

FY 2021 Adopted Budget



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



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ELECTED OFFICIALS

Thom Bogue, Mayor

Jim Ernest, Councilmember

Steve Bird, Vice-Mayor

Devon Minnema, Councilmember

Scott Pederson, Councilmember

Wesley Atkinson, City Treasurer

EXECUTIVE STAFF

Jim Lindley, City Manager
Joe Leach, City Engineer/Public Works Director
Vacant, Community Development Director
Kate Zawadzki, Finance Director
Greg Lewis, Fire Chief
Rachel Ancheta, Human Resources Director
Robert Thompson, Police Chief
Douglas White, City Attorney (Churchwell White LLP)

BUDGET STAFF

Jim Lindley, City Manager
Kate Zawadzki, Finance Director
Juan Zaragoza, Accounting Manager
Michelle Wilder, Finance Analyst
Amy Andrade, Accounting & Payroll Analyst

CITY WEBSITE ADDRESS

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TRANSMITTAL OF ADOPTED BUDGET



Honorable Mayor Bogue and Members of the City Council:

It is our pleasure to present the Fiscal Year (FY) 2020-21 Adopted Budget for the City of Dixon. The budget makes possible the many services and facilities provided by the City, which contribute to the standard of living in Dixon. This budget seeks to maintain essential services such as public safety, streets maintenance, parks and recreation, water and wastewater services.

We embark on this year with fiscal caution. The current pandemic environment has caused uncertainty in many of the City's revenue sources. The previous fiscal year saw revenue decreases during the 3rd and 4th quarter as a result. The FY 2020-21 budget is a base budget, utilizing reserves to maintain current levels of service.

TOTAL APPROPRIATIONS

	FY 2019 Actuals	FY 2020 Adjusted Budget	FY 2021 Adopted Budget
General Fund	\$21,273,938	\$27,048,487	\$22,984,495
All Funds	50,456,660	66,614,812	46,064,126

FULL-TIME EQUIVALENT POSTIONS

	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted
General Fund	104.50	104.75	109.75
All Funds	122.23	123.73	128.95

The Current Economic Climate

State and Federal Level

The City of Dixon entered FY 2020-21 against a national economic backdrop of a recession driven by the COVID-19 pandemic. The state issued stay at home mandates and the shutdown of nonessential businesses resulted in a steep rise in the number of new unemployment applicants. The national unemployment rate decreased from a high of 17.7% in April 2020 to 11.1% in June 2020.

The State of California faces a significant budget deficit in FY 2020-21. Statewide sales tax revenues were down 27% in June 2020. The budget was balanced utilizing reserves, Federal relief funds, increased revenues and borrowing and deferrals.

Economic uncertainty is expected to continue as long as COVID-19 remains a rising public health threat. There are conflicting opinions regarding economic recovery following resolution of the virus threat. Some economists are predicting a swift “V” shape recovery while others, include the City’s financial advisors, expect a longer recovery period.

The Local Economy

In June 2020, Solano County had an unemployment rate of 13.7%, 2.6% higher than the state unemployment rate.

Housing sales and value remain strong as we enter FY 2020-21. The City of Dixon has continued growth in the Valley Glen, Parklane and Homestead developments with no indication of slowing or decreasing values at this time. Construction in Solano County was not disrupted during the shutdown. Current home prices show no impact from the recession. Property tax revenues, representing 20% of the FY 2020-21 revenue budget, are not projected to decrease at this time.

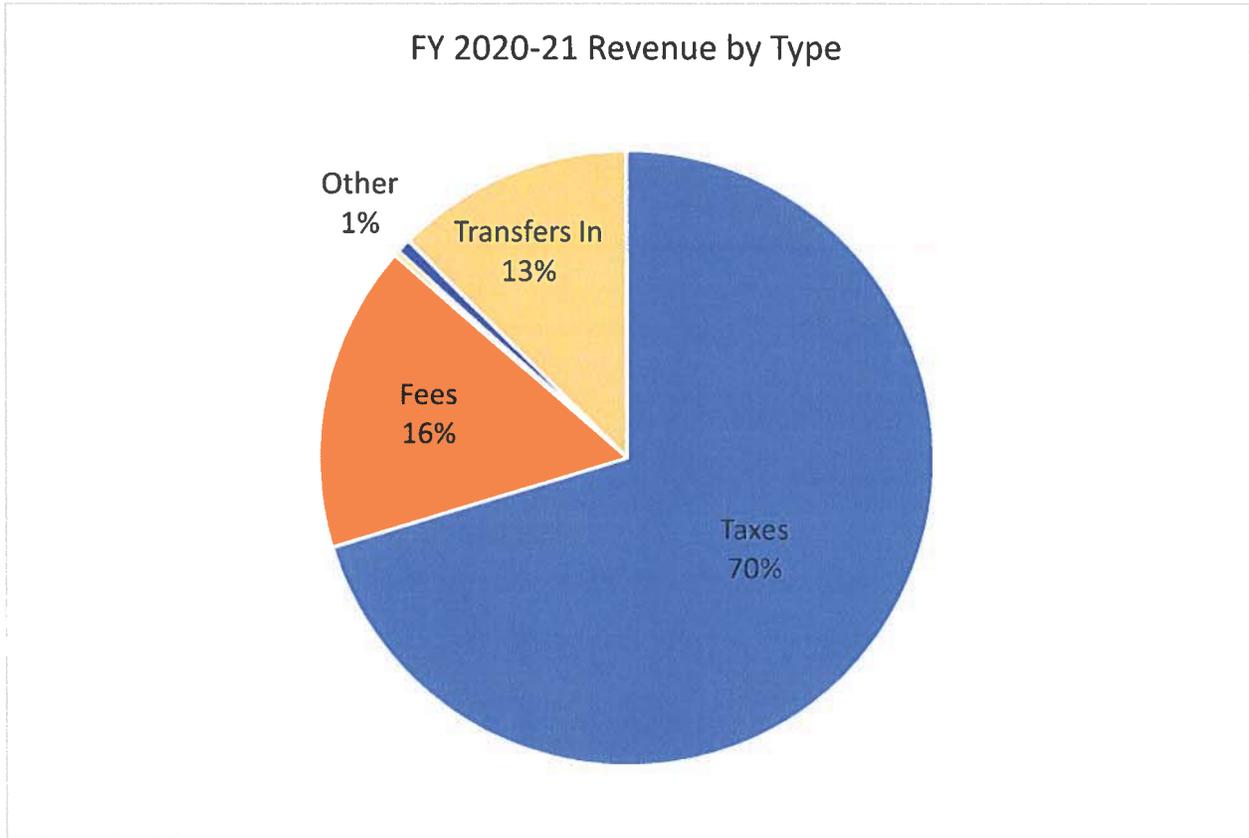
Many businesses in Dixon were impacted by the statewide shutdown mandate and the more recent countywide closures. During the statewide stay-at-home mandate, all businesses deemed nonessential were closed. Restaurants were allowed to continue operations under a model of takeout and delivery. Essential businesses were granted permission to continue operations but may have experienced disruptions to their supply chains.

TRANSMITTAL OF ADOPTED BUDGET

General Fund

General Fund Revenues

The following chart demonstrates the budgeted revenues for FY 2020-21 by type.



Taxes – Includes property taxes, sales tax, motor vehicle in-lieu tax, franchise fees, transient occupancy taxes and other taxes. Tax revenues are expected to decline as a result of decreasing sales and transient occupancy taxes.

Fees – Includes administrative fees, charges for services and permits. Fee revenues are expected to decrease slightly due to reduced swimming pool services during the shutdown.

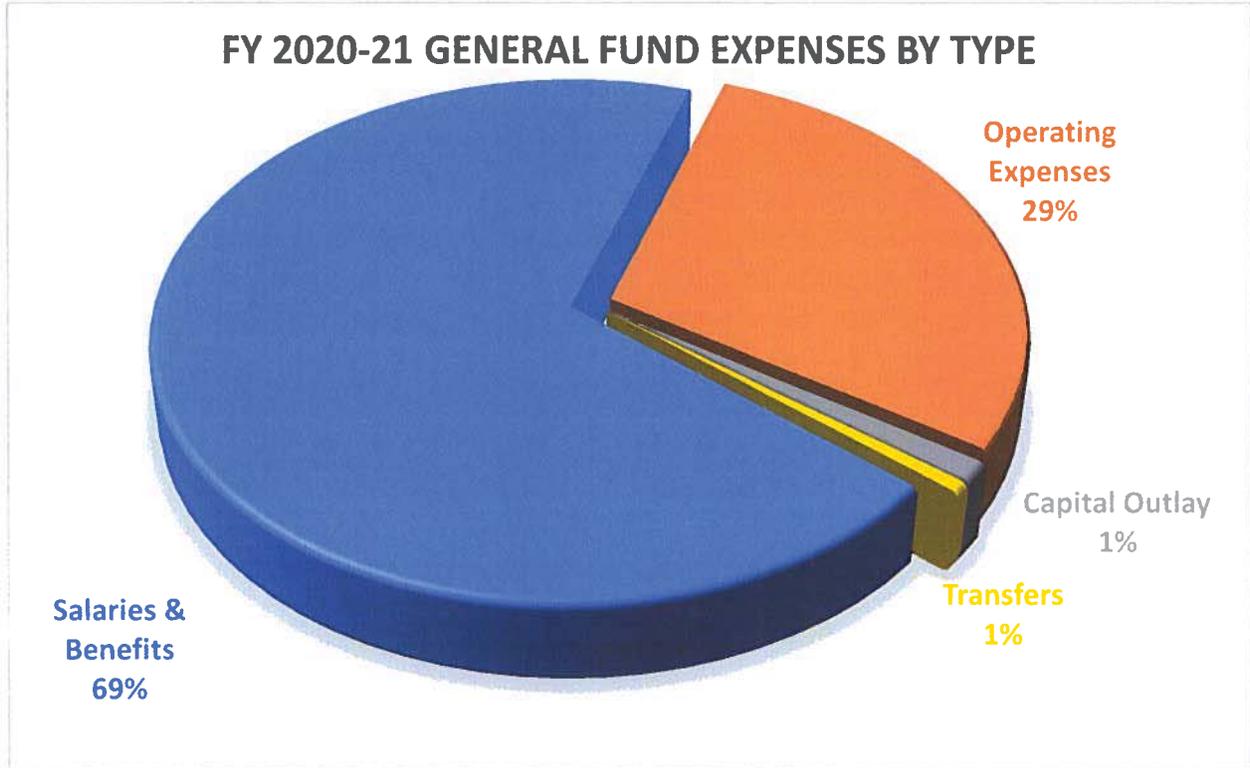
Transfers In – Transfers from other funds for cost allocation charges. The FY 2020-21 budget also includes a transfer from the Public Benefit Fund to maintain public safety operations.

Other – Miscellaneous revenues such as lease payments, rebates and reimbursements.

TRANSMITTAL OF ADOPTED BUDGET

General Fund Expenses

Original departmental budget requests were reduced to represent a base budget with limited additional expenses that were identified as necessary to maintain services and to address health and safety issues.



Salaries and Benefits – Increases in salary and benefit costs are the result of new public safety positions added during FY 2019-20, existing employment contracts, and rising California Public Employees’ Retirement System costs.

Operating Expenses – Decreases in operating expenses are the result of the reduction in one-time costs and purchases.

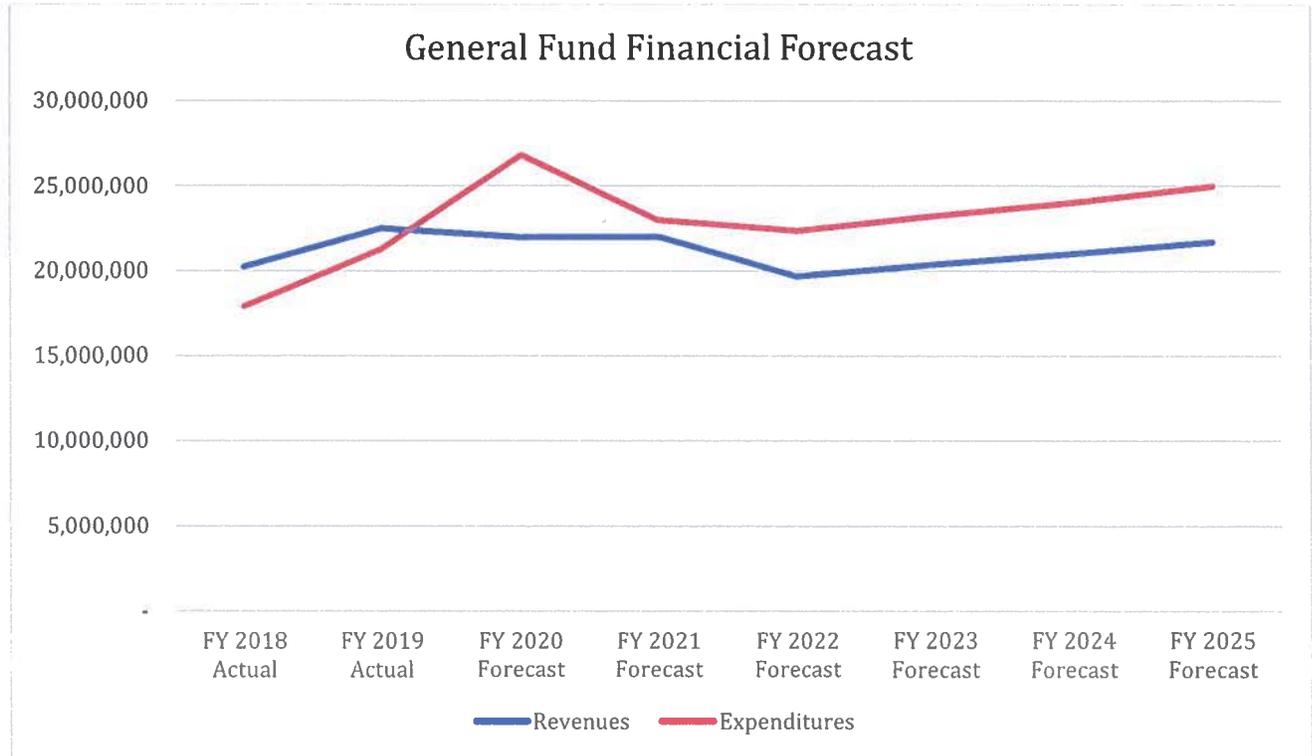
Capital Outlay – Requests were reduced to reflect only purchases that are necessary to maintain essential services. These items include broadband radios for the Police Department and a security system for the Municipal Service Center.

Transfers - The General Fund provides support to other funds to cover operational needs, such as the Recreation and Lighting & Landscaping District Funds. A transfer of \$75,000 to the PERS Stabilization Fund was maintained as we are expecting significant increases in PERS costs due to the decrease in interest earnings. All other reserve fund transfers were suspended for fiscal year 2020-21.

TRANSMITTAL OF ADOPTED BUDGET

General Fund Five-Year Financial Forecast

A five-year financial forecast is included in the introduction section of this budget document. The projections in this forecast adopt the conservative estimates of a longer economic recovery as provided by the City's economic advisors. The following chart demonstrates the effects of the reduced revenue on the General Fund's reserve balances.



Given the current trends, opportunities to reduce expenditures and increase revenues are under review. Quarterly budget updates will be provided during FY 2020-21.

Other Funds

While the focus of this Transmittal Letter has largely been on the General Fund, the fiscal health of the Water Fund and the Lighting and Landscape District Funds continue to be challenged.

Water – Water revenues have been budgeted at the current approved rates. The threat of the initiative to reduce the user rates during the November 2020 election causes uncertainty in the trajectory of water operations. If the initiative is successful, a new budget with significantly reduced revenues and expenditures will be developed. The current level of service is not sustainable under the previous rate structure.

Lighting & Landscape Districts – Many of the rates approved for the Lighting and Landscaping Districts did not include an inflationary adjustment. These rates have become obsolete over many years and maintenance of the districts has been challenging under the fiscal constraints.

Concluding Remarks

The current economic climate of widespread business closure and disruption is unprecedented and correspondingly, unpredictable. The City's economic advisors continue to provide updated projections and the Finance Department will provide the Council with quarterly reports on the financial results. Despite the fiscal challenges, this budget maintains current levels of service in all operating areas and addresses corrections needed for health and safety.

The development and delivery of the adopted budget to Council is a culmination of months of work from staff throughout the organization. We would like to thank the City Council for their commitment to the serving the Community. We would also like to recognize the City's Executive Staff and their teams for supporting the budget development process. Finally, we would be remiss if we did not acknowledge the members of the Finance Department, who drove the process to develop the budget and prepare this document.

Respectfully submitted



Jim Lindley
City Manager



Kate Zawadzki
Finance Director

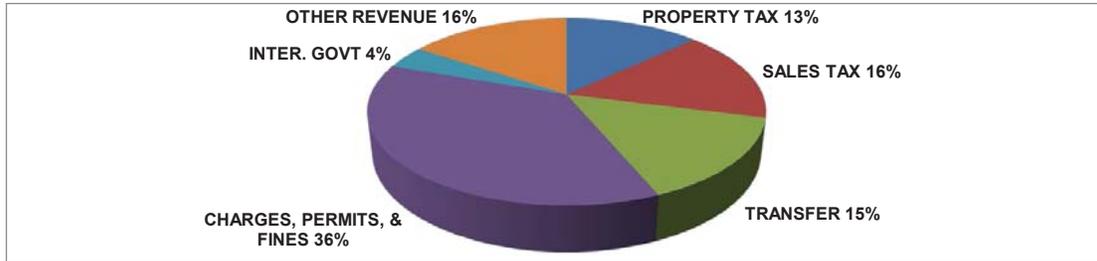
CITY OF DIXON
2020-21 ADOPTED REVENUE BUDGETS BY DEPARTMENT
& PRIOR YEAR REVENUES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2018	ACTUAL 2019	ESTIMATED 2020	ADOPTED 2021
General Fund and Sub Funds				
General Fund	19,131,210	21,233,101	18,683,380	19,232,963
Contingency	12,618	52,301	19,607	10,000
Council Discretionary Fund	72,390	139,994	79,863	76,700
Recreation	50,971	45,212	36,206	59,300
Community Support	12,114	12,624	12,119	12,050
Public Benefit	12,562	742,203	1,237,234	1,200,600
User Technology Fee	31,694	33,558	32,016	22,386
Planning Agreements	153,280	295,075	322,916	353,150
Equipment Replacement	13,920	25,013	8,811	4,700
Building Reserve	908	6,101	4,068	1,100
Infrastructure Reserve	1,589	7,045	1,376	600
Technology Replacement	698	2,049	2,596	530
PERS Stabilization Fund	1,010	5,732	3,583	1,000
OPEB Reserve	7,726	44,152	21,942	6,700
<i>General and Sub Funds Total</i>	19,502,690	22,644,160	20,465,715	20,981,779
	-	-	-	-
Enterprise				
Sewer Operating Reserve	-	4,222	9,588	1,950
Sewer OPEB Reserve	842	5,200	2,616	750
Sewer - O&M	4,477,875	4,758,731	4,320,742	4,554,930
SRF Reserve	12,489	55,955	22,441	10,000
Sewer Equipment Replacement	3,124	6,716	3,009	1,200
Sewer SRF Debt	8,217	26,804	9,680	4,000
Sewer - Improvements	1,194,647	1,283,081	1,459,885	2,346,424
Sewer-Rehab Projects	4,900	10,285	4,190	-
Sewer Capital Mixed	(15)	7,042	2,809	-
Water Operations & Maintenance	1,829,922	2,146,853	3,224,567	3,360,181
Water Operating Reserve	2,192	18,756	9,444	3,100
Water Capital Reserve	2,686	12,991	6,976	2,100
Water Capital Projects	117,419	167,193	68,318	26,630
Water Capital Projects Rehab	-	2	441	130,000
Water OPEB Reserve	-	-	804	500
Transit	1,053,008	960,222	784,732	1,616,838
Transit OPEB Reserve	-	-	2,144	250
<i>Enterprise Total</i>	8,707,306	9,464,056	9,932,385	12,058,853
	-	-	-	-
Grants and Special Revenue				
Home Loan	1,868	6,721	585	190
CDBG Home Rehab Loan	87,301	4,403	1,750	-
CA Used Oil	5,361	5,497	(9)	5,500
Police Grants	140,915	162,851	158,072	181,800
CDBG	42,163	31,899	15,462	2,820
CDBG Rehabilitation Grant	(9)	9	-	-
Gas Tax	420,736	429,562	464,030	482,884
Road Maint & Rehab (RMRA)	88,954	397,824	541,952	341,774
Traffic Safety	32,010	51,941	35,565	36,000
CASp Certification & Training	-	11,515	4,284	4,125
Police - Asset Forfeiture	22	100	40	-
<i>Grants and Special Revenue Total</i>	819,322	1,102,322	1,221,732	1,055,093
	-	-	-	-

CITY OF DIXON
2020-21 ADOPTED REVENUE BUDGETS BY DEPARTMENT
& PRIOR YEAR REVENUES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2018	ACTUAL 2019	ESTIMATED 2020	ADOPTED 2021
Capital Projects	-	-	-	-
Unrestricted CIP	1,724	1,769	10,270	470
Capital Funds - Comm Dev	1	5	2	-
Fire	178,313	718,869	192,212	393,760
Police	75,030	320,378	78,938	151,870
City Facilities	109,907	465,468	141,358	307,773
Public Works	30,980	132,526	14,074	59,670
Storm Drainage	92,294	245,085	270,299	192,000
Transportation	129,968	622,330	862,473	282,248
Parkway Blvd Overcrossing	308,577	352,348	494,019	1,114,944
Transit CIP	-	-	-	50,000
Recreation CIP	1,019,196	875,458	1,163,208	2,930,831
Parks CIP	52,749	528,116	151,937	4,057
Agricultural Land Mitigation	464	2,080	48,146	-
CFD 2013-1 Parklane Construct	4,587	258	38,869	-
CFD 2015-1 Valley Glen II Cons	11,005	5,990	13,629	-
<i>Capital Projects Total</i>	2,014,796	4,270,679	3,479,433	5,487,623
	-	-	-	-
Special Assessments /Lighting & Landscape	-	-	-	-
Lighting & Landscaping #1-10	164,760	166,859	167,770	170,911
CFD 2003-1 Valley Glen	96,485	129,847	153,680	147,254
CFD Pond C / Lateral Two	71,822	78,704	79,573	78,258
Assessment District Trust	690,582	360,559	50,407	-
West A St Assessment District	430,256	452,955	12,643,134	775,000
N First St Assessment District	4,752,069	243,457	503,168	505,371
CFD 2013-1 Parklane Debt Svc	-	5,232,916	-	-
<i>Special Assessments /Lighting & Landscape Total</i>	6,205,974	6,665,297	13,597,732	1,676,794
	-	-	-	-
Debt Service	-	-	-	-
DPFA - Reassessment Revenue Bonds	667,324	681,336	1,270,725	-
<i>Debt Service Total</i>	667,324	681,336	1,270,725	-
	-	-	-	-
Successor Agency	-	-	-	-
Low and Mod Inc Hsg Asset Fund	556	58,578	1,893	550
RDA Obligation Retirement Fund	381,236	409,852	372,529	295,156
<i>Successor Agency Total</i>	381,792	468,430	374,422	295,706
	-	-	-	-
Totals	38,299,205	45,296,280	50,342,144	41,555,848

CITY OF DIXON
FY 2021 BUDGET REVENUE BY SOURCE
INCLUDES TRANSFERS



FUND	PROPERTY TAX	SALES TAX	TRANSFER	CHARGES, PERMITS, & FINES	INTER. GOVT	OTHER REVENUE	TOTAL
100 General Fund	4,624,812	7,687,871	2,753,998	3,243,028	5,300	3,671,952	21,986,961
101 Contingency	-	-	-	-	-	10,000	10,000
102 Council Contingency Fund	-	-	-	75,000	-	1,700	76,700
103 Recreation	-	-	5,664	59,300	-	-	64,964
105 Community Support	-	-	-	-	-	12,050	12,050
107 Public Benefit	-	-	-	-	-	1,200,600	1,200,600
108 User Technology Fee	-	-	-	-	22,286	100	22,386
190 Planning Agreements	-	-	-	352,500	-	650	353,150
275 Lease Financing	-	-	270,337	-	-	-	270,337
303 Sewer Operating Reserve	-	-	-	-	-	1,950	1,950
304 Sewer OPEB Reserve	-	-	-	-	-	750	750
305 Sewer - O&M	-	-	-	4,479,024	-	75,906	4,554,930
306 SRF Reserve	-	-	-	-	-	10,000	10,000
307 Sewer Equipment Replacement	-	-	50,000	-	-	1,200	51,200
308 Sewer Debt	-	-	167,889	-	-	-	167,889
309 Sewer SRF Debt	-	-	1,721,739	-	-	4,000	1,725,739
310 Sewer - Improvements	-	-	-	2,310,424	-	36,000	2,346,424
315 Sewer-Rehab Projects	-	-	163,074	-	-	-	163,074
316 Sewer Capital Mixed	-	-	210,116	-	-	-	210,116
331 Water Operations & Maintenance	-	-	-	3,351,881	-	8,300	3,360,181
332 Water Operating Reserve	-	-	-	-	-	3,100	3,100
333 Water Capital Reserve	-	-	100,000	-	-	2,100	102,100
334 Water Capital Projects	-	-	-	25,000	-	1,630	26,630
335 Water Capital Projects Rehab	-	-	1,401,952	130,000	-	-	1,531,952
336 Water OPEB Reserve	-	-	-	-	-	500	500
350 Transit	-	-	-	70,000	1,543,338	3,500	1,616,838
351 Transit OPEB Reserve	-	-	-	-	-	250	250
400 Unrestricted CIP	-	-	-	-	-	470	470
401 Pardi Market Project	-	-	50,000	-	-	-	50,000
410 Fire	-	-	-	389,760	-	4,000	393,760
420 Police	-	-	-	150,000	-	1,870	151,870
430 City Facilities	-	-	-	305,040	-	2,733	307,773
440 Public Works	-	-	-	57,840	-	1,830	59,670
450 Storm Drainage	-	-	-	192,000	-	-	192,000
460 Transportation	-	-	-	109,248	135,000	38,000	282,248
461 Parkway Blvd Overcrossing	-	-	-	-	-	1,114,944	1,114,944
470 Transit CIP	-	-	74,913	-	50,000	-	124,913
480 Recreation CIP	-	-	-	2,420,544	-	510,287	2,930,831
481 Parks CIP	-	-	-	-	-	4,057	4,057
525 Home Loan	-	-	-	-	-	190	190
527 Low and Mod Inc Hsg Asset Fund	-	-	-	-	-	550	550
530 Gas Tax	-	-	-	-	-	482,884	482,884
531 Road Maint & Rehab (RMRA)	-	-	-	-	-	341,774	341,774
540 Traffic Safety	-	-	-	36,000	-	-	36,000
545 CASp Certification & Training	-	-	-	-	-	4,125	4,125
550 CA Used Oil	-	-	-	-	5,500	-	5,500
560 Police Grants	-	-	-	-	180,000	1,800	181,800
570 CDBG	-	-	-	-	-	2,820	2,820
600 Lighting & Landscaping #1-10	170,911	-	69,594	-	-	-	240,505
651 CFD 2003-1 Valley Glen	147,254	-	-	-	-	-	147,254
655 CFD Pond C / Lateral Two	78,258	-	-	-	-	-	78,258
725 CFD 2013-1 Parklane Debt Svc	775,000	-	-	-	-	-	775,000
726 CFD 2015-1 Valley Glen II Debt	502,260	-	-	-	-	3,111	505,371
740 RDA Obligation Retirement Fund	295,156	-	-	-	-	-	295,156
820 Equipment Replacement	-	-	-	2,500	-	2,200	4,700
830 Building Reserve	-	-	-	-	-	1,100	1,100
831 Infrastructure Reserve	-	-	-	-	-	600	600
832 Technology Replacement	-	-	-	-	-	530	530
840 PERS Stabilization Fund	-	-	75,000	-	-	1,000	76,000
841 OPEB Reserve	-	-	-	-	-	6,700	6,700
TOTAL	6,593,651	7,687,871	7,114,276	17,759,089	1,941,424	7,573,813	48,670,124

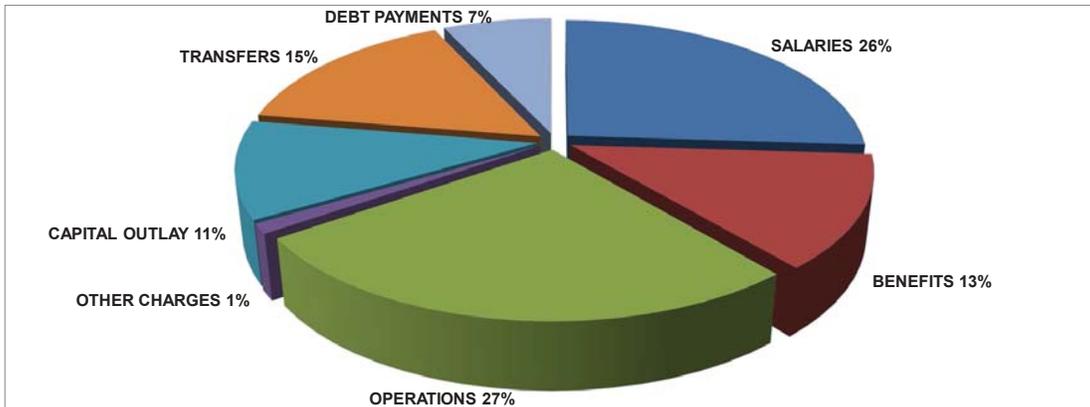
**CITY OF DIXON
2020-21 ADOPTED EXPENDITURES BUDGETS BY DEPARTMENT
& PRIOR YEAR EXPENDITURES
(WITHOUT TRANSFERS)**

PROGRAM/FUNCTION	ACTUAL 2018	ACTUAL 2019	ESTIMATED 2020	ADOPTED 2021
General Fund (by Department)				
Non-departmental	162,065	156,389	201,371	197,904
City Council	22,825	25,634	164,748	163,731
City Manager	30,746	29,255	327,591	333,306
City Clerk	21,734	23,733	414,068	487,859
Admin Services	70,111	97,974	1,345,963	1,038,735
Human Resources	12,086	16,565	378,459	443,071
Information Technology	-	-	-	454,848
City Attorney	55,000	25,000	617,500	680,000
General Liability Insurance	244,599	33,065	357,723	435,537
Community Development	26,768	35,205	801,073	809,244
Engineering	33,127	24,474	1,869,635	2,460,969
Park Maintenance	49,233	70,594	2,697,309	2,149,936
Street Maintenance	16,443	32,482	656,081	744,209
Storm Drain Maintenance	7,859	8,602	220,616	192,620
Police	238,113	253,801	5,945,693	6,762,703
Fire	238,164	256,476	5,104,972	5,000,718
Recreation	35,563	43,791	293,430	324,425
Senior Multi-Use Center	4,785	6,123	250,957	154,422
General Fund Total	1,269,221	1,139,163	21,647,189	22,834,237
Council Contingency Fund	110,574	192,941	20,000	-
Recreation	38,947	41,999	49,418	55,993
Community Support	10,500	9,000	20,000	12,000
Public Benefit	113,941	66,917	302,000	45,600
User Technology Fee	16,670	16,862	18,000	-
Planning Agreements	201,135	381,414	105,450	352,500
	491,767	709,133	514,868	466,093
General and Sub Funds Total	1,760,988	1,848,296	22,162,057	23,300,330
Enterprise				
Sewer - O&M	2,821,873	2,314,947	1,719,850	2,115,584
Sewer Debt	16,911	12,123	172,722	167,889
Sewer SRF Debt	129,403	546,831	1,721,739	1,721,739
Sewer - Improvements	1,438,106	1,357,530	-	-
Sewer-Rehab Projects	302,075	4,916	612,000	161,500
Sewer Capital Mixed	11,955	10,675	212,100	207,500
Water Operations & Maintenance	1,978,782	2,353,912	1,544,540	1,614,346
Water Capital Projects	-	1,671	-	5,000
Water Capital Projects Rehab	79,191	571,424	1,367,500	1,506,500
Transit O&M	1,184,266	843,999	1,166,026	880,371
Enterprise Total	7,962,562	8,018,026	8,516,477	8,380,429

CITY OF DIXON
2020-21 ADOPTED EXPENDITURES BUDGETS BY DEPARTMENT
& PRIOR YEAR EXPENDITURES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2018	ACTUAL 2019	ESTIMATED 2020	ADOPTED 2021
Special Revenue and Grants				
Road Maint & Rehab (RMRA)	-	2,471	525,000	284,000
CASp Certification & Training	-	1,899	7,500	7,500
CA Used Oil	4,521	4,577	5,500	5,250
Police Grants	208,365	86,772	266,078	272,715
CDBG	1,078	5,930	500	500
Gas Tax	166,204	116,645	180,779	112,951
Traffic Safety	25,375	79,920	42,000	35,000
Special Revenue and Grants Total	424,052	298,214	1,027,357	717,916
Capital Projects				
Unrestricted CIP	1,074,164	179,161	200,000	-
Pardi Market Project	108,040	64,664	458,700	50,000
Public Works	4,712	16,834	-	55,000
Storm Drainage	84,874	321,985	-	-
Core Area Drainage	-	-	-	-
Transportation	183,675	43,483	935,000	960,000
Parkway Blvd Overcrossing	84,956	39,179	7,500	2,395,000
Transit CIP	6,957	11,345	77,335	124,913
Recreation CIP	190,695	874,712	-	195,000
Parks CIP	472	2,286	-	85,000
CFD 2013-1 Parklane Construct	951,845	27	-	-
Capital Projects Total	2,690,388	1,553,675	1,678,535	3,864,913
Special Assessment and CFDs				
Lighting & Landscaping #1-10	294,423	280,655	244,826	223,982
CFD 2003-1 Valley Glen	225,727	84,212	608,080	470,551
CFD Pond C / Lateral Two	21,900	23,198	128,813	176,200
N First St Assessment District	653,929	649,024	656,892	-
CFD 2013-1 Parklane Debt Svc	404,135	410,801	425,180	757,076
CFD 2015-1 Valley Glen II Debt	234,616	187,451	230,595	484,843
2019 CFD 2015-1 Val Glen II DS	-	197,631	228,705	-
Special Assessment and CFDs Total	1,834,730	1,832,972	2,523,091	2,112,652
Debt Service				
Lease Financing	265,372	267,995	274,557	270,337
DPFA - Reassessment Rev Bds	610,605	610,921	609,594	-
Debt Service Total	875,977	878,916	884,151	270,337
Successor Agency				
Low and Mod Inc Hsg Asset Fund	-	8	-	-
RDA Obligation Retirement Fund	46,940	45,118	289,609	303,273
Successor Agency Total	46,940	45,126	289,609	303,273
TOTALS	15,595,638	14,475,225	37,081,277	38,949,850

CITY OF DIXON
FY 2021 BUDGET EXPENDITURE BY ELEMENT
INCLUDES TRANSFERS



FUND	SALARIES	BENEFITS	OPERATIONS	OTHER CHARGES	CAPITAL OUTLAY	TRANSFERS	DEBT PAYMENTS	TOTAL
100 General Fund	10,700,407	5,171,158	6,672,672	-	290,000	150,258	-	22,984,495
101 Contingency	-	-	-	-	-	-	-	-
102 Council Contingency Fund	-	-	-	-	-	-	-	-
103 Recreation	25,725	1,268	29,000	-	-	5,398	-	61,391
105 Community Support	-	-	12,000	-	-	-	-	12,000
107 Public Benefit	-	-	45,600	-	-	1,675,000	-	1,720,600
108 User Technology Fee	-	-	-	-	-	-	-	-
190 Planning Agreements	-	-	277,500	-	75,000	-	-	352,500
275 Lease Financing	-	-	-	270,337	-	-	-	270,337
281 DPFA - Reassessment Rev Bds	-	-	-	-	-	-	-	-
305 Sewer - O&M	423,564	316,176	1,154,844	-	221,000	1,936,062	-	4,051,646
306 SRF Reserve	-	-	-	-	-	-	-	-
307 Sewer Equipment Replacement	-	-	-	-	-	-	-	-
308 Sewer Debt	-	-	-	167,889	-	-	-	167,889
309 Sewer SRF Debt	-	-	-	-	-	-	1,721,739	1,721,739
310 Sewer - Improvements	-	-	-	-	-	718,364	-	718,364
315 Sewer-Rehab Projects	-	-	35,000	-	126,500	1,574	-	163,074
316 Sewer Capital Mixed	-	-	30,000	-	177,500	2,616	-	210,116
331 Water Operations & Maintenance	319,661	142,275	1,132,410	-	20,000	1,696,495	-	3,310,841
334 Water Capital Projects	-	-	5,000	-	-	1,986	-	6,986
335 Water Capital Projects Rehab	-	-	367,500	-	1,139,000	10,300	-	1,516,800
350 Transit O&M	396,856	220,695	262,820	-	-	182,516	-	1,062,887
400 Unrestricted CIP	-	-	-	-	-	50,000	-	50,000
401 Pardi Market Project	-	-	-	-	50,000	-	-	50,000
410 Fire	-	-	-	-	-	138,153	-	138,153
420 Police	-	-	-	-	-	56,811	-	56,811
430 City Facilities	-	-	-	-	-	83,910	-	83,910
440 Public Works	-	-	-	-	55,000	2,926	-	57,926
450 Storm Drainage	-	-	-	-	-	-	-	-
451 Core Area Drainage	-	-	-	-	-	-	-	-
460 Transportation	-	-	725,000	-	235,000	10,696	-	970,696
461 Parkway Blvd Overcrossing	-	-	100,000	-	2,295,000	-	-	2,395,000
470 Transit CIP	-	-	5,000	74,913	45,000	-	-	124,913
480 Recreation CIP	-	-	5,000	-	190,000	13,645	-	208,645
481 Parks CIP	-	-	50,000	-	35,000	2,383	-	87,383
490 Agricultural Land Mitigation	-	-	-	-	-	-	-	-
491 CFD 2013-1 Parklane Construct	-	-	-	-	-	-	-	-
492 CFD 2015-1 Valley Glen II Cons	-	-	-	-	-	-	-	-
525 Home Loan	-	-	-	-	-	-	-	-
526 CDBG Home Rehab Loan	-	-	-	-	-	-	-	-
527 Low and Mod Inc Hsg Asset Fund	-	-	-	-	-	-	-	-
530 Gas Tax	25,725	14,226	47,000	-	26,000	329,444	-	442,395
531 Road Maint & Rehab (RMRA)	-	-	284,000	-	-	1,640	-	285,640
540 Traffic Safety	-	-	35,000	-	-	2,291	-	37,291
545 CAsp Certification & Training	-	-	7,500	-	-	-	-	7,500
550 CA Used Oil	-	-	5,250	-	-	-	-	5,250
560 Police Grants	53,682	26,418	192,615	-	-	-	-	272,715
561 Police - Asset Forfeiture	-	-	-	-	-	-	-	-
570 CDBG	-	-	500	-	-	-	-	500
572 CDBG Rehabilitation Grant	-	-	-	-	-	-	-	-
600 Lighting & Landscaping #1-10	-	-	223,982	-	-	16,257	-	240,239
651 CFD 2003-1 Valley Glen	25,725	14,226	361,600	-	69,000	13,092	-	483,643
655 CFD Pond C / Lateral Two	-	-	132,200	-	44,000	2,686	-	178,886
720 N First St Assessment District	-	-	-	-	-	-	-	-
725 CFD 2013-1 Parklane Debt Svc	-	-	20,550	-	-	6,237	736,526	763,313
726 CFD 2015-1 Valley Glen II Debt	-	-	16,223	-	-	3,536	468,620	488,379
727 2019 CFD 2015-1 Val Glen II DS	-	-	-	-	-	-	-	-
740 RDA Obligation Retirement Fund	-	-	16,798	3,490	-	-	282,985	303,273
790 Dixon Fire Protection District	-	-	-	-	-	-	-	-
791 DFPD Developer Fees	-	-	-	-	-	-	-	-
820 Equipment Replacement	-	-	-	-	-	-	-	-
830 Building Reserve	-	-	-	-	-	-	-	-
831 Infrastructure Reserve	-	-	-	-	-	-	-	-
832 Technology Replacement	-	-	-	-	-	-	-	-
TOTAL	11,971,345	5,906,442	12,252,564	516,629	5,093,000	7,114,276	3,209,870	46,064,126

Guide to the Document

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

Document Organization

Budget Process / Calendar / Policies

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

Budget Overview

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

Summary Information

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

General Fund and Sub Funds

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

Other Funds

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

Appendix

This section contains a glossary and list of acronyms.

CITY OF DIXON

BUDGET OVERVIEW FY2020 and FY2021

GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	General Fund ¹ 100	Contingency 101	Council Discretionary 102	Recreation 103
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2019	50,982,982	10,866,815	1,653,900	286,996	1,196
Estimated Revenue & Transfers	76,180,288	21,940,689	27,195	546,993	42,347
Total Projected Available Resources	127,163,270	32,807,504	1,681,095	833,989	43,544
Estimated Expenditures	86,678,815	26,518,039	445,430	465,430	47,116
Estimated Ending Fund Balance - June 30, 2020	<u>40,209,897</u>	<u>6,289,465</u>	<u>1,235,665</u>	<u>368,559</u>	<u>(3,573)</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2020	40,209,897	6,289,465	1,235,665	368,559	(3,573)
Adopted Revenue & Transfers	48,670,124	21,986,961	10,000	76,700	64,964
Total Projected Available Resources	88,880,021	28,276,426	1,245,665	445,259	61,391
Adopted Appropriations	46,064,126	22,984,495	-	-	61,391
Estimated Ending Fund Balance - June 30, 2021	<u>42,815,895</u>	<u>5,291,931</u>	<u>1,245,665</u>	<u>445,259</u>	<u>-</u>

¹ General Fund includes one time items

CITY OF DIXON

BUDGET OVERVIEW FY2020 and FY2021

GENERAL FUND AND SUB FUNDS

	Community Support 105	Public Benefit 107	User Technology Fee 108	Planning 190	Equipment Replacement Reserve 820	Building Reserve 830
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	23,446	(30,293)	32,044	(28,789)	535,004	247,895
Estimated Revenue & Transfers	12,206	1,176,625	30,015	333,900	108,708	103,400
Total Projected Available Resources	35,652	1,146,332	62,059	305,111	643,712	351,295
Estimated Expenditures	12,000	431,714	74,315	332,000	117,625	133,570
Estimated Ending Fund Balance - June 30, 2020	<u>23,652</u>	<u>714,618</u>	<u>(12,256)</u>	<u>(26,889)</u>	<u>526,087</u>	<u>217,725</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	23,652	714,618	(12,256)	(26,889)	526,087	217,725
Adopted Revenue & Transfers	12,050	1,200,600	22,386	353,150	4,700	1,100
Total Projected Available Resources	35,702	1,915,218	10,130	326,261	530,787	218,825
Adopted Appropriations	12,000	1,720,600	-	352,500	-	-
Estimated Ending Fund Balance - June 30, 2021	<u>23,702</u>	<u>194,618</u>	<u>10,130</u>	<u>(26,239)</u>	<u>530,787</u>	<u>218,825</u>

CITY OF DIXON

BUDGET OVERVIEW FY2020 and FY2021

GENERAL FUND AND SUB FUNDS

	Infrastructure Reserve 831	Technology Replacement 832	PERS Stabilization 840	PERS OPEB 841	GF & SUB FUNDS TOTAL
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2019	159,174	122,912	223,405	1,555,324	15,649,029
Estimated Revenue & Transfers	1,840	41,600	78,046	20,000	24,463,564
Total Projected Available Resources	161,014	164,512	301,451	1,575,324	40,112,593
Estimated Expenditures	86,000	15,000	-	-	28,678,240
Estimated Ending Fund Balance - June 30, 2020	<u>75,014</u>	<u>149,512</u>	<u>301,451</u>	<u>1,575,324</u>	<u>11,434,354</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2020	75,014	149,512	301,451	1,575,324	11,434,354
Adopted Revenue & Transfers	600	530	76,000	6,700	23,816,441
Total Projected Available Resources	75,614	150,042	377,451	1,582,024	35,250,795
Adopted Appropriations	-	-	-	-	25,130,986
Estimated Ending Fund Balance - June 30, 2021	<u>75,614</u>	<u>150,042</u>	<u>377,451</u>	<u>1,582,024</u>	<u>10,119,809</u>

CITY OF DIXON

BUDGET OVERVIEW FY2020 and FY2021

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
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	399,959	168,847	5,213,957	1,819,259	207,486	-
Estimated Revenue & Transfers	174,515	67,223	4,708,962	30,051	53,611	172,722
Total Projected Available Resources	574,474	236,070	9,922,919	1,849,310	261,097	172,722
Estimated Expenditures	-	-	4,431,129	-	25,100	172,722
Estimated Ending Fund Balance - June 30, 2020	<u>574,474</u>	<u>236,070</u>	<u>5,491,790</u>	<u>1,849,310</u>	<u>235,997</u>	<u>-</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	574,474	236,070	5,491,790	1,849,310	235,997	-
Adopted Revenue & Transfers	1,950	750	4,554,930	10,000	51,200	167,889
Total Projected Available Resources	576,424	236,820	10,046,720	1,859,310	287,197	167,889
Adopted Appropriations	-	-	4,051,646	-	-	167,889
Estimated Ending Fund Balance - June 30, 2021	<u>576,424</u>	<u>236,820</u>	<u>5,995,074</u>	<u>1,859,310</u>	<u>287,197</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 FY2020 and FY2021

ENTERPRISE FUNDS*

	SRF Debt Service 309	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316	Water O&M 331
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2019	914,444	3,679,596	339,705	248,971	403,412
Estimated Revenue & Transfers	1,733,678	1,725,796	644,104	419,222	3,094,943
Total Projected Available Resources	2,648,122	5,405,392	983,809	668,193	3,498,355
Estimated Expenditures	1,721,739	799,343	644,104	419,222	3,185,600
Estimated Ending Fund Balance - June 30, 2020	<u>926,383</u>	<u>4,606,049</u>	<u>339,705</u>	<u>248,971</u>	<u>312,755</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2020	926,383	4,606,049	339,705	248,971	312,755
Adopted Revenue & Transfers	1,725,739	2,346,424	163,074	210,116	3,360,181
Total Projected Available Resources	2,652,122	6,952,473	502,779	459,087	3,672,936
Adopted Appropriations	1,721,739	718,364	163,074	210,116	3,310,841
Estimated Ending Fund Balance - June 30, 2021	<u>930,383</u>	<u>6,234,109</u>	<u>339,705</u>	<u>248,971</u>	<u>362,095</u>

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CITY OF DIXON

BUDGET OVERVIEW FY2020 and FY2021

ENTERPRISE FUNDS*

	Water Ops Reserve 332	Water Capital Reserve 333	Water CIP 334	Water Capital Rehab 335	Water OPEB Reserve 336
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2019	724,259	477,983	(218,567)	4,810	-
Estimated Revenue & Transfers	9,000	106,236	157,219	1,354,592	98,254
Total Projected Available Resources	733,259	584,219	(61,348)	1,359,402	98,254
Estimated Expenditures	-	-	95,730	1,368,762	-
Estimated Ending Fund Balance - June 30, 2020	<u>733,259</u>	<u>584,219</u>	<u>(157,078)</u>	<u>(9,360)</u>	<u>98,254</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2020	733,259	584,219	(157,078)	(9,360)	98,254
Adopted Revenue & Transfers	3,100	102,100	26,630	1,531,952	500
Total Projected Available Resources	736,359	686,319	(130,448)	1,522,592	98,754
Adopted Appropriations	-	-	6,986	1,516,800	-
Estimated Ending Fund Balance - June 30, 2021	<u>736,359</u>	<u>686,319</u>	<u>(137,434)</u>	<u>5,792</u>	<u>98,754</u>

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CITY OF DIXON

BUDGET OVERVIEW FY2020 and FY2021

	ENTERPRISE FUNDS*		
	Transit 350	Transit OPEB Reserve 351	ENTERPRISE FUNDS TOTAL
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2019	517,566	-	14,901,686
Estimated Revenue & Transfers	1,339,028	262,009	16,151,165
Total Projected Available Resources	1,856,594	262,009	31,052,851
Estimated Expenditures	1,855,942	-	14,719,393
Estimated Ending Fund Balance - June 30, 2020	652	262,009	16,333,458
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2020	652	262,009	16,333,458
Adopted Revenue & Transfers	1,616,838	250	15,873,623
Total Projected Available Resources	1,617,490	262,259	32,207,081
Adopted Appropriations	1,062,887	-	12,930,342
Estimated Ending Fund Balance - June 30, 2021	554,603	262,259	19,276,739

* 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 FY2020 and FY2021

	GRANT FUNDS					GRANT FUNDS TOTAL
	Home FTHB Loan Program 525	CDBG Home Rehab Loan 526	Used Oil Grant 550	Police Grants 560	CDBG 570	
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	46,702	141,909	456	230,611	109,149	528,826
Estimated Revenue & Transfers	570	-	5,500	188,522	5,947	200,539
Total Projected Available Resources	47,272	141,909	5,956	419,132	115,096	729,366
Estimated Expenditures	-	-	5,250	322,948	500	328,698
Estimated Ending Fund Balance - June 30, 2020	<u>47,272</u>	<u>141,909</u>	<u>706</u>	<u>96,185</u>	<u>114,596</u>	<u>400,668</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	47,272	141,909	706	96,185	114,596	400,668
Adopted Revenue & Transfers	190	-	5,500	181,800	2,820	190,310
Total Projected Available Resources	47,462	141,909	6,206	277,985	117,416	590,978
Adopted Appropriations	-	-	5,250	272,715	500	278,465
Estimated Ending Fund Balance - June 30, 2021	<u>47,462</u>	<u>141,909</u>	<u>956</u>	<u>5,270</u>	<u>116,916</u>	<u>312,513</u>

CITY OF DIXON

BUDGET OVERVIEW FY2020 and FY2021

SPECIAL REVENUE FUNDS

	Gas Tax 530	Road Maint. & Rehab (RMRA) 531	Traffic Safety 540	CASp 545	Asset Forfeiture 561	SPECIAL REVENUE FUNDS TOTAL
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	302,513	487,699	3,988	9,616	3,266	807,082
Estimated Revenue & Transfers	390,984	775,447	38,801	4,188	-	1,209,419
Total Projected Available Resources	693,496	1,263,146	42,789	13,804	3,266	2,016,501
Estimated Expenditures	727,136	1,106,266	41,122	6,750	-	1,881,274
Estimated Ending Fund Balance - June 30, 2020	<u>(33,639)</u>	<u>156,880</u>	<u>1,667</u>	<u>7,054</u>	<u>3,266</u>	<u>135,227</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	(33,639)	156,880	1,667	7,054	3,266	135,227
Adopted Revenue & Transfers	482,884	341,774	36,000	4,125	-	864,783
Total Projected Available Resources	449,245	498,654	37,667	11,179	3,266	1,000,010
Adopted Appropriations	442,395	285,640	37,291	7,500	-	772,826
Estimated Ending Fund Balance - June 30, 2021	<u>6,850</u>	<u>213,014</u>	<u>376</u>	<u>3,679</u>	<u>3,266</u>	<u>227,184</u>

CITY OF DIXON

BUDGET OVERVIEW FY2020 and FY2021

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	CIP 400	Pardi Market Project 401	Comm. Dev 404	Fire 410	Police 420	City Facilities 430
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	53,071	(0.04)	181	838,059	377,211	548,708
Estimated Revenue & Transfers	724,052	1,697,716	-	187,410	70,520	138,524
Total Projected Available Resources	777,123	1,697,716	181	1,025,469	447,731	687,232
Estimated Expenditures	225,873	1,697,716	-	140,284	57,852	85,535
Estimated Ending Fund Balance - June 30, 2020	<u>551,250</u>	<u>-</u>	<u>181</u>	<u>885,185</u>	<u>389,879</u>	<u>601,697</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	551,250	-	181	885,185	389,879	601,697
Adopted Revenue & Transfers	470	50,000	-	393,760	151,870	307,773
Total Projected Available Resources	551,720	50,000	181	1,278,945	541,749	909,470
Adopted Appropriations	50,000	50,000	-	138,153	56,811	83,910
Estimated Ending Fund Balance - June 30, 2021	<u>501,720</u>	<u>-</u>	<u>181</u>	<u>1,140,792</u>	<u>484,938</u>	<u>825,560</u>

CITY OF DIXON

BUDGET OVERVIEW FY2020 and FY2021

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Public Works 440	Storm Drainage 450	Trans- portation 460	Parkway Blvd. Overcrossing 461	Transit 470
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2019	418,215	(1,000,911)	3,839,701	1,599,250	(233,946)
Estimated Revenue & Transfers	15,848	306,273	671,417	430,000	77,335
Total Projected Available Resources	434,063	(694,638)	4,511,118	2,029,250	(156,611)
Estimated Expenditures	99,098	243,698	2,014,851	562,272	78,435
Estimated Ending Fund Balance - June 30, 2020	<u>334,965</u>	<u>(938,336)</u>	<u>2,496,267</u>	<u>1,466,978</u>	<u>(235,046)</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2020	334,965	(938,336)	2,496,267	1,466,978	(235,046)
Adopted Revenue & Transfers	59,670	192,000	282,248	1,114,944	124,913
Total Projected Available Resources	394,635	(746,336)	2,778,515	2,581,922	(110,133)
Adopted Appropriations	57,926	-	970,696	2,395,000	124,913
Estimated Ending Fund Balance - June 30, 2021	<u>336,709</u>	<u>(746,336)</u>	<u>1,807,819</u>	<u>186,922</u>	<u>(235,046)</u>

