





# FY 2024 Proposed Budget



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

 <https://www.facebook.com/CityofDixonCA/>  
 <https://www.instagram.com/cityofdixonca/>



## **ELECTED OFFICIALS**

Steve Bird, Mayor

Jim Ernest, Councilmember

Don Hendershot, Vice Mayor

Kevin Johnson, Councilmember

Thom Bogue, Councilmember

James Ward, City Treasurer

Kristin Janisch, Elected City Clerk

## **EXECUTIVE STAFF**

Jim Lindley, City Manager  
Deborah Barr, City Engineer/Utilities Director  
Raffi Boloyan, Community Development Director  
Kate Zawadzki, Finance Director  
Todd McNeal, Fire Chief  
Rachel Ancheta, Human Resources Director  
Robert Thompson, Police Chief  
Louren Kotow, Public Works Director  
Douglas White, City Attorney (White Brenner LLP)

## **BUDGET STAFF**

Jim Lindley, City Manager  
Kate Zawadzki, Finance Director  
Stephanie Frank, Finance Analyst II  
Amy Carter, Accounting & Payroll Analyst

## **CITY WEBSITE ADDRESS**

[www.cityofdixon.us](http://www.cityofdixon.us)



Get City updates by following us on social media:

<https://www.facebook.com/CityofDixonCA/>

<https://www.instagram.com/cityofdixonca/>

## Table of Contents

Transmittal Letter .....	i-1
Guide to the Document.....	i-9
Budget Overview (All Funds).....	i-10
Capital Equipment Overview - All Funds.....	i-28
General Fund Five Year Projection.....	i-29
Budget Process and Calendar.....	i-31
Budget & Fiscal Practices and Policies.....	i-36
City Organization Chart.....	i-41
<b>Budgets.....</b>	
General Fund .....	1
Summary by Department.....	3
000-Non-Departmental .....	4
111-City Council.....	8
112-City Manager.....	12
113-City Clerk.....	17
114-Finance.....	21
115-Human Resources.....	25
116-Information Technology.....	30
118-City Attorney.....	34
119-General Liability Insurance.....	35
132-Community Development.....	36
143-Engineering.....	46
144-Storm Drain Maintenance.....	52
Public Works.....	56
152- Public Works - Park/Building Maintenance.....	59
153- Public Works - Street Maintenance.....	64
171- Recreation.....	67
172- Senior Multi Use Center.....	71
161 - Police.....	75
166 - Fire.....	81
General Fund Sub Funds.....	89

**Budgets continued.....**

Enterprise Funds.....	115
Grant Funds.....	157
Special Revenue Funds.....	171
Capital Improvement Funds.....	181
Special Assessments/Community Facilities/L&L Districts.....	203
Debt Service Funds.....	229
Successor Agency Funds.....	231
<b>Appendix.....</b>	<b>237</b>

# TRANSMITTAL LETTER



April 24, 2023

Honorable Mayor Bird and Members of the City Council:

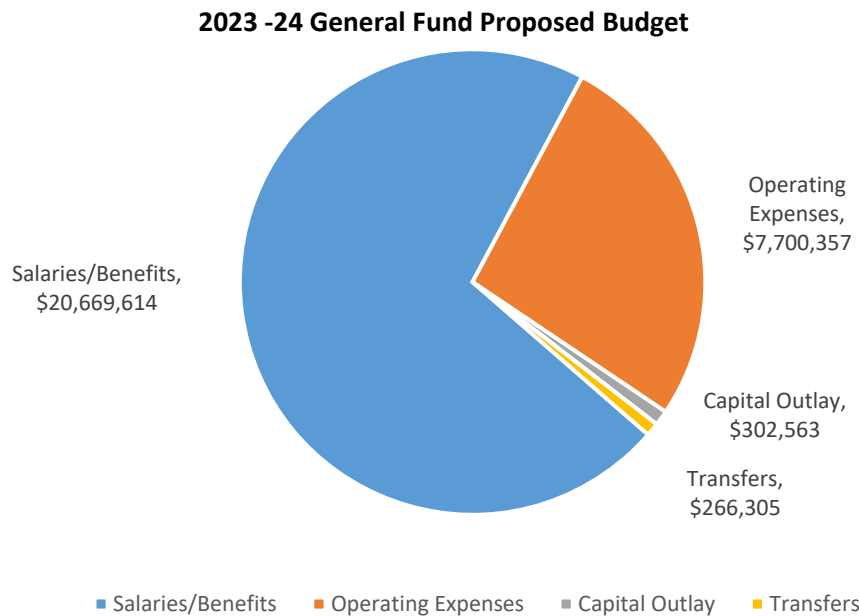
We are pleased to present for your review and consideration the Proposed Fiscal Year (FY) 2023-24 budget. This budget represents proposed operating expenses as well as capital purchases and projects. The revenue projections demonstrate continued growth in the both the residential and business communities in the City of Dixon.

Overall, the proposed citywide budget for FY 2023-24 includes \$54.0 million in revenues and \$49.1 million in expenditures. Funds that contain appropriation requests that exceed the projected revenues will use existing fund balance to cover the additional expenditures. The upcoming budget study session and budget adoption will present City Council and the community with an opportunity to provide input into the proposed FY 2023-24 budget. The table below summarizes the proposed spending plans for operating and capital expenditures for the City for FY 2023-24.

FISCAL YEAR 2023-24 PROPOSED BUDGET	Revenues & Transfers	Expenditures
General Fund	\$27,491,188	\$28,943,286
General Fund Sub Funds	1,550,124	1,240,251
Enterprise Funds	13,627,626	11,216,724
Grant Funds	189,581	1,152,333
Special Revenue Funds	1,070,525	1,136,387
Capital Improvement Funds	4,527,100	1,075,387
Special Assessment Funds	5,216,069	4,079,907
Successor Agency Fund	315,733	291,490
<b>Total</b>	<b>\$53,987,946</b>	<b>\$49,135,765</b>

## General Fund

The General Fund is the primary funding source for the vast majority of core City services. The total proposed spending plan for the General Fund, including transfers to the Community Support Fund, Lighting & Landscape Districts and Pond C is outlined in the chart below. The overall proposed General Fund budget for FY 2023-24 is \$29.0 million. Three budgeted positions have been left unfilled to assist with reducing the use of reserves. These positions are included in the annual budget but have been removed for the FY 2023-24 from the Five Year Financial Forecast. With these positions removed, the proposed General Fund Budget requires the use of \$1.1 million of the fund balance reserves.



### Sales Tax

Sales tax revenues represent 42% of overall General Fund revenues. Sales tax revenues have exceeded projections in all years with the exception of the pandemic years and are projected to grow steadily based upon current business activity in the community.

### Other General Fund Revenues

**Property Tax** – Property values have declined slightly from the historic highs reached last year due to rising interest rates. While there has been a slowing in permit activity, residential growth in Dixon has continued.

**Motor Vehicle in Lieu Taxes** – These tax receipts are expected to continue to perform well with a moderate growth rate.

## TRANSMITTAL LETTER

Transient Occupancy Tax – Lodging occupancy has had a protracted recovery from the pandemic. The projections provided for FY 2023-24 are still below prepandemic levels.

Franchise Fees – These fees are projected to be consistent with previous years with moderate growth of 1 – 2% per year.

Interest Income – Interest earnings are expected to increase as Federal interest rates are at the highest level in the past 15 years.

Transfers In – The transfers in remain consistent with previous years, with other funds contributing to the administrative costs related to their operations based upon the cost allocation study. These allocations are updated annually. A transfer from the Public Benefit Fund has continued to support the increased staffing allocated to Public Safety in recent years. A transfer from the American Rescue Plan Act will support the new positions and projects approved for this revenue source.

### **Expenses**

Salaries & Benefits – No new positions are proposed in the FY 2023-24 budget. Three positions, an Associate Planner, a Senior Utilities Maintenance Worker and a Police Sergeant are proposed to remain unfilled. The salaries are included in the budget document to be filled if revenues come in stronger than anticipated. They have been omitted from the salary and benefits costs displayed in the Five Year Financial Projection. Two flexible promotions have been included in the proposed budget, one of these is partially funded by the Wastewater Fund.

Operations – The operating line items contain proposed budgets for ongoing operations as well as one-time items in FY 2023-24. Departments were asked to decrease their operating budgets to reduce the draw on reserves. Examples of the one-time requests that are included are:

- \$50,000 Contract Planning Assistance
- \$17,500 Replace Fire Radios
- \$10,000 Uniforms and Equipment for Police Academy Recruits

Capital Outlay – FY 2023-24 capital outlay requests of \$0.3 Million are proposed to include:

- \$140,000 Lease-to-own Storm Drain VacCon Truck
- \$41,663 Replaster Training Pool
- \$38,000 Replace Fire Defibrillator
- \$50,000 Replace Police Server
- \$17,000 Replace Fire Lucas Device
- \$15,000 Replace Police Server Room Air Handler

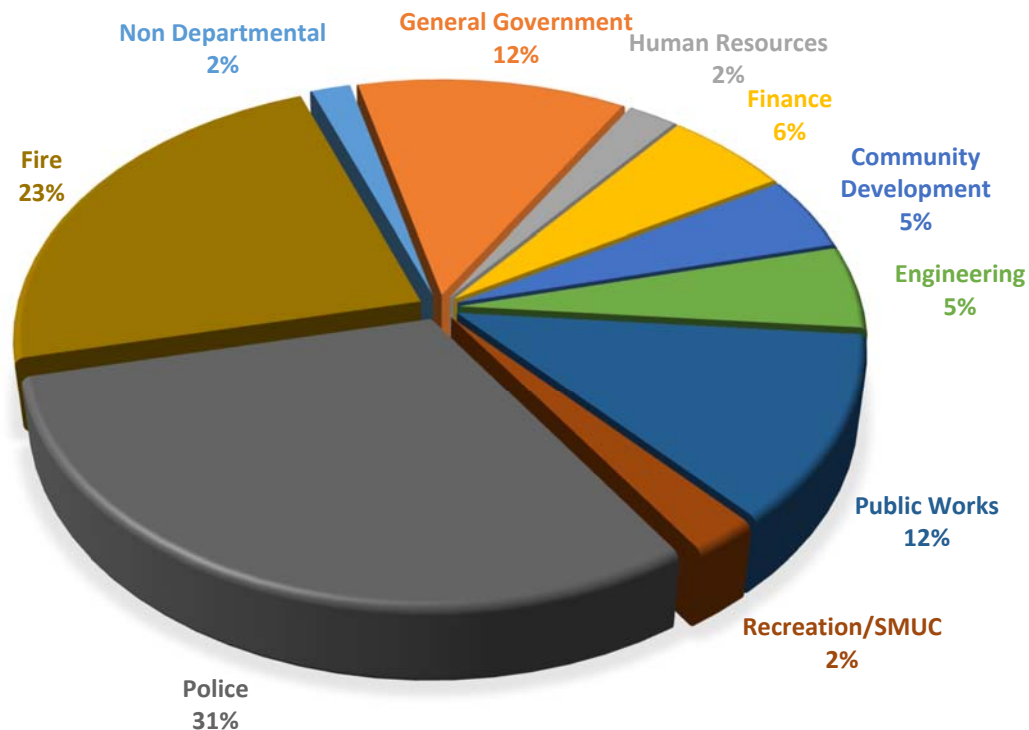
Transfers - The General Fund provides support to other funds to cover operational needs, such as the Community Support, Lighting & Landscaping District and Pond C Funds. The transfer to the Community Support Fund was added to support community events that the City will now be sponsoring, such as the 4<sup>th</sup> of July Fireworks. Transfers to the PERS Stabilization Fund and the other post-employment benefit (OPEB) fund are proposed to remain suspended.



## TRANSMITTAL LETTER

The following chart graphically shows the percentage of the General Fund budget by department.

### 2022-23 Proposed General Fund Budget – by Department



## Enterprise Funds

**Wastewater** – Wastewater user fees are projected to increase during fiscal year 2023-24 due to residential growth. Revenues may be impacted as we have seen water usage decline despite the additional residential units. Wastewater fees are charged based upon winter average water usage and vary from year-to-year as water usage fluctuates. Penalties and interest are expected to increase during fiscal year 2023-24 as statewide penalty prohibitions have expired.

**Salaries & Benefits**- One flexible promotion has been proposed, the cost of this position is shared with the General Fund.

**Operations** – The operating expenses include ongoing operations as well as one-time requests for FY 2023-24. The one-time items requested are:

- \$5,000 Monitoring Well Testing Pump & Controller
- \$1,500 Vehicle Hazard Light Installation

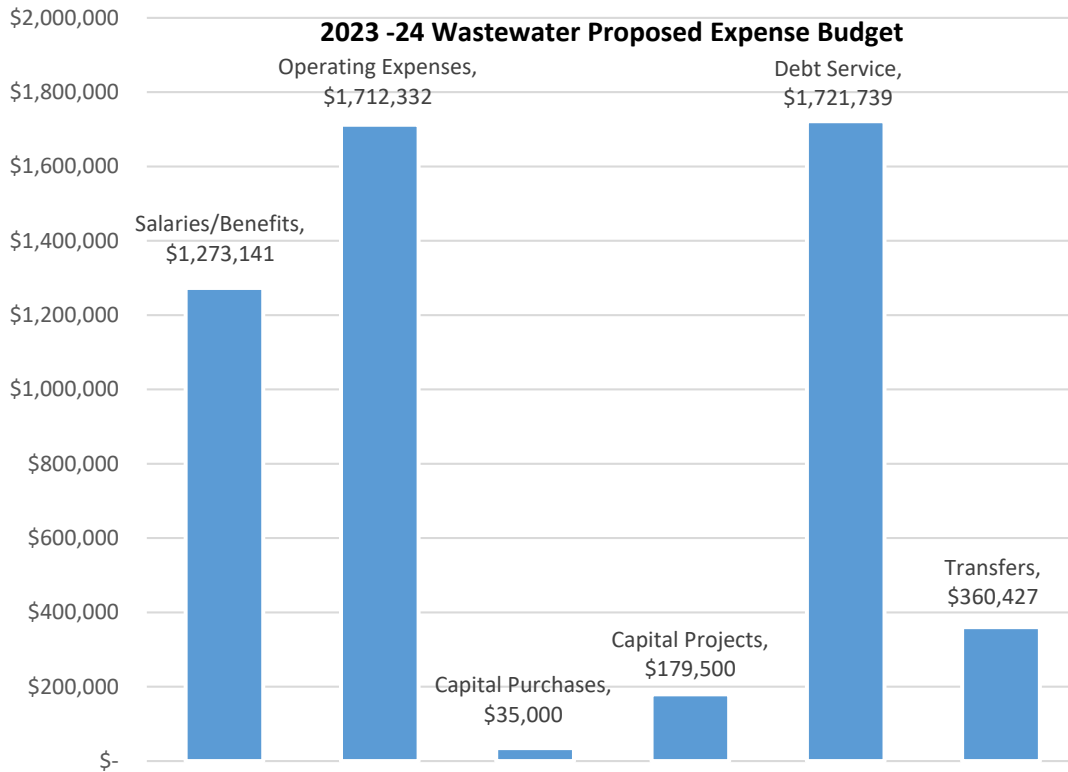
A capital purchase request for spare parts for the Treatment Plant is included in the proposed budget. New capital projects at the Wastewater Treatment Facility are requested. They include:

- \$80,500 Sanitary Sewer Impact Fee Study
- \$50,000 Wastewater Treatment Facility Water System Upgrade



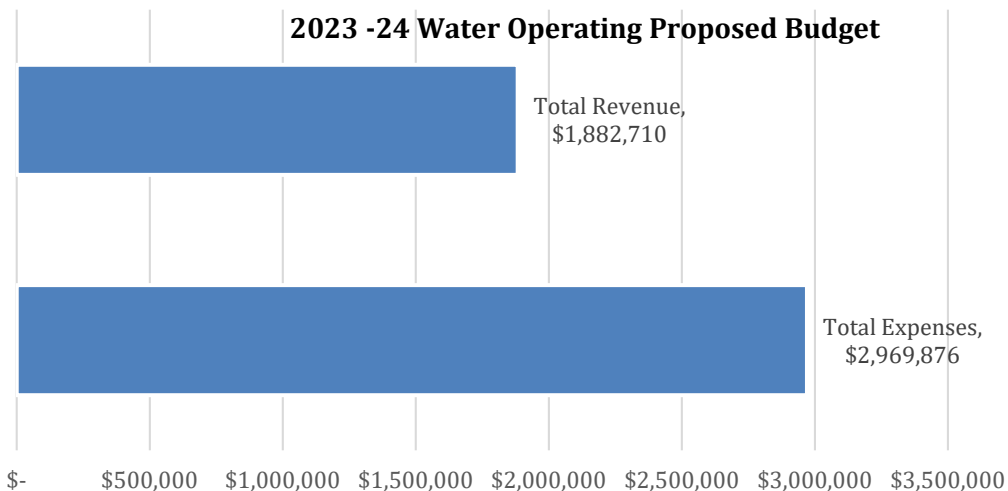
# TRANSMITTAL LETTER

The graph below shows the FY 2023-24 budget distribution by category.



**Water** – Water revenues have been budgeted at the current approved rates. Similar to Wastewater, penalties and interest revenues are expected to increase as delinquent account collection activity resumes following the pandemic.

It is projected that expenses will exceed revenues by \$1.1 Million in the Water Operating and Maintenance Fund during FY 2023-24. Fund reserves will be utilized to balance the operation. A one-time expense of \$1,500 is proposed to purchase new cellular modems for each facility.



Capital projects such as the Chromium 6 and the Valve Exercising will continue into the new year. Due to funding limitations, no new capital projects are proposed for FY 2023-24.

**Transit** – Passenger fare revenues included in the proposed FY 2023-24 budget do not fully recover to pre-pandemic levels. Grant revenues will be used to support operations. The following capital purchases are requested:

- \$150,000 Passenger transit bus
- \$75,000 Contingency for bus purchases approved in FY 2022-23

## Capital Projects Funds

The revenues related to development fees in the Capital Projects Funds are expected to remain strong as residential development continues. Projects recommended for FY 2023-24 are:

- \$310,500 B Street Pedestrian/Bike Crossing Improvements
- \$220,500 South First Street Corridor Improvements
- \$80,500 Storm Drain Impact Fee Study
- \$11,500 Integrated Pest Management Plan
- \$6,000 Countywide Transportation Climate Adaption Plan

## Fiscal Year 2022-23

Projections for FY 2022-23 revenues and expenses have been adjusted quarterly through budget updates presented to the City Council. Operating departments were asked to make reductions in their projected spending at the mid-year budget review and three General Fund positions were left unfilled.

### Highlights

Within the budget document, departments highlight their operational accomplishments during FY 22-23 and their goals for the upcoming budget year. Some accomplishments to recognize are:

- *Finance* – Implemented utility billing and core financial portions of ERP
- *Human Resources* – Completed City Hall Lobby Security Project
- *Community Development* – Comprehensive Zoning Ordinance and Map Update
- *Engineering* – Completed design of Parkway Boulevard Western Embankment
- *Public Works* – Installed new playground and shade structure at Northwest Park
- *Police* – Completed new public safety training center
- *Fire* – Performed a city-wide Emergency Operations Center exercise

## Concluding Remarks

Growth within the City of Dixon is projected to continue during FY 2023-24. American Rescue Plan Act Funds will continue to be utilized to fund positions and activity that would have been delayed due to General Fund revenue constraints. General Fund expenditures have been reduced from projections to reduce the draw on reserves.

We would like to recognize the other City department heads and managers for their efforts in this year's budget development. They are creative and resourceful partners in the budgeting process. We look forward to sharing the FY 2023-24 proposed budget with the City Council at the budget study session on May 8, 2023. We will be focusing on the General Fund, Enterprise Funds and other funds to highlight activities.

Respectfully submitted



Jim Lindley  
City Manager



Kate Zawadzki  
Finance Director

*This page intentionally left blank.*



## **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 by fund, department, and account group. 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 Enterprise Funds, Grants, Special Revenue Funds, Capital Funds, Special Assessment Districts, Debt Service, and Successor Agency Funds. Each fund type is described in this section and a financial summary is provided for each.

### **Appendix**

This section contains a glossary and list of acronyms.

# CITY OF DIXON

## BUDGET OVERVIEW

FY2023 and FY2024

### GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	General Fund <sup>1</sup> 100	Contingency 101	Council Discretionary 102	Recreation 103	Community Support 105
<b>FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2022	101,089,093	11,417,617	1,524,346	974,337	8,759	37,284
Estimated Revenue & Transfers	80,102,360	27,338,893	17,260	617,350	3,540	13,343
Total Projected Available Resources	181,191,454	38,756,510	1,541,606	1,591,687	12,300	50,627
<b>Estimated Expenditures</b>	<b>93,348,876</b>	28,196,143	-	381,171	7,687	2,500
Estimated Ending Fund Balance - June 30, 2023	<u>87,842,577</u>	<u>10,560,367</u>	<u>1,541,606</u>	<u>1,210,516</u>	<u>4,612</u>	<u>48,127</u>
<b>FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2023	87,842,577	10,560,367	1,541,606	1,210,516	4,612	48,127
Proposed Revenue & Transfers	53,987,946	27,491,188	13,800	344,870	32,100	82,675
Total Projected Available Resources	141,830,522	38,051,555	1,555,406	1,555,386	36,712	130,802
Proposed Appropriations	49,135,764	28,943,286	-	362,000	36,712	82,675
Estimated Ending Fund Balance - June 30, 2024	<u>92,694,757</u>	<u>9,108,268</u>	<u>1,555,406</u>	<u>1,193,386</u>	<u>-</u>	<u>48,127</u>

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

# CITY OF DIXON

## BUDGET OVERVIEW

FY2023 and FY2024

### GENERAL FUND AND SUB FUNDS

	Public Benefit 107	User Technology Fee 108	Flexible Grant Fee 109	Planning 190	Engineering Reimb Agreements 192	Comm Dev Reimb Agreements 193	Equipment Replacement Reserve 820
<b>FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS</b>							
Beginning Fund Balance - July 2022	203,491	103,663	788,273	(963,713)	1,848,885	(415,601)	592,105
Estimated Revenue & Transfers	735,174	37,310	330,860	3,252,239	2,250,878	2,316,153	36,350
Total Projected Available Resources	938,665	140,973	1,119,133	2,288,526	4,099,763	1,900,552	628,455
<b>Estimated Expenditures</b>	682,725	33,770	637,073	2,288,526	2,953,171	1,900,552	-
Estimated Ending Fund Balance - June 30, 2023	<u>255,940</u>	<u>107,203</u>	<u>482,060</u>	<u>-</u>	<u>1,146,591</u>	<u>-</u>	<u>628,455</u>
<b>FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS</b>							
Estimated Beginning Fund Balance - July 2023	255,940	107,203	482,060	-	1,146,591	-	628,455
Proposed Revenue & Transfers	750,400	36,050	258,680	-	-	-	5,520
Total Projected Available Resources	1,006,340	143,253	740,740	-	1,146,591	-	633,975
Proposed Appropriations	750,400	6,000	2,464	-	-	-	-
Estimated Ending Fund Balance - June 30, 2024	<u>255,940</u>	<u>137,253</u>	<u>738,276</u>	<u>-</u>	<u>1,146,591</u>	<u>-</u>	<u>633,975</u>



**CITY OF DIXON****BUDGET OVERVIEW****FY2023 and FY2024****GENERAL FUND AND SUB FUNDS**

	Building Reserve 830	Infrastructure Reserve 831	Technology Replacement 832	PERS Stabilization 840	OPEB 841	GF & SUB FUNDS TOTAL
<b>FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2022	253,882	160,284	153,800	450,509	2,075,967	<b>19,213,885</b>
Estimated Revenue & Transfers	2,905	-	200	5,332	24,302	<b>36,982,090</b>
Total Projected Available Resources	256,787	160,284	154,000	455,841	2,100,269	<b>56,195,975</b>
<b>Estimated Expenditures</b>	-	-	118,280	-	-	<b>37,201,598</b>
Estimated Ending Fund Balance - June 30, 2023	<u>256,787</u>	<u>160,284</u>	<u>35,720</u>	<u>455,841</u>	<u>2,100,269</u>	<u><b>18,994,377</b></u>
<b>FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2023	256,787	160,284	35,720	455,841	2,100,269	<b>18,994,377</b>
Proposed Revenue & Transfers	2,323	-	-	4,265	19,441	<b>29,041,312</b>
Total Projected Available Resources	259,110	160,284	35,720	460,106	2,119,710	<b>48,035,688</b>
Proposed Appropriations	-	-	-	-	-	<b>30,183,537</b>
Estimated Ending Fund Balance - June 30, 2024	<u>259,110</u>	<u>160,284</u>	<u>35,720</u>	<u>460,106</u>	<u>2,119,710</u>	<u><b>17,852,151</b></u>

# CITY OF DIXON

## BUDGET OVERVIEW

FY2023 and FY2024

### ENTERPRISE FUNDS\*

	Sewer Ops Reserve 303	Sewer OPEB Reserve 304	Sewer O&M 305	SRF Reserve 306	Sewer Equipment Replacement 307	SRF Debt Service 309
<b>FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2022	590,808	236,666	8,350,926	1,843,817	372,705	923,993
Estimated Revenue & Transfers	156,988	2,690	5,102,609	20,963	54,430	1,723,233
Total Projected Available Resources	747,796	239,356	13,453,535	1,864,780	427,135	2,647,226
<b>Estimated Expenditures</b>	-	-	7,874,865	-	-	1,721,740
Estimated Ending Fund Balance - June 30, 2023	<u>747,796</u>	<u>239,356</u>	<u>5,578,671</u>	<u>1,864,780</u>	<u>427,135</u>	<u>925,486</u>
<b>FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2023	747,796	239,356	5,578,671	1,864,780	427,135	925,486
Proposed Revenue & Transfers	280,590	2,152	5,178,085	16,770	78,543	1,722,859
Total Projected Available Resources	1,028,386	241,508	10,756,756	1,881,550	505,678	2,648,345
Proposed Appropriations	-	-	4,521,017	-	-	1,721,739
Estimated Ending Fund Balance - June 30, 2024	<u>1,028,386</u>	<u>241,508</u>	<u>6,235,739</u>	<u>1,881,550</u>	<u>505,678</u>	<u>926,606</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

FY2023 and FY2024

### ENTERPRISE FUNDS\*

	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316	Water O&M 331	Water Ops Reserve 332	Water Capital Reserve 333
<b>FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2022	12,085,529	326,275	58,409	3,066,522	734,547	684,520
Estimated Revenue & Transfers	2,729,173	2,527,331	1,684,602	1,871,534	8,351	7,783
Total Projected Available Resources	14,814,702	2,853,606	1,743,011	4,938,056	742,898	692,303
<b>Estimated Expenditures</b>	1,081,615	2,524,091	1,702,128	3,741,589	-	-
Estimated Ending Fund Balance - June 30, 2023	<u>13,733,086</u>	<u>329,515</u>	<u>40,883</u>	<u>1,196,467</u>	<u>742,898</u>	<u>692,303</u>
<b>FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2023	13,733,086	329,515	40,883	1,196,467	742,898	692,303
Proposed Revenue & Transfers	2,423,075	30,900	149,056	1,882,710	6,681	6,626
Total Projected Available Resources	16,156,161	360,415	189,939	3,079,177	749,579	698,929
Proposed Appropriations	737,067	40,934	150,106	2,375,621	-	-
Estimated Ending Fund Balance - June 30, 2024	<u>15,419,094</u>	<u>319,481</u>	<u>39,833</u>	<u>703,556</u>	<u>749,579</u>	<u>698,929</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

FY2023 and FY2024

	ENTERPRISE FUNDS*					
	Water CIP 334	Water Capital Rehab 335	Water OPEB Reserve 336	Transit 350	Transit OPEB Reserve 351	ENTERPRISE FUNDS TOTAL
<b>FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2022	1,915,844	(77,811)	98,853	720,449	263,608	<b>32,195,661</b>
Estimated Revenue & Transfers	297,589	1,571,723	31,722	1,351,662	2,997	<b>19,145,380</b>
Total Projected Available Resources	2,213,433	1,493,912	130,576	2,072,111	266,605	<b>51,341,042</b>
<b>Estimated Expenditures</b>	2,756	1,571,723	-	1,344,381	-	<b>21,564,888</b>
Estimated Ending Fund Balance - June 30, 2023	<u>2,210,677</u>	<u>(77,811)</u>	<u>130,576</u>	<u>727,730</u>	<u>266,605</u>	<u><b>29,776,153</b></u>
<b>FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2023	2,210,677	(77,811)	130,576	727,730	266,605	<b>29,776,153</b>
Proposed Revenue & Transfers	178,750	74,409	965	1,593,057	2,397	<b>13,627,626</b>
Total Projected Available Resources	2,389,427	(3,402)	131,541	2,320,787	269,002	<b>43,403,778</b>
Proposed Appropriations	3,664	74,409	-	1,592,167	-	<b>11,216,724</b>
Estimated Ending Fund Balance - June 30, 2024	<u>2,385,763</u>	<u>(77,811)</u>	<u>131,541</u>	<u>728,620</u>	<u>269,002</u>	<u><b>32,187,054</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

FY2023 and FY2024

### GRANT FUNDS

#### FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS

Beginning Fund  
Balance -  
July 2022

1,801,417	273,659	151	(813)	192,101	17,239	6,503	(3,851)	<b>2,286,407</b>
-----------	---------	-----	-------	---------	--------	-------	---------	------------------

Estimated Revenue  
& Transfers

2,475,701	4,115	-	-	175,861	7,538	80	150,000	<b>2,813,295</b>
-----------	-------	---	---	---------	-------	----	---------	------------------

Total Projected  
Available Resources

4,277,118	277,774	151	(813)	367,962	24,777	6,583	146,149	<b>5,099,702</b>
-----------	---------	-----	-------	---------	--------	-------	---------	------------------

**Estimated  
Expenditures**

2,866,367	11,800	-	-	247,355	1,000	9,675	146,149	<b>3,282,345</b>
-----------	--------	---	---	---------	-------	-------	---------	------------------

Estimated Ending  
Fund Balance -  
June 30, 2023

<u>1,410,751</u>	<u>265,974</u>	<u>151</u>	<u>(813)</u>	<u>120,608</u>	<u>23,777</u>	<u>(3,091)</u>	<u>-</u>	<u><b>1,817,356</b></u>
------------------	----------------	------------	--------------	----------------	---------------	----------------	----------	-------------------------

#### FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS

Estimated Beginning  
Fund Balance -  
July 2023

1,410,751	265,974	151	(813)	120,608	23,777	(3,091)	-	<b>1,817,356</b>
-----------	---------	-----	-------	---------	--------	---------	---	------------------

Proposed Revenue  
& Transfers

-	2,490	-	813	178,748	7,530	-	-	<b>189,581</b>
---	-------	---	-----	---------	-------	---	---	----------------

Total Projected  
Available Resources

1,410,751	268,464	151	-	299,356	31,307	(3,091)	-	<b>2,006,937</b>
-----------	---------	-----	---	---------	--------	---------	---	------------------

Proposed  
Appropriations

891,068	11,800	-	-	248,465	1,000	-	-	<b>1,152,333</b>
---------	--------	---	---	---------	-------	---	---	------------------

Estimated Ending  
Fund Balance -  
June 30, 2024

<u>519,683</u>	<u>256,664</u>	<u>151</u>	<u>-</u>	<u>50,891</u>	<u>30,307</u>	<u>(3,091)</u>	<u>-</u>	<u><b>854,604</b></u>
----------------	----------------	------------	----------	---------------	---------------	----------------	----------	-----------------------

**CITY OF DIXON****BUDGET OVERVIEW****FY2023 and FY2024****SPECIAL REVENUE FUNDS**

	Gas Tax 530	Road Maint. & Rehab (RMRA) 531	Traffic Safety 540	CASp 545	Asset Forfeiture 561	<b>SPECIAL REVENUE FUNDS TOTAL</b>
<b>FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2022	247,779	732,744	19,229	20,991	3,310	<b>1,024,054</b>
Estimated Revenue & Transfers	500,790	521,902	33,256	4,287	-	<b>1,060,235</b>
Total Projected Available Resources	748,569	1,254,646	52,485	25,278	3,310	<b>2,084,289</b>
<b>Estimated Expenditures</b>	471,750	741,165	35,639	-	-	<b>1,248,554</b>
Estimated Ending Fund Balance - June 30, 2023	<u>276,819</u>	<u>513,481</u>	<u>16,846</u>	<u>25,278</u>	<u>3,310</u>	<u><b>835,735</b></u>
<b>FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2023	276,819	513,481	16,846	25,278	3,310	<b>835,735</b>
Proposed Revenue & Transfers	554,476	478,156	33,654	4,239	-	<b>1,070,525</b>
Total Projected Available Resources	831,295	991,637	50,500	29,517	3,310	<b>1,906,260</b>
Proposed Appropriations	424,032	669,353	35,502	7,500	-	<b>1,136,387</b>
Estimated Ending Fund Balance - June 30, 2024	<u>407,264</u>	<u>322,284</u>	<u>14,998</u>	<u>22,017</u>	<u>3,310</u>	<u><b>769,874</b></u>

# CITY OF DIXON

## BUDGET OVERVIEW

FY2023 and FY2024

### CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	CIP 400	Pardi Market Project 401	Comm. Dev 404	Fire 410	Police 420	City Facilities 430
<b>FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2022	16,507	20,717	187	1,895,006	805,816	1,866,818
Estimated Revenue & Transfers	691,458	125	-	297,640	119,524	238,084
Total Projected Available Resources	707,965	20,842	187	2,192,646	925,340	2,104,902
<b>Estimated Expenditures</b>	691,223	23,306	-	24,187	157,568	487,708
Estimated Ending Fund Balance - June 30, 2023	<u>16,742</u>	<u>(2,464)</u>	<u>187</u>	<u>2,168,459</u>	<u>767,772</u>	<u>1,617,194</u>
<b>FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2023	16,742	(2,464)	187	2,168,459	767,772	1,617,194
Proposed Revenue & Transfers	-	2,464	-	224,363	90,119	179,668
Total Projected Available Resources	16,742	-	187	2,392,822	857,891	1,796,862
Proposed Appropriations	-	-	-	7,173	5,480	6,282
Estimated Ending Fund Balance - June 30, 2024	<u>16,742</u>	<u>-</u>	<u>187</u>	<u>2,385,649</u>	<u>852,411</u>	<u>1,790,580</u>



# CITY OF DIXON

## BUDGET OVERVIEW

FY2023 and FY2024

### CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Storm Drainage 450	Trans- portation 460	Parkway Blvd. Overcrossing 461	NEQ Infrastructure 469	Transit 470	Recreation CIP 480
<b>FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2022	1,972,383	9,283,003	4,200,393	1,927,966	(10,476)	8,772,598
Estimated Revenue & Transfers	706,884	2,402,055	1,486,668	21,471	38,184	2,162,712
Total Projected Available Resources	2,679,267	11,685,058	5,687,061	1,949,437	27,708	10,935,310
<b>Estimated Expenditures</b>	667,373	2,709,525	5,799,713	791	27,342	1,966,833
Estimated Ending Fund Balance - June 30, 2023	<u>2,011,894</u>	<u>8,975,533</u>	<u>(112,652)</u>	<u>1,948,646</u>	<u>366</u>	<u>8,968,477</u>
<b>FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2023	2,011,894	8,975,533	(112,652)	1,948,646	366	8,968,477
Proposed Revenue & Transfers	531,807	1,305,212	511,500	17,177	12,000	1,627,425
Total Projected Available Resources	2,543,701	10,280,745	398,848	1,965,823	12,366	10,595,902
Proposed Appropriations	255,019	765,090	500	1,103	12,366	20,670
Estimated Ending Fund Balance - June 30, 2024	<u>2,288,682</u>	<u>9,515,655</u>	<u>398,348</u>	<u>1,964,720</u>	<u>-</u>	<u>10,575,232</u>

# CITY OF DIXON

## BUDGET OVERVIEW

FY2023 and FY2024

### CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Parks CIP 481	Ag. Land Mitigation 490	CFD 2013-1 (Parklane) Construction 491	CFD 2015-1 Valley Glen II Construction 492	CFD 2015-1 Valley Glen II Construction 493	CIP FUNDS TOTAL
<b>FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS</b>						
Beginning Fund Balance - July 2022	2,605,242	419,123	8,297,513	108,927	27,516	<b>42,209,237</b>
Estimated Revenue & Transfers	1,077,633	-	85,568	51,525	4,000	<b>9,383,531</b>
Total Projected Available Resources	3,682,875	419,123	8,383,081	160,452	31,516	<b>51,592,768</b>
<b>Estimated Expenditures</b>	784,521	-	8,281,595	108,396	-	<b>21,730,081</b>
Estimated Ending Fund Balance - June 30, 2023	<u>2,898,354</u>	<u>419,123</u>	<u>101,486</u>	<u>52,056</u>	<u>31,516</u>	<u><b>29,862,688</b></u>
<b>FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS</b>						
Estimated Beginning Fund Balance - July 2023	2,898,354	419,123	101,486	52,056	31,516	<b>29,862,688</b>
Proposed Revenue & Transfers	25,365	-	-	-	-	<b>4,527,100</b>
Total Projected Available Resources	2,923,719	419,123	101,486	52,056	31,516	<b>34,389,788</b>
Proposed Appropriations	1,704	-	-	-	-	<b>1,075,387</b>
Estimated Ending Fund Balance - June 30, 2024	<u>2,922,015</u>	<u>419,123</u>	<u>101,486</u>	<u>52,056</u>	<u>31,516</u>	<u><b>33,314,401</b></u>

**CITY OF DIXON****BUDGET OVERVIEW****FY2023 and FY2024****SPECIAL ASSESSMENTS - L&L  
AND CFD FUNDS**

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655	Homestead CFD 657
<b>FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS</b>				
Beginning Fund Balance - July 2022	282,143	588,418	219,495	269,955
Estimated Revenue & Transfers	686,640	232,140	-	554,351
Total Projected Available Resources	968,783	820,558	219,495	824,306
<b>Estimated Expenditures</b>	625,971	393,974	78,836	119,171
Estimated Ending Fund Balance - June 30, 2023	<u>342,812</u>	<u>426,584</u>	<u>140,659</u>	<u>705,135</u>
<b>FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS</b>				
Estimated Beginning Fund Balance - July 2023	342,812	426,584	140,659	705,135
Proposed Revenue & Transfers	406,330	235,346	87,402	554,034
Total Projected Available Resources	749,142	661,930	228,061	1,259,170
Proposed Appropriations	531,864	306,460	87,402	353,191
Estimated Ending Fund Balance - June 30, 2024	<u>217,278</u>	<u>355,470</u>	<u>140,659</u>	<u>905,979</u>

# CITY OF DIXON

## BUDGET OVERVIEW

FY2023 and FY2024

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

	CFD 2013-1 Parklane 725	CFD 2015-1 VG II Debt 726	CFD 2019-1 Homestead 728	SPECIAL ASSMT / CFD & L&L FUNDS TOTAL
<b>FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS</b>				
Beginning Fund Balance - July 2022	703,115	448,787	799,724	<b>3,311,636</b>
Estimated Revenue & Transfers	1,110,646	5,787,263	2,001,007	<b>10,372,047</b>
Total Projected Available Resources	1,813,761	6,236,050	2,800,731	<b>13,683,683</b>
<b>Estimated Expenditures</b>	1,082,144	4,943,020	781,331	<b>8,024,448</b>
Estimated Ending Fund Balance - June 30, 2023	<u>731,617</u>	<u>1,293,029</u>	<u>2,019,400</u>	<u><b>5,659,236</b></u>
<b>FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS</b>				
Estimated Beginning Fund Balance - July 2023	731,617	1,293,029	2,019,400	<b>5,659,236</b>
Proposed Revenue & Transfers	1,109,195	805,094	2,018,668	<b>5,216,069</b>
Total Projected Available Resources	1,840,812	2,098,123	4,038,068	<b>10,875,305</b>
Proposed Appropriations	1,031,687	766,775	1,002,528	<b>4,079,907</b>
Estimated Ending Fund Balance - June 30, 2024	<u>809,125</u>	<u>1,331,348</u>	<u>3,035,540</u>	<u><b>6,795,398</b></u>

# CITY OF DIXON

## BUDGET OVERVIEW

FY2023 and FY2024

### SUCCESSOR AGENCY FUNDS

	Housing Successor Agency 527	RDA Obligation Retirement 740	SUCCESSOR AGENCY FUNDS TOTAL
<b>FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS</b>			
Beginning Fund Balance - July 2022	693,354	154,858	<b>848,213</b>
Estimated Revenue & Transfers	45,917	299,865	<b>345,782</b>
Total Projected Available Resources	739,271	454,723	<b>1,193,995</b>
<b>Estimated Expenditures</b>	-	296,963	<b>296,963</b>
Estimated Ending Fund Balance - June 30, 2023	<u>739,271</u>	<u>157,760</u>	<u><b>897,032</b></u>
<b>FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS</b>			
Estimated Beginning Fund Balance - July 2023	739,271	157,760	<b>897,032</b>
Proposed Revenue & Transfers	24,334	291,399	<b>315,733</b>
Total Projected Available Resources	763,605	449,159	<b>1,212,765</b>
Proposed Appropriations	-	291,490	<b>291,490</b>
Estimated Ending Fund Balance - June 30, 2024	<u>763,605</u>	<u>157,669</u>	<u><b>921,275</b></u>

*This page intentionally left blank.*





Capital Equipment  
One-time Expenses  
(All Funds)



General Fund  
Five-Year Projections



*This page intentionally left blank.*



**CITY OF DIXON**  
**CAPITAL PURCHASES**  
(not included in Capital Project Funds)

**GENERAL FUND**

Dept #	(N)ew/ (R)eplace	Category*	Item Description	Total Cost/Unit	Quantity	Total Cost
116	R	E	PD Production Host Server (1) Replace the R620	35,000	1.00	35,000
116	R	E	Engineering Server	5,900	1.00	5,900
144	R	V	Storm Drain VacCon Truck Lease	140,000	1.00	140,000
152	R	E	PD air handler for overheating server room	10,000	1.00	10,000
152	R	B	Arena fortification	15,000	1.00	15,000
166	R	E	Replace 1 older LP 15 defibrillator	38,000	1.00	38,000
166	R	E	Purchase 1 New LUCAS Device	17,000	1.00	17,000
171	R	B	Replaster Training Pool	41,663	1.00	41,663
<b>GF Sub-Total</b>						<b>302,563</b>

<b>GF TOTAL</b>	<b>302,563</b>
-----------------	----------------

**OTHER FUNDS**

Fund	(N)ew/ (R)eplace	Category*	Item Description	Cost/Unit	Quantity	Total
305	R	E	Wilo Mixer/Pump Spare Parts, (3) Spare Power Cords, (1) Spare Mo	25,000	1.00	25,000
305	R	E	Huber Screen Spare Parts, (1) Spare Motor & Gear Box	10,000	1.00	10,000
350	R	V	Passenger Transit Bus	150,000	2.00	300,000
350	R	B	Contingency for previously approved busses	75,000	2.00	150,000
<b>Other Funds Total</b>						<b>485,000</b>

N = New  
R = Replacement

V = Vehicles  
E = Equipment  
F = Furniture/Fixtures

General Fund Total	302,563
Other Funds Total	485,000
<b>Grand Total Requested Capital</b>	<b>787,563</b>

**CITY OF DIXON**  
**ONE TIME EXPENSES**

Dept	Account	Amount	Description
111	Special Supplies	8,000	Council Chamber Chairs
132	Consultants - Professional	50,000	Contract Planning Assistance
143	Special Supplies	3,000	New CAD Workstation
143	Special Supplies	1,500	Remote work tablet
144	Equip Repairs/Maintenance	2,500	New tires and rims for John Deere mower
161	Uniforms	10,000	Uniforms and Equipment for 2 Academy Recruits
166	Equip Repairs - Communications	3,600	Installation of County Radios
166	Special Supplies	3,250	Replace 5 Voice Amplifiers
166	Special Supplies	17,500	Replace 7 BK Radios
			Total General Fund One-time Expenses \$ 99,350
305-300	Contr Svcs-Non Prof-Lab Test	5,000	New Monitoring Well Testing Pump & Controller
305-301	Vehicle Parts/Maintenance	1,500	Hazard Light Installation
331	Communications	1,500	New Cellular Modems at each Facility
350	Communications	5,075	10 New Walkies + Cellular Radio Service
			Total Other Funds One-time Expenses \$ 13,075
			<b>Grand Total General Fund &amp; Other Funds \$ 112,425</b>

## CITY OF DIXON GENERAL FUND FIVE YEAR PROJECTION

Description	Audited 2020-21	Audited 2021-22	Projected 2022-23	Proposed 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
<b>Revenues</b>							
Property Taxes	4,498,022	4,787,395	5,229,781	5,880,415	5,949,084	6,284,668	6,656,580
Sales Taxes	10,049,153	12,197,337	11,600,000	11,496,727	11,851,115	12,147,393	12,511,815
Motor Vehicle In Lieu Taxes	1,822,001	1,914,459	2,127,074	2,351,955	2,471,434	2,617,496	2,779,519
Franchise Fees	677,585	753,635	809,031	787,886	803,644	819,717	836,111
Transient Occupancy Taxes	418,098	523,686	471,317	485,457	495,166	505,069	515,170
All Other Taxes	390,829	525,693	488,281	417,815	417,815	430,349	443,260
Admin Fees	231,976	152,768	162,200	167,160	174,682	182,543	190,757
Charges for Svcs/ Permits/Fees	3,746,214	4,231,380	3,015,880	2,753,883	2,836,500	2,921,595	3,009,242
Grants	149,964	125,469	12,765	5,300	5,300	5,300	5,300
Interest Income	174,358	81,664	172,060	137,600	175,000	175,000	175,000
All Other Revenues	58,292	(56,953)	408,800	168,800	172,176	175,620	179,132
<b>Total Revenues</b>	<b>22,216,492</b>	<b>25,236,533</b>	<b>24,497,189</b>	<b>24,652,998</b>	<b>25,351,915</b>	<b>26,264,749</b>	<b>27,301,886</b>
Transfers-In	2,754,095	2,135,833	2,858,964	2,851,990	2,507,863	2,105,346	2,168,586
<b>Total Revenues &amp; Transfers</b>	<b>\$ 24,970,587</b>	<b>\$ 27,372,366</b>	<b>\$ 27,356,153</b>	<b>\$ 27,504,988</b>	<b>\$ 27,859,778</b>	<b>\$ 28,370,094</b>	<b>\$ 29,470,473</b>
<b>Expenditures</b>							
Salary/Benefits	16,229,887	17,003,279	19,039,403	20,343,916	21,501,079	22,576,133	23,704,940
Operating Expenses	5,856,052	6,102,734	8,788,681	7,700,357	8,911,682	9,179,032	9,454,403
Capital Outlay	412,667	563,981	631,484	302,563	583,118	612,274	642,888
Transfers	1,078,542	2,996,709	420,795	266,305	534,017	544,697	555,591
<b>Total Expenditures/Transfers</b>	<b>\$ 23,577,147</b>	<b>\$ 26,666,703</b>	<b>\$ 28,880,363</b>	<b>\$ 28,613,141</b>	<b>\$ 31,529,896</b>	<b>\$ 32,912,137</b>	<b>\$ 34,357,822</b>
<b>Variance Revenue vs Expense</b>	<b>\$1,393,440</b>	<b>\$705,663</b>	<b>(\$1,524,210)</b>	<b>(\$1,108,153)</b>	<b>(\$3,670,118)</b>	<b>(\$4,542,042)</b>	<b>(\$4,887,349)</b>
<b>Beginning Fund Balance</b>	10,842,861	\$12,236,301	12,941,964	11,417,754	10,309,601	6,639,483	2,097,441
<b>Ending Fund Balance</b>	<b>\$12,236,301</b>	<b>\$12,941,964</b>	<b>\$ 11,417,754</b>	<b>\$10,309,601</b>	<b>\$ 6,639,483</b>	<b>\$ 2,097,441</b>	<b>\$ (2,789,908)</b>
One Time Items		3,168,205	720,452	401,913	583,118	612,274	642,888
<b>Ending Reserve (Exc)</b>	<b>51.90%</b>	<b>55.08%</b>	<b>40.55%</b>	<b>36.54%</b>	<b>21.45%</b>	<b>6.49%</b>	<b>-8.27%</b>

*This page intentionally left blank.*





# 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 April and is required to adopt a budget by June 30.

### Budget Roles and Responsibilities

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

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

On March 24, 2009, the City Council formally adopted a Budget Policy (09-048 and 15-074) for the City of Dixon.

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

*Budget Review/Modification Phase* – The preliminary budget is presented by the City Manager, with the input of the Finance Department, and each Department to refine the budget into a balanced financial plan. The preliminary budget is presented to the City Council at a workshop for review and additional modification.

*Adoption Phase* – The final budget, as modified after the City Council workshop, 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.

## **Review and Approval of Budget**

The City Council reviews the budget during the workshop held in May of each year. This workshop is open to the public and all city staff and provides 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 2023-24**

Date		Description
January	12	Staffing Request Forms to Departments
	30	Payroll Expense vs. Budget Complete
	31	Payroll Budget Complete
February	3	Temporary & Permanent Position Requests (FY 24) due to Finance
	21	Pre-Budget Department Meetings via Zoom
	21	General Fund Budget Worksheets (FY 24) including personnel budgets distributed to departments for review
March	7	General Fund Worksheets due to Finance
	7	FY 23 Mid-Year budget review - City Council
	13	Non-General Fund Budget Worksheets including personnel budgets distributed to departments for review
	28	Department Head Budget meetings kick-off - Review positions/capital outlay
April	3-5	Departmental Budget Review Meetings
	6	Jim & Kate Meet to review Budget
	11	Budget narratives due to Finance
	24	Preliminary Budget released to City Council
May	2	Submit Discussion Papers to Finance
	8	Budget Workshop - All Funds @ 6:00 p.m.
June	6	Public Hearing to Adopt Budget and Gann Limit
	30	FY 2023-24 Budget must be adopted by this date
July	1	Finance rolls Fiscal Year in financial system to FY 2023-24
	21	Distribute Carryover Worksheets
August	11	Carryovers Due
	16-18	Departmental Carryover Meetings

*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 of revenues for services that include public safety, street maintenance, parks and recreation, and neighborhood and community services. Adopted by Resolutions 09-048 and 15-074.

### **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 non-professional 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 or More
- Purchases/Contracts for a Total of Less Than \$25,000
- 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, non-professional 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 Directors to ensure that:

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

It is the responsibility of the Finance Department to ensure that fixed assets information is maintained in accordance with generally accepted accounting principles.

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 mid-year 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. GAAP 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 bases 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.

Efforts will be made to maintain a 25% operating reserve for the General Fund as per City Council recommendation (Reso 15-074). 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.

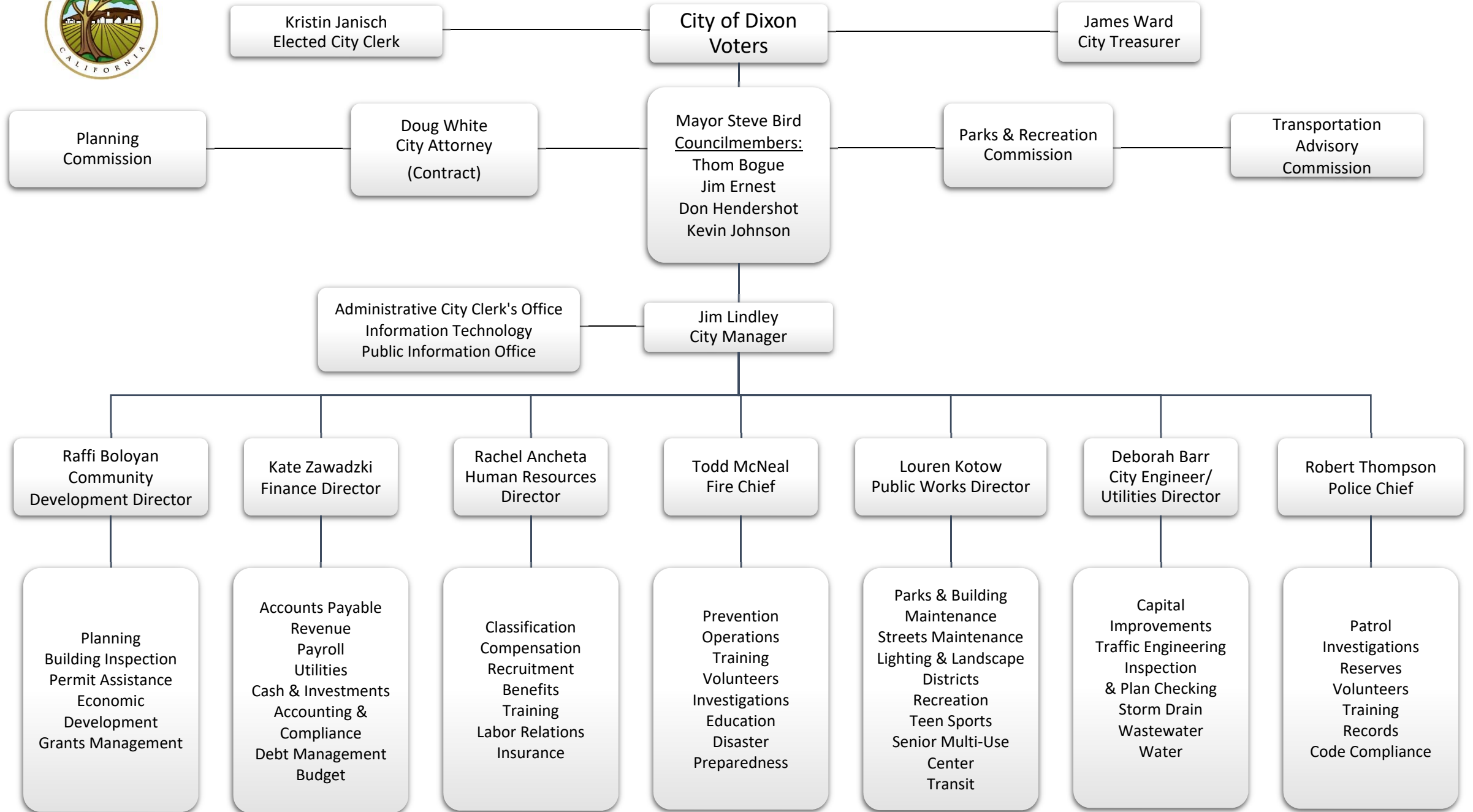
*This page intentionally left blank.*







# City of Dixon 2023 Organizational Chart



*This page intentionally left blank.*



# City of Dixon

## FULL AND PERMANENT PART TIME CITY STAFFING

DEPARTMENT	FISCAL YEAR				
	19/20	20/21	21/22	22/23	23/24
City Manager	1.00	1.00	2.00	2.00	2.00
City Clerk	4.00	4.00	4.00	4.00	4.00
Finance	9.00	7.00	7.00	10.00	10.00
Human Resources	2.00	2.00	2.00	3.00	3.00
Community Development <sup>0</sup>	6.00	6.00	6.00	8.00	8.00
Engineering	7.00	7.00	6.50	5.00	5.00
Storm Drain Maintenance <sup>1</sup>	1.00	1.00	1.25	1.00	1.00
Parks/Building Maintenance <sup>2</sup>	12.00	13.00	14.70	15.00	15.00
Street Maintenance	4.75	4.75	4.75	5.00	5.00
Landscape/Lighting/ A.D.	0.50	0.50	0.50	0.50	0.50
Police	33.00	36.00	36.00	37.00	37.00
Fire <sup>3</sup>	23.00	26.00	26.00	28.50	28.00
Recreation	1.40	1.40	2.40	2.40	2.40
Senior Center	0.60	0.60	0.60	0.60	0.60
Sewer	6.23	6.25	7.00	7.00	7.00
Water <sup>4</sup>	4.00	4.00	4.00	4.00	4.00
Transit	7.75	7.95	7.95	7.95	7.95
Gas Tax	0.50	0.50	0.50	0.50	0.50
Homestead CFD <sup>5</sup>	-	-	-	1.00	2.00
TOTAL:	123.73	128.95	133.15	142.45	142.95

<sup>0</sup> Elimited Building Plans Examiner II, replaced with Permit Technician II

<sup>1</sup> Flexed Utilities Maintenance Worker I to Utilities Maintenance Worker II

<sup>2</sup> Flexed Administrative Clerk I to Administrative Clerk II

<sup>3</sup> Limited Term Fire Inspector Position Ended

<sup>4</sup> Flexed Water Operator II to Sr. Water Opearator

<sup>5</sup> Added Senior Maintenance Worker

*This page intentionally left blank.*





## General Fund

# General Fund

## **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, Finance, Human Resources, Information Technology, Public Information Office, Risk Management, and Insurance budgets. Development Services includes Community Development, Economic Development, Building Inspection, and Engineering department budgets. Community Facilities 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 budget for expenditures such as contingencies and transfers, which are not related to a particular department.

