



# FY 2018 Adopted Budget



City of Dixon  
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## **ELECTED OFFICIALS**

Thom Bogue, Mayor

Ted Hickman, Councilmember

Scott Pederson, Vice-Mayor

Devon Minnema, Councilmember

Steve Bird, Councilmember

Wesley Atkinson, 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

Dina Tasini, Community Development Director

Greg Lewis, Acting Fire Chief

Robert Thompson, 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

Michelle Wilder, Accounting and Payroll Analyst

## **CITY WEBSITE ADDRESS**

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## FY 2017-18 ADOPTED BUDGET

On behalf of City of Dixon Staff, it is our pleasure to present the adopted Fiscal Year (FY) 2017-18 budget. The budget is one of the most important documents that a public agency prepares, as it is the legal document to carry out the legislative responsibility to appropriate adequate resources for the City to function properly. The document is a management tool used by the City Manager and Department Heads to plan, administer and deliver essential services. It describes the accomplishments of each department and program, and outlines work plans/goals for 2017-18. This budget includes revenues of **\$37.18 million** and appropriations of **\$35.65 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 repayment for the Wastewater Treatment Facility State Revolving Loan debt has been included and accounts for the majority of the increase in Enterprise Fund appropriations. The General Fund includes many one-time items such as a transfer of \$650,651 to the Capital Projects Fund for the Pardi Market Plaza project. Additional one-time items are reflected in the use of General Fund balance toward one-time capital purchases, as may be outlined in the Capital Equipment/Fixed Assets summary within this budget document. The following table summarizes adopted revenues and appropriations.

**TABLE 1 – Summary of All Funds Revenues & Appropriations**

<b>Fund</b>	<b>Revenue</b>	<b>Appropriations</b>
General Fund <sup>1</sup>	16,907,159	17,690,395 <sup>1</sup>
GF- Sub Funds	359,313	506,987
Enterprise	14,742,029	11,873,050
Grants	155,498	231,522
Special Revenue	581,562	664,759
Capital Improvement	1,561,608	1,770,118
Special Assessment	1,493,306	1,736,410
Debt Service	943,181	888,428
Successor Agency	433,386	289,109
<b>Total All Funds</b>	<b>\$ 37,177,042</b>	<b>\$ 35,650,778</b>

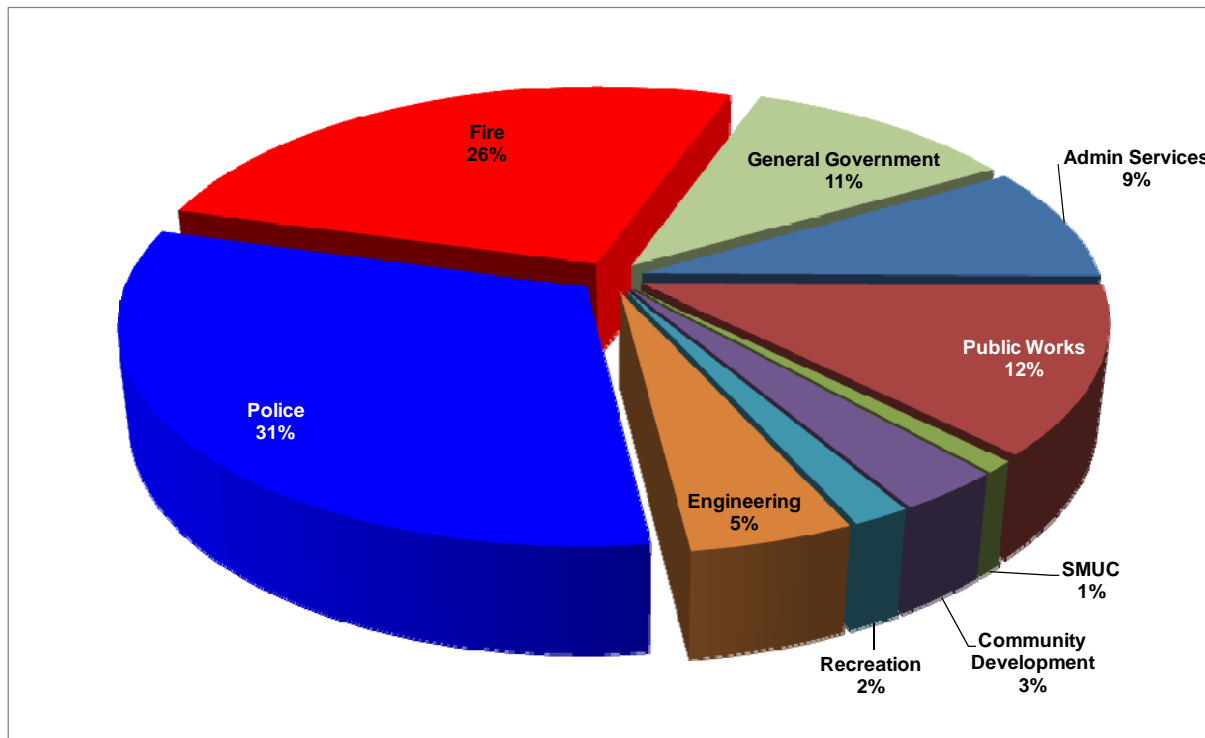
<sup>1</sup> Includes one-time items of \$1,360,821

## **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 2017-18 adopted budget includes **\$16.907 million** in recurring revenue and **\$15.926 million** recurring appropriations

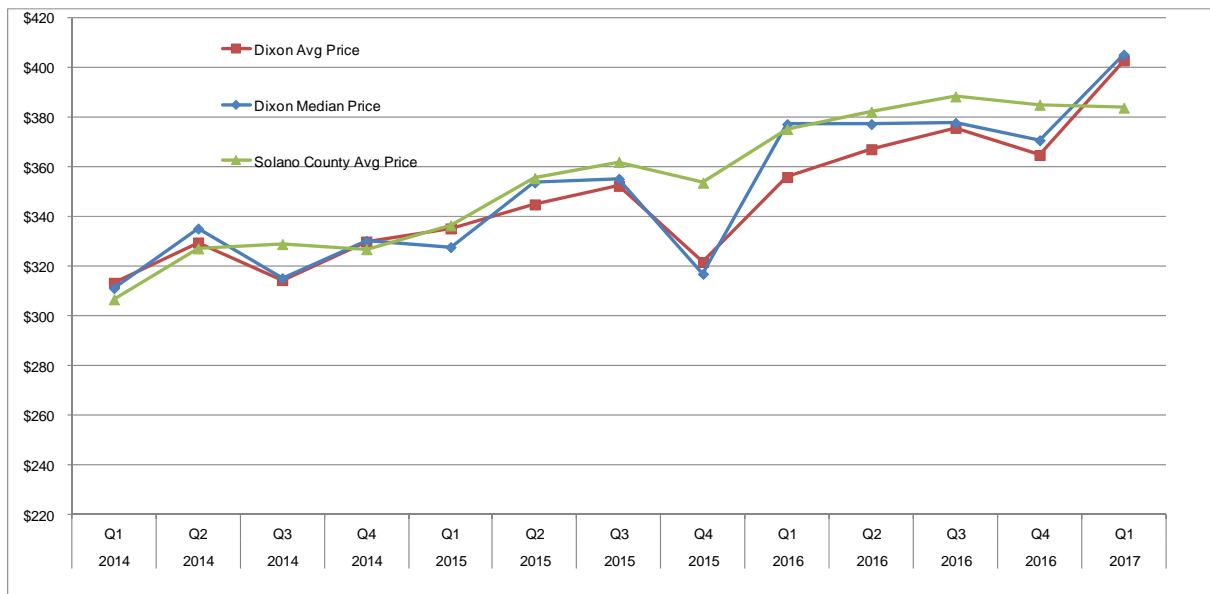
**Sales Tax.** Sales tax revenues are budgeted to be \$6.01 million, an increase of 11.2% from the adopted 2016-17 budget of \$5.40 million. Projections for the year have this category significantly higher than budgeted with receipts anticipated at \$7.149 million. The most recent sales tax report from HdL for the fourth quarter of 2016 reflects sales tax receipts as 78.5% higher than the same quarter in 2015. The business and industry category was a major factor in receipt increases. The recapture of sizable amounts of local taxes previously misallocated to other jurisdictions also contributed to the overall gain, as did a significant allocation from the county use tax pool. During the same period, sales taxes grew by 3.7% for Solano County, while the Bay Area was up a modest 1.6%.

Dixon is an area that is not highly dependent on the traditional brick-and-mortar retail stores, which consumers seem to be ditching in favor of online shopping. HdL notes that online sales accounted for 13% of all general goods purchased in 2016.



**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 2014-2017 (1<sup>st</sup> quarter) with data source HdL Coren & Cone.

**TABLE 2 – Detached Single Family Residential Full Value Sales**



## 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 \$16.628 million will be supplemented by fund balance to cover many requested one-time expenses totaling \$1.36 million. Aside from the aforementioned Pardi Market Plaza transfer, there are needed repairs for cabinets at the Fire Department, an anticipated fiber optic line drop and security improvements for the Police Department, funding for a cost allocation update, pool replaster, City Hall repainting, and audio visual equipment for the Council Chambers.

Staffing changes include increasing a Maintenance Worker I from temporary to a full-time equivalent position, Account Clerk II flex to Sr. Account Clerk, restoration of a Fire Fighter position (first full fiscal year, restored at the mid-year in 2016-17), increasing an Administrative

Assistant to Public Safety Admin Manager, and an increase in hours for part-time recreation staff. Overall, all labor costs represent 68.02% of the General Fund budget.

### **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 to 2018. 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 and equipment replacement.

### **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. 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 (Fund 331) remain a challenge as emergency repairs have decreased available working capital to a \$57,249 level. Routine operations and maintenance costs, as well as capital project transfers, put Fund 331 in a precarious position as working capital goes negative with projections at (\$571,629). Several projects originally budgeted in 2015-16 will be carried over for completion this fiscal year, such as the water rate and fee study (335-103), the Chromium-VI study (335-104), and the Valve Exercising Program (335-115). All of these projects are funded by a transfer from water operations Fund 331. Additional resources have been allocated for the Chromium-6 Improvements.

### **Looking ahead to the future**



There continues to be economic development interest in Dixon with new home construction and continued improvement in permit revenue. A new debt issue for the Valley Glen #2 CFD (Community Facilities District) will be forthcoming in the summer of 2017. Per information from the developer, the Valley Glen Development plan will ultimately be expected to contain 316 single-family residential dwelling units plus other uses. All of the lots in Improvement Area No. 1 have been sold from the Richland Entities to Richmond American and are comprised of 110 single-family lots.

The Planning Commission recently approved the design review of a remodel to the former Arby's location with The Habit Burger Grill coming to Dixon. This American fast casual

restaurant chain has 185 locations with a menu focus on hamburgers, salads, sandwiches, shakes, and fries.



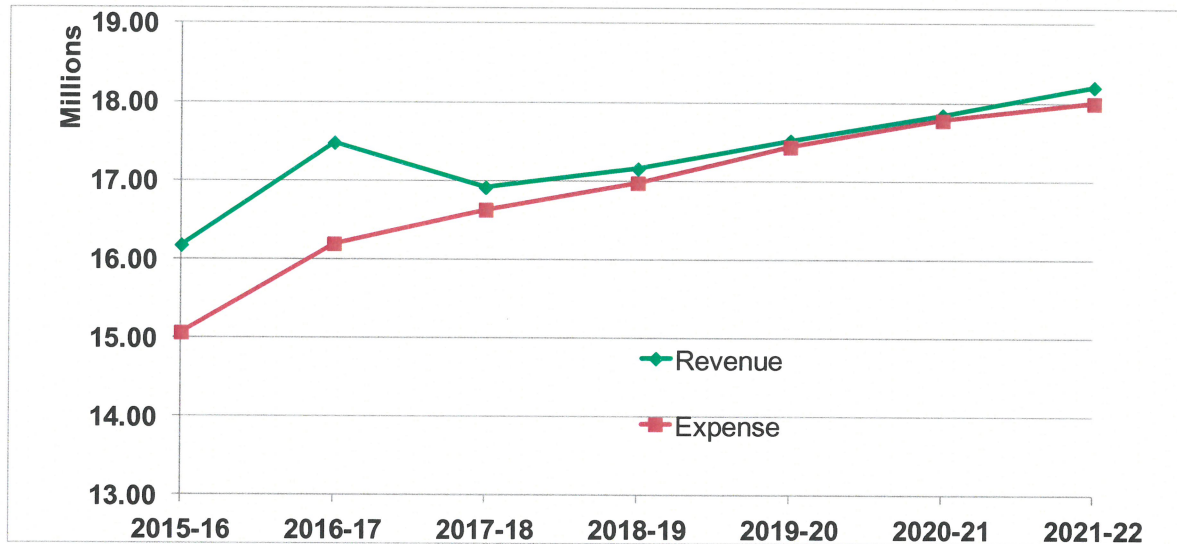
**OPEB costs** – The Dixon City Council has previously negotiated and maintains certain employee benefits that provide other post employment benefit (OPEB), other than pensions. The most recent actuarial report indicated the liability for all funds equated to \$2,544,000. Council action taken during 16-17 begin addressing this with the establishment of two reserve funds, OPEB Reserve Fund 841 (funded at one million dollars) and a separate reserve fund for the Sewer Enterprise portion. Funding has yet to be addressed for the Transit operation.

A recent League of California Cities presentation noted that there is a \$23 billion liability for California cities, with \$18 billion remaining unfunded. A correlating survey of selected public entities identified that 73% have not set-aside assets to cover future retiree health costs.

## **Conclusion**

Staff presented a balanced budget at the public hearing in June. The Dixon Professional Firefighters Association (DPFA) has not yet had their Memorandums of Understanding (MOU) brought before the Council for ratification. A budget amendment will be needed in 17-18 once the MOU is presented to Council. All other groups have current MOU's whose financial impacts have been included in the adopted budget. Dixon will have the challenge in future budget years as there will be increasing needs to address the backlog of deferred maintenance and projected pension contribution increases to CalPERS for Classic Members due to actions taken by their Board.

The five-year chart shows a positive trend line with anticipated revenues receipts exceeding expenditures, as well as some historical context.



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, communication and commitment within the organization are some of the key factors to help us accomplish our goals. We are grateful to the City employees who continue to provide high quality service to the community. We thank the Council for their leadership and support to enhance and maintain economic diversity and prosperity – the quality of life that makes Dixon such a desirable location.

Respectfully Submitted,

Jim Lindley  
City Manager

Joan Michaels Aguilar  
Deputy City Manager-Admin Services

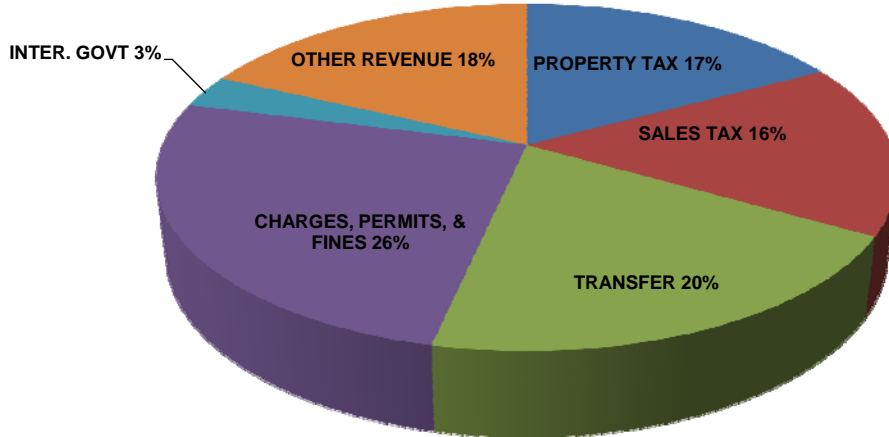
**CITY OF DIXON**  
**2017-18 ADOPTED BUDGETS BY DEPARTMENT**  
**& PRIOR YEAR REVENUES**  
**(WITHOUT TRANSFERS)**

<b>PROGRAM/FUNCTION</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>ADOPTED 2017</b>	<b>ADOPTED 2018</b>
<b>General Fund and Sub Funds</b>				
General Fund	(13,527,096)	(14,857,115)	(14,075,839)	(15,722,739)
Contingency	(6,957)	(13,191)	(2,900)	(6,379)
Council Discretionary Fund	(30,158)	(36,599)	(30,240)	(35,604)
Recreation	(55,976)	(54,666)	(54,150)	(55,500)
Community Support	(6,007)	(12,156)	(12,000)	(12,000)
User Technology Fee	-	-	-	(24,500)
Planning Agreements	(65,596)	(26,199)	(45,000)	(31,635)
Equipment Replacement	(18,443)	(11,288)	-	(39,000)
Building Reserve	(433)	(489)	-	-
Infrastructure Reserve	(384)	(1,590)	(200)	(350)
PERS Stabilization Fund	(119)	(773)	-	-
<i>General and Sub Funds Total</i>	<b>(13,711,169)</b>	<b>(15,014,065)</b>	<b>(14,220,329)</b>	<b>(15,927,707)</b>
<b>Enterprise</b>				
Sewer OPEB Reserve	-	-	-	-
Sewer - O&M	(2,731,835)	(3,201,038)	(3,993,078)	(4,282,243)
SRF Reserve	(576)	(8,874)	-	-
Sewer Equipment Replacement	(3,468)	(7,899)	-	-
Sewer Debt	(1,349)	-	-	-
Sewer SRF Debt	(2,425)	2,476	(1,426,684)	(2,563,124)
Sewer - Improvements	(1,290,291)	(448,069)	(450,633)	(450,000)
Sewer-Rehab Projects	(2,239)	(4,907)	-	-
Sewer Capital Mixed	(277)	(2,288)	-	-
Water Operations & Maintenance	(1,473,375)	(1,565,233)	(1,397,566)	(1,556,716)
Water Operating Reserve	(204)	(2,115)	-	-
Water Capital Reserve	(144)	(1,181)	-	-
Water Capital Projects	(240,969)	(12,813)	-	(5,000)
Water Capital Projects Rehab	53	(73)	-	-
Transit	(640,038)	(753,869)	(680,266)	(1,085,519)
<i>Enterprise Total</i>	<b>(6,387,137)</b>	<b>(6,005,883)</b>	<b>(7,948,227)</b>	<b>(9,942,602)</b>
<b>Grants and Special Revenue</b>				
Home Loan	(1,540,464)	(415,040)	(1,000)	(2,000)
CDBG Home Rehab Loan	(49,699)	(349)	-	-
CA Used Oil	(5,449)	(5,426)	(5,325)	-
Police Grants	(107,015)	(116,201)	(100,000)	(114,175)
CDBG	(74,148)	(55,806)	(39,933)	(39,323)
CDBG Rehabilitation Grant	-	(829)	-	-
Gas Tax	(546,471)	(428,246)	(398,203)	(536,562)
Traffic Safety	(17,423)	(17,368)	(15,000)	(15,000)
Police - Asset Forfeiture	(12)	(22)	-	-
<i>Grants and Special Revenue Total</i>	<b>(2,340,680)</b>	<b>(1,039,286)</b>	<b>(559,461)</b>	<b>(707,060)</b>
<b>Capital Projects</b>				
Unrestricted CIP	(1,514)	(1,742)	(275)	-
Capital Funds - Comm Dev	(0)	(1)	-	-
Fire	(173,647)	(46,266)	(112,120)	(41,229)
Police	(75,499)	(20,115)	(48,744)	(17,924)
City Facilities	(110,579)	(29,492)	(71,419)	(26,262)
Public Works	(39,170)	(10,076)	(18,800)	(6,913)
Storm Drainage	(32,951)	(5,054)	(19,908)	(15,000)
Core Area Drainage	(434)	(6)	-	-
Transportation	(151,034)	(362,666)	(547,547)	(179,481)
Recreation CIP	(989,468)	(245,150)	(305,320)	(227,490)
Parks CIP	(187,250)	(79,180)	(96,582)	(69,000)
Agricultural Land Mitigation	(177)	(452)	-	-
CFD 2013-1 Parklane Construct	-	(10,439)	-	-
<i>Capital Projects Total</i>	<b>(1,761,724)</b>	<b>(810,638)</b>	<b>(1,220,715)</b>	<b>(583,299)</b>

**CITY OF DIXON  
2017-18 ADOPTED BUDGETS BY DEPARTMENT  
& PRIOR YEAR REVENUES  
(WITHOUT TRANSFERS)**

<b>PROGRAM/FUNCTION</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>ADOPTED 2017</b>	<b>ADOPTED 2018</b>
<b>Special Assessments /Lighting &amp; Landscape</b>				
Lighting & Landscaping #1-10	(146,712)	(148,412)	(149,182)	(164,272)
CFD 2003-1 Valley Glen	(94,043)	(96,552)	(89,074)	(89,965)
CFD Pond C / Lateral Two	(6,773)	(69,526)	(66,129)	(78,400)
CFD 2013-1 Parklane	-	-	(364,500)	-
NFSAD	(823,997)	(792,544)	(695,248)	(683,847)
CFD 2013-1 Parklane Debt Svc	-	(7,837,073)	-	(413,642)
<i>Special Assessments /Lighting &amp; Landscape Total</i>	<b>(1,071,526)</b>	<b>(8,944,107)</b>	<b>(1,364,133)</b>	<b>(1,430,126)</b>
<b>Debt Service</b>				
Lease Financing	2	-	-	-
DPFA - Reassessment Revenue Bonds	(670,336)	(672,085)	(668,254)	(667,309)
<i>Debt Service Total</i>	<b>(670,334)</b>	<b>(672,085)</b>	<b>(668,254)</b>	<b>(667,309)</b>
<b>Successor Agency</b>				
Low and Mod Inc Hsg Asset Func	(60,974)	(29,288)	-	-
RDA Obligation Retirement Fund	(578,229)	(467,810)	(512,398)	(433,386)
<i>Successor Agency Total</i>	<b>(639,203)</b>	<b>(497,097)</b>	<b>(512,398)</b>	<b>(433,386)</b>
<b>Totals</b>	<b>(26,581,772)</b>	<b>(32,983,162)</b>	<b>(26,493,517)</b>	<b>(29,691,489)</b>

**CITY OF DIXON**  
**FY 2018 BUDGET REVENUE BY SOURCE**  
**INCLUDES TRANSFERS**



FUND	PROPERTY TAX	SALES TAX	TRANSFER	CHARGES, PERMITS, & FINES	INTER. GOVT	OTHER REVENUE	TOTAL
General Fund	3,839,753	6,008,510	1,184,451	2,536,517	5,150	3,332,809	16,907,190
Contingency	-	-	-	-	-	6,379	6,379
Council Contingency Fund	-	-	100,000	35,000	-	604	135,604
Recreation	-	-	14,345	55,500	-	-	69,845
Community Support	-	-	-	-	-	12,000	12,000
User Technology Fee	-	-	-	-	24,500	-	24,500
Planning Agreements	-	-	-	31,635	-	-	31,635
Lease Financing	-	-	265,372	-	-	-	265,372
DPFA - Reassessment Rev Bds	667,309	-	10,500	-	-	-	677,809
Section 1	-	-	81,408	-	-	-	81,408
Sewer - O&M	-	-	356,250	4,196,817	-	85,426	4,638,493
Sewer Equipment Replacement	-	-	50,000	-	-	-	50,000
Sewer Debt	-	-	171,055	-	-	-	171,055
Sewer SRF Debt	-	-	922,000	-	-	2,563,124	3,485,124
Sewer - Improvements	-	-	-	450,000	-	-	450,000
Sewer-Rehab Projects	-	-	229,984	-	-	-	229,984
Sewer Capital Mixed	-	-	2,696,887	-	-	-	2,696,887
Water Operations & Maintenance	-	-	-	1,546,766	-	9,950	1,556,716
Water Capital Projects	-	-	-	5,000	-	-	5,000
Water Capital Projects Rehab	-	-	291,843	-	-	-	291,843
Transit	-	-	-	95,000	990,519	-	1,085,519
Unrestricted CIP	-	-	650,651	-	-	-	650,651
Fire	-	-	-	41,229	-	-	41,229
Police	-	-	-	17,924	-	-	17,924
City Facilities	-	-	-	26,262	-	-	26,262
Public Works	-	-	-	6,913	-	-	6,913
Storm Drainage	-	-	55,000	15,000	-	-	70,000
Transportation	-	-	200,000	94,823	-	84,658	379,481
Transit CIP	-	-	72,658	-	-	-	72,658
Recreation CIP	-	-	-	227,490	-	-	227,490
Parks CIP	-	-	-	69,000	-	-	69,000
Home Loan	-	-	-	-	-	2,000	2,000
Gas Tax	-	-	-	-	-	536,562	536,562
Traffic Safety	-	-	30,000	15,000	-	-	45,000
Police Grants	-	-	-	-	114,175	-	114,175
CDBG	-	-	-	-	-	39,323	39,323
Lighting & Landscaping #1-10	164,272	-	63,180	-	-	-	227,452
CFD 2003-1 Valley Glen	89,965	-	-	-	-	-	89,965
CFD Pond C / Lateral Two	78,400	-	-	-	-	-	78,400
NFSAD	683,847	-	-	-	-	-	683,847
CFD 2013-1 Parklane Debt Svc	413,642	-	-	-	-	-	413,642
RDA Obligation Retirement Fund	430,376	-	-	-	-	3,010	433,386
Equipment Replacement	-	-	-	39,000	-	-	39,000
Infrastructure Reserve	-	-	40,000	-	-	350	40,350
<b>TOTAL</b>	<b>6,367,564</b>	<b>6,008,510</b>	<b>7,485,584</b>	<b>9,504,876</b>	<b>1,134,344</b>	<b>6,676,195</b>	<b>37,177,073</b>

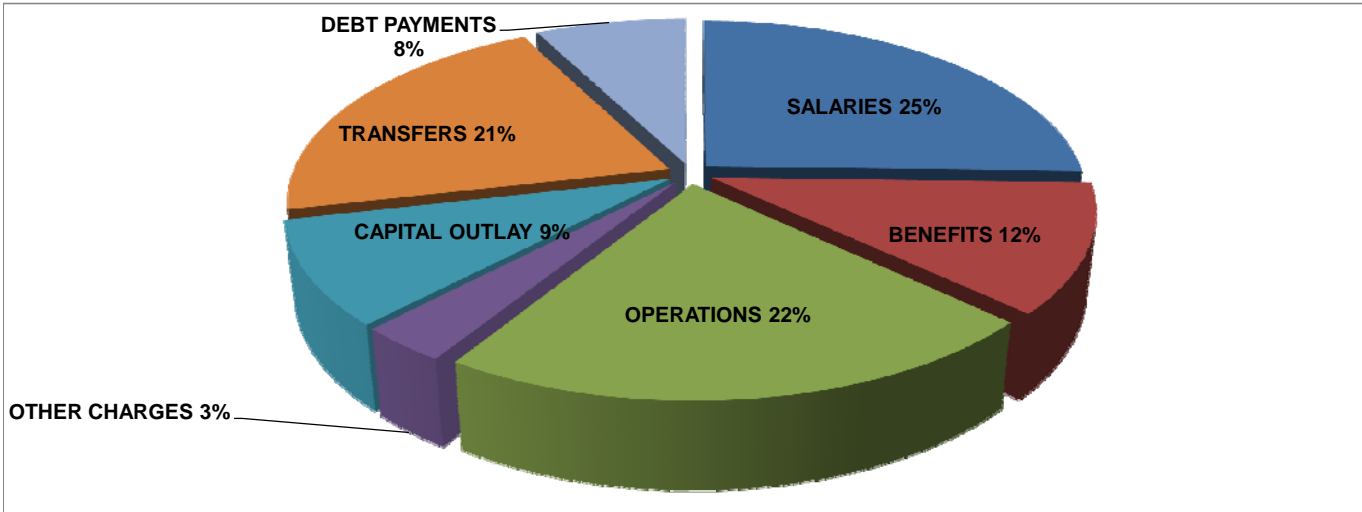
**CITY OF DIXON**  
**2017-18 ADOPTED BUDGETS BY DEPARTMENT**  
**& PRIOR YEAR APPROPRIATIONS/EXPENDITURES**  
**(WITHOUT TRANSFERS)**

<b>PROGRAM/FUNCTION</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>ADOPTED 2017</b>	<b>ADOPTED 2018</b>
<b>General Fund (by Department)</b>				
Non-departmental	284,710	185,585	374,709	152,732
City Council	118,482	143,762	161,889	210,388
City Manager	342,982	368,396	392,968	427,953
City Clerk	184,416	166,685	299,470	420,573
Admin Services	1,090,616	1,173,285	1,209,255	1,103,566
Human Resources	241,778	232,334	258,656	294,825
City Attorney	146,802	473,389	265,000	385,000
General Liability Insurance	218,532	227,090	214,500	264,600
Community Development	356,262	414,430	441,389	476,878
Engineering	726,044	642,235	546,604	1,266,912
Park Maintenance	1,145,080	1,301,902	1,490,066	1,910,330
Street Maintenance	535,380	462,988	454,087	461,734
Storm Drain Maintenance	-	185,365	188,954	194,129
Police	3,705,947	4,003,210	4,371,530	4,685,485
Fire	3,939,975	3,943,681	3,890,271	3,984,464
Recreation	207,849	237,251	266,701	283,748
Senior Multi-Use Center	86,976	117,095	97,661	113,738
<b>General Fund Total</b>	<b>13,331,831</b>	<b>14,278,684</b>	<b>14,923,710</b>	<b>16,637,055</b>
Council Contingency Fund	142,933	124,266	241,300	120,000
Recreation	43,450	42,387	50,639	52,656
Community Support	-	1,000	10,000	12,000
User Technology Fee	-	-	-	3,800
Planning Agreements	70,799	55,874	55,500	31,635
	257,182	223,526	357,439	220,091
<b>General and Sub Funds Total</b>	<b>\$ 13,589,013</b>	<b>\$ 14,502,210</b>	<b>\$ 15,281,149</b>	<b>\$ 16,857,146</b>
<b>Enterprise</b>				
Sewer - O&M	1,300,547	1,260,187	1,373,542	1,792,543
Sewer Debt	79,103	26,948	169,294	171,055
Sewer SRF Debt	-	181,510	-	1,477,122
Sewer - Improvements	1,627,693	1,406,043	-	-
Sewer-Rehab Projects	173,160	26,777	199,000	225,000
Sewer Capital Mixed	12,009	10,463	1,436,500	148,500
Water Operations & Maintenance	1,693,527	1,618,385	1,098,426	1,122,907
Water Capital Projects	6,033	3,005	-	-
Water Capital Projects Rehab	388,035	89,323	167,000	290,000
Transit	687,646	691,693	708,770	1,004,647
<b>Enterprise Total</b>	<b>5,967,753</b>	<b>5,314,333</b>	<b>5,152,532</b>	<b>6,231,775</b>

**CITY OF DIXON  
2017-18 ADOPTED BUDGETS BY DEPARTMENT  
& PRIOR YEAR APPROPRIATIONS/EXPENDITURES  
(WITHOUT TRANSFERS)**

<b>PROGRAM/FUNCTION</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>ADOPTED 2017</b>	<b>ADOPTED 2018</b>
<b>Special Revenue and Grants</b>				
Home Loan	1,541,511	436,563	3,000	-
CA Used Oil	5,728	5,546	5,700	4,281
Police Grants	116,119	95,577	147,320	224,241
Police - Asset Forfeiture	2,257	-	-	-
CDBG	5,477	1,105	1,000	3,000
CDBG Rehabilitation Grant	9,038	70,017	-	-
Gas Tax	124,014	84,328	109,068	143,320
Traffic Safety	26,948	57,475	35,000	43,000
<b>Special Revenue and Grants Total</b>	<b>1,831,093</b>	<b>750,610</b>	<b>301,088</b>	<b>417,842</b>
<b>Capital Projects</b>				
Unrestricted CIP	12,290	26,237	-	650,651
Public Works	83,759	-	55,000	90,000
Storm Drainage	8,649	-	12,000	55,000
Core Area Drainage	66,737	918	-	-
Transportation	135,216	556,363	462,500	425,000
Transit CIP	32,474	6,158	73,455	72,658
Recreation CIP	1,415	65,160	130,000	327,000
Parks CIP	6,722	5,193	25,000	-
CFD 2013-1 Parklane Construct	-	1,826,033	-	-
<b>Capital Projects Total</b>	<b>\$ 347,262</b>	<b>\$ 2,486,062</b>	<b>\$ 757,955</b>	<b>\$ 1,620,309</b>
<b>Special Assessment and CFDs</b>				
Lighting & Landscaping #1-10	227,812	203,927	203,045	227,452
CFD 2003-1 Valley Glen	95,483	155,626	137,671	272,160
CFD Pond C / Lateral Two	2,768	50,214	43,286	135,125
NFSAD	594,508	673,910	728,255	672,330
CFD 2013-1 Parklane Debt Svc	-	353,197	-	413,642
<b>Special Assessment and CFDs Total</b>	<b>\$ 920,571</b>	<b>\$ 1,436,874</b>	<b>\$ 1,112,257</b>	<b>\$ 1,720,710</b>
<b>Debt Service</b>				
Lease Financing	263,705	263,393	267,337	265,372
DPFA - Reassessment Rev Bds	570,030	623,379	623,369	623,056
<b>Debt Service Total</b>	<b>\$ 833,735</b>	<b>\$ 886,772</b>	<b>\$ 890,706</b>	<b>\$ 888,428</b>
<b>Successor Agency</b>				
Low and Mod Inc Hsg Asset Fund	-	7,745	35,000	-
RDA Obligation Retirement Fund	292,540	218,877	375,280	289,109
<b>Successor Agency Total</b>	<b>\$ 292,540</b>	<b>\$ 226,622</b>	<b>\$ 410,280</b>	<b>\$ 289,109</b>
<b>TOTALS</b>	<b>\$ 23,781,967</b>	<b>\$ 25,603,483</b>	<b>\$ 23,905,967</b>	<b>\$ 28,025,318</b>

**CITY OF DIXON**  
**FY 2018 BUDGET EXPENDITURE BY ELEMENT**  
**INCLUDES TRANSFERS**



FUND	SALARIES	BENEFITS	OPERATIONS	OTHER CHARGES	CAPITAL OUTLAY	TRANSFERS	DEBT PAYMENTS	TOTAL
General Fund	8,360,036	3,675,614	4,057,031	-	544,375	1,053,340	-	17,690,395
Contingency	-	-	-	-	-	100,000	-	100,000
Council Contingency Fund	-	-	120,000	-	-	-	-	120,000
Recreation	21,592	1,339	29,725	-	-	17,189	-	69,845
Community Support	-	-	12,000	-	-	-	-	12,000
User Technology Fee	-	-	3,800	-	-	12,207	-	16,007
Planning Agreements	-	-	20,000	-	11,635	-	-	31,635
Lease Financing	-	-	-	265,372	-	-	-	265,372
DPFA - Reassessment Rev Bds	-	-	10,300	-	-	-	612,756	623,056
Sewer - O&M	362,940	251,069	822,285	-	356,250	1,505,741	-	3,298,284
Sewer Equipment Replacement	-	-	-	-	-	356,250	-	356,250
Sewer Debt	-	-	-	171,055	-	-	-	171,055
Sewer SRF Debt	-	-	-	-	-	2,563,124	1,477,122	4,040,246
Sewer - Improvements	-	-	-	-	-	687,746	-	687,746
Sewer-Rehab Projects	-	-	-	-	225,000	4,984	-	229,984
Sewer Capital Mixed	-	-	120,000	-	28,500	263	-	148,763
Water Operations & Maintenance	53,498	22,505	1,046,904	-	-	440,328	-	1,563,235
Water Capital Projects	-	-	-	-	-	124	-	124
Water Capital Projects Rehab	-	-	-	-	290,000	1,843	-	291,843
Transit	325,251	187,985	200,810	600	290,000	80,872	-	1,085,519
Unrestricted CIP	-	-	-	-	650,651	55,000	-	705,651
Fire	-	-	-	-	-	29,063	-	29,063
Police	-	-	-	-	-	12,634	-	12,634
City Facilities	-	-	-	-	-	20,140	-	20,140
Public Works	-	-	-	-	90,000	16,503	-	106,503
Storm Drainage	-	-	-	-	55,000	2,502	-	57,502
Transportation	-	-	113,000	-	312,000	12,664	-	437,664
Transit CIP	-	-	-	72,658	-	-	-	72,658
Recreation CIP	-	-	17,000	-	310,000	1,303	-	328,303
Gas Tax	23,513	12,371	96,436	-	11,000	477,162	-	620,482
Traffic Safety	-	-	43,000	-	-	1,277	-	44,277
CA Used Oil	-	-	4,281	-	-	-	-	4,281
Police Grants	50,897	15,845	157,500	-	-	-	-	224,241
CDBG	-	-	3,000	-	-	-	-	3,000
Lighting & Landscaping #1-10	-	-	227,452	-	-	-	-	227,452
CFD 2003-1 Valley Glen	45,054	24,856	106,250	-	96,000	4,131	-	276,291
CFD Pond C / Lateral Two	-	-	96,750	-	38,375	886	-	136,011
NFSAD	-	-	5,020	667,310	-	10,683	-	683,013
CFD 2013-1 Parklane Debt Svc	-	-	23,636	-	-	-	390,006	413,642
RDA Obligation Retirement Fund	-	-	4,000	2,000	-	-	283,109	289,109
DFFD	-	-	619,768	-	63,409	-	-	683,177
Equipment Replacement	-	-	-	-	-	39,000	-	39,000
Building Reserve	-	-	-	-	-	48,500	-	48,500
Infrastructure Reserve	-	-	-	-	-	70,000	-	70,000
<b>TOTAL</b>	<b>9,242,781</b>	<b>4,191,583</b>	<b>7,959,948</b>	<b>1,178,995</b>	<b>3,372,195</b>	<b>7,625,459</b>	<b>2,762,993</b>	<b>36,333,954</b>

# **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**  
**FY2017 and FY2018**

**GENERAL FUND AND SUB FUNDS**

	<b>GRAND TOTAL ALL FUNDS</b>	General Fund <sup>1</sup> 100	Contingency 101	Council Discretionary 102	Recreation 103	Community Support 105
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	<b>33,029,085</b>	4,333,036	1,637,713	214,858	(279)	22,163
Estimated Revenue & Transfers	<b>60,942,324</b>	18,494,518	6,936	697,896	63,341	12,000
Total Projected Available Resources	<b>93,971,409</b>	22,827,554	1,644,649	912,754	63,062	34,163
Estimated Expenditures	<b>61,623,184</b>	17,136,433	641,983	563,143	63,063	16,000
Estimated Ending Fund Balance - June 30, 2017	<b><u>32,348,224</u></b>	<u>5,691,121</u>	<u>1,002,666</u>	<u>349,611</u>	<u>-</u>	<u>18,163</u>
		44.72% <i>General Fund Reserve</i>				

<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	<b>32,348,224</b>	5,691,121	1,002,666	349,611	-	18,163
Adopted Revenue & Transfers	<b>37,177,073</b>	16,907,190	6,379	135,604	69,845	12,000
Total Projected Available Resources	<b>69,525,296</b>	22,598,310	1,009,045	485,215	69,845	30,163
Adopted Appropriations	<b>35,650,778</b>	17,690,395	100,000	120,000	69,845	12,000
Estimated Ending Fund Balance - June 30, 2018	<b><u>33,874,519</u></b>	<u>4,907,915</u>	<u>909,045</u>	<u>365,215</u>	<u>-</u>	<u>18,163</u>

<sup>1</sup>General Fund includes one time items

36.52% *General Fund Reserve*

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

	<b>GENERAL FUND AND SUB FUNDS</b>					
	User Technology Fee 108	Planning 190	Equipment Replacement Reserve 820	Building Reserve 830	Infrastructure Reserve 831	Technology Replacement 832
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	-	(33,444)	487,028	60,665	211,780	-
Estimated Revenue & Transfers	51,443	112,282	8,550	50,000	79,523	40,000
Total Projected Available Resources	51,443	78,838	495,578	110,665	291,303	40,000
Estimated Expenditures	34,728	28,727	35,000	-	5,374	-
Estimated Ending Fund Balance - June 30, 2017	<u>16,715</u>	<u>50,111</u>	<u>460,578</u>	<u>110,665</u>	<u>285,929</u>	<u>40,000</u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	16,715	50,111	460,578	110,665	285,929	40,000
Adopted Revenue & Transfers	24,500	31,635	39,000	-	40,350	-
Total Projected Available Resources	41,215	81,746	499,578	110,665	326,279	40,000
Adopted Appropriations	16,007	31,635	39,000	48,500	70,000	-
Estimated Ending Fund Balance - June 30, 2018	<u>25,208</u>	<u>50,111</u>	<u>460,578</u>	<u>62,165</u>	<u>256,279</u>	<u>40,000</u>

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

**GENERAL FUND AND SUB FUNDS**

	PERS Stabilization 840	PERS OPEB 841	GF & SUB FUNDS TOTAL
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>			
Beginning Fund Balance - July 2016	141,133	500,000	<b>7,574,654</b>
Estimated Revenue & Transfers	544	500,000	<b>20,117,033</b>
Total Projected Available Resources	141,677	1,000,000	<b>27,691,687</b>
Estimated Expenditures	-	-	<b>18,524,451</b>
Estimated Ending Fund Balance - June 30, 2017	<u>141,677</u>	<u>1,000,000</u>	<u><b>9,167,236</b></u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>			
Estimated Beginning Fund Balance - July 2017	141,677	1,000,000	<b>9,167,236</b>
Adopted Revenue & Transfers	-	-	<b>17,266,503</b>
Total Projected Available Resources	141,677	1,000,000	<b>26,433,739</b>
Adopted Appropriations	-	-	<b>18,197,382</b>
Estimated Ending Fund Balance - June 30, 2018	<u>141,677</u>	<u>1,000,000</u>	<u><b>8,236,357</b></u>

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

	<b>ENTERPRISE FUNDS*</b>					
	Sewer OPEB Reserve 304	Sewer O&M 305	SRF Reserve 306	Sewer Equipment Replacement 307	Sewer Debt Service 308	SRF Debt Service 309
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	-	1,843,415	1,382,722	260,829	-	342,024
Estimated Revenue & Transfers	81,408	4,592,808	1,055,251	320,000	169,294	9,869,674
Total Projected Available Resources	81,408	6,436,223	2,437,973	580,829	169,294	10,211,698
Estimated Expenditures	-	4,017,660	693,864	76,394	169,294	8,632,674
Estimated Ending Fund Balance - June 30, 2017	<u>81,408</u>	<u>2,418,563</u>	<u>1,744,109</u>	<u>504,435</u>	<u>-</u>	<u>1,579,024</u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	81,408	2,418,563	1,744,109	504,435	-	1,579,024
Adopted Revenue & Transfers	81,408	4,638,493	-	50,000	171,055	3,485,124
Total Projected Available Resources	162,816	7,057,056	1,744,109	554,435	171,055	5,064,148
Adopted Appropriations	-	3,298,284	-	356,250	171,055	4,040,246
Estimated Ending Fund Balance - June 30, 2018	<u>162,816</u>	<u>3,758,772</u>	<u>1,744,109</u>	<u>198,185</u>	<u>-</u>	<u>1,023,902</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**  
**FY2017 and FY2018**

	<b>ENTERPRISE FUNDS*</b>					
	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316	Water O&M 331	Water Ops Reserve 332	Water Capital Reserve 333
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	3,065,890	714,154	(99,783)	472,179	312,615	169,023
Estimated Revenue & Transfers	445,633	575,379	8,903,553	1,658,985	-	200,000
Total Projected Available Resources	3,511,523	1,289,533	8,803,770	2,131,164	312,615	369,023
Estimated Expenditures	1,314,035	575,379	7,426,878	2,075,086	-	-
Estimated Ending Fund Balance - June 30, 2017	<u>2,197,488</u>	<u>714,154</u>	<u>1,376,892</u>	<u>56,078</u>	<u>312,615</u>	<u>369,023</u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	2,197,488	714,154	1,376,892	56,078	312,615	369,023
Adopted Revenue & Transfers	450,000	229,984	2,696,887	1,556,716	-	-
Total Projected Available Resources	2,647,488	944,138	4,073,779	1,612,794	312,615	369,023
Adopted Appropriations	687,746	229,984	148,763	1,563,235	-	-
Estimated Ending Fund Balance - June 30, 2018	<u>1,959,742</u>	<u>714,154</u>	<u>3,925,016</u>	<u>49,559</u>	<u>312,615</u>	<u>369,023</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**  
**FY2017 and FY2018**

	<b>ENTERPRISE FUNDS*</b>			
	Water CIP 334	Water Capital Rehab 335	Transit 350	<b>ENTERPRISE FUNDS TOTAL</b>
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>				
Beginning Fund Balance - July 2016	259,427	34,262	177,810	<b>8,934,565</b>
Estimated Revenue & Transfers	3,000	638,199	695,773	<b>29,208,957</b>
Total Projected Available Resources	262,427	672,461	873,583	<b>38,143,522</b>
Estimated Expenditures	25,225	661,871	778,220	<b>26,446,579</b>
Estimated Ending Fund Balance - June 30, 2017	<u>237,202</u>	<u>10,590</u>	<u>95,363</u>	<u><b>11,696,943</b></u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>				
Estimated Beginning Fund Balance - July 2017	237,202	10,590	95,363	<b>11,696,943</b>
Adopted Revenue & Transfers	5,000	291,843	1,085,519	<b>14,742,029</b>
Total Projected Available Resources	242,202	302,433	1,180,882	<b>26,438,972</b>
Adopted Appropriations	124	291,843	1,085,519	<b>11,873,050</b>
Estimated Ending Fund Balance - June 30, 2018	<u>242,078</u>	<u>10,590</u>	<u>95,363</u>	<u><b>14,565,922</b></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**  
**FY2017 and FY2018**

	<b>GRANT FUNDS</b>					
	Home FTHB Loan Program 525	Used Oil Grant 550	Police Grants 560	CDBG 570	CDBG PTA Grant 572	<b>GRANT FUNDS TOTAL</b>
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	10,692	2,996	206,020	233,526	121,551	<b>574,784</b>
Estimated Revenue & Transfers	3,668,544	5,325	125,175	39,933	1,326,788	<b>5,165,765</b>
Total Projected Available Resources	3,679,236	8,321	331,195	273,459	1,448,339	<b>5,740,549</b>
Estimated Expenditures	3,679,236	4,040	149,635	227,954	1,447,732	<b>5,508,597</b>
Estimated Ending Fund Balance - June 30, 2017	<u>-</u>	<u>4,281</u>	<u>181,560</u>	<u>45,505</u>	<u>606</u>	<u><b>231,952</b></u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	-	4,281	181,560	45,505	606	<b>231,952</b>
Adopted Revenue & Transfers	2,000	-	114,175	39,323	-	<b>155,498</b>
Total Projected Available Resources	2,000	4,281	295,735	84,828	606	<b>387,450</b>
Adopted Appropriations	-	4,281	224,241	3,000	-	<b>231,522</b>
Estimated Ending Fund Balance - June 30, 2018	<u>2,000</u>	<u>-</u>	<u>71,494</u>	<u>81,828</u>	<u>606</u>	<u><b>155,928</b></u>

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

	SPECIAL REVENUE FUNDS			SPECIAL REVENUE FUNDS TOTAL
	Gas Tax 530	Traffic Safety 540	Asset Forfeiture 561	
FY2017 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2016	550,698	33,482	3,134	587,313
Estimated Revenue & Transfers	380,428	15,574	-	396,002
Total Projected Available Resources	931,126	49,056	3,134	983,315
Estimated Expenditures	487,062	43,587	-	530,649
Estimated Ending Fund Balance - June 30, 2017	<u>444,064</u>	<u>5,469</u>	<u>3,134</u>	<u>452,666</u>
FY2018 ADOPTED RESOURCES AND APPROPRIATIONS				
Estimated Beginning Fund Balance - July 2017	444,064	5,469	3,134	452,666
Adopted Revenue & Transfers	536,562	45,000	-	581,562
Total Projected Available Resources	980,626	50,469	3,134	1,034,228
Adopted Appropriations	620,482	44,277	-	664,759
Estimated Ending Fund Balance - June 30, 2018	<u>360,144</u>	<u>6,192</u>	<u>3,134</u>	<u>369,470</u>

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

**CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS**

	CIP 400	Comm. Dev 404	Fire 410	Police 420	City Facilities 430
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>					
Beginning Fund Balance - July 2016	256,028	174	33,774	14,677	26,170
Estimated Revenue & Transfers	193,271	-	77,688	33,775	49,486
Total Projected Available Resources	449,299	174	111,462	48,452	75,656
Estimated Expenditures	315,527	-	20,489	3,419	12,487
Estimated Ending Fund Balance - June 30, 2017	<u>133,772</u>	<u>174</u>	<u>90,973</u>	<u>45,033</u>	<u>63,169</u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>					
Estimated Beginning Fund Balance - July 2017	133,772	174	90,973	45,033	63,169
Adopted Revenue & Transfers	650,651	-	41,229	17,924	26,262
Total Projected Available Resources	784,423	174	132,202	62,957	89,431
Adopted Appropriations	705,651	-	29,063	12,634	20,140
Estimated Ending Fund Balance - June 30, 2018	<u>78,772</u>	<u>174</u>	<u>103,139</u>	<u>50,323</u>	<u>69,291</u>

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

	<b>CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS</b>					
	Public Works 440	Storm Drainage 450	Core Area Drainage 451	Trans- portation 460	Parkway Blvd. Overcrossing 461	Transit 470
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	337,081	(1,052,222)	525	2,989,431	-	105
Estimated Revenue & Transfers	13,025	81,444	2,400	1,000,543	268,172	74,070
Total Projected Available Resources	350,106	(970,778)	2,925	3,989,974	268,172	74,175
Estimated Expenditures	57,590	13,103	2,925	511,121	1,241,171	74,174
Estimated Ending Fund Balance - June 30, 2017	<u>292,516</u>	<u>(983,881)</u>	<u>-</u>	<u>3,478,853</u>	<u>(972,999)</u>	<u>-</u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	292,516	(983,881)	-	3,478,853	(972,999)	-
Adopted Revenue & Transfers	6,913	70,000	-	379,481	-	72,658
Total Projected Available Resources	299,429	(913,881)	-	3,858,334	(972,999)	72,658
Adopted Appropriations	106,503	57,502	-	437,664	-	72,658
Estimated Ending Fund Balance - June 30, 2018	<u>192,926</u>	<u>(971,383)</u>	<u>-</u>	<u>3,420,670</u>	<u>(972,999)</u>	<u>-</u>