CITY OF DIXON

BUDGET OVERVIEW FY2020 and FY2021

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Recreation CIP 480	Parks CIP 481	Ag. Land Mitigation 490	CFD 2013-1 (Parklane) Construction 491	CFD 2015-1 Valley Glen II Construction 492	CIP FUNDS TOTAL
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	3,386,654	2,061,416	67,618	-	1,291,585	13,246,812
Estimated Revenue & Transfers	2,712,272	12,172	-	10,690,801	12,254	17,746,593
Total Projected Available Resources	6,098,926	2,073,588	67,618	10,690,801	1,303,839	30,993,405
Estimated Expenditures	4,386,120	1,587,599	-	10,690,801	1,303,839	23,173,973
Estimated Ending Fund Balance - June 30, 2020	<u>1,712,806</u>	<u>485,989</u>	<u>67,618</u>	<u>-</u>	<u>-</u>	<u>7,819,432</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	1,712,806	485,989	67,618	-	-	7,819,432
Adopted Revenue & Transfers	2,930,831	4,057	-	-	-	5,612,536
Total Projected Available Resources	4,643,637	490,046	67,618	-	-	13,431,968
Adopted Appropriations	208,645	87,383	-	-	-	4,223,437
Estimated Ending Fund Balance - June 30, 2021	<u>4,434,992</u>	<u>402,663</u>	<u>67,618</u>	<u>-</u>	<u>-</u>	<u>9,208,531</u>

CITY OF DIXON

BUDGET OVERVIEW FY2020 and FY2021

SPECIAL ASSESSMENTS - L&L AND CFD FUNDS

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655	N.First Street 720	CFD 2013-1 Parklane 725
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2019	21,171	887,871	195,998	891,156	944,839
Estimated Revenue & Transfers	295,397	154,778	79,435	376,547	12,639,930
Total Projected Available Resources	316,567	1,042,649	275,433	1,267,703	13,584,769
Estimated Expenditures	316,829	690,489	128,595	1,267,703	11,487,976
Estimated Ending Fund Balance - June 30, 2020	<u>(262)</u>	<u>352,159</u>	<u>146,838</u>	<u>-</u>	<u>2,096,793</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2020	(262)	352,159	146,838	-	2,096,793
Adopted Revenue & Transfers	240,505	147,254	78,258	-	775,000
Total Projected Available Resources	240,243	499,413	225,096	-	2,871,793
Adopted Appropriations	240,239	483,643	178,886	-	763,313
Estimated Ending Fund Balance - June 30, 2021	<u>4</u>	<u>15,770</u>	<u>46,210</u>	<u>-</u>	<u>2,108,480</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2020 and FY2021

	SPECIAL ASSESSMENTS - L&L AND CFD FUNDS			DEBT SERVICE FUNDS		
	CFD 2015-1 VG II Debt 726	CFD 2015-1 VG II Debt 727	SPECIAL ASSMT / CFD & L&L FUNDS TOTAL	Lease Financing 275	DPFA Reassmt. Rev Bond 281	DEBT SERVICE FUNDS TOTAL
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	519,840	349,364	3,810,238	-	1,398,632	1,673,189
Estimated Revenue & Transfers	851,110	-	14,397,196	274,557	1,274,459	1,549,016
Total Projected Available Resources	1,370,950	349,364	18,207,435	274,557	2,673,091	3,222,205
Estimated Expenditures	415,497	349,364	14,656,453	274,557	2,673,091	2,947,648
Estimated Ending Fund Balance - June 30, 2020	<u>955,453</u>	<u>-</u>	<u>3,550,982</u>	<u>-</u>	<u>-</u>	<u>-</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	955,453	-	3,550,982	-	-	-
Adopted Revenue & Transfers	505,371	-	1,746,388	270,337	-	270,337
Total Projected Available Resources	1,460,824	-	5,297,370	270,337	-	270,337
Adopted Appropriations	488,379	-	2,154,460	270,337	-	270,337
Estimated Ending Fund Balance - June 30, 2021	<u>972,445</u>	<u>-</u>	<u>3,142,910</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF DIXON

BUDGET OVERVIEW FY2020 and FY2021

SUCCESSOR AGENCY FUNDS

	Housing Successor Agency 527	RDA Obligation Retirement 740	SUCCESSOR AGENCY FUNDS TOTAL
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2019	137,534	228,584	366,118
Estimated Revenue & Transfers	31,284	431,512	462,796
Total Projected Available Resources	168,818	660,096	828,915
Estimated Expenditures	-	293,138	293,138
Estimated Ending Fund Balance - June 30, 2020	<u>168,818</u>	<u>366,958</u>	<u>535,777</u>
FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2020	168,818	366,958	535,777
Adopted Revenue & Transfers	550	295,156	295,706
Total Projected Available Resources	169,368	662,114	831,483
Adopted Appropriations	-	303,273	303,273
Estimated Ending Fund Balance - June 30, 2021	<u>169,368</u>	<u>358,841</u>	<u>528,210</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
116	R	E	Fire VMWare ESXi Host	10,000	1.00	10,000
116	R	E	MD 3400 data storage for City Hall	21,000	1.00	21,000
143	N	E	Fiber connection between City Hall and Engineering buildings	20,000	1.00	20,000
152	R	B	MSC front office roof	10,000	1.00	10,000
152	N	E	Internet connectivity issues at MSC	10,000	1.00	10,000
152	R	E	MSC security system	15,000	1.00	15,000
152	R	E	Pressure washer	42,000	0.50	21,000
161	R	E	800 MHz portable and car police radios	175,000	1.00	175,000
172	R	B	Replace sliding glass door	8,000	1.00	8,000
GF Sub-Total						290,000

GF TOTAL	290,000
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OTHER FUNDS

Fund	(N)ew/ (R)eplace	Category*	Item Description	Cost/Unit	Quantity	Total
305-300	N	E	Pressure Washer	42,000	0.50	21,000
305-300	N	E	CAT backhoe for sludge mitigation	145,000	1.00	145,000
305-301	R	E	Push Camera	15,000	1.00	15,000
331	N	E	Valve Turner	20,000	1.00	20,000
560	N	E	Utility Terrain Vehicle (UTV), 4x4 for off road and specialized events	17,500	1.00	17,500
651-610	N	E	Security cameras with SCADA	30,000	1.00	30,000
Other Funds Total						248,500

N = New
R = Replacement

V = Vehicles
E = Equipment
F = Furniture/Fixtures

General Fund Total	290,000
Other Funds Total	248,500
Grand Total Approved Capital	538,500

CITY OF DIXON
ONE TIME EXPENSES

Dept	Account	Amount	Description	
143	Special Supplies	5,000	Traffic Counting Equipment and Supplies	
143	Consultants - Professional	143,000	Staff Augmentation	
143	Consultants - Professional	28,000	Encroachment Inspection	
143	Consultants - Professional	14,000	Update Standards & Specs	
143	Consultants - Professional	10,000	County Charges	
143	Consultants - Professional	52,000	Consultant Services	
152	Building/Site Maintenance	5,000	Sanitation and Maintenance of Arena	
152	Building/Site Maintenance	9,000	Sanitation and Maintenance of Hall Park Phase 3	
152	Building/Site Maintenance	1,000	Maintenance of Pardi Market	
152	Building/Site Maintenance	10,000	Inspection and Servicing of the Hall Park Irrigation Booster Pump	
152	Building/Site Maintenance - Pool	2,500	Replace hair and lint strainer	
152	Building/Site Maintenance - Pool	8,000	Replace pool motor	
152	Communications	3,600	Cell phones and data service for staff	
152	Office Supplies	1,500	Purchase of SurfacePro	
153	Communications	4,400	Cell phones and data service for staff	
154	Training	2,000	Annual Storm Water Regulation Training	
166	Special Supplies - PPE	7,300	URVI Vests and Helmets	
171	Recreation - Aquatics	600	Umbrellas (4)	
171	Recreation - Aquatics	500	Safety backboard	
171	Special Supplies	300	Practice Automated External Defibrillator (3)	
			Total General Fund One-time Expenses	\$ 307,700
305-300	Contract Services - Lab Testing	10,000	Sludge Testing	
305-300	Special Supplies	1,650	Class 2 Flame-retardant Arc-flash Coverall Kits (3)	
305-300	Special Supplies	2,100	Atmospheric Gas Monitors (2)	
305-300	Special Supplies	9,200	Permanently Mounted Confined Space Hoist	
305-300	Special Supplies	1,280	Confined Space Harness (4)	
331	Special Supplies	5,000	Metal Shade Structure for Equipment	
350	Consultants - Professional	24,000	Staff Augmentation	
			Total Other Funds One-time Expenses	\$ 53,230
			Grand Total General Fund & Other Funds	\$ 360,930

CITY OF DIXON GENERAL FUND FIVE YEAR PROJECTION
Projected Budget 2019-20 & Adopted 2020-21

Description	AUDITED 2018-19	Projected 2019-20	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Revenues							
Property Taxes	4,293,538	4,450,300	4,624,812	4,763,556	4,930,281	5,028,886	5,129,464
Sales Taxes	9,950,171	8,291,610	7,687,871	8,045,666	8,352,623	8,662,541	8,984,303
Motor Vehicle In Lieu Taxes	1,610,618	1,725,593	1,794,617	1,848,455	1,913,151	1,951,414	1,990,442
Franchise Fees	624,962	633,602	636,859	649,597	662,589	675,840	689,357
Transient Occupancy Taxes	618,493	400,000	486,344	510,661	546,408	584,656	625,582
All Other Taxes	273,688	270,969	236,995	248,844	266,264	284,902	304,845
Admin Fees	383,383	301,550	305,660	319,415	333,788	348,809	364,505
Charges for Svcs/ Permits/Fees	2,703,366	4,041,060	3,243,026	1,795,317	1,849,177	1,904,652	1,961,792
Grants	5,213	7,300	5,300	5,300	5,300	5,300	5,300
Interest Income	243,359	117,195	60,000	50,000	30,000	25,000	15,000
All Other Revenues	558,232	155,564	161,479	164,709	168,003	171,363	174,790
Total Revenues	21,265,023	20,394,743	19,242,963	18,401,521	19,057,583	19,643,364	20,245,381
Transfers-In	1,229,595	1,573,141	2,753,998	1,257,579	1,314,170	1,373,308	1,435,107
Total Revenues & Transfers	\$ 22,494,618	\$ 21,967,884	\$ 21,996,961	\$ 19,659,100	\$ 20,371,753	\$ 21,016,672	\$ 21,680,488
Expenditures							
Salary/Benefits	13,476,070	14,895,281	15,871,565	16,585,785	17,332,146	18,112,092	18,927,136
Operating Expenses	5,449,712	6,821,017	6,672,672	5,276,125	5,381,648	5,381,648	5,489,281
Capital Outlay	1,491,558	2,021,387	290,000	304,500	319,725	319,725	335,711
Transfers	856,598	3,060,670	150,258	165,284	181,812	199,993	219,993
Total Expenditures/Transfers	\$ 21,273,938	\$ 26,798,354	\$ 22,984,495	\$ 22,331,695	\$ 23,215,331	\$ 24,013,459	\$ 24,972,121
Variance Revenue vs Expense	\$ 1,220,680	(\$4,830,470)	(\$987,534)	(\$2,672,595)	(\$2,843,578)	(\$2,996,787)	(\$3,291,634)
Beginning Fund Balance	12,085,403	12,520,712	7,690,242	6,702,708	4,030,113	1,186,535	(1,810,252)
Unavailable CAFR activity	(785,371)						
Ending Fund Balance	\$ 12,520,712	\$ 7,690,242	\$6,702,708	\$4,030,113	\$ 1,186,535	\$ (1,810,252)	\$ (5,101,886)
One Time Items		2,843,087	1,922,700				
Ending Reserve (ExcTransfers)	61.32%	36.80%	31.82%	18.05%	5.11%	-7.54%	-20.43%



Budget Process & Calendar



Budget Practices and Policies

Budget Process and Calendar

The budget process enables the City Council to make choices about staffing, equipment, and priorities to be addressed in the upcoming year. The City Council reviews the budget for the first time in May and is required to adopt a budget by June 30.

Budget Roles and Responsibilities

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

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

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 Finance Department, 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.

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 2020-21

Date		Description
December	31	Finance estimates labor costs - current and budget year
January	16	Staffing Request Forms and Template for Mid-Year Review to Departments
	16-17	Departmental Mid-year Budget Meetings
	28	Preliminary Discussion of 2020-21 budget parameters
	29	Mid Year Budget requests due to Finance
	30	General Fund Budget Worksheets including personnel budgets distributed to departments for review
February	6	All other Funds Budget Worksheets including personnel budgets distributed to departments for review
	10-12	Pre-Budget Department Meetings
	20	Temporary & Permanent Position Requests Due (FY21)
March	3	FY 20 Mid-year budget review - City Council
	5	General Fund worksheets due to Finance
	10	Department Head Budget meetings kick-off - Review positions/capital
	19	All other funds due to Finance
April	1-10	Departmental Budget Review Meetings
	15	Budget narratives due to Finance
May	7	Preliminary Budget released to City Council
	8-19	Budget Reviewed by City Council
	12	Submit Discussion Papers to Finance
	20	Budget Workshop - All Funds @ 6:00 p.m.
	22	Staff prepares Budget and resolution (incorporating changes from Budget workshop)
June	2	Public Hearing to Adopt Budget and Gann Limit
	30	Worker's Comp rates for FY 2020-21 due to Finance (HR)
	30	FY 2020-21 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 2020-21
	31	Adopted budget binders 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 of 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 Directors to ensure that:

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

It is the responsibility of the Finance Department to ensure that:

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

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

Fund Accounting

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

Accounting Practices

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

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

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

Budgetary Basis of Accounting

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

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

Basis of Budgeting

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

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

Budget Reserve

General Fund Reserve

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

It is the policy of the City Council of the City of Dixon to maintain a minimum General Fund reserve level of 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.

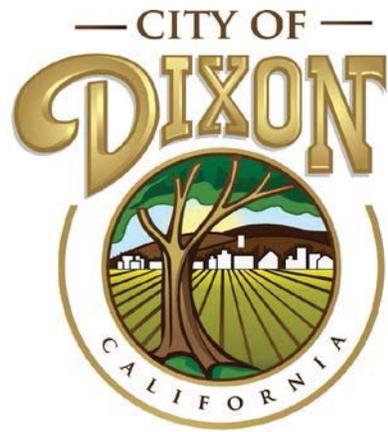
Appropriation Authority

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.



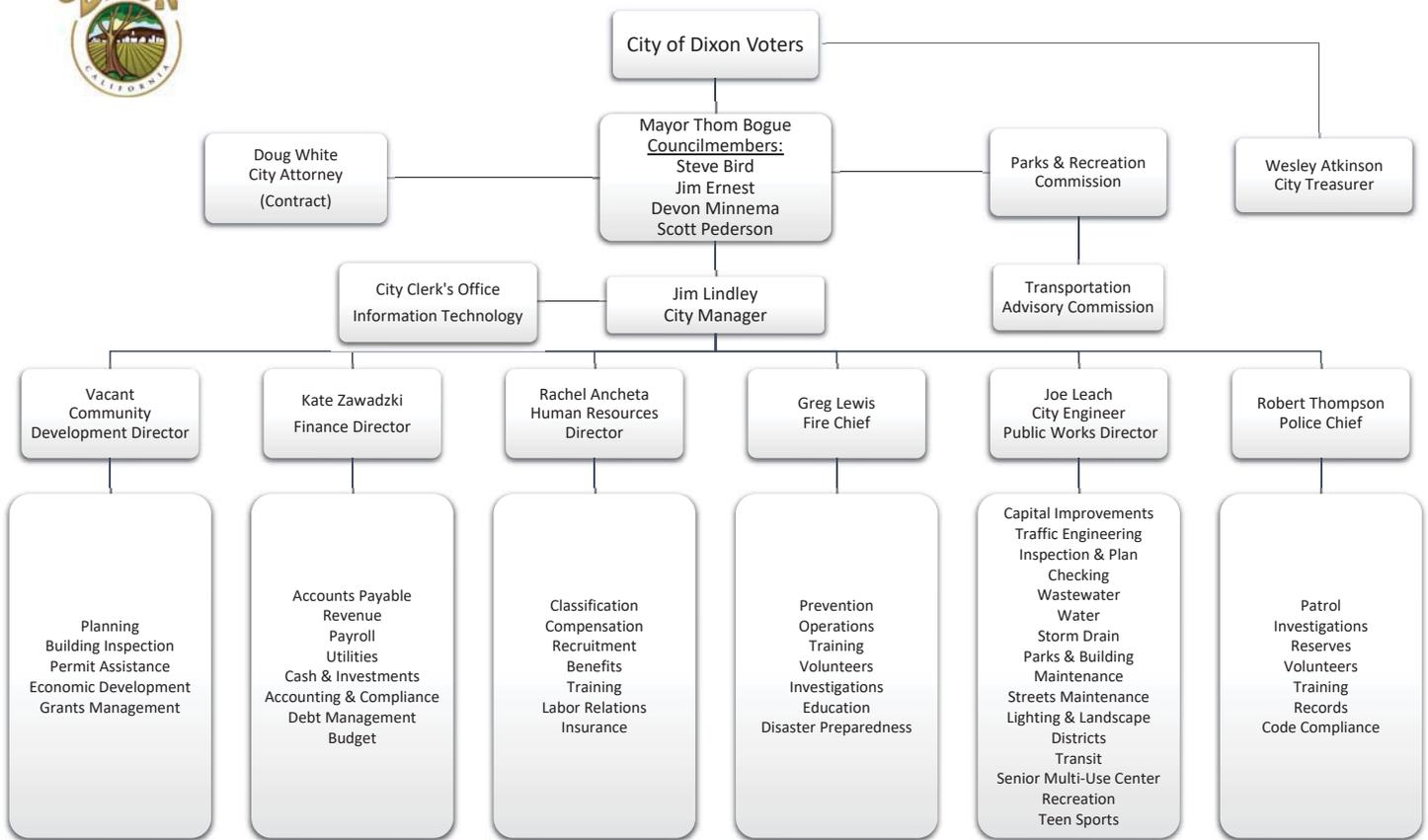
Organization Chart



Staffing Chart



City of Dixon 2020 Organizational Chart



City of Dixon

FULL AND PERMANENT PART TIME CITY STAFFING

<u>DEPARTMENT</u>	<u>FISCAL YEAR</u>					
	15/16	16/17	17/18	18/19	19/20	20/21
City Manager	2.00	2.00	2.00	2.00	1.00	1.00
City Clerk	1.00	1.00	3.88	4.00	4.00	4.00
Finance ¹	9.88	9.88	7.00	9.00	9.00	7.00
Human Resources	1.75	1.75	1.75	1.75	2.00	2.00
Community Development	3.00	4.00	4.00	5.00	6.00	6.00
City Engineering/Public Works	6.20	4.63	4.63	7.00	7.00	7.00
Parks/Building Maintenance ²	7.48	9.80	10.80	12.00	12.00	13.00
Street Maintenance	2.70	2.70	2.70	4.75	4.75	4.75
Storm Drain Maintenance	0.75	0.75	0.95	1.00	1.00	1.00
Landscape/Lighting/ A.D.	1.97	1.30	0.90	0.50	0.50	0.50
Police ³	31.00	31.00	31.00	33.00	33.00	36.00
Fire ⁴	24.00	25.00	23.00	23.00	23.00	26.00
Recreation	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
Sewer	6.80	6.77	7.38	6.23	6.23	6.25
Water	0.60	0.55	0.55	3.00	4.00	4.00
Transit	5.75	6.50	7.50	7.50	7.75	7.95
Gas Tax	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL:	107.38	110.13	110.53	122.23	123.73	128.95

¹ Information Technology was moved to a separate Division at budget adoption.

² Administrative Clerk I was added at budget adoption.

³ During FY 2020, 3.0 Police Officer positions were added to Police Department.

⁴ During FY 2020, 3.0 Fire Captain positions were added to Fire Department.



General Fund

General Fund

General (Purpose) Fund 100

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

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

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

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND 100 and 101

SUMMARY OF FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2019	\$ 12,520,712
ESTIMATED FY 2019-20	<u>Projected Year-End</u>
ESTIMATED REVENUE	20,394,743
TRANSFERS IN	<u>1,573,141</u>
ESTIMATED REVENUE AND TRANSFERS	<u>21,967,884</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	34,488,596
TOTAL ESTIMATED EXPENDITURES & TRANSFERS	21,716,297
TRANSFERS OUT (Fund 100)	2,615,240
TRANSFERS OUT, (Fund 101)	<u>445,430</u>
Sub-Total Appropriations/Transfers (Recurring)	24,776,967
<i>Capital Outlay</i>	<u>2,021,387</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u><u>26,798,354</u></u>
ESTIMATED FUND BALANCE JUNE 2020	7,690,242
<i>Non-recurring One-time Items</i>	2,843,087
Budget Reserve (%)	36.80%

SUMMARY OF FY 2021 ADOPTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2020 (estimated)	\$ 7,690,242
PROPOSED FY 2020-21 BUDGET	<u>Amount</u>
PROPOSED REVENUE	19,242,963
TRANSFERS IN	<u>2,753,998</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u>21,996,961</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	\$ 29,687,203
TOTAL RECURRING APPROPRIATIONS	20,986,537
TRANSFERS OUT (Fund 100)	<u>150,258</u>
Sub-Total Appropriations/Transfers (Recurring)	21,136,795
<i>One-time Items, inc capital</i>	<u>1,847,700</u>
TOTAL APPROPRIATIONS & TRANSFERS	<u><u>22,984,495</u></u>
ESTIMATED FUND BALANCE JUNE 2021	\$ 6,702,708
<i>Non-recurring One-time Items</i>	75,000
Budget Reserve (%)	31.82%

CITY OF DIXON

GENERAL FUND 100

DEPARTMENT	FY 2020			FY 2021		
	SALARY	OPERATING		SALARY	OPERATING	
	AND BENEFITS	AND CAPITAL	BUDGET PROJECTIONS	AND BENEFITS	AND CAPITAL	BUDGET
000 Non Departmental ¹	-	2,817,404	2,817,404	-	348,162	348,162
111 City Council	89,361	63,570	152,931	91,731	72,000	163,731
112 City Manager	308,669	10,140	318,809	324,266	9,040	333,306
113 City Clerk	324,405	63,662	388,067	365,309	122,550	487,859
114 Finance	867,143	145,350	1,012,493	841,499	197,236	1,038,735
115 Human Resources	291,233	153,442	444,675	319,389	123,682	443,071
116 Information Technology	127,160	290,413	417,574	-	454,848	454,848
118 City Attorney	-	665,785	665,785	-	680,000	680,000
119 Insurance	-	380,687	380,687	-	435,537	435,537
132 Community Development	693,620	146,227	839,847	740,364	68,880	809,244
143 Engineering	774,100	2,150,972	2,925,072	863,719	1,597,250	2,460,969
152 PW Parks Maintenance	1,045,241	1,821,976	2,867,216	1,327,391	822,545	2,149,936
153 PW Street Maintenance	500,835	204,100	704,935	503,509	240,700	744,209
154 PW Storm Maintenance	130,918	121,955	252,873	104,215	88,405	192,620
161 Police	5,024,089	1,050,544	6,074,633	5,568,223	1,194,480	6,762,703
166 Fire	4,338,556	1,376,802	5,715,358	4,390,038	610,680	5,000,718
171 Recreation	267,063	18,430	285,493	305,700	18,725	324,425
172 S/MUC	112,887	141,300	254,187	126,212	28,210	154,422
TOTALS	<u>14,895,281</u>	<u>11,622,759</u>	<u>26,518,039</u>	<u>15,871,565</u>	<u>7,112,930</u>	<u>22,984,495</u>
Deferred						
Capital Expenditures		(766,825)	(766,825)			
Non-Recurring &						
Capital Expenditures	(299,251)	(2,843,087)	(3,142,338)	-	(1,847,700)	(1,847,700)
Total Recurring						
General Fund Budget	14,596,030	8,012,847	22,608,876	15,871,565	5,265,230	21,136,795
Transfers Out	-	(2,615,240)	(2,615,240)	-	(150,258)	(150,258)
Total without Transfers	14,596,030	5,397,607	19,993,636	15,871,565	5,114,972	20,986,537

Note: ¹Dept 000 includes transfers

City of Dixon Budget FY 2020-21

000 - NON-DEPARTMENTAL

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-000-401100-0000	Homeowners Exemption	33,135	32,927	33,300	34,632
100-000-401200-0000	Secured Property Taxes	3,723,010	3,966,336	4,200,000	4,368,000
100-000-401300-0000	Supplemental Taxes	87,369	128,101	42,000	43,680
100-000-401400-0000	Unsecured Property Taxes	192,878	166,174	175,000	178,500
100-000-401500-0000	Property Transfer Tax	112,876	94,621	99,466	82,756
100-000-411250-0000	VLF/ERAF Swap	1,521,686	1,610,618	1,725,593	1,794,617
100-000-411300-0000	Sales & Use Tax	8,611,028	9,950,171	8,291,610	7,687,871
100-000-411400-0000	Sales Tax - Public Safety	75,261	86,896	86,503	85,239
100-000-415100-0000	Business Licenses	102,927	92,171	85,000	69,000
100-000-415200-0000	Franchise Tax - Cable TV	74,059	71,770	67,208	68,552
100-000-415210-0000	Franchise Tax-Pac Bell (AT&T)	24,014	22,572	23,660	24,133
100-000-415211-0000	Franchise Tax - Pac Bell PEG	987	4,412	4,732	4,827
100-000-415300-0000	Franchise Tax - PGE	149,607	139,013	149,230	142,800
100-000-415400-0000	Franchise Tax - Refuse	388,216	387,195	388,772	396,547
100-000-415600-0000	Transient Occupancy Tax	575,498	618,493	400,000	486,344
100-000-420200-0000	Admin Fees - City Management	1,610	1,080	-	-
100-000-420300-0000	Admin Fees - Finance	19,991	57,286	57,000	50,000
100-000-420310-0000	Admin Fees- SB1186 Bus Lic Fee	218	244	50	50
100-000-420400-0000	Admin Fees - Public Works	239,654	308,895	240,000	250,000
100-000-420450-0000	Admin Fees - Police	52,352	15,878	4,500	5,610
100-000-421000-0000	Arena Use	7,793	8,744	6,000	2,657
100-000-421100-0000	Athletic Field Use	7,977	3,131	2,200	1,335
100-000-421200-0000	Bicycle Permits	10	-	-	-
100-000-421300-0000	Building Permits	364,441	391,923	346,000	315,000
100-000-428400-0000	Dog License	2	19,097	18,584	18,584
100-000-428500-0000	Encroachment Inspection Fee	409,136	163,527	600,000	40,000
100-000-428600-0000	Fire Contract Service Fee	717,913	637,699	688,830	702,607
100-000-428700-0000	Fire Dept Fees	105,870	101,708	78,000	80,000
100-000-428750-0000	Fire Dept Fees-Training	1,050	-	-	-
100-000-428750-1105	Fire Dept. Fees - Fire Academy	28,704	32,064	5,000	-
100-000-428750-1106	Fire Dept Fees-Hosted Training	7,595	-	-	-
100-000-428800-0000	Fire Dept Permits	9,831	11,009	11,000	11,000
100-000-428801-0000	Fireworks Stand fees	1,325	1,300	1,000	1,000
100-000-428900-0000	Fire Extrication Fees	50	-	-	-
100-000-428901-0000	EMS First Responder Fee	-	57,680	68,190	69,554
100-000-429000-0000	Garage Sale Permits	1,575	1,758	1,200	1,200
100-000-429200-0000	Miscellaneous Fees	-	-	25,000	-
100-000-429300-0000	Misdemeanor Fines	10,811	12,877	10,000	10,000
100-000-429700-0000	Other Permits	26,625	20,509	25,000	20,000
100-000-429900-0000	Parking Fines	9,156	17,489	40,000	30,000
100-000-433100-0000	Plan Check Fee	204,034	188,117	170,000	150,000
100-000-433200-0000	Plan Check Fee - Engineering	23,611	234,137	1,507,374	1,257,500
100-000-433300-0000	Planning & Zoning Charges	32,655	14,109	23,000	20,000
100-000-433350-0000	Planning - Reimburse Agreement	20,251	41,272	30,000	15,000
100-000-433400-0000	Police Dance Security Fee	150	-	-	-
100-000-433500-0000	Police Dept Fees	8,715	43,415	40,000	37,000
100-000-433520-1117	Police Dept Fees - SRO Reimb	-	57,138	53,873	76,600
100-000-434000-0000	Rental Reservations	6,001	6,798	3,200	4,500
100-000-434100-0000	Rental - S/MUC	17,851	19,994	9,700	11,288
100-000-434200-0000	Rental - Softball Lights	9,127	3,417	1,000	3,013
100-000-436000-0000	State Highway Maintenance	7,875	13,125	10,500	10,500
100-000-436100-0000	Std Plans/Specs/Publications	-	35	-	-
100-000-436300-0000	Swim Team Dolphins	9,927	11,185	3,600	4,000
100-000-436400-0000	Swimming - Lap Swim	6,125	3,453	1,300	1,250
100-000-436500-0000	Swimming Instructions	39,464	29,856	5,000	7,500
100-000-436600-0000	Swimming Pool Admissions	15,838	8,861	7,300	8,000
100-000-436700-0000	Swimming Pool Rentals	5,984	7,848	2,000	1,750
100-000-436800-0000	Concessions	1,240	513	-	250

City of Dixon Budget FY 2020-21

000 - NON-DEPARTMENTAL

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-000-460100-0000	Abandoned Vehicle Program	9,567	14,862	10,000	9,000
100-000-460400-0000	Copies	75	122	100	200
100-000-460500-0000	Donations	3,419	500	-	-
100-000-460600-0000	Emergency Cost Recovery Prog	294,798	364,694	64,369	150,000
100-000-460700-0000	EMS Fire Project	89,534	159,400	172,740	172,740
100-000-460900-1007	Grant Funds - Police/BVP	2,352	-	2,000	-
100-000-461000-0000	Grant Funds - PW	10,197	5,213	5,300	5,300
100-000-461500-0000	Insurance Settlement	5,260	3,745	-	-
100-000-461600-0000	Interest Earned	130,263	211,439	90,000	50,000
100-000-461700-0000	Lease Revenue	138,574	141,757	111,000	138,560
100-000-461800-0000	Miscellaneous Income	25,768	14,802	4,000	8,000
100-000-461800-0247	Misc Income - Reimbursements	14,716	59,677	-	-
100-000-462050-3003	DUSD Reimbursements - Meetings	2,362	2,581	850	750
100-000-462050-3004	Reimbursements - Library Mtgs	731	1,079	200	375
100-000-462100-0000	POST Reimbursement	1,659	3,869	9,000	4,125
100-000-462600-0000	Sale of Property	156,349	-	-	-
100-000-462700-0000	SB-90 Reimbursements	14,915	11,315	30,514	9,667
100-000-463100-0000	Worker's Comp Refund	135,350	195,502	-	-
100-000-463101-0000	Liability Insurance Refund	25,674	12,781	-	-
100-000-470100-0000	Unrealized Gain on Investments	(35,441)	111,124	-	-
	Fund Revenue	19,131,210	21,233,101	20,367,548	19,232,963
100-000-491103-0000	Transfer from Recreation	17,189	18,787	8,082	5,398
100-000-491107-0000	Transfer from Public Benefit	-	-	3,000	1,675,000
100-000-491108-0000	Transfer from User Tech Fee	-	-	11,105	-
100-000-491305-0000	Transfer from Sewer O & M	341,901	413,297	363,267	325,487
100-000-491310-0000	Transfer from Sewer Imprvmt.	29,226	32,362	4,448	16,121
100-000-491315-0000	Transfer from Sewer Rehab	4,984	5,725	3,907	1,574
100-000-491316-0000	Transfer from Sewer Mixed	263	287	5,704	2,616
100-000-491331-0000	Transfer from Water O&M	148,485	184,065	197,749	194,543
100-000-491334-0000	Transfer from Water Capital Proj	124	135	2,478	1,986
100-000-491335-0000	Transfer from Water Cap Proj Rehab	1,843	2,018	23,336	10,300
100-000-491350-0000	Transfer from Transit O & M	80,872	89,040	221,787	182,516
100-000-491410-0000	Transfer from Fire CIP	-	8,444	3,005	2,984
100-000-491420-0000	Transfer from Police CIP	-	6,333	2,941	2,744
100-000-491430-0000	Transfer from City Facilities	34,601	2,111	3,168	2,809
100-000-491440-0000	Transfer from Public Works	-	18,477	5,932	2,926
100-000-491460-0000	Transfer from Transportation	-	14,205	24,021	10,696
100-000-491480-0000	Transfer from Recreation CIP	-	1,428	13,641	13,645
100-000-491481-0000	Transfer from Parks CIP	-	112	4,303	2,383
100-000-491530-0000	Transfer from Gas Tax	204,502	206,310	272,194	254,531
100-000-491531-0000	Transfer from RMRA	-	-	-	1,640
100-000-491540-0000	Transfer from Traffic Safety	1,277	1,396	4,122	2,291
100-000-491600-0000	Transfer from L&L	-	-	17,575	16,257
100-000-491651-0000	Transfer from Valley Glen CFD	5,017	4,563	19,318	13,092
100-000-491655-0000	Transfer from CFD	-	997	5,745	2,686
100-000-491720-0000	Transfer from NFSAD	183	199	122	-
100-000-491725-0000	Transfer from Parklane CFD	-	-	-	6,237
100-000-491726-0000	Transfer from Valley Glen II CFD	-	-	-	3,536
100-000-491740-0000	Transfer from Successor Agency	140,389	103,830	-	-
100-000-491820-0000	Transfer from Equip Replace Rsv	28,679	45,474	117,625	-
100-000-491830-0000	Transfer from Building Reserve	20,047	-	133,570	-
100-000-491831-0000	Transfer from Infrastructure Rsv	13,836	70,000	86,000	-
100-000-491832-0000	Transfer from Tech Replacement	-	-	14,996	-
	Transfers In	1,073,418	1,229,596	1,573,141	2,753,998
100-000-521901-0000	Credit Card Payments	-	3,118	12,000	30,000
100-000-522400-0000	Consultants - Professional	10,208	2,566	27,434	-
100-000-523800-0000	County Charges	46,533	44,689	50,230	52,240
100-000-529400-0000	Lease Purchase - Solar	103,392	105,966	112,500	115,664

City of Dixon Budget FY 2020-21
000 - NON-DEPARTMENTAL

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-000-565245-0000	Fines and Forfeitures	1,932	-	-	-
	Dept Expenditures	162,065	156,339	202,164	197,904
100-000-591103-0000	Transfer to Recreation	5,099	16,770	6,500	5,664
100-000-591108-0000	Transfer to User Tech Fee	40,000	40,000	-	-
100-000-591190-0000	Transfer to Planning Agreements	16,652	40,798	-	-
100-000-591275-0000	Transfer to Lease Financing	205,165	-	-	-
100-000-591400-0000	Transfer to Unrestricted CIP	108,040	114,717	200,000	-
100-000-591401-0000	Transfer to Pardi Market Plaza	-	-	1,687,216	-
100-000-591527-0000	Transfer to Low Mod Housing	-	400	29,600	-
100-000-591530-0000	Transfer to Gas Tax	-	21,800	-	-
100-000-591540-0000	Transfer to Traffic Safety	-	6,588	-	-
100-000-591572-0000	Transfer to CDBG Rehab Grant	258,561	-	-	-
100-000-591600-0000	Transfer to L&L	80,834	90,525	126,924	69,594
100-000-591820-0000	Transfer to Equipment Repl.	-	100,000	-	-
100-000-591830-0000	Transfer to Building Reserve	50,000	-	100,000	-
100-000-591831-0000	Transfer to Infrastructure Reserve	-	-	100,000	-
100-000-591832-0000	Transfer to Technology Replacement	40,000	40,000	40,000	-
100-000-591840-0000	Transfer to PERS Stabilization	-	75,000	75,000	75,000
100-000-591841-0000	Transfer to OPEB Reserve	500,000	250,000	250,000	-
	Transfers Out	1,304,351	796,598	2,615,240	150,258
	TOTAL FUND REVENUE	20,204,629	22,462,696	21,940,689	21,986,961
	TOTAL DEPT EXPENDITURES/TRANSFERS	1,466,416	952,936	2,817,404	348,162

City of Dixon Budget FY 2020-21
000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)
OPERATING EXPENSES SUMMARY SHEET

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
521901	12,000	12,000	30,000	Credit card fees and processing equipment
522400	27,434	27,434	-	Consultants - Professional
523800	50,230	50,230	52,240	Property Tax Administration Fees
529400	112,500	112,500	115,664	Solar Panel Lease Payments
591103	6,500	6,500	5,664	Transfer to Recreation
591400	200,000	200,000	-	Transfer to Unrestricted CIP (Council AV Project in FY 20)
591401	1,697,716	1,687,216	-	Transfer for Pardi Market Fund
591527	29,600	29,600	-	Transfer to Low Mod Housing
591600	126,924	126,924	69,594	Transfer to L&L
591830	100,000	100,000	-	Transfer to Building Reserve
591831	100,000	100,000	-	Tsfr to Infrastructure Reserve
591832	40,000	40,000	-	Transfer to Technology Reserve
591840	75,000	75,000	75,000	Transfer to PERS Stabilization Fund
591841	250,000	250,000	-	Transfer to OPEB Reserve
Total	2,827,904	2,817,404	348,162	

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
Steve Bird	Vice Mayor	2016-2020
Jim Ernest	Councilmember	2018-2022
Devon Minnema	Councilmember	2016-2020
Scott Pederson	Councilmember	2018-2022

City of Dixon Budget FY 2020-21
111 - CITY COUNCIL

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-111-511100-0000	Salaries/Wages PT	30,650	33,710	32,700	33,450
100-111-511170-0000	Commissions/Committees	6,250	5,746	6,900	8,700
100-111-512100-0000	Medicare	2,712	2,965	3,255	6,450
100-111-512400-0000	Health Insurance	42,415	45,764	45,614	42,212
100-111-512500-0000	Unemployment Insurance	30	-	-	-
100-111-512600-0000	Worker's Comp Insurance	1,458	930	892	919
100-111-521800-0000	Communications	3,185	2,806	2,510	2,800
100-111-524200-0000	Dues/Subscriptions	36,654	38,467	45,000	46,500
100-111-530200-0000	Meetings/Seminars	7,518	8,242	8,500	10,000
100-111-531000-0000	Mileage Reimbursement	1,334	1,021	1,000	1,400
100-111-531600-0000	Office Supplies	154	98	300	300
100-111-535600-0000	Special Supplies	9,534	6,419	3,000	6,000
100-111-535600-1118	Special Supplies - Pub Event	-	6,916	-	-
100-111-535650-0000	Subsidies to Comm Groups	623	35,463	3,260	5,000
100-111-560750-1118	Project Admin-Direct: Pub Event	-	1,153	-	-
TOTAL DEPT. EXPENDITURES		142,517	189,699	152,931	163,731

City of Dixon Budget FY 2020-21
111 - CITY COUNCIL
OPERATING EXPENSES SUMMARY SHEET

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
521800	2,880	2,510	2,800	iPad monthly access and insurance
524200	39,164	45,000	46,500	League dues \$7,105; League North Bay \$375; Travis RAFC \$150; LAFCO \$15,969; ABAG \$5,247; Granicus subscription & Open Platform; Travis Consortium \$2,000; included inflationary factor
530200	8,500	8,500	10,000	Annual League Conference (Long Beach), New Mayors & Council Members Academy (Sacramento), Solano EDC, Dixon Chamber Installation Lunch
531000	1,400	1,000	1,400	Mileage Reimbursement
531600	300	300	300	Office Supplies, including business cards
535600	3,000	3,000	6,000	Name plaques, publications, drinking water at City Hall; Closed Session meals
535650	8,500	3,260	5,000	Staff time for Grillin n Chillin
Total	63,744	63,570	72,000	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2020-21**

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

Title	FTE	Full Time Equiv. Pay 511100	Soc Sec/ Medicare 512100	Health Insurance 512400	Workers' Comp 512600	Total Employee
<i>PERMANENT EMPLOYEES:</i>						
Mayor	1.00	7,350	1,120	7,290	160	15,920
Councilmember	1.00	6,270	1,037	7,290	137	14,734
Councilmember	1.00	6,270	1,037	7,290	137	14,734
Councilmember	1.00	6,270	1,037	7,290	137	14,734
Councilmember	1.00	6,270	1,474	13,001	137	20,882
Treasurer	1.00	1,020	78	-	22	1,120
Planning Commission	6.00	3,600	275	-	78	3,954
Parks & Recreation Commission	6.00	3,600	275	-	78	3,954
Transportation Commission	5.00	1,500	115	-	33	1,647
Subtotal:	23.00	42,150	6,450	42,161	919	91,679
<i>Other payroll costs:</i>						
PERS Health Administration		-	-	51	-	51
Subtotal:		-	-	51	-	51
GRAND TOTAL:	23.00	42,150	6,450	42,212	919	91,731

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 – 2020 – Department Accomplishments

- Provided high-level policy and strategic direction to City departments to implement Council direction on city-wide initiatives including completion of the general plan, water system upgrades, Phase I of the Pardi Market site project, economic development activities, and others
- Completed labor negotiations with Local One, DPSMMA, DMSA, unrepresented confidential employees, and negotiated employment contracts with Chief of Police, Community Development Director, and Human Resources Director
- Presented the Council with the 8th consecutive annual balanced budget

- Led City staff to continue providing excellent customer service to the community while developing a City strategy for adapting to the realities of the COVID-19 pandemic

Budget Year – 2021- Department Work Plan/Goals

- Work with City Staff to maintain a high level of service through the pandemic
- Complete labor negotiations with DPFA and Director of Public Works/City Engineer
- Continue to lead the City to maintain fiscal stability
- Continue working with developers to continue residential and commercial growth

City of Dixon Budget FY 2020-21
112 - CITY MANAGER

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-112-511000-0000	Salaries/Wages	240,676	204,096	191,295	199,731
100-112-511010-0000	Admin Leave Paid	2,615	23,365	11,250	-
100-112-511700-0000	Auto Allowance	4,800	6,800	7,200	7,200
100-112-511900-0000	Separation Pay	95,663	-	-	-
100-112-512100-0000	Medicare	4,912	3,194	2,841	3,245
100-112-512200-0000	Retirement	68,537	78,724	77,251	95,375
100-112-512300-0000	Disability Insurance	773	701	567	648
100-112-512400-0000	Health Insurance	23,265	18,051	17,286	16,968
100-112-512420-0000	Dental Insurance	-	-	115	229
100-112-512430-0000	Vision Insurance	-	-	58	116
100-112-512600-0000	Worker's Comp Insurance	1,414	824	807	754
100-112-521200-0000	Business Development	501	-	-	-
100-112-521800-0209	Communications - Emp Stipend	1,800	1,235	1,140	1,140
100-112-522400-0000	Consultants - Professional	30,776	16,317	5,500	-
100-112-524200-0000	Dues/Subscriptions	9,740	8,400	500	500
100-112-529800-0000	Housing Loan	-	150,000	-	-
100-112-530200-0000	Meetings/Seminars	1,644	1,331	2,000	6,400
100-112-531000-0000	Mileage Reimbursement	332	179	-	-
100-112-531600-0000	Office Supplies	228	11	200	200
100-112-535600-0000	Special Supplies	1,758	15	800	800
	TOTAL DEPT. EXPENDITURES	489,434	513,243	318,809	333,306

City of Dixon Budget FY 2020-21
112 - CITY MANAGER
OPERATING EXPENSES SUMMARY SHEET

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
521800-0209	1,140	1,140	1,140	Communications - Employee Stipend
522400	5,500	5,500	-	Consultants Professional - HdL property tax moved to 114
524200	500	500	500	California City Manager Foundation (CCMF)
530200	2,000	2,000	6,400	League Annual Seminar and City Manager Conference
531600	200	200	200	Office Supplies
535600	800	800	800	Special Supplies
Total	10,140	10,140	9,040	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

GENERAL FUND 100
 DEPT. 112
 CITY MANAGER

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
City Manager	1.00	206,931	23,291	16,874	229	116	3,245	648	754	252,088
Subtotal:	1.00	206,931	23,291	16,874	229	116	3,245	648	754	252,088
<i>Other payroll costs:</i>										
PERS Health Admin/Sr. Mgmt Life Ins		-	-	94	-	-	-	-	-	94
PERS Retirement UAL		-	72,084	-	-	-	-	-	-	72,084
Subtotal:		-	72,084	94	-	-	-	-	-	72,178
GRAND TOTAL:	1.00	206,931	95,375	16,968	229	116	3,245	648	754	324,266

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 – 2020 – Department Accomplishments

- Coordinated with the Solano County Registrar of Voters office to process two initiative petitions
- Coordinated the annual Form 700 filing
- Recruited and filled commission and committee vacancies

Budget Year – 2021 – Department Work Plan/Goals

- Continue to work with departments on Records Retention
- Conduct the November 2020 General Election
- Research a City-wide electronic agenda management system
- Continue to provide excellent customer service to the public and other departments

City of Dixon Budget FY 2020-21
113 - CITY CLERK

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-113-511000-0000	Salaries/Wages	243,551	159,602	208,065	233,984
100-113-511010-0000	Admin Leave Paid	52	-	-	-
100-113-511100-0000	Salaries/Wages PT	8,169	6,551	5,509	11,352
100-113-511200-0000	Overtime	-	786	1,933	-
100-113-511900-0000	Separation Pay	210	16,061	-	-
100-113-512100-0000	Medicare	3,914	3,080	3,263	4,088
100-113-512200-0000	Retirement	53,547	33,061	40,372	75,424
100-113-512210-0000	Retirement-PARS	106	85	72	148
100-113-512300-0000	Disability Insurance	973	634	844	1,111
100-113-512400-0000	Health Insurance	41,832	39,260	48,487	36,731
100-113-512401-0000	Retiree Health	4,679	33,566	13,963	136
100-113-512420-0000	Dental Insurance	-	-	520	917
100-113-512430-0000	Vision Insurance	-	-	264	466
100-113-512500-0000	Unemployment Insurance	97	2,288	273	-
100-113-512600-0000	Worker's Comp Insurance	1,448	719	840	952
100-113-520400-0000	Advertising/Publications	24,445	6,194	7,080	13,000
100-113-521800-0000	Communications	283	556	170	200
100-113-522400-0000	Consultants - Professional	3,818	73,228	16,000	16,000
100-113-522600-0000	Contr Servs - Non Professional	1,419	1,469	1,512	1,650
100-113-524000-0000	Exams/Physicals/Testing	-	-	-	100
100-113-524200-0000	Dues/Subscriptions	642	185	600	600
100-113-524600-0000	Elections	-	29,258	7,500	60,000
100-113-530200-0000	Meetings/Seminars	5,324	5,889	5,000	3,500
100-113-531000-0000	Mileage Reimbursement	1,262	316	300	1,000
100-113-531400-0000	Office Equip Maint/Rental	2,921	2,944	3,000	3,000
100-113-531600-0000	Office Supplies	1,600	2,166	1,500	2,500
100-113-531600-0103	Office Supp -General City Hall	4,625	6,812	6,000	6,000
100-113-532800-0000	Postage	9,099	11,168	15,000	15,000
100-113-535600-0000	Special Supplies	-	262	-	-
TOTAL DEPT. EXPENDITURES		414,014	436,138	388,067	487,859

City of Dixon Budget FY 2020-21

113 - CITY CLERK

OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
520400	7,080	7,080	13,000	Advertising public hearings; bid and public notices; publishing ordinances
521800	400	170	200	Communications - City Hall cell phone
522400	16,000	16,000	16,000	Consultants - Code Publishing for updates to municipal code; Hearing Officer Services \$10,000 max per fiscal year
522600	1,500	1,512	1,650	City Hall alarm contract
524000	100	-	100	Exams/Physicals/Testing
524200	600	600	600	Professional organization membership dues and subscriptions - CCAC, IIMC
524600	7,500	7,500	60,000	General Election in FY 20/21 (November 2020)
530200	5,275	5,000	3,500	Conferences and Seminars for: LOCC New Law and Election Seminar, \$1,500; CCAC Annual Conference, \$1,500; CCAC Division meetings, \$300; Nuts & Bolts training for Senior Administrative Clerk, \$200
531000	1,000	300	1,000	Employee mileage reimbursement for: classes, seminars, training, out-of-town meetings, etc.
531400	3,000	3,000	3,000	Records retention management-Corodata
531600	2,500	1,500	2,500	Office Supplies - printer cartridges, handbook binding supplies
531600-0103	6,000	6,000	6,000	City Hall general office supplies
532800	15,000	15,000	15,000	City postage meter and postage supplies
Total	65,955	63,662	122,550	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

GENERAL FUND 100
 DEPT. 113
 CITY CLERK

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:											
City Clerk	1.00	94,392	-	6,948	7,290	229	116	1,474	427	348	111,225
Senior Administrative Clerk	1.00	56,141	-	4,133	7,290	229	116	920	275	225	69,329
Administrative Clerk I	1.00	42,272	-	3,268	14,682	229	116	826	207	169	61,770
Administrative Clerk I	1.00	41,179	-	3,184	7,290	229	116	703	202	165	53,068
Subtotal:	4.00	233,984	-	17,534	36,552	917	466	3,923	1,111	907	295,394
Temporary Personnel											
	Hours										
Audio Video Technician	550	-	11,352	148	-	-	-	165	-	45	11,710
Subtotal:	550	-	11,352	148	-	-	-	165	-	45	11,710
Other payroll costs:											
PERS Health Administration		-	-	-	179	-	-	-	-	-	179
Retirement Health Benefit		-	-	-	136	-	-	-	-	-	136
PERS Retirement UAL		-	-	57,889	-	-	-	-	-	-	57,889
Subtotal:		-	-	57,890	315	-	-	-	-	-	58,205
GRAND TOTAL:	4.00	233,984	11,352	75,572	36,867	917	466	4,088	1,111	952	365,309

Finance

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

The Finance Department serves as a customer service portal for citizens via the service counter. Staff processes over 5,600 utility bills on a monthly basis, receiving payments and responding to customer inquiries.

