



FY 2016 Adopted Budget



City of Dixon
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Dixon, CA 95620
(707) 678-7000
www.ci.dixon.ca.us





ELECTED OFFICIALS

Jack Batchelor, Mayor
Jerry Castañon, Sr., Vice-Mayor
Steve Bird, Councilmember

Ted Hickman, Councilmember
Scott Pederson, Councilmember
Dane Besneatte, City Treasurer

EXECUTIVE STAFF

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

BUDGET STAFF

Jim Lindley, City Manager
Joan Michaels Aguilar, Deputy City Manager/Administrative Services
Kate Zawadzki, Deputy Finance Director
Noelle Cook, Finance Analyst
Stephanie Frank, Accounting and Payroll Analyst

CITY WEBSITE ADDRESS

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FY 2015-16 ADOPTED BUDGET

On behalf of City Staff, we are pleased to present the City Council with a balanced General Fund budget, for the fourth consecutive year. The fiscal year 2015-16 budget for all funds includes revenues of **\$63.41 million** and appropriations of **\$62.55 million** for all funds. The General Fund budget presented has revenues at **\$14.15 million** and total recurring appropriations at **\$14.00 million**. This budget, as adopted by the City Council in June, includes ongoing funding for public safety, public works, administrative functions, and capital projects within our wastewater and water operations. The following table summarizes adopted revenues and appropriations.

TABLE 1 – Summary of All Funds Revenues & Appropriations

Fund	Revenue	Appropriations
General Fund	14,153,731	14,216,086 ¹
GF- Sub Funds	378,966	492,492
Enterprise	44,659,488	43,521,320
Grants	163,575	357,412
Special Revenue	427,893	519,932
Capital Improvement	851,088	606,416
Special Assessment	1,252,864	1,298,417
Debt Service	932,538	913,319
Successor Agency	590,827	625,035
Total All Funds	\$ 63,410,970	\$ 62,550,429

¹ Includes one-time items of \$219,713

Our economic outlook has seen improvement with new single family residential home construction at the Parklane project located at the Northwest corner of State Highway 113 and East Parkway Boulevard. The development has five phases with 401 separate lots to be improved. Model homes opened for the first phase, and 101 building permits have been issued for Unit 1. The most recent sales info has 58 homes sold with 23 closed sales. Community Facilities District (CFD) 2013-1 (Parklane) has been established with the first series of special tax bonds to be issued in the fall of 2015.

Municipalities throughout California are seeing increases in general fund revenues, while enterprise fund revenues such as water are decreasing. The historic new water conservation rules put in place by Governor Brown to address the fourth year of California's drought has resulted in a revenue decline, while operational costs increase.

Dixon has adopted an Urgency Ordinance to begin compliance with the 25% water use reduction, including restricting outdoor irrigation to no more than two days per week.

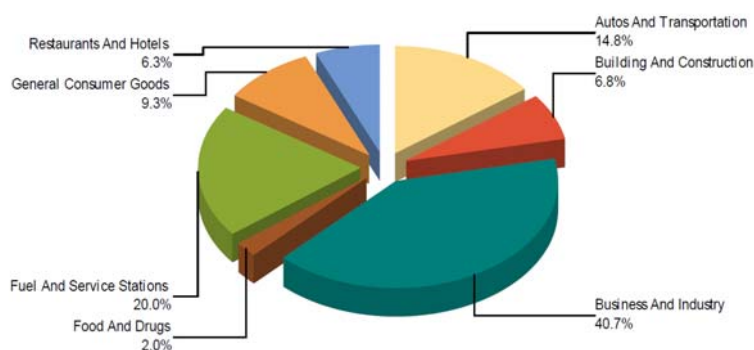
Key 2015-16 budget highlights:

- Restoration of the Community Action & Awareness Police Sergeant to full-time with funding split between General Fund and Police Grants
- Increased hours for two part-time positions, Administrative Clerk II at City Hall and the Building Inspector I to enhance customer service delivery
- New funds created to address the Wastewater Treatment Facility State Revolving Fund (SRF) Loan, the new Parklane Community Facilities District and as directed by Council, a new fund for Community Support which takes a portion of revenue derived from the electronic billboard
- Appropriations for Wastewater Treatment Facility Improvements, anticipated to be complete by December 2016
- Implementation of new technology initiatives including a new telephone system and continued computer replacement for staff
- Facility updates including property/evidence room upgrades for compliance, and new carpet/paint (Police), apparatus floor maintenance and installation of new roll-up automatic doors (Fire), repair of Assembly Hall concrete flooring (SMUC)

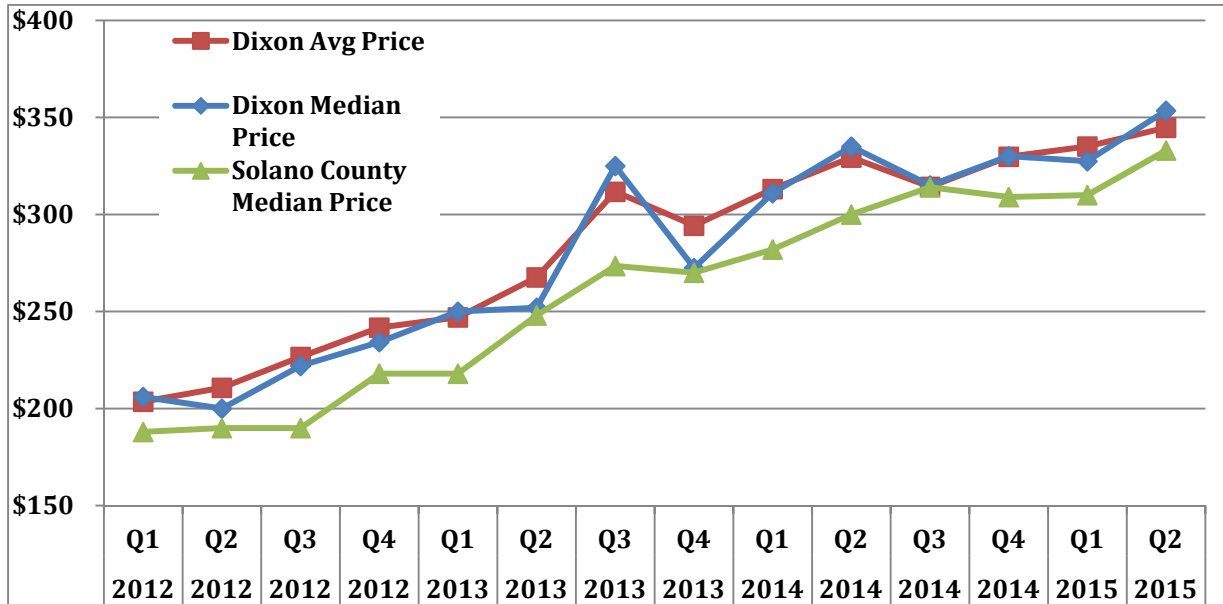
GENERAL FUND

The City's General Fund balance has grown in recent years due in part, to salary savings from vacant positions, prudent spending by departments and some one-time revenues. On the positive side, increased fund balance has meant the ability to fund more one-time requests including capital outlay purchases. This year has over \$346,000 funded compared with \$140,500 the prior fiscal year. The top two General Fund revenues, sales and property taxes, represent 63% of total revenue received. While both sources have seen large decreases in recent years, the trend is improving with increases projected for both key revenue sources.

Sales Tax. Sales tax revenues are budgeted to be \$4.88 million, an increase of 1.4% from the adopted 14-15 budget. Fuel & service stations comprise 20% of sales tax, and recent data reflects sales declines, that are in part mitigated by stronger performance in both the business and industry and autos and transportation categories.



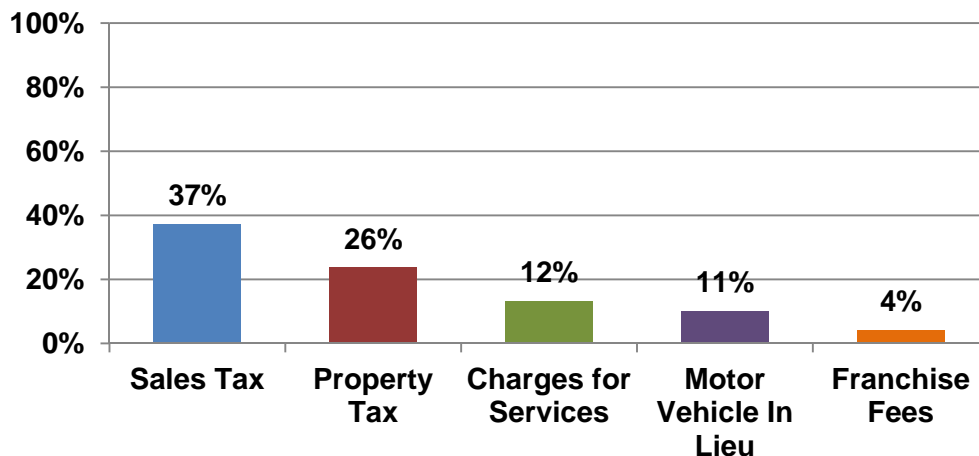
Property Tax. The City receives three apportionments in December, April and June. State law provides for a temporary reduction of the assessed property value due to market conditions. Property tax revenues are projected at \$3.45 million, a 4.73% increase over fiscal year 2014-15 estimated receipts. The most recent data on single family residential home sales reflects that Dixon’s median price has increased to \$353,500 reflecting 2nd quarter 2015 results. This compares with Solano County’s median home price of \$333,000 for the same period. The following table summarizes data on sales value history for 2012–2015 (2nd quarter).



Detached Single Family Residential Full Value Sales

Source: HdL Coren & Cone – Quarterly Sales History

The top five revenue sources make up 90% of General Fund revenues with the chart below depicting the Top Five Resources:



General Fund Expenditures

The General Fund recurring expenditures budget totals \$14 million. Fund 101 – General Fund Contingency, has been included as a source of transfers for continuation of the General Plan Update. Personnel costs comprise 77.4% of General Fund appropriations, with materials and supplies at 19.1% and the balance between capital outlay and transfers. Public safety, police and fire services, represents 57% of General Fund appropriations, followed by Engineering/Public Works (including Recreation & Senior Multi-Use Center) at 20%, General Government 11%, Administrative Services 9%, and Community Development at 3%.

Several one-time budget requests have been funded ranging from Planning Commissioner training to furniture updates at the Fire Department. The General Fund continues to provide support to other funds such as the Landscaping & Lighting Maintenance District, Recreation Fund and Debt Service, in the event development impact fees are insufficient to cover.

Other Funds

The Enterprise Funds, consisting of Wastewater, Water and Transit, are a series of funds to account for the operations and financing of facilities, systems and services in a manner similar to private business enterprise. The higher wastewater budget for this year is attributable to the Wastewater Treatment Facility Project and the State Revolving Loan Funds to be received and then transferred to the Sewer Capital Project Fund. As per Council authorization, an amount continues to be set-aside to accumulate the required SRF reserve fund. Capital outlay includes new and replacement items in both the wastewater treatment and wastewater collections operations.

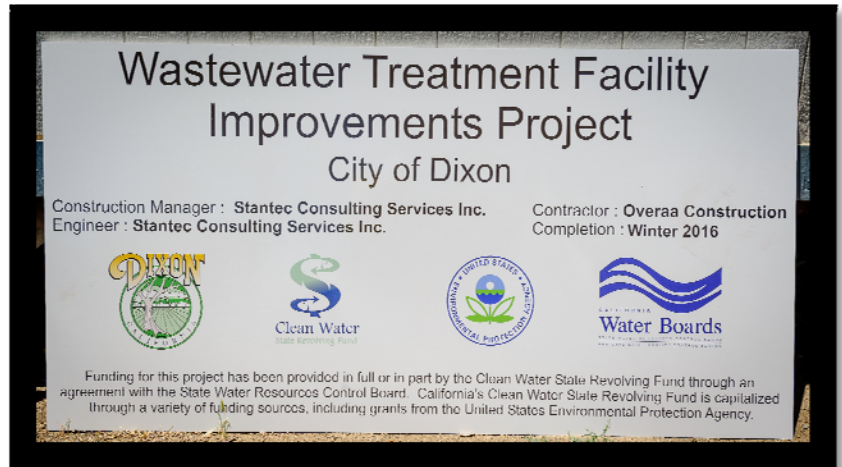
The Water Funds cover operations, operating and capital reserves, and capital projects. During 2014-15, with the DSWA dissolution, funds were transferred over to the City, and reflected as revenue in the budget. The 2015-16 budget for water operations presented a challenge due to the fourth year of the drought with Governor Brown declaring a state of emergency. Revenues are projected to be lower than budgeted in 2014-15 due to the conservation efforts of City of Dixon customers. Staff will be closely monitoring revenues during the year as to operational impacts.

As presented in the budget, revenues are insufficient to cover the operational costs associated with the water operation. No amount has been included to begin accumulating a capital reserve. Water capital projects have been scaled back. During the 2014-15 budget year, maintenance and repair costs surpassed the original amount contracted with the City's water operator. The budget does include a CPI increase for operation of the water system.

Capital Improvement Program

The adopted budget contains several new appropriations for both new and continuing projects, particularly in the wastewater and water operations. The wastewater projects

identified are consistent with the 2008 Wastewater Financial Plan and necessary for the City to comply with the Revised Cease and Desist Order issued by the Regional Water Quality Control Board in 2008. Wastewater Treatment Facility improvements including replacement of the headworks, construction of the operations/lab building and other site improvements has begun with Overaa Construction serving as Contractor.



On October 8, 2013, City Council adopted Resolution 13-131 allowing the City to enter into a reimbursement agreement with the State Water Resources Control Board for the repayment of Clean Water State Revolving Fund (SRF) program funds for the WWTF Improvements Project. The SRF Agreement was fully executed on October 14, 2014 for a total project amount of \$28.5 million.

The 15-16 water capital budget has appropriations for programs such as meter replacement and valve exercising, with carryovers anticipated to complete the water master plan, water rate study and Chromium-VI study. Many projects within the capital improvement funds initially budgeted in 2014-15 will have appropriations carried over to the new fiscal year. This includes the West A Street Overlay Project, Parks Master Plan update, Challenger Field improvements, and Hall Park Tennis Court Resurfacing.

Looking ahead to the Future

In February 2015, the City Council met to discuss Council goals and objectives and receive public input. The goals fell into four general categories: Public Safety, Infrastructure, Community/Economic Development, and Senior & Youth Activities. These goals were presented for Council consideration on April 28th, but have not yet been adopted. The complete goals summary is included in the Appendix.



The City held a groundbreaking for Powerscreen of California in June to welcome this new business to Dixon. Reps from the company expect to be operational in the fall of 2015. This should result in an increase to Dixon's sales tax revenues. As announced earlier this year, Dutch Bros. Coffee will also be coming to Dixon and we are working with other businesses considering making Dixon their home.

We continue our path toward financial stability with adopted General Fund revenues exceeding reoccurring General Fund appropriations. We have been fortunate that we have not had to dip into reserves to fund ongoing expenses. However, pressure continues to mount as personnel costs associated with PERS retirement funding and the upcoming minimum wage increase will drive costs higher in future years. Employee retention has been an issue with Dixon's salaries being less competitive than neighboring cities, despite employee groups receiving modest salary increases.

Conclusion

This budget serves as Dixon's financial plan for FY 2015-16 as adopted with input from the City Council on service priorities. While fiscal conditions have improved in California, public agencies, including Dixon, will continue to be vigilant in reviewing revenue streams to keep up with anticipated higher level personnel costs in future years.

We are proud to have presented to the City Council a balanced General Fund budget for the fourth consecutive year. We extend our appreciation to the Department Heads, departmental staff and the Administrative Services budget team for all of their efforts to bring forward this budget. We also want to thank and acknowledge Dixon's employees for their hard work and high level of customer service delivery.

Respectfully submitted



Jim Lindley
City Manager

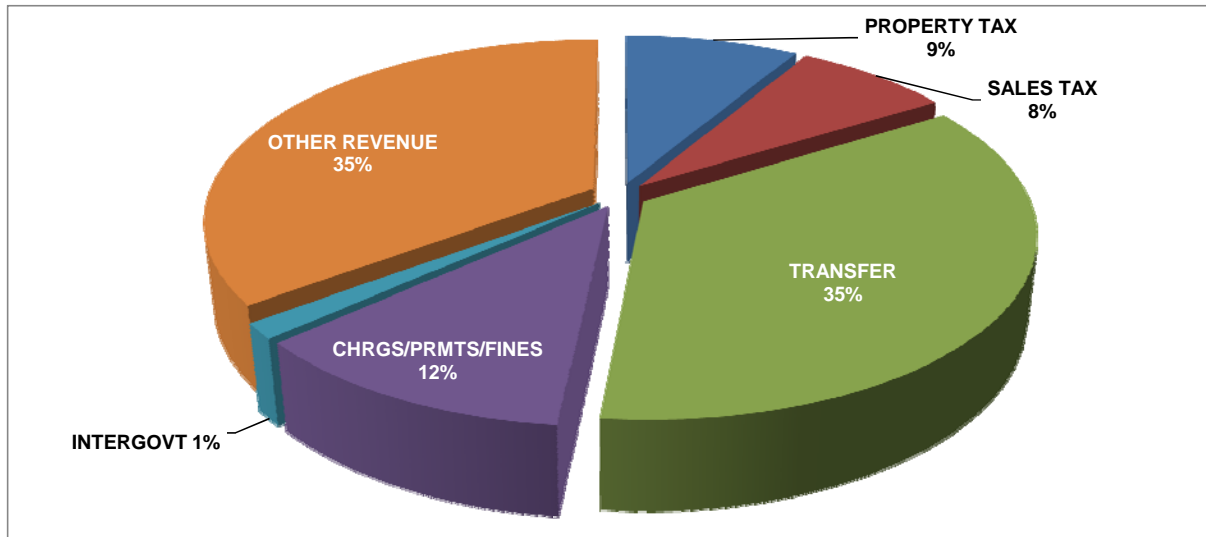


Joan Michaels Aguilar
Deputy City Manager-Admin Services

CITY OF DIXON
2015-16 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR REVENUES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	BUDGET 2016
General Fund and Sub Funds				
General Fund	(13,817,606)	(12,982,704)	(12,883,960)	(13,042,940)
Contingency	885	(8,979)	(2,680)	(83,142)
Council Discretionary Fund	(15,794)	(11,116)	(15,268)	(24,460)
Recreation	(59,404)	(45,734)	(45,000)	(52,150)
Planning Agreements	(43,995)	(10,287)	-	-
Equipment Replacement	(41,954)	(45,766)	(2,500)	-
Building Reserve	(149,132)	(662)	(500)	-
Infrastructure Reserve	(66)	(582)	(500)	(300)
PERS Stabilization Fund	-	(121)	-	-
<i>General and Sub Funds Total</i>	(14,127,067)	(13,105,951)	(12,950,408)	(13,202,993)
Enterprise				
Sewer - O&M	(2,260,698)	(2,411,119)	(2,702,847)	(3,424,969)
Sewer Equipment Replacement	(416)	(15,879)	(1,400)	-
Sewer Debt	(15)	(14)	(15)	-
Sewer SRF Debt	-	-	-	(18,488,308)
Sewer - Improvements	(431,350)	(9,654)	(431,720)	(362,520)
Sewer-Rehab Projects	(499)	(4,188)	(7,000)	-
Sewer Capital Mixed	37	(303)	(235)	-
Water Operations & Maintenance	-	(9)	(1,595,184)	(1,480,205)
Water Capital Projects	-	-	(600,000)	-
Transit	(648,993)	(654,938)	(620,033)	(669,091)
<i>Enterprise Total</i>	(3,341,935)	(3,096,104)	(5,958,434)	(24,425,093)
Grants and Special Revenue				
Home Loan	(4,895,930)	(4,262,444)	(5,958,606)	-
CA Used Oil	(5,317)	(5,344)	(5,325)	(5,325)
Police Grants	(99,875)	(100,614)	(101,000)	(100,000)
CDBG	(77,394)	(84,898)	(82,740)	(58,250)
CDBG Rehabilitation Grant	-	-	(1,100,000)	-
Gas Tax	(425,509)	(586,699)	(469,547)	(407,893)
Traffic Safety	(22,362)	(68,053)	(60,350)	(20,000)
Police - Asset Forfeiture	1	(4,186)	-	-
<i>Grants and Special Revenue Total</i>	(5,526,386)	(5,112,238)	(7,777,568)	(591,468)
Capital Projects				
Unrestricted CIP	(2,492)	(3,798)	(3,500)	(1,200)
Capital Funds - Comm Dev	277	5	-	-
Fire	(70,435)	(144)	(67,531)	(42,876)
Police	(30,625)	(62)	(29,361)	(18,648)
City Facilities	(44,684)	(357)	(43,406)	(27,288)
Public Works	(29,482)	(22,152)	(38,767)	(7,200)
Storm Drainage	(110,554)	(1,325)	(17,654)	(4,248)
Core Area Drainage	(502)	(2,087)	-	-
Transportation	(213,288)	(101,362)	(834,182)	(238,512)
Transit CIP	(138)	14	-	-
Recreation CIP	(435,279)	(3,602)	(377,215)	(248,046)
Parks CIP	-	(644,482)	(241,500)	(190,000)
Agricultural Land Mitigation	29	(284)	-	-
<i>Capital Projects Total</i>	(937,173)	(779,635)	(1,653,116)	(778,018)
Special Assessments /Lighting & Landscape				
Lighting & Landscaping #1-10	(141,525)	(142,794)	(145,491)	(147,591)
CFD 2003-1 Valley Glen	(239,450)	(93,690)	(93,074)	(89,074)
CFD Pond C / Lateral Two	(2,527)	(2,612)	(6,695)	(64,832)
CFD 2013-1 Parklane	-	-	-	(199,564)
West A Street AD	(675,327)	(1,153)	-	-
NFSAD	(1,465,317)	(4,520,064)	(699,840)	(697,940)
<i>Special Assessments /Lighting & Landscape Total</i>	(2,524,147)	(4,760,314)	(945,100)	(1,199,001)
Debt Service				
DPFA - Assess Districts	(1,804,453)	(2,619,756)	-	-
DPFA - Reassessment Revenue Bonds	-	(3,915,438)	(669,984)	(190,530)
<i>Debt Service Total</i>	(1,804,453)	(6,535,193)	(669,984)	(190,530)
Successor Agency				
Low and Mod Inc Hsg Asset Fund	(7,586)	(15,293)	(1,410)	(792)
RDA Obligation Retirement Fund	(563,312)	(466,799)	(654,904)	(565,035)
<i>Successor Agency Total</i>	(570,899)	(482,091)	(656,314)	(565,827)
Totals	(28,832,059)	(33,871,527)	(30,610,924)	(40,952,929)

CITY OF DIXON
FY 2016 BUDGET REVENUE BY SOURCE
INCLUDES TRANSFERS



FUND	PROPERTY TAX	SALES TAX	TRANSFER	CHARGES, PERMITS, & FINES	INTER. GOVT.	OTHER REVENUE	TOTAL
General Fund	3,454,921	4,883,487	1,110,791	1,518,858	193,173	2,992,502	14,153,731
Contingency	-	-	-	-	-	83,142	83,142
Council Discretionary Fund	-	-	154,860	24,160	-	300	179,320
Recreation	-	-	14,054	52,150	-	-	66,204
DPFA - Reassessment Revenue Bonds	190,530	-	478,615	-	-	-	669,145
Sewer - O&M	-	-	17,000	3,366,769	8,000	50,200	3,441,969
SRF Reserve	-	-	867,330	-	-	-	867,330
Sewer Equipment Replacement	-	-	50,000	-	-	-	50,000
Sewer Debt	-	-	176,685	-	-	-	176,685
Sewer SRF Debt	-	-	-	-	-	18,488,308	18,488,308
Sewer - Improvements	-	-	-	357,120	-	5,400	362,520
Sewer-Rehab Projects	-	-	205,059	-	-	-	205,059
Sewer Capital Mixed	-	-	18,606,308	-	-	-	18,606,308
Water Operations & Maintenance	-	-	-	1,474,205	-	6,000	1,480,205
Water Operating Reserve	-	-	48,584	-	-	-	48,584
Water Capital Projects Rehab	-	-	263,429	-	-	-	263,429
Transit	-	-	-	90,000	579,091	-	669,091
Unrestricted CIP	-	-	-	-	-	1,200	1,200
Fire	-	-	-	42,876	-	-	42,876
Police	-	-	-	18,648	-	-	18,648
City Facilities	-	-	-	27,288	-	-	27,288
Public Works	-	-	-	7,200	-	-	7,200
Storm Drainage	-	-	-	4,248	-	-	4,248
Transportation	-	-	-	16,956	-	221,556	238,512
Transit CIP	-	-	73,070	-	-	-	73,070
Recreation CIP	-	-	-	246,046	-	2,000	248,046
Parks CIP	-	-	-	190,000	-	-	190,000
Low and Mod Inc Hsg Asset Fund	-	-	-	-	-	792	792
Gas Tax	-	-	-	-	-	407,893	407,893
Traffic Safety	-	-	-	20,000	-	-	20,000
CA Used Oil	-	-	-	-	5,325	-	5,325
Police Grants	-	-	-	-	100,000	-	100,000
CDBG	-	-	-	-	-	58,250	58,250
Lighting & Landscaping #1-10	147,591	-	53,863	-	-	-	201,454
CFD 2003-1 Valley Glen	89,074	-	-	-	-	-	89,074
CFD Pond C / Lateral Two	64,832	-	-	-	-	-	64,832
CFD 2013-1 Parklane	199,064	-	-	-	-	500	199,564
NFSAD	695,840	-	-	-	-	2,100	697,940
RDA Obligation Retirement Fund	560,835	-	25,000	-	-	4,200	590,035
Infrastructure Reserve	-	-	50,000	-	-	300	50,300
TOTAL	5,402,687	4,883,487	22,458,041	7,456,524	885,589	22,324,643	63,410,970
PERCENT OF TOTAL	9%	8%	35%	12%	1%	35%	100%

**CITY OF DIXON
2015-16 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR APPROPRIATIONS/EXPENDITURES
(WITHOUT TRANSFERS)**

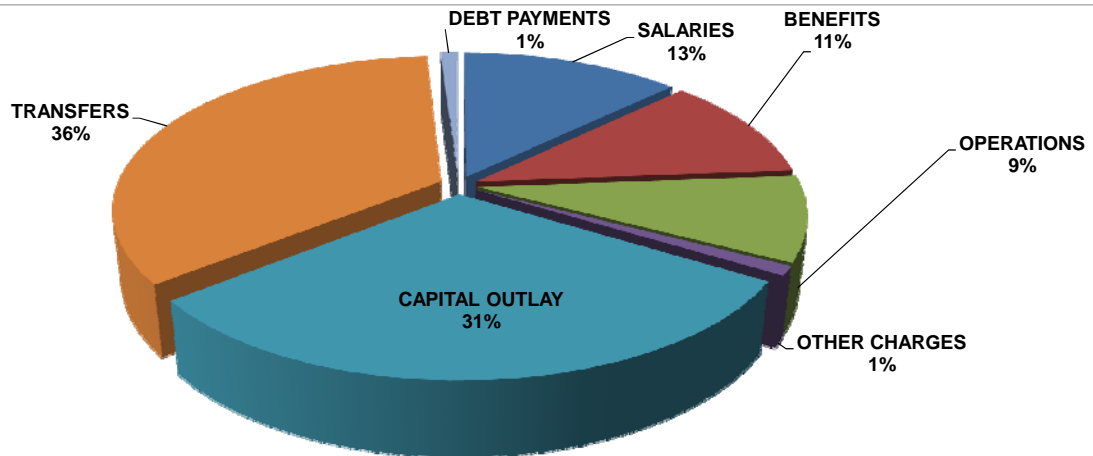
PROGRAM/FUNCTION	ACTUAL 2013	ACTUAL 2014	ADOPTED 2015	ADOPTED 2016
General Fund (by Department)				
Non-departmental	94,787	147,859	221,736	155,464
City Council	68,161	74,556	134,611	158,421
City Manager	241,804	323,246	355,207	372,101
City Clerk	-	155,556	192,864	165,424
Admin Services	908,594	1,092,273	1,188,822	1,205,588
Personnel/Risk Management	435,726	283,248	263,914	245,418
City Attorney	190,543	134,102	133,200	144,000
General Liability Insurance	205,985	233,950	226,971	209,620
Planning	280,592	306,790	412,659	442,281
Engineering	641,055	696,038	749,802	686,394
Park Maintenance	1,084,499	1,026,803	1,232,327	1,094,771
Street Maintenance	647,446	494,251	544,030	473,483
Storm Drain Maintenance	-	-	-	190,340
Police	3,563,681	3,601,852	4,122,466	4,448,026
Fire	4,004,312	3,721,698	4,007,133	3,715,443
Recreation	202,356	209,225	237,040	240,553
Senior Multi-Use Center	85,025	121,075	94,359	125,562
General Fund Total	12,654,565	12,622,523	14,117,141	14,072,889
Council Discretionary Fund	-	7,765	375,000	178,033
Recreation	44,348	29,823	38,322	49,993
General and Sub Funds Total	\$ 12,698,913	\$ 12,660,111	\$ 14,530,463	\$ 14,300,915
Enterprise				
Sewer - O&M	1,281,794	1,174,681	1,256,527	1,757,886
Sewer Debt	44,108	34,655	169,630	173,149
Sewer - Improvements	1,370,264	1,368,701	41,603	-
Sewer-Rehab Projects	41,211	104,300	199,000	199,000
Sewer Capital Mixed	13,577	6,521	46,000	18,606,308
Water Operations & Maintenance	-	67,879	1,043,149	1,113,677
Water Capital Projects	-	-	600,000	25,000
Water Capital Projects Rehab	-	-	365,000	262,000
Transit	675,012	632,199	556,985	605,391
Enterprise Total	3,425,966	3,388,937	4,277,894	22,742,410

**CITY OF DIXON
2015-16 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR APPROPRIATIONS/EXPENDITURES
(WITHOUT TRANSFERS)**

PROGRAM/FUNCTION	ACTUAL 2013	ACTUAL 2014	ADOPTED 2015	ADOPTED 2016
Special Revenue and Grants				
CA Used Oil	4,530	6,024	5,325	5,400
Police Grants	82,116	134,168	188,934	135,955
CDBG	14,138	15,634	215,000	216,057
CDBG Rehabilitation Grant	-	224	1,100,000	-
Gas Tax	59,713	71,323	98,312	215,354
Traffic Safety	42,875	22,425	45,000	27,000
<i>Special Revenue and Grants Total</i>	203,371	249,798	1,652,571	599,766
Capital Projects				
Unrestricted CIP	-	3,859	-	35,000
Public Works	18,378	9,517	25,000	-
Storm Drainage	144,363	9,495	150,617	148,486
Core Area Drainage	7,797	1,193,678	-	-
Transportation	333,551	254,288	687,000	24,500
Transit CIP	17,768	33,484	78,290	73,070
Recreation CIP	38,697	-	501,000	-
Parks CIP	-	1,095	170,000	65,000
<i>Capital Projects Total</i>	\$ 560,554	\$ 1,505,416	\$ 1,611,907	\$ 346,056
Debt Service				
Lease Financing	441,758	444,092	263,705	263,393
DPFA - Assess Districts	1,640,835	8,777,348	-	-
DPFA - Reassessment Revenue Bonds	-	258,849	615,830	649,926
<i>Debt Service Total</i>	\$ 2,082,593	\$ 9,480,289	\$ 879,535	\$ 913,319
Successor Agency				
Low and Mod Inc Hsg Asset Fund	-	1,110	26,000	35,000
RDA Obligation Retirement Fund	2,794,414	164,542	429,904	340,035
<i>Agency Total</i>	\$ 2,794,414	\$ 165,652	\$ 455,904	\$ 375,035
TOTALS	\$ 21,765,811	\$ 27,450,203	\$ 23,408,274	\$ 39,277,501

Note 1: Transfers excluded from totals

CITY OF DIXON
FY 2016 BUDGET EXPENDITURE BY ELEMENT
INCLUDES TRANSFERS



FUND	SALARIES	BENEFITS	OPERATIONS	OTHER CHARGES	CAPITAL OUTLAY	TRANSFERS	DEBT PAYMENTS	TOTAL
General Fund	7,463,973	3,545,044	2,717,565	-	346,307	143,197	-	14,216,086
Contingency	-	-	-	-	-	154,860	-	154,860
Council Discretionary Fund	-	-	178,033	-	-	-	-	178,033
Recreation	18,514	854	30,625	-	-	16,211	-	66,204
Lease Financing	-	-	-	263,393	-	-	-	263,393
DPFA - Reassessment Revenue Bonds	-	-	11,190	-	-	-	638,736	649,926
Sewer - O&M	391,146	215,477	972,272	3,337	175,653	1,700,497	-	3,458,382
Sewer Equipment Replacement	-	-	-	-	-	17,000	-	17,000
Sewer Debt	-	-	1,000	172,149	-	-	-	173,149
Sewer SRF Debt	-	-	-	-	-	18,488,308	-	18,488,308
Sewer - Improvements	-	-	-	-	-	55,918	-	55,918
Sewer-Rehab Projects	-	-	-	-	199,000	6,059	-	205,059
Sewer Capital Mixed	-	-	-	-	18,606,308	176	-	18,606,484
Water Operations & Maintenance	53,766	23,319	1,036,592	-	-	439,618	-	1,553,295
Water Capital Projects	-	-	-	-	25,000	-	-	25,000
Water Capital Projects Rehab	-	-	-	-	262,000	1,429	-	263,429
Transit	263,657	171,414	169,720	600	-	69,905	-	675,296
Unrestricted CIP	-	-	-	-	35,000	-	-	35,000
Fire	-	-	-	-	-	118,608	-	118,608
Police	-	-	-	-	-	51,576	-	51,576
City Facilities	-	-	-	-	-	69,347	-	69,347
Public Works	-	-	-	-	-	12,858	-	12,858
Storm Drainage	-	-	-	148,486	-	1,684	-	150,170
Transportation	-	-	15,000	-	9,500	6,287	-	30,787
Transit CIP	-	-	-	73,070	-	-	-	73,070
Parks CIP	-	-	-	-	65,000	-	-	65,000
Low and Mod Inc Hsg Asset Fund	-	-	35,000	-	-	-	-	35,000
Gas Tax	20,172	13,875	31,308	-	150,000	277,017	-	492,371
Traffic Safety	-	-	27,000	-	-	561	-	27,561
CA Used Oil	-	-	5,400	-	-	-	-	5,400
Police Grants	32,667	26,288	77,000	-	-	-	-	135,955
CDBG	-	-	216,057	-	-	-	-	216,057
Lighting & Landscaping #1-10	33,846	16,042	151,566	-	-	-	-	201,454
CFD 2003-1 Valley Glen	42,066	26,917	51,941	-	29,206	1,447	-	151,577
CFD Pond C / Lateral Two	21,894	13,068	8,698	-	20,852	70	-	64,582
CFD 2013-1 Parklane	-	-	10,991	-	1,800	-	186,773	199,564
NFSAD	-	-	10,000	190,530	-	480,657	-	681,187
RDA Obligation Retirement Fund	-	-	13,500	2,300	-	250,000	324,235	590,035
Equipment Replacement	-	-	-	-	-	40,500	-	40,500
Infrastructure Reserve	-	-	-	-	-	52,895	-	52,895
TOTAL	8,341,701	4,052,297	5,770,458	853,865	19,925,627	22,456,685	1,149,744	62,550,376
PERCENT OF TOTAL	13%	11%	9%	1%	31%	35%	1%	100%

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Guide to the Document

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

Document Organization

Budget Process / Calendar / Policies

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

Budget Overview

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

Summary Information

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

General Fund and Sub Funds

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

Other Funds

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

Appendix

This section contains the resolution, appropriation limit, cost allocation, Investment policy, Benefit summary, PERS Retirement Program information, City profile, glossary and list of acronyms.

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**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	<i>General Fund</i> ¹	<i>Contingency</i>	<i>Council Discretionary</i>	<i>Recreation</i>	<i>Community Support</i>
		100	101	102	103	105
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2014	19,681,293	2,411,114	1,979,582	183,283	1,559	-
Estimated Revenue & Transfers	41,505,873	13,961,617	154,944	384,324	60,151	11,000
Total Projected Available Resources	61,187,166	16,372,731	2,134,526	567,607	61,710	11,000
Estimated Expenditures	39,549,252	13,756,867	607,177	379,516	61,709	-
Ending Fund Balance - June 30, 2015	21,637,913	<u>2,615,864</u>	<u>1,527,349</u>	<u>188,091</u>	<u>-</u>	<u>11,000</u>
		30.12%		<i>General Fund Reserve</i>		
Fund Balance Variance: June 30, 2014 to June 30, 2015	9.94%					
FY 2016 ADOPTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2015	21,637,913	2,615,864	1,527,349	188,091	-	11,000
Adopted Revenue & Transfers	63,410,970	14,153,731	83,142	179,320	66,204	-
Total Projected Available Resources	85,048,883	16,769,595	1,610,491	367,411	66,204	11,000
Adopted Appropriations	62,550,428	14,216,086	154,860	178,033	66,204	
Ending Fund Balance - June 30, 2016	22,498,455	<u>2,553,510</u>	<u>1,455,631</u>	<u>189,378</u>	<u>-</u>	<u>11,000</u>
		28.87%		<i>General Fund Reserve</i>		
Fund Balance Variance: June 30, 2015 to June 30, 2016	3.98%					
				¹ General Fund Includes one time items of \$219,713		

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

	GENERAL FUND AND SUB FUNDS					Total
	Planning	Equipment Replacement Reserve	Building Reserve	Infrastructure Reserve	PERS Stabilization	
	190	820	830	831	840	
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2014	1,434	518,461	158,846	150,880	64,639	5,469,799
Estimated Revenue & Transfers	-	7,262	50,300	50,300	22	14,679,919
Total Projected Available Resources	1,434	525,723	209,146	201,180	64,661	20,149,719
Estimated Expenditures	-	12,500	124,000	6,516	-	14,948,285
Ending Fund Balance - June 30, 2015	<u>1,434</u>	<u>513,223</u>	<u>85,146</u>	<u>194,664</u>	<u>64,661</u>	<u>5,201,433</u>
Fund Balance Variance: June 30, 2014 to June 30, 2015						Percent Increase/Decrease(-) -4.91%
FY 2016 ADOPTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2015	1,434	513,223	85,146	194,664	64,661	5,201,433
Adopted Revenue & Transfers	-	-	-	50,300	-	14,532,698
Total Projected Available Resources	1,434	513,223	85,146	244,964	64,661	19,734,130
Adopted Appropriations	-	40,500	-	52,895	-	14,708,577
Ending Fund Balance - June 30, 2016	<u>1,434</u>	<u>472,723</u>	<u>85,146</u>	<u>192,070</u>	<u>64,661</u>	<u>5,025,553</u>
Fund Balance Variance: June 30, 2015 to June 30, 2016						Percent Increase/Decrease(-) -3.38%

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

	ENTERPRISE FUNDS*				
	<i>Sewer O&M</i>	<i>SRF Reserve</i>	<i>Sewer Equipment Replacement</i>	<i>Sewer Debt Service</i>	<i>SRF Debt Service</i>
	305	306	307	308	309
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2014	1,004,842	-	183,681	11,065	-
Estimated Revenue & Transfers	2,747,883	505,963	53,301	1,489,630	1,847,094
Total Projected Available Resources	3,752,725	505,963	236,982	1,500,695	1,847,094
Estimated Expenditures	2,857,836	-	45,200	1,504,231	1,847,094
Ending Fund Balance - June 30, 2015	<u>894,889</u>	<u>505,963</u>	<u>191,782</u>	<u>(3,536)</u>	<u>-</u>

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

FY 2016 ADOPTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2015	894,889	505,963	191,782	(3,536)	-
Adopted Revenue & Transfers	3,441,969	867,330	50,000	176,685	18,488,308
Total Projected Available Resources	4,336,858	1,373,293	241,782	173,149	18,488,308
Adopted Appropriations	3,458,382	-	17,000	173,149	18,488,308
Ending Fund Balance - June 30, 2016	<u>878,476</u>	<u>1,373,293</u>	<u>224,782</u>	<u>-</u>	<u>-</u>

***Fund Balance Variance:
June 30, 2015 to
June 30, 2016***

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

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

	ENTERPRISE FUNDS*				
	<i>Sewer Capital</i>	<i>Sewer Rehab</i>	<i>Sewer Mixed</i>	<i>Water O&M</i>	<i>Water Ops Reserve</i>
	310	315	316	331	332
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2014	1,650,314	1,034,614	559,635	86,370	-
Estimated Revenue & Transfers	1,015,952	200,800	1,553,843	2,608,678	261,861
Total Projected Available Resources	2,666,266	1,235,414	2,113,478	2,695,048	261,861
Estimated Expenditures	62,151	379,554	1,620,585	2,053,791	-
Ending Fund Balance - June 30, 2015	<u>2,604,115</u>	<u>855,860</u>	<u>492,893</u>	<u>641,257</u>	<u>261,861</u>

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

FY 2016 ADOPTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2015	2,604,115	855,860	492,893	641,257	261,861
Adopted Revenue & Transfers	362,520	205,059	18,606,308	1,480,205	48,584
Total Projected Available Resources	2,966,635	1,060,919	19,099,201	2,121,462	310,445
Adopted Appropriations	55,918	205,059	18,606,484	1,553,295	-
Ending Fund Balance - June 30, 2016	<u>2,910,717</u>	<u>855,860</u>	<u>492,717</u>	<u>568,167</u>	<u>310,445</u>

***Fund Balance Variance:
June 30, 2015 to
June 30, 2016***

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

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

	ENTERPRISE FUNDS*				Total
	Water Capital Reserve	Water CIP	Water Capital Rehab	Transit	
	333	334	335	350	
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2014	-	-	-	219,694	4,750,216
Estimated Revenue & Transfers	167,808	45,037	813,830	642,033	13,953,713
Total Projected Available Resources	167,808	45,037	813,830	861,727	18,703,929
Estimated Expenditures	-	4,548	647,345	619,417	11,641,752
Ending Fund Balance - June 30, 2015	<u>167,808</u>	<u>40,489</u>	<u>166,485</u>	<u>242,310</u>	<u>7,062,177</u>

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

Percent Increase/Decrease(-) 48.67%

FY 2016 ADOPTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2015	167,808	40,489	166,485	242,310	7,062,177
Adopted Revenue & Transfers	-	-	263,429	669,091	44,659,488
Total Projected Available Resources	167,808	40,489	429,914	911,401	51,721,665
Adopted Appropriations	-	25,000	263,429	675,296	43,521,320
Ending Fund Balance - June 30, 2016	<u>167,808</u>	<u>15,489</u>	<u>166,485</u>	<u>236,106</u>	<u>8,200,345</u>

**Fund Balance Variance:
June 30, 2015 to
June 30, 2016**

Percent Increase/Decrease(-) 16.12%

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

	GRANTS					Total
	<i>Home FTHB Loan Program</i>	<i>Used Oil Grant</i>	<i>Police Grants</i>	<i>CDBG</i>	<i>CDBG PTA Grant</i>	
	525	550	560	570	572	
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2014	33,263	3,395	212,700	310,154	(224)	559,289
Estimated Revenue & Transfers	5,600,000	5,325	100,517	75,000	1,100,000	6,880,842
Total Projected Available Resources	5,633,263	8,720	313,217	385,154	1,099,776	7,440,131
Estimated Expenditures	5,633,263	5,150	178,333	6,341	1,099,776	6,922,863
Ending Fund Balance - June 30, 2015	<u>-</u>	<u>3,570</u>	<u>134,884</u>	<u>378,813</u>	<u>-</u>	<u>517,267</u>
Fund Balance Variance: June 30, 2014 to June 30, 2015				Percent Increase/Decrease(-)		-7.51%
FY 2016 ADOPTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2015	-	3,570	134,884	378,813	-	517,267
Adopted Revenue & Transfers	-	5,325	100,000	58,250	-	163,575
Total Projected Available Resources	-	8,895	234,884	437,063	-	680,842
Adopted Appropriations	-	5,400	135,955	216,057	-	357,412
Ending Fund Balance - June 30, 2016	<u>-</u>	<u>3,495</u>	<u>98,929</u>	<u>221,006</u>	<u>-</u>	<u>323,430</u>
Fund Balance Variance: June 30, 2015 to June 30, 2016				Percent Increase/Decrease(-)		-37.47%

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

SPECIAL REVENUE FUNDS

	<i>Gas Tax</i>	<i>Traffic Safety</i>	<i>Asset Forfeiture</i>	Total
	530	540	561	
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2014	506,715	84,400	5,358	596,473
Estimated Revenue & Transfers	546,550	20,000	-	566,550
Total Projected Available Resources	1,053,265	104,400	5,358	1,163,023
Estimated Expenditures	605,928	27,867	-	633,795
Ending Fund Balance - June 30, 2015	<u>447,337</u>	<u>76,533</u>	<u>5,358</u>	<u>529,228</u>
Fund Balance Variance: June 30, 2014 to June 30, 2015				-11.27%
FY 2016 ADOPTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2015	447,337	76,533	5,358	529,228
Adopted Revenue & Transfers	407,893	20,000	-	427,893
Total Projected Available Resources	855,230	96,533	5,358	957,121
Adopted Appropriations	492,371	27,561	-	519,932
Ending Fund Balance - June 30, 2016	<u>362,859</u>	<u>68,972</u>	<u>5,358</u>	<u>437,189</u>
Fund Balance Variance: June 30, 2015 to June 30, 2016				Percent Increase/Decrease(-) -17.39%

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

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
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2014	514,159	172	-	-	-	396,954	(1,077,987)
Estimated Revenue & Transfers	1,200	-	143,263	62,289	91,490	105,450	28,500
Total Projected Available Resources	515,359	172	143,263	62,289	91,490	502,404	(1,049,487)
Estimated Expenditures	359,601	-	67,531	29,361	44,554	95,971	152,524
Ending Fund Balance - June 30, 2015	<u>155,758</u>	<u>172</u>	<u>75,732</u>	<u>32,928</u>	<u>46,936</u>	<u>406,433</u>	<u>(1,202,011)</u>

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

FY 2016 ADOPTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2015	155,758	172	75,732	32,928	46,936	406,433	(1,202,011)
Adopted Revenue & Transfers	1,200	-	42,876	18,648	27,288	7,200	4,248
Total Projected Available Resources	156,958	172	118,608	51,576	74,224	413,633	(1,197,763)
Adopted Appropriations	35,000	-	118,608	51,576	69,347	12,858	150,170
Ending Fund Balance - June 30, 2016	<u>121,958</u>	<u>172</u>	<u>-</u>	<u>-</u>	<u>4,877</u>	<u>400,775</u>	<u>(1,347,933)</u>

***Fund Balance Variance:
June 30, 2015 to
June 30, 2016***

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	<i>Core Area Drainage</i>	<i>Trans- portation</i>	<i>Transit</i>	<i>Recreation</i>	<i>Recreation</i>	<i>Ag. Land Mitigation</i>	Total
	451	460	470	480	481	490	
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2014	(156,599)	3,199,224	(28,127)	814,346	643,387	64,242	4,369,770
Estimated Revenue & Transfers	224,364	995,043	131,562	748,529	149,000	-	2,680,690
Total Projected Available Resources	67,765	4,194,267	103,435	1,562,875	792,387	64,242	7,050,460
Estimated Expenditures	60,525	1,643,535	100,035	75,019	64,500	-	2,693,156
Ending Fund Balance - June 30, 2015	<u>7,240</u>	<u>2,550,732</u>	<u>3,399</u>	<u>1,487,856</u>	<u>727,887</u>	<u>64,242</u>	<u>4,357,303</u>

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

Percent Increase/Decrease(-) -0.29%

FY 2016 ADOPTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2015	7,240	2,550,732	3,399	1,487,856	727,887	64,242	4,357,303
Adopted Revenue & Transfers	-	238,512	73,070	248,046	190,000	-	851,088
Total Projected Available Resources	7,240	2,789,244	76,469	1,735,902	917,887	64,242	5,208,392
Adopted Appropriations	-	30,787	73,070	-	65,000	-	606,416
Ending Fund Balance - June 30, 2016	<u>7,240</u>	<u>2,758,457</u>	<u>3,399</u>	<u>1,735,902</u>	<u>852,887</u>	<u>64,242</u>	<u>4,601,976</u>

**Fund Balance Variance:
June 30, 2015 to
June 30, 2016**

Percent Increase/Decrease(-) 5.62%

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

SPECIAL ASSESSMENTS - L&L AND CFD FUNDS

	<i>L&L Zones</i>	<i>Valley Glen CFD</i>	<i>Brookfield CFD</i>	<i>CFD 2013-1 PARKLANE</i>	<i>West A</i>	<i>N. First Street</i>	Total
	600	651	655	660	710	720	
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2014	137,662	1,084,247	17,245	-	(26,039)	957,078	2,170,192
Estimated Revenue & Transfers	200,503	90,443	29,235	-	26,039	821,641	1,167,861
Total Projected Available Resources	338,165	1,174,690	46,480	-	-	1,778,719	3,338,053
Estimated Expenditures	238,542	110,802	4,443	-	-	778,874	1,132,661
Ending Fund Balance - June 30, 2015	<u>99,622</u>	<u>1,063,888</u>	<u>42,037</u>	<u>-</u>	<u>-</u>	<u>999,845</u>	<u>2,205,391</u>

