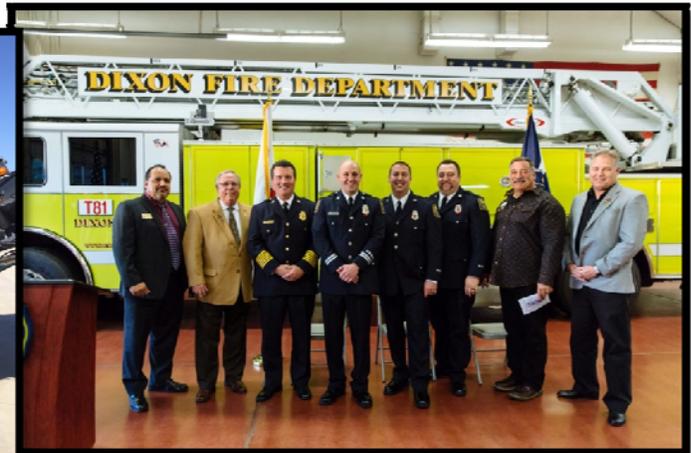




FY 2017 Adopted Budget



City of Dixon
600 East A Street
Dixon, CA 95620
(707) 678-7000
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ELECTED OFFICIALS

Jack Batchelor, Mayor
Steve Bird, Vice-Mayor
Jerry Castañon, Sr., 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
Joe Leach, City Engineer/Director of Utilities & Public Works
Kristen Maze, Community Development Director
Aaron McAlister, Fire Chief
Ron Willingmyre, Interim Police 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 2016-17 ADOPTED BUDGET

On behalf of City of Dixon Staff, it is our pleasure to present the adopted Fiscal Year (FY) 2016-17 budget. The budget is one of the most important documents that a public agency prepares, as it identifies the financing for the services to be provided to the community in the coming fiscal year. It describes the accomplishments of each department and program, and outlines work plans/goals for 2016-17. This budget includes revenues of **\$30.89 million** and appropriations of **\$34.87 million** for all funds. Some funds, particularly capital project funds, may have appropriations higher than projected revenue. These projects include the use of fund balance. Each fund summary includes estimated resources that incorporate fund balance or working capital as available for appropriation.

This year, the larger appropriations can be attributed to the \$4.8 million budget for reimbursement for public infrastructure improvements associated with debt issued in 2015 for the Parklane Community Facilities District. In comparison, the 15-16 budget estimates revenues of \$79.13 million and \$74.79 million in expenditures for all funds. The Wastewater Treatment Facility capital improvement project and the State Revolving Fund loan associated with the project accounts for the majority of these funds. As noted in last year's budget, revenue is received in the SRF Debt Service Fund 309, and there is a corresponding transfer to the Sewer Capital Projects Mixed Fund 316. The following table summarizes adopted revenues and appropriations.

TABLE 1 – Summary of All Funds Revenues & Appropriations

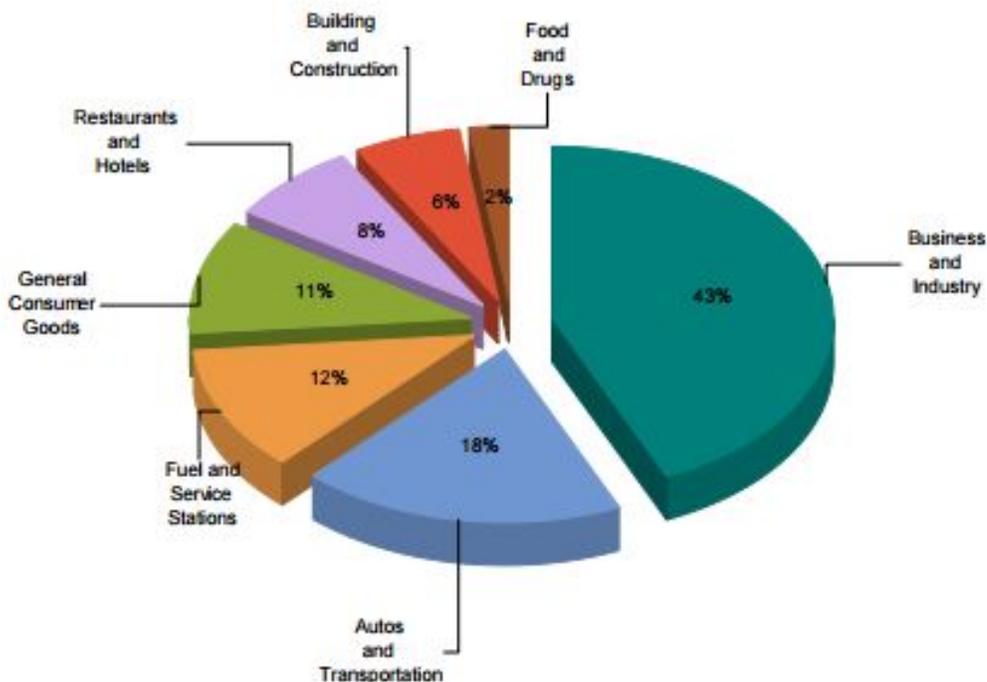
Fund	Revenue	Appropriations
General Fund ¹	15,084,657	15,362,378
GF- Sub Funds	617,179	733,639
Enterprise	12,162,256	9,909,938
Grants	146,258	157,020
Special Revenue	413,203	463,580
Capital Improvement	1,306,170	827,470
Special Assessment	1,417,996	6,302,861
Debt Service	945,891	890,706
Successor Agency	537,398	572,398
Total All Funds	\$ 32,631,007	\$ 35,219,989

¹ Includes one-time items of \$326,085

GENERAL FUND

The General Fund is the City's primary fund receiving taxes, charges for services, grants, interfund transfers and also pays for most of Dixon's services such as Police and Fire, Public Works, Recreation, Community Development, as well as administrative support, such as the City Manager, City Attorney, City Clerk, Human Resources and Administrative Services. The 2016-17 adopted budget includes **\$15.085 million** in recurring revenue and **\$15.036 million** recurring appropriations

Sales Tax. Sales tax revenues are budgeted to be \$5.46 million, an increase of 11.78% from the adopted 2015-16 budget of \$4.88 million. Projections for the year have this category slightly higher than budgeted by approximately \$36,000, or 0.74%. The most recent sales tax report from HdL reflects sales tax receipts as 3.4% below the same quarter in 2015. The decreases are attributable to sharp sales declines in the business and industry, and continuing decreases in gasoline prices. Strong sales in the autos and transportation category helped mitigate the decreases, as did a modest increase in the restaurants and hotels category. During the same period, sales taxes grew by 4.1% for Solano County.



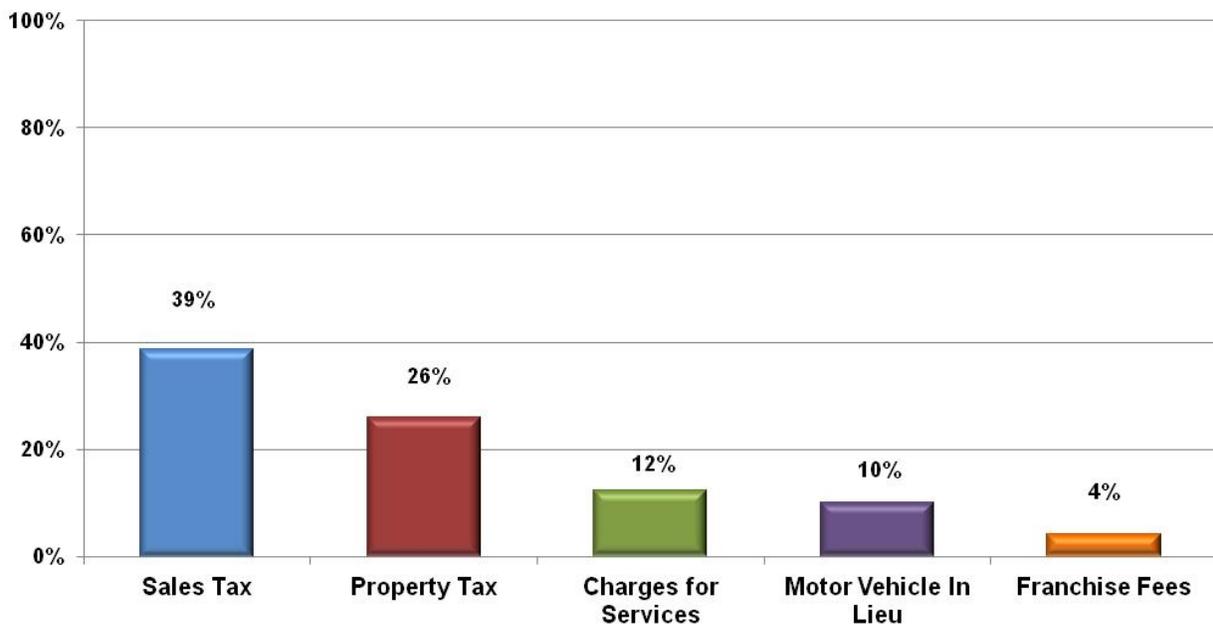
Property Tax. The City receives three apportionments in December, April and June. State law provides for a temporary reduction of the assessed property value due to market conditions. Property tax revenues are projected at \$3.65 million, a 4.73% increase over 2015-16 estimated receipts. The most recent data on single family residential home sales reflects that Dixon's median price has increased to \$365,000 in the second quarter of 2016, reflecting a 10.6% increase over the same period in 2015. This compares with Solano County's median home

price of \$360,000. The following table summarizes data on sales value history for 2013-2016 (2nd quarter) with data source HdL Coren & Cone.

TABLE 2 – Detached Single Family Residential Full Value Sales



The top five revenue sources make up 91% of General revenues with the chart below depicting the Top Five Resources:



General Fund Expenditures

The General Fund is the primary operating fund for the government that pays for Police Fire, Public Works, Parks, Recreation, Planning, Building, and support services such as Finance Human Resources, City Attorney, City Clerk, and the City Manager. The City has been fortunate to present balanced recurring budgets to the City Council over the past few years.

The General Fund recurring appropriations of \$15.036 million will be supplemented by fund balance to cover many requested one-time expenses totaling \$326,085. These items include a new server for the Fire Department, funding for Dixon's Municipal Code update, design for the development of the Pardi Market site, implementation of a city-wide electronic agenda management system in 2017, swimming pool repairs and improvements, software upgrades for Microsoft Windows, pavers for the Police Department parking area, the purchase of two new defibrillators for Fire. As discussed, at both the budget study session and budget adoption, augmenting staff would create additional funding that is currently not sustainable within the General Fund.

Staff continues to be creative by utilizing grants to fund capital outlay items, with awards from the Yolo Solano County Air Quality Management District, as well as other funding sources for purchase of the hot box for pavement patching. This year's budget includes the last funding for the FEMA SAFER grant, originally accepted in 2013 to recruit and fill three Firefighter positions in the Fire Department.

General Fund Sub-Funds

The General Fund Contingency Fund 101 continues to be the funding source for the ongoing General Plan update that began in 2014-15. Completion of this project has been extended in 2017. The Community Support Fund 105, established for a portion of the digital billboard monthly lease revenue, has supported local community events such as Lambtown and a Rotary Club request for the annual Fourth of July fireworks show. Many of the other funds in this series are reserve or replacement funds ranging from building repairs, equipment replacement, and newly established this year, a technology replacement fund. Rather than pay for computer replacement on a "pay as you go" basis, staff had recommended to Council to begin setting aside resources and \$40,000 has been budgeted.

ENTERPRISE FUNDS

The Enterprise Funds consist of Wastewater, Water and Transit and account for the operations and financing of facilities, systems and services in a manner similar to private business enterprise. The budget reflects the continuation of the Wastewater Treatment Facility project (316-122), anticipated to be completed by December 2016. This incorporates the headworks replacement project (316-120) and the operations building/laboratory (316-121). Additional wastewater capital projects include continued work on quarterly groundwater monitoring program (316-115) and the sanitary sewer management plan study or SSMP (316-124). All of these projects are funded on a pro rata basis by transfers from wastewater operations and wastewater capital (or development impact fees.)

Water operations remain a challenge as continued drought conditions led to effective conservation efforts leading revenues to be projected lower than budgeted. Dixon has set aside funds to have an operating reserve, a limited capital reserve, considering the age of our system. Although revenues are insufficient to cover the operational costs associated with the water operation, a transfer of \$200,000 has been budgeted to the capital reserve fund. Several projects originally budgeted in 2015-16 will be carried over for completion this fiscal year, such as the water master plan update (335-102), the water rate and fee study (335-103), the Chromium-VI study (335-104), meter replacement program (335-110), Strategic Asset Management Plan (335-113), and the Valve Exercising Program (335-115). All of these projects are funded by a transfer from water operations fund 331.

Focus on Economic Development

There continues to be economic development interest in Dixon with continued new home construction and permit revenue improving from prior years. All 101 units of the Cottages development have sold, and De Nova Homes has begun construction of models for the Newbury phase shown in the photo to the right. The TEC Equipment Project moves forward, the City has received word that homes will be forthcoming in the Valley Glen #2 CFD and several meetings have taken place regarding the Southwest and Northeast Quadrant areas in Dixon.



Gold Star Foods, a leader in school meal delivery, has selected Dixon as a base of operation and announced they made over \$10 million in improvements at their facility. The property tax associated with these tenant improvements will be realized in future budget years. The photo to the left shows the ribbon-cutting that took place in summer 2016 at their facility on Vaughn Road

Powerscreen of California and Hawaii celebrated the opening of their new facility in Dixon with a welcome tour and catered lunch on March 17th. Dixon became the proud home to Dutch Bros. in December with a Dixon Chamber of Commerce Ribbon Cutting to commemorate the event.

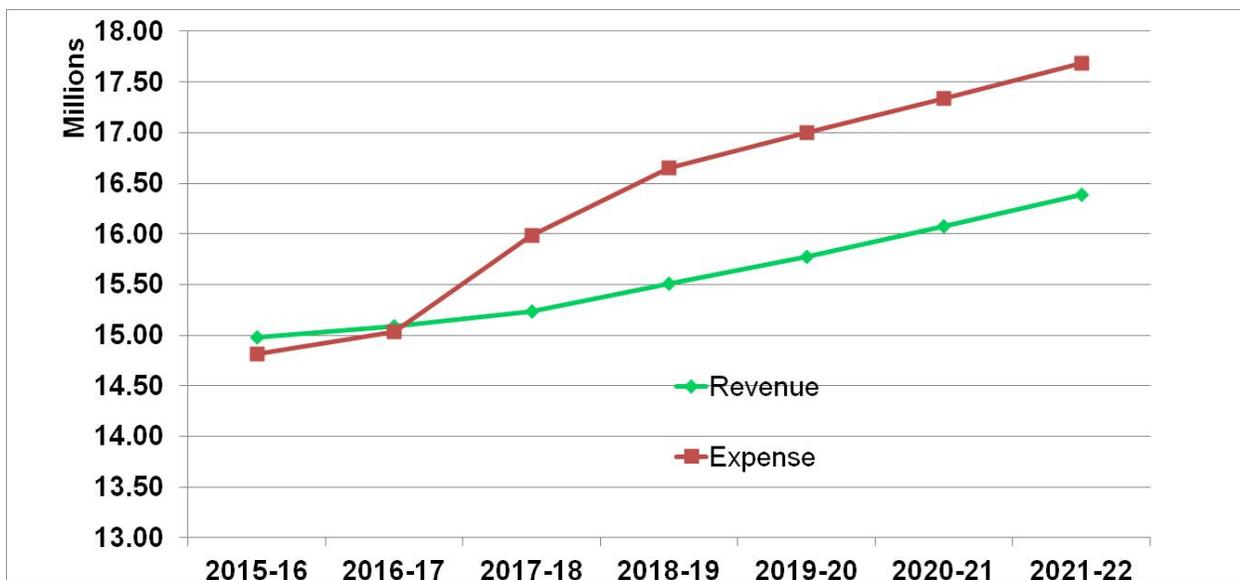


Looking ahead to the future

PERS costs – In July, CalPERS reported a preliminary 0.61% investment rate of return for the 2015-16 fiscal year, failing to meet its targeted rate of 7.5%. News reports indicate that CalPERS is \$100 billion short of meeting pension obligations. Employer rates continue to rise, in part due to poor investment returns, and other factors such as workers compensation retirements. A quick survey of Solano County cities shows that Dixon has the second highest rates behind Vallejo. Both cities are the only ones paying above 55% for Tier 1 Police Safety employer rates. Other cities, such as Rio Vista and Suisun have rates under 20% for classic members.

OPEB costs – The Dixon City Council has previously negotiated and maintains certain employee benefits that provide other post employment benefit (OPEB), other than pensions. The most recent actuarial report indicated the liability for all funds equated to \$2,544,000. Staff would like to begin addressing this with a plan to establish a reserve fund for the General Fund portion, which accounts for the majority of the allocation.

While staff presented a balanced budget at the public hearing in June, subsequent actions have necessitated the use of one-time dollars to pay for recurring salaries and benefits costs. This includes recently adopted Memorandums of Understandings (MOU's) with labor groups, along with higher workers compensation costs than had originally been included in the budgeted benefits. The five-year chart shows a negative trend line with expenditures exceeding anticipated revenue receipts.



The **water operation** move from to the City of Dixon continues to be a strain on financial resources. The prior year budget included funds to undertake a water rate study that has been deferred pending updates related to the Chromium-VI study. This fund will be unable to sustain operations and replace/repair assets and complete the necessary Chrom-VI compliance measures without such an increase.

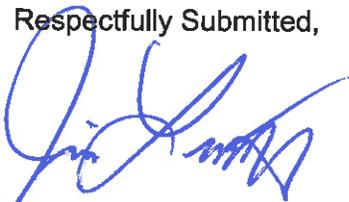
Wastewater operations – the Wastewater Treatment Facility Improvements Project is scheduled to be completed in December 2016, and it will remain to be seen what changes this brings to on-going wastewater operations and impacts to future operational budgets. As part of this year’s budget adoption, \$270,000 has been set-aside from sewer operation funds for purchase of a VacCon truck in 2017-18. The General Fund portion of approximately \$90,000 will need to determine a funding source.

Reserve Policy embark upon adopting a policy with a minimum of 25% which is only three months of the General Fund. This is especially necessary since the bulk of the City’s revenues come in late December. Due to decreases in fund balance to cover ongoing operational expenses for salary and benefits, this would likely need to be phased in, utilizing year end savings to achieve the increased minimum level.

Conclusion

We wish to acknowledge the department heads, senior staff and the Administrative Services budget team who worked for several months to bring forward the information presented during the budget study session, public hearing and ultimately within this published adopted budget. Collaboration within the organization is one of the key factors to help us accomplish our goals and deliver services to the public within the still reduced fiscal resources that have not yet been restored from healthier financial times. We thank the Council for their leadership

Respectfully Submitted,



Jim Lindley
City Manager



Joan Michaels Aguilar
Deputy City Manager-Admin Services

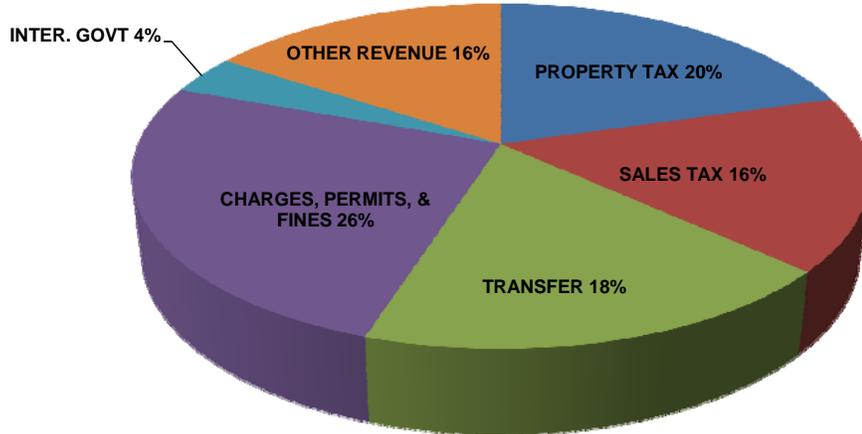
CITY OF DIXON
2016-17 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR REVENUES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2014	ACTUAL 2015	ADOPTED 2016	ADOPTED 2017
General Fund and Sub Funds				
General Fund	(12,982,704)	(13,527,096)	(13,042,940)	(14,075,839)
Contingency	(8,979)	(6,957)	(83,142)	(2,900)
Council Discretionary Fund	(11,116)	(30,158)	(24,460)	(30,240)
Recreation	(45,734)	(55,976)	(52,150)	(54,150)
Community Support	-	(6,007)	-	(12,000)
Planning Agreements	(10,287)	(65,596)	-	(45,000)
Equipment Replacement	(45,766)	(18,443)	-	-
Building Reserve	(662)	(433)	-	-
Infrastructure Reserve	(582)	(384)	(300)	(200)
PERS Stabilization Fund	(121)	(119)	-	-
<i>General and Sub Funds Total</i>	(13,105,951)	(13,711,169)	(13,202,993)	(14,220,329)
Enterprise				
Sewer - O&M	(2,411,119)	(2,731,835)	(3,424,969)	(3,993,078)
SRF Reserve	-	(576)	-	-
Sewer Equipment Replacement	(15,879)	(3,468)	-	-
Sewer Debt	(14)	(1,349)	-	-
Sewer SRF Debt	-	(2,425)	(18,488,308)	(1,426,684)
Sewer - Improvements	(9,654)	(1,290,291)	(362,520)	(450,633)
Sewer-Rehab Projects	(4,188)	(2,239)	-	-
Sewer Capital Mixed	(303)	(277)	-	-
DSWA - Rehab Projects	-	(271)	-	-
Water Operations & Maintenance	(9)	(1,473,375)	(1,480,205)	(1,397,566)
Water Operating Reserve	-	(204)	-	-
Water Capital Reserve	-	(144)	-	-
Water Capital Projects	-	(240,969)	-	-
Water Capital Projects Rehab	-	53	-	-
Transit	(654,938)	(640,038)	(669,091)	(680,266)
<i>Enterprise Total</i>	(3,096,104)	(6,387,408)	(24,425,093)	(7,948,227)
Grants and Special Revenue				
Home Loan	(4,262,444)	(1,540,464)	-	(1,000)
CDBG Home Rehab Loan	-	(49,699)	-	-
CA Used Oil	(5,344)	(5,449)	(5,325)	(5,325)
Police Grants	(100,614)	(107,015)	(100,000)	(100,000)
CDBG	(84,898)	(74,148)	(58,250)	(39,933)
Gas Tax	(586,699)	(546,471)	(407,893)	(398,203)
Traffic Safety	(68,053)	(17,423)	(20,000)	(15,000)
Police - Asset Forfeiture	(4,186)	(12)	-	-
<i>Grants and Special Revenue Total</i>	(5,112,238)	(2,340,680)	(591,468)	(559,461)
Capital Projects				
Unrestricted CIP	(3,798)	(1,514)	(1,200)	(275)
Capital Funds - Comm Dev	5	(0)	-	-
Fire	(144)	(173,647)	(42,876)	(112,120)
Police	(62)	(75,499)	(18,648)	(48,744)
City Facilities	(357)	(110,579)	(27,288)	(71,419)
Public Works	(22,152)	(39,170)	(7,200)	(18,800)
Storm Drainage	(1,325)	(32,951)	(4,248)	(19,908)
Core Area Drainage	(2,087)	(434)	-	-
Transportation	(101,362)	(151,034)	(238,512)	(547,547)
Transit CIP	14	-	-	-
Recreation CIP	(3,602)	(989,468)	(248,046)	(305,320)
Parks CIP	(644,482)	(187,250)	(190,000)	(96,582)
Agricultural Land Mitigation	(284)	(177)	-	-
<i>Capital Projects Total</i>	(779,635)	(1,761,724)	(778,018)	(1,220,715)

CITY OF DIXON
2016-17 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR REVENUES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2014	ACTUAL 2015	ADOPTED 2016	ADOPTED 2017
Special Assessments /Lighting & Landscape				
Lighting & Landscaping #1-10	(142,794)	(146,712)	(147,591)	(149,182)
CFD 2003-1 Valley Glen	(93,690)	(94,043)	(89,074)	(89,074)
CFD Pond C / Lateral Two	(2,612)	(6,773)	(64,832)	(66,129)
CFD 2013-1 Parklane	-	-	(199,564)	(364,500)
West A Street AD	(1,153)	-	-	-
NFSAD	(4,520,064)	(823,997)	(697,940)	(695,248)
<i>Special Assessments /Lighting & Landscape Total</i>	(4,760,314)	(1,071,526)	(1,199,001)	(1,364,133)
Debt Service				
Lease Financing	-	2	-	-
DPFA - Assess Districts	(2,619,756)	-	-	-
DPFA - Reassessment Revenue Bonds	(3,915,438)	(670,336)	(190,530)	(668,254)
<i>Debt Service Total</i>	(6,535,193)	(670,334)	(190,530)	(668,254)
Successor Agency				
Low and Mod Inc Hsg Asset Fund	(15,293)	(60,974)	(792)	-
RDA Obligation Retirement Fund	(466,799)	(578,229)	(565,035)	(512,398)
<i>Successor Agency Total</i>	(482,091)	(639,203)	(565,827)	(512,398)
Totals	(33,871,527)	(26,582,043)	(40,952,929)	(26,493,517)

CITY OF DIXON
FY 2017 BUDGET REVENUE BY SOURCE
INCLUDES TRANSFERS



FUND	PROPERTY TAX	SALES TAX	TRANSFER	CHARGES, PERMITS, & FINES	INTER. GOVT	OTHER REVENUE	TOTAL
General Fund	3,651,620	5,404,014	1,008,818	1,752,517	69,250	3,198,438	15,084,657
Contingency	-	-	-	-	-	2,900	2,900
Council Discretionary Fund	-	-	320,140	30,040	-	200	350,380
Recreation	-	-	12,549	54,150	-	-	66,699
Community Support	-	-	-	-	-	12,000	12,000
Planning Agreements	-	-	-	45,000	-	-	45,000
Lease Financing	-	-	267,337	-	-	-	267,337
DPFA - Reassessment Rev Bds	668,254	-	10,300	-	-	-	678,554
Sewer - O&M	-	-	87,500	3,914,119	13,953	65,006	4,080,578
SRF Reserve	-	-	361,387	-	-	-	361,387
Sewer Equipment Replacement	-	-	320,000	-	-	-	320,000
Sewer Debt	-	-	169,294	-	-	-	169,294
Sewer SRF Debt	-	-	1,237,000	-	-	1,426,684	2,663,684
Sewer - Improvements	-	-	-	445,633	-	5,000	450,633
Sewer-Rehab Projects	-	-	205,062	-	-	-	205,062
Sewer Capital Mixed	-	-	1,436,684	-	-	-	1,436,684
Water Operations & Maintenance	-	-	14,294	1,392,066	-	5,500	1,411,860
Water Capital Reserve	-	-	200,000	-	-	-	200,000
Water Capital Projects	-	-	-	-	-	-	-
Water Capital Projects Rehab	-	-	182,808	-	-	-	182,808
Transit	-	-	-	92,000	588,266	-	680,266
Unrestricted CIP	-	-	-	-	-	275	275
Fire	-	-	-	112,120	-	-	112,120
Police	-	-	-	48,744	-	-	48,744
City Facilities	-	-	-	71,419	-	-	71,419
Public Works	-	-	-	18,800	-	-	18,800
Storm Drainage	-	-	12,000	19,908	-	-	31,908
Transportation	-	-	-	36,592	437,500	73,455	547,547
Transit CIP	-	-	73,455	-	-	-	73,455
Recreation CIP	-	-	-	303,320	-	2,000	305,320
Parks CIP	-	-	-	95,582	-	1,000	96,582
Home Loan	-	-	-	-	-	1,000	1,000
Gas Tax	-	-	-	-	-	398,203	398,203
Traffic Safety	-	-	-	15,000	-	-	15,000
CA Used Oil	-	-	-	-	5,325	-	5,325
Police Grants	-	-	-	-	100,000	-	100,000
CDBG	-	-	-	-	-	39,933	39,933
Lighting & Landscaping #1-10	149,182	-	53,863	-	-	-	203,045
CFD 2003-1 Valley Glen	89,074	-	-	-	-	-	89,074
CFD Pond C / Lateral Two	66,129	-	-	-	-	-	66,129
CFD 2013-1 Parklane	364,500	-	-	-	-	-	364,500
West A Street AD	-	-	-	-	-	-	-
NFSAD	695,248	-	-	-	-	-	695,248
RDA Obligation Retirement Fund	509,068	-	25,000	-	-	3,330	537,398
DFPD	611,251	-	-	65,000	-	400	676,651
Building Reserve	-	-	12,651	-	-	-	12,651
Infrastructure Reserve	-	-	50,000	-	-	200	50,200
TOTAL	6,804,326	5,404,014	6,060,142	8,512,010	1,214,294	5,235,524	33,230,310

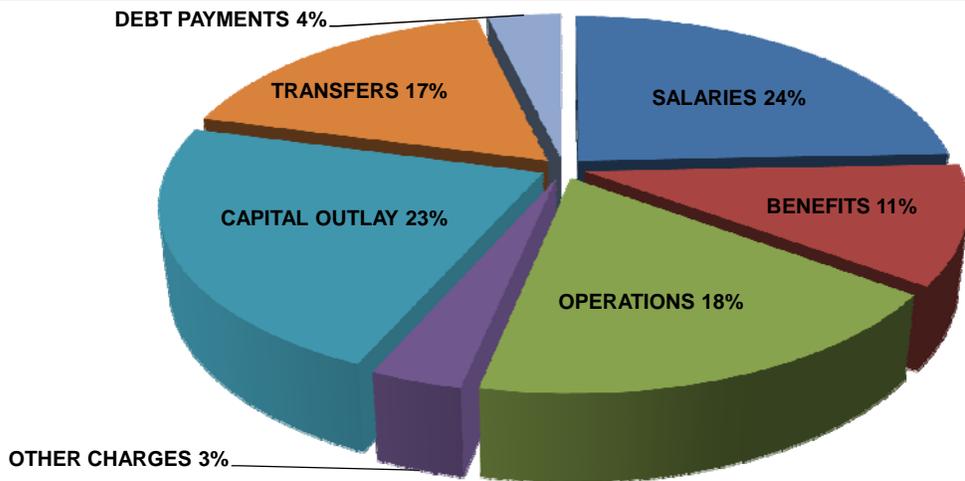
CITY OF DIXON
2016-17 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR APPROPRIATIONS/EXPENDITURES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2014	ACTUAL 2015	ADOPTED 2016	ADOPTED 2017
General Fund (by Department)				
Non-departmental	94,787	147,859	155,464	374,709
City Council	68,161	74,556	158,421	161,889
City Manager	241,804	323,246	372,101	392,968
City Clerk	-	155,556	165,424	299,470
Admin Services	908,594	1,092,273	1,205,588	1,209,255
Personnel/Risk Management	435,726	283,248	245,418	258,656
City Attorney	190,543	134,102	144,000	265,000
General Liability Insurance	205,985	233,950	209,620	214,500
Planning	280,592	306,790	442,281	441,389
Engineering	641,055	696,038	686,394	546,604
Park Maintenance	1,084,499	1,026,803	1,094,771	1,490,066
Street Maintenance	647,446	494,251	473,483	454,087
Storm Drain Maintenance	-	-	190,340	188,954
Police	3,563,681	3,601,852	4,448,026	4,371,530
Fire	4,004,312	3,721,698	3,715,443	3,890,271
Recreation	202,356	209,225	240,553	266,701
Senior Multi-Use Center	85,025	121,075	125,562	97,661
General Fund Total	12,654,565	12,622,523	14,072,889	14,923,710
Council Discretionary Fund	7,765	142,933	178,033	241,300
Recreation	29,823	43,450	49,993	50,639
Community Support	-	-	-	10,000
Planning Agreements	21,049	70,799	-	55,500
General and Sub Funds Total	\$ 12,692,153	\$ 12,808,905	\$ 14,300,915	\$ 15,281,149
Enterprise				
Sewer - O&M	1,174,681	1,300,547	1,757,886	1,373,542
Sewer Equipment Replacement	-	-	-	-
Sewer Debt	34,655	79,103	173,149	169,294
Sewer SRF Debt	-	-	-	-
Sewer - Improvements	1,368,701	1,627,693	-	-
Sewer-Rehab Projects	104,300	173,160	199,000	199,000
Sewer Capital Mixed	6,521	12,009	18,606,308	1,436,500
Water Operations & Maintenance	67,879	1,693,527	1,113,677	1,098,426
Water Capital Projects	-	6,033	25,000	-
Water Capital Projects Rehab	-	388,035	262,000	167,000
Transit	632,199	687,646	605,391	708,770
Enterprise Total	3,388,937	5,967,753	22,742,410	5,152,532

CITY OF DIXON
2016-17 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR APPROPRIATIONS/EXPENDITURES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2014	ACTUAL 2015	ADOPTED 2016	ADOPTED 2017
Special Revenue and Grants				
Home Loan	4,241,047	1,541,511	-	3,000
CA Used Oil	6,024	5,728	5,400	5,700
Police Grants	134,168	116,119	135,955	147,320
Police - Asset Forfeiture	-	2,257	-	-
CDBG	15,634	5,477	216,057	1,000
CDBG Rehabilitation Grant	224	9,038	-	-
Gas Tax	71,323	124,014	215,354	109,068
Traffic Safety	22,425	26,948	27,000	35,000
Special Revenue and Grants Total	4,490,845	1,831,093	599,766	301,088
Capital Projects				
Unrestricted CIP	3,859	12,290	35,000	-
Public Works	9,517	83,759	-	55,000
Storm Drainage	9,495	8,649	148,486	12,000
Core Area Drainage	1,193,678	66,737	-	-
Transportation	254,288	135,216	24,500	462,500
Transit CIP	33,484	32,474	73,070	73,455
Recreation CIP	-	1,415	-	130,000
Parks CIP	1,095	6,722	65,000	25,000
Capital Projects Total	\$ 1,505,416	\$ 347,262	\$ 346,056	\$ 757,955
Special Assessment and CFDs				
Lighting & Landscaping #1-10	226,057	227,812	201,454	203,045
CFD 2003-1 Valley Glen	48,437	95,483	150,130	137,671
CFD Pond C / Lateral Two	5,009	2,768	64,512	43,286
CFD 2013-1 Parklane	-	1,451	199,564	5,176,531
West A Street AD	853,229	-	-	-
NFSAD	5,212,120	594,508	200,530	728,255
Special Assessment and CFDs Total	\$ 6,344,853	\$ 922,023	\$ 816,190	\$ 6,288,788
Debt Service				
Lease Financing	444,092	263,705	263,393	267,337
DPFA - Assess Districts	8,777,348	-	-	-
DPFA - Reassessment Rev Bds	258,849	570,030	649,926	623,369
Debt Service Total	\$ 9,480,289	\$ 833,735	\$ 913,319	\$ 890,706
Successor Agency				
Low and Mod Inc Hsg Asset Fund	1,110	-	35,000	35,000
RDA Obligation Retirement Fund	164,542	292,540	340,035	375,280
Agency Total	\$ 165,652	\$ 292,540	\$ 375,035	\$ 410,280
TOTALS	\$ 38,068,146	\$ 23,003,311	\$ 40,093,691	\$ 29,082,498

CITY OF DIXON
FY 2017 BUDGET EXPENDITURE BY ELEMENT
INCLUDES TRANSFERS



FUND	SALARIES	BENEFITS	OPERATIONS	OTHER CHARGES	CAPITAL OUTLAY	TRANSFERS	DEBT PAYMENTS	TOTAL
General Fund	7,919,835	3,399,907	3,123,890	-	480,078	438,668	-	15,362,378
Contingency	-	-	-	-	-	320,140	-	320,140
Council Contingency Fund	-	-	241,300	-	-	-	-	241,300
Recreation	19,392	922	30,325	-	-	16,060	-	66,699
Community Support	-	-	10,000	-	-	-	-	10,000
Planning Agreements	-	-	30,000	-	25,500	-	-	55,500
Lease Financing	-	-	-	267,337	-	-	-	267,337
DPFA - Reassessment Rev Bds	-	-	10,300	-	-	-	613,069	623,369
Sewer - O&M	341,473	202,174	719,442	-	110,453	2,127,643	-	3,501,185
Sewer Equipment Replacement	-	-	-	-	-	87,500	-	87,500
Sewer Debt	-	-	-	169,294	-	-	-	169,294
Sewer SRF Debt	-	-	-	-	-	1,426,684	-	1,426,684
Sewer - Improvements	-	-	-	-	-	513,484	-	513,484
Sewer-Rehab Projects	-	-	-	-	199,000	6,062	-	205,062
Sewer Capital Mixed	-	-	-	-	1,436,500	184	-	1,436,684
Water Operations & Maintenance	50,931	23,857	1,023,638	-	-	511,226	-	1,609,652
Water Capital Projects Rehab	-	-	-	-	167,000	15,808	-	182,808
Transit	270,773	165,848	181,549	600	90,000	68,815	-	777,585
Unrestricted CIP	-	-	-	-	-	12,000	-	12,000
Fire	-	-	-	-	-	20,489	-	20,489
Police	-	-	-	-	-	3,419	-	3,419
City Facilities	-	-	-	-	-	12,487	-	12,487
Public Works	-	-	-	-	55,000	13,030	-	68,030
Storm Drainage	-	-	-	-	12,000	1,603	-	13,603
Transportation	-	-	15,000	-	447,500	6,487	-	468,987
Transit CIP	-	-	-	73,455	-	-	-	73,455
Recreation CIP	-	-	-	-	130,000	-	-	130,000
Parks CIP	-	-	-	-	25,000	-	-	25,000
Home Loan	-	-	3,000	-	-	-	-	3,000
Low and Mod Inc Hsg Asset Fund	-	-	35,000	-	-	-	-	35,000
Gas Tax	20,208	10,860	37,000	-	41,000	318,925	-	427,993
Traffic Safety	-	-	35,000	-	-	587	-	35,587
CA Used Oil	-	-	5,700	-	-	-	-	5,700
Police Grants	49,448	15,372	82,500	-	-	-	-	147,320
CDBG	-	-	1,000	-	-	-	-	1,000
Lighting & Landscaping #1-10	-	-	203,045	-	-	-	-	203,045
CFD 2003-1 Valley Glen	40,289	22,216	54,291	-	20,875	1,476	-	139,147
CFD Pond C / Lateral Two	20,080	11,295	9,911	-	2,000	129	-	43,415
CFD 2013-1 Parklane	-	-	10,255	-	4,815,870	-	350,406	5,176,531
NFSAD	-	-	60,000	668,255	-	12,467	-	740,722
RDA Obligation Retirement Fund	-	-	4,000	2,500	-	162,118	368,780	537,398
DFFPD	-	-	594,777	-	43,409	-	-	638,186
Equipment Replacement	-	-	-	-	-	10,000	-	10,000
Infrastructure Reserve	-	-	-	-	-	30,000	-	30,000
TOTAL	8,732,429	3,852,451	6,520,923	1,181,441	8,101,185	6,137,491	1,332,255	35,858,175

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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.

CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	General Fund ¹ 100	Contingency 101	Council Discretionary 102
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2015	24,685,547	3,366,502	1,619,482	237,565
Estimated Revenue & Transfers	80,595,355	15,090,798	2,916	418,130
Total Projected Available Resources	105,280,902	18,457,300	1,622,398	655,695
Estimated Expenditures	75,726,962	15,282,621	386,803	477,825
Estimated Ending Fund Balance - June 30, 2016	<u>29,553,940</u>	<u>3,174,679</u>	<u>1,235,595</u>	<u>177,870</u>
		29.27% <i>General Fund Reserve</i>		

FY2017 ADOPTED RESOURCES AND APPROPRIATIONS				
Estimated Beginning Fund Balance - July 2016	29,553,940	3,174,679	1,235,595	177,870
Adopted Revenue & Transfers	32,593,658	15,084,657	2,900	350,380
Total Projected Available Resources	62,147,598	18,259,335	1,238,495	528,250
Adopted Appropriations	35,219,989	15,362,378	320,140	241,300
Estimated Ending Fund Balance - June 30, 2017	<u>26,927,609</u>	<u>2,896,958</u>	<u>918,355</u>	<u>286,950</u>
		26.14% <i>General Fund Reserve</i>		

¹General Fund includes one time items

CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

	GENERAL FUND AND SUB FUNDS				
	Recreation	Community Support	Planning	Equipment Replacement Reserve	Building Reserve
	103	105	190	820	830
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2015	171	11,007	(3,769)	524,404	103,845
Estimated Revenue & Transfers	64,847	12,027	28,066	7,937	100
Total Projected Available Resources	65,018	23,034	24,297	532,341	103,945
Estimated Expenditures	65,018	1,000	40,848	86,500	43,669
Estimated Ending Fund Balance - June 30, 2016	<u>-</u>	<u>22,034</u>	<u>(16,550)</u>	<u>445,841</u>	<u>60,276</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2016	-	22,034	(16,550)	445,841	60,276
Adopted Revenue & Transfers	66,699	12,000	45,000	-	12,651
Total Projected Available Resources	66,699	34,034	28,450	445,841	72,927
Adopted Appropriations	66,699	10,000	55,500	10,000	-
Estimated Ending Fund Balance - June 30, 2017	<u>-</u>	<u>24,034</u>	<u>(27,050)</u>	<u>435,841</u>	<u>72,927</u>

CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

GENERAL FUND AND SUB FUNDS

	Infrastructure Reserve 831	Technology Replacement 832	PERS Stabilization 840	GF & SUB FUNDS TOTAL
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2015	201,264	-	64,758	6,125,230
Estimated Revenue & Transfers	50,200	-	75,702	15,750,723
Total Projected Available Resources	251,464	-	140,460	21,875,954
Estimated Expenditures	64,301	-	-	16,448,585
Estimated Ending Fund Balance - June 30, 2016	<u>187,163</u>	<u>-</u>	<u>140,460</u>	<u>5,427,369</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS				
Estimated Beginning Fund Balance - July 2016	187,163	-	140,460	5,427,369
Adopted Revenue & Transfers	50,200	40,000	-	15,664,487
Total Projected Available Resources	237,363	40,000	140,460	21,091,855
Adopted Appropriations	30,000	-	-	16,096,017
Estimated Ending Fund Balance - June 30, 2017	<u>207,363</u>	<u>40,000</u>	<u>140,460</u>	<u>4,995,839</u>

CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

	ENTERPRISE FUNDS*				
	Sewer O&M 305	SRF Reserve 306	Sewer Equipment Replacement 307	Sewer Debt Service 308	SRF Debt Service 309
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2015	1,585,390	505,883	237,149	-	2,530
Estimated Revenue & Transfers	3,243,443	867,423	56,246	176,685	19,387,375
Total Projected Available Resources	4,828,833	1,373,306	293,395	176,685	19,389,905
Estimated Expenditures	3,592,798	-	42,000	173,042	19,043,247
Estimated Ending Fund Balance - June 30, 2016	<u>1,236,035</u>	<u>1,373,306</u>	<u>251,395</u>	<u>3,643</u>	<u>346,658</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2016	1,236,035	1,373,306	251,395	3,643	346,658
Adopted Revenue & Transfers	4,080,578	361,387	320,000	169,294	2,663,684
Total Projected Available Resources	5,316,613	1,734,693	571,395	172,937	3,010,342
Adopted Appropriations	3,501,185	-	87,500	169,294	1,426,684
Estimated Ending Fund Balance - June 30, 2017	<u>1,815,429</u>	<u>1,734,693</u>	<u>483,895</u>	<u>3,643</u>	<u>1,583,658</u>

* 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
FY2016 and FY2017

	ENTERPRISE FUNDS*		
	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2015	2,776,455	715,033	(473,325)
Estimated Revenue & Transfers	271,316	516,881	19,334,947
Total Projected Available Resources	3,047,771	1,231,914	18,861,622
Estimated Expenditures	265,876	521,657	18,651,657
Estimated Ending Fund Balance - June 30, 2016	<u>2,781,895</u>	<u>710,257</u>	<u>209,965</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2016	2,781,895	710,257	209,965
Adopted Revenue & Transfers	450,633	205,062	1,436,684
Total Projected Available Resources	3,232,528	915,319	1,646,649
Adopted Appropriations	513,484	205,062	1,436,684
Estimated Ending Fund Balance - June 30, 2017	<u>2,719,044</u>	<u>710,257</u>	<u>209,965</u>

* 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
FY2016 and FY2017

	ENTERPRISE FUNDS*				
	Water O&M 331	Water Ops Reserve 332	Water Capital Reserve 333	Water CIP 334	Water Capital Rehab 335
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2015	1,304,156	261,916	167,842	(502,393)	32,874
Estimated Revenue & Transfers	1,481,630	48,929	185	114	563,129
Total Projected Available Resources	2,785,786	310,845	168,027	(502,279)	596,003
Estimated Expenditures	1,828,348	-	-	2,713	582,116
Estimated Ending Fund Balance - June 30, 2016	<u>957,438</u>	<u>310,845</u>	<u>168,027</u>	<u>(504,991)</u>	<u>13,887</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2016	957,438	310,845	168,027	(504,991)	13,887
Adopted Revenue & Transfers	1,411,860	-	200,000	-	182,808
Total Projected Available Resources	2,369,298	310,845	368,027	(504,991)	196,695
Adopted Appropriations	1,609,652	-	-	-	182,808
Estimated Ending Fund Balance - June 30, 2017	<u>759,646</u>	<u>310,845</u>	<u>368,027</u>	<u>(504,991)</u>	<u>13,887</u>

* 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
FY2016 and FY2017

	ENTERPRISE FUNDS*	
	Transit 350	ENTERPRISE FUNDS TOTAL
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS		
Beginning Fund Balance - July 2015	147,444	6,760,953
Estimated Revenue & Transfers	759,957	46,708,260
Total Projected Available Resources	907,401	53,469,213
Estimated Expenditures	726,399	45,429,851
Estimated Ending Fund Balance - June 30, 2016	181,002	8,039,361
 FY2017 ADOPTED RESOURCES AND APPROPRIATIONS		
Estimated Beginning Fund Balance - July 2016	181,002	8,039,361
Adopted Revenue & Transfers	680,266	12,162,256
Total Projected Available Resources	861,268	20,201,617
Adopted Appropriations	777,585	9,909,938
Estimated Ending Fund Balance - June 30, 2017	83,683	10,291,680