# CITY OF DIXON

## GENERAL FUND 100

FY 2023				FY 2024		
DEPARTMENT	OPERATING			SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	BUDGET
	SALARY AND BENEFITS	EXPENSES AND CAPITAL	BUDGET PROJECTIONS			
000 Non Departmental <sup>1</sup>	-	680,174	680,174	-	513,945	513,945
111 City Council	93,829	94,802	188,631	103,586	98,938	202,524
112 City Manager	575,420	143,619	719,039	654,902	28,252	683,154
113 City Clerk	388,597	134,025	522,622	470,192	62,350	532,542
114 Finance	1,192,316	501,218	1,693,534	1,342,481	307,687	1,650,168
115 Human Resources	451,861	185,608	637,469	501,602	148,695	650,297
116 Information Technology	-	856,779	856,779	-	625,742	625,742
118 City Attorney	-	693,183	693,183	-	669,581	669,581
119 Insurance	-	707,323	707,323	-	816,087	816,087
132 Community Development	682,498	659,845	1,342,343	1,097,474	262,015	1,359,489
143 Engineering	505,658	473,778	979,436	702,020	349,673	1,051,693
144 Storm Maintenance	105,293	301,621	406,914	153,074	329,989	483,063
152 PW Parks Maintenance	1,449,096	1,335,895	2,784,991	1,705,227	949,335	2,654,563
153 PW Street Maintenance	484,874	353,160	838,034	545,437	302,246	847,683
161 Police	6,216,723	1,865,486	8,082,209	7,050,436	1,790,609	8,841,045
166 Fire	5,552,834	910,896	6,463,730	5,842,923	839,710	6,682,633
171 Recreation	206,112	154,769	360,881	395,702	154,917	550,619
172 S/MUC	97,212	141,638	238,850	109,005	19,454	128,459
TOTALS	18,002,324	10,193,818	28,196,143	20,674,061	8,269,225	28,943,286
Non-Recurring & Capital Expenditures		(750,452)	(750,452)	-	401,913	401,913
Total Recurring						
General Fund Budget	18,002,324	9,443,366	27,445,691	20,674,061	8,671,138	29,345,199
Transfers Out	-	(420,795)	(420,795)	-	(266,305)	(266,305)
Total without Transfers	18,002,324	9,022,571	27,024,896	20,674,061	8,404,833	29,078,894

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

**City of Dixon Budget FY 2023-24**  
**000 - NON-DEPARTMENTAL**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-000-401100-0000	Homeowner's Exemption	32,675	32,663	33,000	33,000	33,000
100-000-401200-0000	Secured Property Taxes	4,229,918	4,473,398	4,959,942	4,899,781	5,565,094
100-000-401300-0000	Supplemental Taxes	48,540	96,401	60,000	100,000	75,000
100-000-401400-0000	Unsecured Property Taxes	186,889	184,933	181,223	197,000	207,321
100-000-401500-0000	Property Transfer Tax	191,974	280,478	168,115	240,000	172,318
100-000-411250-0000	VLF/ERAF Swap	1,822,001	1,914,459	2,086,668	2,127,074	2,351,955
100-000-411300-0000	Sales & Use Tax	10,049,153	12,197,337	11,180,611	11,600,000	11,496,727
100-000-411400-0000	Sales Tax - Public Safety	99,098	123,475	128,400	125,281	122,497
100-000-415100-0000	Business Licenses	99,757	121,740	120,000	123,000	123,000
100-000-415200-0000	Franchise Tax - Cable TV	58,662	55,487	56,597	60,000	57,729
100-000-415210-0000	Franchise Tax-Pac Bell (AT&T)	21,286	17,301	17,647	17,647	15,985
100-000-415211-0000	Franchise Tax - Pac Bell PEG	4,257	3,460	3,827	3,827	3,198
100-000-415300-0000	Franchise Tax - PGE	164,595	174,075	177,557	177,557	181,108
100-000-415400-0000	Franchise Tax - Refuse	428,785	503,312	513,378	550,000	529,866
100-000-415600-0000	Transient Occupancy Tax	418,098	523,686	550,029	471,317	485,457
100-000-420300-0000	Admin Fees - Finance	59,348	57,718	57,000	57,000	58,710
100-000-420310-0000	Admin Fees- SB1186 Bus Lic Fee	239	260	200	200	300
100-000-420400-0000	Admin Fees - Public Works	168,084	94,790	105,000	105,000	108,150
100-000-420450-0000	Police Admin	4,305	-	-	-	-
100-000-421000-0000	Arena Use	-	2,126	4,000	14,000	6,120
100-000-421100-0000	Athletic Field Use	2,186	22,121	6,200	26,000	18,870
100-000-421200-0000	Bicycle Permits	-	102	100	100	-
100-000-421300-0000	Building Permits	910,165	758,054	450,000	500,000	450,000
100-000-428400-0000	Dog License	15,982	17,461	18,000	18,000	18,360
100-000-428500-0000	Encroachment Inspection Fee	16,354	104,244	80,000	25,000	84,000
100-000-428600-0000	Fire Contract Service Fee	678,923	717,974	732,333	840,000	805,800
100-000-428700-0000	Fire Construction Permits	147,166	119,547	87,312	87,312	87,312
100-000-428750-0000	Fire Dept Fees-Training	5,275	9,747	-	-	-
100-000-428750-1106	Fire Training Registration	17,350	10,343	-	-	-
100-000-428800-0000	Fire Operational Permits	12,156	8,022	8,000	10,000	8,000
100-000-428801-0000	Fireworks stand fees	1,150	1,250	1,000	1,000	1,000
100-000-428901-0000	EMS First Responder Fee	47,473	63,920	60,000	50,000	61,200
100-000-429000-0000	Garage Sale Permits	474	998	600	600	612
100-000-429200-0000	Miscellaneous Fees	11,000	-	-	-	-
100-000-429300-0000	Misdemeanor Fines	32,778	31,242	20,000	40,000	30,600
100-000-429300-0264	Misdemeanor Fines - COVID 19	1,000	-	-	-	-
100-000-429700-0000	Other Permits	35,339	56,371	35,700	25,000	36,414
100-000-429900-0000	Parking Fines	50,325	72,907	50,000	65,000	51,000
100-000-433100-0000	Plan Check Fee	832,569	1,175,327	675,000	510,000	450,000
100-000-433200-0000	Plan Check Fee - Engineering	2,429	2,603	4,087	3,000	-
100-000-433300-0000	Planning & Zoning Charges	23,482	77,129	30,000	30,000	30,600
100-000-433350-0000	Planning - Reimburse Agreement	42,883	17,489	4,000	12,000	12,360
100-000-433400-0000	Police Security Fee	780	-	-	-	-
100-000-433500-0000	Police Dept Fees	54,563	49,573	50,000	50,000	51,000
100-000-433520-1117	Police Dept Fees - SRO Reimb	-	81,835	91,468	91,468	96,041
100-000-434000-0000	Rental Reservations	416	7,307	5,100	10,000	7,752
100-000-434100-0000	Rental - S/MUC	-	7,435	16,000	18,000	18,360
100-000-434200-0000	Rental - Softball Lights	-	-	5,000	5,000	5,000
100-000-436000-0000	State Highway Maintenance	-	2,625	-	2,700	-
100-000-436300-0000	Swim Team Dolphins	11,198	12,480	9,000	9,000	9,360
100-000-436400-0000	Swimming - Lap Swim	2,451	4,089	6,100	6,100	6,222
100-000-436500-0000	Swimming Instructions	11,023	20,231	30,000	15,000	30,000
100-000-436600-0000	Swimming Pool Admissions	-	5,925	16,000	9,000	16,000
100-000-436700-0000	Swimming Pool Rentals	-	3,888	8,000	4,000	8,000
100-000-436800-0000	Concessions	-	-	600	300	600
100-000-460100-0000	Abandoned Vehicle Program	9,357	25,666	15,000	25,000	25,500
100-000-460400-0000	Copies	26	64	200	200	200
100-000-460500-0247	Donations - Reimb	-	-	3,100	3,100	-



**City of Dixon Budget FY 2023-24**  
**000 - NON-DEPARTMENTAL**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-000-460600-0000	Emergency Cost Recovery	32,293	-	35,000	260,000	35,000
100-000-460600-1110	Emerg Cost Recovery - CalFire	549,495	511,384	-	-	-
100-000-460700-0000	EMS Fire Project	188,153	229,899	215,000	250,000	292,600
100-000-461000-0000	Grant Funds - PW	-	29,493	5,300	5,300	5,300
100-000-461000-0264	Grant Revenue - CARES	149,964	1,748	-	-	-
100-000-461115-0000	Grant - Homeland Security/FEMA	-	81,728	-	7,465	-
100-000-461499-0000	Grant Funds - Other	-	12,500	-	-	-
100-000-461500-0000	Insurance Settlement	2,219	-	-	163,000	-
100-000-461600-0000	Interest Earned	148,573	76,594	25,000	154,800	123,800
100-000-461600-0107	Interest Earned-City Mgr loan	3,713	1,782	-	-	-
100-000-461700-0000	Lease Revenue	130,407	143,863	139,000	139,000	139,000
100-000-461800-0000	Miscellaneous Income	23,318	21,586	10,000	20,000	20,000
100-000-461800-0247	Misc Income - Reimb	29,114	15,135	-	73,000	-
100-000-461800-0258	Misc Income - Local Disaster	20,190	-	-	-	-
100-000-462050-3003	DUSD Reimbursements - Meetings	-	1,611	1,500	1,500	1,500
100-000-462050-3004	Reimbursements - Library Mtgs	-	126	300	300	300
100-000-462100-0000	POST Reimbursement	1,744	5,751	4,000	4,000	-
100-000-462700-0000	State Mandated Costs (SB90)	8,157	6,798	8,300	8,000	8,000
100-000-470100-0000	Unrealized Gain on Investments	(136,205)	(219,046)	-	-	-
<b>Fund Revenue</b>		<b>22,215,072</b>	<b>25,266,021</b>	<b>23,364,494</b>	<b>24,479,929</b>	<b>24,639,198</b>
100-000-491103-0000	Transfer from Recreation	5,398	4,947	973	973	4,647
100-000-491107-0000	Transfer from Public Benefit	1,676,836	1,005,412	682,218	682,218	702,665
100-000-491305-0000	Transfer from Sewer O&M	325,487	246,351	294,031	294,031	324,941
100-000-491310-0000	Transfer fr Sewer Impvmt (310)	16,121	15,188	18,164	18,164	23,946
100-000-491315-0000	Transfer from Sewer Rehab	1,574	1,318	2,412	2,412	6,934
100-000-491316-0000	Tsfr from Sewer Mixed (316)	2,616	3,465	9,029	9,029	4,606
100-000-491331-0000	Transfer from Water O&M	194,543	191,001	233,872	233,872	262,655
100-000-491334-0000	Tsfr from Water Capital Proj	1,986	1,849	2,756	2,756	3,664
100-000-491335-0000	Tsfr from Water Cap Proj Rehab	10,300	2,765	13,641	13,641	12,409
100-000-491350-0000	Transfer from Transit O&M	182,516	171,064	108,899	108,899	127,863
100-000-491410-0000	Transfer from Fire CIP	2,984	2,718	6,315	6,315	7,173
100-000-491420-0000	Transfer from Police CIP	2,744	2,592	6,047	6,047	5,480
100-000-491430-0000	Transfer from City Facilities	2,809	4,598	8,542	8,542	6,282
100-000-491440-0000	Transfer from Public Works	2,926	-	-	-	-
100-000-491450-0000	Transfer from Storm Drainage	-	3,837	6,347	6,347	6,966
100-000-491460-0000	Transfer from Transportation	10,696	15,599	30,044	30,044	28,090
100-000-491469-0000	Transfer from NEQ Infrastructure Fund	-	-	791	791	1,103
100-000-491470-0000	Transfer from Transit CIP	-	2,295	1,342	1,342	2,079
100-000-491480-0000	Transfer from Recreation CIP	13,645	42,703	6,135	6,135	10,670
100-000-491481-0000	Transfer from Parks CIP	2,383	2,098	2,521	2,521	1,704
100-000-491501-0000	Transfrom from ARPA	-	-	972,585	972,585	891,068
100-000-491530-0000	Transfer from Gas Tax	237,108	270,715	311,625	311,625	291,321
100-000-491531-0000	Transfer from RMRA	1,640	5,751	11,413	11,413	3,853
100-000-491540-0000	Transfer from Traffic Safety	2,291	2,217	3,639	3,639	3,502
100-000-491600-0000	Transfer from L&L	16,257	12,102	24,394	24,394	22,367
100-000-491651-0000	Transfer from Valley Glen CFD	13,092	17,987	20,701	20,701	19,292
100-000-491655-0000	Transfer from Pond CFD	2,686	4,003	7,793	7,793	6,019
100-000-491657-0000	Transfer from Homestead CFD DS	-	-	-	-	7,405
100-000-491725-0000	Transfer from Parklane CFD	6,237	9,722	33,408	33,408	10,229
100-000-491726-0000	Transfer from Valley Glen II	3,536	3,536	9,249	9,249	6,379
100-000-491728-0000	Transfer from Homestead CFD DS	-	-	6,804	6,804	46,678
100-000-491820-0000	Transfer from Equip Replace	15,684	-	3,274	3,274	-
100-000-491830-0000	Transfer from Building Reserve	-	90,000	20,000	20,000	-
<b>Transfers In</b>		<b>2,754,095</b>	<b>2,135,833</b>	<b>2,858,964</b>	<b>2,858,964</b>	<b>2,851,990</b>
100-000-521901-0000	Credit Card Processing Fees	13,400	14,022	18,000	18,000	18,000
100-000-522400-0000	Consultants - Professional	-	-	-	5,500	3,500

**City of Dixon Budget FY 2023-24**  
**000 - NON-DEPARTMENTAL**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-000-523800-0000	County Charges	51,353	61,509	55,417	55,417	62,067
100-000-529400-0000	Lease Purchase	115,664	125,643	151,091	151,091	164,073
100-000-560400-0000	Capital Outlay	-	42,588	31,542	31,542	-
	<b>Dept Expenditures</b>	<b>180,417</b>	<b>243,762</b>	<b>256,050</b>	<b>261,550</b>	<b>247,640</b>
100-000-591103-0000	Transfer to Recreation	7,923	8,610	2,770	599	-
100-000-591105-0000	Transfer to Community Support	-	-	-	-	32,865
100-000-591192-0000	Transfer to Eng. Reimb. Agmts	-	1,595,568	-	-	-
100-000-591193-0000	Transfer to Comm. Dev. Agmts	-	247,418	-	-	-
100-000-591400-0000	Transfer to Unrestricted CIP	165,417	427,054	190,871	190,871	-
100-000-591401-0000	Transfer to Pardi Market Proj	629,282	122,019	-	-	-
100-000-591525-0000	Transfer to HOME Fund	6,200	-	-	-	-
100-000-591550-0000	Transfer to Used Oil Grant Fund	-	-	-	-	813
100-000-591600-0000	Transfer to L&L	194,720	271,040	227,154	227,154	225,127
100-000-591655-0000	Transfer to CFD (655)	-	-	-	-	7,500
100-000-591840-0000	Transfer to PERS Stabilization	75,000	75,000	75,000	-	-
100-000-591841-0000	Transfer to OPEB Reserve	-	250,000	250,000	-	-
	<b>Transfers Out</b>	<b>1,078,542</b>	<b>2,996,709</b>	<b>745,795</b>	<b>418,624</b>	<b>266,305</b>
	<b>TOTAL FUND REVENUE</b>	<b>24,969,167</b>	<b>27,401,854</b>	<b>26,223,458</b>	<b>27,338,893</b>	<b>27,491,188</b>
	<b>TOTAL DEPT EXPENDITURES/TRANSFERS</b>	<b>1,258,959</b>	<b>3,240,471</b>	<b>1,001,845</b>	<b>680,174</b>	<b>513,945</b>

**City of Dixon Budget FY 2023-24**  
**000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)**  
**OPERATING EXPENSES SUMMARY SHEET**

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated	Budget	
521901	18,000	18,000	18,000	Credit card fees and processing equipment
522400	-	5,500	3,500	Lexipol Grant Subscription
523800	55,417	55,417	62,067	Property Tax Administration Fees
529400	151,091	151,091	164,073	\$146,148 Solar Panel Lease, \$17,925 City Hall Trailer Lease
560400	31,542	31,542	-	Capital Outlay
591103	2,770	599	-	Transfer to Recreation
591105	-	-	32,865	Transfer to Community Support
591400	190,871	190,871	-	Transfer to Unrestricted CIP
591550	-	-	813	Transfer to Used Oil Grant Fund
591600	227,154	227,154	225,127	Transfer to L&L
591655	-	-	7,500	Trasnfer to Brookfield CFD
591840	75,000	-	-	Transfer to PERS Stabilization Fund
591841	250,000	-	-	Transfer to OPEB Reserve
<b>Total</b>	<b>1,001,845</b>	<b>680,174</b>	<b>513,945</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>
Steve Bird	Mayor	2020-2024
Don Hendershot	Vice Mayor	2020-2024
Thom Bogue	Councilmember	2022-2026
Jim Ernest	Councilmember	2022-2026
Kevin Johnson	Councilmember	2020-2024

**City of Dixon Budget FY 2023-24**  
**111 - CITY COUNCIL**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
100-111-511100-0000	Salaries/Wages PT	33,800	32,130	39,414	33,800	39,414
100-111-511170-0000	Commissions/Committees	8,355	13,079	14,850	12,100	14,850
100-111-512100-0000	Medicare	3,130	3,335	4,039	3,368	4,114
100-111-512400-0000	Health Insurance	41,757	42,505	43,250	43,707	44,202
100-111-512500-0000	Unemployment Insurance	508	-	-	-	-
100-111-512600-0000	Worker's Comp Insurance	1,070	818	1,264	854	1,006
100-111-521800-0000	Communications	3,193	3,193	3,000	3,000	3,200
100-111-522400-0000	Consultants-Professional	-	4,500	7,900	7,900	7,900
100-111-524200-0000	Dues/Subscriptions	47,403	53,459	68,979	68,979	67,838
100-111-530200-0000	Meetings/Seminars	1,950	4,095	10,000	8,712	6,500
100-111-531000-0000	Mileage Reimbursement	-	-	1,000	1,000	500
100-111-531600-0000	Office Supplies	-	247	500	500	500
100-111-535600-0000	Special Supplies	2,955	4,057	6,000	4,711	12,500
<b>TOTAL DEPT. EXPENDITURES</b>		<b>144,122</b>	<b>161,417</b>	<b>200,196</b>	<b>188,631</b>	<b>202,524</b>

**City of Dixon Budget FY 2023-24**  
**111 - CITY COUNCIL**  
**OPERATING EXPENSES SUMMARY SHEET**

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
521800	3,000	3,000	3,200		iPad monthly access and insurance
522400	7,900	7,900	7,900		Council Strategic Planning Session
524200	68,979	68,979	67,838		League dues \$9,163; League North Bay \$350; Travis RAFC \$150; LAFCO \$28,779; ABAG \$5,816; Granicus subscription & Open Platform \$21,580; Travis Consortium \$2,000
530200	10,000	8,712	6,500		Annual League Conference (Long Beach), Solano EDC, Dixon Chamber Installation Lunch
531000	1,000	1,000	500		Mileage Reimbursement
531600	500	500	500		Office Supplies, including business cards
535600	6,000	4,711	12,500		Name plaques, publications, drinking water at City Hall; Closed Session meals, <b>Council Chairs</b>
<b>Total</b>	<b>97,379</b>	<b>94,802</b>	<b>98,938</b>		

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24**

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

Title	FTE	Full Time Equiv. Pay 51110	Soc Sec/ Medicare 512100	Health Insurance 512400	Workers' Comp 512600	Total Employee
<b><i>PERMANENT EMPLOYEES:</i></b>						
Mayor	1.00	7,710	1,764	15,351	143	24,968
Councilmember	1.00	6,576	200	7,200	122	14,098
Councilmember	1.00	6,576	200	7,200	122	14,098
Councilmember	1.00	6,576	200	7,200	122	14,098
Councilmember	1.00	6,576	200	7,200	122	14,098
Elected City Clerk	1.00	3,000	230	-	56	3,286
Treasurer	1.00	2,400	184	-	45	2,629
Planning Commission	6.00	7,200	552	-	132	7,884
Parks & Recreation Commission	6.00	5,400	414	-	102	5,916
Transportation Advisory Commission	5.00	2,250	170	-	40	2,460
Subtotal:	24.00	54,264	4,114	44,151	1,006	103,535
<i>Other payroll costs:</i>						
PERS Health Administration		-	-	51	-	51
Subtotal:		-	-	51	-	51
<b>GRAND TOTAL:</b>	<b>24.00</b>	<b>54,264</b>	<b>4,114</b>	<b>44,202</b>	<b>1,006</b>	<b>103,586</b>

# 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's Department also serves as the City's public information office.

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, with the exception of 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 – 2023 – Department Accomplishments**

- Presented the Council with the 11<sup>th</sup> consecutive annual balanced budget
- Completed labor negotiations with DPSMMA, DMSA and Local One
- Implemented mobile application for access to services, resources and information
- Implemented Rave alert system to improve communication during emergencies and sharing important City updates
- Partnered with local community groups to provide community-wide events
- Strengthened social media presence by increasing followers by 25% on Instagram, 20% on Facebook and 15% on Twitter.



### **Budget Year – 2024 – Department Work Plan/Goals**

- Coordinate increased City involvement in community events
- Continue working with developers to promote residential and commercial growth
- Continue to lead the City to maintain fiscal stability
- Maintain social media presence and utilize social media to share information about City services and events
- Conduct outreach for the Water Rate Ad Hoc Committee including bill inserts, social media posts and community presentations
- Continue to work with departments to improve website content, transparency and functionality.

**City of Dixon Budget FY 2023-24**  
**112 - CITY MANAGER**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-112-511000-0000	Salaries/Wages	197,416	340,561	417,247	375,653	456,338
100-112-511000-0264	Salaries/Wages - COVID 19	-	-	-	1,769	-
100-112-511010-0000	Admin Leave Paid	10,686	8,175	-	12,242	-
100-112-511700-0000	Auto Allowance	7,200	7,200	7,200	7,200	7,200
100-112-512100-0000	Medicare	2,915	4,902	6,583	5,609	7,168
100-112-512100-0264	Medicare - COVID 19	-	-	-	25	-
100-112-512200-0000	Retirement	103,753	142,389	85,099	143,171	149,908
100-112-512200-0264	Retirement - COVID 19	-	-	-	139	-
100-112-512300-0000	Disability Insurance	567	995	1,081	537	1,128
100-112-512400-0000	Health Insurance	17,407	28,327	29,669	26,978	30,907
100-112-512420-0000	Dental Insurance	229	457	458	447	458
100-112-512430-0000	Vision Insurance	116	232	232	227	232
100-112-512600-0000	Worker's Comp Insurance	862	1,063	1,533	1,425	1,563
100-112-521800-0209	Communications - Emp Stipend	1,140	1,140	2,280	2,280	2,280
100-112-522400-0000	Consultants - Professional	88,997	70,006	83,250	90,750	3,950
100-112-524200-0000	Dues/Subscriptions	-	2,639	1,200	1,200	1,555
100-112-530200-0000	Meetings/Seminars	550	1,201	9,900	5,812	9,900
100-112-531000-0000	Mileage Reimbursement	-	-	250	250	250
100-112-531600-0000	Office Supplies	10	129	200	200	200
100-112-531650-0000	Office/Software Maintenance	-	1,188	8,627	8,627	9,317
100-112-532600-0000	Special Events	-	-	33,500	33,500	-
100-112-535600-0000	Special Supplies	-	3,429	800	800	800
100-112-535750-0000	Training	-	644	200	200	-
<b>TOTAL DEPT. EXPENDITURES</b>		<b>431,848</b>	<b>614,676</b>	<b>689,309</b>	<b>719,039</b>	<b>683,154</b>

**City of Dixon Budget FY 2023-24**  
**112 - CITY MANAGER**  
**OPERATING EXPENSES SUMMARY SHEET**

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated	Budget	
521800-0209	2,280	2,280	2,280	Communications - Employee Stipend
522400	83,250	90,750	3,950	Graphic Design
524200	1,200	1,200	1,555	California City Manager Foundation (CCMF), Capió \$400, 3CMA \$400; <b>CAPIO Emergency Communications Academy \$430</b>
530200	9,900	5,812	9,900	League Annual Seminar and City Manager Conf & CAPIO Conf \$2,500
531000	250	250	250	Mileage reimbursement for PIO
531600	200	200	200	Office Supplies
531650	8,627	8,627	9,317	Canva Pro \$149, Hootsuite \$1188, Adobe Creative \$1020, Constant Contact \$960, Archive Social \$6,000
532600	33,500	33,500	-	Community Events Moved to Fund 105
535600	800	800	800	Special Supplies
535750	200	200	-	CAPIO Webinars
<b>Total</b>	<b>140,207</b>	<b>143,619</b>	<b>28,252</b>	

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

GENERAL FUND 100  
DEPT. 112  
CITY MANAGER

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
City Manager	1.00	327,052	37,554	20,005	229	116	5,032	567	1,042	391,597
Public Information Officer	1.00	136,486	10,265	10,825	229	116	2,136	561	521	161,140
Subtotal:	2.00	463,538	47,819	30,830	458	232	7,168	1,128	1,563	552,737
<i>Other payroll costs:</i>										
PERS Health Admin		-	-	77	-	-	-	-	-	77
Retirement Health Benefit		-	-	-	-	-	-	-	-	-
PERS Retirement UAL		-	102,089	-	-	-	-	-	-	102,089
Subtotal:		-	102,089	77	-	-	-	-	-	102,166
GRAND TOTAL:	2.00	463,538	149,908	30,907	458	232	7,168	1,128	1,563	654,903

# 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 – 2023 – Department Accomplishments**

- Coordinated the annual filing of Campaign Statements and Statements of Economic Interests
- Conducted the November 2022 General Municipal Election
- Recruited and filled commission and committee vacancies
- Coordinated all responses to Public Records Act requests for public documents
- Maintained the Municipal Code
- Preserved and managed the City's official records for efficient access and retrieval
- Implemented a City-wide electronic agenda management system
- Converted city documents into digital records
- Successfully held hybrid in-person/remote meetings

### **Budget Year – 2024 – Department Work Plan/Goals**

- Continue to work with departments on Records Retention
- Implement further website updates to improve governmental transparency
- Continue to provide excellent customer service to the public and other departments

**City of Dixon Budget FY 2023-24**  
**113 - CITY CLERK**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-113-511000-0000	Salaries/Wages	194,284	227,270	279,321	260,410	316,989
100-113-511000-0264	Salaries/Wages - COVID 19	2,552	6,490	-	-	-
100-113-511020-0000	Comp Paid	-	-	-	60	-
100-113-511100-0000	Salaries/Wages PT	950	3,404	11,803	2,505	12,199
100-113-511100-3003	Salaries/Wages PT - DUSD Mtgs	-	1,411	-	1,000	-
100-113-511100-3004	Salaries/Wages PT- Library Mtg	-	123	-	102	-
100-113-511200-0000	Overtime	2,257	2,474	2,500	-	2,500
100-113-511900-0000	Separation Pay	-	510	-	-	-
100-113-512100-0000	Medicare	2,827	3,421	5,031	3,861	5,520
100-113-512100-0264	Medicare - COVID 19	39	79	-	-	-
100-113-512100-3003	Medicare - DUSD Mtgs	-	20	-	15	-
100-113-512100-3004	Medicare - Library Mtgs	-	2	-	1	-
100-113-512200-0000	Retirement	55,943	66,790	54,334	70,176	77,619
100-113-512200-0264	Retirement - COVID 19	588	2,009	-	-	-
100-113-512210-0000	Retirement - PARS	12	44	153	33	159
100-113-512210-3003	Retirement - PARS/DUSD Mtgs	-	18	-	13	-
100-113-512210-3004	Retirement - PARS-Library Mtgs	-	2	-	1	-
100-113-512300-0000	Disability Insurance	771	943	1,123	508	1,282
100-113-512400-0000	Health Insurance	39,193	50,686	53,564	46,682	49,215
100-113-512401-0000	Retiree Health	1,711	1,771	1,806	906	2,081
100-113-512420-0000	Dental Insurance	724	853	860	855	916
100-113-512430-0000	Vision Insurance	368	433	437	434	464
100-113-512500-0000	Unemployment Insurance	20	(306)	-	-	-
100-113-512600-0000	Worker's Comp Insurance	910	773	1,183	1,034	1,248
100-113-520400-0000	Advertising/Publications	9,220	5,078	13,000	13,000	13,000
100-113-521800-0000	Communications	123	122	150	150	150
100-113-522400-0000	Consultants - Professional	3,720	1,883	16,000	12,170	11,000
100-113-522600-0000	Contr Servs - Non Professional	1,201	1,626	2,500	2,500	2,500
100-113-524200-0000	Dues/Subscriptions	379	654	400	400	500
100-113-524600-0000	Elections	24,413	93,496	60,000	60,000	-
100-113-530200-0000	Meetings/Seminars	663	-	4,300	4,300	3,500
100-113-531000-0000	Mileage Reimbursement	224	217	500	500	500
100-113-531400-0000	Office Equip Maint/Rental	3,393	3,021	3,500	3,500	3,500
100-113-531600-0000	Office Supplies	279	987	2,500	2,500	1,500
100-113-531600-0103	Office Supp -General City Hall	3,797	5,010	6,000	6,000	6,000
100-113-531650-0000	Office / Software Maintenance	-	-	7,500	7,500	7,500
100-113-531900-0000	Permits/Licenses/Fees	-	20	-	-	-
100-113-532800-0000	Postage	11,512	10,083	15,000	15,000	12,700
100-113-535600-0000	Special Supplies	-	170	-	-	-
100-113-560400-0000	Capital Outlay	-	995	6,505	6,505	-
<b>TOTAL DEPT. EXPENDITURES</b>		<b>362,074</b>	<b>492,582</b>	<b>549,970</b>	<b>522,622</b>	<b>532,542</b>

## City of Dixon Budget FY 2023-24

### 113 - CITY CLERK

#### OPERATING EXPENSES SUMMARY

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
520400	13,000	13,000	13,000		Advertising public hearings; bid and public notices; publishing ordinances
521800	150	150	150		Communications - City Hall cell phone
522400	16,000	12,170	11,000		Consultants - Code Publishing for updates to municipal code; Hearing Officer Services \$5,000 max per fiscal year
522600	2,500	2,500	2,500		City Hall alarm contract
524200	400	400	500		Professional organization membership dues and subscriptions - CCAC, IIMC
524600	60,000	60,000	-		No Election in FY 23-24
530200	3,500	3,500	3,500		Technical Training for Clerks for Deputy Clerk, Nuts & Bolts for Admin Clerk
531000	500	500	500		Employee mileage reimbursement for: classes, seminars, training, out-of-town meetings, etc.
531400	3,500	3,500	3,500		Records retention management-Corodata
531600	2,500	2,500	1,500		Office Supplies - printer cartridges, handbook binding supplies
531600-0103	6,000	6,000	6,000		City Hall general office supplies
531650	-	7,500	7,500		Peak Agenda Management Subscription Fee
532800	15,000	15,000	12,700		City postage meter and postage supplies
<b>Total</b>	<b>123,050</b>	<b>126,720</b>	<b>62,350</b>		

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

GENERAL FUND 100  
DEPT. 113  
CITY CLERK

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>											
Administrative City Clerk	1.00	135,560	-	12,221	7,225	229	116	2,070	525	487	158,433
Deputy Clerk	1.00	82,733	-	6,263	19,981	229	116	1,489	343	318	111,472
Administrative Clerk I	1.00	50,969	-	3,914	14,617	229	116	951	214	199	71,209
Administrative Clerk I	1.00	47,727	-	3,665	7,225	229	116	797	200	186	60,145
Subtotal:	4.00	316,989	-	26,063	49,048	916	464	5,307	1,282	1,190	401,259
<b>Temporary Personnel</b>											
	Hours										
Audio Video Technician	550	-	12,199	159	-	-	-	177	-	48	12,583
Subtotal:	550	-	12,199	159	-	-	-	177	-	48	12,583
<b>Other payroll costs:</b>											
PERS Health Administration		-	-	-	167	-	-	-	-	-	167
Retirement Health Benefit		-	-	-	2,081	-	-	-	-	-	2,081
PERS Retirement UAL		-	-	51,556	-	-	-	-	-	-	51,556
Overtime		2,500						36		10	2,546
Subtotal:		2,500	-	51,556	2,248	-	-	36	-	10	56,350
<b>GRAND TOTAL:</b>	<b>4.00</b>	<b>319,489</b>	<b>12,199</b>	<b>77,778</b>	<b>51,296</b>	<b>916</b>	<b>464</b>	<b>5,520</b>	<b>1,282</b>	<b>1,248</b>	<b>470,192</b>



# Finance

The Finance Department, plans, directs, and coordinates the fiscal 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 provides management with information necessary for sound fiscal 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 and fixed assets. The Finance Department is also responsible for investing and safeguarding the City's cash in accordance with City Council's adopted investment policies.

The Finance Department serves as a customer service portal for citizens via the service counter. Staff processes over 6,400 utility bills on a monthly basis, receiving payments and responding to customer inquiries.

## Finance 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 and financial services.

### **Current Year – 2023 – Department Accomplishments**

- Implemented the utility portion of the Enterprise Resources Planning (ERP) software, increasing availability of service to customers
- Implemented core financial portion of the ERP, increasing efficiency in maintaining City finances
- Implemented Government Accounting Standards Board Statement 96 – Subscriptions
- Selected and implemented lease, subscription and debt tracking software
- Assisted with costing for labor contracts and Memorandum of Understanding (MOU's)

### **Budget Year – 2024 – Department Work Plan/Goals**

- Go live with advanced scheduling portion of (ERP) software
- Assist with the implementation of the permitting portion of the ERP
- Assist with costing for labor contracts through supporting the City's chief negotiator and the team for MOU's

**City of Dixon Budget FY 2023-24**  
**114 - FINANCE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-114-511000-0000	Salaries/Wages	549,390	630,762	906,742	862,039	969,477
100-114-511000-0221	Salaries/Wages - Pub Rec Req	766	108	-	-	-
100-114-511000-0264	Salaries/Wages - COVID 19	3,593	4,999	-	2,757	-
100-114-511010-0000	Admin Leave Paid	7,796	5,155	-	2,383	-
100-114-511100-0000	Salaries/Wages PT	12,840	18,336	-	-	-
100-114-511200-0000	Overtime	51	751	6,000	2,317	6,000
100-114-511900-0000	Separation Pay	2,092	4,059	-	-	-
100-114-512100-0000	Medicare	8,347	9,724	15,284	12,969	16,303
100-114-512100-0221	Medicare - Pub Rec Req	11	2	-	-	-
100-114-512100-0264	Medicare - COVID 19	50	63	-	38	-
100-114-512200-0000	Retirement	144,330	172,789	178,264	173,027	184,489
100-114-512200-0221	Retirement - Pub Rec Req	36	5	-	-	-
100-114-512200-0264	Retirement - COVID 19	189	769	-	1,112	-
100-114-512300-0000	Disability Insurance	2,212	2,398	3,497	1,737	3,721
100-114-512400-0000	Health Insurance	85,324	88,973	141,496	121,055	148,924
100-114-512401-0000	Retiree Health	5,977	5,313	5,422	2,719	6,426
100-114-512420-0000	Dental Insurance	1,527	1,584	2,290	2,015	2,290
100-114-512430-0000	Vision Insurance	776	805	1,160	1,023	1,160
100-114-512500-0000	Unemployment Insurance	-	7,220	-	3,758	-
100-114-512600-0000	Worker's Comp Insurance	2,549	2,096	3,714	3,367	3,691
100-114-520860-0000	Cash Over/Short	(11)	91	50	50	50
100-114-521800-0209	Communications - Emp Stipend	1,140	1,140	1,200	1,200	1,200
100-114-521900-0000	Bank Fees	3,580	4,175	5,000	5,000	4,200
100-114-522400-0000	Consultants - Professional	62,706	126,364	240,866	240,866	73,319
100-114-523200-0000	Contractual Services/Audit	42,571	42,869	80,829	80,829	55,175
100-114-524200-0000	Dues/Subscriptions	410	410	750	750	440
100-114-530200-0000	Meetings/Seminars	450	4,186	6,500	6,500	6,000
100-114-531000-0000	Mileage Reimbursement	-	-	400	400	-
100-114-531600-0000	Office Supplies	3,440	7,035	6,700	6,700	6,450
100-114-531650-0000	Office/Software Maintenance	33,804	30,441	152,523	152,523	154,953
100-114-535600-0000	Special Supplies	3,006	2,615	3,900	3,900	3,900
100-114-535750-0000	Training	1,055	665	2,500	2,500	2,000
<b>TOTAL DEPT. EXPENDITURES</b>		<b>980,007</b>	<b>1,175,900</b>	<b>1,765,087</b>	<b>1,693,534</b>	<b>1,650,168</b>

# City of Dixon Budget FY 2023-24

## 114 - FINANCE

### OPERATING EXPENSES SUMMARY

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
520860	50	50	50		Cash over/short
521800-0209	1,200	1,200	1,200		Communications - Emp Stipend
521900	5,000	5,000	4,200		Bank fees, also allocated with Wastewater & Water Funds
522400	240,866	240,866	73,319		HdL Co, ongoing sales tax \$21,619 & property tax review \$11,000; Investment custodial security services, Zions National \$6,000; PFM Investment Consultant Services, \$31,200 Wellhouse & Assoc - SB90 Claims \$3,500, Note: If HdL recoveries exceed \$10,000 an additional appropriation will be needed
523200	80,829	80,829	55,175		Annual Audit - contract with LSL \$48,790; Decreased for other fund portion of audit; \$1,175 Statistical Reports, \$4,750 actuarial reports; GFOA \$460
524200	750	750	440		Memberships: GFOA, CSMFO, Springbrook
530200	6,500	6,500	6,000		Meetings/Seminars: CSMFO in Sacramento; CSMFO Quarterly Meetings, Budget Training
531000	400	400	-		Mileage for staff training
531400	-	-	-		Office Equip Maint/Rental
531600	6,700	6,700	6,450		Office Supplies
531650	152,523	152,523	154,953		Office/Software Maintenance - Springbrook financial system maintenance \$23,600, Tyler annual maintenance \$111,353, Debtbook \$20,000
535600	3,900	3,900	3,900		Miscellaneous Forms; Business License forms
535750	2,500	2,500	2,000		Training - Microsoft classes; Annual Payroll update
<b>Total</b>	<b>254,102</b>	<b>501,218</b>	<b>307,687</b>		

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24**

**GENERAL FUND 100  
DEPT. 114  
FINANCE**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
Finance Director	1.00	199,925	26,596	20,005	229	116	3,189	567	738	251,365
Finance Analyst II	1.00	117,639	5,872	7,225	229	116	1,811	484	449	133,825
Finance Analyst I	1.00	98,969	7,442	19,981	229	116	1,725	407	378	129,247
Finance Analyst I	1.00	98,075	7,374	19,981	229	116	1,712	403	374	128,264
Finance Analyst I	1.00	95,035	7,140	19,981	229	116	1,668	390	363	124,922
Senior Accountant	1.00	103,504	7,780	7,225	229	116	1,606	425	395	121,280
Sr. Account Clerk	1.00	81,047	7,343	7,225	229	116	1,280	309	287	97,836
Account Clerk II	1.00	64,032	4,918	19,981	229	116	1,218	269	250	91,013
Accounting & Payroll Analyst	1.00	69,623	3,551	7,225	229	116	1,114	292	272	82,422
Account Clerk I	1.00	41,628	3,197	19,981	229	116	893	175	162	66,381
Subtotal:	10.00	969,477	81,213	148,810	2,290	1,160	16,216	3,721	3,668	1,226,555
<i>Other payroll costs:</i>										
PERS Health Admin		-	-	114	-	-	-	-	-	114
Retirement Health Benefit		-	-	6,426	-	-	-	-	-	6,426
PERS Retirement UAL		-	103,276	-	-	-	-	-	-	103,276
Overtime		6,000	-	-	-	-	87	-	23	6,110
Subtotal:		6,000	103,276	6,540	-	-	87	-	23	115,926
<b>GRAND TOTAL:</b>	<b>10.00</b>	<b>975,477</b>	<b>184,489</b>	<b>155,350</b>	<b>2,290</b>	<b>1,160</b>	<b>16,303</b>	<b>3,721</b>	<b>3,691</b>	<b>1,342,481</b>

# Human Resources

The Human Resources Department provides centralized human resources functions, including recruitment, classification, compensation and benefit administration, development and training, employee relations, employee recognition and maintenance of employee records. In addition, Human Resources manages the City's physical and human assets through risk identification, prevention, training, administration of the City's self-insured workers' compensation program, and other risk-sharing programs.

## 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 – 2023 –HR and Risk Management Department Accomplishments**

#### **Recruitment**

- Completed 29 recruitments year-to-date resulting in 21 filled positions
  - Successfully completed Lieutenant recruitment resulting in 2 promotions
  - Hiring Bonus program for Police resulted in 4 Police Officer filled positions
  - Employee Referral Bonus program for Critical-to-fill positions resulted in 3 filled positions
- Recruited 6 volunteer Fire Fighters scheduled to be completed with pre-employment in May 2023
- Initiated recruitment for Recreation and Aquatic temporary/seasonal positions scheduled to begin in May-June 2023
- Participated in Workforce Development Board (WDB) 2023 NorCal Career Fair

#### **Training and Development**

- Provided 8 Staff and Supervisory trainings for 22-23 through Liebert Cassidy Employee Relations Consortium
- Mandated City-wide Anti-Harassment bi-annual trainings for staff, supervisors and management with completion in March of 2023

#### **Compensation**

- Updated Compensation Plans for Confidentials-Mid Management & Temporary Seasonal
- Completed Salary Surveys for the following groups:
  - Senior Management staff
  - Dixon Mid-Manager's Supervisor's Association
  - Confidentials-Mid Management Group
  - Dixon Public Safety Mid-Management Association
  - Local One

## **Labor Relations**

- Completed Labor Negotiations with the following labor groups:
  - Dixon Mid-Manager's and Supervisor's Association
  - Local One
  - Dixon Public Safety Mid-Management Association

## **Employee Recognition and Engagement**

- Recognized 4 employees with Star Awards for promoting safety, teamwork, customer service and cost savings to the City
- Led Annual Employee Appreciation Event

## **Risk Management**

- Completed City Hall Lobby Security Project i.e. access controls and counter shield
- Implemented ADA compliant software for user accessibility to City's websites
- Conducted Ergo evaluations for current employees and new hires
- Developed handbook procedures for Risk Management Programs
- Completed annual renewals for the following self-insured programs: Liability, Property, Cyber, Crime and Worker's Compensation
- Appointed as NCCSIF Claims committee chair for liability and worker's compensation programs
  - Chaired 4-member ad-hoc Worker's Compensation committee to evaluate WC administrators through RFP process:
    - Resulted in transition of new NCCSIF Worker's Compensation administrator effective July 1, 2023
- Attended CalPELRA and Public Agency Risk Management Conferences to leverage local government risk management best practices

## **Projects**

- Partnered with Finance to implement new Finance software
- Continuing scanning project for HR documents
- Developed and implemented new policies and procedures for ID Badges, Bereavement, etc.

## **Budget Year – 2024 – Department Work Plan/Goals**

- Develop New Employee 6-Month onboarding program to engage new employees in role specific training, City processes and systems
- Develop and roll out Performance Evaluation and Personnel Action Forms online modules
- Develop supervisory training program for current and newly promoted supervisors
- Add additional carriers to connect direct to Benefit Administration system to increase efficiencies
- Streamline Risk Management procedural processes for claims, reporting, etc.

**City of Dixon Budget FY 2023-24**  
**115 - HUMAN RESOURCES**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-115-511000-0000	Salaries/Wages	234,596	245,523	335,016	275,258	296,032
100-115-511000-0264	Salaries/Wages - COVID 19	233	2,552	-	1,300	-
100-115-511000-3008	Salaries/Wages - ARPA	-	1,678	-	50,510	65,284
100-115-511200-0000	Overtime	-	107	-	-	-
100-115-512100-0000	Medicare	3,531	3,724	5,674	4,116	4,872
100-115-512100-0264	Medicare - COVID 19	3	34	-	17	-
100-115-512100-3008	Medicare - ARPA	-	21	-	721	1,170
100-115-512200-0000	Retirement	59,934	67,564	65,457	65,796	70,149
100-115-512200-0264	Retirement - HR COVID	107	356	-	392	-
100-115-512200-3008	Retirement - ARPA	-	132	-	3,961	5,014
100-115-512300-0000	Disability Insurance	925	957	1,241	616	1,309
100-115-512400-0000	Health Insurance	29,900	36,638	56,295	38,849	40,028
100-115-512400-3008	Health Insurance - ARPA	-	-	-	8,047	15,376
100-115-512420-0000	Dental Insurance	461	475	687	673	687
100-115-512430-0000	Vision Insurance	234	241	348	342	348
100-115-512600-0000	Worker's Comp Insurance	1,066	795	1,334	1,263	1,333
100-115-521800-0000	Communications	456	456	456	456	456
100-115-521800-0209	Communications - Emp Stipend	1,140	1,140	1,140	1,140	1,140
100-115-522400-0000	Consultants-Professional	17,236	4,300	15,851	10,277	10,277
100-115-524000-0000	DMV Exams/ Physicals	-	1,551	3,750	3,750	3,750
100-115-524200-0000	Dues/Subscriptions	150	-	300	300	300
100-115-524800-0000	Employee Assistance Program	26,975	26,912	29,000	29,000	29,000
100-115-525200-0000	Employee Event	2,513	2,874	3,000	3,000	3,000
100-115-525400-0000	Employee Recognition Awards	4,536	5,040	5,950	5,950	5,950
100-115-527200-0000	Hepatitis Shots	-	-	320	320	320
100-115-530200-0000	Meetings/Seminars	1,510	1,848	1,906	1,906	1,906
100-115-530200-0247	Meetings/Seminars-Reimb	(991)	5,437	4,000	4,000	4,000
100-115-531000-0000	Mileage Reimbursement	-	-	200	200	200
100-115-531600-0000	Office Supplies	627	3,775	1,000	1,000	1,000
100-115-531650-0000	Office/Software Maintenance	5,426	5,697	-	-	-
100-115-532000-0000	Personnel/Recruiting	55,635	30,837	37,364	37,364	34,364
100-115-532400-0000	Physical/Psych Exams	17,484	31,347	32,516	32,516	29,130
100-115-533000-0000	Benefit Plan Administration	9,664	9,771	14,186	14,186	14,186
100-115-535600-0000	Special Supplies	938	458	32,243	32,243	1,716
100-115-535600-0247	Special Supplies - Reimburse	(163)	744	-	-	-
100-115-535800-0000	Training - Employee Program	800	3,761	8,000	8,000	8,000
<b>TOTAL DEPT. EXPENDITURES</b>		<b>474,927</b>	<b>496,744</b>	<b>657,234</b>	<b>637,469</b>	<b>650,297</b>

# City of Dixon Budget FY 2023-24

## 115 - HUMAN RESOURCES OPERATING EXPENSE SUMMARY

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated		
521800	456	456	456	Communications - Wi-Fi for HR laptop
521800-0209	1,140	1,140	1,140	Cell phone stipend
522400	15,851	10,277	10,277	Hearing officer, Investigations, LCW ERC, HR Consulting for projects
524000	3,750	3,750	3,750	DMV Exams/Physicals
524200	300	300	300	Professional organization dues and subscriptions -- IPMA, HRCI, Fred Pryor
524800	29,000	29,000	29,000	Employee Assistance Program ACI & Cordico
525200	3,000	3,000	3,000	Employee Appreciation Event
525400	5,950	5,950	5,950	Employee service awards, STAR award program, EE of the year and Retiree plaques
527200	320	320	320	Hepatitis Shots
530200	1,906	1,906	1,906	Conferences and Seminars for: CalPELRA, PARMA, CAJPA
530200-0247	4,000	4,000	4,000	NCCSIF Training Budget
531000	200	200	200	Employee mileage reimbursement
531600	1,000	1,000	1,000	Office Supplies - printer cartridges, employee identification cards, HR folders
532000	37,364	37,364	34,364	Personnel/Recruiting - for all departments; Pre-employment background/credit checks; skills testing, Government online recruitment program, HR onboarding system
532400	32,516	32,516	29,130	Pre-employment, post-accident, reasonable suspicion/random drug tests; Pre-employment physicals, Fire Physicals bi-annual and psychological exams
533000	14,186	14,186	14,186	Flex Spending Account Administration (125 Plan); Basic Pacific (COBRA Administration); PERS Survivor Benefit; PARS administration, Aflac@work
535600	32,243	32,243	1,716	Bilingual certification/Recert (done every 3 yrs) California Chamber of Commerce Labor Law Posters
535800	8,000	8,000	8,000	Employee Education Reimbursement Program
<b>Total</b>	<b>191,182</b>	<b>185,608</b>	<b>148,695</b>	



CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

GENERAL FUND 100  
DEPT. 115  
HUMAN RESOURCES

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
Human Resources Director	1.00	172,894	12,680	20,005	229	116	2,797	567	644	209,932
HR/Risk Analyst II	1.00	123,138	11,012	19,981	229	116	2,075	473	439	157,463
HR Technician I	1.00	65,284	5,014	15,376	229	116	1,170	269	250	87,708
Subtotal:	3.00	361,316	28,706	55,362	687	348	6,042	1,309	1,333	455,103
<i>Other payroll costs:</i>										
PERS Health Admin		-	-	42	-	-	-	-	-	42
PERS Retirement UAL		-	46,457	-	-	-	-	-	-	46,457
Subtotal:		-	46,457	42	-	-	-	-	-	46,499
<b>GRAND TOTAL:</b>	<b>3.00</b>	<b>361,316</b>	<b>75,163</b>	<b>55,404</b>	<b>687</b>	<b>348</b>	<b>6,042</b>	<b>1,309</b>	<b>1,333</b>	<b>501,602</b>

# Information Technology

The services provided by Information Technology including maintenance of server and workstation hardware, supporting electronic document storage, retrieval, and archiving through domain, document, and backup servers. Updating and supporting applications such as MS office, provide electronic messaging through Exchange, Outlook, and other instant messaging services, maintaining desktop phone support, ensuring data connectivity for site wireless, remote VPN, intranet, and internet, supporting video conferencing solutions and maintaining domain printing services. Information Technology services are performed by a contract with Apex Technology Management, LLP.

## Information Technology Mission

Develop and maintain highly effective, reliable, secure, and up to date information systems to support financial, administrative and operational functions. Facilitate the collection, storage, security and integrity of electronic data while ensuring appropriate access.

### **Current Year – 2023 – Department Accomplishments**

- New Domain Controller for Police Department
- Replaced multiple Backup Power Systems
- Upgraded cyber security posture to provide real time protection for the city
- Successfully Upgraded SCADA System for WWTP.
- Implemented new Podium system with instruction for City Clerks to be able to run presentations for City Council meetings
- Improved network reliability with zero days of downtime
- Deployed Single Sign-On for Multiple applications.
- Backup System Repair
- Wolfcom to Axon data extraction solution
- To date, completed 13,696 service, project and automated maintenance tickets

### **Budget Year – 2024 – Department Work Plan/Goals**

- Upgrade Engineering GIS Server
- Replace 10-year-old server at Police Department
- Upgrade/Replace 20% of the City's aging computer systems
- Upgrade video surveillance capabilities at WWTF, Police Department & City Hall
- Complete City Wide Wireless project with upgraded cabling infrastructure
- Finalize and utilize MDM solution
- Complete the consolidation and upgrade of mobile devices/phones city wide

**City of Dixon Budget FY 2023-24**  
**116 - INFORMATION TECHNOLOGY**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
100-116-512500-0000	Unemployment Insurance	11,700	-	-	-	
100-116-521800-0000	Communications	17,211	15,451	37,800	37,800	37,800
100-116-522400-0000	Consultants - Professional	351,306	306,836	402,680	402,680	384,117
100-116-522400-0221	Consultants - Professional PRA	1,266	-	-	-	-
100-116-531400-0000	Office Equip Maint/Rental	35,494	39,629	42,600	42,600	42,600
100-116-531600-0000	Office Supplies	-	-	150	150	150
100-116-531650-0000	Office/Software Maint	57,101	17,949	51,442	51,442	65,001
100-116-535600-0000	Special Supplies	53,494	47,077	53,317	53,317	55,174
100-116-560400-0000	Capital Outlay	28,112	-	268,790	268,790	40,900
<b>TOTAL DEPT. EXPENDITURES</b>		<b>555,685</b>	<b>426,942</b>	<b>856,779</b>	<b>856,779</b>	<b>625,742</b>

**City of Dixon Budget FY 2023-24**  
**116 - INFORMATION TECHNOLOGY**  
**OPERATING EXPENSES SUMMARY**

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated	Budget	
521800	37,800	37,800	37,800	City Hall phone service and Wave internet
522400	402,680	402,680	384,117	APEX support \$28,073/mo. + Overtime & Managed Security, Digital Umbrella for Microsoft 365 \$5,364, Managed Security - DiD Advanced \$58,500
531400	42,600	42,600	42,600	Printer maintenance; City Hall workroom copier lease estimate \$850/mo, amount varies by use, color use needed for Council, Planning Commission; \$2,700/mo Ring Central Phones
531600	150	150	150	Office Supplies
531650	51,442	51,442	65,001	\$2,400 Zoom, \$3,000 DocsVault, \$3,300 EvoGov, \$7,800 Image Source and other certificates, VMWare Workspace, Veeam Backup Essentials, NetMotion, SonicWall AGSS, Microsoft 365GCC
535600	53,317	53,317	55,174	Special Supplies - \$4,484 Warranty Renewals, \$39,442 replace 37 workstations & \$10,000 for minor IT supplies, <b>UPS Battery Replacement</b>
560400	268,790	268,790	40,900	Capital Outlay - see detail on Capital Equipment page
<b>Total</b>	<b>856,779</b>	<b>856,779</b>	<b>625,742</b>	

**City of Dixon Budget FY 2023-24**  
**CAPITAL EQUIPMENT (not included in Capital Project Funds)**  
**116 - INFORMATION TECHNOLOGY**

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	PD Production Host Server (1) Replace the R620	35,000	1.00	35,000
	E	Engineering Server	5,900	1.00	5,900
				<b>Total</b>	<b>40,900</b>

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

## **City Attorney**

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

### **City Attorney Mission**

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

**City of Dixon Budget FY 2023-24**  
**118 - CITY ATTORNEY**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
100-118-529600-0000	Legal Services	557,022	487,952	714,000	693,183	669,581
100-118-529600-0221	Legal Services/PRA	10,657	13,098	-	-	-
100-118-529600-0264	Legal Services - Covid 19	56,965	38,186	-	-	-
100-118-535950-0000	Uninsures Losses	2,403	12,000	-	-	-
<b>TOTAL DEPT. EXPENDITURES</b>		<b>627,047</b>	<b>551,236</b>	<b>714,000</b>	<b>693,183</b>	<b>669,581</b>

**City of Dixon Budget FY 2023-24**  
**119 - INSURANCE**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
100-119-527800-0000	Insurance - Liability	169,791	252,708	288,228	288,228	302,639
100-119-528000-0000	Insurance - Mobile Equipment	32,549	36,038	39,684	39,684	43,668
100-119-528200-0000	Insurance - Property	188,506	303,989	342,138	342,138	444,779
100-119-535600-0000	Special Supplies	2,742	-	22,273	22,273	10,000
100-119-535600-0247	Special Supplies - Reimb	655	12,468	15,000	15,000	15,000
100-119-535950-0000	Uninsured Losses	-	2,000	-	-	-
<b>TOTAL DEPT. EXPENDITURES</b>		<b>394,243</b>	<b>607,203</b>	<b>707,323</b>	<b>707,323</b>	<b>816,087</b>

## **Community Development Department**

The Dixon Community Development Department is comprised of the Planning Division, Building Division, and Economic Development Division. These three 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 Division is responsible for implementation of the various building codes, health and safety codes, and other codes related to proper construction practices. Duties include review of construction plans, issuance of permits, calculation and tracking of permit and impact fee and daily site inspections. Other duties include code enforcement and preparation of monthly activity reports.

Both the Planning Division and Building 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.

The Economic Development Division is responsible for the planning and implementation of the City's economic development programs, including industry retention and attraction efforts. The Economic Development and Grants Manager serves as a key connection with the local business community; providing direct assistance to businesses and referrals to partner organizations to strengthen individual businesses and grow the local job base.

The Division maintains associated data, including labor, land and building availability. It provides interface with regional, state and federal resources and incentive programs. As needed, the Division develops marketing materials for the purpose of branding and showcasing opportunities for economic enhancement.

In addition, the Economic Development and Grants Manager serves as the City's Grants Manager, with responsibility for securing and managing grants and funds associated with the HOME program, CDBG and RDA homeowner and business loans and COVID Relief Funds. The Economic Development and Grants Manager identifies and makes application for grants to improve amenities within the City such as parks and streetscapes. This Economic Development and Grants Manager position is currently vacant and a potential reorganization will be considered this year.

### **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 (2023) - Department Accomplishments**

### **Planning Division:**

- Continued review and processing of planning entitlements for previously residential approved subdivisions at Valley Glen, Parklane, and Homestead, including processing through Planning Commission
  - Design Review for 180-unit affordable housing development in Homestead, required by the Development Agreement;
- Received 41 Home Occupation Permits and 34 Planning Entitlement applications, including the following notable projects:
  - Quick Quack car wash at 220 Dorset Ct - Approved Design Review for new car wash.
  - Quick Quack car wash at NW corner of N. Lincoln St/Stratford Ave - Approved Design Review for new car wash.
  - Rotten Robies at 2299 N First St (NW corner of N First St/N Lincoln St)– Issued determination of Public Convenience or Necessity for convenience store to sell alcohol.
  - Bank of Stockton at 2200 N First St (NE corner of N First St/Vaughn Rd) - Approved Design Review for new bank and two retail buildings.
  - Lincoln Square mixed use development at 2299 N First St (NW corner of N First St/N Lincoln St)– Approved Rezoning, Planned Development, Design Review, and Tentative Map for a mixed use project consisting of a Rotten Robbie's gas station and car wash and 100 small lot, detached single family homes
  - Whiskey Barrel Pub/Lounge at 178 N 1<sup>st</sup> St – Approved Use Permit for a new pub lounge in former Bank of America building.
  - 2355 North Lincoln Street - Approved a Design Review Permit to allow changes to the exterior façade of the existing building.
  - New Fire station in Homestead subdivision – Provided comments on preliminary design for new fire station in the Homestead subdivision.
  - 2299 Commerce Way (Dixon Commerce Center) – Approved Design Review for a 125,712 sq. ft. expansion to the existing 427,042 sq. ft. warehouse building and associated site improvements.
  - 2600 Plaza Court – Approved a Conditional Use Permit for a Public Convenience and Necessity (PCN) determination to allow a proposed liquor store to have a Type 21 alcohol license which would permit the sale of beer, wine, and distilled spirits for off-site consumption.

- Modified tasks included in approved grant funding through both the Local Early Action Planning Grants (LEAP) and Regional Early Action Planning Grants (REAP) to accelerate housing production and to implement the sixth cycle Regional Housing Needs Assessment (RHNA) and Zoning Ordinance update.
- Processed multiple preliminary applications for initial staff feedback, before formal submittal of an application, including.
  - Mid Town Development (NE corner of East H St/N First St) – Pre Application for a mini storage, and housing and commercial on a vacant 15 acre site.
  - Market Village Apartments and office (Corner of Market Way/Ary Ln) – Pre application for 90-unit apartment complex with corresponding amenities, as well as a new, detached, 6,000 sq. ft. commercial/retail building.
  - VHS Academy (NE corner of East A St/N Second St ) - Pre application for new two story, 15,000 sq ft school on vacant lot.
  - Food Trailer Sale (Vacant Lot on N Lincoln Ave) - Pre application for a commercial operation to sell food trailers, including temporary sales building and future permanent building.
  - Continued bi-weekly meetings and discussion with developers for Milk Farm redevelopment project.
- Continued efforts to update two major General Plan implementation action items,
  - Comprehensive Zoning Ordinance and Map update - Conducted workshops, a community survey and prepared a preliminary draft of the Zoning Ordinance and Zoning Map. Conducted three study sessions with a joint session of the Planning Commission and City Council to review the draft.
  - 6<sup>th</sup> Cycle Housing Element and Natural Environment Element Update - Adopted the 6<sup>th</sup> cycle Dixon Housing Element update and associated update to the Natural Environment Element. Facilitated two introductory meetings for both initiatives before the Planning Commission and City Council, two hearings on the Draft Housing Element, prior to submittal to the State for their review, and conducted adoption hearings before the Planning Commission and City Council. The Housing Element was ultimately adopted by the City Council in March 2023 and has been submitted to the State for certification.
- Met and responded to weekly inquiries on various large scale development projects or re-use opportunities.
- Maintained the Development Review Committee to facilitate inter-departmental coordination and information sharing with all City departments involved in development review and improve processes.
- Began early stages of implementation for new permit tracking software system, including developing business process maps to illustrate current permit processes.

**Building Division:**

- Completed the Tri-Annual Building and Fire code update by adopting an Ordinance adopting the 2022 building and fire codes and updated the local amendments.
- Conducted all residential, commercial and industrial building inspection and plan review for development projects city-wide.
- Received 1,336 building permit applications, issued 1,230 building permits and finalised 695 permits in calendar year 2022, a decrease of 17% in number of permit applications from calendar year 2021 and 34% increase from the average number of applications over a 9 year period (2014-2022).
- Reorganized two vacant Building Plans Examiner positions, creating a Permit Technician I/II position and a Building Inspector I/II position. Started recruitment for Permit Technician position and will start recruitment for Building Inspector in late Spring 2023.
- Completed plan review and permit issuance for major projects, including Gateway Assisted Living Center, North Bay Healthcare Urgent Care Clinic, Cardinal CT building renovations and addition, two Quick Quack car washes, Bank of Stockton and two retail buildings, Rotten Robbie's gas station, and Silvey Villas a 72 unit affordable housing project.

**Economic Development Division:**

- Continued to make economic development among the highest priorities for the City, including proactively reaching out to potential new businesses and streamlining processes to encourage business retention and attraction.
- Coordinated the City's participation in a feature article on the City of Dixon in Business View magazine, including securing reprints to be used by the Chamber of Commerce and the local real estate community to promote the City as a business and residential location.
- Served as the City's formal staff link to Solano EDC, serving on the Board of Directors and on the Economic Development Professionals Task Force.
- Produced marketing materials for use at conferences and events where the City's attributes can be displayed.
- Worked with local primary employers to assist with expansion projects.
- Applied for and obtained grant funding for Northwest Park improvements and La Esperanza Park and applied for grant funding for four electric vehicle charging stations within the City.
- Implemented and completed the City's COVID-19 Small Business Support Forgivable Loan program. Working through the California Department of Housing and Community Development (HCD), secured two rounds of forgivable loans totaling \$585,000 in direct assistance to eighteen Dixon small businesses.

- Maintained a website presence, including a comprehensive page of more than 1,500 links to local, regional, state and federal business resources to assist in business retention and attraction efforts.
- Participated in interviews and provided data for an article featuring City of Dixon in Business View magazine, a national industry magazine.
- Facilitated grant funding to local businesses for COVID relief programs.
- Maintained email communication with local businesses about resources, including timely information about business resources, and programs, with an emphasis on business retention.
- Commenced an outreach initiative to all newly licensed businesses in the City, to welcome business and provide a point of contact.

## **Budget Year – 2024 – Department Work Plan/Goals**

### **Department Goals**

- Continue to facilitate the Southwest Dixon Development, including continued development of new homes, as well as commercial development phase near freeway.
- Continue to facilitate new residential, commercial and industrial development applications in a timely, consistent and efficient manner.
- Continue the Development Review Committee to facilitate inter-departmental coordination with all City departments involved in development review, and improve processes.
- Work collaboratively with the Economic Development Division to streamline the permit process and promote development.
- Work with vendor to implement new permit tracking software as a means to improve building and planning permitting procedures and reporting and improve online application submittal process.
- Focus on promoting development of high tax generating uses, needed neighborhood serving and job producing uses in key locations.

### **Planning Division**

- Continue implementation of the General Plan 2040 programs and actions.
- Complete the 6<sup>th</sup> cycle Housing Element (2023-2031) update process for adoption by early 2023 and begin implementation of the programs.
- Continue the comprehensive update to Zoning Ordinance (Chapter 18 of Dixon Municipal Code) to make consistent with recently adopted General Plan 2040, and modernize and streamline the currently outdated Zoning Ordinance, with goal to complete by end of 2023.

- Initiate the process to prepare a Climate Change Action plan as required by the General Plan and Housing Element by summer 2024.
- Improve policies and procedures for planning review of items.
- Manage and oversee planning processes for three large potential or recently applied development applications, including the 260 acre vacant site in Northeast Quadrant and redevelopment of Milk Farm site, and development application requesting housing in Phase 5 of Homestead.
- Continue to pursue an increase in staffing and improve procedures to meet the high demands of current planning inquiries and applications and activities.

### **Building Division**

- Monitor building permit activity and if activity and corresponding fees increase, seek additional contractual funding to address increases in workload to maintain turnaround times.
- On board and train two new positions in the Building Division following recruitments, including the Permit Technician I/II and the Building Inspector I/II.
- Continue permitting and inspections for remaining lots for Valley Glen, Sutton/Parklane and Homestead subdivisions, along with maintaining permitting and inspections for high volume of residential and non-residential construction activity throughout the rest of the city.
- Assess and identify improvements to building permit process and initiate modifications to create procedures, consistency and efficiency in permitting.
- Work with staff to train and earn recognized credentials to meet the demand of the latest edition of the California Building Codes.
- Respond to concerns by members of the public regarding safety and habitability of existing buildings in the City.
- Continue to process the increasing volume of solar panel applications in a timely and efficient manner, per state guidelines.
- In anticipation of the upcoming Tyler EnerGov Permitting software implementation, update building permit fees from a square footage methodology back to a valuation based methodology in order to create consistency in fees, and ensure fees are proportional to the work performed .

### **Economic Development Division**

- Complete assessment of vacant Economic and Development Grants Manager to determine best manner by which to reorganize position and fulfill grant administration and business/economic development tasks, but also address other departmental needs for staffing, including housing element reporting and implementation.

- Partner with all City Departments to continue to pursue grant funding opportunities that benefit the City.
- Serve as the City's lead with Solano Economic Development Corporation (EDC) in the implementation of their EDA grant to complete Forward Solano III strategic plan.
- Continue efforts to recruit and attract priority retail/shopping uses and employment generating businesses to Dixon.
- Deepen relationships with the offices of state and federal office holders in order to maximize opportunities for grant funding, with an emphasis on programs that could assist with key infrastructure projects to serve the NE Quad.
- Monitor Priority Production Area (PPA) program and seek funding or other opportunities for use in the NE Quad.
- Develop a program to showcase Dixon's primary employers on social media for the purpose of building awareness of mix of industry sectors within Dixon and to assist with talent attraction.
- Expand awareness within the City of the need to address the issues of inclusion and equity and their relationship to success in securing state and federal grants.
- Identify opportunities to establish productive relationships with UC Davis for the purpose of developing partnerships with key industry sectors that could benefit from corporate locations to Dixon.