# CITY OF DIXON

## BUDGET OVERVIEW

FY2017 and FY2018

### CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Recreation 480	Recreation 481	Ag. Land Mitigation 490	CFD 2013-1 (Parklane) Construction 491	CIP FUNDS TOTAL
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>					
Beginning Fund Balance - July 2016	1,982,371	897,901	64,871	4,832,383	<b>10,383,268</b>
Estimated Revenue & Transfers	451,114	668,664	-	15,500	<b>2,929,152</b>
Total Projected Available Resources	2,433,485	1,566,565	64,871	4,847,883	<b>13,312,420</b>
Estimated Expenditures	105,000	120,086	-	4,847,883	<b>7,324,975</b>
Estimated Ending Fund Balance - June 30, 2017	<u>2,328,485</u>	<u>1,446,479</u>	<u>64,871</u>	<u>-</u>	<u><b>5,987,444</b></u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>					
Estimated Beginning Fund Balance - July 2017	2,328,485	1,446,479	64,871	-	<b>5,987,444</b>
Adopted Revenue & Transfers	227,490	69,000	-	-	<b>1,561,608</b>
Total Projected Available Resources	2,555,975	1,515,479	64,871	-	<b>7,549,052</b>
Adopted Appropriations	328,303	-	-	-	<b>1,770,118</b>
Estimated Ending Fund Balance - June 30, 2018	<u>2,227,672</u>	<u>1,515,479</u>	<u>64,871</u>	<u>-</u>	<u><b>5,778,934</b></u>

# CITY OF DIXON

## BUDGET OVERVIEW

FY2017 and FY2018

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

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655	N.First Street 720	CFD 2013-1 PARKLANE 725	SPECIAL ASSMT/CFD & L&L FUNDS TOTAL
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	110,672	1,021,117	62,909	1,282,658	834,447	<b>3,311,804</b>
Estimated Revenue & Transfers	228,161	89,074	66,423	682,071	404,750	<b>1,470,479</b>
Total Projected Available Resources	338,833	1,110,191	129,332	1,964,729	1,239,197	<b>4,782,283</b>
Estimated Expenditures	237,277	135,249	47,924	800,741	367,935	<b>1,589,127</b>
Estimated Ending Fund Balance - June 30, 2017	<u>101,556</u>	<u>974,942</u>	<u>81,408</u>	<u>1,163,988</u>	<u>871,262</u>	<u><b>3,193,156</b></u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	101,556	974,942	81,408	1,163,988	871,262	<b>3,193,156</b>
Adopted Revenue & Transfers	227,452	89,965	78,400	683,847	413,642	<b>1,493,306</b>
Total Projected Available Resources	329,008	1,064,907	159,808	1,847,835	1,284,904	<b>4,686,462</b>
Adopted Appropriations	227,452	276,291	136,011	683,013	413,642	<b>1,736,410</b>
Estimated Ending Fund Balance - June 30, 2018	<u>101,556</u>	<u>788,616</u>	<u>23,797</u>	<u>1,164,822</u>	<u>871,262</u>	<u><b>2,950,052</b></u>

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

	<b>DEBT SERVICE FUNDS</b>			<b>SUCCESSOR AGENCY FUNDS</b>		
	Lease Financing 275	DPFA Reassmt. Rev Bond 281	<b>DEBT SERVICE FUNDS TOTAL</b>	Housing Successor Agency 527	RDA Obligation Retirement 740	<b>SUCCESSOR AGENCY FUNDS TOTAL</b>
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	-	1,192,563	<b>1,192,563</b>	107,815	362,320	<b>470,134</b>
Estimated Revenue & Transfers	267,337	736,712	<b>1,004,049</b>	400	650,487	<b>650,887</b>
Total Projected Available Resources	267,337	1,929,275	<b>2,196,612</b>	108,215	1,012,807	<b>1,121,021</b>
Estimated Expenditures	267,337	682,332	<b>949,669</b>	30,000	719,138	<b>749,138</b>
Estimated Ending Fund Balance - June 30, 2017	<u>-</u>	<u>1,246,943</u>	<u><b>1,246,943</b></u>	<u>78,215</u>	<u>293,669</u>	<u><b>371,883</b></u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	-	1,246,943	<b>1,246,943</b>	78,215	293,669	<b>371,883</b>
Adopted Revenue & Transfers	265,372	677,809	<b>943,181</b>	-	433,386	<b>433,386</b>
Total Projected Available Resources	265,372	1,924,752	<b>2,190,124</b>	78,215	727,055	<b>805,269</b>
Adopted Appropriations	265,372	623,056	<b>888,428</b>	-	289,109	<b>289,109</b>
Estimated Ending Fund Balance - June 30, 2018	<u>-</u>	<u>1,301,696</u>	<u><b>1,301,696</b></u>	<u>78,215</u>	<u>437,946</u>	<u><b>516,160</b></u>



# Capital Equipment (All Funds)



# General Fund Five-Year Projections

**CITY OF DIXON**  
**CAPITAL EQUIPMENT/FIXED ASSETS**  
(not included in Capital Project Funds)  
**FY 2017-18 BUDGET**  
**ALL FUNDS**

**GENERAL FUND**

Dept #	(N)ew/ (R)eplace	Category*	Item Description	Total Cost/Unit	Quantity	Total Dept. Cost
111	R	E	Audio/Visual Equipment Replacement	50,000	1.00	50,000
143	R	B	Re-painting exterior/dry rot repair (Annex and Trailer) and stair replacement (Trailer).	20,000	1.00	20,000
143	R	B	Annex/Trailer flooring	20,000	1.00	20,000
143	R	B	Interior Painting (Annex only)	8,500	1.00	8,500
152	R	B	Re-painting exterior and siding repairs for City Hall.	95,000	1.00	95,000
152	R	E	Replaster competition pool	150,000	1.00	150,000
152	R	V	Replace 1999 pickup truck- currently inoperable	28,500	1.00	28,500
152	R	E	Towable port-a-potty for use by Cal Fire crews and staff at remote work sites.	5,000	1.00	5,000
152	R	E	Replace Diving Board	5,500	1.00	5,500
152	R	B	Repave and stripe parking lot at Northwest Park; tripping hazard	70,000	1.00	70,000
161	N	B	Enclosure concrete wall for police department parking lot, to include electronic gate access control systems.	70,000	1.00	70,000
166	N	V	Replace 2011 Chevy Tahoe (Lease return)	60,000	1.00	60,000
154	R	E	Replace vacuum truck (share with 305.301, 651, 655, 154)	475,000	0.025	11,875
<b>General Fund Total</b>						<b>594,375</b>

**OTHER FUNDS**

Fund	(N)ew/ (R)eplace	Category*	Item Description	Cost/Unit	Quantity	Total
305-301	R	V	Replace vacuum truck (share with 305.301, 651, 655, 154)	475,000	0.75	356,250
350	N	E	IT upgrade for computer reporting, dispatching, vehicle tracking, e-payments, and security cameras	100,000	1.00	100,000
350	R	V	Replace two transit busses	95,000	2.00	190,000
651	R	V	Replace vacuum truck (share with 305.301, 651, 655, 154)	475,000	0.20	95,000
655	R	V	Replace vacuum truck (share with 305.301, 651, 655, 154)	475,000	0.025	11,875
<b>Other Funds Total</b>						<b>753,125</b>

N = New  
R = Replacement

V = Vehicles  
E = Equipment  
F = Furniture/Fixtures

General Fund Total	594,375
Other Funds Total	753,125
<b>Grand Total Funded Capital</b>	<b>1,347,500</b>

**CITY OF DIXON GENERAL FUND FIVE YEAR PROJECTION**  
**Projected Budget 2017-18**

Updated 6/16/17

Description	AUDITED 2015-16	Revised 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
<b>Revenues</b>							
Property Taxes	3,487,603	3,703,923	3,839,753	3,897,349	3,955,810	4,034,926	4,115,624
Sales Taxes	5,744,837	6,272,105	6,008,510	6,128,680	6,251,254	6,376,279	6,503,804
Motor Vehicle In Lieu Taxes	1,341,890	1,410,142	1,452,446	1,481,495	1,511,125	1,541,347	1,572,174
Franchise Fees	589,478	585,043	584,531	596,222	608,146	620,309	632,715
Transient Occupancy Taxes	504,658	514,750	530,193	540,797	551,613	562,645	573,898
All Other Taxes	254,307	278,293	252,840	257,897	263,055	268,316	273,682
Admin Fees	224,009	241,308	264,220	269,504	274,894	280,392	286,000
Charges for Svcs/ Permits/Fees	2,011,043	3,040,456	2,536,517	2,587,247	2,638,992	2,691,772	2,745,607
Grants (or IGR)	384,652	155,186	5,150	5,150	5,150	5,150	5,150
Interest Income	74,244	6,936	67,385	7,663	55,855	55,855	74,244
All Other Revenues	264,084	218,259	187,574	187,574	187,574	187,574	187,574
<b>Total Revenues</b>	<b>14,880,805</b>	<b>16,426,401</b>	<b>15,729,119</b>	<b>15,959,578</b>	<b>16,303,467</b>	<b>16,624,565</b>	<b>16,970,474</b>
Transfers-In	1,293,894	1,052,241	1,184,451	1,196,296	1,208,258	1,220,341	1,232,544
<b>Total Revenues &amp; Transfers</b>	<b>\$ 16,174,699</b>	<b>\$ 17,478,642</b>	<b>\$ 16,913,570</b>	<b>\$ 17,155,873</b>	<b>\$ 17,511,726</b>	<b>\$ 17,844,906</b>	<b>\$ 18,203,018</b>
<b>Expenditures</b>							
Salary/Benefits	10,959,470	11,150,907	12,015,779	12,376,253	12,747,540	13,002,491	13,262,541
Operating Expenses	2,983,299	3,314,699	3,911,106	3,989,328	4,069,115	4,150,497	4,233,507
Capital Outlay	343,979	645,420	299,375	305,363	311,470	317,699	324,053
Transfers	773,187	38,985	402,689	300,914	306,699	307,130	174,541
<b>Total Expenditures/Transfers</b>	<b>\$ 15,059,935</b>	<b>\$ 15,150,011</b>	<b>\$ 16,628,949</b>	<b>\$ 16,971,858</b>	<b>\$ 17,434,823</b>	<b>\$ 17,777,817</b>	<b>\$ 17,994,642</b>
<b>Variance Revenue vs Expense</b>	<b>\$1,114,764</b>	<b>\$ 2,328,631</b>	<b>\$ 284,620</b>	<b>\$ 184,016</b>	<b>\$ 76,902</b>	<b>\$ 67,089</b>	<b>\$208,376</b>
<b>Beginning Fund Balance</b>	4,985,984	5,970,748	7,590,256	6,729,226	6,913,241	6,990,144	7,057,233
Trans. General Plan & One Time Items	(130,000)	(709,123)	(1,145,651)	-			
<b>Ending Fund Balance</b>	<b>\$ 5,970,748</b>	<b>\$7,590,256</b>	<b>\$6,729,226</b>	<b>\$ 6,913,241</b>	<b>\$ 6,990,144</b>	<b>\$ 7,057,233</b>	<b>\$ 7,265,609</b>
<b>Ending Reserve (ExcTransfers)</b>	<b>41.79%</b>	<b>50.23%</b>	<b>41.47%</b>	<b>41.47%</b>	<b>40.81%</b>	<b>40.39%</b>	<b>40.77%</b>

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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 2017-18**

Date		Description
December	31	Finance estimates labor costs - current and budget year
January	12	Template for Mid-Year Review to Departments
	27	Temporary Staffing requests due to Finance; any personnel allocation changes or increase in hours
	27	Mid Year Budget requests due to Finance
	31	Preliminary Discussion of 2017-18 budget parameters
February	1	General Fund Budget Worksheets including personnel budgets distributed to departments for review
	8	All other Funds Budget Worksheets including personnel budgets distributed to departments for review
	22	New Position Requests Due
	28	Mid-year budget review - City Council
March	9	General Fund worksheets due to Finance
	21	Department Head Budget meetings kick-off - Review positions/capital
	24	All other funds due to Finance
April	3	Worker's Comp rates for FY 2017-18 due to Finance (HR)
	1-14	Departmental Budget Review Meetings
	21	Budget narratives due to Finance
May	4	Preliminary Budget released to City Council
	4-16	Budget Reviewed by City Council
	12	Submit Discussion Papers to Finance
	17	Budget Workshop - All Funds
	24	Budget Workshop - tentative, if needed for additional discussions
June	1	Staff prepares Budget and resolution (making any changes from Budget workshops)
	13	Public Hearing to Adopt Budget and Gann Limit
	30	FY 2017-18 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 2017-18
	31	Adopted budget published and posted to website
Memo Only - City Engineering/Public Works manage the following related items:		
May	16	CIP to Planning Commission
June	30	5 year CIP to be adopted prior to this date

*The dates listed above are subject to change.*

# **Budget and Fiscal Practices and Policies**

## **Reporting Entity**

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

## **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 identified 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 at least 25%, 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.

## 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 2016, with sales 95.8% higher than the same period one year earlier. When adjusted to exclude reporting aberrations, actual sales were up 78.5%. A spike in sales from a few businesses and receipts from a recently opened industrial supplier were major factors in the increase.

Sales Tax		+/- %
FY 2015 Actual	3,794,562	
FY 2016 Actual	4,393,311	+15.8%
FY 2017 Estimate	7,149,835	+62.7%
FY 2018 Budget	6,008,510	-16.0%
<b>35.5% of total Revenue</b>		

There was also a sizable recapture of funds previously misallocated to other jurisdictions. As a frame of reference, during the same period Solano County revenues reflected a 3.7% increase, and the Bay area was up 1.6%. Payment aberrations and flattening gas prices increase service station receipts. There was a modest gain in restaurant sales also.

- Property Tax.** The first regular apportionments of 2016-17 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

Property Tax		+/- %
FY 2015 Actual	3,462,744	
FY 2016 Actual	3,458,115	-0.1%
FY 2017 Estimate	3,671,663	+6.2%
FY 2018 Budget	3,806,525	+3.7%
<b>22.5% of total Revenue</b>		

revenues received in Dixon and throughout Solano County. Due to improvements in the real estate market, county assessors are beginning to restore values. At the beginning of FY 2017, 73.3% of properties in Dixon that were awaiting restoration in 2012-13 have been fully restored. 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.

Motor Vehicle in-Lieu Tax		+/- %
FY 2015 Actual	1,356,799	
FY 2016 Actual	1,334,160	-1.7%
FY 2017 Estimate	1,410,142	+5.7%
FY 2018 Budget	1,452,446	+3.0%
<b>8.6% of total Revenue</b>		

- **Construction Permit Fees.** Building Permits saw a large increase in FY2017 as development and new home building increased. Based on updated information, FY 2018 is budgeted conservatively, although development is expected to continue. Residential permits continue to be issued for HVAC system, photovoltaic installation and residential reroof projects.

Construction Permit Fees		+/- %
FY 2015 Actual	504,806	
FY 2016 Actual	556,137	+10.2%
FY 2017 Estimate	1,415,850	+154.6%
FY 2018 Budget	1,198,321	-15.4%
<b>7.1% of total Revenue</b>		

- **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 2015 Actual	555,499	
FY 2016 Actual	583,430	+5.0%
FY 2017 Estimate	585,043	+0.3%
FY 2018 Budget	584,531	-0.1%
<b>3.5% of total Revenue</b>		

- 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 2015 Actual	345,449	
FY 2016 Actual	440,005	+27.4%
FY 2017 Estimate	514,750	+17.0%
FY 2018 Budget	530,193	+3.1%

**3.1% 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.

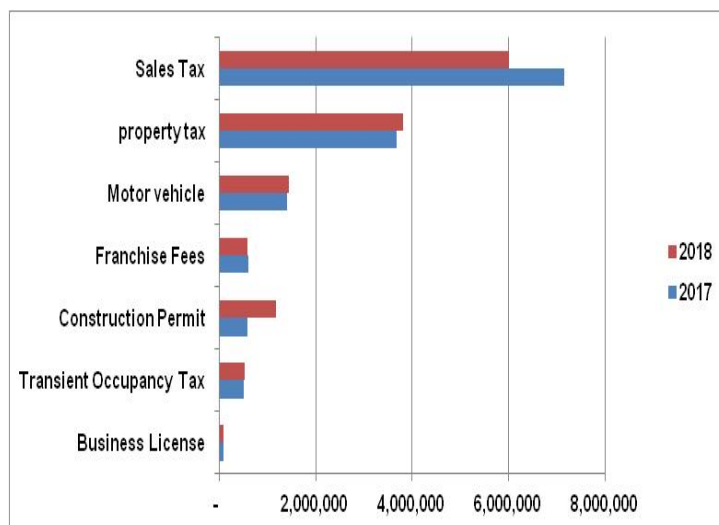
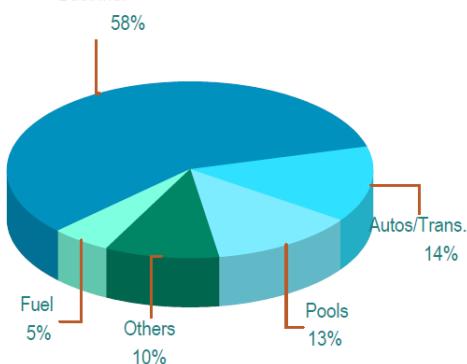
- Business Licenses.** These taxes are imposed on persons or entities for the privilege of conducting business within the city. The basis for the levy may be on a flat rate, number of employees, square footage, or gross receipts basis. Dixon's is on a flat rate basis depending on the business type and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

Business Licenses		+/- %
FY 2015 Actual	83,484	
FY 2016 Actual	87,232	+4.5%
FY 2017 Estimate	90,025	+3.2%
FY 2018 Budget	90,925	+1.0%

**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



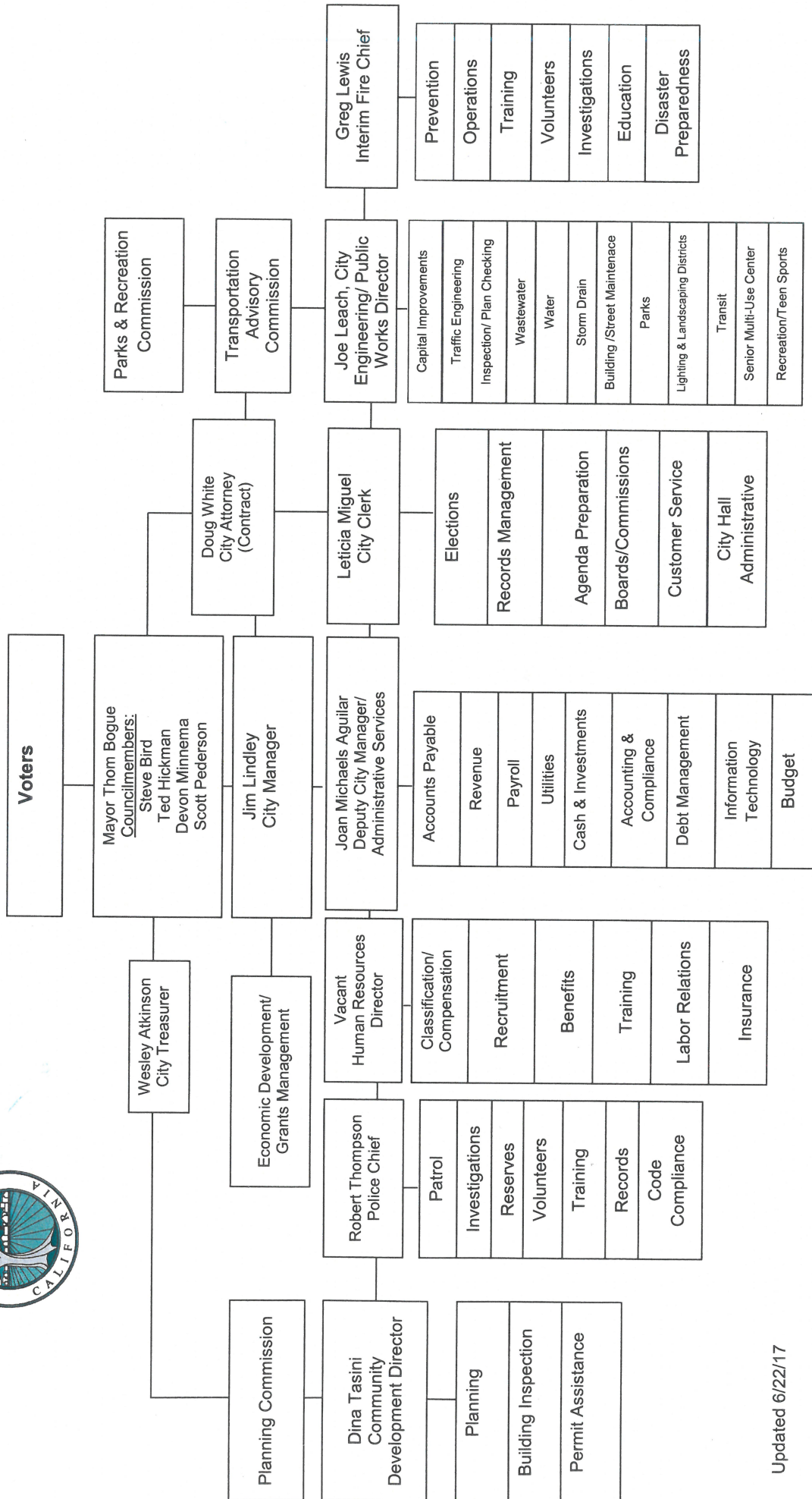


## Organization Chart



## Staffing Chart

# CITY OF DIXON 2017 ORGANIZATIONAL CHART



Updated 6/22/17

# City of Dixon

## FULL AND PERMANENT PART TIME CITY STAFFING

DEPARTMENT	FISCAL YEAR						
	11/12	12/13	13/14	14/15	15/16	16/17	17/18
City Manager <sup>1</sup>	1.00	2.00	2.00	2.00	2.00	2.00	2.00
City Clerk <sup>2</sup>	-	-	1.00	1.00	1.00	1.00	3.88
Administrative Services <sup>2</sup>	9.09	9.75	9.75	9.75	9.88	9.88	7.00
Human Resources <sup>2</sup>	2.75	2.75	1.75	1.75	1.75	1.75	1.75
Economic Development <sup>1</sup>	1.00	-	-	-	-	-	-
Community Development	3.00	2.40	3.13	2.98	3.00	4.00	4.00
City Engineering/Public Works	5.50	5.50	5.45	5.65	6.20	4.63	4.63
Parks/Building Maintenance <sup>3</sup>	9.00	7.50	7.63	8.15	7.48	9.80	10.80
Street Maintenance <sup>3</sup>	4.50	4.00	3.50	3.50	2.70	2.70	2.70
Storm Drain Maintenance <sup>3</sup>	-	-	-	-	0.75	0.75	0.95
Landscape/Lighting/ A.D. <sup>4</sup>	2.00	1.00	1.00	1.00	1.97	1.30	1.30
Police	30.00	30.00	30.00	30.00	31.00	31.00	31.00
Fire <sup>5</sup>	21.00	21.00	21.00	24.00	24.00	25.00	23.00
Recreation	1.40	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
Sewer	7.17	6.50	7.05	6.70	6.80	6.77	7.38
Water <sup>3</sup>	-	-	-	-	0.60	0.55	0.55
Transit <sup>6</sup>	6.21	6.19	5.75	5.75	5.75	6.50	7.50
Gas Tax <sup>7</sup>	-	-	-	-	0.50	0.50	0.50
TOTAL:	104.21	100.59	101.01	104.23	107.38	110.13	110.93

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

<sup>2</sup> In FY 11/12, due to budgetary restrictions and organizational changes, City Clerk duties and one staff member consolidated with HR; and Information Technology and other City Clerk Admin Staff became consolidated with Finance to become the Administrative Services Department. In FY13/14, the City Clerk position was moved back to its own cost center. In FY17/18 Admin Staff were moved back to the City Clerk Cost center.

<sup>3</sup> 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.

<sup>4</sup> FY 15/16 has FTE directly assigned to assessment districts and are combined here representing Fund 600, 651 & 655

<sup>5</sup> 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  
FY16/17 concluded the FEMA SAFER grant funding. One addition Firefighter position was funded during the fiscal year.

<sup>6</sup> Transit (Fund 350) has increased by 1.0 FTE based on increased community demand for van service.

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

<b>Classification Title</b>	<b>FY 2018 Authorized FTE</b>
Account Clerk II	1.00
Acct. & PR Analyst	1.00
Administrative Clerk II	1.88
Associate Civil Engineer	1.00
Associate Planner	1.00
Building Inspector II	1.00
Building Plans Examiner I	1.00
Chief Plant Operator - Wastewater	1.00
City Clerk	1.00
City Engineer/Public Works Director	1.00
City Manager	1.00
Comm. Development Director	1.00
CSO II	3.00
Deputy Clerk	1.00
Deputy CM/Admin Svcs	1.00
Deputy Finance Director	1.00
Econ. Develop/Grants Mgr	1.00
Engineering Tech III	1.00
Finance Analyst	1.00
Fire Captain	3.00
Fire Chief	1.00
Fire Division Chief	2.00
Fire Engineer	6.00
Fire Fighter	3.00
Fire Fighter/Paramedic	6.00
Fire Fighter/Paramedic - Ltd	1.00
Human Resources Director	1.00
Human Resources Technician	0.75
IT Manager	1.00
Maintenance Worker I	1.80
Maintenance Worker II	10.00
Management Analyst I	1.00
Parks & Bldg Maint Supervisor	1.00
Police Captain	2.00
Police Chief	1.00
Police Officer	17.00
Police Sergeant	6.00
Public Safety Admin. Manager	2.00
Public Works Operations Mgr.	1.00
Records Clerk	1.00
Recreation Manager	1.00
Recreation Supervisor	1.00
Senior Transit Driver	1.00
Sr. Account Clerk	1.00
Sr. Admin Clerk	1.00
Sr. Civil Engineer	1.00
Sr. Maintenance Worker	2.00
Sr. Utilities Maintenance Worker	1.00
Sr. Wastewater Operator	1.00
Streets& Utilities Maint Supervisor	1.00
Transit Driver/Dispatcher	5.50
Transit Supervisor	1.00
Utilities Maintenance Worker II	1.00
Wastewater Operator I	1.00
Wastewater Operator II	1.00
<b>Grand Total</b>	<b>110.93</b>



# 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.

**Technology Fee – Fund 108 – NEW FUND**

This new fund was established in fiscal year 2017. It was established to track the new Technology Fee adopted to recover costs necessary to provide improved permit tracking and processing software. This fund is managed by the Community Development department.

**Planning Agreements – Fund 190**

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

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.

**OPEB Reserve Fund – Fund 841**

The OPEB Reserve Fund was established in fiscal year 2016 to account for funds for OPEB liability and future financial obligations. It is the intention to each fiscal year to evaluate salary savings, and augment his fund when fiscal conditions allow.

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

**SUMMARY OF FY 2017 PROJECTED RESOURCES AND APPROPRIATIONS**

<b>BEGINNING FUND BALANCE JULY 2016</b>	<b>\$ 5,970,748</b>
<b>ESTIMATED FY2016-17</b>	<b><u>Projected Year- End</u></b>
ESTIMATED REVENUE	17,449,213
TRANSFERS IN	<u>1,052,241</u>
ESTIMATED REVENUE AND TRANSFERS	<u>18,501,454</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	24,472,202
TOTAL ESTIMATED EXPENDITURES & TRANSFERS	15,111,026
TRANSFERS OUT (Fund 100)	1,080,537
TRANSFERS OUT, (Fund 101) for General Plan	<u>641,983</u>
Sub-Total Appropriations/Transfers (Recurring)	16,833,546
One-time Items, inc capital	<u>944,870</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>17,778,416</u>
<b>ESTIMATED FUND BALANCE JUNE 2017</b>	<b>6,693,786</b>
Budget Reserve (%)	44.72%

**SUMMARY OF FY 2018 PROPOSED RESOURCES AND APPROPRIATIONS**

<b>BEGINNING FUND BALANCE JULY 2017 (estimated)</b>	<b>\$ 6,693,786</b>
<b>PROPOSED FY 2017-18 BUDGET</b>	<b><u>Amount</u></b>
PROPOSED REVENUE	15,729,118
TRANSFERS IN	<u>1,184,451</u>
PROPOSED REVENUE AND TRANSFERS	16,913,569
TOTAL ESTIMATED AVAILABLE RESOURCES	\$ 23,607,355
TOTAL RECURRING APPROPRIATIONS	15,926,885
TRANSFERS OUT (Fund 100)	402,689
TRANSFERS OUT, (Fund 101) for General Plan	<u>100,000</u>
Sub-Total Appropriations/Transfers (Recurring)	16,429,574
One-time Items, inc capital	<u>1,360,821</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>17,790,395</u>
<b>ESTIMATED FUND BALANCE JUNE 2017</b>	<b>\$ 5,816,960</b>
Budget Reserve (%)	36.52%

# CITY OF DIXON

## GENERAL FUND 100

### BUDGET SUMMARY BY DEPARTMENT

DEPARTMENT	FY 2017			FY 2018		
	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	BUDGET PROJECTIONS	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	BUDGET
000 Non Departmental <sup>1</sup>	-	1,596,639	1,596,639	-	1,206,072	1,206,072
111 City Council	83,107	65,045	148,152	94,898	115,490	210,388
112 City Manager	370,247	59,644	429,891	389,033	38,920	427,953
113 City Clerk	80,070	104,853	184,923	374,810	45,763	420,573
114 Administrative Services	946,458	276,152	1,222,610	808,781	294,785	1,103,566
115 Human Resources	179,411	111,873	291,284	208,867	85,958	294,825
118 City Attorney	-	632,342	632,342	-	385,000	385,000
119 Insurance	-	222,068	222,068	-	264,600	264,600
132 Community Development	352,940	66,713	419,653	433,683	43,195	476,878
143 Engineering	489,706	447,454	937,160	524,662	742,250	1,266,912
152 PW Parks Maintenance	964,914	536,823	1,501,737	1,095,280	815,050	1,910,330
153 PW Street Maintenance	267,002	200,484	467,486	300,084	161,650	461,734
154 PW Storm Maintenance	90,927	92,457	183,384	115,029	79,100	194,129
161 Police	3,539,594	712,509	4,252,103	3,932,565	752,920	4,685,485
166 Fire	3,608,655	647,541	4,256,196	3,405,761	578,703	3,984,464
171 Recreation	250,085	39,349	289,434	259,738	24,010	283,748
172 S/MUC	83,226	18,144	101,370	92,458	21,280	113,738
<b>TOTALS</b>	<b>11,306,343</b>	<b>5,830,090</b>	<b>17,136,433</b>	<b>12,035,649</b>	<b>5,654,746</b>	<b>17,690,395</b>
Non-Recurring & Capital Expenditures	(155,436)	(596,163)	(751,599)	(19,870)	(690,300)	(710,170)
<b>Total Recurring General Fund Budget</b>	<b>11,150,907</b>	<b>5,233,927</b>	<b>16,384,834</b>	<b>12,015,779</b>	<b>4,964,446</b>	<b>16,980,225</b>
Transfers Out	-	(1,273,808)	(1,273,808)	-	(1,053,340)	(1,053,340)
Total without Transfers	11,150,907	3,960,119	15,111,026	12,015,779	3,911,106	15,926,885

Note: <sup>1</sup>Dept 000 includes transfers

**City of Dixon Budget FY 2017-18**  
**000-Non Departmental (GENERAL FUND REVENUE AND TRANSFERS)**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
100-000-401100-0000	Homeowner's Exemption	34,154	33,084	32,260	33,228
100-000-401200-0000	Secured Property Taxes	3,178,432	3,186,031	3,399,956	3,501,955
100-000-401300-0000	Supplemental Taxes	45,943	61,476	68,255	61,120
100-000-401400-0000	Unsecured Property Taxes	238,369	207,012	203,452	243,450
100-000-401500-0000	Property Transfer Tax	83,525	84,818	107,338	80,895
100-000-411200-0000	Motor Vehicle in-Lieu Tax	7,788	-	-	-
100-000-411250-0000	VLF/ERAF Swap	1,349,011	1,341,890	1,410,142	1,452,446
100-000-411300-0000	Sales & Use Tax	3,794,562	4,618,948	7,149,835	6,008,510
100-000-411350-0000	Sales Tax in Lieu -Triple Flip	903,480	1,125,889	-	-
100-000-411400-0000	Sales Tax - Public Safety	80,215	80,453	80,930	81,020
100-000-415100-0000	Business Licenses	83,975	89,036	90,025	90,925
100-000-415100-9000	Business License - New	(491)	-	-	-
100-000-415200-0000	Franchise Tax - Cable TV	84,332	82,363	79,850	78,500
100-000-415210-0000	Franchise Tax-Pac Bell (AT&T)	42,825	45,554	32,580	28,690
100-000-415300-0000	Franchise Tax - PGE	121,853	128,808	128,668	129,956
100-000-415400-0000	Franchise Tax - Refuse	306,489	332,753	343,945	347,385
100-000-415600-0000	Transient Occupancy Tax	345,449	504,658	514,750	530,193
100-000-420200-0000	Admin Fees - City Management	57,656	32,602	13,565	13,860
100-000-420300-0000	Admin Fees - Finance	26,219	13,625	13,200	15,400
100-000-420310-0000	Admin Fees- SB1186 Bus Lic Fee	53	58	53	50
100-000-420400-0000	Admin Fees - Public Works	276,252	177,725	214,490	234,910
100-000-421000-0000	Arena Use	5,916	6,463	8,532	7,000
100-000-421100-0000	Athletic Field Use	9,515	4,924	4,900	4,900
100-000-421200-0000	Bicycle Permits	8	86	80	50
100-000-421300-0000	Building Permits	326,102	274,181	354,785	318,355
100-000-428400-0000	Dog License	23,139	21,866	23,175	21,870
100-000-428500-0000	Encroachment Inspection Fee	17,609	25,423	573,235	630,370
100-000-428500-2552	Inspection-Eng-Parklane Unit 2	-	55,000	-	-
100-000-428600-0000	Fire Contract Service Fee	609,158	661,331	735,536	748,045
100-000-428700-0000	Fire Dept Fees	65,855	66,104	69,728	56,000
100-000-428750-1105	Fire Dept. Fees - Fire Academy	28,349	18,105	25,000	34,500
100-000-428750-1106	Fire Dept Fees-Hosted Training	22,531	-	25,000	20,000
100-000-428800-0000	Fire Dept Permits	9,331	8,342	8,875	8,600
100-000-428801-0000	Fireworks stand fees	1,250	1,250	1,000	1,000
100-000-428900-0000	Fire Extrication Fees	-	635	-	-
100-000-428901-0000	EMS First Responder Fee	-	-	2,500	25,000
100-000-429000-0000	Garage Sale Permits	1,980	1,943	1,170	1,650
100-000-429200-0000	Miscellaneous Fees	-	1,410	-	-
100-000-42900-0257	Cannabis Pilot Program Fees	-	-	50,000	-
100-000-429300-0000	Misdemeanor Fines	20,296	18,262	7,200	12,730
100-000-429700-0000	Other Permits	6,220	13,997	30,469	20,215
100-000-429900-0000	Parking Fines	605	1,698	1,715	1,800
100-000-433100-0000	Plan Check Fee	128,590	124,469	217,680	206,931
100-000-433200-0000	Plan Check Fee - Engineering	2,100	7,290	220,256	2,300
100-000-433200-2553	Plan Chk-Eng-Parklane Unit 3	-	-	-	-
100-000-433300-0000	Planning & Zoning Charges	23,465	33,105	19,425	20,150
100-000-433350-0000	Planning - Reimburse Agreement	-	656	-	700
100-000-433400-0000	Police Dance Security Fee	2,700	2,027	1,640	2,000
100-000-433500-0000	Police Dept Fees	8,995	7,126	5,458	6,265
100-000-434000-0000	Rental Reservations	7,548	7,058	6,770	7,150
100-000-434100-0000	Rental - S/MUC	13,857	9,605	13,295	12,385
100-000-434200-0000	Rental - Softball Lights	3,656	12,590	4,220	3,700
100-000-436000-0000	State Highway Maintenance	15,750	10,500	10,780	10,500

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
100-000-436100-0000	Std Plans/Specs/Publications	41	-	-	-
100-000-436300-0000	Swim Team Dolphins	7,300	7,833	11,675	7,850
100-000-436400-0000	Swimming - Lap Swim	7,195	7,531	6,100	6,758
100-000-436500-0000	Swimming Instructions	32,155	31,449	29,600	30,400
100-000-436600-0000	Swimming Pool Admissions	(5)	20	13,500	13,500
100-000-436600-0201	Pool Admission - Age 2 & under	454	579	-	-
100-000-436600-0202	Pool Admission - Ages 3 - 17	8,520	8,860	-	-
100-000-436600-0203	Pool Admission - Age 18 - 54	4,863	5,167	-	-
100-000-436600-0204	Pool Admission - Age 55 & Over	346	328	-	-
100-000-436700-0000	Swimming Pool Rentals	6,581	6,057	5,435	5,200
100-000-436800-0000	Concessions	1,210	1,496	1,200	1,200
100-000-460100-0000	Abandoned Vehicle Program	11,252	17,019	15,510	17,690
100-000-460400-0000	Copies	478	2,579	325	375
100-000-460500-0000	Donations	-	-	1,800	-
100-000-460500-1505	Donations - Pass thru Teen Ctr	5,000	-	-	-
100-000-460600-0000	Emergency Cost Recovery Prog	-	-	413,509	150,000
100-000-460600-1110	Emerg Cost Recovery - CalFire	325,887	396,805	-	-
100-000-460700-0000	EMS Fire Project	119,378	119,378	119,378	119,378
100-000-460900-1002	Grant Funds - Police/Avoid 10	6,055	10,251	2,554	-
100-000-460910-0000	Grant Funds - ATOD	3,503	-	-	-
100-000-461000-0000	Grant Funds - PW	5,142	53,185	19,134	5,150
100-000-461115-0000	Grant - Homeland Security/FEMA	1,223	1,578	-	-
100-000-461115-1107	Grant - FEMA SAFER Volunteer	39,128	14,861	20,000	-
100-000-461115-1108	Grant - FEMA SAFER Career	260,470	288,473	113,498	-
100-000-461120-1116	Grant - 2014 VFA Grant	-	16,304	-	-
100-000-461500-0000	Insurance Settlement	677	-	-	-
100-000-461600-0000	Interest Earned	57,739	65,412	59,860	61,005
100-000-461700-0000	Lease Revenue	81,576	136,786	137,035	138,074
100-000-461800-0000	Miscellaneous Income	(502)	44,823	68,780	23,000
100-000-461800-0247	Misc Income - Reimbursements	3,428	8,291	8,359	5,000
100-000-462050-3003	DUSD Reimbursements - Meetings	1,760	1,199	1,200	1,200
100-000-462050-3004	Reimbursements - Library Mtgs	509	465	510	300
100-000-462100-0000	POST Reimbursement	6,508	405	-	-
100-000-462700-0000	SB-90 Reimbursements	51,447	58,112	11,890	20,000
100-000-463000-0000	Special Trips (Self Funded)	-	-	195	-
100-000-463100-0000	Worker's Comp Refund	4,070	-	70,352	-
100-000-463101-0000	Liability Insurance Refund	54,174	-	14,870	-
100-000-470100-0000	Unrealized Gain on Investments	4,921	9,644	(9,710)	-
	<b>Fund Revenue</b>	<b>13,527,096</b>	<b>14,857,115</b>	<b>17,442,277</b>	<b>15,722,739</b>
100-000-490300-0000	Transfer from Recreation	13,914	16,211	16,060	17,189
100-000-491100-0000	Transfer from Sewer O & M	271,372	312,923	312,070	341,901
100-000-491108-0000	Transfer from User Tec Fee	-	-	-	12,207
100-000-491310-0000	Transfer fr Sewer Impvmt (310)	1,548	1,418	1,314	29,226
100-000-491315-0000	Transfer fr Sewer Rehab (315)	4,313	6,059	6,062	4,984
100-000-491316-0000	Trfr from Sewer Mixed (316)	235	176	184	263
100-000-491331-0000	Transfer from Water O&M (331)	89,796	127,605	128,418	148,485
100-000-491334-0000	Transfer from Water Capital	-	-	-	124
100-000-491335-0000	Tsfr from Water Cap Proj Rehab	-	1,429	1,514	1,843
100-000-491700-0000	Transfer from Transit O & M	63,047	69,905	68,815	80,872
100-000-491750-0000	Transfer from Cap Projs	22,444	22,247	40,675	34,601
100-000-491831-0000	Tsfr from Infrastructure Rsv	-	41,074	46,711	70,000
100-000-492740-0000	Transfer from Successor Agency	-	-	145,589	144,277
100-000-492800-0000	Transfer from Gas Tax	234,899	205,250	245,470	204,502
100-000-492900-0000	Transfer from Traffic Safety	725	561	587	1,277

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
100-000-496200-0000	Transfer from NFSAD	265	2,042	2,167	183
100-000-497300-0000	Transfer from Equip Replace	12,500	48,664	35,000	39,000
100-000-497500-0000	Transfer from Building Res.	105,433	43,670	-	48,500
100-000-497600-0000	Transfer from CFD	1,237	1,570	1,605	5,017
	<b>Transfers In</b>	<b>1,071,728</b>	<b>1,096,328</b>	<b>1,052,241</b>	<b>1,184,451</b>
100-000-522400-0000	Consultants - Professional	2,275	34,408	4,500	-
100-000-523800-0000	County Charges	47,826	46,393	47,996	49,340
100-000-529400-0000	Lease Purchase - Solar	92,713	104,784	108,884	103,392
100-000-560400-0000	Capital Outlay	141,895	-	161,451	-
	<b>Department Expenditures</b>	<b>284,709</b>	<b>185,585</b>	<b>322,831</b>	<b>152,732</b>
100-000-590103-0000	Transfer to Recreation	-	3,482	11,508	14,345
100-000-590300-0000	Transfer to L&L	55,762	53,863	78,863	63,180
100-000-590830-0000	Transfer to Building Reserve	50,000	-	50,000	50,000
100-000-590831-0000	Tsfr to Infrastructure Reserve	50,000	50,000	50,000	-
100-000-590832-0000	Tsfr to Technology Replacement	-	-	40,000	40,000
100-000-591105-0000	Transfer to Community Support	5,000	-	-	-
100-000-591108-0000	Transfer to User Tech Fee Fund	-	-	34,728	-
100-000-591190-0000	Transfer to Planning Agreements	-	-	83,182	-
100-000-591400-0000	Transfer to Unrestricted CIP	-	-	193,271	650,651
100-000-591540-0000	Transfer to Traffic Safety	-	-	-	30,000
100-000-591655-0000	Transfer to CFD (655)	22,540	-	-	-
100-000-591710-0000	Transfer to West A St AD	3,964	-	-	-
100-000-591840-0000	Transfer to PERS Stabilization	-	75,602	-	-
100-000-591841-0000	Transfer to OPEB Reserve	-	500,000	500,000	-
100-000-597275-0000	Transfer to Lease Financing	119,339	25,280	232,256	205,164
	<b>Transfers Out</b>	<b>306,605</b>	<b>708,227</b>	<b>1,273,808</b>	<b>1,053,340</b>
	<b>TOTAL FUND REVENUE</b>	<b>14,598,824</b>	<b>15,953,443</b>	<b>18,494,518</b>	<b>16,907,190</b>
	<b>TOTAL DEPT EXPENDITURES/TRANSFERS</b>	<b>591,314</b>	<b>893,812</b>	<b>1,596,639</b>	<b>1,206,072</b>

***City of Dixon Budget FY 2017-18***  
**000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)**  
**OPERATING EXPENSES SUMMARY SHEET**

<b>2018</b>		
<b>Account Code</b>	<b>Adopted</b>	<b>Brief Detail Description</b>
523800	49,340	Property Tax Administration Fees
529400	103,392	Solar Panel Lease Payments
590103	14,345	Transfer to Recreation Fund (103)
590300	63,180	Transfer to L&L (600)
590830	50,000	Transfer to Building Reserve (830)
590832	40,000	Transfer to Technology Reserve
591400	650,651	Transfer to Unrestricted CIP for Pardi Market
591540	30,000	Transfer to Traffic Safety
597275	205,164	Transfer to Lease Financing (275)
<b>Total</b>	<b>1,206,072</b>	

## City Council

The City Council is comprised of a directly elected Mayor and four (4) district elected 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>
Thom Bogue	Mayor	2016-2020
Scott Pederson	Vice-Mayor	2014-2018
Steve Bird	Councilmember	2016-2020
Ted Hickman	Councilmember	2014-2018
Devon Minnema	Councilmember	2016-2020



**City of Dixon Budget FY 2017-18**  
**111 - CITY COUNCIL**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
100-111-511100-0000	Salaries/Wages PT	24,105	25,110	26,120	33,450
100-111-511170-0000	Commissions/Committees	3,200	5,150	7,400	8,400
100-111-512100-0000	Medicare	2,007	2,453	2,660	6,740
100-111-512400-0000	Health Insurance	23,002	46,003	45,969	44,865
100-111-512600-0000	Worker's Comp Insurance	564	626	958	1,444
100-111-521800-0000	Communications	2,256	2,509	2,410	2,410
100-111-524200-0000	Dues/Subscriptions	34,406	33,624	37,639	38,780
100-111-526000-0000	Equip Repairs/Maintenance	556	-	1,000	-
100-111-530200-0000	Meetings/Seminars	8,809	6,859	12,950	9,700
100-111-531000-0000	Mileage Reimbursement	-	2,325	1,555	1,700
100-111-531600-0000	Office Supplies	83	38	200	200
100-111-535600-0000	Special Supplies	3,727	5,439	3,000	4,200
100-111-535650-0000	Subsidies to Comm Groups	15,110	7,529	6,291	8,500
100-111-535750-0000	Training	657	-	-	-
100-111-560400-0000	Capital Outlay	-	6,098	-	50,000
<b>TOTAL DEPT. EXPENDITURES</b>		<b>118,482</b>	<b>143,762</b>	<b>148,152</b>	<b>210,388</b>

# **City of Dixon Budget FY 2017-18**

## **111 - CITY COUNCIL**

### **OPERATING EXPENSES SUMMARY SHEET**

<b>2018</b>		
<b>Account Code</b>	<b>Adopted</b>	<b>Brief Detail Description</b>
521800	2,410	iPad monthly access and insurance
524200	38,780	League dues \$6,675, League North Bay \$250; Travis RAFC \$135, Solano County Water Authority \$3,000, LAFCO \$7659 ABAG \$4,500, Granicus subscription maintenance \$750 month; Granicus Open Platform \$400/month; Travis Consortium \$2,000; included inflationary factor
530200	9,700	Annual League Conference (Sacramento), Solano EDC, Dixon Chamber installation lunch
531000	1,700	Mileage reimbursement
531600	200	Office Supplies, including business cards
535600	4,200	Name plaques, publications, drinking water at City Hall; Closed Session meals
535650	8,500	Community Subsidy Funding (Grillin' N Chillin' staff time)
560400	50,000	Capital purchases - see detail on Capital Equipment/Fixed Asset page
<b>Total</b>	<b>115,490</b>	

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

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	E	Replace AV System	50,000	1.00	50,000
<b>Total</b>					<b>50,000</b>

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

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**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
<b><i>PERMANENT EMPLOYEES:</i></b>						
Mayor	1.00	7,350	1,114	7,209	254	15,926
Councilmember	1.00	6,270	1,031	7,209	216	14,726
Councilmember	1.00	6,270	1,706	16,029	216	24,221
Councilmember	1.00	6,270	1,031	7,209	216	14,726
Councilmember	1.00	6,270	1,031	7,209	216	14,726
Treasurer	1.00	1,020	78	-	35	1,133
Planning Commission	7.00	4,200	321	-	145	4,666
Transportation Commission	7.00	2,100	161	-	72	2,333
Parks & Recreation Commission	7.00	2,100	161	-	72	2,333
Subtotal:	27.00	41,850	6,634	44,865	1,444	94,793
<i>Other payroll costs:</i>						
PERS Health Administration	-	-	106	-	-	106
Subtotal:	-	-	106	-	-	106
<b>GRAND TOTAL:</b>	<b>27.00</b>	<b>41,850</b>	<b>6,740</b>	<b>44,865</b>	<b>1,444</b>	<b>94,898</b>

Ordinance No. 14-015 adopted by the City Council on December 9, 2014 increased the salaries and provides health & welfare benefits to Councilmembers.

Commissioners have the option to waive the stipend. Currently 2 Planning Commissioners, 2 Parks and Rec Commissioners and 1 Transportation Advisory Commissioner waive the stipend. This results in savings of ~\$2,300.

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# 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 – 2017 – Department Accomplishments**

- Submitted a balanced city budget for the fifth consecutive year.
- Successfully continued 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.
- Initiated the Heritage Commons Phase III senior housing project.
- Completed the Colavita relocation project from New Jersey.
- Completed the Ruhstaller Beer and Tasting Room relocation project.
- Reviewed a submitted application for the TEC Equipment project

- Completed the Waste Water Treatment Facility construction project.
- Acquired the Pardi Market site for a city project and initiated the Pardi Market Site Citizens Development Committee to select a preferred alternative concept for future development.
- Completed Phase I of the Solano County Moving Solano Forward initiative.

### **Budget Year - 2018 - 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 implementation of Phase II of the Moving Solano Forward initiative, including submitting a Comprehensive Economic Development Strategy (CEDS) to the U.S. Economic Development Administration.
- 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
- Continue housing projects in a responsible way, including among others: subordinations, housing rehabilitations, First-Time Homebuyers, and compliance with affordable housing covenants.
- Continue Community Development Block Grant (CDBG) programs with the California Department of Housing and Community Development (HCD).
- Continue planning and preparation for the Parkway Boulevard Overpass project



**City of Dixon Budget FY 2017-18**  
**112 - CITY MANAGER**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
100-112-511000-0000	Salaries/Wages	215,468	236,375	256,817	266,734
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	3,600	4,800
100-112-512100-0000	Medicare	3,384	3,496	3,650	4,332
100-112-512200-0000	Retirement	39,651	44,584	49,041	58,432
100-112-512220-0000	PARS 403b Suppl. Retire Plan	24,439	24,439	24,439	24,439
100-112-512300-0000	Disability Insurance	876	993	1,033	1,091
100-112-512400-0000	Health Insurance	29,356	29,570	30,222	27,307
100-112-512600-0000	Worker's Comp Insurance	1,027	1,101	1,445	1,897
100-112-521200-0000	Business Development	280	991	-	2,000
100-112-521800-0209	Communications - Emp Stipend	2,040	2,040	2,040	2,040
100-112-522400-0000	Consultants - Professional	4,200	4,249	41,592	13,750
100-112-522600-0000	Contr Servs - Non Professional	-	1,691	1,944	3,000
100-112-524200-0000	Dues/Subscriptions	9,435	9,795	9,280	10,180
100-112-530200-0000	Meetings/Seminars	1,541	3,175	3,575	6,000
100-112-531600-0000	Office Supplies	117	326	221	250
100-112-535600-0000	Special Supplies	1,862	771	992	1,700
<b>TOTAL DEPT. EXPENDITURES</b>		<b>342,982</b>	<b>368,396</b>	<b>429,891</b>	<b>427,953</b>

**City of Dixon Budget FY 2017-18**  
**112 - CITY MANAGER**  
**OPERATING EXPENSES SUMMARY SHEET**

<b>Account Code</b>	<b>2018 Adopted</b>	<b>Brief Detail Description</b>
521200	2,000	Business Workshops (Employer Roundtable, etc.); Property Owner Workshop
521800-0209	2,040	Communications - Employee Stipend
522400	13,750	Consultants Professional - HDL property tax (split w/ 114), Moving Solano Forward
522600	3,000	Economic Development brochures, data lists, graphics, flyers
524200	10,180	ICMA Dues, Solano EDC - \$8,000, CALED; DDBA; California City Manager Foundation (CCMF)
530200	6,000	League Annual seminar (Sacramento) and City Manager (Newport Beach); Economic Development seminar: Solano EDC breakfasts; Dixon Chamber Installation
531600	250	Office supplies
535600	1,700	Special Supplies
<b>Total</b>	<b>38,920</b>	

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**GENERAL FUND 100  
DEPT. 112  
CITY MANAGER**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b><i>PERMANENT EMPLOYEES:</i></b>								
City Manager	1.00	180,373	56,392	14,601	2,827	648	1,246	256,087
Econ. Develop/Grants Mgr	1.00	91,160	2,040	12,609	1,505	443	651	108,409
Subtotal:	2.00	271,534	58,432	27,210	4,332	1,091	1,897	364,496
<b><i>Other payroll costs:</i></b>								
PERS Health Administration/Sr. Mgmt Life Insura			-	97	-	-	-	97
Retirement Health Benefit & PARS 403b			24,439	-	-	-	-	24,439
Subtotal:		-	24,439	97	-	-	-	24,537
<b>GRAND TOTAL:</b>	<b>2.00</b>	<b>271,534</b>	<b>82,871</b>	<b>27,307</b>	<b>4,332</b>	<b>1,091</b>	<b>1,897</b>	<b>389,033</b>

*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 – 2017 – Department Accomplishments**

The first two quarters of the 2016/2017 fiscal year did not see any notable accomplishments as the City Clerk position was vacant and filled by a temp. However, in the last two quarters of this fiscal year, we have or will accomplish the following notable accomplishments.

