



FY 2020 Adopted Budget



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ELECTED OFFICIALS

Thom Bogue, Mayor

Jim Ernest, Councilmember

Scott Pederson, Vice-Mayor

Devon Minnema, Councilmember

Steve Bird, Councilmember

Wesley Atkinson, City Treasurer

EXECUTIVE STAFF

Jim Lindley, City Manager

Joan Michaels Aguilar, Deputy City Manager/Administrative Services

Joe Leach, City Engineer/Public Works Director

Dina Tasini, Community Development Director

Rachel Ancheta, Human Resources Director

Robert Thompson, Police Chief

Greg Lewis, Fire Chief

Douglas White, City Attorney (Churchwell White LLP)

BUDGET STAFF

Jim Lindley, City Manager

Joan Michaels Aguilar, Deputy City Manager/Administrative Services

Kate Zawadzki, Deputy Finance Director

Michelle Wilder, Finance Analyst

Amy Andrade, Accounting & Payroll Analyst

CITY WEBSITE ADDRESS

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FY 2019-20 ADOPTED BUDGET

On behalf of City of Dixon Staff, it is my pleasure to present the adopted Fiscal Year (FY) 2019-20 budget. The budget is one of the most important documents that a public agency prepares, as it is the legal document to carry out the legislative responsibility to appropriate adequate resources for the City to function properly. The document is a management tool used by the City Manager and Department Heads to plan, administer and deliver essential services. It describes the accomplishments of each department and program, and outlines work plans/goals for 2018-19. This budget includes revenues of **\$44.40 million** and appropriations of **\$45.18 million** for all funds. Some funds, particularly capital project funds, may have appropriations higher than projected revenue. These projects include the use of fund balance. Each fund summary includes estimated resources that incorporate fund balance or working capital as available for appropriation.

The General Fund includes many one-time items such as a transfer of \$450,000 to the Capital Projects Fund for the Pardi Market Plaza project. Additional one-time items are reflected in the use of General Fund balance toward one-time capital purchases, as may be outlined in the Capital Equipment summary within this budget document. The following table summarizes adopted revenues and appropriations.

TABLE 1 – Summary of All Funds Revenues & Appropriations

General Fund ¹	21,598,546	22,958,886
GF- Sub Funds	1,958,425	865,680
Enterprise	14,444,092	14,040,089
Grants	163,800	272,078
Special Revenue	912,430	1,108,930
Capital Improvement	2,159,159	2,010,103
Special Assessment	1,746,625	2,578,351
Debt Service	955,449	884,151
Successor Agency	461,928	458,489
Total All Funds	\$44,400,454	\$45,176,757

¹ Includes one-time items of \$2,796,265

WHERE THE MONEY COMES FROM

Dixon's budget has multiple sources of funding such as taxes, fees, grants, interest income, and transfers to/from other funds. Some revenue sources such as sales tax and property tax are considered general purpose and are unrestricted and may be used to fund a variety of services from public safety to public works to recreation and general government. Other revenue sources are more restrictive such as utility fees or grant revenues meant for a specific purchase within our capital project funds.

TAXES



Residents, business and visitors pay **TAXES** including sales, property, business license, franchise, and transient occupancy taxes (TOT) at our local motels in Dixon. This series of revenues are primarily received in the City's General Fund and represent 78.5% of General Fund revenues



Sales Taxes

Dixon rate 7.375%
City revenue portion 1%, State remits
Applies to sales of tangible items



Property Taxes

Basic levy = 1% of property value
Solano County collects
Dixon gets \$0.1539 from each \$1

RATES

Residents and businesses pay **RATES** for Utility services, water and sewer for system operations and maintenance such as staffing, contract services, required permits and special supplies. Additionally, **RATES** go toward the investment in capital assets with replacement of equipment and upgrades to facilities, as well as augmenting financial reserves.



FEES



Residents, businesses and visitors may pay **FEES** for such things as building permits, fire permits, plan check fees, recreation classes, or development impact fees, that are recorded in specific funds for specific purposes in our capital improvement project funds. Some fees can be cyclical and driven by the state of the economy, such as building permits, more people, home or solar improvements and developers building single-family residential homes in Dixon.

WHERE THE MONEY GOES

Dixon has many operations and is considered a full-service city providing police and fire service, utility services (water and sewer), transit operations with Readi-Ride, and other programs expected of your local government, parks maintenance, street repair, recreation, human resources, finance, building and planning, and other general government services. In some cases, funds are transferred to pay for projects such as completion of the General Plan or for projects contained within the annual Capital Improvement Program (CIP).

SALARIES & BENEFITS



Dixon employees, whether they be in our Public Safety operations, Public Works, General Government or Utility operations, provide top-notch service to our residents and businesses in town. Within the General Fund, labor costs represent 78.4% of recurring budget costs with the majority of these resources dedicated toward our police and fire departments. This budget has 123.78 FTEs or full-time equivalent in staffing, an increase of 20 positions in 5 years!

MATERIALS & SUPPLIES

In order to carry out the day-to-day operations, there may be professionals retained to conduct audits, provide services, and make repairs. The City must also pay utility costs such as electricity, water, phone service, training to enrich employee skills, and purchase new supplies or conduct laboratory testing. This year, the General Fund departments needed to reduce their budgets by 5% or \$261,250. There may also be one-time purchases/improvements approved such as irrigation pumps, HVAC replacement & soccer field repairs.



CAPITAL OUTLAY



Capital equipment purchases for all funds total \$2.3 million with 71% or \$1.6 million representing the General Fund portion. This includes the second payment toward the Fire Department engine replacement, parking lot paving project (Fire, Police and Hall Park at a cost of \$430,000), City Council Chambers re-carpeting for \$50,000 and replacement of vehicles such as trucks within the fleet and equipment such as mowers in our parks operation.

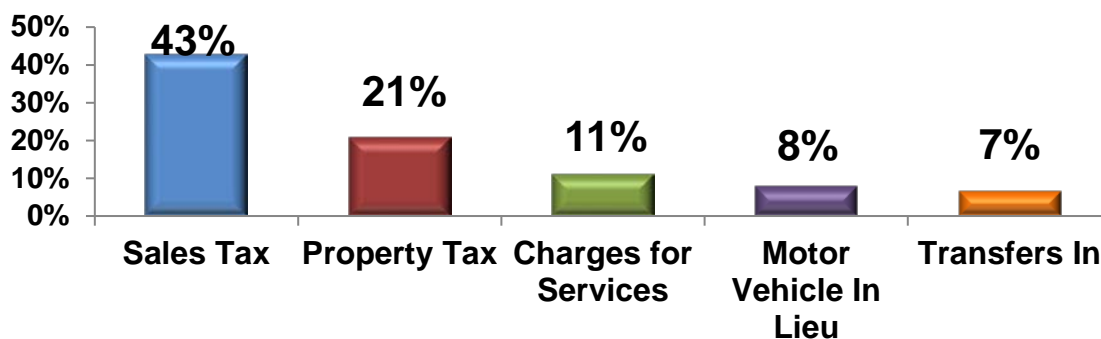
GENERAL FUND

The General Fund is the City's primary fund receiving taxes, charges for services, grants, interfund transfers and also pays for most of Dixon's services such as Police and Fire, Public Works, Recreation, Community Development, as well as administrative support, such as the City Manager, City Attorney, City Clerk, Human Resources and Administrative Services. The 2019-20 adopted budget includes **\$21.598 million** in adopted revenue and **\$22.958 million** recurring appropriations. One-time items for building improvements, vehicle purchases and other operational needs amount to \$2,796,265.

Over the past several years, City staff has been able to present a "balanced" General Fund budget for the Council to adopt, i.e. recurring revenues exceed recurring appropriations. This is the first year in which the budget was adopted with a deficit. This is in part to higher costs associated with labor contracts, escalating PERS costs and revenues not keeping pace with the cost of doing business. No permanent positions had been recommended for funding due to concerns about the fiscal situation, and how the City's General Fund reserve level is projected very close to the 25% level at fiscal year-end 2020. As a frame of reference, just one year ago it was at 67.24%.

General Fund Revenues

The top five General Fund revenue sources generate 90% of the resources received in Dixon. The City receives sales tax on a monthly basis which helps with managing cash flow and fiscal operations, while as noted below, property tax is received three times per year. Within the charges for services category are revenues such as building permit and plan check fees, parking fines, emergency cost recovery program, swimming lessons, and EMS first responder fees.



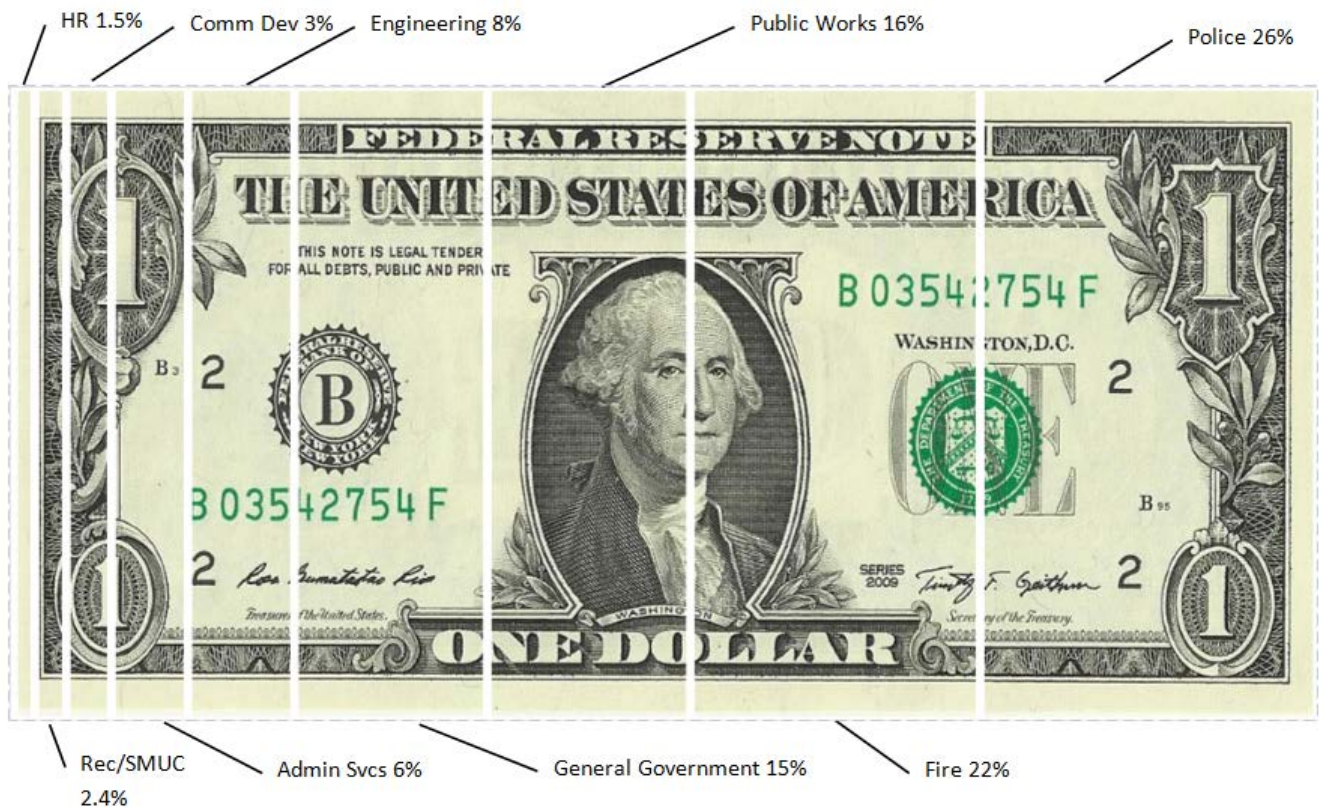
Sales Tax. Sales tax revenues are budgeted to be \$8.61 million, a slight increase of 0.8% from the budgeted revenue receipts of \$8.54 million in 2018-19. Projections for the previous fiscal year are trending higher than the budgeted amount with anticipated revenue receipts of \$9.09 million now projected. The top 25 businesses in Dixon represent 89.5% of the sales tax revenue received, so any fluctuation, can be readily apparent when reviewing this number one revenue source in the General Fund.

Property Tax. The City receives three apportionments in December, April and June. State law provides for a temporary reduction of the assessed property value due to market conditions. Property tax revenues are projected at \$4.28 million, a 1.6% increase over 2018-19 estimated receipts of \$4.21 million. The most recent data on single-family residential home sales reflects

that Dixon's median price has increased to \$439,000 in the first quarter of 2019, a slight decline from the \$450,000 level for the same quarter in 2018. This compares with Solano County's median home price of \$416,000.

General Fund Expenditures

The General Fund is the primary operating fund for the government that pays for Police Fire, Public Works, Parks, Recreation, Planning, Building, and support services such as Finance Human Resources, City Attorney, City Clerk, and the City Manager. The graphic below illustrates the percentage of departmental support represented by the dollar.



The General Fund recurring appropriations of \$18.836 million will be supplemented by fund balance to cover the aforementioned one-time expenses. Aside from the Pardi Market Plaza transfer, which is part of the \$1.326 million in budgeted transfers, there will also be a transfer to cover a new capital project for the audio visual upgrade of the Council Chambers budgeted in the Capital Projects Fund 400, ongoing support for the Recreation and L&L funds and to supplement fund balances in building and equipment replacement reserves.

General Fund Sub-Funds

The General Fund Contingency Fund 101 continues to be the funding source for the ongoing General Plan update which should be completed later this year. The Community Support Fund 105, established for a portion of the digital billboard monthly lease revenue, has supported local community events such as Dixon Scottish Games, Lambtown and the annual Rotary Club request

for the Fourth of July fireworks show. The Public Benefit Fund 107 accounts for the cannabis revenue receipts from the operations in town, primarily from one business during the first year of operation, due to the revocation of another business during fiscal year 18-19. Staff have retained the services of a firm to audit the receipts and conduct a compliance inspection during the current fiscal year. Many of the other funds in this series are reserve or replacement funds ranging from building repairs, equipment replacement to technology replacement.

ENTERPRISE FUNDS

The Enterprise Funds consist of Wastewater, Water and Transit and account for the operations and financing of facilities, systems and services in a manner similar to private business enterprise. The wastewater capital projects includes an appropriation for the 27" sewer trunk line rehab project (315-209), staff time toward the North Lincoln Street sewer lift station (315-130), and continued work and contract award for the Sanitary Sewer Management Plan SSMP (316-124). This project has a new budget of \$120,000 and the same amount will be requested for carryover towards the SSMP. On the operations side, the wastewater funds show less than a one percent anticipated increase in revenues. While there has been no increase in staffing in wastewater operations, a Utilities Maintenance Worker I, has been upgraded to a Utilities Maintenance Worker II in the Collections Division.

The Water Funds cover operations, operating and capital reserves, capital projects, and the newly established OPEB (Other Post-Employment Benefits) Fund. Subsequent to the 2019-20 budget adoption on June 11, which also includes the final presentation of fiscal year 2018-19 expenditures for all funds, the Engineering/Public Works Department put forward two additional budget amendments that needed Council ratification related to contract work with CalWater. This results in a variance between the numbers shown as available working capital for the Water Operations Fund 331 and the update is included in this document. The Water Capital Projects Fund 335 includes nearly \$1.4 million in projects that are both funded by rate payers and two that have been identified as developer reimbursed. During the year, an evaluation will be undertaken for a water revenue bond to be issued for further funds toward capital projects such as well replacements, as had been identified in the water rate study.

The Transit Fund 350 provides the necessary resources for Dixon's popular Redit-Ride program. This year's budget includes capital outlay appropriations for the replacement of one paratransit van and the replacement of three busses (pending grant approval). The staffing has changed from last fiscal year in that there are 7.75 permanent Full Time Equivalent budgeted positions when compared to the 7.50 budgeted in FY 2018-19. An additional 160 hours has been added for the Temporary Transit Driver I position. The other key highlight for Transit is the establishment of a new fund, Transit OPEB Reserve, with \$261,261 of funding from Transit operations.

Looking ahead to the future

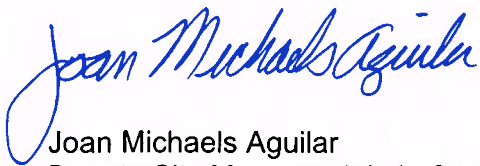
Dixon is a full-service City with many funds that support the day-to-day operations. There continues to be economic development interest in Dixon, with development agreements approved earlier in 2019 for TEC Equipment on the southwest side of Pedrick Road/I-80 interchange (Ordinance No. 19-005), an amended and re-stated development agreement related to the Southwest Dixon Specific Plan (Ordinance No. 19-006) that means the next step is the creation

of a Community Facilities District for the Homestead project in the area. Homes are anticipated to be built early in 2020. Another development agreement has been approved by the Council with Davisville Business Enterprises Inc. (dba Highway 80 Dispensary) related to property at 2755 North First Street to build, and operate a vertically integrated cannabis business consisting of retail sales, cultivation, distribution, and manufacturing. City Hall remains active with many meetings taking place between senior staff and potential businesses/developers wanting projects to come to fruition in Dixon.

Conclusion

Unlike recent fiscal years which saw financial resources in a capacity to support the expansion of staffing within the General Fund to support operations. As noted, higher labor costs, deferred maintenance and capital needs put a strain on budget resources. Significant improvements will be made within the City of Dixon water operation necessitating the issuance of debt during the fiscal year. City staff provide a high level of service within the framework provided for the respective departmental operations. The budget document provides a roadmap of how resources have previously been spent and the current fiscal priorities of the Council. Each department or fund highlights accomplishments for the past year and goals for the upcoming year. I would like to acknowledge the commitment and teamwork for all who helped to prepare the budget presented and adopted by the City Council. Dixon is so fortunate to have employees dedicated to providing quality services in the community.

Respectfully Submitted,



Joan Michaels Aguilar
Deputy City Manager-Admin Services

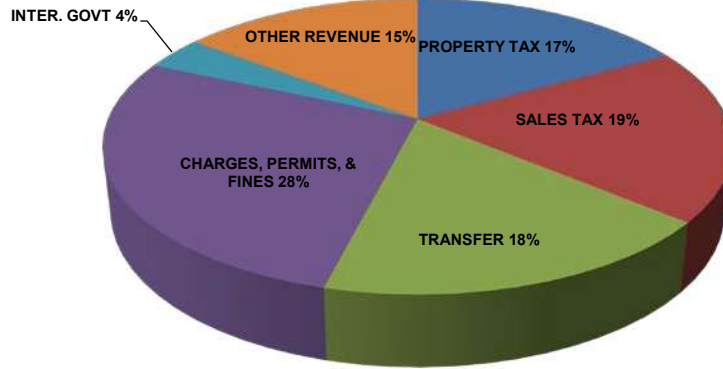
CITY OF DIXON
2019-20 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR REVENUES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	ADOPTED 2020
General Fund and Sub Funds				
General Fund	(19,131,210)	(17,737,565)	(18,668,415)	(19,880,091)
Contingency	(12,618)	(32,947)	(4,500)	(15,000)
Council Discretionary Fund	(72,390)	(76,123)	(64,475)	(63,975)
Recreation	(50,971)	(42,921)	(57,600)	(51,000)
Community Support	(12,114)	(12,346)	(12,000)	(12,150)
Public Benefit	(12,562)	(741,362)	(1,292,500)	(1,081,800)
User Technology Fee	(31,694)	(31,522)	(26,250)	(28,250)
Planning Agreements	(153,280)	(201,304)	(50,000)	(105,450)
Equipment Replacement	(13,920)	(18,833)	(7,295)	(7,500)
Building Reserve	(908)	(3,453)	(700)	(2,000)
Infrastructure Reserve	(1,589)	(4,328)	(1,000)	(2,000)
Technology Replacement	-	(1,493)	-	-
PERS Stabilization Fund	(1,010)	(3,302)	(800)	(1,800)
OPEB Reserve	(7,726)	(26,437)	-	(16,000)
<i>General and Sub Funds Total</i>	(19,501,992)	(18,933,934)	(20,185,535)	(21,267,016)
Enterprise				
Sewer Operating Reserve	-	(2,742)	-	-
Sewer OPEB Reserve	(842)	(3,198)	-	-
Sewer - O&M	(4,477,875)	(4,316,338)	(4,488,047)	(4,723,183)
SRF Reserve	(12,489)	(34,383)	(11,000)	(18,000)
Sewer Equipment Replacement	(3,124)	(4,402)	-	(2,800)
Sewer SRF Debt	(8,217)	(15,961)	-	(9,000)
Sewer - Improvements	(1,194,647)	(1,021,118)	(586,350)	(637,650)
Sewer-Rehab Projects	(4,900)	(6,257)	-	-
Sewer Capital Mixed	15	(4,168)	-	-
Water Operations & Maintenance	(1,829,922)	(1,807,896)	(1,773,947)	(2,905,766)
Water Operating Reserve	(2,192)	(10,695)	-	-
Water Capital Reserve	(2,686)	(7,592)	-	-
Water Capital Projects	(117,419)	(43,134)	(5,000)	(23,000)
Water Capital Projects Rehab	-	(2)	-	(186,000)
Transit	(1,053,008)	(824,594)	(876,049)	(1,237,757)
<i>Enterprise Total</i>	(8,707,306)	(8,099,736)	(7,740,393)	(9,743,156)
Grants and Special Revenue				
Home Loan	(1,868)	(3,903)	(2,000)	(1,500)
CDBG Home Rehab Loan	(87,301)	(2,721)	-	-
Low and Mod Inc Hsg Asset Fund	(556)	(56,820)	-	-
CA Used Oil	(5,361)	(5,480)	(5,325)	(5,500)
Police Grants	(140,915)	(159,889)	(141,000)	(151,800)
CDBG	(42,163)	(5,024)	(5,000)	(5,000)
CDBG Rehabilitation Grant	9	(9)	-	-
Gas Tax	(420,736)	(387,347)	(431,671)	(531,192)
Road Maint & Rehab (RMRA)	(88,954)	(300,427)	(322,984)	(326,988)
Traffic Safety	(32,010)	(47,954)	(22,950)	(42,025)
CASp Certification & Training	-	(11,042)	-	(12,225)
<i>Grants and Special Revenue Total</i>	(819,878)	(980,676)	(930,930)	(1,076,230)

CITY OF DIXON
2019-20 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR REVENUES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	ADOPTED 2020
Capital Projects				
Unrestricted CIP	(1,724)	(1,792)	-	(1,200)
Fire	(178,313)	(147,604)	(43,660)	(45,460)
Police	(75,030)	(70,327)	(18,980)	(59,550)
City Facilities	(109,907)	(103,116)	(27,810)	(83,865)
Public Works	(30,980)	(32,301)	(7,320)	(23,765)
Storm Drainage	(92,294)	(183,176)	(283,541)	(29,080)
Transportation	(129,968)	(491,372)	(104,050)	(456,605)
Parkway Blvd Overcrossing	(308,577)	(326,991)	(160,462)	(200,000)
Recreation CIP	(1,019,196)	(795,374)	(546,555)	(523,599)
Parks CIP	(52,749)	(503,616)	-	-
Agricultural Land Mitigation	(464)	(1,278)	-	-
CFD 2013-1 Parklane Construct	(4,587)	(258)	-	-
CFD 2015-1 Valley Glen II Cons	(11,005)	(3,525)	-	-
<i>Capital Projects Total</i>	(2,014,796)	(2,660,733)	(1,192,378)	(1,423,124)
Special Assessments /Lighting & Landscape				
Lighting & Landscaping #1-10	(164,760)	(162,919)	(164,272)	(168,306)
CFD 2003-1 Valley Glen	(96,485)	(117,198)	(89,965)	(117,200)
CFD Pond C / Lateral Two	(71,822)	(74,843)	(78,400)	(76,500)
Assessment District Trust	(690,582)	(343,348)	(683,847)	(355,000)
West A St Assessment District	(430,256)	(439,853)	(416,618)	(454,793)
N First St Assessment District	(4,752,069)	(236,290)	(174,395)	(244,694)
CFD 2013-1 Parklane Debt Svc	-	(5,232,303)	-	(263,852)
<i>Special Assessments /Lighting & Landscape Total</i>	(1,453,905)	(1,138,161)	(1,433,102)	(1,680,345)
Debt Service				
DPFA - Reassessment Revenue Bonds	(667,324)	(674,310)	(678,309)	(668,392)
<i>Debt Service Total</i>	(667,324)	(674,310)	(678,309)	(668,392)
Successor Agency				
Low and Mod Inc Hsg Asset Fund	(556)	(56,820)	-	-
RDA Obligation Retirement Fund	(381,236)	(406,712)	(361,422)	(432,328)
<i>Successor Agency Total</i>	(381,792)	(463,532)	(361,422)	(432,328)
Totals	(33,546,994)	(32,951,082)	(32,522,069)	(36,290,591)

CITY OF DIXON
FY 2020 BUDGET REVENUE BY SOURCE
INCLUDES TRANSFERS



FUND	PROPERTY TAX	SALES TAX	TRANSFER	CHARGES, PERMITS, & FINES	INTER. GOVT	OTHER REVENUE	TOTAL
General Fund	4,275,439	8,606,197	1,718,455	3,073,518	2,800	3,922,137	21,598,546
Contingency	-	-	-	-	-	15,000	15,000
Council Contingency Fund	-	-	-	62,775	-	1,200	63,975
Recreation	-	-	6,500	51,000	-	-	57,500
Community Support	-	-	-	-	-	12,150	12,150
Public Benefit	-	-	-	-	-	1,081,800	1,081,800
User Technology Fee	-	-	-	-	27,550	700	28,250
Planning Agreements	-	-	-	103,450	-	2,000	105,450
Lease Financing	-	-	274,557	-	-	-	274,557
DPFA - Reassessment Rev Bds	648,392	-	12,500	-	-	20,000	680,892
Sewer Operating Reserve	-	-	168,637	-	-	-	168,637
Sewer OPEB Reserve	-	-	64,957	-	-	-	64,957
Sewer - O&M	-	-	25,100	4,588,492	-	134,691	4,748,283
SRF Reserve	-	-	-	-	-	18,000	18,000
Sewer Equipment Replacement	-	-	50,000	-	-	2,800	52,800
Sewer Debt	-	-	172,722	-	-	-	172,722
Sewer SRF Debt	-	-	1,721,739	-	-	9,000	1,730,739
Sewer - Improvements	-	-	-	601,650	-	36,000	637,650
Sewer-Rehab Projects	-	-	615,907	-	-	-	615,907
Sewer Capital Mixed	-	-	217,804	-	-	-	217,804
Water Operations & Maintenance	-	-	-	2,891,466	-	14,300	2,905,766
Water Capital Reserve	-	-	100,000	-	-	-	100,000
Water Capital Projects	-	-	-	20,000	-	3,000	23,000
Water Capital Projects Rehab	-	-	1,204,836	186,000	-	-	1,390,836
Water OPEB Reserve	-	-	97,973	-	-	-	97,973
Transit	-	-	-	123,708	1,111,049	3,000	1,237,757
Transit OPEB Reserve	-	-	261,261	-	-	-	261,261
Unrestricted CIP	-	-	200,000	-	-	1,200	201,200
Pardi Market Project	-	-	458,700	-	-	-	458,700
Fire	-	-	-	43,660	-	1,800	45,460
Police	-	-	-	58,550	-	1,000	59,550
City Facilities	-	-	-	82,365	-	1,500	83,865
Public Works	-	-	-	21,565	-	2,200	23,765
Storm Drainage	-	-	-	29,080	-	-	29,080
Transportation	-	-	-	17,270	350,000	89,335	456,605
Parkway Blvd Overcrossing	-	-	-	-	-	200,000	200,000
Transit CIP	-	-	77,335	-	-	-	77,335
Recreation CIP	-	-	-	371,525	-	152,074	523,599
Home Loan	-	-	-	-	-	1,500	1,500
Low and Mod Inc Hsg Asset Fund	-	-	29,600	-	-	-	29,600
Gas Tax	-	-	-	-	-	531,192	531,192
Road Maint & Rehab (RMRA)	-	-	-	-	-	326,988	326,988
Traffic Safety	-	-	-	42,025	-	-	42,025
CASp Certification & Training	-	-	-	-	-	12,225	12,225
CA Used Oil	-	-	-	-	5,500	-	5,500
Police Grants	-	-	-	-	150,000	1,800	151,800
CDBG	-	-	-	-	-	5,000	5,000
Lighting & Landscaping #1-10	168,306	-	66,280	-	-	-	234,586
CFD 2003-1 Valley Glen	117,200	-	-	-	-	-	117,200
CFD Pond C / Lateral Two	76,500	-	-	-	-	-	76,500
N First St Assessment District	350,000	-	-	-	-	5,000	355,000
CFD 2013-1 Parklane Debt Svc	439,793	-	-	-	-	15,000	454,793
CFD 2015-1 Valley Glen II Debt	236,694	-	-	-	-	8,000	244,694
2019 CFD 2015-1 Val Glen II DS	263,352	-	-	-	-	500	263,852
RDA Obligation Retirement Fund	429,553	-	-	-	-	2,775	432,328
Equipment Replacement	-	-	100,000	2,500	-	5,000	107,500
Building Reserve	-	-	100,000	-	-	2,000	102,000
Infrastructure Reserve	-	-	-	-	-	2,000	2,000
Technology Replacement	-	-	40,000	-	-	-	40,000
PERS Stabilization Fund	-	-	75,000	-	-	1,800	76,800
OPEB Reserve	-	-	250,000	-	-	16,000	266,000
TOTAL	7,662,430	8,606,197	8,109,863	12,455,599	1,646,899	6,664,567	45,145,555

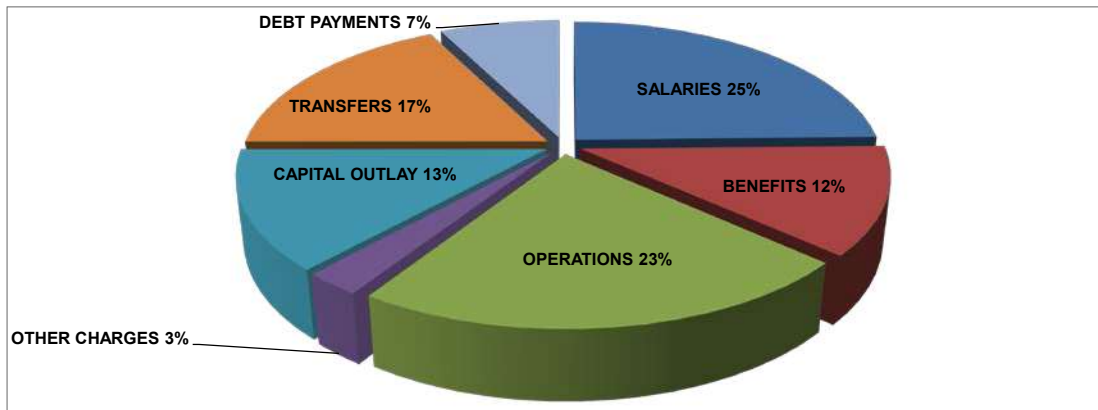
CITY OF DIXON
2019-20 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR APPROPRIATIONS/EXPENDITURES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ADOPTED 2017	ADOPTED 2018	ADOPTED 2019
General Fund (by Department)			
Non-departmental	-	172,801	210,301
City Council	138,261	142,517	194,688
City Manager	396,881	489,434	446,734
City Clerk	283,905	414,014	563,255
Admin Services	1,152,458	1,092,313	1,374,695
Human Resources	291,144	275,173	313,892
City Attorney	709,545	642,411	650,000
General Liability Insurance	218,691	246,794	261,986
Community Development	407,546	472,941	566,595
Engineering	1,235,510	987,683	1,179,791
Park Maintenance	1,527,205	1,872,361	2,030,446
Street Maintenance	473,822	511,032	909,046
Storm Drain Maintenance	193,637	170,120	240,574
Police	4,141,381	4,602,419	5,128,995
Fire	4,004,811	4,424,118	4,395,267
Recreation	262,194	273,646	308,118
Senior Multi-Use Center	102,309	112,627	123,423
General Fund Total	15,539,301	16,902,405	18,897,806
Council Contingency Fund	84,301	110,574	115,000
Recreation	33,922	38,947	57,485
Community Support	16,000	10,500	12,000
Public Benefit	-	113,941	173,850
User Technology Fee	34,728	16,670	17,186
Planning Agreements	33,387	201,135	50,000
	202,339	491,767	425,521
General and Sub Funds Total	15,741,640	17,394,172	19,323,327
Enterprise			
Sewer - O&M	1,236,951	2,821,873	1,829,061
Sewer Debt	21,513	16,911	172,126
Sewer SRF Debt	463,592	129,403	1,721,738
Sewer - Improvements	1,373,596	1,438,106	-
Sewer-Rehab Projects	11,883	302,075	-
Sewer Capital Mixed	12,062	11,955	12,500
Water Operations & Maintenance	1,660,598	1,978,782	1,632,021
Water Capital Projects	225	-	-
Water Capital Projects Rehab	221,819	79,191	699,500
Transit O&M	657,385	1,184,266	787,964
Enterprise Total	5,659,624	7,962,562	6,854,910

CITY OF DIXON
2019-20 ADOPTED BUDGETS BY DEPARTMENT
& PRIOR YEAR APPROPRIATIONS/EXPENDITURES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ADOPTED 2017	ADOPTED 2018	ADOPTED 2019
Special Revenue and Grants			
Road Maint & Rehab (RMRA)	-	-	322,984
CASp Certification & Training	-	-	7,500
CA Used Oil	4,303	4,521	5,325
Police Grants	113,954	208,365	182,311
CDBG	1,166	1,078	3,000
Gas Tax	124,479	166,204	164,881
Traffic Safety	30,292	25,375	96,000
Special Revenue and Grants Total	393,046	424,052	782,001
Capital Projects			
Unrestricted CIP	23,934	1,074,164	100,000
Pardi Market Project	67,701	108,040	625,000
Public Works	30,338	4,712	110,000
Storm Drainage	-	84,874	-
Core Area Drainage	3,050	-	-
Transportation	71,206	183,675	20,000
Parkway Blvd Overcrossing	283,636	84,956	-
Transit CIP	6,073	6,957	74,780
Recreation CIP	-	190,695	10,000
Parks CIP	106,085	472	-
CFD 2013-1 Parklane Construct	3,900,753	951,845	-
Capital Projects Total	4,492,776	2,690,388	939,780
Special Assessment and CFDs			
Lighting & Landscaping #1-10	220,735	294,423	241,401
CFD 2003-1 Valley Glen	131,654	225,727	249,446
CFD Pond C / Lateral Two	44,184	21,900	101,092
N First St Assessment District	748,997	653,929	657,050
CFD 2013-1 Parklane Debt Svc	366,772	404,135	416,647
CFD 2015-1 Valley Glen II Debt	-	234,616	182,395
2019 CFD 2015-1 Val Glen II DS	-	-	-
Special Assessment and CFDs Total	1,512,340	1,834,730	1,848,031
Debt Service			
Lease Financing	267,337	265,372	267,995
DPFA - Reassessment Rev Bds	681,868	610,605	607,731
Debt Service Total	949,205	875,977	875,726
Successor Agency			
Low and Mod Inc Hsg Asset Fund	30,000	-	-
RDA Obligation Retirement Fund	232,086	46,940	293,684
Successor Agency Total	262,086	46,940	293,684
TOTALS	29,010,718	31,228,822	30,917,459

CITY OF DIXON
FY 2020 BUDGET EXPENDITURE BY ELEMENT
INCLUDES TRANSFERS



FUND	SALARIES	BENEFITS	OPERATIONS	OTHER CHARGES	CAPITAL OUTLAY	TRANSFERS	DEBT PAYMENTS	TOTAL
General Fund	10,085,258	4,741,776	5,180,902	-	1,624,870	1,326,080	-	22,958,886
Contingency	-	-	-	-	-	-	-	-
Council Contingency Fund	-	-	20,000	-	-	-	-	20,000
Recreation	22,044	1,224	26,150	-	-	8,082	-	57,500
Community Support	-	-	20,000	-	-	-	-	20,000
Public Benefit	-	-	167,000	-	135,000	3,000	-	305,000
User Technology Fee	-	-	18,000	-	-	11,105	-	29,105
Planning Agreements	-	-	70,450	-	35,000	-	-	105,450
Lease Financing	-	-	-	274,557	-	-	-	274,557
DPFA - Reassessment Rev Bds	-	-	12,500	-	-	-	597,094	609,594
Sewer - O&M	364,960	264,604	1,008,120	-	82,166	2,625,354	-	4,345,204
SRF Reserve	-	-	-	-	-	-	-	-
Sewer Equipment Replacement	-	-	-	-	-	25,100	-	25,100
Sewer Debt	-	-	-	172,722	-	-	-	172,722
Sewer SRF Debt	-	-	-	-	-	-	1,721,739	1,721,739
Sewer - Improvements	-	-	-	-	-	754,127	-	754,127
Sewer-Rehab Projects	-	-	100,000	-	512,000	3,907	-	615,907
Sewer Capital Mixed	-	-	120,000	-	92,100	5,704	-	217,804
Water Operations & Maintenance	315,236	136,468	1,092,836	-	-	1,600,558	-	3,145,098
Water Capital Projects	-	-	-	-	-	2,478	-	2,478
Water Capital Projects Rehab	-	-	500	-	1,367,000	23,336	-	1,390,836
Transit O&M	375,713	221,591	233,572	150	335,000	483,048	-	1,649,074
Unrestricted CIP	-	-	9,000	-	191,000	-	-	200,000
Pardi Market Project	-	-	-	-	458,700	-	-	458,700
Fire	-	-	-	-	-	140,284	-	140,284
Police	-	-	-	-	-	57,852	-	57,852
City Facilities	-	-	-	-	-	85,535	-	85,535
Public Works	-	-	-	-	-	5,932	-	5,932
Storm Drainage	-	-	-	-	-	-	-	-
Core Area Drainage	-	-	-	-	-	-	-	-
Transportation	-	-	80,000	-	855,000	24,021	-	959,021
Parkway Blvd Overcrossing	-	-	-	-	7,500	-	-	7,500
Transit CIP	-	-	-	77,335	-	-	-	77,335
Recreation CIP	-	-	-	-	-	13,641	-	13,641
Parks CIP	-	-	-	-	-	4,303	-	4,303
Agricultural Land Mitigation	-	-	-	-	-	-	-	-
CFD 2013-1 Parklane Construct	-	-	-	-	-	-	-	-
CFD 2015-1 Valley Glen II Cons	-	-	-	-	-	-	-	-
Home Loan	-	-	-	-	-	-	-	-
CDBG Home Rehab Loan	-	-	-	-	-	-	-	-
Low and Mod Inc Hsg Asset Fund	-	-	-	-	-	-	-	-
Gas Tax	26,370	12,409	72,000	-	70,000	349,529	-	530,308
Road Maint & Rehab (RMRA)	-	-	525,000	-	-	-	-	525,000
Traffic Safety	-	-	42,000	-	-	4,122	-	46,122
CASp Certification & Training	-	-	7,500	-	-	-	-	7,500
CA Used Oil	-	-	5,500	-	-	-	-	5,500
Police Grants	59,240	65,338	141,500	-	-	-	-	266,078
Police - Asset Forfeiture	-	-	-	-	-	-	-	-
CDBG	-	-	500	-	-	-	-	500
CDBG Rehabilitation Grant	-	-	-	-	-	-	-	-
Lighting & Landscaping #1-10	-	-	244,826	-	-	17,575	-	262,401
CFD 2003-1 Valley Glen	26,370	12,409	348,426	-	220,875	19,318	-	627,398
CFD Pond C / Lateral Two	-	-	83,171	-	45,642	5,745	-	134,558
N First St Assessment District	-	-	8,500	648,392	-	12,622	-	669,514
CFD 2013-1 Parklane Debt Svc	-	-	17,723	-	-	-	407,457	425,180
CFD 2015-1 Valley Glen II Debt	-	-	13,682	-	-	-	216,913	230,595
2019 CFD 2015-1 Val Glen II DS	-	-	15,449	-	-	-	213,256	228,705
RDA Obligation Retirement Fund	-	-	3,000	3,500	-	168,880	283,109	458,489
Dixon Fire Protection District	-	-	619,480	-	-	-	-	619,480
DYPD Developer Fees	-	-	499	-	-	-	-	499
Building Reserve	-	-	-	-	-	110,000	-	110,000
Infrastructure Reserve	-	-	-	-	-	86,000	-	86,000
Technology Replacement	-	-	-	-	-	15,000	-	15,000
TOTAL	11,275,191	5,455,819	10,307,786	1,176,656	6,031,853	7,992,238	3,439,568	45,679,111

Guide to the Document

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

Document Organization

Budget Process / Calendar / Policies

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

Budget Overview

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

Summary Information

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

General Fund and Sub Funds

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

Other Funds

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

Appendix

This section contains a glossary and list of acronyms.

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

	GENERAL FUND AND SUB FUNDS				
	GRAND TOTAL ALL FUNDS	General Fund ¹ 100	Contingency 101	Council Discretionary 102	Recreation 103
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2018	41,474,339	9,610,102	1,715,854	225,688	-
Estimated Revenue & Transfers	57,428,622	21,027,544	21,870	646,547	62,604
Total Projected Available Resources	98,902,960	30,637,646	1,737,724	872,235	62,604
Estimated Expenditures	64,002,715	23,786,438	888,615	638,550	62,604
Estimated Ending Fund Balance - June 30, 2019	<u>34,632,251</u>	<u>6,851,208</u>	<u>849,109</u>	<u>233,685</u>	<u>-</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2019	34,632,251	6,851,208	849,109	233,685	-
Adopted Revenue & Transfers	44,400,454	21,598,546	15,000	63,975	57,500
Total Projected Available Resources	79,032,705	28,449,754	864,109	297,660	57,500
Adopted Appropriations	45,176,757	22,958,886	-	20,000	57,500
Estimated Ending Fund Balance - June 30, 2020	<u>33,855,948</u>	<u>5,490,868</u>	<u>864,109</u>	<u>277,660</u>	<u>-</u>

¹ General Fund includes one time items

CITY OF DIXON**BUDGET OVERVIEW****FY2019 and FY2020****GENERAL FUND AND SUB FUNDS**

	Community Support 105	Public Benefit 107	User Technology Fee 108	Planning 190	Equipment Replacement Reserve 820	Building Reserve 830
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2018	19,823	(101,379)	33,821	16,251	455,465	141,794
Estimated Revenue & Transfers	12,216	741,467	29,800	208,731	109,251	102,499
Total Projected Available Resources	32,039	640,088	63,621	224,982	564,716	244,293
Estimated Expenditures	12,000	731,591	47,128	205,208	86,562	28,452
Estimated Ending Fund Balance - June 30, 2019	<u>20,039</u>	<u>(91,503)</u>	<u>16,493</u>	<u>19,774</u>	<u>478,154</u>	<u>215,841</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2019	20,039	(91,503)	16,493	19,774	478,154	215,841
Adopted Revenue & Transfers	12,150	1,081,800	28,250	105,450	107,500	102,000
Total Projected Available Resources	32,189	990,297	44,743	125,224	585,654	317,841
Adopted Appropriations	20,000	305,000	29,105	105,450	117,625	110,000
Estimated Ending Fund Balance - June 30, 2020	<u>12,189</u>	<u>685,297</u>	<u>15,638</u>	<u>19,774</u>	<u>468,029</u>	<u>207,841</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

GENERAL FUND AND SUB FUNDS

	Infrastructure Reserve 831	Technology Replacement 832	PERS Stabilization 840	PERS OPEB 841	GF & SUB FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2018	222,128	80,864	142,672	1,261,172	13,824,256
Estimated Revenue & Transfers	2,899	41,340	77,307	268,068	23,352,143
Total Projected Available Resources	225,027	122,204	219,979	1,529,240	37,176,399
Estimated Expenditures	70,000	-	-	-	26,557,148
Estimated Ending Fund Balance - June 30, 2019	<u>155,027</u>	<u>122,204</u>	<u>219,979</u>	<u>1,529,240</u>	<u>10,619,251</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2019	155,027	122,204	219,979	1,529,240	10,619,251
Adopted Revenue & Transfers	2,000	40,000	76,800	266,000	23,556,971
Total Projected Available Resources	157,027	162,204	296,779	1,795,240	34,176,222
Adopted Appropriations	86,000	15,000	-	-	23,824,566
Estimated Ending Fund Balance - June 30, 2020	<u>71,027</u>	<u>147,204</u>	<u>296,779</u>	<u>1,795,240</u>	<u>10,351,656</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

	ENTERPRISE FUNDS*					
	Sewer Ops Reserve 303	Sewer OPEB Reserve 304	Sewer O&M 305	SRF Reserve 306	Sewer Equipment Replacement 307	Sewer Debt Service 308
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2018	-	163,647	4,043,548	1,763,304	235,770	-
Estimated Revenue & Transfers	398,072	2,244	4,720,753	23,041	53,013	171,055
Total Projected Available Resources	398,072	165,891	8,764,301	1,786,345	288,783	171,055
Estimated Expenditures	-	-	4,323,947	-	93,739	171,055
Estimated Ending Fund Balance - June 30, 2019	<u>398,072</u>	<u>165,891</u>	<u>4,440,353</u>	<u>1,786,345</u>	<u>195,044</u>	<u>-</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2019	398,072	165,891	4,440,353	1,786,345	195,044	-
Adopted Revenue & Transfers	168,637	64,957	4,748,283	18,000	52,800	172,722
Total Projected Available Resources	566,709	230,848	9,188,636	1,804,345	247,844	172,722
Adopted Appropriations	-	-	4,345,204	-	25,100	172,722
Estimated Ending Fund Balance - June 30, 2020	<u>566,709</u>	<u>230,848</u>	<u>4,843,432</u>	<u>1,804,345</u>	<u>222,744</u>	<u>-</u>

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

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

ENTERPRISE FUNDS*

	SRF Debt Service 309	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316	Water O&M 331
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2018	887,639	3,160,634	329,420	251,618	1,283,559
Estimated Revenue & Transfers	1,733,562	794,641	34,734	192,090	2,218,165
Total Projected Available Resources	2,621,201	3,955,275	364,154	443,708	3,501,724
Estimated Expenditures	1,721,179	802,668	30,645	188,257	3,102,993
Estimated Ending Fund Balance - June 30, 2019	<u>900,022</u>	<u>3,152,607</u>	<u>333,509</u>	<u>255,451</u>	<u>398,731</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2019	900,022	3,152,607	333,509	255,451	398,731
Adopted Revenue & Transfers	1,730,739	637,650	615,907	217,804	2,905,766
Total Projected Available Resources	2,630,761	3,790,257	949,416	473,255	3,304,497
Adopted Appropriations	1,721,739	754,127	615,907	217,804	3,145,098
Estimated Ending Fund Balance - June 30, 2020	<u>909,022</u>	<u>3,036,130</u>	<u>333,509</u>	<u>255,451</u>	<u>159,399</u>

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

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

ENTERPRISE FUNDS*

	Water Ops Reserve 332	Water Capital Reserve 333	Water CIP 334	Water Capital Rehab 335	Water OPEB Reserve 336
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2018	524,599	372,835	(372,325)	(1,521)	-
Estimated Revenue & Transfers	189,057	97,256	63,385	1,056,981	-
Total Projected Available Resources	713,656	470,091	(308,940)	1,055,460	-
Estimated Expenditures	-	-	861	1,055,460	-
Estimated Ending Fund Balance - June 30, 2019	<u>713,656</u>	<u>470,091</u>	<u>(309,801)</u>	<u>-</u>	<u>-</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2019	713,656	470,091	(309,801)	-	-
Adopted Revenue & Transfers	-	100,000	23,000	1,390,836	97,973
Total Projected Available Resources	713,656	570,091	(286,801)	1,390,836	97,973
Adopted Appropriations	-	-	2,478	1,390,836	-
Estimated Ending Fund Balance - June 30, 2020	<u>713,656</u>	<u>570,091</u>	<u>(289,279)</u>	<u>-</u>	<u>97,973</u>

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

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

	ENTERPRISE FUNDS*		
	Transit 350	Transit OPEB Reserve 351	ENTERPRISE FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2018	475,172	-	13,117,896
Estimated Revenue & Transfers	1,022,426	-	12,770,475
Total Projected Available Resources	1,497,598	-	25,888,371
Estimated Expenditures	1,048,500	-	12,539,305
Estimated Ending Fund Balance - June 30, 2019	<u>449,098</u>	<u>-</u>	<u>13,349,067</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2019	449,098	-	13,349,067
Adopted Revenue & Transfers	1,237,757	261,261	14,444,092
Total Projected Available Resources	1,686,855	261,261	27,793,159
Adopted Appropriations	1,649,074	-	14,040,089
Estimated Ending Fund Balance - June 30, 2020	<u>37,781</u>	<u>261,261</u>	<u>13,753,070</u>

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

CITY OF DIXON**BUDGET OVERVIEW****FY2019 and FY2020****GRANT FUNDS**

	Home FTHB Loan Program 525	Used Oil Grant 550	Police Grants 560	CDBG 570	GRANT FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2018	45,391	(464)	154,532	83,181	282,630
Estimated Revenue & Transfers	2,100	5,473	148,345	6,435	162,362
Total Projected Available Resources	47,491	5,009	302,877	89,616	444,992
Estimated Expenditures	444	3,150	137,488	5,930	147,012
Estimated Ending Fund Balance - June 30, 2019	<u>47,046</u>	<u>1,859</u>	<u>165,389</u>	<u>83,686</u>	<u>297,979</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2019	47,046	1,859	165,389	83,686	297,979
Adopted Revenue & Transfers	1,500	5,500	151,800	5,000	163,800
Total Projected Available Resources	48,546	7,359	317,189	88,686	461,779
Adopted Appropriations	-	5,500	266,078	500	272,078
Estimated Ending Fund Balance - June 30, 2020	<u>48,546</u>	<u>1,859</u>	<u>51,111</u>	<u>88,186</u>	<u>189,701</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

	SPECIAL REVENUE FUNDS					
	Gas Tax 530	Road Maint. & Rehab (RMRA) 531	Traffic Safety 540	CASp 545	Asset Forfeiture 561	SPECIAL REVENUE FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2018	251,649	90,200	26,775	-	3,166	371,790
Estimated Revenue & Transfers	476,467	587,051	81,700	18,527	-	1,163,745
Total Projected Available Resources	728,116	677,251	108,475	18,527	3,166	1,535,535
Estimated Expenditures	657,825	421,080	77,396	6,750	-	1,163,051
Estimated Ending Fund Balance - June 30, 2019	<u>70,291</u>	<u>256,171</u>	<u>31,079</u>	<u>11,777</u>	<u>3,166</u>	<u>372,484</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2019	70,291	256,171	31,079	11,777	3,166	372,484
Adopted Revenue & Transfers	531,192	326,988	42,025	12,225	-	912,430
Total Projected Available Resources	601,483	583,159	73,104	24,002	3,166	1,284,914
Adopted Appropriations	530,308	525,000	46,122	7,500	-	1,108,930
Estimated Ending Fund Balance - June 30, 2020	<u>71,175</u>	<u>58,159</u>	<u>26,982</u>	<u>16,502</u>	<u>3,166</u>	<u>175,984</u>

CITY OF DIXON**BUDGET OVERVIEW****FY2019 and FY2020****CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS**

	CIP 400	Pardi Market Project 401	Comm. Dev 404	Fire 410	Police 420	City Facilities 430
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2018	84,033	-	175	261,631	116,765	165,749
Estimated Revenue & Transfers	151,554	1,293,181	-	107,123	59,889	78,291
Total Projected Available Resources	235,587	1,293,181	175	368,754	176,654	244,040
Estimated Expenditures	203,081	1,293,181	-	142,442	59,932	82,509
Estimated Ending Fund Balance - June 30, 2019	<u>32,506</u>	<u>-</u>	<u>175</u>	<u>226,312</u>	<u>116,722</u>	<u>161,531</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2019	32,506	-	175	226,312	116,722	161,531
Adopted Revenue & Transfers	201,200	458,700	-	45,460	59,550	83,865
Total Projected Available Resources	233,706	458,700	175	271,772	176,272	245,396
Adopted Appropriations	200,000	458,700	-	140,284	57,852	85,535
Estimated Ending Fund Balance - June 30, 2020	<u>33,706</u>	<u>-</u>	<u>175</u>	<u>131,488</u>	<u>118,420</u>	<u>159,861</u>

CITY OF DIXON**BUDGET OVERVIEW****FY2019 and FY2020****CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS**

	Public Works 440	Storm Drainage 450	Trans- portation 460	Parkway Blvd. Overcrossing 461	Transit 470
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2018	320,999	(924,011)	3,448,719	240,247	(301,621)
Estimated Revenue & Transfers	26,566	589,661	862,969	1,271,985	76,258
Total Projected Available Resources	347,565	(334,350)	4,311,688	1,512,232	(225,363)
Estimated Expenditures	128,477	625,530	1,127,942	442,547	81,478
Estimated Ending Fund Balance - June 30, 2019	<u>219,088</u>	<u>(959,880)</u>	<u>3,183,746</u>	<u>1,069,685</u>	<u>(306,841)</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2019	219,088	(959,880)	3,183,746	1,069,685	(306,841)
Adopted Revenue & Transfers	23,765	29,080	456,605	200,000	77,335
Total Projected Available Resources	242,853	(930,800)	3,640,351	1,269,685	(229,506)
Adopted Appropriations	5,932	-	959,021	7,500	77,335
Estimated Ending Fund Balance - June 30, 2020	<u>236,921</u>	<u>(930,800)</u>	<u>2,681,330</u>	<u>1,262,185</u>	<u>(306,841)</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Recreation 480	Recreation 481	Ag. Land Mitigation 490	CFD 2013-1 (Parklane) Construction 491	CFD 2015-1 Valley Glen II Construction 492	CIP FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2018	3,387,336	1,535,699	65,538	484	483	8,402,228
Estimated Revenue & Transfers	2,112,775	493,078	-	258	4,685,923	11,809,511
Total Projected Available Resources	5,500,111	2,028,777	65,538	742	4,686,406	20,211,739
Estimated Expenditures	5,190,252	1,583,408	-	742	4,686,406	15,647,927
Estimated Ending Fund Balance - June 30, 2019	<u>309,859</u>	<u>445,369</u>	<u>65,538</u>	<u>-</u>	<u>-</u>	<u>4,563,812</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2019	309,859	445,369	65,538	-	-	4,563,812
Adopted Revenue & Transfers	523,599	-	-	-	-	2,159,159
Total Projected Available Resources	833,458	445,369	65,538	-	-	6,722,971
Adopted Appropriations	13,641	4,303	-	-	-	2,010,103
Estimated Ending Fund Balance - June 30, 2020	<u>819,817</u>	<u>441,066</u>	<u>65,538</u>	<u>-</u>	<u>-</u>	<u>4,712,868</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

SPECIAL ASSESSMENTS - L&L

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655	N.First Street 720	CFD 2013-1 Parklane 725	CFD 2015- 1 VG II Debt 726	CFD 2015-1 VG II Debt 727	SPECIAL ASSMT / CFD & L&L FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS								
Beginning Fund Balance - July 2018	44,441	846,798	141,489	1,189,821	901,970	463,351	-	3,587,870
Estimated Revenue & Transfers	253,983	113,712	75,313	342,903	449,609	241,845	5,232,039	6,709,404
Total Projected Available Resources	298,424	960,510	216,802	1,532,724	1,351,579	705,196	5,232,039	10,297,274
Estimated Expenditures	246,643	165,070	54,047	695,854	415,318	188,128	4,883,343	6,648,403
Estimated Ending Fund Balance - June 30, 2019	<u>51,781</u>	<u>795,440</u>	<u>162,755</u>	<u>836,870</u>	<u>936,261</u>	<u>517,068</u>	<u>348,696</u>	<u>3,648,871</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS								
Estimated Beginning Fund Balance - July 2019	51,781	795,440	162,755	836,870	936,261	517,068	348,696	3,648,871
Adopted Revenue & Transfers	234,586	117,200	76,500	355,000	454,793	244,694	263,852	1,746,625
Total Projected Available Resources	286,367	912,640	239,255	1,191,870	1,391,054	761,762	612,548	5,395,496
Adopted Appropriations	262,401	627,398	134,558	669,514	425,180	230,595	228,705	2,578,351
Estimated Ending Fund Balance - June 30, 2020	<u>23,966</u>	<u>285,242</u>	<u>104,697</u>	<u>522,356</u>	<u>965,874</u>	<u>531,167</u>	<u>383,843</u>	<u>2,817,145</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

	Lease Financing 275	DPFA Reassmt. Rev Bond 281	DEBT SERVICE FUNDS TOTAL	Housing Successor Agency 527	RDA Obligation Retirement 740	SUCCESSOR AGENCY FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2018	-	1,318,218	1,586,213	78,564	222,891	301,455
Estimated Revenue & Transfers	267,995	702,309	970,304	57,035	433,643	490,678
Total Projected Available Resources	267,995	2,020,527	2,556,517	135,599	656,534	792,133
Estimated Expenditures	267,995	611,787	879,782	8	420,079	420,087
Estimated Ending Fund Balance - June 30, 2019	<u>-</u>	<u>1,408,740</u>	<u>1,408,740</u>	<u>135,591</u>	<u>236,455</u>	<u>372,046</u>
FY2020 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2019	-	1,408,740	1,408,740	135,591	236,455	372,046
Adopted Revenue & Transfers	274,557	680,892	955,449	29,600	432,328	461,928
Total Projected Available Resources	274,557	2,089,632	2,364,189	165,191	668,783	833,974
Adopted Appropriations	274,557	609,594	884,151	-	458,489	458,489
Estimated Ending Fund Balance - June 30, 2020	<u>-</u>	<u>1,480,038</u>	<u>1,480,038</u>	<u>165,191</u>	<u>210,294</u>	<u>375,485</u>



Capital Equipment
One-time Expenses
(All Funds)



General Fund
Five-Year Projections

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

GENERAL FUND

Dept #	(N)ew/ (R)eplace	Category*	Item Description	Total Cost/Unit	Quantity	Total Cost
114	R	E	Host Dixon 2 Server - supports citywide VOIP, Granite HP, and other systems	15,000	1.00	15,000
132	R	V	Truck for Building Inspector	30,000	1.00	30,000
152	N	E	Arena security system	5,000	1.00	5,000
152	N	E	Hall Park security system	5,000	1.00	5,000
152	R	E	Replace HVAC at Engineering House	15,000	1.00	15,000
152	R	E	Veteran's Park irrigation booster pump	12,500	1.00	12,500
152	R	V	New Building/Facilities Maintenance Van	30,000	1.00	30,000
152	R	B	Replace Northwest Park Gazebo (including engineering and inspection)	90,000	1.00	90,000
152	R	E	Mower 6' Exmark	22,000	1.00	22,000
152	R	B	Replace Hall Park Gazebo Roof	20,000	1.00	20,000
152	R	E	Northwest Park Water Supply Upgrades	65,000	1.00	65,000
152	R	B	Hall Park - Field 4 rehabilitation	80,000	1.00	80,000
152	R	B	Hall Park pathway repairs	10,000	1.00	10,000
152	R	B	Hall Park BBQ RR/Concession Exterior & Interior Painting & Roof	15,000	1.00	15,000
152	R	B	Fire Department parking lot	50,000	1.00	50,000
152	R	B	Police Department parking lot	60,000	1.00	60,000
152	R	B	Hall Park parking lots - repave	320,000	1.00	320,000
152	R	F	City Council Chambers Carpet	50,000	1.00	50,000
161	N	V	BMW Motorcycle	30,000	1.00	30,000
166	R	V	50% Balance due on New Fire Engine (<i>Feb 2020 anticipated delivery</i>)	366,870	1.00	366,870
166	N	E	Equipment for New Engine (SCBA Assemblies (4) \$25,000, Combi-Tool (Holmatro) \$25,000, Portable Radios (4) \$25,000, Thermal Imaging Camera \$8,500, Defibrillator \$42,000)	125,500	1.00	125,500
166	R	E	Replace current HVAC Control System	30,000	1.00	30,000
166	N	V	New Fire Command Vehicle	60,000	1.00	60,000
172	R	F	Replace SMUC kitchen countertops and cabinets	80,000	1.00	80,000
172	R	E	Replace SMUC stove and fire suppression system	18,000	1.00	18,000
172	R	B	Replace SMUC flooring in offices and hallway	20,000	1.00	20,000
				GF Sub-Total		1,624,870
						(227,625)
						GF TOTAL
						1,397,245

Revenue Offset Equip & Repl Funds

CITY OF DIXON
CAPITAL EQUIPMENT
(not included in Capital Project Funds)
OTHER FUNDS

Fund	(N)ew/ (R)eplace	Category*	Item Description	Cost/Unit	Quantity	Total
107	R	E	Police K-9	20,000	1.00	20,000
107	N	E	Message Board for Traffic Safety	15,000	1.00	15,000
107	N	B	Range Facility	100,000	1.00	100,000
305	R	E	Portable gantry crane & trolley for RAS pumps	7,600	1.00	7,600
305	R	E	Boom mower (cost share with 651)	35,000	0.50	17,500
350	R	V	Dodge Grand Caravan SE (paratransit)	50,000	1.00	50,000
350	R	V	Ford E450 Elkhart ECII Bus	95,000	1.00	95,000
350	R	V	Ford E450 Elkhart ECII Bus	95,000	1.00	95,000
350	R	V	Ford E450 Elkhart ECII Bus	95,000	1.00	95,000
560	N	E	Utility Terrain Vehicle (UTV), 4x4 for off road and specialized events	17,500	1.00	17,500
651	R	E	Boom mower (cost share with 305-300)	35,000	0.50	17,500
651	N	E	Upgrade Telemetry systems at Lateral One	30,000	4.00	120,000
651	N	E	SCADA system installation at Lateral One	10,000	1.00	10,000
651	N	B	Install North and South Side Roofs at Pump Station	35,000	1.00	35,000
Other Funds Total						695,100

N = New
R = Replacement

V = Vehicles
E = Equipment
F = Furniture/Fixtures

General Fund Total	1,624,870
Other Funds Total	695,100
Grand Total Funded Capital	2,319,970

CITY OF DIXON
ONE TIME EXPENSES

Dept	Account	Amount	Description	
132	Meetings/Seminars	1,200	Planning Commissioner training - Planning Commissioner	
132	Office Supplies	600	Chairs for Building and Planning staff	
			Scanning of documents in Planning and Economic	
132	Consultants - Professional	26,000	Development (Phase 2)	
			Professional Consultant services for Southwest, Parklane	
143	Consultants - Professional	936,327	U3, Valley Glen Ph3U2 & Ph4U1	
			Softball/soccer field improvements/repairs (weed	
152	Special Supplies	19,000	abatement/fertilizer)	
152	Special Supplies	4,000	MSC HVAC replacement	
152	Special Supplies	2,500	Patwin Park irrigaton booster pump	
152	Special Supplies	5,000	Retrofit vehicle from Fire for supervisor	
152	Special Supplies - Pool	2,200	Hall Park pool lane lines	
153	Separation Pay	53,339	Potential retirement	
153	Separation Pay	17,780	Potential retirement	
161	Building/Site Maintenance	2,000	Window/window covering repair/replacement	
161	Special Supplies	12,150	Mobile Data Computers for 3 patrol cars \$4,050 ea	
166	Building/Site Maintenance	20,000	Clean up of bat infestation	
166	Consultants - Professional	10,000	Dixon share of county-wide EMS feasibility study	
166	Special Supplies	12,000	Portable radios for New Engine 4 @ \$3,000	
166	Special Supplies	5,300	Replace 10 mattresses for dorm	
166	Special Supplies	47,000	Purchase equipment for new engine	
Total General Fund One-time Expenses				1,176,395
305-300	Small Tools	500	Handheld decible meter	
305-300	Small Tools	900	Handheld vibration meter	
305-300	Small Tools	1,800	Handheld infrared imaging camera	
305-300	Special Supplies	7,700	Three roll-up door operators	
350	Building/Site Maintenance	2,000	Interior Painting of Transit Building	
560	Special Supplies	16,200	Mobile Data Computers for 4 patrol cars \$4,050 ea	
651	Contract Svcs - Non Professional	20,000	Electrical repairs for Valley Glen (VG) Pump Station	
651	Contract Svcs - Non Professional	36,500	Re-design of electrical panels at VG Pump Station	
651	Contract Svcs - Non Professional	40,000	Service needs of drainage system VG Pump Station	
Total Other Funds One-time Expenses				125,600
Grand Total General Fund & Other Funds				1,301,995

CITY OF DIXON GENERAL FUND FIVE YEAR PROJECTION
Projected Budget 2018-19 & Adopted 19-20

Description	AUDITED 2017-18	Projected 2018-19	Adopted 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
Revenues							
Property Taxes	4,036,392	4,211,222	4,275,439	4,339,571	4,448,060	4,581,502	4,718,947
Sales Taxes	8,623,418	9,090,758	8,606,197	8,863,783	9,023,194	9,187,370	9,352,369
Motor Vehicle In Lieu Taxes	1,521,686	1,610,618	1,696,171	1,756,216	1,800,121	1,845,124	1,891,252
Franchise Taxes	636,883	624,334	635,332	644,862	654,535	667,626	680,978
Transient Occupancy Taxes	575,498	600,800	612,816	625,072	634,448	643,965	653,625
All Other Taxes	278,674	275,404	280,686	286,300	292,026	297,866	303,824
Admin Fees	313,825	336,849	350,125	357,128	364,270	371,555	378,987
Charges for Svcs/ Permits/Fees	2,426,571	2,509,320	2,137,191	2,179,935	2,234,433	2,290,294	2,336,100
Grants	102,083	7,816	2,800	2,800	2,800	2,800	2,800
Interest Income	142,878	171,285	168,195	168,195	168,195	168,195	168,195
All Other Revenues	485,917	279,973	193,812	193,812	193,812	193,812	193,812
Total Revenues	19,143,825	19,718,379	18,958,764	19,417,673	19,815,895	20,250,110	20,680,888
Transfers-In	1,073,418	1,331,035	1,570,455	1,586,159	1,602,021	1,618,041	1,634,221
Total Revenues & Transfers	\$ 20,217,243	\$ 21,049,414	\$ 20,529,219	\$ 21,003,832	\$ 21,417,916	\$ 21,868,151	\$ 22,315,110
Expenditures							
Salary/Benefits	12,394,146	12,995,270	14,755,916	15,520,126	16,352,165	17,088,013	17,856,973
Operating Expenses	3,920,934	4,556,342	4,080,625	4,203,044	4,308,120	4,415,823	4,526,218
Capital Outlay	529,884	984,179	858,000	815,100	831,402	848,030	864,991
Transfers	1,054,307	\$ 1,647,910	867,380	876,221	752,169	763,452	774,903
Total Expenditures/Transfers	\$ 17,899,271	\$ 20,183,701	\$ 20,561,921	\$ 21,414,491	\$ 22,243,856	\$ 23,115,317	\$ 24,023,086
Variance Revenue vs Expense	\$ 2,317,972	\$ 865,712	\$ (32,702)	(\$410,658)	(\$825,941)	(\$1,247,166)	(\$1,707,976)
Beginning Fund Balance	9,767,430	11,325,956	7,700,317	6,354,977	5,944,319	5,118,378	3,871,212
Unavailable CAFR activity	(759,446)						
One Time Items		(4,491,351)	(1,312,638)				
Ending Fund Balance	11,325,956	\$ 7,700,317	\$ 6,354,977	\$ 5,944,319	\$ 5,118,378	\$ 3,871,212	\$ 2,163,236
Ending Reserve (ExcTransfers)	67.24%	33.70%	29.38%	28.94%	23.82%	17.32%	9.30%

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Budget Process / Calendar

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Budget Practices and Policies

Budget Process and Calendar

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

Budget Roles and Responsibilities

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

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

Budget Process

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

Budget Phases

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

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

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

Budget Review/Modification Phase-The preliminary budget is presented by the City Manager, with the input of the Deputy City Manager- Administrative Services, and each Department to refine the budget into a balanced financial plan. The preliminary budget is presented to the City Council at workshops for review and additional modification.