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

Percent Increase/Decrease(-) 1.62%

FY 2016 ADOPTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2015	99,622	1,063,888	42,037	-	-	999,845	2,205,391
Adopted Revenue & Transfers	201,454	89,074	64,832	199,564	-	697,940	1,252,864
Total Projected Available Resources	301,076	1,152,962	106,869	199,564	-	1,697,785	3,458,255
Adopted Appropriations	201,454	151,577	64,635	199,564	-	681,187	1,298,417
Ending Fund Balance - June 30, 2016	<u>99,622</u>	<u>1,001,384</u>	<u>42,233</u>	<u>-</u>	<u>-</u>	<u>1,016,598</u>	<u>2,159,838</u>

**Fund Balance Variance:
June 30, 2015 to
June 30, 2016**

Percent Increase/Decrease(-) -2.07%

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

	DEBT SERVICE FUNDS			Total
	<i>Lease Financing</i>	<i>DPFA Assmt. District</i>	<i>DPFA Reassmt. Rev Bond</i>	
	275	280	281	
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2014	4,470	-	1,045,389	1,049,858
Estimated Revenue & Transfers	263,705	-	567,406	831,111
Total Projected Available Resources	268,175	-	1,612,795	1,880,969
Estimated Expenditures	263,705	-	592,105	855,810
Ending Fund Balance - June 30, 2015	<u>4,470</u>	<u>-</u>	<u>1,020,690</u>	<u>1,025,160</u>
Fund Balance Variance: June 30, 2014 to June 30, 2015				-2.35%
FY 2016 ADOPTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2015	4,470	-	1,020,690	1,025,160
Adopted Revenue & Transfers	263,393	-	669,145	932,538
Total Projected Available Resources	267,863	-	1,689,834	1,957,697
Adopted Appropriations	263,393	-	649,926	913,319
Ending Fund Balance - June 30, 2016	<u>4,470</u>	<u>-</u>	<u>1,039,908</u>	<u>1,044,378</u>
Fund Balance Variance: June 30, 2015 to June 30, 2016				Percent Increase/Decrease(-) 1.87%

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

	SUCCESSOR AGENCY FUNDS		
	<i>Housing Successor Agency</i>	<i>RDA Obligation Retirement</i>	Total
	527	740	
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2014	25,298	690,397	715,695
Estimated Revenue & Transfers	13,418	731,769	745,187
Total Projected Available Resources	38,716	1,422,166	1,460,882
Estimated Expenditures	-	720,929	720,929
Ending Fund Balance - June 30, 2015	<u>38,716</u>	<u>701,237</u>	<u>739,953</u>
<i>Fund Balance Variance: June 30, 2014 to June 30, 2015</i>			3.39%
FY 2016 ADOPTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2015	38,716	701,237	739,953
Adopted Revenue & Transfers	792	590,035	590,827
Total Projected Available Resources	39,508	1,291,272	1,330,780
Adopted Appropriations	35,000	590,035	625,035
Ending Fund Balance - June 30, 2016	<u>4,508</u>	<u>701,237</u>	<u>705,745</u>
<i>Fund Balance Variance: June 30, 2015 to June 30, 2016</i>			Percent Increase/Decrease(-) -4.62%



Capital Equipment
(All Funds)



General Fund
Five-Yr Projections

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS
(not included in Capital Project Funds)
FY 2015-16 BUDGET

GENERAL FUND

(N)ew/ (R)eplace	Category*	Item Description	Total	Dept #
R	E	Phone System Replacement (City Hall, Police, Engineering, Corp Yard) - WW to fund separately	52,895	114
R	E	Replace 2007 Exmark mower w/ 6' mowing width	15,500	152
N	E	2015 Backhoe/Loader Tier 4F (YSAQMD Grant award of \$45,000 is offsetting cost) cost split 25% Dept. 305-301, 25% Fund 651, 50% Dept 153	56,413	153
N	V	New pickup for Senior Utilities Maintenance Worker (25% 154, 75% 305)	7,000	154
N	E	New traffic safety message board for CCTV truck (50% 154, 50% 305)	7,500	154
R	B	New Carpet/Paint Interior of PD	50,000	161
R	B	Property/Evidence Room upgrades for compliance	25,000	161
R	B	Replace failing double check valve/back flow preventer	25,000	166
R	B	Remove and repair specialty floor coatings on training tower	7,500	166
R	B	Apparatus floor maintenance - remove & replace joint seals and failing concrete around drains	7,500	166
N	B	Install new roll-up door automatic openers - motor, tracks, wiring, installation, in auxilliary buildings	27,000	166
N	V	Used forklift	10,000	166
R	E	EOC Audio Visual Operations	25,000	166
R	B	Repair Concrete/Flooring SMUC Assembly Hall	30,000	172

Replacement	238,395
New	107,913
General Fund Total	346,307

OTHER FUNDS

(N)ew/ (R)eplace	Category*	Item Description	Total	Fund #
N	E	New forklift for future WWTF upgrade; immediate purchase will be useful at current facility, including lifting of pumps and various heavy equipment	30,000	305-300
N	E	New folding wheel disc; purchase to mitigate deletion of reconstruction of existing pond ramps from the WWTF Imp. Proj.; new disc alleviates potential \$100k reconstruction cost of the ramps still resulting in net savings	43,000	305-300
N	E	New suitcase and wheel weights for existing tractor to allow for increased traction during field discing, resulting in increased efficiency and production	5,900	305-300
N	V	2015 Ford C-Max SEL Energi (YSAQMD Grant award of \$8,000 is offsetting cost)	30,047	305-300
R	E	Replacement of existing rollup doors on existing shop building; this was deleted from the WWTF project	10,000	305-300
N	V	New pickup for Senior Utilities Maintenance Worker (25% 154, 75% 305)	21,000	305-301
N	E	New traffic safety message board for CCTV truck (50% 154, 50% 305)	7,500	305-301
N	E	2015 Backhoe/Loader Tier 4F (YSAQMD Grant award of \$45,000 is offsetting cost) cost split 25% Dept. 305-301, 25% Fund 651, 50% Dept 153	28,206	305-301
N	E	2015 Backhoe/Loader Tier 4F (YSAQMD Grant award of \$45,000 is offsetting cost) cost split 25% Dept. 305-301, 25% Fund 651, 50% Dept 153	28,206	651-620

Other Funds Total 203,860

N = New
R = Replacement

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

General Fund Total	346,307
Other Funds Total	203,860
Grand Total	550,167

CITY OF DIXON GENERAL FUND FIVE YEAR PROJECTION
Adopted Budget 2015-16

Description	Updated 2014-15	Adopted 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20
Revenues						
Property Taxes	3,298,884	3,454,921	3,524,020	3,594,500	3,666,390	3,739,718
Sales Taxes	4,406,468	4,883,487	5,184,312	5,384,679	5,492,373	5,602,220
Motor Vehicle In Lieu Taxes	1,356,798	1,412,280	1,440,526	1,469,336	1,498,723	1,528,697
Franchise Fees	559,573	560,685	571,899	583,337	595,003	606,903
Transient Occupancy Taxes	290,625	305,900	312,018	318,258	324,624	331,116
All Other Taxes	204,045	205,110	209,212	213,396	217,664	222,018
Admin Fees	344,763	294,392	300,279	306,285	312,411	318,659
Charges for Svcs/ Permits/Fees	1,813,251	1,518,858	1,549,235	1,580,220	1,611,824	1,644,060
Grants (or IGR)	355,223	193,173	5,150	5,150	5,150	5,150
Interest Income	55,855	55,855	57,578	57,282	56,582	55,855
All Other Revenues	129,410	158,280	158,280	158,280	158,280	158,280
Total Revenues	12,814,895	13,042,940	13,312,508	13,670,723	13,939,023	14,212,677
Transfers-In	1,104,828	1,110,791	1,127,453	894,365	907,780	921,397
Total Revenues & Transfers	\$ 13,919,723	\$ 14,153,731	\$ 14,439,961	\$ 14,565,088	\$ 14,846,803	\$ 15,134,073
Expenditures						
Salary/Benefits	10,353,253	11,009,016	11,163,827	11,387,103	11,614,845	11,847,142
Operating Expenses	2,753,983	2,504,877	2,606,523	2,658,653	2,711,826	2,766,063
Capital Outlay	328,465	346,307	353,234	360,298	367,504	374,854
Transfers	317,512	143,197	310,514	313,286	283,735	151,984
Total Expenditures/ Transfers	\$ 13,753,213	\$ 14,003,397	\$ 14,434,097	\$ 14,719,341	\$ 14,977,911	\$ 15,140,043
Variance Revenue vs Expense	\$ 166,510	\$150,334	\$5,864	(\$154,253)	(\$131,108)	(\$5,970)
Beginning Fund Balance	4,390,696	3,950,029	3,725,790	3,631,654	3,477,401	3,346,293
Trans. Contingency Fd 101 Water & General Plan	(607,177)	(374,573)	(100,000)			
Ending Fund Balance	\$ 3,950,029	\$ 3,725,790	\$ 3,631,654	\$ 3,477,401	\$ 3,346,293	\$ 3,340,323
Ending Reserve (ExcTransfers)	29.40%	26.88%	25.71%	24.14%	22.77%	22.29%

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Budget Process /
Calendar



Budget Practices
and Policies



CSMFO Budget
Award

Budget Process and Calendar

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

Budget Roles and Responsibilities

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

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

Budget Process

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

Budget Phases

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

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

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

Budget Review/Modification Phase-The preliminary budget is presented by the City Manager, with the input of the Deputy City Manager- Administrative Services, 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.

Date		Description
October	31	PERS Actuarial rates available for FY 2015-16
December	31	Finance estimates labor costs - current and budget year
January	9	Template for Mid-Year Review to Departments
	30	Temporary Staffing requests due to Finance; any personnel allocation changes or increase in hours
	30	Mid Year Budget requests due to Finance
February	3	Preliminary Discussion of 2015-16 budget parameters
	10	Budget Worksheets including personnel budgets distributed to departments for review
	24	Mid-year budget review - City Council
March	12	General Fund worksheets due to Finance
	26	All other funds due to Finance
	31	Department Budget meetings kick-off
April	1	Worker's Comp rates for FY 2015-16 due to Finance (HR)
	1-15	Departmental Budget Review Meetings
	23	Budget narratives due to Finance
May	8	Preliminary Budget released to City Council
	8-19	Budget Reviewed by City Council
	14	Submit Discussion Papers to Finance (if needed)
	20	Budget Workshop - All Funds
	27	Budget Workshop - tentative, if needed for additional discussions
June	2	Staff prepare Budget and resolution (making any changes from Budget workshops)
	9	Public Hearing to Adopt Budget and Gann Limit
	30	FY 2015-16 Budget must be adopted by this date
July	1	Finance loads budget into financial system
	1	Finance rolls Fiscal Year in financial system to FY 2015-16
	31	Adopted budget published and posted to website

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.

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

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

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

Debt Service Policy

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

Investment Policy

The purpose of this Policy is to provide the City of Dixon with a statement of recommended principles that will be followed by the City in connection with the future investment of funds not required for the immediate needs of the City. This Policy is also intended to provide guidance and direction to the officers of the City who may be charged by the City Council with the responsibility of carrying out the City's approved investment program for funds not required for the immediate needs of the City.

Investment of bond proceeds, employee retirement or deferred compensation plans shall be governed by their respective authorizing documents.

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

Purchasing Policy

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

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

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

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

Fixed Assets, Capitalization, Inventory Control and Replacement Policy

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

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

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

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

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

The City Manager is authorized to grant exceptions to specific provisions on a case-by-case basis within the intent of the overall policy. Currently, equipment replacement needs are indentified and scheduled as part of the budgeting process and midyear review.

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 and has been maintained for the last few years.

Reserve Levels for Other Funds and related Agencies

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

- The Water and Wastewater Enterprise Funds will strive to maintain a minimum reserve level of between 25% and 50% in order to provide for rate stabilization. Due to the current budgetary situation, rates may be increased over a gradual period to achieve the required reserve levels.

- The Water and Wastewater Funds are divided into multiple funds for budgetary purposes. Development impact-fee funds shall be treated separately. Other funds financed by user fees (the operating and maintenance fund and the capital replacement fund) shall be taken together for purposes of determining the minimum reserve level.

Definition of Balanced Budget

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

Appropriation Authority

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

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

Encumbrances

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

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Summary of Key Revenue Assumptions

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

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

General Fund revenues

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

- Sales Tax.** Sales tax revenues, not including any special programs that are accounted for in separate accounts, comprise over a third of all General Fund Revenues. The most recent sales tax report from HdL covers the fourth quarter of 2014, with sales 1.5% higher than the same period one year earlier. As a frame of reference, during the same period statewide revenues reflected a 3.6% increase. Demand for new cars, trucks, increased restaurant patronage and an adjustment to the “use tax” allocation (addressing increased on-line shopping) accounted for increases throughout the county and state. Building and construction materials added to the increase and offset the decline in petroleum industries and service stations.

Sales Tax		+/- %
FY 2013 Actual	3,688,066	
FY 2014 Actual	3,467,346	-6.0%
FY 2015 Estimate	3,102,025	-10.5%
FY 2016 Budget	4,241,512	+36.7%
30% of total Revenue		

Our consultant indicated that we should continue to see lower tax revenue from service stations based on increased mileage in new vehicles. On average new vehicles have mileage ratings 22% higher than the vehicles they are replacing.

- Property Tax.** The first regular apportionments of 2014-15 property taxes occurred in December, with the balance of payments due in April and in June. Proposition 8, passed by voters in November 1978, allows county assessors to reduce property values below their Prop 13 taxable

Property Tax		+/- %
FY 2013 Actual	3,950,773	
FY 2014 Actual	3,162,392	-20%
FY 2015 Estimate	3,462,744	+9.5%
FY 2016 Budget	3,419,481	-1.2%
24.2% of total Revenue		

This has been one critical factor for the lower revenues received in Dixon and throughout Solano County. Due to improvements in the real estate market, county assessors are beginning to restore values. Overall residential parcels account for 67.7% of the property tax revenue received in the General Fund followed by Industrial at 14.1% and commercial at 9.8%. While current home prices continue to increase, they are still far off from the peak in 2006. The data here does not include special programs, such as Homeowners Exemptions, that are accounted for in a separate account.

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

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

Motor Vehicle in-Lieu Tax		+/- %
FY 2013 Actual	1,211,366	
FY 2014 Actual	1,277,275	+5.4%
FY 2015 Estimate	1,356,799	+6.2%
FY 2016 Budget	1,412,280	+4.1%
<i>10.0% of total Revenue</i>		

- Construction Permit Fees.** Building Permits were been lower than anticipated in FY2015 revenue projections were adjusted downward at midyear. The Brookfield project originally had budgeted the full amount of construction fees to be paid in FY 2015. Based on updated information indicating a multi-year phase-in, FY 2016 is budgeted conservatively. Residential permits continue to be issued for HVAC system, photovoltaic installation and residential reroof projects.

Construction Permit Fees		+/- %
FY 2013 Actual	346,298	
FY 2014 Actual	622,452	+91.3%
FY 2015 Estimate	501,228	-24.3%
FY 2016 Budget	368,828	-26.4%
<i>2.6% of total Revenue</i>		

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

Franchise Fees		+/- %
FY 2013 Actual	515,959	
FY 2014 Actual	551,637	+6.9%
FY 2015 Estimate	446,587	-19.0%
FY 2016 Budget	560,685	+25.5%
<i>4.0% of total Revenue</i>		

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

Transient Occupancy Tax		+/- %
FY 2013 Actual	221,107	
FY 2014 Actual	305,922	+38.4%
FY 2015 Estimate	290,625	-5.0%
FY 2016 Budget	305,900	+5.3%

2.2% of total Revenue

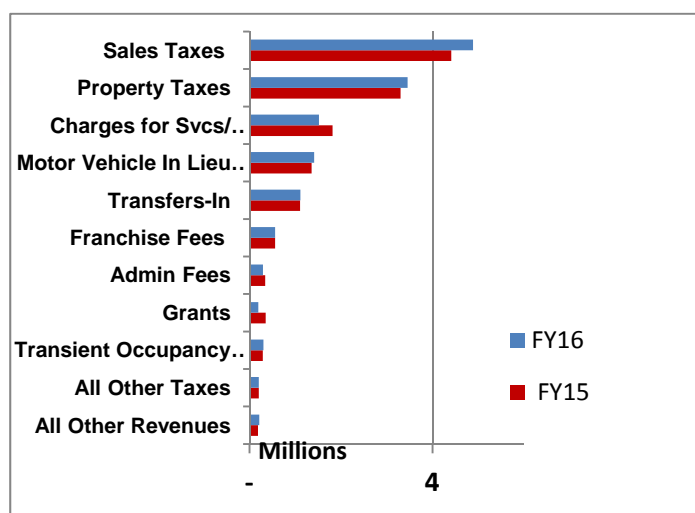
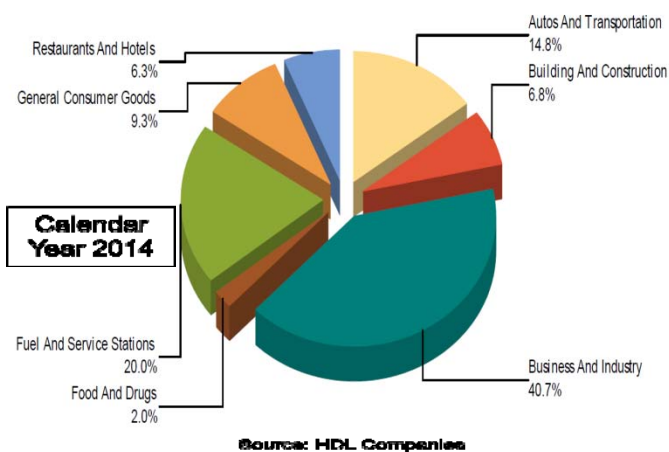
Business can be cyclical depending on special events scheduled in Dixon or neighboring communities. Staff had increased revenue projections for this category in the past year due to the timely payments by operators and increased business. Last year, changes were made to the Municipal Code strengthening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

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

Business Licenses		+/- %
FY 2013 Actual	79,588	
FY2014 Actual	81,621	+2.5%
FY 2015 Estimate	83,975	+2.9%
FY 2016 Budget	80,560	-4.1%

0.6% of total Revenue

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



CSMFO Budget Award

The City's Adopted FY 2014-15 Budget document received the Operating Budget Excellence Award from the California Society of Municipal Finance officers (CSMFO). The award is given based on a peer review process and a defined set of criteria that outlines best practices. The budget document is a combined effort involving Administrative Services staff and department heads.





Organization Chart



Staffing Chart

City of Dixon

FULL AND PERMANENT PART TIME CITY STAFFING

<u>DEPARTMENT</u>	<u>FISCAL YEAR</u>							
	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
City Manager ¹	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
City Clerk ²	4.75	4.75	4.00	-	-	1.00	1.00	1.00
Administrative Services ²	5.84	5.84	4.84	9.09	9.75	9.75	9.75	9.88
Human Resources ²	1.75	1.75	1.75	2.75	2.75	1.75	1.75	1.75
Information Technology ²	1.00	1.00	1.00	-	-	-	-	-
Economic Development ¹	1.00	1.00	1.00	1.00	-	-	-	-
Community Development	3.00	2.75	2.75	3.00	2.40	3.13	2.98	3.00
Building	2.00	1.25	1.25	-	-	-	-	-
City Engineering/Public Works	10.00	6.50	5.50	5.50	5.50	5.45	5.65	6.20
Public Works O&M ³	1.60	1.00	1.05	-	-	-	-	-
Garage ³	1.00	1.00	-	-	-	-	-	-
Parks/Building Maintenance ³	8.00	8.00	8.50	9.00	7.50	7.63	8.15	7.48
Street Maintenance ³	5.00	5.00	3.00	4.50	4.00	3.50	3.50	2.70
Storm Drain Maintenance ³	2.00	2.00	1.00	-	-	-	-	0.75
Building Maintenance ³	2.00	1.50	0.25	-	-	-	-	-
Landscape/Lighting/ A.D. ⁴	-	-	2.00	2.00	1.00	1.00	1.00	1.97
Police ⁵	31.50	29.50	29.00	30.00	30.00	30.00	30.00	31.00
Fire ⁶	23.00	22.00	22.00	21.00	21.00	21.00	24.00	24.00
Code Compliance ⁵	1.00	1.00	1.00	-	-	-	-	-
Recreation	3.40	3.40	2.35	1.40	1.40	1.40	1.40	1.40
Senior Center	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sewer	6.67	8.17	7.17	7.17	6.50	7.05	6.70	6.80
Water ³	-	-	-	-	-	-	-	0.60
Transit	7.68	6.19	6.78	6.21	6.19	5.75	5.75	5.75
Gas Tax ⁷	-	-	-	-	-	-	-	0.50
TOTAL:	123.79	115.20	107.79	104.21	100.59	101.01	104.23	107.38

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

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

³ Due to budgetary restrictions and organizational changes, there continue to be changes to all Public Works departments; FY15/16 Storm Drain and Street Maintenance were separated for better tracking and FTE are assigned directly to Water.

⁴ Two FTE streets personnel assigned to Landscape/Lighting FY10/11; reduced to 1 in FY12/13
FY 15/16 has FTE directly assigned to assessment districts and are combined here representing Fund 600, 651 & 655

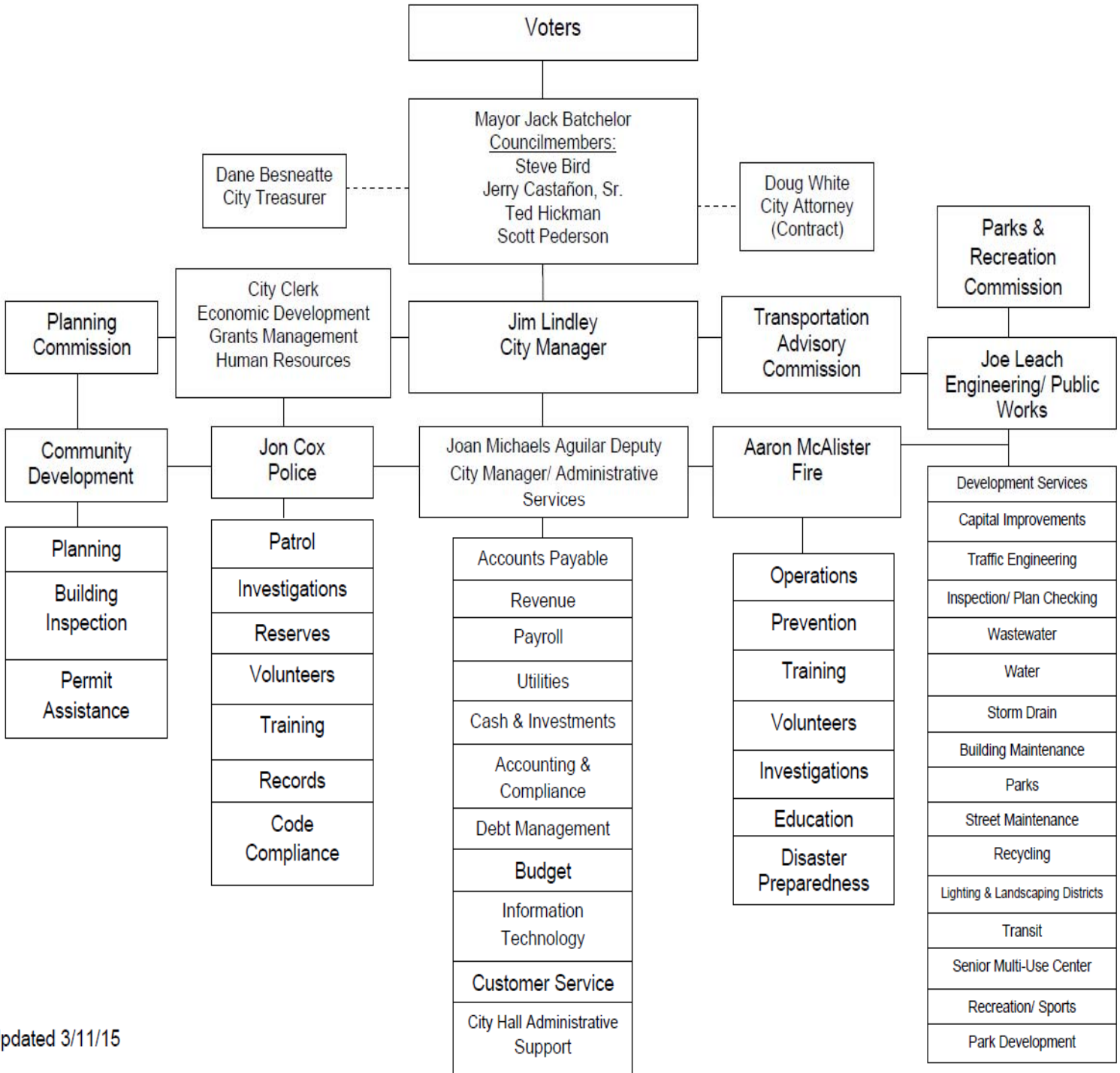
⁵ In FY11/12 the Police and Code Compliance departments were consolidated. FY 15/16 includes a FT Sargeant

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

⁷ Gas Tax (Fund 530) has been directly assigned FTE for FY 15/16



**CITY OF DIXON
ORGANIZATIONAL CHART 2015**



Updated 3/11/15

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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 this fund are designed to be self-supporting. General Fund transfers are made to support this fund when needed. 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.

Community Support – Fund 105

The Community Support Fund is funded by a portion of the lease revenue from the digital billboard. This new fund was established in fiscal year 2015. The funds are set aside for funding community support requests as approved by council.

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. It is reflected on the summary page to show fund balance, there is no budgetary activity in the current fiscal year.

Equipment Replacement Reserve Fund – Fund 820

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.

Building Reserve Fund – Fund 830

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.

Infrastructure Reserve Fund – Fund 831

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.

PERS Stabilization Fund – Fund 840

The PERS Stabilization Fund was established in Fiscal Year 2014 to account for funds for PERS stabilization. There has been nominal activity in this fund and it is shown for fund balance purposes only at this time.

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

SUMMARY OF FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2014	\$ 4,390,696
ESTIMATED FY2014-15	<u>Projected Year- End</u>
ESTIMATED REVENUE	13,008,261
TRANSFERS IN	<u>1,108,300</u>
ESTIMATED REVENUE AND TRANSFERS	<u>14,116,561</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	18,507,257
TOTAL APPROPRIATIONS	13,763,092
TRANSFERS OUT (Fund 100)	-
TRANSFERS OUT ,(Fund 101) inc General Plan & Water	<u>607,177</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u><u>14,370,269</u></u>
 ESTIMATED FUND BALANCE JUNE 2015	 4,136,988
Budget Reserve (%)	30.06%

SUMMARY OF FY 2016 ADOPTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2015 (estimated)	\$ 4,136,988
ADOPTED FY 2015-16 BUDGET	<u>Amount</u>
ESTIMATED REVENUE	13,126,083
TRANSFERS IN	<u>1,110,791</u>
BUDGETED REVENUE AND TRANSFERS	<u>14,236,874</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	\$ 18,373,862
TOTAL APPROPRIATIONS	13,860,200
TRANSFERS OUT	<u>143,197</u>
Sub-Total Appropriations/Transfers (Recurring)	14,003,397
<i>One-time Items, inc capital</i>	<u>374,573</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u><u>14,377,970</u></u>
 ESTIMATED FUND BALANCE JUNE 2016	 \$ 3,995,891
Budget Reserve (%)	28.83%

CITY OF DIXON

GENERAL FUND 100

BUDGET SUMMARY BY DEPARTMENT

<u>DEPARTMENT</u>	<u>FY 2015</u>			<u>FY 2016</u>		
	<u>SALARY</u>	<u>OPERATING</u>	<u>PROJECTIONS</u>	<u>SALARY</u>	<u>OPERATING</u>	<u>BUDGET</u>
	<u>AND</u>	<u>EXPENSES</u>		<u>AND</u>	<u>EXPENSES</u>	
	<u>BENEFITS</u>	<u>AND CAPITAL</u>		<u>AND</u>		
				<u>BENEFITS</u>	<u>CAPITAL</u>	
000 Non Departmental ¹	-	628,403	628,403	-	298,661	298,661
111 City Council	52,750	65,256	118,007	89,291	69,130	158,421
112 City Manager	317,850	25,610	343,460	345,561	26,540	372,101
113 City Clerk	123,639	56,489	180,128	131,124	34,300	165,424
114 Administrative Services	877,502	229,903	1,107,405	943,273	262,315	1,205,588
115 Human Resources	176,724	62,976	239,700	187,278	58,140	245,418
118 City Attorney	-	140,200	140,200	-	144,000	144,000
119 Insurance	-	218,488	218,488	-	209,620	209,620
132 Community Development	201,219	142,184	343,403	388,545	53,736	442,281
143 Engineering	681,575	44,545	726,120	640,754	45,640	686,394
152 PW Parks Maintenance	742,078	448,304	1,190,382	731,181	363,590	1,094,771
153 PW Street Maintenance	325,166	204,946	530,112	267,521	205,963	473,483
154 PW Storm Maintenance ²	-	-	-	118,615	71,725	190,340
161 Police	3,191,983	585,263	3,777,246	3,708,006	740,020	4,448,026
166 Fire	3,379,623	523,690	3,903,313	3,152,989	562,455	3,715,444
171 Recreation	208,568	17,731	226,299	224,168	16,385	240,553
172 S/MUC	74,578	15,850	90,428	80,712	44,850	125,562
TOTALS	<u>10,353,253</u>	<u>3,409,839</u>	<u>13,763,092</u>	<u>11,009,016</u>	<u>3,207,069</u>	<u>14,216,086</u>

Note: ¹Dept 000 includes transfers

² Dept 154 added in FY16 for better tracking of expenditures, previously part of Dept 153

City of Dixon Budget FY 2015-16
000-Non Departmental (GENERAL FUND REVENUE AND TRANSFERS)

Account	Description	2013	2014	2015	2016
		Actual	Actual	Estimated	Adopted
100-000-401100-0000	Homeowner's Exemption	35,117	34,964	33,839	35,440
100-000-401200-0000	Secured Property Taxes	3,755,783	2,920,275	3,039,269	3,183,026
100-000-401300-0000	Supplemental Taxes	11,731	58,685	47,142	49,372
100-000-401400-0000	Unsecured Property Taxes	183,259	183,432	178,634	187,083
100-000-401500-0000	Property Transfer Tax	49,955	47,714	56,945	55,355
100-000-411200-0000	Motor Vehicle in-Lieu Tax	9,450	7,827	7,788	-
100-000-411250-0000	VLF/ERAF Swap	1,201,916	1,269,448	1,349,010	1,412,280
100-000-411300-0000	Sales & Use Tax	3,688,066	3,467,346	3,502,988	4,241,512
100-000-411350-0000	Sales Tax in Lieu -Triple Flip	1,361,610	1,354,670	903,480	641,975
100-000-411400-0000	Sales Tax - Public Safety	73,504	75,458	66,540	69,195
100-000-415100-0000	Business Licenses	79,588	81,621	80,560	80,560
100-000-415200-0000	Franchise Tax - Cable TV	82,542	85,360	86,400	84,390
100-000-415210-0000	Franchise Tax-Pac Bell (AT&T)	14,473	31,625	37,624	36,740
100-000-415300-0000	Franchise Tax - PGE	108,791	122,509	121,853	124,290
100-000-415400-0000	Franchise Tax - Refuse	310,153	312,143	313,696	315,265
100-000-415600-0000	Transient Occupancy Tax	221,107	305,922	290,625	305,900
100-000-420200-0000	Admin Fees - City Management	11,319	58,598	68,466	48,465
100-000-420300-0000	Admin Fees - Finance	108,943	93,218	32,600	14,435
100-000-420310-0000	Admin Fees- SB1186 Bus Lic Fee	40	51	48	25
100-000-420400-0000	Admin Fees - Public Works	204,340	217,599	243,649	231,467
100-000-421000-0000	Arena Use	2,535	5,379	6,000	6,900
100-000-421100-0000	Athletic Field Use	7,108	10,553	9,750	9,135
100-000-421200-0000	Bicycle Permits	56	70	60	50
100-000-421300-0000	Building Permits	138,229	93,540	303,075	227,306
100-000-428400-0000	Dog License	22,948	47,016	23,175	23,175
100-000-428500-0000	Encroachment Inspection Fee	99,122	92,550	16,422	34,310
100-000-428600-0000	Fire Contract Service Fee	551,740	585,306	631,760	670,247
100-000-428700-0000	Fire Dept Fees	38,834	26,909	42,580	14,400
100-000-428750-1105	Fire Dept. Fees - Fire Academy	29,465	14,808	15,000	9,500
100-000-428750-1106	Fire Dept Fees-Hosted Training	30,710	34,970	40,000	27,820
100-000-428800-0000	Fire Dept Permits	9,573	9,017	9,231	8,400
100-000-428801-0000	Fireworks stand fees	1,725	1,425	1,400	900
100-000-428900-0000	Fire Extrication Fees	1,945	112	-	-
100-000-429000-0000	Garage Sale Permits	2,325	2,508	2,400	1,900
100-000-429200-0000	Miscellaneous Fees	208	10,438	200	-
100-000-429300-0000	Misdemeanor Fines	14,087	13,500	17,980	14,500
100-000-429700-0000	Other Permits	5,512	7,544	5,000	5,000
100-000-429900-0000	Parking Fines	1,528	2,004	400	400
100-000-433100-0000	Plan Check Fee	45,056	48,501	103,342	79,557
100-000-433200-0000	Plan Check Fee - Engineering	45,355	398,785	2,100	6,500
100-000-433300-0000	Planning & Zoning Charges	13,025	21,533	19,005	16,154
100-000-433400-0000	Police Dance Security Fee	6,721	7,331	3,500	3,500
100-000-433500-0000	Police Dept Fees	14,186	12,878	11,050	8,000
100-000-434000-0000	Rental Reservations	8,875	9,236	7,560	8,555
100-000-434100-0000	Rental - S/MUC	18,203	17,498	10,230	11,445
100-000-434200-0000	Rental - Softball Lights	-	-	1,985	1,985
100-000-436000-0000	State Highway Maintenance	10,500	5,250	10,500	10,500
100-000-436100-0000	Std Plans/Specs/Publications	35	-	-	-
100-000-436300-0000	Swim Team Dolphins	7,112	15,046	11,675	11,675
100-000-436400-0000	Swimming - Lap Swim	7,238	6,393	7,000	6,875
100-000-436500-0000	Swimming Instructions	33,021	29,872	32,000	29,000
100-000-436600-0000	Swimming Pool Admissions	12,303	14,014	12,632	12,985
100-000-436700-0000	Swimming Pool Rentals	4,983	7,228	5,200	4,900

City of Dixon Budget FY 2015-16
000-Non Departmental (GENERAL FUND REVENUE AND TRANSFERS)

Account	Description	2013	2014	2015	2016
		Actual	Actual	Estimated	Adopted
100-000-436800-0000	Concessions	1,428	431	600	905
100-000-439100-3001	Weed & Pest - Abatement	131	150	-	-
100-000-460100-0000	Abandoned Vehicle Program	6,831	17,492	8,604	7,500
100-000-460400-0000	Copies	289	451	500	500
100-000-460500-0000	Donations	2,033	650	5,000	-
100-000-460600-0000	Emergency Cost Recovery Prog	212,632	147,537	316,957	125,000
100-000-460700-0000	EMS Fire Project	119,378	119,378	119,378	119,378
100-000-460900-0000	Grant Funds - Police	142,561	40,335	2,146	4,300
100-000-460910-0000	Grant Funds - ATOD	69,929	3,054	3,503	-
100-000-461000-0000	Grant Funds - PW	154,000	6,702	5,142	50,150
100-000-461000-1502	Grant - CalFire Tree Planting	-	2,700	-	-
100-000-461115-1102	Grant Funds - FEMA 2012	8,275	21,473	-	-
100-000-461115-1107	Grant - FEMA SAFER Volunteer	-	-	69,726	-
100-000-461115-1108	Grant - FEMA SAFER Career	-	89,605	258,346	138,723
100-000-461120-1116	Grant - 2014 VFA Grant	-	-	16,360	-
100-000-461500-0000	Insurance Settlement	6,305	5,000	1,200	1,200
100-000-461600-0000	Interest Earned	103,006	59,331	55,855	55,855
100-000-461700-0000	Lease Revenue	25,764	76,652	86,025	134,615
100-000-461800-0000	Miscellaneous Income	20,688	71,523	19,095	11,900
100-000-462050-3003	DUSD Reimbursements - Meetings	1,734	1,841	1,725	1,725
100-000-462050-3004	Reimbursements - Library Mtgs	660	395	340	340
100-000-462100-0000	POST Reimbursement	20,301	12,639	8,000	6,000
100-000-462700-0000	SB-90 Reimbursements	13,041	135	51,447	2,500
100-000-463100-0000	Worker's Comp Refund	172,227	13,982	-	-
100-000-463101-0000	Liability Insurance Refund	41,090	15,783	-	-
100-000-470100-0000	Unrealized Gain on Investments	(642)	(4,213)	-	-
	Fund Revenue	13,817,606	12,982,704	12,853,317	13,042,940
100-000-490300-0000	Transfer from Recreation	16,388	14,352	13,898	16,211
100-000-491100-0000	Transfer from Sewer O & M	278,990	270,846	271,372	312,923
100-000-491310-0000	Transfer fr Sewer Impvmt (310)	-	-	1,548	1,418
100-000-491315-0000	Transfer fr Sewer Rehab (315)	-	-	4,313	6,059
100-000-491316-0000	Trfr from Sewer Mixed (316)	-	-	235	176
100-000-491331-0000	Transfer from Water O&M (331)	-	-	89,796	127,605
100-000-491335-0000	Transfer from Water Rehab	-	-	-	1,429
100-000-491400-0000	Transfer from DSWA - O & M	-	-	11,505	-
100-000-491700-0000	Transfer from Transit O & M	73,146	68,208	63,047	69,905
100-000-491750-0000	Transfer from Cap Projs	11,866	12,381	22,444	22,247
100-000-491831-0000	Tsfr from Infrastructure Rsv	-	-	6,516	52,895
100-000-492600-0000	Transfer from Successor Agency	246,000	250,000	250,000	250,000
100-000-492800-0000	Transfer from Gas Tax	317,485	271,079	234,899	205,250
100-000-492900-0000	Transfer from Traffic Safety	665	500	725	561
100-000-496100-0000	Transfer from WA Street	89	77	-	-
100-000-496200-0000	Transfer from NFSAD	98	84	265	2,042
100-000-497300-0000	Transfer from Equip Replace	645,700	39,363	12,500	40,500
100-000-497500-0000	Transfer from Building Res.	-	37,561	124,000	-
100-000-497600-0000	Transfer from CFD	1,695	1,456	1,237	1,570
	Transfers In	1,592,122	965,907	1,108,300	1,110,791

City of Dixon Budget FY 2015-16
000-Non Departmental (GENERAL FUND REVENUE AND TRANSFERS)

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-000-522400-0000	Consultants - Professional	6,911	-	15,000	5,000
100-000-523800-0000	County Charges	-	46,725	47,826	45,350
100-000-529400-0000	Lease Purchase - Solar	86,762	97,415	101,170	105,114
100-000-537500-0000	Pool Car Fuel	593	608	-	-
100-000-538000-0000	Pool Car Maintenance	522	112	-	-
100-000-560400-0000	Capital Outlay	-	3,000	146,895	-
	Department Expenditures	94,787	147,859	310,891	155,464
100-000-590103-0000	Transfer to Recreation	1,331	-	6,439	14,054
100-000-590300-0000	Transfer to L&L	85,901	83,309	55,762	53,863
100-000-590451-0000	Transfer to Core Area Drainage	530,000	-	-	-
100-000-590830-0000	Transfer to Building Reserve	-	-	50,000	-
100-000-590831-0000	Tsfr to Infrastructure Reserve	50,000	50,000	50,000	50,000
100-000-591105-0000	Transfer to Community Support	-	-	5,000	-
100-000-591320-0000	Transfer to DSWA	1,500	-	-	-
100-000-591400-0000	Transfer to Unrestricted CIP	-	50,000	-	-
100-000-591655-0000	Transfer to CFD (655)	15,805	7,903	22,540	-
100-000-591840-0000	Transfer to PERS Stabilization	-	64,518	-	-
100-000-591710-0000	Transfer to West A St. AD	-	-	3,964	-
100-000-597275-0000	Transfer to Lease Financing	-	222,073	123,807	25,280
100-000-597400-0000	Transfer to Building Reserve	-	30,000	-	-
100-000-597600-0000	Transfer to CDBG	-	47,096	-	-
	Transfers Out	684,537	554,899	317,512	143,197
	TOTAL FUND REVENUE	15,409,728	13,948,611	13,961,617	14,153,731
	TOTAL DEPT EXPENDITURES/TRANSFERS	779,325	702,758	628,403	298,661

City of Dixon Budget FY 2015-16
000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)
OPERATING EXPENSES SUMMARY SHEET

2016		
Account Code	Adopted	Brief Detail Description
522400	5,000	Consultants - Professional (appraisal of former Ace Hardware site)
523800	45,350	Property Tax Administration Fees
529400	105,114	Solar Panel Lease Payments
590103	14,054	Transfer to Recreation Fund (103)
590300	53,863	Transfer to L&L (600)
590831	50,000	Tsfr to Infrastructure Reserve (831)
597275	25,280	Transfer to Lease Financing (275) (to cover debt service in the event insufficient development impact fees are received)
Total	298,661	

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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.

City Council Mission

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

<u>Name</u>	<u>Position</u>	<u>Term</u>
Jack Batchelor	Mayor	2012-2016
Jerry Castañon, Sr.	Vice-Mayor	2012-2016
Steven C. Bird	Councilmember	2012-2016
Ted Hickman	Councilmember	2014-2018
Scott Pederson	Councilmember	2014-2018



City of Dixon Budget FY 2015-16
111 - CITY COUNCIL

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-111-511100-0000	Salaries/Wages PT	19,805	19,020	24,130	23,790
100-111-511170-0000	Commissions/Committees	4,184	3,300	3,400	11,520
100-111-512100-0000	Medicare	1,641	1,485	1,671	6,299
100-111-512210-0000	Retirement - PARS	13	-	-	-
100-111-512400-0000	Health Insurance	-	-	22,956	47,025
100-111-512600-0000	Worker's Comp Insurance	1,257	614	593	658
100-111-521800-0000	Communications	2,437	2,204	2,251	2,390
100-111-524200-0000	Dues/Subscriptions	33,150	34,988	37,180	39,870
100-111-526000-0000	Equip Repairs/Maintenance	-	-	556	-
100-111-530200-0000	Meetings/Seminars	1,169	2,742	6,459	12,450
100-111-531600-0000	Office Supplies	177	-	200	200
100-111-535550-0000	Special Events	295	-	-	-
100-111-535600-0000	Special Supplies	1,126	2,881	3,500	3,720
100-111-535650-0000	Subsidies to Comm Groups	1,805	7,322	10,110	10,500
100-111-535650-1505	Subsidies - Pass thru Teen Ctr	-	-	5,000	-
100-111-535750-0000	Training	1,100	-	-	-
TOTAL DEPT. EXPENDITURES		68,161	74,556	118,007	158,421

City of Dixon Budget FY 2015-16
111 - CITY COUNCIL
OPERATING EXPENSES SUMMARY SHEET

2016		
Account Code	Adopted	Brief Detail Description
521800	2,390	iPad monthly access and insurance
524200	39,870	League dues \$6,350, League North Bay \$250; Travis RAFC \$135, Solano County Water Authority \$3,000, LAFCO \$11,034, ABAG \$4,101, Granicus subscription maintenance \$675/month; Granicus Open Platform \$400/month
530200	12,450	Annual League Conference (San Jose), other league conference Solano EDC, Dixon Chamber installation lunch
531600	200	Office Supplies, inc business cards
535600	3,720	Name plaques, publications, drinking water at City Hall; Closed Session meals
535650	10,500	Community Subsidy Funding (Grillin' N Chillin' staff time)
Total	69,130	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**GENERAL FUND 100
DEPT. 111
CITY COUNCIL**

Title	FTE	Full Time Equiv. Pay 511000	Soc Sec/ Medicare 512100	Health Insurance 512400	Workers' Comp 512600	Total Employee
Mayor	1.00	3,750	887	7,839	70	12,545
Councilmember	1.00	3,750	887	7,839	70	12,545
Councilmember	1.00	3,750	1,486	15,669	70	20,974
Councilmember	1.00	6,270	1,079	7,839	117	15,305
Councilmember	1.00	6,270	1,079	7,839	117	15,305
Treasurer	1.00	1,020	78	-	19	1,117
Planning Commission	1.00	4,200	321	-	78	4,600
Parks & Recreation Commission	1.00	4,200	321	-	78	4,600
Transportation Commission	1.00	2,100	161	-	39	2,300
Subtotal:	9.00	35,310	6,299	47,025	658	89,291
GRAND TOTAL:	9.00	35,310	6,299	47,025	658	89,291

Ordinance No. 14-015 adopted by the City Council on December 9, 2014 increased the salaries and provides health & welfare benefits to Councilmembers. Only the two new Councilmembers are eligible for the salary increase, the Mayor and other Councilmembers will not be eligible until after the November 2016 election.

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, the Chief Executive Officer of the Dixon Successor Agency, and is responsible for the operation of the water utility.

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 – 2015 – Department Accomplishments

- Submitted a balanced city budget for third consecutive year
- Reintroduced Interest-Based bargaining to labor negotiations
- Completed the dissolution of DSWA and transitioning the water utility to Dixon operations on time
- Created a new Business Retention and Recognition Program to honor the Top Sales Tax Producers and local small businesses that have made an impact in the City.
- Adopted a New Digital Billboard Use Policy to promote the city, Dixon businesses, and local non-profit organizations.

Budget Year - 2016 - Department Work Plan/Goals

- Continue to provide high level policy and strategic direction to City departments on major citywide initiatives, including the update of the City's General Plan, water implementation, sewer upgrades, economic development activities, and others.
- Continue to make economic development among the highest priorities for the City, including proactively reaching out to potential new businesses and streamlining and implementing creative processes and programs to encourage business retention and relocation
- Continue staffing the Business Roundtable Group to implement the goals and objectives of Dixon's economic development initiatives.
- Continue to explore innovative partnerships, spin-offs, agricultural uses, and research & development possibilities with the University of California at Davis (UCD).
- Improving and forging relationships that help us continue to build a strong, sustainable community featuring a balance of high quality services



City of Dixon Budget FY 2015-16
112 - CITY MANAGER

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-112-511000-0000	Salaries/Wages	138,242	206,524	211,106	235,572
100-112-511010-0000	Admin Leave Paid	-	-	3,365	-
100-112-511020-0000	Comp Paid			1,139	-
100-112-511700-0000	Auto Allowance	4,800	4,800	4,800	4,800
100-112-511900-0000	Separation Pay	1,420	-	-	-
100-112-512100-0000	Medicare	2,185	3,184	3,300	3,909
100-112-512200-0000	Retirement	26,655	33,814	38,716	45,280
100-112-512220-0000	PARS 403b Suppl. Retire Plan	24,439	24,439	24,439	24,439
100-112-512300-0000	Disability Insurance	660	945	401	1,008
100-112-512400-0000	Health Insurance	25,187	29,365	29,351	29,432
100-112-512600-0000	Worker's Comp Insurance	1,156	1,187	1,232	1,119
100-112-520400-0000	Advertising/Legal Notices	1,000	-	-	-
100-112-521200-0000	Business Development	-	209	1,140	1,200
100-112-521800-0000	Communications	348	-	-	-
100-112-521800-0209	Communications - Emp Stipend	1,045	2,040	2,040	2,040
100-112-522400-0000	Consultants - Professional	-	4,200	5,000	5,000
100-112-522600-0000	Contr Servs - Non Professional	-	107	3,695	4,000
100-112-524000-0000	DMV Exams/Physicals	59	-	-	-
100-112-524200-0000	Dues/Subscriptions	8,559	9,282	9,435	9,500
100-112-530200-0000	Meetings/Seminars	1,669	1,516	3,750	4,200
100-112-531000-0000	Mileage Reimbursement	-	31	-	-
100-112-531600-0000	Office Supplies	124	245	200	200
100-112-535600-0000	Special Supplies	385	212	350	400
100-112-535750-0000	Training	3,870	1,145	-	-
TOTAL DEPT. EXPENDITURES		241,804	323,246	343,460	372,101

City of Dixon Budget FY 2015-16
112 - CITY MANAGER
OPERATING EXPENSES SUMMARY SHEET

2016		
Account Code	Adopted	Brief Detail Description
521200	1,200	Business Workshops (Employer Roundtable, etc.); Property Owner Workshop
521800-0209	2,040	Communications - Employee Stipend
522400	5,000	Consultants Professional - HDL property tax (split w/ 114)
522600	4,000	Economic Development brochures, data lists, graphics, flyers
524200	9,500	ICMA Dues, Solano EDC - \$7,500, CALED; DDBA
530200	4,200	League Annual seminar; Economic Development seminar: Solano EDC breakfasts; Dixon Chamber Installation
531600	200	Office supplies
535600	400	Special Supplies
Total	26,540	

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
City Manager	1.00	165,378	40,603	14,601	2,610	648	756	224,595
Econ. Develop/Grants Mgr	1.00	74,994	4,677	14,601	1,299	360	364	96,296
Subtotal:	2.00	240,372	45,280	29,202	3,909	1,008	1,119	320,891
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt Life Insurance			-	230	-	-	-	230
Retirement Health Benefit & PARS 403b			24,439	-	-	-	-	24,439
Subtotal:			-	24,439	230	-	-	24,670
GRAND TOTAL:	2.00	240,372	69,720	29,432	3,909	1,008	1,119	345,561

Final year for Retirement Incentive Program approved by Council in 2011 for a Supplementary Retirement Plan offered through the Public Agency Retirement System (PARS) - 5 year payment

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City Clerk

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

City Clerk Mission

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

Current Year – 2015 – Department Accomplishments

- Scanned an additional ten years of City Resolutions for a total of 20 years placed on-line in digital format in the ongoing project of transitioning older records into digital format to increase transparency and public access.
- Scanned ten years of City Ordinances and placed on-line in the ongoing project of transitioning older records into digital format to increase transparency and public access.
- Conducted the 2014 Municipal Election.
- Processed an Initiative to Reduce Sewer Rate Fees.
- Worked with City Attorney to develop a Dixon Open Records Ordinance.

