

Agenda No. \_\_\_\_\_  
Key Words: 2024 General Election,  
Measure J,  
California Department of  
Tax and Fee Administration  
Meeting Date: December 12, 2024

## SUMMARY REPORT

# CITY COUNCIL

**ITEM INITIATED BY:** Jim Lindley, City Manager

**AUTHORIZED BY:** Jim Lindley, City Manager

**PREPARED BY:** Douglas L. White, City Attorney  
Lupe Ruiz, Administrative City Clerk

### **RECOMMENDATION / REQUESTED ACTION:**

In connection with the November 5, 2024 election, it is recommended that the City Council take the following actions:

1. Adopt a Resolution reciting the facts of and declaring the results of the General Municipal Election held on November 5, 2024; and
2. Ratify adoption of Ordinance No. \_\_\_\_\_, entitled: An Ordinance of the City Council of the City of Dixon adding Chapter 4.11, Keep Dixon Dixon Measure, to Title 4, Revenue and Finance, of the Dixon Municipal Code to impose an ongoing one cent (1¢) transaction and use tax for general revenue purposes; and
3. Adopt a Resolution authorizing the City Manager to execute agreements with the California Department of Tax and Fee Administration for implementation of a local transactions and use tax; and
4. Adopt a Resolution authorizing a budget amendment of \$175,000 for State of California implementation costs; and
5. Adopt a Resolution authorizing examination of sales or transactions and use tax records; and
6. By minute action, authorize the City Manager or his designee to execute all related forms and documents required by the California Department of Tax and Fee Administration in connection with Measure J.

## **BACKGROUND:**

On June 18, 2024, the City Council called for the general municipal election to be held in the City of Dixon on November 5, 2024.

The election was held in the time, form and manner as provided by law and in accordance with the provisions of the California Elections Code for the conduct of municipal elections. The election was held for the purpose of electing by district two (2) members of the City Council (for Districts 3 and 4), the at-large seat for Mayor, the at-large seat for City Treasurer, and the ballot measure identified as "Measure J."

On December 3, 2024, the Solano County Registrar of Voters certified the results of the election.

On December 12, 2024, the California Department of Tax and Fee Administration (CDTFA) informed City staff that in order to implement the sales tax adopted by Measure J commencing the second quarter of 2025 (April 2025), City Council must declare the election results by December 12, 2024.

The actions included in this report are discussed as follows.

## **DISCUSSION:**

### **1. *RESOLUTION RECITING THE FACTS OF AND DECLARING THE RESULTS OF THE ELECTION. (ATTACHMENT 1)***

The Official Statement of the Vote and the Certificate of Canvas are included as **Exhibit A** to the attached Resolution. The California Elections Code requires that the City Elections Official certify the results of the election to the City Council, and for the Council to subsequently declare the results of the election (Elections Code §§ 10262 – 10264).

The results of the election for the available offices are summarized as follows:

	<u>Vote Count</u>	<u>Percent (%)</u>
<b><u>MAYOR</u></b>		
Steven C. Bird	5,211	58.58%
James P. Ward Jr.	3,684	41.42%
<b><u>City Council, District 3</u></b>		
Kevin M. Johnson	2,034	100%
<b><u>City Council, District 4</u></b>		
Don Hendershot	2,277	100%
<b><u>CITY TREASURER</u></b>		

Simon A. LeBleu	6,988	100%
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Based on the results above, the following offices and terms of office shall be declared:

*Steven C. Bird* received the highest vote for Mayor and has been elected as Mayor. The Mayor will serve a four-year term effective through December of 2028.

*Kevin M. Johnson* received the highest vote for City Council, District 3, and has been elected as Councilmember, District 3. The Councilmember, District 3, will serve a four-year term effective through December of 2028.

*Don Hendershot* received the highest vote for City Council, District 4, and has been elected as Councilmember, District 4. The Councilmember, District 4, will serve a four-year term effective through December of 2024.

*Simon A. LeBleu* received the highest vote for City Treasurer and has been elected as City Treasurer. The City Treasurer will serve a four-year term effective through December of 2028.

Regarding the ballot measure identified as "Measure J" presented to City of Dixon voters, the election results were as follows:

**MEASURE J**  
**KEEP DIXON DIXON MEASURE**

	<u>Vote Count</u>	<u>Percent (%)</u>
YES	5,144	55.73%
NO	4,087	44.27%

With the majority of voters voting in favor of Measure J, the transactions and use tax ordinance becomes a valid and binding ordinance of the City.

**2. RATIFICATION AND ADOPTION OF ORDINANCE TO CODIFY THE ADOPTION OF MEASURE J. (ATTACHMENT 2)**

**Attachment 2** contains the ordinance approved by the voters for Measure J. Pursuant to Elections Code § 9217, the ordinance shall be considered as adopted upon the date that the vote is declared by the Council, and shall go into effect ten (10) days after that date.

By adoption of the ordinance, the new sales tax rate in Dixon will increase from 7.375% to 8.375%. It is estimated that the new sales tax will provide an additional \$3 Million in annual local funding. The ordinance also requires an annual audit and disclosure report.

As explained in the following sections, a number of agreements and forms must be processed with CDTFA to implement the new sales tax. CDTFA has informed staff that

the earliest operative date for the new tax will be the first day of the first calendar quarter commencing more than 110 days after the adoption of the ordinance (estimated July 2025).

**3. RESOLUTION AUTHORIZING EXECUTION OF AGREEMENTS WITH THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION. (ATTACHMENT 3)**

To implement the new sales tax, specific agreements are required between the City and CDTFA. The agreements are included in **Attachment 3** and are explained as follows:

**Preparatory Agreement**

The first agreement is a "Preparatory Agreement." This agreement initiates CDTFA's efforts to implement the tax (including, developing procedures, programming for data processing, developing and adopting appropriate regulations, designing and printing forms, and developing instructions for CDTFA staff and for taxpayers).

The City is responsible for paying CDTFA's costs to implement the tax, up to a maximum of \$175,000. A corresponding budget amendment for these costs must be approved by a resolution of the City Council (**Attachment 4**).

**Administration Agreement**

The second agreement is an "Administration Agreement." This agreement establishes that CDTFA will perform the ongoing administration of the tax and remitting the collections to the City.

This agreement also provides that the City is responsible for CDTFA's costs, which are deducted from the tax collections received by the City.

**4. RESOLUTION AUTHORIZING EXAMINATION OF SALES OR TRANSACTIONS AND USE TAX RECORDS. (ATTACHMENT 5)**

California Revenue and Taxation Code § 7056 forbids divulging information contained in, or derived from, sales tax or transactions and use tax records. However, local government officials can use sales or transactions and use tax information if it is related to tax collection or other governmental functions. The Council must first, however, permit duly authorized officers, employees, or consultants by resolution to examine all of the sales or transactions and use tax records.

The attached resolution authorizes the City Manager, the Finance Director, the Economic Development Manager, and HDL Companies (the City's consultant used for fiscal analysis) to review the City's confidential sales tax data.

**5. AUTHORIZE THE CITY MANAGER TO EXECUTE ALL RELATED DOCUMENTS**

### **REQUIRED BY CDTFA.**

A number of other forms and documents are required to be filed with CDTFA to implement the new sales tax and to allow review of sales tax information, including but not limited to:

- Contact Form for all communications
- Designation Letter, to authorize employees to review sales tax data and records
- Contact Form for Notifications & Appeals
- Authorization Agreement for electronic funds transfer
- Media and Registration Request Form, to receive business registration and tax allocation data

It is recommended that the City Council authorize the City Manager or his designee to complete, execute, and file all other forms and filings as may be required by CDTFA to implement the new sales tax.

### **FINANCIAL IMPACT:**

Estimated in the second calendar quarter of 2025, CDTFA will begin collection of the local transactions and use tax approved by the voters on November 5, 2024 with Measure J. The estimated revenue increase of approximately \$3 Million annually will be incorporated into the City's budget.

The City is responsible for CDTFA's costs of implementing and administering the sales tax on behalf of the City. The initial implementation costs, with a maximum of \$175,000, will be billed by the State of California. A budget amendment is requested as detailed in the table below to allow for these payments.

Account #	Project Account #	Description	Current Budget	Amendment	New Budget
100-00000-521402-00000	N/A	<u>State Charges</u>	\$0	\$175,000	\$175,000
<b>NET FISCAL IMPACT</b>					<b>\$175,000</b>

### **ENVIRONMENTAL IMPACT:**

These actions do not constitute a "project" under the California Environmental Quality Act.

### **ATTACHMENTS:**

1. Resolution reciting the facts of and declaring the results of the General Municipal Election held on November 5, 2024; and  
Exhibit A: Official Statement of the Vote and the Certificate of Canvas
2. Ordinance No. \_\_\_\_\_, entitled: An Ordinance of the City Council of the City of Dixon adding Chapter 4.11, Keep Dixon Dixon Measure, to Title 4, Revenue and Finance, of the Dixon Municipal Code to impose an ongoing one cent (1¢)

transaction and use tax for general revenue purposes; and

3. Resolution authorizing the City Manager to execute agreements with the California Department of Tax and Fee Administration for implementation of a local transactions and use tax; and
  - EXHIBIT A: CDTFA Preparatory Agreement
  - EXHIBIT B: CDTFA Administrative Agreement
4. Resolution authorizing a budget amendment of \$175,000 for the State's costs to implement the new sales tax adopted by Measure J.
5. Resolution authorizing examination of sales or transactions and use tax records.

**APPROVALS:**

Finance: 13

City Manager JH

City Attorney: \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DIXON RECITING THE FACTS OF AND DECLARING THE RESULTS OF THE GENERAL MUNICIPAL ELECTION HELD ON TUESDAY, NOVEMBER 5, 2024**

**WHEREAS**, a General Municipal Election was held and conducted in the City of Dixon (the "City"), California, on Tuesday, November 5, 2024; and

**WHEREAS**, the City of Dixon offices to be elected include City Councilmember (District 3), City Councilmember (District 4), Mayor (at large), and City Treasurer (at large); and

**WHEREAS**, on July 24, 2024, by Resolution No. \_\_\_\_\_, the City Council submitted an ordinance to the voters to adopt a new sales tax in the City of Dixon, known as "Measure J", which presented the following ballot question; and

**Measure J – Keep Dixon Dixon Measure**

*"Keep Dixon Dixon Measure: Shall the measure maintaining local control of the City of Dixon's financial stability and essential services such as 911 emergency response times, fire/paramedic protection; retaining/attracting firefighters/paramedics/police; preventing crime; providing safe routes to school; keeping public spaces safe/clean; attracting/retaining local businesses; repairing streets/potholes; by establishing a 1¢ sales tax until ended by voters, providing approximately \$3,000,000 annually, requiring public spending disclosures/all funds used locally, be adopted?"*

YES
NO

**WHEREAS**, the election was consolidated with the November 5, 2024, statewide general election and was conducted by the County of Solano (the "County"); and

**WHEREAS**, notice of the election was given in the time, form, and manner as provided by law; the candidates were nominated to fill the vacancies as provided by law; voting precincts were properly established; election officers were appointed, and that in all respects, the election was held and conducted and the votes were cast, received, and canvassed and the returns made and declared in the time, form, and manner as required by the provisions of the Elections Code of the State of California for the holding of elections in general law cities; and

**WHEREAS**, the Solano County Registrar of Voters canvassed the returns of the election and certified the results to the City Elections Official, which are attached and incorporated hereto as **Exhibit A** (the "November 2024 Canvass Certification"); and

**WHEREAS**, pursuant to Elections Code § 10263, upon completion of the canvass and before installing new officers, the legislative body shall adopt a resolution reciting the facts of the election and other matters prescribed in Elections Code § 10264, and shall

declare elected the persons for whom the highest number of votes were cast for each office, as well as the results of the ballot measure election.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF DIXON, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:**

**Section 1.** In accordance with Elections Code §§ 10262-10264, the November 2024 Canvass Certification is hereby attached and incorporated as **Exhibit A**. The City Council hereby adopts the findings, calculations, and determinations of the November 2024 Canvass Certification, including (a) the whole number of votes cast in the City, (b) the names of the persons voted for, (c) the measure voted upon, (d) for what office each person was voted for, (e) the number of votes given at each precinct to each person and for and against each measure, and (f) and the number of votes given in the City to each person and for and against each measure.