* 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
FY2016 and FY2017

	GRANT FUNDS					GRANT FUNDS TOTAL
	Home FTHB Loan Program 525	Used Oil Grant 550	Police Grants 560	CDBG 570	CDBG PTA Grant 572	
	FY2016 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2015	32,216	3,115	185,396	378,825	(9,261)	590,291
Estimated Revenue & Transfers	4,439,644	5,325	100,100	38,887	1,300,000	5,883,956
Total Projected Available Resources	4,471,860	8,440	285,496	417,712	1,290,739	6,474,247
Estimated Expenditures	4,297,005	5,450	77,972	211,057	1,290,739	5,882,224
Estimated Ending Fund Balance - June 30, 2016	<u>174,854</u>	<u>2,990</u>	<u>207,524</u>	<u>206,655</u>	<u>-</u>	<u>592,023</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2016	174,854	2,990	207,524	206,655	-	592,023
Adopted Revenue & Transfers	1,000	5,325	100,000	39,933	-	146,258
Total Projected Available Resources	175,854	8,315	307,524	246,588	-	738,281
Adopted Appropriations	3,000	5,700	147,320	1,000	-	157,020
Estimated Ending Fund Balance - June 30, 2017	<u>172,854</u>	<u>2,615</u>	<u>160,204</u>	<u>245,588</u>	<u>-</u>	<u>581,261</u>

CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

	SPECIAL REVENUE FUNDS			SPECIAL REVENUE FUNDS TOTAL
	Gas Tax 530	Traffic Safety 540	Asset Forfeiture 561	
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2015	485,977	74,150	3,112	563,239
Estimated Revenue & Transfers	431,958	14,857	-	446,815
Total Projected Available Resources	917,935	89,007	3,112	1,010,054
Estimated Expenditures	416,970	68,420	-	485,390
Estimated Ending Fund Balance - June 30, 2016	<u>500,965</u>	<u>20,587</u>	<u>3,112</u>	<u>524,664</u>
 FY2017 ADOPTED RESOURCES AND APPROPRIATIONS				
Estimated Beginning Fund Balance - July 2016	500,965	20,587	3,112	524,664
Adopted Revenue & Transfers	398,203	15,000	-	413,203
Total Projected Available Resources	899,168	35,587	3,112	937,867
Adopted Appropriations	427,993	35,587	-	463,580
Estimated Ending Fund Balance - June 30, 2017	<u>471,175</u>	<u>-</u>	<u>3,112</u>	<u>474,287</u>

CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	CIP 400	Comm. Dev 404	Fire 410	Police 420	City Facilities 430	Public Works 440
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2015	282,060	173	106,116	46,138	66,025	339,863
Estimated Revenue & Transfers	275	-	51,477	22,379	38,718	10,464
Total Projected Available Resources	282,335	173	157,593	68,517	104,743	350,327
Estimated Expenditures	112,145	-	118,608	51,576	69,347	12,858
Estimated Ending Fund Balance - June 30, 2016	<u>170,190</u>	<u>173</u>	<u>38,985</u>	<u>16,941</u>	<u>35,396</u>	<u>337,469</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2016	170,190	173	38,985	16,941	35,396	337,469
Adopted Revenue & Transfers	275	-	112,120	48,744	71,419	18,800
Total Projected Available Resources	170,465	173	151,105	65,685	106,815	356,269
Adopted Appropriations	12,000	-	20,489	3,419	12,487	68,030
Estimated Ending Fund Balance - June 30, 2017	<u>158,465</u>	<u>173</u>	<u>130,616</u>	<u>62,266</u>	<u>94,328</u>	<u>288,239</u>

CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Storm Drainage 450	Core Area Drainage 451	Trans- portation 460	Transit 470	Recreation 480
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2015	(70,591)	1,438	3,120,214	(231)	1,802,380
Estimated Revenue & Transfers	2,371	2	1,135,978	74,606	241,020
Total Projected Available Resources	(68,221)	1,440	4,256,193	74,375	2,043,400
Estimated Expenditures	150,170	792	1,984,473	74,375	65,160
Estimated Ending Fund Balance - June 30, 2016	<u>(218,391)</u>	<u>648</u>	<u>2,271,720</u>	<u>-</u>	<u>1,978,241</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2016	(218,391)	648	2,271,720	-	1,978,241
Adopted Revenue & Transfers	31,908	-	547,547	73,455	305,320
Total Projected Available Resources	(186,482)	648	2,819,267	73,455	2,283,561
Adopted Appropriations	13,603	-	468,987	73,455	130,000
Estimated Ending Fund Balance - June 30, 2017	<u>(200,085)</u>	<u>648</u>	<u>2,350,280</u>	<u>-</u>	<u>2,153,561</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2016 and FY2017

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Recreation 481	Ag. Land Mitigation 490	CIP FUNDS TOTAL
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2015	823,915	64,419	6,581,918
Estimated Revenue & Transfers	76,556	(14)	1,653,832
Total Projected Available Resources	900,471	64,405	8,235,750
Estimated Expenditures	218,494	-	2,857,997
Estimated Ending Fund Balance - June 30, 2016	<u>681,977</u>	<u>64,405</u>	<u>5,377,753</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2016	681,977	64,405	5,377,753
Adopted Revenue & Transfers	96,582	-	1,306,170
Total Projected Available Resources	778,558	64,405	6,683,922
Adopted Appropriations	25,000	-	827,470
Estimated Ending Fund Balance - June 30, 2017	<u>753,558</u>	<u>64,405</u>	<u>5,856,452</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2016 and FY2017

SPECIAL ASSESSMENTS - L&L AND CFD FUNDS

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2015	112,324	1,081,638	43,721
Estimated Revenue & Transfers	201,416	90,195	64,819
Total Projected Available Resources	313,740	1,171,833	108,539
Estimated Expenditures	184,033	137,275	52,454
Estimated Ending Fund Balance - June 30, 2016	<u>129,706</u>	<u>1,034,558</u>	<u>56,085</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2016	129,706	1,034,558	56,085
Adopted Revenue & Transfers	203,045	89,074	66,129
Total Projected Available Resources	332,751	1,123,632	122,214
Adopted Appropriations	203,045	139,147	43,415
Estimated Ending Fund Balance - June 30, 2017	<u>129,706</u>	<u>984,485</u>	<u>78,799</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2016 and FY2017

SPECIAL ASSESSMENTS - L&L AND CFD FUNDS

	CFD 2013-1 PARKLANE 660	N.First Street 720	SPECIAL ASSMT/CFD & L&L FUNDS TOTAL
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2015	(1,451)	1,186,303	2,422,534
Estimated Revenue & Transfers	7,849,023	696,336	8,901,788
Total Projected Available Resources	7,847,571	1,882,639	11,324,322
Estimated Expenditures	2,013,047	671,307	3,058,117
Estimated Ending Fund Balance - June 30, 2016	<u>5,834,524</u>	<u>1,211,332</u>	<u>8,266,206</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2016	5,834,524	1,211,332	8,266,206
Adopted Revenue & Transfers	364,500	695,248	1,417,996
Total Projected Available Resources	6,199,024	1,906,580	9,684,201
Adopted Appropriations	5,176,531	740,722	6,302,861
Estimated Ending Fund Balance - June 30, 2017	<u>1,022,493</u>	<u>1,165,858</u>	<u>3,381,340</u>

CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

	DEBT SERVICE FUNDS		
	Lease Financing 275	DPFA Reassmt. Rev Bond 281	DEBT SERVICE FUNDS TOTAL
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2015	-	1,123,620	1,123,620
Estimated Revenue & Transfers	263,393	688,041	951,434
Total Projected Available Resources	263,393	1,811,661	2,075,054
Estimated Expenditures	263,393	623,178	886,571
Estimated Ending Fund Balance - June 30, 2016	<u>-</u>	<u>1,188,483</u>	<u>1,188,483</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2016	-	1,188,483	1,188,483
Adopted Revenue & Transfers	267,337	678,554	945,891
Total Projected Available Resources	267,337	1,867,037	2,134,374
Adopted Appropriations	267,337	623,369	890,706
Estimated Ending Fund Balance - June 30, 2017	<u>-</u>	<u>1,243,668</u>	<u>1,243,668</u>

CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

	SUCCESSOR AGENCY FUNDS		
	Housing Successor Agency 527	RDA Obligation Retirement 740	SUCCESSOR AGENCY FUNDS TOTAL
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2015	86,272	431,490	517,761
Estimated Revenue & Transfers	28,544	270,004	298,548
Total Projected Available Resources	114,816	701,493	816,309
Estimated Expenditures	-	678,227	678,227
Estimated Ending Fund Balance - June 30, 2016	<u>114,816</u>	<u>23,266</u>	<u>138,082</u>
 FY2017 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2016	114,816	23,266	138,082
Adopted Revenue & Transfers	-	537,398	537,398
Total Projected Available Resources	114,816	560,664	675,480
Adopted Appropriations	35,000	537,398	572,398
Estimated Ending Fund Balance - June 30, 2017	<u>79,816</u>	<u>23,266</u>	<u>103,082</u>

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Capital Equipment
(All Funds)



General Fund
Five-Year Projections

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS
(not included in Capital Project Funds)
FY 2016-17 BUDGET

GENERAL FUND

Dept #	(N)ew/ (R)eplace	Category*	Item Description	Total Cost/Unit	Quantity	Total Dept. Cost
114	N	E	MS Exchange Server - needed for MS16 upgrade	8,000	1.00	8,000
114	R	E	Continue phone replacement to VOIP for Corp Yard, Police, Engineering (transfer from Infrastructure Fund)	30,000	1.00	30,000
152	R	B	Pool Tile & Concrete Repairs	84,000	1.00	84,000
152	N	E	Pool Recirculating Pump to improve shower heating efficiency	5,000	1.00	5,000
152	R	E	Polaris EV Utility Vehicle (Replacement Vehicle) (AQMD grant funded, no local match required)*	13,953	1.00	13,953
153	N	E	Hot Box/Asphalt Recycling Trunk for pavement patching fund from gas tax 530	45,000	1.00	45,000
154	N	E	Storm Drain camera (heavier duty than sewer); share cost w/ 651	37,500	0.67	25,125
154	R	E	Retrofit CCTV truck (5 yr tech update - controls for cameras) - cost share with 305 and 651	50,000	0.20	10,000
166	N	E	Lucas Chest Compression System - mechanically controlled chest compression system (for CPR) that standardizes chest compressions in accordance with the latest scientific guidelines.	13,000	2.00	26,000
166	N	V	Utility Terrain Vehicle (UTV), 4x4 for off-road and specialized events	15,000	1.00	15,000
166	N	V	Command Vehicle - SUV	58,000	1.00	58,000
General Fund Total						320,078

OTHER FUNDS

305-300	N	E	Pickup utility bed	9,000	1.00	9,000
305-300	R	E	Polaris EV Utility Vehicle (Replacement Vehicle) (AQMD grant funded, no local match required)*	13,953	1.00	13,953
305-301	R	E	Retrofit CCTV truck (5 yr tech update - controls for cameras) - cost share with 154 and 651	50,000	0.65	32,500
305-301	R	E	CCTV cameras	55,000	1.00	55,000
350	R	V	Replace bus (federal grant \$65,000 awarded)	80,000	1.00	80,000
350	R	B	Roofing repairs; transit building at PW yard	10,000	1.00	10,000
560	N	E	Computer server and Storage device for In-car Camera System	6,000	1.00	6,000
651	R	E	Retrofit CCTV truck (5 yr tech update - controls for cameras) - cost share with 154 and 305	50,000	0.15	7,500
651	N	E	Storm Drain camera (heavier duty than sewer); share cost w/ 154	37,500	0.33	12,375
Other Funds Total						226,328

N = New
R = Replacement

V = Vehicles
E = Equipment
F = Furniture/Fixtures

General Fund Total	320,078
Other Funds Total	226,328
Grand Total Funded Capital	546,406

*Grant was accepted by City Council on 8/9/16

CITY OF DIXON GENERAL FUND FIVE YEAR PROJECTION
Adopted Budget 2016-17

Description	Actual 2014-15	Revised 2015-16	Adopted 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
Revenues								
Property Taxes	3,496,898	3,491,244	3,651,619	3,824,652	3,882,021	3,940,252	4,019,057	4,099,438
Sales Taxes	4,698,042	4,919,417	5,404,014	5,480,433	5,590,042	5,701,842	5,815,879	5,932,197
Motor Vehicle In Lieu Taxes	1,356,799	1,334,160	1,432,660	1,461,313	1,490,539	1,520,350	1,550,757	1,581,772
Franchise Fees	555,499	583,430	595,963	607,882	620,040	632,441	645,090	657,991
Transient Occupancy Taxes	345,449	440,005	415,145	423,448	431,917	440,555	449,366	458,354
All Other Taxes	247,223	246,840	243,950	248,829	253,806	258,882	264,059	269,341
Admin Fees	360,180	209,237	243,905	251,222	256,247	261,372	266,599	271,931
Charges for Svcs/ Permits/Fees	1,885,178	1,961,563	1,752,517	1,677,568	1,711,119	1,745,341	1,780,248	1,815,853
Grants (or IGR)	315,520	346,931	69,250	5,150	5,150	5,150	5,150	5,150
Interest Income	60,594	59,680	59,860	61,287	60,587	55,855	55,855	59,680
All Other Revenues	212,670	187,144	206,955	164,970	164,970	164,970	164,970	164,970
Total Revenues	13,534,052	13,779,651	14,075,839	14,206,754	14,466,437	14,727,010	15,017,031	15,316,677
Transfers-In	1,071,728	1,202,077	1,008,818	1,029,356	1,039,650	1,050,046	1,060,547	1,071,152
Total Revenues & Transfers	\$ 14,605,780	\$ 14,981,728	\$ 15,084,657	\$ 15,236,110	\$ 15,506,087	\$ 15,777,056	\$ 16,077,577	\$ 16,387,829
Expenditures								
Salary/Benefits	10,487,092	11,024,424	11,319,742	12,235,871	12,860,182	13,245,988	13,510,908	13,781,126
Operating Expenses	2,552,297	3,576,455	3,178,930	3,242,509	3,307,359	3,373,506	3,440,976	3,509,796
Capital Outlay	297,441		98,953	103,901	105,979	108,098	110,260	112,465
Transfers	473,662	214,765	438,668	402,934	375,103	270,097	274,149	278,261
Total Expenditures/Transfers	\$ 13,810,492	\$ 14,815,644	\$ 15,036,293	\$ 15,985,214	\$ 16,648,623	\$ 16,997,689	\$ 17,336,292	\$ 17,681,648
Variance Revenue vs Expense	\$ 795,288	\$166,084	\$48,364	(\$749,105)	(\$1,142,536)	(\$1,220,633)	(\$1,258,715)	(\$1,293,819)
Budget Amendments & updated projections			(392,488)					
Revised Variance Rev. Vs. Expense			\$ (344,124)					
Beginning Fund Balance	4,390,696	4,985,984	4,168,225	3,177,876	2,428,771	1,286,235	65,602	(1,193,113)
Trans. General Plan & One Time Items	(200,000)	(983,844)	(646,225)	(120,000)				
Ending Fund Balance	\$ 4,985,984	\$ 4,168,225	\$ 3,177,876	\$ 2,428,771	\$ 1,286,235	\$ 65,602	\$ (1,193,113)	\$ (2,486,931)
Ending Reserve (ExcTransfers)	37.39%	28.55%	21.77%	15.59%	7.90%	0.39%	-6.99%	-14.29%

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Budget Process / Calendar



Budget Practices and Policies

Budget Process and Calendar

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

Budget Roles and Responsibilities

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

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

Budget Process

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

Budget Phases

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

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

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

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

City of Dixon
Budget Calendar Fiscal Year 2016-17

Date	Description
January* 2016	PERS Actuarial rates available for FY 2016-17 <i>*Estimated Availability (originally due in November)</i>
December 31	Finance estimates labor costs - current and budget year
January 11	Template for Mid-Year Review to Departments
29	Temporary Staffing requests due to Finance; any personnel allocation changes or increase in hours
29	Mid Year Budget requests due to Finance
February 2	Preliminary Discussion of 2016-17 budget parameters
9	Budget Worksheets including personnel budgets distributed to departments for review
23	Mid-year budget review - City Council
26	New Position Requests Due
March 11	General Fund worksheets due to Finance
25	All other funds due to Finance
29	Department Head Budget meetings kick-off - Review positions/capital
April 1	Worker's Comp rates for FY 2016-17 due to Finance (HR)
1-15	Departmental Budget Review Meetings
22	Budget narratives due to Finance
May 6	Preliminary Budget released to City Council
6-17	Budget Reviewed by City Council
13	Submit Discussion Papers to Finance
18	Budget Workshop - All Funds
25	Budget Workshop - tentative, if needed for additional discussions
June 1	Staff prepare Budget and resolution (making any changes from Budget workshops)
14	Public Hearing to Adopt Budget and Gann Limit
30	FY 2016-17 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 2016-17
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 2015, with sales 13.1% higher than the same period one year earlier. As a frame of reference, during the same period Solano County revenues reflected a 4.6% increase, and the Bay area was up 3.6%. Demand for new cars, trucks, manufactured equipment and increased restaurant patronage accounted for increases throughout the county. Building and construction materials added to the increase and offset the decline in petroleum industries and service stations.

Sales Tax		+/- %
FY 2014 Actual	3,467,346	
FY 2015 Actual	3,794,562	+9.4%
FY 2016 Estimate	4,393,311	+15.8%
FY 2017 Budget	5,404,014	+23.0%
35.8% of total Revenue		

- Property Tax.** The first regular apportionments of 2015-16 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 values when the real estate market declines. This has been one critical factor for the lower revenues received in Dixon and throughout Solano County. Due to improvements in the real estate market, county assessors

Property Tax		+/- %
FY 2014 Actual	3,162,392	
FY 2015 Actual	3,462,744	+9.5%
FY 2016 Estimate	3,458,115	-1.0%
FY 2017 Budget	1,432,660	+7.4%
24.0% of total Revenue		

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 9.5% of General Fund revenue.

Motor Vehicle in-Lieu Tax		+/- %
FY 2014 Actual	1,277,275	
FY 2015 Actual	1,356,799	+6.2%
FY 2016 Estimate	1,334,160	-1.7%
FY 2017 Budget	1,432,660	+7.4%
9.5% of total Revenue		

- Construction Permit Fees.** Building Permits were been lower than anticipated in FY2016 revenue projections were adjusted downward at midyear. Based on updated information indicating a multi-year phase-in, FY 2017 is budgeted conservatively. Residential permits continue to be issued for HVAC system, photovoltaic installation and residential reroof projects.

Construction Permit Fees		+/- %
FY 2014 Actual	622,452	
FY 2015 Actual	504,806	-23.8%
FY 2016 Estimate	537,056	+6.4%
FY 2017 Budget	511,044	-4.8%
3.4% of total Revenue		

- 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 2014 Actual	551,637	
FY 2015 Actual	555,499	+0.7%
FY 2016 Estimate	583,430	+5.0%
FY 2017 Budget	595,963	+2.1%
4.0% of total Revenue		

- 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 2014 Actual	305,922	
FY 2015 Actual	345,449	+12.9%
FY 2016 Estimate	440,005	+27.4%
FY 2017 Budget	415,145	-5.6%
2.8% of total Revenue		

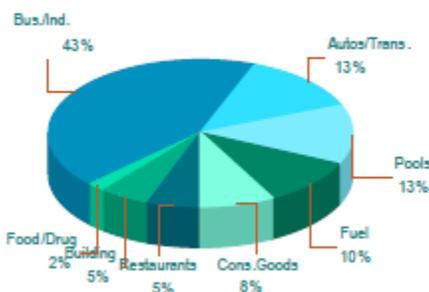
Business can be cyclical depending on special events scheduled in Dixon or neighboring communities. Staff had increased revenue projections for this category in the past year due to the timely payments by operators and increased business. FY 2016 saw an increase in the first quarter due in part to firefighters staying in the area while responding to a large wildland fire.

- 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.

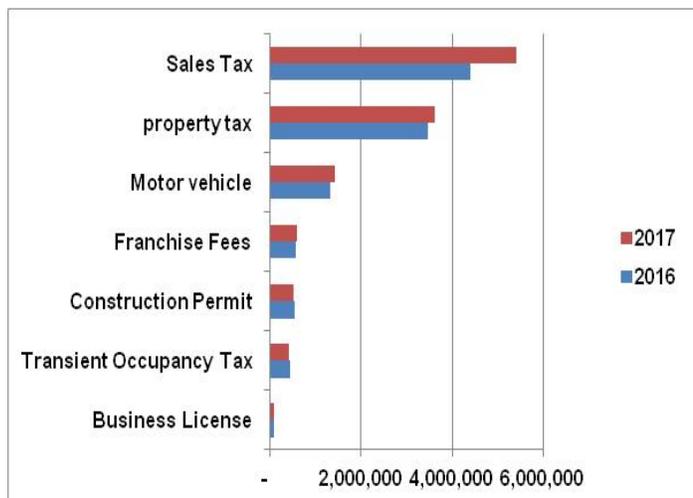
Business Licenses		+/- %
FY 2014 Actual	81,621	
FY2015 Actual	83,484	+2.3%
FY 2016 Estimate	87,232	+4.5%
FY 2017 Budget	81,605	-6.5%
0.5% of total Revenue		

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.

REVENUE BY BUSINESS GROUP
Dixon This Quarter



Q4 2015 – HdL Companies



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Organization Chart



Staffing Chart

City of Dixon

FULL AND PERMANENT PART TIME CITY STAFFING

<u>DEPARTMENT</u>	<u>FISCAL YEAR</u>							
	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17
City Manager ¹	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
City Clerk ²	4.75	4.00	-	-	1.00	1.00	1.00	1.00
Administrative Services ²	5.84	4.84	9.09	9.75	9.75	9.75	9.88	9.88
Human Resources ²	1.75	1.75	2.75	2.75	1.75	1.75	1.75	1.75
Information Technology ²	1.00	1.00	-	-	-	-	-	-
Economic Development ¹	1.00	1.00	1.00	-	-	-	-	-
Community Development	2.75	2.75	3.00	2.40	3.13	2.98	3.00	4.00
Building	1.25	1.25	-	-	-	-	-	-
City Engineering/Public Works	6.50	5.50	5.50	5.50	5.45	5.65	6.20	4.63
Public Works O&M ³	1.00	1.05	-	-	-	-	-	-
Garage ³	1.00	-	-	-	-	-	-	-
Parks/Building Maintenance ³	8.00	8.50	9.00	7.50	7.63	8.15	7.48	9.80
Street Maintenance ³	5.00	3.00	4.50	4.00	3.50	3.50	2.70	2.70
Storm Drain Maintenance ³	2.00	1.00	-	-	-	-	0.75	0.75
Building Maintenance ³	1.50	0.25	-	-	-	-	-	-
Landscape/Lighting/ A.D. ⁴	-	2.00	2.00	1.00	1.00	1.00	1.97	1.30
Police ⁵	29.50	29.00	30.00	30.00	30.00	30.00	31.00	30.00
Fire ⁶	22.00	22.00	21.00	21.00	21.00	24.00	24.00	25.00
Code Compliance ⁵	1.00	1.00	-	-	-	-	-	-
Recreation	3.40	2.35	1.40	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	8.17	7.17	7.17	6.50	7.05	6.70	6.80	6.77
Water ³	-	-	-	-	-	-	0.60	0.55
Transit	6.19	6.78	6.21	6.19	5.75	5.75	5.75	6.50
Gas Tax ⁷	-	-	-	-	-	-	0.50	0.50
TOTAL:	115.20	107.79	104.21	100.59	101.01	104.23	107.38	109.13

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

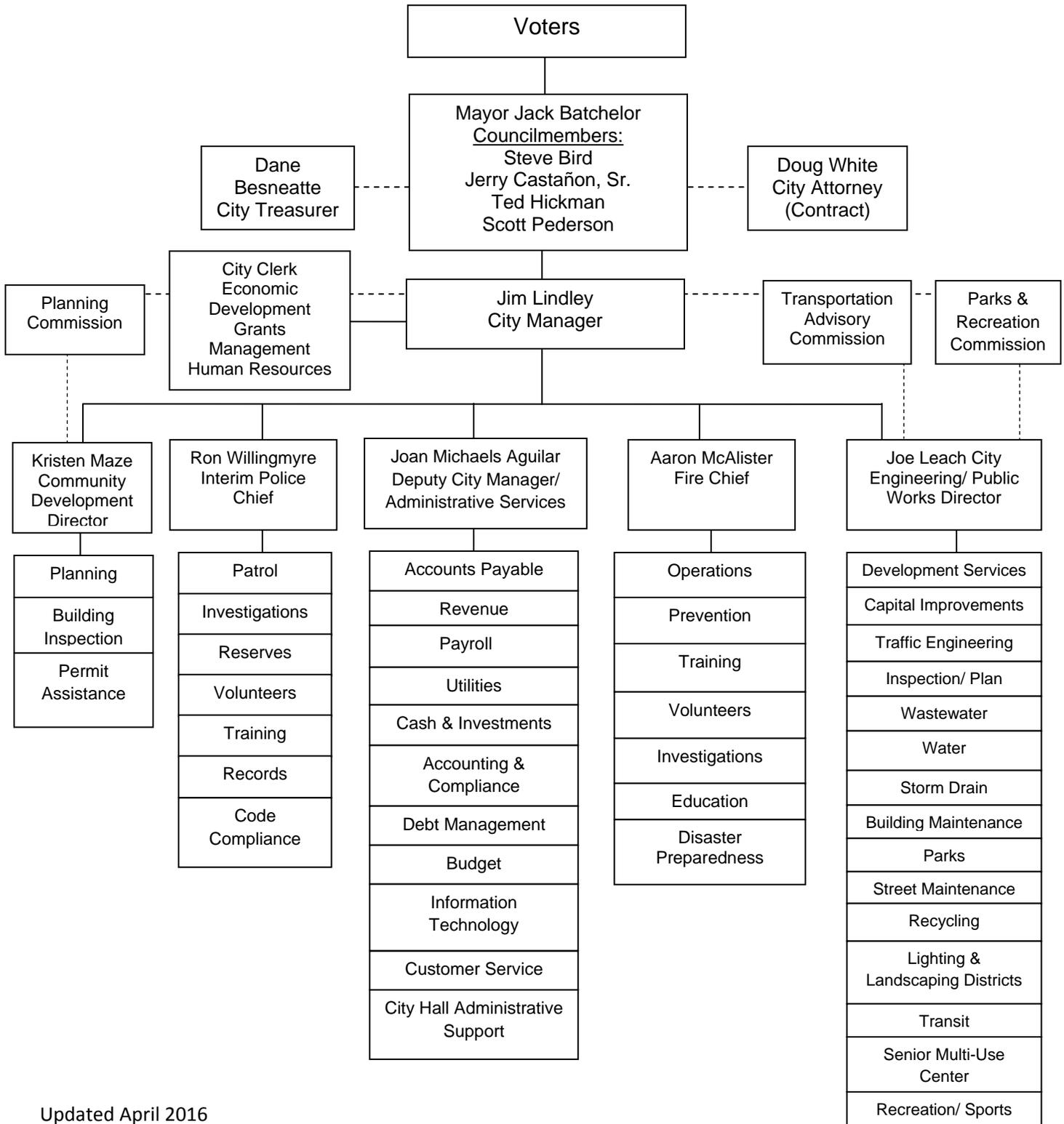
⁵ In FY11/12 the Police and Code Compliance departments were consolidated. FY 15/16 includes a FT Sergeant

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 2016**



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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. In recent years this fund has been reflected on the summary page only to show fund balance. In FY 2015-16 there was increased development activity and we are budgeting for anticipated legal and project administration expenditures in FY 2016-17. Current projects include Civic Dixon, Southwest, TEC Equipment and Valley Glen 2 CFD.

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.

Technology Replacement Fund – Fund 832 – New Fund

The Technology Reserve Fund is has been created by an initial \$40,000 transfer made from the General Fund. The purpose of this fund is to provide funding for future upgrades and replacements of computers, servers and other technology that has a known anticipated lifespan.

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 2016 PROJECTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2015	\$ 4,985,984
ESTIMATED FY2015-16	<u>Projected Year- End</u>
ESTIMATED REVENUE	13,891,637
TRANSFERS IN	<u>1,202,077</u>
ESTIMATED REVENUE AND TRANSFERS	<u>15,093,714</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	20,079,698
TOTAL APPROPRIATIONS	15,067,856
TRANSFERS OUT (Fund 100)	214,765
TRANSFERS OUT, (Fund 101) for General Plan	<u>386,803</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>15,669,424</u>
 ESTIMATED FUND BALANCE JUNE 2016	 4,410,274
Budget Reserve (%)	29.27%

SUMMARY OF FY 2017 PROPOSED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2016 (estimated)	\$ 4,410,274
PROPOSED FY 2016-17 BUDGET	<u>Amount</u>
ESTIMATED REVENUE	14,078,739
TRANSFERS IN	<u>1,008,818</u>
BUDGETED REVENUE AND TRANSFERS	15,087,557
TOTAL ESTIMATED AVAILABLE RESOURCES	\$ 19,497,830
TOTAL APPROPRIATIONS	14,597,625
TRANSFERS OUT (Fund 100)	438,668
TRANSFERS OUT, (Fund 101) for General Plan	<u>320,140</u>
Sub-Total Appropriations/Transfers (Recurring)	15,356,433
<i>One-time Items, inc capital</i>	<u>326,085</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>15,682,518</u>
 ESTIMATED FUND BALANCE JUNE 2017	 \$ 3,815,313
Budget Reserve (%)	26.14%

CITY OF DIXON

GENERAL FUND 100

BUDGET SUMMARY BY DEPARTMENT

<u>DEPARTMENT</u>	FY 2016			FY 2017		
	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	BUDGET PROJECTIONS	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	BUDGET
	000 Non Departmental ¹	-	618,547	618,547	-	813,377
111 City Council	79,842	74,177	154,019	91,304	70,585	161,889
112 City Manager	337,326	26,870	364,196	356,525	36,443	392,968
113 City Clerk	128,646	36,035	164,681	132,840	166,630	299,470
114 Administrative Services	933,301	341,437	1,274,738	960,629	248,625	1,209,254
115 Human Resources	140,111	123,803	263,914	189,171	69,485	258,656
118 City Attorney	-	496,463	496,463	-	265,000	265,000
119 Insurance	-	213,607	213,607	-	214,500	214,500
132 Community Development	288,309	123,897	412,206	388,709	52,680	441,389
143 Engineering	513,497	123,615	637,112	498,913	47,690	546,604
152 PW Parks Maintenance	885,239	445,164	1,330,403	952,683	537,383	1,490,066
153 PW Street Maintenance	250,186	202,235	452,421	258,537	195,550	454,087
154 PW Storm Maintenance	81,506	103,725	185,231	96,104	92,850	188,954
161 Police ²	3,497,338	704,483	4,201,821	3,705,850	665,680	4,371,530
166 Fire	3,565,152	563,227	4,128,379	3,365,013	525,258	3,890,271
171 Recreation	223,993	25,268	249,261	241,581	25,120	266,701
172 S/MUC	74,409	61,213	135,622	81,881	15,780	97,661
TOTALS	10,998,855	4,283,766	15,282,621	11,319,742	4,042,636	15,362,378
Transfers Out	-	(214,765)	(214,765)	-	(438,668)	(438,668)
Total Without Transfers	10,998,855	4,069,001	15,067,856	11,319,742	3,603,968	14,923,710
One Time & Capital Expenditures	-	506,019	506,019	-	326,085	326,085
Total Recurring General Fund Budget	10,998,855	3,562,982	14,561,837	11,319,742	3,277,883	14,597,625

Note: ¹Dept 000 includes transfers

² Police Chief recruitment could result in increased salary costs

City of Dixon Budget FY 2016-17
000-Non Departmental (GENERAL FUND REVENUE AND TRANSFERS)

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-000-401100-0000	Homeowner's Exemption	34,964	34,154	33,129	34,696
100-000-401200-0000	Secured Property Taxes	2,920,275	3,178,432	3,198,026	3,349,293
100-000-401300-0000	Supplemental Taxes	58,685	45,943	52,846	50,585
100-000-401400-0000	Unsecured Property Taxes	183,432	238,369	207,243	217,046
100-000-401500-0000	Property Transfer Tax	47,714	83,525	82,080	83,400
100-000-411200-0000	Motor Vehicle in-Lieu Tax	7,827	7,788	-	-
100-000-411250-0000	VLF/ERAF Swap	1,269,448	1,349,011	1,334,160	1,432,660
100-000-411300-0000	Sales & Use Tax	3,467,346	3,794,562	4,393,311	5,404,014
100-000-411350-0000	Sales Tax in Lieu -Triple Flip	1,354,670	903,480	526,106	-
100-000-411400-0000	Sales Tax - Public Safety	75,458	80,215	77,528	78,945
100-000-415100-0000	Business Licenses	65,812	83,975	87,232	81,605
100-000-415100-9000	Business License - New	15,808	(491)	-	-
100-000-415200-0000	Franchise Tax - Cable TV	85,360	84,332	84,300	84,300
100-000-415210-0000	Franchise Tax-Pac Bell (AT&T)	31,625	42,825	47,115	47,750
100-000-415300-0000	Franchise Tax - PGE	122,509	121,853	128,808	124,185
100-000-415400-0000	Franchise Tax - Refuse	312,143	306,489	323,207	339,728
100-000-415600-0000	Transient Occupancy Tax	305,922	345,449	440,005	415,145
100-000-420200-0000	Admin Fees - City Management	58,598	57,656	35,105	38,655
100-000-420300-0000	Admin Fees - Finance	93,218	26,219	8,500	6,200
100-000-420310-0000	Admin Fees- SB1186 Bus Lic Fee	51	53	65	50
100-000-420400-0000	Admin Fees - Public Works	217,599	276,252	165,567	199,000
100-000-421000-0000	Arena Use	5,379	5,916	6,900	6,000
100-000-421100-0000	Athletic Field Use	10,553	9,515	7,750	9,000
100-000-421200-0000	Bicycle Permits	70	8	80	80
100-000-421300-0000	Building Permits	93,540	326,102	260,664	330,750
100-000-428400-0000	Dog License	47,016	23,139	23,175	23,175
100-000-428500-0000	Encroachment Inspection Fee	92,550	17,609	75,610	18,600
100-000-428500-2552	Inspection Eng-Parklane Unit 2	-	-	55,000	-
100-000-428600-0000	Fire Contract Service Fee	585,306	609,158	661,330	675,407
100-000-428700-0000	Fire Dept Fees	26,909	65,855	49,900	53,895
100-000-428750-1105	Fire Dept. Fees - Fire Academy	14,808	28,349	9,500	9,500
100-000-428750-1106	Fire Dept Fees-Hosted Training	34,970	22,531	-	10,000
100-000-428800-0000	Fire Dept Permits	9,017	9,331	8,400	8,600
100-000-428801-0000	Fireworks stand fees	1,425	1,250	1,250	1,000
100-000-428900-0000	Fire Extrication Fees	112	-	-	-
100-000-428901-0000	EMS First Responder Fees	-	-	-	25,000
100-000-429000-0000	Garage Sale Permits	2,508	1,980	1,900	1,900
100-000-429200-0000	Miscellaneous Fees	10,438	-	2,500	1,500
100-000-429300-0000	Misdemeanor Fines	13,500	20,296	14,500	17,768
100-000-429700-0000	Other Permits	7,544	6,220	1,928	8,475
100-000-429900-0000	Parking Fines	2,004	605	1,581	1,505
100-000-433100-0000	Plan Check Fee	48,501	128,590	124,468	127,844
100-000-433200-0000	Plan Check Fee - Engineering	398,785	2,100	7,290	2,350
100-000-433300-0000	Planning & Zoning Charges	21,533	23,465	33,105	23,025
100-000-433400-0000	Police Dance Security Fee	7,331	2,700	3,500	2,700
100-000-433500-0000	Police Dept Fees	12,878	8,995	8,000	7,500
100-000-434000-0000	Rental Reservations	9,236	7,548	7,095	7,450
100-000-434100-0000	Rental - S/MUC	17,498	13,857	9,865	10,315
100-000-434200-0000	Rental - Softball Lights	-	3,656	8,950	4,950
100-000-436000-0000	State Highway Maintenance	5,250	15,750	10,500	10,500
100-000-436100-0000	Std Plans/Specs/Publications	-	41	-	-
100-000-436300-0000	Swim Team Dolphins	15,046	7,300	11,675	11,675
100-000-436400-0000	Swimming - Lap Swim	6,393	7,195	6,500	7,000
100-000-436500-0000	Swimming Instructions	29,872	32,155	29,000	29,600
100-000-436600-0000	Swimming Pool Admissions	40	(5)	13,000	13,500

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-000-436600-0201	Pool Admission - Age 2 & under	434	454	-	-
100-000-436600-0202	Pool Admission - Ages 3 - 17	8,774	8,520	-	-
100-000-436600-0203	Pool Admission - Age 18 - 54	4,560	4,863	-	-
100-000-436600-0204	Pool Admission - Age 55 & Over	206	346	-	-
100-000-436700-0000	Swimming Pool Rentals	7,228	6,581	5,200	5,435
100-000-436800-0000	Concessions	431	1,210	1,350	1,250
100-000-439100-3001	Weed & Pest - Abatement	150	-	-	-
100-000-460100-0000	Abandoned Vehicle Program	17,492	11,252	17,019	13,490
100-000-460400-0000	Copies	451	478	2,600	600
100-000-460500-0000	Donations	150	-	1,000	1,800
100-000-460500-1103	Donations/Fire Dept.	500	-	-	-
100-000-460500-1505	Donations - Pass thru Teen Ctr	-	5,000	-	-
100-000-460600-0000	Emergency Cost Recovery Prog	2,441	-	415,100	150,000
100-000-460600-1110	Emerg Cost Recovery - CalFire	144,696	325,887	-	-
100-000-460600-1111	Emerg Cost Recovery - DUI's	401	-	-	-
100-000-460700-0000	EMS Fire Project	119,378	119,378	119,378	119,378
100-000-460900-0000	Grant Funds - Police	23,595	-	-	-
100-000-460900-1002	Grant Funds - Police/Avoid 10	16,740	6,055	6,671	-
100-000-460910-0000	Grant Funds - ATOD	3,054	3,503	-	-
100-000-461000-0000	Grant Funds - PW	6,702	5,142	58,612	19,103
100-000-461000-1502	Grant - CalFire Tree Planting	2,700	-	-	-
100-000-461115-0000	Grant - Homeland Security/FEMA	-	1,223	1,578	-
100-000-461115-1102	Grant Funds - FEMA 2012	21,473	-	-	-
100-000-461115-1107	Grant - FEMA SAFER Volunteer	-	39,128	30,598	-
100-000-461115-1108	Grant - FEMA SAFER Career	89,605	260,470	233,168	50,147
100-000-461120-1116	Grant - 2014 VFA Grant	-	-	16,304	-
100-000-461500-0000	Insurance Settlement	5,000	677	600	600
100-000-461600-0000	Interest Earned	59,331	57,739	59,680	59,860
100-000-461700-0000	Lease Revenue	76,652	81,576	135,075	135,060
100-000-461800-0000	Miscellaneous Income	71,523	(502)	39,354	20,075
100-000-461800-0247	Misc Income - Reimbursements	-	3,428	3,008	-
100-000-462050-3003	DUSD Reimbursements - Meetings	1,841	1,760	1,725	1,725
100-000-462050-3004	Reimbursements - Library Mtgs	395	509	340	510
100-000-462100-0000	POST Reimbursement	12,639	6,508	3,000	3,000
100-000-462700-0000	SB-90 Reimbursements	135	51,447	58,112	4,000
100-000-463100-0000	Worker's Comp Refund	13,982	4,070	-	5,000
100-000-463101-0000	Liability Insurance Refund	15,783	54,174	-	36,985
100-000-470100-0000	Unrealized Gain on Investments	(4,213)	4,921	-	-
	Fund Revenue	12,982,704	13,527,096	13,888,721	14,075,839
100-000-490300-0000	Transfer from Recreation	14,352	13,914	16,211	16,060
100-000-491100-0000	Transfer from Sewer O & M	270,846	271,372	312,923	312,070
100-000-491310-0000	Transfer fr Sewer Impvmt (310)	-	1,548	1,418	1,314
100-000-491315-0000	Transfer fr Sewer Rehab (315)	-	4,313	6,059	6,062
100-000-491316-0000	Trfr from Sewer Mixed (316)	-	235	176	184
100-000-491331-0000	Transfer from Water O&M (331)	-	89,796	127,605	128,418
100-000-491335-0000	Tsfr from Water Cap Proj Rehab	-	-	-	1,514
100-000-491700-0000	Transfer from Transit O & M	68,208	63,047	69,905	68,815
100-000-491750-0000	Transfer from Cap Projs	12,381	22,444	22,247	22,434
100-000-491831-0000	Tsfr from Infrastructure Rsv	-	-	69,191	30,000
100-000-492740-0000	Transfer from Successor Agency	250,000	250,000	236,750	162,118
100-000-492800-0000	Transfer from Gas Tax	271,079	234,899	205,250	245,470
100-000-492900-0000	Transfer from Traffic Safety	500	725	561	587
100-000-496100-0000	Transfer from WA Street	77	-	-	-
100-000-496200-0000	Transfer from NFSAD	84	265	2,042	2,167

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-000-497300-0000	Transfer from Equip Replace	39,363	12,500	86,500	10,000
100-000-497500-0000	Transfer from Building Res.	37,561	105,433	43,669	-
100-000-497600-0000	Transfer from CFD	1,456	1,237	1,570	1,605
	Transfers In	965,907	1,071,728	1,202,077	1,008,818
100-000-522400-0000	Consultants - Professional	-	2,275	40,000	9,100
100-000-523800-0000	County Charges	46,725	47,826	46,393	46,725
100-000-529400-0000	Lease Purchase - Solar	97,415	92,713	104,784	108,884
100-000-560250-0251	Design/Plans/Specs-Pardi Mkt Site	-	-	-	50,000
100-000-560400-0000	Capital Outlay	3,000	141,895	212,605	160,000
	Department Expenditures	147,140	284,709	403,782	374,709
100-000-590103-0000	Transfer to Recreation	-	-	10,020	12,549
100-000-590300-0000	Transfer to L&L	83,309	55,762	53,863	53,863
100-000-590830-0000	Transfer to Building Reserve	-	50,000	-	50,000
100-000-590831-0000	Tsfr to Infrastructure Reserve	50,000	50,000	50,000	50,000
100-000-590832-0000	Transfer to Tech Replacement	-	-	-	40,000
100-000-591840-0000	Transfer to PERS Stabilization	64,518	-	75,602	-
100-000-591105-0000	Transfer to Community Support	-	5,000	-	-
100-000-591655-0000	Transfer to CFD (655)	7,903	22,540	-	-
100-000-591710-0000	Transfer to West A St AD	-	3,964	-	-
100-000-597275-0000	Transfer to Lease Financing	222,073	119,339	25,280	232,256
100-000-597400-0000	Transfer to Building Reserve	30,000	-	-	-
	Transfers Out	457,803	306,605	214,765	438,668
	TOTAL FUND REVENUE	13,948,611	14,598,824	15,090,798	15,084,657
	TOTAL DEPT EXPENDITURES/TRANSFERS	604,943	591,314	618,547	813,377

City of Dixon Budget FY 2016-17
000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)
OPERATING EXPENSES SUMMARY SHEET

2017		
Account Code	Adopted	Brief Detail Description
522400	9,100	Consultants - Professional
523800	46,725	Property Tax Administration Fees (previously recorded against revenue account)
529400	108,884	Solar Panel Lease Payments
560250	50,000	Pardi Market Site Design
560400	160,000	Capital Outlay
590103	12,549	Transfer to Recreation Fund (103)
590300	53,863	Transfer to L&L (600)
590830	50,000	Transfer to Building Reserve (830)
590831	50,000	Tsfr to Infrastructure Reserve (831)
590832	40,000	Transfer to Technology Reserve (New Fund)
597275	232,256	Transfer to Lease Financing (275)
Total	813,377	

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
Steven C. Bird	Vice-Mayor	2012-2016
Jerry Castañon, Sr.	Councilmember	2012-2016
Ted Hickman	Councilmember	2014-2018
Scott Pederson	Councilmember	2014-2018



City of Dixon Budget FY 2016-17
111 - CITY COUNCIL

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-111-511100-0000	Salaries/Wages PT	19,020	24,105	25,610	29,130
100-111-511170-0000	Commissions/Committees	3,300	3,200	5,150	8,700
100-111-512100-0000	Medicare	1,485	2,007	2,421	6,292
100-111-512400-0000	Health Insurance	-	23,002	46,003	46,491
100-111-512600-0000	Worker's Comp Insurance	614	564	658	691
100-111-521800-0000	Communications	2,204	2,256	2,390	2,410
100-111-524200-0000	Dues/Subscriptions	34,988	34,406	39,870	41,525
100-111-526000-0000	Equip Repairs/Maintenance	-	556	-	-
100-111-530200-0000	Meetings/Seminars	2,742	8,809	12,450	12,950
100-111-531000-0000	Mileage Reimbursement	-	-	1,850	2,000
100-111-531600-0000	Office Supplies	-	83	-	200
100-111-535600-0000	Special Supplies	2,881	3,727	3,856	3,000
100-111-535650-0000	Subsidies to Comm Groups	7,322	15,110	7,530	8,500
100-111-535650-1505	Subsidies - Pass thru Teen Ctr	-	5,000	-	-
100-111-535750-0000	Training	-	657	-	-
100-111-560400-0000	Capital Outlay	-	-	6,231	-
TOTAL DEPT. EXPENDITURES		74,556	123,482	154,019	161,889

City of Dixon Budget FY 2016-17
111 - CITY COUNCIL
OPERATING EXPENSES SUMMARY SHEET

2017		
Account Code	Adopted	Brief Detail Description
521800	2,410	iPad monthly access and insurance
524200	41,525	League dues \$6,675, League North Bay \$250; Travis RAFC \$135, Solano County Water Authority \$3,000, LAFCO \$12,135 ABAG \$4,430, Granicus subscription maintenance \$675/month; Granicus Open Platform \$400/month; Travis Consortium \$2,000
530200	12,950	Annual League Conference (Long Beach), Solano EDC, Dixon Chamber installation lunch
531000	2,000	Mileage reimbursement
531600	200	Office Supplies, inc business cards
535600	3,000	Name plaques, publications, drinking water at City Hall; Closed Session meals
535650	8,500	Community Subsidy Funding (Grillin' N Chillin' staff time)
560400	-	Speaker Timer System purchased in FY16, no capital requests for FY17
Total	70,585	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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
<i>PERMANENT EMPLOYEES:</i>						
Mayor	1.00	5,550	1,024	7,839	111	14,524
Councilmember	1.00	6,270	1,079	7,839	125	15,314
Councilmember	1.00	5,010	983	7,839	100	13,932
Councilmember	1.00	6,270	1,038	7,305	125	14,739
Councilmember	1.00	5,010	1,582	15,669	100	22,361
Treasurer	1.00	1,020	78	-	20	1,118
Planning Commission	7.00	4,200	230	-	60	4,490
Parks & Recreation Commission	8.00	2,400	115	-	30	2,545
Transportation Commission	7.00	2,100	69	-	18	2,187
Subtotal:	28.00	37,830	6,198	46,491	691	91,210
<i>Other payroll costs:</i>						
PERS Health Administration		-	94	-	-	94
Subtotal:		-	94	-	-	94
GRAND TOTAL:	28.00	37,830	6,293	46,491	691	91,304

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.