Adoption Phase-The final budget, as modified after the City Council workshop(s), is presented to the City Council for adoption. A public hearing is held and the City Council adopts the budget, typically at the first meeting in June.

Implementation Phase-Department Directors are provided with budget status reports monthly. They are responsible for reviewing the reports and maintaining budgetary control throughout the fiscal year. The City Council receives financial reports monthly, which compares actual results with budgeted amounts.

Review and Approval of Budget

The City Council reviews the budget during the workshops held in May of each year. These workshops are open to the public and all city staff and provide a forum for the City Council to receive information and recommendations regarding the budget.

The budget for the General Fund is required, by law, to be adopted prior to July 1 of each year. This year, budgets for the other funds will also be adopted by July 1, in a consolidated budget document along with the General Fund.

Amendment to the Budget

The budget is adopted at the fund and departmental level. The City Manager is authorized to make transfers between account codes and departments within each fund. City Council approval is required for transfers between funds, except for those inter-fund transfers approved in the budget. The City Council must approve revisions that alter the total expenditures of any department.

The City of Dixon Adopted Budget includes the portion of the Capital Improvement Plan costs to be paid from the governmental funds and enterprise funds in the budget year.

Budget Calendar Fiscal Year 2019-20

Date		Description
December	31	Finance estimates labor costs - current and budget year
January	10	Template for Mid-Year Review to Departments
	24	Temporary Staffing requests (FY 20) due to Finance; any personnel allocation changes or increase in hours
	24	Mid Year Budget requests due to Finance
	29	Preliminary Discussion of 2019-20 budget parameters
	31	General Fund Budget Worksheets including personnel budgets distributed to departments for review
February	7	All other Funds Budget Worksheets including personnel budgets distributed to departments for review
	21	New Position Requests Due (FY20)
	26	FY 19 Mid-year budget review - City Council
March	7	General Fund worksheets due to Finance
	19	Department Head Budget meetings kick-off - Review positions/capital
	22	All other funds due to Finance
April	1	Worker's Comp rates for FY 2019-20 due to Finance (HR)
	3-12	Departmental Budget Review Meetings
	18	Budget narratives due to Finance
May	9	Preliminary Budget released to City Council
	9-21	Budget Reviewed by City Council
	14	Submit Discussion Papers to Finance
	29	Budget Workshop - All Funds @ 6:00 p.m.
	31	Staff prepares Budget and resolution (making any changes from Budget workshops)
June	11	Public Hearing to Adopt Budget and Gann Limit
	30	FY 2019-20 Budget must be adopted by this date
July	1	Finance loads budget into financial system
	1	Finance rolls Fiscal Year in financial system to FY 2019-20
	31	Adopted budget published and posted to website

Budget and Fiscal Practices and Policies

Reporting Entity

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

Fiscal Policies

The City has a number of formal fiscal policies. Formal Policies are adopted by Resolution and include the Budget Policy, Investment Policy, Purchasing Policy, and a Fixed Assets Capitalization, Inventory Control, and Replacement Policy.

Budget Policy

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

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

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

Debt Service Policy

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

Investment Policy

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

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

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

Purchasing Policy

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

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

- Purchases/Contracts for a Total of \$25,000 or More
- Purchases/Contracts for a Total of Less Than \$25,000
- Reviews Required Before Purchasing Process Can Begin
- Purchase Order and Contract Changes and Cancellations
- Standard Forms and Their Uses

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

Fixed Assets, Capitalization, Inventory Control and Replacement Policy

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

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

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

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

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

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

Fund Accounting

A fund is a separate fiscal and accounting entity with a separate set of accounting records. For example, a separate fund is used to account for the funds received by the City for the Gas Tax Program. The use of Fund Accounting is one of the basic requirements of generally accepted accounting principles (GAAP) for government and is a major difference between government and commercial accounting. It requires separate record keeping for each individual fund that a government uses.

Accounting Practices

The accounting and reporting policies of the City conform to generally accepted accounting principles (GAAP) applicable to state and local governments. Generally accepted accounting principles for local governments includes those principles prescribed by the Governmental Accounting Standards Board (GASB), which includes all statements and interpretations of the National Council on Governmental Accounting unless modified by the GASB and those principles prescribed by the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units.

The section entitled "Fiscal Policies" summarizes the policies and practices used by the City of Dixon. All enterprise fund types use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund types and agency funds use the modified accrual basis of accounting. Under this method, revenues are recognized when they become available and measurable. "Measurable" means the amount can be determined, and "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred.

Budgetary Basis of Accounting

The budgetary basis of accounting determines when a government charges expenditures to a budget appropriation, or when it credits revenues to its funds for budgeting purposes. Although the City presents financial statements in its Comprehensive Annual Financial Report (CAFR) in accordance with GAAP, the budget is adopted on a modified cash basis. The major difference between the two basis of accounting is as follows:

- For budgetary purposes, revenues are recorded when received. Under GAAP, revenues are recorded when susceptible to accrual.
- Capital expenditures are budgeted as an expense in the enterprise funds. Under GAAP, these expenditures are reclassified as fixed assets.

Basis of Budgeting

The City of Dixon uses a base budget budgeting method. Each department requests an annual appropriation sufficient to fund current service levels and other costs the department is responsible for managing.

The budget base year is the prior years' adopted budget, reducing it for any one-time expenditure, increasing it for known impacts (such as increased utility costs, and salary and benefit negotiated increases) and adding new proposed programs or activities.

Budget Reserve

General Fund Reserve

The beginning fund balance available reserve is comprised of the June 30th unassigned fund balance of the General Fund No. 100, plus the carry-over encumbrance reserves from the prior fiscal year which will be re-budgeted in the next fiscal year and the total fund balance of the General Fund Contingency Reserve Fund No. 101 as of June 30th.

It is the policy of the City Council of the City of Dixon to maintain a minimum General Fund reserve level of at least 25%, depending upon the City's economic conditions. A higher reserve level is desirable and has been maintained for the last few years.

Reserve Levels for Other Funds and related Agencies

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

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

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

Definition of Balanced Budget

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

Appropriation Authority

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

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

Encumbrances

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

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Organization Chart

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Staffing Chart

City of Dixon

FULL AND PERMANENT PART TIME CITY STAFFING

DEPARTMENT	FISCAL YEAR						
	13/14	14/15	15/16	16/17	17/18	18/19	19/20
City Manager ¹	2.00	2.00	2.00	2.00	2.00	2.00	1.00
City Clerk	1.00	1.00	1.00	1.00	3.88	4.00	4.00
Administrative Services ²	9.75	9.75	9.88	9.88	7.00	9.00	9.00
Human Resources ³	1.75	1.75	1.75	1.75	1.75	1.75	2.00
Community Development ¹	3.13	2.98	3.00	4.00	4.00	5.00	6.00
City Engineering/Public Works	5.45	5.65	6.20	4.63	4.63	7.00	7.00
Parks/Building Maintenance	7.63	8.15	7.48	9.80	10.80	12.00	12.00
Street Maintenance	3.50	3.50	2.70	2.70	2.70	4.75	4.75
Storm Drain Maintenance	-	-	0.75	0.75	0.95	1.00	1.00
Landscape/Lighting/ A.D.	1.00	1.00	1.97	1.30	0.90	0.50	0.50
Police	30.00	30.00	31.00	31.00	31.00	33.00	33.00
Fire	21.00	24.00	24.00	25.00	23.00	23.00	23.00
Recreation	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Senior Center	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sewer	7.05	6.70	6.80	6.77	7.38	6.23	6.23
Water ⁴	-	-	0.60	0.55	0.55	3.00	4.00
Transit	5.75	5.75	5.75	6.50	7.50	7.50	7.75
Gas Tax	-	-	0.50	0.50	0.50	0.50	0.50
TOTAL:	101.01	104.23	107.38	110.13	110.53	122.23	123.73

¹ During FY 2019, Economic Development/Grants Manager position was moved from City Manager Department to Community Development Department.

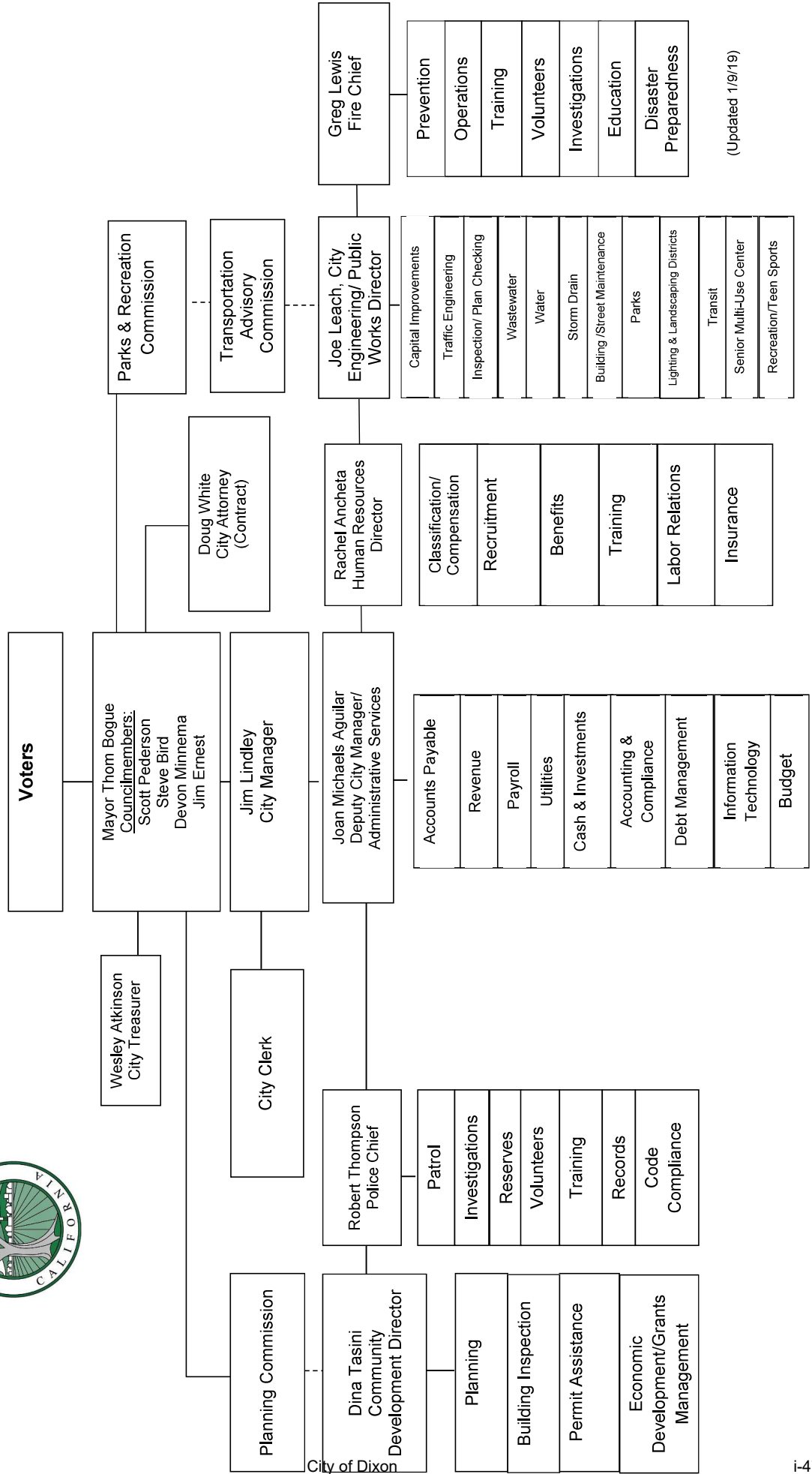
² Computer Support Technician was added in during FY 2018 and Account Clerk I was added to FY 2019 to Admin Services at budget adoption.

³ During FY 2019, Human Resources Specialist was restored to 1.0 FTE.

⁴ During FY 2019, Water Operator I position was added to Water.



CITY OF DIXON 2019-20 ORGANIZATIONAL CHART



(Updated 1/9/19)

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General Fund

General Fund

General (Purpose) Fund 100

The General Purpose Fund known simply as the General Fund is the primary source for discretionary spending that is not restricted by the source of the funds received. There are five functional areas in the General Fund each of which contains a number of departments representing the activities of a full service City. The divisions are: 1) Administration, 2) Development Services, 3) Community Facilities, 4) Public Safety and 5) Non-departmental.

Administration is comprised of the City Council, Manager, Attorney, Clerk, Administrative Services (Finance and Information Technology), Human Resources/Risk Management, and Insurance budgets. Development Services includes Community Development, Building Inspection, and Engineering department budgets. Community Services includes the Public Works Operations and Maintenance, Storm Drain and Parks, Streets and Building Maintenance department budgets, as well as the Recreation and Senior Center department budgets. Public Safety is comprised of the Police, Code Enforcement, and Fire department budgets.

Non-Departmental is the departmental budget for expenditures such as contingencies and transfers, which are not related to a particular department.

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND 100 and 101

SUMMARY OF FY 2019 PROJECTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2018	\$ 11,325,956
ESTIMATED FY 2018-19	<u>Projected Year-End</u>
ESTIMATED REVENUE	19,718,379
TRANSFERS IN	<u>1,331,035</u>
ESTIMATED REVENUE AND TRANSFERS	<u>21,049,414</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	32,375,370
TOTAL ESTIMATED EXPENDITURES & TRANSFERS	17,551,613
TRANSFERS OUT (Fund 100)	2,113,274
TRANSFERS OUT, (Fund 101)	<u>888,615</u>
Sub-Total Appropriations/Transfers (Recurring)	20,553,502
One-time Items, inc capital	<u>4,121,551</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>24,675,053</u>
 ESTIMATED FUND BALANCE JUNE 2019	 7,700,317
Budget Reserve (%)	35.53%

SUMMARY OF FY 2020 ADOPTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2019 (estimated)	\$ 7,700,317
ADOPTED FY 2019-20 BUDGET	<u>Amount</u>
ADOPTED REVENUE	18,958,764
TRANSFERS IN	<u>1,570,455</u>
Sub-total Revenues & Transfers (Recurring)	20,529,219
One-time Revenue	<u>1,084,327</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>21,613,546</u>
 TOTAL ESTIMATED AVAILABLE RESOURCES	 \$ 29,313,863
TOTAL RECURRING APPROPRIATIONS	18,836,541
TRANSFERS OUT (Fund 100)	<u>1,326,080</u>
Sub-Total Appropriations/Transfers (Recurring)	20,162,621
One-time Items, inc capital	<u>2,796,265</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>22,958,886</u>
 ESTIMATED FUND BALANCE JUNE 2020	 \$ 6,354,977
Budget Reserve (%)	29.38%

CITY OF DIXON

GENERAL FUND 100

		FY 2019			FY 2020		
		OPERATING					
		SALARY	EXPENSES	BUDGET	SALARY	OPERATING	BUDGET
		AND	AND		AND	EXPENSES	
DEPARTMENT		BENEFITS	CAPITAL	PROJECTIONS	BENEFITS	AND CAPITAL	
000 Non Departmental ¹		-	2,310,114	2,310,114	-	1,513,068	1,513,068
111 City Council		89,828	101,424	191,252	97,049	67,699	164,748
112 City Manager		321,821	177,061	498,882	308,551	19,040	327,591
113 City Clerk		299,019	163,761	462,780	351,693	62,375	414,068
114 Administrative Services		931,502	354,095	1,285,597	1,038,538	307,425	1,345,963
115 Human Resources		242,428	130,479	372,907	261,783	116,676	378,459
118 City Attorney		-	788,265	788,265	-	617,500	617,500
119 Insurance		-	319,476	319,476	-	357,723	357,723
132 Community Development		584,100	121,592	705,692	680,524	120,549	801,073
143 Engineering		584,770	1,897,874	2,482,644	868,658	1,000,977	1,869,635
152 PW Parks Maintenance		1,153,173	1,131,359	2,284,532	1,269,399	1,427,910	2,697,309
153 PW Street Maintenance		409,339	421,335	830,674	477,181	178,900	656,081
154 PW Storm Maintenance		103,740	125,362	229,102	127,661	92,955	220,616
161 Police		4,312,279	1,366,217	5,678,496	5,052,388	893,305	5,945,693
166 Fire		3,878,952	1,124,310	5,003,262	3,900,622	1,204,350	5,104,972
171 Recreation		213,571	18,215	231,786	277,330	16,100	293,430
172 S/MUC		93,513	17,461	110,974	115,657	135,300	250,957
TOTALS		13,218,037	10,568,400	23,786,438	14,827,034	8,131,852	22,958,886
Non-Recurring &							
Capital Expenditures		(222,767)	(3,898,784)	(4,121,551)	(71,118)	(2,725,147)	(2,796,265)
Total Recurring							
General Fund Budget		12,995,270	6,669,616	19,664,887	14,755,916	5,406,705	20,162,621
Transfers Out		-	(2,113,274)	(2,113,274)	-	(1,326,080)	(1,326,080)
Total without Transfers		12,995,270	4,556,342	17,551,613	14,755,916	4,080,625	18,836,541

Note: ¹Dept 000 includes transfers

City of Dixon Budget FY 2019-20

000 - NON-DEPARTMENTAL

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-000-401100-0000	Homeowners Exemption	32,678	33,135	32,489	32,767
100-000-401200-0000	Secured Property Taxes	3,473,477	3,723,010	3,927,234	3,986,143
100-000-401300-0000	Supplemental Taxes	70,138	87,369	78,655	80,228
100-000-401400-0000	Unsecured Property Taxes	202,981	192,878	172,844	176,301
100-000-401500-0000	Property Transfer Tax	112,219	112,876	92,519	95,295
100-000-411250-0000	VLF/ERAF Swap	1,410,142	1,521,686	1,610,618	1,696,171
100-000-411300-0000	Sales & Use Tax	8,699,601	8,611,028	9,090,758	8,606,197
100-000-411400-0000	Sales Tax - Public Safety	83,071	87,651	93,255	94,416
100-000-415100-0000	Business Licenses	89,387	90,537	89,630	90,975
100-000-415200-0000	Franchise Tax - Cable TV	77,845	74,059	73,850	75,327
100-000-415210-0000	Franchise Tax-Pac Bell (AT&T)	30,689	24,014	22,815	23,050
100-000-415211-0000	Franchise Tax - Pac Bell PEG	-	987	3,900	3,900
100-000-415300-0000	Franchise Tax - PGE	136,270	149,607	139,013	141,630
100-000-415400-0000	Franchise Tax - Refuse	349,036	388,216	384,756	391,425
100-000-415600-0000	Transient Occupancy Tax	563,561	575,498	600,800	612,816
100-000-420200-0000	Admin Fees - City Management	13,065	1,610	1,530	2,200
100-000-420300-0000	Admin Fees - Finance	13,003	19,991	39,019	25,375
100-000-420310-0000	Admin Fees- SB1186 Bus Lic Fee	58	218	200	150
100-000-420400-0000	Admin Fees - Public Works	219,278	239,654	280,835	307,620
100-000-420450-0000	Admin Fees - Police	-	52,352	15,265	14,780
100-000-421000-0000	Arena Use	9,502	7,793	8,735	7,940
100-000-421100-0000	Athletic Field Use	5,228	7,977	3,085	6,000
100-000-421200-0000	Bicycle Permits	26	10	-	-
100-000-421300-0000	Building Permits	377,488	364,442	249,058	326,995
100-000-428400-0000	Dog License	20,016	2	19,097	20,000
100-000-428500-0000	Encroachment Inspection Fee	656,698	409,136	163,740	80,000
100-000-428600-0000	Fire Contract Service Fee	640,207	717,913	675,324	688,830
100-000-428700-0000	Fire Dept Fees	78,225	105,870	78,215	75,725
100-000-428750-0000	Fire Dept Fees-Training	-	1,050	-	-
100-000-428750-1105	Fire Dept. Fees - Fire Academy	31,942	28,704	30,000	18,000
100-000-428750-1106	Fire Dept Fees-Hosted Training	22,655	7,595	-	-
100-000-428800-0000	Fire Dept Permits	8,925	9,831	10,870	9,100
100-000-428801-0000	Fireworks Stand fees	850	1,325	1,300	1,000
100-000-428900-0000	Fire Extrication Fees	25	50	-	-
100-000-428901-0000	EMS First Responder Fee	-	-	54,920	68,190
100-000-429000-0000	Garage Sale Permits	1,410	1,575	1,555	1,600
100-000-429200-0257	Cannabis Pilot Program Fees	15,000	-	-	-
100-000-429300-0000	Misdemeanor Fines	11,667	10,811	11,171	11,215
100-000-429700-0000	Other Permits	35,351	26,625	15,380	16,150
100-000-429900-0000	Parking Fines	2,152	9,156	10,125	11,000
100-000-433100-0000	Plan Check Fee	218,667	204,034	179,642	186,245
100-000-433200-0000	Plan Check Fee - Engineering	160,425	23,611	229,186	956,327
100-000-433300-0000	Planning & Zoning Charges	23,450	32,655	14,040	19,245
100-000-433350-0000	Planning - Reimburse Agreement	-	20,251	13,548	15,000
100-000-433400-0000	Police Dance Security Fee	1,515	150	-	-
100-000-433500-0000	Police Dept Fees	7,463	8,715	42,270	35,475
100-000-433520-1117	Police Dept Fees - SRO Reimb	-	-	62,171	71,830
100-000-434000-0000	Rental Reservations	7,558	6,001	5,560	6,000
100-000-434100-0000	Rental - S/MUC	13,401	17,851	12,710	15,050
100-000-434200-0000	Rental - Softball Lights	4,220	9,127	3,417	6,025
100-000-436000-0000	State Highway Maintenance	10,500	7,875	10,500	10,500
100-000-436100-0000	Std Plans/Specs/Publications	-	-	35	-
100-000-436300-0000	Swim Team Dolphins	14,113	9,927	7,280	8,000
100-000-436400-0000	Swimming - Lap Swim	6,128	6,124	6,100	6,200
100-000-436500-0000	Swimming Instructions	28,201	39,464	35,000	37,000
100-000-436600-0000	Swimming Pool Admissions	12,620	15,838	16,000	16,000
100-000-436700-0000	Swimming Pool Rentals	5,675	5,984	5,750	5,905
100-000-436800-0000	Concessions	808	1,240	800	900
100-000-460100-0000	Abandoned Vehicle Program	19,295	9,567	9,788	9,600
100-000-460400-0000	Copies	200	75	75	75
100-000-460500-0000	Donations	-	3,419	500	-

City of Dixon Budget FY 2019-20

000 - NON-DEPARTMENTAL

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-000-460600-0000	Emergency Cost Recovery Prog	413,510	294,798	362,973	175,000
100-000-460700-0000	EMS Fire Project	119,378	89,534	159,400	151,396
100-000-460900-1002	Grant Funds - Police/Avoid 10	2,554	-	-	-
100-000-460900-1007	Grant Funds - Police/BVP	-	2,352	2,603	2,800
100-000-461000-0000	Grant Funds - PW	19,134	10,197	5,213	-
100-000-461115-1107	Grant - FEMA SAFER Volunteer	6,250	-	-	-
100-000-461500-0000	Insurance Settlement	3,073	5,260	3,745	-
100-000-461600-0000	Interest Earned	80,180	130,264	149,415	153,195
100-000-461700-0000	Lease Revenue	137,535	138,574	140,928	141,345
100-000-461800-0000	Miscellaneous Income	67,376	25,768	14,265	15,000
100-000-461800-0247	Misc Income - Reimbursements	23,083	14,716	61,525	22,500
100-000-462050-3003	DUSD Reimbursements - Meetings	1,582	2,362	2,414	2,500
100-000-462050-3004	Reimbursements - Library Mtgs	238	731	1,180	1,250
100-000-462100-0000	POST Reimbursement	285	1,659	300	300
100-000-462600-0000	Sale of Property	-	156,349	-	-
100-000-462700-0000	SB-90 Reimbursements	11,890	14,915	10,515	10,917
100-000-463000-0000	Special Trips (Self Funded)	195	-	-	-
100-000-463100-0000	Worker's Comp Refund	70,353	135,350	-	-
100-000-463101-0000	Liability Insurance Refund	14,870	25,674	-	-
100-000-470100-0000	Unrealized Gain on Investments	(19,370)	(35,441)	45,101	-
Fund Revenue		18,980,219	19,131,211	19,696,509	19,880,091
100-000-491103-0000	Transfer from Recreation	16,060	17,189	18,787	8,082
100-000-491107-0000	Transfer from Public Benefit	-	-	-	3,000
100-000-491108-0000	Transfer from User Tech Fee	-	-	12,420	11,105
100-000-491305-0000	Transfer from Sewer O & M	312,070	341,901	413,297	363,267
100-000-491310-0000	Transfer from Sewer Imprvmt.	1,314	29,226	32,362	4,448
100-000-491315-0000	Transfer from Sewer Rehab	6,062	4,984	5,725	3,907
100-000-491316-0000	Transfer from Sewer Mixed	184	263	287	5,704
100-000-491331-0000	Transfer from Water O&M	128,418	148,485	184,065	197,749
100-000-491334-0000	Transfer from Water Capital Proj	-	124	135	2,478
100-000-491335-0000	Transfer from Water Cap Proj Rehab	1,514	1,843	2,018	23,336
100-000-491350-0000	Transfer from Transit O & M	68,815	80,872	89,040	221,787
100-000-491410-0000	Transfer from Fire CIP	-	-	8,444	3,005
100-000-491420-0000	Transfer from Police CIP	-	-	6,333	2,941
100-000-491430-0000	Transfer from City Facilities	-	-	2,111	3,168
100-000-491440-0000	Transfer from Public Works	-	-	18,477	5,932
100-000-491460-0000	Transfer from Transportation	-	-	14,205	24,021
100-000-491480-0000	Transfer from Recreation CIP	-	-	1,428	13,641
100-000-491481-0000	Transfer from Capital Projects	40,675	34,601	112	4,303
100-000-491530-0000	Transfer from Gas Tax	245,470	204,502	212,594	272,194
100-000-491540-0000	Transfer from Traffic Safety	587	1,277	1,396	4,122
100-000-491600-0000	Transfer from L&L	-	-	-	17,575
100-000-491651-0000	Transfer from Valley Glen CFD	-	-	4,563	19,318
100-000-491655-0000	Transfer from CFD	1,605	5,017	997	5,745
100-000-491720-0000	Transfer from NFSAD	2,167	183	199	122
100-000-491740-0000	Transfer from Successor Agency	140,563	140,389	117,026	168,880
100-000-491820-0000	Transfer from Equip Replace	31,451	28,679	86,562	117,625
100-000-491830-0000	Transfer from Building Reserve	-	20,047	28,452	110,000
100-000-491831-0000	Transfer from Infrastructure Rsv	28,103	13,836	70,000	86,000
100-000-491832-0000	Transfer from Technology Replacement	-	-	-	15,000
Transfers In		1,025,058	1,073,418	1,331,035	1,718,455
100-000-521901-0000	Credit Card Payments	-	-	8,685	26,050
100-000-522400-0000	Consultants - Professional	-	10,208	32,500	-
100-000-523800-0000	County Charges	47,996	46,533	44,689	50,230
100-000-529400-0000	Lease Purchase - Solar	108,884	103,392	105,966	110,708
100-000-560400-0000	Capital Outlay	161,451	-	5,000	-
100-000-565245-0000	Fines and Forfeitures	-	1,932	-	-
Dept Expenditures		318,331	162,065	196,840	186,988
100-000-591103-0000	Transfer to Recreation	4,853	5,099	8,416	6,500

City of Dixon Budget FY 2019-20
000 - NON-DEPARTMENTAL

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-000-591108-0000	Transfer to User Tech Fee Fund	34,728	-	-	-
100-000-591190-0000	Transfer to Planning Agreements	83,282	16,652	40,798	-
100-000-591275-0000	Transfer to Lease Financing	232,256	205,165	-	-
100-000-591400-0000	Transfer to Unrestricted CIP	-	-	50,054	200,000
100-000-591401-0000	Transfer to Pardi Market Plaza	67,701	108,040	1,293,181	458,700
100-000-591527-0000	Transfer to Low Mod Housing	-	-	-	29,600
100-000-591530-0000	Transfer to Gas Tax	-	-	21,800	-
100-000-591540-0000	Transfer to Traffic Safety	-	-	36,000	-
100-000-591545-0000	Transfer to CASp Cert & Training	-	-	7,500	-
100-000-591572-0000	Transfer to CDBG Rehab Grant	-	258,561	-	-
100-000-591600-0000	Transfer to L&L	53,863	80,834	90,525	66,280
100-000-591820-0000	Transfer to Equipment Repl.	-	-	100,000	100,000
100-000-591830-0000	Transfer to Building Reserve	50,000	50,000	100,000	100,000
100-000-591831-0000	Transfer to Infrastructure Reserve	50,000	-	-	-
100-000-591832-0000	Transfer to Technology Replacement	40,000	40,000	40,000	40,000
100-000-591840-0000	Transfer to PERS Stabilization	-	-	75,000	75,000
100-000-591841-0000	Transfer to OPEB Reserve	500,000	250,000	250,000	250,000
Transfers Out		1,116,682	1,014,351	2,113,274	1,326,080
TOTAL FUND REVENUE		20,005,277	20,204,629	21,027,544	21,598,546
TOTAL DEPT EXPENDITURES/TRANSFERS		1,435,013	1,176,416	2,310,114	1,513,068

City of Dixon Budget FY 2019-20
000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)
OPERATING EXPENSES SUMMARY SHEET

Account Code	2019		2020	Brief Detail Description
	Budget	Estimated	Budget	
521901	13,025	8,685	26,050	Credit card fees and processing equipment
522400	-	32,500	-	Citywide fee study to be undertaken
523800	53,810	44,689	50,230	Property Tax Administration Fees
529400	105,966	105,966	110,708	Solar Panel Lease Payments
560400	37,500	5,000	-	Capital Outlay - none in FY 19-20
590103	18,673	8,416	6,500	Transfer to Recreation
590300	90,525	90,525	66,280	Transfer to L&L
590820	100,000	100,000	100,000	Transfer to Equipment Replacement
590830	100,000	100,000	100,000	Transfer to Building Reserve
590832	40,000	40,000	40,000	Transfer to Technology Reserve
591190	40,798	40,798	-	Transfer to Planning Agreements
591400	-	50,054	200,000	Transfer to Unrestricted CIP for Council AV Project
591530	21,800	21,800	-	Transfer to Gas Tax
591400	36,000	36,000	-	Transfer to Traffic Safety
591401	1,293,181	1,293,181	458,700	Transfer for Pardi Market Fund
591527	-	-	29,600	Transfer to Low Mod Housing (represents 20% of RDA loan repayment to GF approved as part of 19-20 ROPS)
591545	7,500	7,500	-	Transfer to CASp Fund
591572	102,671	-	-	Transfer to CDBG Rehab Grant
591840	75,000	75,000	-	Transfer to PERS Stabilization Fund
591841	250,000	250,000	250,000	Transfer to OPEB Reserve
Total	2,386,449	2,310,114	1,438,068	

City Council

The City Council is comprised of a directly elected Mayor and four (4) district elected City Council members. The Mayor and Council Members are elected for a four (4) year term. The City Council is the policy making legislative body of the City of Dixon. The City Council acts upon all legislative matters concerning the City, approving and adopting ordinances, resolutions and other matters requiring overall policy decisions and leadership. The City Council appoints the City Manager and the City Attorney as well as various commissions, boards and citizen advisory committees to ensure broad based citizen input into the City's affairs to meet community needs and sustain demanded service levels; directs staff to initiate new programs to update existing services, determines the ability of the City to provide financing for the budget, and oversees the financial condition of the city. The City Council also serves as the Board of Directors for the Successor Agency of the City of Dixon (former Redevelopment Agency) and the Dixon Public Financing Authority.

City Council Mission

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

<u>Name</u>	<u>Position</u>	<u>Term</u>
Thom Bogue	Mayor	2016-2020
Scott Pederson	Vice-Mayor	2018-2022
Steve Bird	Councilmember	2016-2020
Devon Minnema	Councilmember	2016-2020
Jim Ernest	Councilmember	2018-2022

City of Dixon Budget FY 2019-20
111 - CITY COUNCIL

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-111-511100-0000	Salaries/Wages PT	26,865	30,650	33,210	33,450
100-111-511170-0000	Commissions/Committees	7,100	6,250	6,650	9,900
100-111-512100-0000	Medicare	2,564	2,712	2,952	6,806
100-111-512400-0000	Health Insurance	41,865	42,415	45,856	45,675
100-111-512600-0000	Worker's Comp Insurance	1,119	1,458	1,161	1,218
100-111-521800-0000	Communications	2,288	3,185	3,034	2,880
100-111-524200-0000	Dues/Subscriptions	36,030	36,654	36,342	39,164
100-111-526000-0000	Equip Repairs/Maintenance	1,016	-	-	-
100-111-530200-0000	Meetings/Seminars	7,921	7,518	8,900	8,500
100-111-531000-0000	Mileage Reimbursement	1,451	1,334	1,390	1,400
100-111-531600-0000	Office Supplies	215	154	300	300
100-111-535600-0000	Special Supplies	3,535	9,534	14,842	6,955
100-111-535650-0000	Subsidies to Comm Groups	6,291	623	35,463	8,500
100-111-560750-1118	Project Admin-Direct: Pub Event	-	-	1,153	-
TOTAL DEPT. EXPENDITURES		138,261	142,487	191,252	164,748

City of Dixon Budget FY 2019-20
111 - CITY COUNCIL
OPERATING EXPENSES SUMMARY SHEET

Account Code	2019		2020		Brief Detail Description
	Budget	Estimated	Budget		
521800	3,200	3,034	2,880		iPad monthly access and insurance
524200	38,780	36,342	39,164		League dues \$7,000; League North Bay \$250; Travis RAFC \$150; LAFCO \$10,000; ABAG \$5,139; Granicus subscription & Open Platform; Travis Consortium \$2,000; included inflationary factor
530200	12,000	8,900	8,500		Annual League Conference (Long Beach), Solano EDC, Dixon Chamber installation lunch
531000	1,700	1,390	1,400		Mileage reimbursement
531600	400	300	300		Office Supplies, including business cards
535600	14,916	14,842	6,955		Name plaques, publications, drinking water at City Hall; Closed Session meals
535650	33,500	35,463	8,500		Staff time for Grillin n Chillin; In 18-19, support for Teen Center \$25,000 and Shelter Inc. \$4,000
560750-1118	-	1,153	-		Project Admin - Public Event
Total	104,496	101,424	67,699		

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

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

Title	FTE	Full Time Equiv. Pay 511000	Soc Sec/ Medicare 512100	Health Insurance 512400	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:						
Mayor	1.00	7,350	1,114	7,209	207	15,879
Councilmember	1.00	6,270	1,764	16,788	176	24,998
Councilmember	1.00	6,270	1,031	7,209	176	14,686
Councilmember	1.00	6,270	1,031	7,209	176	14,686
Councilmember	1.00	6,270	1,031	7,209	176	14,686
Treasurer	1.00	1,020	78	-	29	1,127
Planning Commission	7.00	4,200	321	-	118	4,639
Parks & Recreation Commission	6.00	3,600	275	-	101	3,977
Transportation Commission	7.00	2,100	161	-	59	2,320
Subtotal:	26.00	43,350	6,806	45,624	1,218	96,998
<i>Other payroll costs:</i>						
PERS Health Administration		-	51	-	-	51
Subtotal:		-	51	-	-	51
GRAND TOTAL:	26.00	43,350	6,857	45,624	1,218	97,049

City Manager

The City Manager is appointed by the City Council and is the Chief Administrative Officer of the City. Jim Lindley was appointed as the Dixon City Manager beginning on March 12, 2012.

The City Manager is responsible for providing support and advice to the City Council; offering leadership and policy support for departments; fostering community partnerships and interagency collaboration; connecting citizens with their community; providing legislative policy support; and guiding the City's continuing transformation to a highly customer focused team.

The City Manager is responsible for the efficient and effective operation of all City departmental programs and services. The City Manager advises the City Council on the financial condition of the City; makes recommendations to the City Council on all legislative policy matters and supervises all of the appointed department managers, except the City Attorney, who is appointed by the City Council. The City Manager also functions as the Executive Director of the Dixon Public Financing Authority, the Chief Executive Officer of the Dixon Successor Agency, and is responsible for the operation of the water utility.

City Manager Mission

The City Manager will provide effective policy recommendations to the City Council and leadership and guidance to the City of Dixon organization in providing services to the Citizens of Dixon.

Current Year – 2019 – Department Accomplishments

- Provide high-level policy and strategic direction to City departments on major citywide initiatives, including the update of the City's General Plan, water implementation, economic development activities, and others.
- Completed labor negotiations with DPOA resulting in a Memorandum of Understanding (MOU) with a term through June 30, 2021.
- Coordinated with staff on the development of the Southwest area.
- Worked toward achieving financial stability and a responsible capital improvement approach with adoption of the Water Rate Study after a series of Council study sessions presenting options to the community and customers within the City's water area.

Budget Year - 2020 - Department Work Plan/Goals

- Improving and forging relationships that help us continue to build a strong, sustainable community featuring a balance of high quality services.
- Serve as Chief Negotiator for labor unit contracts whose term concludes on June 30, 2020
- Enhance the community through management of resources with staffing and capital budgets with recurring expenditures supported by recurring revenues within the General Fund.

City of Dixon Budget FY 2019-20
112 - CITY MANAGER

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-112-511000-0000	Salaries/Wages	256,804	240,676	200,188	203,573
100-112-511010-0000	Admin Leave Paid	679	2,615	23,365	-
100-112-511020-0000	Comp Paid	1,697	-	-	-
100-112-511700-0000	Auto Allowance	4,800	4,800	6,800	7,200
100-112-511900-0000	Separation Pay	-	95,663	-	-
100-112-512100-0000	Medicare	3,732	4,912	3,154	3,285
100-112-512200-0000	Retirement	49,004	68,537	68,458	77,065
100-112-512220-0000	PARS 403b Suppl. Retire Plan	24,439	-	-	-
100-112-512300-0000	Disability Insurance	989	773	827	648
100-112-512400-0000	Health Insurance	29,230	23,265	18,094	15,844
100-112-512600-0000	Worker's Comp Insurance	1,569	1,414	934	936
100-112-521200-0000	Business Development	-	501	-	-
100-112-521800-0209	Communications - Emp Stipend	2,040	1,800	1,330	1,140
100-112-522400-0000	Consultants - Professional	6,126	30,776	12,252	8,000
100-112-522600-0000	Contr Servs - Non Professional	1,322	-	-	-
100-112-524200-0000	Dues/Subscriptions	9,780	9,740	8,400	2,500
100-112-529800-0000	Housing Loan	-	-	150,000	-
100-112-530200-0000	Meetings/Seminars	3,030	1,644	3,400	6,400
100-112-531000-0000	Mileage Reimbursement	-	332	179	-
100-112-531600-0000	Office Supplies	141	228	200	200
100-112-535600-0000	Special Supplies	1,249	1,758	1,300	800
100-112-535750-0000	Training	250	-	-	-
TOTAL DEPT. EXPENDITURES		396,881	489,434	498,882	327,591

City of Dixon Budget FY 2019-20
112 - CITY MANAGER
OPERATING EXPENSES SUMMARY SHEET

Account Code	2019		2020	Brief Detail Description
	Budget	Estimated	Budget	
521800-0209	1,330	1,330	1,140	Communications - Employee Stipend
522400	15,724	12,252	8,000	Consultants Professional - HdL property tax (split w/ 114)
524200	10,500	8,400	2,500	California City Manager Foundation (CCMF); may cover a portion of City Clerk's operations
529800	150,000	150,000	-	Housing Loan for City Manager
530200	4,500	3,400	6,400	League Annual seminar and City Manager conference
531600	200	200	200	Office Supplies
535600	1,300	1,300	800	Special Supplies
Total	183,554	177,061	19,040	

CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20

GENERAL FUND 100
DEPT. 112
CITY MANAGER

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
City Manager	1.00	210,773	77,065	15,750	3,285	648	936	308,457
Subtotal:	1.00	210,773	77,065	15,750	3,285	648	936	308,457
<i>Other payroll costs:</i>								
PERS Health Admin/Sr. Mgmt Life Ins		-	-	94	-	-	-	94
Subtotal:		-	-	94	-	-	-	94
GRAND TOTAL:	1.00	210,773	77,065	15,844	3,285	648	936	308,551

City Clerk

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

City Clerk Mission

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

Current Year – 2019 – Department Accomplishments

- Conducted the 2018 election that included a ballot initiative for a special sales tax increase.
- Worked through several staffing changes within the City Clerk's Office.
- With the assistance of the Deputy City Manager and coordination by City Attorney's Office, adopted an updated Records Retention Policy.
- Coordinated the annual Form 700 filing.

Budget Year –2020 – Department Work Plan/Goals

- Continue to work with departments on Records Retention.
- Continue to provide excellent customer service to the public and other departments.
- Research a City-wide electronic agenda management system.

City of Dixon Budget FY 2019-20
113 - CITY CLERK

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-113-511000-0000	Salaries/Wages	111,725	243,551	171,304	219,068
100-113-511010-0000	Admin Leave Paid	1,030	52	-	-
100-113-511100-0000	Salaries/Wages PT	5,013	8,169	5,970	8,195
100-113-511200-0000	Overtime	-	-	359	-
100-113-511900-0000	Separation Pay	4,616	210	16,061	-
100-113-512100-0000	Medicare	1,863	3,914	3,490	4,138
100-113-512200-0000	Retirement	33,057	53,547	28,128	59,685
100-113-512210-0000	Retirement-PARS	-	106	77	107
100-113-512300-0000	Disability Insurance	357	973	348	991
100-113-512400-0000	Health Insurance	19,602	41,832	36,500	45,986
100-113-512401-0000	Retiree Health	-	4,679	33,548	12,428
100-113-512500-0000	Unemployment Insurance	-	-	2,288	-
100-113-512600-0000	Worker's Comp Insurance	692	1,448	946	1,095
100-113-520400-0000	Advertising/Publications	7,560	24,445	13,250	13,000
100-113-521800-0000	Communications	-	283	358	400
100-113-522400-0000	Consultants - Professional	35,598	3,818	84,635	14,000
100-113-522600-0000	Contr Servs - Non Professional	1,683	1,419	1,426	1,500
100-113-524000-0000	Exams/Physicals/Testing	-	-	-	100
100-113-524200-0000	Dues/Subscriptions	1,410	642	585	600
100-113-524600-0000	Elections	37,480	-	38,045	-
100-113-530200-0000	Meetings/Seminars	2,268	5,324	3,095	5,275
100-113-531000-0000	Mileage Reimbursement	1,033	1,262	1,000	1,000
100-113-531400-0000	Office Equip Maint/Rental	3,081	2,921	2,575	3,000
100-113-531600-0000	Office Supplies	2,060	1,600	2,030	2,500
100-113-531600-0103	Office Supp -General City Hall	1,895	4,625	3,260	6,000
100-113-532800-0000	Postage	11,882	9,099	13,202	15,000
100-113-535600-0000	Special Supplies	-	-	300	-
TOTAL DEPT. EXPENDITURES		283,905	413,917	462,780	414,068

City of Dixon Budget FY 2019-20

113 - CITY CLERK

OPERATING EXPENSES SUMMARY

Account Code	2019		2020		Brief Detail Description
	Budget	Estimated	Budget		
520400	15,000	13,250	13,000		Advertising public hearings; bid and public notices; publishing ordinances.
521800	400	358	400		Communications - iPad monthly access and insurance
522400	75,795	84,635	14,000		Consultants - Code Publishing for updates to municipal code; Hearing Officer Services \$10,000 max per fiscal year
522600	2,000	1,426	1,500		City Hall alarm contract
524000	200	-	100		Exams/Physicals/Testing
524200	900	585	600		Professional organization membership dues and subscriptions -CCAC, IIMC
524600	50,000	38,045	-		No general election in FY 19-20
530200	5,275	3,095	5,275		Conferences and Seminars for: LOCC New Law and Election Seminar, \$975; CCAC Annual Conference, \$1,150; CCAC Division meetings, \$300; training for Deputy City Clerk.
531000	1,300	1,000	1,000		Employee mileage reimbursement for: classes, seminars, training, out-of-town meetings, etc.
531400	13,763	2,575	3,000		Office equipment rental and agreements - records retention management - Corodata
531600	2,500	2,030	2,500		Office Supplies - printer cartridges, handbook binding supplies
531600-0103	6,000	3,260	6,000		City Hall general office supplies
532800	13,000	13,202	15,000		City postage meter and postage supplies
535600	700	300	-		Special Supplies
Total	186,833	163,761	62,375		

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

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

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512700	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 513300	Total Employee
<i>PERMANENT EMPLOYEES:</i>									
City Clerk ¹	1.00	85,478	-	32,323	7,209	1,344	368	391	127,112
Senior Administrative Clerk	1.00	58,296	-	22,044	7,209	950	254	270	89,024
Administrative Clerk I	1.00	38,072	-	2,689	16,788	795	187	198	58,729
Administrative Clerk I	1.00	37,222	-	2,629	14,601	751	182	194	55,579
Subtotal:	4.00	219,068	-	59,685	45,807	3,841	991	1,052	330,444
<i>Temporary Personnel</i>									
	Hours								
Audio Video Technician	550	-	8,195	107	-	119	-	43	8,464
Subtotal:	550	-	8,195	107	-	119	-	43	8,464
Other payroll costs:									
PERS Health Administration		-	-	-	179	-	-	-	179
Retirement Health Benefit		-	-	-	12,428	178	-	-	12,606
Subtotal:		-	-	-	12,607	178	-	-	12,785
GRAND TOTAL:	4.00	219,068	8,195	59,792	58,414	4,138	991	1,095	351,693

¹ City Clerk position currently underfilled by Deputy City Clerk.

Administrative Services

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

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

Administrative Services Mission

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

Current Year – 2019 – Department Accomplishments

- Issued Community Facilities District No. 2015-1 (Valley Glen No. 2) Special Tax Bonds, Series 2019.
- Retained services for cost allocation study to be completed, updated Council and results incorporated into 19-20 budget.
- Completed City of Dixon website re-design and staff training.
- Upgraded the City's financial system to be cloud based, continued archiving records to electronic format such as accounts payable and cash receipts.
- Through staff augmentation, utility operations will transition to monthly bills.

Budget Year – 2020 – Department Work Plan/Goals

- Implement new modules in financial system – purchase orders and project administration.
- Create new chart of accounts in financial system.
- Work with financing team for Community Facilities District (CFD) formation for the Homestead project in the Southwest portion of the City (Summer 2019) and potential debt (Spring 2020).
- Pursue SRF (State Revolving Fund) or other debt mechanism for financing needed water capital infrastructure as per the Council approved water rate study.
- Assist with costing for labor contracts through supporting the City's chief negotiator and the team for Memorandum of Understanding (MOU's).

City of Dixon Budget FY 2019-20
114 - ADMINISTRATIVE SERVICES

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-114-511000-0000	Salaries/Wages	570,053	479,768	534,813	587,919
100-114-511000-0102	Salaries/Wages - IT	81,309	108,410	140,473	145,811
100-114-511010-0000	Admin Leave Paid	-	1,114	1,111	-
100-114-511020-0000	Comp Paid	2,530	-	-	-
100-114-511200-0000	Overtime	104	640	-	-
100-114-511900-0000	Separation Pay	4,389	6,828	-	-
100-114-512100-0000	Medicare	8,829	7,400	8,304	9,646
100-114-512100-0102	Medicare - IT	1,306	1,694	2,181	2,375
100-114-512200-0000	Retirement	121,674	133,943	145,941	173,368
100-114-512200-0102	Retirement - IT	5,330	8,208	9,663	10,298
100-114-512300-0000	Disability Insurance	2,911	2,324	2,389	3,297
100-114-512400-0000	Health Insurance	83,880	60,435	59,449	77,498
100-114-512400-0102	Health Insurance - IT	7,613	12,242	18,558	18,018
100-114-512401-0000	Retiree Health	2,793	3,170	3,156	3,264
100-114-512600-0000	Worker's Comp Insurance	4,983	3,022	2,936	2,947
100-114-512600-0102	Worker's Comp Insurance - IT	159	3,149	2,528	4,097
100-114-520860-0000	Cash Over/Short	53	109	100	-
100-114-521800-0000	Communications	839	553	751	800
100-114-521800-0102	Communications - IT	11,067	10,836	15,020	14,900
100-114-521800-0209	Communications - Emp Stipend	2,040	2,415	2,940	2,940
100-114-521900-0000	Bank Fees	1,979	2,942	3,098	4,000
100-114-522400-0000	Consultants - Professional	81,967	56,155	77,565	58,550
100-114-522400-0102	Consultants - Professional -IT	1,708	1,925	1,200	1,900
100-114-523200-0000	Contractual Services/Audit	47,095	44,340	49,950	54,905
100-114-524200-0000	Dues/Subscriptions	1,012	410	410	750
100-114-530200-0000	Meetings/Seminars	3,679	7,749	10,049	5,000
100-114-531000-0000	Mileage Reimbursement	377	326	414	450
100-114-531400-0000	Office Equip Maint/Rental	10,946	9,371	9,839	10,200
100-114-531600-0000	Office Supplies	5,307	3,287	4,497	5,000
100-114-531600-0102	Office Supplies - IT	48	68	75	160
100-114-531600-0103	Office Supp -General City Hall	3,986	-	-	-
100-114-531650-0000	Office/Software Maintenance	-	-	23,045	-
100-114-531650-0102	Office/Software Maint - IT	21,263	62,439	57,311	63,870
100-114-535600-0000	Special Supplies	2,859	2,623	3,300	3,500
100-114-535600-0102	Special Supplies - IT	22,252	37,627	69,564	63,000
100-114-535750-0000	Training	1,515	311	1,500	1,000
100-114-535750-0102	Training - IT	1,000	-	500	1,500
100-114-560400-0102	Capital Outlay - IT	33,603	16,230	22,967	15,000
TOTAL DEPT. EXPENDITURES		1,152,457	1,092,062	1,285,597	1,345,963

City of Dixon Budget FY 2019-20

114 - ADMINISTRATIVE SERVICES OPERATING EXPENSES SUMMARY

Account Code	2019		2020		Brief Detail Description
	Budget	Estimated	Budget		
520860	-	100	-		Cash over/short
521800	17,700	751	800		City Hall phone and internet service enhance fiber network for cloud based applications
521800-0102	-	15,020	14,900		Wave Service for City Hall
521800-0209	2,940	2,940	2,940		Communications - Emp Stipend
521900	3,600	3,098	4,000		Bank fees, also allocated with Wastewater & Water Funds
522400	87,020	77,565	58,550		HdL Co, ongoing sales tax & property tax review/audit fees, \$19,825; Investment custodial security services, Zions National \$2,500; PFM Investment Consultant Services, \$31,200 Consultant services - SB90 Claims \$3,500, Note: If HdL recoveries exceed \$10,000 an additional appropriation will be needed
522400-0102	1,200	1,200	1,900		Back-up/On-call IT Consultant
523200	57,905	49,950	54,905		Annual Audit - contract with LSL; Transit & Water pay portion of audit; GASB 68 actuarial \$850 per valuation; CalMuni Statistics GASB 75 actuarial report
524200	1,395	410	750		Memberships: GFOA, CSMFO, Springbrook
530200	10,170	10,049	5,000		Meetings/Seminars: CSMFO in Anaheim; CSMFO Quarterly Meetings
531000	450	414	450		Mileage for staff training
531400	13,200	9,839	10,200		Printer maintenance; City Hall workroom copier lease estimate \$850/mo, amount varies by use, color use needed for Council, Planning Commission
531600	4,000	4,497	5,000		Office Supplies - budget binders
531600-0102	160	75	160		Office Supplies - IT specific supplies
531650	-	23,045	-		Office/Software Maintenance
531650-0102	94,570	57,311	63,870		Office/Software Maintenance - financial system maintenance - Finance/Utilities portions and Employee Self-Service; Antivirus and Sonicwall support; Docsvault; VmWare support, Knowbe security awareness training; Shortel software support
535600	2,000	3,300	3,500		Miscellaneous Forms; Business License forms
535600-0102	74,800	69,564	63,000		Special Supplies - IT: Civic Plus Web Hosting Cost; replacement computers & laptops or tablets (20)
535750	1,500	1,500	1,000		Training - Microsoft classes; Annual Payroll update
535750-0102	500	500	1,500		Training - IT
560400-0102	25,000	22,967	15,000		Capital Outlay - see detail on Capital Equipment page
Total	398,110	354,095	307,425		

City of Dixon Budget FY 2019-20
CAPITAL EQUIPMENT (not included in Capital Project Funds)
114 - ADMINISTRATIVE SERVICES

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	Host Dixon 2 Server - supports citywide VOIP, Granite XP & other systems (warranty has been extended 1 year beyond useful life of 4 years)	15,000	1.00	15,000
				Total	15,000

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Deputy CM/Admin Svcs	1.00	182,906	78,309	14,682	2,865	648	877	280,287
Deputy Finance Director	1.00	115,181	43,555	16,788	1,914	553	587	178,578
IT Manager	1.00	95,758	6,763	7,209	1,493	469	2,691	114,383
Finance Analyst	1.00	75,302	2,320	7,209	1,196	363	386	86,776
Acct. & PR Analyst	1.00	54,886	1,691	7,209	900	269	285	65,240
Sr. Account Clerk	1.00	61,820	23,377	7,209	1,001	286	303	93,996
Account Clerk II	1.00	56,196	21,250	7,209	919	260	276	86,110
Account Clerk I	1.00	41,628	2,866	17,041	851	204	233	62,823
Computer Support Tech	1.00	50,053	3,535	10,809	882	245	1,406	66,930
Subtotal:	9.00	733,730	183,666	95,365	12,021	3,297	7,044	1,035,123
Other payroll costs:								
PERS Health Admin/Mgmt Life Ins		-	-	151	-	-	-	151
Retirement Health Benefit		-	-	3,264	-	-	-	3,264
Subtotal:		-	-	3,415	-	-	-	3,415
GRAND TOTAL:	9.00	733,730	183,666	98,780	12,021	3,297	7,044	1,038,538

Human Resources

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

Human Resources Mission

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

Current Year – 2019 –HR and Risk Management Department Accomplishments

- Conducted 28 recruitments, resulting in 21 full time and 15 seasonal employees hired.
- Participated in local Job Fairs to provide potential candidates with information about new and on-going City of Dixon recruitments.
- Reviewed and tested online onboarding and benefits administration HR systems.
- Continued to offer management and supervisory trainings through the regional Liebert Cassidy Employee Relations Consortium. The trainings for 2018-2019 included: Maximizing Supervisory Skills for the First Line Supervisor, Issues and Challenges Regarding Drugs and Alcohol in the Workplace, Exercising Your Management Rights, Management Guide to Public Sector Labor Relations, Nuts & Bolts: Navigating Common Legal Risks for the Front Line Supervisor & The Art of Writing the Performance Evaluation.
- Supported Police negotiations and implemented updated Memorandum of Understanding.
- Participated in Quarterly Risk Management meetings with Northern CA pooled cities to leverage best practices and lower liability costs.

