	GRAND TOTAL ALL FUNDS	100	102	103	190
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2012	18,103,241	1,984,062	164,139	-	(853)
Estimated Revenue & Transfers	29,377,936	14,492,899	15,400	61,270	14,985
Total Projected Available Resources	47,481,178	16,476,961	179,539	61,270	14,132
Estimated Expenditures	32,814,201	13,724,965	-	61,270	20,500
Ending Fund Balance - June 30, 2013	14,666,977	<u>2,751,995</u>	<u>179,539</u>	<u>-</u>	<u>(6,368)</u>
		21.11% <i>General Fund Reserve</i>			
Fund Balance Variance:					
June 30, 2012 to June 30, 2013		-18.98%			
FY2014 ADOPTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2013	14,666,977	2,751,995	179,539	-	(6,368)
Estimated Revenue & Transfers	33,636,049	13,125,495	10,400	60,677	-
Total Projected Available Resources	48,303,026	15,877,491	189,939	60,677	(6,368)
Adopted Appropriations	30,273,419	12,904,005	30,000	60,677	-
Ending Fund Balance - June 30, 2014	17,799,909	<u>2,973,486</u>	<u>159,939</u>	<u>-</u>	<u>(6,368)</u>
		23.57% <i>General Fund Reserve</i>			
Fund Balance Variance:					
June 30, 2013 to June 30, 2014		21.36%			

**CITY OF DIXON
BUDGET OVERVIEW
FY2013 and FY2014**

GENERAL FUND AND SUB FUNDS

	<i>Morning View Reimburseme</i>	<i>Equip. Repl. Reserve</i>	<i>Bldg. Reserve</i>	<i>Infrastructure Reserve</i>	<i>PERS Stabilization</i>	Total
	191	820	830	831	840	
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2012	-	1,282,540	16,613	50,232	-	3,496,731
Estimated Revenue & Transfers	-	43,995	149,136	50,150	-	14,827,834
Total Projected Available Resources	-	1,326,535	165,749	100,382	-	18,324,566
Estimated Expenditures	-	812,435	-	53	-	14,619,223
Ending Fund Balance - June 30, 2013	-	<u>514,100</u>	<u>165,749</u>	<u>100,329</u>	-	<u>3,705,343</u>

Fund Balance Variance:
**June 30, 2012 to
June 30, 2013** **Percent Increase/Decrease(-)** **5.97%**

**FY2014 ADOPTED RESOURCES
AND APPROPRIATIONS**

Beginning Fund Balance - July 2013	-	514,100	165,749	100,329	-	3,705,343
Estimated Revenue & Transfers	100,000	1,000	30,350	50,175	64,518	13,442,615
Total Projected Available Resources	100,000	515,100	196,099	150,504	64,518	17,147,958
Adopted Appropriations	100,000	56,200	75,000	-	-	13,225,881
Ending Fund Balance - June 30, 2014	-	<u>458,900</u>	<u>121,099</u>	<u>150,504</u>	<u>64,518</u>	<u>3,922,076</u>

Fund Balance Variance:
**June 30, 2013 to
June 30, 2014** **Percent Increase/Decrease(-)** **5.85%**

**CITY OF DIXON
BUDGET OVERVIEW
FY2013 and FY2014**

ENTERPRISE FUNDS

	<i>Wastewater O&M, Equip Relace, Debt Service, CIP, Rehab</i>						<i>Transit</i>	Total
	305	307	308	310	315	316	350	
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS								
Beginning Fund Balance - July 2012	1,363,089	-	11,521	1,675,134	340,845	-	37,769	3,428,358
Estimated Revenue & Transfers	2,289,233	216,735	170,000	423,301	666,665	275,240	627,638	4,668,812
Total Projected Available Resources	3,652,322	216,735	181,521	2,098,435	1,007,510	275,240	665,407	8,097,170
Estimated Expenditures	2,540,412	37,700	173,001	181,000	644,000	296,000	653,900	4,526,013
Ending Fund Balance - June 30, 2013	<u>1,111,909</u>	<u>179,035</u>	<u>8,520</u>	<u>1,917,435</u>	<u>363,510</u>	<u>(20,760)</u>	<u>11,507</u>	<u>3,571,157</u>

**Fund Balance Variance:
June 30, 2012 to
June 30, 2013**

Percent Increase/Decrease(-) 4.17%

**FY2014 ADOPTED RESOURCES
AND APPROPRIATIONS**

Beginning Fund Balance - July 2013	1,111,909	179,035	8,520	1,917,435	363,510	(20,760)	11,507	3,571,157
Estimated Revenue & Transfers	2,279,835	50,000	174,000	1,355,100	281,500	271,200	642,663	5,054,298
Total Projected Available Resources	3,391,744	229,035	182,520	3,272,535	645,010	250,440	654,170	8,625,455
Adopted Appropriations	2,202,700	62,500	171,504	240,250	281,500	271,000	642,663	3,872,117
Ending Fund Balance - June 30, 2014	<u>1,189,044</u>	<u>166,535</u>	<u>11,016</u>	<u>3,032,285</u>	<u>363,510</u>	<u>(20,560)</u>	<u>11,507</u>	<u>4,753,338</u>

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

Percent Increase/Decrease(-) 33.10%

**CITY OF DIXON
BUDGET OVERVIEW
FY2013 and FY2014**

	GRANTS				Total
	<i>HOME FTHB Loan Program</i>	<i>Used Oil Grant</i>	<i>Police Grants</i>	<i>CDBG</i>	
	525	550	560	570	
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2012	(22,809)	3,288	228,494	130,538	339,512
Estimated Revenue & Transfers	2,563,341	5,325	100,200	78,830	2,747,696
Total Projected Available Resources	2,540,532	8,613	328,694	209,368	3,087,208
Estimated Expenditures	2,535,468	5,325	106,931	11,954	2,659,678
Ending Fund Balance - June 30, 2013	<u>5,064</u>	<u>3,288</u>	<u>221,763</u>	<u>197,414</u>	<u>427,529</u>
Fund Balance Variance: June 30, 2012 to June 30, 2013			Percent Increase/Decrease(-)		25.92%
FY2014 ADOPTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2013	5,064	3,288	221,763	197,414	427,529
Estimated Revenue & Transfers	6,635,877	5,000	100,000	79,783	6,820,660
Total Projected Available Resources	6,640,941	8,288	321,763	277,197	7,248,189
Adopted Appropriations	6,640,635	5,000	197,515	47,500	6,890,650
Ending Fund Balance - June 30, 2014	<u>306</u>	<u>3,288</u>	<u>124,248</u>	<u>229,697</u>	<u>127,842</u>
Fund Balance Variance: June 30, 2013 to June 30, 2014			Percent Increase/Decrease(-)		-70.10%

**CITY OF DIXON
BUDGET OVERVIEW
FY2013 and FY2014**

SPECIAL REVENUE FUNDS

	<i>Gas Tax</i>	<i>Traffic Safety</i>	<i>Asset Forfeiture</i>	Total
	530	540	561	
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2012	253,924	60,452	1,172	315,547
Estimated Revenue & Transfers	489,830	24,150	-	513,980
Total Projected Available Resources	743,754	84,602	1,172	829,527
Estimated Expenditures	543,134	44,665	-	587,799
Ending Fund Balance - June 30, 2013	<u>200,620</u>	<u>39,937</u>	<u>1,172</u>	<u>241,728</u>
Fund Balance Variance: June 30, 2012 to June 30, 2013				-23.39%
FY2014 ADOPTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2013	200,620	39,937	1,172	241,728
Estimated Revenue & Transfers	542,158	20,700	-	562,858
Total Projected Available Resources	742,778	60,637	1,172	804,586
Adopted Appropriations	544,646	37,500	-	582,146
Ending Fund Balance - June 30, 2014	<u>198,132</u>	<u>23,137</u>	<u>1,172</u>	<u>222,440</u>
Fund Balance Variance: June 30, 2013 to June 30, 2014				-7.98%

**CITY OF DIXON
BUDGET OVERVIEW
FY2013 and FY2014**

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	<i>CIP</i>	<i>Comm. Dev</i>	<i>Fire</i>	<i>Police</i>	<i>City Facilities</i>	<i>Public Works</i>	<i>Storm Drainage</i>
	400	404	410	420	430	440	450
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2012	447,288	155,281	111,856	48,665	209,976	377,208	(934,158)
Estimated Revenue & Transfers	-	100	65,285	28,251	41,853	36,866	103,664
Total Projected Available Resources	447,288	155,381	177,141	76,916	251,829	414,074	(830,494)
Estimated Expenditures	1,010	154,826	110,334	48,000	130,761	34,153	-
Ending Fund Balance - June 30, 2013	<u>446,278</u>	<u>555</u>	<u>66,807</u>	<u>28,916</u>	<u>121,068</u>	<u>379,921</u>	<u>(830,494)</u>

**Fund Balance Variance:
June 30, 2012 to
June 30, 2013**

FY2014 ADOPTED RESOURCES AND APPROPRIATIONS

Beginning Fund Balance - July 2013	446,278	555	66,807	28,916	121,068	379,921	(830,494)
Estimated Revenue & Transfers	-	-	161,700	70,400	103,000	52,800	-
Total Projected Available Resources	446,278	555	228,507	99,316	224,068	432,721	(830,494)
Adopted Appropriations	50,000	-	182,100	79,945	183,964	26,997	154,000
Ending Fund Balance - June 30, 2014	<u>396,278</u>	<u>555</u>	<u>46,407</u>	<u>19,371</u>	<u>40,104</u>	<u>405,724</u>	<u>(984,493)</u>

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

**CITY OF DIXON
BUDGET OVERVIEW
FY2013 and FY2014**

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	<i>Core Area Drainage</i>	<i>Trans- portation</i>	<i>Transit</i>	<i>Recreation</i>	<i>Ag. Land Mitigation</i>	Total
	451	460	470	480	490	
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2012	161,452	3,267,014	(628,073)	415,476	63,986	3,695,971
Estimated Revenue & Transfers	550,000	103,084	200	434,812	-	1,364,115
Total Projected Available Resources	711,452	3,370,098	(627,873)	850,288	63,986	5,060,086
Estimated Expenditures	711,000	1,681,693	63,810	42,104	-	2,977,691
Ending Fund Balance - June 30, 2013	<u>452</u>	<u>1,688,405</u>	<u>(691,683)</u>	<u>808,184</u>	<u>63,986</u>	<u>2,082,395</u>
Fund Balance Variance: June 30, 2012 to June 30, 2013				Percent Increase/Decrease(-)		-43.66%
FY2014 ADOPTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2013	452	1,688,405	(691,683)	808,184	63,986	2,082,395
Estimated Revenue & Transfers	-	410,831	200	1,221,000	-	2,019,931
Total Projected Available Resources	452	2,099,235	(691,483)	2,029,184	63,986	4,102,325
Adopted Appropriations	1,166	129,828	16,591	10,551	-	835,142
Ending Fund Balance - June 30, 2014	<u>(714)</u>	<u>1,969,407</u>	<u>(708,074)</u>	<u>2,018,633</u>	<u>63,986</u>	<u>3,267,184</u>
Fund Balance Variance: June 30, 2013 to June 30, 2014				Percent Increase/Decrease(-)		56.90%

**CITY OF DIXON
BUDGET OVERVIEW
FY2013 and FY2014**

SPECIAL ASSESSMENTS - L&L AND CFD FUNDS

	<i>L&L Zones</i>	<i>Valley Glenn CFD</i>	<i>Brookfield CFD</i>	<i>West A</i>	<i>N.First Street</i>	Total
	600	651	655	710	720	
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2012	129,115	852,587	(3,165)	588,699	2,239,795	3,807,031
Estimated Revenue & Transfers	226,610	241,304	18,153	675,882	1,241,799	2,403,748
Total Projected Available Resources	355,725	1,093,891	14,988	1,264,581	3,481,594	6,210,779
Estimated Expenditures	216,445	67,316	4,448	456,719	1,405,198	2,150,126
Ending Fund Balance - June 30, 2013	<u>139,279</u>	<u>1,026,575</u>	<u>10,540</u>	<u>807,862</u>	<u>2,076,396</u>	<u>4,060,653</u>

**Fund Balance Variance:
June 30, 2012 to
June 30, 2013**

Percent Increase/Decrease(-) 6.66%

**FY2014 ADOPTED RESOURCES
AND APPROPRIATIONS**

Beginning Fund Balance - July 2013	139,279	1,026,575	10,540	807,862	2,076,396	4,060,653
Estimated Revenue & Transfers	225,889	241,404	11,959	675,000	1,736,000	2,890,252
Total Projected Available Resources	365,168	1,267,979	22,499	1,482,862	3,812,396	6,950,905
Adopted Appropriations	266,584	82,361	11,161	437,127	1,386,819	2,184,053
Ending Fund Balance - June 30, 2014	<u>98,584</u>	<u>1,185,617</u>	<u>11,338</u>	<u>1,045,735</u>	<u>2,425,577</u>	<u>4,766,852</u>

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

Percent Increase/Decrease(-) 17.39%

**CITY OF DIXON
BUDGET OVERVIEW
FY2013 and FY2014**

	DEBT SERVICE FUNDS			SUCCESSOR AGENCY FUNDS		
	<i>Lease Financing</i>	<i>DPFA Assmt. District</i>	Total	<i>Housing Successor Agency</i>	<i>RDA Obligation Retirement</i>	Total
	275	280		527	740	
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2012	110	209,456	209,566	3,529	2,806,996	2,810,525
Estimated Revenue & Transfers	441,827	1,805,080	2,246,907	1,563	603,281	604,844
Total Projected Available Resources	441,937	2,014,536	2,456,473	5,092	3,410,277	3,415,369
Estimated Expenditures	441,827	1,660,102	2,101,929	-	3,191,741	3,191,741
Ending Fund Balance - June 30, 2013	<u>110</u>	<u>354,434</u>	<u>354,544</u>	<u>5,092</u>	<u>218,536</u>	<u>223,628</u>
Fund Balance Variance: June 30, 2012 to June 30, 2013			69.18%			-92.04%
FY2014 ADOPTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2013	110	354,434	354,544	5,092	218,536	223,628
Estimated Revenue & Transfers	444,145	1,809,135	2,253,280	1,620	590,535	592,155
Total Projected Available Resources	444,255	2,163,569	2,607,824	6,712	809,071	815,783
Adopted Appropriations	444,145	1,648,750	2,092,895	-	590,535	590,535
Ending Fund Balance - June 30, 2014	<u>110</u>	<u>514,819</u>	<u>514,929</u>	<u>6,712</u>	<u>218,536</u>	<u>225,248</u>
Fund Balance Variance: June 30, 2013 to June 30, 2014			45.24%			0.72%



Capital Equipment –
(All Funds)

General Fund –
Five-Yr Projections

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS
(not included in Capital Project Funds)
FY 2013-14 BUDGET
ALL FUNDS

Item Description	Cost/Unit	Quantity	Adopted	Dept #
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GENERAL FUND

Pardi Market Land purchase	150,000	1	150,000	000
Server enhancement to support existing programs	8,000	1	8,000	114
Computers to replace the third tier as authorized by the City Council	1,000	10	10,000	114
Light-duty pickup truck (replaces 1994 F150)	25,000	1	25,000	152
Carpet replacement Phase 2	10,000	1	10,000	166
Thermal Imaging Camera	13,200	1	13,200	166
Replace Senior Center roof and gutters due to age and poor condition. Original roof with composite shake shingles from building construction in 1987.	65,000	1	65,000	172

General Fund Total 281,200

Item Description	Cost/Unit	Quantity	Adopted	Fund #
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OTHER FUNDS

Confined space equipment, including winch, hitch mounted assembly, harnesses, blower system, gas monitors and other miscellaneous equipment for use at the WWTF-safety issue	13,500	1	13,500	305
Heavy Duty truck to replace 2003 GMC 1500	32,000	1	32,000	305
Flyght sewer pump - for replacement of one of the pumps at the Pitt School Road sewer lift station	5,000	1	5,000	305
Truck mounted flip-up message board	12,000	1	12,000	305
Mobile Data Computer (MDC) replacements	7,000	10	70,000	560

Other Funds Total 132,500

Grand Total Funded Capital	413,700
Other Funds Total	132,500
General Fund Total	281,200

**CITY OF DIXON
GENERAL FUND FIVE YEAR PROJECTION
Fiscal Year 2013-14**

Description	Actual 2011-12	Budget 2012-13	Budget 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18
Revenues							
Property Taxes	2,979,347	3,457,142	2,880,615	2,938,227	2,996,992	3,056,932	3,118,070
Sales Taxes	4,772,803	4,917,843	4,824,242	4,821,812	4,997,114	5,184,312	5,384,679
Motor Vehicle In Lieu Taxes	1,246,320	1,211,366	1,211,366	1,235,593	1,260,305	1,285,511	1,311,222
Franchise Fees	496,611	508,489	524,453	532,320	542,966	553,826	564,902
Transient Occupancy Taxes	172,570	197,535	199,835	203,832	207,908	212,067	216,308
All Other Taxes	188,312	198,629	197,825	201,782	206,826	210,963	215,182
Admin Fees	362,427	324,214	306,246	312,371	317,056	323,398	329,866
Charges for Svcs/ Permits/Fees	1,166,702	1,498,771	1,581,820	1,206,086	1,236,239	1,260,963	1,286,183
Grants	660,556	409,335	134,324	134,324	134,324	134,324	134,324
Interest Income	58,398	50,871	55,855	55,855	55,855	55,855	55,855
All Other Revenues	170,771	136,289	188,265	188,265	188,265	188,265	188,265
Total Revenues	12,274,817	12,910,484	12,104,846	11,830,467	12,143,851	12,466,414	12,804,855
Transfers-In	1,276,055	1,582,414	1,020,649	1,171,959	1,051,498	1,067,271	833,280
Total Revenues & Transfers	\$ 13,550,872	\$ 14,492,899	\$ 13,125,495	\$ 13,002,426	\$ 13,195,349	\$ 13,533,685	\$ 13,638,134
Expenditures							
Salary/Benefits	9,791,831	9,676,994	9,939,234	10,088,323	10,395,479	10,526,479	10,737,008
Operating Expenses	2,265,689	2,437,145	2,543,364	2,561,397	2,612,625	2,737,907	2,792,665
Capital Outlay	622,225	922,084	131,200	136,000	82,000	83,640	85,313
Transfers	153,209	688,742	290,207	303,330	408,873	414,999	415,249
Total Expenditures & Transfers	12,832,954	13,724,965	12,904,005	13,089,049	13,498,977	13,763,025	14,030,235
Variance Revenue vs Expense	717,918	767,933	221,491	(86,624)	(303,628)	(229,340)	(392,101)
Beginning Fund Balance	1,266,144	1,984,062	2,751,995	2,973,486	2,886,862	2,583,234	2,353,894
Ending Fund Balance	1,984,062	2,751,995	2,973,486	2,886,862	2,583,234	2,353,894	1,961,793

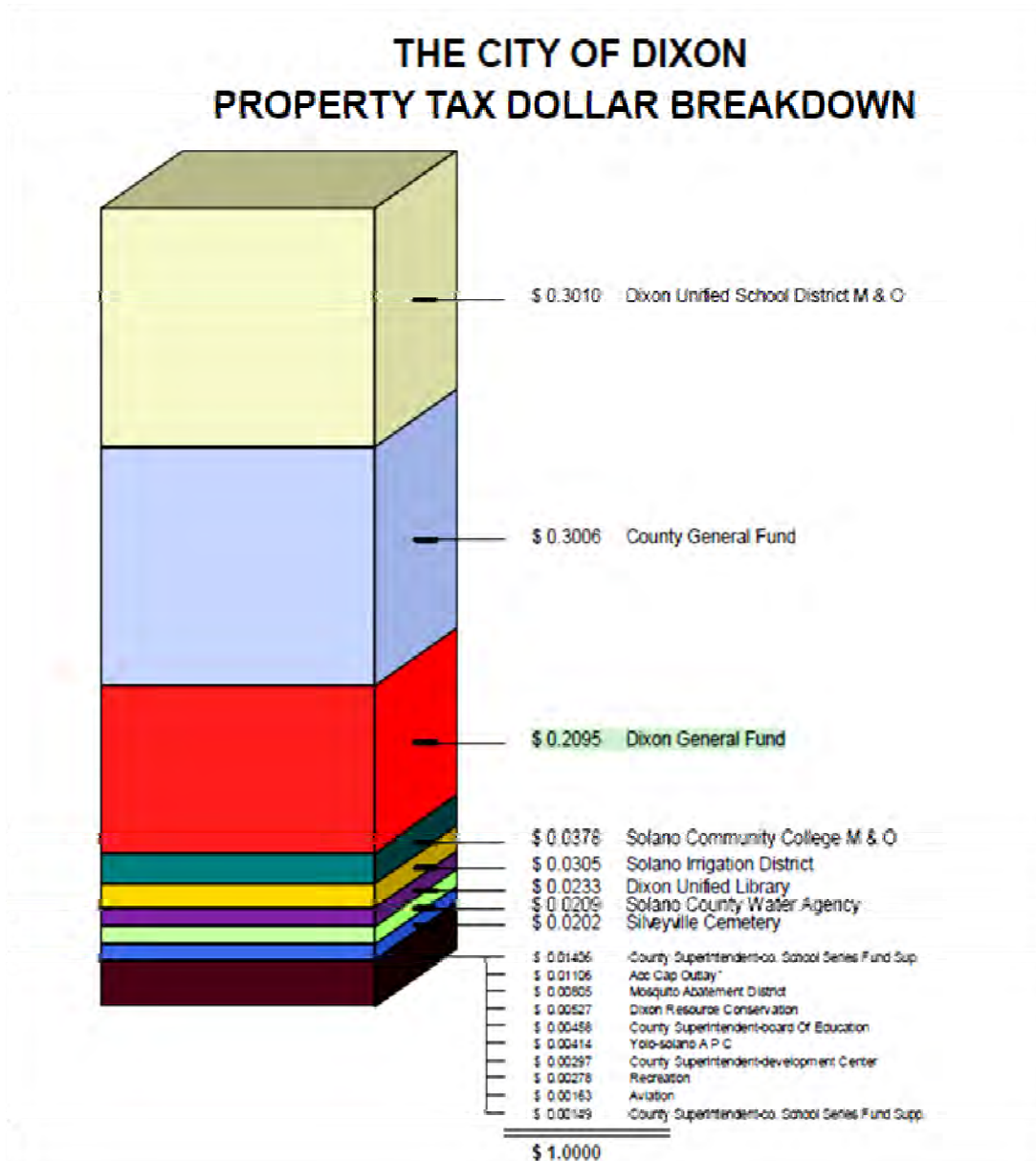
Ending Reserve (Exc Transfers)	15.65%	21.11%	23.57%	22.58%	19.73%	17.63%	14.41%
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ASSUMPTIONS: FY 2013-14 includes updated PERS rates and includes rescission of furlough; FY 2014-15 and beyond assumes all or portion of General Fund transfer toward lease revenue bond debt service; FY 2014-15 & 2016-17 have election costs factored into operating expenses' 2017-18 transfers reduced due to sunset of RDA Admin

What is the importance of the Property Tax Revenue?

As a property tax payer, your property tax dollar is divided among multiple government and public entities within Solano County to support General Fund operations such as public safety, streets and parks maintenance, administration.

The portion for Dixon, as displayed below, is just under 21 cents on the dollar.



ATI (Annual Tax Increment) Ratios for Tax Rate Area 002017, Excluding Redevelopment Factors & Additional Debt Service
Data Source: Solano County Assessor 2012/13 Annual Tax Increment Tables
Prepared by: HdL, Coren & Cone for the City of Dixon



City Council Goals

City of Dixon Council Goals

- 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



Budget Process / Calendar



Budget Practices and Policies

Budget Process and Calendar

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

Budget Roles and Responsibilities

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

- The *City Council* sets the goals, objectives, and priorities that they want staff to concentrate on for the budget year. They are also responsible for reviewing the preliminary budget and approving the final budget for the fiscal year.
- The *City Manager* is responsible for implementing the goals, objectives and priorities of the City Council and recommending funding to carry out those goals, objectives, and priorities.
- The *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 of each year. These workshops are open to the public and all city staff and provide a forum for the City Council to receive information and recommendations regarding the budget.

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

Amendment to the Budget

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

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

**City of Dixon
Budget Calendar Fiscal Year 2014**

Date		Description
January	8	Council determines Furlough status
	15	Template for Mid-Year Review to Departments
	31	Finance estimates labor costs
February	5	Preliminary Discussion of 2014 Budget Parameters
	TBD	Temporary Staffing to be reviewed by departments
	26	Mid-year budget review - City Council
	28	Flex staffing request due to Finance for costing
March	15	General Fund worksheets due to Finance
	22	All other funds due to Finance
	29	City Manager receives Department Budgets
April	1-12	Departmental Budget Review Meetings
	30	Last day to submit budget narratives
May	13	Preliminary Budget released to City Council Budget Reviewed by City Council
	17	Submit Discussion Papers to Finance (if necessary)
	22	Budget Workshops - Focus on General Fund
	29	Budget Workshop - Non-General Funds
		City Manager and Budget Staff prepare Budget and resolution (making any changes from Budget workshops)
June	11	Public Hearing to Adopt Budget and Gann Limit
		Final date to submit purchase orders (any exceptions must be approved)
	14	approved)
	30	Budget must be adopted by this date
July		Finance loads budget into financial system
	TBD	Adopted budget published and posted to City of Dixon website
August	23	Final Accounts Payable for 2013 payments
	28	Departments submit carryover requests to Finance

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 13-078 on June 25, 2013 approving the 2013-14 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.

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Organization Chart



Staffing Chart

FULL AND PERMANENT PART TIME CITY STAFFING

DEPARTMENT	FISCAL YEAR									
	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14
City Manager ¹	1	1	1	1	1	1	1	1	2	2
City Clerk ²	4.6	4.75	4.75	4.75	4.75	4.75	4	0	0	1
Administrative Services ²	6.3	6.3	5.66	6.5	5.84	5.84	4.84	9.09	9.75	9.75
Human Resources ²	1.75	1.75	1.75	1.75	1.75	1.75	1.75	2.75	2.75	1.75
Information Technology ²			1	1	1	1	1	0	0	0
Economic Development ¹	1	1	1	1	1	1	1	1	0	0
Community Development	3	4	4	4	3	2.75	2.75	3	2.4	3.125
Building	2	3	3	3	2	1.25	1.25	0	0	0
Engineering	9	10	10	10	10	6.5	5.5	5.5	5.5	5.45
Public Works O&M ³	2.6	2.6	2.6	2.6	1.6	1	1.05	0	0	0
Garage ³	1	1	1	1	1	1	0	0	0	0
Parks/Building Maintenance ³	9	9	9	9.8	8	8	8.5	9	7.5	7.63
Storm Drain/Street Maintenance ³	5	5	5	5	5	5	3	4.5	4	3.50
Storm Drain Maintenance ³	2	2	2	2	2	2	1	0	0	0
Building Maintenance ³	2	2	2	2	2	1.5	0.25	0	0	0
Landscape/Lighting ⁴							2	2	1	1
Police ⁵	28.5	32	32	32	31.5	29.5	29	30	30	30
Fire ⁶	20.75	23.75	23.88	23	23	22	22	21	21	21
Code Compliance ⁵				1	1	1	1	0	0	0
Recreation	2.4	3.4	3.4	3.4	3.4	3.4	2.35	1.4	1.4	1.40
Senior Center	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.60
Sewer	5.3	5.3	5.36	6.5	6.67	8.17	7.17	7.17	6.50	7.05
Transit	6.34	7.09	7.09	7.68	7.68	6.19	6.78	6.21	6.19	5.75
TOTAL:	114.14	125.54	126.085	129.58	123.79	115.20	107.79	104.21	100.59	101.005

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

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

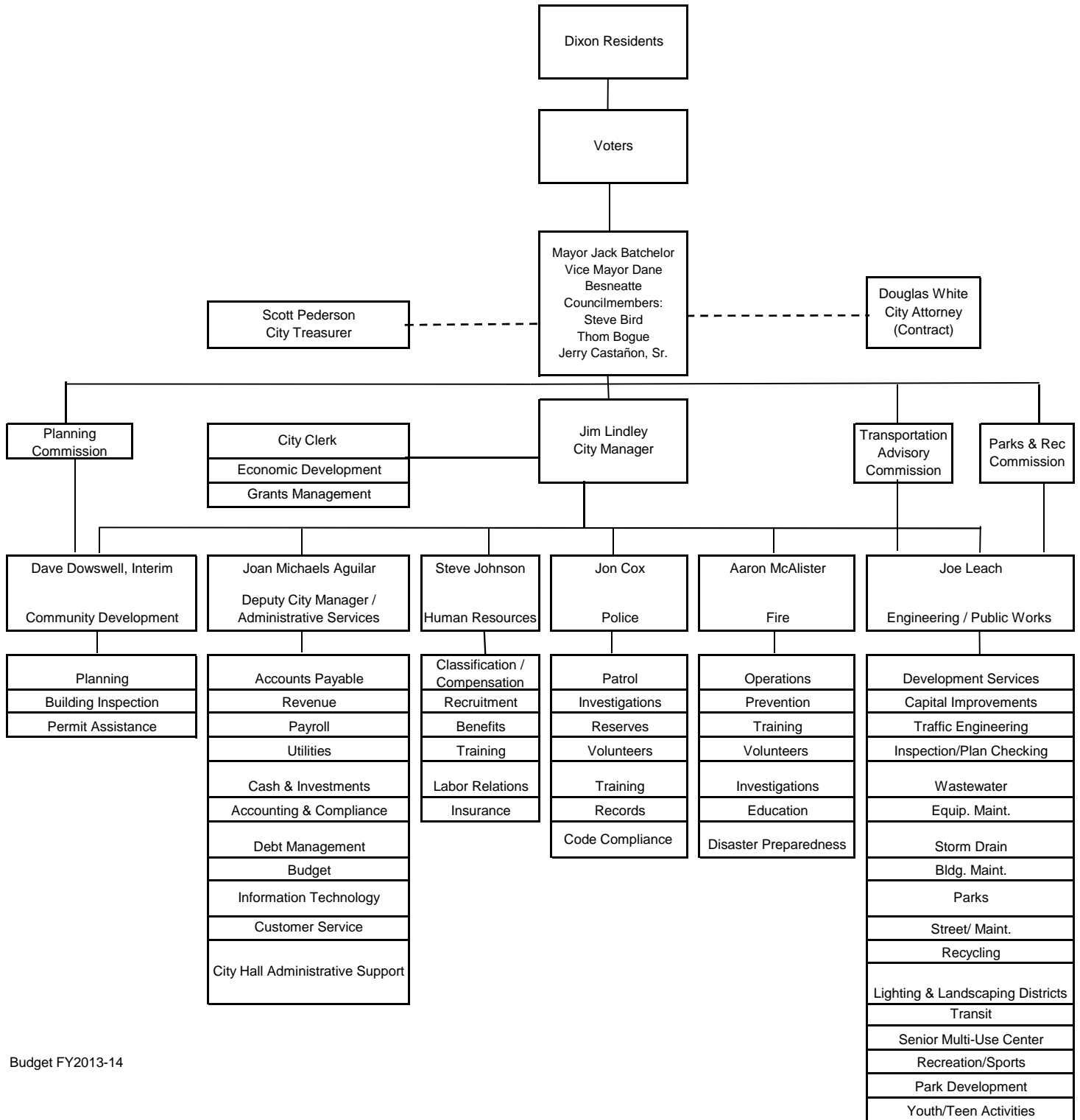
³ Due to budgetary restrictions and organizational changes, there were changes to all Public Works departments in FY11/12

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

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

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

City of Dixon Organization Chart FY 2013-14 Budget



Budget FY2013-14

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General Fund And Sub Funds



General Fund & Sub Funds

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

General (Purpose) Fund 100

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

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

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

Council Discretionary- Fund 102

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

Recreation – Fund 103

The Recreation Fund budget provides resources for the Recreation Division to offer programs such as classes of general interest, day camp, youth and adult sports leagues, and teen activities. Activities budgeted in the Recreation Fund 103 are designed to be self-supporting. In 2012-13, a General Fund transfer supported this fund and may be needed in 2013-14. 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 Outdoor covered 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. This fund is 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.