Commissioners have the option to waive the stipend. Currently 2 Planning Commissioners, 2 Parks and Rec Commissioners and 3 Transportation Advisory Commissioners waive the stipend. This results in savings of ~\$2,700

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 – 2016 – Department Accomplishments

- Submitted a balanced city budget for fourth consecutive year
- Reintroduced Interest-Based bargaining to labor negotiations
- 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.
- Completed Heritage Commons Phase II senior housing project
- Completed the Gold Star Foods relocation project
- Completed the Power Screens relocation project
- Initiated the TEC Equipment location project
- Completed the new Dutch Bros. project
- Completed Brookfield housing project Phase I
- Began Brookfield housing Phase II, De Nova housing project (80 homes), Valley Glen housing project (104 homes)
- Began the Waste Water Treatment Facility construction project
- Acquired the Pardi Market site for a city project

Budget Year - 2017 - Department Work Plan/Goals

- Continue to make economic development among the highest priorities for the City, including proactively reaching out to potential new businesses and streamlining and implementing creative processes and programs to encourage business retention and relocation
- Continue 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
- Complete the Waste Water Treatment Facility
- Continue planning and preparation for the Parkway Blvd. overpass project

City of Dixon Budget FY 2016-17
112 - CITY MANAGER

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-112-511000-0000	Salaries/Wages	206,524	215,468	231,661	243,103
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
100-112-512100-0000	Medicare	3,184	3,384	3,444	4,018
100-112-512200-0000	Retirement	33,814	39,651	41,459	48,689
100-112-512220-0000	PARS 403b Suppl. Retire Plan	24,439	24,439	24,439	24,439
100-112-512300-0000	Disability Insurance	945	876	992	1,026
100-112-512400-0000	Health Insurance	29,365	29,356	29,337	29,297
100-112-512600-0000	Worker's Comp Insurance	1,187	1,027	1,194	1,153
100-112-521200-0000	Business Development	209	280	1,500	3,310
100-112-521800-0209	Communications - Emp Stipend	2,040	2,040	2,040	2,040
100-112-522400-0000	Consultants - Professional	4,200	4,200	4,200	5,750
100-112-522600-0000	Contr Servs - Non Professional	107	-	1,845	4,000
100-112-524200-0000	Dues/Subscriptions	9,282	9,435	9,795	9,500
100-112-530200-0000	Meetings/Seminars	1,516	1,541	4,593	9,043
100-112-531000-0000	Mileage Reimbursement	31	-	-	-
100-112-531600-0000	Office Supplies	245	117	297	200
100-112-535600-0000	Special Supplies	212	1,862	2,600	2,600
100-112-535750-0000	Training	1,145	-	-	-
TOTAL DEPT. EXPENDITURES		323,246	342,982	364,196	392,968

City of Dixon Budget FY 2016-17
112 - CITY MANAGER
OPERATING EXPENSES SUMMARY SHEET

2017		
Account Code	Adopted	Brief Detail Description
521200	3,310	Business Workshops (Employer Roundtable, etc.); Property Owner Workshop
521800-0209	2,040	Communications - Employee Stipend
522400	5,750	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	9,043	League Annual seminar; Economic Development seminar: Solano EDC breakfasts; Dixon Chamber Installation
531600	200	Office supplies
535600	2,600	Special Supplies
Total	36,443	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2016-17

GENERAL FUND 100
 DEPT. 112
 CITY MANAGER

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
City Manager	1.00	170,229	46,999	14,601	2,680	648	783	235,940
Econ. Develop/Grants Mgr	1.00	77,674	1,690	14,601	1,338	378	370	96,051
Subtotal:	2.00	247,903	48,689	29,202	4,018	1,026	1,153	331,991
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt Life Insurance			-	95	-	-	-	95
Retirement Health Benefit & PARS 403b			24,439	-	-	-	-	24,439
Subtotal:			-	24,439	95	-	-	24,534
GRAND TOTAL:	2.00	247,903	73,128	29,297	4,018	1,026	1,153	356,525

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 – 2016 – Department Accomplishments

- Researched and implemented an electronic speaker timer system for the Council dais.
- Processed four City Council Recall Initiatives.
- Developed and carried-out back-up plans for audio-video activities and conducted recruitment for an Audio-Video Technician.

Budget Year –2017 – Department Work Plan/Goals

- Research and develop short and long term audio video future replacement schedule.
- Continue to digitally transfer City documents to the City's website to transition to digital electronics records management.
- Research and Implement a city-wide electronic agenda management system.
- Conduct the November 2016 General Election and process City Initiatives.
- Implement new election districts by revising City election processes.

City of Dixon Budget FY 2016-17
113 - CITY CLERK

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-113-511000-0000	Salaries/Wages	80,932	84,207	85,563	87,112
100-113-511020-0000	Comp Paid	-	-	1,614	-
100-113-511010-0000	Admin Leave Paid	-	2,367	2,599	-
100-113-511100-0000	Salaries/Wages PT	5,904	6,102	3,484	7,805
100-113-512100-0000	Medicare	1,310	1,410	1,402	1,588
100-113-512200-0000	Retirement	13,139	16,460	18,474	20,750
100-113-512210-0000	Retirement - PARS	77	79	45	101
100-113-512300-0000	Disability Insurance	347	383	394	411
100-113-512400-0000	Health Insurance	14,072	14,633	14,617	14,633
100-113-512600-0000	Worker's Comp Insurance	629	520	454	440
100-113-520400-0000	Advertising/Publications	9,260	8,055	8,500	9,000
100-113-522400-0000	Consultants - Professional	6,631	3,278	7,500	10,000
100-113-522600-0000	Contr Servs - Non Professional	1,587	1,257	2,000	2,000
100-113-524000-0000	Exams/Physicals/Testing	-	41	-	100
100-113-524200-0000	Dues/Subscriptions	308	275	285	300
100-113-524600-0000	Elections	-	28,379	-	125,000
100-113-530200-0000	Meetings/Seminars	1,182	792	1,450	2,030
100-113-531000-0000	Mileage Reimbursement	-	56	100	100
100-113-531400-0000	Office Equip Maint/Rental	6,957	2,470	2,700	5,100
100-113-531600-0000	Office Supplies	1,487	1,935	1,700	1,500
100-113-531900-0000	Permits/Licenses/Fees	20	-	-	-
100-113-532800-0000	Postage	11,715	11,716	11,800	11,500
TOTAL DEPT. EXPENDITURES		155,556	184,416	164,681	299,470

City of Dixon Budget FY 2016-17

113 - CITY CLERK

OPERATING EXPENSES SUMMARY

2017		
Account Code	Adopted	Brief Detail Description
520400	9,000	Advertising public hearings; bid and public notices; publishing ordinances. \$500 Increase because it is an election year with additional noticing.
522400	10,000	Consultants - Code Publishing for updates to municipal code.
522600	2,000	City Hall alarm contract
524000	100	Exams/Physicals/Testing
524200	300	Professional organization membership dues and subscriptions -- CCAC & IIMC
524600	125,000	Measure $\$7.00 \times 8880 = \$62,160$; Marijuana Tax Measure $.25 \times 8880 = \$2,220$.
530200	2,030	Conferences and Seminars for: LOCC New Law and Election Seminar, \$750 (Monterey); CCAC Annual Conference, \$1100; CCAC Division meetings, \$180.
531000	100	Employee mileage reimbursement for: classes, seminars, training, out-of-town meetings, etc.
531400	5,100	Office equipment rental and agreements - records retention management -Corodata \$225 per month. New budget request for Granicus Peak Agenda Management Software @ \$400.00/month=\$2,400 with implementation in January 2017.
531600	1,500	Office Supplies - printer cartridges, handbook binding supplies
532800	11,500	City postage meter and postage supplies, and express mail items
Total	166,630	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

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

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
City Clerk	1.00	87,112	-	20,750	14,601	1,475	411	403	124,752
Subtotal:	1.00	87,112	-	20,750	14,601	1,475	411	403	124,752
Temporary Personnel									
	Hours								
Audio Video Technician	550	-	7,805	101	-	113	-	37	8,057
Subtotal:	550	-	7,805	101	-	113	-	37	8,057
Other payroll costs:									
PERS Health Administration		-	-	-	32	-	-	-	32
Subtotal:		-	-	-	32	-	-	-	32
GRAND TOTAL:	1.00	87,112	7,805	20,852	14,633	1,588	411	440	132,840

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 – 2016 – Department Accomplishments

- Issued \$7,670,000 Community Facilities District No. 2013-1 (Parklane) Special Tax Bonds, Series 2015
- Implemented GASB68 with the completion of the 2014-15 audit
- Coordinated data extract/compilation of federally mandated ACA (Affordable Care Act) reporting documents & insured distribution to employees by the required deadline
- Changed utility billing mailing service to Infosend when current provider went out of business
- Launched City of Dixon Instagram account

- Payroll implemented ESS (online timecards) on a citywide basis and assisted Accela, financial software, with potential system improvements to address concerns raised by Police and Fire Departments.
- 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)
- Supported HR with costing for multiple labor groups, as well as preparation of 5-year forecast models with financial impacts to General Fund
- Continued to manage the City's website to post NewsFlashes, documents, and promote Dixon events through the use of social media such as Facebook for Movies in the Park and Food Truck mania
- Implemented new administrative policy for vendor changes

Budget Year - 2017 - Department Work Plan/Goals

- Pursue online payment options to include credit card acceptance on a cost neutral basis (3rd party provider) – delayed from 2015-16
- Implement MS Exchange Server upgrade to upgrade to Microsoft 13
- Continue phone system upgrade to VOIP (Voice Over Internet Protocol)
- Potential Community Facilities District with Valley Glen 2 (originally anticipated for Spring 2016) and additional Parklane CFD debt
- Evaluate possible bar code system for better tracking of City fixed assets
- Continue to support the City Manager and other departments with potential new development in Dixon.
- Review departmental policies and identify areas that may need updates.

City of Dixon Budget FY 2016-17
114 - ADMINISTRATIVE SERVICES

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-114-511000-0000	Salaries/Wages	557,934	557,234	597,347	621,237
100-114-511000-0102	Salaries/Wages - IT	61,608	63,721	65,359	76,047
100-114-511010-0000	Admin Leave Paid	-	169	-	-
100-114-511200-0000	Overtime	76	-	-	-
100-114-511900-0000	Separation Pay	-	12,024	-	-
100-114-512100-0000	Medicare	8,637	8,782	9,242	10,402
100-114-512100-0102	Medicare - IT	771	840	886	1,216
100-114-512200-0000	Retirement	98,069	103,493	113,651	131,745
100-114-512200-0102	Retirement - IT	4,085	4,063	4,076	4,985
100-114-512220-0102	PARS 403b Suppl. Retire - IT	15,841	15,841	15,841	-
100-114-512300-0000	Disability Insurance	2,922	2,831	3,062	3,302
100-114-512400-0000	Health Insurance	105,387	98,398	101,127	96,450
100-114-512400-0102	Health Insurance - IT	14,673	15,660	15,660	7,839
100-114-512401-0000	Retiree Health	2,466	2,685	2,900	3,010
100-114-512500-0102	Unemployment Insurance	5,862	-	-	-
100-114-512600-0000	Worker's Comp Insurance	4,678	3,807	4,150	2,884
100-114-512600-0102	Worker's Comp Insurance - IT	-	-	-	1,511
100-114-520860-0000	Cash Over/Short	220	26	62	-
100-114-521800-0000	Communications	4,529	4,044	1,280	13,040
100-114-521800-0102	Communications - IT	3,875	8,895	11,702	-
100-114-521800-0209	Communications - Emp Stipend	2,940	2,415	2,040	2,040
100-114-521900-0000	Bank Fees	-	970	2,025	1,835
100-114-522400-0000	Consultants - Professional	49,739	38,969	56,500	44,350
100-114-522400-0102	Consultants - Professional -IT	6,880	1,200	1,800	1,200
100-114-523200-0000	Contractual Services/Audit	34,678	46,750	54,680	55,775
100-114-524200-0000	Dues/Subscriptions	1,895	878	950	1,455
100-114-524200-0102	Dues/Subscriptions - IT	130	-	-	-
100-114-530200-0000	Meetings/Seminars	2,490	1,988	3,350	5,350
100-114-531000-0000	Mileage Reimbursement	245	541	375	350
100-114-531400-0000	Office Equip Maint/Rental	9,397	9,962	10,060	10,900
100-114-531600-0000	Office Supplies	5,568	2,762	3,300	3,300
100-114-531600-0102	Office Supplies - IT	3,646	13	100	160
100-114-531600-0103	Office Supp -General City Hall	4,564	4,795	6,000	6,000
100-114-531650-0000	Office/Software Maintenance	1,677	-	-	-
100-114-531650-0102	Office/Software Maint - IT	16,718	21,738	60,760	27,760
100-114-535600-0000	Special Supplies	2,219	1,284	1,125	1,300
100-114-535600-0102	Special Supplies - IT	8,313	16,631	64,043	32,860
100-114-535750-0000	Training	2,436	1,288	2,500	2,950
100-114-535750-0102	Training - IT	1,100	-	1,000	-
100-114-560400-0102	Capital Outlay - IT	46,005	35,920	57,785	38,000
TOTAL DEPT. EXPENDITURES		1,092,273	1,090,616	1,274,738	1,209,254

City of Dixon Budget FY 2016-17

114 - ADMINISTRATIVE SERVICES OPERATING EXPENSES SUMMARY

Account Code	2017 Adopted	Brief Detail Description
521800	13,040	City Hall phone and internet service
521800-0209	2,040	Communications - Emp Stipend
521900	1,835	Bank fees, also allocated with wastewater & water funds
522400	44,350	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; Consultant services - SB90 Claims \$3,500; misc contracts 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	55,775	Annual Audit - contract with LSL; Transit & Water pay portion of audit; GASB 68 actuarial \$850 per valuation; CalMuni Statistics
524200	1,455	Memberships: GFOA, CSMFO : Technical FLSA Publications
530200	5,350	Meetings/Seminars: CSMFO in Sacramento; CSMFO Quarterly Meetings; Springbrook Conference
531000	350	Mileage for staff training when pool car not utilized
531400	10,900	Printer maintenance; City Hall workroom copier lease estimate \$900/mo, amount varies by use, color use needed for Council, GPAC
531600	3,300	Office Supplies - budget binders
531600-0102	160	Office Supplies - IT specific supplies
531600-0103	6,000	Office Supplies -General City Hall
531650-0102	27,760	Office/Software Maintenance - financial system maintenance - Finance/Utilities portions and Employee Self-Service; Antivirus and Sonicwall support
535600	1,300	Miscellaneous Forms; Business License forms
535600-0102	32,860	Special Supplies - IT: Civic Plus Web Hosting Cost; replacement computers & laptops or tablets (10); fire server (\$4,860 - one time)
535750	2,950	Upgrades Microsoft - One Computer Training class per A.S. employee (\$295 per class)
560400-0102	38,000	Capital purchases - see detail on Capital Equipment/Fixed Asset page
Total	248,625	

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

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	E	Back-up 2012 Server including software	8,000	1.00	8,000
R	E	Continue phone replacement to VOIP (transfer from Infrastructure Fund)	30,000	1.00	30,000
				Total	38,000

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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	141,649	40,823	14,601	2,266	648	647	200,633
Deputy Finance Director	1.00	100,599	23,963	15,669	1,686	478	469	142,863
Finance Analyst	1.00	63,006	4,130	14,601	1,125	307	300	83,470
Acct. & PR Analyst	1.00	57,466	1,250	7,305	939	282	276	67,518
IT Manager	1.00	76,047	4,985	7,839	1,216	370	1,511	91,968
Deputy Clerk	1.00	72,580	17,289	15,669	1,280	333	326	107,476
Account Clerk II	1.00	50,215	11,961	7,305	834	241	236	70,792
Account Clerk II	1.00	50,215	11,961	7,305	834	241	236	70,792
Administrative Clerk II	1.00	45,453	10,827	7,305	765	214	210	64,774
Administrative Clerk II	0.88	40,057	9,542	6,392	674	187	184	57,035
Subtotal:	9.88	697,285	136,730	103,991	11,618	3,302	4,395	957,321
Other payroll costs:								
PERS Health Administration/Sr. Mgmt Life Insurance			-	298	-	-	-	298
Retirement Health Benefit			-	3,010	-	-	-	3,010
Subtotal:		-	-	3,308	-	-	-	3,308
GRAND TOTAL:	9.88	697,285	136,730	107,299	11,618	3,302	4,395	960,629

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 – 2016 – Department Accomplishments

- Presented Star Awards to eight employees for exemplifying customer service, safety and team work.
- Successfully carried out twenty-five recruitments.
- Hired and conducted employee benefit orientations for fourteen permanent employees and twenty-six temporary/seasonal employees.
- Successfully completed the annual employee benefits open enrollments.
- Embarked on labor negotiations with Local One, Dixon Mid Managers Association, and Dixon Public Safety Mid Managers Association.
- Implemented four department head employment contracts.
- Partnered with the City Engineer/Public Works department to implement their department re-organization.
- Updated the Confidential Sr. Management compensation plan.
- Created the City's Affordable Care Act policy; implemented and filed the City's IRS 1095-C tax forms.
- Implemented minimum wage increases for temporary/seasonal employees.
- Introduced Liebert Cassidy Whitmore training consortium for City staff.

Budget Year – 2017 – Department Work Plan/Goals

- Coordinate biennial Sexual Harassment (AB1825) Training for required City-Staff.
- Perform a review and update of the City’s Personnel Rules.
- Begin negotiations with the Dixon Professional Fire Fighter’s Association.
- Continue to negotiate/implement of revised comparable agencies to be used when conducting salary surveys.
- Continue to update City policies and procedures as necessary.
- Continue to hire outstanding staff to fill vacant positions.



City of Dixon Budget FY 2016-17
115 - HUMAN RESOURCES

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-115-511000-0000	Salaries/Wages	137,466	129,293	104,604	145,756
100-115-511020-0000	Comp Paid	-	487	814	-
100-115-511110-0000	Wages PT Extra Hours	3,930	4,343	4,221	5,000
100-115-511200-0000	Overtime	11	-	284	-
100-115-511900-0000	Separation Pay	20,476	-	-	-
100-115-512100-0000	Medicare	2,141	2,010	1,543	2,477
100-115-512200-0000	Retirement	27,166	13,383	13,130	14,483
100-115-512300-0000	Disability Insurance	709	714	693	695
100-115-512400-0000	Health Insurance	19,077	20,276	14,022	20,080
100-115-512401-0000	Retiree Health	1,485	8,645	-	-
100-115-512600-0000	Worker's Comp Insurance	800	802	800	680
100-115-520400-0000	Advertising	463	145	66	-
100-115-521800-0000	Communications	509	522	540	540
100-115-521800-0209	Communications - Emp Stipend	950	900	900	900
100-115-522400-0000	Consultants-Professional	17,350	14,200	8,913	9,850
100-115-524200-0000	Dues & Subscriptions	290	500	500	500
100-115-524800-0000	Employee Assistance Program	2,064	2,836	3,500	3,500
100-115-525200-0000	Employee Event	439	1,253	1,500	3,000
100-115-525400-0000	Employee Recognition Awards	3,833	1,746	6,642	6,050
100-115-530200-0000	Meetings & Seminars	206	4,059	2,000	2,000
100-115-531000-0000	Mileage Reimbursement	372	543	500	500
100-115-531600-0000	Office Supplies	435	819	622	500
100-115-531650-0000	Office/Software Maintenance	-	3,246	1,745	1,925
100-115-532000-0000	Personnel/Recruiting	12,033	10,033	59,250	12,000
100-115-532400-0000	Physical/Psych Exams	7,134	6,733	21,010	10,000
100-115-532800-0000	Postage	-	8	-	-
100-115-533000-0000	Benefit Plan Administration	11,274	10,873	11,115	11,220
100-115-535600-0000	Special Supplies	5,985	875	1,000	1,000
100-115-535750-0000	Training	1,322	1,036	500	500
100-115-535800-0000	Training - Employee Program	5,327	1,500	3,500	5,500
TOTAL DEPT. EXPENDITURES		283,248	241,778	263,914	258,656

City of Dixon Budget FY 2016-17

115 - HUMAN RESOURCES OPERATING EXPENSE SUMMARY

2017		
Account Code	Adopted	Brief Detail Description
521800	540	Communications - Wi-Fi for HR laptop
521800-0209	900	Cell phone stipend
522400	9,850	Hearing officer, \$2,500; Investigations, \$5,000; LCW ERC \$2350
524200	500	Professional organization membership dues and subscriptions -- IPMA, CALPELRA
524800	3,500	Employee Assistance Program
525200	3,000	Employee Appreciation Family Event, <i>one time larger cost in FY 2017</i>
525400	6,050	Employee service awards \$4,850, STAR award program \$1050, and retiree award program \$150
530200	2,000	Conferences and Seminars for: CalPELRA, PARMA, CAJPA
531000	500	Employee mileage reimbursement
531600	500	Office Supplies - printer cartridges, employee identification cards, camera supplies
561650	1,925	Springbrook software maintenance (10% increase)
532000	12,000	Personnel/Recruiting - consolidated for all departments; Pre-employment background/credit checks; \$2,000 annually for CalOpps online recruitment program
532400	10,000	Pre-employment, post-accident, reasonable suspicion/random drug tests; Pre-employment physicals and psychological exams
533000	11,220	Wage Works Benefits Administration (125 Plan), \$2520; CBA (COBRA Administration), \$840; PERS Survivor Benefit \$2760; PARS - \$5,100
535600	1,000	Bilingual certification tests, California Chamber of Commerce Labor Law Posters
535750	500	Training not provided through NCCSIF insurance pool
535800	5,500	Employee Education Reimbursement Program (increases \$2,000/yr until reaches \$8,000 per policy)
Total	69,485	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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	93,497	2,034	14,601	1,567	455	446	112,601
Human Resources Technician	0.75	52,259	12,448	5,479	837	239	234	71,497
Subtotal:	1.75	145,756	14,483	20,080	2,405	694	680	184,098
Other payroll costs:								
PT Extra Wages		5,000	-	-	73	-	-	5,073
Subtotal:		5,000	-	-	73	-	-	5,073
GRAND TOTAL:	1.75	150,756	14,483	20,080	2,477	694	680	189,171

*HR Director position under filled as HR Manager

City of Dixon Budget FY 2016-17
118 - CITY ATTORNEY

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-118-529600-0000	Legal Services	134,102	146,802	496,463	265,000
TOTAL DEPT. EXPENDITURES		134,102	146,802	496,463	265,000

Beginning in FY 2016-17 - additional \$25,000 per year will be budgeted for 3 years for planned Municipal Code review and update

City of Dixon Budget FY 2016-17
119 - INSURANCE

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-119-525000-0000	Employee Fidelity Bond	1,578	1,620	-	-
100-119-527800-0000	Insurance - Liability	178,814	166,376	158,307	163,000
100-119-528000-0000	Insurance - Mobile Equipment	24,663	25,409	26,656	25,750
100-119-528200-0000	Insurance - Property	28,327	25,127	28,644	25,750
100-119-528700-0000	Insur - Auto Physical Damage	239	-	-	-
100-119-535950-0000	Uninsured Losses	330	-	-	-
TOTAL DEPT. EXPENDITURES		233,950	218,532	213,607	214,500

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.

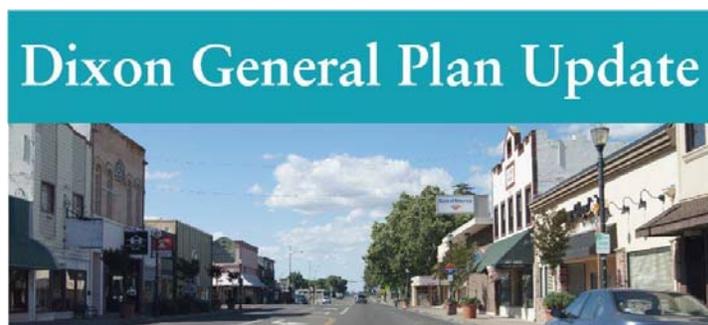
Current Year – 2016 - Department Accomplishments

- Planning Division:
 - Tentative map revision and Design Review approval for Greenwich Phase of Brookfield.
 - Continued progress on the General Plan Update, including creation of a vision statement by GPAC for approval by the City Council

- Amended Sign Ordinance to better regulate electronic message centers and digital billboards.
- Assisted Economic Development in completing Goldstar improvements.
- Met with developers for the Southwest Development on ways to help initiate development.
- Ongoing work with TEC Equipment for preparation of their business in the Northeast Quad Specific Plan area.
- Assisted developers and business in locating in Dixon, including Auto Zone, Crossfit ASAP, Fitness Evolution, Pacific Flyway Supplies and Heritage Commons (Brookfield).
- Building Division:
 - Brookfield Subdivision has been completed with final build out.
 - Goldstar Foods Distribution Tenant Improvements completed.
 - Powerscreen Tenant Improvements completed.
 - Gymboree Racking System Improvements completed.
 - Colavita Tenant Improvements completed.
 - Kragen Tenant Improvements and lot upgrades completed.

Budget Year - 2017 - Department Work Plan/Goals

- Process Phase II of Valley Glen Subdivision for Richmond Homes
- 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
- Work with Economic Development in processing Ruhstaller Brewery and other potential infill development.



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

City of Dixon Budget FY 2016-17
132 - COMMUNITY DEVELOPMENT

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-132-511000-0000	Salaries/Wages	146,839	95,188	198,097	309,460
100-132-511020-0000	Comp Paid	-	-	42	-
100-132-511100-0000	Salaries/Wages PT	4,470	19,409	-	-
100-132-511900-0000	Separation Pay	-	14,375	-	-
100-132-512100-0000	Medicare	2,321	1,975	4,197	5,017
100-132-512100-0240	Medicare - Reimb mutual aid	-	8	-	-
100-132-512200-0000	Retirement	20,468	18,600	22,038	23,642
100-132-512210-0000	Retirement - PARS	57	245	-	-
100-132-512210-0240	Retire-PARS - Reimb mutual aid	-	8	-	-
100-132-512220-0000	PARS 403b Suppl. Retire Plan	34,391	34,391	34,391	7,679
100-132-512300-0000	Disability Insurance	616	463	872	1,489
100-132-512400-0000	Health Insurance	18,917	13,575	25,971	38,111
100-132-512401-0000	Retiree Health	588	-	-	-
100-132-512500-0000	Unemployment Insurance	5,382	(71)	-	-
100-132-512600-0000	Worker's Comp Insurance	1,122	834	2,701	3,311
100-132-521800-0000	Communications	254	295	248	2,040
100-132-521800-0209	Communications - Emp Stipend	-	-	1,125	1,800
100-132-522400-0000	Consultants - Professional	55,776	145,608	101,784	34,410
100-132-522400-1304	Consultant-Dwntwn Priority Dev	5,200	-	-	-
100-132-523800-0000	County Charges	50	200	200	300
100-132-524200-0000	Dues/Subscriptions	1,960	99	980	2,500
100-132-530200-0000	Meetings/Seminars	210	-	1,500	2,000
100-132-531000-0000	Mileage Reimbursement	399	1	110	200
100-132-531600-0000	Office Supplies	786	1,075	1,100	1,100
100-132-531650-0000	Office/Software Maintenance	1,883	1,978	2,076	2,180
100-132-535600-0000	Special Supplies	100	100	150	1,000
100-132-535750-0000	Training	3,333	912	13,000	3,000
100-132-537500-0000	Vehicle Fuel	570	591	648	650
100-132-538000-0000	Vehicle Parts/Maintenance	1,098	855	976	1,500
100-132-560150-0000	Construction - ADA	-	5,550	-	-
TOTAL DEPT. EXPENDITURES		306,790	356,262	412,206	441,389

City of Dixon Budget FY 2016-17
132 - COMMUNITY DEVELOPMENT
Operating Expenses Summary

2017		
Account Code	Adopted	Brief Detail Description
521800	2,040	Cell phones paid by City for two employees
521800-0209	1,800	Communications - Employee Stipend for Comm Dev Director & Building Inspector
522400	34,410	Consultants - Back-up Building Inspector; Building Plan Check (Inter-west); Hellman lease agreement Digital Sign Commission
523800	300	County Fees For Recording Various Documents (i.e.; Negative Declaration notices, Notices of Determination, Notices of Exemptions 6 @ \$50)
524200	2,500	One membership: CALBO - Building Plans Examiner; APA
530200	2,000	Meetings and Seminars
531000	200	Mileage reimbursement
531600	1,100	Office supplies
531650	2,180	Springbrook Software maintenance
535600	1,000	Miscellaneous Supplies
535750	3,000	ICC training seminars, certified access specialist (CASp) training and testing, and special training courses for various certifications, APA Conference; Some \$ may be carried over
537500	650	Fuel for inspection vehicles estimate 200 gals @\$3.25/gal
528000	1,500	Maintenance parts and repairs for inspection vehicles
Total	52,680	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 521600	Total Employee
<i>PERMANENT EMPLOYEES:</i>								
Comm. Development Director	1.00	115,608	2,516	14,601	1,888	548	537	135,697
Associate Planner	1.00	70,686	1,538	7,305	1,131	344	337	81,341
Building Plans Examiner I	1.00	66,693	15,886	7,305	1,073	320	1,308	92,585
Building Inspector	1.00	56,474	3,702	7,305	925	277	1,129	69,812
Subtotal:	4.00	309,461	23,642	36,516	5,017	1,489	3,311	379,435
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt Life Insurance			-	90	-	-	-	90
Retirement Health Benefit & PARS 403b			7,679	1,505	-	-	-	9,184
Subtotal:			-	7,679	1,595	-	-	9,274
GRAND TOTAL:	4.00	309,461	31,321	38,111	5,017	1,489	3,311	388,709

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 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 – 2016 – Divisional Accomplishments

Engineering Division:

- Completed pavement rehabilitation on West A Street from I-80 to Pitt School Road with OBAG funding
- Completed design of South Jefferson Reconstruction Project
- Secured PUC Section 130 Grant and initiated design for North First Street Railroad Crossing Improvements
- Prepared Ordinance for Uniform Cost Accounting including informal bid specifications for Public Works projects
- Issued and inspected 69 encroachment permits

Parks & Building Maintenance Division:

- Installed new playground equipment in Hall Park.
- Replaced driveway and flooring in lunch room at Senior/Multi-use Center.
- Completed rehabilitation of two softball fields.

- Continued landscaping replacement efforts at Veterans Park; added mulch and playground chips.
- Design tennis court rehabilitation project (construction scheduled for fall 2016).
- Coordinate various building maintenance projects at Police and Fire Departments including roofing repairs, painting, flooring, concrete, and electrical work.

Streets Maintenance Division:

- Extensive re-striping of bike lanes and centerlines citywide including West H, Pheasant Run Drive, North Almond, Regency Parkway, and Pembroke.
- Traffic signage replacement program approximately 60% complete.

Storm Drain Maintenance Division:

- Conducted cleaning and videoing of storm drain lines citywide. Approximately 20% complete.
- Provided staff support for third grade field trips to Pond A as part of countywide Watershed Explorers Project.

Budget Year – 2017 – Divisional Work Plan/Goals

Engineering Division:

- Construct the South Jefferson Street Rehabilitation Project with CDBG Funding
- Construct Improvements at the UPRR and State Route 113 crossing with Section 130 Funding
- Design and construction of Safe Routes to Schools improvements at Tremont Elementary and CA Jacobs Middle School with SR2S Funding
- Secure property for construction of Parkway Boulevard Grade Separation Project
- Prepare General Plan Amendment for transportation level of service and complete Street Master Plan
- Conduct Speed Zone Surveys citywide

Parks & Building Maintenance Division:

Staff has determined the following items require attention during FY2016-17:

- Complete swimming pool repairs including shower heaters and tile and fiberglass surfacing.
- Complete tennis court rehabilitation project. Repairs/rehabilitation of fencing and drinking fountain will be completed by City staff.
- Complete field rehabilitation of softball field 3 and multi-use field.
- Continue efforts to reduce water consumption while maintaining playing fields.

Streets Maintenance Division

- Initiate Street Sign Replacement Program in order to comply with new City Standards.
- Enhance pavement patching efforts, subject to equipment funding request.
- Continue re-striping program citywide.

Storm Drain Maintenance Division

- In cooperation with Solano Resource Conservation District, install extensive habitat plantings in Pond C (planned but not included with construction due to funding shortfall).
- Continue to clean and video citywide storm drain system. Goal of 20% per year.
- Initiate storm drain sampling program and best management practices in order to comply with evolving State regulations.

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

Recreation Mission

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

two community parks and three neighborhood parks. Major facilities include a Senior/Multi-Use Center, Aquatic Center, Joint-use Performing Arts Theater, covered outdoor sports arena, multiple sports fields, and 89 acres of developed park land.

The function is also responsible for the scheduling the use of City facilities. A master calendar and agreements with each of the local sports organizations is maintained by the Recreation Division. 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 – 2016 – Divisional Accomplishments

- Completed the update of citywide Dixon Parks and Recreation Master Plan.
- Updated the Recreation Scholarship Program.
- Updated Code of Conduct for sports programs.
- Re-instated the Movies in the Park and initiated the Fourth Friday Food Truck Mania Program.
- Increased participation in the Dixon Youth Basketball Program by 15%.

Budget Year – 2017 – Divisional Work Plan/Goals

- Review draft community park master plans and update as necessary based on 2016 Parks Master Plan Update.
- Complete analysis of Aquatic Center fees.
- Review recreation programs for attendance and need. Recommend adjustments to programs based on findings.

City of Dixon Budget FY 2016-17
143 - ENGINEERING

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-143-511000-0000	Salaries/Wages	473,481	476,293	358,257	353,495
100-143-511200-0000	Overtime	278	580	376	1,000
100-143-511900-0000	Separation Pay	-	17,420	25,099	-
100-143-512100-0000	Medicare	6,722	7,065	4,509	6,049
100-143-512200-0000	Retirement	83,340	98,100	68,481	51,805
100-143-512200-2552	Retirement-Inspect-Parklane U2	-	-	-	-
100-143-512300-0000	Disability Insurance	2,157	2,039	1,609	1,673
100-143-512400-0000	Health Insurance	73,632	74,803	48,319	62,708
100-143-512401-0000	Retiree Health	1,233	1,342	1,575	18,104
100-143-512600-0000	Worker's Comp Insurance	8,027	6,401	5,272	4,079
100-143-520400-0000	Advertising/Publications	150	150	500	500
100-143-521000-0000	Bld/Site Maintenance	3,541	1,192	1,700	1,700
100-143-521800-0000	Communications	3,634	2,228	4,200	3,700
100-143-521800-0209	Communications - Emp Stipend	-	900	1,575	2,700
100-143-522400-0000	Consultants - Professional	19,982	2,598	29,400	3,000
100-143-522400-2552	Consultant- Inspect- Parklane U2	-	-	50,550	-
100-143-522600-0000	Contr Servs - Non Professional	2,285	2,250	3,500	3,500
100-143-524200-0000	Dues/Subscriptions	255	590	600	600
100-143-526000-0000	Equip Repairs/Maintenance	-	499	400	500
100-143-530200-0000	Meetings/Seminars	12	-	-	100
100-143-531400-0000	Office Equip Maint/Rental	705	4,466	4,240	4,240
100-143-531600-0000	Office Supplies	3,117	2,827	3,807	3,500
100-143-531650-0000	Office/Software Maintenance	4,261	6,254	10,128	10,500
100-143-531900-0000	Permits/Licenses/Fees	50	-	-	-
100-143-535600-0000	Special Supplies	824	3,950	3,540	2,500
100-143-535750-0000	Training	456	160	1,225	1,000
100-143-535900-0000	Uniforms	76	248	300	450
100-143-536000-0000	Utilities	4,344	4,141	4,500	4,600
100-143-537500-0000	Vehicle Fuel	944	1,289	2,350	2,400
100-143-538000-0000	Vehicle Maintenance	1,482	1,336	500	1,500
100-143-539000-0000	Water	761	604	600	700
TOTAL DEPT. EXPENDITURES		695,749	719,727	637,112	546,603

City of Dixon Budget FY 2016-17
143 - ENGINEERING
OPERATIONS EXPENSE SUMMARY

FY 2017		
Account Code	Adopted	Brief Detail Description
520400	500	Advertising/Publications; Notice of Exemptions
521000	1,700	Custodial supplies (Annex and trailer)
521800	3,700	Telephone system; cell phones
521800-0209	2,700	Cell phone stipend
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	500	Computer/voicemail maintenance and repairs, \$500
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	10,500	Software Maintenance and Annual licensing for: GIS - Solano Co., \$5,000; AutoCAD, \$2,500; ArcGIS, \$1,000; Streetsaver, \$1,500; \$500 misc. license increases
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	450	Steel-toed boots, safety vests/jackets and work gloves
536000	4,600	Electricity for Annex and Trailer
537500	2,400	Fuel for two (2) vehicles
538000	1,500	Vehicle repairs/parts
539000	700	Water service for Annex and trailer (Cal Water Service)
Total	47,690	

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**GENERAL FUND 100
DEPT. 143
ENGINEERING**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
City Engineer/Public Works Director	0.700	99,687	28,730	10,968	1,604	454	462	141,905
Management Analyst I	0.950	53,434	3,503	6,940	875	262	256	65,270
Associate Civil Engineer	0.875	73,038	4,788	13,710	1,258	355	1,450	94,599
Engineering Tech III	0.800	44,986	2,949	11,681	822	220	900	61,557
Sr Admin Clerk	0.900	35,942	782	13,141	712	176	173	50,926
Sr. Civil Engineer	0.400	46,408	11,054	6,268	764	205	838	65,538
Subtotal:	4.625	353,496	51,805	62,708	6,035	1,673	4,079	479,795
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt Life Insurance		-	-	475	-	-	-	475
Retirement Health Benefit		-	-	17,629	-	-	-	17,629
Overtime		1,000	-	-	15	-	-	1,015
		-	-	-	-	-	-	-
Subtotal:		1,000	-	18,104	15	-	-	19,118
GRAND TOTAL:	4.625	354,496	51,805	80,812	6,049	1,673	4,079	498,913

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.