Finance Mission

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

Current Year – 2020 – Department Accomplishments

- Issued Community Facilities District No. 2013-1 (Parklane) Special Tax Bonds, Series 2019
- Completed city-wide fee study
- Transitioned utility billing operations from bi-monthly to monthly
- Implemented Senate Bill 998, Discontinuation of residential water service: urban and community water systems

Budget Year – 2021 – Department Work Plan/Goals

- Select vendor for Enterprise Resource Planning (ERP) software
- Issue special tax bonds for the Homestead project in the Southwest portion of the City
- Implement results of city-wide fee 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 2020-21

114 - FINANCE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-114-511000-0000	Salaries/Wages	479,762	545,207	566,863	596,236
100-114-511010-0000	Admin Leave Paid	1,114	1,111	1,272	-
100-114-511200-0000	Overtime	640	29	66	-
100-114-511900-0000	Separation Pay	6,828	-	55,186	-
100-114-512100-0000	Medicare	7,400	8,366	9,553	9,944
100-114-512200-0000	Retirement	133,949	167,777	148,820	134,941
100-114-512300-0000	Disability Insurance	2,324	2,687	2,615	2,765
100-114-512400-0000	Health Insurance	60,435	66,457	75,546	89,517
100-114-512401-0000	Retiree Health	3,170	3,249	3,330	3,264
100-114-512420-0000	Dental Insurance	-	-	985	1,603
100-114-512430-0000	Vision Insurance	-	-	500	812
100-114-512600-0000	Worker's Comp Insurance	3,022	2,581	2,406	2,417
100-114-520860-0000	Cash Over/Short	109	(190)	-	-
100-114-521800-0209	Communications - Emp Stipend	2,415	2,940	2,350	1,200
100-114-521900-0000	Bank Fees	2,942	3,440	4,900	5,000
100-114-522400-0000	Consultants - Professional	56,155	86,258	62,000	70,400
100-114-523200-0000	Contractual Services/Audit	44,340	45,490	53,000	61,750
100-114-524200-0000	Dues/Subscriptions	410	585	450	750
100-114-526000-0000	Equip Repairs/Maintenance	251	-	-	-
100-114-530200-0000	Meetings/Seminars	7,749	6,665	4,000	5,000
100-114-531000-0000	Mileage Reimbursement	326	446	100	450
100-114-531400-0000	Office Equip Maint/Rental	9,371	9,096	9,800	-
100-114-531600-0000	Office Supplies	3,287	3,211	4,000	5,000
100-114-531650-0000	Office/Software Maintenance	-	23,045	-	42,686
100-114-535600-0000	Special Supplies	2,623	4,326	3,500	3,500
100-114-535750-0000	Training	311	957	1,250	1,500
TOTAL DEPT. EXPENDITURES		828,933	983,731	1,012,493	1,038,735

City of Dixon Budget FY 2020-21

114 - FINANCE

OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
521800-0209	2,940	2,350	1,200	Communications - Emp Stipend
521900	4,000	4,900	5,000	Bank fees, also allocated with Wastewater & Water Funds
522400	60,050	62,000	70,400	HdL Co, ongoing sales tax \$20,000 & property tax review \$9,700/audit fees; Investment custodial security services, Zions National \$6,000; PFM Investment Consultant Services, \$31,200 Wellhouse & Assoc - SB90 Claims \$3,500, Note: If HdL recoveries exceed \$10,000 an additional appropriation will be needed
523200	54,905	53,000	61,750	Annual Audit - contract with LSL \$45,950; Decreased for Water, Transit, DFPD portion of audit; GASB 68 actuarial \$850 per valuation; \$700 CalMuni Statistics \$10,000 GASB 75 actuarial report
524200	750	450	750	Memberships: GFOA, CSMFO, Springbrook
530200	4,000	4,000	5,000	Meetings/Seminars: CSMFO in San Jose; CSMFO Quarterly Meetings
531000	450	100	450	Mileage for staff training
531400	10,200	9,800	-	Office Equip Maint/Rental
531600	4,000	4,000	5,000	Office Supplies - budget binders
531650	-	-	42,686	Office/Software Maintenance - financial system maintenance - Finance/Utilities portions and Employee Self-Service
535600	3,500	3,500	3,500	Miscellaneous Forms; Business License forms
535750	1,000	1,250	1,500	Training - Microsoft classes; Annual Payroll update
Total	145,795	145,350	197,236	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

GENERAL FUND 100
 DEPT. 114
 FINANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Finance Director	1.00	160,442	19,255	16,874	229	116	2,571	648	623	200,758
Accounting Manager	1.00	121,541	9,398	16,874	229	116	2,007	596	486	151,247
Finance Analyst	1.00	87,942	3,337	7,290	229	116	1,381	431	352	101,078
Acct. & PR Analyst	1.00	63,411	2,406	7,290	229	116	1,025	311	254	75,042
Sr. Account Clerk	1.00	69,437	5,111	7,290	229	116	1,113	321	262	83,879
Account Clerk II	1.00	51,835	4,008	16,874	229	116	996	254	207	74,520
Account Clerk I	1.00	41,628	3,219	16,874	229	116	851	204	233	63,354
Subtotal:	7.00	596,236	46,734	89,366	1,603	812	9,944	2,765	2,417	749,878
<i>Other payroll costs:</i>										
PERS Health Admin/Sr. Mgmt Life Ins	-	-	-	151	-	-	-	-	-	151
Retirement Health Benefit	-	-	-	3,264	-	-	-	-	-	3,264
PERS Retirement UAL	-	-	88,207	-	-	-	-	-	-	88,207
Subtotal:	-	-	88,207	3,415	-	-	-	-	-	91,622
GRAND TOTAL:	7.00	596,236	134,941	92,781	1,603	812	9,944	2,765	2,417	841,500

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 – 2020 –HR and Risk Management Department Accomplishments

- Implemented new Dental and Vision provider which resulted in zero cost to employees for employee only selection
- Assisted with negotiations Dixon Mid-Management Supervisor Association, Dixon Public Safety Mid-Manager's Association and Local One and implemented updated Memorandum of Understandings
- Assisted with the Confidential Senior Management, Confidential Mid-Management & Professional Employee's and Temporary /Seasonal Employees compensation plans. This included reorganization of the Recreational positions
- Re-established Safety Committee with a focus on Safety Trainings
- Attended Public Agency Risk Management Conference to leverage best practices and lower liability costs
- Implemented Kaiser Clinic in Vacaville as an additional Worker's Compensation Clinic
- Conducted 34 recruitments year to date resulting in 17 filled positions

- Continued to offer staff and supervisory trainings through the regional Liebert, Cassidy Employee Relations Consortium. The trainings for 2019-20 included: Privacy Issues in the Workplace, Navigating the Crossroads of Discipline and Disability Accommodation, Conducting Disciplinary Investigations: Who, What, When and How, Workplace Bullying: A growing concern, Legal Issues Regarding Hiring, File that! Best Practices for Document and Record Management, Difficult Conversations and Public Service: Understanding the Roles and Responsibilities of Public Employees
- Implement new policies: ID Card Policy and COVID-19 Policy

Budget Year – 2021 – Department Work Plan/Goals

- *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
- Develop and Implement New Employee Training Plan and Annual Employee Training Plan through training provider Target Solutions

City of Dixon Budget FY 2020-21
115 - HUMAN RESOURCES

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-115-511000-0000	Salaries/Wages	142,167	186,081	222,099	234,303
100-115-511110-0000	Wages PT Extra Hours	8,792	7,754	-	-
100-115-511200-0000	Overtime	199	-	-	-
100-115-512100-0000	Medicare	2,262	2,879	3,295	3,748
100-115-512200-0000	Retirement	26,926	39,110	43,700	54,420
100-115-512300-0000	Disability Insurance	626	804	943	1,081
100-115-512400-0000	Health Insurance	10,880	13,270	19,876	24,254
100-115-512420-0000	Dental Insurance	-	-	229	458
100-115-512430-0000	Vision Insurance	-	-	116	232
100-115-512600-0000	Worker's Comp Insurance	925	841	974	893
100-115-521800-0000	Communications	471	418	456	456
100-115-521800-0209	Communications - Emp Stipend	855	1,140	1,140	1,140
100-115-522400-0000	Consultants - Professional	11,403	5,565	18,910	12,000
100-115-524200-0000	Dues/Subscriptions	75	380	300	300
100-115-524800-0000	Employee Assistance Program	2,927	20,102	29,000	29,000
100-115-525200-0000	Employee Event	3,822	3,801	2,600	3,000
100-115-525400-0000	Employee Recognition Awards	4,903	2,250	1,300	1,000
100-115-530200-0000	Meetings/Seminars	6,263	6,043	3,008	2,500
100-115-531000-0000	Mileage Reimbursement	89	1,123	400	500
100-115-531600-0000	Office Supplies	1,092	987	600	600
100-115-531650-0000	Office/Software Maintenance	4,152	5,169	5,168	5,426
100-115-532000-0000	Personnel/Recruiting	20,226	45,209	45,000	35,000
100-115-532400-0000	Physical/Psych Exams	12,989	33,225	30,000	13,000
100-115-533000-0000	Benefit Plan Administration	10,819	11,371	10,860	10,860
100-115-535600-0000	Special Supplies	1,141	1,000	3,100	900
100-115-535750-0000	Training	-	500	-	-
100-115-535800-0000	Training - Employee Program	1,169	244	1,600	8,000
TOTAL DEPT. EXPENDITURES		275,173	389,265	444,675	443,071

City of Dixon Budget FY 2020-21
115 - HUMAN RESOURCES
OPERATING EXPENSE SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
521800	456	456	456	Communications - Wi-Fi for HR laptop
521800-0209	1,140	1,140	1,140	Cell phone stipend
522400	15,000	18,910	12,000	Hearing officer, Investigations, LCW ERC
524200	300	300	300	Professional organization dues and subscriptions -- IPMA \$150, HRCI \$150
524800	27,998	29,000	29,000	Employee Assistance Program ACI & Cordico
525200	2,600	2,600	3,000	Employee Appreciation Event
525400	2,000	1,300	1,000	Employee service awards, STAR award program, and Retiree plaques
530200	2,000	3,008	2,500	Conferences and Seminars for: CalPELRA, PARMA, CAJPA
531000	500	400	500	Employee mileage reimbursement
531600	1,000	600	600	Office Supplies - printer cartridges, employee identification cards, HR folders
531650	4,922	5,168	5,426	Springbrook Cloud annual maintenance
532000	45,000	45,000	35,000	Personnel/Recruiting - consolidated for all departments; Pre-employment background/credit checks; Government online recruitment program/HR system
532400	30,000	30,000	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	3,100	3,100	900	Bilingual certification tests (Recert done every 3 yrs; last done in 2016); California Chamber of Commerce Labor Law Posters
535800	1,600	1,600	8,000	Employee Education Reimbursement Program
Total	148,476	153,442	123,682	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

GENERAL FUND 100
 DEPT. 115
 HUMAN RESOURCES

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Human Resources Director	1.00	138,937	10,430	16,874	229	116	2,259	648	540	170,033
Human Resources Specialist	1.00	95,366	7,020	7,290	229	116	1,489	433	353	112,296
Subtotal:	2.00	234,303	17,450	24,164	458	232	3,748	1,081	893	282,329
<i>Other payroll costs:</i>										
PERS Health Admin/Sr. Mgmt Life Ins		-	-	90	-	-	-	-	-	90
PERS Retirement UAL		-	36,970	-	-	-	-	-	-	36,970
Subtotal:		-	36,970	90	-	-	-	-	-	37,060
GRAND TOTAL:	2.00	234,303	54,420	24,254	458	232	3,748	1,081	893	319,389

Information Technology

The services provided by Information Technology include: maintain server and workstation hardware and provide support, support electronic document storage, retrieval, and archiving through domain, document, and backup servers, update and support applications such as MS office, provide electronic messaging through Exchange, Outlook, and other instant messaging services, maintain desktop phone support through VoIP system, ensure data connectivity for site wireless, remote VPN, intranet, and internet, support video conferencing solutions, maintain domain printing services.

Information Technology Mission

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

Current Year – 2020 – Division Accomplishments

- Upgrade all SonicWall devices to the latest security
- Upgrade 20 computers to newer system
- Install new ESXi host dixon22 and migrate all VM's from dixon22

Budget Year – 2021 – Division Work Plan/Goals

- Replace primary data storage with upgrade
- Replace additional 20 computers

City of Dixon Budget FY 2020-21
116 - INFORMATION TECHNOLOGY

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-116-511000-0000	Salaries/Wages	108,410	143,233	100,556	-
100-116-511900-0000	Separation Pay	6,828	-	-	-
100-116-512100-0000	Medicare	1,694	2,214	1,396	-
100-116-512200-0000	Retirement	8,208	11,078	7,102	-
100-116-512400-0000	Health Insurance	12,242	18,558	15,674	-
100-116-512600-0000	Worker's Comp Insurance	3,149	2,232	2,433	-
100-116-521800-0000	Communications	11,389	14,228	14,700	14,448
100-116-522400-0000	Consultants - Professional	1,925	1,925	130,597	329,740
100-116-531400-0000	Office Equip Maint/Rental	-	-	-	10,000
100-116-531600-0000	Office Supplies	68	41	-	160
100-116-531650-0000	Office/Software Maint	62,439	51,970	69,600	32,500
100-116-535600-0000	Special Supplies	37,627	34,520	60,520	37,000
100-116-560400-0000	Capital Outlay	16,230	18,967	14,996	31,000
	TOTAL DEPT. EXPENDITURES	270,208	298,966	417,574	454,848

City of Dixon Budget FY 2020-21
116 - INFORMATION TECHNOLOGY
OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
521800	15,700	14,700	14,448	City Hall phone and internet service; Enhance fiber network for cloud based applications; Wave Service for City Hall
522400	75,340	130,597	329,740	Back-up/On-call IT Consultant; APEX support \$254,400
531400	-	-	10,000	Printer maintenance; City Hall workroom copier lease estimate \$850/mo, amount varies by use, color use needed for Council, Planning Commission
531600	160	-	160	Office Supplies - IT specific supplies
531650	69,600	69,600	32,500	Antivirus and Sonicwall support; Docsvault; VmWare support, Knowbe security awareness training; Shortel software support
535600	60,520	60,520	37,000	Special Supplies - IT: Civic Plus Web Hosting Cost; replacement computers & laptops or tablets (20)
560400	15,000	14,996	31,000	Capital Outlay - see detail on Capital Equipment page
Total	236,320	290,413	454,848	

City of Dixon Budget FY 2020-21
CAPITAL EQUIPMENT (not included in Capital Project Funds)
116 - INFORMATION TECHNOLOGY

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	Fire VMWare ESXi Host	10,000	1.00	10,000
R	E	MD 3400 data storage for City Hall	21,000	1.00	21,000
Total					31,000

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

City Attorney

The City Attorney is appointed by and serves at the pleasure of the City Council. The client of the City Attorney is the City of Dixon, as represented by the City Council. The City Attorney advises all officers and employees of the City regarding all legal matters pertaining to the business of the City and acts as primary provider of legal services and counsel to both the City Council and City Staff. The City Attorney represents the City in litigation to which it may be a party, drafts legal and official documents, including ordinances, resolutions and contracts, and coordinates legal services of special counsel. Douglas White, from the firm 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 2020-21
118 - CITY ATTORNEY

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-118-529600-0000	Legal Services	642,411	730,261	665,785	680,000
	TOTAL DEPT. EXPENDITURES	642,411	730,261	665,785	680,000

City of Dixon Budget FY 2020-21
119 INSURANCE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-119-527800-0000	Insurance - Liability	179,971	179,460	196,257	215,883
100-119-528000-0000	Insurance - Mobile Equipment	32,567	34,331	26,617	29,279
100-119-528200-0000	Insurance - Property	34,256	95,961	150,313	180,376
100-119-535600-0000	Special Supplies	-	5,128	7,500	10,000
100-119-535950-0000	Uninsured Losses	-	10,000	-	-
	TOTAL DEPT. EXPENDITURES	246,794	324,880	380,687	435,537

Community Development Department

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

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

The Building 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 & Grants Manager provides businesses with assistance and 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 - 2020 - Department Accomplishments

Planning Division:

- Continued progress on the General Plan Update and anticipated adoption in Summer 2020

- Continued review and processing of entitlements for Valley Glen and Brookfield/Parklane, and Homestead
- Continued work on cannabis operations
- Entitlement of new Commercial development which includes Starbucks, Panda Express, Verizon, Scannel, Pedro's Mexican Restaurant, Burger IM and a number of tenant improvements citywide
- Heritage Commons Phase III building permit revisions and review
- Continued work on amendments to the Zoning Ordinance
- Reviewed and processed the Southwest Dixon Homestead Project

Building Division:

- Conducted all residential, commercial and industrial building inspection and plan review for development projects city wide
- Issued approximately 1,066 building permits

Economic Development Division:

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

Budget Year - 2021 - Department Work Plan/Goals

- Complete inspections and develop the remaining lots for Valley Glen, Brookfield and Homestead
- Completion of the General Plan Update in Summer 2020

- Work collaboratively with the Economic Development Division to streamline the permit process and promote development
- Apply and receive Grant Funding through both the Local Early Action Planning Grants (LEAP) and Regional Early Action Planning Grants (REAP) to accelerate housing production and to implement the sixth cycle Regional Housing Needs Assessment (RHNA)
- Continue to facilitate new residential, commercial and industrial development applications
- Begin revision of Chapter 18 (Zoning Ordinance)
- Continue to facilitate the Southwest Dixon Development

City of Dixon Budget FY 2020-21
132 - COMMUNITY DEVELOPMENT

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-132-511000-0000	Salaries/Wages	335,356	479,189	555,227	591,843
100-132-511020-0000	Comp Paid	933	-	1,122	-
100-132-511200-0000	Overtime	-	152	116	-
100-132-512100-0000	Medicare	4,887	6,845	7,974	9,652
100-132-512200-0000	Retirement	22,641	41,171	37,120	47,023
100-132-512300-0000	Disability Insurance	1,356	1,569	2,237	2,715
100-132-512400-0000	Health Insurance	47,368	69,098	74,631	74,062
100-132-512401-0000	Retiree Health	3,251	3,269	3,353	3,264
100-132-512420-0000	Dental Insurance	-	-	688	1,374
100-132-512430-0000	Vision Insurance	-	-	349	696
100-132-512500-0000	Unemployment Insurance	1,532	-	-	-
100-132-512600-0000	Worker's Comp Insurance	5,201	8,996	10,804	9,735
100-132-521200-0000	Business Development	-	2,525	5,500	5,000
100-132-521800-0000	Communications	316	123	200	200
100-132-521800-0209	Communications - Emp Stipend	1,140	2,090	2,280	2,280
100-132-522400-0000	Consultants - Professional	40,836	59,946	64,817	6,600
100-132-523800-0000	County Charges	-	-	300	600
100-132-524200-0000	Dues/Subscriptions	824	1,875	5,000	5,000
100-132-524200-0108	Dues/Subscriptions - Econ Dev	-	-	9,350	10,000
100-132-530200-0000	Meetings/Seminars	213	3,255	7,500	8,000
100-132-530200-0108	Meetings/Seminars - Econ Dev	-	-	1,500	4,000
100-132-531000-0000	Mileage Reimbursement	29	1,034	1,500	1,000
100-132-531000-0108	Mileage Reimb - Econ Dev	-	-	1,000	1,500
100-132-531600-0000	Office Supplies	792	1,127	1,580	1,500
100-132-531650-0000	Office/Software Maintenance	2,613	5,057	10,000	10,000
100-132-535600-0000	Special Supplies	581	1,374	2,500	5,000
100-132-535750-0000	Training	1,446	5,193	4,000	4,000
100-132-535750-0108	Training - Econ Dev	-	-	1,500	1,500
100-132-537500-0000	Vehicle Fuel	1,534	1,058	1,500	1,500
100-132-538000-0000	Vehicle Parts/Maintenance	94	1,222	1,200	1,200
100-132-560400-0000	Capital Outlay	-	-	25,000	-
TOTAL DEPT. EXPENDITURES		472,941	696,166	839,847	809,244

City of Dixon Budget FY 2020-21
132 - COMMUNITY DEVELOPMENT
OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
521200	5,500	5,500	5,000	Marketing materials and community outreach
521800	200	200	200	Cell phones paid by City for one employee
521800-0209	2,280	2,280	2,280	Communications - Employee Stipend for Comm Dev Director & Econ Dev/Grants Manager (\$95/mo each)
522400	64,817	64,817	6,600	Consultants - Hellman Lease Agreement digital sign commission
523800	300	300	600	County Fees For Recording Various Documents (i.e. Negative Declaration notices, Notices of Determination, Notices of Exemptions 6 @ \$50)
524200	5,000	5,000	5,000	One membership: CALBO - Building Plans Examiner; APA (additional Building Plans Examiner ICC)- and APA membership for Planning staff
524200-0108	9,350	9,350	10,000	Dues/Subscriptions - Econ Dev
530200	7,500	7,500	8,000	Meetings and Seminars APA Conf, Building Department Training
530200-0108	1,500	1,500	4,000	Meetings/Seminars - Econ Dev
531000	1,500	1,500	1,000	Mileage reimbursement for Community Development Director and Planning and Building staff
531000-0108	1,000	1,000	1,500	Mileage Reimbursement - Econ Dev
531600	1,580	1,580	1,500	Office Supplies
531650	10,000	10,000	10,000	Accela Software maintenance Building Permits; Docs Vault program
535600	2,500	2,500	5,000	Miscellaneous Supplies (includes required uniforms for building department staff)
535750	4,000	4,000	4,000	ICC training seminars and special training courses for various certifications, APA Conference (APA conference in Riverside, travel, registration and hotel for the Community Development Director)
535750-0108	1,500	1,500	1,500	Training - Econ Dev
537500	1,500	1,500	1,500	Fuel for inspection vehicles
528000	1,200	1,200	1,200	Maintenance parts and repairs for inspection vehicles
560400	25,000	25,000	-	Capital Outlay - no requests in FY 20-21
Total	146,227	146,227	68,880	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

GENERAL FUND 100
 DEPT. 132
 COMMUNITY DEVELOPMENT

Title	FTE	Full Time Equiv.	PERS	Health	Dental	Vision	Soc Sec/	Disability	Workers'	Total Employee
		Pay 511000	Retirement 512200	Insurance 512400	Insurance 512420	Insurance 512430	Medicare 512100	Insurance 512300	Comp 512600	
PERMANENT EMPLOYEES:										
Comm. Development Director	1.00	167,697	14,318	16,874	229	116	2,676	648	651	203,209
Econ. Develop/Grants Mgr	1.00	106,079	8,202	13,001	229	116	1,727	520	424	130,298
Associate Planner	1.00	86,622	3,286	7,290	229	116	1,362	424	346	99,675
Building Inspector II	1.00	82,666	6,392	7,290	229	116	1,304	405	1,802	100,204
Building Plans Examiner I	1.00	76,243	5,895	14,682	229	116	1,318	368	1,636	100,487
Building Plans Examiner I	1.00	72,536	5,609	14,682	229	116	1,265	350	1,555	96,342
Subtotal:	6.00	591,843	43,702	73,819	1,374	696	9,652	2,715	6,414	730,215
<i>Other payroll costs:</i>										
PERS Health Admin/Sr. Mgmt Life Ins		-	-	243	-	-	-	-	-	243
Retirement Health Benefit		-	-	3,264	-	-	-	-	-	3,264
PERS Retirement UAL		-	3,321	-	-	-	-	-	3,321	6,642
Subtotal:		-	3,321	3,507	-	-	-	-	3,321	10,149
GRAND TOTAL:	6.00	591,843	47,023	77,326	1,374	696	9,652	2,715	9,735	740,364

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, and parks and recreation facilities and programs.

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 – 2020 – Divisional Accomplishments

Engineering Division:

- Reviewed various commercial and residential development projects through planning and design
- Continued construction oversight for various projects and the following subdivisions: Parklane, Valley Glen, and Southwest/Homestead
- Processed encroachment, transportation, and grading permits
- Continued support for various internal City stakeholders and departments
- Acquired property for the future construction of Parkway Boulevard Grade Separation Project
- Oversaw successful completion of various projects throughout the City, including the All-Weather Turf Field in Hall Park (Hall Park Phase 3) and Pardi Plaza Project Phase 1

Parks & Building Maintenance Division:

- Supervised and implemented capital improvements to various City infrastructure (e.g., security systems, painting, roofing)
- Completed various maintenance and repairs of City parks and facilities (e.g., field rehabilitation, path repairs, irrigation)
- On-going custodial services to all City facilities

Streets Maintenance Division:

- Completed asphalt repairs and crack sealing throughout the City as part of the on-going pavement repair program
- Replaced street name signs on arterial and collector streets to meet new standards for higher reflectivity and readability (year 3 of 5-year program)
- On-going LED conversion to pole top heads
- Maintenance and repair of sidewalks, traffic signs, striping, medians, and lighting within City right of way

Storm Drain Maintenance Division:

- Conducted cleaning and videoing of storm drain infrastructure Citywide (approximately 60% complete)
- Manage and maintain storm ponds and pump station
- Replaced five failing drainage inlets

Recreation

- 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
- Completed various maintenance and repairs of Pat Granucci Aquatic Center, including replacing a circulation pump and pool vacuums
- Adjusted pool schedule to allow for more pool rentals, lap swim, and swim lessons
- Updated swim lesson program, including an initial assessment of swimmers' skills and more frequent instructor trainings
- Scheduled use of City facilities and parks, including maintaining the master calendar and managing agreements with each local sports organization
- Coordinated and oversaw various special interest classes and activities, including, but not limited to, the following topics: CPR, First Aid, Lifeguard Training, Basics in Babysitting, Exercise to Music, and Golf
- Coordinated and managed the summer Movie in the Park series

Senior Center & Programs

- Senior/Multi-Use Center was open Monday through Friday from 9:00 a.m. to 2:30 p.m. and hosted a number of senior programs and opportunities for social interaction
- Hosted/offered events included the nutritional lunch program, Senior Club meetings, various classes, day trips to regional attractions, holiday dinner, holiday light tour, St. Patrick's Day celebration, summer barbeque, out to lunch events, and more

Budget Year – 2021 – Divisional Work Plan/Goals

Engineering Division:

- Continue to review various commercial and residential development projects through planning and design
- Continue construction oversight for various projects and the following subdivisions: Parklane, Valley Glen, and Southwest/Homestead
- Continue to process encroachment, transportation, and grading permits
- Continue support for various internal stakeholders and departments
- Complete construction of Pardi Market Plaza full buildout

Parks & Building Maintenance Division:

- Continue to supervise and implement capital improvements to various City infrastructure (e.g., MSC front office roof and security system, and pool heater, pool motor, update ADA lift, and bathroom remodels at the Pat Granucci Aquatic Center)
- Continue to complete various maintenance and repairs of City parks and facilities
- Continue to provide on-going custodial services to all City facilities

Streets Maintenance Division

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

Storm Drain Maintenance Division

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

- Determine and implement strategy for successful recreation and aquatic programs in the midst of social distancing and COVID-19

- Determine and implement strategy for a successful Youth Basketball season with a reduction of use of Dixon School District facilities due to construction
- Update aquatic programming
- Work with the Parks & Recreation Commission to establish facility use guidelines for the All Weather Synthetic Play Field in Hall Park
- Update rental fees for park facilities

Senior Center & Programs

- Determine and implement strategy for successful senior programs and opportunities for social interaction, with extra precautions for participants' safety, after COVID-19
- Determine best strategy and utilization of the Senior/Multi-Use Center in the upcoming November election in regards to social distancing and COVID-19

City of Dixon Budget FY 2020-21
143 - ENGINEERING

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-143-511000-0000	Salaries/Wages	361,788	432,330	570,438	617,185
100-143-511010-0000	Admin Leave Paid	-	1,294	-	-
100-143-511020-0000	Comp Paid	-	494	-	-
100-143-511200-0000	Overtime	-	1,640	617	1,000
100-143-511900-0000	Separation Pay	4,492	3,139	2,531	-
100-143-512100-0000	Medicare	5,081	5,873	6,989	10,451
100-143-512200-0000	Retirement	71,087	85,764	94,523	118,959
100-143-512300-0000	Disability Insurance	1,478	1,454	2,037	2,849
100-143-512400-0000	Health Insurance	53,552	64,828	85,812	102,727
100-143-512401-0000	Retiree Health	2,648	-	-	-
100-143-512420-0000	Dental Insurance	-	-	573	1,603
100-143-512430-0000	Vision Insurance	-	-	291	812
100-143-512600-0000	Worker's Comp Insurance	10,194	8,307	10,289	8,133
100-143-520400-0000	Advertising/Publications	315	150	400	500
100-143-521000-0000	Bld/Site Maintenance	3,012	3,568	7,000	6,000
100-143-521800-0000	Communications	1,146	2,801	5,400	2,400
100-143-521800-0209	Communications - Emp Stipend	3,675	3,150	4,500	7,200
100-143-522400-0000	Consultants - Professional	400,043	688,781	2,051,907	1,500,000
100-143-522600-0000	Contr Servs - Non Professional	2,223	2,093	3,000	2,500
100-143-524200-0000	Dues/Subscriptions	342	429	1,400	1,500
100-143-526000-0000	Equip Repairs/Maintenance	31	-	500	500
100-143-530200-0000	Meetings/Seminars	-	576	100	100
100-143-531000-0000	Mileage Reimbursement	571	198	250	500
100-143-531400-0000	Office Equip Maint/Rental	3,157	3,371	3,350	3,350
100-143-531600-0000	Office Supplies	3,317	4,070	3,500	3,900
100-143-531650-0000	Office/Software Maintenance	24,749	20,709	22,500	22,500
100-143-531900-0000	Permits/Licenses/Fees	-	-	100	-
100-143-532800-0245	Postage - SW Development	-	115	-	-
100-143-535600-0000	Special Supplies	5,254	9,714	3,500	9,600
100-143-535750-0000	Training	859	4,121	4,200	4,200
100-143-535900-0000	Uniforms	224	845	1,000	2,000
100-143-536000-0000	Utilities	5,266	5,115	5,000	4,500
100-143-537500-0000	Vehicle Fuel	1,536	1,580	2,600	3,000
100-143-538000-0000	Vehicle Parts/Maintenance	536	609	1,000	1,000
100-143-539000-0000	Water	1,062	1,344	1,600	2,000
100-143-560400-0000	Capital Outlay	20,047	27,353	28,165	20,000
TOTAL DEPT. EXPENDITURES		987,683	1,385,813	2,925,072	2,460,969

City of Dixon Budget FY 2020-21
143 - ENGINEERING
OPERATIONS EXPENSE SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
520400	500	400	500	Advertising/Publications; Notice of Exemptions
521000	7,000	7,000	6,000	Custodial supplies (Annex and Trailer) \$3,000; HVAC maintenance \$3,000
521800	5,400	5,400	2,400	Telephone system; cell phones
521800-0209	4,500	4,500	7,200	Cell phone stipend for 8 staff x \$75/month (voice & data service)
522400	2,051,907	2,051,907	1,500,000	Professional consultant services \$1,228,000, including for Southwest, NEQ, Parklane U3 and Valley Glen Ph3U2 & Ph4U1; Solano County map checking \$25,000; Assessment Apportionment; Staff augmentation \$143,000; Encroachment inspection \$28,000; Update Standards & Specs \$14,000; County charges \$10,000; Consultant services \$52,000
522600	3,000	3,000	2,500	Alarm system, \$1,500 (Annex and Trailer); Pest Control, \$1,000
524200	1,400	1,400	1,500	CASQA (CA. Stormwater Quality Assn.) for access to manual updates; 2 PE license renewals (bi-annual); APWA membership
526000	500	500	500	Computer/voicemail maintenance and repairs
530200	100	100	100	Parking fees/bridge tolls; minor expenses for business meetings
531000	250	250	500	Mileage reimbursement; increased staff
531400	3,350	3,350	3,350	Copier Contract/Maintenance; Plotter maintenance
531600	3,500	3,500	3,900	Postage, paper for computer, plotter, map copier, copier toner, business cards, misc. supplies, coffee, water cooler service
531650	22,500	22,500	22,500	Software Maintenance and Annual licensing including GIS - Solano County, AutoCAD, ArcGIS, Streetsaver, Plan-IT, SeeClickFix department share
531900	100	100	-	Permits/Licenses/Fees
535600	3,500	3,500	9,600	Special Supplies; Misc. small tools Traffic counting equipment/supplies \$5,000
535750	4,200	4,200	4,200	Training for 7 staff on various position-specific issues, including AutoCAD, pavement management, Map Act, development fees and other engineering issues
535900	1,000	1,000	2,000	Steel-toed boots, safety vests/jackets and work gloves (existing staff plus 3 new employees)
536000	5,000	5,000	4,500	Electricity for Annex and Trailer
537500	2,600	2,600	3,000	Fuel for three (3) vehicles
538000	1,000	1,000	1,000	Vehicle repairs/parts
539000	1,600	1,600	2,000	Water service for Annex and Trailer (Cal Water Service)
560400	28,165	28,165	20,000	Capital Outlay - see detail on Capital Equipment page
Total	2,151,072	2,150,972	1,597,250	

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

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E	Fiber connection between City Hall and Engineering buildings	20,000	1	20,000
				Total	20,000

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

GENERAL FUND 100
 DEPT. 143
 ENGINEERING

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
City Engineer/Public Works Director	1.00	168,000	20,173	16,874	229	116	2,681	648	640	209,361
Sr. Civil Engineer	1.00	122,765	9,492	16,874	229	116	2,025	602	2,676	154,779
Assistant Engineer	1.00	79,855	6,174	16,874	229	116	1,403	391	1,741	106,783
Management Analyst I	1.00	82,637	6,390	13,001	229	116	1,387	405	331	104,496
Engineering Tech I	1.00	57,960	4,481	14,682	229	116	1,053	284	1,264	80,069
Engineering Tech I	1.00	58,182	4,499	7,290	229	116	949	285	1,268	72,818
Administrative Clerk I	1.00	47,783	3,695	16,874	229	116	938	234	191	70,060
Subtotal:	7.00	617,182	54,904	102,469	1,603	812	10,436	2,849	8,111	798,366
<i>Other payroll costs:</i>										
PERS Health Admin/Sr. Mgmt Life Ins		-	-	258	-	-	-	-	-	258
PERS Retirement UAL		-	64,055	-	-	-	-	-	-	64,055
Overtime		1,000	-	-	-	-	15	-	22	1,037
Subtotal:		1,000	64,055	258	-	-	15	-	22	65,350
GRAND TOTAL:	7.00	618,182	118,959	102,727	1,603	812	10,451	2,849	8,133	863,716

City of Dixon Budget FY 2020-21
152 - PW PARK AND BUILDING MAINTENANCE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-152-511000-0000	Salaries/Wages	633,994	605,705	601,081	807,907
100-152-511020-0000	Comp Paid	8,214	11,706	10,860	-
100-152-511100-0000	Salaries/Wages PT	1,541	-	30,649	16,967
100-152-511200-0000	Overtime	2,559	4,411	5,013	6,000
100-152-511300-0000	Standby	20,360	18,280	20,400	19,280
100-152-511900-0000	Separation Pay	14,636	69,941	2,114	-
100-152-512100-0000	Medicare	12,040	10,368	11,878	15,416
100-152-512200-0000	Retirement	159,406	131,998	113,761	174,741
100-152-512210-0000	Retirement - PARS	20	-	-	-
100-152-512300-0000	Disability Insurance	2,518	2,625	2,565	3,943
100-152-512400-0000	Health Insurance	137,049	134,346	135,864	183,864
100-152-512401-0000	Retiree Health	41,243	69,727	47,572	34,174
100-152-512420-0000	Dental Insurance	-	-	1,496	3,206
100-152-512430-0000	Vision Insurance	-	-	760	1,625
100-152-512600-0000	Worker's Comp Insurance	68,076	52,371	61,230	60,268
100-152-521000-0000	Bld/Site Maintenance	14,778	38,370	25,982	42,700
100-152-521000-0101	Bldg/Site Maintenance/Pool	1,020	13,627	43,938	44,000
100-152-521400-0000	Chemicals	869	1,073	5,200	5,200
100-152-521400-0101	Chemicals/Pool	25,420	27,457	25,000	30,000
100-152-521800-0000	Communications	5,046	3,283	1,960	5,600
100-152-521800-0101	Communications/Pool	386	189	-	-
100-152-521800-0209	Communications - Emp Stipend	-	300	900	900
100-152-522600-0000	Contr Servs - Non Professional	44,435	24,581	30,000	48,300
100-152-524000-0000	DMV Exams/Physicals	300	429	400	600
100-152-524200-0000	Dues/Subscriptions	-	135	1,000	1,000
100-152-525800-0000	Equip Rental	3,810	3,833	4,100	8,000
100-152-526000-0000	Equip Repairs/Maintenance	18,271	11,758	25,000	12,885
100-152-527200-0000	Hepatitis Shots	-	-	110	110
100-152-531400-0000	Office Equip Maint/Rental	525	645	1,500	-
100-152-531600-0000	Office Supplies	1,627	626	750	2,250
100-152-531900-0000	Permits/Licenses/Fees	2,549	280	500	500
100-152-535500-0000	Small Tools	2,008	1,106	3,000	2,000
100-152-535600-0000	Special Supplies	40,118	57,544	79,500	39,300
100-152-535600-0101	Special Supplies/Pool	10,502	8,125	18,200	8,200
100-152-535600-0104	Special Supplies/Playgrnd Sfty	4,707	4,827	20,000	20,000
100-152-535600-0105	Special Supplies/Fence Repair	2,176	-	5,000	5,000
100-152-535750-0000	Training	1,005	2,979	2,000	2,000
100-152-535900-0000	Uniforms	7,618	9,790	9,000	9,000
100-152-536000-0000	Utilities	114,676	108,171	180,000	180,000
100-152-536500-0000	Utilities - Park Path Lights	5,271	5,497	5,000	5,000
100-152-537500-0000	Vehicle Fuel	17,574	20,454	18,000	18,000
100-152-538000-0000	Vehicle Parts/Maintenance	6,380	4,366	10,000	6,000
100-152-539000-0000	Water	138,799	216,461	250,000	270,000
100-152-560400-0000	Capital Outlay	300,836	367,298	1,055,936	56,000
	TOTAL DEPT. EXPENDITURES	1,872,361	2,044,684	2,867,216	2,149,936

City of Dixon Budget FY 2020-21
152 - PUBLIC WORKS PARKS & BUILDING MAINTENANCE
OPERATIONS EXPENSE SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
521000	18,500	25,982	42,700	Prune, shape, and spray trees - City Hall & Hall Park parking lot, \$5,000; Mats & custodial/building maintenance supplies @ MSC and City Hall, \$4,000; Electric, plumbing, and HVAC repairs \$3,500; Cleaning supplies, \$4,000; Alarm system at MSC, \$1,200; Misc. other repairs at City facilities, Dixon Family Services, and Chamber of Commerce; Sanitation and maintenance of the Arena, \$5,000; Sanitation and maintenance of Hall Park Phase 3, \$9,000; Maintenance of Pardi Market, \$1,000; Inspection and servicing of the Hall Park Irrigation Booster Pump, \$10,000
521000-0101	43,938	43,938	44,000	<i>General:</i> Service pool heaters, repair leaking backwash drain, repair mastic around all pools, increase water pressure in showers, repair leaks in shower walls in men's and women's locker rooms, purchase and install new pool rules signs, remove calcium stains in locker rooms, replace broken underwater pool lights, replace chipped tiles around all pools; <i>Main Pool:</i> Remove spring that is stuck in Main Pool priority valve, replace broken emergency shutoff valve, seal surge pit (Shark Tank); <i>Training Pool:</i> Replace hair and lint strainer \$2,500, replace pool motor \$8,000; <i>Baby Pool:</i> Reseal skimmers, fill water, fill water check valve
521400	5,200	5,200	5,200	Fertilizer & weed program
521400-0101	25,000	25,000	30,000	Pool - Chemicals
521800	1,960	1,960	5,600	Phones & fax line @ MSC, \$2,000; purchase of cell phones and data service x 6 staff, \$3,600
521800-0101	450	-	-	Phone at pool building no longer in service
521800-0209	-	900	900	Cell phone stipend for 1 staff x \$75/month (voice/data)
522600	63,700	30,000	48,300	Path light repairs, Pest control @ MSC, Fire alarm in the MSC break room, Operating fertigation system for Hall Park \$20,000, Contract tree pruning (lift truck), Landscape maintenance supplies and services (previously through CDF); Ice Machine
524000	400	400	600	Class B license - DMV renewal & physicals
524200	1,000	1,000	1,000	Annual dues for pesticide certification & pool operator certification
525800	4,100	4,100	8,000	Miscellaneous rental equipment (e.g., stump grinder, trailers, sod cutters, aerial lift), \$4,160; Port-a-Potty for Patwin & Veterans Parks, \$3,840
526000	12,885	25,000	12,885	Parts to repair equipment including mowers, sweepers, tractors, vacuum cleaners, buffer, jacks, hoists and power tools; repairs for MSC office equipment
527200	150	110	110	Hepatitis shots
531400	1,500	1,500	-	Copier @ MSC no longer in use
531600	750	750	2,250	Copier/computer paper, print cartridges, business cards, office supplies; purchase of SurfacePro \$1,500
531900	500	500	500	Annual permits fees - CUPA program
535500	3,000	3,000	2,000	Small tools
535600	79,500	79,500	39,300	Sprinkler parts, trees, mulch, tennis court 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, \$5,000; fire extinguisher service, \$3,000
535600-0101	18,200	18,200	8,200	Pool - special supplies, including maintenance and repairs of pool lane lines and pool covers
535600-0104	20,000	20,000	20,000	Playground/pedestrian safety - wood chip landing material \$10,000; replace damaged playground parts and park pathway tripping hazards \$10,000
535600-0105	5,000	5,000	5,000	Shared Fence Repair Policy
535750	2,000	2,000	2,000	Training for pesticide exam, pool maintenance, playground safety, and tree maintenance
535900	9,000	9,000	9,000	Uniforms, jackets, and rain gear
536000	180,000	180,000	180,000	Electricity for ball fields, Stevens arena, tennis courts, and basketball court lights, gas/electricity at pool facility, MSC, City Hall, Hall Park Phase 3, and Pardi Market
536500	5,000	5,000	5,000	Park path lights (six parks)
537500	18,000	18,000	18,000	Fuel for vehicles and equipment
538000	10,000	10,000	6,000	Parts to repair vehicles
539000	250,000	250,000	270,000	Water for restrooms & irrigation at six parks, pool facility, and City facilities

City of Dixon Budget FY 2020-21
152 - PUBLIC WORKS PARKS & BUILDING MAINTENANCE
OPERATIONS EXPENSE SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
560400	1,092,918	1,055,936	56,000	Capital Outlay - see detail on Capital Equipment page
Total	1,872,651	1,821,976	822,545	

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	B	MSC front office roof	10,000	1.00	10,000
N	E	Internet connectivity issues at MSC	10,000	1.00	10,000
R	E	MSC security system	15,000	1.00	15,000
R	E	Pressure washer	42,000	0.50	21,000
				Total	56,000

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Deputy Public Works Director	1.00	119,909	9,271	10,890	229	116	1,897	588	480	143,380
Parks & Bldg Maint Supervisor	1.00	96,853	7,129	13,001	229	116	1,593	431	8,277	127,629
Sr. Maintenance Worker	1.00	70,718	5,206	14,682	229	116	1,238	327	6,271	98,787
Maintenance Worker II	1.00	64,213	4,727	16,874	229	116	1,176	297	5,694	93,326
Maintenance Worker I	1.00	56,577	4,375	14,682	229	116	1,033	269	5,163	82,444
Maintenance Worker I	1.00	56,129	4,340	7,290	229	116	920	269	5,163	74,456
Maintenance Worker I	1.00	54,922	4,247	14,682	229	116	1,009	263	5,050	80,518
Maintenance Worker I	1.00	52,515	4,060	7,290	229	116	867	257	4,936	70,270
Maintenance Worker I	1.00	51,565	3,987	16,874	229	116	992	253	4,847	78,865
Maintenance Worker I	1.00	49,731	3,845	16,874	229	116	966	244	4,675	76,680
Maintenance Worker I	1.00	47,450	3,669	16,874	229	116	933	233	4,460	73,964
Maintenance Worker I	1.00	47,450	3,493	14,682	229	116	901	233	4,460	71,564
Administrative Clerk I	1.00	39,875	3,083	16,874	229	116	823	195	160	61,355
Subtotal:	13.00	807,907	61,432	181,569	2,977	1,508	14,348	3,859	59,636	1,133,238
Temporary Personnel										
	Hours									
Sr. Admin Clerk	624	16,967	4,373	2,187	229	116	278	83	68	24,301
Subtotal:	624	16,967	4,373	2,187	229	116	278	83	68	24,301
Other payroll costs:										
PERS Health Administration		-	-	108	-	-	-	-	-	108
Retirement Health Benefit		-	-	34,174	-	-	423	-	-	34,597
PERS Retirement UAL		-	108,936	-	-	-	-	-	-	108,936
Overtime		6,000	-	-	-	-	87	-	564	6,651
Stand-by pay		19,280	-	-	-	-	280	-	-	19,560
Subtotal:		25,280	108,936	34,282	-	-	790	-	564	169,853
GRAND TOTAL:	13.00	850,154	174,741	218,038	3,206	1,625	15,416	3,943	60,268	1,327,392

City of Dixon Budget FY 2020-21
153 - PW STREET MAINTENANCE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-153-511000-0000	Salaries/Wages	179,169	242,133	301,979	301,378
100-153-511020-0000	Comp Paid	347	1,060	2,477	-
100-153-511100-0000	Salaries/Wages PT	578	-	-	-
100-153-511200-0000	Overtime	7,542	11,939	9,535	9,000
100-153-511300-0000	Standby	7,282	12,485	9,510	7,000
100-153-512100-0000	Medicare	2,080	2,934	3,520	6,000
100-153-512200-0000	Retirement	36,437	53,692	63,276	51,928
100-153-512210-0000	Retirement - PARS	8	-	-	-
100-153-512300-0000	Disability Insurance	903	1,020	1,468	1,444
100-153-512400-0000	Health Insurance	47,793	64,243	75,056	78,135
100-153-512401-0000	Retiree Health	-	-	-	18,438
100-153-512420-0000	Dental Insurance	-	-	548	1,088
100-153-512430-0000	Vision Insurance	-	-	279	551
100-153-512600-0000	Worker's Comp Insurance	17,944	23,660	33,186	28,547
100-153-521400-0000	Chemicals	6,672	4,722	4,000	4,000
100-153-521800-0000	Communications	4,066	2,177	4,500	7,500
100-153-522600-0000	Contr Servs - Non Professional	21,935	13,718	10,000	15,000
100-153-524000-0000	DMV Exams/Physicals	524	480	500	600
100-153-524200-0000	Dues/Subscriptions	818	916	1,400	1,300
100-153-525800-0000	Equip Rental	6,569	859	3,000	1,000
100-153-526000-0000	Equip Repairs/Maintenance	5,977	12,006	7,000	5,000
100-153-527400-0000	Recycling	18,703	21,967	19,100	42,100
100-153-531400-0000	Office Equip Maint/Rental	435	587	1,500	500
100-153-531600-0000	Office Supplies	389	562	500	500
100-153-531900-0000	Permits/Licenses/Fees	245	408	500	500
100-153-535500-0000	Small Tools	1,733	882	3,000	3,000
100-153-535600-0000	Special Supplies	43,452	62,477	50,000	60,000
100-153-535750-0000	Training	1,109	451	1,600	1,700
100-153-535900-0000	Uniforms	3,994	3,543	5,000	5,000
100-153-536000-0000	Utilities	39,296	51,767	45,000	50,000
100-153-537500-0000	Vehicle Fuel	13,795	21,481	14,000	14,000
100-153-538000-0000	Vehicle Parts/Maintenance	9,056	9,616	6,000	9,000
100-153-539000-0000	Water	10,315	12,177	15,000	20,000
100-153-560400-0000	Capital Outlay	21,868	216,218	12,500	-
	TOTAL DEPT. EXPENDITURES	511,032	850,181	704,935	744,209

City of Dixon Budget FY 2020-21
153 - PUBLIC WORKS - STREET MAINTENANCE
OPERATING EXPENSES SUMMARY SHEET

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
521400	4,000	4,000	4,000	Chemicals for weed abatement; fertilizer/growth regulator
521800	4,500	4,500	7,500	Internet and Dept issued cell phones (<i>purchase of cell phones w/data for all staff</i>)
522600	10,000	10,000	15,000	Street light repairs (routine & knockdown)
524000	500	500	600	Class A/B licenses-DMW renewal fees/physicals.
524200	1,400	1,400	1,300	Annual dues for pesticide certification \$400 for additional staff; USA membership fee \$900
525800	3,000	3,000	1,000	Lift bucket for pruning, misc. equipment
526000	7,000	7,000	5,000	Parts to repair equipment
527400	19,100	19,100	42,100	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, \$37,000
531400	1,500	1,500	500	Office Equipment Maintenance/Rental
531600	500	500	500	Copier/computer paper, print cartridges, business cards, misc. office supplies
531900	500	500	500	Permits/Licenses/Fees
535500	3,000	3,000	3,000	Tools for street/sidewalk, rights-of-way, storm drains, and median island repairs, chainsaws, trimmers, pneumatic tools, leaf blowers, edgers, toppers, and grinding heads
535600	50,000	50,000	60,000	Concrete, traffic paint, gravel, rip rap rock, asphalt, signs, safety cones, bollards, reflectors, increased paving materials and compliant street name signs
535750	1,600	1,600	1,700	Training - pesticide application, traffic control & working in confined space
535900	5,000	5,000	5,000	Uniforms, jackets and rain gear
536000	45,000	45,000	50,000	PG&E charges for street/parking lot lights, flashing beacons, lighted crosswalks, traffic signals, West B undercrossing.
537500	14,000	14,000	14,000	Fuel for vehicles and equipment
538000	6,000	6,000	9,000	Parts to repair vehicles including pesticide truck
539000	15,000	15,000	20,000	Water - median islands, landscaping, park & ride lot, multi-modal
560400	12,500	12,500	-	Capital Outlay - no requests in FY 20-21
Total	204,100	204,100	240,700	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

GENERAL FUND 100
 DEPT. 153
 PW - STREET MAINTENANCE

Title	FTE	Full Time Equiv.	PERS	Health	Dental	Vision	Soc Sec/	Disability	Workers'	Total Employee
		Pay 511000	Retirement 512200	Insurance 512400	Insurance 512420	Insurance 512430	Medicare 512100	Insurance 512300	Comp 512600	
PERMANENT EMPLOYEES:										
Streets & Utilities Maint Supervisor	0.75	59,897	4,631	12,655	172	87	1,052	293	5,630	84,417
Sr. Maintenance Worker	1.00	73,387	5,402	14,682	229	116	1,277	327	6,271	101,691
Maintenance Worker II	1.00	60,578	4,684	16,874	229	116	1,123	297	5,694	89,595
Maintenance Worker II	1.00	57,693	4,461	16,874	229	116	1,081	283	5,423	86,160
Maintenance Worker I	1.00	49,823	3,852	16,874	229	116	967	244	4,683	76,789
Subtotal:	4.75	301,378	23,030	77,959	1,088	551	5,500	1,444	27,701	438,652
<i>Other payroll costs:</i>										
PERS Health Administration		-	-	176	-	-	-	-	-	176
Retirement Health Benefit		-	-	18,438	-	-	267	-	-	18,705
PERS Retirement UAL		-	28,898	-	-	-	-	-	-	28,898
Overtime		9,000	-	-	-	-	131	-	846	9,977
Stand-by pay		7,000	-	-	-	-	102	-	-	7,102
Subtotal:		16,000	28,898	18,614	-	-	500	-	846	64,858
GRAND TOTAL:	4.75	317,378	51,928	96,573	1,088	551	6,000	1,444	28,547	503,510

City of Dixon Budget FY 2020-21
154 - PW STORM DRAIN MAINTENANCE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-154-511000-0000	Salaries/Wages	59,081	65,459	73,405	49,805
100-154-511020-0000	Comp Paid	1,105	16	1,302	-
100-154-511200-0000	Overtime	2,917	2,626	2,278	3,000
100-154-511300-0000	Standby	4,090	4,105	4,693	5,500
100-154-512100-0000	Medicare	604	635	757	1,413
100-154-512200-0000	Retirement	17,762	22,687	23,555	20,250
100-154-512300-0000	Disability Insurance	151	154	267	335
100-154-512400-0000	Health Insurance	12,976	15,585	16,207	16,872
100-154-512420-0000	Dental Insurance	-	-	111	228
100-154-512430-0000	Vision Insurance	-	-	56	116
100-154-512500-0000	Unemployment Insurance	-	5,099	-	-
100-154-512600-0000	Worker's Comp Insurance	4,765	6,266	8,288	6,696
100-154-521400-0000	Chemicals	683	3,031	4,000	4,000
100-154-521800-0000	Communications	681	1,223	1,500	1,500
100-154-522600-0000	Contr Servs - Non Professional	10,303	35,290	45,000	25,000
100-154-524000-0000	DMV Exams/Physicals	-	-	130	130
100-154-524200-0000	Dues/Subscriptions	180	-	300	300
100-154-525800-0000	Equip Rental	-	-	500	500
100-154-526000-0000	Equip Repairs/Maintenance	588	1,626	4,000	4,000
100-154-531400-0000	Office Equip Maint/Rental	312	527	3,000	400
100-154-531600-0000	Office Supplies	118	473	300	300
100-154-531650-0000	Office/Software Maintenance	-	160	-	-
100-154-531900-0000	Permits/Licenses/Fees	30,738	50,585	36,925	36,925
100-154-535500-0000	Small Tools	-	-	600	600
100-154-535600-0000	Special Supplies	5,104	4,217	4,000	4,000
100-154-535750-0000	Training	1,494	330	1,000	3,000
100-154-535900-0000	Uniforms	281	-	500	500
100-154-536000-0000	Utilities	250	252	200	250
100-154-537500-0000	Vehicle Fuel	2,937	2,190	3,500	3,000
100-154-538000-0000	Vehicle Parts/Maintenance	2,140	672	4,000	4,000
100-154-560400-0000	Capital Outlay	10,860	-	12,500	-
	TOTAL DEPT. EXPENDITURES	170,120	223,206	252,873	192,620

City of Dixon Budget FY 2020-21
154 - PUBLIC WORKS - STORM DRAIN MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
521400	4,000	4,000	4,000	Chemicals for weed abatement; fertilizer/growth regulator
521800	1,500	1,500	1,500	Portion of MSC phone charges.
522600	65,000	45,000	25,000	Storm drain renewal and replacement (only replacing 5 catch basins rather than 10 from prior FY)
524000	130	130	130	Class A/B licenses-DMV renewal fees/physicals; one employee
524200	300	300	300	Annual dues for pesticide certification
525800	500	500	500	Misc. equipment for storm drain maintenance
526000	4,000	4,000	4,000	Parts to repair equipment, including Doyle drainage pond pumps
531400	3,000	3,000	400	Office Equipment Maintenance/Rental
531600	300	300	300	Copier/computer paper; print cartridges, business cards, misc. office supplies
531900	36,925	36,925	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	600	600	600	Tools for storm drain maintenance
535600	4,000	4,000	4,000	Concrete, gravel, rip rap rock, safety cones, erosion control, cleaning heads
535750	1,000	1,000	3,000	Training - pesticide application, traffic control & working in confined space, NPDES permit requirements & new best mgt practices for storm water; Annual Storm Water Regulation Training, \$2,000
535900	500	500	500	Uniforms
536000	200	200	250	Doyle Lane drainage pond pump and portion of Lateral 1 monitoring stations
537500	3,500	3,500	3,000	Fuel for vehicles and equipment
538000	4,000	4,000	4,000	Parts to repair vehicles including old vector truck and pesticide truck
539000	100	-	-	Water - irrigation systems @ Doyle Ln & Creekside if necessary
560400	12,500	12,500	-	Capital Outlay - no requests in FY 20-21
Total	142,055	121,955	88,405	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

GENERAL FUND 100
 DEPT. 154
 PW - STORM DRAIN MAINTENANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Streets & Utilities Maint Supervisor	0.25	19,966	1,544	4,218	57	29	351	98	1,877	28,140
Sr. Utilities Maintenance Worker	0.25	19,975	1,470	4,218	57	29	351	89	1,707	27,896
Utilities Maintenance Worker II	0.25	18,463	1,359	4,218	57	29	329	81	1,552	26,088
Utilities Maintenance Worker I	0.25	13,599	1,051	4,218	57	29	258	67	1,278	20,557
Subtotal:	1.00	72,003	5,424	16,872	228	116	1,289	335	6,414	102,681
<i>Other payroll costs:</i>										
PERS Retirement UAL		-	14,826	-	-	-	-	-	-	14,826
Overtime		3,000	-	-	-	-	44	-	282	3,326
Stand-by pay		5,500	-	-	-	-	80	-	-	5,580
Subtotal:		8,500	14,826	-	-	-	124	-	282	23,732
GRAND TOTAL:	1.00	80,503	20,250	16,872	228	116	1,413	335	6,696	126,413

Note: Due to multiple divisions and projects throughout, several personnel are still full-time equivalent positions, but have been distributed in accordance with their duties and time.