- Realigned staffing to the City Clerk for improved front counter supervision and improved public service.
- Presentation to the City Council for direction on replacing the current Audio and Video equipment in the Council Chambers.
- Began RFP process for obtaining bids to replace our audio video system.
- Processed four City Council Recall Initiatives.
- Developed and carried-out back-up plans for audio-video activities and conducted recruitment for two part time Audio-Video Technicians.

### **Budget Year –2018 – Department Work Plan/Goals**

This year looks exciting for further advancing our services to the public and increasing revenue opportunities. During the 2017/2018 budget year, we anticipate accomplishing the following goals.

- Award a contract and replace our audio video system in the Council Chambers.
- Continue to digitally transfer City documents to the City's website to transition to digital electronics records management.
- Offer notary services to the public.
- Implement a passport issuance program to save the citizens of Dixon from having to travel to County offices to obtain passports.
- Implement further web site improvements to improve governmental transparency.
- Improve the meeting agenda noticing to the public by improving the internal staff report deadlines for docketing and further improve public meeting notification.
- Research and Implement a city-wide electronic agenda management system.

**City of Dixon Budget FY 2017-18**  
**113 - CITY CLERK**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
100-113-511000-0000	Salaries/Wages	84,207	86,221	56,648	248,185
100-113-511010-0000	Admin Leave Paid	2,367	2,599	-	-
100-113-511020-0000	Comp Paid	-	1,614	-	-
100-113-511100-0000	Salaries/Wages PT	6,102	4,750	4,715	7,805
100-113-512100-0000	Medicare	1,409	1,447	1,043	4,335
100-113-512200-0000	Retirement	16,460	18,657	3,510	68,454
100-113-512210-0000	Retirement - PARS	79	62	36	101
100-113-512300-0000	Disability Insurance	383	393	384	1,141
100-113-512400-0000	Health Insurance	14,633	14,631	11,904	43,055
100-113-512600-0000	Worker's Comp Insurance	520	465	432	1,733
100-113-520400-0000	Advertising/Publications	8,055	8,380	9,000	9,000
100-113-522400-0000	Consultants - Professional	3,278	6,910	35,000	7,000
100-113-522600-0000	Contr Servs - Non Professional	1,257	1,313	1,954	2,000
100-113-524000-0000	Exams/Physicals/Testing	41	-	-	200
100-113-524200-0000	Dues/Subscriptions	275	295	700	700
100-113-524600-0000	Elections	28,379	54	37,500	-
100-113-530200-0000	Meetings/Seminars	792	1,531	1,830	2,800
100-113-531000-0000	Mileage Reimbursement	56	118	300	300
100-113-531400-0000	Office Equip Maint/Rental	2,470	3,083	3,375	3,763
100-113-531600-0000	Office Supplies	1,935	2,007	1,500	2,000
100-113-531600-0000	Office Supp - City Hall General	-	-	2,194	6,000
100-113-532800-0000	Postage	11,716	12,156	11,500	12,000
<b>TOTAL DEPT. EXPENDITURES</b>		<b>184,416</b>	<b>166,685</b>	<b>183,525</b>	<b>420,573</b>

# City of Dixon Budget FY 2017-18

## 113 - CITY CLERK

### OPERATING EXPENSES SUMMARY

2018		
Account Code	Adopted	Brief Detail Description
520400	9,000	Advertising public hearings; bid and public notices; publishing ordinances.
522400	7,000	Consultants - Code Publishing for updates to municipal code.
522600	2,000	City Hall alarm contract
524000	200	Exams/Physicals/Testing
524200	700	Professional organization membership dues and subscriptions -CCAC, IIMC, CACEO
530200	2,800	Conferences and Seminars for: LOCC New Law and Election Seminar, \$825 ; CCAC Annual Conference, \$1100; CCAC Division meetings, 200; Workshops,\$675.
531000	300	Employee mileage reimbursement for: classes, seminars, training, out-of-town meetings, etc.
531400	3,763	Office equipment rental and agreements - records retention management - Corodata \$225 per month.
531600	2,000	Office Supplies - printer cartridges, handbook binding supplies
531600-0103	6,000	City Hall general office supplies - moved from Dept 114 during FY 2017 midyear adjustments
532800	12,000	City postage meter and postage supplies, and express mail items
<b>Total</b>	<b>45,763</b>	

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

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

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512700	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 513300	Total Employee
<b><i>PERMANENT EMPLOYEES:</i></b>									
City Clerk	1.00	76,677	-	21,149	16,029	1,344	364	535	116,099
Deputy Clerk*	1.00	78,399	-	21,624	13,449	1,332	360	529	115,692
Administrative Clerk II*	1.00	50,509	-	13,931	7,209	837	225	331	73,042
Administrative Clerk II*	0.875	42,600	-	11,750	6,309	709	192	282	61,842
Subtotal:	3.875	248,185	-	68,454	42,996	4,222	1,141	1,677	366,676
<b><i>Temporary Personnel</i></b>									
	Hours								
Audio Video Technician	550	-	7,805	101	-	113	-	56	8,075
Subtotal:	550	-	7,805	101	-	113	-	56	8,075
Other payroll costs:									
PERS Health Administration	-	-	-	-	59	-	-	-	59
Subtotal:		-	-	-	59	-	-	-	59
<b>GRAND TOTAL:</b>	<b>3.875</b>	<b>248,185</b>	<b>7,805</b>	<b>68,556</b>	<b>43,055</b>	<b>4,335</b>	<b>1,141</b>	<b>1,733</b>	<b>374,810</b>

\* Positions were included in Dept. 114 - Admin Services in prior years.

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## **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 – 2017 – Department Accomplishments**

- Completed phone system upgrade
- Adopted General Fund balanced budget for the 4<sup>th</sup> consecutive year
- Implemented pilot program for credit card payments online/telephone for utility bill payments with a 3<sup>rd</sup> party provider (Paymentus)
- 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
- Complete MS Exchange Server upgrade to Microsoft 13

### **Budget Year – 2018 – Department Work Plan/Goals**

- Embark on a citywide website refresh since previous version implemented in 2011 and appears dated
- Work towards adopting 25% General Fund operating reserve policy
- Issue Community Facilities District with Valley Glen 2 targeted for fall 2017
- 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 2017-18**  
**114 - ADMINISTRATIVE SERVICES**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
100-114-511000-0000	Salaries/Wages	557,234	606,477	602,134	503,098
100-114-511000-0102	Salaries/Wages - IT	63,721	68,622	79,495	88,056
100-114-511010-0000	Admin Leave Paid	169	392	-	-
100-114-511200-0000	Overtime	-	9	107	-
100-114-511900-0000	Separation Pay	12,024	-	4,389	-
100-114-512100-0000	Medicare	8,782	9,331	9,340	8,235
100-114-512100-0102	Medicare - IT	840	960	1,269	1,381
100-114-512200-0000	Retirement	103,493	115,713	131,909	117,790
100-114-512200-0102	Retirement - IT	4,063	4,199	5,211	5,761
100-114-512220-0102	PARS 403b Suppl. Retire - IT	15,841	15,841	-	-
100-114-512300-0000	Disability Insurance	2,831	3,073	3,001	2,724
100-114-512400-0000	Health Insurance	98,398	99,826	93,357	65,046
100-114-512400-0102	Health Insurance - IT	15,660	13,605	8,016	7,209
100-114-512401-0000	Retiree Health	2,685	2,900	3,303	3,072
100-114-512600-0000	Worker's Comp Insurance	3,807	3,493	3,998	6,408
100-114-512600-0102	Worker's Comp Insurance - IT	-	962	-	-
100-114-520860-0000	Cash Over/Short	26	77	61	-
100-114-521800-0000	Communications	4,044	1,021	12,740	13,500
100-114-521800-0102	Communications - IT	8,895	10,750	-	-
100-114-521800-0209	Communications - Emp Stipend	2,415	2,040	2,040	2,040
100-114-521900-0000	Bank Fees	970	1,707	1,925	2,400
100-114-522400-0000	Consultants - Professional	38,969	44,796	38,460	98,075
100-114-522400-0102	Consultants - Professional -IT	1,200	2,480	1,708	1,200
100-114-523200-0000	Contractual Services/Audit	46,750	49,745	52,775	57,035
100-114-524200-0000	Dues/Subscriptions	878	953	947	1,455
100-114-530200-0000	Meetings/Seminars	1,988	2,780	4,075	6,920
100-114-531000-0000	Mileage Reimbursement	541	460	450	450
100-114-531400-0000	Office Equip Maint/Rental	9,962	10,297	10,471	13,200
100-114-531400-0102	Office Equip Maint/Rental - IT	-	220	-	-
100-114-531600-0000	Office Supplies	2,762	4,182	5,670	3,600
100-114-531600-0102	Office Supplies - IT	13	54	100	160
100-114-531600-0103	Office Supp -General City Hall	4,795	7,898	3,806	-
100-114-531650-0102	Office/Software Maint - IT	21,738	24,946	51,610	55,750
100-114-535600-0000	Special Supplies	1,284	468	1,560	2,000
100-114-535600-0102	Special Supplies - IT	16,631	19,576	34,650	36,000
100-114-535750-0000	Training	1,288	2,358	2,950	750
100-114-535750-0102	Training - IT	-	-	1,500	250
100-114-560400-0102	Capital Outlay - IT	35,920	41,074	48,654	-
<b>TOTAL DEPT. EXPENDITURES</b>		<b>1,090,616</b>	<b>1,173,285</b>	<b>1,221,682</b>	<b>1,103,566</b>

# City of Dixon Budget FY 2017-18

## 114 - ADMINISTRATIVE SERVICES OPERATING EXPENSES SUMMARY

Account Code	2018 Adopted	Brief Detail Description
521800	13,500	City Hall phone and internet service
521800-0209	2,040	Communications - Emp Stipend
521900	2,400	Bank fees, also allocated with wastewater & water funds
522400	98,075	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, \$20,400 Consultant services - SB90 Claims \$3,500; <i>GASB 75 Bartel (One time) and Cost Allocation (One Time)</i> 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	57,035	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, Women in Public Finance
530200	6,920	Meetings/Seminars: CSMFO in Riverside; CSMFO Quarterly Meetings; Accela Conference
531000	450	Mileage for staff training when pool car not utilized
531400	13,200	Printer maintenance; City Hall workroom copier lease estimate \$1100/mo, amount varies by use, color use needed for Council, GPAC
531600	3,600	Office Supplies - budget binders
531600-0102	160	Office Supplies - IT specific supplies
531650-0102	55,750	Office/Software Maintenance - financial system maintenance - Finance/Utilities portions and Employee Self-Service; Antivirus and Sonicwall support
535600	2,000	Miscellaneous Forms; Business License forms
535600-0102	36,000	Special Supplies - IT: Civic Plus Web Hosting Cost; replacement computers & laptops or tablets (10)
535750	750	Training - Excel, other Microsoft classes; annual payroll update
535750-0102	250	Training - IT expect carryover with migration to MS13
<b>Total</b>	<b>294,785</b>	

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b><i>PERMANENT EMPLOYEES:</i></b>								
Deputy CM/Admin Svcs	1.00	157,028	51,163	14,601	2,489	648	972	226,901
Deputy Finance Director	1.00	109,451	30,189	16,029	1,819	522	767	158,777
IT Manager	1.00	88,056	5,761	7,209	1,381	428	3,015	105,850
Finance Analyst	1.00	70,385	4,605	12,609	1,203	342	503	89,647
Acct. & PR Analyst	1.00	55,304	1,238	7,209	906	271	398	65,326
Sr. Account Clerk**	1.00	57,440	15,843	7,209	937	266	390	82,086
Account Clerk II	1.00	53,488	14,753	7,209	880	247	363	76,941
Subtotal:	7.00	591,154	123,551	72,075	9,617	2,724	6,408	805,529
Other payroll costs:								
PERS Health Administration/Sr. Mgmt Life Insurar			-	180	-	-	-	180
Retirement Health Benefit		-	-	3,072	-	-	-	3,072
Subtotal:		-	-	3,252	-	-	-	3,252
<b>GRAND TOTAL:</b>	<b>7.00</b>	<b>591,154</b>	<b>123,551</b>	<b>75,327</b>	<b>9,617</b>	<b>2,724</b>	<b>6,408</b>	<b>808,781</b>

Note: Admin Clerk II and Deputy Clerk positions moved from Dept 114 to Dept 113 per council action on Feb 28.

\*\* Sr. Account Clerk Position added for FY 2018.



Government Finance Officers Association

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**City of Dixon  
California**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2016**

A handwritten signature in black ink, reading "Jeffrey R. Enos". The signature is written in a cursive, flowing style.

Executive Director/CEO

# 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 – 2017 – Department Accomplishments**

- Presented Star Awards to two employees for exemplifying customer service and team work.
- Successfully carried out fifteen recruitments.
- Hired and conducted employee benefit orientations for 9 permanent employees and 5 temporary/seasonal employees.
- Successfully completed the annual employee benefits open enrollments.
- Completed labor negotiations with Local One, Dixon Mid Managers and Supervisors Association, and Dixon Public Safety Mid Managers Association.
- Updated the Confidential Mid Management and Professional Employee compensation plan.
- Completed the 49 CFR, Part 40 – Drug and Alcohol compliance audit.
- Partnered with the City Clerk's office to coordinate biennial Sexual Harassment (AB1825) and Ethics (AB 1234) Training for required City-Staff.
- Electronically filed the City's IRS 1095-C tax forms.
- Implemented minimum wage increases for temporary/seasonal employees.

### **Budget Year – 2018 – Department Work Plan/Goals**

- Complete negotiations with the Dixon Professional Firefighter's Association.
- Perform a review and update of the City's Personnel Rules.
- Continue to update City policies and procedures as necessary.
- Continue to hire outstanding staff to fill vacant positions.
- Continue to offer city-wide employee training.
- Begin negotiations with the Dixon Police Officer's Association.

**City of Dixon Budget FY 2017-18**  
**115 - HUMAN RESOURCES**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
100-115-511000-0000	Salaries/Wages	129,293	102,428	138,706	158,737
100-115-511020-0000	Comp Paid	487	814	-	-
100-115-511110-0000	Wages PT Extra Hours	4,343	4,550	5,784	6,482
100-115-511200-0000	Overtime	-	284	-	-
100-115-512100-0000	Medicare	2,010	1,607	2,241	2,707
100-115-512200-0000	Retirement	13,383	13,222	16,127	17,605
100-115-512300-0000	Disability Insurance	714	692	729	756
100-115-512400-0000	Health Insurance	20,276	12,892	15,011	21,468
100-115-512401-0000	Retiree Health	8,645	-	-	-
100-115-512600-0000	Worker's Comp Insurance	802	816	813	1,111
100-115-520400-0000	Advertising	145	66	33	-
100-115-521800-0000	Communications	522	509	460	460
100-115-521800-0209	Communications - Emp Stipend	900	900	900	900
100-115-522400-0000	Consultants-Professional	14,200	8,912	9,850	12,300
100-115-524200-0000	Dues & Subscriptions	500	-	500	500
100-115-524800-0000	Employee Assistance Program	2,836	2,057	3,500	3,500
100-115-525200-0000	Employee Event	1,253	15	4,485	2,000
100-115-525400-0000	Employee Recognition Awards	1,746	6,667	6,050	4,850
100-115-530200-0000	Meetings & Seminars	4,059	-	4,000	3,300
100-115-531000-0000	Mileage Reimbursement	543	240	500	500
100-115-531400-0000	Office Equip Maint/Rental	-	48	-	-
100-115-531600-0000	Office Supplies	819	629	500	500
100-115-531650-0000	Office/Software Maintenance	3,246	1,746	1,925	2,118
100-115-532000-0000	Personnel/Recruiting	10,033	43,879	52,700	20,000
100-115-532400-0000	Physical/Psych Exams	6,733	17,599	13,000	13,000
100-115-532800-0000	Postage	8	-	-	-
100-115-533000-0000	Benefit Plan Administration	10,873	9,986	11,220	11,530
100-115-535600-0000	Special Supplies	875	753	1,150	1,000
100-115-535600-0247	Special Supplies - Reimburse	-	222	-	-
100-115-535750-0000	Training	1,036	-	300	1,500
100-115-535800-0000	Training - Employee Program	1,500	800	800	8,000
<b>TOTAL DEPT. EXPENDITURES</b>		<b>241,778</b>	<b>232,334</b>	<b>291,284</b>	<b>294,825</b>

# City of Dixon Budget FY 2017-18

## 115 - HUMAN RESOURCES OPERATING EXPENSE SUMMARY

Account Code	2018 Adopted	Brief Detail Description
521800	460	Communications - Wi-Fi for HR laptop (\$38.01/mo)
521800-0209	900	Cell phone stipend (\$75/mo)
522400	12,300	Hearing officer, \$2,500; Investigations, \$5,000; LCW ERC \$4800
524200	500	Professional organization membership dues and subscriptions -- IPMA (\$150), CALPELRA (\$350)
524800	3,500	Employee Assistance Program
525200	2,000	Employee Appreciation Family Event
525400	4,850	Employee service awards \$3650, STAR award program \$1050, and retiree plaques \$150
530200	3,300	Conferences and Seminars for: CalPELRA, PARMA, CAJPA
531000	500	Employee mileage reimbursement
531600	500	Office Supplies - printer cartridges, employee identification cards, camera supplies.
561650	2,118	Springbrook software maintenance (10% increase)
532000	20,000	Personnel/Recruiting - consolidated for all departments; Pre-employment background/credit checks; \$2,000 annually for CalOpps online recruitment program
532400	13,000	Pre-employment, post-accident, reasonable suspicion/random drug tests; Pre-employment physicals and psychological exams
533000	11,530	Wage Works Benefits Administration (125 Plan), \$2550; Basic Pacific (COBRA Administration), \$1020; PERS Survivor Benefit \$2760; PARS - \$5,200
535600	1,000	Bilingual certification tests (est. 4/yr \$240) (Recert done every 3 yrs; last done in 2016 for \$360)
535750	1,500	California Chamber of Commerce Labor Law Posters (\$750)
535750	1,500	Training not provided through NCCSIF insurance pool (HR Dept Only)
535800	8,000	Employee Education Reimbursement Program (increases \$2,000/yr until reaches \$8,000 per policy)
<b>Total</b>	<b>85,958</b>	

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**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
<b><i>PERMANENT EMPLOYEES:</i></b>								
Human Resources Director*	1.00	103,288	2,312	16,029	1,730	502	738	124,599
Human Resources Technician	0.75	55,449	15,294	5,409	882	254	373	77,661
Subtotal:	1.75	158,737	17,605	21,438	2,613	756	1,111	202,260
Other payroll costs:								
PERS Health Administration		-	-	30	-	-	-	30
PT Extra Wages		6,482	-	-	94	-	-	6,576
Subtotal:		6,482	-	30	94	-	-	6,606
<b>GRAND TOTAL:</b>	<b>1.75</b>	<b>165,219</b>	<b>17,605</b>	<b>21,468</b>	<b>2,707</b>	<b>756</b>	<b>1,111</b>	<b>208,867</b>

\*Underfilled by HR Manager

**City of Dixon Budget FY 2017-18**  
**118 - CITY ATTORNEY**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
100-118-529600-0000	Legal Services	146,802	473,389	632,342	385,000
<b>TOTAL DEPT. EXPENDITURES</b>		<b>146,802</b>	<b>473,389</b>	<b>632,342</b>	<b>385,000</b>

*The City Attorney's budget includes a monthly retainer and also costs associated with Council authorized litigation.*

**City of Dixon Budget FY 2017-18**  
**119 - INSURANCE**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
100-119-525000-0000	Employee Fidelity Bond	1,620	-	-	-
100-119-527800-0000	Insurance - Liability	166,376	158,307	166,318	199,600
100-119-528000-0000	Insurance - Mobile Equipment	25,409	26,656	30,000	35,000
100-119-528200-0000	Insurance - Property	25,127	28,644	25,750	30,000
100-119-535950-0000	Uninsured Losses	-	13,483	-	-
<b>TOTAL DEPT. EXPENDITURES</b>		<b>218,532</b>	<b>227,090</b>	<b>222,068</b>	<b>264,600</b>

# 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.

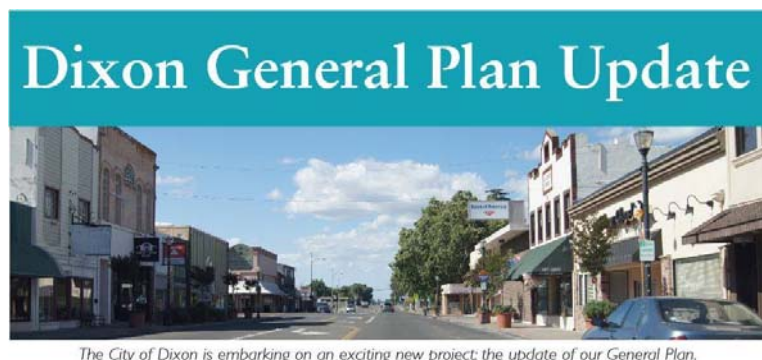
### **Current Year – 2017 - Department Accomplishments**

- Planning Division:
  - Finalized all Tentative Map revisions and Design Review approval for Greenwich Phase of Brookfield.
  - Continued progress on the General Plan Update.
  - Adoption of an amendment to the Sign Ordinance to better regulate electronic message centers and digital billboards.

- Continue to assist the Economic Development Division in attracting new businesses.
- Met with developers for the Southwest Development to assist in the entitlement process.
- Continue to process the TEC Equipment development proposed to be located within the Northeast Quad Specific Plan area.
- Began discussions with developers at the corner of Vaughn and North First street.
- Completed review and entitlements for Valley Glenn (110 homes) and Newberry Phase II (77 homes).
- Hiring of Community Development Director, Building Inspector and Plan Check Inspector.
- Building Division:
  - Colavita Tenant Improvements for facility upgrades is under review.
  - Conduct all residential, commercial and industrial development projects city wide.

### **Budget Year - 2018 - Department Work Plan/Goals**

- Complete inspections and develop the remaining lots for Valley Glen and Newberry Phase II
- Completion of the General Plan Update and finalize associated Priority Development Area
- Work collaboratively with Economic Development Division to streamline the permit process and promote development.
- Implement Accela program to track permit activity.
- Complete processing of TEC entitlements.
- Continue to facilitate new residential, commercial and industrial development.
- Ongoing collaboration with Economic Development Division to assist in the entitlement of new development.



**City of Dixon Budget FY 2017-18**  
**132 - COMMUNITY DEVELOPMENT**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
100-132-511000-0000	Salaries/Wages	95,188	201,201	260,505	341,370
100-132-511020-0000	Comp Paid	-	42	580	-
100-132-511020-0240	Salaries PT - Reimb Mutual Aid	580	-	-	-
100-132-511100-0000	Salaries/Wages PT	18,829	-	-	-
100-132-511200-0000	Overtime	-	144	77	-
100-132-511900-0000	Separation Pay	14,375	-	12,976	-
100-132-512100-0000	Medicare	1,984	3,040	3,779	5,690
100-132-512200-0000	Retirement	18,600	28,256	27,136	17,002
100-132-512210-0000	Retirement - PARS	252	-	-	-
100-132-512210-0240	Retire-PARS - Reimb mutual aid	8	-	-	-
100-132-512220-0000	PARS 403b Suppl. Retire Plan	34,391	34,391	7,679	7,679
100-132-512300-0000	Disability Insurance	463	868	1,124	1,647
100-132-512400-0000	Health Insurance	13,575	22,371	34,274	51,102
100-132-512401-0000	Retiree Health	-	251	3,052	3,072
100-132-512500-0000	Unemployment Insurance	(71)	-	-	-
100-132-512600-0000	Worker's Comp Insurance	834	2,405	1,641	6,121
100-132-521800-0000	Communications	295	250	285	660
100-132-521800-0209	Communications - Emp Stipend	-	1,110	995	2,040
100-132-522400-0000	Consultants - Professional	145,608	111,819	58,070	29,200
100-132-523800-0000	County Charges	200	-	-	300
100-132-524200-0000	Dues/Subscriptions	99	1,429	145	2,000
100-132-530200-0000	Meetings/Seminars	-	20	900	1,000
100-132-531000-0000	Mileage Reimbursement	1	253	218	200
100-132-531600-0000	Office Supplies	1,075	1,103	1,100	1,100
100-132-531650-0000	Office/Software Maintenance	1,978	2,076	2,180	2,245
100-132-535600-0000	Special Supplies	100	176	200	800
100-132-535750-0000	Training	912	2,343	1,625	2,000
100-132-537500-0000	Vehicle Fuel	591	505	595	750
100-132-538000-0000	Vehicle Parts/Maintenance	855	379	400	900
100-132-560150-0000	Construction - ADA	5,550	-	-	-
<b>TOTAL DEPT. EXPENDITURES</b>		<b>356,269</b>	<b>414,430</b>	<b>419,536</b>	<b>476,878</b>

**City of Dixon Budget FY 2017-18**  
**132 - COMMUNITY DEVELOPMENT**  
**Operating Expenses Summary**

<b>Account Code</b>	<b>2018 Adopted</b>	<b>Brief Detail Description</b>
521800	660	Cell phones paid by City for two employees
521800-0209	2,040	Communications - Employee Stipend for Comm Dev Director & Building Inspector
522400	29,200	Consultants - Back-up Building Inspector (Bureau Veritas); 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	2,000	One membership: CALBO - Building Plans Examiner; APA
530200	1,000	Meetings and Seminars
531000	200	Mileage reimbursement
531600	1,100	Office supplies
531650	2,245	Accela Software maintenance Building Permits
535600	800	Miscellaneous Supplies
535750	2,000	ICC training seminars, certified access specialist (CAsp) training and testing, and special training courses for various certifications, APA Conference
537500	750	Fuel for inspection vehicles
528000	900	Maintenance parts and repairs for inspection vehicles
<b>Total</b>	<b>43,195</b>	

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 521600	Total Employee
<b><i>PERMANENT EMPLOYEES:</i></b>								
Comm. Development Director	1.00	129,675	9,386	14,601	2,092	613	900	157,267
Associate Planner	1.00	76,128	1,704	7,209	1,208	370	544	87,163
Building Plans Examiner I	1.00	68,695	1,537	14,601	1,208	337	2,370	88,748
Building Inspector II	1.00	66,872	4,375	14,601	1,181	328	2,307	89,664
Subtotal:	4.00	341,370	17,002	51,012	5,690	1,647	6,121	422,842
<i>Other payroll costs:</i>								
PERS Health Administration/Sr. Mgmt Life Insura			-	90	-	-	-	90
Retirement Health Benefit & PARS 403b			7,679	3,072	-	-	-	10,751
Subtotal:		-	7,679	3,162	-	-	-	10,841
<b>GRAND TOTAL:</b>	<b>4.00</b>	<b>341,370</b>	<b>24,681</b>	<b>54,174</b>	<b>5,690</b>	<b>1,647</b>	<b>6,121</b>	<b>433,683</b>

*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 – 2017 – Divisional Accomplishments**

- **Engineering Division:**

- Completed design of South Jefferson Reconstruction Project including working with Cal Water to relocate the water mainline/services
- 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 numerous encroachment permits

- **Parks & Building Maintenance Division:**

- Resurfaced tennis courts.
- Completed replaster of training pool at Aquatic Center.
- Made improvements to shower heating system serving locker rooms at Aquatic Center.
- Coordinate various building maintenance projects at Police and Fire Departments including roofing repairs, painting, flooring, concrete, and electrical work.

- **Streets Maintenance Division:**

- Purchased asphalt “hot box” and initiated pothole repair program.
- Installed three solar-powered speed radar signs to encourage traffic calming near local schools.
- Replaced street name signs on arterial and collector streets to meet new standards for higher reflectivity and readability.
- Initiated street light replacement program to convert most of the City’s streetlights to LED in order to lower energy and maintenance costs.

- **Storm Drain Maintenance Division:**

- Conducted cleaning and videoing of storm drain lines citywide. Approximately 20% complete.
- Rehabilitated vacant lot on North Washington Street and established fruit tree orchard for public use.

### **Budget Year – 2018 – 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 future 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:**

- Plaster repairs for competition pool at Aquatic Center (training pool already completed).
- Complete major siding repairs at City Hall and re-paint building.
- Oversee construction of two offices in City Hall.
- Rehabilitate North Lincoln Street swale to reduce water consumption and long term maintenance.

- **Streets Maintenance Division**

- Complete Street Sign Replacement Program in order to comply with new City Standards.
- Enhance pavement-patching efforts, subject to equipment funding request.

- **Storm Drain Maintenance Division**

- Continue to clean and video citywide storm drain system. Goal of 20% per year.
- Continue storm drain sampling program and best management practices in order to comply with evolving State regulations.

## **Wastewater**

- **Service Connections: 5,369**
- **Miles of Sewer line: 73.39**

**–Goal is to Video of 20% per year 14.678 miles of sewer line inspection each year!**



**(that is more than a half marathon!)**

- **Recreation Division**

Parks & Recreation Facility Development:

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

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.

**Recreation Mission**

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

Senior Programs:

The Recreation Manager is responsible for the operation of the senior program. The Senior/Multi-Use Center is open M-F from 9:00 a.m. - 2:30 p.m. and hosts a number of senior programs including a nutritional lunch program, senior club meetings, various classes, and opportunities for social interaction. The senior program offers day trips to attractions found in the region as well as trips and tours in association with a local travel agency. Numerous special events are offered throughout the year including a holiday dinner, holiday light tour, annual St. Patrick's Day celebration, senior summer barbeque, out to lunch events 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, adult swim fitness, 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 other 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, Kuk Sool Won martial arts, cooking, seasonal activities and more.

## **Current Year – 2017 – Divisional Accomplishments**

- Completed the update of the Community Park Master Plans.
- Increased funding and use of the Recreation Scholarship Program.
- Completed successful Food Truck Mania and Movies in the Park event series.

## **Budget Year – 2018 – Divisional Work Plan/Goals**

- Increase swim lesson participation.
- Continue to establish and maintain successful recreation classes/activities including the Adult Swim Fitness and Kuk Sool Won (martial arts) programs.
- Complete analysis of Aquatic Center fees.
- Increase Food Truck Mania and Movies in the Park attendance.
- Reorganize Dixon Youth Basketball staff to provide a more efficient and successful program.



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**City of Dixon Budget FY 2017-18**  
**143 - ENGINEERING**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
100-143-511000-0000	Salaries/Wages	476,294	326,425	349,907	381,860
100-143-511010-0000	Admin Leave Paid	4,560	291	-	-
100-143-511020-0000	Comp Paid	1,757	-	1,385	-
100-143-511200-0000	Overtime	580	377	-	1,000
100-143-511900-0000	Separation Pay	17,420	25,099	-	-
100-143-512100-0000	Medicare	7,065	4,926	4,730	6,399
100-143-512200-0000	Retirement	98,100	65,137	52,567	63,124
100-143-512300-0000	Disability Insurance	2,039	1,550	1,457	1,774
100-143-512400-0000	Health Insurance	74,803	49,952	56,135	58,888
100-143-512401-0000	Retiree Health	1,342	1,450	17,872	4,392
100-143-512600-0000	Worker's Comp Insurance	6,401	4,947	5,653	7,224
100-143-520400-0000	Advertising/Publications	150	-	500	500
100-143-521000-0000	Bld/Site Maintenance	1,192	1,094	2,500	2,500
100-143-521800-0000	Communications	2,228	2,300	2,300	2,300
100-143-521800-0209	Communications - Emp Stipend	900	1,575	3,400	3,600
100-143-522400-0000	Consultants - Professional	2,598	122,166	391,474	630,370
100-143-522600-0000	Contr Servs - Non Professional	2,250	2,601	3,500	3,500
100-143-524200-0000	Dues/Subscriptions	590	715	600	700
100-143-526000-0000	Equip Repairs/Maintenance	499	390	500	500
100-143-530200-0000	Meetings/Seminars	-	-	100	100
100-143-531000-0000	Mileage Reimbursement	-	72	200	500
100-143-531400-0000	Office Equip Maint/Rental	4,466	3,581	4,240	4,240
100-143-531600-0000	Office Supplies	2,827	3,935	3,500	3,500
100-143-531650-0000	Office/Software Maintenance	6,254	10,127	20,940	25,140
100-143-535600-0000	Special Supplies	3,950	3,784	2,500	3,500
100-143-535750-0000	Training	160	1,225	1,000	2,000
100-143-535900-0000	Uniforms	248	431	450	500
100-143-536000-0000	Utilities	4,141	4,194	5,000	5,000
100-143-537500-0000	Vehicle Fuel	1,289	2,160	2,100	2,400
100-143-538000-0000	Vehicle Maintenance	1,336	1,237	1,250	1,500
100-143-539000-0000	Water	604	494	1,400	1,400
100-143-560400-0000	Capital Outlay	-	-	-	48,500
<b>TOTAL DEPT. EXPENDITURES</b>		<b>726,044</b>	<b>642,235</b>	<b>937,160</b>	<b>1,266,912</b>

**City of Dixon Budget FY 2017-18**  
**143 - ENGINEERING**  
**OPERATIONS EXPENSE SUMMARY**

<b>Account Code</b>	<b>FY 2018 Adopted</b>	<b>Brief Detail Description</b>
520400	500	Advertising/Publications; Notice of Exemptions
521000	2,500	Custodial supplies (Annex and trailer)
521800	2,300	Telephone system; cell phones
521800-0209	3,600	Cell phone stipend
522400	630,370	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, \$2,500
524200	700	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
531000	500	Mileage
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	25,140	Software Maintenance and Annual licensing for: GIS - Solano Co., \$5,000; AutoCAD, \$6,200 (3yr extension for 2017-2020); ArcGIS, \$1,500; Streetsaver, \$1,500; \$500 misc. license increases; \$10,440 SeeClickFix Eng share
535600	3,500	Misc. small tools, \$1,500; printing City standards, \$500 (reimbursable); County map recording fees, \$500; <i>traffic counter supplies, \$500; plan cabinet supplies, \$500</i>
535750	2,000	Training: CAD, pavement management, Map Act, Development fees and other engineering issues
535900	500	Steel-toed boots, safety vests/jackets and work gloves
536000	5,000	Electricity for Annex and Trailer
537500	2,400	Fuel for two (2) vehicles
538000	1,500	Vehicle repairs/parts
539000	1,400	Water service for Annex and trailer (Cal Water Service)
560400	48,500	Capital purchases - see detail on Capital Equipment/Fixed Asset page
<b>Total</b>	<b>742,250</b>	

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

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

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	B	Re-painting exterior/dry rot repair (Annex and Trailer) and stair replacement (Trailer).	20,000	1.00	20,000
R	B	Annex/Trailer flooring	20,000	1.00	20,000
R	B	Interior Painting (Annex only)	8,500	1.00	8,500
<b>Total</b>					<b>48,500</b>

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

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**GENERAL FUND 100  
DEPT. 143  
ENGINEERING**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b><i>PERMANENT EMPLOYEES:</i></b>								
City Engineer/Public Works Director	0.700	107,064	34,883	10,971	1,712	454	744	155,827
Sr. Civil Engineer	0.400	48,780	13,454	6,417	800	216	1,519	71,187
Associate Civil Engineer	0.875	76,741	5,020	14,027	1,316	373	2,627	100,105
Engineering Tech III*	0.800	46,110	3,017	5,769	752	226	1,591	57,465
Management Analyst I	0.950	58,373	3,819	6,849	946	286	420	70,693
Sr. Admin Clerk**	0.900	44,792	2,930	14,427	859	219	323	63,550
Subtotal:	4.625	381,860	63,124	58,460	6,385	1,774	7,224	518,827
<b><i>Other payroll costs:</i></b>								
PERS Health Administration/Sr. Mgmt Life Insurance			-	429	-	-	-	429
Retirement Health Benefit		-	-	4,392	-	-	-	4,392
Overtime		1,000	-	-	15	-	-	1,015
Subtotal:	-	1,000	-	4,821	15	-	-	5,835
<b>GRAND TOTAL:</b>	<b>4.625</b>	<b>382,860</b>	<b>63,124</b>	<b>63,280</b>	<b>6,399</b>	<b>1,774</b>	<b>7,224</b>	<b>524,662</b>

\* Under filled by Engineering Tech I

\*\* Under filled by Admin Clerk II

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 2017-18**  
**152 - PUBLIC WORKS - PARK/BUILDING MAINTENANCE**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
100-152-511000-0000	Salaries/Wages	429,310	510,669	570,809	673,718
100-152-511010-0000	Admin leave paid	196	1,141	-	-
100-152-511020-0000	Comp Paid	7,651	11,500	9,315	-
100-152-511100-0000	Salaries/Wages PT	20,285	10,368	17,614	-
100-152-511110-0000	Wages PT Extra Hours	158	(158)	-	-
100-152-511200-0000	Overtime	3,617	6,196	6,598	6,000
100-152-511300-0000	Standby	9,840	10,720	8,803	11,000
100-152-511900-0000	Separation Pay	4,109	-	17,245	-
100-152-512100-0000	Medicare	7,157	9,358	9,288	12,196
100-152-512200-0000	Retirement	80,271	131,288	129,652	166,820
100-152-512210-0000	Retirement - PARS	269	133	226	-
100-152-512220-0000	PARS 403b Suppl. Retire Plan	24,536	24,538	-	-
100-152-512300-0000	Disability Insurance	1,812	2,633	2,749	3,075
100-152-512400-0000	Health Insurance	104,611	132,849	138,096	169,548
100-152-512401-0000	Retiree Health	9,916	7,166	1,651	222
100-152-512500-0000	Unemployment Insurance	2,808	-	-	-
100-152-512600-0000	Worker's Comp Insurance	32,981	35,029	52,869	52,700
100-152-521000-0000	Bld/Site Maintenance	15,182	10,066	8,000	8,000
100-152-521000-0101	Bldg/Site Maintenance/Pool	852	5,379	1,000	1,000
100-152-521400-0000	Chemicals	3,063	4,213	4,500	5,000
100-152-521400-0101	Chemicals/Pool	22,027	19,333	21,000	21,000
100-152-521800-0000	Communications	2,491	4,121	2,500	5,100
100-152-521800-0101	Communications/Pool	359	415	420	450
100-152-522600-0000	Contr Servs - Non Professional	10,616	13,939	50,000	65,000
100-152-524000-0000	DMV Exams/Physicals	408	343	300	400
100-152-524200-0000	Dues/Subscriptions	-	245	160	200
100-152-525800-0000	Equip Rental	3,951	3,726	4,000	4,000
100-152-526000-0000	Equip Repairs/Maintenance	10,227	7,342	10,500	10,500
100-152-527200-0000	Hepatitis Shots	-	-	150	150
100-152-531400-0000	Office Equip Maint/Rental	439	529	700	800
100-152-531600-0000	Office Supplies	845	1,199	750	750
100-152-531900-0000	Permits/Licenses/Fees	130	95	150	200
100-152-535500-0000	Small Tools	690	3,584	2,000	2,000
100-152-535600-0000	Special Supplies	43,631	37,806	43,000	43,000
100-152-535600-0101	Special Supplies/Pool	2,128	2,706	13,500	2,500
100-152-535600-0104	Special Supplies/Playgrnd Sfty	2,475	7,858	5,000	5,000
100-152-535600-0105	Special Supplies/Fence Repair	1,750	3,520	3,000	4,000
100-152-535750-0000	Training	1,110	1,640	1,500	1,500
100-152-535900-0000	Uniforms	4,656	6,779	6,000	6,000
100-152-536000-0000	Utilities	72,262	86,222	113,140	115,000
100-152-536500-0000	Utilities - Park Path Lights	4,779	5,298	5,000	5,000
100-152-537500-0000	Vehicle Fuel	19,303	15,994	16,000	20,000
100-152-538000-0000	Vehicle Maintenance	3,248	4,680	4,000	4,500
100-152-539000-0000	Water	94,401	128,618	117,600	130,000
100-152-560400-0000	Capital Outlay	84,530	32,822	102,953	354,000
<b>TOTAL DEPT. EXPENDITURES</b>		<b>1,145,080</b>	<b>1,301,902</b>	<b>1,501,737</b>	<b>1,910,330</b>

**City of Dixon Budget FY 2017-18**  
**152 - PUBLIC WORKS PARKS & BUILDING MAINTENANCE**  
**OPERATIONS EXPENSE SUMMARY**

Account Code	FY 2018 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	5,100	Two-way cellular phones (9); phones & fax line @ MSC; <i>upgrade 3 cell phones due to unreliable service; tablet to support SeeClickFix</i>
521800-0101	450	Phone at pool building
522600	65,000	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; fertigation system for Hall Park est. \$24,000; contract tree pruning (lift truck) \$5,000; annual in-depth cleaning of City Hall, SMUC, PD, and Engineering (\$7,000).
524000	400	Class B license - DMV renewal & physicals
524200	200	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	200	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	2,500	Pool - special supplies; FY 17 one time expenses: <i>pool sweep for training pool; pool shower heaters</i>
535600-0104	5,000	Playground/pedestrian Safety - annually replenish wood chip landing material; replace damaged playground parts; replace park pathway tripping hazards

FY 2018		
Account Code	Adopted	Brief Detail Description
535600-0105	4,000	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
536000	115,000	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	5,000	Park path lights (six parks)
537500	20,000	Fuel for vehicles and equipment
538000	4,500	Parts to repair licensed vehicles
539000	130,000	Water for restrooms & irrigation (six parks); pool facility; water @ City building, misc. sites.
560400	354,000	Capital purchases - see detail on Capital Equipment/Fixed Asset page
<b>Total</b>	<b>815,050</b>	

***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	Re-painting exterior and siding repairs for City Hall.	95,000	1.00	95,000
R	B	Replaster competition pool	150,000	1.00	150,000
R	V	Replace 1999 pickup truck - currently inoperable	28,500	1.00	28,500
R	E	Cal Fire crews and staff at remote work sites.	5,000	1.00	5,000
R	E	Replace Diving Board	5,500	1.00	5,500
R	B	at Northwest Park; tripping hazard	70,000	1.00	70,000
<b>Total</b>					<b>354,000</b>

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

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b><u>PERMANENT EMPLOYEES:</u></b>								
Public Works Operations Mgr.	0.80	89,320	24,636	10,089	1,441	395	581	126,462
Parks & Bldg Maint Supervisor	1.00	77,976	21,507	13,449	1,326	354	6,881	121,492
Sr. Maintenance Worker	1.00	63,187	17,428	14,601	1,128	292	5,681	102,318
Maintenance Worker II	1.00	59,540	16,422	14,601	1,075	265	5,158	97,062
Maintenance Worker II	1.00	59,540	16,422	14,601	1,075	265	5,158	97,062
Maintenance Worker II	1.00	59,540	16,422	14,601	1,075	265	5,158	97,062
Maintenance Worker II	1.00	57,375	15,825	16,029	1,064	265	5,158	95,717
Maintenance Worker II	1.00	57,375	15,825	14,601	1,044	265	5,158	94,268
Maintenance Worker II	1.00	59,540	16,422	7,209	968	265	5,158	89,562
Maintenance Worker II*	1.00	49,095	3,212	14,601	924	241	4,679	72,750
Maintenance Worker I**	1.00	41,232	2,697	16,029	830	202	3,929	64,920
Subtotal:	10.80	673,718	166,820	150,411	11,950	3,075	52,700	1,058,674
<b><u>Other payroll costs:</u></b>								
PERS Health Administration	-	-	-	222	-	-	-	222
Retirement Health Benefit	-	-	-	19,137	-	-	-	19,137
Overtime	-	6,000	-	-	87	-	-	6,087
Stand-by pay	-	11,000	-	-	160	-	-	11,160
Subtotal:		17,000	-	19,359	247	-	-	36,606
<b>GRAND TOTAL:</b>	<b>10.80</b>	<b>690,718</b>	<b>166,820</b>	<b>169,770</b>	<b>12,196</b>	<b>3,075</b>	<b>52,700</b>	<b>1,095,280</b>

\*Under filled by Maintenance Worker I

\*\* Position increased from Temp/Seasonal to 1.0 FTE for FY 2018

**City of Dixon Budget FY 2017-18**  
**153 - PUBLIC WORKS - STREET MAINTENANCE**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
100-153-511000-0000	Salaries/Wages	191,135	146,693	159,084	177,659
100-153-511020-0000	Comp Paid	3,461	2,458	1,694	-
100-153-511100-0000	Salaries/Wages PT	6,740	2,242	-	-
100-153-511200-0000	Overtime	6,249	5,214	12,379	6,000
100-153-511300-0000	Standby	7,825	4,280	3,307	11,000
100-153-511900-0000	Separation Pay	-	-	1,299	-
100-153-512100-0000	Medicare	2,259	1,642	1,728	3,224
100-153-512200-0000	Retirement	37,876	31,085	33,519	31,282
100-153-512210-0000	Retirement - PARS	85	29	-	-
100-153-512220-0000	PARS 403b Suppl. Retire Plan	9,694	9,694	-	-
100-153-512300-0000	Disability Insurance	834	547	638	841
100-153-512400-0000	Health Insurance	50,169	37,669	40,192	44,922
100-153-512401-0000	Retiree Health	18	-	-	8,801
100-153-512600-0000	Worker's Comp Insurance	11,505	11,376	13,163	16,355
100-153-521000-0000	Bld/Site Maintenance	64	16	-	-
100-153-521400-0000	Chemicals	6,917	3,824	4,500	5,000
100-153-521800-0000	Communications	2,273	2,943	2,500	4,000
100-153-522600-0000	Contr Servs - Non Professional	6,934	13,855	17,000	10,000
100-153-524000-0000	DMV Exams/Physicals	487	189	400	500
100-153-524200-0000	Dues/Subscriptions	468	515	800	800
100-153-525800-0000	Equip Rental	710	1,448	980	1,300
100-153-526000-0000	Equip Repairs/Maintenance	6,516	3,395	3,000	3,000
100-153-527400-0000	Recycling	11,512	13,717	17,200	19,000
100-153-531400-0000	Office Equip Maint/Rental	125	532	350	500
100-153-531600-0000	Office Supplies	2,264	767	450	500
100-153-531900-0000	Permits/Licenses/Fees	39,308	445	588	300
100-153-533400-0000	Public Education	-	2,000	-	-
100-153-535500-0000	Small Tools	3,610	2,543	3,600	4,000
100-153-535600-0000	Special Supplies	28,001	21,621	21,000	22,500
100-153-535750-0000	Training	2,260	2,056	1,250	1,250
100-153-535900-0000	Uniforms	2,413	3,296	3,000	3,000
100-153-536000-0000	Utilities	55,520	57,937	57,200	60,000
100-153-537500-0000	Vehicle Fuel	11,480	9,191	8,000	10,000
100-153-538000-0000	Vehicle Maintenance	3,632	2,577	4,000	4,000
100-153-539000-0000	Water	10,064	9,656	9,000	12,000
100-153-560400-0000	Capital Outlay	12,971	57,537	45,666	-
<b>TOTAL DEPT. EXPENDITURES</b>		<b>535,380</b>	<b>462,988</b>	<b>467,486</b>	<b>461,734</b>

**City of Dixon Budget FY 2017-18**  
**153 - PUBLIC WORKS - STREET MAINTENANCE**  
**OPERATING EXPENSES SUMMARY SHEET**

<b>Account Code</b>	<b>FY 2018 Adopted</b>	<b>Brief Detail Description</b>
521400	5,000	Chemicals for weed abatement; fertilizer/growth regulator
521800	4,000	Senior MW phone to improve reliability; provide tablet to support SeeClickFix
522600	10,000	Street light repairs (routine & knockdown)***amount will reduce if LED conversion is approved by Council.
524000	500	Class A/B licenses-DMV renewal fees/physicals.
524200	800	Annual dues for pesticide certification, \$500; USA membership fee, \$300
525800	1,300	Grinder, lift truck, misc. equipment
526000	3,000	Parts to repair non-licensed equipment
527400	19,000	CalRecycle Beverage Container Grant (recycling promotions & litter abatement), \$5,080; Pro-rata cost for Dixon residents to recycle household hazardous waste at the Vacaville facility, \$13,920
531400	500	Office Equipment Maintenance/Rental
531600	500	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	60,000	PG&E charges for street/parking lot lights, flashing beacons, lighted crosswalks, traffic signals, West B undercrossing.
537500	10,000	Fuel for vehicles and equipment
538000	4,000	Parts to repair vehicles including pesticide truck
539000	12,000	Water - median islands, landscaping, park & ride lot, multi-modal
<b>Total</b>	<b>161,650</b>	

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**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
<b>PERMANENT EMPLOYEES:</b>								
Streets& Utilities Maint Supervisor	0.50	42,887	11,829	6,729	719	195	3,784	66,143
Sr. Maintenance Worker	0.80	50,550	13,943	11,683	902	234	4,545	81,856
Maintenance Worker II	1.00	48,609	3,180	14,601	917	238	4,632	72,177
Maintenance Worker II*	0.80	35,614	2,330	11,683	686	175	3,394	53,880
Subtotal:	3.10	177,659	31,282	44,695	3,224	841	16,355	274,056
<i>Other payroll costs:</i>								
PERS Health Administration		-	-	227	-	-	-	227
Retirement Health Benefit		-	-	8,801	-	-	-	8,801
Overtime		6,000	-	-	-	-	-	6,000
Stand-by pay		11,000	-	-	-	-	-	11,000
Subtotal:		17,000	-	9,028	-	-	-	26,028
<b>GRAND TOTAL:</b>	<b>3.10</b>	<b>194,659</b>	<b>31,282</b>	<b>53,723</b>	<b>3,224</b>	<b>841</b>	<b>16,355</b>	<b>300,084</b>