City of Dixon Budget FY 2016-17
152 - PUBLIC WORKS - PARK/BUILDING MAINTENANCE

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-152-511000-0000	Salaries/Wages	407,641	429,311	512,190	580,670
100-152-511010-0000	Admin leave paid	-	196	1,142	-
100-152-511020-0000	Comp Paid	-	7,651	16,909	-
100-152-511100-0000	Salaries/Wages PT	10,894	20,285	17,541	18,663
100-152-511110-0000	Wages PT Extra Hours	154	158	-	-
100-152-511200-0000	Overtime	5,165	3,617	7,660	6,000
100-152-511300-0000	Standby	10,910	9,840	12,260	11,000
100-152-511900-0000	Separation Pay	-	4,109	-	-
100-152-512100-0000	Medicare	6,673	7,157	8,880	10,906
100-152-512200-0000	Retirement	67,982	80,270	106,134	130,404
100-152-512210-0000	Retirement - PARS	32	269	111	243
100-152-512220-0000	PARS 403b Suppl. Retire Plan	24,540	24,536	24,538	-
100-152-512300-0000	Disability Insurance	1,686	1,812	2,671	2,695
100-152-512400-0000	Health Insurance	99,668	104,611	132,613	136,028
100-152-512401-0000	Retiree Health	6,582	9,916	7,291	13,448
100-152-512500-0000	Unemployment Insurance	-	2,808	-	-
100-152-512600-0000	Worker's Comp Insurance	39,141	32,981	35,299	42,626
100-152-521000-0000	Bld/Site Maintenance	7,712	15,182	9,212	8,000
100-152-521000-0101	Bldg/Site Maintenance/Pool	2,022	852	4,954	1,000
100-152-521400-0000	Chemicals	2,112	3,063	4,000	5,000
100-152-521400-0101	Chemicals/Pool	19,569	22,027	21,000	21,000
100-152-521800-0000	Communications	2,844	2,491	4,800	2,600
100-152-521800-0101	Communications/Pool	316	359	420	420
100-152-522600-0000	Contr Servs - Non Professional	10,300	10,616	20,000	56,500
100-152-524000-0000	DMV Exams/Physicals	171	408	300	300
100-152-524200-0000	Dues/Subscriptions	-	-	245	160
100-152-525800-0000	Equip Rental	6,836	3,951	3,800	4,000
100-152-526000-0000	Equip Repairs/Maintenance	9,659	10,227	9,500	10,500
100-152-527200-0000	Hepatitis Shots	-	-	150	150
100-152-531400-0000	Office Equip Maint/Rental	1,294	439	700	800
100-152-531600-0000	Office Supplies	750	845	1,199	750
100-152-531900-0000	Permits/Licenses/Fees	225	130	130	150
100-152-535500-0000	Small Tools	1,939	690	3,584	2,000
100-152-535600-0000	Special Supplies	36,129	43,631	40,000	43,000
100-152-535600-0101	Special Supplies/Pool	2,215	2,128	2,581	13,500
100-152-535600-0104	Special Supplies/Playgrnd Sfty	3,466	2,475	7,859	5,000
100-152-535600-0105	Special Supplies/Fence Repair	2,700	1,750	4,000	3,000
100-152-535600-1502	Special Supplies- CF Tree Grnt	1,428	-	-	-
100-152-535750-0000	Training	1,151	1,110	1,640	1,500
100-152-535900-0000	Uniforms	4,755	4,656	6,660	6,000
100-152-536000-0000	Utilities	69,725	72,262	86,225	85,000
100-152-536500-0000	Utilities - Park Path Lights	3,506	4,779	4,845	3,600
100-152-537500-0000	Vehicle Fuel	20,057	19,303	15,000	20,000
100-152-538000-0000	Vehicle Maintenance	4,757	3,248	4,674	4,500
100-152-539000-0000	Water	108,732	94,401	142,200	136,000
100-152-560400-0000	Capital Outlay	21,363	84,530	45,486	102,953
TOTAL DEPT. EXPENDITURES		1,026,803	1,145,080	1,330,403	1,490,066

City of Dixon Budget FY 2016-17
152 - PUBLIC WORKS PARKS & BUILDING MAINTENANCE
OPERATIONS EXPENSE SUMMARY

FY 2017		
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
521000-0101	1,000	Building/Site maintenance - Pool
521400	5,000	Fertilizer & weed program
521400-0101	21,000	Pool - Chemicals
521800	2,600	Two-way cellular phones (9); phones & fax line @ MSC
521800-0101	420	Phone at pool building
522600	56,500	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: <i>FY 16-17 full building inspections for PD, FD, City Hall, Eng, SMUC, estimate \$3,000</i> ; fertigation system for Hall Park est. \$24,000(<i>Approx. \$1,000 installation</i>)
524000	300	Class B license - DMV renewal & physicals
524200	160	Annual dues for pesticide certification & pool operator certification
525800	4,000	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	150	Hepatitis shots
531400	800	Copier lease @ MSC.
531600	750	Copier/computer paper, print cartridges, business cards, office supplies
531900	150	Annual permits fees - CUPA program; CWEA membership
535500	2,000	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, light bulbs, ballasts, hardware, \$3,000; fire extinguisher service, \$300; Little League/Softball ball field improvements/repairs \$5,400 (annual)
535600-0101	13,500	Pool - special supplies; One time expenses: <i>pool sweep for training pool \$3,000; pool shower heaters 4@\$2,000 each</i>
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 maintenance
535900	6,000	Uniforms, jackets, and rain gear

FY 2017

Account Code	Adopted	Brief Detail Description
536000	85,000	Electricity for ball fields, Stevens arena, tennis courts, and basketball court lights, gas/ electricity at pool facility, gas & electricity @ MSC; gas & electricity @ City Hall
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	136,000	Water for restrooms & irrigation (six parks); pool facility; water @ City building, misc. sites.
560400	102,953	Capital purchases - see detail on Capital Equipment/Fixed Asset page
Total	537,383	

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	B	Pool Tile & Concrete Repairs	84,000	1.00	84,000
N	E	Pool Recirculating Pump to improve shower heating efficiency	5,000	1.00	5,000
R	E	Polaris EV Utility Vehicle (Replacement Vehicle) (AQMD grant funded, no local match required)	13,953	1.00	13,953
				Total	102,953

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2016-17

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:									
Public Works Operations Mgr.	0.80	85,024	-	20,253	11,681	1,402	376	368	119,104
Parks & Bldg Maint Supervisor	1.00	74,219	-	17,679	14,601	1,288	337	5,903	114,026
Sr. Maintenance Worker	1.00	57,859	-	13,782	14,601	1,051	273	4,779	92,344
Maintenance Worker II	1.00	54,052	-	12,875	14,601	995	248	4,339	87,111
Maintenance Worker II	1.00	54,052	-	12,875	14,601	995	248	4,339	87,111
Maintenance Worker II	1.00	54,052	-	12,875	14,601	995	248	4,339	87,111
Maintenance Worker II	1.00	51,526	-	12,274	14,601	959	248	4,339	83,947
Maintenance Worker II	1.00	52,537	-	12,514	7,305	868	248	4,339	77,810
Maintenance Worker II	1.00	51,526	-	12,274	14,601	959	248	4,339	83,947
Maintenance Worker II**	1.00	45,823	-	3,004	14,601	876	225	3,936	68,465
Subtotal:	9.80	580,670	-	130,404	135,794	10,389	2,695	41,023	900,975
Temporary Personnel									
	Hours								
Maintenance Worker I	515	-	9,332	121	-	135	-	802	10,390
Maintenance Worker I	515	-	9,332	121	-	135	-	802	10,390
Subtotal:	1,030	-	18,664	243	-	271	-	1,603	20,780
Other payroll costs:									
PERS Health Administration		-	-	-	234	-	-	-	234
Retirement Health Benefit & PARS 403b		-	-	-	13,448	-	-	-	13,448
Overtime		6,000	-	-	-	87	-	-	6,087
Stand-by pay		11,000	-	-	-	160	-	-	11,160
Subtotal:		17,000	-	-	13,682	247	-	-	30,929
GRAND TOTAL:	9.80	597,670	18,664	130,647	149,476	10,906	2,695	42,626	952,683

** Under filled by Maintenance Worker I

City of Dixon Budget FY 2016-17
153 - PUBLIC WORKS - STREET MAINTENANCE

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-153-511000-0000	Salaries/Wages	184,678	191,135	144,880	153,589
100-153-511020-0000	Comp Paid	-	3,461	2,458	-
100-153-511100-0000	Salaries/Wages PT	9	6,740	2,400	-
100-153-511200-0000	Overtime	4,592	6,249	5,050	6,000
100-153-511300-0000	Standby	7,935	7,825	4,000	11,000
100-153-512100-0000	Medicare	2,029	2,259	1,635	2,798
100-153-512200-0000	Retirement	31,069	37,876	29,169	32,064
100-153-512210-0000	Retirement - PARS	-	85	31	-
100-153-512220-0000	PARS 403b Suppl. Retire Plan	9,694	9,694	9,694	-
100-153-512300-0000	Disability Insurance	866	834	596	725
100-153-512400-0000	Health Insurance	51,592	50,169	37,780	39,658
100-153-512401-0000	Retiree Health	-	18	-	-
100-153-512600-0000	Worker's Comp Insurance	15,814	11,505	12,493	12,703
100-153-521000-0000	Bld/Site Maintenance	50	64	-	-
100-153-521400-0000	Chemicals	4,371	6,917	3,824	2,500
100-153-521800-0000	Communications	2,458	2,273	3,000	2,500
100-153-522600-0000	Contr Servs - Non Professional	10,341	6,934	12,825	10,000
100-153-524000-0000	DMV Exams/Physicals	304	487	400	500
100-153-524200-0000	Dues/Subscriptions	287	468	700	800
100-153-525800-0000	Equip Rental	1,260	710	1,450	1,000
100-153-526000-0000	Equip Repairs/Maintenance	2,681	6,516	3,146	3,000
100-153-527400-0000	Recycling	16,715	11,512	11,000	17,200
100-153-531400-0000	Office Equip Maint/Rental	-	125	464	350
100-153-531600-0000	Office Supplies	603	2,264	660	450
100-153-531900-0000	Permits/Licenses/Fees	37,648	39,308	445	300
100-153-533400-0000	Public Education	-	-	2,000	-
100-153-535500-0000	Small Tools	3,060	3,610	3,000	4,000
100-153-535600-0000	Special Supplies	22,027	28,001	22,000	22,500
100-153-535750-0000	Training	514	2,260	1,692	1,250
100-153-535900-0000	Uniforms	2,217	2,413	3,216	3,000
100-153-536000-0000	Utilities	53,529	55,520	54,000	57,200
100-153-537500-0000	Vehicle Fuel	14,951	11,480	8,000	10,000
100-153-538000-0000	Vehicle Maintenance	5,497	3,632	4,000	4,000
100-153-539000-0000	Water	7,464	10,064	10,000	10,000
100-153-560400-0000	Capital Outlay	-	12,971	56,413	45,000
TOTAL DEPT. EXPENDITURES		494,250	535,380	452,421	454,087

City of Dixon Budget FY 2016-17
153 - PUBLIC WORKS - STREET MAINTENANCE
OPERATING EXPENSES SUMMARY SHEET

Account Code	FY 2017 Adopted	Brief Detail Description
521400	2,500	Chemicals for weed abatement; fertilizer/growth regulator
521800	2,500	Monthly service fee + replacement/repairs for Nextel phones (5) including standby
522600	10,000	Street light repairs (routine & knockdown)
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
526000	3,000	Parts to repair non-licensed equipment
527400	17,200	CalRecycle Beverage Container Grant (recycling promotions & litter abatement), \$5,200; Pro-rata cost for Dixon residents to recycle household hazardous waste at the Vacaville facility, \$12,000
531400	350	Office Equipment Maintenance/Rental
531600	450	Copier/computer paper; print cartridges, business cards, misc. office supplies
531900	300	Permits/Licenses/Fees
535500	4,000	Tools for street/sidewalk, rights-of-way, storm drains, and median island repairs, chainsaws, trimmers, pneumatic tools, leaf blowers, edgers, toppers, and grinding heads
535600	22,500	Concrete, traffic paint, gravel, rip rap rock, asphalt, signs, safety cones, bollards, reflectors,
535750	1,250	Training - pesticide application, traffic control & working in confined space
535900	3,000	Uniforms, jackets, & rain gear
536000	57,200	PG&E charges for street/parking lot lights, flashing beacons, lighted crosswalks, & traffic signals, \$50,000; West B Street undercrossing, \$7,200
537500	10,000	Fuel for vehicles and equipment
538000	4,000	Parts to repair vehicles including pesticide truck
539000	10,000	Water - median islands, landscaping, park & ride lot, multi-modal
560400	45,000	Capital purchases - see detail on Capital Equipment/Fixed Asset page
Total	195,550	

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	Cost/Unit (incl Tax and Freight)	Quantity	Total
N	E	Hot Box/Asphalt Recycling Trunk for pavement patching fund from Gas Tax (Fund 530)	45,000	1.00	45,000
Total					45,000

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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
<i>PERMANENT EMPLOYEES:</i>								
Streets& Utilities Maint Supervisor	0.50	40,820	9,723	7,301	698	185	3,247	61,974
Sr. Maintenance Worker	0.60	34,048	8,110	8,761	621	164	2,867	54,570
Maintenance Worker II	1.00	52,537	12,514	14,601	973	248	4,339	85,212
Maintenance Worker II**	0.60	26,185	1,716	8,761	507	128	2,249	39,546
Subtotal:	2.70	153,589	32,064	39,423	2,799	725	12,703	241,302
<i>Other payroll costs:</i>								
PERS Health Administration		-	-	235	-	-	-	235
Overtime		6,000	-	-	-	-	-	6,000
Stand-by pay		11,000	-	-	-	-	-	11,000
Subtotal:		17,000	-	235	-	-	-	17,235
GRAND TOTAL:	2.70	170,589	32,064	39,658	2,799	725	12,703	258,537

**Under filled by Maintenance Worker I

City of Dixon Budget FY 2016-17
154 - PUBLIC WORKS - STORM DRAIN MAINTENANCE

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-154-511000-0000	Salaries/Wages	-	-	49,632	51,541
100-154-511020-0000	Comp Paid	-	-	1,712	-
100-154-511100-0000	Salaries/Wages PT	-	-	476	6,680
100-154-511200-0000	Overtime	-	-	356	3,000
100-154-511300-0000	Standby	-	-	1,850	5,500
100-154-512100-0000	Medicare	-	-	403	1,126
100-154-512200-0000	Retirement	-	-	10,499	12,277
100-154-512210-0000	Retirement - PARS	-	-	12	87
100-154-512300-0000	Disability Insurance	-	-	154	236
100-154-512400-0000	Health Insurance	-	-	10,250	10,951
100-154-512600-0000	Worker's Comp Insurance	-	-	6,162	4,706
100-154-521400-0000	Chemicals	-	-	6,000	3,000
100-154-521800-0000	Communications	-	-	400	500
100-154-522600-0000	Contr Servs - Non Professional	-	-	2,500	1,000
100-154-524000-0000	DMV Exams/Physicals	-	-	125	125
100-154-524200-0000	Dues/Subscriptions	-	-	500	500
100-154-525800-0000	Equip Rental	-	-	800	1,000
100-154-526000-0000	Equip Repairs/Maintenance	-	-	1,000	2,000
100-154-531400-0000	Office Equip Maint/Rental	-	-	200	300
100-154-531600-0000	Office Supplies	-	-	300	450
100-154-531900-0000	Permits/Licenses/Fees	-	-	33,000	34,350
100-154-535500-0000	Small Tools	-	-	800	1,000
100-154-535600-0000	Special Supplies	-	-	4,000	5,000
100-154-535750-0000	Training	-	-	1,000	1,500
100-154-536000-0000	Utilities	-	-	1,000	1,000
100-154-537500-0000	Vehicle Fuel	-	-	2,500	3,500
100-154-538000-0000	Vehicle Maintenance	-	-	800	1,000
100-154-539000-0000	Water	-	-	800	1,500
100-154-560400-0000	Capital Outlay	-	-	48,000	35,125
TOTAL DEPT. EXPENDITURES		-	-	185,231	188,954

City of Dixon Budget FY 2016-17
154 - PUBLIC WORKS - STORM DRAIN MAINTENANCE
OPERATING EXPENSES SUMMARY

FY 2017		
Account Code	Adopted	Brief Detail Description
521400	3,000	Chemicals for weed abatement; fertilizer/growth regulator
521800	500	Monthly service fee + replacement/repairs for Nextel phones (5) including standby
522600	1,000	CalFire crews
524000	125	Class A/B licenses-DMV 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	34,350	Annual DRCD fee/DRWJPA/Acquisition JPA, \$19,700; Solano Water Authority shared admin. Fee, \$3,500; Dept. of Water Resources, \$1,600; YSAQMD renewal fee permit No. P-12-07, \$550; State Water Resources Control Board fees, \$9,000 (several fees increasing in FY 16-17)
535500	1,000	Tools for storm maintenance
535600	5,000	Concrete, gravel, rip rap rock, safety cones, erosion control, cleaning heads
535750	1,500	Training - pesticide application, traffic control & working in confined space, NPDES permit requirements & new best mgt practices for storm water.
536000	1,000	Doyle Lane drainage pond pump
537500	3,500	Fuel for vehicles and equipment
538000	1,000	Parts to repair vehicles including vector truck and pesticide truck
539000	1,500	Water - irrigation systems @ Doyle Lane Pond & Creekside
560400	35,125	Capital purchases - see detail on Capital Equipment/Fixed Asset page
Total	92,850	

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	Cost/Unit (incl Tax and Freight)	Quantity	Total
N	E	Storm Drain camera (heavier duty than sewer); share cost w/ 651	37,500	0.67	25,125
R	E	Retrofit CCTV truck (5 yr tech update - controls for cameras) - cost share with 305, 651, 655	50,000	0.20	10,000
				Total	35,125

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2016-17

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:									
Streets & Utilities Maint Supervisor	0.25	20,410	-	4,862	3,650	349	93	1,623	30,987
Sr. Utilities Maintenance Worker	0.25	16,367	-	3,899	3,650	290	75	1,314	25,595
Utilities Maintenance Worker II	0.25	14,765	-	3,517	3,650	267	68	1,195	23,462
Subtotal:	0.75	51,542	-	12,277	10,951	906	236	4,132	80,043
Temporary Personnel									
	Hours								
Maintenance Worker I	351	-	6,680	87	-	97	-	574	7,437
Subtotal:	351	-	6,680	87	-	97	-	574	7,437
<i>Other payroll costs:</i>									
Overtime		3,000	-	-	-	44	-	-	3,044
Stand-by pay		5,500	-	-	-	80	-	-	5,580
Subtotal:		8,500	-	-	-	123	-	-	8,623
GRAND TOTAL:	0.75	60,042	6,680	12,364	10,951	1,126	236	4,706	96,104

City of Dixon Budget FY 2016-17
171 - RECREATION

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-171-511000-0000	Salaries/Wages	78,455	80,635	90,219	92,662
100-171-511010-0000	Admin Leave Paid	-	472	2,406	-
100-171-511020-0000	Comp Paid	-	91	87	-
100-171-511100-0000	Salaries/Wages PT	9,637	7,361	15,498	9,496
100-171-511120-0000	Aquatics Personnel	66,149	68,438	72,464	88,320
100-171-511200-0000	Overtime	-	103	-	3,323
100-171-512100-0000	Medicare	2,231	2,299	2,353	3,019
100-171-512200-0000	Retirement	13,189	15,762	19,479	22,072
100-171-512210-0000	Retirement - PARS	985	985	950	1,272
100-171-512300-0000	Disability Insurance	362	367	402	427
100-171-512400-0000	Health Insurance	17,587	17,794	17,754	17,768
100-171-512500-0000	Unemployment Insurance	143	(159)	-	-
100-171-512600-0000	Worker's Comp Insurance	3,223	2,448	2,381	3,222
100-171-520400-0000	Advertising/Legal Notices/Pubs	534	345	1,100	6,000
100-171-521800-0000	Communications	121	72	700	700
100-171-522610-0000	Contr Servs - Recnet	654	(429)	-	-
100-171-524000-0000	Exams/Physicals/Testing	-	248	500	660
100-171-524200-0000	Dues/Subscriptions	654	660	700	725
100-171-531000-0000	Mileage Reimbursement	88	58	100	300
100-171-531600-0000	Office Supplies	713	600	600	600
100-171-532000-0000	Personnel/Recruiting	1,415	41	150	300
100-171-532600-0000	Playground/Spec Events	-	826	750	2,700
100171532600-0247	Special Events - Reimbursed	-	-	1,626	-
100-171-533600-0000	Rec - Aquatics	3,519	5,352	3,500	3,500
100-171-534500-0000	Fees - Administration	1,379	1,432	1,021	800
100-171-535600-0000	Special Supplies	1,092	1,012	1,400	1,500
100-171-535660-0000	Joint City/DUSD Perf. Arts	5,796	-	12,121	6,335
100-171-535750-0000	Training	1,299	1,038	1,000	1,000
TOTAL DEPT. EXPENDITURES		209,225	207,849	249,261	266,701

City of Dixon Budget FY 2016-17

171 - RECREATION

OPERATING EXPENSES SUMMARY

FY 2017		
Account Code	Adopted	Brief Detail Description
520400	6,000	DYB & Swim Lesson yard signs, DYB flyers, Color Copies of 2016 Swim Season brochure, 2 postcard mailings and 2 sets of door hangers for Food Truck Mania and/or Movies in the Park; Monthly Food Truck Mania Color Flyers & Posters
521800	700	Cell Phones
524000	660	Annual Exams/Physicals/Testing
524200	725	ASCAP and BMI licensing fees
531000	300	Mileage reimbursement for Recreation Manager & Supervisor
531600	600	General office supplies.
532000	300	Personnel/Recruiting
532600	2,700	Movie in the Park Special Event x 3 (\$900 ea/pursuing donations)
533600	3,500	Aquatic supplies, lifeguard shirts and suits, visors, whistles, sunscreen, first aid supplies, various pool related equipment purchased as needed.
534500	800	Fees - Administration (RecNet).
535600	1,500	Special supplies - not for pool (see #533600);
535660	6,335	Subsidy to Performing Arts Center Per MOU with District (3% annual increase) (Covers 14/15, 15/16, 16/17) FY15-16 budget will carry over to 16-17
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	25,120	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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	34,645	-	8,253	3,136	548	153	150	46,885
Recreation Supervisor	1.00	58,018	-	13,820	14,601	1,053	273	1,116	88,880
Subtotal:	1.40	92,663	-	22,072	17,737	1,601	427	1,266	135,765
Temporary Personnel									
	Hours								
Aquatics Supervisor	520	-	6,968	91	-	101	-	139	7,299
Assistant Aquatics Supervisor	500	-	6,080	79	-	88	-	122	6,369
Swim Instructor/Guard	2,000	-	24,320	316	-	353	-	486	25,475
Lifeguard/Instructor	4,400	-	50,952	662	-	739	-	1,019	53,372
Sports Coordinator(s)	820	-	9,496	123	-	138	-	190	9,947
Subtotal:	8,240	-	97,816	1,272	-	1,418	-	1,956	102,462
<i>Other payroll costs:</i>									
PERS Health Administration		-	-	-	32	-	-	-	32
Overtime - Aquatics		3,323	-	-	-	-	-	-	3,323
Subtotal:		3,323	-	-	32	-	-	-	3,355
GRAND TOTAL:	1.40	95,986	97,816	23,344	17,768	3,019	427	3,222	241,581

*1/1/17 Min Wage increase has potential impact and is not factored in to budget numbers

City of Dixon Budget FY 2016-17
172 - SENIOR / MULTI-USE CENTER

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-172-511000-0000	Salaries/Wages	49,258	50,195	51,568	51,968
100-172-511010-0000	Admin Leave Paid	-	708	722	-
100-172-511100-0000	Salaries/Wages PT	6,205	6,999	4,769	11,030
100-172-512100-0000	Medicare	856	893	928	982
100-172-512200-0000	Retirement	8,177	9,811	11,134	12,379
100-172-512210-0000	Retirement - PARS	81	91	62	143
100-172-512300-0000	Disability Insurance	219	214	218	230
100-172-512400-0000	Health Insurance	4,384	4,704	4,705	4,703
100-172-512500-0000	Unemployment Insurance	171	719	-	-
100-172-512600-0000	Worker's Comp Insurance	403	331	303	446
100-172-520400-0000	Advertising/Legal Notices/Pubs	-	-	100	100
100-172-521000-0000	Bld/Site Maintenance	2,549	4,227	5,000	5,000
100-172-521800-0000	Communications	1,997	1,156	1,000	1,100
100-172-522400-0000	Consultants - Professional	-	45	-	-
100-172-522600-0000	Contr Servs - Non Professional	1,479	1,434	1,650	1,600
100-172-531000-0000	Mileage Reimbursement	181	41	200	200
100-172-531600-0000	Office Supplies	285	223	500	500
100-172-534500-0000	Fees - Administration	175	189	300	330
100-172-535550-0000	Special Events	690	616	1,500	1,500
100-172-535600-0000	Special Supplies	195	288	500	500
100-172-536001-0000	Utilities - Electric	1,800	1,800	1,800	1,800
100-172-536002-0000	Utilities - Gas	1,491	1,392	1,350	1,450
100-172-539000-0000	Water	970	901	1,600	1,700
100-172-560400-0000	Capital Outlay	39,509	-	45,713	-
TOTAL DEPT. EXPENDITURES		121,075	86,976	135,622	97,661

City of Dixon Budget FY 2016-17
172 - SENIOR / MULTI-USE CENTER
OPERATING EXPENSES SUMMARY

FY 2017		
Account Code	Adopted	Brief Detail Description
520400	100	Miscellaneous promotional material
521000	5,000	Cleaning supplies, maintenance & repairs, HVAC repair & maintenance contract
521800	1,100	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	330	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	1,450	Utilities: Gas
539000	1,700	Water; new meter = usage trending higher.
Total	15,780	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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	51,968	-	12,379	4,703	822	230	225	70,327
Subtotal:	0.60	51,968	-	12,379	4,703	822	230	225	70,327
Temporary Personnel									
Facility Attendant	1,000	-	11,030	143	-	160	-	221	11,554
Subtotal:	1,000	-	11,030	143	-	160	-	221	11,554
GRAND TOTAL:	0.60	51,968	11,030	12,522	4,703	982	230	446	81,881

*1/1/17 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 – 2016 – Department Accomplishments

- Updated technology through the purchase of new Tasers, radios.
- Completed a MOU with the Solano County Sheriff's Office for 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.
- Building improvements to the exterior of the Police Department facility (Dry rot repair) Interior and exterior painting of the building and new carpet to be done late spring.
- Making improvements to our Property and Evidence storage areas to ensure that we are compliant with State mandates and Department Policy.
- The Community Action and Awareness position was restored to a full-time position to more effectively meet the needs of our community in crime prevention and other critical areas. Position is being paid 50% General Fund and 50% from Police Grants (Fund 560)
- Updated Officers duty holsters and weapon lights.
- Installed new computer server to replace aging server.

Budget Year – 2017 – Department Work Plan/Goals

- Continue to update technology through the purchase of additional radios.
- Purchase of a second computer server to handle all of the in-car camera video software and storage.
- Purchase new office furniture to replace old worn out furniture.
- Make improvements to the employee parking lot. (Pavers to be installed in dirt area under solar panels to prevent mud during rainy season)



City of Dixon Budget FY 2016-17

161 - POLICE

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-161-511000-0000	Salaries/Wages	1,821,874	1,893,624	1,991,898	2,276,883
100-161-511010-0000	Admin Leave Paid	-	7,127	6,866	-
100-161-511020-0000	Comp Paid	-	18,815	20,106	-
100-161-511100-0000	Salaries/Wages PT	16,288	16,079	5,898	-
100-161-511200-0000	Overtime	136,158	198,670	229,656	125,000
100-161-511210-0000	Reimbursable Overtime	16,863	10,167	19,239	10,000
100-161-511300-0000	Standby	12,249	12,313	12,780	11,500
100-161-511500-0000	Physical Fitness	11,584	7,922	4,984	7,740
100-161-511600-0000	Uniform Allowance	19,730	20,094	19,186	23,350
100-161-511900-0000	Separation Pay	21,106	8,958	89,742	-
100-161-512100-0000	Medicare	29,815	32,256	38,893	39,755
100-161-512200-0000	Retirement	523,706	600,536	683,957	790,855
100-161-512210-0000	Retirement - PARS	199	-	-	-
100-161-512300-0000	Disability Insurance	8,167	7,845	8,411	10,581
100-161-512400-0000	Health Insurance	285,938	272,817	263,916	299,949
100-161-512401-0000	Retiree Health	25,800	6,909	6,087	14,817
100-161-512500-0000	Unemployment Insurance	-	-	3,150	-
100-161-512600-0000	Worker's Comp Insurance	100,712	83,073	92,569	95,420
100-161-521000-0000	Bld/Site Maintenance	14,268	16,284	16,000	25,000
100-161-521800-0000	Communications	82,062	85,899	144,300	102,300
100-161-521800-0209	Communications - Emp Stipend	450	3,300	3,870	5,580
100-161-522400-0000	Consultants - Professional	2,300	-	-	5,000
100-161-523000-0000	Contract Serv - Animal Control	145,185	121,670	123,450	158,000
100-161-523600-0000	Contractual/Co. Booking Fees	-	9,573	17,506	25,000
100-161-524000-0000	DMV Exams/Physicals	-	65	-	-
100-161-524200-0000	Dues/Subscriptions	1,454	1,074	1,200	1,600
100-161-526000-0000	Equip Repairs/Maintenance	2,610	1,228	2,500	4,000
100-161-526800-0000	Firing Range Supplies	-	1,373	10,000	10,000
100-161-528800-0000	Investigations	10,593	10,228	12,000	12,000
100-161-529000-0000	K-9 Unit Expense	1,790	2,351	7,200	7,200
100-161-529400-0000	Lease Purchase Payments	135,897	132,323	148,400	149,000
100-161-530200-0000	Meetings/Seminars	1,314	1,406	2,256	2,000
100-161-531200-0000	Neighborhood Watch	-	-	500	500
100-161-531210-0000	Volunteer Programs - Cadets	-	520	1,500	2,500
100-161-531400-0000	Office Equip Maint/Rental	4,210	5,768	8,070	6,600
100-161-531600-0000	Office Supplies	11,036	13,531	13,000	13,000
100-161-531650-0000	Office/Software Maintenance	-	-	1,000	12,000
100-161-532200-0000	Physical Fitness Program	1,280	720	2,000	2,500
100-161-535600-0000	Special Supplies	8,234	9,789	12,000	12,000
100-161-535750-0000	Training	2,013	3,183	4,000	5,000
100-161-535850-0000	Training - POST	17,340	4,879	18,000	25,000
100-161-535900-0000	Uniforms	1,637	1,660	4,470	6,000
100-161-536001-0000	Utilities - Electric	274	286	400	400
100-161-536002-0000	Utilities - Gas	3,469	3,640	3,500	3,500
100-161-537500-0000	Vehicle Fuel	66,537	47,496	39,691	60,000
100-161-538000-0000	Vehicle Parts/Maintenance	6,148	4,528	5,000	5,000
100-161-539000-0000	Water	4,744	3,843	4,200	4,500
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
100-161-560400-0000	Capital Outlay	-	22,125	98,470	-
TOTAL DEPT. EXPENDITURES		3,555,735	3,705,947	4,201,821	4,371,530

City of Dixon Budget FY 2016-17

161 - POLICE

OPERATING EXPENSES SUMMARY

2017		
Account Code	Adopted	Brief Detail Description
521000	25,000	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 as needed through year, Generator Inspection, \$500 - annual cost, Carpet Cleaning \$2,000 - once per year, <i>Pavers for parking lot, \$4,000 - one time cost</i>
521800	102,300	Communications: Line Charges AT&T, Solano Dispatch, \$77,000; Clets Solano Co., \$4,000; Verizon Cellular phones, \$4,000; High-Speed Internet, \$1,200; Solano County Communications, \$3,100; MDC licensing, CAD/RMS, \$13,000;
521800-0209	5,580	Employee stipend - 5 @ \$75 and 2 @ \$45 per month
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
523600	25,000	Booking Fees Charged by Solano County for Prisoner Processing. Approximately 116 bookings per year at \$213.98 per booking
524200	1,600	Dues & Subscriptions: Cal Chief's Association Dues for Chief and Lieutenants which increased this past year, and several publications. (IE; Law & Order, Police the Law Enforcement Magazine, Law Enforcement Technology)
526000	4,000	Equipment maintenance: Vehicle Fire Extinguishers, \$500; Radio Repair, \$1,500; Printers/Computer Repairs, \$1,000, Radar Units recertification and 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 & Chaplain Compassion K-9 - Program
529400	149,000	Solano County Vehicle Lease Program (16 vehicles)
530200	2,000	Meetings and Seminars: County Chiefs Mtg., Commanders, Special Mtgs
531200	500	Neighborhood Watch Supplies
531210	2,500	Supplies for Volunteer programs and Cadet program, New Uniform Shirts for Chaplains
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

2017		
Account Code	Adopted	Brief Detail Description
531650	12,000	Software maintenance: Code Compliance - This is for Cohero (ILEMS and Code Enforcement Software annual maintenance) To pay for any new license expense for the new server to be purchased this budget year, and this will also include the software maintenance on the in-car camera software that will be installed this budget year.
532200	2,500	Officers are tested bi-annually; test proctor costs \$2,500
535600	12,000	Special Supplies: Computer Software/Misc Equip \$6,500; Business Cards \$500; DMV/Penal Code Guides \$200; Crime Scene Supplies \$1,500; Flares \$800; OC Spray \$100; Batteries \$1500; Latex Gloves \$400; printing \$500
535750	5,000	Non-POST Training: Ca. Police Chiefs Conference, Liability Training, Non-Sworn Training
535850	25,000	POST - Reimbursed Training: Peace Officer Training for regular officers and reserves. Approx. 95% of cost may be subject to reimbursement depending on State Budget resolution.
535900	6,000	Vests, batons, rain gear and other non-allowance type uniform items
536001	400	Utilities - Electric
536002	3,500	Utilities - Gas
537500	60,000	Vehicle Expense Fuel
538000	5,000	Parts Vehicle: Maintenance/Repair \$4,500; Car Wash \$500
539000	4,500	Cal Water Service
541000	500	Youth Services/Supplies
Total	665,680	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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	145,522	74,774	7,305	2,216	639	6,289	236,745
Police Captain*	1.00	129,674	64,037	15,669	2,107	580	5,705	217,772
Police Captain*	1.00	109,794	54,220	7,839	1,706	491	4,835	178,885
Police Sergeant	1.00	97,455	53,974	11,049	1,573	451	4,435	168,936
Police Sergeant	1.00	97,101	53,778	6,789	1,506	449	4,418	164,042
Police Sergeant	1.00	86,387	47,844	7,839	1,366	419	4,123	147,979
Police Sergeant	1.00	87,029	14,496	7,839	1,376	402	3,956	115,098
Police Sergeant	1.00	78,435	13,064	13,569	1,334	371	3,648	110,422
Police Sergeant**	0.50	49,448	8,236	3,920	774	225	2,217	64,820
Police Officer	1.00	83,803	46,413	15,669	1,442	382	3,757	151,466
Police Officer	1.00	82,698	45,800	11,049	1,359	382	3,757	145,046
Police Officer	1.00	84,647	46,880	7,839	1,341	382	3,757	144,845
Police Officer	1.00	82,698	45,800	7,839	1,313	382	3,757	141,789
Police Officer	1.00	82,698	45,800	7,839	1,313	382	3,757	141,789
Police Officer	1.00	70,388	11,724	15,669	1,248	341	3,352	102,721
Police Officer	1.00	75,762	12,619	6,789	1,197	330	3,246	99,942
Police Officer	1.00	72,993	8,845	6,789	1,157	330	3,246	93,360
Police Officer	1.00	64,416	7,806	7,839	1,048	304	2,989	84,402
Police Officer	1.00	63,923	7,746	6,789	1,025	294	2,895	82,673
Police Officer	1.00	64,393	7,803	5,529	1,014	311	3,063	82,113
Police Officer - Vacant	1.00	66,420	11,063	15,669	1,190	299	2,944	97,585
Police Officer - Vacant	1.00	63,453	10,569	13,569	1,117	299	2,944	91,951
Police Officer - Vacant	1.00	61,926	7,504	15,669	1,125	299	2,944	89,468
Police Officer - Vacant	1.00	63,066	10,504	11,049	1,075	299	2,944	88,937
Police Officer - Vacant	1.00	64,593	7,827	11,049	1,097	299	2,944	87,809
Admin. Assistant	1.00	58,163	13,855	14,601	1,055	274	268	88,216
CSO II	1.00	54,635	15,746	11,049	952	246	1,003	83,632
CSO II	1.00	55,890	16,107	6,789	909	246	1,003	80,944
CSO II	1.00	50,872	14,661	11,049	898	246	1,003	78,730
Records Clerk	1.00	47,691	11,360	7,305	797	225	220	67,598
Subtotal:	29.50	2,295,973	790,855	299,255	37,631	10,581	95,420	3,529,714
Other payroll costs:								
Overtime		125,000	-	-	1,813	-	-	126,813
Reimbursable OT		10,000	-	-	145	-	-	10,145
Stand-by Pay		11,500	-	-	167	-	-	11,667
Night Differential		12,000	-	-	-	-	-	12,000
Retirement Health Benefit		-	-	14,817	-	-	-	14,817
PERS Health Administration/Sr. Mgmt Life Insurance		-	-	694	-	-	-	694
Subtotal:		158,500	-	15,511	2,124	-	-	176,135
GRAND TOTAL:	29.50	2,454,473	790,855	314,766	39,755	10,581	95,420	3,705,850

*Police Captain positions are currently under filled by Police Lieutenants.

** Full time Sergeant position - 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 – 2016 – Department Accomplishments

- Placed into service a new Type 3 wild land urban interface engine purchased by and through our partnership with the Dixon Fire District
- Upgraded handheld and mobile radios through a FEMA grant improving firefighter safety.
- Dixon Fire played a significant role in the response to and the management of the Wragg Fire, the largest wild land fire in Solano County in the last 20 years.
- Conducted a Major Urban Search and Rescue Training Exercise at Monticello Dam.
- 3 Members of the FD joined the Solano County Hazardous Materials Team.
- Completed Promotional Process' for Division Chief, Captain and Engineer.
- Received FEMA extension approval for SAFER Grant; keeping additional firefighters in place until August 2016.



Budget Year – 2017 – Department Work Plan/Goals

- Prepare a 5 year Strategic Plan including Risk Assessment and Standards of Cover for presentation to the City Council.
- Collaborate with other jurisdictions and the Solano County Fire Chiefs Association to identify a countywide emergency dispatch model that provides EMD capability, 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.
- Implement a new model for Command and Utility Vehicle acquisition and maintenance.
- Add one additional 4WD Utility Truck to the fleet.
- Adopt a task-book based succession planning process for acting positions and further career development within the department.
- Continue Multi-Agency Training
- Conduct Volunteer Firefighter Recruitment



City of Dixon Budget FY 2016-17
166 - FIRE DEPARTMENT

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-166-511000-0000	Salaries/Wages	1,800,550	1,774,581	1,839,080	1,882,655
100-166-511000-1108	Salaries & Wages/FEMA SAFER	114,770	187,215	134,981	31,022
100-166-511010-0000	Admin Leave Paid	-	13,320	25,261	-
100-166-511020-0000	Comp Paid	-	25,923	38,126	-
100-166-511200-0000	Overtime	150,844	158,434	202,126	250,000
100-166-511210-0000	Reimbursable Overtime	100,047	226,698	259,893	125,000
100-166-511220-0000	FLSA Overtime	20,144	17,655	16,576	34,000
100-166-511300-0000	Standby	29,680	31,420	44,013	43,000
100-166-511400-0000	Volunteer Pay	3,876	2,921	2,100	4,000
100-166-511400-1107	Volunteer Pay - FEMA SAFER	6,550	9,150	4,700	75,000
100-166-511500-0000	Physical Fitness	34,200	31,075	33,342	28,800
100-166-511500-1108	Physical Fitness/FEMA SAFER	1,662	5,400	3,185	831
100-166-511600-0000	Uniform Allowance	2,550	2,550	20,467	17,131
100-166-511600-1108	Uniform Allowance/FEMA SAFER	-	-	3,542	392
100-166-511900-0000	Separation Pay	-	40,966	19,805	-
100-166-511900-1108	Separation Pay/FEMA Safer	-	-	7,616	11,315
100-166-512100-0000	Medicare	30,453	32,573	35,204	42,453
100-166-512100-1108	Medicare/FEMA SAFER	1,890	2,962	2,114	499
100-166-512200-0000	Retirement	457,703	469,428	428,320	404,876
100-166-512200-1108	Retirement/FEMA SAFER	13,337	22,198	15,193	3,759
100-166-512300-0000	Disability Insurance	8,500	8,740	8,688	8,634
100-166-512300-1108	Disability Insurance/FEMA SAFE	-	-	350	146
100-166-512400-0000	Health Insurance	252,153	245,096	244,675	255,053
100-166-512400-1108	Health Insurance/FEMA SAFER	12,880	23,760	22,100	3,401
100-166-512410-0000	Health Insurance - Volunteer	8,651	8,503	8,224	9,000
100-166-512500-0000	Unemployment Insurance	-	-	580	-
100-166-512600-0000	Worker's Comp Insurance	148,891	132,143	131,571	131,835
100-166-512600-1108	Worker's Comp Ins./FEMA SAFER	-	17,135	13,320	2,211
100-166-521000-0000	Bld/Site Maintenance	25,858	22,664	32,200	32,200
100-166-521800-0000	Communications	70,137	63,581	79,500	79,500
100-166-521800-0209	Communications - Emp Stipend	4,587	4,400	4,587	3,840
100-166-522400-0000	Consultants - Professional	2,538	2,641	33,850	4,200
100-166-523150-0000	Contract Services	3,400	3,400	5,045	3,400
100-166-523400-0000	Contract Servs - Temp	1,607	-	-	-
100-166-524000-0000	DMV Exams/Physicals	1,040	921	1,500	3,100
100-166-524000-1107	DMV Exams/Phys - FEMA SAFER	13,531	41	-	-
100-166-524200-0000	Dues/Subscriptions	6,487	5,881	7,650	7,650
100-166-525600-0000	EMS Supplies	25,048	26,194	25,000	26,000
100-166-526000-0000	Equip Repairs/Maintenance	33,816	23,782	19,555	19,555
100-166-526000-1105	Equip Maint -Fire Academy	-	6,286	5,300	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	40,294	40,818	44,200	38,200
100-166-530200-0000	Meetings/Seminars	1,652	1,384	5,326	2,900
100-166-531000-0000	Mileage Reimbursement	5	5	-	-
100-166-531400-0000	Office Equip Maint/Rental	3,197	3,824	3,800	3,800
100-166-531600-0000	Office Supplies	6,116	6,283	6,948	6,000
100-166-532000-1107	Volunt Recruiting- FEMA SAFER	2,366	170	-	-
100-166-532000-1108	Recruiting/FEMA SAFER	2,400	-	-	-

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
100-166-533400-0000	Public Education	3,148	3,113	2,950	2,950
100-166-535500-0000	Small Tools	723	1,094	1,000	1,000
100-166-535600-0000	Special Supplies	51,362	30,727	28,549	31,000
100-166-535600-1103	Special Supplies/Donations	6,217	-	-	-
100-166-535600-1104	Special Supplies - EOC	-	9,523	2,000	2,000
100-166-535600-1105	Special Supplies- Fire Academy	-	964	-	-
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	-	12,500	17,400	17,400
100-166-535600-1114	Spec Supp - Hose & Appliances	-	16,968	10,000	10,000
100-166-535600-1115	Special Supplies - FEMA AFG	-	19,194	-	-
100-166-535600-1116	Special Supp- 2014 VFA Grant	-	23,086	-	-
100-166-535750-0000	Training	11,092	15,967	20,801	18,900
100-166-535750-1104	Training - EOC	-	161	500	500
100-166-535750-1105	Training - Fire Academy	-	-	350	-
100-166-535750-1106	Training - Hosted Training	37,991	15,270	10,000	10,000
100-166-535900-0000	Uniform	6,340	7,763	10,023	9,750
100-166-535900-1107	Uniforms - FEMA SAFER	2,491	-	5,000	2,500
100-166-536001-0000	Utilities - Electric	1,500	1,440	1,800	1,800
100-166-536002-0000	Utilities - Gas	4,413	4,019	4,500	4,500
100-166-537500-0000	Vehicle Fuel	39,577	30,793	28,907	29,500
100-166-538000-0000	Vehicle Maintenance	12,819	21,946	25,213	25,213
100-166-538500-0000	Vehicle Parts	11,429	21,905	10,000	17,500
100-166-539000-0000	Water	1,477	1,421	1,500	1,500
100-166-560400-0000	Capital Outlay	13,721	-	90,000	99,000
100-166-560400-1102	Capital Outlay - FEMA 2012	42,585	-	-	-
TOTAL DEPT. EXPENDITURES		3,719,638	3,939,975	4,128,379	3,890,271

City of Dixon Budget FY 2016-17
166 - FIRE DEPARTMENT
OPERATING EXPENSES SUMMARY SHEET

2017		
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, partial replacement of mattresses, miscellaneous repairs.
521800	79,500	Fire dispatch contract, leased phone lines, County radio use fee, telephone & cell service, mobile data computers terminal service
521800-0209	3,840	Employee stipends for personal cell service - 3 x \$75, 1 x \$95 monthly
522400	4,200	Medical Director consulting for ALS services (increase for new paramedic hires), including annual medical malpractice insurance and consulting services for grant development
523150	3,400	City annual membership fee for Solano Co. Haz Mat Team
524000	3,100	Annual Physicals for personnel and HazMat physicals billed; physicals for new-hires are in Dept. 115
524200	7,650	Dues & subscriptions to Chief's & Firefighter's Assns. & regulatory code updates
525600	26,000	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	19,555	Annual ladder test, defib batteries, calibration of defibs, SCBA fit testing, radio equipment, maint. contracts on records mgmt. system, bi-annual breathing apparatus & cylinder maintenance
526000-1105	5,300	Equip Maint -Fire Academy: SCBA mask repairs, extrication equipment annual maintenance
526000-1112	4,100	Communication equipment repairs- parts, labor, etc.
527200	500	Hepatitis B shots for personnel
529400	38,200	Emergency response vehicle leases through Solano Co. for Chief & Div. Chiefs (includes mileage); reduction due to vehicle coming off lease in favor of purchase at lease renewal.
530200	2,900	Leadership seminars & meetings, Fire Prevention Officer seminars & meetings, & Management seminars & meetings.
531400	3,800	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 Fire setter materials, Fire Prevention Day open house supplies
535500	1,000	Misc. small tools & fire investigation equipment
535600	31,000	Map updates, replacement of turnouts, protective equipment, hose replacement, computers & software, technical rescue equipment, replacement of structure boots, purchase 1 MDT, \$2000 tech rescue supplies, replacement of 2 large filing cabinets, purchase 1 defibrillator \$2500.
535600-1104	2,000	Special Supplies - EOC; complete other EOC supplies

2017		
Account Code	Adopted	Brief Detail Description
535600-1113	17,400	Personal protective equipment (PPE) including Uniform Response to Violent Incidents (URVI) equipment and Urban Search & Rescue (USAR) equipment
535600-1114	10,000	Fire hose and related appliances
535750	18,900	EMS training program, technical rescue training, fire service training, prevention training, training supplies, records management system training, off-road driving training.
535750-1104	500	Training - EOC
535750-1106	10,000	Training - Hosted Training
535900	9,750	Uniform maint.-shifts, hats, pants, badges, brass; replacement safety boots, volunteer uniforms.
535900-1107	2,500	Uniforms - Volunteer FEMA SAFER
536001	1,800	Utilities - Electric
536002	4,500	Utilities - Gas
537500	29,500	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. maintenance
538500	17,500	Parts for annual services, tires, lights, batteries, switches, glass, hardware, valve kits, seals, etc.
539000	1,500	Domestic water
560400	99,000	Capital purchases - see detail on Capital Equipment/Fixed Asset page
Total	525,258	

City of Dixon Budget FY 2016-17

**CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
166 - FIRE DEPARTMENT**

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
N	E	Lucas Chest Compression System - mechanically controlled chest compression system (for CPR) that standardizes chest compressions in accordance with the latest scientific guidelines.	13,000	2.00	26,000
N	V	Utility Terrain Vehicle (UTV), 4x4 for off-road and specialized events	15,000	1.00	15,000
R	V	Command Vehicle - SUV	58,000	1.00	58,000
				Total	99,000

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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	145,507	29,465	15,669	2,337	648	10,003	203,629
Fire Division Chief	1.00	131,657	22,447	15,669	2,136	563	8,525	180,998
Fire Division Chief	1.00	116,001	19,778	7,839	1,796	506	7,657	153,576
Fire Captain	1.00	95,743	23,218	15,669	1,615	442	6,694	143,380
Fire Captain	1.00	98,259	23,828	15,669	1,652	442	6,694	146,543
Fire Captain	1.00	95,742	23,218	7,839	1,502	442	6,694	135,437
Fire Engineer	1.00	89,045	21,593	15,669	1,518	399	6,037	134,260
Fire Engineer	1.00	89,761	21,767	7,839	1,415	399	6,037	127,217
Fire Engineer	1.00	83,645	20,284	15,669	1,440	399	6,037	127,473
Fire Engineer	1.00	93,580	22,693	15,669	1,584	399	6,037	139,961
Fire Engineer	1.00	89,761	21,767	15,669	1,529	399	6,037	135,160
Fire Engineer	1.00	97,180	23,566	7,839	1,523	399	6,037	136,543
Fire Fighter/Paramedic	1.00	82,568	20,023	15,669	1,424	385	5,823	125,892
Fire Fighter/Paramedic	1.00	82,206	19,935	7,839	1,306	385	5,823	117,493
Fire Fighter/Paramedic	1.00	86,168	20,896	7,839	1,363	385	5,823	122,474
Fire Fighter/Paramedic	1.00	88,490	14,739	11,049	1,443	380	5,748	121,849
Fire Fighter/Paramedic	1.00	76,159	9,227	13,569	1,301	360	5,454	106,071
Fire Fighter/Paramedic	1.00	71,224	8,630	5,529	1,113	336	5,088	91,920
Fire Fighter/Paramedic	1.00	72,602	8,796	7,839	1,166	332	5,030	95,767
Fire Fighter	1.00	75,600	12,592	13,569	1,293	333	5,039	108,426
Public Safety Admin. Manager	1.00	68,912	16,415	14,601	1,211	305	299	101,742
Fire Fighter/Paramedic - Ltd	1.00	10,341	1,253	851	162	49	737	13,392
Fire Fighter/Paramedic - Ltd**	1.00	10,341	1,253	851	162	49	737	13,392
Fire Fighter/Paramedic - Ltd**	1.00	10,341	1,253	1,700	175	49	737	14,254
Subtotal:	25.00	1,960,830	408,635	257,612	32,167	8,780	128,824	2,796,849
Other payroll costs:								
Reimbursable OT		125,000	-	-	-	-	-	125,000
Overtime		250,000	-	-	3,625	-	-	253,625
FLSA OT		34,000	-	-	493	-	-	34,493
Stand-by pay		43,000	-	-	624	-	-	43,624
Separation Pay/FEMA Safer		11,315	-	-	-	-	-	11,315
Volunteer Pay and Health		79,000	-	9,000	6,044	-	5,222	99,266
PERS Health Administration/Sr. Mgmt Life Insurance		-	-	842	-	-	-	842
Subtotal:		542,315	-	9,842	10,785	-	5,222	568,164
GRAND TOTAL:	25.00	2,503,145	408,635	267,454	42,952	8,780	134,046	3,365,013

Note: Limited term FEMA SAFER grant positions are budgeted for partial year
 ** Firefighter/Paramedic being under filled by Firefighter

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General Fund

Sub Funds

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

	GF CONTINGENCY 101	COUNCIL DISCRETIONARY 102	RECREATION FUND 103	COMMUNITY SUPPORT 105
FY 2016				
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES				
BEGINNING FUND BALANCE	1,619,482	237,565	171	11,007
July-2015				
ESTIMATED				
REVENUE	2,916	31,327	54,827	12,027
TRANSFERS	-	386,803	10,020	-
REVENUE & TRANSFERS	2,916	418,130	64,847	12,027
EXPENDITURES	386,803	477,825	65,018	1,000
ESTIMATED ENDING FUND BALANCE	1,235,595	177,870	-	22,034
FY 2017				
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	1,235,595	177,870	-	22,034
July-2016				
ADOPTED				
REVENUE				
REVENUES	2,900	30,240	54,150	12,000
TRANSFERS	-	320,140	12,549	-
REVENUE AND TRANSFERS	2,900	350,380	66,699	12,000
AVAILABLE RESOURCES	1,238,495	528,250	66,699	34,034
APPROPRIATIONS	320,140	241,300	66,699	10,000
ESTIMATED ENDING FUND BALANCE	918,355	286,950	-	24,034

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

	PLANNING AGREEMENTS 190	EQUIPMENT REPLACEMENT 820	BUILDING RESERVE 830	INFRASTRUCTURE RESERVE 831
FY 2016				
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES				
BEGINNING FUND BALANCE	(3,769)	524,404	103,845	201,264
July-2015				
ESTIMATED				
REVENUE	28,066	7,937	100	200
TRANSFERS	-	-	-	50,000
REVENUE & TRANSFERS	28,066	7,937	100	50,200
EXPENDITURES	40,848	86,500	43,669	64,301
ESTIMATED ENDING FUND BALANCE	(16,550)	445,841	60,276	187,163
FY 2017				
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	(16,550)	445,841	60,276	187,163
July-2016				
ADOPTED				
REVENUE				
REVENUES	45,000	-	-	200
TRANSFERS	-	-	50,000	50,000
REVENUE AND TRANSFERS	45,000	-	50,000	50,200
AVAILABLE RESOURCES	28,450	445,841	110,276	237,363
APPROPRIATIONS	55,500	10,000	-	30,000
ESTIMATED ENDING FUND BALANCE	(27,050)	435,841	110,276	207,363

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

	TECHNOLOGY REPLACEMENT 832	PERS STABILIZATION 840	Total
FY 2016			
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES			
BEGINNING FUND BALANCE	-	64,758	2,758,728
July-2015			
ESTIMATED			
REVENUE	-	100	137,500
TRANSFERS	-	75,602	522,425
REVENUE & TRANSFERS	-	75,702	659,925
EXPENDITURES	-	-	1,165,964
ESTIMATED ENDING FUND BALANCE	-	140,460	2,252,690
FY 2017			
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS			
ESTIMATED BEGINNING FUND BALANCE	-	140,460	2,252,690
July-2016			
ADOPTED			
REVENUE			
REVENUES	-	-	144,490
TRANSFERS	40,000	-	472,689
REVENUE AND TRANSFERS	40,000	-	617,179
AVAILABLE RESOURCES	40,000	140,460	2,869,869
APPROPRIATIONS	-	-	733,639
ESTIMATED ENDING FUND BALANCE	40,000	140,460	2,136,230

City of Dixon Budget FY 2016-17
FUND 101 - CONTINGENCY FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
101-000-461600-0000	Interest Earned	11,677	2,854	2,916	2,900
101-000-470100-0000	Unrealized Gain GASB 31	(2,697)	4,102	-	-
		8,980	6,956	2,916	2,900
101-000-597102-0000	To Council Discretionary (102)	-	167,057	386,803	320,140
		-	167,057	386,803	320,140
	FUND REVENUE	8,980	6,956	2,916	2,900
	FUND EXPENDITURES	-	167,057	386,803	320,140

The General Plan Update began in 2014-15. Based on the current timetable the funding needs will be extended into 2017.