- Implemented an equipment and vehicle annual review process to ensure city equipment are properly covered.

Budget Year – 2020 – Department Work Plan/Goals

- *Improve the City's Recruitment outreach efforts by:*
 - Participating in Workforce Development Board of Solano County Annual Job Fairs
 - Contacting Local and Regional Agencies, nonprofit and community based group to participate in Job Fairs and interest in receiving Job Announcements.
- *Improve Employee communication efforts by:*
 - Implementing a shared location for City Policies, Forms and Announcements.
 - Monthly Employee Communications for Safety and News (i.e. New Hires, etc.)
- Implement Benefits Module to simplify open enrollment and onboarding process.
- Review and Update Safety Committee Program
- Develop and Implement New Employee Training Plan and Annual Employee Training Plan through training provider Target Solutions.

City of Dixon Budget FY 2019-20
115 - HUMAN RESOURCES

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-115-511000-0000	Salaries/Wages	120,580	142,167	182,046	202,261
100-115-511110-0000	Wages PT Extra Hours	8,103	8,792	7,754	-
100-115-511200-0000	Overtime	-	199	-	-
100-115-511900-0000	Separation Pay	1,800	-	-	-
100-115-512100-0000	Medicare	2,004	2,262	2,823	3,142
100-115-512200-0000	Retirement	16,273	26,926	34,615	39,916
100-115-512300-0000	Disability Insurance	628	626	1,010	949
100-115-512400-0000	Health Insurance	13,653	10,880	13,247	14,508
100-115-512600-0000	Worker's Comp Insurance	686	925	933	1,007
100-115-520400-0000	Advertising	65	-	211	-
100-115-521800-0000	Communications	418	471	456	456
100-115-521800-0209	Communications - Emp Stipend	750	855	1,140	1,140
100-115-522400-0000	Consultants-Professional	6,158	11,403	8,000	7,600
100-115-524200-0000	Dues/Subscriptions	500	75	500	300
100-115-524800-0000	Employee Assistance Program	3,580	2,927	18,880	27,998
100-115-525200-0000	Employee Event	1,160	3,822	4,000	1,000
100-115-525400-0000	Employee Recognition Awards	5,186	4,903	4,500	2,000
100-115-530200-0000	Meetings/Seminars	6,414	6,263	6,043	2,000
100-115-531000-0000	Mileage Reimbursement	451	89	1,101	500
100-115-531600-0000	Office Supplies	1,077	1,092	1,000	1,000
100-115-531650-0000	Office/Software Maintenance	-	4,152	5,169	4,922
100-115-532000-0000	Personnel/Recruiting	65,396	20,226	37,002	35,000
100-115-532400-0000	Physical/Psych Exams	23,134	12,989	28,517	13,000
100-115-533000-0000	Benefit Plan Administration	10,822	10,819	10,860	10,860
100-115-535600-0000	Special Supplies	1,224	1,141	1,000	900
100-115-535750-0000	Training	281	-	500	-
100-115-535800-0000	Training - Employee Program	800	1,169	1,600	8,000
TOTAL DEPT. EXPENDITURES		291,144	275,173	372,907	378,459

City of Dixon Budget FY 2019-20

115 - HUMAN RESOURCES OPERATING EXPENSE SUMMARY

Account Code	FY 2019		2020	Brief Detail Description
	Budget	Estimated	Budget	
520400	-	211	-	Advertising
521800	456	456	456	Communications - Wi-Fi for HR laptop
521800-0209	1,140	1,140	1,140	Cell phone stipend (\$95/mo)
522400	11,000	8,000	7,600	Hearing officer, Investigations, LCW ERC
524200	500	500	300	Professional organization membership dues and subscriptions -- IPMA \$150, HRCI \$150
524800	21,400	18,880	27,998	Employee Assistance Program ACI & Cordico \$24,000
525200	5,001	4,000	1,000	Employee Appreciation Event
525400	4,500	4,500	2,000	Employee service awards, STAR award program, and Retiree plaques
530200	3,300	6,043	2,000	Conferences and Seminars for: CalPELRA, PARMA, CAJPA
531000	500	1,101	500	Employee mileage reimbursement
531600	1,000	1,000	1,000	Office Supplies - printer cartridges, employee identification cards, HR folders.
561650	2,118	5,169	4,922	Springbrook Cloud annual maintenance
532000	27,000	37,002	35,000	Personnel/Recruiting - consolidated for all departments; Pre-employment background/credit checks; Government online recruitment program/HR system
532400	24,239	28,517	13,000	Pre-employment, post-accident, reasonable suspicion/random drug tests; Pre-employment physicals, Fire Physicals biennial \$11,000 (Added during 18-19 Mid Year, due FY 20-21) and psychological exams
533000	10,860	10,860	10,860	Flex Spending Account Administration (125 Plan); Basic Pacific (COBRA Administration); PERS Survivor Benefit ; PARS administration
535600	1,000	1,000	900	Bilingual certification tests (Recert done every 3 yrs; last done in 2016); California Chamber of Commerce Labor Law Posters
535750	500	500	-	Training not provided through NCCSIF insurance pool (HR Dept Only)
535800	8,000	1,600	8,000	Employee Education Reimbursement Program
Total	122,514	130,479	116,676	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<i>PERMANENT EMPLOYEES:</i>								
Human Resources Director	1.00	118,913	8,399	7,209	1,829	567	602	137,519
Human Resources Specialist ¹	1.00	83,348	31,517	7,209	1,313	382	405	124,174
Subtotal:	2.00	202,261	39,916	14,418	3,142	949	1,007	261,693
<i>Other payroll costs:</i>								
PERS Health Admin/Sr. Mgmt Life Ins		-	-	90	-	-	-	90
Subtotal:		-	-	90	-	-	-	90
GRAND TOTAL:	2.00	202,261	39,916	14,508	3,142	949	1,007	261,783

¹The Human Resources Specialist position increased from .075 FTE to 1.00 FTE during the FY 18-19 midyear budget process

City Attorney

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

City Attorney Mission

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



City of Dixon Budget FY 2019-20
118 - CITY ATTORNEY

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-118-529600-0000	Legal Services	709,545	642,411	788,265	617,500
	TOTAL DEPT. EXPENDITURES	709,545	642,411	788,265	617,500

City of Dixon Budget FY 2019-20
119 INSURANCE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-119-527800-0000	Insurance - Liability	166,318	179,971	179,460	186,692
100-119-528000-0000	Insurance - Mobile Equipment	29,895	32,567	34,055	35,757
100-119-528200-0000	Insurance - Property	22,478	34,256	95,961	125,274
100-119-535600-0000	Special Supplies (ergonomics)	-	-	-	10,000
100-119-535950-0000	Uninsured Losses	-	-	10,000	-
	TOTAL DEPT. EXPENDITURES	218,691	246,794	319,476	357,723

Community Development Department

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

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

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

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

The Economic Development Division is responsible for management of grants and funds to assist in the HOME program and to obtain additional funds to improve the amenities within the City such as parks and streetscapes. In addition, the Economic Development Manager provides businesses with assistance, works with business groups both within the City and Countywide to attract and retain businesses.

Community Development Department Mission

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

Current Year – 2018- 2019 - Department Accomplishments

Planning Division:

- Continued progress on the General Plan Update and anticipated adoption in Fall 2019;
- Completed review and entitlements for Valley Glen and Brookfield/Parklane;

- Continued work on two cannabis operations entitlements expected in FY 19-20;
- Entitlement of new Commercial development which includes Weinerschnitzel, Miligard, Good Scoop, Taco Bell, Altec, Pedro's Mexican Restaurant, Dutch Brothers and Scannell;
- Heritage Commons Phase III completed and building permits have been issued;
- Continued work on amendments to the Zoning Ordinance;
- Review and processing of the Southwest Dixon Homestead Project.

Building Division:

- Conduct all residential, commercial and industrial building inspection and plan review for development projects city wide;
- Issued approximately 800 building permits.

Economic Development Division:

- Continue to make economic development among the highest priorities for the City, including proactively reaching out to potential new businesses and streamlining processes to encourage business retention and location;
- Represent the City at Solano County Economic Development meetings and events;
- Produce marketing materials to attend conferences and events where the City's attributes can be displayed;
- Seek grant funding for beautification projects;
- Develop a website presence offering assistance to new business and provide another tool for business attraction.

Budget Year - 2020 - Department Work Plan/Goals

- Complete inspections and develop the remaining lots for Valley Glen and Brookfield;
- Completion of the General Plan Update in Fall 2019;
- Work collaboratively with Economic Development Division to streamline the permit process and promote development;
- Apply and receive Grant Funding through Bill 2 to amend Zoning Regulations within the residential zones;

- Complete processing of Valley Glen Phase IV and Brookfield (Greenwich);
- Continue to facilitate new residential, commercial and industrial development applications;
- Begin revision of several sections of Chapter 18 (Zoning Ordinance)- Accessory Dwelling unit sand Fencing, Screening;
- Processing and approval of Southwest Dixon Development.

City of Dixon Budget FY 2019-20
132 - COMMUNITY DEVELOPMENT

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-132-511000-0000	Salaries/Wages	249,412	335,356	458,615	548,747
100-132-511020-0000	Comp Paid	580	933	-	-
100-132-511200-0000	Overtime	15	-	152	-
100-132-511900-0000	Separation Pay	12,109	-	-	-
100-132-512100-0000	Medicare	3,767	4,887	6,587	9,005
100-132-512200-0000	Retirement	24,172	22,641	35,217	37,030
100-132-512220-0000	PARS 403b Suppl. Retire Plan	7,679	-	-	-
100-132-512300-0000	Disability Insurance	1,142	1,356	1,273	2,528
100-132-512400-0000	Health Insurance	31,621	47,368	69,084	72,529
100-132-512401-0000	Retiree Health	2,821	3,251	3,219	3,264
100-132-512500-0000	Unemployment Insurance	-	1,532	-	-
100-132-512600-0000	Worker's Comp Insurance	653	5,201	9,953	7,421
100-132-521200-0000	Business Development	-	-	30,000	15,000
100-132-521800-0000	Communications	250	316	200	200
100-132-521800-0209	Communications - Emp Stipend	1,025	1,140	2,750	2,280
100-132-522400-0000	Consultants - Professional	65,516	40,836	58,374	35,454
100-132-523800-0000	County Charges	-	-	150	300
100-132-524200-0000	Dues/Subscriptions	705	824	3,500	5,000
100-132-530200-0000	Meetings/Seminars	800	213	8,535	8,535
100-132-531000-0000	Mileage Reimbursement	218	29	361	2,000
100-132-531600-0000	Office Supplies	1,167	792	980	1,580
100-132-531650-0000	Office/Software Maintenance	2,180	2,613	5,057	10,000
100-132-535600-0000	Special Supplies	715	581	3,500	2,500
100-132-535750-0000	Training	-	1,446	5,485	5,000
100-132-537500-0000	Vehicle Fuel	993	1,534	1,500	1,500
100-132-538000-0000	Vehicle Parts/Maintenance	8	94	1,200	1,200
100-132-560400-0000	Capital Outlay	-	-	-	30,000
TOTAL DEPT. EXPENDITURES		407,547	472,941	705,692	801,073

City of Dixon Budget FY 2019-20
132 - COMMUNITY DEVELOPMENT
OPERATING EXPENSES SUMMARY

Account Code	FY 2019		2020		Brief Detail Description
	Budget	Estimated	Budget		
521200	32,000	30,000	15,000		Business Workshops (Employer Roundtable, etc.); Property Owner Workshop; Marketing materials
521800	660	200	200		Cell phones paid by City for one employee
521800-0209	2,750	2,750	2,280		Communications - Employee Stipend for Comm Dev Director & Econ Dev/Grants Manager (\$95/mo each)
522400	93,000	58,374	35,454		Consultants - Hellman Lease Agreement digital sign commission; Scanning of documents in Planning and Economic Development (phase 2) \$26,000
523800	300	150	300		County Fees For Recording Various Documents (i.e.; Negative Declaration notices, Notices of Determination, Notices of Exemptions 6 @ \$50)
524200	3,500	3,500	5,000		One membership: CALBO - Building Plans Examiner; APA (additional Building Plans Examiner ICC)- and APA membership for Planning Staff, Economic Development Manager Account); EDC membership
530200	7,986	8,535	8,535		Meetings and Seminars Planning Commisioner training for two commissioners- (Planning Commissioner Institute-registration is \$600 per commisisoner)
531000	200	361	2,000		Mileage reimbursement (Communtiy Development Director and Economic Development/Grants Manager meetings throughout the County)
531600	1,100	980	1,580		Office supplies Chairs for building and planning staff 2 @ \$300/ea
531650	2,882	5,057	10,000		Accela Software maintenance Building Permits; Docs Vault program
535600	800	3,500	2,500		Miscellaneous Supplies
535750	5,000	5,485	5,000		ICC training seminars and special training courses for various certifications, APA Conference (APA conference in San Diego, travel, registration and hotel for the Community Development Director); Economic Development conference
537500	2,000	1,500	1,500		Fuel for inspection vehicles (number of inspections has increased)
528000	2,000	1,200	1,200		Maintenance parts and repairs for inspection vehicles (building inspection vehicle will need overall maintenance this year)
560400	-	-	30,000		Capital Outlay - see detail on Capital Equipment page
Total	154,178	121,592	120,549		

City of Dixon Budget FY 2019-20
CAPITAL EQUIPMENT (not included in Capital Project Funds)
132 - COMMUNITY DEVELOPMENT

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	V	Truck for Building Inspector (replace 2005)	30,000	1.00	30,000
Total					30,000

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Comm. Development Director	1.00	161,079	13,017	15,750	2,564	648	808	193,866
Econ. Develop/Grants Mgr	1.00	99,015	6,993	12,916	1,623	483	513	121,543
Associate Planner	1.00	84,572	2,606	7,209	1,331	408	433	96,559
Building Inspector II	1.00	72,790	5,141	7,209	1,160	357	2,045	88,702
Building Plans Examiner I	1.00	67,277	4,752	14,601	1,187	324	1,857	89,998
Building Plans Examiner I	1.00	64,014	4,521	14,601	1,140	308	1,765	86,349
Subtotal:	6.00	548,747	37,030	72,286	9,005	2,528	7,421	677,017
<i>Other payroll costs:</i>								
PERS Health Admin/Sr. Mgmt Life Ins		-	-	243	-	-	-	243
Retirement Health Benefit		-	-	3,264	-	-	-	3,264
Subtotal:		-	-	3,507	-	-	-	3,507
GRAND TOTAL:	6.00	548,747	37,030	75,793	9,005	2,528	7,421	680,524

City Engineer/Public Works

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

The General Fund City Engineer/Public Works divisions include:

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

City Engineer/Public Works Mission

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

Current Year – 2019 – Divisional Accomplishments

Engineering Division:

- Completed design, bid process and executed a construction contract for the North First Street Railroad Crossing Improvements, including collaboration with California Public Utilities Commission and Caltrans
- Completed construction of the Police Department perimeter fence
- Processed numerous development projects through planning, design and construction, including initiation of the Southwest/Homestead subdivision and Valley Glen Phase 3 Unit 2.

Parks & Building Maintenance Division:

- Finalized design and initiated bid process for Hall Park Phase 3 all-weather turf field improvements, consistent with park masterplans
- Initiated City Hall, Engineering building and trailer exterior painting project
- Completed various maintenance and repairs of City parks and facilities

Streets Maintenance Division:

- Completed asphalt repairs and crack sealing throughout the city, including at Pedrick Road, Currey Road, West H Street, West C Street, North Second Street, North Lincoln Street, and North Jefferson Street, as part of pavement repair program
- Replaced street name signs on arterial and collector streets to meet new standards for higher reflectivity and readability (year 2 of 5-year program)
- Completed street light replacement program to convert most of the City's streetlights to LED in order to lower energy and maintenance costs

Storm Drain Maintenance Division:

- Conducted cleaning and videoing of storm drain lines citywide (approximately 40% complete)
- Replaced ten failing drainage inlets

Budget Year – 2020 – Divisional Work Plan/Goals**Engineering Division:**

- Construct Improvements at the UPRR and State Route 113 crossing with Section 130 Funding
- Continue to oversee and facilitate development within the City
- Complete construction of Pardi Market Plaza
- Finalize acquisition of property for future construction of Parkway Boulevard Grade Separation Project

Parks & Building Maintenance Division:

- Complete construction of Hall Park Phase 3 improvements
- Replace Northwest Park gazebo roof due to significant rot damage.
- Replace HVAC at the City's Engineering Department
- Upgrade the audio and visual systems at the City Council chambers
- Continue to maintain the City's parks and facilities

Streets Maintenance Division

- Complete Street Sign Replacement Program in order to comply with new City Standards
- Enhance pavement-patching efforts, subject to equipment funding request
- Complete street name sign replacement program to comply with current standards

Storm Drain Maintenance Division

- Continue to clean and video citywide storm drain system (goal of 20% per year)

- Replace approximately a dozen damaged storm drain inlets citywide, subject to budget approval
- Continue storm drain sampling program and best management practices in order to comply with evolving State regulations

Recreation Division

Parks & Recreation Facility Development:

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

The function is also responsible for scheduling the use of City facilities. A master calendar and agreements with each of the local sports organizations is maintained by the Recreation Division. The Senior/Multi-Use Center is one of only a few facilities in Dixon with the capacity to hold larger gatherings. It is frequently rented for wedding receptions and other celebrations.

Senior Programs:

The Recreation Manager is responsible for the operation of the senior program. The Senior/Multi-Use Center is open Monday through Friday from 9:00 a.m. - 2:30 p.m. and hosts a number of senior programs, including a nutritional lunch program, senior club meetings, various classes, and opportunities for social interaction. The senior program offers day trips to attractions found in the region as well as trips and tours in association with a local travel agency. Numerous special events are offered throughout the year including a holiday dinner, holiday light tour, annual St. Patrick's Day celebration, senior summer barbeque, out to lunch events, and many others. An active Senior Club provides input into programs and supports many of the activities offered.

Aquatics:

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

Youth and Adult Sports:

The City currently coordinates the Dixon Youth Basketball Program and other drop-in sports programs.

Special Interest Recreation Classes:

The division also coordinates and oversees a number of special interest classes and activities including CPR classes, First Aid, Basics in Babysitting, Exercise to Music, Lifeguard Training, Kuk Sool Won martial arts, Golf, seasonal activities and more. Other programs offered this year will include Skyhawks Sports Camps (baseball, soccer and

tennis) and Harry Potter themed STEM (Science, Technology, Engineering and Math) FUNdamentals with LEGO® Materials Camps.

Special Events:

The City also coordinates the summer Movies in the Park series. Staff markets, acquires sponsors for each movie, and provides overall planning of these popular events.

Current Year – 2019 – Divisional Accomplishments

- Completed assessment of Senior/Multi-Use Center rental fees
- Offered successful STEM (Science Technology Engineering and Math) camps
- Offered successful Youth Basketball Program with limited staff and facilities
- Updated and implemented Lifeguard Training course, lifeguard staff scheduling and lifeguard recruitment process

Budget Year – 2020– Divisional Work Plan/Goals

- Update aquatic programming
- Determine a strategy for and implement a successful Youth Basketball season with a reduction of use of Dixon School District facilities due to construction
- Assist with implementation of Disc Golf activities after course construction is finalized
- Continue to establish and maintain successful recreation programs

City of Dixon Budget FY 2019-20
143 - ENGINEERING

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-143-511000-0000	Salaries/Wages	353,610	361,788	417,130	624,442
100-143-511020-0000	Comp Paid	1,385	-	494	-
100-143-511200-0000	Overtime	53	-	1,517	1,000
100-143-511900-0000	Separation Pay	-	4,492	3,139	-
100-143-512100-0000	Medicare	4,791	5,081	6,467	10,718
100-143-512200-0000	Retirement	56,286	71,087	72,489	104,696
100-143-512300-0000	Disability Insurance	1,349	1,478	4,941	2,870
100-143-512400-0000	Health Insurance	55,531	53,552	68,716	113,725
100-143-512401-0000	Retiree Health	20,815	2,648	-	258
100-143-512600-0000	Worker's Comp Insurance	8,140	10,194	9,876	10,949
100-143-520400-0000	Advertising/Publications	-	315	700	500
100-143-521000-0000	Bld/Site Maintenance	2,781	3,012	3,000	3,000
100-143-521800-0000	Communications	1,271	1,146	2,400	2,400
100-143-521800-0209	Communications - Emp Stipend	3,450	3,675	2,600	4,500
100-143-522400-0000	Consultants - Professional	685,261	400,043	1,783,587	936,327
100-143-522600-0000	Contr Servs - Non Professional	2,821	2,223	3,100	3,000
100-143-524200-0000	Dues/Subscriptions	663	342	700	1,400
100-143-526000-0000	Equip Repairs/Maintenance	-	31	500	500
100-143-530200-0000	Meetings/Seminars	14	-	100	100
100-143-531000-0000	Mileage Reimbursement	108	571	500	1,000
100-143-531400-0000	Office Equip Maint/Rental	4,444	3,157	3,350	3,350
100-143-531600-0000	Office Supplies	2,238	3,316	2,800	3,500
100-143-531650-0000	Office/Software Maintenance	18,808	24,749	22,440	22,500
100-143-535600-0000	Special Supplies	2,805	5,254	7,800	4,600
100-143-535750-0000	Training	487	859	3,200	4,200
100-143-535900-0000	Uniforms	323	224	750	1,000
100-143-536000-0000	Utilities	4,703	5,266	4,500	4,500
100-143-537500-0000	Vehicle Fuel	1,397	1,536	1,900	2,000
100-143-538000-0000	Vehicle Parts/Maintenance	954	536	1,000	1,000
100-143-539000-0000	Water	1,022	1,062	1,500	1,600
100-143-560400-0000	Capital Outlay	-	20,047	51,447	-
TOTAL DEPT. EXPENDITURES		1,235,510	987,682	2,482,644	1,869,635

City of Dixon Budget FY 2019-20
143 - ENGINEERING
OPERATIONS EXPENSE SUMMARY

Account Code	FY 2019		FY 2020	Brief Detail Description
	Budget	Estimated	Budget	
520400	500	700	500	Advertising/Publications; Notice of Exemptions
521000	3,000	3,000	3,000	Custodial supplies (Annex and trailer)
521800	1,200	2,400	2,400	Telephone system; cell phones
521800-0209	3,600	2,600	4,500	Cell phone stipend for 5 staff x \$75/month (voice & data service)
522400	1,783,587	1,783,587	936,327	Professional consultant services, including for Southwest, NEQ, Parklane U3 and Valley Glen Ph3U2 & Ph4U1; Assessment Apportionment, \$1,950; Solano County map check.
522600	3,100	3,100	3,000	Alarm system, \$1,500 (Annex and trailer); HVAC maintenance contract, \$1,500
524200	700	700	1,400	CASQA (CA. Stormwater Quality Assn.) for access to manual updates; 2 PE license renewals (bi-annual); APWA membership \$700 (new)
526000	500	500	500	Computer/voicemail maintenance and repairs
530200	100	100	100	Parking fees/bridge tolls; minor expenses for business meetings
531000	500	500	1,000	Mileage; increased staff - pool car not always available
531400	4,240	3,350	3,350	Copier Contract/Maintenance; Map copier maintenance
531600	3,500	2,800	3,500	Postage, paper for computer, plotter, map copier, copier toner, business cards, misc. supplies; coffee
531650	22,440	22,440	22,500	Software Maintenance and Annual licensing for: GIS - Solano Co., \$5,000; AutoCAD, \$2,400; ArcGIS, \$1,900; Streetsaver, \$1,500; Plan-IT, \$700; \$560 misc. license increases; \$10,440 SeeClickFix Eng share
535600	7,800	7,800	4,600	Misc. small tool; County map recording fees
535750	4,000	3,200	4,200	Training: CAD, pavement management, Map Act, Development fees and other engineering issues; 7 staff x \$600/year
535900	750	750	1,000	Steel-toed boots, safety vests/jackets and work gloves
536000	5,000	4,500	4,500	Electricity for Annex and Trailer
537500	2,500	1,900	2,000	Fuel for three (3) vehicles
538000	1,500	1,000	1,000	Vehicle repairs/parts
539000	1,500	1,500	1,600	Water service for Annex and trailer (Cal Water Service)
560400	51,447	51,447	-	Capital Outlay - none in FY 19-20
Total	1,901,464	1,897,874	1,000,977	

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

**GENERAL FUND 100
DEPT. 143
ENGINEERING**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<i>PERMANENT EMPLOYEES:</i>								
City Engineer/Public Works Director	1.00	169,481	72,562	16,869	2,702	648	832	263,094
Sr. Civil Engineer	1.00	106,074	7,492	16,788	1,781	512	2,936	135,583
Associate Civil Engineer	1.00	107,403	7,586	16,788	1,801	526	3,018	137,122
Management Analyst I	1.00	72,765	5,139	12,916	1,242	357	378	92,797
Junior Engineer	1.00	68,026	4,805	16,788	1,230	333	1,912	93,094
Engineering Tech II ¹	1.00	57,675	4,074	16,788	1,080	283	1,621	81,521
Sr. Admin Clerk	1.00	43,018	3,038	16,788	867	211	224	64,146
Subtotal:	7.00	624,442	104,696	113,725	10,703	2,870	10,921	867,357
<i>Other payroll costs:</i>								
PERS Health Admin/Sr. Mgmt Life Ins		-	-	258	-	-	-	258
Overtime		1,000	-	-	15	-	28	1,043
Subtotal:		1,000	-	258	15	-	28	1,301
GRAND TOTAL:	7.00	625,442	104,696	113,983	10,718	2,870	10,949	868,658

¹Position is currently underfilled by Engineering Tech I

City of Dixon Budget FY 2019-20
152 - PW PARK AND BUILDING MAINTENANCE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-152-511000-0000	Salaries/Wages	564,982	633,994	603,766	737,722
100-152-511020-0000	Comp Paid	9,315	8,214	11,706	-
100-152-511100-0000	Salaries/Wages PT	16,822	1,541	-	32,680
100-152-511200-0000	Overtime	6,072	2,559	5,497	6,000
100-152-511300-0000	Standby	9,580	20,360	16,940	19,280
100-152-511900-0000	Separation Pay	15,008	14,636	69,941	-
100-152-512100-0000	Medicare	9,455	12,040	18,426	14,522
100-152-512200-0000	Retirement	135,682	159,406	121,778	177,975
100-152-512210-0000	Retirement - PARS	216	20	-	-
100-152-512300-0000	Disability Insurance	2,451	2,518	2,567	3,612
100-152-512400-0000	Health Insurance	134,164	137,049	133,695	172,108
100-152-512401-0000	Retiree Health	2,999	41,243	69,364	38,784
100-152-512600-0000	Worker's Comp Insurance	54,163	68,076	59,126	66,716
100-152-521000-0000	Bld/Site Maintenance	9,202	14,778	32,723	9,000
100-152-521000-0101	Bldg/Site Maintenance/Pool	2,981	1,020	17,000	6,000
100-152-521400-0000	Chemicals	3,198	869	3,000	5,200
100-152-521400-0101	Chemicals/Pool	16,462	25,420	25,000	25,000
100-152-521800-0000	Communications	2,478	5,046	4,800	1,960
100-152-521800-0101	Communications/Pool	455	386	400	450
100-152-521800-0209	Communications - Emp Stipend	-	-	300	-
100-152-522600-0000	Contr Servs - Non Professional	34,489	44,435	46,000	63,700
100-152-524000-0000	DMV Exams/Physicals	878	300	300	400
100-152-524200-0000	Dues/Subscriptions	100	-	200	400
100-152-525800-0000	Equip Rental	6,149	3,810	4,100	4,100
100-152-526000-0000	Equip Repairs/Maintenance	9,868	18,271	15,000	12,000
100-152-527200-0000	Hepatitis Shots	-	-	150	150
100-152-531400-0000	Office Equip Maint/Rental	553	525	600	800
100-152-531600-0000	Office Supplies	342	1,627	750	750
100-152-531900-0000	Permits/Licenses/Fees	390	2,549	300	300
100-152-535500-0000	Small Tools	2,265	2,008	2,000	2,000
100-152-535600-0000	Special Supplies	53,958	40,118	61,925	89,500
100-152-535600-0101	Special Supplies/Pool	22,818	10,502	4,500	8,200
100-152-535600-0104	Special Supplies/Playgrnd Sfty	-	4,707	20,000	20,000
100-152-535600-0105	Special Supplies/Fence Repair	3,975	2,176	5,823	5,000
100-152-535750-0000	Training	1,255	1,005	2,524	2,000
100-152-535900-0000	Uniforms	4,517	7,618	9,000	9,000
100-152-536000-0000	Utilities	115,609	114,675	125,000	125,000
100-152-536500-0000	Utilities - Park Path Lights	5,440	5,271	5,500	5,000
100-152-537500-0000	Vehicle Fuel	15,060	17,574	18,000	18,000
100-152-538000-0000	Vehicle Parts/Maintenance	3,905	6,380	4,500	4,500
100-152-539000-0000	Water	135,532	138,799	154,090	160,000
100-152-560400-0000	Capital Outlay	114,417	300,836	567,874	849,500
TOTAL DEPT. EXPENDITURES		1,527,205	1,872,361	2,244,165	2,697,309

City of Dixon Budget FY 2019-20
152 - PUBLIC WORKS PARKS & BUILDING MAINTENANCE
OPERATIONS EXPENSE SUMMARY

Account Code	FY 2019		FY 2020		Brief Detail Description
	Budget	Estimated	Budget		
521000	8,000	32,723	9,000		Prune, shape, and spray trees - City Hall & Hall Park parking lot, \$5,000; Mats & custodial/building maintenance supplies @ MSC, \$500; electric & plumbing repairs \$3,500
521000-0101	15,000	17,000	6,000		Building/Site maintenance - Pool; Misc. repairs, including shower stalls
521400	5,000	3,000	5,200		Fertilizer & weed program
521400-0101	21,000	25,000	25,000		Pool - Chemicals
521800	4,800	4,800	1,960		Phones & fax line @ MSC
521800-0101	450	400	450		Phone at pool building
521800-0209	-	300	-		Cell phone stipend for 1 staff x \$75/month (voice/data)
522600	65,000	46,000	63,700		Path light repairs, \$3,000; CDF contract, \$2,500; Pest control, \$4700 @ MSC; HVAC maintenance for MSC, Transportation Building, City Hall, & break room @ MSC, \$25,000; Fire alarm break room @ MSC, \$2,500; 2 x yr. pool heater/pump maint. \$2,000; Operating fertigation system for Hall Park \$19,000; Contract tree pruning (lift truck) \$5,000
524000	400	300	400		Class B license - DMV renewal & physicals
524200	200	200	400		Annual dues for pesticide certification & pool operator certification
525800	4,100	4,100	4,100		Miscellaneous rental equipment; Port-a-Potty for Patwin & Veteran's Parks
526000	10,500	15,000	12,000		Parts to repair equipment including mowers, sweepers, tractors, vacuum cleaners, buffer, jacks, hoists and power tools; repairs for MSC office equipment
527200	150	150	150		Hepatitis shots
531400	800	600	800		Copier lease @ MSC.
531600	750	750	750		Copier/computer paper, print cartridges, business cards, office supplies
531900	300	300	300		Annual permits fees - CUPA program; CWEA membership
535500	2,000	2,000	2,000		Small tools
535600	65,000	61,925	89,500		Sprinkler parts, trees, mulch, tennis ct. nets, rest room supplies, park signs, graffiti remover, path light parts, nuts, bolts, grease, parts, \$30,000; computer supplies @ MSC, \$500; first aid & eyewash kits, \$800; carpet & furniture cleaners, bathroom supplies, brooms, disinfectants, light bulbs, ballasts, hardware, \$3,000; fire extinguisher service, \$300; MSC HVAC replacement, \$4,000; Patwin Park irrigation booster pump \$2,500; Softball/soccer field improvements/repairs (weed abatement/fertilizer) \$19,000; Retrofit vehicle from Fire for supervisor \$5,000
535600-0101	4,500	4,500	8,200		Pool - special supplies; Hall Park pool lane lines \$2,200
535600-0104	20,000	20,000	20,000		Playground/pedestrian safety - wood chip landing material \$10,000; replace damaged playground parts; replace park pathway tripping hazards
535600-0105	5,823	5,823	5,000		Shared Fence Repair Policy
535750	1,500	2,524	2,000		Training for pesticide exam, pool maintenance, playground safety, & tree maintenance
535900	6,000	9,000	9,000		Uniforms, jackets, and rain gear
536000	125,000	125,000	125,000		Electricity for ball fields, Stevens arena, tennis courts, and basketball court lights, gas/ electricity at pool facility, gas & electricity @ MSC; gas & electricity @ City Hall
536500	6,000	5,500	5,000		Park path lights (six parks)
537500	20,000	18,000	18,000		Fuel for vehicles and equipment
538000	4,500	4,500	4,500		Parts to repair licensed vehicles
539000	154,090	154,090	160,000		Water for restrooms & irrigation (six parks); pool facility; water @ City building, misc. sites; includes City water rate increase
560400	572,874	567,874	849,500		Capital Outlay - see detail on Capital Equipment page
Total	1,123,737	1,131,359	1,427,910		

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

(R)eplacement (N)ew or	Category*	Item Description	Unit Cost per	Quantity	Total
R	E	Replace HVAC at Engineering House	15,000	1.00	15,000
R	E	Veteran's Park irrigation booster pump	12,500	1.00	12,500
R	V	Building/Facilities Maintenance Van (replace 2003 Van)	30,000	1.00	30,000
R	B	Replace Northwest Park Gazebo (including engineering and inspection)	90,000	1.00	90,000
R	E	Mower 6' Exmark (replaced 2003)	22,000	1.00	22,000
N	E	Arena security system	5,000	1.00	5,000
N	E	Hall Park security system	5,000	1.00	5,000
R	B	Replace Hall Park Gazebo Roof	20,000	1.00	20,000
R	E	Northwest Park Water Supply Upgrades	65,000	1.00	65,000
R	B	Hall Park - Field 4 rehabilitation	80,000	1.00	80,000
R	B	Hall Park pathway repairs	10,000	1.00	10,000
R	B	Hall Park BBQ RR/Concession Exterior & Interior Painting & Roof	15,000	1.00	15,000
R	B	Fire Department parking lot	50,000	1.00	50,000
R	B	Police Department parking lot	60,000	1.00	60,000
R	B	Hall Park parking lots - repave	320,000	1.00	320,000
R	F	City Council Chambers Carpet	50,000	1.00	50,000
				Total	849,500

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Deputy Public Works Director ¹	1.00	135,547	51,256	16,788	2,209	595	632	207,027
Parks & Bldg Maint Supervisor	1.00	93,128	35,215	12,916	1,538	415	9,474	152,686
Sr. Maintenance Worker	1.00	65,383	24,724	14,601	1,160	302	6,902	113,072
Maintenance Worker II	1.00	59,368	22,450	16,788	1,104	274	6,267	106,251
Maintenance Worker II	1.00	48,382	18,295	14,601	913	237	5,414	87,842
Maintenance Worker I	1.00	51,985	3,672	7,209	858	249	5,683	69,656
Maintenance Worker I	1.00	50,785	3,587	14,601	948	249	5,683	75,853
Maintenance Worker I	1.00	48,504	3,426	14,601	915	232	5,293	72,971
Maintenance Worker I	1.00	47,354	3,345	16,788	930	232	5,299	73,948
Maintenance Worker I	1.00	47,264	3,338	14,601	897	226	5,155	71,481
Maintenance Worker I	1.00	46,152	3,260	7,209	774	226	5,164	62,785
Maintenance Worker I	1.00	43,870	3,099	16,788	880	215	4,909	69,761
Subtotal:	12.00	737,722	175,667	167,491	13,126	3,452	65,875	1,163,333
Temporary Personnel								
Hours								
Sr. Admin Clerk ²	1,300	32,680	2,308	4,509	539	160	170	40,367
Subtotal:	1,300	32,680	2,308	4,509	539	160	170	40,367
Other payroll costs:								
PERS Health Administration	-	-	-	108	-	-	-	108
Retirement Health Benefit	-	-	-	38,784	490	-	-	39,274
Overtime	-	6,000	-	-	87	-	671	6,758
Stand-by pay	-	19,280	-	-	280	-	-	19,560
Subtotal:	-	25,280	-	38,892	857	-	671	65,700
GRAND TOTAL:	12.00	795,682	177,975	210,892	14,522	3,612	66,716	1,269,399

¹Title changed from Public Works Operations Manager to Deputy Public Works Director effective July 2019.

²Position funded for FY 19-20 only with salary savings to be carried over from FY 18-19. Evaluation of funding resources will take place within the FY 20-21 budget development.

City of Dixon Budget FY 2019-20
153 - PW STREET MAINTENANCE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-153-511000-0000	Salaries/Wages	142,480	179,169	244,362	285,891
100-153-511020-0000	Comp Paid	1,694	347	1,060	-
100-153-511100-0000	Salaries/Wages PT	-	578	-	-
100-153-511200-0000	Overtime	9,641	7,542	12,256	9,000
100-153-511300-0000	Standby	2,450	7,282	12,920	7,000
100-153-511900-0000	Separation Pay	1,304	-	-	-
100-153-512100-0000	Medicare	1,518	2,080	3,012	5,462
100-153-512200-0000	Retirement	32,835	36,437	48,320	61,778
100-153-512210-0000	Retirement - PARS	-	8	-	-
100-153-512300-0000	Disability Insurance	632	903	921	1,351
100-153-512400-0000	Health Insurance	35,490	47,793	58,751	74,826
100-153-512600-0000	Worker's Comp Insurance	9,984	17,944	27,737	31,873
100-153-521000-0000	Bld/Site Maintenance	32	-	-	-
100-153-521400-0000	Chemicals	4,890	6,672	5,000	4,000
100-153-521800-0000	Communications	1,908	4,066	2,500	3,500
100-153-522600-0000	Contr Servs - Non Professional	36,189	21,935	10,000	10,000
100-153-524000-0000	DMV Exams/Physicals	156	524	500	500
100-153-524200-0000	Dues/Subscriptions	767	818	1,320	1,400
100-153-525800-0000	Equip Rental	2,039	6,569	6,500	5,000
100-153-526000-0000	Equip Repairs/Maintenance	6,732	5,977	10,380	3,000
100-153-527400-0000	Recycling	18,165	18,703	19,080	19,100
100-153-531400-0000	Office Equip Maint/Rental	322	435	480	500
100-153-531600-0000	Office Supplies	454	389	500	500
100-153-531900-0000	Permits/Licenses/Fees	758	245	600	500
100-153-535500-0000	Small Tools	3,563	1,733	4,000	3,000
100-153-535600-0000	Special Supplies	30,149	43,452	59,000	41,700
100-153-535750-0000	Training	1,374	1,109	1,250	1,200
100-153-535900-0000	Uniforms	2,041	3,994	5,000	5,000
100-153-536000-0000	Utilities	58,419	39,296	45,000	45,000
100-153-537500-0000	Vehicle Fuel	8,905	13,795	14,252	14,000
100-153-538000-0000	Vehicle Parts/Maintenance	2,819	9,056	7,000	6,000
100-153-539000-0000	Water	10,479	10,315	12,755	15,000
100-153-560400-0000	Capital Outlay	45,666	21,868	216,218	-
TOTAL DEPT. EXPENDITURES		473,855	511,032	830,674	656,081

City of Dixon Budget FY 2019-20
153 - PUBLIC WORKS - STREET MAINTENANCE
OPERATING EXPENSES SUMMARY SHEET

Account Code	FY 2019		FY 2020	Brief Detail Description
	Budget	Estimated	Budget	
521400	5,000	5,000	4,000	Chemicals for weed abatement; fertilizer/growth regulator
521800	3,500	2,500	3,500	Internet and Dept issued cell phones
522600	10,000	10,000	10,000	Street light repairs (routine & knockdown)
524000	500	500	500	Class A/B licenses-DMW renewal fees/physicals.
524200	1,320	1,320	1,400	Annual dues for pesticide certification, \$500; USA membership fee, \$900
525800	15,000	6,500	5,000	Lift bucket for pruning, misc. equipment
526000	3,000	10,380	3,000	Parts to repair non-licensed equipment
527400	19,080	19,080	19,100	CalRecycle Beverage Container Grant (recycling promotions & litter abatement), \$5,100; Pro-rata cost for Dixon residents to recycle household hazardous waste at the Vacaville facility, \$14,000
531400	550	480	500	Office Equipment Maintenance/Rental
531600	550	500	500	Copier/computer paper; print cartridges, business cards, misc. office supplies
531900	27,350	600	500	Permits/Licenses/Fees
535500	4,000	4,000	3,000	Tools for street/sidewalk, rights-of-way, storm drains, and median island repairs, chainsaws, trimmers, pneumatic tools, leaf blowers, edgers, toppers, and grinding heads
535600	59,000	59,000	41,700	Concrete, traffic paint, gravel, rip rap rock, asphalt, signs, safety cones, bollards, reflectors (increased for paving materials & compliant street name signs)
535750	1,250	1,250	1,200	Training - pesticide application, traffic control & working in confined space
535900	5,000	5,000	5,000	Uniforms, jackets, & rain gear
536000	60,000	45,000	45,000	PG&E charges for street/parking lot lights, flashing beacons, lighted crosswalks, traffic signals, West B undercrossing.
537500	11,000	14,252	14,000	Fuel for vehicles and equipment
538000	4,000	7,000	6,000	Parts to repair vehicles including pesticide truck
539000	12,500	12,755	15,000	Water - median islands, landscaping, park & ride lot, multi-modal
560400	216,218	216,218	-	Capital Outlay - none in FY 19-20
Total	458,818	421,335	178,900	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<i>PERMANENT EMPLOYEES:</i>								
Streets & Utilities Maint Supervisor	0.75	69,846	26,412	9,685	1,153	311	7,105	114,512
Sr. Maintenance Worker	1.00	65,383	24,724	14,601	1,160	302	6,902	113,072
Maintenance Worker II	1.00	56,008	3,956	16,788	1,056	274	6,267	84,349
Maintenance Worker I	1.00	50,785	3,587	16,788	980	249	5,683	78,072
Maintenance Worker I	1.00	43,870	3,099	16,788	880	215	4,909	69,760
Subtotal:	4.75	285,892	61,778	74,650	5,229	1,351	30,866	459,765
<i>Other payroll costs:</i>								
PERS Health Administration		-	-	176	-	-	-	176
Overtime		9,000	-	-	131	-	1,007	10,138
Stand-by pay		7,000	-	-	102	-	-	7,102
Subtotal:		16,000	-	176	233	-	1,007	17,416
GRAND TOTAL:	4.75	301,892	61,778	74,826	5,462	1,351	31,873	477,181

City of Dixon Budget FY 2019-20
154 - PW STORM DRAIN MAINTENANCE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-154-511000-0000	Salaries/Wages	53,735	59,081	57,431	71,163
100-154-511020-0000	Comp Paid	1,284	1,105	190	-
100-154-511100-0000	Salaries/Wages PT	7,232	-	-	-
100-154-511200-0000	Overtime	2,765	2,917	1,296	3,000
100-154-511300-0000	Standby	2,435	4,090	3,680	5,500
100-154-512100-0000	Medicare	596	604	641	1,385
100-154-512200-0000	Retirement	12,912	17,762	17,629	22,733
100-154-512300-0000	Disability Insurance	143	151	152	325
100-154-512400-0000	Health Insurance	11,164	12,976	14,580	15,812
100-154-512500-0000	Unemployment Insurance	-	-	1,765	-
100-154-512600-0000	Worker's Comp Insurance	4,607	4,765	6,376	7,743
100-154-521400-0000	Chemicals	2,371	683	3,500	4,000
100-154-521800-0000	Communications	878	681	640	1,500
100-154-522600-0000	Contr Servs - Non Professional	14,521	10,303	55,000	36,000
100-154-524000-0000	DMV Exams/Physicals	-	-	130	130
100-154-524200-0000	Dues/Subscriptions	-	180	300	300
100-154-525800-0000	Equip Rental	-	-	1,000	500
100-154-526000-0000	Equip Repairs/Maintenance	660	588	2,000	2,000
100-154-531400-0000	Office Equip Maint/Rental	276	312	400	400
100-154-531600-0000	Office Supplies	318	118	350	300
100-154-531900-0000	Permits/Licenses/Fees	26,879	30,738	49,697	36,925
100-154-535500-0000	Small Tools	-	-	600	600
100-154-535600-0000	Special Supplies	13,917	5,104	5,500	4,000
100-154-535750-0000	Training	-	1,494	1,500	1,000
100-154-535900-0000	Uniforms	306	281	500	500
100-154-536000-0000	Utilities	455	250	400	200
100-154-537500-0000	Vehicle Fuel	2,156	2,937	2,500	2,500
100-154-538000-0000	Vehicle Parts/Maintenance	224	2,140	1,245	2,000
100-154-539000-0000	Water	-	-	100	100
100-154-560400-0000	Capital Outlay	33,782	10,860	-	-
TOTAL DEPT. EXPENDITURES		193,637	170,120	229,102	220,616

City of Dixon Budget FY 2019-20
154 - PUBLIC WORKS - STORM DRAIN MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	FY 2019		FY 2020	Brief Detail Description
	Budget	Estimated	Budget	
521400	5,000	3,500	4,000	Chemicals for weed abatement; fertilizer/growth regulator
521800	2,200	640	1,500	Portion of MSC phone charges.
522600	55,000	55,000	36,000	CalFire crews; Storm drain renewal and replacement
524000	130	130	130	Class A/B licenses-DMV renewal fees/physicals; 1 employee
524200	300	300	300	Annual dues for pesticide certification
525800	1,000	1,000	500	Misc. equipment for storm drain maintenance
526000	2,000	2,000	2,000	Parts to repair non-licensed equipment including Doyle drainage pond pumps
531400	400	400	400	Office Equipment Maintenance/Rental
531600	500	350	300	Copier/computer paper; print cartridges, business cards, misc. office supplies
531900	37,000	49,697	36,925	Annual DRCD fee/DRWJPA/Acquisition JPA, \$19,700; Solano County Water Authority shared admin. Fee, \$6,075; Dept. of Water Resources, \$1,600; YSAQMD renewal fee permit No. P-12-07, \$550; State Water Resources Control Board fees, \$9,000.
535500	1,200	600	600	Tools for storm maintenance
535600	5,500	5,500	4,000	Concrete, gravel, rip rap rock, safety cones, erosion control, cleaning heads
535750	1,500	1,500	1,000	Training - pesticide application, traffic control & working in confined space, NPDES permit requirements & new best mgt practices for storm water.
535900	500	500	500	Uniforms
536000	800	400	200	Doyle Lane drainage pond pump & portion of Lateral 1 monitoring stations
537500	3,500	2,500	2,500	Fuel for vehicles and equipment
538000	2,000	1,245	2,000	Parts to repair vehicles including old vactor truck & pesticide truck
539000	500	100	100	Water - irrigation systems @ Doyle Ln & Creekside if necessary.
Total	119,030	125,362	92,955	

CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20

GENERAL FUND 100
DEPT. 154
PW - STORM DRAIN MAINTENANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Streets & Utilities Maint Supervisor	0.25	23,282	8,804	3,227	384	104	2,368	38,169
Sr. Utilities Maintenance Worker	0.25	18,119	6,852	4,195	324	81	1,843	31,414
Utilities Maintenance Worker II	0.25	16,177	6,117	4,195	295	73	1,676	28,533
Utilities Maintenance Worker II*	0.25	13,585	960	4,195	258	67	1,520	20,585
Subtotal:	1.00	71,163	22,733	15,812	1,261	325	7,407	118,701
<i>Other payroll costs:</i>								
Overtime		3,000	-	-	44	-	336	3,380
Stand-by pay		5,500	-	-	80	-	-	5,580
Subtotal:		8,500	-	-	124	-	336	8,960
GRAND TOTAL:	1.00	79,663	22,733	15,812	1,385	325	7,743	127,661

*Utilities Maintenance Worker II upgraded from Util. MW I in FY 19-20

Note: Several personnel are still full-time equivalent positions; the Utilities Maintenance Workers are 1.0 FTE shared with 305-301 and the Streets & Utilities Maintenance Supervisor is 1.0 FTE shared with 100-153.

City of Dixon Budget FY 2019-20

171 - RECREATION

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-171-511000-0000	Salaries/Wages	95,819	98,230	71,119	106,156
100-171-511010-0000	Admin Leave Paid	493	506	518	-
100-171-511020-0000	Comp Paid	440	225	-	-
100-171-511100-0000	Salaries/Wages PT	14,033	4,464	4,929	11,390
100-171-511120-0000	Aquatics Personnel	80,149	88,084	92,438	106,318
100-171-511200-0000	Overtime	35	399	130	150
100-171-511900-0000	Separation Pay	-	-	1,819	-
100-171-512100-0000	Medicare	2,898	2,833	4,222	3,564
100-171-512200-0000	Retirement	22,875	31,355	16,514	20,437
100-171-512210-0000	Retirement - PARS	1,226	1,206	1,263	1,531
100-171-512300-0000	Disability Insurance	396	383	324	499
100-171-512400-0000	Health Insurance	18,890	21,904	14,535	21,976
100-171-512600-0000	Worker's Comp Insurance	5,270	5,879	5,760	5,309
100-171-520400-0000	Advertising/Legal Notices/Pubs	4,718	3,973	4,500	4,000
100-171-521800-0000	Communications	116	124	450	200
100-171-521800-0209	Communications - Emp Stipend	-	-	803	900
100-171-522610-0000	Contr Servs - Recnet	486	1,764	-	-
100-171-524000-0000	Exams/Physicals/Testing	206	206	660	600
100-171-524200-0000	Dues/Subscriptions	673	687	702	700
100-171-531000-0000	Mileage Reimbursement	115	299	200	200
100-171-531600-0000	Office Supplies	500	692	800	800
100-171-531900-0000	Permits/Licenses/Fees	35	-	-	-
100-171-532000-0000	Personnel/Recruiting	41	-	300	200
100-171-532600-0000	Playground/Spec Events	2,124	1,513	1,800	1,600
100-171-532600-0247	Special Events-Reimbursed	4,396	2,289	-	-
100-171-533600-0000	Rec - Aquatics	3,394	3,014	4,000	4,000
100-171-534500-0000	Fees - Administration	1,075	1,910	2,000	1,700
100-171-535600-0000	Special Supplies	826	976	1,000	500
100-171-535750-0000	Training	964	462	1,000	700
TOTAL DEPT. EXPENDITURES		262,194	273,378	231,786	293,430

City of Dixon Budget FY 2019-20

171 - RECREATION

OPERATING EXPENSES SUMMARY

Account Code	FY 2019		FY 2020	Brief Detail Description
	Budget	Estimated	Budget	
520400	4,500	4,500	4,000	DYB & Swim Lesson yard signs, DYB flyers, Color Copies of 2019 Swim Season brochure, one postcard mailing and one set of door hangers for Movies in the Park
521800	300	450	200	Communications at Pat Granucci Aquatic Facility
521800-0209	-	803	900	Cell phone stipend for 1 staff x \$75/month (voice & data service)
524000	660	660	600	Annual Exams/Physicals/Testing
524200	725	702	700	ASCAP and BMI licensing fees
531000	200	200	200	Mileage reimbursement for Recreation Supervisor
531600	800	800	800	General office supplies, office chair
532000	300	300	200	Personnel/Recruiting
532600	1,800	1,800	1,600	Special Event Supplement x 1 (\$1,100/pursuing donations); Porta-Potty for four events \$500
533600	4,000	4,000	4,000	Aquatic supplies, lifeguard shirts and suits, visors, whistles, sunscreen, first aid supplies, lane line and various pool related equipment purchased as needed.
534500	2,000	2,000	1,700	Fees - Administration (RecNet).
535600	1,900	1,000	500	Special supplies - not for pool (see #533600); program concessions
535750	1,000	1,000	700	Training - Lifeguards hired by the City of Dixon are reimbursed for their training costs. Also, some non-aquatic staff are provided training in CPR.
Total	18,185	18,215	16,100	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

**GENERAL FUND 100
DEPT. 171
RECREATION**

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
Recreation Manager	0.40	42,076	-	15,911	5,166	685	185	196	64,219
Recreation Supervisor	1.00	64,080	-	4,526	16,788	1,173	314	1,801	88,682
Subtotal:	1.40	106,156	-	20,437	21,954	1,858	499	1,997	152,901
Temporary Personnel									
	Hours								
Aquatics Supervisor	520	-	8,362	109	-	121	-	235	8,827
Assistant Aquatics Supervisor	500	-	7,660	100	-	111	-	215	8,086
Swim Instructor/Guard	2,000	-	29,180	379	-	423	-	820	30,802
Lifeguard/Instructor	4,400	-	61,116	795	-	886	-	1,717	64,514
Sports Coordinator(s)	820	-	11,390	148	-	165	-	320	12,023
Subtotal:	8,240	-	117,708	1,531	-	1,706	-	3,307	124,252
Other payroll costs:									
PERS Health Administration		-	-	-	22	-	-	-	22
Overtime - Aquatics		150	-	-	-	-	-	5	155
Subtotal:		150	-	-	22	-	-	5	177
GRAND TOTAL:	1.40	106,306	117,708	21,968	21,976	3,564	499	5,309	277,330

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

City of Dixon Budget FY 2019-20
172 - SENIOR/MULTI-USE CENTER (S/MUC)

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-172-511000-0000	Salaries/Wages	53,145	54,230	54,481	63,115
100-172-511010-0000	Admin Leave Paid	740	758	777	-
100-172-511100-0000	Salaries/Wages PT	9,384	10,734	10,998	18,310
100-172-512100-0000	Medicare	972	984	1,023	1,293
100-172-512200-0000	Retirement	12,698	17,300	17,540	24,104
100-172-512210-0000	Retirement - PARS	122	140	143	-
100-172-512300-0000	Disability Insurance	214	207	209	277
100-172-512400-0000	Health Insurance	4,515	7,947	7,815	7,749
100-172-512500-0000	Unemployment Insurance	1,176	(359)	-	-
100-172-512600-0000	Worker's Comp Insurance	546	759	527	809
100-172-520400-0000	Advertising/Legal Notices/Pubs	-	-	100	100
100-172-521000-0000	Bld/Site Maintenance	9,932	7,622	6,000	5,500
100-172-521800-0000	Communications	980	653	1,061	1,500
100-172-522600-0000	Contr Servs - Non Professional	1,250	1,670	1,850	1,900
100-172-531000-0000	Mileage Reimbursement	112	165	200	200
100-172-531600-0000	Office Supplies	405	493	700	600
100-172-534500-0000	Fees - Administration	111	197	200	200
100-172-535550-0000	Special Events	1,014	675	1,200	1,200
100-172-535600-0000	Special Supplies	155	4,215	1,500	1,500
100-172-536001-0000	Utilities - Electric	2,250	1,800	2,000	2,000
100-172-536002-0000	Utilities - Gas	1,560	1,394	1,450	1,300
100-172-539000-0000	Water	1,028	1,044	1,200	1,300
100-172-560400-0000	Capital Outlay	-	-	-	118,000
TOTAL DEPT. EXPENDITURES		102,309	112,627	110,974	250,957

City of Dixon Budget FY 2019-20
172 - SENIOR / MULTI-USE CENTER
OPERATING EXPENSES SUMMARY

Account Code	FY 2019		FY 2020	Brief Detail Description
	Budget	Estimated	Budget	
520400	100	100	100	Miscellaneous promotional material
521000	6,000	6,000	5,500	Cleaning supplies, maintenance & repairs, HVAC repair & maintenance contract
521800	750	1,061	600	Telephone (local and long distance) for three offices
521800-0209	-	-	900	Cell phone stipend for 1 staff x \$75/month (voice and data service)
522600	1,850	1,850	1,900	Alarm contract for the Senior/Multi-Use Center, Pest Control
531000	200	200	200	Mileage reimbursement for work related travel
531600	700	700	600	General office supplies
534500	330	200	200	Fees Administration - RecNet
535550	1,500	1,200	1,200	Supplies for senior citizen special events/trips.
535600	1,900	1,500	1,500	Supplies for senior citizen activities
536001	2,000	2,000	2,000	Utilities: Electricity
536002	1,450	1,450	1,300	Utilities: Gas
539000	1,500	1,200	1,300	Water
560400	-	-	118,000	Capital Outlay - see detail on Capital Equipment page
Total	18,280	17,461	135,300	

City of Dixon Budget FY 2019-20
CAPITAL EQUIPMENT (not included in Capital Project Funds)
172 - SENIOR / MULTI-USE CENTER

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	F	Replace SMUC kitchen countertops and cabinets	80,000	1.00	80,000
R	E	Replace SMUC stove and fire suppression system	18,000	1.00	18,000
R	B	Replace SMUC flooring in offices and hallway	20,000	1.00	20,000
				Total	118,000

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20

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

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
Recreation Manager	0.60	63,115	-	23,866	7,749	1,028	277	294	96,329
Subtotal:	0.60	63,115	-	23,866	7,749	1,028	277	294	96,329
Temporary Personnel									
Facility Attendant	1,384	-	18,310	238	-	265	-	515	19,328
Subtotal:	1,384	-	18,310	238	-	265	-	515	19,328
GRAND TOTAL:	0.60	63,115	18,310	24,104	7,749	1,293	277	809	115,657

Police

The Dixon Police Department's primary responsibilities include responding to requests for emergency and non-emergency police service, offender apprehension, crime deterrence, case investigation, evidence gathering, traffic enforcement and investigation, and maintenance of order within the community.