\*Under filled by Maintenance Worker I

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 2017-18**  
**154 - PUBLIC WORKS - STORM DRAIN MAINTENANCE**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
100-154-511000-0000	Salaries/Wages	-	49,773	53,715	64,459
100-154-511020-0000	Comp Paid	-	1,712	1,206	-
100-154-511100-0000	Salaries/Wages PT	-	476	-	-
100-154-511200-0000	Overtime	-	360	2,867	3,000
100-154-511300-0000	Standby	-	1,800	4,500	5,500
100-154-512100-0000	Medicare	-	425	485	1,270
100-154-512200-0000	Retirement	-	12,988	12,795	15,770
100-154-512210-0000	Retirement - PARS	-	6	-	-
100-154-512300-0000	Disability Insurance	-	157	166	294
100-154-512400-0000	Health Insurance	-	10,249	11,247	19,010
100-154-512600-0000	Worker's Comp Insurance	-	5,048	3,946	5,726
100-154-521400-0000	Chemicals	-	5,725	3,000	5,000
100-154-521800-0000	Communications	-	560	500	2,200
100-154-522600-0000	Contr Servs - Non Professional	-	2,034	1,000	8,000
100-154-524000-0000	DMV Exams/Physicals	-	14	125	125
100-154-524200-0000	Dues/Subscriptions	-	-	500	300
100-154-525800-0000	Equip Rental	-	-	1,000	1,000
100-154-526000-0000	Equip Repairs/Maintenance	-	-	1,500	2,000
100-154-531400-0000	Office Equip Maint/Rental	-	263	300	350
100-154-531600-0000	Office Supplies	-	246	250	450
100-154-531900-0000	Permits/Licenses/Fees	-	31,332	32,100	34,000
100-154-535500-0000	Small Tools	-	538	1,000	1,000
100-154-535600-0000	Special Supplies	-	11,977	10,553	5,000
100-154-535750-0000	Training	-	250	800	1,500
100-154-535900-0000	Uniforms	-	-	307	500
100-154-536000-0000	Utilities	-	440	750	800
100-154-537500-0000	Vehicle Fuel	-	957	2,047	3,500
100-154-538000-0000	Vehicle Maintenance	-	1,342	800	1,000
100-154-539000-0000	Water	-	-	800	500
100-154-560400-0000	Capital Outlay	-	46,694	35,125	11,875
<b>TOTAL DEPT. EXPENDITURES</b>		<b>-</b>	<b>185,365</b>	<b>183,384</b>	<b>194,129</b>

**City of Dixon Budget FY 2017-18**  
**154 - PUBLIC WORKS - STORM DRAIN MAINTENANCE**  
**OPERATING EXPENSES SUMMARY**

<b>FY 2018</b>		
<b>Account Code</b>	<b>Adopted</b>	<b>Brief Detail Description</b>
521400	5,000	Chemicals for weed abatement; fertilizer/growth regulator
521800	2,200	Monthly service fee + replacement/repairs for cellphones; replace standby & supervisor phone to improve reliability; portion of MSC phone charges.
522600	8,000	CalFire crews; replace damaged drain inlets.
524000	125	Class A/B licenses-DMV renewal fees/physicals; 1 employee
524200	300	Annual dues for pesticide certification
525800	1,000	Misc. equipment for storm drain maintenance
526000	2,000	Parts to repair non-licensed equipment including drainage pond pumps
531400	350	Office Equipment Maintenance/Rental
531600	450	Copier/computer paper; print cartridges, business cards, misc. office supplies
531900	34,000	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.
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.
535900	500	Uniforms
536000	800	Doyle Lane drainage pond pump & portion of Lateral 1 monitoring stations
537500	3,500	Fuel for vehicles and equipment
538000	1,000	Parts to repair vehicles including vector truck and pesticide truck
539000	500	Water - irrigation systems @ Doyle Ln & Creekside if necessary.
560400	11,875	Capital purchases - see detail on Capital Equipment/Fixed Asset page
<b>Total</b>	<b>79,100</b>	

***CITY OF DIXON***  
**CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)**  
**154 - PUBLIC WORKS - STORM DRAIN MAINTENANCE**

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	E	Replace vacuum truck (share with 305.301)	475,000	2.5%	11,875
<b>Total</b>					<b>11,875</b>

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

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18

GENERAL FUND 100  
DEPT. 154  
STORM DRAIN MAINTENANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>								
Streets & Utilities Maint Supervisor	0.25	21,443	5,914	3,369	360	97	1,892	33,075
Sr. Utilities Maintenance Worker	0.25	17,677	4,876	4,014	315	79	1,532	28,492
Utilities Maintenance Worker II	0.25	15,789	4,355	4,014	287	72	1,393	25,910
Maintenance Worker I*	0.20	9,549	625	3,213	185	47	910	14,529
Subtotal:	0.95	64,459	15,770	14,610	1,146	294	5,726	102,006
<i>Other payroll costs:</i>								
Retirement Health Benefit	-	-	-	4,400	-	-	-	4,400
Overtime	-	3,000	-	-	44	-	-	3,044
Stand-by pay	-	5,500	-	-	80	-	-	5,580
Subtotal:		8,500	-	4,400	123	-	-	13,024
<b>GRAND TOTAL:</b>	<b>0.95</b>	<b>72,959</b>	<b>15,770</b>	<b>19,010</b>	<b>1,270</b>	<b>294</b>	<b>5,726</b>	<b>115,029</b>

\* FY2018 Position increased from Temp to .80 FTE shared with Fund 305-301

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 2017-18**  
**171 - RECREATION**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
100-171-511000-0000	Salaries/Wages	80,635	90,927	95,352	97,354
100-171-511010-0000	Admin Leave Paid	472	481	822	-
100-171-511020-0000	Comp Paid	91	87	440	-
100-171-511100-0000	Salaries/Wages PT	7,361	11,384	15,381	9,971
100-171-511120-0000	Aquatics Personnel	68,438	78,440	87,315	92,402
100-171-511200-0000	Overtime	103	18	18	3,471
100-171-512100-0000	Medicare	2,299	2,749	2,553	3,170
100-171-512200-0000	Retirement	15,762	19,662	22,842	26,852
100-171-512210-0000	Retirement - PARS	985	1,168	889	1,331
100-171-512300-0000	Disability Insurance	367	402	419	448
100-171-512400-0000	Health Insurance	17,794	17,766	19,589	18,948
100-171-512500-0000	Unemployment Insurance	(159)	-	-	-
100-171-512600-0000	Worker's Comp Insurance	2,448	2,929	4,465	5,791
100-171-520400-0000	Advertising/Legal Notices/Pubs	345	1,067	6,000	6,000
100-171-521800-0000	Communications	72	264	300	300
100-171-522610-0000	Contr Servs - Recnet	(429)	-	-	-
100-171-524000-0000	Exams/Physicals/Testing	248	289	450	660
100-171-524200-0000	Dues/Subscriptions	660	681	673	725
100-171-531000-0000	Mileage Reimbursement	58	75	200	200
100-171-531600-0000	Office Supplies	600	545	600	600
100-171-532000-0000	Personnel/Recruiting	41	125	300	300
100-171-532600-0000	Playground/Spec Events	826	450	2,700	1,500
100-171-532600-0247	Special Events-Reimbursed	-	1,937	2,570	-
100-171-533600-0000	Rec - Aquatics	5,352	3,528	3,800	3,500
100-171-534500-0000	Fees - Administration	1,432	1,338	1,200	1,200
100-171-535600-0000	Special Supplies	1,012	741	1,100	1,500
100-171-535660-0000	Joint City/DUSD Perf. Arts	-	-	18,456	6,525
100-171-535750-0000	Training	1,038	200	1,000	1,000
<b>TOTAL DEPT. EXPENDITURES</b>		<b>207,849</b>	<b>237,251</b>	<b>289,434</b>	<b>283,748</b>

# City of Dixon Budget FY 2017-18

## 171 - RECREATION

### OPERATING EXPENSES SUMMARY

FY 2018		
Account Code	Adopted	Brief Detail Description
520400	6,000	DYB & Swim Lesson yard signs, DYB flyers, Color Copies of 2017 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	300	Cell Phones
524000	660	Annual Exams/Physicals/Testing
524200	725	ASCAP and BMI licensing fees
531000	200	Mileage reimbursement for Recreation Manager & Supervisor
531600	600	General office supplies.
532000	300	Personnel/Recruiting
532600	1,500	Movie in the Park Special Event Supplement 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	1,200	Fees - Administration (RecNet).
535600	1,500	Special supplies - not for pool (see #533600); program consessions
535660	6,525	Subsidy to Performing Arts Center Per MOU with District (3% annual increase) (Covers 14/15, 15/16, 16/17, 17/18) FY16-17 budget will carry over to 17-18
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.
<b>Total</b>	<b>24,010</b>	

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**GENERAL FUND 100  
DEPT. 171  
RECREATION**

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>									
Recreation Manager	0.40	36,399	-	10,040	2,889	570	161	237	50,295
Recreation Supervisor	1.00	60,955	-	16,813	16,029	1,116	287	2,022	97,222
Subtotal:	1.40	97,354	-	26,852	18,918	1,686	448	2,259	147,517
<b>Temporary Personnel</b>									
	Hours								
Aquatics Supervisor	520	-	6,973	91	-	101	-	241	7,406
Assistant Aquatics Supervisor	500	-	6,385	83	-	93	-	220	6,781
Swim Instructor/Guard	2,000	-	25,540	332	-	370	-	881	27,123
Lifeguard/Instructor	4,400	-	53,504	696	-	776	-	1,846	56,821
Sports Coordinator(s)	820	-	9,971	130	-	145	-	344	10,589
Subtotal:	8,240	-	102,373	1,331	-	1,484	-	3,532	108,721
<i>Other payroll costs:</i>									
PERS Health Administration	-	-	-	-	30	-	-	-	30
Overtime - Aquatics	-	3,471	-	-	-	-	-	-	3,471
Subtotal:		3,471	-	-	30	-	-	-	3,501
<b>GRAND TOTAL:</b>	<b>1.40</b>	<b>100,824</b>	<b>102,373</b>	<b>28,183</b>	<b>18,948</b>	<b>3,170</b>	<b>448</b>	<b>5,791</b>	<b>259,738</b>

*Hours for temporary positions associated with the basketball program are budgeted in the Recreation Fund 103.*

**City of Dixon Budget FY 2017-18**  
**172 - SENIOR / MULTI-USE CENTER**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
100-172-511000-0000	Salaries/Wages	50,195	51,935	53,145	54,599
100-172-511010-0000	Admin Leave Paid	708	722	740	-
100-172-511100-0000	Salaries/Wages PT	6,999	4,336	8,535	16,027
100-172-512100-0000	Medicare	893	885	1,019	1,087
100-172-512200-0000	Retirement	9,811	11,230	12,846	15,059
100-172-512210-0000	Retirement - PARS	91	56	111	208
100-172-512300-0000	Disability Insurance	214	220	227	242
100-172-512400-0000	Health Insurance	4,704	4,703	4,813	4,329
100-172-512500-0000	Unemployment Insurance	719	-	1,173	-
100-172-512600-0000	Worker's Comp Insurance	331	399	618	908
100-172-520400-0000	Advertising/Legal Notices/Pubs	-	-	50	100
100-172-521000-0000	Bld/Site Maintenance	4,227	2,821	8,179	5,500
100-172-521800-0000	Communications	1,156	804	1,100	1,100
100-172-522600-0000	Contr Servs - Non Professional	1,434	1,646	1,600	1,700
100-172-531000-0000	Mileage Reimbursement	41	179	110	200
100-172-531600-0000	Office Supplies	223	412	500	500
100-172-534500-0000	Fees - Administration	189	121	330	330
100-172-535550-0000	Special Events	616	979	1,500	1,500
100-172-535600-0000	Special Supplies	288	113	300	5,000
100-172-536001-0000	Utilities - Electric	1,800	1,800	1,800	2,000
100-172-536002-0000	Utilities - Gas	1,392	1,212	1,300	1,450
100-172-539000-0000	Water	901	1,274	1,375	1,900
100-172-560400-0000	Capital Outlay	-	31,248	-	-
<b>TOTAL DEPT. EXPENDITURES</b>		<b>86,976</b>	<b>117,095</b>	<b>101,370</b>	<b>113,738</b>

**City of Dixon Budget FY 2017-18**  
**172 - SENIOR / MULTI-USE CENTER**  
**OPERATING EXPENSES SUMMARY**

FY 2018		
Account Code	Adopted	Brief Detail Description
520400	100	Miscellaneous promotional material
521000	5,500	Cleaning supplies, maintenance & repairs, HVAC repair & maintenance contract
521800	1,100	Telephone (local and long distance) for three offices, one cell phone
522600	1,700	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	5,000	Supplies for senior citizen activities; <i>Replace refrigerator at S/MUC \$4500</i>
536001	2,000	Utilities: Electricity
536002	1,450	Utilities: Gas
539000	1,900	Water; new meter = usage trending higher.
<b>Total</b>	<b>21,280</b>	

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

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

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b><i>PERMANENT EMPLOYEES:</i></b>									
Recreation Manager	0.60	54,599	-	15,059	4,329	854	242	355	75,438
Subtotal:	0.60	54,599	-	15,059	4,329	854	242	355	75,438
 <b><i>Temporary Personnel</i></b>									
	<b>Hours</b>								
Facility Attendant	1,384	-	16,027	208	-	232	-	553	17,020
Subtotal:	1,384	-	16,027	208	-	232	-	553	17,020
<b>GRAND TOTAL:</b>	<b>0.60</b>	<b>54,599</b>	<b>16,027</b>	<b>15,268</b>	<b>4,329</b>	<b>1,087</b>	<b>242</b>	<b>908</b>	<b>92,458</b>

# 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 success of the police department in combating violent crime in the community is shared by a community who values and respects public safety personnel. The Dixon Police Department is preparing to embrace the future of law enforcement in the city by aggressively recruiting new officers, providing professional development to retain current officers, and open pathways to advancement to internal personnel, working to ensure a legacy of stability and professionalism into the future.

## Dixon Police Department Mission

The mission of the Dixon Police Department is to enhance the quality of life in our city by working collaboratively with our community to preserve the peace, protect the public, and provide a safe environment for everyone to enjoy all Dixon has to offer.



## **Current Year – 2017 – Department Accomplishments**

- Upgraded all department body worn cameras to high definition recording capability.
- Began renovations of public areas of police station to accommodate community events/training.
- Began assessment and pilot projects to digitize police reports, forms and other paper documents.
- Completed property and evidence room upgrades and removal of temporary evidence storage container in police station parking lot.
- Expanded the number of Cadets participating in our youth program.
- Submitted patrol rifle training course for certification to POST to train all officers.
- Completing migration of all patrol cars to 4G cellular data connectivity.

## **Budget Year – 2018 – Department Work Plan/Goals**

- Launch fully digital police reporting (paperless).
- Migrate all existing paper legacy police reports to digital format.
- Upgrade facility with major security and aesthetic improvements, including critically important security fence around police station parking lot and emergency call box in front of station.
- Update and upgrade police department website to better facilitate communication with the public, to include digitization and electronic submission of police forms, requests and permits (with an eye toward online payments).
- Analyze upgrading aging weapon systems, including possibility of a new caliber of sidearm.
- Continue aggressive recruitment program to fill vacant positions, redefine critical positions outside of patrol, and retool the structure of the department to future-proof operations. This includes



substantive discussions with the school districts for funding a dedicated School Resource Officer for the district(s).

- Obtain mission critical active shooter tactical equipment, including ballistic helmets, ceramic plates, and other equipment for officer safety.
- Creating and implementing leadership development, individualized training plans, and continued professional education for all staff.

**City of Dixon Budget FY 2017-18**  
**161 - POLICE**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
100-161-511000-0000	Salaries/Wages	1,893,624	1,894,830	2,023,076	2,449,508
100-161-511010-0000	Admin Leave Paid	7,127	6,866	3,254	-
100-161-511020-0000	Comp Paid	18,815	19,101	6,246	-
100-161-511100-0000	Salaries/Wages PT	16,079	7,462	-	-
100-161-511200-0000	Overtime	198,670	232,082	290,716	125,000
100-161-511210-0000	Reimbursable Overtime	10,167	12,349	6,174	10,000
100-161-511300-0000	Standby	12,313	11,787	11,730	11,500
100-161-511500-0000	Physical Fitness	7,922	5,218	3,434	10,140
100-161-511600-0000	Uniform Allowance	20,094	19,186	16,975	24,200
100-161-511900-0000	Separation Pay	8,958	89,743	87,050	19,870
100-161-512100-0000	Medicare	32,256	33,960	33,553	42,991
100-161-512200-0000	Retirement	600,536	777,957	641,410	745,612
100-161-512300-0000	Disability Insurance	7,845	7,901	8,582	11,257
100-161-512400-0000	Health Insurance	272,817	256,022	253,218	347,243
100-161-512401-0000	Retiree Health	6,909	6,087	9,657	28,353
100-161-512500-0000	Unemployment Insurance	-	5,860	5,674	-
100-161-512600-0000	Worker's Comp Insurance	83,073	88,512	135,634	106,890
100-161-521000-0000	Bld/Site Maintenance	16,284	14,448	19,365	25,000
100-161-521800-0000	Communications	85,899	92,865	143,000	120,000
100-161-521800-0209	Communications - Emp Stipend	3,300	3,870	5,500	5,820
100-161-522400-0000	Consultants - Professional	-	-	5,000	5,000
100-161-523000-0000	Contract Serv - Animal Control	121,670	123,439	133,638	158,000
100-161-523600-0000	Contractual/Co. Booking Fees	9,573	38,542	25,000	25,000
100-161-524000-0000	DMV Exams/Physicals	65	-	-	-
100-161-524200-0000	Dues/Subscriptions	1,074	928	1,200	1,600
100-161-526000-0000	Equip Repairs/Maintenance	1,228	2,643	2,000	4,000
100-161-526800-0000	Firing Range Supplies	1,373	4,280	9,000	15,000
100-161-528800-0000	Investigations	10,228	10,296	12,000	16,500
100-161-529000-0000	K-9 Unit Expense	2,351	1,936	3,325	5,000
100-161-529400-0000	Lease Purchase Payments	132,323	125,912	130,930	161,000
100-161-530200-0000	Meetings/Seminars	1,406	2,823	2,000	2,000
100-161-531200-0000	Neighborhood Watch	-	-	500	500
100-161-531210-0000	Volunteer Programs - Cadets	520	-	3,000	3,000
100-161-531400-0000	Office Equip Maint/Rental	5,768	8,412	6,195	6,600
100-161-531600-0000	Office Supplies	13,531	13,902	13,500	13,000
100-161-531650-0000	Office/Software Maintenance	-	144	8,900	10,000
100-161-532200-0000	Physical Fitness Program	720	640	800	1,500
100-161-535600-0000	Special Supplies	9,789	12,311	12,000	12,000
100-161-535750-0000	Training	3,183	4,456	5,000	5,000
100-161-535850-0000	Training - POST	4,879	3,984	9,500	20,000
100-161-535900-0000	Uniforms	1,660	4,687	6,000	6,000
100-161-536001-0000	Utilities - Electric	286	260	400	400
100-161-536002-0000	Utilities - Gas	3,640	3,231	3,500	3,500
100-161-537500-0000	Vehicle Fuel	47,496	37,313	47,500	50,000
100-161-538000-0000	Vehicle Parts/Maintenance	4,528	2,422	4,500	2,500
100-161-539000-0000	Water	3,843	4,072	4,300	4,500
100-161-541000-0000	Youth Services/Supplies	-	-	500	500
100-161-560400-0000	Capital Outlay	22,125	10,470	94,456	70,000
<b>TOTAL DEPT. EXPENDITURES</b>		<b>3,705,947</b>	<b>4,003,210</b>	<b>4,248,892</b>	<b>4,685,485</b>

# City of Dixon Budget FY 2017-18

## 161 - POLICE

### OPERATING EXPENSES SUMMARY

Account Code	FY 2018 Adopted	Brief Detail Description
521000	25,000	Building/Site Maintenance: HVAC, \$7,900; Pest Control, \$600; Electrical, \$1,500; Equip repair, \$5,500; Fire Sprinkler System Inspection, \$3,000; Landscaping Maintenance \$2,000 as needed through year, Generator Inspection, \$500 - annual cost, Carpet Cleaning \$2,000 - once per year; window/window covering repair/replacement - \$2,000
521800	120,000	Communications: Line Charges AT&T, Solano Dispatch, \$79,000; Clets Solano Co., \$4,000; Verizon Wireless voice and data services, \$5,000; High-Speed Internet, \$1,200; Solano County Communications, \$3,100; MDC licensing, CAD/RMS, \$13,000; <i>anticipated fiber optic drop and service to police department; \$5000</i>
521800-0209	5,820	Employee stipend - 1 @ \$95, 4 @ \$75 and 2 @ \$45 per month
522400	5,000	Contract Services Professional - Leadership Development for command staff and supervisors
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	15,000	Firing Range Supplies, ammo; potential transition to updated weapons system and holsters
528800	16,500	\$4,500); 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	5,000	K-9 Unit & Chaplain Compassion K-9 - Program
529400	161,000	Solano County Vehicle Lease Program (16 vehicles); replacement of two City owned vehicles (2007 and 2008) to be added to VLP
530200	2,000	Meetings and Seminars: County Chiefs Mtg., Commanders, Special Mtgs
531200	500	Neighborhood Watch Supplies
531210	3,000	Supplies for Volunteer programs and Cadet program, New Uniform Shirts for Chaplains
531400	6,600	Office Equipment Maintenance, copy machine lease \$6,600
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

FY 2018		
Account Code	Adopted	Brief Detail Description
531650	10,000	Software maintenance: Code Compliance - This is for Cohero (ILEMS and Code Enforcement Software annual maintenance) To obtain license for police scheduling software and Dixon PD branded
532200	1,500	Proctor for police officer fitness testing
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	20,000	POST - Training: Peace Officer Training for regular officers and reserves.
535900	6,000	Vests, batons, rain gear and other non-allowance type uniform items
536001	400	Utilities - Electric
536002	3,500	Utilities - Gas
537500	50,000	Vehicle Expense Fuel
538000	2,500	Parts Vehicle: Maintenance/Repair \$2,000; Car Wash \$500
539000	4,500	Cal Water Service
541000	500	Youth Services/Supplies
560400	70,000	Capital purchases - see detail on Capital Equipment/Fixed Asset page
<b>Total</b>	<b>752,920</b>	

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

(N)ew or (R)eplacement	Category*	Item Description (Be Specific)	Cost/Unit (incl Tax and Freight)	Quantity	Total
N	B	Enclosure for police department parking lot, to include electronic gate access control systems	70,000	1.0	70,000
					<b>70,000</b>

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

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**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
<b>PERMANENT EMPLOYEES:</b>								
Police Chief	1.00	173,046	20,842	7,839	2,623	648	7,625	212,623
Police Captain	1.00	143,904	81,140	13,569	2,283	643	6,431	247,971
Police Captain*	1.00	124,284	70,078	7,209	1,907	556	5,555	209,588
Police Sergeant	1.00	100,353	62,605	6,789	1,554	464	4,643	176,409
Police Sergeant	1.00	91,102	56,834	15,669	1,548	421	4,212	169,787
Police Sergeant	1.00	88,954	55,494	7,839	1,403	432	4,317	158,439
Police Sergeant	1.00	88,954	14,982	13,569	1,487	421	4,212	123,624
Police Sergeant	1.00	89,615	15,093	7,839	1,413	414	4,142	118,516
Police Sergeant***	0.50	50,897	8,572	3,924	795	232	2,322	66,741
Police Officer	1.00	85,705	53,467	15,669	1,470	393	3,934	160,638
Police Officer	1.00	85,153	53,123	15,669	1,462	393	3,934	159,735
Police Officer	1.00	87,302	54,463	7,839	1,380	393	3,934	155,312
Police Officer	1.00	75,495	12,715	15,669	1,322	366	3,658	109,224
Police Officer	1.00	81,867	13,788	6,789	1,286	357	3,568	107,655
Police Officer	1.00	68,044	8,195	15,669	1,214	308	3,083	96,513
Police Officer	1.00	64,977	7,826	15,669	1,169	307	3,066	93,013
Police Officer	1.00	66,571	8,018	13,569	1,162	314	3,142	92,776
Police Officer	1.00	70,206	8,456	6,789	1,116	324	3,237	90,128
Police Officer	1.00	69,572	8,379	5,529	1,089	337	3,367	88,273
Police Officer	1.00	66,323	7,988	7,839	1,075	313	3,130	86,668
Police Officer -Vacant	1.00	69,695	8,394	15,669	1,238	324	3,237	98,556
Police Officer -Vacant	1.00	69,695	8,394	13,569	1,207	324	3,237	96,426
Police Officer -Vacant	1.00	69,695	8,394	13,569	1,207	324	3,237	96,426
Police Officer -Vacant	1.00	69,695	8,394	13,569	1,207	324	3,237	96,426
Police Officer -Vacant	1.00	69,695	8,394	13,569	1,207	324	3,237	96,426
Police Officer -Vacant	1.00	69,695	8,394	13,569	1,207	324	3,237	96,426
Public Safety Admin. Manager	1.00	66,463	18,332	13,449	1,159	305	448	100,155
CSO II	1.00	56,027	18,255	13,569	1,009	251	1,765	90,875
CSO II	1.00	56,988	18,568	6,789	925	251	1,765	85,286
CSO II**	1.00	47,828	3,129	11,049	854	231	1,626	64,716
Records Clerk	1.00	54,048	14,908	7,209	888	241	354	77,647
Subtotal:	30.50	2,471,848	745,612	346,524	40,866	11,257	106,890	3,722,998
Other payroll costs:								
PERS Health Administration/Sr. Mgmt Life Insurance			-	719	-	-	-	719
Retirement Health Benefit		-	-	28,353	-	-	-	28,353
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
Subtotal:		158,500	-	29,073	2,124	-	-	189,697
<b>GRAND TOTAL:</b>	<b>30.50</b>	<b>2,630,348</b>	<b>745,612</b>	<b>375,597</b>	<b>42,991</b>	<b>11,257</b>	<b>106,890</b>	<b>3,912,695</b>

\* Police Captain position currently under filled by Police Lieutenant.

\*\* CSO II currently under filled by CSO I

\*\*\* Full time Sergeant position - cost split with Grant Fund 560

Note: Admin Assistant Position restored to Public Safety Admin Manager FY18

# 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 – 2017 – Department Accomplishments**

- Placed a new 4WD stakeside truck, received through a grant from Solano County OES, into service.
- Started implementation of a new model for Command and Vehicle acquisition and maintenance by purchasing a new Command vehicle to replace one that was leased through the County and had reached the end of the lease term.



- Conducted a Volunteer Firefighter Recruitment, adding eleven new volunteer firefighters to the ranks.
- Conducted a technical rescue training exercise at Monticello Dam with Yolo and Solano Fire Departments.
- Started a Swift Water Rescue Program with equipment primarily funded by Solano County OES.

- Conducted two Active Shooter drills with Dixon Police Department.
- Implemented a task-book based succession planning process for acting positions and further career development within the department.
- Implemented online training through Target Solutions, which will provide CE's for EMT's and Paramedics, and will help reduce overtime costs for employees to attend outside classes.
- Implemented physical fitness/health program by beginning a gym membership for all paid staff (paid by firefighter associations).
- Received second FEMA extension approval for SAFER Grant; keeping additional firefighters in place until December 2016.

## **Budget Year – 2018 – Department Work Plan/Goals**

- Prepare a 5 year Strategic Plan including Risk Assessment and Standards of Cover for presentation to the City Council.
- Plan for and link the next fire station to City development and growth triggers, including developing a staffing and equipment model for second fire station (Strategic Plan).
- Continue collaboration 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.
- Initiate a Peer Support Program to train firefighters to provide counseling to their peers in areas such as critical incident stress management, critical incident trauma response, general peer support, and PTSD.
- Initiate annual 4WD training for all drivers, taught by three firefighters trained at the instructor level.
- Continue implementation of a new model for Command and Utility Vehicle acquisition and maintenance.
- Continue hosting fire training classes, such as Rescue Systems 1 (RS1), Low Angle Rope Rescue Operations (LARRO), and Driver/Operator 1A & 1B.
- Initiate development of specifications for new replacement engine.
- Continue Multi-Agency Training with both Yolo and Solano Counties, including Technical Rescue and Hazardous Materials.



**City of Dixon Budget FY 2017-18**  
**166 - FIRE**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
100-166-511000-0000	Salaries/Wages	1,774,581	1,842,958	1,944,785	2,034,059
100-166-511000-1108	Salaries & Wages/FEMA SAFER	187,215	146,434	64,923	-
100-166-511010-0000	Admin Leave Paid	13,320	13,348	3,860	-
100-166-511020-0000	Comp Paid	25,923	25,950	18,401	-
100-166-511100-0000	Salaries/Wages PT	-	-	20,422	-
100-166-511200-0000	Overtime	158,434	157,710	159,628	150,000
100-166-511210-0000	Reimbursable Overtime	226,698	263,641	279,901	125,000
100-166-511220-0000	FLSA Overtime	17,655	17,750	22,897	34,000
100-166-511300-0000	Standby	31,420	42,092	43,000	43,000
100-166-511400-0000	Volunteer Pay	2,921	2,089	2,564	40,000
100-166-511400-1107	Volunteer Pay - FEMA SAFER	9,150	6,000	20,000	-
100-166-511500-0000	Physical Fitness	31,075	30,653	28,650	25,823
100-166-511500-1108	Physical Fitness/FEMA SAFER	5,400	3,738	1,523	-
100-166-511600-0000	Uniform Allowance	2,550	16,965	15,218	18,144
100-166-511600-1108	Uniform Allowance/FEMA SAFER	-	2,074	1,385	-
100-166-511900-0000	Separation Pay	40,966	19,805	44,214	-
100-166-511900-1108	Separation Pay/FEMA Safer	-	7,616	-	-
100-166-512100-0000	Medicare	32,573	34,513	37,407	40,627
100-166-512100-1108	Medicare/FEMA SAFER	2,962	2,343	1,124	-
100-166-512200-0000	Retirement	469,428	440,753	416,847	452,899
100-166-512200-1108	Retirement/FEMA SAFER	22,198	16,854	8,051	-
100-166-512210-0000	Retirement - PARS	-	-	361	-
100-166-512300-0000	Disability Insurance	8,740	8,439	8,127	9,347
100-166-512300-1108	Disability Insurance/FEMA SAFER	-	333	491	-
100-166-512400-0000	Health Insurance	245,096	241,029	248,651	286,641
100-166-512400-1108	Health Insurance/FEMA SAFER	23,760	21,566	14,071	-
100-166-512410-0000	Health Insurance - Volunteer	8,503	8,224	8,170	9,000
100-166-512500-0000	Unemployment Insurance	-	1,328	1,624	-
100-166-512600-0000	Worker's Comp Insurance	132,143	148,150	182,038	137,221
100-166-512600-1108	Worker's Comp Ins./FEMA SAFER	17,135	13,505	10,324	-
100-166-521000-0000	Bld/Site Maintenance	22,664	36,091	32,200	36,400
100-166-521800-0000	Communications	63,581	69,926	75,000	75,000
100-166-521800-0209	Communications - Emp Stipend	4,400	3,990	3,915	4,980
100-166-522400-0000	Consultants - Professional	2,641	2,640	34,200	4,200
100-166-523150-0000	Contract Services	3,400	5,045	3,400	3,400
100-166-524000-0000	DMV Exams/Physicals	921	325	3,100	3,100
100-166-524000-1107	DMV Exams/Phys - FEMA SAFER	41	-	-	-
100-166-524200-0000	Dues/Subscriptions	5,881	5,829	7,650	7,700
100-166-525600-0000	EMS Supplies	26,194	25,339	26,000	28,200
100-166-526000-0000	Equip Repairs/Maintenance	23,782	16,053	16,173	23,005
100-166-526000-1105	Equip Maint -Fire Academy	6,286	6,114	5,300	5,300
100-166-526000-1112	Equip Repairs - Comm Equip	-	840	5,100	4,100
100-166-527200-0000	Hepatitis Shots	-	-	-	500
100-166-529400-0000	Lease Purchase	40,818	43,368	38,200	30,600
100-166-529400-0247	Lease Purchase - Reimbursable	-	2,592	-	-
100-166-530200-0000	Meetings/Seminars	1,384	3,597	2,900	2,900
100-166-530200-0247	Fire- Meetings/Seminars -Reimb	-	1,729	-	-
100-166-531000-0000	Mileage Reimbursement	5	-	-	-
100-166-531400-0000	Office Equip Maint/Rental	3,824	3,202	3,800	3,800

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
100-166-531600-0000	Office Supplies	6,283	7,316	6,000	6,000
100-166-531650-0000	Office/Software Maintenance	-	-	4,582	6,550
100-166-532000-1107	Volunt Recruiting- FEMA SAFER	170	-	-	-
100-166-533400-0000	Public Education	3,113	3,060	2,950	2,950
100-166-535500-0000	Small Tools	1,094	998	1,000	1,000
100-166-535600-0000	Special Supplies	30,727	29,546	31,000	47,925
100-166-535600-1104	Special Supplies - EOC	9,523	-	2,000	-
100-166-535600-1105	Special Supplies- Fire Academy	964	-	-	-
100-166-535600-1113	Spec Supplies - PPE	12,500	17,106	17,400	54,400
100-166-535600-1114	Spec Supp - Hose & Appliances	16,968	6,335	10,000	13,000
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	15,967	21,396	18,900	36,780
100-166-535750-1104	Training - EOC	161	-	500	-
100-166-535750-1105	Training - Fire Academy	-	350	-	-
100-166-535750-1106	Training - Hosted Training	15,270	-	25,000	20,000
100-166-535900-0000	Uniform	7,763	6,498	9,750	9,750
100-166-535900-1107	Uniforms - FEMA SAFER	-	5,000	2,500	-
100-166-536001-0000	Utilities - Electric	1,440	1,479	10,200	1,800
100-166-536002-0000	Utilities - Gas	4,019	4,012	4,100	4,100
100-166-537500-0000	Vehicle Fuel	30,793	25,129	26,000	26,000
100-166-538000-0000	Vehicle Maintenance	21,946	24,354	33,213	35,263
100-166-538500-0000	Vehicle Parts	21,905	7,750	26,272	18,500
100-166-539000-0000	Water	1,421	1,463	1,500	1,500
100-166-560400-0000	Capital Outlay	-	19,350	157,736	60,000
<b>TOTAL DEPT. EXPENDITURES</b>		<b>3,939,975</b>	<b>3,943,681</b>	<b>4,256,196</b>	<b>3,984,464</b>

**City of Dixon Budget FY 2017-18**  
**166 - FIRE DEPARTMENT**  
**OPERATING EXPENSES SUMMARY SHEET**

<b>Account Code</b>	<b>FY 2018 Adopted</b>	<b>Brief Detail Description</b>
521000	36,400	Maint. of apparatus roll-up doors, man-doors, HVAC maint. contract, carpet & upholstery cleaning & repairs, lighting lamps & ballasts, gen-set permit fees & service, mats, rags, cleaning supplies, miscellaneous repairs, 10,000 for repairs to kitchen cabinets.
521800	75,000	Fire dispatch contract, leased phone lines, Active 911 incident notification system, Crew Sense staffing notification system, telephone & cell service, mobile data computers terminal service.
521800-0209	4,980	Employee stipends for personal cell service - 3 x \$75, 2 x \$95 monthly
522400	4,200	Medical Director consulting for ALS services (increase for new paramedic hires), including annual medical malpractice insurance.
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	7,700	Dues & subscriptions to Chief's & Firefighter's Assns. & regulatory code updates
525600	28,200	Medications, IV's, electrodes, bandages, oxygen masks, gloves, oxygen, misc. EMS equipment & bio-hazard disposal contract for fire & police, 2 training AED's, ALS bag, Easy IO drill.
526000	23,005	Annual ladder test, SCBA fit testing, radio equipment, bi-annual breathing apparatus & cylinder maintenance, annual service plan for LUCAS devices, Physio Control annual maintenance contract on 10 defibrillators.
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	30,600	Emergency response vehicle leases through Solano Co. for Chief & Div. Chiefs (includes mileage); reduction due to one vehicle returned to County.
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
531650	6,550	Firehouse Software Maintenance Contract, Firehouse Inspector software
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

FY 2018		
Account Code	Adopted	Brief Detail Description
535600	47,925	Map updates, replacement of protective equipment, hose replacement, computers & software, technical rescue equipment, replacement of structure boots, purchase 1 MDT, \$2000 tech rescue supplies, <i>replacement of 4 filing cabinets, purchase weather station &amp; software, ipad pro for inspections, RS-1 supplies, rescue team items, 2 standing desks &amp; mats, 4 -gas monitor for rescue trailer, EOC supplies (from 535600-1114).</i>
535600-1113	54,400	20 sets personal protective equipment (PPE) to comply with NFPA 1851, Wildland PPE, Uniform Response to Violent Incidents (URVI) equipment, and Urban Search & Rescue (USAR) equipment.
535600-1114	13,000	Fire hose and related appliances, 1 mobile hose cart drying rack/indoor system.
535750	36,780	EMS training program, technical rescue training, fire service training, prevention training, training supplies, records management system training, off-road driving training, Peer Support training, wildland arson conference, arson/fire investigation conference, fire-rescue med conference, firehouse world conference, target solutions Fire/EMS training/21 @ \$80 each annually.
535750-1106	20,000	Training - Hosted Training
535900	9,750	Uniform maint.-shifts, hats, pants, badges, brass; replacement safety boots, volunteer uniforms.
536001	1,800	Utilities - Electric
536002	4,100	Utilities - Gas
537500	26,000	Fuel expense for fire apparatus and other emergency response vehicles
538000	35,263	Opacity tests, smog tests, tows, flats, brake inspections, body & paint repairs, misc. maintenance
538500	18,500	Parts for annual services, tires, lights, batteries, switches, glass, hardware, valve kits, seals, etc.
539000	1,500	Domestic water
560400	60,000	Capital purchases - see detail on Capital Equipment/Fixed Asset page
<b>Total</b>	<b>578,703</b>	

***City of Dixon Budget FY 2017-18***  
**CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)**  
**166 - FIRE DEPARTMENT**

<b>(N)ew or (R)eplacement</b>	<b>Category*</b>	<b>Item Description</b>	<b>Cost/Unit (incl Tax and Freight)</b>	<b>Quantity</b>	<b>Total</b>
N	V	Replace 2011 Chevy Tahoe (Lease return)	60,000	1.00	60,000
<b>Total</b>					<b>60,000</b>

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

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**GENERAL FUND 100  
DEPT. 166  
FIRE**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>								
Fire Chief	1.00	140,101	31,495	16,029	2,264	648	9,437	199,972
Fire Division Chief	1.00	141,836	27,346	16,029	2,289	606	8,830	196,936
Fire Division Chief	1.00	129,137	24,898	7,209	1,977	571	8,327	172,119
Fire Captain	1.00	100,253	25,063	15,669	1,681	464	6,763	149,894
Fire Captain	1.00	102,769	25,692	7,839	1,604	464	6,763	145,132
Fire Captain	1.00	95,743	23,936	7,839	1,502	442	6,441	135,902
Fire Engineer	1.00	89,152	22,288	15,669	1,520	419	6,099	135,147
Fire Engineer	1.00	93,112	23,278	15,669	1,577	419	6,099	140,155
Fire Engineer	1.00	93,468	23,367	7,839	1,469	419	6,099	132,661
Fire Engineer	1.00	93,828	23,457	15,669	1,588	419	6,099	141,060
Fire Engineer	1.00	95,020	23,755	15,669	1,605	399	5,809	142,257
Fire Engineer	1.00	97,180	24,295	7,839	1,523	399	5,809	137,044
Fire Fighter/Paramedic	1.00	93,112	23,278	7,839	1,464	419	6,099	132,211
Fire Fighter/Paramedic	1.00	92,962	15,657	13,569	1,545	380	5,532	129,643
Fire Fighter/Paramedic	1.00	86,132	21,533	7,839	1,363	404	5,884	123,154
Fire Fighter/Paramedic	1.00	84,692	21,173	15,669	1,455	404	5,884	129,277
Fire Fighter/Paramedic	1.00	76,159	9,198	13,569	1,301	360	5,249	105,836
Fire Fighter/Paramedic	1.00	74,653	9,017	11,049	1,243	353	5,141	101,456
Fire Fighter	1.00	70,442	8,508	11,049	1,182	332	4,840	96,354
Fire Fighter	1.00	79,956	13,466	13,569	1,356	354	5,160	113,861
Fire Fighter (Restored- FY17 Midyear)	1.00	64,247	10,820	13,569	1,128	302	4,398	94,464
Fire Fighter/Paramedic - Ltd**	1.00	11,670	1,410	15,669	396	53	767	29,965
Public Safety Admin. Manager	1.00	72,400	19,969	13,449	1,245	320	471	107,854
Subtotal:	23.00	2,078,026	452,899	285,816	34,276	9,347	131,999	2,992,363
Other payroll costs:								
PERS Health Administration/Sr. Mgmt Life Insurance			-	825	-	-	-	825
Reimbursable OT	-	125,000	-	-	-	-	-	125,000
Overtime	-	150,000	-	-	2,175	-	-	152,175
FLSA OT	-	34,000	-	-	493	-	-	34,493
Stand-by pay	-	43,000	-	-	624	-	-	43,624
Volunteer Pay and Health	-	40,000	-	9,000	3,060	-	5,222	57,282
Subtotal:		392,000	-	9,825	6,352	-	5,222	413,399
<b>GRAND TOTAL:</b>	<b>23.00</b>	<b>2,470,026</b>	<b>452,899</b>	<b>295,641</b>	<b>40,627</b>	<b>9,347</b>	<b>137,221</b>	<b>3,405,761</b>

Note: Limited term position budgeted for partial year, for Firefighter/Paramedic on Military deployment.

\*\* Firefighter/Paramedic being underfilled 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
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<b>FY 2017</b>				
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>				
<b>BEGINNING FUND BALANCE</b>	1,637,713	214,858	(279)	22,163
<b>July-2016</b>				
<b>ESTIMATED</b>				
REVENUE	6,936	55,913	51,833	12,000
TRANSFERS	-	641,983	11,508	-
REVENUE & TRANSFERS	6,936	697,896	63,341	12,000
EXPENDITURES	641,983	563,143	63,063	16,000
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>1,002,666</b>	<b>349,611</b>	<b>-</b>	<b>18,163</b>
<hr/>				
<b>FY 2018</b>				
<b>SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS</b>				
<b>ESTIMATED BEGINNING FUND BALANCE</b>	1,002,666	349,611	-	18,163
<b>July-2017</b>				
<b>ADOPTED</b>				
REVENUE				
REVENUES	6,379	35,604	55,500	12,000
TRANSFERS	-	100,000	14,345	-
REVENUE AND TRANSFERS	6,379	135,604	69,845	12,000
AVAILABLE RESOURCES	1,009,045	485,215	69,845	30,163
APPROPRIATIONS	100,000	120,000	69,845	12,000
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>909,045</b>	<b>365,215</b>	<b>-</b>	<b>18,163</b>
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**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**SPECIAL FUNDS - GENERAL FUND SUB FUNDS**

	USER TECHNOLOGY FEE 108	PLANNING AGREEMENTS 190	EQUIPMENT REPLACEMENT 820	BUILDING RESERVE 830	INFRA- STRUCTURE RESERVE 831
<b>FY 2017</b>					
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>					
<b>BEGINNING FUND BALANCE</b>	-	(33,444)	487,028	60,665	211,780
<b>July-2016</b>					
<b>ESTIMATED</b>					
REVENUE	16,715	112,282	8,550	-	660
TRANSFERS	34,728	-	-	50,000	50,000
REVENUE & TRANSFERS	51,443	112,282	8,550	50,000	50,660
EXPENDITURES	34,728	28,727	35,000	-	5,374
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>16,715</b>	<b>50,111</b>	<b>460,578</b>	<b>110,665</b>	<b>257,066</b>
<b>FY 2018</b>					
<b>SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS</b>					
<b>ESTIMATED BEGINNING FUND BALANCE</b>	16,715	50,111	460,578	110,665	257,066
<b>July-2017</b>					
<b>ADOPTED</b>					
REVENUE					
REVENUES	24,500	31,635	39,000	-	350
TRANSFERS	-	-	-	-	40,000
REVENUE AND TRANSFERS	24,500	31,635	39,000	-	40,350
AVAILABLE RESOURCES	41,215	81,746	499,578	110,665	297,416
APPROPRIATIONS	16,007	31,635	39,000	48,500	70,000
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>25,208</b>	<b>50,111</b>	<b>460,578</b>	<b>62,165</b>	<b>227,416</b>

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

	TECHNOLOGY REPLACEMENT	PERS STABILIZATION	OPEB RESERVE	Total
	832	840	841	
<b>FY 2017</b>				
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>				
<b>BEGINNING FUND BALANCE</b>	-	141,133	500,000	<b>3,241,618</b>
<b>July-2016</b>				
<b>ESTIMATED</b>				
REVENUE	-	544	-	<b>265,433</b>
TRANSFERS	40,000	-	500,000	<b>1,328,219</b>
REVENUE & TRANSFERS	40,000	544	500,000	<b>1,593,652</b>
EXPENDITURES	-	-	-	<b>1,388,018</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>40,000</b>	<b>141,677</b>	<b>1,000,000</b>	<b>3,447,253</b>
<b>FY 2018</b>				
<b>SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS</b>				
<b>ESTIMATED BEGINNING FUND BALANCE</b>	40,000	141,677	1,000,000	<b>3,447,253</b>
<b>July-2017</b>				
<b>ADOPTED</b>				
REVENUE				
REVENUES	-	-	-	<b>204,968</b>
TRANSFERS	-	-	-	<b>154,345</b>
REVENUE AND TRANSFERS	-	-	-	<b>359,313</b>
AVAILABLE RESOURCES	40,000	141,677	1,000,000	<b>3,806,566</b>
APPROPRIATIONS	-	-	-	<b>506,987</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>40,000</b>	<b>141,677</b>	<b>1,000,000</b>	<b>3,299,579</b>

**City of Dixon Budget FY 2017-18**  
**FUND 101 - CONTINGENCY FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
101-000-461600-0000	Interest Earned	2,854	8,832	6,936	6,379
101-000-470100-0000	Unrealized Gain on Investments	4,102	4,359	-	-
		6,957	13,191	6,936	6,379
101-000-597102-0000	To Council Discretionary (102)	167,057	64,960	641,983	100,000
		167,057	64,960	641,983	100,000
<b>FUND REVENUE</b>		<b>6,957</b>	<b>13,191</b>	<b>6,936</b>	<b>6,379</b>
<b>FUND EXPENDITURES</b>		<b>167,057</b>	<b>64,960</b>	<b>641,983</b>	<b>100,000</b>

**City of Dixon Budget FY 2017-18**  
**FUND 102 - COUNCIL DISCRETIONARY FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
102-000-421300-0000	Building Permits - Gen'l Plan	29,651	35,182	55,095	35,000
102-000-461600-0000	Interest Earned	101	894	818	604
102-000-470100-0000	Unrealized Gain on Investments	406	523	-	-
102-000-490101-0000	From Contingency (101)	167,057	64,960	641,983	100,000
		<u>197,215</u>	<u>101,559</u>	<u>697,896</u>	<u>135,604</u>
<b>100-Administration</b>					
102-100-522400-0000	Consultants - Professional	11,898	22,395	-	-
<b>132-General Plan Update</b>					
102-132-520400-0000	Advertising/Publications	1,438	1,517	3,000	-
102-132-522400-0000	Consultants - Professional	126,472	69,700	541,843	113,000
102-132-529600-0000	Legal Services	1,215	26,808	4,000	2,000
102-132-531400-0000	Office Equip Maint/Rental	79	-	300	-
102-132-535600-0000	Special Supplies	178	-	-	-
102-132-560750-0000	Project Admin - Direct	1,627	3,846	14,000	5,000
		<u>142,907</u>	<u>124,266</u>	<u>563,143</u>	<u>120,000</u>
<b>FUND REVENUE</b>		<b>197,215</b>	<b>101,559</b>	<b>697,896</b>	<b>135,604</b>
<b>FUND EXPENDITURES</b>		<b>142,907</b>	<b>124,266</b>	<b>563,143</b>	<b>120,000</b>

*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 2017-18**  
**FUND 103 - RECREATION FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
103-000-433650-0000	Rec - Adult Softball	8,369	9,244	6,000	7,500
103-000-433660-0000	Adult Soccer	2,570	-	-	-
103-000-433811-0000	Rec - Basketball - Youth	30,574	38,452	35,196	35,000
103-000-433845-0000	Rec - Fitness	2,002	2,664	2,323	2,000
103-000-433860-0000	Rec - General Interest	7,765	568	2,314	5,000
103-000-433910-0000	Rec - Soccer	823	120	-	-
103-000-433915-0000	Rec - Teen Activities	2,102	2,088	2,000	2,000
103-000-433920-0000	Rec - Tennis Lessons	97	150	-	-
103-000-433925-0000	Rec - Volleyball - Drop-ins	1,660	1,363	1,000	1,000
103-000-433995-0000	Scholarship Offset	-	-	3,000	3,000
103-000-461600-0000	Interest Earned	-	14	-	-
103-000-470100-0000	Unrealized Gain on Investments	15	4	-	-
103-000-490100-0000	Transfer from the General Fund	-	3,482	11,508	14,345
		55,976	58,148	63,341	69,845

**179 - MISCELLANEOUS RECREATION**

103-179-511150-0000	Wages P/T Volleyball	1,368	1,244	767	1,581
103-179-512100-0000	Medicare	20	18	11	23
103-179-512210-0000	Retirement - PARS	18	16	10	21
103-179-512600-0000	Worker's Comp Insurance	29	26	42	55
103-179-533845-0000	Rec - Fitness	1,490	2,043	1,200	1,000
103-179-533860-0000	Rec - General Interest	5,675	412	600	500
103-179-534500-0000	Fees - Administration	452	310	600	500
103-179-535600-0000	Special Supplies	2,709	2,980	3,500	4,000
103-179-535680-0000	Teen Activities	-	165	250	250
103-179-590100-0000	Transfer to General Fund	13,914	16,211	16,060	17,189
		25,673	23,425	23,040	25,118

**180-SOFTBALL**

103-180-511180-0000	Salaries - Rec Softball	1,239	1,472	1,937	2,736
103-180-512100-0000	Medicare	18	21	28	40
103-180-512210-0000	Retirement - PARS	16	19	25	36
103-180-512600-0000	Worker's Comp Insurance	26	43	72	94
103-180-522600-0000	Contract Svcs - Nonprof	3,550	4,660	5,000	6,000
103-180-534500-0000	Fees - Administration	121	175	175	175
103-180-535600-0000	Special Supplies	859	999	2,000	2,300
		5,828	7,390	9,237	11,381

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
<b>182-SOCCER</b>					
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	21	-	-
		793	21	-	-
<b>183-YOUTH BASKETBALL</b>					
103-183-511180-0000	Wages PT Youth Basketball	11,243	11,694	15,841	17,275
103-183-512100-0000	FICA	163	170	222	250
103-183-512210-0000	Retirement - PARS	147	152	199	225
103-183-512600-0000	Worker's Comp Insurance	256	236	424	596
103-183-522600-0000	Contract Svc Non Prof	5,748	5,500	5,500	5,500
103-183-534500-0000	Administration Fees	866	509	600	1,000
103-183-535600-0000	Special Supplies	6,646	9,501	8,000	8,500
		25,070	27,762	30,786	33,346
<b>FUND REVENUE</b>		<b>55,976</b>	<b>58,148</b>	<b>63,341</b>	<b>69,845</b>
<b>FUND EXPENDITURES</b>		<b>57,364</b>	<b>58,598</b>	<b>63,063</b>	<b>69,845</b>

**City of Dixon Budget FY 2017-18**  
**FUND 103 - RECREATION FUND**  
**OPERATING EXPENSES SUMMARY**

<b>Account Code</b>	<b>FY 2018 Adopted</b>	<b>Brief Detail Description</b>
<b>Miscellaneous Recreation</b>		
179-533845	1,000	Rec - Fitness Classes
179-533860	500	Rec - General Interest Classes
179-534500	500	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	17,189	Transfer to General Fund - cost allocation
<b>Softball</b>		
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.
<b>Basketball</b>		
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.
<b>Total</b>	<b>46,914</b>	

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**FUND 103  
RECREATION**

Title	FTE	Temp Pay 511100	PARS Retirement 512210	Soc Sec/ Medicare 512100	Workers' Comp 512600	Total Employee
<b><i>Temporary Personnel</i></b>	Hours					
103-179 Volleyball Sports Coord	130	1,581	21	23	55	1,679
103-180 Softball Sports Coord	225	2,736	36	40	94	2,906
103-183 Basketball Coord	695	8,451	110	123	292	8,975
103-183 Basketball Rec Leader	800	8,824	115	128	304	9,371
Total:	1,850	21,592	281	313	745	22,931
<b>GRAND TOTAL:</b>	-	<b>21,592</b>	<b>281</b>	<b>313</b>	<b>745</b>	<b>22,931</b>

Temporary personnel do not receive special pay or health insurance.