Morning View Reimbursement Agreement – Fund 191

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

Fund 820 Equipment Replacement Reserve Fund

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

Fund 830 Building Reserve Fund

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

Fund 831 Infrastructure Reserve Fund

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

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

SUMMARY OF FY 2013 PROJECTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2012	\$ 1,984,062
ESTIMATED FY2012-13	<u>Projected Year:</u>
	<u>End</u>
ESTIMATED REVENUE	12,910,485
TRANSFERS IN	1,582,414
ESTIMATED REVENUE AND TRANSFERS	<u>14,492,899</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	16,476,961
TOTAL APPROPRIATIONS	13,036,223
TRANSFERS OUT	688,742
TOTAL APPROPRIATIONS & TRANSFERS	<u>13,724,965</u>
 ESTIMATED FUND BALANCE JUNE 2013	 2,751,995
Budget Reserve (%)	21.11%

SUMMARY OF FY 2014 ADOPTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2013	\$ 2,751,995
FY 2013-14 Budget	<u>Budget</u>
ESTIMATED REVENUE	12,104,846
TRANSFERS IN	1,020,649
BUDGETED REVENUE AND TRANSFERS	13,125,495
TOTAL ESTIMATED AVAILABLE RESOURCES	\$ 15,877,491
TOTAL APPROPRIATIONS	12,613,798
TRANSFERS OUT	290,207
TOTAL APPROPRIATIONS/TRANSFERS	<u>12,904,005</u>
 ESTIMATED FUND BALANCE JUNE 2014	 \$ 2,973,486
Budget Reserve (%)	23.57%

*FY2013 Budgeted amount reflects the original adopted budget plus any adopted budget amendments as of April 30, 2013.

CITY OF DIXON

GENERAL FUND 100

BUDGET SUMMARY BY DEPARTMENT

<u>DEPARTMENT</u>	<u>FY 2013</u>			<u>FY 2014</u>		
	SALARY AND	OPERATING EXPENSES	PROJECTIONS	SALARY AND	OPERATING EXPENSES	BUDGET
	BENEFITS	AND CAPITAL		BENEFITS	AND CAPITAL	
000 Non Departmental ¹	-	848,887	848,887	-	670,761	670,761
111 City Council	26,147	49,642	75,789	32,709	49,662	82,371
112 City Manager	220,754	19,422	240,176	305,586	21,530	327,116
113 City Clerk ²	-	-	-	119,507	31,780	151,287
114 Administrative Services	753,785	213,678	967,463	875,488	214,680	1,090,168
115 Human Resources ³	318,900	120,840	439,740	206,810	35,840	242,650
118 City Attorney	-	202,285	202,285	-	140,250	140,250
119 Insurance	-	215,901	215,901	-	213,038	213,038
132 Community Development	265,348	5,610	270,958	368,212	8,170	376,382
143 Engineering	603,732	30,685	634,417	645,329	38,150	683,479
152 PW Parks Maintenance	698,299	358,235	1,056,534	672,565	312,195	984,760
153 PW Street Maintenance	360,107	297,755	657,862	325,264	174,660	499,924
161 Police	3,118,264	556,183	3,674,447	3,175,827	571,939	3,747,766
166 Fire	2,983,806	1,079,896	4,063,702	2,941,922	386,550	3,328,472
171 Recreation	256,878	32,827	289,705	197,456	15,346	212,802
172 S/MUC	70,976	16,125	87,101	72,558	80,220	152,778
TOTALS	<u>9,676,994</u>	<u>4,047,971</u>	<u>13,724,965</u>	<u>9,939,234</u>	<u>2,964,771</u>	<u>12,904,005</u>

Note: ¹Dept 000 includes transfers

²Dept 113 was not active during FY2013

³In FY13 - Dept. 115 included City Clerk; In FY14, City Clerk was moved to Dept. 113

City of Dixon Budget FY2014

000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
401100-0000	Homeowner's Exemption	38,531	36,638	37,000	37,000
401200-0000	Secured Property Taxes	2,502,550	2,761,294	2,796,740	2,650,155
401300-0000	Supplemental Taxes	19,228	19,772	19,120	19,310
401400-0000	Unsecured Property Taxes	149,283	161,643	177,480	174,150
411300-0000	Sales & Use Tax	3,355,426	3,748,459	3,778,000	3,649,691
411350-0000	Sales Tax in Lieu -Triple Flip	1,059,834	1,024,344	1,221,000	1,174,551
411200-0000	Motor Vehicle in-Lieu Tax	81,680	9,120	9,450	-
411250-0000	VLF/ERAF Swap	1,265,534	1,237,199	1,201,916	1,211,366
415200-0000	Franchise Tax - Cable TV	82,242	80,931	80,000	83,210
415210-0000	Franchise Tax-Pac Bell (AT&T)	-	1,240	6,000	16,400
415300-0000	Franchise Tax - PGE	122,091	118,433	119,840	118,900
415400-0000	Franchise Tax - Refuse	301,543	296,007	300,180	305,943
415600-0000	Transient Occupancy Tax	170,327	172,570	180,500	199,835
401500-0000	Property Transfer Tax	44,555	43,693	47,195	51,600
411400-0000	Sales Tax - Public Safety	65,090	67,536	69,249	70,600
415100-0000	Business Licenses	56,007	59,380	-	-
415100-9000	Business License - New	18,140	17,703	77,220	75,625
420100-0000	Admin Fees - Recreation	725	-	-	-
420200-0000	Admin Fees - City Management	52,428	34,191	32,987	9,595
420300-0000	Admin Fees - Finance	98,088	98,606	105,492	97,168
420310-0000	Admin Fees- SB1186 Bus Lic Fee	-	-	-	425
420400-0000	Admin Fees - Public Works	314,259	229,630	230,000	199,058
421000-0000	Arena Use	3,561	3,295	3,130	3,100
421100-0000	Athletic Field Use	7,101	9,545	9,990	9,750
421200-0000	Bicycle Permits	72	50	100	50
421300-0000	Building Permits	73,934	133,162	89,520	370,775
428400-0000	Dog License	31,451	23,410	25,000	23,000
428500-0000	Encroachment Inspection Fee	7,096	22,598	9,750	9,000
428600-0000	Fire Contract Service Fee	406,148	465,760	512,760	517,995
428700-0000	Fire Dept Fees	22,238	33,554	26,030	70,285
428750-0000	Fire Dept Fees-Training	40,040	18,892	18,390	18,090
428750-1106	Fire Dept Fees-Hosted Training	-	20,595	-	17,050
428800-0000	Fire Dept Permits	9,161	8,339	8,630	8,400
428801-0000	Fireworks stand fees	1,700	1,835	1,700	1,200
428900-0000	Fire Extrication Fees	986	1,815	1,140	1,375
429000-0000	Garage Sale Permits	2,731	2,535	2,750	2,525
429200-0000	Miscellaneous Fees	-	2,039	-	-
429200-3002	Misc. Fees - Grillin & Chillin	4,835	-	-	-
429300-0000	Misdemeanor Fines	1,422	16,302	13,150	12,875
429700-0000	Other Permits	6,233	7,421	7,800	7,200
429900-0000	Parking Fines	3,962	2,056	3,310	2,055
433100-0000	Plan Check Fee	31,076	57,008	47,570	186,085
433200-0000	Plan Check Fee - Engineering	10,658	-	43,390	6,500
433300-0000	Planning & Zoning Charges	25,442	11,990	19,900	9,330
433350-0000	Planning - Reimburse Agreement	(3,000)	-	-	-
433400-0000	Police Dance Security Fee	2,925	11,097	5,000	10,080
433500-0000	Police Dept Fees	15,056	8,950	15,470	9,950
434000-0000	Rental Reservations	7,192	7,792	7,560	7,560
434100-0000	Rental - S/MUC	25,713	20,800	25,610	20,400
436000-0000	State Highway Maintenance	13,125	10,500	10,500	10,500
436100-0000	Std Plans/Specs/Publications	35	-	110	-
436300-0000	Swim Team Dolphins	7,524	11,176	7,260	11,675
436400-0000	Swimming - Lap Swim	4,618	5,948	5,140	7,710
436500-0000	Swimming Instructions	20,627	30,000	18,050	37,120
436600-0000	Swimming Pool Admissions	13,361	12,445	13,340	14,840
436700-0000	Swimming Pool Rentals	7,517	5,280	7,390	5,200
436800-0000	Concessions	-	453	1,100	1,100

City of Dixon Budget FY2014

000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
439100-0000	Weed & Pest Control	400	-	500	-
439100-3001	Weed & Pest - Abatement	545	-	-	-
460100-0000	Abandoned Vehicle Program	1,755	7,344	2,550	6,880
460400-0000	Copies	2,047	829	2,360	500
460500-0000	Donations	1,063	14,663	1,038	1,000
460500-1103	Donations/Fire Dept.	-	28,000	1,000	-
460600-0000	Emergency Cost Recovery Prog	-	-	195,220	25,000
460700-0000	EMS Fire Project	139,865	149,223	118,000	135,665
460900-0000	Grant Funds - Police	1,295	-	135,720	62,474
460900-1002	Grant Funds - Police/Avoid 10	4,250	7,312	-	-
460900-1004	Grant Funds - Police/CHRP	52,707	93,090	-	-
460900-1005	Grant Funds - Police/SolNET	94,930	80,211	-	-
460910-0000	Grant Funds - ATOD	82,385	77,468	72,000	-
461000-0000	Grant Funds - PW	102,561	109,835	159,150	5,150
461000-1502	Grant Funds-PW/CF Tree Grant	-	-	-	1,200
461115-1102	Grant Funds - FEMA 2012	-	291,240	-	-
461115-1107	Grant Funds - FEMA SAFER	-	-	12,000	65,500
461120-1101	Grant - Vol. Fire Assist (VFA)	7,083	-	-	-
461499-0000	Grant Funds - Other	-	1,400	60,000	-
461600-0000	Interest Earned	59,685	50,922	50,972	55,855
461500-0000	Insurance Settlement	12,549	1,422	4,000	1,450
461700-0000	Lease Revenue	21,527	25,591	24,000	85,265
461800-0000	Miscellaneous Income	4,730	10,578	10,275	12,000
462050-0000	DUSD Reimbursements	-	-	1,900	-
462050-3003	DUSD Reimbursements - Meetings	983	1,695	-	1,700
462050-3004	Reimbursements - Library Mtgs	-	648	-	650
462100-0000	POST Reimbursement	10,493	7,108	7,500	7,200
462600-0000	Sale of Property	-	8,505	5,700	-
462700-0000	SB-90 Reimbursements	24,622	6,848	6,500	5,000
463100-0000	Worker's Comp Refund	41,360	24,355	100,000	25,000
463101-0000	Liability Insurance Refund	-	84,021	-	50,000
FUND REVENUE		11,268,936	12,267,334	12,420,294	12,104,846
490300-0000	Transfer from Recreation	5,301	36,642	16,388	14,352
491100-0000	Transfer from Sewer O & M	170,000	200,000	275,040	270,846
491700-0000	Transfer from Transit O & M	54,583	54,583	73,146	68,208
491750-0000	Transfer from Cap Projs	44,874	44,874	11,866	12,847
492600-0000	Transfer from Successor Agy (RDA)	191,776	191,776	250,000	250,000
492700-0000	Transfer from Redev Housing	165,571	-	-	-
492800-0000	Transfer from Gas Tax	317,485	317,485	317,485	271,079
492900-0000	Transfer from Traffic Safety	6,297	6,297	665	500
493200-0000	Transfer from Fund 570 CDBG	2,978	2,978	459	-
496100-0000	Transfer from WA Street	8,654	8,654	89	77
496200-0000	Transfer from NFSAD	19,811	19,811	98	84
497300-0000	Transfer from Equip Replace	47,327	173,000	645,700	56,200
497300-1102	From Equip Replace - FEMA Grant	-	19,762	-	-
497500-0000	Transfer from Building Res.	60,000	188,683	53	75,000
497600-0000	Transfer from CFD	11,510	11,510	1,695	1,456
TRANSFERS IN		1,106,167	1,276,055	1,592,684	1,020,649
-522400-0000	Consultants - Professional	-	-	79,800	-
-523800-0000	County Property Tax Admin Fees	-	-	-	134,500
-529400-0000	Lease Purchase - Solar	-	-	90,000	94,104
-537500-0000	Pool Car Fuel	-	-	11,000	950
-538000-0000	Pool Car Maintenance	-	-	1,000	1,000
-560400-0000	Capital Outlay	-	-	-	150,000
DEPT EXPENDITURES		-	-	181,800	380,554

City of Dixon Budget FY2014

000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-590103-0000	Transfer to Recreation (103)	-	-	-	4,477
-590300-0000	Transfer to L&L (600)	174,586	103,209	85,901	83,309
-590451-0000	Transfer to Core Area Drainage (451)	15,000	-	530,000	-
-590830-0000	Transfer to Building Reserve (830)	-	-	-	30,000
-590831-0000	Tsfr to Infrastructure Reserve (831)	-	50,000	50,000	50,000
-590840-0000	Tsfr to PERS Stabilization Fund (840)	-	-	-	64,518
-591320-0000	Transfer to DSWA (320)	-	-	1,500	-
-591400-0000	Transfer to Capital Projects (400)	-	-	-	50,000
-591655-0000	Transfer to CFD (655)	-	-	15,805	7,903
TRANSFERS OUT		189,586	153,209	683,206	290,207
TOTAL FUND REVENUE		12,375,103	13,543,389	14,012,978	13,125,495
TOTAL DEPT EXPENDITURES/TRANSFERS		189,586	153,209	865,006	670,761
VARIANCE		12,185,517	13,390,180	13,147,972	12,454,734

City Council

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

City Council Mission

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

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



City of Dixon Budget FY2014

111 - CITY COUNCIL

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
511100-0000	Salaries/Wages PT	19,650	19,670	18,250	18,250
511170-0000	Commissions/Committees	3,200	2,458	11,520	11,520
512100-0000	Medicare	1,748	1,712	2,277	2,277
512600-0000	Worker's Comp Insurance	572	669	1,184	662
521800-0000	Communications	-	-	2,500	2,830
524200-0000	Dues/Subscriptions	32,093	28,865	37,187	36,332
530200-0000	Meetings/Seminars	2,184	637	2,000	3,000
531000-0000	Mileage Reimbursement	-	21	-	-
531600-0000	Office Supplies	295	-	-	100
535550-0000	Special Events	286	-	-	-
535600-0000	Special Supplies	4,485	3,015	1,000	1,200
535650-0000	Subsidies to Comm Groups	6,500	2,734	5,000	5,000
535750-0000	Training	540	-	4,000	1,200
TOTAL DEPT EXPENDITURES		71,552	59,780	84,918	82,371

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

GENERAL FUND 100
 DEPT. 111
 CITY COUNCIL

Title	Full Time Equiv. Pay 511000	Soc Sec/ Medicare 512100	Workers' Comp 512600	Total Employee
Mayor	3,650	279	81	4,010
Councilmember	3,650	279	81	4,010
Councilmember	3,650	279	81	4,010
Councilmember	3,650	279	81	4,010
Councilmember	3,650	279	81	4,010
Planning Commission	4,200	321	93	4,615
Parks & Recreation Commission	4,200	321	93	4,615
Transportation Commission	2,100	161	47	2,307
Treasurer	1,020	78	23	1,121
GRAND TOTAL:	29,770	2,277	662	32,709

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

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.

In 2012-13, Economic Development staff and operating expenses, from department 131, were combined with the City Manager departmental budget. This included a re-classification of the Economic Development Director to Economic Development/Grants Manager.

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 – 2013 – Department Accomplishments

- Initiated a City-wide Customer Service First Training program which is fostering a team environment
- Balanced budget *and* rescinded furlough program
- Effective leadership to accomplish the City's organizational goals and respond to requests from the City Council
- Commenced long-anticipated public works projects

Budget Year - 2014 - Department Work Plan/Goals

- Evaluate City Attorney RFQ

- Restart development in both Brookfield and Pulte subdivisions
- Create a comprehensive economic development strategy
- Long Range Property Management Plan (Economic Development)
- Update content on Economic Development portion of webpage

City of Dixon Budget FY2014

112 - CITY MANAGER

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
511000-0000	Salaries/Wages	199,757	42,369	197,389	200,533
511700-0000	Auto Allowance	4,800	1,458	4,800	4,800
512100-0000	Medicare	3,061	664	3,324	3,400
512200-0000	Retirement	26,150	8,766	38,686	40,898
512220-0000	PARS 403b Suppl. Retire Plan	-	-	24,439	24,439
512300-0000	Disability Insurance	661	332	949	962
512400-0000	Health Insurance	14,806	4,906	29,414	29,414
512600-0000	Worker's Comp Insurance	870	490	1,778	1,139
520400-0000	Advertising/Legal Notices	-	-	930	500
521200-0000	Business Development	621	807	700	700
521800-0000	Communications	618	-	1,760	-
521800-0209	Communications - Emp Stipend	-	-	-	2,280
522400-0000	Consultants - Professional	-	22,400	-	-
522600-0000	Contr Servs - Non Professional	-	-	5,000	2,500
524200-0000	Dues/Subscriptions	1,646	1,143	10,900	9,500
530200-0000	Meetings/Seminars	925	422	3,700	3,700
531000-0000	Mileage Reimbursement	-	-	350	-
531600-0000	Office Supplies	11	10	250	200
535600-0000	Special Supplies	13	82	300	400
535750-0000	Training	-	-	2,200	1,750
TOTAL DEPT EXPENDITURES		253,939	83,848	326,869	327,116

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

GENERAL FUND 100
 DEPT. 112
 CITY MANAGER

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Total Employee
PERMANENT EMPLOYEES:					
City Manager	1.00	138,132	30,136	14,592	186,492
Econ. Develop/Grants Mgr	1.00	63,996	10,762	14,592	91,173
Subtotal:	2.00	202,128	40,898	29,184	277,665
<i>Other payroll costs:</i>					
Subtotal:		3,205	24,439	230	27,921
*GRAND TOTAL:		205,333	65,338	29,414	305,586

City Clerk

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

City Clerk Mission

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

Current Year – 2013 – Department Accomplishments

- Completed the transition of the entire City Municipal Code to on-line access in a completely searchable format through the City's website
- Conducted a successful election in November 2012, which included an initiative measure
- Produced and edited (in-house) the City's first employment video
- Completed the video tape conversion project which resulted in fifteen years of VHS meeting tapes being converted to permanently-storable DVDs
- Completed the transfer of off-site storage records to an alternate vendor, resulting in much lower annual storage and retrieval costs

Budget Year – 2014 – Department Work Plan/Goals

- Develop a Strategic Plan for imaging of City documents
- Update the City Council approved Citywide Records Retention Schedule
- Develop a Public Records Act Administrative Policy and procedure
- Evaluate the City Clerk operating procedures

City of Dixon Budget FY2014

113 - CITY CLERK

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-511000-0000	Salaries/Wages	205,873	-	-	81,876
-511100-0000	Salaries/Wages PT	7,734	-	-	7,079
-511100-3003	Salaries/Wages PT - DUSD Mtgs	1,238	-	-	-
-511900-0000	Separation Pay	21,636	-	-	-
-512100-0000	Medicare	3,818	-	-	1,399
-512100-3003	Medicare - DUSD Mtgs	23	-	-	-
-512200-0000	Retirement	31,575	-	-	13,659
-512210-0000	Retirement - PARS	80	-	-	-
-512210-3003	Retirement - PARS/DUSD Mtgs	12	-	-	-
-512300-0000	Disability Insurance	1,080	-	-	395
-512400-0000	Health Insurance	66,189	-	-	14,592
-512600-0000	Worker's Comp Insurance	1,271	-	-	507
-512600-3003	Worker's Comp Ins - DUSD Mtgs	28	-	-	-
-520400-0000	Advertising	15,630	-	-	10,000
-521800-0000	Communications	570	-	-	-
-522400-0000	Contractual Svcs/Consultants	-	-	-	2,800
-522600-0000	Contr Servs - Non-professional	1,169	-	-	2,000
-524200-0000	Dues & Subscriptions	431	-	-	300
-524600-0000	Elections	28,872	-	-	-
-526000-0000	Equip Repairs/Maint	63	-	-	-
-530200-0000	Meetings & Seminars	744	-	-	1,430
-531000-0000	Mileage Reimbursement	340	-	-	250
-531400-0000	Office Equip Maint/Rental	22,421	-	-	2,200
-531600-0000	Office Supplies	9,648	-	-	1,300
-532800-0000	Postage	11,343	-	-	11,500
TOTAL DEPT EXPENDITURES		435,623	-	-	151,287

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

GENERAL FUND 100
 DEPT. 113
 CITY CLERK

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Total Employee
PERMANENT EMPLOYEES:						
City Clerk	1.00	80,676		13,567	14,592	111,078
Temporary Personnel						
Audio Video Technician		-	3,539	46		3,606
Audio Video Technician		-	3,539	46		3,606
Subtotal:		-	7,079	92	-	7,211
Other payroll costs:						
Admin Leave Cash Out		1,200				1,217
GRAND TOTAL:	1.00	81,876	7,079	13,659	14,592	119,507

Administrative Services

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

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

Administrative Services Mission

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

Current Year – 2013 – Department Accomplishments

- Worked with multiple agencies, including the California State Department of Finance, State Controller's Office to complete required reports/audits
- Provided support to Oversight Board for financial and other redevelopment agency dissolution matters
- Promoted city services through the City of Dixon website and use of social media
- Provided costing information for labor negotiations as requested by Human Resources
- Presented budget amendment reports to Council as part of on-going financial monitoring

Budget Year - 2014 - Department Work Plan/Goals

- Implement Springbrook version 7 and train applicable staff on the features
- Expand purchasing card (CalCard) program to a citywide basis
- Research phone system replacement options for the City and cost impacts to include for future budget consideration
- Pursue online payment options to include credit card acceptance at a neutral cost to the City (3rd party provider)
- Pursue online employee self-service application for city employees to easily access their payroll information and save the city on staff costs and supplies

City of Dixon Budget FY2014

114 - Administrative Services

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-511000-0000	Salaries/Wages	347,175	462,531	564,552	609,529
-511000-0102	Salaries/Wages - IT	-	55,559	-	-
-511100-0000	Salaries/Wages PT	(8,389)	-	-	-
-511900-0000	Separation Pay	-	24,250	-	-
-512100-0000	Medicare	5,506	7,654	9,979	10,584
-512100-0102	Medicare - IT	-	814	-	-
-512200-0000	Retirement	52,516	76,203	111,520	108,265
-512200-0102	Retirement - IT	-	4,227	-	-
-512210-0000	Retirement - PARS	-	781	-	-
-512220-0102	PARS 403b Suppl. Retire - IT	-	15,873	15,873	15,841
-512300-0000	Disability Insurance	2,008	2,191	2,670	3,002
-512400-0000	Health Insurance	78,594	100,833	124,959	123,738
-512400-0102	Health Insurance - IT	-	13,644	-	-
-512600-0000	Worker's Comp Insurance	1,755	2,561	7,359	4,529
-512600-0102	Worker's Comp Insurance - IT	-	1,334	-	-
-520860-0000	Cash Over/Short	(68)	29	-	-
-521800-0000	Communications	9,713	3,847	14,000	12,030
-521800-0102	Communications - IT	-	9,308	-	-
-521800-0209	Communications - Emp Stipend	-	-	-	1,500
-522400-0000	Consultants - Professional	33,890	69,081	44,250	42,025
-522400-0102	Consultants - Professional -IT	-	6,386	19,740	23,200
-523200-0000	Contractual Services/Audit	36,956	22,275	43,500	38,500
-524200-0000	Dues/Subscriptions	1,073	901	1,450	1,215
-524200-0102	Dues/Subscriptions - IT	-	160	-	160
-526000-0000	Equip Repairs/Maintenance	-	-	500	-
-530200-0000	Meetings/Seminars	908	393	4,600	3,200
-531000-0000	Mileage Reimbursement	120	191	300	300
-531400-0000	Office Equip Maint/Rental	360	-	500	300
-531400-0102	Office Equip Maint/Rental - IT	-	171	-	-
-531600-0000	Office Supplies	3,926	5,516	20,000	12,700
-531600-0102	Office Supplies - IT	-	5,292	-	20,000
-531600-0103	Office Supp -General City Hall	-	3,549	-	3,500
-531650-0000	Office/Software Maintenance	17,601	1,100	28,000	-
-531650-0102	Office/Software Maint - IT	-	15,438	-	25,600
-532000-0000	Personnel/Recruiting	-	341	-	-
-535600-0000	Special Supplies	2,136	3,923	1,700	1,700
-535600-0102	Special Supplies - IT	-	5,782	8,000	9,250
-535600-0103	Special Supp - Gen City Hall	-	812	-	-
-535750-0000	Training	395	2,463	2,000	1,500
-560400-0102	Capital Outlay - IT	-	27,611	21,000	18,000
TOTAL DEPT EXPENDITURES		586,176	953,124	1,046,452	1,090,168

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

GENERAL FUND 100
 DEPT. 114
 ADMINISTRATIVE SERVICES

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Total Employee
PERMANENT EMPLOYEES:					
Deputy CM/Admin Svcs	1.00	115,217	25,137	14,592	158,058
Deputy Finance Director	1.00	81,365	13,683	14,592	111,899
Management Analyst II	1.00	63,972	10,758	14,592	91,144
Acct. & PR Analyst	1.00	57,283	9,633	14,592	83,150
Account Clerk II	1.00	47,332	7,960	7,296	63,875
Account Clerk II	1.00	46,404	7,804	7,296	62,778
IT Manager	1.00	63,996	10,762	14,592	92,225
Deputy Clerk	1.00	58,907	9,906	14,592	85,076
Administrative Clerk II	0.75	33,033	5,555	10,944	50,550
Administrative Clerk II	1.00	42,020	7,066	7,296	57,537
Subtotal:	9.75	609,529	108,265	120,384	856,293
Other payroll costs:					
Subtotal:		-	15,841	3,354	19,195
GRAND TOTAL:	9.75	609,529	124,106	123,738	875,488

Form SS-2

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

Department #: 114
 Department Name: ADMIN SERVICES

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	E	Server enhancement to support existing programs	8,000	1	8,000
R	E	Computers to replace the third tier as authorized by the City Council	1,000	10	10,000
Total					18,000

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

Human Resources

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, administering the City's Risk Management program, managing labor and employee relations, developing, administering, and conducting City-wide training programs, ensuring City compliance with applicable labor, benefit, medical and safety laws and regulations, and providing oversight of the City's classification and compensation system.