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

Dixon Police Department Mission

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



Current Year – 2019 – Department Accomplishments

- Staffed and funded a dedicated School Resource Officer (SRO) with a partnership with Dixon Unified School District.
- Made substantial progress in auditing, inventory and disposition of items in police evidence (over 3,300 items have been purged).
- Reduced police officer vacancies substantially, one officer position pending with multiple viable candidates in processing.
- Fully implemented a False Alarm Reduction Program to mitigate the time and resources being spent on false alarms.
- Construction of police facility perimeter fence.
- Implementation of an incentivized Office in Charge program to promote succession planning, career development and prepare the next generation of police leaders.
- Fully implemented a digital vacation watch, directed patrol and bicycle registration program in the City.
- Fully implemented a business contact program for liaising with business owners in the City.
- Fully implemented traffic collision management system, which integrates with Engineering and the police records management system (RMS) for consolidated processing.
- Transitioned to a modern body worn camera (BWC) video and digital evidence management system for evidence storage, redaction and distribution.
- Deployed two complete License Plate Recognition (LPR) systems on police vehicles.
- Upgraded police body worn cameras to higher quality systems, which include night vision and ruggedized design.

Budget Year – 2020 – Department Work Plan/Goals

- Fully staff all position in the police department.
- Obtain and deploy a police canine and resurrect the program in the City.
- Deploy a dedicated traffic safety officer to address traffic-related issues in the City and obtain a police motorcycle to enhance this position.

- Obtain and deploy a fixed-point License Plate Reader (LPR) system at strategic points in the City to feed to a central database as an investigative resource for serious crimes.
- Develop and improve the police firing range to make facility available for year-round use.
- Complete migration of police vehicle computer systems to industry standard.
- Complete scanning project to digitize paper police reports from 2007-2014, and integrate them in a searchable database.

City of Dixon Budget FY 2019-20
161 - POLICE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-161-511000-0000	Salaries/Wages	1,889,628	2,214,472	2,478,867	3,050,706
100-161-511010-0000	Admin Leave Paid	6,349	4,784	-	-
100-161-511020-0000	Comp Paid	10,618	28,277	37,094	-
100-161-511100-0000	Salaries/Wages PT	3,571	5,573	26,895	38,379
100-161-511200-0000	Overtime	287,898	275,964	274,188	150,000
100-161-511210-0000	Reimbursable Overtime	6,175	559	1,128	3,500
100-161-511300-0000	Standby	11,470	13,177	9,794	13,135
100-161-511500-0000	Physical Fitness	3,752	7,082	8,483	7,170
100-161-511600-0000	Uniform Allowance	20,793	21,408	22,906	29,100
100-161-511900-0000	Separation Pay	85,656	7,329	50,644	-
100-161-512100-0000	Medicare	34,183	38,461	42,304	53,502
100-161-512200-0000	Retirement	765,087	780,617	858,094	1,127,467
100-161-512210-0000	Retirement - PARS	59	72	257	-
100-161-512300-0000	Disability Insurance	7,600	8,296	8,316	13,673
100-161-512400-0000	Health Insurance	240,744	293,596	344,830	396,485
100-161-512401-0000	Retiree Health	9,438	29,213	6,829	28,914
100-161-512500-0000	Unemployment Insurance	6,925	2,290	-	-
100-161-512600-0000	Worker's Comp Insurance	117,528	134,418	118,849	140,357
100-161-521000-0000	Bld/Site Maintenance	25,790	42,019	32,000	32,500
100-161-521800-0000	Communications	118,684	107,368	125,000	160,000
100-161-521800-0209	Communications - Emp Stipend	5,060	4,695	5,800	1,680
100-161-522400-0000	Consultants - Professional	-	35,549	30,000	50,000
100-161-523000-0000	Contract Serv - Animal Control	133,641	152,578	161,000	174,500
100-161-523600-0000	Contractual/Co. Booking Fees	13,418	8,437	4,025	4,025
100-161-524200-0000	Dues/Subscriptions	1,088	1,095	2,000	1,500
100-161-526000-0000	Equip Repairs/Maintenance	2,570	4,596	6,000	6,000
100-161-526800-0000	Firing Range Supplies	5,631	23,070	21,500	20,000
100-161-527200-0000	Hepatitis Shots	-	-	405	-
100-161-528800-0000	Investigations	8,025	14,117	17,823	27,500
100-161-529000-0000	K-9 Unit Expense	3,130	2,522	-	-
100-161-529400-0000	Lease Purchase	118,261	140,173	165,000	198,600
100-161-530200-0000	Meetings/Seminars	1,044	949	2,500	1,500
100-161-530200-0263	Meetings/Chief's Advisory	-	-	-	1,000
100-161-531200-0000	Neighborhood Watch	-	-	1,000	1,000
100-161-531210-0000	Volunteer Programs - Cadets	4,221	5,115	3,000	1,500
100-161-531400-0000	Office Equip Maint/Rental	6,176	6,545	6,600	4,000
100-161-531600-0000	Office Supplies	10,779	12,591	15,000	15,000
100-161-531650-0000	Office/Software Maintenance	7,165	46,229	42,101	40,000
100-161-532200-0000	Physical Fitness Program	800	1,200	2,500	1,500
100-161-535600-0000	Special Supplies	18,763	14,433	58,000	23,400
100-161-535750-0000	Training	674	18,307	6,722	5,000
100-161-535850-0000	Training - POST	2,421	5,000	15,000	15,000
100-161-535900-0000	Uniforms	6,649	21,491	6,000	4,500
100-161-535900-0261	Uniforms-Ballistic	-	-	5,500	6,000
100-161-536001-0000	Utilities - Electric	292	244	300	600
100-161-536002-0000	Utilities - Gas	4,342	4,564	2,800	4,000
100-161-537500-0000	Vehicle Fuel	36,377	55,486	54,000	55,000
100-161-538000-0000	Vehicle Parts/Maintenance	6,006	2,914	3,000	3,000

City of Dixon Budget FY 2019-20

161 - POLICE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-161-539000-0000	Water	4,282	4,399	4,000	5,000
100-161-541000-0000	Youth Services/Supplies	-	462	1,000	-
100-161-560400-0000	Capital Outlay	88,619	683	566,641	30,000
TOTAL DEPT. EXPENDITURES		4,141,382	4,602,419	5,655,694	5,945,693

City of Dixon Budget FY 2019-20

161 - POLICE

OPERATING EXPENSES SUMMARY

Account Code	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget	Brief Detail Description
521000	48,195	32,000	32,500	Building/Site Maintenance: HVAC, \$7,900; Pest Control, \$840; Electrical, \$1,500; Equip repair, \$5,500; Fire Sprinkler System Inspection and Maintenance, \$2,000; Landscaping Maintenance \$3,600; Generator Inspection, \$1,600; Window/window covering repair/replacement \$2,000
521800	125,000	125,000	160,000	Communications: Solano Dispatch, \$130,000; Law Enforcement Data Services including CLETS \$870, Critical Reach \$285, LiveScan \$4,000; Verizon Wireless voice and data services, \$11,000; High-Speed Internet, \$8,340; Solano County Communications, \$3,100; MDC licensing.
521800-0209	5,820	5,800	1,680	Employee stipend - 1 @ \$95, 1 @ \$45 per month
522400	32,400	30,000	50,000	Contract Services Professional - Apex IT Services \$4,128/month
523000	161,000	161,000	174,500	Annual Contract Animal Shelter MOU estimated costs; County charges for animal shelter facility building; Animal Control, \$47,604.
523600	40,600	4,025	4,025	Booking Fees Charged by Solano County for Prisoner Processing above 3 year average. Approximately 12 bookings per year at \$335.45 per booking.
524200	2,000	2,000	1,500	Dues & Subscriptions: Cal Chief's Association Dues for Chief and Lieutenants, CA Law Enforcement Association of Records Supervisors dues, professional trade publications (ie Law & Order, Police the Law Enforcement Magazine, Law Enforcement Technology).
526000	6,000	6,000	6,000	Equipment maintenance: Vehicle Fire Extinguishers; Radar Units recertification and repairs; Defibrillators; Radio, Printer or Computer Repairs.
526800	22,000	21,500	20,000	Firing Range Supplies, ammo; increased number of officers qualifying with pistol and rifle quarterly
527200	-	405	-	Hepatitis Shots
528800	16,500	17,823	27,500	Investigations: Sexual assault Exams; Fingerprints; Blood Alcohol/Drug Exams; ID-Kits; Drug Kits; Med Reports; Transcription; Mobile ID; Supplemental investigations report
529400	165,000	165,000	198,600	Solano County Vehicle Lease Program (18 vehicles); Increases in vehicle fees, addition of vehicle to VLP
530200	2,000	2,500	1,500	Meetings and Seminars: County Chiefs Mtg., Commanders, Special Mtgs
530200-0263	-	-	1,000	Chief's Advisory Committee meetings
531200	1,000	1,000	1,000	Neighborhood Watch and Youth Services Supplies
531210	3,000	3,000	1,500	Volunteer and Cadet programs
531400	6,600	6,600	4,000	Office Equipment Maintenance, copy machine lease
531600	15,000	15,000	15,000	Office Supplies: Paper \$2,000; Dept Forms \$3,000; Calendars \$100; Citations \$2,500; Writing Supplies \$1,700; Letterhead \$1,500; Toner \$2,000; Shred Service, \$600; Misc Supplies.
531650	40,154	42,101	40,000	Software maintenance: Fixin Dixon Code Enforcement, \$1,740; Mark43 (RMS), \$24,960; LEFTA/METR, \$4,500; PlanIt (Schedule), \$1,555; Evidence.com access, \$1,398; GPSGate (AVL), \$500; Frontline, \$1,198; CivicPlus Website Subsite, \$1,654.
532200	1,500	2,500	1,500	Proctor for police officer fitness testing
535600	104,079	58,000	23,400	Special Supplies: Computer Software/Misc Equip \$6,500; Business Cards \$500; DMV/Penal Code Guides \$1,200; Crime Scene Supplies \$3,000; Latex Gloves; Flares; OC Spray; Ear Pieces; Batteries; Replace Mobile Data Computer for 3 patrol cars, \$4,050 each (also in Fund 560 budget)
535750	5,000	6,722	5,000	Non-POST Training: Liability Training; Non-Sworn Training.
535850	20,000	15,000	15,000	POST - Training: CA Police Chiefs Conference; Peace Officer Training.
535900	5,500	6,000	4,500	Duty rig (belt, holster, etc.), batons, rain gear and other non-allowance type uniform items
535900-0261	6,000	5,500	6,000	Ballistic armor
536001	500	300	600	Utilities - Electric
536002	3,500	2,800	4,000	Utilities - Gas
537500	55,000	54,000	55,000	Vehicle Expense Fuel
538000	3,500	3,000	3,000	Parts Vehicle: Maintenance/Repair; Car Wash
539000	4,500	4,000	5,000	Cal Water Service

City of Dixon Budget FY 2019-20

161 - POLICE

OPERATING EXPENSES SUMMARY

Account Code	FY 2019		FY 2020	Brief Detail Description
	Budget	Estimated	Budget	
541000	1,000	1,000	-	Youth Services/Supplies
560400	566,641	566,641	30,000	Capital Outlay - see detail on Capital Equipment page
Total	1,468,989	1,366,217	893,305	

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
161 - Police

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	V	BMW Motorcycle	30,000	1.00	30,000
				Total	30,000

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

**GENERAL FUND 100
DEPT. 161
POLICE**

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
Police Chief	1.00	222,832	-	19,724	7,839	3,345	648	9,172	263,560
Police Captain ¹	1.00	164,170	-	150,439	7,209	2,485	648	7,129	332,080
Police Captain ¹	1.00	133,098	-	17,207	7,209	2,034	581	5,805	165,934
Police Sergeant	1.00	118,779	-	22,483	7,209	1,827	543	5,429	156,270
Police Sergeant ²	0.50	59,240	-	57,839	3,602	911	271	2,715	124,578
Police Sergeant	1.00	118,479	-	115,679	7,209	1,822	543	5,429	249,161
Police Sergeant	1.00	117,339	-	114,566	16,788	1,945	543	5,429	256,610
Police Sergeant	1.00	109,770	-	107,175	16,788	1,835	508	5,076	241,152
Police Sergeant	1.00	96,410	-	12,677	16,788	1,641	456	4,561	132,533
Police Officer	1.00	106,608	-	104,088	7,209	1,650	460	4,600	224,615
Police Officer	1.00	104,261	-	101,797	16,788	1,755	460	4,600	229,661
Police Officer	1.00	97,221	-	18,402	16,788	1,653	460	4,600	139,124
Police Officer	1.00	97,221	-	18,402	7,209	1,514	460	4,600	129,406
Police Officer	1.00	89,786	-	11,806	7,209	1,406	424	4,244	114,875
Police Officer -SRO	1.00	85,717	-	11,271	16,788	1,486	405	4,050	119,717
Police Officer	1.00	84,156	-	11,066	16,788	1,464	381	3,813	117,668
Police Officer	1.00	84,119	-	11,061	11,049	1,380	388	3,879	111,876
Police Officer	1.00	83,276	-	10,950	7,209	1,312	386	3,864	106,997
Police Officer	1.00	82,404	-	10,835	16,788	1,438	380	3,799	115,644
Police Officer	1.00	81,988	-	10,781	11,049	1,349	387	3,872	109,426
Police Officer	1.00	81,605	-	10,730	11,049	1,343	380	3,799	108,906
Police Officer	1.00	80,161	-	10,540	16,788	1,406	388	3,879	113,162
Police Officer	1.00	80,161	-	10,540	7,209	1,267	388	3,879	103,444
Police Officer	1.00	73,744	-	9,697	7,209	1,174	356	3,564	95,744
Police Officer	1.00	78,230	-	10,286	16,788	1,378	360	3,604	110,646
Police Officer	1.00	76,957	-	10,119	16,788	1,359	372	3,722	109,317
Police Officer	1.00	77,382	-	10,175	13,569	1,319	356	3,564	106,365
Police Officer	1.00	79,497	-	15,047	16,788	1,396	360	3,604	116,692
Police Records Supervisor ³	1.00	84,484	-	31,947	16,788	1,468	374	397	135,458
CSO II	1.00	60,738	-	22,967	16,788	1,124	262	1,503	103,382
CSO II	1.00	59,538	-	22,514	7,209	968	262	1,503	91,994
CSO I	1.00	49,679	-	3,509	16,788	964	234	1,343	72,517
Records Clerk	1.00	55,926	-	21,148	7,209	915	249	264	85,711
Subtotal:	32.50	3,074,976	-	1,127,467	396,485	50,333	13,673	131,291	4,794,225

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

**GENERAL FUND 100
DEPT. 161
POLICE**

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<i>Temporary Personnel⁴</i>	Hours								
Police Lieutenant	240	-	15,987	-	-	232	-	783	17,002
CSO II	960	-	22,391	-	-	325	-	116	22,832
Subtotal:		-	38,378	-	-	556	-	900	39,834
<i>Other payroll costs:</i>									
PERS Health Admin/ Sr. Mgmt Life Ins		-		-	684	-	-	-	684
Retirement Health Benefit		-		-	28,230	22	-	-	28,252
Overtime		150,000		-	-	2,175	-	7,350	159,525
Reimbursable OT		3,500		-	-	51	-	172	3,723
Stand-by Pay		13,135		-	-	190	-	644	13,969
Night Differential		12,000		-	-	174	-	-	12,174
Subtotal:		178,635	-	-	28,914	2,612	-	8,166	218,327
GRAND TOTAL:	32.50	3,253,611	38,378	1,127,467	425,399	53,502	13,673	140,357	5,052,387

¹ Police Captain position currently under filled by Police Lieutenant.

² Full time Sergeant position - cost split with Grant Fund 560

³ Title changed from Public Safety Admin Manager to Police Records Supervisor effective July 2019.

⁴ Temporary Personnel is funded from carryover salary savings generated by the Police Department in FY 18-19 and will not continue beyond FY 19-20.

Fire

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

Our vision is to accomplish our mission by delivering exceptional Public Education and Fire Prevention Programs, as well as maintaining an effective state of readiness to respond and render the highest level of fire and emergency services to our citizens.

Fire Department Mission

Our Mission is to proudly serve, protect and enhance the safety of the community and our citizens.



Current Year – 2019 – Department Accomplishments

- Completed and presented to the City Council, a 5-year Strategic Plan and Standard of Cover Report
- Hired a full-time Administrative Clerk to fill a position that had been vacant since 2010 due to fiscal condition of City.
- Completed specifications and ordered a new Type 1 fire engine with plans to add a second reserve unit to the fleet based on fiscal evaluation completed by Admin Services and included in Mid-year Budget.

- Replaced one Command Vehicle by purchasing one from a local dealer and returning a leased vehicle to the County that had reached the end of its lease term.
- Conducted a Volunteer Firefighter Recruitment, adding eight new volunteer firefighters to the Reserve Program.
- Conducted a technical rescue training exercise at Monticello Dam with Yolo and Solano Fire Departments.
- Conducted one Active Shooter drill with Dixon Police Department.
- Completed off-highway (4WD) and Emergency Vehicle Operator Course (EVOC) training for all apparatus operators.
- Initiated a Peer Support Program and sent program members to training.

Budget Year – 2020 – Department Work Plan/Goals

- Plan for and link the next fire station to City development and growth triggers, including developing a staffing and equipment model for second fire station (Strategic Plan).
- Receive and place in service a new Type 1 fire engine
- Expand minimum staffing of 5 personnel to 6 by hiring 3 new firefighter/paramedics.
- Bring the Emergency Operations Center (EOC) to an improved state of readiness. Includes hardware purchases, training staff, and holding a minimum of 1 tabletop exercise.
- Continue collaboration with other jurisdictions and the Solano County Fire Chiefs Association to identify a countywide emergency dispatch model that provides Emergency Medical Dispatch (EMD) capability, operational efficiency and the ability to mobilize mutual aid more expeditiously.
- Work with other Solano County fire agencies in creating a Peer Support network to provide counseling by trained peers in areas such as critical incident stress management, critical incident trauma response, general peer support, and treatment for Post-Traumatic Stress Disorder (PTSD). The Program will consist of personnel from all departments, thereby providing a member in need the option of reaching out to someone outside their agency.

- Work closely with the Solano Emergency Medical Cooperative (SEMSC) and Solano County Fire Chiefs Association (SCFCA) in creating an RFP for ambulance service in an Exclusive Operating Area (EOA) in Solano County for 10 years, beginning in 2020, that meets the needs of the Fire Department and SEMSC.

City of Dixon Budget FY 2019-20

166 - FIRE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
100-166-511000-0000	Salaries/Wages	1,892,518	2,035,999	2,056,491	2,268,287
100-166-511010-0000	Admin Leave Paid	4,404	9,756	-	-
100-166-511020-0000	Comp Paid	18,081	31,702	19,041	-
100-166-511100-0000	Salaries/Wages PT	20,424	40,332	-	-
100-166-511200-0000	Overtime	156,183	202,161	220,332	174,000
100-166-511210-0000	Reimbursable Overtime	279,300	222,064	257,021	150,000
100-166-511220-0000	FLSA Overtime	20,296	20,072	14,794	34,000
100-166-511300-0000	Standby	42,280	28,928	21,040	30,000
100-166-511400-0000	Volunteer Pay	10,664	14,577	8,700	25,000
100-166-511500-0000	Physical Fitness	26,515	51,168	53,121	58,440
100-166-511510-0000	Core Competency Committee	-	3,600	6,092	8,400
100-166-511600-0000	Uniform Allowance	16,441	21,203	23,295	25,150
100-166-511900-0000	Separation Pay	44,215	62,131	15,487	-
100-166-512100-0000	Medicare	36,140	39,470	40,173	43,738
100-166-512200-0000	Retirement	406,637	541,435	479,593	571,441
100-166-512210-0000	Retirement - PARS	265	529	-	-
100-166-512300-0000	Disability Insurance	7,819	7,948	7,949	10,123
100-166-512400-0000	Health Insurance	248,769	266,292	269,465	286,786
100-166-512410-0000	Health Insurance - Volunteer	8,935	10,029	7,751	9,000
100-166-512500-0000	Unemployment Insurance	1,688	1,590	786	-
100-166-512600-0000	Worker's Comp Insurance	193,712	219,299	210,056	206,257
100-166-521000-0000	Bld/Site Maintenance	33,423	43,474	76,926	48,900
100-166-521800-0000	Communications	75,736	87,301	83,995	87,650
100-166-521800-0209	Communications - Emp Stipend	3,915	3,840	3,840	3,840
100-166-522400-0000	Consultants - Professional	2,865	23,111	13,289	13,200
100-166-522600-0000	Consultants - Non Professional	-	-	2,131	7,320
100-166-523150-0000	Contract Services	3,400	3,400	10,000	10,000
100-166-524000-0000	DMV Exams/Physicals	3,589	750	2,800	3,000
100-166-524200-0000	Dues/Subscriptions	7,511	6,939	9,350	9,200
100-166-525600-0000	EMS Supplies	26,316	29,688	28,700	28,500
100-166-526000-0000	Equip Repairs/Maintenance	10,887	25,331	23,505	31,800
100-166-526000-1105	Equip Maint -Fire Academy	5,048	5,144	5,200	-
100-166-526000-1112	Equip Repairs - Comm Equip	3,783	2,147	4,500	4,500
100-166-529400-0000	Lease Purchase	34,495	25,584	30,000	21,000
100-166-530200-0000	Meetings/Seminars	908	1,476	3,000	6,450
100-166-531000-0000	Mileage Reimbursement	-	34	85	-
100-166-531400-0000	Office Equip Maint/Rental	3,148	3,333	4,183	4,100
100-166-531600-0000	Office Supplies	5,418	3,194	4,500	5,000
100-166-531650-0000	Office Software/Maintenance	4,582	4,582	21,500	12,700
100-166-532000-0000	Personnel/Recruiting	-	-	41	-
100-166-533400-0000	Public Education	2,082	2,307	2,950	2,800
100-166-535500-0000	Small Tools	732	734	1,000	500
100-166-535600-0000	Special Supplies	34,385	33,149	72,578	93,950
100-166-535600-1113	Spec Supplies - PPE	16,665	53,327	62,400	52,600
100-166-535600-1114	Spec Supp - Hose & Appliances	129	12,476	12,250	12,000
100-166-535750-0000	Training	28,344	42,963	47,180	43,270
100-166-535900-0000	Uniforms	11,268	9,923	9,750	9,000
100-166-536001-0000	Utilities - Electric	9,812	16,345	8,600	9,100
100-166-536002-0000	Utilities - Gas	5,617	5,322	5,300	5,300
100-166-537500-0000	Vehicle Fuel	23,501	30,169	27,600	33,600
100-166-538000-0000	Vehicle Parts/Maintenance	31,167	47,028	66,196	60,100
100-166-538500-0000	Vehicle Parts	22,377	12,820	57,521	-
100-166-539000-0000	Water	1,757	1,972	1,500	2,600
100-166-560400-0000	Capital Outlay	156,666	55,969	421,940	582,370
TOTAL DEPT. EXPENDITURES		4,004,811	4,424,118	4,835,497	5,104,972

City of Dixon Budget FY 2019-20
166 - FIRE DEPARTMENT
OPERATING EXPENSES SUMMARY SHEET

Account Code	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget	Brief Detail Description
521000	91,126	76,926	48,900	Maint. of apparatus roll-up doors, man-doors, HVAC maint. contract, carpet & upholstery cleaning & repairs, lighting lamps & ballasts, gen-set permit fees & service, mats, rags, cleaning supplies, miscellaneous repairs. Clean up of bat infestation \$20,000
521800	83,995	83,995	87,650	Fire dispatch contract (increased \$7,000 based 17-18), leased phone lines, Active 911 incident notification system, Crew Sense staffing notification system increased \$1,900 for volunteer inclusion, telephone & cell service, mobile data computers terminal service.
521800-0209	3,840	3,840	3,840	Employee stipends for personal cell service - 3 x \$75, 2 x \$95 monthly
522400	13,289	13,289	13,200	Medical Director consulting for ALS services, including annual medical malpractice insurance. Dixon's share of county-wide EMS feasibility study \$10,000
522600	7,320	2,131	7,320	Medic Ambulance 12% billing fee for first responder fees.
523150	10,000	10,000	10,000	City annual membership fee for Solano Co. Haz Mat Team.
524000	4,500	2,800	3,000	HazMat physicals for 6 haz mat team members.
524200	9,350	9,350	9,200	Dues & subscriptions to Chief's & Firefighter's Assns. & regulatory code updates, inc. for dues and code updates
525600	28,700	28,700	28,500	Medications, IVs, electrodes, bandages, oxygen masks, gloves, oxygen, Misc. EMS equipment & bio-hazard disposal contract.
526000	23,005	23,505	31,800	Annual ladder test, SCBA fit testing, radio equipment, bi-annual breathing apparatus & cylinder maintenance, annual service plan for LUCAS devices, Physio Control annual maintenance contract on 10 defibrillators, SCBA maintenance \$6,000 moved from 526000-1105 .
526000-1105	6,000	5,200	-	Equip Maint -Fire Academy: SCBA mask repairs, extrication equipment annual maintenance, and replacing more parts
526000-1112	4,500	4,500	4,500	Communication equipment repairs- parts, labor, etc.
529400	30,600	30,000	21,000	Emergency response vehicle leases through Solano Co. for Chief & Div. Chiefs (includes mileage).
530200	4,300	3,000	6,450	Leadership seminars & meetings, Fire Prevention Officer seminars & meetings, & Management seminars & meetings, Cal Chiefs conference, added League of Ca Cities conference and CFCA Ops summit.
531000	-	85	-	Mileage reimbursement
531400	3,800	4,183	4,100	Office Equip Maint/Rental - Caltronics Copier
531600	6,000	4,500	5,000	Office supplies, prevention inspection forms & supplies
531650	21,550	21,500	12,700	Emergency Reporting software annual maintenance \$7,700 and Street EMS software maintenance \$5,000
532000	-	41	-	Personnel/Recruiting
533400	2,950	2,950	2,800	Fire Prevention week materials, Senior Resource Fair supplies, National Night Out handouts/materials, Halloween downtown handouts, CERT start up training, Public CPR training, Public fire extinguisher training, misc. assorted handouts/materials.
535500	1,000	1,000	500	Misc. small tools & fire investigation equipment
535600	92,356	72,578	93,950	Map updates, replacement of protective equipment, hose replacement, computers & software, technical rescue equipment, replacement of structure boots. Purchase equipment for new engine \$47,000 (hoses, nozzles, adapters, hand tools, lights, electrical cords, ems equipment, generator, gas blower, knox boxes, chain and circular saws, ems bags, drugs, suction unit, etc.); Portable radios for new Engine 4 @ \$3,000/ea; Replace 10 mattresses for dorm \$5,300
535600-1113	62,400	62,400	52,600	Personal protective equipment (PPE) to comply with NFPA 1851, Wildland PPE, Uniform Response to Violent Incidents (URVI) equipment, Urban Search & Rescue (USAR) equipment, and annual maintenance and testing of PPE for NFPA 1851 compliance.
535600-1114	12,250	12,250	12,000	Fire hose and related appliances, replacement of Class A foam.

City of Dixon Budget FY 2019-20

166 - FIRE DEPARTMENT

OPERATING EXPENSES SUMMARY SHEET

Account Code	FY 2019 Budget	Estimated	FY 2020 Budget	Brief Detail Description
535750	47,180	47,180	43,270	EMS training program, technical rescue training, fire service training, prevention training, training supplies, records management system training, off-road driving training, Peer Support training, wildland arson conference, arson/fire investigation conference, fire-rescue med conference, target solutions Fire/EMS training, EVOC training, flood awareness training.
535750-1106	20,000	-	-	Training - Hosted Training
535900	9,750	9,750	9,000	Uniform maint.-shifts, hats, pants, badges, brass; replacement safety boots, volunteer uniforms.
536001	14,600	8,600	9,100	Utilities - Electric
536002	2,500	5,300	5,300	Utilities - Gas
537500	30,780	27,600	33,600	Fuel expense for fire apparatus and other emergency response vehicles
538000	137,400	66,196	60,100	Opacity tests, smog tests, tows, flats, brake inspections, body & paint repairs, tires, lights, batteries, switches, glass hardware, valve kits, seals, misc. (combined 538500 with 538000)
538500	30,000	57,521	-	Parts for annual services, tires, lights, batteries, switches, glass, hardware, valve kits, seals, etc.
539000	1,500	1,500	2,600	Domestic water - City water increase
560400	421,940	421,940	582,370	Capital Outlay - see detail on Capital Equipment page
Total	1,238,481	1,124,310	1,204,350	

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
166 - FIRE DEPARTMENT

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	V	50% Balance due on New Engine (expected delivery Feb 2020)	366,870	1	366,870
N	E	Equipment for New Engine (SCBA Assemblies (4) \$25,000, Combi-Tool (Holmatro) \$25,000, Portable Radios (4) \$25,000, Thermal Imaging Camera \$8,500, Defibrillator \$42,000)	125,500	1	125,500
R	E	Replace current HVAC Control System	30,000	1	30,000
N	V	New Fire Command Vehicle	60,000	1	60,000
Total					582,370

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

**GENERAL FUND 100
DEPT. 166
FIRE**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Fire Chief	1.00	198,981	62,072	16,788	3,129	648	14,528	296,146
Fire Division Chief	1.00	153,645	43,013	7,209	2,332	612	11,334	218,145
Fire Division Chief	1.00	167,428	46,871	13,569	2,624	648	13,120	244,260
Fire Captain	1.00	108,527	27,132	13,569	1,770	497	9,216	160,711
Fire Captain	1.00	103,668	25,917	7,209	1,608	488	9,047	147,937
Fire Captain	1.00	108,527	27,132	7,209	1,678	497	9,216	154,259
Fire Engineer	1.00	99,761	24,940	16,788	1,690	449	8,311	151,939
Fire Engineer	1.00	100,721	25,180	7,209	1,565	449	8,311	143,435
Fire Engineer	1.00	99,877	24,969	7,209	1,553	449	8,311	142,368
Fire Engineer	1.00	102,637	25,659	16,788	1,732	449	8,311	155,576
Fire Engineer	1.00	108,914	27,228	16,788	1,823	449	8,311	163,513
Fire Engineer	1.00	109,874	27,468	7,209	1,698	449	8,311	155,009
Fire Fighter/Paramedic	1.00	97,485	24,371	7,209	1,518	433	8,017	139,033
Fire Fighter/Paramedic	1.00	73,331	13,880	16,788	1,307	339	6,282	111,927
Fire Fighter/Paramedic	1.00	93,885	23,471	11,049	1,522	433	8,017	138,377
Fire Fighter/Paramedic	1.00	101,659	19,242	16,788	1,717	433	8,017	147,856
Fire Fighter/Paramedic	1.00	74,531	14,107	16,788	1,324	339	6,282	113,371
Fire Fighter/Paramedic	1.00	84,849	11,320	16,788	1,474	390	7,219	122,040
Fire Fighter/Paramedic	1.00	78,047	14,773	11,049	1,292	362	6,710	112,233
Fire Fighter	1.00	94,931	17,969	13,569	1,573	393	7,284	135,719
Fire Fighter	1.00	77,056	10,280	11,049	1,278	357	6,620	106,640
Fire Admin Manager ¹	1.00	84,012	31,768	12,916	1,405	374	397	130,872
Administrative Clerk I	1.00	37,931	2,679	14,601	762	186	197	56,356
Subtotal:	23.00	2,360,277	571,441	286,138	38,374	10,123	181,369	3,447,722
Other payroll costs:								
PERS Health Admin/ Sr. Mgmt Life Ins		-	-	648	-	-	-	648
Reimbursable OT		150,000	-	-	-	-	780	150,780
Overtime		160,000	-	-	2,320	-	14,528	176,848
FLSA OT		34,000	-	-	493	-	3,087	37,580
Stand-by pay		30,000	-	-	435	-	-	30,435
Volunteer Pay and Health		25,000	-	9,000	1,913	-	5,222	41,135
Subtotal:		399,000	-	9,648	5,161	-	23,617	437,426
GRAND TOTAL:	23.00	2,759,277	571,441	295,786	43,535	10,123	204,986	3,885,148

¹ Title changed from Public Safety Admin Manager to Fire Admin Manager effective July 2019.

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General Fund Sub Funds

General Fund Sub Funds consist of the Council Discretionary, Recreation, Performing Arts, Planning, Equipment Replacement Reserve, Building Reserve and the Infrastructure Reserve Funds. These funds are accounted for as part of the General Fund for GAAP (Generally Accepted Accounting Principles) purposes but are budgeted separately in order to separate out the expenditures of various programs.

Council Discretionary- Fund 102

The Council Discretionary Fund was established in 2008 to separate out expenditures that the City Council had set aside for particular purposes. In June 2009, the City Council adopted a General Plan fee that generates revenue in this fund to be used solely for General Plan expenses. Any revenue received prior to that date is discretionary for the Council to use. Administrative Services manages this fund.

Recreation – Fund 103

The Recreation Fund budget provides resources for the Recreation Division to offer programs such as classes of general interest, day camp, youth and adult sports leagues, and teen activities. Activities budgeted in this fund are designed to be self-supporting. General Fund transfers are made to support this fund when needed. Fees are set based on the estimated cost of the program offered. Funds for a scholarship program are included in the budget for those who meet income qualifications. The scholarship can provide up to a 75% discount off the cost of a program for youth 17 and under.

Community Support – Fund 105

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

Public Benefit – Fund 107

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

Technology Fee – Fund 108

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

Planning Agreements – Fund 190

The Planning Agreements Fund is used to account for developer deposits to cover the cost of planning services. This fund is managed by the Administrative Services Department. In recent years this fund has been reflected on the summary page only to show fund balance. Current projects include Southwest, TEC Equipment and Highway 80 Dispensary.

Equipment Replacement Reserve Fund – Fund 820

The Equipment Replacement Reserve Fund is funded by a transfer from the General Fund. Purchase of new equipment for the General Fund is funded by a transfer from this fund to the General Fund. This fund is managed by the Administrative Services Department.

Building Reserve Fund – Fund 830

The Building Reserve Fund is funded by transfers made from time to time from the General Fund. Transfers out are made to cover the cost of major repairs or improvements to the City's buildings.

Infrastructure Reserve Fund – Fund 831

The Infrastructure Reserve Fund is funded by transfers made from the General Fund and was established in fiscal year 2011-12. An annual \$50,000 transfer is made for funding future infrastructure projects.

Technology Replacement Fund – Fund 832

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

PERS Stabilization Fund – Fund 840

The PERS Stabilization Fund was established in fiscal year 2014 to account for funds for PERS stabilization. With recent changes at CalPERS lowering the discount rate over the next three years, rate projections and costs to the City are expected to grow.

OPEB Reserve Fund – Fund 841

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

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	GF CONTINGENCY 101	COUNCIL DISCRETIONARY 102	RECREATION FUND 103	COMMUNITY SUPPORT 105	PUBLIC BENEFIT 107
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	1,715,854	225,688	-	19,823	(101,379)
July-2018					
REVENUE	21,870	57,932	40,170	12,216	741,467
TRANSFERS	-	588,615	22,434	-	-
REVENUE & TRANSFERS	21,870	646,547	62,604	12,216	741,467
 EXPENDITURES	 888,615	 638,550	 62,604	 12,000	 731,591
ESTIMATED ENDING FUND BALANCE	849,109	233,685	-	20,039	(91,503)
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	849,109	233,685	-	20,039	(91,503)
July-2019					
REVENUES	15,000	63,975	51,000	12,150	1,081,800
TRANSFERS	-	-	6,500	-	-
REVENUE & TRANSFERS	15,000	63,975	57,500	12,150	1,081,800
 AVAILABLE RESOURCES	 864,109	 297,660	 57,500	 32,189	 990,297
 APPROPRIATIONS	 -	 20,000	 57,500	 20,000	 305,000
ESTIMATED ENDING FUND BALANCE	864,109	277,660	-	12,189	685,297

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	USER TECH FEE 108	PLANNING AGREEMENTS 190	EQUIPMENT REPLACEMENT 820	BUILDING RESERVE 830	INFRA- STRUCTURE RESERVE 831
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	33,821	16,251	455,465	141,794	222,128
July-2018					
REVENUE	29,800	167,933	9,251	2,499	2,899
TRANSFERS	-	40,798	100,000	100,000	-
REVENUE & TRANSFERS	29,800	208,731	109,251	102,499	2,899
EXPENDITURES	47,128	205,208	86,562	28,452	70,000
ESTIMATED ENDING FUND BALANCE	16,493	19,774	478,154	215,841	155,027
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	16,493	19,774	478,154	215,841	155,027
July-2019					
REVENUES	28,250	105,450	7,500	2,000	2,000
TRANSFERS	-	-	100,000	100,000	-
REVENUE & TRANSFERS	28,250	105,450	107,500	102,000	2,000
AVAILABLE RESOURCES	44,743	125,224	585,654	317,841	157,027
APPROPRIATIONS	29,105	105,450	117,625	110,000	86,000
ESTIMATED ENDING FUND BALANCE	15,638	19,774	468,029	207,841	71,027

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	TECHNOLOGY REPLACEMENT 832	PERS STABILIZATION 840	OPEB RESERVE 841	Total
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	80,864	142,672	1,261,172	4,214,154
July-2018				
REVENUE	1,340	2,307	18,068	1,107,752
TRANSFERS	40,000	75,000	250,000	1,216,847
REVENUE & TRANSFERS	41,340	77,307	268,068	2,324,599
EXPENDITURES	-	-	-	2,770,710
ESTIMATED ENDING FUND BALANCE	122,204	219,979	1,529,240	3,768,043
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	122,204	219,979	1,529,240	3,768,043
July-2019				
REVENUES	-	1,800	16,000	1,386,925
TRANSFERS	40,000	75,000	250,000	571,500
REVENUE & TRANSFERS	40,000	76,800	266,000	1,958,425
AVAILABLE RESOURCES	162,204	296,779	1,795,240	5,726,468
APPROPRIATIONS	15,000	-	-	865,680
ESTIMATED ENDING FUND BALANCE	147,204	296,779	1,795,240	4,860,788

City of Dixon Budget FY 2019-20
FUND 101 - CONTINGENCY FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
101-000-461600-0000	Interest Earned	13,647	19,006	21,870	15,000
101-000-470100-0000	Unrealized Gain GASB 31	(6,851)	(6,387)	-	-
		6,797	12,618	21,870	15,000
101-000-591331-0000	Transfer to Water Ops & Maint	-	-	300,000	-
101-000-597102-0000	Transfer to Council Discretionary	31,318	39,956	588,615	-
		31,318	39,956	888,615	-
FUND REVENUE		6,797	12,618	21,870	15,000
FUND EXPENDITURES		31,318	39,956	888,615	-

City of Dixon Budget FY 2019-20
FUND 102 - COUNCIL DISCRETIONARY FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
102-000-421300-0000	Building Permits - Gen'l Plan	61,260	70,619	56,446	62,775
102-000-461600-0000	Interest Earned	1,645	2,582	1,486	1,200
102-000-470100-0000	Unrealized Gain GASB 31	(863)	(810)	-	-
102-000-491101-0000	Transfer from Contingency	31,318	39,956	588,615	-
		93,360	112,345	646,547	63,975
102-132-520400-0000	Advertising/Publications	-	52	5,000	-
102-132-522400-0000	Consultants - Professional	77,240	102,202	513,399	-
102-132-523800-0000	County Charges	-	-	5,000	-
102-132-529600-0000	Legal Services	4,040	1,222	85,778	10,000
102-132-531400-0000	Office Equip Maint/Rental	30	-	-	-
102-132-535600-0000	Special Supplies	-	-	177	-
102-132-560750-0000	Project Admin - Direct	2,991	7,099	29,196	10,000
		84,301	110,574	638,550	20,000
FUND REVENUE		93,360	112,345	646,547	63,975
FUND EXPENDITURES		84,301	110,574	638,550	20,000

City of Dixon Budget FY 2019-20
FUND 103 - RECREATION

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
103-000-433650-0000	Rec - Adult Softball	3,923	(539)	-	-
103-000-433811-0000	Rec - Basketball - Youth	35,196	35,939	27,658	35,000
103-000-433845-0000	Rec - Fitness	2,351	2,755	2,484	2,500
103-000-433860-0000	Rec - General Interest	2,314	9,456	7,810	8,000
103-000-433910-0000	Rec - Soccer	-	-	-	-
103-000-433915-0000	Rec - Teen Activities	1,010	1,360	1,185	1,500
103-000-433920-0000	Rec - Tennis Lessons	-	195	-	-
103-000-433925-0000	Rec - Volleyball - Drop-ins	654	1,243	893	1,000
103-000-433995-0000	Scholarship Offset	-	-	-	3,000
103-000-460500-0000	Donations	-	-	100	-
103-000-461600-0000	Interest Earned	31	78	50	-
103-000-470100-0000	Unrealized Gain GASB 31	(4)	(16)	(10)	-
103-000-491100-0000	Transfer from General Fund	4,853	5,099	22,434	6,500
		50,327	55,570	62,604	57,500

179 - Recreation

103-179-511150-0000	Wages P/T Volleyball	822	1,190	458	1,806
103-179-512100-0000	Medicare	12	17	7	26
103-179-512210-0000	Retirement - PARS	11	15	6	23
103-179-512600-0000	Worker's Comp Insurance	21	49	13	51
103-179-533845-0000	Rec - Fitness	1,532	2,075	689	1,400
103-179-533860-0000	Rec - General Interest	62	2,796	1,100	4,000
103-179-534500-0000	Fees - Administration	112	829	1,335	1,000
103-179-535600-0000	Special Supplies	1,253	2,448	4,000	4,000
103-179-535680-0000	Teen Activities	-	877	-	250
103-179-591100-0000	Transfer to General Fund	16,060	17,189	18,787	8,082

180 - Softball

103-180-511180-0000	Salaries - Rec Softball	1,131	-	-	-
103-180-512100-0000	Medicare	16	-	-	-
103-180-512210-0000	Retirement - PARS	15	-	-	-
103-180-512600-0000	Worker's Comp Insurance	21	-	-	-
103-180-522600-0000	Contract Svcs - Non Profess.	4,160	-	-	-
103-180-534500-0000	Fees - Administration	35	22	-	-
103-180-535600-0000	Special Supplies	491	-	-	-

City of Dixon Budget FY 2019-20
FUND 103 - RECREATION

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
	183 - Basketball				
103-183-511180-0000	Wages PT Youth Basketball	11,904	14,314	21,038	20,238
103-183-512100-0000	Medicare	173	208	305	293
103-183-512210-0000	Retirement - PARS	155	186	274	263
103-183-512600-0000	Worker's Comp Insurance	388	578	593	568
103-183-522600-0000	Contract Svc Non Prof	3,988	3,818	5,500	5,500
103-183-534500-0000	Administration Fees	589	853	1,000	1,000
103-183-535600-0000	Special Supplies	7,032	8,672	7,500	9,000
		<u>49,982</u>	<u>56,136</u>	<u>62,604</u>	<u>57,500</u>
FUND REVENUE		50,327	55,570	62,604	57,500
FUND EXPENDITURES		49,982	56,136	62,604	57,500

City of Dixon Budget FY 2019-20
FUND 103 - RECREATION FUND
OPERATING EXPENSES SUMMARY

Account Code	FY 2019		FY 2020	Brief Detail Description
	Budget	Estimated	Budget	
Miscellaneous Recreation				
179-533845	1,400	689	1,400	Rec - Fitness Classes
179-533860	4,700	1,100	4,000	Rec - General Interest Classes (Includes STEM/sports summer camps)
179-534500	500	1,335	1,000	Fees - Administration
179-535600	4,000	4,000	4,000	Special Supplies - CPR Mannequins, Exercise Equipment, Volleyball Equipment, Arena Nets, Goals, etc.
179-535680	250	-	250	Teen Activities
179-590100	18,787	18,787	8,082	Transfer to General Fund (Cost Allocation)
Basketball				
183-522600	5,500	5,500	5,500	Contract Svc Non Prof - Referees
183-534500	1,000	1,000	1,000	Administration Fees
183-535600	9,000	7,500	9,000	Special Supplies - Basketballs, Uniforms, Photos, Certificates, etc.
Total	45,137	39,911	34,232	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

**FUND 103
RECREATION**

Title	FTE	Temp Pay 511100	PARS Retirement 512210	Soc Sec/ Medicare 512100	Workers' Comp 512600	Total Employee
<i>Temporary Personnel</i>	Hours					
103-179 Volleyball Sports Coord	130	1,806	23	26	51	1,906
103-183 Basketball Coord	695	9,654	125	140	271	10,190
103-183 Basketball Rec Leader	800	10,584	138	153	297	11,172
Total:	1,625	22,044	286	319	619	23,268
GRAND TOTAL:		22,044	286	319	619	23,268

Temporary personnel do not receive special pay or health insurance.

City of Dixon Budget FY 2019-20
FUND 105 - COMMUNITY SUPPORT

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
105-000-461600-0000	Interest Earned	134	185	216	150
105-000-461700-0000	Lease Revenue	12,000	12,000	12,000	12,000
105-000-470100-0000	Unrealized Gain on Investments	(88)	(72)	-	-
		12,046	12,114	12,216	12,150
105-000-535650-0000	Subsidies to Community Groups	16,000	10,500	12,000	20,000
		16,000	10,500	12,000	20,000
FUND REVENUE		12,046	12,114	12,216	12,150
FUND EXPENDITURES		16,000	10,500	12,000	20,000

City of Dixon Budget FY 2019-20
FUND 107 - PUBLIC BENEFIT FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
107-000-429201-0000	Cannabis Public Benefit Fee	-	12,562	739,967	1,080,000
107-000-461600-0000	Interest Earned	-	-	1,500	1,800
		-	12,562	741,467	1,081,800
107-000-520400-0000	Advertising/Publications	-	-	1,365	1,000
107-000-521900-0000	Bank Fees	-	-	100	500
107-000-522400-0000	Consultants Professional	-	8,300	14,300	50,000
107-000-529600-0000	Legal Services	-	53,289	46,912	50,500
107-000-560400-0000	Capital Outlay	-	-	52,109	135,000
107-000-560750-0000	Project Admin-Direct	-	52,352	16,805	65,000
107-000-591100-0000	Transfer to General Fund	-	-	-	3,000
107-000-591400-0000	Transfer to Capital Projects	-	-	100,000	-
107-000-591461-0000	Transfer to Parkway Blvd	-	-	500,000	-
		-	113,941	731,591	305,000
FUND REVENUE		-	12,562	741,467	1,081,800
FUND EXPENDITURES		-	113,941	731,591	305,000

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
107 PUBLIC BENEFIT FUND

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	Police Patrol K9	20,000	1.00	20,000
N	E	Message Board for Traffic Safety	15,000	1.00	15,000
N	B	Range Facility	100,000	1.00	100,000
Total					135,000

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

City of Dixon Budget FY 2019-20
FUND 108- TECHNOLOGY FEE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
108-000-421300-0000	Building Permit-Technology Fee	19,320	31,270	29,025	27,550
108-000-461600-0000	Interest Earned	208	691	775	700
108-000-470100-0000	Unrealized Gain on Investments	(80)	(266)	-	-
108-000-491100-0000	Transfer from General Fund	34,728	-	-	-
		54,176	31,694	29,800	28,250
108-000-531650-0000	Office/Software Maintenance	-	15,331	16,208	16,500
108-000-535600-0000	Special Supplies	-	1,339	18,500	1,500
108-000-560400-0000	Capital Outlay	34,728	-	-	-
108-000-591100-0000	Transfer to General Fund	-	652	12,420	11,105
		34,728	17,321	47,128	29,105
FUND REVENUE		54,176	31,694	29,800	28,250
FUND EXPENDITURES		34,728	17,321	47,128	29,105

City of Dixon Budget FY 2019-20
FUND 190 DEVELOPMENT AGREEMENTS

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
190-000-433350-0000	Planning Agreements	31,279	152,289	165,888	103,450
190-000-461600-0000	Interest Earned	507	1,856	2,045	2,000
190-000-470100-0000	Unrealized Gain GASB 31	(282)	(865)	-	-
190-000-491100-0000	Transfer from General Fund	83,282	16,652	40,798	-
		<u>114,786</u>	<u>169,932</u>	<u>208,731</u>	<u>105,450</u>
190-132-520400-0000	Publications	-	-	500	450
190-132-522400-0000	Consultants - Professional	1,050	218	24,580	20,000
190-132-529610-0000	Legal Fees Reimbursable	20,818	165,073	122,223	50,000
190-132-531900-0000	Permits/Licenses/Fees	-	-	9,000	-
190-132-535600-0000	Special Supplies	-	35	-	-
190-132-560750-0000	Project Admin - Direct	11,519	35,809	48,905	35,000
		<u>33,387</u>	<u>201,135</u>	<u>205,208</u>	<u>105,450</u>
FUND REVENUE		114,786	169,932	208,731	105,450
FUND EXPENDITURES		33,387	201,135	205,208	105,450

City of Dixon Budget FY 2019-20
FUND 820 - EQUIPMENT REPLACEMENT

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
820-000-460600-0000	Emergency Cost Recovery	9,824	4,704	3,072	2,500
820-000-461600-0000	Interest Earned	3,526	5,034	6,179	5,000
820-000-462600-0000	Sale of Property	3,500	5,863	-	-
820-000-470100-0000	Unrealized Gain GASB 31	(2,203)	(1,681)	-	-
820-000-491100-0000	Transfer from General Fund	-	-	100,000	100,000
		14,647	13,920	109,251	107,500
820-820-591100-0000	Transfer to General Fund	31,451	28,679	86,562	117,625
		31,451	28,679	86,562	117,625
FUND REVENUE		14,647	13,920	109,251	107,500
FUND EXPENDITURES		31,451	28,679	86,562	117,625

City of Dixon Budget FY 2019-20
FUND 830 - BUILDING RESERVE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
830-000-461600-0000	Interest Earned	625	1,412	2,499	2,000
830-000-470100-0000	Unrealized Gain GASB 31	(358)	(503)	-	-
830-000-491100-0000	Transfer from General Fund	50,000	50,000	100,000	100,000
		50,268	50,908	102,499	102,000
830-830-591100-0000	Transfer to General Fund	-	20,047	28,452	110,000
		-	20,047	28,452	110,000
FUND REVENUE		50,268	50,908	102,499	102,000
FUND EXPENDITURES		-	20,047	28,452	110,000

City of Dixon Budget FY 2019-20
FUND 831 - INFRASTRUCTURE RESERVE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
831-000-461600-0000	Interest Earned	1,689	2,341	2,899	2,000
831-000-470100-0000	Unrealized Gain on Investments	(991)	(752)	-	-
831-000-491100-0000	Transfer from General Fund	50,000	-	-	-
		50,699	1,589	2,899	2,000
831-100-591100-0000	Transfer to General Fund	-	-	70,000	86,000
		-	-	70,000	86,000
FUND REVENUE		50,699	1,589	2,899	2,000
FUND EXPENDITURES		-	-	70,000	86,000

City of Dixon Budget FY 2019-20
FUND 832 - TECHNOLOGY REPLACEMENT

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
832-000-461600-0000	Interest Earned	166	698	1,340	-
832-000-491100-0000	Transfer from General Fund	40,000	40,000	40,000	40,000
		40,166	40,698	41,340	40,000
832-000-591100-0000	Transfer to General Fund	-	-	-	15,000
		-	-	-	15,000
FUND REVENUE		40,166	40,698	41,340	40,000
FUND EXPENDITURES		-	-	-	15,000

City of Dixon Budget FY 2019-20
FUND 840 - PERS STABILIZATION

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
840-000-461600-0000	Interest Earned	1,079	1,514	2,307	1,800
840-000-470100-0000	Unrealized Gain GASB 31	(551)	(503)	-	-
840-000-491100-0000	Transfer from General Fund	-	-	75,000	75,000
		529	1,010	77,307	76,800
FUND REVENUE		529	1,010	77,307	76,800
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2019-20
FUND 841 - OPEB RESERVE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
841-000-461600-0000	Interest Earned	4,243	13,293	18,068	16,000
841-000-470100-0000	Unrealized Gain GASB 31	(796)	(5,568)	-	-
841-000-491100-0000	Transfer from General Fund	500,000	250,000	250,000	250,000
		503,447	257,726	268,068	266,000
FUND REVENUE		503,447	257,726	268,068	266,000
FUND EXPENDITURES		-	-	-	-

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Enterprise Funds

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

Wastewater

The City's Wastewater Treatment Facility and Sanitary Sewer Collections System serves more than 5,500 residential, institutional, industrial, and commercial customers. Wastewater operations are accounted for in the Wastewater Enterprise Fund. For budgetary and legal compliance purposes, the Wastewater Enterprise Fund is broken into eight funds.

Fund 303 Wastewater Operating Reserve

This fund was established in FY 2019 to account for the transfer from the Operations & Maintenance fund to accumulate a minimum 25% reserve level. Administrative Services manages this fund.

Fund 304 Wastewater OPEB Reserve

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

Fund 305 Wastewater Operations and Maintenance

The existing ratepayers fund the operations and maintenance of the existing wastewater treatment facility and sanitary sewer collections system. This fund is managed jointly by the Administrative Services and City Engineer/Public Works departments. Administrative Services is responsible for the accounting and utility

billing (revenue collections). City Engineer/Public Works is responsible for the operations of the Wastewater Treatment Facility (Wastewater Fund 305-300) and the “in town” Sanitary Sewer Collections System (Wastewater Fund 305-301) as well as the master planning of wastewater treatment and disposal infrastructure.

Fund 306 SRF Debt Service Reserve

Per the Installment Sales Agreement between the City of Dixon and the State Water Resources Control Board related to the construction of the Wastewater Treatment Facility Improvements project, the reserve fund must have one year’s debt service accumulated prior to the anticipated construction completion. The fund was established by Resolution 14-154 to accumulate a reserve fund. The Administrative Services Department manages this fund.

Fund 307 Wastewater Equipment Replacement

This fund accumulates equipment replacement reserves for the sole purpose of the Wastewater operations. The Administrative Services and City Engineer/Public Works departments jointly manage this fund.

Fund 308 Wastewater Debt Service

This fund was established to fund the debt service for the sewer bonds issued in 1996 for \$2,635,000. The original 1996 bonds were refunded in 2012 to take advantage of lower market interest rates. An annual transfer from the Wastewater Operations and Maintenance fund provides for principal, interest, and ongoing administrative charges. The Sewer Bond debt will be retired in 2021. This fund is managed by Administrative Services.

Fund 309 SRF Debt Service

This fund was established for the accumulating of funds to service SRF debt for the Wastewater Treatment Facility Improvements project completed in 2017. This fund is managed by Administrative Services.

Fund 310 Wastewater Capital Improvements

Wastewater capital improvements necessitated by growth are funded by development impact fees (i.e. connection fees), which by law must be accounted for in a separate fund. Fund 310 was established for Wastewater Capital Improvement projects that benefit only new development, such as the expansion of the Wastewater Treatment Facility and the extension of sewer pipelines to serve new development areas. The Engineering Division manages this fund.

Fund 315 Wastewater Rehabilitation Projects

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

Fund 316 Wastewater Capital Mixed Projects

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

Current Year – 2019 – Division Accomplishments

- Continued existing sanitary sewer line cleaning and video inspection program as well as restaurant permitting and inspection program
- Completed upgrades and improvements to the Wastewater Treatment Facility onsite water system
- Continued industrial permitting, inspections, and testing

Budget Year – 2020 – Division Plan/Goals

- Retain a consultant to develop a Sewer System Master Plan and hydraulic model as required by the State
- Continue existing sanitary sewer line cleaning and video inspection program as well as restaurant permitting and inspection program
- Perform necessary Supervisory Control and Data Acquisition (SCADA) improvements/upgrades at the Treatment Facility
- Continue industrial permitting, inspections, and testing

Water

As a result of the dissolution of the Dixon-Solano Water Authority JPA in 2012, the City assumed all water operations in August 2014. The City serves nearly 3,000 residential, institutional, industrial, and commercial customers that are not in the California Water Service Company service area. Water operations are accounted for in Water Enterprise Funds.

Fund 331 Water Operations and Maintenance

The existing ratepayers fund the operations and maintenance of the existing water system. This fund is managed jointly by the Administrative Services and City Engineer/Public Works departments. Administrative Services is responsible for the accounting and utility billing (revenue collections). City Engineer/Public Works is responsible for the oversight of the operations of the water system and the master planning of the water infrastructure.

Fund 332 Water Operations Reserve

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

Fund 333 Water Capital Reserve

This fund was established for the purposes of accumulating funding for rehabilitation projects that benefit existing ratepayers. The Engineering Division manages this fund.

Fund 334 Water Capital Projects Improvements

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

Fund 335 Water Capital Projects Rehabilitation

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

Fund 336 Water OPEB Reserve

This fund was established in FY 2020 for the purpose of accumulating funds for the unfunded actuarial liability (UAAL). Administrative Services manages this fund.

Current Year – 2019 – Division Accomplishments

- Completed and implemented Water Rate Study with the assistance of Admin Services
- Rehabilitation of DW-44 (Industrial Well) with new water lube well pump, bowls, and sand separator
- Cleaned, blasted, and re-coated Fitzgerald 1.5 MG steel storage tank
- Migrated SCADA server from City Hall to Police Station
- Completed SCADA upgrades at Fitzgerald distribution and School Well facilities
- Completed improvements to distribution system valves and mains in the Business Park area
- Improved operational deficiencies at DW-48 (School Well) and DW-37 (Watson Ranch), including a portion of SCADA improvements
- Installed booster pump bypass at Watson Ranch, Fitzgerald, and Park Lane facilities
- Repaired booster pumps at Fitzgerald, Watson Ranch, and Park Lane Facilities
- Installed sample port at Fitzgerald, Watson Ranch, Valley Glen, and Industrial facilities

Budget Year – 2020 – Division Plan/Goals

- Complete SCADA upgrades at Valley Glen, Park Lane, and Watson Ranch facilities
- Re-coat Park Lane (Tank #1)
- Procure contractor to perform an Arc Flash study with site-specific training for Water Operations staff
- Design and implement valve exercise and hydrant flushing programs.
- Develop and utilize Computerized Management & Maintenance System (CMMS) and GIS programs
- Add booster pumps at Fitzgerald and Park Lane facilities
- Continue meter replacements as necessary
- Perform instrumentation and electrical upgrades at Fitzgerald, School Well, Industrial, and Valley Glen facilities
- Implement Cross Connection and Lead Service Line Repair Programs
- Procure consultant to commence design/financing package for new wells at Industrial, School and Watson Ranch facilities

Fund 350 Transit

The Transit Fund 350 is an Enterprise Fund managed by the City Engineer/Public Works Department. The budget provides resources for the operation of the Redi-Ride Transit System. The Redi-Ride system provides curb-to-curb transit service within the Dixon City limits. The system operates Monday-Friday from 7:00 a.m. - 5:00 p.m. Redi-Ride currently operates up to five busses during peak demand hours. Ridership is trending up, particularly for the ADA van service to Davis and Vacaville. In FY 2018, total ridership for all programs was 63,840.