Budget Year –2016 – Department Work Plan/Goals

- Continue to digitally transfer City Ordinances to the City's website to transition to digital electronics records management.
- Refine the process and develop an improved documentation program for Public Records Requests.
- Research and implement an electronic speaker system for the Council dais.
- Conduct special election regarding the repeal of sewer rate increase per council Resolution 15-085.

City of Dixon Budget FY 2015-16
113 - CITY CLERK

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-113-511000-0000	Salaries/Wages	-	80,932	83,574	86,429
100-113-511010-0000	Admin Leave Paid	-	-	2,367	-
100-113-511100-0000	Salaries/Wages PT	-	5,904	4,651	7,805
100-113-512100-0000	Medicare	-	1,310	1,377	1,594
100-113-512200-0000	Retirement	-	13,139	16,328	18,661
100-113-512210-0000	Retirement - PARS	-	77	56	101
100-113-512300-0000	Disability Insurance	-	347	194	411
100-113-512400-0000	Health Insurance	-	14,072	14,622	15,669
100-113-512600-0000	Worker's Comp Insurance	-	629	471	454
100-113-520400-0000	Advertising	-	9,260	6,539	8,500
100-113-522400-0000	Consultants - Professional	-	6,631	5,440	6,000
100-113-524000-0000	Exams/Physicals/Testing	-	-	73	100
100-113-522600-0000	Contr Servs - Non Professional	-	1,587	1,257	2,000
100-113-524200-0000	Dues/Subscriptions	-	308	300	300
100-113-524600-0000	Elections	-	-	28,379	-
100-113-530200-0000	Meetings/Seminars	-	1,182	940	1,600
100-113-531000-0000	Mileage Reimbursement	-	-	72	100
100-113-531400-0000	Office Equip Maint/Rental	-	6,957	2,409	2,700
100-113-531600-0000	Office Supplies	-	1,487	1,800	1,500
100-113-531900-0000	Permits/Licenses/Fees	-	20	-	-
100-113-532800-0000	Postage	-	11,715	9,281	11,500
TOTAL DEPT. EXPENDITURES		-	155,556	180,128	165,424

City of Dixon Budget FY 2015-16

113 - CITY CLERK

OPERATING EXPENSES SUMMARY

2016		
Account Code	Adopted	Brief Detail Description
520400	8,500	Advertising public hearings; bid and public notices; publishing ordinances
522400	6,000	Consultants - Code Publishing
522600	2,000	City Hall alarm contract
524000	100	Exams/Physicals/Testing
524200	300	Professional organization membership dues and subscriptions -- CCAC
530200	1,600	Conferences and Seminars for: LOCC New Law and Election Seminar, \$425; CCAC Annual Conference, \$950; CCAC Division meetings, \$180; New Law and Election Seminar, \$45
531000	100	Employee mileage reimbursement for: classes, seminars, training, out-of-town meetings, etc.
531400	2,700	Office equipment rental and agreements - records retention management - Corodata \$225 per month
531600	1,500	Office Supplies - printer cartridges, handbook binding supplies
532800	11,500	City postage meter and postage supplies, and express mail items
Total	34,300	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**GENERAL FUND 100
DEPT. 113
CITY CLERK**

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<i>PERMANENT EMPLOYEES:</i>									
City Clerk	1.00	86,429	-	18,661	15,669	1,480	411	415	123,066
Subtotal:	1.00	86,429	-	18,661	15,669	1,480	411	415	123,066
<i>Temporary Personnel</i>									
	Hours								
Audio Video Technician	550	-	7,805	101	-	113	-	39	8,058
Subtotal:	550	-	7,805	101	-	113	-	39	8,058
GRAND TOTAL:	1.00	86,429	7,805	18,762	15,669	1,594	411	454	131,124

Administrative Services

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

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

Administrative Services Mission

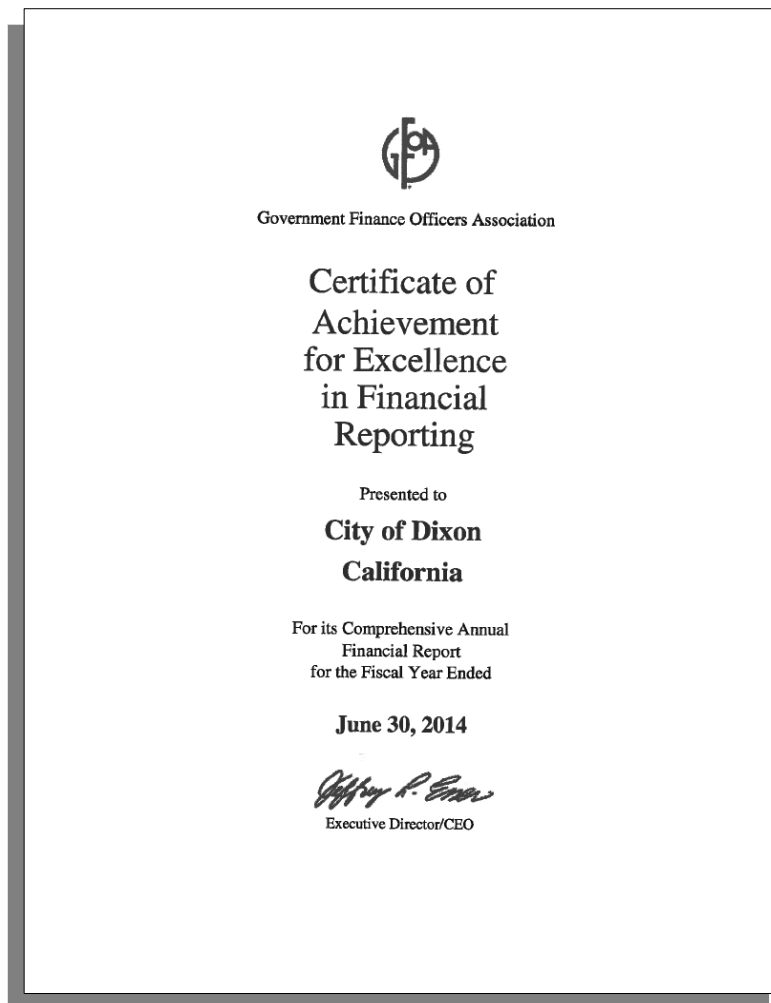
To provide outstanding customer service to the City Council, City Management, Operating Departments, and the Citizens of Dixon in prudently managing financial resources through accurate and high quality business planning, financial, and information technology services.

Current Year – 2015 – Department Accomplishments

- Admin Services worked with Human Resources to implement the Human Resources module in Springbrook and began implementation of Employee Self Service (timecards on-line)
- Community Facilities District formation began for Valley Glen No. 2
- Completed required financial reporting to agencies such as State Controller's Office and received national recognition for achievement in financial reporting from the Government Finance Officers Association (GFOA) and received the California Society of Municipal Finance Officers (CSMFO) Outstanding Achievement in Budgeting
- Successfully implemented pilot program for VOIP phone system at Fire Department, improving sound quality
- Supported negotiations with costing for multiple labor groups

Budget Year - 2016 - Department Work Plan/Goals

- Implement GASB68
- Pursue online payment options to include credit card acceptance on a cost neutral basis (3rd party provider)
- Replace phone system with VOIP (Voice Over Internet Protocol) system
- Support City management with labor negotiation costing
- Issue debt for Community Facilities Districts with Parklane debt anticipated for Summer 2015 and Valley Glen No. 2 targeted for Spring 2016
- Continue to provide excellent customer service through staff interactions at the front counter and on an inter-departmental basis



City of Dixon Budget FY 2015-16
114 - ADMINISTRATIVE SERVICES

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-114-511000-0000	Salaries/Wages	499,634	557,645	549,724	587,098
100-114-511000-0102	Salaries/Wages - IT	25,071	61,608	62,139	73,566
100-114-511000-0221	Salaries/Wages - Pub Rec Req	-	289	830	-
100-114-511200-0000	Overtime	718	76	-	-
100-114-511900-0000	Separation Pay	2,584	-	12,024	-
100-114-512100-0000	Medicare	7,893	8,633	8,671	10,121
100-114-512100-0102	Medicare - IT	343	771	817	1,294
100-114-512100-0221	Medicare - Pub Rec Req	-	4	11	-
100-114-512200-0000	Retirement	92,271	98,015	102,173	113,536
100-114-512200-0102	Retirement - IT	4,283	4,085	3,884	4,588
100-114-512200-0221	Retirement - Pub Rec Req	-	54	200	-
100-114-512220-0102	PARS 403b Suppl. Retire - IT	15,840	15,841	15,841	15,841
100-114-512300-0000	Disability Insurance	2,621	2,922	1,439	3,155
100-114-512400-0000	Health Insurance	101,324	105,387	98,314	114,255
100-114-512400-0102	Health Insurance - IT	4,944	14,673	15,670	15,669
100-114-512401-0000	Retiree Health	-	2,466	1,290	-
100-114-512500-0102	Unemployment Insurance	-	5,862	-	-
100-114-512600-0000	Worker's Comp Insurance	4,766	4,678	4,475	2,810
100-114-512600-0102	Worker's Comp Insurance - IT	138	-	-	1,340
100-114-520860-0000	Cash Over/Short	(318)	220	-	-
100-114-521800-0000	Communications	6,183	4,529	3,710	13,490
100-114-521800-0102	Communications - IT	4,671	3,875	9,780	-
100-114-521800-0209	Communications - Emp Stipend	1,122	2,940	2,415	2,040
100-114-521900-0000	Bank Fees	-	-	720	2,440
100-114-522400-0000	Consultants - Professional	39,681	49,739	48,355	45,055
100-114-522400-0102	Consultants - Professional -IT	16,951	6,880	1,200	1,200
100-114-523200-0000	Contractual Services/Audit	23,050	34,678	36,500	44,860
100-114-524200-0000	Dues/Subscriptions	460	2,025	1,455	1,455
100-114-524200-0102	Dues/Subscriptions - IT	-	130	-	-
100-114-526000-0000	Equip Repairs/Maintenance	114	-	-	-
100-114-530200-0000	Meetings/Seminars	780	2,490	2,633	4,350
100-114-531000-0000	Mileage Reimbursement	233	245	450	450
100-114-531400-0000	Office Equip Maint/Rental	-	9,397	10,926	11,980
100-114-531600-0000	Office Supplies	6,848	5,568	5,800	5,500
100-114-531600-0102	Office Supplies - IT	471	3,646	250	250
100-114-531600-0103	Office Supp -General City Hall	4,623	4,564	4,200	4,400
100-114-531650-0000	Office/Software Maintenance	-	1,677	-	-
100-114-531650-0102	Office/Software Maint - IT	14,927	16,718	38,775	45,775
100-114-535600-0000	Special Supplies	777	2,219	850	1,200
100-114-535600-0102	Special Supplies - IT	13,790	8,313	25,135	21,475
100-114-535750-0000	Training	928	2,436	2,500	2,500
100-114-535750-0102	Training - IT	-	1,100	-	1,000
100-114-560400-0102	Capital Outlay - IT	10,873	46,005	34,249	52,895
TOTAL DEPT. EXPENDITURES		908,594	1,092,403	1,107,405	1,205,588

City of Dixon Budget FY 2015-16
114 - ADMINISTRATIVE SERVICES
OPERATING EXPENSES SUMMARY

2016		
Account Code	Adopted	Brief Detail Description
521800	13,490	City Hall phone and internet service
521800-0209	2,040	Communications - Emp Stipend
521900	2,440	Bank fees, also allocated with wastewater & water funds
522400	45,055	HdL Co, ongoing sales tax & property tax review/audit fees, \$16,550; Investment custodial security services, Zions National \$2,500; Public Financial Management Investment Consultant Services, \$16,800; CAFR Statistics \$1,175; Consultant services - SB90 Claims \$5,000 Note: If HDL recoveries exceed \$10,000 an additional appropriation will be needed; also SB 90 claims appropriation may need to be increased with increased recoveries.
522400-0102	1,200	Back-up/On-call IT Consultant
523200	44,860	Annual Audit - 1st year of contract with LSL; Transit & Water pay portion of audit; GASB 68 actuarial \$850 per valuation (9 PERS plans)
524200	1,455	Memberships: GFOA, CSMFO : Technical FLSA Publications
530200	4,350	Meetings/Seminars: CSMFO/League Finance (2); CSMFO Quarterly Meetings; Springbrook Conference (2 employees); Bond Buyer
531000	450	Mileage for staff training when pool car not utilized
531400	11,980	Printer maintenance; City Hall workroom copier lease estimate \$900/mo, amount varies by use, color use needed for Council, GPAC
531600	5,500	Office Supplies - budget binders;
531600-0102	250	Office Supplies - IT specific supplies
531600-0103	4,400	Office Supplies -General City Hall
531650-0102	45,775	Office/Software Maintenance - IT Springbrook maintenance - Finance/Utilities portions and Employee Self-Service; Antivirus and Sonicwall support; VM Ware
535600	1,200	Miscellaneous Forms; Business License forms
535600-0102	21,475	Special Supplies - IT: Civic Plus Web Hosting Cost; replacement computers & laptops or tablets (15)
535750	2,500	Payroll Training (new employee), Computer Training
535750-0102	1,000	Training - IT
560400-0102	52,895	Capital Outlay - IT - VOIP system for City Hall, PD, Eng, Corp Yard
Total	262,315	

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

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	E	Phone System Replacement (City Hall, Police, Engineering, Corp Yard) - WW to fund separately	52,895	1	52,895
				Total	52,895

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**GENERAL FUND 100
DEPT. 114
ADMINISTRATIVE SERVICES**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Deputy CM/Admin Svcs	1.00	133,783	35,574	15,669	2,167	617	623	188,432
Deputy Finance Director	1.00	94,118	20,321	15,669	1,592	456	461	132,618
Finance Analyst	1.00	58,823	3,669	15,669	1,080	286	289	79,816
Deputy Clerk	1.00	69,456	14,996	14,601	1,219	318	321	100,910
IT Manager	1.00	73,566	4,588	15,669	1,294	352	1,340	96,809
Acct. & PR Analyst	1.00	54,731	935	14,601	1,005	268	271	71,811
Account Clerk II	1.00	50,215	10,842	7,305	834	241	244	69,680
Account Clerk II	1.00	50,215	10,842	7,305	834	241	244	69,680
Administrative Clerk II	1.00	45,453	9,814	7,305	765	214	216	63,767
Administrative Clerk II	0.88	30,305	6,543	12,777	625	161	142	50,552
Subtotal:	9.88	660,664	118,125	126,570	11,415	3,155	4,149	924,078
Other payroll costs:								
PERS Health Administration/Life Insurance			-	3,354	-	-	-	3,354
Retirement Health Benefit & PARS 403b			15,841	-	-	-	-	15,841
Subtotal:			-	15,841	3,354	-	-	19,195
GRAND TOTAL:	9.88	660,664	133,965	129,924	11,415	3,155	4,149	943,273

Final year for Retirement Incentive Program approved by Council in 2011 for a Supplementary Retirement Plan offered through the Public Agency Retirement System (PARS) - 5 year payment

Human Resources

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

Human Resources Mission

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

Current Year – 2015 – Department Accomplishments

- Successfully completed Interest Based Bargaining for the City's labor negotiations with Local One, Dixon Mid Manager's Association, Dixon Public Safety Mid Manager's Association and Dixon Senior Manager's Association.
- Updated the Confidential Mid Management & Professional Employee and Confidential Sr. Management compensation plans.
- Implemented the Human Resources Module of Springbrook; which involved setting up positions, entering salary step tables, entering benefit information by bargaining unit and linking all the existing employees to their appropriate salary and benefits.
- Successfully transitioned from the City's current Life Insurance/LTD carrier to Lincoln Financial Group during the annual open enrollment.
- Worked with Bickmore to create department specific Safety Checklists.
- Conducted biennial Sexual Harassment Training for required City-Staff.
- Provided excellent customer service to employees, departments and outside agencies.

Budget Year – 2016 – Department Work Plan/Goals

- Set-up the Human Resources Master tabs for tracking: Personnel Actions, Leave Administration and Worker’s Compensation.
- Perform a review and update of the City’s Personnel Rules.
- Complete negotiations with the Dixon Professional Fire Fighter’s Association.
- Begin negotiation/implementation of revised comparable agencies to be used when conducting salary surveys.
- Introduce Leadership training to all City management staff.
- Continue to provide excellent customer service to employees, departments and outside agencies.
- Continue to update City policies and procedures as necessary.
- Continue to hire outstanding staff to fill vacant positions.



City of Dixon Budget FY 2015-16
115 - HUMAN RESOURCES

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-115-511000-0000	Salaries/Wages	225,243	137,466	127,273	143,758
100-115-511020-0000	Comp Paid	-	-	487	-
100-115-511100-0000	Salaries/Wages PT	7,997	-	-	-
100-115-511110-0000	Wages PT Extra Hours	5,320	3,930	4,312	5,000
100-115-511200-0000	Overtime	281	11	-	-
100-115-511900-0000	Separation Pay	-	20,476	-	-
100-115-512100-0000	Medicare	3,626	2,141	1,977	2,469
100-115-512200-0000	Retirement	42,108	27,166	13,109	12,847
100-115-512210-0000	Retirement - PARS	104	-	-	-
100-115-512300-0000	Disability Insurance	1,145	709	406	764
100-115-512400-0000	Health Insurance	34,832	19,077	20,254	21,749
100-115-512401-0000	Retiree Health	-	1,485	8,179	-
100-115-512600-0000	Worker's Comp Insurance	2,190	800	726	691
100-115-520400-0000	Advertising	9,693	463	-	-
100-115-521800-0000	Communications	874	509	540	540
100-115-521800-0209	Communications - Emp Stipend	1,025	950	900	900
100-115-522400-0000	Contractual Svcs/Consultants	13,916	17,350	14,000	7,500
100-115-522600-0000	Contr Servs - Non-professional	2,399	-	-	-
100-115-524200-0000	Dues & Subscriptions	734	290	500	500
100-115-524600-0000	Elections	28,695	-	-	-
100-115-524800-0000	Employee Assistance Program	3,440	2,064	3,500	3,500
100-115-525200-0000	Employee Event	1,034	439	3,000	1,500
100-115-525400-0000	Employee Recognition Awards	2,427	3,833	3,000	5,000
100-115-530200-0000	Meetings & Seminars	3,135	206	4,054	2,000
100-115-531000-0000	Mileage Reimbursement	596	372	522	500
100-115-531400-0000	Office Equip Maint/Rental	20,964	-	-	-
100-115-531600-0000	Office Supplies	1,637	435	476	500
100-115-531650-0000	Office/Software Maintenance	-	-	3,250	1,585
100-115-532000-0000	Personnel/Recruiting	1,992	12,033	9,500	10,000
100-115-532400-0000	Physical/Psych Exams	440	7,134	7,000	8,000
100-115-532800-0000	Postage	11,446	-	-	-
100-115-533000-0000	Benefit Plan Administration	5,469	11,274	10,865	11,115
100-115-535600-0000	Special Supplies	950	5,985	1,000	1,000
100-115-535750-0000	Training	2,016	1,322	1,036	500
100-115-535800-0000	Education Reimb Program	-	5,327	1,500	3,500
TOTAL DEPT. EXPENDITURES		435,772	283,248	241,367	245,418

City of Dixon Budget FY 2015-16
115 - HUMAN RESOURCES
OPERATING EXPENSE SUMMARY

2016		
Account Code	Adopted	Brief Detail Description
521800	540	Communications - Wi-Fi for HR laptop
521800-0209	900	Cell phone stipend
522400	7,500	Hearing officer, \$2,500; Investigations, \$5,000
524200	500	Professional organization membership dues and subscriptions - IPMA, CALPELRA
524800	3,500	Employee Assistance Program
525200	1,500	Employee Appreciation Family Event
525400	5,000	Employee service awards, STAR award program, and retiree award program
530200	2,000	Conferences and Seminars for: CalPELRA, (FY 15 offset by NCCSIF Revenue \$1,778)
531000	500	Employee mileage reimbursement, will be traveling to 2 conferences in FY 16 instead of 1 in FY 15
531600	500	Office Supplies - printer cartridges, employee identification cards, camera supplies
561650	1,585	springbrook software maintenance
532000	10,000	Personnel/Recruiting - consolidated for all departments
532400	8,000	Pre-employment, post-accident, reasonable suspicion/random drug testing, physicals and psychological exams (anticipating multiple police & fire recruitments in FY 16).
533000	11,115	Flex One Benefits Administration (125 Plan), \$2520; CBA (COBRA Administration), \$840; PERS Survivor Benefit \$2760; PARS - \$4,995
535600	1,000	Bilingual certification tests, California Chamber of Commerce Labor Law Posters
535750	500	Training not provided through NCCSIF insurance pool (FY 15 offset by NCCSIF Revenue \$536.11)
535800	3,500	Employee Education Reimbursement Program (increase per MOU)
Total	58,140	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**GENERAL FUND 100
DEPT. 115
HUMAN RESOURCES**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Human Resources Director	1.00	91,498	1,564	15,669	1,554	445	449	111,179
Human Resources Technician	0.75	52,259	11,283	5,882	843	319	242	70,828
Subtotal:	1.75	143,758	12,847	21,551	2,397	764	691	182,007
Other payroll costs:								
PERS Health Administration/Sr. Mgmt Life Insurance				199	-	-	-	199
Retirement Health Benefit				-	-	-	-	-
PT Extra Wages		5,000		-	73			5,073
Subtotal:		5,000	-	199	73	-	-	5,271
GRAND TOTAL:	1.75	148,758	12,847	21,749	2,469	764	691	187,278

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City Attorney

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

City Attorney Mission

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

Current Year – 2015 – Department Accomplishments

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

Budget Year - 2016 - Department Work Plan/Goals

- Initiate a Zoning and Municipal Ordinance Review
- Work with Council on the General Plan Update
- Continue to ensure compliance with state requirements

City of Dixon Budget FY 2015-16
118 - CITY ATTORNEY

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-118-529600-0000	Legal Fees	190,543	134,102	140,200	144,000
TOTAL DEPT. EXPENDITURES		190,543	134,102	140,200	144,000

City of Dixon Budget FY 2015-16
119 - INSURANCE

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-119-525000-0000	Employee Fidelity Bond	-	1,578	1,620	1,620
100-119-526000-0000	Equipment Repairs	-	-	-	-
100-119-527800-0000	Insurance - Liability	184,768	178,814	166,376	157,000
100-119-528000-0000	Insurance - Mobile Equip	-	24,663	25,365	25,000
100-119-528200-0000	Insurance - Property	20,479	28,327	25,127	25,000
100-119-528700-0000	Insur - Auto Physical Dan	-	239	-	-
100-119-535950-0000	Uninsured Losses	739	330	-	1,000
TOTAL DEPT. EXPENDITURES		205,985	233,950	218,488	209,620

Community Development Department

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

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

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

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

Community Development Department Mission

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

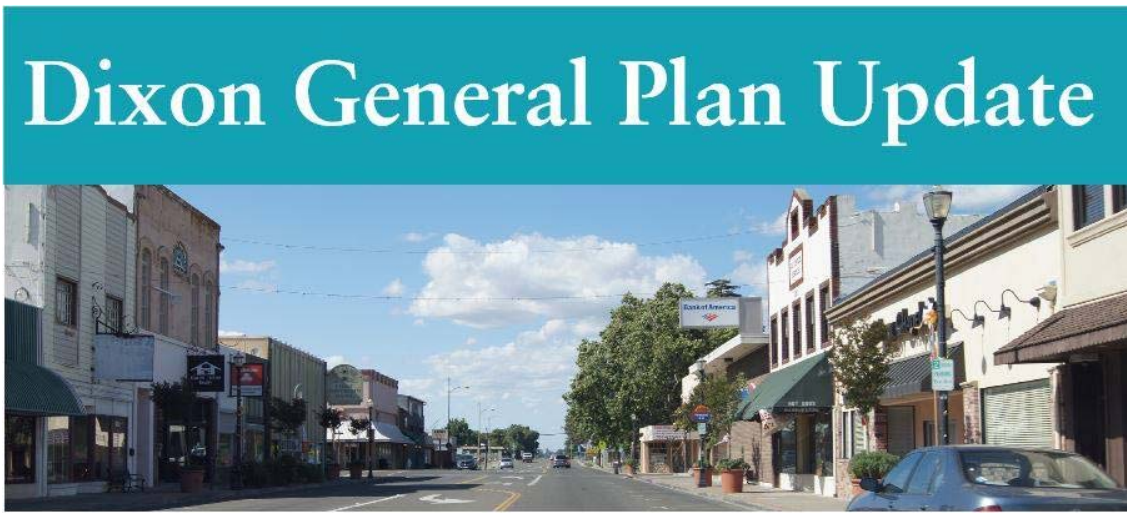
Current Year – 2015 - Department Accomplishments

- Planning Division:
 - Design review of Heritage Commons Phase II, Brookfield model homes (Cottages and Newbury) product, and Dutch Brothers Coffee
 - Completed update of Housing Element
 - Initiated General Plan Update
 - Assisted Economic Development in obtaining \$5.6 million HOME grant for Phase II Heritage Commons Senior Apartments
 - Met with landowners of property within SW Development on ways to help initiate development

- Building Division:
 - Plan check completed on Heritage Commons Phase II Senior Apartments
 - Plan checked first two model types (Cottages and Newbury) for Brookfield (Parklane) Subdivision and issued 43 building permits
 - Plan checked Dixon Wastewater Treatment Facility expansion
 - Plan checked on Dutch Brothers
 - Issued 131 photo-voltaic permits

Budget Year - 2016 - Department Work Plan/Goals

- Implement the new Housing Element
- Continue work on updating of General Plan
- Complete work with Solano Transit Authority’s planning consultant on updating City’s Downtown Revitalization Plan consistent with MTC Guidelines for the City’s Priority Development Area
- Process plans for “Greenwich, Inverness and Pinehurst” model homes for Brookfield Subdivision
- Work with Economic Development in processing expansion plans for Altec



The City of Dixon is embarking on an exciting new project: the update of our General Plan.

City of Dixon Budget FY 2015-16
132 - COMMUNITY DEVELOPMENT

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-132-511000-0000	Salaries/Wages	174,359	146,839	94,700	243,214
100-132-511020-0240	Salaries PT - Reimb Mutual Aid	-	-	580	-
100-132-511100-0000	Salaries/Wages PT	-	4,470	20,395	33,618
100-132-511900-0000	Separation Pay	-	-	14,375	-
100-132-512100-0000	Medicare	2,621	2,321	1,999	4,543
100-132-512200-0000	Retirement	18,644	20,468	18,495	30,812
100-132-512210-0000	Retirement - PARS	-	57	272	437
100-132-512220-0000	PARS 403b Suppl. Retire Plan	34,367	34,391	34,391	34,391
100-132-512300-0000	Disability Insurance	305	616	318	1,170
100-132-512400-0000	Health Insurance	29,549	18,917	13,577	37,659
100-132-512401-0000	Retiree Health	-	588	-	-
100-132-512500-0000	Unemployment Insurance	-	5,382	(71)	-
100-132-512600-0000	Worker's Comp Insurance	2,021	1,122	2,188	2,701
100-132-521800-0000	Communications	899	254	288	1,308
100-132-522400-0000	Consultants	12,413	60,976	124,468	35,500
100-132-523800-0000	County Charges	50	50	250	250
100-132-524200-0000	Dues/Subscriptions	-	1,960	1,200	1,200
100-132-530200-0000	Meetings/Seminars	-	210	500	500
100-132-531000-0000	Mileage Reimbursement	382	399	-	-
100-132-531600-0000	Office Supplies	527	786	1,000	1,000
100-132-531650-0000	Office/Software Maintenance	1,794	1,883	1,978	1,978
100-132-535600-0000	Special Supplies	224	100	-	-
100-132-535750-0000	Training	1,293	3,333	4,500	10,000
100-132-537500-0000	Vehicle Fuel	495	570	500	500
100-132-538000-0000	Vehicle Parts/Maintenance	648	1,098	1,500	1,500
100-132-560150-0000	Construction - ADA	-	-	6,000	-
TOTAL DEPT. EXPENDITURES		280,592	306,790	343,403	442,281

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**GENERAL FUND 100
DEPT. 132
COMMUNITY DEVELOPMENT**

Title	FTE	Full Time Equiv.	Temp	PERS	Health	Soc Sec/	Disability	Workers'	Total Employee
		Pay 511000	Pay 511100	Retirement 512200	Insurance 512400	Medicare 512100	Insurance 512300	Comp 521600	
PERMANENT EMPLOYEES:									
Comm. Devel. Dir. (vacant)	1.00	109,148	-	1,865	14,601	1,794	522	527	128,458
Associate Planner(Vacant)	1.00	67,373	-	14,546	14,601	1,189	327	331	98,367
Building Plans Examiner I	1.00	66,693	-	14,400	7,305	1,073	320	1,218	91,009
Subtotal:	3.00	243,214	-	30,812	36,507	4,056	1,170	2,075	317,834
Temporary Personnel									
	Hours								
Building Inspector I	1,300		33,618	437		487		626	36,469
Subtotal:	1,300		33,618	437	-	487	-	626	35,169
<i>Other payroll costs:</i>									
PERS Health Administration/Sr. Mgmt Life Insurance			-	-	1,152	-	-	-	1,152
Retirement Health Benefit & PARS 403b			-	34,391	-	-	-	-	34,391
Subtotal:			-	34,391	1,152	-	-	-	35,543
GRAND TOTAL:	3.00	243,214	33,618	65,639	37,659	4,543	1,170	2,701	388,545

Note: Recruitments underway both positions expected to be filled by employees early in 2015-16.

Final year for Retirement Incentive Program approved by Council in 2011 for a Supplementary Retirement Plan offered through the Public Agency Retirement System (PARS) - 5 year payment

City Engineer/Public Works

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

The General Fund City Engineer/Public Works divisions include:

- Division 143 – Engineering
- Division 152 – Parks and Building Maintenance
- Division 153 – Streets Maintenance
- Division 154 – Storm Drain Maintenance
- Division 171 – Recreation
- Division 172 – Senior Multi-Use Center (SMUC)

City Engineer/Public Works Mission

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

Current Year – 2015 – Divisional Accomplishments

Engineering Division:

- Completed MSC Groundwater Well Destruction Project.
- Completed the Citywide Benchmark Project
- Completed the 2014 Sewer Line and Manhole Repair Project
- Completed the 2014 Sidewalk Rehabilitation Project
- Executed updated Traffic Signal and Streetlight Maintenance Contract
- Adopted the revised Street Tree Ordinance
- Completed 2015 Pictometry Aerial Flight of Solano County
- Planned and implemented third annual Volunteer Cleanup Event (Helping Hands).

Parks & Building Maintenance Division:

- Completed Police Building roofing repairs.

- Completed City Hall/Council Chambers Reroof Project
- Renovation of restrooms at Hall Park barbeque area #2 including repainting, new toilets, hand dryer, and door.
- Installed replacement landscaping at Veterans Park.
- Installed accessible lift at training pool.
- Installed new playground equipment in Hall Park.

Streets & Storm Drain Maintenance Division:

- Conducted cleaning and videoing of many storm drain lines
- Rehabilitated many sidewalk deficiencies, independent of the 2014 Sidewalk Project

Budget Year – 2016 – Divisional Work Plan/Goals

Engineering Division:

- Construct the West A Street Rehabilitation Project with OBAG Funding
- Design and Construct the South Jefferson Street Rehabilitation Project with CDBG Funding
- Design Improvements at the UPRR and State Route 113 crossing with Section 130 Funding

Parks & Building Maintenance Division:

- Replace one mower with 6' mowing deck.
- Continue efforts to reduce water consumption while maintaining playing fields.

Streets Maintenance Division

- Continue Sidewalk Rehabilitation Program

Storm Drain Maintenance Division

- Reestablished division to track resources dedicated to storm water system management based upon increasing regulations.
- Continue to clean and video Citywide storm drain system

Recreation Division

Parks & Recreation Facility Development:

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



Recreation Mission

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

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.

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.

Aquatics:

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

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

Youth Theatre Program:

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

Current Year – 2015 – Divisional Accomplishments

- Parks and Recreation Commission, with support from Rotary International volunteers, repainted the picnic tables, benches and horseshoe enclosure at barbeque area #1 in Hall Park.
- Agility equipment installed at the dog park in Hall Park as part of Eagle Scout Project.
- Parks and Recreation Commission conducted tours of local parks to discuss maintenance and facility needs as part of kick-off of Parks and Recreation Master Plan Update.
- Maintained participation at the Senior/Multi-Use Center by offering additional activities throughout the duration of the Meals on Wheels reduction in service.

Budget Year – 2016 – Divisional Work Plan/Goals

- Complete update of Dixon Parks Master Plan.
- Update Recreation Scholarship Program.
- Offer at least one special event funded by donations (e.g. Movies in the Park) and one new recreation activity/program.
- Enhance adult sports programming by adding an Adult Swim Program and Drop-In Basketball Program.
- Improve and enhance the Dixon Youth Basketball Program.



City of Dixon Budget FY 2015-16
143 - ENGINEERING

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-143-511000-0000	Salaries/Wages	447,199	473,480	470,948	453,517
100-143-511010-0000	Admin Leave Paid	-	-	4,560	-
100-143-511020-0000	Comp Paid	-	-	1,757	-
100-143-511200-0000	Overtime	62	278	580	1,000
100-143-511900-0000	Separation Pay	-	-	17,420	-
100-143-512100-0000	Medicare	6,533	6,745	6,733	7,718
100-143-512200-0000	Retirement	74,588	83,607	96,958	91,536
100-143-512300-0000	Disability Insurance	2,243	2,157	1,065	2,587
100-143-512400-0000	Health Insurance	67,099	73,632	74,722	79,124
100-143-512401-0000	Retiree Health	-	1,233	645	-
100-143-512600-0000	Worker's Comp Insurance	10,921	8,027	6,188	5,273
100-143-520400-0000	Advertising/Publications	630	150	250	500
100-143-521000-0000	Bld/Site Maintenance	2,569	3,541	1,200	1,700
100-143-521800-0000	Communications	3,736	3,634	4,270	4,900
100-143-522400-0000	Consultants - Professional	7,668	19,982	3,000	3,000
100-143-522600-0000	Contr Servs - Non Professional	2,285	2,285	3,500	3,500
100-143-524200-0000	Dues/Subscriptions	72	255	590	600
100-143-526000-0000	Equip Repairs/Maintenance	1,297	-	800	800
100-143-530200-0000	Meetings/Seminars	-	12	100	100
100-143-531000-0000	Mileage Reimbursement	131	-	100	-
100-143-531400-0000	Office Equip Maint/Rental	536	705	4,240	4,240
100-143-531600-0000	Office Supplies	2,995	3,117	3,500	3,500
100-143-531650-0000	Office/Software Maintenance	-	4,261	9,700	9,700
100-143-531900-0000	Permits/Licenses/Fees	-	50	-	-
100-143-535600-0000	Special Supplies	4,318	824	3,000	2,500
100-143-535750-0000	Training	360	456	1,000	1,000
100-143-535900-0000	Uniforms	-	76	300	300
100-143-536000-0000	Utilities	4,116	4,344	4,500	4,500
100-143-537500-0000	Vehicle Fuel	800	944	1,750	1,750
100-143-538000-0000	Vehicle Maintenance	283	1,482	1,950	1,950
100-143-539000-0000	Water	613	761	795	1,100
TOTAL DEPT. EXPENDITURES		641,055	696,038	726,120	686,394

City of Dixon Budget FY 2015-16
143 - ENGINEERING
OPERATIONS EXPENSE SUMMARY

2016		
Account Code	Adopted	Brief Detail Description
520400	500	Advertising/Publications; Notice of Exemptions
521000	1,700	Custodial supplies (Annex and trailer)
521800	4,900	Telephone system; cellphones
522400	3,000	Professional consultant services, \$1,050; Assessment Apportionment, \$1,950; Solano County map check. **
522600	3,500	Alarm system, \$1,500 (Annex and trailer); HVAC maintenance contract, \$2,000
524200	600	CASQA (CA. Stormwater Quality Assn.) for access to manual updates; Dixon Tribune subscription; 2 PE license renewals (bi-annual)
526000	800	Computer/voicemail maintenance and repairs, \$800
530200	100	Parking fees/bridge tolls; minor expenses for business meetings
531400	4,240	Copier Contract/Maintenance, \$3840; Map copier maintenance, \$400
531600	3,500	Paper for computer, plotter, map copier, copier toner, business cards, misc. supplies
531650	9,700	Software Maintenance and Annual licensing for: GIS - Solano Co., \$5,000; AutoCAD, \$2,500; ArcGIS, \$1,000; Streetsaver, \$1,200
535600	2,500	Misc. small tools, \$400; printing City standards, \$500 (reimbursable); County map recording fees
535750	1,000	Training: CAD, pavement management, Map Act, Development fees and other engineering issues
535900	300	Steel-toed boots, safety vests/jackets and work gloves
536000	4,500	Electricity for Annex and Trailer
537500	1,750	Fuel for three (3) vehicles
538000	1,950	Vehicle repairs/parts
539000	1,100	Water service for Annex and trailer (Cal Water Service)
Total	45,640	

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**GENERAL FUND 100
DEPT. 143
ENGINEERING**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<i>PERMANENT EMPLOYEES:</i>								
City Engineer/Public Works Director	0.700	92,254	24,531	10,223	1,486	426	449	129,370
Public Works Administrator	0.850	81,543	17,606	12,412	1,362	424	364	113,711
Associate Civil Engineer	0.875	79,884	17,248	6,393	1,251	364	1,439	106,579
Associate Civil Engineer	0.250	25,894	5,591	3,657	428	229	452	36,251
Management Analyst I	0.950	50,996	3,181	13,871	941	410	950	70,348
Engineering Tech III	0.800	56,879	12,281	11,683	994	158	1,019	83,013
Sr. Admin Clerk	0.900	45,448	9,813	13,142	850	166	216	69,634
Engineering Tech I	0.875	20,619	1,286	6,389	392	410	384	29,479
Subtotal:	6.200	453,517	91,536	77,770	7,704	2,587	5,273	638,386
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt								
Life Insurance	-	-	-	1,354	-	-	-	1,354
Overtime	-	1,000	-	-	15	-	-	1,015
Subtotal:	-	1,000	-	1,354	15	-	-	2,368
GRAND TOTAL:	6.20	454,517	91,536	79,124	7,718	2,587	5,273	640,754

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

The Engineering Tech I position will be filled beginning January 2016, allocated between Engineering and Wastewater-Collections (305-3

City of Dixon Budget FY 2015-16
152 - PUBLIC WORKS - PARK/BUILDING MAINTENANCE

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-152-511000-0000	Salaries/Wages	399,451	407,641	428,757	426,152
100-152-511010-0000	Admin Leave Paid	-	-	196	-
100-152-511020-0000	Comp Paid	-	-	7,651	-
100-152-511100-0000	Salaries/Wages PT	10,562	10,894	18,939	18,664
100-152-511110-0000	Wages PT Extra Hours	-	154	-	-
100-152-511200-0000	Overtime	6,092	5,165	3,576	6,000
100-152-511300-0000	Standby	9,340	10,910	9,720	11,000
100-152-511900-0000	Separation Pay	-	-	4,109	-
100-152-512100-0000	Medicare	6,947	6,673	7,275	8,139
100-152-512200-0000	Retirement	71,448	67,982	82,014	92,011
100-152-512210-0000	Retirement - PARS	155	32	250	243
100-152-512220-0000	PARS 403b Suppl. Retire Plan	24,535	24,540	24,536	24,538
100-152-512300-0000	Disability Insurance	1,667	1,686	937	1,847
100-152-512400-0000	Health Insurance	123,581	99,668	105,372	101,347
100-152-512401-0000	Retiree Health	-	6,582	9,916	5,942
100-152-512500-0000	Unemployment Insurance	3,905	-	-	-
100-152-512600-0000	Worker's Comp Insurance	45,674	39,141	38,831	35,299
100-152-521000-0000	Bld/Site Maintenance	6,917	7,712	15,394	8,000
100-152-521000-0101	Bldg/Site Maintenance/Pool	407	2,022	-	-
100-152-521400-0000	Chemicals	993	2,112	5,000	5,000
100-152-521400-0101	Chemicals/Pool	23,195	19,569	20,000	20,000
100-152-521800-0000	Communications	5,411	2,844	3,500	3,500
100-152-521800-0101	Communications/Pool	346	316	300	400
100-152-522600-0000	Contr Servs - Non Professional	22,997	10,300	25,000	29,500
100-152-524000-0000	DMV Exams/Physicals	450	171	300	300
100-152-524200-0000	Dues/Subscriptions	-	-	160	160
100-152-525800-0000	Equip Rental	4,359	6,836	3,720	3,800
100-152-526000-0000	Equip Repairs/Maintenance	9,641	9,659	10,500	10,500
100-152-527200-0000	Hepatitis Shots	-	-	100	300
100-152-531400-0000	Office Equip Maint/Rental	2,026	1,294	1,200	1,000
100-152-531600-0000	Office Supplies	216	750	700	700
100-152-531900-0000	Permits/Licenses/Fees	35	225	130	130
100-152-535500-0000	Small Tools	2,080	1,939	1,200	1,200
100-152-535600-0000	Special Supplies	31,206	36,129	40,000	43,000
100-152-535600-0101	Special Supplies/Pool	782	2,215	1,000	1,000
100-152-535600-0104	Special Supplies/Playgrnd Sfty	-	3,466	5,000	5,000
100-152-535600-0105	Special Supplies/Fence Repair	1,500	2,700	3,000	3,000
100-152-535600-1502	Special Supplies- CF Tree Grnt	-	1,428	-	-
100-152-535750-0000	Training	1,245	1,151	1,000	1,500
100-152-535900-0000	Uniforms	5,434	4,755	6,000	6,000
100-152-536000-0000	Utilities	65,052	69,725	76,000	76,000
100-152-536500-0000	Utilities - Park Path Lights	3,083	3,506	3,600	3,600
100-152-537500-0000	Vehicle Fuel	18,502	20,057	14,000	20,000
100-152-538000-0000	Vehicle Maintenance	3,448	4,757	4,000	4,500
100-152-539000-0000	Water	90,251	108,732	105,000	100,000
100-152-560400-0000	Capital Outlay	62,789	21,363	102,500	15,500
100-152-560400-0101	Capital Outlay/Pool	18,779	-	-	-
	TOTAL DEPT. EXPENDITURES	1,084,499	1,026,803	1,190,382	1,094,771

City of Dixon Budget FY 2015-16
152 - PUBLIC WORKS PARKS & BUILDING MAINTENANCE
OPERATIONS EXPENSE SUMMARY

2016		
Account Code	Adopted	Brief Detail Description
521000	8,000	Prune, shape, and spray trees - City Hall & Hall Park parking lot, \$4,000; Misc. repairs @ pool, \$700; mats & custodial/building maintenance supplies @ MSC, \$300; electric & plumbing repairs \$3,000
521400	5,000	Fertilizer & weed program
521400-0101	20,000	Pool - Chemicals
521800	3,500	Two-way cellular phones (9); phones & fax line @ MSC
521800-0101	400	Phone at pool building
522600	29,500	Path light repairs, \$3,000; CDF contract, \$2,500; pest control, \$500 @ MSC; HVAC maintenance for MSC, Transportation Building, City Hall, & break room @ MSC, \$19,000; fire alarm break room @ MSC, \$2,500; 2 x yr. pool heater/pump maint. \$2,000
524000	300	Class B license - DMV renewal & physicals
524200	160	Annual dues for pesticide certification & pool operator certification
525800	3,800	Miscellaneous rental equipment; Port-a-Potty for Patwin & Veteran's Parks
526000	10,500	Parts to repair equipment including mowers, sweepers, tractors, vacuum cleaners, buffer, jacks, hoists and power tools; repairs for MSC office equipment
527200	300	Hepatitis shots
531400	1,000	Copier lease @ MSC.
531600	700	Copier/computer paper, print cartridges, business cards, office supplies
531900	130	Annual permits fees - CUPA program; CWEA membership
535500	1,200	Small tools
535600	43,000	Sprinkler parts, trees, mulch, tennis ct. nets, rest room supplies, park signs, graffiti remover, path light parts, nuts, bolts, grease, parts, \$33,000; computer supplies @ MSC, \$500; first aid & eyewash kits, \$800; carpet & furniture cleaners, bathroom supplies, brooms, disinfectants, lightbulbs, ballasts, hardware, \$3,000; fire extinguisher service, \$300; Little League/Softball ballfield improvements/repairs \$5,400 (annual)
535600-0101	1,000	Pool - special supplies
535600-0104	5,000	Playground/pedestrian Safety - annually replenish wood chip landing material; replace damaged playground parts; replace park pathway tripping hazards
535600-0105	3,000	Shared Fence Repair Policy
535750	1,500	Training for pesticide exam, pool maintenance, playground safety, & tree mtc.
535900	6,000	Uniforms, jackets, and rain gear
536000	76,000	Electricity for ball fields, Stevens arena, tennis courts, and basketball court lights, gas/ electricity at pool facility, gas & electricity @ MSC; gas & electricity @ City Hall; solar credit applied in fall for previous year.
536500	3,600	Park path lights (six parks)
537500	20,000	Fuel for vehicles and equipment
538000	4,500	Parts to repair licensed vehicles
539000	100,000	Water for restrooms & irrigation (six parks) - \$78,000; pool facility - \$12,000; water @ City bld, misc. sites - \$10,000.
560400	15,500	Capital purchases - see SS-2
Total	363,590	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
152 - PW - Parks & Building Maintenance

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	E	Replace 2007 Exmark mower w/ 6' mowing width	15,500	1	15,500
					15,500

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2015-16

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

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
Parks & Bldg Maint Supervisor	1.00	74,219	-	16,025	14,601	1,288	337	5,874	112,342
Sr. Maintenance Worker	1.00	56,746	-	12,252	14,601	1,035	273	4,755	89,662
Maintenance Worker II	1.00	54,052	-	11,670	14,601	995	248	4,318	85,884
Maintenance Worker II	1.00	54,052	-	11,670	14,601	995	248	4,318	85,884
Maintenance Worker II	1.00	52,537	-	11,343	14,601	973	248	4,318	84,019
Maintenance Worker II	1.00	51,526	-	11,125	14,601	959	248	4,318	82,776
Maintenance Worker II	1.00	52,537	-	11,343	7,305	868	248	4,318	76,618
Maintenance Worker II	0.33	16,670	-	3,599	2,417	277	-	1,425	24,388
Public Works Administrator	0.15	13,814	-	2,982	2,198	232	-	62	19,288
Subtotal:	7.48	426,152	-	92,011	99,525	7,622	1,847	33,704	660,861
Temporary Personnel									
	Hours								
Maintenance Worker I	515	-	9,332	121	-	135	-	798	10,386
Maintenance Worker I	515	-	9,332	121	-	135	-	798	10,386
Subtotal:	1,030	-	18,664	243	-	271	-	1,595	20,772
Other payroll costs:									
PERS Health Administration		-	-	-	1,822	-	-	-	1,822
Retirement Health Benefit & PARS 403b		-	-	24,538	5,942	-	-	-	30,480
Overtime		6,000	-	-	-	87	-	-	6,087
Stand-by pay		11,000	-	-	-	160	-	-	11,160
Subtotal:		17,000	-	24,538	7,763	247	-	-	49,548
GRAND TOTAL:	7.48	443,152	18,664	116,791	107,289	8,139	1,847	35,299	731,181

City of Dixon Budget FY 2015-16
153 - PUBLIC WORKS - STREET MAINTENANCE

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-153-511000-0000	Salaries/Wages	204,162	184,678	186,339	151,865
100-153-511020-0000	Comp Paid	-	-	3,461	-
100-153-511100-0000	Salaries/Wages PT	-	9	3,546	-
100-153-511200-0000	Overtime	8,046	4,592	5,930	6,000
100-153-511300-0000	Standby	11,460	7,935	9,040	11,000
100-153-512100-0000	Medicare	1,764	2,029	2,151	2,774
100-153-512200-0000	Retirement	37,007	31,069	37,000	32,789
100-153-512210-0000	Retirement - PARS	13	-	-	-
100-153-512220-0000	PARS 403b Suppl. Retire Plan	9,690	9,694	9,694	9,694
100-153-512300-0000	Disability Insurance	1,005	866	428	742
100-153-512400-0000	Health Insurance	65,978	51,592	50,080	40,165
100-153-512401-0000	Retiree Health	-	-	18	-
100-153-512500-0000	Unemployment Insurance	858	-	-	-
100-153-512600-0000	Worker's Comp Insurance	24,372	16,114	17,478	12,493
100-153-521000-0000	Bld/Site Maintenance	-	50	-	-
100-153-521400-0000	Chemicals	2,752	4,371	5,000	2,500
100-153-521800-0000	Communications	3,300	2,458	3,000	2,400
100-153-522600-0000	Contr Servs - Non Professional	2,703	10,341	11,000	10,500
100-153-524000-0000	DMV Exams/Physicals	237	304	500	500
100-153-524200-0000	Dues/Subscriptions	616	287	800	800
100-153-525800-0000	Equip Rental	912	1,260	1,000	1,000
100-153-526000-0000	Equip Repairs/Maintenance	2,580	2,681	4,000	2,000
100-153-527400-0000	Recycling	17,262	16,715	17,150	17,150
100-153-531400-0000	Office Equip Maint/Rental	-	-	125	300
100-153-531600-0000	Office Supplies	1,030	603	900	450
100-153-531900-0000	Permits/Licenses/Fees	26,147	37,648	33,000	-
100-153-535500-0000	Small Tools	1,870	3,060	4,000	4,000
100-153-535600-0000	Special Supplies	21,149	22,027	27,500	22,500
100-153-535750-0000	Training	638	514	2,500	1,250
100-153-535900-0000	Uniforms	2,628	2,217	3,000	3,000
100-153-536000-0000	Utilities	44,487	53,529	51,500	57,200
100-153-537500-0000	Vehicle Fuel	11,993	14,951	11,000	10,000
100-153-538000-0000	Vehicle Maintenance	5,256	5,497	5,000	4,000
100-153-539000-0000	Water	6,539	7,464	11,000	10,000
100-153-560400-0000	Capital Outlay	130,990	-	12,971	56,413
TOTAL DEPT. EXPENDITURES		647,446	494,550	530,112	473,483

Note: Storm Drain Maintenance (Dept 154) has been separated out for better tracking.