City of Dixon Budget FY 2020-21
171 - RECREATION

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-171-511000-0000	Salaries/Wages	98,227	76,233	106,603	113,132
100-171-511010-0000	Admin Leave Paid	506	518	-	-
100-171-511020-0000	Comp Paid	225	-	291	-
100-171-511100-0000	Salaries/Wages PT	4,464	3,363	7,104	13,292
100-171-511120-0000	Aquatics Personnel	88,084	82,255	106,318	120,423
100-171-511200-0000	Overtime	399	130	-	150
100-171-511900-0000	Separation Pay	-	1,819	-	-
100-171-512100-0000	Medicare	2,833	2,369	2,269	3,899
100-171-512200-0000	Retirement	31,355	19,204	20,312	25,350
100-171-512210-0000	Retirement - PARS	1,206	1,113	664	1,738
100-171-512300-0000	Disability Insurance	383	303	424	535
100-171-512400-0000	Health Insurance	21,904	14,623	20,331	22,096
100-171-512420-0000	Dental Insurance	-	-	161	321
100-171-512430-0000	Vision Insurance	-	-	82	163
100-171-512500-0000	Unemployment Insurance	271	-	-	-
100-171-512600-0000	Worker's Comp Insurance	5,879	2,865	2,503	4,601
100-171-520400-0000	Advertising/Legal Notices/Pubs	3,973	3,937	3,975	4,000
100-171-521800-0000	Communications	124	67	200	-
100-171-521800-0209	Communications - Emp Stipend	-	803	900	900
100-171-522610-0000	Contr Servs - Recnet	1,764	402	-	-
100-171-524000-0000	Exams/Physicals/Testing	206	184	600	600
100-171-524200-0000	Dues/Subscriptions	687	702	725	1,875
100-171-531000-0000	Mileage Reimbursement	299	245	200	200
100-171-531600-0000	Office Supplies	692	756	800	750
100-171-532000-0000	Personnel/Recruiting	-	376	200	200
100-171-532600-0000	Playground/Spec Events	1,513	1,571	1,600	1,900
100-171-532600-0247	Special Events-Reimbursed	2,289	4,270	2,330	-
100-171-533600-0000	Rec - Aquatics	3,014	3,909	4,000	5,100
100-171-534500-0000	Fees - Administration	1,910	1,542	1,700	1,700
100-171-535600-0000	Special Supplies	976	1,071	500	800
100-171-535750-0000	Training	462	275	700	700
TOTAL DEPT. EXPENDITURES		273,646	224,905	285,493	324,425

City of Dixon Budget FY 2020-21
171 - RECREATION
OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
520400	4,000	3,975	4,000	DYB & Swim Lesson fliers; Color Copies of 2020 Swim Season brochure; one postcard mailing and one set of door hangers for Movies in the Park
521800	200	200	-	Phone at pool building no longer in service
521800-0209	900	900	900	Cell phone stipend for Recreation Supervisor at \$75/month (voice & data service)
524000	600	600	600	Annual Exams/Physicals/Testing
524200	700	725	1,875	ASCAP and BMI licensing fees; CPRS Membership, BAPO Membership, When-to-Work software
531000	200	200	200	Mileage reimbursement for Recreation Supervisor
531600	800	800	750	General office supplies
532000	200	200	200	Personnel/Recruiting
532600	1,600	1,600	1,900	Special Event Supplement x 1 (\$1,200/pursuing donations); Porta-Potty for four events \$700
532600-0247	-	2,330	-	Special events - reimbursed
533600	4,000	4,000	5,100	Aquatic supplies, lifeguard shirts and suits, visors, whistles, sunscreen, first aid supplies, lane line and various pool related equipment purchased as needed; 4 umbrellas, \$600; Safety backboard, \$500
534500	1,700	1,700	1,700	Fees - Administration (RecNet).
535600	500	500	800	Special supplies - not for pool (see #533600); 3 practice automated external defibrillator, \$300 (\$100 each)
535750	700	700	700	Lifeguards hired by the City of Dixon are reimbursed for their training costs; some non-aquatic staff are provided training in CPR
Total	16,100	18,430	18,725	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

GENERAL FUND 100
 DEPT. 171
 RECREATION

Title	FTE	Full Time Equiv Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:											
Recreation Manager	0.40	43,156	-	3,177	5,200	92	47	701	192	157	52,722
Recreation Supervisor	1.00	69,976	-	5,411	16,874	229	116	1,259	343	1,525	95,733
Subtotal:	1.40	113,132	-	8,587	22,074	321	163	1,960	535	1,682	148,454
Temporary Personnel											
	Hours										
Pool Manager	520	-	10,707	139	-	-	-	155	-	233	11,234
Assistant Pool Manager	500	-	9,360	122	-	-	-	136	-	204	9,822
Lifeguard/Swim Instructor II	2,000	-	32,420	421	-	-	-	470	-	707	34,018
Lifeguard/Swim Instructor I	4,400	-	67,936	883	-	-	-	985	-	1,481	71,285
Recreation Specialist II	820	-	13,292	173	-	-	-	193	-	290	13,948
Subtotal:	8,240	-	133,715	1,738	-	-	-	1,939	-	2,915	140,307
<i>Other payroll costs:</i>											
PERS Health Administration		-	-	-	22	-	-	-	-	-	22
PERS Retirement UAL		-	-	16,762	-	-	-	-	-	-	16,762
Overtime - Aquatics		-	150	-	-	-	-	-	-	4	154
Subtotal:		-	150	16,762	22	-	-	-	-	4	16,938
GRAND TOTAL:	1.40	113,132	133,865	27,088	22,096	321	163	3,899	535	4,601	305,700

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

City of Dixon Budget FY 2020-21
172 - SENIOR/MULTI-USE CENTER (S/MUC)

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-172-511000-0000	Salaries/Wages	54,230	55,549	62,355	64,734
100-172-511010-0000	Admin Leave Paid	758	777	1,450	-
100-172-511100-0000	Salaries/Wages PT	10,734	15,123	12,701	21,314
100-172-512100-0000	Medicare	984	1,052	1,178	1,361
100-172-512200-0000	Retirement	17,300	20,166	23,579	29,530
100-172-512210-0000	Retirement - PARS	140	197	211	277
100-172-512300-0000	Disability Insurance	207	212	236	288
100-172-512400-0000	Health Insurance	7,947	7,908	10,411	7,800
100-172-512420-0000	Dental Insurance	-	-	68	138
100-172-512430-0000	Vision Insurance	-	-	35	70
100-172-512500-0000	Unemployment Insurance	(359)	-	-	-
100-172-512600-0000	Worker's Comp Insurance	759	612	664	700
100-172-520400-0000	Advertising/Legal Notices/Pubs	-	-	100	100
100-172-521000-0000	Bld/Site Maintenance	7,622	5,998	11,500	7,000
100-172-521800-0000	Communications	653	1,313	1,500	2,210
100-172-522600-0000	Contr Servs - Non Professional	1,670	1,939	1,900	1,900
100-172-531000-0000	Mileage Reimbursement	165	109	200	200
100-172-531600-0000	Office Supplies	493	563	600	600
100-172-534500-0000	Fees - Administration	197	401	200	200
100-172-535550-0000	Special Events	675	1,031	1,200	1,500
100-172-535600-0000	Special Supplies	4,215	1,166	1,500	1,500
100-172-536001-0000	Utilities - Electric	1,800	1,800	2,000	2,000
100-172-536002-0000	Utilities - Gas	1,394	1,823	1,300	1,500
100-172-539000-0000	Water	1,044	1,095	1,300	1,500
100-172-560400-0000	Capital Outlay	-	-	118,000	8,000
	TOTAL DEPT. EXPENDITURES	112,627	118,834	254,187	154,422

City of Dixon Budget FY 2020-21
172 - SENIOR / MULTI-USE CENTER
OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
520400	100	100	100	Promotional material
521000	11,500	11,500	7,000	Cleaning supplies; Misc. supplies for buildings; HVAC, building, and other misc. maintenance & repairs
521800	1,500	1,500	1,500	Telephone (local and long distance) for three offices
521800-0209	-	-	710	Cell phone stipend for Recreation Manager x \$59/month
522600	1,900	1,900	1,900	Alarm contract for the Senior/Multi-Use Center, \$1,200; Pest Control, \$450; Semi Annual Fire Suppression Inspection, \$250
531000	200	200	200	Mileage reimbursement for work related travel
531600	600	600	600	General office supplies
534500	200	200	200	Fees Administration - RecNet
535550	1,200	1,200	1,500	Supplies for senior citizen special events/trips.
535600	1,500	1,500	1,500	Supplies for senior citizen activities
536001	2,000	2,000	2,000	Utilities: Electricity
536002	1,300	1,300	1,500	Utilities: Gas
539000	1,300	1,300	1,500	Water
560400	118,000	118,000	8,000	Capital Outlay - see detail on Capital Equipment page
Total	141,300	141,300	28,210	

City of Dixon Budget FY 2020-21
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	B	Replace sliding glass door	8,000	1.00	8,000
				Total	8,000

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

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

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:											
Recreation Manager	0.60	64,734	-	4,765	7,800	138	70	1,052	288	235	79,082
Subtotal:	0.60	64,734	-	4,765	7,800	138	70	1,052	288	235	79,082
Temporary Personnel Hours											
Facility Attendant	1,384	-	21,314	277	-	-	-	309	-	465	22,365
Subtotal:	1,384	-	21,314	277	-	-	-	309	-	465	22,365
<i>Other payroll costs:</i>											
PERS Retirement UAL		-	-	24,765	-	-	-	-	-	-	24,765
Subtotal:		-	-	24,765	-	-	-	-	-	-	24,765
GRAND TOTAL:	0.60	64,734	21,314	29,807	7,800	138	70	1,361	288	700	126,212

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 – 2020 – Department Accomplishments

- Fully staffed most positions in the police department
- Obtained and deployed a police canine and resurrected the program in the City

- Obtain a police motorcycle for dedicated traffic safety program and identified an officer to train
- Obtained and deployed 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
- Improved the police firing range to make facility more useable
- Completed migration of police vehicle computer systems to industry standard
- Completed scanning project to digitize paper police reports from 2007-2014, and integrated them in a searchable database
- Developed a certified crime scene investigator program to enhance investigative services
- Retrofitted department shotguns to less-lethal devices to increase force options in critical incidents
- Completed a three year network upgrade to join the police department network to the County wide-area network (allows access to all resources department-wide)

Budget Year – 2021 – Department Work Plan/Goals

- Implement a comprehensive traffic safety accident reduction program
- Fully staff all police positions to ensure appropriate police coverage and services
- Complete upgrade of police radio system to facilitate improved communications in the City
- Complete firing range upgrades to make facility useable year-round
- Expand community outreach and engagement with a Police Chief's Citizen Advisory Committee
- Expand forensic services in the City through a structured, comprehensive crime scene investigator program

City of Dixon Budget FY 2020-21
161 - POLICE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-161-511000-0000	Salaries/Wages	2,214,472	2,475,327	3,043,153	3,340,119
100-161-511010-0000	Admin Leave Paid	4,784	8,710	12,705	-
100-161-511020-0000	Comp Paid	28,277	49,476	35,271	-
100-161-511100-0000	Salaries/Wages PT	5,573	26,949	4,647	-
100-161-511200-0000	Overtime	275,964	259,596	239,462	150,000
100-161-511210-0000	Reimbursable Overtime	559	1,361	46	3,500
100-161-511300-0000	Standby	13,177	11,230	19,818	13,135
100-161-511500-0000	Physical Fitness	7,082	8,848	20,274	22,380
100-161-511600-0000	Uniform Allowance	21,408	32,777	26,580	33,000
100-161-511900-0000	Separation Pay	7,329	53,408	85,680	-
100-161-512100-0000	Medicare	38,461	41,727	50,607	58,718
100-161-512200-0000	Retirement	780,617	957,093	955,215	1,283,226
100-161-512210-0000	Retirement - PARS	72	253	131	-
100-161-512300-0000	Disability Insurance	8,296	9,532	10,478	15,042
100-161-512400-0000	Health Insurance	293,596	331,159	359,318	451,197
100-161-512401-0000	Retiree Health	29,213	13,399	28,171	57,424
100-161-512420-0000	Dental Insurance	-	-	3,441	8,130
100-161-512430-0000	Vision Insurance	-	-	1,748	4,118
100-161-512500-0000	Unemployment Insurance	2,290	-	-	-
100-161-512600-0000	Worker's Comp Insurance	134,418	100,104	127,345	128,234
100-161-521000-0000	Bld/Site Maintenance	42,019	54,097	32,500	32,500
100-161-521800-0000	Communications	107,368	148,613	160,000	190,000
100-161-521800-0209	Communications - Emp Stipend	4,695	2,760	1,680	1,230
100-161-522400-0000	Consultants - Professional	35,549	51,027	74,000	-
100-161-523000-0000	Contract Serv - Animal Control	152,578	174,420	174,296	194,250
100-161-523600-0000	Contractual/Co. Booking Fees	8,437	4,004	4,000	5,000
100-161-524200-0000	Dues/Subscriptions	1,095	1,070	1,500	2,000
100-161-526000-0000	Equip Repairs/Maintenance	4,596	1,078	5,000	7,500
100-161-526800-0000	Firing Range Supplies	23,070	8,596	20,000	20,000
100-161-527200-0000	Hepatitis Shots	-	405	110	-
100-161-528800-0000	Investigations	14,117	18,958	27,000	28,500
100-161-529000-0000	K-9 Unit Expense	2,522	-	-	15,000
100-161-529400-0000	Lease Purchase	140,173	170,566	198,000	255,000
100-161-530200-0000	Meetings/Seminars	949	2,329	1,500	2,000
100-161-530200-0263	Meetings/Chief's Advisory	-	-	1,000	1,000
100-161-531200-0000	Neighborhood Watch	-	482	1,000	1,000
100-161-531210-0000	Volunteer Programs - Cadets	5,115	2,178	2,243	2,500
100-161-531400-0000	Office Equip Maint/Rental	6,545	5,314	4,000	4,000
100-161-531600-0000	Office Supplies	12,591	10,910	15,000	16,500
100-161-531650-0000	Office/Software Maintenance	46,229	43,386	44,781	55,000
100-161-532200-0000	Physical Fitness Program	1,200	1,500	-	1,500
100-161-535600-0000	Special Supplies	14,433	61,039	66,164	65,000
100-161-535750-0000	Training	18,307	7,528	4,500	4,000
100-161-535850-0000	Training - POST	5,000	11,719	15,000	16,500
100-161-535900-0000	Uniforms	21,491	6,398	4,500	5,000
100-161-535900-0261	Uniforms-Ballistic	-	6,621	4,500	6,000
100-161-536001-0000	Utilities - Electric	244	242	1,130	2,500
100-161-536002-0000	Utilities - Gas	4,564	4,424	4,100	4,000
100-161-537500-0000	Vehicle Fuel	55,486	56,917	55,706	72,000
100-161-538000-0000	Vehicle Parts/Maintenance	2,914	3,378	3,474	5,000
100-161-539000-0000	Water	4,399	4,254	5,000	5,000
100-161-541000-0000	Youth Services/Supplies	462	631	-	-

City of Dixon Budget FY 2020-21
161 - POLICE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-161-560400-0000	Capital Outlay	683	476,836	118,860	175,000
	TOTAL DEPT. EXPENDITURES	4,602,419	5,722,631	6,074,633	6,762,703

City of Dixon Budget FY 2020-21

161 - POLICE

OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
521000	32,500	32,500	32,500	Building/Site Maintenance: HVAC, Pest Control, Electrical, Equip repair, Fire Sprinkler System Inspection and Maintenance, Landscaping Maintenance Generator Inspection
521800	160,000	160,000	190,000	Communications: Solano Dispatch, Law Enforcement Data Services including CLETS, Critical Reach, LiveScan, Verizon cellular data services, Fiber data services, Solano County Communications, MDC licensing
521800-0209	1,680	1,680	1,230	Employee stipend - 1 @ \$95, 1 @ \$45 per month (July & Aug only)
522400	74,000	74,000	-	Contract Services Professional - Consolidated within General Fund
523000	181,915	174,296	194,250	Annual Contract Animal Shelter MOU estimated costs; County charges for animal shelter facility building; Animal Control, \$55,223.
523600	4,025	4,000	5,000	Booking Fees in Excess of Allotment
524200	1,500	1,500	2,000	Dues & Subscriptions: Cal Chief's Association Dues for Chief and Lieutenants, CA Law Enforcement Association of Records Supervisors dues, professional trade publications (i.e. Law & Order, Police the Law Enforcement Magazine, Law Enforcement Technology).
526000	5,000	5,000	7,500	Equipment maintenance: Vehicle Fire Extinguishers; Radar Units recertification and repairs; Defibrillators; Radio, Printer or Computer Repairs.
526800	20,000	20,000	20,000	Firearms/Firing Range Supplies, ammunition, range safety equip, targets
527200	110	110	-	Hepatitis Shots
528800	27,500	27,000	28,500	Investigations: Sexual assault Exams; Fingerprints; Blood Alcohol/Drug Exams; ID-Kits; Drug Kits; Med Reports; Transcription; Mobile ID; Supplemental investigations report
529000	-	-	15,000	K-9 Unit - New K9 training, supplies and equipment
529400	233,600	198,000	255,000	Solano County Vehicle Lease Program (18 vehicles); Increases in vehicle fees, addition of vehicle to VLP
530200	1,500	1,500	2,000	Meetings and Seminars: County Chiefs Mtg., Commanders, Special Mtgs
530200-0263	1,000	1,000	1,000	Chief's Advisory Committee meetings
531200	1,000	1,000	1,000	Neighborhood Watch and Youth Services Supplies
531210	2,243	2,243	2,500	Volunteer and Cadet programs
531400	4,000	4,000	4,000	Office Equipment Maintenance, copy machine lease
531600	15,000	15,000	16,500	Office Supplies: Paper, Dept Forms, Calendars, Citations, Writing Supplies, Letterhead, Toner, Shred Service, Misc Supplies
531650	44,781	44,781	55,000	Software maintenance: Fixin Dixon Code Enforcement, Mark43 (RMS), LEFTA/METR, PlanIt (Schedule), Evidence.com access, GPSSGate (AVL), Frontline, CivicPlus Website Subsite, Office365, FirstTwo, Dell Server warranty, SonicWall, Everbridge Alert Software, CellBrite
532200	1,500	-	1,500	Proctor for police officer fitness testing
535600	65,509	66,164	65,000	Special Supplies: Computer Software/Misc Equip, Business Cards, DMV/Penal Code Guides, Crime Scene Supplies, Latex Gloves, Flares, OC Spray, Ear Pieces, Batteries, Standby mobile data computer for patrol
535750	5,000	4,500	4,000	Non-POST Training: Liability Training; Non-Sworn Training
535850	15,000	15,000	16,500	POST - Training: CA Police Chiefs Conference; Peace Officer Training
535900	4,500	4,500	5,000	Duty rig (belt, holster, etc.), batons, rain gear and other non-allowance type uniform items
535900-0261	4,500	4,500	6,000	Ballistic armor
536001	600	1,130	2,500	Utilities - Electric
536002	4,000	4,100	4,000	Utilities - Gas
537500	55,000	55,706	72,000	Vehicle Expense Fuel
538000	3,000	3,474	5,000	Vehicle Maintenance/Repair; Car Wash
539000	5,000	5,000	5,000	Cal Water Service
560400	118,860	118,860	175,000	Capital Outlay - see detail on Capital Equipment page
Total	1,093,823	1,050,544	1,194,480	

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
R	E	800mHz portable and car police radios	175,000	1.00	175,000
				Total	175,000

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2020-21

GENERAL FUND 100
DEPT. 161
POLICE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Police Chief	1.00	228,465	19,768	7,920	229	116	3,428	648	8,137	268,711
Police Lieutenant	1.00	167,746	27,572	16,874	229	116	2,677	648	6,324	222,186
Police Lieutenant	1.00	146,536	21,372	7,290	229	116	2,230	648	5,631	184,052
Police Sergeant	1.00	126,630	28,412	16,874	229	116	2,081	560	4,728	179,630
Police Sergeant	1.00	124,296	27,888	16,874	229	116	2,047	570	4,816	176,836
Police Sergeant	1.00	123,156	27,633	16,874	229	116	2,030	570	4,816	175,424
Police Sergeant	1.00	111,722	22,998	7,290	229	116	1,726	511	4,321	148,913
Police Sergeant	1.00	106,523	23,901	7,290	229	116	1,650	492	4,161	144,362
Police Sergeant*	0.50	53,682	14,004	8,437	115	58	901	246	2,080	79,523
Police Officer	1.00	102,032	21,003	7,290	229	116	1,585	483	4,081	136,819
Police Officer	1.00	98,023	12,786	11,130	229	116	1,583	428	3,620	127,915
Police Officer	1.00	97,165	12,674	11,130	229	116	1,570	417	3,525	126,826
Police Officer	1.00	96,101	12,535	16,874	229	116	1,638	417	3,525	131,435
Police Officer -SRO	1.00	92,639	12,084	16,874	229	116	1,588	438	3,701	127,669
Police Officer	1.00	91,844	11,980	7,290	229	116	1,437	417	3,525	116,838
Police Officer	1.00	90,404	11,792	16,874	229	116	1,556	417	3,525	124,913
Police Officer	1.00	90,121	11,755	7,290	229	116	1,412	426	3,600	114,949
Police Officer	1.00	89,715	11,702	11,130	229	116	1,462	417	3,525	118,296
Police Officer	1.00	89,715	11,702	7,290	229	116	1,407	428	3,613	114,500
Police Officer	1.00	89,715	11,702	16,874	229	116	1,546	428	3,613	124,223
Police Officer	1.00	87,274	11,384	16,874	229	116	1,510	396	3,345	121,128
Police Officer	1.00	86,183	11,242	7,290	229	116	1,355	391	3,302	110,108
Police Officer	1.00	85,990	11,217	11,130	229	116	1,408	397	3,351	113,838
Police Officer	1.00	85,463	11,148	13,650	229	116	1,437	378	3,197	115,618
Police Officer	1.00	82,092	10,708	16,874	229	116	1,435	397	3,357	115,208
Police Officer	1.00	79,670	16,400	16,874	229	116	1,400	378	3,197	118,264
Police Officer	1.00	79,670	16,400	16,874	229	116	1,400	378	3,197	118,264
Police Records Clerk I	1.00	47,960	3,708	16,874	229	116	940	235	192	70,254
Police Officer	1.00	79,370	10,353	7,290	229	116	1,257	378	3,197	102,190
Police Officer	1.00	78,421	10,229	11,130	229	116	1,298	370	3,127	104,920
Police Officer	1.00	78,230	17,553	16,874	229	116	1,379	378	3,197	117,956
CSO II	1.00	68,270	5,025	16,874	229	116	1,235	292	1,298	93,339
CSO I	1.00	50,158	3,878	7,290	229	116	833	229	1,021	63,754
CSO I	1.00	46,429	3,590	7,290	229	116	779	223	990	59,646
Police Records Supervisor	1.00	83,309	6,132	16,874	229	116	1,453	374	305	108,792
Police Records Clerk I	1.00	48,782	1,851	14,682	229	116	920	239	195	67,014
Subtotal:	35.50	3,383,501	506,081	450,513	8,130	4,118	55,593	15,042	121,335	4,544,313
<i>Other payroll costs:</i>										
PERS Health Admin/ Sr. Mgmt Life Ins	-	-	-	684	-	-	-	-	-	684
Retirement Health Benefit	-	-	-	57,424	-	-	535	-	-	57,959
PERS Retirement UAL	-	-	777,145	-	-	-	-	-	-	777,145
Overtime	-	150,000	-	-	-	-	2,175	-	6,210	158,385
Reimbursable OT	-	3,500	-	-	-	-	51	-	145	3,696
Stand-by Pay	-	13,135	-	-	-	-	190	-	544	13,869
Night Differential	-	12,000	-	-	-	-	174	-	-	12,174
Subtotal:	-	178,635	777,145	58,108	-	-	3,125	-	6,899	1,023,912
GRAND TOTAL:	35.50	3,562,136	1,283,226	508,621	8,130	4,118	58,718	15,042	128,234	5,568,225

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

Fire

The Fire Department is responsible for fire prevention, suppression and investigation, public education, California Fire Code enforcement, plan review and inspections and state mandated inspections. The Department also provides emergency medical response at the Advanced Life Support level, 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- 2020 - Department Accomplishments

- Received and placed in service a new Type 1 fire engine providing a front line unit to be placed in reserve status.
- Replaced one Command Vehicle by purchasing one from a local dealer and repurposing one to Publics Works.
- Completed technological improvements to the Emergency Operations Center (EOC)

- Upgraded Records Management Software (RMS). New software is integrated with Computer Aided Dispatch (CAD) and provides more accurate and timely data.
- Amended and adopted the 2019 California Fire Code. Both City and Fire District
- Restarted our Engine Company-based business safety inspection program and completed 100% of the State mandated inspections as required by SB 1205.
- Completed an external recruitment process and hired 3 new Firefighter/Paramedics providing our 5-person minimum staffing level to go to 6. This also provided the ability to place a Fire Captain and a Paramedic on both staffed units 24 hours per day.
- Conducted a Volunteer Firefighter Recruitment, adding six new volunteer firefighters to the Reserve Program.
- Conducted a technical rescue training exercise at Monticello Dam with Yolo and Solano County Fire Departments.
- Created a peer support network with all Solano County fire agencies that provides all first responders the ability to receive confidential first level mental health counseling in topics such as critical incident stress management (CISM), critical incident trauma response, general peer support, and treatment for Post-Traumatic Stress Disorder (PTSD).

Budget Year – 2021 – Department Work Plan/Goals

- Continue to plan for and link the construction of a second fire station to City development and growth triggers.
- Bring the Emergency Operations Center (EOC) and its staff to an improved state of readiness. Includes training staff and holding a minimum of 1 tabletop exercise per year.
- 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 closely with the Solano County Fire Chiefs Association (SCFCA) in ensuring fire agencies needs are met in the RFP for ambulance service in Solano County for a renewal date of 2025.

City of Dixon Budget FY 2020-21
166 - FIRE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-166-511000-0000	Salaries/Wages	2,035,999	2,047,573	2,593,115	2,590,607
100-166-511010-0000	Admin Leave Paid	9,756	5,026	5,780	-
100-166-511020-0000	Comp Paid	31,702	32,059	28,618	-
100-166-511100-0000	Salaries/Wages PT	40,332	371	-	-
100-166-511200-0000	Overtime	202,161	423,030	396,036	174,000
100-166-511210-0000	Reimbursable Overtime	222,064	257,021	64,369	150,000
100-166-511220-0000	FLSA Overtime	20,072	21,799	23,688	34,000
100-166-511300-0000	Standby	28,928	21,068	18,701	30,000
100-166-511400-0000	Volunteer Pay	14,577	14,222	12,298	25,000
100-166-511400-1107	Volunteer Pay - FEMA SAFER	8,100	6,450	-	-
100-166-511500-0000	Physical Fitness	51,168	50,916	56,119	69,000
100-166-511510-0000	Core Capabilities Committee	3,600	5,584	4,931	4,800
100-166-511600-0000	Uniform Allowance	21,203	23,613	24,922	28,750
100-166-511900-0000	Separation Pay	62,131	15,187	2,814	-
100-166-512100-0000	Medicare	39,470	41,632	39,047	49,300
100-166-512200-0000	Retirement	541,435	557,474	567,644	662,596
100-166-512210-0000	Retirement - PARS	529	-	-	-
100-166-512300-0000	Disability Insurance	7,948	7,867	8,629	11,581
100-166-512400-0000	Health Insurance	266,292	260,625	277,972	319,173
100-166-512401-0000	Retiree Health	-	-	-	18,438
100-166-512410-0000	Health Insurance - Volunteer	10,029	9,660	7,989	9,000
100-166-512420-0000	Dental Insurance	-	-	2,521	6,183
100-166-512430-0000	Vision Insurance	-	-	1,280	3,132
100-166-512500-0000	Unemployment Insurance	1,590	786	-	-
100-166-512600-0000	Worker's Comp Insurance	219,299	184,446	202,085	204,478
100-166-521000-0000	Bld/Site Maintenance	43,474	45,408	80,900	28,900
100-166-521800-0000	Communications	87,301	81,782	92,750	93,000
100-166-521800-0209	Communications - Emp Stipend	3,840	3,840	3,840	9,240
100-166-522400-0000	Consultants - Professional	23,111	6,858	12,000	2,000
100-166-522600-0000	Consultants - Non Professional	-	6,842	7,320	7,320
100-166-523150-0000	Contract Services	3,400	10,000	10,000	10,000
100-166-524000-0000	DMV Exams/Physicals	750	4,451	3,000	4,000
100-166-524200-0000	Dues/Subscriptions	6,939	9,405	9,200	10,720
100-166-525600-0000	EMS Supplies	29,688	30,585	28,500	28,500
100-166-526000-0000	Equip Repairs/Maintenance	25,331	22,822	33,685	38,600
100-166-526000-1105	Equip Maint -Fire Academy	5,144	5,822	-	-
100-166-526000-1112	Equip Repairs - Comm Equip	2,147	4,124	4,500	4,500
100-166-529400-0000	Lease Purchase	25,584	18,377	21,000	21,600
100-166-530200-0000	Meetings/Seminars	1,476	3,688	6,450	9,550
100-166-531000-0000	Mileage Reimbursement	34	115	91	100
100-166-531400-0000	Office Equip Maint/Rental	3,333	4,194	4,550	4,600
100-166-531600-0000	Office Supplies	3,194	3,518	7,481	5,000
100-166-531650-0000	Office Software/Maintenance	4,582	17,745	15,035	17,900
100-166-532000-0000	Personnel/Recruiting	-	41	-	-
100-166-533400-0000	Public Education	2,307	3,402	2,800	3,350
100-166-535500-0000	Small Tools	734	426	500	-
100-166-535600-0000	Special Supplies	33,149	82,778	99,150	52,600
100-166-535600-1104	Special Supplies - EOC	-	1,778	-	-
100-166-535600-1113	Spec Supplies - PPE	53,327	39,750	77,600	48,950
100-166-535600-1114	Spec Supp - Hose & Appliances	12,476	10,398	13,850	-
100-166-535750-0000	Training	23,409	55,161	68,270	55,650
100-166-535750-0247	Training - Reimbursable	18,800	-	-	-
100-166-535750-1106	Training - Hosted Training	754	50	-	16,100
100-166-535900-0000	Uniforms	9,869	7,614	9,000	13,000
100-166-535900-1103	Uniforms/Donations	53	-	-	-

City of Dixon Budget FY 2020-21
166 - FIRE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
100-166-536001-0000	Utilities - Electric	16,345	8,715	12,900	12,900
100-166-536002-0000	Utilities - Gas	5,322	6,425	2,300	2,300
100-166-537500-0000	Vehicle Fuel	30,169	32,010	31,000	31,000
100-166-538000-0000	Vehicle Parts/Maintenance	47,028	130,871	81,100	76,600
100-166-538500-0000	Vehicle Parts	12,820	59,318	-	-
100-166-539000-0000	Water	1,972	1,243	2,600	2,700
100-166-560400-0000	Capital Outlay	55,969	384,886	635,430	-
	TOTAL DEPT. EXPENDITURES	4,423,364	5,084,353	5,715,358	5,000,718

City of Dixon Budget FY 2020-21
166 - FIRE DEPARTMENT
OPERATING EXPENSES SUMMARY SHEET

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
521000	80,900	80,900	28,900	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
521800	92,750	92,750	93,000	Fire dispatch contract minor increase, leased phone lines, Active 911 incident notification system, Crew Sense staffing notification system, telephone, cell service/mobile data computers terminal service, internet service
521800-0209	3,840	3,840	9,240	Employee stipends for personal cell service - 9 x \$75, 1 x \$95 monthly. Six Captains now eligible for stipends
522400	12,000	12,000	2,000	Medical Director consulting for ALS services, including annual medical malpractice insurance
522600	7,320	7,320	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	3,000	3,000	4,000	HazMat physicals for 6 team members, increase in costs
524200	9,200	9,200	10,720	Dues & subscriptions to Chief's & Firefighter's Assns.; regulatory code updates, inc. for dues and code updates. N. Cal Fire Mechanics, International Assn. of Arson Investigators, Cal Chiefs, Solano County Firemen's Assn, and International Assn of Fire Chiefs
525600	28,500	28,500	28,500	Medications, IVs, electrodes, bandages, oxygen masks, gloves, oxygen, Misc. EMS equipment & bio-hazard disposal contract
526000	33,685	33,685	38,600	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. Holmatro maintenance increase due to additional tool on new engine, Porta-count maintenance, Annual outside hose testing
526000-1112	4,500	4,500	4,500	Communication equipment repairs-parts, labor, etc.
529400	21,000	21,000	21,600	Emergency response vehicle leases through Solano Co. for Chief & Div. Chiefs (includes mileage); Pool vehicle usage
530200	6,450	6,450	9,550	Leadership seminars & meetings, Fire Prevention Officer seminars & meetings, Management seminars & meetings, CA Chiefs conference, League of CA Cities conference and CFCA Ops summit, Solano Fire Chiefs Workshop, CFED summit, CA Chiefs Operations Section Summit
531000	91	91	100	Mileage reimbursement
531400	4,550	4,550	4,600	Office Equip Maint/Rental - Caltronics Copier
531600	7,481	7,481	5,000	Office supplies, prevention inspection forms and supplies
531650	15,035	15,035	17,900	Emergency Reporting software annual maintenance, Street EMS software maintenance, and Halligan maintenance. Lexipol (previously paid thru NCCSIF/HR)
533400	2,800	2,800	3,350	Fire Prevention week materials, Senior Resource Fair supplies, National Night Out handouts/materials, CERT start up training, misc. assorted handouts/materials
535500	500	500	-	Misc. small tools & fire investigation equipment (Moved to Special Supplies -535600-)
535600	99,150	99,150	52,600	Map updates, replacement of protective equipment, hose replacement, computers & software, technical rescue equipment, rehab at incidents, small tools, forcible entry door kit, fire hose related appliances, class A foam, 1.5" inline flow meter
535600-1113	77,600	77,600	48,950	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. URVI vests and helmets replacement due to expiration \$7,300
535600-1114	13,850	13,850	-	Fire hose and related appliances, replacement of Class A foam. (Moved to Special Supplies -535600-)

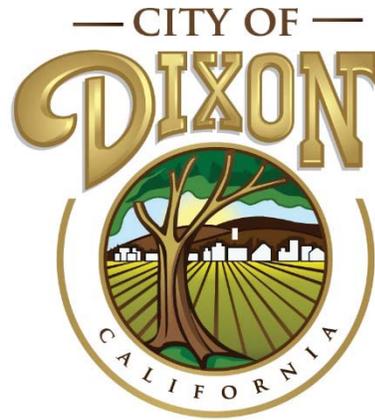
City of Dixon Budget FY 2020-21
166 - FIRE DEPARTMENT
OPERATING EXPENSES SUMMARY SHEET

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
535750	68,270	68,270	55,650	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. SCBA tech training, Haz Mat continuing challenge, Mechanics academy, Station design conference, sleep recovery program, grant writing & management training
535750-1106	-	-	16,100	Training - Hosted Training. LARRO \$3,600, RS1 \$6,000, I-300 \$3,000, I-400 \$3,500
535900	9,000	9,000	13,000	Uniform maintenance: shirts, hats, pants, badges, brass; replacement safety boots, volunteer uniforms; (increase of \$4,000 for outfitting new reserves, rain jackets for new staff, new badges)
536001	12,900	12,900	12,900	Utilities - Electric
536002	2,300	2,300	2,300	Utilities - Gas
537500	31,000	31,000	31,000	Fuel expense for fire apparatus and other emergency response vehicles
538000	81,100	81,100	76,600	Opacity tests, smog tests, tows, flats, brake inspections, body & paint repairs, tires, lights, batteries, switches, glass hardware, valve kits, seals, misc. Aerial ladder testing, tire replacements; CHP 90 day inspections
539000	2,600	2,600	2,700	Domestic water - City water increase
560400	635,430	635,430	-	Capital Outlay - no requests for FY 20-21
Total	1,376,802	1,376,802	610,680	

CITY OF DIXON
PAYROLL SUMMARY
FY 2020-21

GENERAL FUND 100
DEPT. 166
FIRE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Fire Chief	1.00	195,400	35,058	16,874	229	116	3,078	648	13,790	265,193
Fire Division Chief	1.00	169,523	25,830	13,650	229	116	2,656	648	11,955	224,607
Fire Division Chief	1.00	149,032	22,708	7,290	229	116	2,267	646	10,387	192,675
Fire Captain	1.00	120,116	26,951	7,290	229	116	1,847	497	7,998	165,044
Fire Captain	1.00	116,400	25,847	16,874	229	116	1,932	482	7,749	169,629
Fire Captain	1.00	108,527	24,350	13,650	229	116	1,772	497	7,998	157,139
Fire Captain	1.00	108,527	24,350	7,290	229	116	1,679	497	7,998	150,686
Fire Captain	1.00	108,243	24,286	16,874	229	116	1,814	482	7,749	159,793
Fire Captain	1.00	107,527	24,126	7,290	229	116	1,665	482	7,749	149,184
Fire Engineer	1.00	114,211	23,263	16,874	229	116	1,901	449	7,213	164,256
Fire Engineer	1.00	109,874	24,652	7,290	229	116	1,699	449	7,213	151,522
Fire Engineer	1.00	106,274	23,845	11,130	229	116	1,702	449	7,213	150,958
Fire Engineer	1.00	102,877	23,082	7,290	229	116	1,597	449	7,213	142,853
Fire Engineer	1.00	100,721	22,599	7,290	229	116	1,566	449	7,213	140,183
Fire Engineer	1.00	96,761	21,441	16,874	229	116	1,648	449	7,213	144,731
Fire Fighter/Paramedic	1.00	85,436	10,988	16,874	229	116	1,483	392	6,311	121,829
Fire Fighter/Paramedic	1.00	78,047	16,066	11,130	229	116	1,293	362	5,823	113,066
Fire Fighter/Paramedic	1.00	74,771	15,392	16,874	229	116	1,329	339	5,451	114,501
Fire Fighter/Paramedic	1.00	72,444	9,450	7,290	229	116	1,156	335	5,382	96,402
Fire Fighter/Paramedic	1.00	72,824	9,499	7,290	229	116	1,162	337	5,412	96,869
Fire Fighter	1.00	93,731	19,295	16,874	229	116	1,604	393	6,322	138,564
Fire Fighter	1.00	77,056	10,051	11,130	229	116	1,279	357	5,745	105,963
Fire Fighter	1.00	66,548	8,681	11,130	229	116	1,126	306	4,917	93,053
Fire Fighter	1.00	66,203	8,635	7,290	229	116	1,066	304	4,890	88,733
Fire Fighter	1.00	66,203	8,635	11,130	229	116	1,121	304	4,890	92,628
Fire Admin Manager	1.00	84,012	6,184	13,001	229	116	1,407	374	305	105,628
Administrative Clerk I	1.00	41,869	3,237	14,682	229	116	820	205	167	61,325
Subtotal:	27.00	2,693,157	498,501	318,525	6,183	3,132	43,669	11,581	182,266	3,757,014
Other payroll costs:										
PERS Health Admin/ Sr. Mgmt Life Ins		-	-	648	-	-	-	-	-	648
Retirement Health Benefit		-	-	18,438	-	-	267	-	-	18,705
PERS Retirement UAL		-	164,095	-	-	-	-	-	-	164,095
Reimbursable OT		150,000	-	-	-	-	-	-	600	150,600
Overtime		174,000	-	-	-	-	2,523	-	13,711	190,234
FLSA OT		34,000	-	-	-	-	493	-	2,679	37,172
Stand-by pay		30,000	-	-	-	-	435	-	-	30,435
Volunteer Pay and Health		25,000	-	9,000	-	-	1,913	-	5,222	41,135
Subtotal:		413,000	164,095	28,086	-	-	5,631	-	22,212	633,024
GRAND TOTAL:	27.00	3,106,157	662,596	346,611	6,183	3,132	49,300	11,581	204,478	4,390,038



General Fund Sub Funds

General Fund Sub Funds consist of the General Fund Contingency, Council Discretionary, Recreation, Community Support, Public Benefit, Technology Fee, Planning Agreements, Equipment Replacement Reserve, Building Reserve, Infrastructure Reserve, Technology Replacement, PERS Stabilization Fund, and the Other Post-Employment Benefits (OPEB) Reserve Funds. These funds are accounted for as part of the General Fund for GAAP (Generally Accepted Accounting Principles) purposes but are budgeted separately in order to separate out the expenditures of various programs.

General Fund Contingency - Fund 101

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

Council Discretionary- Fund 102

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

Recreation – Fund 103

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

Community Support – Fund 105

The Community Support Fund is funded by a portion of the lease revenue from the digital billboard. This 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

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

Planning Agreements – Fund 190

The Planning Agreements Fund is used to account for developer deposits to cover the cost of planning services. This fund is managed by the Finance Department. Current projects include Southwest/Homestead, Scannell, Verizon, and Davisville 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 Finance Department.

Building Reserve Fund – Fund 830

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

Infrastructure Reserve Fund – Fund 831

The Infrastructure Reserve Fund is funded by transfers made from the General Fund and was established in fiscal year 2011-12.

Technology Replacement Fund – Fund 832

The Technology Reserve Fund is funded by transfers made from the General Fund and was established in fiscal year 2017. The purpose of this fund is to provide funding for future upgrades and replacements of computers, servers and other technology that has a known anticipated lifespan.

PERS Stabilization Fund – Fund 840

The PERS Stabilization Fund was established in fiscal year 2014 to account for funds for PERS stabilization. CalPERS completed its three year lowering of the discount rate down to 7% therefore rate projections and costs to the City have increased. Additional increases in PERS costs are expected due to decreased earnings during the recession.

OPEB Reserve Fund – Fund 841

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

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	GENERAL FUND CONTINGENCY 101	COUNCIL DISCRETIONARY 102	RECREATION FUND 103	COMMUNITY SUPPORT 105	PUBLIC BENEFIT 107
FY 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	1,653,900	286,996	1,196	23,446	(30,293)
July-2019					
REVENUE	27,195	101,563	35,847	12,206	1,176,625
TRANSFERS	-	445,430	6,500	-	-
REVENUE & TRANSFERS	27,195	546,993	42,347	12,206	1,176,625
EXPENDITURES	445,430	465,430	47,116	12,000	431,714
ESTIMATED ENDING FUND BALANCE	1,235,665	368,559	(3,573)	23,652	714,618
FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	1,235,665	368,559	(3,573)	23,652	714,618
July-2020					
REVENUES	10,000	76,700	59,300	12,050	1,200,600
TRANSFERS	-	-	5,664	-	-
REVENUE & TRANSFERS	10,000	76,700	64,964	12,050	1,200,600
AVAILABLE RESOURCES	1,245,665	445,259	61,391	35,702	1,915,218
APPROPRIATIONS	-	-	61,391	12,000	1,720,600
ESTIMATED ENDING FUND BALANCE	1,245,665	445,259	-	23,702	194,618

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 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	32,044	(28,789)	535,004	247,895	159,174
July-2019					
REVENUE	30,015	333,900	8,708	3,400	1,840
TRANSFERS	-	-	100,000	100,000	-
REVENUE & TRANSFERS	30,015	333,900	108,708	103,400	1,840
EXPENDITURES	74,315	332,000	117,625	133,570	86,000
ESTIMATED ENDING FUND BALANCE	(12,256)	(26,889)	526,087	217,725	75,014
FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	(12,256)	(26,889)	526,087	217,725	75,014
July-2020					
REVENUES	22,386	353,150	4,700	1,100	600
TRANSFERS	-	-	-	-	-
REVENUE & TRANSFERS	22,386	353,150	4,700	1,100	600
AVAILABLE RESOURCES	10,130	326,261	530,787	218,825	75,614
APPROPRIATIONS	-	352,500	-	-	-
ESTIMATED ENDING FUND BALANCE	10,130	(26,239)	530,787	218,825	75,614

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	TECHNOLOGY REPLACEMENT 832	PERS STABILIZATION 840	OPEB RESERVE 841	Total
FY 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	122,912	223,405	1,555,324	4,782,214
July-2019				
REVENUE	1,600	3,046	20,000	1,755,945
TRANSFERS	40,000	75,000	-	766,930
REVENUE & TRANSFERS	41,600	78,046	20,000	2,522,875
 EXPENDITURES	 15,000	 -	 -	 2,160,200
 ESTIMATED ENDING FUND BALANCE	 149,512	 301,451	 1,575,324	 5,144,889
FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	149,512	301,451	1,575,324	5,144,889
July-2020				
REVENUES	530	1,000	6,700	1,748,816
TRANSFERS	-	75,000	-	80,664
REVENUE & TRANSFERS	530	76,000	6,700	1,829,480
 AVAILABLE RESOURCES	 150,042	 377,451	 1,582,024	 6,974,369
 APPROPRIATIONS	 -	 -	 -	 2,146,491
 ESTIMATED ENDING FUND BALANCE	 150,042	 377,451	 1,582,024	 4,827,878

City of Dixon Budget FY 2020-21
FUND 101 - CONTINGENCY FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
101-000-461600-0000	Interest Earned	19,006	31,920	27,195	10,000
101-000-470100-0000	Unrealized Gain GASB 31	(6,387)	20,381	-	-
		<u>12,618</u>	<u>52,301</u>	<u>27,195</u>	<u>10,000</u>
101-000-591102-0000	Transfer to Council Discretionary	-	-	445,430	-
101-000-591331-0000	Transfer to Water Ops & Maint	-	-	-	-
		<u>-</u>	<u>-</u>	<u>445,430</u>	<u>-</u>
FUND REVENUE		12,618	52,301	27,195	10,000
FUND EXPENDITURES		-	-	445,430	-

City of Dixon Budget FY 2020-21
FUND 102 - COUNCIL DISCRETIONARY FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
102-000-421300-0000	Building Permits - Gen'l Plan	70,619	132,813	96,688	75,000
102-000-461600-0000	Interest Earned	2,582	4,252	4,875	1,700
102-000-470100-0000	Unrealized Gain GASB 31	(810)	2,928	-	-
102-000-491101-0000	Transfer from Contingency	39,956	114,256	445,430	-
		<u>112,345</u>	<u>254,249</u>	<u>546,993</u>	<u>76,700</u>
102-132-520400-0000	Advertising/Publications	52	-	4,823	-
102-132-522400-0000	Consultants - Professional	102,202	174,833	338,566	-
102-132-523800-0000	County Charges	-	-	5,000	-
102-132-529600-0000	Legal Services	1,222	5,611	90,166	-
102-132-535600-0000	Special Supplies	-	177	-	-
102-132-560750-0000	Project Admin - Direct	7,099	12,321	26,875	-
		<u>110,574</u>	<u>192,941</u>	<u>465,430</u>	<u>-</u>
FUND REVENUE		112,345	254,249	546,993	76,700
FUND EXPENDITURES		110,574	192,941	465,430	-

City of Dixon Budget FY 2020-21
FUND 103 - RECREATION

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
103-000-433650-0000	Rec - Adult Softball	(563)	-	-	-
103-000-433660-0000	Adult Soccer	24	-	-	-
103-000-433811-0000	Rec - Basketball - Youth	35,939	28,258	31,433	44,000
103-000-433845-0000	Rec - Fitness	2,755	2,289	1,803	2,500
103-000-433860-0000	Rec - General Interest	9,456	10,688	1,434	6,000
103-000-433915-0000	Rec - Teen Activities	1,360	3,840	2,100	3,000
103-000-433920-0000	Rec - Tennis Lessons	195	-	-	-
103-000-433925-0000	Rec - Volleyball - Drop-ins	1,243	686	521	800
103-000-433995-0000	Scholarship Offset	-	(690)	(1,575)	3,000
103-000-460500-0000	Donations	500	100	-	-
103-000-461600-0000	Interest Earned	78	25	131	-
103-000-470100-0000	Unrealized Gain GASB 31	(16)	16	-	-
103-000-491100-0000	Transfer from General Fund	5,099	16,770	6,500	5,664
		56,070	61,982	42,347	64,964
179 - Recreation					
103-179-511150-0000	Wages P/T Volleyball	1,190	458	563	2,107
103-179-512100-0000	Medicare	17	7	-	31
103-179-512210-0000	Retirement - PARS	15	6	-	27
103-179-512600-0000	Worker's Comp Insurance	49	11	-	46
103-179-533845-0000	Rec - Fitness	2,075	1,660	969	1,750
103-179-533860-0000	Rec - General Interest	2,796	5,397	2,049	4,000
103-179-534500-0000	Fees - Administration	829	900	135	1,000
103-179-535600-0000	Special Supplies	2,448	699	1,000	4,000
103-179-535680-0000	Teen Activities	877	-	-	250
103-179-591100-0000	Transfer to General Fund	-	-	8,082	5,398
180 - Softball					
103-180-534500-0000	Fees - Administration	22	-	-	-
183 - Basketball					
103-183-511180-0000	Wages PT Youth Basketball	14,314	21,582	15,063	23,618
103-183-512100-0000	Medicare	208	313	279	342
103-183-512210-0000	Retirement - PARS	186	281	250	307
103-183-512600-0000	Worker's Comp Insurance	578	526	382	515
103-183-522600-0000	Contract Svc Non Prof	3,818	4,227	8,315	5,500
103-183-534500-0000	Administration Fees	853	466	839	1,000
103-183-535600-0000	Special Supplies	8,672	5,466	9,191	11,500
		38,947	41,999	47,116	61,391
FUND REVENUE		56,070	61,982	42,347	64,964
FUND EXPENDITURES		38,947	41,999	47,116	61,391

City of Dixon Budget FY 2020-21
FUND 103 - RECREATION FUND
OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
Miscellaneous Recreation				
179-533845	1,400	969	1,750	Rec - Fitness Classes
179-533860	4,000	2,049	4,000	Rec - General Interest Classes (Includes STEM/sports summer camps)
179-534500	1,000	135	1,000	Fees - Administration
179-535600	4,000	1,000	4,000	Special Supplies - CPR Mannequins, Exercise Equipment, Volleyball Equipment
179-535680	250	-	250	Teen Activities
179-590100	8,082	8,082	5,398	Transfer to General Fund (Cost Allocation)
Basketball				
183-522600	10,180	8,315	5,500	Contract Svc Non Prof - Referees
183-534500	1,000	839	1,000	Administration Fees
183-535600	9,000	9,191	11,500	Special Supplies - Basketballs, Uniforms, Photos, Certificates, etc.
Total	38,912	30,580	34,398	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2020-21**

**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 Recreation Specialist II	130	2,107	27	31	46	2,211
103-183 Basketball Recreation Specialist II	695	11,266	146	163	246	11,821
103-183 Basketball Recreation Specialist I	800	12,352	161	179	269	12,961
Total:	1,625	25,725	334	373	561	26,993
GRAND TOTAL:	1,625	25,725	334	373	561	26,993

Temporary personnel do not receive special pay or health insurance.