**Section 2.** That the names and results of the persons voted for at the election and the respective offices are as follows:

**CITY OF DIXON, MAYOR**

<u>Choice</u>	<u>Votes</u>	<u>Percentage</u>
Steven C. Bird	5,211	58.58%
James P. Ward Jr	3,684	41.42%

**CITY OF DIXON, CITY COUNCIL MEMBER, DISTRICT 3**

<u>Choice</u>	<u>Votes</u>	<u>Percentage</u>
Kevin M. Johnson	2,034	100%

**CITY OF DIXON, CITY COUNCIL MEMBER, DISTRICT 4**

<u>Choice</u>	<u>Votes</u>	<u>Percentage</u>
Don Hendershot	2,277	100%

**CITY OF DIXON, CITY TREASURER**

<u>Choice</u>	<u>Votes</u>	<u>Percentage</u>
Simon A. LeBleu	6,988	100%

**Section 3.** The City Council does declare and determine that:

*Steven C. Bird* was elected as Mayor for the term ending December 2028.

*Kevin M. Johnson* was elected as member of the City Council for District 3 for the

term ending December 2028.

*Don Hendershot* was elected as member of the City Council for District 4 for the term ending December 2028.

*Simon A. LeBleu* was elected as City Treasurer for the term ending December 2028.

**Section 4.** That the election was held for the purpose of submitting to the voters of the City the ballot measure identified as Measure J (Sales Tax Measure), and the results of Measure J were as follows:

<u>Choice</u>	<u>Votes</u>	<u>Percentage</u>
Yes	5,144	55.73%
No	4,087	44.27

Pursuant to Elections Code § 9217, the Measure J ordinance shall be considered as adopted upon the date that the vote is declared by the legislative body and shall go into effect ten (10) days after that date.

**Section 5.** Pursuant to Elections Code § 10265, the City Elections Official shall prepare and present to each elected person a Certificate of Election, and he or she shall also administer to each person elected the oath of office prescribed in the California Constitution.

**PASSED, APPROVED, AND ADOPTED AT AN EMERGENCY MEETING OF  
THE CITY COUNCIL OF THE CITY OF DIXON ON THE 12<sup>TH</sup> DAY OF DECEMBER  
2024, BY THE FOLLOWING VOTE:**

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**ATTEST:**

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**Kristin M. Janisch**  
Elected City Clerk

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**Steven C. Bird**  
Mayor

**CERTIFICATION OF  
COUNTY CLERK/REGISTRAR OF VOTERS OF THE  
RESULTS OF THE CANVASS  
OF THE NOVEMBER 5, 2024,  
GENERAL ELECTION**

STATE OF CALIFORNIA

COUNTY OF SOLANO

} ss.

I, Timothy P. Flanagan, County Clerk/Registrar of Voters of County of Solano, do hereby certify that, in pursuance of the provisions of Elections Code section 15300, et seq., I did canvass the results of the votes cast in the General Election held in said County on November 5, 2024, for measures and contests that were submitted to the vote of the voters, and that the Statement of Votes Cast, to which this certificate is attached is full, true, and correct.

I hereby set my hand and official seal this 3rd day of December, 2024, at the  
County of Solano



  
\_\_\_\_\_  
County Clerk/Registrar of Voters  
County of Solano  
State of California

Canvass Certification of Elections Official  
(11/2024)

## Cumulative Results Report

## Solano County, CA

## Official Results

## Official Results

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Run Date 12/03/2024

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Registered Voters  
192397 of 269510 = 71.39%Precincts Reporting  
238 of 238 = 100.00%

## President and Vice President - Vote for ONE (1) Party

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
238	238	100.00%	192,397	269,510	71.39%						
Choice	Party	Election Day Voting				Vote by Mail			Provisional		Total
KAMALA D. HARRIS	DEM	13,099	46.58%			96,719	62.81%		4,179	53.78%	113,997 60.04%
TIM WALZ											
DONALD J. TRUMP	REP	14,229	50.60%			52,773	34.27%		3,343	43.02%	70,345 37.05%
JD VANCE											
ROBERT F. KENNEDY JR.	AI	330	1.17%			2,000	1.30%		106	1.36%	2,436 1.28%
NICOLE SHANAHAN											
JILL STEIN	GRN	229	0.81%			1,182	0.77%		67	0.86%	1,478 0.78%
RUDOLPH WARE											
CHASE OLIVER	LIB	118	0.42%			656	0.43%		27	0.35%	801 0.42%
MIKE TER MAAT											
CLAUDIA DE LA CRUZ	PF	107	0.38%			623	0.40%		47	0.60%	777 0.41%
KARINA GARCIA											
PETER SONSKI (W)		9	0.03%			39	0.03%		1	0.01%	49 0.03%
	Cast Votes:	28,121	100.00%			153,992	100.00%		7,770	100.00%	189,883 100.00%
	Undervotes:	291				2,038			68		2,397
	Overvotes:	20				86			11		117
	Unresolved write-in votes:	0				0			0		0

## 4th Congressional District - Vote for ONE (1)

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
88	88	100.00%	65,272	85,975	75.92%						
Choice	Party	Election Day Voting				Vote by Mail			Provisional		Total
MIKE THOMPSON		3,444	33.82%			27,042	53.54%		918	43.63%	31,404 50.01%
JOHN MUNN		6,738	66.18%			23,470	46.46%		1,186	56.37%	31,394 49.99%
	Cast Votes:	10,182	100.00%			50,512	100.00%		2,104	100.00%	62,798 100.00%
	Undervotes:	378				1,848			241		2,467
	Overvotes:	3				4			0		7
	Unresolved write-in votes:	0				0			0		0

**Cumulative Results Report****Solano County, CA****Official Results**

Official Results

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Registered Voters  
192397 of 269510 = 71.39%Precincts Reporting  
238 of 238 = 100.00%**7th Congressional District - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
1	1	100.00%	47	71	66.20%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
DORIS MATSUI		0	0.00%	28	65.12%	0	0.00%	28 60.87%
TOM SILVA		3	100.00%	15	34.88%	0	0.00%	18 39.13%
Cast Votes:		3	100.00%	43	100.00%	0	0.00%	46 100.00%
Undervotes:		0		1		0		1
Overvotes:		0		0		0		0
Unresolved write-in votes:		0		0		0		0

**8th Congressional District - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
149	149	100.00%	127,078	183,464	69.27%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
JOHN GARAMENDI		10,180	59.21%	70,745	70.86%	3,210	64.30%	84,135 68.95%
RUDY RECILE		7,012	40.79%	29,092	29.14%	1,782	35.70%	37,886 31.05%
Cast Votes:		17,192	100.00%	99,837	100.00%	4,992	100.00%	122,021 100.00%
Undervotes:		671		3,859		507		5,037
Overvotes:		3		12		5		20
Unresolved write-in votes:		0		0		0		0

**United States Senator - Full-Term - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
238	238	100.00%	192,397	269,510	71.39%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
ADAM B. SCHIFF		13,093	47.87%	95,963	63.53%	4,148	57.68%	113,204 60.99%
STEVE GARVEY		14,261	52.13%	55,099	36.47%	3,044	42.32%	72,404 39.01%
Cast Votes:		27,354	100.00%	151,062	100.00%	7,192	100.00%	185,608 100.00%
Undervotes:		1,067		5,017		653		6,737
Overvotes:		11		37		4		52
Unresolved write-in votes:		0		0		0		0

## Cumulative Results Report

## **Solano County, CA**

## Official Results

## Official Results

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192397 of 269510 = 71.39%

### Registered Voters

192397 of 269510 = 71.39%

**United States Senator - Partial/Unexpired-Term - Vote for ONE (1)**

Precincts			Voters											
Counted	Total	Percent	Ballots	Registered	Percent									
238	238	100.00%	192,397	269,510	71.39%									
<b>Choice</b>			<b>Party</b>	<b>Election Day Voting</b>		<b>Vote by Mail</b>		<b>Provisional</b>		<b>Total</b>				
ADAM B. SCHIFF				12,790	47.66%	94,001	63.17%	3,996	57.12%	110,787	60.66%			
STEVE GARVEY				14,048	52.34%	54,798	36.83%	3,000	42.88%	71,846	39.34%			
			Cast Votes:	26,838	100.00%	148,799	100.00%	6,996	100.00%	182,633	100.00%			
			Undervotes:	1,582		7,298		848		9,728				
			Overvotes:	12		19		5		36				
			Unresolved write-in votes:	0		0		0		0				

**3rd Senatorial District - Vote for ONE (1)**

Precincts		Voters				Turnout						Election Day		Mail		Provisional		Total	
Counted	Total	Percent	Ballots	Registered	Percent	Turnout	Turnout	Turnout	Turnout	Turnout	Turnout	Turnout	Turnout	Turnout	Turnout	Turnout	Turnout	Turnout	Turnout
238	238	100.00%	192,397	269,510	71.39%	13,080	48.37%	94,748	63.29%	4,130	58.83%	111,958	60.93%	54,954	36.71%	2,890	41.17%	71,805	39.07%
Choice				Party	Election Day Voting		Vote by Mail		Provisional		Total								
CHRISTOPHER CABALDON					13,080	48.37%	94,748	63.29%	4,130	58.83%	111,958	60.93%							
THOM BOGUE					13,961	51.63%	54,954	36.71%	2,890	41.17%	71,805	39.07%							
				Cast Votes:	27,041	100.00%	149,702	100.00%	7,020	100.00%	183,763	100.00%							
				Undervotes:	1,388		6,403		826		8,617								
				Overvotes:	3		11		3		17								
				Unresolved write-in votes:	0		0		0		0								

**11th Assembly District - Vote for ONE (1)**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
238	238	100.00%	192,397	269,510	71.39%						
<b>Choice</b>											
			Party	Election Day Voting		Vote by Mail		Provisional		Total	
LORI D WILSON				12,807	47.78%	93,416	62.85%	3,938	57.31%	110,161	60.42%
DAVE ENNIS				13,998	52.22%	55,218	37.15%	2,934	42.69%	72,150	39.58%
			Cast Votes:	26,805	100.00%	148,634	100.00%	6,872	100.00%	182,311	100.00%
			Undervotes:	1,619		7,465		973		10,057	
			Overtvotes:	8		17		4		29	
			Unresolved write-in votes:	0		0		0		0	

**Cumulative Results Report****Solano County, CA****Official Results**

Official Results

Run Time

9:28 AM

11/5/2024

Run Date

12/03/2024

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Registered Voters

192397 of 269510 = 71.39%

Precincts Reporting

238 of 238 = 100.00%

**Solano County Board of Education Member, Governing Board - Trustee Area 2 - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
56	56	100.00%	33,734	43,248	78.00%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
AMY SHARP		2,128	47.62%	10,899	46.43%	300	36.99%	13,327 46.35%
BONNIE HAMILTON		1,494	33.43%	8,220	35.02%	312	38.47%	10,026 34.87%
CAROL J. KALAMARAS		847	18.95%	4,353	18.55%	199	24.54%	5,399 18.78%
	Cast Votes:	4,469	100.00%	23,472	100.00%	811	100.00%	28,752 100.00%
	Undervotes:	724		3,929		292		4,945
	Overvotes:	5		31		1		37
	Unresolved write-in votes:	0		0		0		0