City of Dixon Budget FY 2015-16
153 - PUBLIC WORKS - STREET MAINTENANCE
OPERATING EXPENSES SUMMARY SHEET

2016		
Account Code	Adopted	Brief Detail Description
521400	2,500	Chemicals for weed abatement; fertilizer/growth regulator
521800	2,400	Monthly service fee + replacement/repairs for Nextel phones (5) including
522600	10,500	Street light repairs (routine & knockdown), \$10,500
524000	500	Class A/B licenses-DMW renewal fees/physicals; 4 employees
524200	800	Annual dues for pesticide certification, \$500; USA membership fee, \$300
525800	1,000	Grinder, lift truck, misc. equipment for median island maintenance
526000	2,000	Parts to repair non-licensed equipment (50% of budget moved to Dept. 154)
527400	17,150	CalRecycle Beverage Container Grant (recycling promotions & litter abatement), \$5,150; Pro-rata cost for Dixon residents to recycle household hazardous waste at the Vacaville facility, \$12,000
531400	300	Office Equipment Maintenance/Rental
535500	4,000	Tools for street/sidewalk, rights-of-way, storm drains, and median island repairs, chainsaws, trimmers, pneumatic tools, leaf blowers, edgers, toppers, and grinding heads
535750	1,250	Training - pesticide application, traffic control & working in confined space
537500	10,000	Fuel for vehicles and equipment
538000	4,000	Parts to repair vehicles including vactor truck and pesticide truck
539000	10,000	Water - median islands, landscaping, park & ride lot, multi-modal
560400	56,413	Capital Outlay
Total	205,963	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
153 - PW Street Maintenance

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
N	E	2015 Backhoe/Loader Tier 4F (YSAQMD Grant award of \$45,000 is offsetting cost) cost split 25% Dept. 305-301, 25% Fund 651, 50% Dept 153	112,825	0.50	56,413
				Total	56,413

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**GENERAL FUND 100
DEPT. 153
STREET MAINTENANCE**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Street Maint Supervisor	0.50	37,109	8,012	7,305	644	246	2,937	56,253
Maintenance Worker II	1.00	49,072	10,595	14,601	923	181	4,112	79,484
Sr. Maintenance Worker	0.60	34,048	7,351	8,764	621	201	2,853	53,838
Maintenance Worker II	0.60	31,636	6,830	8,764	586	114	2,591	50,521
Subtotal:	2.70	151,865	32,789	39,434	2,774	742	12,493	240,096
<i>Other payroll costs:</i>								
PERS Health Administration		-	-	730	-	-	-	730
Retirement Health Benefit & PARS 403b		-	9,694	-	-	-	-	9,694
Overtime		6,000	-	-	-	-	-	6,000
Stand-by pay		11,000	-	-	-	-	-	11,000
Subtotal:		17,000	9,694	730	-	-	-	27,424
GRAND TOTAL:	2.70	168,865	42,483	40,165	2,774	742	12,493	267,521

City of Dixon Budget FY 2015-16
154- PUBLIC WORKS - STORM DRAIN MAINTENANCE

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-154-511000-0000	Salaries/Wages	-	-	-	66,425
100-154-511100-0000	Salaries/Wages - PT	-	-	-	6,174
100-154-511200-0000	Overtime	-	-	-	3,000
100-154-511300-0000	Standby	-	-	-	5,500
100-154-512100-0000	Medicare	-	-	-	1,265
100-154-512200-0000	Retirement	-	-	-	14,342
100-154-512210-0000	Retirement - PARS	-	-	-	80
100-154-512300-0000	Disability Insurance	-	-	-	316
100-154-512400-0000	Health Insurance	-	-	-	15,351
100-154-512600-0000	Worker's Comp Insurance	-	-	-	6,162
100-154-521400-0000	Chemicals	-	-	-	3,000
100-154-521800-0000	Communications	-	-	-	600
100-154-522600-0000	Contr Servs - Non Professional	-	-	-	500
100-154-524000-0000	DMV Exams/Physicals	-	-	-	125
100-154-524200-0000	Dues/Subscriptions	-	-	-	500
100-154-525800-0000	Equip Rental	-	-	-	1,000
100-154-526000-0000	Equip Repairs/Maintenance	-	-	-	2,000
100-154-531400-0000	Office Equip Maint/Rental	-	-	-	300
100-154-531600-0000	Office Supplies	-	-	-	450
100-154-531900-0000	Permits/Licenses/Fees	-	-	-	33,000
100-154-535500-0000	Small Tools	-	-	-	1,000
100-154-535600-0000	Special Supplies	-	-	-	5,000
100-154-535750-0000	Training	-	-	-	1,250
100-154-536000-0000	Utilities	-	-	-	1,500
100-154-537500-0000	Vehicle Fuel	-	-	-	4,000
100-154-538000-0000	Vehicle Maintenance	-	-	-	1,000
100-154-539000-0000	Water	-	-	-	2,000
100-154-560400-0000	Capital Outlay	-	-	-	14,500
TOTAL DEPT. EXPENDITURES		-	-	-	190,340

Note: Storm Drain Maintenance previously included in Dept 153 - separated out for better tracking.

City of Dixon Budget FY 2015-16
154- PUBLIC WORKS - STORM DRAIN MAINTENANCE
OPERATING EXPENSES SUMMARY

2016		
Account Code	Adopted	Brief Detail Description
521400	3,000	Chemicals for weed abatement; fertilizer/growth regulator
521800	600	Monthly service fee + replacement/repairs for Nextel phones (5) including standby
522600	500	CalFire crews, \$500.
524000	125	Class A/B licenses-DMW renewal fees/physicals; 1 employee
524200	500	Annual dues for pesticide certification, \$500
525800	1,000	Misc. equipment for storm drain maintenance
526000	2,000	Parts to repair non-licensed equipment including drainage pond pumps
531400	300	Office Equipment Maintenance/Rental
531600	450	Copier/computer paper; print cartridges, business cards, misc. office supplies
531900	33,000	Annual DRCD fee/DRWJPA/Acquisition JPA, \$19,700; Solano Water Authority shared admin. Fee, \$3,300; Dept. of Water Resources, \$1,500; YSAQMD renewal fee permit No. P-12-07, \$500; State Water Resources Control Board fees, \$8,000
535500	1,000	Tools for storm maintenance
535600	5,000	Concrete, gravel, rip rap rock, safety cones, erosion control, cleaning heads, \$5,000;
535750	1,250	Training - pesticide application, traffic control & working in confined space
536000	1,500	Doyle Lane drainage pond pump, \$1,500
537500	4,000	Fuel for vehicles and equipment
538000	1,000	Parts to repair vehicles including vector truck and pesticide truck
539000	2,000	Water - irrigation systems @ Doyle Lane Pond & Creekside
560400	14,500	Capital purchases - see form SS-2
Total	71,725	

Note: Storm Drain Maintenance previously included in Dept 153 - separated out for better tracking.

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
154- PW - Storm Drain Maintenance

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
N	V	New pickup for Senior Utilities Maintenance Worker (25% 154, 75% 305)	28,000	0.25	7,000
N	E	New traffic safety message board for CCTV truck (50% 154, 50% 305-301)	15,000	0.5	7,500
				Total	14,500

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2015-16

GENERAL FUND 100
 DEPT. 154
 STORM DRAIN MAINTENANCE

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
Street Maint Supervisor	0.25	37,109	-	8,012	7,305	644	246	2,937	56,253
Sr. Utilities Maintenance Worker	0.25	14,851		3,206	3,659	268	-	1,509	23,493
Utilities Maintenance Worker II	0.25	14,465		3,123	3,657	263	70	1,189	22,766
Subtotal:	0.75	66,425	-	14,342	14,621	1,175	316	5,635	102,513
Temporary Personnel									
	Hours								
Maintenance Worker I*	351	-	6,174	80	-	90	-	528	6,872
Subtotal:	351	-	6,174	80	-	90	-	528	6,872
<i>Other payroll costs:</i>									
PERS Health Administration		-	-	-	730	-	-	-	730
Overtime		3,000	-	-	-	-	-	-	3,000
Stand-by pay		5,500	-	-	-	-	-	-	5,500
Subtotal:		8,500	-	-	730	-	-	-	9,230
GRAND TOTAL:	0.75	74,925	6,174	14,422	15,351	1,265	316	6,162	118,615

Note: Maintenance Worker I - total hours 1,404 (25% Dept 154, 75% 305-301)

City of Dixon Budget FY 2015-16
171 - RECREATION

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-171-511000-0000	Salaries/Wages	57,349	78,455	80,010	93,545
100-171-511010-0000	Admin Leave Paid	-	-	472	-
100-171-511020-0000	Comp Paid	-	-	91	-
100-171-511100-0000	Salaries/Wages PT	16,524	9,637	6,494	4,896
100-171-511120-0000	Aquatics Personnel	72,073	66,149	81,138	81,455
100-171-512100-0000	Medicare	2,239	2,231	1,975	2,819
100-171-512200-0000	Retirement	10,540	13,189	16,683	19,549
100-171-512210-0000	Retirement - PARS	6,335	985	657	1,123
100-171-512300-0000	Disability Insurance	370	362	179	420
100-171-512400-0000	Health Insurance	17,562	17,587	17,781	17,575
100-171-512500-0000	Unemployment Insurance	1,987	143	-	-
100-171-512600-0000	Worker's Comp Insurance	6,728	3,223	3,088	2,786
100-171-520400-0000	Advertising/Legal Notices/Pubs	593	534	500	500
100-171-521800-0000	Communications	750	121	500	500
100-171-522610-0000	Contr Servs - Recnet	114	654	-	-
100-171-524000-0000	Exams/Physicals/Testing	-	-	500	660
100-171-524200-0000	Dues/Subscriptions	648	654	660	675
100-171-531000-0000	Mileage Reimbursement	402	88	350	350
100-171-531600-0000	Office Supplies	478	713	600	600
100-171-532000-0000	Personnel/Recruiting	475	1,415	-	-
100-171-532600-0000	Playground/Spec Events	-	-	650	750
100-171-533600-0000	Rec - Aquatics	4,713	3,519	5,500	3,500
100-171-534500-0000	Fees - Administration	1,125	1,379	700	700
100-171-535600-0000	Special Supplies	-	1,092	1,000	1,000
100-171-535660-0000	Joint City/DUSD Perf. Arts	-	5,796	5,971	6,150
100-171-535750-0000	Training	1,351	1,299	800	1,000
TOTAL DEPT. EXPENDITURES		202,356	209,225	226,299	240,553

City of Dixon Budget FY 2015-16

171 - RECREATION

OPERATING EXPENSES SUMMARY

2016		
Account Code	Adopted	Brief Detail Description
520400	500	Dixon Youth Basketball signs, Swim brochure, other promotions
521800	500	Cell Phones
524000	660	Annual Exams/Physicals/Testing
524200	675	ASCAP and BMI licensing fees
531000	350	Supervisor
531600	600	General office supplies.
532600	750	Movie in the Park Special Event
533600	3,500	Aquatic supplies, lifeguard shirts and suits, visors, whistles, sunscreen, first aid supplies, various pool related equipment purchased as needed.
534500	700	Fees - Administration (RecNet).
535600	1,000	Special supplies - not for pool (see #533600);
535660	6,150	Subsidy to Performing Arts Center Per MOU with District (3% annual increase)
535750	1,000	Training - Lifeguards hired by the City of Dixon are reimbursed for their training costs. Also, some non-aquatic staff are provided training in CPR.
Total	16,385	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2015-16

GENERAL FUND 100
 DEPT. 171
 RECREATION

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
Recreation Manager	0.40	34,501	-	7,449	2,927	543	151	155	45,726
Recreation Supervisor*	1.00	56,043	-	12,100	14,601	1,024	269	1,023	85,061
Subtotal:	1.40	90,544	-	19,549	17,528	1,567	420	1,178	130,787
Temporary Personnel**									
	Hours								
Aquatics Supervisor	520	-	6,703	87	-	97	-	125	7,012
Assistant Aquatics Supervisor	500	-	5,740	75	-	83	-	107	6,005
Swim Instructor/Guard	2,000	-	22,440	292	-	325	-	418	23,475
Lifeguard/Instructor	4,400	-	46,572	605	-	675	-	867	48,720
Sports Coordinator(s)	450	-	4,896	64	-	71	-	91	5,122
Subtotal:	7,870	-	86,351	1,123	-	1,252	-	1,608	90,334
<i>Other payroll costs:</i>									
PERS Health Administration/Sr. Mgmt Life Insurance			-	-	46	-	-	-	46
Overtime - Aquatics		3,001	-	-	-	-	-	-	3,001
Subtotal:		3,001	-	-	46	-	-	-	3,047
GRAND TOTAL:	1.40	93,545	86,351	20,672	17,575	2,819	420	2,786	224,168

* Reso #15-040 impacts reflected in Rec Supervisor wages

**1/1/16 Min Wage increase has potential impact, and is not yet factored into salaries

City of Dixon Budget FY 2015-16
172 - SENIOR / MULTI-USE CENTER

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-172-511000-0000	Salaries/Wages	49,266	49,258	49,841	51,824
100-172-511010-0000	Admin Leave Paid	-	-	708	-
100-172-511100-0000	Salaries/Wages PT	7,240	6,205	7,507	11,507
100-172-512100-0000	Medicare	875	856	895	982
100-172-512200-0000	Retirement	8,761	8,177	9,734	11,189
100-172-512210-0000	Retirement - PARS	94	81	98	150
100-172-512300-0000	Disability Insurance	223	219	108	227
100-172-512400-0000	Health Insurance	4,384	4,384	4,703	4,387
100-172-512500-0000	Unemployment Insurance	-	171	479	-
100-172-512600-0000	Worker's Comp Insurance	548	403	504	446
100-172-520400-0000	Advertising/Legal Notices/Pubs	-	-	100	100
100-172-521000-0000	Bld/Site Maintenance	4,147	2,549	5,000	5,000
100-172-521800-0000	Communications	2,290	1,997	2,000	1,000
100-172-522600-0000	Contr Servs - Non Professional	1,434	1,479	1,600	1,600
100-172-531000-0000	Mileage Reimbursement	212	181	200	200
100-172-531600-0000	Office Supplies	379	285	500	500
100-172-534500-0000	Fees - Administration	186	175	300	300
100-172-535550-0000	Special Events	757	690	1,500	1,500
100-172-535600-0000	Special Supplies	158	195	500	500
100-172-536001-0000	Utilities - Electric	1,800	1,800	1,800	1,800
100-172-536002-0000	Utilities - Gas	1,407	1,491	1,350	1,350
100-172-539000-0000	Water	865	970	1,000	1,000
100-172-560400-0000	Capital Outlay	-	39,509	-	30,000
TOTAL DEPT. EXPENDITURES		85,025	121,075	90,428	125,562

City of Dixon Budget FY 2015-16
172 - SENIOR / MULTI-USE CENTER
OPERATING EXPENSES SUMMARY

2016		
Account Code	Adopted	Brief Detail Description
520400	100	Miscellaneous promotional material
521000	5,000	Cleaning supplies, maintenance & repairs, HVAC repair & maintenance contract
521800	1,000	Telephone (local and long distance) for three offices, one cell phone; DSL and firewall
522600	1,600	Alarm contract for the Senior/Multi-Use Center, Pest Control
531000	200	Mileage reimbursement for work related travel
531600	500	General office supplies
534500	300	Fees Administration - RecNet
535550	1,500	Supplies for senior citizen special events/trips.
535600	500	Supplies for senior citizen activities.
536001	1,800	Utilities: Electricity
536002	1,350	Utilities: Gas
539000	1,000	Water
560400	30,000	Capital Outlay
Total	44,850	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
172 - Senior/Multi-Use Center

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	B	Repair Concrete/Flooring SMUC Assembly Hall	30,000	1	30,000
					30,000

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2015-16

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

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
Recreation Manager	0.60	51,824	-	11,189	4,387	815	227	232	68,674
Subtotal:	0.60	51,824	-	11,189	4,387	815	227	232	68,674
Temporary Personnel**									
	Hours								
Building Monitor	1,160	-	11,507	150	-	167	-	214	12,038
Subtotal:	1,160	-	11,507	150	-	167	-	214	12,038
GRAND TOTAL:	0.60	51,824	11,507	11,339	4,387	982	227	446	80,712

**1/1/16 Min Wage increase has potential impact and is not factored in to budget numbers

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 high quality of life and low violent crime rate experienced in Dixon can be greatly attributed to the professional members our Police Department, and the positive relationship we share with our community. Dixon PD is dedicated to providing the highest level of service to insure that citizens can live and work in the safest environment possible.

Dixon Police Department Mission

The Dixon Police Department is committed to providing the highest quality police service to those who live and work in the City of Dixon. We work in partnership with the community and strive to maintain the highest level of public safety. We provide our service with a commitment to cultivating the public trust by respecting individual rights and striving to be fair, just and responsive to the needs and feelings of our community.

Current Year – 2015 – Department Accomplishments

- Updated several police vehicles through our contract with Solano County to include three hybrid cars.
- Enhanced department training.
- Enhanced department technology through the purchase of new dash cameras for our patrol vehicles (installation anticipated by the end of the current fiscal year). Full wireless coverage was also recently installed throughout the police department facility.
- Completed roof repairs to the police department. Exterior painting of the building is expected to be complete by the end of the current fiscal year.
- Replaced broken and worn-out furniture in the Police Department.



Budget Year – 2016 – Department Work Plan/Goals

- Update technology through the purchase of new tasers, radios, and license plate readers.
- Transition to a new Records Management System that will be much more effective in the collection and storage of data. This will include a Field Based Report writing system (FBR) that will enable officers to write reports from their patrol vehicles.
- Make improvements to the interior of the Police Department facility (new carpet and paint).
- Make improvements to our Property and Evidence storage areas to ensure that we are compliant with State mandates and Department Policy.
- Restore the Community Action and Awareness position (currently 20 hours/week) back to a full-time position to more effectively meet the needs of our community in crime prevention and other critical areas. Position to be paid 50% General Fund and 50% from Police Grants (Fund 560)



City of Dixon Budget FY 2015-16
161 - POLICE

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-161-511000-0000	Salaries/Wages	1,749,197	1,821,874	1,906,162	2,220,731
100-161-511000-1201	Salaries/Wages - ATOD	-	698	-	-
100-161-511010-0000	Admin Leave Paid	-	-	7,053	-
100-161-511020-0000	Comp Paid	-	-	17,139	-
100-161-511100-0000	Salaries/Wages PT	16,538	16,288	16,088	-
100-161-511200-0000	Overtime	138,782	136,158	198,271	125,000
100-161-511210-0000	Reimbursable Overtime	23,168	16,863	13,640	10,000
100-161-511300-0000	Standby	12,634	12,249	12,558	11,500
100-161-511300-1005	Standby - SolNET	1,820	-	-	-
100-161-511500-0000	Physical Fitness	10,856	11,584	7,959	9,780
100-161-511600-0000	Uniform Allowance	17,740	19,730	20,094	23,350
100-161-511900-0000	Separation Pay	103,151	21,106	8,960	-
100-161-512100-0000	Medicare	30,193	29,815	32,391	39,939
100-161-512200-0000	Retirement	505,687	523,706	605,181	808,355
100-161-512210-0000	Retirement - PARS	215	199	-	-
100-161-512300-0000	Disability Insurance	7,746	8,167	3,925	10,371
100-161-512400-0000	Health Insurance	286,475	285,938	278,529	354,039
100-161-512401-0000	Retiree Health	-	25,800	6,909	2,372
100-161-512600-0000	Worker's Comp Insurance	130,859	100,712	93,120	92,569
100-161-520400-0000	Advertising/Legal Notices	45	-	-	-
100-161-521000-0000	Bld/Site Maintenance	23,420	14,268	19,000	19,000
100-161-521800-0000	Communications	75,448	82,062	95,269	144,300
100-161-521800-0209	Communications - Emp Stipend	-	450	-	-
100-161-522400-0000	Consultants - Professional	-	2,300	5,000	5,000
100-161-523000-0000	Contract Serv - Animal Control	127,758	145,185	140,000	158,000
100-161-523600-0000	Contractual/Co. Booking Fees	3,187	-	9,573	-
100-161-524000-0000	DMV Exams/Physicals	1,689	-	-	-
100-161-524200-0000	Dues/Subscriptions	970	1,454	1,200	1,200
100-161-526000-0000	Equip Repairs/Maintenance	2,393	2,610	2,000	2,000
100-161-526800-0000	Firing Range Supplies	4,108	-	2,000	10,000
100-161-527200-0000	Hepatitis Shots	110	-	-	-
100-161-528800-0000	Investigations	15,560	10,593	12,000	12,000
100-161-529000-0000	K-9 Unit Expense	2,366	1,790	2,239	7,200
100-161-529400-0000	Lease Purchase Payments	132,677	135,897	138,767	148,400
100-161-530200-0000	Meetings/Seminars	1,552	1,314	1,500	1,500
100-161-531200-0000	Neighborhood Watch	-	-	200	500
100-161-531210-0000	Volunteer Programs - Cadets	82	-	1,500	1,500
100-161-531400-0000	Office Equip Maint/Rental	554	4,210	6,600	6,600
100-161-531600-0000	Office Supplies	12,581	11,036	13,349	13,000
100-161-531650-0000	Office/Software Maintenance	-	-	7,020	12,020
100-161-532200-0000	Physical Fitness Program	640	1,280	2,000	2,000
100-161-535600-0000	Special Supplies	13,211	8,234	9,506	9,500
100-161-535750-0000	Training	2,272	2,013	4,000	4,000
100-161-535850-0000	Training - POST	25,206	17,340	15,000	24,000
100-161-535900-0000	Uniforms	1,274	1,637	2,000	4,000
100-161-536001-0000	Utilities - Electric	4,818	274	352	500
100-161-536002-0000	Utilities - Gas	3,112	3,469	3,548	3,500
100-161-537500-0000	Vehicle Fuel	65,323	66,537	49,840	65,000

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-161-538000-0000	Vehicle Parts/Maintenance	5,692	6,148	5,000	5,000
100-161-539000-0000	Water	3,541	4,744	4,450	4,800
100-161-540800-1205	Youth Programs - Meetings	-	405	-	-
100-161-540800-1208	Youth Programs - Bev Svc Trng	-	294	-	-
100-161-541000-0000	Youth Services/Supplies	-	-	500	500
100-161-560400-0000	Capital Outlay	-	-	31,850	75,000
TOTAL DEPT. EXPENDITURES		3,564,651	3,555,735	3,813,242	4,448,026

City of Dixon Budget FY 2015-16

161 - POLICE

OPERATING EXPENSES SUMMARY

Account Code	2016 Adopted	Brief Detail Description
521000	19,000	Building/Site Maintenance: HVAC, \$7,900; Pest Control, \$600; Electrical, \$1,500; Equip repair, \$4,500; Fire Sprinkler System Inspection, \$3,000; Tree Maintenance \$1,000, Generator Inspection, \$500
521800	144,300	Communications: Line Charges AT&T; Solano Dispatch; Clets Solano Co.; Verizon Cellular phones; High-Speed Internet; Solano County Communications; MDC licensing, CAD/RMS; employee stipend
522400	5,000	Contract Services Professional - for Property Room/Evidence Audit (not annual)
523000	158,000	Annual Contract Animal Shelter MOU estimated costs; County charges for animal shelter facility building
524200	1,200	Dues & Subscriptions:
526000	2,000	Equipment maintenance: Vehicle Fire Extinguishers, \$500; Radio Repair, \$500; Printers/Computer Repairs, \$1,000
526800	10,000	Firing Range Supplies, ammo
528800	12,000	Investigations: Sexual assault Exams, \$4,000; Fingerprints, \$1,500; Blood Alcohol/Drug Exams, \$2,500; ID-Kits, \$250; Drug Kits, \$150; Med Reports, \$100; Transcription, \$500, Image-ware, \$2,000; Livescan, \$1,000
529000	7,200	K-9 Unit - Program
529400	148,400	Solano County Veh lease program (18 vehicles)
530200	1,500	Meetings and Seminars: County Chiefs Mtg., Commanders, Special Mtgs
531200	500	Neighborhood Watch Supplies
531210	1,500	Supplies for Volunteer programs and Cadet program
531400	6,600	Office Equipment Maintenance, copy machine lease \$6,600 (moved from 529400)
531600	13,000	Office Supplies: Paper \$4,000; Dept Forms \$1,000; Year Tabs/Files \$800; Calendars \$100; Citations \$2,100; Writing Supplies \$1,700; Computer Discs/Printer Cart \$550; Letterhead \$1,500; Toner \$500; Misc Supp \$750
531650	12,020	Software maintenance: Code Compliance - ILEMS Annual Maintenance
532200	2,000	Officers are tested bi-annually; test proctor
535600	9,500	Special Supplies: Computer Software/Misc Equip \$6,020; Business Cards \$500; DMV Guides \$100; Crime Scene Supplies \$1,000; Flares \$800; OC Spray \$80; Batteries \$150; Latex Gloves \$350; printing \$500
535750	4,000	Non-POST Training: Ca. Police Chiefs Conference, Liability Training, Non-Sworn Training
535850	24,000	POST - Reimbursed Training: Peace Officer Training for regular officers and reserves. Approx. 95% of Cost may be subject to reimbursement depending on State Budget resolution.

2016		
Account Code	Adopted	Brief Detail Description
535900	4,000	Vests, batons, and other non-allowance type uniform items
536001	500	Utilities - Electric
536002	3,500	Utilities - Gas
537500	65,000	Vehicle Expense Fuel
538000	5,000	Parts Vehicle: Maintenance/Repair \$4,500; Car Wash \$500
539000	4,800	Cal Water Service
541000	500	Youth Services/Supplies
560400	75,000	Capital Outlay/Equipment & Buildings: (See Form SS-2 for Details)
Total	740,020	

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

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Total
R	B	New Carpet/Paint Interior of PD	50,000
R	B	Property/Evidence Room upgrades for compliance	25,000
			-
			-
			75,000

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**GENERAL FUND 100
DEPT. 161
POLICE**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 521600	Total Employee
PERMANENT EMPLOYEES:								
Police Chief	1.00	141,124	63,403	7,305	2,152	621	6,063	220,667
Police Captain*	1.00	112,778	50,668	7,839	1,749	516	5,041	178,591
Police Captain*	1.00	120,209	54,006	15,669	1,970	540	5,279	197,675
Police Sergeant	1.00	86,756	44,182	11,049	1,418	421	4,112	147,937
Police Sergeant	1.00	91,051	46,369	11,049	1,480	421	4,112	154,482
Police Sergeant	1.00	77,474	12,107	7,839	1,237	358	3,493	102,507
Police Sergeant	1.00	90,342	46,009	6,789	1,408	399	3,894	148,841
Police Sergeant	1.00	89,679	14,014	7,839	1,414	408	3,984	117,337
Police Sergeant**	0.50	32,667	16,636	7,305	580	179	1,564	58,930
Police Officer - vacant	1.00	60,726	30,926	13,569	1,077	279	2,729	109,307
Police Officer	1.00	62,227	9,724	15,669	1,129	301	2,938	91,988
Police Officer	1.00	77,272	39,352	7,839	1,234	357	3,484	129,537
Police Officer	1.00	80,001	40,742	15,669	1,387	357	3,484	141,640
Police Officer - Vacant	1.00	57,875	29,474	11,049	999	279	2,729	102,406
Police Officer	1.00	60,841	9,508	15,669	1,109	280	2,735	90,142
Police Officer	1.00	62,627	6,985	6,789	1,007	282	2,750	80,439
Police Officer	1.00	79,091	40,279	15,669	1,374	357	3,484	140,253
Police Officer	1.00	73,681	37,523	7,839	1,182	348	3,401	123,974
Police Officer - Vacant	1.00	62,159	9,714	15,669	1,129	279	2,729	91,678
Police Officer	1.00	60,726	30,926	11,049	1,041	293	2,866	106,901
Police Officer	1.00	70,207	10,971	13,569	1,215	332	3,239	99,532
Police Officer	1.00	80,531	41,012	15,669	1,395	357	3,484	142,448
Police Officer	1.00	77,272	39,352	11,049	1,281	357	3,484	132,794
Police Officer - Vacant	1.00	63,663	7,100	15,669	1,150	286	2,798	90,667
Police Officer - Vacant	1.00	63,663	7,100	15,669	1,150	286	2,798	90,667
Police Officer - Vacant	1.00	60,726	6,773	7,839	994	279	2,729	79,341
Admin. Assistant	1.00	57,045	12,317	14,601	1,039	274	277	85,552
CSO II	1.00	53,567	14,244	11,049	937	241	916	80,954
CSO II	1.00	45,395	12,071	15,669	885	219	832	75,071
CSO II	1.00	54,797	14,571	6,789	893	241	916	78,207
Records Clerk	1.00	47,691	10,297	7,305	797	225	227	66,542
Subtotal:	30.50	2,253,861	808,355	354,039	37,815	10,371	92,569	3,557,009
Other payroll costs:								
PERS Health Administration/Sr. Mgmt								
Life Insurance		-	-	2,372	-	-	-	2,372
Overtime		125,000	-	-	1,813	-	-	126,813
Reimbursable OT		10,000	-	-	145	-	-	10,145
Stand-by Pay		11,500	-	-	167	-	-	11,667
Subtotal:		146,500	-	2,372	2,124	-	-	150,997
GRAND TOTAL:	30.50	2,400,361	808,355	356,411	39,939	10,371	92,569	3,708,006

*Police Captain positions are currently underfilled by Police Lieutenants.

** Sergeant position restored to full time (cost split with Grant Fund 560)

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 – 2015 – Department Accomplishments

- Placed new Type 1 Engine into service
- Received CalFire grant
- Received AFG Communications grant
- Received Homeland Security Grant in the form of a utility vehicle
- Ordered new Type 3 engine for Dixon Fire Protection District
- Finalized Fire District Development Impact Fee Schedule
- USAR trailer received State Medium Typing approval
- Implemented new City Emergency Operation Plan



Budget Year – 2016 – Department Work Plan/Goals

- Contract with an Emergency Dispatch Center that provides EMD capability, complete district coverage, operational efficiency and the ability to mobilize mutual aid more expeditiously
- Obtain reliable, up-to-date technology that provides essential emergency information and improves service delivery, record keeping, training capabilities and overall efficiency of the Department
- Improve and promote programs that support employee value, health and departmental involvement
- Achieve improved operational efficiency, public safety, firefighter safety, and personnel development by increasing suppression and administrative staff
- Evaluate and improve internal communication processes within the Department
- Conduct Emergency Operations Center tabletop exercise with City Staff
- Develop succession planning within the fire department for anticipated future retirements
- Conduct testing for various staff ranks within the Department
- Continue Multi-Agency Training
- Conduct Volunteer Firefighter Recruitment



City of Dixon Budget FY 2015-16
166 - FIRE DEPARTMENT

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-166-511000-0000	Salaries/Wages	1,690,064	1,800,550	1,762,698	1,798,747
100-166-511000-1108	Salaries & Wages/FEMA SAFER	-	114,770	185,058	66,313
100-166-511010-0000	Admin Leave Paid	-	-	13,320	-
100-166-511020-0000	Comp Paid	-	-	29,193	-
100-166-511200-0000	Overtime	192,985	150,844	156,979	115,000
100-166-511210-0000	Reimbursable Overtime	138,143	100,047	226,698	100,000
100-166-511220-0000	FLSA Overtime	33,976	20,144	17,655	34,000
100-166-511300-0000	Standby	29,520	29,680	31,040	28,840
100-166-511400-0000	Volunteer Pay	6,849	3,876	2,921	4,000
100-166-511400-1107	Volunteer Pay - FEMA SAFER	-	6,550	11,000	36,500
100-166-511500-0000	Physical Fitness	13,905	34,200	31,075	36,000
100-166-511500-1108	Physical Fitness/FEMA SAFER	-	1,662	5,400	1,869
100-166-511600-0000	Uniform Allowance	2,550	2,550	2,550	2,550
100-166-511900-0000	Separation Pay	-	-	40,966	-
100-166-512100-0000	Medicare	30,451	30,453	32,380	33,431
100-166-512100-1108	Medicare/FEMA SAFER	-	1,890	2,913	1,073
100-166-512200-0000	Retirement	427,019	457,703	466,548	455,027
100-166-512200-1108	Retirement/FEMA SAFER	-	13,337	22,024	9,021
100-166-512300-0000	Disability Insurance	7,731	8,500	9,000	8,419
100-166-512300-1108	Disability Insurance/FEMA SAFER	-	-	-	316
100-166-512400-0000	Health Insurance	234,256	252,153	246,007	268,755
100-166-512400-1108	Health Insurance/FEMA SAFER	-	12,880	23,784	7,652
100-166-512410-0000	Health Insurance - Volunteer	7,643	8,651	8,503	9,000
100-166-512600-0000	Worker's Comp Insurance	155,943	148,891	122,625	131,571
100-166-512600-1108	Worker's Comp Ins./FEMA SAFER	-	-	17,135	4,905
100-166-521000-0000	Bld/Site Maintenance	26,551	25,858	25,200	32,200
100-166-521800-0000	Communications	74,316	70,137	79,500	79,500
100-166-521800-0209	Communications - Emp Stipend	2,908	4,587	4,587	4,587
100-166-522400-0000	Consultants - Professional	2,469	2,538	3,850	3,850
100-166-523150-0000	Contract Services	3,400	3,400	3,400	3,400
100-166-524000-0000	DMV Exams/Physicals	903	1,040	1,500	1,500
100-166-524000-1107	DMV Exams/Phys - FEMA SAFER	-	13,531	-	-
100-166-524200-0000	Dues/Subscriptions	5,034	6,487	5,900	7,650
100-166-525600-0000	EMS Supplies	22,911	25,048	23,000	23,000
100-166-526000-0000	Equip Repairs/Maintenance	21,099	33,816	19,555	19,555
100-166-526000-1105	Equip Maint -Fire Academy	-	-	3,500	5,300
100-166-526000-1112	Equip Repairs - Comm Equip	-	-	4,100	4,100
100-166-527200-0000	Hepatitis Shots	-	-	500	500
100-166-529400-0000	Lease Purchase	31,881	40,294	44,200	44,200
100-166-530200-0000	Meetings/Seminars	2,931	1,652	2,900	2,900
100-166-531000-0000	Mileage Reimbursement	-	5	-	-
100-166-531400-0000	Office Equip Maint/Rental	-	3,197	3,300	3,300
100-166-531600-0000	Office Supplies	4,409	6,116	6,000	6,000
100-166-532000-1107	Volunteer Recruiting- FEMA SAFER	-	2,366	-	-
100-166-532000-1108	Recruiting/FEMA SAFER	-	2,400	-	-
100-166-533400-0000	Public Education	1,104	3,148	2,950	2,950
100-166-535500-0000	Small Tools	658	723	1,000	1,000
100-166-535600-0000	Special Supplies	39,030	51,362	26,900	25,900
100-166-535600-1103	Special Supplies/Donations	11,656	6,217	-	-

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
100-166-535600-1104	Special Supplies - EOC	-	-	3,000	2,000
100-166-535600-1106	Special Supp- Hosted Training	-	7,507	-	-
100-166-535600-1107	Special Supplies - FEMA SAFER	-	21,836	13,673	-
100-166-535600-1113	Spec Supplies - PPE	-	-	13,000	17,400
100-166-535600-1114	Spec Supp - Hose & Appliances	-	-	24,000	10,000
100-166-535600-1115	Special Supplies - FEMA AFG	-	-	18,715	-
100-166-535600-1116	Special Supp- 2014 VFA Grant	-	-	23,086	-
100-166-535750-0000	Training	14,092	11,092	15,500	18,900
100-166-535750-1104	Training - EOC	-	-	500	500
100-166-535750-1106	Training - Hosted Training	12,580	37,991	44,000	40,000
100-166-535900-0000	Uniform	24,045	6,340	9,750	9,750
100-166-535900-1103	Uniforms/Donations	1,000	-	-	-
100-166-535900-1107	Uniforms - FEMA SAFER	-	2,491	2,500	2,500
100-166-536001-0000	Utilities - Electric	7,687	1,500	1,800	1,800
100-166-536002-0000	Utilities - Gas	4,995	4,413	4,500	4,500
100-166-537500-0000	Vehicle Fuel	37,826	39,577	37,500	37,500
100-166-538000-0000	Vehicle Maintenance	18,653	12,819	25,213	25,213
100-166-538500-0000	Vehicle Parts	14,279	11,429	21,200	17,500
100-166-539000-0000	Water	1,118	1,477	1,500	1,500
100-166-560400-0000	Capital Outlay	637,466	13,721	-	102,000
100-166-560400-1102	Capital Outlay - FEMA 2012	8,275	42,585	-	-
TOTAL DEPT. EXPENDITURES		4,004,312	3,719,638	3,988,751	3,715,444

City of Dixon Budget FY 2015-16
166 - FIRE DEPARTMENT
OPERATING EXPENSES SUMMARY SHEET

2016		
Account Code	Adopted	Brief Detail Description
521000	32,200	Maint. of apparatus roll-up doors, man-doors, HVAC maint. contract, carpet & upholstery cleaning & repairs, lighting lamps & ballasts, gen-set permit fees & service, mats, rags, cleaning supplies, <i>partial replacement of mattresses and dayroom seating (one time cost \$7,000)</i> , miscellaneous repairs.
521800	84,087	Fire dispatch contract, leased phone lines, County radio use fee, telephone & cell service, mobile data computers terminal service
522400	3,850	Medical Director consulting for ALS services (increase for new paramedic hires), including annual medical malpractice insurance, consulting services for grant development
523150	3,400	City annual membership fee for Solano Co. Haz Mat Team - provides response for Haz Mat calls at no additional cost to City - per Council authorization 12/08
524000	1,500	Annual Physicals for personnel; physicals for new-hires are in Dept. 115
524200	7,650	Dues & subscriptions to Chief's & Firefighter's Assns. & regulatory code updates, increase in NFPA subscription fees
525600	23,000	Medications, IV's, electrodes, bandages, oxygen masks, gloves, oxygen, misc. EMS equipment & bio-hazard disposal contract for fire & police. Increase due to supplying additional unit with ALS supplies.
526000	28,955	Annual ladder test, defib batteries, calibration of defibs, SCBA fit testing, radio equipment, maint. contracts on records mgmt. system, bi-annual breathing apparatus & cylinder maintenance
527200	500	Hepatitis B shots for personnel
529400	44,200	Emergency response vehicle leases through Solano Co. for Chief & Div. Chiefs (includes mileage)
530200	2,900	Leadership seminars & meetings, Fire Prevention Officer seminars & meetings, & Management seminars & meetings.
531400	3,300	Office Equip Maint/Rental - Caltronics copier
531600	6,000	Office supplies, prevention inspection forms & supplies
533400	2,950	Public education materials; handouts, brochures, posters, safety videos, Juvenile Firesetter materials, Fire Prevention Day open house supplies
535500	1,000	Misc. small tools & fire investigation equipment
535600	55,300	Map updates, replacement of turnouts, <i>protective equipment (includes one time purchase of new Violent Incident Response PPE \$4,400)</i> , EOC supplies, hose replacement, computers & software, EOC supplies, technical rescue equipment, replacement of structure boots, purchase 1 MDT,\$2000 tech rescue supplies. Receipt of several grants in 2014-15 has allowed for reduced budget in 2015-16.
535750	59,400	EMS training program, technical rescue training, fire service training, prevention training, training supplies, records management system training, <i>(one time cost \$3,400)</i> .
535900	12,250	Uniform maint.-shifts, hats, pants, badges, brass; replacement safety boots, volunteer uniforms.
536001	1,800	Utilities - Electric
536002	4,500	Utilities - Gas
537500	37,500	Fuel expense for fire apparatus and other emergency response vehicles
538000	25,213	Opacity tests, smog tests, tows, flats, brake inspections, body & paint repairs, misc. maint.
538500	17,500	Parts for annual services, tires, lights, batteries, switches, glass, hardware, valve kits, seals, etc.
539000	1,500	Domestic water
560400	102,000	Capital Outlay - See SS-2
Total	562,455	

City of Dixon Budget FY 2015-16
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
166 - FIRE DEPARTMENT

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	B	Replace failing double check valve/back flow preventer	25,000	1	25,000
R	B	Remove and repair specialty floor coatings on training tower	7,500	1	7,500
R	B	Apparatus floor maintenance - remove & replace joint seals and failing concrete around drains	7,500	1	7,500
N	B	Install new roll-up door automatic openers - motor, tracks, wiring, installation, in auxilliary buildings	4,500	6	27,000
N	V	Used forklift	10,000	1	10,000
R	E	EOC Audio Visual Operations	25,000	1	25,000
					102,000

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**GENERAL FUND 100
DEPT. 166
FIRE**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Fire Chief	1.00	138,270	33,535	14,601	2,217	635	9,862	199,119
Fire Division Chief	1.00	110,336	23,229	15,669	1,827	488	7,585	159,134
Fire Division Chief	1.00	132,396	27,873	15,669	2,147	563	8,745	187,393
Fire Captain	1.00	89,949	23,792	7,839	1,418	425	6,600	130,023
Fire Captain (VACANT)	1.00	102,956	27,232	7,839	1,607	425	6,600	146,658
Fire Captain	1.00	89,949	23,792	15,669	1,531	425	6,600	137,966
Fire Engineer	1.00	81,436	21,540	15,669	1,408	383	5,952	126,387
Fire Engineer	1.00	82,156	21,730	15,669	1,418	383	5,952	127,308
Fire Engineer	1.00	81,436	21,540	15,669	1,408	383	5,952	126,387
Fire Engineer	1.00	81,436	21,540	15,669	1,408	383	5,952	126,387
Fire Engineer	1.00	81,436	21,540	7,839	1,294	383	5,952	118,444
Fire Engineer	1.00	81,436	21,540	7,839	1,294	383	5,952	118,444
Fire Fighter/Paramedic	1.00	78,671	20,808	15,669	1,368	370	5,741	122,627
Fire Fighter/Paramedic	1.00	77,231	20,428	15,669	1,347	370	5,741	120,785
Fire Fighter/Paramedic	1.00	82,888	21,924	7,839	1,316	383	5,953	120,302
Fire Fighter/Paramedic	1.00	80,831	21,380	7,839	1,286	370	5,741	117,446
Fire Fighter/Paramedic	1.00	82,271	21,761	7,839	1,307	370	5,741	119,288
Fire Fighter/Paramedic	1.00	72,715	13,145	11,049	1,215	347	5,398	103,868
Firefighter/Paramedic (Unfunded)	-	-	-	-	-	-	-	-
Fire Fighter	1.00	72,497	19,175	15,669	1,278	336	5,217	114,172
Fire Fighter	1.00	69,963	12,647	15,669	1,242	309	4,805	104,635
Public Safety Admin. Manager	1.00	68,912	14,879	14,601	1,211	305	308	100,215
Fire Fighter/Paramedic - Ltd	1.00	22,104	3,007	3,825	376	105	1,635	31,052
Fire Fighter/Paramedic - Ltd	1.00	22,104	3,007	1,914	348	105	1,635	29,114
Fire Fighter/Paramedic - Ltd	1.00	22,104	3,007	1,914	348	105	1,635	29,114
Subtotal:	24.00	1,905,480	464,047	275,135	31,619	8,735	131,254	2,816,270
Other payroll costs:								
PERS Health Administration/Sr.								
Mgmt Life Insurance		-	-	1,272	-	-	-	1,272
Overtime		115,000	-	-	1,668	-	-	116,668
FLSA OT		34,000	-	-	493	-	-	34,493
Stand-by pay		28,840	-	-	418	-	-	29,258
Volunteer Pay and Health		4,000	-	9,000	306	-	5,222	18,528
Subtotal:		181,840	-	10,272	2,885	-	5,222	200,219
GRAND TOTAL:	24.00	2,087,320	464,047	285,408	34,504	8,735	136,476	3,016,489

Note: Limited term FEMA SAFER grant positions are budgeted for partial year

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General Fund

Sub Funds

CITY OF DIXON
BUDGET OVERVIEW
SPECIAL FUNDS - GENERAL FUND SUB

FUND	CONTINGENCY 101	COUNCIL DISCRETIONARY FUND 102	RECREATION 103	COMMUNITY SUPPORT 105	PLANNING AGREEMENTS 190*
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2014	1,979,582	183,283	1,559	-	1,434
ESTIMATED					
REVENUE	154,944	27,147	53,712	6,000	-
TRANSFERS	-	357,177	6,439	5,000	-
REVENUE & TRANSFERS	154,944	384,324	60,151	11,000	-
EXPENDITURES	607,177	379,516	61,709	-	-
ESTIMATED ENDING FUND BALANCE	1,527,349	188,091	-	11,000	1,434
FY 2016 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE July-2015	1,527,349	188,091	-	11,000	1,434
ADOPTED REVENUE					
REVENUES	83,142	24,460	52,150	-	-
TRANSFERS	-	154,860	14,054	-	-
REVENUE AND TRANSFERS	83,142	179,320	66,204	-	-
AVAILABLE RESOURCES	1,610,491	367,411	66,204	11,000	1,434
APPROPRIATIONS	154,860	178,033	66,204	-	-
ESTIMATED ENDING FUND BALANCE	1,455,631	189,378	-	11,000	1,434

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

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 2015 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2014	518,461	158,846	150,880	64,639	3,058,685
ESTIMATED					
REVENUE	7,262	300	300	22	249,687
TRANSFERS	-	50,000	50,000	-	468,616
REVENUE & TRANSFERS	7,262	50,300	50,300	22	718,303
EXPENDITURES	12,500	124,000	6,516	-	1,191,418
ESTIMATED ENDING FUND BALANCE	513,223	85,146	194,664	64,661	2,585,569
FY 2016 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE July-2015	513,223	85,146	194,664	64,661	2,585,569
ADOPTED					
REVENUE					
REVENUES	-	-	300	-	160,052
TRANSFERS	-	-	50,000	-	218,914
REVENUE AND TRANSFERS	-	-	50,300	-	378,966
AVAILABLE RESOURCES	513,223	85,146	244,964	64,661	2,964,535
APPROPRIATIONS	40,500	-	52,895	-	492,492
ESTIMATED ENDING FUND BALANCE	472,723	85,146	192,070	64,661	2,472,043

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

City of Dixon Budget FY 2015-16
FUND 101 - CONTINGENCY FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
101-000-461600-0000	Interest Earned	4,780	11,677	154,944	83,142
101-000-470100-0000	Unrealized Gain GASB 31	(5,664)	(2,698)	-	-
		(885)	8,979	154,944	83,142
101-000-591331-0000	Transfer to Water Fund (331)	-	-	250,000	-
101-000-597102-0000	To Council Discretionary (102)	-	-	357,177	154,860
		-	-	607,177	154,860
FUND REVENUE		(885)	8,979	154,944	83,142
FUND EXPENDITURES		-	-	607,177	154,860

The City Council authorized an additional principal payment in the amount of \$80,000 via Reso. No. 15-026 A total of \$150,000 will be repaid in 2014-15.