City of Dixon Budget FY 2016-17
FUND 102 - COUNCIL DISCRETIONARY FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
102-000-421300-0000	Building Permits - Gen'l Plan	10,303	29,651	31,051	30,040
102-000-461600-0000	Interest Earned	1,090	100	276	200
102-000-470100-0000	Unrealized Gain GASB 31	(277)	405	-	-
102-000-490101-0000	From Contingency (101)	-	167,057	386,803	320,140
		11,116	197,213	418,130	350,380
102-100-522400-0000	Consultants - Professional	-	11,898	34,483	-
	132 - General Plan Update				
102-132-520400-0000	Advertising/Publications	-	1,438	1,525	3,000
102-132-522400-0000	Consultants - Professional	5,035	126,472	409,502	220,000
102-132-529600-0000	Legal Services	2,730	1,215	28,630	4,000
102-132-531400-0000	Office Equip Maint/Rental	-	79	125	300
102-132-535600-0000	Special Supplies	-	178	-	-
102-132-560750-0000	Project Admin - Direct	-	1,627	3,560	14,000
		7,765	142,907	477,825	241,300
	FUND REVENUE	11,116	197,213	418,130	350,380
	FUND EXPENDITURES	7,765	142,907	477,825	241,300

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 2017.

City of Dixon Budget FY 2016-17
FUND 103 - RECREATION FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
103-000-433650-0000	Rec - Adult Softball	8,990	8,369	8,344	9,750
103-000-433660-0000	Adult Soccer	85	2,570	-	-
103-000-433811-0000	Rec - Basketball - Youth	26,617	30,574	38,922	35,000
103-000-433837-0000	Rec - Day Camp	250	-	-	-
103-000-433845-0000	Rec - Fitness	2,737	2,001	2,664	2,000
103-000-433860-0000	Rec - General Interest	2,851	7,764	568	1,200
103-000-433910-0000	Rec - Soccer	80	823	120	-
103-000-433915-0000	Rec - Teen Activities	1,909	2,101	1,800	1,000
103-000-433920-0000	Rec - Tennis Lessons	1,452	96	150	450
103-000-433925-0000	Rec - Volleyball - Drop-ins	715	1,660	1,259	1,750
103-000-433995-0000	Scholarship Offset	-	-	1,000	3,000
103-000-461600-0000	Interest Earned	58	-	-	-
103-000-470100-0000	Unrealized Gain GASB 31	(13)	14	-	-
103-000-490100-0000	Transfer from the General Fund	-	-	10,020	12,549
		45,731	55,972	64,847	66,699

DEPT 179 - MISCELLANEOUS RECREATION

103-179-511150-0000	Wages P/T Volleyball	848	1,368	1,183	1,505
103-179-512100-0000	Medicare	12	20	17	21
103-179-512210-0000	Retirement - PARS	11	18	15	20
103-179-512600-0000	Worker's Comp Insurance	23	29	22	30
103-179-533845-0000	Rec - Fitness	2,348	1,490	1,730	1,400
103-179-533860-0000	Rec - General Interest	2,760	5,675	750	600
103-179-534500-0000	Fees - Administration	810	452	300	600
103-179-535600-0000	Special Supplies	-	2,709	4,000	4,000
103-179-535680-0000	Teen Activities	140	-	165	250
103-179-590100-0000	Transfer to General Fund	14,352	13,914	16,211	16,060
		21,304	25,673	24,393	24,486

DEPT 180 - SOFTBALL

103-180-511180-0000	Salaries - Rec Softball	1,007	1,239	1,245	2,605
103-180-512100-0000	Medicare	15	18	18	38
103-180-512210-0000	Retirement - PARS	13	16	16	34
103-180-512600-0000	Worker's Comp Insurance	26	26	23	52
103-180-522600-0000	Contract Svcs - Nonprof	6,395	3,550	8,945	6,000
103-180-534500-0000	Fees - Administration	98	121	94	175
103-180-535600-0000	Special Supplies	298	859	2,850	2,300
		7,851	5,828	13,191	11,204

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
DEPT 182 - SOCCER					
103-182-511180-0000	Salary - Rec Adult Soccer	-	757	-	-
103-182-512100-0000	Medicare	-	11	-	-
103-182-512210-0000	Retirement - PARS	-	10	-	-
103-182-512600-0000	Worker's Comp Insurance	-	16	-	-
		-	793	-	-
DEPT 183 - YOUTH BASKETBALL					
103-183-511180-0000	Wages PT Youth Basketball	5,896	11,243	11,640	15,282
103-183-512100-0000	Medicare	86	163	169	222
103-183-512210-0000	Retirement - PARS	77	147	152	199
103-183-512600-0000	Worker's Comp Insurance	185	256	214	306
103-183-522600-0000	Contract Svc Non Prof	3,053	5,748	5,250	5,500
103-183-534500-0000	Administration Fees	862	866	509	1,000
103-183-535600-0000	Special Supplies	4,863	6,646	9,500	8,500
		15,020	25,070	27,434	31,009
FUND REVENUE		45,731	55,972	64,847	66,699
FUND EXPENDITURES		44,175	57,364	65,018	66,699

City of Dixon Budget FY 2016-17

FUND 103 - RECREATION FUND OPERATING EXPENSES SUMMARY

2017		
Account Code	Adopted	Brief Detail Description
Miscellaneous Recreation		
179-533845	1,400	Rec - Fitness Classes
179-533860	600	Rec - General Interest Classes
179-534500	600	Fees - Administration
179-535600	4,000	Special Supplies - CPR Mannequins, Exercise Equipment, Volleyball Equipment, Arena Nets, Goals, etc.
179-535680	250	Teen Activities
179-590100	16,060	Transfer to General Fund - cost allocation
Softball		
180-522600	6,000	Contract Svcs - Nonprof - Umpires, Field Prep Technician
180-534500	175	Fees - Administration
180-535600	2,300	Special Supplies - Softballs, Field Equipment, Chalk, Scoreboards ,etc.
Basketball		
183-522600	5,500	Contract Svc Non Prof - Referees
183-534500	1,000	Administration Fees
183-535600	8,500	Special Supplies - Basketballs, Uniforms, Photos, Certificates, etc.
Total	46,385	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**FUND 103
RECREATION**

Title	Hours	Temp Pay 511100	PARS Retirement 512210	Soc Sec/ Medicare 512100	Workers' Comp 512600	Total Employee
Temporary Personnel						
103-179 Volleyball Sports Coord	130	1,505	20	22	30	1,577
103-180 Softball Sports Coord	225	2,606	34	38	52	2,729
103-183 Basketball Coord	380	4,400	57	64	88	4,609
103-183 Rec Specialist - Basketball	225	2,482	32	36	50	2,600
103-183 Basketball Rec Leader	800	8,400	109	122	168	8,799
Subtotal:	1,760	19,393	252	281	388	20,314
GRAND TOTAL:	-	19,393	252	281	388	20,314

Temporary personnel do not receive special pay or health insurance.

*1/1/17 Min Wage increase has potential impact and is not factored in to budget numbers

City of Dixon Budget FY 2016-17
FUND 105 - COMMUNITY SUPPORT FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
105-000-461600-0000	Interest Earned	-	6	27	-
105-000-461700-0000	Lease Revenue	-	6,000	12,000	12,000
105-000-490100-0000	Transfer from General Fund	-	5,000	-	-
		-	11,006	12,027	12,000
105-000-535650-0000	Subsidies to Community Groups	-	-	1,000	10,000
		-	-	1,000	10,000
FUND REVENUE		-	11,006	12,027	12,000
FUND EXPENDITURES		-	-	1,000	10,000

City of Dixon Budget FY 2016-17
FUND 190 - PLANNING AGREEMENTS

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
190-000-433200-2512	Plan Chk-Engr/Valley Glen	10,043	-	-	-
190-000-433300-2546	Reimbursements Brookfield	-	41,451	-	-
190-000-433350-0000	Planning Agreements	59	23,967	28,000	45,000
190-000-461600-0000	Interest Earned	245	83	66	-
190-000-470100-0000	Unrealized Gain GASB 31	(60)	96	-	-
		<u>10,287</u>	<u>65,596</u>	<u>28,066</u>	<u>45,000</u>
132 - Community Development					
190-132-520400-0000	Publications	-	1,123	-	-
190-132-522400-0000	Consultants	7,500	23,224	4,260	-
190-132-523800-0000	County Charges	1,321	-	-	-
190-132-529610-0000	Legal Fees Reimb	11,252	31,910	20,100	30,000
190-132-560750-0000	Project Admin	-	18,940	13,620	25,500
143 - Engineering					
190-143-522410-0000	Engineering	976	(4,398)	2,868	-
		<u>21,049</u>	<u>70,799</u>	<u>40,848</u>	<u>55,500</u>
FUND REVENUE		10,287	65,596	28,066	45,000
FUND EXPENDITURES		21,049	70,799	40,848	55,500

City of Dixon Budget FY 2016-17
FUND 820 EQUIPMENT REPLACEMENT FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
820-000-428702-0000	Fire Department Reimbursements	-	2,304	-	-
820-000-460600-0000	Emergency Cost Recovery	24,171	15,034	7,362	-
820-000-461600-0000	Interest Earned	2,492	780	575	-
820-000-462600-0000	Sale of Property	19,055	-	-	-
820-000-470100-0000	Unrealized Gain GASB 31	45	324	-	-
		<u>45,763</u>	<u>18,442</u>	<u>7,937</u>	<u>-</u>
820-820-590100-0000	Transfer to General Fund	39,363	12,500	86,500	10,000
		<u>39,363</u>	<u>12,500</u>	<u>86,500</u>	<u>10,000</u>
	FUND REVENUE	45,763	18,442	7,937	-
	FUND EXPENDITURES	39,363	12,500	86,500	10,000

City of Dixon Budget FY 2016-17
FUND 830 BUILDING RESERVE FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
830-000-461600-0000	Interest Earned	859	116	100	-
830-000-470100-0000	Unrealized Gain GASB 31	(197)	316	-	-
830-000-490100-0000	Transfer from General Fund*	30,000	50,000	-	50,000
		<u>30,662</u>	<u>50,432</u>	<u>100</u>	<u>50,000</u>
830-830-590100-0000	To General Fund	37,561	105,433	43,669	-
		<u>37,561</u>	<u>105,433</u>	<u>43,669</u>	<u>-</u>
	FUND REVENUE	30,662	50,432	100	50,000
	FUND EXPENDITURES	37,561	105,433	43,669	-

*7/26/16 Council action updated transfer from \$12,651 to \$50,000 to balance adopted transfers.

City of Dixon Budget FY 2016-17
FUND 831 INFRASTRUCTURE RESERVE

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
831-000-461600-0000	Interest Earned	639	258	200	200
831-000-470100-0000	Unrealized Gain on Investments	(56)	125	-	-
831-000-490100-0000	Transfer from General Fund	50,000	50,000	50,000	50,000
		<u>50,583</u>	<u>50,383</u>	<u>50,200</u>	<u>50,200</u>
831-100-590100-0000	To General Fund	-	-	64,301	30,000
		<u>-</u>	<u>-</u>	<u>64,301</u>	<u>30,000</u>
FUND REVENUE		50,583	50,383	50,200	50,200
FUND EXPENDITURES		-	-	64,301	30,000

City of Dixon Budget FY 2016-17
FUND 832 TECHNOLOGY REPLACEMENT

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
832-000-490100-0000	Transfer from General Fund	-	-	-	40,000
		<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
FUND REVENUE		-	-	-	40,000
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2016-17
FUND 840 PERS STABILIZATION RESERVE

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
840-000-461600-0000	Interest Earned	121	117	100	-
840-000-470100-0000	Unrealized Gain GASB 31	-	1	-	-
840-000-490100-0000	Transfer from General Fund	64,518	-	75,602	-
		<u>64,639</u>	<u>118</u>	<u>75,702</u>	<u>-</u>
FUND REVENUE		64,639	118	75,702	-
FUND EXPENDITURES		-	-	-	-



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 fund was 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 related to the construction of the Wastewater Treatment Facility Improvements project, the reserve fund must have one year's debt service accumulated prior to the anticipated construction completion in December 2016. The fund was established by Resolution 14-154 to begin accumulating a reserve fund amounting to \$1,734,660.

Fund 307 Wastewater Equipment Replacement

This fund accumulates equipment replacement reserves for the sole purpose of the Wastewater operations. 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 fund was established for the accumulating of funds to service new SRF debt. This fund is managed by Administrative Services.

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 facility 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 was established to account for ratepayer funded wastewater rehabilitation projects. Fund 315 was 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 was 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 Wastewater 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.

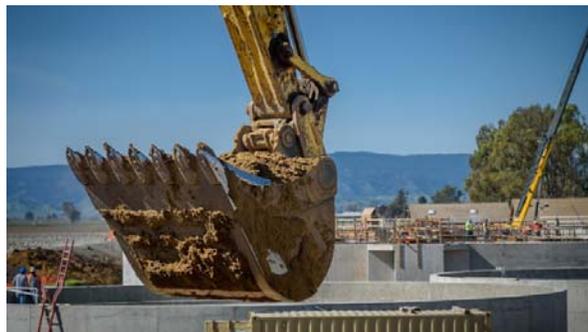
The construction of the Wastewater Treatment Facility Improvements Project is scheduled to be completed in December 2016. As such, the budget includes both revenue from the State Water Resources Control Board (SRF reimbursement) and expenditures for construction.

Current Year – 2016 – Division Accomplishments

- Implemented the Private Lateral Sewer Ordinance and the FOG Ordinance
- Began the second round of Closed Circuit Television and inspection of all sanitary sewer mainlines and manholes
- Completed 65% construction of the WWTF Improvements Project.
- Updated Monthly WWTF Monitoring Reports and quarterly/annual Groundwater Monitoring Reports as required by the new WDR and CDO.

Budget Year – 2017 – Division Plan/Goals

- Complete construction of the WWTF Improvements Project
- Complete North Lincoln Street Lift Station improvements as well as other high priority mainline repairs.
- Design & construct Sewer Line and Manhole Repairs on South Jefferson Street
- Design 27” Trunk Line Rehabilitation Project



Water

As a result of the dissolution of the Dixon-Solano Water Authority JPA in 2012, the City assumed all water operations 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 that are not in the California Water Service Company service area. Water operations are accounted for in Water Enterprise 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. The Engineering Division manages this fund.

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. The Engineering Division 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 – 2016 – Division Accomplishments

- Implemented an urgency ordinance implementing temporary drought restriction measures within the City of Dixon water service system area.
- Completed the Hexavalent Chromium Management Study (Chrom VI) to address California Division of Drinking Water requirements
- Completed the Watson Ranch Tank Recoating Project
- Completed various Supervisory Control and Data Acquisition (SCADA) software improvements for the water system
- Awarded a Professional Services Agreement for the Water Master Plan study
- Initiated a water meter replacement program including design and award of a project to replace over 300 meters
- Completed transfer of water system rights-of-way and easements from Solano Irrigation District and/or Dixon Solano Water Authority to the City of Dixon

Budget Year – 2017 – Division Plan/Goals

- Begin a Water Rate and Fee Study
- Continue the water meter replacement program
- Finalize Water System Master Plan and hydraulic model

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 Readi-Ride Transit System. The Readi-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. Readi-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 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. This program is administered by the Solano Transportation Authority. It is also experiencing increased ridership demand. However, a fare increase scheduled for July 1, 2016, may impact ridership. The fare increase is necessary for the program to remain financially sustainable.

The budget contains funds for 6.5 permanent full-time equivalent staff, vehicle maintenance, administrative expenses, operating supplies, and insurance. Transit operations are funded through the City's allocation of Transportation Development Act (TDA) funds and Federal Transit Administration (FTA) Section 5311 grants.

The 2016 Short Range Transit Plan (SRTP) is scheduled to be submitted to the City Council in May. Preliminary data shows that the transit system should be fiscally sustainable for the next ten years.

Funding requests for FY 2017 include a bus replacement funded by an FTA 5311 grant, roofing repairs for the Transit Dispatch Building at the Public Works Yard, and supplementing staff hours to cover peak ridership periods. Staff is also investigating technology upgrades for communication with the drivers as well as electronic payment options. Depending on this research, a mid-year adjustment maybe be requested.



Current Year – 2016 – Division Accomplishments

- Short Range Transit Plan (SRTP) updated.
- Conducted ridership survey. Readi-Ride service scored high in all categories.

Budget Year – 2017 – Division Plan/Goals

- Continue public outreach efforts to increase ridership during periods of lower ridership.
- Replace one Readi-Ride bus.
- Complete roofing repairs to Transit Dispatch Building.
- Investigate options for improving communication system with busses and electronic payment options.



CITY OF DIXON
BUDGET OVERVIEW
ENTERPRISE FUNDS

	SEWER O&M 305	SRF RESERVE 306	SEWER EQUIPMENT REPLACEMENT 307	SEWER DEBT SERVICE 308
FY 2016				
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES				
BEGINNING WORKING CAPITAL*				
July - 2015	1,585,390	505,883	237,149	-
ESTIMATED				
REVENUE	3,201,443	93	6,246	-
TRANSFERS	42,000	867,330	50,000	176,685
REVENUE & TRANSFERS	3,243,443	867,423	56,246	176,685
EXPENDITURES	3,592,798	-	42,000	173,042
ESTIMATED ENDING WORKING CAPITAL	1,236,035	1,373,306	251,395	3,643
FY 2017				
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS				
ESTIMATED BEGINNING WORKING CAPITAL* July 2016				
	1,236,035	1,373,306	251,395	3,643
ADOPTED				
REVENUE				
REVENUES	3,993,078	-	-	-
TRANSFERS	87,500	361,387	320,000	169,294
REVENUE AND TRANSFERS	4,080,578	361,387	320,000	169,294
AVAILABLE RESOURCES	5,316,613	1,734,693	571,395	172,937
APPROPRIATIONS	3,501,185	-	87,500	169,294
ESTIMATED ENDING WORKING CAPITAL	1,815,429	1,734,693	483,895	3,643

* 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

	SRF DEBT SERVICE 309	SEWER CAPITAL 310	SEWER REHAB 315	SEWER MIXED 316	SEWER SUMMARY
FY 2016					
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES					
BEGINNING WORKING CAPITAL*					
July - 2015	2,530	2,776,455	715,033	(473,325)	5,349,115
ESTIMATED					
REVENUE	19,045,708	271,316	350	-	22,525,156
TRANSFERS	341,667	-	516,531	19,334,947	21,329,160
REVENUE & TRANSFERS	19,387,375	271,316	516,881	19,334,947	43,854,316
EXPENDITURES	19,043,247	265,876	521,657	18,651,657	42,290,276
ESTIMATED ENDING WORKING CAPITAL	346,658	2,781,895	710,257	209,965	6,913,154
FY 2017					
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS					
ESTIMATED BEGINNING WORKING CAPITAL* July 2016					
	346,658	2,781,895	710,257	209,965	6,913,154
ADOPTED					
REVENUE					
REVENUES	1,426,684	450,633	-	-	5,870,395
TRANSFERS	1,237,000	-	205,062	1,436,684	3,816,927
REVENUE AND TRANSFERS	2,663,684	450,633	205,062	1,436,684	9,687,322
AVAILABLE RESOURCES	3,010,342	3,232,528	915,319	1,646,649	16,600,476
APPROPRIATIONS	1,426,684	513,484	205,062	1,436,684	7,339,893
ESTIMATED ENDING WORKING CAPITAL	1,583,658	2,719,044	710,257	209,965	9,260,583

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CITY OF DIXON
BUDGET OVERVIEW
ENTERPRISE FUNDS

	WATER O&M 331	WATER OPERATIONS RESERVE 332	WATER CAPITAL RESERVE 333
FY 2016			
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES			
BEGINNING WORKING CAPITAL*			
July - 2015	1,304,156	261,916	167,842
ESTIMATED			
REVENUE	1,481,630	345	185
TRANSFERS	-	48,584	-
REVENUE & TRANSFERS	1,481,630	48,929	185
EXPENDITURES	1,828,348	-	-
ESTIMATED ENDING WORKING CAPITAL	957,438	310,845	168,027
FY 2017			
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS			
ESTIMATED BEGINNING WORKING CAPITAL* July 2016			
	957,438	310,845	168,027
ADOPTED			
REVENUE			
REVENUES	1,397,566	-	-
TRANSFERS	14,294	-	200,000
REVENUE AND TRANSFERS	1,411,860	-	200,000
AVAILABLE RESOURCES	2,369,298	310,845	368,027
APPROPRIATIONS	1,606,485	-	-
ESTIMATED ENDING WORKING CAPITAL	762,813	310,845	368,027

* 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**

	WATER CIP 334	WATER CAPITAL REHAB 335	WATER SUMMARY
FY 2016			
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES			
BEGINNING WORKING CAPITAL*			
July - 2015	(502,393)	32,874	1,264,395
ESTIMATED			
REVENUE	114	42	1,482,316
TRANSFERS	-	563,087	611,671
REVENUE & TRANSFERS	114	563,129	2,093,987
EXPENDITURES	2,713	582,116	2,413,176
ESTIMATED ENDING WORKING CAPITAL	(504,991)	13,887	945,205
FY 2017			
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS			
ESTIMATED BEGINNING WORKING CAPITAL* July 2016			
	(504,991)	13,887	945,205
ADOPTED			
REVENUE			
REVENUES	-	-	1,397,566
TRANSFERS	-	182,808	397,102
REVENUE AND TRANSFERS	-	182,808	1,794,668
AVAILABLE RESOURCES	(504,991)	196,695	2,739,873
APPROPRIATIONS	-	182,808	1,789,293
ESTIMATED ENDING WORKING CAPITAL	(504,991)	13,887	950,581

* 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**

	TRANSIT 350	ENTERPRISE Total
FY 2016		
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES		
BEGINNING WORKING CAPITAL*		
July - 2015	147,444	6,760,953
ESTIMATED		
REVENUE	759,957	24,767,429
TRANSFERS	-	21,940,831
REVENUE & TRANSFERS	759,957	46,708,260
EXPENDITURES	726,399	45,429,851
ESTIMATED ENDING WORKING CAPITAL	181,002	8,039,361
FY 2017		
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS		
ESTIMATED BEGINNING WORKING CAPITAL* July 2016		
	181,002	8,039,361
ADOPTED		
REVENUE		
REVENUES	680,266	7,948,227
TRANSFERS	-	4,214,029
REVENUE AND TRANSFERS	680,266	12,162,256
AVAILABLE RESOURCES	861,268	20,201,617
APPROPRIATIONS	777,585	9,906,771
ESTIMATED ENDING WORKING CAPITAL	83,683	10,294,847

* 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 2016-17
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2,017 Adopted
305-000-435100-0000	Sewer Fees - Apartments	184,981	Requested	275,867	348,022
305-000-435200-0000	Sewer Fees - Churches/Convales	55,200	63,602	74,758	94,438
305-000-435300-0000	Sewer Fees - Comm'l/Industrial	402,904	486,916	579,057	741,028
305-000-435400-0000	Sewer Fees - Motels	16,109	18,690	21,083	27,600
305-000-435500-0000	Sewer Fees - Multi-Family	97,775	111,324	129,439	133,284
305-000-435600-0000	Sewer Fees - Res SFD	1,511,219	1,734,389	2,004,729	2,521,669
305-000-435700-0000	Sewer Fees - Schools/Fairgrnd	30,904	33,167	38,451	48,078
305-000-461000-0000	Grant Revenue	58,971	-	8,000	13,953
305-000-461600-0000	Interest Earned	4,361	764	4,265	2,000
305-000-461700-0000	Lease Revenue	6,606	6,606	6,606	6,606
305-000-461800-0000	Miscellaneous Income	-	6,524	2,062	-
305-000-462200-0000	Penalties & Interest	42,405	46,328	57,127	56,400
305-000-462600-0000	Sale of Property	523	-	-	-
305-000-470100-0000	Unrealized Gain GASB 31	(838)	1,524	-	-
305-000-491307-0000	Tsfr fr Equipment Replacement	61,649	-	42,000	87,500
305-000-491309-0000	Tsfr fr SRF Debt Svc Fund	-	295,975	-	-
	Fund Revenue	2,472,768	2,805,810	3,243,443	4,080,578
305-000-512201-0000	Pension Expense	-	(2,808)	-	-
305-000-591306-0000	Transfer to SRF Reserve	-	-	867,330	361,387
305-000-591309-0000	Transfer to SRF Debt Svc	-	-	201,584	729,830
	Fund Expenditures			1,068,914	1,091,217
300 - Treatment					
305-300-511000-0000	Salaries/Wages	286,559	315,748	243,817	273,636
305-300-511010-0000	Admin Leave Paid	-	1,006	-	-
305-300-511020-0000	Comp Paid	-	1,739	1,787	-
305-300-511200-0000	Overtime	22,975	26,008	20,080	23,000
305-300-511300-0000	Standby	21,500	21,500	22,000	20,800
305-300-511900-0000	Separation Pay	-	-	12,602	-
305-300-512100-0000	Medicare	4,074	4,192	3,647	4,732
305-300-512200-0000	Retirement	87,935	84,729	60,677	65,892
305-300-512300-0000	Disability Insurance	1,273	1,383	1,295	1,272
305-300-512400-0000	Health Insurance	61,206	60,707	53,371	52,935
305-300-512401-0000	Retiree Health	1,233	215	-	-
305-300-512600-0000	Worker's Comp Insurance	24,509	17,509	17,657	21,234
305-300-520300-0000	Administrative Costs - PW	2,691	1,884	3,316	5,000
305-300-520400-0000	Advertising/Publications	920	1,047	1,175	1,500
305-300-520810-0000	Bad Debt/Write Off	-	-	8,000	20,000
305-300-521000-0000	Site Maintenance	2,079	2,894	2,500	3,000
305-300-521400-0000	Chemicals	4,110	6,600	6,000	8,000
305-300-521800-0000	Communications	4,445	1,944	2,781	3,700
305-300-521900-0000	Bank Fees	-	3,532	6,760	6,950
305-300-522400-0000	Consultants - Professional	8,997	15,167	10,000	21,000
305-300-522600-0000	Contract Serv/Non Professional	48,440	30,120	2,500	4,000
305-300-522600-0248	Contract Serv - Lab Testing	-	-	35,000	35,000
305-300-524000-0000	DMV Physicals & Exams	130	171	236	900
305-300-524200-0000	Dues/Subscriptions	772	804	848	800
305-300-524600-0000	Elections	-	3,462	100	-

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2,017 Adopted
305-300-525800-0000	Equip Rental	1,228	734	-	3,000
305-300-526000-0000	Equip Repairs/Maint	16,716	20,668	13,413	10,000
305-300-529600-0000	Legal Services	26,224	183,769	145,000	10,800
305-300-531400-0000	Office Equip Maint/Rental	2,241	2,595	2,642	3,000
305-300-531600-0000	Office Supplies	14,508	13,656	13,517	15,000
305-300-531650-0000	Office/Software Maintenance	2,666	2,307	3,010	2,498
305-300-531900-0000	Permits/Licenses/Fees	18,224	16,915	18,559	20,000
305-300-535500-0000	Small Tools	943	474	530	1,500
305-300-535600-0000	Special Supplies	22,731	42,736	53,086	38,000
305-300-535750-0000	Training	4,459	3,210	3,320	5,000
305-300-535900-0000	Uniforms	3,384	3,227	3,500	3,880
305-300-536000-0000	Utilities	68,279	58,838	18,461	50,000
305-300-537500-0000	Vehicle Fuel	13,482	16,657	18,000	14,000
305-300-538000-0000	Vehicle Maintenance	4,747	4,264	7,147	5,000
305-300-550700-0000	Depreciation	78,514	78,226	-	-
305-300-550750-0000	Interfund Interest	-	-	3,337	-
305-300-560400-0000	Capital Outlay	11,635	-	105,328	22,953
305-300-590100-0000	To General Fund	270,846	271,372	312,923	312,070
305-300-590900-0000	To DPFA Sewer (308)	174,000	172,155	176,685	169,294
305-300-591300-0000	To Sewer Rehab Projs	281,500	9,389	516,531	205,062
305-300-591306-0000	Tsfr to SRF Reserve	-	505,943	-	-
305-300-591316-0000	Trfr to Sewer Mixed (316)	463,518	73,083	167,325	5,000
305-300-592600-0000	Transfer to Successor Agency	25,000	25,000	25,000	25,000
305-300-597307-0000	Transfer to Sewer Equip Replac	50,000	50,000	50,000	320,000
	Expenditures 300	2,138,691	2,157,580	2,173,463	1,814,408
301 - Collections					
305-301-511000-0000	Salaries/Wages	188,599	127,858	139,277	211,767
305-301-511010-0000	Admin Leave Paid	-	349	285	-
305-301-511020-0000	Comp Paid	-	1,689	2,679	-
305-301-511100-0000	Salaries/Wages PT	-	7,293	18,492	20,037
305-301-511200-0000	Overtime	3,002	2,997	2,138	4,000
305-301-511300-0000	Standby	2,985	3,355	4,390	6,400
305-301-511900-0000	Separation Pay	-	2,508	1,368	-
305-301-512100-0000	Medicare	1,860	1,852	1,936	3,937
305-301-512200-0000	Retirement	26,633	28,073	31,320	48,383
305-301-512210-0000	Retirement - PARS	-	95	239	260
305-301-512300-0000	Disability Insurance	819	704	416	964
305-301-512400-0000	Health Insurance	33,532	29,647	28,869	39,725
305-301-512600-0000	Worker's Comp Insurance	8,513	6,208	6,899	12,187
305-301-520400-0000	Advertising/Publications	935	127	-	750
305-301-521000-0000	Site Maintenance	-	197	668	200
305-301-521400-0000	Chemicals	1,016	499	1,790	4,000
305-301-521800-0000	Communications	134	436	1,752	1,800
305-301-524000-0000	DMV Physicals & Exams	-	-	288	300
305-301-524200-0000	Dues/Subscriptions	115	280	300	400
305-301-526000-0000	Equip Repairs/Maint	2,555	8,836	8,000	8,000
305-301-529600-0000	Legal Services	1,620	200	500	1,000
305-301-530100-0000	Maintenance - Sewer Line	-	-	-	90,000
305-301-531400-0000	Office Equip Maint/Rental	-	-	200	200
305-301-531600-0000	Office Supplies	50	104	120	500
305-301-531650-0000	Office Software/Maintenance	-	-	3,600	11,100
305-301-531900-0000	Permits/Licenses/Fees	2,165	2,441	2,200	2,200

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2,017 Adopted
305-301-535500-0000	Small Tools	200	-	-	250
305-301-535600-0000	Special Supplies	14,141	11,355	13,762	15,000
305-301-535750-0000	Training	-	600	712	1,500
305-301-535900-0000	Uniforms	1,945	1,052	1,485	1,200
305-301-537500-0000	Vehicle Fuel	5,348	5,336	5,109	10,000
305-301-538000-0000	Vehicle Maintenance	4,962	8,623	14,352	12,000
305-301-560400-0000	Capital Outlay	(277)	-	57,275	87,500
	Expenditures 301	288,875	237,704	350,421	595,560
FUND REVENUE		2,472,768	2,805,810	3,243,443	4,080,578
FUND EXPENDITURES		2,427,567	2,395,284	3,592,798	3,501,185

City of Dixon Budget FY 2016-17
305-300 Wastewater O & M - Treatment
OPERATING EXPENSES SUMMARY

2017		
Account Code	Adopted	Brief Detail Description
591306	361,387	Transfer to SRF Reserve
591309	729,830	Transfer to SRF Debt Service
520300	5,000	Administrative costs for Public Works
520400	1,500	Publications
520810	20,000	Bad Debt/Write Off
521000	3,000	Building maintenance & cleaning supplies \$1,270; mats for building @ \$15/mo.\$180; fence repairs \$1,050
521400	8,000	Chemicals for weed abatement at WWTF, \$6,000; rodent control \$2,000
521800	3,700	Telephone - \$1,300, alarm system cell phone - \$400, 5 cell phones - \$800
521900	6,950	Bank fees (previously inc in Office Supplies)
522400	21,000	Stantec on-call contract - \$15,000/yr and Jennifer Harrison informational work- \$6k
522600	4,000	HVAC, meter calibration, equipment and supplies
522600-0248	35,000	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	3,000	Emergency equipment rental, \$1,000; Boom truck for servicing of aerators, \$2,000
526000	10,000	Parts & labor to repair equipment - \$7,000; electrical repairs - \$3,000.
529600	10,800	City Attorney support; Sewer Initiative in 15-16
531400	3,000	Copy machine
531600	15,000	Office supplies for WWTP; Billing forms, postage, envelopes, Lockbox
531650	2,498	Springbrook maintenance, programming
531900	20,000	Regional Water Board permit - \$16,000; YSAQMD permit for generators & pumps - \$1,700; WW Operator Licenses (4 @ avg. \$275) \$1,100; pesticide certification (4 @ \$80) \$320; DRCD permit - \$600; \$280 contingency for increases
535500	1,500	Misc. small tools needed for repairs & maint. activities
535600	38,000	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; \$3,000 lab ice maker
535750	5,000	Pesticide, CWEA, safety training; Admin Services Utility staff training
535900	3,880	Uniforms, jackets, boots, & coveralls for 4 employees (\$970/ea.)
536000	50,000	Electricity: (4) meters - WWTP, well, chlorinator & flow meter; temporarily decreased due to WWTF Imp. Proj.; new facility operation 0.5 year
537500	14,000	Fuel for vehicles and equipment
538000	5,000	Parts & labor to repair vehicles
560400	22,953	Capital purchases - see detail on Capital Equipment/Fixed Asset page
590100	312,070	Transfer to General Fund for Cost Allocation
590900	169,294	Transfer to Fund 308 for Sewer Debt Service
591300	205,062	Transfer to Sewer Rehab - Fund 315

2017		
Account Code	Adopted	Brief Detail Description
591316	5,000	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	320,000	Equipment replacement - Fund 307 - \$50,000 annual, and \$270,000 set aside for Vac Con purchase
Total	2,442,124	

City of Dixon Budget FY 2016-17
305-301 Wastewater O & M - Collections
OPERATING EXPENSES SUMMARY SHEET

2017		
Account Code	Adopted	Brief Detail Description
520400	750	Advertising/Publications
521000	200	Site Maintenance
521400	4,000	Chemicals
521800	1,800	Communications
524000	300	DMV Physicals & Exams
524200	400	Dues/Subscriptions
526000	8,000	Equipment Repairs/Maintenance - repair Vac Con equipment (other than drive)
529600	1,000	Legal Expenses
530100	90,000	Sewer line maintenance - root control, video survey, sewer repairs, repair connections at private laterals
531400	200	MSC copier - prorated portion
531600	500	Office Expenses and supplies
531650	11,100	Office Software/Maintenance- CUES (\$3,600) and Nexgen (\$7,500) Previously charged to fund 316
531900	2,200	Permits/Licenses/Fees - DWR collections permit (\$1,900); other permits/fees (\$300)
535500	250	Small Tools
535600	15,000	Special Supplies- misc. gloves, towels, etc; sewer line plugs
535750	1,500	Training
535900	1,200	Uniforms
537500	10,000	Vehicle Fuel
538000	12,000	Vehicle Maintenance
560400	87,500	Capital purchases - see detail on Capital Equipment/Fixed Asset page
Total	247,900	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
FY 2016-17 BUDGET
305-300 - Wastewater Treatment

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
N	E	Pickup utility bed	9,000	1.00	9,000
R	E	Polaris EV Utility Vehicle (Replacement Vehicle) (AQMD grant funded, no local match required)*	13,953	1.00	13,953
Total					\$ 22,953

FY 2016-17 Budget
305-301 - Wastewater Collections

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	E	Retrofit CCTV truck (share cost w/ #154, 651, 655); controllers for cameras, etc	50,000	0.65	32,500
R	E	CCTV cameras	55,000	1.00	55,000
Total					\$ 87,500

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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
<i>PERMANENT EMPLOYEES:</i>								
City Engineer/Public Works Director	0.10	14,241	4,104	1,567	229	65	66	20,272
Chief Plant Operator - Wastewater	1.00	73,531	17,515	14,601	1,278	337	5,903	113,165
Wastewater Operator II	1.00	63,979	15,240	14,601	1,139	307	5,388	100,655
Wastewater Operator I	1.00	62,092	14,790	14,601	1,112	282	4,939	97,816
Wastewater Operator I	1.00	59,792	14,243	7,305	973	282	4,939	87,533
Subtotal:	4.10	273,636	65,892	52,675	4,732	1,272	21,234	419,441
<i>Other special pays:</i>								
PERS Health Administration		-	-	260	-	-	-	260
Overtime		23,000	-	-	-	-	-	23,000
Standby		20,800	-	-	-	-	-	20,800
Subtotal:		43,800	-	260	-	-	-	44,060
GRAND TOTAL:	4.10	317,436	65,892	52,935	4,732	1,272	21,234	463,501

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

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

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
City Engineer/Public Works Director	0.100	14,241	-	4,104	1,567	229	65	66	20,272
Public Works Operations Mgr.	0.200	21,256	-	5,063	2,920	351	94	92	29,776
Streets & Utilities Maint Supervisor	0.250	20,410	-	4,862	3,650	349	93	1,623	30,987
Sr. Utilities Maintenance Worker	0.750	49,100	-	11,696	10,951	871	225	3,942	76,784
Utilities Maintenance Worker II	0.750	44,294	-	10,551	10,951	801	204	3,584	70,385
Sr. Civil Engineer	0.400	46,408	-	11,054	6,268	764	205	838	65,538
Associate Civil Engineer	0.125	10,434	-	684	1,959	180	51	207	13,514
Engineering Tech III	0.100	5,623	-	369	1,460	103	28	112	7,695
Subtotal:	2.575	211,767	-	48,383	39,725	3,647	964	10,465	314,952
Temporary Personnel									
Maintenance Worker I	1,053	-	20,037	260	-	291	-	1,721	22,310
Other special pays:									
Overtime		4,000	-	-	-	-	-	-	4,000
Standby		6,400	-	-	-	-	-	-	6,400
Subtotal:		10,400	-	-	-	-	-	-	10,400
GRAND TOTAL:	2.575	222,167	20,037	48,643	39,725	3,937	964	12,187	347,661

City of Dixon Budget FY 2016-17
FUND 306 - SRF RESERVE FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
306-000-461600-0000	Interest Earned	-	568	101	-
306-000-470100-0000	Unrealized Gain on Investments	-	8	(8)	-
306-000-491305-0000	Transfer from Sewer O&M	-	505,943	867,330	361,387
		-	506,518	867,423	361,387
FUND REVENUE		-	506,518	867,423	361,387
FUND EXPENDITURES		-	-	-	-

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 2016-17
FUND 307 - WASTEWATER EQUIPMENT REPLACEMENT FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
307-000-461600-0000	Interest Earned	1,100	162	246	-
307-000-462600-0000	Sale of Property	15,059	2,901	6,000	-
307-000-470100-0000	Unrealized Gain on Investments	(280)	405	-	-
307-000-491305-0000	Transfer from Sewer O&M*	50,000	50,000	50,000	320,000
		<u>65,879</u>	<u>53,468</u>	<u>56,246</u>	<u>320,000</u>
307-000-591305-0000	Tsfr to Sewer O&M	61,649	-	42,000	87,500
		<u>61,649</u>	<u>-</u>	<u>42,000</u>	<u>87,500</u>
FUND REVENUE		65,879	53,468	56,246	320,000
FUND EXPENDITURES		61,649	-	42,000	87,500

*One time transfer of \$270,000 to set aside WW portion toward Vac-Con replacement - targeted purchase FY 17-18

City of Dixon Budget FY 2016-17
FUND 308- SEWER DEBT SERVICE FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
308-000-461600-0000	Interest Earned	14	1,349	-	-
308-000-491100-0000	Transfer from Sewer O & M	174,000	172,155	176,685	169,294
308-000-491309-0000	Transfer from Sewer SRF Debt	-	1,353,698	-	-
		<u>174,014</u>	<u>1,527,202</u>	<u>176,685</u>	<u>169,294</u>
308-000-591316-0000	Transfer to Sewer Mixed (316)	-	1,320,000	-	-
300 - Sewer Debt Service					
308-300-522400-0250	Professional Services - COI	-	33,698	-	-
308-300-523200-0000	Contract Svcs - Audit	200	200	1,000	-
308-300-550300-0000	Bond Interest	34,455	45,205	27,342	22,994
308-300-550400-0000	Bond Redemption	-	-	144,700	146,300
		<u>34,655</u>	<u>1,399,103</u>	<u>173,042</u>	<u>169,294</u>
FUND REVENUE		174,014	1,527,202	176,685	169,294
FUND EXPENDITURES		34,655	1,399,103	173,042	169,294

City of Dixon Budget FY 2016-17
FUND 309 - SRF DEBT SERVICE FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
309-000-460300-0000	OFS - SRF loan proceeds	-	-	19,043,247	1,426,684
309-000-461600-0000	Interest Earned	-	2,395	2,461	-
309-000-470100-0000	Unrealized Gain GASB 31	-	29	-	-
309-000-491305-0000	Transfer from Sewer O&M	-	-	201,584	729,830
309-000-491310-0000	Transfer from Sewer Capital	-	-	140,083	507,170
		-	2,424	19,387,375	2,663,684
309-000-591305-0000	Tsfr to Sewer Ops	-	295,975	-	-
309-000-591308-0000	Transfer to Sewer Debt	-	1,353,698	-	-
309-000-591310-0000	Tsfr to Sewer Improvements	-	197,317	-	-
309-000-591316-0000	Transfer to Sewer Capital	-	-	19,043,247	1,426,684
		-	1,846,989	19,043,247	1,426,684
	FUND REVENUE	-	2,424	19,387,375	2,663,684
	FUND EXPENDITURES	-	1,846,989	19,043,247	1,426,684