**Solano Community College Member, Governing Board - Trustee Area 3 - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
28	28	100.00%	30,971	41,688	74.29%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
ROSEMARY THURSTON		1,273	40.55%	11,600	56.46%	203	26.78%	13,076 53.50%
SHANNON FRISINGER		976	31.09%	4,986	24.27%	245	32.32%	6,207 25.39%
LILIA DARDON		890	28.35%	3,960	19.27%	310	40.90%	5,160 21.11%
	Cast Votes:	3,139	100.00%	20,546	100.00%	758	100.00%	24,443 100.00%
	Undervotes:	972		5,248		270		6,490
	Overvotes:	3		33		2		38
	Unresolved write-in votes:	0		0		0		0

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Registered Voters

192397 of 269510 = 71.39%

Precincts Reporting

238 of 238 = 100.00%

## Benicia Unified School District Member, Governing Board - Trustee Area 3 - Vote for ONE (1)

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
4	4	100.00%	3,615	4,332	83.45%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
		Cast Votes	Undervotes	Overvotes	Unresolved write-in votes	100.00%	100.00%	
JANNY MANASSE		240	67.04%	1,633	61.67%	20	68.97%	1,893 62.37%
KASHANNA HARMON-LEE		118	32.96%	1,015	38.33%	9	31.03%	1,142 37.63%
Cast Votes:		358	100.00%	2,648	100.00%	29	100.00%	3,035 100.00%
Undervotes:		91		463		24		578
Overvotes:		0		2		0		2
Unresolved write-in votes:		0		0		0		0

## Dixon Unified School District Member, Governing Board - Vote for no more than TWO (2)

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
21	21	100.00%	11,028	14,991	73.56%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
		Cast Votes	Undervotes	Overvotes	Unresolved write-in votes	100.00%	100.00%	
REGINA ESPINOZA		669	26.20%	4,025	32.50%	107	26.95%	4,801 31.31%
ROBERT E SANCHEZ JR		529	20.72%	2,962	23.92%	73	18.39%	3,564 23.24%
JIMMY THIESSEN		639	25.03%	2,253	18.19%	114	28.72%	3,006 19.60%
ROBIN ERIKA BECK-RUFFEN		419	16.41%	1,986	16.04%	71	17.88%	2,476 16.15%
MICHAEL CEREMELLO		297	11.63%	1,158	9.35%	32	8.06%	1,487 9.70%
Cast Votes:		2,553	100.00%	12,384	100.00%	397	100.00%	15,334 100.00%
Undervotes:		1,275		5,124		313		6,712
Overvotes:		1		4		0		5
Unresolved write-in votes:		0		0		0		0

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Registered Voters 192397 of 269510 = 71.39%

Precincts Reporting 238 of 238 = 100.00%

**Fairfield-Suisun Unified School District Member, Governing Board - Trustee Area 1 - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
11	11	100.00%	8,592	12,964	66.28%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
ALONSO R DUARTE		520	60.19%	3,232	53.55%	198	69.96%	3,950 55.00%
BETHANY SMITH		344	39.81%	2,803	46.45%	85	30.04%	3,232 45.00%
Cast Votes:		864	100.00%	6,035	100.00%	283	100.00%	7,182 100.00%
Undervotes:		191		1,093		122		1,406
Overvotes:		1		2		1		4
Unresolved write-in votes:		0		0		0		0

**Fairfield-Suisun Unified School District Member, Governing Board - Trustee Area 2 - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
7	7	100.00%	8,213	11,545	71.14%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
HELEN TILLEY		391	38.83%	2,126	38.13%	84	38.53%	2,601 38.24%
AUDREY JACQUES		356	35.35%	2,026	36.33%	64	29.36%	2,446 35.97%
SUZANNE MURPHY		260	25.82%	1,423	25.52%	70	32.11%	1,753 25.78%
QUINTON DOUGLAS CRAWFORD (W)		0	0.00%	1	0.02%	0	0.00%	1 0.01%
Cast Votes:		1,007	100.00%	5,576	100.00%	218	100.00%	6,801 100.00%
Undervotes:		220		1,105		81		1,406
Overvotes:		2		4		0		6
Unresolved write-in votes:		0		0		0		0

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238 of 238 = 100.00%

**Fairfield-Suisun Unified School District Member, Governing Board - Trustee Area 3 - Vote for ONE (1)**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
19	19	100.00%	9,227	12,456	74.08%						
<b>Choice</b>			<b>Party</b>	<b>Election Day Voting</b>		<b>Vote by Mail</b>		<b>Provisional</b>		<b>Total</b>	
BRIGETTE HUNLEY				647	61.04%	3,315	50.11%	139	66.83%	4,101	52.02%
JUDI HONEYCHURCH				413	38.96%	3,300	49.89%	69	33.17%	3,782	47.98%
			Cast Votes:	1,060	100.00%	6,615	100.00%	208	100.00%	7,883	100.00%
			Undervotes:	186		1,072		86		1,344	
			Overvotes:	0		0		0		0	
			Unresolved write-in votes:	0		0		0		0	

**Fairfield-Suisun Unified School District Member, Governing Board - Trustee Area 6 - Vote for ONE (1)**

Precincts			Voters						
Counted	Total	Percent	Ballots	Registered	Percent				
14	14	100.00%	10,160	13,918	73.00%				
Choice			Party	Election Day Voting		Vote by Mail		Provisional	Total
ANA PETERO				583	49.12%	4,401	59.85%	108	46.35%
SHAWN SMITH				604	50.88%	2,952	40.15%	125	53.65%
			Cast Votes:	1,187	100.00%	7,353	100.00%	233	100.00%
			Undervotes:	187		1,115		82	1,384
			Overvotes:	0		3		0	3
			Unresolved write-in votes:	0		0		0	0

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192397 of 269510 = 71.39%

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### Precincts Reporting

238 of 238 = 100.00%

**Fairfield-Suisun Unified School District Member, Governing Board - Trustee Area 7 (Short-Term) - Vote for ONE (1)**

Precincts		Voters				Turnout				Election Day Voting		Vote by Mail		Provisional		Total	
Counted	Total	Percent	Ballots	Registered	Percent	Turnout	Percent	Turnout	Percent	Cast Votes	Percent	Turnout	Percent	Turnout	Percent	Cast Votes	Percent
12	12	100.00%	9,366	13,386	69.97%												
Choice				Party	Election Day Voting			Vote by Mail			Provisional			Total			
NIKKI PARR					372	38.04%		2,501	36.66%		90	32.97%			2,963	36.70%	
STEVE QUINLAN					320	32.72%		1,799	26.37%		109	39.93%			2,228	27.59%	
KAI EUSEBIO					188	19.22%		1,533	22.47%		55	20.15%			1,776	22.00%	
PERRY W. POLK					98	10.02%		990	14.51%		19	6.96%			1,107	13.71%	
				Cast Votes:	978	100.00%		6,823	100.00%		273	100.00%			8,074	100.00%	
				Undervotes:	169			1,026			88				1,283		
				Overvotes:	0			9			0				9		
				Unresolved write-in votes:	0			0			0				0		

**River Delta Unified School District Member, Governing Board - Trustee Area 4 - Vote for ONE (1)**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
3	3	100.00%	2,158	2,532	85.23%						
Choice			Party	Election Day Voting			Vote by Mail		Provisional		Total
SUZANNE WILSON				65	47.45%		957	57.82%	5	29.41%	1,027 56.77%
JORDAN DAVIS				72	52.55%		698	42.18%	12	70.59%	782 43.23%
Cast Votes				137	100.00%		1,655	100.00%	17	100.00%	1,809 100.00%
Undervotes				33			308		7		348
Overvotes				0			1		0		1
Unresolved write-in votes				0			0		0		0

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Registered Voters  
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238 of 238 = 100.00%**Vacaville Unified School District Member, Governing Board - Trustee Area 4 - Vote for ONE (1)**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
11	11	100.00%	6,140	7,921	77.52%						
Choice	Party	Election Day Voting				Vote by Mail				Provisional	Total
AUDRA ORR		548	62.63%			2,316	56.41%			112	58.95%
LINDSAY KELLY		327	37.37%			1,790	43.59%			78	41.05%
	Cast Votes:	875	100.00%			4,106	100.00%			190	100.00%
	Undervotes:	141				752				75	
	Overvotes:	1				0				0	
	Unresolved write-in votes:	0				0				0	

**Vacaville Unified School District Member, Governing Board - Trustee Area 7 - Vote for ONE (1)**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
11	11	100.00%	6,698	8,428	79.47%						
Choice	Party	Election Day Voting				Vote by Mail				Provisional	Total
MICHELE GUERRA		426	41.36%			1,618	35.45%			76	55.47%
MICHAEL KITZES		217	21.07%			1,711	37.49%			22	16.06%
GEORGE BURTON, JR.		387	37.57%			1,235	27.06%			39	28.47%
	Cast Votes:	1,030	100.00%			4,564	100.00%			137	100.00%
	Undervotes:	181				736				48	
	Overvotes:	0				2				0	
	Unresolved write-in votes:	0				0				0	

**Mayor, City of Benicia - Vote for ONE (1)**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
8	8	100.00%	16,652	20,236	82.29%						
Choice	Party	Election Day Voting				Vote by Mail				Provisional	Total
STEVE YOUNG		1,075	51.56%			8,791	68.18%			134	46.53%
KEVIN PATRICK KIRBY		1,010	48.44%			4,102	31.82%			154	53.47%
	Cast Votes:	2,085	100.00%			12,893	100.00%			288	100.00%
	Undervotes:	223				1,082				79	
	Overvotes:	1				1				0	
	Unresolved write-in votes:	0				0				0	

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Registered Voters  
192397 of 269510 = 71.39%Precincts Reporting  
238 of 238 = 100.00%**Member, City Council, City of Benicia - Vote for no more than TWO (2)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
8	8	100.00%	16,652	20,236	82.29%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
TREVOR MACENSKI		957	29.51%	7,238	33.38%	130	31.33%	8,325 32.85%
LIONEL LARGAESPADA		1,192	36.76%	6,630	30.57%	148	35.66%	7,970 31.45%
CHRISTINA GILPIN-HAYES		717	22.11%	5,861	27.03%	94	22.65%	6,672 26.33%
FRANZ ROSENTHAL		377	11.63%	1,957	9.02%	43	10.36%	2,377 9.38%
Cast Votes:		3,243	100.00%	21,686	100.00%	415	100.00%	25,344 100.00%
Undervotes:		1,371		6,258		319		7,948
Overvotes:		2		4		0		6
Unresolved write-in votes:		0		0		0		0

**City Clerk, City of Benicia - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
8	8	100.00%	16,652	20,236	82.29%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
LISA WOLFE		1,592	100.00%	10,570	100.00%	236	100.00%	12,398 100.00%
Cast Votes:		1,592	100.00%	10,570	100.00%	236	100.00%	12,398 100.00%
Undervotes:		716		3,401		131		4,248
Overvotes:		1		5		0		6
Unresolved write-in votes:		0		0		0		0

**City Treasurer, City of Benicia - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
8	8	100.00%	16,652	20,236	82.29%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
KEN PAULK		1,595	100.00%	10,531	100.00%	231	100.00%	12,357 100.00%
Cast Votes:		1,595	100.00%	10,531	100.00%	231	100.00%	12,357 100.00%
Undervotes:		714		3,444		136		4,294
Overvotes:		0		1		0		1
Unresolved write-in votes:		0		0		0		0