**City of Dixon Budget FY 2023-24**  
**132 - COMMUNITY DEVELOPMENT**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-132-511000-0000	Salaries/Wages	524,081	615,742	701,384	556,675	866,331
100-132-511000-0264	Salaries/Wages - COVID 19	-	4,987	-	-	-
100-132-511010-0000	Admin Leave Paid	4,471	4,695	-	-	-
100-132-511020-0000	Comp Paid	566	-	-	-	-
100-132-511200-0000	Overtime	1,417	1,121	2,500	160	2,500
100-132-511900-0000	Separation Pay	-	-	-	2,929	-
100-132-512100-0000	Medicare	7,592	8,867	11,329	8,137	14,413
100-132-512200-0000	Retirement	44,397	52,625	157,620	44,885	66,814
100-132-512300-0000	Disability Insurance	2,064	2,451	2,775	1,165	3,474
100-132-512400-0000	Health Insurance	66,074	76,238	77,368	60,368	125,344
100-132-512401-0000	Retiree Health	3,446	3,551	3,617	1,814	6,988
100-132-512420-0000	Dental Insurance	1,282	1,386	1,303	855	1,832
100-132-512430-0000	Vision Insurance	651	704	660	434	928
100-132-512600-0000	Worker's Comp Insurance	12,944	7,891	7,526	5,077	8,850
100-132-521200-0108	Business Development	-	-	5,000	5,000	-
100-132-521800-0000	Communications	123	216	540	540	600
100-132-521800-0209	Communications - Emp Stipend	1,428	1,914	3,072	3,072	1,500
100-132-522400-0000	Consultants - Professional	62,083	16,200	-	-	50,000
100-132-522400-0108	Consultants - Econ Dev	5,000	-	23,600	23,600	6,600
100-132-522400-0109	Consultants-Professional-Bldg	-	153,983	579,950	579,950	170,000
100-132-522400-2409	Consult-Inspect-Homestead P1V2	19,470	-	-	-	-
100-132-522400-2412	Consult-Inspect-Homestead P1V3	21,527	-	-	-	-
100-132-522400-2446	Consult-inspect-Homestead P1V3	90,574	-	-	-	-
100-132-522400-2449	Consult-Inspect-HomesteadP1V3B	78,324	-	-	-	-
100-132-522400-2450	Consult-Inspect-Homestead P1V1	93,479	-	-	-	-
100-132-523800-0000	County Charges	50	-	350	350	350
100-132-524200-0000	Dues/Subscriptions	854	791	1,175	1,175	1,175
100-132-524200-0108	Dues/Subscriptions - Econ Dev	8,850	10,060	10,340	10,340	8,000
100-132-524200-0109	Dues/Subscriptions - Building	-	-	1,770	1,770	2,020
100-132-525800-0000	Equipment Rental	130	5,828	5,868	5,868	5,900
100-132-530200-0000	Meetings/Seminars	-	3,222	2,500	2,500	-
100-132-530200-0108	Meetings/Seminars - Econ Dev	112	854	350	350	350
100-132-531000-0000	Mileage Reimbursement	-	-	600	600	500
100-132-531000-0108	Mileage Reimbursement-Econ Dev	-	122	400	400	200
100-132-531600-0000	Office Supplies	1,125	889	2,500	2,500	2,500
100-132-531650-0000	Office/Software Maintenance	-	3,174	-	-	-
100-132-535600-0000	Special Supplies	1,644	2,523	9,705	9,705	4,000
100-132-535750-0000	Training	950	1,623	3,250	3,250	1,945
100-132-535750-0108	Training - Econ Dev	40	1,319	2,000	2,000	-
100-132-535750-0109	Training - Building	-	-	4,500	4,500	4,000
100-132-537500-0000	Vehicle Fuel	931	1,157	1,500	1,500	1,500
100-132-538000-0000	Vehicle Parts/Maintenance	283	247	875	875	875
<b>TOTAL DEPT. EXPENDITURES</b>		<b>1,055,962</b>	<b>984,379</b>	<b>1,625,927</b>	<b>1,342,343</b>	<b>1,359,489</b>

**City of Dixon Budget FY 2023-24**  
**132 - COMMUNITY DEVELOPMENT**  
**OPERATING EXPENSES SUMMARY**

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated	Budget	
521200-0108	5,000	5,000	-	Marketing materials, community outreach. potential new business attraction, trade show attendance, or client relations.
521800	540	540	600	City issued Cell phone for Building Inspector with data and hot spot for inspections (\$45/month)
521800-0209	3,072	3,072	1,500	Communications - Employee Stipend for Community Dev Director (\$50/month) <b>Building Official (\$75/month)</b>
522400	-	-	50,000	<b>Consultants (Planning) - Contract planning assistance to work on overflow planning projects, temp help and potential intern</b>
522400-0108	23,600	23,600	6,600	Consultants (ED) - 1) Hellman Lease Agreement digital sign commission (\$550/month)
522400-0109	579,950	579,950	170,000	Consultants (Building) - 1) 3rd party Building Plan Review (\$130k); 2) Inspections Staff Augmentation (\$40k)
523800	350	350	350	County Fees For Recording Various Documents (i.e. Negative Declaration notices, Notices of Determination, Notices of Exemptions 7 @ \$50)
524200	1,175	1,175	1,175	Dues/Subscriptions (Planning) - APA membership for CDD \$650 and Planner \$525
524200-0108	10,340	10,340	8,000	Dues/Subscriptions (Econ Dev) - Solano EDC
524200-0109	1,770	1,770	2,020	Dues/Subscriptions (Building) - Membership Dues for CALBO and ICC for building staff. ICC (\$200/person x4), SWABO (\$250 + \$200/person after 1st x3) and IAEI for 1 inspector (\$120), <b>Napa Solano Chapter CALBO (\$250)</b>
525800	5,868	5,868	5,900	Equipment Rental - Lease costs for Ford Ranger
530200	2,500	2,500	-	Meetings and Seminars (Planning)
530200-0108	350	350	350	Meetings/Seminars (Econ Dev) - Misc Econ Dev meetings /seminars.
531000	600	600	500	Mileage reimbursement for Planning and Building staff
531000-0108	400	400	200	Mileage Reimbursement - Econ Dev
531600	2,500	2,500	2,500	Office Supplies - Adding due to staffing increase
535600	9,705	9,705	4,000	Miscellaneous Supplies - 1) Boot allowance for inspectors; 2) Three shirts per MOU for 3 field staff; 3) One Jacket or Sweater for building inspectors and Building Official; 4) ACEC Guide Books for two planning staff; 5) Building Inspection equipment
535750	3,250	3,250	1,945	Training (Planning) 1) Registration and travel for 2 Planning Commissioners to League of CA Cities (\$1,250) and 2) training/classes for planning staff (\$695)
535750-0108	2,000	2,000	-	Training (Econ Dev)
535750-0109	4,500	4,500	4,000	Training (Building)
537500	1,500	1,500	1,500	Fuel for inspection vehicles -2 vehicles, Ford Ranger (leased) and Nissan Frontier (owned)
<b>Total</b>	<b>659,845</b>	<b>659,845</b>	<b>262,015</b>	



CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

GENERAL FUND 100  
DEPT. 132  
COMMUNITY DEVELOPMENT

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
Comm. Development Director	1.00	181,058	16,944	20,005	229	116	2,915	567	654	222,488
Chief Building Official	1.00	136,712	10,461	20,005	229	116	2,272	648	2,534	172,977
Econ. Develop/Grants Mgr	1.00	115,846	8,856	15,376	229	116	1,903	484	450	143,260
Associate Planner	1.00	101,781	5,168	7,225	229	116	1,581	413	384	116,897
Associate Planner	1.00	85,373	6,526	19,981	229	116	1,528	357	331	114,441
Building Inspector II	1.00	96,833	7,437	7,225	229	116	1,509	395	1,749	115,493
Building Plans Examiner I	1.00	81,227	6,238	15,376	229	116	1,401	326	1,445	106,358
Permit Technician II	1.00	67,501	5,184	19,981	229	116	1,268	284	1,256	95,819
Subtotal:	8.00	866,331	66,814	125,174	1,832	928	14,377	3,474	8,803	1,087,733
<i>Other payroll costs:</i>										
PERS Health Admin		-	-	170	-	-	-	-	-	170
Retirement Health Benefit		-	-	6,988	-	-	-	-	-	6,988
PERS Retirement UAL		-	-	-	-	-	-	-	-	-
Overtime		2,500	-	-	-	-	36	-	47	2,583
Subtotal:		2,500	-	7,158	-	-	36	-	47	9,741
<b>GRAND TOTAL:</b>	<b>8.00</b>	<b>868,831</b>	<b>66,814</b>	<b>132,332</b>	<b>1,832</b>	<b>928</b>	<b>14,413</b>	<b>3,474</b>	<b>8,850</b>	<b>1,097,474</b>

# Engineering & Utilities

The Engineering/Utilities Department is responsible for the design of residential and commercial developments, construction oversight of infrastructure within the City Right-of-Way, and operation and maintenance of utilities used, owned, and enjoyed by the public. The majority of municipal utilities infrastructure is managed within Enterprise Accounts including the municipal water distribution system/facilities, the sewer collection system, and the wastewater treatment facility. Engineering and Stormwater infrastructure/facilities are managed through the Engineering & Utilities General Fund. Further, Engineering manages various Capital Improvement Project and Community Facility District Funds.

The General Fund Engineering/Utilities include:

- Division 143 – Engineering
- Division 144 – Collections Division - Stormwater Operations and Maintenance

## Engineering Mission

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

## **Current Year – 2023 – Department Accomplishments**

### **Engineering:**

- Reviewed various commercial and residential development projects through planning and design
- Continued construction oversight for various Capital Improvement Projects and the following subdivisions: Parklane, Valley Glen, and Southwest/Homestead
- Continued management of the City's Capital Improvement Program
- Continued management of Sidewalk Repair Program
- Processed encroachment, transportation, and grading permits
- Continued support for various internal City stakeholders and departments
- Designed and implemented of the Subdivision Slurry Project and 2022 Street Rehabilitation Project using RMRA Funding
- Completed an update to the City Engineering Standards and Specifications
- Completed Pardi Market Plaza Improvement project
- Completed design of the Parkway Boulevard Western Embankment project

- Completed design for the pedestrian crossing improvements on East A Street
- Updated Caltrans Maintenance Agreements
- Completed construction of the Police Department Training Facility
- Adopted Regional and local Active Transportation Plans
- Adopted the Countywide Local Road Safety Plan

**Collections Division – Stormwater Operations & Maintenance:**

- Completed ongoing rehabilitation and protection of storm drain inlets
- Completed ongoing cleaning and video inspection of City-wide stormwater infrastructure
- Operation and maintenance of seven City stormwater detention ponds and two pump stations
- Assumed full operation and maintenance of stormwater detention Pond C after successful close of Bio-Filtration Project
- Hosted three Solano Resource Conservation District community cleanup and educational events promoting stormwater education (Earth Day, Coastal Cleanup, Watershed Explorers)
- Completed Cal OES Division of Safety of Dams Pond A dam inspection
- Completed annual Phase II Municipal Separate Storm Sewer System certification
- Began implementation of Pyrethroid Management Plan
- Initiated Storm Drain Master Plan Update Capital Improvement Program effort

**Budget Year – 2024 – Department Work Plan/Goals**

**Engineering:**

- Continue to review various commercial and residential development projects through planning and design
- Continue construction oversight for various Capital Improvement Projects and the following subdivisions: Parklane, Valley Glen, and Southwest/Homestead
- Continue to process encroachment, transportation, and grading permits
- Continue support for various internal stakeholders and departments
- Continue working on the necessary traffic studies to support new development
- Continue construction of Parkway Boulevard Western Embankment project

- Complete design to “State of readiness” for the Parkway Boulevard Grade Separation project
- Continue coordination efforts and application submissions for grant funding opportunities
- Complete the update to the Speed Zone Survey
- Complete the construction of various pedestrian crossing improvements
- Continue oversight of various traffic signal improvements along South 1<sup>st</sup> Street and West A Street
- Complete the design of the Vaughn Road Realignment to support development in the Northeast Quadrant
- Continue efforts to complete various interchange studies along the I-80 Corridor

**Collections Division – Stormwater Operations & Maintenance:**

- Continue program to clean and video city-wide storm drain system
- Continue operation and maintenance of seven City stormwater detention ponds and two pump stations.
- Continue replacement program for storm drain inlets citywide
- Continue stormwater best management practices in order to comply with evolving State regulations including continued implementation of Pyrethroid Management Plan with newly required Integrated Pest Management Policy and integration of Trash Amendment
- Continue buildout and improvements to Valley Glen pump station, Detention Pond A, and drainage Lateral 1 to accommodate Division staff and improve operational efficiency
- Continue to host and promote Solano RCD Earth Day, Coastal Cleanup, and Watershed Explorers community cleanup and educational events
- Assume operation of new stormwater detention pond and associated pump station in the Homestead Development
- Continue annual Cal OES Division of Safety of Dams Pond A dam inspection compliance
- Continue annual Phase II Municipal Separate Storm Sewer System certification
- Continue Storm Drain Master Plan Update Capital Improvement Program effort

**City of Dixon Budget FY 2023-24**  
**143 - ENGINEERING**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-143-511000-0000	Salaries/Wages	472,956	327,414	528,512	388,831	553,436
100-143-511000-0264	Salaries/Wages - COVID 19	2,159	5,219	-	596	-
100-143-511000-1508	Salaries/Wages - PD Fence	115	-	-	-	-
100-143-511020-0000	Comp Paid	69	-	-	-	-
100-143-511100-0000	Salaries/Wages PT	109	1,127	-	-	-
100-143-511200-0000	Overtime	442	3,678	5,000	252	5,000
100-143-511900-0000	Separation Pay	59,573	1,397	-	-	-
100-143-512100-0000	Medicare	7,393	4,638	9,035	5,349	9,284
100-143-512100-0264	Medicare - COVID 19	-	-	-	7	-
100-143-512200-0000	Retirement	97,704	27,851	102,557	29,135	41,720
100-143-512200-0264	Retirement - COVID 19	-	-	-	47	-
100-143-512210-0000	Retirement - PARS	1	15	-	-	-
100-143-512300-0000	Disability Insurance	1,919	1,282	2,024	720	2,141
100-143-512400-0000	Health Insurance	73,020	57,218	89,755	72,985	81,951
100-143-512420-0000	Dental Insurance	1,236	798	1,145	894	1,145
100-143-512430-0000	Vision Insurance	628	405	580	454	580
100-143-512500-0000	Unemployment Insurance	6,353	-	-	-	-
100-143-512600-0000	Worker's Comp Insurance	10,097	5,410	7,705	6,387	6,763
100-143-520400-0000	Advertising/Publications	267	470	500	500	500
100-143-521000-0000	Bld/Site Maintenance	2,482	2,580	8,280	7,280	3,500
100-143-521800-0000	Communications	2,361	3,044	6,000	6,000	4,500
100-143-521800-0209	Communications - Emp Stipend	3,075	975	-	-	-
100-143-522400-0000	Consultants - Professional	287,817	419,138	363,000	363,000	237,000
100-143-522600-0000	Contr Servs - Non Professional	1,825	1,978	2,700	2,700	2,700
100-143-524200-0000	Dues/Subscriptions	231	190	1,000	1,000	2,000
100-143-525800-0000	Equip Rental	2,493	22,503	23,875	23,875	23,875
100-143-526000-0000	Equip Repairs/Maintenance	-	-	500	500	500
100-143-530200-0000	Meetings/Seminars	40	99	100	100	4,000
100-143-531000-0000	Mileage Reimbursement	209	2	100	-	-
100-143-531400-0000	Office Equip Maint/Rental	3,446	3,095	3,350	3,350	6,000
100-143-531600-0000	Office Supplies	3,790	5,217	5,175	4,175	4,000
100-143-531650-0000	Office/Software Maintenance	23,983	14,580	36,590	28,726	30,998
100-143-535600-0000	Special Supplies	1,557	21,802	5,500	2,500	6,500
100-143-535600-0264	Special Supplies/COVID 19	93	-	-	-	-
100-143-535750-0000	Training	4,027	1,157	4,500	3,500	10,000
100-143-535900-0000	Uniforms	2,442	880	2,000	2,000	1,600
100-143-536000-0000	Utilities	6,146	5,150	4,500	5,292	5,200
100-143-537500-0000	Vehicle Fuel	955	1,933	2,000	2,000	2,800
100-143-538000-0000	Vehicle Parts/Maintenance	3,309	607	1,350	1,350	1,000
100-143-539000-0000	Water	2,307	2,622	3,800	3,800	3,000
100-143-560400-0000	Capital Outlay	-	-	12,130	12,130	-
<b>TOTAL DEPT. EXPENDITURES</b>		<b>1,086,629</b>	<b>944,473</b>	<b>1,233,263</b>	<b>979,436</b>	<b>1,051,693</b>

# City of Dixon Budget FY 2023-24

## 143 - ENGINEERING

### OPERATIONS EXPENSE SUMMARY

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
520400	500	500	500		Advertising/Publications; Notice of Exemptions
521000	8,280	7,280	3,500		Custodial supplies (Annex and Trailer) \$2,500; HVAC maintenance \$1,000
521800	6,000	6,000	4,500		Telephone system (\$240/month) & Cell phones 5-employees
522400	363,000	363,000	237,000		Misc. on call engineering services - environmental, geotechnical, traffic/transportation, material testing, appraisal/assessments, surveying, GIS mapping, utility design/hydraulic modeling
522600	2,700	2,700	2,700		Alarm system, \$1,500 (Annex and Trailer); Pest Control, \$1,200 (\$100/month)
524200	1,000	1,000	2,000		CASQA (CA. Stormwater Quality Assn.) for access to manual updates; PE license renewals (bi-annual); Eng memberships (APWA/ASCE/etc.)
525800	23,875	23,875	23,875		Equipment Rental \$500; Vehicle leases \$23,375 (Vehicles 104, 106, 107, 109)
526000	500	500	500		Computer/voicemail maintenance and repairs
530200	100	100	4,000		Travel expenses - meetings/training/conferences
531000	100	-			Mileage reimbursement
531400	3,350	3,350	6,000		Copier Contract/Maintenance (\$5,000+prints (3yr lease)); Plotter maintenance (\$500)
531600	5,175	4,175	4,000		Postage, paper for computer, plotter, map copier, copier toner, business cards, misc. supplies, coffee, water cooler service
531650	36,590	28,726	30,998		Software Maintenance and Annual licensing, including Solano County GIS Aerial (\$4,000), AutoDesk (DLT Solutions) (\$2,590), ArcGIS Pro/Online (\$2,000), Streetsaver (\$5,000), Plan-IT (\$750), Handheld GIS annual fee (\$2,428), MyCivic (\$12,610), <b>Bluebeam (\$1,500)</b> , Dropbox (\$120)
535600	5,500	2,500	6,500		Misc. small tools, street and advance warning signs (\$2,000); <b>CAD work station (\$3,000); Remote work tablet (\$1,500)</b>
535750	4,500	3,500	10,000		Training for 5 staff (various positions) - including AutoCAD, GIS, computer skills, pavement management, Map Act, safety, development fees and other engineering matters
535900	2,000	2,000	1,600		PPE- boots, safety vests, jackets, hard hats and work gloves
536000	4,500	5,292	5,200		Electricity and gas for Annex and Trailer
537500	2,000	2,000	2,800		Fuel for four (4) vehicles
538000	1,350	1,350	1,000		Vehicle repairs/parts
539000	3,800	3,800	3,000		Water service for Annex and Trailer (Cal Water Service)
<b>Total</b>	<b>486,950</b>	<b>473,778</b>	<b>349,673</b>		

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

GENERAL FUND 100  
DEPT. 143  
ENGINEERING

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
City Engineer/Utilities Director	1.00	176,293	12,932	20,005	229	116	2,846	567	657	213,645
Sr. Civil Engineer	1.00	126,368	9,529	7,249	229	116	1,937	521	2,308	148,257
Junior Engineer	1.00	95,801	7,357	14,617	229	116	1,601	402	1,782	121,905
Junior Engineer	1.00	89,735	6,892	19,981	229	116	1,591	377	1,669	120,590
Administrative Assistant	1.00	65,239	5,010	19,981	229	116	1,236	274	254	92,339
Subtotal:	5	553,436	41,720	81,833	1,145	580	9,211	2,141	6,670	696,736
<i>Other payroll costs:</i>										
PERS Health Admin		-	-	118	-	-	-	-	-	118
Retirement Health Benefit		-	-	-	-	-	-	-	-	-
PERS Retirement UAL		-	-	-	-	-	-	-	-	-
Overtime		5,000	-	-	-	-	73	-	93	5,166
Subtotal:		5,000	-	118	-	-	73	-	93	5,284
<b>GRAND TOTAL:</b>	<b>5.00</b>	<b>558,436</b>	<b>41,720</b>	<b>81,951</b>	<b>1,145</b>	<b>580</b>	<b>9,284</b>	<b>2,141</b>	<b>6,763</b>	<b>702,020</b>

**City of Dixon Budget FY 2023-24**  
**144 - STORM DRAIN MAINTENANCE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-144-511000-0000	Salaries/Wages	66,531	62,431	86,603	50,209	76,086
100-144-511000-0264	Salaries/Wages - COVID 19	77	286	-	283	-
100-144-511020-0000	Comp Paid	672	1,487	-	3,095	-
100-144-511200-0000	Overtime	1,730	8,129	15,000	4,709	15,600
100-144-511200-0265	Overtime- Protest Safety	266	-	-	-	-
100-144-511200-3002	Overtime - Grillin & Chillin	-	-	-	234	-
100-144-511200-3006	Overtime - May Fair Parade	-	86	-	-	-
100-144-511300-0000	Standby	5,002	5,390	6,400	5,280	5,500
100-144-511900-0000	Separation Pay	659	-	-	1,498	-
100-144-512100-0000	Medicare	999	1,122	1,630	1,229	1,699
100-144-512100-0264	Medicare - COVID 19	1	4	-	4	-
100-144-512100-0265	Medicare- Protest Safety	3	-	-	-	-
100-144-512100-3002	Medicare - Grillin & Chillin	-	-	-	3	-
100-144-512100-3006	Medicare - May Fair Parade	-	1	-	-	-
100-144-512200-0000	Retirement	21,821	23,926	14,207	13,278	14,300
100-144-512200-0264	Retirement - COVID 19	6	147	-	22	-
100-144-512300-0000	Disability Insurance	269	257	290	116	315
100-144-512400-0000	Health Insurance	16,586	14,847	18,774	12,673	20,010
100-144-512401-0000	Retiree Health	-	-	-	3,643	5,512
100-144-512420-0000	Dental Insurance	218	220	228	179	228
100-144-512430-0000	Vision Insurance	111	112	116	91	116
100-144-512500-0000	Unemployment Insurance	583	932	-	-	-
100-144-512600-0000	Worker's Comp Insurance	8,862	7,698	11,580	8,747	13,709
100-144-520400-0000	Advertising/Publications	-	1,032	1,500	1,500	1,500
100-144-521400-0000	Chemicals	1,661	2,936	5,500	5,500	7,000
100-144-521800-0000	Communications	913	966	1,500	1,500	1,500
100-144-522400-0000	Consultants - Professional	-	-	15,000	15,000	-
100-144-522600-0000	Contr Servs - Non Professional	-	1,241	77,689	74,689	75,500
100-144-524200-0000	Dues/Subscriptions	-	-	1,200	1,200	1,200
100-144-525800-0000	Equip Rental	313	-	10,600	10,600	2,250
100-144-526000-0000	Equip Repairs/Maintenance	3,641	8,332	10,000	10,000	12,500
100-144-531400-0000	Office Equip Maint/Rental	180	637	1,260	1,260	-
100-144-531600-0000	Office Supplies	586	328	1,000	1,000	750
100-144-531650-0000	Office/Software Maintenance	870	-	3,500	3,500	1,000
100-144-531900-0000	Permits/Licenses/Fees	47,975	45,685	75,117	71,321	54,064
100-144-533400-0000	Public Education	-	-	4,040	4,040	5,100
100-144-535500-0000	Small Tools	656	1,154	3,000	3,000	2,500
100-144-535600-0000	Special Supplies	4,406	3,468	6,000	6,000	7,600
100-144-535750-0000	Training	2,552	1,194	4,500	4,500	3,975
100-144-535900-0000	Uniforms	800	1,322	1,750	1,750	2,500
100-144-536000-0000	Utilities	385	304	400	400	400
100-144-537500-0000	Vehicle Fuel	2,190	2,302	3,000	3,000	4,200
100-144-538000-0000	Vehicle Parts/Maintenance	3,926	2,469	4,800	4,800	5,200
100-144-539000-0000	Water	-	-	1,750	1,750	1,250
100-144-560400-0000	Capital Outlay	-	11,357	75,311	75,311	140,000
<b>TOTAL DEPT. EXPENDITURES</b>		<b>195,450</b>	<b>211,799</b>	<b>463,245</b>	<b>406,914</b>	<b>483,063</b>



## City of Dixon Budget FY 2023-24

### 144 - STORM DRAIN MAINTENANCE OPERATING EXPENSES SUMMARY

2023		2024		Brief Detail Description
Account Code	Budget	Estimated	Budget	
520400	1,500	1,500	1,500	\$1,200 Coastal Cleanup; \$300 Advertising - Earth Day, Pond Activities, Stormwater outreach and education
521400	5,500	5,500	7,000	Chemicals for vegetation management; fertilizer/growth regulator; chemical containment materials
521800	1,500	1,500	1,500	Pump station land line
522400	15,000	15,000	-	Construction Specifications Update
522600	77,689	74,689	75,500	\$50k Storm drain repair/replacement, pond maintenance; replacing 2 catch basins @ \$12k ea; \$1,500 water sampling activities
524200	1,200	1,200	1,200	Annual dues for pesticide certification (4 employees x \$300)
525800	10,600	10,600	2,250	Misc. rental equipment for storm drain maintenance and 5 storm ponds (Evans, Creekside, Hall, Industrial, Doyle)
526000	10,000	10,000	12,500	Parts to repair equipment, including Doyle drainage pond pumps. VacCon mounted equipment repairs; <b>\$2,500 for John Deere mower tires &amp; rims</b>
531400	1,260	1,260	-	Office Equipment/Maintenance
531600	1,000	1,000	750	Copier/computer paper; print cartridges, business cards, misc. office supplies
531650	3,500	3,500	1,000	general printer, computer, phone, etc
531900	75,117	71,321	54,064	Dept. of Water Resources \$1,600; YSAQMD permit No. P-12-07 \$600; YSAQMD 6" trash pump permit \$500; DRCD Ditch Maintenance Fee \$20,133; Dixon Regional Watershed JPA Admin Fee \$6,089; Solano County Water Authority \$1,000; SRWCB MS4 permit 5S48M2000078 \$10,602; Division of Safety of Dams Pond A Insp. fee \$4,800; Solano County Water Agency Ulatris FCP fee \$5,740 (63% 100-154, 37% 651-610); CASQA Pyrethroid Plan OWOW Fees \$3,000
533400	4,040	4,040	5,100	Beverage Container Grant - Watershed Explorers 3rd Grade Field Trip Program (\$500 Read-ride; \$4,600 from Solano RCD)
535500	3,000	3,000	2,500	Small tools for storm drain maintenance
535600	6,000	6,000	7,600	\$3,500 - gravel/rip rap for 5 ponds; \$800 - safety: harnesses, cones/signs; \$1,300 - concrete, erosion control, cleaning heads; traffic control materials \$750; sandbag sand for residents \$1,250
535750	4,500	4,500	3,975	\$3,600 NASSCO Certs (25% 154, 75% 305-301); \$1600 Pesticides (50% 154, 50% 305-301); \$500 TCP (25% 154, 75% 305-301); \$800 Confined Space (25% 154 75% 305-301); \$2,000 Annual Storm Water Regulation Training, \$1,000 HAZMAT (25% 154, 75% 305-301)
535900	1,750	1,750	2,500	Uniforms, boots, jackets, \$500 PPE - 4 staff
536000	400	400	400	Electricity for Lateral 1 monitoring stations (no funds currently for offline Doyle PS if activated)
537500	3,000	3,000	4,200	Fuel for vehicles and equipment - 4 staff
538000	4,800	4,800	5,200	Parts to repair vehicles including old VacCon truck and pesticide truck;
539000	1,750	1,750	1,250	Water - irrigation systems @ Doyle Ln & Creekside if necessary; Refill of VacCon truck tanks as necessary
560400	75,311	75,311	140,000	See Capital Equipment sheet
<b>Total</b>	<b>308,417</b>	<b>301,621</b>	<b>329,989</b>	

***CITY OF DIXON***  
**CAPITAL EQUIPMENT (not included in Capital Project Funds)**  
**144 - STORM DRAIN MAINTENANCE**

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
(N)ew	E/V	Storm Drain VacCon Lease (Year 1 of 5)	140,000	1.00	140,000
				<b>Total</b>	<b>140,000</b>

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

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24**

**GENERAL FUND 100  
DEPT. 144  
STORM DRAIN MAINTENANCE**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b><i>PERMANENT EMPLOYEES:</i></b>										
Sr. Utilities Maintenance Worker	0.25	21,982	1,812	4,995	57	29	391	90	3,245	32,601
Utilities Maintenance Worker II	0.25	19,111	1,878	4,995	57	29	350	78	2,810	29,308
Utilities Maintenance Worker I	0.25	18,470	1,418	4,995	57	29	340	78	2,794	28,181
Utilities Maintenance Worker I	0.25	16,524	1,269	4,995	57	29	312	69	2,500	25,755
Subtotal:	1.00	76,086	6,377	19,980	228	116	1,393	315	11,349	115,844
<b><i>Other payroll costs:</i></b>										
PERS Health Administration				30						30
Retirement Health Benefit		-	-	5,512			-	-	-	5,512
PERS Retirement UAL		-	7,923	-	-	-	-	-	-	7,923
Overtime		15,600	-	-	-	-	226	-	2,360	18,186
Stand-by pay		5,500	-	-	-	-	80	-	-	5,580
Subtotal:		21,100	7,923	5,542	-	-	306	-	2,360	37,231
<b>GRAND TOTAL:</b>	<b>1.00</b>	<b>97,186</b>	<b>14,300</b>	<b>25,522</b>	<b>228</b>	<b>116</b>	<b>1,699</b>	<b>315</b>	<b>13,709</b>	<b>153,074</b>

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.

# Public Works

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

The General Fund Public Works divisions include:

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

## Public Works Mission

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

## Current Year – 2023 – Divisional Accomplishments

### **Parks & Building Maintenance Division:**

- Supervised and implemented capital improvements to various City infrastructure (e.g., City Council Chamber and City Hall HVAC replacement, SMUC flooring replacement, Fire Department Roof replacement, and alarm upgrades)
- Completed various maintenance and repairs of City parks and facilities (e.g., Installation of a new playground and shade structure at Northwest Park, landscape installation at Hometown triangle, upgraded barbecues and drinking fountains, path repairs, irrigation, pruning palm trees at City hall, tree planting and removals)
- On-going custodial services to all City facilities

### **Streets Maintenance Division:**

- Completed asphalt repairs and crack sealing throughout the City as part of the on-going pavement repair program
- Replaced street name signs on arterial and collector streets to meet new standards for higher reflectivity and readability (on-going)
- On-going LED conversion to pole top heads
- Maintenance and repair of sidewalks, traffic signs, striping, medians, and lighting within City right of way

**Recreation:**

- Determined and successfully implemented a plan to offer aquatic programs during the COVID-19 pandemic
- Partnered with National Academy of Athletics to offer basketball camps and a basketball league during the COVID-19 pandemic
- Purchased attendant booth and opened the new All Weather Synthetic Play Field in Hall Park
- Updated park facility fees
- Managed major pool maintenance repair projects at the Pat Granucci Aquatic Center
- Worked with local youth sports organizations in completing MOU Agreements, enabling them to resume play post COVID-19
- Offered American Red Cross certified trainings: lifeguard training, CPR/AED, Bloodborne Pathogens, First-Aid, Tittle 22 First-Aid, Babysitting

**Senior Center & Programs:**

- Facilitated meetings with Dixon Senior Club and Dixon Advocates for Seniors groups to plan and coordinate activities including the spring Senior Resource Fair
- Facilitated Meals on Wheels Home Delivery Meal Program and assisted other organizations who provided donated food to Dixon seniors
- Coordinated with the Dixon Rotary Club to offer the annual St. Patrick's Lunch for seniors event in a drive-thru format
- Reopened the Senior/Multi-Use Center and offered new senior citizen activities such as Chair Yoga, Senior Fitness, Tech Support for seniors and Busy Bee's Sewing/Craft Group, etc.
- Received and expended grant funds to enhance recreational opportunities available to seniors
- Collaborated with Solano County to provide a safe and compliant polling site for the September, November and June elections

**Budget Year – 2024 – Divisional Work Plan/Goals****Parks & Building Maintenance Division:**

- Continue to supervise and implement capital improvements to various City infrastructure (e.g., painting, MSC front office roof, access control for City Hall, Hall Park shade structure and amenity upgrades, bathroom remodels, initiate Design of MSC reconstruction, Hall Park Tennis court reconstruction, LED light upgrades in Parks).

- Continue to complete various maintenance and repairs of City parks and facilities
- Continue to provide on-going custodial services to all City facilities

#### **Streets Maintenance Division:**

- Continue Street Sign Replacement Program (regulatory, caution, construction, school, and pedestrian) to comply with City Standards
- Continue asphalt repairs and crack sealing throughout the City as part of the on-going pavement repair program

#### **Storm Drain Maintenance Division:**

- Continue to clean and video citywide storm drain system (goal of 20% per year)
- Replace ten damaged storm drain inlets citywide
- Continue storm drain sampling program and best management practices in order to comply with evolving State regulations including implantation of recently adopted Pyrethroid Management Program
- Continue buildout and improvements to Valley Glen pump station to accommodate Division staff and improve operational efficiency

#### **Recreation:**

- Continue to work with National Academy of Athletics to expand youth sports programming
- Hire, train and initiate new Aquatics Maintenance Worker
- Offer a range of aquatics programs with very limited staff
- Work with the Parks & Recreation Commission to update Parks Master Plan
- Research potential future Recreation special events

#### **Senior Center & Programs:**

- Continue to provide successful senior citizens programs post COVID
- Continue to work with the Dixon Senior Club and Dixon Advocates for seniors groups to plan special senior events including an ice cream social, community garage sale and the annual holiday dinner/luncheon
- Create plan to provide outreach to senior citizens in new neighborhoods and senior housing developments
- Collaborate with other City divisions/departments to complete kitchen project

**City of Dixon Budget FY 2023-24**  
**152 - PW PARK AND BUILDING MAINTENANCE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-152-511000-0000	Salaries/Wages	781,942	868,607	1,065,966	873,850	1,111,230
100-152-511000-0264	Salaries/Wages - COVID 19	873	7,718	-	4,027	-
100-152-511010-0000	Admin leave paid	-	-	-	-	-
100-152-511020-0000	Comp Paid	9,531	12,343	-	5,849	-
100-152-511100-0000	Salaries/Wages PT	23,744	6,229	-	-	-
100-152-511200-0000	Overtime	10,911	19,683	20,000	37,310	20,800
100-152-511200-3002	Overtime - Grillin & Chillin	-	-	-	1,396	-
100-152-511200-0265	Overtime- Protest Safety	365	-	-	-	-
100-152-511200-3006	Overtime - May Fair Parade	-	258	-	-	-
100-152-511300-0000	Standby	21,820	21,480	25,060	20,200	21,460
100-152-511900-0000	Separation Pay	2,067	778	-	28,698	-
100-152-512100-0000	Medicare	12,564	13,455	19,193	15,460	20,234
100-152-512100-0264	Medicare - COVID 19	12	93	-	50	-
100-152-512100-0265	Medicare- Protest Safety	5	-	-	-	-
100-152-512100-3002	Medicare - Grillin & Chillin	-	-	-	17	-
100-152-512100-3006	Medicare - May Fair Parade	-	3	-	-	-
100-152-512200-0000	Retirement	167,292	187,621	211,577	118,155	138,170
100-152-512200-0264	Retirement - COVID 19	71	2,619	-	316	-
100-152-512210-0000	Retirement - PARS	75	81	-	-	-
100-152-512300-0000	Disability Insurance	3,287	3,419	4,199	1,638	4,441
100-152-512400-0000	Health Insurance	161,531	172,885	215,248	188,951	242,360
100-152-512401-0000	Retiree Health	16,832	5,312	5,422	38,715	6,404
100-152-512420-0000	Dental Insurance	2,998	2,919	3,315	2,964	3,435
100-152-512430-0000	Vision Insurance	1,507	1,483	1,683	1,505	1,740
100-152-512600-0000	Worker's Comp Insurance	82,493	75,311	115,442	109,994	134,953
100-152-521000-0000	Bld/Site Maintenance	96,881	128,019	156,044	156,044	140,444
100-152-521400-0000	Chemicals	4,444	2,194	6,000	6,000	6,000
100-152-521800-0000	Communications	5,962	3,827	6,560	6,560	6,560
100-152-521800-0209	Communications - Emp Stipend	900	525	5,400	5,400	5,400
100-152-522400-0000	Consultants - Professional	-	24,831	29,662	29,662	-
100-152-522600-0000	Contr Servs - Non Professional	28,620	38,779	80,300	80,300	80,300
100-152-522600-0247	Contr Svcs - Non Prof - Reimb	-	-	3,100	3,100	-
100-152-524000-0000	DMV Exams/Physicals	352	-	-	-	-
100-152-524200-0000	Dues/Subscriptions	199	91	1,000	1,000	1,000
100-152-525800-0000	Equip Rental	8,126	55,342	75,573	75,573	88,057
100-152-525800-0265	Equipment Rental – Protest Saf	2,544	-	-	-	-
100-152-526000-0000	Equip Repairs/Maintenance	19,598	22,473	18,000	18,000	18,000
100-152-526000-3006	Equip Repairs/Maint - May Fair	-	4,366	-	-	-
100-152-527200-0000	Hepatitis Shots	(110)	-	-	-	-
100-152-531400-0000	Office Equip Maint/Rental	923	817	3,280	3,280	3,280
100-152-531600-0000	Office Supplies	959	491	1,000	1,000	1,000
100-152-531900-0000	Permits/Licenses/Fees	491	276	500	500	500
100-152-535500-0000	Small Tools	2,754	2,919	3,000	3,000	3,000
100-152-535600-0000	Special Supplies	67,260	76,069	69,400	69,400	69,400
100-152-535600-0101	Special Supplies - Pool	5,080	-	-	-	-
100-152-535600-0104	Special Supplies/Playgrnd Sfty	5,929	7,902	20,000	20,000	20,000
100-152-535600-0105	Special Supplies/Fence Repair	6,530	2,350	20,000	20,000	20,000
100-152-535750-0000	Training	1,711	1,331	6,000	6,000	4,000
100-152-535900-0000	Uniforms	10,339	12,307	14,000	14,000	14,000
100-152-536000-0000	Utilities	-	-	180,000	191,627	180,000
100-152-536000-0211	Utilities - Hall Park	32,137	40,709	-	-	-
100-152-536000-0212	Utilities - NW Park	8,694	7,279	-	-	-
100-152-536000-0213	Utilities - WIC Park	389	404	-	-	-
100-152-536000-0214	Utilities - Patwin Park	1,232	1,137	-	-	-
100-152-536000-0215	Utilities - Cornejo Park	911	1,300	-	-	-
100-152-536000-0216	Utilities - Veterans Park	1,833	1,479	-	-	-

**City of Dixon Budget FY 2023-24**  
**152 - PW PARK AND BUILDING MAINTENANCE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-152-536000-0217	Utilities - Other Parks	14,244	10,813	-	-	-
100-152-536001-0101	Utilities - Pool Electric	23,482	30,266	-	-	-
100-152-536001-0218	Utilities - City Hall Electric	28,017	26,272	-	-	-
100-152-536002-0101	Utilities - Pool Gas	17,890	19,166	-	-	-
100-152-536002-0218	Utilities - City Hall Gas	5,140	3,643	-	-	-
100-152-536500-0000	Utilities - Park Path Lights	6,539	6,996	5,000	5,000	8,000
100-152-537500-0000	Vehicle Fuel	22,445	31,628	20,000	20,000	20,000
100-152-538000-0000	Vehicle Parts/Maintenance	10,682	11,795	10,000	10,000	10,000
100-152-539000-0000	Water	-	-	300,000	300,000	225,394
100-152-539000-0101	Water - Pool	35,376	33,845	-	-	-
100-152-539000-0211	Water - Hall Park	4,405	3,692	-	-	-
100-152-539000-0212	Water - NW Park	132,863	53,741	-	-	-
100-152-539000-0213	Water - WIC Park	9,390	9,946	-	-	-
100-152-539000-0214	Water - Patwin Park	29,037	27,762	-	-	-
100-152-539000-0215	Water - Conejo Park	15,752	891	-	-	-
100-152-539000-0216	Water - Veterans Park	30,919	13,506	-	-	-
100-152-539000-0217	Water - Misc Parks/Bldgs	30,728	16,943	-	-	-
100-152-560400-0000	Capital Outlay	87,393	234,355	320,500	290,449	25,000
<b>TOTAL DEPT. EXPENDITURES</b>		<b>2,118,909</b>	<b>2,374,774</b>	<b>3,041,424</b>	<b>2,784,991</b>	<b>2,654,563</b>



## City of Dixon Budget FY 2023-24

### OPERATIONS EXPENSE SUMMARY

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
521000	156,044	156,044	140,444		Prune, shape, and spray trees - City Hall & Hall Park parking lot, \$5,000; Mats & custodial/building maintenance supplies @ MSC and City Hall, \$4,000; Electric, plumbing, and HVAC repairs \$3,500; Cleaning supplies, \$4,000; Alarm system at MSC, \$1,200; Misc. other repairs at City facilities, Dixon Family Services, and Chamber of Commerce; Sanitation and maintenance of the Arena, \$6,000; Maintenance of Pardi Market, \$1,000, Cleaning & maintenance of Finance Annex \$5,000
521400	6,000	6,000	6,000		Fertilizer & weed program
521800	6,560	6,560	6,560		Phones & fax line @ MSC, \$2,000; purchase of cell phones and data service x 6 staff, \$3,600, monthly charge for MSC alarm communications
521800-0209	5,400	5,400	5,400		Cell phone stipend for 6 staff x \$75/month (voice/data)
522400	29,662	29,662	-		SB1385 Consultant
522600	80,300	80,300	80,300		Path light repairs, Pest control @ MSC, Fire alarm in the MSC break room, Operating fertigation system for Hall Park \$20,000, Contract tree pruning (lift truck), Landscape maintenance supplies and services (previously through CDF); Operating fertigation system for NW Park \$20,000, Rodent Control \$4,000, MSC Gate Maintenance \$3,000
522600-0247	3,100	3,100	-		Sport Court Striping
524200	1,000	1,000	1,000		Annual dues for pesticide certification & pool operator certification
525800	75,573	75,573	88,057		Miscellaneous rental equipment (e.g., stump grinder, trailers, sod cutters, aerial lift), \$4,160; Port-a-Potty for Patwin & Veterans Parks; <b>Truck lease add \$12,484</b>
526000	18,000	18,000	18,000		Parts to repair equipment including mowers, sweepers, tractors, vacuum cleaners, buffer, jacks, hoists and power tools; repairs for MSC office equipment
531400	3,280	3,280	3,280		Office Equipment Maintenance/Rental Caltronics (Overages on Copies) Total for year \$400; DeLage-Copier Lease \$1,400/yr, Ice Machine Rental \$1,400
531600	1,000	1,000	1,000		Copier/computer paper, print cartridges, business cards, office supplies
531900	500	500	500		Annual permits fees - CUPA program
535500	3,000	3,000	3,000		Small tools
535600	69,400	69,400	69,400		Sprinkler parts, trees, mulch, tennis court nets, rest room supplies, park signs, graffiti remover, path light parts, nuts, bolts, grease, parts, \$35,700; computer supplies @ MSC, \$500; first aid & eyewash kits, \$800; carpet & furniture cleaners, bathroom supplies, brooms, disinfectants, light bulbs, ballasts, hardware, \$5,000; fire extinguisher service, \$3,000
535600-0104	20,000	20,000	20,000		Playground/pedestrian safety - wood chip landing material \$10,000; replace damaged playground parts and park pathway tripping hazards \$10,000
535600-0105	20,000	20,000	20,000		Shared Fence Repair Policy
535750	6,000	6,000	4,000		Training for pesticide exam, pool maintenance, playground safety, and tree maintenance
535900	14,000	14,000	14,000		Uniforms, jackets, and rain gear
536000	180,000	191,627	180,000		Electricity for ball fields, Stevens arena, tennis courts, and basketball court lights, gas/electricity at pool facility, MSC, City Hall, Hall Park Phase 3, and Pardi Market
536500	5,000	5,000	8,000		Park path lights (six parks)
537500	20,000	20,000	20,000		Fuel for vehicles and equipment
538000	10,000	10,000	10,000		Parts to repair vehicles
539000	300,000	300,000	225,394		Water for restrooms & irrigation at six parks, pool facility, and City facilities
560400	320,500	290,449	25,000		Capital Outlay - see detail on Capital Equipment page
<b>Total</b>	<b>1,354,319</b>	<b>1,335,895</b>	<b>949,335</b>		

***CITY OF DIXON***  
**CAPITAL EQUIPMENT (not included in Capital Project Funds)**  
**152 - Parks & Building Maintenance**

(R)eplacement (N)ew or	Category*	Item Description	Unit Cost per	Quantity	Total
N	B	PD air handler for overheating server room	10,000	1.00	10,000
R	B	Arena fortification	15,000	1.00	15,000
				<b>Total</b>	<b>25,000</b>

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

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
Public Works Director	1.00	166,072	12,096	10,849	229	116	2,565	567	614	193,108
Public Works Superintendent	1.00	137,782	12,277	15,376	229	116	2,221	517	18,638	187,156
Maintenance Worker II	1.00	71,380	5,482	19,981	229	116	1,325	286	10,309	109,108
Maintenance Worker II	1.00	69,336	5,325	19,981	229	116	1,295	286	10,309	106,877
Maintenance Worker II	1.00	71,380	5,482	15,376	229	116	1,258	286	10,309	104,436
Sr. Maintenance Worker	1.00	65,195	5,007	19,981	229	116	1,235	274	9,864	101,901
Sr. Maintenance Worker	1.00	65,195	5,007	19,981	229	116	1,235	274	9,864	101,901
Maintenance Worker II	1.00	64,891	4,984	15,376	229	116	1,164	273	9,818	96,851
Maintenance Worker II	1.00	59,085	4,538	19,981	229	116	1,146	248	8,939	94,282
Maintenance Worker II	1.00	56,047	4,304	19,981	229	116	1,102	235	8,480	90,494
Maintenance Worker II	1.00	56,047	4,304	19,981	229	116	1,102	235	8,480	90,494
Maintenance Worker I	1.00	58,840	4,519	15,376	229	116	1,076	247	8,903	89,306
Maintenance Worker I	1.00	58,840	4,519	15,376	229	116	1,076	247	8,903	89,306
Maintenance Worker II	1.00	53,883	4,138	7,225	229	116	886	226	8,153	74,856
Administrative Clerk II	1.00	57,257	4,397	7,225	229	116	935	240	223	70,622
Subtotal:	15.00	1,111,230	86,379	242,046	3,435	1,740	19,621	4,441	131,806	1,600,698
<i>Other payroll costs:</i>										
PERS Health Administration		-	-	314	-	-	-	-	-	314
Retirement Health Benefit		-	-	6,404	-	-	-	-	-	6,404
PERS Retirement UAL			51,791	-	-	-	-	-	-	51,791
Overtime		20,800	-	-	-	-	302	-	3,147	24,249
Stand-by pay		21,460	-	-	-	-	311	-	-	21,771
Subtotal:		42,260	51,791	6,718	-	-	613	-	3,147	104,529
<b>GRAND TOTAL:</b>	<b>15.00</b>	<b>1,153,490</b>	<b>138,170</b>	<b>248,764</b>	<b>3,435</b>	<b>1,740</b>	<b>20,234</b>	<b>4,441</b>	<b>134,953</b>	<b>1,705,227</b>

**City of Dixon Budget FY 2023-24**  
**153 - PW STREET MAINTENANCE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-153-511000-0000	Salaries/Wages	293,934	234,384	301,577	264,658	339,616
100-153-511000-0264	Salaries/Wages - COVID 19	2,015	-	-	2,087	-
100-153-511020-0000	Comp Paid	2,586	532	-	2,388	-
100-153-511200-0000	Overtime	2,922	5,366	9,000	19,519	9,360
100-153-511200-3002	Overtime - Grillin & Chillin	-	-	-	520	-
100-153-511200-3006	Overtime - May Fair Parade	-	416	-	-	-
100-153-511300-0000	Standby	17,052	21,280	25,060	20,320	21,460
100-153-511900-0000	Separation Pay	1,977	6,977	-	-	-
100-153-512100-0000	Medicare	4,692	3,913	6,291	4,855	6,594
100-153-512100-0264	Medicare - COVID 19	23	-	-	21	-
100-153-512100-3002	Medicare - Grillin & Chillin	-	-	-	6	-
100-153-512100-3006	Medicare - May Fair Parade	-	5	-	-	-
100-153-512200-0000	Retirement	56,237	38,169	61,528	20,754	26,083
100-153-512200-0264	Retirement - COVID 19	163	-	-	164	-
100-153-512300-0000	Disability Insurance	1,207	787	1,245	451	1,404
100-153-512400-0000	Health Insurance	74,790	54,349	84,299	80,733	82,687
100-153-512401-0000	Retiree Health	20,725	26,993	18,981	22,353	4,508
100-153-512420-0000	Dental Insurance	1,056	854	1,083	1,022	1,145
100-153-512430-0000	Vision Insurance	536	434	549	519	580
100-153-512500-0000	Unemployment Insurance	1,748	2,797	-	-	-
100-153-512600-0000	Worker's Comp Insurance	38,042	25,942	41,897	44,506	52,000
100-153-521400-0000	Chemicals	1,872	1,684	5,165	5,165	5,165
100-153-521800-0000	Communications	2,214	2,385	4,500	4,500	4,500
100-153-522600-0000	Contr Servs - Non Professional	14,618	16,292	25,000	25,000	20,000
100-153-524000-0000	DMV Exams/Physicals	502	-	-	-	-
100-153-524200-0000	Dues/Subscriptions	2,517	2,799	3,350	3,350	3,350
100-153-525800-0000	Equip Rental	567	6,479	39,798	39,798	56,202
100-153-526000-0000	Equip Repairs/Maintenance	3,580	4,856	5,000	5,000	4,000
100-153-527400-0000	Recycling	19,842	17,326	42,100	42,100	37,000
100-153-531400-0000	Office Equip Maint/Rental	180	804	3,280	3,280	3,280
100-153-531600-0000	Office Supplies	1,359	610	700	700	700
100-153-531900-0000	Permits/Licenses/Fees	155	10	700	700	700
100-153-535500-0000	Small Tools	4,409	3,682	3,000	3,000	3,000
100-153-535600-0000	Special Supplies	40,413	13,160	74,000	64,297	43,249
100-153-535750-0000	Training	590	576	1,700	1,700	1,700
100-153-535900-0000	Uniforms	5,215	5,899	6,000	6,000	6,000
100-153-536000-0000	Utilities	57,447	76,996	60,000	78,570	60,000
100-153-537500-0000	Vehicle Fuel	24,638	28,961	25,000	25,000	25,000
100-153-538000-0000	Vehicle Parts/Maintenance	4,925	2,137	6,000	6,000	6,000
100-153-539000-0000	Water	23,509	22,798	27,500	27,500	22,400
100-153-560400-0000	Capital Outlay	-	-	11,500	11,500	-
<b>TOTAL DEPT. EXPENDITURES</b>		<b>728,258</b>	<b>630,653</b>	<b>895,803</b>	<b>838,034</b>	<b>847,683</b>

**City of Dixon Budget FY 2023-24**  
**153 - PW STREET MAINTENANCE**  
**OPERATING EXPENSES SUMMARY SHEET**

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
521400	5,165	5,165	5,165		Chemicals for weed abatement; fertilizer/growth regulator
521800	4,500	4,500	4,500		Internet and Dept issued cell phones (purchase of cell phones w/data for all staff)
522600	25,000	25,000	20,000		Street light repairs (routine & knockdown)
524200	3,350	3,350	3,350		Annual dues for pesticide certification \$400 for additional staff; USA membership fee \$900
525800	39,798	39,798	56,202		Lift bucket for pruning, misc. equipment; <b>Replacment Schedule</b>
526000	5,000	5,000	4,000		<b>Vehicle Lease</b>
527400	42,100	42,100	37,000		Parts to repair equipment
					Pro-rata cost for Dixon residents to recycle household hazardous waste at the Vacaville facility, \$37,000
531400	3,280	3,280	3,280		Office Equipment Maintenance/Rental Caltronics (Overages on Copies) Total for year \$1000 (Distributed over 3 Divisions 153 40%; 152 40%; 350 20%); DeLage-Copier Lease \$3600/yr (Distributed over 3 Divisions (153 40%; 152 40%; 305-301 20%) Ice Machine Rental (Company TBD) Total for year \$3600 (Distributed over 3 Divisions 152 @ 40%; 153 @ 40%; 350 @ 20%)
531600	700	700	700		Copier/computer paper, print cartridges, business cards, misc. office supplies
531900	700	700	700		Pesticide Applicators Pro; CA Dept Pest Regs/License; California Water Environment
535500	3,000	3,000	3,000		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	74,000	64,297	43,249		Concrete, traffic paint, gravel, rip rap rock, asphalt, signs, safety cones, bollards, reflectors, increased paving materials
535750	1,700	1,700	1,700		Training - pesticide application, traffic control & chipper/chainsaw safety
535900	6,000	6,000	6,000		Uniforms, jackets and rain gear
536000	60,000	78,570	60,000		PG&E charges for street/parking lot lights, flashing beacons, lighted crosswalks, traffic signals, West B undercrossing.
537500	25,000	25,000	25,000		Fuel for vehicles and equipment
538000	6,000	6,000	6,000		Parts to repair vehicles including pesticide truck
539000	27,500	27,500	22,400		Water - median islands, landscaping, park & ride lot, multi-modal
560400	11,500	11,500	-		Capital Outlay
<b>Total</b>	<b>344,293</b>	<b>353,160</b>	<b>302,246</b>		

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

GENERAL FUND 100  
DEPT. 153  
PW - STREET MAINTENANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
Sr. Maintenance Worker	1.00	71,380	5,482	19,981	229	116	1,325	286	10,309	109,108
Maintenance Worker II	1.00	70,180	5,390	19,981	229	116	1,307	286	10,309	107,798
Maintenance Worker II	1.00	65,016	4,993	19,981	229	116	1,232	273	9,837	101,677
Sr. Maintenance Worker	1.00	71,465	5,489	7,225	229	116	1,141	300	10,813	96,778
Maintenance Worker II	1.00	61,575	4,729	15,376	229	116	1,116	259	9,316	92,716
Subtotal:	5.00	339,616	26,083	82,544	1,145	580	6,121	1,404	50,584	508,077
<i>Other payroll costs:</i>										
PERS Health Administration		-	-	143	-	-	-	-	-	143
Retirement Health Benefit		-	-	4,508	-	-	26	-	-	4,534
PERS Retirement UAL		-	-	-	-	-	-	-	-	-
Overtime		9,360	-	-	-	-	136	-	1,416	10,912
Stand-by pay		21,460	-	-	-	-	311	-	-	21,771
Subtotal:		30,820	-	4,651	-	-	473	-	1,416	37,360
<b>GRAND TOTAL:</b>	<b>5.00</b>	<b>370,436</b>	<b>26,083</b>	<b>87,195</b>	<b>1,145</b>	<b>580</b>	<b>6,594</b>	<b>1,404</b>	<b>52,000</b>	<b>545,437</b>

**City of Dixon Budget FY 2023-24**  
**171 - RECREATION**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-171-511000-0000	Salaries/Wages	119,958	125,074	161,014	105,779	177,068
100-171-511000-0264	Salaries/Wages - COVID 19	2,282	-	-	933	-
100-171-511010-0000	Admin Leave Paid	650	676	-	-	-
100-171-511020-0000	Comp Paid	-	-	-	2,572	-
100-171-511100-0000	Salaries/Wages PT	1,514	16,388	14,235	14,459	14,711
100-171-511120-0000	Aquatics Personnel	24,462	66,718	128,477	30,435	132,751
100-171-511200-0000	Overtime	-	-	150	-	150
100-171-511900-0000	Separation Pay	-	12,856	-	-	-
100-171-512100-0000	Medicare	2,077	3,134	5,282	2,336	5,215
100-171-512100-0264	Medicare - COVID 19	26	-	-	11	-
100-171-512200-0000	Retirement	29,926	29,756	34,598	8,269	13,576
100-171-512200-0264	Retirement - COVID 19	185	-	-	73	-
100-171-512210-0000	Retirement - PARS	332	1,079	1,854	584	1,917
100-171-512300-0000	Disability Insurance	490	491	755	319	742
100-171-512400-0000	Health Insurance	20,293	21,943	37,177	21,713	31,654
100-171-512401-0000	Retiree Health	-	-	-	8,571	3,655
100-171-512420-0000	Dental Insurance	324	340	504	330	550
100-171-512430-0000	Vision Insurance	165	173	256	167	279
100-171-512500-0000	Unemployment Insurance	8,863	14	-	-	-
100-171-512600-0000	Worker's Comp Insurance	2,559	3,169	12,363	9,563	13,434
100-171-520400-0000	Advertising/Legal Notices/Pubs	3	-	4,000	4,000	3,500
100-171-521000-0101	Bldg Site Maintenance - Pool	-	18,824	80,745	78,097	47,422
100-171-521400-0101	Chemicals - Pool	-	14,242	30,000	28,000	28,000
100-171-521800-0209	Communications-Emp Stipend	900	900	900	900	1,260
100-171-522600-0101	Contr Servs - Non Prof/Pool	-	1,045	1,140	1,140	1,140
100-171-524000-0000	DMV Physicals & Exams	(45)	-	-	-	-
100-171-524200-0000	Dues/Subscriptions	1,277	942	1,910	1,910	1,910
100-171-525800-0000	Equipment Rental	-	-	6,622	6,622	6,622
100-171-526000-0000	Equip Repairs/Maintenance	-	218	300	300	300
100-171-531000-0000	Mileage Reimbursement	139	77	200	200	200
100-171-531600-0000	Office Supplies	482	540	1,000	1,000	800
100-171-531650-0000	Office/Software Maintenance	-	150	150	150	150
100-171-531900-0101	Permits/Licenses/Fees	-	479	1,300	1,300	600
100-171-532000-0000	Personnel/Recruiting	64	-	-	-	-
100-171-532600-0000	Playground/Spec Events	-	-	1,900	1,900	1,900
100-171-533600-0000	Rec - Aquatics	6,901	9,559	10,000	10,000	8,000
100-171-534500-0000	Fees - Administration	60	1,663	1,700	1,700	1,700
100-171-535500-0000	Small Tools	-	1,431	1,500	1,500	1,000
100-171-535600-0000	Special Supplies	320	1,238	850	850	850
100-171-535600-0101	Special Supplies - Pool	-	2,960	13,700	13,700	6,000
100-171-535750-0000	Training	642	484	700	700	700
100-171-537500-0000	Vehicle Fuel	-	177	500	500	900
100-171-535900-0000	Uniforms	-	-	300	300	300
100-171-560400-0000	Capital Outlay	-	-	-	-	41,663
<b>TOTAL DEPT. EXPENDITURES</b>		<b>224,847</b>	<b>336,740</b>	<b>556,082</b>	<b>360,881</b>	<b>550,619</b>

**City of Dixon Budget FY 2023-24**  
**171 - RECREATION**  
**OPERATING EXPENSES SUMMARY SHEET**

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
520400	4,000	4,000	3,500		DYB & Swim Lesson fliers; Color Copies of 2022 Swim Season brochure; one postcard mailing and one set of door hangers for Movies in the Park
521000-0101	80,745	78,097	47,422		Service pool heaters, repair mastic around all pools, increase water pressure in showers, repair leaks in shower walls in men's and women's locker rooms, remove calcium stains in locker rooms, replace chipped tiles around all pools, replace underwater pool lights.
521400-0101	30,000	28,000	28,000		Pool - Chemicals
521800-0209	900	900	1,260		Cell phone stipend for Recreation Supervisor at \$75/month (voice & data service)
522600-0101	1,140	1,140	1,140		Contr Servs - Non Prof/Pool, Bugman
524200	1,910	1,910	1,910		ASCAP, BMI, SESAC licensing fees; CPRS Membership, BAPO Membership, When-to-Work software
525800	6,622	6,622	6,622		Enterprise Vehicle Lease (1 vehicle)
526000	300	300	300		AED Annual Service
531000	200	200	200		Mileage reimbursement for Recreation Supervisor
531400	-	-			Office Equip Maint/Rental
531600	1,000	1,000	800		General office supplies
531650	150	150	150		Zoom License
531900-0101	1,300	1,300	600		County pool fees
532600	1,900	1,900	1,900		Special Event Supplement x 1 (\$1,200/pursuing donations); Porta-Potty for four events \$700
533600	10,000	10,000	8,000		Aquatic supplies, lifeguard shirts and suits, rescue tubes, pool chairs, visors, whistles, sunscreen, first aid supplies, lane line and various pool related equipment purchased as needed
534500	1,700	1,700	1,700		Fees - Administration (RecNet).
535500	1,500	1,500	1,000		Small Tools for Aquatics Maintenance Worker
535600	850	850	850		Special supplies - not for pool (see #533600)
535600-0101	13,700	13,700	6,000		Pool - special supplies, including maintenance and repairs of pool lane lines and pool covers
535750	700	700	700		Lifeguards hired by the City of Dixon are reimbursed for their training costs; some non-aquatic staff are provided training in CPR
537500	500	500	900		Fuel for vehicle
535900	300	300	300		Uniforms
560400	-	-	41,663		Capital Outlay
<b>Total</b>	<b>159,417</b>	<b>154,769</b>	<b>154,917</b>		



**City of Dixon Budget FY 2022-23**  
**CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)**  
**171 - RECREATION**

(N)ew or (R)eplacement	Category*	Priority	Item Description	Cost per Unit	Quantity	Total
R	B	1	Training Pool Replaster	41,663	1.00	41,663
<b>Total</b>						<b>41,663</b>

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

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

GENERAL FUND 100  
DEPT. 171  
RECREATION

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>											
Recreation Supervisor	1.00	74,072	-	5,689	10,825	229	116	1,231	311	1,378	93,851
Aquatics Maintenance Worker II	1.00	60,443	-	4,642	14,617	229	116	1,088	254	9,145	90,534
Recreation Manager	0.40	42,553	-	3,245	6,150	92	47	706	177	165	53,135
Subtotal:	2.40	177,068	-	13,576	31,592	550	279	3,025	742	10,688	237,520
<b>Temporary Personnel</b>											
	Hours										
Pool Manager	520	-	11,315	147	-	-	-	164	-	210	11,836
Assistant Pool Manager	500	-	10,360	135	-	-	-	150	-	193	10,838
Lifeguard/Swim Instructor II	2,000	-	35,880	466	-	-	-	520	-	667	37,533
Lifeguard/Swim Instructor I	4,400	-	75,196	978	-	-	-	1,090	-	1,399	78,663
Recreation Specialist II	820	-	14,711	191	-	-	-	213	-	274	15,389
Subtotal:	8,240	-	147,462	1,917	-	-	-	2,137	-	2,743	154,259
<b>Other payroll costs:</b>											
PERS Health Administration		-	-	-	62	-	-	-	-	-	62
Retirement Health Benefit		-	-	-	3,655	-	-	53	-	-	3,708
PERS Retirement UAL		-	-	-	-	-	-	-	-	-	-
Overtime - Aquatics		-	150	-	-	-	-	-	-	3	153
Subtotal:		-	150	-	3,717	-	-	53	-	3	3,923
<b>GRAND TOTAL:</b>	<b>2.40</b>	<b>177,068</b>	<b>147,612</b>	<b>15,493</b>	<b>35,309</b>	<b>550</b>	<b>279</b>	<b>5,215</b>	<b>742</b>	<b>13,434</b>	<b>395,702</b>

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

**City of Dixon Budget FY 2023-24**  
**172 - SENIOR/MULTI-USE CENTER (S/MUC)**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-172-511000-0000	Salaries/Wages	69,897	60,490	56,530	50,367	64,060
100-172-511010-0000	Admin Leave Paid	975	1,014	-	-	-
100-172-511100-0000	Salaries/Wages PT	2,711	8,393	21,314	19,098	22,532
100-172-511200-0000	Overtime	-	-	-	136	-
100-172-511900-0000	Separation Pay	-	19,285	-	-	-
100-172-512100-0000	Medicare	1,112	1,324	1,246	1,142	1,390
100-172-512200-0000	Retirement	35,104	33,760	11,192	3,963	4,867
100-172-512210-0000	Retirement - PARS	35	109	277	250	293
100-172-512300-0000	Disability Insurance	264	244	225	-	266
100-172-512400-0000	Health Insurance	10,396	10,044	10,262	7,941	9,241
100-172-512401-0000	Retiree Health	-	-	-	12,856	5,482
100-172-512420-0000	Dental Insurance	138	119	122	120	138
100-172-512430-0000	Vision Insurance	70	61	62	61	70
100-172-512500-0000	Unemployment Insurance	2,161	2,157	-	-	-
100-172-512600-0000	Worker's Comp Insurance	396	347	724	1,278	666
100-172-520400-0000	Advertising/Legal Notices/Pubs	-	-	100	100	100
100-172-521000-0000	Bld/Site Maintenance	7,047	5,193	8,668	8,668	5,999
100-172-521800-0000	Communications	1,303	-	1,580	1,580	1,580
100-172-521800-0209	Communications	710	600	720	720	720
100-172-522600-0000	Contr Servs - Non Professional	1,561	1,647	2,455	2,455	2,455
100-172-531000-0000	Mileage Reimbursement	-	242	200	200	200
100-172-531600-0000	Office Supplies	365	244	600	600	500
100-172-534500-0000	Fees - Administration	-	133	200	200	200
100-172-535550-0000	Special Events	211	104	1,500	1,200	1,100
100-172-535600-0000	Special Supplies	943	10,586	1,500	1,143	1,100
100-172-536001-0000	Utilities - Electric	955	17,078	2,000	22,168	2,000
100-172-536002-0000	Utilities - Gas	1,618	2,200	1,500	2,435	2,000
100-172-539000-0000	Water	846	1,043	1,500	1,500	1,500
100-172-560400-0000	Capital Outlay	32,931	-	98,669	98,669	-
<b>TOTAL DEPT. EXPENDITURES</b>		<b>171,747</b>	<b>176,416</b>	<b>223,146</b>	<b>238,850</b>	<b>128,459</b>

**City of Dixon Budget FY 2023-24**  
**172 - SENIOR/MULTI-USE CENTER (S/MUC)**  
**OPERATING EXPENSES SUMMARY SHEET**

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated	Budget	
520400	100	100	100	Promotional material
521000	8,668	8,668	5,999	Cleaning supplies; Misc. supplies for buildings; HVAC, building, and other misc. maintenance & repairs
521800	1,580	1,580	1,580	Telephone (local and long distance) for three offices
521800-0209	720	720	720	Cell phone stipend for Recreation Manager x \$60/month
522600	2,455	2,455	2,455	Alarm contract for the Senior/Multi-Use Center, \$1,200; Pest Control, \$450; Semi Annual Fire Suppression Inspection, \$250; AED service \$300, Annual Automatic Door Inspection, \$255
531000	200	200	200	Mileage reimbursement for work related travel
531600	600	600	500	General office supplies
534500	200	200	200	Fees Administration - RecNet
535550	1,500	1,200	1,100	Supplies for senior citizen special events/trips.
535600	1,500	1,143	1,100	Supplies for senior citizen activities
536001	2,000	22,168	2,000	Utilities: Electricity
536002	1,500	2,435	2,000	Utilities: Gas
539000	1,500	1,500	1,500	Water
560400	98,669	98,669	-	Capital Outlay - see detail on Capital Equipment page
<b>Total</b>	<b>121,192</b>	<b>141,638</b>	<b>19,454</b>	

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

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	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b><i>PERMANENT EMPLOYEES:</i></b>											
Recreation Manager	0.60	64,060	-	4,867	9,226	138	70	1,063	266	247	79,937
Subtotal:	0.60	64,060	-	4,867	9,226	138	70	1,063	266	247	79,937
<b><i>Temporary Personnel</i></b>											
<b>Hours</b>											
Facility Attendant	1,384	-	22,532	293	-	-	-	327	-	419	23,571
Subtotal:	1,384	-	22,532	293	-	-	-	327	-	419	23,571
<i>Other payroll costs:</i>											
PERS Health Administration					15						15
Retirement Health Benefit					5,482						5,482
PERS Retirement UAL		-	-	-	-	-	-	-	-	-	-
Subtotal:		-	-	-	5,497	-	-	-	-	-	5,497
<b>GRAND TOTAL:</b>	<b>0.60</b>	<b>64,060</b>	<b>22,532</b>	<b>5,160</b>	<b>14,723</b>	<b>138</b>	<b>70</b>	<b>1,390</b>	<b>266</b>	<b>666</b>	<b>109,005</b>

*This page intentionally left blank.*



# 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 that 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 opening 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 – 2023 – Department Accomplishments**

- Implemented new body-worn camera system, including new interview/interrogation room system.
- Obtained and operationally deployed unmanned aerial vehicles (UAW).
- Placed new police academy recruit into service as a police officer for the first time under the new position and program.
- Expanded traffic safety program to target high-incident accident locations.
- Completed a new public safety training center for firearms and de-escalation training for Dixon Police and allied agencies.