City of Dixon Budget FY 2016-17
FUND 310 - WASTEWATER CAPITAL FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
310-000-425600-0000	Development Fees - Sewer	-	1,284,163	266,466	445,633
310-000-461600-0000	Interest Earned	11,909	2,199	4,850	5,000
310-000-470100-0000	Unrealized Gain GASB 31	(2,255)	3,929	-	-
310-000-491300-0000	From Sewer Cap Rehab	102,602	91,830	-	-
310-000-491309-0000	Transfer from Sewer SRF Debt	-	197,317	-	-
310-000-491316-0000	Trfr from Sewer Mixed (316)	1,023,289	2,108,473	-	-
		<u>1,135,545</u>	<u>3,687,911</u>	271,316	450,633
310-000-591309-0000	Transfer to SRF Debt Svc	-	-	140,083	507,170
310-100-550700-0000	Depreciation	1,367,469	1,367,095	-	-
310-100-590100-0000	To General Fund	-	1,548	1,418	1,314
310-100-591316-0000	Trfr to Sewer Mixed (316)	327,482	17,694	124,375	5,000
105 - South Dixon Sewer Trunk Line					
310-105-550750-0000	Interfund Interest	1,233	313	-	-
		<u>1,696,183</u>	<u>1,386,651</u>	265,876	513,484
FUND REVENUE		1,135,545	3,687,911	271,316	450,633
FUND EXPENDITURES		1,696,183	1,386,651	265,876	513,484

City of Dixon Budget FY 2016-17
FUND 315 - WASTEWATER REHAB PROJECTS

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
315-000-461600-0000	Interest Earned	5,754	112	350	-
315-000-470100-0000	Unrealized Gain GASB 31	(1,566)	2,127	-	-
315-000-491100-0000	Transfer from Sewer O & M	281,500	9,389	516,531	205,062
	Fund Revenue	285,688	11,627	516,881	205,062
315-100-590100-0000	Transfer to General Fund (100)	-	4,313	6,059	6,062
315-100-591200-0000	To Sewer Capital Proj	102,602	91,830	-	-
315-100-591460-0000	Transfer to Transportation	-	-	6,000	-
102 - Manhole Adj/Rehab					
315-102-520400-0000	Advertising/Publications	-	899	-	-
315-102-560150-0000	Construction	-	78,503	-	-
315-102-560250-0000	Design/Plans/Specs	-	157	-	-
315-102-560750-0000	Project Admin - Direct	-	1,446	-	-
119 - Sewer Main Rehabilitation					
315-119-520400-0000	Advertising/Publications	-	-	2,100	500
315-119-529600-0000	Legal Services	-	-	3,000	500
315-119-560150-0000	Construction	-	78,550	387,947	130,000
315-119-560200-0000	Contingency	-	-	2,000	13,000
315-119-560250-0000	Designs/Plans/Specs	-	-	43,843	25,000
315-119-560750-0000	Project Admin - Direct	5,366	13,605	65,582	30,000
123 - Salt Reduction Program					
315-123-560750-0000	Project Admin - Direct	78	-	-	-
125 - SRLF - State Revolving Loan					
315-125-520400-0000	Advertising/Publications	726	-	-	-
315-125-529600-0000	Legal Services	15,517	-	-	-
315-125-560250-0000	Design/Plans/Specs	44,182	-	-	-
315-125-560650-0000	Misc Expenses	22,084	-	5,126	-
315-125-560750-0000	Project Admin - Direct	16,347	-	-	-
	Fund Expenditures	206,903	269,303	521,657	205,062
FUND REVENUE		285,688	11,627	516,881	205,062
FUND EXPENDITURES		206,903	269,303	521,657	205,062

City of Dixon Budget FY 2016-17
FUND 316 - WASTEWATER CAPITAL MIXED FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
316-000-461600-0000	Interest Earned	677	(184)	-	-
316-000-470100-0000	Unrealized Gain GASB 31	(374)	461	-	-
316-000-491100-0000	Transfer from Sewer O&M (305)	463,518	73,083	167,325	5,000
316-000-491200-0000	Transfer from Sewer CIP (310)	327,482	17,694	124,375	5,000
316-000-491308-0000	Transfer from Sewer Debt (308)	-	1,320,000	-	-
316-000-491309-0000	Transfer from SRF debt	-	-	19,043,247	1,426,684
		791,303	1,411,054	19,334,947	1,436,684
100 - Administration					
316-100-590100-0000	Transfer to General Fund	-	235	176	184
316-100-591200-0000	To Sewer Capital (310)	1,023,289	2,108,473	-	-
115- Qtr Groundwater Monitoring					
316-115-522400-0000	Consultants-Professional	-	-	-	9,000
316-115-560250-0000	Design/Plans/Specs	6,288	9,351	16,000	-
316-115-560750-0000	Project Admin - Direct	233	1,426	2,000	1,000
120 - WWTP Headworks Replacement					
316-120-560150-0000	Construction	-	-	837,000	999,000
316-120-560200-0000	Contingency	-	-	126,000	-
316-120-560250-0000	Designs/Plans/Specs	-	-	71,441	-
316-120-560650-0000	Misc Expenses	-	-	121,559	-
316-120-560750-0000	Project Admin - Direct	-	-	30,000	-
121 - Operations Bldg/Laboratory					
316-121-560150-0000	Construction	-	-	664,000	427,500
316-121-560200-0000	Contingency	-	-	99,000	-
316-121-560250-0000	Design/Plans/Specs	-	-	25,000	-
316-121-560650-0000	Misc Expenses	-	-	151,000	-
316-121-560750-0000	Project Admin - Direct	-	-	21,000	-
122 - Treatment Plant Imp - Existing					
316-122-522400-0000	Consultants - Professional	-	-	10,710	-
316-122-529600-0000	Legal Services	-	-	60,000	-
316-122-560100-0000	Appraisals	-	-	17,295	-
316-122-560150-0000	Construction	-	-	11,252,798	-
316-122-560200-0000	Contingency	-	-	1,684,980	-
316-122-560250-0000	Design/Plans/Specs	-	-	254,960	-
316-122-560400-0000	Capital Outlay	-	-	38,835	-
316-122-560650-0000	Misc Expenses	-	-	2,463,998	-
316-122-560750-0000	Project Admin - Direct	-	-	619,380	-
124 - Sanitary Sewer Mgmt Plan-SSMP					
316-124-522400-0000	Consultants - Professional	-	-	1,310	-
316-124-531650-0000	Office/Software Maintenance	-	-	7,500	-
316-124-560400-0000	Capital Outlay	-	-	1,655	-
316-124-560750-0000	Project Admin - Direct	-	-	55,000	-

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
126 - Cease & Desist Order Reqmnts					
316-126-522400-0000	Consultants - Professional	-	-	9,000	-
316-126-560750-0000	Project Admin - Direct	-	-	10,060	-
127 - WWTF Well Project					
316-127-560750-0000	Project Admin - Direct	-	1,231	-	-
		1,029,810	2,120,717	18,651,657	1,436,684
FUND REVENUE		791,303	1,411,054	19,334,947	1,436,684
FUND EXPENDITURES		1,029,810	2,120,717	18,651,657	1,436,684

City of Dixon Budget FY 2016-17
FUND 331 - WATER OPERATIONS AND MAINTENANCE

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
331-000-438000-0000	Water - Administration	-	450	600	600
331-000-438100-0000	Water - Backflow	-	15,100	14,205	14,205
331-000-438200-0000	Water - Construction Sales	-	1,830	915	-
331-000-438400-0000	Water - Installation	-	38,757	14,400	16,000
331-000-438500-0000	Water - Plan Check	-	935	-	-
331-000-438700-0000	Water - Sales	-	1,411,118	1,445,000	1,361,261
331-000-461600-0000	Interest Earned	152	1,448	1,510	1,000
331-000-462200-0000	Penalties & Interest	-	3,571	5,000	4,500
331-000-470100-0000	Unrealized Gain GASB 31	(143)	166	-	-
331-000-490320-0000	Transfer fr DSWA op	-	18,553,363	-	-
331-000-491335-0000	Tsfr fr Water Cap Proj Rehab	-	25,965	-	14,294
		9	20,052,704	1,481,630	1,411,860
331-000-511000-0000	Salaries/Wages	-	-	37,820	49,875
331-000-511200-0000	Overtime	-	-	7	-
331-000-511900-0000	Separation Pay	-	-	6,301	-
331-000-512100-0000	Medicare	-	-	465	839
331-000-512200-0000	Retirement	-	-	7,774	10,271
331-000-512300-0000	Disability Insurance	-	-	153	228
331-000-512400-0000	Health Insurance	-	-	6,153	9,778
331-000-512600-0000	Worker's Comp Insurance	-	-	579	630
331-000-520200-0000	Administration Costs - General	14,404	62,551	3,038	-
331-000-520400-0000	Advertising/Publications	161	1,313	-	-
331-000-521400-0000	Chemicals	-	17,226	23,000	23,000
331-000-521800-0000	Communications	-	1,740	1,950	1,950
331-000-521900-0000	Bank Fees	-	2,493	5,032	5,000
331-000-522400-0000	Consultants - Professional	26,157	28,739	40,000	40,000
331-000-523200-0000	Contract Services - Audit	-	-	2,300	2,370
331-000-524400-0000	Engineering	-	727	-	-
331-000-526000-0000	Equipment Repairs/Maintenance	-	115,703	70,000	70,000
331-000-526000-0246	Equip Maint-replace wtr meters	-	17,767	-	-
331-000-529200-0000	Landscape Maintenance	-	73	200	200
331-000-529600-0000	Legal Services	26,907	22,277	24,000	24,000
331-000-529600-0245	Legal Services - Southwest	-	15,060	-	-
331-000-530200-0000	Meetings/Seminars	-	-	150	150
331-000-531600-0000	Office Supplies/Postage	-	9,028	12,300	12,300
331-000-531650-0000	Office Software Maintenance	-	1,426	1,686	1,860
331-000-535600-0000	Special Supplies	-	9,669	-	-
331-000-535600-0242	Special Supp- Meter- Developer	-	28,287	15,000	25,000
331-000-535600-0246	Special Supp - Meter Replace	-	-	20,000	20,000
331-000-536000-0000	Utilities	-	270,227	339,730	315,000
331-000-540000-0000	Water Conservation	-	1,041	2,500	2,500
331-000-540500-0000	Operation of Systems	-	390,771	369,000	381,000
331-000-550700-0000	Depreciation	-	667,117	-	-
331-000-550750-0000	Interfund Loan Repayment	250	2,208	71,934	71,308
331-000-560400-0000	Capital Outlay	-	427	-	-
331-000-560700-0000	Permitting Fees	-	25,378	28,000	28,000

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
331-000-590100-0000	Transfer to the General Fund	-	89,796	127,605	128,418
331-000-591332-0000	Transfer to Water Op Reserve	-	64,631	48,584	-
331-000-591333-0000	Transfer to Water Capital Rsv	-	5,000	-	200,000
331-000-591335-0000	Tsfr to Water Cap Proj - Rehab	-	346,096	563,087	182,808
		67,879	2,196,772	1,828,348	1,606,485
	FUND REVENUE	9	20,052,704	1,481,630	1,411,860
	FUND EXPENDITURES	67,879	2,196,772	1,828,348	1,606,485

City of Dixon Budget FY 2016-17
FUND 331 - WATER OPERATIONS AND MAINTENANCE
OPERATING EXPENSES SUMMARY

2017		
Account Code	Adopted	Brief Detail Description
521400	23,000	Chemicals
521800	1,950	Communications
521900	5,000	Bank Fees - portion allocated to Water
522400	40,000	"on-call" SCADA maintenance & SCADA project management
523200	2,370	Audit costs
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
530200	150	Meetings/Seminars
531600	12,300	Office supplies/postage primarily utility billing
531650	1,860	Software maintenance including Springbrook Financials
535600-0242	25,000	Developer water meters
535600-0246	20,000	Replacement water meters
536000	315,000	Utilities, primarily PG& E
540000	2,500	Water Conservation
540500	381,000	Payment for STS services- contract requires increase based on CPI estimated increase
550750	71,308	Interfund loan repayment. Principal repayment began in 14-15
560700	28,000	YSAQMD Permitting Fees
590100	128,418	Transfer to the General Fund
591333	200,000	Transfer to Water Capital Rsv
591335	182,808	Tsfr to Water Cap Proj - Rehab
Total	1,534,864	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2016-17

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
PERMANENT EMPLOYEES:								
City Engineer/Public Works Director	0.10	14,241	4,104	1,567	229	65	66	20,272
Sr. Civil Engineer	0.20	23,204	5,527	3,134	382	103	419	32,769
Engineering Tech III	0.10	5,623	369	1,460	103	28	112	7,695
Management Analyst I	0.05	2,812	184	365	46	14	13	3,435
Sr Admin Clerk	0.10	3,994	87	1,460	79	20	19	5,658
<i>Subtotal:</i>	0.55	49,874	10,271	7,986	839	228	630	69,829
<i>Other payroll costs:</i>								
Retirement Health Benefit		-	-	1,792	-	-	-	1,792
<i>Subtotal:</i>		-	-	1,792	-	-	-	1,792
GRAND TOTAL:	0.55	49,874	10,271	9,778	839	228	630	71,621

City of Dixon Budget FY 2016-17
FUND 332 - WATER OPERATING RESERVE

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
332-000-461600-0000	Interest Earned	-	200	345	-
332-000-470100-0000	Unrealized Gain on Investments	-	3	-	-
332-000-491321-0000	Transfer fr DSWA Op Rsv	-	197,080	-	-
332-000-491331-0000	Transfer from Water O&M	-	64,631	48,584	-
		-	261,914	48,929	-
	FUND REVENUE	-	261,914	48,929	-
	FUND EXPENDITURES	-	-	-	-

City of Dixon Budget FY 2016-17
FUND 333 - WATER CAPITAL RESERVE

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
333-000-461600-0000	Interest Earned	-	141	185	-
333-000-470100-0000	Unrealized Gain on Investments	-	2	-	-
333-000-491322-0000	Transfer fr DSWA Cap Rsv	-	162,698	-	-
333-000-491331-0000	Transfer from Water O&M	-	5,000	-	200,000
		-	167,841	185	200,000
	FUND REVENUE	-	167,841	185	200,000
	FUND EXPENDITURES	-	-	-	-

City of Dixon Budget FY 2016-17
FUND 334 - WATER CAPITAL PROJECTS

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
334-000-425900-0000	Development Fees - Water	-	51,398	-	-
334-000-461110-0000	Grant - Federal	-	189,347	-	-
334-000-461600-0000	Interest Earned	-	220	114	-
334-000-470100-0000	Unrealized Gain on Investments	-	2	-	-
		-	240,967	114	-
334-000-591325-0000	Tsfr fr DSWA to City Water	-	65,722	-	-
101 - Fitzgerald Drive Well Upgrade					-
334-101-529600-0000	Legal Services	-	3,826	2,713	-
334-101-560750-0000	Project Admin - Direct	-	2,208	-	-
		-	71,756	2,713	-
	FUND REVENUE	-	240,967	114	-
	FUND EXPENDITURES	-	71,756	2,713	-

City of Dixon Budget FY 2016-17
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
335-000-461600-0000	Interest Earned	-	(52)	42	-
335-000-491330-0000	Transfer fr DSWA Rehab Proj	-	100,830	-	-
335-000-491331-0000	Transfer from Water O&M	-	346,096	563,087	182,808
		-	446,874	563,129	182,808
335-000-591331-0000	Transfer to Water operations	-	25,965	-	14,294
335-100-591100-0000	Transfer to the General Fund	-	-	1,429	1,514
101 - Watson Ranch Recoating					
335-101-520400-0000	Advertising/Publications	-	869	-	-
335-101-522400-0000	Consultants - Professional	-	-	2,070	-
335-101-560150-0000	Construction	-	162,538	19,132	-
335-101-560250-0000	Design	-	13,273	-	-
335-101-560500-0000	Inspection/Supervision/Testing	-	8,302	-	-
335-101-560750-0000	Project Administration - Direct	-	6,099	-	-
335-101-560850-0000	Project Management	-	19,021	5,982	-
102 - Water Master Plan					
335-102-520400-0000	Advertising/Publications	-	-	55	-
335-102-522400-0000	Consultants - Professional	-	-	1,530	-
335-102-560600-0000	Master Plan Update	-	-	88,415	-
335-102-560750-0000	Project Admin - Direct	-	-	10,000	-
103 - Water Rate Study					
335-103-560250-0000	Design/Plans/Specs	-	-	40,000	40,000
335-103-560750-0000	Project Admin - Direct	-	-	10,000	5,000
104 - Chromium-6 Study					
335-104-522400-0000	Consultants - Professional	-	-	4,455	-
335-104-531600-0000	Office Supplies	-	-	1,315	-
335-104-560350-0000	Environmental Review	-	53,379	30,851	-
335-104-560750-0000	Project Admin - Direct	-	5,856	19,144	-
106 - SCADA System Update					
335-106-560150-0000	Construction	-	1,143	-	-
108 - School Well Construction					
335-108-522400-0000	Consultants - Professional	-	2,616	-	-
335-108-560150-0000	School Well	-	39,076	30,000	-
335-108-560750-0000	Project Admin - Direct	-	453	2,000	-

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
109 - Industrial Well Rehab					
335-109-560150-0000	Construction	-	74,181	(14,263)	-
335-109-560750-0000	Project Admin-Direct	-	1,228	-	-
110 - Meter Replacement Program					
335-110-522400-0000	Consultants - Professional	-	-	90	-
335-110-560150-0000	Construction	-	-	150,000	100,000
335-110-560750-0000	Project Admin - Direct	-	-	2,910	10,000
112 - SCADA System Improvements					
335-112-522400-0000	Consultants - Professional	-	-	10,000	10,000
335-112-560750-0000	Project Admin - Direct	-	-	2,000	2,000
113 - Strategic Asset Management Program					
335-113-520400-0000	Advertising/Publications	-	-	55	-
335-113-522400-0000	Consultants - Professional	-	-	100,000	-
335-113-560750-0000	Project Admin - Direct	-	-	9,945	-
115 - Valve Exercising Program					
335-115-522400-0000	Consultants - Professional	-	-	50,000	-
335-115-560750-0000	Projects Admin - Direct	-	-	5,000	-
		-	414,000	582,116	182,808
FUND REVENUE		-	446,874	563,129	182,808
FUND EXPENDITURES		-	414,000	582,116	182,808

City of Dixon Budget FY 2016-17
FUND 350 - TRANSIT

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
350-000-414200-0000	STA - (Saturday Service)	4,000	-	-	-
350-000-414250-0000	STA Funds - Operating	1,666	1,500	9,500	-
350-000-414300-0000	TDA - Operating	418,663	294,605	440,000	340,000
350-000-414600-0000	Transit Grant - FTA 5311 (Op)	130,000	243,428	139,091	183,266
350-000-414650-0000	Transit Grant - FTA 5311 (Cap)	-	-	65,000	65,000
350-000-414700-0000	Prop 1B - Capital	-	(60)	12,455	-
350-000-436800-0000	Transit - Passenger Fares	93,249	99,656	93,736	92,000
350-000-461500-0000	Insurance Settlement	6,250	-	-	-
350-000-461600-0000	Interest Earned	1,507	121	175	-
350-000-461800-0000	Miscellaneous Income	-	276	-	-
350-000-470100-0000	Unrealized Gain GASB 31	(397)	512	-	-
		654,938	640,038	759,957	680,266
350-300-511000-0000	Salaries/Wages	193,352	210,270	161,765	241,278
350-300-511020-0000	Comp Paid	-	1,875	1,489	-
350-300-511100-0000	Salaries/Wages PT	34,612	38,770	56,809	27,495
350-300-511200-0000	Overtime	2,040	4,352	7,645	2,000
350-300-511900-0000	Separation Pay	-	-	4,083	-
350-300-512100-0000	Medi-Care	3,484	3,896	3,623	5,194
350-300-512200-0000	Retirement	66,795	85,125	30,975	38,127
350-300-512210-0000	Retirement - PARS	448	510	733	357
350-300-512220-0000	PARS 403b Suppl. Retire Plan	31	(1,400)	15,586	-
350-300-512300-0000	Disability Insurance	815	927	860	1,151
350-300-512400-0000	Health Insurance	68,111	66,693	64,417	89,634
350-300-512401-0000	Retiree Health	12,227	5,308	23,581	1,505
350-300-512500-0000	Unemployment Insurance	-	-	15	-
350-300-512600-0000	Worker's Comp Insurance	28,408	24,557	24,393	29,880
350-300-520100-0000	Admin Costs	-	233	-	-
350-300-520400-0000	Advertising/Publications	-	527	500	1,000
350-300-521000-0000	Bldg/Site Maintenance	1,409	1,151	1,200	1,500
350-300-521800-0000	Communications	6,673	5,544	5,400	5,400
350-300-522400-0000	Consultants - Professional	-	8,161	20,400	-
350-300-522600-0000	Contract Svcs - Non Prof	440	510	510	550
350-300-523200-0000	Contract Servs - Audit	2,000	2,000	2,250	2,300
350-300-524000-0000	DMV Physicals & Exams	928	732	1,661	1,000
350-300-524200-0000	Dues/Subscriptions	-	-	435	450
350-300-525800-0000	Equipment Rental	103	37	-	-
350-300-526000-0000	Equip Repairs/Maintenance	-	25	-	-
350-300-527800-0000	Insurance - Liability	10,378	14,561	20,000	15,000
350-300-528400-0000	Insurance - Vehicles	1,533	1,657	1,000	2,400
350-300-529600-0000	Legal Services	63	30	100	200
350-300-530000-0000	Maintenance	288	-	-	-
350-300-531000-0000	Mileage Reimbursement	-	63	50	100
350-300-531400-0000	Office Equip/ Maint/Rental	-	-	500	600
350-300-531600-0000	Office Supplies	1,452	2,147	2,100	2,100

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
350-300-532400-0000	Physical/Psych Exams	-	120	244	100
350-300-534500-0000	Administrative Fees	144	269	496	325
350-300-535600-0000	Special Supplies	62	2,132	2,000	8,600
350-300-535750-0000	Training	69	1,323	1,000	1,500
350-300-535900-0000	Uniforms	-	1,142	1,000	1,000
350-300-536000-0000	Utilities	4,240	4,614	4,260	3,000
350-300-537500-0000	Vehicle Fuel	52,276	49,528	42,000	52,000
350-300-538000-0000	Vehicle Maintenance	41,291	46,882	45,000	48,000
350-300-538500-0000	Vehicle Parts	-	-	11,197	10,000
350-300-550700-0000	Depreciation	81,338	81,337	-	-
350-300-560400-0000	Capital Outlay	-	-	79,109	90,000
350-300-560750-0000	Project Admin - Direct	17,188	22,036	18,108	25,024
350-300-590100-0000	To General Fund	68,208	63,047	69,905	68,815
		<u>700,406</u>	<u>750,693</u>	<u>726,399</u>	<u>777,585</u>
	FUND REVENUE	654,938	640,038	759,957	680,266
	FUND EXPENDITURES	700,406	750,693	726,399	777,585

City of Dixon Budget FY 2016-17

FUND 350 - TRANSIT

OPERATING EXPENSES SUMMARY

2017		
Account Code	Adopted	Brief Detail Description
520400	1,000	Promotion and advertising
521000	1,500	HVAC maintenance & misc. building repairs
521800	5,400	Service for seven cell phones, office phones, internet
522400	-	consultants - prior year included STA CNG Study
522600	550	Pest control
523200	2,300	Audit of transit program. State Controllers report; Single Audit
524000	1,000	Paratransit vehicle drivers license and GPPV renewal
524200	450	Dues - CalACT joint purchasing pool for buses & other resources.
527800	15,000	Liability and vehicle physical damage coverage through the California Transit Insurance Pool (CalTIP); changing deductible coverage in FY 16-17.
528400	2,400	Vehicle Insurance - rate based on info from Bickmore Risk Services; used reserve to reduce payment in FY 15-16.
529600	200	Legal Fees
531000	100	Mileage for work related travel by the transit staff.
531400	600	Copier rental; portion of cost - machine shared at MSC
531600	2,100	General office supplies.
532400	100	Physical/Psych Exams
534500	325	Administrative Fees/ Rec Net sign ups; 7% fee increase
535600	8,600	Readi-Ride ticket book printing \$600; other supplies as needed \$1,500; <i>replace 3 computers & screens \$3,000, replace office chairs \$1,000, pro rata share of phone system</i>
535750	1,500	Staff training
535900	1,000	Uniforms
536000	3,000	Water, PGE for Transit Office.
537500	52,000	Fuel for Readi-Ride vehicles.
538000	48,000	Vehicle Maintenance
538500	10,000	Vehicle Parts (Tires)
560400	90,000	Capital purchases - see detail on Capital Equipment/Fixed Asset page
560750	25,024	Project Admin - Direct
590100	68,815	Transfer to Gen Fund per Cost Allocation Plan formerly 520200
Total	340,964	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
FUND 350 - TRANSIT

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	V	Replace bus (federal grant \$65,000 awarded)	80,000	1	80,000
R	B	Roofing repairs; transit building at PW yard	10,000	1	10,000
				Total	90,000

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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	52,044	-	12,397	14,601	966	236	5,489	85,734
Senior Transit Driver	1.00	41,665	-	9,925	14,601	816	192	4,452	71,650
Transit Driver/Dispatcher	1.00	35,519	-	8,461	14,601	727	174	4,046	63,527
Transit Driver/Dispatcher	1.00	33,819	-	2,217	14,601	702	166	3,852	55,357
Transit Driver/Dispatcher	1.00	32,209	-	2,111	14,601	679	158	3,669	53,426
Transit Driver/Dispatcher	0.75	23,011	-	1,508	5,479	413	113	2,621	33,145
Transit Driver/Dispatcher	0.75	23,011	-	1,508	10,951	492	113	2,621	38,696
Subtotal:	6.50	241,278	-	38,127	89,435	4,795	1,151	26,748	401,534
Temporary Personnel: Hours									
Transit Driver/Dispatcher	1,000	-	15,490	201	-	225	-	1,764	17,680
Transit Driver/Dispatcher	650	-	10,069	131	-	146	-	1,147	11,492
Transit Driver I	150	-	1,937	25	-	28	-	221	2,210
Subtotal:	1,800	-	27,495	357	-	399	-	3,132	31,383
Other special pays:									
PERS Health Administration		-	-	-	200	-	-	-	200
Retirement Health Benefit		-	-	-	1,505	-	-	-	1,505
Overtime		2,000	-	-	-	-	-	-	2,000
Subtotal:		2,000	-	-	1,705	-	-	-	3,705
GRAND TOTAL:	6.50	243,278	27,495	38,485	91,139	5,194	1,151	29,880	436,622

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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 called for the construction of 54 additional units of affordable housing for seniors and persons with disabilities. The project is complete with a grand opening on May 20, 2016. For FY 16-17, there are expected to be minimal 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 Grants 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. Currently there are 14 active loans.

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



CITY OF DIXON
BUDGET OVERVIEW
GRANT FUNDS

	HOME FTHB LOAN PROGRAM 525	CA USED OIL 550	POLICE GRANT 560	CDBG 570	CDBG REHAB GRANT 572	Total
FY 2016						
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES						
BEGINNING FUND BALANCE July-2015	32,216	3,115	185,396	378,825	(9,261)	590,291
ESTIMATED						
REVENUE	4,439,644	5,325	100,100	38,887	1,100,000	5,683,956
TRANSFERS	-	-	-	-	200,000	200,000
REVENUE & TRANSFERS	4,439,644	5,325	100,100	38,887	1,300,000	5,883,956
EXPENDITURES	4,297,005	5,450	77,972	211,057	1,290,739	5,882,224
BALANCE	174,854	2,990	207,524	206,655	-	592,023
FY 2017						
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS						
ESTIMATED BEGINNING FUND BALANCE July-2016	174,854	2,990	207,524	206,655	-	592,023
Adopted						
REVENUE						
REVENUES	1,000	5,325	100,000	39,933	-	146,258
TRANSFERS	-	-	-	-	-	-
REVENUE AND TRANSFERS	1,000	5,325	100,000	39,933	-	146,258
AVAILABLE RESOURCES	175,854	8,315	307,524	246,588	-	738,281
APPROPRIATIONS	3,000	5,700	147,320	1,000	-	157,020
BALANCE	172,854	2,615	160,204	245,588	-	581,261

City of Dixon Budget FY 2016-17
FUND 525 - HOME LOAN PROGRAM

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
525-000-460705-0000	Loan Proceeds	1,000	-	1,000	1,000
525-000-460950-1300	Grant - Fed - Heritage Commons	3,033,163	-	-	-
525-000-460950-1301	Grant - Fed - Valley Glen	1,227,075	20,000	358,608	-
525-000-460950-1302	Grant - Fed - Heritage Common2	-	1,520,000	4,080,000	-
525-000-461600-0000	Interest Earned	1,869	(199)	36	-
525-000-470100-0000	Unrealized Gain on Investments	(663)	663	-	-
		4,262,444	1,540,464	4,439,644	1,000
525-525-520100-0000	Administration	7,649	15,178	-	-
525-525-520100-1300	Administration - Heritage Comm	17,639	7,935	1,526	-
525-525-520100-1301	Administration - Valley Glen	33,533	6,793	196,086	-
525-525-520100-1302	Administration	-	9,971	88,393	-
525-525-520400-1302	Advertising	115	-	-	-
525-525-529600-1301	Legal Svcs - Valley Glen	-	-	3,000	-
525-525-529600-1302	Legal Svcs - Heritage Comm. 2	-	1,635	-	3,000
525-525-529800-1300	Loan - Heritage Commons	3,020,037	-	-	-
525-525-529800-1301	Loan - Valley Glen	1,162,075	-	-	-
525-525-529800-1302	Loan - Heritage Commons II	-	1,500,000	-	-
525-525-529810-0000	Loans - Reuse Funded	-	-	8,000	-
525-525-560150-1302	Construction	-	-	4,000,000	-
		4,241,047	1,541,511	4,297,005	3,000
	FUND REVENUE	4,262,444	1,540,464	4,439,644	1,000
	FUND EXPENDITURES	4,241,047	1,541,511	4,297,005	3,000

City of Dixon Budget FY 2016-17
FUND 550 - USED OIL GRANT FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
550-000-461200-0000	Grant - Used Oil Recycle	5,329	5,435	5,325	5,325
550-000-461600-0000	Interest Earned	22	2	-	-
550-000-470100-0000	Unrealized Gain GASB 31	(7)	11	-	-
		<u>5,344</u>	<u>5,448</u>	<u>5,325</u>	<u>5,325</u>
550-500-521600-0000	Collection Facilities	2,260	2,501	2,500	2,500
550-500-533400-0000	Public Education	3,765	3,227	2,800	3,000
550-500-560750-0000	Project Admin - Direct	-	-	150	200
		<u>6,024</u>	<u>5,728</u>	<u>5,450</u>	<u>5,700</u>
	FUND REVENUE	5,344	5,448	5,325	5,325
	FUND EXPENDITURES	6,024	5,728	5,450	5,700

City of Dixon Budget FY 2016-17
FUND 560 - POLICE GRANTS FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
560-000-460900-0000	Grant Funds - Police Other	99,736	106,493	100,000	100,000
560-000-461600-0000	Interest Earned	1,147	104	100	-
560-000-470100-0000	Unrealized Gain GASB 31	(269)	416	-	-
		<u>100,614</u>	<u>107,013</u>	<u>100,100</u>	<u>100,000</u>
560-500-511000-0000	Salaries/Wages	-	-	20,726	49,448
560-500-511100-0000	Salaries/Wages PT	10,684	32,556	706	-
560-500-512100-0000	Medicare	663	472	904	774
560-500-512200-0000	Retirement	-	-	3,290	8,236
560-500-512300-0000	Disability Insurance	-	-	83	225
560-500-512400-0000	Health Insurance	-	-	1,807	3,920
560-500-512600-0000	Worker's Comp Insurance	739	1,724	994	2,217
560-500-521800-0000	Communications	6,537	3,609	20,000	25,000
560-500-526800-0000	Firing Range Supplies	4,410	3,773	25,000	25,000
560-500-535600-0000	Special Supplies	18,613	14,904	2,540	24,000
560-500-535750-0000	Training	6,754	2,167	-	-
560-500-535900-0000	Uniforms	9,692	2,620	1,922	2,500
560-500-560400-0000	Capital Outlay	76,075	54,292	-	6,000
560-500-590470-0000	To Transit CIP (470)	-	18,200	-	-
		<u>134,168</u>	<u>134,319</u>	<u>77,972</u>	<u>147,320</u>
	FUND REVENUE	100,614	107,013	100,100	100,000
	FUND EXPENDITURES	134,168	134,319	77,972	147,320

City of Dixon Budget FY 2016-17
FUND 560 - POLICE GRANTS FUND
OPERATING EXPENSES SUMMARY SHEET

2017		
Account Code	Adopted	Brief Detail Description
521800	25,000	Communications - Portable Radios
526800	25,000	Firing Range Ammunition, Simunition, and Less Lethal Tasers, Use of Fairfield PD Range for Range Qualification
535600	24,000	Special Supplies: General supplies, Simunition, Desktop PC's, Computer server and Storage device for In-car Camera System, Install rest of In-car cameras
535900	2,500	Uniforms - Police Ballistic Vest inserts
560400	6,000	Capital Purchases - see detail on Capital Equipment/Fixed Asset page
Total	82,500	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
FUND 560 - POLICE GRANTS FUND

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
N	E	Computer server and Storage device for In-car Camera System	6,000	1.00	6,000
Total					6,000

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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
<i>PERMANENT EMPLOYEES:</i>								
Police Sergeant**	0.50	49,448	8,236	3,920	774	225	2,217	64,820
Subtotal:	0.50	49,448	8,236	3,920	774	225	2,217	64,820
GRAND TOTAL:	0.50	49,448	8,236	3,920	774	225	2,217	64,820

**Police Sergeant split 50% General Fund and 50% Police Grants.

City of Dixon Budget FY 2016-17
FUND 570 - CDBG (Community Development Block Grant) FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
570-000-460700-0040	Bud's Pub & Grill	2,330	2,672	2,147	2,500
570-000-460700-0052	Solano Baking Co. 96-07/98-02	5,000	6,500	4,000	6,000
570-000-460700-0091	Haughn&Sons Tire Service R-08	1,278	1,354	1,064	1,476
570-000-460700-0110	The Embroidery Shop	15,446	15,786	13,301	-
570-000-460700-0150	Glorie	5,001	5,220	4,049	5,658
570-000-460700-0160	Efficient Drive Trains	17,675	12,786	7,720	16,258
570-000-460700-0170	FF/Suisun CAC	1,493	1,496	1,138	1,533
570-000-460700-0180	Axenia BioCulture	23,508	18,610	-	-
570-000-460800-0000	Interest Earnings on Loans	12,173	8,785	5,468	6,508
570-000-461600-0000	Interest Earned	1,518	266	-	-
570-000-470100-0000	Unrealized Gain GASB 31	(529)	668	-	-
570-000-490100-0000	Transfer from General Fund	47,096	-	-	-
		131,989	74,143	38,887	39,933
570-000-591572-0000	Transfer to CDBG Rehab Grant	-	-	200,000	-
570-100-520200-0000	Admin Costs - Gen'l	14,067	4,417	5,000	-
570-100-520400-0000	Advertising	57	-	57	-
570-100-523200-0000	Contract Svcs - Audit	1,000	1,000	1,000	1,000
570-100-529600-0000	Legal Services	510	60	5,000	-
		15,634	5,477	211,057	1,000
	FUND REVENUE	131,989	74,143	38,887	39,933
	FUND EXPENDITURES	15,634	5,477	211,057	1,000

City of Dixon Budget FY 2016-17
FUND 572 - CDBG REHABILITATION GRANT FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
572-000-460950-0000	Grant - Fed HCD	-	-	1,100,000	-
572-000-491570-0000	Transfer from CDBG	-	-	200,000	-
		-	-	1,300,000	-
572-000-520100-0000	Administration	224	9,038	199,930	-
572-000-520100-1305	Admin/Jefferson St.	-	-	6,502	-
572-000-529800-0000	Loans - Grant Funded	-	-	469,025	-
572-000-560150-1305	Construction/Jefferson St.	-	-	615,282	-
		224	9,038	1,290,739	-
FUND REVENUE		-	-	1,300,000	-
FUND EXPENDITURES		224	9,038	1,290,739	-



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, street light energy and repairs, minor pavement and concrete work, and maintenance of landscaping within the public right-of-way.

This budget includes an employee to assist City crews to perform small sidewalk and pavement dig out repairs. This position is shared with Fund 651. A transfer to Transit Capital Project fund continues in 2016-17 to re-pay an interfund loan for West B Undercrossing. There are no capital projects included in FY 2016-17, however there is a transfer to the General Fund of \$45,000 for the purchase of a Hotbox/Asphalt Recycling Trunk for pavement patching. This fund is managed by the City Engineer/Public Works and Administrative Services departments.

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 the City Engineer/Public Works and Administrative Services departments.

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 proposed fiscal year.

CITY OF DIXON
BUDGET OVERVIEW
SPECIAL REVENUE FUNDS

	GAS TAX 530	TRAFFIC SAFETY 540	ASSET FORFEITURE *561	Total
FY 2016				
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES				
BEGINNING FUND BALANCE	485,977	74,150	3,112	563,239
July-2015				
ESTIMATED				
REVENUE	431,958	14,857	-	446,815
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	431,958	14,857	-	446,815
EXPENDITURES	416,970	68,420	-	485,390
ESTIMATED ENDING FUND BALANCE	500,965	20,587	3,112	524,664
FY 2017				
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	500,965	20,587	3,112	524,664
July-2016				
ADOPTED				
REVENUE				
REVENUES	398,203	15,000	-	413,203
TRANSFERS	-	-	-	-
REVENUE AND TRANSFERS	398,203	15,000	-	413,203
AVAILABLE RESOURCES	899,168	35,587	3,112	937,867
APPROPRIATIONS	427,993	35,587	-	463,580
ESTIMATED ENDING FUND BALANCE	471,175	-	3,112	474,287

* No budgetary activity, shown for fund balance purposes only

City of Dixon Budget FY 2016-17
FUND 530 - GAS TAX FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
530-000-412000-0000	Gas Tax - Sec 2103	255,441	201,093	89,341	45,186
530-000-412100-0000	Gas Tax - Sec 2105	124,625	112,657	116,060	119,654
530-000-412200-0000	Gas Tax - Sec 2106	67,713	78,155	61,382	63,204
530-000-412300-0000	Gas tax - Sec 2107	133,401	145,074	160,984	166,159
530-000-412400-0000	Gas Tax - Sec 2107.5	4,000	8,000	4,000	4,000
530-000-461600-0000	Interest Earned	2,371	398	200	-
530-000-470100-0000	Unrealized Gain GASB 31	(852)	1,094	(9)	-
		586,699	546,471	431,958	398,203
102 - Sidewalk Rehab					
530-102-560150-0000	Construction	-	880	12,120	10,000
530-102-560750-0000	Project Admin - Direct	-	-	2,000	1,000
103 - Sidewalk Ramps/Curb Cuts					
530-103-529600-0000	Legal Services	30	370	350	-
530-103-560150-0000	Construction	2,995	31,070	25,922	-
530-103-560250-0000	Design/Plans/Specs	58	-	-	-
530-103-560700-0000	Permitting/Fees	50	-	-	-
530-103-560750-0000	Project Admin - Direct	6,037	23,627	2,855	-
321 - Paving Project					
530-321-560750-0000	Project Admin - Direct	4,897	-	-	-
500 - Gas Tax Administration					
530-500-511000-0000	Salaries/Wages	-	-	17,770	20,208
530-500-511100-0000	Salaries/Wages PT	8,566	17,861	-	-
530-500-511200-0000	Overtime	-	-	41	-
530-500-512100-0000	Medicare	124	259	237	399
530-500-512200-0000	Retirement	-	-	1,125	1,325
530-500-512210-0000	Retirement - PARS	111	232	-	-
530-500-512400-0000	Health Insurance	-	-	6,659	7,301
530-500-512600-0000	Worker's Comp	1,019	1,711	1,356	1,736
530-500-513200-0000	Disability Insurance	-	-	81	99
530-500-522200-0000	Congestion Management	7,502	11,308	16,419	17,000
530-500-530000-0000	Maintenance	20,381	15,646	18,015	20,000
530-500-560150-0000	Construction	10,087	21,050	33,700	30,000
530-500-560150-1503	Construction - PTAP Match	3,733	-	-	-
530-500-590100-0000	To General Fund	271,079	234,899	205,250	245,470
530-500-590470-0000	Transfer to Transit CIP (470)	-	73,643	73,070	73,455
530-500-592300-0000	To Transportation CIP (460)	74,053	-	-	-
530-500-592300-1504	To Transportation CIP 460 OBAG	-	76,000	-	-
		410,722	508,556	416,970	427,993
FUND REVENUE		586,699	546,471	431,958	398,203
FUND EXPENDITURES		410,722	508,556	416,970	427,993

City of Dixon Budget FY 2016-17
530 - GAS TAX FUND
OPERATING EXPENSES SUMMARY

2017		
Account Code	Adopted	Brief Detail Description
102-560150	10,000	Construction - Sidewalk Rehab
102-560750	1,000	Project Admin - Direct
500-522200	17,000	Congestion Management
500-530000	20,000	Maintenance - Gas Tax Admin
500-560150	30,000	Construction - Gas Tax Admin
500-590100	245,470	To General Fund:Annual transfer + Cost allocation transfer+ \$45,000 for Asphalt Recycling trunk
500-590470	73,455	Transfer to Transit CIP (470) - West B St. Interfund loan repayment
Total	396,925	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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
<i>PERMANENT PERSONNEL</i>								
Maintenance Worker I	0.50	20,209	1,325	7,301	399	99	1,736	31,068
Subtotal:	0.50	20,209	1,325	7,301	399	99	1,736	31,068
GRAND TOTAL:	0.50	20,209	1,325	7,301	399	99	1,736	31,068

Note: Position is shared with Fund 651

City of Dixon Budget FY 2016-17
FUND 540 - TRAFFIC SAFETY FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
540-000-429500-0000	Motor Vehicle Fines	67,830	17,208	14,790	15,000
540-000-461600-0000	Interest Earned	367	37	67	-
540-000-470100-0000	Unrealized Gain GASB 31	(145)	178	-	-
		<u>68,053</u>	<u>17,423</u>	<u>14,857</u>	<u>15,000</u>
500 - Traffic Safety					
540-500-522600-0000	Contract Serv - Non Prof	16,470	19,194	25,000	25,000
540-500-535700-0000	Traffic Control Supplies	5,956	7,755	42,859	10,000
540-500-590100-0000	To General Fund	500	725	561	587
		<u>22,925</u>	<u>27,673</u>	<u>68,420</u>	<u>35,587</u>
FUND REVENUE		68,053	17,423	14,857	15,000
FUND EXPENDITURES		22,925	27,673	68,420	35,587

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Capital Improvement Project Funds



Capital Improvement Project Funds

Capital Improvement Project 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 2016-17. 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 2016-17 reflects increased revenue from DeNova Homes 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 2016-17 reflects revenue from the DeNova Homes Parklane 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 2017 is based on an estimate of 40 units being built in the Parklane development.

Fund 440 Public Works Facilities CIP

Accounts for development impact fees collected to fund public works facilities. In FY 2017, a master plan will be developed for future building and space needs at the Municipal Service Center (Public Works Yard) as well as regulatory improvements. This fund is managed by the City Engineer/Public Works Department.

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.

Pond C is currently closed to the public. Due to limited funding during construction, final improvements such as access for individuals with disabilities and much of the landscaping were not completed. However, with the completion of homes in the adjacent Parklane Development, residents are increasingly entering the site despite fencing.

The City Council named the site "Rina's Trail" in honor of Rina Gallino whose family previously owned the land. The family is requesting the site be opened to the public and a sign be posted. In Fall 2016, City staff in partnership with Solano Resource Conservation District, will add landscaping to the site. Providing access for those with disabilities will require at least part of the trail be paved. Funding is not available in FY 2017. Staff is proposing to design the paving project in FY 2017 and revisit funding after the mid-year budget review.

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 FY2017.

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 2015-16 included a Pavement Rehabilitation Project with OBAG funds of \$584,000. The project is located on West A Street between I-80 CalTrans right-of-way and Pitt School Road. The budget also included completion of the Street Master Plan with unspent funds carried over to complete in 2016-17. The FY2016-17 budget includes design and construction of Safe Routes to School improvements at Tremont Elementary and CA Jacobs Middle School. This fund is managed by the City Engineer/Public Works Department.

Fund 470 Transit Facilities CIP

Accounts for grants received to fund transit facilities and bus replacements. No projects are planned for this fiscal year. 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 the City Engineer/Public Works Department.

Fund 480 Recreation & Parks CIP

Accounts for development impact fees collected to fund expansion of recreation and parks facilities. In FY 2016-17, safety netting is proposed for the Little League fields in Hall Park. Also, per the updated Parks Master Plan, design will begin for an all-weather field and an additional lit field in Hall Park.



Fund 481 Parks CIP

Accounts for park in lieu fees. In FY2015-16, the following projects were funded: 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 the City Engineer/Public Works Department. In FY 2015-16 the citywide Parks Master Plan was updated. The tennis court project will be designed with work scheduled in Fall 2016. In FY 2016-17, the site specific community park master plans will be updated for conformance with the citywide Plan and the Challenger Field Improvements will be completed.

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.