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Registered Voters  
192397 of 269510 = 71.39%Precincts Reporting  
238 of 238 = 100.00%**Mayor, City of Dixon - Vote for ONE (1)**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
12	12	100.00%	9,756	13,278	73.47%						

  

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
STEVEN C. BIRD		944	58.74%	4,105	58.26%	162	66.94%	5,211 58.58%
JAMES P. WARD JR.		663	41.26%	2,941	41.74%	80	33.06%	3,684 41.42%
	Cast Votes:	1,607	100.00%	7,046	100.00%	242	100.00%	8,895 100.00%
	Undervotes:	158		635		63		856
	Overvotes:	1		4		0		5
	Unresolved write-in votes:	0		0		0		0

**Member, City Council, District 3, City of Dixon - Vote for ONE (1)**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
3	3	100.00%	2,763	3,689	74.90%						

  

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
KEVIN M. JOHNSON		333	100.00%	1,645	100.00%	56	100.00%	2,034 100.00%
	Cast Votes:	333	100.00%	1,645	100.00%	56	100.00%	2,034 100.00%
	Undervotes:	132		562		35		729
	Overvotes:	0		0		0		0
	Unresolved write-in votes:	0		0		0		0

**Member, City Council, District 4, City of Dixon - Vote for ONE (1)**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
4	4	100.00%	3,095	4,121	75.10%						

  

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
DON HENDERSHOT		387	100.00%	1,821	100.00%	69	100.00%	2,277 100.00%
	Cast Votes:	387	100.00%	1,821	100.00%	69	100.00%	2,277 100.00%
	Undervotes:	171		622		24		817
	Overvotes:	0		1		0		1
	Unresolved write-in votes:	0		0		0		0

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Registered Voters  
192397 of 269510 = 71.39%Precincts Reporting  
238 of 238 = 100.00%**City Treasurer, City of Dixon - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
12	12	100.00%	9,756	13,278	73.47%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
SIMON A. LEBLEU		1,227	100.00%	5,563	100.00%	198	100.00%	6,988 100.00%
	Cast Votes:	1,227	100.00%	5,563	100.00%	198	100.00%	6,988 100.00%
	Undervotes:	539		2,122		107		2,768
	Overvotes:	0		0		0		0
	Unresolved write-in votes:	0		0		0		0

**Member, City Council, District 2, City of Fairfield - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
7	7	100.00%	5,336	8,797	60.66%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
SCOTT TONNESEN		581	100.00%	3,188	100.00%	205	100.00%	3,974 100.00%
	Cast Votes:	581	100.00%	3,188	100.00%	205	100.00%	3,974 100.00%
	Undervotes:	206		1,032		121		1,359
	Overvotes:	1		2		0		3
	Unresolved write-in votes:	0		0		0		0

**Member, City Council, District 4, City of Fairfield - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
10	10	100.00%	10,172	13,594	74.83%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
PAM BERTANI		532	43.15%	3,693	48.13%	90	50.28%	4,315 47.50%
JOSEPH "JOE" MARTINEZ		556	45.09%	3,306	43.09%	77	43.02%	3,939 43.36%
JOSEPH JOYCE		145	11.76%	674	8.78%	12	6.70%	831 9.15%
	Cast Votes:	1,233	100.00%	7,673	100.00%	179	100.00%	9,085 100.00%
	Undervotes:	146		864		74		1,084
	Overvotes:	2		1		0		3
	Unresolved write-in votes:	0		0		0		0

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Registered Voters  
192397 of 269510 = 71.39%Precincts Reporting  
238 of 238 = 100.00%

## Member, City Council, District 6, City of Fairfield - Vote for ONE (1)

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
8	8	100.00%	7,890	11,483	68.71%						
Choice			Party	Election Day Voting		Vote by Mail		Provisional		Total	
MANVEER SANDHU				437	48.50%	2,957	51.71%	139	47.44%	3,533	51.11%
ANNA DINH EATON				464	51.50%	2,761	48.29%	154	52.56%	3,379	48.89%
Cast Votes:				901	100.00%	5,718	100.00%	293	100.00%	6,912	100.00%
Undervotes:				149		712		116		977	
Overvotes:				1		0		0		1	
Unresolved write-in votes:				0		0		0		0	

## City Clerk, City of Fairfield - Vote for ONE (1)

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
50	50	100.00%	46,441	67,282	69.02%						
Choice			Party	Election Day Voting		Vote by Mail		Provisional		Total	
KAREN L. REES				4,750	100.00%	28,634	100.00%	1,316	100.00%	34,700	100.00%
Cast Votes:				4,750	100.00%	28,634	100.00%	1,316	100.00%	34,700	100.00%
Undervotes:				1,809		9,293		614		11,716	
Overvotes:				4		21		0		25	
Unresolved write-in votes:				0		0		0		0	

## City Treasurer, City of Fairfield - Vote for ONE (1)

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
50	50	100.00%	46,441	67,282	69.02%						
Choice			Party	Election Day Voting		Vote by Mail		Provisional		Total	
ARVINDA KRISHNAN				4,673	100.00%	28,350	100.00%	1,272	100.00%	34,295	100.00%
Cast Votes:				4,673	100.00%	28,350	100.00%	1,272	100.00%	34,295	100.00%
Undervotes:				1,889		9,595		657		12,141	
Overvotes:				1		3		1		5	
Unresolved write-in votes:				0		0		0		0	

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Registered Voters

192397 of 269510 = 71.39%

Precincts Reporting

238 of 238 = 100.00%

**Mayor, City of Rio Vista - Vote for ONE (1)**

Precincts			Voters									
Counted	Total	Percent	Ballots	Registered	Percent							
3	3	100.00%	6,724	7,990	84.16%							
Choice						Party	Election Day Voting		Vote by Mail		Provisional	Total
EDWIN A. OKAMURA							440	59.46%	3,776	68.84%	62	68.89%
JOHN LOMPA							300	40.54%	1,709	31.16%	28	31.11%
						Cast Votes:	740	100.00%	5,485	100.00%	90	100.00%
						Undervotes:	48		347		12	407
						Overvotes:	0		2		0	2
						Unresolved write-in votes:	0		0		0	0

**Member, City Council, City of Rio Vista - Vote for no more than TWO (2)**

Precincts			Voters									
Counted	Total	Percent	Ballots	Registered	Percent							
3	3	100.00%	6,724	7,990	84.16%							
Choice						Party	Election Day Voting		Vote by Mail		Provisional	Total
SARAH DONNELLY							459	56.32%	3,980	56.08%	58	63.04%
WALT STANISH							356	43.68%	3,117	43.92%	34	36.96%
						Cast Votes:	815	100.00%	7,097	100.00%	92	100.00%
						Undervotes:	761		4,571		112	5,444
						Overvotes:	0		0		0	0
						Unresolved write-in votes:	0		0		0	0

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Registered Voters  
192397 of 269510 = 71.39%Precincts Reporting  
238 of 238 = 100.00%**Member, City Council, City of Suisun City - Vote for no more than TWO (2)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
9	9	100.00%	11,378	17,382	65.46%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
AMIT PAL		534	31.71%	4,484	35.98%	134	23.22%	5,152 35.00%
PARISE SHEPHERD		508	30.17%	3,580	28.73%	231	40.03%	4,319 29.34%
THOMAS KAMIN		323	19.18%	2,230	17.90%	101	17.50%	2,654 18.03%
MARLON L OSUM		319	18.94%	2,167	17.39%	111	19.24%	2,597 17.64%
Cast Votes:		1,684	100.00%	12,461	100.00%	577	100.00%	14,722 100.00%
Undervotes:		1,154		6,285		575		8,014
Overvotes:		0		8		2		10
Unresolved write-in votes:		0		0		0		0

**City Clerk, City of Suisun City - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
9	9	100.00%	11,378	17,382	65.46%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
ANITA SKINNER		990	100.00%	7,223	100.00%	376	100.00%	8,589 100.00%
Cast Votes:		990	100.00%	7,223	100.00%	376	100.00%	8,589 100.00%
Undervotes:		428		2,156		200		2,784
Overvotes:		1		2		2		5
Unresolved write-in votes:		0		0		0		0

**City Treasurer, City of Suisun City - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
9	9	100.00%	11,378	17,382	65.46%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
VINAY TEWARI		1,009	100.00%	7,229	100.00%	379	100.00%	8,617 100.00%
Cast Votes:		1,009	100.00%	7,229	100.00%	379	100.00%	8,617 100.00%
Undervotes:		409		2,148		197		2,754
Overvotes:		1		4		2		7
Unresolved write-in votes:		0		0		0		0

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### Registered Voters

192397 of 269510 = 71.39%

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### Precincts Reporting

238 of 238 = 100.00%

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**Member, City Council, District 1, City of Vacaville - Vote for ONE (1)**

Precincts		Voters						
Counted	Total	Percent	Ballots	Registered	Percent			
9	9	100.00%	8,234	10,540	78.12%			
<b>Choice</b>			<b>Party</b>	<b>Election Day Voting</b>		<b>Vote by Mail</b>		<b>Provisional</b>
ROY STOCKTON				989	100.00%	4,698	100.00%	223 100.00%
			Cast Votes:	989	100.00%	4,698	100.00%	223 100.00%
			Undervotes:	386		1,816		121 2,323
			Overtvotes:	0		1		0 1
			Unresolved write-in votes:	0		0		0 0

**Member, City Council, District 3, City of Vacaville - Vote for ONE (1)**

Precincts			Voters						Ballot Status			Turnout			
Counted	Total	Percent	Ballots	Registered	Percent	Cast	Valid	Percent	Turnout	Turnout	Turnout	Turnout	Turnout	Turnout	
8	8	100.00%	5,009	7,325	68.38%										
Choice	Party	Election Day Voting			Vote by Mail			Provisional			Total				
MICHAEL "MIKE" SILVA		519	69.29%		2,499	75.64%		172	73.50%		3,190	74.41%			
MARC REED		230	30.71%		805	24.36%		62	26.50%		1,097	25.59%			
Cast Votes:			749	100.00%		3,304	100.00%		234	100.00%		4,287	100.00%		
Undervotes:			118			519			85			722			
Overvotes:			0			0			0			0			
Unresolved write-in votes			0			0			0			0			

Member, City Council, District 5, City of Vacaville - Vote for ONE (1)

Precincts			Voters						Turnout		
Counted	Total	Percent	Ballots	Registered	Percent	Turnout	Turnout	Turnout	Turnout	Turnout	Turnout
10	10	100.00%	7,988	10,243	77.98%	7,988	10,243	77.98%	7,988	10,243	77.98%
Choice			Party	Election Day Voting		Vote by Mail		Provisional		Total	
TED FREMOUW				827	66.37%	2,978	53.77%	107	52.97%	3,912	56.00%
JASON ROBERTS				419	33.63%	2,560	46.23%	95	47.03%	3,074	44.00%
Cast Votes:				1,246	100.00%	5,538	100.00%	202	100.00%	6,986	100.00%
Undervotes:				191		743		66		1,000	
Overvotes:				0		2		0		2	
Unresolved write-in votes:				0		0		0		0	

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Registered Voters  
192397 of 269510 = 71.39%Precincts Reporting  
238 of 238 = 100.00%**City Clerk, City of Vacaville - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
46	46	100.00%	45,290	60,309	75.10%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
MICHELLE THORNBRUGH		5,249	100.00%	26,471	100.00%	1,233	100.00%	32,953 100.00%
	Cast Votes:	5,249	100.00%	26,471	100.00%	1,233	100.00%	32,953 100.00%
	Undervotes:	2,248		9,446		623		12,317
	Overvotes:	5		13		2		20
	Unresolved write-in votes:	0		0		0		0