**City of Dixon Budget FY 2017-18**  
**FUND 105 - COMMUNITY SUPPORT FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
105-000-461600-0000	Interest Earned	7	96	-	-
105-000-461700-0000	Lease Revenue	6,000	12,000	12,000	12,000
105-000-470100-0000	Unrealized Gain on Investments	-	60	-	-
105-000-490100-0000	Transfer from General Fund	5,000	-	-	-
		<b>11,007</b>	<b>12,156</b>	<b>12,000</b>	<b>12,000</b>
105-000-535650-0000	Subsidies to Community Groups	-	1,000	16,000	12,000
		<b>-</b>	<b>1,000</b>	<b>16,000</b>	<b>12,000</b>
	<b>FUND REVENUE</b>	<b>11,007</b>	<b>12,156</b>	<b>12,000</b>	<b>12,000</b>
	<b>FUND EXPENDITURES</b>	<b>-</b>	<b>1,000</b>	<b>16,000</b>	<b>12,000</b>

**City of Dixon Budget FY 2017-18**  
**FUND 108 - USER TECHNOLOGY FEE**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
108-000-421300-0000	Building Permit-Technology Fee	-	-	16,715	24,500
108-000-491100-0000	Transfer from General Fund	-	-	34,728	-
		-	-	51,443	24,500
108-000-531650-0000	Office Software Maintenance	-	-	-	2,000
108-000-535600-0000	Special Supplies	-	-	-	1,800
108-000-591100-0000	Transfer to General Fund	-	-	-	12,207
108-000-560400-0000	Capital Outlay	-	-	34,728	-
		-	-	34,728	16,007
<b>FUND REVENUE</b>		-	-	<b>51,443</b>	<b>24,500</b>
<b>FUND EXPENDITURES</b>		-	-	<b>34,728</b>	<b>16,007</b>

Fund 108 was established by Council action on 8/23/16 Reso #16-118

General Fund transfer was authorized by Council action on 11/8/16  
 Reso # 16-159 as an intrafund loan to be repaid over 3 years beginning in FY 2018.

**City of Dixon Budget FY 2017-18**  
**FUND 190 - PLANNING AGREEMENTS FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
190-000-433300-2546	Reimbursements Brookfield	41,451	-	-	-
190-000-433350-0000	Planning Agreements	23,967	25,712	28,700	31,635
190-000-461600-0000	Interest Earned	83	301	300	-
190-000-470100-0000	Unrealized Gain GASB 31	96	186	-	-
190-000-491100-0000	Transfer from General Fund	-	-	83,282	-
		<u>65,596</u>	<u>26,199</u>	<u>112,282</u>	<u>31,635</u>
<b>132-Community Development</b>					
190-132-520400-2546	Publications/Brookfield CFD	394	-	-	-
190-132-520400-2547	Publications\Valley Glen 2 CFD	729	-	-	-
190-132-522400-2546	Consultants/Brookfield CFD	10,500	-	-	-
190-132-522400-2547	Consultants/VG2 CFD	12,724	1,958	-	-
190-132-522400-2548	Consultants/TEC Equip	-	4,290	-	-
190-132-529610-0000	Legal Fees Reimbursable	31,910	27,017	18,448	20,000
190-132-560750-0000	Project Admin - Direct	18,940	19,741	10,279	11,635
<b>143-ENGINEERING</b>					
190-143-522410-2512	Engineering/Valley Glen	(4,398)	2,868	-	-
		<u>70,799</u>	<u>55,874</u>	<u>28,727</u>	<u>31,635</u>
<b>FUND REVENUE</b>		<b>65,596</b>	<b>26,199</b>	<b>112,282</b>	<b>31,635</b>
<b>FUND EXPENDITURES</b>		<b>70,799</b>	<b>55,874</b>	<b>28,727</b>	<b>31,635</b>

**City of Dixon Budget FY 2017-18**  
**FUND 820 - EQUIPMENT REPLACEMENT FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
820-000-428702-0000	Fire Department Reimbursements	2,304	-	-	-
820-000-460600-0000	Emergency Cost Recovery	15,034	7,554	8,550	39,000
820-000-461600-0000	Interest Earned	780	2,291	-	-
820-000-470100-0000	Unrealized Gain on Investments	325	1,443	-	-
		<u>18,443</u>	<u>11,288</u>	<u>8,550</u>	<u>39,000</u>
820-820-590100-0000	Transfer to General Fund	12,500	48,664	35,000	39,000
		<u>12,500</u>	<u>48,664</u>	<u>35,000</u>	<u>39,000</u>
<b>FUND REVENUE</b>		<b>18,443</b>	<b>11,288</b>	<b>8,550</b>	<b>39,000</b>
<b>FUND EXPENDITURES</b>		<b>12,500</b>	<b>48,664</b>	<b>35,000</b>	<b>39,000</b>

**City of Dixon Budget FY 2017-18**  
**FUND 830 - BUILDING RESERVE FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
830-000-461600-0000	Interest Earned	117	285	-	-
830-000-470100-0000	Unrealized Gain on Investments	316	204	-	-
830-000-490100-0000	Transfer from General Fund	50,000	-	50,000	-
		50,433	489	50,000	-
830-830-590100-0000	To General Fund	105,433	43,670	-	48,500
		105,433	43,670	-	48,500
<b>FUND REVENUE</b>		<b>50,433</b>	<b>489</b>	<b>50,000</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>105,433</b>	<b>43,670</b>	<b>-</b>	<b>48,500</b>

**City of Dixon Budget FY 2017-18**  
**FUND 831 - INFRASTRUCTURE RESERVE FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
831-000-461600-0000	Interest Earned	258	971	660	350
831-000-470100-0000	Unrealized Gain on Investments	126	619	-	-
831-000-490100-0000	Transfer from General Fund	50,000	50,000	78,863	40,000
		50,384	51,590	79,523	40,350
831-100-590100-0000	To General Fund	-	41,074	5,374	70,000
		-	41,074	5,374	70,000
<b>FUND REVENUE</b>		<b>50,384</b>	<b>51,590</b>	<b>79,523</b>	<b>40,350</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>41,074</b>	<b>5,374</b>	<b>70,000</b>

**City of Dixon Budget FY 2017-18**  
**FUND 832 - TECHNOLOGY REPLACEMENT FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
832-000-490100-0000	Transfer from General Fund	-	-	40,000	-
<b>FUND REVENUE</b>		<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

***City of Dixon Budget FY 2017-18***  
**FUND 840 - PERS STABILIZATION RESERVE FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
840-000-461600-0000	Interest Earned	118	440	544	-
840-000-470100-0000	Unrealized Gain GASB 31	1	333	-	-
840-000-490100-0000	Transfer from General Fund	-	75,602	-	-
		119	76,375	544	-
<b>FUND REVENUE</b>		<b>119</b>	<b>76,375</b>	<b>544</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

***City of Dixon Budget FY 2017-18***  
**FUND 841 - PERS OPEB FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
841-000-490100-0000	Transfer from General Fund	-	500,000	500,000	-
		-	500,000	500,000	-
<b>FUND REVENUE</b>		<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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## 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 304 Wastewater OPEB Reserve**

This fund was established in FY 2017 for the purpose of accumulating funds for the unfunded actuarial liability (UAAL). Administrative Services manages this fund.

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

The existing ratepayers fund the operations and maintenance of the existing wastewater collections and treatment systems. 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. 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 for \$2,635,000. The original 1996 bonds were refunded in 2012 to take advantage of lower market interest rates. An annual transfer from the

Wastewater Operations and Maintenance fund provides 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 was 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 June 2017. As such, the budget includes some nominal expenditures for construction.

### **Current Year – 2017 – Division Accomplishments**

- Continued implementation of food service establishment fats, oils, and grease (FOG) program.
- Continued to perform Closed Circuit Television and inspection of sanitary sewer mainlines and manholes.
- Completed construction of the \$28.5M WWTF Improvements Project.
- Updated Monthly WWTF Monitoring Reports and quarterly/annual Groundwater Monitoring Reports as required by the new Waste Discharge Regulations and Cease and Desist Order.

### **Budget Year – 2018 – Division Plan/Goals**

- Replace aging vacuum truck for continued efficient clearing of sewer and storm drain pipelines.
- 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**

The existing ratepayers fund the operations and maintenance of the existing water system. 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 was 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 – 2017 – Division Accomplishments**

- Completed the Hexavalent Chromium Management Study (Chrom VI) to address California Division of Drinking Water (DDW) requirements.
- Continued Chromium VI notification efforts, as required by DDW.
- Completed various Supervisory Control and Data Acquisition (SCADA) software improvements for the water system.
- Completed the Water Master Plan study
- Completed the construction of several emergency leak repair projects.
- Collaborated with various agencies in the region to establish the Solano Subbasin Groundwater Sustainability Agency.

### **Budget Year – 2018 – Division Plan/Goals**

- Commence preliminary design of Chrom VI treatment system and explore funding alternatives.
- Begin a Water Rate and Fee Study
- Commence the process to sell the water system.

## **Fund 350 Transit**

The Transit Fund 350 is an Enterprise Fund managed by the City Engineer/Public Works Department. The budget provides resources for the operation of the Read-Ride Transit System. The Read-Ride system provides curb-to-curb transit service within the Dixon City limits. The system operates Monday-Friday from 7:00 a.m. - 5:00 p.m. and on Saturdays from 9:00 a.m.-3:00 p.m. Read-Ride currently operates up to five busses during peak demand hours. Ridership is trending up, particularly for the ADA van service to Davis and Vacaville. In FY 2016, total ridership for all programs was 56,089. 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.

The budget contains funds for 7.5 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) includes fiscal projections for the next ten years and shows that, if Read-Ride is able to meet the



public demand with the existing operating system, Read-Ride will remain fiscally sustainable.

Funding requests for FY 2018 includes two bus replacements, IT system upgrade to improve efficiency and safety, and supplementing staff hours to cover peak ridership periods.

### **Current Year – 2017 – Division Accomplishments**

- Conducted ridership survey. Read-Ride service scored high in all categories.
- Completed roofing repairs to Transit Dispatch Building.

### **Budget Year – 2018 – Division Plan/Goals**

- Complete IT system upgrade to improve dispatching and reporting efficiencies as well as security upgrades.
- Continue public outreach efforts to increase ridership during periods of lower ridership.
- Replace two Read-Ride busses.



# Transit Fund

Readi-Ride has been providing service to the community of Dixon for 34 years!

- Average number of miles per day: 400
- Average number of passengers per day: 250
- Fleet size
  - 7 Busses (18-20 passengers each)
  - 2 vans for Para-transit - Dixon to Davis or Dixon to Vacaville



**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**ENTERPRISE FUNDS**

	SEWER OPEB RESERVE 304	SEWER O&M 305	SRF RESERVE 306	SEWER EQUIPMENT REPLACEMENT 307	SEWER DEBT SERVICE 308
<b>FY 2017</b>					
<b>SUMMARY OF ESTIMATED</b>					
<b>RESOURCES AND</b>					
<b>EXPENDITURES</b>					
<b>BEGINNING WORKING CAPITAL*</b>					
<b>July - 2016</b>	-	1,843,415	1,382,722	260,829	-
<b>ESTIMATED</b>					
REVENUE	-	3,822,550	-	-	-
TRANSFERS	81,408	770,258	1,055,251	320,000	169,294
REVENUE & TRANSFERS	81,408	4,592,808	1,055,251	320,000	169,294
EXPENDITURES	-	4,017,660	693,864	76,394	169,294
<b>ESTIMATED ENDING WORKING</b>					
<b>CAPITAL</b>	81,408	2,418,563	1,744,109	504,435	-
<b>FY 2018</b>					
<b>SUMMARY OF ADOPTED</b>					
<b>RESOURCES AND</b>					
<b>APPROPRIATIONS</b>					
<b>ESTIMATED BEGINNING</b>					
<b>WORKING CAPITAL*</b>					
<b>July 2017</b>	81,408	2,418,563	1,744,109	504,435	-
<b>ADOPTED</b>					
REVENUE					
REVENUES	-	4,282,243	-	-	-
TRANSFERS	81,408	356,250	-	50,000	171,055
REVENUE AND TRANSFERS	81,408	4,638,493	-	50,000	171,055
AVAILABLE RESOURCES	162,816	7,057,056	1,744,109	554,435	171,055
APPROPRIATIONS	-	3,298,284	-	356,250	171,055
<b>ESTIMATED ENDING WORKING</b>					
<b>CAPITAL</b>	162,816	3,758,772	1,744,109	198,185	-

\* 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**

	<b>SRF DEBT SERVICE 309</b>	<b>SEWER CAPITAL 310</b>	<b>SEWER REHAB 315</b>	<b>SEWER MIXED 316</b>	<b>SEWER SUMMARY</b>
<hr/>					
<b>FY 2017</b>					
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>					
<b>BEGINNING WORKING CAPITAL*</b>					
<b>July - 2016</b>	342,024	3,065,890	714,154	(99,783)	<b>7,509,250</b>
<b>ESTIMATED</b>					
REVENUE	8,632,674	445,633	-	-	<b>12,900,857</b>
TRANSFERS	1,237,000	-	575,379	8,903,553	<b>13,112,143</b>
REVENUE & TRANSFERS	9,869,674	445,633	575,379	8,903,553	<b>26,013,000</b>
EXPENDITURES	8,632,674	1,314,035	575,379	7,426,878	<b>22,906,178</b>
<b>ESTIMATED ENDING WORKING CAPITAL</b>	<b>1,579,024</b>	<b>2,197,488</b>	<b>714,154</b>	<b>1,376,892</b>	<b>10,616,073</b>
<hr/>					
<b>FY 2018</b>					
<b>SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS</b>					
<b>ESTIMATED BEGINNING WORKING CAPITAL*</b>					
<b>July 2017</b>	1,579,024	2,197,488	714,154	1,376,892	<b>10,616,073</b>
<b>ADOPTED</b>					
REVENUE					
REVENUES	2,563,124	450,000	-	-	<b>7,295,367</b>
TRANSFERS	922,000	-	229,984	2,696,887	<b>4,507,584</b>
REVENUE AND TRANSFERS	3,485,124	450,000	229,984	2,696,887	<b>11,802,951</b>
AVAILABLE RESOURCES	5,064,148	2,647,488	944,138	4,073,779	<b>22,419,024</b>
APPROPRIATIONS	4,040,246	687,746	229,984	148,763	<b>8,932,328</b>
<b>ESTIMATED ENDING WORKING CAPITAL</b>	<b>1,023,902</b>	<b>1,959,742</b>	<b>714,154</b>	<b>3,925,016</b>	<b>13,486,695</b>
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\* 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 O&M 331	WATER OPERATIONS RESERVE 332	WATER CAPITAL RESERVE 333	WATER CIP 334	WATER CAPITAL REHAB 335	WATER SUMMARY
<b>FY 2017</b>						
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>						
<b>BEGINNING WORKING CAPITAL*</b>						
<b>July - 2016</b>	472,179	312,615	169,023	259,427	34,262	<b>1,247,505</b>
<b>ESTIMATED</b>						
REVENUE	1,644,722	-	-	3,000	638,199	<b>2,285,921</b>
TRANSFERS	14,263	-	200,000	-	-	<b>214,263</b>
REVENUE & TRANSFERS	1,658,985	-	200,000	3,000	638,199	<b>2,500,184</b>
EXPENDITURES	2,075,086	-	-	25,225	661,871	<b>2,762,182</b>
<b>ESTIMATED ENDING WORKING CAPITAL</b>	<b>56,078</b>	<b>312,615</b>	<b>369,023</b>	<b>237,202</b>	<b>10,590</b>	<b>985,507</b>
<b>FY 2018</b>						
<b>SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS ESTIMATED BEGINNING WORKING CAPITAL*</b>						
<b>July 2017</b>	56,078	312,615	369,023	237,202	10,590	<b>985,507</b>
<b>ADOPTED</b>						
REVENUE						
REVENUES	1,556,716	-	-	5,000	291,843	<b>1,853,559</b>
TRANSFERS	-	-	-	-	-	<b>-</b>
REVENUE AND TRANSFERS	1,556,716	-	-	5,000	291,843	<b>1,853,559</b>
AVAILABLE RESOURCES	1,612,794	312,615	369,023	242,202	302,433	<b>2,839,066</b>
APPROPRIATIONS	1,563,235	-	-	124	291,843	<b>1,855,202</b>
<b>ESTIMATED ENDING WORKING CAPITAL</b>	<b>49,559</b>	<b>312,615</b>	<b>369,023</b>	<b>242,078</b>	<b>10,590</b>	<b>983,864</b>

\* 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**

	<b>TRANSIT 350</b>	<b>ENTERPRISE Total</b>
<hr/>		
<b>FY 2017</b>		
<b>SUMMARY OF ESTIMATED</b>		
<b>RESOURCES AND</b>		
<b>EXPENDITURES</b>		
 <b>BEGINNING WORKING CAPITAL*</b>		
<b>July - 2016</b>	177,810	8,934,565
 <b>ESTIMATED</b>		
REVENUE	695,773	15,882,551
TRANSFERS	-	13,244,998
REVENUE & TRANSFERS	695,773	29,208,957
 EXPENDITURES	778,220	26,446,579
 <b>ESTIMATED ENDING WORKING</b>		
<b>CAPITAL</b>	95,363	11,696,943
<hr/>		
 <b>FY 2018</b>		
<b>SUMMARY OF ADOPTED</b>		
<b>RESOURCES AND</b>		
<b>APPROPRIATIONS</b>		
<b>ESTIMATED BEGINNING</b>		
<b>WORKING CAPITAL*</b>		
<b>July 2017</b>	95,363	11,696,943
 <b>ADOPTED</b>		
REVENUE		
REVENUES	1,085,519	10,234,445
TRANSFERS	-	4,507,584
REVENUE AND TRANSFERS	1,085,519	14,742,029
 AVAILABLE RESOURCES	1,180,882	26,438,972
 APPROPRIATIONS	1,085,519	11,873,050
 <b>ESTIMATED ENDING WORKING</b>		
<b>CAPITAL</b>	95,363	14,565,922
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\*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 FY 2017-18***  
**FUND 304 - SEWER OPEB RESERVE**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
304-000-490305-0000	Transfer from Sewer O&M	-	-	81,408	81,408
		-	-	81,408	81,408
<b>FUND REVENUE</b>		-	-	<b>81,408</b>	<b>81,408</b>
<b>FUND EXPENDITURES</b>		-	-	-	-

**City of Dixon Budget FY 2017-18**  
**FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
305-000-435100-0000	Sewer Fees - Apartments	222,000	275,875	348,298	405,199
305-000-435200-0000	Sewer Fees - Churches/Convales	63,602	74,587	91,761	109,493
305-000-435300-0000	Sewer Fees - Comm'l/Industrial	486,916	580,065	658,138	676,010
305-000-435400-0000	Sewer Fees - Motels	18,690	22,638	37,919	44,005
305-000-435500-0000	Sewer Fees - Multi-Family	111,324	129,310	154,063	186,367
305-000-435600-0000	Sewer Fees - Res SFD	1,734,389	1,992,322	2,380,385	2,719,891
305-000-435700-0000	Sewer Fees - Schools/Fairgrnd	33,167	38,442	48,208	55,852
305-000-461000-0000	Grant Revenue	-	9,500	13,953	-
305-000-461600-0000	Interest Earned	764	8,121	8,021	7,000
305-000-461700-0000	Lease Revenue	6,606	6,606	6,606	6,606
305-000-461800-0000	Miscellaneous Income	6,524	2,567	2,770	-
305-000-462200-0000	Penalties & Interest	46,328	57,268	72,429	71,820
305-000-470100-0000	Unrealized Gain GASB 31	1,524	3,737	-	-
305-000-491306-0000	Transfer from SRF Reserve	-	-	693,864	-
305-000-491307-0000	Tsfr fr Equipment Replacement	-	34,220	76,394	356,250
305-000-491309-0000	Tsfr fr SRF Debt Svc Fund	295,975	-	-	-
305-000-491316-0000	Trfr from Sewer Mixed (316)	-	38,834	-	-
	<b>FUND REVENUE</b>	<b>3,027,810</b>	<b>3,274,092</b>	<b>4,592,808</b>	<b>4,638,493</b>
305-000-512201-0000	Pension Expense-Misc	(2,808)	(9,347)	-	-
305-000-591304-0000	Transfer to Sewer OPEB	-	-	81,408	81,408
305-000-591306-0000	Transfer to SRF Reserve	-	867,330	361,387	-
305-000-591309-0000	Transfer to SRF Debt Service	-	201,584	729,830	543,980
	<b>FUND EXPENDITURES</b>	<b>(2,808)</b>	<b>1,059,567</b>	<b>1,172,625</b>	<b>625,388</b>
<b>300 - Treatment</b>					
305-300-511000-0000	Salaries/Wages	315,726	297,551	305,994	314,440
305-300-511000-0221	Salaries/Wages - Pub Rec Req	22	-	-	-
305-300-511010-0000	Admin Leave Paid	1,006	291	-	-
305-300-511020-0000	Comp Paid	1,739	1,787	1,308	-
305-300-511200-0000	Overtime	26,008	20,664	34,300	23,000
305-300-511300-0000	Standby	21,500	21,440	22,540	21,500
305-300-511900-0000	Separation Pay	-	12,602	-	-
305-300-512100-0000	Medicare	4,192	4,008	4,256	5,363
305-300-512100-0221	Medicare - Pub Rec Req	0	-	-	-
305-300-512200-0000	Retirement	84,724	93,686	80,449	87,494
305-300-512200-0221	Retirement - Pub Rec Req	4	-	-	-
305-300-512300-0000	Disability Insurance	1,383	1,298	1,479	1,410
305-300-512400-0000	Health Insurance	60,707	55,623	60,560	55,691
305-300-512401-0000	Retiree Health	215	-	-	-
305-300-512600-0000	Worker's Comp Insurance	17,509	20,498	29,427	26,265
305-300-520300-0000	Administrative Costs - PW	1,884	3,316	-	5,000
305-300-520400-0000	Advertising/Publications	1,047	1,426	1,500	1,500
305-300-520810-0000	Bad Debt/Write Off	-	15,641	20,000	20,000
305-300-521000-0000	Site Maintenance	2,894	2,448	3,000	3,000
305-300-521400-0000	Chemicals	6,600	5,861	6,700	8,000
305-300-521800-0000	Communications	1,944	2,882	1,900	3,700

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
305-300-521900-0000	Bank Fees	3,532	6,746	7,505	7,500
305-300-522400-0000	Consultants - Professional	15,167	4,442	75	15,000
305-300-522600-0000	Contract Serv/Non Professional	30,120	2,222	4,891	21,600
305-300-522600-0248	Contract Serv - Lab Testing	-	29,524	31,996	40,000
305-300-524000-0000	DMV Physicals & Exams	171	236	521	900
305-300-524200-0000	Dues/Subscriptions	804	848	800	900
305-300-524600-0000	Elections	3,462	98	-	-
305-300-525800-0000	Equip Rental	734	240	1,500	2,000
305-300-526000-0000	Equip Repairs/Maint	20,668	16,179	13,085	10,000
305-300-529600-0000	Legal Services	43,028	13,174	2,000	2,000
305-300-529600-0221	Legal Services-PRA	300	-	-	-
305-300-529600-0249	Legal Svcs - Sewer Initiative	140,440	80,145	-	-
305-300-531400-0000	Office Equip Maint/Rental	2,595	2,562	2,597	3,000
305-300-531600-0000	Office Supplies	13,656	14,514	13,839	15,000
305-300-531650-0000	Office/Software Maintenance	2,307	2,423	2,544	2,600
305-300-531900-0000	Permits/Licenses/Fees	16,915	18,559	19,520	38,000
305-300-535500-0000	Small Tools	474	1,048	1,500	1,500
305-300-535600-0000	Special Supplies	42,736	63,488	56,200	40,000
305-300-535750-0000	Training	3,210	3,313	3,200	5,000
305-300-535900-0000	Uniforms	3,227	3,648	3,880	4,800
305-300-536000-0000	Utilities	58,838	16,493	73,827	72,000
305-300-537500-0000	Vehicle Fuel	16,657	20,478	17,898	14,000
305-300-538000-0000	Vehicle Maintenance	4,264	7,184	5,000	5,000
305-300-550700-0000	Depreciation	78,226	57,963	-	-
305-300-560400-0000	Capital Outlay	-	9,220	12,238	-
305-300-590100-0000	To General Fund	271,372	312,923	312,070	341,901
305-300-590900-0000	To DPFA Sewer (308)	172,155	173,042	169,294	171,055
305-300-591300-0000	To Sewer Rehab Projs	9,389	24,353	575,379	229,984
305-300-591306-0000	Tsfr to SRF Reserve	505,943	-	-	-
305-300-591316-0000	Trfr to Sewer Mixed (316)	73,083	12,389	159,192	87,413
305-300-592600-0000	Transfer to Successor Agency	25,000	25,000	25,000	-
305-300-597307-0000	Transfer to Sewer Equip Replac	50,000	50,000	320,000	50,000
<b>Expenditures - 300</b>		<b>2,157,580</b>	<b>1,533,478</b>	<b>2,408,965</b>	<b>1,757,516</b>
<b>301 - Collections</b>					
305-301-511000-0000	Salaries/Wages	127,848	170,037	146,570	253,623
305-301-511000-0221	Salaries/Wages - Pub Rec Req	10	-	-	-
305-301-511010-0000	Admin Leave Paid	349	285	-	-
305-301-511020-0000	Comp Paid	1,689	2,679	2,483	-
305-301-511100-0000	Salaries/Wages PT	7,293	21,346	25,418	-
305-301-511200-0000	Overtime	2,997	2,588	7,000	4,000
305-301-511300-0000	Standby	3,355	3,960	6,400	16,000
305-301-511900-0000	Separation Pay	2,508	1,387	-	-
305-301-512100-0000	Medicare	1,852	2,139	2,517	4,407
305-301-512100-0221	Medicare - Pub Rec Req	0	-	-	-
305-301-512200-0000	Retirement	28,071	32,473	37,332	61,172
305-301-512200-0221	Retirement - Pub Rec Req	2	-	-	-
305-301-512210-0000	Retirement - PARS	95	279	339	-
305-301-512300-0000	Disability Insurance	704	426	431	1,150
305-301-512400-0000	Health Insurance	29,647	28,939	33,203	54,700
305-301-512600-0000	Worker's Comp Insurance	6,208	9,935	16,890	15,739
305-301-520400-0000	Advertising/Publications	127	-	185	750
305-301-521000-0000	Site Maintenance	197	767	200	200
305-301-521400-0000	Chemicals	499	1,726	2,105	4,000

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
305-301-521800-0000	Communications	436	1,526	1,800	1,800
305-301-524000-0000	DMV Physicals & Exams	-	288	300	300
305-301-524200-0000	Dues/Subscriptions	280	171	400	400
305-301-526000-0000	Equip Repairs/Maint	8,836	8,148	8,000	8,000
305-301-529600-0000	Legal Services	200	-	640	1,000
305-301-530100-0000	Maintenance - Sewer Line	-	-	25,000	75,000
305-301-531400-0000	Office Equip Maint/Rental	-	199	200	250
305-301-531600-0000	Office Supplies	104	50	500	600
305-301-531650-0000	Office/Software/Maintenance	-	-	12,840	12,840
305-301-531900-0000	Permits/Licenses/Fees	2,441	2,169	2,088	2,400
305-301-535500-0000	Small Tools	-	-	-	1,000
305-301-535600-0000	Special Supplies	11,355	18,876	12,665	15,000
305-301-535750-0000	Training	600	712	720	1,500
305-301-535900-0000	Uniforms	1,052	1,644	1,200	1,300
305-301-537500-0000	Vehicle Fuel	5,336	5,268	7,000	10,000
305-301-538000-0000	Vehicle Maintenance	8,623	15,746	5,260	12,000
305-301-560400-0000	Capital Outlay	-	-	76,384	356,250
	<b>Expenditures - 301</b>	<b>252,716</b>	<b>333,764</b>	<b>436,070</b>	<b>915,381</b>
<b>FUND REVENUE</b>		<b>3,027,810</b>	<b>3,274,092</b>	<b>4,592,808</b>	<b>4,638,493</b>
<b>FUND EXPENDITURES</b>		<b>2,407,488</b>	<b>2,926,809</b>	<b>4,017,660</b>	<b>3,298,284</b>

**City of Dixon Budget FY 2017-18**  
**305-300 Wastewater O & M - Treatment**  
**OPERATING EXPENSES SUMMARY**

<b>Account Code</b>	<b>FY 2018 Adopted</b>	<b>Brief Detail Description</b>
591304	81,408	Transfer to Sewer OPEB
591309	543,980	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.\$680; fence repairs \$1,050
521400	8,000	Chemicals for weed abatement at WWTF, \$6,000; rodent control \$2,000
521800	3,700	Telephone - \$1,850, SCADA dialer - \$700, alarm system cell phone - \$350, 5 cell phones - \$800
521900	7,500	Bank fees (previously inc in Office Supplies)
522400	15,000	Stantec on-call contract - \$15,000/yr
522600	21,600	HVAC & security systems - \$3,700, on-call contracts (Holt - \$5,400, Hach - \$3,000 & Tesco - \$9,500)
522600-0248	40,000	Wastewater lab testing
524000	900	Class B DMV license expenses, renewals, exam fees, physicals (4 @ \$225)
524200	900	Dues re: PAPA dues \$300; CWEA dues \$600
525800	2,000	Emergency equipment rental, \$2,000
526000	10,000	Parts & labor to repair equipment - \$7,000; electrical repairs - \$3,000.
529600	2,000	City Attorney support
531400	3,000	Copy machine
531600	15,000	Office supplies for WWTP; Billing forms, postage, envelopes, Lockbox
531650	2,600	Springbrook maintenance, programming
531900	38,000	Regional Water Board permit - \$32,000; YSAQMD permit for generators & pumps - \$3,400; WW Operator Licenses (4 @ avg. \$275) \$1,100; pesticide certification (2 @ \$80) \$160; DRCD permit - \$700; \$640 contingency for increases
535500	1,500	Misc. small tools needed for repairs & maint. activities
535600	40,000	Maint. supplies-rip rap & road rock; safety gear - goggles, gloves, signs, miscellaneous equipment for trucks, fencing repairs and shop upgrades
535750	5,000	Pesticide, CWEA, safety training; Admin Services Utility staff training
535900	4,800	Uniforms, jackets, boots, lab coats, lab towels & coveralls for 4 employees (\$1,200/ea.)
536000	72,000	Utilities
537500	14,000	Fuel for vehicles and equipment
538000	5,000	Parts & labor to repair vehicles
590100	341,901	Transfer to General Fund for Cost Allocation

FY 2018		
Account Code	Adopted	Brief Detail Description
590900	171,055	Transfer to Fund 308 for Sewer Debt Service
591300	229,984	Transfer to Sewer Rehab - Fund 315
591316	87,413	Transfer to Sewer Mixed (316) for combined projects (no SRF portion yet)
597307	50,000	Equipment replacement - Fund 307 - \$50,000 annual
<b>Total</b>	<b>1,847,741</b>	

**City of Dixon Budget FY 2017-18**  
**305-301 Wastewater O & M - Collections**  
**OPERATING EXPENSES SUMMARY SHEET**

<b>FY 2018</b>		
<b>Account Code</b>	<b>Adopted</b>	<b>Brief Detail Description</b>
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 CCTV, generator, vacuum truck (equipment other than drive)
529600	1,000	Legal Expenses
530100	75,000	Sewer line maintenance - root control, video survey, sewer repairs, repair connections at private laterals
531400	250	MSC copier - prorated portion
531600	600	Office Expenses and supplies
531650	12,840	Office Software/Maintenance- CUES (\$3,600) and Nexgen (\$7,500) Previously charged to fund 316; SeeClickFix (\$1,740)
531900	2,400	Permits/Licenses/Fees - DWR collections permit (\$2,100); other permits/fees (\$300)
535500	1,000	Small Tools
535600	15,000	Special Supplies- misc. gloves, towels, etc; sewer line plugs.
535750	1,500	Training
535900	1,300	Uniforms
537500	10,000	Vehicle Fuel
538000	12,000	Vehicle Maintenance
560400	356,250	Capital purchases - see detail on Capital Equipment/Fixed Asset page
<b>Total</b>	<b>504,590</b>	

***CITY OF DIXON***  
**CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)**  
**FY 2017-18 Budget**  
**305-301 - Wastewater Collections**

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	V	Replace vacuum truck (share with 305.301, 651, 655)	475,000	0.75	356,250
<b>Total</b>					<b>\$ 356,250</b>

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

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**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
<b><i>PERMANENT EMPLOYEES:</i></b>								
City Engineer/Public Works Director	0.10	15,295	4,983	1,575	245	65	106	22,269
Chief Plant Operator - Wastewater	1.00	83,391	23,001	16,029	1,442	371	7,225	131,459
Sr. Wastewater Operator	1.00	74,062	20,428	16,029	1,306	342	6,659	118,827
Wastewater Operator I	1.00	67,762	18,690	14,601	1,194	302	5,871	108,421
Wastewater Operator II	1.00	73,929	20,391	7,209	1,177	329	6,405	109,440
Subtotal:	4.10	314,440	87,494	55,443	5,363	1,410	26,265	490,415
<i>Other special pays:</i>								
PERS Health Administration		-	-	248	-	-	-	248
Overtime		23,000	-	-	-	-	-	23,000
Standby		21,500	-	-	-	-	-	21,500
Subtotal:		44,500	-	248	-	-	-	44,748
<b>GRAND TOTAL:</b>	<b>4.10</b>	<b>358,940</b>	<b>87,494</b>	<b>55,691</b>	<b>5,363</b>	<b>1,410</b>	<b>26,265</b>	<b>535,163</b>

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b><u>PERMANENT EMPLOYEES:</u></b>								
City Engineer/Public Works Director	0.100	15,295	4,983	1,575	245	65	106	22,269
Public Works Operations Mgr.	0.200	22,330	6,159	2,529	360	99	145	31,622
Sr. Civil Engineer	0.400	48,780	13,454	6,417	800	216	1,519	71,187
Associate Civil Engineer	0.125	10,963	717	2,012	188	53	375	14,309
Streets & Utilities Maint Supervisor	0.250	21,443	5,915	3,369	360	97	1,892	33,076
Sr. Utilities Maintenance Worker	0.750	53,032	14,627	12,024	943	236	4,595	85,458
Utilities Maintenance Worker II	0.750	47,368	13,065	12,024	861	215	4,178	77,711
Engineering Tech III*	0.100	5,764	377	729	94	28	199	7,191
Maintenance Worker I**	0.600	28,648	1,874	9,621	555	140	2,730	43,568
Subtotal:	3.275	253,623	61,172	50,300	4,407	1,150	15,739	386,390
<b><u>Other special pays:</u></b>								
Retirement Health Benefit	-	-	-	4,400	-	-	-	4,400
Overtime	-	4,000	-	-	-	-	-	4,000
Standby	-	16,000	-	-	-	-	-	16,000
Subtotal:		20,000	-	4,400	-	-	-	24,400
<b>GRAND TOTAL:</b>	<b>3.275</b>	<b>273,623</b>	<b>61,172</b>	<b>54,700</b>	<b>4,407</b>	<b>1,150</b>	<b>15,739</b>	<b>410,791</b>

\* Under filled by Engineering Tech I

\*\* FY18 Position increased from Temp to .80 FTE shared with Dept. 154

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 2017-18**  
**FUND 306 - SRF RESERVE FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
306-000-461600-0000	Interest Earned	568	5,312	-	-
306-000-470100-0000	Unrealized Gain on Investments	8	3,562	-	-
306-000-491305-0000	Transfer from Sewer O&M	505,943	867,330	361,387	-
306-000-491310-0000	Transfer from Sewer CIP	-	-	693,864	-
		<b>506,518</b>	<b>876,204</b>	<b>1,055,251</b>	<b>-</b>
306-000-591305-0000	Transfer to Sewer O&M	-	-	693,864	-
		<b>-</b>	<b>-</b>	<b>693,864</b>	<b>-</b>
<b>FUND REVENUE</b>		<b>506,518</b>	<b>876,204</b>	<b>1,055,251</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>693,864</b>	<b>-</b>

*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 2017-18**  
**FUND 307 - WASTEWATER EQUIPMENT REPLACEMENT FUND**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
307-000-461600-0000	Interest Earned	162	1,161	-	-
307-000-462600-0000	Sale of Property	2,901	6,000	-	-
307-000-470100-0000	Unrealized Gain on Investments	405	738	-	-
307-000-491305-0000	Transfer from Sewer O&M	50,000	50,000	320,000	50,000
		<b>53,468</b>	<b>57,899</b>	<b>320,000</b>	<b>50,000</b>
307-000-591305-0000	Tsfr to Sewer O&M	-	34,220	76,394	356,250
		<b>-</b>	<b>34,220</b>	<b>76,394</b>	<b>356,250</b>
<b>FUND REVENUE</b>		<b>53,468</b>	<b>57,899</b>	<b>320,000</b>	<b>50,000</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>34,220</b>	<b>76,394</b>	<b>356,250</b>

**City of Dixon Budget FY 2017-18**  
**FUND 308- SEWER DEBT SERVICE FUND**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
308-000-461600-0000	Interest Earned	1,349	-	-	-
308-000-491100-0000	Transfer from Sewer O & M	172,155	173,042	169,294	171,055
308-000-491309-0000	Transfer from Sewer SRF Debt	1,353,698	-	-	-
		<b>1,527,202</b>	<b>173,042</b>	<b>169,294</b>	<b>171,055</b>
308-000-591316-0000	Transfer to Sewer Mixed (316)	1,320,000	-	-	-
308-300-522400-0250	Professional Services - COI	33,698	-	-	-
308-300-523200-0000	Contract Svcs - Audit	200	1,000	-	-
308-300-550300-0000	Bond Interest	45,205	25,948	22,994	18,455
308-300-550400-0000	Bond Redemption	-	-	146,300	152,600
		<b>1,399,103</b>	<b>26,948</b>	<b>169,294</b>	<b>171,055</b>
<b>FUND REVENUE</b>		<b>1,527,202</b>	<b>173,042</b>	<b>169,294</b>	<b>171,055</b>
<b>FUND EXPENDITURES</b>		<b>1,399,103</b>	<b>26,948</b>	<b>169,294</b>	<b>171,055</b>

**City of Dixon Budget FY 2017-18**  
**FUND 309 - SRF DEBT SERVICE FUND**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
309-000-460300-0000	OFS - SRF loan proceeds	-	-	8,632,674	2,563,124
309-000-461600-0000	Interest Earned	2,395	(2,477)	-	-
309-000-470100-0000	Unrealized Gain GASB 31	30	1	-	-
309-000-491305-0000	Transfer from Sewer O&M	-	201,584	729,830	543,980
309-000-491310-0000	Transfer from Sewer Capital	-	140,083	507,170	378,020
		<b>2,425</b>	<b>339,191</b>	<b>9,869,674</b>	<b>3,485,124</b>
309-000-550300-0000	Loan Interest	-	181,510	-	425,579
309-000-550400-0000	Loan Principal	-	-	-	1,051,543
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	-	17,304,202	8,632,674	2,563,124
		<b>1,846,989</b>	<b>17,485,712</b>	<b>8,632,674</b>	<b>4,040,246</b>
<b>FUND REVENUE</b>		<b>2,425</b>	<b>339,191</b>	<b>9,869,674</b>	<b>3,485,124</b>
<b>FUND EXPENDITURES</b>		<b>1,846,989</b>	<b>17,485,712</b>	<b>8,632,674</b>	<b>4,040,246</b>

**City of Dixon Budget FY 2017-18**  
**FUND 310 - WASTEWATER CAPITAL FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
310-000-425600-0000	Development Fees - Sewer	1,284,163	424,739	445,633	450,000
310-000-461600-0000	Interest Earned	2,199	14,712	-	-
310-000-470100-0000	Unrealized Gain GASB 31	3,929	8,619	-	-
310-000-491300-0000	From Sewer Cap Rehab	91,830	-	-	-
310-000-491309-0000	Transfer from Sewer SRF Debt	197,317	-	-	-
310-000-491316-0000	Trfr from Sewer Mixed (316)	2,108,473	19,172,390	-	-
		<b>3,687,911</b>	<b>19,620,459</b>	<b>445,633</b>	<b>450,000</b>
310-000-591306-0000	Transfer to SRF Reserve	-	-	693,864	-
310-000-591309-0000	Transfer to SRF Debt Service	-	140,083	507,170	378,020
310-100-550700-0000	Depreciation	1,367,095	1,406,043	-	-
310-100-590100-0000	To General Fund	1,548	1,418	1,314	29,226
310-100-591316-0000	Trfr to Sewer Mixed (316)	17,694	17,134	111,687	280,500
310-100-550750-0000	Interfund Interest	313	-	-	-
		<b>1,386,651</b>	<b>1,564,677</b>	<b>1,314,035</b>	<b>687,746</b>
<b>FUND REVENUE</b>		<b>3,687,911</b>	<b>19,620,459</b>	<b>445,633</b>	<b>450,000</b>
<b>FUND EXPENDITURES</b>		<b>1,386,651</b>	<b>1,564,677</b>	<b>1,314,035</b>	<b>687,746</b>

**City of Dixon Budget FY 2017-18**  
**FUND 315 - WASTEWATER REHAB PROJECTS**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
315-000-461600-0000	Interest Earned	112	3,004	-	-
315-000-470100-0000	Unrealized Gain GASB 31	2,127	1,903	-	-
315-000-491100-0000	Transfer from Sewer O & M	9,389	24,353	575,379	229,984
		<b>11,627</b>	<b>29,260</b>	<b>575,379</b>	<b>229,984</b>
315-100-590100-0000	Transfer to General Fund (100)	4,313	6,059	6,062	4,984
315-100-591200-0000	To Sewer Capital Proj	91,830	-	-	-
<b>102 - Manhole Adj/Rehab</b>					
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	-	-	-
<b>109 - 27" Sewer Trunk Line Rehab Project</b>					
315-109-560750-0000	Project Admin - Direct	-	-	-	20,000
<b>110 - Wastewater Treatment Facility Design</b>					
315-110-560250-0000	Designs/Plans/Specs	-	328	-	-
<b>119 - Sewer Main Rehabilitation</b>					
315-119-520400-0000	Advertising/Publications	-	-	2,075	2,000
315-119-529600-0000	Legal Services	-	-	2,500	-
315-119-560150-0000	Construction	78,550	5,250	432,926	157,000
315-119-560200-0000	Contingency	-	-	14,500	-
315-119-560250-0000	Designs/Plans/Specs	-	16,074	45,827	-
315-119-560750-0000	Project Admin - Direct	13,605	-	71,489	26,000
<b>125 - SRLF - State Revolving Loan</b>					
315-125-560650-0000	Misc Expenses	-	5,126	-	-
<b>130 - N. Lincoln St. Sewer Lift Station</b>					
315-130-560750-0000	Project Admin Direct	-	-	-	20,000
		<b>269,303</b>	<b>32,836</b>	<b>575,379</b>	<b>229,984</b>
<b>FUND REVENUE</b>		<b>11,627</b>	<b>29,260</b>	<b>575,379</b>	<b>229,984</b>
<b>FUND EXPENDITURES</b>		<b>269,303</b>	<b>32,836</b>	<b>575,379</b>	<b>229,984</b>

**City of Dixon Budget FY 2017-18**  
**FUND 316 - WASTEWATER CAPITAL MIXED FUND**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
316-000-461600-0000	Interest Earned	(184)	1,560	-	-
316-000-470100-0000	Unrealized Gain GASB 31	461	728	-	-
316-000-491100-0000	Transfer from Sewer O&M (305)	73,083	12,389	159,192	87,413
316-000-491200-0000	Transfer from Sewer CIP (310)	17,694	17,134	111,687	46,350
316-000-491308-0000	Transfer from Sewer Debt (308)	1,320,000	-	-	-
316-000-491309-0000	Transfer from SRF debt	-	17,304,202	8,632,674	2,563,124
		<b>1,411,054</b>	<b>17,336,013</b>	<b>8,903,553</b>	<b>2,696,887</b>
<b>100 - Administration</b>					
316-100-590100-0000	Transfer to General Fund	235	176	184	263
316-100-591100-0000	To Sewer O&M (305)	-	38,834	-	-
316-100-591200-0000	To Sewer Capital (310)	2,108,473	19,172,390	-	-
<b>115- Qtr Groundwater Monitoring</b>					
316-115-522400-0000	Consultants - Professional	-	2,352	12,500	12,500
316-115-560250-0000	Design/Plans/Specs	9,351	8,071	5,037	-
316-115-560750-0000	Project Admin - Direct	1,426	40	-	1,000
<b>120 - WWTP Headworks Replacement</b>					
316-120-560150-0000	Construction	-	-	161,243	-
316-120-560250-0000	Designs/Plans/Specs	-	-	72,363	-
<b>121 - Operations Bldg/Laboratory</b>					
316-121-560150-0000	Construction	-	-	397,771	-
316-121-560250-0000	Design/Plans/Specs	-	-	56,719	-
<b>122 - Treatment Plant Imp - Existing</b>					
316-122-529600-0000	Legal Services	-	-	50,000	-
316-122-560150-0000	Construction	-	-	4,745,784	-
316-122-560250-0000	Design/Plans/Specs	-	-	1,851,932	-
316-122-560650-0000	Misc. Expenses	-	-	2,200	-
316-122-560750-0000	Project Admin - Direct	-	-	45,000	15,000
<b>124 - Sanitary Sewer Mgmt Plan-SSMP</b>					
316-124-522400-0000	Consultants - Professional	-	-	-	120,000
316-124-529600-0000	Legal Services	-	-	645	-
316-124-560400-0000	Capital Outlay	-	-	-	-
316-124-560750-0000	Project Admin - Direct	-	-	17,500	-
<b>126 - Cease &amp; Desist Order Reqmnts</b>					
316-126-560250-0000	Design/Plans/Specs	-	-	8,000	-
<b>127 - WWTF Well Project</b>					
316-127-560750-0000	Project Admin - Direct	1,231	-	-	-
		<b>2,120,717</b>	<b>19,221,863</b>	<b>7,426,878</b>	<b>148,763</b>
<b>FUND REVENUE</b>		<b>1,411,054</b>	<b>17,336,013</b>	<b>8,903,553</b>	<b>2,696,887</b>
<b>FUND EXPENDITURES</b>		<b>2,120,717</b>	<b>19,221,863</b>	<b>7,426,878</b>	<b>148,763</b>

**City of Dixon Budget FY 2017-18**  
**FUND 331 - WATER OPERATIONS AND MAINTENANCE**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
331-000-438000-0000	Water - Administration	450	450	825	600
331-000-438100-0000	Water - Backflow	15,100	14,792	15,345	15,345
331-000-438200-0000	Water - Construction Sales	1,830	2,333	6,172	2,440
331-000-438400-0000	Water - Installation	38,757	13,260	22,800	21,600
331-000-438500-0000	Water - Plan Check	935	-	4,085	2,100
331-000-438700-0000	Water - Sales	1,411,118	1,519,310	1,583,615	1,504,681
331-000-461600-0000	Interest Earned	1,448	6,271	7,005	5,000
331-000-462200-0000	Penalties & Interest	3,571	4,787	4,875	4,950
331-000-470100-0000	Unrealized Gain GASB 31	166	4,029	-	-
331-000-491334-0000	Tsfr fr Water Cap Proj	-	44,943	-	-
331-000-491335-0000	Tsfr fr Water Cap Proj Rehab	25,965	-	14,263	-
		<b>1,499,340</b>	<b>1,610,176</b>	<b>1,658,985</b>	<b>1,556,716</b>
331-000-511000-0000	Salaries/Wages	-	35,728	46,316	53,498
331-000-511010-0000	Admin Leave Paid	-	146	-	-
331-000-511200-0000	Overtime	-	42	-	-
331-000-511900-0000	Separation Pay	-	7,505	-	-
331-000-512100-0000	Medicare	-	598	640	884
331-000-512200-0000	Retirement	-	11,304	9,799	12,614
331-000-512300-0000	Disability Insurance	-	154	176	240
331-000-512400-0000	Health Insurance	-	5,637	7,158	7,644
331-000-512600-0000	Worker's Comp Insurance	-	659	879	1,123
331-000-520200-0000	Administration Costs - General	62,551	3,038	-	-
331-000-520400-0000	Advertising/Publications	1,313	410	600	1,000
331-000-521400-0000	Chemicals	17,226	7,342	20,000	20,000
331-000-521800-0000	Communications	1,740	2,198	2,366	2,400
331-000-521900-0000	Bank Fees	2,493	4,974	5,780	6,000
331-000-522400-0000	Consultants - Professional	28,739	30,254	49,746	50,000
331-000-523200-0000	Contract Services - Audit	-	2,230	2,370	2,400
331-000-524400-0000	Engineering	727	-	-	-
331-000-526000-0000	Equipment Repairs/Maintenance	115,703	100,423	70,000	70,000
331-000-526000-0246	Equip Maint-replace wtr meters	17,767	-	-	-
331-000-529200-0000	Landscape Maintenance	73	114	756	750
331-000-529600-0000	Legal Services	22,277	28,013	31,215	30,000
331-000-529600-0245	Legal Services - Southwest	15,060	-	-	-
331-000-530200-0000	Meetings/Seminars	-	150	150	150
331-000-531600-0000	Office Supplies/Postage	9,028	13,612	11,320	12,000
331-000-531650-0000	Office/Software Maintenance	1,426	1,686	3,600	3,600
331-000-535600-0000	Special Supplies	9,669	-	-	-
331-000-535600-0242	Special Supp- Meter- Developer	28,287	6,989	25,000	25,000
331-000-535600-0246	Special Supp - Meter Replace	-	19,551	20,000	20,000
331-000-536000-0000	Utilities	270,227	271,464	336,550	315,000
331-000-540000-0000	Water Conservation	1,041	1,920	1,920	2,000
331-000-540500-0000	Operation of Systems	390,771	368,940	381,000	392,000
331-000-550700-0000	Depreciation	667,117	658,589	-	-
331-000-550750-0000	Interfund Loan Repayment	2,208	1,865	71,308	60,604
331-000-560400-0000	Capital Outlay	427	-	-	-