### **Budget Year – 2024 – Department Work Plan/Goals**

- Complete plan to expand police facility to add second floor.
- Innovate ways to improve police employee recruitment and retention in an increasingly competitive hiring environment.
- Expand Volunteer in Policing (VIP), Cadet, and Police Chief Advisory Committee programs.
- Training additional traffic safety officer(s) to staff police motor officer positions.
- Increase and improve active shooter and mass casualty training events to increase officer response capabilities.



**City of Dixon Budget FY 2023-24**  
**161 - POLICE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-161-511000-0000	Salaries/Wages	2,943,422	3,148,186	3,840,898	3,530,697	4,149,576
100-161-511000-0258	Salaries-Local Disaster Assist	44,902	6,920	-	-	-
100-161-511000-0264	Salaries/Wages - COVID 19	22,573	25,337	-	9,998	-
100-161-511000-0265	Salaries/Wages-Protest Safety	37	-	-	-	-
100-161-511000-1117	Salaries & Wages - SRO	93,042	96,322	112,067	97,389	117,088
100-161-511010-0000	Admin Leave Paid	12,138	7,712	-	1,979	-
100-161-511020-0000	Comp Paid	69,419	75,849	-	49,305	-
100-161-511020-1117	Comp Paid- SRO	5,199	3,246	-	5,299	-
100-161-511100-0000	Salaries/Wages PT	39,932	15,556	-	-	-
100-161-511100-0264	Salaries/Wages PT - COVID 19	1,809	-	-	-	-
100-161-511200-0000	Overtime	169,071	202,755	175,000	232,472	181,125
100-161-511200-0258	Overtime-Local Disaster Assist	-	2,735	-	-	-
100-161-511200-0265	Overtime- Protest Safety	2,650	-	-	-	-
100-161-511200-1117	Overtime - SRO	3,721	2,473	6,000	907	6,000
100-161-511200-3006	Overtime - May Fair Parade	-	1,576	-	-	-
100-161-511200-3007	Overtime - Fireworks	-	-	-	2,238	-
100-161-511300-0000	Standby	18,929	21,701	20,000	21,694	20,000
100-161-511500-0000	Physical Fitness	20,021	12,765	14,070	11,496	13,920
100-161-511500-1117	Physical Fitness - SRO	-	132	-	1,140	1,140
100-161-511600-0000	Uniform Allowance	26,232	27,936	39,000	19,445	38,400
100-161-511600-1117	Uniform Allowance - SRO	1,000	-	-	-	-
100-161-511900-0000	Separation Pay	85,149	(16,459)	-	12,455	-
100-161-512100-0000	Medicare	48,759	49,648	68,410	58,371	71,147
100-161-512100-0258	Medicare-Local Disaster Assist	586	122	-	-	-
100-161-512100-0264	Medicare - COVID 19	333	328	-	129	-
100-161-512100-0265	Medicare- Protest Safety	35	-	-	-	-
100-161-512100-1117	Medicare - SRO	1,350	1,330	-	1,645	1,988
100-161-512100-3006	Medicare - May Fair Parade	-	19	-	-	-
100-161-512100-3007	Medicare - Fireworks	-	-	-	29	-
100-161-512200-0000	Retirement	1,125,296	1,348,304	1,212,931	1,456,431	1,639,420
100-161-512200-0258	Retirement-Local Disaster Asst	56	10	-	-	-
100-161-512200-0264	Retirement - COVID 19	5,597	12,914	-	4,664	-
100-161-512200-0265	Retirement- Protest Safety	17	-	-	-	-
100-161-512200-1117	Retirement - SRO	13,972	14,644	14,106	18,642	15,691
100-161-512210-0000	Retirement - PARS	84	-	-	-	-
100-161-512300-0000	Disability Insurance	11,601	12,146	14,702	6,687	15,823
100-161-512400-0000	Health Insurance	395,011	435,790	545,454	466,594	551,156
100-161-512400-1117	Health Insurance - SRO	17,277	18,244	18,743	19,337	19,981
100-161-512401-0000	Retiree Health	41,825	29,024	12,655	6,333	14,537
100-161-512420-0000	Dental Insurance	7,285	7,180	8,139	11,008	8,359
100-161-512430-0000	Vision Insurance	3,700	3,647	4,122	3,761	4,234
100-161-512500-0000	Unemployment Insurance	4,456	246	-	-	-
100-161-512600-0000	Worker's Comp Insurance	152,903	107,933	158,563	166,578	180,851
100-161-521000-0000	Bld/Site Maintenance	48,774	576	10,000	10,000	10,000
100-161-521800-0000	Communications	253,525	290,508	530,496	530,496	575,200
100-161-521800-0209	Communications - Emp Stipend	760	1,140	1,200	1,200	1,200
100-161-522400-0000	Consultants - Professional	26,265	35,836	30,000	30,000	200
100-161-523000-0000	Contract Serv - Animal Control	179,209	147,425	200,000	200,000	200,000
100-161-524200-0000	Dues/Subscriptions	1,475	1,160	2,000	2,000	2,000
100-161-526000-0000	Equip Repairs/Maintenance	5,079	735	8,500	8,500	8,500
100-161-526800-0000	Firing Range Supplies	11,749	24,814	16,876	16,876	18,000
100-161-528800-0000	Investigations	47,017	36,012	65,000	65,000	66,886
100-161-529000-0000	K-9 Unit Expense	3,548	2,423	12,500	12,500	12,500

**City of Dixon Budget FY 2023-24**  
**161 - POLICE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-161-529000-0247	K-9 Unit Expense - Reimb	1,341	-	-	-	-
100-161-529400-0000	Lease Purchase	243,301	269,579	318,124	318,124	320,000
100-161-530200-0000	Meetings/Seminars	409	855	2,000	2,000	2,000
100-161-531000-0000	Mileage Reimbursement	-	59	-	-	-
100-161-531200-0000	Neighborhood Watch	-	-	1,000	1,000	1,000
100-161-531210-0000	Volunteer Programs - Cadets	-	-	5,000	5,000	5,000
100-161-531400-0000	Office Equip Maint/Rental	5,742	6,093	6,000	6,000	7,000
100-161-531600-0000	Office Supplies	4,554	6,293	16,500	16,500	16,500
100-161-531650-0000	Office/Software Maintenance	54,545	69,656	275,490	275,490	230,500
100-161-531650-3008	Office/Software Maint - ARPA	-	33,000	136,023	136,023	103,223
100-161-532200-0000	Physical Fitness Program	-	4,305	2,000	2,000	3,000
100-161-535600-0000	Special Supplies	32,637	45,449	60,000	60,000	70,000
100-161-535600-3008	Spec Supplies - ARPA	-	9,456	-	-	-
100-161-535750-0000	Training	1,791	6,943	3,500	3,500	3,500
100-161-535850-0000	Training - POST	3,636	15,443	16,500	16,500	16,500
100-161-535900-0000	Uniforms	4,754	3,909	5,000	5,000	15,000
100-161-535900-0261	Uniforms - Ballistic Armor	2,988	4,757	8,257	8,257	6,000
100-161-536001-0000	Utilities - Electric	9,348	-	1,500	30,548	1,500
100-161-536002-0000	Utilities - Gas	6,190	10,022	4,400	11,972	4,400
100-161-537500-0000	Vehicle Fuel	65,614	93,074	75,000	75,000	75,000
100-161-538000-0000	Vehicle Parts/Maintenance	5,659	5,171	10,000	10,000	10,000
100-161-538000-0264	Vehicle Parts/Maint- COVID 19	490	-	-	-	-
100-161-539000-0000	Water	5,386	4,616	5,000	5,000	5,000
100-161-541000-0000	Youth Services/Supplies	-	779	1,000	1,000	1,000
100-161-560400-0000	Capital Outlay	160,652	16,850	-	-	-
<b>TOTAL DEPT. EXPENDITURES</b>		<b>6,577,707</b>	<b>6,823,209</b>	<b>8,093,726</b>	<b>8,082,209</b>	<b>8,841,045</b>

# City of Dixon Budget FY 2023-24

161 - POLICE

## OPERATING EXPENSES SUMMARY SHEET

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated		
521000	10,000	10,000	10,000	Police facility equipment maintenance
521800	530,496	530,496	575,200	Communications: Solano Dispatch, Law Enforcement Data Services including CLETS, Critical Reach, LiveScan, Verizon cellular data services, Fiber data services, Solano County Communications, MDC licensing
521800-0209	1,200	1,200	1,200	Employee stipend
522400	30,000	30,000	200	Contract Services Professional - Turbodata, State Controller Invoices
523000	200,000	200,000	200,000	Annual Contract Animal Shelter MOU estimated costs; County charges for animal shelter facility building; Animal Control.
524200	2,000	2,000	2,000	Dues & Subscriptions: CA Police Chief's Association Dues for Chief, Captain and Lieutenant; CA Law Enforcement Association of Records Supervisors dues; Solano County Law Enforcement Administrators Association dues; professional trade publications (i.e. Law & Order, Police the Law Enforcement Magazine, Law Enforcement Technology).
526000	8,500	8,500	8,500	Equipment maintenance: Vehicle Fire Extinguishers; Radar Units recertification and repairs; Defibrillators; Radio, Printer or Computer Repairs.
526800	16,876	16,876	18,000	Firearms/Firing Range Supplies, ammunition, range safety equip, targets
528800	65,000	65,000	66,886	Investigations: Sexual assault Exams; Fingerprints; Blood Alcohol/Drug Exams; ID-Kits; Drug Kits; Med Reports; Transcription; Mobile ID; Supplemental investigations report
529000	12,500	12,500	12,500	K-9 Unit - K9 training, supplies, equipment, vet invoices
529400	318,124	318,124	320,000	Solano County Vehicle Lease Program (19 vehicles) and Range Modular Trailer Lease
530200	2,000	2,000	2,000	Meetings and Seminars: Solano County Law Enforcement Administrators meeting, Commanders meeting, special meetings
531200	1,000	1,000	1,000	Neighborhood Watch and Youth Services Supplies
531210	5,000	5,000	5,000	Volunteer and Cadet programs
531400	6,000	6,000	7,000	Office Equipment Maintenance: lease for copy machines
531600	16,500	16,500	16,500	Office Supplies: Paper, Dept Forms, Calendars, Citations, Writing Supplies, Letterhead, Toner, Shred Service, Misc Supplies
531650	275,490	275,490	230,500	Software maintenance: Mark43 (RMS), LEFTA/METR, PlanIt (Schedule), Evidence.com access, GPSGate (AVL), Frontline, CivicPlus Website Subsite, Office365, FirstTwo, Dell Server warranty, SonicWall, Everbridge Alert Software, CelleBrite, RiseVision, IntelliSite, Wolfcom, CueHit
531650-3008	136,023	136,023	103,223	Drones, License Plate Readers, Body Cameras, Vehicle Cameras Interview Camera, AXON Software Maintenance
532200	2,000	2,000	3,000	Officer physical fitness testing, Cordico fees
535600	60,000	60,000	70,000	Special Supplies: Computer Software/Misc Equip, Business Cards, DMV/Penal Code Guides, Crime Scene Supplies, Latex Gloves, Flares, OC Spray, Ear Pieces, Batteries, Standby mobile data computer for patrol
535600-3008	-	-	-	
535750	3,500	3,500	3,500	Non-POST Training: Liability Training; Non-Sworn Training
535850	16,500	16,500	16,500	POST - Training: CA Police Chiefs Conference; Peace Officer Training
535900	5,000	5,000	15,000	Duty rig (belt, holster, etc.), batons, rain gear and other non-allowance type uniform items; <b>Police Academy Tuition (2)</b>
535900-0261	8,257	8,257	6,000	Ballistic armor
536001	1,500	30,548	1,500	Utilities - Electric
536002	4,400	11,972	4,400	Utilities - Gas
537500	75,000	75,000	75,000	Vehicle Expense Fuel
538000	10,000	10,000	10,000	Vehicle Maintenance/Repair; Car Wash, Radar Equipment, ServPro, 2 Rangers, 2 Impalas, 1 Explore, 2 Motors
539000	5,000	5,000	5,000	Cal Water Service
541000	1,000	1,000	1,000	Youth Services/Supplies
560400	-	-	-	Capital Outlay - see detail on Capital Equipment page
<b>Total</b>	<b>1,828,866</b>	<b>1,865,486</b>	<b>1,790,609</b>	

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
Police Chief	1.00	255,498	15,452	7,249	229	116	3,810	567	10,584	293,505
Police Captain	1.00	218,250	41,444	19,981	229	116	3,454	567	9,198	293,239
Police Lieutenant	1.00	154,460	14,296	19,981	229	116	2,529	567	7,223	199,401
Police Lieutenant	1.00	147,153	13,616	19,981	229	116	2,423	567	6,879	190,964
Police Sergeant	1.00	139,862	35,875	19,981	229	116	2,318	542	6,217	205,140
Police Sergeant	1.00	143,086	36,702	7,225	229	116	2,180	542	6,217	196,297
Police Sergeant	1.00	144,526	32,995	7,225	229	116	2,200	542	6,217	194,050
Police Sergeant	1.00	144,226	19,366	19,981	229	116	2,381	542	6,217	193,058
Police Sergeant	1.00	139,708	18,754	11,065	229	116	2,186	529	6,069	178,656
Police Sergeant	0.50	58,462	16,413	9,991	115	58	993	234	2,685	88,951
Police Officer	1.00	122,552	27,979	19,981	229	116	2,067	459	5,267	178,650
Police Officer	1.00	125,584	16,842	19,981	229	116	2,111	459	5,267	170,589
Police Officer	1.00	121,412	27,718	7,225	229	116	1,865	459	5,267	164,291
Police Officer	1.00	110,837	25,304	19,981	229	116	1,897	423	4,851	163,638
Police Officer -SRO	1.00	117,088	15,691	19,981	229	116	1,988	459	5,267	160,819
Police Officer	1.00	115,948	14,797	19,981	229	116	1,971	459	5,267	158,768
Police Officer	1.00	122,778	16,462	11,065	229	116	1,941	449	5,152	158,192
Police Officer	1.00	114,321	15,317	19,981	229	116	1,947	436	5,007	157,354
Police Officer	1.00	112,696	15,097	19,981	229	116	1,924	432	4,962	155,437
Police Officer	1.00	110,484	14,797	19,981	229	116	1,892	459	5,267	153,225
Police Officer	1.00	108,682	14,553	19,981	229	116	1,866	451	5,181	151,059
Police Officer	1.00	117,968	15,810	7,225	229	116	1,815	451	5,171	148,785
Police Officer	1.00	109,732	14,695	11,065	229	116	1,752	439	5,036	143,064
Police Officer	1.00	106,514	14,260	13,585	229	116	1,741	432	4,952	141,829
Police Officer	1.00	106,338	14,236	11,065	229	116	1,702	415	4,760	138,861
Police Officer	1.00	97,963	13,102	19,981	229	116	1,710	406	4,664	138,171
Police Officer	1.00	96,148	12,856	19,981	229	116	1,684	399	4,576	135,989
Police Officer	1.00	86,827	11,594	19,981	229	116	1,549	360	4,127	124,783
Police Officer	1.00	103,659	13,873	11,065	229	116	1,664	400	4,594	135,600
Police Officer	1.00	96,148	12,856	7,225	229	116	1,499	380	4,359	122,812
Police Services Analyst	1.00	113,899	10,156	19,981	229	116	1,941	423	393	147,138
Police Records Supervisor	1.00	100,895	8,990	19,981	229	116	1,753	379	352	132,695
Police Records Technician I	1.00	60,378	4,637	15,376	229	116	1,098	254	235	82,323
Police Records Technician I	1.00	53,429	2,725	19,981	229	116	1,064	224	208	77,976
CSO II	1.00	68,315	5,170	14,617	229	116	1,203	269	1,192	91,111
CSO I	1.00	54,419	4,103	10,825	229	116	946	224	994	71,856
CSO I	1.00	54,419	4,103	7,225	229	116	894	224	994	68,204
Subtotal:	36.50	4,254,664	612,636	569,938	8,359	4,234	69,958	15,823	170,868	5,706,480
<b>Other payroll costs:</b>										
PERS Health Admin	-	-	-	1,199	-	-	-	-	-	1,199
Retirement Health Benefit	-	-	-	14,537	-	-	-	-	-	14,537
PERS Retirement UAL	-	-	1,042,475	-	-	-	-	-	-	1,042,475
Overtime	-	181,125	-	-	-	-	2,626	-	8,730	192,481
Overtime - SRO	-	6,000	-	-	-	-	87	-	289	6,376
Stand-by Pay	-	20,000	-	-	-	-	290	-	964	21,254
Night Differential	-	12,000	-	-	-	-	174	-	-	12,174
Subtotal:	-	219,125	1,042,475	15,736	-	-	3,177	-	9,983	1,290,496
<b>GRAND TOTAL:</b>	<b>36.50</b>	<b>4,473,789</b>	<b>1,655,111</b>	<b>585,674</b>	<b>8,359</b>	<b>4,234</b>	<b>73,135</b>	<b>15,823</b>	<b>180,851</b>	<b>7,050,436</b>

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

# Fire

The Fire Department is responsible for fire prevention, suppression and investigation, public education, California Fire Code enforcement, plan review and inspections and state mandated inspections. The Department also provides emergency medical response at the Advanced Life Support level and confined space, trench and water rescue. The Fire Department is supplemented with 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

The Dixon Fire Department, through a constant state of readiness, will provide a quality and reliable service to its community through leadership, education and training.



## Current Year – 2023 – Department Accomplishments

- Began a multi-tasked project to expand the capabilities of the Department's training site in order to provide high caliber and realistic training programs
- Completed geographic information systems capability in the Emergency Operations Center in conjunction with map producing capability
- Performed a City-wide Emergency Operations Center Exercise
- Completed critical fire station security upgrades
- Began exploration of a Community Emergency Response Team (CERT)
- Continued to support the growth of the community with timely plan reviews and building inspections
- Began process of completing pre-plans of all commercial target hazard building within the City and Fire Protection District

- Completed City-wide building stock inventory process as part of the Community Risk Assessment
- Worked with the water agencies within the City to implement improved fire hydrant maintenance and testing programs
- Received and put into service a new Type 1 engine
- Received approval for a grant amendment to the fire station exhaust system grant to utilize excess grant funds to purchase 1 battery powered positive pressure ventilation fan and two SCBA cylinders. Items have been purchased, received and put into service

### **Budget Year – 2024 – Department Work Plan/Goals**

- Continue the training site expansion and modifications to provide the high caliber and realistic training programs
- Complete Geographic Information Systems capability in the Emergency Operations Center in conjunction with map production capability
- Continue to seek improvements in the process and equipment of dispatching Dixon Fire resources
- Continue to explore initiating a Community Emergency Response Team (CERT)
- Continue to support the growth of the community with timely plan reviews and building inspections
- Prepare staff for anticipated retirements and promotions by providing training and testing
- Continue process of completing pre-plans of all commercial target hazard building within the City and Fire Protection District
- Perform a City-wide Emergency Operations Center exercise
- Purchase and put into service 1 replacement defibrillator to replace older model for which parts are not available
- Purchase and put into service 1 new LUCAS (automated CPR) device to equip all engines
- Implement ongoing departmental physicals for firefighting staff
- Install radios provided through a grant from Solano County
- Purchase and put into service 7 new portable radios and 5 voice amplifiers to replace older, more worn out equipment
- Begin to explore options for consolidating records management systems

**City of Dixon Budget FY 2023-24**  
**166 - FIRE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-166-511000-0000	Salaries/Wages	2,649,768	2,714,687	3,353,706	2,923,188	3,025,881
100-166-511000-0264	Salaries/Wages - COVID 19	12,046	6,068	-	-	-
100-166-511000-3008	Salaries/Wages - ARPA	-	45,738	-	243,453	324,476
100-166-511010-0000	Admin Leave Paid	6,069	18,893	-	1,924	-
100-166-511020-0000	Comp Paid	35,457	67,242	-	48,441	-
100-166-511020-3008	Comp Paid - ARPA	-	144	-	-	-
100-166-511100-0000	Salaries/Wages PT	46,135	7,850	-	-	-
100-166-511200-0000	Overtime	432,248	552,695	432,248	451,363	453,860
100-166-511200-0264	Overtime - COVID 19	66,645	-	-	-	-
100-166-511210-0000	Reimbursable Overtime	372,702	345,883	35,000	166,554	36,750
100-166-511220-0000	FLSA Overtime	42,811	41,501	40,000	33,747	80,000
100-166-511300-0000	Standby	38,871	31,104	-	1,807	-
100-166-511300-0265	Standby- Protest Safety	278	-	-	-	-
100-166-511300-3008	Standby - ARPA	-	2,100	-	3,300	-
100-166-511400-0000	Volunteer Pay	10,200	7,212	25,000	3,086	25,000
100-166-511500-0000	Physical Fitness	63,459	60,575	64,800	58,452	64,800
100-166-511500-3008	Physical Fitness - ARPA	-	923	-	6,000	6,000
100-166-511600-0000	Uniform Allowance	29,086	26,848	30,400	29,501	29,900
100-166-511900-0000	Separation Pay	27,063	67,728	-	-	-
100-166-512100-0000	Medicare	51,661	56,554	63,241	54,369	60,216
100-166-512100-0264	Medicare - COVID 19	955	84	-	-	-
100-166-512100-0265	Medicare- Protest Safety	4	-	-	-	-
100-166-512100-3008	Medicare - ARPA	-	699	-	3,740	5,099
100-166-512200-0000	Retirement	715,151	747,493	878,329	727,117	878,143
100-166-512200-0264	Retirement - COVID 19	2,882	1,940	-	-	-
100-166-512200-3008	Retirement - ARPA	-	16,009	-	99,061	138,685
100-166-512300-0000	Disability Insurance	9,889	10,176	12,283	5,620	12,623
100-166-512400-0000	Health Insurance	292,428	290,917	348,143	316,227	317,000
100-166-512400-3008	Health Insurance - ARPA	-	4,044	-	26,720	27,206
100-166-512401-0000	Retiree Health	19,904	38,362	27,756	25,877	14,110
100-166-512410-0000	Health Insurance - Volunteer	10,578	9,988	11,000	7,750	11,000
100-166-512420-0000	Dental Insurance	6,062	5,931	6,527	6,284	6,412
100-166-512430-0000	Vision Insurance	2,988	2,779	3,306	2,961	3,248
100-166-512600-0000	Worker's Comp Insurance	294,162	228,108	314,992	306,290	318,066
100-166-521000-0000	Bld/Site Maintenance	66,789	25,563	39,600	39,600	17,500
100-166-521800-0000	Communications	83,270	188,565	142,000	142,000	158,000
100-166-521800-0209	Communications - Emp Stipend	7,130	8,095	8,340	8,340	8,000
100-166-522400-0000	Consultants - Professional	-	523	8,000	10,200	8,000
100-166-522600-0000	Contr Servs - Non Professional	5,697	7,670	7,600	7,600	7,000
100-166-523150-0000	Contract Services	10,000	10,000	10,000	10,000	25,000
100-166-524000-0000	DMV Exams/Physicals	2,915	-	4,000	4,000	4,000
100-166-524200-0000	Dues/Subscriptions	8,620	7,725	12,498	12,498	10,260
100-166-525600-0000	EMS Supplies	39,584	39,894	40,400	40,400	42,300
100-166-526000-0000	Equip Repairs/Maintenance	42,117	41,768	47,100	47,100	39,900
100-166-526000-1112	Equip Repairs - Comm Equip	4,972	6,821	6,500	6,500	7,600
100-166-529400-0000	Lease Purchase	12,147	24,669	30,000	30,000	30,000
100-166-530200-0000	Meetings/Seminars	21	3,139	11,900	11,900	2,750
100-166-531000-0000	Mileage Reimbursement	408	440	650	650	500
100-166-531400-0000	Office Equip Maint/Rental	3,221	1,044	2,000	2,000	1,800
100-166-531600-0000	Office Supplies	4,659	4,883	5,000	5,000	4,000
100-166-531650-0000	Office Software/Maintenance	27,443	33,864	34,000	34,000	36,750
100-166-533400-0000	Public Education	3,394	5,116	3,350	3,350	2,000
100-166-535500-0000	Small Tools	267	777	-	-	1,000
100-166-535600-0000	Special Supplies	69,928	29,733	32,200	32,200	20,750
100-166-535600-0247	Special Supplies - Reimburse	5,152	1,169	-	-	-
100-166-535600-1113	Spec Supplies - PPE	51,052	28,545	68,950	63,260	45,000

**City of Dixon Budget FY 2023-24**  
**166 - FIRE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-166-535600-1114	Spec Supp - Hose & Appliances	2,017	10,127	12,000	12,000	9,000
100-166-535600-1119	Special Supplies - Maps	-	2,342	3,000	3,000	1,000
100-166-535600-1120	Special Supplies -Rescue Equip	-	12,723	14,250	14,250	7,500
100-166-535750-0000	Training	80,286	32,626	57,150	51,460	45,000
100-166-535750-1106	Training - Hosted Training	15,572	5,375	20,000	20,000	20,000
100-166-535900-0000	Uniforms	5,501	10,854	23,000	23,000	21,000
100-166-536001-0000	Utilities - Electric	10,587	29,584	29,600	50,865	55,000
100-166-536002-0000	Utilities - Gas	5,689	8,566	6,100	8,468	6,600
100-166-537500-0000	Vehicle Fuel	35,287	53,734	45,000	45,000	60,000
100-166-538000-0000	Vehicle Parts/Maintenance	103,201	93,815	101,792	101,792	85,000
100-166-539000-0000	Water	3,047	1,843	2,500	2,500	2,500
100-166-560400-0000	Capital Outlay	101,699	257,836	81,583	67,963	55,000
<b>TOTAL DEPT. EXPENDITURES</b>		<b>6,051,171</b>	<b>6,399,704</b>	<b>6,556,794</b>	<b>6,463,730</b>	<b>6,678,185</b>



# City of Dixon Budget FY 2023-24

166 - FIRE

## OPERATING EXPENSES SUMMARY SHEET

Account Code	2023 Budget	2023 Estimated	2024 Budget	Brief Detail Description
521000	39,600	39,600	17,500	Maint. of apparatus roll-up doors, man-doors, carpet & upholstery cleaning & repairs, ice machine rental, miscellaneous repairs, cleaning supplies.
521800	142,000	142,000	158,000	Fire dispatch contract increase \$135,000 based on 2022 billing, phone service, cell service/mobile data computers terminal service increase, internet service.
521800-0209	8,340	8,340	8,000	Employee stipends for personal cell service - 8 x \$75, 1 x \$95 monthly.
522400	8,000	10,200	8,000	Medical Director consulting for ALS services, consultant for Dixon share of ambulance contract renewal
522600	7,600	7,600	7,000	Medic Ambulance 12% billing fee for first responder fees, increase in collections/fees-offset by EMS First Responder Fee revenue.
523150	10,000	10,000	25,000	City annual membership fee for Solano Co. Haz Mat Team-increased
524000	4,000	4,000	4,000	HazMat physicals for 5 team members
524200	12,498	12,498	10,260	Dues & subscriptions to Chief's & Firefighter's Assns.; regulatory code updates, inc. for dues and code updates. Cal Chiefs, Solano County Firemen's Assn, and International Assn of Fire Chiefs
525600	40,400	40,400	42,300	Medications, IVs, electrodes, bandages, oxygen masks, gloves, oxygen, Misc. EMS equipment. Increase in bio-hazard disposal contract and medical oxygen costs.
526000	47,100	47,100	39,900	Annual ladder test, SCBA fit testing, annual service plan for LUCAS devices, Physio Control annual maintenance contract on 10 defibrillators, SCBA maintenance. Porta-count maintenance, Annual outside hose testing. Increases in atmospheric monitor service and defib maintenance plan.
526000-1112	6,500	6,500	7,600	Communication equipment repairs-parts, labor. <b>1 TIME INSTALLATION OF COUNTY PROVIDED RADIOS \$3600</b>
529400	30,000	30,000	30,000	Emergency response vehicle leases through Solano Co. for Chief & Div. Chiefs (includes mileage); Pool vehicle usage.
530200	11,900	11,900	2,750	Leadership seminars & meetings, Fire Prevention Officer seminars & meetings, Management seminars & meetings, CA Chiefs conference, FDIC/Fresno Symposium and CFCA Ops summit, Solano Fire Chiefs Workshop.
531000	650	650	500	Mileage reimbursement.
531400	2,000	2,000	1,800	Office Equip Maint/Rental - Image Source Copier
531600	5,000	5,000	4,000	Office supplies, prevention inspection forms and supplies
531650	34,000	34,000	36,750	Software annual maintenance for: Emergency Reporting, Street EMS, Vector Solutions (Halligan), Lexipol, First Due, Active 911, Target Solutions/Crew Sense, Vector Solutions (Check-It drug inventory), ESRI mapping, First Arriving LLC dashboard. Increase in First Due, Active 911, ESRI and First Arriving LLC.
533400	3,350	3,350	2,000	Fire Prevention week materials, National Night Out participation.
535500	-	-	1,000	Misc. small tools & fire investigation equipment - was previously in Special Supplies.
535600	32,200	32,200	20,750	Computers & peripherals, rehab at incidents, small tools, EOC supplies, water for office staff, misc. <b>1-TIME EXPENSES: REPLACE 5 VOICE AMPLIFIERS @\$650 EA; REPLACE 7 BK RADIOS (20 YRS. OLD) @ \$2500 EA</b>

# City of Dixon Budget FY 2023-24

166 - FIRE

## OPERATING EXPENSES SUMMARY SHEET

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
535600-1113	68,950	63,260	45,000		Personal protective equipment (PPE) to comply with NFPA 1851, Wildland PPE, Uniform Response to Violent Incidents (URVI) equipment, Urban Search & Rescue (USAR) equipment, and annual maintenance and testing of PPE for NFPA 1851 compliance.
535600-1114	12,000	12,000	9,000		Fire hose and related appliances, replacement of Class A foam.
535600-1119	3,000	3,000	1,000		Map/plotter/GIS maintenance supplies
535600-1120	14,250	14,250	7,500		Technical rescue equipment
535750	57,150	51,460	45,000		EMS training program, technical rescue training, fire service training, prevention training, training supplies, peer support training, fire-rescue med conference, Target Solutions Fire/EMS training, Instructor Training, Haz Mat continuing challenge, Mechanics academy.
535750-1106	20,000	20,000	20,000		Training - Hosted Training - Offset by Fire Training Fees Revenue
535900	23,000	23,000	21,000		Uniform maintenance: shirts, hats, pants, badges, brass; replacement safety boots, volunteer uniforms.
536001	29,600	50,865	55,000		Utilities - Electric - Increase due to solar not working.
536002	6,100	8,468	6,600		Utilities - Gas - based on current average costs
537500	45,000	45,000	60,000		Fuel expense for fire apparatus and other emergency response vehicles - based on current average costs
538000	101,792	101,792	85,000		Opacity tests, smog tests, tows, flats, brake inspections, body & paint repairs, tires, lights, batteries, switches, glass hardware, valve kits, seals, misc. Aerial ladder testing, tire replacements; CHP 90 day inspections
539000	2,500	2,500	2,500		Domestic water
560400	81,583	67,963	55,000		Capital Outlay
<b>Total</b>	<b>910,063</b>	<b>910,896</b>	<b>839,710</b>		

CITY OF DIXON

CAPITAL EQUIPMENT (not included in Capital Project Funds)

166 - FIRE DEPARTMENT

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	Replace 1 older LP 15 defibrillator - parts are no longer available	38,000	1	38,000
N	E	Purchase 1 new LUCAS device to equip all engines	17,000	1	17,000
				Total	55,000

\*Category:

V = Vehicles

F = Furniture/Fixtures

E = Equipment

B = Buildings

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

GENERAL FUND 100  
DEPT. 166  
FIRE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
Fire Chief	1.00	214,513	38,230	20,005	229	116	3,401	567	17,787	294,848
Assistant Fire Chief/Fire Marshal	1.00	196,385	35,010	7,225	229	116	2,952	567	15,318	257,802
Fire Battalion Chief	1.00	160,978	28,713	19,981	229	116	2,624	567	12,469	225,677
Fire Battalion Chief	1.00	166,651	29,759	7,225	229	116	2,521	567	12,611	219,679
Fire Battalion Chief	1.00	163,498	29,178	7,225	229	116	2,475	567	12,469	215,757
Fire Captain	1.00	144,177	28,331	19,981	229	116	2,380	518	10,968	206,700
Fire Captain	1.00	144,690	28,432	7,225	229	116	2,203	518	10,968	194,381
Fire Captain	1.00	139,429	27,398	7,225	229	116	2,126	497	10,526	187,546
Fire Captain	1.00	134,716	26,472	7,225	229	116	2,058	518	10,968	182,302
Fire Captain	1.00	134,716	26,472	7,225	229	116	2,058	518	10,968	182,302
Fire Captain	1.00	127,400	25,034	13,585	229	116	2,044	518	10,968	179,894
Fire Engineer	1.00	129,412	17,367	19,981	229	116	2,166	467	9,891	179,629
Fire Engineer	1.00	129,412	17,367	11,065	229	116	2,037	467	9,891	170,584
Fire Engineer	1.00	110,879	21,987	19,981	229	116	1,897	427	9,040	164,556
Fire Engineer	1.00	118,286	15,860	13,585	229	116	1,912	467	9,891	160,346
Fire Engineer	1.00	107,279	21,273	19,981	229	116	1,845	427	9,040	160,190
Fire Engineer	1.00	99,985	19,647	7,225	229	116	1,555	387	8,200	137,344
Fire Fighter/Paramedic	1.00	106,621	14,281	7,225	229	116	1,651	418	8,854	139,395
Fire Fighter/Paramedic	1.00	101,508	13,589	11,065	229	116	1,632	403	8,527	137,069
Fire Fighter/Paramedic	1.00	101,508	13,589	11,065	229	116	1,632	403	8,527	137,069
Fire Fighter/Paramedic	1.00	100,131	13,402	11,065	229	116	1,612	383	8,106	135,044
Fire Fighter/Paramedic	1.00	100,816	13,495	7,225	229	116	1,567	391	8,274	132,113
Fire Fighter/Paramedic	1.00	89,372	11,945	19,981	229	116	1,586	358	7,576	131,163
Fire Fighter/Paramedic	1.00	88,725	11,858	7,225	229	116	1,391	355	7,519	117,418
Fire Fighter	1.00	89,123	11,912	11,065	229	116	1,453	352	7,447	121,697
Fire Fighter	1.00	92,538	12,374	11,065	229	116	1,502	371	7,858	126,053
Fire Admin Manager	1.00	100,391	9,056	15,376	229	116	1,679	382	354	127,583
Administrative Clerk II	1.00	57,918	4,448	15,376	229	116	1,063	243	226	79,619
Fire Inspector -Unfunded	0.00	-	-	-	-	-	-	-	-	-
Subtotal:	28.00	3,451,057	566,479	343,678	6,412	3,248	55,022	12,623	265,241	4,703,760
Other payroll costs:										
PERS Health Active Admin		-	-	528	-	-	-	-	-	528
Retirement Health Benefit		-	-	14,110	-	-	106	-	-	14,216
PERS Retirement UAL		-	450,349	-	-	-	-	-	-	450,349
Reimbursable OT		36,750	-	-	-	-	533	-	143	37,426
Overtime		453,860	-	-	-	-	6,581	-	40,348	500,789
FLSA OT		80,000	-	-	-	-	1,160	-	7,112	88,272
Stand-by pay		-	-	-	-	-	-	-	-	-
Volunteer Pay and Health		25,000	-	11,000	-	-	1,913	-	5,222	43,135
Subtotal:		595,610	450,349	25,638	-	-	10,293	-	52,825	1,134,715
<b>GRAND TOTAL:</b>	<b>28.00</b>	<b>4,046,667</b>	<b>1,016,828</b>	<b>369,316</b>	<b>6,412</b>	<b>3,248</b>	<b>65,315</b>	<b>12,623</b>	<b>318,066</b>	<b>5,838,475</b>



# General Fund

## Sub Funds

General Fund Sub Funds consist of the General Fund Contingency, Council Discretionary, Recreation, Community Support, Public Benefit, Technology Fee, Flexible Grant Fee, Planning Agreements, Equipment Replacement Reserve, Building Reserve, Infrastructure Reserve, Technology Replacement, PERS Stabilization Fund, and the Other Post-Employment Benefits (OPEB) 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 Fund Contingency - Fund 101**

The General Fund Contingency is used to separate out a portion of the general fund reserve. Interest earning are normally the only transaction in this fund. The undesignated fund balance of the general fund and the contingency fund are added together for the general fund balance available to finance budgetary transactions.

#### **Council Discretionary- Fund 102**

The Council Discretionary Fund was established in 2008 to segregate 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. The Finance Department manages this fund.

#### **Recreation – Fund 103**

The Recreation Fund provides resources for the Recreation Division to offer programs and classes of general interest such as STEM (Science, Technology, Engineering and Math), Skyhawks Sports Academy camps, Dixon Youth Basketball, and teen activities such as lifeguard training. Activities budgeted in this fund are designed to be self-supporting and, as a result, the fee for each program is based on the estimated cost of offering that program. The General Fund may subsidize the activities, if necessary. The budget includes a scholarship program, which offers up to a 75% discount for youth aged 17 and under who meet income qualifications.

#### **Community Support – Fund 105**

The Community Support Fund is funded by a portion of the lease revenue from the digital billboard. This fund was established in fiscal year 2015 for funding community support requests as approved by Council. City sponsored community events were moved from the General Fund to the Community Support fund in Fiscal Year 2023-24.

**Public Benefit – Fund 107**

The City Council has taken various actions related to the cannabis industry including the approval of development agreements. Action to establish this fund took place in December 2017 for the accounting of cannabis revenues and expenditures specifically due to the burdens placed upon City infrastructure services and neighborhoods. This fund has supported capital projects and pays for salaries for those who specifically work on cannabis related matters through Project Administration-Direct.

**Technology Fee – Fund 108**

The Technology Fee Fund was established in 2017 to track the Technology Fee adopted to recover costs necessary to provide improved permit tracking and processing software. This fund is managed by the Community Development Department.

**Flexible Grant Fee – Fund 109**

The Flexible Grant Fee 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 Finance Department.

**Engineering Reimbursement Agreements – Fund 192**

The Engineering Reimbursement Agreements Fund is used to account for developer deposits to cover the cost of planning services. This fund is managed by the Engineering Department.

**Community Development Reimbursement Agreements – Fund 193**

The Community Development Reimbursement Agreements Fund is used to account for developer deposits to cover the cost of inspection services. This fund is managed by the Finance Department.

**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 Finance 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.

**Technology Replacement Fund – Fund 832**

The Technology Reserve Fund is funded by transfers made from the General Fund and was established in fiscal year 2017. 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. CalPERS completed its three year lowering of the discount rate to 7% therefore rate projections and costs to the City have increased. Additional increases in PERS costs are expected due to decreased earnings during the recession.

**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. The intention is to evaluate salary savings each fiscal year and augment this fund when fiscal conditions allow.



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

	GENERAL FUND CONTINGENCY 101	COUNCIL DISCRETIONARY 102	RECREATION FUND 103	COMMUNITY SUPPORT 105	PUBLIC BENEFIT 107
<b>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</b>					
<b>BEGINNING FUND BALANCE</b>	1,524,346	974,337	8,759	37,284	203,491
<b>July-2022</b>					
REVENUE	17,260	617,350	2,941	13,343	735,174
TRANSFERS	-	-	599	-	-
REVENUE & TRANSFERS	17,260	617,350	3,540	13,343	735,174
EXPENDITURES	-	381,171	7,687	2,500	682,725
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>1,541,606</b>	<b>1,210,516</b>	<b>4,612</b>	<b>48,127</b>	<b>255,940</b>
<b>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</b>					
<b>ESTIMATED BEGINNING FUND BALANCE</b>	1,541,606	1,210,516	4,612	48,127	255,940
<b>July-2023</b>					
REVENUES	13,800	344,870	32,100	12,375	750,400
TRANSFERS	-	-	-	70,300	-
REVENUE & TRANSFERS	13,800	344,870	32,100	82,675	750,400
AVAILABLE RESOURCES	1,555,406	1,555,386	36,712	130,802	1,006,340
APPROPRIATIONS	-	362,000	36,712	82,675	750,400
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>1,555,406</b>	<b>1,193,386</b>	<b>-</b>	<b>48,127</b>	<b>255,940</b>

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

	USER TECH FEE 108	FLEXIBLE GRANT FEE 109	PLANNING AGREEMENTS 190	ENG REIMB AGREEMENTS 192
<b>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</b>				
<b>BEGINNING FUND BALANCE</b>	103,663	788,273	(963,713)	1,848,885
<b>July-2022</b>				
REVENUE	37,310	330,860	3,252,239	2,250,878
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	37,310	330,860	3,252,239	2,250,878
EXPENDITURES	33,770	637,073	2,288,526	2,953,171
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>107,203</b>	<b>482,060</b>	<b>(0)</b>	<b>1,146,591</b>
<b>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</b>				
<b>ESTIMATED BEGINNING FUND BALANCE</b>	107,203	482,060	(0)	1,146,591
<b>July-2023</b>				
REVENUES	36,050	258,680	-	-
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	36,050	258,680	-	-
AVAILABLE RESOURCES	143,253	740,740	(0)	1,146,591
APPROPRIATIONS	6,000	2,464	-	-
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>137,253</b>	<b>738,276</b>	<b>(0)</b>	<b>1,146,591</b>

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

	COMM DEV REIMB AGREEMENTS 193	EQUIPMENT REPLACEMENT 820	BUILDING RESERVE 830	INFRA- STRUCTURE RESERVE 831
<b><i>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</i></b>				
<b>BEGINNING FUND BALANCE</b>	(415,601)	592,105	253,882	160,284
<b>July-2022</b>				
REVENUE	2,316,153	36,350	2,905	-
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	2,316,153	36,350	2,905	-
EXPENDITURES	1,900,552	-	-	-
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>(0)</b>	<b>628,455</b>	<b>256,787</b>	<b>160,284</b>
<b><i>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</i></b>				
<b>ESTIMATED BEGINNING FUND BALANCE</b>	(0)	628,455	256,787	160,284
<b>July-2023</b>				
REVENUES	-	5,520	2,323	-
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	-	5,520	2,323	-
AVAILABLE RESOURCES	(0)	633,975	259,110	160,284
APPROPRIATIONS	-	-	-	-
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>(0)</b>	<b>633,975</b>	<b>259,110</b>	<b>160,284</b>

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

	TECHNOLOGY REPLACEMENT 832	PERS STABILIZATION 840	OPEB RESERVE 841	Total
<b>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</b>				
<b>BEGINNING FUND BALANCE</b>	153,800	450,509	2,075,967	<b>7,796,268</b>
<b>July-2022</b>				
REVENUE	200	5,332	24,302	<b>9,642,598</b>
TRANSFERS	-	-	-	<b>599</b>
REVENUE & TRANSFERS	200	5,332	24,302	<b>9,643,197</b>
 EXPENDITURES	 118,280	 -	 -	 <b>9,005,455</b>
 <b>ESTIMATED ENDING FUND BALANCE</b>	 <b>35,720</b>	 <b>455,841</b>	 <b>2,100,269</b>	 <b>8,434,009</b>
<b>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</b>				
<b>ESTIMATED BEGINNING FUND BALANCE</b>	35,720	455,841	2,100,269	<b>8,434,009</b>
<b>July-2023</b>				
REVENUES	-	4,265	19,441	<b>1,479,824</b>
TRANSFERS	-	-	-	<b>70,300</b>
REVENUE & TRANSFERS	-	4,265	19,441	<b>1,550,124</b>
 AVAILABLE RESOURCES	 35,720	 460,106	 2,119,710	 <b>9,984,133</b>
 APPROPRIATIONS	 -	 -	 -	 <b>1,240,251</b>
 <b>ESTIMATED ENDING FUND BALANCE</b>	 <b>35,720</b>	 <b>460,106</b>	 <b>2,119,710</b>	 <b>8,743,882</b>

**City of Dixon Budget FY 2023-24**  
**FUND 101 - CONTINGENCY FUND**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
101-000-461600-0000	Interest Earned	22,072	3,288	3,000	17,260	13,800
101-000-470100-0000	Unrealized Gain GASB 31	(20,652)	(32,777)	-		-
		1,420	(29,490)	3,000	17,260	13,800
101-000-591102-0000	Transfer to Council Discretionary	-	-	41,644	-	-
		-	-	41,644	-	-
<b>FUND REVENUE</b>		<b>1,420</b>	<b>(29,490)</b>	<b>3,000</b>	<b>17,260</b>	<b>13,800</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>41,644</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 102 - COUNCIL DISCRETIONARY FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
102-000-421300-0000	Building Permits - Gen'l Plan	404,206	606,003	400,000	380,000	315,000
102-000-461120-1512	Grant Funds - State - SB2	-	-	180,000	160,000	-
102-000-461120-1513	Grant Funds - State-LEAP	-	-	130,000	65,000	-
102-000-461120-1514	Grant Funds - State-REAP	-	-	-	-	20,000
102-000-461600-0000	Interest Earned	6,317	2,890	200	12,350	9,870
102-000-470100-0000	Unrealized Gain GASB 31	(3,250)	(22,018)	-	-	-
102-000-491101-0000	Transfer from Contingency	-	-	41,644	-	-
		407,273	586,875	751,844	617,350	344,870
<b>132-General Plan</b>						
102-132-520400-0000	Advertising/Publications	293	1,699	3,000	-	-
102-132-522400-0000	Consultants - Professional	65,909	-	25,000	-	-
102-132-523800-0000	County Charges	3,495	-	4,000	-	-
102-132-529600-0000	Legal Services	62,710	30	3,000	7,609	-
102-132-531900-0000	Permits/Licenses/Fees	200	-	-	-	-
102-132-535600-0000	Special Supplies	-	-	3,000	92	-
102-132-560750-0000	Project Admin - Direct	13,184	-	10,000	-	-
<b>133-Housing Element</b>						
102-133-520400-0000	Advertising/Publications	-	-	1,500	231	5,000
102-133-522400-0000	Consultants - Professional	-	67,787	125,814	103,470	85,000
102-133-523800-0000	County Charges	-	-	2,500	-	-
102-133-529600-0000	Legal Services	340	-	30,000	-	10,000
102-133-560750-0000	Project Admin - Direct	-	7,003	17,997	5,522	15,000
<b>134-Zoning Ordinance</b>						
102-134-520400-0000	Advertising/Publications	-	1,695	1,500	438	-
102-134-522400-0000	Consultants - Professional	-	82,216	258,784	258,784	-
102-134-523800-0000	County Charges	-	-	2,500	-	-
102-134-529600-0000	Legal Services	-	-	18,500	-	-
102-134-560750-0000	Project Admin - Direct	-	9,471	20,329	5,027	-
<b>135-Climate Change Action Plan</b>						
102-135-520400-0000	Advertising/Publications	-	-	-	-	5,000
102-135-522400-0000	Consultants - Professional	-	-	-	-	85,000
102-135-523800-0000	County Charges	-	-	-	-	2,500
102-135-529600-0000	Legal Services	-	-	-	-	15,000
102-135-535600-0000	Special Supplies	-	-	-	-	1,000
102-135-560750-0000	Project Admin - Direct	-	-	-	-	15,000
<b>136 Municipal Service Review</b>						
102-136-520400-0000	Advertising/Publications	-	-	-	-	5,000
102-136-522400-0000	Consultants - Professional	-	-	-	-	85,000
102-136-523800-0000	County Charges	-	-	-	-	2,500
102-136-529600-0000	Legal Services	-	-	-	-	15,000
102-136-535600-0000	Special Supplies	-	-	-	-	1,000
102-136-560750-0000	Project Admin - Direct	-	-	-	-	15,000
		146,131	169,900	527,424	381,171	362,000
<b>FUND REVENUE</b>		<b>407,273</b>	<b>586,875</b>	<b>751,844</b>	<b>617,350</b>	<b>344,870</b>
<b>FUND EXPENDITURES</b>		<b>146,131</b>	<b>169,900</b>	<b>527,424</b>	<b>381,171</b>	<b>362,000</b>

# City of Dixon Budget FY 2023-24

## FUND 103 - RECREATION

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
103-000-433811-0000	Rec - Basketball - Youth	-	23,864	32,000	1,295	5,000
103-000-433845-0000	Rec - Fitness	-	-	2,500	-	2,500
103-000-433860-0000	Rec - General Interest	6,285	16,536	6,000	1,240	23,000
103-000-433915-0000	Rec - Teen Activities	1,006	1,725	4,600	41	4,600
103-000-433995-0000	Scholarship Offset	-	-	(3,000)	-	(3,000)
103-000-461600-0000	Interest Earned	-	55	-	20	-
103-000-470100-0000	Unrealized Gain GASB 31	-	(346)	-	346	-
103-000-491100-0000	Transfer from General Fund	7,923	8,610	2,770	599	-
		15,214	50,444	44,870	3,540	32,100
<b>179 - Recreation</b>						
103-179-511150-0000	Wages P/T Volleyball	-	-	2,257	-	2,332
103-179-512100-0000	Medicare	-	-	33	-	34
103-179-512210-0000	Retirement - PARS	-	-	29	-	30
103-179-512600-0000	Worker's Comp Insurance	-	-	52	-	43
103-179-533845-0000	Rec - Fitness	-	-	1,750	-	1,750
103-179-533860-0000	Rec - General Interest	4,253	8,833	4,000	2,334	8,000
103-179-534500-0000	Fees - Administration	-	1,670	1,500	479	1,500
103-179-535600-0000	Special Supplies	-	116	2,000	-	2,000
103-179-535680-0000	Teen Activities	252	-	800	41	800
103-179-591100-0000	Transfer to General Fund	5,398	4,947	973	487	4,647
<b>183 - Basketball/Pickle/Dogdgeball</b>						
103-183-511180-0000	Wages PT Youth Basketball	-	1,785	3,308	2,326	3,418
103-183-512100-0000	Medicare	-	26	48	34	50
103-183-512210-0000	Retirement - PARS	-	23	43	30	44
103-183-512600-0000	Worker's Comp Insurance	-	26	77	43	64
103-183-522600-0000	Contract Svc Non Prof	-	23,658	25,000	1,089	10,000
103-183-534500-0000	Administration Fees	-	636	1,000	825	1,000
103-183-535600-0000	Special Supplies	-	-	2,000	-	1,000
		9,903	41,721	44,870	7,687	36,712
<b>FUND REVENUE</b>		<b>15,214</b>	<b>50,444</b>	<b>44,870</b>	<b>3,540</b>	<b>32,100</b>
<b>FUND EXPENDITURES</b>		<b>9,903</b>	<b>41,721</b>	<b>44,870</b>	<b>7,687</b>	<b>36,712</b>

# **City of Dixon Budget FY 2023-24**

## **FUND 103 - RECREATION FUND OPERATING EXPENSES SUMMARY**

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
Miscellaneous Recreation					
179-533845	1,750	-	1,750	Rec - Fitness Classes	
179-533860	4,000	2,334	8,000	Rec - General Interest Classes (Includes STEM/sports camps)	
179-534500	1,500	479	1,500	Fees - Administration	
179-535600	2,000	-	2,000	Special Supplies - Volleyball Equipment, CPR supplies, etc.	
179-535680	800	41	800	Teen Activities	
179-591100	973	487	4,647	Transfer to General Fund (Cost Allocation)	
Basketball/Pickle/Dodgeball					
183-522600	25,000	1,089	10,000	Contract Svc Non Prof	
183-534500	1,000	825	1,000	Administration Fees	
183-535600	2,000	-	1,000	Special Supplies - Staff Uniforms	
Total	39,023	5,254	30,697		



CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

FUND 103  
RECREATION

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PARS Retirement 512210	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b><i>Temporary Personnel</i></b>	Hours								
103-179 Volleyball Recreation Specialist II	130	-	2,332	30	-	34	-	43	2,439
103-183 Basketball Recreation Specialist I	200	-	3,418	44	-	50	-	64	3,576
Total:	330	-	5,750	74	-	84	-	107	6,015
<b>GRAND TOTAL:</b>	<b>330</b>	<b>-</b>	<b>5,750</b>	<b>74</b>	<b>-</b>	<b>84</b>	<b>-</b>	<b>107</b>	<b>6,015</b>

Temporary personnel do not receive special pay or health insurance.