An intercity taxi-script program, administered by the Solano Transportation Authority, is also available for after-hours paratransit trips. Starting in FY 2019-20, passengers will be able to use a card, rather than script (coupons), to pay for the service.

The budget contains funds for 7.5 permanent full-time equivalent staff, vehicle maintenance, administrative expenses, operating supplies, and insurance. The City's allocation of Transportation Development Act (TDA) fund and Federal Transit Administration (FTA) Section 5311 grants, and customer fares, fund Transit operations.

The 2016 Short Range Transit Plan (S RTP) includes fiscal projections for the next ten years and shows that if Redi-Ride is able to meet the public demand with the existing operating system, Redi-Ride will remain fiscally sustainable.

Current Year – 2019 – Division Accomplishments

- Reviewed and amended passenger fares
- Partial implementation of IT system upgrades
- Replaced two busses

Budget Year – 2020 – Division Plan/Goals

- Finish implementation of IT system upgrades
- Replace one paratransit van
- Replace three busses



Fund 351 Transit OPEB Reserve

This fund was established in FY 2020 for the purpose of accumulating funds for the unfunded actuarial liability (UAAL). Administrative Services manages this fund.

CITY OF DIXON

BUDGET OVERVIEW - ENTERPRISE FUNDS

	SEWER OPS RESERVE 303	SEWER OPEB RESERVE 304	SEWER O&M 305	SRF RESERVE 306	SEWER EQUIP REPLACE 307	SEWER DEBT SERVICE 308
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES						
BEGINNING WORKING CAPITAL* July-2018	-	163,647	4,043,548	1,763,304	235,770	-
REVENUE	2,335	-	4,627,016	23,041	3,013	-
TRANSFERS	395,737	2,244	93,737	-	50,000	171,055
REVENUE & TRANSFERS	398,072	2,244	4,720,753	23,041	53,013	171,055
EXPENDITURES	-	-	4,323,947	-	93,739	171,055
ESTIMATED ENDING WORKING CAPITAL	398,072	165,891	4,440,353	1,786,345	195,044	-
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS						
July-2019	398,072	165,891	4,440,353	1,786,345	195,044	-
REVENUES	-	-	4,723,183	18,000	2,800	-
TRANSFERS	168,637	64,957	25,100	-	50,000	172,722
REVENUE & TRANSFERS	168,637	64,957	4,748,283	18,000	52,800	172,722
AVAILABLE RESOURCES	566,709	230,848	9,188,636	1,804,345	247,844	172,722
APPROPRIATIONS	-	-	4,345,204	-	25,100	172,722
ESTIMATED ENDING WORKING CAPITAL	566,709	230,848	4,843,432	1,804,345	222,744	-

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

CITY OF DIXON

BUDGET OVERVIEW - ENTERPRISE FUNDS

	SRF DEBT SERVICE 309	SEWER CAPITAL 310	SEWER REHAB 315	SEWER MIXED 316	SEWER SUMMARY	WATER O&M 331
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES						
BEGINNING WORKING CAPITAL* July-2018	887,639	3,160,634	329,420	251,618	10,835,578	1,283,559
REVENUE	11,824	794,641	4,089	3,833	5,469,792	1,918,165
TRANSFERS	1,721,738	-	30,645	188,257	2,653,413	300,000
REVENUE & TRANSFERS	1,733,562	794,641	34,734	192,090	8,123,205	2,218,165
EXPENDITURES	1,721,179	802,668	30,645	188,257	7,331,490	3,295,255
ESTIMATED ENDING WORKING CAPITAL	900,022	3,152,607	333,509	255,451	11,627,293	206,469 ¹
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS						
July-2019	900,022	3,152,607	333,509	255,451	11,627,293	206,469
REVENUES	9,000	637,650	-	-	5,390,633	2,905,766
TRANSFERS	1,721,739	-	615,907	217,804	3,036,866	-
REVENUE & TRANSFERS	1,730,739	637,650	615,907	217,804	8,427,499	2,905,766
AVAILABLE RESOURCES	2,630,761	3,790,257	949,416	473,255	20,054,792	3,112,235
APPROPRIATIONS	1,721,739	754,127	615,907	217,804	7,852,603	3,145,098
ESTIMATED ENDING WORKING CAPITAL	909,022	3,036,130	333,509	255,451	12,202,189	(32,863.36)

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

¹ Resolutions 19-111 and 19-119 adjusting the FY 18-19 budget in Water Fund 331 were adopted on June 25, 2019.

CITY OF DIXON

BUDGET OVERVIEW - ENTERPRISE FUNDS

	WATER OPS RESERVE 332	WATER CAPITAL RESERVE 333	WATER CIP 334	WATER CAPITAL REHAB 335	WATER OPEB RESERVE 336	WATER SUMMARY
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES						
BEGINNING WORKING CAPITAL* July-2018	524,599	372,835	(372,325)	(1,521)	-	1,807,146
REVENUE	8,153	5,099	63,385	-	-	1,994,802
TRANSFERS	180,904	92,157	-	1,056,981	-	1,630,042
REVENUE & TRANSFERS	189,057	97,256	63,385	1,056,981	-	3,624,844
EXPENDITURES	-	-	861	1,055,460	-	4,351,576
ESTIMATED ENDING WORKING CAPITAL	713,656	470,091	(309,801)	-	-	1,080,414
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS						
July-2019	713,656	470,091	(309,801)	-	-	1,080,414
REVENUES	-	-	23,000	186,000	-	3,114,766
TRANSFERS	-	100,000	-	1,204,836	97,973	1,402,809
REVENUE & TRANSFERS	-	100,000	23,000	1,390,836	97,973	4,517,575
AVAILABLE RESOURCES	713,656	570,091	(286,801)	1,390,836	97,973	5,597,989
APPROPRIATIONS	-	-	2,478	1,390,836	-	4,538,412
ESTIMATED ENDING WORKING CAPITAL	713,656	570,091	(289,279)	-	97,973	1,059,577

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

CITY OF DIXON

BUDGET OVERVIEW - ENTERPRISE FUNDS

	TRANSIT 350	TRANSIT OPEB RESERVE 351	ENTERPRISE Total
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES			
BEGINNING WORKING CAPITAL* July-2018	475,172	-	13,117,896
REVENUE	1,022,426	-	8,487,020
TRANSFERS	-	-	4,283,455
REVENUE & TRANSFERS	1,022,426	-	12,770,475
 EXPENDITURES	1,048,500	-	12,731,567
 ESTIMATED ENDING WORKING CAPITAL	449,098	-	13,156,805
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS			
July-2019	449,098	-	13,156,805
REVENUES	1,237,757	-	9,743,156
TRANSFERS	-	261,261	4,700,936
REVENUE & TRANSFERS	1,237,757	261,261	14,444,092
 AVAILABLE RESOURCES	1,686,855	261,261	27,600,897
 APPROPRIATIONS	1,649,074	-	14,040,089
 ESTIMATED ENDING WORKING CAPITAL	37,781	261,261	13,560,808

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

City of Dixon Budget FY 2019-20
FUND 303 - SEWER OPERATING RESERVE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
303-000-461600-0000	Interest Earned	-	-	2,335	-
303-000-491305-0000	Transfer from Sewer O&M	-	-	395,737	168,637
		-	-	398,072	168,637
FUND REVENUE		-	-	398,072	168,637
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2019-20
FUND 304 - SEWER OPEB RESERVE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
304-000-461600-0000	Interest Earned	(7)	1,565	2,244	-
304-000-470100-0000	Unrealized Gain on Investments	(4)	(722)	-	-
304-000-491305-0000	Transfer from Sewer O&M	81,408	81,408	-	64,957
		81,396	82,250	2,244	64,957
FUND REVENUE		81,396	82,250	2,244	64,957
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2019-20
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
305-000-435100-0000	Sewer Fees - Apartments	348,045	411,800	413,000	411,799
305-000-435200-0000	Sewer Fees - Churches/Convales	93,833	109,470	108,232	109,537
305-000-435300-0000	Sewer Fees - Comm'l/Industrial	658,048	719,451	758,426	784,376
305-000-435400-0000	Sewer Fees - Motels	37,919	45,188	45,872	46,314
305-000-435500-0000	Sewer Fees - Multi-Family	159,794	189,886	191,737	186,725
305-000-435600-0000	Sewer Fees - Res SFD	2,392,302	2,824,616	2,912,032	2,985,666
305-000-435700-0000	Sewer Fees - Schools/Fairgrnd	48,302	59,073	62,354	64,075
305-000-461000-0000	Grant Revenue	13,953	-	-	-
305-000-461600-0000	Interest Earned	16,118	35,658	49,148	45,000
305-000-461700-0000	Lease Revenue	6,606	6,606	6,606	6,606
305-000-461800-0000	Miscellaneous Income	2,770	4,309	39	-
305-000-462200-0000	Penalties & Interest	71,674	86,742	90,840	83,085
305-000-470100-0000	Unrealized Gain GASB 31	(7,614)	(14,924)	(11,269)	-
305-000-491306-0000	Transfer from SRF Reserve	693,864	-	-	-
305-000-491307-0000	Transfer from Equip Replacement	76,394	326,115	93,737	25,100
		4,612,008	4,803,990	4,720,753	4,748,283
305-000-512201-0000	Pension Expense-Misc	(99,388)	(37,636)	-	-
305-000-512402-0000	OPEB Expense	-	1,186,072	-	-
305-000-591303-0000	Transfer to Sewer Ops Reserve	-	-	395,737	168,637
305-000-591304-0000	Transfer to OPEB Reserve	81,408	81,408	-	64,957
305-000-591306-0000	Transfer to SRF Reserve	361,388	-	-	-
305-000-591309-0000	Transfer to SRF Debt Service	729,830	597,973	1,721,738	1,015,826
305-300-511000-0000	Salaries/Wages	318,616	328,038	222,664	313,460
305-300-511020-0000	Comp Paid	1,308	1,690	23,899	-
305-300-511200-0000	Overtime	33,819	28,443	27,110	23,000
305-300-511300-0000	Standby	21,500	21,500	21,600	21,500
305-300-512100-0000	Medicare	4,457	4,185	3,644	5,855
305-300-512200-0000	Retirement	109,017	99,500	87,722	118,531
305-300-512300-0000	Disability Insurance	1,379	1,512	1,454	1,409
305-300-512400-0000	Health Insurance	61,168	52,784	41,422	46,018
305-300-512600-0000	Worker's Comp Insurance	29,110	28,821	34,049	34,745
305-300-520400-0000	Advertising/Publications	1,098	1,131	1,100	1,300
305-300-520810-0000	Bad Debt/Write Off	13,919	39,348	24,425	23,000
305-300-521000-0000	Site Maintenance	2,793	2,814	4,000	4,000
305-300-521400-0000	Chemicals	7,826	7,096	7,800	11,000
305-300-521800-0000	Communications	1,795	3,398	3,000	3,000
305-300-521900-0000	Bank Fees	7,283	7,347	7,875	8,000
305-300-521901-0000	Credit Card Fees	-	-	21,075	33,590
305-300-522400-0000	Consultants - Professional	75	26,127	29,710	15,000
305-300-522600-0000	Contract Serv/Non Professional	5,109	55,703	35,000	36,000
305-300-522600-0248	Contract Serv - Lab Testing	34,421	-	50,000	50,000
305-300-524000-0000	DMV Physicals & Exams	521	384	225	225
305-300-524200-0000	Dues/Subscriptions	892	983	950	920
305-300-525800-0000	Equip Rental	-	-	2,000	2,000
305-300-526000-0000	Equip Repairs/Maintenance	14,540	24,074	36,059	20,000
305-300-529600-0000	Legal Services	1,335	22,760	15,000	5,000
305-300-531400-0000	Office Equip Maint/Rental	2,453	2,528	3,000	3,000
305-300-531600-0000	Office Supplies	12,643	14,959	15,860	26,500
305-300-531650-0000	Office/Software Maintenance	2,544	5,143	9,102	9,100
305-300-531900-0000	Permits/Licenses/Fees	20,090	20,720	23,500	26,000
305-300-535500-0000	Small Tools	1,475	1,518	1,500	4,700
305-300-535600-0000	Special Supplies	57,296	36,119	62,000	47,700
305-300-535750-0000	Training	939	776	5,000	5,000
305-300-535900-0000	Uniforms	3,780	5,512	4,646	4,800
305-300-536000-0000	Utilities	117,754	214,813	181,400	185,000
305-300-537500-0000	Vehicle Fuel	18,012	12,602	15,775	16,000
305-300-538000-0000	Vehicle Parts/Maintenance	4,885	7,820	9,097	6,000

City of Dixon Budget FY 2019-20
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
305-300-539000-0000	Water	-	-	16,000	29,600
305-300-550700-0000	Depreciation	75,813	94,667	-	-
305-300-560400-0000	Capital Outlay	-	-	93,739	25,100
305-300-560750-0000	Project Admin - Direct	-	-	8,450	57,066
305-300-591100-0000	Transfer to General Fund	312,070	341,901	413,297	363,267
305-300-591308-0000	Transfer to DPFA Sewer	169,294	171,056	172,126	172,722
305-300-591315-0000	Transfer to Sewer Rehab Projs	17,945	307,059	30,645	615,907
305-300-591316-0000	Transfer to Sewer Mixed	50,821	273,368	90,692	174,038
305-300-592600-0000	Transfer to Successor Agency	25,000	-	-	-
305-300-597307-0000	Transfer to Sewer Equip Replac	320,000	50,000	50,000	50,000
	Expenditures - 300	2,958,030	4,146,016	4,025,088	3,848,473
305-301-511000-0000	Salaries/Wages	151,264	277,789	82,243	143,644
305-301-511020-0000	Comp Paid	2,714	3,316	48	-
305-301-511100-0000	Salaries/Wages PT	20,851	-	-	-
305-301-511200-0000	Overtime	6,741	9,243	4,846	7,000
305-301-511300-0000	Standby	5,655	9,420	7,840	13,000
305-301-511900-0000	Separation Pay	-	3,886	-	-
305-301-512100-0000	Medicare	2,506	3,323	1,979	2,922
305-301-512200-0000	Retirement	48,071	69,387	39,909	41,785
305-301-512210-0000	Retirement - PARS	264	-	-	-
305-301-512300-0000	Disability Insurance	430	390	264	662
305-301-512400-0000	Health Insurance	33,508	45,484	37,006	37,767
305-301-512500-0000	Unemployment Insurance	120	-	-	-
305-301-512600-0000	Worker's Comp Insurance	15,307	16,348	16,574	17,357
305-301-520400-0000	Advertising/Publications	-	-	-	300
305-301-521000-0000	Site Maintenance	152	-	100	100
305-301-521400-0000	Chemicals	1,051	1,648	2,000	2,000
305-301-521800-0000	Communications	1,660	2,700	1,800	2,120
305-301-524000-0000	DMV Physicals & Exams	300	-	-	300
305-301-524200-0000	Dues/Subscriptions	356	-	400	400
305-301-526000-0000	Equip Repairs/Maint	14,160	12,085	10,000	10,000
305-301-529600-0000	Legal Services	1,200	-	500	500
305-301-530100-0000	Maintenance - Sewer Line	3,386	2,400	10,000	50,000
305-301-531400-0000	Office Equip Maint/Rental	254	207	300	500
305-301-531600-0000	Office Supplies	328	166	350	500
305-301-531650-0000	Office/Software/Maintenance	12,840	16,440	13,000	13,000
305-301-531900-0000	Permits/Licenses/Fees	2,258	3,058	3,000	3,000
305-301-535500-0000	Small Tools	-	100	1,500	1,500
305-301-535600-0000	Special Supplies	9,553	8,397	12,500	15,000
305-301-535750-0000	Training	540	900	2,500	3,000
305-301-535900-0000	Uniforms	1,321	1,618	1,765	2,500
305-301-537500-0000	Vehicle Fuel	5,996	7,360	6,678	7,500
305-301-538000-0000	Vehicle Parts/Maintenance	3,890	6,620	12,983	12,000
305-301-560400-0000	Capital Outlay	-	2,510	-	-
305-301-560750-0000	Project Admin - Direct	-	-	28,775	108,374
	Expenditures - 301	346,676	504,797	298,859	496,731
FUND REVENUE		4,612,008	4,803,990	4,720,753	4,748,283
FUND EXPENDITURES		3,304,706	4,650,812	4,323,947	4,345,204

City of Dixon Budget FY 2019-20
305-300 WASTEWATER O & M - TREATMENT
OPERATING EXPENSES SUMMARY

Account Code	2019		FY 2020	Brief Detail Description
	Budget	Estimated	Budget	
591303	395,737	395,737	168,637	Transfer to Sewer Ops Reserve
591304	-	-	64,957	Transfer to Sewer OPEB based on updated 6/30/18 OPEB Liability
591309	1,015,825	1,721,738	1,015,826	Transfer to SRF Debt Service
520300	2,500	-	-	Administrative costs for Public Works
520400	500	1,100	1,300	Publications, including Thompson Reuters updates for the following California Code of Regulations: Title 3, Title 8, Title 19, Title 22, Title 23
520810	20,000	24,425	23,000	Bad Debt/Write Off
521000	4,000	4,000	4,000	Building maintenance & repairs - (4 buildings); Cleaning supplies; Mats for buildings
521400	9,000	7,800	11,000	Chemicals for weed abatement at WWTF- \$9,500; rodent control - \$1,000; spraying supplies - \$500
521800	3,000	3,000	3,000	Telephone - \$1,000, SCADA dialer - \$600, 5 cell phones - \$800; cellular internet modem - \$600
521900	7,500	7,875	8,000	Bank fees
521901	50,515	21,075	33,590	Credit cards fees - merchant fees for UB payments
522400	29,710	29,710	15,000	Stantec on-call contract - \$15,000/yr; FY 18-19 Contract to Update City Engineering Standards & Specs
522600	35,000	35,000	36,000	HVAC @ \$98/mo. - \$1,200; pest control - @\$150/mo. - \$1,800; fire alarm monitoring - \$1,800; water softener contract @ \$63 every 4 weeks - \$820; Calfire contract - \$500; On-call contracts (Holt - \$10,000, Hach - \$9,000, Huber - \$1,200, Tesco - \$9,500)
522600-0248	50,000	50,000	50,000	Wastewater lab testing & testing supplies
524000	225	225	225	Class B DMV license expenses, renewals, exam fees, physicals
524200	950	950	920	Dues (PAPA dues 4@\$50 - \$200; CWEA dues 4@\$180 - \$720)
525800	2,000	2,000	2,000	Emergency equipment rental
526000	28,200	36,059	20,000	Parts & labor to repair Ag, WW & process equipment
529600	2,000	15,000	5,000	City Attorney support
531400	3,000	3,000	3,000	Copy machine
531600	15,000	15,860	26,500	Office supplies for WWTF - \$2,500; Billing forms, postage, envelopes, Lockbox for A.S. Utility bill operations - now monthly
531650	9,102	9,102	9,100	Accela financial software module; SCADA license; NEXGEN license
531900	23,500	23,500	26,000	Regional Water Board permit; YSAQMD permit for generators & pumps; State Air Resources Board permits; WW Operator Licenses; pesticide certification; DWEA certification renewal; DRCD permit; EPA ID number renewal; SWRCB SWPPPP permit
535500	1,500	1,500	4,700	Misc. small tools, including handheld decible meter \$500, handheld vibration meter \$900, handheld infrared imaging camera \$1,800
535600	62,000	62,000	47,700	Maint. supplies-rip rap & road rock; safety gear - goggles, gloves, signs, miscellaneous equipment for trucks, fencing repairs and shop upgrades; three roll-up door operators \$7,700
535750	5,000	5,000	5,000	Pesticide, CWEA, safety training; Admin Services Utility staff training

City of Dixon Budget FY 2019-20
305-300 WASTEWATER O & M - TREATMENT
OPERATING EXPENSES SUMMARY

Account Code	2019		FY 2020	Brief Detail Description
	Budget	Estimated	Budget	
535900	4,800	4,646	4,800	Uniforms, jackets, boots, lab coats, lab towels & coveralls for 4 employees (\$1,200/ea.)
536000	185,000	181,400	185,000	Utilities
537500	14,000	15,775	16,000	Fuel for vehicles, equipment, and generator load testing
538000	6,000	9,097	6,000	Parts & labor to repair vehicles
539000	29,500	16,000	29,600	Water costs for treatment plant -City water rate increase of 85%
560400	95,000	93,739	25,100	Capital Outlay - see detail on Capital Equipment page
560750	26,153	8,450	57,066	Project Admin - Direct for City Engineer/Public Works Staff
590100	413,297	413,297	363,267	Transfer to General Fund for Cost Allocation
590900	172,126	172,126	172,722	Transfer to Sewer Debt Service - Fund 308
591315	64,707	30,645	615,907	Transfer to Sewer Rehab - Fund 315
591316	123,864	90,692	174,038	Transfer to Sewer Mixed - Fund 316 for combined projects
597307	50,000	50,000	50,000	Transfer to Equipment Replacement - Fund 307
Total	2,960,211	3,561,523	3,283,955	

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
305-300 - WASTEWATER TREATMENT

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	Portable gantry crane & trolley for RAS pumps	7,600	1.00	7,600
R	E	Boom mower (cost share with 651)	35,000	0.50	17,500
				Total	\$ 25,100

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Chief Plant Operator - Wastewater	1.00	93,128	35,215	16,788	1,594	415	9,474	156,614
Wastewater Operator II	1.00	73,717	27,875	7,209	1,173	341	7,782	118,097
Wastewater Operator II	1.00	76,498	28,927	7,209	1,214	341	7,782	121,971
Wastewater Operator I	1.00	70,117	26,514	14,601	1,228	312	7,133	119,905
Subtotal:	4.00	313,460	118,531	45,807	5,209	1,409	32,171	516,587
Other payroll costs:								
PERS Health Administration		-	-	211	-	-	-	211
Overtime		23,000	-	-	334	-	2,574	25,908
Standby		21,500	-	-	312	-	-	21,812
Subtotal:		44,500	-	211	646	-	2,574	47,931
GRAND TOTAL:	4.00	357,960	118,531	46,018	5,855	1,409	34,745	564,518

City of Dixon Budget FY 2019-20
305-301 WASTEWATER O & M - COLLECTIONS
OPERATING EXPENSES SUMMARY SHEET

Account Code	2019		FY 2020		Brief Detail Description
	Budget	Estimated	Budget		
520400	500	-	300		Advertising/Publications
521000	200	100	100		Site Maintenance
521400	4,000	2,000	2,000		Chemicals
521800	1,800	1,800	2,120		Standby phone, \$900; 2 hot spots and misc. office phone charges
522600	8,500	-	-		Contract Ser/Non Prof - update SSMP for regulatory compliance
524000	300	-	300		DMV Physicals & Exams
524200	400	400	400		Dues/Subscriptions - CWEA for 4 staff
526000	10,000	10,000	10,000		Equipment Repairs/Maintenance - repair CCTV, generator, vacuum truck (equipment other than drive)
529600	1,000	500	500		Legal Expenses
530100	50,000	10,000	50,000		Sewer line maintenance - root control, video survey, sewer repairs, repair connections at private laterals
531400	300	300	500		MSC copier - prorated portion
531600	700	350	500		Office Expenses and supplies
531650	13,000	13,000	13,000		Office Software/Maintenance- CUES \$3,600 and Nexgen \$7,500 previously charged to Fund 316; SeeClickFix \$1,740
531900	2,500	3,000	3,000		Permits/Licenses/Fees - DWR collections permit \$2,100; other permits/fees \$900
535500	1,500	1,500	1,500		Small Tools
535600	15,000	12,500	15,000		Special Supplies- misc. gloves, towels, etc; sewer line plugs, 1 computer monitor
535750	1,500	2,500	3,000		Training
535900	1,500	1,765	2,500		Uniforms for 4 staff
537500	10,000	6,678	7,500		Vehicle Fuel
538000	12,000	12,983	12,000		Vehicle Maintenance
560750	40,175	28,775	108,374		Project Admin Direct for City Engineer/Public Works Dept.
Total	174,875	108,151	232,594		

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<i>PERMANENT EMPLOYEES:</i>								
Sr. Utilities Maintenance Worker	0.75	54,358	20,555	12,589	971	242	5,530	94,245
Utilities Maintenance Worker II	0.75	48,530	18,351	12,589	886	220	5,028	85,604
<i>Utilities Maintenance Worker II*</i>	0.75	40,756	2,879	12,589	774	200	4,561	61,759
Subtotal:	2.25	143,644	41,785	37,767	2,631	662	15,119	241,608
Other payroll costs:								
Overtime		7,000	-	-	102	-	783	7,885
Standby		13,000	-	-	189	-	1,455	14,644
Subtotal:		20,000	-	-	291	-	2,238	22,529
GRAND TOTAL:	2.25	163,644	41,785	37,767	2,922	662	17,357	264,137

*Utilities Maintenance Worker II upgraded from Util. MW I in FY 19-20

City of Dixon Budget FY 2019-20
FUND 306 - SRF RESERVE FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
306-000-461600-0000	Interest Earned	12,954	18,707	23,041	18,000
306-000-470100-0000	Unrealized Gain on Investments	(6,249)	(6,218)	-	-
306-000-491305-0000	Transfer from Sewer O&M	361,388	-	-	-
306-000-491310-0000	Transfer from Sewer CIP	693,864	-	-	-
		<u>1,061,956</u>	<u>12,489</u>	<u>23,041</u>	<u>18,000</u>
306-000-591305-0000	Transfer to Sewer O&M	693,864	-	-	-
		<u>693,864</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND REVENUE		1,061,956	12,489	23,041	18,000
FUND EXPENDITURES		693,864	-	-	-

City of Dixon Budget FY 2019-20
FUND 307 - WASTEWATER EQUIPMENT REPLACEMENT FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
307-000-461600-0000	Interest Earned	2,929	3,165	3,013	2,800
307-000-462600-0000	Sale of Property	2,800	425	-	-
307-000-470100-0000	Unrealized Gain on Investments	(1,402)	(466)	-	-
307-000-491305-0000	Transfer from Sewer O&M	320,000	50,000	50,000	50,000
		324,327	53,124	53,013	52,800
307-000-591305-0000	Transfer to Sewer O&M	76,394	326,115	93,739	25,100
		76,394	326,115	93,739	25,100
FUND REVENUE		324,327	53,124	53,013	52,800
FUND EXPENDITURES		76,394	326,115	93,739	25,100

City of Dixon Budget FY 2019-20
FUND 308- SEWER DEBT SERVICE FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
308-000-491305-0000	Transfer from Sewer O&M	169,294	171,056	171,055	172,722
		169,294	171,056	171,055	172,722
308-300-550300-0000	Bond Interest	21,513	16,911	18,455	8,822
308-300-550400-0000	Bond Redemption	-	-	152,600	163,900
		21,513	16,911	171,055	172,722
FUND REVENUE		169,294	171,056	171,055	172,722
FUND EXPENDITURES		21,513	16,911	171,055	172,722

City of Dixon Budget FY 2019-20
FUND 309 - SRF DEBT SERVICE FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
309-000-461600-0000	Interest Earned	10,930	9,153	11,824	9,000
309-000-470100-0000	Unrealized Gain GASB 31	(2,004)	(936)	-	-
309-000-491305-0000	Transfer from Sewer O&M	729,830	597,973	1,015,825	1,015,826
309-000-491310-0000	Transfer from Sewer Capital	507,170	415,541	705,913	705,913
		<u>1,245,926</u>	<u>1,021,731</u>	<u>1,733,562</u>	<u>1,730,739</u>
309-000-550300-0000	Loan Interest	463,592	129,403	517,093	494,775
309-000-550400-0000	Loan Principal	-	-	1,204,086	1,226,964
309-000-591316-0000	Transfer to Sewer Capital	8,359,190	582,608	-	-
		<u>8,822,782</u>	<u>712,011</u>	<u>1,721,179</u>	<u>1,721,739</u>
FUND REVENUE		1,245,926	1,021,731	1,733,562	1,730,739
FUND EXPENDITURES		8,822,782	712,011	1,721,179	1,721,739

City of Dixon Budget FY 2019-20
FUND 310 - WASTEWATER CAPITAL FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
310-000-425600-0000	Development Fees - Sewer	766,023	1,173,939	753,627	601,650
310-000-461600-0000	Interest Earned	19,132	34,212	41,014	36,000
310-000-470100-0000	Unrealized Gain GASB 31	(12,697)	(13,503)	-	-
310-000-491316-0000	Transfer from Sewer Mixed	6,386,935	467,771	-	-
		<u>7,159,393</u>	<u>1,662,418</u>	<u>794,641</u>	<u>637,650</u>
310-000-591306-0000	Transfer to SRF Reserve	693,864	-	-	-
310-000-591309-0000	Transfer to SRF Debt Service	507,170	415,541	705,913	705,913
310-100-550700-0000	Depreciation	1,373,596	1,357,530	-	-
310-100-591100-0000	Transfer to General Fund	1,314	29,226	32,362	4,448
310-100-591316-0000	Transfer to Sewer Mixed	33,637	191,609	64,393	43,766
		<u>2,609,582</u>	<u>1,993,906</u>	<u>802,668</u>	<u>754,127</u>
FUND REVENUE		7,159,393	1,662,418	794,641	637,650
FUND EXPENDITURES		2,609,582	1,993,906	802,668	754,127

City of Dixon Budget FY 2019-20
FUND 315 - WASTEWATER REHAB PROJECTS

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
315-000-461600-0000	Interest Earned	5,261	5,521	4,089	-
315-000-470100-0000	Unrealized Gain GASB 31	(3,005)	(621)	-	-
315-000-491305-0000	Transfer from Sewer O&M	17,945	307,059	30,645	615,907
		20,201	311,959	34,734	615,907
315-100-591100-0000	Transfer to General Fund (100)	6,062	4,984	5,725	3,907
315-100-591572-0000	Transfer to CDBG Rehab Grant	-	389,193	-	-
109 - 27" Sewer Trunk Line Rehab Project					
315-109-522400-0000	Consultants - Professional	-	-	-	100,000
315-109-560150-0000	Construction	-	-	-	485,000
315-109-560750-0000	Project Admin - Direct	-	-	20,000	-
119 - Sewer Main Rehabilitation					
315-119-520400-0000	Advertising/Publications	-	260	-	-
315-119-522400-0000	Consultants - Professional	-	3,755	1,250	-
315-119-560150-0000	Construction	-	294,982	3,600	-
315-119-560250-0000	Designs/Plans/Specs	11,302	-	-	10,000
315-119-560750-0000	Project Admin - Direct	580	3,077	70	2,000
130 - N. Lincoln St. Sewer Lift Station					
315-130-560750-0000	Project Admin - Direct	-	-	-	15,000
		17,945	696,252	30,645	615,907
FUND REVENUE		20,201	311,959	34,734	615,907
FUND EXPENDITURES		17,945	696,252	30,645	615,907

City of Dixon Budget FY 2019-20
FUND 316 - WASTEWATER CAPITAL MIXED FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
316-000-461600-0000	Interest Earned	(526)	(15)	3,833	-
316-000-470100-0000	Unrealized Gain GASB 31	(730)	-	-	-
316-000-491305-0000	Transfer from Sewer O&M	50,821	273,368	123,864	174,038
316-000-491309-0000	Transfer from SRF Debt	8,359,190	582,608	-	-
316-000-491310-0000	Transfer from Sewer Improve	33,637	191,609	64,393	43,766
		8,442,392	1,047,571	192,090	217,804
316-100-591100-0000	Transfer to General Fund	184	263	287	5,704
316-100-591200-0000	Transfer to Sewer Capital	6,386,935	467,771	-	-
	115 - Qtr Groundwater Monitoring				
316-115-522400-0000	Consultants - Professional	12,062	11,955	12,100	12,100
	120 - WWTP Headworks Repl				
316-120-560250-0000	Designs/Plans/Specs	-	-	1,964	-
	121 - Operations Bldg/Lab				
316-121-560250-0000	Designs/Plans/Specs	-	-	1,542	-
	122 -Treatment Plant Impv.				
316-122-560150-0000	Construction	-	-	12,800	-
316-122-560250-0000	Design/Plans/Specs	-	-	39,564	-
	124-Sanitary Sewer Mgmt Plan -SSMP				
316-124-522400-0000	Consultants - Professional	-	-	120,000	120,000
	130 - SCADA / Electrical Upgrades				
316-130-522400-0000	Consultants - Professional	-	-	-	80,000
		6,399,180	479,989	188,257	217,804
FUND REVENUE		8,442,392	1,047,571	192,090	217,804
FUND EXPENDITURES		6,399,180	479,989	188,257	217,804

City of Dixon Budget FY 2019-20
FUND 331 - WATER OPERATIONS AND MAINTENANCE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
331-000-438000-0000	Water - Administration	900	900	675	600
331-000-438100-0000	Water - Backflow	15,836	15,857	16,132	16,200
331-000-438200-0000	Water - Construction Sales	6,476	3,660	3,253	3,000
331-000-438400-0000	Water - Installation	15,200	18,400	16,208	16,600
331-000-438500-0000	Water - Plan Check	4,085	-	1,115	1,000
331-000-438700-0000	Water - Sales	1,607,539	1,773,213	1,867,703	2,854,066
331-000-461600-0000	Interest Earned	12,112	16,105	12,264	8,000
331-000-461800-0000	Miscellaneous Income	414	1,275	-	-
331-000-462200-0000	Penalties & Interest	4,689	5,782	6,750	6,300
331-000-470100-0000	Unrealized Gain GASB 31	(6,597)	(5,270)	(5,935)	-
331-000-490101-0000	Transfer from GF Contingency	-	-	300,000	-
331-000-491335-0000	Transfer from Water Cap Proj Rehab	14,263	9,640	-	-
		1,674,918	1,839,562	2,218,165	2,905,766
331-000-511000-0000	Salaries/Wages	45,477	66,196	164,038	270,736
331-000-511010-0000	Admin Leave Paid	-	-	880	-
331-000-511020-0000	Comp Paid	-	-	2,334	-
331-000-511200-0000	Overtime	6	2,058	16,736	23,000
331-000-511300-0000	Standby	-	239	17,300	21,500
331-000-511900-0000	Separation Pay	-	1,760	7,056	-
331-000-512100-0000	Medicare	629	899	2,953	5,426
331-000-512200-0000	Retirement	12,018	15,114	22,081	38,613
331-000-512201-0000	Pension Expense-Misc	-	(6,174)	-	-
331-000-512300-0000	Disability Insurance	163	174	348	1,298
331-000-512400-0000	Health Insurance	7,050	8,286	40,653	58,906
331-000-512600-0000	Worker's Comp Insurance	1,119	8,297	17,718	32,225
331-000-520200-0000	Administration Costs - General	-	3,183	-	-
331-000-520400-0000	Advertising/Publications	143	-	500	500
331-000-521000-0000	Bld/Site Maintenance	-	-	2,336	3,000
331-000-521400-0000	Chemicals	13,083	21,568	20,000	20,000
331-000-521800-0000	Communications	2,236	3,058	4,500	4,600
331-000-521800-0209	Communications - Emp Stipend	-	-	510	900
331-000-521900-0000	Bank Fees	5,501	5,892	6,245	6,620
331-000-521901-0000	Credit Card Payments	-	-	8,500	32,110
331-000-522400-0000	Consultants - Professional	30,013	14,438	50,000	77,000
331-000-522600-0000	Consultants-Non-Professional	-	1,422	100,000	155,000
331-000-522600-0248	Consultants - Lab Testing	-	634	8,350	15,000
331-000-523200-0000	Contract Services - Audit	2,370	2,400	2,510	2,510
331-000-524000-0000	DMV Physicals & Exams	-	55	1,000	1,000
331-000-525800-0000	Equipment Rental	-	-	2,453	-
331-000-526000-0000	Equipment Repairs/Maintenance	64,407	158,977	160,306	100,000
331-000-527200-0000	Hepatitis Shots	-	-	165	-
331-000-529200-0000	Landscape Maintenance	587	614	678	1,140
331-000-529600-0000	Legal Services	31,001	109,946	8,000	18,000
331-000-529600-0255	Legal Svcs-Groundwater Agency	15,926	1,638	10,000	-
331-000-530200-0000	Meetings/Seminars	74	-	68	200
331-000-531400-0000	Office Equipment Maint/Rental	-	-	-	10,000
331-000-531600-0000	Office Supplies/Postage	13,121	11,272	14,500	18,000
331-000-531650-0000	Office/Software Maintenance	3,511	3,592	9,534	22,000
331-000-535500-0000	Small Tools	-	-	1,500	3,000
331-000-535600-0000	Special Supplies	-	7,338	87,162	60,000

City of Dixon Budget FY 2019-20
FUND 331 - WATER OPERATIONS AND MAINTENANCE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
331-000-535600-0242	Special Supp- Meter- Developer	11,637	14,059	20,000	20,000
331-000-535600-0246	Special Supp - Meter Replace	17,710	22,011	20,000	50,000
331-000-535750-0000	Training	-	-	5,000	5,000
331-000-535900-0000	Uniforms	-	-	4,214	3,000
331-000-536000-0000	Utilities	348,852	366,680	375,000	325,000
331-000-537500-0000	Vehicle Fuel	-	5,222	15,000	15,000
331-000-538000-0000	Vehicle Maintenance	-	-	2,500	2,500
331-000-540000-0000	Water Conservation	1,920	2,048	2,191	2,350
331-000-540500-0000	Operation of Systems	348,755	426,480	393,664	-
331-000-550700-0000	Depreciation	654,018	655,057	-	-
331-000-550750-0000	Interfund Loan Repayment	1,630	281	-	-
331-000-560400-0000	Capital Outlay	-	-	42,000	-
331-000-560700-0000	Permitting Fees	20,298	25,742	30,000	30,000
331-000-560750-0000	Project Admin-Direct	-	494	71,800	79,611
331-000-591100-0000	Transfer to the General Fund	128,418	148,485	184,065	197,749
331-000-591332-0000	Transfer to Water Op Reserve	-	208,757	180,904	-
331-000-591333-0000	Transfer to Water Capital Rsv	200,000	-	92,157	100,000
331-000-591335-0000	Transfer to Water Cap Proj - Rehab	329,652	291,294	1,055,460	1,204,836
331-000-591336-0000	Transfer to Water OPEB	-	-	-	97,973
331-300-520810-0000	Bad Debt/Write Off	7,343	11,658	10,385	9,795
		2,318,667	2,621,145	3,295,255	3,145,098
FUND REVENUE		1,674,918	1,839,562	2,218,165	2,905,766
FUND EXPENDITURES		2,318,667	2,621,145	3,295,255	3,145,098

City of Dixon Budget FY 2019-20
FUND 331 - WATER OPERATIONS AND MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	FY 2019		FY 2020	Brief Detail Description
	Budget	Estimated	Budget	
520400	1,000	500	500	Advertising/Publications
521000	1,955	2,336	3,000	HVAC contract at water site locations
521400	20,000	20,000	20,000	Chemicals
521800	3,000	4,500	4,600	Communications, includes 2 hot spots, and 3 phones
521800-0209	-	510	900	Cell phone stipend for 1 staff x \$75/month \$900
521900	6,000	6,245	6,620	Bank Fees
521901	25,467	8,500	32,110	Credit Card fees - merchant fee for UB payments
522400	50,000	50,000	77,000	"On-call" SCADA maintenance & SCADA project management \$50,000; Misc. consultant services \$25,000; water pro-forma for proposed debt issuance
522600	100,000	100,000	155,000	Annual maintenance and servicing such as pump & motor servicing, electrical, pump efficiency, emergency contractor; On-call cathodic & tank inspection, on-call generator, on-call electrical, on-call pump service & maintenance, on-call well & pump repair, on-call general contractor, Watson Ranch tank cleaning
522600-0248	50,000	8,350	15,000	Water Lab testing
523200	2,510	2,510	2,510	Audit costs
524000	600	1,000	1,000	Class B DMV license expenses; physicals
525800	2,453	2,453	-	Equipment Rental - payment for use of GF vehicle used by Water Operator in 18-19
526000	110,306	160,306	100,000	Parts and labor to repair equipment & maintain facilities; Fitzgerald Trailer lease
527200	-	165	-	Hepatitis Shots
529200	750	678	1,140	Water for landscape maintenance; increased due to City rate increase
529600	45,000	18,000	18,000	Legal fees - specialized service rates
530200	-	68	200	Meetings/Seminars
531400	3,000	-	10,000	Copier/printer lease
531600	15,000	14,500	18,000	Office supplies/postage primarily utility billing, including monthly billing
531650	9,534	9,534	22,000	Software maintenance including Springbrook Financials module; SeeClickFix \$1,740; APEX \$12,000; Citrix \$1,550
535500	1,500	1,500	3,000	Misc small tools needed for repair and maintenance activity; Outfitting additional employee \$1,500
535600	87,162	87,162	60,000	Special Supplies, including additional sand/gravel for supply yard
535600-0242	25,000	20,000	20,000	Developer water meters
535600-0246	20,000	20,000	50,000	Replacement water meters
535750	5,000	5,000	5,000	Safety training, Water Ops training
535900	3,600	4,214	3,000	Uniforms for 4 employees; Walking shoes (\$150/employee x 4)
536000	375,000	375,000	325,000	Utilities, including PG&E
537500	15,000	15,000	15,000	Fuel for vehicles & equipment (inc. generator)
538000	5,000	2,500	2,500	Vehicle maintenance - parts and labor
540000	2,100	2,191	2,350	Water Conservation - School Water Education Program, inc. 7% increase based on past two years history
540500	240,000	393,664	-	Portion of 18-19 contract with Cal Water for Water Supervisor - moved to In-house staff operation in FY 19-20 (see footnote).
560400	42,000	42,000	-	Capital Outlay - none in FY 19-20
560700	40,000	30,000	30,000	YSAQMD Permitting Fees, GSA
560750	67,175	71,800	79,611	Project Admin for Engineering Staff
590100	184,065	184,065	197,749	Transfer to the General Fund (Cost Allocation)

City of Dixon Budget FY 2019-20
FUND 331 - WATER OPERATIONS AND MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	FY 2019		FY 2020	Brief Detail Description
	Budget	Estimated	Budget	
591332	180,904	180,904	-	Transfer to Water Ops Rsv
591333	92,157	92,157	100,000	Transfer to Water Capital Rsv
591334	33,335	-	-	Transfer to Water Capital Proj
591335	1,102,506	1,055,460	1,204,836	Transfer to Water Cap Proj - Rehab
591336	-	-	97,973	Transfer to Water OPEB
520810	-	10,385	9,795	Bad Debt/Write Off
Total	2,968,079	3,003,157	2,693,394	

¹ Resolutions 19-111 and 19-119 adjusting the FY 18-19 budget in Water Fund 331 were adopted on June 25, 2019.

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

**FUND 331
DEPT. 000
WATER OPERATIONS & MAINTENANCE FUND**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 516000	Soc Sec/ Medicare 512100	Disability Insurance 512200	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Water Ops Supervisor	1.00	81,745	5,774	12,916	1,373	401	9,147	111,356
Water Operator II	1.00	63,384	23,968	14,601	1,131	282	6,448	109,814
Water Operator I	1.00	63,672	4,497	14,601	1,135	312	7,125	91,342
Water Operator I	1.00	61,935	4,374	16,788	1,141	303	6,931	91,472
Subtotal:	4.00	270,736	38,613	58,906	4,780	1,298	29,651	403,984
Other payroll costs:								
Overtime		23,000	-	-	334	-	2,574	25,908
Standby		21,500	-	-	312	-	-	21,812
Subtotal:		44,500	-	-	646	-	2,574	47,720
GRAND TOTAL:	4.00	315,236	38,613	58,906	5,426	1,298	32,225	451,704

City of Dixon Budget FY 2019-20
FUND 332 - WATER OPERATING RESERVE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
332-000-461600-0000	Interest Earned	2,334	3,341	8,153	-
332-000-470100-0000	Unrealized Gain on Investments	(1,298)	(1,149)	-	-
332-000-491331-0000	Transfer from Water O&M	-	208,757	180,904	-
		1,035	210,949	189,057	-
FUND REVENUE		1,035	210,949	189,057	-
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2019-20
FUND 333 - WATER CAPITAL RESERVE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
333-000-461600-0000	Interest Earned	2,078	4,075	5,099	-
333-000-470100-0000	Unrealized Gain on Investments	(952)	(1,389)	-	-
333-000-491331-0000	Transfer from Water O&M	200,000	-	92,157	100,000
		201,126	2,686	97,256	100,000
FUND REVENUE		201,126	2,686	97,256	100,000
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2019-20
FUND 334 - WATER CAPITAL PROJECTS

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
334-000-425900-0000	Development Fees - Water	2,360	115,500	59,319	20,000
334-000-461600-0000	Interest Earned	1,936	2,892	4,066	3,000
334-000-470100-0000	Unrealized Gain on Investments	(1,107)	(974)	-	-
334-000-491325-0000	Transfer from DSWA Cap Proj	206,021	-	-	-
334-000-491335-0000	Transfer from Water Cap Proj Rehab	-	142,507	-	-
		<u>209,210</u>	<u>259,926</u>	<u>63,385</u>	<u>23,000</u>
334-000-591100-0000	Transfer to General Fund	-	124	135	2,478
	101 - Fitzgerald Dr. Well Upgrade				
334-101-529600-0000	Legal Services	225	-	726	-
		<u>225</u>	<u>124</u>	<u>861</u>	<u>2,478</u>
FUND REVENUE		209,210	259,926	63,385	23,000
FUND EXPENDITURES		225	124	861	2,478

City of Dixon Budget FY 2019-20
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
335-000-425409-0000	Developer Contributions	-	-	-	186,000
335-000-461600-0000	Interest Earned	73	-	-	-
335-000-461800-0000	Miscellaneous Income	20,000	-	-	-
335-000-470100-0000	Unrealized Gain on Investments	(3)	-	-	-
335-000-491331-0000	Transfer from Water O&M	329,652	291,294	1,056,981	1,204,836
		349,721	291,294	1,056,981	1,390,836
335-000-591331-0000	Transfer to Water Operations	14,263	9,640	-	-
335-000-591334-0000	Transfer to Water Capital Projects	206,021	142,507	-	-
335-100-591100-0000	Transfer to General Fund	1,514	1,843	2,018	23,336
	102 - Water Master Plan				
335-102-560750-0000	Project Admin - Direct	-	-	-	5,000
	103 - Water Rate Study				
335-103-520400-0000	Advertising / Publications	-	-	13,527	-
335-103-529600-0000	Legal Services	-	-	25,000	-
335-103-560250-0000	Design/Plans/Specs	-	-	22,859	-
335-103-560750-0000	Project Admin - Direct	-	-	18,500	-
	104 - Chromium-6 Study				
335-104-560350-0000	Environmental Review	(5,000)	-	-	-
	108 - School Well Construction				
335-108-560150-0000	Constuction	18,859	-	-	-
335-108-560750-0000	Project Admin - Direct	217	59	-	-
	109 - Industrial Well Rehab				
335-109-560150-0000	Construction	-	-	86,815	-
	110 - Meter Replacement Program				
335-110-560750-0000	Project Admin - Direct	2,151	-	-	-
	112 - SCADA System Improvements				
335-112-522400-0000	Consultants - Professional	8,783	-	213,502	140,000
335-112-560750-0000	Project Admin - Direct	492	-	25,000	10,000
335-112-560150-0000	Construction	-	-	8,239	-
	113 - Strategic Asset Mgt Program				
335-113-522400-0000	Consultants - Professional	-	-	-	20,000
	115 - Valve Exercising Program				
335-115-520400-0000	Advertising/Publications	-	-	-	500
335-115-522400-0000	Consultants - Professional	22,580	-	-	-
335-115-560750-0000	Project Admin - Direct	466	-	-	2,500
335-115-560150-0000	Construction	-	-	-	50,000

City of Dixon Budget FY 2019-20
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
117 - Justin Way					
335-117-522400-0000	Consultants - Professional	1,915	-	-	-
335-117-529600-0000	Legal Services	200	-	-	-
335-117-560150-0000	Construction	70,588	-	-	-
335-117-560750-0000	Project Admin - Direct	56	-	-	-
118 - Sommer Way Emgcy Water Repair					
335-118-522400-0000	Consultants - Professional	1,035	-	-	-
335-118-560150-0000	Construction	36,759	-	-	-
335-118-560750-0000	Project Admin - Direct	2,850	-	-	-
119 - N. Lincoln Emgcy Water Repair					
335-119-522400-0000	Consultants - Professional	1,345	-	-	-
335-119-560150-0000	Construction	33,532	-	-	-
335-119-560750-0000	Project Admin - Direct	2,131	-	-	-
121 - Parkgreen Emgcy Water Repair					
335-121-560150-0000	Construction	7,898	-	-	-
122 - Watson Ranch Emgcy Water Repair					
335-122-560150-0000	Construction	14,963	-	-	-
123 - Watson Ranch Well Emgcy Repair					
335-123-560150-0000	Construction	-	63,137	-	-
124 - Solano GSA/GSP					
335-124-560750-0000	Project Admin - Direct	-	2,655	3,000	-
125 Valley Glen & School Well Repair					
335-125-522400-0000	Consultants - Professional	-	13,340	-	-
127- Parklane Emergency Repair					
335-127-560150-0000	Construction	-	-	57,173	-
128 - Valley Glen Instrumentation Upgrades					
335-128-520400-0000	Advertising/Publications	-	-	-	500
335-128-560150-0000	Construction	-	-	-	34,000
335-128-560750-0000	Project Admin - Direct	-	-	-	4,500
130 - Industrial Well Replacement					
335-130-560250-0000	Design/Plans/Specs	-	-	-	240,000
335-130-560750-0000	Project Admin - Direct	-	-	-	15,000
131 - Cross-Connection Program					
335-131-522400-0000	Consultants - Non-Professional	-	-	-	20,000
132 - Lead Service Line Repair Program					
335-132-560750-0000	Project Admin - Direct	-	-	-	5,000

City of Dixon Budget FY 2019-20
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
	133 Parklane Booster Pump Add (Developer Reimb)				
335-133-520400-0000	Advertising/Publications	-	-	-	500
335-133-522400-0000	Consultants Professional	-	-	-	10,000
335-133-560150-0000	Construction	-	-	-	70,000
335-133-560750-0000	Project Admin - Direct	-	-	-	12,500
	134 - Arc Flash Study & Labeling				
335-134-522400-0000	Consultants - Non-Professional	-	-	-	33,500
	143 - Watson Ranch Tank Cleaning				
335-143-560150-0000	Construction	-	-	-	10,000
	146 - Fitzgerald VFD/ Instrumentation Upgrades				
335-146-520400-0000	Advertising/Publications	-	-	-	500
335-146-560150-0000	Construction	-	-	-	110,000
335-146-560250-0000	Design/Plans/Specs	-	-	-	15,000
335-146-560750-0000	Project Admin - Direct	-	-	-	9,500
	149 - Watson Ranch Site Improvements				
335-149-560150-0000	Construction	-	-	-	15,000
	150 - Fitzgerald Booster Pump Add (Developer Reimb)				
335-150-520400-0000	Advertising/Publications	-	-	-	500
335-150-560150-0000	Construction	-	-	-	85,000
335-150-560750-0000	Project Admin - Direct	-	-	-	7,500
	152 - Fitzgerald & Parklane Tank Cleaning				
335-152-520400-0000	Advertising/Publications	-	-	-	500
335-152-560250-0000	Design/Plans/Specs	-	-	-	40,000
335-152-560150-0000	Construction	-	-	467,343	400,000
335-152-529600-0000	Legal Services	-	-	484	500
	153 - Fitzgerald/Parklane/Watson Booster Bypass Temp Conn				
335-153-560150-0000	Construction	-	-	112,000	-
		443,617	233,182	1,055,460	1,390,836
	FUND REVENUE	349,721	291,294	1,056,981	1,390,836
	FUND EXPENDITURES	443,617	233,182	1,055,460	1,390,836

City of Dixon Budget FY 2019-20
FUND 336 - WATER OPEB RESERVE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
336-000-491331-0000	Transfer from Water O&M	-	-	-	97,973
		-	-	-	97,973
FUND REVENUE		-	-	-	97,973
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2019-20
FUND 350 - TRANSIT

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
350-000-414300-0000	TDA - Operating	340,000	446,537	575,768	776,049
350-000-414400-0000	TDA - Capital	9,563	80,336	237,134	335,000
350-000-414600-0000	Transit Grant - FTA 5311 (Op)	253,982	346,247	-	-
350-000-414650-0000	Transit Grant - FTA 5311 (Cap)	-	65,000	72,793	-
350-000-414700-0000	Prop 1B - Capital	(95)	-	8,603	-
350-000-420200-1118	Administrative Fees	-	-	1,153	-
350-000-436800-0000	Transit - Passenger Fares	107,734	111,074	116,705	123,708
350-000-461500-0000	Insurance Settlement	-	-	6,500	-
350-000-461600-0000	Interest Earned	358	1,354	1,770	-
350-000-462600-0000	Sale of Property	-	3,000	2,500	3,000
350-000-470100-0000	Unrealized Gain GASB 31	(519)	(539)	(500)	-
		711,023	1,053,008	1,022,426	1,237,757
350-300-511000-0000	Salaries/Wages	254,420	335,273	279,956	358,005
350-300-511020-0000	Comp Paid	1,003	3,054	4,338	-
350-300-511100-0000	Salaries/Wages PT	34,696	17,815	17,555	14,208
350-300-511200-0000	Overtime	2,425	3,144	7,530	3,500
350-300-512100-0000	Medicare	4,456	5,060	5,246	6,694
350-300-512200-0000	Retirement	98,991	61,073	61,592	77,852
350-300-512201-0000	Pension Expense - Misc	(31,091)	(3,216)	-	-
350-300-512210-0000	Retirement - PARS	440	188	163	185
350-300-512300-0000	Disability Insurance	1,149	1,324	1,358	1,687
350-300-512400-0000	Health Insurance	77,317	83,087	84,469	85,964
350-300-512401-0000	Retiree Health	1,534	1,570	678	1,596
350-300-512402-0000	OPEB Expense	-	366,634	-	-
350-300-512500-0000	Unemployment Insurance	6	-	-	-
350-300-512600-0000	Worker's Comp Insurance	38,476	46,853	44,311	47,613
350-300-520400-0000	Advertising/Publications	226	805	1,200	2,500
350-300-521000-0000	Bldg/Site Maintenance	735	625	595	3,000
350-300-521800-0000	Communications	5,799	6,394	5,465	4,500
350-300-522400-0000	Consultants - Professional	-	1,249	34,250	22,000
350-300-522600-0000	Contract Svcs - Non Prof	510	555	650	650
350-300-523200-0000	Contract Servs - Audit	2,300	2,440	2,510	2,510
350-300-524000-0000	DMV Physicals & Exams	1,256	1,192	1,000	1,000
350-300-524200-0000	Dues/Subscriptions	460	485	510	550
350-300-527800-0000	Insurance - Liability	17,282	29,904	28,377	30,000
350-300-528400-0000	Insurance - Vehicles	1,318	1,189	368	450
350-300-529600-0000	Legal Services	465	1,513	322	200
350-300-530200-0000	Meetings/Seminars	-	-	71	100
350-300-531000-0000	Mileage Reimbursement	106	265	60	60
350-300-531400-0000	Office Equip Maint/Rental	494	120	150	150
350-300-531600-0000	Office Supplies	2,109	2,734	2,342	2,200
350-300-532400-0000	Physical/Psych Exams	25	-	60	150
350-300-534500-0000	Administrative Fees	544	409	917	1,000
350-300-535600-0000	Special Supplies	2,925	1,090	2,100	2,100
350-300-535750-0000	Training	560	558	1,500	1,500
350-300-535900-0000	Uniforms	508	1,050	1,500	1,500
350-300-536000-0000	Utilities	5,262	6,529	6,049	6,000
350-300-537500-0000	Vehicle Fuel	43,517	51,135	50,000	50,000
350-300-538000-0000	Vehicle Parts/Maintenance	34,208	38,895	40,840	55,000
350-300-538500-0000	Vehicle Parts	17,072	4,101	5,000	-
350-300-550700-0000	Depreciation	20,202	33,174	-	-
350-300-560400-0000	Capital Outlay	-	58,616	237,134	335,000

City of Dixon Budget FY 2019-20
FUND 350 - TRANSIT

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
350-300-560750-0000	Project Admin - Direct	15,678	17,383	29,293	46,602
350-300-591100-0000	Transfer to General Fund	68,815	80,872	89,040	221,787
350-300-591351-0000	Transfer to Transit OPEB	-	-	-	261,261
		726,200	1,265,138	1,048,500	1,649,074
FUND REVENUE		711,023	1,053,008	1,022,426	1,237,757
FUND EXPENDITURES		726,200	1,265,138	1,048,500	1,649,074

City of Dixon Budget FY 2019-20
FUND 350 - TRANSIT
OPERATING EXPENSES SUMMARY

Account Code	2019		FY 2020		Brief Detail Description
	Budget	Estimated	Budget		
520400	1,500	1,200	2,500		Promotion and advertising
521000	1,000	595	3,000		HVAC maintenance & misc. building repairs; Interior Painting of Transit Building \$2,000
521800	5,400	5,465	4,500		Office phones; Internet
522400	34,250	34,250	22,000		Consultants - ongoing support for IT system upgrade \$12,000; Update short range transit plan through STA \$10,000
522600	650	650	650		Pest control
523200	2,510	2,510	2,510		Audit of Transit program; Single Audit
524000	1,000	1,000	1,000		Paratransit vehicle drivers license and GPPV renewal
524200	500	510	550		Dues - CalACT joint purchasing pool for buses & other resources.
527800	34,052	28,377	30,000		Liability and vehicle physical damage coverage through the California Transit Insurance Pool (CalTIP)
528400	442	368	450		Vehicle Insurance - rate based on info from Bickmore Risk Services; used reserve to reduce payment in prior year.
529600	200	322	200		Legal Fees
530200	-	71	100		Staff Meetings
531000	60	60	60		Mileage for work related travel by the Transit staff.
531400	650	150	150		Copier rental; portion of cost - machine shared at MSC
531600	2,200	2,342	2,200		General office supplies.
532400	150	60	150		Physical/Psych Exams
534500	1,000	917	1,000		Administrative Fees RouteMatch credit card acceptance.
535600	2,100	2,100	2,100		Readi-Ride ticket book printing \$600; Other supplies as needed \$1,500
535750	1,500	1,500	1,500		Staff training
535900	1,500	1,500	1,500		Uniforms
536000	4,500	6,049	6,000		Water, PG&E for Transit Office.
537500	50,000	50,000	50,000		Fuel for Read-Ride vehicles.
538000	48,000	40,840	55,000		Vehicle Maintenance
538500	18,000	5,000	-		Vehicle Parts; moved to 538000
560400	237,134	237,134	335,000		Capital Outlay - see detail on Capital Equipment page
560750	26,262	29,293	46,602		Project Admin - Direct
590100	89,040	89,040	221,787		Transfer to General Fund per Cost Allocation Plan
591351	-	-	261,261		Transfer to Transit OPEB
Total	563,600	541,303	1,051,770		

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	V	Dodge Grand Caravan SE (paratransit)	50,000	1	50,000
R	V	Ford E450 Elkhart ECII Bus	95,000	1	95,000
R	V	Ford E450 Elkhart ECII Bus	95,000	1	95,000
R	V	Ford E450 Elkhart ECII Bus	95,000	1	95,000
Total					335,000

Note: Bus and Paratransit vehicle purchases are pending approval for grant funding from TDA.