Human Resources Mission

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

Current Year – 2013 – Department Accomplishments

- Conducted a joint recruitment with the City of Winters for volunteer firefighters
- Implemented 75% of the Customer First! Service training for the entire City of Dixon staff
- Developed (and began implementing) a six point Safety Action Plan based on a Citywide safety audit
- Completed a comprehensive Training Plan for all non Public Safety employees
- Developed a Performance Evaluation handbook to guide Supervisors in conducting performance evaluations

Budget Year – 2014 – Department Work Plan/Goals

- Work with the Administrative Services Department staff on transitioning to Human Resources module in Springbrook version 7.0, to ensure efficiency in moving to electronic, versus hardcopy, documents
- Develop a Classification Plan for the City of Dixon
- Complete the Customer First! Service training for the City of Dixon staff
- Successfully complete contract negotiations with the: Dixon Police Officer's Association, Dixon Professional Firefighter's Association, Local One and the Dixon Senior Management Association
- Conduct Citywide EEO and Performance Evaluation training for Supervisors

City of Dixon Budget FY2014

115 - HUMAN RESOURCES

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
511000-0000	Salaries/Wages	159,261	231,731	219,949	147,356
511100-0000	Salaries/Wages PT	-	5,995	7,079	-
511100-3003	Salaries/Wages PT - DUSD Mtgs	-	1,530	-	-
511100-3004	Salaries/Wages PT- Library Mtg	-	1,019	-	-
511110-0000	Wages PT Extra Hours	1,822	5,192	5,000	5,000
511200-0000	Overtime	207	-	-	-
512100-0000	Medicare	2,449	3,721	3,770	2,500
512100-3003	Medicare - DUSD Mtgs	-	22	-	-
512100-3004	Medicare - Library Mtgs	-	15	-	-
512200-0000	Retirement	24,480	43,853	43,967	30,113
512210-0000	Retirement - PARS	-	75	-	-
512210-3003	Retirement - PARS/DUSD Mtgs	-	20	-	-
512210-3004	Retirement - PARS Library Mtgs	-	13	-	-
512300-0000	Disability Insurance	823	1,079	1,291	766
512400-0000	Health Insurance	24,402	38,379	34,855	20,263
512600-0000	Worker's Comp Insurance	821	1,460	2,425	812
512600-3003	Worker's Comp Ins - DUSD Mtgs	-	37	-	-
512600-3004	Worker's Comp Ins-Library Mtgs	-	25	-	-
520400-0000	Advertising	-	10,190	12,000	-
521800-0000	Communications	1,128	1,398	1,250	540
521800-0209	Communications - Emp Stipend	-	-	-	900
522400-0000	Contractual Svcs/Consultants	875	5,502	21,855	7,500
522600-0000	Contr Servs - Non-professional	-	2,862	2,125	-
524200-0000	Dues & Subscriptions	1,230	1,088	1,500	950
524600-0000	Elections	-	81	65,000	-
524800-0000	Employee Assistance Program	3,134	2,853	3,780	3,000
525200-0000	Employee Event	-	268	1,000	1,500
525400-0000	Employee Recognition Awards	5,234	6,135	5,500	3,000
530200-0000	Meetings & Seminars	2,495	3,442	2,930	1,500
531000-0000	Mileage Reimbursement	522	1,091	600	250
531400-0000	Office Equip Maint/Rental	1,533	27,881	33,395	-
531600-0000	Office Supplies	754	4,528	4,000	700
532000-0000	Personnel/Recruiting	303	2,219	1,500	3,500
532400-0000	Physical/Psych Exams	13,208	1,285	4,000	5,000
532800-0000	Postage	-	10,576	13,500	-
533000-0000	Benefit Plan Administration	4,847	4,706	3,000	3,000
535600-0000	Special Supplies	546	3,498	2,000	2,000
535750-0000	Training	29	202	1,000	1,000
535800-0000	Education Reimbursement Program	-	-	2,975	1,500
TOTAL DEPT EXPENDITURES		250,102	423,972	501,246	242,650

Note: City Clerk and associated expenditures moved to Department 113

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

GENERAL FUND 100
 DEPT. 115
 HUMAN RESOURCES

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Total Employee
PERMANENT EMPLOYEES:					
HR Director	1.00	96,544	21,063	14,592	134,811
Human Resources Technician	0.75	48,812	8,209	5,472	63,858
Subtotal:	1.75	145,356	29,272	20,064	198,669
Other payroll costs:					
Subtotal:		7,000	841	199	8,141
GRAND TOTAL:	1.75	152,356	30,113	20,263	206,810

Note: Effective FY2014, City Clerk and AV Technicians moved to Dept 113

City of Dixon Budget FY2014

119 - INSURANCE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
.525000-0000	Employee Fidelity Bond	1,122	-	1,250	-
.526000-0000	Equipment Repairs	4,237	-	-	-
.527800-0000	Insurance - Liability	244,158	105,374	235,750	181,538
.528000-0000	Insurance - Mobile Equipment	19,001	-	-	-
.528200-0000	Insurance - Property	4,028	20,526	20,000	22,500
.528700-0000	Insur - Auto Physical Damage	(45)	7,481	6,000	6,000
.535950-0000	Uninsured Losses	-	705	3,500	3,000
.560400-0000	Capital Outlay	1,397	-	-	-
TOTAL DEPT EXPENDITURES		273,899	134,087	266,500	213,038

Note: The Insurance budget is managed by Human Resources Department.

City Attorney

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

City Attorney Mission

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

City of Dixon Budget FY2014

118 - CITY ATTORNEY

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
100-118-529600-0000	Legal Fees	138,078	195,758	185,500	140,250

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 – 2013 - Department Accomplishments

- Processed several building permits for upgrades to Cardinal Health and the bio-tech facility.
- Processed building permit for the new 59-unit Valley Glen Apartment project
- Processed building permit for the new O'Reilly Auto Store
- Completed comprehensive update of Zoning Ordinance making it simpler to use and understand
- Met with representatives of the Brookfield Subdivision to discuss the development of new housing

- Assisted Economic Development Department in applying for and obtaining HOME and USDA grants for the Valley Glen Apartments to help funding. Also applied for Community Development Block Grant for additional funding.

Budget Year - 2014 - Department Work Plan/Goals

- Continue to process planning applications and building permits expeditiously.
- Work towards having an in-house inspector licensed as a Certified Access Specialist (CAsp) to address ADA issues.
- Work with the community to adopt a new 2014-2022 Housing Element.
- Adopt a Climate Action Plan.

City of Dixon Budget FY2014

132 - COMMUNITY DEVELOPMENT

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
511000-0000	Salaries/Wages	230,604	216,675	250,527	243,798
511900-0000	Separation Pay	4,120	26,953	-	-
512100-0000	Medicare	3,782	3,761	4,133	4,051
512200-0000	Retirement	35,125	31,102	48,917	46,221
512220-0000	PARS 403b Suppl. Retire Plan	-	26,743	34,367	34,391
512300-0000	Disability Insurance	1,224	615	1,236	1,271
512400-0000	Health Insurance	35,708	30,975	34,714	36,720
512600-0000	Worker's Comp Insurance	1,171	1,678	3,310	1,762
521800-0000	Communications	932	1,064	750	775
522400-0000	Consultants	-	950	-	-
523800-0000	County Charges	50	150	250	250
524200-0000	Dues/Subscriptions	265	1,381	1,500	1,000
530200-0000	Meetings/Seminars	487	720	1,000	1,000
531000-0000	Mileage Reimbursement	268	849	800	500
531600-0000	Office Supplies	1,008	932	800	500
531650-0000	Office/Software Maintenance	-	-	1,700	1,795
535600-0000	Special Supplies	1,330	160	500	-
535750-0000	Training	400	890	2,000	1,000
537500-0000	Vehicle Fuel	-	493	850	850
538000-0000	Vehicle Parts/Maintenance	-	18	500	500
TOTAL DEPT EXPENDITURES		316,476	346,110	387,854	376,382

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

GENERAL FUND 100
 DEPT. 132
 COMMUNITY DEVELOPMENT

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Total Employee
PERMANENT EMPLOYEES:					
Comm. Devel. Dir. (Interim)	1.00	104,424	22,782	14,592	144,638
Associate Planner	0.75	54,162	9,108	10,944	75,812
Building Inspector II (Interim)	0.375	22,347	3,758	2,736	29,811
Building Plans Examiner I	1.00	62,865	10,572	7,296	82,408
Subtotal:	3.125	243,798	46,221	35,568	332,669
<i>Other payroll costs:</i>					
Subtotal:		-	34,391	1,152	35,543
GRAND TOTAL:	3.13	243,798	80,611	36,720	368,212

Note: Vacant positions currently filled Interim.

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 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 – 2013 – Department Accomplishments

- Completed collection of Geographic Position System (GPS) locations of sewer manholes and facilities throughout the City
- Completed GIS mapping of infrastructure including, but not limited to, streetlights, fire hydrants, traffic accidents, stop signs, subdivisions, and lighting and landscape district boundaries
- Awarded and commenced construction of Phase 1 for the Core Area Drainage Rehabilitation Project
- Completed design, award, and construction of the 2013 Slurry Seal Project
- Conducted Safe Routes to School walking audits and design of associated improvements
- Commenced review and requested proposals for the Citywide LED Retrofit Project
- Awarded and commenced work on the Citywide Street Master Plan
- Commenced right-of-way acquisition and final design of the Parkway Boulevard Grade Separation Project
- Completed citywide speed limit survey

Budget Year - 2014 - Department Work Plan/Goals

- Finalize and implement Sewer System Management Plan (SSMP)
- Draft Storm Water Management Plan (SWMP)
- Complete construction of Phase 1 of the Core Area Drainage Project
- Complete collection of Global Positioning System (GPS) locations of storm drain manholes, catch basins and facilities
- Execute agreement with Solano County for aerial flight and pictometry for Geographic Information System (GIS) mapping
- Design and construct 2014 Curb Ramp and Sidewalk Replacement Project
- Implementation of asset management system for sewer and storm drain facilities
- Continue to build in-house Geographic Information System (GIS) for city infrastructure
- Complete Citywide Benchmark Project to set permanent survey markers
- Complete Street Master Plan

City of Dixon Budget FY2014

143 - ENGINEERING

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
511000-0000	Salaries/Wages	454,985	402,948	472,399	469,920
511200-0000	Overtime	-	25	500	500
511900-0000	Separation Pay	14,338	-	-	-
512100-0000	Medicare	6,961	6,055	8,044	7,882
512200-0000	Retirement	69,434	63,298	93,650	82,486
512300-0000	Disability Insurance	2,198	1,986	2,241	2,225
512400-0000	Health Insurance	91,484	73,159	74,314	74,496
512500-0000	Unemployment Insurance	8,550	-	-	-
512600-0000	Worker's Comp Insurance	7,359	6,736	14,733	7,821
520400-0000	Advertising/Publications	-	-	-	1,000
521000-0000	Bld/Site Maintenance	825	2,799	800	1,200
521800-0000	Communications	4,228	4,496	4,000	4,000
522400-0000	Consultants - Professional	1,254	148,520	3,000	3,000
522600-0000	Contr Servs - Non Professional	3,112	2,496	3,000	3,000
524200-0000	Dues/Subscriptions	236	92	130	400
526000-0000	Equip Repairs/Maintenance	1,516	945	800	800
530200-0000	Meetings/Seminars	-	12	100	100
531000-0000	Mileage Reimbursement	-	-	-	100
531400-0000	Office Equip Maint/Rental	195	535	750	750
531600-0000	Office Supplies	2,957	1,764	3,000	3,000
531650-0000	Office Supplies - Software	-	-	-	10,900
535600-0000	Special Supplies	7,490	7,068	7,200	1,400
535750-0000	Training	1,590	250	1,000	1,000
535900-0000	Uniforms	-	-	300	300
536000-0000	Utilities	4,275	3,752	3,900	3,900
537500-0000	Vehicle Fuel	914	909	1,000	1,000
538000-0000	Vehicle Maintenance	729	265	1,200	1,200
539000-0000	Water	843	850	1,100	1,100
560400-0000	Capital Outlay	-	221	-	-
TOTAL DEPT EXPENDITURES		685,474	729,182	697,161	683,479

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

GENERAL FUND 100
 DEPT. 143
 ENGINEERING

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Total Employee
PERMANENT EMPLOYEES:					
City Engineer/Public Works Director	0.80	94,750	20,672	11,674	131,324
Public Works Administrator	1.00	89,826	15,106	14,592	121,926
Administrative Clerk II	1.00	42,844	7,205	14,592	65,913
Associate Civil Engineer	0.50	48,553	8,165	7,296	65,966
Associate Civil Engineer	0.875	87,420	14,701	12,768	118,615
Associate Civil Engineer	0.875	72,120	12,128	6,384	93,738
Engineering Tech III	0.40	26,807	4,508	5,837	38,276
Subtotal:	5.45	462,320	82,486	73,142	635,758
<i>Other payroll costs:</i>					
Subtotal:		8,100	-	1,354	9,571
GRAND TOTAL:	5.45	470,420	82,486	74,496	645,329

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 and programs.

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, structures and recreation programs in a cost effective manner while providing a safe and healthy environment.

Current Year – 2013 – Department Accomplishments

- Department reorganization was implemented, including:
 - Transfer of wastewater collections to the Streets/Storm Drain Supervisor
 - Transfer of Lighting and Landscaping District maintenance to the Parks/Buildings Supervisor
- Awarded California Department of Forestry and Fire Protection (CAL Fire) Grant to plant trees in Northwest and Veterans Parks, as well as Pond C
- Completed video inspection of entire sewer main collection system throughout the City
- Conducted annual Coastal Cleanup Project
- Completed replacement of stop signs and striping at various locations
- Completed retrofit of in-roadway flashing crosswalks with high visibility flashing beacons

Budget Year – 2014 – Department Work Plan/Goals

- Complete video inspection of storm drain mainlines.
- Plant trees, primarily with the use of volunteers, funded through the CAL Fire Grant
- Complete sidewalk and roadway rehabilitation point repairs
- Continue annual Coastal Cleanup Program using community volunteers



City of Dixon Budget FY2014

152 - PUBLIC WORKS PARKS & BUILDING MAINTENANCE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
511000-0000	Salaries/Wages	439,188	408,643	373,338	391,851
511100-0000	Salaries/Wages PT	-	-	27,297	17,873
511110-0000	Wages PT Extra Hours	-	500	-	-
511200-0000	Overtime	4,407	9,097	5,000	6,000
511300-0000	Standby	10,620	11,380	11,000	11,000
511900-0000	Separation Pay	-	9,614	-	-
512100-0000	Medicare	6,397	6,564	7,543	7,629
512200-0000	Retirement	67,956	76,486	75,236	66,130
512220-0000	PARS 403b Suppl. Retire Plan	-	24,586	24,586	24,538
512300-0000	Disability Insurance	1,766	1,810	1,785	1,844
512400-0000	Health Insurance	120,641	136,994	121,683	106,615
512500-0000	Unemployment Insurance	4,500	9,000	1,800	-
512600-0000	Worker's Comp Insurance	26,203	25,123	53,515	39,084
521000-0000	Bld/Site Maintenance	6,877	7,783	7,700	7,700
521000-0101	Bldg/Site Maintenance/Pool	-	1,954	-	-
521400-0000	Chemicals	17,689	1,430	25,000	13,000
521400-0101	Chemicals/Pool	-	18,356	-	12,000
521800-0000	Communications	3,430	4,727	7,150	6,990
521800-0101	Communications/Pool	89	151	-	160
522600-0000	Contr Servs - Non Professional	4,354	12,212	27,380	27,380
524000-0000	DMV Exams/Physicals	234	287	300	300
524200-0000	Dues/Subscriptions	-	13	160	160
525800-0000	Equip Rental	3,849	3,717	3,720	3,720
526000-0000	Equip Repairs/Maintenance	11,349	12,507	10,500	10,500
527200-0000	Hepatitis Shots	-	-	300	300
531000-0000	Mileage Reimbursement	-	39	-	-
531400-0000	Office Equip Maint/Rental	160	1,839	1,400	1,400
531600-0000	Office Supplies	530	510	750	650
531900-0000	Permits/Licenses/Fees	-	-	-	35
535500-0000	Small Tools	550	969	1,000	1,200
535600-0000	Special Supplies	34,905	41,442	34,800	39,800
535600-0101	Special Supplies/Pool	328	9,927	-	500
535600-0104	Special Supplies/Playgrnd Sfty	-	-	-	5,000
535600-0105	Special Supplies/Fence Repair	-	-	1,500	3,000
535600-1502	Special Supplies/CF Tree Grant	-	-	-	1,600
535750-0000	Training	120	450	900	1,200
535900-0000	Uniforms	3,270	3,798	5,000	5,000
536000-0000	Utilities	34,040	50,612	57,000	34,000
536000-0101	Utilities/Pool	44,473	43,805	-	-
536500-0000	Utilities - Park Path Lights	3,603	3,123	3,300	3,500
537500-0000	Vehicle Fuel	20,693	19,449	22,000	20,000
538000-0000	Vehicle Maintenance	1,270	5,910	5,000	4,500
539000-0000	Water	100,026	85,736	88,000	83,600
539000-0101	Water/Pool	3,602	5,141	-	-
560400-0000	Capital Outlay	-	72,520	73,700	25,000
TOTAL DEPT EXPENDITURES		977,115	1,128,204	1,079,343	984,760

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Total Employee
PERMANENT EMPLOYEES:						
Parks & Bldg Maint Supervisor	1.0	69,958		11,765	14,592	104,279
Sr. Maintenance Worker	1.0	53,489		8,995	14,592	83,518
Maintenance Worker II	1.0	49,521		8,328	14,592	78,323
Maintenance Worker II	1.0	49,521		8,328	14,592	78,323
Maintenance Worker II	1.0	50,949		8,568	14,592	80,013
Maintenance Worker II	0.63	31,198		5,247	4,596	44,681
Maintenance Worker I	1.0	44,040		7,406	7,296	63,977
Maintenance Worker I	1.0	43,176		7,261	14,592	70,358
Subtotal:	7.63	391,851	-	65,898	99,444	603,473
Temporary Personnel						
Maintenance Worker I		-	8,971	117	-	10,107
Maintenance Worker I		-	8,902	116	-	10,029
Subtotal:	-	-	17,873	232	-	20,136
Other payroll costs:						
Subtotal:		17,000	-	24,538	7,171	48,955
GRAND TOTAL:	7.63	408,851	17,873	90,668	106,615	672,565

One temporary Maintenance Worker I eliminated to fund additional hours for Maintenance Worker II (FTE 0.63). Hours increased from 0.50 in FY 2012-13

Form SS-2

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

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

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	E	Light-duty pickup truck (replaces 1994 F150)	25,000	1	25,000

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

City of Dixon Budget FY2014

153 - PUBLIC WORKS STREET & STORM DRAIN MAINTENANCE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
511000-0000	Salaries/Wages	160,752	208,557	206,822	184,530
511200-0000	Overtime	6,540	7,167	5,000	6,000
511200-3002	Overtime - Grillin & Chillin	2,800	-	-	-
511300-0000	Standby	4,780	10,640	11,000	11,000
511900-0000	Separation Pay	-	6,468	-	-
512100-0000	Medicare	1,250	2,269	4,115	3,663
512100-3002	Medicare - Grillin & Chillin	28	-	-	-
512200-0000	Retirement	24,296	39,220	41,093	30,578
512210-0000	Retirement - PARS	-	6	-	-
512220-0000	PARS 403b Suppl. Retire Plan	-	9,710	9,710	9,694
512300-0000	Disability Insurance	985	1,045	990	985
512400-0000	Health Insurance	45,059	65,552	65,813	61,496
512600-0000	Worker's Comp Insurance	10,010	12,518	24,882	17,318
512600-3002	Worker's Comp- Grillin&Chillin	140	-	-	-
521000-0000	Bld/Site Maintenance	-	(161)	-	-
521400-0000	Chemicals	1,405	3,998	5,000	5,000
521800-0000	Communications	2,013	2,794	2,850	2,850
522600-0000	Contr Servs - Non Professional	4,457	18,626	6,800	6,800
524000-0000	DMV Exams/Physicals	65	-	130	260
524200-0000	Dues/Subscriptions	346	462	550	800
525800-0000	Equip Rental	763	605	1,000	1,000
526000-0000	Equip Repairs/Maintenance	1,137	4,404	4,000	4,000
527400-0000	Recycling	-	16,735	17,150	17,150
531600-0000	Office Supplies	37	436	600	900
531900-0000	Permits/Licenses/Fees	-	24,754	26,540	27,700
533200-0000	Property Taxes	71	-	-	-
535500-0000	Small Tools	1,718	1,478	4,000	3,000
535600-0000	Special Supplies	10,198	18,890	25,500	22,500
535750-0000	Training	403	1,194	1,200	1,200
535900-0000	Uniforms	1,159	3,127	3,000	3,000
536000-0000	Utilities	58,587	45,386	51,500	51,500
537500-0000	Vehicle Fuel	8,835	11,727	12,000	11,000
538000-0000	Vehicle Maintenance	2,124	1,150	5,000	5,000
539000-0000	Water	8,369	7,371	10,000	11,000
560400-0000	Capital Outlay	129,751	108,603	131,000	-
TOTAL DEPT EXPENDITURES		488,076	634,731	677,245	499,924

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

GENERAL FUND 100
 DEPT. 153
 STREETS AND STORM DRAIN MAINTENANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Total Employee
PERMANENT EMPLOYEES:					
Street Maint Supervisor	0.75	52,469	8,824	10,944	78,289
Sr. Maintenance Worker	0.75	37,458	6,299	10,944	59,361
Maintenance Worker I	0.75	33,030	5,555	10,944	53,587
Maintenance Worker I	1.0	45,240	7,608	14,592	72,798
WW Maintenance Worker II	0.25	13,634	2,293	3,648	21,125
Subtotal:	3.50	181,830	30,578	51,072	285,161
<i>Other payroll costs:</i>					
Subtotal:		19,700	9,694	10,424	40,103
GRAND TOTAL:	3.50	201,530	40,272	61,496	325,264

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 – 2013 – Department Accomplishments

- Purchased a digital video camera storage system and body worn digital video cameras for each member of the PD
- Worked closely with the Solano County Sheriff's Office to obtain a Police K-9 at no cost; as well as dog and handler training at a minimal expense to the City
- Enhanced building security by installing a new electronic key access system



Budget Year – 2014 – Department Work Plan/Goals

- Purchase and install new Mobile Data Computers (MDC's in all of our police vehicles
 - Includes newer and more secure cellular modems to communicate to the Department of Justice and the Solano County Sheriff's Office
 - Replaces outdated equipment, and will meet the new encryption requirements set by the California Department of Justice
- Continue to work with the Dixon Unified School District to conduct training for staff members of both departments to ensure the safest environment for our students

- Establish a volunteer graffiti abatement team to immediately remove graffiti from our City, and thereby reduce the likelihood that it will reoccur



City of Dixon Budget FY2014

161 - POLICE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
511000-0000	Salaries/Wages	1,947,237	1,846,756	1,995,350	1,964,109
511000-1004	Salaries & Wages/CHRP	23,317	56,172	-	-
511000-1005	Salaries & Wages/SolNET	25,931	66,549	-	-
511100-0000	Salaries/Wages PT	14,859	29,098	14,750	17,242
511200-0000	Overtime	104,681	100,151	90,000	90,000
511200-1004	Overtime - CHRP	588	4,056	-	-
511200-1005	Overtime - SolNET	2,787	5,191	-	-
511210-0000	Reimbursable Overtime	4,979	9,116	10,000	10,000
511210-1002	Reimb OT/Avoid the 10	1,694	-	-	-
511300-0000	Standby	10,555	8,772	11,500	11,500
511300-1005	Standby - SolNET	1,635	3,756	-	-
511500-0000	Physical Fitness	15,460	-	14,940	17,640
511500-1004	Physical Fitness/CHRP	1,380	-	-	-
511600-0000	Uniform Allowance	-	18,831	23,350	24,203
511600-1004	Uniform Allowance - CHRP	-	845	-	-
511600-1005	Uniform Allowance - SolNET	-	850	-	-
511900-0000	Separation Pay	58,109	74,190	100,000	-
512100-0000	Medicare	31,413	30,021	35,840	35,435
512100-1002	Medicare/Avoid the 10	25	-	-	-
512100-1004	Medicare - CHRP	429	1,056	-	-
512100-1005	Medicare - SolNET	433	1,102	-	-
512200-0000	Retirement	667,153	638,290	608,763	562,721
512200-1004	Retirement - CHRP	6,736	21,811	-	-
512200-1005	Retirement - SolNET	7,298	25,001	-	-
512210-0000	Retirement - PARS	119	368	-	-
512300-0000	Disability Insurance	9,451	9,137	9,020	9,057
512400-0000	Health Insurance	304,920	296,290	308,392	332,198
512400-1004	Health Insurance - CHRP	5,132	10,409	-	-
512400-1005	Health Insurance - SolNET	5,240	12,065	-	-
512500-0000	Unemployment Insurance	2,348	-	-	-
512600-0000	Worker's Comp Insurance	93,622	88,230	173,951	101,723
512600-1004	Worker's Comp Ins. - CHRP	1,366	3,147	-	-
512600-1005	Worker's Comp Ins. - SolNET	1,555	3,524	-	-
520400-0000	Advertising/Legal Notices	1,650	-	-	-
521000-0000	Bld/Site Maintenance	15,251	16,849	18,000	19,000
521800-0000	Communications	75,777	75,610	98,200	93,700
523000-0000	Contract Serv - Animal Control	119,010	107,587	130,500	152,039
523600-0000	Contractual/Co. Booking Fees	4,497	-	3,000	-
524000-0000	DMV Exams/Physicals	563	1,689	-	-
524200-0000	Dues/Subscriptions	885	1,060	1,000	1,000
526000-0000	Equip Repairs/Maintenance	1,418	1,093	2,500	2,000
526800-0000	Firing Range Supplies	1,500	7,382	3,000	-
527200-0000	Hepatitis Shots	-	55	-	-
528800-0000	Investigations	12,878	16,588	12,000	12,000
529000-0000	K-9 Unit Expense	-	-	14,000	10,000
529400-0000	Lease Purchase Payments	123,907	122,816	138,000	145,000
530200-0000	Meetings/Seminars	72	1,079	500	500
531200-0000	Neighborhood Watch	-	-	500	500
531210-0000	Volunteer Programs - Cadets	-	174	2,000	1,500
531400-0000	Office Equip Maint/Rental	-	133	500	500

City of Dixon Budget FY2014

161 - POLICE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
531600-0000	Office Supplies	8,401	6,355	13,000	13,000
531650-0000	Office Supplies/Software	-	-	-	4,020
532000-0000	Personnel/Recruiting	590	369	-	-
532200-0000	Physical Fitness Program	-	15,460	2,500	2,500
532200-1004	Physical Fitness Program - CHRP	-	1,380	-	-
535600-0000	Special Supplies	7,132	10,009	6,000	7,500
535750-0000	Training	1,215	1,259	2,000	-
535850-0000	Training - POST	5,450	11,064	15,000	15,000
535900-0000	Uniforms	22,280	2,704	3,650	12,180
536000-0000	Utilities	33,761	27,492	6,085	-
536001-0000	Utilities - Electric	-	-	-	5,000
536002-0000	Utilities - Gas	-	-	-	3,000
537500-0000	Vehicle Fuel	52,402	53,914	70,000	64,000
538000-0000	Vehicle Parts/Maintenance	2,793	2,989	4,500	5,000
539000-0000	Water	2,596	3,438	2,500	3,000
560400-0000	Capital Outlay	-	499	-	-
560450-0000	Furniture & Fixtures	-	964	-	-
TOTAL DEPT EXPENDITURES		3,844,479	3,854,792	3,944,791	3,747,766

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

GENERAL FUND 100
 DEPT. 161
 POLICE

Title	FTE	Full Time Equiv.		PERS	Health	Total Employee
		Pay 511000	Pay 511100	Retirement 512200	Insurance 512400	
PERMANENT EMPLOYEES:						
Police Chief	1.00	132,687		42,045	7,296	191,823
Police Captain*	1.00	108,584		16,042	14,592	147,333
Police Captain*	1.00	109,168		32,409	14,592	164,293
Admin. Assistant	1.00	52,000		8,745	7,296	69,445
Records Clerk	1.00	44,953		7,560	7,296	61,028
Police Sergeant	1.00	74,724		26,667	7,380	114,360
Police Sergeant	1.00	72,514		25,878	11,040	115,124
Police Sergeant	1.00	76,097		27,157	11,040	120,038
Police Sergeant	1.00	71,726		14,900	7,380	99,287
Police Sergeant	1.00	71,430		14,839	7,380	98,887
Police Sergeant - (Vacant; Unfunded)	0.00	-		-	-	-
Police Officer	1.00	54,613		11,345	13,260	83,564
Police Officer	1.00	69,095		24,658	14,760	113,526
Police Officer	1.00	50,809		10,555	14,760	80,198
Police Officer	1.00	66,137		23,602	14,760	109,469
Police Officer	1.00	67,655		24,144	6,630	103,304
Police Officer	1.00	67,577		24,116	11,040	107,670
Police Officer	1.00	64,619		23,060	6,630	99,139
Police Officer	1.00	52,058		10,815	14,760	81,725
Police Officer	1.00	64,619		23,060	13,260	105,865
Police Officer	1.00	60,158		21,469	7,380	93,516
Police Officer	1.00	54,656		11,354	14,760	84,906
Police Officer	1.00	69,174		24,686	7,380	106,147
Police Officer	1.00	66,137		23,602	11,040	105,695
Police Officer	1.00	64,619		23,060	14,760	107,387
Police Officer - Vacant; Funded	1.00	51,420		10,682	6,630	72,622
Police Officer - Vacant; Funded	1.00	51,420		10,682	6,630	72,622
Police Officer - Vacant; Funded	1.00	51,420		10,682	6,630	72,622
CSO II	1.00	48,788		10,644	6,630	69,598
CSO II	1.00	44,422		9,692	11,040	68,561
CSO II	1.00	47,695		10,406	11,040	72,725
Subtotal:	30.00	1,980,971	-	558,556	309,072	2,992,485
Temporary Personnel						
Admin Clerk		-	17,242	224		17,815
Other payroll costs:						
Subtotal:		136,481	-	3,941	23,126	165,527
GRAND TOTAL:	30.00	2,117,452	17,242	562,721	332,198	3,175,827

*Police Captain positions are currently underfilled by Police Lieutenants.