City of Dixon Budget FY 2020-21
FUND 105 - COMMUNITY SUPPORT

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
105-000-461600-0000	Interest Earned	185	362	206	50
105-000-461700-0000	Lease Revenue	12,000	12,000	12,000	12,000
105-000-470100-0000	Unrealized Gain on Investments	(72)	262	-	-
		<u>12,114</u>	<u>12,624</u>	<u>12,206</u>	<u>12,050</u>
105-000-535650-0000	Subsidies to Community Groups	10,500	9,000	12,000	12,000
		<u>10,500</u>	<u>9,000</u>	<u>12,000</u>	<u>12,000</u>
FUND REVENUE		12,114	12,624	12,206	12,050
FUND EXPENDITURES		10,500	9,000	12,000	12,000

City of Dixon Budget FY 2020-21
FUND 107 - PUBLIC BENEFIT FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
107-000-429201-0000	Cannabis Public Benefit Fee	12,562	739,967	1,175,425	1,200,000
107-000-461600-0000	Interest Earned	-	1,757	1,200	600
107-000-470100-0000	Unrealized Gain on Investments	-	479	-	-
		<u>12,562</u>	<u>741,724</u>	<u>1,176,625</u>	<u>1,200,600</u>
107-000-520400-0000	Advertising/Publications	-	1,365	1,000	1,000
107-000-521900-0000	Bank Fees	-	25	25	500
107-000-522400-0000	Consultants Professional	8,300	4,300	56,000	-
107-000-529600-0000	Legal Services	53,289	42,401	42,000	44,100
107-000-535600-0000	Special Supplies	-	2,948	25,000	-
107-000-560400-0000	Capital Outlay	-	-	239,689	-
107-000-560750-0000	Project Admin-Direct	52,352	15,878	65,000	-
107-000-591100-0000	Transfer to General Fund	-	-	3,000	1,675,000
107-000-591400-0000	Transfer to Capital Projects	-	100,000	-	-
107-000-591461-0000	Transfer to Parkway Blvd	-	500,000	-	-
		<u>113,941</u>	<u>666,917</u>	<u>431,714</u>	<u>1,720,600</u>
FUND REVENUE		12,562	741,724	1,176,625	1,200,600
FUND EXPENDITURES		113,941	666,917	431,714	1,720,600

City of Dixon Budget FY 2020-21
FUND 107 - PUBLIC BENEFIT FUND
OPERATING EXPENSES SUMMARY

Account Code	2020		2021		Brief Detail Description
	Budget	Estimated	Budget		
520400	1,000	1,000	1,000		Advertising/Publications
521000	500	25	500		Bank Fees
522400	56,000	56,000	-		Consultants Professional
529600	50,500	42,000	44,100		Legal Services
535600	25,000	25,000	-		Special Supplies
560400	239,689	239,689	-		Capital Outlay - no requests in FY 20-21
560750	65,000	65,000	-		Project Admin-Direct
591100	3,000	3,000	1,675,000		Transfer to General Fund
Total	440,689	431,714	1,720,600		

City of Dixon Budget FY 2020-21
FUND 108- TECHNOLOGY FEE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
108-000-421300-0000	Building Permit-Technology Fee	31,270	31,500	29,715	22,286
108-000-461600-0000	Interest Earned	691	1,215	300	100
108-000-470100-0000	Unrealized Gain on Investments	(266)	843	-	-
		<u>31,694</u>	<u>33,558</u>	<u>30,015</u>	<u>22,386</u>
108-000-531650-0000	Office/Software Maintenance	15,331	16,208	16,500	-
108-000-535600-0000	Special Supplies	1,339	654	46,710	-
108-000-591100-0000	Transfer to General Fund	652	629	11,105	-
		<u>17,321</u>	<u>17,491</u>	<u>74,315</u>	<u>-</u>
FUND REVENUE		31,694	33,558	30,015	22,386
FUND EXPENDITURES		17,321	17,491	74,315	-

City of Dixon Budget FY 2020-21
FUND 190 DEVELOPMENT AGREEMENTS

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
190-000-433350-0000	Planning Agreements	152,289	288,994	332,000	352,500
190-000-461600-0000	Interest Earned	1,856	3,502	1,900	650
190-000-470100-0000	Unrealized Gain GASB 31	(865)	2,579	-	-
190-000-491100-0000	Transfer from General Fund	16,652	40,798	-	-
		<u>169,932</u>	<u>335,873</u>	<u>333,900</u>	<u>353,150</u>
190-132-520400-0000	Advertising/Publications	-	1,750	2,000	2,500
190-132-522400-0000	Consultants - Professional	218	61,210	115,000	125,000
190-132-529610-0000	Legal Fees Reimbursable	165,073	227,567	145,000	150,000
190-132-531900-0000	Permits/Licenses/Fees	-	9,000	-	-
190-132-535600-0000	Special Supplies	35	-	-	-
190-132-560750-0000	Project Admin - Direct	35,809	81,887	70,000	75,000
		<u>201,135</u>	<u>381,414</u>	<u>332,000</u>	<u>352,500</u>
FUND REVENUE		169,932	335,873	333,900	353,150
FUND EXPENDITURES		201,135	381,414	332,000	352,500

City of Dixon Budget FY 2020-21
FUND 820 - EQUIPMENT REPLACEMENT

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
820-000-460600-0000	Emergency Cost Recovery	4,704	3,072	2,208	2,500
820-000-461600-0000	Interest Earned	5,034	9,425	6,500	2,200
820-000-462600-0000	Sale of Property	5,863	6,450	-	-
820-000-470100-0000	Unrealized Gain GASB 31	(1,681)	6,066	-	-
820-000-491100-0000	Transfer from General Fund	-	100,000	100,000	-
		<u>13,920</u>	<u>125,013</u>	<u>108,708</u>	<u>4,700</u>
820-820-591100-0000	Transfer to General Fund	28,679	45,474	117,625	-
		<u>28,679</u>	<u>45,474</u>	<u>117,625</u>	<u>-</u>
FUND REVENUE		13,920	125,013	108,708	4,700
FUND EXPENDITURES		28,679	45,474	117,625	-

City of Dixon Budget FY 2020-21
FUND 830 - BUILDING RESERVE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
830-000-461600-0000	Interest Earned	1,412	3,888	3,400	1,100
830-000-470100-0000	Unrealized Gain GASB 31	(503)	2,214	-	-
830-000-491100-0000	Transfer from General Fund	50,000	100,000	100,000	-
		<u>50,908</u>	<u>106,101</u>	<u>103,400</u>	<u>1,100</u>
830-830-591100-0000	Transfer to General Fund	-	-	133,570	-
		<u>-</u>	<u>-</u>	<u>133,570</u>	<u>-</u>
FUND REVENUE		50,908	106,101	103,400	1,100
FUND EXPENDITURES		-	-	133,570	-

City of Dixon Budget FY 2020-21
FUND 831 - INFRASTRUCTURE RESERVE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
831-000-461600-0000	Interest Earned	2,341	4,328	1,840	600
831-000-470100-0000	Unrealized Gain on Investments	(752)	2,718	-	-
		1,589	7,045	1,840	600
831-100-591100-0000	Transfer to General Fund	-	-	86,000	-
		-	-	86,000	-
FUND REVENUE		1,589	7,045	1,840	600
FUND EXPENDITURES		-	-	86,000	-

City of Dixon Budget FY 2020-21
FUND 832 - TECHNOLOGY REPLACEMENT

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
832-000-461600-0000	Interest Earned	698	2,049	1,600	530
832-000-491100-0000	Transfer from General Fund	40,000	40,000	40,000	-
		40,698	42,049	41,600	530
832-000-591100-0000	Transfer to General Fund	-	-	15,000	-
		-	-	15,000	-
FUND REVENUE		40,698	42,049	41,600	530
FUND EXPENDITURES		-	-	15,000	-

City of Dixon Budget FY 2020-21
FUND 840 - PERS STABILIZATION

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
840-000-461600-0000	Interest Earned	1,514	3,582	3,046	1,000
840-000-470100-0000	Unrealized Gain GASB 31	(503)	2,150	-	-
840-000-491100-0000	Transfer from General Fund	-	75,000	75,000	75,000
		<u>1,010</u>	<u>80,732</u>	<u>78,046</u>	<u>76,000</u>
FUND REVENUE		1,010	80,732	78,046	76,000
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2020-21
FUND 841 - OPEB RESERVE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
841-000-461600-0000	Interest Earned	13,293	27,371	20,000	6,700
841-000-470100-0000	Unrealized Gain GASB 31	(5,568)	16,781	-	-
841-000-491100-0000	Transfer from General Fund	250,000	250,000	-	-
		<u>257,726</u>	<u>294,152</u>	<u>20,000</u>	<u>6,700</u>
FUND REVENUE		257,726	294,152	20,000	6,700
FUND EXPENDITURES		-	-	-	-

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Enterprise Funds

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

Wastewater

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

Fund 303 Wastewater Operating Reserve

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

Fund 304 Wastewater OPEB Reserve

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

Fund 305 Wastewater Operations and Maintenance

The existing ratepayers fund the operations and maintenance of the existing Wastewater Treatment Facility and Sanitary Sewer Collections System. This fund is managed jointly by the Finance and City Engineer/Public Works departments. Finance is responsible for the accounting and utility billing (revenue collections).

City Engineer/Public Works is responsible for the operations and maintenance of the Wastewater Treatment Facility (Wastewater Fund 305-300) and the “in town” Sanitary Sewer Collections System (Wastewater Fund 305-301).

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 Finance department manages this fund.

Fund 307 Wastewater Equipment Replacement

This fund accumulates equipment replacement reserves for the sole purpose of the Wastewater operations. The Finance 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 account (Fund 305) provides for principal, interest, and ongoing administrative charges. The Sewer Bond debt will be retired in 2021. This fund is managed by the Finance department.

Fund 309 SRF Debt Service

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

Fund 310 Wastewater Capital Improvements

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

Fund 315 Wastewater Rehabilitation Projects

A transfer from the Wastewater Operations and Maintenance account (Fund 305) is made annually to a separate fund used solely for ratepayer-funded wastewater rehabilitation projects. Fund 315 was established for Wastewater Rehabilitation projects that benefit only the existing wastewater system users, such as Wastewater Treatment Facility and sewer pipeline repair projects. The Engineering 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 account (Fund 305) and the Wastewater Capital Improvements account (Fund 310) are made annually to Fund 316. This fund is managed by the Engineering Division.

Current Year – 2020 – Division Accomplishments

- Completed upgrades and improvements to the Supervisory Control and Data Acquisition (“SCADA”) system to reduce power and improve water savings efforts at the Wastewater Treatment Facility
- Completed upgrade to the Effluent Flow Meter at the Wastewater Treatment Facility
- Continued existing sanitary sewer line cleaning and video inspection program
- Continued existing restaurant permitting and inspection program
- Continued main line repairs, as necessary, throughout the system
- Continued industrial permitting, inspections, and testing
- Retained consultant to begin development of a Sewer System Master Plan, including a Hydraulic Model, Computerized Maintenance Management System (“CMMS”), and Geographic Information System (“GIS”) database

Budget Year – 2021 – Division Plan/Goals

- Continue existing sanitary sewer line cleaning and video inspection program
- Continue existing restaurant permitting and inspection program
- Continue main line repairs, as necessary, throughout the system
- Continue industrial permitting, inspections, and testing
- Complete the Sewer Master Plan
- Continue development of CMMS and GIS databases
- Update the Sanitary Sewer Management Plan

Water

As a result of the dissolution of the Dixon-Solano Water Authority (a Joint Powers Authority between the City of Dixon and Solano Irrigation District) in 2012, the City assumed all water operations in August 2014. The City serves nearly 3,000 residential, institutional, industrial, and commercial connections 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 Finance and City Engineer/Public Works departments. Finance is responsible for the accounting and utility billing (revenue collections). City Engineer/Public Works is responsible for oversight of the operations and maintenance of the water system.

Fund 332 Water Operations Reserve

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

Fund 333 Water Capital Reserve

This fund was established to accumulate funding for rehabilitation projects that benefit existing ratepayers. The Engineering 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 to accumulate funds for the unfunded actuarial liability (UAAL). The Finance department manages this fund.

Current Year – 2020 – Division Accomplishments

- Completed SCADA upgrades at Valley Glen, Parklane, and Watson Ranch facilities
- Implemented valve exercising and hydrant flushing programs
- Developed and utilize Computerized Management & Maintenance System (CMMS) and GIS programs
- Continued service and meter replacements, as necessary
- Performed instrumentation and electrical upgrades at Fitzgerald, School Well, Industrial, and Valley Glen facilities
- Implemented Cross Connection and Lead Service Line Repair Programs
- Cleaned tanks at Watson Ranch and Parklane facilities

Budget Year – 2021 – Division Plan/Goals

- Continue Arc Flash study
- Add booster pumps at Fitzgerald and Parklane facilities
- Continue VFD upgrades at Fitzgerald facility
- Continue Watson Ranch site improvements
- Begin design to re-coat Watson Ranch tank
- Complete re-coating of Parklane tank #1
- Continue development of GIS and CMMS
- Begin water meter replacement program and upgrade for automated meter infrastructure
- Continue maintenance of SCADA system
- Continue implementation of valve exercising and hydrant flushing programs
- Begin development of groundwater sustainability plan
- Design and begin implementation of Watson Ranch well replacement
- Continue implementation of instrumentation and electrical upgrades at Valley Glen facility

- Continue design and implementation of Industrial facility replacement, including existing well, building infrastructure, pumps, motors, generator, surge tank, and electrical panels
- Continue implementation of Cross-Connection Program
- Begin asbestos concrete pipe replacement in Watson Ranch service area
- Develop urban water management plan, pending City growth exceeding 3,000 water connections
- Implement seismic upgrades to existing water storage tanks

Fund 350 Transit

The Transit Fund is an Enterprise Fund managed by the City Engineer/Public Works Department. The budget includes operations resources for Readi-Ride, which 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. Readi-Ride currently operates up to five busses during peak demand hours. In FY 2019, total ridership for all programs was 62,705. Ridership was trending up in FY 2020, until the COVID-19 pandemic.

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

The budget contains funds for 7.95 permanent full-time equivalent staff, vehicle maintenance, administrative expenses, operating supplies, and insurance. Transit operations are funded by the City’s allocation of Transportation Development Act (“TDA”) funds, Federal Transit Administration (“FTA”) Section 5311 grants, and customer fares.

The 2020 Short Range Transit Plan (“SRTP”) concludes that Readi-Ride will remain fiscally sustainable if public demand is met by the existing operating system. In FY 2021, staff with work with STA and consultants to determine whether a modified fixed route would better serve Dixon as the city continues to build out.

Current Year – 2020 – Division Accomplishments

- Provided reliable on-demand transit service
- Completed partial implementation of IT system upgrades
- Replaced two busses
- Worked with STA and consultants to complete the 2020 SRTP.



Budget Year – 2021 – Division Plan/Goals

- Continue to provide reliable on-demand transit service
- Finish implementation of IT system upgrades
- Work with STA and consultants to determine whether a modified fixed route would better serve Dixon as the city continues to build out.

Fund 351 Transit OPEB Reserve

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

CITY OF DIXON
BUDGET OVERVIEW - ENTERPRISE FUNDS

	SEWER OPS RESERVE 303	SEWER OPEB RESERVE 304	SEWER O&M 305	SRF RESERVE 306	SEWER EQUIP REPLACE 307	SEWER DEBT SERVICE 308
FY 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES						
BEGINNING WORKING CAPITAL* July-2019						
CAPITAL* July-2019	399,959	168,847	5,213,957	1,819,259	207,486	-
REVENUE	5,878	2,266	4,683,862	30,051	3,611	-
TRANSFERS	168,637	64,957	25,100	-	50,000	172,722
REVENUE & TRANSFERS	174,515	67,223	4,708,962	30,051	53,611	172,722
EXPENDITURES	-	-	4,431,129	-	25,100	172,722
ESTIMATED ENDING WORKING CAPITAL	574,474	236,070	5,491,790	1,849,310	235,997	-
FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS						
July-2019	574,474	236,070	5,491,790	1,849,310	235,997	-
REVENUES	1,950	750	4,554,930	10,000	1,200	-
TRANSFERS	-	-	-	-	50,000	167,889
REVENUE & TRANSFERS	1,950	750	4,554,930	10,000	51,200	167,889
AVAILABLE RESOURCES	576,424	236,820	10,046,720	1,859,310	287,197	167,889
APPROPRIATIONS	-	-	4,051,646	-	-	167,889
ESTIMATED ENDING WORKING CAPITAL	576,424	236,820	5,995,074	1,859,310	287,197	-

* 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 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES						
BEGINNING WORKING CAPITAL* July-2019						
	914,444	3,679,596	339,705	248,971	12,992,223	403,412
REVENUE	11,939	1,725,796	-	-	6,463,403	3,094,943
TRANSFERS	1,721,739	-	644,104	419,222	3,266,481	-
REVENUE & TRANSFERS	1,733,678	1,725,796	644,104	419,222	9,729,884	3,094,943
EXPENDITURES	1,721,739	799,343	644,104	419,222	8,213,359	3,185,600
ESTIMATED ENDING WORKING CAPITAL	926,383	4,606,049	339,705	248,971	14,508,748	312,755
FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS						
July-2019	926,383	4,606,049	339,705	248,971	14,508,748	312,755
REVENUES	4,000	2,346,424	-	-	6,919,254	3,360,181
TRANSFERS	1,721,739	-	163,074	210,116	2,312,818	-
REVENUE & TRANSFERS	1,725,739	2,346,424	163,074	210,116	9,232,072	3,360,181
AVAILABLE RESOURCES	2,652,122	6,952,473	502,779	459,087	23,740,820	3,672,936
APPROPRIATIONS	1,721,739	718,364	163,074	210,116	7,032,828	3,310,841
ESTIMATED ENDING WORKING CAPITAL	930,383	6,234,109	339,705	248,971	16,707,992	362,095

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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 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES						
BEGINNING WORKING CAPITAL* July-2019						
	724,259	477,983	(218,567)	4,810	-	1,391,897
REVENUE	9,000	6,236	157,219	93,000	281	3,360,679
TRANSFERS	-	100,000	-	1,261,592	97,973	1,459,565
REVENUE & TRANSFERS	9,000	106,236	157,219	1,354,592	98,254	4,820,244
EXPENDITURES	-	-	95,730	1,368,762	-	4,650,092
ESTIMATED ENDING WORKING CAPITAL	733,259	584,219	(157,078)	(9,360)	98,254	1,768,518
FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS						
July-2019	733,259	584,219	(157,078)	(9,360)	98,254	1,562,049
REVENUES	3,100	2,100	26,630	130,000	500	3,522,511
TRANSFERS	-	100,000	-	1,401,952	-	1,501,952
REVENUE & TRANSFERS	3,100	102,100	26,630	1,531,952	500	5,024,463
AVAILABLE RESOURCES	736,359	686,319	(130,448)	1,522,592	98,754	6,586,512
APPROPRIATIONS	-	-	6,986	1,516,800	-	4,834,627
ESTIMATED ENDING WORKING CAPITAL	736,359	686,319	(137,434)	5,792	98,754	1,751,885

* 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
<i>FY 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>			
BEGINNING WORKING CAPITAL* July-2019	517,566	-	14,901,686
REVENUE	1,339,028	748	11,163,858
TRANSFERS	-	261,261	4,987,307
REVENUE & TRANSFERS	1,339,028	262,009	16,151,165
EXPENDITURES	1,855,942	-	14,719,393
ESTIMATED ENDING WORKING CAPITAL	652	262,009	16,539,927
<i>FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>			
July-2019	652	262,009	16,333,458
REVENUES	1,616,838	250	12,058,853
TRANSFERS	-	-	3,814,770
REVENUE & TRANSFERS	1,616,838	250	15,873,623
AVAILABLE RESOURCES	1,617,490	262,259	32,207,081
APPROPRIATIONS	1,062,887	-	12,930,342
ESTIMATED ENDING WORKING CAPITAL	554,603	262,259	19,276,739

* 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 2020-21
FUND 303 - SEWER OPERATING RESERVE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
303-000-461600-0000	Interest Earned	-	4,222	5,878	1,950
303-000-491305-0000	Transfer from Sewer O&M	-	395,737	168,637	-
		-	399,959	174,515	1,950
FUND REVENUE		-	399,959	174,515	1,950
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2020-21
FUND 304 - SEWER OPEB RESERVE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
304-000-461600-0000	Interest Earned	1,565	3,297	2,266	750
304-000-470100-0000	Unrealized Gain on Investments	(722)	1,903	-	-
304-000-491305-0000	Transfer from Sewer O&M	81,408	-	64,957	-
		82,250	5,200	67,223	750
FUND REVENUE		82,250	5,200	67,223	750
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2020-21
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
305-000-435100-0000	Sewer Fees - Apartments	411,800	413,356	418,023	418,020
305-000-435200-0000	Sewer Fees - Churches/Convales	109,470	108,772	111,321	112,572
305-000-435300-0000	Sewer Fees - Comm'l/Industrial	719,451	771,627	780,883	748,332
305-000-435400-0000	Sewer Fees - Motels	45,188	46,045	37,317	28,176
305-000-435500-0000	Sewer Fees - Multi-Family	189,886	190,115	186,058	184,860
305-000-435600-0000	Sewer Fees - Res SFD	2,824,616	2,944,262	2,981,656	2,918,772
305-000-435700-0000	Sewer Fees - Schools/Fairgrnd	59,073	63,335	66,992	68,292
305-000-461600-0000	Interest Earned	35,658	78,149	64,100	21,300
305-000-461700-0000	Lease Revenue	6,606	6,606	6,606	6,606
305-000-461800-0000	Miscellaneous Income	4,309	39	-	-
305-000-462200-0000	Penalties & Interest	86,742	84,868	30,906	48,000
305-000-470100-0000	Unrealized Gain GASB 31	(14,924)	51,558	-	-
305-000-491307-0000	Transfer from Equip Replacement	326,115	85,000	25,100	-
305-000-491316-0000	Trfr from Sewer Mixed (316)	-	65,558	-	-
		4,803,990	4,909,290	4,708,962	4,554,930
305-000-512201-0000	Pension Expense-Misc	(43,810)	28,086	-	-
305-000-512402-0000	OPEB Expense	1,186,072	(44,807)	-	-
305-000-591303-0000	Transfer to Sewer Ops Reserve	-	395,737	168,637	-
305-000-591304-0000	Transfer to OPEB Reserve	81,408	-	64,957	-
305-000-591309-0000	Transfer to SRF Debt Service	597,973	1,015,825	1,015,826	1,033,044
305-000-591310-0000	Transfer to Sewer Capital	-	2,000	-	-
305-300-511000-0000	Salaries/Wages	318,616	328,038	351,619	372,064
305-300-511020-0000	Comp Paid	1,308	1,690	6,373	-
305-300-511200-0000	Overtime	33,819	28,443	32,337	23,000
305-300-511300-0000	Standby	21,500	21,500	22,304	21,500
305-300-512100-0000	Medicare	4,457	4,185	5,047	6,685
305-300-512200-0000	Retirement	109,017	99,500	132,961	169,725
305-300-512300-0000	Disability Insurance	1,379	1,512	820	1,673
305-300-512400-0000	Health Insurance	61,168	52,784	46,990	44,666
305-300-512420-0000	Dental Insurance	-	-	513	916
305-300-512430-0000	Vision Insurance	-	-	261	464
305-300-512600-0000	Worker's Comp Insurance	29,110	28,821	36,506	34,260
305-300-520400-0000	Advertising/Publications	1,131	1,437	1,300	1,300
305-300-520810-0000	Bad Debt/Write Off	39,348	35,013	14,220	23,000
305-300-521000-0000	Site Maintenance	2,814	3,867	4,000	5,000
305-300-521400-0000	Chemicals	7,096	8,405	11,000	11,000
305-300-521800-0000	Communications	3,398	2,836	3,000	3,000
305-300-521900-0000	Bank Fees	7,347	9,132	8,807	12,000
305-300-521901-0000	Credit Card Fees	-	1,892	21,737	36,000
305-300-522400-0000	Consultants - Professional	-	14,447	54,200	35,000
305-300-522600-0000	Contract Serv/Non Professional	26,127	33,825	40,000	67,000
305-300-522600-0248	Contract Serv - Lab Testing	55,703	55,545	55,000	60,000
305-300-524000-0000	DMV Physicals & Exams	384	115	125	200
305-300-524200-0000	Dues/Subscriptions	983	956	1,000	1,000
305-300-525800-0000	Equip Rental	-	-	2,000	2,000
305-300-526000-0000	Equip Repairs/Maintenance	24,074	47,678	20,000	20,000
305-300-526000-0219	Equip Rep/Maint-Treatment Plant	-	-	-	50,000
305-300-529600-0000	Legal Services	22,760	17,058	5,000	5,250
305-300-531400-0000	Office Equip Maint/Rental	2,528	2,696	2,500	3,000
305-300-531600-0000	Office Supplies	14,959	18,886	26,500	26,500
305-300-531650-0000	Office/Software Maintenance	5,143	7,331	9,100	9,100
305-300-531900-0000	Permits/Licenses/Fees	20,720	21,307	26,000	28,000
305-300-535500-0000	Small Tools	1,518	1,312	4,000	2,000
305-300-535600-0000	Special Supplies	36,119	62,881	60,000	61,380
305-300-535750-0000	Training	776	4,582	5,000	5,000
305-300-535900-0000	Uniforms	5,512	6,937	6,000	6,000
305-300-536000-0000	Utilities	214,813	180,575	185,000	185,000

City of Dixon Budget FY 2020-21
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
305-300-537500-0000	Vehicle Fuel	12,602	16,458	16,000	16,000
305-300-538000-0000	Vehicle Parts/Maintenance	7,820	9,273	5,000	6,000
305-300-539000-0000	Water	-	16,986	26,000	29,600
305-300-550700-0000	Depreciation	94,667	863,301	-	-
305-300-560400-0000	Capital Outlay	-	-	43,912	166,000
305-300-560750-0000	Project Admin - Direct	-	13,461	30,000	40,000
305-300-591100-0000	Transfer to General Fund	-	-	363,267	325,487
305-300-591307-0000	Transfer to Sewer Equip Replac	50,000	50,000	50,000	50,000
305-300-591308-0000	Transfer to DPFA Sewer	-	-	17,722	167,889
305-300-591315-0000	Transfer to Sewer Rehab Projs	-	-	644,104	163,074
305-300-591316-0000	Transfer to Sewer Mixed	273,368	41,650	310,840	196,568
	Expenditures - 300	3,333,726	3,513,158	3,957,485	3,526,345.0
305-301-511000-0000	Salaries/Wages	151,264	277,789	149,442	160,242
305-301-511020-0000	Comp Paid	2,714	3,316	1,631	-
305-301-511100-0000	Salaries/Wages PT	20,851	-	-	-
305-301-511200-0000	Overtime	6,741	9,243	10,454	7,000
305-301-511300-0000	Standby	5,655	9,420	9,753	13,000
305-301-511900-0000	Separation Pay	-	3,886	-	-
305-301-512100-0000	Medicare	2,506	3,323	2,292	3,165
305-301-512200-0000	Retirement	48,071	69,387	44,174	75,142
305-301-512210-0000	Retirement - PARS	264	-	-	-
305-301-512300-0000	Disability Insurance	430	390	158	730
305-301-512400-0000	Health Insurance	33,508	45,484	38,650	37,965
305-301-512420-0000	Dental Insurance	-	-	298	516
305-301-512430-0000	Vision Insurance	-	-	152	261
305-301-512500-0000	Unemployment Insurance	120	-	-	-
305-301-512600-0000	Worker's Comp Insurance	15,307	16,348	15,343	15,880
305-301-520400-0000	Advertising/Publications	-	-	300	500
305-301-521000-0000	Site Maintenance	152	-	100	200
305-301-521400-0000	Chemicals	1,051	1,648	2,000	2,000
305-301-521800-0000	Communications	1,660	2,700	3,420	3,000
305-301-524000-0000	DMV Physicals & Exams	300	-	300	300
305-301-524200-0000	Dues/Subscriptions	356	-	400	400
305-301-526000-0000	Equip Repairs/Maint	14,160	12,085	35,000	30,000
305-301-529600-0000	Legal Services	1,200	-	500	1,000
305-301-530100-0000	Maintenance - Sewer Line	3,386	2,400	50,000	50,000
305-301-531400-0000	Office Equip Maint/Rental	254	207	500	-
305-301-531600-0000	Office Supplies	328	166	500	500
305-301-531650-0000	Office/Software/Maintenance	12,840	16,440	13,500	18,000
305-301-531900-0000	Permits/Licenses/Fees	2,258	3,058	3,000	3,000
305-301-535500-0000	Small Tools	-	100	5,000	1,500
305-301-535600-0000	Special Supplies	9,553	8,397	15,000	15,000
305-301-535750-0000	Training	540	900	3,000	3,500
305-301-535900-0000	Uniforms	1,321	1,618	2,500	2,500
305-301-537500-0000	Vehicle Fuel	5,996	7,360	7,500	10,000
305-301-538000-0000	Vehicle Parts/Maintenance	3,890	6,620	30,000	15,000
305-301-560400-0000	Capital Outlay	-	2,510	-	15,000
305-301-560750-0000	Project Admin - Direct	-	-	28,775	40,000
	Expenditures - 301	346,676	504,797	473,643	525,301
	FUND REVENUE	4,803,990	4,909,290	4,708,962	4,554,930
	FUND EXPENDITURES	3,680,401	4,017,955	4,431,129	4,051,646

City of Dixon Budget FY 2020-21
305-300 WASTEWATER O & M - TREATMENT
OPERATING EXPENSES SUMMARY

Account Code	2020		2021		Brief Detail Description
	Budget	Estimated	Budget		
591303	168,637	168,637	-		Transfer to Sewer Ops Reserve
591304	64,957	64,957	-		Transfer to Sewer OPEB
591309	1,015,826	1,015,826	-		Transfer to SRF Debt Service
520400	1,300	1,300	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	23,000	14,220	23,000		Bad Debt/Write Off
521000	4,000	4,000	5,000		Building maintenance & repairs for 4 buildings; HVAC maintenance; Cleaning supplies; Mats for buildings
521400	11,000	11,000	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 alarm dialer \$600; 5 cell phones \$600; SCADA cellular internet modem \$800
521900	8,000	8,807	12,000		Bank fees
521901	21,737	21,737	36,000		Credit cards fees - merchant fees for UB payments
522400	54,200	54,200	35,000		Stantec on-call contract \$15,000; SCADA repair and maintenance \$20,000
522600	40,000	40,000	67,000		Pest control; Fire alarm monitoring; Water softener contract; On-call contracts (Holt, Hach, Huber, Tesco, APEX); Misc. contract services
522600-0248	55,000	55,000	60,000		Wastewater lab testing & testing supplies, sludge testing \$10,000
524000	225	125	200		Class B DMV license expenses, renewals, exam fees, physicals
524200	920	1,000	1,000		PAPA dues for 4 staff \$200; CWEA dues for 4 staff \$800
525800	2,000	2,000	2,000		Emergency equipment rental
526000	20,000	20,000	20,000		Parts & labor to repair and maintain off-road and process equipment
526000-0219	-	-	50,000		Treatment plant repairs including water lines, waste process lines, etc.
529600	5,000	5,000	5,250		City Attorney support
531400	3,000	2,500	3,000		Copy machine
531600	26,500	26,500	26,500		Office supplies for WWTF; Billing forms, postage, envelopes, Lockbox for Utility bill operations (monthly)
531650	9,100	9,100	9,100		Accela financial software module; SCADA license, NEXGEN software license, misc. other charges
531900	26,000	26,000	28,000		Regional Water Board permit \$19,000; YSAQMD permit for generators & pumps \$3,500; State Air Resources Board permits for pumps \$1,400; WW Operator Licenses \$2,110; Pesticide certifications \$320; CWEA certifications renewal \$520; Dixon RCD permit \$700; EPA ID number renewal \$200; SWRCB SWPPPP permit \$250
535500	4,700	4,000	2,000		Misc. small tools
535600	60,000	60,000	61,380		Maint. Supplies - rip rap & road rock; Safety gear - goggles, gloves, signs; Miscellaneous equipment for trucks; Fencing repairs and shop upgrades; 3 sets of Class 2 flame-retardant arc-flash coverall kits \$1,650; 2 atmospheric gas monitors \$2,100; Permanently mounted confined space hoist \$9,200; Replace 4 confined space harnesses \$1,280

City of Dixon Budget FY 2020-21
305-300 WASTEWATER O & M - TREATMENT
OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
535750	5,000	5,000	5,000	Pesticide, CWEA, safety training; Utility billing staff training; Target Solutions training
535900	6,000	6,000	6,000	Uniforms, jackets, boots, lab coats, lab towels & coveralls for 4 employees \$1,500/ea.
536000	185,000	185,000	185,000	Utilities
537500	16,000	16,000	16,000	Fuel for vehicles, equipment, and generator load testing
538000	6,000	5,000	6,000	Parts & labor to repair vehicles
539000	26,000	26,000	29,600	Water costs for treatment plant
560400	43,912	43,912	166,000	Capital Outlay - see detail on Capital Equipment page
560750	57,066	30,000	40,000	Project Admin - Direct for City Engineer/Public Works Staff
591100	363,267	363,267	325,487	Transfer to General Fund for Cost Allocation
591307	50,000	50,000	50,000	Transfer to Equipment Replacement
591308	172,722	17,722	167,889	Transfer to Sewer Debt Service
591315	644,104	644,104	163,074	Transfer to Sewer Rehab
591316	330,240	310,840	196,568	Transfer to Sewer Mixed - combined projects
Total	3,533,413	3,321,754	1,818,348	

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
N	E	Pressure Washer	42,000	0.50	21,000
N	E	CAT backhoe for sludge mitigation	145,000	1.00	145,000
				Total	\$ 166,000

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

FUND 305
 WASTEWATER O&M
 Division 300 - Treatment

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Chief Plant Operator - Wastewater	1.00	105,419	7,760	16,874	229	116	1,773	470	9,008	141,649
Sr. Wastewater Operator	1.00	94,342	6,945	7,290	229	116	1,474	436	8,366	119,198
Wastewater Operator II	1.00	89,901	6,618	7,290	229	116	1,409	400	7,682	113,645
Wastewater Operator I	1.00	82,402	6,066	13,001	229	116	1,383	367	7,042	110,606
Subtotal:	4.00	372,064	27,389	44,455	916	464	6,039	1,673	32,098	485,098
Other payroll costs:										
PERS Health Administration		-	-	211	-	-	-	-	-	211
PERS Retirement UAL		-	142,336	-	-	-	-	-	-	142,336
Overtime		23,000	-	-	-	-	334	-	2,162	25,496
Standby		21,500	-	-	-	-	312	-	-	21,812
Subtotal:		44,500	142,336	211	-	-	646	-	2,162	189,855
GRAND TOTAL:	4.00	416,564	169,725	44,666	916	464	6,685	1,673	34,260	674,953

City of Dixon Budget FY 2020-21
305-301 WASTEWATER O & M - COLLECTIONS
OPERATING EXPENSES SUMMARY SHEET

Account Code	2020		2021		Brief Detail Description
	Budget	Estimated	Budget		
520400	300	300	500		Advertising/Publications
521000	100	100	200		Site Maintenance
521400	2,000	2,000	2,000		Chemicals
521800	3,420	3,420	3,000		Standby phones; 2 hot spots and misc. office phone charges; Phones for all staff with data
524000	300	300	300		DMV Physicals & Exams
524200	400	400	400		Dues/Subscriptions - CWEA for 4 staff
526000	35,000	35,000	30,000		Equipment Repairs/Maintenance - repair CCTV, generator, vacuum truck (equipment other than drive), continuous repairs
529600	500	500	1,000		Legal Expenses
530100	50,000	50,000	50,000		Sewer line maintenance - root control, video survey, sewer repairs, repair connections at private laterals
531400	500	500	-		Copier @ MSC no longer in use
531600	500	500	500		Office Expenses and supplies
531650	13,500	13,500	18,000		Office Software/Maintenance, including CUES \$3,600, Nexgen \$7,500, SeeClickFix \$1,900, GIS \$5,000
531900	3,000	3,000	3,000		Permits/Licenses/Fees - DWR collections permit \$2,100, other permits/fees \$900
535500	5,000	5,000	1,500		Small Tools
535600	15,000	15,000	15,000		Special Supplies - misc. gloves, towels, etc; Sewer line plugs
535750	3,000	3,000	3,500		Training, including Target Solutions training
535900	2,500	2,500	2,500		Uniforms for 4 staff
537500	7,500	7,500	10,000		Vehicle Fuel
538000	30,000	30,000	15,000		Vehicle Maintenance
560400	-	-	15,000		Capital Outlay - See detail on Capital Equipment page
560750	108,374	28,775	40,000		Project Admin Direct for City Engineer/Public Works Dept.
Total	280,894	201,295	211,400		

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
305-301 WASTEWATER O & M - COLLECTIONS

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	Push Camera	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 2020-21

FUND 305
 WASTEWATER O&M
 Division 301 - Collections

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Sr. Utilities Maintenance Worker	0.75	59,925	5,881	12,655	172	87	1,052	267	5,121	85,160
Utilities Maintenance Worker II	0.75	55,388	5,436	12,655	172	87	987	243	4,656	79,624
Utilities Maintenance Worker II	0.75	44,929	4,632	12,655	172	87	835	220	4,223	67,753
Subtotal:	2.25	160,242	15,949	37,965	516	261	2,874	730	14,000	232,537
Other payroll costs:										
PERS Health Administration		-	158	-	-	-	-	-	-	158
PERS Retirement UAL		-	59,035	-	-	-	-	-	-	59,035
Overtime		7,000	-	-	-	-	102	-	658	7,760
Standby		13,000	-	-	-	-	189	-	1,222	14,411
Subtotal:		20,000	59,193	-	-	-	291	-	1,880	81,364
GRAND TOTAL:	2.25	180,242	75,142	37,965	516	261	3,165	730	15,880	313,901

City of Dixon Budget FY 2020-21
FUND 306 - SRF RESERVE FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
306-000-461600-0000	Interest Earned	18,707	34,380	30,051	10,000
306-000-470100-0000	Unrealized Gain on Investments	(6,218)	21,575	-	-
		<u>12,489</u>	<u>55,955</u>	<u>30,051</u>	<u>10,000</u>
FUND REVENUE		12,489	55,955	30,051	10,000
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2020-21
FUND 307 - WASTEWATER EQUIPMENT REPLACEMENT FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
307-000-461600-0000	Interest Earned	3,165	4,228	3,611	1,200
307-000-462600-0000	Sale of Property	425	-	-	-
307-000-470100-0000	Unrealized Gain on Investments	(466)	2,488	-	-
307-000-491305-0000	Transfer from Sewer O&M	50,000	50,000	50,000	50,000
		<u>53,124</u>	<u>56,716</u>	<u>53,611</u>	<u>51,200</u>
307-000-591305-0000	Transfer to Sewer O&M	326,115	85,000	25,100	-
		<u>326,115</u>	<u>85,000</u>	<u>25,100</u>	<u>-</u>
FUND REVENUE		53,124	56,716	53,611	51,200
FUND EXPENDITURES		326,115	85,000	25,100	-

City of Dixon Budget FY 2020-21
FUND 308- SEWER DEBT SERVICE FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
308-000-491305-0000	Transfer from Sewer O&M	171,056	172,126	172,722	167,889
		<u>171,056</u>	<u>172,126</u>	<u>172,722</u>	<u>167,889</u>
308-300-550300-0000	Bond Interest	16,911	12,123	8,822	3,789
308-300-550400-0000	Bond Redemption	-	-	163,900	164,100
		<u>16,911</u>	<u>12,123</u>	<u>172,722</u>	<u>167,889</u>
FUND REVENUE		171,056	172,126	172,722	167,889
FUND EXPENDITURES		16,911	12,123	172,722	167,889

City of Dixon Budget FY 2020-21
FUND 309 - SRF DEBT SERVICE FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
309-000-461600-0000	Interest Earned	9,153	17,524	11,939	4,000
309-000-470100-0000	Unrealized Gain GASB 31	(936)	9,281	-	-
309-000-491305-0000	Transfer from Sewer O&M	597,973	1,015,825	1,015,826	1,033,044
309-000-491310-0000	Transfer from Sewer Capital	415,541	705,913	705,913	688,695
		<u>1,021,731</u>	<u>1,748,542</u>	<u>1,733,678</u>	<u>1,725,739</u>
309-000-550300-0000	Loan Interest	129,403	546,831	494,775	471,462
309-000-550400-0000	Loan Principal	-	-	1,226,964	1,250,277
309-000-591316-0000	Transfer to Sewer Capital	582,608	-	-	-
		<u>712,011</u>	<u>546,831</u>	<u>1,721,739</u>	<u>1,721,739</u>
	FUND REVENUE	1,021,731	1,748,542	1,733,678	1,725,739
	FUND EXPENDITURES	712,011	546,831	1,721,739	1,721,739

City of Dixon Budget FY 2020-21
FUND 310 - WASTEWATER CAPITAL FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
310-000-425600-0000	Development Fees - Sewer	1,173,939	1,179,460	1,656,404	2,310,424
310-000-461600-0000	Interest Earned	34,212	62,176	69,393	36,000
310-000-470100-0000	Unrealized Gain GASB 31	(13,503)	41,445	-	-
310-000-491305-0000	Transfer from Sewer O&M	-	2,000	-	-
310-000-491316-0000	Transfer from Sewer Mixed	467,771	663	-	-
		<u>1,662,418</u>	<u>1,285,744</u>	<u>1,725,796</u>	<u>2,346,424</u>
310-000-550720-0000	Disposition of Assets	80,576	-	-	-
310-000-591306-0000	Transfer to SRF Reserve	-	-	-	-
310-000-591309-0000	Transfer to SRF Debt Service	415,541	705,913	705,913	688,695
310-100-591100-0000	Transfer to General Fund	-	-	4,448	16,121
310-100-591316-0000	Transfer to Sewer Mixed	191,609	25,844	88,982	13,548
		<u>2,045,256</u>	<u>2,089,286</u>	<u>799,343</u>	<u>718,364</u>
	FUND REVENUE	1,662,418	1,285,744	1,725,796	2,346,424
	FUND EXPENDITURES	2,045,256	2,089,286	799,343	718,364

City of Dixon Budget FY 2020-21
FUND 315 - WASTEWATER REHAB PROJECTS

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
315-000-461600-0000	Interest Earned	5,521	6,207	-	-
315-000-470100-0000	Unrealized Gain GASB 31	(621)	4,079	-	-
315-000-491305-0000	Transfer from Sewer O&M	307,059	10,641	644,104	163,074
		<u>311,959</u>	<u>20,927</u>	<u>644,104</u>	<u>163,074</u>
315-100-591100-0000	Transfer to General Fund	-	-	3,907	1,574
315-100-591572-0000	Transfer to CDBG Rehab Grant	389,193	-	-	-
109 - 27" Sewer Trunk Line Rehab Project					
315-109-520400-0000	Advertising/Publications	-	-	-	1,000
315-109-522400-0000	Consultants - Professional	-	-	100,000	-
315-109-560150-0000	Construction	-	-	485,000	-
315-109-560250-0000	Design/Plans/Specs	-	-	-	100,000
315-109-560750-0000	Project Admin - Direct	-	-	20,000	10,000
119 - Sewer Main Rehabilitation					
315-119-520400-0000	Advertising/Publications	260	-	-	-
315-119-522400-0000	Consultants - Professional	3,755	1,250	3,197	-
315-119-560150-0000	Construction	294,982	3,600	-	-
315-119-560250-0000	Designs/Plans/Specs	-	-	10,000	-
315-119-560750-0000	Project Admin - Direct	3,077	66	7,000	-
130 - N. Lincoln St. Sewer Lift Station					
315-130-520400-0000	Advertising/Publications	-	-	-	500
315-130-522400-0000	Consultants - Professional	-	-	-	10,000
315-130-560250-0000	Design/Plans/Specs	-	-	-	35,000
315-130-560750-0000	Project Admin - Direct	-	-	15,000	5,000
		<u>691,268</u>	<u>4,916</u>	<u>644,104</u>	<u>163,074</u>
FUND REVENUE		311,959	20,927	644,104	163,074
FUND EXPENDITURES		691,268	4,916	644,104	163,074

City of Dixon Budget FY 2020-21
FUND 316 - WASTEWATER CAPITAL MIXED FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
316-000-461600-0000	Interest Earned	(15)	5,351	-	-
316-000-470100-0000	Unrealized Gain GASB 31	-	1,692	-	-
316-000-491305-0000	Transfer from Sewer O&M	273,368	41,650	330,240	196,568
316-000-491309-0000	Transfer from SRF Debt	582,608	-	-	-
316-000-491310-0000	Transfer from Sewer Improve	191,609	25,844	88,982	13,548
		1,047,571	74,536	419,222	210,116
316-100-591100-0000	Transfer to General Fund	-	65,558	5,704	2,616
316-100-591200-0000	Transfer to Sewer Capital	467,771	663	-	-
	115 - Qtr Groundwater Monitoring				
316-115-522400-0000	Consultants - Professional	11,955	10,675	12,100	12,500
	124-Sanitary Sewer Mgmt /Master Plans -SSMP				
316-124-522400-0000	Consultants - Professional	-	-	259,400	25,000
316-124-560750-0000	Project Admin - Direct	-	-	17,018	5,000
	130 - SCADA / Electrical Upgrades				
316-130-522400-0000	Consultants - Professional	-	-	80,000	-
	131 - Effluent Flowmeter Install				
316-131-522600-0000	Contr Svcs - Non Professional	-	-	20,200	-
316-131-560150-0000	Construction	-	-	23,000	-
316-131-560750-0000	Project Admin - Direct	-	-	1,800	-
	132 - WWTF Water System Upgrade				
316-132-560150-0000	Construction	-	-	-	160,000
316-132-560750-0000	Project Admin - Direct	-	-	-	5,000
		479,726	76,896	419,222	210,116
FUND REVENUE		1,047,571	74,536	419,222	210,116
FUND EXPENDITURES		479,726	76,896	419,222	210,116

City of Dixon Budget FY 2020-21
FUND 331 - WATER OPERATIONS AND MAINTENANCE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
331-000-438000-0000	Water - Administration	900	900	675	600
331-000-438100-0000	Water - Backflow	15,857	16,189	16,132	16,200
331-000-438200-0000	Water - Construction Sales	3,660	4,598	3,253	3,000
331-000-438400-0000	Water - Installation	18,400	21,918	27,000	16,600
331-000-438500-0000	Water - Plan Check	-	1,115	3,800	1,000
331-000-438700-0000	Water - Sales	1,773,213	2,062,255	3,031,033	3,314,481
331-000-461600-0000	Interest Earned	16,105	17,515	8,000	2,000
331-000-461800-0000	Miscellaneous Income	1,275	209	-	-
331-000-462200-0000	Penalties & Interest	5,782	7,693	5,050	6,300
331-000-462600-0000	Sale of Property	-	724	-	-
331-000-470100-0000	Unrealized Gain GASB 31	(5,270)	13,736	-	-
331-000-491334-0000	Tsfr fr Water Cap Proj	-	107,194	-	-
331-000-491335-0000	Transfer from Water Cap Proj Rehab	9,640	-	-	-
		1,839,562	2,254,048	3,094,943	3,360,181
331-000-511000-0000	Salaries/Wages	66,196	196,456	247,390	275,161
331-000-511020-0000	Comp Paid	-	2,334	3,980	-
331-000-511200-0000	Overtime	2,058	21,712	26,632	23,000
331-000-511300-0000	Standby	239	18,520	23,064	21,500
331-000-511900-0000	Separation Pay	1,760	6,969	-	-
331-000-512100-0000	Medicare	899	3,334	4,683	5,494
331-000-512200-0000	Retirement	15,114	26,536	39,085	47,058
331-000-512201-0000	Pension Expense-Misc	-	74,664	-	-
331-000-512300-0000	Disability Insurance	174	797	400	1,330
331-000-512400-0000	Health Insurance	8,286	44,649	59,421	59,338
331-000-512402-0000	OPEB Expense	8,297	(4,519)	-	-
331-000-512420-0000	Dental Insurance	-	-	76	916
331-000-512430-0000	Vision Insurance	-	-	39	464
331-000-512600-0000	Worker's Comp Insurance	3,183	16,760	19,817	27,675
331-000-520400-0000	Advertising/Publications	-	-	2,500	500
331-000-521000-0000	Bld/Site Maintenance	-	3,273	3,000	3,500
331-000-521400-0000	Chemicals	21,568	9,720	20,000	20,000
331-000-521800-0000	Communications	3,058	4,768	3,500	4,000
331-000-521800-0209	Communications - Emp Stipend	-	510	900	900
331-000-521900-0000	Bank Fees	5,892	7,235	7,052	7,500
331-000-521901-0000	Credit Card Payments	-	811	32,110	33,150
331-000-522400-0000	Consultants - Professional	14,438	15,472	89,710	70,000
331-000-522600-0000	Consultants-Non-Professional	1,422	101,559	155,000	185,000
331-000-522600-0248	Consultants - Lab Testing	634	11,893	20,000	25,000
331-000-523200-0000	Contract Services - Audit	2,400	2,510	2,510	2,510
331-000-524000-0000	DMV Physicals & Exams	55	270	-	1,000
331-000-525800-0000	Equipment Rental	-	2,102	-	5,000
331-000-526000-0000	Equipment Repairs/Maintenance	158,977	159,212	95,000	100,000
331-000-527200-0000	Hepatitis Shots	-	300	-	-
331-000-529200-0000	Landscape Maintenance	614	71	1,140	1,000
331-000-529600-0000	Legal Services	109,946	18,188	18,000	25,000
331-000-529600-0255	Legal Svcs-Groundwater Agency	1,638	-	-	-
331-000-530200-0000	Meetings/Seminars	-	68	200	2,000
331-000-531400-0000	Office Equipment Maint/Rental	-	-	10,000	5,000
331-000-531600-0000	Office Supplies/Postage	11,272	11,299	18,000	20,000
331-000-531650-0000	Office/Software Maintenance	3,592	4,567	22,000	13,500

City of Dixon Budget FY 2020-21
FUND 331 - WATER OPERATIONS AND MAINTENANCE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
331-000-535500-0000	Small Tools	-	1,206	3,000	3,000
331-000-535600-0000	Special Supplies	7,338	49,814	60,000	65,000
331-000-535600-0242	Special Supp- Meter- Developer	14,059	19,797	25,000	25,000
331-000-535600-0246	Special Supp - Meter Replace	22,011	15,400	50,000	50,000
331-000-535750-0000	Training	-	4,359	5,000	5,000
331-000-535900-0000	Uniforms	-	4,354	3,500	5,000
331-000-536000-0000	Utilities	366,680	318,596	325,000	325,000
331-000-537500-0000	Vehicle Fuel	5,222	9,177	18,000	15,000
331-000-538000-0000	Vehicle Maintenance	-	1,058	2,500	2,500
331-000-540000-0000	Water Conservation	2,048	2,191	2,192	2,350
331-000-540500-0000	Operation of Systems	426,480	393,600	-	-
331-000-550700-0000	Depreciation	655,057	662,731	-	-
331-000-550750-0000	Interfund Loan Repayment	281	-	-	-
331-000-560400-0000	Capital Outlay	-	-	12,500	20,000
331-000-560700-0000	Permitting Fees	25,742	21,403	25,000	35,000
331-000-560750-0000	Project Admin-Direct	494	72,351	65,000	65,000
331-000-591100-0000	Transfer to the General Fund	-	-	197,749	194,543
331-000-591332-0000	Transfer to Water Op Reserve	208,757	180,904	-	-
331-000-591333-0000	Transfer to Water Capital Rsv	-	92,157	100,000	100,000
331-000-591334-0000	Transfer to Water Capital Proj	-	1,671	-	-
331-000-591335-0000	Transfer to Water Cap Proj - Rehab	291,294	900,420	1,261,592	1,401,952
331-000-591336-0000	Transfer to Water OPEB	-	-	97,973	-
331-300-520810-0000	Bad Debt/Write Off	11,658	15,836	6,384	10,000
		2,478,834	3,529,063	3,185,600	3,310,841
FUND REVENUE		1,839,562	2,254,048	3,094,943	3,360,181
FUND EXPENDITURES		2,478,834	3,529,063	3,185,600	3,310,841

City of Dixon Budget FY 2020-21
FUND 331 - WATER OPERATIONS AND MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
520400	2,500	2,500	500	Advertising/Publications
521000	3,000	3,000	3,500	HVAC contract at water site locations
521400	20,000	20,000	20,000	Chemicals
521800	3,500	3,500	4,000	Communications, includes 4 tablets and 3 phones
521800-0209	900	900	900	Cell phone stipend for Water Supervisor
521900	6,620	7,052	7,500	Bank Fees
521901	32,110	32,110	33,150	Credit Card fees - merchant fee for UB payments
522400	89,710	89,710	70,000	"On-call" SCADA maintenance & SCADA project management \$50,000; Misc. consultant services \$20,000
522600	155,000	155,000	185,000	Annual maintenance and service of equipment, including pumps and motors \$20,000, electrical panels \$20,000, chlorine analyzers \$2,500, cathodic protection \$12,500, tanks \$10,000 and generators \$25,000; General contractor services for main line and service repairs \$75,000; Back flow prevention and testing \$20,000
522600-0248	20,000	20,000	25,000	Water Lab testing
523200	2,510	2,510	2,510	Audit costs
524000	-	-	1,000	Class B DMV license expenses; physicals
525800	-	-	5,000	Equipment Rental
526000	95,000	95,000	100,000	Parts and labor to repair equipment and maintain facilities; Fitzgerald Trailer lease
529200	1,140	1,140	1,000	Landscape maintenance, including water charges
529600	18,000	18,000	25,000	Legal fees - specialized service rates
530200	200	200	2,000	Meetings/Seminars (AWWA conference, water efficiency, water conservation)
531400	10,000	10,000	5,000	Office equipment maintenance and rental
531600	18,000	18,000	20,000	Office supplies/postage; Monthly utility billing
531650	22,000	22,000	13,500	Software, including Springbrook Financials module, SeeClickFix, NexGen, and misc. other charges
535500	3,000	3,000	3,000	Misc small tools needed for repair and maintenance activity
535600	60,000	60,000	65,000	Special Supplies, metal shade structure for equipment \$5,000
535600-0242	25,000	25,000	25,000	Developer water meters
535600-0246	50,000	50,000	50,000	Replacement water meters
535750	5,000	5,000	5,000	Safety training; Water Operations training; Target Solutions training
535900	3,500	3,500	5,000	Uniforms and PPE for 4 employees
536000	325,000	325,000	325,000	Utilities including PG&E
537500	18,000	18,000	15,000	Fuel for vehicles & equipment (inc. generator)
538000	2,500	2,500	2,500	Vehicle maintenance - parts and labor
540000	2,192	2,192	2,350	Water Conservation - School Water Education Program, inc. 7% increase based on past two years history
560400	12,500	12,500	20,000	Capital Outlay - See detail on Capital Equipment page
560700	25,000	25,000	35,000	YSAQMD Permitting Fees, GSA
560750	65,000	65,000	65,000	Project Admin - Direct
591100	197,749	197,749	194,543	Transfer to the General Fund (Cost Allocation)
591333	100,000	100,000	100,000	Transfer to Water Capital Rsv
591335	1,261,592	1,261,592	1,401,952	Transfer to Water Cap Proj - Rehab
591336	97,973	97,973	-	Transfer to Water OPEB
520810	9,795	6,384	10,000	Bad Debt/Write Off
Total	2,763,991	2,761,013	2,848,905	

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E	Valve Turner	20,000	1.00	20,000
				Total	\$ 20,000

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

FUND 331
 DEPT. 000
 WATER OPERATIONS & MAINTENANCE FUND

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 516000	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512200	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Water Ops Supervisor	1.00	85,015	6,573	13,001	229	116	1,421	417	7,991	114,763
Water Operator II	1.00	66,063	4,863	14,682	229	116	1,171	305	5,858	93,287
Water Operator I	1.00	67,425	5,213	16,874	229	116	1,222	330	6,338	97,747
Water Operator I	1.00	56,658	4,381	14,682	229	116	1,034	278	5,326	82,704
Subtotal:	4.00	275,161	21,030	59,239	916	464	4,848	1,330	25,513	388,501
Other payroll costs:										
PERS Health Administration		-	-	99	-	-	-	-	-	99
PERS Retirement UAL		-	26,028	-	-	-	-	-	-	26,028
Overtime		23,000	-	-	-	-	334	-	2,162	25,496
Standby		21,500	-	-	-	-	312	-	-	21,812
Subtotal:		44,500	26,028	99	-	-	646	-	2,162	73,435
GRAND TOTAL:	4.00	319,661	47,058	59,338	916	464	5,494	1,330	27,675	461,936

City of Dixon Budget FY 2020-21
FUND 332 - WATER OPERATING RESERVE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
332-000-461600-0000	Interest Earned	3,341	12,385	9,000	3,100
332-000-470100-0000	Unrealized Gain on Investments	(1,149)	6,371	-	-
332-000-491331-0000	Transfer from Water O&M	208,757	180,904	-	-
		<u>210,949</u>	<u>199,660</u>	<u>9,000</u>	<u>3,100</u>
FUND REVENUE		210,949	199,660	9,000	3,100
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2020-21
FUND 333 - WATER CAPITAL RESERVE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
333-000-461600-0000	Interest Earned	4,075	7,934	6,236	2,100
333-000-470100-0000	Unrealized Gain on Investments	(1,389)	5,057	-	-
333-000-491331-0000	Transfer from Water O&M	-	92,157	100,000	100,000
		<u>2,686</u>	<u>105,148</u>	<u>106,236</u>	<u>102,100</u>
FUND REVENUE		2,686	105,148	106,236	102,100
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2020-21
FUND 334 - WATER CAPITAL PROJECTS