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

**FUND 350
TRANSIT**

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:									
Transit Supervisor	1.00	82,302	-	31,122	12,916	1,381	367	9,846	137,934
Senior Transit Driver	1.00	47,295	-	17,884	14,601	897	216	5,813	86,706
Transit Driver/Dispatcher	1.00	41,346	-	15,634	16,788	843	197	5,283	80,091
Transit Driver/Dispatcher	1.00	41,346	-	2,920	14,601	811	197	5,283	65,158
Transit Driver/Dispatcher	1.00	36,409	-	2,572	7,209	632	178	4,791	51,791
Transit Driver/Dispatcher	1.00	39,186	-	2,768	7,209	673	192	5,157	55,185
Transit Driver/Dispatcher	1.00	39,112	-	2,762	7,209	672	192	5,147	55,094
Transit Driver/Dispatcher	0.75	31,009	-	2,190	5,405	528	148	3,962	43,242
Subtotal:	7.75	358,005	-	77,852	85,938	6,437	1,687	45,282	575,201
Temporary Personnel:									
	Hours								
Transit Driver I	960	-	14,208	185	-	206	-	1,870	16,469
Subtotal:	960	-	14,208	185	-	206	-	1,870	16,469
Other payroll costs:									
PERS Health Administration		-	-	-	26	-	-	-	26
Retirement Health Benefit		-	-	-	1,596	-	-	-	1,596
Overtime		3,500	-	-	-	51	-	461	4,012
Subtotal:		3,500	-	-	1,622	51	-	461	5,634
GRAND TOTAL:	7.75	361,505	14,208	78,037	87,560	6,694	1,687	47,613	597,304

Temporary Transit Driver increased from 800 hours to 960 hours for FY 19-20.

City of Dixon Budget FY 2019-20
FUND 351 - TRANSIT OPEB RESERVE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
351-000-491350-0000	Transfer from Transit O&M	-	-	-	261,261
		-	-	-	261,261
FUND REVENUE		-	-	-	261,261
FUND EXPENDITURES		-	-	-	-

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Grant Funds

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

Fund 525 Home Loan Grant Fund

The Home Loan Fund 525 exists to account for HCD HOME grant funds, used to fund first time homebuyer loans and the related program income. This fund was created in 2007-08 to separate out these types of loans from other loans. Program income is estimated very conservatively because all loans have been deferred and therefore payoffs are only received when the buyer refinances.

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

Fund 550 Used Oil Grant Fund

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



Fund 560 Police Grants Fund

The Police Grants fund is used to account for special police expenditures, which are funded by a State grant. This includes half the cost of a full-time Police Sergeant, as well as operational supplies such as tactical vests, firing range equipment, portable radios and safety equipment.



Fund 570 CDBG Fund

The CDBG (Community Development Block Grant) Fund exists to account for grant funds, which are used to make loans to businesses to promote the City's economic development goals, create jobs, assists with infrastructure improvements, program income and private investment dollars, as well as the related program income.

Expenditures consist of loan disbursements and administration costs. This fund is managed jointly by Economic Development and Administrative Services, with Economic Development being responsible for the program and compliance and Administrative Services responsible for loan administration and accounting. Currently there are nine active loans.

Fund 572 CDBG Housing Rehabilitation Grant Fund

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

CITY OF DIXON
BUDGET OVERVIEW
GRANT FUNDS

	HOME FTHB LOAN PROGRAM 525	CA USED OIL 550	POLICE GRANT 560	CDBG 570	CDBG REHAB GRANT 572	Total
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES						
BEGINNING FUND BALANCE	45,391	(464)	154,532	83,181	(9)	282,630
July-2018						
REVENUE	2,100	5,473	148,345	6,435	9	162,362
TRANSFERS	-	-	-	-	-	-
REVENUE & TRANSFERS	2,100	5,473	148,345	6,435	9	162,362
EXPENDITURES	444	3,150	137,488	5,930	-	147,012
ESTIMATED ENDING FUND BALANCE	47,046	1,859	165,389	83,686	-	297,979
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS						
ESTIMATED BEGINNING FUND BALANCE	47,046	1,859	165,389	83,686	-	297,979
July-2019						
REVENUES	1,500	5,500	151,800	5,000	-	163,800
TRANSFERS	-	-	-	-	-	-
REVENUE & TRANSFERS	1,500	5,500	151,800	5,000	-	163,800
AVAILABLE RESOURCES	48,546	7,359	317,189	88,686	-	461,779
APPROPRIATIONS	-	5,500	266,078	500	-	272,078
ESTIMATED ENDING FUND BALANCE	48,546	1,859	51,111	88,186	-	189,701

City of Dixon Budget FY 2019-20
FUND 525 - HOME Loan

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
525-000-460705-0000	Loan Proceeds	2,000	1,500	1,500	1,500
525-000-460950-1302	Grant - Fed - Heritage Common2	3,662,924	-	-	-
525-000-461600-0000	Interest Earned	669	526	600	-
525-000-470100-0000	Unrealized Gain on Investments	(120)	(157)	-	-
		<u>3,665,472</u>	<u>1,868</u>	<u>2,100</u>	<u>1,500</u>
525-525-520100-1300	Administration - Heritage Comm	173	-	150	-
525-525-520100-1301	Administration - Valley Glen	6,645	3,040	222	-
525-525-520100-1302	Admin-Heritage Commons 2	7,071	2,692	72	-
525-525-520100-1306	Admin-Heritage Commons 3	644	-	-	-
525-525-529600-0000	Legal Services	5,250	442	-	-
525-525-529600-1302	Legal Svcs - Heritage Comm. 2	150	-	-	-
525-525-529800-1302	Loan - Heritage Commons II	3,606,535	-	-	-
		<u>3,626,468</u>	<u>6,173</u>	<u>444</u>	<u>-</u>
FUND REVENUE		3,665,472	1,868	2,100	1,500
FUND EXPENDITURES		3,626,468	6,173	444	-

City of Dixon Budget FY 2019-20
FUND 550 - USED OIL GRANT FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
550-000-461200-0000	Grant - Used Oil Recycle	-	5,358	5,472	5,500
550-000-461600-0000	Interest Earned	4	9	1	-
550-000-470100-0000	Unrealized Gain GASB 31	-	(6)	-	-
		4	5,361	5,473	5,500
550-500-521600-0000	Collection Facilities	2,765	2,934	2,900	2,900
550-500-533400-0000	Public Education	1,539	1,588	-	2,100
550-500-560750-0000	Project Admin - Direct	-	-	250	500
		4,303	4,521	3,150	5,500
FUND REVENUE		4	5,361	5,473	5,500
FUND EXPENDITURES		4,303	4,521	3,150	5,500

City of Dixon Budget FY 2019-20
FUND 560 - POLICE GRANTS FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
560-000-460900-0000	Grant Funds - Police Other	129,324	139,416	146,386	150,000
560-000-461600-0000	Interest Earned	1,549	2,071	2,724	1,800
560-000-470100-0000	Unrealized Gain GASB 31	(957)	(573)	(765)	-
		129,916	140,915	148,345	151,800
560-500-511000-0000	Salaries/Wages	48,762	51,024	31,951	58,670
560-500-511020-0000	Comp Paid	774	2,485	-	-
560-500-511500-0000	Physical Fitness	692	720	443	570
560-500-512100-0000	Medicare	812	814	481	911
560-500-512200-0000	Retirement	8,239	10,086	5,825	57,839
560-500-512300-0000	Disability Insurance	204	199	135	271
560-500-512400-0000	Health Insurance	3,919	3,919	2,218	3,602
560-500-512600-0000	Worker's Comp Insurance	3,332	2,979	1,436	2,715
560-500-521000-0000	Bldg/Site Maintenance	-	14,314	15,000	20,000
560-500-521800-0000	Communications	23,750	29,695	20,000	30,000
560-500-522400-0000	Consultants-Professional	-	178	500	-
560-500-526800-0000	Firing Range Supplies	-	11,749	13,500	15,000
560-500-531600-0000	Office Supplies	-	2,060	5,000	5,000
560-500-531650-0000	Office/Software Maintenance	4,264	6,774	8,500	9,000
560-500-535600-0000	Special Supplies	15,937	6,760	20,000	30,000
560-500-535750-0000	Training	-	-	2,500	5,000
560-500-535900-0000	Uniforms	3,269	3,333	10,000	10,000
560-500-560400-0000	Capital Outlay	-	61,276	-	17,500
		113,954	208,365	137,488	266,078
FUND REVENUE		129,916	140,915	148,345	151,800
FUND EXPENDITURES		113,954	208,365	137,488	266,078

City of Dixon Budget FY 2019-20
FUND 560 - POLICE GRANTS FUND
OPERATING EXPENSES SUMMARY SHEET

Account Code	2019		FY 2020	Brief Detail Description
	Adopted	Estimated	Budget	
521000	20,000	15,000	20,000	Bld Site Maintenance for misc repairs around the station
521800	20,000	20,000	30,000	Communications - Portable Radios. Will complete portable radio upgrade program for all police employees
522400	-	500	-	Consultant services
526800	15,000	13,500	15,000	Firing Range Ammunition, Simunition, and Less Lethal Tasers, Use of Fairfield PD Range for Range Qualification
531600	5,000	5,000	5,000	Office Supplies
531650	9,000	8,500	9,000	Docs Vault software program
535600	30,000	20,000	30,000	Special Supplies: General supplies, Simunition part 2, Replace Mobile Data Computer for 4 patrol cars, \$4,050 each
535750	5,000	2,500	5,000	Training
535900	10,000	10,000	10,000	Uniforms
560400	-	-	17,500	Capital Outlay - see detail on Capital Equipment page
Total	114,000	95,000	141,500	

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E	Utility Terrain Vehicle (UTV), 4x4 for off road and specialized events	17,500	1.00	17,500
Total					17,500

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

**FUND 560
POLICE GRANTS**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
<i>PERMANENT EMPLOYEES:</i>								
Police Sergeant ¹	0.50	59,240	57,839	3,602	911	271	2,715	124,578
Subtotal:	0.50	59,240	57,839	3,602	911	271	2,715	124,578
GRAND TOTAL:	0.50	59,240	57,839	3,602	911	271	2,715	124,578

¹Police Sergeant split 50% General Fund and 50% Police Grants.

City of Dixon Budget FY 2019-20
FUND 570 - CDBG (Community Development Block Grant) FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
570-000-460700-0000	Loan Principal	-	36,552	-	-
570-000-460700-0040	Bud's Pub & Grill	3,111	-	-	-
570-000-460700-0052	Solano Baking Co. 96-07/98-02	7,000	-	-	-
570-000-460700-0091	Haughn&Sons Tire Service R-08	1,551	-	-	-
570-000-460700-0150	Glorie	5,667	-	-	-
570-000-460700-0160	Efficient Drive Trains	12,706	-	-	-
570-000-460700-0170	FF/Suisun CAC	1,534	-	-	-
570-000-460800-0000	Interest Earnings on Loans	5,039	5,165	5,085	5,000
570-000-461600-0000	Interest Earned	599	797	1,350	-
570-000-470100-0000	Unrealized Gain GASB 31	(684)	(351)	-	-
		36,523	42,163	6,435	5,000
570-000-591572-0000	Transfer to CDBG Rehab Grant	226,788	-	-	-
570-100-520200-0000	Admin Costs - Gen'l	166	-	-	-
570-100-520400-0000	Advertising	-	-	68	-
570-100-523200-0000	Contract Svcs - Audit	1,000	1,000	1,000	500
570-100-529600-0000	Legal Services	-	78	4,862	-
		227,954	1,078	5,930	500
FUND REVENUE		36,523	42,163	6,435	5,000
FUND EXPENDITURES		227,954	1,078	5,930	500

City of Dixon Budget FY 2019-20
FUND 572 - CDBG REHABILITATION GRANT FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
572-000-461600-0000	Interest Earned	1,756	(9)	9	-
572-000-470100-0000	Unrealized Gain GASB 31	(757)	-	-	-
572-000-491570-0000	Transfer from CDBG	226,788	-	-	-
		227,787	(9)	9	-
572-000-520100-0000	Administration	17,056	18,510	-	-
572-000-520100-1305	Admin/Jefferson St.	12,480	-	-	-
572-000-529800-0000	Loans - Grant Funded	58,757	-	-	-
572-000-560250-1305	Designs/Plans/Specs-Jefferson	30,558	-	-	-
572-000-591400-0000	Transfer to Unrestricted CIP	-	211,976	-	-
		118,852	230,486	-	-
FUND REVENUE		227,787	(9)	9	-
FUND EXPENDITURES		118,852	230,486	-	-



Special Revenue Funds

Special Revenue Funds are funds that are funded by revenues designated for a specific type of expenditure. These include the Gas Tax, Road Maintenance & Rehabilitation, Traffic Safety, Certified Access Specialist (CASP), and Asset Forfeiture Funds.

Fund 530 Gas Tax Fund

All gas taxes are placed in this fund to be used for transportation purposes such as road maintenance and street lighting. Expenditures consist of transfers to the General Fund to cover the cost of Public Works and Engineering staff time as well as expenses for traffic control measures, such as barricades, stop signs, beacons, street light energy and repairs, minor pavement and concrete work, and maintenance of landscaping within the public right-of-way.

This budget includes an employee to assist City crews to perform small sidewalk and pavement dig out repairs. This position is shared with Fund 651. A transfer to Transit Capital Project fund continues in 2019-20 to re-pay an interfund loan for West B Undercrossing. This fund is managed by the City Engineer/Public Works and Administrative Services departments.

Fund 531 RMRA (Road Maintenance and Rehabilitation Account) Fund

The RMRA fund was created in FY2017-18 to track SB1 Road Repair and Accountability Act of 2017 revenues received from the state for local street maintenance and

rehabilitation needs. Allocation is on a per capita basis. The City Council adopted Resolution 19-062 approving the RMRA street rehabilitation project list for fiscal year 2019-20 by the prescribed deadline of May 1, 2019. The law requires that each city annually submit a list of projects to the California Transportation Commission to remain eligible for apportionments. This fund is managed by the City Engineer/Public Works and Administrative Services departments.

Fund 540 Traffic Safety Fund

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

Fund 545 CASp Fund

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

Fund 561 Asset Forfeiture Fund

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

CITY OF DIXON
BUDGET OVERVIEW
SPECIAL REVENUE FUNDS

	GAS TAX 530	RMRA 531	TRAFFIC SAFETY 540	CASp 545	ASSET FORFEITURE *561	Total
<i>FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>						
BEGINNING FUND BALANCE	251,649	90,200	26,775	-	3,166	371,790
July 18						
REVENUE	454,667	326,297	45,700	11,027	-	837,691
TRANSFERS	21,800	260,754	36,000	7,500	-	326,054
REVENUE & TRANSFERS	476,467	587,051	81,700	18,527	-	1,163,745
EXPENDITURES	657,825	421,080	77,396	6,750	-	1,163,051
ESTIMATED ENDING FUND BALANCE	70,291	256,171	31,079	11,777	3,166	372,484
<i>FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>						
ESTIMATED BEGINNING FUND BALANCE	70,291	256,171	31,079	11,777	3,166	372,484
July 19						
REVENUES	531,192	326,988	42,025	12,225	-	912,430
TRANSFERS	-	-	-	-	-	-
REVENUE AND TRANSFERS	531,192	326,988	42,025	12,225	-	912,430
AVAILABLE RESOURCES	601,483	583,159	73,104	24,002	3,166	1,284,914
APPROPRIATIONS	530,308	525,000	46,122	7,500	-	1,108,930
ESTIMATED ENDING FUND BALANCE	71,175	58,159	26,982	16,502	3,166	175,984

* No budgetary activity, shown for fund balance purposes only

City of Dixon Budget FY 2019-20
FUND 530 - GAS TAX FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
530-000-412000-0000	Gas Tax - Sec 2103	50,760	75,151	76,143	171,361
530-000-412100-0000	Gas Tax - Sec 2105	106,861	104,724	110,064	110,497
530-000-412200-0000	Gas Tax - Sec 2106	74,381	75,204	80,317	78,579
530-000-412300-0000	Gas Tax - Sec 2107	135,482	136,292	133,756	144,318
530-000-412400-0000	Gas Tax - Sec 2107.5	4,000	4,000	4,000	4,000
530-000-412450-0000	Gas Tax Repayment	-	-	21,939	22,437
530-000-414600-0000	Traffic Congestion Relief	-	21,939	22,437	-
530-000-461600-0000	Interest Earned	4,156	5,285	3,257	-
530-000-470100-0000	Unrealized Gain GASB 31	(2,651)	(1,858)	2,754	-
530-000-491100-0000	Transfer from General Fund	-	-	21,800	-
		372,990	420,736	476,467	531,192
530-000-591331-0000	Transfer to RMRA	-	1,246	198,754	-
	102 - Sidewalk Rehab				
530-102-522400-0000	Consultants-Professional	-	-	1,568	-
530-102-535700-0000	Traffic Control Supplies	1,084	-	-	-
530-102-560150-0000	Construction	-	2,245	8,432	14,000
530-102-560750-0000	Project Admin - Direct	-	-	-	1,000
	401 - Streetlight Replacement				
530-401-560150-0000	Construction	-	48,943	-	-
	500 - Gas Tax Administration				
530-500-511000-0000	Salaries/Wages	21,103	20,369	22,255	24,370
530-500-511020-0000	Comp Paid	83	-	-	-
530-500-511200-0000	Overtime	389	288	-	500
530-500-511300-0000	Standby Pay	600	540	-	1,500
530-500-511900-0000	Separation Pay	-	776	-	-
530-500-512100-0000	Medicare	270	330	365	488
530-500-512200-0000	Retirement	1,380	1,542	1,531	1,721
530-500-512400-0000	Health Insurance	7,657	6,873	7,913	7,298
530-500-512600-0000	Worker's Comp	2,637	2,697	2,450	2,783
530-500-513200-0000	Disability Insurance	93	133	80	119
530-500-522200-0000	Congestion Management	11,436	11,745	11,749	12,000
530-500-522400-0000	Consultants - Professional	8,853	-	-	5,000
530-500-530000-0000	Maintenance	13,340	40,142	68,530	55,000
530-500-560150-0000	Construction	55,555	29,580	50,000	55,000
530-500-560750-0000	Project Admin - Direct	-	-	-	-
530-500-591100-0000	Transfer to General Fund	245,470	204,502	206,310	272,194
530-500-591470-0000	Transfer to Transit CIP (470)	74,718	76,157	77,887	77,335
530-500-591572-0000	Transfer to CDBG Rehab Grant	-	200,000	-	-
		444,667	648,108	657,825	530,308
FUND REVENUE		372,990	420,736	476,467	531,192
FUND EXPENDITURES		444,667	648,108	657,825	530,308

City of Dixon Budget FY 2019-20

530 - GAS TAX FUND

OPERATING EXPENSES SUMMARY

Account Code	FY 2019		FY 2020	Brief Detail Description
	Budget	Estimated	Budget	
000-591331	233,754	198,754	-	Transfer to RMRA
102-522400	-	1,568	-	Consultants - Professional: Davey Tree
102-560150	10,000	8,432	14,000	Construction - Sidewalk Rehab (\$2,500 max per property)
102-560750	1,000	-	1,000	Project Admin - Direct
500-522200	12,000	11,749	12,000	Congestion Mgt. (Solano Transportation Authority annual payment)
500-522400	-	-	5,000	PTAP pavement management local funding requirement
500-530000	68,530	68,530	55,000	Maintenance - misc. pothole and crack sealing repairs
500-560150	50,000	50,000	55,000	Construction
500-560750	3,270	-	-	Project Admin - Direct
500-590100	206,310	206,310	272,194	To General Fund: Annual transfer plus Cost Allocation
500-590470	74,780	77,887	77,335	Transfer to Transit CIP (470) - West B St. Interfund loan repayment
Total	659,644	623,230	491,529	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

**FUND 530
GAS TAX**

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Maintenance Worker I	0.50	24,370	1,721	7,298	459	119	2,727	36,694
Subtotal:	0.50	24,370	1,721	7,298	459	119	2,727	36,694
Other payroll costs:								
Overtime		500	-	-	7	-	56	563
Stand-by pay		1,500	-	-	22	-	-	1,522
Subtotal:		2,000	-	-	29	-	56	2,085
GRAND TOTAL:	0.50	26,370	1,721	7,298	488	119	2,783	38,779

Note: Fulltime position split with Fund 651

City of Dixon Budget FY 2019-20
FUND 531 - ROAD MAINTENANCE & REHABILITATION (RMRA)

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
531-000-412500-0000	Road Maint & Rehab Taxes	-	88,957	322,984	326,988
531-000-461600-0000	Interest Earned	-	270	3,313	-
531-000-470100-0000	Unrealized Gain GASB 31	-	(272)	-	-
531-000-491530-0000	Transfer from Gas Tax	-	1,246	198,754	-
531-323-491400-0000	Transfer from Unrestricted CIP	-	-	27,000	-
531-323-491530-0000	Transfer from Gas Tax	-	-	35,000	-
		-	90,200	587,051	326,988
323 - Pavement Rehab Projects					
531-323-522400-0000	Consultants - Professional	-	-	26,080	-
531-323-560150-0000	Construction	-	-	355,000	-
531-323-560250-0000	Design/Plans/Specs	-	-	10,000	-
531-323-560750-0000	Project Admin-Direct	-	-	30,000	-
324 - 2020 Pavement Rehab Projects					
531-324-522400-0000	Consultants - Professional	-	-	-	52,500
531-324-560150-0000	Construction	-	-	-	400,000
531-324-560250-0000	Design/Plans/Specs	-	-	-	52,500
531-324-560750-0000	Project Admin-Direct	-	-	-	20,000
		-	-	421,080	525,000
FUND REVENUE		-	90,200	587,051	326,988
FUND EXPENDITURES		-	-	421,080	525,000

City of Dixon Budget FY 2019-20
FUND 540 - TRAFFIC SAFETY FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
540-000-429500-0000	Motor Vehicle Fines	18,890	31,871	45,700	42,025
540-000-461600-0000	Interest Earned	100	225	-	-
540-000-470100-0000	Unrealized Gain GASB 31	(176)	(86)	-	-
540-000-491100-0000	Transfer from General Fund	-	-	36,000	-
		<u>18,814</u>	<u>32,010</u>	<u>81,700</u>	<u>42,025</u>
540-500-522600-0000	Contract Serv - Non Prof	25,804	13,878	20,000	17,000
540-500-535700-0000	Traffic Control Supplies	4,488	11,497	56,000	25,000
540-500-591100-0000	Transfer to General Fund	587	1,277	1,396	4,122
		<u>30,879</u>	<u>26,652</u>	<u>77,396</u>	<u>46,122</u>
FUND REVENUE		18,814	32,010	81,700	42,025
FUND EXPENDITURES		30,879	26,652	77,396	46,122

City of Dixon Budget FY 2019-20
FUND 545 - CASp CERTIFICATION AND TRAINING FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
545-000-421400-0000	CASp Fees	-	-	10,914	12,225
545-000-461600-0000	Interest Earned	-	-	113	-
545-000-491100-0000	Transfer from General Fund	-	-	7,500	-
		-	-	18,527	12,225
545-000-522400-0000	Consultants Professional	-	-	3,000	3,000
545-000-535750-0000	Training	-	-	3,000	3,000
545-000-560750-0000	Project Admin-Direct	-	-	750	1,500
		-	-	6,750	7,500
FUND REVENUE		-	-	18,527	12,225
FUND EXPENDITURES		-	-	6,750	7,500

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Capital Improvement Project Funds

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

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

Fund 400 Unrestricted CIP

Accounts for the revenue and expenses budgeted for capital projects relating to administrative infrastructure. The AB 1600 (development impact) Fee Study unexpended funds will be carried over to FY 2019-20. The Council A-V project has been included in this fund for 19-20.

Fund 401 Pardi Market

Due to the project cost and for better tracking purposes, a separate fund has been established for the Pardi Market Plaza project with funding provided by the General Fund.

Fund 404 Community Development CIP

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

Fund 410 Fire CIP

Accounts for development impact fees collected to fund fire infrastructure. The challenge over the years has been funding the debt service payments associated with the Fire Station due to the decline in impact fees. FY 2019-20 reflects increased revenue from D.R.Horton (Parklane Unit 3), Richmond American Homes (Valley Glen Phase 3, Unit 2), and anticipated for the Southwest/Homestead Phase 1 Villages 1-3) and a transfer to lease financing (Fund 275) for the refinanced lease revenue bonds.

Fund 420 Police CIP

Accounts for development impact fees collected for capital projects relating to police infrastructure. As with the Fire CIP fund, funding of debt service payments associated with the Police station have been a challenge due to the economic environment of declining impact fees received. As noted above, FY 2019-20 reflects revenue from the development activities in Parklane, Valley Glen, and anticipated for the Southwest subdivisions, while the expenditures reflect a transfer to the lease financing (fund 275) for the refinanced lease revenue bonds.

Fund 430 City Facilities CIP

Accounts for development impact fees collected to fund expansion of City Administrative Facilities. This fund is managed by Administrative Services. FY 2019-20 reflects revenue from the development activities in Parklane, Valley Glen, and anticipated for the Southwest subdivisions.

Fund 440 Public Works Facilities CIP

Accounts for development impact fees collected to fund public works facilities. This fund is managed by the City Engineer/Public Works Department.

Fund 450 Storm Drainage Facilities CIP

Accounts for development impact fees collected to fund expansion of the City's drainage facilities. The City is faced with challenges obtaining funding to cover the cost of interfund loans to fund facilities. The facilities were constructed with interfund loans for which impact fees are insufficient due to the slowdown in development. Interest will continue to be added to the principal of the \$1,275,000 loan made to fund Pond C.

Fund 451 Core Area Drainage Project Fund

This fund accounts for the funding and expenses associated with the Core Area Drainage project. Phase 1A was completed in April 2014 although there was still activity in this Fund through FY 2018. There are no anticipated revenues or appropriations for FY 2020.

Fund 460 Transportation Facilities CIP

Accounts for grants, fees, transfers from other funds and development impact fees collected to fund streets and transportation infrastructure. Projects include preparing a realignment study for Vaughn Road at the UPRR and a street paving project. The budget includes completion of the Street Master Plan. This fund is managed by the City Engineer/Public Works Department.

Fund 461 Parkway Blvd. Overcrossing

Fund 461 was established with the adoption of the FY2017-18 Budget to allow better tracking of the Parkway Blvd. Overcrossing project that was established in FY2002-2003. This project is funded by grant funds and developer fees. While right-of-way acquisition negotiations started during FY2018-19, the purchase of a public utility easement to construct the utilities to serve the Southwest Development should be finalized during FY2019-20. This fund is managed by the City Engineer/Public Works Department.

Fund 470 Transit Facilities CIP

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

Gas Tax fund will cover the interfund repayment. This fund is managed by the City Engineer/Public Works Department.

Fund 480 Recreation & Parks CIP

Accounts for development impact fees collected to fund expansion of recreation and parks facilities. Per the Community Park Master Plans, the design of Hall Park Phase 3 was completed in FY18-19 and the project will be constructed during FY19-20.

Fund 481 Parks CIP

Accounts for park in lieu fees. This fund is managed by the City Engineer/Public Works Department. Funds are held for the future purchase of park land needed to meet the General Plan Policy of 5.0 acres per thousand population.

Fund 490 Agricultural Land Mitigation CIP

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

Fund 491 Parklane Construction

This fund was added at the request of the Auditors for tracking the construction expenditures associated with Parklane Community Facilities District.

Fund 492 Valley Glen II Construction

This fund tracks the construction expenditures associated with the Valley Glen II Community Facilities District. The recently issued 2019 Debt series includes construction activity in this Improvement Fund. One draw down has been requested.

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL
IMPROVEMENT PROJECT FUNDS

	CIP 400	Pardi Market 401	Comm Dev 404¹	Fire 410
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	84,033	-	175	261,631
July 18				
REVENUE	1,500	-	-	107,123
TRANSFERS	150,054	1,293,181	-	-
REVENUE & TRANSFERS	151,554	1,293,181	-	107,123
 EXPENDITURES	 203,081	 1,293,181	 -	 142,442
 ESTIMATED ENDING FUND BALANCE	 32,506	 -	 175	 226,312
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	32,506	-	175	226,312
July 19				
REVENUES	1,200	-	-	45,460
TRANSFERS	200,000	458,700	-	-
REVENUE & TRANSFERS	201,200	458,700	-	45,460
 AVAILABLE RESOURCES	 233,706	 458,700	 175	 271,772
 APPROPRIATIONS	 200,000	 458,700	 -	 140,284
 ESTIMATED ENDING FUND BALANCE	 33,706	 -	 175	 131,488

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

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL
IMPROVEMENT PROJECT FUNDS

	Police 420	City Facilities 430	Public Works 440	Storm Drainage 450 ²
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	116,765	165,749	320,999	(924,011)
July 18				
REVENUE	59,889	78,291	26,566	589,661
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	59,889	78,291	26,566	589,661
 EXPENDITURES	 59,932	 82,509	 128,477	 625,530
 ESTIMATED ENDING FUND BALANCE	 116,722	 161,531	 219,088	 (959,880)
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	116,722	161,531	219,088	(959,880)
July 19				
REVENUES	59,550	83,865	23,765	29,080
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	59,550	83,865	23,765	29,080
 AVAILABLE RESOURCES	 176,272	 245,396	 242,853	 (930,800)
 APPROPRIATIONS	 57,852	 85,535	 5,932	 -
 ESTIMATED ENDING FUND BALANCE	 118,420	 159,861	 236,921	 (930,800)

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

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL
IMPROVEMENT PROJECT FUNDS

	Trans- portation 460 ³	Parkway Blvd. Over- xing 461	Transit 470	Recreation 480	Parks 481
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	3,448,719	240,247	(301,621)	3,387,336	1,535,699
July 18					
REVENUE	862,969	226,152	-	529,479	493,078
TRANSFERS	-	1,045,833	76,258	1,583,296	-
REVENUE & TRANSFERS	862,969	1,271,985	76,258	2,112,775	493,078
EXPENDITURES	1,127,942	442,547	81,478	5,190,252	1,583,408
ESTIMATED ENDING FUND BALANCE	3,183,746	1,069,685	(306,841)	309,859	445,369
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	3,183,746	1,069,685	(306,841)	309,859	445,369
July 19					
REVENUES	456,605	200,000	-	523,599	-
TRANSFERS	-	-	77,335	-	-
REVENUE & TRANSFERS	456,605	200,000	77,335	523,599	-
AVAILABLE RESOURCES	3,640,351	1,269,685	(229,506)	833,458	445,369
APPROPRIATIONS	959,021	7,500	77,335	13,641	4,303
ESTIMATED ENDING FUND BALANCE	2,681,330	1,262,185	(306,841)	819,817	441,066

³ Fund balance has \$1.28 million due from other funds (450); beginning Fund Balance-net of interfund receivables

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL
IMPROVEMENT PROJECT FUNDS

	Ag. Land Mitigation 490 ¹	CFD 2013-1 (Parklane) Const. 491	CFD 2015-1 (VG II) Const. 492	Total
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	65,538	484	483	8,402,228
July 18				-
REVENUE	-	258	1	2,974,967
TRANSFERS	-	-	4,685,922	8,834,544
REVENUE & TRANSFERS	-	258	4,685,923	11,809,511
 EXPENDITURES	-	742	4,686,406	15,647,927
 ESTIMATED ENDING FUND BALANCE	65,538	-	-	4,563,812
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	65,538	-	-	4,563,812
July 19				
REVENUES	-	-	-	1,423,124
TRANSFERS	-	-	-	736,035
REVENUE & TRANSFERS	-	-	-	2,159,159
 AVAILABLE RESOURCES	65,538	-	-	6,722,971
 APPROPRIATIONS	-	-	-	2,010,103
 ESTIMATED ENDING FUND BALANCE	65,538	-	-	4,712,868

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

City of Dixon Budget FY 2019-20
FUND 400 -CAPITAL PROJECTS (UNRESTRICTED) FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
400-000-461600-0000	Interest Earned	1,476	1,613	1,500	1,200
400-000-470100-0000	Unrealized Gain on Investments	(957)	111	-	-
400-000-491100-0000	Transfer from General Fund	-	258,561	50,054	200,000
400-000-491107-0000	Transfer from Public Benefit	-	-	100,000	-
400-000-491315-0000	Transfer from Sewer Rehab	-	389,193	-	-
400-000-491530-0000	Transfer from Gas Tax	-	200,000	-	-
400-000-491572-0000	Transfer from CDBG Rehab	-	211,976	-	-
		520	1,061,454	151,554	201,200
100 - Administration					
400-100-560600-0000	Master Plan Update	19,547	10,025	45,072	-
400-100-560750-0000	Project Admin - Direct	4,388	3,714	5,000	-
400-100-590100-0000	Transfer to General Fund	18,241	-	-	-
400-100-591470-0000	Transfer to Transit CIP	-	45	1,477	-
400-100-592200-0000	Transfer to Storm Drain Cap Proj	59,444	56,125	-	-
400-100-592400-0000	Transfer to Transit Cap Projs	-	-	1,478	-
400-100-596451-0000	Transfer to Core Area Drainage	1,401	-	-	-
116 - 2019 Street Rehabilitation Program					
400-116-560750-0000	Project Admin Direct	-	-	100,000	-
307 - South Jefferson St Rehab Proj					
400-307-520100-0000	Administration	-	25,901	2,110	-
400-307-522400-0000	Consultants - Professional	-	6,453	-	-
400-307-529600-0000	Legal Services	-	109	-	-
400-307-560150-0000	Construction	-	628,422	47,944	-
400-307-560150-1306	Construction - Sewer	-	385,456	-	-
400-307-560250-0000	Design/Plan/Specs	-	10,348	-	-
400-307-560250-1306	Design/Plan/Specs Sewer	-	3,737	-	-
308 - Council Chambers A-V Upgrade					
400-308-520400-0000	Advertising/Publications	-	-	-	1,000
400-308-522400-0000	Consultants - Professional	-	-	-	190,000
400-308-560750-0000	Project Admin Direct	-	-	-	9,000
		103,020	1,130,334	203,081	200,000
FUND REVENUE		520	1,061,454	151,554	201,200
FUND EXPENDITURES		103,020	1,130,334	203,081	200,000

City of Dixon Budget FY 2019-20
FUND 401 - PARDI MARKET PLAZA

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
401-000-491100-0000	Transfer from General Fund	67,701	108,040	1,293,181	458,700
		67,701	108,040	1,293,181	458,700
401-000-520400-0000	Advertising/Publications	55	1,204	2,500	1,200
401-000-522400-0000	Consultants-Professional	-	-	42,637	-
401-000-529600-0000	Legal Services	15	671	6,625	7,500
401-000-560150-0000	Construction	-	-	1,150,551	425,000
401-000-560250-0000	Design/Plans/Specs	54,760	94,649	54,816	-
401-000-560750-0000	Project Admin - Direct	12,871	11,516	36,052	25,000
		67,701	108,040	1,293,181	458,700
FUND REVENUE		67,701	108,040	1,293,181	458,700
FUND EXPENDITURES		67,701	108,040	1,293,181	458,700

Resolution 18-186: Contract awarded to Abide Builders, Inc. on November 13, 2018 for \$1,242,706.

City of Dixon Budget FY 2019-20
FUND 410 - FIRE CAPITAL FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
410-000-425200-0000	Development Fees - Fire	98,822	177,079	103,592	43,660
410-000-461600-0000	Interest Earned	515	2,399	3,531	1,800
410-000-470100-0000	Unrealized Gain GASB 31	(242)	(1,165)	-	-
		99,096	178,313	107,123	45,460
410-100-591100-0000	Transfer to General Fund	-	-	8,444	3,005
410-101-591275-0000	Transfer to Lease Financing	20,489	29,063	133,998	137,279
		20,489	29,063	142,442	140,284
FUND REVENUE		99,096	178,313	107,123	45,460
FUND EXPENDITURES		20,489	29,063	142,442	140,284

City of Dixon Budget FY 2019-20
FUND 420 - POLICE CAPITAL FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
420-000-425300-0000	Development Fees - Police	42,963	74,470	58,211	58,550
420-000-461600-0000	Interest Earned	262	1,073	1,678	1,000
420-000-470100-0000	Unrealized Gain GASB 31	(113)	(513)	-	-
		43,111	75,030	59,889	59,550
420-100-591100-0000	Transfer to General Fund	-	-	6,333	2,941
420-100-591275-0000	Transfer to Lease Financing	3,419	12,634	53,599	54,911
		3,419	12,634	59,932	57,852
FUND REVENUE		43,111	75,030	59,889	59,550
FUND EXPENDITURES		3,419	12,634	59,932	57,852

City of Dixon Budget FY 2019-20
FUND 430 - CITY FACILITIES FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
430-000-425100-0000	Development Fees -- Comm Fac	62,107	109,117	75,877	82,365
430-000-461600-0000	Interest Earned	367	1,522	2,414	1,500
430-000-470100-0000	Unrealized Gain GASB 31	(175)	(732)	-	-
		62,299	109,907	78,291	83,865
430-100-591100-0000	Transfer to General Fund	1,314	1,629	2,111	3,168
430-100-590275-0000	Transfer to Lease Financing	11,173	18,511	80,398	82,367
		12,487	20,140	82,509	85,535
FUND REVENUE		62,299	109,907	78,291	83,865
FUND EXPENDITURES		12,487	20,140	82,509	85,535

City of Dixon Budget FY 2019-20
FUND 440 - PUBLIC WORKS FACILITIES CIP FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
440-000-425400-0000	Development Fees - Pub Wks	16,568	28,717	22,497	21,565
440-000-461600-0000	Interest Earned	2,355	3,424	4,069	2,200
440-000-470100-0000	Unrealized Gain GASB 31	(1,403)	(1,161)	-	-
		17,521	30,980	26,566	23,765
440-100-591100-0000	Transfer to General Fund	13,030	16,503	18,477	5,932
107-MSD Improvement/Master Plan					
440-107-529600-0000	Legal Services	60	-	-	-
440-107-560150-0000	Construction	-	-	75,000	-
440-107-560250-0000	Design/Plans/Specs	27,706	3,690	25,000	-
440-107-560750-0000	Project Admin - Direct	2,571	1,022	10,000	-
		43,368	21,215	128,477	5,932
FUND REVENUE		17,521	30,980	26,566	23,765
FUND EXPENDITURES		43,368	21,215	128,477	5,932

City of Dixon Budget FY 2019-20
FUND 450 - STORM DRAINAGE CIP FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
450-000-425700-0000	Development Fees - Storm Drain	10,453	56,652	98,000	29,080
450-000-461120-0000	Grant Funds - State	-	35,620	489,784	-
450-000-461600-0000	Interest Earned	-	321	1,877	-
450-000-470100-0000	Unrealized Gain GASB 31	-	(300)	-	-
450-000-491750-0000	Transfer from Unrestricted CIP	59,444	55,000	-	-
		69,897	147,294	589,661	29,080
100-Administration					
450-100-591100-0000	Transfer to General Fund	1,603	2,502	-	-
104-Pond C					
450-104-520400-0000	Advertising/Publications	-	-	234	-
450-104-522400-0000	Consultants-Professional	-	-	13,130	-
450-104-522600-0000	Contr Servs-Non Professional	-	84,874	427,166	-
450-104-560150-0000	Construction	-	-	50,000	-
450-104-550750-0000	Interfund Interest	-	-	130,000	-
450-104-560750-0000	Project Admin - Direct	-	-	5,000	-
		1,603	87,376	625,530	-
FUND REVENUE		69,897	147,294	589,661	29,080
FUND EXPENDITURES		1,603	87,376	625,530	-

City of Dixon Budget FY 2019-20
FUND 451 - CORE AREA DRAINAGE FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
451-000-461600-0000	Interest Earned	1	-	-	-
451-000-470100-0000	Unrealized Gain on Investments	(2)	-	-	-
451-000-492400-0000	Transfer from Unrestricted CIP	1,401	1,125	-	-
		1,400	1,125	-	-
451-000-529600-0000	Legal Services	3,050	-	-	-
		3,050	-	-	-
FUND REVENUE		1,400	1,125	-	-
FUND EXPENDITURES		3,050	-	-	-

City of Dixon Budget FY 2019-20
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
460-000-414300-0000	TDA	-	-	100,000	250,000
460-000-425800-0000	Development Fees - T/poration	38,982	63,271	88,929	17,270
460-000-429400-0000	Mitigation Fees	52,155	-	-	-
460-000-461000-0000	Grant Revenue	-	-	150,000	100,000
460-000-461110-0000	Grant Funds - Street - Fed	-	-	108,530	-
460-000-461110-1504	Grant Funds / OBAG	398,586	-	-	-
460-000-461120-0000	Grant Funds - Street - State	6,911	19,105	318,394	-
460-000-461200-0000	Grant Funds - UGST	-	-	5,116	-
460-000-461600-0000	Interest Earned	33,897	49,552	80,000	77,335
460-000-461700-0000	Lease Revenue	3,000	12,000	12,000	12,000
460-000-470100-0000	Unrealized Gain GASB 31	(16,426)	(13,960)	-	-
		517,106	129,968	862,969	456,605
	100-Administration				
460-000-591461-0000	Transfer to Parkway Blvd.	-	-	545,833	-
460-100-522400-0000	Consultants - Professional	7,500	-	-	-
460-100-529600-0254	Legal Svcs-Dist 5 Safety Imprv	60	-	-	-
460-100-591100-0000	Transfer to General Fund	6,487	12,664	14,205	24,021
	200-Transport. Impact Fee Study				
460-200-522400-0000	Consultants - Professional	-	-	-	25,000
	206-Street Master Plan & Traffic Model				
460-206-522400-0000	Consultants - Professional	-	-	100,000	80,000
460-206-560750-0000	Project Admin - Direct	2,864	-	5,000	10,000
	313-Cherry St. Improvements				
460-313-560650-0000	Miscellaneous	15,000	-	-	-
	317-Slurry Seal & Paving Projects				
460-317-560750-1504	Project Admin - Direct / OBAG	4,267	-	-	-
	322-SR2S (Safe Routes to Schools)				
460-322-560150-0000	Construction	-	163,849	-	-
460-322-560250-0000	Design/Plans/Specs	-	2,528	540	-
460-322-560750-0000	Project Admin - Direct	10,327	8,681	1,000	-
	323-Pavement Rehab Projects				
460-323-560150-0000	Construction	-	1,246	-	-
	416 - First Street & Chestnut Signal				
460-416-560150-0000	Construction	-	-	-	235,000

City of Dixon Budget FY 2019-20
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
	417 - First Street & Valley Glen Signal				
460-417-560150-0000	Construction	-	-	-	235,000
	419-No First St RR Xing Impv				
460-419-560150-0000	Construction	-	-	250,000	-
460-419-560250-0000	Design/Plans/Specs	26,016	5,322	31,026	-
460-419-560750-0000	Project Admin - Direct	5,171	2,049	10,000	-
	420-Vaca-Dixon Bikeway Ph6				
460-420-529600-0000	Legal Services	-	-	338	-
460-420-560150-0000	Construction	-	-	150,000	350,000
	421-So First St. Corridor Study				
460-421-522400-0000	Consultants-Professional	-	-	20,000	-
		77,693	196,339	1,127,942	959,021
FUND REVENUE		517,106	129,968	862,969	456,605
FUND EXPENDITURES		77,693	196,339	1,127,942	959,021

City of Dixon Budget FY 2019-20
FUND 461 - PARKWAY BOULEVARD OVERCROSSING

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
461-000-425409-0000	Developer Contributions	300,263	306,378	216,699	200,000
461-000-461600-0000	Interest Earned	(1)	2,199	9,453	-
461-000-491107-0000	Transfer from Public Benefit	-	-	500,000	-
461-000-491460-0000	Transfer from Trans CIP	-	-	545,833	-
		300,262	308,577	1,271,985	200,000
461-601-529600-0000	Legal Services	225	-	5,000	-
461-601-560100-0000	Appraisals	-	-	6,500	-
461-601-560250-0000	Design/Plans/Specs	246,422	65,717	71,047	2,500
461-601-560550-0000	Land Acquisition	67	6,173	350,000	-
461-601-560650-0000	Miscellaneous	1,500	-	-	-
461-601-560750-0000	Project Admin - Direct	35,423	13,066	10,000	5,000
		283,636	84,956	442,547	7,500
FUND REVENUE		300,262	308,577	1,271,985	200,000
FUND EXPENDITURES		283,636	84,956	442,547	7,500

City of Dixon Budget FY 2019-20
FUND 470 - TRANSIT CIP

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
470-000-491400-0000	Transfer from Unrestricted CIP	615	45	1,478	-
470-000-491530-0000	Transfer from Gas Tax	74,718	76,157	74,780	77,335
		75,333	76,202	76,258	77,335
100-Administration					
470-100-550750-0000	Interfund Interest	5,518	6,957	80,000	77,335
102 - B Street Undercrossing					
470-102-526000-0000	Equipment Maintenance	-	-	1,478	-
470-102-529600-0000	Legal Services	555	-	-	-
		6,073	6,957	81,478	77,335
FUND REVENUE		75,333	76,202	76,258	77,335
FUND EXPENDITURES		6,073	6,957	81,478	77,335

City of Dixon Budget FY 2019-20
FUND 480 - RECREATION & PARKS CIP FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
480-000-425500-0000	Development Fees - Recreation	569,913	791,196	361,630	371,525
480-000-425510-0000	Development Fees - Parks	174,436	208,023	114,001	117,074
480-000-461600-0000	Interest Earned	17,035	33,320	53,848	35,000
480-000-470100-0000	Unrealized Gain GASB 31	(9,181)	(13,345)	-	-
480-000-491481-0000	Transfer from Parks CIP	-	-	1,583,296	-
		752,204	1,019,196	2,112,775	523,599
100-Administration					
480-100-591100-0000	Transer to General Fund	-	1,303	1,428	13,641
130-Computerized Irrigation System					
480-130-560150-0000	Construction	-	32,849	-	-
131-Hall Park Phase III					
480-131-529600-0000	Legal Services	-	250	-	-
480-131-560250-0000	Design/Plans/Specs	-	137,173	210,440	-
480-131-560750-0000	Project Admin - Direct	-	4,328	20,000	-
480-131-522400-0000	Consultants - Professional	-	-	191,510	-
480-131-560150-0000	Construction	-	-	4,742,185	-
142-Northwest Park Dog Park					
480-142-560250-0000	Design/Plans/Specs	-	15,451	24,548	-
480-142-560750-0000	Project Admin - Direct	-	643	141	-
		-	191,998	5,190,252	13,641
FUND REVENUE		752,204	1,019,196	2,112,775	523,599
FUND EXPENDITURES		-	191,998	5,190,252	13,641

City of Dixon Budget FY 2019-20
FUND 481 - PARKS CIP FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
481-000-425500-0000	Development Fees - Parks	-	41,296	-	-
481-000-433000-0000	Park-in-Lieu Fees	510,483	-	466,855	-
481-000-461600-0000	Interest Earned	11,364	16,969	26,223	-
481-000-470100-0000	Unrealized Gain GASB 31	(4,678)	(5,516)	-	-
		517,170	52,749	493,078	-
100-Administration					
481-100-591100-0000	Transfer to General Fund	-	-	112	4,303
481-100-591480-0000	Transfer to Parks CIP	-	-	1,583,296	-
102-Parks Master Plan Update					
481-102-522400-0000	Consultants	33,186	-	-	-
481-102-529600-0000	Legal Services	135	359	-	-
481-102-531900-0000	Permits/Licenses/Fees	100	-	-	-
481-102-560750-0000	Project Admin-Direct	6,721	-	-	-
103-Challenger Field Improvements					
481-103-560750-0000	Project Admin - Direct	2,990	-	-	-
142-Hall Park Tennis Court Resurfacing					
481-142-520400-0000	Advertising/Publications	101	-	-	-
481-142-529600-0000	Legal Services	30	-	-	-
481-142-560150-0000	Construction	57,976	-	-	-
481-142-560750-0000	Project Admin - Direct	4,846	113	-	-
		106,085	472	1,583,408	4,303
FUND REVENUE		517,170	52,749	493,078	-
FUND EXPENDITURES		106,085	472	1,583,408	4,303

City of Dixon Budget FY 2019-20
FUND 491 -CFD 2015-1 (PARKLANE CONSTRUCTION) FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
491-000-461600-0000	Interest Earned	16,112	4,587	258	-
		16,112	4,587	258	-
491-000-532800-0000	Postage	-	-	27	-
491-000-560150-0000	Construction	3,900,649	951,845	-	-
491-000-560750-0000	Project Admin - Direct	105	-	-	-
491-000-591725-0000	Transfer to CFD Parklane Debt	-	-	715	-
		3,900,753	951,845	742	-
FUND REVENUE		16,112	4,587	258	-
FUND EXPENDITURES		3,900,753	951,845	742	-

City of Dixon Budget FY 2019-20
FUND 492 -CFD 2015-1 (VALLEY GLEN II CONSTRUCTION) FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
492-000-461600-0000	Interest Earned	-	11,005	1	-
492-000-491726-0000	Transfer from Valley Glen II Debt	-	4,054,102	-	-
492-000-491727-0000	Transfer from 2019 CFD 2015-1	-	-	4,685,922	-
		-	4,065,107	4,685,923	-
492-000-560150-0000	Construction	-	4,064,624	4,685,922	-
492-000-591726-0000	Transfer to Valley Glen II Debt	-	-	484	-
		-	4,064,624	4,686,406	-
FUND REVENUE		-	4,065,107	4,685,923	-
FUND EXPENDITURES		-	4,064,624	4,686,406	-

All debt proceeds from the improvement (construction) fund have been reimbursed to the developer in FY 17-18 for the first series of debt.

In 2019, the City issued the \$4.97 million 2019 CFD 2015-1 Valley Glen No. 2 Series. Amounts shown in estimated column for 2019 represent the improvement fund that will be reimbursed to the developer. Any amounts not reimbursed by June 30, 2019, will be carried over to FY 19-20



Special Assessments,
Community Facilities
and
Landscaping & Lighting
Maintenance
Districts

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

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

Fund 600 Special Assessment - Landscaping and Lighting Maintenance District

This category encompasses the Dixon Landscaping and Lighting Maintenance District established in 1989. This fund is managed by the City Engineer/Public Works Department.

An assessment is placed on the tax roll for each parcel based on the assessment spread methodology in the annual Engineer's Report. The Engineer's Report identifies 10 zones within the District and assessments vary based on improvements which benefit the property in each zone. Improvements maintained by the District include street lighting energy and repairs, roadside landscaping labor and irrigation, and graffiti abatement on masonry walls. Maintenance labor is provided by the City Public Works division staff and contract labor from the California Department of Forestry (CDF). Because the cost of maintaining the District, in most cases, exceeds the revenue collected, the City's General Fund contributes to the District Fund. The amount roughly equates to the cost of City maintenance staff. Staff time is charged to the fund through Project Admin-Direct on an hour for hour basis.

The Engineer's Report distributes expenses and revenue in detail for each zone. The public hearing took place July 16, 2019 and the assessments will be submitted to the County Assessor to levy the assessments on the individual parcels' property tax bill.

Fund 651 Valley Glen CFD – 2003-1

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



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

This District is for the maintenance of drainage Pond C funded by assessments for special services approved at a base level and increased each fiscal year based on the CPI Index. Expenditures consist of labor for maintenance of the pond provided by Public Works staff and the necessary materials.

Fund 720 North First Street Assessment District

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

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

Fund 725 CFD 2013-1 Parklane

Fund 725 replaces Fund 660. Auditors requested Fund 660 be replaced by Fund 725 and Fund 491 for better tracking. This CFD was established by Resolution No. 13-134, adopted on October 8, 2013, for the maintenance of public street lighting and landscapes, open space and pedestrian facilities within the Parklane subdivision. Beginning in FY 2015-16, the authorized special tax levy began for homes for which building permits had been issued by June 30, 2015. Assessments are estimated based on levy authorized by the City Council for Community Facilities District 2013-1 (Parklane) and includes an annual assessment escalation based upon a regional index. Expenditures consist of labor for maintenance provided by Public Works staff, contract labor and the necessary materials.

Fund 726 CFD 2015-1 Valley Glen II

This CFD was established by Resolution No. 15-038, adopted on March 24, 2015, for the maintenance of public street lighting and landscapes, open space and pedestrian facilities within the Valley Glen Phase 2 subdivision. Beginning in FY 2015-16, the authorized special tax levy began for homes for which building permits had been issued by June 30, 2015. Assessments are estimated based on levy authorized by the City Council for Community Facilities District 2015-1 (Valley Glen II) and includes an annual assessment escalation based upon a regional index. Expenditures consist of labor for maintenance provided by Public Works staff, contract labor and the necessary materials.

Fund 727 2019 CFD 2015-1 Valley Glen II Debt Service

The City of Dixon has issued bonds to fund a series of public improvements within the District via Resolution 19-043 adopted March 12, 2019.