**City of Dixon Budget FY 2023-24**  
**FUND 105 - COMMUNITY SUPPORT**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
105-000-461600-0000	Interest Earned	390	112	150	470	375
105-000-461700-0000	Lease Revenue	12,000	12,000	12,000	12,000	12,000
105-000-470100-0000	Unrealized Gain on Investments	(220)	(928)	-	873	-
	Transfer from General Fund	-	-	-	-	32,865
	Transfer from Public Benefit Fund	-	-	-	-	37,435
		12,170	11,184	12,150	13,343	82,675
105-000-532600-0000	Special Events	-	-	-	-	70,675
105-000-535650-0000	Subsidies to Community Groups	-	5,000	12,000	2,500	12,000
		-	5,000	12,000	2,500	82,675
<b>FUND REVENUE</b>		<b>12,170</b>	<b>11,184</b>	<b>12,150</b>	<b>13,343</b>	<b>82,675</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>5,000</b>	<b>12,000</b>	<b>2,500</b>	<b>82,675</b>

**City of Dixon Budget FY 2023-24**  
**FUND 107 - PUBLIC BENEFIT FUND**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
107-000-429201-0000	Cannabis Public Benefit Fee	1,633,909	811,504	700,000	734,674	750,000
107-000-461600-0000	Interest Earned	18,351	1,039	625	500	400
107-000-470100-0000	Unrealized Gain on Investments	(12,865)	(20,057)	-	-	-
		1,639,395	792,485	700,625	735,174	750,400
107-000-520400-0000	Advertising/Publications	-	-	1,000	-	-
107-000-521900-0000	Bank Fees	25	25	300	25	300
107-000-522400-0000	Consultants Professional	-	-	15,000	-	-
107-000-529600-0000	Legal Services	8,806	1,472	10,000	482	10,000
107-000-535600-0000	Special Supplies	4,934	-	-	-	-
107-000-560400-0000	Capital Outlay	55,693	-	-	-	-
107-000-560750-0000	Project Admin - Direct	4,305	-	-	-	-
107-000-591100-0000	Transfer to General Fund	1,676,836	1,005,412	682,218	682,218	702,665
107-000-591105-0000	Transfer to Community Support	-	-	-	-	37,435
107-000-591400-0000	Transfer to Unrestricted CIP	-	498,503	52,106	-	-
		1,750,599	1,505,412	760,624	682,725	750,400
<b>FUND REVENUE</b>		<b>1,639,395</b>	<b>792,485</b>	<b>700,625</b>	<b>735,174</b>	<b>750,400</b>
<b>FUND EXPENDITURES</b>		<b>1,750,599</b>	<b>1,505,412</b>	<b>760,624</b>	<b>682,725</b>	<b>750,400</b>

## ***City of Dixon Budget FY 2023-24***

### **FUND 107 - PUBLIC BENEFIT FUND OPERATING EXPENSES SUMMARY**

<b>Account Code</b>	<b>2023</b>		<b>2024</b>		<b>Brief Detail Description</b>
	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>		
520400	1,000	-	-		Advertising/Publications
521900	300	25	300		Bank Fees
522400	15,000	-	-		Consultants Professional - Audit
529600	10,000	482	10,000		Legal Services
591100	682,218	682,218	702,665		Transfer to General Fund
591105	-	-	37,435		Transfer to Community Support
591400	52,106	-	-		Transfer to Capital Projects - Police Firing Range
<b>Total</b>	<b>760,624</b>	<b>682,725</b>	<b>750,400</b>		

**City of Dixon Budget FY 2023-24**  
**FUND 108- TECHNOLOGY FEE**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
108-000-421300-0000	Building Permit-Technology Fee	48,825	47,037	35,000	36,000	35,000
108-000-461600-0000	Interest Earned	501	295	50	1,310	1,050
108-000-470100-0000	Unrealized Gain on Investments	(306)	(2,218)	-	-	-
		49,020	45,114	35,050	37,310	36,050
108-000-522400-0000	Consultants - Professional	-	-	-	33,350	-
108-000-531650-0000	Office/Software Maintenance	-	-	2,500	-	2,500
108-000-535600-0000	Special Supplies	-	238	3,500	420	3,500
		-	238	6,000	33,770	6,000
<b>FUND REVENUE</b>		<b>49,020</b>	<b>45,114</b>	<b>35,050</b>	<b>37,310</b>	<b>36,050</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>238</b>	<b>6,000</b>	<b>33,770</b>	<b>6,000</b>

**City of Dixon Budget FY 2023-24**  
**FUND 109 - FLEXIBLE GRANT FEE**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
109-000-425400-0000	Development Fees	847,115	759,240	650,000	320,000	250,000
109-000-461600-0000	Interest Earned	6,957	2,309	700	10,860	8,680
		854,072	761,549	650,700	330,860	258,680
109-000-591400-0000	Transfer to Unrestricted CIP	-	220,348	542,869	542,869	-
109-000-591401-0000	Transfer to Pardi Market Proj	-	607,000	94,204	94,204	2,464
		-	827,348	637,073	637,073	2,464
<b>FUND REVENUE</b>		<b>854,072</b>	<b>761,549</b>	<b>650,700</b>	<b>330,860</b>	<b>258,680</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>827,348</b>	<b>637,073</b>	<b>637,073</b>	<b>2,464</b>

**City of Dixon Budget FY 2023-24**  
**FUND 190 DEVELOPMENT AGREEMENTS**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
190-000-433350-0000	Planning Agreements	377,666	142,281	2,150,433	3,252,239	-
190-000-461600-0000	Interest Earned	2,860	1,120	245	-	-
190-000-470100-0000	Unrealized Gain GASB 31	(1,513)	(6,245)	-	-	-
		379,014	137,156	2,150,678	3,252,239	-
190-132-520400-0000	Advertising/Publications	-	-	5,000	5,000	-
190-132-520400-2570	Adv/Publications-JEN CA 6 (SW)	-	311	-	-	-
190-132-520400-2595	Adv/Publications-Southwest	(507)	-	-	-	-
190-132-520400-2605	Adv/Publications-Lincoln Sq	-	639	-	264	-
190-132-520400-2611	Advertising/Publications-Nearo	-	519	-	-	-
190-132-522400-0000	Consultants - Professional	-	-	178,604	178,604	-
190-132-522400-0245	Consultants - SW Development	106,384	19,100	-	24,914	-
190-132-522400-2506	Consultants - Orchards Dixon	323	-	-	-	-
190-132-522400-2513	Consultants - Southwest	3,696	-	-	-	-
190-132-522400-2547	Consultants - Valley Glen CFD	-	235	-	-	-
190-132-522400-2549	Consultants - Civic Dixon	-	5,346	-	-	-
190-132-522400-2564	Consultants-Brookfield Annex	-	-	31,800	31,800	-
190-132-522400-2567	Consultants - BEGK	255	-	-	-	-
190-132-522400-2570	Consultants - JEN CA-6	1,938	145,107	170,382	170,382	-
190-132-522400-2571	Consultants - Aggie Genetics	272	-	-	-	-
190-132-522400-2592	Consultants - Valley Glen 3	2,431	-	-	-	-
190-132-522400-2594	Consultants-Prof-VG Phase 4	8,423	6,169	-	-	-
190-132-522400-2595	Consultants - Southwest CFD	9,000	27,643	-	-	-
190-132-522400-2596	Consultants - Dorset Dvlpmnt	40,737	289,947	257,137	257,137	-
190-132-522400-2597	Consultants-Prof/VG2 CFD 2019	-	999	-	-	-
190-132-522400-2598	Consultants-Prof-Davisville	3,266	-	-	-	-
190-132-522400-2600	Consultants - Dixon Gtwy 1&2	1,105	-	-	20,000	-
190-132-522400-2602	Consultants - Northeast Quad	17	-	-	-	-
190-132-522400-2603	Consultants-Dual Branded Hotel	561	2,020	-	530	-
190-132-522400-2604	Consultants - Valley Iron	136	-	-	-	-
190-132-522400-2605	Consultants - Lincoln Square	289	31,572	23,105	23,105	-
190-132-522400-2607	Consultants - Professional	494	-	-	-	-
190-132-522400-2608	Consultants - Dixon Venture	1,410	11,236	64,564	64,564	-
190-132-522400-2609	Consultants - CanOasis	204	-	-	-	-
190-132-522400-2610	Consultants - Milk Farm	235	9,813	747,190	747,190	-
190-132-522400-2611	Consultants - Nearon Ent	2,990	15,158	-	-	-
190-132-522400-2612	Consultants - Taylor Morrison	-	6,040	-	3,960	-
190-132-522400-2614	Consultants - Dixon 89	-	1,555	-	-	-
190-132-522400-2615	Consultants-Pedrick Rd Ind Dev	-	-	168,270	168,270	-
190-132-523800-2513	County Charges - Southwest	200	-	-	-	-
190-132-529610-0000	Legal Fees Reimbursable	-	-	125,000	-	-
190-132-529610-2506	Legal Fees - Orchards Dixon	18,239	-	-	-	-
190-132-529610-2543	Legal Fees -TVOB Project	3,666	3,325	-	613	-
190-132-529610-2546	Legal Fees - Brookfield CFD	9,487	82	-	-	-
190-132-529610-2547	Legal Fees - Valley Glen CFD	-	205	-	2,711	-
190-132-529610-2548	Legal Fees - TEC Equip	195	-	-	-	-
190-132-529610-2564	Legal Fees - Brookfield Annex	64	-	-	-	-
190-132-529610-2567	Legal Fees - BEGK	32,304	-	-	-	-
190-132-529610-2568	Legal Fees - Dixon Wellness	22,445	123	-	-	-
190-132-529610-2570	Legal Fees - JEN CA 6	61,971	93,302	-	33,730	-
190-132-529610-2571	Legal Fees - Aggie Genetics	975	-	-	-	-
190-132-529610-2590	Legal Fees - R&J Manufacturing	196	119	-	-	-
190-132-529610-2592	Legal Fees - Valley Glen III	1,100	287	-	-	-
190-132-529610-2593	Legal Fees - AKT-NEQ	78	-	-	-	-
190-132-529610-2594	Legal Fees - Valley Glen IV	32,406	-	-	3,460	-
190-132-529610-2595	Legal Fees - Southwest CFD	7,105	2,214	-	-	-
190-132-529610-2596	Legal Fees - Dorset Dvlpmt	2,391	6,929	-	1,270	-
190-132-529610-2598	Legal Fees - Davisville	23,539	-	-	-	-
190-132-529610-2599	Legal Fees - Parklane 2019	7,185	944	-	-	-
190-132-529610-2600	Legal Fees - Dixon Gtwy 1&2	2,698	54,366	-	38,925	-

**City of Dixon Budget FY 2023-24**  
**FUND 190 DEVELOPMENT AGREEMENTS**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
190-132-529610-2602	Legal Fees - Northeast Quad	3,556	384	-	-	-
190-132-529610-2603	Legal Fees -Dual Branded Hotel	948	-	-	-	-
190-132-529610-2605	Legal Fees - Lincoln Square	-	4,510	-	3,198	-
190-132-529610-2608	Legal Fees - Dixon Venture	3,473	-	-	-	-
190-132-529610-2609	Legal Fees - CanOasis	79	1,309	-	-	-
190-132-529610-2610	Legal Fees - Milk Farm	988	369	-	219	-
190-132-529610-2614	Legal Fees	-	8,405	-	5,002	-
190-132-531900-2570	Permits/Licenses/Fees-Jen CA 6	280	-	-	172	-
190-132-560750-0000	Project Admin - Direct	-	-	79,814	-	-
190-132-560750-2506	Project Admin - Orchards Dixon	408	153	-	64	-
190-132-560750-2513	Project Admin - Southwest	33,989	15,747	-	13,720	-
190-132-560750-2547	Project Admin -Valley Glen CFD	843	-	-	-	-
190-132-560750-2569	Proj Admin-Valley Star Partner	281	-	-	-	-
190-132-560750-2570	Proj Admin-JEN CA 6	-	12,010	-	5,458	-
190-132-560750-2596	Project Admin - Dorset Dvlpmnt	3,135	764	-	-	-
190-132-560750-2598	Project Admin - Davisville	1,517	161	-	-	-
190-132-560750-2600	Project Admin- Dixon Gtwy 1&2	-	1,508	-	2,304	-
190-132-560750-2603	Proj Admin-Dual Branded Hotel	34	64	-	290	-
190-132-560750-2605	Proj Admin - Lincoln Square	1,706	7,593	-	580	-
190-132-560750-2608	Proj Admin - Dixon Venture	680	7,685	-	1,457	-
190-132-560750-2609	Proj Admin - CanOasis	92	644	-	-	-
190-132-560750-2610	Project Admin - Milk Farm	-	4,309	-	5,934	-
190-132-560750-2615	Proj Admin-Pedrick Rd Ind Dev	-	-	-	614	-
		461,910	800,919	1,850,866	1,815,443	-
190-143-522400-2570	Consultants - JEN6 (SW)	-	158,040	473,083	473,083	-
		-	158,040	473,083	473,083	-
<b>FUND REVENUE</b>		<b>379,014</b>	<b>137,156</b>	<b>2,150,678</b>	<b>3,252,239</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>461,910</b>	<b>958,959</b>	<b>2,323,949</b>	<b>2,288,526</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 192 - ENGINEERING REIMBURSEMENT AGREEMENTS**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
192-000-428500-2403	Inspection-Homestead BB P1	-	245,569	503,882	342,531	-
192-000-428500-2406	Inspection-Eng-Homestead P1V1	-	-	4,097	-	-
192-000-428500-2409	Inspection-Eng-Homestead P1 V2	192,651	-	4,207	19,660	-
192-000-428500-2412	Inspection-Eng-Homestead P1V3C	-	-	32,160	10,000	-
192-000-428500-2413	Other Charges - P1V3	-	-	-	125	-
192-000-428500-2416	Inspection-Eng-Homestead P1 V4	138,895	-	110,355	-	-
192-000-428500-2419	Inspection-Homestead BB P2B	-	-	168,280	123,049	-
192-000-428500-2422	Inspection-Eng-Homestead P2 V5	284,360	-	32,770	-	-
192-000-428500-2425	Inspection-Eng-Homestead P2 V6	-	-	32,590	-	-
192-000-428500-2428	Inspection-Eng-Homestead P2 V7	123,145	-	51,715	-	-
192-000-428500-2434	Inspection - Homestead P2V8	160,630	-	14,230	-	-
192-000-428500-2437	Inspection - Homestead P2V9	-	-	349,720	174,860	-
192-000-428500-2440	Inspection - Homestead P2V10	-	-	349,720	174,647	-
192-000-428500-2443	Inspection - Homestead P3V11	-	185,000	-	-	-
192-000-428500-2446	Inspection - Homestead P1V3A	-	-	8,131	71,451	-
192-000-428500-2449	Inspection - Homestead P1V3B	(0)	-	8,131	81,588	-
192-000-428500-2452	Inspection-Homestead BB P2A	-	-	328,691	323,465	-
192-000-428500-2454	Inspect-Eng-Homestead P1Parks	-	-	114,980	112,115	-
192-000-428500-2464	Inspection-Eng-Homestead P3V12	-	-	137,280	-	-
192-000-428500-2468	Inspection-Eng-P4V13	-	-	185,000	-	-
192-000-428500-2472	Inspection-Eng-Homestead P4V14	-	-	174,860	-	-
192-000-428500-2476	Inspection-Eng-Homestead P4V15	-	-	174,860	-	-
192-000-428500-2480	Insp-Eng-Homestead Commercial	-	-	138,100	138,100	-
192-000-428500-2483	Inspection - Homestead BB P3	-	132,700	-	-	-
192-000-428500-2552	Inspection-Eng-Parklane Unit 2	-	-	18,065	-	-
192-000-428500-2555	Inspection-Eng-Parklane Unit 3	-	-	101,077	-	-
192-000-428500-2558	Inspection-Eng-Parklane Unit 4	11,423	-	4,123	-	-
192-000-428500-2561	Inspection-Eng-Parklane Unit 5	(79,887)	-	-	-	-
192-000-428500-2573	Inspection-Valley Glen2 Unit 1	-	-	6,945	-	-
192-000-428500-2577	Inspection-Valley Glen3 Unit 2	-	-	32,890	-	-
192-000-428500-2581	Inspection-Valley Glen4 Unit 1	-	-	174,860	-	-
192-000-428510-0245	Engineering Fees-Homestead	-	-	45,000	-	-
192-000-433200-2407	Plan Check-Homestead P1 V2	106,040	-	-	-	-
192-000-433200-2408	Map Check - Homestead P1 V2	4,092	-	-	-	-
192-000-433200-2410	Plan Check-Homestead P1 V3C	68,310	-	-	-	-
192-000-433200-2411	Map Check - Homestead P1 V3C	3,852	-	-	1,044	-
192-000-433200-2414	Plan Check-Homestead P1 V4	139,205	-	-	-	-
192-000-433200-2415	Map Check - Homestead P1 V4	4,412	-	7,588	-	-
192-000-433200-2417	Plan Check-Homestead BB P2A	-	-	-	62,751	-
192-000-433200-2420	Plan Check-Homestead P2 V5	143,110	-	-	-	-
192-000-433200-2421	Map Check - Homestead P2 V5	5,369	-	11,631	-	-
192-000-433200-2423	Plan Check-Homestead P2 V6	143,330	-	-	-	-
192-000-433200-2424	Map Check - Homestead P2 V6	4,830	-	9,369	-	-
192-000-433200-2426	Plan Check-Homestead P2 V7	123,145	-	-	-	-
192-000-433200-2427	Map Check - Homestead P2 V7	6,132	-	14,468	-	-
192-000-433200-2432	Plan Check - Homestead P2V8	165,770	-	-	-	-
192-000-433200-2433	Map Check - Homestead P2V8	4,972	-	12,688	2,068	-
192-000-433200-2435	Plan Check - Homestead P2V9	-	-	92,956	46,478	-
192-000-433200-2436	Map Check - Homestead P2V9	-	-	24,060	12,097	-
192-000-433200-2438	Plan Check - Homestead P2V10	-	-	96,796	48,398	-
192-000-433200-2439	Map Check - Homestead P2V10	-	-	28,370	14,185	-
192-000-433200-2441	Plan Check - Homestead P3V11	-	48,100	-	-	-
192-000-433200-2442	Map Check - Homestead P3V11	-	17,439	-	-	-
192-000-433200-2451	Plan Check - Homestead BBP2B	-	83,506	31,100	-	-
192-000-433200-2453	Plan Check-Homestead BB P3	-	56,120	132,700	107,651	-
192-000-433200-2462	Plan Check - Homestead P3V12	-	-	48,100	11,574	-
192-000-433200-2463	Map Check - Homestead P3V12	-	13,335	8,500	2,488	-



**City of Dixon Budget FY 2023-24**  
**FUND 192 - ENGINEERING REIMBURSEMENT AGREEMENTS**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
192-000-433200-2466	Plan Check - Homestead P4V13	-	-	53,102	53,120	-
192-000-433200-2467	Map Check - Homestead P4V13	-	-	7,560	7,560	-
192-000-433200-2470	Plan Check - Homestead P4V14	-	-	56,857	56,857	-
192-000-433200-2471	Map Check - Homestead P4V14	-	-	7,560	7,560	-
192-000-433200-2474	Plan Check - Homestead P4V15	-	-	54,214	54,214	-
192-000-433200-2475	Map Check - Homestead P4V15	-	-	12,240	12,240	-
192-000-433200-2478	Plan Ck - Homestead Commercial	-	-	36,100	36,100	-
192-000-433200-2479	Map Ck - Homestead Commercial	-	9,835	9,835	10,010	-
192-000-433200-2481	Map Check - Azevedo - LLA	-	-	6,770	4,781	-
192-000-433200-2482	Plan Check - Homestead Water	-	-	65,000	55,259	-
192-000-433200-2484	Plan Check - School Well Impr.	-	86,250	-	-	-
192-000-433200-2556	Plan Chk-Eng-Parklane Unit 4	-	-	2,486	-	-
192-000-433200-2557	Map Check-Eng-Parklane Unit 4	11,820	-	-	-	-
192-000-433200-2559	Plan Check-Eng-Parklane Unit 5	11,820	-	-	-	-
192-000-433200-2579	Map Check-Valley Glen 4 Unit 1	-	-	5,372	-	-
192-000-433200-2580	Plan Check-Valley Glen4 Unit1	-	-	204,014	-	-
192-000-433200-2584	Plan Check - Parklane Backbone	-	-	9,130	-	-
192-000-433200-2585	Plan Check - Homestead BB P4	-	-	36,500	4,792	-
192-000-433200-2605	Plan Check - Lincoln Square	-	-	48,100	-	-
192-000-461600-0000	Interest Earned	-	9,620	3,000	4,419	-
192-000-470100-0000	Unrealized Gain on Investments	-	(63,640)	-	63,640	-
192-000-491100-0000	Transfer from General Fund	-	1,595,568	-	-	-
		1,777,426	2,419,401	4,442,885	2,250,878	-
192-143-522400-0245	Consultants-Prof-SW Dixon	41,103	18,403	27,800	-	-
192-143-522400-2401	Consult-Plan Ck-Homestead BBP1	1,610	-	2,247	-	-
192-143-522400-2403	Consult-Inspect-Homestead BBP1	48,083	4,560	696,808	27,898	-
192-143-522400-2404	Consult-Plan Ck-Homestead P1V1	21,913	-	15,360	-	-
192-143-522400-2406	Consult-Inspect-Homestead P1V1	90	2,236	139,129	7,227	-
192-143-522400-2407	Consult-Plan Ck-Homestead P1V2	-	-	38,225	-	-
192-143-522400-2408	Consult-Map Ck-Homestead P1V2	230	-	8,086	-	-
192-143-522400-2409	Consult-Inspect-Homestead P1V2	208,380	(1,979)	34,770	13,522	-
192-143-522400-2410	Consult-Plan Ck-HomesteadP1V3C	9,425	-	9,433	-	-
192-143-522400-2412	Consult-Inspect-Homestead P1V3	25,200	(16,150)	94,292	37,509	-
192-143-522400-2414	Consult-Plan Ck-Homestead P1V4	4,255	9,306	27,932	27,931	-
192-143-522400-2415	Consult-Map Ck-Homestead P1V4	-	3,574	8,426	8,426	-
192-143-522400-2416	Consult-Inspect-Homestead P1V4	53,821	146,137	89,557	73,890	-
192-143-522400-2417	Consult-Plan Ck-HomesteadBBP2A	20,571	8,334	5,781	-	-
192-143-522400-2419	Consult-Inspect-HomesteadBBP2B	-	34,851	133,430	131,963	-
192-143-522400-2420	Consult-Plan Ck-Homestead P2V5	4,704	9,271	21,507	17,378	-
192-143-522400-2421	Consult-Map Ck-Homestead P2V5	-	-	17,000	17,000	-
192-143-522400-2422	Consult-Inspect-Homestead P2V5	14,351	76,513	107,601	74,699	-
192-143-522400-2423	Consult-Plan Ck-Homestead P2V6	575	8,673	22,635	22,634	-
192-143-522400-2424	Consult-Map Ck-Homestead P2V6	-	1,197	13,003	13,003	-
192-143-522400-2425	Consult-Inspect-Homestead P2V6	6,876	75,122	110,894	90,928	-
192-143-522400-2426	Consult-Plan Ck-Homestead P2V7	1,660	12,434	24,681	24,681	-
192-143-522400-2427	Consult-Map Ck-Homestead P2V7	-	-	20,600	20,600	-
192-143-522400-2428	Consult-Inspect-Homestead P2V7	8,345	54,626	126,826	110,715	-
192-143-522400-2432	Consult-Plan Ck-Homestead P2V8	12,212	10,439	37,867	33,111	-
192-143-522400-2433	Consult-Map Ck-Homestead P2V8	7,040	-	10,620	1,062	-
192-143-522400-2434	Consult-Inspect-Homestead P2V8	38,875	93,596	83,196	35,708	-
192-143-522400-2435	Consult-Plan Ck-Homestead P2V9	15,308	11,379	26,995	19,792	-
192-143-522400-2436	Consult-Map Ck-Homestead P2V9	230	11,769	31	-	-
192-143-522400-2437	Consult-Inspect-Homestead P2V9	2,340	25,966	148,495	152,391	-
192-143-522400-2438	Consult-Plan CkHomestead P2V10	17,791	10,142	21,956	20,466	-
192-143-522400-2439	Consult-Map Ck-Homestead P2V10	345	13,827	13	-	-
192-143-522400-2440	Consult-Inspect-HomesteadP2V10	200	17,295	157,566	156,953	-

**City of Dixon Budget FY 2023-24**  
**FUND 192 - ENGINEERING REIMBURSEMENT AGREEMENTS**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
192-143-522400-2441	Consult-Plan CkHomestead P3V11	-	25,136	22,965	22,965	-
192-143-522400-2442	Consult-Map Ck-Homestead P3V11	-	11,360	5,840	5,840	-
192-143-522400-2443	Consult-Inspect-HomesteadP3V11	-	21,805	115,475	111,373	-
192-143-522400-2444	Consult-Plan CkHomestead P1V3A	-	-	29,334	-	-
192-143-522400-2446	Consult-Inspect-HomesteadP1V3A	38,937	(6,990)	67,343	31,828	-
192-143-522400-2447	Consult-Plan CkHomestead P1V3B	-	-	36,731	-	-
192-143-522400-2449	Consult-Inspect-HomesteadP1V3B	48,733	(7,056)	152,152	755,578	-
192-143-522400-2450	Consult-Inspect-Homestead P1V1	-	(18,239)	-	-	-
192-143-522400-2451	Consult-PlanCk-Homestead BBP2B	27,317	34,413	61,198	52,876	-
192-143-522400-2452	Consult-Inspect-HomesteadBBP2A	27,900	231,006	130,325	88,723	-
192-143-522400-2453	Consult-Plan Ck-Homestead BBP3	5,725	108,384	118,669	69,005	-
192-143-522400-2454	Consult-Insp-Homestead P1Parks	21,889	61,190	64,801	31,902	-
192-143-522400-2462	Consult-Plan Ck-HomesteadP3V12	-	10,152	42,015	37,969	-
192-143-522400-2463	Consult-Map Ck-Homestead P3V12	-	12,667	9,697	9,165	-
192-143-522400-2464	Consult-Inspect-HomesteadP3V12	-	-	137,280	137,280	-
192-143-522400-2466	Consult-Plan Ck-HomesteadP4V13	-	-	53,102	53,102	-
192-143-522400-2467	Consult-Map CkHomestead P4V13	-	-	7,560	7,560	-
192-143-522400-2468	Consult-Inspect-HomesteadP4V13	-	-	185,000	-	-
192-143-522400-2470	Consult-Plan Ck-HomesteadP4V14	-	-	56,857	56,858	-
192-143-522400-2471	Consult-Map Ck-HomesteadP4V14	-	-	7,560	7,560	-
192-143-522400-2472	Consult-Inspect-HomesteadP4V14	-	-	174,860	-	-
192-143-522400-2474	Consult-Plan Ck-HomesteadP4V15	-	-	54,214	48,998	-
192-143-522400-2475	Consult-Map Ck-HomesteadP4V15	-	-	12,240	12,600	-
192-143-522400-2476	Consult-Inspect-HomesteadP4V15	-	-	174,860	-	-
192-143-522400-2478	ConsultPlanCkHomesteadCommercl	-	-	3,610	36,100	-
192-143-522400-2479	ConsultMapCkHomesteadCommercl	-	9,669	9,835	10,176	-
192-143-522400-2480	ConsultInspectHomestead Commcl	-	-	138,100	138,100	-
192-143-522400-2481	Consult-Map Ck-Azevedo-LLA	-	4,781	1,989	5,000	-
192-143-522400-2482	Consult - Homestead Water	-	30,259	34,741	25,000	-
192-143-522400-2552	Consult-Inspect-Parklane U2	-	-	18,066	-	-
192-143-522400-2555	Consult-Inspect-Parklane U3	26,380	1,400	36,537	-	-
192-143-522400-2556	Consult-Plan Ck-Parklane U4	7,324	-	6,286	-	-
192-143-522400-2558	Consult-Inspect-Parklane U4	71,611	28,479	113,438	-	-
192-143-522400-2559	Consult-Plan Ck-Parklane U5	6,636	-	6,914	-	-
192-143-522400-2561	Consult-Inspect-Parklane U5	70,663	19,218	122,922	-	-
192-143-522400-2562	Consult-Inspect-Parklane BB	-	-	1,075	-	-
192-143-522400-2573	Consult-Inspect-Vall Glen2 U1	-	-	6,945	-	-
192-143-522400-2576	Consult-Plan Ck-Vall Glen3 U2	575	-	1,880	-	-
192-143-522400-2577	Consult-Inspect-Vall Glen3 U2	650	1,200	123,060	-	-
192-143-522400-2580	Consult-Plan Ck-Vall Glen 4 U1	9,984	-	1	-	-
192-143-522400-2581	Consult-Inspect-Vall Glen 4 U1	20,284	80,635	99,894	18,266	-
192-143-522400-2584	Consult-Plan Ck-Parklane BB	9,128	-	2	-	-
192-143-522400-2585	Consult-Plan Ck-Homestead BBP4	-	3,657	32,843	1,135	-
192-143-522400-2596	Consultants-Dorset Develop	8,705	-	-	-	-
192-143-522400-2605	Consultants - Lincoln Square	-	8,734	39,367	38,731	-
192-143-526000-2484	Equip Repairs/Maint-SchoolWell	-	62,831	-	-	-
192-143-560750-2414	Proj AdminPlan Ck-Hmstead P1V4	-	60	-	-	-
192-143-560750-2416	Proj AdminInspect-Hmstead P1V4	-	3,612	-	-	-
192-143-560750-2484	Proj Admin-School Well Impr	-	61	-	-	-
192-143-560750-2558	Proj AdminInspect-Parklane U4	-	30	-	-	-
		967,972	1,379,970	4,800,345	2,953,171	-
<b>FUND REVENUE</b>		<b>1,777,426</b>	<b>2,419,401</b>	<b>4,442,885</b>	<b>2,250,878</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>967,972</b>	<b>1,379,970</b>	<b>4,800,345</b>	<b>2,953,171</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 193 - COMMUNITY DEVELOPMENT REIMBURSEMENT AGREEMENTS**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
193-000-421300-0000	Building Permits - Comm Dev	-	-	503,805	1,143,434	-
193-000-421300-2409	Bldg Inspect-Homestead V2	-	80,361	18,679	18,679	-
193-000-421300-2412	Bldg Inspect-Homestead V3C	-	13,385	69,511	69,511	-
193-000-421300-2416	Bldg Inspect-Homestead V4	-	51,119	55,200	55,200	-
193-000-421300-2422	Bldg Inspect-Homestead V5	-	25,759	220,800	220,800	-
193-000-421300-2425	Bldg Inspect-Homestead V6	-	-	210,450	210,450	-
193-000-421300-2428	Bldg Inspect-Homestead V7	-	-	320,850	320,850	-
193-000-421300-2434	Bldg Inspect-Homestead V8	-	57,189	-	-	-
193-000-421300-2446	Bldg Inspect-Homestead V3A	-	19,406	14,265	14,265	-
193-000-421300-2449	Bldg Inspect-Homestead V3B	-	31,450	13,842	13,842	-
193-000-421300-2450	Bldg Inspect-Homestead V1	-	-	31,782	31,782	-
193-000-421300-2488	Bldg Inspect-Homestead Amenity	-	-	22,800	22,800	-
193-000-428700-2409	Fire Construct-Homestead V2	-	7,940	2,400	2,400	-
193-000-428700-2412	Fire Construct-Homestead V3C	-	3,176	-	-	-
193-000-428700-2416	Fire Construct-Homestead V4	-	7,806	12,800	12,800	-
193-000-428700-2422	Fire Construct-Homestead V5	-	1,985	51,200	51,200	-
193-000-428700-2425	Fire Construct-Homestead V6	-	1,621	48,800	48,800	-
193-000-428700-2428	Fire Construct-Homestead V7	-	1,787	74,400	74,400	-
193-000-428700-2434	Fire Construct-Homestead V8	-	10,322	-	-	-
193-000-428700-2446	Fire Construct-Homestead V3A	-	6,218	-	-	-
193-000-428700-2449	Fire Construct-Homestead V3B	-	7,345	-	-	-
193-000-428700-2450	Fire Construct-Homestead V1	-	1,390	-	-	-
193-000-428700-2488	Fire Construct-Homestead Ameni	-	-	4,400	4,400	-
193-000-461600-0000	Interest Earned	-	257	540	540	-
193-000-491100-0000	Transfer from General Fund	-	247,418	-	-	-
		-	575,931	1,676,524	2,316,153	-
193-000-522400-2409	Consultants-Homestead V2	-	167,776	108,494	108,494	-
193-000-522400-2412	Consultants-Homestead V3C	-	71,353	11,543	11,543	-
193-000-522400-2416	Consultants-Homestead V4	-	138,380	68,000	68,000	-
193-000-522400-2422	Consultants-Homestead V5	-	85,470	272,000	272,000	-
193-000-522400-2425	Consultant-Homestead V6	-	-	259,250	259,250	-
193-000-522400-2428	Consultant-Homestead V7	-	-	395,250	395,250	-
193-000-522400-2434	Consultants-Homestead V8	-	162,800	-	-	-
193-000-522400-2446	Consultants-Homestead V3A	-	141,512	107,842	107,842	-
193-000-522400-2449	Consultants-Homestead V3B	-	159,189	113,898	113,898	-
193-000-522400-2450	Consultant-Homestead V1	-	65,052	33,270	33,270	-
193-000-522400-2488	Consultants-Homestead Amenity	-	-	27,200	27,200	-
193-132-522400-0000	Consultants - Professional	-	-	503,805	503,805	-
		-	991,532	1,900,552	1,900,552	-
<b>FUND REVENUE</b>		-	<b>575,931</b>	<b>1,676,524</b>	<b>2,316,153</b>	-
<b>FUND EXPENDITURES</b>		-	<b>991,532</b>	<b>1,900,552</b>	<b>1,900,552</b>	-

**City of Dixon Budget FY 2023-24**  
**FUND 820 - EQUIPMENT REPLACEMENT**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
820-000-460600-0000	Emergency Cost Recovery	2,700	1,358	2,500	7,200	-
820-000-461600-0000	Interest Earned	8,106	1,548	2,120	6,900	5,520
820-000-462600-0000	Sale of Property	29,750	22,150	-	22,250	-
820-000-470100-0000	Unrealized Gain on Investments	(7,011)	(13,424)	-	-	-
		33,545	11,632	4,620	36,350	5,520
820-820-591100-0000	Transfer to General Fund	15,684	-	3,274	-	-
		15,684	-	3,274	-	-
<b>FUND REVENUE</b>		<b>33,545</b>	<b>11,632</b>	<b>4,620</b>	<b>36,350</b>	<b>5,520</b>
<b>FUND EXPENDITURES</b>		<b>15,684</b>	<b>-</b>	<b>3,274</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 830 - BUILDING RESERVE**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
830-000-461600-0000	Interest Earned	5,117	832	1,280	2,905	2,323
830-000-470100-0000	Unrealized Gain on Investments	(4,254)	(7,723)	-	-	-
		863	(6,891)	1,280	2,905	2,323
830-830-591100-0000	Transfer to General Fund	-	90,000	20,000	-	-
		-	90,000	20,000	-	-
<b>FUND REVENUE</b>		<b>863</b>	<b>(6,891)</b>	<b>1,280</b>	<b>2,905</b>	<b>2,323</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>90,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 831 - INFRASTRUCTURE RESERVE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
831-000-461600-0000	Interest Earned	2,360	388	600	-	-
831-000-470100-0000	Unrealized Gain on Investments	(2,093)	(3,629)	-	-	-
		267	(3,241)	600	-	-
831-000-591600-0000	Transfer to L&L	-	-	163,356	163,356	-
		-	-	-	-	-
<b>FUND REVENUE</b>		<b>267</b>	<b>(3,241)</b>	<b>600</b>	<b>-</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 832 - TECHNOLOGY REPLACEMENT**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
832-000-461600-0000	Interest Earned	2,232	364	564	200	-
		2,232	364	564	200	-
832-000-591100-0000	Transfer to General Fund	-	-	-	-	-
832-000-591600-0000	Transfer to L&L	-	-	118,280	118,280	-
		-	-	118,280	118,280	-
<b>FUND REVENUE</b>		<b>2,232</b>	<b>364</b>	<b>564</b>	<b>200</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>118,280</b>	<b>118,280</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 840 PERS STABILIZATION**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
840-000-461600-0000	Interest Earned	4,991	1,146	1,480	5,332	4,265
840-000-470100-0000	Unrealized Gain GASB 31	(3,669)	(9,657)	-	-	-
840-000-491100-0000	Transfer from General Fund	75,000	75,000	-	-	-
		76,322	66,489	1,480	5,332	4,265
<b>FUND REVENUE</b>		<b>76,322</b>	<b>66,489</b>	<b>1,480</b>	<b>5,332</b>	<b>4,265</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 841 - OPEB RESERVE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
841-000-461600-0000	Interest Earned	27,072	5,000	7,096	24,302	19,441
841-000-470100-0000	Unrealized Gain GASB 31	(23,297)	(45,298)	-	-	-
841-000-491100-0000	Transfer from General Fund	-	250,000	-	-	-
		3,775	209,702	7,096	24,302	19,441
<b>FUND REVENUE</b>		<b>3,775</b>	<b>209,702</b>	<b>7,096</b>	<b>24,302</b>	<b>19,441</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Enterprise Funds

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

### **Wastewater**

The City's Wastewater Treatment Facility and Sanitary Sewer Collections System serve more than 6,200 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 ten funds.

#### **Fund 303 Wastewater Operating Reserve**

This fund was established in FY 2019 to account for transfers from the Operations & Maintenance account (Fund 305) needed to accumulate a minimum 25% reserve level. The Finance Department manages this fund.

#### **Fund 304 Wastewater OPEB Reserve**

This fund was established in FY 2017 to accumulate funds for the unfunded actuarial liability (UAAL). The Finance Department manages this fund.

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

The existing ratepayers fund the operations and maintenance of the existing Wastewater Treatment Facility and Sanitary Sewer Collections System. The Engineering/Utilities Department and Finance Department jointly manage this fund. Finance is responsible for the accounting and utility billing (revenue collections).

Engineering/Utilities Department is responsible for the operations and maintenance of the Wastewater Treatment Facility (Wastewater Fund 305-301) and the “in town” Sanitary Sewer Collections System (Wastewater Fund 305-302).

**Fund 306 SRF Debt Service Reserve**

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 No. 14-154 to accumulate a reserve fund. The Finance Department manages this fund.

**Fund 307 Wastewater Equipment Replacement**

This fund accumulates equipment replacement reserves for the sole purpose of the Wastewater operations. The Engineering/Utilities Department and Finance 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 account (Fund 305) provides for principal, interest, and ongoing administrative charges. The Sewer Bond debt was retired in 2021.

**Fund 309 SRF Debt Service**

This fund was established to accumulate funds to service SRF debt for the Wastewater Treatment Facility Improvements project completed in 2017. This fund is managed by the Finance Department.

**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/Utilities Department manages this fund.

**Fund 315 Wastewater Rehabilitation Projects**

A transfer from the Wastewater Operations and Maintenance account (Fund 305) is made annually to a separate fund used solely 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 and sewer pipeline repair projects. The Engineering/Utilities Department 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 account (Fund 305) and the Wastewater Capital Improvements account (Fund 310) are made annually to Fund 316. This fund is managed by the Engineering/Utilities Department.

### **Current Year – 2023– Division Accomplishments**

#### **Wastewater Treatment Facility:**

- Continued upgrades and improvements to the Supervisory Control and Data Acquisition (“SCADA”) system to reduce power and improve water savings efforts at the Wastewater Treatment Facility
- Installation of a Flowmeter and Backflow Device on the Wastewater Treatment Facility water line
- PE Basin piping project enhancements
- New SCADA Computer and four Computer Workstations
- Finalized the Bio Solids Testing and Management Plans

#### **Collections Division – Sewer System Operations and Maintenance:**

- Completed annual sanitary sewer line cleaning and video inspection program
  - 15 miles of lines inspected
  - 11 miles of lines cleaned
- Completed annual Fat, Roots, Oils, and Grease (FROG) inspection and mitigation program
- Completed main line repairs, as necessary, throughout the system
- Completed annual industrial permitting, inspections, and testing as required per Sanitary Sewer Systems General Order
- Completed development of a Sewer Collection System Master Plan, including a Hydraulic Model, and Geographic Information System (“GIS”) database
- Update to Sanitary Sewer Management Plan and Spill Emergency Response Plan

- Completed California Integrated Water Quality System (CIWQS) Collection System Annual Report
- Completed CIWQS monthly reporting of mandated No-Spill certifications
- Completed North Lincoln Lift Station Project preliminary design report
- Deploy upgraded CCTV inspection software in order to comply with regulatory system management requirements
- Completed 27" Sewer Rehab Improvements Project Phase 1 design

### **Budget Year – 2024 – Division Work Plan/Goals**

#### **Waste Water Treatment Facility:**

- Design for the Wastewater Treatment Facility Expansion Project
- Wastewater Treatment Facility Pavement Repair Project
- Continue Wastewater Treatment Facility Water System upgrades
- Continue Wastewater Treatment Facility Monthly, quarterly and annual reporting for the City, Solano County, Yolo Solano Air Quality Management District, State Air Resources Control Board, State Water Resources Control Board and U.S. EPA
- Continue Wastewater Treatment Facility Ground Water Testing, Monitoring and Reporting
- Wastewater Treatment Facility Security Camera System upgrades
- Wastewater Treatment Facility Percolation/Evaporation Basin Fence and Security Gate replacements
- Wastewater Treatment Facility Water Line Air Relief Valves and Water Valve Security upgrades

#### **Collections Division – Sewer System Operations and Maintenance:**

- Continue design efforts to reach “State of Readiness” for North Lincoln Lift Station Improvements
- Continue deployment of upgraded video inspection software in order to comply with regulatory system management requirements

- Replace five end of line cleanouts with manholes in order to improve system reliability
  - Continue existing sanitary sewer line cleaning and video inspection program
  - Continue existing Fat, Roots, Oils, and Grease (FROG) inspection and mitigation program
  - Continue main line repairs, as necessary, throughout the system
  - Continue industrial permitting, inspections, and testing as required per Sanitary Sewer Systems General Order
  - Continue development of CMMS and GIS databases
  - Continue CIWQS monthly reporting of mandated No-Spill certifications
- Initiate 27" Sewer Rehab Improvements Project Phase 1 construction
- Begin implementation of new Sanitary Sewer Systems General Order requirements

## **Water**

City of Dixon has owned and operated the municipal water system since August 2014. The City serves nearly 3,200 residential, institutional, industrial, and commercial water customers. The City municipal water system is independent from the California Water Service Company service area. Water operations and maintenance are accounted in Water Enterprise Funds.

### **Fund 331 Water Operations and Maintenance**

The existing ratepayers fund the operations and maintenance of the existing water system. The Engineering/Utilities Department and Finance Department jointly manage this fund. Finance is responsible for the accounting and utility billing (revenue collections). Engineering/Utilities Division is responsible for oversight of the operations and maintenance of the water system.

### **Fund 332 Water Operations Reserve**

This fund was established to account for transfers from the Operations & Maintenance account (Fund 331) needed to accumulate a minimum 25% reserve level. This fund is managed by the Finance Department.

### **Fund 333 Water Capital Reserve**

This fund was established to accumulate funding for rehabilitation projects that benefit existing ratepayers. The Engineering/Utilities Department 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/Utilities Department manages this fund.

**Fund 335 Water Capital Projects Rehabilitation**

This fund has been established to account for capital improvement projects undertaken to rehabilitate the existing system that benefits existing ratepayers. The Engineering/Utilities Department manages this fund.

**Fund 336 Water OPEB Reserve**

This fund was established in FY 2020 to accumulate funds for the unfunded actuarial liability (UAAL). The Finance Department manages this fund.

**Current Year – 2022 – Division Accomplishments**

- Our system continues to expand through development. We have added miles of mainline and hundreds of service connections to expand our customer base.
- We continue to develop and implement our valve exercising programs with our new hydraulic valve turner.
- Improvements at water facilities include rebuilding/refurbishing one 50hp booster pump. Installing distribution/emergency automated fill valve for our Fitzgerald storage tank.
- Improved our SCADA infrastructure by upgrading communications at all facilities to cellular data transfer.
- Electrical improvements including surge suppression protection upgrades at two facilities and automatic transfer switch services at all facilities.
- The County performed their tri-annual hazardous materials inspection for all of our Water Distribution facilities (we received an excellent review).
- Continued our water meter replacement program and upgrades. We started implementation of automated meter reading terminals for new services, and built a plan to transition existing infrastructure over 7-10 years (or as funding allows).
- By direction of the State, we implemented stage 2 of our water shortage contingency plan to aid water conservation Statewide.

- Completed design and implementation of Industrial facility replacement, including existing well, building infrastructure, pumps, motors, generator, surge tank, and electrical panels
- This was our first full year as a large water purveyor, which required additional conservation, production and water loss reporting.
- Completed our annual consumer confidence and electronic annual reports for the State and our Customers.
- We utilized the Southwest development to make improvements to our School Well facility. We lowered the suction inlet by 80' to offset increasing drawdown, and upgraded the variable frequency drive to improve operations and efficiency.

### **Budget Year – 2023 – Division Work Plan/Goals**

- Continue development and utilization of AMS (asset management software), including development and integration of GIS mapping.
- We are working with West Yost to build and implement a unilateral flushing program with our hydraulic model.
- Redesign our Disinfection byproducts monitoring sampling plan, required with the transition to Urban Water Supplier, submit and receive acceptance from the State.
- Expand our Cross-Connection Control Program, including ordinance updates and system wide hazard assessment surveys.
- Continue to be proactive with system maintenance and repairs (as funds allow).
- Site improvements to Valley Glen Well, including a new submersible pump, motor, flow meter, sand separator and VFD.
- Replace production meter at the School well facility.
- Continue valve turning, meter replacement and AMR upgrades.
- Compile all available funding in efforts to apply for match grant funding to replace Industrial well (unusable standby source) with a new production well on the Fitzgerald property to aid in needed production water.
- Schedule five (5) year cleaning and detailed inspection on applicable storage tanks.

## **Fund 350 Transit**

The Transit Fund is an Enterprise Fund managed by the Public Works Department. The budget includes operations resources for Read-Ride, which provides curb-to-curb transit service within the Dixon City limits. The system typically operates Monday-Friday from 7:00 a.m. - 5:00 p.m, with reduced hours during Driver shortages. Read-Ride currently operates up to five buses during peak demand hours. In FY 2022, ridership was 23,377, which is an increase from 2021 (17,848), which was a reduction due to COVID-19. Ridership had been trending up in FY 2020, until the COVID-19 pandemic.

An intercity taxi-script program, administered by the Solano Transportation Authority ("STA"), is also available for after-hours paratransit trips. Starting in FY 2020, passengers can use a card, rather than script (coupons), to pay for the service.

The budget contains funds for 7.95 permanent full-time equivalent staff, vehicle maintenance, administrative expenses, operating supplies, and insurance. Transit operations are funded by the City's allocation of Transportation Development Act ("TDA") funds, Federal Transit Administration ("FTA") Section 5311 grants, and customer fares. COVID relief funds have been granted during the Pandemic to account for lack of ridership and reduced capacity due to social distancing requirements.

The 2020 Short Range Transit Plan ("SRTP"), which was the most recent full plan, concluded that Read-Ride will remain fiscally sustainable if public demand is met by the existing operating system. In FY 2021, staff worked with STA and consultants to determine whether a modified fixed route would better serve Dixon as the city continues to build out. The study was completed, but testing and implementation were deferred until post-COVID. A modified SRTP was completed in 2022 to address various post-pandemic funding scenarios and their effects on service.

### **Current Year – 2023 – Division Accomplishments**

- Provided reliable on-demand transit service, in compliance with all COVID restrictions
- Resumed School subscriptions and full capacity service
- Successfully completed SRTP (post-pandemic)
- Resumed field trips (Senior Christmas Light tour; Watershed Explorers)
- Celebrating 40 years of service, May Fair Parade Participant



### **Budget Year – 2024 – Division Work Plan/Goals**

- Continue to provide reliable on-demand transit service
- Implement Microtransit Software as a Service (SaaS) technology solution

- Participate in STA County Wide Electrification Plan project
- Test modified fixed routes, pending return to pre-COVID operations
- Upgrade radio and GPS systems
- Replace two buses

**Fund 351 Transit OPEB Reserve**

This fund was established in FY 2020 to accumulate funds for the unfunded actuarial liability (UAAL). The Finance Department manages this fund.

# CITY OF DIXON

## BUDGET OVERVIEW

### ENTERPRISE FUNDS

	SEWER OPS RESERVE 303	SEWER OPEB RESERVE 304	SEWER O&M 305	SRF RESERVE 306	SEWER EQUIP REPLACE 307
<b>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</b>					
<b>BEGINNING WORKING CAPITAL* July-2022</b>	590,808	236,666	8,350,926	1,843,817	372,705
REVENUE	6,988	2,690	5,102,609	20,963	4,430
TRANSFERS	150,000	-	-	-	50,000
REVENUE & TRANSFERS	156,988	2,690	5,102,609	20,963	54,430
EXPENDITURES	-	-	7,874,865	-	-
<b>ESTIMATED ENDING WORKING CAPITAL</b>	747,796	239,356	5,578,671	1,864,780	427,135
<b>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</b>					
<b>July-2023</b>	747,796	239,356	5,578,671	1,864,780	427,135
REVENUES	5,590	2,152	5,178,085	16,770	3,543
TRANSFERS	275,000	-	-	-	75,000
REVENUE & TRANSFERS	280,590	2,152	5,178,085	16,770	78,543
AVAILABLE RESOURCES	1,028,386	241,508	10,756,756	1,881,550	505,678
APPROPRIATIONS	-	-	4,521,017	-	-
<b>ESTIMATED ENDING WORKING CAPITAL</b>	1,028,386	241,508	6,235,739	1,881,550	505,678

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



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

	SRF DEBT SERVICE 309	SEWER CAPITAL 310	SEWER REHAB 315	SEWER MIXED 316	SEWER SUMMARY
<b>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</b>					
<b>BEGINNING WORKING CAPITAL* July-2022</b>	923,993	12,085,529	326,275	58,409	<b>24,789,128</b>
REVENUE	1,494	2,729,173	3,240	530	
TRANSFERS	1,721,739	-	2,524,091	1,684,072	
REVENUE & TRANSFERS	1,723,233	2,729,173	2,527,331	1,684,602	<b>14,002,019</b>
EXPENDITURES	1,721,740	1,081,615	2,524,091	1,702,128	<b>14,904,439</b>
<b>ESTIMATED ENDING WORKING CAPITAL</b>	925,486	13,733,086	329,515	40,883	<b>23,886,708</b>
<b>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</b>					
<b>July-2023</b>	925,486	13,733,086	329,515	40,883	<b>23,886,708</b>
REVENUES	1,120	2,423,075	2,600	430	
TRANSFERS	1,721,739	-	28,300	148,626	
REVENUE & TRANSFERS	1,722,859	2,423,075	30,900	149,056	<b>9,882,031</b>
AVAILABLE RESOURCES	2,648,345	16,156,161	360,415	189,939	<b>33,768,739</b>
APPROPRIATIONS	1,721,739	737,067	40,934	150,106	<b>7,170,863</b>
<b>ESTIMATED ENDING WORKING CAPITAL</b>	926,606	15,419,094	319,481	39,833	<b>26,597,876</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**

	WATER O&M 331	WATER OPS RESERVE 332	WATER CAPITAL RESERVE 333	WATER CIP 334	WATER CAPITAL REHAB 335	WATER OPEB RESERVE 336	WATER SUMMARY
<b>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</b>							
<b>BEGINNING WORKING CAPITAL* July-2022</b>	3,066,522	734,547	684,520	1,915,844	(77,811)	98,853	<b>6,422,475</b>
REVENUE	1,871,534	8,351	7,783	297,589	-	1,207	
TRANSFERS	-	-	-	-	1,571,723	30,515	
REVENUE & TRANSFERS	1,871,534	8,351	7,783	297,589	1,571,723	31,722	<b>3,788,702</b>
EXPENDITURES	3,741,589	-	-	2,756	1,571,723	-	<b>5,316,068</b>
<b>ESTIMATED ENDING WORKING CAPITAL</b>	1,196,467	742,898	692,303	2,210,677	(77,811)	130,576	<b>4,895,110</b>
<b>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</b>							
<b>July-2023</b>	1,196,467	742,898	692,303	2,210,677	(77,811)	130,576	<b>4,895,110</b>
REVENUES	1,882,710	6,681	6,626	178,750	-	965	
TRANSFERS	-	-	-	-	74,409	-	
REVENUE & TRANSFERS	1,882,710	6,681	6,626	178,750	74,409	965	<b>2,150,141</b>
AVAILABLE RESOURCES	3,079,177	749,579	698,929	2,389,427	(3,402)	131,541	<b>7,045,251</b>
APPROPRIATIONS	2,375,621	-	-	3,664	74,409	-	<b>2,453,694</b>
<b>ESTIMATED ENDING WORKING CAPITAL</b>	703,556	749,579	698,929	2,385,763	(77,811)	131,541	<b>4,591,557</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**

	TRANSIT 350	TRANSIT OPEB RESERVE 351	ENTERPRISE Total
<b>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</b>			
<b>BEGINNING WORKING CAPITAL * July-2022</b>	720,449	263,608	<b>32,195,661</b>
REVENUE	1,351,662	2,997	<b>11,413,240</b>
TRANSFERS	-	-	<b>7,732,140</b>
REVENUE & TRANSFERS	1,351,662	2,997	<b>19,145,380</b>
EXPENDITURES	1,344,381	-	<b>21,564,888</b>
<b>ESTIMATED ENDING WORKING CAPITAL</b>	<b>727,730</b>	<b>266,605</b>	<b>29,776,153</b>
<b>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</b>			
<b>July-2023</b>	727,730	266,605	<b>29,776,153</b>
REVENUES	1,593,057	2,397	<b>11,304,551</b>
TRANSFERS	-	-	<b>2,323,075</b>
REVENUE & TRANSFERS	1,593,057	2,397	<b>13,627,626</b>
AVAILABLE RESOURCES	2,320,787	269,002	<b>43,403,779</b>
APPROPRIATIONS	1,592,167	-	<b>11,216,724</b>
<b>ESTIMATED ENDING WORKING CAPITAL</b>	<b>728,620</b>	<b>269,002</b>	<b>32,187,055</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 FY 2023-24**  
**FUND 303 - SEWER OPERATING RESERVE**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
303-000-461600-0000	Interest Earned	8,581	1,400	2,172	6,988	5,590
303-000-491305-0000	Transfer from Sewer O&M	-	-	150,000	150,000	275,000
		8,581	1,400	152,172	156,988	280,590
<b>FUND REVENUE</b>		<b>8,581</b>	<b>1,400</b>	<b>152,172</b>	<b>156,988</b>	<b>280,590</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 304 - SEWER OPEB RESERVE**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
304-000-461600-0000	Interest Earned	3,520	572	890	2,690	2,152
304-000-470100-0000	Unrealized Gain on Investments	(2,937)	(5,358)	-	-	-
		583	(4,786)	890	2,690	2,152
<b>FUND REVENUE</b>		<b>583</b>	<b>(4,786)</b>	<b>890</b>	<b>2,690</b>	<b>2,152</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
305-000-435100-0000	Sewer Fees - Apartments	418,024	440,844	440,844	223,271	223,271
305-000-435200-0000	Sewer Fees - Churches/Convales	111,706	110,579	111,478	101,428	101,428
305-000-435300-0000	Sewer Fees - Comm'l/Industrial	781,987	710,527	813,432	716,510	716,510
305-000-435300-3009	Sewer - Comm'l/Ind - Arrearage	-	70,660	-	-	-
305-000-435400-0000	Sewer Fees - Motels	34,111	40,617	40,044	50,411	50,411
305-000-435500-0000	Sewer Fees - Multi-Family	183,161	182,614	183,828	574,081	574,081
305-000-435600-0000	Sewer Fees - Res SFD	3,082,885	3,255,276	3,327,624	3,323,800	3,390,276
305-000-435600-3009	Sewer - Res - Arrearage	-	90,349	-	-	-
305-000-435700-0000	Sewer Fees - Schools/Fairgrnd	61,710	53,627	55,128	49,502	49,502
305-000-461000-0264	Grant Revenue - CARES	104	-	-	-	-
305-000-461600-0000	Interest Earned	94,555	20,649	28,044	35,000	35,000
305-000-461700-0000	Lease Revenue	6,606	6,606	6,606	6,606	6,606
305-000-462200-0000	Penalties & Interest	1,327	23,608	31,000	22,000	31,000
305-000-470100-0000	Unrealized Gain on Investments	(74,328)	(179,654)	-	-	-
305-000-491307-0000	Tsfr fr Equipment Replacement	958	-	-	-	-
305-000-491310-0000	Transfer from WW Capital Fund	2,000	-	-	-	-
		4,704,806	4,826,302	5,038,028	5,102,609	5,178,085
305-000-511200-3009	Overtime-Sewer Arrearage Prog	-	60	-	-	-
305-000-512100-3009	Medicare-Sewer Arrearages Prog	-	1	-	-	-
305-000-512201-0000	Pension Expense-Misc	262,887	291,068	-	-	-
305-000-512402-0000	OPEB Expense	21,067	13,780	-	-	-
305-000-512600-0000	Worker's Comp Ins-Sewer Arrear	-	0	-	-	-
305-000-525801-0000	Leased Equip Rental	-	(25,462)	-	-	-
305-000-550350-0000	Lease Interest	-	3,962	-	-	-
305-000-550803-0000	Lease Amort. - Public Works	-	23,683	-	-	-
305-000-560750-3009	Project Admin-Sewer ArrearProg	-	430	-	-	-
305-000-591303-0000	Transfer to Sewer Op Reserve	-	-	150,000	150,000	275,000
305-000-591309-0000	Transfer to SRF Debt Service	1,033,043	1,033,044	1,033,044	1,033,044	1,033,044
305-000-591310-0000	Transfer to Sewer Capital	-	3,865	-	-	-
305-300-511000-0000	Salaries/Wages	410,365	391,776	433,005	382,065	450,040
305-300-511000-0264	Salaries/Wages - COVID 19	-	1,763	-	1,502	-
305-300-511020-0000	Comp Paid	6,452	4,817	-	19,365	-
305-300-511200-0000	Overtime	18,274	34,586	35,000	35,348	36,400
305-300-511300-0000	Standby	21,560	21,560	29,000	25,310	32,250
305-300-512100-0000	Medicare	4,875	5,262	7,732	5,662	8,177
305-300-512100-0264	Medicare - COVID 19	-	26	-	19	-
305-300-512200-0000	Retirement	187,752	215,293	81,293	189,287	172,202
305-300-512200-0264	Retirement - COVID 19	-	905	-	744	-
305-300-512300-0000	Disability Insurance	1,430	1,484	1,654	758	1,718
305-300-512400-0000	Health Insurance	45,400	43,278	43,594	44,030	45,305
305-300-512420-0000	Dental Insurance	925	923	916	892	916
305-300-512430-0000	Vision Insurance	470	469	464	453	464
305-300-512600-0000	Worker's Comp Insurance	49,974	45,366	59,242	64,530	67,408
305-300-520400-0000	Advertising/Publications	-	1,531	2,500	2,500	2,500
305-300-520810-0000	Bad Debt/Write Off	(15,300)	(62,066)	25,000	25,000	25,000
305-300-521000-0000	Bldg/Site Maintenance	37,218	4,271	7,600	7,600	8,000
305-300-521400-0000	Chemicals	10,816	15,776	15,000	15,000	15,000
305-300-521800-0000	Communications	2,600	2,302	3,000	3,000	3,000
305-300-521900-0000	Bank Fees	10,856	11,642	12,000	12,000	12,200
305-300-521901-0000	Credit Card Processing Fees	37,087	40,831	45,000	45,000	52,500
305-300-522400-0000	Consultants - Professional	19,698	34,344	68,403	68,403	58,500
305-300-522600-0000	Contr Svcs - Non Professional	31,763	50,541	67,000	67,000	67,000
305-300-522600-0248	Contr Svcs-Non Prof-Lab Test	55,570	54,747	74,682	74,682	70,000
305-300-524000-0000	DMV Physicals & Exams	-	-	300	300	300
305-300-524200-0000	Dues/Subscriptions	676	1,296	1,250	1,250	1,250
305-300-525800-0000	Equipment Rental	1,004	14,944	35,725	35,725	43,875
305-300-526000-0000	Equipment Repairs/Maintenance	13,433	27,709	28,000	28,000	32,000
305-300-526000-0219	Equip Repair/Maint-TreatPltRep	35,079	92,656	93,307	93,307	100,000
305-300-529600-0000	Legal Services	255	11,296	5,400	5,400	10,000
305-300-531400-0000	Office Equip Maint/Rental	4,305	4,868	7,200	7,200	7,200
305-300-531401-0000	Leased Office Equip Rental	-	(1,888)	-	-	-
305-300-531600-0000	Office Supplies	30,474	39,127	38,000	38,000	40,000
305-300-531650-0000	Office/Software Maintenance	12,403	14,032	19,000	19,000	37,500
305-300-531900-0000	Permits/Licenses/Fees	23,752	27,462	30,000	30,000	32,000
305-300-535500-0000	Small Tools	1,514	1,033	2,000	2,000	2,000
305-300-535600-0000	Special Supplies	35,878	31,273	86,121	86,121	70,000
305-300-535600-0264	Special Supplies - COVID 19	1,292	42	-	-	-

**City of Dixon Budget FY 2023-24**  
**FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
305-300-535750-0000	Training	320	2,709	5,000	5,000	5,000
305-300-535900-0000	Uniforms	7,844	8,629	8,000	8,000	8,000
305-300-536000-0000	Utilities	223,995	232,360	204,000	273,752	275,000
305-300-537500-0000	Vehicle Fuel	13,498	15,595	20,000	20,000	22,000
305-300-538000-0000	Vehicle Parts/Maintenance	6,409	11,473	5,269	5,269	6,000
305-300-539000-0000	Water	15,579	9,639	15,000	15,000	15,000
305-300-550700-0000	Depreciation	870,437	878,213	-	-	-
305-300-560400-0000	Capital Outlay	-	-	52,176	52,176	35,000
305-300-560750-0000	Project Admin - Direct	5,243	1,963	20,000	20,000	20,000
305-300-591100-0000	Transfer to General Fund	325,487	246,351	294,031	294,031	324,941
305-300-591307-0000	Transfer to Sewer Equip Replac	50,000	50,000	50,000	50,000	75,000
305-300-591308-0000	Transfer to Sewer Debt	167,888	-	-	-	-
305-300-591315-0000	Transfer to Sewer-Rehab Proj	33,899	367,319	2,524,091	2,524,091	28,300
305-300-591316-0000	Tsfr to Sewer Mixed (316)	157,277	95,716	1,309,316	1,309,316	124,200
	<b>Expenditures - 300</b>	<b>4,292,723</b>	<b>4,449,677</b>	<b>7,048,315</b>	<b>7,196,130</b>	<b>3,751,190</b>
305-301-511000-0000	Salaries/Wages	155,971	194,260	223,840	150,679	229,885
305-301-511020-0000	Comp Paid	2,017	4,462	-	9,287	-
305-301-511200-0000	Overtime	3,545	10,370	20,000	12,913	20,800
305-301-511200-0265	Overtime- Protest Safety	799	-	-	-	-
305-301-511300-0000	Standby	14,852	16,170	18,800	15,840	24,188
305-301-511900-0000	Separation Pay	-	-	-	4,494	-
305-301-512100-0000	Medicare	2,294	3,193	4,520	3,719	4,856
305-301-512100-0265	Medicare- Protest Safety	9	-	-	-	-
305-301-512200-0000	Retirement	61,231	71,778	42,623	40,124	59,217
305-301-512300-0000	Disability Insurance	597	712	869	345	945
305-301-512400-0000	Health Insurance	38,971	44,536	56,321	38,021	60,033
305-301-512401-0000	Retiree Health	-	-	-	10,928	16,447
305-301-512420-0000	Dental Insurance	524	620	688	545	688
305-301-512430-0000	Vision Insurance	266	315	348	276	348
305-301-512600-0000	Worker's Comp Insurance	20,601	21,955	33,517	26,155	40,854
305-301-520400-0000	Advertising/Publications	-	-	500	500	500
305-301-521000-0000	Site Maintenance	511	51	1,000	1,000	1,000
305-301-521400-0000	Chemicals	528	1,094	6,000	6,000	5,500
305-301-521800-0000	Communications	1,561	2,112	4,000	4,000	4,000
305-301-522400-0000	Consultants - Professional	11,852	8,754	15,000	15,000	-
305-301-522600-0000	Contr Svcs - Non Professional	-	-	-	-	114,500
305-301-524000-0000	DMV Physicals & Exams	294	-	-	-	-
305-301-524200-0000	Dues/Subscriptions	431	780	1,200	1,200	1,200
305-301-525800-0000	Equipment Rental	1,989	8,000	17,360	17,360	25,705
305-301-526000-0000	Equip Repairs/Maint	33,015	19,011	33,900	33,900	35,000
305-301-529600-0000	Legal Services	-	-	1,000	1,000	1,000
305-301-530100-0000	Maintenance - Sewer Line	14,799	88,284	135,016	135,016	5,000
305-301-531400-0000	Office Equip Maint/Rental	647	1,420	2,500	2,500	2,500
305-301-531600-0000	Office Supplies	743	826	1,500	1,500	900
305-301-531650-0000	Office/Software/Maintenance	5,907	4,667	26,333	26,333	22,800
305-301-531900-0000	Permits/Licenses/Fees	2,846	5,546	6,700	6,700	7,500
305-301-535500-0000	Small Tools	2,383	2,399	4,000	4,000	3,500
305-301-535600-0000	Special Supplies	13,212	4,964	14,900	14,900	11,000
305-301-535750-0000	Training	2,316	1,506	12,000	12,000	8,000
305-301-535900-0000	Uniforms	2,704	4,171	4,500	4,500	5,500
305-301-537500-0000	Vehicle Fuel	3,542	5,782	7,500	7,500	9,500
305-301-538000-0000	Vehicle Parts/Maintenance	3,316	1,765	4,500	4,500	6,960
305-301-560400-0000	Capital Outlay	-	5,407	26,000	26,000	-
305-301-560750-0000	Project Admin - Direct	8,107	2,502	40,000	40,000	40,000
	<b>Expenditures - 301</b>	<b>412,380</b>	<b>537,411</b>	<b>766,935</b>	<b>678,734</b>	<b>769,826</b>
	<b>FUND REVENUE</b>	<b>4,704,806</b>	<b>4,826,302</b>	<b>5,038,028</b>	<b>5,102,609</b>	<b>5,178,085</b>
	<b>FUND EXPENDITURES</b>	<b>4,705,103</b>	<b>4,987,087</b>	<b>7,815,250</b>	<b>7,874,865</b>	<b>4,521,017</b>

**City of Dixon Budget FY 2023-24**  
**305-300 WASTEWATER O & M - TREATMENT**  
**OPERATING EXPENSES SUMMARY**

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
591303	150,000	150,000	275,000		Transfer to Sewer Ops Reserve
591309	1,033,044	1,033,044	1,033,044		Transfer to SRF Debt Service
520400	2,500	2,500	2,500		Publications including Thompson Reuters updates for the following California Code of Regulations: Title 3, Title 8, Title 19, Title 22, Title 23
520810	25,000	25,000	25,000		Bad Debt/Write Off
521000	7,600	7,600	8,000		Building maintenance & repairs for 4 buildings; HVAC maintenance; Cleaning supplies; Mats for buildings
521400	15,000	15,000	15,000		Chemicals for weed abatement at WWTF \$12,500; Rodent control \$1,500; Spraying supplies \$1,000
521800	3,000	3,000	3,000		Telephone \$1,000; SCADA alarm dialer \$600; 5 cell phones \$600; SCADA cellular internet modem \$800
521900	12,000	12,000	12,200		Bank fees
521901	45,000	45,000	52,500		Credit cards fees - merchant fees for UB payments
522400	68,403	68,403	58,500		Stantec on-call contract \$15,000; SCADA repair and maintenance \$20,000; State-Required CV-Salts Program \$3,500, On Call electrical maintenance \$20,000
522600	67,000	67,000	67,000		Pest control; Fire alarm monitoring; Water softener contract; On-call contracts (Holt \$6.8K), (Hach \$10K), (Huber \$7.7K), (Tesco \$11K), APEX); Misc. contract services
522600-0248	74,682	74,682	70,000		Wastewater lab testing & testing supplies \$55,000; Sludge removal \$10,000, Purchase of new monitoring well testing pump and controller \$5,000.
524000	300	300	300		Class B DMV license expenses, renewals, exam fees, physicals
524200	1,250	1,250	1,250		PAPA dues for 4 staff \$300; CWEA dues for 4 staff \$950
525800	35,725	35,725	43,875		Emergency equipment rental \$2,000; Enterprise Vehicle Lease (4 vehicles) \$29,329; Replacment Schedule Vehicle Lease (6-months) \$4,396 <b>(New Hybird) \$8,150</b>
526000	28,000	28,000	32,000		Parts & labor to repair and maintain off-road and process equipment
526000-0219	93,307	93,307	100,000		Treatment plant repairs including water lines, waste process lines, etc.
529600	5,400	5,400	10,000		City Attorney support
531400	7,200	7,200	7,200		\$4,800 Copy machine, \$2,400 RingCentral Phones
531600	38,000	38,000	40,000		Office supplies for WWTF \$2,500; Billing forms, postage, envelopes, Lockbox for Utility bill operations (monthly)
531650	19,000	19,000	37,500		\$28,924 Springbrook & Tyler financial software module; SCADA license \$3,000, Cityworks software license, misc. other charges
531900	30,000	30,000	32,000		Regional Water Board permit \$26,000; YSAQMD permit for generators, fuel tank & pumps \$2,000; State Air Resources Board permits for pumps \$700; WW Operator Licenses \$1,410; Pesticide certifications \$240; CWEA certifications renewal \$500; Dixon RCD permit \$700; EPA ID number renewal \$200; SWRCB SWPPPP permit \$250
535500	2,000	2,000	2,000		Misc. small tools
535600	86,121	86,121	70,000		Maint. Supplies - rip rap & road rock; Safety gear - goggles, gloves, signs; Miscellaneous equipment for trucks; Fencing repairs and shop supplies \$50,000; <b>Levee road repairs \$20,000.</b>
535750	5,000	5,000	5,000		Pesticide, CWEA, safety training; Target Solutions training

**City of Dixon Budget FY 2023-24**  
**305-300 WASTEWATER O & M - TREATMENT**  
**OPERATING EXPENSES SUMMARY**

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
535900	8,000	8,000	8,000		Uniforms, jackets, boots, lab coats, lab towels & coveralls for 4 employees \$2,000/ea.
536000	204,000	273,752	275,000		Utilities
537500	20,000	20,000	22,000		Fuel for vehicles, equipment, and generator load testing
538000	5,269	5,269	6,000		Dump Truck BIT Inspections (\$1200), Annual Smog on Diesel Engines. Maintenance on non-leased vehicles. Wear items (tires/breaks/etc)
539000	15,000	15,000	15,000		Water costs for treatment plant
560400	52,176	52,176	35,000		Capital Outlay
560750	20,000	20,000	20,000		Project Admin - Direct for City Engineer/Public Works Staff
591100	294,031	294,031	324,941		Transfer to General Fund for Cost Allocation
591307	50,000	50,000	75,000		Transfer to Equipment Replacement
591315	2,524,091	2,524,091	28,300		Transfer to Sewer Rehab
591316	1,309,316	1,309,316	124,200		Transfer to Sewer Mixed - combined projects
<b>Total</b>	<b>6,206,415</b>	<b>6,276,167</b>	<b>2,936,310</b>		



**CITY OF DIXON**  
**CAPITAL EQUIPMENT (not included in Capital Project Funds)**  
**305-300 WASTEWATER O & M**

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E	Wilo Mixer/Pump Spare Parts, (3) Spare Power Cords, (1) Spare Motor, (1) Wall Pump Blade	25,000	1.00	25,000
N	E	Huber Screen Spare Parts, (1) Spare Motor & Gear Box	10,000	1.00	10,000
				<b>Total</b>	<b>\$ 35,000</b>