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 – 2013 – Department Accomplishments

- Received \$180,000 FEMA Grant and replaced 4 Advanced Life Support Cardiac Monitors/Defibrillators
- Filled 2 full-time positions from within the volunteer ranks; one Firefighter/Paramedic and one Firefighter
- Received donation of Technical Rescue Trailer and cash donations for Technical Rescue Equipment to outfit the trailer
- Completed first year of collaborative resource sharing of Fire Administration with the City of Winters with revenues of \$90,000 for services
- Continued to host State Certified Courses for Fire Departments throughout the region, such as Rescue Systems I, Fire Prevention 1A and 1B, Trench Rescue and Confined Space Rescue
- Received Council authorization to purchase one new Fire Engine, estimated to be received in early June 2013
- Received notification of award of FEMA Staffing for Adequate Fire and Emergency Response (SAFER) Grant for Volunteer Retention and Recruitment; began recruiting new volunteers with estimated start date in June 2013

Budget Year – 2014 – Department Work Plan/Goals

- Fully equip new Fire Engine and put into service
- Begin training of new volunteers on Dixon Fire Standard Operating Procedures
- Continue to host State Certified Courses for Fire Departments
- Continue to apply for grant funding when opportunities arise
- Begin project of developing pre-plans for specified facilities within the City and District boundaries



City of Dixon Budget FY2014

166 - FIRE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
511000-0000	Salaries/Wages	1,678,024	1,566,115	1,772,096	1,729,639
511200-0000	Overtime	261,072	346,048	225,000	175,000
511210-0000	Reimbursable Overtime	-	1,113	127,190	-
511220-0000	FLSA Overtime	21,265	27,382	34,709	34,709
511300-0000	Standby	13,180	25,340	28,840	28,840
511400-0000	Volunteer Pay	13,282	12,794	14,000	14,000
511400-1107	Volunteer Pay - FEMA SAFER Grant	-	-	-	36,500
511500-0000	Physical Fitness	-	-	-	34,200
511600-0000	Uniform Allowance	-	15,300	1,700	2,550
511900-0000	Separation Pay	20,212	-	-	-
512100-0000	Medicare	29,945	28,471	34,099	36,767
512200-0000	Retirement	406,937	369,663	414,314	442,133
512300-0000	Disability Insurance	7,426	7,326	8,162	8,174
512400-0000	Health Insurance	276,512	242,938	248,730	265,530
512410-0000	Health Insurance - Volunteer	7,265	7,265	9,000	9,000
512500-0000	Unemployment Insurance	865	-	-	-
512600-0000	Worker's Comp Insurance	84,268	88,733	182,154	124,880
521000-0000	Bld/Site Maintenance	20,004	20,061	26,200	25,200
521800-0000	Communications	76,001	83,176	78,300	76,000
521800-0209	Communications - Emp Stipend	-	-	-	4,800
522400-0000	Consultants - Professional	13,784	2,569	3,000	3,000
523150-0000	Contract Services	3,400	3,400	3,400	3,400
524000-0000	DMV Exams/Physicals	390	3,091	2,000	-
524000-1107	DMV Exams/Phys - FEMA SAFER Grant	-	-	12,000	-
524200-0000	Dues/Subscriptions	4,928	5,254	5,545	5,545
525600-0000	EMS Supplies	13,300	20,600	17,100	19,500
526000-0000	Equip Repairs/Maintenance	23,218	23,381	28,655	27,755
527200-0000	Hepatitis Shots	-	-	500	500
529400-0000	Lease Purchase	27,992	25,912	29,800	26,500
530200-0000	Meetings/Seminars	1,815	1,540	2,900	2,900
531000-0000	Mileage Reimbursement	153	-	100	100
531400-0000	Office Equip Maint/Rental	-	-	-	3,300
531600-0000	Office Supplies	5,018	5,697	4,900	4,900
532000-0000	Personnel/Recruiting	136	41	-	-
532000-1107	Volunteer Recruiting - FEMA SAFER	-	-	-	5,000
533400-0000	Public Education	1,991	1,759	2,950	2,950
535500-0000	Small Tools	156	19	1,000	1,000
535600-0000	Special Supplies	22,758	44,682	35,900	41,900
535600-1103	Special Supplies/Donations	-	412	17,588	-
535600-1106	Special Supp- Hosted Training	-	103	-	-
535600-1107	Special Supp- FEMA SAFER Grant	-	-	-	21,500
535750-0000	Training	30,630	22,722	13,000	13,000
535750-1106	Training - Hosted Training	-	28,820	-	-
535900-0000	Uniform	18,429	5,773	23,600	8,300
535900-1103	Uniforms/Donations	-	-	1,000	-
535900-1107	Uniforms - Volunteer FEMA SAFER	-	-	-	2,500
536000-0000	Utilities	32,598	26,532	14,350	-
536001-0000	Utilities - Electric	-	-	-	2,000
536002-0000	Utilities - Gas	-	-	-	4,500
537500-0000	Vehicle Fuel	27,246	31,150	30,000	29,000
538000-0000	Vehicle Maintenance	11,632	10,774	9,800	11,800
538500-0000	Vehicle Parts	16,456	14,660	15,000	15,000
539000-0000	Water	528	526	500	1,500
560400-0000	Capital Outlay	-	101,502	645,875	23,200
560400-1102	Capital Outlay - FEMA 2012	-	305,601	49,509	-
TOTAL DEPT EXPENDITURES		3,172,815	3,528,247	4,174,466	3,328,472

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

GENERAL FUND 100
 DEPT. 166
 FIRE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Total Employee
PERMANENT EMPLOYEES:					
Fire Chief	1.00	129,152	34,117	14,592	189,991
Fire Division Chief	1.00	121,921	28,305	14,592	175,531
Fire Division Chief	1.00	120,817	28,049	14,592	174,154
Public Safety Admin. Manager	1.00	63,982	10,760	14,592	91,111
Fire Captain	1.00	85,968	22,739	14,760	131,583
Fire Captain	1.00	85,968	22,739	7,380	124,096
Fire Captain	1.00	98,593	26,078	7,380	140,244
Fire Engineer	1.00	77,700	20,552	14,760	120,355
Fire Engineer	1.00	77,700	20,552	14,760	120,355
Fire Engineer	1.00	77,700	20,552	7,380	112,868
Fire Engineer	1.00	77,700	20,552	14,760	120,355
Fire Engineer	1.00	77,563	20,516	7,380	112,682
Fire Engineer	1.00	77,700	20,552	14,760	120,355
Fire Fighter	1.00	68,328	18,073	14,760	107,627
Fire Fighter/Paramedic	1.00	75,024	19,844	14,760	116,720
Fire Fighter/Paramedic	1.00	75,024	19,844	7,380	109,233
Fire Fighter/Paramedic	1.00	76,855	20,328	14,760	119,206
Fire Fighter/Paramedic	1.00	75,024	19,844	6,630	108,472
Fire Fighter/Paramedic	1.00	75,024	19,844	14,760	116,720
Fire Fighter	1.00	57,386	13,327	14,760	90,916
Fire Fighter/Paramedic	1.00	64,460	14,970	14,760	100,294
Subtotal:	21.00	1,739,589	442,133	264,258	2,602,868
Other payroll costs:					
Subtotal:		315,849	-	10,272	339,054
GRAND TOTAL:	21.00	2,055,438	442,133	274,530	2,941,922

Form SS-2

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

Department #: 166
 Department Name: Fire

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	F	Carpet replacement Phase 2	10,000	1	10,000
R	E	Thermal Imaging Camera	13,200	1	13,200
					23,200

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

Recreation

Park & Recreation Facility Development:

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

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

Recreation Mission

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

Senior Programs:

The Recreation Manager is responsible for the operation of the senior program. The Senior/Multi-Use Center is open M-F from 9:00 a.m. - 2:30 p.m. and hosts a number of senior programs including a nutritional lunch program, senior club meetings, various classes, and opportunities for social interaction. The senior program offers day trips to attractions found in the region as well as trips and tours in association with a local travel agency. Numerous special events are offered throughout the year including a holiday dinner, holiday light tour, senior summer barbeque, fall feast potluck and many others. An active Senior Club provides input into programs and supports many of the activities offered.



After School Programs:

The department developed a very successful collaborative program with the Dixon Unified School District to offer free after school programs known as ASPIRE. ASPIRE is operating 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.

The City's funding for ASPIRE has been provided by a Alcohol, Tobacco, and other Drugs (ATOD) Grant from Solano County and City General Funds. Solano County has changed the eligibility rules for ATOD funds and, as of FY 13-14, ASPIRE will no longer

be eligible for ATOD funding.¹ The City is now faced with the decision whether to continue providing General Funds for the ASPIRE program or to remove City participation from the program completely.

The Parks and Recreation Commission reviewed a list of parks and recreation needs (prior to loss of ATOD funds being announced) and provided the following ranking of capital funding needs:

1. Senior Multi-Use Center Re-roof
2. Playground Equipment Repairs or Replacements
3. Tennis Courts Re-surfacing
4. Swimming Pool Repairs

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

Aquatics:

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

Youth and Adult Sports:

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

Special Interest Recreation Classes:

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

Youth Theatre Program:

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

¹ An ATOD grant application was submitted by the Police Department to reflect the new ATOD Guidelines that focus on enforcement programs.

Current Year – 2013 – Department Accomplishments

- Provided quality recreational experience as well as the Second Step, science based curriculum, at the ASPIRE After School Program
- Developed various Memorandum of Understanding (MOU) for each of the sports field user groups
- Had a record number of swim lesson participants by over 100 more participants than any previous year

Budget Year – 2014 – Department Work Plan/Goals

- Increase activity participation by advertising through social networking and non-print media
- Maintain a high level participation in aquatics programs with implementation of fee increase

City of Dixon Budget FY2014

171 - RECREATION

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
511000-0000	Salaries/Wages	101,094	43,139	75,431	76,843
511000-1201	Salaries/Wages - ASPIRE	4,804	21,439	-	-
511100-0000	Salaries/Wages PT	57,448	21,298	9,125	8,908
511100-1201	Salaries/Wages PT - ASPIRE	-	36,148	56,280	-
511120-0000	Aquatics Personnel	70,899	84,176	62,037	74,334
511130-0000	Playground/Special Events Pers	-	(115)	-	-
511200-0000	Overtime	46	86	-	-
511900-0000	Separation Pay	16,230	-	-	-
512100-0000	Medicare	8,306	2,307	3,209	2,575
512100-1201	Medicare - ASPIRE	63	794	-	-
512200-0000	Retirement	14,443	10,455	15,129	12,923
512200-1201	Retirement - ASPIRE	746	4,102	-	-
512210-0000	Retirement - PARS	2,758	5,611	1,657	1,082
512210-1201	Retirement - PARS - ASPIRE	-	470	-	-
512300-0000	Disability Insurance	480	377	364	366
512400-0000	Health Insurance	21,982	18,311	17,557	17,557
512500-0000	Unemployment Insurance	932	429	-	-
512600-0000	Worker's Comp Insurance	4,312	3,274	5,577	2,870
512600-1201	Worker's Comp Ins. - ASPIRE	84	1,227	-	-
520400-0000	Advertising/Legal Notices/Pubs	142	173	500	500
520600-0000	Auto Allowance	374	-	-	-
521800-0000	Communications	892	915	1,300	900
522610-0000	Contr Servs - Recnet	61	19	-	-
524200-0000	Dues/Subscriptions	305	621	650	650
531000-0000	Mileage Reimbursement	551	455	600	600
531600-0000	Office Supplies	428	215	600	600
532000-0000	Personnel/Recruiting	96	1,033	1,000	-
533600-0000	Rec - Aquatics	2,772	2,889	3,500	3,500
534500-0000	Fees - Administration	665	794	-	625
535600-0000	Special Supplies	3,529	177	-	1,000
535660-0000	Joint City/DUSD Perf. Arts	5,464	5,628	5,797	5,971
535750-0000	Training	-	659	1,000	1,000
540800-0000	Youth Programs	715	1,200	-	-
540800-1201	Youth Programs - ASPIRE	1,438	4,382	5,000	-
540800-1202	Youth Programs - Committed	13,294	3,250	-	-
540800-1203	Youth Programs - Comm Outreach	3,399	8,941	6,780	-
540800-1204	Youth Programs- Parent Project	3,400	3,400	3,400	-
540800-1205	Youth Programs - Meals/Refresh	423	577	700	-
TOTAL DEPT EXPENDITURES		342,575	288,859	277,193	212,802

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

GENERAL FUND 100
 DEPT. 171
 RECREATION

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Total Employee
PERMANENT EMPLOYEES:						
Recreation Manager	0.40	32,167		5,409	2,918	41,324
Recreation Coordinator	1.00	44,676		7,513	14,592	68,852
Subtotal:	1.40	76,843	-	12,923	17,510	110,176
Temporary Personnel						
	Hours					
Pool Manager	520	-	6,386	83		6,703
Assistant Pool Manager	500	-	5,740	75		6,025
Lifeguard/Instructor (Step E)	2,000	-	20,760	270		21,792
Lifeguard/Instructor (Step C)	4,400	-	41,448	539		43,509
Sports Coordinator(s) soccer, basketball, softball	780	-	8,908	116		9,204
Subtotal:		-	83,241	1,082	-	87,234
GRAND TOTAL:	1.40	76,843	83,241	14,005	17,557	197,456

*Due to a reduction in the grant, the ASPIRE program positions are now unfunded.

City of Dixon Budget FY2014
172 - SENIOR MULTI-USE CENTER (SMUC)

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
511000-0000	Salaries/Wages	49,028	50,588	47,405	48,250
511100-0000	Salaries/Wages PT	9,254	8,946	10,231	10,231
512100-0000	Medicare	1,243	929	908	911
512200-0000	Retirement	7,358	9,560	9,517	8,114
512210-0000	Retirement - PARS	60	109	133	133
512300-0000	Disability Insurance	232	228	221	221
512400-0000	Health Insurance	7,661	5,475	4,378	4,378
512500-0000	Unemployment Insurance	377	1,024	750	-
512600-0000	Worker's Comp Insurance	392	398	649	319
520400-0000	Advertising/Legal Notices/Pubs	33	51	100	100
521000-0000	Bld/Site Maintenance	5,439	4,312	5,500	5,500
521800-0000	Communications	2,324	2,255	2,500	2,500
522600-0000	Contr Servs - Non Professional	1,462	1,479	1,560	1,560
522610-0000	Contr Servs - Recnet	61	-	-	-
526000-0000	Equip Repairs/Maintenance	107	392	-	-
531000-0000	Mileage Reimbursement	271	266	250	250
531600-0000	Office Supplies	-	455	500	500
534500-0000	Fees - Administration	313	268	-	110
535520-0000	S/MUC Donations Expensed	63	98	-	-
535550-0000	Special Events	589	258	1,000	1,000
535600-0000	Special Supplies	256	272	-	-
536000-0000	Utilities	7,297	5,033	6,000	-
536001-0000	Utilities: Electricity	-	-	-	1,650
536002-0000	Utilities: Gas	-	-	-	1,350
539000-0000	Water	781	942	650	700
560400-0000	Capital Outlay	2,146	4,703	1,000	65,000
TOTAL DEPT EXPENDITURES		96,744	98,040	93,252	152,778

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

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	Total Employee
PERMANENT EMPLOYEES:						
Recreation Manager	0.60	48,250		8,114	4,378	61,986
Temporary Personnel						
Building Monitor		-	10,231	133		10,572
GRAND TOTAL:	0.60	48,250	10,231	8,247	4,378	72,558

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

Department #: 172
 Department Name: SMUC

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	B	Replace Senior Center roof and gutters due to age and poor condition. Original roof with composite shake shingles from building construction in 1987.	65,000	1	65,000

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

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General Fund Sub Funds



**CITY OF DIXON
BUDGET OVERVIEW**

SPECIAL FUNDS - GENERAL FUND SUB FUNDS

FUND	COUNCIL DISCRETIONARY FUND 102	RECREATION 103	PLANNING AGREEMENTS 190	MORNING VIEW REIMBURSEMENT AGREEMENT 191
FY 2013 SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES				
BEGINNING FUND BALANCE July-2012	164,139	-	(853)	-
ESTIMATED				
REVENUE	15,400	55,734	14,985	-
TRANSFERS	-	5,536	-	-
REVENUE & TRANSFERS	15,400	61,270	14,985	-
EXPENDITURES	-	61,270	20,500	-
ESTIMATED ENDING FUND BALANCE	179,539	-	(6,368)	-
FY 2014 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE July-2013	179,539	-	(6,368)	-
ADOPTED				
REVENUE				
REVENUES	10,000	56,200	-	100,000
INTEREST EARNINGS	400	-	-	-
TRANSFERS	-	4,477	-	-
REVENUE AND TRANSFERS	10,400	60,677	-	100,000
AVAILABLE RESOURCES	189,939	60,677	(6,368)	100,000
APPROPRIATIONS	30,000	60,677	-	100,000
ESTIMATED ENDING FUND BALANCE	159,939	-	(6,368)	-
ESTIMATED BEGINNING FUND BALANCE July-2014	159,939	-	(6,368)	-

**CITY OF DIXON
BUDGET OVERVIEW**

SPECIAL FUNDS - GENERAL FUND SUB FUNDS

FUND	EQUIPMENT REPLACEMENT 820	BUILDING RESERVE 830	INFRASTRUCTURE RESERVE 831	PERS STABILIZATION 840	Total
FY 2013 SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES					
BEGINNING FUND BALANCE July-2012	1,282,540	16,613	50,232	-	1,512,669
ESTIMATED					
REVENUE	-	149,136	150	-	235,405
TRANSFERS	43,995	-	50,000	-	99,531
REVENUE & TRANSFERS	43,995	149,136	50,150	-	334,936
EXPENDITURES	812,435	-	53	-	894,258
ESTIMATED ENDING FUND BALANCE	514,100	165,749	100,329	-	953,347
FY 2014 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE July-2013	514,100	165,749	100,329	-	953,347
ADOPTED					
REVENUE					
REVENUES	-	-	-	-	166,200
INTEREST EARNINGS	1,000	350	175	-	1,925
TRANSFERS	-	30,000	50,000	64,518	148,995
REVENUE AND TRANSFERS	1,000	30,350	50,175	64,518	317,120
AVAILABLE RESOURCES	515,100	196,099	150,504	64,518	1,270,467
APPROPRIATIONS	56,200	75,000	-	-	321,877
ESTIMATED ENDING FUND BALANCE	458,900	121,099	150,504	64,518	948,590
ESTIMATED BEGINNING FUND BALANCE July-2014	458,900	121,099	150,504	64,518	884,072

City of Dixon Budget FY2014
FUND 102 - COUNCIL DISCRETIONARY FUND

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-421300-0000	Building Permits - Gen'l Plan	8,019	19,343	6,320	10,000
-000-461600-0000	Interest Earned	(15)	810	-	400
-000-470100-0000	Unrealized Gain GASB 31	893	(69)	-	-
		8,897	20,084	6,320	10,400
-132-522400-0000	Consultants	2,533	-	-	30,000
-132-524200-0000	Dues/Subscriptions	600	-	-	-
		3,133	-	-	30,000
FUND REVENUE		8,897	20,084	6,320	10,400
FUND EXPENDITURES		3,133	-	-	30,000

102-132 General Plan Update

Note: Consultant costs for Housing Element of General plan Update

City of Dixon Budget FY2014

FUND 103 - RECREATION

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-433650-0000	Rec - Adult Softball	13,005	14,557	15,400	15,400
-000-433660-0000	Adult Soccer	3,286	46	-	-
-000-433811-0000	Rec - Basketball - Youth	21,116	23,621	24,000	24,000
-000-433837-0000	Rec - Day Camp	220	340	-	-
-000-433845-0000	Rec - Fitness	16,218	16,087	15,000	7,500
-000-433860-0000	Rec - General Interest	2,912	1,359	1,000	3,500
-000-433910-0000	Rec - Soccer	317	420	-	3,000
-000-433915-0000	Rec - Teen Activities	1,865	1,285	1,000	1,000
-000-433920-0000	Rec - Tennis Lessons	2,736	2,394	2,000	600
-000-433925-0000	Rec - Volleyball - Drop-ins	1,780	2,816	2,300	2,000
-000-433995-0000	Scholarship Offset	-	-	(800)	(800)
-000-461499-0000	Misc Grants	5,000	-	-	-
-000-461600-0000	Interest Earned	(10)	46	-	-
-000-470100-0000	Unrealized Gain GASB 31	197	(79)	-	-
-000-490100-0000	Transfer from General Fund	-	-	-	4,477
		68,641	62,891	59,900	60,677

DEPT 179 - MISCELLANEOUS RECREATION

-179-511000-0000	Salaries/Wages	(1,136)	-	-	-
-179-511150-0000	Wages P/T Volleyball	985	1,687	1,197	2,176
-179-512100-0000	Medicare	18	24	17	32
-179-512200-0000	Retirement	(176)	-	-	-
-179-512210-0000	Retirement - PARS	9	22	16	28
-179-512600-0000	Worker's Comp Insurance	24	41	29	48
-179-522600-0000	Contract Svcs - Non Profession	-	-	-	2,164
-179-522610-0000	Contr Servs - Recnet	(67)	-	-	-
-179-533810-0000	Rec - Basketball	-	32	-	-
-179-533845-0000	Rec - Fitness	11,800	11,371	10,500	5,250
-179-533860-0000	Rec - General Interest	5,048	2,309	700	1,000
-179-534500-0000	Fees - Administration	993	1,023	1,000	1,000
-179-535600-0000	Special Supplies	22	-	-	1,500
-179-535680-0000	Teen Activities	780	414	250	250
-179-590100-0000	Transfer to General Fund	5,301	36,642	16,388	14,352
-179-590104-0000	Transfer to Fund 104 Perf. Art	12,296	-	-	-
		35,895	53,566	30,097	27,800

DEPT 180 - SOFTBALL

-180-511180-0000	Salaries - Rec Softball	2,573	2,661	2,800	2,448
-180-512100-0000	Medicare	169	39	35	35
-180-512210-0000	Retirement - PARS	6	35	32	32
-180-512600-0000	Worker's Comp Insurance	68	65	59	54
-180-522600-0000	Contract Svcs - Nonprof	7,499	9,445	9,700	9,700
-180-534500-0000	Fees - Administration	186	232	175	175
-180-535600-0000	Special Supplies	1,522	1,940	4,000	4,000
		12,023	14,416	16,801	16,445

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
DEPT 182 - DROP-IN INDOOR SOCCER					
-182-511000-0000	Salaries/Wages	56	-	-	-
-182-511180-0000	Salary - Rec Adult Soccer	4,314	368	-	-
-182-512100-0000	Medicare	215	5	-	-
-182-512210-0000	Retirement - PARS	25	5	-	-
-182-512600-0000	Worker's Comp Insurance	115	9	-	-
-182-522600-0000	Contract Svcs - Nonprof	317	-	-	-
		5,041	387	-	-
DEPT 183 - BASKETBALL					
-183-511180-0000	Wages PT Youth Basketball	5,968	8,277	9,000	7,056
-183-512100-0000	FICA	117	120	102	102
-183-512210-0000	Retirement - PARS	71	108	92	92
-183-512600-0000	Worker's Comp Insurance	145	201	171	157
-183-522600-0000	Contract Svc Non Prof	4,950	3,768	4,000	4,000
-183-534500-0000	Administration Fees	209	344	350	425
-183-535600-0000	Special Supplies	3,244	4,605	4,600	4,600
		14,705	17,422	18,315	16,432
DEPT 184 - COMMUNITY EVENTS/CONCERT IN THE PARK					
-184-520400-0000	Advertising/Publications	598	-	-	-
-184-522600-0000	Contract Services	4,150	3,350	-	-
		4,748	3,350	-	-
FUND REVENUE		68,641	62,891	59,900	60,677
FUND EXPENDITURES		72,413	89,141	65,213	60,677

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

FUND 103
 RECREATION

Title	Temp Pay 511100	PARS Retirement 512210	Total Employee
<u>Temporary Personnel</u>			
103-179 Volleyball Sports Coord	2,176	28	2,284
103-180 Softball Sports Coord	2,448	32	2,570
103-183 Basketball Rec Leader	7,056	92	7,407
GRAND TOTAL:	11,680	152	12,261

Temporary personnel do not receive special pay or health insurance.

City of Dixon Budget FY2014
FUND 190 - DEVELOPMENT AGREEMENTS

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-433350-0000	Planning Agreements	5,000	26,980	-	-
000-461600-0000	Interest Earned	(13)	223	-	-
000-433300-2537	NE Q-CFD	-	1,257	-	-
000-470100-0000	Unrealized Gain GASB 31	388	(104)	-	-
		5,374	28,355	-	-
132-529610-2512	Legal Fees Reimb./Valley Glen	-	22,770	-	-
132-529610-2527	Legal Fees Reimb./Brookfield	5,019	30	-	-
132-529610-2537	Legal Fees Reimb - NE Quad CFD	-	3,360	-	-
135-522400-0000	Consultants - Professional Svc	-	6,474	-	-
135-529600-0000	Legal Services	-	8,947	-	-
		5,019	41,581	-	-
FUND REVENUE		5,374	28,355	-	-
FUND EXPENDITURES		5,019	41,581	-	-

FUND 191 - MORNING VIEW REIMBURSEMENT AGREEMENT

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-433300-0000	Reimbursements	-	-	-	100,000
100-560750-0000	Project Admin - Direct	-	-	-	100,000
FUND REVENUE		-	-	-	100,000
FUND EXPENDITURES		-	-	-	100,000

City of Dixon Budget FY2014

FUND 820 - EQUIPMENT REPLACEMENT

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-460600-0000	Emergency Cost Recovery	-	-	42,395	-
-000-461600-0000	Interest Earned	(938)	7,388	5,800	1,000
-000-470100-0000	Unrealized Gain GASB 31	10,228	(1,740)	-	-
-000-491100-0000	Transfer from Sewer O & M	50,000	50,000	-	-
		59,291	55,649	48,195	1,000
<hr/>					
-820-590100-0000	Transfer to General Fund	47,327	173,000	645,700	56,200
-820-591307-0000	Transfer to Sewer Eqpt Replace	-	-	166,735	-
-820-592100-0000	Transfer to PW Capital Project	-	121,000	-	-
		47,327	294,000	812,435	56,200
<hr/>					
	FUND REVENUE	59,291	55,649	48,195	1,000
	FUND EXPENDITURES	47,327	294,000	812,435	56,200

FUND 830 - BUILDING RESERVE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-461600-0000	Interest Earned	(250)	473	-	350
-000-461800-0000	Miscellaneous Income	-	-	147,955	-
-000-470100-0000	Unrealized Gain GASB 31	1,536	(593)	-	-
-000-490100-0000	Transfer from General Fund	-	-	-	30,000
		1,287	(121)	147,955	30,350
<hr/>					
-830-560200-0000	Contingency	3,605	-	-	-
-830-590100-0000	To General Fund	60,000	188,683	-	75,000
		63,605	188,683	-	75,000
<hr/>					
	FUND REVENUE	1,287	(121)	147,955	30,350
	FUND EXPENDITURES	63,605	188,683	-	75,000

City of Dixon Budget FY2014

FUND 831 - INFRASTRUCTURE RESERVE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-461600-0000	Interest Earned	-	136	-	175
000-470100-0000	Unrealized Gain on Investments	-	96	-	-
000-490100-0000	Transfer from General Fund	-	50,000	50,000	50,000
		-	50,232	50,000	50,175
100-590100-0000	To General Fund	-	-	53	-
		-	-	53	-
FUND REVENUE		-	50,232	50,000	50,175
FUND EXPENDITURES		-	-	53	-

FUND 840 - PERS STABILIZATION RESERVE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-490100-0000	Transfer from General Fund	-	-	-	64,518
FUND REVENUE		-	-	-	64,518
FUND EXPENDITURES		-	-	-	-

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



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 – 2013 – Department Accomplishments

- Received feedback via a letter from the California Regional Water Quality Control Board (CRWQCB) on the previously submitted the Cease and Desist Order (CDO) required Salinity Source Control Effectiveness Report and companion Groundwater Quality Report. This feedback was subsequent to multiple meetings with CRWQCB staff
- Submitted CRWQCB required regular monthly Wastewater Treatment Facility Monthly Monitoring Reports to the CRWQCB
- Submitted CDO required regular quarterly CDO Reports to the CRWQCB
- Received direction from City Council to pursue SRF Loan Planning and Construction financing for future improvements at the Wastewater Treatment Plant
- Continued implementation of the City's Sewer System Management Plan, required by the State Water Resources Control Board

Budget Year – 2014 – 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, if necessary, 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 City Engineer/Public Works 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 adopted budget contains funds for 5.75 permanent full-time equivalent staff, vehicle maintenance, administrative expenses, operating supplies, and insurance. Transit operations are funded through the City's allocation of Transit Development Act (TDA) funds, Federal Transit Administration (FTA) Section 5311 grants, and State Transit Administration (STA) funds.