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
334-000-425409-0000	Developer Contributions	-	-	93,000	5,000
334-000-425900-0000	Development Fees - Water	115,500	157,366	59,319	20,000
334-000-461600-0000	Interest Earned	2,892	6,121	4,900	1,630
334-000-470100-0000	Unrealized Gain on Investments	(974)	3,706	-	-
334-000-491331-0000	Transfer from Water O&M	-	1,671	-	-
334-000-491335-0000	Transfer from Water Cap Proj Rehab	142,507	320,649	-	-
		<u>259,926</u>	<u>489,512</u>	<u>157,219</u>	<u>26,630</u>
334-000-591100-0000	Transfer to General Fund	124	135	2,478	1,986
334-000-591331-0000	Transfer to Water O&M	-	107,194	-	-
	101 - Fitzgerald Dr. Well Upgrade				
334-101-529600-0000	Legal Services	-	1,671	252	-
	104 - Parklane Booster Pump Addition (Developer Reimburse)				
334-104-520400-0000	Advertising/Publications	-	-	500	-
334-104-522400-0000	Consultants - Professional	-	-	10,000	-
334-104-560150-0000	Construction	-	-	70,000	-
334-104-560750-0000	Project Admin - Direct	-	-	12,500	5,000
		<u>124</u>	<u>109,000</u>	<u>95,730</u>	<u>6,986</u>
	FUND REVENUE	259,926	489,512	157,219	26,630
	FUND EXPENDITURES	124	109,000	95,730	6,986

City of Dixon Budget FY 2020-21
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
335-000-425409-0000	Developer Contributions	-	-	93,000	130,000
335-000-461600-0000	Interest Earned	-	2	-	-
335-000-491331-0000	Transfer from Water O&M	291,294	900,420	1,261,592	1,401,952
		291,294	900,422	1,354,592	1,531,952
335-000-591331-0000	Transfer to Water Operations	9,640	-	-	-
335-000-591334-0000	Transfer to Water Capital Projects	142,507	320,649	-	-
335-100-591100-0000	Transfer to General Fund	1,843	2,018	23,336	10,300
	102 - Water Master Plan				
335-102-522400-0000	Consultants - Professional	-	-	-	50,000
335-102-560600-0000	Master Plan Update	-	-	9,612	-
335-102-560750-0000	Project Admin - Direct	-	-	5,000	5,000
	103 - Water Rate Study				
335-103-520400-0000	Advertising / Publications	-	-	-	50,000
335-103-522400-0000	Consultants - Professional	-	-	-	120,000
335-103-529600-0000	Legal Services	-	-	10,000	30,000
335-103-560250-0000	Design/Plans/Specs	-	-	8,770	-
335-103-560750-0000	Project Admin - Direct	-	-	-	10,000
	108 - School Well Construction				
335-108-560750-0000	Project Admin - Direct	59	-	-	-
	109 - Industrial Well Rehab				
335-109-560150-0000	Construction	-	1,623	-	-
	110 - Water Meter Replacement Program				
335-110-522400-0000	Consultants - Professional	-	-	-	10,000
335-110-560150-0000	Construction	-	-	-	150,000
335-110-560750-0000	Project Admin - Direct	-	-	-	2,000
	112 - SCADA System Improvements				
335-112-522400-0000	Consultants - Professional	-	-	140,000	5,000
335-112-560150-0000	Construction	-	-	6,786	15,000
335-112-560750-0000	Project Admin - Direct	-	-	17,575	5,000
	113 - Strategic Asset Mgt Program				
335-113-522400-0000	Consultants - Professional	-	-	20,000	30,000
335-113-560750-0000	Project Admin - Direct	-	-	-	5,000
	115 - Valve Exercising Program				
335-115-520400-0000	Advertising/Publications	-	-	500	-
335-115-560150-0000	Construction	-	-	50,000	50,000
335-115-560750-0000	Project Admin - Direct	-	-	2,500	2,000
	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	133	400	-

City of Dixon Budget FY 2020-21
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
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					
335-130-520400-0000	Advertising/Publications	-	-	200	-
335-130-560250-0000	Design/Plans/Specs	-	-	240,000	-
335-130-560750-0000	Project Admin - Direct	-	-	14,800	-
131 - Cross-Connection Program					
335-131-522400-0000	Consultants - Non-Professional	-	-	20,000	10,000
335-131-560150-0000	Construction	-	-	-	15,000
335-131-560750-0000	Project Admin - Direct	-	-	-	5,000
134 - Arc Flash Study & Labeling					
335-134-522400-0000	Consultants - Non-Professional	-	-	33,500	-
143 - Watson Ranch Tank Cleaning					
335-143-522400-0000	Consultants - Professional	-	-	-	50,000
335-143-560150-0000	Construction	-	-	10,000	-
335-143-560750-0000	Project Admin - Direct	-	-	-	5,000
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	75,000
335-149-560750-0000	Project Admin - Direct	-	-	-	2,500
150 - Fitzgerald Booster Pump Add (Developer Reimb)					
335-150-520400-0000	Advertising/Publications	-	-	500	-
335-150-522400-0000	Consultants - Professional	-	-	-	25,000
335-150-560150-0000	Construction	-	-	85,000	100,000
335-150-560750-0000	Project Admin - Direct	-	-	7,500	5,000
151 - Storage Tank Seismic Upgrades					
335-151-522400-0000	Consultants - Professional	-	-	-	45,000
335-151-560150-0000	Construction	-	-	-	145,000
335-151-560750-0000	Project Admin - Direct	-	-	-	5,000

City of Dixon Budget FY 2020-21
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
152 - Fitzgerald & Parklane Tank Cleaning					
335-152-520400-0000	Advertising/Publications	-	-	500	-
335-152-522400-0000	Consultants - Professional	-	-	-	70,000
335-152-529600-0000	Legal Services	-	242	500	-
335-152-560150-0000	Construction	-	434,802	432,783	400,000
335-152-560250-0000	Design/Plans/Specs	-	-	40,000	-
335-152-560750-0000	Project Admin - Direct	-	-	-	10,000
153 - Fitzgerald/Parklane/Watson Booster Bypass Temp Conn					
335-153-560150-0000	Construction	-	77,452	-	-
		219,842	894,090	1,368,762	1,516,800
FUND REVENUE		291,294	900,422	1,354,592	1,531,952
FUND EXPENDITURES		219,842	894,090	1,368,762	1,516,800

City of Dixon Budget FY 2020-21
FUND 336 - WATER OPEB RESERVE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
336-000-461600-0000	Interest Earned	-	-	281	500
336-000-491331-0000	Transfer from Water O&M	-	-	97,973	-
		-	-	98,254	500
FUND REVENUE		-	-	98,254	500
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2020-21
FUND 350 - TRANSIT

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
350-000-414300-0000	TDA - Operating	446,537	574,823	774,994	817,993
350-000-414400-0000	TDA - Capital	80,336	51,951	10,829	297,571
350-000-414600-0000	Transit Grant - FTA 5311 (Op)	346,247	203,234	225,123	225,123
350-000-414650-0000	Transit Grant - FTA 5311 (Cap)	65,000	-	72,793	50,000
350-000-420200-1118	Administrative Fees	-	1,153	-	-
350-000-436800-0000	Transit - Passenger Fares	111,074	117,350	94,795	70,000
350-000-460610-0000	CARES Act Revenue	-	-	152,651	152,651
350-000-461500-0000	Insurance Settlement	-	6,500	-	-
350-000-461600-0000	Interest Earned	1,354	1,882	2,450	500
350-000-461800-0000	Miscellaneous Income	-	-	5,133	-
350-000-462600-0000	Sale of Property	3,000	2,500	-	3,000
350-000-470100-0000	Unrealized Gain GASB 31	(539)	830	260	-
		1,053,008	960,222	1,339,028	1,616,838
350-300-511000-0000	Salaries/Wages	335,273	340,097	358,113	378,207
350-300-511020-0000	Comp Paid	3,054	4,338	18,273	-
350-300-511100-0000	Salaries/Wages PT	17,815	15,021	4,849	15,149
350-300-511200-0000	Overtime	3,144	6,081	11,477	3,500
350-300-511900-0000	Separation Pay	-	-	3,837	-
350-300-512100-0000	Medicare	5,060	5,450	6,109	6,924
350-300-512200-0000	Retirement	61,073	71,450	64,974	84,304
350-300-512201-0000	Pension Expense - Misc	(3,216)	41,164	-	-
350-300-512210-0000	Retirement - PARS	188	131	-	197
350-300-512300-0000	Disability Insurance	1,324	1,412	719	1,797
350-300-512400-0000	Health Insurance	83,087	84,109	78,033	80,669
350-300-512401-0000	Retiree Health	1,570	1,640	17,709	1,632
350-300-512402-0000	OPEB Expense	366,634	(12,123)	-	-
350-300-512420-0000	Dental Insurance	-	-	1,169	1,822
350-300-512430-0000	Vision Insurance	-	-	594	923
350-300-512600-0000	Worker's Comp Insurance	46,853	39,084	38,987	42,427
350-300-520400-0000	Advertising/Publications	805	-	1,500	2,000
350-300-521000-0000	Bldg/Site Maintenance	625	437	5,000	1,500
350-300-521800-0000	Communications	6,394	5,063	12,270	4,500
350-300-521800-0209	Communications-Emp Stipend	-	-	675	900
350-300-522400-0000	Consultants - Professional	1,249	-	50,000	47,500
350-300-522600-0000	Contract Svcs - Non Prof	555	570	1,140	650
350-300-523200-0000	Contract Servs - Audit	2,440	2,440	2,510	2,510
350-300-524000-0000	DMV Physicals & Exams	1,192	948	1,000	1,000
350-300-524200-0000	Dues/Subscriptions	485	510	535	550
350-300-527800-0000	Insurance - Liability	29,904	34,494	30,735	32,500
350-300-528400-0000	Insurance - Vehicles	1,189	480	575	600
350-300-529600-0000	Legal Services	1,513	-	3,500	5,000
350-300-530200-0000	Meetings/Seminars	-	205	100	100
350-300-531000-0000	Mileage Reimbursement	265	55	60	60
350-300-531400-0000	Office Equip Maint/Rental	120	50	-	-
350-300-531600-0000	Office Supplies	2,734	2,589	3,200	3,200
350-300-532400-0000	Physical/Psych Exams	-	60	150	150
350-300-534500-0000	Administrative Fees	409	881	1,000	1,000
350-300-535600-0000	Special Supplies	1,090	2,015	2,100	2,100
350-300-535750-0000	Training	558	1,117	1,500	1,500
350-300-535900-0000	Uniforms	1,050	-	1,500	1,500
350-300-536000-0000	Utilities	6,529	7,364	6,000	7,500
350-300-537500-0000	Vehicle Fuel	51,135	55,730	50,000	52,500

City of Dixon Budget FY 2020-21
FUND 350 - TRANSIT

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
350-300-538000-0000	Vehicle Parts/Maintenance	38,895	60,349	66,000	54,000
350-300-538500-0000	Vehicle Parts	4,101	1,058	-	-
350-300-550700-0000	Depreciation	33,174	37,547	-	-
350-300-560400-0000	Capital Outlay	58,616	-	490,000	-
350-300-560750-0000	Project Admin - Direct	17,383	32,185	37,000	40,000
350-300-591100-0000	Transfer to General Fund	-	-	221,787	182,516
350-300-591351-0000	Transfer to Transit OPEB	-	-	261,261	-
		1,184,266	843,999	1,855,942	1,062,887
	FUND REVENUE	1,053,008	960,222	1,339,028	1,616,838
	FUND EXPENDITURES	1,184,266	843,999	1,855,942	1,062,887

City of Dixon Budget FY 2020-21

FUND 350 - TRANSIT

OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
520400	1,500	1,500	2,000	Promotion and advertising
521000	5,000	5,000	1,500	HVAC maintenance & misc. building repairs
521800	12,270	12,270	4,500	Office phones; Internet
521800-0209	675	675	900	Cell Phone Stipend for Transit Supervisor - \$75/month (phone & data)
522400	50,000	50,000	47,500	Routematch for ongoing support for IT system; Misc. consultant services; Michael's Transportation to backfill/support transit drivers \$24,000; Local match for joint electrification study (performed in conjunction with the City of Rio Vista and dependent upon being awarded a grant from YSAQMD)
522600	1,140	1,140	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	550	535	550	Dues - CalACT joint purchasing pool for buses & other resources
527800	30,735	30,735	32,500	Liability and vehicle physical damage coverage through the California Transit Insurance Pool (CalTIP)
528400	668	575	600	Vehicle Insurance
529600	3,500	3,500	5,000	Legal Fees
530200	100	100	100	Staff Meetings
531000	60	60	60	Mileage for work related travel by the Transit staff
531400	150	-	-	Copier @ MSC no longer in service
531600	3,200	3,200	3,200	General office supplies
532400	150	150	150	Physical/Psych Exams
534500	1,000	1,000	1,000	Administrative Fees for 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	6,000	6,000	7,500	Water and PG&E for Transit Office
537500	50,000	50,000	52,500	Fuel for Read-Ride vehicles
538000	55,000	66,000	54,000	Vehicle Maintenance
560400	490,000	490,000	-	Capital Outlay - no requests in FY 20-21
560750	46,602	37,000	40,000	Project Admin - Direct
591100	221,787	221,787	182,516	Transfer to General Fund per Cost Allocation Plan
591351	261,261	261,261	-	Transfer to Transit OPEB
Total	1,249,958	1,251,098	445,336	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

FUND 350
 TRANSIT

Title	FTE	Full Time Equiv.	Temp	PERS	Health	Dental	Vision	Soc Sec/	Disability	Workers'	Total
		Pay	Pay	Retirement	Insurance	Insurance	Insurance	Medicare	Insurance	Comp	
		511000	511100	512200	512400	512420	512430	512100	512300	512600	Employee
PERMANENT EMPLOYEES:											
Transit Supervisor	1.00	85,594	-	6,301	13,001	229	116	1,430	381	8,567	115,619
Senior Transit Driver	1.00	49,208	-	3,622	16,874	229	116	958	234	5,260	76,501
Transit Driver/Dispatcher	1.00	44,720	-	3,458	14,682	229	116	861	213	4,780	69,059
Transit Driver/Dispatcher	1.00	42,383	-	3,277	7,290	229	116	720	208	4,666	58,889
Transit Driver/Dispatcher	1.00	42,304	-	3,271	7,290	229	116	719	207	4,658	58,794
Transit Driver/Dispatcher	1.00	39,532	-	3,057	7,290	229	116	679	194	4,352	55,449
Transit Driver/Dispatcher	0.75	33,540	-	3,458	5,468	172	87	566	160	3,585	47,036
Transit Dispatcher	0.60	20,463	-	2,637	4,374	138	70	360	100	2,253	30,395
Transit Dispatcher	0.60	20,463	-	2,637	4,374	138	70	360	100	2,253	30,395
Subtotal:	7.95	378,207	-	31,717	80,643	1,822	923	6,653	1,797	40,374	542,136
Temporary Personnel:											
	Hours										
Transit Driver I	960	-	15,149	197	-	-	-	220	-	1,668	17,234
Subtotal:	960	-	15,149	197	-	-	-	220	-	1,668	17,234
Other payroll costs:											
PERS Health Administration		-	-	-	26	-	-	-	-	-	26
Retirement Health Benefit		-	-	-	1,632	-	-	-	-	-	1,632
PERS Retirement UAL		-	-	52,587	-	-	-	-	-	-	52,587
Overtime		3,500	-	-	-	-	-	51	-	385	3,936
Subtotal:		3,500	-	52,587	1,658	-	-	51	-	385	58,181
GRAND TOTAL:	7.95	381,707	15,149	84,501	82,301	1,822	923	6,924	1,797	42,427	617,551

City of Dixon Budget FY 2020-21
FUND 351 - TRANSIT OPEB RESERVE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
351-000-461600-0000	Interest Earned	-	-	748	250
351-000-491350-0000	Transfer from Transit O&M	-	-	261,261	-
		-	-	262,009	250
FUND REVENUE		-	-	262,009	250
FUND EXPENDITURES		-	-	-	-



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 borrower refinances or sells the property.

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

Fund 550 Used Oil Grant Fund

Each year the City is awarded a grant from the State for used oil and filter collection, recycling, and the cost of education on the hazards of improper disposal of used oil and filters. Appropriations are made to cover the cost of used oil and filter collection and to educate the public on the hazards of improper disposal of used oil and filters. 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 the Finance Department, with Economic Development being responsible for the program and compliance and the Finance Department responsible for loan administration and accounting. Currently there are four active loans.

Fund 572 CDBG Housing Rehabilitation Grant Fund

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

CITY OF DIXON
BUDGET OVERVIEW
GRANT FUNDS

	HOME FTHB LOAN PROGRAM 525	CDBG Home Rehab Loan 526	CA USED OIL 550	POLICE GRANT 560	CDBG 570	CDBG REHAB GRANT 572	Total
FY 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES							
BEGINNING FUND BALANCE	46,702	141,909	456	230,611	109,149	-	528,826
July-2019							
REVENUE	570	-	5,500	188,522	5,947	-	200,539
TRANSFERS	-	-	-	-	-	-	-
REVENUE & TRANSFERS	570	-	5,500	188,522	5,947	-	200,539
EXPENDITURES	-	-	5,250	322,948	500	-	328,698
ESTIMATED ENDING FUND BALANCE	47,272	141,909	706	96,185	114,596	-	400,668
FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS							
ESTIMATED BEGINNING FUND BALANCE	47,272	141,909	706	96,185	114,596	-	400,668
July-2020							
REVENUES	190	-	5,500	181,800	2,820	-	190,310
TRANSFERS	-	-	-	-	-	-	-
REVENUE & TRANSFERS	190	-	5,500	181,800	2,820	-	190,310
AVAILABLE RESOURCES	47,462	141,909	6,206	277,985	117,416	-	590,978
APPROPRIATIONS	-	-	5,250	272,715	500	-	278,465
ESTIMATED ENDING FUND BALANCE	47,462	141,909	956	5,270	116,916	-	312,513

City of Dixon Budget FY 2020-21
FUND 525 - HOME Loan

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
525-000-460705-0000	Loan Proceeds	1,500	3,000	-	-
525-000-460800-0000	Interest Earnings on Loans	-	2,273	-	-
525-000-461600-0000	Interest Earned	526	891	570	190
525-000-470100-0000	Unrealized Gain on Investments	(157)	557	-	-
		1,868	6,721	570	190
525-525-520100-1300	Administration - Heritage Comm	-	1,805	-	-
525-525-520100-1301	Administration - Valley Glen	3,040	1,878	-	-
525-525-520100-1302	Admin-Heritage Commons 2	2,692	1,727	-	-
525-525-529600-0000	Legal Services	442	-	-	-
		6,173	5,409	-	-
FUND REVENUE		1,868	6,721	570	190
FUND EXPENDITURES		6,173	5,409	-	-

City of Dixon Budget FY 2020-21
FUND 550 - USED OIL GRANT FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
550-000-461200-0000	Grant - Used Oil Recycle	5,358	5,472	5,500	5,500
550-000-461600-0000	Interest Earned	9	10	-	-
550-000-470100-0000	Unrealized Gain GASB 31	(6)	15	-	-
		<hr/> 5,361	<hr/> 5,497	<hr/> 5,500	<hr/> 5,500
550-500-521600-0000	Collection Facilities	2,934	2,774	2,900	2,900
550-500-533400-0000	Public Education	1,588	1,500	2,100	2,100
550-500-560750-0000	Project Admin - Direct	-	303	250	250
		<hr/> 4,521	<hr/> 4,577	<hr/> 5,250	<hr/> 5,250
<hr/> FUND REVENUE		<hr/> 5,361	<hr/> 5,497	<hr/> 5,500	<hr/> 5,500
FUND EXPENDITURES		4,521	4,577	5,250	5,250

City of Dixon Budget FY 2020-21
FUND 560 - POLICE GRANTS FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
560-000-460900-0000	Grant Funds - Police Other	139,416	155,915	185,000	180,000
560-000-461600-0000	Interest Earned	2,071	4,283	3,522	1,800
560-000-470100-0000	Unrealized Gain GASB 31	(573)	2,653	-	-
		<u>140,915</u>	<u>162,851</u>	<u>188,522</u>	<u>181,800</u>
560-500-511000-0000	Salaries/Wages	51,024	23,230	63,453	53,682
560-500-511020-0000	Comp Paid	2,485	-	1,878	-
560-500-511500-0000	Physical Fitness	720	292	286	-
560-500-512100-0000	Medicare	814	373	928	901
560-500-512200-0000	Retirement	10,086	14,620	7,162	14,696
560-500-512300-0000	Disability Insurance	199	141	-	246
560-500-512400-0000	Health Insurance	3,919	1,678	10,206	8,437
560-500-512420-0000	Dental Insurance	-	-	128	115
560-500-512430-0000	Vision Insurance	-	-	65	58
560-500-512600-0000	Worker's Comp Insurance	2,979	942	1,858	2,080
560-500-521000-0000	Bldg/Site Maintenance	14,314	19,817	18,500	20,000
560-500-521800-0000	Communications	29,695	-	30,000	50,000
560-500-522400-0000	Consultants-Professional	178	-	50,000	10,000
560-500-526800-0000	Firing Range Supplies	11,749	2,822	25,000	15,000
560-500-531600-0000	Office Supplies	2,060	21	9,500	10,000
560-500-531650-0000	Office/Software Maintenance	6,774	-	18,000	10,000
560-500-535600-0000	Special Supplies	6,760	11,834	48,165	50,000
560-500-535750-0000	Training	-	3,111	5,000	5,000
560-500-535900-0000	Uniforms	3,333	7,893	10,000	5,000
560-500-560400-0000	Capital Outlay	61,276	-	22,819	17,500
		<u>208,365</u>	<u>86,772</u>	<u>322,948</u>	<u>272,715</u>
FUND REVENUE		140,915	162,851	188,522	181,800
FUND EXPENDITURES		208,365	86,772	322,948	272,715

City of Dixon Budget FY 2020-21
FUND 560 - POLICE GRANTS FUND
OPERATING EXPENSES SUMMARY SHEET

Account Code	2020		2021	Brief Detail Description
	Adopted	Estimated	Budget	
521000	20,000	18,500	20,000	Bld Site Maintenance for misc repairs around the station
521800	50,000	30,000	50,000	Communications - Portable Radios; Will complete portable radio upgrade program for all police employees
522400	50,000	50,000	10,000	Consultant services
526800	27,000	25,000	15,000	Firing Range Ammunition, Simunition, and Less Lethal Tasers, Use of Fairfield PD Range for Range Qualification
531600	9,500	9,500	10,000	Office Supplies
531650	18,000	18,000	10,000	Software/Software Subscriptions
535600	48,165	48,165	50,000	Special Supplies: General supplies, Simunition part 2
535750	5,000	5,000	5,000	Training
535900	12,100	10,000	5,000	Uniforms
560400	22,819	22,819	17,500	Capital Outlay - see detail on Capital Equipment page
Total	262,584	236,984	192,500	

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 2020-21

FUND 560
 POLICE GRANTS

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Police Sergeant*	0.50	53,682	14,004	8,437	115	58	901	246	2,080	79,523
Subtotal:	0.50	53,682	14,004	8,437	115	58	901	246	2,080	79,523
Other special pays:										
PERS Retirement UAL		-	692	-	-	-	-	-	-	692
Subtotal:		-	692	-	-	-	-	-	-	692
GRAND TOTAL:	0.50	53,682	14,696	8,437	115	58	901	246	2,080	80,215

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

City of Dixon Budget FY 2020-21
FUND 570 - CDBG (Community Development Block Grant) FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
570-000-460700-0000	Loan Principal	36,552	25,285	-	-
570-000-460800-0000	Interest Earnings on Loans	5,165	3,422	3,140	2,820
570-000-461600-0000	Interest Earned	797	2,023	2,807	-
570-000-470100-0000	Unrealized Gain GASB 31	(351)	1,168	-	-
		42,163	31,899	5,947	2,820
570-000-591572-0000	Transfer to CDBG Rehab Grant	-	0.20	-	-
570-100-520400-0000	Advertising	-	68	-	-
570-100-523200-0000	Contract Svcs - Audit	1,000	1,000	500	500
570-100-529600-0000	Legal Services	78	4,862	-	-
		1,078	5,930	500	500
FUND REVENUE		42,163	31,899	5,947	2,820
FUND EXPENDITURES		1,078	5,930	500	500

City of Dixon Budget FY 2020-21
FUND 572 - CDBG REHABILITATION GRANT FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
572-000-461600-0000	Interest Earned	(9)	9	-	-
572-000-491570-0000	Transfer from CDBG	-	0.20	-	-
		(9)	9	-	-
572-000-520100-0000	Administration	18,510	-	-	-
572-000-591400-0000	Transfer to Unrestricted CIP	211,976	-	-	-
		230,486	-	-	-
FUND REVENUE		(9)	9	-	-
FUND EXPENDITURES		230,486	-	-	-



Special Revenue Funds

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

Fund 530 Gas Tax Fund

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

This budget includes an employee (shared with Fund 651) to assist City crews to perform small sidewalk and pavement dig out repairs. A transfer to the Transit Capital Project fund continues in 2020-21 to re-pay an interfund loan for West B Undercrossing. This fund is managed by the City Engineer/Public Works and Finance departments.

Fund 531 RMRA (Road Maintenance and Rehabilitation Account) Fund

The RMRA fund was created in FY 2018 to track SB1 Road Repair and Accountability Act of 2017 revenues received from the state for local street maintenance and rehabilitation needs. Allocation is on a per capita basis. On April 21, 2020, staff sought

Council authorization of the FY 2021 RMRA street rehabilitation project list and requested to defer appropriation of the funding until FY 2022 based upon uncertainty of revenue related to COVID-19 pandemic. 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 Finance departments.

Fund 540 Traffic Safety Fund

The Traffic Safety Fund accounts for revenue from motor vehicle fines and forfeitures. Appropriations are made to cover the cost to maintain traffic signals by a contractor, 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 Finance departments.

Fund 545 CASp Fund

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

Fund 561 Asset Forfeiture Fund

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

CITY OF DIXON
BUDGET OVERVIEW
SPECIAL REVENUE FUNDS

	GAS TAX 530	RMRA 531	TRAFFIC SAFETY 540	CASp 545	ASSET FORFEITURE *561	Total
FY 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES						
BEGINNING FUND BALANCE	302,513	487,699	3,988	9,616	3,266	807,082
July 19						
REVENUE	390,984	541,693	38,801	4,188	-	975,665
TRANSFERS	-	233,754	-	-	-	233,754
REVENUE & TRANSFERS	390,984	775,447	38,801	4,188	-	1,209,419
EXPENDITURES	727,136	1,106,266	41,122	6,750	-	1,881,274
ESTIMATED ENDING FUND BALANCE	(33,639)	156,880	1,667	7,054	3,266	135,227
FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS						
ESTIMATED BEGINNING FUND BALANCE	(33,639)	156,880	1,667	7,054	3,266	135,227
July 20						
REVENUES	482,884	341,774	36,000	4,125	-	864,783
TRANSFERS	-	-	-	-	-	-
REVENUE AND TRANSFERS	482,884	341,774	36,000	4,125	-	864,783
AVAILABLE RESOURCES	449,245	498,654	37,667	11,179	3,266	1,000,010
APPROPRIATIONS	442,395	285,640	37,291	7,500	-	772,826
ESTIMATED ENDING FUND BALANCE	6,850	213,014	376	3,679	3,266	227,184

* No budgetary activity, shown for fund balance purposes only

City of Dixon Budget FY 2020-21
FUND 530 - GAS TAX FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
530-000-412000-0000	Gas Tax - Sec 2103	75,151	66,467	123,257	167,232
530-000-412100-0000	Gas Tax - Sec 2105	104,724	109,162	81,350	108,423
530-000-412200-0000	Gas Tax - Sec 2106	75,204	79,001	58,070	73,787
530-000-412300-0000	Gas Tax - Sec 2107	136,292	137,283	101,870	129,442
530-000-412400-0000	Gas Tax - Sec 2107.5	4,000	4,000	4,000	4,000
530-000-412450-0000	Gas Tax Repayment	-	-	22,437	-
530-000-414600-0000	Traffic Congestion Relief	21,939	22,437	-	-
530-000-461600-0000	Interest Earned	5,285	5,720	-	-
530-000-470100-0000	Unrealized Gain GASB 31	(1,858)	5,491	-	-
530-000-491100-0000	Transfer from General Fund	-	21,800	-	-
		420,736	451,362	390,984	482,884
530-000-591531-0000	Transfer to RMRA	1,246	-	233,754	-
	102 - Sidewalk Rehab				
530-102-522400-0000	Consultants-Professional	-	-	-	-
530-102-560150-0000	Construction	2,245	1,568	14,000	10,000
530-102-560750-0000	Project Admin - Direct	-	-	1,000	1,000
	401 - Streetlight Replacement				
530-401-560150-0000	Construction	48,943	-	-	-
	500 - Gas Tax Administration				
530-500-511000-0000	Salaries/Wages	20,369	17,001	21,392	23,725
530-500-511200-0000	Overtime	288	-	-	500
530-500-511300-0000	Standby Pay	540	-	-	1,500
530-500-511900-0000	Separation Pay	776	16	-	-
530-500-512100-0000	Medicare	330	279	359	479
530-500-512200-0000	Retirement	1,542	1,316	1,511	3,840
530-500-512400-0000	Health Insurance	6,873	6,694	3,388	7,341
530-500-512420-0000	Dental Insurance	-	-	65	115
530-500-512430-0000	Vision Insurance	-	-	33	58
530-500-512600-0000	Worker's Comp	2,697	1,635	2,011	2,277
530-500-513200-0000	Disability Insurance	133	161	46	116
530-500-522200-0000	Congestion Management	11,745	11,749	11,779	12,000
530-500-522400-0000	Consultants - Professional	-	-	-	5,000
530-500-530000-0000	Maintenance	40,142	70,709	45,000	30,000
530-500-560150-0000	Construction	29,580	5,517	40,000	10,000
530-500-560750-0000	Project Admin - Direct	-	-	3,270	5,000
530-500-591100-0000	Transfer to General Fund	-	-	272,194	254,531
530-500-591470-0000	Transfer to Transit CIP (470)	-	-	77,335	74,913
530-500-591572-0000	Transfer to CDBG Rehab Grant	200,000	-	-	-
		367,449	116,645	727,136	442,395
	FUND REVENUE	420,736	451,362	390,984	482,884
	FUND EXPENDITURES	367,449	116,645	727,136	442,395

City of Dixon Budget FY 2020-21

530 - GAS TAX FUND

OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
000-591331	233,754	233,754	-	Transfer to RMRA
102-560150	14,000	14,000	10,000	Construction - Sidewalk Rehab (\$2,500 max per property)
102-560750	1,000	1,000	1,000	Project Admin - Direct
500-522200	12,000	11,779	12,000	Congestion Mgt. (Solano Transportation Authority annual payment)
500-522400	5,000	-	5,000	PTAP pavement management local funding requirement
500-530000	55,000	45,000	30,000	Maintenance - misc. pothole and crack sealing repairs
500-560150	55,000	40,000	10,000	Construction
500-560750	3,270	3,270	5,000	Project Admin - Direct
500-590100	272,194	272,194	254,531	To General Fund: Annual transfer plus Cost Allocation
500-591470	77,335	77,335	74,913	Transfer to Transit CIP - West B St. Interfund loan repayment
Total	728,553	698,332	402,444	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2020-21

FUND 530
 GAS TAX

Title	FTE	Full Time Equiv. Pay 511,000	PERS Retirement 512,200	Health Insurance 512,400	Dental Insurance 512,420	Vision Insurance 512,430	Soc Sec/ Medicare 512,100	Disability Insurance 512,300	Workers' Comp 512,600	Total Employee
PERMANENT PERSONNEL										
Maintenance Worker I	0.50	23,725	3,669	7,341	115	58	450	116	2,230	37,704
Subtotal:	0.50	23,725	3,669	7,341	115	58	450	116	2,230	37,704
Other payroll costs:										
PERS Retirement UAL		-	171	-	-	-	-	-	-	171
Overtime		500	-	-	-	-	7	-	47	554
Stand-by pay		1,500	-	-	-	-	22	-	-	1,522
Subtotal:		2,000	171	-	-	-	29	-	47	2,247
GRAND TOTAL:	0.50	25,725	3,840	7,341	115	58	479	116	2,277	39,951

Note: Fulltime position split with Fund 651

City of Dixon Budget FY 2020-21
FUND 531 - ROAD MAINTENANCE & REHABILITATION (RMRA)

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
531-000-412500-0000	Road Maint & Rehab Taxes	88,957	388,977	291,734	340,192
531-000-461600-0000	Interest Earned	270	5,784	4,745	1,582
531-000-470100-0000	Unrealized Gain GASB 31	(272)	3,063	-	-
531-000-491530-0000	Transfer from Gas Tax	1,246	-	-	-
531-323-491400-0000	Transfer from Unrestricted CIP	-	2,145	-	-
531-323-491530-0000	Transfer from Gas Tax	-	-	233,754	-
531-324-461800-0000	Miscellaneous Income	-	-	245,214	-
		90,200	399,970	775,447	341,774
531-000-591100-0000	Transfer to General Fund	-	-	-	1,640
	323 - Pavement Rehab Projects				
531-323-522400-0000	Consultants - Professional	-	-	26,080	-
531-323-560150-0000	Construction	-	-	498,738	-
531-323-560250-0000	Design/Plans/Specs	-	326	28,594	-
531-323-560750-0000	Project Admin-Direct	-	2,145	27,854	-
	324 - 2020 Pavement Rehab Projects				
531-324-522400-0000	Consultants - Professional	-	-	52,500	40,000
531-324-560150-0000	Construction	-	-	415,000	236,000
531-324-560250-0000	Design/Plans/Specs	-	-	52,500	-
531-324-560750-0000	Project Admin-Direct	-	-	5,000	8,000
		-	2,471	1,106,266	285,640
	FUND REVENUE	90,200	399,970	775,447	341,774
	FUND EXPENDITURES	-	2,471	1,106,266	285,640

City of Dixon Budget FY 2020-21
FUND 540 - TRAFFIC SAFETY FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
540-000-429500-0000	Motor Vehicle Fines	31,871	51,840	38,671	36,000
540-000-461600-0000	Interest Earned	225	(17)	130	-
540-000-470100-0000	Unrealized Gain GASB 31	(86)	118	-	-
540-000-491100-0000	Transfer from General Fund	-	6,588	-	-
		32,010	58,529	38,801	36,000
540-500-522600-0000	Contract Serv - Non Prof	13,878	15,755	17,000	17,000
540-500-535600-0000	Special Supplies	-	264	-	-
540-500-535700-0000	Traffic Control Supplies	11,497	63,901	20,000	18,000
540-500-591100-0000	Transfer to General Fund	-	-	4,122	2,291
		25,375	79,920	41,122	37,291
	FUND REVENUE	32,010	58,529	38,801	36,000
	FUND EXPENDITURES	25,375	79,920	41,122	37,291

City of Dixon Budget FY 2020-21
FUND 545 - CASp CERTIFICATION AND TRAINING FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
545-000-421400-0000	CASp Fees	-	11,342	4,063	4,100
545-000-461600-0000	Interest Earned	-	173	125	25
		-	11,515	4,188	4,125
545-000-522400-0000	Consultants Professional	-	-	3,000	3,000
545-000-535750-0000	Training	-	1,899	3,000	3,000
545-000-560750-0000	Project Admin-Direct	-	-	750	1,500
		-	1,899	6,750	7,500
FUND REVENUE		-	11,515	4,188	4,125
FUND EXPENDITURES		-	1,899	6,750	7,500

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Capital Improvement Project Funds

Capital Improvement Project Funds 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 below:

Fund 400 Unrestricted CIP

Fund 400 accounts for the revenue and expenses budgeted for capital projects relating to administrative infrastructure. The AB 1600 Development Impact Fee Study (specific to the Transportation Fee) and Council Chambers AV Upgrade are ongoing projects in this fund.

Fund 401 Pardi Market

Fund 401 was established in fiscal year 2017 in order to track construction expenditures associated with the Pardi Market Plaza project with funding provided by the General Fund. The first phase of the project has been authorized and is in progress as of fiscal year 2020.

Fund 404 Community Development CIP

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

Fund 410 Fire CIP

Fund 410 accounts for development impact fees collected to fund fire infrastructure. FY 2020-21 reflects increased revenue from the Parklane and Homestead subdivisions.

Fund 420 Police CIP

Fund 420 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/Homestead subdivisions, while the expenditures reflect a transfer to the lease financing (fund 275) for the refinanced lease revenue bonds.

Fund 430 City Facilities CIP

Fund 430 accounts for development impact fees collected to fund expansion of City Administrative Facilities. FY 2019-20 reflects revenue from the development activities in Parklane, Valley Glen, and anticipated for the Southwest/Homestead subdivisions. This fund is managed by the Finance department.

Fund 440 Public Works Facilities CIP

Fund 440 accounts for development impact fees collected to fund public works facilities. The MSC Improvement / Master Plan will continue to be developed in FY 2021. This fund is managed by the City Engineer/Public Works Department.

Fund 450 Storm Drainage Facilities CIP

Fund 450 accounts for development impact fees collected to fund expansion of the City's drainage facilities. 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. Completion of the AB1600 fee (i.e. Storm Drain Impact Fee) will be completed through an agreement with the Dixon Regional Watershed Joint Powers Authority. The Storm Drain Master Plan cannot be completed until sufficient funding is available. Staff will continue to research funding opportunities.

Fund 451 Core Area Drainage Project Fund

Fund 451 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 2021.

Fund 460 Transportation Facilities CIP

Fund 460 accounts for grants, fees, transfers from other funds and development impact fees collected to fund streets and transportation infrastructure. Projects include various interchange and corridor studies, beginning development of the impact fee analysis, evaluation of various street signals and traffic model, and completing the Streets 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 FY 2018 Budget to allow better tracking of the Parkway Blvd. Overcrossing project that was established in FY 2003. This project is funded by grant funds and developer fees. Right-of-way acquisition negotiations were completed during FY 2020. This fund is managed by the City Engineer/Public Works Department.

Fund 470 Transit Facilities CIP

Fund 470 accounts for grants received to fund transit facilities and bus replacements. The Market Lane Park & Ride Parking Lot project is slated for FY 2021, to be funded at least in part by a \$50,000 FTA capital grant. This fund is managed by the City Engineer/Public Works Department.

Fund 480 Recreation & Parks CIP

Fund 480 accounts for development impact fees collected to fund expansion of recreation and parks facilities. Hall Park Phase 3 construction was completed in FY 2020. The FY 2021 budget includes Northwest Park Playground structure improvements.

Fund 481 Parks CIP

Fund 481 accounts for park in lieu fees. The FY 2021 budget includes the Parks Master Plan update and design for Hall Park Tennis Court resurfacing. Funds are held for the future purchase of park land needed to meet the General Plan Policy of 5.0 acres per thousand population. This fund is managed by the City Engineer/Public Works Department.

Fund 490 Agricultural Land Mitigation CIP

Fund 490 accounts for development impact fees collected to fund greenbelts. No revenues are anticipated this year and there are no proposed appropriations. This fund is managed by the Finance department.

Fund 491 Parklane Construction

Fund 491 was established in fiscal year 2016 for tracking the construction expenditures associated with Parklane Community Facilities District. This fund is managed by the Finance department with technical review/assistance from the City Engineer/Public Works department.

Fund 492 Valley Glen II Construction

This fund tracks the construction expenditures associated with the Valley Glen II Community Facilities District. The recently issued 2019 Debt series includes construction activity in this Improvement Fund. One draw down has been requested. This fund is managed by Finance with technical review/assistance from City Engineer/Public Works Department.

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL
IMPROVEMENT PROJECT FUNDS

	CIP 400	Pardi Market 401	Comm Dev 404 ¹	Fire 410
<i>FY 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>				
BEGINNING FUND BALANCE	53,071	(0.04)	181	838,059
July 19				
REVENUE	1,400	-	-	187,410
TRANSFERS	722,652	1,697,716	-	-
REVENUE & TRANSFERS	724,052	1,697,716	-	187,410
EXPENDITURES	225,873	1,697,716	-	140,284
ESTIMATED ENDING FUND BALANCE	551,250	-	181	885,185
<i>FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>				
ESTIMATED BEGINNING FUND BALANCE	551,250	-	181	885,185
July 20				
REVENUES	470	-	-	393,760
TRANSFERS	-	50,000	-	-
REVENUE & TRANSFERS	470	50,000	-	393,760
AVAILABLE RESOURCES	551,720	50,000	181	1,278,945
APPROPRIATIONS	50,000	50,000	-	138,153
ESTIMATED ENDING FUND BALANCE	501,720	-	181	1,140,792

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
<i>FY 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>				
BEGINNING FUND BALANCE	377,211	548,708	418,215	(1,000,911)
July 19				
REVENUE	70,520	138,524	15,848	306,273
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	70,520	138,524	15,848	306,273
EXPENDITURES	57,852	85,535	99,098	243,698
ESTIMATED ENDING FUND BALANCE	389,879	601,697	334,965	(938,336)
<i>FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>				
ESTIMATED BEGINNING FUND BALANCE	389,879	601,697	334,965	(938,336)
July 20				
REVENUES	151,870	307,773	59,670	192,000
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	151,870	307,773	59,670	192,000
AVAILABLE RESOURCES	541,749	909,470	394,635	(746,336)
APPROPRIATIONS	56,811	83,910	57,926	-
ESTIMATED ENDING FUND BALANCE	484,938	825,560	336,709	(746,336)

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 CIP 480	Parks CIP 481
FY 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	3,839,701	1,599,250	(233,946)	3,386,654	2,061,416
July 19					
REVENUE	671,417	430,000	77,335	1,128,976	12,172
TRANSFERS	-	-	-	1,583,296	-
REVENUE & TRANSFERS	671,417	430,000	77,335	2,712,272	12,172
EXPENDITURES	2,014,851	562,272	78,435	4,386,120	1,587,599
ESTIMATED ENDING FUND BALANCE	2,496,267	1,466,978	(235,045)	1,712,806	485,989
FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	2,496,267	1,466,978	(235,045)	1,712,806	485,989
July 20					
REVENUES	282,248	1,114,944	50,000	2,930,831	4,057
TRANSFERS	-	-	74,913	-	-
REVENUE & TRANSFERS	282,248	1,114,944	124,913	2,930,831	4,057
AVAILABLE RESOURCES	2,778,515	2,581,922	(110,132)	4,643,637	490,046
APPROPRIATIONS	970,696	2,395,000	124,913	208,645	87,383
ESTIMATED ENDING FUND BALANCE	1,807,819	186,922	(235,045)	4,434,992	402,663

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
<i>FY 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>				
BEGINNING FUND BALANCE	67,618	-	1,291,585	13,246,812
July 19				-
REVENUE	-	17,530	12,254	3,069,658
TRANSFERS	-	10,673,271	-	14,676,935
REVENUE & TRANSFERS	-	10,690,801	12,254	17,746,593
EXPENDITURES	-	10,690,801	1,303,839	23,173,973
ESTIMATED ENDING FUND BALANCE	67,618	-	-	7,819,433
<i>FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>				
ESTIMATED BEGINNING FUND BALANCE	67,618	-	-	7,819,433
July 20				
REVENUES	-	-	-	5,487,623
TRANSFERS	-	-	-	124,913
REVENUE & TRANSFERS	-	-	-	5,612,536
AVAILABLE RESOURCES	67,618	-	-	13,431,969
APPROPRIATIONS	-	-	-	4,223,437
ESTIMATED ENDING FUND BALANCE	67,618	-	-	9,208,532

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

City of Dixon Budget FY 2020-21
FUND 400 - CAPITAL PROJECTS (UNRESTRICTED) FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
400-000-461600-0000	Interest Earned	1,613	1,259	1,400	470
400-000-470100-0000	Unrealized Gain on Investments	111	510	-	-
400-000-491100-0000	Transfer from General Fund	258,561	50,053	200,000	-
400-000-491107-0000	Transfer from Public Benefit	-	100,000	-	-
400-000-491281-0000	Transfer from DPFA Bonds	-	-	522,652	-
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	-	-	-
		1,061,454	151,822	724,052	470
100 - Administration					
400-100-520400-0000	Advertising/Publications	-	88	-	-
400-100-529600-0000	Legal Services	-	626	145	-
400-100-560600-0000	Master Plan Update	10,025	20,822	24,598	-
400-100-560750-0000	Project Admin - Direct	3,714	3,937	1,275	-
400-100-591200-0000	Transfer to Storm Drain Cap Proj	56,125	-	-	-
400-100-591401-0000	Transfer to Pardi Market	-	-	-	50,000
400-100-591470-0000	Transfer to Transit CIP	45	1,477	-	-
400-100-591531-0000	Transfer to RMRA	-	2,145	-	-
116 - 2019 Street Rehabilitation Program					
400-116-522400-0000	Consultants - Professional	-	103,635	-	-
307 - South Jefferson St Rehab Proj					
400-307-520100-0000	Administration	25,901	2,109	-	-
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 AV Upgrade					
400-308-520400-0000	Advertising/Publications	-	-	1,000	-
400-308-522400-0000	Consultants - Professional	-	-	90,000	-
400-308-560150-0000	Construction	-	-	100,000	-
400-308-560750-0000	Project Admin Direct	-	-	9,000	-
		1,130,334	182,070	225,873	50,000
FUND REVENUE		1,061,454	151,822	724,052	470
FUND EXPENDITURES		1,130,334	182,070	225,873	50,000

City of Dixon Budget FY 2020-21
FUND 401 - PARDI MARKET PLAZA

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
401-000-461600-0000	Interest Earned	(0.07)	(0.04)	-	-
401-000-491100-0000	Transfer from General Fund	108,040	64,664	1,697,716	-
401-000-491400-0000	Transfer from Capital Projects	-	-	-	50,000
		<u>108,040</u>	<u>64,664</u>	<u>1,697,716</u>	<u>50,000</u>
401-000-520400-0000	Advertising/Publications	1,205	1,225	1,200	-
401-000-522400-0000	Consultants-Professional	-	353	77,586	-
401-000-529600-0000	Legal Services	671	2,099	18,000	-
401-000-560150-0000	Construction	-	-	1,524,661	-
401-000-560250-0000	Design/Plans/Specs	94,649	48,588	57,118	50,000
401-000-560750-0000	Project Admin - Direct	11,516	12,401	19,151	-
		<u>108,040</u>	<u>64,664</u>	<u>1,697,716</u>	<u>50,000</u>
FUND REVENUE		108,040	64,664	1,697,716	50,000
FUND EXPENDITURES		108,040	64,664	1,697,716	50,000

City of Dixon Budget FY 2020-21
FUND 410 - FIRE CAPITAL FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
410-000-425200-0000	Development Fees - Fire	177,079	709,272	175,410	389,760
410-000-461600-0000	Interest Earned	2,399	5,650	12,000	4,000
410-000-470100-0000	Unrealized Gain GASB 31	(1,165)	3,947	-	-
		<u>178,313</u>	<u>718,869</u>	<u>187,410</u>	<u>393,760</u>
410-100-591100-0000	Transfer to General Fund	-	-	3,005	2,984
410-101-591275-0000	Transfer to Lease Financing	29,063	133,998	137,279	135,169
		<u>29,063</u>	<u>133,998</u>	<u>140,284</u>	<u>138,153</u>
FUND REVENUE		178,313	718,869	187,410	393,760
FUND EXPENDITURES		29,063	133,998	140,284	138,153

City of Dixon Budget FY 2020-21
FUND 420 - POLICE CAPITAL FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
420-000-425300-0000	Development Fees - Police	74,470	315,886	64,920	150,000
420-000-461600-0000	Interest Earned	1,073	2,675	5,600	1,870
420-000-470100-0000	Unrealized Gain GASB 31	(513)	1,817	-	-
		<u>75,030</u>	<u>320,378</u>	<u>70,520</u>	<u>151,870</u>
420-100-591100-0000	Transfer to General Fund	-	-	2,941	2,744
420-100-591275-0000	Transfer to Lease Financing	12,634	53,599	54,911	54,067
		<u>12,634</u>	<u>53,599</u>	<u>57,852</u>	<u>56,811</u>
FUND REVENUE		75,030	320,378	70,520	151,870
FUND EXPENDITURES		12,634	53,599	57,852	56,811

City of Dixon Budget FY 2020-21
FUND 430 - CITY FACILITIES FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
430-000-425100-0000	Development Fees -- Comm Fac	109,117	458,988	130,324	305,040
430-000-461600-0000	Interest Earned	1,522	3,861	8,200	2,733
430-000-470100-0000	Unrealized Gain GASB 31	(732)	2,619	-	-
		<u>109,907</u>	<u>465,468</u>	<u>138,524</u>	<u>307,773</u>
430-100-591100-0000	Transfer to General Fund	-	-	3,168	2,809
430-100-591275-0000	Transfer to Lease Financing	-	-	82,367	81,101
		<u>-</u>	<u>-</u>	<u>85,535</u>	<u>83,910</u>
FUND REVENUE		109,907	465,468	138,524	307,773
FUND EXPENDITURES		-	-	85,535	83,910

City of Dixon Budget FY 2020-21
FUND 440 - PUBLIC WORKS FACILITIES CIP FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
440-000-425400-0000	Development Fees - Pub Wks	28,717	122,313	10,368	57,840
440-000-461600-0000	Interest Earned	3,424	6,176	5,480	1,830
440-000-470100-0000	Unrealized Gain GASB 31	(1,161)	4,038	-	-
		<u>30,980</u>	<u>132,526</u>	<u>15,848</u>	<u>59,670</u>
440-100-591100-0000	Transfer to General Fund	-	-	5,932	2,926
107-MSA Improvement/Master Plan					
440-107-560150-0000	Construction	-	16,834	58,166	-
440-107-560250-0000	Design/Plans/Specs	3,690	-	25,000	50,000
440-107-560750-0000	Project Admin - Direct	1,022	-	10,000	5,000
		<u>4,712</u>	<u>16,834</u>	<u>99,098</u>	<u>57,926</u>
FUND REVENUE		30,980	132,526	15,848	59,670
FUND EXPENDITURES		4,712	16,834	99,098	57,926

City of Dixon Budget FY 2020-21
FUND 450 - STORM DRAINAGE CIP FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
450-000-425700-0000	Development Fees - Storm Drain	56,652	121,950	63,050	192,000
450-000-461120-0000	Grant Funds - State	35,620	119,738	243,148	-
450-000-461600-0000	Interest Earned	321	2,460	75	-
450-000-470100-0000	Unrealized Gain GASB 31	(300)	938	-	-
450-000-491750-0000	Transfer from Unrestricted CIP	-	0.32	-	-
		92,294	245,085	306,273	192,000
100-Administration					
450-100-591100-0000	Transfer to General Fund	2,502	-	-	-
104-Pond C					
450-104-520400-0000	Advertising/Publications	-	234	-	-
450-104-522400-0000	Consultants-Professional	-	33,559	-	-
450-104-522600-0000	Contr Servs-Non Professional	84,874	163,589	243,148	-
450-104-550750-0000	Interfund Interest	-	68,903	-	-
450-104-560150-0000	Construction	-	55,700	-	-
450-104-560750-0000	Project Admin - Direct	-	-	550	-
		87,376	321,985	243,698	-
FUND REVENUE		92,294	245,085	306,273	192,000
FUND EXPENDITURES		87,376	321,985	243,698	-

City of Dixon Budget FY 2020-21
FUND 451 - CORE AREA DRAINAGE FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
451-000-491400-0000	Transfer from Unrestricted CIP	1,125	-	-	-
		1,125	-	-	-
FUND REVENUE		1,125	-	-	-
FUND EXPENDITURES		-	-	-	-

City of Dixon Budget FY 2020-21
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
460-000-414270-0000	STA-Transportation Impact Fees	-	-	144,080	-
460-000-425800-0000	Development Fees - T/ortation	63,271	256,677	60,000	109,248
460-000-429400-0000	Mitigation Fees	-	36,380	104,722	-
460-000-461000-0000	Grant Revenue	-	706	147,138	110,000
460-000-461110-0000	Grant Funds - Street - Fed	-	71,448	100,000	-
460-000-461110-1504	Grant Funds / OBAG	-	18,908	-	-
460-000-461120-0000	Grant Funds - Street - State	19,105	24,512	23,477	25,000
460-000-461600-0000	Interest Earned	49,552	153,997	80,000	26,000
460-000-461700-0000	Lease Revenue	12,000	12,000	12,000	12,000
460-000-470100-0000	Unrealized Gain GASB 31	(13,960)	47,702	-	-
		129,968	622,330	671,417	282,248
	100-Administration				
460-000-591461-0000	Transfer to Parkway Blvd.	-	545,833	-	-
460-100-591100-0000	Transfer to General Fund	-	-	24,021	10,696
	200-Transport. Impact Fee Study				
460-200-522400-0000	Consultants - Professional	-	-	66,300	70,000
460-200-560750-0000	Project Admin - Direct	-	-	-	5,000
	201 - West A Street Interchange Study				
460-201-522400-0000	Consultants - Professional	-	-	-	330,000
460-201-560750-0000	Project Admin - Direct	-	-	-	10,000
	202 - Pedrick Road Interchange Study				
460-202-522400-0000	Consultants - Professional	-	-	-	340,000
460-202-560750-0000	Project Admin - Direct	-	-	-	10,000
	206-Street Master Plan & Traffic Model				
460-206-522400-0000	Consultants - Professional	-	520	260,177	-
460-206-560750-0000	Project Admin - Direct	-	1,710	20,289	5,000
	209 - Vaughn Road Realignment Study				
460-209-522400-0000	Consultants - Professional	-	-	-	50,000
460-209-560750-0000	Project Admin - Direct	-	-	-	10,000
	317-Slurry Seal & Paving Projects				
460-317-560150-1507	Construction - 2017/18	-	12,950	65,049	-
460-317-560750-1504	Project Admin - Direct / OBAG	-	-	22,000	-
	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	8,681	1,042	65	-
	323-Pavement Rehab Projects				
460-323-560150-0000	Construction	1,246	-	-	-