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

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

FUND 305  
WASTEWATER O&M  
Division 300 - Treatment

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
Chief Plant Operator - Wastewater	1.00	125,423	11,363	15,376	229	116	2,042	479	17,251	172,279
Sr. Wastewater Operator	1.00	121,128	10,974	7,225	229	116	1,861	462	16,661	158,656
Wastewater Operator II	1.00	106,173	9,619	7,225	229	116	1,644	405	14,604	140,015
Wastewater Operator I	1.00	97,316	8,817	15,376	229	116	1,634	372	13,385	137,245
Subtotal:	4.00	450,040	40,773	45,202	916	464	7,181	1,718	61,901	608,195
Other payroll costs:										
PERS Health Administration		-	-	103	-	-	-	-	-	103
Retirement Health Benefit			-	-	-	-	-	-	-	-
PERS Retirement UAL		-	131,429	-	-	-	-	-	-	131,429
Overtime		36,400	-	-	-	-	528	-	5,507	42,435
Standby		32,250	-	-	-	-	468	-	-	32,718
Subtotal:		68,650	131,429	103	-	-	996	-	5,507	206,685
GRAND TOTAL:	4.00	518,690	172,202	45,305	916	464	8,177	1,718	67,408	814,880

**City of Dixon Budget FY 2023-24**  
**305-301 WASTEWATER O & M - COLLECTIONS**  
**OPERATING EXPENSES SUMMARY SHEET**

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
520400	500	500	500		Advertising/Publications - FOG outreach, doorhangers
521000	1,000	1,000	1,000		Site Maintenance - North Lincoln Lift Station
521400	6,000	6,000	5,500		Chemicals - Grease Pucks, Pesticides, Necessary Containment
521800	4,000	4,000	4,000		Standby phones; 2 Mifi hot spots and misc. office phone charges; Phones and tablets for all staff with data
522400	15,000	15,000	-		Engineering Construction Specifications
522600	-	-	114,500		Contractor services - Sewer line, private lateral connection, and manhole repairs; Cleanout replacement x4 (\$60,000); Root control services
524200	1,200	1,200	1,200		Dues/Subscriptions - CWEA licensing (\$200) and membership (\$100) for 4 staff
525800	17,360	17,360	25,705		Enterprise Vehicle Lease (2 vehicle) \$17,150; <b>add'l F-250 truck lease w/ lift gate and equipment (\$8,555)</b>
526000	33,900	33,900	35,000		Equipment Repairs/Maintenance - CCTV truck, Sewer VacCon (equipment other than drive), N. Lincoln Lift station, continuous repairs
529600	1,000	1,000	1,000		Legal Expenses
530100	135,016	135,016	5,000		Sewer line maintenance - root control, video survey, sewer repairs, repair connrctions at private laterals
531400	2,500	2,500	2,500		RingCentral land lines
531600	1,500	1,500	900		Office Expenses and Supplies
531650	26,333	26,333	22,800		Office Software/Maintenance, including MyCivic311 \$1,900; GraniteNet Annual Support \$2,500; Lift Station Monitoring \$500; FOG BMP Municipal \$1,627; CCTV/CMMS GIS improvements \$15,000
531900	6,700	6,700	7,500		SWRCB - Sanitary Sewer Permit \$3,700; YSAQMD Sewer VacCon Perp/CARB permit \$1,300; GIS Licensing \$2,500
535500	4,000	4,000	3,500		Small Tools
535600	14,900	14,900	11,000		Special Supplies - misc. equipment; sewer line plugs, traffic control materials
535750	12,000	12,000	8,000		Training, including Target Solutions training; Confined Space \$1k, Road Safety \$500; USA Locating \$500; CWEA Contact Hours \$3k; DPR Pesticides \$1k; Computer training \$1k; DMV Commercial Licenses;
535900	4,500	4,500	5,500		Uniforms for 4 staff; P.P.E.
537500	7,500	7,500	9,500		Vehicle Fuel
538000	4,500	4,500	6,960		Maintenance on non-leased vehicles \$3,500 (VacCon driveline/chassis); Enterprise Fleet Management leased vehicles \$1,800; Enterprise Maint. Management Fee \$160; <b>Hazard lights on new F-250 \$1,500</b>
560400	26,000	26,000	-		Capital Outlay - see detail on Capital Equipment page
560750	40,000	40,000	40,000		Project Admin Direct for Engineering Department
<b>Total</b>	<b>365,409</b>	<b>365,409</b>	<b>311,565</b>		

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

FUND 305  
WASTEWATER O&M  
Division 301 - Collections

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
Sr. Utilities Maintenance Worker	0.75	64,337	4,941	14,986	172	87	1,150	270	9,734	95,677
Utilities Maintenance Worker II	0.75	60,569	5,634	14,986	172	87	1,096	234	8,430	91,208
Utilities Maintenance Worker I	0.75	55,409	4,255	14,986	172	87	1,021	233	8,383	84,546
Utilities Maintenance Worker I	0.75	49,571	3,807	14,986	172	87	936	208	7,500	77,267
Subtotal:	3.00	229,885	18,637	59,944	688	348	4,203	945	34,047	348,697
Other payroll costs:										
PERS Health Administration	-	-	-	89	-	-	-	-	-	89
Retirement Health Benefit	-	-	-	16,447	-	-	-	-	-	16,447
PERS Retirement UAL	-	-	40,580	-	-	-	-	-	-	40,580
Overtime		20,800	-	-	-	-	302	-	3,147	24,249
Standby		24,188	-	-	-	-	351	-	3,660	28,199
Subtotal:		44,988	40,580	16,536	-	-	653	-	6,807	109,565
GRAND TOTAL:	3.00	274,873	59,217	76,480	688	348	4,856	945	40,854	458,261

**City of Dixon Budget FY 2023-24**  
**FUND 306 - SRF RESERVE FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
306-000-461600-0000	Interest Earned	27,149	4,459	6,920	20,963	16,770
306-000-470100-0000	Unrealized Gain on Investments	(24,074)	(41,747)	-		-
		3,075	(37,288)	6,920	20,963	16,770
<b>FUND REVENUE</b>		<b>3,075</b>	<b>(37,288)</b>	<b>6,920</b>	<b>20,963</b>	<b>16,770</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 307 - WASTEWATER EQUIPMENT REPLACEMENT FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
307-000-461600-0000	Interest Earned	4,103	957	1,216	4,430	3,543
307-000-462600-0000	Sale of Property	9,200	11,100	-	-	-
307-000-470100-0000	Unrealized Gain on Investments	(3,142)	(7,913)	-	-	-
307-000-491305-0000	Transfer from Sewer O&M	50,000	50,000	50,000	50,000	75,000
		60,161	54,144	51,216	54,430	78,543
307-000-591305-0000	Tsfr to Sewer O&M	958	-	-	-	-
		958	-	-	-	-
<b>FUND REVENUE</b>		<b>60,161</b>	<b>54,144</b>	<b>51,216</b>	<b>54,430</b>	<b>78,543</b>
<b>FUND EXPENDITURES</b>		<b>958</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 309 - SRF DEBT SERVICE FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
309-000-461600-0000	Interest Earned	12,570	2,072	3,200	1,494	1,120
309-000-470100-0000	Unrealized Gain GASB 31	(12,082)	(20,921)	-	-	-
309-000-491305-0000	Transfer from Sewer O&M	1,033,043	1,033,044	1,033,044	1,033,044	1,033,044
309-000-491310-0000	Transfer from Sewer Capital	688,695	688,695	688,695	688,695	688,695
		1,722,227	1,702,890	1,724,939	1,723,233	1,722,859
309-000-550300-0000	Loan Interest	457,162	433,685	423,501	423,501	398,834
309-000-550400-0000	Loan Principal	-	-	1,298,239	1,298,239	1,322,905
		457,162	433,685	1,721,740	1,721,740	1,721,739
<b>FUND REVENUE</b>		<b>1,722,227</b>	<b>1,702,890</b>	<b>1,724,939</b>	<b>1,723,233</b>	<b>1,722,859</b>
<b>FUND EXPENDITURES</b>		<b>457,162</b>	<b>433,685</b>	<b>1,721,740</b>	<b>1,721,740</b>	<b>1,721,739</b>

**City of Dixon Budget FY 2023-24**  
**FUND 310 - WASTEWATER CAPITAL FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
310-000-425600-0000	Development Fees - Sewer	4,333,660	4,937,914	2,305,158	2,581,777	2,305,158
310-000-461600-0000	Interest Earned	94,629	32,803	34,332	147,396	117,917
310-000-470100-0000	Unrealized Gain GASB 31	(51,589)	(264,097)	-	-	-
310-000-491305-0000	Transfer from Sewer O&M	-	3,865	-	-	-
310-000-491316-0000	Transfer from Sewer Mixed	340,652	61,381	-	-	-
		4,717,352	4,771,865	2,339,490	2,729,173	2,423,075
310-000-591309-0000	Transfer to SRF Debt Service	688,695	688,695	688,695	688,695	688,695
310-100-550700-0000	Depreciation	1,357,529	1,357,529	-	-	-
310-100-591100-0000	Transfer to General Fund	16,121	15,188	18,164	18,164	23,946
310-100-591316-0000	Transfer to Sewer Mixed	57,366	19,780	374,756	374,756	24,426
		2,119,712	2,081,193	1,081,615	1,081,615	737,067
<b>FUND REVENUE</b>		<b>4,717,352</b>	<b>4,771,865</b>	<b>2,339,490</b>	<b>2,729,173</b>	<b>2,423,075</b>
<b>FUND EXPENDITURES</b>		<b>2,119,712</b>	<b>2,081,193</b>	<b>1,081,615</b>	<b>1,081,615</b>	<b>737,067</b>

**City of Dixon Budget FY 2023-24**  
**FUND 315 - WASTEWATER REHAB PROJECTS**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
315-000-461600-0000	Interest Earned	4,978	722	1,300	3,240	2,600
315-000-470100-0000	Unrealized Gain GASB 31	(4,530)	(6,115)	-	-	-
315-000-491305-0000	Transfer from Sewer O&M	33,899	367,319	2,524,091	2,524,091	58,800
		34,347	361,925	2,525,391	2,527,331	61,400
315-100-591100-0000	Transfer to General Fund	1,574	1,318	2,412	2,412	6,934
<b>109 - 27" Sewer Trunk Line Rehab Project</b>						
315-109-520400-0000	Advertising/Publications	-	-	1,000	1,000	-
315-109-522400-0000	Consultants - Professional	-	-	207,960	207,960	-
315-109-560150-0000	Construction	-	-	1,535,000	1,535,000	-
315-109-560250-0000	Design/Plans/Specs	-	-	281,285	281,285	-
315-109-560750-0000	Project Admin - Direct	-	-	39,636	39,636	-
<b>125 - State Revolving Loan Fund Studies/Application</b>						
315-125-522400-0000	Consultants - Professional	-	-	50,000	50,000	-
315-125-560750-0000	Project Admin - Direct	-	-	5,000	5,000	-
<b>130 - N. Lincoln St. Sewer Lift Station</b>						
315-130-520400-0000	Advertising/Publications	-	-	-	-	500
315-130-522400-0000	Consultants - Professional	-	-	50,000	50,000	-
315-130-560150-0000	Construction	-	-	-	-	-
315-130-560250-0000	Design/Plans/Specs	-	-	189,614	189,614	-
315-130-560750-0000	Project Admin - Direct	-	-	5,000	5,000	-
<b>131 - WWTF Percolation / Evaporation Basin Piping Project</b>						
315-131-522400-0000	Consultants - Professional	-	99,980	-	-	-
315-131-560750-0000	Project Admin - Direct	-	237	-	-	-
<b>132 - WWTF Security System</b>						
315-132-560150-0000	Construction	-	-	100,000	100,000	-
315-132-560750-0000	Project Admin - Direct	-	316	4,684	4,684	-
<b>134 - WWTF Barbed Wire Fence</b>						
315-134-560150-0000	Construction	-	12,650	-	-	30,000
315-134-560750-0000	Project Admin - Direct	-	39	-	-	500
<b>135 - WWTF Overhangs</b>						
315-135-560150-0000	Construction	-	74,459	-	-	-
315-135-560750-0000	Project Admin - Direct	-	-	-	-	-
<b>136 - WWTF Pavement Repairs</b>						
315-136-520400-0000	Advertising/Publications	-	-	500	500	-
315-136-560150-0000	Construction	-	-	50,000	50,000	-
315-136-560750-0000	Project Admin - Direct	-	-	2,000	2,000	-
<b>137 - WWTF PE Basin Power Gate</b>						
315-137-560150-0000	Construction	-	-	-	-	33,000
315-137-560750-0000	Project Admin - Direct	-	-	-	-	500
		1,574	188,999	2,524,091	2,524,091	71,434
<b>FUND REVENUE</b>		<b>34,347</b>	<b>361,925</b>	<b>2,525,391</b>	<b>2,527,331</b>	<b>61,400</b>
<b>FUND EXPENDITURES</b>		<b>1,574</b>	<b>188,999</b>	<b>2,524,091</b>	<b>2,524,091</b>	<b>71,434</b>

**City of Dixon Budget FY 2023-24**  
**FUND 316 - WASTEWATER CAPITAL MIXED FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
316-000-461600-0000	Interest Earned	1,501	(21)	108	530	430
316-000-470100-0000	Unrealized Gain GASB 31	(2,804)	(965)	-	-	-
316-000-491305-0000	Transfer from Sewer O&M	157,277	95,716	1,309,316	1,309,316	124,200
316-000-491309-0000	Transfer from SRF Debt	-	-	-	-	-
316-000-491310-0000	Transfer from Sewer Improve	57,366	19,780	374,756	374,756	24,426
		213,341	114,511	1,684,180	1,684,602	149,056
316-100-591100-0000	Transfer to General Fund	2,616	3,465	9,029	9,029	4,606
	<b>115 - WWTF Qtr Groundwater Monitoring</b>					
316-115-522400-0000	Consultants - Professional	13,524	14,068	15,932	15,932	15,000
	<b>124-Sanitary Sewer Master Plans -SCSMP</b>					
316-124-520400-0000	Advertising/Publications	-	-	500	500	-
316-124-522400-0000	Consultants - Professional	-	-	57,282	57,282	-
316-124-560750-0000	Project Admin - Direct	-	-	5,192	5,192	-
	<b>125 - Bio-Solids Sampling Plan</b>					
316-125-522400-0000	Consultants - Professional	-	-	6,000	6,000	-
316-125-560750-0000	Project Admin - Direct	-	118	382	382	-
	<b>130 - SCADA / Electrical Upgrades</b>					
316-130-522400-0000	Consultants - Professional	-	-	36,232	36,232	-
	<b>132 - WWTF Water System Upgrade</b>					
316-132-560150-0000	Construction	-	-	54,294	54,294	50,000
316-132-560750-0000	Project Admin - Direct	-	-	8,250	8,250	-
	<b>133 - Sanitary Sewer Management Plan (SSMP)</b>					
316-133-522400-0000	Consultants - Professional	-	36,149	13,851	13,851	-
316-133-560750-0000	Project Admin - Direct	-	316	4,684	4,684	-
	<b>137 - Bio-Solids Management Plan</b>					
316-137-522400-0000	Consultants - Professional	-	-	45,000	45,000	-
316-137-560750-0000	Project Admin - Direct	-	-	5,000	5,000	-
	<b>138 - WWTF Upgrade Project</b>					
316-138-520400-0000	Advertising/Publications	-	-	500	500	-
316-138-522400-0000	Consultants - Professional	-	-	1,390,000	1,390,000	-
316-138-560750-0000	Project Admin - Direct	-	-	50,000	50,000	-
	<b>139 - Sanitary Sewer Impact Fees (Nexus Study)</b>					
316-139-520400-0000	Advertising/Publications	-	-	-	-	500
316-139-522400-0000	Consultants - Professional	-	-	-	-	75,000
316-139-560750-0000	Project Admin - Direct	-	-	-	-	5,000
		16,140	54,116	1,702,128	1,702,128	150,106
<b>FUND REVENUE</b>		<b>213,341</b>	<b>114,511</b>	<b>1,684,180</b>	<b>1,684,602</b>	<b>149,056</b>
<b>FUND EXPENDITURES</b>		<b>16,140</b>	<b>54,116</b>	<b>1,702,128</b>	<b>1,702,128</b>	<b>150,106</b>



**City of Dixon Budget FY 2023-24**  
**FUND 331 - WATER OPERATIONS AND MAINTENANCE**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
331-000-438000-0000	Water - Administration	2,325	2,225	1,000	4,000	3,000
331-000-438100-0000	Water - Backflow	15,430	19,294	17,520	16,250	16,500
331-000-438200-0000	Water - Construction Sales	13,363	26,258	5,000	20,000	10,000
331-000-438400-0000	Water - Installation	122,090	165,498	100,000	80,000	75,000
331-000-438500-0000	Water - Plan Check	3,630	-	-	-	-
331-000-438700-0000	Water - Sales	3,350,945	1,721,161	1,759,861	1,708,284	1,742,450
331-000-461000-0264	Grant Revenue	4,886	-	-	-	-
331-000-461600-0000	Interest Earned	48,908	7,211	12,864	30,000	22,500
331-000-461800-0000	Miscellaneous Income	-	700	-	-	-
331-000-462200-0000	Penalties & Interest	652	6,957	13,000	13,000	13,260
331-000-470100-0000	Unrealized Gain GASB 31	(17,705)	(72,247)	-	-	-
331-000-491334-0000	Tsfr fr Water Cap Proj	13,299	-	-	-	-
331-000-491335-0000	Transfer from Water Cap Proj Rehab	8,044	-	-	-	-
		3,565,867	1,877,058	1,909,245	1,871,534	1,882,710
331-000-511000-0000	Salaries/Wages	237,763	239,825	310,053	242,911	359,818
331-000-511000-0264	Salaries/Wages - COVID 19	-	-	-	1,169	-
331-000-511020-0000	Comp Paid	9,418	9,254	-	15,873	-
331-000-511100-0000	Salaries/Wages PT	16,779	7,786	-	-	-
331-000-511200-0000	Overtime	22,050	26,624	30,000	27,518	31,200
331-000-511300-0000	Standby	20,700	20,960	29,000	25,635	32,250
331-000-511900-0000	Separation Pay	4,907	-	-	-	-
331-000-512100-0000	Medicare	4,566	4,386	6,133	4,844	7,164
331-000-512100-0264	Medicare- COVID 19	-	-	-	15	-
331-000-512200-0000	Retirement	52,554	64,388	62,372	63,069	75,120
331-000-512200-0264	Retirement- COVID 19	-	-	-	92	-
331-000-512201-0000	Pension Expense-Misc	6,570	80,321	-	-	-
331-000-512210-0000	Retirement - PARS	218	101	-	-	-
331-000-512300-0000	Disability Insurance	920	1,136	1,251	610	1,456
331-000-512400-0000	Health Insurance	51,602	56,062	61,625	48,969	70,858
331-000-512402-0000	OPEB Expense	21,910	9,647	-	-	-
331-000-512420-0000	Dental Insurance	751	742	854	673	916
331-000-512430-0000	Vision Insurance	381	377	433	342	464
331-000-512500-0000	Unemployment Insurance	191	58	-	59	-
331-000-512600-0000	Worker's Comp Insurance	29,957	29,153	44,903	42,555	57,161
331-000-520400-0000	Advertising/Publications	423	-	500	500	500
331-000-521000-0000	Bld/Site Maintenance	4,951	375	3,500	3,500	3,500
331-000-521400-0000	Chemicals	14,731	19,673	25,000	25,000	30,000
331-000-521800-0000	Communications	3,341	3,872	6,000	6,000	7,500
331-000-521800-0209	Communications - Emp Stipend	300	-	-	-	-
331-000-521900-0000	Bank Fees	8,249	7,361	7,700	7,700	7,700
331-000-521901-0000	Credit Card Payments	16,736	20,614	33,150	33,150	33,150
331-000-522400-0000	Consultants - Professional	30,755	47,261	116,003	116,003	85,000
331-000-522600-0000	Contract Svcs - Nonprof	234,311	93,347	85,000	85,000	85,000
331-000-522600-0248	Contract Serv - Lab Testing	16,643	10,499	20,000	20,000	20,000
331-000-522600-0267	Contract Serv - Line & Repairs	-	170,047	154,620	154,620	125,000
331-000-523200-0000	Contract Services - Audit	2,510	2,510	-	-	-
331-000-524000-0000	DMV Physicals & Exams	92	-	-	-	-
331-000-525800-0000	Equipment Rental	-	-	5,000	5,000	5,000
331-000-526000-0000	Equipment Repairs/Maintenance	102,926	68,366	95,000	95,000	95,000
331-000-529200-0000	Landscape Maintenance	865	290	1,000	1,000	1,000
331-000-529600-0000	Legal Services	20,286	24,776	10,000	10,000	10,000
331-000-530200-0000	Meetings/Seminars	149	1,649	1,000	1,000	1,000
331-000-531400-0000	Office Equipment Maint/Rental	1,618	1,959	2,000	2,000	2,000
331-000-531600-0000	Office Supplies/Postage	18,180	16,693	20,000	20,000	20,000
331-000-531650-0000	Office/Software Maintenance	10,315	15,561	25,000	25,000	32,800
331-000-535500-0000	Small Tools	1,610	1,273	2,500	2,500	2,500
331-000-535600-0000	Special Supplies	34,124	37,633	63,935	63,935	60,000
331-000-535600-0242	Special Supp- Meter- Developer	48,700	88,860	100,000	100,000	120,000
331-000-535600-0246	Special Supp - Meter Replace	39,642	39,999	45,000	45,000	45,000
331-000-535750-0000	Training	3,116	4,229	5,000	5,000	6,000
331-000-535900-0000	Uniforms	3,663	2,464	4,000	4,000	5,000
331-000-536000-0000	Utilities	368,375	403,204	440,000	478,641	475,000

***City of Dixon Budget FY 2023-24***  
**FUND 331 - WATER OPERATIONS AND MAINTENANCE**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
331-000-537500-0000	Vehicle Fuel	8,402	19,654	15,000	15,000	25,000
331-000-538000-0000	Vehicle Maintenance	2,409	2,313	4,500	4,500	4,500
331-000-540000-0000	Water Conservation	2,062	2,310	13,787	13,787	15,000
331-000-550700-0000	Depreciation	663,301	663,698	-	-	-
331-000-560400-0000	Capital Outlay	-	-	8,308	8,308	-
331-000-560700-0000	Permitting Fees	19,044	22,832	40,000	40,000	40,000
331-000-560750-0000	Project Admin-Direct	28,138	13,047	20,000	20,000	20,000
331-000-591100-0000	Transfer to the General Fund	194,543	191,001	233,872	233,872	262,655
331-000-591333-0000	Transfer to Water Capital Rsv	100,000	-	-	-	-
331-000-591334-0000	Transfer to Water Capital Proj	-	1,656	-	-	-
331-000-591335-0000	Transfer to Water Cap Proj - Rehab	436,364	691,305	1,808,277	1,571,723	74,409
331-000-591336-0000	Transfer to Water OPEB	-	-	30,515	30,515	-
331-300-520810-0000	Bad Debt/Write Off	(34,024)	339	20,000	20,000	20,000
		2,889,924	3,242,534	4,011,791	3,741,589	2,375,621
<b>FUND REVENUE</b>		<b>3,565,867</b>	<b>1,877,058</b>	<b>1,909,245</b>	<b>1,871,534</b>	<b>1,882,710</b>
<b>FUND EXPENDITURES</b>		<b>2,889,924</b>	<b>3,242,534</b>	<b>4,011,791</b>	<b>3,741,589</b>	<b>2,375,621</b>

**City of Dixon Budget FY 2023-24**  
**FUND 331 - WATER OPERATIONS AND MAINTENANCE**  
**OPERATING EXPENSES SUMMARY**

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
520400	500	500	500		Advertising/Publications
521000	3,500	3,500	3,500		HVAC contract at water site locations
521400	25,000	25,000	30,000		Chemicals
521800	6,000	6,000	7,500		Communications, Data for 4 tablets and 3 existing phones, <b>Cellular Modems \$1,500</b>
521900	7,700	7,700	7,700		Bank Fees
521901	33,150	33,150	33,150		Credit Card fees - merchant fee for UB payments
522400	116,003	116,003	85,000		"On-call" SCADA maintenance & SCADA project management \$50,000; Misc. consultant services \$35,000
522600	85,000	85,000	85,000		Annual maintenance and service of equipment, including pumps and motors "On-Call" CPM \$30,000, chlorine analyzers and pumps \$5,000 "On-Call" Holt/Tesco generators/electrical \$35,000. Back flow prevention and testing \$15,000
522600-0248	20,000	20,000	20,000		Water Lab testing
522600-0267	154,620	154,620	125,000		"On call" for Civil Pacific for contractor services on main line and service repairs
525800	5,000	5,000	5,000		Equipment Rental
526000	95,000	95,000	95,000		Parts and labor to repair equipment and maintain facilities; Fitzgerald Trailer lease
529200	1,000	1,000	1,000		Landscape maintenance, including water charges
529600	10,000	10,000	10,000		Legal fees
530200	1,000	1,000	1,000		Meetings/Seminars
531400	2,000	2,000	2,000		Office equipment maintenance and rental (\$2,000 Ring Central- office phones)
531600	20,000	20,000	20,000		Office supplies/postage; Monthly utility billing
531650	25,000	25,000	32,800		Software, including Tyler modules, Cityworks, GIS licensing and integration into Cityworks
535500	2,500	2,500	2,500		Misc. small tools needed for repair and maintenance activity
535600	63,935	63,935	60,000		Special Supplies
535600-0242	100,000	100,000	120,000		Developer water meters. Projected new development.
535600-0246	45,000	45,000	45,000		Replacement water meters
535750	5,000	5,000	6,000		Training - safety training, continuing education and certification renewal
535900	4,000	4,000	5,000		Uniforms and PPE for 4 employees
536000	440,000	478,641	475,000		Utilities including PG&E
537500	15,000	15,000	25,000		Fuel for vehicles & equipment and generator
538000	4,500	4,500	4,500		Cost to maintain our four City owned vehicles, including tires for two trucks, one transmission service, and routine maintenance. Enterprise Fleet Management (\$288)
540000	13,787	13,787	15,000		Water Conservation - School Water Education Program
560400	8,308	8,308	-		Capital Outlay - see detail on Capital Equipment page
560700	40,000	40,000	40,000		YSAQMD Permitting Fees, GSA; CERS (hazmat) permitting, SWRCB annual Public water system permit
560750	20,000	20,000	20,000		Project Admin - Direct
591100	233,872	233,872	262,655		Transfer to the General Fund (Cost Allocation)
591335	1,808,277	1,571,723	74,409		Transfer to Water Cap Proj - Rehab
591336	30,515	30,515	-		Transfer to Water OPEB
520810	20,000	20,000	20,000		Bad Debt/Write Off
<b>Total</b>	<b>3,465,167</b>	<b>3,267,254</b>	<b>1,739,214</b>		

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

FUND 331  
DEPT. 000  
WATER OPERATIONS & MAINTENANCE FUND

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 516000	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512200	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
Water Ops Supervisor	1.00	119,910	10,864	15,376	229	116	1,962	458	16,493	165,408
Sr Water Operator	1.00	93,726	7,198	19,981	229	116	1,649	394	14,181	137,474
Water Operator I	1.00	79,637	6,116	15,376	229	116	1,378	325	11,698	114,875
Water Operator I	1.00	66,545	5,111	19,981	229	116	1,255	279	10,068	103,584
Subtotal:	4.00	359,818	29,289	70,714	916	464	6,244	1,456	52,440	521,341
Other payroll costs:										
PERS Health Administration		-	-	144	-	-	-	-	-	144
PERS Retirement UAL		-	45,831	-	-	-	-	-	-	45,831
Overtime		31,200	-	-	-	-	452	-	4,721	36,373
Standby		32,250	-	-	-	-	468	-	-	32,718
Subtotal:		63,450	45,831	144	-	-	920	-	4,721	115,066
<b>GRAND TOTAL:</b>	<b>4.00</b>	<b>423,268</b>	<b>75,120</b>	<b>70,858</b>	<b>916</b>	<b>464</b>	<b>7,164</b>	<b>1,456</b>	<b>57,161</b>	<b>636,407</b>

**City of Dixon Budget FY 2023-24**  
**FUND 332 - WATER OPERATING RESERVE**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
332-000-461600-0000	Interest Earned	10,816	1,777	2,756	8,351	6,681
332-000-470100-0000	Unrealized Gain on Investments	(9,591)	(16,631)	-	-	-
332-000-491331-0000	Transfer from Water O&M	-	-	-	-	-
		1,225	(14,854)	2,756	8,351	6,681
<b>FUND REVENUE</b>		<b>1,225</b>	<b>(14,854)</b>	<b>2,756</b>	<b>8,351</b>	<b>6,681</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 333 - WATER CAPITAL RESERVE**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
333-000-461600-0000	Interest Earned	9,342	1,738	2,568	7,783	6,626
333-000-470100-0000	Unrealized Gain on Investments	(7,275)	(15,455)	-	-	-
333-000-491331-0000	Transfer from Water O&M	100,000	-	-	-	-
		102,067	(13,718)	2,568	7,783	6,626
<b>FUND REVENUE</b>		<b>102,067</b>	<b>(13,718)</b>	<b>2,568</b>	<b>7,783</b>	<b>6,626</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 334 - WATER CAPITAL PROJECTS**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
334-000-425900-0000	Development Fees - Water	479,603	1,014,013	100,000	253,300	175,000
334-000-461600-0000	Interest Earned	9,837	5,085	3,992	5,000	3,750
334-000-461800-0000	Miscellaneous Income	-	-	-	-	-
334-000-470100-0000	Unrealized Gain on Investments	(5,085)	(40,883)	-	39,289	-
334-000-491331-0000	Transfer from Water O&M	-	1,656	-	-	-
334-000-491335-0000	Transfer from Water Cap Proj Rehab	197,012	530,288	-	-	-
		681,367	1,510,158	103,992	297,589	178,750
334-000-591100-0000	Transfer to General Fund	1,986	1,849	2,756	2,756	3,664
334-000-591331-0000	Transfer to Water O&M	13,299	-	-	-	-
	<b>101 - Fitzgerald Dr. Well Upgrade</b>					
334-101-529600-0000	Legal Services	-	148	-	-	-
		15,285	1,997	2,756	2,756	3,664
	<b>FUND REVENUE</b>	<b>681,367</b>	<b>1,510,158</b>	<b>103,992</b>	<b>297,589</b>	<b>178,750</b>
	<b>FUND EXPENDITURES</b>	<b>15,285</b>	<b>1,997</b>	<b>2,756</b>	<b>2,756</b>	<b>3,664</b>

**City of Dixon Budget FY 2023-24**  
**FUND 335 - WATER CAPITAL PROJECTS REHAB FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
335-000-461800-0000	Miscellaneous Income	-	400	-	-	-
335-000-491331-0000	Transfer from Water O&M	436,364	691,305	1,808,277	1,571,723	74,409
		436,364	691,705	1,808,277	1,571,723	74,409
335-000-591331-0000	Transfer to Water Operations	8,044	-	-	-	-
335-000-591334-0000	Transfer to Water Capital Projects	197,012	530,288	-	-	-
335-100-591100-0000	Transfer to General Fund	10,300	2,765	13,641	13,641	12,409
<b>102 - Water Master Plan</b>						
335-102-520400-0000	Advertising/Publications	-	-	92	92	-
335-102-522400-0000	Consultants - Professional	-	-	51,850	51,850	-
335-102-529600-0000	Legal Services	-	-	-	-	-
335-102-560600-0000	Master Plan Update	-	-	71,806	71,806	-
335-102-560750-0000	Project Admin - Direct	-	-	12,528	12,528	-
<b>103 - Water Rate Study</b>						
335-103-520400-0000	Advertising / Publications	-	-	24,650	24,650	-
335-103-522400-0000	Consultants - Professional	-	-	793,621	93,621	-
335-103-529600-0000	Legal Services	-	-	33,919	33,919	-
335-103-560250-0000	Design/Plans/Specs	-	-	-	-	-
335-103-560750-0000	Project Admin - Direct	-	-	24,291	24,291	-
<b>104 - Chromium 6</b>						
335-104-522400-0000	Consultants - Professional	-	-	10,000	10,000	10,000
335-104-560750-0000	Project Admin - Direct	-	-	2,000	2,000	2,000
<b>110 - Water Meter Replacement Program</b>						
335-110-522400-0000	Consultants - Professional	-	-	-	-	-
335-110-560150-0000	Construction	62,371	9,039	88,589	88,589	-
335-110-560750-0000	Project Admin - Direct	-	-	1,000	1,000	-
<b>112 - SCADA System Improvements</b>						
335-112-522400-0000	Consultants - Professional	-	-	32,761	32,761	-
335-112-560150-0000	Construction	-	-	3,901	3,901	-
335-112-560750-0000	Project Admin - Direct	(316)	-	1,000	1,000	-
<b>113 - Strategic Asset Mgt Program</b>						
335-113-522400-0000	Consultants - Professional	30,950	-	-	-	-
<b>115 - Valve Exercising Program</b>						
335-115-520400-0000	Advertising/Publications	-	-	500	500	-
335-115-522400-0000	Consultants - Professional	-	-	-	-	-
335-115-560150-0000	Construction	-	37,637	107,363	107,363	50,000
335-115-560750-0000	Project Admin - Direct	-	409	6,591	6,591	-
<b>124 - Solano GSA/GSP</b>						
335-124-560750-0000	Project Admin - Direct	-	491	-	-	-
<b>128 - Valley Glen Instrumentation Upgrades</b>						
335-128-520400-0000	Advertising/Publications	-	-	500	500	-
335-128-560150-0000	Construction	-	3,928	30,073	212,300	-
335-128-560750-0000	Project Admin - Direct	-	-	1,000	1,000	-
<b>130 - Industrial Well Replacement</b>						
335-130-520400-0000	Advertising/Publications	-	-	-	-	-
335-130-560150-0000	Construction	-	-	-	700,000	-
335-130-560750-0000	Project Admin - Direct	-	-	-	-	-

**City of Dixon Budget FY 2023-24**  
**FUND 335 - WATER CAPITAL PROJECTS REHAB FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>131 - Cross-Connection Program</b>						
335-131-522400-0000	Consultants - Non-Professional	3,200	-	45,500	-	-
335-131-560150-0000	Construction	11,170	-	3,830	-	-
335-131-560750-0000	Project Admin - Direct	158	-	841	-	-
<b>134 - Arc Flash Study &amp; Labeling</b>						
335-134-522400-0000	Consultants - Non-Professional	28,520	-	-	-	-
<b>143 - Watson Ranch Tank Rehab</b>						
335-143-522400-0000	Consultants - Professional	-	-	30,000	30,000	-
<b>146 - Fitzgerald VFD/ Instrumentation Upgrades</b>						
335-146-560150-0000	Construction	73,841	-	-	-	-
<b>147 - Urban Water Management Plan</b>						
335-147-522400-0000	Consultants - Professional	-	78,008	35,000	-	-
335-147-560750-0000	Project Admin - Direct	-	1,118	2,732	-	-
<b>149 - Watson Ranch Site Improvements</b>						
335-149-560150-0000	Construction	31,204	37,146	-	-	-
<b>150 - Fitzgerald Booster Pump Add (Developer Reimb)</b>						
335-150-520400-0000	Advertising/Publications	-	-	500	-	-
335-150-522400-0000	Consultants - Professional	-	-	25,000	-	-
335-150-560150-0000	Construction	-	-	185,000	-	-
335-150-560750-0000	Project Admin - Direct	-	-	12,500	-	-
<b>152 - Fitzgerald Tank Rehab</b>						
335-152-520400-0000	Advertising/Publications	-	-	500	500	-
335-152-522400-0000	Consultants - Professional	-	-	19,370	19,370	-
335-152-560150-0000	Construction	630	-	-	-	-
335-152-560750-0000	Project Admin - Direct	-	-	1,000	1,000	-
<b>159 - Storage Tank Management Plan</b>						
335-159-522400-0000	Consultants - Professional	-	25,550	24,450	24,450	-
335-159-560750-0000	Project Admin - Direct	-	-	2,000	2,000	-
<b>160 - Parklane Tank #1 Rehab</b>						
335-160-520400-0000	Advertising/Publications	-	-	500	-	-
335-160-522400-0000	Consultants - Professional	-	-	277,500	-	-
335-160-560750-0000	Project Admin - Direct	-	-	2,000	-	-
<b>161 - Parklane Tank #2 Rehab</b>						
335-161-520400-0000	Advertising/Publications	-	-	500	500	-
		457,084	726,378	1,980,399	1,571,723	74,409
<b>FUND REVENUE</b>		<b>436,364</b>	<b>691,705</b>	<b>1,808,277</b>	<b>1,571,723</b>	<b>74,409</b>
<b>FUND EXPENDITURES</b>		<b>457,084</b>	<b>726,378</b>	<b>1,980,399</b>	<b>1,571,723</b>	<b>74,409</b>



**City of Dixon Budget FY 2023-24**  
**FUND 336 - WATER OPEB RESERVE**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
336-000-461600-0000	Interest Earned	1,509	239	384	1,207	965
336-000-470100-0000	Unrealized Gain on Investments	(1,060)	(2,238)	-	-	-
336-000-491331-0000	Transfer from Water O&M	-	-	30,515	30,515	-
		449	(1,999)	30,899	31,722	965
<b>FUND REVENUE</b>		<b>449</b>	<b>(1,999)</b>	<b>30,899</b>	<b>31,722</b>	<b>965</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# City of Dixon Budget FY 2023-24

## FUND 350 - TRANSIT

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
350-000-414300-0000	TDA - Operating	526,642	378,733	376,566	376,566	376,566
350-000-414400-0000	TDA - Capital	284,828	0	-	-	150,000
350-000-414600-0000	Transit Grant - FTA 5311 (Op)	258,647	500,136	597,084	300,000	591,491
350-000-414650-0000	Transit Grant - FTA 5311 (Cap)	-	-	278,188	310,096	300,000
350-000-414700-0000	Prop 1B - Capital	(560)	(46)	-	-	-
350-000-436800-0000	Transit - Passenger Fares	38,059	66,399	75,000	75,000	75,000
350-000-460600-0266	Emerg Cost Recv-Lght Comp Fir	1,729	-	-	-	-
350-000-460610-0000	CARES Act	305,302	315,095	-	-	-
350-000-460620-0000	CRRSAA Funding	-	-	100,000	290,000	100,000
350-000-461000-0264	Grant Revenue - CARES	10,673	-	-	-	-
350-000-461600-0000	Interest Earned	457	-	-	-	-
350-000-462600-0000	Sale of Property	3,500	-	-	-	-
		1,429,278	1,260,317	1,426,838	1,351,662	1,593,057
350-300-511000-0000	Salaries/Wages	387,747	364,538	433,704	352,487	447,286
350-300-511000-0264	Salaries/Wages - COVID 19	7,312	3,640	-	10,691	-
350-300-511020-0000	Comp Paid	791	2,094	-	18,190	-
350-300-511100-0000	Salaries/Wages PT	4,928	23,005	15,600	22,240	15,600
350-300-511200-0000	Overtime	32	-	3,500	-	3,640
350-300-511900-0000	Separation Pay	-	3,915	-	8,059	-
350-300-512100-0000	Medicare	5,922	6,123	8,027	6,659	8,191
350-300-512100-0264	Medicare - COVID 19	99	43	-	138	-
350-300-512200-0000	Retirement	90,951	99,421	91,041	86,065	102,402
350-300-512200-0264	Retirement- COVID 19	1,220	1,575	-	3,206	-
350-300-512201-0000	Pension Expense - Misc	90,352	68,684	-	-	-
350-300-512210-0000	Retirement - PARS	-	173	203	184	203
350-300-512300-0000	Disability Insurance	1,738	1,622	1,732	752	1,811
350-300-512400-0000	Health Insurance	78,428	75,725	104,711	78,459	98,466
350-300-512401-0000	Retiree Health	1,716	10,341	1,806	906	4,334
350-300-512402-0000	OPEB Expense	56,381	8,485	-	-	-
350-300-512403-0000	Premium Exp-OPEB Implied Sub	618	2,800	-	-	-
350-300-512420-0000	Dental Insurance	2,076	1,863	2,061	1,823	2,061
350-300-512430-0000	Vision Insurance	1,054	946	1,044	926	1,044
350-300-512600-0000	Worker's Comp Insurance	52,239	38,589	54,564	44,291	51,457
350-300-520400-0000	Advertising/Publications	75	252	945	945	945
350-300-521000-0000	Bldg/Site Maintenance	581	358	1,500	1,500	2,000
350-300-521800-0000	Communications	3,203	1,337	4,500	4,500	9,575
350-300-521800-0209	Communications-Emp Stipend	900	900	900	900	900
350-300-521901-0000	Credit Card Processing Fees	1	261	300	300	600
350-300-522400-0000	Consultants - Professional	10,811	-	35,500	35,500	35,500
350-300-522600-0000	Contract Svcs - Non Prof	48	475	650	650	650
350-300-523200-0000	Contract Servs - Audit	2,510	2,510	2,560	2,560	2,560
350-300-524000-0000	DMV Physicals & Exams	1,020	-	600	600	600
350-300-524200-0000	Dues/Subscriptions	587	560	615	615	615
350-300-527800-0000	Insurance - Liability	40,863	29,679	39,400	39,400	39,400
350-300-528400-0000	Insurance - Vehicles	792	816	1,675	1,675	1,675
350-300-529600-0000	Legal Services	273	205	5,000	5,000	5,000
350-300-530200-0000	Meetings/Seminars	-	-	100	100	100
350-300-531000-0000	Mileage Reimbursement	71	85	100	100	100
350-300-531400-0000	Office Equip Maint/Rental	1,942	2,653	3,120	3,120	3,720
350-300-531600-0000	Office Supplies	3,517	2,639	3,500	3,500	3,500
350-300-532400-0000	Physical/Psych Exams	94	-	150	150	150
350-300-534500-0000	Administrative Fees	-	396	1,000	1,000	1,000
350-300-535600-0000	Special Supplies	1,545	1,638	2,100	2,100	2,100
350-300-535600-0264	Special Supplies - COVID19	1,675	-	-	-	-
350-300-535750-0000	Training	-	133	1,500	1,500	1,500
350-300-535900-0000	Uniforms	1,712	-	4,453	4,453	1,500
350-300-536000-0000	Utilities	9,278	9,818	8,000	15,550	13,000
350-300-537500-0000	Vehicle Fuel	34,161	58,000	52,500	52,500	60,000
350-300-538000-0000	Vehicle Parts/Maintenance	33,935	40,754	54,000	54,000	51,120
350-300-550700-0000	Depreciation	148,079	127,425	-	-	-

**City of Dixon Budget FY 2023-24**  
**FUND 350 - TRANSIT**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
350-300-560400-0000	Capital Outlay	0	-	328,188	328,188	450,000
350-300-560750-0000	Project Admin - Direct	8,635	7,686	40,000	40,000	40,000
350-300-591100-0000	Transfer to General Fund	182,516	171,064	108,899	108,899	127,863
		1,272,428	1,173,225	1,419,748	1,344,381	1,592,167
<b>FUND REVENUE</b>		<b>1,429,278</b>	<b>1,260,317</b>	<b>1,426,838</b>	<b>1,351,662</b>	<b>1,593,057</b>
<b>FUND EXPENDITURES</b>		<b>1,272,428</b>	<b>1,173,225</b>	<b>1,419,748</b>	<b>1,344,381</b>	<b>1,592,167</b>

# City of Dixon Budget FY 2023-24

## FUND 350 - TRANSIT OPERATING EXPENSES SUMMARY

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated	Budget	
520400	945	945	945	Promotion and advertising
521000	1,500	1,500	2,000	HVAC maintenance & misc. building repairs
521800	4,500	4,500	9,575	Office phones; Internet; <b>New Walkies (10) \$1,800; Cellular Radio Service (10) \$3,275</b>
521800-0209	900	900	900	Cell Phone Stipend for Transit Supervisor - \$75/month (phone & data)
521901	300	300	600	Credit Card Processing Fees
522400	35,500	35,500	35,500	Misc. consultant services; Michael's Transportation to backfill/support transit drivers; Micro-transit SAAS Dispatch
522600	650	650	650	Pest control
523200	2,560	2,560	2,560	Audit of Transit program; Single Audit
524000	600	600	600	Paratransit vehicle drivers license and GPPV renewal
524200	615	615	615	Dues - CalACT joint purchasing pool for buses & other resources
527800	39,400	39,400	39,400	Liability and vehicle physical damage coverage through the California Transit Insurance Pool (CalTIP).
528400	1,675	1,675	1,675	Vehicle Insurance
529600	5,000	5,000	5,000	Legal Fees
530200	100	100	100	Staff Meetings
531000	100	100	100	Mileage for work related travel by the Transit staff
531400	3,120	3,120	3,720	Quench (Ice Machine) Billed Quarterly Total for year \$719; RingCentral Phone Rental \$2,400, <b>Water \$600</b>
531600	3,500	3,500	3,500	General office supplies
532400	150	150	150	Physical/Psych Exams
534500	1,000	1,000	1,000	Administrative Fees for credit card acceptance
535600	2,100	2,100	2,100	Readi-Ride ticket book printing \$600; Other supplies as needed \$1,500
535750	1,500	1,500	1,500	Staff training
535900	4,453	4,453	1,500	Uniforms
536000	8,000	15,550	13,000	Water and PG&E for Transit Office
537500	52,500	52,500	60,000	Fuel for Readi-Ride vehicles
538000	54,000	54,000	51,120	Vehicle Maintenance
560400	328,188	328,188	450,000	Capital Outlay - see detail on Capital Equipment page
560750	40,000	40,000	40,000	Project Admin - Direct
591100	108,899	108,899	127,863	Transfer to General Fund per Cost Allocation Plan
<b>Total</b>	<b>701,755</b>	<b>709,305</b>	<b>855,673</b>	

**CITY OF DIXON**  
**CAPITAL EQUIPMENT (not included in Capital Project Funds)**  
**350 - TRANSIT**

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	V	Passenger Transit Bus (new request)	150,000	2.0	300,000
		Contingency for Bus price increase (previously approved buses)	75,000	2.0	150,000
				<b>Total</b>	<b>450,000</b>

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24**

**FUND 350  
TRANSIT**

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>											
Transit Supervisor	1.00	102,816	-	9,315	15,376	229	116	1,714	393	10,683	140,642
Senior Transit Driver	1.00	59,807	-	5,418	15,376	229	116	1,090	237	6,449	88,722
Transit Driver/Dispatcher	1.00	47,850	-	3,675	19,981	229	116	984	201	5,469	78,505
Transit Driver/Dispatcher	1.00	52,814	-	4,056	7,225	229	116	871	215	5,861	71,387
Transit Driver/Dispatcher	1.00	44,294	-	3,402	14,617	229	116	854	186	5,063	68,761
Transit Driver/Dispatcher	1.00	49,318	-	3,788	7,225	229	116	820	202	5,500	67,198
Transit Driver/Dispatcher	0.75	39,322	-	4,056	5,419	229	116	649	162	4,396	54,349
Transit Dispatcher	0.60	26,155	-	3,348	8,770	229	116	506	110	2,990	42,224
Transit Dispatcher	0.60	24,910	-	3,188	4,335	229	116	424	105	2,847	36,154
Subtotal:	7.95	447,286	0	40,246	98,324	2,061	1,044	7,912	1,811	49,258	647,942
<b>Temporary Personnel:</b>											
Transit Driver I	960	-	15,600	203	-	-	-	226	-	1,783	17,812
Subtotal:	960	-	15,600	203	-	-	-	226	-	1,783	17,812
Other payroll costs:											
PERS Health Administration		-	-	-	142	-	-	-	-	-	142
Retirement Health Benefit		-	-	-	4,334	-	-	-	-	-	4,334
PERS Retirement UAL		-	-	62,156	-	-	-	-	-	-	62,156
Overtime		3,640	-	-	-	-	-	53	-	416	4,109
Subtotal:		3,640	-	62,156	4,476	-	-	53	-	416	70,741
<b>GRAND TOTAL:</b>	<b>7.95</b>	<b>450,926</b>	<b>15,600</b>	<b>102,605</b>	<b>102,800</b>	<b>2,061</b>	<b>1,044</b>	<b>8,191</b>	<b>1,811</b>	<b>51,457</b>	<b>736,495</b>

***City of Dixon Budget FY 2023-24***  
**FUND 351 - TRANSIT OPEB RESERVE**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
351-000-461600-0000	Interest Earned	4,024	637	988	2,997	2,397
351-000-470100-0000	Unrealized Gain on Investments	(2,828)	(5,968)	-	-	-
		1,197	(5,331)	988	2,997	2,397
<b>FUND REVENUE</b>		<b>1,197</b>	<b>(5,331)</b>	<b>988</b>	<b>2,997</b>	<b>2,397</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

*This page intentionally left blank.*







## Grant Funds

There are a number of grants received by the City that are designated for special purposes.

### **Fund 501 ARPA**

The ARPA Fund 501 was established in FY 2022 to track the American Rescue Plan Act of 2021 (ARPA) revenues received from the federal government under the Coronavirus State and Local Fiscal Recovery Funds program. This fund is managed by the Finance Department.

### **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 FY 2008 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 borrower refinances or sells the property.

This fund is managed jointly by Economic Development/Grants Manager and the Finance Department. Economic Development is responsible for the program, compliance, loan administration, and the Finance Department responsible for loan accounting.

### **Fund 550 Used Oil Grant Fund**

Each year the City is awarded 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 to educate the public on the hazards of improper disposal of used oil and filters. In past years, this grant was managed by the Engineering Department. However, going forward, Solano County will manage this grant on behalf of the City.



### **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, assists 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/Grants Manager and the Finance Department, with Economic Development being responsible for the program and compliance and the Finance Department responsible for loan administration and accounting. Currently there are four 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 low and moderate income housing units. This fund is managed jointly by Economic Development/Grants Manager and the Finance Department. This fund is not included in the Budget Overview – Grant Funds due to zero fund balance and zero activity.

### **Fund 573 CDBG Coronavirus Relief Grant Fund**

The CDBG – Coronavirus Aid, Relief, and Economic Security Act funds were awarded to provide forgivable loans as a form of assistance to small businesses. This fund is managed by Economic Development with the loan accounting performed by the Finance Department. Funds were distributed to qualifying businesses and the Grant is in process with the State of being closed.

### **Fund 574 CDBG Planning Grant Fund**

This planning grant was awarded for the design of La Esperanza Park. This fund is managed by Economic Development and Engineering.

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

	ARPA 501	HOME FTHB LOAN PROGRAM 525	CDBG Home Rehab Loan 526	USED OIL GRANT 550	POLICE GRANT 560	CDBG 570	CDBG COVID Relief 573	CDBG Planning GRANT 574	Total
<b>FY 2022 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</b>									
<b>BEGINNING FUND BALANCE</b>	1,801,417	273,659	151	(813)	192,101	17,239	6,503	(3,851)	<b>2,286,407</b>
<b>July-2022</b>									
REVENUE	2,475,701	4,115	-	-	175,861	7,538	80	150,000	<b>2,813,295</b>
TRANSFERS	-	-	-	-	-	-	-	-	-
REVENUE & TRANSFERS	2,475,701	4,115	-	-	175,861	7,538	80	150,000	<b>2,813,295</b>
EXPENDITURES	2,866,367	11,800	-	-	247,355	1,000	9,675	146,149	<b>3,282,345</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	1,410,751	265,974	151	(813)	120,608	23,777	(3,091)	-	<b>1,817,357</b>
<b>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</b>									
<b>ESTIMATED BEGINNING FUND BALANCE</b>	1,410,751	265,974	151	(813)	120,608	23,777	(3,091)	-	<b>1,817,357</b>
<b>July-2023</b>									
REVENUES	-	2,490	-	-	178,748	7,530	-	-	<b>188,768</b>
TRANSFERS	-	-	-	813	-	-	-	-	<b>813</b>
REVENUE & TRANSFERS	-	2,490	-	813	178,748	7,530	-	-	<b>189,581</b>
AVAILABLE RESOURCES	1,410,751	268,464	151	0	299,356	31,307	(3,091)	-	<b>2,006,938</b>
APPROPRIATIONS	891,068	11,800	-	-	248,465	1,000	-	-	<b>1,152,333</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	519,683	256,664	151	0	50,891	30,307	(3,091)	-	<b>854,605</b>

**City of Dixon Budget FY 2023-24**  
**FUND 501 - AMERICAN RESCUE PLAN ACT 2021**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
501-000-461000-0000	Grant Revenue - ARPA	-	2,475,701	2,475,701	2,475,701	-
501-000-461600-0000	Interest Earned	-	-	-	-	-
525-000-470100-0000	Unrealized Gain on Investments	(483)	(5,954)	-	-	-
		(483)	2,469,747	2,475,701	2,475,701	-
501-000-591100-0000	Transfer to General Fund	-	-	972,585	972,585	891,068
501-000-591461-0000	Transfer to Parkway Blvd OC	-	-	798,563	798,563	-
<b>Fire Station 82 Design</b>						
501-101-522400-0000	Professional Services	-	-	97,900	97,900	-
501-101-560200-0000	Contingency	-	-	32,100	32,100	-
501-101-560250-0000	Design/Plans/Specs	-	-	318,353	318,353	-
501-101-560750-0000	Project Admin	-	-	10,000	10,000	-
<b>Enterprise Resource Program (ERP Implementation)</b>						
501-102-560400-0000	Capital Outlay	-	139,961	463,420	463,420	-
<b>Fire Apparatus</b>						
501-103-560400-0000	Capital Outlay	-	546,554	13,446	13,446	-
<b>Wireless Radio Project</b>						
501-104-560400-0000	Capital Outlay	-	-	60,000	60,000	-
		-	686,515	2,766,367	2,766,367	891,068
<b>FUND REVENUE</b>		<b>(483)</b>	<b>2,469,747</b>	<b>2,475,701</b>	<b>2,475,701</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>686,515</b>	<b>2,766,367</b>	<b>2,766,367</b>	<b>891,068</b>

**City of Dixon Budget FY 2023-24**  
**FUND 525 - HOME Loan**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
525-000-460705-0000	Loan Proceeds	35,417	95,186	-	1,000	-
525-000-460800-0000	Interest Earnings on Loans	38,256	45,002	-	-	-
525-000-461600-0000	Interest Earned	1,360	984	948	3,115	2,490
525-000-470100-0000	Unrealized Gain on Investments	(483)	(5,954)	-	-	-
525-000-491100-0000	Transfer from General Fund	6,200	-	-	-	-
		<b>80,749</b>	<b>135,218</b>	<b>948</b>	<b>4,115</b>	<b>2,490</b>
525-525-520100-1300	Administration - Heritage Comm	2,520	2,570	2,600	2,600	2,600
525-525-520100-1301	Administration - Valley Glen	2,520	2,599	2,600	2,600	2,600
525-525-520100-1302	Admin-Heritage Commons 2	2,520	2,570	2,600	2,600	2,600
525-525-529600-0000	Legal Services	3,724	-	4,000	4,000	4,000
		<b>11,285</b>	<b>7,738</b>	<b>11,800</b>	<b>11,800</b>	<b>11,800</b>
<b>FUND REVENUE</b>		<b>80,749</b>	<b>135,218</b>	<b>948</b>	<b>4,115</b>	<b>2,490</b>
<b>FUND EXPENDITURES</b>		<b>11,285</b>	<b>7,738</b>	<b>11,800</b>	<b>11,800</b>	<b>11,800</b>

**City of Dixon Budget FY 2023-24**  
**FUND 526 - CDBG Home Rehab Loan**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
526-000-461600-0000	Interest Earned	2,118	(346)	-	-	-
526-000-470100-0000	Unrealized Gain on Investments	(1,878)	(263)	-	-	-
		240	(609)	-	-	-
526-000-591573-1509	Transfer to CDBG CV1	145,973	-	-	-	-
		145,973	-	-	-	-
<b>FUND REVENUE</b>		<b>240</b>	<b>(609)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>145,973</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 550 - USED OIL GRANT FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
550-000-461200-0000	Grant - Used Oil Recycle	-	-	-	-	-
550-000-461600-0000	Interest Earned	60	(5)	-	-	-
550-000-470100-0000	Unrealized Gain GASB 31	5	(5)	-	-	-
550-000-491100-0000	Transfer from General Fund	-	-	-	-	813
		64	(10)	-	-	813
550-500-521600-0000	Collection Facilities	2,401	-	2,882	-	-
550-500-533400-0000	Public Education	-	2,519	1,500	-	-
550-500-560750-0000	Project Admin - Direct	127	101	-	-	-
		2,528	2,620	4,382	-	-
<b>FUND REVENUE</b>		<b>64</b>	<b>(10)</b>	<b>-</b>	<b>-</b>	<b>813</b>
<b>FUND EXPENDITURES</b>		<b>2,528</b>	<b>2,620</b>	<b>4,382</b>	<b>-</b>	<b>-</b>



**City of Dixon Budget FY 2023-24**  
**FUND 560 - POLICE GRANTS FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
560-000-460900-0000	Grant Funds - Police Other	156,727	161,285	160,000	173,000	176,460
560-000-461600-0000	Interest Earned	1,995	529	724	2,861	2,288
560-000-470100-0000	Unrealized Gain GASB 31	(2,045)	(4,611)	-	-	-
		156,676	157,203	160,724	175,861	178,748
560-500-511000-0000	Salaries/Wages	54,680	62,977	67,831	20,871	58,462
560-500-511020-0000	Comp Paid	3,405	1,214	-	-	-
560-500-511200-0000	Overtime	-	9	-	-	-
560-500-511500-0000	Physical Fitness	420	487	570	175	720
560-500-512100-0000	Medicare	801	852	1,119	344	993
560-500-512200-0000	Retirement	8,255	9,634	8,592	2,644	8,207
560-500-512300-0000	Disability Insurance	215	233	255	39	234
560-500-512400-0000	Health Insurance	8,783	9,133	9,372	2,884	9,991
560-500-512420-0000	Dental Insurance	105	105	115	35	115
560-500-512430-0000	Vision Insurance	53	53	58	18	58
560-500-512600-0000	Worker's Comp Insurance	2,849	2,190	2,745	845	2,685
560-500-521000-0000	Bldg/Site Maintenance	15,945	-	15,000	15,000	15,000
560-500-521800-0000	Communications	-	2,250	40,000	40,000	30,000
560-500-522400-0000	Consultants-Professional	-	-	30,000	30,000	30,000
560-500-526800-0000	Firing Range Supplies	-	8,687	15,000	15,000	15,000
560-500-531600-0000	Office Supplies	-	-	10,000	10,000	10,000
560-500-531650-0000	Office/Software Maintenance	2,608	2,597	15,000	15,000	15,000
560-500-535600-0000	Special Supplies	5,439	4,555	67,000	67,000	42,000
560-500-535750-0000	Training	-	-	5,000	5,000	5,000
560-500-535900-0000	Uniforms	-	797	5,000	5,000	5,000
560-500-560400-0000	Capital Outlay	-	-	17,500	17,500	-
		103,557	105,774	310,157	247,355	248,465
<b>FUND REVENUE</b>		<b>156,676</b>	<b>157,203</b>	<b>160,724</b>	<b>175,861</b>	<b>178,748</b>
<b>FUND EXPENDITURES</b>		<b>103,557</b>	<b>105,774</b>	<b>310,157</b>	<b>247,355</b>	<b>248,465</b>

**City of Dixon Budget FY 2023-24**  
**FUND 560 - POLICE GRANTS FUND**  
**OPERATING EXPENSES SUMMARY SHEET**

Account Code	2023		2024		Brief Detail Description
	Proposed	Estimated	Budget		
521000	15,000	15,000	15,000		Bld Site Maintenance for misc repairs around the station
521800	40,000	40,000	30,000		Communications - replacement of console radio in station; additional handheld and car units for possible Fleet expansion
522400	30,000	30,000	30,000		Consultant services (contract internal investigations; management communications consultant)
526800	15,000	15,000	15,000		Firing Range Project - outfitting of new range trailer (desks, chairs, etc.); ammunition cost increases;
531600	10,000	10,000	10,000		Office Supplies
531650	15,000	15,000	15,000		Software/Software Subscriptions
535600	67,000	67,000	42,000		Special Supplies
535750	5,000	5,000	5,000		Training
535900	5,000	5,000	5,000		Uniforms
560400	17,500	17,500	-		Capital Outlay - see detail on Capital Equipment page
<b>Total</b>	<b>219,500</b>	<b>219,500</b>	<b>167,000</b>		

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

FUND 560  
POLICE GRANTS

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
Police Sergeant**	0.50	58,462	8,207	9,991	115	58	993	234	2,685	80,745
Subtotal:	0.50	58,462	8,207	9,991	115	58	993	234	2,685	80,745
Other special pays:										
PERS Health Administration		-	-	-	-	-	-	-	-	-
Retirement Health Benefit		-	-	-	-	-	-	-	0	-
PERS Retirement UAL		-	-	-	-	-	-	-	-	-
Subtotal:		-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL:</b>	<b>0.50</b>	<b>58,462</b>	<b>8,207</b>	<b>9,991</b>	<b>115</b>	<b>58</b>	<b>993</b>	<b>234</b>	<b>2,685</b>	<b>81,465</b>

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

**City of Dixon Budget FY 2023-24**  
**FUND 570 - CDBG (Community Development Block Grant) FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
570-000-460700-0000	Loan Principal	18,364	8,341	-	4,500	4,500
570-000-460800-0000	Interest Earnings on Loans	2,272	2,279	2,200	3,000	3,000
570-000-461600-0000	Interest Earned	2,009	89	332	38	30
570-000-470100-0000	Unrealized Gain GASB 31	(1,603)	(2,212)	-	-	-
		21,043	8,497	2,532	7,538	7,530
570-000-591573-1509	Transfer to CDBG CV1	61,379	-	-	-	-
570-000-591573-1510	Tsfr to CDBG CornaVirsRel-CV2-3	-	77,075	-	-	-
570-100-523200-0000	Contract Svcs - Audit	1,000	1,000	1,000	1,000	1,000
		62,379	78,075	1,000	1,000	1,000
<b>FUND REVENUE</b>		<b>21,043</b>	<b>8,497</b>	<b>2,532</b>	<b>7,538</b>	<b>7,530</b>
<b>FUND EXPENDITURES</b>		<b>62,379</b>	<b>78,075</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

**City of Dixon Budget FY 2023-24**  
**FUND 573 - CDBG CORONAVIRUS RELIEF GRANT FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
573-000-461110-0000	Grant - Federal	71,710	343,541	-	-	-
573-000-461600-0000	Interest Earned	-	111	-	80.00	-
573-000-491526-1509	Transfer from CDBG Home Rehab	145,973	-	-	-	-
573-000-491570-0000	Transfer from CDBG	-	77,075	-	-	-
573-000-491570-1509	Transfer from CDBG	61,379	-	-	-	-
		279,062	420,727	-	80	-
573-000-522400-1509	Consultants - CV1	20,063	9,938	1,000	1,000	-
573-000-522400-1510	Consultants - CV2-3	-	21,625	27,000	7,313	-
573-000-529600-1509	Legal Services - CV1	-	-	-	-	-
573-000-529600-1510	Legal Services - CV2-3	68	-	-	-	-
573-000-529800-1509	Loans - CV1	254,000	-	-	-	-
573-000-529800-1510	Loans - CV2-3	-	369,017	-	-	-
573-000-560750-1509	Project Admin - CV1	5,270	13,237	-	1,362	-
573-000-560750-1510	Project Admin - CV2-3	-	-	-	-	-
		279,401	413,817	28,000	9,675	-
<b>FUND REVENUE</b>		<b>279,062</b>	<b>420,727</b>	<b>-</b>	<b>80</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>279,401</b>	<b>413,817</b>	<b>28,000</b>	<b>9,675</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 574 - CDBG PLANNING GRANT FUND**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
574-000-461110-0000	Grant - Federal	-	-	-	150,000	-
		-	-	-	150,000	-
	<b>101-La Esperanza Park</b>					
574-101-522400-0000	Consultants - Professional	-	2,500	142,500	142,500	-
574-101-560750-0000	Project Admin-Direct	-	1,351	3,649	3,649	-
		-	3,851	146,149	146,149	-
<b>FUND REVENUE</b>		-	-	-	<b>150,000</b>	-
<b>FUND EXPENDITURES</b>		-	<b>3,851</b>	<b>146,149</b>	<b>146,149</b>	-



## Special Revenue Funds

Special Revenue Funds are funded by revenues designated for a specific type of expenditure. These include the Gas Tax, Road Maintenance & Rehabilitation, Traffic Safety, Certified Access Specialist (CASp), 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 and 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 (shared with Fund 651) to assist City crews to perform small sidewalk and pavement dig out repairs. This fund is managed by the City Engineering, Public Works, and Finance departments.