Current Year – 2013 – Department Accomplishments

- Ridership during July to December period increased 2% compared to the prior year for regular weekday service. Saturday service increased 37% reversing a decline experienced the previous year. Intercity para-transit trips decreased 94% but rebounded in early 2013. The Intercity Taxi Scrip service is providing many trips previously served by Read-Ride
- Conducted two discussions with the Transportation Advisory Commission regarding transit funding and service issues
- Replaced radio system to comply with FCC narrow banding requirements

Budget Year – 2014 – Department Plan/Goals

- Continue to monitor funding trends and utilize the services of low-cost consultants provided by the Solano Transportation Authority to review financial and operations issues
- Conduct at least one additional discussion with the Transportation Advisory Commission each year to review funding and service issues
- Coordinate with other Solano transit operators to improve paratransit services countywide including consolidation of ADA screening process in order to provide a uniform process countywide and expansion of the intercity taxi scrip program
- Install fare boxes on all Read-Ride busses

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CITY OF DIXON

BUDGET OVERVIEW ENTERPRISE FUNDS

FUND	SEWER O&M	SEWER EQUIPMENT REPLACEMENT	SEWER DEBT SERVICE	SEWER CAPITAL
	305	307	308	310
FY 2013				
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES				
BEGINNING FUND BALANCE July-2012	1,363,089	-	11,521	1,675,134
ESTIMATED				
REVENUE	2,251,533	216,735	-	423,301
TRANSFERS	37,700	-	170,000	-
REVENUE & TRANSFERS	2,289,233	216,735	170,000	423,301
EXPENDITURES	2,540,412	37,700	173,001	181,000
ESTIMATED ENDING FUND BALANCE	1,111,909	179,035	8,520	1,917,435
FY 2014				
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE July-2013	1,111,909	179,035	8,520	1,917,435
ADOPTED				
REVENUE				
REVENUES	2,214,035	-	-	1,347,600
INTEREST EARNINGS	3,300	-	-	7,500
TRANSFERS	62,500	50,000	174,000	-
REVENUE AND TRANSFERS	2,279,835	50,000	174,000	1,355,100
AVAILABLE RESOURCES	3,391,744	229,035	182,520	3,272,535
APPROPRIATIONS	2,202,700	62,500	171,504	240,250
ESTIMATED ENDING FUND BALANCE	1,189,044	166,535	11,016	3,032,285
ESTIMATED BEGINNING FUND BALANCE July-2014	1,189,044	166,535	11,016	3,032,285

CITY OF DIXON

BUDGET OVERVIEW ENTERPRISE FUNDS

FUND	SEWER REHAB	SEWER MIXED	TRANSIT	Total
	315	316	350	
FY 2013 SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES				
BEGINNING FUND BALANCE July-2012	340,845	-	37,769	3,428,358
ESTIMATED				
REVENUE	1,665	240	627,638	3,521,112
TRANSFERS	665,000	275,000	-	1,147,700
REVENUE & TRANSFERS	666,665	275,240	627,638	4,668,812
EXPENDITURES	644,000	296,000	653,900	4,526,013
ESTIMATED ENDING FUND BALANCE	363,510	(20,760)	11,507	3,571,157
FY 2014 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE July-2013	363,510	(20,760)	11,507	3,571,157
ADOPTED				
REVENUE				
REVENUES	-	-	642,663	4,204,298
INTEREST EARNINGS	-	200	-	11,000
TRANSFERS	281,500	271,000	-	839,000
REVENUE AND TRANSFERS	281,500	271,200	642,663	5,054,298
AVAILABLE RESOURCES	645,010	250,440	654,170	8,625,455
APPROPRIATIONS	281,500	271,000	642,663	3,872,117
ESTIMATED ENDING FUND BALANCE	363,510	(20,560)	11,507	4,753,338
ESTIMATED BEGINNING FUND BALANCE July-2014	363,510	(20,560)	11,507	4,753,338

City of Dixon Budget FY2014

FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
.000-435100-0000	Sewer Fees - Apartments	157,133	158,642	157,820	159,130
.000-435200-0000	Sewer Fees - Churches/Convales	51,665	52,237	51,570	56,440
.000-435300-0000	Sewer Fees - Comm'l/Industrial	415,830	385,628	385,000	385,660
.000-435400-0000	Sewer Fees - Motels	16,430	14,911	15,020	14,790
.000-435500-0000	Sewer Fees - Multi-Family	96,937	98,349	98,770	97,520
.000-435600-0000	Sewer Fees - Res SFD	1,427,744	1,361,456	1,418,000	1,421,200
.000-435700-0000	Sewer Fees - Schools/Fairgrnd	32,456	31,661	32,500	31,920
.000-461000-0000	Grant Revenue	-	-	43,563	-
.000-461600-0000	Interest Earned	1,004	5,968	4,630	3,300
.000-461800-0000	Miscellaneous Income	1,338	50	50	-
.000-462200-0000	Penalties & Interest	52,133	45,514	53,000	47,375
.000-470100-0000	Unrealized Gain GASB 31	4,088	156	-	-
.000-491307-0000	Tsfr fr Sewer Equip Repl (307)	-	-	37,700	62,500
		2,256,758	2,154,571	2,297,623	2,279,835
Wastewater - Treatment					
.300-511000-0000	Salaries/Wages	423,492	457,141	408,678	254,222
.300-511200-0000	Overtime	26,770	23,365	20,000	14,000
.300-511300-0000	Standby	21,340	22,200	20,800	10,400
.300-512100-0000	Medicare	5,920	6,084	7,043	4,433
.300-512200-0000	Retirement	83,911	98,276	81,060	43,176
.300-512300-0000	Disability Insurance	1,989	1,658	2,138	1,196
.300-512400-0000	Health Insurance	106,956	96,698	77,880	53,803
.300-512600-0000	Worker's Comp Insurance	21,250	21,693	48,322	23,289
.300-520300-0000	Administrative Costs - PW	12,850	19,902	20,000	18,000
.300-520400-0000	Advertising/Publications	1,245	980	750	750
.300-520810-0000	Bad Debt/Write Off	15,095	18,959	20,000	20,000
.300-521000-0000	Site Maintenance	1,801	3,000	2,480	2,450
.300-521400-0000	Chemicals	11,964	10,214	6,316	6,000
.300-521800-0000	Communications	6,097	5,217	6,708	5,900
.300-522400-0000	Consultants - Professional	11,798	48,791	35,000	25,000
.300-522600-0000	Contract Serv/Non Professional	63,214	56,241	55,000	55,000
.300-524000-0000	DMV Physicals & Exams	195	280	675	900
.300-524200-0000	Dues/Subscriptions	1,038	992	1,155	750
.300-525800-0000	Equip Rental	3,946	4,162	4,300	6,000
.300-526000-0000	Equip Repairs/Maint	25,658	26,796	34,533	20,000
.300-529600-0000	Legal Expense	9,160	3,154	9,000	7,500
.300-530100-0000	Maintenance - Sewer Line	27,169	61,921	11,778	-
.300-531000-0000	Mileage Reimbursement	53	37	100	100
.300-531400-0000	Office Equip Maint	-	10	200	200
.300-531600-0000	Office Expense	31,356	15,753	29,500	25,000
.300-531650-0000	Office/Software Maintenance	4,031	-	3,000	3,000
.300-531900-0000	Permits/Licenses/Fees	13,141	15,422	20,000	18,000
.300-535500-0000	Small Tools	827	899	1,000	1,000
.300-535600-0000	Special Supplies	25,240	25,279	27,146	23,000
.300-535750-0000	Training	5,103	6,806	6,000	4,500
.300-535900-0000	Uniforms	3,809	3,596	2,500	2,500
.300-536000-0000	Utilities	70,611	56,791	53,000	50,000
.300-537500-0000	Vehicle Fuel	21,618	26,365	24,000	14,000

City of Dixon Budget FY2014

FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
.300-538000-0000	Vehicle Maintenance	7,457	7,469	5,568	5,000
.300-550700-0000	Depreciation	124,991	130,570	-	-
.300-550720-0000	Disposition of Assets	-	1,856	-	-
.300-560400-0000	Capital Outlay	6,218	5,044	206,263	45,500
.300-590100-0000	To General Fund	170,000	200,000	275,040	270,846
.300-590900-0000	To DPFA Sewer (308)	-	347,160	170,000	174,000
.300-591200-0000	To Sewer Improvements	-	60,000	665,000	-
.300-591300-0000	To Sewer Rehab Projs (315)	490,000	-	-	281,500
.300-591316-0000	Trfr to Sewer Mixed (316)	65,608	112,633	219,000	155,750
.300-592600-0000	Transfer to Successor Agency (RDA)	25,000	25,000	25,000	25,000
.300-597300-0000	Transfer to Equip Replacement	50,000	50,000	-	-
.300-597307-0000	To Sewer Equip Repl (307)	-	-	50,000	50,000
		1,997,920	2,078,414	2,655,933	1,721,665

Wastewater - Collections

.301-511000-0000	Salaries/Wages	-	-	-	217,988
.301-511200-0000	Overtime	-	-	8,335	7,000
.301-511300-0000	Standby	-	-	-	5,200
.301-512100-0000	Medicare	-	-	-	3,588
.301-512200-0000	Retirement	-	-	-	35,115
.301-512300-0000	Disability Insurance	-	-	-	1,033
.301-512400-0000	Health Insurance	-	-	-	43,406
.301-512600-0000	Worker's Comp Insurance	-	-	-	10,455
.301-520400-0000	Advertising/Publications	-	-	750	750
.301-521400-0000	Chemicals	-	-	3,684	4,000
.301-521800-0000	Communications	-	-	692	1,300
.301-524000-0000	DMV Physicals & Exams	-	-	225	450
.301-524200-0000	Dues/Subscriptions	-	-	45	400
.301-526000-0000	Equip Repairs/Maint	-	-	467	10,000
.301-529600-0000	Legal Expense	-	-	1,000	1,000
.301-530100-0000	Maintenance - Sewer Line	-	-	58,222	90,000
.301-531600-0000	Office Expense	-	-	500	500
.301-531900-0000	Permits/Licenses/Fees	-	-	-	350
.301-535500-0000	Small Tools	-	-	200	200
.301-535600-0000	Special Supplies	-	-	5,354	14,600
.301-535750-0000	Training	-	-	-	1,200
.301-535900-0000	Uniforms	-	-	1,000	1,000
.301-537500-0000	Vehicle Fuel	-	-	-	12,000
.301-538000-0000	Vehicle Maintenance	-	-	1,932	2,500
.301-560400-0000	Capital Outlay	-	-	-	17,000
		-	-	82,406	481,035

FUND REVENUE	2,256,758	2,154,571	2,297,623	2,279,835
FUND EXPENDITURES	1,997,920	2,078,414	2,738,339	2,202,700

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

FUND 305
 WASTEWATER O&M
 Division 300 - Treatment

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Total Employee
PERMANENT EMPLOYEES:					
Wastewater Operator II	1.00	59,124	9,943	14,592	90,878
Sr. WW Systems Operator	1.00	67,367	11,329	14,592	101,215
Wastewater Operator I	1.00	58,527	9,843	14,592	89,660
Wastewater Operator I	1.00	56,360	9,478	7,296	79,694
City Engineer/Public Works Director	0.10	11,844	2,584	1,459	16,401
Subtotal:	4.10	253,222	43,176	52,531	377,848
<i>Other special pays:</i>					
Subtotal:		25,400	-	1,272	26,672
GRAND TOTAL:		278,622	43,176	53,803	404,519

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

FUND 305
 WASTEWATER O&M
 Division 301 - Collections

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Total Employee
PERMANENT EMPLOYEES:					
WW Maintenance Worker II	0.75	40,903	6,879	10,944	63,633
Associate Civil Engineer	0.125	10,303	1,733	912	13,384
Maintenance Worker I	0.25	11,010	1,852	3,648	17,845
Street Maintenance Supervisor	0.25	17,490	2,941	3,648	26,070
Associate Civil Engineer	0.50	48,553	8,165	7,296	66,091
Sr. Maintenance Worker	0.25	12,486	2,100	3,648	19,767
City Engineer/Public Works Director	0.10	11,844	2,584	1,459	16,401
Associate Civil Engineer	0.125	12,489	2,100	1,824	16,937
Engineering Tech III	0.60	40,211	6,762	8,755	57,487
Subtotal:	2.95	205,288	35,115	42,134	297,614
<i>Other special pays:</i>					
Subtotal:		12,700	-	1,272	13,972
GRAND TOTAL:		217,988	35,115	43,406	311,585

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

Fund #: 305
 Fund Name: Wastewater O&M

(N)ew or R)eplacemen	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
N	E	Confined space equipment, including winch, hitch mounted assembly, harnesses, blower system, gas monitors and other miscellaneous equipment for use at the WWTF-safety issue	\$ 13,500	1	\$ 13,500
R	V	Heavy Duty truck to replace 2003 GMC 1500	32,000	1	32,000
R	E	Flyght sewer pump - for replacement of one of the pumps at the Pitt School Road sewer lift station	5,000	1	5,000
N	E	Truck mounted flip-up message board	12,000	1	12,000
				Total	\$ 62,500

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

City of Dixon Budget FY2014

FUND 307 - WASTEWATER EQUIPMENT REPLACEMENT

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-491305-0000	Transfer from Sewer O&M	-	-	50,000	50,000
000-491820-0000	Transfer from Eqpt Replacement	-	-	166,735	-
		-	-	216,735	50,000
000-591305-0000	Tsfr to Sewer O&M	-	-	37,700	62,500
		-	-	37,700	62,500
FUND REVENUE		-	-	216,735	50,000
FUND EXPENDITURES		-	-	37,700	62,500

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

FUND 308 - SEWER DEBT SERVICE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-461600-0000	Interest Earned	-	533	200	-
000-470100-0000	Unrealized Gain GASB 31	-	(675)	-	-
000-491100-0000	Transfer from Sewer O & M	-	347,160	170,000	174,000
		-	347,018	170,200	174,000
300-523200-0000	Contract Svcs - Audit	-	200	200	200
300-527000-0000	Fiscal Agent Expense	-	1,100	1,200	-
300-550100-0000	Amortization	3,170	34,935	-	-
300-550300-0000	Bond Interest	90,463	67,970	40,001	35,904
300-550400-0000	Bond Redemption	-	-	132,800	135,400
		93,633	104,206	174,201	171,504
FUND REVENUE		-	347,018	170,200	174,000
FUND EXPENDITURES		93,633	104,206	174,201	171,504

City of Dixon Budget FY2014

FUND 310 - WASTEWATER CAPITAL

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-425600-0000	Development Fees - Sewer	-	436,312	-	1,347,600
-000-461600-0000	Interest Earned	(983)	9,164	-	7,500
-000-470100-0000	Unrealized Gain GASB 31	11,416	(581)	-	-
-000-491300-0000	From Sewer Cap Rehab	141,359	155,911	-	-
-000-491316-0000	Trfr from Sewer Mixed (316)	77,910	110,229	-	-
		229,703	711,035	-	1,355,100
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-100-550700-0000	Depreciation	1,367,946	1,367,946	-	-
-100-591316-0000	Trfr to Sewer Mixed (316)	7,862	18,459	56,000	115,250
-105-550750-0000	Interfund Interest	7,429	5,232	125,000	125,000
		1,383,237	1,391,636	181,000	240,250
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	FUND REVENUE	229,703	711,035	-	1,355,100
	FUND EXPENDITURES	1,383,237	1,391,636	181,000	240,250

Projects in this fund:

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

City of Dixon Budget FY2014

FUND 315 - WASTEWATER REHAB PROJECTS

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-461600-0000	Interest Earned	336	2,351	-	-
000-470100-0000	Unrealized Gain GASB 31	3,786	(1,248)	-	-
000-491100-0000	Transfer from Sewer O & M	490,000	60,000	665,000	281,500
		494,122	61,103	665,000	281,500
100-591100-0000	To Sewer O & M	141,359	155,911	-	-
102-520400-0000	Advertising/Legal Notices	-	-	-	500
102-529600-0000	Legal Services	-	-	-	500
102-560150-0000	Construction	-	-	-	100,000
102-560250-0000	Designs/Plans/Specs	-	-	-	10,000
102-560750-0000	Project Admin - Direct	-	-	-	15,000
108-560250-0000	Design/Plans/Specs	-	-	165,000	-
108-560750-0000	Project Admin - Direct	-	-	13,000	-
109-560250-0000	Designs/Plans/Specs	-	-	5,000	-
110-560250-0000	Designs/Plans/Specs	-	-	96,000	-
110-560750-0000	Project Admin - Direct	-	-	5,000	3,000
119-520400-0000	Advertising/Legal Notices	-	-	-	500
119-529600-0000	Legal Services	-	-	-	500
119-560150-0000	Construction	-	-	-	120,000
119-560250-0000	Designs/Plans/Specs	-	-	-	10,000
119-560750-0000	Project Admin - Direct	-	-	-	20,000
123-520400-0000	Advertising/Legal Notices	-	562	-	-
123-560650-0000	Misc Expenses	194,150	192,000	105,000	-
123-560750-0000	Project Admin - Direct	21,797	16,762	5,000	1,500
125-560650-0000	Misc Expenses	-	-	200,000	-
125-560750-0000	Project Admin - Direct	2,401	260	50,000	-
		359,707	365,495	644,000	281,500
	FUND REVENUE	494,122	61,103	665,000	281,500
	FUND EXPENDITURES	359,707	365,495	644,000	281,500

Projects in this fund:

315-100 Administration	315-114 WW Groundwater
315-102 Sewer Manhole Rehabilitation	315-119 Sewer Main Rehabilitation
315-108 Sewer Fac Planning	315-123 Salt Reduction
315-109 27" Sewer Trunk Line	315-125 SRF Study/Application
315-110 First St. Main/Lateral Rehab	

Note: Wastewater staff presented a report to Council in on June 11th, 2013 to move projects between Funds 315 & 316 to more accurately reflect the Reed Study, see Resolution # 13-067

City of Dixon Budget FY2014
FUND 316 - WASTEWATER CAPITAL MIXED

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
.000-461600-0000	Interest Earned	719	259	200	200
.000-470100-0000	Unrealized Gain GASB 31	379	(204)	-	-
.000-491100-0000	Transfer from Sewer O&M (305)	65,608	112,633	219,000	155,750
.000-491200-0000	Transfer from Sewer CIP (310)	7,862	18,459	56,000	115,250
.000-491300-0000	Tfr From Sewer Rehab (315)	-	-	-	-
		74,568	131,146	275,200	271,200
.100-591100-0000	To Sewer O&M (305)	77,910	110,229	-	-
.115-522400-0000	Consultants	10,085	7,490	-	-
.115-560250-0000	Design/Plans/Specs	-	-	22,000	-
.115-560750-0000	Project Admin - Direct	-	-	2,000	1,000
.124-560750-0000	Project Admin - Direct	-	-	150,000	120,000
.126-560250-0000	Design/Plans/Specs	-	-	100,000	130,000
.126-560750-0000	Project Admin - Direct	-	-	22,000	20,000
		87,995	117,719	296,000	271,000
	FUND REVENUE	74,568	131,146	275,200	271,200
	FUND EXPENDITURES	87,995	117,719	296,000	271,000

Projects in this fund:

- 316-100 Administration
- 316-115 Quarterly Groundwater Monitoring
- 316-124 SSMP (Sewer System Management Plan)
- 316-126 Cease & Desist Order Requirements

Note: Wastewater staff presented a report to Council in on June 11th, 2013 to move projects between Funds 315 & 316 to more accurately reflect the Reed Study, see Resolution # 13-067

City of Dixon Budget FY2014

FUND 350 - TRANSIT

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-436800-0000	Transit - Passenger Fares	78,869	88,702	80,000	90,000
-000-414200-0000	STA - (Saturday Service)	23,270	10,000	5,600	4,000
-000-414250-0000	STA Funds - Operating	198,172	222,000	-	-
-000-414300-0000	TDA - Operating	290,740	300,115	500,000	418,663
-000-414600-0000	Transit Grant - FTA 5311 (Op)	20,239	60,000	32,000	130,000
-000-414650-0000	Transit Grant - FTA 5311 (Cap)	283,709	-	-	-
-000-461600-0000	Interest Earned	(206)	376	-	-
-000-461500-0000	Insurance Settlement	1,301	592	-	-
-000-461800-0000	Miscellaneous Income	-	6,570	-	-
-000-470100-0000	Unrealized Gain GASB 31	304	295	-	-
		896,398	688,650	617,600	642,663
-300-511000-0000	Salaries/Wages	257,216	217,185	219,179	214,870
-300-511100-0000	Salaries/Wages PT	13,281	22,013	32,774	31,360
-300-511200-0000	Overtime	101	11,441	-	-
-300-511900-0000	Separation Pay	2,177	19,124	-	-
-300-512100-0000	Medi-Care	5,171	4,654	4,997	4,681
-300-512200-0000	Retirement	39,227	105,127	43,699	36,162
-300-512210-0000	Retirement - PARS	148	277	426	-
-300-512220-0000	PARS 403b Suppl. Retire Plan	-	15,650	15,650	15,586
-300-512300-0000	Disability Insurance	1,263	1,129	1,194	1,055
-300-512400-0000	Health Insurance	85,242	99,495	112,094	76,733
-300-512500-0000	Unemployment Insurance	2,696	3,099	-	-
-300-512600-0000	Worker's Comp Insurance	21,509	19,055	41,708	28,561
-300-520200-0000	Admin Costs - Gen'l	-	4,001	-	-
-300-520400-0000	Advertising/Legal Notices/Pubs	(89)	443	500	500
-300-521000-0000	Bldg/Site Maintenance	1,324	1,792	1,200	1,200
-300-521800-0000	Communications	6,509	6,022	6,000	6,000
-300-522400-0000	Consultants - Professional	16,759	9,163	-	5,000
-300-522600-0000	Contract Servs - Alarm	480	440	480	480
-300-522610-0000	Contr Servs - Recnet	61	-	-	-
-300-523200-0000	Contract Servs - Audit	2,000	2,000	2,000	2,000
-300-523400-0000	Contract Servs-Temp	-	-	500	-
-300-524000-0000	DMV Physicals & Exams	520	692	-	500
-300-527800-0000	Insurance - Liability	6,473	8,041	12,238	12,300
-300-528400-0000	Insurance - Vehicles	521	695	1,539	1,550
-300-529600-0000	Legal Fees	1,775	-	1,000	400
-300-530000-0000	Maintenance	2,000	-	-	-
-300-531000-0000	Mileage Reimbursement	219	183	200	100
-300-531600-0000	Office Supplies	1,143	1,040	2,000	2,000
-300-532400-0000	Physical/Psych Exams	107	55	200	-
-300-534500-0000	Administrative Fees	290	466	200	250
-300-535600-0000	Special Supplies	184	1,052	1,600	1,600
-300-535750-0000	Training	132	3,143	1,500	1,500
-300-536000-0000	Utilities	2,368	4,283	2,500	2,500
-300-537500-0000	Vehicle Fuel	44,864	53,353	53,000	53,000
-300-538000-0000	Vehicle Maintenance	50,703	29,653	48,000	48,000
-300-538500-0000	Vehicle Parts	27	-	-	-
-300-560750-0000	Project Admin - Direct	-	-	10,000	26,566
-300-550700-0000	Depreciation	57,963	93,199	-	-
-300-560400-0000	Capital Outlay	-	3,455	24,952	-
-300-590100-0000	To General Fund	54,583	54,583	73,146	68,208
		678,946	796,001	714,476	642,663
	FUND REVENUE	896,398	688,650	617,600	642,663
	FUND EXPENDITURES	678,946	796,001	714,476	642,663

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2013-14

FUND 350
 TRANSIT

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Total Employee
PERMANENT EMPLOYEES:						
Transit Coordinator	1.00	48,642	-	8,180	14,592	78,450
Sr. Transit Driver	1.00	39,419	-	6,629	14,592	66,150
Transit Driver/Dispatcher	1.00	34,819	-	5,856	14,592	60,279
Transit Driver/Dispatcher	1.00	33,480	-	5,630	14,592	58,695
Transit Driver/Dispatcher	1.00	33,480	-	5,630	7,296	51,294
Transit Driver/Dispatcher	0.75	22,770	-	3,829	10,944	40,991
Subtotal:	5.75	212,610	-	35,755	76,608	355,860
Temporary Personnel						
Transit Driver/Dispatcher		-	9,365	122	-	9,831
Transit Driver/Dispatcher		-	21,995	286	-	25,314
Subtotal:	-	-	31,360	408	-	35,145
Other special pays:						
Subtotal:	-	2,260	-	15,586	125	18,004
GRAND TOTAL:	5.75	214,870	31,360	51,748	76,733	409,008



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 accounts for grants awarded for the Heritage Commons and Valley Glen projects.

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. This includes a part-time Police Sergeant, as well as operational supplies such as tactical vests, firing range equipment, digital cameras, and capital purchases such as replacement MDC's.

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.

CITY OF DIXON

BUDGET OVERVIEW GRANT FUNDS

FUND	HOME FTHB	CA USED	POLICE	CDBG	Total
	LOAN PROGRAM 525	OIL 550	GRANT 560	570	
FY 2013					
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES					
BEGINNING FUND BALANCE July-2012	(22,809)	3,288	228,494	130,538	208,973
ESTIMATED					
REVENUE	2,563,341	5,325	100,200	78,830	2,668,866
TRANSFERS	-	-	-	-	-
REVENUE & TRANSFERS	2,563,341	5,325	100,200	78,830	2,668,866
EXPENDITURES	2,535,468	5,325	106,931	11,954	2,647,724
ESTIMATED ENDING FUND BALANCE	5,064	3,288	221,763	197,414	230,115

FY 2014					
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE July-2013	5,064	3,288	221,763	197,414	230,115
ADOPTED					
REVENUE					
REVENUES	3,539,177	5,000	100,000	79,183	3,644,177
INTEREST EARNINGS	3,096,700	-	-	600	3,096,700
TRANSFERS	-	-	-	-	-
REVENUE AND TRANSFERS	6,635,877	5,000	100,000	79,783	6,740,877
AVAILABLE RESOURCES	6,640,941	8,288	321,763	277,197	6,970,992
APPROPRIATIONS	6,640,635	5,000	197,515	47,500	6,843,150
ESTIMATED ENDING FUND BALANCE	306	3,288	124,248	229,697	127,842
ESTIMATED BEGINNING FUND BALANCE July-2014	306	3,288	124,248	229,697	127,842

City of Dixon Budget FY2014

FUND 525 - HOME LOAN PROGRAM

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-460705-0000	Loan Proceeds	36,484	2,500	11,890	1,500
-000-460950-1300	Grant - Fed - Heritage Commons	-	23,985	6,055,000	3,537,677
-000-460950-1301	Grant - Fed - Valley Glen	-	-	3,100,000	3,096,700
-000-461600-0000	Interest Earned	11,146	161	-	-
-000-470100-0000	Unrealized Gain on Investments	384	(248)	-	-
		48,014	26,398	9,166,890	6,635,877
First Time Home Buyer (FTHB) - 0000					
-525-520100-0000	Administration	4,189	902	-	1,000
-525-522400-0000	Contractual Services	32	-	-	-
-525-529600-0000	Legal Services	-	6,897	-	-
-525-529800-0000	Loans HOME	-	30,000	-	-
-525-529810-0000	Loans - Reuse Funded	-	55,000	-	14,000
		4,221	92,799	-	15,000
Heritage Commons - 1300					
-525-520100-1300	Administration - Heritage Comm	-	39,897	38,000	12,966
-525-522400-1300	Contract Svcs - Heritage Comm.	-	-	22,000	15,500
-525-529600-1300	Legal Svcs - Heritage Comm.	-	-	5,000	5,000
-525-529800-1300	Loan - Heritage Commons	-	-	6,000,000	3,495,469
-525-560250-1300	Design/Plans/Specs	-	-	12,500	-
-525-560350-1300	Environmental Review	-	-	7,500	-
-525-560500-1300	Inspection/Supervision/Testing	-	-	15,000	-
		-	39,897	6,100,000	3,528,935
Valley Glen - 1301					
-525-520100-1301	Administration - Valley Glen	-	-	100,000	96,700
-525-529800-1301	Loan - Valley Glen	-	-	3,000,000	3,000,000
		-	-	3,100,000	3,096,700
FUND REVENUE		48,014	26,398	9,166,890	6,635,877
FUND EXPENDITURES		4,221	132,696	9,200,000	6,640,635

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

City of Dixon Budget FY2014

FUND 550 - USED OIL GRANT

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-461200-0000	Grant - Used Oil Recycle	5,000	5,406	5,000	5,000
-000-461600-0000	Interest Earned	18	14	-	-
-000-470100-0000	Unrealized Gain GASB 31	13	(3)	-	-
		5,032	5,417	5,000	5,000
<hr/>					
-500-521600-0000	Collection Facilities	852	2,289	2,500	2,500
-500-533400-0000	Public Education	5,623	3,143	2,500	2,500
		6,475	5,432	5,000	5,000
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	FUND REVENUE	5,032	5,417	5,000	5,000
	FUND EXPENDITURES	6,475	5,432	5,000	5,000

FUND 560 - POLICE GRANTS

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-460900-0000	Grant Funds - Police Other	100,000	100,000	100,000	100,000
-000-461600-0000	Interest Earned	119	1,099	-	-
-000-470100-0000	Unrealized Gain GASB 31	1,076	(95)	-	-
		101,195	101,004	100,000	100,000
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-500-511000-0000	Salaries/Wages	480	-	-	-
-500-511100-0000	Salaries/Wages PT	34,677	29,348	35,434	33,072
-500-512100-0000	Medicare	2,690	2,245	2,711	2,530
-500-512600-0000	Worker's Comp Insurance	2,127	1,855	2,264	2,113
-500-521800-0000	Communications	-	7,907	8,000	8,000
-500-522400-0000	Consultants - Professional	-	-	3,000	-
-500-526800-0000	Firing Range Supplies	-	-	5,000	12,000
-500-529400-0000	Lease Agreement	-	-	5,000	10,000
-500-535600-0000	Special Supplies	2,567	3,728	7,000	30,800
-500-535750-0000	Training	-	-	3,000	20,000
-500-535900-0000	Uniforms	2,447	4,608	5,000	9,000
-500-560400-0000	Capital Outlay	1,915	34,833	51,842	70,000
		46,901	84,524	128,251	197,515
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	FUND REVENUE	101,195	101,004	100,000	100,000
	FUND EXPENDITURES	46,901	84,524	128,251	197,515

City of Dixon Budget FY2014
FUND 560 - POLICE GRANTS

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-460900-0000	Grant Funds - Police Other	100,000	100,000	100,000	100,000
000-461600-0000	Interest Earned	119	1,099	-	-
000-470100-0000	Unrealized Gain GASB 31	1,076	(95)	-	-
		101,195	101,004	100,000	100,000
500-511000-0000	Salaries/Wages	480	-	-	-
500-511100-0000	Salaries/Wages PT	34,677	29,348	35,434	33,072
500-512100-0000	Medicare	2,690	2,245	2,711	2,530
500-512600-0000	Worker's Comp Insurance	2,127	1,855	2,264	2,113
500-521800-0000	Communications	-	7,907	8,000	8,000
500-522400-0000	Consultants - Professional	-	-	3,000	-
500-526800-0000	Firing Range Supplies	-	-	5,000	12,000
500-529400-0000	Lease Agreement	-	-	5,000	10,000
500-535600-0000	Special Supplies	2,567	3,728	7,000	30,800
500-535750-0000	Training	-	-	3,000	20,000
500-535900-0000	Uniforms	2,447	4,608	5,000	9,000
500-560400-0000	Capital Outlay	1,915	34,833	51,842	70,000
		46,901	84,524	128,251	197,515
FUND REVENUE		101,195	101,004	100,000	100,000
FUND EXPENDITURES		46,901	84,524	128,251	197,515

CITY OF DIXON
 WAGES/BENEFIT WORKSHEET
 SEASONAL/TEMPORARY & NON PERMANENT PART-TIME POSITIONS (NON-CONTRACT)
 FY 2013-14 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	480	2,113	2,050	37,715

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

Fund #: 560
 Fund Name: Police Grants

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit	Quantity	Total
R	E	Mobile Data Computer (MDC) replacements	7,000	10	70,000
				Total	70,000

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

City of Dixon Budget FY2014

FUND 570 - CDBG (COMMUNITY DEVELOPMENT BLOCK GRANT)

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-460700-0040	Bud's Pub & Grill	2,257	2,375	2,350	2,451
000-460700-0052	Solano Baking Co. 96-07/98-02	5,500	7,000	6,000	6,000
000-460700-0091	Haughn&Sons Tire Service R-08	1,462	1,167	1,210	2,074
000-460700-0110	The Embroidery Shop	-	7,266	-	14,737
000-460700-0150	Glorie	4,380	4,650	4,810	5,012
000-460700-0160	Efficient Drive Trains	13,154	13,733	14,300	14,900
000-460700-0170	FF/Suisun CAC	1,445	1,459	1,470	1,487
000-460700-0180	Axenia BioCulture	18,182	20,413	21,030	21,673
000-460800-0000	Interest Earnings on Loans	15,578	21,068	11,861	11,449
000-470100-0000	Unrealized Gain GASB 31	329	27	-	-
		62,287	79,158	63,031	79,783
100-520200-0000	Admin Costs - Gen'l	-	-	6,000	5,000
100-522400-0000	Consultants - Professional	-	4,455	20,182	-
100-522500-0000	Escrow/Title Fees	-	-	1,000	-
100-523200-0000	Contract Svcs - Audit	-	1,000	1,000	1,000
100-529600-0000	Legal Expenses	-	309	1,500	1,500
100-529810-0000	Loans - Reuse	-	-	40,000	40,000
100-590100-0000	Transfer to General Fund	2,978	2,978	459	-
510-522600-0000	Contract Serv - Non Prof	1,888	120	700	-
		4,866	8,862	70,841	47,500
FUND REVENUE		62,287	79,158	63,031	79,783
FUND EXPENDITURES		4,866	8,862	70,841	47,500



Special Revenue Funds

Special Revenue Funds

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

Fund 530 Gas Tax Fund

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

This budget includes a request for a part-time temporary employee to assist City crews to perform small sidewalk and pavement dig out repairs. A transfer to Transit Capital Project fund has also been added in 2013-14 to re-pay an interfund loan. Capital projects, such as sidewalk repair and paving projects that are solely funded with gas tax funds are also included in this fund. This fund is managed by Public Works-Engineering and Finance.