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CITY OF DIXON
BUDGET OVERVIEW
CAPITAL IMPROVEMENT PROJECT FUNDS

	CIP 400	Comm Dev 404 ⁴	Fire 410	Police 420	City Facilities 430	Public Works 440	Storm Drainage 450 ¹
FY 2016							
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES							
BEGINNING FUND BALANCE	282,060	173	106,116	46,138	66,025	339,863	(70,591)
July-2015							
ESTIMATED							
REVENUE	275	-	51,477	22,379	38,718	10,464	2,371
TRANSFERS	-	-	-	-	-	-	-
REVENUE & TRANSFERS	275	-	51,477	22,379	38,718	10,464	2,371
EXPENDITURES	112,145	-	118,608	51,576	69,347	12,858	150,170
ESTIMATED ENDING FUND BALANCE	170,190	173	38,985	16,941	35,396	337,469	(218,391)
FY 2017							
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS							
ESTIMATED BEGINNING FUND BALANCE							
	170,190	173	38,985	16,941	35,396	337,469	(218,391)
June-2016							
ADOPTED							
REVENUE							
REVENUES	275	-	112,120	48,744	71,419	18,800	19,908
TRANSFERS	-	-	-	-	-	-	12,000
REVENUE AND TRANSFERS	275	-	112,120	48,744	71,419	18,800	31,908
AVAILABLE RESOURCES	170,465	173	151,105	65,685	106,815	356,269	(186,482)
APPROPRIATIONS	12,000	-	20,489	3,419	12,487	68,030	13,603
ESTIMATED ENDING FUND BALANCE	158,465	173	130,616	62,266	94,328	288,239	(200,085)

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

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

CITY OF DIXON
BUDGET OVERVIEW
CAPITAL IMPROVEMENT PROJECT FUNDS

	Core Area Drainage 451 ²	Trans- portation 460 ³	Transit 470	Recreation 480	Parks 481	Ag. Land Mitigation 490 ⁴	Total
FY 2016							
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES							
BEGINNING FUND BALANCE	1,438	3,120,214	(231)	1,802,380	823,915	64,419	6,581,918
July-2015							
ESTIMATED							
REVENUE	-	1,129,978	73,070	241,020	76,556	(14)	1,646,294
TRANSFERS	2	6,000	1,536	-	-	-	7,538
REVENUE & TRANSFERS	2	1,135,978	74,606	241,020	76,556	(14)	1,653,832
EXPENDITURES	792	1,984,473	74,375	65,160	218,494	-	2,857,997
ESTIMATED ENDING FUND BALANCE	648	2,271,720	-	1,978,241	681,977	64,405	5,377,753
FY 2017							
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS							
ESTIMATED BEGINNING FUND BALANCE							
	648	2,271,720	-	1,978,241	681,977	64,405	5,377,753
June-2016							
ADOPTED							
REVENUE							
REVENUES	-	547,547	73,455	305,320	96,582	-	1,294,170
TRANSFERS	-	-	-	-	-	-	12,000
REVENUE AND TRANSFERS	-	547,547	73,455	305,320	96,582	-	1,306,170
AVAILABLE RESOURCES	648	2,819,267	73,455	2,283,561	778,558	64,405	6,683,922
APPROPRIATIONS	-	468,987	73,455	130,000	25,000	-	827,470
ESTIMATED ENDING FUND BALANCE	648	2,350,280	-	2,153,561	753,558	64,405	5,856,452

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

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

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

City of Dixon Budget FY 2016-17
FUND 400 - CAPITAL PROJECTS (UNRESTRICTED) FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
400-000-461600-0000	Interest Earned	4,706	288	275	275
400-000-470100-0000	Unrealized Gain-Gasb 31	(908)	1,226	-	-
400-000-491100-0000	Transfer from General Fund	50,000	-	-	-
		53,798	1,514	275	275
100 - Administration (AB1600 Study)					
400-100-560600-0000	Master Plan Update	2,535	3,957	78,508	-
400-100-560750-0000	Project Admin - Direct	1,324	1,382	7,294	-
400-100-592200-0000	To Storm Drain Cap Proj	-	-	-	12,000
400-100-592400-0000	To Transit Cap Projs	-	37,772	1,536	-
400-100-596451-0000	Transfer to Core Area Drainage	232,000	224,364	-	-
102 - Sidewalk Pilot Program					
400-102-529600-0000	Legal Services	-	185	-	-
400-102-560150-0000	Construction	-	6,766	24,807	-
		235,859	274,426	112,145	12,000
FUND REVENUE		53,798	1,514	275	275
FUND EXPENDITURES		235,859	274,426	112,145	12,000

City of Dixon Budget FY 2016-17
FUND 410 - FIRE CAPITAL FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
410-000-425200-0000	Development Fees - Fire	-	173,458	51,387	112,120
410-000-461600-0000	Interest Earned	86	187	90	-
410-000-470100-0000	Unrealized Gain GASB 31	58	2	-	-
		<u>144</u>	<u>173,647</u>	<u>51,477</u>	<u>112,120</u>
410-101-591275-0000	Transfer to Lease Financing	72,101	67,531	118,608	20,489
		<u>72,101</u>	<u>67,531</u>	<u>118,608</u>	<u>20,489</u>
	FUND REVENUE	144	173,647	51,477	112,120
	FUND EXPENDITURES	72,101	67,531	118,608	20,489

City of Dixon Budget FY 2016-17
FUND 420 - POLICE CAPITAL FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
420-000-425300-0000	Development Fees - Police	-	75,417	22,341	48,744
420-000-461600-0000	Interest Earned	37	81	38	-
420-000-470100-0000	Unrealized Gain GASB 31	25	1	-	-
		<u>62</u>	<u>75,499</u>	<u>22,379</u>	<u>48,744</u>
420-100-591275-0000	Transfer to Lease Financing	31,351	29,361	51,576	3,419
		<u>31,351</u>	<u>29,361</u>	<u>51,576</u>	<u>3,419</u>
	FUND REVENUE	62	75,499	22,379	48,744
	FUND EXPENDITURES	31,351	29,361	51,576	3,419

City of Dixon Budget FY 2016-17
FUND 430 - CITY FACILITIES FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
430-000-425100-0000	Development Fees -- Comm Fac	-	110,460	38,618	71,419
430-000-461600-0000	Interest Earned	260	118	100	-
430-000-470100-0000	Unrealized Gain GASB 31	97	1	-	-
		<hr/> 357	<hr/> 110,579	<hr/> 38,718	<hr/> 71,419
100 - Administration					
430-100-590100-0000	Transfer to General Fund	1,398	1,548	1,418	1,314
430-100-590275-0000	To Lease Financing Fund 275	122,857	43,006	67,929	11,173
		<hr/> 124,255	<hr/> 44,554	<hr/> 69,347	<hr/> 12,487
FUND REVENUE		357	110,579	38,718	71,419
FUND EXPENDITURES		124,255	44,554	69,347	12,487

City of Dixon Budget FY 2016-17
FUND 440 - PUBLIC WORKS FACILITIES CIP FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
440-000-425400-0000	Development Fees - Pub Wks	-	29,040	10,164	18,800
440-000-461200-0000	Grant Funds - UGST	20,378	9,087	-	-
440-000-461600-0000	Interest Earned	2,371	167	306	-
440-000-470100-0000	Unrealized Gain GASB 31	(597)	876	(6)	-
		<hr/> 22,152	<hr/> 39,170	<hr/> 10,464	<hr/> 18,800
100 - Administration					
440-100-590100-0000	To General Fund	1,997	12,501	12,858	13,030
104 - MSC Groundwater Remediation					
440-104-560150-0000	Construction	-	4,174	-	-
440-104-560250-0000	Design/Plans/Specs	9,517	79,586	-	-
107 - MSC Improvement/Master Plan					
440-107-560250-0000	Design/Plans/Specs	-	-	-	50,000
440-107-560750-0000	Project Admin Direct	-	-	-	5,000
		<hr/> 11,514	<hr/> 96,260	<hr/> 12,858	<hr/> 68,030
FUND REVENUE		22,152	39,170	10,464	18,800
FUND EXPENDITURES		11,514	96,260	12,858	68,030

City of Dixon Budget FY 2016-17
FUND 450 - STORM DRAINAGE FACILITIES CIP FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
450-000-425700-0000	Development Fees - Storm Drain	-	32,583	2,476	19,908
450-000-461600-0000	Interest Earned	1,551	(173)	(106)	-
450-000-470100-0000	Unrealized Gain GASB 31	(226)	541	-	-
450-000-491750-0000	Transfer from Unrestricted CIP	-	-	-	12,000
		1,325	32,951	2,371	31,908
100 - Administration					
450-100-590100-0000	Transfer to General Fund	1,850	1,907	1,684	1,603
450-100-596451-0000	Transfer to Core Area Drainage	100,000	-	-	-
104 - Pond C					
450-104-550750-0000	Interfund Interest	9,495	8,649	148,486	-
450-104-560150-0000	Construction	-	-	-	10,000
450-104-560750-0000	Project Admin - Direct	-	-	-	2,000
		111,345	10,556	150,170	13,603
FUND REVENUE		1,325	32,951	2,371	31,908
FUND EXPENDITURES		111,345	10,556	150,170	13,603

City of Dixon Budget FY 2016-17
FUND 451 - CORE AREA DRAINAGE FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
451-000-461600-0000	Interest Earned	2,189	(161)	2	-
451-000-470100-0000	Unrealized Gain on Investments	(101)	595	-	-
451-000-492200-0000	From Storm Drain CIP (450)	100,000	-	-	-
451-000-492400-0000	Transfer from Unrestricted CIP	232,000	224,364	-	-
		334,087	224,798	2	-
451-000-529600-0000	Legal Services	1,725	-	458	-
451-000-560150-0000	Construction	1,149,528	56,648	-	-
451-000-560650-0000	Miscellaneous Expenses	57	-	-	-
451-000-560750-0000	Project Admin - Direct	42,368	10,088	334	-
451-000-590100-0000	Transfer to General Fund	1,166	25	-	-
		1,194,844	66,762	792	-
FUND REVENUE		334,087	224,798	2	-
FUND EXPENDITURES		1,194,844	66,762	792	-

City of Dixon Budget FY 2016-17
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
460-000-425409-0000	Developer Contributions	-	-	305,256	-
460-000-425800-0000	Development Fees - T/ortation	69,372	128,901	19,166	36,592
460-000-461110-0000	Grant Funds - Street - Fed	3,339	-	-	100,000
460-000-461110-1504	Grant Funds / OBAG	-	-	584,000	-
460-000-461120-0000	Grant Funds - Street - State	-	-	-	337,500
460-000-461600-0000	Interest Earned	33,317	15,237	221,556	73,455
460-000-470100-0000	Unrealized Gain GASB 31	(4,666)	6,896	-	-
460-000-491315-0000	Transfer from Sewer Rehab	-	-	6,000	-
460-000-492800-1504	Transfer from Gas Tax / OBAG	-	76,000	-	-
		<u>101,362</u>	<u>227,034</u>	<u>1,135,978</u>	<u>547,547</u>
100 - Administration					
460-100-522400-0000	Consultants - Professional	15,200	15,000	17,500	15,000
460-100-590100-0000	Transfer to General Fund	4,828	6,399	6,287	6,487
102 - Sidewalk Rehab					
460-102-560750-0000	Project Admin - Direct	67	1,942	-	-
206 - Street Master Plan & Traffic Model					
460-206-522400-0000	Consultants - Professional	4,900	27,595	26,213	-
460-206-560750-0000	Project Admin - Direct	5,062	951	3,498	-
313 - Cherry Street Improvements					
460-313-560650-0000	Miscellaneous	-	-	15,000	-
317 - West A St. Overlay Project					
460-317-520400-1504	Publications / OBAG	-	274	725	-
460-317-560150-1504	Construction / OBAG	-	-	595,000	-
460-317-560750-1504	Project Admin - Direct / OBAG	-	13,207	50,792	-
322 - SR2S (Safe Routes to Schools)					
460-322-560150-0000	Construction	-	-	-	100,000
460-322-560250-0000	Design/Plans/Specs	-	-	-	10,000
460-322-560750-0000	Project Administration	-	539	2,390	-
419 - North First St. Railroad Crossing Improvement					
460-419-560150-0000	Construction	-	-	-	45,000
460-419-560250-0000	Design/Plans/Specs	-	-	-	292,500

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
601 - Parkway Blvd. Railroad Grade Separation					
460-601-522400-0000	Consultants - Professional	-	-	6,885	-
460-601-529600-0000	Legal Services	225	-	4,092	-
460-601-560100-0000	Appraisals	7,500	-	10,000	-
460-601-560250-0000	Design/Plans/Specs	187,179	20,594	393,878	-
460-601-560550-0000	Land Acquisition	-	-	750,000	-
460-601-560750-0000	Project Admin - Direct	20,640	3,394	99,720	-
701 - Citywide Benchmark Project					
460-701-560250-0000	Design/Plans/Specs	4,646	46,297	-	-
460-701-560750-0000	Project Admin - Direct	3,136	2,719	2,493	-
		<u>253,383</u>	<u>138,911</u>	<u>1,984,473</u>	<u>468,987</u>
FUND REVENUE		101,362	227,034	1,135,978	547,547
FUND EXPENDITURES		253,383	138,911	1,984,473	468,987

City of Dixon Budget FY 2016-17
FUND 470 - TRANSIT FACILITIES CIP FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
470-000-461600-0000	Interest Earned	(50)	-	-	-
470-000-470100-0000	Unrealized Gain GASB 31	36	-	-	-
470-000-491530-0000	Transfer from Gas Tax	74,053	73,643	73,070	73,455
470-000-491560-0000	From Police Grants (560)	-	18,200	-	-
470-000-491750-0000	Transfer from Unrestricted CIP	-	37,772	1,536	-
		74,039	129,615	74,606	73,455
470-000-529600-0000	Legal Services	-	-	510	-
100 - Administration					
470-100-550750-0000	Interfund Interest	4,853	4,443	73,070	73,455
470-100-590100-0000	To General Fund	591	45	-	-
102 - B Street Undercrossing					
470-102-529600-0000	Legal Services	1,560	300	15	-
470-102-560150-0000	Construction	-	3,400	-	-
470-102-560400-0000	Capital Outlay	-	18,200	-	-
470-102-560650-0000	Miscellaneous	12,927	108	780	-
470-102-560750-0000	Project Admin - Direct	14,144	6,023	-	-
		34,075	32,519	74,375	73,455
FUND REVENUE		74,039	129,615	74,606	73,455
FUND EXPENDITURES		34,075	32,519	74,375	73,455

City of Dixon Budget FY 2016-17
FUND 480 - RECREATION & PARKS CIP

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
480-000-425500-0000	Development Fees - Recreation	-	985,741	239,013	303,320
480-000-461600-0000	Interest Earned	4,801	1,931	2,007	2,000
480-000-470100-0000	Unrealized Gain GASB 31	(1,199)	1,796	-	-
		3,602	989,468	241,020	305,320
100 - Administration					
480-100-590100-0000	To General Fund	551	19	-	-
131 - Hall Park Phase 3					
480-131-560150-0000	Construction	38,697	-	-	130,000
141 - Playground Equipment Replacements					
480-141-560150-0000	Construction	-	-	64,370	-
480-141-560750-0000	Project Admin - Direct	-	1,415	790	-
		39,248	1,434	65,160	130,000
FUND REVENUE		3,602	989,468	241,020	305,320
FUND EXPENDITURES		39,248	1,434	65,160	130,000

City of Dixon Budget FY 2016-17
FUND 481 - Parks CIP

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
481-000-433000-0000	Park-in-Lieu Fees	643,720	185,219	75,321	95,582
481-000-461600-0000	Interest Earned	2,159	620	1,235	1,000
481-000-470100-0000	Unrealized Gain GASB 31	(1,397)	1,411	-	-
		<u>644,482</u>	<u>187,250</u>	<u>76,556</u>	<u>96,582</u>
481-000-529600-0000	Legal Services	1,095	-	-	-
101 - Miscellaneous Rehab Projects					
481-101-560650-0000	Miscellaneous	-	2,982	2,500	-
102 - Parks Master Plan Update					
481-102-531900-0000	Permits/Licenses/Fees	-	-	1,927	-
481-102-522400-0000	Consultants Professional	-	-	-	20,000
481-102-560250-0000	Design/Plans/Specs	-	3,740	1,067	5,000
103 - Challenger Field Improvements					
481-103-531900-0000	Permits/Licenses/Fees	-	-	333	-
481-103-560150-0000	Construction	-	-	150,000	-
481-103-560250-0000	Design/Plans/Specs	-	-	2,000	-
481-103-560650-0000	Miscellaneous	-	-	3,000	-
481-103-560750-0000	Project Admin - Direct	-	-	4,667	-
142 - Hall Park Tennis Court Resurfacing					
481-142-560150-0000	Construction	-	-	48,000	-
481-142-560250-0000	Design/Plans/Specs	-	-	2,000	-
481-142-560750-0000	Project Admin - Direct	-	-	3,000	-
		<u>1,095</u>	<u>6,722</u>	<u>218,494</u>	<u>25,000</u>
FUND REVENUE		644,482	187,250	76,556	96,582
FUND EXPENDITURES		1,095	6,722	218,494	25,000

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Special Assessments,
Community Facilities
and
Lighting/Landscaping
Districts

Special Assessment, Community Facilities Districts and Landscape/Lighting District Funds

There are funds for two Special Assessment Districts, three Community Facilities Districts (CFDs) and a Landscape/Lighting District, which are funded by either a special assessment or a special tax, placed annually on the county tax rolls. The funds are managed by the City Engineer/Public Works and Administrative Services departments.

Fund 651 Valley Glen CFD – 2003-1

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



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

This District is for the maintenance of drainage Pond C, 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 an annual assessment escalation based upon a regional index. Expenditures consist of labor for maintenance provided by Public Works staff and the necessary materials.

Fund 710 West A Street Assessment District (bonds paid in full - complete)

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.

Proposed one-time use of District funds in FY2016-17 to remove the turf in the drainage swale along I-80/North Lincoln Street to reduce water consumption and ongoing maintenance expenses.

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 the City Engineer/Public Works Department.

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 10 zones within the District and assessments vary based on improvements which benefit the property in each zone. Improvements maintained by the District include street lighting energy and repairs, roadside landscaping labor and irrigation, and graffiti abatement on masonry walls. Maintenance labor is provided by the City Public Works division 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. Due to rising costs in utilities and street light maintenance, staffing has been reduced to avoid assessment increases. Staffing has been reduced from 2 full-time staff to 0.67 full-time staff equivalent in the last few years.

The Engineer's Report distributes expenses and revenue in detail for each zone. The public hearing will be held July 12, 2016 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 2016-17 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)

	L & L ZONES 600	VALLEY GLEN CFD 651	CFD POND C / LATERAL TWO 655	CFD 2013-1 PARKLANE 660	N. FIRST STREET ASSMT 720	Total
FY 2016						
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES						
BEGINNING FUND BALANCE	112,324	1,081,638	43,721	(1,451)	1,186,303	2,422,534
July-2015						
ESTIMATED REVENUE	147,553	90,195	64,819	7,849,023	696,336	8,847,925
TRANSFERS	53,863	-	-	-	-	53,863
REVENUE & TRANSFERS	201,416	90,195	64,819	7,849,023	696,336	8,901,788
EXPENDITURES	184,033	137,275	52,454	2,013,047	671,307	3,058,117
ESTIMATED ENDING FUND BALANCE	129,706	1,034,558	56,085	5,834,524	1,211,332	8,266,206
FY 2017						
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS						
ESTIMATED BEGINNING FUND BALANCE	129,706	1,034,558	56,085	5,834,524	1,211,332	8,266,206
June-2016						
PROPOSED REVENUE						
REVENUES	149,182	89,074	66,129	364,500	695,248	1,364,133
TRANSFERS	53,863	-	-	-	-	53,863
REVENUE AND TRANSFERS	203,045	89,074	66,129	364,500	695,248	1,417,996
AVAILABLE RESOURCES	332,751	1,123,632	122,214	6,199,024	1,906,580	9,684,201
APPROPRIATIONS	203,045	139,147	43,415	5,176,531	740,722	6,302,861
ESTIMATED ENDING FUND BALANCE	129,706	984,485	78,799	1,022,493	1,165,858	3,381,340

City of Dixon Budget FY 2016-17
FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
600-000-401900-0000	Assessments	142,286	146,371	147,591	149,182
600-000-461600-0000	Interest Earned	732	2	(38)	-
600-000-470100-0000	Unrealized Gain GASB 31	(224)	339	-	-
600-000-490100-0000	Transfer from General Fund	83,309	55,762	53,863	53,863
	FUND REVENUE	226,103	202,474	201,416	203,045
600-600-511000-0000	Salaries/Wages	46,437	43,682	36,085	-
600-600-511100-0000	Salaries/Wages - PT	6,637	6,218	158	-
600-600-512100-0000	Medicare	722	787	429	-
600-600-512200-0000	Retirement	8,065	7,550	6,127	-
600-600-512210-0000	Retirement - PARS	101	88	2	-
600-600-512300-0000	Disability Insurance	214	209	-	-
600-600-512400-0000	Health Insurance	29,877	14,639	32	-
600-600-512500-0000	Unemployment Insurance	858	2,753	-	-
600-600-512600-0000	Worker's Comp Insurance	5,575	4,796	2,893	-
600-600-521400-0000	Chemicals	3,916	1,573	2,000	2,350
600-600-521800-0000	Communications	131	82	300	150
600-600-522600-0000	Contr Servs - Non Professional	10,776	11,547	14,000	13,110
600-600-523800-0000	County Charges	1,423	1,464	1,627	1,627
600-600-525800-0000	Equipment Rental	864	-	1,200	1,500
600-600-526000-0000	Equip Repairs/Maintenance	1,320	2,472	2,500	2,500
600-600-533200-0000	Property Taxes	41	41	42	42
600-600-535600-0000	Special Supplies	8,044	6,477	5,000	6,782
600-600-535750-0000	Training	557	-	150	200
600-600-535900-0000	Uniforms	674	214	250	300
600-600-536000-0000	Utilities	59,159	65,294	67,140	64,580
600-600-537500-0000	Vehicle Fuel	3,117	1,614	1,000	1,800
600-600-538000-0000	Vehicle Maintenance	43	1,594	1,800	1,800
600-600-539000-0000	Water	49,227	31,341	37,300	48,621
600-600-560750-0000	Project Admin Direct	4,957	6,342	4,000	57,683
	FUND EXPENDITURES	242,973	210,779	184,033	203,045
FUND REVENUE		226,103	202,474	201,416	203,045
FUND EXPENDITURES		242,973	210,779	184,033	203,045

City of Dixon Budget FY 2016-17
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

FY 2017		
Account Code	Adopted	Brief Detail Description
521400	2,350	Chemicals
521800	150	Communications
522600	13,110	Contract Services - Non Professional, St. Light repairs (\$6,360); CDF labor (\$6,750).
523800	1,627	County Charges
525800	1,500	Equipment rental - lift bucket for pruning, stump grinder.
526000	2,500	Equipment repairs/maintenance
533200	42	Property taxes for Market Lane Park & Ride Lot (L&L only)
535600	6,782	Special supplies - irrigation supplies, tools, some mulch/plants.
535750	200	Training
535900	300	Uniforms
536000	64,580	Utilities
537500	1,800	Vehicle fuel
538000	1,800	Vehicle maintenance
539000	48,621	Water
560750	57,683	Project Admin - Direct (all City staff including 0.67 FTE of MW II, portion of City Engineer, PW Op Mgr & Parks/Bldg Maint Supervisor)
Total	203,045	

City of Dixon Budget FY 2016-17
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
651-000-401900-0000	Assessments	89,073	91,060	89,074	89,074
651-000-461600-0000	Interest Earned	6,255	596	1,121	-
651-000-470100-0000	Unrealized Gain GASB 31	(1,638)	2,385	-	-
		<u>93,690</u>	<u>94,041</u>	<u>90,195</u>	<u>89,074</u>
651-100-511000-0000	Salaries/Wages	-	-	36,313	40,289
651-100-511200-0000	Overtime	-	-	41	-
651-100-512100-0000	Medicare	200	235	537	775
651-100-512200-0000	Retirement	-	-	4,400	4,600
651-100-512300-0000	Disability Insurance	-	-	88	196
651-100-512400-0000	Health Insurance	-	-	11,943	13,204
651-100-512600-0000	Worker's Comp Insurance	1,602	1,593	2,689	3,442
651-100-535600-0000	Special Supplies	-	1,431	-	-
610 - Pump Station					
651-610-520100-0000	Administration	6,368	6,193	3,250	7,500
651-610-523800-0000	County Charges	891	911	891	891
651-610-525800-0000	Equipment Rental	-	-	200	1,000
651-610-526000-0000	Equip Repairs/Maintenance	633	658	264	3,000
651-610-531900-0000	Permits/Licenses/Fees	5,266	13,516	3,000	4,000
651-610-535600-0000	Special Supplies	1,631	1,836	642	3,000
651-610-536000-0000	Utilities	8,282	8,294	10,000	11,000
651-610-539000-0000	Water	703	690	700	1,000
651-610-560400-0000	Capital Outlay	-	10,356	-	-
651-610-590100-0000	Transfer to General Fund	1,345	1,168	1,447	1,476
620 - Pond A					
651-620-526000-0000	Equip Repairs/Maintenance	633	658	475	3,000
651-620-529200-0000	Landscape Maintenance	-	-	758	1,000
651-620-531900-0000	Permits/Licenses/Fees	-	-	4,000	6,000
651-620-535600-0000	Special Supplies	4,491	5,923	5,882	8,000
651-620-536000-0000	Utilities	124	154	150	500
651-620-539000-0000	Water	970	994	800	1,200
651-620-560400-0000	Capital Outlay	-	-	48,306	19,875
651-620-560750-0000	Project Admin - Direct	2,593	18,489	300	1,000
630 - Lateral One					
651-630-535600-0000	Special Supplies	-	-	-	3,000
651-630-536000-0000	Utilities	97	82	200	200
		<u>35,828</u>	<u>73,178</u>	<u>137,275</u>	<u>139,147</u>
FUND REVENUE		93,690	94,041	90,195	89,074
FUND EXPENDITURES		35,828	73,178	137,275	139,147

City of Dixon Budget FY 2016-17

651 - Valley Glen CFD

OPERATING EXPENSES SUMMARY

Account Code	FY 2017 Adopted	Brief Detail Description
610 - Pump Station		
610-520100	7,500	Administration - Goodwin Consulting
610-523800	891	County Charges
610-525800	1,000	Equipment Rental - port-a-potty
610-526000	3,000	Equip Repairs/Maintenance
610-531900	4,000	Permits/Licenses/Fees - AQMD, SWRCB, DRCD
610-535600	3,000	Special Supplies - lift station parts, cleaning supplies.
610-536000	11,000	Utilities
610-539000	1,000	Water
610-590100	1,476	Transfer to General Fund
620 - Pond A		
620-526000	3,000	Equip Repairs/Maintenance
620-529200	1,000	Landscape Maintenance Pond A
620-531900	6,000	Permits/Licenses/Fees - DWR, Regional JPA, SCWA
620-535600	8,000	Special Supplies - chemicals, gravel, signs
620-536000	500	Utilities
620-539000	1,200	Water
620-560400	19,875	Capital purchases - see detail on Capital Equipment/Fixed Asset page
620-560750	1,000	Project Admin - Direct
630 - Lateral One		
630-535600	3,000	Special Supplies - for monitoring stations
630-536000	200	Utilities
Total	76,642	

CITY OF DIXON
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
FUND 651 CFD 2003-1 VALLEY GLEN

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	E	Retrofit CCTV truck (5 yr tech update - controls for cameras) - cost share with 154 and 305	50,000	0.15	7,500
N	E	Storm Drain camera (heavier duty than sewer); share cost w/ 154	37,500	0.33	12,375
				Total	19,875

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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	2,703	2,920	207	55	956	18,190
Maintenance Worker I*	0.50	20,209	1,325	7,301	399	99	1,736	31,068
Maintenance Worker II**	0.20	8,731	572	2,920	169	43	750	13,185
Subtotal:	0.90	40,289	4,600	13,141	775	196	3,442	62,443
Other payroll costs:								
PERS Health Administration	-	-	-	63	-	-	-	63
GRAND TOTAL:	0.90	40,289	4,600	13,204	775	196	3,442	62,506

*Position is shared with Fund 530

** Under filled by Maintenance Worker I

City of Dixon Budget FY 2016-17
FUND 655 CFD POND C / LATERAL TWO

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
655-000-401900-0000	Assessments	-	-	64,832	66,129
655-000-429200-0000	Miscellaneous Fees	2,556	6,695	-	-
655-000-461600-0000	Interest Earned	84	43	(14)	-
655-000-470100-0000	Unrealized Gain GASB 31	(27)	36	-	-
655-000-490100-0000	Transfer from General Fund	7,903	22,540	-	-
		10,515	29,313	64,819	66,129
601 - Pond C					
655-601-511000-0000	Salaries/Wages	-	-	19,404	20,080
655-601-512100-0000	Medicare	-	-	308	376
655-601-512200-0000	Retirement	-	-	3,436	3,276
655-601-512300-0000	Disability Insurance	-	-	51	97
655-601-512400-0000	Health Insurance	-	-	5,261	5,840
655-601-512600-0000	Workers Compensation	-	-	1,358	1,706
655-601-520100-0000	Administration	-	-	1,000	-
655-601-522600-0000	Contr Servs - Non Professional	-	-	750	250
655-601-523800-0000	County Charges	-	-	648	661
655-601-525800-0000	Equip Rental	-	-	-	250
655-601-526000-0000	Equip Repairs/Maintenance	-	-	-	250
655-601-531900-0000	Permits/Licenses/Fees	-	-	600	1,000
655-601-535600-0000	Special Supplies	603	-	5,000	5,000
655-601-560400-0000	Capital Outlay	-	-	13,400	-
655-601-560750-0000	Project Admin - Direct	2,037	2,768	1,000	2,000
655-601-590100-0000	Transfer to General Fund	111	69	123	129
		5,120	2,837	52,454	43,415
602 - Lateral Two					
655-602-522600-0000	Contr Servs - Non Professional	-	-	-	250
655-602-526000-0000	Equip Repairs/Maintenance	-	-	-	250
655-602-535600-0000	Special Supplies	-	-	-	2,000
655-602-560750-0000	Project Admin - Direct	-	-	115	-
		5,120	2,837	52,454	43,415
	FUND REVENUE	10,515	29,313	64,819	66,129
	FUND EXPENDITURES	5,120	2,837	52,454	43,415

City of Dixon Budget FY 2016-17
FUND 655 CFD POND C / LATERAL TWO
OPERATING EXPENSES SUMMARY

FY 2017		
Account Code	Adopted	Brief Detail Description
601 - Pond C		
601-522600	250	Contract Services Non Professional (CDF labor)
601-523800	661	County Charges
601-525800	250	Equip Rental
601-526000	250	Equip Repairs/Maintenance
601-531900	1,000	Permits/Licenses/Fees
601-535600	5,000	Special Supplies - landscaping project w/ SRCD delayed from 15-16; signage
601-560750	2,000	Project Admin - Direct
601-590100	129	Transfer to General Fund
602 - Lateral Two		
602-522600	250	Contract Services Non Professional (CDF labor)
602-526000	250	Equip Repairs/Maintenance
602-535600	2,000	Special Supplies - landscaping project w/ SRCD
Total	12,040	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2016-17**

**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	2,703	2,920	207	55	956	18,190
Maintenance Worker II**	0.20	8,731	572	2,920	169	43	750	13,185
Subtotal:	0.40	20,080	3,276	5,840	376	97	1,706	31,375
GRAND TOTAL:	0.40	20,080	3,276	5,840	376	97	1,706	31,375

** Underfilled by Maintenance Worker I

City of Dixon Budget FY 2016-17
FUND 660 CFD 2013-1 (PARKLANE)

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
660-000-401900-0000	Assessments	-	-	199,064	364,500
660-000-460300-0000	OFS - Bond Proceeds	-	-	7,648,057	-
660-000-461600-0000	Interest Earned	-	-	1,901	-
		-	-	7,849,023	364,500
660-000-520100-0000	Administration	-	1,451	2,235	6,610
660-000-523800-0000	County Charges	-	-	951	3,645
660-000-550150-0000	Cost of Issuance	-	-	183,578	-
660-000-550300-0000	Bond Interest	-	-	-	350,406
660-000-560150-0000	Construction	-	-	1,826,033	4,815,520
660-000-560750-0000	Project Admin - Direct	-	-	250	350
		-	1,451	2,013,047	5,176,531
FUND REVENUE		-	-	7,849,023	364,500
FUND EXPENDITURES		-	1,451	2,013,047	5,176,531

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 lowest levy authorized when the Community Facilities District 2013-1

City of Dixon Budget FY 2016-17
FUND 720 - NORTH FIRST STREET ASSESSMENT DISTRICT FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
720-000-401900-0000	Assessments	1,124,107	782,060	695,840	695,248
720-000-460300-0000	Bond Proceeds/Early Redemption	3,313,578	38,688	-	-
720-000-461600-0000	Interest Earned	4,595	239	496	-
720-000-461800-0000	Miscellaneous Income	78,328	702	-	-
720-000-470100-0000	Unrealized Gain GASB 31	(545)	2,307	-	-
		4,520,063	823,996	696,336	695,248
720-700-520200-0000	Admin Costs - Gen'l	2,124	-	-	-
720-700-522400-0000	Consultants - Professional	91	-	-	-
720-700-522400-1501	Contract Svcs/LED conversion	28,267	-	-	-
720-700-523800-0000	County Charges	19	20	-	-
720-700-529600-0000	Legal Services	65,167	599	120	10,000
720-700-535600-0000	Special Supplies	8,850	-	-	50,000
720-700-550300-0000	Bond Interest	281,505	26,483	190,530	160,444
720-700-550400-0000	Bond Redemption	4,826,098	567,406	478,615	507,811
720-700-591281-0000	Tsfr to DPFA Reassess Rev Bond	680,962	-	-	10,300
720-710-590100-0000	To General Fund	84	265	2,042	2,167
		5,893,166	594,773	671,307	740,722
	FUND REVENUE	4,520,063	823,996	696,336	695,248
	FUND EXPENDITURES	5,893,166	594,773	671,307	740,722



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 AND DPFA (DIXON PUBLIC FINANCING AUTHORITY)

	LEASE FINANCING 275	DPFA REASSMT REV BOND 281	Total
FY 2016			
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES			
BEGINNING FUND BALANCE	-	1,123,620	1,123,620
July-2015			
ESTIMATED			
REVENUE	-	669,843	669,843
TRANSFERS	263,393	18,198	281,591
REVENUE & TRANSFERS	263,393	688,041	951,434
EXPENDITURES	263,393	623,178	886,571
ESTIMATED ENDING FUND BALANCE	-	1,188,483	1,188,483
FY 2017			
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS			
ESTIMATED BEGINNING FUND BALANCE	-	1,188,483	1,188,483
July-2016			
ADOPTED			
REVENUE			
REVENUES	-	668,254	668,254
TRANSFERS	267,337	10,300	277,637
REVENUE AND TRANSFERS	267,337	678,554	945,891
AVAILABLE RESOURCES	267,337	1,867,037	2,134,374
APPROPRIATIONS	267,337	623,369	890,706
ESTIMATED ENDING FUND BALANCE	-	1,243,668	1,243,668

City of Dixon Budget FY 2016-17
FUND 275 - LEASE FINANCING FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
275-000-461600-0000	Interest Earned	-	(1)	-	-
275-000-491100-0000	Transfer from General Fund	222,073	119,338	25,280	232,256
275-000-491410-0000	Transfer from Fire Capital	72,100	67,531	118,608	20,489
275-000-491420-0000	Transfer from Police Capital	31,351	29,361	51,576	3,419
275-000-491430-0000	Tsfr from City Facilities CIP	122,857	43,006	67,929	11,173
		448,381	259,235	263,393	267,337
275-200-550300-0000	Lease Interest	62,892	53,105	46,293	39,237
275-200-550400-0000	Lease Redemption	381,200	210,600	217,100	228,100
		444,092	263,705	263,393	267,337
	FUND REVENUE	448,381	259,235	263,393	267,337
	FUND EXPENDITURES	444,092	263,705	263,393	267,337

City of Dixon Budget FY 2016-17
Fund 281 - DPFA Reassessment Revenue Bond Fund

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
281-000-401900-0000	Assessments	116,322	669,969	669,145	668,254
281-000-460300-0000	OFS - Bond Proceeds	3,798,902	-	-	-
281-000-461600-0000	Interest Earned	212	366	698	-
281-000-491720-0000	Transfer from N First St AD	679,761	-	18,198	10,300
		<u>4,595,197</u>	<u>670,335</u>	<u>688,041</u>	<u>678,554</u>
281-000-527000-0000	Fiscal Agent Expense	13,091	10,478	9,805	10,300
281-000-529600-0000	Legal Services	45	-	-	-
281-000-550150-0000	Cost of Issuance	126,053	-	-	-
281-000-550300-0000	Bond Interest	119,660	80,164	106,079	88,223
281-000-550400-0000	Bond Redemption	-	479,388	507,294	524,846
281-000-591280-0000	Transfer to DPFA Assess Dist	3,290,962	-	-	-
281-000-591710-0000	Transfer to West A Assess Dist	-	22,075	-	-
		<u>3,549,811</u>	<u>592,105</u>	<u>623,178</u>	<u>623,369</u>
	FUND REVENUE	4,595,197	670,335	688,041	678,554
	FUND EXPENDITURES	3,549,811	592,105	623,178	623,369

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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, unless a lower amount has been stipulated by the California Department of Finance.

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 – 2016 – 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
- Commenced the process to acquire the Union Pacific Railroad and old Dixon Lumber yard sites and compensate 19 taxing entities with proceeds from the sale.

Budget Year - 2017 - Work Plan/Goals

- Continue to provide staff support to the Oversight Board working toward the winding down of the former Dixon Redevelopment Agency
- Work with a citizens development committee to generate ideas and identify a preferred use for the former Pardi Market site. Once the future use 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

	HOUSING SUCCESSOR AGENCY 527	RDA OBLIGATION RETIREMENT 740*	Total
FY 2016			
SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES			
BEGINNING FUND BALANCE	86,272	431,490	517,761
July-2015			
ESTIMATED			
REVENUE	28,544	245,004	273,548
TRANSFERS	-	25,000	25,000
REVENUE & TRANSFERS	28,544	270,004	298,548
EXPENDITURES	-	678,227	678,227
ESTIMATED ENDING FUND BALANCE	114,816	23,266	138,082
FY 2017			
SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS			
ESTIMATED BEGINNING FUND BALANCE	114,816	23,266	138,082
June-2016			
ADOPTED			
REVENUE			
REVENUES	-	512,398	512,398
TRANSFERS	-	25,000	25,000
REVENUE AND TRANSFERS	-	537,398	537,398
AVAILABLE RESOURCES	114,816	560,664	675,480
APPROPRIATIONS	35,000	537,398	572,398
ESTIMATED ENDING FUND BALANCE	79,816	23,266	103,082

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

City of Dixon Budget FY 2016-17
FUND 527 - HOUSING SUCCESSOR AGENCY

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
527-000-460700-0000	Loan Principal	14,919	40,046	777	-
527-000-460800-0000	Interest Earned on Loans	312	20,808	27,715	-
527-000-461600-0000	Interest Earned	110	63	53	-
527-000-470100-0000	Unrealized Gain GASB 31	(48)	57	(1)	-
		15,293	60,974	28,544	-
527-000-529600-0000	Legal Services	1,110	-	-	-
527-000-529800-0000	Loans	-	-	-	35,000
		1,110	-	-	35,000
FUND REVENUE		15,293	60,974	28,544	-
FUND EXPENDITURES		1,110	-	-	35,000

City of Dixon Budget FY 2016-17
FUND 740 - RDA RETIREMENT OBLIGATION FUND

Account	Description	2014 Actual	2015 Actual	2016 Estimated	2017 Adopted
740-000-401200-0000	Secured Property Taxes	464,348	562,562	243,885	509,068
740-000-460700-0045	Bud's 2007 Principal	-	-	-	1,769
740-000-460800-0000	Interest Earnings on Loans	698	474	354	422
740-000-460800-0045	Int Earnings on Bud's Loan	1,070	1,128	778	1,139
740-000-461600-0000	Interest Earned	2,661	(1,022)	(9)	-
740-000-462600-0000	Sale of Property	-	12,729	-	-
740-000-470100-0000	Unrealized Gain GASB 31	(1,978)	2,359	(4)	-
740-000-491305-0000	Transfer from Sewer O&M	25,000	25,000	25,000	25,000
		<u>491,799</u>	<u>603,229</u>	<u>270,004</u>	<u>537,398</u>
740-000-522400-0000	Consultants-Professional	-	-	20,500	1,000
740-000-523200-0000	Contract Serv - Audit	3,000	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	2,300	2,500
740-000-529600-0000	Legal Services	1,860	1,019	7,000	-
740-000-531800-0000	Pass-Through Agreements	-	140,000	-	-
740-000-550150-0000	Cost of Issuance	-	-	71,360	-
740-000-550300-0000	Bond Interest	156,562	146,401	81,317	43,780
740-000-550400-0000	Bond Redemption	-	-	240,000	325,000
740-000-560100-0000	Appraisals	-	-	2,750	-
740-000-590100-0000	Transfer to the General Fund	250,000	250,000	250,000	162,118
		<u>414,542</u>	<u>542,540</u>	<u>678,227</u>	<u>537,398</u>
	FUND REVENUE	491,799	603,229	270,004	537,398
	FUND EXPENDITURES	414,542	542,540	678,227	537,398

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Appendix Section



Budget Resolution

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Gann / Appropriation Limit

•

Cost Allocation & Transfers

•

Investment Policy/Debt Schedule

•

City Profile

•

Glossary/Acronyms List

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CITY OF DIXON RESOLUTION NO. 16-071
 SUCCESSOR AGENCY OF THE CITY OF DIXON RESOLUTION NO. 16-001
 DPFA RESOLUTION NO. 16-001

RESOLUTION APPROVING AND ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR (FY) 2016-17 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 2016-17 aforementioned budgets to the City Council, Successor Agency Board, and Financing Authority Board for their consideration; and

WHEREAS, a budget workshop was held by the City/Agency/Authority on May 18, 2016. The City Council has completed an open public process to review the Proposed FY 2016-17 budgets for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on June 14, 2016, for the purpose of providing additional opportunity for Council and public discussion; and

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

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

WHEREAS, the Proposed Budget for FY 2016-17, as amended (Exhibit A by fund), proposes revenue and appropriations in the amounts as follows:

Fund	Revenue	Appropriations
General Fund ¹	15,084,657	15,362,378
GF- Sub Funds	579,830	733,639
Enterprise	12,162,256	9,909,938
Grants	146,258	157,020
Special Revenue	413,203	463,580
Capital Improvement	1,306,170	827,470
Special Assessment	1,417,996	6,302,860
Debt Service	945,891	890,706
Successor Agency	537,398	572,398
Total All Funds	32,593,659	35,219,989

¹ Includes one-time items of \$326,085

WHEREAS, in reviewing the 2015-16 budget and fund balances, staff has identified additional 2015-16 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 2016-17 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, 2016 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 2015-16 Annual Budget in an amount to be determined upon the final accounting of June 30, 2016, is hereby authorized provided a request is made by the department/division responsible for the project. 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 2015-16 estimated expenditures reflected in the Proposed Budget for FY 2016-17 constitute the City Manager's report to Council regarding the end of year budget review; and

BE IT FURTHER RESOLVED, that the additional FY 2015-16 budget amendments identified in Exhibit B are hereby approved by the City Council; and

RESOLUTION NO.: 16-071
DATE: JUN 14 2016

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 tied to the Local Agency Investment Fund (LAIF) average interest 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 14th DAY OF JUNE 2016 BY THE FOLLOWING VOTES:

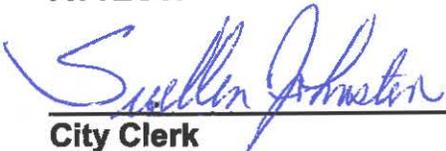
AYES: Bird, Castanon, Hickman, Pederson, Batchelor

NOES: None

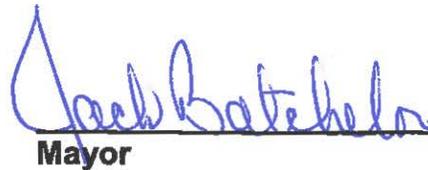
ABSENT: None

ABSTAIN: None

ATTEST: CITY OF DIXON

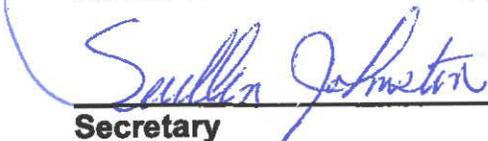


City Clerk

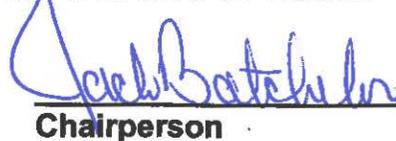


Mayor

ATTEST: SUCCESSOR AGENCY OF THE CITY OF DIXON



Secretary

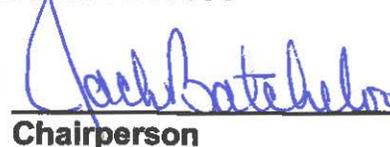


Chairperson

ATTEST: DIXON PUBLIC FINANCING AUTHORITY



Agency Secretary



Chairperson

RESOLUTION NO.: 16-071

DATE: JUN 14 2016

2016-17 City of Dixon Budget Resolution

Exhibit B - 2015-16 Budget Amendments

From		To		Amount
	Fund Balance	100-118-529600-0000	Legal Services	¹ 296,463
305-300-591309-0000	Transfer to SRF Debt Service	309-000-491305-0000	Transfer from Sewer O&M	² 201,584
310-000-591309-0000	Transfer to SRF Debt Service	309-000-491310-0000	Transfer from Sewer Capital	² 140,083
400-100-592400-0000	Transfer to Transit Cap Projs.	470-000-491750-0000	Transfer from Unrestricted CIP	³ 1,536
				639,666

- ¹ Increasing FY2015-16 appropriation for higher than anticipated expenditures.
- ² Transfer requested to set aside funds for Debt Service
- ³ Transfer requested to cover overdrawn cash balances for 2015-16.