The General Plan Update began in 2014-15. Based on the current timetable the funding needs will be extended into FY 2016-17.

City of Dixon Budget FY 2015-16
FUND 102 - COUNCIL DISCRETIONARY FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
102-000-421300-0000	Building Permits - Gen'l Plan	15,843	10,303	26,847	24,160
102-000-461600-0000	Interest Earned	433	1,090	300	300
102-000-470100-0000	Unrealized Gain GASB 31	(482)	(277)	-	-
102-000-490101-0000	From Contingency (101)	-	-	357,177	154,860
		15,794	11,116	384,324	179,320
102-100-522400-0000	Consultants	-	-	315,000	120,000
102-132-520400-0000	Publications	-	-	1,131	1,250
102-132-522400-0000	Consultants	-	5,035	60,000	44,483
102-132-529600-0000	Legal Services	-	2,730	1,555	8,000
102-132-531400-0000	Office Equip Maint/Rental	-	-	150	300
102-132-535600-0000	Special Supplies	-	-	180	-
102-132-560750-0000	Project Admin - Direct	-	-	1,500	4,000
		-	7,765	379,516	178,033
FUND REVENUE		15,794	11,116	384,324	179,320
FUND EXPENDITURES		-	7,765	379,516	178,033

Projects in this fund: 102-100 Administration
102-132 General Plan Update

Council adopted Resolution 14-142 on October 14, 2014 authorizing a Professional Services Agreement with Dyett & Bhatia to update the General Plan at a not to exceed amount of \$591,967. The project is expected to be completed in 2016/17.

Amounts unspent in 14-15 will be carried over to continue the project.

City of Dixon Budget FY 2015-16
FUND 103 - RECREATION FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
103-000-433650-0000	Rec - Adult Softball	12,227	8,990	8,200	10,000
103-000-433660-0000	Adult Soccer	68	85	2,800	3,600
103-000-433811-0000	Rec - Basketball - Youth	23,464	26,618	30,414	27,000
103-000-433837-0000	Rec - Day Camp	1,250	250	-	-
103-000-433860-0000	Rec - General Interest	6,065	2,852	5,500	5,500
103-000-433910-0000	Rec - Soccer	2,852	80	748	-
103-000-433915-0000	Rec - Teen Activities	1,565	1,909	1,100	1,100
103-000-433920-0000	Rec - Tennis Lessons	1,694	1,453	450	450
103-000-433925-0000	Rec - Volleyball - Drop-ins	2,590	715	1,500	1,500
103-000-433995-0000	Scholarship Offset	-	-	1,000	1,000
103-000-461600-0000	Interest Earned	13	58	-	-
103-000-470100-0000	Unrealized Gain GASB 31	(2)	(13)	-	-
103-000-490100-0000	Transfer from the General Fund	1,331	-	6,439	14,054
		60,736	45,734	60,151	66,204
DEPT 179 - MISCELLANEOUS RECREATION					
103-179-511150-0000	Wages P/T Volleyball	2,121	848	1,439	1,414
103-179-512100-0000	Medicare	31	12	21	21
103-179-512210-0000	Retirement - PARS	28	11	19	18
103-179-512600-0000	Worker's Comp Insurance	77	23	27	26
103-179-533845-0000	Rec - Fitness	6,551	2,348	1,400	1,400
103-179-533860-0000	Rec - General Interest	7,728	2,760	3,000	3,000
103-179-534500-0000	Fees - Administration	1,229	810	1,000	1,000
103-179-535600-0000	Special Supplies	26	-	3,000	4,000
103-179-535680-0000	Teen Activities	558	140	250	250
103-179-590100-0000	Transfer to General Fund	16,388	14,352	13,898	16,211
		34,735	21,304	24,053	27,341
DEPT 180 - SOFTBALL					
103-180-511180-0000	Salaries - Rec Softball	1,502	1,007	762	2,448
103-180-512100-0000	Medicare	22	15	11	35
103-180-512210-0000	Retirement - PARS	20	13	10	32
103-180-512600-0000	Worker's Comp Insurance	54	26	15	46
103-180-522600-0000	Contract Svcs - Nonprof	6,983	6,395	7,800	6,000
103-180-534500-0000	Fees - Administration	204	98	175	175
103-180-535600-0000	Special Supplies	1,073	298	3,000	3,000
		9,858	7,851	11,773	11,736
DEPT 182 - SOCCER					
103-182-511180-0000	Salary - Rec Adult Soccer	-	-	891	1,567
103-182-512100-0000	Medicare	-	-	13	23
103-182-512210-0000	Retirement - PARS	-	-	12	20
103-182-512600-0000	Worker's Comp Insurance	-	-	16	29
		-	-	932	1,639

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
DEPT 183 - YOUTH BASKETBALL					
103-183-511180-0000	Wages PT Youth Basketball	6,886	5,896	11,274	13,085
103-183-512100-0000	FICA	100	86	132	190
103-183-512210-0000	Retirement - PARS	89	77	119	170
103-183-512600-0000	Worker's Comp Insurance	370	185	179	244
103-183-522600-0000	Contract Svc Non Prof	3,713	3,053	5,748	5,500
103-183-534500-0000	Administration Fees	427	862	1,000	1,000
103-183-535600-0000	Special Supplies	4,559	4,863	6,500	5,300
		16,143	15,020	24,952	25,488
FUND REVENUE		60,736	45,734	60,151	66,204
FUND EXPENDITURES		60,736	44,175	61,709	66,204

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**FUND 103
RECREATION**

Title	FTE	Temp Pay 511100	PARS Retirement 512210	Soc Sec/ Medicare 512100	Workers' Comp 512600	Total Employee
Temporary Personnel**		Hours				
103-179 Volleyball Sports Coord	130	1,414	18	21	26	1,480
103-180 Softball Sports Coord	225	2,448	32	35	46	2,561
103-182 Soccer Coord	144	1,567	20	23	29	1,639
103-183 Basketball Coord	380	4,134	54	60	77	4,325
103-183 Rec Specialist - Basketball	225	2,336	30	34	43	2,443
103-183 Basketball Rec Leader	700	6,615	86	96	123	6,920
Subtotal:	1,804	18,514	241	268	345	19,368
GRAND TOTAL:	-	18,514	241	268	345	19,368

Note: Temporary personnel do not receive special pay or health insurance.

**1/1/16 Min Wage increase has potential impact and has not been factored in at this time.

Hours for temporary positions associated with the basketball and soccer programs have been moved from 100-171 Recreation. FY 2014-15 included a total of 1,155 hours for sports programs, additional hours added for basketball program in 15-16.

City of Dixon Budget FY 2015-16
FUND 820 EQUIPMENT REPLACEMENT FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
820-000-460600-0000	Emergency Cost Recovery	44,173	24,172	6,657	-
820-000-461600-0000	Interest Earned	1,010	2,493	605	-
820-000-462600-0000	Sale of Property	-	19,056	-	-
820-000-470100-0000	Unrealized Gain GASB 31	(3,229)	46	-	-
		41,954	45,766	7,262	-
820-820-590100-0000	Transfer to General Fund	645,700	39,363	12,500	40,500
820-820-591307-0000	Transfer to Sewer Eqpt Replace	166,735	-	-	-
		812,435	39,363	12,500	40,500
	FUND REVENUE	41,954	45,766	7,262	-
	FUND EXPENDITURES	812,435	39,363	12,500	40,500

City of Dixon Budget FY 2015-16
FUND 830 - BUILDING RESERVE FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
830-000-461600-0000	Interest Earned	523	860	300	-
830-000-461800-0000	Miscellaneous Income	148,761	-	-	-
830-000-470100-0000	Unrealized Gain GASB 31	(152)	(198)	-	-
830-000-490100-0000	Transfer from General Fund	-	30,000	50,000	-
		149,132	30,662	50,300	-
830-830-590100-0000	To General Fund	-	37,561	124,000	-
		-	37,561	124,000	-
	FUND REVENUE	149,132	30,662	50,300	-
	FUND EXPENDITURES	-	37,561	124,000	-

City of Dixon Budget FY 2015-16
FUND 105 - COMMUNITY SUPPORT FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
105-000-461700-0000	Lease Revenue	-	-	6,000	-
105-000-470100-0000	Transfer from General Fund	-	-	5,000	-
		-	-	11,000	-
FUND REVENUE		-	-	11,000	-
FUND EXPENDITURES		-	-	-	-

This new fund was established in fiscal year 2015. The funds are set aside for funding community support requests as approved by council.

City of Dixon Budget FY 2015-16
FUND 831 INFRASTRUCTURE RESERVE

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
831-000-461600-0000	Interest Earned	228	639	300	300
831-000-470100-0000	Unrealized Gain on Investments	(161)	(57)	-	-
831-000-490100-0000	Transfer from General Fund	50,000	50,000	50,000	50,000
		50,066	50,582	50,300	50,300
831-000-590100-0000	Transfer to General Fund	-	-	6,516	52,895
		-	-	6,516	52,895
FUND REVENUE		50,066	50,582	50,300	50,300
FUND EXPENDITURES		-	-	6,516	52,895

City of Dixon Budget FY 2015-16
FUND 840 PERS STABILIZATION RESERVE

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
840-000-461600-0000	Interest Earned	-	121	22	-
840-000-490100-0000	Transfer from General Fund	-	64,518	-	-
		-	64,639	22	-
FUND REVENUE		-	64,639	22	-
FUND EXPENDITURES		-	-	-	-

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Enterprise Funds



Enterprise Funds

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

Wastewater

The City's wastewater collection and treatment system serves more than 5,200 residential, institutional, 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 eight funds.

Fund 305 Wastewater Operations and Maintenance

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

Fund 306 SRF Debt Service Reserve

This is a new fund established for the accumulation of funds to service new State Revolving Fund (SRF) debt. Per the Installment Sales Agreement between the City of Dixon and the State Water Resources Control Board, the reserve fund must have one year's debt service accumulated prior to the anticipated construction completion in December 2016. The fund was established and funded per Resolution 14-154 with \$505,943 set aside in FY 2014-15.

Fund 307 Wastewater Equipment Replacement

This fund accumulates equipment replacement reserves for the sole purpose of the Wastewater operations. Prior to fiscal year 2013, Fund 305 - Wastewater Operations and Maintenance made annual contributions to Fund 100-820, Equipment Replacement. Administrative Services and City Engineer/Public Works Department jointly manage this fund.

Fund 308 Wastewater Debt Service

This fund 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. This fund is managed by Administrative Services.

Fund 309 SRF Debt Service

This is a new fund established for the accumulating of funds to service new SRF debt.

Fund 310 Wastewater Capital Improvements

Wastewater capital improvements necessitated by growth are funded by development impact fees (i.e. connection 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 the expansion of the wastewater treatment plant and the extension of sewer pipelines to serve new development areas. The Engineering Division manages this fund.

Fund 315 Wastewater Rehabilitation Projects

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

Fund 316 Wastewater Capital Mixed Projects

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

The construction of the Wastewater Treatment Facility Improvements Project is scheduled to commence Summer 2015. As such, the proposed budget includes both revenue from the State Water Resources Control Board (SRF reimbursement) and expenditures for construction.



Current Year – 2015 – Division Accomplishments

- Updated Overflow Emergency Response Plan in partial conformance with State requirements to keep the Sanitary Sewer Management
- Adopted the Private Lateral Sewer Ordinance and the FOG Ordinance
- Constructed the 2014 Sewer Manhole and Mainline Repair Project
- Began the second round of Closed Circuit Television and inspection of all sanitary sewer mainlines and manholes
- Entered into an Installment Sale Agreement (ISA) with California State Water Resources Control Board for \$28.5 million in Clean Water State Revolving Fund (SRF) funds for the Wastewater Treatment Facility (WWTF) Improvements Project.
 - Received approximately \$1.9 million in SRF loan funds for planning and design work.
 - Completed an Urban Water Management Plan as required by the ISA.
- WWTF Improvements Project:
 - 100% design completed by Stantec Consulting Services, Inc.
 - Awarded construction contract to C. Overaa & Co.
- Received new Waste Discharge Requirements (WDR's), Monitoring and Reporting Program requirements and Cease and Desist Order (CDO) from the California Regional Water Quality Control Board – Central Valley Region (CRWQCB-CVR).
- Updated Monthly WWTF Monitoring Reports and quarterly/annual Groundwater Monitoring Reports as required by the new WDR and CDO.
- Submitted Pond Closure Plan to as required by the WDR's.

Budget Year – 2016 – Division Plan/Goals

- Continue construction of the WWTF Improvements Project
- Submit Pond Closure Report to CRWQCB-CVR as required by WDR's
- Complete design of North Lincoln Street Lift Station improvements
- Design & construct Sewer Line and Manhole Repairs on South Jefferson Street
- Design 27" Trunk Line Rehabilitation Project

Water

The City Council approved the dissolution of the Dixon-Solano Water Authority JPA with Solano Irrigation District in 2012. As a result of this dissolution, the commenced operations and maintenance of the water system in August 2014, utilizing the expertise of Severn Trent Services as a contract operator. The city serves more than 2,600 residential, institutional, industrial, and commercial customers. Water operations are accounted for in the Water Enterprise Fund. For budgetary and legal compliance purposes, the Water Enterprise Fund is broken into five funds.

Fund 331 Water Operations and Maintenance

Operations and Maintenance of the existing water system is funded by the ratepayers. This fund is managed jointly by the Administrative Services and City Engineer/Public Works departments. Administrative Services is responsible for the accounting and utility billing (revenue collections). The Engineering Division is responsible for the oversight of the operations of the water system, management of the consultant agreement and the master planning of the water infrastructure.

Fund 332 Water Operations Reserve

This fund was established to account for the transfer from the Operations & Maintenance fund to accumulate a minimum 25% reserve level as per Council adopted policy. This fund is managed by Administrative Services.

Fund 333 Water Capital Reserve

This fund has been established for the purposes of accumulating funding for rehabilitation projects that benefit existing ratepayers.

Fund 334 Water Capital Projects Improvements

This fund accounts for capital improvements necessitated by growth through development impact fees (water connection fees) or developer contributions, which must be accounted for in a separate fund. Any water capital improvement projects that benefit only new development, such as a new well/tank/booster facility, expansion projects, and the extension of pipelines to serve new development areas would be budgeted in this fund. Engineering manages this fund.

Fund 335 Water Capital Projects Rehabilitation

This fund has been established to account for capital projects undertaken to rehabilitate the system from ratepayers. The Engineering Division manages this fund.

Current Year – 2015 – Division Accomplishments

- Assumed operation and maintenance of the previous Dixon-Solano Water Authority water system

- *Water Supply Permit to Operate* received from Department of Drinking Water Transferred water user rates and fees from DSWA to the City of Dixon water system.
- Amended the City of Dixon Engineering Standards and Specifications to include water system improvements
- Adopted and updated an urgency ordinance implementing temporary drought restriction measures within the City of Dixon water service system area.
- Began the Hexavalent Chromium Management Study (Chrom VI) to address California Division of Drinking Water requirements
- Completed the Watson Ranch Tank Recoating Project
- Completed well pump repairs at the School Well Site and well pump and column repairs at the Industrial Well
- Completed repairs of the booster pump and constructed Industrial Well site drain line improvements.
- Completed tank isolation improvements at the Watson Ranch Tank
- Completed various supervisory control and data acquisition (SCADA) software improvements for the water system
- Issued a Request For Proposals for the Water Master Plan study

Budget Year – 2016 – Division Plan/Goals

- Complete transfer of water system rights-of-way and easements from Solano Irrigation District and/or Dixon Solano Water Authority to the City of Dixon
- Complete the Chrom VI study, and incorporate recommendations into the water Capital Improvement Program
- Begin the Water Master Plan study
- Begin a Water Rate and Fee Study
- Implement a water meter replacement program

Fund 350 Transit

The Transit Fund 350 is an Enterprise Fund managed by the City Engineer/Public Works Department. The budget provides resources for the operation of the 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. Ridership is trending up, with weekday service seeing 55,650 total passengers in FY 2015. That averages to 227 passengers per day, up from 209 passengers per day in the prior year. Paratransit rides are also available for senior and ADA qualified riders for trips to Vacaville and Davis. In FY 2015 there were a total of 205 passengers for paratransit, up from 38 the prior year. 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 and Federal Transit Administration (FTA) Section 5311 grants.

A bus replacement is anticipated in FY 2016 but since the grant has not yet been awarded, funds are not included in the budget.

Current Year – 2015 – Division Accomplishments

- Three-year Performance Audit completed by the Metropolitan Transportation Commission. Read-Ride found to be in compliance with Transportation Development Act funding requirements.
- Conducted ridership survey. Read-Ride service scored high in all categories.

Budget Year – 2016 – Division Plan/Goals

- Continue public outreach efforts to increase ridership during non-peak hours.
- Secure funding and replace one Read-Ride bus.



City of Dixon
Budget Overview
Enterprise Funds

FUND	SEWER O&M	SRF RESERVE	SEWER EQUIPMENT REPLACEMENT	SEWER DEBT SERVICE
	305	306	307	308
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS				
BEGINNING WORKING CAPITAL *				
July - 2014	1,004,842	-	183,681	11,065
ESTIMATED				
REVENUE	2,702,683	20	3,301	1,320,000
TRANSFERS	45,200	505,943	50,000	169,630
REVENUE & TRANSFERS	2,747,883	505,963	53,301	1,489,630
EXPENDITURES	2,857,836	-	45,200	1,504,231
ESTIMATED ENDING WORKING CAPITAL	894,889	505,963	191,782	(3,536)
FY 2016 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS				
ESTIMATED BEGINNING WORKING CAPITAL *				
July 2015	894,889	505,963	191,782	(3,536)
ADOPTED				
REVENUE				
REVENUES	3,424,969	-	-	176,685
TRANSFERS	17,000	867,330	50,000	-
REVENUE AND TRANSFERS	3,441,969	867,330	50,000	176,685
AVAILABLE RESOURCES	4,336,858	1,373,293	241,782	173,149
APPROPRIATIONS	3,458,382	-	17,000	173,149
ESTIMATED ENDING WORKING CAPITAL	878,476	1,373,293	224,782	-

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

City of Dixon
Budget Overview
Enterprise Funds

FUND	SRF DEBT SERVICE 309	SEWER CAPITAL 310	SEWER REHAB 315	SEWER MIXED 316	SEWER SUMMARY
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS					
BEGINNING WORKING CAPITAL*					
July - 2014	-	1,650,314	1,034,614	559,635	4,444,152
ESTIMATED					
REVENUE	1,847,094	-	1,800	600	5,875,498
TRANSFERS	-	1,015,952	199,000	1,553,243	3,538,968
REVENUE & TRANSFERS	1,847,094	1,015,952	200,800	1,553,843	9,414,466
EXPENDITURES	1,847,094	62,151	379,554	1,620,585	8,316,651
ESTIMATED ENDING WORKING CAPITAL	-	2,604,115	855,860	492,893	5,541,967
FY 2016 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS					
ESTIMATED BEGINNING WORKING CAPITAL *					
July 2015	-	2,604,115	855,860	492,893	5,541,967
ADOPTED					
REVENUE					
REVENUES	18,488,308	362,520	-	-	22,452,482
TRANSFERS	-	-	205,059	18,606,308	19,745,697
REVENUE AND TRANSFERS	18,488,308	362,520	205,059	18,606,308	42,198,179
AVAILABLE RESOURCES	18,488,308	2,966,635	1,060,919	19,099,201	47,740,146
APPROPRIATIONS	18,488,308	55,918	205,059	18,606,484	41,004,300
ESTIMATED ENDING WORKING CAPITAL	-	2,910,717	855,860	492,717	6,735,845

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City of Dixon
Budget Overview
Enterprise Funds

FUND	WATER O&M 331	WATER OPERATIONS RESERVE 332	WATER CAPITAL RESERVE 333	WATER CIP 334	WATER CAPITAL REHAB 335	WATER SUMMARY
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS						
BEGINNING WORKING CAPITAL*						
July - 2014	86,370	-	-	-	-	86,370
ESTIMATED						
REVENUE	2,358,678	150	-	45,037	-	2,403,865
TRANSFERS	250,000	261,711	167,808	-	813,830	1,493,349
REVENUE & TRANSFERS	2,608,678	261,861	167,808	45,037	813,830	3,897,214
EXPENDITURES	2,053,791	-	-	4,548	647,345	2,705,684
ESTIMATED ENDING WORKING CAPITAL	641,257	261,861	167,808	40,489	166,485	1,277,900
FY 2016 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS						
ESTIMATED BEGINNING WORKING CAPITAL *						
July 2015	641,257	261,861	167,808	40,489	166,485	1,277,900
ADOPTED						
REVENUE						
REVENUES	1,480,205	-	-	-	-	1,480,205
TRANSFERS	-	48,584	-	-	263,429	312,013
REVENUE AND TRANSFERS	1,480,205	48,584	-	-	263,429	1,792,218
AVAILABLE RESOURCES	2,121,462	310,445	167,808	40,489	429,914	3,070,118
APPROPRIATIONS	1,553,295	-	-	25,000	263,429	1,841,724
ESTIMATED ENDING WORKING CAPITAL	568,167	310,445	167,808	15,489	166,485	1,228,394

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

City of Dixon

Budget Overview Enterprise Funds

FUND	TRANSIT 350	ENTERPRISE Total
<i>FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS</i>		
BEGINNING WORKING CAPITAL*		
July - 2014	219,694	4,750,216
ESTIMATED		
REVENUE	642,033	8,921,396
TRANSFERS	-	5,032,317
REVENUE & TRANSFERS	642,033	13,953,713
EXPENDITURES	619,417	11,641,752
ESTIMATED ENDING WORKING CAPITAL	242,310	7,062,177
FY 2016 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS		
ESTIMATED BEGINNING WORKING CAPITAL *		
July 2015	242,310	7,062,177
ADOPTED		
REVENUE		
REVENUES	669,091	24,601,778
TRANSFERS	-	20,057,710
REVENUE AND TRANSFERS	669,091	44,659,488
AVAILABLE RESOURCES	911,401	51,721,665
APPROPRIATIONS	675,296	43,521,320
ESTIMATED ENDING WORKING CAPITAL	236,106	8,200,345

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

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City of Dixon Budget FY 2015-16
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
305-000-435100-0000	Sewer Fees - Apartments	160,411	184,981	221,111	265,237
305-000-435200-0000	Sewer Fees - Churches/Convales	54,268	55,200	63,128	80,069
305-000-435300-0000	Sewer Fees - Comm'l/Industrial	384,402	402,904	482,151	614,611
305-000-435400-0000	Sewer Fees - Motels	14,709	16,109	18,377	19,954
305-000-435500-0000	Sewer Fees - Multi-Family	97,189	97,775	111,268	140,609
305-000-435600-0000	Sewer Fees - Res SFD	1,469,795	1,511,219	1,716,933	2,205,109
305-000-435700-0000	Sewer Fees - Schools/Fairgrnd	31,723	30,904	32,909	41,180
305-000-461000-0000	Grant Revenue	-	58,971	-	8,000
305-000-461600-0000	Interest Earned	2,125	4,361	1,500	1,500
305-000-461700-0000	Lease Revenue	-	6,606	6,606	-
305-000-461800-0000	Miscellaneous Income	300	-	-	-
305-000-462200-0000	Penalties & Interest	49,016	42,405	48,700	48,700
305-000-462600-0000	Sale of Property	-	523	-	-
305-000-470100-0000	Unrealized Gain GASB 31	(3,239)	(838)	-	-
305-000-491307-0000	Tsfr fr Equipment Replacement	37,700	61,649	45,200	17,000
	Fund Revenue	2,298,398	2,472,768	2,747,883	3,441,969
	<u>Wastewater-Treatment 305-300</u>				
305-300-511000-0000	Salaries/Wages	434,929	286,559	310,506	321,324
305-300-511010-0000	Admin Leave Paid	-	-	1,006	-
305-300-511020-0000	Comp Paid	-	-	1,739	-
305-300-511200-0000	Overtime	22,607	22,975	24,153	23,000
305-300-511300-0000	Standby	22,040	21,500	21,420	20,800
305-300-512100-0000	Medicare	4,601	4,074	4,151	5,527
305-300-512200-0000	Retirement	92,862	87,935	61,587	70,036
305-300-512300-0000	Disability Insurance	1,632	1,273	1,393	1,384
305-300-512400-0000	Health Insurance	89,271	61,206	60,725	61,153
305-300-512401-0000	Retiree Health	-	1,233	215	-
305-300-512600-0000	Worker's Comp Insurance	40,064	24,509	22,846	22,032
305-300-520300-0000	Administrative Costs - PW	19,031	2,691	1,350	1,000
305-300-520400-0000	Advertising/Publications	875	920	1,000	1,000
305-300-520810-0000	Bad Debt/Write Off	36,148	-	30,000	20,000
305-300-521000-0000	Site Maintenance	3,006	2,079	2,841	2,500
305-300-521400-0000	Chemicals	5,040	4,110	6,420	6,000
305-300-521800-0000	Communications	5,777	4,445	4,000	2,500
305-300-521900-0000	Bank Fees	-	-	2,595	4,000
305-300-522400-0000	Consultants - Professional	23,838	8,997	25,000	35,000
305-300-522600-0000	Contract Serv/Non Professional	58,851	48,440	48,000	3,000
305-300-522600-0248	Contract Serv/Non Prof.-Lab Testing	-	-	-	40,000
305-300-524000-0000	DMV Physicals & Exams	407	130	350	900
305-300-524200-0000	Dues/Subscriptions	1,105	772	800	800
305-300-525800-0000	Equip Rental	3,403	1,228	1,200	2,000
305-300-526000-0000	Equip Repairs/Maint	40,807	16,716	20,000	20,000
305-300-529600-0000	Legal Expense	3,073	26,224	87,500	250,000
305-300-530100-0000	Maintenance - Sewer Line	11,778	-	-	-
305-300-531000-0000	Mileage Reimbursement	-	-	-	100
305-300-531400-0000	Office Equip Maint/Rental	85	2,241	2,800	3,000
305-300-531600-0000	Office Supplies	15,480	14,508	15,848	17,500
305-300-531650-0000	Office/Software Maintenance	2,192	2,666	2,400	3,010
305-300-531900-0000	Permits/Licenses/Fees	15,007	18,224	18,000	18,000
305-300-535500-0000	Small Tools	912	943	550	1,000

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
305-300-535600-0000	Special Supplies	26,315	22,731	46,200	60,000
305-300-535750-0000	Training	6,034	4,459	3,214	5,000
305-300-535900-0000	Uniforms	3,361	3,384	3,500	3,500
305-300-536000-0000	Utilities	57,639	68,279	62,660	40,000
305-300-537500-0000	Vehicle Fuel	18,463	13,482	16,184	14,000
305-300-538000-0000	Vehicle Maintenance	7,104	4,747	5,000	5,000
305-300-550700-0000	Depreciation	130,962	78,514	-	-
305-300-550750-0000	Interfund Interest	-	-	3,337	3,337
305-300-560400-0000	Capital Outlay	8,719	11,635	5,110	118,947
305-300-590100-0000	To General Fund	278,990	270,846	271,372	312,923
305-300-590900-0000	To DPFA Sewer (308)	170,000	174,000	169,630	176,685
305-300-591200-0000	To Sewer Improvements	665,000	-	-	-
305-300-591300-0000	To Sewer Rehab Projs	-	281,500	199,000	205,059
305-300-591306-0000	To SRF Reserve Fund (306)	-	-	505,943	867,330
305-300-591316-0000	Trfr to Sewer Mixed (316)	219,000	463,518	214,243	63,500
305-300-592600-0000	Transfer to Successor Agency	25,000	25,000	25,000	25,000
305-300-597307-0000	Transfer to Sewer Equip Replace	50,000	50,000	50,000	50,000
	Expenditures 300	2,621,408	2,138,691	2,360,788	2,906,846
Wastewater-Collections 305-301					
305-301-511000-0000	Salaries/Wages	-	188,599	137,271	141,161
305-301-511010-0000	Admin Leave Paid	-	-	349	-
305-301-511100-0000	Salaries/Wages PT	-	-	7,334	18,522
305-301-511200-0000	Overtime	3,553	3,002	1,891	7,500
305-301-511300-0000	Standby	-	2,985	3,100	6,400
305-301-512100-0000	Medicare	34	1,860	1,748	2,769
305-301-512200-0000	Retirement	-	26,633	27,556	30,233
305-301-512210-0000	Retirement-PARS	-	-	95	241
305-301-512300-0000	Disability Insurance	-	819	729	819
305-301-512400-0000	Health Insurance	-	33,532	29,671	41,645
305-301-512600-0000	Worker's Comp Insurance	359	8,513	7,821	10,691
305-301-520400-0000	Advertising/Publications	447	935	750	750
305-301-521000-0000	Site Maintenance	-	-	179	-
305-301-521400-0000	Chemicals	696	1,016	899	4,000
305-301-521800-0000	Communications	-	134	801	1,300
305-301-524000-0000	DMV Physicals & Exams	-	-	150	600
305-301-524200-0000	Dues/Subscriptions	-	115	280	400
305-301-526000-0000	Equip Repairs/Maint	538	2,555	8,840	8,000
305-301-529600-0000	Legal Expense	-	1,620	400	1,000
305-301-530100-0000	Maintenance - Sewer Line	48,555	-	180,000	180,000
305-301-531600-0000	Office Supplies	373	50	205	500
305-301-531900-0000	Permits/Licenses/Fees	-	2,165	2,441	2,200
305-301-535500-0000	Small Tools	-	200	-	200
305-301-535600-0000	Special Supplies	8,253	14,141	14,000	14,000
305-301-535750-0000	Training	-	-	600	1,200
305-301-535900-0000	Uniforms	869	1,945	972	1,200
305-301-537500-0000	Vehicle Fuel	2,741	5,348	5,643	15,000
305-301-538000-0000	Vehicle Maintenance	1,958	4,962	6,635	4,500
305-301-560400-0000	Capital Outlay	-	(277)	54,996	56,706
	Expenditures 301	68,376	300,854	497,048	551,536
FUND REVENUE		2,298,398	2,472,768	2,747,883	3,441,969
FUND EXPENDITURES		2,689,784	2,439,545	2,857,836	3,458,382

City of Dixon Budget FY 2015-16
305-300 Wastewater O & M - Treatment
OPERATING EXPENSES SUMMARY

2016		
Account Code	Adopted	Brief Detail Description
520300	1,000	Administrative costs for Public Works
520400	1,000	Publications
520810	20,000	Bad Debt Write-off
521000	2,500	Building maintenance & cleaning supplies \$1,270; mats for building @ \$15/mo.\$180; fence repairs \$1,050
521400	6,000	Chemicals for weed abatement at WWTF, \$5,000; rodent control \$1,000
521800	2,500	Telephone - \$1,300, alarm system cell phone - \$400, 5 cell phones - \$800
521900	4,000	Bank fees (previously inc in Office Supplies)
522400	35,000	Stantec on-call contract and Jennifer Harrison informational work
522600	3,000	HVAC, meter calibration, equipment and supplies
522600-0248	40,000	Wastewater lab testing
524000	900	Class B DMV license expenses, exam fees, physical (4 @ \$225)
524200	800	Dues re: PAPA dues \$200; CWEA dues \$600
525800	2,000	Emergency equipment rental, \$1,000; Boom truck for servicing of aerators, \$2,000
526000	20,000	Parts & labor to repair equipment - \$17,000; electrical repairs - \$3,000.
529600	250,000	City Attorney support re: wastewater issues (\$150k- balance of City Attorney estimate of \$200k fees for legal action services, \$85k for special election costs, \$15k misc. legal costs)
531000	100	Mileage Reimbursement
531400	3,000	Copy machine
531600	17,500	Office supplies for WWTP; Billing forms, postage, envelopes, Lockbox
531650	3,010	Springbrook maintenance, programming
531900	18,000	Regional Water Board permit - \$15,000; YSAQMD permit for 1 generators & 1 pump - \$700; WW Operator Licenses (4 @ avg. \$275) \$1,100; pesticide certification (4 @ \$80) \$320; DRCD permit - \$600; \$280 contingency for increases
535500	1,000	Misc. small tools needed for repairs & maint. activities
535600	60,000	Maint. supplies-rip rap & road rock; bottled water (no potable water @ plant); safety gear -- goggles, gloves, signs, miscellaneous equipment for trucks, fencing repairs and shop upgrades
535750	5,000	Pesticide, CWEA, safety training; Admin Services Utility staff training
535900	3,500	Uniforms, jackets, boots, & coveralls for 4 employees (\$970/ea.)
536000	40,000	Electricity: (4) meters - WWTP, well, chlorinator & flow meter; temporarily decreased due to WWTF Imp. Proj.
537500	14,000	Fuel for vehicles and equipment
538000	5,000	Parts & labor to repair vehicles
550750	3,337	Interfund Interest
560400	118,947	Capital Outlay - See SS-2 for detail
590100	312,923	Transfer to General Fund for Cost Allocation
590900	176,685	Transfer to Fund 308 for Sewer Debt Service
591300	205,059	Transfer to Sewer Rehab - Fund 315
591306	867,330	Transfer to SRF Reserve Fund (306)
591316	63,500	Transfer to Sewer Mixed (316) for combined projects (no SRF portion yet)
592600	25,000	Transfer to Successor Agency; \$25,000 until 2016-17
597307	50,000	Equipment replacement - Fund 307 - \$50,000 annual
Total	2,381,591	

City of Dixon Budget FY 2015-16
305-301 Wastewater O & M - Collections
OPERATING EXPENSES SUMMARY SHEET

2016		
Account Code	Adopted	Brief Detail Description
520400	750	Advertising/Publications
521400	4,000	Chemicals
521800	1,300	Communications
524000	600	DMV Physicals & Exams
524200	400	Dues/Subscriptions
526000	8,000	Equipment Repairs/Maintenance - repair Vac Con equipment (other than drive), \$8000
529600	1,000	Legal Expenses
530100	180,000	Sewer line maintenance - root control, video survey, sewer repairs, repair connections at private laterals
531400	300	MSC copier - prorated portion
531600	500	Office Expenses and supplies
531900	2,200	Permits/Licenses/Fees - DWR collections permit (\$1,900); other permits/fees (\$300)
535500	200	Small Tools
535600	14,000	Special Supplies- \$11,000 misc. gloves, towels, etc; \$3,000 - sewer line plugs
535750	1,200	Training
535900	1,200	Uniforms
537500	15,000	Vehicle Fuel
538000	4,500	Vehicle Maintenance
560400	56,706	Capital Outlay - See SS-2 for detail
Total	291,856	

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

FY 2015-16 BUDGET
305-300 - Wastewater Treatment

(N)ew or (R)eplacement (A)	Category* (B)	Item Description (D)	Cost/Unit (incl Tax and Freight)	Quantity (F)	Total (G)
			(E)		
N	E	New forklift for future WWTF upgrade; immediate purchase will be useful at current facility, including lifting of pumps and various heavy equipment	30,000	1.00	30,000
N	E	New folding wheel disc; purchase to mitigate deletion of reconstruction of existing pond ramps from the WWTF Imp. Proj.; new disc alleviates potential \$100k reconstruction cost of the ramps still resulting in net savings	43,000	1.00	43,000
N	E	New suitcase and wheel weights for existing tractor to allow for increased traction during field discing, resulting in increased efficiency and production	5,900	1.00	5,900
N	V	2015 Ford C-Max SEL Energi (YSAQMD Grant award of \$8,000 is offsetting cost)	30,047	1.00	30,047
R	E	Replacement of existing rollup doors on existing shop building; this was deleted from the WWTF Imp. Proj.	10,000	1.00	10,000
Total					\$ 118,947

FY 2015-16 Budget
305-301 - Wastewater Collections

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
N	V	New pickup for Senior Utilities Maintenance Worker (25% 154, 75% 305)	28,000	0.75	21,000
N	E	New traffic safety message board for CCTV truck (50% 154, 50% 305)	15,000	0.50	7,500
N	E	2015 Backhoe/Loader Tier 4F (YSAQMD Grant award of \$45,000 is offsetting cost) cost split 25% Dept. 305-301, 25% Fund 651, 50% Dept 153	112,825	0.25	28,206
Total					\$ 56,706

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**FUND 305
WASTEWATER O&M
Division 300 - Treatment**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Chief Plant Operator - Wastewater	1.00	71,470	15,431	14,601	1,248	337	5,874	108,960
Wastewater Operator II	1.00	63,979	13,814	14,601	1,139	307	5,361	99,202
Wastewater Operator I	1.00	62,092	13,406	14,601	1,112	282	4,914	96,407
Wastewater Operator I	1.00	59,792	12,910	7,305	973	282	4,914	86,176
Associate Civil Engineer	0.50	50,811	10,971	7,305	843	115	905	70,949
City Engineer/Public Works Director	0.10	13,179	3,504	1,468	212	61	64	18,489
Subtotal:	4.60	321,324	70,036	59,881	5,527	1,384	22,032	480,184
<i>Other special pays:</i>								
PERS Health Administration		-	-	1,272	-	-	-	1,272
Overtime		23,000	-	-	-	-	-	23,000
Standby		20,800	-	-	-	-	-	20,800
Subtotal:		43,800	-	1,272	-	-	-	45,072
GRAND TOTAL:	4.60	365,124	70,036	61,153	5,527	1,384	22,032	525,255

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**FUND 305
WASTEWATER O&M
Division 301 - Collections**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
City Engineer/Public Works Director	0.100	13,179	3,504	1,468	212	61	64	18,489
Sr. Utilities Maintenance Worker	0.750	41,620	8,986	10,953	762	272	3,566	66,160
Engineering Tech I	0.125	5,891	367	10,953	112	59	110	17,492
Associate Civil Engineer	0.125	11,412	2,464	921	179	52	206	15,233
Engineering Tech III	0.100	7,110	1,535	1,468	124	-	127	10,365
Street Maint Supervisor	0.250	18,555	4,006	3,657	322	102	1,468	28,110
Utilities Maintenance Worker II	0.750	43,394	9,369	10,953	788	273	3,566	68,343
Subtotal:	2.200	141,161	30,233	40,373	2,500	819	9,108	224,194
Temporary Personnel:								
	Hours							
Maintenance Worker I*	1,053	18,522	241	-	269	-	1,583	20,615
<i>Other special pays:</i>								
PERS Health Administration		-	-	1,272	-	-	-	1,272
Overtime		7,500	-	-	-	-	-	7,500
Standby		6,400	-	-	-	-	-	6,400
Subtotal:		13,900	-	1,272	-	-	-	15,172
GRAND TOTAL:	2.20	173,584	30,473	41,645	2,769	819	10,691	259,980

Engineering Tech I position will be filled Jan 2016, and is allocated between Engineering (143) and Wastewater-Collections (305-301).
Note: Maintenance Worker I - total hours 1,404 (25% Dept 154, 75% 305-301)

City of Dixon Budget FY 2015-16
FUND 306 - SRF RESERVE FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
306-000-461600-0000	Interest Earned	-	-	20	-
306-000-491305-0000	Transfer from Sewer O&M	-	-	505,943	867,330
		-	-	505,963	867,330

Per the Installment Sales Agreement between the City of Dixon and the State Water Resources Control Board, a reserve fund must be established amounting to \$1,734,660, one year's debt service prior to anticipated construction completion in December 2016. The Amortization Schedule was approved by the City Council via Resolution 14-154 and \$72,277.51 is set aside monthly in this newly established fund.

City of Dixon Budget FY 2015-16
FUND 307 - WASTEWATER EQUIPMENT REPLACEMENT FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
307-000-461600-0000	Interest Earned	537	1,100	400	-
307-000-462600-0000	Sale of Property	-	15,059	2,901	-
307-000-470100-0000	Unrealized Gain on Investments	(121)	(280)	-	-
307-000-491305-0000	Transfer from Sewer O&M	50,000	50,000	50,000	50,000
307-000-491820-0000	Transfer from Eqpt Replacement	166,735	-	-	-
		<u>217,151</u>	<u>65,879</u>	<u>53,301</u>	<u>50,000</u>
307-000-591305-0000	Tsfr to Sewer O&M	37,700	61,649	45,200	17,000
		<u>37,700</u>	<u>61,649</u>	<u>45,200</u>	<u>17,000</u>
	FUND REVENUE	217,151	65,879	53,301	50,000
	FUND EXPENDITURES	37,700	61,649	45,200	17,000

City of Dixon Budget FY 2015-16
FUND 308- SEWER DEBT SERVICE FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
308-000-101000-0000	Bond Proceeds	-	-	1,320,000	-
308-000-461600-0000	Interest Earned	15	14	-	-
308-000-491100-0000	Transfer from Sewer O & M	170,000	174,000	169,630	176,685
		<u>170,015</u>	<u>174,014</u>	<u>1,489,630</u>	<u>176,685</u>
308-000-591316-0000	Transfer to Sewer Mixed (316)	-	-	1,320,000	-
308-200-550100-0000	Amortization	5,155	-	-	-
308-300-523200-0000	Contract Svcs - Audit	200	200	200	1,000
308-300-550300-0000	Bond Interest	38,753	34,455	46,331	27,449
308-300-550400-0000	Bond Redemption	-	-	137,700	144,700
		<u>44,108</u>	<u>34,655</u>	<u>1,504,231</u>	<u>173,149</u>
	FUND REVENUE	170,015	174,014	1,489,630	176,685
	FUND EXPENDITURES	44,108	34,655	1,504,231	173,149

City of Dixon Budget FY 2015-16
FUND 309 - SRF DEBT SERVICE FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
309-000-460300-0000	SRF Bond Proceeds	-	-	1,847,094	18,488,308
		-	-	1,847,094	18,488,308
309-000-591316-0000	Transfer to Sewer Mixed (316)	-	-	-	18,488,308
309-000-591305-0000	Transfer to Sewer Ops (305)	-	-	1,847,094	-
		-	-	1,847,094	18,488,308
FUND REVENUE		-	-	1,847,094	18,488,308
FUND EXPENDITURES		-	-	1,847,094	18,488,308

City of Dixon Budget FY 2015-16
FUND 310 - WASTEWATER CAPITAL FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
310-000-425600-0000	Development Fees - Sewer	432,010	-	1,010,721	357,120
310-000-461600-0000	Interest Earned	5,489	11,909	5,231	5,400
310-000-470100-0000	Unrealized Gain GASB 31	(6,149)	(2,255)	-	-
310-000-491300-0000	From Sewer Cap Rehab	71,211	102,602	-	-
310-000-491316-0000	Trfr from Sewer Mixed (316)	171,542	1,023,289	-	-
		674,103	1,135,545	1,015,952	362,520
310-100-550700-0000	Depreciation	1,367,946	1,367,469	-	-
310-100-590100-0000	To General Fund	-	-	1,548	1,418
310-100-591316-0000	Trfr to Sewer Mixed (316)	56,000	327,482	19,000	54,500
310-105-550750-0000	Interfund Interest	2,318	1,233	41,603	-
		1,426,264	1,696,183	62,151	55,918
FUND REVENUE		441,827	448,383	1,015,952	362,520
FUND EXPENDITURES		441,758	444,092	62,151	55,918

Projects in this Fund: 310-100 - Administration
310-105 - South Dixon Sewer Trunk Line (FY 15 final year loan repayment)

City of Dixon Budget FY 2015-16
FUND 315 - WASTEWATER REHAB PROJECTS

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
315-000-461600-0000	Interest Earned	1,814	5,754	1,800	-
315-000-470100-0000	Unrealized Gain GASB 31	(1,315)	(1,566)	-	-
315-000-491100-0000	Transfer from Sewer O & M	665,000	281,500	199,000	205,059
	Fund Revenue	665,499	285,688	200,800	205,059
100 - Administration					
315-100-590100-0000	Transfer to General Fund (100)	-	-	4,313	6,059
315-100-591100-0000	To Sewer O & M	71,211	-	-	-
315-100-591200-0000	To Sewer Capital Project	-	102,602	-	-
		71,211	102,602	4,313	6,059
102 - Sewer Manhole Rehabilitation					
315-102-520400-0000	Advertising/Legal Notices	-	-	1,000	-
315-102-529600-0000	Legal Services	-	-	1,000	-
315-102-560150-0000	Construction	-	-	85,000	-
315-102-560250-0000	Design/Plans/Specs	-	-	12,000	-
315-102-560750-0000	Project Admin - Direct	-	-	20,000	-
		-	-	119,000	-
119 - Sewer Main Rehabilitation					
315-119-520400-0000	Advertising/Legal Notices	-	-	1,000	1,000
315-119-529600-0000	Legal Services	-	-	1,000	1,000
315-119-560150-0000	Construction	-	-	85,000	157,000
315-119-560200-0000	Contingency	-	-	-	2,000
315-119-560250-0000	Designs/Plans/Specs	-	-	20,000	12,000
315-119-560750-0000	Project Admin - Direct	-	5,366	34,634	26,000
		-	5,366	141,634	199,000
123 - Salt Reduction (Water Softener Program)					
315-123-560650-0000	Misc Expenses	33,600	-	5,000	-
315-123-560750-0000	Project Admin - Direct	4,528	78	1,894	-
		38,128	78	6,894	-
125 - State Revolving Loan Fund Study/Application					
315-125-520400-0000	Advertising	-	726	-	-
315-125-529600-0000	Legal Services	-	15,517	43,785	-
315-125-560250-0000	Design/Plans/Specs	-	44,182	-	-
315-125-560650-0000	Misc Expenses	2,172	22,084	45,000	-
315-125-560750-0000	Project Admin - Direct	911	16,347	18,928	-
		3,083	98,856	107,713	-
FUND REVENUE		665,499	285,688	200,800	205,059
FUND EXPENDITURES		112,422	206,903	379,554	205,059

Projects in this fund:

315-100 Administration	315-123 Salt Reduction (Water Softener Program)
315-102 Sewer Manhole Rehabilitation	315-125 State Revolving Loan Fund Study/Application
315-119 Sewer Main Rehabilitation	

City of Dixon Budget FY 2015-16
FUND 316 - WASTEWATER CAPITAL MIXED FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
316-000-461600-0000	Interest Earned	223	677	600	-
316-000-470100-0000	Unrealized Gain GASB 31	(260)	(374)	-	-
316-000-491100-0000	Transfer from Sewer O&M (305)	219,000	463,518	214,243	63,500
316-000-491200-0000	Transfer from Sewer CIP (310)	56,000	327,482	19,000	54,500
316-000-491309-0000	Tfr From SRF Debt (309)	-	-	-	18,488,308
316-000-491308-0000	Transfer from Sewer Debt (308)	-	-	1,320,000	-
	Fund Revenue	274,963	791,303	1,553,843	18,606,308
100 - Administration					
316-100-590100-0000	Transfer to General Fund	-	-	235	176
316-100-591200-0000	To Sewer Capital (310)	171,542	1,023,289	-	-
		171,542	1,023,289	235	176
115 - Quarterly Groundwater Monitoring					
316-115-522400-0000	Consultants	3,382	-	-	-
316-115-560250-0000	Design/Plans/Specs	9,284	6,288	15,842	16,000
316-115-560750-0000	Project Admin - Direct	911	233	1,688	2,000
		13,577	6,521	17,530	18,000
120 - WWTP Headworks Replacement (SRF)					
316-120-560150-0000	Construction	-	-	-	837,000
316-120-560200-0000	Contingency	-	-	-	126,000
316-120-560250-0000	Designs/Plans/Specs	-	-	61,360	-
316-120-560650-0000	Miscellaneous	-	-	-	193,000
316-120-560750-0000	Project Admin - Direct	-	-	1,235	30,000
		-	-	62,595	1,186,000
121 - Operations Bldg/Laboratory (SRF)					
316-121-560150-0000	Construction	-	-	-	657,000
316-121-560200-0000	Contingency	-	-	-	99,000
316-121-560250-0000	Design/Plans/Specs	-	-	47,194	18,000
316-121-560650-0000	Miscellaneous	-	-	-	151,000
316-121-560750-0000	Project Admin - Direct	-	-	-	35,000
		-	-	47,194	960,000
122 - Treatment Plant Improvement (SRF)					
316-122-531900-0000	Permits/Licenses/Fees	-	-	1,800	-
316-122-560150-0000	Construction	-	-	-	11,230,758
316-122-560200-0000	Contingency	-	-	-	1,684,980
316-122-560250-0000	Design/Plans/Specs	-	-	1,256,570	224,442
316-122-560400-0000	Capital Outlay	-	-	50,000	-
316-122-560650-0000	Miscellaneous	-	-	-	2,582,748
316-122-560750-0000	Project Admin - Direct	-	-	14,824	619,380
		-	-	1,323,194	16,342,308
124 - SSMP (Sewer System Management Plan)					
316-124-522400-0000	Consultants - Professional	-	-	3,425	-
316-124-531650-0000	Office/Software Maintenance	-	-	6,200	-
316-124-560400-0000	Capital Outlay	-	-	7,000	-
316-124-560750-0000	Project Admin - Direct	-	-	93,212	-
		-	-	109,837	-

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
126 - Cease & Desist Order Requirements					
316-126-560250-0000	Design/Plans/Specs	-	-	50,000	90,000
316-126-560750-0000	Project Admin - Direct	-	-	10,000	10,000
		-	-	60,000	100,000
FUND REVENUE		274,963	791,303	1,553,843	18,606,308
FUND EXPENDITURES		185,118	1,029,810	1,620,585	18,606,484