Fund 540 Traffic Safety Fund

The Traffic Safety Fund accounts for revenue from motor vehicle fines and forfeitures. Appropriations are made to cover the cost of maintenance of traffic signals by a contractor, 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
FY 2013				
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES				
BEGINNING FUND BALANCE July-2012	253,924	60,452	1,172	315,547
ESTIMATED				
REVENUE	489,830	24,150	-	513,980
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	489,830	24,150	-	513,980
EXPENDITURES	543,134	44,665	-	587,799
ESTIMATED ENDING FUND BALANCE	200,620	39,937	1,172	241,728
FY 2014				
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE July-2013	200,620	39,937	1,172	241,728
ADOPTED				
REVENUE				
REVENUES	541,158	20,500	-	561,658
INTEREST EARNINGS	1,000	200	-	1,200
TRANSFERS	-	-	-	-
REVENUE AND TRANSFERS	542,158	20,700	-	562,858
AVAILABLE RESOURCES	742,778	60,637	1,172	804,586
APPROPRIATIONS	544,646	37,500	-	582,146
ESTIMATED ENDING FUND BALANCE	198,132	23,137	1,172	222,440
ESTIMATED BEGINNING FUND BALANCE July-2014	198,132	23,137	1,172	222,440

City of Dixon Budget FY2014

FUND 530 - GAS TAX

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-412000-0000	Gas Tax - Sec 2103	-	239,380	191,519	260,930
000-412100-0000	Gas Tax - Sec 2105	102,514	83,049	85,282	86,120
000-412200-0000	Gas Tax - Sec 2106	66,067	63,829	61,840	61,890
000-412300-0000	Gas tax - Sec 2107	121,030	122,842	122,391	128,218
000-412400-0000	Gas Tax - Sec 2107.5	140,530	4,000	4,000	4,000
000-461600-0000	Interest Earned	85	1,169	500	1,000
000-461800-0000	Miscellaneous Income	-	5,217	-	-
000-470100-0000	Unrealized Gain GASB 31	1,312	(119)	-	-
000-492300-0000	From Transportation CIP Fund	158,995	-	-	-
		590,533	519,369	465,532	542,158
102-560150-0000	Construction	-	8,725	9,000	9,000
102-560750-0000	Project Admin - Direct	346	584	1,000	1,000
103-520400-0000	Publications	-	-	350	350
103-529600-0000	Legal Services	-	41	-	-
103-560150-0000	Construction	-	146,117	-	100,000
103-560250-0000	Design/Plans/Specs	7,062	-	600	600
103-560700-0000	Permitting/Fees	50	-	50	50
103-560750-0000	Project Admin - Direct	3,545	10,793	10,000	20,000
320-520400-0000	Publications	-	-	350	-
320-560150-0000	Construction	-	-	125,000	-
320-560250-0000	Design/Plans/Specs	-	-	600	-
320-560700-0000	Permitting/Fees	-	50	50	-
320-560750-0000	Project Admin - Direct	-	-	14,000	-
321-520400-0000	Publications	-	-	350	-
321-560700-0000	Permitting/Fees	-	-	50	-
321-560750-0000	Project Admin - Direct	-	-	10,000	-
500-511100-0000	Salaries - PT	-	-	-	8,882
500-512100-0000	Medicare	-	-	-	129
500-512210-0000	Retirement - PARS	-	-	-	115
500-512600-0000	Worker's Comp	-	-	-	1,258
500-522200-0000	Congestion Management	10,406	9,313	14,500	7,502
500-530000-0000	Maintenance	11,077	9,162	20,000	20,000

City of Dixon Budget FY2014

FUND 530 - GAS TAX

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
500-560150-0000	Construction	-	-	-	30,000
500-590451-0000	To Core Area Drainage 451	-	-	20,000	-
500-590100-0000	To General Fund	317,485	317,485	317,485	271,079
500-592300-0000	To Transportation Cap Proj	160,000	-	-	74,681
		509,971	502,270	543,385	544,646
FUND REVENUE		590,533	519,369	465,532	542,158
FUND EXPENDITURES		509,971	502,270	543,385	544,646

Projects in this fund:

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

Form PR-1

CITY OF DIXON
WAGES/BENEFIT WORKSHEET
SEASONAL/TEMPORARY & NON PERMANENT PART-TIME POSITIONS (NON-CONTRACT)
FY 2013-14 BUDGET

Department #: 530
Fund Name: Gas Tax

Position Title	Hourly Rate	Total Hours	Wages	Medicare	Worker's Comp.	PARS	TOTAL
Maintenance Worker I*	17.08	520	8,882	129	1,258	115	10,384

City of Dixon Budget FY2014

FUND 540 - TRAFFIC SAFETY

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-429500-0000	Motor Vehicle Fines	78,343	27,923	32,000	20,500
-000-461600-0000	Interest Earned	156	339	250	200
-000-470100-0000	Unrealized Gain GASB 31	257	(43)	-	-
		78,757	28,219	32,250	20,700
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-500-522600-0000	Contract Serv - Non Prof	25,116	23,694	27,000	27,000
-500-535700-0000	Traffic Control Supplies	-	3,965	10,000	10,000
-500-590100-0000	To General Fund	6,297	6,297	665	500
		31,413	33,956	37,665	37,500
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	FUND REVENUE	78,757	28,219	32,250	20,700
	FUND EXPENDITURES	31,413	33,956	37,665	37,500

FUND 561 - POLICE ASSET FORFEITURE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-461600-0000	Interest Earned	(6)	6	-	-
-000-470100-0000	Unrealized Gain GASB 31	17	(1)	-	-
		11	5	-	-
<hr/>					
-500-560400-0000	Capital Outlay	2,743	-	-	-
		2,743	-	-	-
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	FUND REVENUE	11	5	-	-
	FUND EXPENDITURES	2,743	-	-	-



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 originally budgeted in 2012-13 will be carried over to the next fiscal year. The expense will be charged through this fund and later allocated to the funds covered in the study.

New this year is a sidewalk pilot program that has been funded from a transfer of one-time General Fund revenues. This work would be focused on improvements in the downtown area to be handled internally by Public Works staff (as opposed to contract out to vendor).

Fund 404 Community Development CIP

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

Fund 410 Fire CIP

Accounts for development impact fees collected to fund fire infrastructure. The challenge over the years has been funding the debt service payments associated with the Fire Station due to the decline in impact fees. FY 2013-14 reflects anticipated revenue attributed to the Brookfield project and a transfer to the lease financing (Fund 275) for the refinanced lease revenue bonds.

Fund 420 Police CIP

Accounts for development impact fees collected for capital projects relating to police infrastructure. As with the Fire CIP fund, funding of debt service payments associated with the Police station have been a challenge due to the economic environment of declining impact fees received. FY 2013-14 reflects anticipated revenue attributed to the Brookfield project, while the expenditures reflect a transfer to the lease financing (fund 275) for the refinanced lease revenue bonds.

Fund 430 City Facilities CIP

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

Fund 440 Public Works Facilities CIP

Accounts for development impact fees collected to fund public works facilities. In FY2014, work will continue on the groundwater remediation project. This fund is managed by Public Works.

Fund 450 Storm Drainage Facilities CIP

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

Fund 451 Core Area Drainage Project Fund

This fund accounts for the funding and expenses associated with the Core Area Drainage project. The primary funding source had been a transfer from the former Redevelopment Agency of approximately \$1.2 million. Due to the California Supreme Court ruling on December 29, 2011 affirming the constitutionality of the Redevelopment Dissolution Bill, \$1.032 million had to be returned to the Successor Agency. The City Council funded Phase 1A in 2012-13 with a transfer from the General Fund and a small allocation from Gas Tax.

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. Repayment for two interfund loans has been included in the 2013-14 budget.

Fund 470 Transit Facilities CIP

Accounts for grants received to fund transit facilities and bus replacements. No projects are planned for this fiscal year. Staff time and legal services are budgeted to support the Solano Transportation Authority's administration of the West B Street Pedestrian Undercrossing Project. The City's local match for the West B Street Project was funded in part by a loan from Fund 460 to be repaid from development impact fees. A re-payment schedule has been developed, and while this fund has no available resources to make the payment, a transfer from the Gas Tax fund will cover the interfund repayment for 2013-14. This fund is managed by Public Works.

Fund 480 Recreation & Parks CIP

Accounts for development impact fees collected to fund expansion of recreation and parks facilities. The only proposed appropriations this fiscal year are for the preparation of a conceptual design and cost estimate for bocce ball courts in Hall Park as recommended by the Parks and Recreation Commission.

Fund 490 Agricultural Land Mitigation CIP

Accounts for development impact fees collected to fund greenbelts. No revenues are anticipated for FY 2014. There are no proposed appropriations. This fund is managed by Administrative Services.

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CITY OF DIXON

BUDGET OVERVIEW

CAPITAL IMPROVEMENT PROJECT FUNDS

FUND	CIP	Comm Dev	Fire	Police	City Facilities	Public Works
	400	404 ⁴	410	420	430	440
FY 2013						
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES						
BEGINNING FUND BALANCE July-2012	447,288	155,281	111,856	48,665	209,976	377,208
ESTIMATED						
REVENUE	-	100	65,285	28,251	41,853	36,866
TRANSFERS	-	-	-	-	-	-
REVENUE & TRANSFERS	-	100	65,285	28,251	41,853	36,866
EXPENDITURES	1,010	154,826	110,334	48,000	130,761	34,153
ESTIMATED ENDING FUND BALANCE	446,278	555	66,807	28,916	121,068	379,921

FY 2014

SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS

ESTIMATED BEGINNING FUND BALANCE July-2013	446,278	555	66,807	28,916	121,068	379,921
ADOPTED						
REVENUE						
REVENUES	-	-	161,700	70,400	103,000	52,800
INTEREST EARNINGS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
REVENUE AND TRANSFERS	-	-	161,700	70,400	103,000	52,800
AVAILABLE RESOURCES	446,278	555	228,507	99,316	224,068	432,721
APPROPRIATIONS	50,000	-	182,100	79,945	183,964	26,997
ESTIMATED ENDING FUND BALANCE	396,278	555	46,407	19,371	40,104	405,724

ESTIMATED BEGINNING FUND BALANCE July-2014	396,278	555	46,407	19,371	40,104	405,724
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¹Fund 450 negative fund balance due to \$1.56 million borrowed from other funds for sewer projects (\$1.28M from Fund 460)

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

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

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

CITY OF DIXON

BUDGET OVERVIEW

CAPITAL IMPROVEMENT PROJECT FUNDS

FUND	Storm Drainage 450 ¹	Core Area Drainage 451 ²	Trans- portation 460 ³	Transit 470	Recreation 480	Ag. Land Mitigation 490 ⁴	Total
FY 2013							
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES							
BEGINNING FUND BALANCE July-2012	(934,158)	161,452	3,267,014	(628,073)	415,476	63,986	3,695,971
ESTIMATED							
REVENUE	103,664	-	103,084	200	434,812	-	814,115
TRANSFERS	-	550,000	-	-	-	-	550,000
REVENUE & TRANSFERS	103,664	550,000	103,084	200	434,812	-	1,364,115
EXPENDITURES	-	711,000	1,681,693	63,810	42,104	-	2,977,691
ESTIMATED ENDING FUND BALANCE	(830,494)	452	1,688,405	(691,683)	808,184	63,986	2,082,395

FY 2014

SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS

ESTIMATED BEGINNING FUND BALANCE July-2013	(830,494)	452	1,688,405	(691,683)	808,184	63,986	2,082,395
ADOPTED							
REVENUE							
REVENUES	-	-	258,681	-	1,221,000	-	1,867,581
INTEREST EARNINGS	-	-	152,150	200	-	-	152,350
TRANSFERS	-	-	-	-	-	-	-
REVENUE AND TRANSFERS	-	-	410,831	200	1,221,000	-	2,019,931
AVAILABLE RESOURCES	(830,494)	452	2,099,235	(691,483)	2,029,184	63,986	4,102,325
APPROPRIATIONS	154,000	1,166	129,828	16,591	10,551	-	835,142
ESTIMATED ENDING FUND BALANCE	(984,493)	(714)	1,969,407	(708,074)	2,018,633	63,986	3,267,184

ESTIMATED BEGINNING FUND BALANCE July-2014	(984,493)	(714)	1,969,407	(708,074)	2,018,633	63,986	3,267,184
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¹Fund 450 negative fund balance due to \$1.56 million borrowed from other funds for sewer projects (\$1.28M from Fund 460)

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

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

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

City of Dixon Budget FY2014

FUND 400 - CAPITAL PROJECTS (UNRESTRICTED)

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-461600-0000	Interest Earned	5,275	5,438	131,500	-
000-470100-0000	Unrealized Gain-Gasb 31	1,516	(101)	-	-
		6,790	5,337	131,500	-
100-560600-0000	Master Plan Update	-	-	50,000	-
100-560750-0000	Project Admin - Direct	-	-	10,000	-
100-590100-0000	To General Fund	12,479	12,479	10	-
102-560150-0000	Construction	-	-	-	50,000
		12,479	12,479	60,010	50,000
	FUND REVENUE	6,790	5,337	131,500	-
	FUND EXPENDITURES	12,479	12,479	60,010	50,000

Projects in this fund:

- 400-100 Administration
- 400-102 Sidewalk Pilot Program

FUND 404 - COMMUNITY DEVELOPMENT CIP

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-461600-0000	Interest Earned	(1,638)	1,716	1,200	-
000-470100-0000	Unrealized Gain GASB 31	5,670	(1,697)	-	-
		4,032	18	1,200	-
100-590800-0000	Transfer to DPIC	-	335,835	154,826	-
		-	335,835	154,826	-
	FUND REVENUE	4,032	18	1,200	-
	FUND EXPENDITURES	-	335,835	154,826	-

City of Dixon Budget FY2014

FUND 410 - FIRE CAPITAL

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-425200-0000	Development Fees - Fire	1,000	110,334	64,985	161,700
-000-461600-0000	Interest Earned	-	279	-	-
-000-470100-0000	Unrealized Gain GASB 31	-	243	-	-
		1,000	110,856	64,985	161,700
-101-591275-0000	Transfer to Lease Financing	-	-	110,334	182,100
		-	-	110,334	182,100
	FUND REVENUE	1,000	110,856	64,985	161,700
	FUND EXPENDITURES	-	-	110,334	182,100

FUND 420 - POLICE CAPITAL

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-425300-0000	Development Fees - Police	437	48,001	28,250	70,400
-000-461600-0000	Interest Earned	1	121	-	-
-000-470100-0000	Unrealized Gain GASB 31	1	105	-	-
		439	48,226	28,250	70,400
-100-591275-0000	Transfer to Lease Financing	-	-	48,000	79,945
		-	-	48,000	79,945
	FUND REVENUE	439	48,226	28,250	70,400
	FUND EXPENDITURES	-	-	48,000	79,945

City of Dixon Budget FY2014

FUND 430 - CITY FACILITIES CIP

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-425100-0000	Development Fees -- Comm Fac	638	70,277	41,385	103,000
000-461600-0000	Interest Earned	(243)	1,033	600	-
000-470100-0000	Unrealized Gain GASB 31	1,362	(105)	-	-
		1,757	71,205	41,985	103,000
100-590100-0000	Transfer to General Fund	5,398	5,398	2,094	1,864
100-590275-0000	To Lease Financing Fund 275	-	-	128,667	182,100
		5,398	5,398	130,761	183,964
FUND REVENUE		1,757	71,205	41,985	103,000
FUND EXPENDITURES		5,398	5,398	130,761	183,964

Projects in this fund:

430-100 Administration

FUND 440 - PUBLIC WORKS FACILITIES CIP

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-425400-0000	Development Fees - Pub Wks	167	18,450	10,840	27,000
000-461110-0000	Grant - Federal	357,870	-	-	-
000-461200-0000	Grant Funds - UGST	157,511	10,095	10,000	25,000
000-461600-0000	Interest Earned	(2,354)	1,824	1,000	800
000-470100-0000	Unrealized Gain GASB 31	3,618	(380)	-	-
		516,811	29,989	21,840	52,800
100-529600-0000	Legal Fees	40	-	-	-
100-590100-0000	To General Fund	1,997	1,997	1,997	1,997
104-560250-0000	Design/Plans/Specs	154,751	28,844	32,156	25,000
104-560700-0000	Permitting/Fees	240	-	-	-
		157,028	30,841	34,153	26,997
FUND REVENUE		516,811	29,989	21,840	52,800
FUND EXPENDITURES		157,028	30,841	34,153	26,997

Projects in this fund:

440-100 Administration

440-104 MSC Groundwater Remediation

City of Dixon Budget FY2014

FUND 450 - STORM DRAINAGE FACILITIES CIP

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-425700-0000	Development Fees - Storm Drain	-	19,264	-	-
-000-461600-0000	Interest Earned	(933)	3,182	-	-
-000-470100-0000	Unrealized Gain GASB 31	4,487	(424)	-	-
		3,554	22,022	-	-
-100-590100-0000	To General Fund	-	-	-	1,850
-100-596451-0000	Transfer to Core Area Drainage	225,000	-	-	-
-104-550750-0000	Interfund Interest	-	-	-	152,150
		225,000	-	-	154,000
FUND REVENUE		3,554	22,022	-	-
FUND EXPENDITURES		225,000	-	-	154,000

Projects in this fund:

- 450-100 Administration
- 450-104 Pond C

FUND 451 - CORE AREA DRAINAGE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-461310-0000	Grant Funds - CDBG Design	24,569	33,082	-	-
-000-461600-0000	Interest Earned	2,365	2,960	-	-
-000-470100-0000	Unrealized Gain on Investments	3,572	(3,167)	-	-
-000-490100-0000	Transfer from General Fund	15,000	-	530,000	-
-000-492800-0000	Transfer from Gas Tax 530	-	-	20,000	-
		45,507	32,875	550,000	-
-000-529600-0000	Publications	-	-	250	-
-000-529600-0000	Legal Fees	70	4,356	500	-
-000-560150-0000	Construction	41,539	-	684,250	-
-000-560250-0000	Design/Plans/Specs	8,888	-	250	-
-000-560350-0000	Environmental Review	2,094	-	-	-
-000-560500-0000	Inspection/Supervision/Testing	-	445	-	-
-000-560550-0000	Land Acquisition/Right of Way	4,460	-	-	-
-000-560650-0000	Miscellaneous Expenses	-	3,112	-	-
-000-560750-0000	Project Admin - Direct	62,760	14,260	25,750	-
-000-590100-0000	Transfer to General Fund	-	-	-	1,166
		119,811	22,173	711,000	1,166
FUND REVENUE		45,507	32,875	550,000	-
FUND EXPENDITURES		119,811	22,173	711,000	1,166

Projects in this fund:

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

City of Dixon Budget FY2014

FUND 460 - TRANSPORTATION CIP

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-425800-0000	Development Fees - T/portation	969	92,915	23,490	64,000
000-414300-0000	TDA	1,528	34,166	-	-
000-461110-0000	Grant Funds - Street - Fed	53,361	-	106,000	120,000
000-461120-0000	Grant Funds - Street - State	(28,711)	-	-	-
000-461600-0000	Interest Earned	(892)	19,360	-	152,150
000-470100-0000	Unrealized Gain GASB 31	23,347	(4,368)	-	-
000-492800-0000	Transfer from Gas Tax	160,000	-	-	74,681
		209,602	142,073	129,490	410,831
100-522400-0000	Consultants - Professional	-	15,000	15,000	-
100-590100-0000	Transfer to General Fund	5,141	5,141	6,193	4,828
100-592350-0000	To Gas Tax Fund 530	158,995	-	-	-
102-560150-0000	Construction	-	507	-	-
206-522400-0000	Consultants - Professional	4,705	-	80,000	-
206-560600-0000	Master Plan Update	-	2,184	-	-
206-560750-0000	Project Admin - Direct	4,655	9,510	10,000	-
209-560750-0000	Project Admin - Direct	-	-	30,000	-
313-560650-0000	Misc Expenses	-	-	-	15,000
317-560150-0000	Construction	-	-	192,000	-
317-560750-0000	Project Admin - Direct	-	-	8,500	-
601-529600-0000	Legal Services	-	-	5,000	-
601-560100-0000	Appraisals	-	-	10,000	-
601-560250-0000	Design/Plans/Specs	21,981	850	300,000	-
601-560550-0000	Land Acquisition	-	-	1,000,000	-
601-560750-0000	Project Admin - Direct	22,973	25,309	25,000	20,000
701-560150-0000	Construction	-	-	-	42,000
701-560250-0000	Design/Plans/Specs	-	-	-	10,000
701-560650-0000	Miscellaneous	-	-	-	35,000
701-560750-0000	Project Admin - Direct	-	-	-	3,000
		218,449	58,501	1,681,693	129,828
	FUND REVENUE	209,602	142,073	129,490	410,831
	FUND EXPENDITURES	218,449	58,501	1,681,693	129,828

Projects in this fund:

460-100 Administration	460-317 Slurry Seal & Paving Projects
460-102 Sidewalk Program (Cost Sharing)	460-321 LED Street Light Project
460-206 Street Master Plan	460-601 Railroad Grade Separation (Parkway)
460-209 Vaughn Road Realignment	460-701 Citywide Benchmark Project
460-313 Cherry Street Improvements	

City of Dixon Budget FY2014
FUND 470 - TRANSIT FACILITIES CIP

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-461120-0000	Grant Funds - State	37,180	133,971	-	-
000-461600-0000	Interest Earned	252	889	1,500	200
000-470100-0000	Unrealized Gain GASB 31	3,071	(1,584)	-	-
		40,503	133,276	1,500	200
100-560650-0000	Miscellaneous	15,000	-	-	-
100-590100-0000	To General Fund	7,904	7,904	810	591
102-529600-0000	Legal Services	850	2,108	3,000	1,000
102-560250-0000	Design/Plans/Specs	11,619	10,190	-	-
102-560350-0000	Environmental Review	-	106,960	-	-
102-560650-0000	Miscellaneous	-	1,151,000	-	-
102-560750-0000	Project Admin - Direct	9,670	14,234	10,000	15,000
		45,043	1,292,396	13,810	16,591
	FUND REVENUE	40,503	133,276	1,500	200
	FUND EXPENDITURES	45,043	1,292,396	13,810	16,591

Projects in this fund:

- 470-100 Administration
- 470-102 Multi-modal Center; West B Undercrossing

City of Dixon Budget FY2014

FUND 480 - RECREATION AND PARKS CIP

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-425500-0000	Development Fees - Recreation	-	443,801	434,812	1,221,000
000-461600-0000	Interest Earned	(254)	1,172	500	-
000-470100-0000	Unrealized Gain GASB 31	1,788	125	-	-
		1,534	445,098	435,312	1,221,000
100-560250-0000	Design/Plans/Specs	-	-	-	10,000
100-590100-0000	To General Fund	11,955	11,955	762	551
131-529600-0000	Legal Services	-	41	-	-
131-560150-0000	Construction	2,000	363,901	41,342	-
131-560250-0000	Design/Plans/Specs	30,523	7,675	-	-
131-560750-0000	Project Admin - Direct	3,917	21,293	-	-
		48,395	404,865	42,104	10,551
	FUND REVENUE	1,534	445,098	435,312	1,221,000
	FUND EXPENDITURES	48,395	404,865	42,104	10,551

Projects in this fund:

- 480-100 Administration
- 480-131 Hall Park Phase III

FUND 490 - AG LAND MITIGATION

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-461600-0000	Interest Earned	(25)	333	-	-
000-470100-0000	Unrealized Gain GASB 31	408	(49)	-	-
		383	284	-	-
100-590100-0000	To General Fund	64	-	-	-
		64	-	-	-
	FUND REVENUE	383	284	-	-
	FUND EXPENDITURES	64	-	-	-



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 and the Special Assessment funds are managed by Public Works.

Fund 651 Valley Glen CFD – 2003-1

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

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

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

Expenditures consist of labor for maintenance of the pond provided by Public Works staff and the necessary materials. In FY 2013-14, 50 oak trees will be planted in Pond C and Lateral 2 utilizing a California Department of Forestry and Fire Protection Grant.

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.

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 budgeted in 2012-13 for converting streetlights installed by the District to LED lights and for re-grading and applying gravel in the drainage swale on North Lincoln Street will be carried over to complete in FY2014.

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

Special Assessment - Landscaping and Lighting District Fund 600

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

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

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

The Engineer's Report distributes expenses and revenue in detail for each zone. The public hearing will be held in July and the assessments will be submitted to the County Assessor to levy the assessments on the individual parcels' property tax bill. No assessments increased in FY 2013-14 except for Zone J (Valley Glen) which has an annual cost of living adjustment applied.

In FY 2012-13, a Cal Recycle Grant was utilized to install approximately 500,000 pounds of rubberized mulch along the Linear Path in the District (pedestrian/bike path between North Lincoln Street and Regency Parkway). Also, 15 pine trees were removed, as directed by Council. Another 15 trees will be removed in FY 2013-14.

CITY OF DIXON

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

FUND	L & L ZONES	VALLEY GLEN	BROOKFIELD	WEST A	N. FIRST	Total
	600	CFD 651	CFD 655	STREET ASSMT 710	STREET ASSMT 720	
FY 2013						
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES						
BEGINNING FUND BALANCE July-2012	129,115	852,587	(3,165)	588,699	2,239,795	3,807,031
ESTIMATED						
REVENUE	141,610	241,304	2,348	675,882	1,241,799	2,302,943
TRANSFERS	85,000	-	15,805	-	-	100,805
REVENUE & TRANSFERS	226,610	241,304	18,153	675,882	1,241,799	2,403,748
EXPENDITURES	216,445	67,316	4,448	456,719	1,405,198	2,150,126
ESTIMATED ENDING FUND BALANCE	139,279	1,026,575	10,540	807,862	2,076,396	4,060,653
FY 2014						
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS						
ESTIMATED BEGINNING FUND BALANCE July-2013	139,279	1,026,575	10,540	807,862	2,076,396	4,060,653
ADOPTED						
REVENUE						
REVENUES	142,580	239,654	4,056	675,000	1,736,000	2,797,290
INTEREST EARNINGS	-	1,750	-	-	-	1,750
TRANSFERS	83,309	-	7,903	-	-	91,212
REVENUE AND TRANSFERS	225,889	241,404	11,959	675,000	1,736,000	2,890,252
AVAILABLE RESOURCES	365,168	1,267,979	22,499	1,482,862	3,812,396	6,950,905
APPROPRIATIONS	266,584	82,361	11,161	437,127	1,386,819	2,184,053
ESTIMATED ENDING FUND BALANCE	98,584	1,185,617	11,338	1,045,735	2,425,577	4,766,852
ESTIMATED BEGINNING FUND BALANCE July-2014	98,584	1,185,617	11,338	1,045,735	2,425,577	4,766,852

City of Dixon Budget FY2014

FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-401900-0000	Assessments	139,798	139,812	139,810	142,580
-000-461499-0000	Grant Funds - Other	-	7,134	-	-
-000-461600-0000	Interest Earned	(455)	501	275	-
-000-461800-0000	Miscellaneous Income	-	2,669	-	-
-000-470100-0000	Unrealized Gain GASB 31	786	(26)	-	-
-000-490100-0000	Transfer from General Fund	174,586	103,209	85,901	83,309
		314,714	253,299	225,986	225,889
-600-511000-0000	Salaries/Wages	98,848	56,214	46,610	46,255
-600-511100-0000	Salaries/Wages - PT	-	-	9,146	9,146
-600-511200-0000	Overtime	-	1,729	-	-
-600-511300-0000	Standby	3,880	-	-	-
-600-511900-0000	Separation Pay	-	3,339	-	-
-600-512100-0000	Medicare	1,395	882	1,029	1,015
-600-512200-0000	Retirement	15,133	11,810	9,481	7,779
-600-512210-0000	Retirement - PARS	-	-	-	119
-600-512300-0000	Disability Insurance	487	363	232	222
-600-512400-0000	Health Insurance	28,174	25,694	14,727	14,727
-600-512600-0000	Worker's Comp Insurance	5,093	3,178	4,036	5,174
-600-520200-0000	Admin Costs - Gen'l	-	2,293	-	-
-600-521000-0000	Bldg/Site Maintenance	157	-	-	-
-600-521400-0000	Chemicals	1,085	2,467	1,800	2,500
-600-521800-0000	Communications	443	451	600	600
-600-522400-0000	Consultants - Professional	4,692	3,808	-	-
-600-522600-0000	Contr Servs - Non Professional	24,920	16,201	33,000	21,000
-600-523800-0000	County Charges	1,398	1,398	6,686	6,700
-600-525800-0000	Equipment Rental	-	-	-	1,000
-600-526000-0000	Equip Repairs/Maintenance	1,080	3,327	2,000	2,500
-600-533200-0000	Property Taxes	-	41	42	42
-600-535600-0000	Special Supplies	25,861	20,806	20,000	22,938
-600-535750-0000	Training	-	-	-	300
-600-535900-0000	Uniforms	-	292	1,000	1,000
-600-536000-0000	Utilities	53,379	46,161	48,000	52,000
-600-537500-0000	Vehicle Fuel	2,701	3,131	2,500	2,500
-600-538000-0000	Vehicle Maintenance	660	3,492	2,000	1,500
-600-539000-0000	Water	16,033	10,085	25,000	25,000
-600-560750-0000	Project Admin Direct	-	-	3,000	42,569
-600-534000-0000	Refunds	-	(436)	-	-
		285,419	216,727	230,889	266,584
FUND REVENUE		314,714	253,299	225,986	225,889
FUND EXPENDITURES		285,419	216,727	230,889	266,584

CITY OF DIXON
 WAGES/BENEFIT WORKSHEET
 SEASONAL/TEMPORARY & NON PERMANENT PART-TIME POSITIONS (NON-CONTRACT)
 FY 2013-14 BUDGET