CITY OF DIXON
BUDGET OVERVIEW
SPECIAL ASSESSMENTS -
LIGHTING & LANDSCAPING DISTRICTS (L&L)
AND COMMUNITY FACILITIES DISTRICTS (CFD) FUNDS

	L & L ZONES 600	VALLEY GLEN CFD 651	CFD POND C / LATERAL TWO 655	N. FIRST STREET ASSMT 720
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	44,441	846,798	141,489	1,189,821
July 18				
REVENUE	165,803	113,712	75,313	342,903
TRANSFERS	88,180	-	-	-
REVENUE & TRANSFERS	253,983	113,712	75,313	342,903
 EXPENDITURES	 246,643	 165,070	 54,047	 695,854
 ESTIMATED ENDING FUND BALANCE	 51,781	 795,440	 162,755	 836,870
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	51,781	795,440	162,755	836,870
July 19				
REVENUES	168,306	117,200	76,500	355,000
TRANSFERS	66,280	-	-	-
REVENUE & TRANSFERS	234,586	117,200	76,500	355,000
 AVAILABLE RESOURCES	 286,367	 912,640	 239,255	 1,191,870
 APPROPRIATIONS	 262,401	 627,398	 134,558	 669,514
 ESTIMATED ENDING FUND BALANCE	 23,966	 285,242	 104,697	 522,356

CITY OF DIXON
BUDGET OVERVIEW
SPECIAL ASSESSMENTS -
LIGHTING & LANDSCAPING DISTRICTS (L&L)
AND COMMUNITY FACILITIES DISTRICTS (CFD) FUNDS

	CFD 2013-1 PARKLANE 725	CFD 2015-1 VG II 726	CFD 2019-1 VG II 727	Total
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	901,970	463,351	-	3,587,870
July 18				
REVENUE	448,894	241,361	5,232,039	6,620,025
TRANSFERS	715	484	-	89,379
REVENUE & TRANSFERS	449,609	241,845	5,232,039	6,709,404
 EXPENDITURES	 415,318	 188,128	 4,883,343	 6,648,403
 ESTIMATED ENDING FUND BALANCE	 936,261	 517,068	 348,696	 3,648,871
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	936,261	517,068	348,696	3,648,871
July 19				
REVENUES	454,793	244,694	263,852	1,680,345
TRANSFERS	-	-	-	66,280
REVENUE & TRANSFERS	454,793	244,694	263,852	1,746,625
 AVAILABLE RESOURCES	 1,391,054	 761,762	 612,548	 5,395,496
 APPROPRIATIONS	 425,180	 230,595	 228,705	 2,578,351
 ESTIMATED ENDING FUND BALANCE	 965,874	 531,167	 383,843	 2,817,145

City of Dixon Budget FY 2019-20
FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
600-000-401900-0000	Assessments	149,283	164,248	165,650	168,306
600-000-461600-0000	Interest Earned	691	677	153	-
600-000-470100-0000	Unrealized Gain GASB 31	(505)	(166)	-	-
600-000-491100-0000	Transfer from General Fund	53,863	80,834	88,180	66,280
		<u>203,332</u>	<u>245,594</u>	<u>253,983</u>	<u>234,586</u>
600-600-520400-0000	Advertising	-	-	254	-
600-600-521400-0000	Chemicals	-	619	2,500	2,500
600-600-521800-0000	Communications	65	-	-	-
600-600-522400-0000	Consultants - Professional	-	17,654	35,245	35,245
600-600-522600-0000	Contr Servs - Non Professional	41,575	48,145	8,000	8,000
600-600-523800-0000	County Charges	1,493	1,643	1,700	1,700
600-600-525800-0000	Equipment Rental	2,621	-	-	1,500
600-600-526000-0000	Equip Repairs/Maintenance	-	1,010	2,486	-
600-600-529600-0000	Legal Services	-	193	-	-
600-600-531650-0000	Office/Software Maintenance	1,740	1,740	1,740	1,740
600-600-533200-0000	Property Taxes	41	41	41	41
600-600-535600-0000	Special Supplies	4,193	9,380	25,000	10,000
600-600-535750-0000	Training	-	-	200	200
600-600-535900-0000	Uniforms	314	381	347	300
600-600-536000-0000	Utilities	65,949	58,556	60,000	60,000
600-600-537500-0000	Vehicle Fuel	511	1,749	1,800	1,800
600-600-538000-0000	Vehicle Parts/Maintenance	845	730	1,800	1,800
600-600-539000-0000	Water	52,008	60,641	50,000	55,000
600-600-560400-0610	Capital Outlay - Valley Glen	-	6,070	-	-
600-600-560750-0000	Project Admin-Direct	2,075	85,870	55,530	65,000
600-600-591100-0000	Transfer to General Fund	-	-	-	17,575
		<u>173,430</u>	<u>294,423</u>	<u>246,643</u>	<u>262,401</u>
FUND REVENUE		203,332	245,594	253,983	234,586
FUND EXPENDITURES		173,430	294,423	246,643	262,401

City of Dixon Budget FY 2019-20
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

Account Code	FY 2019		FY 2020	Brief Detail Description
	Budget	Estimated	Budget	
520400	-	254	-	Advertising
521400	2,500	2,500	2,500	Chemicals
521800	120	-	-	Communications
522400	35,245	35,245	35,245	L&L District Study
522600	8,000	8,000	8,000	Contract Services - Non Professional, including Street Light repairs \$2,000; CDF labor \$6,000
523800	1,700	1,700	1,700	County Charges
525800	500	-	1,500	Equipment rental - lift truck
531650	1,740	1,740	1,740	SeeClickFix
533200	41	41	41	Property taxes for Market Lane Park & Ride Lot (L&L only)
535600	25,000	25,000	10,000	Special supplies - irrigation supplies, tools, some mulch/plants
535750	200	200	200	Training
535900	300	347	300	Uniforms
536000	67,000	60,000	60,000	Utilities
537500	1,800	1,800	1,800	Vehicle fuel
538000	1,800	1,800	1,800	Vehicle maintenance
539000	63,715	50,000	55,000	Water
560750	80,700	55,530	65,000	Project Admin - Direct
590100	3,000	-	17,575	Transfer to GF (Cost Allocation)
Total	293,361	244,157	262,401	

City of Dixon Budget FY 2019-20
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
651-000-401900-0000	Assessments	89,076	89,967	102,826	117,200
651-000-461600-0000	Interest Earned	7,160	9,346	10,886	-
651-000-461800-0000	Miscellaneous Income	380	-	-	-
651-000-470100-0000	Unrealized Gain GASB 31	(4,432)	(2,828)	-	-
		92,183	96,485	113,712	117,200
100-Administration					
651-100-511000-0000	Salaries/Wages	41,523	42,153	21,837	24,370
651-100-511020-0000	Comp Paid	83	87	-	-
651-100-511200-0000	Overtime	430	288	-	500
651-100-511300-0000	Standby Pay	600	1,288	-	1,500
651-100-511900-0000	Separation Pay	-	776	-	-
651-100-512100-0000	Medicare	596	690	359	488
651-100-512200-0000	Retirement	4,791	6,265	1,458	1,721
651-100-512300-0000	Disability Insurance	232	125	45	119
651-100-512400-0000	Health Insurance	13,570	13,072	7,923	7,298
651-100-512600-0000	Worker's Comp Insurance	5,094	5,334	2,423	2,783
651-100-560750-0000	Project Admin - Direct	-	-	10,000	38,375
610-Pump Station					
651-610-520100-0000	Administration	4,555	4,771	7,500	7,500
651-610-522600-0000	Contr Servs - Non Professional	338	-	18,500	125,000
651-610-523800-0000	County Charges	891	900	1,030	1,051
651-610-525800-0000	Equipment Rental	470	-	500	2,000
651-610-526000-0000	Equip Repairs/Maintenance	2,853	2,762	3,000	5,000
651-610-531900-0000	Permits/Licenses/Fees	6,766	6,692	17,500	15,000
651-610-535600-0000	Special Supplies	529	581	5,000	5,000
651-610-536000-0000	Utilities	9,797	8,630	11,000	8,000
651-610-539000-0000	Water	801	312	1,250	2,000
651-610-560400-0000	Capital Outlay	-	-	-	35,000
651-610-560750-0000	Project Admin - Direct	-	92	7,174	-
651-610-591100-0000	Transfer to General Fund	1,476	4,131	4,563	19,318
620-Pond A					
651-620-522600-0000	Contr Servs - Non Professional	-	23,461	20,000	80,000
651-620-526000-0000	Equip Repairs/Maintenance	5,833	3,328	4,000	5,000
651-620-529200-0000	Landscape Maintenance	-	-	500	1,000
651-620-531900-0000	Permits/Licenses/Fees	2,546	8,526	3,000	8,000
651-620-535600-0000	Special Supplies	7,273	463	10,000	15,000
651-620-536000-0000	Utilities	166	241	500	500
651-620-537500-0000	Vehicle Fuel	(8)	-	-	-
651-620-539000-0000	Water	997	1,477	1,100	2,000
651-620-560400-0000	Capital Outlay	20,808	86,971	-	17,500
651-620-560750-0000	Project Admin - Direct	56	6,015	1,209	38,375

City of Dixon Budget FY 2019-20
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
	630-Lateral One				
651-630-535600-0000	Special Supplies	-	360	1,000	21,000
651-630-536000-0000	Utilities	67	67	200	2,000
651-630-560400-0000	Capital Outlay	-	-	-	130,000
	640-VG Collection System				
651-640-535600-0000	Special Supplies	-	-	2,500	5,000
		133,130	229,858	165,070	627,398
FUND REVENUE		92,183	96,485	113,712	117,200
FUND EXPENDITURES		133,130	229,858	165,070	627,398

City of Dixon Budget FY 2019-20

FUND 651 - VALLEY GLEN CFD OPERATING EXPENSES SUMMARY

Account Code	2019		2020		Brief Detail Description
	Budget	Estimated	Budget		
100 - Administration					
100-560750	19,107	10,000	38,375		Project Admin Direct for PW Operations Staff due to service needs (generator, electronic panels, pump re-builds, etc.)
610 - Pump Station					
610-520100	7,500	7,500	7,500		Administration - Goodwin Consulting
610-522600	18,500	18,500	125,000		Annual sampling of pump oil required by AQMD; Annual servicing of panels, generator, storm water pumps, trash rack, pump stimulator; Annual SCADA maintenance; Electrical repairs for pump station; \$20,000; Re-design of electrical panels \$36,500; Service needs of drainage system \$40,000
610-523800	1,000	1,030	1,051		County Charges
610-525800	1,000	500	2,000		Equipment Rental - port-a-potty
610-526000	3,000	3,000	5,000		Equip Repairs/Maintenance
610-531900	5,000	17,500	15,000		Permits/Licenses/Fees - AQMD, SWRCB, DRCD
610-535600	5,000	5,000	5,000		Special Supplies - lift station parts, cleaning supplies, and misc. service needs
610-536000	11,000	11,000	8,000		Utilities
610-539000	1,000	1,250	2,000		Water
610-560400	-	-	35,000		Capital Outlay - see detail on Capital Equipment page
610-560750	-	7,174	-		Project Admin Direct
610-590100	4,563	4,563	19,318		Transfer to General Fund (Cost Allocation)
620 - Pond A					
620-522600	80,000	20,000	80,000		Contract services - Levee roadway repairs; storm water quality sampling, educational outreach.
620-526000	3,000	4,000	5,000		Equip Repairs/Maintenance
620-529200	1,000	500	1,000		Landscape Maintenance Pond A
620-531900	8,000	3,000	8,000		Permits/Licenses/Fees - DWR, Regional JPA, SCWA
620-535600	15,000	10,000	15,000		Special Supplies - chemicals, signs; bank repairs; fence repairs
620-536000	500	500	500		Utilities
620-539000	1,100	1,100	2,000		Water
620-560400	-	-	17,500		Capital Outlay - see detail on Capital Equipment page
620-560750	1,000	1,209	38,375		Project Admin - Direct
630 - Lateral One					
630-535600	1,500	1,000	21,000		Special Supplies and annual servicing of each telemetry system (4) at Lateral One
630-536000	250	200	2,000		Utilities
630-560400	-	-	130,000		Capital Outlay - see detail on Capital Equipment page
640 - VG Collection System					
640-535600	5,000	2,500	5,000		Special Supplies
Total	193,020	131,026	588,619		

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	Boom mower (cost share with 305-300)	35,000	0.50	17,500
N	E	Upgrade Telemetry systems at Lateral One	30,000	4.00	120,000
N	E	SCADA system installation at Lateral One	10,000	1.00	10,000
N	B	Install North and South Side Roofs at Pump Station	35,000	1.00	35,000
Total					\$ 182,500

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2019-20**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:								
Maintenance Worker I	0.50	24,370	1,721	7,298	459	119	2,727	36,694
Subtotal:	0.50	24,370	1,721	7,298	459	119	2,727	36,694
Other payroll costs:								
Overtime		500	-	-	7	-	56	563
Stand-by pay		1,500	-	-	22	-	-	1,522
Subtotal:		2,000	-	-	29	-	56	2,085
GRAND TOTAL:	0.50	26,370	1,721	7,298	488	119	2,783	38,779

Note: Maintenance Worker I position shared with Fund 530

City of Dixon Budget FY 2019-20
FUND 655 CFD POND C LATERAL TWO

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
655-000-401900-0000	Assessments	66,129	70,859	73,183	76,500
655-000-460500-0247	Donations - Reimbursements	7,508	-	-	-
655-000-461600-0000	Interest Earned	564	1,537	2,130	-
655-000-470100-0000	Unrealized Gain GASB 31	(345)	(574)	-	-
		73,856	71,822	75,313	76,500
601 - Pond C					
655-601-522600-0000	Contr Servs - Non Professional	-	-	500	1,000
655-601-523800-0000	County Charges	661	709	4,200	2,000
655-601-525800-0000	Equip Rental	-	-	250	250
655-601-526000-0000	Equip Repairs/Maintenance	-	-	250	250
655-601-529600-0000	Legal Services	-	437	-	-
655-601-531900-0000	Permits/Licenses/Fees	1,400	1,539	1,600	1,600
655-601-535600-0000	Special Supplies	-	3,457	6,000	8,000
655-601-535600-0247	Special Supplies - Reimburse	8,814	-	-	-
655-601-560400-0000	Capital Outlay	-	10,860	-	-
655-601-560750-0000	Project Admin - Direct	670	1,516	1,500	22,821
655-601-591100-0000	Transfer to General Fund	129	886	997	5,745
602 - Lateral Two					
655-602-522600-0000	Contr Servs - Non Professional	-	-	500	500
655-602-526000-0000	Equip Repairs/Maintenance	-	-	250	250
655-602-535600-0000	Special Supplies	-	-	1,500	1,500
655-602-560750-0000	Project Admin - Direct	-	-	500	22,821
603 - Parklane Lighting & Landscaping					
655-603-522600-0000	Contr Servs - Non Professional	-	654	10,000	20,000
655-603-536000-0000	Utilities	-	2,004	10,000	10,000
655-603-539000-0000	Water	-	-	12,000	15,000
655-603-560750-0000	Project Admin - Direct	-	724	4,000	22,821
		11,674	22,786	54,047	134,558
FUND REVENUE		73,856	71,822	75,313	76,500
FUND EXPENDITURES		11,674	22,786	54,047	134,558

City of Dixon Budget FY 2019-20
FUND 655 CFD POND C / LATERAL TWO
OPERATING EXPENSES SUMMARY

Account Code	2019 Budget	2019 Estimated	2020 Budget	Brief Detail Description
601 - Pond C				
601-522600	1,000	500	1,000	Contract Services Non-Professional (CDF labor & storm water sampling lab services)
601-523800	4,242	4,200	2,000	County Charges
601-525800	250	250	250	Equip Rental
601-526000	250	250	250	Equip Repairs/Maintenance
601-531900	1,600	1,600	1,600	Permits/Licenses/Fees
601-535600	8,000	6,000	8,000	Special Supplies - fencing repairs, signs, landscaping replacement, tools
601-560750	1,500	1,500	22,821	Project Admin - Direct
601-590100	997	997	5,745	Transfer to General Fund
602 - Lateral Two				
602-522600	500	500	500	Contract Services Non-Professional (CDF labor, lab sampling)
602-526000	250	250	250	Equip Repairs/Maintenance
602-535600	1,500	1,500	1,500	Special Supplies - fencing, signs, landscaping
602-560750	500	500	22,821	Project Admin - Direct
603 - Parklane Lighting & Landscaping				
603-522600	50,000	10,000	20,000	Contract Services Non-Professional
603-536000	15,000	10,000	10,000	Utilities
603-539000	12,000	12,000	15,000	Water
603-560750	4,500	4,000	22,821	Project Admin - Direct
Total	102,089	54,047	134,558	

City of Dixon Budget FY 2019-20
FUND 720 - NORTH FIRST STREET ASSESSMENT DISTRICT FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
720-000-401900-0000	Assessments	639,304	684,646	333,580	350,000
720-000-461600-0000	Interest Earned	7,729	10,035	9,323	5,000
720-000-470100-0000	Unrealized Gain GASB 31	(5,362)	(4,099)	-	-
		<u>641,672</u>	<u>690,582</u>	<u>342,903</u>	<u>355,000</u>
720-700-522600-0000	Contr Servs - Non Professional	21,395	-	-	-
720-700-529600-0000	Legal Services	1,190	-	8,500	8,500
720-700-535600-0000	Special Supplies	-	-	28,605	-
720-700-550300-0000	Bond Interest	158,601	125,142	91,897	56,582
720-700-550400-0000	Bond Redemption	567,811	528,787	556,653	591,810
720-700-591281-0000	Transfer to DPFA Reassess Rev Bond	10,062	9,753	10,000	12,500
720-700-591100-0000	Transfer to General Fund	2,167	183	199	122
		<u>761,226</u>	<u>663,866</u>	<u>695,854</u>	<u>669,514</u>
FUND REVENUE		641,672	690,582	342,903	355,000
FUND EXPENDITURES		761,226	663,866	695,854	669,514

City of Dixon Budget FY 2019-20
FUND 725 CFD 2013-1 (PARKLANE)

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
725-000-401900-0000	Assessments	405,108	424,148	431,169	439,793
725-000-461600-0000	Interest Earned	3,875	4,898	17,725	15,000
725-000-470100-0000	Unrealized Gain on Investments	(809)	1,209	-	-
725-000-491491-0000	Trans from CFD Parklane Const	-	-	715	-
		<u>408,174</u>	<u>430,256</u>	<u>449,609</u>	<u>454,793</u>
725-000-520100-0000	Administration	10,824	7,900	9,135	10,500
725-000-523800-0000	County Charges	4,051	4,241	4,312	4,398
725-000-527000-0000	Fiscal Agent Expense	700	1,825	1,765	1,825
725-000-529600-0000	Legal Services	90	-	-	500
725-000-550300-0000	Bond Interest	350,406	350,006	350,006	347,457
725-000-550400-0000	Bond Redemption	-	40,000	50,000	60,000
725-000-560750-0000	Project Admin - Direct	701	162	100	500
		<u>366,772</u>	<u>404,135</u>	<u>415,318</u>	<u>425,180</u>
FUND REVENUE		408,174	430,256	449,609	454,793
FUND EXPENDITURES		366,772	404,135	415,318	425,180

City of Dixon Budget FY 2019-20
FUND 726 CFD 2015-1 (VALLEY GLEN II)

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
726-000-401900-0000	Assessments	-	74,453	232,486	236,694
726-000-460300-0000	OFS - Bond Proceeds	-	4,673,847	-	-
726-000-461600-0000	Interest Earned	-	-	8,875	8,000
726-000-491492-0000	Transfer from CFD 2015-1 VG	-	-	484	-
		-	4,748,300	241,845	244,694
726-000-520100-0000	Administration	-	7,293	8,000	8,500
726-000-523800-0000	County Charges	-	-	-	2,367
726-000-527000-0000	Fiscal Agent Expense	-	-	2,815	2,815
726-000-550150-0000	Cost of Issuance	-	144,085	-	-
726-000-550300-0000	Bond Interest	-	83,238	177,313	176,913
726-000-550400-0000	Bond Redemption	-	-	-	40,000
726-000-591492-0000	Tsfr to Valley Glen II Const	-	4,054,102	-	-
		-	4,288,718	188,128	230,595
FUND REVENUE		-	4,748,300	241,845	244,694
FUND EXPENDITURES		-	4,288,718	188,128	230,595

City of Dixon Budget FY 2019-20
FUND 727 2019 CFD 2015-1 VALLEY GLEN II DEBT SERVICE

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
727-000-401900-0000	Assessments	-	-	-	263,352
727-000-460300-0000	OFS - Bond Proceeds	-	-	5,232,039	-
727-000-461600-0000	Interest Earned	-	-	-	500
		-	-	5,232,039	263,852
727-000-520100-0000	Administration	-	-	-	8,500
727-000-523800-0000	County Charges	-	-	-	2,634
727-000-527000-0000	Fiscal Agent Expense	-	-	-	2,815
727-000-529600-0000	Legal Services	-	-	-	1,000
727-000-550150-0000	Cost of Issuance	-	-	197,421	-
727-000-550300-0000	Bond Interest	-	-	-	213,256
727-000-560750-0000	Project Admin-Direct	-	-	-	500
727-000-591492-0000	Tsfr to Valley Glen II Const	-	-	4,685,922	-
		-	-	4,883,343	228,705
FUND REVENUE		-	-	5,232,039	263,852
FUND EXPENDITURES		-	-	4,883,343	228,705

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Debt Service

DPFA (Dixon Public Financing Authority)

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

Lease Financing Fund 275

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

DPFA Reassessment Revenue Bond Fund 281

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

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

CITY OF DIXON

BUDGET OVERVIEW

DEBT SERVICE FUNDS CITY AND DPFA (DIXON PUBLIC FINANCING AUTHORITY)

	LEASE FINANCING 275	DPFA REASSMT REV BOND 281	Total
<i>FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>			
BEGINNING FUND BALANCE	-	1,318,218	1,318,218
July 18			
REVENUE	-	692,309	692,309
TRANSFERS	267,995	10,000	277,995
REVENUE & TRANSFERS	267,995	702,309	970,304
 EXPENDITURES	 267,995	 611,787	 879,782
 ESTIMATED ENDING FUND BALANCE	 -	 1,408,740	 1,408,740
<i>FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>			
ESTIMATED BEGINNING FUND BALANCE	-	1,408,740	1,408,740
July 19			
REVENUES	-	668,392	668,392
TRANSFERS	274,557	12,500	287,057
REVENUE & TRANSFERS	274,557	680,892	955,449
 AVAILABLE RESOURCES	 274,557	 2,089,632	 2,364,189
 APPROPRIATIONS	 274,557	 609,594	 884,151
 ESTIMATED ENDING FUND BALANCE	 -	 1,480,038	 1,480,038

City of Dixon Budget FY 2019-20

FUND 275 - LEASE FINANCING FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
275-000-491100-0000	Transfer from General Fund	232,256	205,165	-	-
275-000-491410-0000	Transfer from Fire Capital	20,489	29,063	133,998	137,279
275-000-491420-0000	Transfer from Police Capital	3,419	12,634	53,599	54,911
275-000-491430-0000	Transfer from City Facilities CIP	11,173	18,511	80,398	82,367
		<u>267,337</u>	<u>265,373</u>	<u>267,995</u>	<u>274,557</u>
275-200-550300-0000	Lease Interest	39,237	31,872	24,295	16,357
275-200-550400-0000	Lease Redemption	228,100	233,500	243,700	258,200
		<u>267,337</u>	<u>265,372</u>	<u>267,995</u>	<u>274,557</u>
FUND REVENUE		267,337	265,373	267,995	274,557
FUND EXPENDITURES		267,337	265,372	267,995	274,557

City of Dixon Budget FY 2019-20

FUND 281 - DPFA Reassessment Rev Bonds

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
281-000-401900-0000	Assessments	726,412	653,929	667,309	648,392
281-000-461600-0000	Interest Earned	4,577	15,413	25,000	20,000
281-000-470100-0000	Unrealized Gain on Investments	-	(2,018)	-	-
281-000-491720-0000	Transfer from N First St AD	10,062	9,753	10,000	12,500
		<u>741,051</u>	<u>677,077</u>	<u>702,309</u>	<u>680,892</u>
281-000-527000-0000	Fiscal Agent Expense	9,837	9,753	14,962	12,500
281-000-550300-0000	Bond Interest	87,185	67,846	50,031	30,862
281-000-550400-0000	Bond Redemption	584,846	533,006	546,794	566,232
		<u>681,868</u>	<u>610,605</u>	<u>611,787</u>	<u>609,594</u>
FUND REVENUE		741,051	677,077	702,309	680,892
FUND EXPENDITURES		681,868	610,605	611,787	609,594

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Successor Agency Funds

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

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

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

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

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

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

Fund 740 Redevelopment Obligation Retirement Fund

The Successor Agency created the Redevelopment Retirement Trust Fund in its Treasury. Fund 740 – the RDA Obligation Retirement Fund has been created to comply with this provision. Successor Agencies are entitled to an administrative allowance not less than \$250,000 for any fiscal year, while a lower amount has been stipulated by the California Department of Finance.

Fund 527 Low and Moderate Income Housing Asset Fund

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

Redevelopment Agency

(Dissolved February 1, 2012)

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

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

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

Fund 510 Redevelopment Fund

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

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

Fund 520 Low and Moderate Income Housing Fund

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

CITY OF DIXON
BUDGET OVERVIEW
SUCCESSOR AGENCY FUNDS

	HOUSING SUCCESSOR AGENCY 527	RDA OBLIGATION RETIREMENT 740*	Total
FY 2019 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES			
BEGINNING FUND BALANCE	78,564	222,891	301,455
July 18			
REVENUE	56,635	433,643	490,278
TRANSFERS	400	-	400
REVENUE & TRANSFERS	57,035	433,643	490,678
 EXPENDITURES	 8	 420,079	 420,087
 ESTIMATED ENDING FUND BALANCE	 135,591	 236,455	 372,046
FY 2020 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS			
ESTIMATED BEGINNING FUND BALANCE	135,591	236,455	372,046
July 19			
REVENUES	-	432,328	432,328
TRANSFERS	29,600	-	29,600
REVENUE & TRANSFERS	29,600	432,328	461,928
 AVAILABLE RESOURCES	 165,191	 668,783	 833,974
 APPROPRIATIONS	 -	 458,489	 458,489
 ESTIMATED ENDING FUND BALANCE	 165,191	 210,294	 375,485

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

City of Dixon Budget FY 2019-20
FUND 527 - HOUSING SUCCESSOR AGENCY

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
527-000-460700-0000	Loan Principal	-	-	48,375	-
527-000-460800-0000	Interest Earned on Loans	-	-	6,368	-
527-000-461600-0000	Interest Earned	606	833	1,495	-
527-000-470100-0000	Unrealized Gain GASB 31	(413)	(277)	396	-
527-000-491100-0000	Transfer from General Fund	-	-	400	29,600
		193	556	57,035	29,600
527-000-523800-0000	County Charges	-	-	8	-
527-000-529800-0000	Loans	30,000	-	-	-
		30,000	-	8	-
FUND REVENUE		193	556	57,035	29,600
FUND EXPENDITURES		30,000	-	8	-

City of Dixon Budget FY 2019-20
FUND 740 - RDA RETIREMENT OBLIGATION FUND

Account	Description	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
740-000-401200-0000	Secured Property Taxes	402,221	379,036	430,376	429,553
740-000-460800-0000	Interest Earnings on Loans	456	330	471	375
740-000-460800-0045	Int Earnings on Bud's Loan	1,030	931	701	900
740-000-461600-0000	Interest Earned	1,312	1,733	2,095	1,500
740-000-462600-0000	Sale of Property	64,029	-	-	-
740-000-470100-0000	Unrealized Gain GASB 31	(1,387)	(794)	-	-
		<u>467,662</u>	<u>381,236</u>	<u>433,643</u>	<u>432,328</u>
740-000-522400-0000	Consultants-Professional	7,400	-	-	-
740-000-523200-0000	Contract Serv - Audit	3,000	3,000	3,000	3,000
740-000-527000-0000	Fiscal Agent Expense	3,735	3,490	3,490	3,500
740-000-529600-0000	Legal Services	14,634	2,780	8,375	-
740-000-529800-0000	Loans	1,670	1,170	-	-
740-000-531600-0000	Office Supplies	-	-	4	-
740-000-531800-0000	Pass-Through Agreements	160,000	-	-	-
740-000-550300-0000	Bond Interest	41,647	36,501	33,184	28,109
740-000-550400-0000	Bond Redemption	-	-	255,000	255,000
740-000-591100-0000	Transfer to the General Fund	140,563	140,389	117,026	168,880
		<u>372,649</u>	<u>187,329</u>	<u>420,079</u>	<u>458,489</u>
FUND REVENUE		467,662	381,236	433,643	432,328
FUND EXPENDITURES		372,649	187,329	420,079	458,489

Appendix Section



Budget Resolution

•

Gann / Appropriation Limit

•

Cost Allocation & Transfers

•

Investment Policy/Debt Schedule

•

5 Year Capital Improvement Program

•

City Profile

•

Glossary/Acronyms List

**CITY OF DIXON RESOLUTION NO. 19-103
SUCCESSOR AGENCY OF THE CITY OF DIXON RESOLUTION NO. 19-001
DPFA RESOLUTION NO. 19-001**

RESOLUTION APPROVING AND ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR (FY) 2019-20 FOR THE CITY OF DIXON, THE SUCCESSOR AGENCY OF THE CITY OF DIXON AND THE DIXON PUBLIC FINANCING AUTHORITY (DPFA), IN THE AMOUNTS SET FORTH IN THIS RESOLUTION AND APPROVE FINAL 2018-19 BUDGET AMENDMENTS

WHEREAS, the City Manager has prepared, transmitted, and presented the Proposed FY 2019-20 aforementioned budgets to the City Council, Successor Agency Board, and Financing Authority Board for their consideration; and

WHEREAS, a budget workshop was held by the City/Agency/Authority on May 29, 2019 and the City Council has completed an open public process to review the Proposed FY 2019-20 budgets for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on June 11, 2019, for the purpose of providing additional opportunity for Council and public discussion; and

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

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

WHEREAS, the Proposed Budget for FY 2019-20, as amended (Exhibit A by fund), proposes revenue and appropriations in the amounts as follows:

Fund	Revenue	Appropriations
General Fund ¹	21,598,546	22,958,886
GF- Sub Funds	1,958,425	865,680
Enterprise	14,444,092	14,040,089
Grants	163,800	272,078
Special Revenue	912,430	1,108,930
Capital Improvement	2,159,159	2,010,103
Special Assessment	1,746,625	2,578,351
Debt Service	955,449	884,151
Successor Agency	461,928	458,489
Total All Funds	\$44,400,454	\$45,176,757

¹ Includes one-time items of \$2,796,265

RESOLUTION NO.: 19 - 103
DATE: JUN 11 2019

WHEREAS, in reviewing the 2018-19 budget and fund balances, staff has identified additional 2018-19 budget amendments (Exhibit B) and seeks Council authorization to make these changes; and

WHEREAS, the Council directs that the General Fund shall continue to target a minimum twenty-five (25) percent reserve level for any unanticipated or emergency spending needs, such as an economic downturn.

NOW, THEREFORE BE IT RESOLVED, that the City Council/Agency/Authority does hereby approve the FY 2019-20 budgets as outlined in Exhibit A and incorporated herein and authorizes preparation of the final budget document, which shall be retained on file in the office of the City Clerk; and

BE IT FURTHER RESOLVED, that the City Council's intent is to retain a designation for encumbrances for goods and services in an amount to be determined upon the final accounting as of June 30, 2019 and authorize the carryover of such appropriations to the ensuing fiscal year; and

BE IT FURTHER RESOLVED, that the carryover of capital appropriations for programs authorized in the FY 2018-19 Annual Budget in an amount to be determined upon the final accounting of June 30, 2019, is hereby authorized provided a request is made by the department/division responsible for the project and if the funding source becomes unavailable for a capital item, the authorization to purchase is automatically rescinded; and it is further noted that other funding sources budgets will reflect the commitments for funding as noted above; and

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

BE IT FURTHER RESOLVED, that the FY 2018-19 estimated expenditures reflected in the Proposed Budget for FY 2019-20 constitute the City Manager's report to Council regarding the end of year budget review and that the additional FY 2018-19 budget amendments identified in Exhibit B are hereby approved by the City Council; and

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

BE IT FURTHER RESOLVED, that the Council shall continue to target to maintain a minimum twenty-five percent reserve level for any unanticipated or emergency spending needs such as an economic downturn and directs that any activity that takes the General Fund below this level shall be described in fiscal impacts to the Council.

RESOLUTION NO.: 19 - 103

DATE: JUN 11 2019

PASSED AND ADOPTED THIS 11th DAY OF JUNE 2019 BY THE FOLLOWING VOTES:

AYES: Bird, Ernest, Pederson, Bogue

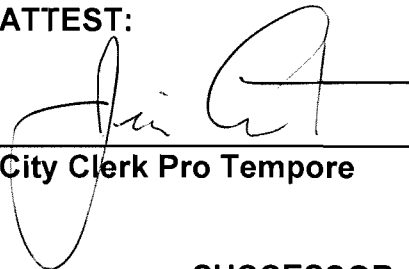
NOES: Minnema

ABSENT: None

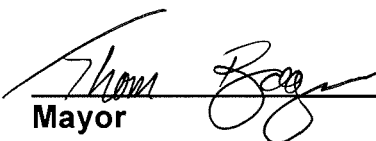
ABSTAIN: None

CITY OF DIXON

ATTEST:



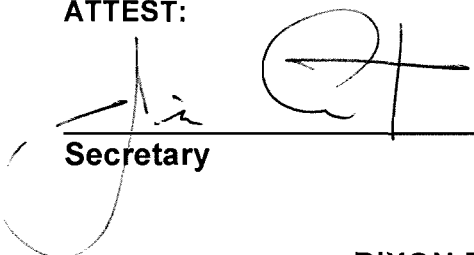
City Clerk Pro Tempore




Mayor

SUCCESSOR AGENCY OF THE CITY OF DIXON

ATTEST:



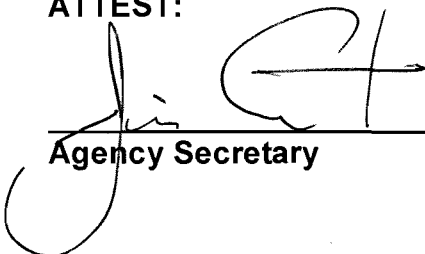
Secretary



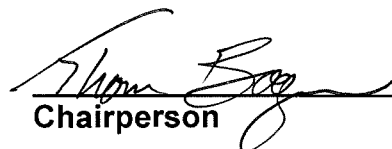
Chairperson

DIXON PUBLIC FINANCING AUTHORITY

ATTEST:



Agency Secretary



Chairperson

RESOLUTION NO.: 19 - 103

DATE: JUN 11 2019

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	General Fund ¹ 100	Contingency 101	Council Discretionary 102	Recreation 103
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2018	41,474,339	9,610,102	1,715,854	225,688	-
Estimated Revenue & Transfers	57,428,622	21,027,544	21,870	646,547	62,604
Total Projected Available Resources	98,902,960	30,637,646	1,737,724	872,235	62,604
Estimated Expenditures	64,002,715	23,786,438	888,615	638,550	62,604
Estimated Ending Fund Balance - June 30, 2019	<u>34,632,250</u>	<u>6,851,208</u>	<u>849,109</u>	<u>233,685</u>	<u>-</u>
FY2020 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2019	34,632,250	6,851,208	849,109	233,685	-
Proposed Revenue & Transfers	44,400,454	21,598,546	15,000	63,975	57,500
Total Projected Available Resources	79,032,704	28,449,754	864,109	297,660	57,500
Proposed Appropriations	45,176,757	22,958,886	-	20,000	57,500
Estimated Ending Fund Balance - June 30, 2020	<u>33,855,947</u>	<u>5,490,868</u>	<u>864,109</u>	<u>277,660</u>	<u>-</u>

¹ General Fund includes one time items

RESOLUTION NO.: 19 - 103

Exhibit A

City of Dixon

DATE: JUN 11 2019

CITY OF DIXON**BUDGET OVERVIEW****FY2019 and FY2020****GENERAL FUND AND SUB FUNDS****FY2019 PROJECTED
RESOURCES AND
APPROPRIATIONS**

Beginning Fund

Balance -

July 2018

19,823

(101,379)

33,821

16,251

455,465

141,794

Estimated Revenue
& Transfers

12,216

741,467

29,800

208,731

109,251

102,499

Total Projected
Available Resources

32,039

640,088

63,621

224,982

564,716

244,293

Estimated
Expenditures

12,000

731,591

47,128

205,208

86,562

28,452

Estimated Ending
Fund Balance -
June 30, 201920,039(91,503)16,49319,774478,154215,841**FY2020 PROPOSED
RESOURCES AND
APPROPRIATIONS**Estimated Beginning
Fund Balance -
July 2019

20,039

(91,503)

16,493

19,774

478,154

215,841

Proposed Revenue
& Transfers

12,150

1,081,800

28,250

105,450

107,500

102,000

Total Projected
Available Resources

32,189

990,297

44,743

125,224

585,654

317,841

Proposed
Appropriations

20,000

305,000

29,105

105,450

117,625

110,000

Estimated Ending
Fund Balance -
June 30, 202012,189685,29715,63819,774468,029207,841RESOLUTION NO.: 19 - 103DATE: JUN 11 2019

CITY OF DIXON**BUDGET OVERVIEW****FY2019 and FY2020****GENERAL FUND AND SUB FUNDS**

	Infrastructure Reserve 831	Technology Replacement 832	PERS Stabilization 840	PERS OPEB 841	GF & SUB FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2018	222,128	80,864	142,672	1,261,172	13,824,256
Estimated Revenue & Transfers	2,899	41,340	77,307	268,068	23,352,143
Total Projected Available Resources	225,027	122,204	219,979	1,529,240	37,176,399
Estimated Expenditures	70,000	-	-	-	26,557,148
Estimated Ending Fund Balance - June 30, 2019	<u>155,027</u>	<u>122,204</u>	<u>219,979</u>	<u>1,529,240</u>	<u>10,619,251</u>
FY2020 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2019	155,027	122,204	219,979	1,529,240	10,619,251
Proposed Revenue & Transfers	2,000	40,000	76,800	266,000	23,556,971
Total Projected Available Resources	157,027	162,204	296,779	1,795,240	34,176,222
Proposed Appropriations	86,000	15,000	-	-	23,824,566
Estimated Ending Fund Balance - June 30, 2020	<u>71,027</u>	<u>147,204</u>	<u>296,779</u>	<u>1,795,240</u>	<u>10,351,656</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

ENTERPRISE FUNDS*

	Sewer Ops Reserve 303	Sewer OPEB Reserve 304	Sewer O&M 305	SRF Reserve 306	Sewer Equipment Replacement 307	Sewer Debt Service 308
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2018	-	163,647	4,043,548	1,763,304	235,770	-
Estimated Revenue & Transfers	398,072	2,244	4,720,753	23,041	53,013	171,055
Total Projected Available Resources	398,072	165,891	8,764,301	1,786,345	288,783	171,055
Estimated Expenditures	-	-	4,323,947	-	93,739	171,055
Estimated Ending Fund Balance - June 30, 2019	<u>398,072</u>	<u>165,891</u>	<u>4,440,353</u>	<u>1,786,345</u>	<u>195,044</u>	<u>-</u>
FY2020 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2019	398,072	165,891	4,440,353	1,786,345	195,044	-
Proposed Revenue & Transfers	168,637	64,957	4,748,283	18,000	52,800	172,722
Total Projected Available Resources	566,709	230,848	9,188,636	1,804,345	247,844	172,722
Proposed Appropriations	-	-	4,345,204	-	25,100	172,722
Estimated Ending Fund Balance - June 30, 2020	<u>566,709</u>	<u>230,848</u>	<u>4,843,432</u>	<u>1,804,345</u>	<u>222,744</u>	<u>-</u>

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

CITY OF DIXON**BUDGET OVERVIEW****FY2019 and FY2020****ENTERPRISE FUNDS***

	SRF Debt Service 309	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316	Water O&M 331
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2018	887,639	3,160,634	329,420	251,618	1,283,559
Estimated Revenue & Transfers	1,733,562	794,641	34,734	192,090	2,218,165
Total Projected Available Resources	2,621,201	3,955,275	364,154	443,708	3,501,724
Estimated Expenditures	1,721,179	802,668	30,645	188,257	3,102,993
Estimated Ending Fund Balance - June 30, 2019	<u>900,022</u>	<u>3,152,607</u>	<u>333,509</u>	<u>255,451</u>	<u>398,731</u>
FY2020 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2019	900,022	3,152,607	333,509	255,451	398,731
Proposed Revenue & Transfers	1,730,739	637,650	615,907	217,804	2,905,766
Total Projected Available Resources	2,630,761	3,790,257	949,416	473,255	3,304,497
Proposed Appropriations	1,721,739	754,127	615,907	217,804	3,145,098
Estimated Ending Fund Balance - June 30, 2020	<u>909,022</u>	<u>3,036,130</u>	<u>333,509</u>	<u>255,451</u>	<u>159,399</u>

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

RESOLUTION NO.: 19 - 103DATE: JUN 11 2019

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

ENTERPRISE FUNDS*

FY2019 PROJECTED RESOURCES AND APPROPRIATIONS

Beginning Fund
Balance -

	Water Ops Reserve 332	Water Capital Reserve 333	Water CIP 334	Water Capital Rehab 335	Water OPEB Reserve 336
July 2018	524,599	372,835	(372,325)	(1,521)	-

Estimated Revenue
& Transfers

	189,057	97,256	63,385	1,056,981	-
--	---------	--------	--------	-----------	---

Total Projected
Available Resources

	713,656	470,091	(308,940)	1,055,460	-
--	---------	---------	-----------	-----------	---

Estimated
Expenditures

	-	-	861	1,055,460	-
--	---	---	-----	-----------	---

Estimated Ending
Fund Balance -
June 30, 2019

	<u>713,656</u>	<u>470,091</u>	<u>(309,801)</u>	<u>-</u>	<u>-</u>
--	----------------	----------------	------------------	----------	----------

FY2020 PROPOSED RESOURCES AND APPROPRIATIONS

Estimated Beginning
Fund Balance -
July 2019

	713,656	470,091	(309,801)	-	-
--	---------	---------	-----------	---	---

Proposed Revenue
& Transfers

	-	100,000	23,000	1,390,836	97,973
--	---	---------	--------	-----------	--------

Total Projected
Available Resources

	713,656	570,091	(286,801)	1,390,836	97,973
--	---------	---------	-----------	-----------	--------

Proposed
Appropriations

	-	-	2,478	1,390,836	-
--	---	---	-------	-----------	---

Estimated Ending
Fund Balance -
June 30, 2020

	<u>713,656</u>	<u>570,091</u>	<u>(289,279)</u>	<u>-</u>	<u>97,973</u>
--	----------------	----------------	------------------	----------	---------------

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

RESOLUTION NO.: 19-103

DATE: JUN 11 2019

CITY OF DIXON**BUDGET OVERVIEW****FY2019 and FY2020**

	ENTERPRISE FUNDS*		
	Transit 350	Transit OPEB Reserve 351	ENTERPRISE FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2018	475,172	-	13,117,896
Estimated Revenue & Transfers	1,022,426	-	12,770,475
Total Projected Available Resources	1,497,598	-	25,888,371
Estimated Expenditures	1,048,500	-	12,539,305
Estimated Ending Fund Balance - June 30, 2019	<u>449,098</u>	<u>-</u>	<u>13,349,067</u>
FY2020 PROPOSED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2019	449,098	-	13,349,067
Proposed Revenue & Transfers	1,237,757	261,261	14,444,092
Total Projected Available Resources	1,686,855	261,261	27,793,159
Proposed Appropriations	1,649,074	-	14,040,089
Estimated Ending Fund Balance - June 30, 2020	<u>37,781</u>	<u>261,261</u>	<u>13,753,070</u>

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

RESOLUTION NO.: 19 - 103**Exhibit A**

City of Dixon

DATE: JUN 11 2019

CITY OF DIXON**BUDGET OVERVIEW****FY2019 and FY2020****GRANT FUNDS**

	Home FTHB Loan Program 525	Used Oil Grant 550	Police Grants 560	CDBG 570	GRANT FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2018	45,391	(464)	154,532	83,181	282,630
Estimated Revenue & Transfers	2,100	5,473	148,345	6,435	162,362
Total Projected Available Resources	47,491	5,009	302,877	89,616	444,992
Estimated Expenditures	444	3,150	137,488	5,930	147,012
Estimated Ending Fund Balance - June 30, 2019	<u>47,046</u>	<u>1,859</u>	<u>165,389</u>	<u>83,686</u>	<u>297,979</u>
FY2020 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2019	47,046	1,859	165,389	83,686	297,979
Proposed Revenue & Transfers	1,500	5,500	151,800	5,000	163,800
Total Projected Available Resources	48,546	7,359	317,189	88,686	461,779
Proposed Appropriations	-	5,500	266,078	500	272,078
Estimated Ending Fund Balance - June 30, 2020	<u>48,546</u>	<u>1,859</u>	<u>51,111</u>	<u>88,186</u>	<u>189,701</u>

RESOLUTION NO.: 19 - 103DATE: JUN 11 2019

CITY OF DIXON**BUDGET OVERVIEW****FY2019 and FY2020****SPECIAL REVENUE FUNDS**

	Gas Tax 530	Road Maint. & Rehab (RMRA) 531	Traffic Safety 540	CASp 545	Asset Forfeiture 561	SPECIAL REVENUE FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2018	251,649	90,200	26,775	-	3,166	371,790
Estimated Revenue & Transfers	476,467	587,051	81,700	18,527	-	1,163,745
Total Projected Available Resources	728,116	677,251	108,475	18,527	3,166	1,535,535
Estimated Expenditures	657,825	421,080	77,396	6,750	-	1,163,051
Estimated Ending Fund Balance - June 30, 2019	<u>70,291</u>	<u>256,171</u>	<u>31,079</u>	<u>11,777</u>	<u>3,166</u>	<u>372,484</u>
FY2020 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2019	70,291	256,171	31,079	11,777	3,166	372,484
Proposed Revenue & Transfers	531,192	326,988	42,025	12,225	-	912,430
Total Projected Available Resources	601,483	583,159	73,104	24,002	3,166	1,284,914
Proposed Appropriations	530,308	525,000	46,122	7,500	-	1,108,930
Estimated Ending Fund Balance - June 30, 2020	<u>71,175</u>	<u>58,159</u>	<u>26,982</u>	<u>16,502</u>	<u>3,166</u>	<u>175,984</u>

RESOLUTION NO.: 19 - 103DATE: JUN 11 2019

CITY OF DIXON**BUDGET OVERVIEW****FY2019 and FY2020****CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS**

	CIP 400	Pardi Market Project 401	Comm. Dev 404	Fire 410	Police 420	City Facilities 430
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2018	84,033	-	175	261,631	116,765	165,749
Estimated Revenue & Transfers	151,554	1,293,181	-	107,123	59,889	78,291
Total Projected Available Resources	235,587	1,293,181	175	368,754	176,654	244,040
Estimated Expenditures	203,081	1,293,181	-	142,442	59,932	82,509
Estimated Ending Fund Balance - June 30, 2019	<u>32,506</u>	<u>-</u>	<u>175</u>	<u>226,312</u>	<u>116,722</u>	<u>161,531</u>
FY2020 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2019	32,506	-	175	226,312	116,722	161,531
Proposed Revenue & Transfers	201,200	458,700	-	45,460	59,550	83,865
Total Projected Available Resources	233,706	458,700	175	271,772	176,272	245,396
Proposed Appropriations	200,000	458,700	-	140,284	57,852	85,535
Estimated Ending Fund Balance - June 30, 2020	<u>33,706</u>	<u>-</u>	<u>175</u>	<u>131,488</u>	<u>118,420</u>	<u>159,861</u>

RESOLUTION NO.: 19 - 103DATE: JUN 11 2019

CITY OF DIXON**BUDGET OVERVIEW****FY2019 and FY2020****CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS**

	Public Works 440	Storm Drainage 450	Trans- portation 460	Parkway Blvd. Overcrossing 461	Transit 470
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2018	320,999	(924,011)	3,448,719	240,247	(301,621)
Estimated Revenue & Transfers	26,566	589,661	862,969	1,271,985	76,258
Total Projected Available Resources	347,565	(334,350)	4,311,688	1,512,232	(225,363)
Estimated Expenditures	128,477	625,530	1,127,942	442,547	81,478
Estimated Ending Fund Balance - June 30, 2019	<u>219,088</u>	<u>(959,880)</u>	<u>3,183,746</u>	<u>1,069,685</u>	<u>(306,841)</u>
FY2020 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2019	219,088	(959,880)	3,183,746	1,069,685	(306,841)
Proposed Revenue & Transfers	23,765	29,080	456,605	200,000	77,335
Total Projected Available Resources	242,853	(930,800)	3,640,351	1,269,685	(229,506)
Proposed Appropriations	5,932	-	959,021	7,500	77,335
Estimated Ending Fund Balance - June 30, 2020	<u>236,921</u>	<u>(930,800)</u>	<u>2,681,330</u>	<u>1,262,185</u>	<u>(306,841)</u>

RESOLUTION NO.: **19-103****Exhibit A**DATE: **JUN 11 2019**

CITY OF DIXON

BUDGET OVERVIEW

FY2019 and FY2020

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Recreation 480	Recreation 481	Ag. Land Mitigation 490	CFD 2013-1 (Parklane) Construction 491	CFD 2015-1 Valley Glen II Construction 492	CIP FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2018	3,387,336	1,535,699	65,538	484	483	8,402,228
Estimated Revenue & Transfers	2,112,775	493,078	-	258	4,685,923	11,809,511
Total Projected Available Resources	5,500,111	2,028,777	65,538	742	4,686,406	20,211,739
Estimated Expenditures	5,190,252	1,583,408	-	742	4,686,406	15,647,927
Estimated Ending Fund Balance - June 30, 2019	<u>309,859</u>	<u>445,369</u>	<u>65,538</u>	<u>(0)</u>	<u>-</u>	<u>4,563,812</u>
FY2020 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2019	309,859	445,369	65,538	(0)		4,563,812
Proposed Revenue & Transfers	523,599	-	-	-	-	2,159,159
Total Projected Available Resources	833,458	445,369	65,538	(0)	-	6,722,971
Proposed Appropriations	13,641	4,303	-	-	-	2,010,103
Estimated Ending Fund Balance - June 30, 2020	<u>819,817</u>	<u>441,066</u>	<u>65,538</u>	<u>(0)</u>	<u>-</u>	<u>4,712,868</u>

CITY OF DIXON
BUDGET OVERVIEW
FY2019 and FY2020

SPECIAL ASSESSMENTS - L&L

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655	N.First Street 720	CFD 2013-1 Parklane 725	CFD 2015-1 VG II Debt 726	CFD 2015-1 VG II Debt 727	SPECIAL ASSMT / CFD & L&L FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS								
Beginning Fund Balance - July 2018	44,441	846,798	141,489	1,189,821	901,970	463,351	-	3,587,870
Estimated Revenue & Transfers	253,983	113,712	75,313	342,903	449,609	241,845	5,232,039	6,709,404
Total Projected Available Resources	298,424	960,510	216,802	1,532,724	1,351,579	705,196	5,232,039	10,297,274
Estimated Expenditures	246,643	165,070	54,047	695,854	415,318	188,128	4,883,343	6,648,403
Estimated Ending Fund Balance - June 30, 2019	<u>51,781</u>	<u>795,440</u>	<u>162,755</u>	<u>836,870</u>	<u>936,261</u>	<u>517,068</u>	<u>348,696</u>	<u>3,648,871</u>
FY2020 PROPOSED RESOURCES AND APPROPRIATIONS								
Estimated Beginning Fund Balance - July 2019	51,781	795,440	162,755	836,870	936,261	517,068	348,696	3,648,871
Proposed Revenue & Transfers	234,586	117,200	76,500	355,000	454,793	244,694	263,852	1,746,625
Total Projected Available Resources	286,367	912,640	239,255	1,191,870	1,391,054	761,762	612,548	5,395,496
Proposed Appropriations	262,401	627,398	134,558	669,514	425,180	230,595	228,705	2,578,351
Estimated Ending Fund Balance - June 30, 2020	<u>23,966</u>	<u>285,242</u>	<u>104,697</u>	<u>522,356</u>	<u>965,874</u>	<u>531,167</u>	<u>383,843</u>	<u>2,817,145</u>

RESOLUTION NO.: **19 - 103**

DATE: **JUN 11 2019**

CITY OF DIXON**BUDGET OVERVIEW****FY2019 and FY2020**

	DPFA Reassmt. Rev Bond 281	DEBT SERVICE FUNDS TOTAL	Housing Successor Agency 527	RDA Obligation Retirement 740	SUCCESSOR AGENCY FUNDS TOTAL
FY2019 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2018	1,318,218	1,586,213	78,564	222,891	301,455
Estimated Revenue & Transfers	702,309	970,304	57,035	433,643	490,678
Total Projected Available Resources	2,020,527	2,556,517	135,599	656,534	792,133
Estimated Expenditures	611,787	879,782	8	420,079	420,087
Estimated Ending Fund Balance - June 30, 2019	<u>1,408,740</u>	<u>1,408,740</u>	<u>135,591</u>	<u>236,455</u>	<u>372,046</u>
FY2020 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2019	1,408,740	1,408,740	135,591	236,455	372,046
Proposed Revenue & Transfers	680,892	955,449	29,600	432,328	461,928
Total Projected Available Resources	2,089,632	2,364,189	165,191	668,783	833,974
Proposed Appropriations	609,594	884,151	-	458,489	458,489
Estimated Ending Fund Balance - June 30, 2020	<u>1,480,038</u>	<u>1,480,038</u>	<u>165,191</u>	<u>210,294</u>	<u>375,485</u>

RESOLUTION NO.: 19 - 103DATE: JUN 11 2019

2019-20 City of Dixon Budget Resolution

Exhibit B - 2018-19 Budget Amendments

Transfers

From	To	Amount
100-000-591400-0000 Trans to Unrestricted CIP (400)	400-000-491100-0000 Transfer from General Fund	¹ 50,053
100-000-591572-0000 Trans to CDBG Grant Rehab	572-000-491100-0000 Transfer from General Fund	¹ (102,671)
315-100-591572-0000 Trans to CDBG Grant Rehab	572-000-491315-0000 Transfer from Sewer Rehab	¹ (147,573)
	572-000-520100-1305 Admin/Jefferson St.	¹ (37,699)
	572-000-560150-1305 Construction (Jefferson St.)	¹ (71,127)
	572-000-560150-1306 Construction/Sewer (Jefferson)	¹ (182,844)
727-000-591492-0000 Tsfr to VGII Construction (2019)	492-000-491727-0000 Tsfr fr VGII D/S 2019 Series	² 4,685,922
	727-000-460300-0000 OFS - Bond Proceeds	² 5,232,039
	727-000-550150-0000 Cost of Issuance (2019 Series)	² 197,421
	100-119-535950-0000 Uninsured Losses	³ 10,000
460-000-591461-0000 Transfer to Parkway Blvd.	461-000-491460-0000 Transfer from Trans CIP	⁴ 545,834
	461-601-560550-0000 Land Acquisition	⁵ (382,606)
331-000-591335-0000 Trans to Water Cap Proj Rehab	335-000-491331-0000 Trans from Water O & M	⁶ 4,808
	335-103-520400-000000 Advertising/Publications	⁶ 4,808
530-500-590470-0000 Trans to Transit CIP (470)	470-000-491530-0000 Transfer from Gas Tax	⁷ 3,469
	470-100-550750-0000 Interfund Interest	⁷ 3,469
Total FY 2018-19 Amendments		9,809,834

¹ So. Jefferson St. project costs moved to fund 400 clean-up from 572

² Valley Glen 2 CFD Debt Issuance - Construction Proceeds & Bond Proceeds

³ Council approved litigation settlement

⁴ Parkway Blvd. overcrossing internal audit

⁵ Reduce amount necessary for this line item

⁶ Costs associated with Prop 218 noticing - Water Rate Study

⁷ Interest rates increasing mean Interfund Loan repayment are at a higher level (West B Street Undercrossing)

Gann/ Appropriation Limit

Article XIII B of the California Constitution was a ballot initiative adopted in 1980 and modified by Proposition 111 that passed in 1990 to limit the amount of tax proceeds state and local governments can spend each year. The limit is different for each agency and the limit changes each year. Each year's limit is based on the amount of tax proceeds authorized to be spent in fiscal 1978-1979 in each agency modified for changes in inflation and population in each subsequent year. The formula used in calculating the growth rate is:

- Percent (%) change in population +100/100 times either percent (%) change in per capita income +100/ 100 or change in non-residential assessments +100/100

The calculated rate times the previous appropriation limit equals the new appropriation limit. The California Department of Finance is mandated to notify each city of the population changes and the per capita personal income factor to be used in calculating the growth rate.

The City of Dixon's limit was calculated as follows:

CITY OF DIXON			
APPROPRIATION LIMIT			
FOR THE FISCAL YEAR ENDING JUNE 30, 2020			
A.	LAST YEAR'S LIMIT		\$ 32,951,181
B.	ADJUSTMENT FACTORS		
	Population	1.0134	
	Personal Income	1.0385	
	Total Adjustment Factors		1.052416
C.	ANNUAL DOLLAR ADJUSTMENT		1,727,166
D.	OTHER ADJUSTMENTS		
	Lost Responsibility		-
	Transfer to Private		-
	Transfer to Fees		-
	Assumed Responsibility		-
	Total Adjustments		-
E.	TOTAL ADJUSTMENTS		1,727,166
F.	LIMIT FOR FY 2019-20		\$ 34,678,347

The City of Dixon adopted this limit on June 11, 2019, per Resolution No. 19-095.

Cost Allocation & Transfers

The City of Dixon uses a cost allocation plan to allocate costs to the various funds and departments throughout the organization.

City of Dixon Cost Allocation Factors

All costs are assigned to the department to which the costs are incurred; for example, all finance department staff are charged to the finance department. The costs for the staff are then allocated to the other departments and funds, which are supported by the finance department, based upon a plan prepared by an outside consultant that is updated biannually.

An additional part of the cost allocation process is the allocation of charges from central service overhead. These costs are calculated by a cost allocation plan prepared by a consultant.

In addition to the cost allocation there are a number of transfers some of which are for allocating costs and others are for the purposes of providing funding to various programs.

CITY OF DIXON BUDGET FY 2019-20
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2020	
Account	Description	Account	Description	Adopted	Purpose
100-000-491103-0000	Transfer from Recreation	103-179-590100-0000	Transfer to General Fund	8,082	Cost Allocation
100-000-491107-0000	Transfer from Public Benefit	107-000-591100-0000	Transfer to General Fund	3,000	Capital Outlay
100-000-491108-0000	Transfer from User Tec Fee	108-000-591100-0000	Transfer to General Fund	11,105	Interfund Loan Repayment
100-000-491305-0000	Transfer from Sewer O & M	305-300-590100-0000	Transfer to General Fund	363,267	Cost Allocation
100-000-491310-0000	Transfer from Sewer Impvmt (310)	310-100-590100-0000	Transfer to General Fund	4,448	Cost Allocation
100-000-491315-0000	Transfer from Sewer Rehab (315)	315-100-590100-0000	Transfer to General Fund	3,907	Cost Allocation
100-000-491316-0000	Transfer from Sewer Mixed (316)	316-100-590100-0000	Transfer to General Fund	5,704	Cost Allocation
100-000-491331-0000	Transfer from Water O&M (331)	331-000-590100-0000	Transfer to General Fund	197,749	Cost Allocation
100-000-491334-0000	Transfer from Water Capital (334)	334-000-590100-0000	Transfer to General Fund	2,478	Cost Allocation
100-000-491335-0000	Transfer from Water Rehab	335-100-591100-0000	Transfer to General Fund	23,336	Cost Allocation
100-000-491350-0000	Transfer from Transit O & M	350-300-590100-0000	Transfer to General Fund	221,787	Cost Allocation
100-000-491410-0000	Transfer from Fire CIP	410-100-590100-0000	Transfer to General Fund	3,005	Cost Allocation
100-000-491420-0000	Transfer from Police CIP	420-100-590100-0000	Transfer to General Fund	2,941	Cost Allocation
100-000-491430-0000	Transfer from City Facilities	430-100-590100-0000	Transfer to General Fund	3,168	Cost Allocation
100-000-491440-0000	Transfer from Public Works	440-100-590100-0000	Transfer to General Fund	5,932	Cost Allocation
100-000-491460-0000	Transfer from Transportation	460-100-590100-0000	Transfer to General Fund	24,021	Cost Allocation
100-000-491480-0000	Transfer from Recreation CIP	480-100-590100-0000	Transfer to General Fund	13,641	Cost Allocation
100-000-491481-0000	Transfer from Capital Projects	481-100-590100-0000	Transfer to General Fund	4,303	Cost Allocation
100-000-491530-0000	Transfer from Gas Tax	530-500-590100-0000	Transfer to General Fund	272,194	Street Maintenance/ Cost Allocation
100-000-491540-0000	Transfer from Traffic Safety	540-500-590100-0000	Transfer to General Fund	4,122	Cost Allocation
100-000-491600-0000	Transfer from L&L	600-600-590100-0000	Transfer to General Fund	17,575	Cost Allocation
100-000-491651-0000	Transfer from Valley Glen CFD	651-610-590100-0000	Transfer to General Fund	19,318	Cost Allocation
100-000-491655-0000	Transfer from CFD	655-601-590100-0000	Transfer to General Fund	5,745	Cost Allocation
100-000-491720-0000	Transfer from NFSAD	720-710-590100-0000	Transfer to General Fund	122	Cost Allocation
100-000-491740-0000	Transfer from Successor Agency	740-000-590100-0000	Transfer to General Fund	168,880	Admin Alloc and Loan Proceeds
100-000-491820-0000	Transfer from Equip Replace	820-820-590100-0000	Transfer to General Fund	117,625	Capital Outlay
100-000-491830-0000	Transfer from Building Reserve	830-830-590100-0000	Transfer to General Fund	110,000	Capital Outlay
100-000-491831-0000	Transfer from Infrastructure Reserve	831-100-590100-0000	Transfer to General Fund	86,000	Capital Outlay
100-000-491832-0000	Transfer from Technology Replacement	832-000-590100-0000	Transfer to General Fund	15,000	Capital Outlay
103-000-491100-0000	Transfer from the General Fund	100-000-591103-0000	Transfer to Recreation	6,500	Fund Balance/ General Fund Support
275-000-491410-0000	Transfer from Fire Capital	410-101-591275-0000	Transfer to Lease Financing	137,279	Debt Service
275-000-491420-0000	Transfer from Police Capital	420-100-591275-0000	Transfer to Lease Financing	54,911	Debt Service
275-000-491430-0000	Transfer from City Facilities CIP	430-100-590275-0000	Transfer to Lease Financing	82,367	Debt Service

CITY OF DIXON BUDGET FY 2019-20
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2020	
Account	Description	Account	Description	Adopted	Purpose
281-000-491720-0000	Transfer from N First St AD	720-700-591281-0000	Transfer to DPFA Reassess Rev Bond	12,500	Debt Service
303-000-491305-0000	Transfer from Sewer O&M	305-000-591303-0000	Transfer to Sewer Ops Reserve	168,637	Reserve Set-Aside
304-000-491305-0000	Transfer from Sewer O&M	305-000-591304-0000	Transfer to Sewer OPEB	64,957	OPEB Reserve Set-Aside
305-000-491307-0000	Transfer from Equip Replacement	307-000-591305-0000	Transfer to Sewer O&M	25,100	Capital Outlay
307-000-491305-0000	Transfer from Sewer O&M	305-300-591307-0000	Transfer to Sewer Equip Replace	50,000	Equipment Replacement Set-Aside
308-000-491305-0000	Transfer from Sewer O&M	305-300-591308-0000	Transfer To DPFA Sewer (308)	172,722	Debt Service
309-000-491305-0000	Transfer from Sewer O&M	305-000-591309-0000	Transfer to SRF Debt Service	1,015,826	Debt Service
309-000-491310-0000	Transfer from Sewer CIP (310)	310-000-591309-0000	Transfer to SRF Debt Service	705,913	Debt Service
315-000-491305-0000	Transfer from Sewer O&M	305-300-591315-0000	Transfer To Sewer Rehab Projs	615,907	315-100
316-000-491305-0000	Transfer from Sewer O&M (305)	305-300-591316-0000	Transfer to Sewer Mixed (316)	174,038.00	316-100, 316-115
316-000-491310-0000	Transfer from Sewer CIP (310)	310-100-591316-0000	Transfer to Sewer Mixed (316)	43,766.00	316-100-316-115
333-000-491331-0000	Transfer from Water O & M	331-000-591333-0000	Transfer to Water Capital Reserve	100,000	Reserve Set-Aside
335-000-491331-0000	Transfer from Water O&M	331-000-591335-0000	Transfer to Water Cap Proj - Rehab	1,204,836	Water Capital Projects
336-000-491331-0000	Transfer from Water O&M	331-000-591336-0000	Transfer to Water OPEB	97,973	OPEB Reserve Set-Aside
351-000-491350-0000	Transfer from Transit O&M	350-300-591351-0000	Transfer to Transit OPEB	261,261	OPEB Reserve Set-Aside
400-000-491100-0000	Transfer from General Fund	100-000-591400-0000	Transfer to Unrestricted CIP	200,000	Fund Balance/ General Fund Support
401-000-491100-0000	Transfer from General Fund	100-000-591401-0000	Transfer to Pardi Market Plaza	458,700	Fund Balance/ General Fund Support
470-000-491530-0000	Transfer from Gas Tax	530-500-591470-0000	Transfer to Transit CIP (470)	77,335	Interfund Loan Repayment
527-000-491100-0000	Transfer From General Fund	100-000-591527-0000	Transfer to Housing Successor Agency	29,600	Fund Balance/ General Fund Support
600-000-491100-0000	Transfer from General Fund	100-000-591600-0000	Transfer to L&L	66,280	Fund Balance/ General Fund Support
820-000-491100-0000	Transfer from General Fund	100-000-591820-0000	Transfer to Equipment Replacement	100,000	Reserve Set-Aside
830-000-491100-0000	Transfer from General Fund	100-000-591830-0000	Transfer to Building Reserve	100,000	Reserve Set-Aside
832-000-491100-0000	Transfer from General Fund	100-000-591832-0000	Transfer to Technology Replacement	40,000	Reserve Set-Aside
840-000-491100-0000	Transfer from General Fund	100-000-591840-0000	Transfer to PERS Stabilization	75,000	Reserve Set-Aside
841-000-491100-0000	Transfer from General Fund	100-000-591841-0000	Transfer to OPEB Reserve	250,000	Reserve Set-Aside
				8,109,863	

CITY OF DIXON RESOLUTION NO. 19-096

**RESOLUTION OF THE DIXON CITY COUNCIL APPROVING THE CITY'S
INVESTMENT POLICY FOR FY 2019-20**

WHEREAS, the California Government Code notes that a local agency may annually render to the legislative body a statement of investment policy to be considered at a public meeting for funds not required for the immediate needs of the City, though it is not required if no changes are being requested; and

WHEREAS, the City's investment advisor, PFM Asset Management LLC, has reviewed the policy and there are no changes recommended for this year's investment policy with this information reviewed at the April Investment Committee meeting; and

WHEREAS, as per the California Government Code, the City Council shall delegate their investment authority to the City Manager or Deputy City Manager-Administrative Services who work with an investment advisory firm for management of the City's investment portfolio for the 2019-20 fiscal year.