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
331-000-560700-0000	Permitting Fees	25,378	20,695	28,000	34,000
331-000-590100-0000	Transfer to the General Fund	89,796	127,605	128,418	148,485
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	92,066	618,199	291,843
331-300-520810-0000	Bad Debt/Write Off	2,278	12,156	1,820	-
		<b>2,199,051</b>	<b>1,886,640</b>	<b>2,075,086</b>	<b>1,563,235</b>
<b>FUND REVENUE</b>		<b>1,499,340</b>	<b>1,610,176</b>	<b>1,658,985</b>	<b>1,556,716</b>
<b>FUND EXPENDITURES</b>		<b>2,199,051</b>	<b>1,886,640</b>	<b>2,075,086</b>	<b>1,563,235</b>

**City of Dixon Budget FY 2017-18**  
**FUND 331 - WATER OPERATIONS AND MAINTENANCE**  
**OPERATING EXPENSES SUMMARY**

<b>Account Code</b>	<b>FY 2018 Adopted</b>	<b>Brief Detail Description</b>
520400	1,000	Advertising/Publications
521400	20,000	Chemicals
521800	2,400	Communications
521900	6,000	Bank Fees - portion allocated to Water
522400	50,000	"on-call" SCADA maintenance & SCADA project management
523200	2,400	Audit costs
526000	70,000	Equipment Repair & Maintenance cost outlined in STS agreement
529200	750	Landscaping
529600	30,000	Legal fees - specialized service rates - not part of monthly retainer
530200	150	Meetings/Seminars
531600	12,000	Office supplies/postage primarily utility billing
531650	3,600	Software maintenance including Springbrook Financials \$1,860; SeeClickFix \$1,740
535600-0242	25,000	Developer water meters
535600-0246	20,000	Replacement water meters
536000	315,000	Utilities, primarily PG& E
540000	2,000	Water Conservation - School Water Education Program
540500	392,000	Payment for STS services- contract requires increase based on CPI estimated increase
550750	60,604	Interfund loan repayment. Principal repayment began in 14-15
560700	34,000	YSAQMD Permitting Fees, GSA (6,000)
590100	148,485	Transfer to the General Fund
591335	291,843	Tsfr to Water Cap Proj - Rehab
<b>Total</b>	<b>1,486,232</b>	

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**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 512200	Workers' Comp 512600	Total Employee
<b><i>PERMANENT EMPLOYEES:</i></b>								
City Engineer/Public Works Director	0.10	15,295	4,983	1,575	245	65	106	22,269
Sr. Civil Engineer	0.20	24,390	6,727	3,213	400	108	760	35,598
Engineering Tech III*	0.10	5,764	377	729	94	28	199	7,191
Management Analyst I	0.05	3,072	201	369	50	15	22	3,729
Sr. Admin Clerk**	0.10	4,977	326	1,611	96	24	36	7,069
<i>Subtotal:</i>	0.55	53,498	12,614	7,497	884	240	1,123	75,857
<i>Other payroll costs:</i>								
Retirement Health Benefit		-	-	147	-	-	-	147
<i>Subtotal:</i>		-	-	147	-	-	-	147
<b>GRAND TOTAL:</b>	<b>0.55</b>	<b>53,498</b>	<b>12,614</b>	<b>7,644</b>	<b>884</b>	<b>240</b>	<b>1,123</b>	<b>76,003</b>

\* Under filled by Engineering Tech I

\*\* Under filled by Admin Clerk II

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 2017-18**  
**FUND 332 - WATER OPERATING RESERVE**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
332-000-461600-0000	Interest Earned	201	1,301	-	-
332-000-470100-0000	Unrealized Gain on Investments	4	814	-	-
332-000-491331-0000	Transfer from Water O&M	64,631	48,584	-	-
		<b>64,835</b>	<b>50,699</b>	-	-
<b>FUND REVENUE</b>		<b>64,835</b>	<b>50,699</b>	-	-
<b>FUND EXPENDITURES</b>		-	-	-	-

**City of Dixon Budget FY 2017-18**  
**FUND 333 - WATER CAPITAL RESERVE**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
333-000-461600-0000	Interest Earned	141	724	-	-
333-000-470100-0000	Unrealized Gain on Investments	3	457	-	-
333-000-491331-0000	Transfer from Water O&M	5,000	-	200,000	-
		<b>5,144</b>	<b>1,181</b>	<b>200,000</b>	-
<b>FUND REVENUE</b>		<b>5,144</b>	<b>1,181</b>	<b>200,000</b>	-
<b>FUND EXPENDITURES</b>		-	-	-	-

**City of Dixon Budget FY 2017-18**  
**FUND 334 - WATER CAPITAL PROJECTS**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
334-000-425900-0000	Development Fees - Water	51,399	10,897	3,000	5,000
334-000-461110-0000	Grant - Federal	189,347	-	-	-
334-000-461600-0000	Interest Earned	221	1,213	-	-
334-000-470100-0000	Unrealized Gain on Investments	2	703	-	-
		<b>240,969</b>	<b>12,813</b>	<b>3,000</b>	<b>5,000</b>
334-000-591331-0000	Transfer to Water O&M	-	44,943	-	-
334-000-591100-0000	Transfer to General Fund	-	-	-	124
<b>101 - Fitzgerald Drive Well Upgrade</b>					
334-101-529600-0000	Legal Services	3,826	3,005	225	-
334-101-560750-0000	Project Admin - Direct	2,208	-	-	-
<b>103 - AB1600 Fee Study</b>					
334-103-560650-0000	Miscellaneous	-	-	25,000	-
		<b>6,033</b>	<b>47,948</b>	<b>25,225</b>	<b>124</b>
<b>FUND REVENUE</b>		<b>240,969</b>	<b>12,813</b>	<b>3,000</b>	<b>5,000</b>
<b>FUND EXPENDITURES</b>		<b>6,033</b>	<b>47,948</b>	<b>25,225</b>	<b>124</b>

**City of Dixon Budget FY 2017-18**  
**FUND 335 - WATER CAPITAL PROJECTS REHAB FUND**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
335-000-461600-0000	Interest Earned	(53)	70	-	-
335-000-461800-0000	Miscellaneous Income	-	-	20,000	-
335-000-470100-0000	Unrealized Gain on Investments	-	3	-	-
335-000-491330-0000	Transfer fr DSWA Rehab Proj	100,830	-	-	-
335-000-491331-0000	Transfer from Water O&M	346,096	92,066	618,199	291,843
		<b>446,874</b>	<b>92,139</b>	<b>638,199</b>	<b>291,843</b>
335-000-591331-0000	Transfer to Water Operations	25,965	-	14,263	-
335-100-591100-0000	Transfer to the General Fund	-	1,429	1,514	1,843
<b>101 - Watson Ranch Recoating</b>					
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/Plans/Specs	13,273	-	-	-
335-101-560500-0000	Inspection/Supervision/Testing	8,302	-	-	-
335-101-560750-0000	Project Admin - Direct	6,099	-	-	-
335-101-560850-0000	Project Management	19,021	5,982	-	-
<b>102 - Water Master Plan</b>					
335-102-520400-0000	Advertising/Publications	-	55	-	-
335-102-522400-0000	Consultants - Professional	-	1,530	-	-
335-102-529600-0000	Legal Services	-	23	-	-
335-102-560600-0000	Master Plan Update	-	42,097	165,068	-
335-102-560750-0000	Project Admin - Direct	-	5,782	14,200	-
<b>103 - Water Rate Study</b>					
335-103-560250-0000	Design/Plans/Specs	-	-	80,000	-
335-103-560750-0000	Project Admin - Direct	-	111	14,889	-
<b>104 - Chromium-6 Study</b>					
335-104-522400-0000	Consultants - Professional	-	4,455	-	20,000
335-104-560350-0000	Environmental Review	53,379	14,058	22,564	-
335-104-560750-0000	Project Admin - Direct	5,856	2,830	11,859	-
<b>106 - SCADA System Update</b>					
335-106-560150-0000	Construction	1,143	-	-	-
<b>108 - School Well Construction</b>					
335-108-522400-0000	Consultants - Professional	2,616	-	-	-
335-108-560150-0000	Constuction	39,076	-	30,000	-
335-108-560750-0000	Project Admin - Direct	453	56	1,944	-

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
<b>109 - Industrial Well Rehab</b>					
335-109-560150-0000	Construction	74,181	(14,263)	-	-
335-109-560750-0000	Project Admin - Direct	1,228	-	-	-
<b>110 - Meter Replacement Program</b>					
335-110-522400-0000	Consultants - Professional	-	90	-	-
335-110-560150-0000	Construction	-	50	-	-
335-110-560750-0000	Project Admin - Direct	-	3,991	2,151	-
<b>112 - SCADA System Improvements</b>					
335-112-522400-0000	Consultants - Professional	-	-	20,000	20,000
335-112-560750-0000	Project Admin - Direct	-	-	4,000	-
<b>113 - Strategic Asset Management Program</b>					
335-113-520400-0000	Advertising/Publications	-	55	-	-
335-113-529600-0000	Legal Services	-	23	-	-
335-113-560750-0000	Project Admin - Direct	-	-	-	-
<b>115 - Valve Exercising Program</b>					
335-115-522400-0000	Consultants - Professional	-	-	50,000	50,000
335-115-560150-0000	Construction	-	-	-	-
335-115-560750-0000	Project Admin - Direct	-	1,196	3,804	-
<b>116 - Chromium-6 Improvements</b>					
335-116-560250-0000	Design/Plans/Specs	-	-	-	200,000
<b>117 - Justin Way</b>					
335-117-522400-0000	Consultants - Professional	-	-	1,915	-
335-117-529600-0000	Legal Services	-	-	200	-
335-117-560150-0000	Construction	-	-	70,600	-
335-117-560750-0000	Project Admin - Direct	-	-	2,400	-
<b>118 - Sommer Way Emergency Water Repair</b>					
335-118-522400-0000	Consultants - Professional	-	-	1,000	-
335-118-560150-0000	Construction	-	-	50,000	-
335-118-560750-0000	Project Admin - Direct	-	-	2,500	-
<b>119 - N. Lincoln Emergency Water Repair</b>					
335-119-522400-0000	Consultants - Professional	-	-	1,000	-
335-119-560150-0000	Construction	-	-	50,000	-
335-119-560750-0000	Project Admin - Direct	-	-	2,500	-

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
<b>120 - Chromium-6 Pilot Test</b>					
335-120-522400-0000	Consultants - Professional	-	-	15,500	-
335-120-560750-0000	Project Admin - Direct	-	-	4,500	-
<b>121 - Parkgreen Emergency Water Rpr</b>					
335-121-560150-0000	Construction	-	-	7,900	-
335-121-560750-0000	Project Admin - Direct	-	-	600	-
<b>122 - Watson Ranch Emergency Wtr Rpr</b>					
335-122-560150-0000	Construction	-	-	15,000	-
		<b>414,000</b>	<b>90,752</b>	<b>661,871</b>	<b>291,843</b>
<b>FUND REVENUE</b>		<b>446,874</b>	<b>92,139</b>	<b>638,199</b>	<b>291,843</b>
<b>FUND EXPENDITURES</b>		<b>414,000</b>	<b>90,752</b>	<b>661,871</b>	<b>291,843</b>

**City of Dixon Budget FY 2017-18**  
**FUND 350 - TRANSIT**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
350-000-414250-0000	STA Funds - Operating	1,500	9,500	-	-
350-000-414300-0000	TDA - Operating	294,605	440,000	340,000	990,519
350-000-414600-0000	Transit Grant - FTA 5311 (Op)	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)	3,948	8,507	-
350-000-429200-0000	Miscellaneous Fees	-	(150)	-	-
350-000-436800-0000	Transit - Passenger Fares	99,656	95,203	99,000	95,000
350-000-461600-0000	Interest Earned	121	791	-	-
350-000-461800-0000	Miscellaneous Income	276	-	-	-
350-000-470100-0000	Unrealized Gain GASB 31	512	486	-	-
		<b>640,038</b>	<b>753,869</b>	<b>695,773</b>	<b>1,085,519</b>
350-300-511000-0000	Salaries/Wages	210,270	192,095	235,268	315,760
350-300-511020-0000	Comp Paid	1,875	1,489	1,003	-
350-300-511100-0000	Salaries/Wages PT	38,770	59,781	33,365	7,491
350-300-511200-0000	Overtime	4,352	6,240	1,500	2,000
350-300-511900-0000	Separation Pay	0	4,083	-	-
350-300-512100-0000	Medi-Care	3,896	3,815	4,444	6,011
350-300-512200-0000	Retirement	85,125	94,760	41,476	53,184
350-300-512201-0000	Pension Expense - Misc	-	(4,676)	-	-
350-300-512210-0000	Retirement - PARS	510	772	427	97
350-300-512220-0000	PARS 403b Suppl. Retire Plan	(1,400)	0	-	-
350-300-512300-0000	Disability Insurance	927	861	1,140	1,501
350-300-512400-0000	Health Insurance	66,693	64,567	79,116	91,505
350-300-512401-0000	Retiree Health	5,308	23,456	1,651	1,536
350-300-512500-0000	Unemployment Insurance	-	15	-	-
350-300-512600-0000	Worker's Comp Insurance	24,557	22,452	41,622	34,151
350-300-520100-0000	Admin Costs	233	-	-	-
350-300-520400-0000	Advertising/Publications	527	50	800	1,500
350-300-521000-0000	Bldg/Site Maintenance	1,151	724	1,200	1,500
350-300-521800-0000	Communications	5,544	5,578	5,400	5,400
350-300-522400-0000	Consultants - Professional	8,161	10,739	-	17,000
350-300-522600-0000	Contract Svcs - Non Prof	510	510	550	600
350-300-523200-0000	Contract Servs - Audit	2,000	2,250	2,300	2,300
350-300-524000-0000	DMV Physicals & Exams	732	1,661	1,000	1,000
350-300-524200-0000	Dues/Subscriptions	-	435	460	460
350-300-525800-0000	Equipment Rental	37	-	-	-
350-300-526000-0000	Equip Repairs/Maintenance	25	-	-	-
350-300-527800-0000	Insurance - Liability	14,561	19,154	12,437	20,000
350-300-528400-0000	Insurance - Vehicles	1,657	1,052	1,095	3,000
350-300-529600-0000	Legal Services	30	30	400	200
350-300-530200-0000	Meetings/Seminars	-	11	-	-
350-300-531000-0000	Mileage Reimbursement	63	-	150	50
350-300-531400-0000	Office Equip/ Maint/Rental	-	235	400	600
350-300-531600-0000	Office Supplies	2,147	2,274	2,100	2,100

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
350-300-532400-0000	Physical/Psych Exams	120	285	100	100
350-300-534500-0000	Administrative Fees	269	496	1,000	1,000
350-300-535600-0000	Special Supplies	2,132	513	8,000	2,100
350-300-535750-0000	Training	1,323	133	1,500	1,500
350-300-535900-0000	Uniforms	1,142	269	1,000	1,000
350-300-536000-0000	Utilities	4,614	4,417	4,000	4,000
350-300-537500-0000	Vehicle Fuel	49,528	41,658	45,000	50,000
350-300-538000-0000	Vehicle Maintenance	46,882	39,336	45,000	48,000
350-300-538500-0000	Vehicle Parts	-	15,535	17,500	18,000
350-300-550700-0000	Depreciation	81,337	53,944	-	-
350-300-560400-0000	Capital Outlay	-	-	97,000	290,000
350-300-560750-0000	Project Admin - Direct	22,036	20,691	20,000	20,000
350-300-590100-0000	To General Fund	63,047	69,905	68,815	80,872
		<b>750,693</b>	<b>761,598</b>	<b>778,220</b>	<b>1,085,519</b>
<b>FUND REVENUE</b>		<b>640,038</b>	<b>753,869</b>	<b>695,773</b>	<b>1,085,519</b>
<b>FUND EXPENDITURES</b>		<b>750,693</b>	<b>761,598</b>	<b>778,220</b>	<b>1,085,519</b>

# City of Dixon Budget FY 2017-18

## FUND 350 - TRANSIT

### OPERATING EXPENSES SUMMARY

FY 2018		Brief Detail Description
Account Code	Adopted	
520400	1,500	Promotion and advertising
521000	1,500	HVAC maintenance & misc. building repairs
521800	5,400	Service for seven cell phones, office phones, internet
522400	17,000	Consultants - ongoing support for IT system upgrade (\$12,000); inspector for bus purchase (\$5,000)
522600	600	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	460	Dues - CalACT joint purchasing pool for buses & other resources.
527800	20,000	Liability and vehicle physical damage coverage through the California Transit Insurance Pool (CalTIP); changed deductible coverage in FY 16-17; program reversed in FY 17-18
528400	3,000	Vehicle Insurance - rate based on info from Bickmore Risk Services; used reserve to reduce payment in prior year.
529600	200	Legal Fees
531000	50	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	1,000	Administrative Fees/ Rec Net sign ups; 7% fee increase (might be deleted pending IT upgrade request).
535600	2,100	Readi-Ride ticket book printing \$600; other supplies as needed \$1,500.
535750	1,500	Staff training
535900	1,000	Uniforms
536000	4,000	Water, PGE for Transit Office.
537500	50,000	Fuel for Read-Ride vehicles.
538000	48,000	Vehicle Maintenance
538500	18,000	Vehicle Parts (Tires) - mileage increases requires more frequent tire changes
560400	290,000	Capital purchases - see detail on Capital Equipment/Fixed Asset page
560750	20,000	Project Admin - Direct
590100	80,872	Transfer to Gen Fund per Cost Allocation Plan formerly 520200
<b>Total</b>	<b>572,282</b>	

**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
N	E	IT upgrade for computer reporting, dispatching, vehicle tracking, e-payments, and security cameras	100,000	1	100,000
R	V	Replace two transit busses	95,000	2	190,000
				Total	<b>290,000</b>

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

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**FUND 350  
TRANSIT**

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>									
Transit Supervisor	1.00	69,307	-	19,116	13,449	1,200	314	6,982	110,368
Senior Transit Driver	1.00	45,332	-	12,503	14,601	869	207	4,598	78,111
Transit Driver/Dispatcher	0.75	25,665	-	1,679	5,409	451	126	2,792	36,122
Transit Driver/Dispatcher	0.75	25,955	-	1,698	5,409	455	127	2,824	36,468
Transit Driver/Dispatcher	1.00	34,414	-	2,251	7,209	604	169	3,744	48,390
Transit Driver/Dispatcher	1.00	38,793	-	2,538	14,601	774	190	4,221	61,117
Transit Driver/Dispatcher	1.00	39,957	-	11,021	16,029	812	190	4,221	72,230
Transit Driver/Dispatcher*	1.00	36,337	-	2,377	14,601	739	178	3,953	58,186
Subtotal:	7.50	315,760	-	53,184	91,308	5,902	1,501	33,336	500,992
<b>Temporary Personnel:</b>									
	Hours								
Transit Driver I	550	-	7,491	97	-	109	-	815	8,512
Subtotal:	550	-	7,491	97	-	109	-	815	8,512
<b>Other special pays:</b>									
PERS Health Administrati	-	-	-	-	197	-	-	-	197
Retirement Health Benefit	-	-	-	-	1,536	-	-	-	1,536
Overtime	-	2,000	-	-	-	-	-	-	2,000
Subtotal:	-	2,000	-	-	1,733	-	-	-	3,733
<b>GRAND TOTAL:</b>	<b>7.50</b>	<b>317,760</b>	<b>7,491</b>	<b>53,281</b>	<b>93,041</b>	<b>6,011</b>	<b>1,501</b>	<b>34,151</b>	<b>513,237</b>

\* Addition of Transit Driver/Dispatcher (1.0 FTE) for FY 2018

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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 17-18, we will pursue additional funding for Heritage Commons phase three.

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. In FY2018, the City will be drawing down fund balance consistent with State regulations and expects the full grant funding to be received in FY2019. 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
<b>FY 2017</b>						
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>						
<b>BEGINNING FUND BALANCE</b>	10,692	2,996	206,020	233,526	121,551	<b>574,784</b>
<b>July-2016</b>						
<b>ESTIMATED</b>						
REVENUE	3,668,544	5,325	125,175	39,933	1,100,000	<b>4,938,977</b>
TRANSFERS	-	-	-	-	226,788	<b>226,788</b>
REVENUE & TRANSFERS	3,668,544	5,325	125,175	39,933	1,326,788	<b>5,165,765</b>
EXPENDITURES	3,679,236	4,040	149,635	227,954	1,447,732	<b>5,508,597</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	-	4,281	181,560	45,505	606	<b>231,952</b>
<b>FY 2018</b>						
<b>SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS</b>						
<b>ESTIMATED BEGINNING FUND BALANCE</b>	-	4,281	181,560	45,505	606	<b>231,952</b>
<b>July-2017</b>						
<b>ADOPTED</b>						
REVENUE						
REVENUES	2,000	-	114,175	39,323	-	<b>155,498</b>
TRANSFERS	-	-	-	-	-	<b>-</b>
REVENUE AND TRANSFERS	2,000	-	114,175	39,323	-	<b>155,498</b>
AVAILABLE RESOURCES	2,000	4,281	295,735	84,828	606	<b>387,450</b>
APPROPRIATIONS	-	4,281	224,241	3,000	-	<b>231,522</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	2,000	-	71,494	81,828	606	<b>155,928</b>

**City of Dixon Budget FY 2017-18**  
**FUND 525 - Home Loan**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
525-000-460705-0000	Loan Proceeds	-	1,000	2,000	2,000
525-000-460950-1301	Grant - Fed - Valley Glen	20,000	-	-	-
525-000-460950-1302	Grant - Fed - Heritage Common2	1,520,000	413,465	3,666,544	-
525-000-461600-0000	Interest Earned	(199)	533	-	-
525-000-470100-0000	Unrealized Gain on Investments	663	42	-	-
		<b>1,540,464</b>	<b>415,040</b>	<b>3,668,544</b>	<b>2,000</b>
525-525-520100-0000	Administration	15,178	1,820	-	-
525-525-520100-1300	Administration - Heritage Comm	7,935	1,954	175	-
525-525-520100-1301	Administration - Valley Glen	6,793	8,475	15,306	-
525-525-520100-1302	Admin-Heritage Commons 2	9,971	30,827	51,670	-
525-525-529600-0000	Legal Services	-	-	5,250	-
525-525-529600-1302	Legal Svcs - Heritage Comm. 2	1,635	23	300	-
525-525-529800-1302	Loan - Heritage Commons II	1,500,000	393,465	-	-
525-525-529810-0000	Loans - Reuse Funded	-	-	-	-
525-525-560150-1302	Construction	-	-	3,606,535	-
		<b>1,541,511</b>	<b>436,563</b>	<b>3,679,236</b>	<b>-</b>
<b>FUND REVENUE</b>		<b>1,540,464</b>	<b>415,040</b>	<b>3,668,544</b>	<b>2,000</b>
<b>FUND EXPENDITURES</b>		<b>1,541,511</b>	<b>436,563</b>	<b>3,679,236</b>	<b>-</b>

**City of Dixon Budget FY 2017-18**  
**FUND 560 - POLICE GRANTS FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
560-000-460900-0000	Grant Funds - Police Other	106,494	114,618	125,175	114,175
560-000-461600-0000	Interest Earned	105	969	-	-
560-000-470100-0000	Unrealized Gain GASB 31	416	613	-	-
		<b>107,015</b>	<b>116,201</b>	<b>125,175</b>	<b>114,175</b>
560-500-511000-0000	Salaries/Wages	-	21,685	49,542	50,177
560-500-511020-0000	Comp Paid	-	3,230	774	-
560-500-511100-0000	Salaries/Wages PT	32,556	-	-	-
560-500-511200-0000	Overtime	-	546	-	-
560-500-511500-0000	Physical Fitness	-	332	748	720
560-500-512100-0000	Medicare	472	383	836	795
560-500-512200-0000	Retirement	-	13,285	8,358	8,572
560-500-512300-0000	Disability Insurance	-	182	203	232
560-500-512400-0000	Health Insurance	-	1,809	4,071	3,924
560-500-512600-0000	Worker's Comp Insurance	1,724	1,436	3,085	2,322
560-500-521000-0000	Bld/Site Maintenance	-	-	-	20,000
560-500-521800-0000	Communications	3,609	19,264	23,750	30,000
560-500-526800-0000	Firing Range Supplies	3,773	24,289	25,000	10,000
560-500-531600-0000	Office Supplies	-	-	-	9,000
560-500-531650-0000	Office/Software Maintenance	-	144	4,264	-
560-500-535600-0000	Special Supplies	14,904	7,070	19,736	26,000
560-500-535750-0000	Training	2,167	-	-	10,000
560-500-535900-0000	Uniforms	2,620	1,922	3,269	12,500
560-500-560400-0000	Capital Outlay	54,292	-	6,000	40,000
		<b>116,119</b>	<b>95,577</b>	<b>149,635</b>	<b>224,241</b>
<b>FUND REVENUE</b>		<b>107,015</b>	<b>116,201</b>	<b>125,175</b>	<b>114,175</b>
<b>FUND EXPENDITURES</b>		<b>116,119</b>	<b>95,577</b>	<b>149,635</b>	<b>224,241</b>

***City of Dixon Budget FY 2017-18***  
**FUND 560 - POLICE GRANTS FUND**  
**OPERATING EXPENSES SUMMARY SHEET**

<b>Account Code</b>	<b>FY 2018 Adopted</b>	<b>Brief Detail Description</b>
521000	20,000	Bld Site Maintenance for misc repairs around the station
521800	30,000	Communications - Portable Radios. Will complete portable radio upgrade program for all police employees
526800	10,000	Firing Range Ammunition, Simunition, and Less Lethal Tasers, Use of Fairfield PD Range for Range Qualification
531600	9,000	Office Supplies - purchase of chairs and tables for briefing room; future Citizens Academy
535600	26,000	Special Supplies: General supplies, Simunition, Desktop PC's, Computer server and Storage device for In-car Camera System, Install rest of In-car cameras
535750	10,000	Training
535900	12,500	Uniforms - Police Ballistic Vest inserts
560400	40,000	Capital purchases - see detail on Capital Equipment/Fixed Asset page
<b>Total</b>	<b>157,500</b>	

***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	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	B	Locker Room and General Facility updates	40,000	1.00	40,000
<b>Total</b>					<b>40,000</b>

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

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**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
<b><i>PERMANENT EMPLOYEES:</i></b>								
Police Sergeant**	0.5	50,897	8,572	3,924	795	232	2,322	66,741
Subtotal:	0.5	50,897	8,572	3,924	795	232	2,322	66,741
<b>GRAND TOTAL:</b>	<b>0.50</b>	<b>50,897</b>	<b>8,572</b>	<b>3,924</b>	<b>795</b>	<b>232</b>	<b>2,322</b>	<b>66,741</b>

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

**City of Dixon Budget FY 2017-18**  
**FUND 570 - CDBG (Community Development Block Grant) FUND**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
570-000-460700-0040	Bud's Pub & Grill	2,673	2,473	2,500	2,522
570-000-460700-0052	Solano Baking Co. 96-07/98-02	6,500	5,500	6,000	5,500
570-000-460700-0091	Haughn&Sons Tire Service R-08	1,355	1,430	1,476	1,375
570-000-460700-0110	The Embroidery Shop	15,787	14,166	-	-
570-000-460700-0150	Glorie	5,221	5,428	5,658	5,630
570-000-460700-0160	Efficient Drive Trains	12,786	15,791	16,258	16,258
570-000-460700-0170	FF/Suisun CAC	1,496	1,514	1,533	1,530
570-000-460800-0000	Interest Earnings on Loans	8,785	7,649	6,508	6,508
570-000-461600-0000	Interest Earned	266	1,239	-	-
570-000-470100-0000	Unrealized Gain GASB 31	669	615	-	-
		<b>55,537</b>	<b>55,806</b>	<b>39,933</b>	<b>39,323</b>
570-000-591572-0000	Transfer to CDBG Rehab Grant	-	200,000	226,788	-
570-100-520200-0000	Admin Costs - Gen'l	4,417	105	166	2,000
570-100-523200-0000	Contract Svcs - Audit	1,000	1,000	1,000	1,000
570-100-529600-0000	Legal Services	60	-	-	-
		<b>5,477</b>	<b>201,105</b>	<b>227,954</b>	<b>3,000</b>
	<b>FUND REVENUE</b>	<b>55,537</b>	<b>55,806</b>	<b>39,933</b>	<b>39,323</b>
	<b>FUND EXPENDITURES</b>	<b>5,477</b>	<b>201,105</b>	<b>227,954</b>	<b>3,000</b>

**City of Dixon Budget FY 2017-18**  
**FUND 572 - CDBG REHABILITATION GRANT FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
572-000-460950-0000	Grant - Fed HCD	-	-	1,100,000	-
572-000-461600-0000	Interest Earned	-	435	-	-
572-000-470100-0000	Unrealized Gain GASB 31	-	394	-	-
572-000-491570-0000	Transfer from CDBG	-	200,000	226,788	-
		-	<b>200,829</b>	<b>1,326,788</b>	-
572-000-520100-0000	Administration	9,038	11,724	166,646	-
572-000-520100-1305	Admin/Jefferson St.	-	13,795	13,500	-
572-000-529600-1305	Legal Services	-	990	-	-
572-000-529800-0000	Loans - Grant Funded	-	-	469,025	-
572-000-560150-0000	Construction	-	50	-	-
572-000-560150-1305	Construction	-	-	798,561	-
572-000-560250-1305	Designs/Plans/Specs	-	43,459	-	-
		<b>9,038</b>	<b>70,017</b>	<b>1,447,732</b>	-
<b>FUND REVENUE</b>		-	<b>200,829</b>	<b>1,326,788</b>	-
<b>FUND EXPENDITURES</b>		<b>9,038</b>	<b>70,017</b>	<b>1,447,732</b>	-

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## Special Revenue Funds

## Special Revenue Funds

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

### **Fund 530 Gas Tax Fund**

All gas taxes are placed in this fund to be used for transportation purposes such as road maintenance and street lighting. Expenditures consist of transfers to the General Fund to cover the cost of Public Works and Engineering staff time as well as expenses for traffic control measures, such as barricades, stop signs, beacons, 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 2017-18 to re-pay an interfund loan for West B Undercrossing. In conjunction with Gas Tax funds, the City has access to regional transportation monies that will fund the design of a pavement rehabilitation project in 2017-18 and constructed in 2018-19. 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. Due to declining revenue, in order to preserve the current level of service, a General Fund Transfer is required to avoid a deficit fund balance. 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 fiscal year.

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**SPECIAL REVENUE FUNDS**

	<b>GAS TAX 530</b>	<b>TRAFFIC SAFETY 540</b>	<b>ASSET FORFEITURE *561</b>	<b>Total</b>
<b>FY 2017</b>				
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>				
<b>BEGINNING FUND BALANCE</b>	550,698	33,482	3,134	<b>587,313</b>
<b>July-2016</b>				
<b>ESTIMATED</b>				
REVENUE	380,428	15,574	-	<b>396,002</b>
TRANSFERS	-	-	-	<b>-</b>
REVENUE & TRANSFERS	380,428	15,574	-	<b>396,002</b>
EXPENDITURES	487,062	43,587	-	<b>530,649</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>444,064</b>	<b>5,469</b>	<b>3,134</b>	<b>452,666</b>
<b>FY 2018</b>				
<b>SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS</b>				
<b>ESTIMATED BEGINNING FUND BALANCE</b>	444,064	5,469	3,134	<b>452,666</b>
<b>July-2017</b>				
<b>ADOPTED</b>				
REVENUE				
REVENUES	536,562	15,000	-	<b>551,562</b>
TRANSFERS	-	30,000	-	<b>30,000</b>
REVENUE AND TRANSFERS	536,562	45,000	-	<b>581,562</b>
AVAILABLE RESOURCES	980,626	50,469	3,134	<b>1,034,228</b>
APPROPRIATIONS	620,482	44,277	-	<b>664,759</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>360,144</b>	<b>6,192</b>	<b>3,134</b>	<b>369,470</b>

\* No budgetary activity, shown for fund balance purposes only

**City of Dixon Budget FY 2017-18**  
**FUND 530 - GAS TAX FUND**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
530-000-412000-0000	Gas Tax - Sec 2103	201,093	98,414	45,186	76,144
530-000-412100-0000	Gas Tax - Sec 2105	112,657	107,563	112,735	110,537
530-000-412200-0000	Gas Tax - Sec 2106	78,155	73,894	72,884	71,561
530-000-412300-0000	Gas tax - Sec 2107	145,074	140,061	145,623	142,798
530-000-412400-0000	Gas Tax - Sec 2107.5	8,000	4,000	4,000	4,000
530-000-412450-0000	Gas Tax Repayment	-	-	-	21,760
530-000-412500-0000	Road Maint & Rehab Acct (RMRA)	-	-	-	109,762
530-000-461600-0000	Interest Earned	398	2,570	-	-
530-000-470100-0000	Unrealized Gain GASB 31	1,094	1,745	-	-
		<b>546,471</b>	<b>428,246</b>	<b>380,428</b>	<b>536,562</b>
<b>102 - Sidewalk Rehab</b>					
530-102-535700-0000	Traffic Control Supplies	-	-	1,084	-
530-102-560150-0000	Construction	880	-	8,916	10,000
530-102-560750-0000	Project Admin - Direct	-	-	1,000	1,000
<b>103 - Sidewalk Ramps/Curb Cuts</b>					
530-103-529600-0000	Legal Services	370	165	-	-
530-103-560150-0000	Construction	31,070	25,757	-	-
530-103-560750-0000	Project Admin - Direct	23,627	2,855	-	-
<b>401 -Streetlight Replacement</b>					
530-401-560150-0000	Construction	-	-	-	50,000
<b>500 - Gas Tax Administration</b>					
530-500-511000-0000	Salaries/Wages	-	18,398	20,869	23,513
530-500-511100-0000	Salaries/Wages PT	17,861	-	-	-
530-500-511200-0000	Overtime	-	41	-	-
530-500-512100-0000	Medicare	259	242	242	457
530-500-512200-0000	Retirement	-	3,545	1,366	1,538
530-500-512210-0000	Retirement - PARS	232	-	-	-
530-500-512400-0000	Health Insurance	-	6,692	7,719	8,019
530-500-512600-0000	Worker's Comp	1,711	1,673	2,406	2,241
530-500-513200-0000	Disability Insurance	-	81	99	115
530-500-522200-0000	Congestion Management	11,308	16,419	11,436	11,436
530-500-522400-1503	Consultants Prof - PTAP	-	-	4,000	-
530-500-530000-0000	Maintenance	15,646	3,811	20,000	35,000
530-500-560150-0000	Construction	21,050	4,650	89,000	-
530-500-590100-0000	To General Fund	234,899	205,250	245,470	204,502
530-500-590470-0000	Transfer to Transit CIP (470)	73,643	73,948	73,455	72,660
530-500-592300-0000	To Transportation CIP 460	-	-	-	200,000
530-500-592300-1504	To Transportation CIP 460 OBAG	76,000	-	-	-
		<b>508,556</b>	<b>363,526</b>	<b>487,062</b>	<b>620,482</b>
<b>FUND REVENUE</b>		<b>546,471</b>	<b>428,246</b>	<b>380,428</b>	<b>536,562</b>
<b>FUND EXPENDITURES</b>		<b>508,556</b>	<b>363,526</b>	<b>487,062</b>	<b>620,482</b>

# ***City of Dixon Budget FY 2017-18***

## **530 - GAS TAX FUND**

### **OPERATING EXPENSES SUMMARY**

<b>FY 2018</b>		
<b>Account Code</b>	<b>Adopted</b>	<b>Brief Detail Description</b>
102-560150	10,000	Construction - Sidewalk Rehab
102-560750	1,000	Project Admin - Direct
401-560150	50,000	Streetlight replacement
500-522200	11,436	Congestion Mgt. (Solano Transportation Authority annual payment)
500-530000	35,000	Maintenance - major paving repairs on Pedrick Rd. \$25,000
500-590100	204,502	To General Fund: Annual transfer + Cost allocation transfer
500-590470	72,660	Transfer to Transit CIP (470) - West B St. Interfund loan repayment
500-592300	200,000	Transfer to Transportation CIP for paving project
<b>Total</b>	<b>584,598</b>	

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**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
<b><i>PERMANENT PERSONNEL</i></b>								
Maintenance Worker II	0.5	23,513	1,538	8,019	457	115	2,241	35,884
Subtotal:	0.5	23,513	1,538	8,019	457	115	2,241	35,884
<b>GRAND TOTAL:</b>	<b>0.5</b>	<b>23,513</b>	<b>1,538</b>	<b>8,019</b>	<b>457</b>	<b>115</b>	<b>2,241</b>	<b>35,884</b>

Note: Fulltime position split with Fund 651

***City of Dixon Budget FY 2017-18***  
**FUND 540 - TRAFFIC SAFETY FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
540-000-429500-0000	Motor Vehicle Fines	17,208	16,979	15,574	15,000
540-000-461600-0000	Interest Earned	37	247	-	-
540-000-470100-0000	Unrealized Gain GASB 31	178	142	-	-
540-000-491100-0000	Transfer From General Fund	-	-	-	30,000
		<b>17,423</b>	<b>17,368</b>	<b>15,574</b>	<b>45,000</b>
540-500-522600-0000	Contract Serv - Non Prof	19,194	24,678	23,000	23,000
540-500-535700-0000	Traffic Control Supplies	7,755	32,797	20,000	20,000
540-500-590100-0000	To General Fund	725	561	587	1,277
		<b>27,673</b>	<b>58,036</b>	<b>43,587</b>	<b>44,277</b>
<b>FUND REVENUE</b>		<b>17,423</b>	<b>17,368</b>	<b>15,574</b>	<b>45,000</b>
<b>FUND EXPENDITURES</b>		<b>27,673</b>	<b>58,036</b>	<b>43,587</b>	<b>44,277</b>

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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 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 2017-18. 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 2017-18 reflects increased revenue from DeNova Homes (Parklane Unit 2) and Richmond American Homes (Valley Glen Phase 2, Unit1) 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. As noted above, FY 2017-18 reflects revenue from the development activities in Parklane and Valley Glen subdivisions, 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. As noted above, FY 2017-18 reflects revenue from the development activities in Parklane and Valley Glen subdivisions.

### **Fund 440 Public Works Facilities CIP**

Accounts for development impact fees collected to fund public works facilities. In FY 2017, a master plan was finalized 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. The family donated funds for the sign which is scheduled for installation in Summer 2017. A grant application in partnership with Solano Resource Conservation District is pending to add landscaping to the site.



### **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 FY2018.

### **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 includes completion of the Street Master Plan. This fund is managed by the City Engineer/Public Works Department.

### **Fund 461 Parkway Blvd. Overcrossing**

Fund 461 was established with the adoption of the FY2018 Budget to allow better tracking of the Parkway Blvd. Overcrossing project which was established in FY2003. This project is funded by grant funds and developer fees. 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. Per the Community Park Master Plans, design will begin for the completion of Hall Park and the dog park at Northwest Park.



**Fund 481 Parks CIP**

Accounts for park in lieu fees. This fund is managed by the City Engineer/Public Works Department. No projects are scheduled for FY 17-18. Funds are held for the future purchase of park land needed to meet the General Plan Policy of 5.0 acres per thousand population.

**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.

**Fund 491 Parklane Construction**

This fund was added at the request of the Auditors for tracking the construction expenditures associated with Parklane. The expenses were previously part of Fund 660. Fund 725 and Fund 491 have replaced Fund 660 in FY 2018.



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

	<b>CIP</b>	<b>Comm Dev</b>	<b>Fire</b>	<b>Police</b>	<b>City Facilities</b>	<b>Public Works</b>
	<b>400</b>	<b>404<sup>1</sup></b>	<b>410</b>	<b>420</b>	<b>430</b>	<b>440</b>
<b>FY 2017</b>						
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>						
<b>BEGINNING FUND BALANCE</b>	256,028	174	33,774	14,677	26,170	337,081
<b>July-2016</b>						
<b>ESTIMATED</b>						
REVENUE	-	-	77,688	33,775	49,486	13,025
TRANSFERS	193,271	-	-	-	-	-
REVENUE & TRANSFERS	193,271	-	77,688	33,775	49,486	13,025
EXPENDITURES	315,527	-	20,489	3,419	12,487	57,590
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>133,772</b>	<b>174</b>	<b>90,973</b>	<b>45,033</b>	<b>63,169</b>	<b>292,516</b>
<b>FY 2018</b>						
<b>SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS</b>						
<b>ESTIMATED BEGINNING FUND BALANCE</b>	133,772	174	90,973	45,033	63,169	292,516
<b>July-2017</b>						
<b>ADOPTED</b>						
REVENUE						
REVENUES	-	-	41,229	17,924	26,262	6,913
TRANSFERS	650,651	-	-	-	-	-
REVENUE AND TRANSFERS	650,651	-	41,229	17,924	26,262	6,913
AVAILABLE RESOURCES	784,423	174	132,202	62,957	89,431	299,429
APPROPRIATIONS	705,651	-	29,063	12,634	20,140	106,503
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>78,772</b>	<b>174</b>	<b>103,139</b>	<b>50,323</b>	<b>69,291</b>	<b>192,926</b>

<sup>1</sup>Due 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**

	Storm Drainage 450 <sup>2</sup>	Core Area Drainage 451 <sup>3</sup>	Trans- portation 460 <sup>4</sup>	Parkway Blvd. Overcrossing 461	Transit 470
<hr/>					
<b>FY 2017</b>					
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>					
<b>BEGINNING FUND BALANCE</b>	(1,052,222)	525	2,989,431	-	105
<b>July-2016</b>					
<b>ESTIMATED</b>					
REVENUE	10,000	-	1,000,543	268,172	-
TRANSFERS	71,444	2,400	-	-	74,070
REVENUE & TRANSFERS	81,444	2,400	1,000,543	268,172	74,070
EXPENDITURES	13,103	2,925	511,121	1,241,171	74,174
<b>ESTIMATED ENDING FUND BALANCE</b>	(983,881)	-	3,478,853	(972,999)	-
<hr/>					
<b>FY 2018</b>					
<b>SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS</b>					
<b>ESTIMATED BEGINNING FUND BALANCE</b>	(983,881)	-	3,478,853	(972,999)	-
<b>July-2017</b>					
<b>ADOPTED</b>					
REVENUE					
REVENUES	15,000	-	179,481	-	-
TRANSFERS	55,000	-	200,000	-	72,658
REVENUE AND TRANSFERS	70,000	-	379,481	-	72,658
AVAILABLE RESOURCES	(913,881)	-	3,858,334	(972,999)	72,658
APPROPRIATIONS	57,502	-	437,664	-	72,658
<b>ESTIMATED ENDING FUND BALANCE</b>	(971,383)	-	3,420,670	(972,999)	-
<hr/>					

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

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

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

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

				CFD 2013-1 (Parklane)	
	Recreation	Parks	Ag. Land Mitigation	Construcion	Total
	480	481	490 <sup>1</sup>	491	
<hr/>					
<b>FY 2017</b>					
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>					
<b>BEGINNING FUND BALANCE</b>	1,982,371	897,901	64,871	4,832,383	<b>10,383,268</b>
<b>July-2016</b>					
<b>ESTIMATED</b>					
REVENUE	451,114	668,664	-	15,500	<b>2,587,967</b>
TRANSFERS	-	-	-	-	<b>341,185</b>
REVENUE & TRANSFERS	451,114	668,664	-	15,500	<b>2,929,152</b>
EXPENDITURES	105,000	120,086	-	4,847,883	<b>7,324,975</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>2,328,485</b>	<b>1,446,479</b>	<b>64,871</b>	<b>-</b>	<b>5,987,444</b>
<hr/>					
<b>FY 2018</b>					
<b>SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS</b>					
<b>ESTIMATED BEGINNING FUND BALANCE</b>	2,328,485	1,446,479	64,871	-	<b>5,987,444</b>
<b>July-2017</b>					
<b>ADOPTED</b>					
REVENUE					
REVENUES	227,490	69,000	-	-	<b>583,299</b>
TRANSFERS	-	-	-	-	<b>978,309</b>
REVENUE AND TRANSFERS	227,490	69,000	-	-	<b>1,561,608</b>
AVAILABLE RESOURCES	2,555,975	1,515,479	64,871	-	<b>7,549,052</b>
APPROPRIATIONS	328,303	-	-	-	<b>1,770,118</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>2,227,672</b>	<b>1,515,479</b>	<b>64,871</b>	<b>-</b>	<b>5,778,934</b>
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<sup>1</sup>Due to zero budgetary activity, this fund is represented in the summary for fund balance information only.