City of Dixon Budget FY 2020-21
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
325 - 5-Year Subdivision Slurry Projects					
460-325-560150-0000	Construction	-	-	-	100,000
460-325-560750-0000	Project Admin - Direct	-	-	-	10,000
416 - First Street & Chestnut Signal					
460-416-560150-0000	Construction	-	-	235,000	-
460-416-560750-0000	Project Admin - Direct	-	-	-	5,000
417 - First Street & Valley Glen Signal					
460-417-560150-0000	Construction	-	-	235,000	-
460-417-560750-0000	Project Admin - Direct	-	-	-	5,000
419-No First St RR Xing Impv					
460-419-520400-0000	Advertising/Publications	-	819	-	-
460-419-560150-0000	Construction	-	-	384,924	-
460-419-560250-0000	Design/Plans/Specs	5,322	20,522	9,684	-
460-419-560750-0000	Project Admin - Direct	2,049	4,673	28,970	-
420-Vaca-Dixon Bikeway Ph6					
460-420-529600-0000	Legal Services	-	338	-	-
460-420-560150-0000	Construction	-	-	470,000	-
460-420-560250-0000	Design/Plans/Specs	-	-	14,661	-
460-420-560750-0000	Project Admin - Direct	-	368	14,631	5,000
421-So First St. Corridor Study					
460-421-522400-0000	Consultants-Professional	-	-	20,000	-
460-421-560750-0000	Project Admin - Direct	-	-	-	5,000
422-Railroad Safety Corridor Study					
460-422-522400-0000	Consultants - Professional	-	-	139,080	-
460-422-560750-0000	Project Admin - Direct	-	-	5,000	-
		183,675	589,316	2,014,851	970,696
FUND REVENUE		129,968	622,330	671,417	282,248
FUND EXPENDITURES		183,675	589,316	2,014,851	970,696

City of Dixon Budget FY 2020-21
FUND 461 - PARKWAY BOULEVARD OVERCROSSING

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
461-000-425409-0000	Developer Contributions	306,378	332,843	430,000	1,114,944
461-000-461600-0000	Interest Earned	2,199	19,505	-	-
461-000-491107-0000	Transfer from Public Benefit	-	500,000	-	-
461-000-491460-0000	Transfer from Trans CIP	-	545,833	-	-
		308,577	1,398,181	430,000	1,114,944
461-601-524000-0000	Consultants - Professional	-	-	-	100,000
461-601-529600-0000	Legal Services	-	10,454	12,710	25,000
461-601-560100-0000	Appraisals	-	7,200	-	-
461-601-560150-0000	Construction	-	-	-	2,000,000
461-601-560250-0000	Design/Plans/Specs	65,717	1,744	64,871	250,000
461-601-560550-0000	Land Acquisition	6,173	16,346	424,806	-
461-601-560750-0000	Project Admin - Direct	13,066	3,435	59,885	20,000
		84,956	39,179	562,272	2,395,000
FUND REVENUE		308,577	1,398,181	430,000	1,114,944
FUND EXPENDITURES		84,956	39,179	562,272	2,395,000

City of Dixon Budget FY 2020-21
FUND 470 - TRANSIT CIP

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
470-000-414650-0000	Transit Grant - FTA 5311 (CAP)	-	-	-	50,000
470-000-491400-0000	Transfer from Unrestricted CIP	45	1,477	-	-
470-000-491530-0000	Transfer from Gas Tax	76,157	77,543	77,335	74,913
		<u>76,202</u>	<u>79,020</u>	<u>77,335</u>	<u>124,913</u>
	100-Administration				
470-100-550750-0000	Interfund Interest	6,957	8,343	77,335	74,913
	102 - B Street Undercrossing				
470-102-526000-0000	Equipment Maintenance	-	3,002	1,100	-
	105 - Market Lane Park & Ride Parking Lot				
470-105-560150-0000	Construction	-	-	-	45,000
470-105-560750-0000	Project Admin - Direct	-	-	-	5,000
		<u>6,957</u>	<u>11,345</u>	<u>78,435</u>	<u>124,913</u>
FUND REVENUE		76,202	79,020	77,335	124,913
FUND EXPENDITURES		6,957	11,345	78,435	124,913

City of Dixon Budget FY 2020-21
FUND 480 - RECREATION & PARKS CIP FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
480-000-425500-0000	Development Fees - Recreation	791,196	576,290	995,402	2,420,544
480-000-425510-0000	Development Fees - Parks	208,023	181,599	101,466	499,584
480-000-461600-0000	Interest Earned	33,320	72,493	32,108	10,703
480-000-470100-0000	Unrealized Gain GASB 31	(13,345)	45,077	-	-
480-000-491481-0000	Transfer from Parks CIP	-	-	1,583,296	-
		<u>1,019,196</u>	<u>875,458</u>	<u>2,712,272</u>	<u>2,930,831</u>
100-Administration					
480-100-591100-0000	Transer to General Fund	-	-	13,641	13,645
130-Computerized Irrigation System					
480-130-560150-0000	Construction	32,849	-	-	-
131-Hall Park Phase III & IV					
480-131-520400-0000	Advertising/Publications	-	1,092	-	-
480-131-522400-0000	Consultants - Professional	-	16,526	173,612	-
480-131-529600-0000	Legal Services	250	963	690	-
480-131-560150-0000	Construction	-	679,965	4,062,220	-
480-131-560250-0000	Design/Plans/Specs	137,173	167,692	99,885	-
480-131-560750-0000	Project Admin - Direct	4,328	1,021	18,978	-
141 - Northwest Park Playground Structure Improvements					
480-141-560150-0000	Construction	-	-	-	170,000
480-141-560250-0000	Design/Plans/Specs	-	-	-	15,000
480-141-560750-0000	Project Admin - Direct	-	-	-	5,000
142-Northwest Park Dog Park					
480-142-560250-0000	Design/Plans/Specs	15,451	7,313	17,094	-
480-142-560750-0000	Project Admin - Direct	643	141	-	5,000
		<u>190,695</u>	<u>874,712</u>	<u>4,386,120</u>	<u>208,645</u>
FUND REVENUE		1,019,196	875,458	2,712,272	2,930,831
FUND EXPENDITURES		190,695	874,712	4,386,120	208,645

City of Dixon Budget FY 2020-21
FUND 481 - PARKS CIP FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
481-000-425500-0000	Development Fees - Parks	41,296	-	-	-
481-000-433000-0000	Park-in-Lieu Fees	-	466,855	-	-
481-000-461600-0000	Interest Earned	16,969	39,101	12,172	4,057
481-000-470100-0000	Unrealized Gain GASB 31	(5,516)	22,159	-	-
		<u>52,749</u>	<u>528,116</u>	<u>12,172</u>	<u>4,057</u>
	100-Administration				
481-000-529600-0000	Legal Services	-	2,286	-	-
481-100-591100-0000	Transfer to General Fund	-	-	4,303	2,383
481-100-591480-0000	Transfer to Parks CIP	-	-	1,583,296	-
	102-Parks Master Plan Update				
481-102-522400-0000	Consultants - Professional	-	-	-	25,000
481-102-529600-0000	Legal Services	359	-	-	-
481-102-560750-0000	Project Admin-Direct	-	-	-	5,000
	142-Hall Park Tennis Court Resurfacing				
481-142-522400-0000	Consultants - Professional	-	-	-	50,000
481-142-560750-0000	Project Admin - Direct	113	-	-	5,000
		<u>472</u>	<u>-</u>	<u>1,587,599</u>	<u>87,383</u>
	FUND REVENUE	52,749	528,116	12,172	4,057
	FUND EXPENDITURES	472	-	1,587,599	87,383

City of Dixon Budget FY 2020-21
FUND 491 -CFD 2015-1 (PARKLANE CONSTRUCTION) FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
491-000-461600-0000	Interest Earned	4,587	258	17,530	-
491-000-491725-0000	Transfer Fr Parklane CFD Debt	-	-	10,673,271	-
		4,587	258	10,690,801	-
491-000-532800-0000	Postage	-	27	-	-
491-000-560150-0000	Construction	951,845	-	10,690,801	-
491-000-591725-0000	Transfer to CFD Parklane Debt	-	715	-	-
		951,845	742	10,690,801	-
FUND REVENUE		4,587	258	10,690,801	-
FUND EXPENDITURES		951,845	742	10,690,801	-

City of Dixon Budget FY 2020-21
FUND 492 -CFD 2015-1 (VALLEY GLEN II CONSTRUCTION) FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
492-000-461600-0000	Interest Earned	11,005	5,990	12,254	-
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	5,990	12,254	-
492-000-560150-0000	Construction	4,064,624	3,400,325	1,303,839	-
492-000-591726-0000	Transfer to Valley Glen II Debt	-	484	-	-
		4,064,624	3,400,809	1,303,839	-
FUND REVENUE		4,065,107	5,990	12,254	-
FUND EXPENDITURES		4,064,624	3,400,809	1,303,839	-

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 2020 represent the improvement fund that will be reimbursed to the developer. Any amounts not reimbursed by June 30, 2020, will be carried over to FY 20-21



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 jointly managed by the City Engineer/Public Works and Finance departments.

Fund 600 Special Assessment - Landscaping and Lighting Maintenance District

The Dixon Landscaping and Lighting Maintenance District was established in 1989 and is managed by the City Engineer/Public Works Department. The annual Engineer's Report identifies the 10 zones within the LLMD, each of which is assessed a different amount on the property tax roll. The amount assessed to the properties within each zone is fixed without an escalator with the exception of Zone 10 (Valley Glen). Zone 10 increases with the Consumer Price Index (CPI). The lack of a CPI factor in the other zones results in decreased levels of service and the need for additional General Fund supplements. Improvements maintained by the District include street lighting, landscaping, irrigation, and repairs (e.g., graffiti abatement). The City's General Fund contributes to the LLMD Fund for a proportionate part of the shared areas.

Fund 651 Valley Glen CFD – 2003-1

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

Fund 655 Pond C / Lateral-2 CFD

This reserve fund is for the operations, maintenance, and improvements of drainage Pond C.

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 bonds in this fund were paid off in 2020 and no further activity is anticipated.

Fund 725 CFD 2013-1 Parklane

Fund 725 replaces Fund 660. Auditors requested Fund 660 be replaced by Fund 725 and Fund 491 for better tracking. This CFD was established by Resolution No. 13-134, adopted on October 8, 2013, for the maintenance of public street lighting and landscapes, open space and pedestrian facilities within the Parklane subdivision. Beginning in FY 2016, the authorized special tax levy began for homes for which building permits had been issued by June 30, 2015. Assessments are estimated based on a levy authorized by the City Council for Community Facilities District 2013-1 (Parklane) and includes an annual assessment escalation based upon a regional index. Expenditures consist of

labor for maintenance provided by Public Works staff, contract labor, and the necessary materials.

Fund 726 CFD 2015-1 Valley Glen II

This CFD was established by Resolution No. 15-038, adopted on March 24, 2015, for the maintenance of public street lighting and landscapes, open space and pedestrian facilities within the Valley Glen Phase 2 subdivision. Beginning in FY 2016, the authorized special tax levy began for homes for which building permits had been issued by June 30, 2015. Assessments are estimated based on a levy authorized by the City Council for Community Facilities District 2015-1 (Valley Glen II) and includes an annual assessment escalation based upon a regional index. Expenditures consist of labor for maintenance provided by Public Works staff, contract labor, and the necessary materials.

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

The City of Dixon has issued bonds to fund a series of public improvements within the District via Resolution 19-043 adopted March 12, 2019. This fund was consolidated with Fund 726 in FY 2020.

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 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND				
BALANCE	21,171	887,871	195,998	891,156
July 19				
REVENUE	168,473	154,778	79,435	376,547
TRANSFERS	126,924	-	-	-
REVENUE & TRANSFERS	295,397	154,778	79,435	376,547
EXPENDITURES	316,829	690,489	128,595	1,267,703
ESTIMATED ENDING FUND BALANCE	(262)	352,159	146,838	-
FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE				
	(262)	352,159	146,838	-
July 20				
REVENUES	170,911	147,254	78,258	-
TRANSFERS	69,594	-	-	-
REVENUE & TRANSFERS	240,505	147,254	78,258	-
AVAILABLE RESOURCES	240,243	499,413	225,096	-
APPROPRIATIONS	240,239	483,643	178,886	-
ESTIMATED ENDING FUND BALANCE	4	15,770	46,210	-

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 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE				
	944,839	519,840	349,364	3,810,238
July 19				
REVENUE	12,639,930	851,110	-	14,270,272
TRANSFERS	-	-	-	126,924
REVENUE & TRANSFERS	12,639,930	851,110	-	14,397,196
EXPENDITURES	11,487,976	415,497	349,364	14,656,453
ESTIMATED ENDING FUND BALANCE				
	2,096,793	955,453	-	3,550,982
FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE				
	2,096,793	955,453	-	3,550,982
July 20				
REVENUES	775,000	505,371	-	1,676,794
TRANSFERS	-	-	-	69,594
REVENUE & TRANSFERS	775,000	505,371	-	1,746,388
AVAILABLE RESOURCES	2,871,793	1,460,824	-	5,297,370
APPROPRIATIONS	763,313	488,379	-	2,154,460
ESTIMATED ENDING FUND BALANCE				
	2,108,480	972,445	-	3,142,910

City of Dixon Budget FY 2020-21
FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
600-000-401900-0000	Assessments	164,248	165,650	168,220	170,911
600-000-461600-0000	Interest Earned	677	511	253	-
600-000-470100-0000	Unrealized Gain GASB 31	(166)	698	-	-
600-000-491100-0000	Transfer from General Fund	80,834	90,525	126,924	69,594
		<u>245,594</u>	<u>257,384</u>	<u>295,397</u>	<u>240,505</u>
600-600-520400-0000	Advertising	-	254	101	1,000
600-600-521400-0000	Chemicals	619	3,763	2,500	3,900
600-600-521800-0000	Communications	-	-	93	100
600-600-522400-0000	Consultants - Professional	17,654	20,495	35,245	-
600-600-522600-0000	Contr Servs - Non Professional	48,145	8,365	25,000	2,000
600-600-523800-0000	County Charges	1,643	1,656	1,700	1,800
600-600-525800-0000	Equipment Rental	-	-	1,500	1,500
600-600-526000-0000	Equip Repairs/Maintenance	1,010	2,486	3,500	2,000
600-600-529600-0000	Legal Services	193	81	628	-
600-600-531650-0000	Office/Software Maintenance	1,740	1,740	1,740	1,740
600-600-533200-0000	Property Taxes	41	41	42	42
600-600-535600-0000	Special Supplies	9,380	27,635	10,000	7,500
600-600-535900-0000	Uniforms	381	534	605	600
600-600-536000-0000	Utilities	58,556	72,163	63,000	63,000
600-600-537500-0000	Vehicle Fuel	1,749	2,293	1,800	2,000
600-600-538000-0000	Vehicle Parts/Maintenance	730	1,816	1,800	1,800
600-600-539000-0000	Water	60,641	71,009	85,000	70,000
600-600-560400-0610	Capital Outlay - Valley Glen	6,070	-	-	-
600-600-560750-0000	Project Admin-Direct	85,870	66,323	65,000	65,000
600-600-591100-0000	Transfer to General Fund	-	-	17,575	16,257
		<u>294,422</u>	<u>280,655</u>	<u>316,829</u>	<u>240,239</u>
FUND REVENUE		245,594	257,384	295,397	240,505
FUND EXPENDITURES		294,422	280,655	316,829	240,239

City of Dixon Budget FY 2020-21
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
520400	101	101	1,000	Advertising
521400	2,500	2,500	3,900	Chemicals
521800	93	93	100	Communications
522400	35,245	35,245	-	L&L District Study
522600	25,000	25,000	2,000	Contract Services - Non Professional, including Street Light repairs
523800	1,700	1,700	1,800	County Charges
525800	1,500	1,500	1,500	Equipment rental - lift truck
526000	3,500	3,500	2,000	Equipment repairs
531650	1,740	1,740	1,740	SeeClickFix
533200	41	42	42	Property taxes for Market Lane Park & Ride Lot (L&L only)
535600	10,000	10,000	7,500	Special supplies - irrigation supplies, tools, mulch/plants
535750	200	-	-	Training
535900	605	605	600	Uniforms
536000	63,000	63,000	63,000	Utilities
537500	1,800	1,800	2,000	Vehicle fuel
538000	1,800	1,800	1,800	Vehicle maintenance
539000	85,000	85,000	70,000	Water
560750	65,000	65,000	65,000	Project Admin - Direct
590100	17,575	17,575	16,257	Transfer to GF (Cost Allocation)
Total	316,400	316,201	240,239	

City of Dixon Budget FY 2020-21
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
651-000-401900-0000	Assessments	89,967	102,826	145,078	147,254
651-000-461600-0000	Interest Earned	9,346	16,462	9,700	-
651-000-470100-0000	Unrealized Gain GASB 31	(2,828)	10,560	-	-
		96,485	129,847	154,778	147,254
100-Administration					
651-100-511000-0000	Salaries/Wages	42,153	16,583	21,392	23,725
651-100-511020-0000	Comp Paid	87	-	-	-
651-100-511200-0000	Overtime	288	-	-	500
651-100-511300-0000	Standby Pay	1,288	-	-	1,500
651-100-511900-0000	Separation Pay	776	16	-	-
651-100-512100-0000	Medicare	690	274	359	479
651-100-512200-0000	Retirement	6,265	1,233	1,511	3,840
651-100-512300-0000	Disability Insurance	125	63	11	116
651-100-512400-0000	Health Insurance	13,072	6,714	3,387	7,341
651-100-512420-0000	Dental Insurance	-	-	65	115
651-100-512430-0000	Vision Insurance	-	-	33	58
651-100-512600-0000	Worker's Comp Insurance	5,334	1,611	2,011	2,277
651-100-560750-0000	Project Admin - Direct	-	-	5,000	5,000
610-Pump Station					
651-610-520100-0000	Administration	4,771	3,868	7,500	7,500
651-610-521800-0000	Communications	-	-	-	1,000
651-610-522600-0000	Contr Servs - Non Professional	-	3,441	120,058	50,000
651-610-523800-0000	County Charges	900	1,028	1,051	1,100
651-610-525800-0000	Equipment Rental	-	-	1,000	2,000
651-610-526000-0000	Equip Repairs/Maintenance	2,762	696	15,293	10,000
651-610-531900-0000	Permits/Licenses/Fees	6,692	15,941	15,000	15,000
651-610-535600-0000	Special Supplies	581	3,133	5,000	5,000
651-610-536000-0000	Utilities	8,630	8,533	8,000	10,000
651-610-537500-0000	Fuel	-	-	-	1,000
651-610-539000-0000	Water	312	1,126	2,000	2,000
651-610-560400-0000	Capital Outlay	-	-	55,000	30,000
651-610-560750-0000	Project Admin - Direct	92	7,383	19,000	19,000
651-610-591100-0000	Transfer to General Fund	-	-	19,318	13,092
620-Pond A					
651-620-522600-0000	Contr Servs - Non Professional	23,461	-	100,000	100,000
651-620-526000-0000	Equip Repairs/Maintenance	3,328	4,972	5,000	5,000
651-620-529200-0000	Landscape Maintenance	-	-	1,000	1,000
651-620-531900-0000	Permits/Licenses/Fees	8,526	4,110	8,000	8,000
651-620-535600-0000	Special Supplies	463	312	15,000	15,000
651-620-536000-0000	Utilities	241	78	500	500
651-620-537500-0000	Vehicle Fuel	-	690	-	-
651-620-539000-0000	Water	1,477	1,135	2,000	2,000
651-620-560400-0000	Capital Outlay	86,971	-	67,500	-
651-620-560750-0000	Project Admin - Direct	6,015	1,209	20,000	20,000

City of Dixon Budget FY 2020-21
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
	630-Lateral One				
651-630-535600-0000	Special Supplies	360	-	21,000	16,000
651-630-536000-0000	Utilities	66	62	1,000	2,000
651-630-560400-0000	Capital Outlay	-	-	140,000	-
	640-VG Collection System				
651-640-535600-0000	Special Supplies	-	-	7,500	7,500
	650-VG Lighting & Landscaping				
651-650-522600-0000	Contr Servs - Non Professional	-	-	-	70,000
651-650-536000-0000	Utilities	-	-	-	10,000
651-650-539000-0000	Water	-	-	-	10,000
651-650-560750-0000	Project Admin - Direct	-	-	-	5,000
		<u>225,727</u>	<u>84,212</u>	<u>690,489</u>	<u>483,643</u>
	FUND REVENUE	96,485	129,847	154,778	147,254
	FUND EXPENDITURES	225,727	84,212	690,489	483,643

City of Dixon Budget FY 2020-21

FUND 651 - VALLEY GLEN CFD OPERATING EXPENSES SUMMARY

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
100 - Administration				
100-560750	38,375	5,000	5,000	Project Admin - Direct
610 - Pump Station				
610-520100	7,500	7,500	7,500	Administration - Goodwin Consulting
610-521800	-	-	1,000	Internet
				Annual sampling of pump oil required by AQMD, Annual servicing of panels, generator, storm water pumps, trash rack, pump stimulator, Annual SCADA maintenance, Electrical maintenance
610-522600	120,058	120,058	50,000	
610-523800	1,051	1,051	1,100	County Charges
610-525800	1,000	1,000	2,000	Equipment Rental - port-a-potty
610-526000	13,568	15,293	10,000	Equip Repairs/Maintenance
610-531900	15,000	15,000	15,000	Permits/Licenses/Fees - AQMD, SWRCB, DRCD
				Special Supplies - lift station parts, cleaning supplies, and misc. service needs
610-535600	5,000	5,000	5,000	
610-536000	8,000	8,000	10,000	Utilities
610-537500	-	-	1,000	Fuel
610-539000	2,000	2,000	2,000	Water
610-560400	55,000	55,000	30,000	Capital Outlay - see detail on Capital Equipment page
610-560750	-	19,000	19,000	Project Admin Direct
610-590100	19,318	19,318	13,092	Transfer to General Fund (Cost Allocation)
620 - Pond A				
				Contract services - Levee roadway repairs, storm water quality sampling, educational outreach
620-522600	100,000	100,000	100,000	
620-526000	5,000	5,000	5,000	Equip Repairs/Maintenance
620-529200	1,000	1,000	1,000	Landscape Maintenance Pond A
620-531900	8,000	8,000	8,000	Permits/Licenses/Fees - DWR, Regional JPA, SCWA
				Special Supplies - chemicals, signs, bank repairs, fence repairs
620-535600	15,000	15,000	15,000	
620-536000	500	500	500	Utilities
620-539000	2,000	2,000	2,000	Water
620-560400	67,500	67,500	-	Capital Outlay - no requests in FY 20-21
620-560750	38,375	20,000	20,000	Project Admin - Direct
630 - Lateral One				
				Special Supplies and annual servicing of each telemetry system (4) at Lateral One
630-535600	21,000	21,000	16,000	
630-536000	1,000	1,000	2,000	Utilities
630-560400	140,000	140,000	-	Capital Outlay - no requests in FY 20-21
640 - VG Collection System				
640-535600	7,500	7,500	7,500	Special Supplies
650 - VG Lighting & Landscaping				
650-522600	-	-	70,000	Contract services non-professional
650-536000	-	-	10,000	Utilities
650-539000	-	-	10,000	Water

City of Dixon Budget FY 2020-21

**FUND 651 - VALLEY GLEN CFD
OPERATING EXPENSES SUMMARY**

Account Code	2020		2021	Brief Detail Description
	Budget	Estimated	Budget	
650-560750	-	-	5,000	Project Admin - Direct
Total	692,745	661,720	443,692	

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
N	E	Security cameras with SCADA	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 2020-21

FUND 651
 CFD 2003-1 Valley Glen

Title	FTE	Full Time	PERS	Health	Dental	Vision	Soc Sec/	Disability	Workers'	Total
		Equiv.	Retirement	Insurance	Insurance	Insurance	Medicare	Insurance	Comp	
		511000	512200	512400	512420	512430	512100	512300	512600	Employee
PERMANENT EMPLOYEES:										
Maintenance Worker I	0.50	23,725	3,669	7,341	115	58	450	116	2,230	37,704
Subtotal:	0.50	23,725	3,669	7,341	115	58	450	116	2,230	37,704
Other payroll costs:										
PERS Retirement UAL		-	171	-	-	-	-	-	-	171
Overtime		500	-	-	-	-	7	-	47	554
Stand-by pay		1,500	-	-	-	-	22	-	-	1,522
Subtotal:		2,000	171	-	-	-	29	-	47	2,247
GRAND TOTAL:	0.50	25,725	3,840	7,341	115	58	479	116	2,277	39,951

Note: Maintenance Worker I position shared with Fund 530

City of Dixon Budget FY 2020-21
FUND 655 CFD POND C LATERAL TWO

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
655-000-401900-0000	Assessments	70,859	73,183	77,102	78,258
655-000-461600-0000	Interest Earned	1,537	3,396	2,333	-
655-000-470100-0000	Unrealized Gain GASB 31	(574)	2,125	-	-
		71,822	78,704	79,435	78,258
601 - Pond C					
655-601-522600-0000	Contr Servs - Non Professional	-	-	500	500
655-601-523800-0000	County Charges	709	732	1,000	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	1,539	1,074	1,600	1,600
655-601-535600-0000	Special Supplies	3,457	2,068	5,000	10,000
655-601-537500-0000	Vehicle Fuel	-	53	-	-
655-601-560400-0000	Capital Outlay	10,860	-	-	-
655-601-560750-0000	Project Admin - Direct	1,516	-	15,000	22,000
655-601-591100-0000	Transfer to General Fund	-	-	5,745	2,686
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	-	-	15,000	22,000
603 - Parklane Lighting & Landscaping					
655-603-522600-0000	Contr Servs - Non Professional	654	489	40,000	35,000
655-603-531650-0000	Office/Software Maintenance	-	-	-	28,350
655-603-536000-0000	Utilities	2,004	6,692	7,000	10,000
655-603-539000-0000	Water	-	10,812	30,000	30,000
655-603-560750-0000	Project Admin - Direct	724	1,225	5,000	12,000
		21,900	23,146	128,595	178,886
FUND REVENUE		71,822	78,704	79,435	78,258
FUND EXPENDITURES		21,900	23,146	128,595	178,886

City of Dixon Budget FY 2020-21
FUND 655 CFD POND C / LATERAL TWO
OPERATING EXPENSES SUMMARY

Account Code	2020		2021		Brief Detail Description
	Budget	Estimated	Budget		
601 - Pond C					
601-522600	500	500	500		Storm water sampling lab services
601-523800	1,000	1,000	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	5,000	5,000	10,000		Special Supplies - fencing repairs, signs, landscaping replacement, tools
601-560750	22,821	15,000	22,000		Project Admin - Direct
601-590100	5,745	5,745	2,686		Transfer to General Fund (Cost Allocation)
602 - Lateral Two					
602-522600	500	500	500		Storm water sampling lab services
602-526000	250	250	250		Equip Repairs/Maintenance
602-535600	1,500	1,500	1,500		Special Supplies - fencing, signs, landscaping
602-560750	22,821	15,000	22,000		Project Admin - Direct
603 - Parklane Lighting & Landscaping					
603-522600	40,000	40,000	35,000		Contract Services Non-Professional
603-531650	-	-	28,350		Division's cost share of implementation / SCF integration and annual software (total cost \$85,000)
603-536000	10,000	7,000	10,000		Utilities
603-539000	30,000	30,000	30,000		Water
603-560750	12,821	5,000	12,000		Project Admin - Direct
Total	155,058	128,595	178,886		

City of Dixon Budget FY 2020-21
FUND 720 - NORTH FIRST STREET ASSESSMENT DISTRICT FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
720-000-401900-0000	Assessments	684,646	333,580	37,772	-
720-000-461600-0000	Interest Earned	10,035	14,864	16,502	-
720-000-461800-0000	Miscellaneous Income	-	-	2,298	-
720-000-470100-0000	Unrealized Gain GASB 31	(4,099)	12,114	-	-
720-000-491281-0000	Tsfr In fr DPFA Bonds	-	-	319,975	-
		690,582	360,559	376,547	-
720-700-529600-0000	Legal Services	-	474	4,451	-
720-700-550300-0000	Bond Interest	125,142	91,897	37,390	-
720-700-550400-0000	Bond Redemption	528,787	556,653	1,215,938	-
720-700-591100-0000	Transfer to General Fund	-	-	30	-
720-700-591281-0000	Transfer to DPFA Reassess Rev Bond	9,753	10,000	9,894	-
		663,683	659,024	1,267,703	-
	FUND REVENUE	690,582	360,559	376,547	-
	FUND EXPENDITURES	663,683	659,024	1,267,703	-

City of Dixon Budget FY 2020-21
FUND 725 CFD 2013-1 (PARKLANE)

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
725-000-401900-0000	Assessments	424,148	431,169	487,913	775,000
725-000-460300-0000	OFS-Bond Proceeds	-	-	12,140,534	-
725-000-461600-0000	Interest Earned	4,898	20,827	11,483	-
725-000-470100-0000	Unrealized Gain on Investments	1,209	959	-	-
725-000-491491-0000	Trans from CFD Parklane Const	-	715	-	-
		430,256	453,670	12,639,930	775,000
725-000-520100-0000	Administration	7,900	5,612	10,500	10,500
725-000-523800-0000	County Charges	4,241	4,312	4,879	7,750
725-000-527000-0000	Fiscal Agent Expense	1,825	1,765	1,625	1,800
725-000-529600-0000	Legal Services	-	-	500	500
725-000-532800-0000	Postage	-	26	-	-
725-000-550150-0000	Cost of Issuance	-	-	300,373	-
725-000-550300-0000	Bond Interest	350,006	348,981	436,828	671,526
725-000-550400-0000	Bond Redemption	40,000	50,000	60,000	65,000
725-000-560750-0000	Project Admin - Direct	162	105	-	-
725-000-591100-0000	Transfer to General Fund	-	-	-	6,237
725-000-591491-0000	Transfer to Parklane CFD Const	-	-	10,673,271	-
		404,135	410,801	11,487,976	763,313
FUND REVENUE		430,256	453,670	12,639,930	775,000
FUND EXPENDITURES		404,135	410,801	11,487,976	763,313

City of Dixon Budget FY 2020-21
FUND 726 CFD 2015-1 (VALLEY GLEN II)

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
726-000-401900-0000	Assessments	74,453	232,486	492,412	502,260
726-000-460300-0000	OFS - Bond Proceeds	4,673,847	-	-	-
726-000-461600-0000	Interest Earned	4,202	9,491	9,334	3,111
726-000-470100-0000	Unrealized Gain on Investments	(433)	1,480	-	-
726-000-491727-0000	Tsfr fr 2019 CFD 2015-1 VG II	-	-	349,364	-
		<u>4,752,069</u>	<u>243,940</u>	<u>851,110</u>	<u>505,371</u>
726-000-520100-0000	Administration	7,293	7,324	5,675	6,000
726-000-523800-0000	County Charges	-	-	4,924	5,023
726-000-527000-0000	Fiscal Agent Expense	-	2,815	2,570	5,200
726-000-550150-0000	Cost of Issuance	144,085	-	-	-
726-000-550300-0000	Bond Interest	83,238	177,313	362,328	388,620
726-000-550400-0000	Bond Redemption	-	-	40,000	80,000
726-000-591100-0000	Transfer to General Fund	-	-	-	3,536
726-000-591492-0000	Tsfr to Valley Glen II Const	4,054,102	-	-	-
		<u>4,288,718</u>	<u>187,451</u>	<u>415,497</u>	<u>488,379</u>
	FUND REVENUE	4,752,069	243,940	851,110	505,371
	FUND EXPENDITURES	4,288,718	187,451	415,497	488,379

City of Dixon Budget FY 2020-21
FUND 727 2019 CFD 2015-1 VALLEY GLEN II DEBT SERVICE

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
727-000-460300-0000	OFS - Bond Proceeds	-	5,232,039	-	-
727-000-461600-0000	Interest Earned	-	877	-	-
		-	5,232,039	-	-
727-000-550150-0000	Cost of Issuance	-	197,421	-	-
727-000-560750-0000	Project Admin-Direct	-	210	-	-
727-000-591492-0000	Tsfr to Valley Glen II Const	-	4,685,922	-	-
727-000-591726-0000	Tsfr to CFD 2015-1 VG II	-	-	349,364	-
		-	4,883,552	349,364	-
FUND REVENUE		-	5,232,039	-	-
FUND EXPENDITURES		-	4,883,552	349,364	-

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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 Finance 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.

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. These bonds in this fund were paid off in 2020 and no further activity is anticipated.

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 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>			
BEGINNING FUND BALANCE	-	1,398,632	1,398,632
July 19			
REVENUE	-	1,270,731	1,270,731
TRANSFERS	274,557	3,728	278,285
REVENUE & TRANSFERS	274,557	1,274,459	1,549,016
EXPENDITURES	274,557	2,673,091	2,947,648
ESTIMATED ENDING FUND BALANCE	-	-	-
<i>FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>			
ESTIMATED BEGINNING FUND BALANCE	-	-	-
July 20			
REVENUES	-	-	-
TRANSFERS	270,337	-	270,337
REVENUE & TRANSFERS	270,337	-	270,337
AVAILABLE RESOURCES	270,337	-	270,337
APPROPRIATIONS	270,337	-	270,337
ESTIMATED ENDING FUND BALANCE	-	-	-

City of Dixon Budget FY 2020-21
FUND 275 - LEASE FINANCING FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
275-000-491100-0000	Transfer from General Fund	205,165	-	-	-
275-000-491410-0000	Transfer from Fire Capital	29,063	133,998	137,279	135,169
275-000-491420-0000	Transfer from Police Capital	12,634	53,599	54,911	54,067
275-000-491430-0000	Transfer from City Facilities CIP	18,511	80,398	82,367	81,101
		<u>265,373</u>	<u>267,995</u>	<u>274,557</u>	<u>270,337</u>
275-200-550300-0000	Lease Interest	31,872	24,295	16,357	8,037
275-200-550400-0000	Lease Redemption	233,500	243,700	258,200	262,300
		<u>265,372</u>	<u>267,995</u>	<u>274,557</u>	<u>270,337</u>
FUND REVENUE		265,373	267,995	274,557	270,337
FUND EXPENDITURES		265,372	267,995	274,557	270,337

City of Dixon Budget FY 2020-21
FUND 281 - DPFA Reassessment Rev Bonds

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
281-000-401900-0000	Assessments	653,929	648,550	1,253,328	-
281-000-461600-0000	Interest Earned	15,413	27,735	17,403	-
281-000-470100-0000	Unrealized Gain on Investments	(2,018)	5,051	-	-
281-000-491720-0000	Transfer from N First St AD	9,753	10,000	3,728	-
		<u>677,077</u>	<u>691,336</u>	<u>1,274,459</u>	-
281-000-527000-0000	Fiscal Agent Expense	9,753	14,962	21,190	-
281-000-529950-0000	Refunds	-	-	634,396	-
281-000-550300-0000	Bond Interest	67,846	49,166	25,667	-
281-000-550400-0000	Bond Redemption	533,006	546,794	1,147,575	-
281-000-591100-0000	Transfer to General Fund	-	-	1,636	-
281-000-591400-0000	Transfer to Unrestricted CIP	-	-	522,652	-
281-000-591720-0000	Transfer to NFSAD	-	-	319,975	-
		<u>610,605</u>	<u>610,921</u>	<u>2,673,091</u>	-
FUND REVENUE		677,077	691,336	1,274,459	-
FUND EXPENDITURES		610,605	610,921	2,673,091	-

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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
<i>FY 2020 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>			
BEGINNING FUND BALANCE	137,534	228,584	366,118
July 19			
REVENUE	1,684	431,512	433,196
TRANSFERS	29,600	-	29,600
REVENUE & TRANSFERS	31,284	431,512	462,796
EXPENDITURES	-	293,138	293,138
ESTIMATED ENDING FUND BALANCE	168,818	366,958	535,777
<i>FY 2021 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>			
ESTIMATED BEGINNING FUND BALANCE	168,818	366,958	535,777
July 20			
REVENUES	550	295,156	295,706
TRANSFERS	-	-	-
REVENUE & TRANSFERS	550	295,156	295,706
AVAILABLE RESOURCES	169,368	662,114	831,483
APPROPRIATIONS	-	303,273	303,273
ESTIMATED ENDING FUND BALANCE	169,368	358,841	528,210

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

City of Dixon Budget FY 2020-21
FUND 527 - HOUSING SUCCESSOR AGENCY

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
527-000-460700-0000	Loan Principal	-	48,375	-	-
527-000-460800-0000	Interest Earned on Loans	-	6,497	-	-
527-000-461600-0000	Interest Earned	833	2,351	1,684	550
527-000-470100-0000	Unrealized Gain GASB 31	(277)	1,354	-	-
527-000-491100-0000	Transfer from General Fund	-	400	29,600	-
		<u>556</u>	<u>58,978</u>	<u>31,284</u>	<u>550</u>
527-000-523800-0000	County Charges	-	8	-	-
		<u>-</u>	<u>8</u>	<u>-</u>	<u>-</u>
FUND REVENUE		556	58,978	31,284	550
FUND EXPENDITURES		-	8	-	-

City of Dixon Budget FY 2020-21
FUND 740 - RDA RETIREMENT OBLIGATION FUND

Account	Description	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
740-000-401200-0000	Secured Property Taxes	379,036	403,536	429,553	295,156
740-000-460800-0000	Interest Earnings on Loans	330	211	377	-
740-000-460800-0045	Int Earnings on Bud's Loan	931	858	682	-
740-000-461600-0000	Interest Earned	1,733	2,277	900	-
740-000-470100-0000	Unrealized Gain GASB 31	(794)	2,969	-	-
		381,236	409,852	431,512	295,156
740-000-522400-0000	Consultants-Professional	-	-	-	-
740-000-523200-0000	Contract Serv - Audit	3,000	3,000	3,000	3,000
740-000-527000-0000	Fiscal Agent Expense	3,490	3,490	3,105	3,490
740-000-529600-0000	Legal Services	2,780	6,779	-	2,000
740-000-529800-0000	Loans	1,170	335	-	-
740-000-531000-0000	Mileage Reimbursement	-	-	24	25
740-000-531600-0000	Office Supplies	-	4	-	883
740-000-550300-0000	Bond Interest	36,501	31,510	28,109	22,985
740-000-550400-0000	Bond Redemption	-	-	255,000	260,000
740-000-560750-0000	Project Admin - Direct	-	-	3,900	10,890
740-000-591100-0000	Transfer to the General Fund	140,563	140,389	-	-
		187,503	185,506	293,138	303,273
	FUND REVENUE	381,236	409,852	431,512	295,156
	FUND EXPENDITURES	187,503	185,506	293,138	303,273

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. 20-101
SUCCESSOR AGENCY OF THE CITY OF DIXON RESOLUTION NO. 20-001
DPFA RESOLUTION NO. 20-001**

RESOLUTION APPROVING AND ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR (FY) 2020-21 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 THE FINAL FY 2019-20 BUDGET AMENDMENTS

WHEREAS, the City Manager has prepared, transmitted, and presented the Proposed FY 2020-21 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 20, 2020 and the City Council has completed an open public process to review the Proposed FY 2020-21 budgets for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on June 16, 2020, 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 2020-21, as amended (Exhibit A by fund), proposes revenue and appropriations in the amounts as follows:

FISCAL YEAR 2020-21 PROPOSED BUDGET	Revenues & Transfers	Expenditures
General Fund	\$21,986,961	\$22,984,495
General Fund Sub Funds	1,829,480	2,146,491
Enterprise Funds	15,873,623	12,930,342
Grant Funds	190,310	278,465
Special Revenue Funds	864,783	772,826
Capital Improvement Funds	5,612,536	4,223,437
Special Assessment Funds	1,746,388	2,154,460
Debt Service Funds	270,337	270,337
Successor Agency Fund	295,706	303,273
Total	\$48,670,124	\$46,064,126

WHEREAS, in reviewing the 2019-20 budget and fund balances, staff has identified additional 2019-20 budget amendments (Exhibit B) and seeks Council authorization to make these changes.

NOW, THEREFORE BE IT RESOLVED, that the City Council/Agency/Authority does hereby approve the FY 2020-21 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, 2020 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 2019-20 Annual Budget in an amount to be determined upon the final accounting of June 30, 2020, 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 Finance Director, 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. 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 2019-20 estimated expenditures reflected in the Proposed Budget for FY 2020-21 constitute the City Manager's report to Council regarding the end of year budget review and that the additional FY 2019-20 budget amendments identified in Exhibit B are hereby approved by the City Council; and

BE IT FURTHER RESOLVED, that the Finance Director, 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.: 20 - 101
DATE: JUN 16 2020

PASSED AND ADOPTED THIS 16th DAY OF JUNE 2020 BY THE FOLLOWING VOTES:

AYES: Bird, Ernest, Pederson, Bogue

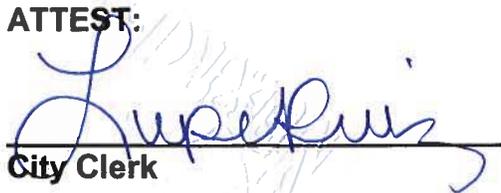
NOES: Minnema

ABSENT: None

ABSTAIN: None

CITY OF DIXON

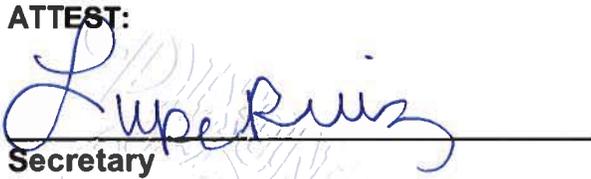
ATTEST:


City Clerk


Mayor

SUCCESSOR AGENCY OF THE CITY OF DIXON

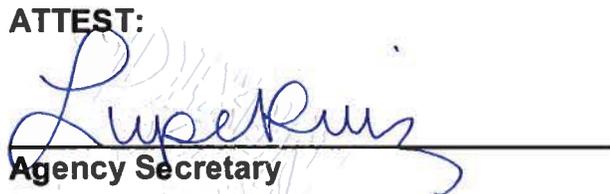
ATTEST:


Secretary


Chairperson

DIXON PUBLIC FINANCING AUTHORITY

ATTEST:


Agency Secretary


Chairperson

RESOLUTION NO.: 20 - 101
DATE: JUN 16 2020

CITY OF DIXON

BUDGET OVERVIEW

FY2020 and FY2021

GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	General Fund ¹ 100	Contingency 101	Council Discretionary 102	Recreation 103
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2019	50,982,982	10,866,815	1,653,900	286,996	1,196
Estimated Revenue & Transfers	76,180,288	21,940,689	27,195	546,993	42,347
Total Projected Available Resources	127,163,270	32,807,504	1,681,095	833,989	43,544
Estimated Expenditures	86,678,815	26,518,039	445,430	465,430	47,116
Estimated Ending Fund Balance - June 30, 2020	<u>40,209,897</u>	<u>6,289,465</u>	<u>1,235,665</u>	<u>368,559</u>	<u>(3,573)</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2020	40,209,897	6,289,465	1,235,665	368,559	(3,573)
Proposed Revenue & Transfers	48,670,124	21,986,961	10,000	76,700	64,964
Total Projected Available Resources	88,880,021	28,276,426	1,245,665	445,259	61,391
Proposed Appropriations	46,064,126	22,984,495	-	-	61,391
Estimated Ending Fund Balance - June 30, 2021	<u>42,815,895</u>	<u>5,291,931</u>	<u>1,245,665</u>	<u>445,259</u>	<u>-</u>

¹ General Fund includes one time items

CITY OF DIXON

BUDGET OVERVIEW

FY2020 and FY2021

GENERAL FUND AND SUB FUNDS

	Community Support 105	Public Benefit 107	User Technology Fee 108	Planning 190	Equipment Replacement Reserve 820	Building Reserve 830
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	23,446	(30,293)	32,044	(28,789)	535,004	247,895
Estimated Revenue & Transfers	12,206	1,176,625	30,015	333,900	108,708	103,400
Total Projected Available Resources	35,652	1,146,332	62,059	305,111	643,712	351,295
Estimated Expenditures	12,000	431,714	74,315	332,000	117,625	133,570
Estimated Ending Fund Balance - June 30, 2020	<u>23,652</u>	<u>714,618</u>	<u>(12,256)</u>	<u>(26,889)</u>	<u>526,087</u>	<u>217,725</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	23,652	714,618	(12,256)	(26,889)	526,087	217,725
Proposed Revenue & Transfers	12,050	1,200,600	22,386	353,150	4,700	1,100
Total Projected Available Resources	35,702	1,915,218	10,130	326,261	530,787	218,825
Proposed Appropriations	12,000	1,720,600	-	352,500	-	-
Estimated Ending Fund Balance - June 30, 2021	<u>23,702</u>	<u>194,618</u>	<u>10,130</u>	<u>(26,239)</u>	<u>530,787</u>	<u>218,825</u>

CITY OF DIXON**BUDGET OVERVIEW****FY2020 and FY2021****GENERAL FUND AND SUB FUNDS**

	Infrastructure Reserve 831	Technology Replacement 832	PERS Stabilization 840	PERS OPEB 841	GF & SUB FUNDS TOTAL
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2019	159,174	122,912	223,405	1,555,324	15,649,029
Estimated Revenue & Transfers	1,840	41,600	78,046	20,000	24,463,564
Total Projected Available Resources	161,014	164,512	301,451	1,575,324	40,112,593
Estimated Expenditures	86,000	15,000	-	-	28,678,240
Estimated Ending Fund Balance - June 30, 2020	<u>75,014</u>	<u>149,512</u>	<u>301,451</u>	<u>1,575,324</u>	<u>11,434,354</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2020	75,014	149,512	301,451	1,575,324	11,434,354
Proposed Revenue & Transfers	600	530	76,000	6,700	23,816,441
Total Projected Available Resources	75,614	150,042	377,451	1,582,024	35,250,795
Proposed Appropriations	-	-	-	-	25,130,986
Estimated Ending Fund Balance - June 30, 2021	<u>75,614</u>	<u>150,042</u>	<u>377,451</u>	<u>1,582,024</u>	<u>10,119,809</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2020 and FY2021

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
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	399,959	168,847	5,213,957	1,819,259	207,486	-
Estimated Revenue & Transfers	174,515	67,223	4,708,962	30,051	53,611	172,722
Total Projected Available Resources	574,474	236,070	9,922,919	1,849,310	261,097	172,722
Estimated Expenditures	-	-	4,431,129	-	25,100	172,722
Estimated Ending Fund Balance - June 30, 2020	<u>574,474</u>	<u>236,070</u>	<u>5,491,790</u>	<u>1,849,310</u>	<u>235,997</u>	<u>-</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	574,474	236,070	5,491,790	1,849,310	235,997	-
Proposed Revenue & Transfers	1,950	750	4,554,930	10,000	51,200	167,889
Total Projected Available Resources	576,424	236,820	10,046,720	1,859,310	287,197	167,889
Proposed Appropriations	-	-	4,051,646	-	-	167,889
Estimated Ending Fund Balance - June 30, 2021	<u>576,424</u>	<u>236,820</u>	<u>5,995,074</u>	<u>1,859,310</u>	<u>287,197</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

FY2020 and FY2021

ENTERPRISE FUNDS*

	SRF Debt Service 309	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316	Water O&M 331
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2019	914,444	3,679,596	339,705	248,971	403,412
Estimated Revenue & Transfers	1,733,678	1,725,796	644,104	419,222	3,094,943
Total Projected Available Resources	2,648,122	5,405,392	983,809	668,193	3,498,355
Estimated Expenditures	1,721,739	799,343	644,104	419,222	3,185,600
Estimated Ending Fund Balance - June 30, 2020	<u>926,383</u>	<u>4,606,049</u>	<u>339,705</u>	<u>248,971</u>	<u>312,755</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2020	926,383	4,606,049	339,705	248,971	312,755
Proposed Revenue & Transfers	1,725,739	2,346,424	163,074	210,116	3,360,181
Total Projected Available Resources	2,652,122	6,952,473	502,779	459,087	3,672,936
Proposed Appropriations	1,721,739	718,364	163,074	210,116	3,310,841
Estimated Ending Fund Balance - June 30, 2021	<u>930,383</u>	<u>6,234,109</u>	<u>339,705</u>	<u>248,971</u>	<u>362,095</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

FY2020 and FY2021

ENTERPRISE FUNDS*

	Water Ops Reserve 332	Water Capital Reserve 333	Water CIP 334	Water Capital Rehab 335	Water OPEB Reserve 336
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2019	724,259	477,983	(218,567)	4,810	-
Estimated Revenue & Transfers	9,000	106,236	157,219	1,354,592	98,254
Total Projected Available Resources	733,259	584,219	(61,348)	1,359,402	98,254
Estimated Expenditures	-	-	95,730	1,368,762	-
Estimated Ending Fund Balance - June 30, 2020	<u>733,259</u>	<u>584,219</u>	<u>(157,078)</u>	<u>(9,360)</u>	<u>98,254</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2020	733,259	584,219	(157,078)	(9,360)	98,254
Proposed Revenue & Transfers	3,100	102,100	26,630	1,531,952	500
Total Projected Available Resources	736,359	686,319	(130,448)	1,522,592	98,754
Proposed Appropriations	-	-	6,986	1,516,800	-
Estimated Ending Fund Balance - June 30, 2021	<u>736,359</u>	<u>686,319</u>	<u>(137,434)</u>	<u>5,792</u>	<u>98,754</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

FY2020 and FY2021

	ENTERPRISE FUNDS*		
	Transit 350	Transit OPEB Reserve 351	ENTERPRISE FUNDS TOTAL
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2019	517,566	-	14,901,686
Estimated Revenue & Transfers	1,339,028	262,009	16,151,165
Total Projected Available Resources	1,856,594	262,009	31,052,851
Estimated Expenditures	1,855,942	-	14,719,393
Estimated Ending Fund Balance - June 30, 2020	652	262,009	16,333,458
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2020	652	262,009	16,333,458
Proposed Revenue & Transfers	1,616,838	250	15,873,623
Total Projected Available Resources	1,617,490	262,259	32,207,081
Proposed Appropriations	1,062,887	-	12,930,342
Estimated Ending Fund Balance - June 30, 2021	554,603	262,259	19,276,739

* 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

FY2020 and FY2021

	GRANT FUNDS					GRANT FUNDS TOTAL
	Home FTHB Loan Program 525	Home FTHB Loan Program 526	Used Oil Grant 550	Police Grants 560	CDBG 570	
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	46,702	141,909	456	230,611	109,149	528,826
Estimated Revenue & Transfers	570	-	5,500	188,522	5,947	200,539
Total Projected Available Resources	47,272	141,909	5,956	419,132	115,096	729,366
Estimated Expenditures	-	-	5,250	322,948	500	328,698
Estimated Ending Fund Balance - June 30, 2020	<u>47,272</u>	<u>141,909</u>	<u>706</u>	<u>96,185</u>	<u>114,596</u>	<u>400,668</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	47,272	141,909	706	96,185	114,596	400,668
Proposed Revenue & Transfers	190	-	5,500	181,800	2,820	190,310
Total Projected Available Resources	47,462	141,909	6,206	277,985	117,416	590,978
Proposed Appropriations	-	-	5,250	272,715	500	278,465
Estimated Ending Fund Balance - June 30, 2021	<u>47,462</u>	<u>141,909</u>	<u>956</u>	<u>5,270</u>	<u>116,916</u>	<u>312,513</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2020 and FY2021

SPECIAL REVENUE FUNDS

	Gas Tax 530	Road Maint. & Rehab (RMRA) 531	Traffic Safety 540	CASp 545	Asset Forfeiture 561	SPECIAL REVENUE FUNDS TOTAL
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	302,513	487,699	3,988	9,616	3,266	807,082
Estimated Revenue & Transfers	390,984	775,447	38,801	4,188	-	1,209,419
Total Projected Available Resources	693,496	1,263,146	42,789	13,804	3,266	2,016,501
Estimated Expenditures	727,136	1,106,266	41,122	6,750	-	1,881,274
Estimated Ending Fund Balance - June 30, 2020	<u>(33,639)</u>	<u>156,880</u>	<u>1,667</u>	<u>7,054</u>	<u>3,266</u>	<u>135,227</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	(33,639)	156,880	1,667	7,054	3,266	135,227
Proposed Revenue & Transfers	482,884	341,774	36,000	4,125	-	864,783
Total Projected Available Resources	449,245	498,654	37,667	11,179	3,266	1,000,010
Proposed Appropriations	442,395	285,640	37,291	7,500	-	772,826
Estimated Ending Fund Balance - June 30, 2021	<u>6,850</u>	<u>213,014</u>	<u>376</u>	<u>3,679</u>	<u>3,266</u>	<u>227,184</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2020 and FY2021

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	CIP 400	Pardi Market Project 401	Comm. Dev 404	Fire 410	Police 420	City Facilities 430
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	53,071	(0.04)	181	838,059	377,211	548,708
Estimated Revenue & Transfers	724,052	1,697,716	-	187,410	70,520	138,524
Total Projected Available Resources	777,123	1,697,716	181	1,025,469	447,731	687,232
Estimated Expenditures	225,873	1,697,716	-	140,284	57,852	85,535
Estimated Ending Fund Balance - June 30, 2020	<u>551,250</u>	<u>-</u>	<u>181</u>	<u>885,185</u>	<u>389,879</u>	<u>601,697</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	551,250	-	181	885,185	389,879	601,697
Proposed Revenue & Transfers	470	50,000	-	393,760	151,870	307,773
Total Projected Available Resources	551,720	50,000	181	1,278,945	541,749	909,470
Proposed Appropriations	50,000	50,000	-	138,153	56,811	83,910
Estimated Ending Fund Balance - June 30, 2021	<u>501,720</u>	<u>-</u>	<u>181</u>	<u>1,140,792</u>	<u>484,938</u>	<u>825,560</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2020 and FY2021