NOW, THEREFORE BE IT RESOLVED, that the City of Dixon Statement of Investment Policy for FY 2019-20 attached hereto as Exhibit A is hereby approved and the delegation of investment authority.

**PASSED AND ADOPTED THIS 11th DAY OF JUNE 2019 BY THE
FOLLOWING VOTE:**

AYES: Bird, Ernest, Minnema, Pederson, Bogue

NOES: None

ABSENT: None

ABSTAIN: None


Thom Bogue, Mayor

ATTEST:

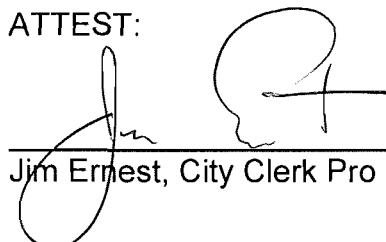

Jim Ernest, City Clerk Pro Tempore

Exhibit A

CITY OF DIXON STATEMENT OF INVESTMENT POLICY Fiscal Year 2019-20

Introduction

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

I. Investments Goals

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

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

II. Standard of Prudence

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

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

III. Scope

The investment policy applies to all financial assets held by the City except employee deferred compensation plans, funds held in trust with the City with specific investments instructions, and any funds held in employee pension plans. The primary guiding investment policy for bond proceeds will be dictated by the bond documents governing such funds as long as the documents are approved by the City Council or related governing board.

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

IV. Delegation of Authority

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

V. Investment Management

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

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

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

Evaluation of Investment Performance

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

Authorized Financial Dealers and Institutions

The City shall maintain a list of authorized broker/dealers and financial institutions, which are approved for investments purposes, and it shall be the policy of the City to purchase securities

only from those authorized institutions or firms. All financial institutions which desire to become qualified bidders for investment transactions must supply the Treasurer with proof of FINRA registration and a statement certifying that the institution has reviewed the California Government Code Section 53600 *et seq.* and the City's Investment Policy and that all securities offered to the City shall comply fully and in every instance with all provisions of the California Government Code.

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

VI. Restrictions on Allowable Investments

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

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

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

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

VII. General Portfolio Allowable Investments with Quality and Limit Guidelines

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

1. US Treasury bills, notes and bonds—Government Code 53601(b).
Quality: Not Applicable
Maximum Percentage of Portfolio: None
Maturity limit: 5 years

2. Government Agency Securities, including federal agency obligations and federally sponsored enterprises—Government Code 53601(f)
Quality: Not Applicable
Maximum Percentage of Portfolio: None Maturity limit: 5 years
3. California State Local Agency Investment Fund (LAIF) —Government Code 16429.1(b)
Quality: Not Applicable
Maximum Percentage of Portfolio: \$65 million Maturity limit: No
4. Bonds, notes or other indebtedness of the State of California or local agencies in California—Government Code 53601(c)
Quality: Eligible investments shall be rated in a rating category of 'A-1' or its equivalent or higher by a Nationally Recognized Statistical Rating Organization (NRSRO) for issues one year or less. Eligible investments shall be rated in a rating category 'A' or its equivalent or higher by an NRSRO for issues longer than one year.
Maximum Percentage of Portfolio: 30% Issuer limit: 5%
Maturity limit: 5 years or less
5. Bonds, notes or other indebtedness of the other 49 States—Government Code 53601(d)
Quality: Eligible investments shall be rated in a rating category of 'A-1' or its equivalent or higher by an NRSRO for issues one year or less. Eligible investments shall be rated in a rating category 'A' or its equivalent or higher by an NRSRO for issues longer than one year.
Maximum Percentage of Portfolio: 30% Issuer limit: 5%
Maturity limit: 5 years or less
6. CAMP (California Asset Management Program) Investment Pool—Government Code 53601(p)
Quality: Not Applicable
Maximum Amount: \$10,000,000 (unless Investment Committee approves increase)
Maturity limit: None
7. Bankers Acceptances—Government Code 53601(g)
Quality: Eligible investments shall be rated in a rating category of 'A-1' or its equivalent or higher by an NRSRO.
Maximum Percentage of Portfolio: 40% Issuer limit: 5%
Maturity limit: 180 days
8. Commercial Paper—Government Code 53601(h)
Quality: Eligible investments shall be rated in a rating category of 'A-1' or its equivalent or higher by an NRSRO.
Maximum Percentage of Portfolio: 25% Issuer limit: 5%
Maturity limit: 270 days
9. Certificates of Deposit (Time Deposits/Non-Negotiable Certificates of Deposits)—Government Code 53630 et seq
Quality: Top 25% of peer group as independently rated
Maximum Percentage of Portfolio: 30%
Issue Limit: \$250,000

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

10. Negotiable Certificates of Deposit (CDs) —Government Code 53601(i)
Quality: Eligible investments shall be rated in a rating category of 'A-1' or its equivalent or higher by an NRSRO for issues one year or less. Eligible investments shall be rated in a rating category 'A' or its equivalent or higher by an NRSRO for issues longer than one year.
Maximum Percentage of Portfolio: 30% Issuer limit: 5%
Maturity limit: 5 years
11. Medium-Term Notes (Corporate Obligations) —Government Code 53601(k)
Quality: Eligible investments shall be rated in a rating category of 'A' or its equivalent or higher by an NRSRO.
Maximum Percentage of Portfolio: 30% Issuer limit: 5%
Maturity limit: 5 years
12. Supranationals (IBRD, IFC, and IADB) —Government Code 53601(q)
Quality: Eligible investments shall be rated in a rating category of 'AA' or its equivalent or higher by an NRSRO.
Maximum Percentage of Portfolio: 30%
Maturity Limit: 5 years
13. Mortgage-Backed and Asset-Backed Securities—Government Code 53601(o)
Quality: Eligible investments shall be rated in a rating category of 'AA' or its equivalent or higher by an NRSRO.
Maximum Percentage of Portfolio: 20% Issuer limit: 5%
Maturity Limit: 5 years
14. Money market mutual funds—Government Code 53601(l)
Quality: Highest letter and numerical rating provided by at least two NRSROs or managed by an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of (\$500,000,000)
Portion of Portfolio: 20%
Other restrictions: *No back load funds* and must be composed of instruments permitted by the Government Code.
Maturity limit: None

VIII. Prohibited Investment Transactions and Derivatives

The Government Code specifically prohibits certain types of investment instruments for municipalities. In addition to those prohibitions, the following investments are not permitted: reverse repurchase agreements, non-agency collateralized mortgage obligations, commodities, common stock, corporate bonds of more than 5 years, first mortgages or trust deeds (except for loans done through the HUD CDBG loan programs) and foreign currency.

IX. Safekeeping and Delivery of Securities

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

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

X. Reporting

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

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

XI. Internal Controls

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

XII. Conflicts of Interest

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

XIII. Policy Review

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

XIV. Glossary of Terms

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

APPENDIX - GLOSSARY OF TERMS

Accrued Interest - Interest earned but not yet received.

Active Deposits - Funds which are immediately required for disbursement.

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

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

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

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

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

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

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

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

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

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

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

CMO's – abbreviation for collateralized mortgage obligations a type of debt security that repackages and directs the payments of principal and interest from a collateral pool to different types and maturities of securities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IADB – abbreviation for Inter-American Development Bank, an international organization that is the largest source of development financing for Latin America and the Caribbean.

IBRD – International Bank for Reconstruction and Development

IFC – International Finance Corporation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Risk - Degree of uncertainty of return on an asset.

Safekeeping - See Custody.

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

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

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

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

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

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

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

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

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

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

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

CITY OF DIXON

Outstanding Debt Descriptions

Dixon Public Financing Authority Lease Agreement (Fund 275)

Issued:	\$2,786,300 in December 2011	Outstanding 6/30/19:	\$ 573,600
Purpose:	To refund the 1981, 1996, and 1997 Lease Revenue Bonds. The 1981 bonds were issued to finance Dixon City Hall. The 1996 bonds are a refunding of 1990 bonds originally issued to construct the Police Station building. The 1997 bond proceeds were used to construct the Dixon Fire Station No. 1.	2020 Principal Due:	\$ 258,200
Debt Payments:	Semi-annually in April and October for principal and interest	Maturity Date:	October 2021

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

Issued:	\$3,798,902.45 in August 2013	Outstanding 6/30/19:	\$ 1,147,574
Purpose:	To refund and defease the 1998 Senior Lien Reassessment Revenue Bonds, Series A and the 1998 Junior Lien Reassessment Revenue Bonds, Series B. The Senior and Junior Lien Bonds were used to purchase Limited Obligation Refunding Improvement Bonds, North First Street Assessment District and Limited Obligation Refunding Improvement Bonds, West A Street Assessment District. Original bonds were issued to finance improvements in districts.	2020 Principal Due:	\$ 566,232
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in Sept	Maturity Date:	September 2020

City of Dixon 2012 Sewer Refunding Revenue Bonds (Fund 308)

Issued:	\$1,360,700 in December 2011	Outstanding 6/30/19:	\$ 328,000
Purpose:	To refund the 1996 certificates of participation issued for the purpose of financing the improvement, betterment, renovation, and expansion of City municipal wastewater enterprise facilities.	2020 Principal Due:	\$ 163,900
Debt Payments:	Semi-annually in March and September for principal and interest	Maturity Date:	March 2021

State Revolving Fund Loan (Fund 309)

Issued:	\$28,449,482.37 Construction completed June 27, 2017	Outstanding 6/30/19:	\$ 26,040,751
Purpose:	To construct the Wastewater Treatment Facility	2020 Principal Due:	\$ 1,226,964
Debt Payments:	Annually in December for Principal and Interest	Maturity Date:	December 2036

City of Dixon Community Facilities District No. 2013-1 (Parklane) Special Tax Bonds, Series 2015 (Fund 725)

Issued:	\$7,670,000 in September 2015	Outstanding 6/30/19:	\$ 7,580,000
Purpose:	To finance various public infrastructure improvements necessitated by development occurring in the District	2020 Principal Due:	\$ 60,000
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in Sept	Maturity Date:	September 2045

City of Dixon Community Facilities District No. 2015-1 (Valley Glen II) Special Tax Bonds, Series 2017 (Fund 726)

Issued:	\$4,770,000 in September 2017	Outstanding 6/30/19:	\$ 4,770,000
Purpose:	To finance various public infrastructure improvements necessitated by development occurring in the District	2020 Principal Due:	\$ 40,000
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in Sept	Maturity Date:	September 2047

CITY OF DIXON
Outstanding Debt Descriptions

City of Dixon Community Facilities District No. 2015-1 (Valley Glen II) Special Tax Bonds, Series 2019 (Fund 727)

Issued:	\$4,970,000 in April 2019	Outstanding 6/30/19:	\$	4,970,000
Purpose:	To finance various public infrastructure improvements necessitated by development occurring in the District	2020 Principal Due:	\$	-
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in Sept	Maturity Date:		September 2049

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

Issued:	\$2,355,000 in December 2015	Outstanding 6/30/19:	\$	1,475,000
Purpose:	To refund the 1995 Tax Allocation Bonds issued to finance redevelopment activities of the Agency for the Central Dixon Redevelopment Project.	2020 Principal Due:	\$	255,000
Debt Payments:	Semi-annually in March and September	Maturity Date:		September 2024

RESOLUTION NO. 19-140

**RESOLUTION OF THE DIXON CITY COUNCIL ADOPTING THE
5-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FOR FISCAL YEARS 2019/20 THROUGH 2023/24 AND
REMOVING FIVE (5) COMPLETED PROJECTS FROM THE CIP**

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

WHEREAS, the Planning Commission adopted a Resolution on June 18, 2019 finding the City of Dixon 5-year CIP for Fiscal Years 2019/20 through 2023/24 conforms with, furthers the interests of, and helps implement the goals, objectives, and programs of the General Plan; and

WHEREAS, a comprehensive 5-year CIP for Fiscal Years 2019/20 through 2023/24 was prepared and submitted to the City Council, as summarized in Exhibit A; and

WHEREAS, project funding for the specific projects will be contained in various annual capital improvement budgets; and

WHEREAS, environmental review of each project will be considered at a later date in accordance with California Environmental Quality Act ("CEQA") Guidelines.

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

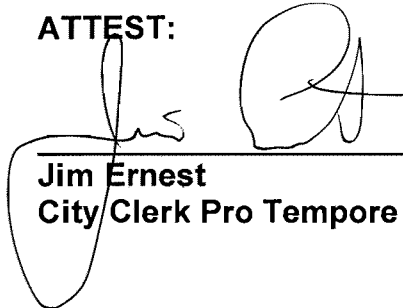
- 1) The 5-year CIP for Fiscal Years 2019/20 through 2023/24 is hereby adopted.
- 2) The following five (5) completed projects are removed from the City of Dixon's CIP:
 - 315-123 – Salt Reduction Program
 - 315-125 – State Revolving Loan Fund Studies/Application
 - 316-120 – Wastewater Treatment Facility Headworks Replacement project
 - 316-121 – Wastewater Treatment Facility Operations Building/Laboratory
 - 316-122 – Wastewater Treatment Facility Improvements (Existing Site)

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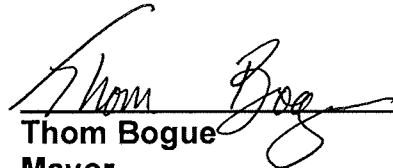
**PASSED AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL
OF THE CITY OF DIXON ON THE 16th DAY OF JULY 2019, BY THE FOLLOWING
VOTE:**

AYES: Bird, Ernest, Minnema, Pederson, Bogue
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST:



Jim Ernest
City Clerk Pro Tempore



Thom Bogue
Mayor

RESOLUTION NO.: 19 - 140

DATE: JUL 16 2019



CAPITAL IMPROVEMENT PROGRAM

FISCAL YEARS 2019/20 – 2023/24

City of Dixon
600 East A Street
Dixon, CA 95620
(707) 678-7030
www.ci.dixon.ca.us



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

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

EXHIBIT A

INTRODUCTION

The City of Dixon's Capital Improvement Program ("CIP") is a comprehensive planning document that is updated annually in conjunction with preparation of the upcoming fiscal year budget. The CIP identifies planned and projected major improvements to the City's infrastructure over the next five (5) years, including new projects and upgrades to existing facilities in excess of \$5,000. The CIP includes funded and unfunded projects, and is drafted to comply with the City's General Plan and Government Code Section 65401.

CIP DESCRIPTION

The CIP, which is categorized by Department, includes construction projects to rehabilitate existing facilities and to build new facilities to serve the needs of projected growth, as well as non-construction projects such as major equipment purchases and studies.

The City's proposed 5-Year CIP contains 136 projects totaling approximately \$250.3 million, as set forth in the summary matrix set forth at Exhibit A. Year 1 of the CIP reflects the projects approved by Council as part of the Fiscal Year 2019-20 Budget. Implementation of projects in Years 2-5 may change as funding estimates are updated each year and are subject to the allocation of funding in the annual budget. There are several projects listed where the timeline and funding sources have not yet been identified.

Projects within the CIP can generally be separated into three categories:

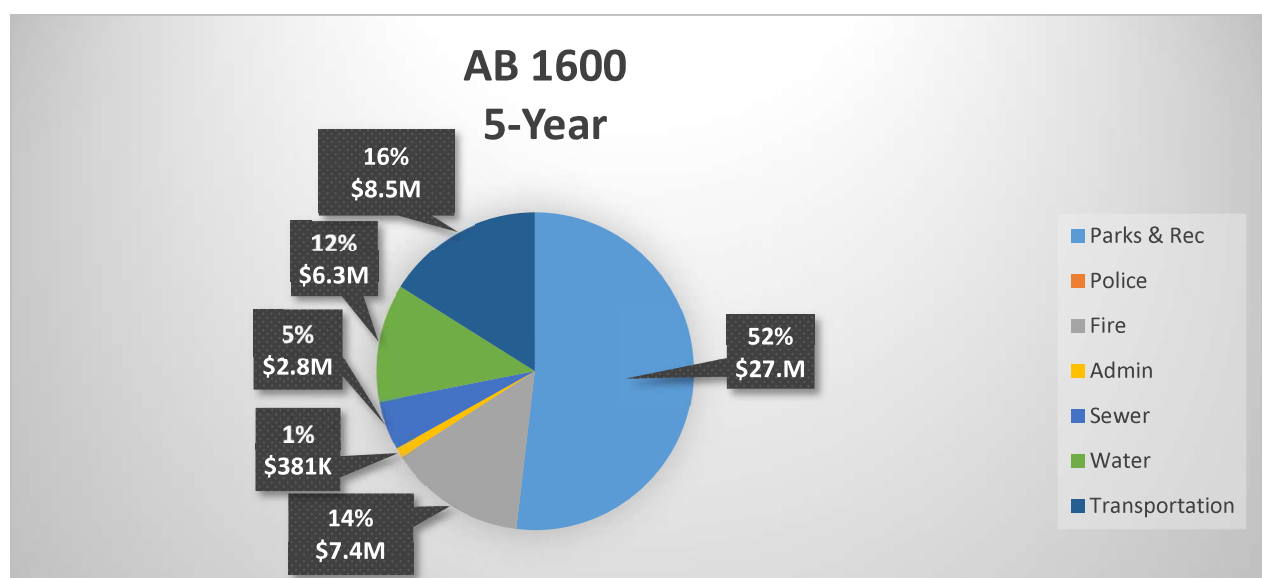
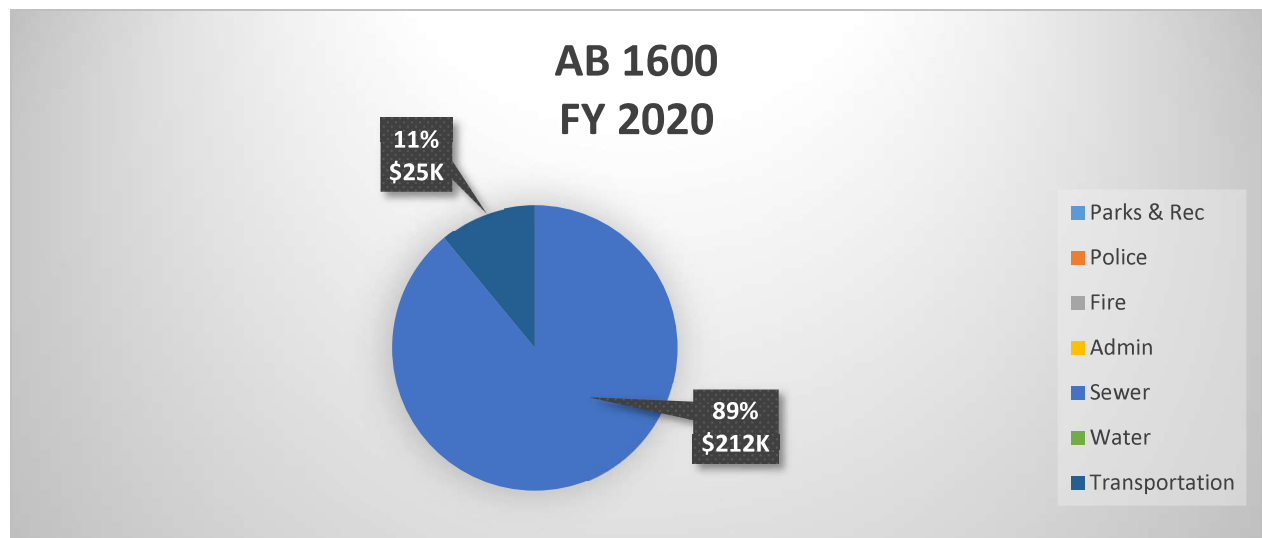
- (1) Projects funded by development impact fees collected pursuant to Government Code 66000 *et seq.*, which implements Assembly Bill 1600 ("AB 1600");
- (2) Projects funded with on-going revenue sources; and
- (3) Projects funded by one-time revenue sources, such as grants.

Projects Funded By AB 1600 Development Impact Fees

In California, State legislation sets certain legal and procedural parameters for the charging of development impact fees. This legislation passed as AB 1600 by the California legislature and is now codified as California Government Code Sections 66000 through 66008 ("Mitigation Fee Act"). In short, AB 1600 fees are monetary fees, other than a tax or special assessment that is charged by a local agency to the application in

connection with approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development project. (See Govt. Code §66000(b).)

For Fiscal Year 2020, the City plans to use approximately \$237,000 in AB 1600 fees to fund various Sewer and Parks & Recreation projects. The total estimated project costs are \$52 million for the 5-Year CIP, which includes various costs for Parks & Recreation, Police, Fire, Administrative and Public Works Administrative, Sewer, Water, and Transportation projects to be funded wholly or in part by AB 1600 fees. Breakdowns of the estimated value of the projects within the AB 1600 fee portion of the CIP are illustrated below.



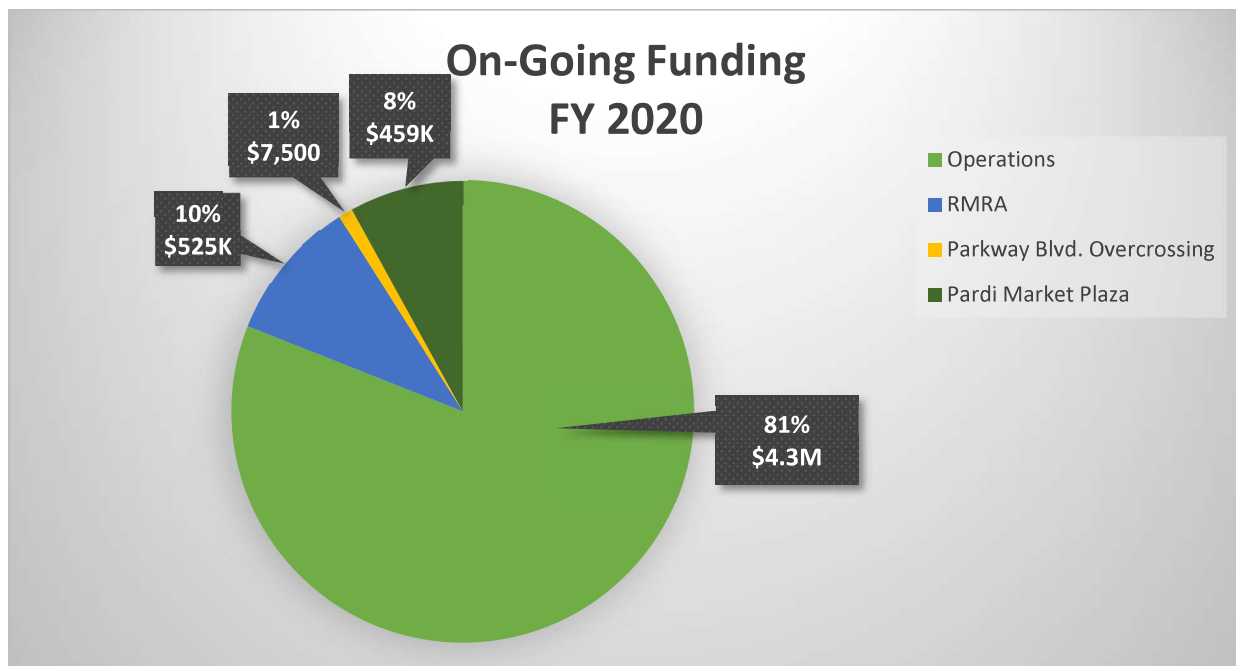
Projects Funded By On-Going Revenue Sources

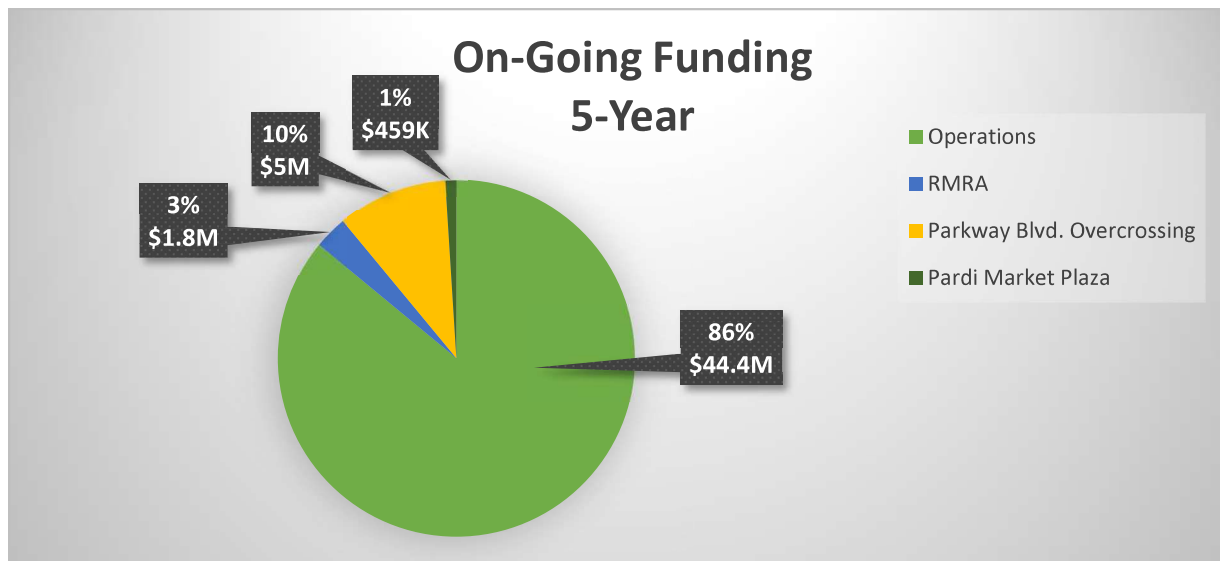
Projects with on-going funding fit generally within four categories:

- (1) Operations Projects;
- (2) Projects funded by the Road Maintenance and Rehabilitation Act (“RMRA”);
- (3) Parkway Boulevard Overcrossing; and
- (4) Pardi Market Plaza Project.

As expected, the bulk of these projects for both FY 2020 and the 5-Year CIP relate to various operational needs, including infrastructure improvements, fleet additions and replacements, and studies. These operational projects span various City Divisions, with large components benefitting the Parks, Water, and Wastewater Divisions.

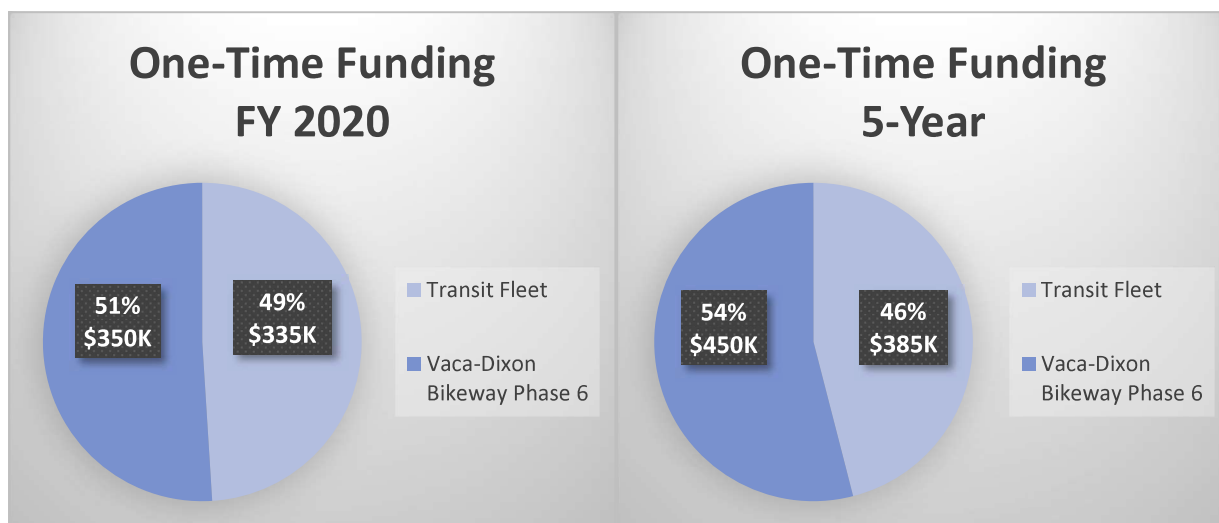
The remaining projects are RMRA projects, the Parkway Boulevard Railroad Grade Separation Project (“Parkway”), and the Pardi Market Plaza Project. RMRA projects are street improvements funded by the “gas tax” imposed through Senate Bill 1. The Parkway Project includes land acquisition and construction of an overpass connecting the Southeast part of town (including the Valley Glen and Park Lane subdivisions) to Highway 80. The Pardi Market Plaza Project includes various improvements to the City-owned lot at the corner of A Street and First Street. Breakdowns of the projects with on-going funding are set forth in the charts below.





Projects Funded By One-Time Revenue Sources

One-time grant funding will be used to design and construct Phase 6 of the Vaca-Dixon Bikeway, which is the final phase of the Countywide bikeway, and to replace a portion of the City's Read-Ride transit fleet. Breakdowns of these project expenditures are set forth in the charts below.



The remainder of this report is organized as follows: Projects by Department summary matrix, followed by detailed project descriptions, and then a summary matrix of new projects listing the General Plan policies to which the new projects conform.

City of Dixon, California
Comprehensive Capital Improvement Plan
 2020 thru 2024

PROJECTS BY DEPARTMENT

Department	Project #	2020	2021	2022	2023	2024	Total
102 - Council Discretionary							
General Plan Update	P-102-132	20,000				1	20,001
102 - Council Discretionary Total		20,000				1	20,001
143 - PW Engineering							
PW Engineering Fleet & Equipment	F-143-101		50,000	27,500			77,500
143 - PW Engineering Total			50,000	27,500			77,500
152 - PW Parks & Bldg Maint							
Parks Fleet	F-152-101	60,000	415,200	120,600	0	184,000	779,800
Facility Structures	FB-152-201		891,000	110,000	70,000	818,000	1,889,000
Facility Infrastructure	FB-152-202		354,000	60,000			414,000
Facility Mechanical Equipment	FB-152-203	15,000	99,000	62,000	60,000	130,000	366,000
Park Structures	FP-152-101		1,809,206	2,217,000		300,500	4,326,706
Park Infrastructure	FP-152-102	197,500	394,700	2,050,000	185,000		2,827,200
Park Mechanical Equipment	FP-152-103	22,000	33,000	63,750	25,750	248,000	392,500
152 - PW Parks & Bldg Maint Total		294,500	3,996,106	4,683,350	340,750	1,680,500	10,995,206
153 - PW Street Maint							
PW Streets Fleet	F-153-101		185,000	86,000	80,000	296,000	647,000
153 - PW Street Maint Total			185,000	86,000	80,000	296,000	647,000
161 - Police							
Police Fleet & Equipment	F-161-101	30,000					30,000
161 - Police Total		30,000					30,000
166 - Fire							
Fire Fleet & Equipment	F-166-101	426,870	2,230,000	560,000	850,000	55,000	4,121,870
166 - Fire Total		426,870	2,230,000	560,000	850,000	55,000	4,121,870
305 - Sewer O&M							
Wastewater Collections Fleet	F-305-101	0					0
Wastewater Treatment Fleet	F-305-102	25,100	35,000	35,000			95,100
305 - Sewer O&M Total		25,100	35,000	35,000			95,100
310 - Wastewater (New)							
East-West Sewer Trunk Connector	WW-310-107		790,000	791,000			1,581,000
310 - Wastewater (New) Total			790,000	791,000			1,581,000

Department	Project #	2020	2021	2022	2023	2024	Total
315 - Wastewater (Rehab)							
PE Basin Piping Project	315-131			50,000			50,000
Salt Reduction Program	P-315-123					1	1
State Revolving Loan Fund Studies/Application	P-315-125					1	1
27" Sewer Trunk Line Rehabilitation	WW-315-109	585,000	116,000				701,000
Sewer Main & Manhole Rehabilitation	WW-315-119	12,000	884,000		884,000		1,780,000
North Lincoln Sewer Lift Station Improvements	WW-315-130	15,000	747,000				762,000
315 - Wastewater (Rehab) Total		612,000	1,747,000	50,000	884,000	2	3,293,002
316 - Wastewater (Mixed)							
SCADA/Electrical Upgrades	316-130	80,000					80,000
Quarterly Groundwater Monitoring Program	P-316-115	12,100	12,500	12,500	12,500		49,600
Sanitary Sewer Management Plan	P-316-124	120,000	120,000	240,000		240,000	720,000
Cease & Desist Order Requirements	P-316-126					1	1
WWTF Headworks Replacement Project	WW-316-120					1	1
WWTF Operations Building/Laboratory	WW-316-121					1	1
316 - Wastewater (Mixed) Total		212,100	132,500	252,500	12,500	240,003	849,603
331 - Water O&M							
Water Fleet	F-331-101		90,000			120,000	210,000
331 - Water O&M Total			90,000			120,000	210,000
334 - Water (New)							
AB1600 Program Update	P-334-103					1	1
Northeast Quadrant North #3 Facility	W-334-102			6,300,000			6,300,000
334 - Water (New) Total				6,300,000		1	6,300,001
335 - Water (Rehab)							
Arc Flash Study & Labeling	335-134	33,500					33,500
SCADA System Improvements	IT-335-112	150,000	12,000	12,000	12,000		186,000
Water Master Plan Update	P-335-102	5,000	55,000	10,000	10,000	10,000	90,000
Water Rate & Fee Study	P-335-103					1	1
Chromium-6 Study	P-335-104			10,000		1	10,001
Strategic Asset Management Plan	P-335-113	20,000	30,000			1	50,001
Solano GSA GSP	P-335-124		55,000	5,000	5,000		65,000
Arc Flash Study & Labeling	P-335-134	33,500					33,500
Urban Water Management Plan	P-335-147				100,000		100,000
Water Meter Replacement Program	W-335-110		330,000	110,000	110,000	1,047,000	1,597,000
Valve Replacement Program	W-335-115	53,000	107,000	50,000	50,000		260,000
Watson Ranch Well Improvements	W-335-126			233,000			233,000
Watson Ranch Well Replacement	W-335-127			2,500,000			2,500,000
Valley Glen Instrumentation Upgrades	W-335-128	39,000					39,000
Industrial Well & Hydro Tank Improvements	W-335-129		552,000				552,000
Industrial Well Replacement	W-335-130	255,000	1,945,000				2,200,000
Cross-Connection Program	W-335-131	20,000					20,000
Lead Service Line Repair Program	W-335-132	5,000					5,000
Parklane Booster Pump Add	W-335-133	93,000					93,000
Valley Glen Electrical Upgrades	W-335-135					643,000	643,000
School Well Generator Replacement	W-335-136					2	2
Watson Ranch Misc Improvements	W-335-137					2	2
Parklane Electrical Upgrades	W-335-138					2	2
Industrial Well Site Building Replacements	W-335-139					2	2

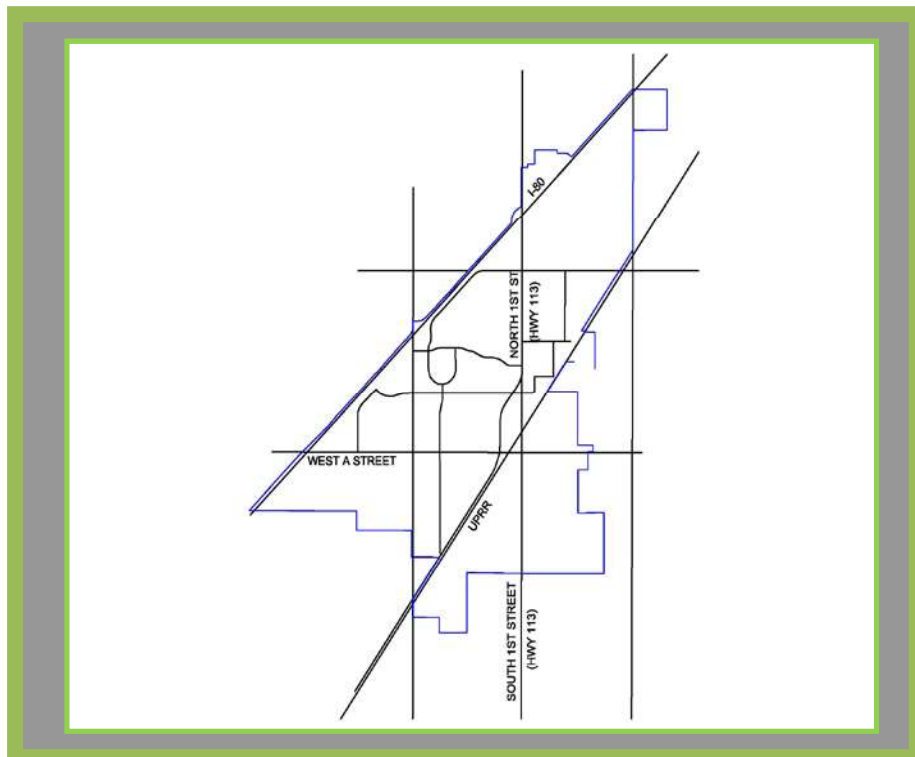
Department	Project #	2020	2021	2022	2023	2024	Total
Fitzgerald Mechanical Improvements	W-335-140					2	2
Asbestos Concrete Pipe Replacement	W-335-141			600,000	600,000	600,000	1,800,000
Distribution System Appurtenance Replacement	W-335-142		800,000	700,000	700,000	700,000	2,900,000
Watson Ranch Tank Cleaning	W-335-143	10,000	200,000				210,000
School Well Upgrades	W-335-144		100,000	334,000			434,000
Industrial Electrical System Upgrades	W-335-145		581,000				581,000
Fitzgerald VFD/Instrumentation Upgrades	W-335-146	135,000					135,000
Watson Ranch Service Replacement	W-335-148		550,000				550,000
Watson Ranch Site Improvements	W-335-149	15,000	135,000				150,000
Fitzgerald Booster Pump Add	W-335-150	93,000					93,000
Storage Tank Piping Seismic Upgrades	W-335-151		191,000				191,000
Fitzgerald & Parklane Tank Cleaning	W-335-152	441,000	410,000				851,000
Fitzgerald Electrical Upgrades	W-335-154				426,000		426,000
School Well Site Upgrades	W-335-155				600,000		600,000
School Well Replacement	W-335-156				3,900,000		3,900,000
Parklane VFD & Instrumentation Upgrades	W-335-157			381,000			381,000
335 - Water (Rehab) Total		1,401,000	6,053,000	4,945,000	6,513,000	3,000,013	21,912,013
350 - Transit							
Transit Vehicles - Read-i-Ride	F-350-101	335,000	50,000				385,000
350 - Transit Total		335,000	50,000	385,000			
400 - Unrestricted CIP							
Council Chambers AV Upgrades	400-308	200,000					200,000
AB1600 Development Impact Fee Study	P-400-100					1	1
400 - Unrestricted CIP Total		200,000				1	200,001
401 - Pardi Market Plaza							
Pardi Market Plaza	FP-401-000	458,700					458,700
401 - Pardi Market Plaza Total		458,700	458,700				
410 - Fire							
Fire Station #2 - Southwest	FB-410-106		345,000	7,000,000			7,345,000
Fire Station #1 Training Center Expansion	FB-410-109					2	2
Fire Station #1 Office Expansion	FB-410-110					2	2
410 - Fire Total			345,000	7,000,000		4	7,345,004
420 - Police							
Police Station 2nd Story Expansion	FB-420-103					2	2
420 - Police Total						2	2
430 - City Facilities							
City Hall Expansion	FB-430-109					1	1
430 - City Facilities Total						1	1
440 - Public Works Facilities							
Municipal Service Center Improvements/Master Plan	FB-440-107		50,000			331,000	381,000
440 - Public Works Facilities Total			50,000			331,000	381,000

Department	Project #	2020	2021	2022	2023	2024	Total
450 - Storm Drain Facilities							
Pond C	SD-450-104		280,404				280,404
DRC Outfall Improvements	SD-450-105					1	1
Southwest Area Drainage	SD-450-106				110,001		110,001
Storm Drain System Repair & Replacement	SD-450-108					1	1
South Almond Area Drainage Improvements	SD-450-112					1	1
Electronic Telemetry System	SD-450-113					1	1
Eastside Drainage Project	SD-450-115					1	1
450 - Storm Drain Facilities Total			280,404		110,001	5	390,410
451 - Core Area Drainage							
Core Area Drainage Rehabilitation Project	SD-451-100					1	1
451 - Core Area Drainage Total						1	1
460 - Transportation							
Transportation Impact Fee Study	460-200	25,000					25,000
West A Street Interchange Study	P-460-201		340,000				340,000
Pedrick Road Interchange Study	P-460-202		350,000				350,000
Pitt School Road Interchange Study	P-460-203				350,000		350,000
Street Master Plan & Traffic Model	P-460-206	90,000					90,000
North First Street Interchange Study	P-460-208				350,000		350,000
Vaughn Road Realignment Study	P-460-209		60,000			1	60,001
I80/West A Street Interchange Improvements	T-460-308			35,000		2	35,002
I80/Pitt School Road Interchange Improvements	T-460-309					2	2
I80/North First Street Interchange Improvements	T-460-310					2	2
I80/Pedrick Road Interchange Improvements	T-460-311					2	2
Slurry Seal & Paving Projects	T-460-317			100,000			100,000
Vaughn Road Realignment Improvements	T-460-318				1,000,000	4,470,000	5,470,000
South Adams Street Paving	T-460-319					300,000	300,000
Street Light Energy Efficiency Upgrades	T-460-321					2	2
Safe Routes to School Improvements	T-460-322					1	1
Pitt School Road/Stratford Avenue Traffic Signal	T-460-406			55,000	440,000		495,000
Pitt School Road/Market Lane Traffic Signal	T-460-407	1					1
Pitt School Road/West A Street Traffic Signal	T-460-408		235,000				235,000
Evans Road/West A Street Traffic Signal	T-460-409				235,000		235,000
Gateway Drive/West A Street Traffic Signal	T-460-410				235,000		235,000
Pitt School Road/ West H Street Traffic Signal	T-460-411			30,000		1	30,001
West A Street/Lincoln Street Traffic Signal	T-460-414			30,000	205,000		235,000
Miscellaneous Traffic Signal Upgrades	T-460-415			40,000			40,000
SR113/Chestnut Street Traffic Signal	T-460-416	235,000					235,000
SR113/Valley Glen Drive Traffic Signal	T-460-417	235,000					235,000
SR113/H Street Traffic Signal	T-460-418					1	1
North First Street Railroad Crossing Improvements	T-460-419					1	1
Vaca-Dixon Bikeway Phase 6	T-460-420	350,000	100,500				450,500
South First Street Corridor Study	T-460-421	20,000					20,000
Downtown Streetscape Improvements	T-460-501					1	1
460 - Transportation Total		955,001	1,085,500	290,000	2,815,000	4,770,016	9,915,517
461 - Parkway Boulevard							
Parkway Boulevard Railroad Grade Separation	T-461-601	7,500				5,000,000	5,007,500
461 - Parkway Boulevard Total		7,500				5,000,000	5,007,500

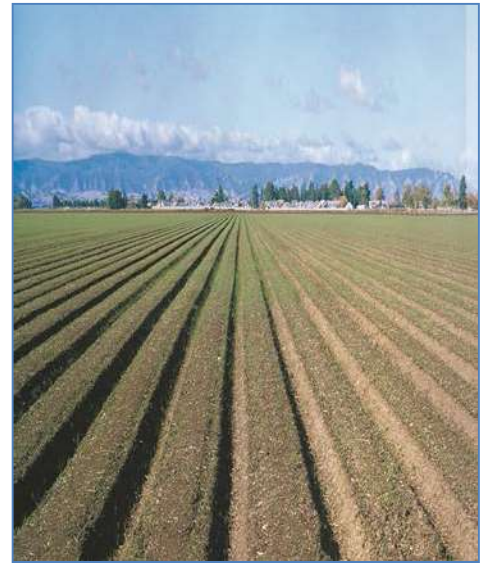
Department	Project #	2020	2021	2022	2023	2024	Total
470 - Transit							
N Jackson St/W A St Lot Improvements	T-470-103					1	1
Train Station/West A Street Undercrossing	T-470-104					1	1
470 - Transit Total						2	2
480 - Parks (AB1600)							
Southwest Neighborhood Park	FP-480-117			90,000	675,000		765,000
Hall Park Phase 3 and 4	FP-480-131		6,420,000				6,420,000
SW Community Park/Community Center/Aquatics Center	FP-480-133				1,510,000	18,287,000	19,797,000
Playground Equipment Replacements	FP-480-141					1	1
Northwest Park Dog Park	FP-480-142		103,000				103,000
480 - Parks (AB1600) Total			6,523,000	90,000	2,185,000	18,287,001	27,085,001
481 - Parks (Park In-Lieu)							
Parks Master Plan Update	P-481-102		25,000				25,000
481 - Parks (Park In-Lieu) Total			25,000				25,000
530 - Gas Tax							
Sidewalk Reimbursement Program	T-530-102	15,000	7,000	11,000	11,000	11,000	55,000
Sidewalk Repairs/Curb Cuts	T-530-103		50,000		50,000		100,000
Street Rehabilitation	T-530-320					1	1
530 - Gas Tax Total		15,000	57,000	11,000	61,000	11,001	155,001
531 - RMRA							
2020 Pavement Rehab Projects	531-324	525,000	320,000	320,000	320,000	320,000	1,805,000
531 - RMRA Total		525,000	320,000	320,000	320,000	320,000	1,805,000
572 - Transportation							
South Jefferson Street Reconstruction	T-572-100					1	1
572 - Transportation Total						1	1
651 - Valley Glen CFD							
Pump Station	651-610	224,869					224,869
Pond A	651-620	167,375					167,375
Lateral One	651-630	153,000					153,000
Pond A Accessibility	FP-651-139			426,000			426,000
651 - Valley Glen CFD Total		545,244		426,000			971,244
655 - Brookfield CFD							
Pond C	655-601	41,666					41,666
Lateral Two	655-602	25,071					25,071
Parklane Lighting and Landscaping	655-603	67,821					67,821
655 - Brookfield CFD Total		134,558					134,558
GRAND TOTAL		6,197,573	24,044,510	25,867,350	14,171,251	34,110,555	104,391,239



About Dixon



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



A little bit of Dixon’s history – a timeline

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

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

Today's Community

Dixon is a working class community of over 20,000 committed to family values, balanced growth, and is regarded as a wonderful place to raise children. The historic town center and May Fair fairgrounds are symbolic of Dixon's small town charm, agricultural history, and healthy business climate. The local economy embodies farming and agriculture, but it's an emerging 21st century community with a rapidly diversifying tax base. Wal-Mart, Ace Hardware, Cardinal Health, Dixon Canning, Altec Industries, and Gymboree have all established major facilities in the community. The 600 acre Northeast Quadrant is being equipped with water so as to be “Shovel Ready” to attract interest in research, development, retail, office, and manufacturing.

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



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

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

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

Government

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

The City Council appoints both the City Manager and the City Attorney, who both serve at the pleasure of the Council. The City Manager has the authority to appoint all other Department Heads subject to the ratification of the City Council. The City Manager oversees a full service City with a workforce of approximately 123.73 FTEs and a current General Fund Budget of approximately \$22.959 million.

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

POPULATION (2018) 20,497

MEDIAN HOUSEHOLD INCOME (2017)

City of Dixon	\$73,047
Solano County	\$72,950
State of California	\$67,169
U.S.	\$57,652

TRAFFIC (2016)

I-80	128,000 ADT
Hwy 113 (N. 1 ST St)	18,900 ADT
West A / I-80	11,400 ADT
Pitt School Rd. / I-80	12,400 ADT



Education

Dixon offers the following levels of education:

High schools

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

Middle schools

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

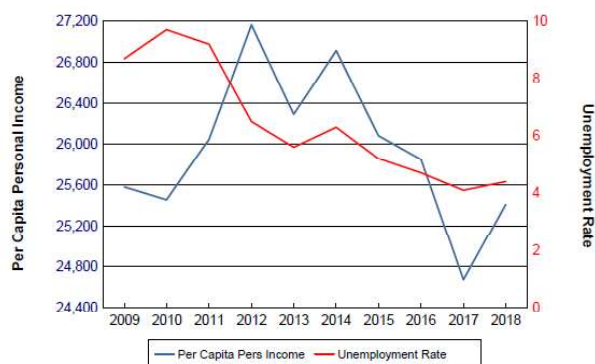
Elementary schools

- Anderson
- Gretchen Higgins
- Tremont
- Neighborhood Christian School
- Dixon Montessori Charter School (Located at the former Silveyville site)
- Head Start program (shares Silveyville site with DMCS)

THE CITY OF DIXON DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2009	17,535	\$448,567	\$25,581	8.7%	32.0	79.2%	19.2%
2010	17,605	\$448,135	\$25,455	9.7%	32.7	78.7%	19.4%
2011	18,282	\$476,173	\$26,046	9.2%	32.3	82.1%	19.6%
2012	18,449	\$501,112	\$27,162	6.5%	32.5	83.9%	20.6%
2013	19,005	\$499,679	\$26,292	5.6%	33.7	81.5%	19.3%
2014	19,029	\$512,166	\$26,915	6.3%	34.1	80.8%	22.1%
2015	19,018	\$496,039	\$26,082	5.2%	31.7	82.0%	20.9%
2016	19,298	\$498,802	\$25,847	4.7%	34.1	78.1%	21.8%
2017	19,896	\$490,855	\$24,671	4.1%	34.0	78.9%	20.6%
2018	19,794	\$502,949	\$25,409	4.4%	34.1	77.0%	19.6%

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:

Population: California State Department of Finance. Unemployment Data: California Employment Development Department 2000-2009 Income, Age, and Education Data: ESRI - Demographic Estimates are based on the last available Census. Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries 2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

Prepared On 7/24/2019 By MV

COMPARISON TO OTHER NEARBY CITIES

	<i>Dixon</i>	<i>Suisun City</i>	<i>Vacaville</i>	<i>Fairfield</i>	<i>Vallejo</i>	<i>Davis</i>
City Population¹ (as of 2019)	19,794	29,447	98,807	117,149	119,544	69,761
Property Taxes (Budget 2018-19)	\$ 4,167,104	\$ 2,492,200	\$ 30,229,000	\$ 14,139,000	\$ 30,150,744	\$ 21,697,421
Sales Taxes (Budget 2018-19)	\$ 8,540,249	\$ 5,337,000	\$ 20,682,000	\$ 21,930,000	\$ 29,867,989	\$ 16,751,294
Budgeted Sales Tax per Capita (Based on Budget 2018-19)	\$ 431	\$ 181	\$ 209	\$ 187	\$ 250	\$ 240
General Fund Appropriations (Budget 2018-19)	\$ 18,380,567	\$ 16,152,500	\$ 97,599,987	\$ 97,681,164	\$ 117,271,959	\$ 61,597,348

¹State of California Dept. of Finance -

<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/documents/PriceandPopulation2019.pdf>



Glossary

Glossary of Budget Terms

Accounting System

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

Accrual Basis of Accounting

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

Appropriation

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

Assessment District

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

Assessed Valuation

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

Audit

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

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

Base Budget

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

Beginning Balance

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

Bond

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

Budget

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

Budget Calendar

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

Budget Document

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

Budget Message/Transmittal Letter

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

Budgetary Control

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

Capital Assets

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

Capital Budget

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

Capital Improvement Projects

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

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Projects

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

Cash Basis

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

Contingency

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

Cost

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

Debt Service

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

Deficit

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

Department

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

Depreciation

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

Development Impact Fees

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

Division

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

Encumbrance

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

Enterprise Fund

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

Expenditure

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

Expenses

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

Fees

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

Fiscal Year

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

Full Faith and Credit

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

Full-Time Equivalent (FTE)

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

Fund

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

Fund Balance

The difference between fund assets and fund liabilities.

Gas Tax

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

General Fund

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

General Obligation Bonds

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

Goal

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

Grant

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

Interfund Transfers

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

Internal Service Fund

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

Levy

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

Material, Supplies and Services

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

Memorandum of Understanding (MOU)

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

Motor Vehicle License Fee (VLF)

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

Objective

A defined method to accomplish and establish goals.

Operating Budget

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

Ordinance

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

Other Post-Employment Benefits (OPEB)

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

Pavement Management Technical Assistance Program (P-TAP)

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

Public Employees' Retirement System (PERS)

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

Reserve

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

Resolution

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

Resources

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

Retained Earnings

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

Revenue

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

Revenue Estimate

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

Salaries and Benefits

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

Special Assessment

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

Stipend

A fixed sum of money paid for a specific purpose.

Successor Agency

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

Surplus

Excess total current resources over total current requirements.

Tax Base

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

Tax Increment Financing

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

Transfers In and Transfers Out

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

Warrant

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

Working Capital

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

ACRONYMS LIST

ABAG	Association of Bay Area Governments
ACA	Affordable Care Act
AD	Assessment District
ADA	Americans with Disabilities Act
AFG	Assistance to Firefighters Grant
AICP	American Institute of Certified Planners
ALS	Advanced Life Support
APA	American Planning Association
AQMD	Air Quality Management District
ATOD	Alcohol, Tobacco and Other Drug
AED	Automated External Defibrillator
AV	Audio-visual
CACEO	California Association of Clerks and Elections Officials
CAD	Computer Aided Design
CAJPA	California Association of Joint Powers Authorities
CALBO	California Building Officials
CALED	California Association for Local Economic Development
CALPELRA	California Public Employers Labor Relations Association
CASp	Certified Access Specialist
CASQA	California Stormwater Quality Association
CCAC	City Clerks Association of California
CCMF	California City Manager Foundation
CCTV	Closed Circuit Television
CDBG	Community Development Block Grant
CDF	California Department of Forestry
CDO	Cease and Desist Order
CEQA	California Environmental Quality Act
CFD	Community Facilities District
CHRP	COPS Hiring Recovery Program
CIP	Capital Improvement Program
CLETS	California Law Enforcement Telecommunication System
COP	Certificate of Participation
COPS	Citizen's Option for Public Safety
CPI	Consumer Price Index
CPR	Cardiopulmonary Resuscitation

ACRONYMS LIST

CRWQCB	California Regional Water Quality Control Board
CSMFO	California Society of Municipal Finance Officers
CSO	Community Services Officer
CUPA	Certified Unified Program Agencies
CWEA	California Water Environmental Association
DDBA	Downtown Dixon Business Association
DDW	Division of Drinking Water
DFFA	Dixon Firefighters Association
DFPD	Dixon Fire Protection District
DMCS	Dixon Montessori Charter School
DMV	Department of Motor Vehicles
DPOA	Dixon Police Officers Association
DRCD	Dixon Resource Conservation District
DRWJPA	Dixon Regional Watershed Joint Powers Authority
DSMA	Dixon Senior Managers Association
DSWA	Dixon Solano Water Authority
DUSD	Dixon Unified School District
DWR	Department of Water Resources
DYB	Dixon Youth Basketball
ED	Economic Development
EDC	Economic Development Corporation
EEO	Equal Employment Opportunity
EMS	Emergency Medical Service
EOC	Emergency Operations Center
ERAF	Education Revenue Augmentation Funds
ERC	Employment Relations Consortium
EVOC	Emergency Vehicle Operations Course
FBR	Field Based Reporting
FEMA	Federal Emergency Management Agency
FLSA	Fair Labor Standards Act
FOG	Fat, Oil, and Grease
FROG	Fat, Root, Oil, and Grease
FTA	Federal Transit Administration
FTE	Full-time Equivalent
FY	Fiscal Year

ACRONYMS LIST

GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GPAC	General Plan Advisory Committee
GPS	Global Positioning System
GSA	Groundwater Sustainability Agency
HCD	CA Dept. of Housing and Community Development
HR	Human Resources
HVAC	Heating Ventilation and Air Conditioning
ICC	International Code Council
IIMC	International Institute of Municipal Clerks
ILEMS	Integrated Law Enforcement Management System
IPMA	International Public Management Association
ISA	Installment Sales Agreement
IT	Information Technology
JPA	Joint Powers Agreement
L&L	Lighting and Landscaping
LAFCO	Local Agency Formation Commission
LCW	Liebert Cassidy Whitmore
LED	Light-emitting Diode
LLMD	Landscaping & Lighting Maintenance Assessment District
LMIHF	Low and Moderate Income Housing Fund
LOCC	League of California Cities
MDC	Mobile Data Computer
MISAC	Municipal Information Systems Association of California
MOU	Memorandum of Understanding
MSC	Municipal Service Center
MTC	Metropolitan Transportation Commission
NCCSIF	Northern California Cities Self Insurance Fund
NFSAD	North First Street Assessment District
NPDES	National Pollutant Discharge Elimination System
O & M	Operations and Maintenance
OBAG	One Bay Area Grant
OFS	Other Financing Sources

ACRONYMS LIST

OPEB	Other Post Employment Benefits
OTS	Office of Traffic Safety
PARMA	Public Agency Risk Managers Association
PARS	Public Agency Retirement System
PEPRA	Public Employees' Pension Reform Act of 2013
PERS	Public Employees' Retirement System
POST	Peace Officers Standards and Training
PPE	Personal Protective Equipment
PT	Part-Time
PTAF	Property Tax Administrative Fees
P-TAP	Pavement Management Technical Assistance Program
PTSD	Post Traumatic Stress Disorder
PUC	Public Utilities Commission
PW	Public Works
RAFC	Regional Armed Forces Committee
RDA	Redevelopment Agency
RFP	Request for Proposal
RFQ	Request for Qualifications
RMS	Records Management System
S/MUC	Senior Multi-Use Center
SAFER	Staffing for Adequate Fire & Emergency Response
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SCWA	Solano County Water Authority
SR2S	Safe Routes to School
SRCD	Solano Resource Conservation District
SRF	State Revolving Fund
SRTP	Short Range Transit Plan
SSMP	Sewer System Master Plan
STA	Solano Transportation Authority
STEM	Science, Technology, Engineering & Math
SWMP	Storm Water Management Plan
SWRCB	State Water Resources Control Board
TAB	Tax Allocation Bond

ACRONYMS LIST

TCC	Travis Community Consortium
TDA	Transit Development Act
TOT	Transient Occupancy Tax
UGST	Underground Storage Tank
UPRR	Union Pacific Rail Road
URVI	Uniform Response to Violent Incidents
USA	Underground Service Alerts
USAR	Urban Search and Rescue
USDA	United States Department of Agriculture
UTV	Utility Terrain Vehicle
VFA	Volunteer Fire Assistance
VLF	Vehicle License Fee
VLP	Vehicle Lease Program
VOIP	Voice Over Internet Protocol
WC	Workers Compensation
WDR	Waste Discharge Requirements
WWTF	Wastewater Treatment Facility
WWTP	Wastewater Treatment Plant
YSAQMD	Yolo Solano Air Quality Management District



End of Budget Document