Department #: 600
 Fund Name: L&L

Position Title	Hourly Rate	Total Hours	Wages	Medicare	Worker's Comp.	PARS	TOTAL
Maintenance Worker I	17.42	525	9,146	132.61	678.42	118.89	10,075

City of Dixon Budget FY2014

FUND 651 - CFD 2003-1 VALLEY GLEN

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-401900-0000	Assessments	234,911	238,491	240,000	239,654
000-461600-0000	Interest Earned	327	3,913	2,000	1,750
000-470100-0000	Unrealized Gain GASB 31	3,665	(132)	-	-
		238,903	242,272	242,000	241,404
Administration					
100-511100-0000	Salaries - PT	-	-	-	19,540
100-512100-0000	Medicare	-	-	-	283
100-512210-0000	Retirement - PARS	-	-	-	254
100-512600-0000	Worker's Comp	-	-	-	2,768
Pump Station					
610-520100-0000	Administration	4,852	5,571	2,500	4,800
610-523800-0000	County Charges	2,349	2,385	-	2,397
610-525800-0000	Equipment Rental	67	-	1,000	1,200
610-526000-0000	Equip Repairs/Maintenance	1,915	631	5,000	5,000
610-531900-0000	Permits/Licenses/Fees	1,669	4,276	5,000	8,000
610-535600-0000	Special Supplies	1,364	1,051	3,000	3,000
610-536000-0000	Utilities	7,462	7,521	10,000	10,000
610-539000-0000	Water	246	201	300	400
610-560400-0000	Capital Outlay	-	-	13,000	-
610-560750-0000	Project Admin - Direct	6,279	7,033	13,000	-
610-590100-0000	Transfer to General Fund	11,510	11,510	1,695	1,345
Pond A					
620-520100-0000	Administration	-	130	-	-
620-526000-0000	Equip Repairs/Maintenance	637	1,902	5,000	5,000
620-529200-0000	Landscape Maintenance	-	-	1,500	1,500
620-535600-0000	Special Supplies	5,649	5,293	10,000	10,000
620-536000-0000	Utilities	106	141	375	375
620-539000-0000	Water	168	152	250	300
620-560750-0000	Project Admin - Direct	12,396	12,584	30,000	-
Lateral One					
630-526000-0000	Equip Repairs/Maintenance	-	-	2,500	2,000
630-529200-0000	Landscape Maintenance	-	-	2,000	2,000
630-535600-0000	Special Supplies	-	-	4,000	2,000
630-536000-0000	Utilities	111	96	200	200
630-560750-0000	Project Admin - Direct	-	60	7,000	-
		56,780	60,538	117,320	82,361
FUND REVENUE		238,903	242,272	242,000	241,404
FUND EXPENDITURES		56,780	60,538	117,320	82,361

CITY OF DIXON
 WAGES/BENEFIT WORKSHEET
 SEASONAL/TEMPORARY & NON PERMANENT PART-TIME POSITIONS (NON-CONTRACT)
 FY 2013-14 BUDGET

Fund #: 651
 Fund Name: Valley Glen CFD

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

City of Dixon Budget FY2014

FUND 655 - CFD POND C/LATERAL TWO

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-401900-0000	Assessments	-	2,348	-	-
000-429200-0000	Miscellaneous Fees	1,363	-	2,348	2,556
000-461000-1502	Grant Funds - CF Tree Grant	-	-	-	1,500
000-461600-0000	Interest Earned	(8)	-	-	-
000-470100-0000	Unrealized Gain GASB 31	6	-	-	-
000-490100-0000	Transfer from General Fund	-	-	15,805	7,903
		1,362	2,348	18,153	11,959
601-520100-0000	Administration	-	87	-	-
601-525800-0000	Equip Rental	-	-	250	250
601-526000-0000	Equip Repairs/Maintenance	-	-	250	250
601-531900-0000	Permits/Licenses/Fees	-	-	800	800
601-535600-0000	Special Supplies	1,263	547	2,500	2,500
601-539000-0000	Water	-	-	200	-
601-560750-0000	Project Admin - Direct	2,422	2,361	2,000	2,500
601-590100-0000	Transfer to General Fund	-	-	-	111
602-526000-0000	Equip Repairs/Maintenance	-	-	250	250
602-535600-0000	Special Supplies	842	-	2,500	-
602-535600-1502	Special Supplies/CF Tree Grant	-	-	-	2,000
602-539000-0000	Water	-	-	200	-
602-560750-0000	Project Admin - Direct	1,316	1,136	2,000	2,500
		5,843	4,131	10,950	11,161
FUND REVENUE		1,362	2,348	18,153	11,959
FUND EXPENDITURES		5,843	4,131	10,950	11,161

Projects in this fund:

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

City of Dixon Budget FY2014

FUND 710 - WEST A STREET ASSESSMENT DISTRICT

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-401900-0000	Assessments	619,540	693,091	685,000	675,000
000-461600-0000	Interest Earned	(438)	1,641	300	-
000-460300-0000	Bond Proceeds/Early Redemption	7,859	826	-	-
000-470100-0000	Unrealized Gain GASB 31	1,869	255	-	-
		628,830	695,813	685,300	675,000
700-520100-0000	Admin costs - Finance	-	259	-	-
700-520200-0000	Admin Costs - Gen'l	9,510	8,772	12,000	-
700-522400-1501	Contract Svcs/LED conversion	-	-	23,000	-
700-529600-0000	Legal Fees	-	-	1,500	-
700-535600-0000	Special Supplies	-	-	5,000	5,000
700-550300-0000	Bond Interest	93,898	73,425	77,000	37,050
700-550400-0000	Bond Redemption	335,000	350,000	390,000	395,000
700-590100-0000	To General Fund	8,654	8,654	89	77
		447,062	441,110	508,589	437,127
	FUND REVENUE	628,830	695,813	685,300	675,000
	FUND EXPENDITURES	447,062	441,110	508,589	437,127

City of Dixon Budget FY2014

FUND 720 - NORTH FIRST STREET ASSESSMENT DISTRICT

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-401900-0000	Assessments	1,602,277	1,746,786	1,640,000	1,736,000
000-461600-0000	Interest Earned	(4,686)	9,247	4,000	-
000-460300-0000	Bond Proceeds/Early Redemption	-	710	-	-
000-470100-0000	Unrealized Gain GASB 31	13,888	(848)	-	-
		1,611,480	1,755,895	1,644,000	1,736,000
700-520100-0000	Admin costs - Finance	-	259	-	-
700-520200-0000	Admin Costs - Gen'l	8,626	7,532	9,500	-
700-522400-1501	Contract Svcs/LED conversion	-	-	30,000	-
700-529600-0000	Legal Fees	-	-	7,500	-
700-535600-0000	Special Supplies	-	-	-	10,000
700-550300-0000	Bond Interest	643,708	586,052	605,000	501,735
700-550400-0000	Bond Redemption	750,000	765,000	800,000	875,000
710-590100-0000	To General Fund	19,811	19,811	98	84
		1,422,145	1,378,655	1,452,098	1,386,819
	FUND REVENUE	1,611,480	1,755,895	1,644,000	1,736,000
	FUND EXPENDITURES	1,422,145	1,378,655	1,452,098	1,386,819

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Debt Service

Debt Service

DPFA (Dixon Public Financing Authority)

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

Lease Financing Fund 275

The City of Dixon has issued lease revenue bonds to finance a series of projects over the years including Dixon City Hall, the Police Department and the Fire Station. It was determined that economies of scale could be achieved by packaging the three existing lease revenue bonds into a single refunding issue. Staff established the Lease Financing Fund 275 in 2012 to account for this refinancing.

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.

Dixon's financing team has been working to complete a refinancing of the 1998 debt. Target date to close by August 2nd to allow a call notice prior to the September 2nd debt service payment.

**CITY OF DIXON
BUDGET OVERVIEW**

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

FUND	LEASE FINANCING 275	ASSMT. DISTRICT 280	Total
FY 2013			
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES			
BEGINNING FUND BALANCE July-2012	110	209,456	209,566
ESTIMATED			
REVENUE	-	1,805,080	1,805,080
TRANSFERS	441,827	-	441,827
REVENUE & TRANSFERS	441,827	1,805,080	2,246,907
EXPENDITURES	441,827	1,660,102	2,101,929
ESTIMATED ENDING FUND BALANCE	110	354,434	354,544
FY 2014			
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS			
ESTIMATED BEGINNING FUND BALANCE July-2013	110	354,434	354,544
ADOPTED			
REVENUE			
REVENUES	-	1,808,785	1,808,785
INTEREST EARNINGS	-	350	350
TRANSFERS	444,145	-	444,145
REVENUE AND TRANSFERS	444,145	1,809,135	2,253,280
AVAILABLE RESOURCES	444,255	2,163,569	2,607,824
APPROPRIATIONS	444,145	1,648,750	2,092,895
ESTIMATED ENDING FUND BALANCE	110	514,819	514,929
ESTIMATED BEGINNING FUND BALANCE July-2014	110	514,819	514,929

City of Dixon Budget FY2014

FUND 275 - LEASE FINANCING FUND

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-461600-0000	Interest Earned	-	109	-	-
-000-491404-0000	Transfer from Comm Dev CIP	-	335,835	154,826	-
-000-491410-0000	Transfer from Fire Capital	-	-	110,334	182,100
-000-491420-0000	Transfer from Police Capital	-	-	48,000	79,945
-000-491430-0000	Tsfr from City Facilities CIP	-	10,448	128,667	182,100
		-	346,392	441,827	444,145
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-200-527000-0000	Fiscal Agent Expense	-	418	-	-
-200-550150-0000	Cost of Issuance	-	72,386	-	-
-200-550300-0000	Lease Interest	-	18,746	73,527	62,945
-200-550400-0000	Lease Redemption	-	330,200	368,300	381,200
		-	421,750	441,827	444,145
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	FUND REVENUE	-	346,392	441,827	444,145
	FUND EXPENDITURES	-	421,750	441,827	444,145

City of Dixon Budget FY2014
FUND 280 - DPFA - ASSESSMENT DISTRICTS

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-401900-0000	Assessments	1,846,719	1,803,625	1,661,102	1,808,785
000-461600-0000	Interest Earned	1,631	1,184	100	350
000-470100-0000	Unrealized Gain on Investments	1,160	(320)	-	-
		1,849,509	1,804,490	1,661,202	1,809,135
200-523200-0000	Contract Svcs - Audit	1,594	1,750	1,750	1,750
200-527000-0000	Fiscal Agent Expense	5,520	4,795	6,100	5,000
200-550300-0000	Bond Interest	403,572	742,889	508,352	447,000
200-550400-0000	Bond Redemption	1,060,000	1,070,000	1,145,000	1,195,000
		1,470,686	1,819,434	1,661,202	1,648,750
	FUND REVENUE	1,849,509	1,804,490	1,661,202	1,809,135
	FUND EXPENDITURES	1,470,686	1,819,434	1,661,202	1,648,750

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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 winddown and dissolution of redevelopment agencies, and invalidated in its entirety ABX1 27, which provides for an alternative voluntary redevelopment program. As a result of the decision, all California redevelopment agencies, including the Agency, were dissolved as of February 1, 2012.

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.

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

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

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

Fund 740 Redevelopment Obligation Retirement Fund

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

Fund 527 Low and Moderate Income Housing Asset Fund

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

Current Year – 2013 – Successor Agency Accomplishments

- Hired audit firm to prepare the “Due Diligence Reviews” reports for the Low and Moderating Income Housing Funds and the Other Agency Funds resulting in payment of \$2,617,764 to Solano County for distribution to the taxing entities.
- Prepared the required Recognized Obligation Payment Schedule (ROPS) for approval by the Oversight Board and submission to state agencies as prescribed in statutes.

Budget Year - 2014 - Work Plan/Goals

- Develop a long-range property management plan for approval by the Oversight Board and the Department of Finance
- Staff will work to see if former redevelopment agency debt can be refinanced.

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

FUND	HOUSING SUCCESSOR AGENCY 527*	RDA OBLIGATION RETIREMENT 740*	Total
FY 2013			
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES			
BEGINNING FUND BALANCE July-2012	3,529	2,806,996	2,810,525
ESTIMATED			
REVENUE	1,563	578,281	579,844
TRANSFERS	-	25,000	25,000
REVENUE & TRANSFERS	1,563	603,281	604,844
EXPENDITURES	-	3,191,741	3,191,741
ESTIMATED ENDING FUND BALANCE	5,092	218,536	223,628

**FY 2014
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS**

ESTIMATED BEGINNING FUND BALANCE July-2013	5,092	218,536	223,628
ADOPTED			
REVENUE			
REVENUES	504	563,795	564,299
INTEREST EARNINGS	1,116	1,740	2,856
TRANSFERS	-	25,000	25,000
REVENUE AND TRANSFERS	1,620	590,535	592,155
AVAILABLE RESOURCES	6,712	809,071	815,783
APPROPRIATIONS	-	590,535	590,535
ESTIMATED ENDING FUND BALANCE	6,712	218,536	225,248

ESTIMATED BEGINNING FUND BALANCE July-2014	6,712	218,536	225,248
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*In December 2011, the Supreme Court upheld the legal authority of the State of California to decommission Redevelopment Agencies throughout the state

City of Dixon Budget FY2014

FUND 510 - REDEVELOPMENT

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-401200-0000	Secured Property Taxes	1,466,499	735,022	-	-
-000-401300-0000	Supplemental Taxes	11,971	9,102	-	-
-000-401400-0000	Unsecured Property Taxes	73,941	34,067	-	-
-000-460700-0000	Loan Principal	600	489	-	-
-000-460700-0045	Bud's 2007 Principal	1,540	873	-	-
-000-460800-0000	Interest Earnings on Loans	28,908	369	-	-
-000-460800-0045	Interest Earnings on Loans	1,379	824	-	-
-000-469900-0000	Other Revenue	(17)	-	-	-
-000-470100-0000	Unrealized Gain GASB 31	5,697	3,140	-	-
-000-491100-0000	Transfer from Sewer O & M	25,000	12,500	-	-
		1,615,517	796,387	-	-
-510-520400-0000	Advertising/Legal Notices/Pubs	351	-	-	-
-510-522400-0000	Consultants - Professional	3,000	-	-	-
-510-523200-0000	Contract Serv - Audit	3,000	3,000	-	-
-510-523800-0000	County Charges	31,543	-	-	-
-510-524200-0000	Dues and Subscriptions	15	-	-	-
-510-529600-0000	Legal Fees	10,693	7,660	-	-
-510-531800-0000	Pass-Through Agreements	494,297	227,621	-	-
-510-533000-0000	Program Administration	150,000	-	-	-
-510-535600-0000	Special Supplies	35	-	-	-
-510-536000-0000	Utilities	125	-	-	-
-510-551050-0000	State "Take-aways"	158,200	-	-	-
-510-590100-0000	To General Fund	191,776	111,869	-	-
-510-592200-0000	To Storm Drain Cap Proj	1,032,000	(1,032,000)	-	-
-520-527000-0000	Fiscal Agent Expense	2,173	2,120	-	-
-520-550300-0000	Bond Interest	185,760	163,149	-	-
-520-550400-0000	Bond Redemption	140,000	145,000	-	-
-540-523900-0000	RDA Improvements/Promotions	13,454	-	-	-
-540-523900-3002	RDA Promos - Grillin & Chillin	5,000	-	-	-
-540-560150-0000	Construction	16,921	-	-	-
-540-560250-0000	Design Hwy 113 Reconst	229	-	-	-
-580-522500-0000	Escrow/Title Fees	50	-	-	-
-580-529600-8100	Legal Fees	25	-	-	-
-580-550800-8100	Loan - Old Firehouse Rehab	76,195	-	-	-
		2,514,844	(371,582)	-	-
FUND REVENUE		1,615,517	796,387	-	-
FUND EXPENDITURES		2,514,844	(371,582)	-	-

*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 FY2014

FUND 520 - RDA HOUSING SET ASIDE

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-401200-0000	Secured Property Taxes	366,576	179,319	-	-
-000-401300-0000	Supplemental Taxes	2,993	2,276	-	-
-000-401400-0000	Unsecured Property Taxes	18,534	12,953	-	-
-000-461600-0000	Interest Earned	(524)	5,506	-	-
-000-460705-0000	Loan Proceeds -- HOME Program	9,667	649	-	-
-000-460800-0000	Interest Earnings on Loans	2,847	304	-	-
-000-470100-0000	Unrealized Gain GASB 31	9,374	(291)	-	-
		409,466	200,715	-	-
-510-520200-0000	Admin Costs - Gen'l	27,530	3,886	-	-
-510-522400-0000	Consultants - Professional	2,000	-	-	-
-510-523200-0000	Contract Serv - Audit	2,000	2,000	-	-
-510-523800-0000	County Charges	7,886	-	-	-
-510-529600-0000	Legal Fees	5,375	625	-	-
-530-527110-0000	Grants - Safe at Home	9,879	-	-	-
-530-527120-0000	Grants - Emer Shelter Vouchers	1,285	-	-	-
-530-590100-0000	Transfer to General Fund	165,571	-	-	-
-550-520200-0000	Administrative Costs - Gen'l	100	-	-	-
-570-529800-0000	FTHB Loan Program	89,400	(1,000)	-	-
-570-529810-0000	REHAB LOAN Program	16,300	-	-	-
-570-522500-0000	Escrow/Title Fees	300	-	-	-
		327,626	5,511	-	-
	FUND REVENUE	409,466	200,715	-	-
	FUND EXPENDITURES	327,626	5,511	-	-

*In December 2011, the Supreme Court upheld the legal authority of the State of California to decommission Redevelopment Agencies throughout the state

City of Dixon Budget FY2014
FUND 527 - HOUSING SUCCESSOR AGENCY*

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
000-461600-0000	Interest Earned	-	(714)	2,500	-
000-470100-0000	Unrealized Gain GASB 31	-	(4,106)	-	-
000-460705-0000	Home Loan Principal Pymts	-	495	1,200	1,116
000-460800-0000	Interest Earned on Loans	-	256	625	504
		-	(4,069)	4,325	1,620
FUND REVENUE		-	(4,069)	4,325	1,620
FUND EXPENDITURES		-	-	-	-

*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 FY2014

FUND 740 - RDA OBLIGATION RETIREMENT FUND*

Account	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
-000-401200-0000	Secured Property Taxes	-	-	579,591	561,419
-000-461600-0000	Interest Earned	-	6,091	-	-
-000-460700-0000	Loan Principal	-	-	766	756
-000-460700-0045	Bud's 2007 Principal	-	-	1,620	1,620
-000-460800-0000	Interest Earnings on Loans	-	255	1,800	1,740
-000-460800-0045	Int Earnings on Bud's Loan	-	476	-	-
-000-470100-0000	Unrealized Gain GASB 31	-	2,540	-	-
-000-491305-0000	Transfer from Sewer O&M	-	12,500	25,000	25,000
		-	21,862	608,777	590,535
-000-523200-0000	Contract Serv - Audit	-	-	5,000	3,000
-000-523800-0000	County Charges	-	-	32,000	-
-000-529600-0000	Legal Fees	-	2,878	15,000	10,000
-000-531600-0000	Office Supplies	-	-	-	500
-000-527000-0000	Fiscal Agent Expense	-	-	2,300	2,300
-000-531800-0000	Pass-Through Agreements	-	522,100	2,332,841	-
-000-590100-0000	Transfer to the General Fund	-	79,907	250,000	250,000
-000-550300-0000	Bond Interest	-	71,478	168,977	159,735
-000-550400-0000	Bond Redemption	-	-	155,000	165,000
		-	676,362	2,961,118	590,535
	FUND REVENUE	-	21,862	608,777	590,535
	FUND EXPENDITURES	-	676,362	2,961,118	590,535

*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.

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Appendix Section



Budget Resolution

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Gann / Appropriation Limit

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Cost Allocation & Transfers

•

Investment Policy/Debt Schedule

•

Capital Improvement Program

City Profile

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Glossary/Acronyms List

CITY OF DIXON RESOLUTION NO. 13-069
SUCCESSOR AGENCY OF THE CITY OF DIXON RESOLUTION NO. 13-04
DPFA RESOLUTION NO. 13-001

RESOLUTION APPROVING AND ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR (FY) 2013-14 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 2013-14 aforementioned budgets to the City Council, Successor Agency Board, and Financing Authority Board for their consideration; and

WHEREAS, budget workshops were held by the City/Agency/Authority on May 22 and 29, 2013. The City Council has completed an open public process to review the Preliminary FY 2013-14 budgets for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on June 11, 2013, 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 2013-14, as amended, proposes revenue and appropriations in the amounts as follows:

FY2014 PROPOSED

FUND	REVENUE	APPROPRIATIONS
General Fund	\$ 13,125,495	\$ 12,904,005
General Fund Sub Funds	317,120	321,877
Redevelopment and Successor Agency Funds	592,155	590,535
Enterprise Funds	5,054,298	3,872,117
Grants	6,820,660	6,890,650
Special Revenue Funds	562,858	582,146
Capital Improvement Funds	2,069,931	835,142
Special Assessments – Lighting and Landscaping	225,889	266,584
Special Assessments and Community Facilities Districts	2,664,363	1,917,468
Debt Service Funds	2,253,280	2,092,895
Total All Funds	\$ 33,686,049	\$ 30,273,419

NOW, THEREFORE BE IT RESOLVED, that the City Council/Agency/Authority does hereby approve the FY 2013-14 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 the City Council authorizes the creation of a fund, by means of a transfer from the General Fund to set-aside a portion of the one-time property tax revenues for the purpose of PERS stabilization. Stabilization of increasing PERS Employer contributions resulting from changes in actuarial methodology is anticipated to occur within five fiscal years, beginning July 1, 2013. The use of these funds will be proposed during the annual budget process in the event of a budget deficit resulting from an increase in PERS Employer contributions. Any reserves remaining at the end of the five year period will be returned to the General Fund through recommendation in the annual budget process; and

BE IT FURTHER RESOLVED, that the City Council's intent is to retain a minimum General Fund Contingency Reserve of 5% to 15% of the General Fund total operations appropriation, as established in the Budget reserve policy. Although, a higher reserve level is desirable; 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, 2013 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 2012-13 Annual Budget in an amount to be determined upon the final accounting of June 30, 2013, 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 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 2012-13 estimated expenditures reflected in the Preliminary Budget for FY 2013-14 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 in accordance with the approved budgets, ordinances, programs, and policies.

PASSED AND ADOPTED THIS 11th DAY OF JUNE 2013 BY THE FOLLOWING VOTES:

AYES: Besneatte, Bird, Bogue, Castanon, Batchelor
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST: CITY OF DIXON



City Clerk

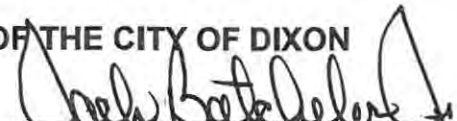


Mayor

ATTEST: SUCCESSOR AGENCY OF THE CITY OF DIXON




Secretary



Chairperson

ATTEST: DIXON PUBLIC FINANCING AUTHORITY



Agency Secretary



Chairperson

Exhibit A

CITY OF DIXON RESOLUTION NO.: **13-069** SUCCESSOR AGENCY RESOLUTION NO.: **13-04**
 DPIC RESOLUTION NO.: **N/A** DATE: **JUN 11 2013** DPFA RESOLUTION NO.: **13-001**

**CITY OF DIXON
BUDGET OVERVIEW
FY2013 and FY2014**

	GRAND TOTAL ALL FUNDS	GENERAL FUND AND SUB FUNDS										Total
		General Fund	Council Discretionary	Recreation	Planning	Morning View Reimbursement Agreement	Equip. Repl. Reserve	Bldg. Reserve	Infrastructure Reserve	PERS Stabilization		
		100	102	103	190	191	820	830	831	840		
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS												
Beginning Fund Balance - July 2012	18,103,241	1,984,062	164,139	-	(853)	-	1,282,540	16,613	50,232	-	3,496,731	
Estimated Revenue & Transfers	29,377,936	14,492,899	15,400	61,270	14,985	-	43,995	149,136	50,150	-	14,827,834	
Total Projected Available Resources	47,481,178	16,476,961	179,539	61,270	14,132	-	1,326,535	165,749	100,382	-	18,324,566	
Estimated Expenditures	32,614,201	13,724,965	-	61,270	20,500	-	812,435	-	53	-	14,619,223	
Ending Fund Balance - June 30, 2013	14,666,977	2,751,995	179,539	-	(6,368)	-	514,100	165,749	100,329	-	3,705,343	
		21.11% General Fund Reserve										
<i>Fund Balance Variance:</i> June 30, 2012 to June 30, 2013	-18.98%											Percent Increase/Decrease(-) 5.97%
FY2014 PROPOSED RESOURCES AND APPROPRIATIONS												
Beginning Fund Balance - July 2013	14,666,977	2,751,995	179,539	-	(6,368)	-	514,100	165,749	100,329	-	3,705,343	
Estimated Revenue & Transfers	33,686,049	13,125,495	10,400	60,677	-	100,000	1,000	30,350	50,175	64,518	13,442,615	
Total Projected Available Resources	48,353,026	15,877,491	189,939	60,677	(6,368)	100,000	515,100	196,099	150,504	64,518	17,147,958	
Adopted Appropriations	30,173,413	12,904,005	30,000	60,677	-	100,000	56,200	75,000	-	-	13,225,881	
Ending Fund Balance - June 30, 2014	17,649,903	2,973,486	159,939	-	(6,368)	-	458,900	121,099	150,504	64,518	3,922,076	
		23.57% General Fund Reserve										
<i>Fund Balance Variance:</i> June 30, 2013 to June 30, 2014	21.70%											Percent Increase/Decrease(-) 5.85%

Exhibit A

**CITY OF DIXON
BUDGET OVERVIEW
FY2013 and FY2014**

	ENTERPRISE FUNDS							Total
	Wastewater O&M, Equip Relace, Debt Service, CIP, Rehab					Transit		
	305	307	308	310	315	316	350	
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS								
Beginning Fund Balance - July 2012	1,363,089	-	11,521	1,675,134	340,845	-	37,769	3,428,358
Estimated Revenue & Transfers	2,289,233	216,735	170,000	423,301	666,665	275,240	627,638	4,668,812
Total Projected Available Resources	3,652,322	216,735	181,521	2,098,435	1,007,510	275,240	665,407	8,097,170
Estimated Expenditures	2,540,412	37,700	173,001	181,000	644,000	296,000	653,900	4,526,013
Ending Fund Balance - June 30, 2013	<u>1,111,909</u>	<u>179,035</u>	<u>8,520</u>	<u>1,917,435</u>	<u>363,510</u>	<u>(20,760)</u>	<u>11,507</u>	<u>3,571,157</u>
<i>Fund Balance Variance: June 30, 2012 to June 30, 2013</i>								<i>Percent Increase/Decrease(-)</i> 4.17%
FY2014 PROPOSED RESOURCES AND APPROPRIATIONS								
Beginning Fund Balance - July 2013	1,111,909	179,035	8,520	1,917,435	363,510	(20,760)	11,507	3,571,157
Estimated Revenue & Transfers	2,279,835	50,000	174,000	1,355,100	281,500	271,200	642,663	5,054,298
Total Projected Available Resources	3,391,744	229,035	182,520	3,272,535	645,010	250,440	654,170	8,625,455
Adopted Appropriations	2,202,700	62,500	171,504	240,250	281,500	271,000	642,663	3,872,117
Ending Fund Balance - June 30, 2014	<u>1,189,044</u>	<u>166,535</u>	<u>11,016</u>	<u>3,032,285</u>	<u>363,510</u>	<u>(20,560)</u>	<u>11,507</u>	<u>4,753,338</u>
<i>Fund Balance Variance: June 30, 2013 to June 30, 2014</i>								<i>Percent Increase/Decrease(-)</i> 33.10%

CITY OF DIXON RESOLUTION NO.: **13-069** SUCCESSOR AGENCY RESOLUTION NO.: **13-04**
 DPIC RESOLUTION NO.: N/A DPFA RESOLUTION NO.: **13-001**
 DATE: **JUN 11 2013**

Exhibit A

**CITY OF DIXON
BUDGET OVERVIEW
FY2013 and FY2014**

	GRANTS					SPECIAL REVENUE FUNDS				
	<i>HOME FTHB Loan Program</i>	<i>Used Oil Grant</i>	<i>Police Grants</i>	<i>CDBG</i>	Total	<i>Gas Tax</i>	<i>Traffic Safety</i>	<i>Asset Forfeiture</i>	Total	
	525	550	560	570		530	540	561		
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS										
Beginning Fund Balance - July 2012	(22,809)	3,288	228,494	130,538	339,512	253,924	60,452	1,172	315,547	
Estimated Revenue & Transfers	2,563,341	5,325	100,200	78,830	2,747,696	489,830	24,150	-	513,980	
Total Projected Available Resources	2,540,532	8,613	328,694	209,368	3,087,208	743,754	84,602	1,172	829,527	
Estimated Expenditures	2,535,468	5,325	106,931	11,954	2,659,678	543,134	44,665	-	587,799	
Ending Fund Balance - June 30, 2013	<u>5,064</u>	<u>3,288</u>	<u>221,763</u>	<u>197,414</u>	<u>427,529</u>	<u>200,620</u>	<u>39,937</u>	<u>1,172</u>	<u>241,728</u>	
<i>Fund Balance Variance:</i>										
<i>June 30, 2012 to June 30, 2013</i>					<i>Percent Increase/Decrease(-)</i>				<i>25.92%</i>	<i>-23.39%</i>
FY2014 PROPOSED RESOURCES AND APPROPRIATIONS										
Beginning Fund Balance - July 2013	5,064	3,288	221,763	197,414	427,529	200,620	39,937	1,172	241,728	
Estimated Revenue & Transfers	6,635,877	5,000	100,000	79,783	6,820,660	542,158	20,700	-	562,858	
Total Projected Available Resources	6,640,941	8,288	321,763	277,197	7,248,189	742,778	60,637	1,172	804,586	
Adopted Appropriations	6,640,635	5,000	197,515	47,500	6,890,650	544,646	37,500	-	582,146	
Ending Fund Balance - June 30, 2014	<u>306</u>	<u>3,288</u>	<u>124,248</u>	<u>229,697</u>	<u>127,842</u>	<u>198,132</u>	<u>23,137</u>	<u>1,172</u>	<u>222,440</u>	
<i>Fund Balance Variance:</i>										
<i>June 30, 2013 to June 30, 2014</i>					<i>Percent Increase/Decrease(-)</i>				<i>-70.10%</i>	<i>-7.98%</i>