Projects in this fund:

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

City of Dixon Budget FY 2015-16
FUND 331 - WATER OPERATIONS AND MAINTENANCE

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
331-000-438000-0000	Water - Administration	-	-	150	600
331-000-438100-0000	Water - Backflow	-	-	13,869	14,205
331-000-438200-0000	Water - Construction Sales	-	-	305	-
331-000-438400-0000	Water - Installation	-	-	21,158	14,400
331-000-438700-0000	Water - Sales	-	-	1,382,557	1,445,000
331-000-461600-0000	Interest Earned	-	152	1,800	1,800
331-000-462200-0000	Penalties & Interest	-	-	4,251	4,200
331-000-470100-0000	Unrealized Gain GASB 31	-	(143)	-	-
331-000-490101-0000	Transfer frm GF Contingency (101)	-	100,000	250,000	-
331-000-490320-0000	Transfer frm DSWA op	-	-	934,588	-
		-	100,009	2,608,678	1,480,205
331-000-511000-0000	Salaries/Wages	-	-	-	53,766
331-000-512100-0000	Medicare	-	-	-	907
331-000-512200-0000	Retirement	-	-	-	11,856
331-000-512300-0000	Disability Insurance	-	-	-	1,038
331-000-512400-0000	Health Insurance	-	-	-	8,800
331-000-512600-0000	Worker's Comp Insurance	-	-	-	718
331-000-520200-0000	Administration Costs - General	-	14,404	59,806	-
331-000-520400-0000	Advertising/Publications	-	161	1,313	-
331-000-521400-0000	Chemicals	-	-	27,996	23,000
331-000-521800-0000	Communications	-	-	1,941	1,950
331-000-521900-0000	Bank Fees	-	-	2,488	2,500
331-000-522400-0000	Consultants - Professional	-	26,157	40,000	50,000
331-000-523200-0000	Contract Services - Audit	-	-	3,000	1,000
331-000-524400-0000	Engineering	-	-	727	500
331-000-526000-0000	Equipment Repairs/Maintenance	-	-	115,800	70,000
331-000-529200-0000	Landscape Maintenance	-	-	67	200
331-000-529600-0000	Legal Fees	-	26,907	31,660	24,000
331-000-531600-0000	Office Supplies	-	-	9,994	12,300
331-000-531650-0000	Office Software Maintenance	-	-	7,400	7,400
331-000-535600-0000	Special Supplies	-	-	10,249	2,000
331-000-535600-0242	Special Supp- Meter- Developer	-	-	25,000	25,000
331-000-535600-0246	Special Supp - Meter Replacement	-	-	-	20,000
331-000-536000-0000	Utilities	-	-	299,938	315,000
331-000-540000-0000	Water Conservation	-	-	1,041	1,600
331-000-540500-0000	Operation of Systems	-	-	360,000	369,000
331-000-550750-0000	Interfund Loan Repayment	-	250	154,944	83,142
331-000-560700-0000	Permitting Fees	-	-	28,000	28,000
331-000-590100-0000	Transfer to the General Fund	-	-	89,796	127,605
331-000-591332-0000	Transfer to Water Op Reserve	-	-	64,631	48,584
331-000-591333-0000	Transfer to Water Capital Rsv	-	-	5,000	-
331-000-591335-0000	Transfer to Water Cap Proj - Rehab	-	-	713,000	263,429
		-	67,879	2,053,791	1,553,295
FUND REVENUE		-	100,009	2,608,678	1,480,205
FUND EXPENDITURES		-	67,879	2,053,791	1,553,295

City of Dixon Budget FY 2015-16
FUND 331 - WATER OPERATIONS AND MAINTENANCE
OPERATING EXPENSES SUMMARY

2016		
Account Code	Adopted	Brief Detail Description
521400	23,000	Chemicals
521800	1,950	Communications
521900	2,500	Bank Fees - portion allocated to Water
522400	50,000	"on-call" SCADA maintenance & SCADA project management
523200	1,000	Audit costs
524400	500	Engineering
526000	70,000	Equipment Repair & Maintenance cost outlined in STS agreement
529200	200	Landscaping
529600	24,000	Legal fees - specialized service rates - not part of monthly retainer
531600	12,300	Office supplies/postage primarily utility billing
531650	7,400	Software maintenance including Springbrook Financials
535600	2,000	Special Supplies, including developer water meters (0242 subfund) and replacement water meters (new requested subfund)
535600-0242	25,000	Developer water meters
535600-246	20,000	Replacement water meters
536000	315,000	Utilities, primarily PG& E - pro-rated for partial year of City operation
540000	1,600	Water conservation
540500	369,000	Payment for STS services- contract requires increase based on CPI estimated increase
550750	83,142	interfund loan repayment. Principal repayment begins in 14-15
560700	28,000	YSAQMD Permitting Fees
590100	127,605	Transfer to the General Fund
591332	48,584	Transfer to Water Op Reserve
591335	263,429	Transfer to Water Cap Proj - Rehab
Total	1,476,210	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2015-16

FUND 331
 DEPT. 000
 WATER OPERATIONS & MAINTENANCE FUND

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<i>PERMANENT EMPLOYEES:</i>								
City Engineer/Public Works Director	0.10	13,179	3,504	1,468	212	426	64	18,854
Associate Civil Engineer	0.25	25,743	5,558	3,657	426	229	452	36,066
Management Analyst I	0.05	2,684	167	739	50	59	50	3,749
Sr. Admin Clerk	0.10	5,050	1,090	1,468	95	166	24	7,893
Engineering Tech III	0.10	7,110	1,535	1,468	124	158	127	10,523
<i>Subtotal:</i>	0.60	53,766	11,856	8,800	907	1,038	718	77,085
GRAND TOTAL:	0.60	53,766	11,856	8,800	907	1,038	718	77,085

City of Dixon Budget FY 2015-16
FUND 332 - WATER OPERATING RESERVE

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
332-000-461600-0000	Interest Earned	-	-	150	-
332-000-491321-0000	Transfer fr DSWA Op Resv	-	-	197,080	-
332-000-491331-0000	Transfer from Water O&M	-	-	64,631	48,584
		-	-	261,861	48,584
FUND REVENUE		-	-	261,861	48,584
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2015-16
FUND 333 - WATER CAPITAL RESERVE

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
333-000-491322-0000	Transfer fr DSWA Cap Resv	-	-	162,808	-
333-000-491331-0000	Transfer from Water O&M	-	-	5,000	-
		-	-	167,808	-
FUND REVENUE		-	-	167,808	-
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2015-16
FUND 334 - WATER CAPITAL PROJECTS

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
334-000-425900-0000	Development Fees - Water	-	-	44,994	-
334-000-461600-0000	Interest Earned	-	-	43	-
		-	-	45,037	-
334-101-529600-0000	Legal Fees	-	-	3,560	-
334-101-560750-0000	Project Admin - Direct	-	-	2,208	-
334-103-560650-0000	Miscellaneous AB 1600	-	-	-	25,000
		-	-	5,768	25,000
FUND REVENUE		-	-	45,037	-
FUND EXPENDITURES		-	-	5,768	25,000

Projects in this fund: 334-101 Fitzgerald Drive Well Upgrade
334-103 - AB1600 Fee Study

City of Dixon Budget FY 2015-16
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
335-000-491330-0000	Transfer from DSWA Rehab Proj.	-	-	100,830	-
335-000-491331-0000	Transfer from Water O&M	-	-	713,000	263,429
		-	-	813,830	263,429
100 - Administration					
335-100-591100-0000	Transfer to General Fund	-	-	-	1,429
		-	-	-	1,429
101 - Watson Ranch Recoating					
335-101-560150-0000	Construction	-	-	185,000	-
335-101-560250-0000	Design/Plans/Specs	-	-	15,000	-
335-101-560500-0000	Inspection/Testing	-	-	10,000	-
335-101-560750-0000	Project Admin - Direct	-	-	10,000	-
335-101-560850-0000	Project Management	-	-	25,000	-
		-	-	245,000	-
102 - Water Master Plan					
335-102-560600-0000	Master Plan Update	-	-	90,000	-
335-102-560750-0000	Project Admin - Direct	-	-	10,000	-
		-	-	100,000	-
103 - Water Rate Study					
335-103-560250-0000	Design/Plans/Specs	-	-	40,000	-
335-103-560750-0000	Project Admin - Direct	-	-	10,000	-
		-	-	50,000	-
104 - Chromium-6 Study					
335-104-560350-0000	Environmental Review	-	-	86,000	-
335-104-560750-0000	Project Admin - Direct	-	-	25,000	-
		-	-	111,000	-
106 - SCADA System Update					
335-106-560150-0000	Construction	-	-	1,145	-
		-	-	1,145	-
108 - School Well Construction					
335-108-522400-0000	Consultants - Professional	-	-	1,800	-
335-108-560150-0000	School Well Construction	-	-	37,570	30,000
335-108-560750-0000	Project Admin - Direct	-	-	2,430	2,000
		-	-	41,800	32,000
109 - Industrial Well Rehab					
335-109-560150-0000	Construction	-	-	98,400	-

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
		-	-	98,400	-
110 - Meter Replacement Program					
335-110-522400-0000	Consultants - Professional	-	-	-	50,000
335-110-560750-0000	Project Admin - Direct	-	-	-	3,000
		-	-	-	53,000
112 - SCADA System Improvements					
335-112-522400-0000	Consultants - Professional	-	-	-	10,000
335-112-560750-0000	Project Admin - Direct	-	-	-	2,000
		-	-	-	12,000
113 - Strategic Asset Management Program					
335-113-522400-0000	Consultants - Professional	-	-	-	100,000
335-113-560750-0000	Project Admin - Direct	-	-	-	10,000
		-	-	-	110,000
115 - Valve Exercising Program					
335-115-522400-0000	Consultants - Professional	-	-	-	50,000
335-115-560750-0000	Project Admin - Direct	-	-	-	5,000
		-	-	-	55,000
FUND REVENUE		-	-	813,830	263,429
FUND EXPENDITURES		-	-	647,345	263,429
Projects in this fund:					
335-100 - Administration				335-108 - School Well Construction	
335-101 - Watson Ranch Recoating				335-109 - Industrial Well Rehab	
335-102 - Water Master Plan Update				335-110 - Meter Replacement Program	
335-103 - Water Rate Study				335-112 - Scada System Improvements	
335-104 - Chromium-6 Study				335-113 - Strategic Asset Management Program	
335-106 - SCADA System Update				335-115 - Valve Exercising Program	

City of Dixon Budget FY 2015-16
FUND 350 - TRANSIT

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
350-000-414200-0000	STA - (Saturday Service)	-	4,000	-	-
350-000-414250-0000	STA Funds - Operating	4,175	1,666	1,500	-
350-000-414300-0000	TDA - Operating	500,900	418,663	294,605	440,000
350-000-414350-0000	MTC Grants	-	-	9,500	-
350-000-414600-0000	Transit Grant - FTA 5311 (Op)	34,514	130,000	243,428	139,091
350-000-414700-0000	Prop 1B - Capital	17,249	-	-	-
350-000-414750-0000	Air Quality Mgmt District	688	-	-	-
350-000-436800-0000	Transit - Passenger Fares	91,264	93,249	93,000	90,000
350-000-461500-0000	Insurance Settlement	-	6,250	-	-
350-000-461600-0000	Interest Earned	609	1,507	-	-
350-000-470100-0000	Unrealized Gain GASB 31	(407)	(397)	-	-
		648,993	654,938	642,033	669,091
350-300-511000-0000	Salaries/Wages	215,859	193,352	184,660	213,148
350-300-511100-0000	Salaries/Wages PT	19,571	34,612	41,235	43,616
350-300-511200-0000	Overtime	2,082	2,040	4,640	2,000
350-300-511900-0000	Separation Pay	6,193	-	-	4,893
350-300-512100-0000	Medi-Care	4,093	3,484	3,897	4,650
350-300-512200-0000	Retirement	39,988	66,795	34,916	41,075
350-300-512210-0000	Retirement - PARS	256	448	519	567
350-300-512220-0000	PARS 403b Suppl. Retire Plan	-	31	15,586	15,586
350-300-512300-0000	Disability Insurance	1,113	815	469	1,058
350-300-512400-0000	Health Insurance	103,457	68,111	67,041	64,019
350-300-512401-0000	Retiree Health	-	12,227	5,308	22,197
350-300-512500-0000	Unemployment Insurance	(116)	-	-	-
350-300-512600-0000	Worker's Comp Insurance	34,667	28,408	28,560	22,261
350-300-520400-0000	Advertising/Legal Notices/Pubs	1,322	-	400	500
350-300-521000-0000	Bldg/Site Maintenance	743	1,409	1,300	1,200
350-300-521800-0000	Communications	5,821	6,673	4,900	5,000
350-300-522400-0000	Consultants - Professional	5,633	-	19,500	1,500
350-300-522600-0000	Contract Servs - Alarm	440	440	510	510
350-300-523200-0000	Contract Servs - Audit	2,000	2,000	2,000	2,250
350-300-524000-0000	DMV Physicals & Exams	805	928	400	500
350-300-527800-0000	Insurance - Liability	12,238	10,378	11,228	20,000
350-300-528400-0000	Insurance - Vehicles	1,536	1,533	1,490	2,400
350-300-529600-0000	Legal Fees	83	63	100	200
350-300-530000-0000	Maintenance	13,384	288	-	-
350-300-531000-0000	Mileage Reimbursement	-	-	60	100
350-300-531400-0000	Office Equip Maint/Rental	-	-	600	600
350-300-531600-0000	Office Supplies	1,293	1,452	2,100	2,100
350-300-532400-0000	Physical/Psych Exams	239	-	-	100
350-300-534500-0000	Administrative Fees	125	144	250	250
350-300-535600-0000	Special Supplies	495	62	2,000	2,000
350-300-535750-0000	Training	90	69	1,200	1,500
350-300-535900-0000	Uniforms	-	-	1,500	1,000

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
350-300-536000-0000	Utilities	3,803	4,240	3,000	3,000
350-300-537500-0000	Vehicle Fuel	51,162	52,276	53,000	53,000
350-300-538000-0000	Vehicle Maintenance	19,117	41,291	42,000	45,000
350-300-538500-0000	Vehicle Parts	3,018	-	-	-
350-300-550700-0000	Depreciation	93,277	81,338	-	-
350-300-560400-0000	Capital Outlay	17,249	-	-	-
350-300-560750-0000	Project Admin - Direct	13,978	17,188	22,000	27,610
350-300-590100-0000	To General Fund	73,146	68,208	63,047	69,905
		748,158	700,407	619,417	675,296
FUND REVENUE		648,993	654,938	642,033	669,091
FUND EXPENDITURES		748,158	700,407	619,417	675,296

City of Dixon Budget FY 2015-16

FUND 350 - TRANSIT OPERATING EXPENSES SUMMARY

2016		
Account Code	Adopted	Brief Detail Description
520400	500	Promotion and advertising
521000	1,200	HVAC maintenance & misc. building repairs
521800	5,000	Service for seven cell phones, office phones, internet \$400/mo.
522400	1,500	Consultants - CNG Study FY 14-15; STA taxi scrip FY 15-16
522600	510	Pest control
523200	2,250	Audit of transit program. State Controllers report; Single Audit
524000	500	Paratransit vehicle drivers license and GPPV renewal
527800	20,000	Liability and vehicle physical damage coverage through the California Transit Insurance Pool (CalTIP); used reserve balance to reduce fee last year.
528400	2,400	Vehicle Insurance - rate based on info from Bickmore Risk Services
529600	200	Legal Fees
531000	100	Mileage for work related travel by the transit staff.
531400	600	Copier rental
531600	2,100	General office supplies.
532400	100	Physical/Psych Exams
534500	250	Administrative Fees/ Rec Net sign ups
535600	2,000	Readi-Ride ticket book printing \$600; other supplies as needed \$1,400
535750	1,500	Staff training
536000	3,000	Water, PGE for Transit Office.
535900	1,000	Uniform items not allowance
537500	53,000	Fuel for Readi-Ride vehicles.
538000	45,000	Maintenance of Readi-Ride vehicles; increasing as fleet ages.
560750	27,610	Project Admin - Direct
590100	69,905	Transfer to Gen Fund per Cost Allocation Plan formerly 520200
Total	240,225	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**FUND 350
TRANSIT**

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
Transit Supervisor	1.00	46,854	-	10,116	14,601	891	215	4,554	77,232
Senior Transit Driver	1.00	40,883	-	8,827	7,305	699	192	127	58,033
Transit Driver/Dispatcher	0.75	23,011	-	4,968	5,481	413	150	2,393	36,417
Transit Driver/Dispatcher	1.00	34,671	-	7,486	14,601	714	170	3,606	61,249
Transit Driver/Dispatcher	1.00	35,519	-	7,669	7,305	621	174	3,694	54,982
Transit Driver/Dispatcher	1.00	32,209	-	2,009	14,601	679	158	3,350	53,005
Subtotal:	5.75	213,148	-	41,075	63,894	4,017	1,058	17,725	340,918
Temporary Personnel									
	Hours								
Transit Driver/Dispatcher	670	-	10,077	131	-	146	-	1,048	11,402
Transit Driver/Dispatcher	680	-	10,227	133	-	148	-	1,064	11,572
Transit Driver/Dispatcher	1,550	-	23,312	303	-	338	-	2,425	26,378
Subtotal:	2,900	-	43,616	567	-	632	-	4,536	49,352
Other special pays:									
PERS Health Administration		-	-	-	125	-	-	-	125
Retirement Health Benefit & PARS 403b		-	-	15,586	22,197	-	-	-	37,783
Overtime		2,000	-	-	-	-	-	-	2,000
Subtotal:	-	2,000	-	15,586	22,322	-	-	-	39,908
GRAND TOTAL:	5.75	215,148	43,616	57,229	86,216	4,650	1,058	22,261	430,178

Final year for Retirement Incentive Program approved by Council in 2011 for a Supplementary Retirement Plan offered through the Public Agency Retirement System (PARS) - 5 year payment

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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, used to fund first time homebuyer loans and the related program income. This fund was created in 2007-08 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.

In FY 14-15, funding for the second phase of Heritage Commons was provided for by the California Department of Housing and Community Development in the amount of \$5.5 million dollars. Heritage Commons II calls for the new construction of 54 additional units of affordable housing for seniors and persons with disabilities.

For FY 15-16 there are no expected revenues or expenditures for this fund.

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

Fund 550 Used Oil Grant Fund

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

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 half the cost of a full-time Police Sergeant, as well as operational supplies such as tactical vests, firing range equipment, portable radios and safety equipment.



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, create jobs, assist with infrastructure improvements, program income and private investment dollars, as well as 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 responsible for loan administration and accounting. After the FY 2016 budget was adopted, a calculation error was discovered resulting in savings of \$58,250 in appropriations. Total expenditures for this fund for FY 2016 are \$216,057 for loan disbursements and administration costs.

Fund 572 CDBG Housing Rehabilitation Grant Fund

The CDBG Rehabilitation Fund exists to account for grant funds, which are used to make housing rehabilitation loans to owner-occupied housing units in order to improve the City's housing stock. This fund is managed jointly by Economic Development and Administrative Services



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CITY OF DIXON
BUDGET OVERVIEW
GRANT FUNDS

FUND	HOME FTHB LOAN PROGRAM 525	CA USED OIL 550	POLICE GRANT 560	CDBG 570	CDBG REHAB GRANT 572	Total
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS						
BEGINNING FUND BALANCE - July 2014	33,263	3,395	212,700	310,154	(224)	559,289
ESTIMATED						
REVENUE	5,600,000	5,325	100,517	75,000	1,100,000	6,880,842
TRANSFERS	-	-	-	-	-	-
REVENUE & TRANSFERS	5,600,000	5,325	100,517	75,000	1,100,000	6,880,842
EXPENDITURES	5,633,263	5,150	178,333	6,341	1,099,776	6,922,863
ESTIMATED ENDING FUND BALANCE	-	3,570	134,884	378,813	-	517,267
FY 2016 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS						
ESTIMATED BEGINNING FUND BALANCE July-2015	-	3,570	134,884	378,813	-	517,267
ADOPTED						
REVENUE						
REVENUES	-	5,325	100,000	58,250	-	163,575
REVENUE AND TRANSFERS	-	5,325	100,000	58,250	-	163,575
AVAILABLE RESOURCES	-	8,895	234,884	437,063	-	680,842
APPROPRIATIONS	-	5,400	135,955	216,057	-	357,412
ESTIMATED ENDING FUND BALANCE	-	3,495	98,929	221,006	-	323,430

City of Dixon Budget FY 2015-16
FUND 525 - HOME LOAN PROGRAM

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
525-000-460705-0000	Loan Proceeds	22,253	1,000	-	-
525-000-460950-1300	Grant - Fed - Heritage Commons	3,020,740	3,033,163	-	-
525-000-460950-1301	Grant - Fed - Valley Glen	1,852,925	1,227,075	-	-
525-000-460950-1302	Grant - Fed - Heritage Common2	-	-	5,600,000	-
525-000-461600-0000	Interest Earned	12	1,869	-	-
525-000-470100-0000	Unrealized Gain on Investments	-	(663)	-	-
		4,895,930	4,262,444	5,600,000	-
0000 - First Time Home Buyer (FTHB)					
525-525-520100-0000	Administration	1,027	7,649	5,500	-
525-525-529810-0000	Loans - Reuse Funded	-	-	8,000	-
		1,027	7,649	13,500	-
1300 - Heritage Commons					
525-525-520100-1300	Administration	24,026	17,639	7,500	-
525-525-529600-1300	Legal Services	443	-	-	-
525-525-529800-1300	Loan	2,979,963	3,020,037	-	-
		3,004,432	3,037,676	7,500	-
1301 - Valley Glen					
525-525-520100-1301	Administration	13,264	33,533	17,796	-
525-525-529600-1301	Legal Services	2,630	-	-	-
525-525-529800-1301	Loan	1,837,925	1,162,075	-	-
		1,853,819	1,195,608	17,796	-
1302 - Heritage Commons #2					
525-525-520100-1302	Administration	-	-	92,717	-
525-525-520400-1302	Advertising	-	115	-	-
525-525-529600-1302	Legal Services	1,978	-	1,750	-
525-525-529800-1302	Loan	-	-	1,500,000	-
525-525-560150-1302	Construction	-	-	4,000,000	-
		1,978	115	5,594,467	-
FUND REVENUE		4,895,930	4,262,444	5,600,000	-
FUND EXPENDITURES		4,861,254	4,241,047	5,633,263	-

Unspent funds from FY15 are anticipated to be carried over to FY16.

City of Dixon Budget FY 2015-16
FUND 550 - USED OIL GRANT FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
550-000-461200-0000	Grant - Used Oil Recycle	5,325	5,329	5,325	5,325
550-000-461600-0000	Interest Earned	6	23	-	-
550-000-470100-0000	Unrealized Gain GASB 31	(14)	(8)	-	-
		<u>5,317</u>	<u>5,344</u>	<u>5,325</u>	<u>5,325</u>
550-500-521600-0000	Collection Facilities	2,968	2,260	2,500	2,500
550-500-533400-0000	Public Education	1,562	2,260	2,500	2,700
550-500-560750-0000	Project Admin - Direct	-	-	150	200
		<u>4,530</u>	<u>4,519</u>	<u>5,150</u>	<u>5,400</u>
	FUND REVENUE	5,317	5,344	5,325	5,325
	FUND EXPENDITURES	4,530	4,519	5,150	5,400

City of Dixon Budget FY 2015-16
FUND 560 - POLICE GRANTS FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
560-000-460900-0000	Grant Funds - Police Other	100,000	99,736	100,000	100,000
560-000-461600-0000	Interest Earned	510	1,148	517	-
560-000-470100-0000	Unrealized Gain GASB 31	(634)	(270)	-	-
		<u>99,875</u>	<u>100,614</u>	<u>100,517</u>	<u>100,000</u>
560-500-511000-0000	Salaries/Wages	-	-	-	32,667
560-500-511100-0000	Salaries/Wages PT	32,693	10,684	31,601	-
560-500-512100-0000	Medicare	2,501	663	458	580
560-500-512200-0000	Retirement	-	-	-	16,636
560-500-512300-0000	Disability Insurance	-	-	-	179
560-500-512400-0000	Health Insurance	-	-	-	7,330
560-500-512600-0000	Worker's Comp Insurance	2,988	739	1,601	1,564
560-500-521800-0000	Communications	3,609	6,537	5,609	20,000
560-500-526800-0000	Firing Range Supplies	-	4,410	12,773	28,000
560-500-529400-0000	Lease Agreement	-	-	7,000	-
560-500-535600-0000	Special Supplies	4,409	18,613	29,000	29,000
560-500-535750-0000	Training	-	6,754	12,500	-
560-500-535900-0000	Uniforms	4,204	9,692	4,000	-
560-500-560400-0000	Capital Outlay	31,712	76,075	54,291	-
560-500-590470-0000	To Transit CIP (470)	-	-	19,500	-
		<u>82,116</u>	<u>134,168</u>	<u>178,333</u>	<u>135,955</u>
FUND REVENUE		99,875	100,614	100,517	100,000
FUND EXPENDITURES		82,116	134,168	178,333	135,955

City of Dixon Budget FY 2015-16
FUND 560 - POLICE GRANTS FUND
OPERATING EXPENSES SUMMARY SHEET

2016		
Account Code	Adopted	Brief Detail Description
521800	20,000	Communications - Livescan, Portable Radios
526800	28,000	Firing Range; Ammunition, Simunition, and Less Lethal, Patrol Rifle Optics, Tasers
535600	29,000	Special Supplies: General supplies, Graffiti cameras, simunition, digital cameras, Desktop PC's, Helmets & Gas Masks, Holsters & Gun Lights
Total	77,000	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**FUND 560
POLICE GRANTS**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Police Sergeant	0.50	32,667	16,636	7,305	580	179	1,564	58,930
Subtotal:	0.50	32,667	16,636	7,305	580	179	1,564	58,930
Other special pays:								
PERS Health Administration	-	-	-	25	-	-	-	25
Subtotal:	-	-	-	25	-	-	-	25
GRAND TOTAL:	0.50	32,667	16,636	7,330	580	179	1,564	58,955

** Sergeant position restored to full time - cost split with Police Department - 161

City of Dixon Budget FY 2015-16
FUND 570 - CDBG (Community Development Block Grant) FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
570-000-460700-0040	Bud's Pub & Grill	2,367	2,330	2,400	2,550
570-000-460700-0052	Solano Baking Co. 96-07/98-02	5,500	5,000	6,000	6,000
570-000-460700-0091	Haughn&Sons Tire Service R-08	1,110	1,278	1,300	1,400
570-000-460700-0110	The Embroidery Shop	14,560	15,447	16,000	16,000
570-000-460700-0150	Glorie	4,831	5,002	5,100	5,300
570-000-460700-0160	Efficient Drive Trains	12,787	17,675	15,000	16,500
570-000-460700-0170	FF/Suisun CAC	1,340	1,493	1,500	1,600
570-000-460700-0180	Axenia BioCulture	21,034	23,509	18,600	-
570-000-460800-0000	Interest Earnings on Loans	13,834	12,174	9,100	8,900
570-000-461600-0000	Interest Earned	451	1,518	-	-
570-000-470100-0000	Unrealized Gain GASB 31	(420)	(529)	-	-
570-000-490100-0000	Transfer from General Fund	-	47,096	-	-
		77,394	131,994	75,000	58,250
570-100-520200-0000	Admin Costs - Gen'l	4,840	14,067	5,281	5,000
570-100-520400-0000	Advertising	-	57	-	57
570-100-522400-0000	Consultants - Professional	7,545	-	-	5,000
570-100-523200-0000	Contract Svcs - Audit	1,000	1,000	1,000	1,000
570-100-529600-0000	Legal Expenses	753	510	60	5,000
570-100-529810-0000	Loans - Reuse	-	-	-	200,000
		14,138	15,634	6,341	216,057
	FUND REVENUE	77,394	131,994	75,000	58,250
	FUND EXPENDITURES	14,138	15,634	6,341	216,057

City of Dixon Budget FY 2015-16
FUND 572 - CDBG REHABILITATION GRANT FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
572-000-460700-0000	Loan Principal	-	-	-	-
572-000-460950-0000	Grant - Fed HCD	-	-	1,100,000	-
572-000-461600-0000	Interest Earned	-	-	-	-
		-	-	1,100,000	-
572-000-520100-0000	Administration	-	224	215,469	-
572-000-529800-0000	Loans - Grant Funded	-	-	469,025	-
572-000-560150-0000	Construction	-	-	415,282	-
		-	224	1,099,776	-
	FUND REVENUE	-	-	1,100,000	-
	FUND EXPENDITURES	-	224	1,099,776	-

Unspent funds from FY15 will be carried over to FY16.

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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 full time employee to assist City crews to perform small sidewalk and pavement dig out repairs. This position will be shared with Fund 651. A transfer to Transit Capital Project fund continues in 2015-16 to re-pay an interfund loan for West B Undercrossing. Capital projects, such as sidewalk repair and paving projects that are solely funded with gas tax funds are also included in this fund. This fund is managed by Public Works-Engineering and Finance.

Fund 540 Traffic Safety Fund

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

Fund 561 Asset Forfeiture Fund

Revenues consist entirely of the proceeds of asset forfeitures resulting from Police activity. Appropriations are made for special Police activities. This fund is managed by the Police Department. There has been no activity in terms of revenue or appropriations for the adopted fiscal year.

CITY OF DIXON
BUDGET OVERVIEW
SPECIAL REVENUE FUNDS

FUND	GAS TAX 530	TRAFFIC SAFETY 540	ASSET FORFEITURE 561*	Total
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS				
BEGINNING FUND BALANCE July-2014	506,715	84,400	5,358	596,473
ESTIMATED				
REVENUE	546,550	20,000	-	566,550
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	546,550	20,000	-	566,550
EXPENDITURES	605,928	27,867	-	633,795
ESTIMATED ENDING FUND BALANCE	447,337	76,533	5,358	529,228
FY 2016 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE July-2015	447,337	76,533	5,358	529,228
ADOPTED				
REVENUE				
REVENUES	407,893	20,000	-	427,893
TRANSFERS	-	-	-	-
REVENUE AND TRANSFERS	407,893	20,000	-	427,893
AVAILABLE RESOURCES	855,230	96,533	5,358	957,121
APPROPRIATIONS	492,371	27,561	-	519,932
ESTIMATED ENDING FUND BALANCE	362,859	68,972	5,358	437,189

* No budgetary activity, shown for fund balance purposes only

City of Dixon Budget FY 2015-16

FUND 530 - GAS TAX FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
530-000-412000-0000	Gas Tax - Sec 2103	144,830	255,441	196,912	86,085
530-000-412100-0000	Gas Tax - Sec 2105	79,763	124,625	116,058	108,580
530-000-412200-0000	Gas Tax - Sec 2106	66,328	67,713	70,427	60,779
530-000-412300-0000	Gas Tax - Sec 2107	130,703	133,401	158,453	148,449
530-000-412400-0000	Gas Tax - Sec 2107.5	4,000	4,000	4,000	4,000
530-000-461600-0000	Interest Earned	722	2,371	700	-
530-000-470100-0000	Unrealized Gain GASB 31	(838)	(852)	-	-
		425,509	586,699	546,550	407,893
530-102-560150-0000	Construction	1,520	-	9,000	4,000
530-102-560750-0000	Project Admin - Direct	-	-	1,000	1,000
530-103-520400-0000	Publications	-	-	350	-
530-103-529600-0000	Legal Services	-	30	-	-
530-103-560150-0000	Construction	-	2,995	96,975	100,000
530-103-560250-0000	Design/Plans/Specs	-	58	542	-
530-103-560700-0000	Permitting/Fees	-	50	-	-
530-103-560750-0000	Project Admin - Direct	-	6,037	22,010	15,000
530-320-520400-0000	Publications	223	-	-	-
530-320-560150-0000	Construction	14,932	5,733	-	-
530-320-560250-0000	Design/Plans/Specs	270	-	-	-
530-320-560750-0000	Project Admin - Direct	8,741	-	-	-
530-321-560750-0000	Project Admin - Direct	-	4,897	-	-
530-500-511000-0000	Salaries/Wages	-	-	-	20,172
530-500-511100-0000	Salaries/Wages PT	-	8,566	23,131	-
530-500-512100-0000	Medicare	-	124	335	398
530-500-512210-0000	Retirement - PARS	-	111	301	-
530-500-512200-0000	Retirement	-	-	-	4,355
530-500-513200-0000	Disability Insurance	-	-	-	67
530-500-512400-0000	Health Insurance	-	-	-	7,330
530-500-512600-0000	Worker's Comp	-	1,019	2,054	1,724
530-500-522200-0000	Congestion Management	14,249	7,502	11,308	11,308
530-500-530000-0000	Maintenance	19,777	20,381	20,000	20,000
530-500-560150-0000	Construction	-	10,087	33,733	30,000
530-500-560150-1503	Construction - PTAP Match	-	3,733	-	-
530-500-590100-0000	To General Fund	317,485	271,079	234,899	203,947
530-500-590451-0000	To Core Area Drainage (451)	20,000	-	-	-
530-500-590470-0000	Transfer to Transit CIP (470)	-	-	74,290	73,070
530-500-592300-0000	To Transportation CIP (460)	-	74,053	-	-
530-500-592300-1504	To Transportation CIP 460 OBAG	-	-	76,000	-
		397,198	416,456	605,928	492,371
	FUND REVENUE	425,509	586,699	546,550	407,893
	FUND EXPENDITURES	397,198	416,456	605,928	492,371

Projects in this fund:

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**FUND 530
Gas Tax**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT PERSONNEL								
Maintenance Worker I	0.50	20,172	4,355	7,305	398	67	1,724	34,021
Subtotal:	0.50	20,172	4,355	7,305	398	67	1,724	34,021
Other payroll costs:								
PERS Health Administration	-	-	-	25	-	-	-	25
Subtotal:		-	-	25	-	-	-	25
GRAND TOTAL:	0.50	20,172	4,355	7,330	398	67	1,724	34,046

Note: Position was previously temp/part time, increased to FT and split with Fund 651

City of Dixon Budget FY 2015-16
FUND 540 - TRAFFIC SAFETY FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
540-000-429500-0000	Motor Vehicle Fines	22,415	67,830	20,000	20,000
540-000-461600-0000	Interest Earned	116	367	-	-
540-000-470100-0000	Unrealized Gain GASB 31	(169)	(145)	-	-
		<u>22,362</u>	<u>68,053</u>	<u>20,000</u>	<u>20,000</u>
540-500-522600-0000	Contract Serv - Non Prof	35,907	16,470	20,000	20,000
540-500-535700-0000	Traffic Control Supplies	6,969	5,956	7,142	7,000
540-500-590100-0000	To General Fund	665	500	725	561
		<u>43,540</u>	<u>22,925</u>	<u>27,867</u>	<u>27,561</u>
FUND REVENUE		22,362	68,053	20,000	20,000
FUND EXPENDITURES		43,540	22,925	27,867	27,561
Projects in this fund:		540-500 Traffic Safety			



Capital Improvement Project Funds



Capital Improvement Project Funds

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

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

Fund 400 - Unrestricted CIP

Accounts for the revenue and expenses budgeted for capital projects relating to administrative infrastructure. The AB 1600 (development impact) Fee Study unexpended funds will be carried over to FY 2015-16. The expense will be charged through this fund and later allocated to the funds covered in the study.

Fund 404 Community Development CIP

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

Fund 410 Fire CIP

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

Fund 420 Police CIP

Accounts for development impact fees collected for capital projects relating to police infrastructure. As with the Fire CIP fund, funding of debt service payments associated with the Police station have been a challenge due to the economic environment of declining impact fees received. FY 2014-15 reflected revenue from the Heritage Commons Phase 2 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. Revenue for FY 2016 is based on an estimate of 36 units being built in the Brookfield development.

Fund 440 Public Works Facilities CIP

Accounts for development impact fees collected to fund public works facilities. In FY2016, 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. Phase 1A was completed in April 2014. There are no anticipated revenues or appropriations for FY2016.

Fund 460 Transportation Facilities CIP

Accounts for grants, fees, transfers from other funds and development impact fees collected to fund streets and transportation infrastructure. Projects include preparing a realignment study for Vaughn Road at the UPRR, a street paving project, and completion of the plans and right-of-way acquisition for the Parkway Boulevard Overcrossing Project. The budget for 2014-15 included a Slurry Seal & Paving Project with OBAG funds of \$584,000, with unspent funds carried over to complete in 15-16. The project is located on West A Street between I-80 CalTrans right-of-way and Pitt School Road. There are no new projects for FY2016. This fund is managed by Public Works.

Fund 470 Transit Facilities CIP

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



payment, a transfer from the Gas Tax fund will cover the interfund repayment. This fund is managed by Public Works.

Fund 480 Recreation & Parks CIP

Accounts for development impact fees collected to fund expansion of recreation and parks facilities. The 2014-15 budget included two capital projects, Pond A Accessibility (construct pathway from Pitt School to Parkway) and Playground Equipment Replacements. Funds will be carried over to complete the Pond A project in 2015-16. No new projects are included for 2015-16.

Fund 481 Parks CIP

Accounts for park in lieu fees. In FY2015, the following projects were funded here: Parks Master Plan Update; Improvements to the Challenger ball field; resurfacing of the Hall Park Tennis Courts, miscellaneous rehab projects to the Hall Park restrooms and Veterans Park landscaping. This fund is managed by Public Works. FY 2016 will see continued work on these projects.



Fund 490 Agricultural Land Mitigation CIP

Accounts for development impact fees collected to fund greenbelts. No revenues are anticipated this year and there are no proposed appropriations. This fund is managed by Administrative Services.

CITY OF DIXON
BUDGET OVERVIEW
CAPITAL IMPROVEMENT PROJECT FUNDS

FUND	CIP 400	Comm Dev 404 ¹	Fire 410	Police 420	City Facilities 430	Public Works 440	Storm Drainage 450 ²
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS							
BEGINNING FUND BALANCE							
July- 2014	514,159	172	-	-	-	396,954	(1,077,987)
ESTIMATED							
REVENUE	-	-	143,263	62,289	91,490	105,450	28,500
TRANSFERS	1,200	-	-	-	-	-	-
REVENUE & TRANSFERS	1,200	-	143,263	62,289	91,490	105,450	28,500
EXPENDITURES	359,601	-	67,531	29,361	44,554	95,971	152,524
ESTIMATED ENDING FUND BALANCE							
	155,758	172	75,732	32,928	46,936	406,433	(1,202,011)

FY 2016 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS

ESTIMATED BEGINNING FUND BALANCE							
July-2015	155,758	172	75,732	32,928	46,936	406,433	(1,202,011)
ADOPTED							
REVENUE							
REVENUES	-	-	42,876	18,648	27,288	7,200	4,248
TRANSFERS	1,200	-	-	-	-	-	-
REVENUE AND TRANSFERS	1,200	-	42,876	18,648	27,288	7,200	4,248
AVAILABLE RESOURCES							
	156,958	172	118,608	51,576	74,224	413,633	(1,197,763)
APPROPRIATIONS							
	35,000	-	118,608	51,576	69,347	12,858	150,170
ESTIMATED ENDING FUND BALANCE							
	121,958	172	-	-	4,877	400,775	(1,347,933)

¹Due to zero budgetary activity, this fund is represented in the summary for fund balance information only.

²Fund 450 negative fund balance due to \$1.56 million borrowed from other funds for sewer projects (\$1.28M from Fund 460)

CITY OF DIXON
BUDGET OVERVIEW
CAPITAL IMPROVEMENT PROJECT FUNDS

FUND	Core Area Drainage 451 ³	Trans- portation 460 ⁴	Transit 470	Recreation 480	Parks 481	Ag. Land Mitigation 490 ⁵	Total
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS							
BEGINNING FUND BALANCE							
July- 2014	(156,599)	3,199,224	(28,127)	814,346	643,387	64,242	4,369,770
ESTIMATED							
REVENUE	-	919,043	-	748,529	149,000	-	2,247,564
TRANSFERS	224,364	76,000	131,562	-	-	-	433,126
REVENUE & TRANSFERS	224,364	995,043	131,562	748,529	149,000	-	2,680,690
EXPENDITURES	60,525	1,643,535	100,035	75,019	64,500	-	2,693,156
ESTIMATED ENDING FUND BALANCE							
	7,240	2,550,732	3,399	1,487,856	727,887	64,242	4,357,303

FY 2016 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS

ESTIMATED BEGINNING FUND BALANCE							
July-2015	7,240	2,550,732	3,399	1,487,856	727,887	64,242	4,357,303
ADOPTED							
REVENUE							
REVENUES	-	238,512	-	248,046	190,000	-	776,818
TRANSFERS	-	-	73,070	-	-	-	74,270
REVENUE AND TRANSFERS	-	238,512	73,070	248,046	190,000	-	851,088
AVAILABLE RESOURCES	7,240	2,789,244	76,469	1,735,902	917,887	64,242	5,208,392
APPROPRIATIONS	-	30,787	73,070	-	65,000	-	606,416
ESTIMATED ENDING FUND BALANCE							
	7,240	2,758,457	3,399	1,735,902	852,887	64,242	4,601,976

³Fund 451 - Core Area Drainage Fund was established in FY2011 due to requirements for separation of funds due to multiple funding sources.

⁴Fund 460 fund balance includes \$1.28 million due from other funds (450); beginning Fund Balance is net of the interfund receivables

⁵Due to zero budgetary activity, this fund is represented in the summary for fund balance information only.

City of Dixon Budget FY 2015-16
FUND 400 - CAPITAL PROJECTS (UNRESTRICTED) FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
400-000-461600-0000	Interest Earned	3,510	4,706	1,200	1,200
400-000-470100-0000	Unrealized Gain-GASB 31	(1,017)	(908)	-	-
400-000-491100-0000	Transfer from General Fund	-	50,000	-	-
		2,492	53,798	1,200	1,200
400-100-560600-0000	Master Plan Update	-	2,535	45,065	35,000
400-100-560750-0000	Project Admin - Direct	-	1,324	2,400	-
400-100-590100-0000	To General Fund	10	-	-	-
400-100-596451-0000	Transfer to Core Area Drainage	-	232,000	224,364	-
400-100-592400-0000	Transfer to Transit Capital	-	-	37,772	-
400-102-560150-0000	Construction	-	-	50,000	-
		10	235,859	359,601	35,000
	FUND REVENUE	2,492	53,798	1,200	1,200
	FUND EXPENDITURES	10	235,859	359,601	35,000

Projects in this fund: 400-100 Administration
400-102 Sidewalk Pilot Program

City of Dixon Budget FY 2015-16
FUND 410 - FIRE CAPITAL FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
410-000-425200-0000	Development Fees - Fire	70,530	-	143,263	42,876
410-000-461600-0000	Interest Earned	206	86	-	-
410-000-470100-0000	Unrealized Gain GASB 31	(301)	58	-	-
		<u>70,435</u>	<u>144</u>	<u>143,263</u>	<u>42,876</u>
410-101-591275-0000	Transfer to Lease Financing	110,334	72,101	67,531	118,608
	FUND REVENUE	70,435	144	143,263	42,876
	FUND EXPENDITURES	110,334	72,101	67,531	118,608

City of Dixon Budget FY 2015-16
FUND 420 - POLICE CAPITAL FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
420-000-425300-0000	Development Fees - Police	30,666	-	62,289	18,648
		<u>30,666</u>	<u>-</u>	<u>62,289</u>	<u>18,648</u>
420-000-461600-0000	Interest Earned	90	37	-	-
420-000-470100-0000	Unrealized Gain GASB 31	(131)	25	-	-
420-100-591275-0000	Transfer to Lease Financing	48,000	31,351	29,361	51,576
		<u>47,959</u>	<u>31,413</u>	<u>29,361</u>	<u>51,576</u>
	FUND REVENUE	30,666	-	62,289	18,648
	FUND EXPENDITURES	47,959	31,413	29,361	51,576

City of Dixon Budget FY 2015-16
FUND 430 - CITY FACILITIES FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
430-000-425100-0000	Development Fees - Comm Facility	44,908	-	91,230	27,288
430-000-461600-0000	Interest Earned	342	260	260	-
430-000-470100-0000	Unrealized Gain GASB 31	(566)	97	-	-
		44,684	357	91,490	27,288
430-100-590100-0000	Transfer to General Fund	2,094	1,398	1,548	1,418
430-100-590275-0000	To Lease Financing Fund 275	128,667	122,857	43,006	67,929
		130,761	124,255	44,554	69,347
FUND REVENUE		44,684	357	91,490	27,288
FUND EXPENDITURES		130,761	124,255	44,554	69,347

City of Dixon Budget FY 2015-16
FUND 440 - PUBLIC WORKS FACILITIES CIP FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
440-000-425400-0000	Development Fees - Pub Works	11,773	-	21,980	7,200
440-000-461200-0000	Grant Funds - UGST	17,849	20,378	83,470	-
440-000-461600-0000	Interest Earned	946	2,371	-	-
440-000-470100-0000	Unrealized Gain GASB 31	(1,085)	(597)	-	-
		29,482	22,152	105,450	7,200
440-100-590100-0000	To General Fund	1,997	1,997	12,501	12,858
440-104-560250-0000	Design/Plans/Specs	20,378	9,517	83,470	-
440-105-560700-0000	Permits/Fees	(2,000)	-	-	-
		20,375	11,514	95,971	12,858
FUND REVENUE		29,482	22,152	105,450	7,200
FUND EXPENDITURES		20,375	11,514	95,971	12,858

Projects in this fund: 440-100 Administration
440-104 MSC Groundwater Remediation
440-105 Corp Yard Office Building Remodel

City of Dixon Budget FY 2015-16
FUND 450 - STORM DRAINAGE FACILITIES CIP FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
450-000-425700-0000	Development Fees - Storm Drain	110,773	-	28,500	4,248
450-000-461600-0000	Interest Earned	1,451	1,551	-	-
450-000-461800-0000	Miscellaneous Income	-	-	-	-
450-000-470100-0000	Unrealized Gain GASB 31	(1,670)	(226)	-	-
		<u>110,554</u>	<u>1,325</u>	<u>28,500</u>	<u>4,248</u>
450-100-590100-0000	Transfer to General Fund	-	1,850	1,907	1,684
450-100-596451-0000	Transfer to Core Area Drainage	-	100,000	-	-
450-104-550750-0000	Interfund Interest	144,363	9,495	150,617	148,486
		<u>144,363</u>	<u>111,345</u>	<u>152,524</u>	<u>150,170</u>
	FUND REVENUE	110,554	1,325	28,500	4,248
	FUND EXPENDITURES	144,363	111,345	152,524	150,170

Projects in this fund: 450-100 Administration
450-104 Pond C

City of Dixon Budget FY 2015-16
FUND 451 - CORE AREA DRAINAGE FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
451-000-461600-0000	Interest Earned	1,347	2,189	-	-
451-000-470100-0000	Unrealized Gain on Investments	(845)	(101)	-	-
451-000-490100-0000	Transfer from General Fund	530,000	-	-	-
451-000-492200-0000	From Storm Drain CIP (450)	-	100,000	-	-
451-000-492400-0000	Transfer from Unrestricted CIP	-	232,000	224,364	-
451-000-492800-0000	From Gas Tax (530)	20,000	-	-	-
		<u>550,502</u>	<u>334,087</u>	<u>224,364</u>	<u>-</u>
451-000-529600-0000	Legal Fees	220	1,725	-	-
451-000-560150-0000	Construction	-	1,149,528	49,500	-
451-000-560250-0000	Design/Plans/Specs	198	-	-	-
451-000-560650-0000	Miscellaneous Expenses	-	57	-	-
451-000-560750-0000	Project Admin - Direct	7,379	42,368	11,000	-
451-000-590100-0000	Transfer to General Fund	-	1,166	25	-
		<u>7,797</u>	<u>1,194,844</u>	<u>60,525</u>	<u>-</u>
	FUND REVENUE	550,502	334,087	224,364	-
	FUND EXPENDITURES	7,797	1,194,844	60,525	-

City of Dixon Budget FY 2015-16
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
460-000-425800-0000	Development Fees - T/ortation	30,547	69,372	110,136	16,956
460-000-461110-0000	Grant Funds - Street - Fed	28,250	3,339	-	-
460-000-461110-1504	Grant Funds / OBAG	-	-	584,000	-
460-000-461600-0000	Interest Earned	163,743	33,317	224,907	221,556
460-000-470100-0000	Unrealized Gain GASB 31	(9,252)	(4,666)	-	-
460-000-492800-1504	Transfer from Gas Tax / OBAG	-	-	76,000	-
		213,288	101,362	995,043	238,512
460-100-522400-0000	Consultants - Professional	15,000	15,200	15,000	15,000
460-100-590100-0000	Transfer to General Fund	6,193	4,828	6,399	6,287
460-102-560750-0000	Project Admin - Direct	-	67	1,942	-
460-206-522400-0000	Consultants - Professional	-	4,900	54,759	-
460-206-560750-0000	Project Admin - Direct	15,279	5,062	871	2,000
460-313-560650-0000	Miscellaneous	-	-	15,000	-
460-317-520400-1504	Publications / OBAG	-	-	1,000	-
460-317-560150-1504	Construction / OBAG	-	-	595,000	-
460-317-560750-1504	Project Admin - Direct / OBAG	-	-	64,000	-
460-601-529600-0000	Legal Services	43	225	4,092	-
460-601-560100-0000	Appraisals	-	7,500	-	7,500
460-601-560250-0000	Design/Plans/Specs	80,360	187,179	32,461	-
460-601-560550-0000	Land Acquisition	-	-	750,000	-
460-601-560750-0000	Project Admin - Direct	24,311	20,640	10,000	-
460-701-560150-0000	Construction	-	-	41,864	-
460-701-560250-0000	Design/Plans/Specs	-	4,646	46,221	-
460-701-560650-0000	Miscellaneous	-	-	2,530	-
460-701-560750-0000	Project Admin - Direct	-	3,136	2,396	-
		141,187	253,383	1,643,535	30,787
FUND REVENUE		213,288	101,362	995,043	238,512
FUND EXPENDITURES		141,187	253,383	1,643,535	30,787

Projects in this fund:

460-100 Administration	460-601 Parkway Blvd. Railroad Grade Separation
460-102 Sidwalk Rehab	460-701 Citywide Benchmark Project
460-206 Street Master Plan & Traffic Model	
460-313 Cherry Street Improvements	
460-317 Slurry Seal & Paving Projects (West A St. Overlay Project)	

City of Dixon Budget FY 2015-16
FUND 470 - TRANSIT FACILITIES CIP FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
470-000-461600-0000	Interest Earned	173	(50)	-	-
470-000-470100-0000	Unrealized Gain GASB 31	(36)	36	-	-
470-000-491530-0000	Transfer from Gas Tax	-	74,053	74,290	73,070
470-000-491560-0000	From Police Grants (560)	-	-	19,500	-
470-000-491750-0000	Transfer from Unrestricted CIP	-	-	37,772	-
		<u>138</u>	<u>74,039</u>	<u>131,562</u>	<u>73,070</u>
470-100-550750-0000	Interfund Interest	11,622	4,853	74,290	73,070
470-100-590100-0000	To General Fund	810	591	45	-
470-102-529600-0000	Legal Services	1,672	1,560	500	-
470-102-560400-0000	Capital Outlay	-	-	18,200	-
470-102-560650-0000	Miscellaneous	-	12,927	-	-
470-102-560750-0000	Project Admin - Direct	4,474	14,144	7,000	-
		<u>18,578</u>	<u>34,075</u>	<u>100,035</u>	<u>73,070</u>
	FUND REVENUE	138	74,039	131,562	73,070
	FUND EXPENDITURES	18,578	34,075	100,035	73,070

Projects in this fund: 470-100 Administration
470-102 B St. Pedestrian Undercrossing

City of Dixon Budget FY 2015-16
FUND 480 - RECREATION & PARKS CIP

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
480-000-425500-0000	Development Fees - Recreation	434,812	-	746,529	246,046
480-000-461600-0000	Interest Earned	1,917	4,801	2,000	2,000
480-000-470100-0000	Unrealized Gain GASB 31	(1,451)	(1,199)	-	-
		<u>435,279</u>	<u>3,602</u>	<u>748,529</u>	<u>248,046</u>
480-100-590100-0000	To General Fund	762	551	19	-
480-131-560150-0000	Construction	38,697	-	-	-
480-139-560150-0000	Construction	-	-	396,000	-
480-139-560250-0000	Designs/Plans/Specs	-	-	10,000	-
480-139-560750-0000	Project Admin - Direct	-	-	20,000	-
480-141-560150-0000	Construction	-	-	65,000	-
480-141-560250-0000	Design/Plans/Specs	-	-	5,000	-
480-141-560750-0000	Project Admin - Direct	-	-	5,000	-
		<u>39,459</u>	<u>551</u>	<u>501,019</u>	<u>-</u>
	FUND REVENUE	435,279	3,602	748,529	248,046
	FUND EXPENDITURES	39,459	551	501,019	-

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

City of Dixon Budget FY 2015-16
FUND 481 - Parks CIP

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
481-000-433000-0000	Park-in-Lieu Fees	-	643,720	149,000	190,000
481-000-461600-0000	Interest Earned	-	2,159	-	-
481-000-470100-0000	Unrealized Gain GASB 31	-	(1,397)	-	-
		-	644,482	149,000	190,000
481-000-529600-0000	Legal Services	-	1,095	-	-
481-101-560650-0000	Miscellaneous	-	-	5,000	3,000
481-102-560250-0000	Design/Plans/Specs	-	-	4,000	2,000
481-103-560150-0000	Construction	-	-	-	60,000
481-103-560750-0000	Project Admin - Direct	-	-	500	-
481-142-560150-0000	Construction	-	-	48,000	-
481-142-560250-0000	Design/Plans/Specs	-	-	2,000	-
481-142-560750-0000	Project Admin - Direct	-	-	5,000	-
		-	1,095	64,500	65,000
FUND REVENUE		-	644,482	149,000	190,000
FUND EXPENDITURES		-	1,095	64,500	65,000

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



Special
Assessments,
Community Facilities
and
Lighting/Landscaping
Districts

Special Assessment and Community Facilities Districts Funds

There are two Special Assessment Districts and three 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. FY 16 includes capital outlay budget for the purchase of a new backhoe/loader. This purchase will be offset by a grant award from Yolo Solano Air Quality Management District (YSAQMD) of \$45,000 (the equipment and cost will be split with multiple departments/funds: 651 – 25%, 305-301 – 25%, 100-153 – 50%).