**City Treasurer, City of Vacaville - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
46	46	100.00%	45,290	60,309	75.10%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
JAY A. YERKES		5,227	100.00%	26,268	100.00%	1,222	100.00%	32,717 100.00%
	Cast Votes:	5,227	100.00%	26,268	100.00%	1,222	100.00%	32,717 100.00%
	Undervotes:	2,273		9,660		635		12,568
	Overvotes:	2		2		1		5
	Unresolved write-in votes:	0		0		0		0

**Mayor, City of Vallejo - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
37	37	100.00%	46,673	70,579	66.13%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
ANDREA SORCE		2,058	32.54%	13,973	40.11%	612	29.85%	16,643 38.51%
PIPPIN DEW		2,279	36.03%	13,328	38.26%	669	32.63%	16,276 37.67%
DWIGHT L. MONROE JR		1,519	24.02%	5,218	14.98%	613	29.90%	7,350 17.01%
RAVI C. SHANKAR		469	7.42%	2,318	6.65%	156	7.61%	2,943 6.81%
	Cast Votes:	6,325	100.00%	34,837	100.00%	2,050	100.00%	43,212 100.00%
	Undervotes:	538		2,541		362		3,441
	Overvotes:	3		16		1		20
	Unresolved write-in votes:	0		0		0		0

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Registered Voters  
192397 of 269510 = 71.39%Precincts Reporting  
238 of 238 = 100.00%**Member, City Council, District 1, City of Vallejo - Vote for ONE (1)**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
6	6	100.00%	9,258	13,084	70.76%						
Choice			Party	Election Day Voting		Vote by Mail		Provisional		Total	
ALEXANDER MATIAS				440	42.64%	3,623	52.64%	101	38.70%	4,164	50.94%
CARL A. BONNER				321	31.10%	1,946	28.28%	70	26.82%	2,337	28.59%
BRENDA PLECHATY				271	26.26%	1,313	19.08%	90	34.48%	1,674	20.48%
			Cast Votes:	1,032	100.00%	6,882	100.00%	261	100.00%	8,175	100.00%
			Undervotes:	175		830		72		1,077	
			Overvotes:	0		6		0		6	
			Unresolved write-in votes:	0		0		0		0	

**Member, City Council, District 3, City of Vallejo - Vote for ONE (1)**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
9	9	100.00%	9,706	13,490	71.95%						
Choice			Party	Election Day Voting		Vote by Mail		Provisional		Total	
TONIA LEDIJU				895	100.00%	5,726	100.00%	195	100.00%	6,816	100.00%
			Cast Votes:	895	100.00%	5,726	100.00%	195	100.00%	6,816	100.00%
			Undervotes:	471		2,302		115		2,888	
			Overvotes:	1		0		1		2	
			Unresolved write-in votes:	0		0		0		0	

**Member, City Council, District 6, City of Vallejo - Vote for ONE (1)**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
7	7	100.00%	6,787	10,826	62.69%						
Choice			Party	Election Day Voting		Vote by Mail		Provisional		Total	
HELEN-MARIE "COOKIE" GORDON				630	60.29%	2,223	50.17%	245	72.06%	3,098	53.27%
CRISTINA ARRIOLA				415	39.71%	2,208	49.83%	95	27.94%	2,718	46.73%
			Cast Votes:	1,045	100.00%	4,431	100.00%	340	100.00%	5,816	100.00%
			Undervotes:	176		681		113		970	
			Overvotes:	0		1		0		1	
			Unresolved write-in votes:	0		0		0		0	

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**Registered Voters**

192397 of 269510 = 71.39%

**Precincts Reporting**

238 of 238 = 100.00%

**Rural North Vacaville Water District, Director - Vote for no more than TWO (2)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
4	4	100.00%	640	732	87.43%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
JAMES R MILES		46	42.20%	253	38.74%	5	35.71%	304 39.18%
GARY K HENSLEY		31	28.44%	227	34.76%	3	21.43%	261 33.63%
ROBERT E KANE		32	29.36%	173	26.49%	6	42.86%	211 27.19%
	Cast Votes:	109	100.00%	653	100.00%	14	100.00%	776 100.00%
	Undervotes:	87		397		20		504
	Overvotes:	0		0		0		0
	Unresolved write-in votes:	0		0		0		0

**Solano Irrigation District, Director, Division 2 - Vote for ONE (1)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
54	54	100.00%	19,968	28,266	70.64%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
WILLIAM D BRAZELTON		927	41.53%	5,461	39.64%	227	36.91%	6,615 39.80%
CHARLES A. HERICH		511	22.89%	5,050	36.66%	107	17.40%	5,668 34.10%
LANCE A PORTER		794	35.57%	3,264	23.70%	281	45.69%	4,339 26.10%
	Cast Votes:	2,232	100.00%	13,775	100.00%	615	100.00%	16,622 100.00%
	Undervotes:	474		2,603		230		3,307
	Overvotes:	5		32		2		39
	Unresolved write-in votes:	0		0		0		0

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192397 of 269510 = 71.39%

Precincts Reporting

238 of 238 = 100.00%

**STATE PROPOSITION 2**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
238	238	100.00%	192,397	269,510	71.39%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
		Counted	Total	Counted	Total	Counted	Total	
YES		14,932	55.39%	90,713	60.85%	5,141	72.83%	110,786 60.51%
NO		12,025	44.61%	58,364	39.15%	1,918	27.17%	72,307 39.49%
	Cast Votes:	26,957	100.00%	149,077	100.00%	7,059	100.00%	183,093 100.00%
	Undervotes:	1,460		7,016		788		9,264
	Overvotes:	15		23		2		40
	Unresolved write-in votes:	0		0		0		0

**STATE PROPOSITION 3**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
238	238	100.00%	192,397	269,510	71.39%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
		Counted	Total	Counted	Total	Counted	Total	
YES		13,859	51.58%	93,532	62.95%	4,336	61.25%	111,727 61.21%
NO		13,010	48.42%	55,047	37.05%	2,743	38.75%	70,800 38.79%
	Cast Votes:	26,869	100.00%	148,579	100.00%	7,079	100.00%	182,527 100.00%
	Undervotes:	1,537		7,497		769		9,803
	Overvotes:	26		40		1		67
	Unresolved write-in votes:	0		0		0		0

**STATE PROPOSITION 4**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
238	238	100.00%	192,397	269,510	71.39%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
		Counted	Total	Counted	Total	Counted	Total	
YES		14,695	54.56%	91,435	61.22%	5,190	74.11%	111,320 60.73%
NO		12,238	45.44%	57,928	38.78%	1,813	25.89%	71,979 39.27%
	Cast Votes:	26,933	100.00%	149,363	100.00%	7,003	100.00%	183,299 100.00%
	Undervotes:	1,459		6,644		841		8,944
	Overvotes:	19		17		2		38
	Unresolved write-in votes:	0		0		0		0

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Registered Voters  
192397 of 269510 = 71.39%Precincts Reporting  
238 of 238 = 100.00%**STATE PROPOSITION 5**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
238	238	100.00%	192,397	269,510	71.39%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
		Cast Votes:	Percent	Cast Votes:	Percent	Cast Votes:	Percent	
NO		15,694	58.59%	80,978	54.63%	2,609	37.12%	99,281 54.54%
YES		11,092	41.41%	67,241	45.37%	4,420	62.88%	82,753 45.46%
	Cast Votes:	26,786	100.00%	148,219	100.00%	7,029	100.00%	182,034 100.00%
	Undervotes:	1,567		7,329		801		9,697
	Overvotes:	28		24		1		53
	Unresolved write-in votes:	0		0		0		0

**STATE PROPOSITION 6**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
238	238	100.00%	192,397	269,510	71.39%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
		Cast Votes:	Percent	Cast Votes:	Percent	Cast Votes:	Percent	
NO		15,923	60.18%	76,909	52.37%	3,347	48.52%	96,179 53.37%
YES		10,538	39.82%	69,952	47.63%	3,551	51.48%	84,041 46.63%
	Cast Votes:	26,461	100.00%	146,861	100.00%	6,898	100.00%	180,220 100.00%
	Undervotes:	1,888		8,677		931		11,496
	Overvotes:	32		34		2		68
	Unresolved write-in votes:	0		0		0		0

**STATE PROPOSITION 32**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
238	238	100.00%	192,397	269,510	71.39%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
		Cast Votes:	Percent	Cast Votes:	Percent	Cast Votes:	Percent	
YES		12,720	46.78%	78,921	52.72%	4,745	65.75%	96,386 52.36%
NO		14,471	53.22%	70,770	47.28%	2,472	34.25%	87,713 47.64%
	Cast Votes:	27,191	100.00%	149,691	100.00%	7,217	100.00%	184,099 100.00%
	Undervotes:	1,173		5,861		612		7,646
	Overvotes:	17		20		2		39
	Unresolved write-in votes:	0		0		0		0

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Registered Voters

192397 of 269510 = 71.39%

Precincts Reporting

238 of 238 = 100.00%

**STATE PROPOSITION 33**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
238	238	100.00%	192,397	269,510	71.39%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
		Cast Votes:	Undervotes:	62.11%	58.68%	42.45%	57.55%	
NO		16,649	1,552	86,740	7,696	2,967	836	106,356 58.56%
YES		10,156	24	61,090	46	4,022	6	75,268 41.44%
	Cast Votes:	26,805	100.00%	147,830	100.00%	6,989	100.00%	181,624 100.00%
	Undervotes:							10,084
	Overvotes:							76
	Unresolved write-in votes:	0		0		0		0

**STATE PROPOSITION 34**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
238	238	100.00%	192,397	269,510	71.39%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
		Cast Votes:	Undervotes:	51.54%	50.42%	56.95%	43.05%	
YES		13,376	2,392	72,327	12,070	3,824	1,114	89,527 50.83%
NO		12,578	35	71,134	41	2,891	2	86,603 49.17%
	Cast Votes:	25,954	100.00%	143,461	100.00%	6,715	100.00%	176,130 100.00%
	Undervotes:							15,576
	Overvotes:							78
	Unresolved write-in votes:	0		0		0		0

**STATE PROPOSITION 35**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
238	238	100.00%	192,397	269,510	71.39%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
		Cast Votes:	Undervotes:	65.60%	74.53%	77.25%	22.75%	
YES		17,413	1,811	109,830	8,186	5,363	885	132,606 73.33%
NO		9,133	24	37,524	32	1,579	4	48,236 26.67%
	Cast Votes:	26,546	100.00%	147,354	100.00%	6,942	100.00%	180,842 100.00%
	Undervotes:							10,882
	Overvotes:							60
	Unresolved write-in votes:	0		0		0		0

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192397 of 269510 = 71.39%

### Registered Voters

192397 of 269510 = 71.39%

### Precincts Reporting

238 of 238 = 100.00%

## STATE PROPOSITION 36

Precincts		Voters				Turnout				Total	
Counted	Total	Percent	Ballots	Registered	Percent	Turnout	Turnout	Turnout	Turnout	Turnout	Total
238	238	100.00%	192,397	269,510	71.39%						
<b>Choice</b>											
<b>Party</b>				<b>Election Day Voting</b>		<b>Vote by Mail</b>		<b>Provisional</b>		<b>Total</b>	
YES				19,102	71.49%	103,946	70.30%	4,316	62.06%	127,364	70.16%
NO				7,618	28.51%	43,924	29.70%	2,639	37.94%	54,181	29.84%
Cast Votes:				26,720	100.00%	147,870	100.00%	6,955	100.00%	181,545	100.00%
Undervotes:				1,631		7,669		873		10,173	
Overvotes:				30		33		3		66	
Unresolved write-in votes:				0		0		0		0	