RESOLUTION NO.: 16-071
DATE: JUN 14 2016

CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	General Fund¹ 100	Contingency 101	Council Discretionary 102
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2015	24,685,547	3,366,502	1,619,482	237,565
Estimated Revenue & Transfers	80,544,488	15,045,701	2,916	418,130
Total Projected Available Resources	105,230,035	18,412,203	1,622,398	655,695
Estimated Expenditures	75,686,907	15,256,881	386,803	477,825
Estimated Ending Fund Balance - June 30, 2016	29,544,028	3,155,322	1,235,595	177,870

30.06% *General Fund Reserve*

FY2017 ADOPTED RESOURCES AND APPROPRIATIONS				
Estimated Beginning Fund Balance - July 2016	29,544,028	3,155,322	1,235,595	177,870
Adopted Revenue & Transfers	32,593,659	15,084,657	2,900	350,380
Total Projected Available Resources	62,137,687	18,239,979	1,238,495	528,250
Adopted Appropriations	35,219,989	15,362,378	320,140	241,300
Estimated Ending Fund Balance - June 30, 2017	26,917,698	2,877,601	918,355	286,950

¹General Fund includes one time items

26.00% *General Fund Reserve*

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CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

	GENERAL FUND AND SUB FUNDS				
	Recreation 103	Community Support 105	Planning 190	Equipment Replacement Reserve 820	Building Reserve 830
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2015	171	11,007	(3,769)	524,404	103,845
Estimated Revenue & Transfers	64,847	12,027	28,066	7,937	100
Total Projected Available Resources	65,018	23,034	24,297	532,341	103,945
Estimated Expenditures	65,018	1,000	40,848	86,500	43,669
Estimated Ending Fund Balance - June 30, 2016	-	22,034	(16,550)	445,841	60,276
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2016	-	22,034	(16,550)	445,841	60,276
Adopted Revenue & Transfers	66,699	12,000	45,000	-	12,651
Total Projected Available Resources	66,699	34,034	28,450	445,841	72,927
Adopted Appropriations	66,699	10,000	55,500	10,000	-
Estimated Ending Fund Balance - June 30, 2017	-	24,034	(27,050)	435,841	72,927

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CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

GENERAL FUND AND SUB FUNDS

	Infrastructure Reserve 831	Technology Replacement 832	PERS Stabilization 840	GF & SUB FUNDS TOTAL
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2015	201,264	-	64,758	6,125,230
Estimated Revenue & Transfers	50,200	-	75,702	15,705,626
Total Projected Available Resources	251,464	-	140,460	21,830,857
Estimated Expenditures	64,301	-	-	16,422,845
Estimated Ending Fund Balance - June 30, 2016	<u>187,163</u>	<u>-</u>	<u>140,460</u>	<u>5,408,012</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS				
Estimated Beginning Fund Balance - July 2016	187,163	-	140,460	5,408,012
Adopted Revenue & Transfers	50,200	40,000	-	15,664,487
Total Projected Available Resources	237,363	40,000	140,460	21,072,499
Adopted Appropriations	30,000	-	-	16,096,017
Estimated Ending Fund Balance - June 30, 2017	<u>207,363</u>	<u>40,000</u>	<u>140,460</u>	<u>4,976,482</u>

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CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

	ENTERPRISE FUNDS*				
	Sewer O&M 305	SRF Reserve 306	Sewer Equipment Replacement 307	Sewer Debt Service 308	SRF Debt Service 309
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2015	1,585,390	505,883	237,149	-	2,530
Estimated Revenue & Transfers	3,243,443	867,423	56,246	176,685	19,387,375
Total Projected Available Resources	4,828,833	1,373,306	293,395	176,685	19,389,905
Estimated Expenditures	3,580,276	-	42,000	173,042	19,043,247
Estimated Ending Fund Balance - June 30, 2016	<u>1,248,557</u>	<u>1,373,306</u>	<u>251,395</u>	<u>3,643</u>	<u>346,658</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2016	1,248,557	1,373,306	251,395	3,643	346,658
Adopted Revenue & Transfers	4,080,578	361,387	320,000	169,294	2,663,684
Total Projected Available Resources	5,329,136	1,734,693	571,395	172,937	3,010,342
Adopted Appropriations	3,501,185	-	87,500	169,294	1,426,684
Estimated Ending Fund Balance - June 30, 2017	<u>1,827,951</u>	<u>1,734,693</u>	<u>483,895</u>	<u>3,643</u>	<u>1,583,658</u>

* 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.

RESOLUTION NO.: 16-071
DATE: JUN 14 2016

CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

	ENTERPRISE FUNDS*		
	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2015	2,776,455	715,033	(473,325)
Estimated Revenue & Transfers	271,316	516,881	19,334,947
Total Projected Available Resources	3,047,771	1,231,914	18,861,622
Estimated Expenditures	265,876	521,657	18,651,657
Estimated Ending Fund Balance - June 30, 2016	<u>2,781,895</u>	<u>710,257</u>	<u>209,965</u>
 FY2017 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2016	2,781,895	710,257	209,965
Adopted Revenue & Transfers	450,633	205,062	1,436,684
Total Projected Available Resources	3,232,528	915,319	1,646,649
Adopted Appropriations	513,484	205,062	1,436,684
Estimated Ending Fund Balance - June 30, 2017	<u>2,719,044</u>	<u>710,257</u>	<u>209,965</u>

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CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

	ENTERPRISE FUNDS*				
	Water O&M 331	Water Ops Reserve 332	Water Capital Reserve 333	Water CIP 334	Water Capital Rehab 335
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2015	1,304,156	261,916	167,842	(502,393)	32,874
Estimated Revenue & Transfers	1,481,630	48,929	185	114	563,129
Total Projected Available Resources	2,785,786	310,845	168,027	(502,279)	596,003
Estimated Expenditures	1,828,348	-	-	2,713	582,116
Estimated Ending Fund Balance - June 30, 2016	<u>957,438</u>	<u>310,845</u>	<u>168,027</u>	<u>(504,991)</u>	<u>13,887</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2016	957,438	310,845	168,027	(504,991)	13,887
Adopted Revenue & Transfers	1,411,860	-	200,000	-	182,808
Total Projected Available Resources	2,369,298	310,845	368,027	(504,991)	196,695
Adopted Appropriations	1,609,652	-	-	-	182,808
Estimated Ending Fund Balance - June 30, 2017	<u>759,646</u>	<u>310,845</u>	<u>368,027</u>	<u>(504,991)</u>	<u>13,887</u>

* 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.

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CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

	ENTERPRISE FUNDS*	
	Transit 350	ENTERPRISE FUNDS TOTAL
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS		
Beginning Fund Balance - July 2015	147,444	6,760,953
Estimated Revenue & Transfers	754,187	46,702,490
Total Projected Available Resources	901,631	53,463,443
Estimated Expenditures	723,706	45,414,636
Estimated Ending Fund Balance - June 30, 2016	<u>177,925</u>	<u>8,048,806</u>
 FY2017 ADOPTED RESOURCES AND APPROPRIATIONS		
Estimated Beginning Fund Balance - July 2016	177,925	8,048,806
Adopted Revenue & Transfers	680,266	12,162,256
Total Projected Available Resources	858,191	20,211,063
Adopted Appropriations	777,585	9,909,938
Estimated Ending Fund Balance - June 30, 2017	<u>80,606</u>	<u>10,301,125</u>

* 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.

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CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

	GRANT FUNDS					GRANT FUNDS TOTAL
	Home FTHB Loan Program 525	Used Oil Grant 550	Police Grants 560	CDBG 570	CDBG PTA Grant 572	
	FY2016 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2015	32,216	3,115	185,396	378,825	(9,261)	590,291
Estimated Revenue & Transfers	4,439,644	5,325	100,100	38,887	1,300,000	5,883,956
Total Projected Available Resources	4,471,860	8,440	285,496	417,712	1,290,739	6,474,247
Estimated Expenditures	4,297,005	5,450	77,972	211,057	1,290,739	5,882,224
Estimated Ending Fund Balance - June 30, 2016	<u>174,854</u>	<u>2,990</u>	<u>207,524</u>	<u>206,655</u>	<u>-</u>	<u>592,023</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2016	174,854	2,990	207,524	206,655	-	592,023
Adopted Revenue & Transfers	1,000	5,325	100,000	39,933	-	146,258
Total Projected Available Resources	175,854	8,315	307,524	246,588	-	738,281
Adopted Appropriations	3,000	5,700	147,320	1,000	-	157,020
Estimated Ending Fund Balance - June 30, 2017	<u>172,854</u>	<u>2,615</u>	<u>160,204</u>	<u>245,588</u>	<u>-</u>	<u>581,261</u>

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CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

	SPECIAL REVENUE FUNDS			SPECIAL REVENUE FUNDS TOTAL
	Gas Tax 530	Traffic Safety 540	Asset Forfeiture 561	
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2015	485,977	74,150	3,112	563,239
Estimated Revenue & Transfers	431,958	14,857	-	446,815
Total Projected Available Resources	917,935	89,007	3,112	1,010,054
Estimated Expenditures	416,970	68,420	-	485,390
Estimated Ending Fund Balance - June 30, 2016	<u>500,965</u>	<u>20,587</u>	<u>3,112</u>	<u>524,664</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS				
Estimated Beginning Fund Balance - July 2016	500,965	20,587	3,112	524,664
Adopted Revenue & Transfers	398,203	15,000	-	413,203
Total Projected Available Resources	899,168	35,587	3,112	937,867
Adopted Appropriations	427,993	35,587	-	463,580
Estimated Ending Fund Balance - June 30, 2017	<u>471,175</u>	<u>-</u>	<u>3,112</u>	<u>474,287</u>

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**CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017**

Exhibit A

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	CIP 400	Comm. Dev 404	Fire 410	Police 420	City Facilities 430	Public Works 440
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2015	282,060	173	106,116	46,138	66,025	339,863
Estimated Revenue & Transfers	275	-	51,477	22,379	38,718	10,464
Total Projected Available Resources	282,335	173	157,593	68,517	104,743	350,327
Estimated Expenditures	112,145	-	118,608	51,576	69,347	12,858
Estimated Ending Fund Balance - June 30, 2016	<u>170,190</u>	<u>173</u>	<u>38,985</u>	<u>16,941</u>	<u>35,396</u>	<u>337,469</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2016	170,190	173	38,985	16,941	35,396	337,469
Adopted Revenue & Transfers	275	-	112,120	48,744	71,419	18,800
Total Projected Available Resources	170,465	173	151,105	65,685	106,815	356,269
Adopted Appropriations	12,000	-	20,489	3,419	12,487	68,030
Estimated Ending Fund Balance - June 30, 2017	<u>158,465</u>	<u>173</u>	<u>130,616</u>	<u>62,266</u>	<u>94,328</u>	<u>288,239</u>

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CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Storm Drainage 450	Core Area Drainage 451	Trans- portation 460	Transit 470	Recreation 480
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2015	(70,591)	1,438	3,120,214	(231)	1,802,380
Estimated Revenue & Transfers	2,371	2	1,135,978	74,606	241,020
Total Projected Available Resources	(68,221)	1,440	4,256,193	74,375	2,043,400
Estimated Expenditures	150,170	792	1,984,473	74,375	65,160
Estimated Ending Fund Balance - June 30, 2016	<u>(218,391)</u>	<u>648</u>	<u>2,271,720</u>	<u>-</u>	<u>1,978,241</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2016	(218,391)	648	2,271,720	-	1,978,241
Adopted Revenue & Transfers	31,908	-	547,547	73,455	305,320
Total Projected Available Resources	(186,482)	648	2,819,267	73,455	2,283,561
Adopted Appropriations	13,603	-	468,987	73,455	130,000
Estimated Ending Fund Balance - June 30, 2017	<u>(200,085)</u>	<u>648</u>	<u>2,350,280</u>	<u>-</u>	<u>2,153,561</u>

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CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

	CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS		
	Recreation 481	Ag. Land Mitigation 490	CIP FUNDS TOTAL
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2015	823,915	64,419	6,581,918
Estimated Revenue & Transfers	76,556	(14)	1,653,832
Total Projected Available Resources	900,471	64,405	8,235,750
Estimated Expenditures	218,494	-	2,857,997
Estimated Ending Fund Balance - June 30, 2016	<u>681,977</u>	<u>64,405</u>	<u>5,377,753</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2016	681,977	64,405	5,377,753
Adopted Revenue & Transfers	96,582	-	1,306,170
Total Projected Available Resources	778,558	64,405	6,683,922
Adopted Appropriations	25,000	-	827,470
Estimated Ending Fund Balance - June 30, 2017	<u>753,558</u>	<u>64,405</u>	<u>5,856,452</u>

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CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

**SPECIAL ASSESSMENTS - L&L
AND CFD FUNDS**

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2015	112,324	1,081,638	43,721
Estimated Revenue & Transfers	201,416	90,195	64,819
Total Projected Available Resources	313,740	1,171,833	108,539
Estimated Expenditures	184,033	137,275	52,454
Estimated Ending Fund Balance - June 30, 2016	<u>129,706</u>	<u>1,034,558</u>	<u>56,085</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2016	129,706	1,034,558	56,085
Adopted Revenue & Transfers	203,045	89,074	66,129
Total Projected Available Resources	332,751	1,123,632	122,214
Adopted Appropriations	203,045	139,147	43,415
Estimated Ending Fund Balance - June 30, 2017	<u>129,706</u>	<u>984,485</u>	<u>78,799</u>

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CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

**SPECIAL ASSESSMENTS - L&L
AND CFD FUNDS**

	CFD 2013-1 PARKLANE 660	N.First Street 720	SPECIAL ASSMT/CFD & L&L FUNDS TOTAL
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2015	(1,451)	1,186,303	2,422,534
Estimated Revenue & Transfers	7,849,023	696,336	8,901,788
Total Projected Available Resources	7,847,571	1,882,639	11,324,322
Estimated Expenditures	2,013,047	671,307	3,058,117
Estimated Ending Fund Balance - June 30, 2016	<u>5,834,524</u>	<u>1,211,332</u>	<u>8,266,205</u>
FY2017 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2016	5,834,524	1,211,332	8,266,205
Adopted Revenue & Transfers	364,500	695,248	1,417,996
Total Projected Available Resources	6,199,024	1,906,580	9,684,201
Adopted Appropriations	5,176,531	740,722	6,302,860
Estimated Ending Fund Balance - June 30, 2017	<u>1,022,493</u>	<u>1,165,858</u>	<u>3,381,340</u>

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CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

	DEBT SERVICE FUNDS		
	Lease Financing 275	DPFA Reassmt. Rev Bond 281	DEBT SERVICE FUNDS TOTAL
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2015	-	1,123,620	1,123,620
Estimated Revenue & Transfers	263,393	688,041	951,434
Total Projected Available Resources	263,393	1,811,661	2,075,054
Estimated Expenditures	263,393	623,178	886,571
Estimated Ending Fund Balance - June 30, 2016	<u>-</u>	<u>1,188,483</u>	<u>1,188,483</u>
 FY2017 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2016	-	1,188,483	1,188,483
Adopted Revenue & Transfers	267,337	678,554	945,891
Total Projected Available Resources	267,337	1,867,037	2,134,374
Adopted Appropriations	267,337	623,369	890,706
Estimated Ending Fund Balance - June 30, 2017	<u>-</u>	<u>1,243,668</u>	<u>1,243,668</u>

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CITY OF DIXON
BUDGET OVERVIEW
FY2016 and FY2017

Exhibit A

	SUCCESSOR AGENCY FUNDS		
	Housing Successor Agency 527	RDA Obligation Retirement 740	SUCCESSOR AGENCY FUNDS TOTAL
FY2016 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2015	86,272	431,490	517,761
Estimated Revenue & Transfers	28,544	270,004	298,548
Total Projected Available Resources	114,816	701,493	816,309
Estimated Expenditures	-	678,227	678,227
Estimated Ending Fund Balance - June 30, 2016	<u>114,816</u>	<u>23,266</u>	<u>138,082</u>
 FY2017 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2016	114,816	23,266	138,082
Adopted Revenue & Transfers	-	537,398	537,398
Total Projected Available Resources	114,816	560,664	675,480
Adopted Appropriations	35,000	537,398	572,398
Estimated Ending Fund Balance - June 30, 2017	<u>79,816</u>	<u>23,266</u>	<u>103,082</u>

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

SUMMARY OF FY 2016 PROJECTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2015	\$ 4,985,984
ESTIMATED FY2015-16	<u>Projected Year-End</u>
ESTIMATED REVENUE	13,846,540
TRANSFERS IN	<u>1,202,077</u>
ESTIMATED REVENUE AND TRANSFERS	<u>15,048,617</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	20,034,601
TOTAL APPROPRIATIONS	15,042,116
TRANSFERS OUT (Fund 100)	214,765
TRANSFERS OUT, (Fund 101) for General Plan	<u>386,803</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>15,643,684</u>
ESTIMATED FUND BALANCE JUNE 2016	4,390,917
Budget Reserve (%)	29.19%

SUMMARY OF FY 2017 PROPOSED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2016 (estimated)	\$ 4,390,917
PROPOSED FY 2016-17 BUDGET	<u>Amount</u>
ESTIMATED REVENUE	14,078,739
TRANSFERS IN	<u>1,008,818</u>
BUDGETED REVENUE AND TRANSFERS	15,087,557
TOTAL ESTIMATED AVAILABLE RESOURCES	\$ 19,478,474
TOTAL APPROPRIATIONS	14,597,627
TRANSFERS OUT (Fund 100)	438,668
TRANSFERS OUT, (Fund 101) for General Plan	<u>320,140</u>
Sub-Total Appropriations/Transfers (Recurring)	15,356,435
One-time Items, inc capital	<u>326,085</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>15,682,520</u>
ESTIMATED FUND BALANCE JUNE 2017	\$ 3,795,954
Budget Reserve (%)	26.00%

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CITY OF DIXON

GENERAL FUND 100

BUDGET SUMMARY BY DEPARTMENT

DEPARTMENT	FY 2016			FY 2017		
	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	PROJECTIONS	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	BUDGET
000 Non Departmental ¹	-	618,547	618,547	-	813,377	813,377
111 City Council	79,045	73,808	152,853	91,304	70,585	161,889
112 City Manager	337,326	26,413	363,739	356,525	36,443	392,968
113 City Clerk	128,646	36,035	164,681	132,840	166,630	299,470
114 Administrative Services	933,301	341,437	1,274,738	960,629	248,625	1,209,254
115 Human Resources	136,642	120,626	257,268	189,171	69,485	258,656
118 City Attorney	-	496,463	496,463	-	265,000	265,000
119 Insurance	-	213,607	213,607	-	214,500	214,500
132 Community Development	288,309	123,897	412,206	388,709	52,680	441,389
143 Engineering	513,049	71,587	584,636	498,913	47,690	546,603
152 PW Parks Maintenance	883,705	434,455	1,318,160	952,683	537,383	1,490,066
153 PW Street Maintenance	247,427	200,263	447,690	258,537	195,550	454,087
154 PW Storm Maintenance	81,506	103,725	185,231	96,104	92,850	188,954
161 Police ²	3,493,338	770,660	4,263,998	3,705,850	665,680	4,371,530
166 Fire	3,536,215	581,132	4,117,347	3,365,013	525,258	3,890,271
171 Recreation	223,837	23,521	247,358	241,581	25,120	266,701
172 S/MUC	77,295	61,063	138,358	81,881	15,780	97,661
TOTALS	10,959,642	4,297,239	15,256,881	11,319,742	4,042,636	15,362,378
Transfers Out	-	(214,765)	(214,765)	-	(438,668)	(438,668)
Total Without Transfers	10,959,642	4,082,474	15,042,116	11,319,742	3,603,968	14,923,710
One Time & Capital Expenditures	-	506,019	506,019	-	326,085	326,085
Total Recurring General Fund Budget	10,959,642	3,576,455	14,536,097	11,319,742	3,277,883	14,597,625

Note: ¹Dept 000 includes transfers

²Police Chief recruitment could result in increased salary costs

RESOLUTION NO.: 16-071
DATE: JUN 14 2016

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, 2017		
A.	LAST YEAR'S LIMIT	\$ 28,146,560
B.	ADJUSTMENT FACTORS	
	Population	1.0097
	Personal Income	<u>1.0537</u>
	Total Adjustment Factors	<u>1.063921</u>
C.	ANNUAL DOLLAR ADJUSTMENT	<u>1,799,153</u>
D.	OTHER ADJUSTMENTS	
	Lost Responsibility	-
	Transfer to Private	-
	Transfer to Fees	-
	Assumed Responsibility	-
	Total Adjustments	-
E.	TOTAL ADJUSTMENTS	<u>1,799,153</u>
F.	LIMIT FOR FY 2016-17	<u><u>\$ 29,945,713</u></u>

The City of Dixon adopted this limit on June 14, 2016, per Resolution No. 16-066

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 2016-17
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2017	
Account	Description	Account	Description	Adopted	Purpose
100-000-490300-0000	Transfer from Recreation	103-179-590100-0000	Transfer to General Fund	16,060	Cost Allocation
100-000-491100-0000	Transfer from Sewer O & M	305-300-590100-0000	Transfer to General Fund	312,070	Cost Allocation
100-000-491310-0000	Transfer from Sewer Impvmt (310)	310-100-590100-0000	Transfer to General Fund	1,314	Cost Allocation
100-000-491315-0000	Transfer from Sewer Rehab (315)	315-100-590100-0000	Transfer to General Fund	6,062	Cost Allocation
100-000-491316-0000	Transfer from Sewer Mixed (316)	316-100-590100-0000	Transfer to General Fund	184	Cost Allocation
100-000-491331-0000	Transfer from Water O&M (331)	331-000-590100-0000	Transfer to General Fund	128,418	Cost Allocation
100-000-491335-0000	Transfer from Water Rehab	335-100-591100-0000	Transfer to General Fund	1,514	Cost Allocation
100-000-491700-0000	Transfer from Transit O & M	350-300-590100-0000	Transfer to General Fund	68,815	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	430-100-590100-0000	Transfer to General Fund	1,314	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	440-100-590100-0000	Transfer to General Fund	13,030	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	450-100-590100-0000	Transfer to General Fund	1,603	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	460-100-590100-0000	Transfer to General Fund	6,487	Cost Allocation
100-000-491831-0000	Transfer from Infrastructure Reserve	831-000-590100-0000	Transfer to General Fund	30,000	Capital Outlay
100-000-492740-0000	Transfer from Successor Agency	740-000-590100-0000	Transfer to General Fund	162,118	Administration Charges
100-000-492800-0000	Transfer from Gas Tax	530-500-590100-0000	Transfer to General Fund	245,470	Street Maintenance
100-000-492900-0000	Transfer from Traffic Safety	540-500-590100-0000	Transfer to General Fund	587	Cost Allocation
100-000-496200-0000	Transfer from NFSAD	720-710-590100-0000	Transfer to General Fund	2,167	Cost Allocation
100-000-497300-0000	Transfer from Equip Replace	820-820-590100-0000	Transfer to General Fund	10,000	Capital Outlay
100-000-497600-0000	Transfer from CFD	651-610-590100-0000	Transfer to General Fund	1,476	Cost Allocation
100-000-497600-0000	Transfer from CFD	655-601-590100-0000	Transfer to General Fund	129	Cost Allocation
102-000-490101-0000	From Contingency (101)	101-000-597102-0000	To Council Discretionary (102)	320,140	General Plan Update
103-000-490100-0000	Transfer from the General Fund	100-000-590103-0000	Transfer to Recreation	12,549	General Fund Support
275-000-491100-0000	Transfer from General Fund	100-000-597275-0000	Transfer to Lease Financing	232,256	Debt Service
275-000-491410-0000	Transfer from Fire Capital	410-101-591275-0000	Transfer to Lease Financing	20,489	Debt Service
275-000-491420-0000	Transfer from Police Capital	420-100-591275-0000	Transfer to Lease Financing	3,419	Debt Service
275-000-491430-0000	Transfer from City Facilities CIP	430-100-590275-0000	To Lease Financing Fund 275	11,173	Debt Service
281-000-491720-0000	Transfer from N First St AD	720-700-591281-0000	Transfer to DPFA Reassess Rev Bond	10,300	Debt Service
305-000-491307-0000	Transfer from Equip Replacement	307-000-591305-0000	Transfer to Sewer O&M	87,500	Capital Outlay
306-000-491305-0000	Transfer from Sewer O&M	305-000-591306-0000	Transfer To SRF Reserve Fund (306)	361,387	Reserve Set-Aside
307-000-491305-0000	Transfer from Sewer O&M	305-300-597307-0000	Transfer to Sewer Equip Replace	320,000	Replacement Set-Aside
308-000-491100-0000	Transfer from Sewer O&M	305-300-590900-0000	Transfer To DPFA Sewer (308)	169,294	Debt Service

CITY OF DIXON BUDGET FY 2016-17
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2017	
Account	Description	Account	Description	Adopted	Purpose
309-000-491305-0000	Transfer from Sewer O&M	305-000-591309-0000	Transfer to SRF Debt Service	729,830	Debt Service
309-000-491310-0000	Transfer from Sewer CIP (310)	310-000-591309-0000	Transfer to SRF Debt Service	507,170	Debt Service
315-000-491100-0000	Transfer from Sewer O&M	305-300-591300-0000	Transfer To Sewer Rehab Projs	205,062	315-119
316-000-491100-0000	Transfer from Sewer O&M (305)	305-300-591316-0000	Transfer to Sewer Mixed (316)	5,000	General Fund Support
316-000-491200-0000	Transfer from Sewer CIP (310)	310-100-591316-0000	Transfer to Sewer Mixed (316)	5,000	General Fund Support
316-000-491309-0000	Transfer From SRF Debt (309)	309-000-591316-0000	Transfer to Sewer Mixed (316)	1,426,684	Waste Water Treatment Facility
331-000-491335-0000	Transfer from Water Cap Proj Rehab	335-000-591331-0000	Transfer to Water Operations	14,294	General Fund Support
333-000-491331-0000	Transfer from Water O & M	331-000-591333-0000	Transfer to Water Capital Reserve	200,000	Reserve Set-Aside
335-000-491331-0000	Transfer from Water O&M	331-000-591335-0000	Transfer to Water Cap Proj - Rehab	182,808	335-100, 335-103, 335-110, 335-112
450-000-491750-0000	Transfer from Unrestricted CIP	400-100-592200-0000	Transfer To Storm Dranin Cap Proj	12,000	General Fund Support
470-000-491530-0000	Transfer from Gas Tax	530-500-590470-0000	Transfer to Transit CIP (470)	73,455	Interfund Loan Repayment
600-000-490100-0000	Transfer from General Fund	100-000-590300-0000	Transfer to L&L	53,863	General Fund Support
740-000-491305-0000	Transfer from Sewer O&M	305-300-592600-0000	Transfer to Successor Agency	25,000	Reimbursement for Capital Project
830-000-490100-0000	Transfer from General Fund	100-000-590830-0000	Transfer to Building Reserve	50,000	Reserve Set-Aside
831-000-490100-0000	Transfer from General Fund	100-000-590831-0000	Transfer to Infrastructure Reserve	12,549	Reserve Set-Aside
832-000-491000-0000	Transfer from General Fund	100-000-590832-0000	Transfer to Technology Replacement	40,000	Reserve Set-Aside

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CITY OF DIXON RESOLUTION NO. 16-067

RESOLUTION OF THE DIXON CITY COUNCIL APPROVING THE CITY'S
INVESTMENT POLICY FOR FY 2016-17

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 investment advisor, PFM Asset Management LLC, has reviewed the policy and suggested changes have been incorporated into the investment policy; and

WHEREAS, the City's Investment Committee has reviewed these changes and affirms the need to update the policy.

NOW, THEREFORE BE IT RESOLVED, that the City of Dixon Statement of Investment Policy for FY 2016-17 attached hereto as Exhibit A is hereby approved.

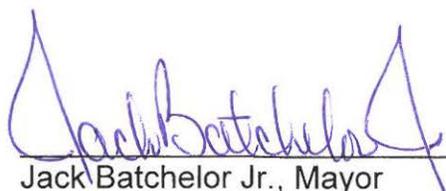
PASSED AND ADOPTED THIS 14th DAY OF JUNE 2016 BY THE FOLLOWING VOTE:

AYES: Bird, Castanon, Hickman, Pederson, Batchelor

NOES: None

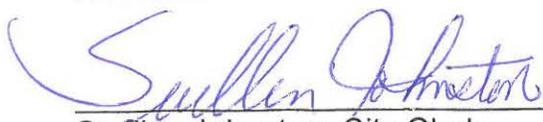
ABSENT: None

ABSTAIN: None



Jack Batchelor Jr., Mayor

ATTEST:



Suellen Johnston, City Clerk

**CITY OF DIXON
STATEMENT OF INVESTMENT POLICY
Fiscal Year 2016-17**

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.

RESOLUTION NO.: 16-067

DATE: JUN 14 2016

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.

RESOLUTION NO.: 16-067
DATE: JUN 14 2016

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~~65 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~~270 days

RESOLUTION NO.: 16-067
DATE: JUN 14 2016

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, \$250,000
 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. Mortgage-Backed and Asset-Backed Securities
Quality: 'AA' rated or better
Maximum Percentage of Portfolio: 20% Issuer limit: 5%
Maturity Limit: 5 years

14. 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.

RESOLUTION NO.: 16-067
 DATE: JUN 14 2016

IX. Safekeeping and Delivery of Securities

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

The City will utilize a third party custodian for the holding of investments. A financial institution which sells investment instruments to the City may have its trust department hold such investments as long as the instruments are held in the City's name. Custodian banks will be selected on the basis of their ability to provide services for the City's account and the competitive pricing of their safekeeping related services.

X. Reporting

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

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

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

XI. Internal Controls

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

XII. Conflicts of Interest

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

XIII. Policy Review

The policy shall be reviewed annually by the City's Investment Committee and any modifications made thereto must be approved by the Committee and the City Council.

XIV. Glossary of Terms

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

RESOLUTION NO.: 16-067
DATE: JUN 14 2016

APPENDIX - GLOSSARY OF TERMS

Accrued Interest - Interest earned but not yet received.

Active Deposits - Funds which are immediately required for disbursement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Risk - Degree of uncertainty of return on an asset.

Safekeeping - See Custody.

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

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

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

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

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

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

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

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

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

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

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

CITY OF DIXON
Outstanding Debt Descriptions

Dixon Public Financing Authority Lease Agreement (Fund 275)

Issued:	\$2,786,300 in December 2011	Outstanding 6/30/16:	\$ 1,278,900
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.	2017 Principal Due:	\$ 228,100
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 6/30/16:	\$ 2,812,220
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.	2017 Principal Due:	\$ 524,846
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 (Fund 308)

Issued:	\$1,360,700 in December 2011	Outstanding 6/30/16:	\$ 785,300
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.	2017 Principal Due:	\$ 146,300
Debt Payments:	Semi-annually in March and September for principal and interest	Maturity Date:	March 2021

City of Dixon Community Facilities District No. 2013-1 (Parklane) Special Tax Bonds, Series 2015 (Fund 660)

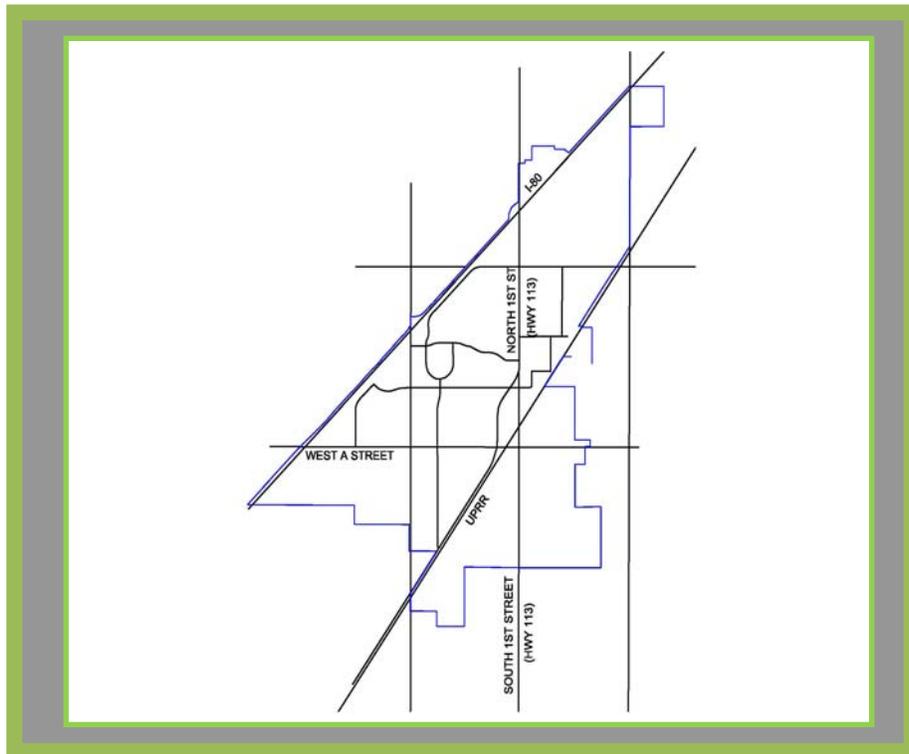
Issued:	\$7,670,000 in September 2015	Outstanding 6/30/16:	\$ 7,670,000
Purpose:	To finance various public infrastructure improvements necessitated by development occurring in the District	2017 Principal Due:	\$ -
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in September	Maturity Date:	September 2045

Dixon Redevelopment Successor Agency 2015 Tax Allocation Refunding Bonds (Fund 740)

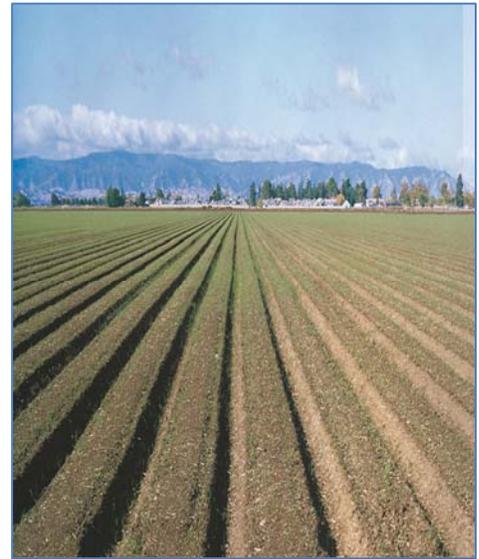
Issued:	\$2,355,000 in December 2015	Outstanding 6/30/16:	\$ 2,300,000
Purpose:	To refund the 1995 Tax Allocation Bonds issued to finance redevelopment activities of the Agency for the Central Dixon Redevelopment Project.	2017 Principal Due:	\$ 325,000
Debt Payments:	Semi-annually in March and September	Maturity Date:	September 2024



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 109 FTEs and a current General Fund Budget of approximately \$15.3 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 (2016) 19,018

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

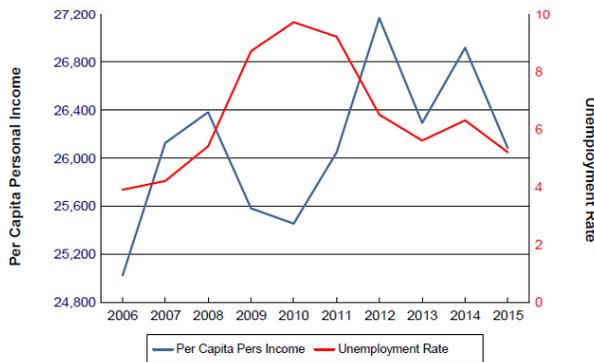
Elementary schools

- 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)

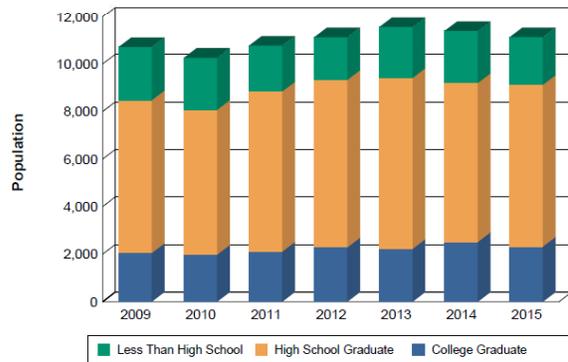
THE CITY OF DIXON DEMOGRAPHIC AND ECONOMIC STATISTICS

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
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%
2013	19,005	\$499,679	\$26,292	5.6%	33.7	81.5%	19.3%
2014	19,029	\$512,166	\$26,915	6.3%	34.1	80.8%	22.1%
2015	19,018	\$496,039	\$26,082	5.2%	31.7	82.0%	20.9%

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

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 2016)	19,018	29,091	27,501	8,601	97,667	112,637	117,322	68,314
Property Taxes (Budget 2015-16)	\$ 3,419,481	\$ 1,988,200	\$ 13,600,010	\$ 1,008,200	\$ 12,233,625	\$ 12,092,000	\$ 16,199,574	\$ 20,850,444
Sales Taxes (Budget 2015-16)	\$ 4,241,512	\$ 2,808,400	\$ 7,932,600	\$ 1,258,000	\$ 24,849,050	\$ 22,702,000	\$ 13,200,000	\$ 13,802,527
Budgeted Sales Tax per Capita (Based on Budget 2015-16)	\$ 223	\$ 97	\$ 288	\$ 146	\$ 254	\$ 202	\$ 113	\$ 202
General Fund Appropriations (Budget 2015-16)	\$ 14,216,086	\$ 10,221,600	\$ 33,509,661	\$ 5,308,900	\$ 78,626,159	\$ 85,862,858	\$ 77,540,148	\$ 54,828,633

¹State of California Dept. of Finance - http://www.dof.ca.gov/budgeting/documents/Price-Population_2016.pdf

Glossary of Budget Terms

Accounting System

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

Accrual Basis of Accounting

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

Appropriation

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

Assessment District

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

Assessed Valuation

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

Audit

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

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

Base Budget

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

Beginning Balance

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

Bond

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

Budget

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

Budget Calendar

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

Budget Document

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

Budget Message/Transmittal Letter

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

Budgetary Control

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

Capital Assets

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

Capital Budget

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

Capital Improvement Projects

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

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Projects

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

Cash Basis

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

Contingency

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

Cost

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

Debt Service

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

Deficit

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

Department

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

Depreciation

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

Development Impact Fees

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

Division

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

Encumbrance

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

Enterprise Fund

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

Expenditure

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

Expenses

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

Fees

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

Fiscal Year

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

Full Faith and Credit

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

Full-Time Equivalent (FTE)

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

Fund

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

Fund Balance

The difference between fund assets and fund liabilities.

Gas Tax

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

General Fund

The governmental accounting fund supported by property taxes, licenses and permits, service charges, and other general revenues to provide for operating services.

General Obligation Bonds

Bonds backed by the full faith and credit of the City that may be used for various purposes and repaid by the regular revenue raising powers (generally taxes and/or other general revenues) of the City.

Goal

A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Grant

Contributions or gifts of cash or other assets from another governmental entity or foundation to be used or expended for a specific purpose, activity or facility. An example is the Community Development Block Grant provided by the federal government.

Interfund Transfers

Money transferred from one fund to another such as from a fund receiving revenue to the fund through which the expenditures are to be made.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department of an agency to other departments of the agency on a cost reimbursement basis.

Levy

The total amount of taxes special assessments, or charges imposed by a government.

Material, Supplies and Services

Expenditures for items that are normally consumed within a fiscal year.

Memorandum of Understanding (MOU)

The result of labor negotiations between the City of Dixon and its various bargaining units.

Motor Vehicle License Fee (VLF)

Based on the market value of a vehicle, VLF is a fee for the privilege of operating a vehicle on public streets. A portion of the fee is returned to cities by the State and its use by a city is unrestricted.

Objective

A defined method to accomplish and establish goals.

Operating Budget

Annual appropriation of funds for ongoing program costs, including salaries and benefits, services and supplies. This is the primary means by which most of the financing, acquisition, spending and service delivery of the city are controlled.

Ordinance

A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries.

Other Post-Employment Benefits (OPEB)

Benefits an employer offers to retirees as compensation for past services. Cost is financed on a "pay-as-you-go" basis as funds have not been set-aside to advance fund. OPEB typically refers to health care benefits.

Pavement Management Technical Assistance Program (P-TAP)

Provides jurisdictions with assistance and expertise in implementing and maintaining a Pavement Management System (PMS) and in engineering design for pavement rehabilitation projects.

Public Employees' Retirement System (PERS)

The retirement system administered by the State of California, to which all permanent City employees belong.

Reserve

An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is therefore, not available for general appropriation.

Resolution

A special order of the City Council that has a lower legal standing than an ordinance.

Resources

Total dollars available for appropriations, including revenues, fund transfers, and beginning fund balances.

Retained Earnings

The excess of an enterprise fund's assets over its liabilities. A negative retained earnings is sometimes called a deficit.

Revenue

Funds that a city receives as income. Revenues include such items as taxes, licenses, user fees, service charges, fines and penalties and grants.

Revenue Estimate

A formal estimate of how much revenue will be earned from a specific revenue source for some future period, usually a future fiscal year.

Salaries and Benefits

A budget category that generally accounts for full-time and temporary employees, overtime and all employee benefits, such as medical and dental insurance and retirement contributions.

Special Assessment

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Stipend

A fixed sum of money paid for a specific purpose.

Successor Agency

Effective February 2, 2012, former activities of the Dixon Redevelopment Agency transferred to the Successor Agency due to the dissolution of redevelopment.

Surplus

Excess total current resources over total current requirements.

Tax Base

The total property valuations on which the City of Dixon receives property taxes.

Tax Increment Financing

A tax incentive designed to attract business investment by dedicating to the project area the new property tax revenues generated by redevelopment. The increase in revenues (increment) is used to finance development related costs in the project area.

Transfers In and Transfers Out

The movement of revenue out of one fund to another. The recipient fund uses the money to cover the cost of services provided, or to cover the cost of a contract between two funds.

Warrant

An order drawn by a locality's officers directing the treasurer of the locality to pay a specified amount to the bearer, either after the current or some future date.

Working Capital

Net liquid assets computed by deducting current liabilities from current asset.

ACRONYMS LIST

ABAG	Association of Bay Area Governments
ACA	Affordable Care Act
AD	Assessment District
ADA	Americans with Disabilities Act
AFG	Assistance to Firefighters Grant
AICP	American Institute of Certified Planners
APA	American Planning Association
AQMD	Air Quality Management District
ATOD	Alcohol, Tobacco and Other Drug
AV	Audio-visual
CAD	Computer Aided Design
CAJPA	California Association of Joint Powers Authorities
CALBO	California Building Officials
CALPELRA	California Public Employers Labor Relations Association
CASp	Certified Access Specialist
CASQA	California Stormwater Quality Association
CCAC	City Clerks Association of California
CCTV	Closed Circuit Television
CDBG	Community Development Block Grant
CDF	California Department of Forestry
CDO	Cease and Desist Order
CEQA	California Environmental Quality Act
CFD	Community Facilities District
CHRP	COPS Hiring Recovery Program
CIP	Capital Improvement Program
CMTA	California Municipal Treasurers Association
COP	Certificate of Participation
COPS	Citizen's Option for Public Safety
CPI	Consumer Price Index
CPR	Cardiopulmonary Resuscitation
CRWQCB	California Regional Water Quality Control Board
CSMFO	California Society of Municipal Finance Officers
CSO	Community Services Officer
CUPA	Certified Unified Program Agencies
CWEA	California Water Environmental Association

ACRONYMS LIST

DDBA	Downtown Dixon Business Association
DFFA	Dixon Firefighters Association
DFPD	Dixon Fire Protection District
DMCS	Dixon Montessori Charter School
DMV	Department of Motor Vehicles
DPOA	Dixon Police Officers Association
DRCD	Dixon Resource Conservation District
DRWJPA	Dixon Regional Watershed Joint Powers Authority
DSMA	Dixon Senior Managers Association
DSWA	Dixon Solano Water Authority
DUSD	Dixon Unified School District
DWR	Department of Water Resources
DYB	Dixon Youth Basketball
ED	Economic Development
EDC	Economic Development Corporation
EEO	Equal Employment Opportunity
EMS	Emergency Medical Service
EOC	Emergency Operations Center
ERAF	Education Revenue Augmentation Funds
ERC	Employment Relations Consortium
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
GPAC	General Plan Advisory Committee
GPS	Global Positioning System
HCD	CA Dept. of Housing and Community Development

ACRONYMS LIST

HR	Human Resources
HVAC	Heating Ventilation and Air Conditioning
ICC	International Code Council
IIMC	International Institute of Municipal Clerks
ILEMS	Integrated Law Enforcement Management System
IPMA	International Public Management Association
ISA	Installment Sales Agreement
IT	Information Technology
JPA	Joint Powers Agreement
L&L	Lighting and Landscaping
LAFCO	Local Agency Formation Commission
LCW	Liebert Cassidy Whitmore
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
MSC	Municipal Service Center
MTC	Metropolitan Transportation Commission
NCCSIF	Northern California Cities Self Insurance Fund
NFSAD	North First Street Assessment District
NPDES	National Pollutant Discharge Elimination System
O & M	Operations and Maintenance
OBAG	One Bay Area Grant
OFS	Other Financing Sources
OPEB	Other Post Employment Benefits
PARMA	Public Agency Risk Managers Association
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

ACRONYMS LIST

P-TAP	Pavement Management Technical Assistance Program
PUC	Public Utilities Commission
PW	Public Works
RAFC	Regional Armed Forces Committee
RDA	Redevelopment Agency
RFP	Request for Proposal
RFQ	Request for Qualifications
S/MUC	Senior Multi-Use Center
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
SCWA	Solano County Water Authority
SRCD	Solano Resource Conservation District
SRF	State Revolving Fund
SRTP	Short Range Transit Plan
SRTP	Short Range Transit Plan
SSMP	Sewer System Master Plan
STA	Solano Transportation Authority
SWMP	Storm Water Management Plan
SWRCB	State Water Resources Control Board
TAB	Tax Allocation Bond
TCC	Travis Community Consortium
TDA	Transit Development Act
TOT	Transient Occupancy Tax
UGST	Underground Storage Tank
UPRR	Union Pacific Rail Road
USA	Underground Service Alerts
USAR	Urban Search and Rescue
USDA	United States Department of Agriculture
UTV	Utility Terrain Vehicle
VFA	Volunteer Fire Assistance
VLF	Vehicle License Fee
VOIP	Voice Over Internet Protocol
WC	Workers Compensation

ACRONYMS LIST

WDR	Waste Discharge Requirements
WWTF	Wastewater Treatment Facility
WWTP	Wastewater Treatment Plant
YSAQMD	Yolo Solano Air Quality Management District





End of Budget Document