### **Fund 531 RMRA (Road Maintenance and Rehabilitation Account) Fund**

The RMRA fund was created in FY 2018 to track SB1 Road Repair and Accountability Act of 2017 revenues received from the state for local street maintenance and rehabilitation needs. Allocation is on a per capita basis. The law requires that each city annually submit a list of projects to the California Transportation Commission to remain

eligible for apportionments. This fund is managed by the City Engineering and Finance 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 to maintain traffic signals by a contractor, traffic safety supplies, signage and striping improvements recommended by the Transportation Advisory Commission and approved by the Council, as well as to reimburse the General Fund for a small amount of overhead per the cost allocation plan. This fund is managed by the Public Works and Finance departments.

#### **Fund 545 CASp Fund**

The Certified Access Specialist Fund was created to segregate these revenues and expenditures. These amounts previously were recorded in a General Fund liability account. With the adoption of AB1379, a separate fund is required. This fund is managed by the Community Development and Finance departments.

#### **Fund 561 Asset Forfeiture Fund**

Revenues in the Asset Forfeiture Fund 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>RMRA 531</b>	<b>TRAFFIC SAFETY 540</b>	<b>CASp 545</b>	<b>ASSET FORFEITURE *561</b>	<b>Total</b>
<b>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</b>						
<b>BEGINNING FUND BALANCE</b>	247,779	732,744	19,229	20,991	3,310	<b>1,024,054</b>
<b>July 2022</b>						
REVENUE	500,790	421,902	33,256	4,287	-	<b>960,235</b>
TRANSFERS	-	-	-	-	-	<b>-</b>
REVENUE & TRANSFERS	500,790	421,902	33,256	4,287	-	<b>960,235</b>
 EXPENDITURES	 471,750	 741,165	 35,639	 -	 -	 <b>1,248,554</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>276,819</b>	<b>413,481</b>	<b>16,846</b>	<b>25,278</b>	<b>3,310</b>	<b>735,735</b>
<b>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</b>						
<b>ESTIMATED BEGINNING FUND BALANCE</b>	276,819	413,481	16,846	25,278	3,310	<b>735,735</b>
<b>July 2023</b>						
REVENUES	554,476	478,156	33,654	4,239	-	<b>1,070,525</b>
TRANSFERS	-	-	-	-	-	<b>-</b>
REVENUE AND TRANSFERS	554,476	478,156	33,654	4,239	-	<b>1,070,525</b>
 AVAILABLE RESOURCES	 831,295	 891,637	 50,500	 29,517	 3,310	 <b>1,806,260</b>
 APPROPRIATIONS	 424,032	 669,353	 35,502	 7,500	 -	 <b>1,136,387</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>407,264</b>	<b>222,284</b>	<b>14,998</b>	<b>22,017</b>	<b>3,310</b>	<b>669,874</b>

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

# City of Dixon Budget FY 2023-24

## FUND 530 - GAS TAX FUND

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
530-000-412000-0000	Gas Tax - Sec 2103	133,248	159,096	198,920	163,804	189,100
530-000-412100-0000	Gas Tax - Sec 2105	101,750	111,544	130,308	115,145	125,222
530-000-412200-0000	Gas Tax - Sec 2106	71,351	78,638	88,727	76,905	83,338
530-000-412300-0000	Gas Tax - Sec 2107	137,686	133,273	178,022	137,936	150,409
530-000-412400-0000	Gas Tax - Sec 2107.5	4,000	5,000	4,000	4,000	4,000
530-000-461600-0000	Interest Earned	2,843	717	848	3,000	2,407
530-000-470100-0000	Unrealized Gain GASB 31	(2,877)	(7,543)	-	-	-
		448,001	480,725	600,825	500,790	554,476
<b>102 - Sidewalk Rehab</b>						
530-102-560150-0000	Construction	-	3,300	26,700	26,700	10,000
530-102-560750-0000	Project Admin - Direct	-	379	2,621	2,621	-
<b>500 - Gas Tax Administration</b>						
530-500-511000-0000	Salaries/Wages	24,156	24,417	30,651	19,509	27,096
530-500-511000-0264	Salaries/Wages - COVID 19	205	-	-	-	-
530-500-511020-0000	Comp Paid	-	994	-	-	-
530-500-511200-0000	Overtime	156	9	500	-	500
530-500-511300-0000	Standby Pay	2,760	-	1,500	-	1,500
530-500-512100-0000	Medicare	445	433	592	331	567
530-500-512100-0264	Medicare - COVID 19	3	-	-	-	-
530-500-512200-0000	Retirement	2,144	2,118	5,847	1,530	2,081
530-500-512200-0264	Retirement - COVID 19	17	-	-	-	-
530-500-512400-0000	Health Insurance	5,003	8,719	9,385	3,799	10,004
530-500-512420-0000	Dental Insurance	115	98	115	102	115
530-500-512430-0000	Vision Insurance	58	50	58	51	58
530-500-512600-0000	Worker's Comp	3,234	2,647	4,129	2,982	4,176
530-500-513200-0000	Disability Insurance	101	110	124	-	114
530-500-522200-0000	Congestion Management	9,721	11,619	12,000	12,000	12,000
530-500-522400-0000	Consultants - Professional	-	-	4,500	4,500	4,500
530-500-522400-1503	Consultants - Prof - PTAP	(3,900)	-	-	-	-
530-500-530000-0000	Maintenance	6,042	10,257	35,000	35,000	35,000
530-500-560150-0000	Construction	-	-	20,000	20,000	20,000
530-500-560750-0000	Project Admin - Direct	-	-	5,000	5,000	5,000
530-500-590470-0000	Transfer to Transit CIP (470)	70,868	69,999	-	-	-
530-500-591100-0000	Transfer to General Fund	237,108	270,715	311,625	311,625	291,321
530-500-591450-0000	Transfer to Storm Drain CIP	34,493	-	-	-	-
530-500-591470-0000	Transfer to Transit CIP (470)	-	-	26,000	26,000	-
		392,729	405,865	496,347	471,750	424,032
<b>FUND REVENUE</b>		<b>448,001</b>	<b>480,725</b>	<b>600,825</b>	<b>500,790</b>	<b>554,476</b>
<b>FUND EXPENDITURES</b>		<b>392,729</b>	<b>405,865</b>	<b>496,347</b>	<b>471,750</b>	<b>424,032</b>

# City of Dixon Budget FY 2023-24

## 530 - GAS TAX FUND

### OPERATING EXPENSES SUMMARY

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
102-560150	26,700	26,700	10,000		Construction - Sidewalk Rehab (\$2,500 max per property)
102-560750	2,621	2,621	-		Project Admin - Direct
500-522200	12,000	12,000	12,000		Congestion Mgt. (Solano Transportation Authority annual payment)
500-522400	4,500	4,500	4,500		PTAP pavement management local funding requirement
500-530000	35,000	35,000	35,000		Maintenance - misc. pothole and crack sealing repairs
500-560150	20,000	20,000	20,000		Construction - City Sidewalk Rehab
500-560750	5,000	5,000	5,000		Project Admin - Direct
500-591100	311,625	311,625	291,321		To General Fund: Annual transfer plus Cost Allocation
500-591470	26,000	26,000	-		Transfer to Transit CIP - West B St. Interfund loan repayment
<b>Total</b>	<b>443,446</b>	<b>443,446</b>	<b>377,821</b>		

CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24

FUND 530  
GAS TAX

Title	FTE	Full Time Equiv. Pay 511,000	PERS Retirement 512,200	Health Insurance 512,400	Dental Insurance 512,420	Vision Insurance 512,430	Soc Sec/ Medicare 512,100	Disability Insurance 512,300	Workers' Comp 512,600	Total Employee
<b>PERMANENT PERSONNEL</b>										
Maintenance Worker II	0.50	27,096	2,081	9,991	115	58	538	114	4,100	44,093
Subtotal:	0.50	27,096	2,081	9,991	115	58	538	114	4,100	44,093
Other payroll costs:										
PERS Health Administration		-	-	13	-	-	-	-	-	13
Retirement Health Benefit		-	-	-	-	-	-	-	-	-
PERS Retirement UAL		-	-	-	-	-	-	-	-	-
Overtime		500	-	-	-	-	7	-	76	583
Stand-by pay		1,500	-	-	-	-	22	-	-	1,522
Subtotal:		2,000	-	13	-	-	29	-	76	2,118
<b>GRAND TOTAL:</b>	<b>0.50</b>	<b>29,096</b>	<b>2,081</b>	<b>10,004</b>	<b>115</b>	<b>58</b>	<b>567</b>	<b>114</b>	<b>4,176</b>	<b>46,211</b>

Note: Fulltime position split with Fund 651

**City of Dixon Budget FY 2023-24**  
**FUND 531 - ROAD MAINTENANCE & REHABILITATION (RMRA)**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
531-000-412500-0000	Road Maint & Rehab Taxes	366,541	400,505	460,384	413,877	471,736
531-000-461600-0000	Interest Earned	8,963	1,962	1,600	8,025	6,420
531-000-470100-0000	Unrealized Gain GASB 31	(9,970)	(15,085)	-	-	-
531-000-491501-0000	Transfer from ARPA	-	-	-	100,000	-
		365,535	387,382	461,984	521,902	478,156
531-000-591100-0000	Transfer to General Fund	1,640	5,751	11,413	11,413	3,853
<b>323 - Pavement Rehab Projects</b>						
531-323-520400-0000	Advertising/Publications					500
531-323-522400-0000	Consultants - Professional	6,250	41,941	95,233	95,233	110,000
531-323-560150-0000	Construction	-	-	565,376	565,376	550,000
531-323-560250-0000	Design/Plans/Specs	-	-	28,594	28,594	-
531-323-560750-0000	Project Admin-Direct	-	-	9,749	9,749	5,000
<b>324 - 2020 Pavement Rehab Projects</b>						
531-324-522400-0000	Consultants - Professional	61,355	11,874	19,800	19,800	-
531-324-560150-0000	Construction	812,120	-	10,000	10,000	-
531-324-560750-0000	Project Admin-Direct	4,244	468	1,000	1,000	-
		885,610	60,034	741,165	741,165	669,353
<b>FUND REVENUE</b>		<b>365,535</b>	<b>387,382</b>	<b>461,984</b>	<b>521,902</b>	<b>478,156</b>
<b>FUND EXPENDITURES</b>		<b>885,610</b>	<b>60,034</b>	<b>741,165</b>	<b>741,165</b>	<b>669,353</b>

# ***City of Dixon Budget FY 2023-24***

## **FUND 540 - TRAFFIC SAFETY FUND**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
540-000-429500-0000	Motor Vehicle Fines	38,641	29,012	26,000	33,000	33,450
540-000-461600-0000	Interest Earned	400	18	85	256	204
540-000-470100-0000	Unrealized Gain GASB 31	(195)	(405)	-	-	-
		38,846	28,624	26,085	33,256	33,654
540-500-522600-0000	Contract Serv - Non Prof	18,775	21,147	17,000	17,000	17,000
540-500-535700-0000	Traffic Control Supplies	17,466	4,357	15,000	15,000	15,000
540-500-591100-0000	Transfer to General Fund	2,291	2,217	3,639	3,639	3,502
		38,532	27,720	35,639	35,639	35,502
<b>FUND REVENUE</b>		<b>38,846</b>	<b>28,624</b>	<b>26,085</b>	<b>33,256</b>	<b>33,654</b>
<b>FUND EXPENDITURES</b>		<b>38,532</b>	<b>27,720</b>	<b>35,639</b>	<b>35,639</b>	<b>35,502</b>

***City of Dixon Budget FY 2023-24***  
**FUND 545 - CASp CERTIFICATION AND TRAINING FUND**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
545-000-421400-0000	CASp Fees	4,192	4,546	4,000	4,050	4,050
545-000-461600-0000	Interest Earned	236	50	75	237	189
		4,428	4,596	4,075	4,287	4,239
545-000-522400-0000	Consultants Professional	-	-	4,000	-	-
545-000-535750-0000	Training	-	1,999	4,500	-	5,000
545-000-560750-0000	Project Admin-Direct	-	-	1,500	-	2,500
		-	1,999	10,000	-	7,500
<b>FUND REVENUE</b>		<b>4,428</b>	<b>4,596</b>	<b>4,075</b>	<b>4,287</b>	<b>4,239</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>1,999</b>	<b>10,000</b>	<b>-</b>	<b>7,500</b>

*This page intentionally left blank.*







## Capital Improvement Project Funds

Capital Improvement Project Funds account for financial resources used for the acquisition or construction of major capital facilities and/or infrastructure other than those financed by an Enterprise Fund or Special Assessment Fund.

The City of Dixon's Capital Improvement Project ("CIP") funds are summarized below:

### **Fund 400 Unrestricted CIP**

Fund 400 accounts for the revenue and expenses budgeted for capital projects relating to administrative infrastructure.

### **Fund 401 Pardi Market**

Fund 401 was established in FY 2017 in order to track construction expenditures associated with the Pardi Market Plaza project with funding provided by the General Fund. This fund is managed by the Engineering/Utilities Department.

### **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. The Finance department manages this fund. There has been no activity in terms of revenue or appropriations for the fiscal year.

### **Fund 410 Fire CIP**

Fund 410 accounts for development impact fees collected to fund fire infrastructure. FY 2022 reflects increased revenue from the Parklane and Homestead subdivisions.

### **Fund 420 Police CIP**

Fund 420 accounts for development impact fees collected for the capital projects relating to police infrastructure. FY 2023 includes a project to design the second story expansion of the Police Department Building.

### **Fund 430 City Facilities CIP**

Fund 430 accounts for development impact fees collected to fund expansion of City Administrative Facilities. This fund is managed by the Finance Department.

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

Fund 440 accounts for development impact fees collected to fund public works facilities. The MSC Improvement / Master Plan will continue to be developed in FY 2024. This fund is managed by the Public Works Department.

### **Fund 450 Storm Drainage Facilities CIP**

Fund 450 accounts for development impact fees collected to fund expansion of the City's drainage facilities. Completion of the AB1600 fee (i.e. Storm Drain Impact Fee) will be completed through an agreement with the Dixon Regional Watershed Joint Powers Authority. The Storm Drain Master Plan update is currently underway and will identify necessary projects to improve existing storm drain infrastructure as well as support new development. Once completed, Staff will aim to proceed with a Nexus study for the drainage impact fees. Staff continues to work on design improvements for the Valley Glen Pump Station building. Staff will continue to research funding opportunities. This fund is managed by the Engineering/Utilities Department.

### **Fund 460 Transportation Facilities CIP**

Fund 460 accounts for grants, fees, transfers from other funds and development impact fees collected to fund streets and transportation infrastructure. Projects include various interchange and corridor studies, evaluation of various street signals and traffic model, and roadway safety improvements. This fund is managed by the Engineering/Utilities Department.

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

Fund 461 was established with the adoption of the FY 2018 Budget to allow better tracking of the Parkway Blvd. Grade Separation project that was established in FY 2003. This project is funded by grant funds and developer fees. Right-of-way acquisition for the Western Embankment was completed during FY 2020, and construction of the Western Embankment began in FY 2023. Staff continues efforts to complete the design of the Grade Separation project to the "State of readiness", and continues to seek grant funding opportunities to support the project. This fund is managed by the Engineering/Utilities Department.

### **Fund 469 Northeast Quad Infrastructure**

The Northeast Quad Infrastructure Fund is used to account for landowner deposits to cover the cost of infrastructure installation in the northeast quadrant of the City including, but not limited to, utility infrastructure (water, sewer, and storm drain), and right-of-way improvements. Each landowner is contributing a proportional share to the fund based on parcel size. Fund 469 was established in FY 2019. This fund is managed by the Engineering/Utilities Department.

### **Fund 470 Transit Facilities CIP**

Fund 470 accounts for grants received to fund transit facilities and bus replacements. This fund is managed by the Public Works Department.

### **Fund 480 Recreation & Parks CIP**

Fund 480 accounts for development impact fees collected to fund expansion of recreation and parks facilities. The FY 2023 budget included an update to the Parks Master Plan, which will guide budget priorities for the upcoming years. The FY 2024 budget includes initial phases of the Southwest Community Park/Community Center/Aquatics Center, and Hall Park Phase IV. This fund is managed by the Public Works Department.

### **Fund 481 Parks CIP**

Fund 481 accounts for park in lieu fees. The FY 2024 budget allows for the continuation of the Hall Park Tennis Courts reconstruction. Funds are held for the future purchase of park land needed to meet the General Plan Policy of 5.0 acres per thousand population. This fund is managed by the Public Works Department.

### **Fund 490 Agricultural Land Mitigation CIP**

Fund 490 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 the Finance Department.

### **Fund 491 Parklane Construction**

Fund 491 was established in FY 2019 for tracking the construction expenditures associated with Parklane Community Facilities District. This fund is managed by the Finance Department with technical review/assistance from the Engineering/Utilities Department.

### **Fund 492 Valley Glen II Construction**

This fund tracks the construction expenditures associated with the Valley Glen II Community Facilities District. The recently issued 2022 Debt series includes construction activity in this Improvement Fund. One draw down has been requested. This fund is managed by Finance with technical review/assistance from Engineering/Utilities Department.

### **Fund 493 Homestead Construction**

This fund tracks the construction expenditures associated with the Homestead Community Facilities District. The recently issued 2021 Debt series includes construction activity in this Improvement Fund. This fund is managed by Finance with technical review/assistance from Engineering/Utilities Department.

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

	<b>CIP 400</b>	<b>Pardi Market 401</b>	<b>Comm Dev 404<sup>1</sup></b>	<b>Fire 410</b>
<b>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</b>				
<b>BEGINNING FUND BALANCE</b>	16,507	20,717	187	1,895,006
<b>July 2022</b>				
REVENUE	235	125	-	297,640
TRANSFERS	691,223	-	-	-
REVENUE & TRANSFERS	691,458	125	-	297,640
 EXPENDITURES	 691,223	 23,306	 -	 24,187
 <b>ESTIMATED ENDING FUND BALANCE</b>	 <b>16,742</b>	 <b>(2,464)</b>	 <b>187</b>	 <b>2,168,459</b>
<b>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</b>				
<b>ESTIMATED BEGINNING FUND BALANCE</b>	16,742	(2,464)	187	2,168,459
<b>July 2023</b>				
REVENUES	-	-	-	224,363
TRANSFERS	-	2,464	-	-
REVENUE & TRANSFERS	-	2,464	-	224,363
 AVAILABLE RESOURCES	 16,742	 0	 187	 2,392,822
 APPROPRIATIONS	 -	 -	 -	 7,173
 <b>ESTIMATED ENDING FUND BALANCE</b>	 <b>16,742</b>	 <b>0</b>	 <b>187</b>	 <b>2,385,649</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**

	Police 420	City Facilities 430	Storm Drainage 450 <sup>2</sup>	Trans- portation 460 <sup>3</sup>
<b><i>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</i></b>				
<b>BEGINNING FUND BALANCE</b>	805,816	1,866,818	1,972,383	9,283,003
<b>July 2022</b>				
REVENUE	119,524	238,084	706,884	2,402,055
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	119,524	238,084	706,884	2,402,055
 EXPENDITURES	 157,568	 487,708	 667,373	 2,709,525
 <b>ESTIMATED ENDING FUND BALANCE</b>	 <b>767,772</b>	 <b>1,617,194</b>	 <b>2,011,894</b>	 <b>8,975,533</b>
<b><i>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</i></b>				
<b>ESTIMATED BEGINNING FUND BALANCE</b>	767,772	1,617,194	2,011,894	8,975,533
<b>July 2023</b>				
REVENUES	90,119	179,668	531,807	1,305,212
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	90,119	179,668	531,807	1,305,212
 AVAILABLE RESOURCES	 857,891	 1,796,862	 2,543,701	 10,280,745
 APPROPRIATIONS	 5,480	 6,282	 255,019	 765,090
 <b>ESTIMATED ENDING FUND BALANCE</b>	 <b>852,411</b>	 <b>1,790,580</b>	 <b>2,288,682</b>	 <b>9,515,655</b>

<sup>3</sup> Fund balance has \$571,070 due from other funds (450); beginning Fund Balance-net of interfund receivables

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

	Parkway Blvd. Over- xing 461	NEQ Infrastructure 469	Transit 470	Recreation CIP 480	Parks CIP 481
<b><i>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</i></b>					
<b>BEGINNING FUND BALANCE</b>	4,200,393	1,927,966	(10,476)	8,772,598	2,605,242
<b>July 2022</b>					
REVENUE	688,105	21,471	12,184	2,162,712	1,077,633
TRANSFERS	798,563	-	26,000	-	-
REVENUE & TRANSFERS	1,486,668	21,471	38,184	2,162,712	1,077,633
EXPENDITURES	5,799,713	791	27,342	1,966,833	784,521
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>(112,652)</b>	<b>1,948,646</b>	<b>366</b>	<b>8,968,477</b>	<b>2,898,354</b>
<b><i>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</i></b>					
<b>ESTIMATED BEGINNING FUND BALANCE</b>	(112,652)	1,948,646	366	8,968,477	2,898,354
<b>July 2023</b>					
REVENUES	511,500	17,177	12,000	1,627,425	25,365
TRANSFERS	-	-	-	-	-
REVENUE & TRANSFERS	511,500	17,177	12,000	1,627,425	25,365
AVAILABLE RESOURCES	398,848	1,965,823	12,366	10,595,902	2,923,719
APPROPRIATIONS	500	1,103	12,366	20,670	1,704
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>398,348</b>	<b>1,964,720</b>	<b>-</b>	<b>10,575,232</b>	<b>2,922,015</b>

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

	Ag. Land Mitigation 490	CFD 2013-1 (Parklane) Const. 491	CFD 2015-1 (VG II) Const. 492	CFD 2019-1 (Homestead) Const. 493	Total
<b><i>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</i></b>					
<b>BEGINNING FUND BALANCE</b>	419,123	8,297,513	108,927	27,516	<b>42,209,237</b>
<b>July 2022</b>					
REVENUE	-	85,568	51,525	4,000	<b>7,867,745</b>
TRANSFERS		-	-	-	<b>1,515,786</b>
REVENUE & TRANSFERS	-	85,568	51,525	4,000	<b>9,383,531</b>
EXPENDITURES	-	8,281,595	108,396	-	<b>21,730,081</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>419,123</b>	<b>101,486</b>	<b>52,056</b>	<b>31,516</b>	<b>29,862,687</b>
<b><i>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</i></b>					
<b>ESTIMATED BEGINNING FUND BALANCE</b>	419,123	101,486	52,056	31,516	<b>29,862,687</b>
<b>July 2023</b>					
REVENUES	-	-	-	-	<b>4,524,636</b>
TRANSFERS	-	-	-	-	<b>2,464</b>
REVENUE & TRANSFERS	-	-	-	-	<b>4,527,100</b>
AVAILABLE RESOURCES	419,123	101,486	52,056	31,516	<b>34,389,787</b>
APPROPRIATIONS	-	-	-	-	<b>1,075,387</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>419,123</b>	<b>101,486</b>	<b>52,056</b>	<b>31,516</b>	<b>33,314,400</b>

**City of Dixon Budget FY 2023-24**  
**FUND 400 - CAPITAL PROJECTS (UNRESTRICTED) FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
400-000-461600-0000	Interest Earned	9,174	(487)	904	235	-
400-000-470100-0000	Unrealized Gain on Investments	(2,544)	(913)	-	-	-
400-000-491100-0000	Transfer from General Fund	165,417	427,054	190,871	88,555	-
400-000-491107-0000	Transfer from Public Benefit	-	498,503	52,106	59,799	-
400-000-491109-0000	Transfer from Flexible Grant Fee	-	220,348	542,869	542,869	-
400-000-491315-0000	Transfer from Sewer Rehab	-	-	-	-	-
400-000-491530-0000	Transfer from Gas Tax	-	-	-	-	-
		172,048	1,144,505	786,750	691,458	-
	<b>100 - Administration</b>					
400-100-560750-0000	Project Admin - Direct	1,527	-	-	-	-
400-100-591401-0000	Transfer to Pardi Market	50,000	522,652	-	-	-
	<b>103 - Police Training Facility</b>					
400-103-520400-0000	Advertising/Publications	-	88	-	-	-
400-103-560150-0000	Construction	-	496,673	-	-	-
400-103-560750-0000	Project Admin - Direct	-	5,343	59,799	59,799	-
	<b>104 - Fire Station Reroof &amp; HVAC</b>					
400-104-560150-0000	Construction	-	521,333	73,667	73,667	-
400-104-560750-0000	Project Admin - Direct	-	-	5,000	5,000	-
	<b>105 - Police Station Reroof</b>					
400-105-560150-0000	Construction	-	-	515,665	515,665	-
	<b>117 - City Hall Annex</b>					
400-117-560150-0000	Construction	-	96,292	-	-	-
400-117-560450-0000	Furniture & Fixtures	-	27,970	37,092	37,092	-
	<b>308 - Council AV Upgrade</b>					
400-308-522400-0000	Consultants - Professional	19,675	-	-	-	-
400-308-560150-0000	Construction	145,742	1,807	-	-	-
		216,944	1,672,158	691,223	691,223	-
<b>FUND REVENUE</b>		<b>172,048</b>	<b>1,144,505</b>	<b>786,750</b>	<b>691,458</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>216,944</b>	<b>1,672,158</b>	<b>691,223</b>	<b>691,223</b>	<b>-</b>



**City of Dixon Budget FY 2023-24**  
**FUND 401 - PARDI MARKET PLAZA**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
401-000-461600-0000	Interest Earned	590	316	-	125.00	-
401-000-491100-0000	Transfer from General Fund	629,282	122,019	-	-	-
401-000-491109-0000	Transfer from Flexible Grant Fee	-	607,000	94,204	-	2,464
401-000-491400-0000	Transfer from Capital Projects	50,000	522,652	-	-	-
		679,871	1,251,987	94,204	125	2,464
401-000-520400-0000	Advertising/Publications	924	-	-	-	-
401-000-522400-0000	Consultants-Professional	89,203	123,769	8,123	8,123	-
401-000-529600-0000	Legal Services	3,093	3,041	-	-	-
401-000-536000-0000	Utilities	2,695	-	-	-	-
401-000-560150-0000	Construction	409,595	1,149,236	15,183	15,183	-
401-000-560250-0000	Design/Plans/Specs	74,450	43,239	-	-	-
401-000-560750-0000	Project Admin - Direct	8,168	1,488	-	-	-
		588,127	1,320,773	23,306	23,306	-
<b>FUND REVENUE</b>		<b>679,871</b>	<b>1,251,987</b>	<b>94,204</b>	<b>125</b>	<b>2,464</b>
<b>FUND EXPENDITURES</b>		<b>588,127</b>	<b>1,320,773</b>	<b>23,306</b>	<b>23,306</b>	<b>-</b>

## City of Dixon Budget FY 2022-23

### FUND 410 - FIRE CAPITAL FUND

Account	Description	2020 Actual	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
410-000-425200-0000	Development Fees - Fire	603,064	623,625	256,218	275,000	206,250
410-000-461600-0000	Interest Earned	16,494	5,097	5,500	22,640	18,113
410-000-470100-0000	Unrealized Gain GASB 31	(10,893)	(42,050)	-	-	-
		608,665	586,672	261,718	297,640	224,363
410-100-591100-0000	Transfer to General Fund	2,984	2,718	6,315	6,315	7,173
410-101-591275-0000	Transfer to Lease Financing	161,431	-	-	-	-
		164,415	2,718	6,315	6,315	7,173
<b>106-Fire Station #2</b>						
410-106-520400-0000	Advertising/Publications	-	160	31	31	-
410-106-522400-0000	Consultants - Professional	146	40,418	17,841	17,841	-
		146	40,578	17,872	17,872	-
<b>FUND REVENUE</b>		<b>608,665</b>	<b>586,672</b>	<b>261,718</b>	<b>297,640</b>	<b>224,363</b>
<b>FUND EXPENDITURES</b>		<b>164,560</b>	<b>43,296</b>	<b>24,187</b>	<b>24,187</b>	<b>7,173</b>

## City of Dixon Budget FY 2022-23

### FUND 420 - POLICE CAPITAL FUND

Account	Description	2020 Actual	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
420-000-425300-0000	Development Fees - Police	239,538	248,707	102,077	110,000	82,500
420-000-461600-0000	Interest Earned	7,153	2,129	2,324	9,524	7,619
420-000-470100-0000	Unrealized Gain GASB 31	(4,928)	(17,709)	-	-	-
		241,762	233,127	104,401	119,524	90,119
420-100-591100-0000	Transfer to General Fund	2,744	2,592	6,047	6,047	5,480
420-100-591275-0000	Transfer to Lease Financing	69,743	-	-	-	-
		72,487	2,592	6,047	6,047	5,480
<b>403-Police Station 2nd Story</b>						
420-103-522400-0000	Consultants - Professional	146	-	151,521	151,521	-
		146	-	151,521	151,521	-
<b>FUND REVENUE</b>		<b>241,762</b>	<b>233,127</b>	<b>104,401</b>	<b>119,524</b>	<b>90,119</b>
<b>FUND EXPENDITURES</b>		<b>72,633</b>	<b>2,592</b>	<b>157,568</b>	<b>157,568</b>	<b>5,480</b>

**City of Dixon Budget FY 2022-23**  
**FUND 430 - CITY FACILITIES FUND**

Account	Description	2020 Actual	2021 Actual	2022 Budget	2023 Estimated	2024 Budget
430-000-425100-0000	Development Fees - Comm Fac	470,653	488,250	200,526	216,000	162,000
430-000-461600-0000	Interest Earned	18,163	5,279	5,672	22,084	17,668
430-000-470100-0000	Unrealized Gain GASB 31	(12,831)	(41,256)	-	-	-
430-100-491440-0000	Transfer from PW Facilities CIP	434,787	-	-	-	-
		910,772	452,273	206,198	238,084	179,668
430-100-591100-0000	Transfer to General Fund	5,735	4,598	8,542	8,542	6,282
430-100-591275-0000	Transfer to Lease Financing	91,686	-	-	-	-
	<b>109-City Hall Expansion Study</b>					
430-109-522400-0000	Consultants-Professional	146	10,401	-	-	-
430-109-529600-0000	Legal Services	-	106	-	-	-
	<b>113-MSC Improvement/Master Plan</b>					
430-113-560150-0000	Construction	-	-	374,166	374,166	-
430-113-560250-0000	Design/Plans/Specs	-	-	75,000	75,000	-
430-113-560750-0000	Project Admin - Direct	-	-	30,000	30,000	-
		97,567	15,105	487,708	487,708	6,282
	<b>FUND REVENUE</b>	<b>910,772</b>	<b>452,273</b>	<b>206,198</b>	<b>238,084</b>	<b>179,668</b>
	<b>FUND EXPENDITURES</b>	<b>97,567</b>	<b>15,105</b>	<b>487,708</b>	<b>487,708</b>	<b>6,282</b>

**City of Dixon Budget FY 2022-23**  
**FUND 450 - STORM DRAINAGE CIP FUND**

Account	Description	2020 Actual	2021 Actual	2022 Budget	2023 Estimated	2024 Budget
450-000-425700-0000	Development Fees - Storm Drain	813,638	2,152,089	965,516	674,000	505,500
450-000-461120-0000	Grant Funds - State	104,500	34,638	73,979	-	-
450-000-461600-0000	Interest Earned	6,112	10,006	6,736	32,884	26,307
450-000-470100-0000	Unrealized Gain GASB 31	(347)	(59,219)	-	-	-
450-000-491530-0000	Transfer from Gas Tax	34,493	-	-	-	-
		958,395	2,137,513	1,046,231	706,884	531,807
<b>100-Administration</b>						
450-100-591100-0000	Transfer to General Fund	-	3,837	6,347	6,347	6,966
<b>104-Pond C</b>						
450-104-520400-0000	Advertising/Publications	-	-	-	-	-
450-104-522400-0000	Consultants-Professional	-	-	-	-	-
450-104-522600-0000	Contr Servs-Non Professional	105,615	38,183	99,938	99,938	-
450-104-550750-0000	Interfund Interest	8,718	6,053	154,447	154,447	156,053
450-104-560150-0000	Construction	-	-	-	-	-
450-104-560750-0000	Project Admin - Direct	142	466	641	641	-
<b>107 - NE Quad Drainage Study</b>						
450-107-529600-0000	Legal Fees	-	-	10,000	10,000	-
450-107-529600-1514	Legal Services - SEDSP	-	99,794	-	-	-
450-107-560100-0000	Appraisals	8,000	-	-	-	-
<b>118 - First St. &amp; Chestnut Storm Drain Improvements</b>						
450-118-560150-0000	Construction	-	-	45,000	45,000	-
<b>119 - Storm Drain Master Plan Update &amp; Hydraulic Model</b>						
450-119-520400-0000	Advertising/Publications	-	-	500	500	-
450-119-522400-0000	Consultants - Professional	-	-	275,000	275,000	-
450-119-560750-0000	Project Admin - Direct	-	-	20,000	20,000	-
<b>120 - Valley Glen Pump Station Building</b>						
450-120-520400-0000	Advertising/Publications	-	-	500	500	-
450-120-522400-0000	Consultants - Professional	-	-	40,000	40,000	-
450-120-560750-0000	Project Admin - Direct	-	-	15,000	15,000	-
<b>121-Storm Drain Impact Fees (Nexus Study)</b>						
450-121-520400-0000	Advertising/Publications	-	-	-	-	500
450-121-522400-0000	Consultants-Professional	-	-	-	-	75,000
450-121-560750-0000	Project Admin - Direct	-	-	-	-	5,000
<b>122-Integrated Pest Management Plan</b>						
450-122-520400-0000	Advertising/Publications	-	-	-	-	500
450-122-522400-0000	Consultants-Professional	-	-	-	-	10,000
450-122-560750-0000	Project Admin - Direct	-	-	-	-	1,000
<b>FUND REVENUE</b>		<b>958,395</b>	<b>2,137,513</b>	<b>1,046,231</b>	<b>706,884</b>	<b>531,807</b>
<b>FUND EXPENDITURES</b>		<b>122,474</b>	<b>148,333</b>	<b>667,373</b>	<b>667,373</b>	<b>255,019</b>

**City of Dixon Budget FY 2023-24**  
**FUND 460 - TRANSPORTATION CIP FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
460-000-414270-0000	STA-Transportation Impact Fees	8,788	-	34,340	-	-
460-000-414300-0000	TDA	-	350,000	441,048	441,048	-
460-000-425800-0000	Development Fees - T/poration	2,565,042	2,400,785	1,660,650	1,400,000	1,050,000
460-000-429400-0000	Mitigation Fees	105,346	-	-	-	-
460-000-429400-2456	Mitigation - Homestead P2V5	30,087	-	-	-	-
460-000-429400-2457	Mitigation - Homestead P2V6	32,212	-	-	-	-
460-000-429400-2458	Mitigation - Homestead P2V7	25,662	-	-	-	-
460-000-429400-2459	Mitigation - Homestead P2V8	36,376	-	-	-	-
460-000-429400-2461	Mitigation - Homestead P3V11	-	20,751	-	-	-
460-000-429400-2465	Mitigation - Homestead P3V12	-	-	19,151	-	-
460-000-429400-2469	Mitigation - Homestead P4V13	-	-	20,751	-	-
460-000-429400-2473	Mitigation - Homestead P4V14	-	-	25,472	-	-
460-000-429400-2477	Mitigation - Homestead P4V15	-	-	60,651	-	-
460-000-429400-2485	Mitigation - Homestead P2BV9	-	-	-	16,234	-
460-000-461000-0000	Grant Revenue	149,229	-	249,999	249,999	-
460-000-461120-0000	Grant Funds - Street - State	-	20,000	40,000	15,548	-
460-000-461600-0000	Interest Earned	103,707	32,264	31,144	279,226	255,212
460-000-470100-0000	Unrealized Gain GASB 31	(50,886)	(217,850)	-	-	-
460-000-491461-0000	Transfer from Parkway Blvd	69,200	-	-	-	-
		3,074,764	2,605,950	2,583,206	2,402,055	1,305,212
	<b>100-Administration</b>					
460-100-591100-0000	Transfer to General Fund	10,696	15,599	30,044	30,044	28,090
	<b>200-Transport. Impact Fee Study</b>					
460-200-520400-0000	Advertising/Publications	-	20	631	631	-
460-200-522400-0000	Consultants - Professional	35,261	66,257	87,536	87,536	-
460-200-560750-0000	Project Admin - Direct	586	1,943	7,470	7,470	-
	<b>201-West A Street Interchange Study</b>					
460-201-520400-0000	Advertising/Publications	-	-	500	500	-
460-201-522400-0000	Consultants - Professional	-	-	330,000	330,000	-
460-201-560750-0000	Project Admin - Direct	-	-	10,000	10,000	-
	<b>202-Pedrick Road Interchange Study</b>					
460-202-520400-0000	Advertising/Publications	-	-	500	500	-
460-202-522400-0000	Consultants - Professional	-	-	340,000	340,000	-
460-202-560750-0000	Project Admin - Direct	-	-	10,000	10,000	-
	<b>206-Street Master Plan &amp; Traffic Model</b>					
460-206-520400-0000	Advertising/Publications	-	62	-	-	-
460-206-522400-0000	Consultants - Professional	50,746	42,704	176,654	176,654	-
460-206-560750-0000	Project Admin - Direct	1,293	928	23,006	23,006	-
	<b>208- North First Street Interchange Study</b>					
460-208-520400-0000	Advertising/Publications	-	-	500	500	-
460-208-522400-0000	Consultants - Professional	-	-	340,000	340,000	-
460-208-560750-0000	Project Admin - Direct	-	-	10,000	10,000	-
	<b>209-Vaughn Road Realignment Study</b>					
460-209-520400-0000	Advertising/Publications	-	-	500	500	-
460-209-522400-0000	Consultants - Professional	-	-	262,877	262,877	-
460-209-560750-0000	Project Admin - Direct	-	-	10,000	10,000	-

**City of Dixon Budget FY 2023-24**  
**FUND 460 - TRANSPORTATION CIP FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>325-5-Year Subdivision Slurry Projects</b>						
460-325-560150-0000	Construction	-	-	200,000	200,000	200,000
460-325-560750-0000	Project Admin - Direct	-	551	19,449	19,449	-
<b>416-First Street &amp; Chestnut Signal</b>						
460-416-560150-0000	Construction	-	-	235,000	235,000	-
460-416-560750-0000	Project Admin - Direct	158	-	4,841	4,841	-
<b>417-First Street &amp; Valley Glen Signal</b>						
460-417-560150-0000	Construction	-	-	235,000	235,000	-
460-417-560750-0000	Project Admin - Direct	-	-	5,000	5,000	-
<b>419-No First St RR Xing Impv</b>						
460-419-560150-0000	Construction	623	240	-	-	-
460-419-560250-0000	Design/Plans/Specs	659	-	-	-	-
460-419-560750-0000	Project Admin - Direct	401	-	-	-	-
<b>420-Vaca-Dixon Bikeway Ph6</b>						
460-420-522400-0000	Consultants - Professional	235	-	-	-	-
460-420-560150-0000	Construction	490,000	11,000	-	-	-
460-420-560750-0000	Project Admin - Direct	546	626	-	-	-
<b>421-So First St. Corridor Study</b>						
460-421-520400-0000	Advertising/Publications	143	-	-	-	-
<b>422-Railroad Safety Corridor Study</b>						
460-422-520400-0000	Advertising/Publications	-	62	-	-	-
460-422-522400-0000	Consultants - Professional	108,441	13,057	17,581	17,581	-
460-422-560750-0000	Project Admin - Direct	1,298	737	2,903	2,903	-
<b>503 - East A Sidewalk Rehabilitation</b>						
460-503-520400-0000	Advertising/Publications	-	-	500	500	-
460-503-522400-0000	Consultants - Professional	-	1,467	41,533	41,533	-
460-503-560150-0000	Construction	-	-	225,000	225,000	-
460-503-560750-0000	Project Admin - Direct	-	-	2,000	2,000	-
<b>506-Speed Zone Survey</b>						
460-506-520400-0000	Advertising/Publications	-	-	500	500	-
460-506-522400-0000	Consultants - Professional	-	-	35,000	35,000	-
460-506-560750-0000	Project Admin - Direct	-	-	5,000	5,000	-
<b>532 - S. First St Corridor Improvements</b>						
460-532-520400-0000	Advertising/Publications	-	-	-	-	500
460-532-560150-0000	Construction	-	-	-	-	210,000
460-532-560750-0000	Project Admin - Direct	-	-	-	-	10,000
<b>533 - LRSP Reimbursement</b>						
460-533-522400-0000	Consultants - Professional	-	-	-	40,000	-
<b>534 - B Street Ped/Bike Crossing Improvements</b>						
460-534-520400-0000	Advertising/Publications	-	-	-	-	500
460-534-522400-0000	Consultants - Professional	-	-	-	-	50,000
460-534-560150-0000	Construction	-	-	-	-	250,000
460-534-560750-0000	Project Admin - Direct	-	-	-	-	10,000

**City of Dixon Budget FY 2023-24**  
**FUND 460 - TRANSPORTATION CIP FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>535 - STA - Countywide Transportation Climate Adaptation Plan</b>						
460-535-520400-0000	Advertisement/Publications	-	-	-	-	500
460-535-522400-0000	Consultants - Professional	-	-	-	-	5,000
460-535-560750-0000	Project Admin - Direct	-	-	-	-	500
		701,087	155,253	2,669,525	2,709,525	765,090
<hr/>						
	<b>FUND REVENUE</b>	<b>3,074,764</b>	<b>2,605,950</b>	<b>2,583,206</b>	<b>2,402,055</b>	<b>1,305,212</b>
	<b>FUND EXPENDITURES</b>	<b>701,087</b>	<b>155,253</b>	<b>2,669,525</b>	<b>2,709,525</b>	<b>765,090</b>

**City of Dixon Budget FY 2023-24**  
**FUND 461 - PARKWAY BOULEVARD OVERCROSSING**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
461-000-414270-0000	STA-Transportation Impact Fees	-	-	30,000	-	-
461-000-425409-0000	Developer Contributions	1,744,982	1,611,648	754,350	642,120	500,000
461-000-461600-0000	Interest Earned	39,428	11,742	12,507	45,985	11,500
461-000-491501-0000	Transfer from ARPA	-	-	798,563	798,563	-
		1,784,410	1,623,389	1,595,420	1,486,668	511,500
461-601-520400-0000	Advertising/Publications	-	153	148	148	500
461-601-522400-0000	Consultants - Professional	4,648	67,889	656,541	656,541	-
461-601-529600-0000	Legal Services	102	26,054	20,000	20,000	-
461-601-560150-0000	Construction	-	-	2,482,046	2,482,046	-
461-601-560150-3008	Construction - ARPA	-	-	798,563	798,563	-
461-601-560250-0000	Design/Plans/Specs	271,971	399,199	1,740,133	1,740,133	-
461-601-560550-0000	Land Acquisition	-	-	50,000	50,000	-
461-601-560750-0000	Project Admin - Direct	6,789	4,948	52,282	52,282	-
		283,510	498,243	5,799,713	5,799,713	500
<b>FUND REVENUE</b>		<b>1,784,410</b>	<b>1,623,389</b>	<b>1,595,420</b>	<b>1,486,668</b>	<b>511,500</b>
<b>FUND EXPENDITURES</b>		<b>283,510</b>	<b>498,243</b>	<b>5,799,713</b>	<b>5,799,713</b>	<b>500</b>



**City of Dixon Budget FY 2022-23**  
**FUND 469 - NEQ Infrastructure Fund**

<b>Account</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
469-000-425800-2569	Development Fees - Valley Star	50,000	-	-	-	-
469-000-425800-2596	Development Fees - Scannell	182,626	1,688,014	12,507	-	-
469-000-461600-0000	Interest Earned	2,418	4,908	-	21,471	17,177
		235,044	1,692,922	12,507	21,471	17,177
469-100-591100-0000	Transfer to General Fund	-	-	791	791	1,103
<b>FUND REVENUE</b>		<b>235,044</b>	<b>1,692,922</b>	<b>12,507</b>	<b>21,471</b>	<b>17,177</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>791</b>	<b>791</b>	<b>1,103</b>

**City of Dixon Budget FY 2023-24**  
**FUND 470 - TRANSIT CIP**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
470-000-461600-0000	Interest Earned	25	51	40	184	-
470-000-461700-0000	Lease Revenue	14,295	12,000	12,000	12,000	12,000
470-000-470100-0000	Unrealized Gain GASB 31	9	(304)	-	-	-
470-000-491530-0000	Transfer from Gas Tax	70,868	69,999	26,000	26,000	-
		85,197	81,746	38,040	38,184	12,000
<b>100-Administration</b>						
470-000-591100-0000	Transfer to General Fund	-	2,295	-	-	-
470-100-550750-0000	Interfund Interest	1,668	799	26,000	26,000	-
470-100-591100-0000	Transfer to General Fund	-	-	1,342	1,342	2,079
<b>102 - B Street Undercrossing</b>						
470-102-526000-0000	Equipment Maintenance	-	296	24,000	-	10,287
470-102-560650-0000	Miscellaneous	6,009	-	-	-	-
		7,677	3,390	51,342	27,342	12,366
<b>FUND REVENUE</b>		<b>85,197</b>	<b>81,746</b>	<b>38,040</b>	<b>38,184</b>	<b>12,000</b>
<b>FUND EXPENDITURES</b>		<b>7,677</b>	<b>3,390</b>	<b>51,342</b>	<b>27,342</b>	<b>12,366</b>

**City of Dixon Budget FY 2023-24**  
**FUND 480 - RECREATION & PARKS CIP FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
480-000-425500-0000	Development Fees - Recreation	3,237,514	4,086,960	1,989,006	2,054,994	1,541,250
480-000-461120-0000	State Grant Funds	-	167,601	-	-	-
480-000-461600-0000	Interest Earned	51,207	23,932	21,328	107,718	86,175
480-000-470100-0000	Unrealized Gain GASB 31	(17,854)	(190,955)	-	-	-
		3,270,867	4,087,539	2,010,334	2,162,712	1,627,425
	<b>100-Administration</b>					
480-100-591100-0000	Transfer to General Fund	13,645	42,703	6,135	6,135	10,670
	<b>131-Hall Park Phase III &amp; IV</b>					
480-131-522400-0000	Consultants - Professional	-	10,000	1,313	1,313	10,000
480-131-560250-0000	Design/Plans/Specs	-	73,818	74,597	74,597	-
480-131-560750-0000	Project Admin - Direct	106	-	-	-	-
	<b>133- Southwest Community Park/Community Center/Aquatic Center</b>					
480-133-560250-0000	Design/Plans/Specs	-	-	1,430,000	1,430,000	-
480-133-560750-0000	Project Admin - Direct	-	123	79,877	79,877	-
	<b>141 - Northwest Park Playground Structure Improvements</b>					
480-141-560150-0000	Construction	-	207,551	-	-	-
	<b>142-Northwest Park Dog Park</b>					
480-142-560250-0000	Design/Plans/Specs	-	-	17,094	17,094	-
480-142-560750-0000	Project Admin - Direct	-	-	5,000	5,000	-
	<b>143- Northwest Playground Replacement</b>					
480-143-560150-0000	Construction	23,934	13,278	103,117	103,117	-
	<b>144-Parks Master Plan Update</b>					
<b>480-144-520400-0000</b>	<b>Advertising/Publications</b>	-	-	1,000	1,000	-
480-144-522400-0000	Consultants - Professional	-	11,262	239,700	239,700	-
480-144-529600-0000	Legal Services	-	-	-	-	-
480-144-560750-0000	Project Admin-Direct	-	-	9,000	9,000	-
		37,684	358,734	1,966,833	1,966,833	20,670
<b>FUND REVENUE</b>		<b>3,270,867</b>	<b>4,087,539</b>	<b>2,010,334</b>	<b>2,162,712</b>	<b>1,627,425</b>
<b>FUND EXPENDITURES</b>		<b>37,684</b>	<b>358,734</b>	<b>1,966,833</b>	<b>1,966,833</b>	<b>20,670</b>

**City of Dixon Budget FY 2023-24**  
**FUND 481 - PARKS CIP FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
481-000-433000-2407	Park-In-Lieu - Homestead P1V2	199,225	-	-	-	-
481-000-433000-2410	Park-In-Lieu - Homestead P1V3C	176,238	-	-	-	-
481-000-433000-2456	Park-In-Lieu - Homestead P2V5	224,416	-	-	-	-
481-000-433000-2457	Park-In-Lieu - Homestead P2V6	272,019	-	-	-	-
481-000-433000-2458	Park-In-Lieu - Homestead P2V7	394,619	-	-	-	-
481-000-433000-2459	Park-In-Lieu - Homestead P2V8	283,513	-	-	-	-
481-000-433000-2460	Park-In-Lieu - Homestead P1V4	229,875	-	-	-	-
481-000-433000-2461	Park-In-Lieu - Homestead P3V11	-	268,190	-	-	-
481-000-433000-2465	Park-In-Lieu - Homestead P3V12	-	-	218,382	218,382	-
481-000-433000-2469	Park-In-Lieu - Homestead P4V13	-	-	222,212	222,212	-
481-000-433000-2473	Park-In-Lieu - Homestead P4V14	-	-	226,044	226,044	-
481-000-433000-2477	Park-In-Lieu - Homestead P4V15	-	-	379,295	379,295	-
481-000-461600-0000	Interest Earned	15,795	9,403	8,795	31,700	25,365
481-000-470100-0000	Unrealized Gain GASB 31	(6,795)	(56,852)	-	-	-
		1,788,907	220,741	1,054,728	1,077,633	25,365
<b>100-Administration</b>						
481-100-591100-0000	Transfer to General Fund	2,383	2,098	2,521	2,521	1,704
<b>142-Hall Park Tennis Court Reconstruction</b>						
481-142-522400-0000	Consultants - Professional	-	-	500,000	500,000	-
481-142-560750-0000	Project Admin - Direct	-	-	15,000	15,000	-
<b>144- Pat Granucci Aquatic Facility Renovation (locker/restroom)</b>						
481-144-560150-0000	Construction	-	-	240,000	240,000	-
481-144-560250-0000	Design/Plans/Specs	-	-	20,000	20,000	-
481-144-560750-0000	Project Admin - Direct	-	-	7,000	7,000	-
		42,958	2,098	784,521	784,521	1,704
<b>FUND REVENUE</b>		<b>1,788,907</b>	<b>220,741</b>	<b>1,054,728</b>	<b>1,077,633</b>	<b>25,365</b>
<b>FUND EXPENDITURES</b>		<b>42,958</b>	<b>2,098</b>	<b>784,521</b>	<b>784,521</b>	<b>1,704</b>

**City of Dixon Budget FY 2023-24**  
**FUND 490 - AGRICULTURE LAND MITIGATION**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
490-000-429400-0000	Mitigation Fees	286,729	18,995	-	-	-
490-000-461600-0000	Interest Earned	4,821	879	-	-	-
490-000-470100-0000	Unrealized Gain GASB 31	(988)	(9,326)	-	-	-
		290,562	10,547	-	-	-
	<b>FUND REVENUE</b>	<b>290,562</b>	<b>10,547</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 491 - CFD 2013-1 PARKLANE CONSTRUCTION**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
491-000-461600-0000	Interest Earned	2,935	15,918	-	85,568	-
		2,935	15,918	-	85,568	-
491-000-560150-0000	Construction	2,453,066	-	8,278,659	8,278,659	-
		2,453,066	-	8,278,659	8,278,659	-
	<b>FUND REVENUE</b>	<b>2,935</b>	<b>15,918</b>	<b>-</b>	<b>85,568</b>	<b>-</b>
	<b>FUND EXPENDITURES</b>	<b>2,453,066</b>	<b>-</b>	<b>8,278,659</b>	<b>8,278,659</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 492 - CFD 2015-1 VALLEY GLEN II CONSTRUCTION**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
492-000-461600-0000	Interest Earned	29	129	-	51,525	-
		29	129	-	51,525	-
492-000-560150-0000	Construction	-	-	108,396	108,396	-
		-	-	108,396	108,396	-
<b>FUND REVENUE</b>		<b>29</b>	<b>129</b>	<b>-</b>	<b>51,525</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>108,396</b>	<b>108,396</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 493 - CFD 2019-1 HOMESTEAD CONSTRUCTION**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
493-000-461600-0000	Interest Earned	-	4,486	-	4,000	-
493-000-491728-0000	Trsfr fr Homestead 2019-1 Debt	13,965,556	4,528,541	-	-	-
		13,965,556	4,533,028	-	4,000	-
493-000-560150-0000	Construction	13,965,556	4,505,512	4,528,542	-	-
		13,965,556	4,505,512	4,528,542	-	-
<b>FUND REVENUE</b>		<b>13,965,556</b>	<b>4,533,028</b>	<b>-</b>	<b>4,000</b>	<b>-</b>
<b>FUND EXPENDITURES</b>		<b>13,965,556</b>	<b>4,505,512</b>	<b>4,528,542</b>	<b>-</b>	<b>-</b>



Special Assessments,  
Community Facilities  
and  
Landscaping & Lighting  
Maintenance  
Districts

## **Special Assessment, Community Facilities Districts and Landscape & Lighting Maintenance District Funds**

There are funds for one Special Assessment Districts, five Community Facilities Districts (CFDs) and a Landscape & Lighting Maintenance District, which are funded by either a special assessment or a special tax, placed annually on the county tax rolls. The funds are jointly managed by the Engineering/Utilities, Public Works and Finance Departments.

### **Fund 600 Landscaping and Lighting Maintenance District**

The Dixon Landscaping and Lighting Maintenance District was established in 1988 and is managed by the Engineering and Public Works Departments. The annual Engineer's Report identifies the 10 zones within the LLMD, each of which is assessed a different amount on the property tax roll. The amount assessed to the properties within each zone is fixed without an escalator with the exception of Zone 10 (Valley Glen). Zone 10 increases with the Consumer Price Index (CPI). The lack of a CPI factor in the other zones results in decreased levels of service and the need for additional General Fund supplements. Improvements maintained by the District include street lighting, landscaping, irrigation, and repairs (e.g., graffiti abatement). The City's General Fund contributes to the LLMD Fund for a proportionate part of the shared areas and for funding shortages.

### **Fund 651 Valley Glen CFD – 2003-1**

Via Resolution 03-210, the Dixon City Council established the Valley Glen Community Facilities District No. 2003-01. This reserve fund is for operations, maintenance, and improvements of the municipal storm drainage facilities, including the pump station, Pond A, drainage Lateral One, and the associated conveyance infrastructure. Staff is continuing design efforts for buildout of the Valley Glen Pump Station building.

### **Fund 655 Pond C / Lateral-2 CFD**

This reserve fund is for the operations, maintenance, and improvements of drainage Pond C and drainage Lateral Two. Completed Bio-filtration grant project.

### **Fund 657 Homestead**

This Homestead CFD was established by Resolution No. 19-161, adopted on September 3, 2019 for the maintenance, repair and replacement of street lights, traffic signals and related facilities, along with the maintenance of landscaping in public rights-of-way and on public property including but not limited to watering, fertilizing, mowing, pruning, trimming, irrigating, grounds keeping, plant and tree replacement and maintenance. The funds are jointly managed by the Public Works and Finance Departments.

### **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 2016, the authorized special tax levy began for homes for which building permits had been issued by June 30, 2015. Assessments are estimated based on a 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 726 CFD 2015-1 Valley Glen II**

This CFD was established by Resolution No. 15-038, adopted on March 24, 2015, for the maintenance of public street lighting and landscapes, open space and pedestrian facilities within the Valley Glen Phase 2 subdivision. Beginning in FY 2016, the authorized special tax levy began for homes for which building permits had been issued by June 30, 2015. Assessments are estimated based on a levy authorized by the City Council for Community Facilities District 2015-1 (Valley Glen II) 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 727 2019 CFD 2015-1 Valley Glen II Debt Service**

The City of Dixon has issued bonds to fund a series of public improvements within the District via Resolution 19-043 adopted March 12, 2019. This fund is not included in the Budget Overview – Grant Funds due to zero fund balance and zero activity. This fund was consolidated with Fund 726 in FY 2020.

#### **Fund 728 CFD 2019-1 Homestead**

This CFD was established by Resolution No. 19-161, adopted on September 3, 2019 for the maintenance of public street lighting and landscapes, open space and pedestrian facilities within the Homestead subdivision. Beginning in FY 2022, the authorized special tax levy will begin for homes for which building permits have been issued by June 30, 2021. Assessments are estimated based on a levy authorized by the City Council for Community Facilities District 2019-1 (Homestead) 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.