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Public Works 440	Storm Drainage 450	Trans- portation 460	Parkway Blvd. Overcrossing 461	Transit 470
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2019	418,215	(1,000,911)	3,839,701	1,599,250	(233,946)
Estimated Revenue & Transfers	15,848	306,273	671,417	430,000	77,335
Total Projected Available Resources	434,063	(694,638)	4,511,118	2,029,250	(156,611)
Estimated Expenditures	99,098	243,698	2,014,851	562,272	78,435
Estimated Ending Fund Balance - June 30, 2020	<u>334,965</u>	<u>(938,336)</u>	<u>2,496,267</u>	<u>1,466,978</u>	<u>(235,046)</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2020	334,965	(938,336)	2,496,267	1,466,978	(235,046)
Proposed Revenue & Transfers	59,670	192,000	282,248	1,114,944	124,913
Total Projected Available Resources	394,635	(746,336)	2,778,515	2,581,922	(110,133)
Proposed Appropriations	57,926	-	970,696	2,395,000	124,913
Estimated Ending Fund Balance - June 30, 2021	<u>336,709</u>	<u>(746,336)</u>	<u>1,807,819</u>	<u>186,922</u>	<u>(235,046)</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2020 and FY2021

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
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	3,386,654	2,061,416	67,618	-	1,291,585	13,246,812
Estimated Revenue & Transfers	2,712,272	12,172	-	10,690,801	12,254	17,746,593
Total Projected Available Resources	6,098,926	2,073,588	67,618	10,690,801	1,303,839	30,993,405
Estimated Expenditures	4,386,120	1,587,599	-	10,690,801	1,303,839	23,173,973
Estimated Ending Fund Balance - June 30, 2020	<u>1,712,806</u>	<u>485,989</u>	<u>67,618</u>	<u>-</u>	<u>-</u>	<u>7,819,432</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	1,712,806	485,989	67,618	-	-	7,819,432
Proposed Revenue & Transfers	2,930,831	4,057	-	-	-	5,612,536
Total Projected Available Resources	4,643,637	490,046	67,618	-	-	13,431,968
Proposed Appropriations	208,645	87,383	-	-	-	4,223,437
Estimated Ending Fund Balance - June 30, 2021	<u>4,434,992</u>	<u>402,663</u>	<u>67,618</u>	<u>-</u>	<u>-</u>	<u>9,208,531</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2020 and FY2021

SPECIAL ASSESSMENTS - L&L AND CFD FUNDS

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655	N.First Street 720	CFD 2013-1 Parklane 725
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2019	21,171	887,871	195,998	891,156	944,839
Estimated Revenue & Transfers	295,397	154,778	79,435	376,547	12,639,930
Total Projected Available Resources	316,567	1,042,649	275,433	1,267,703	13,584,769
Estimated Expenditures	316,829	690,489	128,595	1,267,703	11,487,976
Estimated Ending Fund Balance - June 30, 2020	<u>(262)</u>	<u>352,159</u>	<u>146,838</u>	<u>-</u>	<u>2,096,793</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2020	(262)	352,159	146,838	-	2,096,793
Proposed Revenue & Transfers	240,505	147,254	78,258	-	775,000
Total Projected Available Resources	240,243	499,413	225,096	-	2,871,793
Proposed Appropriations	240,239	483,643	178,886	-	763,313
Estimated Ending Fund Balance - June 30, 2021	<u>4</u>	<u>15,770</u>	<u>46,210</u>	<u>-</u>	<u>2,108,480</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2020 and FY2021

	SPECIAL ASSESSMENTS - L&L AND CFD FUNDS			DEBT SERVICE FUNDS		
	CFD 2015- 1 VG II Debt 726	CFD 2015-1 VG II Debt 727	SPECIAL ASSMT / CFD & L&L FUNDS TOTAL	Lease Financing 275	DPFA Reassmt. Rev Bond 281	DEBT SERVICE FUNDS TOTAL
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2019	519,840	349,364	3,810,238	-	1,398,632	1,673,189
Estimated Revenue & Transfers	851,110	-	14,397,196	274,557	1,274,459	1,549,016
Total Projected Available Resources	1,370,950	349,364	18,207,435	274,557	2,673,091	3,222,205
Estimated Expenditures	415,497	349,364	14,656,453	274,557	2,673,091	2,947,648
Estimated Ending Fund Balance - June 30, 2020	<u>955,453</u>	<u>-</u>	<u>3,550,982</u>	<u>-</u>	<u>-</u>	<u>-</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2020	955,453	-	3,550,982	-	-	-
Proposed Revenue & Transfers	505,371	-	1,746,388	270,337	-	270,337
Total Projected Available Resources	1,460,824	-	5,297,370	270,337	-	270,337
Proposed Appropriations	488,379	-	2,154,460	270,337	-	270,337
Estimated Ending Fund Balance - June 30, 2021	<u>972,445</u>	<u>-</u>	<u>3,142,910</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF DIXON

BUDGET OVERVIEW FY2020 and FY2021

SUCCESSOR AGENCY FUNDS

	Housing Successor Agency 527	RDA Obligation Retirement 740	SUCCESSOR AGENCY FUNDS TOTAL
FY 2020 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2019	137,534	228,584	366,118
Estimated Revenue & Transfers	31,284	431,512	462,796
Total Projected Available Resources	168,818	660,096	828,915
Estimated Expenditures	-	293,138	293,138
Estimated Ending Fund Balance - June 30, 2020	<u>168,818</u>	<u>366,958</u>	<u>535,777</u>
FY 2021 PROPOSED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2020	168,818	366,958	535,777
Proposed Revenue & Transfers	550	295,156	295,706
Total Projected Available Resources	169,368	662,114	831,483
Proposed Appropriations	-	303,273	303,273
Estimated Ending Fund Balance - June 30, 2021	<u>169,368</u>	<u>358,841</u>	<u>528,210</u>

Fiscal Year 2019-20 Budget Amendments

Account #	Acct Description	Original Budget	Adjustment	Adjusted amount	Reason for correction/change
100-000-591600-0000	Transfer to L&L	5,636	121,288	126,924	To correct midyear Reso #20-031.
100-114-511900-0000	Separation Pay	-	7,732	7,732	Employee Separation Pay
100-132-511900-0000	Separation Pay	-	37,872	37,872	Employee Separation Pay
100-153-511900-0000	Separation Pay	-	50,896	50,896	Employee Separation Pay
100-161-523000-0000	Animal Control	174,500	7,415	181,915	Add \$7,415 - Fees Increased during year
100-161-529400-0000	Lease Purchase	198,600	35,000	233,600	Add \$35,000 Increased Mileage & Vehicle repair
100-000-591401-0000	Transfer to pardi Market Proj	1,687,216	10,500	1,697,716	\$10,500 added for Increased Legal Expenses
281-000-401900-0000	Assessments	648,392	604,937	1,253,329	9/2/19 Bond Call
281-000-527000-0000	Fiscal Agent Exp	12,500	8,688	21,188	District Close out
281-000-550400-0000	Bond Redemption	566,232	581,343	1,147,575	9/2/19 Bond Call
281-000-591720-0000	Transfer to N 1st St	-	319,975	319,975	Close out N First Street Bonds
334-000-425900-0000	Development Fees - Water	20,000	93,000	113,000	Move from 335
334-104-520400-0000	Advertising/Publications	-	500	500	Move from 335-133
334-104-522400-0000	Consultants Professional	-	10,000	10,000	Move from 335-133
334-104-560150-0000	Construction	-	70,000	70,000	Move from 335-133
334-104-560750-0000	Project Admin-Direct	-	12,412	12,412	Move from 335-133
335-000-425409-0000	Developer Contributions	186,000	(93,000)	93,000	Move to 334, leaving a balance of \$93k in 335
335-133-520400-0000	Advertising/Publications	500	(500)	-	Move to 334-104
335-133-522400-0000	Consultants Professional	10,000	(10,000)	-	Move to 334-104
335-133-560150-0000	Construction	70,000	(70,000)	-	Move to 334-104
335-133-560750-0000	Project Admin-Direct	12,500	(12,412)	88	Move to 334-104
401-000-491100-0000	Transfer from the General Fund	1,687,216	10,500	1,697,716	\$10,500 added for Increased Legal Expenses
401-000-529600-0000	Legal Services	7,500	10,500	18,000	\$10,500 added for Increased Legal Expenses
492-000-560150-0000	Construction	-	1,304,845	1,304,845	Increase for new debt issuance
651-610-526000-0000	Equipment Repairs/Maintenance	7,304	6,264	13,568	Valley Glen Pump Station electrical repairs
720-700-550400-0000	Bond Redemption	591,810	624,129	1,215,939	9/2/19 Bond Call
720-000-491281-0000	Transfer from DPFA Reassessment	-	319,975	319,975	Close out N First Street Bonds
726-000-401900-0000	Assessments	236,694	263,352	500,046	Move from fund 727
726-000-461600-0000	Interest Earned	8,000	500	8,500	Move from fund 727
726-000-520100-0000	Administration	8,500	8,500	17,000	Move from fund 727
726-000-523800-0000	County Charges	2,367	2,634	5,001	Move from fund 727
726-000-527000-0000	Fiscal Agent Exp	2,815	2,815	5,630	Move from fund 727
726-000-529600-0000	Legal Services	-	1,000	1,000	Move from fund 727
726-000-550300-0000	Bond Interest	176,913	213,256	390,169	Move from fund 727
726-000-560750-0000	Project Admin-Direct	-	500	500	Move from fund 727
727-000-401900-0000	Assessments	263,352	(263,352)	-	Move to fund 726
727-000-461600-0000	Interest Earned	500	(500)	-	Move to fund 726
727-000-520100-0000	Administration	8,500	(8,500)	-	Move to fund 726

Account #	Acct Description	Original Budget	Adjustment	Adjusted amount	Reason for correction/change
727-000-523800-000	County Charges	2,634	(2,634)	-	Move to fund 726
727-000-527000-0000	Fiscal Agent Exp	2,815	(2,815)	-	Move to fund 726
727-000-529600-0000	Legal Services	1,000	(1,000)	-	Move to fund 726
727-000-550300-0000	Bond Interest	213,256	(213,256)	-	Move to fund 726
727-000-560750-0000	Project Admin-Direct	500	(500)	-	Move to fund 726

RESOLUTION NO. 20-087

**RESOLUTION OF THE DIXON CITY COUNCIL ADOPTING THE FY 2020-21
APPROPRIATIONS LIMIT**

WHEREAS, the City Council is required under Article XIIB of the California Constitution to adopt the appropriations limit prior to adopting the annual budget; and

WHEREAS, the City is permitted to annually adjust its Limit in accordance with inflation and population adjustment factors.

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Dixon, California, that in accordance with Article XIIB of the California Constitution, the City of Dixon does hereby adopt the personal income factor of 1.03733% and the population factor of 1.0026% to calculate the appropriations limit of \$36,065,376 for FY 2020-21.

**CITY OF DIXON
APPROPRIATION LIMIT
FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

A.	LAST YEAR'S LIMIT		\$ 34,678,347
B.	ADJUSTMENT FACTORS		
	Population	1.0026	
	Personal Income	<u>1.0373</u>	
	Total Adjustment Factors		<u>1.039997</u>
C.	ANNUAL DOLLAR ADJUSTMENT		<u>1,387,029</u>
D.	OTHER ADJUSTMENTS		
	Lost Responsibility		-
	Transfer to Private		-
	Transfer to Fees		-
	Assumed Responsibility		-
	Total Adjustments		-
E.	TOTAL ADJUSTMENTS		<u>1,387,029</u>
F.	LIMIT FOR FY 2020-21		<u>\$ 36,065,376</u>

PASSED AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DIXON ON THE 16th DAY OF JUNE 2020, BY THE FOLLOWING VOTE:

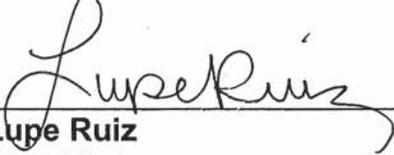
AYES: Bird, Ernest, Minnema, Pederson, Bogue

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:



Lupe Ruiz
City Clerk



Thom Bogue
Mayor

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 annually.

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 2020-21
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2021	
Account	Description	Account	Description	Adopted	Purpose
100-000-491103-0000	Transfer from Recreation	103-179-591100-0000	Transfer to General Fund	5,398	Cost Allocation
100-000-491107-0000	Transfer from Public Benefit	107-000-591100-0000	Transfer to General Fund	1,675,000	Capital Outlay
100-000-491305-0000	Transfer from Sewer O & M	305-300-591100-0000	Transfer to General Fund	325,487	Cost Allocation
100-000-491310-0000	Transfer from Sewer Impvmt (310)	310-100-591100-0000	Transfer to General Fund	16,121	Cost Allocation
100-000-491315-0000	Transfer from Sewer Rehab (315)	315-100-591100-0000	Transfer to General Fund	1,574	Cost Allocation
100-000-491316-0000	Transfer from Sewer Mixed (316)	316-100-591100-0000	Transfer to General Fund	2,616	Cost Allocation
100-000-491331-0000	Transfer from Water O&M (331)	331-000-591100-0000	Transfer to General Fund	194,543	Cost Allocation
100-000-491334-0000	Transfer from Water Capital (334)	334-000-591100-0000	Transfer to General Fund	1,986	Cost Allocation
100-000-491335-0000	Transfer from Water Rehab	335-100-591100-0000	Transfer to General Fund	10,300	Cost Allocation
100-000-491350-0000	Transfer from Transit O & M	350-300-591100-0000	Transfer to General Fund	182,516	Cost Allocation
100-000-491410-0000	Transfer from Fire CIP	410-100-591100-0000	Transfer to General Fund	2,984	Cost Allocation
100-000-491420-0000	Transfer from Police CIP	420-100-591100-0000	Transfer to General Fund	2,744	Cost Allocation
100-000-491430-0000	Transfer from City Facilities	430-100-591100-0000	Transfer to General Fund	2,809	Cost Allocation
100-000-491440-0000	Transfer from Public Works	440-100-591100-0000	Transfer to General Fund	2,926	Cost Allocation
100-000-491460-0000	Transfer from Transportation	460-100-591100-0000	Transfer to General Fund	10,696	Cost Allocation
100-000-491480-0000	Transfer from Recreation CIP	480-100-591100-0000	Transfer to General Fund	13,645	Cost Allocation
100-000-491481-0000	Transfer from Capital Projects	481-100-591100-0000	Transfer to General Fund	2,383	Cost Allocation
100-000-491530-0000	Transfer from Gas Tax	530-500-591100-0000	Transfer to General Fund	254,531	Street Maintenance/ Cost Allocation
100-000-491531-0000	Transfer from RMRA	531-000-591100-0000	Transfer to General Fund	1,640	Cost Allocation
100-000-491540-0000	Transfer from Traffic Safety	540-500-591100-0000	Transfer to General Fund	2,291	Cost Allocation
100-000-491600-0000	Transfer from L&L	600-600-591100-0000	Transfer to General Fund	16,257	Cost Allocation
100-000-491651-0000	Transfer from Valley Glen CFD	651-610-591100-0000	Transfer to General Fund	13,092	Cost Allocation
100-000-491655-0000	Transfer from CFD	655-601-591100-0000	Transfer to General Fund	2,686	Cost Allocation
100-000-491725-0000	Transfer from Parklane CFD	725-000-591100-0000	Transfer to General Fund	6,237	Cost Allocation
100-000-491726-0000	Transfer from Valley Glen II CFD	726-000-591100-0000	Transfer to General Fund	3,536	Cost Allocation
103-000-491100-0000	Transfer from the General Fund	100-000-591103-0000	Transfer to Recreation	5,664	Fund Balance/ General Fund Support
275-000-491410-0000	Transfer from Fire Capital	410-101-591275-0000	Transfer to Lease Financing	135,169	Debt Service
275-000-491420-0000	Transfer from Police Capital	420-100-591275-0000	Transfer to Lease Financing	54,067	Debt Service
275-000-491430-0000	Transfer from City Facilities CIP	430-100-590275-0000	Transfer to Lease Financing	81,101	Debt Service
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)	167,889	Debt Service
309-000-491305-0000	Transfer from Sewer O&M	305-000-591309-0000	Transfer to SRF Debt Service	1,033,044	Debt Service
309-000-491310-0000	Transfer from Sewer CIP (310)	310-000-591309-0000	Transfer to SRF Debt Service	688,695	Debt Service

CITY OF DIXON BUDGET FY 2020-21
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2021	
Account	Description	Account	Description	Adopted	Purpose
315-000-491305-0000	Transfer from Sewer O&M	305-300-591315-0000	Transfer To Sewer Rehab Projs	163,074	315-100
316-000-491305-0000	Transfer from Sewer O&M (305)	305-300-591316-0000	Transfer to Sewer Mixed (316)	196,568	316-100, 316-115
316-000-491310-0000	Transfer from Sewer CIP (310)	310-100-591316-0000	Transfer to Sewer Mixed (316)	13,548	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	1,401,952	Water Capital Projects
401-000-491100-0000	Transfer from General Fund	400-100-591401-0000	Transfer to Pardi Market Plaza	50,000	Fund Balance/ General Fund Support
470-000-491530-0000	Transfer from Gas Tax	530-500-591470-0000	Transfer to Transit CIP (470)	74,913	Interfund Loan Repayment
600-000-491100-0000	Transfer from General Fund	100-000-591600-0000	Transfer to L&L	69,594	Fund Balance/ General Fund Support
840-000-491100-0000	Transfer from General Fund	100-000-591840-0000	Transfer to PERS Stabilization	75,000	Reserve Set-Aside
				7,114,276	

CITY OF DIXON RESOLUTION NO. 20-099

**RESOLUTION OF THE DIXON CITY COUNCIL APPROVING THE CITY'S
INVESTMENT POLICY FOR FY 2020-21**

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 recommended minor changes to Section V. Investment Management and Section VII. General Portfolio Allowable Investments with Quality and Limit Guidelines for this year's investment policy; and

WHEREAS, these recommendations were reviewed by the Investment Committee; and

WHEREAS, as per the California Government Code, the City Council shall delegate their investment authority to the City Manager or Finance Director who work with an investment advisory firm for management of the City's investment portfolio for the 2020-21 fiscal year.

NOW, THEREFORE BE IT RESOLVED, that the City of Dixon Statement of Investment Policy for FY 2020-21 attached hereto as Exhibit A is hereby approved and the delegation of investment authority.

**PASSED AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL
OF THE CITY OF DIXON ON THE 16th DAY OF JUNE 2020, BY THE FOLLOWING
VOTE:**

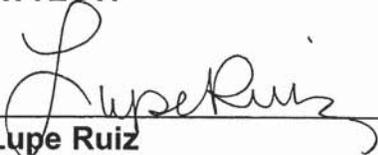
AYES: Bird, Ernest, Minnema, Pederson, Bogue

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:



Lupe Ruiz
City Clerk



Thom Bogue
Mayor

Exhibit A

CITY OF DIXON STATEMENT OF INVESTMENT POLICY Fiscal Year 2020-21

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 combined with projected revenues to 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 Finance Department, 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 Finance Director, 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.

- Securities should be purchased with the full intent to hold until maturity. However, fluctuations in market rates or changes in credit quality may produce situations where securities may be sold at a loss in order to mitigate further erosion of principal or to reinvest proceeds of sale in securities that will out-perform the original investment. These occasional losses must be considered within the context of the overall investment program objectives and the resultant long-term rate of return. 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: \$75 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 6/30/20:	\$ 315,400
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.	2021 Principal Due:	\$ 262,300
Debt Payments:	Semi-annually in April and October for principal and interest	Maturity Date:	October 2021

City of Dixon 2012 Sewer Refunding Revenue Bonds (Fund 308)

Issued:	\$1,360,700 in December 2011	Outstanding 6/30/20:	\$ 164,100
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.	2021 Principal Due:	\$ 164,100
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 6/30/20:	\$ 24,813,786
Purpose:	To construct the Wastewater Treatment Facility	2021 Principal Due:	\$ 1,250,276
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 6/30/20:	\$ 7,520,000
Purpose:	To finance various public infrastructure improvements necessitated by development occurring in the District	2021 Principal Due:	\$ 65,000
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 6/30/20:	\$ 4,730,000
Purpose:	To finance various public infrastructure improvements necessitated by development occurring in the District	2021 Principal Due:	\$ 45,000
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in Sept	Maturity Date:	September 2047

City of Dixon Community Facilities District No. 2013-1 (Parklane) Special Tax Bonds, Series 2019 (Fund 725)

Issued:	\$11,005,000 in December 2019	Outstanding 6/30/20:	\$ 11,005,000
Purpose:	To finance various public infrastructure improvements necessitated by development occurring in the District	2021 Principal Due:	\$ 65,000
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in Sept	Maturity Date:	September 2049

City of Dixon Community Facilities District No. 2015-1 (Valley Glen II) Special Tax Bonds, Series 2019 (Fund 726)

Issued:	\$4,970,000 in April 2019	Outstanding 6/30/20:	\$ 4,970,000
Purpose:	To finance various public infrastructure improvements necessitated by	2021 Principal Due:	\$ 35,000
Debt Payments:	Semi-annually in March and September for Interest, Principal paid in Sept	Maturity Date:	September 2049

CITY OF DIXON
Outstanding Debt Descriptions

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

Issued:	\$2,355,000 in December 2015	Outstanding 6/30/20:	\$ 1,220,000
Purpose:	To refund the 1995 Tax Allocation Bonds issued to finance redevelopment activities of the Agency for the Central Dixon Redevelopment Project.	2021 Principal Due:	\$ 260,000
Debt Payments:	Semi-annually in March and September	Maturity Date:	September 2024

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

Issued:	\$2,355,000 in December 2015	Outstanding 6/30/20:	\$ 1,220,000
Purpose:	To refund the 1995 Tax Allocation Bonds issued to finance redevelopment activities of the Agency for the Central Dixon Redevelopment Project.	2021 Principal Due:	\$ 260,000
Debt Payments:	Semi-annually in March and September	Maturity Date:	September 2024

RESOLUTION NO. 20-112

RESOLUTION OF THE DIXON CITY COUNCIL ADOPTING THE 5-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) FOR FISCAL YEARS 2020/21 THROUGH 2024/25 AND REMOVING TEN (10) 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, proposed Five-Year CIP contains 141 projects totaling approximately \$258.7 million with Year 1 of the CIP reflecting projects submitted to the Council as part of the FY 2020-21 Budget; and

WHEREAS, 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, several projects listed the timeline and funding sources have not yet been identified; and

WHEREAS, some projects, although budgeted and scheduled for delivery during FY19/20, were not completed due to unprecedented COVID-19 pandemic it is anticipated that many of these projects will be completed within the first two quarters of FY20/21; and

WHEREAS, the Planning Commission adopted Resolution No. 2020-010 on June 9, 2020 finding the City of Dixon 5-year CIP for Fiscal Years 2020/21 through 2024/25 conforms with, furthers the interests of, and helps implement the goals, objectives, and programs of the General Plan; and

WHEREAS, originally, twenty-two (22) new projects were proposed to be added to the Five-Year CIP for FY 20/21 and approved by the Planning Commission, nine (9) projects are now to be postponed based on the adopted FY20/21 budget (Resolution No. 20-101) and effects of COVID-19 pandemic; and

WHEREAS, a comprehensive 5-year CIP for Fiscal Years 2020/21 through 2024/25 was prepared and submitted to the City Council, as summarized in Exhibits A and B; and

WHEREAS, Exhibit A, contains a summary of the new projects noting the specific sections of the General Plan to which the projects conform and denotes the projects that are now delayed; staff will revise Exhibit B (CIP Plan Summary) once Council approves the said CIP program; 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.

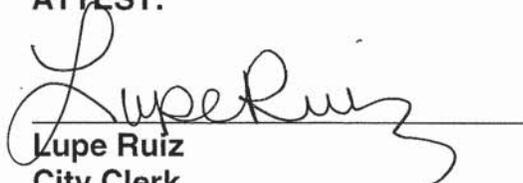
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DIXON THAT:

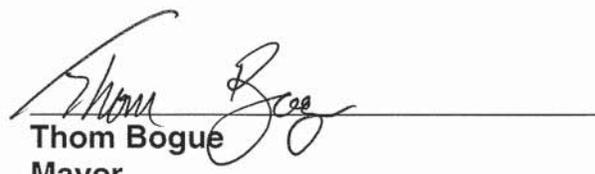
- 1) The 5-year CIP for Fiscal Years 2020/21 through 2024/25 is hereby adopted.
- 2) The following ten (10) completed projects and/or previous projects re-defined as operation and maintenance projects are removed from the City of Dixon's CIP:
 - 316-130 – SCADA Electrical Upgrades
 - 334-103 – AB 1600 Program Update
 - 335-112 – SCADA System Improvements
 - 335-132 – Lead Service Line Repair Program
 - 450-108 – Storm Drain System Repair & Improvements
 - 460-317 – Slurry Seal & Paving Projects
 - 460-419 – North First Street Railroad Crossing Improvements
 - 530-320 – Street Rehabilitation
 - 655-602 – Lateral Two
 - 655-603 – Parklane Lighting & Landscaping

PASSED AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DIXON ON THE 7th DAY OF JULY 2020, BY THE FOLLOWING VOTE:

AYES: Bird, Ernest, Minnema, Pederson, Bogue
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST:


Lupe Ruiz
City Clerk


Thom Bogue
Mayor

RESOLUTION NO.: 20 - 112
DATE: JUL 07 2020

Exhibit A

NEW PROJECTS IN THE CITY OF DIXON FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Project Description	General Plan Conformance Policy
E-143-101	IT Connectivity Project	FY20-21 Engineering office and trailer facilities to undergo IT improvements	PSF.E.1
PW-152-101	IT Connectivity Project	FY20-21 Corp Yard facility to undergo IT improvements	PSF.E.1
316-132	WWTF Water System Upgrade	2021 - Air Release Valve Improvements 2022 - Pressure Regulator Improvements 2023 - Surge Tank Improvement	PSF.E.1, PSF.E.6
W-334-104	Parklane Booster Pump Add	Upsize booster pump at the Parklane Pumping Station to meet anticipated demand. Cost to be incurred by developer of Southwest Development	PSF.E.1, PSF.E.9
IT-335-112	Water SCADA System Improvements	Projec will complete various routine maintenance and improvements to the City's Supervisory Control and Data Acquisition (SCADA)	PSF.E.1, PSF.E.9
FB-410-111*	Fire Station 81 - New Roof & Sheet Rock	Phase 1 replacement of roof and attic HVAC units on Station 81 & repairs to sheet rock in ceiling	PSF.E.1, PSF.E.31
FB-410-112*	Fire Station 81 - Interior and Exterior Painting	Paint exterior & interior of Fire Station 81 Exterior - 2021 Interior - 2023	PSF.E.1, PSF.E.31
FB-410-113*	Fire Station 81 - Flooring	Replacement of flooring in training room and dorm	PSF.E.1, PSF.E.31
FB-410-114*	Fire Station 81 - Parking Lot with New Drains	Remove and replace asphalt parking area and install new drains	PSF.E.1, PSF.E.31
FB-410-115	Fire Station 81 - Station Alerting System	Replace existing station alerting system	PSF.E.1, PSF.E.31
FB-410-116*	Fire Station 81 - Exhaust Ventilation System	Replacing existing exhaust ventilation system	PSF.E.1, PSF.E.31
FB-410-117*	Fire Station 81 - Window Replacement	Replacement of customer window	PSF.E.1, PSF.E.31
FB-410-118	EOC Upgrades to Training Room		PSF.E.1, PSF.E.31
FB-420-104*	Police Station Roof	PD Station building requires maintenance including minor repairs and painting	PSF.E.1, PSF.E.26
FB-420-105*	PD Trailer & Range	Development of gun range facility	PSF.E.1, PSF.E.26
FB-420-106	PD Flooring	Flooring replacement	PSF.E.1, PSF.E.26
SD-450-116	SD Master Plan	FY22-23 udate of SDMP and development of GIS model Currently not funded. Looking for potential grants for funding	PSF.E.1, PSF.E.15
SD-450-117	SD Impact Fee Update	Currently not funded. Looking for potential grants for funding	PSF.E.1, PSF.E.15
T-460-325	5 Year Sub Division Slurry Projects	Streets to be slurry 5 years after acceptance from developer	PSF.E.1, PSF.E.2
T-460-421	South First Street Corridor Study	Consultant to develop pedestrian corridor study from A Street to Parkway Blvd on SR113, analyzing pedestrian, Nicycle, and vehicular movement and provide recommendations for safety improvements.	PSF.E.1, PSF.E.2
P-481-142	Hall Park Tennis Court Resurfacing		PSF.E.1, PSF.E.17, PSF.E.18
655-110 *	Storm Water - Pond C	Upgrades and maintenance of Pond C for pedestrian path improvements around the basin, including a 12 foot wide asphalt pavement.	PSF.E.1, PSF.E.11

* Project to be postponed due to adopted FY20/21 budget and effects of COVID-19 pandemic. Exhibits B&C (CIP project sheets) to be revised once CIP program is approved by Council.

RESOLUTION NO.: 20-112

DATE: JUL 07 2020

City of Dixon, California
 Comprehensive Capital Improvement Plan
 2021 thru 2025

PROJECTS BY DEPARTMENT

Department	Project #	2021	2022	2023	2024	2025	Total
102 - Council Discretionary							
General Plan Update	P-102-132	0	0	0	0	0	0
102 - Council Discretionary Total		0	0	0	0	0	0
143 - PW Engineering							
IT Connectivity Project	E-143-101	50,000	0	0	0	0	50,000
PW Engineering Fleet & Equipment	F-143-101	97,500	0	0	0	0	97,500
143 - PW Engineering Total		147,500	0	0	0	0	147,500
152 - PW Parks & Bldg Maint							
Parks Fleet	F-152-101	194,000	263,800	0	0	184,000	641,800
Facility Structures	FB-152-201	519,000	120,000	70,000	0	479,000	1,188,000
Facility Infrastructure	FB-152-202	345,000	60,000	0	0	0	405,000
Facility Mechanical Equipment	FB-152-203	130,000	60,000	130,000	0	100,000	420,000
Park Structures	FP-152-101	335,000	2,432,000	0	0	300,500	3,067,500
Park Infrastructure	FP-152-102	270,000	205,000	185,000	205,000	870,000	1,735,000
Park Mechanical Equipment	FP-152-103	46,000	63,250	25,750	0	248,000	383,000
IT Connectivity Project	PW-152-101	50,000					50,000
152 - PW Parks & Bldg Maint Total		1,889,000	3,204,050	410,750	205,000	2,181,500	7,890,300
153 - PW Street Maint							
PW Streets Fleet	F-153-101	521,000	91,000	85,000	206,000	80,000	983,000
153 - PW Street Maint Total		521,000	91,000	85,000	206,000	80,000	983,000
161 - Police							
Police Fleet & Equipment	F-161-101	50,000	330,000				380,000
161 - Police Total		50,000	330,000				380,000
166 - Fire							
Fire Fleet & Equipment	F-166-101	240,000	110,000	850,000	55,000	1,760,000	3,015,000
166 - Fire Total		240,000	110,000	850,000	55,000	1,760,000	3,015,000
305 - Sewer O&M							
Wastewater Collections Fleet	F-305-101	115,000	0	0	0	720,000	835,000
Wastewater Treatment Fleet	F-305-102	398,812	38,500	60,000	0	0	497,312
305 - Sewer O&M Total		513,812	38,500	60,000	0	720,000	1,332,312
310 - Wastewater (New)							
East-West Sewer Trunk Connector	WW-310-107	790,000	791,000				1,581,000

Department	Project #	2021	2022	2023	2024	2025	Total
310 - Wastewater (New) Total		790,000	791,000				1,581,000
315 - Wastewater (Rehab)							
PE Basin Piping Project	315-131	0	75,000	0	0	0	75,000
State Revolving Loan Fund Studies/Application	P-315-125	0	0	0	0	0	0
27" Sewer Trunk Line Rehabilitation	WW-315-109	110,000	626,000	0	0	0	736,000
Sewer Main & Manhole Rehabilitation	WW-315-119	884,000	0	884,000	0	0	1,768,000
North Lincoln Sewer Lift Station Improvements	WW-315-130	747,000	0	0	0	0	747,000
315 - Wastewater (Rehab) Total		1,741,000	701,000	884,000	0	0	3,326,000
316 - Wastewater (Mixed)							
WWTF Water System Upgrade	316-132	165,000	50,000	50,000			265,000
Quarterly Groundwater Monitoring Program	P-316-115	12,500	12,500	12,500	12,500	12,500	62,500
Sanitary Sewer Management Master Plan	P-316-124	75,000	10,000	10,000	10,000	250,000	355,000
316 - Wastewater (Mixed) Total		252,500	72,500	72,500	22,500	262,500	682,500
331 - Water O&M							
Water Fleet	F-331-101	20,000	195,000	90,000	40,000	40,000	385,000
331 - Water O&M Total		20,000	195,000	90,000	40,000	40,000	385,000
334 - Water (New)							
Northeast Quadrant North #3 Facility	W-334-102	0	0	6,300,000	0	0	6,300,000
Parklane Booster Pump Add	W-334-104	92,500	0	0	0	0	92,500
334 - Water (New) Total		92,500	0	6,300,000	0	0	6,392,500
335 - Water (Rehab)							
Water SCADA System Improvements	IT-335-112	25,000	20,000	20,000	20,000	20,000	105,000
Water Master Plan Update	P-335-102	55,000	10,000	10,000	10,000	10,000	95,000
Water Rate & Fee Study	P-335-103	210,000				0	210,000
Chromium-6 Study	P-335-104	0	0	10,000	0	0	10,000
Strategic Asset Management Plan	P-335-113	35,000	10,000	10,000	10,000	10,000	75,000
Solano GSA GSP	P-335-124		60,000	5,000	0	0	65,000
Arc Flash Study & Labeling	P-335-134	0	0	0	0	35,000	35,000
Urban Water Management Plan	P-335-147	100,000	0	0	0	0	100,000
Water Meter Replacement Program	W-335-110	162,000	550,000	60,000	60,000	60,000	892,000
Valve Replacement/Exercising Program	W-335-115	92,000	50,000	50,000	50,000	50,000	292,000
Watson Ranch Well Improvements	W-335-126		510,000	2,225,000	0	0	2,735,000
Valley Glen Instrumentation Upgrades	W-335-128		39,000	0	0	0	39,000
Industrial Well & Hydro Tank Improvements	W-335-129		60,000	492,000	0	0	552,000
Industrial Well Replacement	W-335-130		2,430,000	55,000		0	2,485,000
Cross-Connection Program	W-335-131	30,000			0	10,000	40,000
Valley Glen Electrical Upgrades	W-335-135	0	0	0	643,000	0	643,000
School Well Generator Replacement	W-335-136	0	0	50,000	0	231,000	281,000
Parklane Electrical Upgrades	W-335-138	0	0	0	0	672,000	672,000
Industrial Well Site Building Replacements	W-335-139		20,000	162,000	0	0	182,000
Fitzgerald Mechanical Improvements	W-335-140	0	0	257,000	0	0	257,000
Asbestos Concrete Pipe Replacement	W-335-141		600,000	600,000	600,000	600,000	2,400,000
Distribution System Appurtenance Replacement	W-335-142	800,000	700,000	700,000	1,155,000	245,000	3,600,000
Watson Ranch Tank Cleaning/Re-Coating	W-335-143	55,000	355,000		0	0	410,000
School Well Upgrades	W-335-144	0	434,000	0	0	0	434,000
Industrial Electrical System Upgrades	W-335-145	581,000	0	0	0	0	581,000

Department	Project #	2021	2022	2023	2024	2025	Total
Watson Ranch Service Replacement	W-335-148	550,000	60,000	0	0	0	610,000
Watson Ranch Site Improvements	W-335-149	77,000	0	0	0	0	77,000
Fitzgerald Booster Pump Add	W-335-150	130,000	0	0	0	0	130,000
Storage Tank Piping Seismic Upgrades	W-335-151	195,000	0	0	0	0	195,000
Fitzgerald & Parklane Tank Cleaning	W-335-152	480,000	0	0	0	0	480,000
Fitzgerald Electrical Upgrades	W-335-154	0	0	426,000	0	0	426,000
School Well Site Upgrades	W-335-155	0	0	510,000	90,000	0	600,000
School Well Replacement	W-335-156	0	430,000	3,470,000	0	0	3,900,000
Parklane VFD & Instrumentation Upgrades	W-335-157	0	381,000	0	0	0	381,000
335 - Water (Rehab) Total		3,577,000	6,719,000	9,112,000	2,638,000	1,943,000	23,989,000
350 - Transit							
Transit Vehicles - Readi-Ride	F-350-101	50,000	0	0	0	0	50,000
350 - Transit Total		50,000	0	0	0	0	50,000
400 - Unrestricted CIP							
Council Chambers AV Upgrades	400-308	0	0	0	0	0	0
AB1600 Development Impact Fee Study	P-400-100	0					0
400 - Unrestricted CIP Total		0	0	0	0	0	0
401 - Pardi Market Plaza							
Pardi Market Plaza	FP-401-000	1,700,000	0	0	0	0	1,700,000
401 - Pardi Market Plaza Total		1,700,000	0	0	0	0	1,700,000
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					3,435,000	3,435,000
Fire Station #1 Office Expansion	FB-410-110					750,000	750,000
Fire Station 81 - New Roof & Sheet Rock	FB-410-111	300,000	314,000	0	0	0	614,000
Fire Station 81 - Interior and Exterior Painting	FB-410-112	30,000	0	50,000	0	0	80,000
Fire Station 81 - Flooring	FB-410-113	80,000	0	0	0	0	80,000
Fire Station 81 - Parking Lot with New Drains	FB-410-114	1,000,000	0	0	0	0	1,000,000
Fire Station 81 - Station Alerting System	FB-410-115	0	250,000	0	0	0	250,000
Fire Station 81 - Exhaust Ventilation System	FB-410-116	500,000	0	0	0	0	500,000
Fire Station 81 - Window Replacment	FB-410-117	8,000					8,000
EOC Upgrades to Training Room	FB-410-118	0	0	0	0	0	0
410 - Fire Total		2,263,000	7,564,000	50,000	0	4,185,000	14,062,000
420 - Police							
Police Station 2nd Story Expansion	FB-420-103		200,000	1,835,000	0		2,035,000
Police Station Roof	FB-420-104	50,000	0	0	0	0	50,000
PD Trailer & Range	FB-420-105	220,000	65,000	0	0	0	285,000
PD Flooring	FB-420-106				80,000		80,000
420 - Police Total		270,000	265,000	1,835,000	80,000	0	2,450,000
430 - City Facilities							
City Hall Expansion	FB-430-109	0	0	0	0	4,610,000	4,610,000
430 - City Facilities Total		0	0	0	0	4,610,000	4,610,000

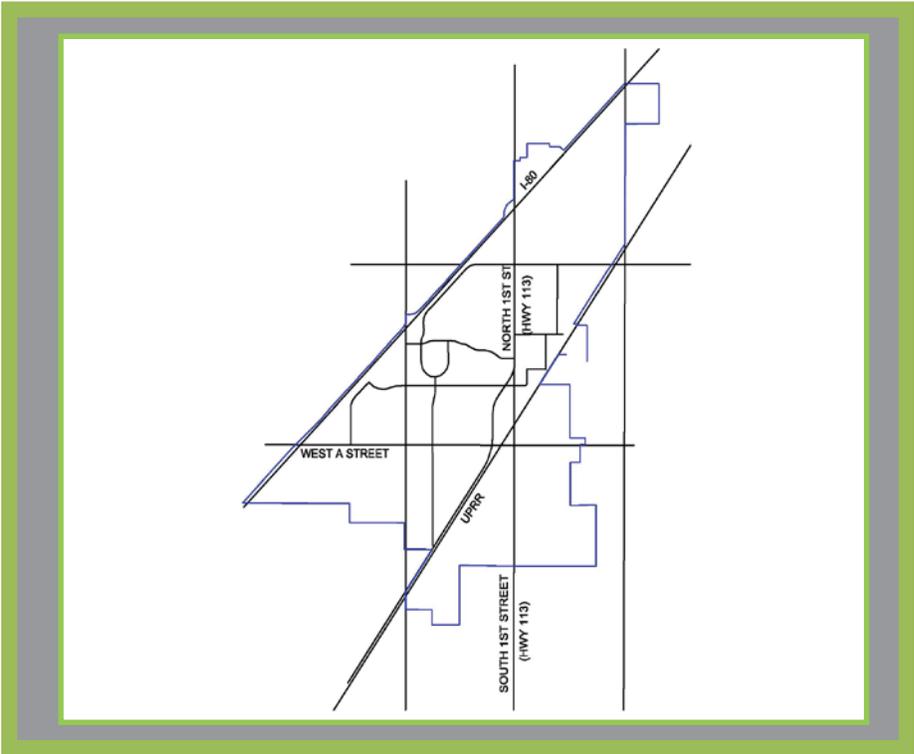
Department	Project #	2021	2022	2023	2024	2025	Total
440 - Public Works Facilities							
Municipal Service Center Improvements/Master Plan	FB-440-107	50,000	331,000		0	0	381,000
440 - Public Works Facilities Total		50,000	331,000		0	0	381,000
450 - Storm Drain Facilities							
Pond C	SD-450-104	0	0	0	0	280,404	280,404
DRC Outfall Improvements	SD-450-105	0			545,000	1,800,000	2,345,000
Southwest Area Drainage	SD-450-106	0	110,000		0	0	110,000
South Almond Area Drainage Improvements	SD-450-112	0				1,670,000	1,670,000
Electronic Telemetry System	SD-450-113	0				0	0
Eastside Drainage Project	SD-450-115	0				3,430,000	3,430,000
SD Master Plan	SD-450-116					230,000	230,000
SD Impact Fee Update	SD-450-117		30,000				30,000
450 - Storm Drain Facilities Total		0	140,000	0	545,000	7,410,404	8,095,404
451 - Core Area Drainage							
Core Area Drainage Rehabilitation Project	SD-451-100	0	0	0	0	2,675,000	2,675,000
451 - Core Area Drainage Total		0	0	0	0	2,675,000	2,675,000
460 - Transportation							
Transportation Impact Fee Study	P 460-200	30,000	0	0	0	0	30,000
West A Street Interchange Study	P-460-201	340,000	0	0	0	0	340,000
Pedrick Road Interchange Study	P-460-202	350,000	0	0	0	0	350,000
Pitt School Road Interchange Study	P-460-203	0	350,000		0	0	350,000
Street Master Plan & Traffic Model	P-460-206	80,000			0		80,000
North First Street Interchange Study	P-460-208	0	350,000		0	0	350,000
Vaughn Road Realignment Study	P-460-209	60,000	0	0	0	0	60,000
I80/West A Street Interchange Improvements	T-460-308	0	35,000	800,000	24,200,000		25,035,000
I80/Pitt School Road Interchange Improvements	T-460-309	0	0	0	800,000	24,200,000	25,000,000
I80/North First Street Interchange Improvements	T-460-310	0	0	0	800,000	24,200,000	25,000,000
I80/Pedrick Road Interchange Improvements	T-460-311	0	0	800,000	24,200,000		25,000,000
Vaughn Road Realignment Improvements	T-460-318	0	0	1,000,000	4,470,000	0	5,470,000
South Adams Street Paving	T-460-319	0	0	20,000	280,000	0	300,000
Street Light Energy Efficiency Upgrades	T-460-321	0	0	0	47,000	583,000	630,000
Safe Routes to School Improvements	T-460-322	0	0	0	0	0	0
5 Year Sub Division Slurry Projects	T-460-325	110,000		0	0	0	110,000
Pitt School Road/Stratford Avenue Traffic Signal	T-460-406		60,000	435,000	0	0	495,000
Pitt School Road/Market Lane Traffic Signal	T-460-407	0	0	0	25,000	210,000	235,000
Pitt School Road/West A Street Traffic Signal	T-460-408	235,000	0	0	0	0	235,000
Evans Road/West A Street Traffic Signal	T-460-409	0	0	25,000	210,000	0	235,000
Gateway Drive/West A Street Traffic Signal	T-460-410	0	0	25,000	210,000	0	235,000
Pitt School Road/ West H Street Traffic Signal	T-460-411	0	30,000	235,000	0	0	265,000
West A Street/Lincoln Street Traffic Signal	T-460-414	0	30,000	205,000	0	0	235,000
Miscellaneous Traffic Signal Upgrades	T-460-415	0	40,000	0	0	0	40,000
SR113/Chestnut Street Traffic Signal	T-460-416	25,000	210,000	0	0	0	235,000
SR113/Valley Glen Drive Traffic Signal	T-460-417	25,000	210,000	0	0	0	235,000
SR113/H Street Traffic Signal	T-460-418	0	0	0	5,000	113,000	118,000
Vaca-Dixon Bikeway Phase 6	T-460-420	100,500	0	0	0	0	100,500
South First Street Corridor Study	T-460-422	20,000					20,000
Downtown Streetscape Improvements	T-460-501	0	25,000	0	0	820,000	845,000
460 - Transportation Total		1,375,500	1,340,000	3,545,000	55,247,000	50,126,000	111,633,500

Department	Project #	2021	2022	2023	2024	2025	Total
461 - Parkway Boulevard							
Parkway Boulevard Railroad Grade Separation	T-461-601	0	0		5,000,000	0	5,000,000
461 - Parkway Boulevard Total		0	0		5,000,000	0	5,000,000
470 - Transit							
N Jackson St/W A St Lot Improvements	T-470-103	0	0	0	0	400,000	400,000
Train Station/West A Street Undercrossing	T-470-104				0	24,955,000	24,955,000
470 - Transit Total		0	0	0	0	25,355,000	25,355,000
480 - Parks (AB1600)							
Southwest Neighborhood Park	FP-480-117	0	90,000	675,000	0	0	765,000
Hall Park Phase 3 and 4	FP-480-131	0	504,000	5,916,000	0	0	6,420,000
SW Community Park/Community Center/Aquatics Center	FP-480-133	0		1,510,000	18,287,000	0	19,797,000
Playground Equipment Replacements	FP-480-141	190,000	205,000				395,000
Northwest Park Dog Park	FP-480-142		103,000	0	0	0	103,000
480 - Parks (AB1600) Total		190,000	902,000	8,101,000	18,287,000	0	27,480,000
481 - Parks (Park In-Lieu)							
Parks Master Plan Update	P-481-102	30,000	0	0	0	0	30,000
Hall Parl Tennis Court Resurfacing	P-481-142	55,000	460,000				515,000
481 - Parks (Park In-Lieu) Total		85,000	460,000	0	0	0	545,000
530 - Gas Tax							
Sidewalk Reimbursement Program	T-530-102	11,000	11,000	11,000	11,000	11,000	55,000
Sidewalk Repairs/Curb Cuts	T-530-103	50,000		50,000	0	0	100,000
530 - Gas Tax Total		61,000	11,000	61,000	11,000	11,000	155,000
531 - RMRA							
2020 Pavement Rehab Projects	531-324	284,000	355,000	355,000	355,000	355,000	1,704,000
531 - RMRA Total		284,000	355,000	355,000	355,000	355,000	1,704,000
572 - Transportation							
South Jefferson Street Reconstruction	T-572-100	0	0	0	0	0	0
572 - Transportation Total		0	0	0	0	0	0
651 - Valley Glen CFD							
VG Storm Water Pump Station	651-610	50,000	250,000	50,000	250,000	50,000	650,000
Storm Water - Pond A	651-620	100,000	50,000	50,000	100,000	50,000	350,000
Storm Water Lateral One	651-630	100,000	50,000	50,000	100,000	50,000	350,000
Storm Water Pond A Access	FP-651-139	580,000	55,000	55,000	55,000	55,000	800,000
651 - Valley Glen CFD Total		830,000	405,000	205,000	505,000	205,000	2,150,000
655 - Brookfield CFD							
Storm Water - Pond C	655-110	350,000	55,000	55,000	55,000	55,000	570,000
655 - Brookfield CFD Total		350,000	55,000	55,000	55,000	55,000	570,000

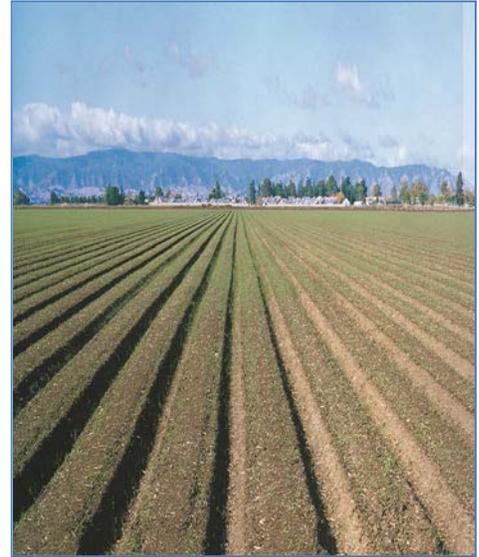
Department	Project #	2021	2022	2023	2024	2025	Total
GRAND TOTAL		17,342,812	24,080,050	32,071,250	83,251,500	101,974,404	258,720,016



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, Campbell Soup Supply, and Altec Industries 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 128.95 FTEs and a current General Fund Budget of approximately \$22.98 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 (2019) 20,698
MEDIAN HOUSEHOLD INCOME (2018)

City of Dixon	\$77,203
Solano County	\$77,609
State of California	\$71,228
U.S.	\$60,293

Source: US Census Bureau

TRAFFIC (2018)

I-80 at Hwy 113	135,000 ADT
Hwy 113 at A St	9,800 ADT
I-80 at West A St	132,000 ADT
I-80 at Pitt School Rd	131,000 ADT

Source: Caltrans Traffic Census Program



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

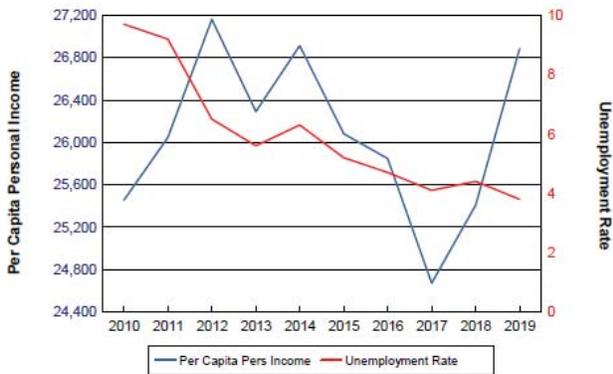
Elementary schools

- 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)

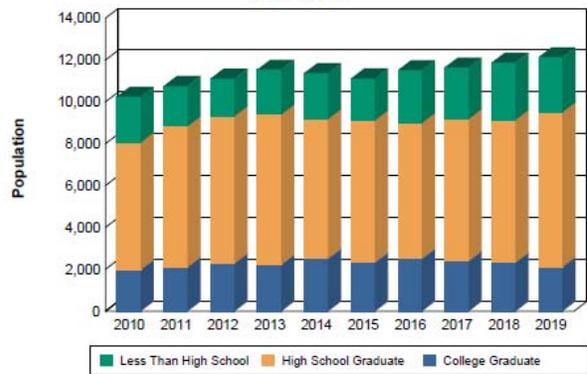
THE CITY OF DIXON DEMOGRAPHIC AND ECONOMIC STATISTICS

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
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%
2019	19,972	\$536,930	\$26,884	3.8%	34.0	78.3%	17.4%

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 7/23/2020 By MV

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Glossary

Glossary of Budget Terms

Accounting System

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

Accrual Basis of Accounting

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

Appropriation

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

Assessment District

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

Assessed Valuation

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

Audit

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

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

Base Budget

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

Beginning Balance

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

Bond

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

Budget

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

Budget Calendar

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

Budget Document

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

Budget Message/Transmittal Letter

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

Budgetary Control

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

Capital Assets

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

Capital Budget

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

Capital Improvement Projects

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

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Projects

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

Cash Basis

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

Contingency

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

Cost

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

Debt Service

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

Deficit

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

Department

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

Depreciation

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

Development Impact Fees

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

Division

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

Encumbrance

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

Enterprise Fund

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

Expenditure

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

Expenses

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

Fees

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

Fiscal Year

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

Full Faith and Credit

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

Full-Time Equivalent (FTE)

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

Fund

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

Fund Balance

The difference between fund assets and fund liabilities.

Gas Tax

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

General Fund

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

General Obligation Bonds

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

Goal

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

Grant

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

Interfund Transfers

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

Internal Service Fund

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

Levy

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

Material, Supplies and Services

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

Memorandum of Understanding (MOU)

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

Motor Vehicle License Fee (VLF)

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

Objective

A defined method to accomplish and establish goals.

Operating Budget

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

Ordinance

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

Other Post-Employment Benefits (OPEB)

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

Pavement Management Technical Assistance Program (P-TAP)

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

Public Employees' Retirement System (PERS)

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

Reserve

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

Resolution

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

Resources

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

Retained Earnings

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

Revenue

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

Revenue Estimate

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

Salaries and Benefits

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

Special Assessment

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

Stipend

A fixed sum of money paid for a specific purpose.

Successor Agency

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

Surplus

Excess total current resources over total current requirements.

Tax Base

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

Tax Increment Financing

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

Transfers In and Transfers Out

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

Warrant

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

Working Capital

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

ACRONYMS LIST

ABAG	Association of Bay Area Governments
ACA	Affordable Care Act
AD	Assessment District
ADA	Americans with Disabilities Act
AFG	Assistance to Firefighters Grant
AICP	American Institute of Certified Planners
ALS	Advanced Life Support
APA	American Planning Association
AQMD	Air Quality Management District
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