CITY OF DIXON RESOLUTION NO.: **13-069** SUCCESSOR AGENCY RESOLUTION NO.: **13-04**
 DPIC RESOLUTION NO.: N/A DPFA RESOLUTION NO.: **13-001**
 DATE: **JUN 11 2013**

Exhibit A

**CITY OF DIXON
BUDGET OVERVIEW
FY2013 and FY2014**

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	CIP	Comm. Dev	Fire	Police	City Facilities	Public Works	Storm Drainage	Core Area Drainage	Transportation	Transit	Recreation	Ag. Land Mitigation	Total
	400	404	410	420	430	440	450	451	460	470	480	490	
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS													
Beginning Fund Balance - July 2012	447,288	155,281	111,856	48,665	209,976	377,208	(934,158)	161,452	3,267,014	(628,073)	415,476	63,986	3,695,971
Estimated Revenue & Transfers	-	100	65,285	28,251	41,853	36,866	103,664	550,000	103,084	200	434,812	-	1,364,115
Total Projected Available Resources	447,288	155,381	177,141	76,916	251,829	414,074	(830,494)	711,452	3,370,098	(627,873)	850,288	63,986	5,060,086
Estimated Expenditures	1,010	154,826	110,334	48,000	130,761	34,153	-	711,000	1,681,693	63,810	42,104	-	2,977,691
Ending Fund Balance - June 30, 2013	<u>446,278</u>	<u>555</u>	<u>66,807</u>	<u>28,916</u>	<u>121,068</u>	<u>379,921</u>	<u>(830,494)</u>	<u>452</u>	<u>1,688,405</u>	<u>(691,683)</u>	<u>808,184</u>	<u>63,986</u>	<u>2,082,395</u>
<i>Fund Balance Variance:</i>												<i>Percent Increase/Decrease(-)</i>	-43.66%
<i>June 30, 2012 to June 30, 2013</i>													
FY2014 PROPOSED RESOURCES AND APPROPRIATIONS													
Beginning Fund Balance - July 2013	446,278	555	66,807	28,916	121,068	379,921	(830,494)	452	1,688,405	(691,683)	808,184	63,986	2,082,395
Estimated Revenue & Transfers	50,000	-	161,700	70,400	103,000	52,800	-	-	410,831	200	1,221,000	-	2,069,931
Total Projected Available Resources	496,278	555	228,507	99,316	224,068	432,721	(830,494)	452	2,099,235	(691,483)	2,029,184	63,986	4,152,325
Adopted Appropriations	50,000	-	182,100	79,945	183,964	26,997	154,000	1,166	129,828	16,591	10,551	-	835,142
Ending Fund Balance - June 30, 2014	<u>446,278</u>	<u>555</u>	<u>46,407</u>	<u>19,371</u>	<u>40,104</u>	<u>405,724</u>	<u>(984,493)</u>	<u>(714)</u>	<u>1,969,407</u>	<u>(708,074)</u>	<u>2,018,633</u>	<u>63,986</u>	<u>3,317,184</u>
<i>Fund Balance Variance:</i>												<i>Percent Increase/Decrease(-)</i>	59.30%
<i>June 30, 2013 to June 30, 2014</i>													

CITY OF DIXON RESOLUTION NO.: **13-069** SUCCESSOR AGENCY RESOLUTION NO.: **13-04**
 DPIC RESOLUTION NO.: N/A DATE: **JUN 11 2013** DPFA RESOLUTION NO.: **13-001**

Exhibit A

CITY OF DIXON BUDGET OVERVIEW FY2013 and FY2014

	SPECIAL ASSESSMENTS - L&L AND CFD FUNDS					Total	DEBT SERVICE FUNDS			SUCCESSOR AGENCY FUNDS		
	L&L Zones	Valley Glenn CFD	Brookfield CFD	West A	N.First Street		Lease Financing	DPFA Assmt. District	Total	Housing Successor Agency	RDA Obligation Retirement	Total
	600	651	655	710	720		275	280		527	740	
FY2013 PROJECTED RESOURCES AND APPROPRIATIONS												
Beginning Fund Balance - July 2012	129,115	852,587	(3,165)	588,699	2,239,795	3,807,031	110	209,456	209,566	3,529	2,806,996	2,810,525
Estimated Revenue & Transfers	226,610	241,304	18,153	675,882	1,241,799	2,403,748	441,827	1,805,080	2,246,907	1,563	603,281	604,844
Total Projected Available Resources	355,725	1,093,891	14,988	1,264,581	3,481,594	6,210,779	441,937	2,014,536	2,456,473	5,092	3,410,277	3,415,369
Estimated Expenditures	216,445	67,316	4,448	456,719	1,405,198	2,150,126	441,827	1,660,102	2,101,929	-	3,191,741	3,191,741
Ending Fund Balance - June 30, 2013	<u>139,279</u>	<u>1,026,575</u>	<u>10,540</u>	<u>807,862</u>	<u>2,076,396</u>	<u>4,060,653</u>	<u>110</u>	<u>354,434</u>	<u>354,544</u>	<u>5,092</u>	<u>218,536</u>	<u>223,628</u>
<i>Fund Balance Variance:</i> <i>June 30, 2012 to June 30, 2013</i>				<i>Percent Increase/Decrease(-)</i>		6.66%			69.18%			-92.04%
FY2014 PROPOSED RESOURCES AND APPROPRIATIONS												
Beginning Fund Balance - July 2013	139,279	1,026,575	10,540	807,862	2,076,396	4,060,653	110	354,434	354,544	5,092	218,536	223,628
Estimated Revenue & Transfers	225,889	241,404	11,959	675,000	1,736,000	2,890,252	444,145	1,809,135	2,253,280	1,620	590,535	592,155
Total Projected Available Resources	365,168	1,267,979	22,499	1,482,862	3,812,396	6,950,905	444,255	2,163,569	2,607,824	6,712	809,071	815,783
Adopted Appropriations	266,584	82,361	11,161	437,127	1,386,819	2,184,053	444,145	1,648,750	2,092,895	-	590,535	590,535
Ending Fund Balance - June 30, 2014	<u>98,584</u>	<u>1,185,617</u>	<u>11,338</u>	<u>1,045,735</u>	<u>2,425,577</u>	<u>4,766,852</u>	<u>110</u>	<u>514,819</u>	<u>514,929</u>	<u>6,712</u>	<u>218,536</u>	<u>225,248</u>
<i>Fund Balance Variance:</i> <i>June 30, 2013 to June 30, 2014</i>				<i>Percent Increase/Decrease(-)</i>		17.39%			45.24%			0.72%

CITY OF DIXON RESOLUTION NO.: **13-069** SUCCESSOR AGENCY RESOLUTION NO.: **13-04**
 DPIC RESOLUTION NO.: N/A DATE: **JUN 11 2013** DPFA RESOLUTION NO.: **13-001**

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, 2014			
A.	LAST YEAR'S LIMIT		\$ 24,941,939
B.	ADJUSTMENT FACTORS		
	Population	1.0079	
	Personal Income	<u>1.0512</u>	
	Total Adjustment Factors		<u>1.059504</u>
C.	ANNUAL DOLLAR ADJUSTMENT		<u>1,484,157</u>
D.	OTHER ADJUSTMENTS		
	Lost Responsibility		-
	Transfer to Private		-
	Transfer to Fees		-
	Assumed Responsibility		-
	Total Adjustments		-
E.	TOTAL ADJUSTMENTS		<u>1,484,157</u>
F.	LIMIT FOR FY 2013-14		\$ <u>26,426,096</u>

The City of Dixon adopted this limit on June 11, 2013, per Resolution No. 13-065.

Cost Allocation & Transfers

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

City of Dixon Cost Allocation Factors

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

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

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

Budget FY2014 - Transfer Schedule

TRANSFERS IN		TRANSFERS OUT		Description	
Account #	Description	Account #	Description	Amount	Purpose
100-000-490300	from Recreation	103-179-590100-0000	To General Fund	14,352.00	Cost allocation
100-000-491100	from Sewer O & M	305-300-590100-0000	To General Fund	270,846.00	Cost allocation
100-000-491700	from Transit O & M	350-300-590100-0000	To General Fund	68,208.00	Cost allocation
100-000-492600	from Redevelopment	740-000-590100-0000	To General Fund	250,000.00	Cost allocation
100-000-492800	from Gas Tax	530-500-590100-0000	To General Fund	271,079.00	Cost allocation
100-000-492900	from Traffic Safety	540-500-590100-0000	To General Fund	500	Cost allocation
100-000-496100	from WA Street	710-700-590100-0000	To General Fund	77	Cost allocation
100-000-496200	from NFSAD	720-710-590100-0000	To General Fund	84	Cost allocation
100-000-497300	from Equip Replace	820-820-590100-0000	To General Fund	56,200.00	Springbrook Migration to V7
100-000-497500	from Building Res.	830-830-590100-0000	To General Fund	75,000.00	
100-000-497600	from CFD 651	651-610-590100-0000	To General Fund	1,345.00	Cost allocation
100-000-497600	from CFD 655	655-601-590100-0000	To General Fund	111	Cost allocation
103-000-490100	from the General Fund	100-000-590103-0000	To Recreation (103)	4,477.00	Cost allocation
275-000-491410	from Fire Capital	410-101-591275-0000	To Lease Financing (275)	182,100.00	Debt Service
275-000-491420	from Police Capital	420-100-591275-0000	To Lease Financing (275)	79,945.00	Debt Service
275-000-491430	from City Facilities CIP	430-100-590275-0000	To Lease Financing (275)	182,100.00	Debt Service
305-000-491307	from Equip Replace (307)	307-000-591305-0000	To Sewer O&M (305)	69,650.00	Sewer Capital Purchases
307-000-491305	from Sewer O&M	305-300-597307-0000	To Sewer Equip Replacement (307)	50,000.00	Equipment Replacement Reserve
308-000-491100	from Sewer O & M	305-300-590900-0000	To DPFA Sewer (308)	174,000.00	Debt Service
315-000-491100	from Sewer O & M	305-300-591300-0000	To Sewer Rehab Projs (315)	281,500.00	CIP
316-000-491100	from Sewer O&M (305)	305-300-591316-0000	To Sewer Mixed (316)	155,750.00	CIP
316-000-491200	from Sewer CIP (310)	310-100-591316-0000	To Sewer Mixed (316)	115,250.00	CIP
400-000-491100	from General Fund	100-000-591400-0000	To Unrestricted CIP (400)	50,000.00	CIP - Sidewalk Pilot Program
460-000-492800	from Gas Tax	530-500-592300-0000	To Transportation Cap Proj (460)	74,681.00	Interfund Loan Payment
600-000-490100	from General Fund	100-000-590300-0000	To L&L (600)	83,309.00	Personnel Salary/Wages
655-000-490100	from General Fund	100-000-591655-0000	To CFD (655)	7,903.00	Cost allocation
740-000-491305	from Sewer O&M	305-300-592600-0000	To Successor Agency (740)	25,000.00	RDA Debt Obligation Payment
830-000-490100	from General Fund	100-000-590830-0000	To Building Reserve	30,000.00	One-time Property Tax - Roof repairs
831-000-490100	from General Fund	100-000-590831-0000	To Infrastructure Reserve (831)	50,000.00	Infrastructure rehab/replacement
840-000-490100	from General Fund	100-000-590840-0000	To PERS Stabilization fund	64,518.00	One-time Property Tax - PERS Stabilization
100-000-491750	from Cap Projs	440-100-590100-0000	To General Fund	1,997.00	Cost allocation
		460-100-590100-0000	Transfer to General Fund	4,828.00	Cost allocation
		430-100-590100-0000	Transfer to General Fund	1,864.00	Cost allocation
		450-100-590100-0000	Transfer to General Fund	1,850.00	Cost allocation
		451-000-590100-0000	Transfer to General Fund	1,166.00	Cost allocation
		470-100-590100-0000	To General Fund	591	Cost allocation
		480-100-590100-0000	To General Fund	551	Cost allocation

CITY OF DIXON RESOLUTION NO. 13-078

RESOLUTION APPROVING THE CITY'S INVESTMENT
POLICY FOR FY 2013-14

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

WHEREAS, the City's current policy was adopted on June 26, 2012; and

WHEREAS, the City's Investment Committee discussed the need to update the policy at its April 23, 2013 meeting; and

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

NOW, THEREFORE BE IT RESOLVED, that the City of Dixon Statement of Investment Policy for FY 2013-14 attached hereto as Exhibit A is hereby approved.

PASSED AND ADOPTED THIS 25th DAY OF JUNE 2013 BY THE FOLLOWING VOTE:

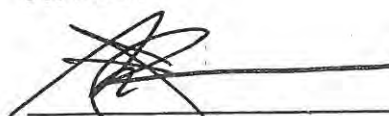
AYES: Bird, Bogue, Batchelor

NOES: None

ABSENT: Besneatte, Castanon

ABSTAIN: None

ATTEST:



Acting City Clerk



Mayor

EXHIBIT A

CITY OF DIXON STATEMENT OF INVESTMENT POLICY Fiscal Year 2013-14

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

benchmark and compare the total return of its portfolio to the total return of the benchmark.

Authorized Financial Dealers and Institutions

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

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

VI. Restrictions on Allowable Investments

The maximum maturity of any specific investment will not exceed the maturity limit established by this policy or expressly permitted by the City Council. State statutory limits will be followed unless the City maturity limits are more restrictive.

The 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.

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

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 e

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF DIXON
Outstanding Debt Descriptions

Dixon Public Financing Authority Lease Agreement (Fund 275)

Issued:	\$2,786,300 in December 2011	Outstanding 6/30/13:	\$ 2,087,800
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.	2014 Principal Due:	\$ 381,200
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 6/30/13:	\$ 2,650,000
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.	2014 Principal Due:	\$ 485,000
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 6/30/13:	\$ 6,045,000
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.	2014 Principal Due:	\$ 710,000
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 6/30/13:	\$ 1,203,100
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.	2014 Principal Due:	\$ 135,400
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 6/30/13:	\$ 2,755,000
Purpose:	To refund the 1994 Tax Allocation Bonds issued to finance redevelopment activities of the Agency for the Central Dixon Redevelopment Project.	2014 Principal Due:	\$ 165,000
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in September	Maturity Date:	September 2024

RESOLUTION NO. 13-089

RESOLUTION OF THE CITY OF DIXON ADOPTING THE
5-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FOR FISCAL YEARS 2013/14 THROUGH 2017/18

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

WHEREAS, a comprehensive 5-year CIP for Fiscal Years 2013/14 through 2017/18 has been prepared and submitted to the City Council as summarized in the attached Exhibit A.

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

1. The 5-year CIP for Fiscal Years 2013/14 through 2017/18 is hereby adopted subject to the Planning Commission finding that any project not previously evaluated conforms with, furthers the interests of, and helps implement the goals, objectives, and programs of the General Plan.
2. Project funding for the specific projects will be contained in various annual capital improvement budgets.
3. The environmental review will be done for each project at the proper time per California Environmental Quality Act (CEQA) Guidelines.

PASSED AND ADOPTED THIS 25th DAY OF JUNE 2013 BY THE FOLLOWING VOTE:

AYES: Besneatte, Bird, Bogue, Batchelor

NOES: None

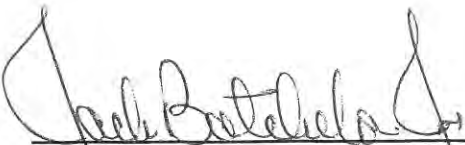
ABSENT: Castanon

ABSTAIN: None

ATTEST:



City Clerk



Mayor

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

CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2013-14	2014-15	2015-16	2016-17	2017-18	
Fund 100	GENERAL FUND							
100 - 100	City Hall & Council Chambers Reroof Project	0	0	96	0	0	0	0
100 - 101	Senior Center Reroof Project	0	65	0	0	0	0	0
	Fund Total	0	65	96	0	0	0	0
Fund 102	COUNCIL DISCRETIONARY							
102 - 132	General Plan Update	176	30	0	0	400	0	344
	Fund Total	176	30	0	0	400	0	344
Fund 310	WASTEWATER (NEW PROJECT)							
310 - 107	East-West Sewer Trunk Connector	0	0	790	791	0	0	0
	Fund Total	0	0	790	791	0	0	0
Fund 315	WASTEWATER (REHAB)							
315 - 102	Sewer Manhole Adjustments/Rehab	0	126	48	48	48	48	96
315 - 108	Wastewater Facilities Plan Update	750	0	0	0	0	0	0
315 - 109	27" Sewer Trunk Line Rehabilitation Project	5	0	585	0	0	0	0
315 - 110	Wastewater Facilities Design-Environmental	101	3	0	0	0	0	0
315 - 119	Rehabilitation of Sewer Mains	0	151	151	151	151	151	604
315 - 123	Salt Reduction Program	610	2	4	3	3	3	15
315 - 125	State Revolving Loan Fund Studies/Application	253	0	0	0	0	0	0
315 - 126	North Lincoln Street Sewer Lift Station Improvements	0	0	742	0	0	0	0
	Fund Total	1,719	282	1,530	202	202	202	715

CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2013-14	2014-15	2015-16	2016-17	2017-18	
Fund 316	WASTEWATER (CAPITAL PROJECT)							
316 - 115	Quarterly Groundwater Monitoring Program	42	1	16	18	18	18	100
316 - 120	WWTP Headworks Replacement Project	0	350	3,650	0	0	0	0
316 - 121	Operations Building/Laboratory	0	80	920	0	0	0	0
316 - 122	Treatment Plant Improvements (Existing Site)	0	1,966	17,266	5,758	0	0	0
316 - 124	Sanitary Sewer Management Plan Studies	325	120	120	120	120	120	240
316 - 126	Cease & Desist Order Requirements	286	150	30	0	0	0	0
	Fund Total	653	2,667	22,002	5,896	138	138	340
Fund 350	TRANSIT							
350 - 101	Paratransit Vehicles, Read-Ride	0	0	150	0	0	0	0
	Fund Total	0	0	150	0	0	0	0
Fund 420	POLICE DEPARTMENT							
420 - 103	Police Station - 2nd Story Addition	0	0	0	0	0	135	1,580
	Fund Total	0	0	0	0	0	135	1,580
Fund 430	ADMINISTRATIVE FACILITIES							
430 - 100	Development Impact Fee (AB 1600) Study	50	0	0	0	0	0	0
430 - 109	City Hall Expansion	430	0	0	0	0	285	4,285
430 - 110	ADA Improvements/Transition Plan	12	0	0	0	0	0	0
	Fund Total	492	0	0	0	0	285	4,285

CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2013-14	2014-15	2015-16	2016-17	2017-18	
Fund 440	PUBLIC WORKS FACILITIES							
440 - 104	Municipal Service Ctr. Soil/Groundwater Remediation	1,224	25	10	10	0	0	0
440 - 107	Municipal Service Center Demo & Storage Bid	0	0	0	0	355	0	0
Fund Total		1,224	25	10	10	355	0	0
Fund 450	STORM DRAINAGE							
450 - 104	Pond C	2,555	0	0	0	0	0	600
450 - 105	New South Channel	0	0	0	0	0	0	2,345
450 - 106	Southwest Area Drainage	0	0	0	0	0	0	110
450 - 108	Storm Drain System Repair and Replacement	23	0	0	0	0	0	177
450 - 112	South Almond Area Drainage Improvements	0	0	0	0	0	0	1,670
450 - 113	Electronic Telemetry System	0	0	0	0	0	0	140
450 - 115	Eastside Drainage Project	0	0	0	0	0	0	3,430
Fund Total		2,578	0	0	0	0	0	8,472
Fund 451	CORE AREA DRAINAGE							
451 - 100	Core Area Drainage Rehabilitation Project	794	0	0	0	0	0	2,675
Fund Total		794	0	0	0	0	0	2,675

CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2013-14	2014-15	2015-16	2016-17	2017-18	
Fund 460	TRANSPORTATION							
460 - 201	West A Interchange Study	60	0	0	50	290	0	0
460 - 202	Pedrick Road Interchange Study	0	0	0	50	275	0	0
460 - 203	Pitt School Road Interchange Study	0	0	0	0	0	350	0
460 - 206	Street Master Plan & Traffic Model	142	0	103	0	35	0	0
460 - 208	North First Street Interchange Study	0	0	0	0	0	350	0
460 - 209	Vaughn Rd. Realignment Study	30	0	0	0	0	0	0
460 - 308	I-80/West A Street Interchange	75	0	0	0	0	35	2,390
460 - 309	I-80/Pitt School Road Interchange	0	0	0	0	0	0	25,000
460 - 310	I-80/North First Street Interchange	0	0	0	0	0	0	25,000
460 - 311	I-80/Pedrick Road Interchange	0	0	0	0	0	0	25,000
460 - 313	Cherry Street Improvements	0	15	0	0	0	0	0
460 - 317	Slurry Seal & Paving Projects	0	0	660	0	100	0	0
460 - 318	Vaughn Road Realignment Construction	0	0	0	400	600	4,470	0
460 - 319	So. Adams Street Paving	0	0	0	0	0	300	0
460 - 321	St. Lt./Energy Efficiency Upgrades	0	0	0	0	0	0	1,130
460 - 322	Safe Routes to School Improvements	0	0	0	110	0	0	0
460 - 406	Pitt School Rd./Stratford Ave. Traffic Signal	0	0	0	0	55	440	0
460 - 407	Pitt School/Market Traffic Signal	0	0	0	0	30	205	0
460 - 408	Pitt School Rd./West A St. Traffic Signal	0	0	0	235	0	0	0
460 - 409	Evans Rd./West A St. Traffic Signal	0	0	0	235	0	0	0
460 - 410	Gateway Drive/West A St. Traffic Signal	0	0	0	0	235	0	0

CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2013-14	2014-15	2015-16	2016-17	2017-18	
460 - 411	Pitt School Rd./West H St. Signal	0	0	0	30	205	0	0
460 - 414	West A St./Lincoln St. Traffic Signal	0	0	0	0	30	205	0
460 - 415	Misc.Signal Upgrades	0	0	0	0	40	0	110
460 - 416	SR 113/Chestnut St. Traffic Signal	0	0	0	235	0	0	0
460 - 417	SR 113/Valley Glen Dr. Traffic Signal	0	0	0	235	0	0	0
460 - 418	SR 113/H Traffic Signal	117	0	0	118	0	0	0
460 - 501	Downtown Streetscape Program	1,815	0	0	0	25	550	0
460 - 601	Parkway Boulevard Railroad Grade Separation	2,580	20	0	0	7,510	5,420	0
460 - 701	Citywide Benchmark Project	0	90	0	0	0	0	0
Fund Total		4,819	125	763	1,698	9,430	12,325	78,630

Fund 470		TRANSIT						
470 - 102	B St. Ped. Undercrossing	0	16	0	0	0	0	0
470 - 103	North Jackson/West A Street Lot Improvements	100	0	0	0	0	0	400
470 - 104	Train Station/West A Street Undercrossing	45	0	0	0	0	0	24,955
Fund Total		145	16	0	0	0	0	25,355

CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2013-14	2014-15	2015-16	2016-17	2017-18	
Fund 480	RECREATION & COMM. SERV.							
480 - 117	Southwest Neighborhood Park	0	0	0	0	90	675	0
480 - 131	Hall Park Phase 3	820	5	0	0	0	225	2,250
480 - 133	Community Center/Aquatic Center (SW Comm. Park)	100	0	0	0	0	630	15,870
480 - 139	Pond A Accessibility	10	0	0	0	0	0	0
480 - 141	Playground Equipment Replacements	0	0	75	0	0	0	350
480 - 142	Tennis Court Resurfacing	0	0	50	0	0	0	0
	Fund Total	930	5	125	0	90	1,530	18,470
Fund 530	GAS TAX							
530 - 102	Sidewalk Program (cost sharing)	0	10	10	10	10	10	0
530 - 103	Sidewalk Repairs/Curb Cuts	0	121	0	131	0	131	0
530 - 320	Street Rehabilitation	150	0	0	0	0	0	0
	Fund Total	150	131	10	141	10	141	0
	CIP Total	13,680	3,346	25,476	8,738	10,625	14,756	140,866

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.¹

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

¹ 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):	9,200
Employed Residents (June 2012):	8,500
Unemployment Rate (June 2012):	7.1%
Projected New Jobs in Solano County (from 2008 to 2018):	6,900
Solano County Labor Force (Mar 2013):	218,400
% 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

Parks:	7
Community Center:	1
Teen Center:	1
Police Station:	1
Sewer Plant	1
Fire Station:	1

Major Employers

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

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

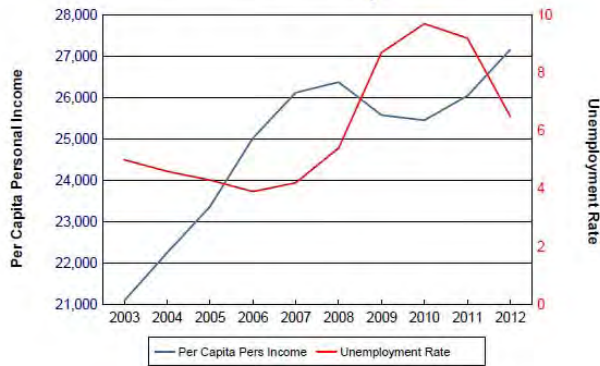
The State of California operates the following approved charter school:

- Dixon Montessori Charter School

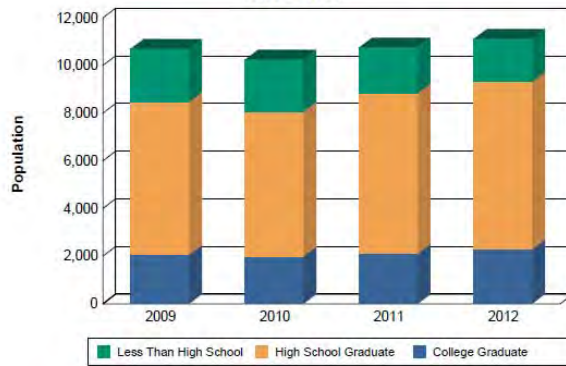
THE CITY OF DIXON DEMOGRAPHIC AND ECONOMIC STATISTICS

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

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:

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

COMPARISON TO OTHER NEARBY CITIES

	<u>Dixon</u>	<u>Suisun City</u>	<u>Benicia</u>	<u>Rio Vista</u>	<u>Vacaville</u>	<u>Fairfield</u>	<u>Vallejo</u>	<u>Davis</u>
City Population (as of 2013)	18,449	28,234	27,163	7,599	92,677	108,207	117,112	66,471
Property Taxes (Budget 2012-13)	\$ 2,796,627	\$ 1,144,000	\$ 12,951,025	\$ 1,750,000	\$ 10,923,272	\$ 24,733,000	\$ 13,202,999	\$ 15,095,221
Sales Taxes (Budget 2012-13)	\$ 4,999,000	\$ 2,413,800	\$ 5,452,020	\$ 687,500	\$ 16,566,011	\$ 17,618,000	\$ 11,000,000	\$ 8,451,760
Budgeted Sales Tax per Capita (Based on May 2013 population)	\$ 271	\$ 85	\$ 201	\$ 90	\$ 179	\$ 163	\$ 94	\$ 127
Rank of Sales Tax (CA) per capita (CY 2012)	80	481	91	279	167	202	338	356
Amount of Sales Tax (CA) per capita (CY 2012)	\$ 263	\$ 48	\$ 241	\$ 125	\$ 178	\$ 161	\$ 102	\$ 97
General Fund Appropriations (Budget 2012-13)	\$ 12,879,339	\$ 9,576,000	\$ 30,691,910	\$ 3,739,393	\$ 66,060,961	\$ 63,493,000	\$ 72,552,354	\$ 41,555,969

*State of California Dept. of Finance - <http://www.dof.ca.gov/>

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
ADA	Americans with Disabilities Act
AICP	American Institute of Certified Planners
ATOD	Alcohol, Tobacco and Other Drug
AV	Audio-visual
CAD	Computer Aided Design
CALBO	California Building Officials
CASQA	California Stormwater Quality Association
CCAC	City Clerks Association of California
CDBG	Community Development Block Grant
CDO	Cease and Desist Order
CEQA	California Environmental Quality Act
CFD	CalFire
CFD	Community Facilities District
CHRP	COPS Hiring Recovery Program
CIP	Capital Improvement Program
COP	Certificate of Participation
COPS	Citizen's Option for Public Safety
CRWQCB	California Regional Water Quality Control Board
CSMFO	California Society of Municipal Finance Officers
CMTA	California Municipal Treasurers Association
CSO	Community Services Officer
DFFA	Dixon Firefighters Association
DFPD	Dixon Fire Protection District
DMV	Department of Motor Vehicles
DPOA	Dixon Police Officers Association
DSMA	Dixon Senior Managers Association
DSWA	Dixon Solano Water Authority
DUSD	Dixon Unified School District
ED	Economic Development
EEO	Equal Employment Opportunity
EOC	Emergency Operations Center
ERAF	Education Revenue Augmentation Funds

FEMA	Federal Emergency Management Agency
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GPS	Global Positioning System
HR	Human Resources
HVAC	Heating Ventilation and Air Conditioning
IPMA	International Public Management Association (for HR)
IT	Information Technology
L&L	Lighting and Landscaping
LAFCO	Local Agency Formation Commission
LED	Light-emitting diode
LMIHF	Low and Moderate Income Housing Fund
LOCC	League of California Cities
MISAC	Municipal Information Systems Association of California
MOU	Memorandum of Understanding
NCCSIF	Northern California Cities Self Insurance Fund
NFSAD	North First Street Assessment District
O & M	Operations and Maintenance
PARS	Public Agency Retirement System
PEPRA	Public Employees' Pension Reform Act of 2013
PERS	Public Employees' Retirement System
PT	Part-Time
PTAF	Property Tax Administrative Fees
PW	Public Works
RDA	Redevelopment Agency
RFP	Request for Proposal
RFQ	Request for Qualifications
SAFER	Staffing for Adequate Fire & Emergency Response
SB	Senate Bill
SCBA	Self-Contained Breathing Apparatus
S/MUC	Senior Multi-Use Center
SRF	State Revolving Fund
SSMP	Sewer System Master Plan

STA	Solano Transportation Authority
SWMP	Storm Water Management Plan
TAB	Tax Allocation Bond
TCC	Travis Community Consortium
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