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**LIGHTING & LANDSCAPING**  
**DISTRICTS (L&L)**  
**AND COMMUNITY FACILITIES**

	L & L ZONES 600	VALLEY GLEN CFD 651	CFD POND C / LATERAL TWO 655	CFD Homestead Landscaping 657
<b>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</b>				
<b>BEGINNING FUND BALANCE</b>	282,143	588,418	219,495	269,955
<b>July 2022</b>				
REVENUE	177,850	232,140	-	554,351
TRANSFERS	508,790	-	-	-
REVENUE & TRANSFERS	686,640	232,140	-	554,351
 EXPENDITURES	 625,971	 393,974	 78,836	 119,171
 <b>ESTIMATED ENDING FUND BALANCE</b>	 342,812	 426,584	 140,659	 705,135
<b>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</b>				
<b>ESTIMATED BEGINNING FUND BALANCE</b>	342,812	426,584	140,659	705,135
<b>July 2023</b>				
REVENUES	181,203	235,346	79,902	554,034
TRANSFERS	225,127	-	7,500	-
REVENUE & TRANSFERS	406,330	235,346	87,402	554,034
 AVAILABLE RESOURCES	 749,142	 661,930	 228,061	 1,259,170
 APPROPRIATIONS	 531,864	 306,460	 87,402	 353,191
 <b>ESTIMATED ENDING FUND BALANCE</b>	 217,278	 355,470	 140,659	 905,978

**CITY OF DIXON**  
**BUDGET OVERVIEW**  
**LIGHTING & LANDSCAPING DISTRICTS**  
**(L&L)**  
**AND COMMUNITY FACILITIES DISTRICTS**

	CFD 2013-1 PARKLANE 725	CFD 2015-1 VG II 726	CFD 2019-1 HOMESTEAD 728	Total
<b>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</b>				
<b>BEGINNING FUND BALANCE</b>	703,115	448,787	799,724	<b>3,311,636</b>
<b>July 2022</b>				
REVENUE	1,110,646	5,787,263	2,001,007	<b>9,863,257</b>
TRANSFERS	-	-	-	<b>508,790</b>
REVENUE & TRANSFERS	1,110,646	5,787,263	2,001,007	<b>10,372,047</b>
 EXPENDITURES	 1,082,144	 4,943,020	 781,331	 <b>8,024,448</b>
 <b>ESTIMATED ENDING FUND BALANCE</b>	 731,617	 1,293,029	 2,019,400	 <b>5,659,236</b>
<b>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</b>				
<b>ESTIMATED BEGINNING FUND BALANCE</b>	731,617	1,293,029	2,019,400	<b>5,659,236</b>
<b>July 2023</b>				
REVENUES	1,109,195	805,094	2,018,668	<b>4,983,442</b>
TRANSFERS	-			<b>232,627</b>
REVENUE & TRANSFERS	1,109,195	805,094	2,018,668	<b>5,216,069</b>
 AVAILABLE RESOURCES	 1,840,812	 2,098,123	 4,038,068	 <b>10,875,305</b>
 APPROPRIATIONS	 1,031,687	 766,775	 1,002,528	 <b>4,079,907</b>
 <b>ESTIMATED ENDING FUND BALANCE</b>	 809,125	 1,331,348	 3,035,540	 <b>6,795,398</b>

**City of Dixon Budget FY 2023-24**  
**FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
600-000-401900-0000	Assessments	170,330.36	174,775.70	-	-	-
600-000-401900-0601	Assessments-Dickson Estates	-	-	2,155.00	2,155.00	2,154.88
600-000-401900-0602	Assessments-Pitt & A	-	-	18,993.00	18,993.00	18,992.86
600-000-401900-0603	Assessments-Stratford	-	-	2,683.00	2,683.00	2,683.40
600-000-401900-0604	Assessments-Regency/Lin 1	-	-	8,529.00	8,529.00	8,528.80
600-000-401900-0605	Assessments-SR 113 Medians	-	-	6,801.00	6,801.00	6,801.10
600-000-401900-0606	Assessments-Co Fair/Collier	-	-	3,461.00	3,461.00	3,461.40
600-000-401900-0607	Assessments-N Linc/Lin 2	-	-	38,843.00	38,843.00	38,843.00
600-000-401900-0608	Assessments-La Esperanza	-	-	3,164.00	3,164.00	3,164.24
600-000-401900-0609	Assessments-Evans/BikePath	-	-	13,500.00	13,500.00	13,500.00
600-000-401900-0610	Assessments-Valley Glen	-	-	77,496.00	77,496.00	81,293.47
600-000-461600-0000	Interest Earned	347.82	903.34	272.00	2,225.00	1,780.00
600-000-470100-0000	Unrealized Gain GASB 31	-	(4,907.18)	-	-	-
600-000-491100-0000	Transfer from General Fund	194,720.00	-	-	-	-
600-000-491100-0601	Transfer from GF-Dickson Estates	-	7,906.00	5,474.00	5,474.00	5,425.00
600-000-491100-0602	Transfer from GF-Pitt & A	-	60,147.00	52,049.00	52,049.00	51,584.00
600-000-491100-0603	Transfer from GF-Stratford	-	5,892.00	5,563.00	5,563.00	5,513.00
600-000-491100-0604	Transfer from GF-Regency/Lin 1	-	39,051.00	30,872.00	30,872.00	30,597.00
600-000-491100-0605	Transfer from GF-SR 113 Medians	-	16,732.00	15,487.00	15,487.00	15,349.00
600-000-491100-0606	Transfer from GF-Co Fair/Collier	-	16,732.00	14,127.00	14,127.00	14,001.00
600-000-491100-0607	Transfer from GF-N Linc/Lin 2	-	90,698.00	79,943.00	79,943.00	79,230.00
600-000-491100-0608	Transfer from GF-La Esperanza	-	17,242.00	14,940.00	14,940.00	14,807.00
600-000-491100-0609	Transfer from GF-Evans/BikePath	-	16,640.00	8,699.00	8,699.00	8,621.00
600-000-491831-0601	Tsfr from Infrastructure Rsv	-	-	6,371.00	6,371.00	-
600-000-491831-0602	Tsfr from Infrastructure Rsv	-	-	29,562.00	29,562.00	-
600-000-491831-0603	Tsfr from Infrastructure Rsv	-	-	1,274.00	1,274.00	-
600-000-491831-0604	Tsfr from Infrastructure Rsv	-	-	23,955.00	23,955.00	-
600-000-491831-0605	Tsfr from Infrastructure Rsv	-	-	6,881.00	6,881.00	-
600-000-491831-0606	Tsfr from Infrastructure Rsv	-	-	8,155.00	8,155.00	-
600-000-491831-0607	Tsfr from Infrastructure Rsv	-	-	32,111.00	32,111.00	-
600-000-491831-0608	Tsfr from Infrastructure Rsv	-	-	6,881.00	6,881.00	-
600-000-491831-0609	Tsfr from Infrastructure Rsv	-	-	21,407.00	21,407.00	-
600-000-491831-0610	Tsfr from Infrastructure Rsv	-	-	26,759.00	26,759.00	-
600-000-491832-0601	Tsfr from Tech Replacement	-	-	4,613.00	4,613.00	-
600-000-491832-0602	Tsfr from Tech Replacement	-	-	21,405.00	21,405.00	-
600-000-491832-0603	Tsfr from Tech Replacement	-	-	923.00	923.00	-
600-000-491832-0604	Tsfr from Tech Replacement	-	-	17,345.00	17,345.00	-
600-000-491832-0605	Tsfr from Tech Replacement	-	-	4,982.00	4,982.00	-
600-000-491832-0606	Tsfr from Tech Replacement	-	-	5,905.00	5,905.00	-
600-000-491832-0607	Tsfr from Tech Replacement	-	-	23,250.00	23,250.00	-
600-000-491832-0608	Tsfr from Tech Replacement	-	-	4,982.00	4,982.00	-
600-000-491832-0609	Tsfr from Tech Replacement	-	-	15,500.00	15,500.00	-
600-000-491832-0610	Tsfr from Tech Replacement	-	-	19,375.00	19,375.00	-
600-000-491833-0604	Tsfr from Tech Replacement	-	-	-	-	-
		365,398	441,812	684,687	686,640	406,330
600-600-511000-0601	Salaries/Wages-Dickson Estates	-	-	4,290	-	-
600-600-511000-0602	Salaries/Wages-Pitt&A	-	-	19,905	-	-
600-600-511000-0603	Salaries/Wages-Stratford	-	-	858	-	-
600-600-511000-0604	Salaries/Wages-Regency/Lin1	-	-	16,130	-	-
600-600-511000-0605	Salaries/Wages-SR 113 Medians	-	-	4,633	-	-
600-600-511000-0606	Salaries/Wages-Co Fair/Collier	-	-	5,491	-	-
600-600-511000-0607	Salaries/Wages-N Lincoln/Lin 2	-	-	21,620	-	-
600-600-511000-0608	Salaries/Wages-La Esperanza	-	-	4,633	-	-

**City of Dixon Budget FY 2023-24**  
**FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
600-600-511000-0609	Salaries/WagesEvans/Bike Path	-	-	14,414	-	-
600-600-511000-0610	Salaries/Wages-Valley Glen	-	-	18,017	-	-
600-600-512100-0601	Medicare-Dickson Estates	-	-	2	-	-
600-600-512100-0602	Medicare-Pitt & A	-	-	8	-	-
600-600-512100-0604	Medicare-Regency/Lin1	-	-	6	-	-
600-600-512100-0605	Medicare-SR 113 Medians	-	-	2	-	-
600-600-512100-0606	Medicare-Co Fair/Collier	-	-	2	-	-
600-600-512100-0607	Medicare-N Linc/Lin 2	-	-	8	-	-
600-600-512100-0608	Medicare-La Esperanza	-	-	2	-	-
600-600-512100-0609	Medicare-Evans/Bike Path	-	-	6	-	-
600-600-512100-0610	Medicare-Valley Glen	-	-	7	-	-
600-600-512200-0601	Retirement-Dickson Estates	-	-	9	-	-
600-600-512200-0602	Retirment-Pitt & A	-	-	40	-	-
600-600-512200-0603	Retirement-Stratford	-	-	2	-	-
600-600-512200-0604	Retirement-Regency/Lin1	-	-	33	-	-
600-600-512200-0605	Retirement-SR 113 Medians	-	-	9	-	-
600-600-512200-0606	Retirement-Co Fair/Collier	-	-	11	-	-
600-600-512200-0607	Retirement-N Linc/Lin 2	-	-	44	-	-
600-600-512200-0608	Retirement-La Esperanza	-	-	9	-	-
600-600-512200-0609	Retirement-Evans/Bike Path	-	-	29	-	-
600-600-512200-0610	Retirement-Valley Glen	-	-	36	-	-
600-600-512300-0601	Disability Ins-Dickson Estates	-	-	1	-	-
600-600-512300-0602	Disability Ins-Pitt & A	-	-	3	-	-
600-600-512300-0604	Disability Ins-Regency/Lin 1	-	-	2	-	-
600-600-512300-0605	Disability Ins-SR 113 Medians	-	-	1	-	-
600-600-512300-0606	Disability Ins-Co Fair/Collier	-	-	1	-	-
600-600-512300-0607	Disability Ins-N Linc/Lin 2	-	-	3	-	-
600-600-512300-0608	Disability Ins-La Esperanza	-	-	1	-	-
600-600-512300-0609	Disability Ins-Evans/Bike Path	-	-	2	-	-
600-600-512300-0610	Disability Ins-Valley Glen	-	-	2	-	-
600-600-512600-0601	Worker's Comp Ins-Dickson Est	-	-	18	-	-
600-600-512600-0602	Worker's Comp Ins-Pitt & A	-	-	81	-	-
600-600-512600-0603	Worker's Comp Ins-Stratford	-	-	4	-	-
600-600-512600-0604	Worker's Com Ins-Regency/Lin1	-	-	66	-	-
600-600-512600-0605	Worker's Com Ins-SR 113 Median	-	-	19	-	-
600-600-512600-0606	Worker's Comp Ins-Co Fair/Coll	-	-	22	-	-
600-600-512600-0607	Worker's Comp Ins-N Linc/Lin 2	-	-	88	-	-
600-600-512600-0608	Worker's Comp Ins-La Esperanza	-	-	19	-	-
600-600-512600-0609	Worker's Comp Ins-Evans/Bike P	-	-	59	-	-
600-600-512600-0610	Worker's Comp Ins-Valley Glen	-	-	74	-	-
600-600-520400-0000	Advertising	182	150	1,000	1,000	1,000
600-600-521400-0000	Chemicals	2,995	-	-	-	-
600-600-521400-0601	Chemicals-Dickson Estates	-	88	80	80	80
600-600-521400-0602	Chemicals-Pitt & A	-	585	530	530	530
600-600-521400-0603	Chemicals-Stratford	-	5	5	5	5
600-600-521400-0604	Chemicals-Regency/Lin 1	-	442	400	400	400
600-600-521400-0605	Chemicals-SR 113 Medians	-	50	45	45	45
600-600-521400-0606	Chemicals-Co Fair/Collier	-	304	275	275	275
600-600-521400-0607	Chemicals-N Linc/Lin 2	-	2,396	1,715	1,715	1,715
600-600-521400-0608	Chemicals-La Esperanza	-	166	150	150	150
600-600-521400-0609	Chemicals-Evans/BikePath	-	331	300	300	300
600-600-521400-0610	Chemicals-Valley Glen	-	442	400	400	400
600-600-521800-0000	Communications	123	122	100	100	100
600-600-522400-0000	Consultants - Professional	29,803	1,370	10,000	10,000	10,000
600-600-522600-0000	Contr Servs - Non Professional	-	1,160	1,561	1,561	1,561
600-600-522600-0601	Contr Svc-Non Prof-Dickson Es	-	2,500	5,786	5,786	5,786
600-600-522600-0602	Contr Svc-Non Prof-Pitt & A	2,109	12,299	30,563	30,563	30,563

**City of Dixon Budget FY 2023-24**  
**FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
600-600-522600-0603	Contr Svc-Non Prof-Stratford	46	-	1,757	1,757	1,257
600-600-522600-0604	Contr Sv-Non Prof-Regency/Lin1	487	2,138	34,233	34,233	24,833
600-600-522600-0605	Contr Svc-Non Prof-SR 113 Med	4,254	-	9,868	9,868	7,168
600-600-522600-0606	Contr Sv-Non Prof-Co Fair/Coll	627	859	12,309	12,309	9,109
600-600-522600-0607	Contr Svc-Non Prof-N Linc/Lin2	1,123	15,574	38,961	38,961	38,961
600-600-522600-0608	Contr Sv-Non Prof-La Esperanza	-	-	10,994	10,994	8,294
600-600-522600-0609	Contr Sv-Non Prof-Evans/Bike P	-	589	28,213	28,213	19,813
600-600-522600-0610	Contr Svc-Non Prof-Valley Glen	7,096	3,858	38,335	38,335	27,835
600-600-523800-0000	County Charges	1,703	1,748	-	-	-
600-600-523800-0601	Couny Chgs-Dickson Estates	-	-	74	74	74
600-600-523800-0602	County Chgs-Pitt & A	-	-	245	245	245
600-600-523800-0603	County Chgs-Stratford	-	-	1	1	1
600-600-523800-0604	County Chgs-Regency/Lin 1	-	-	156	156	156
600-600-523800-0605	County Chgs-SR 113 Medians	-	-	24	24	24
600-600-523800-0606	County Chgs-Co Fair/Collier	-	-	146	146	146
600-600-523800-0607	County Chgs-N Linc/Lin 2	-	-	697	697	697
600-600-523800-0608	County Chgs-La Esperanza	-	-	174	174	174
600-600-523800-0609	County Chgs-Evans/Bike Path	-	-	139	139	139
600-600-523800-0610	County Chgs-Valley Glen	-	-	181	181	181
600-600-525800-0602	Equipment Rental-Pitt & A	-	-	225	225	225
600-600-525800-0603	Equipment Rental-Stratford	-	-	1	1	1
600-600-525800-0604	Equipment Rental-Regency/Lin 1	612	-	140	140	140
600-600-525800-0605	Equipment Rental-SR 113 Medians	-	-	19	19	19
600-600-525800-0606	Equipment Rental-Co Fair/Collier	-	-	120	120	120
600-600-525800-0607	Equipment Rental-N Linc/Lin 2	-	397	600	600	600
600-600-525800-0608	Equipment Rental-La Esperanza	-	-	130	130	130
600-600-525800-0609	Equipment Rental-Evans/Bike Path	-	-	115	115	115
600-600-525800-0610	Equipment Rental-Valley Glen	-	-	150	150	150
600-600-526000-0000	Equip Repairs/Maintenance	158	233	-	-	-
600-600-526000-0601	Equip Repairs/Maint-Dickson Es	-	-	40	40	40
600-600-526000-0602	Equip Repairs/Maint-Pitt & A	26	403	403	403	403
600-600-526000-0603	Equip Repair/Maint-Stratford	-	86	86	86	86
600-600-526000-0604	Equip Repr/Maint-Regency/Lin1	510	-	177	177	177
600-600-526000-0605	Equip Repairs/Maint-SR 113 Med	-	-	26	26	26
600-600-526000-0606	Equip Repr/Maint-Co Fair/Coll	-	-	161	161	161
600-600-526000-0607	Equip Repair/Maint-N Linc/Lin2	568	201	773	773	773
600-600-526000-0608	Equip Reprs/Maint-La Esperanza	-	97	193	193	193
600-600-526000-0609	Equip Repr/Maint-Evans/Bike Pa	-	150	153	153	153
600-600-526000-0610	Equip Repair/Maint-Valley Glen	595	443	200	200	200
600-600-531650-0000	Office/Software Maintenance	1,740	457	1,740	1,740	1,740
600-600-533200-0000	Property Taxes	41	41	42	42	42
600-600-533200-0610	Property Taxes-Valley Glen	-	139	140	140	140
600-600-535600-0000	Special Supplies	1,511	-	-	-	-
600-600-535600-0601	Spec Supplies-Dickson Estates	-	-	1,710	1,710	150
600-600-535600-0602	Spec Supplies-Pitt & A	780	39	11,739	11,739	3,000
600-600-535600-0603	Spec Supplies-Stratford	-	-	412	412	100
600-600-535600-0604	Spec Supplies-Regency/Lin1	715	18	6,848	6,848	500
600-600-535600-0605	Spec Supplies-SR Medians	132	-	2,785	2,785	1,100
600-600-535600-0606	Spec Supplies-Co Fair/Collier	-	-	2,247	2,247	250
600-600-535600-0607	Spec Supplies-N Linc/Lin 2	2,793	151	11,863	11,863	2,500
600-600-535600-0608	Spec Supplies-La Esperanza	-	-	1,885	1,885	200
600-600-535600-0609	Spec Supplies-Evans/Bike Path	-	-	5,442	5,442	200
600-600-535600-0610	Spec Supplies-Valley Glen	625	10,048	10,349	10,349	5,797

**City of Dixon Budget FY 2023-24**  
**FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
600-600-535900-0000	Uniforms	714	864	800	800	800
600-600-536000-0601	Utilities-Dickson Estates	1,102	596	938	655	938
600-600-536000-0602	Utilities-Pitt & A	18,435	17,194	10,738	18,913	10,738
600-600-536000-0603	Utilities-Stratford	4,735	3,943	4,548	4,337	4,548
600-600-536000-0604	Utilities-Regency/Lin 1	9,482	6,997	6,893	7,696	6,893
600-600-536000-0605	Utilities-SR 113 Medians	9,404	9,057	9,848	9,962	9,848
600-600-536000-0606	Utilities-Co Fair/Collier	2,692	2,610	2,628	2,871	2,628
600-600-536000-0607	Utilities-N Linc/Lin 2	12,761	9,361	8,123	10,297	8,123
600-600-536000-0608	Utilities-La Esperanza	2,070	815	3,101	897	3,101
600-600-536000-0609	Utilities-Evans/Bike Path	4,309	2,825	4,049	3,107	4,049
600-600-536000-0610	Utilities-Valley Glen	18,727	20,309	17,012	22,340	17,012
600-600-537500-0000	Vehicle Fuel	2,094	2,829	2,000	2,000	2,000
600-600-538000-0000	Vehicle Parts/Maintenance	919	-	1,800	1,800	1,800
600-600-539000-0601	Water-Dickson Estates	998	971	878	878	878
600-600-539000-0602	Water-Pitt & A	27,376	17,260	34,399	34,399	34,399
600-600-539000-0603	Water-Stratford	345	232	422	422	422
600-600-539000-0604	Water-Regency/Lin 1	13,090	12,098	14,882	14,882	14,882
600-600-539000-0605	Water-SR 113 Medians	3,244	2,335	3,435	3,435	3,435
600-600-539000-0606	Water-Co Fair/Collier	983	-	1,550	1,550	1,550
600-600-539000-0607	Water-N Linc/Lin 2	51,990	19,485	53,590	53,590	53,590
600-600-539000-0608	Water-La Esperanza	-	-	-	-	-
600-600-539000-0609	Water-Evans/Bike Path	3,391	1,105	5,145	5,145	5,145
600-600-539000-0610	Water-Valley Glen	20,781	14,071	21,270	21,270	21,270
600-600-560750-0601	Proj Admin-Dickson Estates	707	79	2,000	2,000	2,000
600-600-560750-0602	Proj Admin-Pitt & A	17,899	2,331	12,000	12,000	12,000
600-600-560750-0603	Proj Admin-Stratford	175	-	50	50	50
600-600-560750-0604	Proj Admin-Regency/Lin 1	871	1,332	8,000	8,000	8,000
600-600-560750-0605	Proj Admin-SR 113 Medians	1,696	-	2,370	2,370	2,370
600-600-560750-0606	Proj Admin-Co Fair/Collier	96	1,997	7,000	7,000	7,000
600-600-560750-0607	Proj Admin-N Linc/Lin 2	29,331	6,262	35,000	35,000	35,000
600-600-560750-0608	Proj Admin-La Esperanza	2,716	-	8,500	8,500	8,500
600-600-560750-0609	Proj Admin-Evans/Bike Path	970	-	6,880	6,880	6,880
600-600-560750-0610	Proj Admin-Valley Glen	11,445	3,258	8,200	8,200	8,200
600-600-591100-0000	Transfer to General Fund	16,257	12,102	24,394	24,394	22,367
		359,233	232,393	723,496	625,971	531,864
<b>FUND REVENUE</b>		<b>365,398</b>	<b>441,812</b>	<b>684,687</b>	<b>686,640</b>	<b>406,330</b>
<b>FUND EXPENDITURES</b>		<b>359,233</b>	<b>232,393</b>	<b>723,496</b>	<b>625,971</b>	<b>531,864</b>

**City of Dixon Budget FY 2023-24**  
**FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS**  
**OPERATING EXPENSES SUMMARY SHEET**

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
520400	1,000	1,000	1,000		Advertising
521400-0601	80	80	80		Chemicals-Dickson Estates
521400-0602	530	530	530		Chemicals-Pitt & A
521400-0603	5	5	5		Chemicals-Stratford
521400-0604	400	400	400		Chemicals-Regency/Lin 1
521400-0605	45	45	45		Chemicals-SR 113 Medians
521400-0606	275	275	275		Chemicals-Co Fair/Collier
521400-0607	1,715	1,715	1,715		Chemicals-N Linc/Lin 2
521400-0608	150	150	150		Chemicals-La Esperanza
521400-0609	300	300	300		Chemicals-Evans/BikePath
521400-0610	400	400	400		Chemicals-Valley Glen
521800	100	100	100		Communications
522400	10,000	10,000	10,000		L&L District Study
522600	1,561	1,561	1,561		Contract Services - Non Professional, including Street Light repairs
522600-0601	5,786	5,786	5,786		Contr Svc-Non Prof-Dickson Estates, L & L District Engineers Report-\$56
522600-0602	30,563	30,563	30,563		Contr Svc-Non Prof-Pitt & A, L & L District Engineers Report-\$2,953
522600-0603	1,757	1,757	1,257		Contr Svc-Non Prof-Stratford, L & L District Engineers Report-\$207
522600-0604	34,233	34,233	24,833		Contr Svc-Non Prof-Regency/Lin1, L & L District Engineers Report-\$993
522600-0605	9,868	9,868	7,168		Contr Svc-Non Prof-SR 113 Med, L & L District Engineers Report-\$1183
522600-0606	12,309	12,309	9,109		Contr Svc-Non Prof-Co Fair/Coll, L & L District Engineers Report-\$484
522600-0607	38,961	38,961	38,961		Contr Svc-Non Prof-N Linc/Lin2, L & L District Engineers Report-\$1,500
522600-0608	10,994	10,994	8,294		Contr Svc-Non Prof-La Esperanza, L & L District Engineers Report-\$324
522600-0609	28,213	28,213	19,813		Contr Svc-Non Prof-Evans/Bike P, L & L District Engineers Report-\$373
522600-0610	38,335	38,335	27,835		Contr Svc-Non Prof-Valley Glen, L & L District Engineers Report-\$1,928
523800-0601	74	74	74		County Chgs-Dickson Estates
523800-0602	245	245	245		County Chgs-Pitt & A
523800-0603	1	1	1		County Chgs-Stratford
523800-0604	156	156	156		County Chgs-Regency/Lin 1
523800-0605	24	24	24		County Chgs-SR 113 Medians
523800-0606	146	146	146		County Chgs-Co Fair/Collier
523800-0607	697	697	697		County Chgs-N Linc/Lin 2
523800-0608	174	174	174		County Chgs-La Esperanza
523800-0609	139	139	139		County Chgs-Evans/Bike Path
523800-0610	181	181	181		County Chgs-Valley Glen
525800-0602	225	225	225		Equipment Rental-Pitt & A
525800-0603	1	1	1		Equipment Rental-Stratford
525800-0604	140	140	140		Equipment Rental-Regency/Lin 1
525800-0605	19	19	19		Equipment Rental-SR 113 Medians
525800-0606	120	120	120		Equipment Rental-Co Fair/Collier
525800-0607	600	600	600		Equipment Rental-N Linc/Lin 2



**City of Dixon Budget FY 2023-24**  
**FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS**  
**OPERATING EXPENSES SUMMARY SHEET**

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
525800-0608	130	130	130		Equipment Rental-La Esperanza
525800-0609	115	115	115		Equipment Rental-Evans/Bike Path
525800-0610	150	150	150		Equipment Rental-Valley Glen
526000-0601	40	40	40		Equip Repairs/Maint-Dickson Estates
526000-0602	403	403	403		Equip Repairs/Maint-Pitt & A
526000-0603	86	86	86		Equip Repair/Maint-Stratford
526000-0604	177	177	177		Equip Repr/Maint-Regency/Lin1
526000-0605	26	26	26		Equip Repairs/Maint-SR 113 Med
526000-0606	161	161	161		Equip Repr/Maint-Co Fair/Coll
526000-0607	773	773	773		Equip Repair/Maint-N Linc/Lin2
526000-0608	193	193	193		Equip Reprs/Maint-La Esperanza
526000-0609	153	153	153		Equip Repr/Maint-Evans/Bike Pa
526000-0610	200	200	200		Equip Repair/Maint-Valley Glen
531650	1,740	1,740	1,740		SeeClickFix
533200	42	42	42		Property taxes for Market Lane Park & Ride Lot (L&L only)
533200-0610	140	140	140		Property tax Valley Glen
535600-0601	1,710	1,710	150		Spec Supplies-Dickson Estates
535600-0602	11,739	11,739	3,000		Spec Supplies-Pitt & A
535600-0603	412	412	100		Spec Supplies-Stratford
535600-0604	6,848	6,848	500		Spec Supplies-Regency/Lin1
535600-0605	2,785	2,785	1,100		Spec Supplies-SR Medians
535600-0606	2,247	2,247	250		Spec Supplies-Co Fair/Collier
535600-0607	11,863	11,863	2,500		Spec Supplies-N Linc/Lin 2
535600-0608	1,885	1,885	200		Spec Supplies-La Esperanza
535600-0609	5,442	5,442	200		Spec Supplies-Evans/Bike Path
535600-0610	10,349	10,349	5,797		Spec Supplies-Valley Glen
535900	800	800	800		Uniforms
536000-0601	938	655	938		Utilities-Dickson Estates
536000-0602	10,738	18,913	10,738		Utilities-Pitt & A
536000-0603	4,548	4,337	4,548		Utilities-Stratford
536000-0604	6,893	7,696	6,893		Utilities-Regency/Lin 1
536000-0605	9,848	9,962	9,848		Utilities-SR 113 Medians
536000-0606	2,628	2,871	2,628		Utilities-Co Fair/Collier
536000-0607	8,123	10,297	8,123		Utilities-N Linc/Lin 2
536000-0608	3,101	897	3,101		Utilities-La Esperanza
536000-0609	4,049	3,107	4,049		Utilities-Evans/Bike Path
536000-0610	17,012	22,340	17,012		Utilities-Valley Glen
537500	2,000	2,000	2,000		Vehicle fuel
538000	1,800	1,800	1,800		Vehicle maintenance
539000-0601	878	878	878		Water-Dickson Estates
539000-0602	34,399	34,399	34,399		Water-Pitt & A
539000-0603	422	422	422		Water-Stratford
539000-0604	14,882	14,882	14,882		Water-Regency/Lin 1
539000-0605	3,435	3,435	3,435		Water-SR 113 Medians
539000-0606	1,550	1,550	1,550		Water-Co Fair/Collier
539000-0607	53,590	53,590	53,590		Water-N Linc/Lin 2
539000-0609	5,145	5,145	5,145		Water-Evans/Bike Path
539000-0610	21,270	21,270	21,270		Water-Valley Glen
560750-0601	2,000	2,000	2,000		Proj Admin-Dickson Estates

**City of Dixon Budget FY 2023-24**  
**FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS**  
**OPERATING EXPENSES SUMMARY SHEET**

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
560750-0602	12,000	12,000	12,000		Proj Admin-Pitt & A
560750-0603	50	50	50		Proj Admin-Stratford
560750-0604	8,000	8,000	8,000		Proj Admin-Regency/Lin 1
560750-0605	2,370	2,370	2,370		Proj Admin-SR 113 Medians
560750-0606	7,000	7,000	7,000		Proj Admin-Co Fair/Collier
560750-0607	35,000	35,000	35,000		Proj Admin-N Linc/Lin 2
560750-0608	8,500	8,500	8,500		Proj Admin-La Esperanza
560750-0609	6,880	6,880	6,880		Proj Admin-Evans/Bike Path
560750-0610	8,200	8,200	8,200		Proj Admin-Valley Glen
591100	24,394	24,394	22,367		Transfer to GF (Cost Allocation)
<b>Total</b>	<b>612,774</b>	<b>625,971</b>	<b>531,864</b>		

**City of Dixon Budget FY 2023-24**  
**FUND 651 CFD 2003-1 VALLEY GLEN**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
651-000-401900-0000	Assessments	161,026	202,106	206,148	225,611	230,123
651-000-461000-0264	Grant Revenue - CARES	225	-	-	-	-
651-000-461600-0000	Interest Earned	8,870	1,418	2,033	6,529	5,223
651-000-461800-0000	Miscellaneous Income	-	-	-	-	-
651-000-470100-0000	Unrealized Gain GASB 31	(9,794)	(13,689)	-	-	-
		160,327	189,834	208,181	232,140	235,346
<b>100-Administration</b>						
651-100-511000-0000	Salaries/Wages	24,158	24,419	30,651	19,509	27,096
651-100-511000-0264	Salaries/Wages - COVID 19	205	-	-	-	-
651-100-511020-0000	Comp Paid	-	994	-	-	-
651-100-511200-0000	Overtime	156	9	500	-	500
651-100-511300-0000	Standby Pay	2,760	-	1,500	-	1,500
651-100-512100-0000	Medicare	445	432	592	330	567
651-100-512100-0264	Medicare - COVID 19	3	-	-	-	-
651-100-512200-0000	Retirement	2,145	2,118	5,854	1,530	7,578
651-100-512200-0264	Retirement - COVID 19	17	-	-	-	-
651-100-512300-0000	Disability Insurance	101	110	124	19	114
651-100-512400-0000	Health Insurance	5,003	8,719	9,385	3,799	10,004
651-100-512420-0000	Dental Insurance	115	98	115	101	115
651-100-512430-0000	Vision Insurance	58	50	58	52	58
651-100-512600-0000	Worker's Comp Insurance	3,234	2,648	4,129	2,982	4,176
651-100-560750-0000	Project Admin - Direct	-	-	-	-	500
<b>610-Pump Station</b>						
651-610-520100-0000	Administration	5,782	2,834	7,500	7,500	7,500
651-610-521800-0000	Communications	-	180	3,000	3,000	2,000
651-610-522400-0000	Contr Servs - Professional	-	4,935	55,000	55,000	-
651-610-522600-0000	Contr Servs - Non Professional	2,823	22,464	34,490	34,490	37,500
651-610-523800-0000	County Charges	1,610	2,021	1,600	1,600	2,000
651-610-525800-0000	Equipment Rental	-	1,312	4,510	4,510	4,510
651-610-526000-0000	Equip Repairs/Maintenance	2,503	64,239	20,000	20,000	22,500
651-610-531900-0000	Permits/Licenses/Fees	15,612	4,880	16,000	16,000	13,500
651-610-535600-0000	Special Supplies	209	334	1,000	1,000	1,000
651-610-536000-0000	Utilities	14,693	13,529	15,000	15,116	15,000
651-610-537500-0000	Fuel	-	-	200	200	250
651-610-539000-0000	Water	966	829	1,300	1,300	1,000
651-610-560400-0000	Capital Outlay	59,075	-	49,483	49,483	14,750
651-610-560750-0000	Project Admin - Direct	3,027	171	500	500	500
651-610-591100-0000	Transfer to General Fund	13,092	17,987	20,701	20,701	19,292
<b>620-Pond A</b>						
651-620-522400-0000	Consultants - Professional	-	-	14,500	14,500	15,000
651-620-522600-0000	Contr Servs - Non Professional	23,930	6,250	50,500	50,500	42,500
651-620-526000-0000	Equip Repairs/Maintenance	1,426	2,978	400	400	2,750
651-620-531900-0000	Permits/Licenses/Fees	5,917	3,805	8,000	8,000	4,100
651-620-535600-0000	Special Supplies	12,851	1,743	9,500	9,500	6,000
651-620-539000-0000	Water	1,514	989	2,000	2,000	1,100
651-620-560400-0000	Capital Outlay	41,432	5,678	24,852	24,852	-
651-620-560750-0000	Project Admin - Direct	6,087	213	5,000	5,000	5,000

**City of Dixon Budget FY 2023-24**  
**FUND 651 CFD 2003-1 VALLEY GLEN**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>630-Lateral One</b>						
651-630-522400-0000	Consultants - Professional	-	-	-	-	15,000
651-630-522600-0000	Contr Servs - Non Professional					20,000
651-630-535600-0000	Special Supplies	-	-	500	500	500
651-630-536000-0000	Utilities	46	-	-	-	-
651-630-560400-0000	Capital Outlay	2,711	-	20,000	20,000	-
<b>640-VG Collection System</b>						
651-640-535600-0000	Special Supplies	-	-	-	-	1,000
		253,706	196,968	418,444	393,974	306,460
<hr/>						
	<b>FUND REVENUE</b>	<b>160,327</b>	<b>189,834</b>	<b>208,181</b>	<b>232,140</b>	<b>235,346</b>
	<b>FUND EXPENDITURES</b>	<b>253,706</b>	<b>196,968</b>	<b>418,444</b>	<b>393,974</b>	<b>306,460</b>

# City of Dixon Budget FY 2023-24

## FUND 651 - VALLEY GLEN CFD OPERATING EXPENSES SUMMARY

Account Code	2023 Budget	2023 Estimated	2024 Budget	Brief Detail Description
<b>100 - Administration</b>				
100-560750	-	-	500	Project Admin - Direct
<b>610 - Pump Station</b>				
610-520100	7,500	7,500	7,500	Administration - Goodwin Consulting Valley Glen CFD Tax admin
610-521800	3,000	3,000	2,000	Router license, Ringcentral telephones
610-522400	55,000	55,000	-	
610-522600	34,490	34,490	37,500	Annual sampling of pump oil required by YSAQMD, Annual servicing of panels, generator, storm water pumps, trash rack, pump stimulator, Electrical maintenance; PS Inlet Gate Operator Install (\$7,500)
610-523800	1,600	1,600	2,000	County Charges - tax distribution
610-525800	4,510	4,510	4,510	Equipment Rental - port-a-potty
610-526000	20,000	20,000	22,500	Equip Repairs/Maintenance; Generator Fuel
610-531900	16,000	16,000	13,500	Portion of Dixon (RCD) - Ditch Maintenance Fee \$3,775; Portion of Dixon Regional Watershed JPA \$2,480; Portion of Solano County Water Agency (SCWA) Ulati FCP \$3,370 (63% 100-154, 37% 651-610); SCADA Licenses x5 (\$850); YSAQMD permit P-52-04(t) VG generator (\$2,200)
610-535600	1,000	1,000	1,000	Special Supplies - lift station parts, cleaning supplies, and misc. site service needs
610-536000	15,000	15,116	15,000	Utilities - PG&E gas & electric
610-537500	200	200	250	Fuel - non-leased maintenance vehicles; gas operated equipment
610-539000	1,300	1,300	1,000	Water
610-560400	49,483	49,483	14,750	Capital Outlay - see backup sheet
610-560750	500	500	500	Project Admin-Direct
610-591100	20,701	20,701	19,292	Transfer to General Fund (Cost Allocation)
<b>620 - Pond A</b>				
620-522400	14,500	14,500	15,000	Drainage evaluation/support services; <b>Pond A O&amp;M Manual Update</b>
620-522600	50,500	50,500	42,500	Contract services - Levee roadway repairs, storm water quality sampling, educational outreach, <b>Pond A outlet gate repairs 17,500</b>
620-526000	400	400	2,750	Equip Repairs/Maintenance - portion of mowers, Pond A inlet/outlet structures
620-529200	-	-	-	Landscape Maintenance Pond A
620-531900	8,000	8,000	4,100	Permits/Licenses/Fees - Regional JPA, Department of Water Resources Div of Safety of Dams fee (Customer 3102-Detention Pond A) \$4,100
620-535600	9,500	9,500	6,000	Special Supplies - chemicals, signs, bank repairs, fence repairs, gravel \$3,500, small tools
620-536000	-	-	-	Utilities

**City of Dixon Budget FY 2023-24**  
**FUND 651 - VALLEY GLEN CFD**  
**OPERATING EXPENSES SUMMARY**

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
620-539000	2,000	2,000	1,100		Water
620-560400	24,852	24,852			Capital Outlay
620-560750	5,000	5,000	5,000		Project Admin - Direct
<b>630 - Lateral One</b>					
630-522400	-	-	15,000		<b>Lateral 1 O&amp;M Manual Update</b>
630-522600	-	-	20,000		Lateral 1 maintenance activities (wet weather season)
630-535600	500	500	500		Special Supplies - gravel install on road at outfall
630-536000	-	-	-		Utilities
630-560400	20,000	20,000	-		Capital Outlay - carry over security camera funds
<b>640 - VG Collection System</b>					
640-535600	-	-	1,000		Special Supplies
<b>Total</b>	<b>365,536</b>	<b>365,652</b>	<b>254,752</b>		

***CITY OF DIXON***  
**CAPITAL EQUIPMENT (not included in Capital Project Funds)**  
**FUND 651 - VALLEY GLEN CFD**

**651-620 Pond A**

<b>(N)ew or (R)eplacement</b>	<b>Category*</b>	<b>Item Description</b>	<b>Cost per Unit</b>	<b>Quantity</b>	<b>Total</b>
R	E	Valley Glen PS Inlet Gate Operator - Rotork IQ40	14,750	1.00	14,750
				<b>Total</b>	<b>\$ 14,750</b>

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

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b><i>PERMANENT EMPLOYEES:</i></b>										
Maintenance Worker II	0.50	27,096	2,081	9,991	115	58	538	114	4,100	44,093
Subtotal:	0.50	27,096	2,081	9,991	115	58	538	114	4,100	44,093
Other payroll costs:										
PERS Health Administration		-	-	13	-	-	-	-	-	13
Retirement Health Benefit			-	-						-
PERS Retirement UAL		-	5,497	-	-	-	-	-	-	5,497
Overtime		500	-	-	-	-	7	-	76	583
Stand-by pay		1,500	-	-	-	-	22	-	-	1,522
Subtotal:		2,000	5,497	13	-	-	29	-	76	7,615
<b>GRAND TOTAL:</b>	<b>0.50</b>	<b>29,096</b>	<b>7,578</b>	<b>10,004</b>	<b>115</b>	<b>58</b>	<b>567</b>	<b>114</b>	<b>4,176</b>	<b>51,708</b>

Note: Maintenance Worker I position shared with Fund 530



**City of Dixon Budget FY 2023-24**  
**FUND 655 CFD POND C LATERAL TWO**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
655-000-401900-0000	Assessments	80,695	79,539	80,000	76,520	78,050
655-000-461600-0000	Interest Earned	2,871	512	1,574	2,316	1,852
655-000-470100-0000	Unrealized Gain GASB 31	(3,026)	(5,095)	-	-	-
655-000-491100-0000	Transfer from General Fund	-	-	-	-	7,500
		80,540	74,956	81,574	78,836	87,402
<b>601 - Pond C</b>						
655-601-522600-0000	Contr Servs - Non Professional	-	-	500	500	500
655-601-523800-0000	County Charges	807	795	1,500	1,500	1,500
655-601-531900-0000	Permits/Licenses/Fees	1,228	1,258	1,900	1,900	1,500
655-601-535600-0000	Special Supplies	-	764	1,250	1,250	2,000
655-601-560400-0000	Capital Outlay	-	5,678	-	-	-
655-601-560750-0000	Project Admin - Direct	1,266	-	-	-	-
655-601-591100-0000	Transfer to General Fund	2,686	4,003	7,793	7,793	6,019
<b>602 - Lateral Two</b>						
655-602-522600-0000	Contr Servs - Non Professional	-	-	500	500	500
655-602-535600-0000	Special Supplies	-	-	1,000	1,000	1,500
655-602-560750-0000	Project Admin - Direct	-	-	-	-	-
<b>603 - Parklane Lighting &amp; Landscaping</b>						
655-603-522600-0000	Contr Servs - Non Professional	31,420	30,330	39,670	39,670	35,000
655-603-536000-0000	Utilities	6,062	5,705	7,000	6,154	7,000
655-603-539000-0000	Water	37,389	20,765	40,000	40,000	31,883
655-603-560750-0000	Project Admin - Direct	437	-	-	-	-
		81,295	69,299	101,113	100,267	87,402
<b>FUND REVENUE</b>		<b>80,540</b>	<b>74,956</b>	<b>81,574</b>	<b>78,836</b>	<b>87,402</b>
<b>FUND EXPENDITURES</b>		<b>81,295</b>	<b>69,299</b>	<b>101,113</b>	<b>100,267</b>	<b>87,402</b>

**City of Dixon Budget FY 2023-24**  
**FUND 655 CFD POND C / LATERAL TWO**  
**OPERATING EXPENSES SUMMARY**

Account Code	2023 Budget	2023 Estimated	2024 Budget	Brief Detail Description
<b>601 - Pond C</b>				
601-522600	500	500	500	Storm water sampling lab services
601-523800	1,500	1,500	1,500	County Charges - tax administration
601-531900	1,900	1,900	1,500	Dixon (RCD) Resource Conservation District-Ditch Maintenance \$25,166.16 (154 80%; 651-610 15%; 655-601 5%; By contract 305-300 approx \$606);
601-535600	1,250	1,250	2,000	Special Supplies - Chemicals, signs, fencing, trash receptacles
601-560400	-	-	-	Capital Outlay - see detail on Capital Equipment page
601-591100	7,793	7,793	6,019	Transfer to General Fund (Cost Allocation)
<b>602 - Lateral Two</b>				
602-522600	500	500	500	Storm water sampling lab services
602-535600	1,000	1,000	1,500	Special Supplies - weed abatement, fencing, trash removal
<b>603 - Parklane Lighting &amp; Landscaping</b>				
603-522600	39,670	39,670	35,000	Contract Services Non-Professional
603-536000	7,000	6,154	7,000	Utilities
603-539000	40,000	40,000	31,883	Water
<b>Total</b>	<b>101,113</b>	<b>100,267</b>	<b>87,402</b>	

**City of Dixon Budget FY 2023-24**  
**FUND 657 HOMESTEAD LANDSCAPING**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
657-000-401900-0000	Assessments	-	292,825	293,010	551,264	551,564
657-000-461600-0000	Interest Earned	-	691	-	3,087	2,470
		-	293,515	293,010	554,351	554,034
657-000-511000-0000	Salaries/Wages	-	-	56,594	-	122,278
657-000-512100-0000	Medicare	-	-	1,092	353	2,353
657-000-512200-0000	Retirement	-	-	11,184	2,390	9,391
657-000-512300-0000	Disability Insurance	-	-	237	-	559
657-000-512400-0000	Health Insurance	-	-	18,756	10	39,975
657-000-512420-0000	Dental Insurance	-	-	229	88	458
657-000-512430-0000	Vision Insurance	-	-	116	45	232
657-000-512600-0000	Worker's Comp Insurance	-	-	7,803	3,299	18,500
657-000-521400-0000	Chemicals	-	-	1,000	1,000	4,000
657-000-522400-0000	Contract Svcs- Professional	-	-	12,750	12,750	12,750
657-000-522600-0000	Contract Svcs-Non Professional	-	14,142	20,000	20,000	20,000
657-000-523800-0000	County Charges	-	2,928	2,930	5,540	5,540
657-000-525800-0000	Equipment Rental and Lease	-	-	-	-	16,000
657-000-526000-0000	Equipment Repairs/Maintenance	-	-	-	-	1,500
657-000-529600-0000	Legal Services	-	1,060	-	-	-
657-000-535600-0000	Special Supplies	-	-	36,780	36,780	35,000
657-000-535750-0000	Training	-	-	-	-	1,000
657-000-535900-0000	Uniforms	-	-	-	-	2,750
657-000-536000-0000	Utilities	-	5,430	8,000	8,916	12,000
657-000-537500-0000	Vehicle Fuel	-	-	-	-	2,000
657-000-538000-0000	Vehicle Parts/Maintenance	-	-	-	-	1,500
657-000-539000-0000	Water	-	-	20,000	20,000	30,000
657-000-560750-0000	Project Admin - Direct	-	-	8,000	8,000	8,000
657-000-591100-0000	Traster to General Fund	-	-	-	-	7,405
		-	23,560	205,471	119,171	353,191
<b>FUND REVENUE</b>		-	<b>293,515</b>	<b>293,010</b>	<b>554,351</b>	<b>554,034</b>
<b>FUND EXPENDITURES</b>		-	<b>23,560</b>	<b>205,471</b>	<b>119,171</b>	<b>353,191</b>

**City of Dixon Budget FY 2023-24**  
**FUND 657 - HOMESTEAD LANDSCAPING**  
**OPERATING EXPENSES SUMMARY**

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated	Budget	
521400	1,000	1,000	4,000	Chemicals
522400	12,750	12,750	12,750	Professional Contract Services
522600	20,000	20,000	20,000	Streetlight repairs & maintenance
523800	2,930	5,540	5,540	1% Assessment
525800	-	-	16,000	Equipment Rental, truck lease
526000	-	-	1,500	Equipment repairs/maint
535600	36,780	36,780	35,000	Landscape materials, irrigations parts
535750	-	-	1,000	Training
535900	-	-	2,750	Uniforms
536000	8,000	8,916	12,000	Utilities
537500	-	-	2,000	Vehicle fuel
535800	-	-	1,500	Vehicle parts/maint
539000	20,000	20,000	30,000	Water
560750	8,000	8,000	8,000	Project Administration
591100	-	-	7,405	Transfer to General Fund
<b>Total</b>	<b>109,460</b>	<b>112,986</b>	<b>159,445</b>	

**CITY OF DIXON  
PAYROLL SUMMARY  
FY 2023-24**

**FUND 657  
Homestead CFD**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<b>PERMANENT EMPLOYEES:</b>										
Sr. Maintenance Worker	1.00	64,821	4,978	19,981	229	116	1,230	318	9,807	101,480
Maintenance Worker II	1.00	57,457	4,413	19,981	229	116	1,123	241	8,693	92,253
Subtotal:	2.00	122,278	9,391	39,962	458	232	2,353	559	18,500	193,733
Other payroll costs:										
PERS Health Administration		-	-	13	-	-	-	-	-	13
Retirement Health Benefit			-	-						-
PERS Retirement UAL		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Stand-by pay		-	-	-	-	-	-	-	-	-
Subtotal:		-	-	13	-	-	-	-	-	13
<b>GRAND TOTAL:</b>	<b>2.00</b>	<b>122,278</b>	<b>9,391</b>	<b>39,975</b>	<b>458</b>	<b>232</b>	<b>2,353</b>	<b>559</b>	<b>18,500</b>	<b>193,746</b>

**City of Dixon Budget FY 2023-24**  
**FUND 725 CFD 2013-1 (PARKLANE)**

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
725-000-401900-0000	Assessments	991,508	1,018,325	1,038,692	1,065,141	1,086,443
725-000-461600-0000	Interest Earned	6,337	3,576	704	45,505	22,752
725-000-461800-0000	Miscellaneous Income	-	46,216	46,216	-	-
725-000-470100-0000	Unrealized Gain on Investments	(3,925)	(15,458)	-	-	-
		993,920	1,052,659	1,085,612	1,110,646	1,109,195
725-000-520100-0000	Administration	12,861	5,673	11,970	11,970	11,970
725-000-522400-0000	Consultants - Professional	-	-	46,216	46,216	-
725-000-523800-0000	County Charges	9,915	10,183	10,387	10,387	10,700
725-000-527000-0000	Fiscal Agent Expense	4,405	4,335	4,725	4,725	4,800
725-000-550300-0000	Bond Interest	1,088,361	818,562	810,438	810,438	803,988
725-000-550400-0000	Bond Redemption	65,000	-	165,000	165,000	190,000
725-000-591100-0000	Transfer to General Fund	6,237	9,722	33,408	33,408	10,229
		1,186,779	848,474	1,082,144	1,082,144	1,031,687
<b>FUND REVENUE</b>		<b>993,920</b>	<b>1,052,659</b>	<b>1,085,612</b>	<b>1,110,646</b>	<b>1,109,195</b>
<b>FUND EXPENDITURES</b>		<b>1,186,779</b>	<b>848,474</b>	<b>1,082,144</b>	<b>1,082,144</b>	<b>1,031,687</b>

**City of Dixon Budget FY 2023-24**  
**FUND 726 CFD 2015-1 (VALLEY GLEN II)**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
726-000-401900-0000	Assessments	501,460	593,052	604,914	770,692	786,106
726-000-460300-0000	OFS - Bond Proceeds	-	-	-	4,978,595	-
726-000-461600-0000	Interest Earned	3,153	1,594	240	37,976	18,988
726-000-470100-0000	Unrealized Gain on Investments	(4,297)	(9,734)	-	-	-
		500,317	584,913	605,154	5,787,263	805,094
726-000-520100-0000	Administration	13,500	5,764	8,466	8,466	8,466
726-000-522400-0000	Consultants - Professional	-	-	29,656	29,656	-
726-000-523800-0000	County Charges	192	-	6,049	6,049	7,861
726-000-527000-0000	Fiscal Agent Expense	5,175	2,640	2,500	2,500	2,500
726-000-550150-0000	Cost of Issuance	-	-	-	266,822	-
726-000-550300-0000	Bond Interest	516,379	387,403	383,320	383,320	626,569
726-000-550400-0000	Bond Redemption	80,000	-	105,000	105,000	115,000
726-000-591100-0000	Transfer to General Fund	3,536	3,536	9,249	9,249	6,379
726-000-591492-0000	Tsfr to Valley Glen II Const	-	-	-	4,131,958	-
		618,782	399,343	544,240	4,943,020	766,775
<b>FUND REVENUE</b>		<b>500,317</b>	<b>584,913</b>	<b>605,154</b>	<b>5,787,263</b>	<b>805,094</b>
<b>FUND EXPENDITURES</b>		<b>618,782</b>	<b>399,343</b>	<b>544,240</b>	<b>4,943,020</b>	<b>766,775</b>

**City of Dixon Budget FY 2022-23**  
**FUND 728 CFD 2019-1 (HOMESTEAD )**

Account	Description	2020 Actual	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
728-000-401900-0000	Assessments	-	1,140,664	1,140,664	1,958,010	1,997,170
728-000-460300-0000	OFS - Bond Proceeds	1,193,016	-	-	-	-
728-000-461600-0000	Interest Earned	162	16,727	-	42,997	21,498
728-000-461800-0000	Miscellaneous Income	-	15,000	-	-	-
728-000-470100-0000	Unrealized Gain on Investments	-	(16,602)	-	-	-
		1,193,179	1,155,789	1,140,664	2,001,007	2,018,668
728-000-520100-0000	Administration	-	12,611	38,000	38,000	38,000
728-000-523800-0000	County Charges	-	-	11,407	11,407	20,000
728-000-527000-0000	Fiscal Agent Expense	-	2,605	5,900	5,900	7,500
728-000-550150-0000	Cost of Issuance	425,975	264,139	36,720	36,720	-
728-000-550300-0000	Bond Interest	294,873	716,409	587,500	587,500	760,350
728-000-550400-0000	Bond Redemption	-	-	95,000	95,000	130,000
728-000-591100-0000	Transfer to General Fund	-	-	6,804	6,804	46,678
728-000-591493-0000	Transfer to Homestead 2019-1 Construction	13,965,556	4,528,541	-	-	-
		14,686,404	5,524,306	781,331	781,331	1,002,528
<b>FUND REVENUE</b>		<b>1,193,179</b>	<b>1,155,789</b>	<b>1,140,664</b>	<b>2,001,007</b>	<b>2,018,668</b>
<b>FUND EXPENDITURES</b>		<b>14,686,404</b>	<b>5,524,306</b>	<b>781,331</b>	<b>781,331</b>	<b>1,002,528</b>





## 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 Finance Department. There is no active debt in these funds at the beginning of fiscal year 2022.

### **Lease Financing Fund 275**

These lease revenue bonds were paid in full during fiscal year 2021. The City of Dixon issued lease revenue bonds to finance a series of projects over the years including Dixon City Hall, the Police Department and the Fire Station. It was determined that economies of scale could be achieved by packaging the three existing lease revenue bonds into a single refunding issue. Staff established the Lease Financing Fund 275 in 2012 to account for this refinancing.

**DPFA Reassessment Revenue Bond Fund 281**

These revenue bonds were paid in full during fiscal year 2020. Fund 281 was used to pay the 2013 refunded Assessment District Debt. The North First Street Assessment District collected assessments to pay debt service on the revenue bonds. The interest and principal payments on the North First Street Assessment District bonds were the sole security for the payment of the Reassessment Revenue Bonds, Series 2013.

These bonds were 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 initiated judicial foreclosure against any delinquent property owners on behalf of the district.

This fund is not included in the Budget Overview – Debt Service Funds due to zero fund balance and zero activity. This debt was retired in FY 2020.



## Successor Agency Funds

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

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

The key Successor Agency responsibilities include the preparation of a Recognized Obligation Payment Schedule (ROPS) for each six month period of each fiscal year identifying the source of payment; the enforcement of all former redevelopment agency rights for the benefit of the taxing entities and to expeditiously dispose of assets and properties of the former redevelopment agency as directed by the Oversight Board. The Successor Agency received approval for a Last and Final ROPS with remaining bond obligations set to be paid in full by the end of FY 2025.

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 ROPS 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. The Successor Agency received approval for a Last and Final ROPS with remaining bond obligations set to be paid in full by the end of FY 2025.

#### **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.

## **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 wind-down 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
<b><i>FY 2023 SUMMARY OF ESTIMATED RESOURCES &amp; EXPENDITURES</i></b>			
<b>BEGINNING FUND BALANCE</b>	693,354	154,858	<b>848,213</b>
<b>July 2022</b>			
REVENUE	45,917	299,865	<b>345,782</b>
TRANSFERS	-	-	-
<b>REVENUE &amp; TRANSFERS</b>	45,917	299,865	<b>345,782</b>
 EXPENDITURES	-	296,963	<b>296,963</b>
 <b>ESTIMATED ENDING FUND BALANCE</b>	739,271	157,760	<b>897,032</b>
<b><i>FY 2024 SUMMARY OF PROPOSED RESOURCES &amp; APPROPRIATIONS</i></b>			
<b>ESTIMATED BEGINNING FUND BALANCE</b>	739,271	157,760	<b>897,032</b>
<b>July 2023</b>			
REVENUES	24,334	291,399	<b>315,733</b>
TRANSFERS	-	-	-
<b>REVENUE &amp; TRANSFERS</b>	24,334	291,399	<b>315,733</b>
 AVAILABLE RESOURCES	763,605	449,159	<b>1,212,765</b>
 APPROPRIATIONS	-	291,490	<b>291,490</b>
 <b>ESTIMATED ENDING FUND BALANCE</b>	763,605	157,669	<b>921,275</b>

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

**City of Dixon Budget FY 2023-24**  
**FUND 527 - HOUSING SUCCESSOR AGENCY**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
527-000-460700-0000	Loan Principal	21,504	274,864	-	8,000	8,000
527-000-460800-0000	Interest Earned on Loans	1,064	213,182	-	30,000	10,000
527-000-461600-0000	Interest Earned	2,682	1,769	302	7,917	6,334
527-000-470100-0000	Unrealized Gain GASB 31	(2,171)	(12,954)	-	-	-
527-000-491740-0000	Transfer from Successor Agency	-	21,053	-	-	-
		23,079	497,914	302	45,917	24,334
<b>FUND REVENUE</b>		<b>23,079</b>	<b>497,914</b>	<b>302</b>	<b>45,917</b>	<b>24,334</b>
<b>FUND EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Dixon Budget FY 2023-24**  
**FUND 740 - RDA RETIREMENT OBLIGATION FUND**

<b>Account</b>	<b>Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
740-000-401200-0000	Secured Property Taxes	297,583	291,814	293,877	293,877	288,405
740-000-460800-0045	Int Earnings on Bud's Loan	601	704	2,909	5,817	2,908
740-000-461600-0000	Interest Earned	936	128	177	171	86
740-000-461600-0210	Interest Earned	(10)	(12)	-	-	-
740-000-470100-0000	Unrealized Gain GASB 31	(1,919)	(3,358)	-	-	-
		<u>297,192</u>	<u>289,275</u>	<u>296,963</u>	<u>299,865</u>	<u>291,399</u>
740-000-523200-0000	Contract Serv - Audit	3,000	1,500	3,000	3,000	3,000
740-000-527000-0000	Fiscal Agent Expense	2,720	2,755	3,490	3,490	3,490
740-000-529600-0000	Legal Services	4,633	1,000	1,585	1,585	1,585
740-000-550300-0000	Bond Interest	21,278	16,064	12,388	12,388	6,915
740-000-550400-0000	Bond Redemption	-	-	275,000	275,000	275,000
740-000-560750-0000	Project Admin - Direct	2,845	2,277	1,500	1,500	1,500
740-000-591527-0000	Transfer to Low & Mod Income	-	21,053	-	-	-
		<u>34,501</u>	<u>44,649</u>	<u>296,963</u>	<u>296,963</u>	<u>291,490</u>
<b>FUND REVENUE</b>		<b>297,192</b>	<b>289,275</b>	<b>296,963</b>	<b>299,865</b>	<b>291,399</b>
<b>FUND EXPENDITURES</b>		<b>34,501</b>	<b>44,649</b>	<b>296,963</b>	<b>296,963</b>	<b>291,490</b>



# Appendix Section



Cost Allocation & Transfers

•

Glossary / Acronyms List

**CITY OF DIXON BUDGET FY 2023-24**  
**Transfers Summary**

TRANSFERS IN		TRANSFERS OUT		FY 2024	
Account	Description	Account	Description	Proposed	Purpose
100-000-491103-0000	Transfer from Recreation	103-179-591100-0000	Transfer to General Fund	4,647	Cost Allocation
100-000-491107-0000	Transfer from Public Benefit	107-000-591100-0000	Transfer to General Fund	702,665	Public Safety Operational Supplement
100-000-491305-0000	Transfer from Sewer O&M	305-300-591100-0000	Transfer to General Fund	324,941	Cost Allocation
100-000-491310-0000	Transfer fr Sewer Impvmt (310)	310-100-591100-0000	Transfer to General Fund	23,946	Cost Allocation
100-000-491315-0000	Transfer from Sewer Rehab	315-100-591100-0000	Transfer to General Fund	6,934	Cost Allocation
100-000-491316-0000	Tsfr from Sewer Mixed (316)	316-100-591100-0000	Transfer to General Fund	4,606	Cost Allocation
100-000-491331-0000	Transfer from Water O&M	331-000-591100-0000	Transfer to General Fund	262,655	Cost Allocation
100-000-491334-0000	Tsfr from Water Capital Proj	334-000-591100-0000	Transfer to General Fund	3,664	Cost Allocation
100-000-491335-0000	Tsfr from Water Cap Proj Rehab	335-100-591100-0000	Transfer to General Fund	12,409	Cost Allocation
100-000-491350-0000	Transfer from Transit O&M	350-300-591100-0000	Transfer to General Fund	127,863	Cost Allocation
100-000-491410-0000	Transfer from Fire CIP	410-100-591100-0000	Transfer to General Fund	7,173	Cost Allocation
100-000-491420-0000	Transfer from Police CIP	420-100-591100-0000	Transfer to General Fund	5,480	Cost Allocation
100-000-491430-0000	Transfer from City Facilities	430-100-591100-0000	Transfer to General Fund	6,282	Cost Allocation
100-000-491450-0000	Transfer from Storm Drainage	450-100-591100-0000	Transfer to General Fund	6,966	Cost Allocation
100-000-491460-0000	Transfer from Transportation	460-100-591100-0000	Transfer to General Fund	28,090	Cost Allocation
100-000-491469-0000	Transfer from NEQ Infrastructure Fund	469-100-591100-0000	Transfer to General Fund	1,103	Cost Allocation
100-000-491470-0000	Transfer from Transit CIP	470-100-591100-0000	Transfer to General Fund	2,079	Cost Allocation
100-000-491480-0000	Transfer from Recreation CIP	480-100-591100-0000	Transfer to General Fund	10,670	Cost Allocation
100-000-491481-0000	Transfer from Parks CIP	481-100-591100-0000	Transfer to General Fund	1,704	Cost Allocation
100-000-491501-0000	Transfrom from ARPA	501-000-591100-0000	Transfer to General Fund	891,068	Grant Expenditures
100-000-491530-0000	Transfer from Gas Tax	530-500-591100-0000	Transfer to General Fund	291,321	Street Maintenance
100-000-491531-0000	Transfer from RMRA	531-000-591100-0000	Transfer to General Fund	3,853	Cost Allocation
100-000-491540-0000	Transfer from Traffic Safety	540-500-591100-0000	Transfer to General Fund	3,502	Cost Allocation
100-000-491600-0000	Transfer from L&L	600-600-591100-0000	Transfer to General Fund	22,367	Cost Allocation
100-000-491651-0000	Transfer from Valley Glen CFD	651-610-591100-0000	Transfer to General Fund	19,292	Cost Allocation
100-000-491655-0000	Transfer from Pond CFD	655-601-591100-0000	Transfer to General Fund	6,019	Cost Allocation
100-000-491657-0000	Transfer from Homestead CFD DS	657-000-591100-0000	Traster to General Fund	7,405	Cost Allocation
100-000-491725-0000	Transfer from Parklane CFD	725-000-591100-0000	Transfer to General Fund	10,229	Cost Allocation
100-000-491726-0000	Transfer from Valley Glen II	726-000-591100-0000	Transfer to General Fund	6,379	Cost Allocation
100-000-491728-0000	Transfer from Homestead CFD DS	728-000-591100-0000	Transfer to General Fund	46,678	Cost Allocation
105-000-491100-0000	Transfer from General Fund	100-000-591105-0000	Transfer to Community Support	32,865	Special Events
105-000-491107-0000	Transfer from Public Benefit Fund	107-000-591105-0000	Transfer to Community Support	37,435	Special Events
303-000-491305-0000	Transfer from Sewer O&M	305-000-591303-0000	Transfer to Sewer Op Reserve	275,000	Reserve Set-Aside

**CITY OF DIXON BUDGET FY 2023-24**  
**Transfers Summary**

TRANSFERS IN		TRANSFERS OUT		FY 2024	
Account	Description	Account	Description	Proposed	Purpose
307-000-491305-0000	Transfer from Sewer O&M	305-300-591307-0000	Transfer to Sewer Equip Replac	75,000	Equipment Replacement Set-Aside
309-000-491305-0000	Transfer from Sewer O&M	305-000-591309-0000	Transfer to SRF Debt Service	1,033,044	Debt Service
309-000-491310-0000	Transfer from Sewer Capital	310-000-591309-0000	Transfer to SRF Debt Service	688,695	Debt Service
315-000-491305-0000	Transfer from Sewer O&M	305-300-591315-0000	Transfer to Sewer-Rehab Proj	28,300	Wastewater Rehab Projects
316-000-491305-0000	Transfer from Sewer O&M	305-300-591316-0000	Tsfr to Sewer Mixed (316)	124,200	Water Capital Projects
316-000-491310-0000	Transfer from Sewer Improve	310-100-591316-0000	Transfer to Sewer Mixed	24,426	Water Capital Projects
335-000-491331-0000	Transfer from Water O&M	331-000-591335-0000	Transfer to Water Cap Proj - Rehab	74,409	Water Capital Projects
401-000-491100-0000	Transfer from Flexible Grant Fee	109-000-591401-0000	Transfer to Pardi Market Plaza	2,464	Fund Balance / Flexible Grant Fund Support
550-000-491100-0000	Transfer from General Fund	100-000-591550-0000	Transfer to Used Oil Grant	813	Fund Balance / General Fund Support
600-000-491100-0000	Transfer from General Fund	100-000-591600-0000	Transfer to L&L	225,127	Fund Balance / General Fund Support
655-000-491100-0000	Transfer from General Fund	100-000-591655-0000	Transfer to CFD (655)	7,500	Cost Allocation
				<b>5,481,269</b>	



## Glossary

# **Glossary of Budget Terms**

## **Accounting System**

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

## **Accrual Basis of Accounting**

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

## **Appropriation**

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

## **Assessment District**

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

## **Assessed Valuation**

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

## **Audit**

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

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

## **Base Budget**

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

## **Beginning Balance**

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

## **Bond**

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

**Budget**

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

**Budget Calendar**

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

**Budget Document**

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

**Budget Message/Transmittal Letter**

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

**Budgetary Control**

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

**Capital Assets**

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

**Capital Budget**

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

**Capital Improvement Projects**

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

**Capital Outlay**

Expenditures for the acquisition of capital assets.

**Capital Projects**

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

**Cash Basis**

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

**Contingency**

Resources 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 placed 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's fiscal year is July 1-June 30.

**Full Faith and Credit**

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

**Full-Time Equivalent (FTE)**

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

**Fund**

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

**Fund Balance**

The difference between fund assets and fund liabilities.

**Gas Tax**

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

**General Fund**

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

**General Obligation Bonds**

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

**Goal**

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

**Grant**

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

**Interfund Transfers**

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

**Internal Service Fund**

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



**Levy**

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

**Material, Supplies and Services**

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

**Memorandum of Understanding (MOU)**

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

**Motor Vehicle License Fee (VLF)**

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

**Objective**

A defined method to accomplish and establish goals.

**Operating Budget**

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

**Ordinance**

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

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

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

**Pavement Management Technical Assistance Program (P-TAP)**

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

**Public Employees' Retirement System (PERS)**

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

**Reserve**

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

**Resolution**

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

**Resources**

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

**Retained Earnings**

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

**Revenue**

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

**Revenue Estimate**

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

**Salaries and Benefits**

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

**Special Assessment**

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

**Stipend**

A fixed sum of money paid for a specific purpose.

**Successor Agency**

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

**Surplus**

Excess total current resources over total current requirements.

**Tax Base**

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

**Tax Increment Financing**

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

**Transfers In and Transfers Out**

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

**Warrant**

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

**Working Capital**

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

# 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
ALS	Advanced Life Support
APA	American Planning Association
AQMD	Air Quality Management District
ARPA	American Rescue Plan Act
ATOD	Alcohol, Tobacco and Other Drug
AED	Automated External Defibrillator
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
CCMF	California City Manager Foundation
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
CLETS	California Law Enforcement Telecommunication System
COP	Certificate of Participation
COPS	Citizen's Option for Public Safety
CPI	Consumer Price Index

# ACRONYMS LIST

CPR	Cardiopulmonary Resuscitation
CRWQCB	California Regional Water Quality Control Board
CSMFO	California Society of Municipal Finance Officers
CSO	Community Services Officer
CUPA	Certified Unified Program Agencies
CWEA	California Water Environmental Association
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
EVOC	Emergency Vehicle Operations Course
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

# ACRONYMS LIST

FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GPAC	General Plan Advisory Committee
GPS	Global Positioning System
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
LLMD	Landscaping & Lighting Maintenance Assessment District
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

# ACRONYMS LIST

OFS	Other Financing Sources
OPEB	Other Post-Employment Benefits
OTS	Office of Traffic Safety
PARMA	Public Agency Risk Managers Association
PARS	Public Agency Retirement System
PEPRA	Public Employees' Pension Reform Act of 2013
PERS	Public Employees' Retirement System
POST	Peace Officers Standards and Training
PPE	Personal Protective Equipment
PT	Part-Time
PTAF	Property Tax Administrative Fees
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
RMS	Records Management System
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
STEM	Science, Technology, Engineering & Math
SWMP	Storm Water Management Plan
SWRCB	State Water Resources Control Board

## ACRONYMS LIST

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
URVI	Uniform Response to Violent Incidents
USA	Underground Service Alerts
USAR	Urban Search and Rescue
USDA	United States Department of Agriculture
UTV	Utility Terrain Vehicle
VFA	Volunteer Fire Assistance
VLF	Vehicle License Fee
VLP	Vehicle Lease Program
VMT	Vehicle Miles Traveled
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