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

This District is for the maintenance of drainage Pond C, and will be activated in 2015-16 with assessments for special services approved at a base level and increased each fiscal year based on CPI Index. Expenditures consist of labor for maintenance of the pond provided by Public Works staff and the necessary materials.

Fund 660 CFD 2013-1 Parklane

This CFD was established by Resolution No. 13-134, adopted on October 8, 2013, for the maintenance of public street lighting and landscapes, open space and pedestrian facilities within the Parklane subdivision. Beginning in FY 2015-16, the authorized special tax levy will commence for homes for which building permits have been issued by June 30th. Assessments are estimated based on levy authorized by the City Council for Community Facilities District 2013-1 (Parklane) and includes CPI. Expenditures consist of labor for maintenance provided by Public Works staff and the necessary materials.

Fund 710 West A Street Assessment District

The West A Street Assessment District accounts for the proceeds of Special Assessments collected on the property tax roll. These assessments fund the payment of \$6,847,053 in bonds issued under the 1915 Bond Act. These bonds have been 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. This fund is shown for historical activity in 2013-14. There was nominal activity in 2014 and no anticipated budget activity going forward. The bonds were repaid in full in 2014.

Fund 720 North First Street Assessment District

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

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

Fund 600 Special Assessment - Landscaping and Lighting District

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 July 14, 2015 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 2015-16 except for Zone J (Valley Glen) which has an annual cost of living adjustment applied.



CITY OF DIXON
BUDGET OVERVIEW
SPECIAL ASSESSMENTS - LIGHTING & LANDSCAPING DISTRICTS (L&L)

FUND	CFD POND						Total
	L & L ZONES 600	VALLEY GLEN CFD 651	C / LATERAL TWO 655	CFD 2013-1 PARKLANE 660	WEST A STREET ASSMT 710	N. FIRST STREET ASSMT 720	
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS							
BEGINNING FUND BALANCE July - 2014	137,662	1,084,247	17,245	-	(26,039)	957,078	2,170,192
ESTIMATED							
REVENUE	144,741	90,443	6,695	-	-	821,641	1,063,520
TRANSFERS	55,762	-	22,540	-	26,039	-	104,341
REVENUE & TRANSFERS	200,503	90,443	29,235	-	26,039	821,641	1,167,861
EXPENDITURES	238,542	110,802	4,443	-	-	778,874	1,132,661
ESTIMATED ENDING FUND BALANCE	99,622	1,063,888	42,037	-	-	999,845	2,205,391
FY 2016 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS							
ESTIMATED BEGINNING FUND BALANCE July-2015	99,622	1,063,888	42,037	-	-	999,845	2,205,391
ADOPTED							
REVENUE							
REVENUES	147,591	89,074	64,832	199,564	-	697,940	1,199,001
TRANSFERS	53,863	-	-	-	-	-	53,863
REVENUE AND TRANSFERS	201,454	89,074	64,832	199,564	-	697,940	1,252,864
AVAILABLE RESOURCES	301,076	1,152,962	106,869	199,564	-	1,697,785	3,458,255
APPROPRIATIONS	201,454	151,577	64,635	199,564	-	681,187	1,298,417
ESTIMATED ENDING FUND BALANCE	99,622	1,001,384	42,233	-	-	1,016,598	2,159,838

City of Dixon Budget FY 2015-16
FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
600-000-401900-0000	Assessments	141,587	142,286	144,741	147,591
600-000-461600-0000	Interest Earned	342	732	-	-
600-000-470100-0000	Unrealized Gain GASB 31	(404)	(224)	-	-
600-000-490100-0000	Transfer from General Fund	85,901	83,309	55,762	53,863
		<u>227,426</u>	<u>226,103</u>	<u>200,503</u>	<u>201,454</u>
600-600-511000-0000	Salaries/Wages	46,437	43,682	27,854	33,846
600-600-511100-0000	Salaries/Wages - PT	6,637	6,218	3,500	-
600-600-512100-0000	Medicare	722	787	481	562
600-600-512200-0000	Retirement	8,065	7,550	8,000	7,308
600-600-512210-0000	Retirement - PARS	93	83	-	-
600-600-512300-0000	Disability Insurance	214	209	104	248
600-600-512400-0000	Health Insurance	29,878	14,639	14,622	5,032
600-600-512500-0000	Unemployment Insurance	858	2,753	-	-
600-600-512600-0000	Worker's Comp Insurance	5,575	4,796	5,897	2,893
600-600-521400-0000	Chemicals	3,318	4,219	2,350	2,350
600-600-521800-0000	Communications	243	131	125	150
600-600-522600-0000	Contr Servs - Non Professional	12,154	10,872	12,000	13,110
600-600-523800-0000	County Charges	1,416	1,423	1,500	1,627
600-600-525800-0000	Equipment Rental	-	864	500	1,500
600-600-526000-0000	Equip Repairs/Maintenance	4,219	1,771	2,800	2,500
600-600-529600-0000	Legal Services	-	240	-	-
600-600-533200-0000	Property Taxes	41	41	42	42
600-600-535600-0000	Special Supplies	5,706	8,044	8,000	6,782
600-600-535750-0000	Training	80	557	250	200
600-600-535900-0000	Uniforms	522	674	300	300
600-600-536000-0000	Utilities	51,825	59,159	57,000	64,580
600-600-537500-0000	Vehicle Fuel	3,151	3,117	1,800	1,800
600-600-538000-0000	Vehicle Maintenance	131	43	1,800	1,800
600-600-539000-0000	Water	32,483	49,227	50,000	49,275
600-600-560750-0000	Project Admin Direct	5,159	4,957	5,971	5,550
		<u>218,925</u>	<u>226,420</u>	<u>239,413</u>	<u>201,454</u>
FUND REVENUE		441,827	448,383	200,503	201,454
FUND EXPENDITURES		441,758	444,092	239,413	201,454

City of Dixon Budget FY 2015-16
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

Account Code	2016 Adopted	Brief Detail Description
600-600-521400-0000	2,350	Chemicals
600-600-521800-0000	150	Communications
600-600-522600-0000	13,110	Contract Services - Non Professional, St. Light repairs (\$6,360); CFD (\$6,750).
600-600-523800-0000	1,627	County Charges
600-600-525800-0000	1,500	Equipment rental - lift bucket for pruning, stump grinder.
600-600-526000-0000	2,500	Equipment repairs/maintenance
600-600-533200-0000	42	Property taxes for Market Lane Park & Ride Lot (L&L only)
600-600-535600-0000	6,782	Special supplies
600-600-535750-0000	200	Training
600-600-535900-0000	300	Uniforms
600-600-536000-0000	64,580	Utilities
600-600-537500-0000	1,800	Vehicle fuel
600-600-538000-0000	1,800	Vehicle maintenance
600-600-539000-0000	49,275	Water
600-600-560750-0000	5,550	Project Admin - Direct (portion of City Engineer, PW Admin & Parks/Building Maintenance Supervisor)
Total	151,566	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**FUND 600
LIGHTING AND LANDSCAPING (L & L)**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT PERSONNEL								
Maintenance Worker II	0.67	33,846	7,308	4,897	562	248	2,893	49,753
Subtotal:	0.67	33,846	7,308	4,897	562	248	2,893	49,753
Other payroll costs:								
PERS Health Administration		-	-	135	-	-	-	135
GRAND TOTAL:	0.67	33,846	7,308	5,032	562	248	2,893	49,888

Maintenance Worker II is split between PW - Parks & Building Maintenance (100-152) and Lighting & Landscaping Districts.

City of Dixon Budget FY 2015-16
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
651-000-401900-0000	Assessments	239,654	89,074	89,074	89,074
651-000-461600-0000	Interest Earned	2,387	6,255	1,369	-
651-000-470100-0000	Unrealized Gain GASB 31	(2,591)	(1,639)	-	-
		<u>239,450</u>	<u>93,690</u>	<u>90,443</u>	<u>89,074</u>
651-100-511000-0000	Salaries/Wages	-	-	-	42,066
651-100-511100-0000	Salaries/Wages Temp	-	13,775	23,088	-
651-100-512100-0000	Medicare	-	200	335	801
651-100-512200-0000	Retirement	-	-	-	9,082
651-100-512210-0000	Retirement - PARS	-	179	300	-
651-100-512300-0000	Disability Insurance	-	-	-	201
651-100-512400-0000	Health Insurance	-	-	-	13,294
651-100-512600-0000	Worker's Comp Insurance	-	1,602	2,000	3,539
651-100-535600-0000	Special Supplies	-	-	1,431	-
651-610-520100-0000	Administration	3,372	6,368	7,465	7,500
651-610-523800-0000	County Charges	2,397	891	891	891
651-610-525800-0000	Equipment Rental	-	-	1,000	1,000
651-610-526000-0000	Equip. Repairs/Maintenance	3,627	633	3,000	3,000
651-610-531900-0000	Permits/Licenses/Fees	9,562	5,266	8,500	8,500
651-610-535600-0000	Special Supplies	990	1,631	3,000	3,000
651-610-536000-0000	Utilities	7,422	8,282	10,000	11,000
651-610-539000-0000	Water	458	703	1,000	1,200
651-610-560400-0000	Capital Outlay	13,042	-	10,356	-
651-610-560750-0000	Project Admin - Direct	436	-	-	-
651-610-590100-0000	Transfer to General Fund	1,695	1,345	1,168	1,447
651-620-526000-0000	Equip Repairs/Maintenance	1,921	633	3,000	3,000
651-620-529200-0000	Landscape Maintenance	-	-	1,500	1,500
651-620-535600-0000	Special Supplies	5,618	4,491	6,360	7,500
651-620-536000-0000	Utilities	143	124	375	500
651-620-539000-0000	Water	612	970	1,000	1,200
651-620-560400-0000	Capital Outlay	-	-	-	28,206
651-620-560750-0000	Project Admin - Direct	299	2,593	22,914	1,000
651-630-535600-0000	Special Supplies	-	-	2,000	2,000
651-630-536000-0000	Utilities	104	97	120	150
		<u>51,698</u>	<u>49,782</u>	<u>110,802</u>	<u>151,577</u>
FUND REVENUE		239,450	93,690	90,443	89,074
FUND EXPENDITURES		51,698	49,782	110,802	151,577

Projects in this fund: 651-610 - Pump station
651-620 - Pond A
651-630 - Lateral One

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**FUND 651
CFD 2003-1 Valley Glen**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Sr. Maintenance Worker	0.20	11,349	2,450	2,927	207	67	951	17,952
Maintenance Worker II	0.20	10,545	2,277	2,927	195	67	864	16,875
Maintenance Worker I	0.50	20,172	4,355	7,305	398	67	1,724	34,021
Subtotal:	0.90	42,066	9,082	13,160	801	201	3,539	68,849
Other payroll costs:								
PERS Health Administration		-	-	135	-	-	-	135
GRAND TOTAL:	0.90	42,066	9,082	13,294	801	201	3,539	68,983

City of Dixon Budget FY 2015-16
FUND 655 CFD POND C / LATERAL TWO

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
655-000-401900-0000	Assessments	2,508	-	-	64,832
655-000-429200-0000	Miscellaneous Fees	-	2,556	6,695	-
655-000-461600-0000	Interest Earned	27	84	-	-
655-000-470100-0000	Unrealized Gain GASB 31	(8)	(27)	-	-
655-000-490100-0000	Transfer from General Fund	15,805	7,903	22,540	-
		<u>18,332</u>	<u>10,515</u>	<u>29,235</u>	<u>64,832</u>
655-601-511000-0000	Salaries/Wages	-	-	-	21,894
655-601-512100-0000	Medicare	-	-	-	402
655-601-512200-0000	Retirement	-	-	-	4,727
655-601-512300-0000	Disability Insurance	-	-	-	134
655-601-512400-0000	Health Insurance	-	-	-	5,989
655-601-512600-0000	Worker's Comp	-	-	-	1,815
655-601-520100-0000	Administration	-	-	-	3,000
655-601-523800-0000	County Charges	-	-	-	648
655-601-525800-0000	Equip Rental	-	-	175	250
655-601-526000-0000	Equip Repairs/Maintenance	-	-	-	250
655-601-531900-0000	Permits/Licenses/Fees	359	-	359	800
655-601-535600-0000	Special Supplies	2,805	603	250	2,500
655-601-560750-0000	Project Admin - Direct	154	2,037	3,020	2,500
655-601-590100-0000	Transfer to General Fund	-	111	69	123
655-602-526000-0000	Equip Repairs/Maintenance	-	-	-	250
655-602-535600-0000	Special Supplies	-	-	570	1,000
655-602-535600-1502	Special Supplies/CF Tree Grnt	-	2,370	-	-
655-602-560750-0000	Project Admin - Direct	-	-	-	18,352
		<u>3,317</u>	<u>5,120</u>	<u>4,443</u>	<u>64,635</u>
FUND REVENUE		18,332	10,515	29,235	64,832
FUND EXPENDITURES		3,317	5,120	4,443	64,635

Projects in this fund: 655-601 Pond C
655-602 Lateral Two

**CITY OF DIXON
PAYROLL SUMMARY
FY 2015-16**

**FUND 655
CFD Pond C/Lateral 2**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<i>PERMANENT EMPLOYEES:</i>								
Sr. Maintenance Worker	0.20	11,349	2,450	2,927	207	67	951	17,952
Maintenance Worker II	0.20	10,545	2,277	2,927	195	67	864	16,875
Subtotal:	0.40	21,894	4,727	5,855	402	134	1,815	34,827
Other payroll costs:								
PERS Health Administration		-	-	135	-	-	-	135
GRAND TOTAL:	0.40	21,894	4,727	5,989	402	134	1,815	34,962

City of Dixon Budget FY 2015-16
FUND 660 CFD 2013-1 (PARKLANE)

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
660-000-401900-0000	Assessments	-	-	-	199,064
660-000-461600-0000	Interest Earned	-	-	-	500
		-	-	-	199,564
660-000-520100-0000	Administration	-	-	-	6,500
660-000-523800-0000	County Charges	-	-	-	1,991
660-000-529600-0000	Legal Fees	-	-	-	2,500
660-000-550300-0000	Bond Interest	-	-	-	186,773
660-000-560750-0000	Project Admin - Direct	-	-	-	1,800
		-	-	-	199,564
FUND REVENUE		-	-	-	199,564
FUND EXPENDITURES		-	-	-	199,564

Beginning in FY 2015-16, the authorized special tax levy will commence for homes for which building permits have been issued by June 30th. Assessments estimated based on levy authorized by the City Council for Community Facilities District 2013-1 (Parklane) and includes CPI.

City of Dixon Budget FY 2015-16
FUND 710 - WEST A STREET ASSESSMENT DISTRICT FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
710-000-401900-0000	Assessments	675,882	-	-	-
710-000-461600-0000	Interest Earned	1,348	568	-	-
710-000-461800-0000	Miscellaneous Income	-	-	-	-
710-000-470100-0000	Unrealized Gain GASB 31	(1,903)	585	-	-
710-000-490100-0000	Transfer In - General Fund	-	-	3,964	-
710-000-497900-0000	Transfers In	-	-	22,075	-
		675,327	1,153	26,039	-
710-700-520200-0000	Admin Costs - Gen'l	9,968	1,906	-	-
710-700-522400-1501	Contract Svcs/LED conversion	1,033	22,075	-	-
710-700-527000-0000	Fiscal Agent Expense	-	689	-	-
710-700-535600-0000	Special Supplies	3,740	5,321	-	-
710-700-550300-0000	Bond Interest	52,707	8,239	-	-
710-700-550400-0000	Bond Redemption	370,000	815,000	-	-
710-700-590100-0000	To General Fund	89	77	-	-
		437,536	853,306	-	-
FUND REVENUE		675,327	1,153	26,039	-
FUND EXPENDITURES		437,536	853,306	-	-

City of Dixon Budget FY 2015-16
FUND 720 - NORTH FIRST STREET ASSESSMENT DISTRICT FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
720-000-401900-0000	Assessments	1,407,661	1,124,107	782,053	695,840
720-000-460300-0000	Bond Proceeds/Early Redemption	-	3,313,579	36,688	-
720-000-461600-0000	Interest Earned	62,750	4,595	2,198	2,100
720-000-461800-0000	Miscellaneous Income	1,898	78,328	702	-
720-000-470100-0000	Unrealized Gain GASB 31	(6,991)	(545)	-	-
		<u>1,465,317</u>	<u>4,520,064</u>	<u>821,641</u>	<u>697,940</u>
720-700-520200-0000	Admin Costs - General	9,996	2,124	-	-
720-700-522400-0000	Consultants	557	91	-	-
720-700-522400-1501	Contract Svcs/LED conversion	476	28,267	-	-
720-700-523800-0000	County Charges	26	19	-	-
720-700-529600-0000	Legal Fees	2,919	65,167	1,316	10,000
720-700-535600-0000	Special Supplies	-	8,850	-	-
720-700-550300-0000	Bond Interest	540,861	281,505	209,887	190,530
720-700-550400-0000	Bond Redemption	820,000	4,826,098	-	-
720-700-591281-0000	Tsfr to DPFA Reassess Rev Bond	-	680,962	567,406	478,615
720-710-590100-0000	To General Fund	98	84	265	2,042
		<u>1,374,933</u>	<u>5,893,166</u>	<u>778,874</u>	<u>681,187</u>
	FUND REVENUE	1,465,317	4,520,064	821,641	697,940
	FUND EXPENDITURES	1,374,933	5,893,166	778,874	681,187

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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. Development, impact fees have been insufficient to pay debt service in recent years with the economic slowdown requiring a transfer from the General Fund.

DPFA Reassessment Revenue Bond Fund 281

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

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

**CITY OF DIXON
BUDGET OVERVIEW**

**DEBT SERVICE FUNDS CITY &
DPFA (DIXON PUBLIC FINANCING AUTHORITY)**

	LEASE FINANCING 275	DPFA REASSMT REV BONDS 281	Total
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS			
BEGINNING FUND BALANCE			
July-2014	4,470	1,045,389	1,049,858
ESTIMATED			
REVENUE	-	-	-
TRANSFERS	263,705	567,406	831,111
REVENUE & TRANSFERS	263,705	567,406	831,111
EXPENDITURES	263,705	592,105	855,810
ESTIMATED ENDING FUND BALANCE	4,470	1,020,690	1,025,160
FY 2016 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS			
ESTIMATED BEGINNING FUND BALANCE	4,470	1,020,690	1,025,160
July-2015			
ADOPTED			
REVENUE			
REVENUES	-	190,530	190,530
TRANSFERS	263,393	478,615	742,008
REVENUE AND TRANSFERS	263,393	669,145	932,538
AVAILABLE RESOURCES	267,863	1,689,834	1,957,697
APPROPRIATIONS	263,393	649,926	913,319
ESTIMATED ENDING FUND BALANCE	4,470	1,039,908	1,044,378

City of Dixon Budget FY 2015-16
FUND 275 - LEASE FINANCING FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
275-000-491100-0000	Transfer from General Fund	-	222,073	123,807	25,280
275-000-491404-0000	Transfer from Comm Dev CIP	154,826	-	-	-
275-000-491410-0000	Transfer from Fire Capital	110,334	72,101	67,531	118,608
275-000-491420-0000	Transfer from Police Capital	48,000	31,351	29,361	51,576
275-000-491430-0000	Tsfr from City Facilities CIP	128,667	122,857	43,006	67,929
		<u>441,827</u>	<u>448,382</u>	<u>263,705</u>	<u>263,393</u>
275-200-550300-0000	Lease Interest	73,458	62,892	53,105	46,293
275-200-550400-0000	Lease Redemption	368,300	381,200	210,600	217,100
		<u>441,758</u>	<u>444,092</u>	<u>263,705</u>	<u>263,393</u>
	FUND REVENUE	441,827	448,382	263,705	263,393
	FUND EXPENDITURES	441,758	444,092	263,705	263,393

City of Dixon Budget FY 2015-16
FUND 281 - DPFA REASSESSMENT REVENUE BOND FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
281-000-401900-0000	Assessments	-	116,322	-	190,530
281-000-460300-0000	OFS - Bond Proceeds	-	3,798,902	-	-
281-000-461600-0000	Interest Earned	-	213	-	-
281-000-491720-0000	Transfer from N First St AD	-	679,762	567,406	478,615
		-	4,595,199	567,406	669,145
281-000-527000-0000	Fiscal Agent Expense	-	13,091	10,478	11,190
281-000-529600-0000	Legal Fees	-	45	-	-
281-000-550150-0000	Cost of Issuance	-	126,053	-	-
281-000-550300-0000	Bond Interest	-	119,660	80,164	131,442
281-000-550400-0000	Bond Redemption	-	-	479,388	507,294
281-000-591280-0000	Transfer to DPFA Assess Dist	-	3,290,962	-	-
281-000-591710-0000	Tsfr to West A AD	-	-	22,075	-
		-	3,549,811	592,105	649,926
FUND REVENUE		-	4,595,199	567,406	669,145
FUND EXPENDITURES		-	3,549,811	592,105	649,926

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Successor Agency

Successor Agency Funds

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

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

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

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

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

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

Fund 740 Redevelopment Obligation Retirement Fund

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

Fund 527 Low and Moderate Income Housing Asset Fund

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

Current Year – 2015 – Successor Agency Accomplishments

- Prepared the required Recognized Obligation Payment Schedule (ROPS) for approval by the Oversight Board and submission to state agencies as prescribed in statutes
- Acquired the former Pardi Market site and compensated 19 taxing entities with proceeds from the sale

Budget Year - 2016 - Work Plan/Goals

- Continue to provide staff support to the Oversight Board working toward the winding down of the former Dixon Redevelopment Agency
- Continue monitoring compensation agreements with the taxing entities related to the disposition of former Agency property.
- Continue to facilitate pre-development of the Pardi Market site with community residents, businesses, and developers to determine a community supported concept for this Downtown Mixed-Use Development.
- Once the preferred alternative for the Pardi Market site is determined, explore project funding with the State Department of Housing and Community Development, California Infrastructure and Economic Development Bank (IBank), and private developers.

Redevelopment Agency

(Dissolved February 1, 2012)

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

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

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

Fund 510 Redevelopment Fund

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

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

Fund 520 Low and Moderate Income Housing Fund

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

CITY OF DIXON
BUDGET OVERVIEW
SUCCESSOR AGENCY FUNDS

FUND	HOUSING SUCCESSOR AGENCY 527	RDA OBLIGATION RETIREMENT 740*	Total
FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS			
BEGINNING FUND BALANCE July-2014	25,298	690,397	715,695
ESTIMATED			
REVENUE	13,418	706,769	720,187
TRANSFERS	-	25,000	25,000
REVENUE & TRANSFERS	13,418	731,769	745,187
EXPENDITURES	-	720,929	720,929
ESTIMATED ENDING FUND BALANCE	38,716	701,237	739,953
FY 2016 SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS			
ESTIMATED BEGINNING FUND BALANCE July-2015	38,716	701,237	739,953
ADOPTED			
REVENUE			
REVENUES	792	565,035	565,827
TRANSFERS	-	25,000	25,000
REVENUE AND TRANSFERS	792	590,035	590,827
AVAILABLE RESOURCES	39,508	1,291,272	1,330,780
APPROPRIATIONS	35,000	590,035	625,035
ESTIMATED ENDING FUND BALANCE	4,508	701,237	705,745

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

City of Dixon Budget FY 2015-16
FUND 527 - HOUSING SUCCESSOR AGENCY

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
527-000-460700-0000	Loan Principal	3,000	14,919	744	756
527-000-460705-0000	Home Loan Principal Pymts	4,073	-	-	-
527-000-460800-0000	Interest Earned on Loans	500	312	12,574	36
527-000-461600-0000	Interest Earned	29	110	100	-
527-000-470100-0000	Unrealized Gain GASB 31	(15)	(48)	-	-
		7,586	15,293	13,418	792
527-000-529600-0000	Legal Fees	-	1,110	-	-
527-000-529800-0000	Loans	-	-	-	35,000
		-	1,110	-	35,000
FUND REVENUE		7,586	15,293	13,418	792
FUND EXPENDITURES		-	1,110	-	35,000

City of Dixon Budget FY 2015-16
FUND 740 - RDA RETIREMENT OBLIGATION FUND

Account	Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
740-000-401200-0000	Secured Property Taxes	561,338	464,348	562,562	560,835
740-000-460700-0000	Loan Principal	-	-	814	850
740-000-460700-0045	Bud's 2007 Principal	-	-	1,750	1,800
740-000-460700-0130	Principal Repay - MacLaughlin	-	-	-	-
740-000-460800-0000	Interest Earnings on Loans	7,482	698	474	450
740-000-460800-0045	Int Earnings on Bud's Loan	894	1,070	1,169	1,100
740-000-461600-0000	Interest Earned	1,035	2,661	-	-
740-000-462600-0000	Sale of Property	-	-	140,000	-
740-000-470100-0000	Unrealized Gain GASB 31	(7,437)	(1,978)	-	-
740-000-491305-0000	Transfer from Sewer O&M	25,000	25,000	25,000	25,000
		588,312	491,799	731,769	590,035
740-000-523200-0000	Contract Serv - Audit	6,500	3,000	3,000	3,000
740-000-523800-0000	County Charges	-	1,000	-	-
740-000-527000-0000	Fiscal Agent Expense	2,120	2,120	2,120	2,300
740-000-529600-0000	Legal Fees	1,419	1,860	1,000	10,000
740-000-531600-0000	Office Supplies	118	-	-	500
740-000-531800-0000	Pass-Through Agreements	2,617,764	-	140,000	-
740-000-550300-0000	Bond Interest	166,493	156,562	149,809	139,235
740-000-550400-0000	Bond Redemption	-	-	175,000	185,000
740-000-590100-0000	Transfer to the General Fund	246,000	250,000	250,000	250,000
		3,040,414	414,542	720,929	590,035
FUND REVENUE		588,312	491,799	731,769	590,035
FUND EXPENDITURES		3,040,414	414,542	720,929	590,035

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Appendix Section



Budget Resolution

•

Gann / Appropriation Limit

•

Cost Allocation & Transfers

•

Investment Policy/Debt Schedule

•

Benefit Summary/PERS

•

City Profile

•

Glossary/Acronyms List

CITY OF DIXON RESOLUTION NO. 15-074
SUCCESSOR AGENCY OF THE CITY OF DIXON RESOLUTION NO. SA 15-001
DPFA RESOLUTION NO. 15-001

RESOLUTION APPROVING AND ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR (FY) 2015-16 FOR THE CITY OF DIXON, THE SUCCESSOR AGENCY OF THE CITY OF DIXON AND THE DIXON PUBLIC FINANCING AUTHORITY (DPFA), IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH IN THIS RESOLUTION

WHEREAS, the City Manager has prepared, transmitted, and presented the Proposed FY 2015-16 aforementioned budgets to the City Council, Successor Agency Board, and Financing Authority Board for their consideration; and

WHEREAS, a City/Agency/Authority budget workshop took place on May 20, 2015. The City Council has completed an open public process to review the Proposed FY 2015-16 budgets for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on June 9, 2015, for the purpose of providing additional opportunity for Council and public discussion; and

WHEREAS, changes to the Proposed Budget have been identified and will be included in the Adopted Budget and are summarized on Exhibit A; and

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

WHEREAS, the Proposed Budget for FY 2015-16, as amended, proposes revenue and appropriations in the amounts as follows:

FUND	REVENUE	APPROPRIATIONS
General Fund	14,153,731	14,216,086 ¹
GF - Sub Funds	378,966	492,492
Enterprise	44,659,487	43,521,320
Grants	163,575	415,662
Special Revenue	427,893	519,932
Capital Improvement	851,088	606,416
Special Assmt/CFD	1,252,864	1,298,364
Debt Service	932,538	913,319
Successor Agency	590,827	625,035
Total All Funds	\$ 63,410,970	\$ 62,608,625

¹ includes one-time items of \$219,713

WHEREAS, in reviewing the 2014-15 budget and fund balances, staff has identified additional 2014-15 budget amendments (Exhibit B) and seeks Council authorization to make these changes; and

WHEREAS, due to the need for operational cashflow for the General Fund in the first half of the fiscal year, authorization is requested for an Inter-Fund loan not to exceed one million dollars (\$1,000,000) from the Transportation Capital Improvement Fund (CIP Fund 460) to the General Fund (100) to assist with paying salaries and benefits and accounts payable to be secured by property tax payments to be received in December and April and to be repaid no later than June 30, 2016.

NOW, THEREFORE BE IT RESOLVED, that the City Council/Agency/Authority does hereby approve the FY 2015-16 budgets as outlined in Exhibit A and incorporated herein and authorizes preparation of the final budget document, which shall be retained on file in the office of the City Clerk;

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

BE IT FURTHER RESOLVED, that the City Council's intent is to retain a designation for encumbrances for goods and services in an amount to be determined upon the final accounting as of June 30, 2015 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 2014-15 Annual Budget in an amount to be determined upon the final accounting of June 30, 2015, is hereby authorized. If the funding source becomes unavailable for a capital item, the authorization to purchase is automatically rescinded; and it is further noted that other funding sources budgets will reflect the commitments for funding as noted above; and

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

BE IT FURTHER RESOLVED, that the FY 2014-15 estimated expenditures reflected in the Proposed Budget for FY 2015-16 constitute the City Manager's report to Council regarding the end of year budget review; and

BE IT FURTHER RESOLVED, that the additional FY 2014-15 budget amendments identified in Exhibit B are hereby approved by the City Council; and

BE IT FURTHER RESOLVED, the Dixon City Council authorizes an inter-fund loan not-to-exceed \$1,000,000 from the Transportation CIP Fund to the General Fund for operational needs due to cashflow timing and receipts of property taxes with interest based on the rate of the Local Agency Investment Fund (LAIF) plus 0.50%; and

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

PASSED AND ADOPTED THIS 9th DAY OF JUNE 2015 BY THE FOLLOWING VOTES:

AYES: Bird, Castanon, Pederson, Batchelor

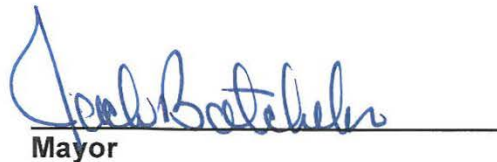
NOES: Hickman

ABSENT: None

ABSTAIN: None

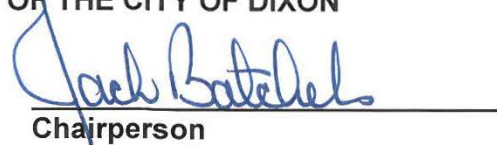
ATTEST: CITY OF DIXON


City Clerk

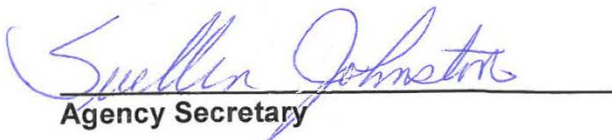

Mayor

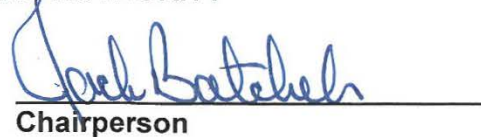
ATTEST: SUCCESSOR AGENCY OF THE CITY OF DIXON


Secretary


Chairperson

ATTEST: DIXON PUBLIC FINANCING AUTHORITY


Agency Secretary


Chairperson

CC Resolution No. 15-074 / SA Resolution No. 15-001 / DPFA Resolution No. 15-001 - June 9, 2015

Exhibit A

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

	GENERAL FUND AND SUB FUNDS						GENERAL FUND AND SUB FUNDS					
	General Fund	Contingency	Council Discretionary	Recreation	Community Support	Planning	Equip. Repl. Reserve	Bldg. Reserve	Infrastructure Reserve	PERS Stabilization	Total	
GRAND TOTAL ALL FUNDS	100	101	102	103	105	190	820	830	831	840	Total	
FY2015 PROJECTED RESOURCES AND APPROPRIATIONS												
Beginning Fund Balance - July 2014	2,411,114	1,979,582	183,283	1,559	-	1,434	518,461	158,846	150,880	64,639	5,469,799	
Estimated Revenue & Transfers	13,923,195	154,944	384,324	56,679	-	-	7,262	50,300	50,300	22	14,627,025	
Total Projected Available Resources	16,334,309	2,134,526	567,607	58,238	11,000	1,434	525,723	209,146	201,180	64,661	20,107,825	
Estimated Expenditures	13,762,798	607,177	379,516	56,679	-	-	12,500	124,000	6,516	-	14,949,186	
Ending Fund Balance - June 30, 2015	2,571,511	1,527,349	188,091	1,558	11,000	1,434	513,223	85,146	194,664	64,661	5,158,638	
	30.49%											
Fund Balance Variance: June 30, 2014 to June 30, 2015											-5.69%	

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

FY2016 PROPOSED RESOURCES AND APPROPRIATIONS

Beginning Fund Balance - July 2015	2,571,511	1,527,349	188,091	1,558	11,000	1,434	513,223	85,146	194,664	64,661	5,158,638
Estimated Revenue & Transfers	14,153,731	83,142	179,320	66,204	12,000	-	-	-	50,300	-	14,544,698
Total Projected Available Resources	16,725,242	1,610,491	367,411	67,762	23,000	1,434	513,223	85,146	244,964	64,661	19,703,335
Budgeted Appropriations	14,223,110	154,860	178,033	66,204	-	-	40,500	-	52,895	-	14,715,602
Ending Fund Balance - June 30, 2016	2,502,132	1,455,631	189,378	1,558	23,000	1,434	472,723	85,146	192,070	64,661	4,987,733
	28.56%										
Fund Balance Variance: June 30, 2015 to June 30, 2016											-3.31%

Fund Balance Variance: June 30, 2015 to June 30, 2016

Proposed 15-16 budget

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

	ENTERPRISE FUNDS*										Total				
	SEWER O&M	SRF RESERVE	SEWER EQUIP.	SEWER DEBT SERVICE	SRF DEBT SERVICE	SEWER CAPITAL	SEWER REHAB	SEWER MIXED	WATER O&M	WATER OP RESV		WATER CAPITAL RESERVE	WATER CIP	WATER CAPITAL REHAB	TRANSIT
FY2015 PROJECTED RESOURCES AND APPROPRIATIONS															
Beginning Fund Balance - July 2014	1,004,842	-	183,681	11,065	-	1,650,314	1,034,614	559,635	86,370	-	-	-	-	219,694	4,750,216
Estimated Revenue & Transfers	2,740,330	505,963	53,301	1,489,630	1,847,094	1,015,952	200,800	1,553,843	2,608,678	261,861	167,808	45,037	813,830	642,033	13,946,160
Total Projected Available Resources	3,745,172	505,963	236,982	1,500,695	1,847,094	2,666,266	1,235,414	2,113,478	2,695,048	261,861	167,808	45,037	813,830	861,727	18,696,376
Estimated Expenditures	2,854,922	-	45,200	1,504,231	1,847,094	62,151	379,554	1,620,585	2,016,103	-	-	4,548	647,345	619,417	11,601,149
Ending Fund Balance - June 30, 2015	890,250	505,963	191,782	(3,536)	-	2,604,115	855,860	492,893	678,946	261,861	167,808	40,489	166,485	242,310	7,095,226

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

Percent Increase/Decrease(-) 49.37%

FY2016 PROPOSED RESOURCES AND APPROPRIATIONS

Beginning Fund Balance - July 2015	890,250	505,963	191,782	(3,536)	-	2,604,115	855,860	492,893	678,946	261,861	167,808	40,489	166,485	242,310	7,095,226
Estimated Revenue & Transfers	3,441,969	867,330	50,000	176,665	18,488,308	362,520	205,059	18,606,308	1,480,205	48,584	-	-	263,429	669,091	44,659,487
Total Projected Available Resources	4,332,219	1,373,293	241,782	173,149	18,488,308	2,966,635	1,060,919	19,099,201	2,159,151	310,445	167,808	40,489	429,914	911,401	51,754,714
Budgeted Appropriations	3,456,362	-	17,000	173,149	18,488,308	55,918	205,059	18,606,484	1,553,295	-	-	25,000	263,429	675,296	43,521,320
Ending Fund Balance - June 30, 2016	873,836	1,373,293	224,782	-	-	2,910,717	855,860	492,717	605,656	310,445	167,808	15,489	166,485	236,106	8,233,394

Fund Balance Variance: June 30, 2015 to June 30, 2016

Percent Increase/Decrease(-) 16.04%

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

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

	GRANTS				SPECIAL REVENUE FUNDS				
	HOME FTHB Loan Program	Used Oil Grant	Police Grants	CDBG CDBG	CDBG PTA GRANT	Gas Tax	Traffic Safety	Asset Forfeiture	Total
FY2015 PROJECTED RESOURCES AND APPROPRIATIONS									
Beginning Fund Balance - July 2014	33,263	3,395	212,700	310,154	(224)	506,715	84,400	5,358	596,473
Estimated Revenue & Transfers	5,600,000	5,325	100,517	75,000	1,100,000	546,550	20,000	-	566,550
Total Projected Available Resources	5,633,263	8,720	313,217	385,154	1,099,776	1,053,265	104,400	5,358	1,163,023
Estimated Expenditures	5,633,263	5,150	178,333	81,341	1,099,776	597,881	27,867	-	625,748
Ending Fund Balance - June 30, 2015	-	3,570	134,884	303,813	-	455,384	76,533	5,358	537,275
Fund Balance Variance: June 30, 2014 to June 30, 2015									-9.92%
									-20.92%
FY2016 PROPOSED RESOURCES AND APPROPRIATIONS									
Beginning Fund Balance - July 2015	-	3,570	134,884	303,813	-	442,267	76,533	5,358	537,275
Estimated Revenue & Transfers	-	5,325	100,000	58,250	-	407,893	20,000	-	427,893
Total Projected Available Resources	-	8,895	234,884	362,063	-	863,277	96,533	5,358	965,168
Budgeted Appropriations	-	5,400	135,955	274,307	-	492,371	27,561	-	519,932
Ending Fund Balance - June 30, 2016	-	3,495	98,929	87,756	-	370,907	68,972	5,358	445,236
Fund Balance Variance: June 30, 2015 to June 30, 2016									-17.13%
									-57.00%

Exhibit A

**CITY OF DIXON
BUDGET OVERVIEW
FY2015 and FY2016**

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS											CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS			
CIP	Comm. Dev	Fire	Police	City Facilities	Public Works	Storm Drainage	Core Area Drainage	Trans- portation	Transit	Recreation	Recreation	Ag. Land Mitigation	Total	
400	404	410	420	430	440	450	451	460	470	480	481	490		
514,159	172	-	-	-	396,954	(1,077,987)	(156,599)	3,199,224	(28,127)	814,346	643,387	64,242	4,369,770	
1,200	-	143,283	62,289	91,490	105,450	28,500	217,124	995,043	129,462	748,529	149,000	-	2,671,350	
515,359	172	143,283	62,289	91,490	502,404	(1,049,487)	60,525	4,194,267	101,335	1,562,875	792,387	64,242	7,041,120	
350,261	-	67,531	29,361	44,554	95,971	152,524	60,525	1,643,535	101,335	75,019	64,500	-	2,685,116	
165,098	172	75,732	32,928	46,936	406,433	(1,202,011)	-	2,550,732	-	1,487,856	727,887	64,242	4,356,004	
Fund Balance Variance:											Percent Increase/Decrease(-)	-0.32%		
June 30, 2014 to June 30, 2015														
FY2016 PROPOSED RESOURCES AND APPROPRIATIONS														
165,098	172	75,732	32,928	46,936	406,433	(1,202,011)	-	2,550,732	-	1,487,856	727,887	64,242	4,356,004	
1,200	-	42,876	18,648	27,288	7,200	4,248	-	238,512	73,070	248,046	190,000	-	851,088	
166,298	172	118,608	51,576	74,224	413,633	(1,197,763)	-	2,789,244	73,070	1,735,902	917,887	64,242	5,207,093	
35,000	-	118,608	51,576	69,347	12,858	150,170	-	30,787	73,070	-	65,000	-	606,416	
131,298	172	-	-	4,877	400,775	(1,347,933)	-	2,758,457	-	1,735,902	852,887	64,242	4,600,677	
Fund Balance Variance:											Percent Increase/Decrease(-)	5.62%		
June 30, 2015 to June 30, 2016														

Proposed 15-16 budget

CC Resolution No. 15-074 / SA Resolution No. 15-001 / DPFA Resolution No. 15-001 – June 9, 2015

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

SUMMARY OF FY 2015 PROJECTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2014	\$ 4,390,696
ESTIMATED FY2014-15	<u>Projected Year-End</u>
ESTIMATED REVENUE	12,969,839
TRANSFERS IN	<u>1,108,300</u>
ESTIMATED REVENUE AND TRANSFERS	<u>14,078,139</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	18,468,835
TOTAL APPROPRIATIONS	13,442,827
TRANSFERS OUT (Fund 100)	319,971
TRANSFERS OUT ,(Fund 101) inc General Plan & Water	<u>607,177</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>14,369,975</u>
ESTIMATED FUND BALANCE JUNE 2015	4,098,860
Budget Reserve (%)	30.49%

SUMMARY OF FY 2016 PROPOSED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2015 (estimated)	\$ 4,098,860
REQUESTED FY 2015-16 BUDGET	<u>Amount</u>
ESTIMATED REVENUE	13,126,083
TRANSFERS IN	<u>1,110,791</u>
BUDGETED REVENUE AND TRANSFERS	<u>14,236,874</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	\$ 18,335,734
TOTAL APPROPRIATIONS	13,851,019
TRANSFERS OUT	<u>145,354</u>
Sub-Total Appropriations/Transfers (Recurring)	13,996,373
<i>One-time Items, inc capital</i>	<u>374,573</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>14,370,946</u>
ESTIMATED FUND BALANCE JUNE 2016	\$ 3,964,787
Budget Reserve (%)	28.62%

CITY OF DIXON

GENERAL FUND 100

BUDGET SUMMARY BY DEPARTMENT

DEPARTMENT	FY 2015			FY 2016		
	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	PROJECTIONS	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	BUDGET
000 Non Departmental ¹	-	630,862	630,862	-	305,685	305,685
111 City Council	52,750	65,256	118,007	89,291	69,130	158,421
112 City Manager	317,850	25,610	343,460	345,561	26,540	372,101
113 City Clerk	123,639	56,489	180,128	131,124	34,300	165,424
114 Administrative Services	877,502	229,903	1,107,405	943,273	262,315	1,205,588
115 Human Resources	176,724	62,976	239,700	187,278	58,140	245,418
118 City Attorney	-	140,200	140,200	-	144,000	144,000
119 Insurance	-	218,488	218,488	-	209,620	209,620
132 Community Development	201,219	142,184	343,403	388,545	53,736	442,281
143 Engineering	681,575	44,545	726,120	640,754	45,640	686,394
152 PW Parks Maintenance	742,078	448,304	1,190,382	731,181	363,590	1,094,771
153 PW Street Maintenance	325,166	204,946	530,112	267,521	205,963	473,483
154 PW Storm Maintenance	-	-	-	118,615	71,725	190,340
161 Police	3,191,983	584,921	3,776,904	3,708,006	740,020	4,448,026
166 Fire	3,379,623	521,279	3,900,902	3,152,989	562,455	3,715,444
171 Recreation	208,568	17,731	226,299	224,168	16,385	240,553
172 S/MUC	74,578	15,850	90,428	80,712	44,850	125,562
TOTALS	10,353,253	3,409,545	13,762,798	11,009,016	3,214,093	14,223,110

77.40%

Note: ¹Dept 000 includes transfers

2015-16 City of Dixon Budget Resolution

Exhibit B - 2014-15 Budget Amendments

From		To		Amount	
100-000-461700	<i>General Fund</i>	105-000-461700	<i>Community Support</i>	¹	6,000
100-000-591105	<i>General Fund</i>	105-000-590100	<i>Community Support</i>		5,000
100-000-591710	<i>General Fund</i>	710-000-590100	<i>West A Assessment District</i>	²	3,964
400-100-596451	<i>Cap Projects</i>	451-000-492400	<i>Core Area Drainage</i>	²	34,364
400-100-592400	<i>Cap Projects</i>	470-000-491750	Transit CIP	²	<u>37,772</u>
					87,100

¹ *Per Council authorization, new fund for 10% of electronic sign revenue.*

² *All transfers are requested to cover overdrawn cash balances for 2014-15.*

RESOLUTION NO.: 15-074

DATE: JUN 09 2015

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 capita 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, 2016		
A.	LAST YEAR'S LIMIT	\$ 26,927,814
B.	ADJUSTMENT FACTORS	
	Population	1.0068
	Personal Income	<u>1.0382</u>
	Total Adjustment Factors	<u>1.045260</u>
C.	ANNUAL DOLLAR ADJUSTMENT	<u>1,218,746</u>
D.	OTHER ADJUSTMENTS	
	Lost Responsibility	-
	Transfer to Private	-
	Transfer to Fees	-
	Assumed Responsibility	-
	Total Adjustments	-
E.	TOTAL ADJUSTMENTS	<u>1,218,746</u>
F.	LIMIT FOR FY 2015-16	<u><u>\$ 28,146,560</u></u>

The City of Dixon adopted this limit on June 9, 2015, per Resolution No. 15-071

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.