Measure E - Vacaville Unified School District Bond Measure

Precincts		Voters				Turnout				Total	
Counted	Total	Percent	Ballots	Registered	Percent	Turnout	Turnout	Turnout	Turnout	Turnout	Total
60	60	100.00%	40,772	53,953	75.57%	35,022	45.38%	15,022	49.77%	510	37.06%
Choice											
BONDS - NO				3,502	54.62%	15,022	49.77%	510	37.06%	19,034	50.13%
BONDS - YES				2,909	45.38%	15,161	50.23%	866	62.94%	18,936	49.87%
Cast Votes:				6,411	100.00%	30,183	100.00%	1,376	100.00%	37,970	100.00%
Undervotes:				462		1,923		261		2,646	
Overvotes:				6		4		0		10	
Unresolved write-in votes:				0		0		0		0	

**Measure R - Travis Unified School District Bond Measure**

Precincts			Voters									
Counted	Total	Percent	Ballots	Registered	Percent							
14	14	100.00%	12,668	17,333	73.09%							
Choice			Party		Election Day Voting		Vote by Mail		Provisional		Total	
BONDS - YES					1,057	59.42%	5,805	60.20%	342	77.20%	7,204	60.72%
BONDS - NO					722	40.58%	3,838	39.80%	101	22.80%	4,661	39.28%
			Cast Votes:		1,779	100.00%	9,643	100.00%	443	100.00%	11,865	100.00%
			Undervotes:		121		534		105		760	
			Overvotes:		1		1		0		2	
			Unresolved write-in votes:		0		0		0		0	

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Registered Voters  
192397 of 269510 = 71.39%Precincts Reporting  
238 of 238 = 100.00%**Measure F - City of Benicia Citizens' Initiative - Special Sales Tax for Streets**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
8	8	100.00%	16,652	20,236	82.29%						

  

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
YES		1,097	50.79%	8,360	62.70%	159	53.36%	9,616 60.90%
NO		1,063	49.21%	4,973	37.30%	139	46.64%	6,175 39.10%
	Cast Votes:	2,160	100.00%	13,333	100.00%	298	100.00%	15,791 100.00%
	Undervotes:	135		600		70		805
	Overvotes:	0		2		0		2
	Unresolved write-in votes:	0		0		0		0

**Measure G - City of Benicia City Charter to Invest in Benicia's Future, Part 1**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
8	8	100.00%	16,652	20,236	82.29%						

  

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
NO		1,248	59.32%	6,935	52.86%	138	47.59%	8,321 53.64%
YES		856	40.68%	6,185	47.14%	152	52.41%	7,193 46.36%
	Cast Votes:	2,104	100.00%	13,120	100.00%	290	100.00%	15,514 100.00%
	Undervotes:	191		814		78		1,083
	Overvotes:	0		1		0		1
	Unresolved write-in votes:	0		0		0		0

**Measure H - City of Benicia Real Property Transfer Tax to Invest in Benicia's Future, Part 2**

Precincts			Voters								
Counted	Total	Percent	Ballots	Registered	Percent						
8	8	100.00%	16,652	20,236	82.29%						

  

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
NO		1,376	65.09%	7,601	57.83%	176	60.48%	9,153 58.87%
YES		738	34.91%	5,542	42.17%	115	39.52%	6,395 41.13%
	Cast Votes:	2,114	100.00%	13,143	100.00%	291	100.00%	15,548 100.00%
	Undervotes:	180		790		77		1,047
	Overvotes:	1		2		0		3
	Unresolved write-in votes:	0		0		0		0

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Registered Voters  
192397 of 269510 = 71.39%Precincts Reporting  
238 of 238 = 100.00%**Measure J - City of Dixon - Sales Tax Measure**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
12	12	100.00%	9,756	13,278	73.47%
<b>Choice</b>			<b>Party</b>	<b>Election Day Voting</b>	<b>Vote by Mail</b>
YES				867 52.26%	4,102 56.04%
NO				792 47.74%	3,218 43.96%
			Cast Votes:	1,659 100.00%	7,320 100.00%
			Undervotes:	105	346
			Overvotes:	0	1
			Unresolved write-in votes:	0	0

**Measure K - City of Rio Vista Sales Tax Measure**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
3	3	100.00%	6,724	7,990	84.16%
<b>Choice</b>			<b>Party</b>	<b>Election Day Voting</b>	<b>Vote by Mail</b>
YES				354 47.77%	3,658 65.23%
NO				387 52.23%	1,950 34.77%
			Cast Votes:	741 100.00%	5,608 100.00%
			Undervotes:	47	212
			Overvotes:	0	0
			Unresolved write-in votes:	0	0

**Measure L - Fairfield Business License Modernization and Simplification**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
50	50	100.00%	46,441	67,282	69.02%
<b>Choice</b>			<b>Party</b>	<b>Election Day Voting</b>	<b>Vote by Mail</b>
YES				3,915 65.91%	25,178 71.86%
NO				2,025 34.09%	9,860 28.14%
			Cast Votes:	5,940 100.00%	35,038 100.00%
			Undervotes:	605	2,763
			Overvotes:	12	10
			Unresolved write-in votes:	0	0

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Registered Voters  
192397 of 269510 = 71.39%Precincts Reporting  
238 of 238 = 100.00%**Measure M - Fairfield Transient Occupancy Tax (TOT)**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
50	50	100.00%	46,441	67,282	69.02%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
		Cast Votes:	Undervotes:	2,611	381	3,572	0	
YES		3,694	61.83%	24,539	69.72%	1,079	69.79%	29,312 68.62%
NO		2,280	38.17%	10,659	30.28%	467	30.21%	13,406 31.38%
		5,974	100.00%	35,198	100.00%	1,546	100.00%	42,718 100.00%
		Undervotes:	580					
		Overvotes:	3		2		0	5
		Unresolved write-in votes:	0		0		0	0

**Measure S - Suisun City Essential Services/ Public Safety Protection**

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
9	9	100.00%	11,378	17,382	65.46%

Choice	Party	Election Day Voting		Vote by Mail		Provisional		Total
		Cast Votes:	Undervotes:	2,611	381	3,572	0	
YES		941	70.70%	6,395	72.06%	380	77.08%	7,716 72.12%
NO		390	29.30%	2,480	27.94%	113	22.92%	2,983 27.88%
		1,331	100.00%	8,875	100.00%	493	100.00%	10,699 100.00%
		Undervotes:	82		474		82	638
		Overvotes:	0		0		1	1
		Unresolved write-in votes:	0		0		0	0

\*\*\* End of report \*\*\*

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DIXON ADDING  
CHAPTER 4.11, KEEP DIXON DIXON MEASURE, TO TITLE 4, REVENUE AND  
FINANCE, OF THE DIXON MUNICIPAL CODE TO IMPOSE AN ONGOING ONE  
CENT (1¢) TRANSACTION AND USE TAX FOR GENERAL REVENUE PURPOSES**

**WHEREAS**, the City of Dixon (the "City") wishes to maintain locally controlled funding for essential public safety services and necessary City services to address community needs and priorities; and

**WHEREAS**, the City seeks to continue to provide public safety services for thousands of City citizens every year at the levels they expect and deserve; and

**WHEREAS**, the City must be prepared for the threat of fire by ensuring our fire department has the equipment and staffing it needs to protect and save lives and property; and

**WHEREAS**, the City wishes to maintain a high level of police services including neighborhood patrols and crime, gang and drug prevention programs; and

**WHEREAS**, locally controlled funding will maintain community and neighborhood safety, fire prevention efforts, rapid 911 emergency response times, disaster preparedness, street maintenance and pothole repair, and attract and retain local businesses and jobs; and

**WHEREAS**, the City maintains more than 145 miles of roads and must address streets that are in disrepair and maintain regular street maintenance and pothole repair that keep our streets safe and improve quality of life; and

**WHEREAS**, this measure is not a tax on homes or property and a large portion of locally controlled revenue generated by the measure will be paid by visitors to Dixon who will pay their fair share to use our streets, emergency assistance, and other City services; and

**WHEREAS**, this measure requires strict accountability provisions, including public disclosure of all spending, mandatory financial audits, and public reports to the community; and

**WHEREAS**, pursuant to Elections Code section 9222, the City Council submitted to City voters a ballot measure and proposed ordinance to establish a one cent (1¢) sales tax for general City purposes; and

**WHEREAS**, pursuant to Revenue and Taxation Code section 7285.9 and Government Code section 53724, the City Council previously approved by two-thirds vote this general tax ordinance and submitted this general tax ordinance to the electorate of the City for a vote at the November 5, 2024 general election in accordance with

Government Code section 53723 and Article XIII C, section 2 of the California Constitution.

**NOW, THEREFORE, THE PEOPLE OF THE CITY OF DIXON DO ORDAIN AS FOLLOWS:**

**SECTION 1. AMENDMENT.** Subject to the approval of a majority of the voters of the City of Dixon at the scheduled election so designated by the City Council in a resolution placing this ordinance on the ballot for such election, Chapter 4.11, Keep Dixon Dixon Measure, shall be added to Title 4, Revenue and Finance, of the Dixon Municipal Code to read as follows:

**Chapter 4.10**

**DIXON QUALITY OF LIFE/ESSENTIAL CITY SERVICES MEASURE**

**Section**

- 4.11.010 Title.
- 4.11.020 Operative Date.
- 4.11.030 Purpose.
- 4.11.040 Contract with State.
- 4.11.050 Transaction Tax Rate.
- 4.11.060 Place of Sale.
- 4.11.070 Use Tax Rate.
- 4.11.080 Adoption of Provisions of State Law.
- 4.11.090 Limitation on Adoption of State Law and Collection of Use Taxes.
- 4.11.100 Permit Not Required.
- 4.11.110 Exemptions and Exclusions.
- 4.11.120 Amendments to State Law.
- 4.11.130 Enjoining Collection Forbidden.
- 4.11.140 Annual Accountability Report.
- 4.11.150 Annual Audit and Review.

**4.11.010 Title.**

This Chapter shall be known as the Keep Dixon Dixon Measure.

**4.11.020 Operative Date.**

"Operative date" means the first day of the first calendar quarter commencing more than 10 days after the adoption of this Chapter, the date of such adoption being as set forth below.

**4.11.030 Purpose.**

This Chapter is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

- A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this Chapter which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.
- C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.
- D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this Chapter.
- E. To adopt a retail transactions and use tax for unrestricted public safety and general revenue purposes to remain in effect until the voters amend or repeal it.

#### **4.11.040 Contract with State.**

Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this Chapter; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

#### **4.11.050 Transaction Tax Rate.**

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of one percent (1%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this Chapter.

**4.11.060 Place of Sale.**

For the purposes of this Chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the State Sales and Use Tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

**4.11.070 Use Tax Rate.**

An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this Chapter for storage, use or other consumption in said territory at the rate of one percent (1%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

**4.11.080 Adoption of Provisions of State Law.**

Except as otherwise provided in this Chapter and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this Chapter as though fully set forth herein.

**4.11.090 Limitation on Adoption of State Law and Collection of Use Taxes.**

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefore. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;
2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Chapter;

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

- a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; or
- b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

#### **4.11.100    Permit Not Required.**

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this Chapter.

#### **4.11.110    Exemptions and Exclusions.**

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax levied by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee

at such point. For purposes of this paragraph, delivery to a point outside the City shall be satisfied.

- a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and
- b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this Chapter.
4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this Chapter.
5. For the purposes of subsections (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax levied by this Chapter, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this Chapter.
4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this Chapter.
5. For the purposes of subsections (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
6. Except as provided in subparagraph (8), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.
7. "A retailer engaged in business in the City" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this State or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this subsection, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of the Internal Revenue Code and the regulations thereunder.
8. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this Chapter may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for, a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

#### **4.11.120 Amendments to State Law.**

All amendments subsequent to the effective date of this Chapter to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Chapter.