**City of Dixon Budget FY 2017-18**  
**FUND 400 - CAPITAL PROJECTS (UNRESTRICTED) FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
400-000-461600-0000	Interest Earned	288	1,047	-	-
400-000-470100-0000	Unrealized Gain-GASB 31	1,226	695	-	-
400-000-491100-0000	Transfer From General Fund	-	-	193,271	650,651
		1,514	1,742	193,271	650,651
<b>100-Administration</b>					
400-100-560600-0000	Master Plan Update	3,957	-	20,000	-
400-100-560750-0000	Project Admin - Direct	1,382	1,430	4,500	-
400-100-590100-0000	To General Fund	-	-	18,241	-
400-100-592200-0000	To Storm Drain Cap Proj	-	-	71,444	55,000
400-100-592400-0000	To Transit CIP	-	-	615	-
400-100-596451-0000	Transfer to Core Area Drainage	224,364	-	2,400	-
<b>102-Sidewalk Pilot Program</b>					
400-102-529600-0000	Legal Services	185	-	-	-
400-102-560150-0000	Construction	6,766	24,807	-	-
<b>115 - Pardi Market</b>					
400-115-520400-0000	Advertising/Publications	-	-	56	-
400-115-522400-0000	Consultants-Professional	-	-	-	50,000
400-115-560150-0000	Construction	-	-	-	575,651
400-115-560250-0000	Design/Plans/Specs	-	-	193,271	-
400-115-560750-0000	Project Admin - Direct	-	-	5,000	25,000
		236,654	26,237	315,527	705,651
<b>FUND REVENUE</b>		<b>1,514</b>	<b>1,742</b>	<b>193,271</b>	<b>650,651</b>
<b>FUND EXPENDITURES</b>		<b>236,654</b>	<b>26,237</b>	<b>315,527</b>	<b>705,651</b>

**City of Dixon Budget FY 2017-18**  
**FUND 410 - FIRE CAPITAL FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
410-000-425200-0000	Development Fees - Fire	173,458	45,976	77,688	41,229
410-000-461600-0000	Interest Earned	187	206	-	-
410-000-470100-0000	Unrealized Gain GASB 31	2	84	-	-
		<u>173,647</u>	<u>46,266</u>	<u>77,688</u>	<u>41,229</u>
410-101-591275-0000	Transfer to Lease Financing	67,531	118,608	20,489	29,063
		<u>67,531</u>	<u>118,608</u>	<u>20,489</u>	<u>29,063</u>
<b>FUND REVENUE</b>		<b>173,647</b>	<b>46,266</b>	<b>77,688</b>	<b>41,229</b>
<b>FUND EXPENDITURES</b>		<b>67,531</b>	<b>118,608</b>	<b>20,489</b>	<b>29,063</b>

**City of Dixon Budget FY 2017-18**  
**FUND 420 - POLICE CAPITAL FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
420-000-425300-0000	Development Fees - Police	75,417	19,989	33,775	17,924
420-000-461600-0000	Interest Earned	81	89	-	-
420-000-470100-0000	Unrealized Gain GASB 31	1	37	-	-
		<u>75,499</u>	<u>20,115</u>	<u>33,775</u>	<u>17,924</u>
420-100-591275-0000	Transfer to Lease Financing	29,361	51,576	3,419	12,634
		<u>29,361</u>	<u>51,576</u>	<u>3,419</u>	<u>12,634</u>
<b>FUND REVENUE</b>		<b>75,499</b>	<b>20,115</b>	<b>33,775</b>	<b>17,924</b>
<b>FUND EXPENDITURES</b>		<b>29,361</b>	<b>51,576</b>	<b>3,419</b>	<b>12,634</b>

**City of Dixon Budget FY 2017-18**  
**FUND 430 - CITY FACILITIES FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
430-000-425100-0000	Development Fees -- Comm Fac	110,460	29,277	49,486	26,262
430-000-461600-0000	Interest Earned	118	147	-	-
430-000-470100-0000	Unrealized Gain GASB 31	1	67	-	-
		<u>110,579</u>	<u>29,492</u>	<u>49,486</u>	<u>26,262</u>
430-100-590100-0000	Transfer to General Fund	1,548	1,418	1,314	1,629
430-100-590275-0000	To Lease Financing Fund 275	43,006	67,929	11,173	18,511
		<u>44,554</u>	<u>69,347</u>	<u>12,487</u>	<u>20,140</u>
<b>FUND REVENUE</b>		<b>110,579</b>	<b>29,492</b>	<b>49,486</b>	<b>26,262</b>
<b>FUND EXPENDITURES</b>		<b>44,554</b>	<b>69,347</b>	<b>12,487</b>	<b>20,140</b>

**City of Dixon Budget FY 2017-18**  
**FUND 440 - PUBLIC WORKS FACILITIES CIP FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
440-000-425400-0000	Development Fees - Pub Wks	29,040	7,710	13,025	6,913
440-000-461200-0000	Grant Funds - UGST	9,087	-	-	-
440-000-461600-0000	Interest Earned	167	1,448	-	-
440-000-470100-0000	Unrealized Gain GASB 31	876	918	-	-
		<b>39,170</b>	<b>10,076</b>	<b>13,025</b>	<b>6,913</b>
<b>100-Administration</b>					
440-100-590100-0000	To General Fund	12,501	12,858	13,030	16,503
<b>104- MSC Groundwater Remediation</b>					
440-104-560150-0000	Construction	4,174	-	-	-
440-104-560250-0000	Design/Plans/Specs	79,586	-	-	-
440-104-560750-0000	Project Admin - Direct	-	-	-	-
<b>107-MSC Improvement/Master Plan</b>					
440-107-529600-0000	Legal Services	-	-	60	-
440-107-560250-0000	Design/Plans/Specs	-	-	40,500	80,000
440-107-560750-0000	Project Admin - Direct	-	-	4,000	10,000
		<b>96,260</b>	<b>12,858</b>	<b>57,590</b>	<b>106,503</b>
<b>FUND REVENUE</b>		<b>39,170</b>	<b>10,076</b>	<b>13,025</b>	<b>6,913</b>
<b>FUND EXPENDITURES</b>		<b>96,260</b>	<b>12,858</b>	<b>57,590</b>	<b>106,503</b>

**City of Dixon Budget FY 2017-18**  
**FUND 450 - STORM DRAINAGE CIP FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
450-000-425700-0000	Development Fees - Storm Drain	32,583	5,161	10,000	15,000
450-000-461600-0000	Interest Earned	(173)	(106)	-	-
450-000-470100-0000	Unrealized Gain on Investments	541	(1)	-	-
450-000-491750-0000	Transfer from Unrestricted CIP	-	-	71,444	55,000
		<u>32,951</u>	<u>5,054</u>	<u>81,444</u>	<u>70,000</u>
<b>100- Administration</b>					
450-100-590100-0000	Transfer to General Fund	1,907	1,684	1,603	2,502
<b>104- Pond C</b>					
450-104-550750-0000	Interfund Interest	8,649	-	-	-
450-104-560150-0000	Construction	-	-	-	50,000
450-104-560250-0000	Design/plans/specs	-	-	10,000	-
450-104-560750-0000	Project Admin - Direct	-	-	1,500	5,000
		<u>10,556</u>	<u>1,684</u>	<u>13,103</u>	<u>57,502</u>
<b>FUND REVENUE</b>		<b>32,951</b>	<b>5,054</b>	<b>81,444</b>	<b>70,000</b>
<b>FUND EXPENDITURES</b>		<b>10,556</b>	<b>1,684</b>	<b>13,103</b>	<b>57,502</b>

**City of Dixon Budget FY 2017-18**  
**FUND 451 - CORE AREA DRAINAGE FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
451-000-461600-0000	Interest Earned	(161)	4	-	-
451-000-470100-0000	Unrealized Gain on Investments	595	2	-	-
451-000-492400-0000	Transfer from Unrestricted CIP	224,364	-	2,400	-
		224,798	6	2,400	-
451-000-529600-0000	Legal Services	-	585	2,925	-
451-000-560150-0000	Construction	56,648	-	-	-
451-000-560750-0000	Project Admin - Direct	10,088	333	-	-
451-000-590100-0000	Transfer to General Fund	25	-	-	-
		66,762	918	2,925	-
<b>FUND REVENUE</b>		<b>224,798</b>	<b>6</b>	<b>2,400</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>66,762</b>	<b>918</b>	<b>2,925</b>	<b>-</b>

**City of Dixon Budget FY 2017-18**  
**FUND 460 - TRANSPORTATION CIP FUND**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
460-000-425409-0000	Developer Contributions	-	305,256	-	-
460-000-425409-0252	Dev Contrib - Railroad Grade	-	-	-	34,830
460-000-425800-0000	Development Fees - T/poration	128,901	25,215	35,847	7,838
460-000-429400-0000	Mitigation Fees	-	-	52,155	52,155
460-000-461110-0000	Grant Funds - Street - Fed	-	-	100,000	-
460-000-461110-1504	Grant Funds / OBAG	-	-	398,586	-
460-000-461120-0000	Grant Funds - Street - State	-	-	337,500	-
460-000-461600-0000	Interest Earned	15,237	21,865	73,455	72,658
460-000-461700-0000	Lease Revenue	-	-	3,000	12,000
460-000-470100-0000	Unrealized Gain GASB 31	6,896	10,330	-	-
460-000-492800-0000	Transfer From Gas Tax	-	-	-	200,000
460-000-492800-1504	Transfer from Gas Tax / OBAG	76,000	-	-	-
		227,034	362,666	1,000,543	379,481
<b>100-Administration</b>					
460-100-522400-0000	Consultants - Professional	15,000	17,500	15,000	15,000
460-100-590100-0000	Transfer to General Fund	6,399	6,287	6,487	12,664
460-100-529600-0000	Legal Services	-	-	60	-
<b>102-Sidewalk Rehab</b>					
460-102-560750-0000	Project Admin - Direct	1,942	-	-	-
<b>206-Street Master Plan &amp; Traffic Model</b>					
460-206-522400-0000	Consultants - Professional	27,595	2,230	20,562	98,000
460-206-560750-0000	Project Admin - Direct	951	5,420	2,012	12,000
<b>313-Cherry St. Improvements</b>					
460-313-560650-0000	Miscellaneous	-	-	15,000	-
<b>317-Slurry Seal and Paving Projects</b>					
460-317-520400-1504	Publications / OBAG	274	201	-	-
460-317-560150-1504	Construction / OBAG	-	452,578	-	-
460-317-560750-1504	Project Admin - Direct / OBAG	13,207	19,041	4,500	-
460-317-560150-1507	Construction / 2017-18	-	-	-	78,000
460-317-560750-1507	Project Admin - Direct / 2017-18	-	-	-	22,000
<b>322-SR2S (Safe Routes to Schools)</b>					
460-322-560150-0000	Construction	-	-	90,567	-
460-322-560250-0000	Design/Plans/Specs	-	-	10,000	-
460-322-560750-0000	Project Admin - Direct	539	4,107	9,433	-
<b>323 - 2018 Pavement Rehabilitation Project</b>					
460-323-560150-0000	Construction	-	-	-	140,000
460-323-560250-0000	Design/Plans/Specs	-	-	-	50,000
460-323-560750-0000	Project Admin - Direct	-	-	-	10,000

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
<b>419-No. First St. RR Crossing Improvements</b>					
460-419-560150-0000	Construction	-	-	250,000	-
460-419-560250-0000	Design/Plans/Specs	-	-	45,000	-
460-419-560750-0000	Project Admin - Direct	-	-	42,500	-
<b>601-Parkway Blvd. Grade Separation</b>					
460-601-522400-0000	Consultants - Professional	-	10,935	-	-
460-601-529600-0000	Legal Services	-	345	-	-
460-601-560100-0000	Appraisals	-	-	-	-
460-601-560250-0000	Design/Plans/Specs	20,594	30,751	-	-
460-601-560550-0000	Land Acquisition	-	-	-	-
460-601-560750-0000	Project Admin - Direct	3,394	10,763	-	-
<b>701-Citywide Benchmark Program</b>					
460-701-560250-0000	Design/Plans/Specs	46,297	-	-	-
460-701-560750-0000	Project Admin - Direct	2,719	2,493	-	-
		138,911	562,650	511,121	437,664
<b>FUND REVENUE</b>		<b>227,034</b>	<b>362,666</b>	<b>1,000,543</b>	<b>379,481</b>
<b>FUND EXPENDITURES</b>		<b>138,911</b>	<b>562,650</b>	<b>511,121</b>	<b>437,664</b>

**City of Dixon Budget FY 2017-18**  
**FUND 461 - Parkway Blvd Overcrossing**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
461-000-425409-0000	Developer Contributions	-	-	268,172	-
		-	-	<b>268,172</b>	-
<b>601-Parkway Blvd. Grade Separation</b>					
461-601-529600-0000	Legal Services	-	-	3,747	-
461-601-560100-0000	Appraisals	-	-	10,000	-
461-601-560250-0000	Design/Plans/Specs	-	-	369,147	-
461-601-560550-0000	Land Acquisition	-	-	750,000	-
461-601-560650-0000	Miscellaneous	-	-	1,500	-
461-601-560750-0000	Project Admin - Direct	-	-	106,777	-
		-	-	<b>1,241,171</b>	-
<hr/>					
	<b>FUND REVENUE</b>	-	-	<b>268,172</b>	-
	<b>FUND EXPENDITURES</b>	-	-	<b>1,241,171</b>	-

Fund 461 was created with the adoption of the FY 2018 Budget (Reso 17-081) because of the high level of interest in the Parkway Blvd Crossing Project.

**City of Dixon Budget FY 2017-18**  
**FUND 470 - TRANSIT CIP FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
470-000-491530-0000	Transfer from Gas Tax	73,643	73,948	73,455	72,658
470-000-491560-0000	From Police Grants (560)	18,200	-	-	-
470-000-491750-0000	Transfer from Unrestricted CIP	37,772	1,536	615	-
		129,615	75,484	74,070	72,658
470-000-529600-0000	Legal Services	-	510	-	-
470-100-550750-0000	Interfund Interest	4,443	4,748	73,455	72,658
470-100-590100-0000	To General Fund	45	-	-	-
470-102-529600-0000	Legal Services	300	135	719	-
470-102-560150-0000	Construction	3,400	-	-	-
470-102-560400-0000	Capital Outlay	18,200	-	-	-
470-102-560650-0000	Miscellaneous	108	764	-	-
470-102-560750-0000	Project Admin - Direct	6,023	-	-	-
		32,519	6,158	74,174	72,658
<b>FUND REVENUE</b>		<b>129,615</b>	<b>75,484</b>	<b>74,070</b>	<b>72,658</b>
<b>FUND EXPENDITURES</b>		<b>32,519</b>	<b>6,158</b>	<b>74,174</b>	<b>72,658</b>

**City of Dixon Budget FY 2017-18**  
**FUND 480 - RECREATION & PARKS CIP FUND**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
480-000-425500-0000	Development Fees - Recreation	985,741	231,430	448,585	227,490
480-000-461600-0000	Interest Earned	1,931	8,393	7,885	-
480-000-470100-0000	Unrealized Gain on Investments	1,796	5,327	(5,356)	-
		989,468	245,150	451,114	227,490
<b>100-Administration</b>					
480-100-590100-0000	To General Fund	19	-	-	1,303
<b>131-Hall Park Phase 3</b>					
480-131-560250-0000	Design/Plans/Specs	-	-	100,000	300,000
480-131-560750-0000	Project Admin - Direct	-	-	5,000	10,000
<b>141-Playground Equipment Replacements</b>					
480-141-560150-0000	Construction	-	64,370	-	-
480-141-560750-0000	Project Admin - Direct	1,415	790	-	-
<b>142-NW Park Dog Park</b>					
480-142-560250-0000	Design/Plans/Specs	-	-	-	15,000
480-142-560750-0000	Project Admin - Direct	-	-	-	2,000
		1,434	65,160	105,000	328,303
<b>FUND REVENUE</b>		<b>989,468</b>	<b>245,150</b>	<b>451,114</b>	<b>227,490</b>
<b>FUND EXPENDITURES</b>		<b>1,434</b>	<b>65,160</b>	<b>105,000</b>	<b>328,303</b>

**City of Dixon Budget FY 2017-18**  
**FUND 481 - PARKS CIP FUND**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
481-000-425500-0000	Development Fees - Parks	-	-	152,931	-
481-000-433000-0000	Park-in-Lieu Fees	185,219	72,928	510,483	69,000
481-000-461600-0000	Interest Earned	620	3,833	5,250	-
481-000-470100-0000	Unrealized Gain on Investments	1,411	2,419	-	-
		187,250	79,180	668,664	69,000
<b>101-Miscellaneous Rehab-Projects</b>					
481-101-560650-0000	Miscellaneous	2,982	1,474	-	-
<b>102-Parks Master Plan Update</b>					
481-102-522400-0000	Consultants	-	-	38,000	-
481-102-529600-0000	Legal Services	-	-	135	-
481-102-531900-0000	Permits/Licenses/Fees	-	1,927	100	-
481-102-560250-0000	Design/Plans/Specs	3,740	1,067	6,000	-
<b>103-Challenger Field Improvements</b>					
481-103-531900-0000	Permits/Licenses/Fees	-	333	-	-
481-103-560150-0000	Construction	-	-	-	-
481-103-560250-0000	Design/Plans/Specs	-	-	-	-
481-103-560650-0000	Miscellaneous	-	-	-	-
481-103-560750-0000	Project Admin - Direct	-	-	3,000	-
<b>142-Hall Park Tennis Court Resurfacing</b>					
481-142-520400-0000	Advertising/Publications	-	-	101	-
481-142-529600-0000	Legal Services	-	-	30	-
481-142-560150-0000	Construction	-	-	67,976	-
481-142-560250-0000	Design/Plans/Specs	-	45	-	-
481-142-560750-0000	Project Admin - Direct	-	347	4,744	-
		6,722	5,193	120,086	-
<b>FUND REVENUE</b>		<b>187,250</b>	<b>79,180</b>	<b>668,664</b>	<b>69,000</b>
<b>FUND EXPENDITURES</b>		<b>6,722</b>	<b>5,193</b>	<b>120,086</b>	<b>-</b>

**City of Dixon Budget FY 2017-18**  
**FUND 491 - CFD 2013-1 (PARKLANE) CONSTRUCTION**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
491-000-461600-0000	Interest Earned	-	10,439	15,500	-
491-000-470100-0000	Unrealized Gain on Investments	-	-	-	-
491-000-491725-0000	Transfer Fr Parklane CFD Debt	-	6,647,978	-	-
		-	<b>6,658,416</b>	<b>15,500</b>	-
491-000-560150-0000	Construction	-	1,826,033	4,815,520	-
491-000-560750-0000	Project Admin - Direct	-	-	105	-
		-	<b>1,826,033</b>	<b>4,815,625</b>	-
<b>FUND REVENUE</b>		-	<b>6,658,416</b>	<b>15,500</b>	-
<b>FUND EXPENDITURES</b>		-	<b>1,826,033</b>	<b>4,815,625</b>	-

*Fund 491 was created to track CFD 2013-1 (Parklane) construction costs per the request of Auditors. This was previously included in Fund 660, which has been replaced by Fund 725*

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Special Assessments,  
Community Facilities  
and  
Landscaping & Lighting  
Maintenance  
Districts

## **Special Assessment, Community Facilities Districts and Landscape & Lighting Maintenance 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 original developer of the Valley Glen subdivision to 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 funded by 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. Beginning in FY2017, per the request of auditors, this fund has been replaced by Fund 725 and Fund 491 for better tracking.

**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.

FY2016-17 expenses included removing a portion of the turf and removing/pruning a number of trees in the drainage swale along I-80/North Lincoln Street to reduce water consumption and ongoing maintenance expenses.

#### **Fund 725 CFD 2013-1 Parklane**

Fund 725 replaces Fund 660. Auditors requested Fund 660 be replaced by Fund 725 and Fund 491 for better tracking. 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 began for homes for which building permits had been issued by June 30, 2015. 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, contract labor and the necessary materials.

#### **Fund 600 Special Assessment - Landscaping and Lighting Maintenance 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 11, 2017 and the assessments will be submitted to the County Assessor to levy the assessments on the individual parcels' property tax bill. No assessments can be increased in FY 2017-18 except for Zone 10 (Valley Glen) which has an annual cost of living adjustment applied.

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

	<b>L &amp; L ZONES 600</b>	<b>VALLEY GLEN CFD 651</b>	<b>CFD POND C / LATERAL TWO 655</b>	<b>N. FIRST STREET ASSMT 720</b>	<b>CFD 2013-1 PARKLANE 725</b>	<b>Total</b>
<b>FY 2017</b>						
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>						
<b>BEGINNING FUND</b>						
<b>BALANCE</b>	110,672	1,021,117	62,909	1,282,658	834,447	<b>3,311,804</b>
<b>July-2016</b>						
<b>ESTIMATED</b>						
REVENUE	149,298	89,074	66,423	682,071	404,750	<b>1,391,616</b>
TRANSFERS	78,863	-	-	-	-	<b>78,863</b>
REVENUE & TRANSFERS	228,161	89,074	66,423	682,071	404,750	<b>1,470,479</b>
EXPENDITURES	237,277	135,249	47,924	800,741	367,935	<b>1,589,127</b>
<b>ESTIMATED ENDING</b>						
<b>FUND BALANCE</b>	101,556	974,942	81,408	1,163,988	871,262	<b>3,193,156</b>

<b>FY 2018</b>						
<b>SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS</b>						
<b>ESTIMATED BEGINNING</b>						
<b>FUND BALANCE</b>	101,556	974,942	81,408	1,163,988	871,262	<b>3,193,156</b>
<b>July-2017</b>						
<b>ADOPTED</b>						
REVENUE						
REVENUES	164,272	89,965	78,400	683,847	413,642	<b>1,430,126</b>
TRANSFERS	63,180	-	-	-	-	<b>63,180</b>
REVENUE AND TRANSFERS	227,452	89,965	78,400	683,847	413,642	<b>1,493,306</b>
AVAILABLE RESOURCES	329,008	1,064,907	159,808	1,847,835	1,284,904	<b>4,686,462</b>
APPROPRIATIONS	227,452	276,291	136,011	683,013	413,642	<b>1,736,410</b>
<b>ESTIMATED ENDING</b>						
<b>FUND BALANCE</b>	101,556	788,616	23,797	1,164,822	871,262	<b>2,950,052</b>

**City of Dixon Budget FY 2017-18**  
**FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
600-000-401900-0000	Assessments	146,371	147,687	149,298	164,272
600-000-461600-0000	Interest Earned	2	390	-	-
600-000-470100-0000	Unrealized Gain GASB 31	339	335	-	-
600-000-490100-0000	Transfer from General Fund	55,762	53,863	78,863	63,180
		<b>202,474</b>	<b>202,275</b>	<b>228,161</b>	<b>227,452</b>
600-600-511000-0000	Salaries/Wages	49,704	40,825	34,360	-
600-600-511100-0000	Salaries/Wages - PT	3,782	158	-	-
600-600-512100-0000	Medicare	818	484	393	-
600-600-512200-0000	Retirement	9,346	7,096	6,983	-
600-600-512210-0000	Retirement - PARS	51	2	-	-
600-600-512300-0000	Disability Insurance	223	40	140	-
600-600-512400-0000	Health Insurance	14,634	64	43	-
600-600-512500-0000	Unemployment Insurance	600	-	-	-
600-600-512600-0000	Worker's Comp Insurance	4,864	2,877	3,080	-
600-600-521400-0000	Chemicals	1,574	1,118	3,000	2,500
600-600-521800-0000	Communications	82	266	120	120
600-600-522400-0000	Consultants Professional			25,000	-
600-600-522600-0000	Contr Servs - Non Professional	9,095	25,340	32,500	21,601
600-600-523800-0000	County Charges	1,464	1,477	1,500	1,650
600-600-525800-0000	Equipment Rental	-	-	1,045	1,500
600-600-526000-0000	Equip Repairs/Maintenance	2,403	2,054	2,000	2,500
600-600-531650-0000	Office Software/ Maintenance	-	-	1,740	1,740
600-600-533200-0000	Property Taxes	41	41	42	41
600-600-535600-0000	Special Supplies	6,005	2,455	6,450	6,450
600-600-535750-0000	Training	-	-	200	200
600-600-535900-0000	Uniforms	214	167	300	300
600-600-536000-0000	Utilities	49,048	53,066	64,380	67,000
600-600-537500-0000	Vehicle Fuel	1,614	50	1,600	1,800
600-600-538000-0000	Vehicle Maintenance	1,594	1,727	1,500	1,800
600-600-539000-0000	Water	16,570	37,373	45,900	50,000
600-600-560750-0000	Project Admin Direct	6,343	5,991	5,000	68,250
		<b>180,067</b>	<b>182,670</b>	<b>237,277</b>	<b>227,452</b>
<b>FUND REVENUE</b>		<b>202,474</b>	<b>202,275</b>	<b>228,161</b>	<b>227,452</b>
<b>FUND EXPENDITURES</b>		<b>180,067</b>	<b>182,670</b>	<b>237,277</b>	<b>227,452</b>

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

<b>FY 2018</b>		
<b>Account Code</b>	<b>Adopted</b>	<b>Brief Detail Description</b>
521400	2,500	Chemicals
521800	120	Communications
522600	21,601	Contract Services - Non Professional, St. Light repairs (\$6,360); CDF labor (\$6,750); Valley Glen paint sound wall or landscaping assistance (\$8,491)
523800	1,650	County Charges
525800	1,500	Equipment rental - lift bucket for pruning, stump grinder.
526000	2,500	Equipment repairs/maintenance
531650	1,740	SeeClickFix
533200	41	Property taxes for Market Lane Park & Ride Lot (L&L only)
535600	6,450	Special supplies - irrigation supplies, tools, some mulch/plants.
535750	200	Training
535900	300	Uniforms
536000	67,000	Utilities
537500	1,800	Vehicle fuel
538000	1,800	Vehicle maintenance
539000	50,000	Water
560750	68,250	Project Admin - Direct (all City staff including 0.67 FTE of MW II, portion of City Engineer, PW Op Mgr & Parks/Bldg Maint Supervisor)
<b>Total</b>	<b>227,452</b>	

**City of Dixon Budget FY 2017-18**  
**FUND 651 CFD 2003-1 VALLEY GLEN**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
651-000-401900-0000	Assessments	91,061	89,076	89,074	89,965
651-000-461600-0000	Interest Earned	597	4,573	-	-
651-000-470100-0000	Unrealized Gain GASB 31	2,385	2,904	-	-
		<b>94,043</b>	<b>96,552</b>	<b>89,074</b>	<b>89,965</b>
651-100-511000-0000	Salaries/Wages	-	38,362	41,636	45,054
651-100-511200-0000	Overtime	-	41	41	-
651-100-512100-0000	Medicare	235	544	577	854
651-100-512200-0000	Retirement	-	7,917	4,819	5,606
651-100-512300-0000	Disability Insurance	-	206	229	217
651-100-512400-0000	Health Insurance	-	11,932	13,826	13,952
651-100-512600-0000	Worker's Comp Insurance	1,593	3,409	4,971	4,225
651-100-535600-0000	Special Supplies	1,431	-	-	-
<b>610 - Pump Station</b>					
651-610-520100-0000	Administration	6,193	5,076	4,000	7,500
651-610-522600-0000	Contr Servs - Non Professional	-	-	-	10,000
651-610-523800-0000	County Charges	911	891	891	1,000
651-610-525800-0000	Equipment Rental	-	-	-	1,000
651-610-526000-0000	Equip Repairs/Maintenance	658	633	3,000	3,000
651-610-531900-0000	Permits/Licenses/Fees	13,516	5,506	4,000	4,000
651-610-535600-0000	Special Supplies	1,836	642	2,500	5,000
651-610-536000-0000	Utilities	8,294	10,631	9,000	11,000
651-610-539000-0000	Water	690	727	725	1,000
651-610-560400-0000	Capital Outlay	10,356	-	-	-
651-610-560750-0000	Project Admin - Direct	-	480	-	-
651-610-590100-0000	Transfer to General Fund	1,168	1,447	1,476	4,131
<b>620 - Pond A</b>					
651-620-522600-0000	Contr Servs - Non Professional	-	-	-	25,000
651-620-526000-0000	Equip Repairs/Maintenance	658	983	5,500	3,000
651-620-529200-0000	Landscape Maintenance	-	757	1,000	1,000
651-620-531900-0000	Permits/Licenses/Fees	-	4,898	6,000	6,000
651-620-535600-0000	Special Supplies	5,923	11,723	8,000	18,000
651-620-536000-0000	Utilities	154	162	350	500
651-620-537500-0000	Vehicle Fuel	-	81	-	-
651-620-539000-0000	Water	994	1,033	1,000	1,100
651-620-560400-0000	Capital Outlay	-	48,697	20,808	95,000
651-620-560750-0000	Project Admin - Direct	18,489	231	300	1,000

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
<b>630 - Lateral One</b>					
651-630-535600-0000	Special Supplies	-	-	500	3,000
651-630-536000-0000	Utilities	82	64	100	150
<b>640- VG Collection System</b>					
651-640-535600-0000	Special Supplies	-	-	-	5,000
		<b>73,178</b>	<b>157,073</b>	<b>135,249</b>	<b>276,291</b>
<b>FUND REVENUE</b>		<b>94,043</b>	<b>96,552</b>	<b>89,074</b>	<b>89,965</b>
<b>FUND EXPENDITURES</b>		<b>73,178</b>	<b>157,073</b>	<b>135,249</b>	<b>276,291</b>

# City of Dixon Budget FY 2017-18

## 651 - Valley Glen CFD

### OPERATING EXPENSES SUMMARY

FY 2018		
Account Code	Adopted	Brief Detail Description
<b>610 - Pump Station</b>		
610-520100	7,500	Administration - Goodwin Consulting
610-522600	10,000	Electrical repairs for pump station; annual sampling of pump oil required by AQMD, \$1000.
610-523800	1,000	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	5,000	Special Supplies - lift station parts, cleaning supplies.
610-536000	11,000	Utilities
610-539000	1,000	Water
610-590100	4,131	Transfer to General Fund
<b>620 - Pond A</b>		
620-522600	25,000	Contract services - Levee roadway repairs; storm water quality sampling, educational outreach.
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	18,000	Special Supplies - chemicals, signs; bank repairs; fence repairs
620-536000	500	Utilities
620-539000	1,100	Water
620-560400	95,000	Capital purchases - see detail on Capital Equipment/Fixed Asset page
620-560750	1,000	Project Admin - Direct
<b>630 - Lateral One</b>		
630-535600	3,000	Special Supplies - for monitoring stations
630-536000	150	Utilities
<b>640 - VG Collection System</b>		
640-535600	5,000	Special Supplies
<b>Total</b>	<b>206,381</b>	

**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	V	Replace vacuum truck for storm drain line cleaning.	475,000	0.20	95,000
Total					<b>95,000</b>

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

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2017-18**

**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
<b>PERMANENT EMPLOYEES:</b>								
Sr. Maintenance Worker	0.20	12,637	3,486	2,927	226	58	1,136	20,471
Maintenance Worker II*	0.20	8,903	582	2,927	172	44	848	13,477
Maintenance Worker II	0.50	23,513	1,538	8,019	457	115	2,241	35,884
Subtotal:	0.90	45,054	5,606	13,874	854	217	4,225	69,832
Other payroll costs:								
PERS Health Administration		-	-	78	-	-	-	78
<b>GRAND TOTAL:</b>	<b>0.90</b>	<b>45,054</b>	<b>5,606</b>	<b>13,952</b>	<b>854</b>	<b>217</b>	<b>4,225</b>	<b>69,910</b>

\*Under filled by Maintenance Worker I

Note: Maintenance Worker I position shared with Fund 530

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 2017-18**  
**FUND 655 CFD Pond C Lateral Two**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
655-000-401900-0000	Assessments	-	69,038	66,130	78,400
655-000-429200-0000	Miscellaneous Fees	6,695	-	-	-
655-000-461600-0000	Interest Earned	43	289	94	-
655-000-470100-0000	Unrealized Gain GASB 31	36	198	199	-
655-000-490100-0000	Transfer from General Fund	22,540	-	-	-
		<b>29,313</b>	<b>69,526</b>	<b>66,423</b>	<b>78,400</b>
<b>601 - Pond C</b>					
655-601-511000-0000	Salaries/Wages	-	19,023	20,767	-
655-601-511200-0000	Overtime	-	-	41	-
655-601-512100-0000	Medicare	-	302	334	-
655-601-512200-0000	Retirement	-	4,371	3,454	-
655-601-512300-0000	Disability Insurance	-	125	138	-
655-601-512400-0000	Health Insurance	-	5,185	6,066	-
655-601-512600-0000	Workers Compensation	-	1,732	2,333	-
655-601-520100-0000	Administration	-	2,136	-	-
655-601-522600-0000	Contr Servs - Non Professional	-	228	250	750
655-601-523800-0000	County Charges	-	652	661	1,000
655-601-525800-0000	Equip Rental	-	-	200	250
655-601-526000-0000	Equip Repairs/Maintenance	-	-	-	250
655-601-531900-0000	Permits/Licenses/Fees	-	400	1,000	1,000
655-601-535600-0000	Special Supplies	-	936	9,000	10,000
655-601-560400-0000	Capital Outlay	-	13,229	-	11,875
655-601-560750-0000	Project Admin - Direct	2,768	499	400	1,500
655-601-590100-0000	Transfer to General Fund	69	123	129	886
<b>602 - Lateral Two</b>					
655-602-522600-0000	Contr Servs - Non Professional	-	114	250	250
655-602-526000-0000	Equip Repairs/Maintenance	-	-	-	250
655-602-535600-0000	Special Supplies	-	1,052	2,900	1,500
655-602-560750-0000	Project Admin - Direct	-	228	-	25,000
<b>603 - Parklane Lighting &amp; Landscaping</b>					
655-603-522600-0000	Contact Svcs - Non Prof	-	-	-	50,000
655-603-536000-0000	Utilities	-	-	-	15,000
655-603-539000-0000	Water	-	-	-	12,000
655-603-560750-0000	Project Admin Direct	-	-	-	4,500
		<b>2,837</b>	<b>50,337</b>	<b>47,924</b>	<b>136,011</b>
<b>FUND REVENUE</b>		<b>29,313</b>	<b>69,526</b>	<b>66,423</b>	<b>78,400</b>
<b>FUND EXPENDITURES</b>		<b>2,837</b>	<b>50,337</b>	<b>47,924</b>	<b>136,011</b>

**City of Dixon Budget FY 2017-18**  
**FUND 655 CFD POND C / LATERAL TWO**  
**OPERATING EXPENSES SUMMARY**

<b>Account Code</b>	<b>FY 2018 Adopted</b>	<b>Brief Detail Description</b>
<b>601 - Pond C</b>		
601-522600	750	Contract Services Non Professional (CDF labor & storm water sampling lab services)
601-523800	1,000	County Charges
601-525800	250	Equip Rental
601-526000	250	Equip Repairs/Maintenance
601-531900	1,000	Permits/Licenses/Fees
601-535600	10,000	Special Supplies - fencing repairs, signs, landscaping replacement, tools.
601-560400	11,875	Capital purchases - see detail on Capital Equipment/Fixed Asset page
601-560750	1,500	Project Admin - Direct
601-590100	886	Transfer to General Fund
<b>602 - Lateral Two</b>		
602-522600	250	Contract Services Non Professional (CDF labor, lab sampling)
602-526000	250	Equip Repairs/Maintenance
602-535600	1,500	Special Supplies - fencing, signs, landscaping
602-560750	25,000	Project Admin - Direct
<b>603 - Parklane Lighting &amp; Landscaping</b>		
603-522600	50,000	Contract Services Non Professional
603-536000	15,000	Utilities
603-539000	12,000	Water
603-560750	4,500	Project Admin - Direct
<b>Total</b>	<b>136,011</b>	

***CITY OF DIXON***  
**CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)**  
**655 - CFD Pond C Lateral Two**

(N)ew or (R)eplacement	Category*	Item Description	Cost/Unit (incl Tax and Freight)	Quantity	Total
R	V	Replace vacuum truck (share with 100-154, 305.301, 651, 655)	475,000	0.025	11,875
<b>Total</b>					<b>11,875</b>

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

**City of Dixon Budget FY 2017-18**  
**FUND 720 - NORTH FIRST STREET ASSESSMENT DISTRICT FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
720-000-401900-0000	Assessments	782,060	781,260	677,076	683,847
720-000-460300-0000	Bond Proceeds/Early Redemption	38,688	-	-	-
720-000-461600-0000	Interest Earned	239	4,494	4,995	-
720-000-461800-0000	Miscellaneous Income	702	3,298	-	-
720-000-470100-0000	Unrealized Gain GASB 31	2,308	3,492	-	-
		<b>823,997</b>	<b>792,544</b>	<b>682,071</b>	<b>683,847</b>
720-700-523800-0000	County Charges	20	19	20	20
720-700-529600-0000	Legal Services	599	4,746	10,000	5,000
720-700-535600-0000	Special Supplies	-	-	50,000	-
720-700-550300-0000	Bond Interest	26,483	190,530	160,444	128,523
720-700-550400-0000	Bond Redemption	567,406	478,615	567,810	538,787
720-700-591281-0000	Tsfr to DPFA Reassess Rev Bond	-	20,237	10,300	10,500
720-710-590100-0000	To General Fund	265	2,042	2,167	183
		<b>594,773</b>	<b>696,189</b>	<b>800,741</b>	<b>683,013</b>
<b>FUND REVENUE</b>		<b>823,997</b>	<b>792,544</b>	<b>682,071</b>	<b>683,847</b>
<b>FUND EXPENDITURES</b>		<b>594,773</b>	<b>696,189</b>	<b>800,741</b>	<b>683,013</b>

**City of Dixon Budget FY 2017-18**  
**FUND 725 CFD 2013-1 (PARKLANE)**

Account	Description	2015 Actual	2016 Actual	2017 Estimated	2018 Adopted
725-000-401900-0000	Assessments	-	186,385	404,750	413,642
725-000-460300-0000	OFS-Bond Proceeds	-	7,648,057	-	-
725-000-461600-0000	Interest Earned	-	2,148	-	-
725-000-470100-0000	Unrealized Gain on Investments	-	482	-	-
		-	<b>7,837,073</b>	<b>404,750</b>	<b>413,642</b>
725-000-520100-0000	Administration	-	7,774	11,000	10,000
725-000-523800-0000	County Charges	-	1,902	4,051	4,136
725-000-527000-0000	Fiscal Agent Expenses	-	-	1,940	8,000
725-000-529600-0000	Legal Services	-	-	90	1,000
725-000-550150-0000	Cost of Issuance	-	183,578	-	-
725-000-550300-0000	Bond Interest	-	159,630	350,406	350,006
725-000-550400-0000	Bond Principal	-	-	-	40,000
725-000-560750-0000	Project Admin - Direct	-	314	448	500
725-000-591491-0000	Transfer to Parklane CFD Const	-	6,647,978	-	-
		-	<b>7,001,175</b>	<b>367,935</b>	<b>413,642</b>
<b>FUND REVENUE</b>		-	<b>7,837,073</b>	<b>404,750</b>	<b>413,642</b>
<b>FUND EXPENDITURES</b>		-	<b>7,001,175</b>	<b>367,935</b>	<b>413,642</b>

*Fund 725 was implemented to replace Fund 660 per the request of Auditors.  
Fund 491 will be used for construction associated with CFD 2013-1 (Parklane).*

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## Debt Service

## **Debt Service**

### **DPFA (Dixon Public Financing Authority)**

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

### **Lease Financing Fund 275**

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

### **DPFA Reassessment Revenue Bond Fund 281**

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

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

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

	LEASE FINANCING 275	DPFA REASSMT REV BOND 281	Total
<hr/>			
<b>FY 2017</b>			
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>			
<b>BEGINNING FUND BALANCE</b>	-	1,192,563	<b>1,192,563</b>
<b>July-2016</b>			
<b>ESTIMATED</b>			
REVENUE	-	726,412	<b>726,412</b>
TRANSFERS	267,337	10,300	<b>277,637</b>
REVENUE & TRANSFERS	267,337	736,712	<b>1,004,049</b>
EXPENDITURES	267,337	682,332	<b>949,669</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	-	1,246,943	<b>1,246,943</b>
<hr/>			
<b>FY 2018</b>			
<b>SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS</b>			
<b>ESTIMATED BEGINNING FUND BALANCE</b>	-	1,246,943	<b>1,246,943</b>
<b>July-2017</b>			
<b>ADOPTED</b>			
REVENUE			
REVENUES	-	667,309	<b>667,309</b>
TRANSFERS	265,372	10,500	<b>275,872</b>
REVENUE AND TRANSFERS	265,372	677,809	<b>943,181</b>
AVAILABLE RESOURCES	265,372	1,924,752	<b>2,190,124</b>
APPROPRIATIONS	265,372	623,056	<b>888,428</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	-	1,301,696	<b>1,301,696</b>
<hr/>			

**City of Dixon Budget FY 2017-18**  
**FUND 275 - LEASE FINANCING FUND**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
275-000-491100-0000	Transfer from the General Fd	119,339	25,280	232,256	205,164
275-000-491410-0000	Transfer from Fire Capital	67,531	118,608	20,489	29,063
275-000-491420-0000	Transfer from Police Capital	29,361	51,576	3,419	12,634
275-000-491430-0000	Tsfr from City Facilities CIP	43,006	67,929	11,173	18,511
		<b>139,898</b>	<b>238,113</b>	<b>267,337</b>	<b>265,372</b>
275-200-550300-0000	Lease Interest	53,105	46,293	39,237	31,872
275-200-550400-0000	Lease Redemption	210,600	217,100	228,100	233,500
		<b>263,705</b>	<b>263,393</b>	<b>267,337</b>	<b>265,372</b>
<b>FUND REVENUE</b>		<b>139,898</b>	<b>238,113</b>	<b>267,337</b>	<b>265,372</b>
<b>FUND EXPENDITURES</b>		<b>263,705</b>	<b>263,393</b>	<b>267,337</b>	<b>265,372</b>

**City of Dixon Budget FY 2017-18**  
**FUND 281 - DPFA Reassessment Rev Bonds**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
281-000-401900-0000	Assessments	669,970	669,145	726,412	667,309
281-000-461600-0000	Interest Earned	366	2,940	-	-
281-000-491720-0000	Transfer from N First St AD	-	20,237	10,300	10,500
		<b>670,336</b>	<b>692,322</b>	<b>736,712</b>	<b>677,809</b>
281-000-527000-0000	Fiscal Agent Expense	10,478	10,006	10,300	10,300
281-000-550300-0000	Bond Interest	80,164	106,079	87,185	69,750
281-000-550400-0000	Bond Redemption	479,388	507,294	584,847	543,006
281-000-591710-0000	Tsfr to West A AD	22,075	-	-	-
		<b>592,105</b>	<b>623,379</b>	<b>682,332</b>	<b>623,056</b>
<b>FUND REVENUE</b>		<b>670,336</b>	<b>692,322</b>	<b>736,712</b>	<b>677,809</b>
<b>FUND EXPENDITURES</b>		<b>592,105</b>	<b>623,379</b>	<b>682,332</b>	<b>623,056</b>

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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 – 2017 – 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.
- Completed the acquisition(s) of the Old Dixon Hardware and Union Pacific Railroad Sites for future re-use and development of Downtown Dixon.
- Received and filed the Fiscal Year 2015-16 Housing Successor Agency Annual Report.
- Facilitated the sale and provided down payment assistance for a First-Time Homebuyer at 705 Park Drive.

### **Budget Year - 2018 - Work Plan/Goals**

- Continue to provide staff support to the Oversight Board working toward the winding down of the former Dixon Redevelopment Agency, cumulating with the eventual transfer to the Solano County Auditor Controller's Office.
- Finalize the preferred design alternative for the former Pardi Market site using the Pardi Market Site Citizens Development Committee.

## **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
<hr/>			
<b>FY 2017</b>			
<b>SUMMARY OF ESTIMATED RESOURCES AND EXPENDITURES</b>			
<b>BEGINNING FUND BALANCE</b>	107,815	362,320	<b>470,134</b>
<b>July-2016</b>			
<b>ESTIMATED</b>			
REVENUE	400	625,487	<b>625,887</b>
TRANSFERS	-	25,000	<b>25,000</b>
REVENUE & TRANSFERS	400	650,487	<b>650,887</b>
EXPENDITURES	30,000	719,138	<b>749,138</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	78,215	293,669	<b>371,883</b>
<hr/>			
<b>FY 2018</b>			
<b>SUMMARY OF ADOPTED RESOURCES AND APPROPRIATIONS</b>			
<b>ESTIMATED BEGINNING FUND BALANCE</b>	78,215	293,669	<b>371,883</b>
<b>July-2017</b>			
<b>ADOPTED</b>			
REVENUE			
REVENUES	-	433,386	<b>433,386</b>
TRANSFERS	-	-	<b>-</b>
REVENUE AND TRANSFERS	-	433,386	<b>433,386</b>
AVAILABLE RESOURCES	78,215	727,055	<b>805,269</b>
APPROPRIATIONS	-	289,109	<b>289,109</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	78,215	437,946	<b>516,160</b>
<hr/>			

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

**City of Dixon Budget FY 2017-18**  
**FUND 527 - HOUSING SUCCESSOR AGENCY**

<b>Account</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Adopted</b>
527-000-460700-0000	Loan Principal	40,046	777	-	-	-
527-000-460800-0000	Interest Earned on Loans	20,808	27,719	-	-	-
527-000-461600-0000	Interest Earned	63	499	-	400	-
527-000-470100-0000	Unrealized Gain GASB 31	57	292	-	-	-
		<b>60,974</b>	<b>29,288</b>	<b>-</b>	<b>400</b>	<b>-</b>
527-000-529600-0000	Legal Services	-	7,745	-	-	-
527-000-529800-0000	Loans	-	-	62,255	30,000	-
527-000-535600-0253	Spec Supp - Sr Home Improvemnt	-	-	1,000	-	-
		<b>-</b>	<b>7,745</b>	<b>63,255</b>	<b>30,000</b>	<b>-</b>
<b>FUND REVENUE</b>		<b>60,974</b>	<b>29,288</b>	<b>-</b>	<b>400</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>7,745</b>	<b>63,255</b>	<b>30,000</b>	<b>-</b>

**City of Dixon Budget FY 2017-18**  
**FUND 740 - RDA RETIREMENT OBLIGATION FUND**

Account	Description	2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Adopted
740-000-401200-0000	Secured Property Taxes	562,562	464,065	509,068	464,065	430,376
740-000-460700-0045	Bud's 2007 Principal	-	-	1,769	-	1,650
740-000-460800-0000	Interest Earnings on Loans	474	510	422	422	422
740-000-460800-0045	Int Earnings on Bud's Loan	1,128	1,201	1,139	1,000	938
740-000-461600-0000	Interest Earned	(1,022)	1,054	-	-	-
740-000-462600-0000	Sale of Property	12,729	-	-	160,000	-
740-000-470100-0000	Unrealized Gain GASB 31	2,359	980	-	-	-
740-000-491305-0000	Transfer from Sewer O&M	25,000	25,000	25,000	25,000	-
		<b>603,229</b>	<b>492,810</b>	<b>537,398</b>	<b>650,487</b>	<b>433,386</b>
740-000-522400-0000	Consultants-Professional	-	20,500	1,000	7,400	1,000
740-000-523200-0000	Contract Serv - Audit	3,000	3,000	3,000	3,000	3,000
740-000-527000-0000	Fiscal Agent Expense	2,120	553	2,500	3,735	2,000
740-000-529600-0000	Legal Services	1,019	16,743	-	13,105	-
740-000-529800-0000	Loans	-	13,525	-	1,000	-
740-000-531800-0000	Pass-Through Agreements	140,000	-	-	160,000	-
740-000-550150-0000	Cost of Issuance	-	71,359	-	-	-
740-000-550300-0000	Bond Interest	146,401	90,446	43,780	43,780	38,109
740-000-550400-0000	Bond Redemption	-	-	325,000	325,000	245,000
740-000-560100-0000	Appraisals	-	2,750	-	-	-
740-000-590100-0000	Transfer to the General Fund	250,000	195,524	162,118	162,118	-
		<b>542,540</b>	<b>414,401</b>	<b>537,398</b>	<b>719,138</b>	<b>289,109</b>
<b>FUND REVENUE</b>		<b>603,229</b>	<b>492,810</b>	<b>537,398</b>	<b>650,487</b>	<b>433,386</b>
<b>FUND EXPENDITURES</b>		<b>542,540</b>	<b>414,401</b>	<b>537,398</b>	<b>719,138</b>	<b>289,109</b>

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# Appendix Section



Budget Resolution

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Gann / Appropriation Limit

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Cost Allocation & Transfers

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Investment Policy/Debt Schedule

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5 Year Capital Improvement Program

•

City Profile

•

Glossary/Acronyms List

**CITY OF DIXON RESOLUTION NO. 17-081**  
**SUCCESSOR AGENCY OF THE CITY OF DIXON RESOLUTION NO. 17-001**  
**DPFA RESOLUTION NO. 17-001**

**RESOLUTION APPROVING AND ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR (FY) 2017-18 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 2017-18 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 24, 2017. The City Council has completed an open public process to review the Proposed FY 2017-18 budgets for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on June 13, 2017, 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 2017-18, as amended (Exhibit A by fund), proposes revenue and appropriations in the amounts as follows:

<b>Fund</b>	<b>Revenue</b>	<b>Appropriations</b>
General Fund <sup>1</sup>	16,907,190	17,690,395
GF- Sub Funds	359,313	506,987
Enterprise	14,742,029	11,873,050
Grants	155,498	231,522
Special Revenue	581,562	664,759
Capital Improvement	1,561,608	1,770,118
Special Assessment	1,493,306	1,736,410
Debt Service	943,181	888,428
Successor Agency	433,386	289,109
<b>Total All Funds</b>	<b>\$ 37,177,073</b>	<b>\$ 35,650,778</b>

<sup>1</sup> Includes one-time items of \$1,360,821

**WHEREAS**, in reviewing the 2016-17 budget and fund balances, staff has identified additional 2016-17 budget amendments (Exhibit B) and seeks Council authorization to make these changes, including the addition of \$500,000 as a transfer from the General Fund to the PERS OPEB Reserve Fund; 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, 2017.