**CITY OF DIXON BUDGET FY 2015-16
Transfer Summary**

TRANSFERS IN		TRANSFERS OUT			
Account	Description	Account	Description	Amount	Purpose
100-000-490300-0000	Transfer from Recreation	103-179-590100-0000	Transfer to General Fund	16,211	Cost Allocation
100-000-491100-0000	Transfer from Sewer O & M	305-300-590100-0000	To General Fund	312,923	Cost Allocation
100-000-491310-0000	Transfer from Sewer Impvmt (310)	310-100-590100-0000	To General Fund	1,418	Cost Allocation
100-000-491315-0000	Transfer from Sewer Rehab (315)	315-100-590100-0000	Transfer to General Fund (100)	6,059	Cost Allocation
100-000-491316-0000	Transfer from Sewer Mixed (316)	316-100-590100-0000	Transfer to General Fund	176	Cost Allocation
100-000-491331-0000	Transfer from Water O&M (331)	331-000-590100-0000	Transfer to the General Fund	127,605	Cost Allocation
100-000-491335-0000	Transfer from Water Rehab	335-100-591100-0000	Transfer to General Fund	1,429	Cost Allocation
100-000-491700-0000	Transfer from Transit O & M	350-300-590100-0000	To General Fund	69,905	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	430-100-590100-0000	Trans to Genl Fund	1,418	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	440-100-590100-0000	To General Fund	12,858	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	450-100-590100-0000	Transfer to General Fund	1,684	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	460-100-590100-0000	Transfer to General Fund	6,287	Cost Allocation
100-000-491831-0000	Transfer from Infrastructure Reserve	831-000-590100-0000	Transfer to General Fund	52,895	Capital Outlay
100-000-492600-0000	Transfer from Successor Agency	740-000-590100-0000	Transfer to the General Fund	250,000	Administration Charges
100-000-492800-0000	Transfer from Gas Tax	530-500-590100-0000	To General Fund	205,250	Street Maintenance
100-000-492900-0000	Transfer from Traffic Safety	540-500-590100-0000	To General Fund	561	Cost Allocation
100-000-496200-0000	Transfer from NFSAD	720-710-590100-0000	To General Fund	2,042	Cost Allocation
100-000-497300-0000	Transfer from Equip Replace	820-820-590100-0000	Transfer to General Fund	40,500	Capital Outlay
100-000-497600-0000	Transfer from CFD	651-610-590100-0000	Transfer to General Fund	1,447	Cost Allocation
100-000-497600-0000	Transfer from CFD	655-601-590100-0000	Transfer to General Fund	123	Cost Allocation
102-000-490101-0000	From Contingency (101)	101-000-597102-0000	To Council Discretionary (102)	154,860	General Plan Update
103-000-490100-0000	Transfer from the General Fund	100-000-590103-0000	Transfer to Recreation	14,054	Fund Balance/ General Fund Support
275-000-491100-0000	Transfer from General Fund	100-000-597275-0000	Transfer to Lease Financing	25,280	Debt Service
275-000-491410-0000	Transfer from Fire Capital	410-101-591275-0000	Transfer to Lease Financing	118,608	Debt Service
275-000-491420-0000	Transfer from Police Capital	420-100-591275-0000	Transfer to Lease Financing	51,576	Debt Service
275-000-491430-0000	Transfer from City Facilities CIP	430-100-590275-0000	To Lease Financing Fund 275	67,929	Debt Service
281-000-491720-0000	Transfer from N First St AD	720-700-591281-0000	Transfer to DPFA Reassess Rev Bond	478,615	Debt Service
305-000-491307-0000	Transfer from Equip Replacement	307-000-591305-0000	Transfer to Sewer O&M	17,000	Capital Outlay Reserve Set- Aside
306-000-491305-0000	Transfer from Sewer O&M	305-300-591306-0000	To SRF Reserve Fund (306)	867,330	Equipment Replacement Set-Aside
307-000-491305-0000	Transfer from Sewer O&M	305-300-597307-0000	Transfer to Sewer Equip Replace	50,000	Set-Aside
308-000-491100-0000	Transfer from Sewer O & M	305-300-590900-0000	To DPFA Sewer (308)	176,685	Debt Service
315-000-491100-0000	Transfer from Sewer O & M	305-300-591300-0000	To Sewer Rehab Projs	6,059	315-000
315-000-491100-0000	Transfer from Sewer O & M	305-300-591300-0000	To Sewer Rehab Projs	199,000	315-119
316-000-491100-0000	Transfer from Sewer O&M (305)	305-300-591316-0000	Transfer to Sewer Mixed (316)	63,500	316-126
316-000-491200-0000	Transfer from Sewer CIP (310)	310-100-591316-0000	Transfer to Sewer Mixed (316)	36,500	316-126
316-000-491200-0000	Transfer from Sewer CIP (310)	310-100-591316-0000	Transfer to Sewer Mixed (316)	18,000	316-115
316-000-491309-0000	Transfer From SRF Debt (309)	309-000-591316-0000	Transfer to Sewer Mixed (316)	18,488,308	Waste Water Treatment Facility Reserve Set- Aside
332-000-491331-0000	Transfer from Water O&M	331-000-591321-0000	Transfer to Water Op Reserve	48,584	335-100
335-000-491331-0000	Transfer from Water O&M	331-000-591335-0000	Transfer to Water Cap Proj - Rehab	1,429	335-108
335-000-491331-0000	Transfer from Water O&M	331-000-591335-0000	Transfer to Water Cap Proj - Rehab	32,000	335-110
335-000-491331-0000	Transfer from Water O&M	331-000-591335-0000	Transfer to Water Cap Proj - Rehab	53,000	335-112
335-000-491331-0000	Transfer from Water O&M	331-000-591335-0000	Transfer to Water Cap Proj - Rehab	12,000	335-113
335-000-491331-0000	Transfer from Water O&M	331-000-591335-0000	Transfer to Water Cap Proj - Rehab	110,000	335-115
335-000-491331-0000	Transfer from Water O&M	331-000-591335-0000	Transfer to Water Cap Proj - Rehab	55,000	Interfund Loan Repayment
470-000-491530-0000	Transfer from Gas Tax	530-500-590470-0000	Transfer to Transit CIP (470)	73,070	Fund Balance/ General Fund Support
600-000-490100-0000	Transfer from General Fund	100-000-590300-0000	Transfer to L&L	53,863	Reimbursement for Capital Project
740-000-491305-0000	Transfer from Sewer O&M	305-300-592600-0000	Transfer to Successor Agency	25,000	Reserve Set- Aside
831-000-490100-0000	Transfer from General Fund	100-000-590831-0000	Transfer to Infrastructure Reserve	50,000	

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CITY OF DIXON RESOLUTION NO. 15-078

RESOLUTION OF THE DIXON CITY COUNCIL APPROVING THE CITY'S
INVESTMENT POLICY FOR FY 2015-16

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 10, 2014; and

WHEREAS, the City's Investment Committee reviewed the policy and discussed the need to update the policy at its April 28, 2015 meeting; and

WHEREAS, the City's investment advisor, PFM Asset Management LLC, 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 2015-16 attached hereto as Exhibit A is hereby approved.

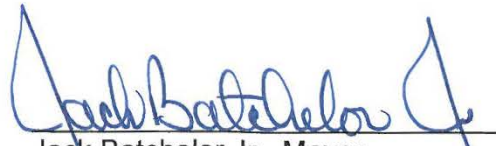
PASSED AND ADOPTED THIS 23RD DAY OF JUNE 2015 BY THE FOLLOWING VOTE:

AYES: Bird, Castanon, Hickman, Pederson, Batchelor

NOES: None

ABSENT: None

ABSTAIN: None


Jack Batchelor Jr., Mayor

ATTEST:

for Dianna Camara, Deputy Clerk
Suellen Johnston, City Clerk



CITY OF DIXON STATEMENT OF INVESTMENT POLICY Fiscal Year 2015-16

Introduction

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

I. Investments Goals

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

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

II. Standard of Prudence

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

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

III. Scope

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

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

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

IV. Delegation of Authority

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

V. Investment Management

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

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

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

Evaluation of Investment Performance

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

Authorized Financial Dealers and Institutions

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

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

VI. Restrictions on Allowable Investments

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

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

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

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

VII. General Portfolio Allowable Investments with Quality and Limit Guidelines

The California Government Code sections 53600 *et seq.* govern the allowable investments a local government agency can enter into. The Government Code requirements are a starting point for establishing the City quality standards, percentage limits and maturity levels. Presently, this policy exceeds the standards set forth by the State. In the event the Government Code becomes more restrictive than this policy, the Government Code restrictions shall prevail. Where this Policy specifies a percentage limitation for a particular security type or issuer, that percentage is applicable at the time the security is purchased. Credit criteria listed in this section refers to the credit rating at the time the security is purchased.

1. US Treasury bills, notes and bonds.
Quality: Not Applicable
Maximum Percentage of Portfolio: None
Maturity limit: 5 years
2. Government Agency Securities, including federal agency obligations and federally sponsored enterprises
Quality: Not Applicable
Maximum Percentage of Portfolio: None
Maturity limit: 5 years
3. California State Local Agency Investment Fund (LAIF)
Quality: Not Applicable
Maximum Percentage of Portfolio: \$50 million
Maturity limit: No
4. Bonds, notes or other indebtedness of the State of California or local agencies in California
Quality: A-1 (or equivalent) for issues one year or less, 'A' rated or better for issues longer than one year
Maximum Percentage of Portfolio: 30% Issuer limit: 5%
Maturity limit: 5 years or less
5. Bonds, notes or other indebtedness of the other 49 States
Quality: A-1 (or equivalent) for issues one year or less, 'A' rated or better for issues longer than one year
Maximum Percentage of Portfolio: 30% Issuer limit: 5%
Maturity limit: 5 years or less
6. CAMP (California Asset Management Program) Investment Pool
Quality: Not Applicable
Maximum Amount: \$5,000,000 (unless Investment Committee approves increase)
Maturity limit: None
7. Bankers Acceptances
Quality: 'A-1' or equivalent
Maximum Percentage of Portfolio: 40% Issuer limit: 5%
Maturity limit: 180 days
8. Commercial Paper
Quality: 'A-1' or equivalent
Maximum Percentage of Portfolio: 25% Issuer limit: 5%
Maturity limit: 180 days
9. Certificates of Deposit (Time Deposits) Non-Negotiable Certificates of Deposits)
Quality: Top 25% of peer group as independently rated
Maximum Percentage of Portfolio: 30%
Issue Limit: \$500,000

Collateral: federally insured or 102% US Treasuries
Maturity limit: 5 years

10. Negotiable Certificates of Deposit (CDs)
Quality: A-1 (or equivalent) for issues one year or less, 'A' rated or better for issues longer than one year
Maximum Percentage of Portfolio: 30% Issuer limit: 5%
Maturity limit: 5 years
11. Medium-Term Notes (Corporate Obligations)
Quality: 'A' rated or better
Maximum Percentage of Portfolio: 30% Issuer limit: 5%
Maturity limit: 5 years
12. Supranationals (IBRD, IFC, and IADB)
Quality: 'AA' rated or better
Maximum Percentage of Portfolio: 30%
Maturity Limit: 5 years
13. 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

selected on the basis of their ability to provide services for the City's account and the competitive pricing of their safekeeping related services.

X. Reporting

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

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

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

XI. Internal Controls

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

XII. Conflicts of Interest

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

XIII. Glossary of Terms

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

APPENDIX - GLOSSARY OF TERMS

Accrued Interest - Interest earned but not yet received.

Active Deposits - Funds which are immediately required for disbursement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IADB – Inter-American Development Bank

IBRD – International Bank for Reconstruction and Development

IFC – International Finance Corporation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Risk - Degree of uncertainty of return on an asset.

Safekeeping - See Custody.

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

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

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

Supranational - Supranational entities are formed by two or more central governments with the purpose of promoting economic development for the member countries. Supranational institutions finance their activities by issuing debt, such as supranational bonds.

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

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

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

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

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

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

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

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

CITY OF DIXON
Outstanding Debt Descriptions

Dixon Public Financing Authority Lease Agreement (Fund 275)

Issued:	\$2,786,300 in December 2011	Outstanding 6/30/15:	\$ 1,496,000
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.	2016 Principal Due:	\$ 217,100
Debt Payments:	Semi-annually in April and October for principal and interest	Maturity Date:	October 2021

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

Issued:	\$3,798,902.45 in August 2013	Outstanding 6/30/15:	\$ 3,319,514
Purpose:	To refund and defease the 1998 Senior Lien Reassessment Revenue Bonds, Series A and the 1998 Junior Lien Reassessment Revenue Bonds, Series B. The Senior and Junior Lien Bonds were used to purchase Limited Obligation Refunding Improvement Bonds, North First Street Assessment District and Limited Obligation Refunding Improvement Bonds, West A Street Assessment District. Original bonds were issued to finance improvements in districts.	2016 Principal Due:	\$ 507,294
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 6/30/15:	\$ 858,200
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.	2016 Principal Due:	\$ 144,700
Debt Payments:	Semi-annually in March and September for principal and interest	Maturity Date:	March 2021

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

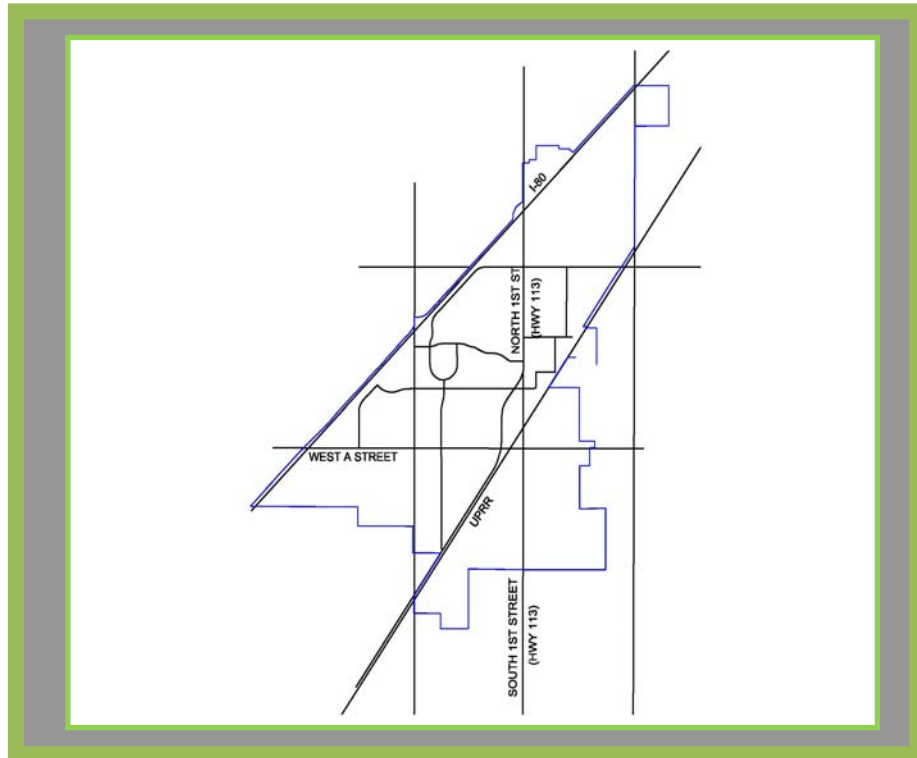
Issued:	\$4,575,000 in December 1995	Outstanding 6/30/15:	\$ 2,415,000
Purpose:	To refund the 1994 Tax Allocation Bonds issued to finance redevelopment activities of the Agency for the Central Dixon Redevelopment Project.	2016 Principal Due:	\$ 185,000
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in September	Maturity Date:	September 2024

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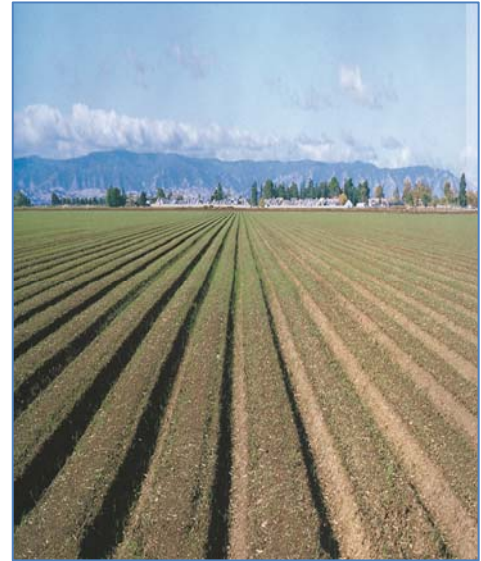




About Dixon



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



A little bit of Dixon’s history – a timeline

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

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

Today's Community

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

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



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

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

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

Government

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

The City Council appoints both the City Manager and the City Attorney, who both serve at the pleasure of the Council. The City Manager has the authority to appoint all other Department Heads subject to the ratification of the City Council. The City Manager oversees a full service City with a workforce of approximately 107 FTEs and a current General Fund Budget of approximately \$14.2 million.

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

POPULATION (2010) **18,351**

MEDIAN HOUSEHOLD INCOME (2010)

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

TRAFFIC (2010)

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



Education

Dixon offers the following levels of education:

High schools

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

Middle schools

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

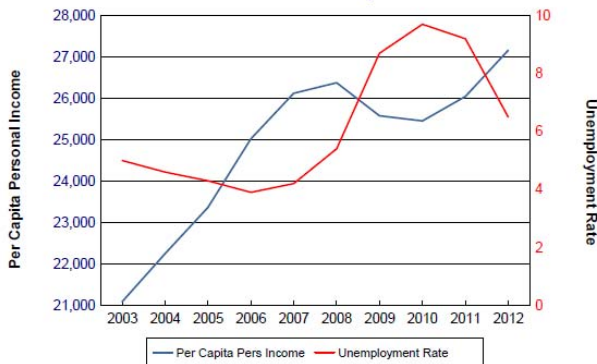
Elementary schools

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

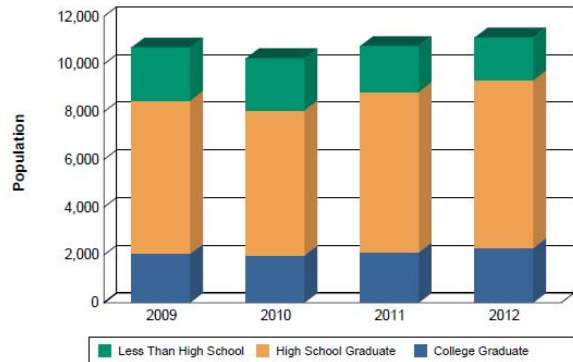
THE CITY OF DIXON DEMOGRAPHIC AND ECONOMIC STATISTICS

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

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:

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

COMPARISON TO OTHER NEARBY CITIES

	<i>Dixon</i>	<i>Suisun City</i>	<i>Benicia</i>	<i>Rio Vista</i>	<i>Vacaville</i>	<i>Fairfield</i>	<i>Vallejo</i>	<i>Davis</i>
City Population¹ (as of 2015)	19,158	28,888	27,689	8,193	88,684	107,540	119,683	66,757
Property Taxes (Budget 2014-15)	\$ 3,032,036	\$ 1,316,800	\$ 14,215,570	\$ 1,148,000	\$ 10,432,274	\$ 17,783,000	\$ 13,754,707	\$ 20,223,421
Sales Taxes (Budget 2014-15)	\$ 4,406,468	\$ 2,301,800	\$ 6,495,000	\$ 1,556,400	\$ 21,609,881	\$ 19,885,000	\$ 13,064,000	\$ 13,088,184
Budgeted Sales Tax per Capita (Based on Budget 2014-15)	\$ 230	\$ 80	\$ 235	\$ 190	\$ 244	\$ 185	\$ 109	\$ 196
General Fund Appropriations (Budget 2014-15)	\$ 13,555,732	\$ 10,221,600	\$ 31,387,980	\$ 5,224,700	\$ 70,695,146	\$ 77,278,000	\$ 92,495,971	\$ 48,137,877

¹State of California Dept. of Finance - http://www.dof.ca.gov/budgeting/documents/Price-Population_2015.pdf

BENEFIT SUMMARY*

FOR: Local One, DPOA, DPFA, DPSMMA, and DMMA

If you have any questions on this benefit sheet or any other benefit questions, please call the Human Resources Department at (707) 678-7000.

BARGAINING UNIT	Local One	DPOA	DPFA	DPSMMA	DMMA										
CONTRACT TERM	7/1/14–6/30/16	7/13/14 – 6/30/18	7/1/13–6/30/15	7/1/14-6/30/16	7/1/14-6/30/16										
SALARY INCREASES (Effective 1 st full pay period in the month)	07/14 3% 07/15 3%	<u>Sworn Members:</u> 07/14 4.5% 07/15 3%** 07/16 3%** 07/17 3%** **Plus DFPA increase yet TBD <u>Non-Sworn Members:</u> 07/14 3% 07/15 1% 07/16 1% 07/17 1%	07/13 1.5% 07/14 1.5%	7/14 2% 7/15 2%	7/14 2% 7/15 2%										
CALPERS RETIREMENT	<p>Miscellaneous(Local One, DMMA, DPOA Non-Sworn): Tier One - 2.5% @ 55—"Classic" members hired before December 16, 2012. Tier Two - 2% @ 60—"Classic" members hired on/after December 16, 2012. Tier Three - 2% @ 62—"New" members hired on/after January 1, 2013.</p> <p>Safety-Sworn (DPOA, DPSMMA-Police Lt. & Police Capt.): Tier One - 3% @ 50—"Classic" members hired before November 20, 2011. Tier Two - 3% @ 55—"Classic" members hired on/after November 20, 2011. Tier Three - 2.7% @ 57—"New" members hired on/after January 1, 2013.</p> <p>Safety –Sworn (DPFA, DPSMMA-Fire Div Chiefs): Tier One - 3% @ 50—"Classic" members hired before August 12, 2012. Tier Two - 3% @ 55—"Classic" members hired on/after August 12, 2012. Tier Three - 2.7% @ 57—"New" members hired on/after January 1, 2013.</p> <p>See the specific Memorandum of Understanding (MOU) for tier eligibility and contribution amounts.</p>														
SOCIAL SECURITY	<p>The City does not participate in social security. Required Medicare portion (1.45% cost to employee; 1.45% cost to employer).</p> <p>Non-regular employees, who do not participate in PERS, will be enrolled in the PARS ARS 457 Plan (Employee contributes 6.2% of wages and Employer contributes 1.3% of wage).</p>														
MONTHLY BENEFIT ALLOWANCE and SECTION 125 CAFETERIA PLAN	<p>Employees receive a Monthly Benefit Allowance (MBA) from the City as outlined in the specific MOU, in addition to base salary, for the purchase of employee benefits.</p> <p>The MBA will be added to employee's earnings as taxable income and may be used to purchase employee benefits offered by the City. The MBA will not be added to base salary for purposes of calculating PERS contributions or other salary-based incentives. Employees may choose to pay for benefits with pre-tax dollars via election through the Flexible Benefits, IRS Section 125 Plan.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Local One:</th> <th>DPOA:</th> <th>DPFA:</th> <th>DPSMMA:</th> <th>DMMA:</th> </tr> </thead> <tbody> <tr> <td>\$1,216/mo</td> <td>Eff 7/1/14: EE Only: \$920/mo EE+1: \$1,130/mo EE+2: \$1,305/mo</td> <td>Eff 7/1/14: EE Only: \$920/mo EE+1: \$1,130/mo EE+2 \$1,305/mo</td> <td>Eff 7/1/14: EE Only: \$920/mo EE+1: \$1,130/mo EE+2: \$1,305/mo</td> <td>Eff 7/1/14: EE Only: \$1,216/mo EE+1: \$1,216/mo EE+2: \$1,305/mo</td> </tr> </tbody> </table> <p>Permanent part-time employees working 20 hrs/wk or more receive a prorated portion of the employee only rate based on hrs worked up to 40 hrs.</p> <p>If no medical plan is chosen the member receives 50% of the MBA as described in the MOU.</p>					Local One:	DPOA:	DPFA:	DPSMMA:	DMMA:	\$1,216/mo	Eff 7/1/14: EE Only: \$920/mo EE+1: \$1,130/mo EE+2: \$1,305/mo	Eff 7/1/14: EE Only: \$920/mo EE+1: \$1,130/mo EE+2 \$1,305/mo	Eff 7/1/14: EE Only: \$920/mo EE+1: \$1,130/mo EE+2: \$1,305/mo	Eff 7/1/14: EE Only: \$1,216/mo EE+1: \$1,216/mo EE+2: \$1,305/mo
Local One:	DPOA:	DPFA:	DPSMMA:	DMMA:											
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MEDICAL INSURANCE THROUGH CALPERS	<p>Choice of: Anthem HMO Select, Anthem HMO Traditional, Blue Shield Access+, Blue Shield NetValue, Kaiser, United Healthcare, PERS Choice, PERS Select, and PERS Care.</p> <p>Plan rates and availability depend on city of residence; most City employees live in Bay Area or Sacramento Area. Dependent children are eligible for coverage until age 26.</p>														

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DENTAL INSURANCE	Choice of two dental plans: Delta PPO & DeltaCare DHMO (orthodontic coverage). Dependent children are eligible for coverage in both plans until age 26.												
VISION INSURANCE	The plan provides coverage for exams and lenses every 12 months and frames every 24 months. Standard lenses are covered at 100 percent after a \$20.00 copayment if you use a network provider.												
LIFE INSURANCE	City paid: \$5,000 term life and AD&D. Effective: first of month following hire date. Cost is \$0.12 per \$1000 on the life and \$0.03 per \$1,000 on the AD&D. Employee paid: Employees can elect \$10,000 increments not to exceed \$500,000 or 5 times their annual salary, whichever is less, for themselves. May also elect \$5,000 increments not to exceed \$250,000 or 50% of the employee's elected benefit for their spouse. Coverage is also available for dependent children. Rates are age banded and based on the employee's or spouse's age per \$1,000 increments.												
LONG TERM DISABILITY	City paid: Provides income protection of 2/3 salary after 60 days for injury or illness. Cost is (\$0.470 per \$100 of covered payroll per month) for all permanent employees regularly scheduled to work twenty (20) hours per week or more.												
VOLUNTARY SUPPLEMENTAL INSURANCE	Products available through AFLAC: Accident Indemnity Advantage, Short-Term Disability Policy, Hospital Advantage Plan, Personal Cancer Care, Hospital Intensive Care Protection, Life Protector.												
FLEXIBLE SPENDING ACCOUNT (FSA)	Employees may elect to allocate each year, on a pre-tax basis, a specified amount from each pay check to be held and reimbursed to them on a tax free basis upon submitting receipts for either unreimbursed Medical and/or Dependent Care expenses. Administered by AFLAC/WageWorks.												
DEFERRED COMPENSATION	Voluntary contribution – no City match.												
VACATION	Local One, DPOA, DMMA and DPSMMA: <table border="0"> <tr> <td>0 – 5 years</td> <td>6 – 10 years</td> <td>11 years+</td> </tr> <tr> <td>12 days (96 hrs/yr)</td> <td>15 days (120 hrs/year)</td> <td>20 days (160 hrs/year)</td> </tr> </table> DPFA (24 hour shifts): <table border="0"> <tr> <td>0 – 5 years</td> <td>6 – 10 years</td> <td>11 years+</td> </tr> <tr> <td>6 shifts (144 hrs/yr)</td> <td>7.5 shifts (180 hrs/year)</td> <td>9 shifts (216 hrs/year)</td> </tr> </table> Maximum accrual is 2 times employee current annual accrual. Employee receives payment for all unused vacation time earned but not taken upon separation.	0 – 5 years	6 – 10 years	11 years+	12 days (96 hrs/yr)	15 days (120 hrs/year)	20 days (160 hrs/year)	0 – 5 years	6 – 10 years	11 years+	6 shifts (144 hrs/yr)	7.5 shifts (180 hrs/year)	9 shifts (216 hrs/year)
0 – 5 years	6 – 10 years	11 years+											
12 days (96 hrs/yr)	15 days (120 hrs/year)	20 days (160 hrs/year)											
0 – 5 years	6 – 10 years	11 years+											
6 shifts (144 hrs/yr)	7.5 shifts (180 hrs/year)	9 shifts (216 hrs/year)											
SICK LEAVE	Local One, DPOA, DMMA & DPSMMA: Unlimited accrual at the rate of 8 hrs per month. DPFA (24 hour shifts): Unlimited accrual at 12 hours per month.												
SICK LEAVE CASH OUT INCENTIVE (upon separation or retirement)	Sick leave accruals can be cashed out at the following rates and completion of: 1 - 5 years of service: 20% 6 – 10 years of service: 30% 11+ years of service: 2% per year thereafter to a maximum of 50%. Local One, DMMA and DPSMMA: For retiring employees any portion of the sick leave balance not cashed out is converted to PERS service credit. DPOA & DPFA: Retiring employees may convert accrued sick leave to cash, PERS service credit or into their VEBA account (if applicable), based on the above chart.												
HOLIDAYS	Local One, DPOA, DMMA and DPSMMA: 11 holidays/year plus two floater days DPFA: 10 holidays/year plus two floater days												
BILINGUAL INCENTIVE	Local One, DPFA, DMMA and DPSMMA: \$100/month with certified Spanish language skills. DPOA: 2.5% of base pay with certified Spanish language skills.												
EDUCATION REIMBURSEMENT	After 1 year of service, eligible to participate in Education Reimbursement Program. \$800 per year for courses in keeping with field of employment.												
BEREAVEMENT LEAVE	In the event of a death in the immediate family, each full-time or benefited part-time employee shall be eligible for up to 3 working day of paid bereavement leave. Personnel assigned to work 24 hour shifts shall be eligible for up to 2 working shifts of paid bereavement leave (2 working shifts paid per incident).												
MILEAGE REIMBURSEMENT	Employees driving their personal vehicles to conduct City business may receive mileage reimbursement in accordance with IRS rates.												
EMPLOYEE ASSISTANCE PROGRAM (EAP)	Employees and/or family members may receive up to six (6) sessions per person, per incident at no cost. Administered by ACI. City pays \$2.34 per employee a month.												

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BARGAINING UNIT	Local One	DPOA	DPFA	DPSMMA	DMMA
ADMIN LEAVE PAY (for FLSA exempt employees)	n/a			104 hrs/FY (use it or lose it) 50% cash out option. After 7 years of service, cash out shall increase by 5% each year until a max of 80%.	64 hrs/FY (use it or lose it) 50% cash out option.
OVERTIME	FLSA covered employees earn 1 ½ of the employee's regular rate of pay as defined by FLSA. Eligible employees receive either pay or earn Comp Time up to a max 144 hrs. Local One: Overtime is paid after 40 hrs per work week. DPOA: Overtime is paid after 80 hrs in a 2 week period. DPFA: Overtime is paid after 182 hrs in a 24 day period.			Employees are FLSA exempt and do not earn overtime.	
SHIFT DIFFERENTIAL	DPOA: 2.5% of base pay for night shift hours actually worked				
STAND BY PAY	For emergency call-out on weekends, holidays, days off, & weekday evenings: \$40/weekday evening \$100/weekend day \$100/holidays	\$2.15 per hour for weekday evenings \$100 per day on weekend days \$100 for holidays	\$2.08 per hour	Fire Division Chief while working on behalf of Winters: \$80/weekday evening, \$200/weekend day, \$200/day holidays (per resolution 14-156)	n/a
CALL BACK PAY	Min of 2 hrs at 1½ times the regular rate of pay, unless already scheduled as stand-by, then a min of 1 hr at 1½ times regular rate of pay.	Min of 2 hrs at 1½ times the regular rate of pay Dept business by phone while off duty calculated to the nearest 12 minute increment	Min of 2 hrs at 1½ times regular rate.	n/a	n/a
ACTING/OUT OF CLASS PAY	Pursuant to City of Dixon Personnel Rules 3.11.3.	OIC, Investigator and SolNET Officer receive 5% for shifts Assigned and worked.	5% for Engineer, Firefighter and Paramedic when acting as a Captain. 5% additional pay for Firefighter and Firefighter/Paramedic when acting as Engineer.	5% out of class pay for working in place of supervisor for more than 5 days per Personnel Rules.	
TRAINING PAY	n/a	FTO: 5% for shifts assigned and worked	5% for Paramedic Coordinator	n/a	n/a
PHYSICAL FITNESS PROGRAM	n/a	Sworn per month: \$120 Gold, \$95 Silver, \$70 Bronze	\$150/month if pass the program	Per month: \$120 Gold, \$95 Silver, \$70 Bronze	n/a
UNIFORM ALLOWANCE	Safety jackets and boots, if needed, shall be provided or reimbursed by approval of Dept. Head.	Sworn: \$850/yr Non-Sworn: \$700/yr	n/a	Police Lt. and Police Captain: \$850/yr Fire Div Chief: \$850/yr	n/a

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EDUCATION INCENTIVE	<p>DPOA - Sworn Personnel:</p> <ul style="list-style-type: none"> -2.5% added to base salary for POST Intermediate Certificate or 60 college semester units. -5% added to base salary for POST Advanced Certificate or completion of 120 college semester units. (not cumulative) <p>DPOA - CSOs: CSOs with 7 years of Dixon PD experience receive 2.5% of base pay per certificate held to a maximum of 5%.</p> <p>DPFA:</p> <ul style="list-style-type: none"> -Fire Technology or Fire Science Certificate shall be entitled to receive \$60/month. -AA/AS degree in Fire Science or equivalent shall be entitled to receive shall be entitled to receive \$120/month. -BA/BS degree shall be entitled to receive shall be entitled to receive \$180/month. -“Fire Officer” certificate shall be entitled to receive \$120/month. -“Chief Fire Officer” certificate shall be entitled to receive \$120/month. <p>Max educational incentive shall be \$420.</p> <p>DPSMMA - Police Lieutenant & Police Captain: 2.5% base pay for possession of POST Intermediate or completion of 60 college semester units 5% base pay for possession of POST Advanced or 120 college semester units (not cumulative)</p> <p>DPSMMA - Fire Division Chiefs: -BA/BS degree shall be entitled to receive shall be entitled to receive \$210/month. -“Chief Fire Officer” certificate shall be entitled to receive \$210/month.</p>				
CANINE (K-9) PAY	DPOA: 3.5 additional hours per week at straight time				
COURT APPEARANCE	DPOA: 1 ½ times regular rate of pay for 4 hours, or number of hours at court, whichever is greater. If court appearance scheduled for day off is canceled and officer has not confirmed with night watch commander, no payment will be made.				
BARGAINING UNIT	Local One	DPSMMA	DMMA	DPOA	DPFA
LONGEVITY	-2% after 7 yrs of svc (YOS) -2% after 11 YOS -3% after 15 YOS -1% after 20 YOS		-3% after 7 YOS -3% after 10 YOS -4% after 15 YOS	Sworn: F Step (5%) CSO: 5% after 1 yr at E Step	F Step (5%)
MEDICAL AFTER RETIREMENT*	One month's premium at the Kaiser + 1 dependent rate for each year of full time service to a maximum of 24 months.			n/a	n/a

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Contribution to PERS Retirement Program

Funding Policy: Employees are required to contribute a portion of their annual covered salary towards their PERS retirement program. PERS established the required contributions but the City has a variety of agreements that amend the distribution of the employee and employer contributions. The following chart identifies the required contributions by bargaining unit, the contribution requirement of plan members and the City are established and may be amended by PERS.

Tier I	Jul-14			Jul-15			FY 16 % of Change
	Employee	Employer	Total	Employee	Employer	Total	
Misc/Local One/DMMA	13.000%	19.531%	32.531%	13.000%	21.591%	34.591%	2.060%
Misc/DSMA	8.000%	24.531%	32.531%	*DSMA officially decertified June 30, 2015			
DPFA	15.008%	26.450%	41.458%	10.803%	26.450%	37.253%	0.000%
Fire Chief	13.000%	28.458%	41.458%	13.000%	24.253%	37.253%	-4.205%
Fire Division Chief	16.200%	25.258%	41.458%	16.200%	21.053%	37.253%	-4.205%
DPOA sworn	9.000%	39.937%	48.937%	9.000%	50.927%	59.927%	10.990%
DPOA nonsworn	8.000%	24.531%	32.531%	8.000%	26.591%	34.591%	2.060%
Police Chief	13.000%	35.937%	48.937%	13.000%	46.927%	59.927%	10.990%
Police Capt/Lt.	15.000%	33.937%	48.937%	15.000%	44.927%	59.927%	10.990%
Tier II	Employee	Employer	Total	Employee	Employer	Total	
Misc/Local One/DMMA	12.000%	3.005%	15.005%	12.000%	1.709%	13.709%	-1.296%
Misc/DSMA	7.000%	8.005%	15.005%	*DSMA officially decertified June 30, 2015			
DPFA	6.550%	23.817%	30.367%	6.550%	18.077%	24.627%	-5.740%
Fire Chief	13.000%	17.367%	30.367%	13.000%	11.627%	24.627%	-5.740%
Fire Division Chief	16.200%	14.167%	30.367%	16.200%	8.427%	24.627%	-5.740%
DPOA sworn	9.000%	21.367%	30.367%	9.000%	15.627%	24.627%	-5.740%
DPOA nonsworn	8.000%	7.005%	15.005%	8.000%	5.709%	13.709%	-1.296%
Police Chief	13.000%	17.367%	30.367%	13.000%	11.627%	24.627%	-5.740%
Police Capt/Lt.	15.000%	15.367%	30.367%	15.000%	9.627%	24.627%	-5.740%
Tier III*	Employee	Employer	Total	Employee	Employer	Total	
Misc/Local One/DMMA	6.250%	6.250%	12.500%	6.250%	6.237%	12.487%	-0.013%
Misc/DSMA	6.250%	6.250%	12.500%	*DSMA officially decertified June 30, 2015			
DPFA	11.500%	11.500%	23.000%	11.500%	11.153%	22.653%	-0.347%
Fire Chief	11.500%	11.500%	23.000%	11.500%	11.153%	22.653%	-0.347%
Fire Division Chief	11.500%	11.500%	23.000%	11.500%	11.153%	22.653%	-0.347%
DPOA sworn	11.500%	11.500%	23.000%	11.500%	11.153%	22.653%	-0.347%
DPOA nonsworn**	8.000%	4.500%	12.500%	8.000%	4.487%	12.487%	-0.013%
Police Chief	11.500%	11.500%	23.000%	11.500%	11.153%	22.653%	-0.347%
Police Capt/Lt.	11.500%	11.500%	23.000%	11.500%	11.153%	22.653%	-0.347%

Bargaining Unit Key:
 Local One - Public Employees Union #1
 DMMA - Dixon Mid Managers Association
 DSMA - Dixon Senior Managers Association
 DPFA - Dixon Professional Firefighters Association
 DPOA - Dixon Police Officer Association

*For Tier III, 50-50 split is in effect until new MOU's are negotiated stating otherwise.

**DPOA MOU stipulates classic and new non-sworn members will pay 8% PERS costs.

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City Council Goals

City of Dixon Council Goals

As presented to Council on April 28th, 2015 – these goals have not been adopted and continue to be under review and discussion by Council as they map out a plan and priorities for the City.

Goals Summary:

- **Public Safety**
 - New fire station in the south side of Dixon
 - Train fire and police staff in incident response
 - High School traffic area
 - Parkway Blvd. overpass
 - Sidewalk repair
 - Enhanced street lights
 - Safer bike paths

- **Infrastructure**
 - Parkway Blvd. overpass
 - Modified fixed route bus service
 - Expand regional bus Route 30
 - CNG fueling station
 - North/East Quadrant development
 - Downtown improvements/Pardi Market site
 - Maintenance of public facilities
 - Better drainage facilities
 - Explore re-use of old Dixon High School property

- **Community/Economic Development**
 - Marketing Dixon to business
 - Business retention
 - Public relations
 - New “Welcome to Dixon” signage
 - General Plan update – review zoning codes and annexations
 - Ensure fiscal sustainability
 - Cultivate more market rate housing
 - Develop Pardi Market site
 - Explore old house preservation/move

- **Senior and Youth Activities**
 - Develop indoor soccer league
 - Develop senior volunteer program
 - Develop service group committee
 - Develop plan for equal access City facilities
 - Initiate a dialogue with youth
 - Plan monthly newsletter of City activities



Glossary

Glossary of Budget Terms

Accounting System

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

Accrual Basis of Accounting

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

Appropriation

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

Assessment District

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

Assessed Valuation

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

Audit

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

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

Base Budget

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

Beginning Balance

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

Bond

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

Budget

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

Budget Calendar

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

Budget Document

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

Budget Message/Transmittal Letter

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

Budgetary Control

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

Capital Assets

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

Capital Budget

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

Capital Improvement Projects

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

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Projects

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

Cash Basis

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

Contingency

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

Cost

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

Debt Service

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

Deficit

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

Department

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

Depreciation

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

Development Impact Fees

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

Division

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

Encumbrance

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

Enterprise Fund

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

Expenditure

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

Expenses

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

Fees

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

Fiscal Year

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

Full Faith and Credit

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

Full-Time Equivalent (FTE)

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

Fund

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

Fund Balance

The difference between fund assets and fund liabilities.

Gas Tax

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

General Fund

The governmental accounting fund supported by property taxes, licenses and permits, service charges, and other general revenues to provide for operating services.

General Obligation Bonds

Bonds backed by the full faith and credit of the City that may be used for various purposes and repaid by the regular revenue raising powers (generally taxes and/or other general revenues) of the City.

Goal

A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Grant

Contributions or gifts of cash or other assets from another governmental entity or foundation to be used or expended for a specific purpose, activity or facility. An example is the Community Development Block Grant provided by the federal government.

Interfund Transfers

Money transferred from one fund to another such as from a fund receiving revenue to the fund through which the expenditures are to be made.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department of an agency to other departments of the agency on a cost reimbursement basis.

Levy

The total amount of taxes special assessments, or charges imposed by a government.

Material, Supplies and Services

Expenditures for items that are normally consumed within a fiscal year.

Memorandum of Understanding (MOU)

The result of labor negotiations between the City of Dixon and its various bargaining units.

Motor Vehicle License Fee (VLF)

Based on the market value of a vehicle, VLF is a fee for the privilege of operating a vehicle on public streets. A portion of the fee is returned to cities by the State and its use by a city is unrestricted.

Objective

A defined method to accomplish and establish goals.

Operating Budget

Annual appropriation of funds for ongoing program costs, including salaries and benefits, services and supplies. This is the primary means by which most of the financing, acquisition, spending and service delivery of the city are controlled.

Ordinance

A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries.

Other Post-Employment Benefits (OPEB)

Benefits an employer offers to retirees as compensation for past services. Cost is financed on a "pay-as-you-go" basis as funds have not been set-aside to advance fund. OPEB typically refers to health care benefits.

Pavement Management Technical Assistance Program (P-TAP)

Provides jurisdictions with assistance and expertise in implementing and maintaining a Pavement Management System (PMS) and in engineering design for pavement rehabilitation projects.

Public Employees' Retirement System (PERS)

The retirement system administered by the State of California, to which all permanent City employees belong.

Reserve

An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is therefore, not available for general appropriation.

Resolution

A special order of the City Council that has a lower legal standing than an ordinance.

Resources

Total dollars available for appropriations, including revenues, fund transfers, and beginning fund balances.

Retained Earnings

The excess of an enterprise fund's assets over its liabilities. A negative retained earnings is sometimes called a deficit.

Revenue

Funds that a city receives as income. Revenues include such items as taxes, licenses, user fees, service charges, fines and penalties and grants.

Revenue Estimate

A formal estimate of how much revenue will be earned from a specific revenue source for some future period, usually a future fiscal year.

Salaries and Benefits

A budget category that generally accounts for full-time and temporary employees, overtime and all employee benefits, such as medical and dental insurance and retirement contributions.

Special Assessment

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Stipend

A fixed sum of money paid for a specific purpose.

Successor Agency

Effective February 2, 2012, former activities of the Dixon Redevelopment Agency transferred to the Successor Agency due to the dissolution of redevelopment.

Surplus

Excess total current resources over total current requirements.

Tax Base

The total property valuations on which the City of Dixon receives property taxes.

Tax Increment Financing

A tax incentive designed to attract business investment by dedicating to the project area the new property tax revenues generated by redevelopment. The increase in revenues (increment) is used to finance development related costs in the project area.

Transfers In and Transfers Out

The movement of revenue out of one fund to another. The recipient fund uses the money to cover the cost of services provided, or to cover the cost of a contract between two funds.

Warrant

An order drawn by a locality's officers directing the treasurer of the locality to pay a specified amount to the bearer, either after the current or some future date.

Working Capital

Net liquid assets computed by deducting current liabilities from current asset.

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ACRONYMS LIST

ABAG	Association of Bay Area Governments
AD	Assessment District
ADA	Americans with Disabilities Act
AFG	Assistance to Firefighters Grant
AICP	American Institute of Certified Planners
APA	American Planning Association
ATOD	Alcohol, Tobacco and Other Drug
AV	Audio-visual
CAD	Computer Aided Design
CALBO	California Building Officials
CASp	Certified Access Specialist
CASQA	California Stormwater Quality Association
CCAC	City Clerks Association of California
CCTV	Closed Circuit Television
CDBG	Community Development Block Grant
CDO	Cease and Desist Order
CEQA	California Environmental Quality Act
CFD	CalFire
CFD	Community Facilities District
CHRP	COPS Hiring Recovery Program
CIP	Capital Improvement Program
COP	Certificate of Participation
COPS	Citizen's Option for Public Safety
CMTA	California Municipal Treasurers Association
CPI	Consumer Price Index
CRWQCB	California Regional Water Quality Control Board
CSMFO	California Society of Municipal Finance Officers
CSO	Community Services Officer
DFFA	Dixon Firefighters Association
DFPD	Dixon Fire Protection District
DMCS	Dixon Montessori Charter School
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
EMS	Emergency Medical Service
EOC	Emergency Operations Center
ERAF	Education Revenue Augmentation Funds
FBR	Field Based Reporting
FEMA	Federal Emergency Management Agency
FLSA	Fair Labor Standards Act
FOG	Fat, Oil, and Grease
FROG	Fat, Root, Oil, and Grease
FTA	Federal Transit Administration
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GPS	Global Positioning System
HR	Human Resources
HVAC	Heating Ventilation and Air Conditioning
ICC	International Code Council
IPMA	International Public Management Association (for HR)
ISA	Installment Sales Agreement
IT	Information Technology
L&L	Lighting and Landscaping
LAFCO	Local Agency Formation Commission
LED	Light-emitting diode
LMIHF	Low and Moderate Income Housing Fund
LOCC	League of California Cities
MDC	Mobile Data Computer
MISAC	Municipal Information Systems Association of California
MOU	Memorandum of Understanding
NCCSIF	Northern California Cities Self Insurance Fund
NFSAD	North First Street Assessment District
O & M	Operations and Maintenance
PARS	Public Agency Retirement System
PEPRA	Public Employees' Pension Reform Act of 2013

PERS	Public Employees' Retirement System
POST	Peace Officers Standards and Training
PPE	Personal Protective Equipment
PT	Part-Time
PTAF	Property Tax Administrative Fees
P-TAP	Pavement Management Technical Assistance Program
PW	Public Works
RDA	Redevelopment Agency
RFP	Request for Proposal
RFQ	Request for Qualifications
S/MUC	Senior Multi-Use Center
SAFER	Staffing for Adequate Fire & Emergency Response
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SRF	State Revolving Fund
SSMP	Sewer System Master Plan
STA	Solano Transportation Authority
SWMP	Storm Water Management Plan
TAB	Tax Allocation Bond
TCC	Travis Community Consortium
TDA	Transit Development Act
TOT	Transient Occupancy Tax
USAR	Urban Search and Rescue
USDA	United States Department of Agriculture
VFA	Volunteer Fire Assistance
VLF	Vehicle License Fee
WC	Workers Compensation
WDR	Waste Discharge Requirements
WWTF	Wastewater Treatment Facility
WWTP	Wastewater Treatment Plant
YSAQMD	Yolo Solano Air Quality Management District

End of Budget Document





End of Budget Document