#### **4.11.130 Enjoining Collection Forbidden.**

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this Chapter, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

#### **4.11.140 Annual Accountability Report.**

The City Council shall cause preparation of an annual accountability report for the benefit of the citizens of the City and in order to assure accountability in the expenditure of tax revenues received pursuant to this Chapter. The annual accountability performance report shall be posted on the City's website and shall include the following information:

- A. The amount of revenue collected pursuant to the transactions and use tax imposed by this Chapter;
- B. The amount and general purposes of the expenditures made possible by this Chapter, including, where feasible, a categorization of the nature and purpose of the expenditures. These categories may include, among other things:
  1. A listing of general fund service expenditures (such as fire, neighborhood safety, streets and roads, parks and recreation, and other general fund services).
  2. A listing of capital facility expenditures (such as streets, police and fire facilities, emergency communication systems, and other general fund capital expenditures).
  3. Such other categories of general fund services or capital expenditures as the City Council may from time to time deem necessary and desirable.

#### **4.11.150 Annual Audit and Review.**

The revenue from the tax imposed by this Chapter, as well as the expenditure thereof, shall be subject to the annual audit performed by the City's independent auditor of the City's books, records, accounts, and fiscal procedures and which is reported in the City's

comprehensive annual financial report. The audit results may be combined with the audit of other City funds, so long as the proceeds from this Chapter are reported separately. The City Council shall discuss the results of such audit at a meeting of the City Council that is open to the public. The report of such audit shall be posted on the City's website.

**SECTION 2. NO MANDATORY DUTY OF CARE.** This ordinance is not intended to and shall not be construed or given effect in a manner which imposes upon the City, or any officer or employee thereof, a mandatory duty of care towards persons or property within the City or outside of the City so as to provide a basis of civil liability for damages, except as otherwise imposed by law.

**SECTION 3. CONFLICTS.** All ordinances and parts of ordinances in conflict herewith are repealed insofar as such conflict may exist.

**SECTION 4. COMPLIANCE WITH THE CALIFORNIA ENVIRONMENTAL QUALITY ACT:** The approval of this ordinance is exempt from the California Environmental Quality Act (Public Resources Code sections 21000, et seq., "CEQA" and 14 Cal. Code of Regs. sections 15000 et seq., "CEQA Guidelines"). This ordinance imposes a general sales tax that can be used for unrestricted general revenue purposes as specified in this ordinance. It is not a commitment to any specific project that may result in a potentially significant physical impact on the environment.

**SECTION 5. CODIFICATION.** Subject to the voter approval, the City Clerk, in consultation with the City Attorney, is hereby authorized and directed to codify this ordinance in the Dixon Municipal Code.

**SECTION 6. EFFECTIVE DATE:** Pursuant to California Constitution Article XIII C, section (2)(b), and Elections Code sections 9217 and 15400, this ordinance shall take effect only if approved by a majority of the eligible voters in the City, and shall be considered as adopted upon the date that the vote is declared by the legislative body, and shall go into effect 10 days after that date.

**SECTION 7. SEVERABILITY.** If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance. City voters declare that they would have adopted this ordinance, and each and every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional, without regard to whether any portion of the ordinance would be subsequently declared invalid or unconstitutional.

**SECTION 8. REPEAL OR AMENDMENT.** This ordinance shall not be repealed or amended, except by a measure approved by a majority of electors voting on the issue at a General Municipal Election, or at a special election called for that purpose.

**SECTION 9. CERTIFICATION.** The City Clerk shall certify the final approval of this ordinance, publish the same as required by law, and forward a certified copy of the adopted ordinance to the California Department of Tax and Fee Administration.

This ordinance was adopted by declaration of the vote of the City Council on \_\_\_\_\_ day of \_\_\_\_\_, 2024, at an emergency meeting of the City Council by the following vote:

AYES:

NOES:

EXCUSED:

APPROVED:

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Mayor of the City of Dixon

ATTEST:

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Kristin Janisch  
Elected City Clerk

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DIXON  
AUTHORIZING THE CITY MANAGER TO EXECUTE  
AGREEMENTS WITH THE CALIFORNIA DEPARTMENT OF TAX AND FEE  
ADMINISTRATION FOR IMPLEMENTATION OF  
A LOCAL TRANSACTIONS AND USE TAX**

**WHEREAS**, on December 12, 2024, the City Council approved Ordinance No. \_\_\_\_\_ amending the City Municipal Code and providing for a local transactions and use tax; and

**WHEREAS**, the California Department of Tax and Fee Administration (Department) administers and collects the transactions and use taxes for all applicable jurisdictions within the state; and

**WHEREAS**, the Department will be responsible to administer and collect the transactions and use tax for the City; and

**WHEREAS**, the Department requires that the City enter into a "Preparatory Agreement" and an "Administrative Agreement" prior to implementation of said taxes, and

**WHEREAS**, the Department requires that the City Council authorize the agreements.

**NOW, THEREFORE BE IT RESOLVED** by the City Council of the City of Dixon that the "Preparatory Agreement" attached as **Exhibit A** and the "Administrative Agreement" attached as **Exhibit B** are hereby approved and the City Manager is hereby authorized to execute each agreement.

**PASSED, APPROVED AND ADOPTED AT AN EMERGENCY MEETING OF THE  
CITY COUNCIL OF THE CITY OF DIXON ON THE 12<sup>TH</sup> DAY OF DECEMBER 2024, BY  
THE FOLLOWING VOTE:**

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**ATTEST:**

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**Kristin M. Janisch  
Elected City Clerk**

---

**Steven C. Bird  
Mayor**

**EXHIBIT A**  
**CDTFA PREPARATORY AGREEMENT**

**AGREEMENT FOR PREPARATION TO ADMINISTER AND OPERATE  
CITY'S TRANSACTIONS AND USE TAX ORDINANCE**

In order to prepare to administer a transactions and use tax ordinance adopted in accordance with the provision of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, the City of Dixon, hereinafter called *City*, and the CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, hereinafter called *Department*, do agree as follows:

1. The Department agrees to enter into work to prepare to administer and operate a transactions and use tax in conformity with Part 1.6 of Division 2 of the Revenue and Taxation Code which has been approved by a majority of the electors of the City and whose ordinance has been adopted by the City.
2. City agrees to pay to the Department at the times and in the amounts hereinafter specified all of the Department's costs for preparatory work necessary to administer the City's transactions and use tax ordinance. The Department's costs for preparatory work include costs of developing procedures, programming for data processing, developing and adopting appropriate regulations, designing and printing forms, developing instructions for the Department's staff and for taxpayers, and other appropriate and necessary preparatory costs to administer a transactions and use tax ordinance. These costs shall include both direct and indirect costs as specified in Section 11256 of the Government Code.
3. Preparatory costs may be accounted for in a manner which conforms to the internal accounting and personnel records currently maintained by the Department. The billings for costs may be presented in summary form. Detailed records of preparatory costs will be retained for audit and verification by the City.
4. Any dispute as to the amount of preparatory costs incurred by the Department shall be referred to the State Director of Finance for resolution, and the Director's decision shall be final.
5. Preparatory costs incurred by the Department shall be billed by the Department periodically, with the final billing within a reasonable time after the operative date of the ordinance. City shall pay to the Department the amount of such costs on or before the last day of the next succeeding month following the month when the billing is received.
6. The amount to be paid by City for the Department's preparatory costs shall not exceed one hundred seventy-five thousand dollars (\$175,000) (Revenue and Taxation Code Section 7272.)

7. Communications and notices may be sent by first class United States mail or through email at [jservices@cdtfa.ca.gov](mailto:jservices@cdtfa.ca.gov). If and when communications and notices may include confidential information, communications and notices must be sent through encrypted email at [jservices@cdtfa.ca.gov](mailto:jservices@cdtfa.ca.gov) or by mail. Communications and notices to be sent to the Department shall be addressed to:

California Department of Tax and Fee Administration  
P.O. Box 942879 MIC: 27  
Sacramento, California 94279-0027

Attention: Administrator  
Local Revenue Branch

Communications and notices to be sent to City shall be addressed to:

City of Dixon  
600 E. A St.  
Dixon, CA 95620  
Attn: Finance Director

8. The date of this agreement is the date on which it is approved by the Department of General Services. This agreement shall continue in effect until the preparatory work necessary to administer City's transactions and use tax ordinance has been completed and the Department has received all payments due from City under the terms of this agreement.

CITY OF \_\_\_\_\_

By \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Typed Name)

\_\_\_\_\_  
(Title)

Date: \_\_\_\_\_

CALIFORNIA DEPARTMENT OF TAX  
AND FEE ADMINISTRATION

By \_\_\_\_\_  
Administrator  
Local Revenue Branch

Date: \_\_\_\_\_

**EXHIBIT B**  
**CDTFA ADMINISTRATION AGREEMENT**

## **AGREEMENT FOR STATE ADMINISTRATION OF CITY TRANSACTIONS AND USE TAXES**

The City Council of the City of Dixon has adopted, and the voters of the City of Dixon (hereafter called "City" or "District") have approved by the required majority vote, the City of Dixon Transactions and Use Tax Ordinance (hereafter called "Ordinance"), a copy of which is attached hereto. To carry out the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code and the Ordinance, the California State Department of Tax and Fee Administration, (hereinafter called the "Department") and the City do agree as follows:

### **ARTICLE I DEFINITIONS**

Unless the context requires otherwise, wherever the following terms appear in the Agreement, they shall be interpreted to mean the following:

1. "District taxes" shall mean the transactions and use taxes, penalties, and interest imposed under an ordinance specifically authorized by Revenue and Taxation code Section 7285.9, and in compliance with Part 1.6, Division 2 of the Revenue and Taxation Code.
2. "City Ordinance" shall mean the City's Transactions and Use Tax Ordinance referred to above and attached hereto, Ordinance No. \_\_\_\_\_, as amended from time to time, or as deemed to be amended from time to time pursuant to Revenue and Taxation Code Section 7262.2.

### **ARTICLE II ADMINISTRATION AND COLLECTION OF CITY TAXES**

**A. Administration.** The Department and City agree that the Department shall perform exclusively all functions incident to the administration and operation of the City Ordinance.

**B. Other Applicable Laws.** City agrees that all provisions of law applicable to the administration and operation of the Department Sales and Use Tax Law which are not inconsistent with Part 1.6 of Division 2 of the Revenue and Taxation Code shall be applicable to the administration and operation of the City Ordinance. City agrees that money collected pursuant to the City Ordinance may be deposited into the State Treasury to the credit of the Retail Sales Tax Fund and may be drawn from that Fund for any authorized purpose, including making refunds, compensating and reimbursing the Department pursuant to Article IV of this Agreement, and transmitting to City the amount to which City is entitled.

**C. Transmittal of money.**

1. For the period during which the tax is in effect, and except as otherwise provided herein, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City periodically as promptly as feasible, but not less often than twice in each calendar quarter.
2. For periods subsequent to the expiration date of the tax whether by City's self-imposed limits or by final judgment of any court of the State of California holding that City's ordinance is invalid or void, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City not less than once in each calendar quarter.
3. Transmittals may be made by mail or electronic funds transfer to an account of the City designated and authorized by the City. A statement shall be furnished at least quarterly indicating the amounts withheld pursuant to Article IV of this Agreement.

**D. Rules.** The Department shall prescribe and adopt such rules and regulations as in its judgment are necessary or desirable for the administration and operation of the City Ordinance and the distribution of the district taxes collected thereunder.

**E. Preference.** Unless the payor instructs otherwise, and except as otherwise provided in this Agreement, the Department shall give no preference in applying money received for state sales and use taxes, state-administered local sales and use taxes, and district transactions and use taxes owed by a taxpayer, but shall apply moneys collected to the satisfaction of the claims of the State, cities, counties, cities and counties, redevelopment agencies, other districts, and City as their interests appear.