**NOW, THEREFORE BE IT RESOLVED**, that the City Council/Agency/Authority does hereby approve the FY 2017-18 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 adoption of this resolution formalizes this until such time as an updated policy is brought back to Council; 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, 2017 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 2016-17 Annual Budget in an amount to be determined upon the final accounting of June 30, 2017, 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 2016-17 estimated expenditures reflected in the Proposed Budget for FY 2017-18 constitute the City Manager's report to Council regarding the end of year budget review; and

**BE IT FURTHER RESOLVED**, that the additional FY 2016-17 budget amendments identified in Exhibit B are hereby approved by the City Council; and

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

**BE IT FURTHER RESOLVED**, the Dixon City Council authorizes the creation of a new Fund 461 to specifically track the Parkway Boulevard Grade Separation project that is currently a project in the Transportation CIP Fund 460 and authorizes staff to make necessary accounting adjustments for 2016-17 to effectuate this change; 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 13th DAY OF JUNE 2017 BY THE FOLLOWING VOTES:**

**AYES:** Bird, Hickman, Minnema, Pederson, Bogue


**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

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

**GENERAL FUND AND SUB FUNDS**

	<b>GRAND TOTAL ALL FUNDS</b>	<b>General Fund<sup>1</sup> 100</b>	<b>Contingency 101</b>	<b>Council Discretionary 102</b>	<b>Recreation 103</b>	<b>Community Support 105</b>
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	<b>33,029,085</b>	4,333,036	1,637,713	214,858	(279)	22,163
Estimated Revenue & Transfers	<b>60,854,746</b>	18,494,518	6,936	697,896	63,341	12,000
Total Projected Available Resources	<b>93,883,831</b>	22,827,554	1,644,649	912,754	63,062	34,163
Estimated Expenditures	<b>61,598,184</b>	17,136,433	641,983	563,143	63,063	16,000
Estimated Ending Fund Balance - June 30, 2017	<b>32,285,646</b>	5,691,121	1,002,666	349,611	-	18,163
		41.81% General Fund Reserve				

<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	<b>32,285,646</b>	5,691,121	1,002,666	349,611	-	18,163
Adopted Revenue & Transfers	<b>37,177,073</b>	16,907,190	6,379	135,604	69,845	12,000
Total Projected Available Resources	<b>69,462,718</b>	22,598,310	1,009,045	485,215	69,845	30,163
Adopted Appropriations	<b>35,650,778</b>	17,690,395	100,000	120,000	69,845	12,000
Estimated Ending Fund Balance - June 30, 2018	<b>33,811,941</b>	4,907,915	909,045	365,215	-	18,163
		29.62% General Fund Reserve				
		<sup>1</sup> General Fund includes one time items				

**RESOLUTION NO.: 17-081**  
**DATE: JUN 13 2017**

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

**GENERAL FUND AND SUB FUNDS**

	User Technology Fee 108	Planning 190	Equipment Replacement Reserve 820	Building Reserve 830	Infrastructure Reserve 831	Technology Replacement 832
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	-	(33,444)	487,028	60,665	211,780	-
Estimated Revenue & Transfers	51,443	112,282	8,550	50,000	50,660	40,000
Total Projected Available Resources	51,443	78,838	495,578	110,665	262,440	40,000
Estimated Expenditures	34,728	28,727	35,000	-	5,374	-
Estimated Ending Fund Balance - June 30, 2017	<u>16,715</u>	<u>50,111</u>	<u>460,578</u>	<u>110,665</u>	<u>257,066</u>	<u>40,000</u>

**FY2018 ADOPTED  
RESOURCES AND  
APPROPRIATIONS**

Estimated Beginning Fund Balance - July 2017	16,715	50,111	460,578	110,665	257,066	40,000
Adopted Revenue & Transfers	24,500	31,635	39,000	-	40,350	-
Total Projected Available Resources	41,215	81,746	499,578	110,665	297,416	40,000
Adopted Appropriations	16,007	31,635	39,000	48,500	70,000	-
Estimated Ending Fund Balance - June 30, 2018	<u>25,208</u>	<u>50,111</u>	<u>460,578</u>	<u>62,165</u>	<u>227,416</u>	<u>40,000</u>

RESOLUTION NO.: 17-081  
DATE: JUN 13 2017

# CITY OF DIXON

## BUDGET OVERVIEW

FY2017 and FY2018

### GENERAL FUND AND SUB FUNDS

#### FY2017 PROJECTED RESOURCES AND APPROPRIATIONS

	PERS Stabilization 840	PERS OPEB 841	GF & SUB FUNDS TOTAL
Beginning Fund Balance - July 2016	141,133	500,000	7,574,654
Estimated Revenue & Transfers	544	500,000	20,088,170
Total Projected Available Resources	141,677	1,000,000	27,662,824
Estimated Expenditures	-	-	18,524,451
Estimated Ending Fund Balance - June 30, 2017	<u>141,677</u>	<u>1,000,000</u>	<u>9,138,373</u>

#### FY2018 ADOPTED RESOURCES AND APPROPRIATIONS

Estimated Beginning Fund Balance - July 2017	141,677	1,000,000	9,138,373
Adopted Revenue & Transfers	-	-	17,266,503
Total Projected Available Resources	141,677	1,000,000	26,404,876
Adopted Appropriations	-	-	18,197,382
Estimated Ending Fund Balance - June 30, 2018	<u>141,677</u>	<u>1,000,000</u>	<u>8,207,494</u>

RESOLUTION NO.: 17-081  
DATE: JUN 13 2017

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

	<b>ENTERPRISE FUNDS*</b>					
	Sewer OPEB Reserve 304	Sewer O&M 305	SRF Reserve 306	Sewer Equipment Replacement 307	Sewer Debt Service 308	SRF Debt Service 309
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	-	1,843,415	1,382,722	260,829	-	342,024
Estimated Revenue & Transfers	81,408	4,592,808	1,055,251	320,000	169,294	9,869,674
Total Projected Available Resources	81,408	6,436,223	2,437,973	580,829	169,294	10,211,698
Estimated Expenditures	-	4,017,660	693,864	76,394	169,294	8,632,674
Estimated Ending Fund Balance - June 30, 2017	<u>81,408</u>	<u>2,418,563</u>	<u>1,744,109</u>	<u>504,435</u>	<u>-</u>	<u>1,579,024</u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	81,408	2,418,563	1,744,109	504,435	-	1,579,024
Adopted Revenue & Transfers	81,408	4,638,493	-	50,000	171,055	3,485,124
Total Projected Available Resources	162,816	7,057,056	1,744,109	554,435	171,055	5,064,148
Adopted Appropriations	-	3,298,284	-	356,250	171,055	4,040,246
Estimated Ending Fund Balance - June 30, 2018	<u>162,816</u>	<u>3,758,772</u>	<u>1,744,109</u>	<u>198,185</u>	<u>-</u>	<u>1,023,902</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.: 17-081  
DATE: JUN 13 2017

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

	<b>ENTERPRISE FUNDS*</b>					
	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316	Water O&M 331	Water Ops Reserve 332	Water Capital Reserve 333
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	3,065,890	714,154	(99,783)	472,179	312,615	169,023
Estimated Revenue & Transfers	445,633	575,379	8,903,553	1,658,985	-	200,000
Total Projected Available Resources	3,511,523	1,289,533	8,803,770	2,131,164	312,615	369,023
Estimated Expenditures	1,314,035	575,379	7,426,878	2,075,086	-	-
Estimated Ending Fund Balance - June 30, 2017	<u>2,197,488</u>	<u>714,154</u>	<u>1,376,892</u>	<u>56,078</u>	<u>312,615</u>	<u>369,023</u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	2,197,488	714,154	1,376,892	56,078	312,615	369,023
Adopted Revenue & Transfers	450,000	229,984	2,696,887	1,556,716	-	-
Total Projected Available Resources	2,647,488	944,138	4,073,779	1,612,794	312,615	369,023
Adopted Appropriations	687,746	229,984	148,763	1,563,235	-	-
Estimated Ending Fund Balance - June 30, 2018	<u>1,959,742</u>	<u>714,154</u>	<u>3,925,016</u>	<u>49,559</u>	<u>312,615</u>	<u>369,023</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.: 17-081  
DATE: JUN 13 2017

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

	<b>ENTERPRISE FUNDS*</b>			
	Water CIP 334	Water Capital Rehab 335	Transit 350	<b>ENTERPRISE FUNDS TOTAL</b>
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>				
Beginning Fund Balance - July 2016	259,427	34,262	177,810	<b>8,934,565</b>
Estimated Revenue & Transfers	3,000	638,199	695,773	<b>29,208,957</b>
Total Projected Available Resources	262,427	672,461	873,583	<b>38,143,522</b>
Estimated Expenditures	25,225	638,371	778,220	<b>26,423,079</b>
Estimated Ending Fund Balance - June 30, 2017	<u>237,202</u>	<u>34,090</u>	<u>95,363</u>	<u><b>11,720,443</b></u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>				
Estimated Beginning Fund Balance - July 2017	237,202	34,090	95,363	<b>11,720,443</b>
Adopted Revenue & Transfers	5,000	291,843	1,085,519	<b>14,742,029</b>
Total Projected Available Resources	242,202	325,933	1,180,882	<b>26,462,472</b>
Adopted Appropriations	124	291,843	1,085,519	<b>11,873,050</b>
Estimated Ending Fund Balance - June 30, 2018	<u>242,078</u>	<u>34,090</u>	<u>95,363</u>	<u><b>14,589,422</b></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.: **17-081**  
DATE: **JUN 13 2017**

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

	GRANT FUNDS					
	Home FTHB Loan Program 525	Used Oil Grant 550	Police Grants 560	CDBG 570	CDBG PTA Grant 572	GRANT FUNDS TOTAL
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	10,692	2,996	206,020	233,526	121,551	574,784
Estimated Revenue & Transfers	3,668,544	5,325	125,175	39,933	1,326,788	5,165,765
Total Projected Available Resources	3,679,236	8,321	331,195	273,459	1,448,339	5,740,549
Estimated Expenditures	3,679,236	4,040	149,635	227,954	1,447,732	5,508,597
Estimated Ending Fund Balance - June 30, 2017	<u>-</u>	<u>4,281</u>	<u>181,560</u>	<u>45,505</u>	<u>606</u>	<u>231,952</u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	-	4,281	181,560	45,505	606	231,952
Adopted Revenue & Transfers	2,000	-	114,175	39,323	-	155,498
Total Projected Available Resources	2,000	4,281	295,735	84,828	606	387,450
Adopted Appropriations	-	4,281	224,241	3,000	-	231,522
Estimated Ending Fund Balance - June 30, 2018	<u>2,000</u>	<u>-</u>	<u>71,494</u>	<u>81,828</u>	<u>606</u>	<u>155,928</u>

RESOLUTION NO.: 17-081  
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**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

	SPECIAL REVENUE FUNDS			SPECIAL REVENUE FUNDS TOTAL
	Gas Tax 530	Traffic Safety 540	Asset Forfeiture 561	
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>				
Beginning Fund Balance - July 2016	550,698	33,482	3,134	587,313
Estimated Revenue & Transfers	380,428	15,574	-	396,002
Total Projected Available Resources	931,126	49,056	3,134	983,315
Estimated Expenditures	487,062	43,587	-	530,649
Estimated Ending Fund Balance - June 30, 2017	<u>444,064</u>	<u>5,469</u>	<u>3,134</u>	<u>452,666</u>
 <b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>				
Estimated Beginning Fund Balance - July 2017	444,064	5,469	3,134	452,666
Adopted Revenue & Transfers	536,562	45,000	-	581,562
Total Projected Available Resources	980,626	50,469	3,134	1,034,228
Adopted Appropriations	620,482	44,277	-	664,759
Estimated Ending Fund Balance - June 30, 2018	<u>360,144</u>	<u>6,192</u>	<u>3,134</u>	<u>369,470</u>

RESOLUTION NO.: 17-081  
DATE: JUN 13 2017

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

**CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS**

	CIP 400	Comm. Dev 404	Fire 410	Police 420	City Facilities 430
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>					
Beginning Fund Balance - July 2016	256,028	174	33,774	14,677	26,170
Estimated Revenue & Transfers	193,271	-	77,688	33,775	49,486
Total Projected Available Resources	449,299	174	111,462	48,452	75,656
Estimated Expenditures	315,527	-	20,489	3,419	12,487
Estimated Ending Fund Balance - June 30, 2017	<u>133,772</u>	<u>174</u>	<u>90,973</u>	<u>45,033</u>	<u>63,169</u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>					
Estimated Beginning Fund Balance - July 2017	133,772	174	90,973	45,033	63,169
Adopted Revenue & Transfers	650,651	-	41,229	17,924	26,262
Total Projected Available Resources	784,423	174	132,202	62,957	89,431
Adopted Appropriations	705,651	-	29,063	12,634	20,140
Estimated Ending Fund Balance - June 30, 2018	<u>78,772</u>	<u>174</u>	<u>103,139</u>	<u>50,323</u>	<u>69,291</u>

RESOLUTION NO.: **17-081**

DATE: **JUN 13 2017**

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

**CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS**

	Public Works 440	Storm Drainage 450	Core Area Drainage 451	Trans- portation 460	Transit 470
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>					
Beginning Fund Balance - July 2016	337,081	(1,052,222)	525	2,989,431	105
Estimated Revenue & Transfers	13,025	81,444	2,400	1,210,000	74,070
Total Projected Available Resources	350,106	(970,778)	2,925	4,199,431	74,175
Estimated Expenditures	57,590	13,103	2,925	1,750,792	74,174
Estimated Ending Fund Balance - June 30, 2017	<u>292,516</u>	<u>(983,881)</u>	<u>-</u>	<u>2,448,639</u>	<u>-</u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>					
Estimated Beginning Fund Balance - July 2017	292,516	(983,881)	-	2,448,639	-
Adopted Revenue & Transfers	6,913	70,000	-	379,481	72,658
Total Projected Available Resources	299,429	(913,881)	-	2,828,120	72,658
Adopted Appropriations	106,503	57,502	-	437,664	72,658
Estimated Ending Fund Balance - June 30, 2018	<u>192,926</u>	<u>(971,383)</u>	<u>-</u>	<u>2,390,456</u>	<u>-</u>

RESOLUTION NO.: 17-081  
DATE: JUN 13 2017

# CITY OF DIXON

## BUDGET OVERVIEW

FY2017 and FY2018

### CAPITAL IMPROVEMENT

#### PROJECT (CIP) FUNDS

	Recreation 480	Recreation 481	Ag. Land Mitigation 490	CFD 2013-1 (Parklane) Construction 491	CIP FUNDS TOTAL
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>					
Beginning Fund Balance - July 2016	1,982,371	897,901	64,871	4,832,383	10,383,268
Estimated Revenue & Transfers	451,114	668,664	-	15,500	2,870,437
Total Projected Available Resources	2,433,485	1,566,565	64,871	4,847,883	13,253,705
Estimated Expenditures	105,000	120,086	-	4,847,883	7,323,475
Estimated Ending Fund Balance - June 30, 2017	<u>2,328,485</u>	<u>1,446,479</u>	<u>64,871</u>	<u>-</u>	<u>5,930,229</u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>					
Estimated Beginning Fund Balance - July 2017	2,328,485	1,446,479	64,871	-	5,930,229
Adopted Revenue & Transfers	227,490	69,000	-	-	1,561,608
Total Projected Available Resources	2,555,975	1,515,479	64,871	-	7,491,837
Adopted Appropriations	328,303	-	-	-	1,770,118
Estimated Ending Fund Balance - June 30, 2018	<u>2,227,672</u>	<u>1,515,479</u>	<u>64,871</u>	<u>-</u>	<u>5,721,719</u>

RESOLUTION NO.: 17-081

DATE: JUN 13 2017

# CITY OF DIXON

## BUDGET OVERVIEW

FY2017 and FY2018

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

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655	N.First Street 720	CFD 2013-1 PARKLANE 725	SPECIAL ASSMT/CFD & L&L FUNDS TOTAL
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	110,672	1,021,117	62,909	1,282,658	834,447	3,311,804
Estimated Revenue & Transfers	228,161	89,074	66,423	682,071	404,750	1,470,479
Total Projected Available Resources	338,833	1,110,191	129,332	1,964,729	1,239,197	4,782,283
Estimated Expenditures	237,277	135,249	47,924	800,741	367,935	1,589,127
Estimated Ending Fund Balance - June 30, 2017	<u>101,556</u>	<u>974,942</u>	<u>81,408</u>	<u>1,163,988</u>	<u>871,262</u>	<u>3,193,156</u>
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	101,556	974,942	81,408	1,163,988	871,262	3,193,156
Adopted Revenue & Transfers	227,452	89,965	78,400	683,847	413,642	1,493,306
Total Projected Available Resources	329,008	1,064,907	159,808	1,847,835	1,284,904	4,686,462
Adopted Appropriations	227,452	276,291	136,011	683,013	413,642	1,736,410
Estimated Ending Fund Balance - June 30, 2018	<u>101,556</u>	<u>788,616</u>	<u>23,797</u>	<u>1,164,822</u>	<u>871,262</u>	<u>2,950,052</u>

SOLUTION NO: 17-081  
DATE: JUN 13 2017

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**FY2017 and FY2018**

	DEBT SERVICE FUNDS			SUCCESSOR AGENCY FUNDS		
	Lease Financing 275	DPFA Reassmt. Rev Bond 281	DEBT SERVICE FUNDS TOTAL	Housing Successor Agency 527	RDA Obligation Retirement 740	SUCCESSOR AGENCY FUNDS TOTAL
<b>FY2017 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2016	-	1,192,563	1,192,563	107,815	362,320	470,134
Estimated Revenue & Transfers	267,337	736,712	1,004,049	400	650,487	650,887
Total Projected Available Resources	267,337	1,929,275	2,196,612	108,215	1,012,807	1,121,021
Estimated Expenditures	267,337	682,332	949,669	30,000	719,138	749,138
Estimated Ending Fund Balance - June 30, 2017	-	1,246,943	1,246,943	78,215	293,669	371,883
<b>FY2018 ADOPTED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2017	-	1,246,943	1,246,943	78,215	293,669	371,883
Adopted Revenue & Transfers	265,372	677,809	943,181	-	433,386	433,386
Total Projected Available Resources	265,372	1,924,752	2,190,124	78,215	727,055	805,269
Adopted Appropriations	265,372	623,056	888,428	-	289,109	289,109
Estimated Ending Fund Balance - June 30, 2018	-	1,301,696	1,301,696	78,215	437,946	516,160

RESOLUTION NO.: **17-081**  
DATE: **JUN 13 2017**

# 2017-18 City of Dixon Budget Resolution

## Exhibit B - 2016-17 Budget Amendments

### Transfers

From	To	Amount
100-000-591190-0000 Trfr to Planning Agreements(190)	190-000-491100-0000 Transfer from General Fund	<sup>1</sup> 83,282
400-100-592200-0000 To Storm Drain Cap Proj	450-000-491750-0000 Transfer From Unrestricted CIP	<sup>1</sup> 59,444
400-100-592400-0000 To Transit Cap Projs	470-000-491750-0000 Transfer From Unrestricted CIP	<sup>1</sup> 615
400-100-596451-0000 Transfer to Core Area Drainage	451-000-492400-0000 Transfer From Unrestricted CIP	<sup>1</sup> 1,401
660-000-401900-0000 Assessments	725-000-401900-0000 Assessments	<sup>2</sup> 404,750
660-000-529600-0000 Legal Services	725-000-529600-0000 Legal Services	<sup>2</sup> 2,500
725-000-522600-0000 Contract Svcs Non Professional	655-603-522600-0000 Contract Svcs Non Professional	<sup>3</sup> 12,000
725-000-536000-0000 Utilities	655-603-536000-0000 Utilities	<sup>3</sup> 2,500
725-000-539000-0000 Water	655-603-539000-0000 Water	<sup>3</sup> 2,000
725-000-560750-0000 Project Admin Direct	655-603-560750-0000 Project Admin Direct	<sup>3</sup> 500
331-000-591335-0000 Tsfr to Water Cap Proj-Rehab	335-000-491331-0000 Transfer From Water O&M	<sup>4</sup> 20,000
310-000-591316-0000 Trfr to Sewer Mixed (316)		<sup>5</sup> 53,836
100-000-591841-0000 Transfer to OPEB Reserve	841-000-490100-0000 Transfer from General Fund	<sup>6</sup> 500,000
<b>Total FY 2016-17 Amendments</b>		<b>1,142,828</b>

<sup>1</sup> Transfer requested to cover overdrawn cash balances

<sup>2</sup> Transition from Fund 660 to Fund 725

<sup>3</sup> Transition O&M from Fund 725 to Fund 655

<sup>4</sup> 335-120 Chromium Pilot Test Reso 17-066 authorized expenditure but not revenue

<sup>5</sup> Correction to Reso 16-159 and balance the transfer

<sup>6</sup> Funding Reserve account

RESOLUTION NO.: 17-081  
DATE: JUN 13 2017

## 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, 2018			
A.	LAST YEAR'S LIMIT		\$ 29,945,713
B.	ADJUSTMENT FACTORS		
	Population	1.0122	
	Personal Income	<u>1.0369</u>	
	Total Adjustment Factors		<u>1.049550</u>
C.	ANNUAL DOLLAR ADJUSTMENT		<u>1,483,815</u>
D.	OTHER ADJUSTMENTS		
	Lost Responsibility		-
	Transfer to Private		-
	Transfer to Fees		-
	Assumed Responsibility		-
	Total Adjustments		-
E.	TOTAL ADJUSTMENTS		<u>1,483,815</u>
F.	LIMIT FOR FY 2017-18		<u><u>\$ 31,429,529</u></u>

The City of Dixon adopted this limit on June 13, 2017, per Resolution No. 17-070

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## **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 2017-18**  
**Transfers Summary**

TRANSFERS IN		TRANSFERS OUT		FY 2018	
Account	Description	Account	Description	Adopted	Purpose
100-000-490300-0000	Transfer from Recreation	103-179-590100-0000	Transfer to General Fund	17,189	Cost Allocation
100-000-491100-0000	Transfer from Sewer O & M	305-300-590100-0000	Transfer to General Fund	341,901	Cost Allocation
100-000-491108-0000	Transfer from User Tec Fee	108-000-591100-0000	Transfer to General Fund	12,207	Interfund Loan Repayment
100-000-491310-0000	Transfer from Sewer Impvmt (310)	310-100-590100-0000	Transfer to General Fund	29,226	Cost Allocation
100-000-491315-0000	Transfer from Sewer Rehab (315)	315-100-590100-0000	Transfer to General Fund	4,984	Cost Allocation
100-000-491316-0000	Transfer from Sewer Mixed (316)	316-100-590100-0000	Transfer to General Fund	263	Cost Allocation
100-000-491331-0000	Transfer from Water O&M (331)	331-000-590100-0000	Transfer to General Fund	148,485	Cost Allocation
100-000-491334-0000	Transfer from Water Capital (334)	334-000-590100-0000	Transfer to General Fund	124	Cost Allocation
100-000-491335-0000	Transfer from Water Rehab	335-100-591100-0000	Transfer to General Fund	1,843	Cost Allocation
100-000-491480-0000	Transfer from Cap Projects	480-100-590100-0000	Transfer to General Fund	1,303	Cost Allocation
100-000-491700-0000	Transfer from Transit O & M	350-300-590100-0000	Transfer to General Fund	80,872	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	430-100-590100-0000	Transfer to General Fund	1,629	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	440-100-590100-0000	Transfer to General Fund	16,503	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	450-100-590100-0000	Transfer to General Fund	2,502	Cost Allocation
100-000-491750-0000	Transfer from Cap Projects	460-100-590100-0000	Transfer to General Fund	12,664	Cost Allocation
100-000-491831-0000	Transfer from Infrastructure Reserve	831-000-590100-0000	Transfer to General Fund	70,000	Capital Outlay
100-000-492740-0000	Transfer from Successor Agency	740-000-590100-0000	Transfer to General Fund	144,277	Administration Charges
100-000-492800-0000	Transfer from Gas Tax	530-500-590100-0000	Transfer to General Fund	204,502	Street Maintenance/ Cost Allocation
100-000-492900-0000	Transfer from Traffic Safety	540-500-590100-0000	Transfer to General Fund	1,277	Cost Allocation
100-000-496200-0000	Transfer from NFSAD	720-710-590100-0000	Transfer to General Fund	183	Cost Allocation
100-000-497300-0000	Transfer from Equip Replace	820-820-590100-0000	Transfer to General Fund	39,000	Capital Outlay
100-000-497500-0000	Transfer from Building Reserve	830-830-590100-0000	Transfer to General Fund	48,500	Capital Outlay
100-000-497600-0000	Transfer from CFD	651-610-590100-0000	Transfer to General Fund	4,131	Cost Allocation
100-000-497600-0000	Transfer from CFD	655-601-590100-0000	Transfer to General Fund	886	Cost Allocation
102-000-490101-0000	From Contingency (101)	101-000-597102-0000	To Council Discretionary (102)	100,000	General Plan Update
103-000-490100-0000	Transfer from the General Fund	100-000-590103-0000	Transfer to Recreation	14,345	Fund Balance/ General Fund Support
275-000-491100-0000	Transfer from General Fund	100-000-597275-0000	Transfer to Lease Financing	205,164	Debt Service
275-000-491410-0000	Transfer from Fire Capital	410-101-591275-0000	Transfer to Lease Financing	29,063	Debt Service
275-000-491420-0000	Transfer from Police Capital	420-100-591275-0000	Transfer to Lease Financing	12,634	Debt Service
275-000-491430-0000	Transfer from City Facilities CIP	430-100-590275-0000	To Lease Financing Fund 275	18,511	Debt Service
281-000-491720-0000	Transfer from N First St AD	720-700-591281-0000	Transfer to DPFA Reassess Rev Bond	10,500	Debt Service
304-000-490305-0000	Transfer from Sewer O&M	305-000-591304-0000	Transfer to Sewer OPEB	81,408	Reserve Set-Aside
305-000-491307-0000	Transfer from Equip Replacement	307-000-591305-0000	Transfer to Sewer O&M	356,250	VacCon Purchase

**CITY OF DIXON BUDGET FY 2017-18**  
**Transfers Summary**

TRANSFERS IN		TRANSFERS OUT		FY 2018	
Account	Description	Account	Description	Adopted	Purpose
307-000-491305-0000	Transfer from Sewer O&M	305-300-597307-0000	Transfer to Sewer Equip Replace	50,000	Equipment Replacement Set-Aside
308-000-491100-0000	Transfer from Sewer O&M	305-300-590900-0000	Transfer To DPFA Sewer (308)	171,055	Debt Service
309-000-491305-0000	Transfer from Sewer O&M	305-000-591309-0000	Transfer to SRF Debt Service	543,980	Debt Service
309-000-491310-0000	Transfer from Sewer CIP (310)	310-000-591309-0000	Transfer to SRF Debt Service	378,020	Debt Service
315-000-491100-0000	Transfer from Sewer O&M	305-300-591300-0000	Transfer To Sewer Rehab Projs	229,984	315-119
316-000-491100-0000	Transfer from Sewer O&M (305)	305-300-591316-0000	Transfer to Sewer Mixed (316)	87,413	316-115
316-000-491200-0000	Transfer from Sewer CIP (310)	310-100-591316-0000	Transfer to Sewer Mixed (316)	46,350	316-115, 316-124
316-000-491309-0000	Transfer From SRF Debt (309)	309-000-591316-0000	Transfer to Sewer Mixed (316)	2,563,124	Waste Water Treatment Facility
335-000-491331-0000	Transfer from Water O&M	331-000-591335-0000	Transfer to Water Cap Proj - Rehab	291,843	335-100, 335-104, 335-112, 335-115, 335-116
400-000-491100-0000	Transfer from General Fund	100-000-591400-0000	Transfer to Unrestricted CIP	650,651	400-115
450-000-491750-0000	Transfer from Unrestricted CIP	400-100-592200-0000	Transfer To Storm Drain Cap Proj	55,000	450-104
460-000-492800-0000	Transfer From Gas Tax	530-500-592300-0000	To Transportation CIP 460	200,000	460-323
470-000-491530-0000	Transfer from Gas Tax	530-500-590470-0000	Transfer to Transit CIP (470)	72,660	Interfund Loan Repayment
540-000-490100-0000	Transfer From General Fund	100-000-591540-0000	Transfer to Traffic Safety	30,000	Fund Balance/ General Fund Support
600-000-490100-0000	Transfer from General Fund	100-000-590300-0000	Transfer to L&L	63,180	Fund Balance/ General Fund Support
830-000-490100-0000	Transfer from General Fund	100-000-590830-0000	Transfer to Building Reserve	50,000	Reserve Set-Aside
832-000-491000-0000	Transfer from General Fund	100-000-590832-0000	Transfer to Technology Replacement	40,000	Reserve Set-Aside

CITY OF DIXON RESOLUTION NO. 17-071

**RESOLUTION OF THE DIXON CITY COUNCIL APPROVING THE CITY'S  
INVESTMENT POLICY FOR FY 2017-18**

**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 2017-18 attached hereto as Exhibit A is hereby approved.

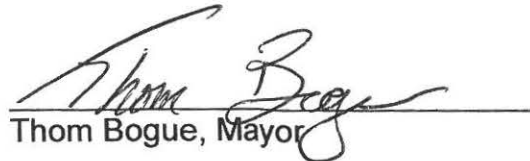
**PASSED AND ADOPTED THIS 13th DAY OF JUNE 2017 BY THE  
FOLLOWING VOTE:**

**AYES:** Bird, Hickman, Minnema, Pederson, Bogue

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

  
Thom Bogue, Mayor

**ATTEST:**

  
Leticia I. Miguel, City Clerk

**CITY OF DIXON  
STATEMENT OF INVESTMENT POLICY  
Fiscal Year 2017-18**

**Introduction**

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

**I. Investments Goals**

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

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

**II. Standard of Prudence**

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

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

**III. Scope**

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

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

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

#### **IV. Delegation of Authority**

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

#### **V. Investment Management**

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

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

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

#### **Evaluation of Investment Performance**

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

#### **Authorized Financial Dealers and Institutions**

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

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

## **VI. Restrictions on Allowable Investments**

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

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

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

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

## **VII. General Portfolio Allowable Investments with Quality and Limit Guidelines**

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

1. US Treasury bills, notes and bonds.  
Quality: Not Applicable  
Maximum Percentage of Portfolio: None  
Maturity limit: 5 years
2. Government Agency Securities, including federal agency obligations and federally sponsored enterprises  
Quality: Not Applicable  
Maximum Percentage of Portfolio: None  
Maturity limit: 5 years
3. California State Local Agency Investment Fund (LAIF)  
Quality: Not Applicable  
Maximum Percentage of Portfolio: \$65 million  
Maturity limit: No
4. Bonds, notes or other indebtedness of the State of California or local agencies in California  
Quality: Eligible investments shall be rated in a rating category of 'A-1' or its equivalent or higher by a Nationally Recognized Statistical Rating Organization (NRSRO) for issues one year or less. Eligible investments shall be rated in a rating category 'A' or its equivalent or higher by an NRSRO for issues longer than one year.  
Maximum Percentage of Portfolio: 30%  
Maturity limit: 5 years or less  
Issuer limit: 5%
5. Bonds, notes or other indebtedness of the other 49 States  
Quality: Eligible investments shall be rated in a rating category of 'A-1' or its equivalent or higher by an NRSRO for issues one year or less. Eligible investments shall be rated in a rating category 'A' or its equivalent or higher by an NRSRO for issues longer than one year.  
Maximum Percentage of Portfolio: 30%  
Maturity limit: 5 years or less  
Issuer limit: 5%
6. CAMP (California Asset Management Program) Investment Pool  
Quality: Not Applicable  
Maximum Amount: \$10,000,000 (unless Investment Committee approves increase)  
Maturity limit: None
7. Bankers Acceptances  
Quality: Eligible investments shall be rated in a rating category of 'A-1' or its equivalent or higher by an NRSRO.  
Maximum Percentage of Portfolio: 40%  
Maturity limit: 180 days  
Issuer limit: 5%
8. Commercial Paper  
Quality: Eligible investments shall be rated in a rating category of 'A-1' or its equivalent or higher by an NRSRO.  
Maximum Percentage of Portfolio: 25%  
Maturity limit: 270 days  
Issuer limit: 5%

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: \$250,000*  
Collateral: federally insured or 102% US Treasuries  
Maturity limit: 5 years
10. Negotiable Certificates of Deposit (CDs)  
*Quality: Eligible investments shall be rated in a rating category of 'A-1' or its equivalent or higher by an NRSRO for issues one year or less. Eligible investments shall be rated in a rating category 'A' or its equivalent or higher by an NRSRO 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: Eligible investments shall be rated in a rating category of 'A' or its equivalent or higher by an NRSRO.*  
Maximum Percentage of Portfolio: 30% Issuer limit: 5%  
Maturity limit: 5 years
12. Supranationals (IBRD, IFC, and IADB)  
*Quality: Eligible investments shall be rated in a rating category of 'AA' or its equivalent or higher by an NRSRO.*  
Maximum Percentage of Portfolio: 30%  
Maturity Limit: 5 years
13. Mortgage-Backed and Asset-Backed Securities  
*Quality: Eligible investments shall be rated in a rating category of 'AA' or its equivalent or higher by an NRSRO.*  
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 NRSROs or managed by an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of (\$500,000,000)*  
Portion of Portfolio: 20%  
*Other restrictions: No back load funds and must be composed of instruments permitted by the Government Code.*  
Maturity limit: None

#### **VIII. Prohibited Investment Transactions and Derivatives**

The Government Code specifically prohibits certain types of investment instruments for municipalities. In addition to those prohibitions, the following investments are not permitted:

reverse repurchase agreements, collateralized mortgage obligations, commodities, common stock, corporate bonds of 5 years or more, first mortgages or trust deeds (except for loans done through the HUD CDBG loan programs) and foreign currency.

## **IX. Safekeeping and Delivery of Securities**

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

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

## **X. Reporting**

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

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

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

## **XI. Internal Controls**

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

## **XII. Conflicts of Interest**

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

## **XIII. 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.

## APPENDIX - GLOSSARY OF TERMS

**Accrued Interest** - Interest earned but not yet received.

**Active Deposits** - Funds which are immediately required for disbursement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Risk** - Degree of uncertainty of return on an asset.

**Safekeeping** - See Custody.

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

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

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

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

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

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

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

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

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

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

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

# **CITY OF DIXON**

## **Outstanding Debt Descriptions**

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

Issued:	\$2,786,300 in December 2011	Outstanding 6/30/17:	\$ 1,050,800
Purpose:	To refund the 1981, 1996, and 1997 Lease Revenue Bonds. The 1981 bonds were issued to finance Dixon City Hall. The 1996 bonds are a refunding of 1990 bonds originally issued to construct the Police Station building. The 1997 bond proceeds were used to construct the Dixon Fire Station No. 1.	2018 Principal Due:	\$ 233,500
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 6/30/17:	\$ 2,287,374
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.	2018 Principal Due:	\$ 543,006
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 6/30/17:	\$ 639,000
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.	2018 Principal Due:	\$ 152,600
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 6/30/17:	\$ 7,670,000
Purpose:	To finance various public infrastructure improvements necessitated by development occurring in the District	2018 Principal Due:	\$ 40,000
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 6/30/17:	\$ 1,975,000
Purpose:	To refund the 1995 Tax Allocation Bonds issued to finance redevelopment activities of the Agency for the Central Dixon Redevelopment Project.	2018 Principal Due:	\$ 245,000
Debt Payments:	Semi-annually in March and September	Maturity Date:	September 2024

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RESOLUTION NO. 17-074

**RESOLUTION OF THE CITY OF DIXON ADOPTING THE  
5-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)  
FOR FISCAL YEARS 2017/18 THROUGH 2021/22**

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

**WHEREAS**, the Planning Commission adopted a Resolution on May 16, 2017 finding the City of Dixon 5-year CIP for Fiscal Years 2017/18 through 2021/22 conforms with, furthers the interests of, and helps implement the goals, objectives, and programs of the General Plan; and

**WHEREAS**, a comprehensive 5-year CIP for Fiscal Years 2017/18 through 2021/22 has been prepared and submitted to the City Council as summarized in Exhibit A.

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

1. The 5-year CIP for Fiscal Years 2017/18 through 2021/22 is hereby adopted.
2. Project funding for the specific projects will be contained in various annual capital improvement budgets.
3. The environmental review will be completed for each project at the proper time per California Environmental Quality Act (CEQA) Guidelines.

**PASSED AND ADOPTED THIS 13<sup>th</sup> DAY OF JUNE 2017 BY THE FOLLOWING VOTE:**


**AYES:** Bird, Hickman, Minnema, Pederson, Bogue

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

**ATTEST:**

  
City Clerk

  
Mayor

# Exhibit A

## 5 Year Capital Improvement Program

### Summary Matrix

RESOLUTION NO.: 17-074  
DATE: JUN 13 2017

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

CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2017-18	2018-19	2019-20	2020-21	2021-22	
Fund 102 COUNCIL DISCRETIONARY								
102 - 132	General Plan Update	806	120	0	0	0	0	0
Fund Total		806	120	0	0	0	0	0
Fund 310 WASTEWATER (NEW PROJECT)								
310 - 107	East-West Sewer Trunk Connector	0	0	0	0	790	791	0
Fund Total		0	0	0	0	790	791	0
Fund 315 WASTEWATER (REHAB)								
315 - 109	27" Sewer Trunk Line Rehabilitation Project	0	20	585	0	0	0	0
315 - 119	Rehabilitation of Sewer Mains & Manholes	874	185	199	199	199	199	199
315 - 123	Salt Reduction Program	612	0	0	0	0	0	0
315 - 125	State Revolving Loan Fund Studies/Application	253	0	0	0	0	0	0
315 - 130	North Lincoln Street Sewer Lift Station Improvements	0	20	742	0	0	0	0
Fund Total		1,739	225	1,526	199	199	199	199

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RESOLUTION NO.: 17-074  
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CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2017-18	2018-19	2019-20	2020-21	2021-22	

### Fund 316 WASTEWATER (CAPITAL PROJECT)

316 - 115	Quarterly Groundwater Monitoring Program	87	13	10	10	10	10	10
316 - 120	WWTP Headworks Replacement Project	1,534	0	0	0	0	0	0
316 - 121	Operations Building/Laboratory	1,833	0	0	0	0	0	0
316 - 122	Treatment Plant Improvements (Existing Site)	24,632	15	0	0	0	0	0
316 - 124	Sanitary Sewer Management Plan Studies	565	120	120	120	120	120	120
316 - 126	Cease & Desist Order Requirements	606	0	0	0	0	0	0
Fund Total		29,257	148	130	130	130	130	130

### Fund 334 WATER IMPROVEMENTS NEW

334 - 102	Northeast Quadrant North #3 Facility	189	0	0	0	0	6,300	0
334 - 103	AB 1600 Study Update	25	0	0	0	0	0	0
Fund Total		214	0	0	0	0	6,300	0

CIP Number	Project Title	Prior Years	Year 1 2017-18	Year 2 2018-19	Year 3 2019-20	Year 4 2020-21	Year 5 2021-22	Beyond 5 Yrs/ Unfunded
<b>Fund 335 WATER IMPROVEMENTS REHAB</b>								
335 - 102	Water Master Plan Update	100	0	10	10	10	10	50
335 - 103	Water Rate and Fee Study	95	0	0	0	0	0	0
335 - 104	Chromium-6 Study	115	20	0	0	0	0	0
335 - 110	Meter Replacement Program	6	0	110	110	110	110	1,157
335 - 111	Watson Ranch Service Replacement Project	0	0	550	0	0	0	0
335 - 112	SCADA System Improvements	24	20	110	130	12	12	12
335 - 113	Strategic Asset Management Plan	110	0	0	0	0	0	0
335 - 114	Watson Ranch Site Improvements	0	0	0	150	0	0	0
335 - 115	Valve Exercising Program	55	50	110	110	50	50	0
335 - 116	Chromium-6 Improvements	0	200	9,100	0	0	0	0
Fund Total		505	290	9,990	510	182	182	1,219
<b>Fund 350 TRANSIT</b>								
350 - 101	Paratransit Vehicles, Readi-Ride	80	190	190	0	0	0	0
Fund Total		80	190	190	0	0	0	0
<b>Fund 400 ADMINISTRATIVE FACILITIES</b>								
400 - 100	Development Impact Fee (AB 1600) Study	86	0	0	0	0	0	0
400 - 115	Pardi Market Plaza	198	651	0	0	0	0	0
Fund Total		284	651	0	0	0	0	0

CIP Number	Project Title	Prior Years	Year 1 2017-18	Year 2 2018-19	Year 3 2019-20	Year 4 2020-21	Year 5 2021-22	Beyond 5 Yrs/ Unfunded
<b>Fund 410</b>	<b>FIRE DEPARTMENT</b>							
410 - 106	Fire Station #2	0	0	345	5,250	0	0	0
410 - 109	Fire Station #1 Training Center Expansion	0	0	0	0	0	0	1,435
410 - 110	Fire Station #1 Office Expansion	0	0	0	0	0	0	1,085
	Fund Total	0	0	345	5,250	0	0	2,520
<b>Fund 420</b>	<b>POLICE DEPARTMENT</b>							
420 - 103	Police Station - 2nd Story Addition	0	0	0	0	0	135	1,580
	Fund Total	0	0	0	0	0	135	1,580
<b>Fund 430</b>	<b>ADMINISTRATIVE FACILITIES</b>							
430 - 109	City Hall Expansion	430	0	0	0	0	0	4,610
	Fund Total	430	0	0	0	0	0	4,610
<b>Fund 440</b>	<b>PUBLIC WORKS FACILITIES</b>							
440 - 107	Municipal Service Center Improvement/Master Plan	45	90	0	0	0	0	331
	Fund Total	45	90	0	0	0	0	331

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CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2017-18	2018-19	2019-20	2020-21	2021-22	
<b>Fund 450</b>	<b>STORM DRAINAGE</b>							
450 - 104	Pond C	2,591	55	0	0	0	0	600
450 - 105	DRC Outfall Improvements	0	0	0	0	0	0	2,345
450 - 106	Southwest Area Drainage	0	0	0	0	0	0	110
450 - 108	Storm Drain System Repair and Replacement	23	0	0	0	0	0	177
450 - 112	South Almond Area Drainage Improvements	0	0	0	0	0	0	1,670
450 - 113	Electronic Telemetry System	0	0	0	0	0	0	140
450 - 115	Eastside Drainage Project	0	0	0	0	0	0	3,430
Fund Total		2,614	55	0	0	0	0	8,472
<b>Fund 451</b>	<b>CORE AREA DRAINAGE</b>							
451 - 100	Core Area Drainage Rehabilitation Project	1,262	0	0	0	0	0	2,675
Fund Total		1,262	0	0	0	0	0	2,675

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CIP Number			Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
					2017-18	2018-19	2019-20	2020-21	2021-22	
Fund 460			TRANSPORTATION							
460	-	201	West A Interchange Study	60	0	50	290	0	0	0
460	-	202	Pedrick Road Interchange Study	0	0	50	300	0	0	0
460	-	203	Pitt School Road Interchange Study	0	0	0	0	0	350	0
460	-	206	Street Master Plan & Traffic Model	142	110	0	35	0	0	0
460	-	208	North First Street Interchange Study	0	0	0	0	0	350	0
460	-	209	Vaughn Rd. Realignment Study	30	0	0	0	0	0	0
460	-	308	I-80/West A Street Interchange	75	0	0	0	0	35	24,890
460	-	309	I-80/Pitt School Road Interchange	0	0	0	0	0	0	25,000
460	-	310	I-80/North First Street Interchange	0	0	0	0	0	0	25,000
460	-	311	I-80/Pedrick Road Interchange	0	0	0	0	0	0	25,000
460	-	317	Slurry Seal & Paving Projects	660	100	0	250	0	100	0
460	-	318	Vaughn Road Realignment Construction	0	0	0	400	600	4,470	0
460	-	319	So. Adams Street Paving	0	0	0	0	0	300	0
460	-	321	St. Lt./Energy Efficiency Upgrades	0	0	250	0	250	0	630
460	-	322	Safe Routes to School Improvements	110	0	0	0	0	0	0
460	-	323	2018 Pavement Rehabilitation Project	0	200	0	0	0	0	0
460	-	406	Pitt School Rd./Stratford Ave. Traffic Signal	0	0	0	0	55	440	0
460	-	407	Pitt School/Market Traffic Signal	0	0	0	0	30	205	0
460	-	408	Pitt School Rd./West A St. Traffic Signal	0	0	0	235	0	0	0
460	-	409	Evans Rd./West A St. Traffic Signal	0	0	0	235	0	0	0
460	-	410	Gateway Drive/West A St. Traffic Signal	0	0	0	0	235	0	0

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CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2017-18	2018-19	2019-20	2020-21	2021-22	
460 - 411	Pitt School Rd./West H St. Signal	0	0	0	30	205	0	0
460 - 414	West A St./Lincoln St. Traffic Signal	0	0	0	0	30	205	0
460 - 415	Misc.Signal Upgrades	0	0	0	40	0	0	110
460 - 416	SR 113/Chestnut St. Traffic Signal	0	0	235	0	0	0	0
460 - 417	SR 113/Valley Glen Dr. Traffic Signal	0	0	235	0	0	0	0
460 - 418	SR 113/H Traffic Signal	117	0	118	0	0	0	0
460 - 419	North First Street Railroad Crossing Improvements	338	0	0	0	0	0	0
460 - 420	Vaca-Dixon Bikeway Phase 6	0	0	0	846	0	0	0
460 - 501	Downtown Streetscape Program	1,815	0	0	25	820	0	0
460 - 601	Parkway Boulevard Railroad Grade Separation	3,108	0	0	0	7,510	5,420	0
Fund Total		6,455	410	938	2,686	9,735	11,875	100,630

#### Fund 470 TRANSIT

470 - 103	North Jackson/West A Street Lot Improvements	100	0	0	0	0	0	400
470 - 104	Train Station/West A Street Undercrossing	45	0	0	0	0	0	24,955
Fund Total		145	0	0	0	0	0	25,355

#### Fund 480 RECREATION & COMM. SERV.

480 - 117	Southwest Neighborhood Park	0	0	0	0	0	90	675
480 - 131	Hall Park Phase 3	930	310	0	0	0	0	6,430
480 - 133	SW Comm. Park/Community Center/Aquatic Center	100	0	0	0	0	1,510	18,287
480 - 141	Playground Equipment Replacements	75	0	0	0	0	0	350
480 - 142	Northwest Park Dog Park	0	17	103	0	0	0	0
Fund Total		1,105	327	103	0	0	1,600	25,742

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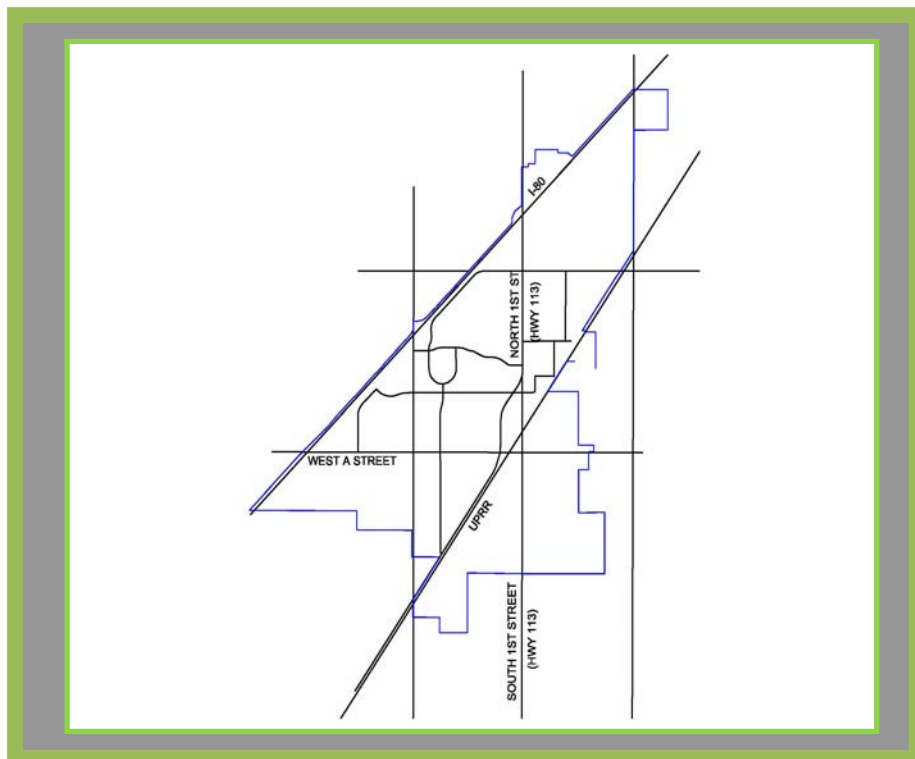
CIP Number	Project Title	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Beyond 5 Yrs/ Unfunded
			2017-18	2018-19	2019-20	2020-21	2021-22	
Fund 481 RECREATION & COMM. SERV.								
481 - 102	Parks Master Plan Update	7	0	0	25	0	0	0
Fund Total		7	0	0	25	0	0	0
Fund 530 GAS TAX								
530 - 102	Sidewalk Program (cost sharing)	11	11	11	11	11	11	55
530 - 103	Sidewalk Repairs/Curb Cuts	239	0	131	0	131	0	0
530 - 320	Street Rehabilitation	150	0	0	0	0	0	0
530 - 401	Streetlight Replacement	0	50	0	0	0	0	0
Fund Total		400	61	142	11	142	11	55
Fund 572 TRANSPORTATION								
572 - 100	South Jefferson Street Reconstruction	700	0	0	0	0	0	0
Fund Total		700	0	0	0	0	0	0
Fund 651 RECREATION & COMM. SERV.								
651 - 139	Pond A Accessibility	10	0	0	426	0	0	0
Fund Total		10	0	0	426	0	0	0
CIP Total		46,058	2,567	13,364	9,237	11,178	21,223	173,518

Friday, June 02, 2017

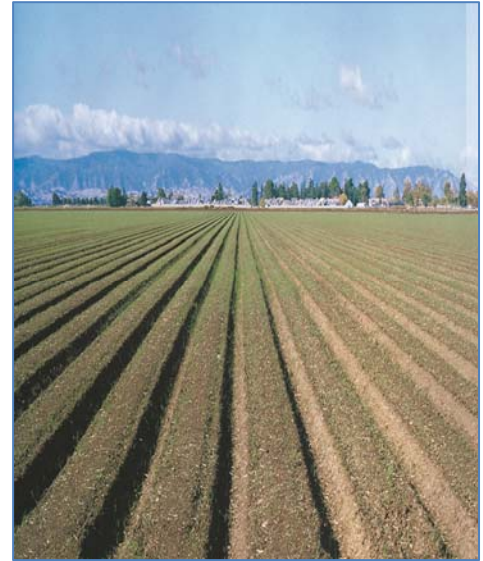
Page 8 of 8 RESOLUTION NO.: 17-074  
DATE: JUN 13 2017



## 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 21<sup>st</sup> 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 Councilmembers are district elected while the Mayor is selected citywide. 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 110 FTEs and a current General Fund Budget of approximately \$17.69 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)** 19,298

## 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<sup>ST</sup> 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

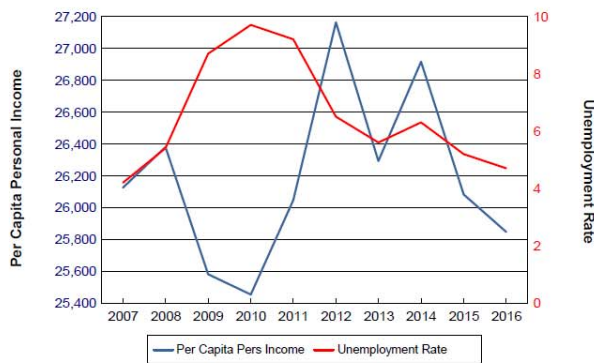
### Elementary schools

- 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)

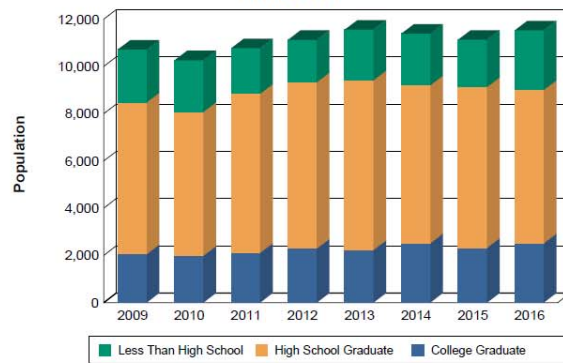
## THE CITY OF DIXON DEMOGRAPHIC AND ECONOMIC STATISTICS

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
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%
2016	19,298	\$498,802	\$25,847	4.7%	34.1	78.1%	21.8%

### 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><b>Dixon</b></i>	<i><b>Suisun City</b></i>	<i><b>Benicia</b></i>	<i><b>Rio Vista</b></i>	<i><b>Vacaville</b></i>	<i><b>Fairfield</b></i>	<i><b>Vallejo</b></i>	<i><b>Davis</b></i>
<b>City Population<sup>1</sup></b> <b>(as of 2017)</b>	19,298	29,295	27,695	9,019	98,456	114,157	118,280	68,740
<b>Property Taxes</b> <b>(Budget 2016-17)</b>	\$ 3,735,020	\$ 2,067,900	\$ 14,078,810	\$ 2,166,528	\$ 12,522,652	\$ 18,569,000	\$ 17,405,576	\$ 23,866,637
<b>Sales Taxes</b> <b>(Budget 2016-17)</b>	\$ 5,404,014	\$ 2,901,000	\$ 9,318,670	\$ 1,779,746	\$ 24,259,229	\$ 20,720,000	\$ 13,476,000	\$ 15,976,538
<b>Budgeted Sales</b> <b>Tax per Capita</b> <b>(Based on Budget</b> <b>2016-17)</b>	\$ 280	\$ 99	\$ 336	\$ 197	\$ 246	\$ 182	\$ 114	\$ 232
<b>General Fund</b> <b>Appropriations</b> <b>(Budget 2016-17)</b>	\$ 15,362,378	\$ 11,233,100	\$ 34,312,190	\$ 5,568,336	\$ 88,708,361	\$ 87,824,489	\$ 82,133,711	\$ 53,446,816

<sup>1</sup>State of California Dept. of Finance - [http://www.dof.ca.gov/budgeting/documents/Price-Population\\_2017.pdf](http://www.dof.ca.gov/budgeting/documents/Price-Population_2017.pdf)



## Glossary

# **Glossary of Budget Terms**

## **Accounting System**

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

## **Accrual Basis of Accounting**

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

## **Appropriation**

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

## **Assessment District**

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

## **Assessed Valuation**

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

## **Audit**

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

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

## **Base Budget**

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

## **Beginning Balance**

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

## **Bond**

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

**Budget**

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

**Budget Calendar**

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

**Budget Document**

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

**Budget Message/Transmittal Letter**

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

**Budgetary Control**

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

**Capital Assets**

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

**Capital Budget**

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

**Capital Improvement Projects**

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

**Capital Outlay**

Expenditures for the acquisition of capital assets.

**Capital Projects**

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

**Cash Basis**

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

**Contingency**

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

**Cost**

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

**Debt Service**

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

**Deficit**

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

**Department**

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

**Depreciation**

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

**Development Impact Fees**

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

**Division**

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

**Encumbrance**

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

**Enterprise Fund**

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

**Expenditure**

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

**Expenses**

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

**Fees**

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

**Fiscal Year**

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

**Full Faith and Credit**

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

**Full-Time Equivalent (FTE)**

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

**Fund**

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

**Fund Balance**

The difference between fund assets and fund liabilities.

**Gas Tax**

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

**General Fund**

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

**General Obligation Bonds**

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

**Goal**

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

**Grant**

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

**Interfund Transfers**

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

**Internal Service Fund**

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

**Levy**

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

**Material, Supplies and Services**

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

**Memorandum of Understanding (MOU)**

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

**Motor Vehicle License Fee (VLF)**

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

**Objective**

A defined method to accomplish and establish goals.

**Operating Budget**

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

**Ordinance**

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

**Other Post-Employment Benefits (OPEB)**

Benefits an employer offers to retirees as compensation for past services. Cost is financed on a "pay-as-you-go" basis as funds have not been set-aside to advance fund. OPTEB 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
CACEO	California Association of Clerks and Elections Officials
CAD	Computer Aided Design
CAJPA	California Association of Joint Powers Authorities
CALBO	California Building Officials
CALED	California Association for Local Economic Development
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

## ACRONYMS LIST

CUPA	Certified Unified Program Agencies
CWEA	California Water Environmental Association
DDBA	Downtown Dixon Business Association
DDW	Division of Drinking Water
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

# ACRONYMS LIST

GPAC	General Plan Advisory Committee
GPS	Global Positioning System
GSA	Groundwater Sustainability Agency
HCD	CA Dept. of Housing and Community Development
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

## ACRONYMS LIST

POST	Peace Officers Standards and Training
PPE	Personal Protective Equipment
PT	Part-Time
PTAF	Property Tax Administrative Fees
P-TAP	Pavement Management Technical Assistance Program
PTSD	Post Traumatic Stress Disorder
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
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
SR2S	Safe Routes to School
SRCD	Solano Resource Conservation District
SRF	State Revolving Fund
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

## ACRONYMS LIST

VFA	Volunteer Fire Assistance
VLf	Vehicle License Fee
VOIP	Voice Over Internet Protocol
WC	Workers Compensation
WDR	Waste Discharge Requirements
WWTF	Wastewater Treatment Facility
WWTP	Wastewater Treatment Plant
YSAQMD	Yolo Solano Air Quality Management District



# End of Budget Document