**F. Security.** The Department agrees that any security which it hereafter requires to be furnished by taxpayers under the State Sales and Use Tax Law will be upon such terms that it also will be available for the payment of the claims of City for district taxes owing to it as its interest appears. The Department shall not be required to change the terms of any security now held by it, and City shall not participate in any security now held by the Department.

**G. Records of the Department.**

When requested by resolution of the legislative body of the City under section 7056 of the Revenue and Taxation Code, the Department agrees to permit authorized personnel of the City to examine the records of the Department, including the name, address, and account number of each seller holding a seller's permit with a registered business location in the City, pertaining to the ascertainment of transactions and use taxes collected for the City. Information obtained by the City from examination of the Department's records shall be used by the City only for purposes related to the collection of transactions and use taxes by the Department pursuant to this Agreement.

**H. Annexation.** City agrees that the Department shall not be required to give effect to an annexation, for the purpose of collecting, allocating, and distributing District transactions and use taxes, earlier than the first day of the calendar quarter which commences not less than two months after notice to the Department. The notice shall include the name of the county or counties annexed to the extended City boundary. In the event the City shall annex an area, the boundaries of which are not coterminous with a county or counties, the notice shall include a description of the area annexed and two maps of the City showing the area annexed and the location address of the property nearest to the extended City boundary on each side of every street or road crossing the boundary.

**ARTICLE III**  
**ALLOCATION OF TAX**

**A. Allocation.** In the administration of the Department's contracts with all districts that impose transactions and use taxes imposed under ordinances, which comply with Part 1.6 of Division 2 of the Revenue and Taxation Code:

1. Any payment not identified as being in payment of liability owing to a designated district or districts may be apportioned among the districts as their interest appear, or, in the discretion

of the Department, to all districts with which the Department has contracted using ratios reflected by the distribution of district taxes collected from all taxpayers.

2. All district taxes collected as a result of determinations or billings made by the Department, and all amounts refunded or credited may be distributed or charged to the respective districts in the same ratio as the taxpayer's self-declared district taxes for the period for which the determination, billing, refund or credit applies.

**B. Vehicles, Vessels, and Aircraft.** For the purpose of allocating use tax with respect to vehicles, vessels, or aircraft, the address of the registered owner appearing on the application for registration or on the certificate of ownership may be used by the Department in determining the place of use.

## ARTICLE IV COMPENSATION

The City agrees to pay to the Department as the State's cost of administering the City Ordinance such amount as is provided for by law. Such amounts shall be deducted from the taxes collected by the Department for the City.

## ARTICLE V MISCELLANEOUS PROVISIONS

**A. Communications.** Communications and notices may be sent by first class United States mail to the addresses listed below, or to such other addresses as the parties may from time to time designate or through email at [jservices@cdtfa.ca.gov](mailto:jservices@cdtfa.ca.gov). If and when communications and notices may include confidential information, communications and notices must be sent through encrypted email at [jservices@cdtfa.ca.gov](mailto:jservices@cdtfa.ca.gov) or by mail.

Communications and notices to be sent to the Department shall be addressed to:

California State Department of Tax and Fee Administration  
P.O. Box 942879  
Sacramento, California 94279-0027

Attention: Administrator  
Local Revenue Branch

Communications and notices to be sent to the City shall be addressed to:

City of Dixon  
600 E. A St.  
Dixon, CA 95620  
Attn: Finance Director

**Unless otherwise directed, transmittals of payment of District transactions and use taxes will be sent to the address above.**

**B. Term.** The date of this Agreement is the date on which it is approved by the Department of General Services. The Agreement shall take effect on \_\_\_\_\_. This Agreement shall continue until December 31 next following the expiration date of the City Ordinance, and shall thereafter be renewed automatically from year to year until the Department completes all work necessary to the administration of the City Ordinance and has received and disbursed all payments due under that Ordinance.

**C. Notice of Repeal of Ordinance.** City shall give the Department written notice of the repeal of the City Ordinance not less than 110 days prior to the operative date of the repeal.

**ARTICLE VI**  
**ADMINISTRATION OF TAXES IF THE**  
**ORDINANCE IS CHALLENGED AS BEING INVALID**

**A. Impoundment of funds.**

1. When a legal action is begun challenging the validity of the imposition of the tax, the City shall deposit in an interest-bearing escrow account, any proceeds transmitted to it under Article II. C., until a court of competent jurisdiction renders a final and non-appealable judgment that the tax is valid.

2. If the tax is determined to be unconstitutional or otherwise invalid, the City shall transmit to the Department the moneys retained in escrow, including any accumulated interest, within ten days of the judgment of the trial court in the litigation awarding costs and fees becoming final and non-appealable.

**B. Costs of administration.** Should a final judgment be entered in any court of the State of California, holding that City's Ordinance is invalid or void, and requiring a rebate or refund to taxpayers of any taxes collected under the terms of this Agreement, the parties mutually agree that:

1. Department may retain all payments made by City to Department to prepare to administer the City Ordinance.

2. City will pay to Department and allow Department to retain Department's cost of administering the City Ordinance in the amounts set forth in Article IV of this Agreement.

3. City will pay to Department or to the State of California the amount of any taxes plus interest and penalties, if any, that Department or the State of California may be required to rebate or refund to taxpayers.

4. City will pay to Department its costs for rebating or refunding such taxes, interest, or penalties. Department's costs shall include its additional cost for developing procedures for processing

the rebates or refunds, its costs of actually making these refunds, designing and printing forms, and developing instructions for Department's staff for use in making these rebates or refunds and any other costs incurred by Department which are reasonably appropriate or necessary to make those rebates or refunds. These costs shall include Department's direct and indirect costs as specified by Section 11256 of the Government Code.

5. Costs may be accounted for in a manner, which conforms to the internal accounting, and personnel records currently maintained by the Department. The billings for such costs may be presented in summary form. Detailed records will be retained for audit and verification by City.

6. Any dispute as to the amount of costs incurred by Department in refunding taxes shall be referred to the State Director of Finance for resolution and the Director's decision shall be final.

7. Costs incurred by Department in connection with such refunds shall be billed by Department on or before the 25th day of the second month following the month in which the judgment of a court of the State of California holding City's Ordinance invalid or void becomes final. Thereafter Department shall bill City on or before the 25th of each month for all costs incurred by Department for the preceding calendar month. City shall pay to Department the amount of such costs on or before the last day of the succeeding month and shall pay to Department the total amount of taxes, interest, and penalties refunded or paid to taxpayers, together with Department costs incurred in making those refunds.

CITY OF \_\_\_\_\_

By \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Typed Name)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

CALIFORNIA STATE DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

By \_\_\_\_\_  
Administrator  
Local Revenue Branch

Date: \_\_\_\_\_

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DIXON  
AUTHORIZING A BUDGET AMENDMENT OF \$175,000 FOR CALIFORNIA DEPARTMENT  
OF TAX AND FEE ADMINISTRATION COSTS OF IMPLEMENTING THE TRANSACTIONS  
AND USE TAX APPROVED BY MEASURE J**

**WHEREAS**, on December 12, 2024, the City Council adopted Ordinance No. \_\_\_\_\_ amending the City Municipal Code and providing for a local transactions and use tax, in accordance with Measure J adopted by City of Dixon voters; and

**WHEREAS**, the California Department of Tax and Fee Administration (Department) administers and collects the transactions and use taxes for all applicable jurisdictions within the state; and

**WHEREAS**, the Department will be responsible to administer and collect the transactions and use tax for the City; and

**WHEREAS**, the Department requires that the City enter into a "Preparatory Agreement" prior to implementation of said taxes, which was approved in conjunction with this Resolution; and

**WHEREAS**, pursuant to the Preparatory Agreement, the amount to be paid by the City for the Department's preparatory costs shall not exceed \$175,000.

**NOW, THEREFORE BE IT RESOLVED** by the City Council of the City of Dixon hereby approves the Fiscal Year 2024-25 budget amendment for CDTFA costs, as follows:

Account #	Project Account #	Description	Current Budget	Amendment	New Budget
100-00000- 521402-00000	N/A	<u>State Charges</u>	\$0	\$175,000	\$175,000
<b>NET FISCAL IMPACT</b>					<b>\$175,000</b>

**PASSED, APPROVED AND ADOPTED AT AN EMERGENCY MEETING OF THE  
CITY COUNCIL OF THE CITY OF DIXON ON THE 12<sup>TH</sup> DAY OF DECEMBER 2024, BY THE  
FOLLOWING VOTE:**

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**ATTEST:**

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**Kristin M. Janisch**  
**Elected City Clerk**

---

**Steven C. Bird**  
**Mayor**

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DIXON AUTHORIZING  
EXAMINATION OF SALES OR TRANSACTIONS AND USE TAX RECORDS**

**WHEREAS**, pursuant to Ordinance No. 1 (1956), as amended by Ordinance No. 12-004, the City of Dixon (City) entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of sales and use taxes; and

**WHEREAS**, pursuant to Ordinance No. \_\_\_\_\_, Revenue and Taxation Code section 7270, the City entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of transactions and use taxes; and

**WHEREAS**, the City Council of the City of Dixon deems it desirable and necessary for authorized officers, employees and representatives of the City to examine confidential sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected by the Department for the City pursuant to that contract; and

**WHEREAS**, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales or transactions and use tax records of the Department.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF DIXON HEREBY RESOLVES  
AS FOLLOWS:**

**Section 1.** That the City Manager, Assistant City Manager, Finance Director, Deputy Finance Director, Economic Development Manager, or other officer or employee of the City designated in writing by the City Manager to the California Department of Tax and Fee Administration is hereby appointed to represent the City with authority to examine sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected for the City by the Department pursuant to the contract between the City and the Department.

**Section 2.** The information obtained by examination of Department records shall be used only for purposes related to the collection of City sales or transactions and use taxes by the Department pursuant to that contract, and for purposes related to the following governmental functions of the City:

- (a) City administration and collection of sales or transactions and use taxes by the Department.
- (b) Revenue Management and Budget Planning.
- (c) Community and Economic Development.
- (d) Business License Tax Administration.

- (e) Tracking of economic data.
- (f) Detection of misallocations and deficiencies.

The information obtained by examination of Department records shall be used only for those governmental functions of the City listed above.

**Section 3.** That HDL Companies is hereby designated to examine the sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected for the City by the Department. The person or entity designated by this section meets all of the following conditions, which are also included in the contract between the City and HDL Companies:

- (a) has an existing contract with the City to examine those sales or transactions and use tax records;
- (b) is required by that contract to disclose information contained in, or derived from, those sales or transactions and use tax records only to the officer or employee authorized under Section 1 of this resolution to examine the information;
- (c) is prohibited by that contract from performing consulting services for a retailer during the term of that contract;
- (d) is prohibited by that contract from retaining the information contained in, or derived from those sales or transactions and use tax records, after that contract has expired.

**BE IT FURTHER RESOLVED** that the information obtained by examination of Department records shall be used only for purposes related to the collection of City sales or transactions and use taxes by the Department pursuant to the contract between the City and the Department and for those purposes relating to the governmental functions of the City listed in section 2 of this resolution.

**Section 5.** That this resolution supersedes all prior resolutions of the City Council of the City of Dixon adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

**PASSED, APPROVED AND ADOPTED AT AN EMERGENCY MEETING OF THE CITY COUNCIL OF THE CITY OF DIXON ON THE 12<sup>TH</sup> DAY OF DECEMBER 2024, BY THE FOLLOWING VOTE:**

**AYES:**  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

**ATTEST:**

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**Kristin M. Janisch**  
**Elected City Clerk**

---

**Steven C. Bird**  
**Mayor**